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FISCAL HEALTH OF MAHARASHTRA: A STOCK TAKING EXERCISE

Abhay Pethe and Mala Lalvani

This paper provides a brief overview of the economic environment in Maharashtra including the socio-economic development of the state as a backdrop. Within this context, we assess and analyse the fiscal situation in Maharashtra. We, examine both, the relative performance vis-à-vis other major states of the Indian union and its temporal performance over a ten-year period. The power sector has been illustratively discussed as a bottleneck to growth of Maharashtra's economy, and hence adding to the fiscal woes of the state. The Cotton Monopoly Scheme and Sugar co-operatives have been discussed in this context. For the reform package to be comprehensive we would like to see policy measures being initiated at different levels: policies at the level of the state, which are financial and administrative in the main; policies that the central government must pursue in its dealing with the states and the third type of policy measures that are overarching in the sense that they concern the governments at all levels and deal with issues of capacity building and governance.

1. Introduction

The Indian federal set-up has traditionally been loaded in favour of the centre. It was hoped that the passage of the Seventy-third and Seventy-fourth Constitution Amendment Acts in 1992 and 1993 would result in a transformation in the fiscal scenario of the Indian economy. However, a decade after these constitutional amendments, when one takes stock of the situation, *de facto* decentralisation is conspicuous by its absence. *Functional and expenditure responsibilities lack clarity and neither the matching resources nor resource raising powers have been adequately devolved.* At each of the three tiers of government, i.e., the centre, the state and the local level, it is of utmost importance that the role of the State and its areas of intervention be *delimited and well defined.* For a comprehensive reform package, the problems faced by each of the three tiers of government will need to

be tackled. This paper attempts to understand the fiscal problems being confronted at the level of state governments, with the State of Maharashtra being a case in point.

Although the focus of this paper is to look at the fiscal health of the State of Maharashtra, we would like to begin with broad strokes on a wider canvas and look at the economic environment in Maharashtra. The paper is divided into eight sections. Section 2 of the paper assesses Maharashtra's growth performance. It is necessary to examine both the size and the pattern of growth in order to yield a proper perspective. Section 3 discusses the demographic pattern and socio-economic development of the state and provides the backdrop in which we examine and analyse the fiscal situation in Maharashtra. The fiscal scenario in Maharashtra is examined in the context of its relative performance *vis-à-vis* other major states of the Indian union as also its

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temporal performance over a ten year period is studied in Section 4 of the paper. Section 5 takes a closer look at the performance of Maharashtra since the Medium Term Reform package was initiated in 2001. The Power sector represents one of the bottlenecks to growth of Maharashtra's economy. The problems confronting this sector, the reform measures initiated to improve the working of the sector and their fiscal impact have been discussed in Section 6. The Cotton Monopoly Scheme and the sugar co-operatives have also been discussed in a similar manner. Finally, in Section 7, we discuss governance issues and the required policy initiatives by way of capacity building that suggest the road ahead to improve fiscal discipline and to strengthen the growth process. In the last section (Section 8) we present conclusions and some policy initiatives. We now turn to the growth performance of Maharashtra.

2. Assessing Maharashtra's Growth Performance

The State of Maharashtra, occupying 3.08 lakh sq. km, i.e., approximately 9 per cent of the territory of India, is home to 9.67 crore people, which constitutes 9.4 per cent of India's total population (2001 census). It is the second most populous state of India after Uttar Pradesh. Despite the fact that Maharashtra constitutes less than 10 per cent of the total population of the country, it accounts for

nearly one-fourth of the gross value of India's industrial sector. At current prices the per capita income (Net State Domestic Product at Factor cost, per capita) of Maharashtra stood at Rs 26,386 as compared to the national average of Rs 18,912 in 2002-03. Such being the scale of Maharashtra's contribution to the Indian economy, it has earned the reputation of being the '*Power House of India*' (<http://www.maharashtra.gov.in/Government/intro.asp>) (as viewed on 18-08-05). Despite these facts and figures, which seem to suggest that Maharashtra is one of the more progressive states of the Indian federation, the World Bank has branded it as a state with 'an impressive past but an uncertain future' [World Bank, 2002]. Although the performance is contributed to by many agencies, perhaps fiscal deterioration of Maharashtra is one of the prime reasons for this view.

A look at annual growth rates of Gross State Domestic Product (GSDP) (at 1993-94 prices) tells us that Maharashtra experienced a high real growth rate in 1995-96, when the secondary sector registered the highest growth rate. Since then, a steady decline in the growth rate of GSDP has been noticed. (Annexure A: Table A1). In terms of per capita NSDP (1993-94 prices) Maharashtra has maintained its second rank (amongst 15 non-special category¹ states) since 1993-94 with the happy exception of two years of 1997-98 and 1999-00 when it ranked first.

Ranks Based on Per Capita NSDP (State Income) at 1993-94 Prices

State (1)	1993-94 (2)	1994-95 (3)	1995-96 (4)	1996-97 (5)	1997-98 (6)	1998-99 (7)	1999-2000 (8)	2000-01 (9)	2001-02 (10)
Andhra Pradesh	9	9	9	9	11	9	9	9	10
Bihar	15	15	15	15	15	15	15	15	15
Gujarat	4	4	3	3	3	3	4	5	3
Haryana	3	3	4	4	4	4	3	3	4
Himachal Pradesh	7	7	6	6	6	7	7	7	7
Karnataka	8	8	8	7	7	6	6	6	6
Kerala	6	6	7	8	8	8	8	8	8
Madhya Pradesh	11	12	12	12	12	12	12	12	12
Maharashtra	2	2	1	2	2	2	1	2	2
Orissa	14	14	14	14	14	13	13	14	13
Punjab	1	1	2	1	1	1	2	1	1
Rajasthan	12	10	11	11	9	11	11	11	11
Tamil Nadu	5	5	5	5	5	5	5	4	5
Uttar Pradesh	13	13	13	13	13	14	14	13	14
West Bengal	10	11	10	10	10	10	10	10	9

The contributions of the three sectors to GSDP reveal a very telling story. The contribution of the tertiary sector has risen and stands at 56 per cent in 2002-03, that of the secondary sector was 28 per cent and that of the primary sector was 15 per cent (Annexure A: Table A1). Clearly, *the secondary sector's contribution to Maharashtra's GSDP has been far from satisfactory with a detrimental effect on its own taxable capacity*. The general point to be made here is that, for any economy, service sector expansion without commensurate increase in other sectors is unsustainable. This *lopsided development* can only be self-limiting and potentially crisis prone. Whilst the general logic of an organic structure in a macroeconomic growth and development process is common knowledge, the position taken here perhaps, needs a quick elaboration. After all, within a federal set up there cannot be a presumption that all the different federating units must grow and develop in the same structural way. It is entirely conceivable that a particular region or federal component may have its growth and development vibrantly sustained through inter-state trade (amongst other things). The point being made here is that every region comes with people who live there and who are endowed with particular employable skill sets. When these do not match with the skills required /demanded by the structure of growth, especially in the presence of dramatic structural changes, will lead to a variant of the 'jobless growth', that is serviced from 'outside' or by 'outsiders'! Such 'untouched' citizens residing in the particular region, who almost always belong to the lower economic strata, will face stagnation and frustration leading to a conjuncture filled with socio-political tension and strife.

Given that the existing tax base, at the state level does not adequately include the service sector, the change in the structure of productive activity has clearly a worrisome implication that the tax revenue potential is severely limited. This is particularly noteworthy as Maharashtra is one of the most industrialised states. Clearly, any further impetus to growth in Maharashtra requires that an enabling environment be put in place for the secondary sector to perform to its potential.

Two distinguishing characteristics of economic growth in Maharashtra are its regionally skewed pattern and its dependence on the performance of Mumbai. Clearly, these have implications for state finances; however, we do not go into this aspect for the purposes of this paper. The share of Mumbai alone to Gross District Domestic Product (GDDP) has been around 25 per cent in the last ten years. (GDDP is defined as economic value of all goods and services produced within the district irrespective of whether the income is owned by the person inside the district or outside. The *income originating approach* is used instead of the income accrual approach on account of absence of data on inter-district flows) The State of Maharashtra has never fallen below the second rank in case of per capita GSDP, but if we exclude Mumbai from Maharashtra, its rank slips to third in 1993-94, to fourth between 1994-95 and 1998-99 and further to fifth position in 2000-01 and 2001-02 (see Annexure A: Table A2).

As a backdrop to any economic analysis of a state of the Indian federation, it is important to understand its demographic features. This is especially true of the State of Maharashtra, where regional variations are sharp and where immigration contributes significantly to population growth. The next section takes a brief look at the demographic features and social attainment of Maharashtra.

3. Demographic Status and Social Attainment of Maharashtra

Census 2001 points out that between 1961 and 2001 the population has multiplied by 2.5 times to reach 9.69 crore. However, the decade of 1991-2001 witnessed the lowest ever decadal population growth rate of 22.57 per cent since 1961 and this is certainly a welcome sign. Regional variations in population size in the five divisions of the State have been tabulated (Table A3). The five largest districts in Maharashtra, each with a population exceeding four million, are from Western Maharashtra. Mumbai, Thane, Pune, Nashik and Ahmadnagar occupy only 19 per cent of the area of Maharashtra State and

account for one third of the state's total population [Human Development Report: Maharashtra, 2002].

A characteristic feature of Maharashtra's demographic pattern is that *in-migration contributes significantly to the increase in population of the state*. The contribution of migration to Maharashtra's population over the last two decades has been tabulated in Table A4.

In addition to being the second most populous state, Maharashtra is also the second most urbanised state of India. The urban population of Maharashtra at 42.4 per cent is one and a half times that of the national average of 27.78 per cent as per the 2001 Census. The strong trend towards urbanisation and the limited housing stock have led to the growth of large slum areas. The 2001 Census reports that 10.6 million people (or, about 11 per cent of the state's population) reside in slums in Maharashtra, with 5.82 million in Mumbai city and suburbs alone. We ranked the 14 major states based on slum population of the 2001 Census. The state with the lowest proportion of slum population was given the first rank. Maharashtra was ranked 12th, i.e., with the third largest proportion of slum population. (See, Table A5). What is important to understand from these statistics is that *large slum population is inherent to a highly urbanised state like Maharashtra, and it cannot be compared with other states like Kerala in this respect. Another important offshoot of this is that by implication the social sector and housing requirements of a state like Maharashtra are likely to be of a specific nature. In particular, the specific - largely urban - water-sanitation requirements will have to be met. Also, the kind of education required will need to be tailor made for the specific situation, i.e., catering to the job/skill requirements of a rapidly urbanising economy. Maharashtra has improved on the poverty reduction front when compared to its own past but in relative terms it has not done as well as some of its comparable counterparts.*

On the education front, Maharashtra with a literacy rate of 77.3 per cent is 12 percentage points above the all India level (65.38 per cent). Compared to its own past, Maharashtra has come a long way in increasing the spread of education in the state. On a relative scale, Maharashtra stood *second amongst the 14 major states* in 2001. However, the *high dropout* levels are disturbing. Another area, in which Maharashtra has not done well, is the area of *adult literacy*. More than 80 per cent of female agricultural labourers and more than 60 per cent of women from landholding families are still illiterate [Human Development Report: Maharashtra, 2002].

Another important point to take note of in this context is that simply looking at literacy rates is not sufficient in a highly urbanised state such as Maharashtra. In fact, slum literacy for Mumbai is seen to be as high as 80 per cent as per the 2001 Census. This clearly suggests that success of the state on the education front needs to be looked at not only in terms of conventional indicators such as literacy rates, but also in terms of the extent of *vocationalisation*. The *National Policy on Education (NPE)*, 1986 advocated introduction of systematic and well planned vocational educational programmes, which can be rigorously implemented to enhance employability, reduce the mis-match between demand and supply of skilled manpower and to provide an alternative to those pursuing tertiary education, without particular interest or purpose. Ministry of Human Resource Development points out that in 1992-93 enrolment in vocational courses was a mere 2.22 per cent in Maharashtra in comparison with 30 per cent in Delhi, 26 per cent in Andhra Pradesh, 17 per cent in Kerala and 8 per cent in U.P. (<http://www.education.nic.in/cd50years/q/6M/AK/6MAK0401.htm>) [as viewed on 18-08-05].

It perhaps needs to be recalled that the move towards vocational training was strongly advocated in the mid-sixties by the well-known 'Kothari Commission'. It was through the debate that followed that we had a change over to the 10+ 2 + 3 system. However, the half-hearted attempt at vocationalisation (traditional teachers being used

for teaching vocational subjects rather than trained practitioner-teachers teaching specially designed courses) and inability to set up substantial number of vocational institutes and polytechnics has led to Maharashtra lagging behind others in setting up vocational institutes. This has led to a failure on this count, in the state of Maharashtra. Here is an important policy initiative in waiting! [Pethe, 2004]

Improvement in *health profile*, access to healthcare, and higher life expectancy are just as important indicators of human development. On two counts Maharashtra has done fairly well - reducing the infant mortality rate and raising life expectancy at birth. However, despite this improvement, the new challenge of Human Immunodeficiency Virus (HIV) and Acquired Immunodeficiency Syndrome (AIDS) constitutes one of the biggest hurdles for Maharashtra, which has the highest incidence of this disease in India. Also, there is a *wide gap in the healthcare infrastructure available in the rural and urban areas*. *The Maharashtra Human Development Report* points out that public expenditure in the area of health, in per capita terms, has declined from Rs 2,099 in 1980 to Rs 132 in 1998-99. As per cent of Net State Domestic Product public expenditure in the area of health has fallen from 0.80 to 0.60 during the same time period. Private health sector in Maharashtra is the largest in the country and better developed, especially in Mumbai, but the issues of quality and minimum standards need to be addressed [Human Development Report: Maharashtra, 2002, Table A7].

Having got a broad picture of the socio-economic development of Maharashtra, it would be pertinent to point out at this juncture that direct links between the financial state and socio-economic indicators cannot be uncovered in a statistical or econometric sense. Nonetheless, given that there is a fair consensus amongst economists - especially post and possibly due to Amartya Sen's *Development as Freedom* - that the *socio-economic indicators are constituents of development rather than its instruments*, such discussion econometrically or statistically linking the two is in a sense redundant. Of course, this

means that underlying socio-economic facilitation is absolutely essential and has to be at least facilitated by the state. The initiatives on this count thus assume importance. Given that the government is a major provider - and rightly so - of public health, education and physical infrastructure, problems in its delivery systems due to inadequate finances are bound to adversely impact the socio-economic indicators. Having provided an overview of the socio-economic development in Maharashtra, we now proceed to a detailed discussion of the fiscal scenario in the state, which forms the major thrust of the present paper.

The broad story that emerges from the above analysis is that in terms of conventional socio-economic indicators, there is no doubt that as far as poverty eradication, education and health status are concerned, there has been an improvement in the State of Maharashtra over time, although much more could plausibly have been done. In terms of conventional indicators, its relative position is reasonably good but has not improved on the education front (consistently the third rank), and presents a mixed picture on the health side. However, as mentioned previously, for a highly urbanised state like Maharashtra, these conventional indicators are inadequate. *The performance of Maharashtra in both, the education and the health sectors, must be deemed to have fallen short of requirements. After all, urbanisation brings in its wake some special requirements of shelter, health and skills of vocational education. We say this since, being a highly urbanised and industrialised state, the bench-mark requirements are - we believe - more than for other states with which the relative performance is being compared. Also, wide intra-state disparity, between the rural and urban areas, is a major cause for concern in the socio-economic development of Maharashtra. Clearly, there are lessons to be learnt both at the policy design level as well as for micro structure of the fiscal initiatives.*

Given that the main thrust of this paper is to trace the fiscal health of the state of Maharashtra, we have attempted to link this performance of Maharashtra on the education and health fronts with expenditure allocations on education and health, later in the paper, after getting a feel of the macro picture of Maharashtra's fiscal performance.

4. Assessing Maharashtra's Fiscal Performance: The Macro Picture

The time periods chosen for analysis are the period from 1993-94 to 2002-03 (RE) for inter-state comparison and that from 1993-94 to 2003-04 (RE) for Maharashtra alone. The budget estimates of 2004-05 for the relevant variables too have been noted alongside so as to be able to take a view about the credibility of these estimates. The choice for the beginning of the sample period from 1993-94 can be justified on both, purely statistical and on economic, grounds. From a purely statistical point of view, the new GSDP begins from 1993-94; hence the chosen sample would provide us with consistent data series. From an economic point of view, the decade of the 1990s began with a major macroeconomic crisis in the Indian economy; and after the initial turmoil and volatility, it was only from 1993-94 that the economy settled down.

Clearly, as a premier state Maharashtra has had to face the effects of the parametric environment that was provided by the national economy. We shall, however, not trace the effects, their sources and magnitudes in this paper, except to mention four things. First, the 5th pay-commission award has put most states under incremental fiscal stress and Maharashtra is no exception (and we hear that 6th pay commission is round the corner!). Second, the award of the Central Finance Commission has not been favourable to Maharashtra, which would have been the case had they used the principle of incentive compatibility (see section 4A below). Third, the inability to impose VAT across all states has impinged on Maharashtra, which has implemented VAT. Fourth, the help that has been

rendered by the Centre to the States through the Debt restructuring (swap scheme) has had a positive effect on Maharashtra.

Most recent studies [see World Bank, 2002] have suggested that Maharashtra slipped - when compared to its past record - on the fiscal front after 1995-96. In order to judge the areas and extent of this slippage, we analyse Maharashtra's performance - as already noted - in two ways. First, we compare Maharashtra's performance *vis-à-vis* fourteen other major states of India.² We then look at the trend performance of Maharashtra since 1993-94. We have used both the RBI data on State Finances as well as Financial Statements of the Government of Maharashtra (GoM). The RBI data has been used when analysing Maharashtra's relative performance so as to get comparable estimates across states (available up to 02-03 RE) and the GoM data (available up to 2004-05 BE) has been used for the detailed analysis of Maharashtra's fiscal performance. On account of definitional variations, the figures presented in budget documents of the GoM do not conform to those in the RBI documents. Details of the definitions that we have conformed to are listed out in Annexure B of the paper.

4 (A) Maharashtra's Relative Performance

To assess Maharashtra's relative performance we sub-divide this entire period into two sub-periods: *Period I* represents the first half of the 1990s (1993-94 to 1995-96) when Maharashtra was performing well and *Period II*, which reflects the period of the so called 'setback', spans the years from 1996-97 to 1999-00. *Period III* is included to judge the most recent performance, i.e., 2000-01 to 2003-04 (RE). For each of these time periods, we take simple averages of key macro fiscal indicators to assess the fiscal stress in the state and the improvement or deterioration of performance. This approach is advisedly simple, in view of the small size of the data, it would be ill-advised to put an unbearable burden on it with sophisticated tools of statistics/econometrics.

Six key indicators were identified by us (see, table A8) to rank the fifteen states in each of the three periods mentioned below. The ranks have been given, so that the best performing state in each of the cases has been awarded the first rank.

The picture that emerges from Table A8 is that when Gross Fiscal Deficit (GFD)/GSDP is used, Maharashtra does not seem to be a poor performer in the latter half of the 1990s in comparison with the 15 major states of the Indian Union. The changing structure and composition of the deficit, however, is a cause for worry. The ratio of Revenue Deficits to GFD shows its rank to have improved from third in period I to second in period II but sharply dipped to 12th in period III. Thus, fiscal deterioration has sharply increased in the years 2000-01 to 2002-03, at least in relative terms. When considering the budget, the ratio of capital disbursements to total expenditures of the state government, Maharashtra has slipped from its third position in period I, to sixth in period II and even further to 13th in period III. On the own tax revenue front, as per cent of revenue expenditure (tax effort measure used by the Eleventh Finance Commission (EFC)), the state was seen to be a star performer, in a relative sense, in the first and second half of the nineties. It has been overtaken by Haryana and Tamil Nadu in period III (slipped to third rank). However, despite this relatively good respectable tax effort, Maharashtra finds itself at the bottom of the table in the devolution of grants. Grants given by the Finance Commission and Planning Commission are criteria-based with weights assigned to population, backwardness and even efficiency. Hence, no state can be deliberately penalised by being given a smaller share in the funds available for devolution. Equity is an important consideration in devolution of funds by the Finance Commission, hence Population, Income Distance and Area are the three important criteria considered. Having said this, rewarding good performance and penalising slippages are equally important, once the basic minimum has been provided for. The Eleventh Finance Commission gave a weight of 7.5 per cent to fiscal discipline and 5 per cent to tax effort, that is, a total of 12.5 per cent was

the weight awarded for rewarding good performance. The Twelfth Finance Commission has raised this to 15 per cent (7.5 per cent to both tax effort and fiscal discipline). However, we believe that efficiency has not been given adequate weight. This view is informed by our belief that in the context of present Indian macroeconomic ethos, it is essential to get incentive compatible systems in place and we have argued for at least 25 per cent weight for efficiency [see, Pethe and Lalvani, 2004].

It has been pointed out that the tax effort measure need not necessarily suggest efficiency, as tax competition amongst states has led to large scale tax exporting, and hence is not a precise efficiency measure.³ For Maharashtra specifically, Rao and Sen [1996] find that in 1987-88, tax exportation contributed as much as 43 per cent of Maharashtra's own tax revenue. We do recognise that our tax effort measure suffers from the limitation of not factoring in tax exportation. To an extent this is an important issue of lack of tax efficiency, which perhaps needs to be gone into elsewhere. Even whilst keeping this caveat in mind, in the absence of any alternative measure that is simple, transparent and easily computable, this measure does serve its role as an indicative measure proxy for efficiency in tax performance, especially in the incremental sense. This is especially so, if tax exportation is temporally reasonably stable across states. Indeed, it needs hardly be mentioned that all indicators, especially ratios, suffer from some obvious limitations. For example, ratios by definition hide the relative movements in numerators and denominators, singly and severally. Also when ratios are used for comparative purposes, there is an implicit assumption of linearity being made about the co-movements of underlying variables in the dynamic process of the economy.

Having used some macro fiscal indicators to compare Maharashtra's fiscal performance to that of others, in the next sub-section we undertake a

more detailed examination of the fiscal performance of Maharashtra since 1993-94. In other words, the next sub-section attempts to assess Maharashtra's performance *vis-à-vis* its own past.

4(B) Trend Pattern of Maharashtra's Fiscal Performance:

This section of the study is structured in the following manner:

- (i) We take a look at key deficit indicators, which show the *extent of fiscal stress* under which the economy finds itself;

- (ii) Trace the *cause of this stress*, i.e., whether it originates from the expenditure or the receipts side of the budget;
- (iii) Attempt to see *how the Government of Maharashtra has been trying to fund the fiscal deficits*, i.e., we look at the debt profile of Maharashtra.

Table 1 below provides a snapshot picture of key indicators of fiscal health of Maharashtra over the three sub-periods as defined in the previous paragraph. Since budget estimates merely reflect expectations, we separately provide the relevant numbers for the 2004-05(BE).

Table 1. Key Indicators of Fiscal Health

	Gross Fiscal Deficit as % of GSDP	Gross Fiscal Gap as % of GSDP	Primary Deficit as % of GSDP	Revenue Deficit as % of Gross Fiscal Deficit	Capital Deficit as % of GSDP	Capital expenditure as % of total expenditure	Own Tax revenue as % of Revenue Receipts	Debt as % to GSDP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Period I	2.28	3.16	0.95	3.45	-0.27	21.24	62.65	13.22
Period II	3.60	4.09	1.95	40.31	-1.37	18.00	65.51	15.31
Period III	4.65	5.78	2.27	68.60	-2.92	15.44	70.24	23.02
2004-05 (BE)	4.06	4.92	1.28	66.07	-2.51	13.95	70.46	25.66

Period I: 1993/94 to 1995/96

Period II: 1996/97 to 1999/00

Period III: 2000/01 to 2003/04(RE)

Note: Gross Fiscal Gap (GFG) is a measure based on Karnik [2001] [see definition 9 Annexure B]. GFG = (revenue expenditure + Capital expenditure) revenue receipts

GFD/GSDP, Gross Fiscal Gap (GFG) and Primary Deficit to GSDP ratios, all indicators of fiscal stress, show a steady worsening in fiscal discipline. The extent of fiscal profligacy indulged in by any government is evident from Revenue Deficit. Year-wise details (from which the above table has been arrived at) showed that in 1994-95, Maharashtra had in fact registered a revenue surplus, but since then Revenue Deficit as a proportion of GFD has risen rather sharply to reach 87 per cent in 2000-01. The last two years show some improvement on this front, but the ratio is still as high as 46 per cent in 2003-04(RE). The 2004-05(BE) shown separately indicates that this ratio would decline by two percentage points as compared to the Period III average. Budget estimates, however, reflect expectations, oft

known to go awry (Table 1 above).

The large increase in revenue expenditures, especially on interest payments and salaries, has come at the expense of cuts in capital expenditures (Table A10). We find a large increase in surpluses on capital account. Capital surplus has risen from -0.06 per cent of GSDP in 1993-94 to reach a maximum of -2.51 per cent of GSDP in 2003-04. (Capital deficit is defined as expenditure minus receipts hence a negative sign indicates capital surplus). In nominal terms the capital surpluses have risen from Rs 63 crore in 1993-94 to reach almost Rs 10,000 crore in 2001-02. The last couple of years show some reduction on this front, but it was still above Rs 9,000 crore in 2003-04(RE).

Thus, in sum and in the context of the issues we posed at the beginning of the section, the table clearly shows:

- * The overall deficit as well as the 'Gross Fiscal Gap' (GFG) is seen to be secularly increasing. The GFG, which we believe to be a better measure of fiscal stress, is different from Gross Fiscal Deficit in that it does not exclude from consideration discharge of internal debt and repayment of loans to the Centre. Both of these involve a commitment of resources for the states and to the extent that these are factored out of capital expenditure, as is done when defining Gross Fiscal Deficit, the requirement of resources is reduced.
- * This increasing fiscal stress can be seen to be emerging from the revenue deficit. Juxtaposing the increasing ratio of primary deficit to GSDP with increase in the ratio of own tax revenue to GSDP, reflected in the estimated buoyancy of own tax revenue of 1.14, as shown in Table A15 for the period from 1993-94 to 2003-04 (RE), increase in the ratio of own tax revenue to GSDP leads one to point at the revenue expenditure as the main culprit. The side effect of this has been that this deficit has had to be absorbed by running up capital surpluses.
- * The funding burden continues to fall importantly on debt, which continues to rise with the obvious consequence and implications for the servicing burden fuelling the revenue expenditure in the future.

Expenditure Pattern

The broad story about the expenditure pattern of Maharashtra over the last ten years is that *it is the crucial developmental expenditures that have been axed in case of both the revenue and capital account*. Broadly speaking, expenditures on social and economic services are categorised as

developmental as they are directly growth promoting. Other expenditures such as administrative services, although important are not directly growth promoting, hence for purposes of classification labelled as non-developmental. Since not all non-developmental expenditures are 'bad', *it is imperative that one looks at the fine print of budgets to know where exactly the burden of the adjustment falls*.

On the revenue expenditure side, salaries, pensions and interest payments in a way represent 'committed expenditure' for the government. The share of these three in total revenue receipts constituted as much as 57 per cent in Period I (1993/94 to 1995/95). This ratio shot up to as much as 76.5 per cent in Period III (2000/01 to 2003/04). In fact, it stood as high as 91 per cent in 1999-00. (Table A10) In the absence of any direct measure, this sharp hike in ratio of salaries, pensions to revenue receipts serve to indicate the impact of the Fifth Pay Commission revision. The share of salaries in revenue receipts shot up from 43 per cent to 66 per cent in 1999-00 and that of pensions from 3.3 per cent to 6.3 per cent during the same period. Since then there has been some effort to curb these expenditures but the share of salaries and pensions continues to constitute as much as 61 per cent in 2003-04(RE). *Although the Sixth Pay Commission is round the corner, statistics seem to suggest that the fisc is still yet to recover from the impact of the Fifth Pay Commission*.

Restructuring of public finances in the case of states, as per the recommendations of the Twelfth Finance Commission (TFC), requires that the level of interest payments relative to revenue receipts should fall to about 15 per cent by 2009-10. We may have been helped in recent years by the fact that the interest rates were falling, but they may or may not continue to fall in future. Even when interest rates decline, there are two

points, which should be noted. One, this will apply to the further loans taken and two, where we are locked in, serious efforts at debt restructuring are called for. Given that for Maharashtra proportion of interest payments relative to revenue receipts hovers around 23 per cent as of now, this will require some tough decisions and well planned road map. The TFC has recommended that the revenue deficit relative to GDP for the centre and the states, for their combined as well as individual accounts, be brought down to zero by 2008-09. The Finance Minister has presented the budget for 2005-06 with a revenue surplus of Rs 265 crore. This has been sought to be attained by axing some of the revenue expenditures though they are essential - for example, by not filling up vacant positions in several departments including education - which can only be detrimental to development in the long run. The TFC recommended that states should follow a recruitment and wage policy, in a manner such that the total salary bill relative to revenue expenditure net of interest payments and pensions does not exceed 35 per cent. Maharashtra seems to be on board, with the share of its salary bill in revenue expenditure standing at 36 per cent in 2003-04(RE) and budgeted to reduce to 31 per cent in 2004-05(BE). However, *the structure and the precise places of application of cuts are rather crucial and not just the overall cap.*

Another source of restructuring the finances of the GoM would be to take some hard decisions regarding the *Public Sector Undertakings*. As on 31 March 2004, the state had 81 Public Sector Undertakings (PSUs) comprising 76 Government companies and five statutory corporations. As on March 2004, the budgetary support in the form of capital, loans, and grants/subsidies disbursed to the working PSUs stood at Rs 890.28 crore. The total amount of outstanding loans guaranteed by the state government to working PSUs was Rs

9,412.72 crore. The *Comptroller and Auditor General's* (CAG) Report of 2003-04 for Maharashtra points out that even after completion of five years of their existence, the individual turnover of sixteen working and four non-working government companies was less than rupees five crore in each of the preceding five years. The Public Enterprise Survey (2002-03) points out that the total investment in 227 PSUs of Rs 300,000 crore represents a three-fold increase from a level of Rs 99,000 crore in 1990. According to the Report just 10 PSUs accounted for 70 per cent of total profits and that 217 enterprises made losses of Rs 11,000 crore. As such, the CAG advises the government to either improve the performance of these 22 Government companies or consider their closure (<http://cag.nic.in>). These are hard political decisions, and yet the state government will have to bite the bullet if it means business.

Delving a little further into the structural details, in the sub-section that follows we take a closer look at specific expenditure heads of education and health and try to tell a story that relates the attainment indicators observed for education and health in section 2 above to expenditure allocations in these two sectors.

Expenditure Allocations for Education and Health

Earlier in the paper, we looked at a conventional measure of educational attainment, viz., literacy. We are well aware that this measure of performance is only indicative, as a study of attainment in the education sector is in itself the subject matter of a large body of research. Be that as it may, looking at it from 'above' we find that the state has fared reasonably well temporally and also fared reasonably well among the fifteen major states (third rank). The financial side of this story is that in per capita terms the expenditure

on education, on revenue account, has shown a steady increase with sharp spikes in 1999-00, 2000-01 and 2001-02. This is clearly on account of the Pay Commission award that we dealt with in the previous paragraph. However, per capita education expenditure on capital account shows a distinctly downward trend since 1999-00. If we consider the share of education in revenue expenditure, we find the shares to be fairly constant till 1999-00, when there was a sharp rise in the share of education expenditures on revenue account. However, this has been seen to revert to its earlier level in the last two years. In 2001-02 the share of expenditure on education on both, capital and revenue account has been cut (Table A12). Thus, increasing expenditure allocations to education in per capita terms till 2000-01 appear to be reflected in improved educational attainment till 2001 (the year for which latest attainment indicators are available).

In the health sector too attainment indicators suggest temporal improvement in conventional attainment indicators like IMR and death rate (discussion in Section 3 above). On the fiscal side, health expenditure, both on revenue and on capital account, have shown a steady increase in per capita terms over the ten-year period under consideration. In terms of shares too, we find an increase in the share of health expenditures on revenue account in total revenue expenditures and in total capital expenditures.

Increasing expenditures on education and health in per capita terms on revenue account (Tables A12 and A 13) leads us to the conclusion that *there does not appear to be any disconnect between expenditures allocations for social sector and social sector attainment. However, the low share of education and health in revenue expenditures clearly show that social sectors have not significantly contributed to the overall fiscal stress that the state finds itself in.* In fact,

they have clearly borne the brunt of adjustment as a consequence of the fiscal stress. This reflects the oft stated belief that axe of economy falls on the social sector while increases are witnessed in favour of expenditures in other sectors.

To continue in this vein further, we once again draw on the previous discussion on social sector attainment, where we pointed out a highly urbanised state like Maharashtra needs to focus on issues such as vocationalisation of education and problems of HIV and AIDS. Also, in both education and health sectors we need to bridge the sharp divide between rural and urban sectors on a priority basis. Undoubtedly, all these are extremely important issues, but they are matters of micro level design and cannot be addressed in a paper such as this, which attempts to provide the macro picture. However, these observations lead us to the policy prescription that *we need a re-deployment of existing resources.* These re-adjustments are needed from non-developmental to developmental expenditure. (In 1993-94 non-developmental revenue expenditure was 38 per cent of the total revenue expenditure and developmental revenue expenditures were 62 per cent of total revenue expenditure. In 2003-04(RE) the share of non-developmental expenditures has risen to 48 per cent while that of development expenditures has fallen to 36 per cent). Within the social sector too a better balance needs to be achieved between revenue and capital expenditures. In 2003-04(RE), revenue expenditure on social services constituted 36 per cent of total revenue expenditure while capital expenditure on social services constituted a mere two per cent of total capital expenditure. *The challenge lies in achieving these balances whilst not allowing the macro-aggregates in fiscal/budgetary balance getting out of control.*

For tackling the existing problems and for gearing up to face future challenges, policies directed towards *re-adjusting of existing resources must be coupled with those which increase the size of the pie itself*. This brings us to the receipts side of the story.

Revenue Receipts

A measure of the efficiency in the government's functioning is gauged from the trend pattern of own tax and own non-tax revenues. The share of own non-tax revenues from economic services has, however, dipped from 45 per cent in 1993-94 to a low of 28 per cent in 2001-02. It improved to about 46 per cent in the RE of 2003-04 but is expected to fall to 38 per cent as per the budget estimate of 2004-05. *This fall in non-tax revenues from economic services is indicative of increase in subsidisation of these services.*

The share of own tax revenues in revenue expenditure (we do realise that own tax revenues do suffer from the limitation of not factoring in tax exportation by states), the measure of tax effort used by the EFC shows the maximum to have been reached in 1994-95 and 1995-96. The measure has shown some reduction in the second half of the 90s and reached its minimum in 2000-01. However, an increasing trend is noticeable since then. The buoyancies were computed by estimating an equation of the following form

$$\text{Log}T_t = \alpha + \beta \text{Log}Y_t + \varepsilon_t$$

Where,

T_t = Tax Variable

Y_t = Income Variable

β , the income coefficient provides us with the tax buoyancy; subscript t refers to time.

Our estimates (Table A15) show that sales tax, the most important contributor to state government treasury, contributing approximately 60 per cent of the state's own tax revenue, has a buoyancy which is lower than stamps and registration duty, electricity duty, taxes on vehicles and even land revenue. Multiple rates have made the sales tax structure complicated resulting in loopholes, which contribute to evasion. In addition to this, a number of tax exemptions have resulted in this source of tax revenue not contributing to a greater extent to the exchequer. Tax revenues can be increased either by increasing tax rates or a widening of the tax base, or both. Of course, keeping in mind the current ethos and thinking on the subject, we could grant credence to the view that increasing tax rates could lead to lower tax revenues. Thus, a widening of the tax base could be the only viable recourse and must be actively explored, coupled with improvements in tax implementation/administration. A move towards Value Added Tax (VAT) has an in-built incentive geared to correct reporting and hence greater compliance. Given the predominance of the service sector in Maharashtra, *getting more services into the tax net is also crucial*. These two measures are sure to cause the revenue receipts of the GoM to move to a higher trajectory. Neither of these decisions is easy. Both of them are dependent on the decisions at the central government. Although, technically, the state can introduce VAT within its boundaries,⁴ for it to be successful, a nationwide VAT would need to be put in place. (For the record, Maharashtra has recently introduced VAT).

Yet another reason why the State of Maharashtra needs to look towards the centre for improving its fiscal health is the design of intergovernmental transfers. The share of grants from the centre in revenue receipts has declined from 11 per cent in 1993-94 to reach its lowest of five per cent in 1998-99. Subsequently, there has been some increase but it stood at about eight per cent in 2003-04(RE) (Annexure A: Table A14). Here we would like to reiterate the point made in the previous section about increased weight being accorded to the efficiency criterion. In a previous

study, we have suggested a set of principles (FAIR PLAN approach) that should guide the devolution by Twelfth Central Finance Commission [see, Pethe and Lalvani 2004a]. What it urges in the main is to have an element of incentive compatibility in the devolution process. Such a move is mandated by the emerging context of coalitional and party politics and the reality of different political interests at the Centre and the State. As a logical corollary, it follows that a similar scheme must prevail when it comes to the transfer from the State to the local bodies [see, Karnik *et al.*, 2001]. The Fiscal Reform Facility of the Eleventh Finance Commission, which has instituted an incentive fund, is a positive move in this direction. However, the package of rewards and penalties (incentive compatibility) needs to be instituted in the devolution criteria. Most importantly, not only should magnitudes of funds devolved be transparently determined, using acceptable criteria but these devolutions must take place in a definite and committed manner with appropriate temporal sequencing and in adequate magnitudes so that proper expenditure plans can be conceptualised and put in place. This process needs to be mandated and not left to the 'good-will' of the relevant level of government. Thus, *what we are arguing here is for a more meaningful and a mandated/statutory interaction between various levels of governments.*

The story from the receipts side of the budget is that Maharashtra has fared reasonably well on the tax front. However, there is considerable scope for improvement. One major source of improvement in revenue collection at the level of the state government can occur by *reducing* concessions. Apte and Dasgupta [2002] estimate revenue loss from sales tax collections in Maharashtra in 1999-00 amounting to Rs 733 lakhs and in 2000-01 it was placed at Rs 836 lakhs. *Improved tax administration* is the other major source that could lead to significant improvement in tax collection. Apte and Dasgupta [2002] point out that although budgetary cost of tax collection is low in Maharashtra *vis-à-vis* other states, non-transparent accounting, which precludes proper assessment of collection costs, needs overhauling. Other reform measures that they

suggest include strengthening border controls via a system of cross-department integrated check posts.

For additional improvements on the revenue front, *more services are being brought into the tax net*. Budget 2004-05 included additional services like transport of goods through pipeline or other conduit, site preparation and excavation, earth moving, and demolition services other than those provided to agriculture, irrigation and watershed development, dredging services of rivers, ports, harbours, backwaters and estuaries; survey and map-making other than by Government departments, and membership of clubs or associations. *Introduction of VAT* - which, when properly done will substitute sales tax - it is hoped, will improve compliance. The decision to implement state level VAT from April 1, 2005, was taken at the meeting of the Empowered Committee (EC) of State Finance Ministers held on June 18, 2004. Accordingly, 24 states/UTs have introduced VAT by now. Nine states/UTs are yet to introduce VAT. The central government is playing the role of a facilitator in this process. With introduction of VAT being only six months old, it is still early in the day to pass a judgement on its success or otherwise. However, early signs are positive from the mid-term review of the central government released in December 2005. It indicates that most of the states that have graduated to the VAT have experienced higher revenues.

Since resources raised thus far have fallen far short of expenditure needs, the state has been compelled to borrow. Unlike the individual level, borrowing at the level of governments is not necessarily a vice. However, the use to which these borrowings are put and the accountability involved therein are crucial. Given the large scale borrowings resorted to by all state governments, questions of debt sustainability have once again come to the fore. While the rule of thumb of debt to GDP ratio exceeding the interest rate (rationale for this being that growth is enough to perpetually service the debt) measure can be used to get a feel for its sustainability, to our mind a careful analysis

of the structure and composition of debt assumes greater importance from the point of view of debt restructuring.

Debt Position and Composition

The GoM defines total debt as having three components, viz., (i) Public Debt, i.e., internal debt and loans from central government (ii) Borrowings from small savings and provident fund and (iii) other interest bearing obligations. Total debt of the State of Maharashtra as per cent of GSDP has gone up from 14 per cent in 1993-94 to 25 per cent in 2004-05(BE), i.e., an increase of 11 percentage points (Annexure A: Table A16). In nominal terms the expenditure on interest payments has increased over five times. The share of loans and advances in total debt of the GoM constituted as much as 88 per cent in 93-94. Since then this share declined but continued to stay as high as 81 per cent till 2001-02. More recently, the share of loans from centre declined from 68 per cent in 2002-2003 (RE) to 51 per cent in 2003-04 (RE) (Table A16) on account of the *debt* swap scheme. With the problem of mounting debt service plaguing all states, in early 2003, the Finance Minister announced a debt swap scheme to replace the high cost debt of states with lower cost borrowings, so as to allow them to take advantage of falling interest rates. The scheme, introduced for a period of three years, and hence discontinued since 2005-06, envisaged that the states would pre-pay that the portion of their outstanding debt to the centre, on which the interest rate was 13 per cent and more (contracted during the mid-1990s when general interest rates were high). Consequently, the total debt of the states would remain unchanged but the cost of servicing the loans would come down. This would help alleviate the debt burden of the states. We need to reiterate however, that there are obvious limits to this process alone. This needs to be complemented with a serious look at the structure of cost of resources (rate and maturity structure) and devise a corporate strategy that is self-binding, so that partisan political hurdles may be overcome. This is clearly essential since there are far too many rates attached to the different components of debt, and rationalisation of the rates is

thwarted by 'conflict of interest', as powerful political persons are often directors of the debt providing institutions. The maturity structure is not informed by any great understanding of temporal revenue-expenditure flows, but only by political myopia.

The debt problem faced by the State of Maharashtra is further compounded on account of *extra-budgetary operations*. Many PSUs in Maharashtra have raised money in the domestic capital market backed by unconditional and irrevocable guarantees by the GoM. These borrowings do not need to figure in the budget, as they do not need the approval of the state legislature. These operations constitute off-budget borrowings through the creation of new public corporations, called Special Purpose Vehicles (SPVs). Such borrowings are, however, serviced through the budget adding to the fiscal stress. Borrowings through SPVs being off-budgetary have provided an easy way for the government to circumvent inconvenient budgetary announcements. It is perhaps time that strict fiscal discipline should be imposed on all such activities so that they do not escape budget and public scrutiny. The Right to Information Act and the fiscal responsibility bill should be sharpened to get this right. While off-budget borrowings are a recent feature of Maharashtra's finances (only since 1996-97), it has been issuing guarantees on extra-budgetary borrowings since the 1980s. During the period 1996-97 to 2003-04 (RE), the stock of off-budget borrowings has shown a fifteen fold increase. The amount outstanding by way of guarantees has increased seven fold between 1996-97 and 2001-02 (Table A17).

Off-budget borrowings while 'gimmicky' and used as an instrument for circumventing government procedures, cannot in a logical sense be deemed to be necessarily wasteful, as they are borrowings for infrastructure projects. Like all other forms of borrowing, the use to which these funds are put, the returns from those projects *vis-à-vis* the cost of these borrowings, however, will determine its viability. In Maharashtra's case, however, most of the funds borrowed via

SPVs have gone into irrigation projects and utilisation of these funds lacks transparency. If infrastructure funding is not to suffer, alternative sources/strategies of funding these projects need to be explored. One such alternative is the *public-private partnership* where the government acts as a provider of seed money and /or enables regulatory environment. The other alternative that could be explored is the *access of local bodies to capital markets via municipal bonds*. The experience thus far shows that only bigger municipal corporations are in a position to take advantage of the resources available in capital market. Medium and smaller municipalities are unable to do so due to weak financial position and lack of capacity to prepare viable project proposals. Some suggestions that will enable small and medium local bodies to access the capital market have been provided in Pethe and Lalvani [2004b]. Given our developmental mandate, we have proposed there a modified scheme of pooled finance. This involves small and medium ULBs coming together and using an escrowing mechanism, as well as leveraging scale and portfolio benefits, creating a virtual entity that is capable of presenting an acceptable risk to take loan or bond exposure. The present situation is that all states find themselves saddled with higher than acceptable debt to GSDP ratios; Finance Commissions have been mandated every five years to recommend a scheme for debt relief.

Recently, the *Twelfth Finance Commission* has also provided a scheme of debt relief and made passing of the fiscal responsibility legislation by the states a necessary pre-condition for their availing of debt relief. Under this debt relief scheme, the central loans to the states contracted till 31.3.04 and outstanding on 31.3.05 may be consolidated and rescheduled for a fresh term of 20 years (resulting in repayment in 20 equal instalments), and an interest rate of 7.5 per cent would be charged on them.

The TFC has recommended that henceforth the states would have to borrow directly from the market, if required. The centre will no longer borrow and pass on to the states. *Prima facie* the

proposition of states being able to borrow commercially at market-determined rates is Pareto superior, as it would benefit both, states and the centre. The states would be able to avail of a lower rate of interest and the centre could use its funds for other developmental purposes. This line of thinking has also been advocated by the World Bank in its study on state fiscal reforms [World Bank, 2005]. Whatever amendment that may be required (including constitutional amendment) would not run into political problems. However, the study itself acknowledges that this scheme poses a special problem. In its present form, the central government plays the role of an intermediary between the external financiers and the states. As it stands, the RBI pushes the creditors to buy a mix of bonds including those from less creditworthy states. If left to the market, the badly managed states are likely to find it extremely difficult to raise resources on favourable terms. That is why central mediation is important. Otherwise, this could have two obvious consequences. One, we could find the state governments reducing the allocation towards public good activities. Second, there is possibility that the debt situation of the worse off states might take a turn for the worse. One could of course argue that the present system is flawed as cross-subsidisation weakens the incentives for prudent fiscal behaviour and that the market would act as a disciplining force for these states. There can hardly be opposition to this argument even whilst granting that there may be some exceptional cases in an iniquitous situation as in India. However, the transition from the present system to the new one does raise questions such as:

- a) Why would creditors be willing to provide loans to the fiscally stressed states?
- b) Why would creditors be willing to provide loans for activities such as agriculture where returns are dictated by the vagaries of monsoons?

Fiscally stressed GoM, like many other fiscally stressed states, is likely to find it difficult to raise loans from the market at the best price, in the absence of the central government acting as an intermediary. Of course, the extent of stress would be different for different states. The TFC has also recommended a *debt write-off scheme*

linked to the reduction of revenue deficit of states with a view to providing an incentive for achievement of revenue balance by 2008-09.

With Maharashtra having taken the first step of passing the fiscal responsibility bill in 2003 and qualifying for debt relief under this scheme, we hope that the scheme will help alleviate the existing debt problem. Also, while there is no denying that the fiscal health of Maharashtra is far from enviable it would be unfair not to credit the government of Maharashtra (bureaucracy included) for recognizing the problems and putting it down in the form of reports and documents. A cynic may say that this is anyway in the interest of bureaucracy. In October 1999, a White Paper on the state's finances was presented and discussed in the state legislature. The National Institute of Public Finance and Policy (NIPFP) was engaged to do a study of state finances and it submitted its final report in September 2001. A one-man committee was then appointed to suggest ways to improve the transparency in budgetary processes [Godbole, July 2001]. Under the states' Fiscal Reform Facility, the GoM drew up the Medium Term Fiscal Reform Programme (MTFRP) for Maharashtra. Like 14 other states, the GoM too signed an MOU with the central government. *However, the fact that the MOU and the MTFRP document have not been put on the public domain defeats the very purpose of any such reform initiative.* It is to be hoped that the Right to Information Act pushed by the civil society and others will be able to remedy this situation in the near future. If reform commitments are to be institutionalised then it must be made mandatory that such documents be put in public domain. Such publicly made commitments have a greater chance of tying the hands of political parties and ushering in accountability on the part of governments.

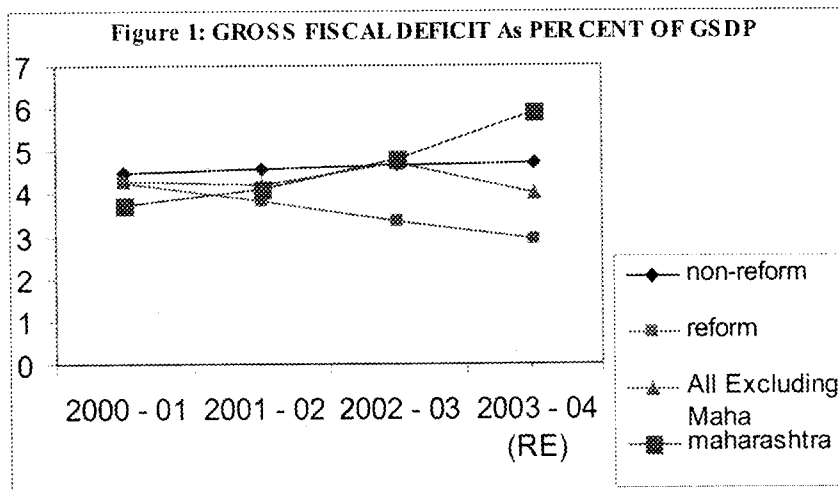
The story that numbers seem to tell is that on the weak fiscal health of Maharashtra is on account of both act of commission and omission. On expenditure side Maharashtra has been guilty of over indulging - to some extent this is its own doing (subsidies, loss making PSUs), on the other

hand, it has been compelled by policies of central government and other states (such as Pay Commission hikes). On the revenue side, the performance has been probably better than that for the other states, but far below potential. Re-structuring and simplification of the tax administration have not been given the necessary attention. Recourse to debt financing of deficits has resulted in the state reeling under an unsustainable debt burden.

5. Assessing Maharashtra's Performance during Medium Term Fiscal Responsibility Programme (MTFRP) period: 2000-01 to 2003-04 (RE):

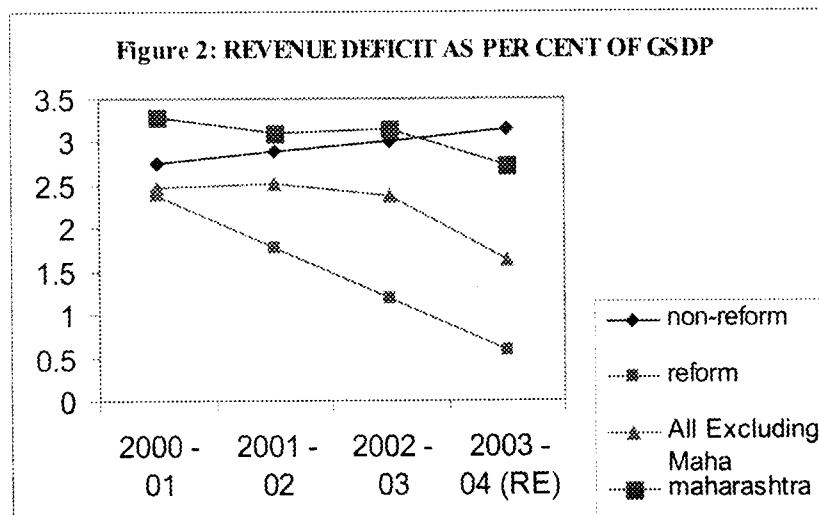
Since the origins of the MTFRP goes back to the Eleventh Finance Commission and also since the MTFRP document of the GoM was not available in public domain we have chosen to assess Maharashtra's performance on some key parameters in the 'reform' scenario *vis-à-vis* the 'base' or 'no-reform' projections for all states made by the EFC and also *vis-à-vis* the actual performance of all states other than Maharashtra (this refers to the aggregate of all 28 states). The performance of all states could be traced only up to 2002-03 (RE) as the *RBI State Finances* makes inter-state comparisons possible only till this data point. The 'no-reform' and 'reform' graphs of GFD/GSDP, as projected by the EFC, are shown below. (Data for the Figures below presented Table A18)

Figure 1 shows that Maharashtra started off better than even the reform projections made by EFC but ended up being worse than even the no-reform scenario. Later graphs and data presented in Table A18 suggest that Revenue Expenditures seem to be the main culprit. The ratios of Revenue Expenditure to GSDP are seen to be worse than what was expected under the reform scenario. Performance on the Non-tax and Tax revenue front too appears to have fallen short of the expectation under the reform scenario in 2003-04(RE). Thus, excessive spending on revenue account and shortfall of receipts both have contributed to the worsening on the deficit front.



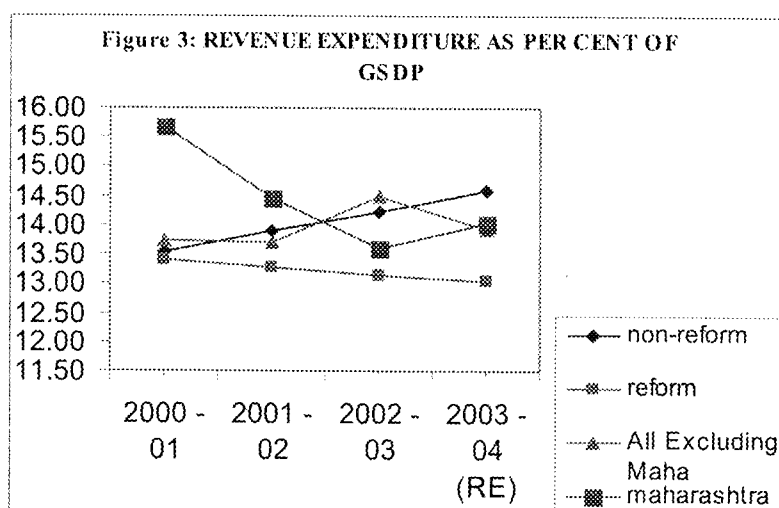
Maharashtra shows up in poor light also as far as the ratio of revenue deficits to GSDP is concerned (Figure 2). The state was worse than the no-reform projection and the performance of all states in 2000-01. Some improvement on this

front, however, is noticeable in 2003-04 (RE) where it is better than the no-reform projection but way higher than the target from the reform projection.



Delving a little further into the structure of revenue deficit, in Figure 3, we find that Revenue Expenditure of Maharashtra as per cent of GSDP in 2003-04(RE) at 14 per cent stands worse than the reform scenario (13.1 per cent) but better than the no-reform scenario (14.6 per cent). *Vis-à-vis* the collective performance of other states (13.9 per cent), Maharashtra with 14 per cent is only marginally worse off. Its own performance has improved since 2000-01, when revenue expenditure to GSDP constituted to be 15.7 per cent. A reduction of over 1.6 percentage points has been achieved in three years. This improvement, however, must be juxtaposed with our observations in the previous section where we analysed

revenue expenditures in detail. The observation made was that it is the 'developmental' category of expenditure which has been axed. This finding serves to draw attention to the potential danger of target setting without charting out the road map for attaining these targets. In the context of these lacunae in the Fiscal Responsibility and Budget Management Act, Karnik [2002] observes that *in the absence of any checks and balances along a well defined path, our politicians would be sure to try and attain the goal of deficit reduction by the axing of expenditures on social sector, which is politically convenient. This is a matter of expediency.*



Having taken stock of the expenditure performance, we proceed to examining the receipts side of the budget. Maharashtra's performance on the own tax front (Figure 4) has been substantially better than that of the other state governments and better than even the reform projections of the EFC

till 2002-03. Taxes on Property, Commodity Taxes, Taxes on Goods and Passengers, Entertainment Tax have all recorded an average growth rate in excess of 10 per cent during the period under consideration.

Figure 4: OWN NON-TAX REVENUE AS PER CENT OF GSDP

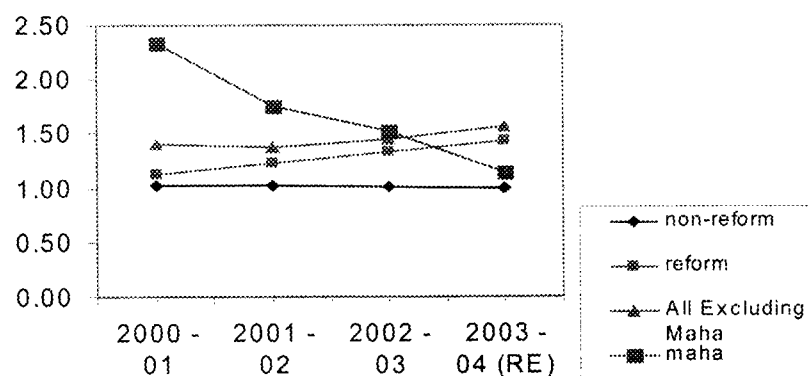
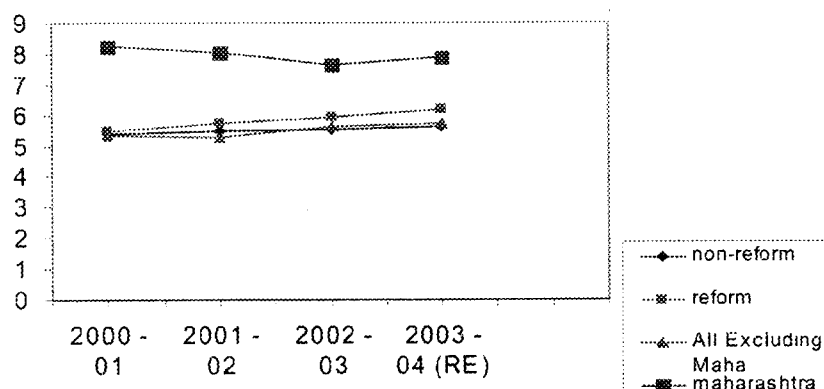


Figure 5: OWN TAX REVENUE AS PER CENT OF GSDP



On the front of own non-tax revenues also (Figure 4), Maharashtra's performance was better than that of other states and the reform projections of EFC. However, there has been a steady decline in the performance on this front between 2000-01 and 2003-04(RE). (The average growth rate is -10 per cent). The ratio of non-tax revenue to GSDP for Maharashtra declined to come to par with the combined performance of other states in 2002-03. The revised estimate for 2003-04 shows it to have slipped even further, almost reaching the non-reform projection. One possible explanation could be that interest receipts (-35 per cent) and dividends and profits (-17 per cent) both registered negative average growth rate during this period. Also, receipts from economic services registered an average growth rate of merely 0.19 per cent during this period.

The own tax revenue (fig.5) however shows that Maharashtra continues to outperform others although over time there is no dramatic improvement here.

The broad story that emerges here is that while Maharashtra's performance has been better than the reform projections made by the EFC, on the revenue front, it has fallen short of the target on the expenditure front. The more detailed analysis of the previous sections reveals that the structure of the deficit and the direction of expenditure pruning that has occurred are a cause for concern. Some of the welcome reform initiatives that have been initiated include the introduction of the Fiscal Responsibility Bill (FRB) and the Social Responsibility Bill (SRB) in the Assembly.

Moving a step forward from the macro picture of the fiscal scenario of Maharashtra, if we were to identify one specific sector, which has added significantly to fiscal woes of Maharashtra, the prime accused is the '*Power Sector*'. The section

that follows provides a somewhat more detailed discussion of sectoral issues, specifically the power sector and the cotton and sugar markets.

6. Sectoral Issues

6(A) Power Sector in Maharashtra

Maharashtra has the highest installed capacity for electricity generation, both private and public, and the largest market for electricity among the Indian states. Three power utilities, Tata Electric Company, Reliance Energy, formerly known as Bombay Suburban Electric Supply (BSES) and Bombay Electric Supply and Transport (BEST) serve the Mumbai area. The first two are private, and the third one is municipality-owned but operates with considerable autonomy. Outside Mumbai, the Maharashtra State Electricity Board (MSEB) - a public body created under the Electric Supply Act (1948) of the Government of India - is the sole supplier of power in Maharashtra.

Until 1999-2000, financial performance of Maharashtra State Electricity Board was guaranteed by the state. The Dabhol Project was a State sector project negotiated between the Maharashtra government and Enron. This meant that the Power Purchase Agreement (PPA), which determined the tariff and other obligations, was negotiated by MSEB and the state government directly with the promoters and there was no central government involvement in the process. The central government was only involved subsequently at three stages: (i) granting foreign investment permission, (ii) granting techno-economic clearance (TEC), and (iii) granting a counter-guarantee. The only aspect of the Dabhol project where the Finance Ministry of the centre played a direct role is in the issue of a counter-guarantee to the primary guarantee given by the Maharashtra government to back payments due from the MSEB. In August 1999, Maharashtra Electricity Regulatory Commission

(MERC) was established and has become effective since 2000-01. It sets electricity tariffs based on tariff filings submitted by MSEB. This has resulted in MSEB's financial and other data becoming public and subject to considerable scrutiny. MERC set strict performance targets for MSEB and issued tariff orders predicated on efficiency improvements together with tariff adjustments such that the state would no longer have to subsidise the utility. MSEB required a manageable subsidy of Rs 300-650 crore until 1998-99. Since 1999-00, when Dabhol Power Company came into existence, MSEB has become a loss making enterprise. It was the Dabhol Power Company (DPC) that was perhaps singularly responsible for the deterioration in MSEB's financial situation. According to an article in the Economic Times, 'We can't leave an asset as large as Dabhol stranded'⁵, Tata Power Company (TPC) sells power to MSEB at Rs 2.50 per unit whereas MSEB bought power from DPC at Rs 5 to Rs 7 per unit. "So there's quite a bit of rationalisation to be done and the sellers have to work out most of this." Also according to the article, from the published figures there's a substantial difference between comparable components of DPC and other projects. "For example, the DPC liquid natural gas terminals are considerably dearer than what has been bid for a similar terminal at Dahej." (Economic Times, March 29, 2002). As per the power purchase agreement between the DPC and the Maharashtra government, the MSEB was to be the only buyer of the DPC's expensive power, and it was committed to paying Rs 90 crore every month to the DPC whether it needed the electricity or not. Within two years of making these monthly payments, the MSEB was crippled financially. The point about the Dabhol episode is that while it may be considered an isolated instance that did not come off, the ill effects have a tendency to cast their spell wide and long. Indeed, not only did this lead to financial losses to the state

economy, and the consequent loss of face *vis-à-vis* foreign investors, it would be a while before such a momentous initiative would be conceptualised again let alone actually taken.

The power sector in Maharashtra, as in many other parts of the country, has been characterised by a total lack of commercial orientation. Tariffs for domestic and agricultural segments are lower than the average cost of supply of power, and are cross-subsidised by the commercial, industrial and the railway traction consumers. It can be seen that even though the average cost of generating electricity for Maharashtra for the year 2001-02 is Rs 3.58 per unit, the average realisation is only Rs 2.70 per unit, i.e., a loss of Rs 0.88 per unit [Planning Commission, 2002].

Table A19 shows that even though the agricultural/irrigation sector consumed about 25 per cent of the total electricity sold, it contributed only a dismal 7.7 per cent of the total revenues. The distorted tariff structure has led to an increase in high-paying industrial consumers setting up their own generating stations, which currently have a generating capacity of about 641 MW. In addition, No Objection Certificates (NOCs) for an additional 1,181 MW captive capacity have been given. While consumption of power from the MSEB grid by high-paying industrial consumers has been on the decline, consumption by subsidised consumer categories has grown over the past few years. Further, the low tariff for subsidised consumers has not only led to lower revenues, but also to sub-optimal consumption from these consumers (Industries, Energy and Labour Department, 2002). The transmission and distribution losses (T&D) are also high, standing at about 39.4 per cent in the year 2001-02.

The net loss of MSEB without subsidy was to the tune of Rs 1,149 crore for the year 2000-01. *The budgetary support to the power sector, which*

constitutes (i) *subsidy* and (ii) *capital outlay and net lending*, has risen from Rs 450 crore in 1993-94 to Rs 1,122 crore in 2003-04 (RE), i.e., an increase of 2.5 times. If we look at the electricity generation, in 1993-94 it was 31,419 MKwh, whereas in the year 2001-02 it was 44,162 MKwh. This is an increase of 40.56 per cent over that of 1993-94. Another aspect that is that over the years there must have been technological improvement and thus the cost of electricity generation should have fallen. The major factor for this subsidy was nearly 40 per cent T&D losses were camouflaged as electricity given to the farmers and claimed from the GoM. The operations of the MSEB have a bearing on state government finances as the MSEB is compensated by the government for charging subsidised tariffs for certain sectors, like agriculture and power loom. These subsidies amounted to Rs 715 crore in 2000-01 and Rs 500 crore in 2001-02. The budgetary support to the power sector was about 2.8 per cent of total expenditures of the state government in 1993-94. This rose to a maximum of 6.1 per cent in 2000-01. Since then, there has been some pruning on this account, and the figure stands at under 2 per cent in 2003-04(RE) (Table A19). The new Electricity Act, 2003, has come into force from June 2003. An important aspect of the Act is that the provisions related to subsidies and cross-subsidies are well spelt out.⁶ It clearly states that if the state government requires that any specific category of consumers, such as farmers, be given a subsidy then the subsidy amount should be paid in *advance* to MSEB in the manner specified by MERC. However, the United Progressive Alliance (UPA) government (National Common Minimum Programme of the Government of India, May 2004) has asked for the Act to be reviewed, hence a sense of uncertainty prevails. Speedy action in this context is called for, as it must be recognised that problems confronting the power sector are huge. Some of them are high

gestation period, decision to consider proper fuel, i.e., cheaper coal or expensive naphtha wherein the emissions of the former are huge compared to the latter, power thefts, wavering policies depending upon the political party in power and high transmission and distribution losses and thus there are no quick fixes. The White Paper on power sector reforms makes it clear that the GoM recognises the significance and the urgency of undertaking reforms in this sector on a priority basis [Government of Maharashtra, 2002].

Despite the problems confronting MSEB, a study done in 2002 by the Department of Power, GOI, of various electricity boards and electricity departments where scores were given according to the several factors that they listed out, Maharashtra was ranked fifth. However, despite the fact that the MSEB is not performing so badly in *relative* terms, there is no room for complacency. Maharashtra is a highly industrialised state and its performance hinges crucially on the power sector, hence problems confronting this sector are likely to affect the economic well being of the State of Maharashtra to a greater extent than would be felt in other less industrialised states of India.

A basic premise is that State Electricity Boards (SEBs) should not be continued in their present form. The transitional provision in section 172 (a) of the Electricity Act, 2003, states that a SEB constituted under the repealed laws shall be deemed to be the state transmission utility and a licensee under the provisions of the Act for a period of one year from the appointed date or such earlier date as the state government may notify, and function accordingly. According to the provision the SEB can act as the State Transmission Utility (STU) for a period of one year and thereafter in conjunction with the Central Government the State Government can decide about the time period for which the SEB can function

as the STU. Thus, the SEB may lose its right as the STU after a period of one year and private players would gain entry provided of course the central and the state governments do not give them a further extension. However, importantly, its proviso states that the state government may, by notification, authorise the SEB to continue to function as the state transmission utility or a licensee for such further period beyond the said period of one year as may be mutually decided by the central government and the state government. The same position emerges from Section 131, dealing with vesting of property of a SEB in state government. It states, inter alia, that, 'with effect from the date on which a transfer scheme, prepared by the state government to give effect to the objects and purposes of this Act, is published or such further date as may be stipulated by the state government...'. However, after much dilly-dallying, the Government of Maharashtra, by the Government Resolution No. ELA-1003/P.K.8588/Bhag-2/Urja-5 dated 24-01-2005, under the provisions of the Electricity Act, 2003, unbundled the MSEB into one holding and three subsidiary companies within the June 9 deadline set by the Central government, and restructured MSEB into four companies with effect from 06-06-2005. These companies are MSEB Holding Co. Ltd., Maharashtra State Power Generation, Co. Ltd., for electricity generation, Maharashtra State Transmission Co. Ltd., for electricity transmission, and Maharashtra State Distribution Co. Ltd., for electricity distribution. However, *this insistence of the Act on unbundling at any cost is difficult to understand; as it is unlikely, that private sector will have the capacity to take over the whole electricity business from SEB.* The Energy Minister of the state heads the Holding Company while the Minister of State for Energy is its ex-officio Vice-Chairman. As the Chairman of the Holding Company Jayant Kawale puts it,

'The MSEB is a behemoth company. The need of the hour is to make it more efficient' [Katakam, 2005].

Recent experience of most reforming states has shown that creation of government companies alone does not lead to any noticeable improvement in their performance and, in fact, leads to increase in the tariff for the consumer by adding to overhead costs at each stage, as seen in the case of Orissa [India Infrastructure Report, 2002]. With reference to the Orissa power sector reforms, the expectations of efficiency improvements have not been met and transmission and distribution (T&D) losses continued to be high. Tariffs based on low T&D loss benchmarks are inadequate for the distribution companies to cover their costs and earn a return. The Regulator blames the distribution companies for the lack in efficiency. The distribution companies blame the Regulator for setting unrealistic efficiency targets and tariffs, which are grossly inadequate to cover costs. The net result of the stand-off was that Grid Company became financially bankrupt, and the distribution companies faced liquidity problems. In case of Maharashtra, however, all of these companies have started in right earnest to kick-start the process of reform. The nature of reform that is reported to be taking place is in the form of trying to reduce the T&D losses.

6(B) Fiscal Implications of Interventions in Cotton and Sugar Markets

The Cotton Monopoly Scheme of the Government of Maharashtra is only too well known. The Maharashtra State Marketing Federation operated the scheme as the chief government agent until 1984, when it was taken over by the Maharashtra State Co-operative Cotton Growers Federation, Ltd. The scheme made profits for ten years. Since 1994-95 the two factors that have contributed to its downfall are falling market

prices and rising minimum support price for cotton. In the year 1994-95, the total cost of the scheme rose by 40 per cent. 70 per cent of this increased cost was due to higher procurement price. The accumulated losses of the Federation in 2000-01 were nearly Rs 28,000 crore. Only 40 per cent of this liability is shown on GoM's budget in the form of loans from GoM to the Federation and funds borrowed from the Maharashtra State Co-operative Bank Federation (with GoM's guarantee). An amount of nearly Rs 650 crore has been borrowed from the scheme's "Capital Formation Fund" which is to be paid back to farmers with a 12 per cent interest. The Federation is thus surviving through (a) budgetary support from the government (b) delayed payments to farmers and (c) debt rescheduling from the co-operative banks. The accumulated liabilities of the Federation in 2000-01 were nearly Rs 2,800 crore. GoM's Valluri Committee's report recommended that the scheme be discontinued and the Federation be disbanded. [World Bank, 2002].

Sugar co-operatives are the other major problem that has added to the financial woes of the state exchequer. The rationale behind government support to sugar co-operatives was to promote rural development. However, a majority of sugar co-operative mills in Maharashtra are sick. This is a consequence of a lack of proper cost-benefit analysis before setting up of the mill. Zoning laws, which have been in operation since 1966 but have been substantially diluted since 1997, had restricted competition and created a monopsony. The fact that sugarcane pricing policies are based on average recovery of factories rather than cane quality of individual farmers has created problems of adverse selection and moral hazard. The proliferation of new mills has resulted in underutilisation of the existing ones. Government involvement in sugar factories is observed to be to the tune of 95 per cent. The state government provides share capital to the extent

of 32.5 per cent of the appraised cost. However, as there is no dividend, this, in fact, is a capital subsidy; the government stands guarantor to loans from banks, incurs almost 60 per cent of cost via share capital and direct loans and also provides last mile assistance [Wadhwa, 2000].

In 1961, the state government had invested as share capital Rs 210 lakh in sugar co-operatives. This amounted to Rs 32 per cent of the total share capital of sugar co-operatives. By 2003, Rs 1,34,075 lakh had been invested, i.e., 57 per cent of the total share capital of sugar co-operatives. To reiterate, the government investment in *share capital* of the sugar co-operatives comes at a significant cost, as no dividends are paid on these shares. By way of *grants and subsidy*, Rs 109 lakh had been provided in 1975-76. In 2002-03 this figure stood at Rs 1,263 lakh, i.e., an increase of 12 times. As direct loans from the government, Rs 28 lakh had been provided in 1975-76. In 2002-03 this number has risen to Rs 1,536 lakh, i.e., an increase of 55 times. Till 2005-06, guarantees worth Rs 144 crore given to the sugar factories have been invoked.

There is an urgent need to initiate reforms in this sector, which allow for a greater play of market forces with minimal regulations. The convoluted system of statutory minimum price set by central government, followed by the state advised and the final cane price needs to be overhauled and made simple and transparent. Not testing of individual cane quality as is practised in countries like Thailand, Mauritius and South Africa cannot be justified. But given the political economy considerations in general, reforms in this arena are fraught with difficulties.

After all the financial and fiscal data and ratios are computed and lacunae are identified, policy initiatives need to be suggested and taken. These cannot be made operational in a vacuum. The

framework of policy regimen is constructed through principles of governance. Whilst it is perhaps not pertinent to go into the details here (for longer discussion see Pethe [2006]), it may be useful to very briefly dwell on the subject in the section that follows.

7. Governance Issues

Governance is a generic term. It has to do with *the strategies that deal with identification of the lacunae and operational policy initiatives to be undertaken, given the objectives of the government, in order to infuse greater efficiency, transparency and accountability in its processes.* The framework of strategic regimen is constructed through principles of governance.

Given that this paper has to do with finances of the state, we will focus only on two issues, viz., those of capacity building, and the creation of conducive environment for the bureaucracy to implement policies. We believe these to be pertinent to the paper. One of the chief concerns in this area is denoted by the umbrella term of *capacity building*. This term has several connotations. The change in the macroeconomic ethos implicitly requires that state level policy design and implementation have to be carried out in a different manner. The best management practices need to be borrowed from the private sector and inculcated by the state government machinery even in the highest echelons. Of course, the dialectics of the reform process constrained and modulated by coalition politics might perhaps require making a somewhat qualified rather than such a clear-cut characterisation of the new ethos. Similar capacity needs to be built in accessing capital markets or taking bank exposure or indeed designing the enabling regulatory framework thereof. This requires considerable economic skills, something that many a public servant will

need to work at building the capacity for. Design of specific courses for government employees is a task that requires urgent attention.

At a higher level of governance (perhaps even at the political level) serious attention has to be paid to creating an incentive compatible structure in government service. In-service training and recognition of achievement through monetary and other compensation (such as promotion) needs to be institutionalised. Thus, *the public servants must perceive themselves as stakeholders in the process of governance.* It is clear that service conditions have to be adjusted to be in tune with the changing wage contracting regimes (and not excluding outsourcing methods). Allied considerations have to be given to the question of political interference. In particular, transfers have to be rational and transparent, so that they subserve the goal of enhancing systemic efficiency rather than being an instrument of petty political vendetta. Maharashtra has taken some steps in this regard. The administrative reforms commission, headed by Shri Sukhtankar, and the Godbole committee reports have taken pains to focus on this very aspect. The reports are comprehensive and have been accepted and much appreciated but nothing really has moved on the ground. The trick here - the crucial next step - is to have in place a mandatory requirement on part of whichever government is in place to follow certain procedures that would replace 'politicised' and emasculated bureaucracy with an accountable one.

In the course of this paper we have underlined the need to look at the structure of both the revenue and expenditure sides. This requires that the underlying processes are well understood and presented. The state has done well to take the first few tentative steps towards going in for performance and outcome budgets that would potentially make the budgets far more transparent. The need for raising revenue through

various means has also been recognised. The need for improvement in tax administration and debt restructuring has all been underscored in the paper. There is an obvious scope for considerable capacity building here. Apart from the skills required, the bureaucracy will respond to the initiative that must emerge from the political actors and through the urging of the civil society) if there exists a 'stable, safe and incentive-compatible parametric environment'. Thus, governance issues emerge at various levels and should be dealt with as such.

8. Conclusion

Now the unenviable task of concluding this somewhat long paper must be faced. To begin with, we have provided a backdrop of the State of Maharashtra in its various economic facets. We have then zeroed in on the fiscal situation and performance, both relative to other states as well as the temporal (stand alone) context. In doing this, we have gone into the structural details in order to gain insights and policy implications for improvements. Apart from an illustrative treatment of the power sector - in some sense the *pons asinorum* - for Maharashtra's progress, we have also dealt briefly with governance issues. The paper points to many specific problems, and contains some specific suggestions that we briefly recapitulate.

- * Policy initiatives must address the question of *regional imbalance*. There is a skewed distribution of limited government finances, which will lead to political conflicts and feasibility issues. The paper has clearly brought out the fact that over 25 per cent of Maharashtra's income comes from Mumbai. The same kind of distortionary picture emerges when we look at rural urban divide

as well as zone-wise attributes in education. Urgent policy initiatives (including fiscal concessions and incentives) are called for.

- * Intra-state variation is a cause for concern on the education and health fronts and needs to be addressed. Urbanised state which has a history as industrial powerhouse requires special attention *vis-à-vis* setting up of vocational institutes and polytechnics so that skill sets are developed that could create employability and fuel revenue through in-built buoyancy. With 42 per cent of the population residing in urban areas, special effort must be made to analyse the issues and problems specific to the public provisioning such as housing, water and sanitation, for the urban sector in Maharashtra. This has to be taken special note of in financial provisioning. Health sector profile and infrastructure gap need to be rectified. For this, more resources - as argued in the paper - have to be allocated to the social sector on both revenue and capital accounts.

- * Serious consideration must be given to rectify the *structural problems* in the budget. These have to do with the worsening situation in the various ratios over the periods covered. Whereas at the GDP/GSDP level it seems to be fine, there is a cause for worry when one looks at the revenue and capital ratios on both the income as well as the expenditure sides. The revenue deficit is increasing along with the primary deficit juxtaposed with improving own tax revenue means that the non-tax revenue and mainly the revenue expenditure need appropriate adjustments. The side effect of capital surplus being obtained needs rectification. Tax revenues too can be improved further through removal of concessions, better tax administration and stabilisation of VAT. Central agency has to play an important role in alleviation of debt burden apart from the state taking efforts on its own, to reduce

fiscal stress. Thus, whilst looking at the macro ratios, the relative performance of revenue and capital sides needs attention as pointed out in the paper.

- * Improvement on the expenditure side of the budget requires a *re-adjusting of existing resources*, coupled with policies directed towards *increasing the size of the pie itself*. Thus the need is to rationalise individual expenditure through redirection from non-developmental to developmental flows - as discussed in the paper - so that over time, the good effects of such a readjustment will contribute towards getting the fiscal stress under control.
- * Expenditure controls in a structural sense are rather important and hence the structure of revenue expenditure should be paid attention to. In particular, attention needs to be paid to debt management and restructuring as well as curbs on additional borrowings. This will imply - as discussed in the paper - some enabling policies by the Central government as well as some hard look by the state at the SPVs and ill functioning state level PSUs. To reiterate, *overall caps are important but the details of how the control of total expenditure is to be achieved has to be carefully worked out*.
- * A more meaningful and a *mandated/statutory interaction* between various levels of governments must emerge. The timing and sequencing of devolution from the centre to the state and lower down must be certain and committed. This is especially significant since the Centre seems to be paying attention predominantly to need-based criterion and consequently some better performing states like Maharashtra lose out in the Central finance awards.
- * For effective service delivery to happen, *capacity building and governance issues* must be tackled at all levels of government. With the help of Civil society and academia, the state level administrative schools should create meaningful training modules so that the good intentions of allocations are effectively tracked and implemented and best practices such as performance and output budgets become a meaningful reality.
- * If reform commitments are to be institutionalised it must be made mandatory that *documents, such as the Mid-term Fiscal Reform documents, and relevant data be put on public domain as soon as they are available*. It is often noticed that such information appears with a substantial lag, defeating its very purpose. Such publicly made commitments have a greater chance of tying the hands of political parties and ushering in accountability on the part of governments. Civil society must help push for the RTI Act to obtain teeth.

The policy suggestions - the solution set if you like - can be alternately partitioned into three types of policies: The first that deals with what the state can do on its own; the second that deals with what needs to be done by the central government to create an enabling environment; and the third that deals with the issues of governance. There are a number of challenges in formulating and implementing these policies effectively. The real challenge is to put in place properly worked out implementation mechanisms/ schemes. The other challenge is that of strengthening the decentralisation process through effective empowerment of the lower tiers in government and through making the lower rungs of administration autonomous and accountable. Yet other challenges relate to capacity building and having pragmatic regulatory frameworks in place.

The political space throws up many contradictions and compulsions so that techno-economic feasibility is never sufficient. Yet our hope lies in the fact that through the entire muddle, politics continues to be an art of the possible!

Notes

1. These include Andhra Pradesh, Bihar, Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Orissa, Punjab, Rajasthan, Tamil Nadu, Uttar Pradesh, West Bengal.

2. The sample comprises the same fifteen states for which social attainment indicators were considered. In order to maintain consistency over time, Bihar, MP, and UP have been considered to be undivided. Specifically, Bihar and Jharkhand, MP and Chattisgarh; U.P. and Uttaranchal have been clubbed together for the years 2000-01 to 2002-03(RE).

3. We thank Dr. Govinda Rao for drawing attention to this point.

4. Maharashtra did experiment with a subtraction type VAT (The subtraction method estimates value-added by taking the difference between the value of outputs and inputs) during 1995-99 but the experiment did not succeed.

5. 'If the State Government requires the grant of any subsidy to any consumer or class of consumers in the tariff determined by the State Commission under section 62, the State Government shall, notwithstanding any direction which may be given under section 108, pay, within in advance in the manner as may be specified, by the State Commission the amount to compensate the person affected by the grant of subsidy in the manner the State Commission may direct, as a condition for the license or any other person concerned to implement the subsidy provided for by the State Government. Provided that no such direction of the State Government shall be operative if the payment is not made in accordance with the provisions contained in this section and the tariff fixed by State Commission shall be applicable from the date of issue of orders by the Commission in this regard'.

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Annexure A
Table A1. Gross State Domestic Product of Maharashtra at 1993-94 prices

Year (1)	GSDP (Current prices) (Rs. crore) (2)	GSDP (1993-94 prices) (Rs. crore) (3)	Annual Growth Rates (%)				Sectoral Contribution (%) (As per cent of GSDP)		
			GSDP (4)	Primary (5)	Secondary (6)	Tertiary (7)	Primary (8)	Secondary (9)	Tertiary (10)
1993-94	1,13,320	1,13,320	-	-	-	-	20.16	32.77	47.07
1994-95	1,30,073	1,16,213	2.55	-1.37	2.34	4.38	19.39	32.70	47.91
1995-96	1,57,818	1,29,567	11.49	4.81	15.43	11.51	18.23	33.86	47.91
1996-97	1,79,311	1,36,149	5.08	15.58	4.59	1.43	20.05	33.70	46.25
1997-98	1,94,255	1,43,723	5.56	-12.97	11.85	9.02	16.53	35.71	47.76
1998-99	2,14,080	1,48,548	2.92	4.84	-4.17	7.56	16.84	33.24	49.92
1999-2000	2,43,178	1,63,072	9.76	9.01	6.14	12.42	16.72	32.15	51.13
2000-2001	2,38,875	1,56,373	-3.75	-4.15	-12.63	1.96	16.66	29.18	54.16
2001-2002	2,71,406	1,64,252	5.17	5.14	1.33	7.25	16.65	28.12	55.23
2002-2003	2,90,142	1,77,138	6.13	-1.70	6.36	8.37	15.42	28.18	56.40

Source: *Economic Survey of Maharashtra*, Various Issues.

Table A2. Regional Variation in District Domestic Product in Maharashtra

(1)	Relative Contribution to Aggregate Gross District Domestic Product (current prices)		Relative Rank of Maharashtra among 14 states based on Per capita GSDP (93-94 prices)	
	Mumbai (2)	Mumbai+ Nashik + Pune (3)	Maharashtra Including Mumbai (4)	Maharashtra Excluding Mumbai (5)
1993-94	25.32	56.18	2	3
1994-95	24.91	56.14	2	4
1995-96	25.16	56.21	1	4
1996-97	24.96	57.25	2	4
1997-98	25.84	56.93	2	4
1998-99	25.54	57.05	2	4
1999-00	25.37	58.60	1	4
2000-01	24.75	58.09	2	5
2001-02	25.14	58.41	2	5

Source: Computed based on data from *District Domestic Product of Maharashtra*, Various Issues, Government of Maharashtra, Mumbai.

Table A3. Division-Wise Population in Maharashtra

(in lakh)

(1)	1971 (2)	1981 (3)	1991 (4)	2001 (5)
Konkan	116	152	194	248
Pune	107	131	164	200
Nashik	84	104	129	158
Aurangabad	81	97	128	156
Nagpur	52	74	90	107
Amravati	65	69	84	99
MEAN	84.17	104.5	131.5	161.33
COFF. OF VAR.	28.84	30.88	32.19	34.94

Source: Computed based on data from Maharashtra, Population Data, *Census of India*, 2001.

Table A4. Contribution of Net Migration to Population Growth in Maharashtra

(per cent)

(1)	Annual Net migration rate (2)	Net Migration as per cent of population growth (3)	Estimated Net Migrants per year (million) (4)
1981-1991	0.23	10.0	0.16
1991-2001	0.39	19.1	0.34

Source: *Maharashtra Human Development Report*, 2002.

Based on the difference between crude birth and death rates from Sample Registration System data.

Table A5. Slum Population (2001 Census) for Selected States

State (1)	Per Cent of Slum Population (2)	Rank (3)
Kerala	1.81	1
Bihar	10.53	2
Karnataka	11.50	3
Gujarat	11.79	4
Rajasthan	16.18	5
Tamil Nadu	17.85	6
Punjab	20.38	7
Uttar Pradesh	22.12	8
Orissa	22.54	9
Madhya Pradesh	24.31	10
West Bengal	26.82	11
Maharashtra	31.66	12
Andhra Pradesh	32.69	13
Haryana	33.07	14
INDIA	22.59	

Source: *Census of India*, 2001.

Table A6. Incidence of Poverty in Maharashtra

(per cent)			
(1)	1973-74 (2)	1993-94 (3)	1999-00 (4)
Rural	57.71	37.93	23.72
Urban	43.87	35.15	26.81
Total	53.24	36.86	25.02

Source: *Economic Survey of Maharashtra*, 2002-03.

Table A7. Availability of Medical Care Facilities in Maharashtra

(1)	No. Per 1,00,000 population		
	TOTAL (2)	RURAL (3)	URBAN (4)
Allopathic hospitals (1995)	5.9	1.0	13.2
Allopathic Dispensaries (1995)	9.9	2.6	21.3
Beds (1995)	153.9	44.7	324.7
Doctors-allopathic (2000)	72.5	23.7	139.8
Nurses (2000)	140.5	65.4	244.3

Source: *Maharashtra Human Development Report*, 2002.

Table A8. Relative Rank of Maharashtra

(1)	Ranks*		
	93-94 to 95-96 Period I	96-97 to 99-2000 Period II	2000-01 to 02-03 Period III
	(2)	(3)	(4)
Gross Fiscal Deficit / GSDP	3	4	4
Revenue Deficit / GFD	4	2	12
Revenue Expenditure / Rev. Receipts	3	3	7
Capital Disbursements / Total Exp.	3	6	14
Own tax / Rev. Exp.	1	1	3
Grants / Rev. Rec.	13	15	15

*Note: In Rows 1, 2 and 3 the smallest ratio has been given Rank of 1. In Rows 4, 5 and 6, the largest ratio has been given rank of 1.

Table A9. Expenditure on Revenue Account and its Components in Maharashtra

(1)	Revenue exp. as % of Total Exp. (2)	Dev. Exp on rev. acct. as % of revenue exp (3)	Social services on revenue account as % of revenue expenditure (4)	Economic services on revenue account as % of revenue expenditure (5)	Non-dev. Exp on revenue account as % of revenue expenditure (6)
Period I	78.77	60.96	35.97	24.99	38.74
Period II	82.00	58.73	36.91	21.83	40.36
Period III	84.56	54.39	36.7	17.69	43.79
Year-wise trend					
1993 - 94	82.02	61.79	34.76	27.03	37.87
1994 - 95	73.96	60.37	35.29	25.08	39.33
1995 - 96	80.31	60.71	37.86	22.85	39.02
1996 - 97	83.37	61.86	35.49	26.37	37.72
1997 - 98	82.73	59.46	37.54	21.92	39.91
1998 - 99	84.65	57.96	36.74	21.22	41.36
1999 - 00	77.24	55.65	37.85	17.80	42.45
2000 - 01	88.61	58.84	38.37	20.47	39.31
2001 - 02	90.12	52.28	36.93	15.35	46.32
2002 - 03	85.72	53.99	35.13	18.87	44.34
200304 (RE)	73.79	52.43	36.37	16.06	45.20
2005-06(BE)	86.05	46.43	32.66	13.77	52.26

Period I: 1993/94 to 19995/96

Period II: 1996/97 to 1999/00

Period III: 2000/01 to 2003/04(RE)

Source: Financial Statements, GoM and *Budget in Brief*, GoM, various issues

Table A10. Select Expenditure Categories on Revenue Account in Maharashtra (As per cent of Revenue Receipts)

(1)	Interest Payments (2)	Salaries (3)	Pension & Retirement benefits (4)	Salary+Pension & Retirement Benefits + Interest Payments (5)
Period I	57.58	11.90	42.27	57.58
Period II	69.77	15.81	49.14	69.77
Period III	76.57	21.08	47.65	76.57
Year-wise trend				
1993 - 94	11.63	43.35	3.33	58.31
1994 - 95	11.66	40.82	3.24	55.73
1995 - 96	12.41	42.63	3.64	58.69
1996 - 97	12.71	41.08	4.10	57.89
1997 - 98	14.29	43.51	4.53	62.33
1998 - 99	16.90	46.14	4.39	67.43
1999 - 00	19.33	65.81	6.29	91.43
2000 - 01	17.67	45.49	7.18	70.34
2001 - 02	21.36	50.77	8.60	80.74
2002 - 03	22.92	49.88	8.12	80.93
200304 (RE)	22.35	44.45	7.48	74.29
2004-05(BE)	25.00	38.10	6.76	69.86

Period I: 1993-94 to 1995-96

Period II: 1996-97 to 1999-2000

Period III: 2000-01 to 2003-04(RE)

Table A11. Capital Expenditure in Maharashtra

(1)	Capital Expenditure as % of Total Expenditure (2)	Capital Exp. on Soc. Serv as % of Capital Exp. (3)	Repayment of Int. Debt & of Loans & Adv. to Centre as % of Capital Exp. (4)
Period I	21.23	2.79	13.95
Period II	18.00	3.47	15.93
Period III	15.44	2.55	26.58
Year-wise trend			
1993-94	17.98	3.37	19.28
1994-95	26.04	1.98	9.72
1995-96	19.69	3.02	12.84
1996-97	16.63	2.92	15.18
1997-98	17.27	2.88	16.19
1998-99	15.35	5.98	19.82
1999-00	22.76	2.08	12.54
2000-01	11.39	2.51	23.22
2001-02	9.88	3.17	29.27
2002-03	14.28	2.36	20.68
2003-04 (RE)	26.21	2.17	33.13
2004-05 (BE)	13.95	2.65	33.19

Period I: 1993-94 to 1995-96

Period II: 1996-97 to 1999-2000

Period III: 2000-01 to 2003-04 (RE)

Table A12. Expenditure on Education in Maharashtra

(1)	Exp. on Education As % of Total Revenue Exp. (2)	Per capita Exp. on Education (on Rev. Acct.) (3)	Exp. on Education As % of Total Capital Exp. (4)	Per capita Exp. on Education (on Cap. Acct.) (5)
Period I	20.8	371.0	0.6	4.1
Period II	21.7	596.0	0.7	4.8
Period III	23.4	950.5	0.1	2.9
Year-wise trend				
1993-94	20.6	326.1	0.52	3.64
1994-95	20.6	361.1	0.44	4.12
1995-96	21.4	426.0	0.91	4.49
1996-97	20.2	479.7	0.94	3.39
1997-98	21.3	544.1	0.62	3.94
1998-99	20.7	580.8	0.91	7.22
1999-00	24.6	779.3	0.3	4.56
2000-01	25.2	987.3	0.25	2.85
2001-02	24.5	969.7	0.14	3.85
2002-03	21.7	913.8	0.06	3.85
2003-04 (RE)	22.10	931.2	0.01	0.86
2004-05 (BE)	21.76	898.4	0.01	0.93

Period I: 1993-94 to 1995-96

Period II: 1996-97 to 1999-2000

Period III: 2000-01 to 2003-04 (RE)

Table A13. Expenditure on Health in Maharashtra

(1)	Exp. on Health as % of Rev. Exp.	Per capita Exp. on Health (on Rev. Acct.) (Rs.)	Exp. on Health as % of Cap. Exp.	Per capita Exp. on health (on capital Acct.) (Rs.)
(1)	(2)	(3)	(4)	(5)
Period I	5.6	87.5	0.5	2.2
Period II	7.9	114.7	0.5	3.3
Period III	11.8	157.4	0.9	10.3
Year-wise trend				
1993-94	5.33	84.48	0.82	2.85
1994-95	5.78	89.88	0.29	1.85
1995-96	5.78	88.10	0.39	1.97
1996-97	6.70	99.92	0.53	2.65
1997-98	7.45	108.88	0.50	2.87
1998-99	8.13	116.42	0.53	3.01
1999-00	9.52	133.69	0.44	4.65
2000-01	10.82	148.79	0.81	4.71
2001-02	12.07	163.49	1.21	6.16
2002-03	11.87	156.79	1.20	11.31
2003-04(RE)	12.39	160.39	0.27	19.02
2004-05(BE)	12.84	162.84	0.08	6.57

Period I: 1993-94 to 1995-96

Period II: 1996-97 to 1999-2000

Period III: 2000-01 to 2003-04(RE)

Table A14. Composition of Revenue Receipts in Maharashtra (as per cent of Revenue Receipts)

(1)	Tax Revenue (2)	Own Tax Revenue (3)	Own Non-tax Revenue (4)	Grants (5)
(1)	(2)	(3)	(4)	(5)
Period I	73.78	62.65	18.12	8.10
Period II	76.53	65.51	17.36	6.11
Period III	80.32	70.24	14.77	6.50
Year-wise trend				
1993 - 94	71.13	59.26	18.35	10.52
1994 - 95	74.05	62.66	19.24	6.71
1995 - 96	76.16	66.03	16.76	7.08
1996 - 97	72.66	60.84	19.50	7.84
1997 - 98	76.05	67.53	17.92	6.03
1998 - 99	78.78	65.34	16.44	4.79
1999 - 2000	78.65	68.32	15.58	5.77
2000 - 01	76.13	66.71	18.93	4.95
2001 - 02	78.94	70.74	15.47	5.59
2002 - 03	87.88	73.35	14.52	7.28
2003-04 (RE)	78.34	70.17	10.16	8.17
2004-05 (BE)	79.48	70.46	11.74	9.02

Period I: 1993-94 to 1995-96

Period II: 1996-97 to 1999-2000

Period III: 2000-01 to 2003-04(RE)

Source: Computed from Financial Statements, GoM and *Budget in Brief*, GoM, various issues.

Table A15. Buoyancies of Major State Taxes

(1)	1993/94 to 2003/04 (RE) (2)
(1)	(2)
Tax Revenue	1.107
State's own Tax Revenue	1.138
Sales Tax	1.081
Stamps & Registration fees	1.381
State excise duties	0.933
Electricity duties	1.435
Taxes on vehicles	1.311
Taxes on goods & passengers	0.320
Land Revenue	1.362

Source: Computed from Financial Statements, GoM and *Budget in Brief*, GoM, various issues.
Methodology used for computation detailed in Section 4 above

Table A16. Debt Profile of Maharashtra

(per cent)				
(1)	Debt as % to GSDP (2)	Share of Loans & Advance from Central Government to Total Debt (3)	Share of Internal Debt of the State Government to Total Debt (4)	Share of Provident Fund, Small Savings, etc. (5)
Period I	13.22	68.78	14.34	11.63
Period II	16.01	66.26	16.25	11.81
Period III	23.02	54.64	29.15	11.55
Year-wise trend				
1993-94	13.55	71.50	11.84	11.61
1994-95	13.44	68.85	13.88	11.67
1995-96	12.66	67.47	15.48	11.67
1996-97	13.21	67.30	16.16	11.56
1997-98	14.48	67.81	16.28	10.96
1998-99	15.99	67.36	16.00	10.86
1999 - 00	17.55	63.63	16.46	13.60
2000 - 01	21.07	62.98	16.98	12.94
2001 - 02	22.61	61.91	18.81	11.93
2002 - 03	23.17	53.51	31.73	10.44
2003-04 (RE)	25.23	40.19	49.09	10.88
2004-05 (BE)	25.66	35.69	55.12	10.51

Source: Computed from Budget Documents, GoM.

Table A17. Extra Budgetary Operations in Maharashtra

(Rs Crores)		
(1)	Stock of Off Budget Borrowings (2)	Sum of Guarantees Outstanding (3)
1996 - 97	975	7,636**
1997 - 98	1,621	9,933
1998 - 99	4,146	19,729
1999 - 00	6,494	32,146
2000 - 01	9,534	45,979
2001 - 02	12,664	52,922
2002 - 03	13,833	n.a.
2003 - 04 (RE)	14,181	n.a.

Source: *Off budget borrowings*: World Bank, 2002. Data from 2001-02 onwards have been obtained from Finance Department, GoM. hence figures may not be strictly comparable.*Guarantees*: CAG report 2001-02.<http://www.cagindia.org/states/maharashtra/civil/index.htm>

as viewed on June 13, 2004.

** sum of guarantee outstanding up to 1996-97

Table A18.

(1)	Non-Reform Scenario (2)	Reform Scenario (3)	All Except Maharashtra (4)	Maharashtra (5)
Own Tax Revenue /GSDP (%)				
2000 - 01	5.37	5.50	5.35	8.26
2001 - 02	5.46	5.72	5.29	8.04
2002 - 03	5.54	5.95	5.63	7.67
2003 - 04 (RE)	5.63	6.19	5.71	7.91
Total Tax Revenue /GSDP (%)				
2000 - 01	7.87	8.00	7.90	9.42
2001 - 02	8.04	8.30	7.76	8.97
2002 - 03	8.20	8.61	8.07	9.18
2003 - 04 (RE)	8.38	8.94	8.19	8.83

(Contd.)

Table A18. (Concl.)

(1)	Non-Reform Scenario (2)	Reform Scenario (3)	All Except Maharashtra (4)	Maharashtra (5)
Non-Tax Revenue /GSDP (%)				
2000 - 01	1.02	1.13	1.40	2.34
2001 - 02	1.02	1.23	1.37	1.76
2002 - 03	1.01	1.33	1.45	1.52
2003 - 04 (RE)	1.00	1.43	1.56	1.14
Interest Payments /GSDP (%)				
2000 - 01	2.45	2.44	2.51	2.19
2001 - 02	2.60	2.55	2.78	2.43
2002 - 03	2.75	2.60	3.09	2.40
2003 - 04 (RE)	2.89	2.60	3.09	2.52
Revenue Expenditure /GSDP (%)				
2000 - 01	13.55	13.40	13.73	15.66
2001 - 02	13.90	13.27	13.71	14.46
2002 - 03	14.24	13.15	14.49	13.60
2003 - 04 (RE)	14.60	13.05	13.94	14.01
Revenue Deficit /GSDP (%)				
2000 - 01	2.76	2.37	2.47	3.28
2001 - 02	2.89	1.78	2.53	3.09
2002 - 03	3.01	1.18	2.39	3.15
2003 - 04 (RE)	3.14	0.59	1.63	2.74
Gross Fiscal Deficit /GSDP (%)				
2000 - 01	4.48	4.27	4.28	3.76
2001 - 02	4.57	3.83	4.21	4.12
2002 - 03	4.66	3.38	4.72	4.80
2003 - 04 (RE)	4.75	2.94	4.01	5.91
Debt /GSDP (%)				
2000 - 01	52.30	36.67	24.20	21.07
2001 - 02	51.23	28.17	26.11	22.61
2002 - 03	50.12	29.58	28.52	23.17
2003 - 04 (RE)	49.98	30.92	29.34	25.23

Table A19. Budgetary Allocations for Power Sector in Maharashtra

(1)	Power Subsidy (Rs Crore) (2)	Capital Outlay & Net Lending (Rs Crore) (3)	Budgetary Support to Power Sector (Rs Crore) Col.(2+3) (4)	Budgetary Support to Power Sector as % of Total Exp (5)
1993 - 94	0	450	450	2.8
1994 - 95	0	730	730	3.6
1995 - 96	0	350	350	1.6
1996 - 97	0	760	760	3.0
1997 - 98	0	690	690	2.5
1998 - 99	0	510	510	1.7
1999 - 00	0	450	450	1.2
2000 - 01	2,371	220	2,591	6.1
2001 - 02	629	719	1,348	3.2
2002 - 03	712	439	1,151	2.4
2003 - 04(RE)	835	287	1,122	1.8
2004 - 05(BE)	713	161	874	1.5

Table A20. Sales and Revenue Receipts of MSEB for the year 2001-02

(1)	Sales		Revenue	
	Mn. Kwh. (2)	% of total (3)	Rs. Million (4)	% of total (5)
Domestic	9,771	20.76	2,423.40	19.07
Commercial	2,023	4.30	923.28	7.27
Agri/Irrign	11,911	25.31	980.04	7.71
Industry	17,927	38.09	6,864.68	54.02
Railways	1,110	2.36	466.12	3.67
Other States	700	1.49	182.00	1.43
Others	3,621	7.69	868.56	6.83
Total	47,063		12,708.08	

Source: Annual Report (2001-02) on The Working of SEB's & Electricity Departments.

Annexure B Data Adjustments

1. Capital Receipts

Maharashtra Budget document gives capital receipts inclusive of Ways and Means Advances and Cash Balance Investment. RBI classification = Capital Receipts of Maharashtra Government - [Ways & Means + cash balance investment (net)].
(We conform to RBI definition.)

2. Capital Expenditure

Maharashtra Budget document gives capital receipts inclusive of Ways and Means Advances. RBI classification = Capital Expenditure of GoM. - Ways & Means advances
(We conform to RBI definition.)

3. Development Expenditure (on revenue account)

RBI classification = Social Services + Economic Services
GoM budget = Social Services + Economic Services + Compensation to Local Bodies
(We conform to RBI definition, which is based on functional categories. Most of the compensation to local bodies, included in the GoM definition, is in lieu of taxes withdrawn and not earmarked for developmental expenditure).

4. Non-development Expenditure (on revenue account)

RBI classification = Expenditure on general services. (This category included expenditure on organs of state, fiscal services, collection of taxes, interest payments and debt servicing, administration services, etc.)
GoM budget defines non-development revenue expenditure as expenditure on general services + expenditure on debt services
(We conform to RBI definition.)

5. Development Expenditure (on capital account)

RBI classification = Expenditure on Economic Services + Social Services Maharashtra Budget = Expenditure on Economic Services + Social Services + Loans by State Governments
(Loans by state governments are for various purposes,

including education, sports, water supply, housing, urban development, social service, etc.)
(We conform to RBI definition.)

6. Non-Development Expenditure (on capital account)

RBI classification = expenditure on general services
Maharashtra Budget = discharge of internal debt + repayment of loans to the centre (including Ways and Means Advances)
In our study, we do not analyse capital expenditures in terms of development / non-development expenditures. Instead, we look at specific expenditure categories.

7. Gross Fiscal Deficit

Gross Fiscal Deficit = Budgetary Deficit + Borrowings and Lendings (While the definition remains the same the numbers in our study are based on RBI definition, hence the figures differ from budget documents of GoM)
(Specifically we deducted ways and means advances from capital expenditure and ways and means advance and net cash balance investment (CBI) from capital receipts)

8. Primary Deficit

The Budget in Brief of GoM for 2004-05 has defined Primary Deficit = GFD - (interest payments and appropriation for debt servicing). We have conformed to previous def. of Primary Deficit = GFD- Interest Payments.

9. Gross Fiscal Gap

$GFG = (RE + CE) - RR$
Where GFG=Gross Fiscal Gap
RE = Revenue Expenditure
CE = Capital Expenditure
RR = Revenue Receipts

This measure is different from Gross Fiscal Deficit in that it does not exclude from consideration discharge of internal debt and repayment of loans to the Centre. Both of these involve a commitment of resources for the states and to the extent that these are factored out of CE, the requirement of resources is reduced.

AIDS, A SOCIO-ECONOMIC TURMOIL: INTROSPECTION AND POLICY RESPONSE

Akram A. Khan and Nazli Bano

The HIV/AIDS pandemic is a global crisis with consequences that will be felt for decades to come. 39.4 million people are currently infected with the virus. HIV/AIDS is a crisis without parallel. Its effects are witnessed at all levels -- from the individual to the family, to the community escalating up to the state and international levels. The HIV/AIDS epidemic in India is extremely grave. It is a ticking time-bomb. The trajectory of the epidemic in India is the same as that in Africa and though the current level of the epidemic here may be 10 to 15 years behind that in Africa, it may not be long before it catches up. The catastrophic situation being faced in Botswana and other parts of southern Africa is just a vision of the future that India could face. In India, prevalence rate is 0.9, amounting to 5.134 million individuals, second highest in the world. If this trend continues, it is estimated that a little below three per cent of the adult Indian population will be HIV positive by 2025. The epidemic is rising rapidly and could soon get out of control, unless the response is scaled up massively. The ability of households and communities to ensure their food and nutrition security is increasingly being threatened. Efforts to stem the epidemic are no doubt being taken. But, they are way behind what is required. India had the policy, ideas and programmes to deal with the epidemic. What is needed is more and quicker response. Cross-sectoral collaboration among government institutions, non-government organizations, international donor community and community-based organizations could be used to boost the initiatives undertaken by the government.

AIDS (Acquired Immunodeficiency Syndrome) is an extraordinary kind of crisis; it is both an emergency and a long-term development issue. It is the greatest threat to global development and stability, and a long-term humanitarian crisis of unprecedented proportions. The nature and effects of AIDS are unique in the sense that the epidemic remains extremely dynamic, is growing and changing character, as the virus exploits new opportunities for transmission. Since the epidemic broke in, more than 60 million people worldwide have been infected with the virus, 20 million died since the first AIDS diagnosis in 1981, and spread in the world at the rate of one new infection every fifty second. No region of the world has been spared, and further it is not confined to any one class, community, religion, age-group, sex or profession. It is the fourth largest cause of mortality worldwide, ranking just below heart disease, cerebro-vascular diseases, and acute lower respiratory tract infections [WHO, 2000]. Thus, the death and misery it has

caused in the past 20 years dwarfs that caused collectively by all of the natural disasters, which have occurred in that period.

Scope of the Study

India has the second highest number of human immunodeficiency virus (HIV) infected persons in the world, in absolute terms. We should take responsibility and act, since when it comes to AIDS, silence means death. What could be done in the future? How to act swiftly to contain this scourge? In this paper, an attempt is being made to gauge the problem of AIDS in India, and its relationship with the food insecurity is illustrated. Further, to understand the rapidly increasing incidence of AIDS, factors responsible for the problem have been studied, and Indian policy to tackle this problem has been evaluated. Successful models, which address social and economic issues to stop the spread of HIV/AIDS such as those adopted in Uganda and Thailand, are instructive. And finally, certain policy prescriptions have been suggested to contain this menace.

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MAGNITUDE OF THE PROBLEM: IT IS MASSIVE**Table 1. Global Summary of AIDS Epidemic, 2004**

(1)	Adults (2)	Women (3)	Children Under 15 Yrs (4)	Total (5)
No. of People Living With AIDS in 2004	37.2 (million)	17.6 (million)	2.2 (million)	39.4 (million)
People Newly Infected With HIV in 2004	4.3 (million)	-----	640,000	4.9 (million)
AIDS Death in 2004	2.6 (million)	-----	510,000	3.1 (million)

Source: UNAIDS, *AIDS Epidemic Update*, December 2004.

Since 1981, over 20 million lives have been lost, and tens and thousands of women and young people are now living with AIDS. The AIDS epidemic claimed more than three million lives in 2004, and an estimated five million people acquired the disease in 2004 bringing the number of people globally living with the virus to 39.4 million. The HIV/AIDS pandemic is a global

crisis with consequences that will be felt for decades to come. The ability of households and communities to ensure their food and nutrition security in the face of AIDS is being severely challenged. [Joachim von Braun, Director General IFPRI 2005].¹

Magnitude and Trends of HIV/AIDS

Of the 36 million people worldwide in 2001 infected with HIV/AIDS, 95 per cent live in the developing world, and out of them, 70 per cent live in Sub-Saharan Africa, where infection rates in some countries are as high as 35 per cent. [Wilson, 2001] Assuming that each HIV/AIDS case directly influences the lives of four other individuals, a total of more than 150 million are being affected by the disease. The number of people living with HIV has been rising in every region, with the steepest increases occurring in East Asia, Eastern Europe and Central Asia.

Table 2. Incidence of AIDS, Regionwise, 2004

(1)	Adults & children living with HIV (2)	Adult prevalence (per cent)* (3)	Number of women (15-49) living with HIV (4)	Children (0-14 yrs) end 2003 (5)	Adult & child deaths due to AIDS (6)
Sub-Saharan Africa	25.4 million	7.4	13.3 million	---	2.3 million
Caribbean	440 000	2.3	210,000	22,000	36,000
Eastern Europe and Central Asia	1.4 million	0.8	490,000	81,00	60,000
Western and Central Europe	610 000	0.3	160,000	6,200	6,500
North America 1.0 million	1.0 million	0.6	260,000	11,000	16,000
Others	10.55 million	---	3.2 million	2.05 million	0.7 million
TOTAL	39.4 million	1.1	17.6 million	2.1 million	3.1 million
India	5.134 million	0.9	1.9 million	120,000	---

* [Prevalence among adult (15-49 years) population]

Source: UNAIDS, *AIDS Epidemic Update*, December 2004.

HIV/AIDS is spreading dramatically in Asia, and Asia will overtake Sub-Saharan Africa in absolute numbers before 2010; by 2020 Asia will be the HIV/AIDS epicentre. The number of people living with HIV in East Asia rose by almost 50 per cent between 2002 and 2004. Sub-Saharan Africa remains the worst affected region, with 25.4 million people living with HIV

at the end of 2004, and another 23 million will die there by 2020 [Barnett and Rugalema, 2001].

HIV/AIDS: CAUSES

There are significant number of factors that have contributed to the spread of HIV/AIDS, not limited to poverty, illiteracy, and the status of women alone. AIDS spread generally, from

high-risk behavioural groups, such as commercial sex workers, to a 'bridge' population, such as their married clients, and from them to their spouses and to the children born to them. However, there are two key factors that have been critical to the global spread of the disease, and are of particular relevance to business. One is ignorance and denial, and the other is increase in mobility and industrialisation. While the largest number of cases has been reported among the Americans, it is in the developing countries, that the situation is most worrying. In many countries, rural poverty has led to migration and rapid expansion of the cities. In these growing cities, social problems, such as unemployment, slum/shanty townships, and prostitution and street children, have emerged. In some countries, political upheavals and wars led to a refugee crisis [Singh, 2004].

HIV/AIDS: Macro Economic Impact Erodes Food Security; Leads To Hunger

HIV/AIDS is more than a health crisis. It can cause major damage to economies with far-reaching implications. HIV/AIDS erodes economic growth through its negative impact on labour supply, productivity, savings, and the delivery of essential services. Two types of impacts are worth noting-on national outputs (or outputs per capita), and on the distribution of national income. At the global level, there is a statistically significant link between low income per capita and HIV prevalence rate- the poorer the country, the greater its HIV prevalence. There is a positive and statistically significant correlation between HIV prevalence and economic inequality as well [CII, 2005; Remarks by Mulford, David C., U.S. Ambassador, at CII on National Conference on HIV/AIDS, Kolkata, August 18, 2005; Mahal, 2004, Pp. 1049-63].

'Research and experience have confirmed that HIV/AIDS and food insecurity are increasingly entwined in a vicious cycle', [Gillespie, 2005]. Malnutrition and food insecurity heighten susceptibility to HIV exposure and infection, while AIDS in turn exacerbates hunger and malnutrition. AIDS has a direct impact on rates of economic growth in the most affected developing countries. There is a direct relationship between the extent of HIV prevalence and the severity of negative GDP. When the rate of HIV in a population reaches 5 per cent, per capita GDP can be expected to decline by 0.4 per cent a year. And when HIV reaches 15 per cent, a country can expect an annual drop in GDP of more than 1 per cent [Piot. *et al.*, 2001-2002]. The cumulative impact of HIV on the total size of economies is even greater. By the beginning of the next decade, South Africa, which represents 40 per cent of Sub-Saharan Africa's economic output, is facing a real gross domestic product 17 per cent lower than it would have been without AIDS [Piot, *et al.*, 2001-2002].

The links between the AIDS pandemic and hunger are particularly acute in rural communities, where households are often dependent on agriculture for their livelihood, both as a source of income and food. 'This disease is having disastrous consequences for agriculture by affecting adults at the height of their productive years, reducing labour power and other resources, and making it difficult for poor people to provide food for their families', [Tumushabe, *et al.*, 2005]. Households caring for an AIDS patient turn to a number of different coping strategies, most of which lead to less income and less food security. It causes a decrease in the household's access to nutritious food, as families often plant root crops, (they require less labour) having lower nutritional value. When cash is lacking, households simply eat less. Thus, AIDS decreases income and agricultural production by removing from the

labour force not only the sick person but also other members of the household who must care for the patient, for instance, families in Cote d'Ivoire, Tanzania and Thailand who were coping with HIV/AIDS experienced a fall of 40-60 per cent in income [Report, 1999, the Joint United Nations Programme on HIV/AIDS, UNAIDS]. Food insecurity caused by AIDS can extend beyond individual households, for example, 'In Uganda farmers in the region around Kampala have traditionally grown matooke (green banana) and supplied it to other regions of the country. But due to loss of labour caused by AIDS - related illnesses, and deaths, the production of matooke has fallen, and this decrease in production has affected not only people growing matooke for

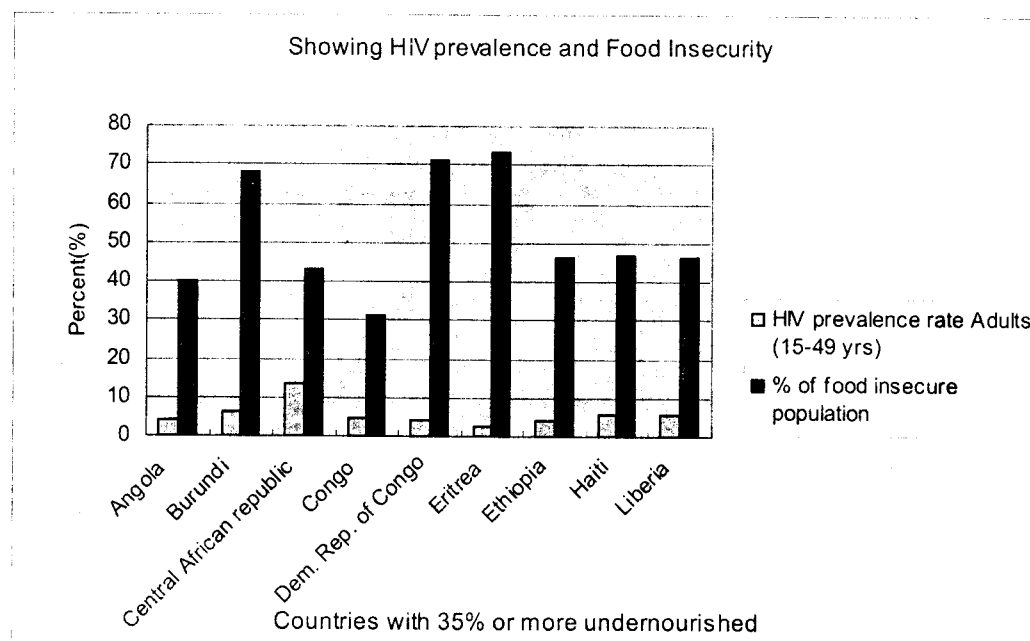
their own uses, but also the availability of the crop for people in other parts of the country', [IFPRI, 2001].

Table 3. Showing HIV Prevalence and Food Insecurity
(in per cent)

Countries With 35 % or more undernourished	HIV Prevalence Rate Adults (15-49 Yrs)	Food Insecure Population
(1)	(2)	(3)
Angola	3.9	40
Burundi	6.0	68
Central African Republic	13.5	43
Congo	4.9	31
Dem. Rep. of Congo	4.2	71
Eritrea	2.7	73
Ethiopia	4.4	46
Haiti	5.6	47
Liberia	5.9	46

Sources: 1. UNICEF, *State of World's Children*, 2005.
2. FAO, *State of Food Insecurity*, 2004.

Figure 1.



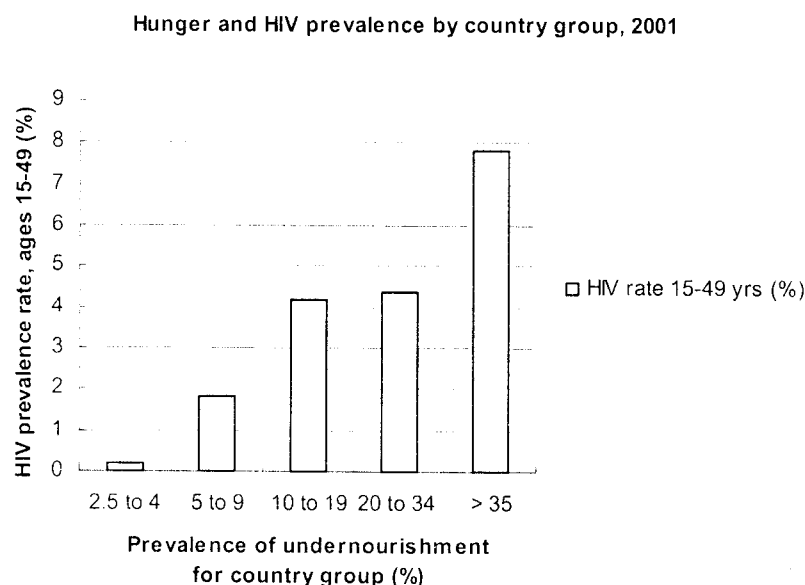
Strong correlation between AIDS and food insecurity is well documented and corroborated by above Table 3. Central African Republic with 43 per cent Food Insecure Population has HIV Prevalence of 13.5 per cent while Eritrea with 73 per cent Food Insecure Population has HIV Prevalence of just 2.7 per cent. The alarming spread of HIV/AIDS has made their struggle even more difficult [Piot, *et al.*, 2001-2002]. To achieve food security for all by 2020, we need to seriously address the impact of AIDS on food security in the broader context, and at the various levels (micro and macro) of society [IFPRI, 2001; Chapter 19, p. 158].

All dimensions of food security (availability, stability, access to, and use of food) are affected where the prevalence of HIV/AIDS is high. In the hardest-hit countries, it is erasing decades of health, economic and social progress - reducing life expectancy by years, deepening poverty, and contributing to and exacerbating food shortages. In South Africa and Zambia, studies of AIDS-affected households found that their monthly income fell by 66-80 per cent because of coping with AIDS-related sickness [UNAIDS, 2004]. Two person-years of labour may have been lost because of the weakening of the person and the amount of time spent caring for him or her before death [FAO, 2003]. The UN Food and Agriculture Organisation (FAO) projects that deaths caused by HIV/AIDS in the ten most affected African countries will reduce the labour force by as much as 26 per cent by 2020 [FAO/World Agricultural Information Centre (WAICENT), 2001]. The report estimates that since 1985 some seven million agricultural workers have died from AIDS related diseases in 27 severely affected African countries. An estimated 16 million more deaths are reported likely in the next two decades.

One study in Uganda showed that 65 per cent of the AIDS-affected households were obliged to sell property to pay for care of the sick ['HIV/AIDS Devastating Rural Labour Force in Many African Countries' FAO, 2001]. It increases the susceptibility to infections, and consequently worsens the severity of the HIV/AIDS disease. The International Labour Organisation projects that the labour force in 38 countries (all but four in Africa) will be between five per cent and 35 per cent smaller by 2020 because of AIDS. 'Though gaps in knowledge remain, the connections between HIV/AIDS and food and nutrition insecurity are generally well known', [Gillespie, 2005]. 'Within the developed community, HIV/AIDS is often viewed only as a health issue, separate from agriculture and other sectors. As a result, there is limited collaboration across sectors, resulting in lost opportunities to fight this pandemic effectively', [Mutangadura, 2005]. HIV/AIDS is a large-scale problem, requiring a large-scale response.

While HIV/AIDS has become a major cause of hunger, the reverse is also true. Hunger accelerates both the spread of the virus and the course of the disease. Hungry people are driven to adopt risky strategies to survive. For people who have already been infected with HIV, hunger and malnutrition increase susceptibility to opportunistic infections, leading to an earlier onset to full blown AIDS [SOFI, 2003]. Every group interviewed (in a large Nairobi slum) listed lack of food as the most likely cause of non-adherence to antiretroviral (ARV) drug therapy. One participant succinctly stated, 'If you give us ARVs, please give us food, just food'. There truly is irony in providing antiretroviral drugs to populations that lack access to safe water or food [Marston and De Cock, 2004].

Figure 2.



Source: FAO/UNICEF.

The FAO's *State of Food Insecurity report 2005* classifies countries into different groups on the basis of undernourishment, specially food availability and diet diversification, etc. In the first group, undernourishment is less than 2.5 per cent, and it includes countries, like Argentina, Malaysia, Uruguay, etc. The second group includes countries with 2.5-4 per cent undernourishment, like Chile, Costa Rica, Cuba, etc., Group three with 5-9 per cent undernourishment includes countries, like Algeria, Brazil, Jordan, Kuwait, Mexico, etc. The fourth group with 10-19 per cent undernourishment includes countries, like Benin, China, Ghana, Jamaica, etc. Group five with 20-34 per cent undernourishment includes countries, like India, Bangladesh, Namibia, Thailand, Sri Lanka, etc., and Group six with 35 per cent or more undernourishment includes countries, like Angola, Burundi, Rwanda, Haiti, Liberia, etc.

Hunger: A Cause of Disease

Hunger and malnutrition alter people's behaviour and weaken their bodies and immune systems, greatly increasing their vulnerability to HIV/AIDS. In case of HIV/AIDS hunger and poverty drive men to become migrant labourers, women to turn to prostitution or other dangerous sexual relationships, and children to drop out of school. All face greatly increased risk of infection. Recent studies confirm that young people with little or no education are more than twice as likely to contract HIV as those who have already been infected with HIV; malnutrition increases vulnerability to opportunistic infections. Millions of households are pushed deeper into hunger and poverty by the illness and death of breadwinners and by the costs of healthcare for the sick, funerals for the dead, and support for the orphans and other dependents, who survive. The Millennium Development Goals (MDGs) [SOFI, 2005] have

set targets for halting and reversing the spread of HIV/AIDS. Achieving these targets would save millions of lives and tens of billions of dollars, and would significantly slow the vicious cycle of hunger and poverty that has stalled progress towards many of the other MDGs. Conversely reducing hunger and malnutrition would help halt the spread and roll back the death toll of these diseases. HIV/AIDS, malaria and tuberculosis are all diseases of hunger and poverty.

But then we cannot make sweeping generalisation that more hunger means more AIDS in the countries. There are countries in the world where we have high prevalence of undernourishment but low HIV/AIDS [SOFI, 2005]. Countries like Sri Lanka, Democratic People's Republic of Korea, Nicaragua, Yemen and Niger have high level of food insecurity varying from 22 per cent to 36 per cent but the level of HIV prevalence is negligible in Sri Lanka and Korea less than 0.1 per cent, and Yemen only 0.1 per cent, 0.2 per cent, in Nicaragua, and 1.2 per cent in Niger. This observation

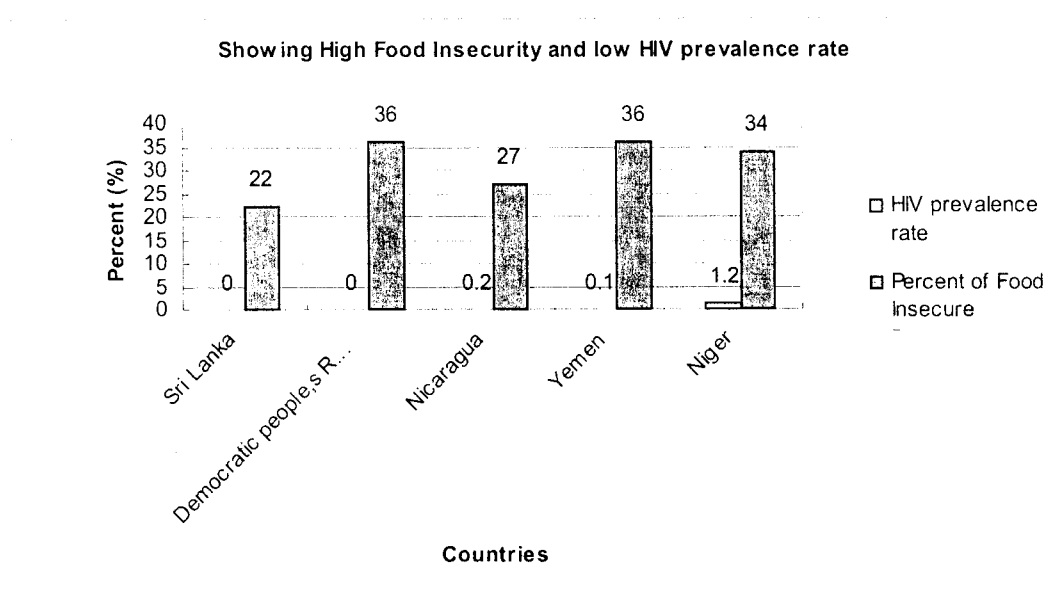
is very important in the sense that we cannot always link AIDS with hunger. It may appear that this contradicts the statement made above after Table 3, Figure 1. However, the relationship between AIDS and hunger has two conflicting features. The first feature is more hunger means more AIDS but this is not the whole story. A second feature or remaining part of the story is that more hunger but less AIDS is also prevalent in certain countries of the world. It includes countries like Nicaragua, Yemen, Niger, etc.

Table 4. Countries with High Level of Food Insecurity and Low Level of HIV Prevalence Rate.
(in per cent)

Countries (1)	HIV prevalence rate (2)	Food Insecure Population (3)
Sri Lanka	< 0.1	22
Democratic people's Republic of Korea	< 0.1	36
Nicaragua	0.2	27
Yemen	0.1	36
Niger	1.2	34

Sources: 1. FAO, *State of Food Insecurity*, 2005.
2. UNICEF, *State of World Children*, 2005.

Figure 3.



AIDS SITUATION IN INDIA: HIV TRENDS, RISK FACTORS, AND GROWTH

Currently, approximately 5.1 million people with a national prevalence level of 0.9 per cent of the adult (15-49 years) population, in India are living with HIV/AIDS. Thus, India carries approximately 10 per cent of the world's HIV/AIDS burden, a total second only to that of South Africa [AIDS Epidemic Update UNAIDS, 2004; National AIDS Control organization (NACO), 2004]. The number of HIV-infected has multiplied alarmingly. For every one HIV-infected person reported, there are up to 20 that go unreported. The estimated prevalence is roughly double this figure in the southern States. Andhra Pradesh, Karnataka, Maharashtra and Tamil Nadu, and the northeastern States of Nagaland and Manipur together comprise over 75 per cent of all infections, even though they have less than 30 per cent of the adult population.

Table 5. Incidence of HIV/AIDS in India

Year (1)	HIV infected (Million) (2)
1981	0.0
1990	0.2
1994	1.75
1998	3.5
1999	3.7
2000	3.86
2001	3.97
2002	4.58
2003	5.1
2005	5.134

Source: NACO, 2005(a).

Results of Routine Antenatal Clinics (ANC) and Sexually Transmitted Infection (STI) Surveillance from 1998 to 2003

The alternative ways to gauge the extent of persons affected are: (A) HIV prevalence among Antenatal Clinic (ANC) Attendees, and (B) HIV prevalence among Sexually Transmitted Infection (STI) Clinic Attendees. HIV prevalence among ANC attendees is found out by dividing

persons HIV-infected with total number of persons attending ANC clinics, multiplied by hundred. Similarly, HIV prevalence among STI Clinic Attendees is found out by dividing persons HIV-infected with total number of persons tested at STI Clinics, multiplied by hundred.

(A) HIV Prevalence Among ANC Attendees:

Prevalence (number tested / number positive) is based on 320,000 women attending ANCs from 1998-2003. Table 6 provides the overall results from 1998 to 2003. This shows slow but steady increase from 1998. In 2002, HIV prevalence in ANCs is notably higher but this may reflect the rapid expansion of new sites in that year. Marked variability in levels is seen from year to year, reflecting both the expansion of new ANC sites, as well as the small number of positives that need to occur to generate such variations.

Table 6. HIV prevalence among ANC attendees: 1998-2003

Year (1)	Number positive/ number tested (2)	Prevalence (%)* (3)
1998	106/12,610	0.67
1999	205/24,241	0.68
2000	376/40,414	0.76
2001	492/64,568	0.75
2002	648/73,544	1.05
2003	897/103,452	0.80
All	2,724/318,829	0.85

Abbreviation: ANC: antenatal clinic

Note: * Age-standardised to the Indian 2001 Census. (Registrar General & Census Commissioner, India).

Source: Kumar, R., *et. al.*, 2005.

(B) HIV Prevalence among STI Clinic Attendees:

These were estimated from among 130,000 adults attending STI clinics from 1998 to 2003. Table 7 provides the overall results from 1998 to 2003 of nationwide STI clinics. The number of sites has increased from 31 in 1998 to 52 in 1999,

94 in 2000, 127 in 2001, 159 in 2002, and 163 in 2003. The overall trends suggest no discernable increase in STI prevalence.

Table 7. HIV Prevalence among STI Attendees: 1998-2003

Year (1)	Number positive/ number tested (2)	Prevalence (%) [*] (3)
1998	329/5,439	5.60
1999	654/10,364	5.85
2000	1203/17,203	6.55
2001	1495/27,044	5.18
2002	1838/33,734	5.02
2003	2033/35,739	5.22
All	7552/129,523	5.83

Abbreviation: STI: Sexually transmitted infection

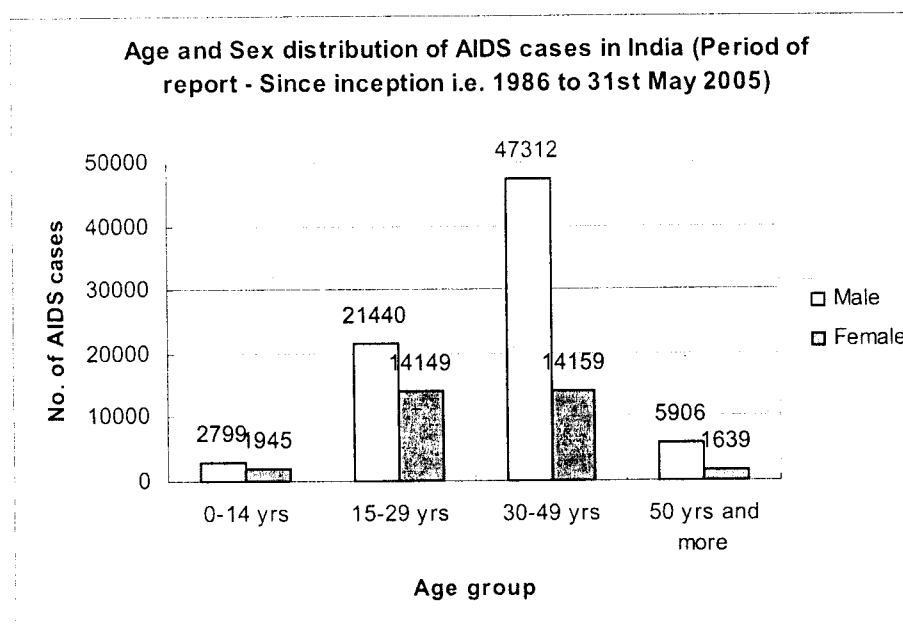
Note: ^{*}Age-standardised to the Indian 2001 Census. (Registrar General & Census Commissioner, India).

Source: Kumar, R., et. al., 2005.

Distribution of AIDS Population in India

The incidence of disease is high among males aged 30-49 years while it is much lower in the lower age groups among men, and among women, the likely reason being the migration of men in search of livelihood away from the family. It predominantly occurs at labour force entry ages, i.e., in the younger ages. Though many men are affected by AIDS through sexual contacts, the case probably gets reported after a time lag. This is likely to be the main reason for its high incidence among those aged 30-49. The low incidence among the older population confirms that probability of survival among those affected by the disease is indeed bleak.

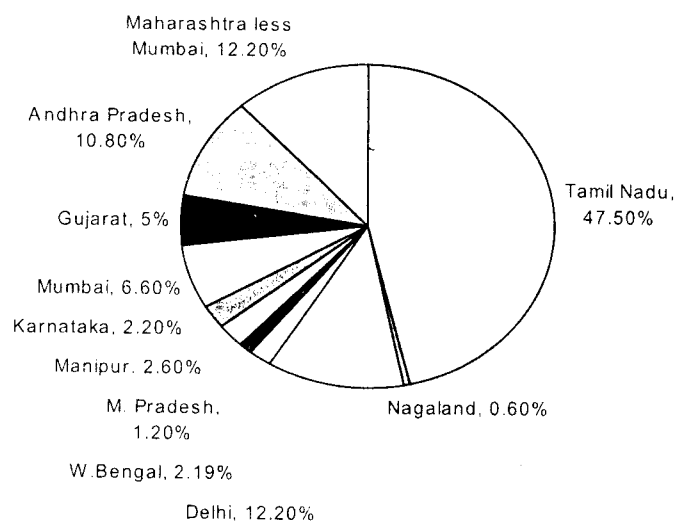
Figure 4.



Source: NACO, 2005(a).

Figure 5: Regional Distribution of AIDS Population in India

Distribution of reported cases by states, cumulative figures till
May 2005



Source: NACO, 2005(a)

NACO considers the infection to be concentrated in six States - Andhra Pradesh, Karnataka, Maharashtra, Manipur, Nagaland and Tamil Nadu - which account for over 80 per cent of all reported HIV/AIDS cases in the country. [NACO 2005(a)]. Serious epidemic is underway in Tamil Nadu, where HIV prevalence of 47.5 per cent has been found, while in each of the states of Andhra Pradesh, Karnataka, Maharashtra, and Nagaland, HIV prevalence has crossed the one per cent mark among pregnant women. In Manipur, meanwhile, an epidemic driven by injecting drug use has been in full swing for more than a decade, and has acquired a firm presence in the wider population [UNAIDS, 2004].

Table 8. Observed HIV Prevalence Level State wise: 2004

States	No. of sites in 2004			HIV Prevalence rate (%)		
	STD*	ANC**	IDU***	STD	ANC	IDU (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Tamil Nadu	11	30	1	8.40	0.50	39.90
Nagaland	1	8	3	1.70	1.43	4.49
Delhi	4	4	1	7.98	0.38	17.60
W. Bengal	9	9	1	0.88	0.50	5.50
M. Pradesh	10	35	--	10.40	1.25	--
Manipur	2	10	3	7.20	1.50	22.00
Karnataka	7	27	1	12.00	1.25	0.00
Mumbai	3	6	1	15.65	1.12	28.00
Gujarat	8	8	--	3.60	0.13	--
Andhra Pradesh	8	23	--	16.40	2.25	--
Maharashtra	9	35	--	10.40	1.25	--

Abbreviations: * Sexually Transmitted Disease

** Antenatal Clinic

*** Intravenous Drug Users (percentage of population)

Source: NACO, 2005(a).

Figure: 6(a)

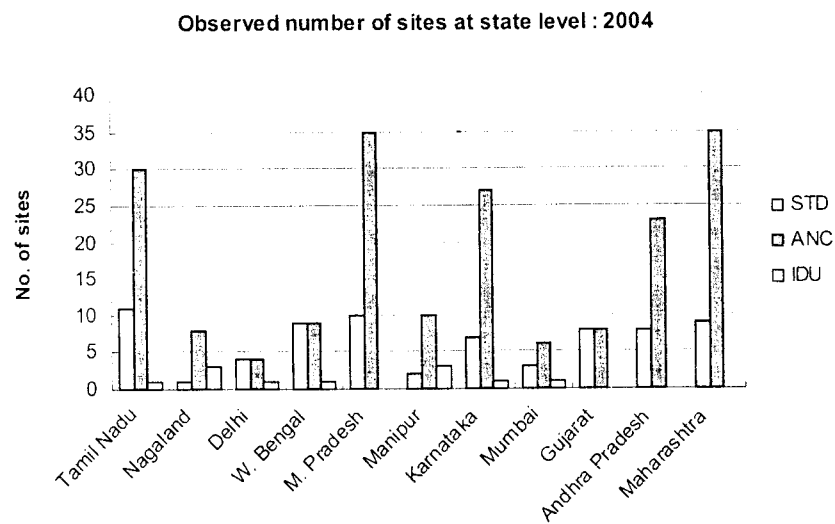
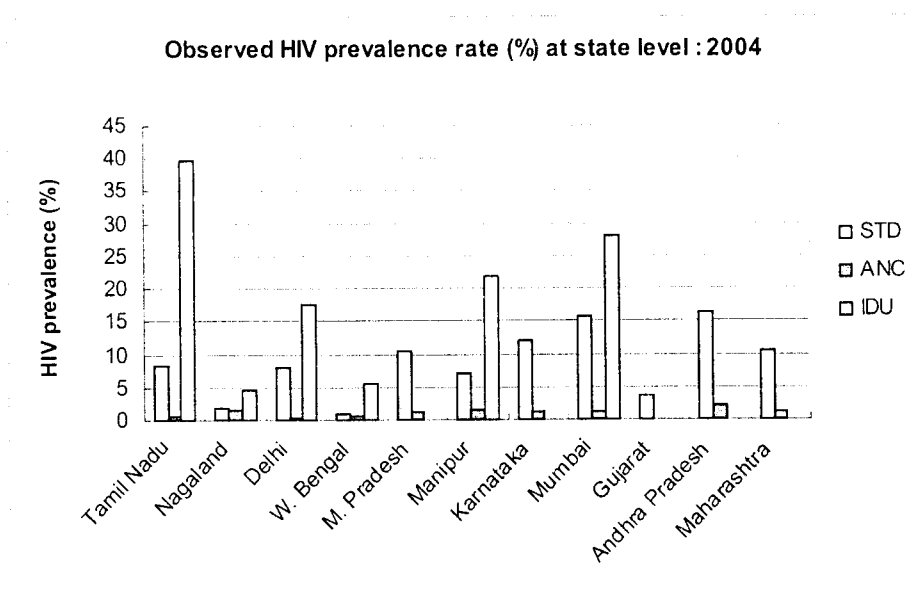


Figure: 6(b)



The HIV prevalence level observed by NACO gives the clear picture that Tamil Nadu is above all states in the prevalence of HIV in STI, ANC and in IDU (Intravenous Drug Use) [NACO, 2005(a)]. The situation of Delhi, Manipur Nagaland and Mumbai is also grim.

In India, there are suggestions that the scale of infection could be worse than the official figures

imply. There are two concerns about Indian AIDS official statistics. One is that most of the sampling was done in rural areas when most of the affected population was in cities. The second is that in some states the surveillance of the disease was of 'poor quality'. It does not make sense that migrants from a poor state like Bihar who live in Mumbai do not then infect their wives when they come home. Something is missing.

Table 9. Socio-economic Condition of Different States of India

States	Average Cal- orie intake/ capita/day	Poverty ratio at state level 1999-2000 (%)	Literacy rate (%)	Unemploy- ment (%)	HIV Preva- lence rate (%)	Migration Rate (per 100) 1991-2001 from/into the state (7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Tamil Nadu	1,826	21.12	73.5	2.6	47.50	0.7
Nagaland	--	32.67	66.6	--	0.60	1.4
Delhi	--	8.23	81.7	--	12.20	18.7
W.Bengal	2,095	27.02	68.6	4.0	2.19	0.4
M.Pradesh	2,062	37.43	63.7	1.1	1.20	0.0
Manipur	--	28.54	70.5	--	2.60	1.4
Karnataka	2,028	20.04	66.6	1.4	2.20	0.3
Mumbai	--	--	--	--	6.60	--
Gujarat	1,986	14.07	69.1	0.8	1.20	1.7
Andhra Pradesh	2,021	15.77	60.5	1.4	10.80	0.3
Maharashtra	2,012	25.05	77.2	2.9	12.20*	3.0

Note: * Maharashtra less Mumbai

Sources: 1. *Economic Survey*, 2001-02. (Economic Division, Ministry of Finance, Government of India).

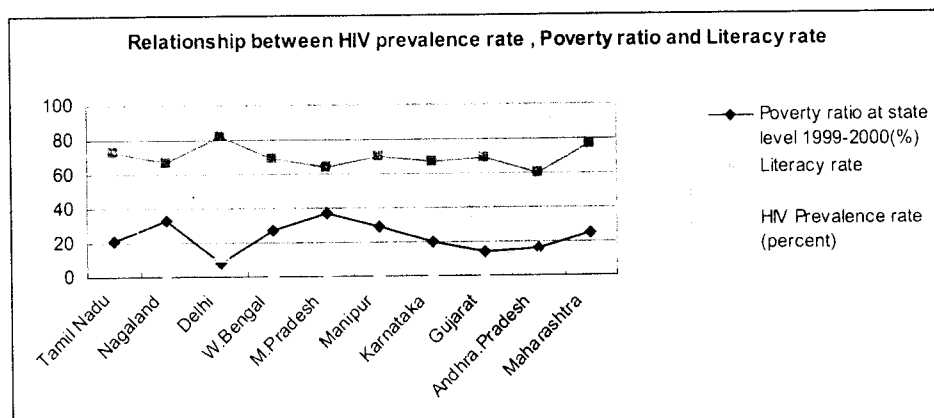
2. Chakraborty, Debashish, February 2005.

3. Migration Tables, Census of India, 2001 (Registrar General & Census Commissioner, India).

A common perception is that there is a direct link between AIDS prevalence and hunger, literacy rate, unemployment and migration. However, in case of India we find that relationship between AIDS and related various socio-economic indicators is not mathematically precise. A dominating trend is that of any calamity getting harsher in poverty or illiteracy. And as far as link between poverty and AIDS is concerned, there are two dominating trends globally and the same trends prevail even in case of India. To be more specific, we have states in India where hunger is more and AIDS cases are also more, at the same time we also have states where we have more hunger but low rates of AIDS cases. [Table

9 and Figure 7]. This is similar to the trend noted globally. This could be the subject matter of researches to examine how there are countries in the world where we have more hunger but low rates of AIDS cases. The same is the situation in India, as in states like Madhya Pradesh and Tamil Nadu, hunger is more but AIDS spread varies. In MP with calorie intake of 2,062, HIV rate is 1.20 per cent while in TN with 1,825 calorie intake, HIV rate is the highest -- 47.50 per cent. Hence, it can be said that hunger is more related to calorie intake than poverty ratio. But then no generalisation can be made at this stage unless this relationship is studied intensively.

Figure 7.

**Table 10. Factors Responsible for Transmission of AIDS in India.**

Risk/Transmission Categories (1)	No. of Cases (2)	Percentage (3)
Sexual	93,964	86
Prenatal Transmission	3,957	4
Blood and blood products	2,201	2
Intravenous drug users	2,661	2
Others (not specified)	6,566	6

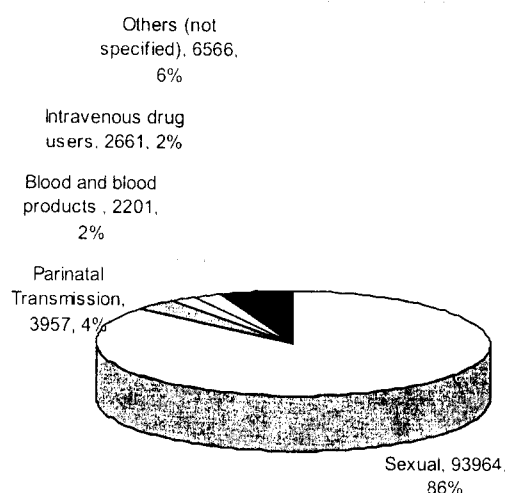
Source: NACO, 2005(a).

Factors Responsible For Transmission of AIDS in India

Globalisation, marked socio-economic and gender inequalities, a high degree of population mobility, and high levels of poverty are some important factors responsible for AIDS. India is also urbanising rapidly, with nearly 27.8 per cent of the population now living in urban areas, while it was 23.3 per cent in 1981 and 25.7 per cent in 1991. [Gillespie and Kadiyala, 2005 & Census of India, 2001 Registrar General & Census Commissioner India]. Most of these are migrant workers with families in rural areas. The virus thrives in an environment of highly transient

urban dwellers. Most new infections in the region are among young people within their most productive years of life (most infections before the age of 25) and are primarily driven by high-risk behaviour.

In India, the primary cause of the spread of HIV/AIDS was found to be sexual contact (85.93 per cent), followed by Prenatal transmission, that is from mother to child (3.62 per cent), and hence, AIDS is affecting women and children in increasing numbers. Blood and blood products (two per cent), and needle-sharing among drug-users (2.4 per cent), and other causes cover six per cent of the population. A study conducted nationally to understand the prevalence of HIV/AIDS awareness among the general population, over 70 per cent of the women in the rural areas had not heard of HIV, and of those who had heard of it in Bihar, Gujarat and Uttar Pradesh, half of them did not know that HIV could spread through sexual contact [NACO, 2001].

Figure 8. Factors responsible for Transmission of AIDS in India

Future Growth of HIV Infection and Potential Impact of Interventions

Future growth of HIV in India is, by its nature, difficult to predict. Various projections have been done. A reasonable project model might involve the comparison of two scenarios: the worst-case and the best-case scenario. The worst-case scenario formed by UNAIDS in 1999 suggested growth up to about four per cent adult prevalence by 2010 [Jha, 1999]. The Centre for Global Health Research (CGHR) updated modelling [CGHR, 2005] uses the Nagelkerke, et al. scenarios [Nagelkerke, et al., 2002, Pp. 89-96]. and updates these scenarios using more up-to-date Indian data, and a slightly different projection model. These are less optimistic than the UNAIDS best-case scenario of 1999 [Jha, 1999] and suggest that a

little below three per cent of the adult Indian population will be HIV positive by 2025. Even with the modest growth scenario of about three per cent equilibrium prevalence, about 500 lakh additional Indians will become HIV infected over the next two decades. This means that about 150-180 lakh Indians will be HIV positive by 2015, making India the country with the largest absolute burden of HIV infections in the world. Aside from China, no other population is likely to show such large absolute growth. The CGHR models [CGHR, 2005] have not yet been adapted for specific regions of India and, with marked migration across states; such models are less robust than is the overall growth model. It can already be seen that the incidence of new infections will be 40 per cent higher in 2015 than in 2005. Women have about a two-fold higher

incidence than that of men in 2005, due to female sex work, as well as a higher biological susceptibility of high- and low-risk women to HIV-1 infection. The higher incidence among women is likely to be maintained up to 2015, and more of the women infected will be low-risk women (chiefly wives of men who visit sex workers sometimes or often).

CONCLUSIONS AND POLICY IMPLICATION

The seriousness of the infection is such that the United Nations has added it prominently in its Millennium Development Goals (MDGs). Target seven of the MDGs says that the international community should make efforts to stop HIV/AIDS growth by 2015, and thereafter should be able to reverse the spread of the disease. Without a proper response, India's HIV/AIDS will not remain at the current prevalence rates of only 0.9 per cent or even confined to a few sections of the population. It will explode beyond control as in other parts of the world, e.g., the prevalence rates in South Africa were around 1 per cent in 1991 but have now increased to 25 per cent [Kadiyala, S., and T. Barnett, 2004, Pp. 1888-92]. While the HIV/AIDS issue is a complex one, its control needs a concerted effort from many angles and at different levels. The stigma attached to HIV/AIDS is the greatest obstacle to spreading awareness about the disease. The discrimination against people with HIV/AIDS takes many forms - children are thrown out of schools and adults from jobs; women are sent out of homes, denied healthcare, and some even stoned to death or buried alive.

Since the first cases of HIV were identified in 1986, India set up a high-level National AIDS Committee. The next five years were marked by a period of high denial - that HIV/AIDS was an imported disease, and that it could not happen here. In 1992, recognising that HIV is a growing problem, the Union Government set up NACO,

and began the first phase of the National AIDS Control Programme or NACP (1992-99). In this phase, NACO promoted HIV/AIDS awareness and set up state-level programmes to fight its spread. Awareness about HIV/AIDS among workers is alarmingly low, at about 40-50 per cent and the perception of personal risk is also quite low. Although money is pouring into India to tackle HIV/AIDS, the country is nowhere close to beating AIDS, the 35 State AIDS Control Societies and 735 non-governmental organisations (NGOs) dealing with HIV/AIDS lack the basic resources to deal with the disease. About one-third of the jobs in the State AIDS Control Societies remain unfilled. Many NGOs lack the technical skills to implement HIV/AIDS control programmes. And field data remain unsatisfactory, because only 40 per cent of the groups designated for collection go to the field regularly and send information to the NACO computer database. In fact NACO recognises that its project alone cannot beat AIDS. NACO-run project touches only the fringe of the problem. There is a need to co-opt the existing primary health centres to deal with HIV/AIDS in coordination with other disease control programmes, and to involve the business community. On the whole those who are responsible in India must accept the hard reality that responses are trailing behind the virus, and if corrective steps are not taken, the disease will run amok.

Prevention is one of the most crucial essentials in the agenda of the Government of India and that of the UN in the battle against the spread of HIV/AIDS. But it is only in responses and meaningful participation of different stakeholders especially the networks of People Living with HIV/AIDS (PLHA) that makes the striving of this goal effective. The Greater Involvement of People Affected by HIV/AIDS (GIPA) is one of the most effective strategies of the government in the care and support as well as in the prevention of

the infection. [NACO, 2005(b)] That social and economic vulnerabilities lie at the root of commercial sex, and that population movement (cross-border and rural-urban migration), and trafficking fuel HIV/AIDS, are accepted facts. But, contrarily, most programmes are isolated, and generally follow a top-down approach of information dissemination. There is no participation of communities in generating information geared to their needs; neither is there any programme involving all the stakeholders.

Aggressive education campaigns targeting those most at risk can help, as this strategy has had significant success in Thailand. In 1990, both Thailand and South Africa had adult infection rates of less than one per cent. In 1999, South Africa's infection rate was 20 per cent; Thailand's was two per cent. Research and extension programme should contain an HIV/AIDS education component and should encourage rural people to consider how they would respond to the impact of HIV/AIDS. In some communities, farmers' panels should be established so that those, who have coped or are, coping with the disease, can talk with people from hitherto lightly affected communities.

Development, Development policy and programs pursued in such a manner that it raises the chances that food and nutrition security policies and programs can achieve their original objectives despite AIDS, and contribute to the multi-sectoral response to HIV/AIDS. Increase income for the food-insecure through both farm and non-farm livelihoods. Make markets work for the poor; improve access and infrastructure, such as roads. Reduce risk and vulnerability through appropriate safety nets and, where required, food aid. Improve the nutritional status of vulnerable groups. Ensure public-health and education policies that support the poor, especially girls and women. Foster good governance and public

accountability, and develop capacity. We need to understand better how agricultural and other livelihood systems; policy, and practice-in urban as well as rural areas-contribute to the spread of HIV. To come to grips with these challenges and effectively fill our knowledge gaps, we need to build bridges between social scientists, epidemiologists, public-health specialists, nutritionists, and agricultural economists. Only then will the causes and consequences of HIV/AIDS be mapped in ways that facilitate effective action. Increase agricultural productivity of food-insecure farmers, particularly smallholders. [Gillespie, Stuart, and S. Kadiyala, 2005] Dissemination and scaling up of labour-economising methods of cultivation, water supply, and livestock-raising should be encouraged. Agricultural education should be targeted to orphans and out of school youth, and land tenure arrangements must safeguard the interests of widowed women and orphaned children. In general, policies and programmes must go beyond HIV prevention and AIDS care to the long-term issues of livelihood maintenance, and food security.

Despite the case of Thailand, many researchers now argue that prevention strategies will have to aim at the underlying issue of poverty to be truly successful. Preventing AIDS through information and message doesn't really make any sense. People can't eat information. Where the economy is very weak, sending information is not going to solve the problem. You have to start with rehabilitating the economy so people will have some hope for the future. There has been too much on awareness-raising and too little on the specific conditions that have to change before behaviour can change. The backbone of any successful attempt at achieving food-security will be pro-poor economic growth together with effective provision of public goods. Low income, and sick and malnourished people are likely to remain food

insecure and their children are likely to have few opportunities for better lives. Within this priority area, we need to focus on improving access to healthcare and education.

Incorporating HIV preventive nutritional care for people living with HIV/AIDS, and AIDS mitigation measures via food security and nutritional programmes can help reduce spread and impact of HIV/AIDS. Indeed, when short-term food emergencies intersect the long wave of HIV/AIDS prevention strategy and AIDS mitigation response, orphans are likely to be particularly susceptible to HIV. They are likely to be more food-insecure, more malnourished, and less healthy than non-orphans. A programme of care without a nutritional component is like a leaky bucket: prevention, care, treatment, and mitigation should remain the building blocks of a comprehensive approach to combating HIV/AIDS.

The Government of India took an ambitious step in 2004 by announcing it would provide free anti-retroviral drugs to 100,000 people by 2007. These are impressive goals, but only a start. Free ARV treatment can significantly reduce mother-to-child transmission, one of the most disturbing ways HIV is spread. How should governments respond to the increasing domestic and international pressures to finance antiretroviral therapy for AIDS patients? Once prohibitively expensive outside rich countries, antiretroviral therapy is now increasingly affordable, especially in India where patent laws and a dynamic pharmaceutical industry have facilitated the production and marketing of some of the best available drug combinations at prices below a dollar a day. The lower prices of antiretroviral therapy, plus the fact that the therapy can reduce transmission by the treated patient, imply

that such therapy could save healthy years of life at a cost of between \$146 and \$280 per year. [Over, Mead, *et al.*, 2004].

But this programme will help only, and only if, AIDS affected people are also provided with adequate food. In other words, free ARV treatment is to be integrated into food security programme.

Secondly, an important step in dealing with HIV/AIDS would be to bring about behavioural changes. For that, people must realise that they are vulnerable to the infection and must have the urge to know more about it. This will take a long time to happen, as for most of the people, education, employment, drinking water, and nutrition assume priority over HIV/AIDS. Successful models, which address social and economic issues, to stop the spread of HIV/AIDS - such as those adopted in Uganda and Thailand, - are instructive. A 'Uganda' type intervention, which results from mass change in behaviour of general populations leads to a 40 per cent reduction in the uptake rate of commercial sex by 15-year-olds (both males paying for sex and females entering paid sex). This is akin to the 'AB' or abstinence and be faithful components of the 'ABC' (abstinence or delay of sexual onset, being faithful partner, and condom use) strategy proposed by the US administration. As a possibly effective strategy Abstinence or delay of sexual onset, being faithful partner, and condom use strategies used in Thailand, Uganda and Zambia validated the use of the ABC policy. Uganda provides the clearest example that human immunodeficiency virus (HIV) is preventable if populations are mobilised to avoid risk. Despite limited resources, Uganda has shown a 70 per cent decline in HIV prevalence since the early 1990s, linked to a 60 per cent reduction in casual sex. The Ugandan success is equivalent to a vaccine

of 80 per cent effectiveness. Behavioural change, which will take long to happen, is fundamental to dealing with the problem.

Thirdly, reducing infection rates in women and girls is essential if AIDS is to be brought under control. Current prevention programmes are not achieving this [UNAIDS, 2004].

Besides, in order to achieve the prevention and care interventions needed to reach this AIDS related MDG target, it will require a substantial increase in resources. Although global spending on AIDS has increased 15-fold from US\$300 million in 1996 to just under US\$5 billion in 2003, it is less than half of what will be needed by 2005 in the developing countries. According to the newly revised costing estimates, an estimated US\$12 billion (up from US\$10 billion) will be needed by 2005, and US\$20 billion by 2007 for prevention and care in low-and middle-income countries.

The reality is that the AIDS epidemic continues to outstrip global and national efforts to contain it. In short global experience has shown that meeting the challenge posed by the HIV epidemic warrants action on three fronts: first, preventing new infections and reversing the spread of the epidemic; expanding equitable access to new HIV treatments; and, alleviating the disastrous impact of AIDS on human development. But the balance is in favour of treatment as from the developed to the developing countries, whether we look at funding or intensity of programmes, most attention is going to treatment. Treatment is now essential to prevention work, because people will not be tested for HIV, and therefore, will not change their behaviour unless drugs are available.

Effectively responding to HIV/AIDS, therefore, requires a wide range of initiatives under strong national political leadership. Promoting action-oriented leadership at all levels, Involving a range of stakeholders, including the elected political leaders, police force, health professionals, NGOs, media, corporate sector, judiciary; and the persons living with HIV/AIDS, through supporting programmes and projects for greater synergy, and optimal and efficient use of resources as well as joint programming. Also required are coordinated HIV/AIDS and STD response through Capacity Building and Awareness, strengthening capacity for action, integrating HIV/AIDS priorities into mainstream development through the *State Human Development Reports* as well as dialogue with the Planning Commission. Above all HIV/AIDS intervention programmes need to be addressed in the broader framework of poverty, inequity, illiteracy, and gender imbalances.

NOTE

The above mentioned points have been derived from the foreword written by Joachim von Braun, for the work Gillespie, and Kadiyala [2005].

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STATISTICAL SUPPLEMENT

This statistical supplement provides statistical and other information relating to State Government Finances in India, including particularly the detailed statements of revenue and capital receipts and expenditure for the state of Maharashtra, drawn from the following two sources:

- (A) Handbook of Statistics on State Government Finances, Reserve Bank of India, June 2004, Mumbai.
- (B) State Finances: A Study of Budgets of 2005-06, Reserve Bank of India, 2005, Mumbai.

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Note: A: *Handbook of Statistics - State Government Finances*, Reserve Bank of India, June 2004.
 B: *State Finances: A Study of Budgets of 2005-06*, Reserve Bank of India, 2005.

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Table 1. Major Deficit Indicators of State Governments

(Rs. crore)

Year (1)	Gross Fiscal Deficit (2)	Net Fiscal Deficit (3)	Revenue Deficit (4)	Conventional Deficit (5)	Primary Deficit (6)	Net RBI Credit to States (7)
1990-91	18,787 (3.3)	14,532 (2.6)	5,309 (0.9)	-72 (0.0)	10,132 (1.8)	420 (0.1)
1995-96	31,426 (2.6)	26,695 (2.2)	8,201 (0.7)	(2,849) (-0.2)	9,494 (0.8)	16 (0.0)
2003-04	123,070 (4.5)	113,571 (4.1)	61,145 (2.2)	1,164 (0.0)	41,306 (1.5)	293 (0.0)
2004-05 (BE)	114,647 (3.7)	106,253 (3.4)	45,425 (1.5)	3,174 (0.1)	23,789 (0.8)	-
2004-05 (RE)	123,635 (4.0)	112,532 (3.6)	44,302 (1.4)	6,765 (0.2)	35,737 (1.2)	2,705 (-0.1)
2005-06 (BE)	110,070 (3.2)	101,534 (2.9)	24,770 (0.7)	(1,869) (-0.1)	16,772 (0.5)	-

RE: Revised Estimates;

BE: Budget Estimates

Minus sign (-) : Indicates surplus for deficit indicators; '-': Not Available

Notes: 1. Overall surplus or deficit referred to here as conventional deficit represents the difference between aggregate disbursements and aggregate receipts. Aggregate receipts include (i) Revenue receipts (ii) Capital receipts and (iii) Receipts under Public Account. Aggregate disbursement include (i) Revenue expenditure (ii) Capital disbursements and (iii) Disbursements under Public Account.

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

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

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

5. Primary Deficit is GFD less of interest payments.

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

7. All figures are rounded-off.

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

Table 2. Decomposition of Gross Fiscal Deficit

(Rs. crore)

Year (1)	Revenue Deficit (2)	Capital Outlay (3)	Net Lending (4)	GFD (2+3+4) (5)
1990-91	5,309 (28.3)	9,223 (49.1)	4,255 (22.6)	18,787 (100.0)
1995-96	8,201 (26.1)	18,495 (58.9)	4,731 (15.1)	31,426 (100.0)
2003-04	61,145 (49.7)	52,426 (42.6)	9,499 (7.7)	123,070 (100.0)
2004-05 (Revised Estimates)	44,302 (35.8)	68,231 (55.2)	11,103 (9.0)	123,635 (100.0)
2005-06 (Budget Estimates)	24,770 (22.5)	76,764 (69.7)	8,536 (7.8)	110,070 (100.0)

Notes: 1. Figures in brackets are percentages to total borrowing requirements (GFD).

2. Figures for 2003-04 in respect of Bihar, Jammu and Kashmir and Jharkhand relate to Revised Estimates.

Source: Budget Documents of State Governments.

Table 3. Financing of Gross Fiscal Deficit

Year	Gross Fiscal Deficit (GFD)	Market Borrowings	Loans from Centre	Special Securities issued to NSSF	Loans from LIC, NABARD, NCDC, SBI and Other Banks	State Provident Funds	Reserve Funds	Deposits and Advances
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1990-91	18,787	2,556	9,978	-	241	2,488	1,120	1,670
1991-92	18,900	3,305	9,374	-	-19	2,355	1,343	1,587
1992-93	20,891	3,501	8,921	-	-46	2,990	1,523	2,378
1993-94	20,596	3,620	9,533	-	113	3,649	1,541	1,561
1994-95	27,697	4,075	14,760	-	2,099	3,787	1,713	3,545
1990-95 (Avg.)	21,374	3,411	10,513	-	478	3,054	1,448	2,148
1995-96	31,426	5,888	14,801	-	635	4,201	2,101	2,947
1996-97	37,251	6,515	17,547	-	686	4,572	2,438	4,465
1997-98	44,200	7,280	23,676	-	1,504	5,268	2,930	3,521
1998-99	74,254	10,467	31,057	-	2,382	10,004	3,588	7,131
1999-2000	91,480	12,664	12,408	26,416	3,381	14,774	2,562	9,051
1995-2000 (Avg.)	55,722	8,563	19,898	26,416	1,718	7,764	2,724	5,423
2000-01	89,532	12,519	8,396	32,606	4,550	10,846	3,099	7,136
2001-02	95,994	17,249	10,974	35,648	6,285	7,977	4,521	4,996
2002-03	102,123	28,484	-932	52,243	4,858	7,195	4,799	711
2000-03 (Avg.)	95,883	19,417	6,146	40,166	5,231	8,673	4,140	4,281
2003-04	123,070	47,286	14,117	20,813	4,132	7,122	6,377	-374
2004-05 (RE)	123,635	32,643	5,801	53,700	2,863	9,611	6,221	-1,261
2005-06 (RE)	110,070	16,108	17,382	52,629	8,025	7,925	4,205	-2,800

(Contd.)

Table 3. (Concl'd.)

Year	Suspense & Miscellaneous	Remittances	Overall Surplus/(+/-) Deficit (-) (13+14+15)	Increase (+)/ Decrease (-) in Cash Balance	Withdrawal from (+)/Addition to (-) Cash Balance Investment Account	Increase (+)/ Decrease (-) in WMA/OD from RBI	Others [16=2-Sum (3-12)]
(1)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1990-91	376	-154	74	-266	427	-88	438
1991-92	724	-716	-156	-629	685	-212	1,104
1992-93	3,197	-337	1,829	-602	2,248	183	-3,065
1993-94	-556	-226	-462	-561	137	-38	1,822
1994-95	788	59	4,468	-1,173	3,667	1,974	-7,597
1990-95 (Avg.)	906	-275	1,151	-646	1,433	364	-1,460
1995-96	3,096	-338	2,850	465	3,589	-1,204	-4,754
1996-97	129	-7,505	-7,041	-6,794	415	-663	15,445
1997-98	271	-30	2,103	561	-385	1,926	-2,322
1998-99	1,483	2,244	3,520	33,690	-32,982	-4,228	9,418
1999-2000	849	77	-3,113	625	-1,268	-2,470	12,411
1995-2000 (Avg.)	1,166	-1,111	-1,744	5,710	-6,126	-1,328	6,040
2000-01	2,355	1,032	2,346	849	727	769	4,648
2001-02	-2,452	-427	-3,426	637	-1,203	-2,860	14,647
2002-03	1,212	93	4,611	-5,057	2,762	6,907	-1,153
2000-03 (Avg.)	371	233	1,177	-1,190	762	1,605	6,048
2003-04	-5,429	1,850	-1,164	-1,164	-	-	28,340
2004-05 (RE)	638	-1,007	-6,765	-6,765	-	-	21,192
2005-06 (BE)	-1,413	1,661	1,127	1,127	-	-	5,222

RE : Revised Estimates; BE : Budget Estimates; NSSF : National Small Saving Fund; Avg. : Average '-'; Not Applicable

Notes : (i) 'Others' is residual and includes, inter-alia, Contingency Funds, Appropriation to Contingency Funds, Miscellaneous Capital Receipts, Inter-State Settlement, Land Compensation and Other Bonds and Loans from Financial Institutions other than mentioned in the Table.

(ii) Due to the change in the accounting procedure from the year 1999-2000, 'Loans from the Centre' excludes States' share in Small Savings collections which is shown under securities issued to the NSSF under 'Internal Debt'. Accordingly, Repayments of Small Savings collections included under 'Repayments of Loans to Centre' is now shown under 'Discharge of Internal Debt' for 2003-04, 2004-05 (RE) and 2005-06 (BE) to have consistent accounting for receipts and expenditure.

(iii) 'Suspense and Miscellaneous' includes Cash Balance Investment Accounts and Deposits with RBI.

(iv) Overall Surplus/Deficit will be equal to Increase/Decrease in Cash Balances only from 2003-04 onwards.

(v) Increase/Decrease in WMA/OD from RBI is included under 'Internal Debt' from 2003-04 onwards.

(vi) Figures for 2003-04 in respect of Bihar, Jammu & Kashmir and Jharkhand relate to Revised Estimates.

(vii) All figures are on a net basis.

Source : Budget Documents of State Governments.

Table 4. Composition of Outstanding Liabilities of State Governments (As on end-March)

Year	Total Internal Debt	Market Loans	NSSF	WMA from RBI	Loans from Banks & FIs	Loans from LIC	Loans from GIC	Loans from NABARD	Loans from SBI & Other Banks	Loans from NCDC	(Rs. crore)
(1)	2 = sum (3-6)+14	(3)	(4)	(5)	6 = sum (7-13)	(7)	(8)	(9)	(10)	(11)	
1991	19,214.77	15,652.19	-	1,049.96	2,512.62	717.60	241.06	277.69	303.29	630.15	
1992	23,206.36	19,007.67	-	1,288.31	2,910.38	775.29	267.20	150.90	603.89	811.75	
1993	26,781.34	22,480.25	-	1,073.15	3,227.94	894.36	294.88	24.82	732.78	884.62	
1994	30,853.61	26,119.21	-	1,305.79	3,428.61	1,043.70	379.80	-85.32	806.53	893.22	
1995	35,797.62	31,200.33	-	608.18	3,989.12	1,134.87	420.54	-79.48	942.70	1,071.37	
1996	43,819.70	37,087.65	-	1,893.91	4,838.14	1,256.76	500.76	288.25	1,174.60	1,100.86	
1997	49,939.26	43,601.76	-	1,231.17	5,106.33	1,418.40	-	821.32	1,183.39	1,108.39	
1998	61,738.72	50,847.04	-	3,157.52	7,734.16	1,683.72	-	2,037.66	1,396.02	1,107.23	
1999	71,195.89	61,477.23	-	-1,070.14	10,788.80	2,203.09	-	3,147.04	2,057.43	1,203.63	
2000	115,478.15	75,426.89	26,415.90	-3,539.97	17,110.13	3,102.02	-	4,372.21	3,176.70	1,345.38	
2001	172,293.40	86,767.00	59,021.68	-2,770.85	29,213.33	4,215.78	-	6,501.16	4,389.96	1,439.32	
2002	234,019.07	104,027.00	94,670.14	-5,631.18	40,894.05	5,085.09	-	8,969.39	7,139.42	1,621.66	
2003	332,515.69	133,066.00	146,913.50	1,275.34	51,198.20	6,620.74	-	11,545.84	7,896.03	1,611.21	
2004	427,826.21	179,466.00	167,726.08	814.45	60,989.85	9,042.51	-	12,466.75	7,311.14	2,985.01	
2005 RE	524,577.25	213,443.28	221,425.73	-1,781.89	70,340.97	12,751.47	-	11,725.50	7,357.93	2,833.25	
2006 BE	607,996.44	229,555.21	274,054.27	-3,781.89	87,115.22	15,157.88	-	17,489.26	7,107.31	2,942.45	

(Contd.)

Table 4. (Contd.)

Year	Loans from Other Institutions	Other Loans	Compensation & Other Bonds	Loans & Advances from Centre	Provident Funds, etc.	Reserve Funds	Deposit & Advances	Contingency Funds	Outstanding Liabilities
(1)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	20=2+sum (15-19)
1991	338.52	4.31	59.62	73,521.27	16,861.33	4,733.73	12,768.96	995.16	128,095.21
1992	296.00	5.36	63.92	82,979.25	19,789.71	5,518.98	14,502.32	969.39	146,966.01
1993	242.58	153.90	71.75	91,625.80	23,514.64	6,697.96	18,910.84	762.30	168,292.88
1994	370.84	19.85	79.35	101,239.24	27,972.40	8,180.16	19,008.73	658.31	187,912.46
1995	476.54	22.58	77.35	115,865.31	32,894.25	9,012.90	22,963.36	489.29	217,022.73
1996	455.77	61.14	75.73	130,617.84	38,216.03	10,576.52	26,653.58	929.38	250,813.06
1997	-	574.82	73.67	148,372.68	44,095.17	12,349.63	31,435.88	511.45	286,704.07
1998	-	1,509.52	77.16	171,737.26	50,842.97	14,497.93	36,609.15	920.62	336,346.65
1999	-	2,177.60	66.08	202,795.27	63,255.91	17,320.39	42,357.49	445.21	397,370.16
2000	-	5,113.81	65.20	235,514.17	80,522.62	19,768.97	52,192.61	1,532.74	505,009.26
2001	-	12,667.10	62.24	243,910.35	93,629.13	22,867.62	59,328.14	714.04	592,742.68
2002	-	18,078.48	59.06	254,884.43	103,815.25	27,389.02	64,324.54	1,041.59	685,473.90
2003	-	23,524.37	62.65	253,952.32	113,678.12	32,187.78	65,035.97	313.87	797,683.75
2004	-	29,184.43	18,829.83	268,069.42	123,003.38	38,564.54	64,661.71	137.66	922,262.92
2005 RE	-	35,672.81	21,149.16	273,870.48	134,087.90	44,785.60	63,400.74	112.39	1,040,834.36
2006 BE	-	44,418.31	21,053.63	291,252.55	143,577.12	48,990.73	60,600.84	112.39	1,152,530.07

Notes: 1. 'Other Loans' also includes 'Loans from GIC' and 'Loans from Other Institutions' from 1996-97.

2. 'Compensation and Other Bonds' include Power Bonds.

3. As detailed break-up of Internal Debt for Bihar for 2004-05 (RE) and 2005-06 (BE) were not available, the same has been included under 'Other Loans'.

4. Also see 'Explanatory Note on Data Sources and Methodology'.

Table 5. Developmental Expenditure: Major Heads

(Rs. crore)

Items (1)	2003-04 (Accounts) (2)	2004-05 (Budget Estimates) (3)	2004-05 (Revised Estimates) (4)	2005-06 (Budget Estimates) (5)	Percentage Variations		
					Col.4 over Col.2 (6)	Col.4 over Col.3 (7)	Col.5 over Col.4 (8)
I. Developmental Expenditure (Revenue and Capital) (A + B)	255,015	274,871	296,817	312,805	16.4	8.0	5.4
A. Social Services (1 to 11)	129,600 (46.3)	145,690 (50.4)	154,619 (48.9)	167,957 (51.6)	19.3	6.1	8.6
1. Education, Sports, Art and Culture	66,199	74,192	76,790	83,287	16.0	3.5	8.5
2. Medical and Public Health and Family Welfare	18,235	20,980	21,465	24,336	17.7	2.3	13.4
3. Water Supply and Sanitation	10,118	12,322	12,826	13,186	26.8	4.1	2.8
4. Housing	2,361	2,718	2,696	2,770	14.2	-0.8	2.8
5. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	8,525	9,938	11,463	12,586	34.5	15.4	9.8
6. Labour and Labour Welfare	1,410	1,808	1,672	1,812	18.6	-7.5	8.4
7. Social Security and Welfare	7,404	8,134	9,185	9,739	24.1	12.9	6.0
8. Nutrition	2,871	3,164	3,235	3,912	12.7	2.2	20.9
9. Relief on account of Natural Calamities	4,658	3,844	5,745	4,455	23.3	49.5	-22.5
10. Urban Development	6,246	6,586	7,622	9,458	22.0	15.7	24.1
11. Others*	1,573	2,005	1,920	2,414	22.0	-4.3	25.8
B. Economic Services (1 to 9)	125,415 (44.8)	129,181 (44.7)	142,198 (45.0)	144,849 (44.5)	13.4	10.1	1.9
1. Agriculture and Allied Activities	17,933	21,165	23,012	23,317	28.3	8.7	1.3
2. Rural Development	15,891	19,348	20,454	21,735	28.7	5.7	6.3
3. Special Area Programmes	1,411	2,391	2,492	2,871	76.7	4.2	15.2
4. Irrigation and Flood Control	25,779	28,387	32,406	36,149	25.7	14.2	11.6
5. Energy	40,308	29,104	33,561	24,681	-16.7	15.3	-26.5
6. Industry and Minerals	2,972	3,601	4,627	4,045	55.7	28.5	-12.6
7. Transport and Communications	16,509	18,860	19,625	24,254	18.9	4.1	23.6
8. Science, Technology and Environment	204	365	332	377	62.5	-9.2	13.7
9. General Economic Services	4,408	5,960	5,690	7,422	29.1	-4.5	30.4
II. Loans and Advances by State Governments for Developmental Purposes (A+B)	25,085	14,351	19,355	12,867	-22.8	34.9	-33.5
A. Social Services (1 to 3)	3,434	3,556	3,292	4,161	-4.1	-7.4	26.4
1. Housing	812	664	706	741	-13.1	6.3	5.0
2. Government Servants (Housing)	561	1,075	797	661	42.0	-25.8	-17.1
3. Others@	2,060	1,817	1,789	2,759	-13.2	-1.6	54.2
B. Economic Services (1 to 7)	21,651	10,795	16,063	8,706	-25.8	48.8	-45.8
1. Co-operation	749	1,076	2,450	417	227.0	127.8	-83.0
2. Crop Husbandry	207	41	104	25	-49.8	156.3	-75.6
3. Soil and Water Conservation		4	3			-35.4	-88.4
4. Power Projects	18,233	8,124	11,333	6,519	-37.8	39.5	-42.5
5. Village and Small Industries	128	61	238	25	85.6	292.1	-89.7
6. Other Industries and Minerals	244	345	482	354	97.7	39.6	-26.6
7. Others+	2,089	1,145	1,453	1,366	-30.5	26.9	-5.9
III. Total Developmental (I + II)	280,099	289,223	316,172	325,672	12.9	9.3	3.0

* Includes expenditure on information and publicity.

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

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

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

2. Figures for 2003-04 in respect of Bihar, Jammu and Kashmir and Jharkhand relate to Revised Estimates.

Source: Budget Documents of State Governments.

Table 6. Non-Developmental Expenditure: Major Heads

Items	2003-04 (Accounts)	2004-05 (Budget Estimates)	2004-05 (Revised Estimates)	2005-06 (Budget Estimates)	(Rs. crore)		
					Percentage Variations		
					Col. 4 over Col. 2 (6)	Col. 4 over Col. 3 (7)	Col. 5 over Col. 4 (8)
(1)	(2)	(3)	(4)	(5)			
I. Non-Developmental Expenditure (General Services) on Revenue Account (i to v)	166,150	195,596	188,709	205,762	13.6	-3.5	9.0
i. Organs of State	3,755	4,834	5,134	4,270	36.7	6.2	-16.8
ii. Fiscal Services	10,027	11,769	12,069	10,221	20.4	2.5	-15.3
iii. Appropriation to Reserves and Interest Payments (1+2)	84,411	95,296	92,579	99,079	9.7	-2.9	7.0
1. Appropriation to Reserves against Debt	2,647	4,439	4,681	5,781	76.8	5.5	23.5
2. Interest Payments	81,763 (25.8)	90,858 (24.3)	87,899 (22.9)	93,298 (21.7)	7.5	-3.3	6.1
iv. Administrative Services (1 to 5)	28,847	33,394	32,602	37,354	13.0	-2.4	14.6
1. District Administration	2,831	3,425	3,360	3,768	18.7	-1.9	12.1
2. Police	18,084 (5.7)	19,575 (5.2)	20,402 (5.3)	21,094 (4.9)	12.8	4.2	3.4
3. Public Works	2,741	2,921	2,858	3,048	4.0	-2.2	6.7
4. Secretariat General Services	1,088	1,760	1,237	3,122	13.7	-29.7	152.4
5. Others@	4,096	5,712	4,745	6,320	15.8	-16.9	33.2
v. Pension and Miscellaneous General Services	39,110	50,303	46,325	54,838	18.4	-7.9	18.4
II. Non-Developmental Expenditure on Capital Account (1+2)	2,871	4,175	4,892	5,607	70.4	17.2	14.6
1. Non-Developmental (General Services)	2,042	3,157	3,475	4,432	70.2	10.1	27.5
2. Loans for Non-Developmental Purposes (a+b)	829	1,018	1,417	1,175	71.0	39.2	-17.1
a) Government Servants (excluding housing)	210	316	265	461	26.4	-16.0	73.8
b) Miscellaneous	619	702	1,152	714	86.1	64.0	-38.0
III. Total Non-Developmental Expenditure (I + II)	169,021	199,770	193,602	211,368	14.5	-3.1	9.2
IV. III as percentage of Aggregate Receipts	12.7	17.8	15.8	18.3			
V. III as percentage of Aggregate Disbursements	12.7	17.8	15.7	18.3			

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

Notes: 1. Figures in brackets are percentages to Revenue Receipts.

2. Figures for 2003-04 in respect of Bihar, Jammu and Kashmir and Jharkhand relate to Revised Estimates.

Source: Budget Documents of State Governments.

Table 7. Developmental and Non-Developmental Expenditure - Revenue and Capital

(Rs. crore)

Items	2003-04 (Accounts)	2004-05 (Budget Estimates)	2004-05 (Revised Estimates)	2005-06 (Budget Estimates)
(1)	(2)	(3)	(4)	(5)
I. Developmental Expenditure	280,099	289,223	316,172	325,672
a) Revenue	204,631	217,200	232,062	240,473
b) Capital	75,468	72,022	84,110	85,198
II. Non-Developmental Expenditure	169,021	199,770	193,602	211,368
a) Revenue	166,150	195,596	188,709	205,762
b) Capital	2,871	4,175	4,892	5,607
III. Others	882,628	634,942	720,303	616,898
a) Revenue*	6,899	7,210	7,970	8,805
b) Capital**	875,729	627,732	712,333	608,093
IV. Aggregate Disbursements (I+II+III)	1,331,748	1,123,935	1,230,076	1,153,938
V. I as percentage of IV	21.0	25.7	25.7	28.2
VI. II as percentage of IV	12.7	17.8	15.7	18.3
VII. III as percentage of IV	66.3	56.5	58.6	53.5

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

** Includes Discharge of Internal Debt, Repayment of loans to the Centre, Inter-State Settlement, Contingency Fund, Small Savings, Provident Funds, etc, Reserve Funds, Deposits & Advances, Suspense & Miscellaneous, Appropriation to Contingency Funds and Remittances.

Note: Figures for 2003-04 in respect of Bihar, Jammu and Kashmir and Jharkhand relate to Revised Estimates.

Source: Budget Documents of State Governments.

Table 8. Major Fiscal Indicators

States	State's Agg Dis/Agg Dis					GFD/GFD Exp				Revenue Deficit / GFD				(Per cent)
	2002-03 (Accounts) (2)	2003-04 (Accounts) (3)	2004-05 (R.E.) (4)	2005-06 (B.E.) (5)	2006-07 (B.E.) (6)	2002-03 (Accounts) (7)	2003-04 (Accounts) (8)	2004-05 (R.E.) (9)	2005-06 (B.E.) (10)	2006-07 (B.E.) (11)	2002-03 (Accounts) (12)	2003-04 (Accounts) (13)	2004-05 (R.E.) (14)	2005-06 (B.E.) (15)
I. Non-Special Category														
1. Andhra Pradesh	8.2	10.3	5.0	6.0	24.9	21.7	17.3	18.9	40.1	39.8	21.8	16.7	21.8	16.7
2. Bihar	4.2	2.0	2.4	2.7	29.8	23.3	17.4	15.7	50.0	27.0	9.6	-3.9	9.6	-3.9
3. Chhattisgarh	1.6	2.3	2.4	2.6	15.2	27.0	22.1	21.7	11.6	29.1	19.3	7.1	19.3	7.1
4. Goa	0.6	0.5	0.4	0.5	17.1	21.5	21.8	17.3	44.1	31.6	14.0	6.9	14.0	6.9
5. Gujarat	6.4	5.3	8.1	7.9	25.4	33.4	33.0	23.5	58.6	40.5	38.8	16.8	38.8	16.8
6. Haryana	2.5	2.5	2.3	2.5	14.5	8.3	8.3	16.2	46.6	9.3	22.0	40.8	22.0	40.8
7. Jharkhand	2.3	0.9	1.2	1.4	22.8	18.2	33.3	32.1	15.1	-8.5	30.5	28.8	30.5	28.8
8. Karnataka	5.7	5.4	4.1	4.4	24.6	17.8	14.2	13.9	50.1	11.7	-12.1	-18.1	-12.1	-18.1
9. Kerala	4.0	4.0	4.7	5.0	32.0	31.9	27.0	23.7	82.5	66.4	86.2	78.7	86.2	78.7
10. Madhya Pradesh	4.5	4.2	5.7	6.0	23.3	33.9	24.9	22.1	28.8	61.1	-21.9	21.1	-21.9	21.1
11. Maharashtra	11.2	7.6	11.8	9.7	31.5	34.3	30.1	15.0	65.6	46.3	49.8	-5.2	49.8	-5.2
12. Orissa	3.2	2.4	2.5	2.3	25.0	27.5	21.8	12.7	56.0	39.8	68.7	59.1	68.7	59.1
13. Punjab	4.1	4.7	5.3	5.7	28.4	28.7	24.0	20.5	85.3	73.0	60.4	47.6	60.4	47.6
14. Rajasthan	5.1	5.6	6.5	6.8	31.9	32.3	28.7	25.3	64.3	46.5	37.6	21.9	37.6	21.9
15. Tamil Nadu	7.2	6.6	8.7	7.7	24.4	19.1	16.8	17.4	71.9	28.0	30.9	22.1	30.9	22.1
16. Uttar Pradesh	10.0	16.1	9.7	9.5	25.4	34.5	26.3	24.1	53.9	111.6	52.4	39.9	52.4	39.9
17. West Bengal	6.6	9.3	9.3	9.7	42.1	43.7	36.8	38.0	81.7	71.1	75.4	73.8	75.4	73.8
18. NCT Delhi	2.4	0.9	1.1	1.0	26.4	24.9	22.7	17.6	-86.3	-92.7	-83.0	-126.5	-83.0	-126.5
Non-Special Category States	90.0	90.7	91.2	91.2	27.5	29.3	24.7	21.0	56.4	52.4	38.7	27.2	38.7	27.2
II. Special Category														
1. Arunachal Pradesh	0.3	0.6	0.3	0.3	16.2	13.7	32.0	24.0	-36.0	-73.8	28.6	33.8	28.6	33.8
2. Assam	2.1	1.6	2.6	2.0	12.0	15.2	24.7	18.8	34.4	49.1	34.0	14.2	34.0	14.2
3. Himachal Pradesh	1.6	1.2	0.8	0.8	39.0	37.5	26.4	10.2	63.3	67.4	60.8	6.2	60.8	6.2
4. Jammu and Kashmir	2.1	0.8	1.0	1.2	15.0	-0.2	9.4	10.3	-52.4	11,506.4	-156.4	-167.2	-156.4	-167.2
5. Manipur	0.5	0.3	0.4	0.4	15.8	16.7	26.5	3.1	35.0	15.3	-5.8	-698.4	-5.8	-698.4
6. Meghalaya	0.4	1.0	1.2	1.3	11.1	12.6	11.0	11.1	-52.4	-42.2	-49.2	-40.2	-49.2	-40.2
7. Mizoram	0.3	0.3	0.2	0.2	23.6	18.2	21.9	9.7	34.7	-27.2	1.1	-57.9	-27.2	-57.9
8. Nagaland	0.5	0.5	0.3	0.3	24.1	-7.1	15.4	14.0	24.2	347.4	-53.4	-84.6	-53.4	-84.6
9. Sikkim	0.5	0.2	0.3	0.3	0.5	3.6	10.3	5.7	-2,007.2	-318.8	-112.5	-231.9	-112.5	-231.9
10. Tripura	0.6	0.5	0.6	0.6	22.2	13.6	16.2	17.1	15.0	-31.0	-48.1	-50.9	-48.1	-50.9
11. Uttarakhand	1.2	2.3	1.2	1.3	21.6	28.1	34.9	26.9	51.4	54.1	39.9	19.6	39.9	19.6
Special Category States	10.0	9.3	8.8	8.8	19.2	15.4	21.8	15.5	22.3	0.3	10.9	-28.8	10.9	-28.8
All States	100.0	100.0	100.0	100.0	26.7	28.0	24.3	20.4	54.0	49.7	35.8	22.5	35.8	22.5

Agg Dis: Aggregate Disbursements; B.E.: Budget Estimates; GFD: Gross Fiscal Deficit; NCT: National Capital Territory;
 GFD Exp: Gross Fiscal Deficit Expenditure; Avg.: Average; R.E.: Revised Estimates; -: Indicates surplus for revenue deficit.

(Contd.)

Table 8. (Contd.)

States	Capital Outlay / G F D					Net Lending/ G F D					Non-Dev Exp/Agg Dis					(Per cent)
	2002-03 (Accounts) (14)	2003-04 (Accounts) (15)	2004-05 (R.E.) (16)	2005-06 (B.E.) (17)	2006-07 (B.E.) (18)	2007-08 (Accounts) (19)	2008-09 (R.E.) (20)	2009-10 (B.E.) (21)	2010-11 (Accounts) (22)	2011-12 (Accounts) (23)	2012-13 (R.E.) (24)	2013-14 (B.E.) (25)	2014-15 (Accounts) (26)	2015-16 (R.E.) (27)	2016-17 (B.E.) (28)	2017-18 (Accounts) (29)
I. Non-Special Category																
1. Andhra Pradesh	49.8	57.1	87.7	89.6	10.2	3.2	-9.5	-6.3	32.4	8.9	21.6	22.0				
2. Bihar	33.7	45.3	55.6	77.3	16.3	27.7	34.7	26.7	40.7	28.8	28.8	30.3				
3. Chhattisgarh	84.3	46.1	75.7	87.6	4.1	24.8	5.1	5.3	27.2	7.0	9.0	9.5				
4. Goa	54.5	67.7	84.8	93.4	1.5	0.7	1.2	-0.3	38.7	9.3	15.7	26.9				
5. Gujarat	38.5	35.1	52.8	74.5	2.9	24.5	8.4	8.8	31.3	13.1	10.0	13.1				
6. Haryana	29.6	13.1	66.3	60.0	23.8	77.5	11.7	-0.8	38.6	13.5	17.4	17.6				
7. Jharkhand	70.3	92.1	55.2	54.4	14.6	16.4	14.4	16.8	29.2	24.8	20.2	22.6				
8. Karnataka	55.6	67.3	98.2	113.8	-5.7	21.0	13.9	4.3	30.1	12.8	20.9	23.3				
9. Kerala	14.0	11.5	11.7	11.4	3.5	22.0	2.2	9.8	39.6	13.9	14.6	15.9				
10. Madhya Pradesh	60.4	36.6	81.2	83.8	10.8	2.3	40.7	-4.9	28.9	11.7	11.2	12.7				
11. Maharashtra	25.8	45.7	41.3	95.5	8.6	7.9	9.0	9.7	38.2	19.6	15.8	22.6				
12. Orissa	38.1	23.9	23.8	42.5	5.9	36.4	7.4	-1.5	36.8	16.6	24.5	26.4				
13. Punjab	9.4	13.6	37.9	51.7	5.3	13.4	1.7	0.7	52.6	15.1	15.4	16.8				
14. Rajasthan	33.2	43.2	55.3	74.1	2.5	10.4	7.1	4.1	35.7	11.3	11.0	11.5				
15. Tamil Nadu	24.1	64.2	66.2	75.5	3.9	7.8	2.9	2.4	33.4	12.3	11.9	15.8				
16. Uttar Pradesh	40.0	56.0	46.2	58.4	6.2	-67.6	1.4	1.7	37.8	9.2	18.9	22.3				
17. West Bengal	7.4	5.9	17.5	12.9	10.9	23.0	7.1	13.4	45.6	11.7	14.1	15.0				
18. NCT Delhi	38.1	35.0	61.9	93.8	148.1	157.8	121.1	132.7	22.9	21.2	23.2	28.1				
Non-Special Category	32.9	39.7	50.3	64.7	10.7	7.9	11.0	8.0	36.1	39.7	50.3	64.7				
II. Special Category																
1. Arunachal Pradesh	135.6	173.3	70.6	65.7	0.3	0.5	0.8	0.5	28.2	6.0	13.7	14.1				
2. Assam	54.5	44.6	96.4	81.0	11.1	6.3	-30.4	4.8	35.0	17.1	15.1	22.8				
3. Himachal Pradesh	36.7	32.9	38.7	92.5	0.0	-0.4	0.4	1.3	32.4	15.3	29.9	31.0				
4. Jammu and Kashmir	147.7	-11,079.3	251.6	263.9	4.7	-327.2	4.8	3.4	41.6	33.3	31.8	29.9				
5. Manipur	64.6	84.2	100.4	697.7	0.4	0.5	5.3	100.7	30.4	15.6	16.3	21.1				
6. Meghalaya	115.5	116.6	133.1	127.6	36.9	25.6	16.1	12.6	31.1	4.4	4.0	4.2				
7. Mizoram	59.6	121.6	94.3	146.8	5.7	5.6	4.6	11.1	29.5	12.6	24.8	30.8				
8. Nagaland	76.9	-248.5	154.9	186.1	-1.1	1.1	-1.5	-1.5	43.0	13.9	29.6	29.5				
9. Sikkim	2,119.6	420.8	212.6	332.6	-12.4	-1.9	-0.1	-0.7	66.5	22.8	28.4	31.7				
10. Tripura	84.0	130.3	148.1	150.7	1.0	0.7	0.0	0.2	34.4	13.4	15.9	20.2				
11. Uttaranchal	38.1	37.9	53.1	75.2	10.4	8.0	7.0	5.2	25.6	5.0	17.0	16.3				
Special Category States	73.2	94.8	97.4	124.1	4.5	4.9	-8.3	4.7	36.0	94.8	97.4	124.1				
All States	35.8	42.6	55.2	69.7	10.2	7.7	9.0	7.8	36.1	12.7	15.7	18.3				

Non-Dev Exp : Non-Developmental Expenditure

(Contd.)

Table 8. (Contd.)

States	Non-Dev Rev Exp/ Rev Rcpts					Int Pay / RevExp			States' Own Tax Revenue / Rev Exp					(Per cent)
	2002-03 (Accounts) (26)	2003-04 (Accounts) (27)	2004-05 (R.E.) (28)	2005-06 (B.E.) (29)	2002-03 (Accounts) (30)	2003-04 (Accounts) (31)	2004-05 (R.E.) (32)	2005-06 (B.E.) (33)	2002-03 (Accounts) (34)	2003-04 (Accounts) (35)	2004-05 (R.E.) (36)	2005-06 (B.E.) (37)		
I. Non-Special Category														
1. Andhra Pradesh	47.0	44.4	40.5	41.2	23.5	23.0	21.6	21.2	48.4	46.3	51.7	53.5		
2. Bihar	61.7	54.7	50.4	50.2	22.9	22.7	21.4	21.4	19.7	23.0	20.2	21.4		
3. Chhattisgarh	33.9	36.2	34.8	34.5	14.6	16.0	14.1	13.8	42.1	39.2	38.7	42.0		
4. Goa	49.7	35.8	34.2	49.1	14.6	18.2	17.1	13.1	30.1	40.3	41.5	31.6		
5. Gujarat	46.4	50.7	48.9	47.8	23.1	26.4	25.3	24.9	44.4	50.9	52.1	57.5		
6. Haryana	46.2	44.4	42.7	40.8	20.8	20.9	18.6	18.1	59.4	62.7	63.7	63.3		
7. Jharkhand	38.0	40.0	40.5	41.7	12.2	13.6	9.2	9.9	29.4	31.2	28.5	31.0		
8. Karnataka	44.0	43.5	40.7	39.8	17.5	17.4	15.2	14.2	55.5	59.1	63.5	65.9		
9. Kerala	62.8	62.6	59.1	54.6	20.0	21.5	19.3	18.8	49.5	52.2	49.8	53.7		
10. Madhya Pradesh	40.7	46.0	37.7	43.1	17.2	17.1	18.5	20.0	42.4	36.2	41.5	42.4		
11. Maharashtra	57.7	57.7	53.2	49.4	17.6	19.5	17.1	19.0	56.4	59.0	58.8	70.8		
12. Orissa	56.9	54.6	63.6	54.2	28.8	26.3	24.7	27.0	28.7	30.4	26.2	29.1		
13. Punjab	81.9	77.0	64.2	63.1	23.2	23.6	21.2	21.0	38.5	39.1	37.8	40.7		
14. Rajasthan	58.4	54.7	49.8	43.4	25.3	25.3	25.7	24.1	36.8	38.4	41.4	43.5		
15. Tamil Nadu	47.5	44.7	45.9	45.4	16.1	18.6	17.3	16.8	55.8	63.1	64.6	65.2		
16. Uttar Pradesh	56.0	61.8	57.3	56.2	21.4	20.2	23.9	22.5	38.8	27.1	34.4	38.0		
17. West Bengal	86.7	86.8	79.0	78.2	33.1	35.8	33.5	32.6	30.4	34.0	33.3	34.7		
18. NCT Delhi	22.8	24.6	26.0	27.9	24.2	26.9	25.7	29.1	115.8	115.7	107.9	112.1		
Non-Special Category States	53.7	57.7	50.3	49.0	21.4	22.2	21.2	21.1	45.1	44.9	47.2	50.7		
II. Special Category														
1. Arunachal Pradesh	32.9	27.8	36.3	36.9	12.2	10.2	9.8	11.0	3.5	3.1	2.9	7.9		
2. Assam	45.8	45.4	34.2	39.0	17.5	17.1	12.2	14.2	27.2	24.5	17.6	23.3		
3. Himachal Pradesh	58.2	62.4	59.2	49.4	22.8	26.4	28.5	29.3	17.3	17.6	20.7	21.5		
4. Jammu and Kashmir	47.5	39.9	35.5	33.2	18.1	16.7	14.4	14.6	15.2	17.5	17.1	17.9		
5. Manipur	49.0	44.1	40.4	30.8	18.0	14.7	14.3	16.1	4.6	4.7	5.0	5.4		
6. Meghalaya	37.5	37.6	33.8	31.6	12.6	12.9	12.0	10.9	12.0	13.5	12.7	12.2		
7. Mizoram	39.7	33.7	36.7	36.3	11.8	12.9	12.6	13.6	2.5	2.6	2.3	2.9		
8. Nagaland	57.1	37.1	47.2	45.0	14.2	12.9	16.5	16.7	4.1	3.8	4.6	5.8		
9. Sikkim	67.6	51.4	56.2	56.3	4.8	7.8	5.6	5.6	5.6	9.1	5.5	5.8		
10. Tripura	44.0	40.4	40.2	42.6	14.8	16.1	15.9	13.1	9.3	10.7	11.5	11.5		
11. Uttaranchal	36.9	40.5	44.2	37.9	15.0	13.7	13.1	13.8	27.8	28.1	21.5	25.7		
Special Category States	47.7	43.3	40.3	39.2	16.6	16.8	14.7	15.6	16.8	17.3	15.6	18.2		
All States	53.1	52.5	49.1	47.8	20.9	21.6	20.5	20.5	42.4	42.3	43.7	47.3		
Rev Rcpts. : Revenue Receipts Rev Exp: Revenue Expenditure Int Pay : Interest Payments Non-Dev Rev Exp: Non-Developmental Revenue Expenditure (Contd.)														

Rev Rcpts : Revenue Receipts Rev Exp: Revenue Expenditure Int Pay : Interest Payments Non-Dev Rev Exp: Non-Developmental Revenue Expenditure

(Contd.)

Table 8. (Contd.)

States (1)	States' Own Non Tax Rev/Rev Exp					Gross Transfers/Agg Dis			Debt Servicing /Gross Transfers				
	2002-03 (Accounts) (38)	2003-04 (Accounts) (39)	2004-05 (R.E.) (40)	2005-06 (B.E.) (41)	2005-06 (B.E.) (41)	2002-03 (Accounts) (42)	2003-04 (Accounts) (43)	2004-05 (R.E.) (44)	2005-06 (B.E.) (45)	2002-03 (Accounts) (46)	2003-04 (Accounts) (47)	2004-05 (R.E.) (48)	2005-06 (B.E.) (49)
I. Non-Special Category													
1. Andhra Pradesh	13.5	12.1	12.8	11.8	11.8	27.4	9.1	21.8	22.0	49.5	27.6	46.0	39.8
2. Bihar	2.3	3.0	1.9	1.6	1.6	56.5	42.5	49.5	45.6	26.7	17.3	12.9	4.1
3. Chhattisgarh	17.3	17.0	15.0	16.3	16.3	37.6	8.7	13.0	13.2	29.4	20.4	27.3	17.8
4. Goa	52.0	41.1	39.7	54.0	54.0	10.5	3.8	9.0	8.5	89.8	93.7	26.8	24.3
5. Gujarat	18.6	14.9	11.8	14.2	14.2	21.1	9.6	7.5	9.2	84.2	39.1	46.2	17.6
6. Haryana	19.4	22.0	21.2	14.8	14.8	14.6	5.1	6.5	8.0	61.1	47.1	43.0	24.7
7. Jharkhand	12.4	15.8	14.6	14.9	14.9	46.9	36.6	31.7	25.1	14.4	17.4	11.9	18.3
8. Karnataka	6.8	13.9	15.2	14.4	14.4	24.9	10.0	14.9	16.9	48.9	34.6	24.1	21.2
9. Kerala	4.6	5.2	4.5	4.1	4.1	22.7	7.2	9.8	10.8	47.0	36.6	31.1	19.8
10. Madhya Pradesh	11.2	7.9	23.4	10.5	10.5	38.8	13.8	14.5	15.7	33.5	21.3	29.5	13.8
11. Maharashtra	11.2	8.3	8.5	11.3	11.3	10.0	6.8	7.0	11.5	88.2	54.0	27.3	10.9
12. Orissa	9.6	10.1	7.5	7.7	7.7	53.3	20.9	29.1	36.9	39.0	30.1	31.4	26.1
13. Punjab	27.2	29.7	33.8	24.6	24.6	10.1	3.0	4.7	8.3	158.0	79.4	67.5	14.8
14. Rajasthan	9.2	11.0	10.5	11.2	11.2	31.8	10.3	11.2	13.5	60.5	28.5	56.1	9.8
15. Tamil Nadu	7.2	8.3	7.3	6.6	6.6	18.4	7.6	7.5	8.5	57.0	29.9	62.6	17.5
16. Uttar Pradesh	5.8	4.5	4.7	4.7	4.7	38.6	8.8	20.5	24.3	47.7	27.8	19.9	16.1
17. West Bengal	2.8	2.4	5.0	3.3	3.3	33.9	7.0	9.7	10.9	51.2	44.2	27.9	22.9
18. NCT Delhi	18.0	18.7	15.0	16.1	16.1	8.8	6.6	6.1	5.1	229.6	187.8	459.3	355.2
Non-Special Category States	10.7	10.3	11.1	10.3	10.3	27.4	9.6	13.0	15.2	46.9	19.4	34.5	19.4
II. Special Category													
1. Arunachal Pradesh	7.4	8.7	12.9	13.8	13.8	77.9	20.2	36.1	35.7	8.3	16.3	5.9	1.6
2. Assam	9.7	11.2	21.9	7.7	7.7	60.1	24.7	26.1	42.1	29.8	15.3	13.7	8.6
3. Himachal Pradesh	3.4	5.2	8.5	7.5	7.5	41.4	18.2	33.9	45.4	30.1	16.5	9.4	5.0
4. Jammu and Kashmir	5.2	5.4	8.4	9.2	9.2	68.6	67.1	66.5	65.4	13.3	3.6	5.0	4.7
5. Manipur	4.0	3.4	4.9	5.6	5.6	103.4	44.9	62.0	56.3	29.5	36.1	20.9	20.0
6. Meghalaya	7.7	9.8	8.8	8.4	8.4	74.9	9.3	10.3	11.2	13.1	9.1	9.3	4.3
7. Mizoram	4.7	4.5	4.5	4.7	4.7	70.7	35.4	65.0	80.7	7.5	9.3	4.1	3.8
8. Nagaland	2.9	3.4	3.9	4.0	4.0	90.8	28.1	58.9	60.4	4.4	8.7	9.7	8.3
9. Sikkim	69.9	45.5	55.7	56.0	56.0	32.6	24.0	24.7	27.7	9.3	10.1	6.8	4.8
10. Tripura	5.0	8.1	6.9	2.5	2.5	66.4	27.2	30.7	35.8	10.9	7.3	4.9	3.3
11. Utaranchal	10.2	8.5	6.7	8.2	8.2	42.7	7.5	24.7	25.9	46.1	57.7	1.6	2.1
Special Category States	10.2	8.7	14.1	9.5	9.5	61.0	22.8	32.9	39.2	21.3	15.6	8.8	6.3
All States	10.7	10.1	11.5	10.2	10.2	30.8	10.9	14.7	17.3	45.5	29.2	29.5	16.8

Non-Tax Rev: Non-Tax Revenue Note: Figures for Bihar, Jharkhand and Jammu and Kashmir for the year 2003-04 in all Statements relate to Revised Estimates.
Source: Budget Documents of State Governments.

Table 9. Revenue Deficit /Surplus

(Rs. crore)									
States	2003-04 (Accounts)			2004-05 (Revised Estimates)			2005-06 (Budget Estimates)		
	Revenue Receipts (2)	Revenue Expenditure (3)	Revenue Surplus(+)/ Deficit(-) (4)	Revenue Receipts (5)	Revenue Expenditure (6)	Revenue Surplus(+)/ Deficit(-) (7)	Revenue Receipts* (8)	Revenue Expenditure (9)	Revenue Surplus(+)/ Deficit(-) (10)
1. Andhra Pradesh	26,869	29,830	-2,962	31,994	33,455	-1,462	35,977	37,378	-1,401
2. Arunachal Pradesh	1,576	1,392	184	1,354	1,537	-183	1,475	1,632	-158
3. Assam	7,765	8,450	-685	14,033	15,597	-1,563	13,315	13,754	-439
4. Bihar	13,525	14,632	-1,107	16,796	17,137	-341	18,719	18,582	137
5. Chhattisgarh	5,959	6,600	-641	7,458	7,865	-407	7,976	8,132	-156
6. Goa	1,623	1,764	-140	1,939	2,014	-75	2,873	2,915	-42
7. Gujarat	18,248	21,954	-3,707	20,206	24,075	-3,869	23,447	24,656	-1,209
8. Haryana	9,843	10,117	-274	11,389	11,614	-226	12,037	12,985	-948
9. Himachal Pradesh	3,981	5,588	-1,607	4,617	5,622	-1,005	5,844	5,886	-41
10. Jammu and Kashmir	8,506	6,596	1,910	9,765	8,188	1,577	10,990	8,874	2,116
11. Jharkhand	7,443	7,302	142	7,307	8,419	-1,111	8,203	9,322	-1,119
12. Karnataka	20,760	21,285	-525	25,320	24,813	508	29,218	28,364	854
13. Kerala	11,815	15,496	-3,680	14,310	18,876	-4,565	16,624	20,696	-4,072
14. Madhya Pradesh	14,289	18,765	-4,476	20,479	18,992	1,487	19,848	21,035	-1,187
15. Maharashtra	34,371	42,680	-8,310	42,883	52,083	-9,200	50,630	50,164	466
16. Manipur	1,420	1,463	-44	1,710	1,674	36	2,380	1,850	531
17. Meghalaya	1,399	1,314	85	1,721	1,617	104	1,975	1,876	99
18. Mizoram	1,371	1,288	83	1,479	1,484	-5	1,488	1,395	93
19. Nagaland	2,360	1,813	547	2,019	1,823	197	2,195	1,893	302
20. Orissa	9,440	10,861	-1,421	11,493	13,695	-2,201	12,693	13,784	-1,091
21. Punjab	12,139	15,702	-3,563	15,316	18,235	-2,918	17,238	19,357	-2,118
22. Rajasthan	15,424	18,848	-3,424	17,481	20,128	-2,648	20,538	22,061	-1,523
23. Sikkim	1,341	1,181	160	2,056	1,789	266	2,063	1,773	290
24. Tamil Nadu	23,706	25,271	-1,565	27,049	28,737	-1,687	30,252	31,656	-1,404
25. Tripura	2,168	2,062	106	2,430	2,204	227	2,995	2,681	314
26. Uttaranchal	3,600	4,362	-761	4,963	6,023	-1,060	6,005	6,439	-434
27. Uttar Pradesh	31,638	50,221	-18,583	38,446	45,622	-7,176	42,668	48,071	-5,403
28. West Bengal	16,609	25,757	-9,149	20,365	29,323	-8,958	21,441	31,138	-9,697
29. NCT Delhi	7,349	5,087	2,261	8,061	6,100	1,960	9,163	6,694	2,469
All States	316,536	377,681	-61,145	384,439	428,741	-44,302	430,270	455,040	-24,770

* Includes the estimated yield of Rs. 742 crore from Additional Resource Mobilisation measures proposed by the State Governments for 2005-06 (BE).

Note: Figures for Bihar, Jammu and Kashmir and Jharkhand for the year 2003-04 relate to Revised Estimates.

Source: Budget Documents of State Governments.

Table 10. Conventional Deficit/ Surplus

(Rs. crore)

States	2003-04 (Accounts)				2004-05 (Revised Estimates)				2005-06 (Budget Estimates)			
	Aggregate Receipts	Aggregate Expenditure	Conventional Surplus(+)/ Deficit(-)	(3)	Aggregate Receipts	Aggregate Expenditure	Conventional Surplus(+)/ Deficit(-)	(6)	Aggregate Receipts*	Aggregate Expenditure	Conventional Surplus(+)/ Deficit(-)	(10)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1. Andhra Pradesh	137,586	137,584	1	62,087	61,969	118	69,399	69,362	37			
2. Arunachal Pradesh	7,381	7,635	-254	3,643	3,860	-217	3,859	3,945	-86			
3. Assam	20,902	20,731	171	30,394	32,079	-1,685	22,020	22,818	-798			
4. Bihar	26,057	26,138	-81	29,836	29,844	-8	31,972	31,675	297			
5. Chhattisgarh	31,295	31,040	256	28,802	29,299	-497	29,333	29,628	-295			
6. Goa	6,580	6,596	-16	4,783	4,694	89	5,654	5,625	29			
7. Gujarat	71,224	71,224	0	99,968	99,938	30	91,559	91,242	317			
8. Haryana	33,028	33,017	11	28,461	28,487	-26	28,522	28,574	-52			
9. Himachal Pradesh	16,332	16,437	-105	9,275	9,227	48	9,421	9,444	-23			
10. Jammu and Kashmir	10,990	10,953	37	12,138	12,138	0	13,762	13,708	54			
11. Jharkhand	11,659	12,174	-515	14,160	14,864	-705	13,724	15,611	-1,887			
12. Karnataka	72,094	72,152	-58	50,345	50,285	60	51,212	51,235	-23			
13. Kerala	53,600	53,724	-124	57,871	58,145	-274	57,160	57,266	-105			
14. Madhya Pradesh	56,476	56,261	215	70,033	70,293	-260	69,014	69,032	-18			
15. Maharashtra	100,968	101,157	-189	145,324	145,623	-299	115,223	111,784	3,439			
16. Manipur	3,885	4,071	-187	4,557	4,372	185	4,375	4,430	-55			
17. Meghalaya	12,529	12,669	-140	14,693	14,665	28	15,009	14,991	19			
18. Mizoram	3,881	3,814	67	2,087	2,252	-165	1,892	1,806	86			
19. Nagaland	6,493	6,668	-174	3,322	3,457	-134	3,559	3,630	-71			
20. Orissa	31,252	31,450	-198	30,497	30,497	0	26,568	26,568	0			
21. Punjab	62,249	62,328	-79	64,890	64,835	55	65,463	65,354	109			
22. Rajasthan	75,056	75,115	-60	80,199	80,206	-7	79,447	78,469	977			
23. Sikkim	2,993	3,085	-92	4,114	4,122	-8	3,663	3,714	-51			
24. Tamil Nadu	88,063	88,142	-79	106,220	106,429	-208	88,142	88,278	-135			
25. Tripura	6,883	6,885	-2	7,052	6,955	96	7,089	7,376	-287			
26. Uttaranchal	30,415	30,386	29	14,200	14,529	-329	15,468	15,576	-108			
27. Uttar Pradesh	214,889	214,887	2	117,452	118,904	-1452	109,607	109,069	538			
28. West Bengal	123,554	123,704	-149	114,364	114,337	27	112,081	112,228	-148			
29. NCT Delhi	12,269	11,720	549	12,546	13,770	-1224	11,610	11,500	110			
All States	1,330,584	1,331,748	-1,164	1,223,312	1,230,076	-6,765	11,55,807	1,153,938	1,869			

* Includes the estimated yield of Rs. 742 crore from Additional Resource Mobilisation measures proposed by the State Governments for 2005-06 (BE).

Note: Figures for Bihar, Jammu and Kashmir and Jharkhand for the year 2003-04 relate to Revised Estimates.

Source: Budget Documents of State Governments.

Table 11. Gross Fiscal Deficit

States	2003-04 (Accounts)				2004-05 (Revised Estimates)				2005-06 (Budget Estimates)				(Rs. crore)
	Receipts	Expenditure	Surplus(+)/ Deficit(-)	(2)	Receipts	Expenditure	Surplus(+)/ Deficit(-)	(3)	Receipts	Expenditure	Surplus(+)/ Deficit(-)	(4)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1. Andhra Pradesh	26,869	34,319	7,450	31,994	38,701	6,707	35,977	44,356	8,380				
2. Arunachal Pradesh	1,576	1,826	250	1,354	1,993	639	1,475	1,941	467				
3. Assam	7,765	9,159	1,394	14,033	18,627	4,593	13,315	16,404	3,090				
4. Bihar	13,525	17,632	4,107	16,796	20,335	3,539	18,719	22,196	3,477				
5. Chhattisgarh	5,959	8,163	2,204	7,458	9,571	2,113	7,976	10,187	2,210				
6. Goa	1,623	2,068	445	1,939	2,478	539	2,873	3,476	603				
7. Gujarat	18,248	27,409	9,161	20,206	30,176	9,970	23,447	30,656	7,209				
8. Haryana	9,843	12,777	2,933	11,389	12,414	1,026	12,037	14,360	2,323				
9. Himachal Pradesh	3,981	6,365	2,384	4,617	6,269	1,653	5,844	6,507	662				
10. Jammu and Kashmir	8,506	8,489	-17	9,765	10,772	1,008	10,990	12,256	1,266				
11. Jharkhand	7,443	9,102	1,658	7,307	10,955	3,648	8,203	12,081	3,878				
12. Karnataka	20,760	25,261	4,501	25,320	29,512	4,192	29,218	33,933	4,714				
13. Kerala	11,815	17,354	5,539	14,310	19,609	5,299	16,624	21,795	5,171				
14. Madhya Pradesh	14,289	21,612	7,323	20,479	27,264	6,785	19,848	25,479	5,631				
15. Maharashtra	34,371	52,299	17,929	42,883	61,367	18,484	50,630	59,581	8,951				
16. Manipur	1,420	1,705	286	1,710	2,328	618	2,380	2,456	76				
17. Meghalaya	1,399	1,601	202	1,721	1,933	212	1,975	2,222	247				
18. Mizoram	1,371	1,677	306	1,479	1,895	415	1,488	1,647	160				
19. Nagaland	2,360	2,202	-157	2,019	2,388	368	2,195	2,552	357				
20. Orissa	9,440	13,013	3,573	11,493	14,695	3,202	12,693	14,540	1,847				
21. Punjab	12,139	17,019	4,880	15,316	20,149	4,832	17,238	21,687	4,449				
22. Rajasthan	15,424	22,796	7,372	17,481	24,532	7,051	20,538	27,505	6,967				
23. Sikkim	1,341	1,391	50	2,056	2,293	237	2,063	2,188	125				
24. Tamil Nadu	23,706	29,297	5,591	27,049	32,502	5,452	30,252	36,602	6,351				
25. Tripura	2,168	2,509	341	2,430	2,901	471	2,995	3,612	617				
26. Uttaranchal	3,600	5,007	1,407	4,963	7,622	2,659	6,005	8,218	2,213				
27. Uttar Pradesh	31,638	48,286	16,648	38,446	52,132	13,686	42,668	56,200	13,533				
28. West Bengal	16,609	29,479	12,870	20,365	32,240	11,875	21,441	34,587	13,146				
29. NCT Delhi	7,349	9,787	2,439	8,061	10,422	2,361	9,163	11,115	1,952				
All States	316,536	439,605	123,069	384,439	508,075	123,635	430,270	540,340	110,070				

* Includes the estimated yield of Rs. 742 crore from Additional Resource Mobilisation measures proposed by the State Governments for 2005-06 (BE).

Note: Figures for Bihar, Jammu and Kashmir and Jharkhand for the year 2003-04 relate to Revised Estimates. Source: Budget Documents of State Governments.

Table 12. Decomposition of Gross Fiscal Deficit

(Rs. crore)

States (1)	1980-81			1981-82			1982-83			1983-84						
	Revenue Deficit (2)	Capital outlay (3)	Net Lending (4)	GFD (5)	Revenue Deficit (6)	Capital outlay (7)	Net Lending (8)	GFD (9)	Revenue Deficit (10)	Capital outlay (11)	Net Lending (12)	GFD (13)	Revenue Deficit (14)	Capital outlay (15)	Net Lending (16)	GFD (17)
1. Andhra Pradesh	-104.0	248.0	78.1	222.1	-80.0	257.4	66.3	243.7	-132.6	243.4	61.6	172.4	88.6	305.9	98.6	493.0
2. Arunachal Pradesh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Assam	-165.0	75.5	62.1	-27.4	36.8	81.8	53.1	171.7	43.9	89.9	66.4	200.1	137.2	105.8	84.2	327.2
4. Bihar	-59.0	257.4	137.4	335.8	7.0	296.4	105.7	409.1	37.7	308.2	88.8	434.7	-72.1	324.0	76.1	328.0
5. Chhattisgarh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Goa	-122.0	202.6	165.9	246.5	-120.3	235.2	139.1	253.9	-66.3	304.2	138.6	376.6	-139	311.2	225.4	397.6
7. Gujarat	-59.0	102.3	68.7	112.0	-50.5	113.2	38.8	101.6	-44.8	155.7	77.7	188.6	-75.9	112.0	97.5	133.7
8. Haryana	-104.0	52.6	16.5	-34.9	-21.8	62.9	15.5	56.6	-9.1	65.9	17.3	74.1	-32.7	46.4	44.2	57.9
9. Himachal Pradesh	15.0	124.3	5.2	144.5	-2.3	133.0	5.2	135.9	1.0	135.6	5.4	142.0	46.5	146.1	5.7	198.3
10. Jammu and Kashmir	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11. Jharkhand	-59.0	171.7	113.2	225.9	-164.3	170.4	112.0	118.0	-41.9	188.4	133.4	279.9	-72.9	236.4	124.2	287.7
12. Karnataka	28.0	121.9	29.9	179.8	-96.0	132.9	24.8	61.7	-26.8	128.5	21.2	122.9	58.2	208.1	33.0	299.3
13. Kerala	-118.0	259.8	195.4	337.2	-229.3	266.0	200.7	237.5	-187.8	284.6	193.7	290.5	-176.3	363.7	179	366.4
14. Madhya Pradesh	-121.0	348.6	235.7	463.3	-147.4	391.3	244.5	488.5	-210.1	430.6	331.1	551.5	-70.8	544.5	266.0	739.7
15. Maharashtra	-41.0	32.8	1.5	-6.7	-10.0	35.6	1.4	27.1	-20.3	36.7	1.0	17.4	-24.4	51.8	-1.1	26.2
16. Manipur	-30.0	21.1	1.2	-7.7	-8.1	23.4	1.2	16.5	-11.8	26.3	0.5	15.1	-24.6	33.6	0.9	10.0
17. Meghalaya	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18. Mizoram	-52.0	25.7	-0.01	-26.3	-7.8	27.8	0.03	20.1	-5.5	34.3	0.7	29.5	3.3	37.1	0.6	41.0
19. Nagaland	-81.0	187.8	27.3	134.1	-28.0	167.9	1.9	141.8	23.0	182.4	6.8	212.2	-0.4	184.5	7.5	191.6
20. Orissa	-18.0	78.1	99.8	159.8	-62.6	114.8	126.1	178.3	-102.5	76.4	208.9	182.8	-59.3	119.5	201.9	262.1
21. Punjab	-65.0	178.7	93.0	206.7	-34.3	262.1	98.7	326.5	-54.5	268.5	61.0	274.9	-44.7	268	74.1	297.5
22. Rajasthan	-7.0	12.2	0.4	5.6	-7.5	12.1	0.1	4.8	-12.8	10.8	0.1	-1.8	-6.8	13.4	0.3	6.9
23. Sikkim	-128.0	85.1	253.4	210.4	-81.7	143.5	150.6	212.5	-101.9	150.8	277.3	326.1	-51.7	182.5	232.8	363.6
24. Tamil Nadu	-36.0	26.2	0.7	-9.1	-5.8	29.5	1.1	24.8	-15.2	30.6	1.7	17.1	-4.9	38.8	0.9	34.9
25. Tripura	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26. Uttaranchal	-183.0	481.3	253.0	551.4	-353.4	508.6	296.8	452	-192.4	447.4	326.7	581.7	105.8	541.4	435.1	1,082.3
27. Uttar Pradesh	23.0	106.7	159.5	289.2	87.8	123.5	168.8	380.1	242.4	119.7	135.8	497.8	206.2	102.2	105.5	413.9
28. West Bengal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29. NCT Delhi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-1,486.0	3,200.2	1,997.8	3,712.0	-1,379.4	3,589.4	1,852.5	4,062.5	-888.1	3,718.7	2,155.7	4,986.4	-210.5	4,276.7	2,292.4	6,358.6

(Contd.)

- : Indicates Surplus

Table 12. (Contd.)

(Rs. crore)

States	1984-85					1985-86					1986-87					1987-88				
	Revenue Deficit (18)	Capital Outlay (19)	Net Lending (20)	GFD (21)	Revenue Deficit (22)	Capital Outlay (23)	Net Lending (24)	GFD (25)	Revenue Deficit (26)	Capital Outlay (27)	Net Lending (28)	GFD (29)	Revenue Deficit (30)	Capital Outlay (31)	Net Lending (32)	GFD (33)				
1. Andhra Pradesh	169.0	360.0	62.4	591.4	8	378	49	435	189	470	145	804	-37	414	191	568				
2. Arunachal Pradesh	-	-	-	-	-	-	-	-	-39	63	-1	23	-50	86	2	38				
3. Assam	135.9	137.2	93.6	366.6	5	137	12	154	-61	153	151	243	84	228	109	421				
4. Bihar	-106.7	375.0	127.6	395.9	-298	504	120	326	-346	608	199	461	-190	638	377	825				
5. Chhattisgarh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
6. Goa	-68.3	331.9	256.6	520.2	70	272	172	514	1	58	2	61	7	62	3	72				
7. Gujarat	-29.6	158.2	106.2	234.8	-106	202	134	230	309	326	265	900	286	400	290	976				
8. Haryana	-37.6	76.6	40.5	79.5	-108	88	55	35	-70	95	64	89	-41	130	40	129				
9. Himachal Pradesh	70.9	168.4	8.8	248.2	-7	235	19	247	-42	281	5	244	107	304	6	417				
10. Jammu and Kashmir	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
11. Jharkhand	143.6	253.8	165.9	563.3	85	278	187	550	-79	333	260	514	110	244	164	518				
12. Karnataka	13.7	167.1	51.6	232.3	74	206	43	323	152	211	77	440	195	167	86	448				
13. Kerala	-79.1	386.4	187.0	494.2	-71	492	95	516	-35	540	56	561	59	578	88	725				
14. Madhya Pradesh	212.0	607.1	231.4	1,050.5	317	582	335	1,234	1	674	390	1,065	-74	698	390	1,014				
15. Maharashtra	-37.6	50.6	1.5	14.5	-70	60	1	-9	-50	78	4	32	-72	86	3	17				
16. Manipur	-31.2	31.1	2.0	2.0	-48	38	2	-8	-58	51	12	5	-66	54	14	2				
17. Meghalaya	-	-	-	-	2	36	3	41	-22	-1	1	-22	52	44	6	102				
18. Mizoram	-37.6	32.8	0.2	-4.6	-61	48	1	-12	-34	62	2	30	-23	80	3	60				
19. Nagaland	74.0	235.8	18.6	328.4	60	257	9	326	20	323	29	372	75	390	41	506				
20. Orissa	9.4	238.4	231.5	479.2	-7	285	288	566	-90	4	429	343	229	-12	751	968				
21. Punjab	75.9	220.6	66.2	362.7	2	269	72	343	60	293	114	467	356	400	147	903				
22. Rajasthan	-18.7	15.5	0.3	-2.8	-14	25	1	12	-32	32	1	1	-28	37	0	9				
23. Sikkim	-17.2	165.6	249.3	397.7	-188	152	401	365	-103	169	388	454	283	180	197	660				
24. Tamil Nadu	-36.5	46.9	2.1	12.4	-41	54	2	15	-42	55	2	15	-20	81	1	62				
25. Tripura	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
26. Uttaranchal	147.3	753.4	593.0	1,493.6	-175	732	501	1,058	177	1,019	214	1,410	-252	1,062	204	1,014				
27. Uttar Pradesh	371.9	99.3	-131.5	339.7	-83	122	220	259	188	207	192	587	115	244	192	551				
28. West Bengal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
29. NCT Delhi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Total	923.5	4,911.4	2,364.7	8,199.6	-654	5,452	2,722	7,520	-169	6,277	3,162	9,269	1,088	6,655	3,478	11,219				

- : Indicates Surplus

(Contd.)

* : Indicates Surplus

(Contd.)

Table 12. (Contd.)

States	1988-89					1989-90					1990-91					1991-92				
	Revenue deficit (34)	Capital Outlay (35)	Net Lending (36)	GFD (37)	Revenue Deficit (38)	Capital Outlay (39)	Net Lending (40)	GFD (41)	Revenue Deficit (42)	Capital Outlay (43)	Net Lending (44)	GFD (45)	Revenue Deficit (46)	Capital Outlay (47)	Net Lending (48)	GFD (49)	(Rs. crore)			
1. Andhra Pradesh	-33	501	205	673	238	451	283	972	157.6	461.9	347.6	967.1	169.6	419.2	536.5	1,125.3				
2. Arunachal Pradesh	-93	91	3	1	-31	105	1	75	-100.1	124.5	1.4	25.8	-158.2	136.6	1.3	-20.3				
3. Assam	62	167	74	303	137	248	143	528	143.8	247.0	176.7	567.5	-269.7	285.2	239.2	254.7				
4. Bihar	-277	505	307	535	34	544	416	994	566.1	584.8	443.7	1,594.6	885.0	481.7	250.3	1,617.0				
5. Chattisgarh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
6. Goa	-12	73	3	64	11	82	2	95	-7.2	99.3	4.0	96.1	9.5	111.8	4.0	125.3				
7. Gujarat	126	385	224	735	126	507	319	952	702.7	712.7	382.8	1,798.2	575.6	944.2	355.9	1,875.7				
8. Haryana	2	140	147	289	95	133	165	393	19.7	186.2	179.8	385.7	32.2	146.0	196.5	374.7				
9. Himachal Pradesh	70	132	52	254	61	122	43	226	94.8	149.2	34.6	278.6	-9.9	188.1	45.6	223.8				
10. Jammu and Kashmir	64	342	4	410	123	391	10	524	91.2	551.7	18.3	661.2	-104.0	535.6	17.1	448.7				
11. Jharkhand	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
12. Karnataka	38	268	191	497	147	338	140	625	78.9	654.8	-175.2	558.5	178.7	785.9	-46.8	917.8				
13. Kerala	164	180	68	412	250	232	122	604	422.0	256.0	120.5	798.5	364.3	286.1	153.0	803.4				
14. Madhya Pradesh	146	601	124	871	-98	658	163	723	200.7	712.3	106.3	1,019.3	43.8	769.2	171.0	984.0				
15. Maharashtra	241	778	258	1,277	374	1,009	461	1,844	54.6	963.9	592.4	1,610.9	276.1	973.1	407.7	1,656.9				
16. Manipur	-65	93	5	33	-33	101	3	71	-88.5	126.3	1.8	39.6	-73.3	139.4	3.0	69.1				
17. Meghalaya	-77	61	26	10	-50	68	13	31	-42.2	75.0	8.5	41.2	-35.6	83.4	24.4	72.2				
18. Mizoram	-43	46	8	11	-64	52	9	-3	-157.1	58.1	4.6	-94.4	-78.9	75.8	7.9	4.8				
19. Nagaland	-42	86	4	48	46	91	4	141	5.2	92.8	3.9	101.9	-6.3	93.8	8.2	95.7				
20. Orissa	108	417	25	550	105	427	42	574	19.6	551.1	45.5	616.2	187.7	655.7	69.8	913.2				
21. Punjab	244	247	342	833	221	226	462	909	544.2	218.4	479.6	1,242.2	480.8	291.6	378.1	1,150.5				
22. Rajasthan	219	428	89	736	30	441	110	581	-167.9	490.1	222.6	544.8	-48.5	1,212.2	-371.3	792.4				
23. Sikkim	-36	46	1	11	-19	47	2	30	-31.4	50.4	1.2	20.2	-27.3	68.3	0.1	41.1				
24. Tamil Nadu	274	190	190	654	479	213	227	919	553.4	222.5	350.4	1,126.3	1,903.9	279.1	-883.1	1,299.9				
25. Tripura	-16	95	5	84	-7	93	3	89	1.7	88.2	-4.3	85.6	-15.5	107.0	2.4	93.9				
26. Uttaranchal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
27. Uttar Pradesh	605	934	263	1,802	1,031	972	479	2,482	1,228.30	1,177.60	661.7	3,067.6	724.6	713.8	1,398.2	2,836.6				
28. West Bengal	138	272	169	579	477	414	164	1,055	1,018.90	368.6	246.2	1,633.7	646.1	312.9	184.7	1,143.7				
29. NCT Delhi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Total	1,806	7,078	2,787	11,672	3,683	7,965	3,786	15,434	5,309.0	9,223.1	4,254.8	18,786.9	5,650.7	10,096.0	3,153.7	18,900.1				

* : Indicates Surplus

(Contd.)

Table 12. (Contd.)

States	1992-93				1993-94				1994-95				1995-96			
	Revenue Deficit (50)	Capital Outlay (51)	Net Lending (52)	GFD (53)	Revenue Deficit (54)	Capital Outlay (55)	Net Lending (56)	GFD (57)	Revenue Deficit (58)	Capital Outlay (59)	Net Lending (60)	GFD (61)	Revenue Deficit (62)	Capital Outlay (63)	Net Lending (64)	GFD (65)
1. Andhra Pradesh	123.8	803.0	642.5	1,569.3	-232.3	1366.0	699.5	1,833.2	727.7	1,921.6	-300.8	2,348.5	738.8	2,422.2	-744.2	2,416.8
2. Arunachal Pradesh	-163.2	152.3	1.6	-9.3	-147.5	162.9	0.7	16.1	-166.6	239.8	-	73.2	-246.5	286.3	-	39.8
3. Assam	-162.3	237.2	133.2	208.1	-416.3	250.8	147.6	-17.9	309.3	277.2	124.1	710.6	200.0	300.7	151.5	652.2
4. Bihar	606.0	444.9	280.0	1,330.9	689.5	403.0	246.8	1,339.3	933.4	346.9	61.8	1,342.1	1,078.80	379.2	112.6	1,570.6
5. Chhattisgarh	-8.5	96.1	2.7	90.3	-33.3	91.5	1.4	59.6	-56.3	101.0	-0.2	44.5	-32.9	130.2	-	97.3
6. Goa	299.8	798.8	75.0	1,173.6	-96.2	623.9	-1.3	526.4	-262.2	961.7	592.9	1,292.4	222.1	1,260.7	262.8	1,745.6
7. Gujarat	1.7	228.4	214	444.1	-80.5	302.9	257.5	479.9	390.5	206.6	-62.5	534.6	346.8	285.9	353.3	986
8. Haryana	93.1	205.3	13.1	311.5	-113.6	220.3	45.4	152.1	307.9	494.1	-181.6	620.4	150.3	331.3	39.8	521.4
9. Himachal Pradesh	-267.0	447.2	23.3	203.5	-458.9	533.4	13.2	87.7	-702.5	665.9	13.2	-23.4	-740.7	817.9	19.4	96.6
10. Jammu and Kashmir	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11. Jharkhand	170.0	786.6	429.4	1,386.0	-116.4	1,187.9	182.5	1,254.0	296.1	1,136.8	80.0	1,512.9	-62.2	1,240.5	278.5	1,456.8
12. Karnataka	337.4	277.9	116.7	732.0	371.3	363.3	200.6	935.2	399.9	446.0	262.8	1,108.7	402.8	563.5	336.4	1,302.7
13. Kerala	-285.3	836.3	325.3	876.3	448.1	807.4	-273.0	982.5	190.5	874.0	352.4	1,416.9	477.4	860.3	295.7	1,633.4
14. Madhya Pradesh	728.5	1380	477.1	2,585.6	121.9	1,674.6	468.8	2,265.30	-277.3	3,795.7	-657.0	2,861.4	609.1	2,703.5	838.2	4,150.8
15. Maharashtra	-82.2	99.7	0.7	18.2	-140.9	118.9	1.6	-20.4	-83.8	144.9	1.0	62.1	-72.9	175.2	2.4	104.7
16. Manipur	-18.2	102.6	8.7	93.1	-17.9	105.3	0.2	87.6	-73.4	102.8	5.9	35.3	-103.5	134.2	21.2	51.9
17. Meghalaya	-47.2	95.8	10.9	59.5	-83.9	82.9	8.6	7.6	-74.9	105.6	7.7	38.4	-62.3	124.1	8.9	70.7
18. Mizoram	13.0	119.3	5.9	138.2	47.2	116.9	10.1	174.2	90.8	139.7	8.3	238.8	64.2	158.2	8.6	231.0
19. Nagaland	135.7	587.4	17.0	740.1	274.4	585.2	41.9	901.5	459.6	626.5	72.8	1,158.9	807.1	446.9	141.9	1,395.9
20. Orissa	635.6	259.1	357.3	1,252.0	766.9	495.3	231.2	1,493.4	741.9	711.5	331.8	1,785.2	450.2	679.2	235.2	1,364.6
21. Punjab	109.5	700.1	349.1	1,158.7	300.7	782.5	386.8	1,470.0	424.8	1,060.6	277.3	1,762.7	701.8	1,757.5	115.0	2,574.3
22. Rajasthan	-29.5	63.5	0.1	34.1	-36.0	67.3	-0.6	30.7	-19.8	66.7	-1.2	45.7	-60.0	101.2	-1.1	40.1
23. Sikkim	1,526.2	322.4	-99.5	1,749.1	691.9	550.5	115.2	1,357.6	415.6	679.9	400.9	1,496.4	311.3	590.9	353.7	1,255.9
24. Tamil Nadu	-53.9	76.6	0.3	23	0.3	109.7	1.0	111.0	-35.5	142.3	3.2	110.0	-150.7	183.2	1.4	33.9
25. Tripura	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26. Uttaranchal	1,014.5	1,270.4	1426	3,710.9	1,148.7	949.1	1,068.0	3,165.8	2,002.8	1,120.1	1,643.6	4,766.5	2,340.6	1,129.3	910.7	4,380.6
27. Uttar Pradesh	436.6	263.7	312.2	1,012.50	984.3	402.0	285.6	1,671.9	767.2	770.5	427.6	1,965.3	1,250.2	1,164.3	281.8	2,696.3
28. West Bengal	-	-	-	-	-59.0	96.7	194.0	231.7	-549.5	212.6	725.8	388.9	-419.3	268.7	706.5	555.9
29. NCT Delhi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	5,114.1	10,654.6	5,122.6	20,891.3	3,812.5	12,450.0	4,333.3	20,596.0	6,156.2	17,351.0	4,189.8	27,697.0	8,200.5	18,495.1	4,730.2	31,425.8

... Indicates Surplus

(Contd.)

Table 12. (Contd.)

States	1996-97					1997-98					1998-99					1999-2000				
	Revenue Deficit (66)	Capital Outlay (67)	Net Lending (68)	GFD (69)	Revenue Deficit (70)	Capital Outlay (71)	Net Lending (72)	GFD (73)	Revenue Deficit (74)	Capital Outlay (75)	Net Lending (76)	GFD (77)	Revenue Deficit (78)	Capital Outlay (79)	Net Lending (80)	GFD (81)	(Rs. crore)			
1. Andhra Pradesh	3,199.1	131.4	-519.0	2,811.5	703.2	1,086.0	638.6	2,427.8	2,084.1	1,385.2	1,636.30	5,705.6	1,233.3	1,992.2	1,750.90	4,976.4				
2. Arunachal Pradesh	-206.7	276.9	-0.1	70.1	-172.3	293.6	-0.3	121.0	-177.1	232.4	0.1	55.4	-199.0	258.1	0.2	59.3				
3. Assam	-284.5	242.2	116.1	73.8	-287.1	329.3	99.9	142.1	-90.2	363.8	64.6	338.2	1,004.7	482.5	118.6	1,605.8				
4. Bihar	216.0	450.2	224.4	890.6	263.9	226.6	490.9	981.4	1,350.5	699.5	328.9	2,378.9	3,549.7	1,902.8	655.2	6,107.7				
5. Chhattisgarh	-21.5	126.6	-1.1	104.0	14.1	114.3	-3.8	124.6	140.8	127.8	0.5	269.1	208.7	129.3	2.8	341.0				
6. Goa	591.4	1,485.2	281.7	2,358.3	1,017.80	1,859.2	297.5	3,174.5	2,863.4	2,288.7	466.9	5,619.0	3,616.8	2,695.1	480.1	6,792.0				
7. Gujarat	718.7	446.7	-66.0	1,099.4	719.4	492.2	-84.0	1,127.6	1,540.2	1,025.8	325.6	2,240.4	1,185.3	894.1	53.1	2,132.5				
8. Haryana	1,54.9	351.8	65.3	572.0	528.7	540.7	132.8	1,202.2	1,022.3	583.5	55.7	1,661.5	106.3	553.9	-470.5	189.6				
9. Himachal Pradesh	-791.6	933.2	24.6	166.2	-808.0	1,204.9	46.7	443.6	400.2	596.4	57.8	1,054.4	541.6	710.9	86.1	1,338.6				
10. Jammu and Kashmir	578.9	1,152.0	213.1	1,944.0	276.8	1,210.0	123.0	1,609.8	1,215.2	1,744.2	152.7	3,112.1	2,325.3	1,779.3	171.9	4,276.5				
11. Jharkhand	643.0	622.5	277.0	1,542.5	1,122.90	738.9	552.1	2,413.9	2,030.0	651.6	330.6	3,012.2	3,624.2	648.2	264.2	4,536.6				
12. Karnataka	1,447.8	1,020.7	-542.2	1,926.3	469.3	1,677.8	-326.5	1,820.6	2,871.8	1,009.8	245.1	4,126.7	2,932.3	950.1	29.1	3,911.4				
13. Kerala	1,590.6	2,719.9	643.2	4,953.7	2,579.9	3,211.8	650.5	6,442.2	3,925.9	3,192.5	344.0	7,462.4	4,268.8	3,761.3	3,676.1	11,706.2				
14. Madhya Pradesh	-100.0	260.5	7.0	167.5	-65.3	248.0	4.8	187.5	-108.1	214.3	-	106.2	-287.1	366.7	2.0	655.8				
15. Maharashtra	-113.5	124.9	11.7	23.1	-11.6	125.9	12.2	126.5	-17.3	144.5	20.1	147.3	-15.9	165.2	59.7	209.1				
16. Manipur	-46.9	159.5	12.7	125.3	-59.9	167.3	16.8	124.2	-44.1	142.6	33.8	132.3	-59.3	204.8	33.6	179.1				
17. Meghalaya	-8.8	185.0	8.0	184.2	10.9	185.4	7.6	203.9	13.4	217.5	12.3	243.2	36.3	205.77	7.0	249.0				
18. Mizoram	830.5	878.8	86.0	1,795.3	904.5	856.6	41.4	1,802.5	2,264.8	913.5	242.0	3,420.3	2,573.9	799.0	373.2	3,746.1				
19. Nagaland	1,357.1	-238.8	346.4	1,464.7	1,483.90	969.8	23.9	2,477.6	2,628.7	1,140.1	10.5	3,779.3	2,727.4	438.9	28.44	3,194.7				
20. Orissa	866.0	1,657.9	-17.4	2,506.5	581.8	2,507.0	-536.8	2,552.0	2,996.3	1,792.0	362.6	5,150.9	3,639.9	1,517.3	204.0	5,361.2				
21. Punjab	-38.7	94.2	0.4	55.9	-41.4	107.2	1.1	66.9	54.9	91.8	0.2	146.9	-1.9	94.3	0.1	92.6				
22. Rajasthan	1,103.6	919.6	421.8	2,445.0	1,363.9	1,467.8	-710.0	2,121.7	3,436.6	1,153.3	187.2	4,777.1	4,400.3	644.9	337.1	5,382.3				
23. Sikkim	-121.8	241.7	1.8	121.7	-21.7	215.3	2.2	195.8	-92.7	208.9	-	118.4	22.62	267.1	0.5	290.3				
24. Tamil Nadu	3,179.1	1,435.4	1,341.7	5,956.2	4,623.9	1,667.6	1,284.5	7,576.0	8,696.2	2,097.0	839.3	11,632.5	7,252.6	2,533.4	1,312.80	11,098.7				
25. Tripura	2,135.2	1,444.9	-183.2	3,396.9	2,294.1	633.8	1,079.8	4,007.7	4,856.2	714.6	1,538.3	7,109.1	9,287.3	1,006.4	1,372.60	11,666.4				
26. Uttaranchal	-764.2	417.0	1,037.2	690.0	-1,159.0	665.1	1,220.0	726.4	-820.0	340.9	1,438.3	959.2	-751.3	510.5	1,622.40	1381.6				
27. Uttar Pradesh	16,113.5	17,539.9	3,791.1	37,251.4	16,332.9	22,802.1	5,064.9	44,200.0	43,642.0	23,072.4	8,044.4	74,253.8	53,797.0	25,512.1	12,171.2	91,480.3				
28. West Bengal																				
29. NCT Delhi																				
Total																				

* : Indicates Surplus

Table 12. (Contd.)

States (1)	2000-01					2001-02					2002-03 (RE)					2003-04 (BE)				
	Revenue Deficit (82)	Capital Outlay (83)	Net Lending (84)	GFD (85)	Revenue Deficit (86)	Capital Outlay (87)	Net Lending (88)	GFD (89)	Revenue Deficit (90)	Capital Outlay (91)	Net Lending (92)	GFD (93)	Revenue Deficit (94)	Capital Outlay (95)	Net Lending (96)	GFD (97)	(Rs. crore)			
1. Andhra Pradesh	3,595.1	2,723.5	987.2	7,305.9	2,881.3	3,091.0	750.9	6,723.1	3,165.7	3,627.1	548.7	7,341.4	2,131.6	4,793.3	413.3	7,338.1				
2. Arunachal Pradesh	-51.9	260.9	1.1	210.1	-28.0	301.5	1.2	274.7	-299.9	458.2	1.5	159.9	-263.7	318.5	1.9	56.7				
3. Assam	779.5	561.5	199.0	1,540.0	881.4	513.2	53.6	1,448.1	1,030.6	1,156.4	164.3	2,351.3	1,691.1	1,172.0	260.0	3,123.1				
4. Bihar	2,960.7	1,134.3	789.3	4,884.3	2,341.9	1,117.8	550.6	4,010.3	2,456.6	1,655.2	799.6	4,911.4	1,307.7	1,742.8	1,056.7	4,107.2				
5. Chhattisgarh	-271.1	220.5	3.0	-47.5	538.4	476.3	46.0	1,060.7	505.3	951.4	70.2	1,526.9	342.0	1,487.0	94.0	1,922.9				
6. Goa	226.0	182.8	4.1	412.9	228.5	184.7	-0.4	412.8	104.5	309.4	4.3	418.2	53.6	365.6	2.8	421.9				
7. Gujarat	6,302.2	2,994.8	-1,309.5	7,987.6	6,731.5	1,756.9	-1,977.6	6,510.7	6,200.6	2,722.4	1,763.3	10,686.3	5,262.4	3,657.0	537.8	9,457.2				
8. Haryana	607.5	1,445.2	212.6	2,265.2	1,056.0	1,467.1	216.5	2,739.6	1,086.4	895.1	221.2	2,202.7	920.3	1,097.5	117.6	2,135.4				
9. Himachal Pradesh	1,330.6	501.3	12.9	1,844.8	860.5	649.8	1.1	1,511.4	1,743.8	597.7	4.8	2,346.2	1,788.3	724.3	-10.6	2,502.0				
10. Jammu and Kashmir	1,258.6	861.1	46.6	2,166.4	-735.5	1,414.7	69.0	748.1	-652.2	1,838.7	58.6	1,245.0	-1,162.6	1,770.4	52.3	660.2				
11. Jharkhand	-	-	-	-	-100.5	1,389.9	353.2	1,642.7	330.7	1,537.0	319.7	2,187.4	-514.3	1,575.7	229.1	1,290.5				
12. Karnataka	1,862.2	1,946.9	410.1	4,219.2	3,284.5	2,105.7	479.8	5,869.9	3,405.5	2,806.8	-452.7	5,759.7	2,135.3	3,561.7	335.8	6,032.8				
13. Kerala	3,147.1	577.2	153.6	3,877.8	2,605.6	558.4	105.4	3,269.4	1,898.7	802.3	144.0	2,845.0	2,665.0	592.6	49.3	3,306.9				
14. Madhya Pradesh	1,319.3	1,110.5	282.3	2,712.1	3,167.8	1,470.7	-989.1	3,649.4	1,513.5	2,713.0	343.0	4,569.4	495.6	3,037.9	466.8	4,000.3				
15. Maharashtra	7,834.0	4,463.0	-3,321.2	8,975.8	8,188.6	2,947.9	-238.7	10,897.7	7,619.6	3,948.3	1,886.5	13,454.3	4,088.1	3,454.6	878.7	8,421.5				
16. Manipur	86.3	147.9	0.3	234.4	161.2	175.5	3.7	340.3	9.9	424.3	16.5	450.7	5.8	277.0	12.9	295.7				
17. Meghalaya	-52.7	226.0	76.2	249.6	33.6	159.8	27.5	221.0	41.0	275.0	64.8	380.8	-108.2	289.3	110.0	291.2				
18. Mizoram	193.4	163.7	18.2	375.3	260.4	138.5	23.4	422.4	42.1	249.6	22.7	314.5	129.5	127.1	24.5	281.1				
19. Nagaland	0.4	339.5	18.8	358.8	-44.9	402.5	8.5	366.0	-98.1	479.3	11.1	392.3	-228.8	546.4	-5.4	312.2				
20. Orissa	1,926.8	839.3	559.2	3,325.3	2,829.6	887.2	247.5	3,964.2	1,460.5	1,107.7	613.2	3,181.4	2,465.8	1,281.1	472.4	4,219.2				
21. Punjab	2,336.0	1,392.6	175.2	3,903.8	3,781.2	984.3	193.5	4,958.9	3,312.6	1,093.7	365.8	4,772.1	2,899.9	2,026.6	181.9	5,108.4				
22. Rajasthan	2,633.6	1,384.1	295.6	4,313.2	3,795.7	1,817.8	134.9	5,748.4	4,074.8	2,207.9	221.9	6,504.6	3,672.8	3,444.1	298.2	7,415.0				
23. Sikkim	-99.3	150.9	-1.1	50.5	-142.9	210.7	-1.0	66.9	-231.8	284.3	-0.6	51.8	-199.3	245.5	-0.8	45.5				
24. Tamil Nadu	3,435.8	1,546.9	93.3	5,076.0	2,738.9	1,777.9	222.5	4,739.5	5,917.3	1,727.2	461.2	8,105.7	3,503.5	2,556.6	454.4	6,514.5				
25. Tripura	96.0	346.7	2.5	445.2	-54.4	586.8	5.8	538.2	76.4	667.1	9.5	753.0	-165.8	792.1	9.2	635.6				
26. Uttaranchal	-10.6	148.7	-1.8	136.4	99.6	249.8	74.8	424.2	1,193.8	391.3	258.9	1,844.0	1,072.4	652.3	234.0	1,958.7				
27. Uttar Pradesh	6,289.3	3,267.6	622.7	10,179.5	6,181.8	3,555.6	160.8	9,898.2	8,062.4	4,970.2	782.4	13,315.0	7,385.8	11,738.4	679.1	19,803.2				
28. West Bengal	7,581.3	1,322.8	2,016.1	10,920.2	8,856.1	1,265.5	1,682.4	11,804.0	9,301.1	1,203.1	1,486.4	11,990.5	9,052.4	1,034.4	2,297.2	12,384.0				
29. NCT Delhi	-1,747.5	869.4	2,487.7	1,609.7	-1,209.6	611.6	2,331.0	1,733.1	-2,031.7	965.7	3,639.9	2,573.9	-2,099.6	1,355.1	2,879.2	2,134.6				
Total	53,568.5	31,129.5	4,833.9	89,532.0	59,188.1	32,268.9	4,536.7	95,994.0	61,239.6	41,565.0	13,830.9	116,635.6	48,326.3	55,717.0	12,132.0	116,175.4				

Table 13. Decomposition of Gross Fiscal Deficit

(Rs. crore)

States (1)	2003-04 (Accounts)				2004-05 (Revised Estimates)				2005-06 (Budget Estimates)			
	Revenue Deficit (2)	Capital Outlay (3)	Net Lending (4)	G.F.D. (5)	Revenue Deficit (6)	Capital Outlay (7)	Net Lending (8)	G.F.D. (9)	Revenue Deficit (10)	Capital Outlay (11)	Net Lending (12)	G.F.D. (13)
1. Andhra Pradesh	2,962 (39.8)	4,251 (57.1)	238 (3.2)	7,450	1,462 (21.8)	5,880 (87.7)	-635 (-9.5)	6,707	1,401 (16.7)	7,509 (89.6)	-530 (-6.3)	8,380
2. Arunachal Pradesh	-184 (-73.8)	433 (173.3)	1 (0.5)	250	183 (28.6)	451 (70.6)	5 (0.8)	639	158 (33.8)	307 (65.7)	2 (0.5)	467
3. Assam	685 (49.1)	622 (44.6)	87 (6.3)	1,394	1,563 (34.0)	4,428 (96.4)	(1,398) (-30.4)	4,593	439 (14.2)	2,502 (81.0)	149 (4.8)	3,090
4. Bihar	1,107 (27.0)	1,860 (45.3)	1,139 (27.7)	4,107	341 (9.6)	1,968 (55.6)	1,229 (34.7)	3,539	-137 (-3.9)	2,686 (77.3)	928 (26.7)	3,477
5. Chhattisgarh	641 (29.1)	1,015 (46.1)	547 (24.8)	2,204	407 (19.3)	1,600 (75.7)	107 (5.1)	2,113	156 (7.1)	1,936 (87.6)	118 (5.3)	2,210
6. Goa	140 (31.6)	301 (67.7)	3 (0.7)	445	75 (14.0)	457 (84.8)	6 (1.2)	539	42 (6.9)	563 (93.4)	-2 (-0.3)	603
7. Gujarat	3,707 (40.5)	3,211 (35.1)	2,243 (24.5)	9,161	3,869 (38.8)	5,268 (52.8)	834 (8.4)	9,970	1,209 (16.8)	5,368 (74.5)	632 (8.8)	7,209
8. Haryana	274 (9.3)	386 (13.1)	2,274 (77.5)	2,933	226 (22.0)	680 (66.3)	120 (11.7)	1,026	948 (40.8)	1,394 (60.0)	-20 (-0.8)	2,323
9. Himachal Pradesh	1,607 (67.4)	785 (32.9)	-8 (-0.4)	2,384	1,005 (60.8)	640 (38.7)	7 (0.4)	1,653	41 (6.2)	612 (92.5)	9 (1.3)	662
10. Jammu and Kashmir	-1,910 (-11,506.4)	1,839 (-11,079.3)	54 (-327.2)	-17	-1,577 (-156.4)	2,536 (251.6)	49 (4.8)	1,008	-2,116 (-167.2)	3,339 (263.9)	43 (3.4)	1,266
11. Jharkhand	-142 (-8.5)	1,528 (92.1)	272 (16.4)	1,658	1,111 (30.5)	2,012 (55.2)	524 (14.4)	3,648	1,119 (28.8)	2,109 (54.4)	650 (16.8)	3,878
12. Karnataka	525 (11.7)	3,029 (67.3)	947 (21.0)	4,501	-508 (-12.1)	4,118 (98.2)	582 (13.9)	4,192	-854 (-18.1)	5,365 (113.8)	204 (4.3)	4,714
13. Kerala	3,680 (66.4)	640 (11.5)	1,219 (22.0)	5,539	4,565 (86.2)	620 (11.7)	114 (2.2)	5,299	4,072 (78.7)	590 (11.4)	509 (9.8)	5,171
14. Madhya Pradesh	4,476 (61.1)	2,679 (36.6)	169 (2.3)	7,323	1,487 (-21.9)	5,508 (81.2)	2,764 (40.7)	6,785	1,187 (21.1)	4,717 (83.8)	-273 (-4.9)	5,631
15. Maharashtra	8,310 (46.3)	8,199 (45.7)	1,420 (7.9)	17,929	9,200 (49.8)	7,625 (41.3)	1,659 (9.0)	18,484	-466 (-5.2)	8,552 (95.5)	865 (9.7)	8,951
16. Manipur	44 (15.3)	240 (84.2)	1 (0.5)	286	-36 (-5.8)	621 (100.4)	33 (5.3)	618	-531 (-698.4)	530 (697.7)	76 (100.7)	76

(Contd.)

Table 13. (Contd.)

States (1)	2003-04 (Accounts)				2004-05 (Revised Estimates)				2005-06 (Budget Estimates)			
	Revenue Deficit (2)	Capital Outlay (3)	Net Lending (4)	G.F.D. (5)	Revenue Deficit (6)	Capital Outlay (7)	Net Lending (8)	G.F.D. (9)	Revenue Deficit (10)	Capital Outlay (11)	Net Lending (12)	G.F.D. (13)
17. Meghalaya	-85 (-42.2)	235 (116.6)	52 (25.6)	202	-104 (-49.2)	282 (133.1)	34 (16.1)	212	-99 (-40.2)	316 (127.6)	31 (12.6)	247
18. Mizoram	-83 (-27.2)	372 (121.6)	17 (5.6)	306	5 (1.1)	392 (94.3)	19 (4.6)	415	-93 (-57.9)	235 (146.8)	18 (11.1)	160
19. Nagaland	-547 (347.4)	391 (-248.5)	-2 (1.1)	-157	-197 (-53.4)	571 (154.9)	-6 (-1.5)	368	-302 (-84.6)	665 (186.1)	-5 (-1.5)	357
20. Orissa	1,421 (39.8)	853 (23.9)	1,299 (36.4)	3,573	2,201 (68.7)	763 (23.8)	238 (7.4)	3,202	1,091 (59.1)	784 (42.5)	-28 (-1.5)	1,847
21. Punjab	3,563 (73.0)	665 (13.6)	652 (13.4)	4,880	2,918 (60.4)	1,832 (37.9)	82 (1.7)	4,832	2,118 (47.6)	2,301 (51.7)	30 (0.7)	4,449
22. Rajasthan	3,424 (46.5)	3,181 (43.2)	766 (10.4)	7,372	2,648 (37.6)	3,901 (55.3)	502 (7.1)	7,051	1,523 (21.9)	5,161 (74.1)	283 (4.1)	6,967
23. Sikkim	-160 (-318.8)	211 (420.8)	-1 (-1.9)	50	-266 (-112.5)	504 (212.6)	-	237	-290 (-231.9)	416 (-332.6)	-1 (-0.7)	125
24. Tamil Nadu	1,565 (28.0)	3,590 (64.2)	436 (7.8)	5,591	1,687 (30.9)	3,608 (66.2)	157 (2.9)	5,452	1,404 (22.1)	4,792 (75.5)	155 (2.4)	6,351
25. Tripura	-106 (-31.0)	445 (130.3)	2 (0.7)	341	-227 (-48.1)	698 (148.1)	-	471	-314 (-50.9)	930 (150.7)	1 (0.2)	617
26. Uttaranchal	761 (54.1)	533 (37.9)	113 (8.0)	1,407	1,060 (39.9)	1,412 (53.1)	187 (7.0)	2,659	434 (19.6)	1,664 (75.2)	115 (5.2)	2,213
27. Uttar Pradesh	18,583 (111.6)	9,320 (56.0)	(11,255) (-67.6)	16,648	7,176 (52.4)	6,320 (46.2)	190 (1.4)	13,686	5,403 (39.9)	7,898 (58.4)	231 (1.7)	13,533
28. West Bengal	9,149 (71.1)	756 (5.9)	2,965 (23.0)	12,870	8,958 (75.4)	2,077 (17.5)	840 (7.1)	11,875	9,697 (73.8)	1,693 (12.9)	1,757 (13.4)	13,146
29. NCT Delhi	(2,261) (-92.7)	853 (35.0)	3,847 (157.8)	2,439	(1,960) (-83.0)	1,462 (61.9)	2,860 (121.1)	2,361	(2,469) (-126.5)	1,831 (93.8)	2,590 (132.7)	1,952
All States	61,145 (49.7)	52,426 (42.6)	9,499 (7.7)	123,070	44,302 (35.8)	68,231 (55.2)	11,103 (9.0)	123,635	24,770 (22.5)	76,764 (69.7)	8,536 (7.8)	110,070

': Indicates surplus in Deficit Indicators

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

2. Figures for Bihar, Jammu and Kashmir and Jharkhand for the year 2003-04 relate to Revised Estimates.

Source: Budget Documents of State Governments.

Table 14. Financing Of Gross Fiscal Deficit

(Rs. crore)

States	1980-81				1981-82				1982-83				1983-84			
	Net Loans from the Centre (2)	Net market borrowing (3)	Others (4)	Gross Fiscal Deficit (5)	Net Loans from the Centre (6)	Net market borrowing (7)	Others (8)	Gross Fiscal Deficit (9)	Net Loans from the Centre (10)	Net market borrowing (11)	Others (12)	Gross Fiscal Deficit (13)	Net Loans from the Centre (14)	Net market borrowing (15)	Others (16)	Gross Fiscal Deficit (17)
1. Andhra Pradesh	144.8	12.2	65.0	222.1	110.4	44.2	89.0	243.7	149.2	49.5	-26.3	172.4	154.5	77.3	261.3	493.0
2. Arunachal Pradesh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Assam	-97.4	-2.6	72.6	-27.4	106.5	7.8	57.4	171.7	162.7	8.6	28.9	200.1	248.0	7.2	72.0	327.2
4. Bihar	196.4	12.9	126.6	335.8	181.0	23.2	205.0	409.1	232.5	23.3	178.9	434.7	374.3	40.3	-86.7	328.0
5. Chhattisgarh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Goa	118.1	13.7	114.7	246.5	143.9	15.0	95.1	253.9	203.0	16.5	157.1	376.6	221.0	25.0	151.5	397.6
7. Gujarat	42.9	9.2	59.9	112	58.8	10.0	32.7	101.6	43.4	10.3	134.9	188.6	84.1	14.1	35.6	133.7
8. Haryana	-58.6	1.8	21.9	-34.9	18.4	1.9	36.3	56.6	26.2	2.5	45.5	74.1	26.0	3.8	28.1	57.9
9. Himachal Pradesh	102.8	2.8	38.9	144.5	113.5	-	22.3	135.9	111.6	3.6	26.9	142.0	134.7	5.2	58.4	198.3
10. Jammu and Kashmir	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11. Jharkhand	71.5	14.3	140.1	225.9	79.0	17.5	21.5	118.0	86.3	18.8	174.8	279.9	105.1	18.6	164.0	287.7
12. Karnataka	56.1	17.4	106.3	179.8	-54.2	20.1	95.9	61.7	69.2	23.1	30.6	122.9	145.0	28.5	125.9	299.3
13. Kerala	155.8	5.9	175.5	337.2	127.4	10.5	99.6	237.5	155.8	11.8	123.0	290.5	177.6	14.1	174.7	366.4
14. Madhya Pradesh	265.7	13.0	184.6	463.3	264.7	16.7	207.1	488.5	341.1	18.5	192.0	551.5	422.3	19.1	298.3	739.7
15. Maharashtra	-12.0	-	5.3	-6.7	-0.5	-	27.6	27.1	9.6	-	7.9	17.4	5.5	-	20.8	26.2
16. Manipur	-15.0	1.5	5.7	-7.7	4.2	-	12.4	16.5	6.2	4.7	4.2	15.1	6.9	2.5	0.6	10.0
17. Meghalaya	-46.4	-	46.4	-	-2.5	-	2.5	-	-1.2	-	1.2	-	-11.1	-	11.1	-
18. Mizoram	12.0	3.3	-41.7	-26.3	4.4	4.2	11.6	20.1	6.3	4.4	18.8	29.5	17.9	5.0	18.1	41.0
19. Nagaland	48.9	8.3	76.9	134.1	87.1	20.0	34.7	141.8	107.0	24.1	81.1	212.2	154.1	47.3	-9.8	191.6
20. Orissa	44.1	6.5	109.3	159.8	49.8	7.0	121.5	178.3	49.3	-5.7	139.2	182.8	69.1	-6.7	199.7	262.1
21. Punjab	46.9	19.5	140.3	206.7	113.7	34.1	178.6	326.5	148.5	38.5	87.9	274.9	152.5	54.7	90.2	297.5
22. Rajasthan	2.6	-	3.0	5.6	2.1	-	2.6	4.8	3.8	-	-5.6	-1.8	3.8	-	3.1	6.9
23. Sikkim	114.4	14.7	81.3	210.4	107.0	15.7	89.8	212.5	120.7	17.9	187.5	326.1	192.5	20.4	150.7	363.6
24. Tamil Nadu	-22.0	2.9	10.0	-9.1	5.2	3.0	16.6	24.8	5.5	4.7	6.9	17.1	7.4	4.4	23.1	34.9
25. Tripura	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26. Uttaranchal	263.1	32.1	256.2	551.4	277.6	78.4	96.1	452.0	303.6	101.0	177.1	581.7	388.5	134.7	559.1	1,082.3
27. Uttar Pradesh	129.0	9.1	151.1	289.2	202.5	10.1	167.6	380.1	395.3	17.2	85.3	497.8	351.6	47.9	14.4	413.9
28. West Bengal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29. NCT Delhi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	1,563.7	198.5	1,949.9	3,712.0	1,999.8	339.4	1,723.3	4,062.5	2,735.4	393.4	1,857.6	4,986.4	3,431.3	563.1	2,364.2	6,358.6

(Contd.)

*, In case of Gross Fiscal Deficit indicates surplus.

Table 14. (Contd.)

(Rs. crore)

States	1984-85					1985-86					1986-87					1987-88				
	Net Loans from the Centre (18)	Net market borrowing (19)	Others (20)	Gross Fiscal Deficit (21)	Net Loans from the Centre (22)	Net market borrowing (23)	Others (24)	Gross Fiscal Deficit (25)	Net Loans from the Centre (26)	Net market borrowing (27)	Others (28)	Gross Fiscal Deficit (29)	Net Loans from the Centre (30)	Net market borrowing (31)	Others (32)	Gross Fiscal Deficit (33)				
1. Andhra Pradesh	206.4	75.4	309.5	591.4	331.9	142.8	-39.7	435.0	270.8	128.6	404.6	804.0	259.9	160.2	147.9	568.0				
2. Arunachal Pradesh	-	-	-	-	-	-	-	-	-5.2	-	28.2	23.0	0.8	-	37.2	38.0				
3. Assam	230.4	12.5	123.7	366.6	343.7	11.2	-200.9	154.0	249.8	13.5	-20.2	243.0	312.0	14.1	94.9	421.0				
4. Bihar	303.1	54.2	38.6	395.9	492.8	81.2	-248.0	326.0	316.7	103.5	40.8	461.0	325.2	164.3	335.6	825.0				
5. Chhattisgarh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
6. Goa	245.0	31.4	243.9	520.2	333.3	33.1	147.6	514.0	57.7	-	3.3	61.0	90.0	-	-18.0	72.0				
7. Gujarat	68.3	17.7	148.8	234.8	143.4	23.8	62.9	230.0	417.4	37.8	444.8	900.0	565.4	49.6	361.0	976.0				
8. Haryana	34.4	3.6	41.5	79.5	58.8	3.0	-26.8	35.0	123.0	24.8	22.2	170.0	89.1	31.5	95.4	216.0				
9. Himachal Pradesh	152.9	7.2	88.1	248.2	247.3	12.4	-12.7	247.0	44.6	10.6	33.8	89.0	80.6	12.1	36.4	129.0				
10. Jammu and Kashmir	-	-	-	-	-	-	-	-	-	-	-1.5	244.0	254.6	17.9	144.5	417.0				
11. Jharkhand	181.5	37.8	344.0	563.3	277.6	54.7	217.7	550.0	208.7	66.8	238.5	514.0	148.7	85.6	283.7	518.0				
12. Karnataka	40.9	33.0	158.4	232.3	185.3	69.1	68.6	323.0	113.5	77.7	248.9	440.0	120.4	90.4	237.2	448.0				
13. Kerala	150.2	35.2	308.8	494.2	367.7	36.6	111.7	516.0	237.6	40.1	283.3	561.0	299.6	42.5	383.0	725.0				
14. Madhya Pradesh	565.4	-49.0	534.1	1,050.5	716.3	32.1	485.6	1,234.0	721.1	32.9	311.1	1,065.0	643.6	50.3	320.2	1,014.0				
15. Maharashtra	-0.8	-	15.3	14.5	17.2	-	-26.2	-9.0	-0.3	2.0	30.3	32.0	0.5	6.3	10.1	17.0				
16. Manipur	6.8	4.2	-9.0	2.0	5.9	0.9	-14.8	-8.0	9.3	1.6	-5.9	5.0	11.1	-	-11.1	-				
17. Meghalaya	-4.4	-	4.4	-	27.1	-	13.9	41.0	-7.6	-	-14.4	-22.0	-1.9	-	103.9	102.0				
18. Mizoram	9.6	4.8	-19.0	-4.6	10.4	6.8	-29.3	-12.0	28.0	7.6	-5.5	30.0	9.8	8.5	41.7	60.0				
19. Nagaland	84.9	64.4	179.2	328.4	143.6	77.9	104.5	326.0	125.1	79.3	167.6	372.0	197.5	92.6	215.9	506.0				
20. Orissa	368.9	11.9	98.4	479.2	528.4	16.9	20.7	566.0	444.8	15.0	-116.8	343.0	795.7	65.5	106.8	968.0				
21. Punjab	141.6	65.4	155.8	362.7	188.4	76.3	78.4	343.0	188.0	83.5	195.5	467.0	329.9	95.2	477.9	903.0				
22. Rajasthan	2.9	-	-5.7	-2.8	4.9	-	7.1	12.0	5.9	-	-4.9	1.0	6.3	-	2.7	9.0				
23. Sikkim	168.3	24.9	204.5	397.7	196.3	39.6	129.1	365.0	208.9	90.4	154.8	454.0	234.5	153.8	271.8	660.0				
24. Tamil Nadu	10.1	6.0	-3.7	12.4	7.2	6.0	1.8	15.0	10.0	6.7	-1.7	15.0	13.3	7.3	41.4	62.0				
25. Tripura	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
26. Uttaranchal	458.5	178.4	856.8	1,493.6	811.4	213.7	32.9	1,058.00	490.7	234.6	684.8	1,410.0	824.9	282.1	-93.0	1,014.0				
27. Uttar Pradesh	155.3	73.8	110.5	339.7	318.4	75.0	-134.4	259.0	295.9	76.4	214.7	587.0	220.8	93.0	237.3	551.0				
28. West Bengal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
29. NCT Delhi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Total	3,580.0	692.8	3,926.9	8,199.6	5,757.4	1,013.0	749.6	7,520.0	4,786.1	1,146.7	3,336.2	9,269.0	5,832.2	1,522.6	3,864.2	11,219.0				

In case of Gross Fiscal Deficit indicates surplus.

(Contd.)

- : In case of Gross Fiscal Deficit indicates surplus.

(Contd.)

Table 14. (Contd.)

Rs. crore)

Table 14. (Contd.)

States	1988-89					1989-90					1990-91					1991-92				
	Net Loans from the Centre (34)	Net market borrowing (35)	Others (36)	Gross Fiscal Deficit (37)	Net Loans from the Centre (38)	Net market borrowing (39)	Others (40)	Gross Fiscal Deficit (41)	Net Loans from the Centre (42)	Net market borrowing (43)	Others (44)	Gross Fiscal Deficit (45)	Net Loans from the Centre (46)	Net market borrowing (47)	Others (48)	Gross Fiscal Deficit (49)				
1. Andhra Pradesh	302.7	202.5	167.8	673.0	402.6	221.5	347.9	972.0	593.7	239.2	134.2	967.1	688.5	339.1	97.7	1,125.3				
2. Arunachal Pradesh	-2.0	3.3	-0.3	1.0	1.6	3.6	69.8	75.0	23.3	4.3	-1.8	25.8	6.1	4.7	-31.1	-20.3				
3. Assam	299.7	15.4	-12.1	303.0	382.0	24.2	121.8	528.0	538.9	34.2	-5.6	567.5	153.6	37.7	63.4	254.7				
4. Bihar	427.6	233.7	-126.3	535.0	569.8	250.3	173.9	994.0	751.9	339.7	503.0	1,594.6	834.7	389.0	393.3	1,617.0				
5. Chhattisgarh	73.5	6.1	-15.6	64.0	79.5	7.3	8.2	95.0	92.0	8.7	-4.6	96.1	33.2	9.6	82.5	125.3				
6. Goa	550.7	73.2	111.1	735.0	625.5	69.7	256.8	952.0	741.6	84.2	972.4	1,798.2	591.9	97.7	1,186.1	1,875.7				
7. Gujarat	138.9	44.6	105.5	289.0	136.8	33.8	222.4	393.0	212.4	53.9	119.4	385.7	189.6	66.5	118.6	374.7				
8. Haryana	78.4	15.0	160.6	254.0	112.8	12.2	101.1	226.0	200.0	22.5	56.1	278.6	53.5	-	170.3	223.8				
9. Himachal Pradesh	330.4	19.1	60.5	410.0	392.5	24.1	107.5	524.0	365.9	-	295.3	661.2	2.5	-	446.2	448.7				
10. Jammu and Kashmir	190.1	113.9	193.0	497.0	374.2	123.0	127.8	625.0	314.0	137.1	107.4	558.5	371.0	157.7	389.1	917.8				
11. Jharkhand	121.2	121.5	169.3	412.0	158.7	139.0	306.3	604.0	269.8	152.1	376.6	798.3	269.1	192.9	341.4	803.4				
12. Karnataka	329.6	69.4	472.1	871.0	344.4	126.2	252.4	723.0	278.1	150.8	590.4	1,019.3	393.5	164.2	426.3	984.0				
13. Kerala	685.1	81.1	510.8	1,277.0	847.3	85.9	910.8	1,844.0	1,015.2	103.2	492.5	1,610.90	1,215.5	188.9	252.5	1,656.9				
14. Madhya Pradesh	5.2	5.8	22.0	33.0	12.7	9.1	49.2	71.0	43.9	11.0	-15.3	39.6	-7.1	12.1	64.1	69.1				
15. Maharashtra	18.2	-	-8.2	10.0	28.8	1.1	1.1	31.0	20.9	-0.1	20.4	-41.2	12.7	13.0	46.5	72.2				
16. Manipur	12.1	-	-1.1	11.0	23.7	-	-26.7	-3.0	-102.3	-	7.9	-94.4	8.0	-	-3.2	4.8				
17. Meghalaya	7.1	10.0	30.9	48.0	13.9	12.0	115.1	141.0	48.1	14.4	39.4	101.9	12.0	15.8	67.9	95.7				
18. Mizoram	217.5	110.3	222.2	550.0	223.4	149.1	201.5	574.0	385.8	142.9	87.5	616.2	215.4	257.8	440.1	913.2				
19. Nagaland	905.4	34.8	-107.2	833.0	791.8	34.5	82.7	909.0	1,060.0	36.9	145.3	1,242.2	875.4	40.7	234.4	1,150.5				
20. Orissa	382	135.2	218.8	736.0	245.7	143.3	192.0	581.0	152.8	160.7	231.3	544.8	377.4	204.2	210.8	792.4				
21. Punjab	6.2	4.1	0.7	11.0	20.2	5.4	4.5	30.0	9.3	8.5	2.4	20.2	8.2	6.7	26.2	41.1				
22. Rajasthan	228.2	157.7	268.1	654.0	332.9	169.3	416.8	919.0	480.0	184.8	461.5	1,126.3	643.2	233.0	423.7	1,299.9				
23. Sikkim	28.5	8.6	46.9	84.0	63.2	61.5	35.6	89.0	45.5	12.8	27.3	85.6	17.3	16.6	60.0	93.9				
24. Tamil Nadu	951.5	366.3	484.2	1,802.0	1,134.4	420.2	927.5	2,482.0	1,546.3	475.4	1,045.9	3,067.6	1,764.1	586.3	486.2	2,836.6				
25. Tripura	400.0	141.4	37.6	579.0	599.3	171.5	284.2	1,055.0	890.5	178.1	565.1	1,633.7	644.2	271.0	228.5	1,143.7				
26. Uttaranchal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
27. Uttar Pradesh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
28. West Bengal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
29. NCT Delhi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Total	6,687.7	1,973.1	3,011.2	11,672.0	7,917.3	2,297.8	5,218.8	15,434.0	9,977.6	2,555.6	6,253.7	18,786.9	9,373.5	3,305.3	6,221.3	18,900.1				

In case of Gross Fiscal Deficit, indicates surplus

(Contd.)

- : In case of Gross Fiscal Deficit indicates surplus.

(Contd.)

Table 14. (Contd.)

(Rs. crore)

States	1992-93					1993-94					1994-95					1995-96				
	Net Loans from the Centre (50)	Net market borrowing (51)	Others (52)	Gross Fiscal Deficit (53)	Net Loans from the Centre (54)	Net market borrowing (55)	Others (56)	Gross Fiscal Deficit (57)	Net Loans from the Centre (58)	Net market borrowing (59)	Others (60)	Gross Fiscal Deficit (61)	Net Loans from the Centre (62)	Net market borrowing (63)	Others (64)	Gross Fiscal Deficit (65)				
1. Andhra Pradesh	796.1	337.3	435.9	1,569.3	1,241.60	336.5	255.1	1,833.2	1,247.9	436.6	664.0	2,348.5	1,333.6	470.5	612.7	2,416.8				
2. Arunachal Pradesh	19.6	4.7	-33.6	-9.3	16.7	4.7	-5.3	16.1	24.9	4.7	43.6	73.2	30.8	4.7	4.3	39.8				
3. Assam	-53.4	121.7	139.9	208.1	-377.6	111.8	247.9	-17.9	192.5	-0.1	518.2	710.6	313.6	162.6	176.1	652.2				
4. Bihar	594.0	385.1	351.8	1,330.9	619.1	383.5	336.7	1,339.3	727.1	441.1	173.9	1,342.1	803.4	594.9	172.3	1,570.6				
5. Chhattisgarh	34.5	9.5	46.3	90.3	17.7	9.5	32.4	59.6	40.9	14.5	-10.9	44.5	37.9	17.5	41.9	97.3				
6. Goa	543.1	125.9	504.6	1,173.6	541.8	104.1	-119.5	526.4	719.1	209.4	363.9	1,292.4	1,026.3	237.1	482.2	1,745.6				
7. Gujarat	173.9	64.3	205.9	444.1	211.8	63.9	204.2	479.9	325.8	108.9	99.9	534.6	713.2	129.2	143.6	986.0				
8. Haryana	59.4	24.0	228.1	311.5	88.7	24.0	39.4	152.1	249.1	34.4	336.9	620.4	146.8	40.0	334.6	521.4				
9. Himachal Pradesh	121.9	34.3	47.3	203.5	-62.9	44.6	106.0	87.7	-13.8	-	-9.6	-23.4	125.4	-	-28.8	96.6				
10. Jammu and Kashmir																				
11. Jharkhand	489.2	150.2	746.6	1,386.0	504.3	154.1	595.6	1,254.0	1,052.1	181.7	279.1	1,512.9	613.9	212.1	630.8	1,456.8				
12. Karnataka	286.2	193.3	252.5	732.0	393.2	193.2	348.8	935.2	611.8	295.4	201.5	1,108.7	512.3	345.6	444.9	1,302.7				
13. Kerala	309.0	178.3	389.0	876.3	365.7	162.7	454.1	982.5	517.7	348.6	550.6	1,416.9	544.4	400.8	688.2	1,633.4				
14. Madhya Pradesh	858.7	188.2	1,538.7	2,585.6	1,079.6	187.8	997.9	2,265.3	1,060.4	384.4	1,416.6	2,861.4	1,440.1	420.5	2,290.3	4,150.8				
15. Maharashtra	-7.2	14.5	10.9	18.2	-0.3	-3.0	-17.1	-20.4	5.7	13.9	42.5	62.1	13.5	16.0	75.2	104.7				
16. Manipur	14.1	11.8	67.2	93.1	20.6	16.8	50.2	87.6	29.6	17.8	-12.1	35.3	11.6	25.0	15.4	51.9				
17. Meghalaya	8.4	-	51.1	59.5	14.2	5.0	-11.6	7.6	12.7	10.0	15.7	38.4	26.0	15.0	29.7	70.7				
18. Mizoram	-3.3	15.6	125.9	138.2	12.7	15.7	145.8	174.2	35.9	24.7	178.2	238.8	17.8	39.7	173.5	231.0				
19. Nagaland	279.7	260.0	200.4	740.1	285.2	273.9	342.4	901.5	412.0	299.0	447.9	1,158.9	505.6	344.1	546.2	1,395.9				
20. Orissa	1,127.1	37.4	87.5	1,252.0	987.4	37.1	468.9	1,493.4	822.2	171.2	791.8	1,785.2	408.8	221.2	734.6	1,364.6				
21. Punjab	433.7	207.7	517.3	1,158.7	463.1	207.1	799.8	1,470.0	694.2	314.2	754.3	1,762.7	856.1	394.4	1,323.8	2,574.3				
22. Rajasthan	8.3	9.4	16.4	34.1	9.2	-	21.5	30.7	11.8	-	33.9	45.7	14.7	-	25.4	40.1				
23. Sikkim	745.3	255.3	748.6	1,749.10	841.0	275.2	241.4	1,357.6	1,277.7	349.4	-130.7	1,496.4	738.9	403.4	113.6	1,255.9				
24. Tamil Nadu	19.2	16.6	-12.8	23.0	13.1	16.8	81.1	111.0	17.5	17.9	74.7	110.0	19.8	17.9	-3.8	33.9				
25. Tripura																				
26. Uttaranchal																				
27. Uttar Pradesh	1,464.4	578.0	1,668.5	3,710.9	1,229.3	716.5	1,220.0	3,165.8	2,622.6	-	2,143.9	4,766.5	2,121.9	929.1	1,329.6	4,380.6				
28. West Bengal	599.4	278.2	135	1,012.5	885.1	278.9	507.9	1,671.9	1,552.5	397.1	15.7	1,965.30	1,698.5	446.7	551.1	2,696.3				
29. NCT Delhi	-	-	-	-	132.5	-	99.2	231.7	510.3	-	-121.4	388.9	726.4	-	-170.5	555.9				
Total	8,921.3	3,501.1	8,468.9	20,891.3	9,532.8	3,620.4	7,442.8	20,596.0	14,760.0	4,074.8	8,862.2	27,697.0	14,801.3	5,888.0	10,736.5	31,425.8				

: In case of Gross Fiscal Deficit indicates surplus.

(Contd.)

‘-’ : In case of Gross Fiscal Deficit indicates surplus.

(Contd.)

Table 14. (Contd.)

(Rs. crore)

States	1996-97					1997-98					1998-99					1999-2000				
	Net Loans from the Centre (66)	Net market borrowing (67)	Others (68)	Gross Fiscal Deficit (69)	Net Loans from the Centre (70)	Net market borrowing (71)	Others (72)	Gross Fiscal Deficit (73)	Net Loans from the Centre (74)	Net market borrowing (75)	Others (76)	Gross Fiscal Deficit (77)	Net Loans from the Centre (78)	Net market borrowing (79)	Others (80)	Gross Fiscal Deficit (81)				
(1)																				
1. Andhra Pradesh	808.4	529.5	1,473.6	2,811.5	1,575.5	648.2	204.1	2,427.8	1,881.9	1,344.8	2,478.9	5,705.6	1,474.1	1,700.6	1,801.7	4,976.4				
2. Arunachal Pradesh	36.5	5.2	28.4	70.1	39.1	5.7	76.3	121.0	44.4	6.2	4.8	55.4	-1.3	6.2	54.4	59.3				
3. Assam	134.1	178.9	-239.2	73.8	153.8	200.4	-212.1	142.1	140.0	355.9	-157.7	338.2	211	362.0	1,032.8	1,605.8				
4. Bihar	967.4	558.9	-635.7	890.6	1,320.3	639.3	-978.2	981.4	2,313.4	734.0	-668.5	2,378.9	979.8	662.1	4,465.8	6,107.7				
5. Chhattisgarh	43.3	19.3	41.4	104.0	60.6	21.2	42.8	124.6	93.6	90.0	85.5	269.1	11.5	75.0	254.5	341.0				
6. Goa	1,102.9	281.6	973.9	2,358.3	1,623.7	311.4	1,239.4	3,174.5	2,395.0	524.8	2,699.2	5,619.0	775.0	523.6	5,493.3	6,791.9				
7. Gujarat	320.9	145.9	632.6	1,099.4	573.4	167.3	387.0	1,127.6	759.3	134.3	1,346.8	2,240.4	184.1	279.8	1,668.6	2,132.5				
8. Haryana	290.0	44.0	238.0	572.0	663.0	48.4	490.8	1,202.2	318.7	140.2	1,202.6	1,661.5	298.9	220.1	-329.4	189.6				
9. Himachal Pradesh	271.4	73.2	-178.4	166.2	368.6	84.1	-9.1	443.6	189.1	-	865.3	1,054.4	738.1	-	600.5	1,338.6				
10. Jammu and Kashmir	844.5	232.7	866.8	1,944.0	876.9	257.0	475.9	1,609.8	1,253.6	625.3	1,233.0	3,112.1	584.0	825.4	2,867.1	4,276.5				
11. Jharkhand	374.3	380.2	788.1	1,542.5	377.9	418.1	1,617.9	2,413.9	657.6	510.1	1,844.5	3,012.2	254.7	539.9	3,742.1	4,536.7				
12. Karnataka	795.9	451.3	679.2	1,926.3	1,132.2	496.4	192.0	1,820.6	1,512.8	558.7	2,055.3	4,126.7	964.7	849.7	2,097.0	3,911.4				
13. Kerala	2,461.9	468.3	2,023.5	4,953.7	3,136.7	519.3	2,786.2	6,442.2	3,984.7	616.9	2,860.9	7,462.4	-33.9	702.1	11,038.0	11,706.2				
14. Madhya Pradesh	-0.4	17.5	150.4	167.5	58.2	19.4	109.9	187.5	47.9	21.4	36.9	106.2	45.9	21.3	588.6	655.8				
15. Maharashtra	17.7	27.5	-22.1	23.1	27.2	30.3	69.0	126.5	35.4	70.0	41.9	147.3	21.8	70.0	117.3	209.1				
16. Manipur	23.5	16.1	85.7	125.3	25.5	18.2	80.6	124.2	28.2	30.0	74.1	132.3	32.3	35.0	111.9	179.2				
17. Meghalaya	22.1	43.6	118.5	184.2	28.4	48.0	127.5	203.9	30.3	70.0	142.9	243.2	116.6	86.4	46.1	249.1				
18. Mizoram	515.1	377.2	709.7	1,602.0	870.9	442.4	489.2	1,802.5	1,030.9	474.0	1,410.6	2,915.5	923.4	614.9	2,207.8	3,746.1				
19. Nagaland	1,096.4	243.3	125.0	1,464.7	930.1	267.7	1,279.8	2,477.6	1,077.8	345.2	2,356.4	3,779.3	-41.2	544.9	2,691.1	3,194.8				
20. Orissa	926.3	433.7	1,146.5	2,506.5	1,115.3	477.4	959.3	2,552.0	1,615.2	889.4	2,646.3	5,150.9	841.6	1,122.8	3,396.8	5,361.2				
21. Punjab	16.2	-	39.7	55.9	18.8	-	48.1	66.9	25.2	-	121.8	146.9	52.6	-	39.9	92.5				
22. Rajasthan	992.8	443.7	1,008.5	2,445.0	1,088.0	490.2	543.5	2,121.7	1,225.1	544.3	3,007.7	4,777.1	526.0	608.0	4,248.3	5,382.3				
23. Sikkim	44.4	19.7	57.6	121.7	71.2	-12.2	136.8	195.8	99.4	-47.9	66.9	118.4	69.3	75.4	145.6	290.3				
24. Tamil Nadu	2,509.9	1,031.8	2,414.5	5,956.2	3,323.4	1,139.9	3,112.7	7,576.0	4,687.2	1,819.8	5,125.5	11,632.5	2,266.5	2,073.7	6,758.5	11,098.7				
25. Tripura	2,080.7	492.2	824.0	3,396.9	3,191.2	542.1	274.4	4,007.7	4,903.5	609.7	1,595.9	7,109.1	882.5	664.8	10,119.1	11,666.4				
26. Uttar Pradesh	851.2	-	-161.2	690.0	1,026.5	-	-300.1	726.4	707.3	-	251.9	959.2	230.0	-	1,151.5	1,381.5				
27. West Bengal	17,547.3	6,515.3	13,188.8	37,251.4	23,676.3	7,280.2	13,243.5	44,200.0	31,057.2	10,467.1	3,272.9	74,253.8	12,408.0	12,663.7	66,408.9	91,480.6				
28. NCT Delhi																				
Total	17,547.3	6,515.3	13,188.8	37,251.4	23,676.3	7,280.2	13,243.5	44,200.0	31,057.2	10,467.1	3,272.9	74,253.8	12,408.0	12,663.7	66,408.9	91,480.6				

* : In case of Gross Fiscal Deficit indicates surplus.

(Contd.)

Table 14. (Contd.)

States	2000-01					2001-02					2002-03 (RE)					2003-04 (BE)					(Rs. crore)
	Net Loans from the Centre (82)	Net market borrowing (83)	Others (84)	Gross Fiscal Deficit (85)	Net Loans from the Centre (86)	Net market borrowing (87)	Others (88)	Gross Fiscal Deficit (89)	Net Loans from the Centre (90)	Net market borrowing (91)	Others (92)	Gross Fiscal Deficit (93)	Net Loans from the Centre (94)	Net market borrowing (95)	Others (96)	Gross Fiscal Deficit (97)					
1. Andhra Pradesh	1,094.3	1,398.7	4,812.8	7,305.9	2,523.2	1,901.2	2,298.7	6,723.1	1,047.6	2,848.2	3,445.6	7,341.4	2,220.3	1,678.7	3,439.2		7,338.1				
2. Arunachal Pradesh	-	-	210.1	210.1	-1.7	-	276.4	274.7	32.5	16.2	111.2	159.9	32.5	16.2	8.0	56.7					
3. Assam	-1.6	361.2	1,180.4	1,540.0	-188.1	511.0	1,125.2	1,448.1	-86.7	664.3	1,773.6	2,351.2	-115.4	361.6	2,876.8	3,123.1					
4. Bihar	1,159.1	839.1	2,886.2	488.3	750.1	1,124.8	2,135.4	4,010.3	457.9	972.5	348.1	4,911.4	582.7	678.1	2,846.5	4,107.3					
5. Chhattisgarh	-62.3	206.7	-191.9	-47.5	202.0	255.3	603.4	1,060.7	302.1	284.9	939.9	1,526.9	366.1	401.1	1,155.8	1,922.9					
6. Goa	67.2	80.0	265.7	412.9	66.2	89.3	257.4	412.9	30.9	110.0	277.3	418.2	33.6	120.5	267.8	421.9					
7. Gujarat	936.7	522.6	6,528.4	7,987.6	1,489.1	1,605.9	3,415.7	6,510.7	2,125.1	1,929.5	6,631.7	10,686.3	2,172.7	309.2	6,975.4	9,457.2					
8. Haryana	126.1	218.8	1,920.4	2,265.2	115.1	260.2	2,364.3	2,739.6	-155.0	524.8	1,832.9	2,202.7	-343.0	524.8	1,953.7	2,135.4					
9. Himachal Pradesh	-130.5	233.1	1,742.2	1,844.8	-22.8	363.9	1,170.3	1,511.4	-13.7	426.3	1,933.6	2,346.2	-0.5	314.1	2,188.4	2,502.0					
10. Jammu and Kashmir	229.3	-	1,937.0	2,166.4	-127.4	189.3	686.2	748.1	-126.7	382.2	989.5	1,245.0	81.8	88.6	489.8	660.2					
11. Jharkhand	-	-	-	-	187.1	173.9	1,281.7	1,642.7	271.0	182.8	1,733.7	2,187.5	-83.0	195.4	1,178.2	1,290.5					
12. Karnataka	656.3	825.6	2,737.4	4,219.3	1,696.3	1,048.9	3,124.7	5,869.9	611.1	1,283.3	3,865.4	5,759.8	2,292.2	973.5	276.7	6,032.8					
13. Kerala	199.1	541.2	3,137.5	3,877.8	244.6	881.1	2,143.7	3,269.4	596.8	786.4	1,461.8	2,845.0	555.0	423.1	2,328.9	3,306.9					
14. Madhya Pradesh	593.0	641.8	1,477.3	2,712.1	1,078.4	678.5	1,892.5	3,649.4	978.1	685.2	2,906.2	4,569.5	918.5	688.6	2,393.2	4,000.3					
15. Maharashtra	-118.8	772.4	8,322.2	8,975.8	-95.9	1,236.2	9,757.4	10,897.7	495.6	998.7	11,960.1	13,454.4	374.9	998.5	704.8	8,421.5					
16. Manipur	149.8	21.7	62.9	234.4	-88.3	45.2	383.4	340.3	432.3	64.1	-45.7	450.7	55.2	64.1	176.4	295.7					
17. Meghalaya	26.0	70.0	153.4	249.6	25.7	85.5	109.8	221.0	65.2	87.0	228.7	380.9	34.0	70.0	187.2	291.2					
18. Mizoram	-26.0	35.0	366.3	375.3	70.7	16.8	334.9	422.4	46.0	105.0	163.6	314.6	23.4	30.0	227.7	281.1					
19. Nagaland	54.4	95.1	209.3	358.8	64.9	136.0	165.1	366.0	60.5	167.0	164.8	392.3	66.1	120.0	126.1	312.2					
20. Orissa	505.5	664.0	2,155.8	3,325.3	518.1	675.6	2,770.5	3,964.2	1,105.4	1,214.7	861.3	3,181.4	2,312.2	686.4	1,220.6	4,219.2					
21. Punjab	-7.5	345.2	3,566.0	3,903.7	45.9	396.4	4,516.6	4,958.9	-755.7	106.2	4,465.7	4,772.1	-1,016.5	106.2	5,062.8	5,108.4					
22. Rajasthan	317.0	1,119.0	2,876.8	4,312.8	89	1,089.4	4,650.1	5,748.4	-215.2	2,264.4	4,455.4	6,504.6	313.6	839.4	626.2	7,415.0					
23. Sikkim	9.1	-	41.4	50.5	5.9	10.0	51.0	66.9	13.0	20.0	18.9	51.9	24.5	3.4	17.6	45.4					
24. Tamil Nadu	557.7	1,053.2	3,465.1	5,076.0	322.6	1,029.9	3,387.0	4,739.5	50.0	1,449.4	6,606.3	8,105.7	452.3	799.9	5,262.3	6,514.5					
25. Tripura	52.9	76.8	315.5	445.2	63.5	47.5	427.2	538.2	78.4	66.7	607.9	753.0	77.4	55.9	5,022.0	635.6					
26. Uttaranchal	70.1	16.0	50.3	136.4	5.9	195.9	222.4	424.2	-660.5	893.2	1,611.3	1,844.0	-622.5	869.4	1,711.8	1,958.7					
27. Uttar Pradesh	1,237.2	1,563.7	7,378.7	10,179.6	1,324.3	2,169.5	6,404.4	9,898.2	825.9	2,337.8	10,151.5	13,315.2	-1,307.3	3,842.5	1,726.8	19,803.2					
28. West Bengal	630.8	817.8	9,471.6	10,920.2	611.3	10,32.3	10,160.4	11,804.0	1,081.8	2,404.9	8,503.9	11,990.6	-1,828.7	664.9	13,547.8	12,384.0					
29. NCT Delhi	71.5	-	1,538.2	1,609.7	78.5	-	1,654.6	1,733.1	-559.6	-	3,133.5	2,573.9	122.6	-	2,012.0	2,134.6					
Total	8,396.2	12,518.8	68,617.0	89,532.0	10,974.1	17,249.5	67,770.4	95,994.0	8,133.7	24,231.2	84,270.6	116,635.6	7,794.7	16,879.9	91,501.2	116,175.4					

* : In case of Gross Fiscal Deficit indicates surplus.

Table 15. Financing of Gross Fiscal Deficit- 2003-04 (Accounts)

Table 15: Financing of Gross Fiscal Deficit- 2003-04 (Accounts)														(Rs. crore)
Sr. No.	States	Market Borrowings	Loans from Centre	Small Savings/ NSSF	Loans from LIC, NABARD, NCDC, SBI and other Banks	State Provident Funds	Reserve Funds	Deposits and Advances	Suspense and Miscellaneous	Remittances	Increase(+) / Decrease(-) in Cash Balance	Others [(13-sum (2-11))]	Gross Fiscal Deficit (GFD)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(13)	
1.	Andhra Pradesh	2,827	2,002	963	-300	335	212	815	-2,331	88	1	2,838	7,450	
2.	Arunachal Pradesh	150	-54	-114	17	36	70	-2	-81	1	-254	482	250	
3.	Assam	660	57	195	4	542	14	-68	304	8	171	-492	1,394	
4.	Bihar	678	874	1,869	346	-150	-	254	116	140	-81	61	4,107	
5.	Chhattisgarh	594	311	130	136	51	84	63	549	11	256	19	2,204	
6.	Goa	230	-72	283	11	42	-2	-15	-13	-12	-16	9	445	
7.	Gujarat	4,839	2,514	2,003	20	220	-39	448	-1,316	235	-	237	9,161	
8.	Haryana	1,086	250	-179	-702	295	-36	215	-22	-1	11	2,016	2,933	
9.	Himachal Pradesh	856	131	-203	-97	227	-32	-67	136	99	-105	1,440	2,384	
10.	Jammu and Kashmir	89	88	250	193	300	147	-1,039	-1	-	37	-81	-17	
11.	Jharkhand	195	159	614	75	150	-	27	20	-66	-515	1,000	1,658	
12.	Karnataka	2,603	1,007	522	-133	277	274	-648	-134	-114	-58	905	4,501	
13.	Kerala	1,711	354	686	447	438	8	-949	105	-124	-124	2,986	5,539	
14.	Madhya Pradesh	2,272	1,237	917	303	47	355	-332	-240	2	215	2,546	7,323	
15.	Maharashtra	7,246	566	3,432	1,682	384	2,516	1,080	-2,186	1,725	-189	1,671	17,929	
16.	Manipur	179	-30	-41	-	-33	-2	2	-49	55	-187	392	286	
17.	Meghalaya	149	30	-13	15	31	-2	-123	-61	-3	-140	318	202	
18.	Mizoram	96	-13	-9	53	84	1	87	16	58	67	-135	306	
19.	Nagaland	286	-463	-45	15	14	-3	-18	-140	-15	-174	386	-157	
20.	Orissa	1,694	723	87	24	232	-27	-80	122	-18	-198	1,013	3,573	
21.	Punjab	2,006	107	765	62	441	211	112	-52	-29	-79	1,337	4,880	
22.	Rajasthan	2,462	1,918	1,338	53	663	164	504	-184	6	-60	509	7,372	
23.	Sikkim	55	-1	-5	6	21	2	1	-100	-19	-92	183	50	
24.	Tamil Nadu	2,537	466	1,181	1,564	262	58	12	-129	113	-79	-395	5,591	
25.	Tripura	273	46	-6	80	108	13	28	12	-123	-2	-86	341	
26.	Uttar Pradesh	4,727	1,824	561	220	1,706	2,202	-371	124	-195	2	5,849	16,648	
27.	Uttaranchal	1,366	-888	786	50	157	-45	143	-727	-14	29	550	1,407	
28.	West Bengal	5,420	795	2,037	-9	240	231	-451	834	44	-149	3,880	12,870	
29.	NCT Delhi	-	177	2,810	-	-	-	-	-	-	549	-1,097	2,439	
Total		47,286	14,117	20,813	4,132	7,122	6,377	-374	-5,429	1,850	-1,164	28,340	123,070	

- : Negligible/ Nil.

Note: Same as in Appendix Table 8.

Source : Budget Documents of State Governments.

Table 16. Financing of Gross Fiscal Deficit 2004-05 (RE)

Sr. States No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Market Borrowings	Loans from Centre	Small Savings/ NSSF	Loans from LIC, NABARD, NCDC, SBI and other Banks	State Provident Funds	Reserve Funds	Deposits and Advances	Suspense and Miscellaneous	Remittances	Increase(+)/ Decrease(-) in Cash Balance	Others [13-sum (2-11)]	Gross Fiscal Deficit (GFD)
1. Andhra Pradesh		2,827	-935	3,563	1,077	342	35	-681	-	-	118	361	6,707
2. Arunachal Pradesh		13	261	15	31	42	-	24	-	-	-217	470	639
3. Assam		802	6	414	-80	775	-	-	-	-	-1,685	4,361	4,393
4. Bihar		-334	1,172	-2,080	-20	100	-	-30	-63	203	-8	4,599	3,539
5. Chhattisgarh		323	-127	891	230	57	31	155	34	15	-497	1,000	2,113
6. Goa		118	72	358	14	35	-	29	-	-	89	-175	539
7. Gujarat		1,808	881	6,965	-221	236	-	159	-	-	30	114	9,970
8. Haryana		361	-21	712	-170	325	1	188	-448	-	-26	104	1,026
9. Himachal Pradesh		371	91	200	21	165	-	-	-	-	48	757	1,653
10. Jammu and Kashmir		37	185	300	235	302	119	-223	-	-	-	51	1,008
11. Jharkhand		338	848	681	247	175	3	137	52	-18	-705	1,889	3,648
12. Karnataka		2,117	1,199	3,497	-3	327	-13	-685	-430	30	60	-1,906	4,192
13. Kerala		1,009	523	2,252	476	602	-13	-351	-	74	-274	995	5,299
14. Madhya Pradesh		1,473	115	2,739	329	529	37	-222	5	17	-260	2,023	6,785
15. Maharashtra		3,920	1,624	7,428	-225	519	3,668	1,013	1,851	-1,285	-299	269	18,484
16. Manipur		69	692	-	15	11	-	50	-10	-70	185	-324	618
17. Meghalaya		125	47	28	-23	40	-	43	-60	26	28	-42	212
18. Mizoram		32	68	-	42	94	-1	-26	-	1	-163	371	415
19. Nagaland		139	28	20	37	15	-	-19	-28	-	-134	309	368
20. Orissa		1,754	408	625	-28	800	-	-309	-34	27	-	-42	3,202
21. Punjab		1,652	-589	2,623	90	655	345	-	-	-9	55	11	4,832
22. Rajasthan		2,076	-398	3,937	336	851	118	-237	190	-	-7	185	7,051
23. Sikkim		11	24	21	7	20	-	-	100	-	8	63	237
24. Tamil Nadu		2,545	-2,285	5,856	36	510	-92	63	-53	4	-208	-924	5,452
25. Tripura		233	77	241	24	140	-	20	10	-30	96	-340	471
26. Uttar Pradesh		4,395	2,301	2,052	175	1,574	1,655	249	-500	-	-1,452	3,236	13,686
27. Uttaranchal		410	300	1,000	203	57	125	140	20	8	-329	725	2,659
28. West Bengal		4,017	1,259	6,201	2	313	201	-748	-	-	27	603	11,875
29. NCT Delhi		-	-2,023	3,159	-	-	-	-	-	-	-1,224	2,448	2,361
Total		32,643	5,801	53,700	2,863	9,611	6,221	-1,261	638	-1,007	-6,765	21,192	123,635

- : Nil/Negative/Nil.

Notes: 1. Same as in Appendix Table 8.

2. The financing pattern of Bihar for 2004-05 (RE) does not reflect capital receipts for items under 'internal Debt' excepting for 'Others'. As detailed break-up of 'internal Debt' was not available, the same has been included under 'Others' for Capital Receipts.

Source: Budget Documents of State Governments.

Table 17. Financing of Gross Fiscal Deficit - 2005-06 (BE)

Sr. States No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Market Borrowings	Loans from Centre	Small Savings/ NSSF	Loans from LIC, NABARD, NCDC, SBI and other Banks	State Provident Funds	Reserve Funds	Deposits and Advances	Suspense and Miscellaneous	Remittances	Increase(+)/ Decrease(-) in Cash Balance	Others [(13-sum (2-11))	Gross Fiscal Deficit (GFD)
1. Andhra Pradesh		2,822	-359	3,866	2,640	377	19	-1,919	-	-	37	896	8,380
2. Arunachal Pradesh		14	264	14	19	48	5	-	-	-	-86	188	467
3. Assam		418	188	963	98	655	-	-	-	-	-798	1,566	3,090
4. Bihar		-380	-572	-161	-21	20	-	-335	42	260	297	4,328	3,477
5. Chhattisgarh		343	241	818	207	57	33	140	34	15	-390	713	2,210
6. Goa		127	59	400	15	20	-	16	-	-	29	-63	603
7. Gujarat		305	2,176	3,991	-29	121	-	48	-	-	87	509	7,209
8. Haryana		387	191	1,534	157	332	18	-50	-345	-	-52	151	2,323
9. Himachal Pradesh		381	91	278	146	190	-	-	-	-	-23	-401	662
10. Jammu and Kashmir		109	246	300	263	513	120	-250	-	-	54	-89	1,266
11. Jharkhand		106	-194	510	598	173	-	-	52	-18	-1,887	4,404	3,878
12. Karnataka		1,269	1,674	554	332	359	-13	-685	770	30	-23	447	4,714
13. Kerala		773	984	2,521	449	502	6	-220	38	-337	-105	561	5,171
14. Madhya Pradesh		790	1,746	2,634	535	50	42	-220	5	17	-18	50	5,631
15. Maharashtra		958	2,936	2,744	1,173	686	1,834	810	-453	1,691	3,239	-6,669	8,951
16. Manipur		74	-29	-	10	-20	-	-50	-12	-	-55	158	76
17. Meghalaya		81	66	49	39	45	-	41	-61	12	19	-44	247
18. Mizoram		20	60	-	40	98	-1	-	-15	-	79	-135	160
19. Nagaland		145	54	12	53	20	-	-	-	-	-71	357	1,847
20. Orissa		594	911	168	261	200	-	-218	11	-5	-	-76	1,847
21. Punjab		272	332	3,608	-254	655	9	-	-	-9	109	-272	4,449
22. Rajasthan		968	1,771	4,000	473	501	-164	198	14	-	977	-1,771	6,967
23. Sikkim		-4	45	10	5	20	-1	50	-15	5	-51	102	125
24. Tamil Nadu		2,448	-325	3,677	340	536	-19	10	-10	-	-135	-210	6,351
25. Tripura		76	-5	124	58	110	-	-	-	-	-287	539	617
26. Uttar Pradesh		2,062	2,990	6,225	232	1,320	2,176	249	-1,500	-	538	-761	13,533
27. Uttaranchal		233	197	1,100	187	63	102	180	31	-	-108	229	2,213
28. West Bengal		716	1,768	10,502	-4	275	39	-726	-	-	-248	823	13,146
29. NCT Delhi		-	-125	2,187	-	-	-	-	-	-	-	-110	1,952
Total		16,108	17,382	52,629	8,025	7,925	4,205	-2,800	-1,413	1,661	1,127	5,222	110,070

- : Negligible/ Nil.

Notes : 1. Same as in Appendix Table 8.

2. The financing pattern of Bihar for 2005-06 (BE) does not reflect capital receipts for items under 'Internal Debt' excepting for 'Others'. As detailed break-up of 'Internal Debt' was not available, the same has been included under 'Others' for Capital Receipts.

Source : Budget Documents of State Governments.

Table 18. Composition of Outstanding Liabilities (As on end-March)

States	1980-81					1981-82					1982-83					1983-84				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
	Internal Debt	Loans and Advances from Central Government	Provi- dent Funds, etc.	Total Debt	Internal Debt	Loans and Advances from Central Government	Provi- dent Funds, etc.	Total Debt	Internal Debt	Loans and Advances from Central Government	Provi- dent Funds, etc.	Total Debt	Internal Debt	Loans and Advances from Central Government	Provi- dent Funds, etc.	Total Debt	Internal Debt	Loans and Advances from Central Government	Provi- dent Funds, etc.	Total Debt
1. Andhra Pradesh	314	1,360	107	1,781	373	1,470	130	1,973	440	1,639	158	2,237	564	1,793	176	2,533				
2. Arunachal Pradesh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Assam	93	601	39	733	102	708	43	853	-4	998	47	1,041	10	1,246	60	1,316				
4. Bihar*	191	1,602	204	1,997	231	1,783	263	2,277	313	2,214	348	2,875	379	2,588	449	3,416				
5. Goa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Gujarat	282	765	131	1,178	301	909	148	1,358	303	1,187	176	1,666	331	1,408	211	1,950				
7. Haryana	147	393	99	639	186	451	121	758	160	570	147	877	210	654	178	1,042				
8. Himachal Pradesh	22	119	49	190	53	138	60	251	32	190	74	296	39	216	87	342				
9. Jammu and Kashmir	35	793	58	886	46	907	68	1,021	55	779	88	922	75	914	114	1,103				
10. Karnataka	246	823	120	1,189	268	902	146	1,316	293	989	176	1,458	359	1,094	207	1,660				
11. Kerala	167	660	181	1,008	275	606	207	1,088	251	769	238	1,258	353	914	314	1,581				
12. Madhya Pradesh*	227	1,007	359	1,593	274	1,134	429	1,837	198	1,445	529	2,172	253	1,622	646	2,521				
13. Maharashtra	371	1,497	315	2,183	474	1,761	355	2,590	450	2,184	414	3,048	464	2,606	466	3,536				
14. Manipur	27	46	5	78	76	46	6	128	29	121	8	158	39	126	11	176				
15. Meghalaya	13	12	5	30	24	16	6	46	29	38	7	74	32	45	8	85				
16. Mizoram	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17. Nagaland	30	16	19	65	42	17	21	80	48	45	29	122	66	52	36	154				
18. Orissa	202	863	111	1,176	233	950	129	1,312	260	1,082	156	1,498	302	1,236	211	1,749				
19. Punjab	308	474	92	874	424	524	107	1,055	392	671	132	1,195	552	740	159	1,451				
20. Rajasthan	374	1,093	115	1,582	548	1,207	139	1,894	361	1,639	190	2,190	400	1,791	251	2,442				
21. Sikkim	1	10	1	12	1	12	1	14	1	15	1	17	2	19	2	23				
22. Tamil Nadu	356	985	74	1,415	379	1,092	90	1,561	417	1,213	136	1,766	485	1,406	154	2,045				
23. Tripura	23	21	13	57	29	26	14	69	30	62	21	113	44	70	27	141				
24. Uttar Pradesh*	685	2,519	273	3,477	780	2,797	317	3,894	825	3,101	404	4,330	936	3,490	489	4,915				
25. West Bengal	329	1,661	121	2,111	572	1,864	142	2,578	338	2,599	163	3,100	423	2,951	197	3,571				
26. NCT Delhi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	4,443	17,320	2,491	24,254	5,691	19,320	2,942	27,953	5,221	23,550	3,642	32,413	6,318	26,981	4,453	37,752				

See 'Notes on Tables'.

(Contd.)

Table 18. (Contd.)

States	1984-85				1985-86				1986-87				1987-88			
	Loans and Advances from Central Government		Provi- dent Funds, etc.		Loans and Advances from Central Government		Provi- dent Funds, etc.		Loans and Advances from Central Government		Provi- dent Funds, etc.		Loans and Advances from Central Government		Provi- dent Funds, etc.	
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
1. Andhra Pradesh	774	1,999	201	2,974	735	2,538	246	3,519	875	2,809	299	3,983	1,048	3,069	404	4,521
2. Arunachal Pradesh	-	-	-	-	-	-	-	-	-	138	2	140	-	174	3	177
3. Assam	67	1,477	71	1,615	153	1,857	68	2,078	172	2,107	68	2,347	190	2,419	82	2,691
4. Bihar*	362	2,891	566	3,819	444	3,413	749	4,606	554	3,705	864	5,123	755	4,031	1,101	5,887
5. Goa	-	-	-	-	-	-	-	-	-	295	6	301	-	425	12	437
6. Gujarat	405	1,653	258	2,316	402	2,048	301	2,751	442	2,465	339	3,246	554	3,030	395	3,979
7. Haryana	280	723	216	1,219	260	941	246	1,447	285	1,064	284	1,633	295	1,153	372	1,820
8. Himachal Pradesh	39	251	105	395	44	312	121	477	56	356	138	550	71	437	179	687
9. Jammu and Kashmir	141	1,067	148	1,356	135	1,177	160	1,472	157	2,476	171	2,804	199	1,789	210	2,198
10. Karnataka	405	1,275	249	1,929	429	1,774	299	2,502	533	1,983	364	2,880	675	2,132	465	3,272
11. Kerala	520	955	383	1,858	374	1,382	481	2,237	466	1,496	526	2,488	604	1,616	610	2,830
12. Madhya Pradesh*	306	1,772	742	2,820	308	2,168	841	3,317	361	2,405	983	3,749	415	2,705	1,178	4,298
13. Maharashtra	506	3,171	532	4,209	538	3,912	585	5,035	574	4,634	645	5,853	621	5,277	716	6,614
14. Manipur	47	125	15	187	48	142	19	209	53	137	25	215	66	141	29	236
15. Meghalaya	36	52	10	98	38	58	11	107	41	67	13	121	41	78	16	135
16. Mizoram	-	-	-	-	-	27	-	27	-	107	1	108	-	124	3	127
17. Nagaland	61	57	37	155	64	76	40	180	76	104	44	224	96	109	48	253
18. Orissa	389	1,321	269	1,979	476	1,508	325	2,309	553	1,633	394	2,580	663	1,831	479	2,973
19. Punjab	486	1,109	199	1,794	509	1,734	240	2,483	346	2,179	286	2,811	373	2,975	377	3,725
20. Rajasthan	479	1,933	344	2,756	545	2,153	420	3,118	635	2,341	525	3,501	791	2,671	678	4,140
21. Sikkim	4	22	3	29	6	27	3	36	9	36	4	49	12	42	6	60
22. Tamil Nadu	556	1,574	175	2,305	514	1,809	217	2,540	612	2,018	264	2,894	869	2,253	323	3,445
23. Tripura	53	80	27	160	62	87	30	179	72	97	31	200	84	110	48	242
24. Uttar Pradesh*	1,490	3,948	614	6,052	1,509	5,068	709	7,286	1,703	5,559	796	8,058	1,869	6,384	936	9,189
25. West Bengal	594	3,106	221	3,921	488	3,631	247	4,366	571	3,927	282	4,780	680	4,147	320	5,147
26. NCT Delhi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	8,000	30,561	5,385	43,946	8,081	37,842	6,358	52,281	9,146	44,138	7,354	60,638	10,971	49,122	8,990	69,083

Table 18. (Contd.)

States	1988-89				1989-90				1990-91				1991-92			
	Internal Debt	Loans and Advances from Central Government	Provi- dent Funds, etc.	Total Debt	Internal Debt	Loans and Advances from Central Government	Provi- dent Funds, etc.	Total Debt	Internal Debt	Loans and Advances from Central Government	Provi- dent Funds, etc.	Total Debt	Internal Debt	Loans and Advances from Central Government	Provi- dent Funds, etc.	Total Debt
(1)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
1. Andhra Pradesh	1,259	3,165	463	4,887	1,499	3,567	534	5,600	1,764	4,368	611	6,743	2,123	5,056	740	7,919
2. Arunachal Pradesh	7	215	9	231	13	217	12	242	25	291	24	340	34	297	35	366
3. Assam	362	2,685	123	3,170	589	3,067	147	3,803	415	3,635	185	4,235	481	3,789	220	4,490
4. Bihar*	988	4,454	1,360	6,802	1,237	5,023	1,535	7,795	1,575	5,780	1,876	9,231	1,980	6,615	2,198	10,793
5. Goa	9	543	20	572	19	622	30	671	33	768	45	846	43	801	57	901
6. Gujarat	580	3,519	425	4,524	693	4,145	497	5,335	718	4,948	564	6,230	874	5,540	657	7,071
7. Haryana	343	1,217	469	2,029	416	1,354	553	2,323	497	1,641	683	2,821	545	1,831	815	3,191
8. Himachal Pradesh	87	513	218	818	104	626	269	999	139	828	330	1,297	185	882	395	1,462
9. Jammu and Kashmir	215	2,114	245	2,574	350	2,506	304	3,160	370	2,836	369	3,575	417	2,839	440	3,696
10. Karnataka	912	2,100	407	3,419	1,044	2,475	526	4,045	988	3,010	635	4,633	1,163	3,381	789	5,333
11. Kerala	718	1,495	705	2,918	928	1,654	920	3,502	1,100	2,166	1,176	4,442	1,323	2,435	1,433	5,191
12. Madhya Pradesh*	579	3,012	1,489	5,080	661	3,356	1,717	5,734	830	3,659	2,036	6,525	1,252	4,053	2,307	7,612
13. Maharashtra	689	5,938	829	7,456	785	6,785	1,021	8,591	850	7,826	1,174	9,850	1,008	9,040	1,336	11,384
14. Manipur	82	146	53	281	105	159	56	320	118	175	61	354	151	196	80	427
15. Meghalaya	41	97	19	157	44	125	19	188	38	146	23	207	50	159	28	237
16. Mizoram	8	164	7	179	12	188	9	209	20	85	17	122	35	93	28	156
17. Nagaland	115	115	60	290	133	129	70	332	160	193	85	438	185	205	82	472
18. Orissa	766	2,000	607	3,373	976	2,224	721	3,921	1,022	2,653	856	4,531	1,351	2,869	1,049	5,269
19. Punjab	344	3,783	480	4,607	387	4,575	596	5,558	415	5,732	712	6,859	453	6,607	833	7,893
20. Rajasthan	979	3,021	673	4,673	1,083	3,267	849	5,199	1,271	3,451	1,014	5,736	1,487	3,829	1,230	6,546
21. Sikkim	23	47	10	80	34	67	12	113	50	77	16	143	62	85	19	166
22. Tamil Nadu	1,035	2,442	418	3,895	1,305	2,775	547	4,627	1,446	3,289	766	5,501	1,677	3,932	918	6,527
23. Tripura	99	139	56	294	118	202	74	394	134	246	96	476	166	262	118	546
24. Uttar Pradesh*	2,376	7,027	967	10,370	2,875	8,161	1,324	12,360	3,428	10,012	1,758	15,198	3,785	11,776	2,108	17,669
25. West Bengal	820	4,341	344	5,505	1,007	4,941	421	6,369	1,185	6,037	648	7,870	1,526	6,682	751	8,959
26. NCT Delhi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	13,436	54,292	10,456	78,184	16,417	62,210	12,763	91,390	18,591	73,852	15,760	108,203	22,356	83,254	18,666	124,276

(Contd.)

Table 18. (Contd.)

(Rs. crore)

States	1992-93				1993-94				1994-95				1995-96			
	Internal Debt	Loans and Advances from Central Government	Provi- dent Funds, etc.	Total Debt	Internal Debt	Loans and Advances from Central Government	Provi- dent Funds, etc.	Total Debt	Internal Debt	Loans and Advances from Central Government	Provi- dent Funds, etc.	Total Debt	Internal Debt	Loans and Advances from Central Government	Provi- dent Funds, etc.	Total Debt
(1)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
1. Andhra Pradesh	2,477	5,852	854	9,183	2,862	7,094	1,109	11,065	3,329	8,342	1,334	13,005	3,889	9,675	1,599	15,163
2. Arunachal Pradesh	40	377	40	457	50	394	52	496	85	418	68	571	96	449	86	631
3. Assam	433	3,735	264	4,432	690	3,358	291	4,339	863	3,550	332	4,745	1,218	3,864	379	5,461
4. Bihar	2,310	7,240	2,645	12,195	2,682	7,859	3,052	13,593	3,123	8,586	3,397	15,106	3,526	9,389	3,652	16,567
5. Goa	53	836	67	956	79	853	83	1,015	87	894	101	1,082	113	932	122	1,167
6. Gujarat	1,006	6,083	771	7,860	1,002	6,625	956	8,583	1,225	7,344	1,098	9,667	1,501	8,370	1,257	11,128
7. Haryana	629	2,005	945	3,579	798	2,216	1,117	4,131	874	2,542	1,317	4,733	984	3,256	1,538	5,778
8. Himachal Pradesh	212	941	489	1,642	164	1,030	608	1,802	312	1,279	726	2,317	745	1,426	872	3,043
9. Jammu and Kashmir	471	2,942	545	3,958	518	2,879	665	4,062	595	2,865	783	4,243	689	2,991	893	4,573
10. Karnataka	1,358	3,870	917	6,145	1,566	4,374	1,340	7,280	1,745	5,426	1,567	8,738	2,017	6,040	1,835	9,892
11. Kerala	1,554	2,721	1,630	5,905	1,735	3,114	2,350	7,199	2,079	3,726	3,016	8,821	2,486	4,238	3,389	10,113
12. Madhya Pradesh*	1,156	4,362	2,723	8,241	1,624	4,727	3,169	9,520	1,688	5,245	3,644	10,577	2,392	5,790	4,136	12,318
13. Maharashtra	1,310	9,899	1,510	12,719	1,474	10,979	1,782	14,235	1,941	12,039	2,040	16,020	2,469	13,479	2,332	18,280
14. Manipur	169	188	88	445	192	188	96	476	215	194	101	510	254	207	107	568
15. Meghalaya	59	173	34	266	88	194	40	322	130	223	49	402	139	235	58	432
16. Mizoram	46	138	48	232	68	152	59	279	86	165	77	328	121	191	105	417
17. Nagaland	205	201	91	497	263	214	192	669	299	250	245	794	355	268	317	940
18. Orissa	1,637	3,148	1,344	6,129	1,933	3,434	1,646	7,013	2,152	3,846	1,962	7,960	2,728	4,351	2,306	9,385
19. Punjab	729	7,734	1,006	9,469	534	8,722	1,244	10,500	1,110	9,544	1,495	12,149	1,864	9,953	1,813	13,630
20. Rajasthan	1,655	4,264	1,486	7,405	1,893	4,727	2,081	8,701	2,251	5,421	2,526	10,198	2,872	6,277	3,043	12,192
21. Sikkim	74	93	25	192	81	102	32	215	92	114	38	244	105	128	44	277
22. Tamil Nadu	1,882	4,682	1,160	7,724	2,213	5,523	1,589	9,325	2,561	6,801	1,811	11,173	3,015	7,540	1,997	12,552
23. Tripura	265	283	145	693	204	296	180	680	225	313	221	759	255	333	262	850
24. Uttar Pradesh*	4,323	13,241	2,544	20,108	5,446	14,470	3,093	23,009	5,892	17,093	3,578	26,563	6,596	19,215	4,165	29,976
25. West Bengal	1,728	7,281	865	9,874	2,150	8,166	995	11,311	2,262	9,719	1,078	13,059	2,789	11,417	1,193	15,399
26. NCT Delhi	-	123	-	123	-	255	-	255	-	766	-	766	-	1,492	-	1,492
Total	25,781	92,412	22,236	140,429	30,309	101,945	27,821	160,075	35,221	116,705	32,601	184,530	43,218	131,506	37,500	212,224

(Contd.)

Table 18. (Contd.)

States	1996-97				1997-98				1998-99				1999-2000			
	Internal Debt	Loans and Advances from Central Government	Provi- dent Funds, etc.	Total Debt	Internal Debt	Loans and Advances from Central Government	Provi- dent Funds, etc.	Total Debt	Internal Debt	Loans and Advances from Central Government	Provi- dent Funds, etc.	Total Debt	Internal Debt	Loans and Advances from Central Government	Provi- dent Funds, etc.	Total Debt
(1)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81) (82)
1. Andhra Pradesh	4,568	10,484	1,842	16,894	5,727	12,059	2,183	19,969	7,446	13,941	2,518	23,905	10,688	1,141	15,415	3,011 29,114
2. Arunachal Pradesh	108	486	108	702	122	525	132	779	138	569	159	866	145	1	508	193 906
3. Assam	1,378	3,998	436	5,812	1,552	4,152	508	6,212	1,863	4,292	682	6,837	3,057	300	4,503	1,013 8,573
4. Bihar*	3,993	10,357	3,835	18,185	4,652	11,677	3,835	20,164	5,339	13,991	3,863	23,193	7,992	1,700	14,970	5,391 28,353
5. Goa	140	975	163	1,278	170	1,036	203	1,409	290	1,130	262	1,682	466	83	1,141	314 1,921
6. Gujarat	1,889	9,473	1,422	12,784	2,348	11,097	1,616	15,061	2,974	13,492	2,096	18,562	6,195	2,304	14,267	2,522 22,984
7. Haryana	1,158	3,577	1,785	6,520	1,388	4,150	2,093	7,631	1,748	4,910	2,838	9,496	3,059	674	5,094	11,556 6,473
8. Himachal Pradesh	816	1,716	1,001	3,533	389	2,379	1,198	3,966	1,549	2,697	1,468	5,714	1,731	69	2,996	1,746 6,473
9. Jammu and Kashmir	793	3,262	1,019	5,074	1,035	3,631	1,191	5,857	1,237	3,820	1,278	6,335	1,312	-	4,558	1,873 7,743
10. Karnataka	2,339	6,885	2,120	11,344	2,719	7,762	2,464	12,945	3,484	9,015	2,944	15,443	5,583	950	9,599	3,543 18,725
11. Kerala	2,971	4,613	3,838	11,422	3,585	4,991	4,293	12,869	4,424	5,648	5,628	15,700	5,735	571	5,903	8,538 20,176
12. Madhya Pradesh*	2,993	6,585	4,640	14,218	3,349	7,718	4,973	16,040	4,193	9,230	5,844	19,267	6,142	994	10,195	6,753 23,090
13. Maharashtra	3,073	15,941	2,737	21,751	3,710	19,078	3,082	25,870	4,394	23,062	3,720	31,176	9,469	4,120	23,028	5,803 38,300
14. Manipur	286	207	101	594	480	265	120	865	710	313	127	1,150	648	18	359	415 1,422
15. Meghalaya	161	252	70	483	189	280	93	562	281	315	116	712	393	13	337	144 874
16. Mizoram	150	214	141	505	177	240	177	594	241	268	221	730	330	7	300	253 883
17. Nagaland	419	290	354	1,063	482	318	386	1,186	610	349	419	1,378	718	11	465	461 1,644
18. Orissa	3,165	4,866	2,628	10,659	3,577	5,737	3,088	12,402	4,368	6,768	3,921	15,057	5,642	384	7,691	4,975 18,308
19. Punjab	2,141	11,049	2,287	15,477	2,392	11,979	2,845	17,216	4,150	13,057	3,670	20,877	6,078	1,712	13,016	4,568 23,662
20. Rajasthan	3,400	7,203	3,678	14,281	3,922	8,319	4,190	16,431	5,780	9,934	5,394	21,108	9,220	1,705	10,775	6,688 26,683
21. Sikkim	117	144	51	312	133	163	60	356	170	188	146	504	251	-	241	186 678
22. Tamil Nadu	3,462	8,533	2,188	14,183	4,099	9,621	2,563	16,283	5,036	10,846	3,700	19,582	7,618	1,014	11,372	4,849 23,839
23. Tripura	281	378	317	976	304	449	373	1,126	388	548	453	1,389	581	65	617	582 1,780
24. Uttar Pradesh*	7,779	21,725	4,799	34,303	8,997	25,048	5,962	40,007	11,646	29,735	7,243	48,624	19,410	3,256	32,002	8,558 59,970
25. West Bengal	3,354	13,498	1,319	18,171	3,877	16,689	1,475	22,041	4,661	21,592	2,364	28,617	11,365	4,160	22,475	3,166 37,006
26. NCT Delhi	-	2,343	-	2,343	-	3,370	-	3,370	-	4,077	-	4,077	1,165	-	4,307	- 5,472
Total	50,934	149,054	42,879	242,867	59,375	172,733	49,103	281,211	77,120	203,787	61,074	341,981	124,993	26,417	216,194	78,948 420,135

(Rs. crore)

Table 18. (Contd.)

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States	2000-01										2001-02										2002-03 (RE)							2003-04 (BE)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
	Inter- nal Debt	of which: Special Securi- ties Issued to NSSF	(83)	(84)	Loans and Advan- ces from Central Govern- ment	(85)	Provi- dent Funds, etc.	Total Debt	Inter- nal Debt	of which: Special Securi- ties Issued to NSSF	(86)	Loans and Advan- ces from Central Govern- ment	(87)	Provi- dent Funds, etc.	Total Debt	Inter- nal Debt	of which: Special Securi- ties Issued to NSSF	(88)	(89)	Loans and Advan- ces from Central Govern- ment	(90)	Provi- dent Funds, etc.	Total Debt	Inter- nal Debt	of which: Special Securi- ties Issued to NSSF	(91)	Loans and Advan- ces from Central Govern- ment	(92)	Provi- dent Funds, etc.	Total Debt	Inter- nal Debt	of which: Special Securi- ties Issued to NSSF	(93)	(94)	Loans and Advan- ces from Central Govern- ment	(95)	Provi- dent Funds, etc.	Total Debt	Inter- nal Debt	of which: Special Securi- ties Issued to NSSF	(96)	Loans and Advan- ces from Central Govern- ment	(97)	Provi- dent Funds, etc.	Total Debt	Inter- nal Debt	of which: Special Securi- ties Issued to NSSF	(98)	(99)	Loans and Advan- ces from Central Govern- ment	(100)	Provi- dent Funds, etc.	Total Debt																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															

(Rs. crore)

Table 19. Composition of Outstanding Liabilities - 2005 (RE) (As on end-March)

States	Total Internal Debt	Market Loans	NSSF	WMA from RBI	Loans from Banks & FIs	Loans from LIC	Loans from GIC	Loans from NABARD	Loans from SBI & Other Banks	Loans from NCDC
(1)	2 = sum (3-6)+14	(3)	(4)	(5)	6 = sum (7-13)	(7)	(8)	(9)	(10)	(11)
Andhra Pradesh	40,761.04	19,963.93	11,260.98	-	7,099.88	1,806.54	-	1,198.19	-	2.06
Arunachal Pradesh	175.78	279.00	-95.98	-76.41	69.16	1.13	-	78.28	-	-1.62
Assam	8,744.08	5,129.31	2,681.13	-256.27	327.64	3.89	-	117.05	4.43	-34.37
Bihar	22,818.29	10,462.99	6,397.10	-1,960.61	7,877.14	12.41	-	1,088.74	36.70	-4.88
Chhattisgarh	6,435.92	2,786.54	2,315.94	200.14	649.93	32.40	-	508.18	-	104.34
Goa	2,197.45	961.21	1,162.46	-108.24	182.02	30.66	-	44.44	-	6.56
Gujarat	38,939.63	12,656.96	24,625.78	-42.44	1,698.44	0.28	-	170.10	0.15	47.11
Haryana	11,815.08	4,754.85	4,259.03	0.01	778.90	28.60	-	549.10	-	96.76
Himachal Pradesh	10,881.14	3,690.48	846.56	952.75	5,391.35	780.74	-	290.69	-	9.93
Jammu and Kashmir	6,341.50	2,692.92	1,042.56	-20.62	2,626.65	510.82	-	738.42	608.01	0.15
Jharkhand	7,912.93	3,310.68	3,301.52	63.32	1,222.70	4.34	-	594.00	5.70	-14.20
Karnataka	21,007.58	11,762.00	9,455.25	-	-209.67	747.67	-	579.84	0.23	39.74
Kerala	19,324.22	9,597.30	5,244.10	-332.31	3,655.92	2,282.25	-	655.12	-	244.10
Madhya Pradesh	23,529.80	9,298.91	7,788.49	574.13	1,789.13	786.97	-	873.04	0.80	32.04
Maharashtra	54,544.68	17,543.59	31,528.84	0.02	5,471.22	2,656.21	-	-127.84	2.01	734.24
Manipur	878.94	597.69	-23.75	208.23	96.77	20.39	-	7.77	14.10	14.32
Meghalaya	1,053.81	824.98	48.29	-	166.56	1.39	-	37.51	-	11.81
Mizoram	787.62	501.17	0.69	-147.12	387.31	274.57	-	67.12	-	1.21
Nagaland	1,895.52	1,236.51	1.27	239.17	418.57	96.64	-	75.09	-	18.59
Orissa	14,377.42	9,580.89	2,810.31	-566.80	1,449.87	51.22	-	570.49	-	16.03
Punjab	27,380.44	7,718.66	11,451.64	743.07	6,829.73	7.25	-	915.40	5,130.86	9.82
Rajasthan	31,726.82	14,358.48	15,222.57	-161.86	1,938.53	990.55	-	417.80	-	-15.07
Sikkim	638.60	331.69	39.49	-	219.63	37.04	-	11.14	-	-0.32
Tamil Nadu	31,576.08	13,786.36	13,025.95	-1,882.96	6,646.73	1,112.37	-	892.02	350.00	1,434.48
Tripura	1,413.14	1,024.78	234.38	-143.76	297.74	404.38	-	13.69	-0.09	0.51
Uttaranchal	7,376.79	3,435.45	2,951.55	-15.86	1,005.70	26.85	-	300.81	31.39	11.98
Uttar Pradesh	53,745.86	26,427.94	18,490.93	320.28	2,641.10	-3.92	-	1,002.18	1,173.65	-44.17
West Bengal	62,606.50	18,728.03	31,668.07	632.25	9,612.31	47.62	-	57.09	-	112.10
NCT Delhi	13,690.58	-	13,690.58	-	-	-	-	-	-	-
All States	524,577.25	213,443.28	221,425.73	-1,781.89	70,340.97	12,751.47	-	11,725.50	7,357.93	2,833.25

(Contd.)

Table 19. (Concl'd.)

Year	Loans from Other Institutions (12)	Other Loans (13)	Compensation & Other Bonds (14)	Loans & Advances from Centre (15)	Provident Funds, etc. (16)	Reserve Funds (17)	Deposit & Advances (18)	Contingency Funds (19)	Outstanding Lia- bilities (20=2+sum (15-19))
(1)									
Andhra Pradesh	-	4,093.08	2,436.25	21,497.10	5,054.33	600.09	4,624.93	64.84	72,602.33
Arunachal Pradesh	-	-8.63	-	649.23	488.15	98.09	-9.27	0.05	1,402.03
Assam	-	236.64	862.28	4,773.92	3,117.92	431.00	-471.05	-	16,595.87
Bihar	-	6,743.97	41.67	16,263.60	7,425.45	-46.45	1,816.90	261.49	48,539.27
Chhattisgarh	-	5.01	483.37	3,105.91	2,053.81	546.12	1,154.62	8.80	13,305.19
Goa	-	100.36	-	1,302.02	520.09	9.09	355.73	28.82	4,413.20
Gujarat	-	1,480.80	0.89	21,684.08	3,941.32	1,176.38	7,880.51	107.25	73,669.16
Haryana	-	104.43	2,022.29	6,234.60	5,278.24	363.53	1,228.91	10.00	24,930.36
Himachal Pradesh	-	4,309.98	-	2,837.61	2,895.18	276.15	641.71	5.00	17,536.79
Jammu and Kashmir	-	769.24	-	4,406.52	3,480.75	911.55	-2,858.61	0.20	12,281.91
Jharkhand	-	632.86	14.71	5,476.73	2,378.54	9.75	641.47	88.52	16,507.95
Karnataka	-	-1,577.15	-	14,292.89	6,581.41	747.70	2,689.24	39.22	45,358.04
Kerala	-	474.44	1,159.21	7,983.05	15,436.68	186.16	1,227.36	8.11	44,165.57
Madhya Pradesh	-	96.28	4,079.14	10,944.79	6,885.34	1,246.13	1,778.21	16.91	44,401.17
Maharashtra	-	2,206.60	1.02	28,962.97	8,312.50	19,534.33	13,259.33	102.50	124,716.31
Manipur	-	40.20	-	1,569.22	584.37	13.50	193.81	-	3,239.85
Meghalaya	-	115.84	13.99	509.36	369.89	12.96	267.05	6.00	2,219.07
Mizoram	-	44.42	45.57	634.78	720.62	4.01	238.91	0.10	2,396.04
Nagaland	-	228.25	-	536.67	534.99	-5.17	-93.28	0.35	2,869.08
Orissa	-	812.13	1,103.15	11,068.57	8,618.83	173.97	1,748.04	48.27	36,035.11
Punjab	-	766.40	637.34	13,153.48	7,441.11	1,017.65	1,181.24	25.00	50,198.92
Rajasthan	-	545.25	369.10	13,973.97	11,708.99	698.78	3,577.04	35.00	61,720.60
Sikkim	-	171.77	47.80	279.40	288.67	5.99	7.81	0.50	1,220.97
Tamil Nadu	-	2,857.87	-	10,759.84	7,454.56	590.93	3,160.91	150.00	53,692.32
Tripura	-	-120.74	-	916.64	1,521.74	-12.33	115.61	10.00	3,964.80
Uttaranchal	-	634.67	-0.05	778.13	928.55	386.94	1,176.61	28.10	10,675.12
Uttar Pradesh	-	513.35	5,865.61	39,639.92	15,242.96	15,168.96	10,843.15	-951.96	133,088.89
West Bengal	-	9,395.50	1,965.83	26,707.84	4,822.91	699.79	7,023.85	19.33	101,880.21
NCT Delhi	-	-	-	2,927.64	-	-	-	-	16,618.22
All States	-	35,672.81	21,149.16	273,870.48	134,087.90	44,785.60	63,400.74	112.39	10,40,834.36

Note: As detailed break-up of Internal Debt of Bihar for 2004-05 (RE) was not available, the same has been included under 'Other Loans'.

Table 20. Market Borrowings *

States (1)	1990-91			1991-92			1992-93			1993-94		
	Gross (2)	Repayment (3)	Net (4)	Gross (5)	Repayment (6)	Net (7)	Gross (8)	Repayment (9)	Net (10)	Gross (11)	Repayment (12)	Net (13)
1. Andhra Pradesh	240	-	240	340	-	340	363	-	363	393	57	336
2. Arunachal Pradesh	4	-	4	5	-	5	5	-	5	5	-	5
3. Assam	34	-	34	38	-	38	120	-	120	124	13	112
4. Bihar	340	-	340	389	-	389	400	-	400	414	29	385
5. Chhattisgarh	-	-	-	-	-	-	-	-	-	-	-	-
6. Goa	9	-	9	10	-	10	10	-	10	10	-	10
7. Gujarat	84	-	84	98	-	98	132	-	132	138	32	106
8. Haryana	54	-	54	67	-	67	76	-	76	79	15	64
9. Himachal Pradesh	23	-	23	26	-	26	26	-	26	26	2	24
10. Jammu and Kashmir	29	-	29	37	-	37	34	-	34	45	3	42
11. Jharkhand	-	-	-	-	-	-	-	-	-	-	-	-
12. Karnataka	137	-	137	158	-	158	177	-	177	181	25	156
13. Kerala	152	-	152	201	-	201	215	-	215	220	26	193
14. Madhya Pradesh	151	-	151	164	-	164	179	-	179	182	19	163
15. Maharashtra	104	-	104	189	-	189	223	-	223	226	39	187
16. Manipur	11	-	11	12	-	12	15	-	15	15	3	12
17. Meghalaya	-	-	-	13	-	13	13	-	13	17	-	17
18. Mizoram	-	-	-	-	-	-	-	-	-	5	-	5
19. Nagaland	14	-	14	16	-	16	19	-	19	20	4	16
20. Orissa	144	-	144	262	-	262	272	-	272	300	26	274
21. Punjab	37	-	37	41	-	41	47	-	47	51	14	37
22. Rajasthan	161	-	161	204	-	204	232	-	232	249	42	207
23. Sikkim	6	-	6	7	-	7	7	-	7	7	-	7
24. Tamil Nadu	185	-	185	233	-	233	289	-	289	313	38	275
25. Tripura	13	-	13	17	-	17	19	-	19	20	3	17
26. Uttaranchal	-	-	-	-	-	-	-	-	-	-	-	-
27. Uttar Pradesh	459	-	459	576	-	576	639	-	639	807	93	714
28. West Bengal	178	-	178	271	-	271	296	-	296	300	22	278
All States	2,569	-	2,569	3,372	-	3,372	3,805	-	3,805	4,145	507	3,639

* As per the Reserve Bank records.

Table 20. Market Borrowings * (Contd.)

States (1)	1994-95			1995-96			1996-97			1997-98			1998-99			(Rs. crore)
	Gross (14)	Repayment (15)	Net (16)	Gross (17)	Repayment (18)	Net (19)	Gross (20)	Repayment (21)	Net (22)	Gross (23)	Repayment (24)	Net (25)	Gross (26)	Repayment (27)	Net (28)	
1. Andhra Pradesh	438	-	438	573	92	482	530	-	530	645	62	583	1,557	158	1,399	
2. Arunachal Pradesh	5	-	5	5	-	5	5	-	5	6	-	6	6	-	6	
3. Assam	162	-	162	163	-	163	179	-	179	212	12	200	381	26	355	
4. Bihar	442	-	442	508	-	508	559	-	559	643	28	615	734	104	630	
5. Chhattisgarh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6. Goa	15	-	15	18	-	18	19	-	19	21	-	21	90	-	90	
7. Gujarat	209	-	209	256	-	256	282	-	282	344	34	310	584	62	522	
8. Haryana	109	-	109	134	-	134	147	-	147	177	15	162	234	41	193	
9. Himachal Pradesh	34	-	34	44	-	44	44	-	44	51	2	48	143	6	137	
10. Jammu and Kashmir	58	-	58	71	-	66	73	-	73	84	4	81	106	17	89	
11. Jharkhand	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12. Karnataka	182	-	182	243	32	212	233	-	233	285	29	256	702	76	626	
13. Kerala	296	-	296	346	-	346	380	-	380	448	30	418	592	82	510	
14. Madhya Pradesh	349	-	349	401	-	401	451	-	451	516	19	497	611	52	559	
15. Maharashtra	386	-	386	426	-	426	468	-	468	553	37	515	685	69	616	
16. Manipur	14	-	14	16	-	16	18	-	18	23	3	19	29	8	21	
17. Meghalaya	18	-	18	27	2	25	28	-	28	35	5	30	73	3	70	
18. Mizoram	10	-	10	15	-	15	17	-	17	18	-	18	30	-	30	
19. Nagaland	25	-	25	40	-	40	44	-	44	52	4	48	81	11	70	
20. Orissa	299	-	299	401	57	344	378	-	378	446	30	416	565	94	471	
21. Punjab	171	-	171	221	-	221	243	-	243	281	13	268	373	28	345	
22. Rajasthan	314	-	314	394	-	394	434	-	434	522	45	477	1,001	112	889	
23. Sikkim	12	-	12	16	-	16	17	-	17	19	-	19	41	-	41	
24. Tamil Nadu	350	-	350	403	-	403	444	-	444	524	35	488	621	78	543	
25. Tripura	18	-	18	18	-	18	20	-	20	26	5	22	67	7	60	
26. Uttaranchal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27. Uttar Pradesh	787	-	787	1089	151	937	1,031	-	1,031	1,248	113	1,134	2,101	282	1,818	
28. West Bengal	421	-	421	447	-	447	492	-	492	571	29	541	706	97	608	
All States	5,123	-	5,123	6,274	343	5,932	6,536	-	6,536	7,749	557	7,193	12,114	1,414	10,700	

* As per the Reserve Bank records.

Table 20. Market Borrowings * (Concld.)

(Rs. crore)

States	1999-2000				2000-01				2001-02				2002-03				2003-04			
	Gross (29)	Repayment (30)	Net (31)	Gross (32)	Repayment (33)	Net (34)	Gross (35)	Repayment (36)	Net (37)	Gross (38)	Repayment (39)	Net (40)	Gross (41)	Repayment (42)	Net (43)	Gross (44)	Repayment (45)	Net (46)		
1. Andhra Pradesh	1,852	153	1,699	1,399	-	1,399	2,055	159	1,896	3,401	175	3,226	3,226	393	2,833					
2. Arunachal Pradesh	6	-	6	16	-	16	27	-	27	34	-	34	131	5	126					
3. Assam	386	24	362	380	18	362	531	21	510	911	23	888	943	124	819					
4. Bihar	400	74	326	639	35	603	1,116	91	1,025	1,335	135	1,200	2,131	309	1,822					
5. Chhattisgarh	-	-	-	195	6	189	269	13	256	464	15	449	642	48	593					
6. Goa	75	-	75	80	-	80	89	-	89	155	-	155	240	10	230					
7. Gujarat	580	58	522	809	37	772	1,406	57	1,349	2,537	68	2,469	3,333	138	3,195					
8. Haryana	256	38	218	238	20	218	295	34	261	756	41	715	1,165	79	1,086					
9. Himachal Pradesh	229	6	223	233	-	233	376	12	364	698	14	684	882	26	856					
10. Jammu and Kashmir	100	12	89	239	-	239	280	16	264	596	18	578	522	45	478					
11. Jharkhand	-	-	-	216	12	204	370	31	339	455	46	409	575	105	470					
12. Karnataka	904	78	826	826	-	826	1,135	87	1,048	1,611	101	1,510	2,779	181	2,598					
13. Kerala	591	51	540	577	37	540	966	89	877	1,237	103	1,134	1,931	220	1,711					
14. Madhya Pradesh	910	52	859	532	17	515	713	37	676	1,137	40	1,097	2,405	133	2,272					
15. Maharashtra	772	72	700	809	39	770	1,290	61	1,229	1,074	74	1,000	6,449	226	6,223					
16. Manipur	30	9	21	25	4	21	45	7	38	77	8	69	192	15	177					
17. Meghalaya	79	9	70	70	-	70	88	3	85	87	-	87	166	17	149					
18. Mizoram	35	-	35	35	-	35	44	-	44	118	-	118	101	5	96					
19. Nagaland	114	14	100	105	5	100	156	10	146	178	11	167	227	20	207					
20. Orissa	701	87	615	690	-	690	838	96	742	1,308	106	1,202	2,101	300	1,801					
21. Punjab	580	35	545	362	17	345	419	22	397	1,141	79	1,062	2,056	51	2,006					
22. Rajasthan	1,223	104	1,119	1,182	63	1,119	1,192	106	1,086	2,383	119	2,264	2,714	249	2,465					
23. Sikkim	46	-	46	25	-	25	10	-	10	20	-	20	62	7	55					
24. Tamil Nadu	674	74	600	1,092	42	1,050	1,160	117	1,042	2,325	186	2,139	2,851	313	2,538					
25. Tripura	83	8	76	80	4	76	57	8	49	121	9	112	229	20	209					
26. Uttaranchal	-	-	-	79	-	79	212	14	198	950	16	934	1,366	41	1,325					
27. Uttar Pradesh	2,310	241	2,068	1,490	-	1,490	2,449	264	2,185	3,237	299	2,938	5,375	766	4,608					
28. West Bengal	767	102	665	877	63	815	1,119	89	1,030	2,506	101	2,405	5,729	300	5,429					
All States	13,706	1,301	12,405	13,300	420	12,880	18,707	1,446	17,261	30,853	1,788	29,065	50,521	4,145	46,376					

* As per the Reserve Bank records.

Table 21. Maturity Profile of Outstanding State Government Securities (Outstanding as on March 31, 2005)

States / Year	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Total	Power Bonds
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Andhra Pradesh	573.32	529.68	1,007.67	1,782.88	2,097.53	1,639.13	2,394.24	3,401.21	2,725.92	2,733.42	726.08	352.84	19,963.93	2,436.10
Arunachal Pradesh	4.68	5.15	10.33	9.55	9.82	20.52	31.93	34.22	27.77	45.15	21.88	58.00	279.00	24.07
Assam	162.63	178.89	332.87	405.35	418.28	474.21	569.02	910.63	499.90	711.32	287.20	239.01	5,129.31	857.53
Bihar	379.60	417.56	779.34	732.93	498.17	892.38	1,406.54	1,335.47	1,153.23	1,433.47	539.26	895.05	10,462.99	1,593.52
Chhattisgarh	85.76	94.77	157.02	153.46	249.91	235.01	313.14	463.53	156.01	392.35	183.25	302.32	2,786.54	483.22
Goa	17.50	19.25	30.67	96.09	82.31	88.74	98.88	155.00	108.66	132.96	82.15	49.00	961.21	-
Gujarat	256.00	281.61	475.27	676.85	929.62	892.56	1,253.91	2,536.92	2,282.59	1,511.60	929.77	629.27	12,656.96	1,628.71
Himachal Pradesh	43.75	44.00	76.61	159.61	242.94	253.65	402.65	697.85	610.49	714.36	316.73	125.85	3,690.48	70.25
Haryana	133.89	147.28	253.43	290.49	316.32	292.35	361.77	755.56	824.82	827.01	410.92	141.02	4,754.85	2,022.29
Jammu & Kashmir	71.23	73.24	118.44	127.53	126.98	267.41	316.19	596.04	385.42	283.75	126.70	199.99	2,692.92	1,590.81
Jharkhand	128.50	141.35	263.81	248.10	168.63	302.09	468.66	454.98	414.47	462.15	229.94	27.99	3,310.67	899.06
Karnataka	243.47	233.05	461.99	833.43	1,046.23	962.80	1,292.62	1,610.57	1,590.96	2,407.42	858.53	220.96	11,762.01	550.95
Kerala	345.61	380.17	662.94	734.24	745.63	729.68	1,384.04	1,012.42	1,426.52	1,423.24	306.59	446.22	9,597.29	1,158.25
Maharashtra	425.84	468.43	775.35	794.77	888.98	913.62	1,478.73	1,073.88	4,394.91	2,717.78	1,821.03	1,790.27	17,543.59	1,018.59
Madhya Pradesh	315.09	356.63	537.77	537.88	803.74	642.53	833.80	1,136.97	1,428.18	2,128.87	448.45	129.01	9,298.91	2,663.89
Manipur	16.00	17.60	37.18	39.05	41.82	36.23	57.32	77.28	46.12	108.06	68.09	52.93	597.69	157.09
Meghalaya	27.48	27.50	48.20	73.08	81.86	70.00	101.45	87.00	53.45	102.08	62.06	90.81	824.98	13.99
Mizoram	15.00	16.50	18.15	29.97	34.97	34.97	43.88	117.97	30.46	54.22	25.21	79.87	501.17	45.57
Nagaland	39.65	43.62	71.37	93.57	128.71	119.32	171.60	178.10	115.90	140.07	90.55	44.04	1,236.51	78.92
Orissa	400.72	393.48	717.67	699.03	843.85	833.23	1,085.01	1,308.05	884.88	1,356.33	403.42	655.21	9,580.89	1,102.87
Punjab	221.24	243.36	327.52	415.72	623.93	398.96	459.62	1,141.19	1,744.77	1,265.40	401.69	475.27	7,718.66	637.35
Rajasthan	394.27	435.71	753.95	1,160.13	1,388.63	1,342.86	1,396.42	2,383.41	1,624.82	2,297.87	952.42	230.00	14,358.48	368.78
Sikkim	15.65	17.21	25.65	51.16	51.01	31.11	16.72	20.00	16.57	22.42	15.03	55.15	331.69	47.80
Tripura	17.92	19.71	45.49	77.97	95.98	92.79	73.57	121.45	77.67	117.95	82.33	201.94	1,024.78	63.51
Tamil Nadu	403.42	443.76	812.87	805.59	874.59	1,277.58	1,392.81	2,325.40	2,068.31	2,406.05	533.11	442.86	13,786.36	1,962.14
Uttaranchal	54.79	51.89	94.93	127.01	139.57	101.99	240.73	949.87	763.87	308.85	601.95	-	3,435.45	572.00
Uttar Pradesh	1,034.04	979.27	1,791.47	2,396.81	2,633.82	1,925.37	2,996.15	3,236.91	2,945.98	3,987.80	1,602.60	897.70	26,427.92	5,871.86
West Bengal	447.42	492.17	866.53	853.90	947.51	1,053.82	1,390.65	2,506.07	3,675.98	3,292.24	1,334.81	1,864.95	18,728.04	1,963.78
Total	6,274.47	6,550.84	11,554.53	14,400.13	16,511.35	15,869.92	22,032.05	30,627.93	32,078.64	33,384.19	13,461.74	10,697.51	213,443.29	29,882.91
% of Gross Total	2.94	3.07	5.41	6.75	7.74	7.44	10.32	14.35	15.03	15.64	6.31	5.01	100.00	

Notes: 1. Compensation Bonds, Loans not bearing interest and Power Bonds are not included.

2. Outstanding loans that had been raised by erstwhile Bihar have been bifurcated between

Bihar and Jharkhand in the population ratio of 74.71 per cent & 25.29 per cent, respectively.

3. Outstanding loans that had been raised by erstwhile Madhya Pradesh have been bifurcated between

Madhya Pradesh and Chhattisgarh in the population ratio of 73.3797 per cent & 26.6203 per cent, respectively.

4. Outstanding loans that had been raised by erstwhile Uttar Pradesh have been bifurcated between

Uttar Pradesh and Uttaranchal in the population ratio of 94.9676 per cent & 5.0324 per cent, respectively.

Table 22. Outstanding Loans from Centre adjusted under Debt Swap Scheme (DSS) during 2002-03 to 2004-05 (As on end-March 2005)

States	Outstand- ing High Cost Loan as on March 31, 2002	2002-03				2003-04				2004-05				2002-03 to 2004-05			
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(16)
		Small Savings	Market Borrow-ings	Total	Small Savings	Market Borrow-ings	Amount of High Cost Debt Relief	Total	Small Savings	Market Borrow-ings	Total	Small Savings	Market Borrow-ings	Amount of High Cost Debt Relief	Total Debt Swapped till March 31, 2005		
1. Andhra Pradesh	6,893	334	827	1,161	1,073	1,634	27.52	2,735	1,949	1,476	3,425	3,356	3,938	27.52	7,321		
2. Arunachal Pradesh	147	2	18	20	11	110	-	121	5	-	5	18	128	-	145		
3. Assam	1,926	62	231	293	359	457	-	815	333	243	576	754	931	-	1,685		
4. Bihar	4,983	191	597	788	621	1,218	-	1,839	920	910	1,830	1,732	2,726	-	4,458		
5. Chattisgarh	1,245	61	149	210	203	293	-	496	338	107	465	623	549	-	1,172		
6. Goa	374	21	45	66	142	120	-	262	78	-	78	241	165	-	406		
7. Gujarat	9,564	598	1,147	1,745	1,943	2,173	-	4,116	2,550	1,249	3,799	5,091	4,569	-	9,660		
8. Haryana	3,163	151	379	530	512	751	-	1,263	831	569	1,420	1,515	1,698	-	3,213		
9. Himachal Pradesh	2,031	46	244	290	173	516	-	689	315	435	750	535	1,195	-	1,730		
10. Jammu & Kashmir	1,495	-	177	177	196	389	-	585	229	320	549	425	886	-	1,311		
11. Jharkhand	1,687	116	205	321	413	266	-	679	247	228	475	776	699	-	1,475		
12. Karnataka	5,078	222	609	831	820	1,197	-	2,017	1,706	1,088	2,794	2,748	2,894	-	5,642		
13. Kerala	2,872	118	344	462	494	671	-	1,165	511	468	979	1,124	1,483	-	2,606		
14. Madhya Pradesh	3,432	177	411	588	722	786	-	1,507	829	398	1,227	1,727	1,594	-	3,322		
15. Maharashtra	15,434	-	-	-	2,898	3,627	-	6,525	6,301	1,846	8,147	9,199	5,473	-	14,671		
16. Manipur	152	2	18	20	6	108	0.1	114	5	-	5	13	126	0.1	139		
17. Meghalaya	143	3	17	20	15	77	-	92	23	-	23	41	94	-	135		
18. Mizoram	108	2	13	15	8	66	-	74	8	-	8	18	79	-	96		
19. Nagaland	120	2	14	16	4	87	-	91	3	-	3	9	101	-	110		
20. Orissa	3,228	88	387	475	231	633	12.68	876	535	308	843	854	1,327	12.68	2,194		
21. Punjab	5,976	275	717	992	1,013	1,411	29.79	2,453	634	1,280	1,914	1,921	3,408	29.79	5,359		
22. Rajasthan	5,781	341	693	1,034	832	1,096	-	1,928	1,680	1,156	2,836	2,853	2,945	-	5,798		
23. Sikkim	66	1	45	1	7	45	0.21	52	9	6	15	16	51	0.21	67		
24. Tamil Nadu	5,749	253	689	942	1,136	1,338	3.71	2,477	2,366	936	3,302	3,754	2,962	3.71	6,721		
25. Tripura	309	16	37	53	44	128	-	172	80	-	80	140	165	-	305		
26. Uttar Pradesh	16,098	573	1,448	2,021	1,798	3,088	-	4,885	2,691	1,586	4,277	5,061	6,122	-	11,182		
27. Uttaranchal	853	65	584	649	128	975	-	1,103	182	-	182	375	1,559	-	1,934		
28. West Bengal	15,413	-	-	-	2,142	3,365	-	5,507	1,333	2,335	3,669	3,476	5,700	-	9,176		
29. NCT Delhi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total	114,317	3,719	10,000	13,719	17,943	26,623	74.01	44,640	26,732	16,943	43,675	48,394	53,566	74.01	102,034		

Source: Ministry of Finance, Government of India.

Table 23. Ways and Means (WMA) Advances from Centre

(Rs. crore)

States (1)	2000-01 (2)	2001-02 (3)	2002-03 (4)	2003-04 (5)	2004-05 (RE) (6)	2005-06 (BE) (7)
1. Andhra Pradesh	75	329	135	-	-	-
2. Arunachal Pradesh	-	-	-	-	-	-
3. Assam	200	675	470	50	50	50
4. Bihar	-	-	-	-	-	-
5. Chhattisgarh	-	-	-	-	-	-
6. Goa	-	-	-	-	-	-
7. Gujarat	550	91	-	-	-	-
8. Haryana	-	-	-	-	-	-
9. Himachal Pradesh	110	187	-	125	-	-
10. Jammu & Kashmir	-	-	-	-	-	-
11. Jharkhand	-	-	-	-	-	-
12. Karnataka	-	-	-	500	-	-
13. Kerala	-	203	178	310	200	200
14. Madhya Pradesh	-	-	312	-	250	-
15. Maharashtra	-	-	25	-	-	-
16. Manipur	196	433	573	445	450	200
17. Meghalaya	-	-	65	-	65	-
18. Mizoram	-	37	-	-	-	-
19. Nagaland	-	70	27	-	100	100
20. Orissa	250	382	695	400	-	-
21. Punjab	250	305	-	150	200	200
22. Rajasthan	-	-	198	-	-	-
23. Sikkim	-	-	-	-	-	-
24. Tamil Nadu	-	-	-	-	-	-
25. Tripura	-	-	-	-	-	-
26. Uttarakhand	-	-	-	-	-	-
27. Uttar Pradesh	-	-	1	-	-	-
28. West Bengal	200	227	650	-	-	-
29. NCT Delhi	-	-	-	-	-	-
Total	1,831	2,939	3,329	1,980	1,315	750

BE: Budget Estimates RE: Revised Estimates; '-': Nil

Note: All figures are on a gross basis.

Source: Budget Documents of State Governments.

Table 24. Availment of WMA and Overdraft from the Reserve Bank

States	WMA			Overdraft					
	2005-06*	2004-05	2003-04	2005-06*		2004-05		2003-04	
	Number of Days	Number of Days	Number of Days	Number of Occasions	Number of Days	Number of Occasions	Number of Days	Number of Occasions	Number of Days
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(A) Non-Special Category									
1. Andhra Pradesh	-	-	173	-	-	-	-	6	30
2. Bihar	-	5	92	-	-	-	-	-	-
3. Goa	-	212	270	-	-	3	13	9	66
4. Gujarat	-	116	203	-	-	-	-	13	47
5. Haryana	-	-	24	-	-	-	-	4	21
6. Karnataka	-	7	196	-	-	-	-	1	1
7. Kerala	240	348	328	10	64	19	161	28	196
8. Madhya Pradesh	-	110	261	-	-	-	-	22	176
9. Maharashtra	41	68	207	1	20	5	22	17	154
10. Orissa	-	91	315	-	-	-	-	21	189
11. Punjab	22	268	291	-	-	9	115	11	53
12. Rajasthan	-	21	303	-	-	-	-	21	151
13. Tamil Nadu	-	7	38	-	-	-	-	13	73
14. Uttar Pradesh	34	294	321	1	11	13	98	14	79
15. West Bengal	-	268	362	-	-	15	115	28	260
16. Chhattisgarh	-	-	-	-	-	-	-	-	-
17. Jharkhand	-	-	31	-	-	-	-	-	-
(B) Special Category									
1. Arunachal Pradesh	28	35	-	-	18	3	6	-	-
2. Assam	57	225	337	2	22	13	126	24	315
3. Himachal Pradesh	25	159	327	-	-	4	27	27	181
4. Manipur	55	149	268	1	44	2	118	19	350
5. Meghalaya	15	-	31	1	1	-	-	1	1
6. Mizoram	14	147	131	-	-	1	1	4	24
7. Nagaland	41	103	12	1	17	3	18	19	143
8. Tripura	-	31	25	-	-	-	-	-	-
9. Uttarakhand	27	95	78	1	13	2	16	9	41

*: Up to January 18, 2006; '-' : Nil

Source: As per Reserve Bank records.

Table 25. 14-days Intermediate Treasury Bills Investment Outstanding (As on end-March)

(Rs. crore)

States (1)	2001-02 (2)	2002-03 (3)	2003-04 (4)	2004-05 (5)	2005-06* (6)
(A) Non-Special Category					
1. Andhra Pradesh	139	190	1,183	1,701	253
2. Bihar	91	943	299	2,845	3,931
3. Chhattisgarh	352	589	271	335	711
4. Goa	-	-	-	80	199
5. Gujarat	-	747	289	227	3,166
6. Haryana	-	149	632	1,571	3,894
7. Jharkhand	1,482	217	1,259	1,139	982
8. Karnataka	1,885	388	296	2,033	971
9. Kerala	-	-	-	-	343
10. Madhya Pradesh	-	27	-	200	777
11. Maharashtra	857	1,021	1,831	1,095	2,300
12. Orissa	-	-	102	653	1,080
13. Punjab	-	-	-	-	911
14. Rajasthan	-	-	179	930	1,051
15. Tamil Nadu	-	-	-	-	5,075
16. Uttar Pradesh	-	407	240	-	3,017
17. West Bengal	-	-	-	935	2,408
Total (A)	4,806	4,678	6,580	13,744	31,068
(B) Special Category					
1. Arunachal Pradesh	48	97	6	-	289
2. Assam	-	-	-	-	854
3. Himachal Pradesh	-	-	-	-	317
4. Manipur	-	-	-	-	88
5. Meghalaya	89	123	148	160	11
6. Mizoram	-	36	11	114	119
7. Nagaland	-	245	25	-	107
8. Tripura	-	103	8	297	421
9. Uttarakhand	-	311	77	-	307
Total (B)	137	916	275	571	2,514
Grand Total (A+B)	4,943	5,594	6,856	14,314	33,582

*: As on January 18, 2006; '-': Nil

Source: As per Reserve Bank records.

Table 26. Outstanding Guarantees of State Governments (As on End-March)

States (1)	1991-92 (2)	1992-93 (3)	1993-94 (4)	1994-95 (5)	1995-96 (6)	1996-97 (7)	1997-98 (8)	1998-99 # (9)	1999-00 (10)	2000-01 (11)	2001-02 (12)	2002-03 (P) (13)	2003-04 (P) (14)
1. Andhra Pradesh*	3,633	5,021	5,326	5,848	4,343	7,947	9,885	10,469	13,794	13,138	10,237	15,337	15,317
2. Assam	1,008	1,022	1,022	945	1,430	1,430	1,430	1,430	1,033	1,100	1,854	1,101	1,023
3. Bihar	1,359	1,477	1,652	73	1,184	525	525	525	1,149	1,157	997	789	-
4. Gujarat	4,514	5,190	5,387	6,501	6,519	6,602	7,274	7,299	13,450	17,301	18,723	19,001	17,624
5. Haryana*	1,264	1,526	1,856	1,811	2,362	3,749	4,119	4,119	4,315	8,209	9,174	7,684	5,869
6. Himachal Pradesh*	370	482	502	495	798	989	1,299	1,299	3,109	1,921	4,113	2,153	-
7. Jammu and Kashmir*	459	443	480	275	599	599	599	599	790	1,143	1,033	1,033	3,629
8. Karnataka*	3,057	2,255	3,640	3,862	4,669	4,887	6,122	6,517	9,829	12,989	11,845	13,314	14,179
9. Kerala	1,744	2,296	2,320	3,229	2,082	2,069	2,466	2,866	7,952	8,756	11,937	11,410	13,836
10. Madhya Pradesh*	677	720	1,890	287	440	3,485	3,485	3,485	9,841	10,482	9,670	9,670	9,974
11. Maharashtra	7,351	6,132	7,305	7,706	8,127	7,636	9,933	12,851	21,161	44,954	35,520	38,002	67,068
12. Orissa*	1,090	1,333	1,357	1,484	1,716	1,919	2,094	2,292	3,837	3,787	5,309	5,499	5,178
13. Punjab*	1,303	1,225	1,517	2,360	2,525	6,691	7,044	7,292	8,744	6,067	6,149	18,632	12,987
14. Rajasthan*	2,727	3,143	3,573	3,929	4,758	5,754	6,154	6,454	11,270	11,954	12,912	14,819	17,239
15. Tamil Nadu*	2,895	3,205	3,604	2,128	3,456	4,339	4,339	4,637	9,287	12,388	12,004	11,918	10,818
16. Uttar Pradesh	4,257	4,852	5,135	5,300	4,730	4,338	4,503	4,643	8,090	6,391	6,268	3,601	-
17. West Bengal*	2,450	2,193	2,299	2,246	2,893	2,380	2,480	2,680	4,378	6,982	7,641	10,331	11,044
TOTAL	40,158	42,515	48,865	48,479	52,631	65,339	73,751	79,457	132,029	168,719	165,386	184,294	205,785

Data pertains to April to September; 'P': Not Available; P: Provisional.

* Outstanding guarantees for the year 1991-92 to 1996-97 include principal and interest components.

Source: Information received from State Governments.

Table 27. Development Expenditure*

(Rs. crore)

States	2003-04 (Accounts)	2004-05 (Revised Estimates)	2005-06 (Budget Estimates)
(1)	(2)	(3)	(4)
1. Andhra Pradesh	23,063 (17.1)	26,540 (15.1)	30,558 (15.1)
2. Arunachal Pradesh	1,374 (46.3)	1,466 (6.7)	1,388 (-5.4)
3. Assam	5,638 (22.1)	16,304 (189.2)	11,226 (-31.1)
4. Bihar	10,127 (9.0)	11,751 (16.0)	12,670 (7.8)
5. Chhattisgarh	5,736 (30.7)	6,709 (17.0)	7,142 (6.4)
6. Goa	1,463 (13.5)	1,747 (19.5)	1,973 (12.9)
7. Gujarat	18,137 (16.3)	20,185 (11.3)	18,769 (-7.0)
8. Haryana	8,411 (36.8)	7,480 (-11.1)	9,389 (25.5)
9. Himachal Pradesh	3,882 (1.3)	3,536 (-8.9)	3,600 (1.8)
10. Jammu and Kashmir	4,841 (3.5)	6,918 (42.9)	8,161 (18.0)
11. Jharkhand	6,094 (-9.5)	7,963 (30.7)	8,564 (7.5)
12. Karnataka	15,484 (6.4)	18,213 (17.6)	20,884 (14.7)
13. Kerala	9,913 (11.1)	11,196 (12.9)	12,747 (13.9)
14. Madhya Pradesh	14,446 (24.5)	18,977 (31.4)	16,537 (-12.9)
15. Maharashtra	31,999 (18.0)	39,040 (22.0)	34,052 (-12.8)
16. Manipur	1,070 (16.2)	1,618 (51.1)	1,529 (-5.5)
17. Meghalaya	1,065 (9.6)	1,358 (27.5)	1,605 (18.2)
18. Mizoram	1,217 (29.5)	1,357 (11.5)	1,112 (-18.1)
19. Nagaland	1,281 (24.8)	1,372 (7.1)	1,487 (8.4)
20. Orissa	7,835 (22.3)	7,238 (-7.6)	7,540 (4.2)
21. Punjab	7,695 (23.3)	10,149 (31.9)	10,591 (4.4)
22. Rajasthan	14,451 (24.3)	15,863 (9.8)	18,566 (17.0)
23. Sikkim	691 (2.4)	1,121 (62.3)	1,011 (-9.8)
24. Tamil Nadu	17,538 (7.1)	18,918 (7.9)	21,209 (12.1)
25. Tripura	1,553 (3.2)	1,762 (13.5)	2,087 (18.4)
26. Uttaranchal	3,310 (18.1)	4,972 (50.2)	5,583 (12.3)
27. Uttar Pradesh	39,660 (93.9)	28,482 (-28.2)	30,176 (5.9)
28. West Bengal	14,875 (19.5)	16,592 (11.5)	17,833 (7.5)
29. NCT Delhi	7,251 (9.6)	7,343 (1.3)	7,683 (4.6)
All States	280,099 (22.6)	316,172 (12.9)	325,672 (3.0)

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

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

2. Figures of Bihar, Jammu and Kashmir and Jharkhand or the year 2003-04 relate to Revised Estimates.

Source : Budget Documents of State Governments.

Table 28. Non-Development Expenditure*

(Rs. crore)

States (1)	2003-04 (Accounts) (2)	2004-05 (Revised Estimates) (3)	2005-06 (Budget Estimates) (4)
1. Andhra Pradesh	12,232 (9.9)	13,412 (9.6)	15,275 (13.9)
2. Arunachal Pradesh	455 (18.1)	528 (16.1)	555 (5.1)
3. Assam	3,549 (13.5)	4,848 (36.6)	5,212 (7.5)
4. Bihar	7,532 (4.3)	8,610 (14.3)	9,589 (11.4)
5. Chhattisgarh	2,177 (17.2)	2,645 (21.5)	2,809 (6.2)
6. Goa	612 (-34.2)	738 (20.7)	1,511 (104.7)
7. Gujarat	9,354 (11.0)	10,028 (7.2)	11,972 (19.4)
8. Haryana	4,473 (9.6)	4,968 (11.1)	5,040 (1.4)
9. Himachal Pradesh	2,508 (17.1)	2,757 (9.9)	2,931 (6.3)
10. Jammu and Kashmir	3,653 (0.4)	3,858 (5.6)	4,099 (6.2)
11. Jharkhand	3,020 (5.6)	3,007 (-0.4)	3,526 (17.3)
12. Karnataka	9,213 (27.0)	10,531 (14.3)	11,919 (13.2)
13. Kerala	7,441 (10.7)	8,494 (14.2)	9,123 (7.4)
14. Madhya Pradesh	6,610 (20.6)	7,895 (19.4)	8,740 (10.7)
15. Maharashtra	19,795 (9.6)	22,950 (15.9)	25,305 (10.3)
16. Manipur	635 (-3.1)	711 (11.8)	933 (31.3)
17. Meghalaya	554 (12.2)	592 (6.9)	637 (7.7)
18. Mizoram	480 (15.8)	558 (16.4)	557 (-0.3)
19. Nagaland	928 (12.7)	1,023 (10.1)	1,071 (4.8)
20. Orissa	5,230 (7.2)	7,476 (43.0)	7,016 (-6.2)
21. Punjab	9,386 (3.0)	9,974 (6.3)	11,009 (10.4)
22. Rajasthan	8,499 (10.4)	8,787 (3.4)	9,042 (2.9)
23. Sikkim	702 (-50.5)	1,173 (67.1)	1,178 (0.4)
24. Tamil Nadu	10,857 (7.7)	12,650 (16.5)	13,929 (10.1)
25. Tripura	922 (5.6)	1,104 (19.8)	1,489 (34.8)
26. Uttaranchal	1,518 (22.4)	2,476 (63.1)	2,532 (2.3)
27. Uttar Pradesh	19,767 (24.2)	22,469 (13.7)	24,318 (8.2)
28. West Bengal	14,437 (14.4)	16,152 (11.9)	16,821 (4.1)
29. NCT Delhi	2,483 (5.9)	3,190 (28.5)	3,230 (1.3)
All States	169,021 (11.3)	193,602 (14.5)	211,368 (9.2)

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

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

2. Figures of Bihar, Jammu and Kashmir and Jharkhand or the year 2003-04 relate to Revised Estimates.

Source : Budget Documents of State Governments.

Table 29. Gross and Net Interest Payments

States (1)	Amount (Rs. Crore)						Variation over Previous Year (Per cent)					
	2003-04 (Accounts)		2004-05 (Revised Estimates)		2005-06 (Budget Estimates)		2003-04 (Accounts)		2004-05 (Revised Estimates)		2005-06 (Budget Estimates)	
	Gross (2)	Net (3)	Gross (4)	Net (5)	Gross (6)	Net (7)	Gross (8)	Net (9)	Gross (10)	Net (11)	Gross (12)	Net (13)
1. Andhra Pradesh	6,856	5,037	7,228	5,435	7,923	5,892	11.8	14.1	5.4	7.9	9.6	8.4
2. Arunachal Pradesh	142	133	150	142	180	172	13.2	11.8	6.0	6.3	19.8	20.9
3. Assam	1,446	1,440	1,895	-307	1,959	1,953	16.2	16.0	31.0	-121.3	3.4	-735.7
4. Bihar	3,324	3,294	3,664	3,646	3,977	3,919	3.3	3.3	10.2	10.7	8.5	7.5
5. Chhattisgarh	1,054	931	1,111	1,017	1,120	1,023	30.1	30.4	5.4	9.2	0.7	0.6
6. Goa	321	319	344	337	383	375	9.9	10.0	7.2	5.9	11.2	11.3
7. Gujarat	5,805	4,908	6,083	5,754	6,145	5,592	17.3	50.4	4.8	17.2	1.0	-2.8
8. Haryana	2,113	1,635	2,166	1,668	2,354	1,836	8.6	1.4	2.5	2.0	8.7	10.1
9. Himachal Pradesh	1,473	1,461	1,603	1,592	1,723	1,711	25.7	25.8	8.8	8.9	7.5	7.5
10. Jammu and Kashmir	1,100	969	1,175	1,158	1,300	1,286	-5.1	-5.7	6.8	19.5	10.6	11.0
11. Jharkhand	991	935	772	683	923	834	4.7	5.0	-22.1	-27.0	19.6	22.2
12. Karnataka	3,710	3,599	3,780	3,694	4,029	3,918	12.7	10.5	1.9	2.7	6.6	6.1
13. Kerala	3,328	3,296	3,649	3,613	3,884	3,844	12.9	13.2	9.6	9.6	6.4	6.4
14. Madhya Pradesh	3,207	3,187	3,507	3,464	4,202	4,146	28.1	29.0	9.4	8.7	19.8	19.7
15. Maharashtra	8,335	7,979	8,892	8,004	9,538	8,754	16.9	49.1	6.7	0.3	7.3	9.4
16. Manipur	215	214	240	238	298	296	-15.5	-15.8	11.2	11.0	24.5	24.6
17. Meghalaya	170	164	195	189	204	199	12.4	12.1	14.4	15.0	4.6	5.0
18. Mizoram	167	163	187	185	190	188	25.2	25.1	12.2	13.3	1.3	1.3
19. Nagaland	235	229	301	299	316	313	9.4	7.8	28.2	30.4	5.1	4.6
20. Orissa	2,860	2,696	3,379	3,291	3,715	3,705	-0.9	-4.0	18.1	22.1	10.0	12.6
21. Punjab	3,712	2,248	3,871	1,602	4,073	3,381	8.1	-10.8	4.3	-28.7	5.2	111.0
22. Rajasthan	4,777	4,092	5,181	4,408	5,319	4,515	11.1	10.8	8.5	7.7	2.7	2.4
23. Sikkim	93	90	100	96	99	97	3.4	8.9	7.7	6.5	-0.3	1.8
24. Tamil Nadu	4,700	4,167	4,985	4,442	5,311	4,744	13.7	16.9	6.1	6.6	6.6	6.8
25. Tripura	333	329	351	348	350	345	14.5	15.5	5.6	5.6	-0.4	-0.8
26. Uttaranchal	597	567	792	770	891	866	8.0	3.2	32.7	35.8	12.5	12.6
27. Uttar Pradesh	10,124	9,466	10,892	10,314	10,792	10,134	43.4	44.6	7.6	.09	-0.9	-1.7
28. West Bengal	9,210	9,100	9,838	9,251	10,150	9,998	20.1	20.3	6.8	1.7	3.2	8.1
29. NCT Delhi	1,367	498	1,569	740	1,950	965	22.6	33.5	14.7	48.5	24.3	30.3
All States	81,763	73,147	87,899	76,072	93,298	84,999	16.6	20.6	7.5	4.0	6.1	11.7

Note: Figures for Bihar, Jharkhand and Jammu and Kashmir for the year 2003-04 relate to Revised Estimates.

Source: Budget Documents of State Governments.

Table 30. Total Tax Revenue*

(Rs. crore)

States (1)	2003-04 (Accounts) (2)	2004-05 (Revised Estimates) (3)	2005-06 (Budget Estimates) (4)
1. Andhra Pradesh	18,874 (8.3)	23,648 (8.8)	26,669 (8.7)
2. Arunachal Pradesh	204 (0.1)	237 (0.1)	357 (0.1)
3. Assam	4,232 (1.9)	5,443 (2.0)	6,273 (2.1)
4. Bihar	10,895 (4.8)	12,588 (4.7)	14,464 (4.7)
5. Chhattisgarh	4,158 (1.8)	5,007 (1.9)	5,479 (1.8)
6. Goa	846 (0.4)	1,006 (0.4)	1,166 (0.4)
7. Gujarat	13,139 (5.8)	15,158 (5.7)	17,436 (5.7)
8. Haryana	6,949 (3.1)	8,178 (3.0)	9,238 (3.0)
9. Himachal Pradesh	1,434 (0.6)	1,722 (0.6)	1,762 (0.6)
10. Jammu and Kashmir	1,977 (0.9)	2,403 (0.9)	2,798 (0.9)
11. Jharkhand	4,428 (2.0)	4,876 (1.8)	5,122 (1.7)
12. Karnataka	15,815 (7.0)	19,197 (7.2)	22,441 (7.4)
13. Kerala	10,101 (4.4)	11,910 (4.4)	14,110 (4.6)
14. Madhya Pradesh	11,036 (4.9)	13,194 (4.9)	14,765 (4.8)
15. Maharashtra	28,552 (12.6)	34,447 (12.8)	40,246 (13.2)
16. Manipur	309 (0.1)	384 (0.1)	444 (0.1)
17. Meghalaya	403 (0.2)	449 (0.2)	510 (0.2)
18. Mizoram	164 (0.1)	189 (0.1)	268 (0.1)
19. Nagaland	326 (0.1)	245 (0.1)	291 (0.1)
20. Orissa	6,629 (2.9)	7,748 (2.9)	8,170 (2.7)
21. Punjab	6,900 (3.0)	7,838 (2.9)	9,111 (3.0)
22. Rajasthan	10,848 (4.8)	12,634 (4.7)	14,929 (4.9)
23. Sikkim	220 (0.1)	225 (0.1)	254 (0.1)
24. Tamil Nadu	19,489 (8.6)	22,807 (8.5)	25,323 (8.3)
25. Tripura	542 (0.2)	655 (0.2)	699 (0.2)
26. Uttaranchal	1,661 (0.7)	1,833 (0.7)	2,580 (0.8)
27. Uttar Pradesh	26,874 (11.8)	31,421 (11.7)	35,337 (11.6)
28. West Bengal	14,110 (6.2)	16,149 (6.0)	17,501 (5.7)
29. NCT Delhi	5,884 (2.6)	6,581 (2.5)	7,503 (2.5)
All States	226,999 (100.0)	268,170 (100.0)	305,245 (100.0)

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

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

2. Figures for Bihar, Jammu and Kashmir and Jharkhand for the year 2003-04 relate to Revised Estimates.

3. Figures for 2005-06(BE) includes the estimated yield of Rs.611 crore from Additional Resource Mobilisation measures through taxes introduced by the State Governments.

Source: Budget Documents of State Governments.

Table 31. States' Own Tax Revenue

(Rs. crore)

States	2003-04 (Accounts)	2004-05 (Revised Estimates)	2005-06 (Budget Estimates)
(1)	(2)	(3)	(4)
1. Andhra Pradesh	13,806 (9.4)	17,311 (25.4)	19,981 (15.4)
2. Arunachal Pradesh	43 (18.1)	45 (3.7)	128 (187.0)
3. Assam	2,070 (7.0)	2,740 (32.3)	3,198 (16.7)
4. Bihar	3,361 (21.6)	3,470 (3.2)	3,983 (14.8)
5. Chhattisgarh	2,588 (11.2)	3,045 (17.6)	3,415 (12.2)
6. Goa	710 (17.9)	836 (17.7)	920 (10.0)
7. Gujarat	11,173 (17.4)	12,536 (12.2)	14,173 (13.1)
8. Haryana	6,348 (14.4)	7,401 (16.6)	8,217 (11.0)
9. Himachal Pradesh	984 (10.9)	1,163 (18.1)	1,266 (8.9)
10. Jammu and Kashmir	1,152 (18.1)	1,400 (21.5)	1,592 (13.8)
11. Jharkhand	2,278 (0.0)	2,402 (5.5)	2,888 (20.3)
12. Karnataka	12,570 (20.4)	15,748 (25.3)	18,680 (18.6)
13. Kerala	8,089 (10.8)	9,394 (16.1)	11,107 (18.2)
14. Madhya Pradesh	6,789 (10.0)	7,884 (16.1)	8,924 (13.2)
15. Maharashtra	25,162 (10.3)	30,607 (21.6)	35,498 (16.0)
16. Manipur	69 (6.1)	83 (20.1)	100 (20.6)
17. Meghalaya	178 (22.6)	205 (15.4)	229 (11.5)
18. Mizoram	34 (20.9)	33 (-1.2)	41 (21.8)
19. Nagaland	69 (10.7)	84 (23.1)	110 (30.3)
20. Orissa	3,302 (15.0)	3,588 (8.7)	4,010 (11.8)
21. Punjab	6,146 (7.6)	6,894 (12.2)	7,876 (14.2)
22. Rajasthan	7,246 (15.9)	8,328 (14.9)	9,599 (15.3)
23. Sikkim	108 (2.4)	98 (-9.4)	103 (5.3)
24. Tamil Nadu	15,945 (11.2)	18,561 (16.4)	20,651 (11.3)
25. Tripura	221 (21.1)	254 (14.9)	308 (20.9)
26. Uttaranchal	1,226 (20.0)	1,296 (5.7)	1,658 (27.9)
27. Uttar Pradesh	13,601 (6.5)	15,675 (15.2)	18,291 (16.7)
28. West Bengal	8,768 (24.4)	9,752 (11.2)	10,795 (10.7)
29. NCT Delhi	5,884 (10.5)	6,581 (11.8)	7,503 (14.0)
All States	159,921 (12.5)	187,415 (17.2)	215,243 (14.8)

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

2. Figures for Bihar, Jammu and Kashmir and Jharkhand for the year 2003-04 relate to Revised Estimates.

3. Figures for 2005-06 (BE) includes the estimated yield of Rs.611 crore from Additional Resource Mobilisation measures through taxes introduced by the State Governments.

Source: Budget Documents of State Governments.

Table 32. Total Non-Tax Revenue*

(Rs. crore)

States (1)	2003-04 (Accounts) (2)	2004-05 (Revised Estimates) (3)	2005-06 (Budget Estimates) (4)
1. Andhra Pradesh	7,994 (8.9)	8,346 (7.2)	9,308 (7.4)
2. Arunachal Pradesh	1,372 (1.5)	1,117 (1.0)	1,118 (0.9)
3. Assam	3,533 (3.9)	8,590 (7.4)	7,042 (5.6)
4. Bihar	2,630 (2.9)	4,208 (3.6)	4,255 (3.4)
5. Chhattisgarh	1,801 (2.0)	2,450 (2.1)	2,497 (2.0)
6. Goa	777 (0.9)	933 (0.8)	1,707 (1.4)
7. Gujarat	5,109 (5.7)	5,048 (4.3)	6,011 (4.8)
8. Haryana	2,895 (3.2)	3,211 (2.8)	2,799 (2.2)
9. Himachal Pradesh	2,547 (2.8)	2,895 (2.5)	4,082 (3.3)
10. Jammu and Kashmir	6,529 (7.3)	7,362 (6.3)	8,192 (6.6)
11. Jharkhand	3,016 (3.4)	2,431 (2.1)	3,081 (2.5)
12. Karnataka	4,945 (5.5)	6,123 (5.3)	6,778 (5.4)
13. Kerala	1,715 (1.9)	2,401 (2.1)	2,514 (2.0)
14. Madhya Pradesh	3,253 (3.6)	7,285 (6.3)	5,084 (4.1)
15. Maharashtra	5,819 (6.5)	8,436 (7.3)	10,384 (8.3)
16. Manipur	1,111 (1.2)	1,325 (1.1)	1,936 (1.5)
17. Meghalaya	996 (1.1)	1,272 (1.1)	1,465 (1.2)
18. Mizoram	1,207 (1.3)	1,290 (1.1)	1,220 (1.0)
19. Nagaland	2,034 (2.3)	1,775 (1.5)	1,904 (1.5)
20. Orissa	2,811 (3.1)	3,745 (3.2)	4,523 (3.6)
21. Punjab	5,239 (5.9)	7,479 (6.4)	8,128 (6.5)
22. Rajasthan	4,575 (5.1)	4,846 (4.2)	5,609 (4.5)
23. Sikkim	1,121 (1.3)	1,831 (1.6)	1,809 (1.4)
24. Tamil Nadu	4,217 (4.7)	4,242 (3.6)	4,928 (3.9)
25. Tripura	1,626 (1.8)	1,775 (1.5)	2,296 (1.8)
26. Uttaranchal	1,939 (2.2)	3,131 (2.7)	3,425 (2.7)
27. Uttar Pradesh	4,764 (5.3)	7,024 (6.0)	7,331 (5.9)
28. West Bengal	2,499 (2.8)	4,216 (3.6)	3,939 (3.2)
29. NCT Delhi	1,464 (1.6)	1,480 (1.3)	1,660 (1.3)
All States	89,536 (100.0)	116,269 (100.0)	125,024 (100.0)

* : 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 Bihar, Jammu and Kashmir and Jharkhand for the year 2003-04 relate to Revised Estimates.

3. Figures for 2005-06 (BE) includes the estimated yield of Rs.132 crore from Additional Resource Mobilisation measures through non-taxes introduced by the State Governments.

Source: Budget Documents of State Governments.

Table 33. States' Own Non-Tax Revenue

(Rs. crore)

States	2003-04 (Accounts)	2004-05 (Revised Estimates)	2005-06 (Budget Estimates)
(1)	(2)	(3)	(4)
1. Andhra Pradesh	3,605 (2.1)	4,280 (18.7)	4,403 (2.9)
2. Arunachal Pradesh	121 (58.0)	198 (64.6)	225 (13.3)
3. Assam	946 (36.5)	3,421 (261.7)	1,064 (-68.9)
4. Bihar	446 (37.8)	318 (-28.5)	306 (-4.0)
5. Chhattisgarh	1,124 (17.5)	1,177 (4.7)	1,327 (12.8)
6. Goa	725 (-30.3)	800 (10.4)	1,574 (96.6)
7. Gujarat	3,272 (-18.1)	2,844 (-13.1)	3,507 (23.3)
8. Haryana	2,223 (23.0)	2,461 (10.7)	1,917 (-22.1)
9. Himachal Pradesh	292 (66.2)	480 (64.6)	444 (-7.6)
10. Jammu and Kashmir	354 (5.9)	685 (-74.6)	820 (-107.3)
11. Jharkhand	1,151 (19.9)	1,226 (6.5)	1,391 (13.4)
12. Karnataka	2,958 (131.5)	3,768 (27.4)	4,090 (8.5)
13. Kerala	807 (19.1)	846 (4.8)	843 (-0.4)
14. Madhya Pradesh	1,480 (-9.5)	4,450 (200.7)	2,209 (-50.4)
15. Maharashtra	3,549 (-21.4)	4,414 (24.4)	5,686 (28.8)
16. Manipur	49 (-12.7)	82 (65.3)	103 (26.4)
17. Meghalaya	129 (39.0)	142 (10.0)	157 (10.6)
18. Mizoram	58 (10.3)	67 (14.8)	66 (-0.9)
19. Nagaland	61 (38.4)	71 (17.2)	75 (5.2)
20. Orissa	1,095 (13.9)	1,029 (-6.0)	1,06 (3.1)
21. Punjab	4,666 (15.6)	6,159 (32.0)	4,770 (-22.5)
22. Rajasthan	2,072 (32.0)	2,104 (1.6)	2,462 (17.0)
23. Sikkim	537 (-59.2)	997 (85.5)	993 (-0.4)
24. Tamil Nadu	2,094 (12.5)	2,096 (0.1)	2,101 (0.2)
25. Tripura	168 (70.0)	153 (-8.8)	67 (-56.5)
26. Uttaranchal	371 (-1.1)	404 (9.0)	529 (31.0)
27. Uttar Pradesh	2,282 (19.3)	2,135 (-6.4)	2,247 (5.2)
28. West Bengal	606 (-7.4)	1,458 (140.7)	1,041 (-28.6)
29. NCT Delhi	950 (14.6)	916 (-3.6)	1,075 (17.4)
All States	38,189 (6.5)	49,181 (28.8)	46,552 (-5.3)

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

2. Figures for Bihar, Jammu and Kashmir and Jharkhand for the year 2003-04 relate to Revised Estimates.

3. Figures for 2005-06 (BE) includes the estimated yield of Rs. 132 crore from Additional Resource Mobilisation measures through non-taxes introduced by the State Governments.

Source: Budget Documents of State Governments.

Table 34. States' Share in Central Taxes

(Rs. crore)

States	2003-04 (Accounts)	2004-05 (Revised Estimates)	2005-06 (Budget Estimates)
(1)	(2)	(3)	(4)
1. Andhra Pradesh	5,069 (17.4)	6,337 (25.0)	6,688 (5.5)
2. Arunachal Pradesh	161 (31.7)	192 (19.1)	229 (19.1)
3. Assam	2,162 (19.2)	2,703 (25.0)	3,074 (13.7)
4. Bihar	7,534 (12.0)	9,118 (21.0)	10,481 (14.9)
5. Chhattisgarh	1,570 (16.3)	1,962 (25.0)	2,064 (5.2)
6. Goa	136 (18.3)	170 (25.0)	246 (45.4)
7. Gujarat	1,966 (44.2)	2,621 (33.4)	3,263 (24.5)
8. Haryana	601 (-20.6)	777 (29.3)	1,022 (31.5)
9. Himachal Pradesh	450 (29.3)	559 (24.3)	496 (-11.3)
10. Jammu and Kashmir	825 (16.4)	1,003 (21.6)	1,206 (20.2)
11. Jharkhand	2,150 (-6.8)	2,474 (15.1)	2,233 (-9.7)
12. Karnataka	3,245 (16.5)	3,449 (6.3)	3,760 (9.0)
13. Kerala	2,012 (17.3)	2,515 (25.0)	3,003 (19.4)
14. Madhya Pradesh	4,247 (14.1)	5,310 (25.0)	5,841 (10.0)
15. Maharashtra	3,389 (49.4)	3,841 (13.3)	4,749 (23.6)
16. Manipur	240 (27.6)	301 (25.5)	344 (14.2)
17. Meghalaya	225 (27.8)	244 (8.6)	281 (15.2)
18. Mizoram	130 (37.8)	156 (19.5)	227 (45.8)
19. Nagaland	257 (161.9)	160 (-37.6)	181 (12.9)
20. Orissa	3,328 (18.6)	4,160 (25.0)	4,160 (0.0)
21. Punjab	754 (16.2)	944 (25.1)	1,234 (30.8)
22. Rajasthan	3,602 (17.6)	4,306 (19.5)	5,330 (23.8)
23. Sikkim	112 (45.5)	127 (12.8)	151 (19.5)
24. Tamil Nadu	3,544 (16.3)	4,246 (19.8)	4,672 (10.0)
25. Tripura	321 (28.3)	401 (25.0)	391 (-2.3)
26. Uttaranchal	435 (17.1)	536 (23.3)	922 (71.9)
27. Uttar Pradesh	13,273 (22.5)	15,746 (18.6)	17,046 (8.3)
28. West Bengal	5,342 (16.5)	6,397 (19.8)	6,706 (4.8)
29. NCT Delhi	0	0	0
All States	67,079 (18.4)	80,755 (20.4)	90,003 (11.5)

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

2. Figures for Bihar, Jammu and Kashmir and Jharkhand for the year 2003-04 relate to Revised Estimates.

Source: Budget Documents of State Governments.

Table 35. Grants from the Centre

(Rs. crore)

States (1)	2003-04 (Accounts) (2)	2004-05 (Revised Estimates) (3)	2005-06 (Budget Estimates) (4)
1. Andhra Pradesh	4,389 (72.8)	4,067 (-7.4)	4,904 (20.6)
2. Arunachal Pradesh	1,251 (43.3)	919 (-26.6)	893 (-2.9)
3. Assam	2,587 (10.0)	5,170 (99.8)	5,978 (15.6)
4. Bihar	2,185 (24.3)	3,890 (78.0)	3,949 (1.5)
5. Chhattisgarh	677 (-13.6)	1,273 (88.1)	1,170 (-8.1)
6. Goa	53 (-31.8)	133 (152.4)	133 (0.3)
7. Gujarat	1,837 (-38.7)	2,205 (20.0)	2,505 (13.6)
8. Haryana	672 (23.7)	750 (11.7)	882 (17.6)
9. Himachal Pradesh	2,255 (0.3)	2,415 (-3.9)	3,639 (-23.8)
10. Jammu and Kashmir	6,175 (22.4)	6,677 (8.1)	7,372 (10.4)
11. Jharkhand	1,865 (0.1)	1,205 (-35.4)	1,691 (40.3)
12. Karnataka	1,987 (19.3)	2,355 (18.5)	2,688 (14.1)
13. Kerala	908 (-3.3)	1,555 (71.3)	1,671 (7.5)
14. Madhya Pradesh	1,773 (-4.8)	2,835 (59.9)	2,875 (1.4)
15. Maharashtra	2,270 (50.7)	4,022 (77.2)	4,697 (16.8)
16. Manipur	1,061 (4.2)	1,244 (17.2)	1,833 (47.4)
17. Meghalaya	867 (-0.9)	1,130 (30.4)	1,308 (15.8)
18. Mizoram	1,149 (35.7)	1,224 (6.5)	1,154 (-5.7)
19. Nagaland	1,973 (65.1)	1,703 (-13.7)	1,829 (7.4)
20. Orissa	1,716 (-4.7)	2,716 (58.2)	3,462 (27.5)
21. Punjab	573 (-15.2)	1,320 (130.4)	3,358 (154.3)
22. Rajasthan	2,504 (14.0)	2,743 (9.5)	3,148 (14.8)
23. Sikkim	584 (0.3)	834 (43.0)	816 (-2.2)
24. Tamil Nadu	2,123 (33.8)	2,146 (1.1)	2,827 (31.8)
25. Tripura	1,458 (8.1)	1,622 (11.3)	2,229 (37.4)
26. Uttaranchal	1,569 (8.2)	2,727 (73.8)	2,896 (6.2)
27. Uttar Pradesh	2,482 (7.5)	4,889 (97.0)	5,084 (4.0)
28. West Bengal	1,893 (-15.4)	2,758 (45.7)	2,898 (5.1)
29. NCT Delhi	514 (0.4)	564 (9.7)	584 (3.7)
All States	51,348 (12.4)	67,088 (30.7)	78,472 (17.0)

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

2. Figures for Bihar, Jammu and Kashmir and Jharkhand for the year 2003-04 relate to Revised Estimates.

Source: Budget Documents of State Governments.

Table 36. Gross and Net Devolution and Transfer of Resources from the Centre

States (1)	Amount (Rs. Crore)						Variation over Previous Year (Per cent)					
	2003-04 (Accounts)		2004-05 (Revised Estimates)		2005-06 (Budget Estimates)		2003-04 (Accounts)		2004-05 (Revised Estimates)		2005-06 (Budget Estimates)	
	Gross (2)	Net (3)	Gross (4)	Net (5)	Gross (6)	Net (7)	Gross (8)	Net (9)	Gross (10)	Net (11)	Gross (12)	Net (13)
1. Andhra Pradesh	12,576	9,107	13,497	7,282	15,255	9,189	33.7	91.7	7.3	-20.0	13.0	26.2
2. Arunachal Pradesh	1,545	1,293	1,394	1,311	1,408	1,306	45.4	32.8	-9.8	1.3	1.0	-0.4
3. Assam	5,118	4,336	8,386	7,233	9,596	8,770	-4.7	15.1	63.9	66.8	14.4	21.2
4. Bihar	11,112	9,186	14,760	12,849	14,453	12,562	10.8	24.9	32.8	39.9	-2.1	-2.2
5. Chhattisgarh	2,701	2,151	3,823	2,779	3,916	3,216	5.2	18.6	41.5	29.2	2.4	15.7
6. Goa	249	16	421	308	475	360	-1.2	-39.0	68.6	1,857.5	13.1	16.9
7. Gujarat	6,806	4,145	7,447	4,008	8,439	6,954	19.9	361.7	9.4	-3.3	13.3	73.5
8. Haryana	1,693	896	1,848	1,054	2,277	1,715	9.3	48.8	9.2	17.7	23.2	62.7
9. Himachal Pradesh	2,994	2,500	3,126	2,831	4,285	4,070	9.2	30.6	4.4	13.2	37.1	43.8
10. Jammu and Kashmir	7,350	7,088	8,068	7,663	8,972	8,548	22.6	36.3	9.8	8.1	11.2	11.5
11. Jharkhand	4,451	3,677	4,708	4,146	3,924	3,204	-3.3	-6.7	5.8	12.7	-16.7	-22.7
12. Karnataka	7,188	4,703	7,514	5,706	8,639	6,804	19.9	53.5	4.5	21.3	15.0	19.2
13. Kerala	3,888	2,464	5,697	3,927	6,195	4,971	1.1	21.0	46.5	59.4	8.8	26.6
14. Madhya Pradesh	7,743	6,097	10,215	7,198	10,863	9,365	5.1	24.5	31.9	18.1	6.4	30.1
15. Maharashtra	6,912	3,176	10,222	7,428	12,848	11,441	45.9	469.9	47.9	133.9	25.7	54.0
16. Manipur	1,829	1,168	2,709	2,144	2,495	1,995	-18	-25.7	48.1	83.6	-7.9	-6.9
17. Meghalaya	1,175	1,069	1,510	1,369	1,677	1,605	-1.2	3.4	28.4	28.1	11.1	17.2
18. Mizoram	1,349	1,224	1,465	1,405	1,457	1,402	35.8	33.2	8.6	14.8	-0.6	-0.2
19. Nagaland	1,877	1,714	2,035	1,839	2,192	2,009	7.8	3.0	8.5	7.3	7.7	9.3
20. Orissa	6,585	4,604	8,881	6,095	9,795	7,237	-6.9	6.7	34.9	32.4	10.3	18.7
21. Punjab	1,869	384	3,046	991	5,417	4,617	7.2	-138.0	63.0	157.9	77.8	365.9
22. Rajasthan	7,743	5,537	8,994	3,947	10,624	9,582	13.1	104.9	16.2	-28.7	18.1	142.8
23. Sikkim	739	664	1,019	949	1,027	978	6.5	5.6	37.8	42.9	0.8	3.0
24. Tamil Nadu	6,690	4,686	7,972	2,982	7,509	6,197	20.5	96.1	19.2	-36.4	-5.8	107.8
25. Tripura	1,871	1,734	2,132	2,027	2,641	2,554	11.1	15.6	14.0	16.9	23.9	26.0
26. Uttaranchal	2,289	969	3,585	3,529	4,038	3,951	10.5	-13.3	56.6	264.3	12.6	12.0
27. Uttar Pradesh	18,835	13,594	24,398	19,552	26,480	22,224	15.9	59.9	29.5	43.8	8.5	13.7
28. West Bengal	8,606	4,802	11,071	7,986	12,207	9,409	-8.4	4.8	28.7	66.3	10.3	17.8
29. NCT Delhi	771	-676	843	-3,028	584	-1,491	-14	-41.8	9.4	347.7	-30.6	-50.7
All States	144,554	102,305	180,783	127,511	199,691	164,743	11.6	45.0	25.1	24.6	10.5	29.2

Note: Figures for Bihar, Jharkhand and Jammu and Kashmir for the year 2003-04 relate to Revised Estimates.
Source: Budget Documents of State Governments.

Table 37. Total Outstanding Liabilities of State Governments (As on end-March)

States (1)	1991 (2)	1992 (3)	1993 (4)	1994 (5)	1995 (6)	1996 (7)	1997 (8)	1998 (9)
Andhra Pradesh	3,150.19	9,453.42	11,062.58	12,940.27	15,223.42	17,778.18	19,549.13	23,312.82
Arunachal Pradesh	279.55	287.08	262.45	280.80	319.43	496.83	480.39	477.00
Assam	4,340.65	4,657.71	4,670.29	4,675.44	5,227.50	6,325.59	6,337.45	6,490.09
Bihar	16,581.65	11,720.79	13,484.71	14,056.81	16,557.44	18,631.48	20,689.97	23,521.89
Chhattisgarh								
Goa	991.54	966.75	1,049.30	1,115.02	1,183.44	1,274.83	1,402.08	1,567.73
Gujarat	8,075.67	9,360.67	10,501.30	11,466.46	12,998.28	14,888.56	17,004.66	20,418.52
Haryana	3,677.80	3,470.97	3,899.18	4,424.03	5,036.21	6,170.55	6,991.29	8,109.65
Himachal Pradesh	1,228.78	1,492.32	1,832.88	1,995.80	2,556.35	3,267.25	3,877.74	5,356.72
Jammu and Kashmir	3,157.93	3,807.52	4,014.11	4,509.65	4,448.25	4,628.18	5,293.64	5,736.24
Jharkhand								
Karnataka	6,499.24	6,270.92	7,159.67	8,814.84	9,952.23	11,074.43	12,739.07	14,697.42
Kerala	4,984.26	5,830.80	6,680.33	7,593.46	9,278.86	10,717.53	12,312.50	14,467.79
Madhya Pradesh	7,777.39	8,802.53	11,441.59	10,791.64	12,164.97	13,891.21	16,451.47	18,479.07
Maharashtra	12,873.04	15,276.18	16,909.20	18,785.24	21,977.90	26,377.94	30,600.89	37,050.78
Manipur	389.77	502.81	530.67	563.89	607.14	675.52	709.24	731.38
Meghalaya	213.74	244.72	301.01	380.77	449.78	490.41	474.8	657.84
Mizoram	329.69	313.97	322.04	377.88	444.28	538.21	573.77	770.74
Nagaland	409.23	475.66	519.79	585.69	624.04	780.53	753.09	877.49
Orissa	5,156.15	6,065.06	6,791.69	7,688.28	8,914.11	10,294.47	11,445.44	13,935.01
Punjab	7,071.08	8,130.80	9,523.69	10,874.31	12,453.68	14,040.11	16,071.79	18,360.80
Rajasthan	6,579.41	7,646.51	8,653.57	10,038.10	11,865.92	14,136.52	16,054.33	19,443.69
Sikkim	141.61	162.48	198.84	222.32	262.56	291.85	227.55	259.77
Tamil Nadu	7,047.61	8,340.70	10,206.01	11,615.80	13,540.83	15,133.97	17,257.07	19,511.51
Tripura	546.54	573.23	631.00	759.25	856.41	948.29	986.02	1,095.33
Uttaranchal								
Uttar Pradesh	19,766.32	22,978.43	26,367.56	29,684.84	34,245.35	38,994.64	44,975.94	52,638.17
West Bengal	9,854.78	10,133.99	11,279.42	12,924.88	15,127.14	17,715.28	21,239.85	25,298.26
NCT Delhi				117.00	627.33	1,383.71	2,204.91	3,080.94
All States	1,18,977.11	1,46,966.01	1,68,292.88	1,87,912.46	2,17,022.73	2,46,581.06	2,86,704.07	3,36,346.65

(Contd.)

Table 37. (Concl'd.)

States (1)	1999 (10)	2000 (11)	2001 (12)	2002 (13)	2003 (14)	2004 (15)	2005 (RE) (16)	2006 (BE) (17)
Andhra Pradesh	27,860.96	34,196.67	40,999.15	48,636.91	56,029.64	65,730.39	72,602.33	79,580.09
Arunachal Pradesh	551.69	720.79	698.25	748.62	924.69	976.65	1,402.03	1,786.90
Assam	7,013.00	7,976.08	9,290.49	9,798.10	12,444.99	13,856.34	16,595.87	18,887.95
Bihar	27,152.59	32,971.88	30,033.71	34,226.69	38,345.62	43,154.74	48,539.27	53,087.81
Chhattisgarh	-	-	7,278.23	8,432.65	9,904.05	11,851.70	13,305.19	15,173.77
Goa	1,936.35	2,510.08	2,802.99	3,667.08	3,329.47	3,784.94	4,413.20	5,044.90
Gujarat	25,067.09	33,735.47	41,003.06	46,724.84	55,089.74	63,668.98	73,669.16	81,491.58
Haryana	10,212.82	13,591.47	14,602.05	16,556.52	19,948.30	22,914.42	24,930.36	27,546.41
Himachal Pradesh	5,804.08	8,695.64	9,594.14	10,944.22	13,311.67	15,355.97	17,536.79	18,219.71
Jammu and Kashmir	6,220.00	7,697.32	9,060.25	9,582.83	10,486.40	10,895.97	12,281.91	13,644.49
Jharkhand	-	-	8,461.59	10,091.86	12,020.41	13,589.06	16,507.95	18,594.00
Karnataka	17,454.81	21,045.07	25,301.35	31,337.32	36,019.55	40,706.40	45,358.04	49,319.03
Kerala	17,084.20	22,122.78	25,087.84	28,527.50	33,414.35	38,848.28	44,165.57	49,530.97
Madhya Pradesh	22,076.00	26,094.53	22,326.15	26,242.29	30,080.83	37,807.98	44,401.17	49,992.66
Maharashtra	44,263.27	58,813.35	67,601.17	78,540.97	89,951.77	107,129.20	124,716.31	136,063.48
Manipur	622.90	1,121.07	1,376.93	1,376.68	2,266.05	2,357.01	3,239.85	3,272.99
Meghalaya	861.85	1,117.02	1,387.64	1,527.82	1,819.95	1,944.66	2,219.07	2,533.49
Mizoram	841.98	1,178.13	1,179.75	1,435.86	1,789.13	2,088.63	2,386.04	2,646.59
Nagaland	1,064.14	1,442.54	1,657.22	1,937.32	2,863.44	2,608.02	2,869.08	3,170.06
Orissa	16,001.97	20,531.61	22,525.32	26,005.36	30,302.04	33,680.60	36,035.11	37,875.30
Punjab	20,470.81	26,701.76	30,838.49	35,554.28	40,412.62	45,294.44	50,198.92	54,892.78
Rajasthan	22,675.47	30,132.64	35,100.92	39,800.54	47,372.23	54,866.67	61,720.60	69,650.53
Sikkim	415.49	592.64	851.77	928.84	989.19	1,066.83	1,220.97	1,311.06
Tamil Nadu	23,189.13	28,744.43	34,056.85	38,864.55	43,167.65	48,695.44	53,692.32	58,715.68
Tripura	1,241.67	1,709.64	2,100.25	2,380.39	2,990.03	3,377.43	3,964.80	4,322.89
Uttaranchal	-	-	4,005.19	4,917.45	6,343.29	8,520.29	10,675.12	12,804.75
Uttar Pradesh	61,180.95	73,702.71	83,244.76	94,588.69	105,446.12	122,031.82	133,688.89	149,260.30
West Bengal	32,318.79	41,516.14	52,352.79	62,320.90	78,126.48	89,978.62	101,880.21	115,429.87
NCT Delhi	3,788.17	6,347.82	7,924.39	9,776.83	12,494.06	15,481.45	16,618.22	18,680.02
All States	397,370.16	505,009.26	592,742.68	685,473.90	797,683.75	922,262.92	1,040,834.36	1,152,530.07

Note: See 'Explanatory Note on Data Sources and Methodology'.

Table 38. Total Outstanding Liabilities - Percentage of GDP (As on end March)

States	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Andhra Pradesh	23.0	21.9	23.5	22.4	22.1	22.3	21.7	24.3	24.2	27.3	29.3	32.1	34.5	36.4	36.4	32.5
Arunachal Pradesh	55.9	46.4	36.0	31.4	32.9	33.5	39.6	35.7	36.4	44.2	39.2	38.6	47.1	43.2	50.2	56.7
Assam	39.7	38.2	34.8	30.9	29.8	32.6	30.2	28.5	27.4	27.3	29.5	29.3	34.1	34.5	38.4	35.6
Bihar	37.9	37.6	40.0	37.7	37.8	42.1	38.5	38.3	39.0	45.3	64.0	72.6	70.9	76.5	77.3	66.2
Chhattisgarh	-	-	-	-	-	-	-	-	-	-	29.5	28.5	31.7	30.7	35.2	36.1
Goa	67.3	58.4	52.5	46.5	41.7	38.4	35.4	31.9	31.9	37.1	36.4	45.4	38.8	39.4	32.3	32.7
Gujarat	26.5	28.0	23.9	23.3	20.5	20.7	19.8	22.4	23.8	31.0	37.8	38.6	39.1	38.0	46.6	45.7
Haryana	20.9	19.7	20.8	20.0	19.2	20.7	19.6	21.0	23.4	27.8	26.6	27.4	30.0	30.6	31.0	30.6
Himachal Pradesh	41.7	39.8	42.3	41.7	43.9	48.8	50.0	60.6	54.3	71.1	70.6	73.1	82.8	85.6	73.7	67.9
Jammu and Kashmir	81.0	80.7	76.7	71.1	63.8	57.2	58.0	55.8	54.5	55.1	61.4	60.3	59.0	54.9	45.1	45.1
Jharkhand	-	-	-	-	-	-	-	-	-	-	30.0	30.9	32.2	33.1	36.6	39.4
Karnataka	23.6	19.4	20.2	21.5	20.8	19.7	19.5	20.1	19.9	22.2	24.2	28.7	30.0	30.7	29.2	28.1
Kerala	30.2	28.4	28.7	28.8	29.1	27.6	27.7	29.2	30.4	35.4	35.9	39.4	41.2	43.4	43.9	42.4
Madhya Pradesh	24.7	26.1	30.3	20.7	21.0	21.4	22.1	22.6	23.7	25.3	30.3	31.2	36.5	37.4	41.1	44.4
Maharashtra	19.4	20.2	18.0	16.6	16.9	16.7	17.1	19.0	21.1	24.2	28.3	29.4	30.4	32.2	35.0	34.1
Manipur	47.5	51.0	48.6	43.1	43.2	41.5	37.4	33.9	25.6	40.1	47.2	41.2	61.6	58.0	50.4	45.8
Meghalaya	21.4	20.7	22.9	25.2	27.0	24.6	21.6	26.3	29.3	33.9	37.2	36.9	41.2	40.4	42.2	38.0
Mizoram	84.8	59.1	53.0	53.1	60.1	57.5	53.5	68.6	67.6	83.6	66.7	74.6	81.6	83.2	82.6	82.6
Nagaland	53.4	51.6	48.4	42.6	39.1	43.0	37.2	37.8	44.6	56.6	45.0	46.8	59.6	46.6	41.6	41.4
Orissa	45.2	41.4	42.9	41.5	40.1	38.0	43.2	43.2	45.0	53.2	58.2	61.8	68.3	62.6	62.5	62.7
Punjab	38.4	36.5	37.2	36.0	36.4	36.4	36.4	37.7	36.7	43.7	46.8	50.6	56.3	58.0	54.4	53.6
Rajasthan	27.5	28.8	27.7	30.4	28.6	29.9	27.9	30.4	31.0	38.4	44.4	45.2	55.4	52.5	56.8	55.8
Sikkim	58.0	60.2	71.5	58.9	65.2	60.6	41.2	39.9	53.1	70.5	87.2	81.5	79.0	78.5	62.8	60.2
Tamil Nadu	20.3	20.4	21.4	20.2	19.7	19.4	19.3	18.8	19.6	22.8	24.1	27.1	27.8	28.9	28.4	28.4
Tripura	39.8	39.1	40.7	42.7	45.5	41.3	35.8	33.2	32.6	37.6	39.9	39.6	45.3	44.5	33.8	32.9
Uttaranchal	-	-	-	-	-	-	-	-	-	-	33.1	37.8	44.4	54.3	55.3	59.7
Uttar Pradesh	32.8	32.8	34.4	34.5	34.0	34.3	33.1	35.9	37.4	41.9	48.1	52.2	53.9	56.1	54.7	54.5
West Bengal	23.6	23.3	24.2	24.2	24.4	24.0	25.9	25.8	28.0	32.7	37.4	40.5	47.1	47.4	46.0	46.2
NCT Delhi	-	-	-	0.6	2.4	4.8	6.5	7.5	8.0	12.0	12.6	14.3	16.7	18.5	17.7	17.7
All States	22.5	22.5	22.5	21.9	21.4	21.1	21.0	22.1	22.8	26.1	28.4	30.2	32.4	33.4	33.5	33.1

Notes: 1. 'All States' proportion are as ratio to GDP.

2. See explanatory Note on data Source and Methodology.

Table 39. Market Borrowings of State Governments

(Rs. crore)

Sl. No.	States	2003-04		2004-05		2005-06*	
		Gross (2)	Net (3)	Gross (4)	Net (5)	Gross (6)	Net (7)
1	Andhra Pradesh	3,226	2,833	3,312	2,874	1,956	1,383
2	Arunachal Pradesh	131	126	22	17	47	42
3	Assam	943	819	794	633	780	618
4	Bihar	2,131	1,822	1,890	1,560	1,076	696
5	Chhattisgarh	642	593	523	430	432	346
6	Goa	240	230	133	118	144	127
7	Gujarat	3,333	3,193	2,020	1,811	858	602
8	Haryana	1,165	1,086	1,039	930	521	387
9	Himachal Pradesh	882	829	886	851	169	425
10	Jammu and Kashmir	522	473	374	416	223	152
11	Karnataka	572	409	569	440	364	231
12	Kerala	2,729	2,568	2,292	2,149	1,582	1,341
13	Madhya Pradesh	1,931	1,711	1,672	1,276	1,480	1,134
14	Marhara Pradesh	2,405	2,272	1,730	1,494	1,051	726
15	Manipur	6,342	6,213	4,223	3,899	1,280	1,184
16	Mizoram	192	177	83	69	120	104
17	Nagaland	66	149	132	125	108	81
18	Nagaland	101	96	89	79	65	56
19	Northeast	227	207	164	139	209	169
20	Orissa	2,101	1,801	1,190	900	1,169	768
21	Punjab	2,056	2,396	1,830	1,635	619	393
22	Rajasthan	1,714	2,463	1,393	2,077	1,363	969
23	Sikkim	62	58	48	36	51	38
24	Tamil Nadu	2,851	2,038	2,099	2,249	1,650	1,247
25	Telangana	240	219	291	233	137	119
26	Uttarakhand	1,396	1,325	509	269	568	513
27	Uttar Pradesh	5,375	4,608	6,887	6,139	3,096	2,062
28	West Bengal	5,729	5,429	4,439	4,017	2,324	1,877
All States		18,707	17,261	42,058	36,935	24,546	18,272

* As on January 20, 2006

Source: As per Reserve Bank records.

Table 40. Select Committed Expenditures of State Governments - As Ratio to State's Own Revenue

States	2003-04				2004-05 (RE)				2005-06 (BE)			
	Interest Payments (2)	Admini- strative Services (3)	Pension (4)	Total (2+3+4) (5)	Interest Payments (6)	Admini- strative Services (7)	Pension (8)	Total (6+7+8) (9)	Interest Payments (10)	Admini- strative Services (11)	Pension (12)	Total (10+11+12) (13)
(1)												
1. Andhra Pradesh	39.4	10.7	13.9	64.0	33.5	9.4	12.8	55.7	32.5	8.5	13.6	54.6
2. Arunachal Pradesh	86.7	120.3	40.3	247.2	61.8	89.7	29.5	181	51.0	74.0	21.9	146.9
3. Assam	47.9	29.1	30.1	107.2	30.8	20.9	18.1	69.8	46.0	41.0	24.0	110.9
4. Bihar	87.3	36.1	57.8	181.3	96.7	44.9	64.2	205.9	92.7	40.7	64.1	197.5
5. Chhattisgarh	28.4	11.0	12.3	51.6	26.3	12.0	12.1	50.4	24.1	15.2	12.2	51.5
6. Goa	22.4	7.3	7.7	37.3	21.0	7.4	8.3	36.7	15.3	5.4	5.8	26.5
7. Gujarat	40.2	8.2	12.0	60.4	39.6	8.2	11.0	58.8	35.2	7.7	10.0	52.9
8. Haryana	24.6	8.4	8.9	41.9	22.0	8.6	8.8	39.4	23.2	10.1	10.6	43.9
9. Himachal Pradesh	115.4	27.0	41.8	184.2	97.6	20.8	40.2	158.6	100.8	22.0	38.2	161.0
10. Jammu and Kashmir	7.3	102.3	41.4	216.7	56.4	71.7	31.7	159.7	53.9	63.4	27.8	145.1
11. Jharkhand	28.9	25.5	26.4	80.8	21.3	27.5	25.6	74.4	21.6	35.5	18.1	75.2
12. Karnataka	23.9	9.1	12.2	45.2	19.4	8.4	10.6	38.3	17.7	8.3	10.7	36.7
13. Kerala	37.4	10.2	27.1	74.7	35.6	10.6	27.5	73.7	32.5	9.7	26.9	69.0
14. Madhya Pradesh	38.8	14.9	14.5	68.2	28.4	12.6	11.8	52.8	37.7	14.8	13.7	66.3
15. Maharashtra	29.0	11.8	9.2	50.0	25.4	11.3	8.4	45.1	23.3	11.2	7.5	42.0
16. Manipur	181.7	173.9	140.1	495.7	145.5	134.7	114.7	394.9	146.7	102.5	90.7	339.8
17. Meghalaya	55.4	70.3	24.9	150.6	56.1	73.9	23.1	153.0	52.8	72.5	21.8	147.1
18. Mizoram	181.4	201.8	71.7	454.9	187.0	196.6	105.9	489.5	190.5	204.0	106.5	500.9
19. Nagaland	181.3	351.9	108.8	641.9	193.2	270.1	115.2	578.5	170.9	234.4	106.8	512.1
20. Orissa	65.1	15.2	26.3	106.6	73.2	15.6	34.4	123.2	73.3	14.8	35.0	123.0
21. Punjab	34.3	14.1	12.8	61.3	29.7	12.3	10.5	52.5	32.2	14.8	11.8	58.8
22. Rajasthan	51.3	11.9	19.8	82.9	49.7	11.7	15.4	76.8	44.1	10.6	13.4	68.1
23. Sikkim	14.3	12.6	6.2	33.1	9.1	8.7	2.9	20.7	9.1	9.5	2.9	21.6
24. Tamil Nadu	26.1	9.9	18.2	54.2	24.1	10.1	19.7	53.9	23.3	9.8	21.2	54.4
25. Tripura	85.5	78.2	51.9	215.5	86.2	84.6	58.0	228.9	93.5	166.3	69.5	329.4
26. Uttaranchal	37.4	26.1	17.7	81.2	46.6	35.0	26.3	107.9	40.8	26.3	23.2	90.2
27. Uttar Pradesh	63.7	21.6	18.3	103.6	61.2	19.1	22.3	102.5	52.5	22.0	20.2	94.7
28. West Bengal	98.3	19.0	27.9	145.1	87.8	18.7	27.9	134.5	86.5	18.7	28.7	133.9
29. NCT Delhi	20.0	3.9	-	23.9	20.9	4.2	-	25.1	23.0	3.9	0.5	27.4
All States	41.3	14.6	16.7	72.5	37.2	13.8	16.1	67.1	35.7	14.3	16.0	66.0

Source: Budget Documents of State Governments.

Table 41. Select Committed Expenditures of State Governments - As Ratio to Revenue Expenditure

States	2003-04				2004-05 (RE)				2005-06 (BE)				(Per cent)
	Interest Payments (2)	Admini- strative Services (3)	Pension (4)	Total (2+3+4) (5)	Interest Payments (6)	Admini- strative Services (7)	Pension (8)	Total (6+7+8) (9)	Interest Payments (10)	Admini- strative Services (11)	Pension (12)	Total (10+11+12) (13)	
1. Andhra Pradesh	23.0	6.2	8.1	37.4	21.6	6.0	8.3	35.9	21.2	5.5	8.8	35.6	
2. Arunachal Pradesh	10.2	14.1	4.7	29.1	9.8	14.2	4.7	28.6	11.0	16.0	4.7	31.8	
3. Assam	17.1	10.4	10.8	38.3	12.2	8.3	7.2	27.6	14.2	12.7	7.4	34.4	
4. Bihar	22.7	9.4	15.0	47.2	21.4	9.9	14.2	45.5	21.4	9.4	14.8	45.6	
5. Chhattisgarh	16.0	6.2	6.9	29.0	14.1	6.4	6.5	27.1	13.8	8.7	7.0	29.5	
6. Goa	18.2	5.9	6.2	30.4	17.1	6.0	6.7	29.9	13.1	4.6	5.0	22.7	
7. Gujarat	26.4	5.4	7.9	39.7	25.3	5.3	7.0	37.6	24.9	5.4	7.1	37.4	
8. Haryana	20.9	7.1	7.6	35.5	18.6	7.3	7.5	33.5	18.1	7.9	8.3	34.3	
9. Himachal Pradesh	26.4	6.2	9.5	42.1	28.5	6.1	11.8	46.4	29.3	6.4	11.1	46.8	
10. Jammu and Kashmir	16.7	23.4	9.5	49.5	14.4	18.3	8.1	40.7	14.6	17.2	7.5	39.4	
11. Jharkhand	13.6	12.0	12.4	37.9	9.2	11.9	11.0	32.1	9.9	16.3	8.3	34.5	
12. Karnataka	17.4	6.6	8.9	33.0	15.2	6.6	8.3	30.1	14.2	6.7	8.6	29.4	
13. Kerala	21.5	5.9	15.5	42.9	19.3	5.7	14.9	40.0	18.8	5.6	15.5	39.9	
14. Madhya Pradesh	17.1	6.6	6.4	30.0	18.5	8.2	7.7	34.3	20.0	7.9	7.3	35.1	
15. Maharashtra	19.5	7.9	6.2	33.6	17.1	7.6	5.7	30.3	19.0	9.1	6.1	34.3	
16. Manipur	14.7	14.1	11.3	40.1	14.3	13.2	11.3	38.8	16.1	11.3	10.0	37.3	
17. Meghalaya	12.9	16.4	5.8	35.2	12.0	15.8	4.9	32.8	10.9	14.9	4.5	30.2	
18. Mizoram	12.9	14.4	5.1	32.4	12.6	13.2	7.1	33.0	13.6	14.6	7.6	35.7	
19. Nagaland	12.9	25.1	7.8	45.8	16.5	23.1	9.8	49.4	16.7	22.9	10.4	50.1	
20. Orissa	26.3	6.2	10.7	43.2	24.7	5.3	11.6	41.5	27.0	5.4	12.9	45.2	
21. Punjab	23.6	9.7	8.8	42.2	21.2	8.8	7.6	37.6	21.0	9.7	7.7	38.4	
22. Rajasthan	25.3	5.9	9.8	41.0	25.7	6.1	8.0	39.8	24.1	5.8	7.3	37.2	
23. Sikkim	7.8	6.9	3.4	18.1	5.6	5.3	1.8	12.6	5.6	5.9	1.8	13.3	
24. Tamil Nadu	18.6	7.1	13.0	38.7	17.3	7.2	14.1	38.7	16.8	7.1	15.2	39.1	
25. Tripura	16.1	14.8	9.8	40.7	15.9	15.6	10.7	42.3	13.1	23.2	9.7	46.0	
26. Uttaranchal	13.7	9.5	6.5	29.7	13.1	9.9	7.4	30.5	13.8	8.9	7.9	30.6	
27. Uttar Pradesh	20.2	6.8	5.8	32.8	23.9	7.5	8.7	40.0	22.5	9.4	8.6	40.5	
28. West Bengal	35.8	6.9	10.1	52.8	33.5	7.2	10.7	51.4	32.6	7.0	10.8	50.5	
29. NCT Delhi	26.9	5.2	-	32.1	25.7	5.1	-	30.8	29.1	5.0	0.6	34.7	
All States	21.6	7.6	8.7	38.0	20.5	7.6	8.9	37.0	20.5	8.2	9.2	37.9	

Source: Budget Documents of State Governments.

Table 42. Expenditure* on Education\$
(As Ratio to Aggregate Disbursements)

(Per cent)

States (1)	2000-01 (2)	2001-02 (3)	2002-03 (4)	2003-04 (5)	2004-05 (RE) (6)	2005-06 (BE) (7)
1. Andhra Pradesh	13.3	12.5	11.7	3.4	8.7	8.5
2. Arunachal Pradesh	6.4	13.3	12.1	2.7	5.7	5.0
3. Assam	25.5	21.9	22.4	11.4	10.0	15.6
4. Bihar	23.7	20.7	18.4	14.3	13.9	14.2
5. Chhattisgarh	13.1	12.4	11.0	3.1	4.5	4.8
6. Goa	11.9	10.5	12.0	4.4	7.7	6.7
7. Gujarat	13.6	12.7	13.5	5.2	4.1	4.5
8. Haryana	14.6	13.8	13.7	4.7	6.3	7.3
9. Himachal Pradesh	17.0	16.2	14.5	6.1	11.6	11.5
10. Jammu and Kashmir	11.1	11.6	10.9	8.9	8.9	9.3
11. Jharkhand	-	16.2	19.0	11.5	11.7	13.5
12. Karnataka	17.7	16.0	14.8	5.4	9.3	9.9
13. Kerala	20.0	19.0	17.6	5.8	6.3	6.8
14. Madhya Pradesh	16.3	12.5	12.2	4.2	3.9	4.2
15. Maharashtra	22.3	22.1	18.9	9.3	7.1	9.1
16. Manipur	20.2	13.7	13.3	7.5	9.5	8.6
17. Meghalaya	16.6	17.9	15.3	2.1	2.4	2.7
18. Mizoram	16.2	16.0	14.5	5.7	11.5	13.2
19. Nagaland	13.8	11.0	11.0	3.8	8.2	8.1
20. Orissa	15.9	14.6	14.3	6.0	6.5	8.2
21. Punjab	13.2	11.7	12.1	3.3	3.8	4.0
22. Rajasthan	18.8	18.2	15.5	4.9	5.1	6.4
23. Sikkim	14.2	8.0	7.6	5.6	5.1	6.0
24. Tamil Nadu	18.0	17.3	13.8	4.8	4.4	6.0
25. Tripura	19.3	18.6	19.2	7.3	8.0	8.4
26. Uttaranchal	21.5	21.1	20.0	3.6	9.2	9.0
27. Uttar Pradesh	16.8	16.0	14.6	2.9	6.5	8.0
28. West Bengal	17.1	16.2	15.9	3.7	4.6	5.0
29. NCT Delhi	15.1	13.7	12.1	10.9	12.8	15.8
All States	17.4	16.1	15.0	5.0	6.3	7.2
All States (per cent to GDP)	2.9	2.7	2.6	2.4	2.5	2.4

*: Revenue Expenditure and Capital Outlay; '-': Not Applicable

\$: Also includes expenditure on Sports, Art and Culture.

Note: Ratios from 2000-01 to 2002-03 will not be comparable to those of 2003-04 to 2005-06 as capital expenditure includes all corresponding items of capital receipts on a gross basis for the latter years while these items were included on a net basis in capital receipts in the earlier years.

Source: Budget Documents of State Governments.

Table 43. Expenditure* on Medical and Public Health & Family Welfare
(As Ratio to Aggregate Disbursements)

							(Per cent)
States		2000-01	2001-02	2002-03	2003-04	2004-05 (RE)	2005-06 (BE)
(1)		(2)	(3)	(4)	(5)	(6)	(7)
1. Andhra Pradesh		4.7	4.4	4.0	1.1	2.7	2.6
2. Arunachal Pradesh		5.0	4.9	4.5	1.0	2.3	1.6
3. Assam		4.7	4.2	3.7	1.8	2.1	2.8
4. Bihar		5.9	4.9	4.2	2.9	2.6	2.6
5. Chhattisgarh		4.1	4.3	4.0	0.9	1.3	1.4
6. Goa		4.4	3.8	4.0	1.7	2.8	2.4
7. Gujarat		3.4	2.8	3.2	1.2	1.0	1.1
8. Haryana		3.3	3.0	3.3	1.1	1.4	1.6
9. Himachal Pradesh		5.6	4.9	4.5	2.1	3.9	3.8
10. Jammu and Kashmir		4.9	5.5	5.2	4.4	4.5	4.4
11. Jharkhand		-	4.9	4.2	3.3	2.9	5.8
12. Karnataka		5.1	4.9	4.2	1.4	2.3	2.6
13. Kerala		5.3	5.8	4.8	1.6	1.7	2.0
14. Madhya Pradesh		5.1	4.1	4.1	1.4	1.4	1.5
15. Maharashtra		3.9	4.3	3.7	1.9	1.4	2.0
16. Manipur		4.8	3.4	2.9	1.8	2.1	1.8
17. Meghalaya		5.6	6.6	5.9	0.8	0.7	0.8
18. Mizoram		5.4	5.4	5.0	2.4	3.6	3.8
19. Nagaland		5.2	4.1	4.6	1.4	3.1	3.3
20. Orissa		4.2	3.7	3.8	1.6	2.2	2.8
21. Punjab		4.5	3.9	3.5	1.0	1.2	1.2
22. Rajasthan		5.2	5.2	4.2	1.4	1.4	1.7
23. Sikkim		3.7	2.2	2.0	1.4	1.5	1.5
24. Tamil Nadu		4.9	4.9	4.1	1.4	1.3	2.1
25. Tripura		4.0	3.7	3.8	1.3	1.9	2.8
26. Uttaranchal		3.1	4.4	3.8	0.7	2.3	2.4
27. Uttar Pradesh		4.0	3.6	3.8	0.9	2.1	2.6
28. West Bengal		5.6	5.0	4.9	1.1	1.3	1.6
29. NCT Delhi		7.2	6.7	6.3	6.0	6.7	8.7
All States		4.7	4.4	4.1	1.4	1.8	2.1
All States (per cent to GDP)		0.77	0.73	0.69	0.66	0.69	0.70

* : Revenue Expenditure and Capital Outlay; '-' : Not Applicable

Note: Ratios from 2000-01 to 2002-03 will not be comparable to those of 2003-04 to 2005-06 as capital expenditure includes all corresponding items of capital receipts on a gross basis for the latter years while these items were included on a net basis in capital receipts in the earlier years.

Source: Budget Documents of State Governments.

Table 44. Details of Revenue Receipts of Maharashtra

Items (1)	1990-91 (2)	1991-92 (3)	1992-93 (4)	1993-94 (5)	1994-95 (6)	1995-96 (7)	1996-97 (8)
I. Total Revenues (I+II)							
A. State's own Tax Revenue (1 to 3)							
1. Taxes on Income (A+B)	869,902	977,259	1,081,821	1,298,679	1,508,948	1,655,928	1,925,524
(i) Agricultural Income Tax	610,956	317,396	795,757	923,756	1,117,450	1,261,192	1,398,990
(ii) Taxes on Professions, Trades, Callings, and Employment	511,970	595,480	656,093	769,620	945,462	1,093,445	1,171,497
2. Taxes on Property and Capital transactions (A to I)	19,071	31,267	23,585	25,329	29,904	33,060	38,235
(i) Land Revenue	1	1	1	1	1	1	1
(ii) Stamps and Registration Fees	19,070	31,242	23,585	25,329	29,904	33,060	38,235
(iii) Urban Immovable Property Tax	34,812	41,391	55,609	68,958	123,042	135,650	138,453
3. Taxes on commodities and services (A to VII)	6,164	4,411	7,166	7,691	11,384	12,052	10,996
(i) Sales Tax (A to F)	28,639	36,078	48,440	61,266	111,658	123,598	127,457
a) State Sales Tax	23	1	3	1	-	-	-
b) Central Sales Tax	458,087	532,797	576,899	675,333	792,516	924,735	994,809
c) Sales Tax on Motor Spirit and Lubricants	317,442	389,871	414,120	474,078	575,846	684,432	729,000
d) Surcharge on Sales Tax	238,587	289,470	273,598	318,744	390,664	463,564	475,961
e) Receipts of Turnover Tax	62,185	63,955	74,895	83,123	97,311	115,413	124,499
f) Other Receipts	11,400	31,162	60,486	55,819	83,548	99,971	118,844
(ii) State Excise	5,247	5,785	5,115	16,391	4,317	5,478	1,130
(iii) Taxes on Vehicles	54,231	60,088	68,974	90,316	94,437	107,091	106,850
(iv) Taxes on Goods and Passengers	30,432	23,325	23,595	27,048	34,452	42,319	61,374
(v) Taxes and Duties on Electricity	20,185	19,907	20,860	25,165	27,911	24,835	20,087
(vi) Entertainment Tax	27,750	29,635	27,633	33,666	33,668	35,712	40,331
(vii) Other Taxes and Duties	7,136	7,880	7,959	9,361	8,745	9,618	10,131
B. Share in Central Taxes (1 to 4)	10,911	11,039	13,758	15,699	17,457	20,728	27,036
1. Corporation Tax	98,986	121,966	139,664	154,136	171,988	167,747	227,493
2. Income Tax	-	-	49,607	-	-	-	-
3. Estate Duty	33,751	41,834	-	63,760	70,114	65,258	87,783
4. Union Excise Duties	65,235	80,132	90,057	90,376	101,874	102,489	139,710
II. Non-Tax Revenue (C+D)							
C. State's own Non-Tax Revenue (1 to 6)							
1. Interest Receipts	258,946	259,863	286,064	374,923	391,498	394,736	526,534
2. Dividends and Profits	179,419	178,769	193,295	238,301	290,285	277,539	375,488
3. General Services	65,853	78,299	82,800	92,861	117,708	127,121	203,453
of which: State lotteries	875	911	560	273	379	416	427
	28,919	21,770	20,275	23,008	23,719	30,147	28,810
	5,240	4,970	3,700	3,500	3,972	3,757	3,685

(Contd.)

Table 44. (Contd.)

Items (1)	1990-91 (2)	1991-92 (3)	1992-93 (4)	1993-94 (5)	1994-95 (6)	1995-96 (7)	1996-97 (8)
4. Social Services (i to viii)							
(i) Education, Sports, Art and Culture	8,789	12,577	11,524	14,889	15,729	16,406	17,437
(ii) Medical, Public Health and Family Welfare	1,926	1,959	1,661	2,323	2,853	3,140	3,464
(iii) Housing	3,073	3,985	3,996	5,813	6,372	5,722	6,159
(iv) Urban Development	485	558	1,579	1,587	963	1,442	970
(v) Labour and Employment	857	3,201	1,603	1,238	994	1,622	2,299
(vi) Social Security and Welfare	770	695	705	754	863	1,708	1,187
(vii) Water Supply and Sanitation	1,306	1,630	1,534	1,805	2,230	1,957	2,080
(viii) Others	372	549	446	1,369	1,454	344	514
5. Fiscal Services							
6. Economic Services (i to xvii)							
(i) Crop Husbandry	74,981	65,210	78,135	107,270	132,747	103,447	124,858
(ii) Animal Husbandry	813	1,001	1,682	1,476	1,304	1,212	1,233
(iii) Fisheries	325	309	288	269	256	312	337
(iv) Forestry and Wildlife	86	112	129	150	150	207	245
(v) Plantations	15,695	11,142	11,414	13,605	19,280	14,398	14,697
(vi) Co-operation	-	-	-	-	-	-	-
(vii) Other Agricultural Programmes	2,116	2,256	3,223	2,942	3,132	3,025	3,749
(viii) Major and Medium Irrigation projects	51	53	32	67	56	49	27
(ix) Minor Irrigations	1,817	2,142	4,577	7,829	7,099	7,702	5,800
(x) Power	611	580	1,140	1,108	1,701	1,459	952
(xi) Petroleum	5,185	5,179	5,196	5,191	5,186	147	12,540
(xii) Village and Small Industries	144	62	46	6	22	45	1
(xiii) Industries@	3,358	4,129	11,373	14,256	177	234	567
(xiv) Ports and Light Houses	93	98	78	126	22,809	28,736	25,940
(xv) Road Transport	-	-	-	-	231	282	163
(xvi) Tourism	10	-	7	-	-	-	-
(xvii) Others*	44,677	38,147	38,950	60,037	71,344	45,639	58,607
D. Grants from the Centre (1 to 5)							
1. State Plan Schemes	79,527	81,094	92,769	136,622	101,213	117,197	151,046
of which: Advance release of Plan Assistance for	16,860	16,978	25,567	50,176	38,045	41,481	78,514
Natural Calamities	-	-	1,754	6,715	-	154	-
2. Central Plan Schemes	6,713	7,335	8,585	11,274	8,937	9,163	10,532
3. Centrally Sponsored Schemes	39,618	41,704	45,231	58,867	37,245	46,204	48,094
4. NEC/Special Plan Scheme	-	-	-	-	-	-	-
5. Non-Plan Grants (a to c)	16,336	15,077	13,386	16,305	16,986	20,349	13,906
a) Statutory Grants	8,357	3,860	3,496	3,585	3,505	6,284	7,224
b) Grants for relief on account of	3,300	3,300	3,300	-	-	-	-
Natural Calamities	-	-	-	-	-	-	-
c) Others	4,679	7,917	6,590	12,720	13,481	14,065	6,682

(Contd.)

Table 44. (Contd.)

(Rs. lakh)

Items	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total Revenues (I+II)	869,902	977,259	1,081,821	1,298,679	1,508,948	1,655,928	1,925,524	2,031,657	2,173,709	2,526,947	2,956,692	3,009,294	3,418,215	3,829,346
Tax Revenues (A+B)	610,956	717,396	795,757	923,756	1,117,450	1,261,192	1,398,990	1,545,132	1,712,426	1,987,362	2,250,795	2,375,640	2,644,156	2,900,738
A. State's own Tax Revenue (1 to 3)	511,970	595,430	656,093	769,620	945,462	1,093,445	1,171,497	1,371,926	1,420,236	1,726,495	1,972,428	2,128,763	2,384,015	2,605,269
1. Taxes on Income (i-iii)	19,071	21,242	23,585	25,329	29,904	33,060	38,235	39,605	54,627	80,808	94,221	98,214	100,000	110,000
(i) Agricultural Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Taxes on Professions, Trades, Callings and Employment	19,070	21,242	23,585	25,329	29,904	33,060	38,235	39,605	54,627	80,796	94,221	98,198	100,000	110,000
2. Taxes on Property and Capital transactions (i to iii)	34,812	41,391	55,609	68,958	123,042	135,650	138,453	178,245	172,033	211,769	241,755	270,313	319,572	323,246
(i) Land Revenue	6,164	4,411	7,166	7,691	11,384	12,052	10,996	9,209	11,246	17,786	21,472	26,046	31,302	33,806
(ii) Stamps and Registration fees	28,639	36,978	48,440	61,266	111,658	123,598	127,457	169,036	160,787	193,983	220,092	244,267	288,270	289,440
(iii) Urban Immovable Property Tax	9	2	3	1	-	-	-	-	-	-	191	-	-	-
3. Taxes on commodities and services (i to vii)	458,087	532,797	576,899	675,333	792,516	924,735	994,809	1,154,076	1,193,576	1,433,948	1,636,452	1,760,236	1,964,443	2,172,023
(i) Sales Tax (a to f)	317,442	380,873	414,120	474,078	575,846	684,432	729,000	782,548	806,661	1,050,903	1,219,639	1,213,138	1,400,400	1,570,500
a) State Sales Tax	238,587	250,970	273,590	318,744	390,664	463,564	475,961	494,544	495,335	643,124	720,341	672,263	820,100	931,500
b) Central Sales Tax	62,185	69,955	74,895	83,123	97,311	115,413	124,499	127,828	133,488	165,518	186,531	203,699	192,600	213,000
c) Sales Tax on Motor Spirit and Lubricants	11,400	54,162	60,486	55,819	83,548	99,971	118,844	149,860	168,653	229,230	300,410	328,219	385,000	410,000
d) Surcharge on Sales Tax	23	1	26	1	6	6	13	12	17	552	704	494	-	-
e) Receipts of Turnover Tax	-	-	5,115	16,391	4,317	5,478	8,553	10,304	9,168	12,479	11,653	8,463	2,700	16,000
f) Other Receipts	5,247	5,785	-	-	-	-	-	-	-	-	-	-	-	-
(ii) State Excise	54,231	60,088	68,974	90,316	94,437	107,091	106,850	165,088	174,874	187,568	177,951	178,726	215,000	225,000
(iii) Taxes on Vehicles	20,432	23,325	23,595	27,048	34,452	42,319	61,374	75,207	63,695	70,830	78,584	94,778	102,500	114,000
(iv) Taxes on Goods and Passengers	20,185	19,907	20,860	25,165	27,911	24,835	20,087	34,103	28,102	33,194	10,023	102,739	60,880	65,990
(v) Taxes and Duties on Electricity	27,750	29,635	27,633	33,666	33,668	35,712	40,331	53,564	71,123	37,771	93,359	103,425	116,242	128,000
(vi) Entertainment Tax	7,136	7,880	7,959	9,361	8,745	9,618	10,131	14,881	16,079	18,592	20,092	24,715	23,331	23,300
(vii) Other Taxes and Duties	10,911	11,089	13,758	15,699	17,457	20,728	27,036	28,685	33,042	35,060	36,804	42,715	46,090	45,233
B. Share in Central Taxes (1 to 4)	98,986	121,966	139,664	154,136	171,988	167,747	227,493	173,206	292,190	260,867	278,367	246,877	260,141	295,469
1. Corporation Tax	-	-	49,607	-	-	-	-	-	-	-	-	-	-	-
2. Income Tax	33,751	41,834	90,057	63,760	70,114	65,258	87,783	61,765	140,946	101,396	-	-	-	-
3. Estate Duty	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4. Union Excise Duties	65,235	80,132	-	90,376	101,874	102,489	139,710	111,441	151,244	159,471	-	-	-	-
II. Non-Tax Revenue (C+D)	258,946	259,863	286,064	374,923	391,498	394,736	526,534	486,525	461,283	539,585	705,897	633,654	774,059	928,608
C. State's own Non-Tax Revenue (1 to 6)	179,419	178,769	193,295	238,301	290,285	277,539	375,488	364,089	357,270	393,687	559,626	465,507	473,612	630,494
1. Interest Receipts	65,853	78,299	82,800	92,861	117,708	127,121	203,453	169,414	165,389	172,416	316,163	184,560	113,628	53,875
2. Dividends and Profits	875	911	560	273	379	416	927	933	601	396	395	453	1,718	1,588
3. General Services	28,919	21,770	20,275	23,008	23,719	30,147	28,810	31,840	28,239	43,398	54,684	75,675	139,100	334,806
of which: State lotteries	5,240	4,970	3,700	3,500	3,972	3,757	3,685	3,970	2,893	3,171	3,947	13,075	66,710	271,814

(Contd.)

Table 44. (Contd.)

Items	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
4. Social Services (i to viii)	8,789	12,577	11,524	14,889	15,729	16,406	17,437	23,066	26,306	31,464	30,411	33,661	36,895	51,897
(i) Education, Sports, Art and Culture	1,926	1,959	1,661	2,323	2,853	3,140	3,464	2,938	3,612	2,569	3,176	3,302	4,772	5,062
(ii) Medical, Public Health and Family Welfare	3,073	3,985	3,996	5,813	6,372	5,722	6,159	8,074	8,375	8,728	7,831	11,178	11,257	13,024
(iii) Housing	485	558	1,579	1,587	963	1,442	970	896	1,784	1,049	1,089	1,868	1,415	12,696
(iv) Urban Development	857	3,201	1,603	1,238	994	1,622	2,299	3,380	1,116	3,587	1,932	1,873	3,350	3,518
(v) Labour and Employment	770	695	705	754	863	1,708	1,187	1,725	2,484	3,037	2,784	2,765	2,677	3,150
(vi) Social Security and Welfare	1,306	1,630	1,534	1,805	2,230	1,957	2,080	2,885	2,495	2,664	3,223	3,079	2,950	3,098
(vii) Water Supply and Sanitation	-	-	-	-	-	344	514	726	1,176	817	388	509	425	800
(viii) Others	372	549	446	1,369	1,454	471	764	2,442	5,354	9,013	9,988	9,087	10,049	10,549
5. Fiscal Services	2	2	1	-	3	2	3	2	4	1	2	1	-	-
6. Economic Services (i to xvii)	74,981	65,210	78,135	107,270	132,747	103,447	124,858	138,834	136,641	146,012	157,971	171,157	182,271	188,328
(i) Crop Husbandry	813	1,001	1,682	1,476	1,304	1,212	1,233	1,534	1,298	1,342	1,932	2,484	2,094	2,251
(ii) Animal Husbandry	325	309	288	269	256	312	337	376	506	642	899	1,053	1,144	1,155
(iii) Fisheries	86	112	129	150	150	207	245	258	250	219	294	294	350	400
(iv) Forestry and Wildlife	15,695	11,142	11,414	13,605	19,280	14,398	14,697	14,738	13,031	13,474	13,516	13,414	13,650	14,333
(v) Plantations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(vi) Co-operation	2,116	2,256	3,223	2,942	3,132	3,025	3,749	4,416	4,349	4,961	5,893	7,126	6,936	7,568
(vii) Other Agricultural Pro-grammes	51	53	32	67	56	49	27	46	46	77	62	314	104	114
(viii) Major and Medium Irrigation projects	1,817	2,142	4,577	7,829	7,099	7,702	5,800	5,207	3,365	6,163	6,249	8,603	12,731	18,900
(ix) Minor Irrigations	611	580	1,140	1,108	1,701	1,459	952	591	1,985	524	569	555	685	1,155
(x) Power	5,185	5,179	5,196	5,191	5,186	147	12,540	7,070	7,551	7,542	8,644	8,570	8,550	8,550
(xi) Petroleum	-	-	-	6	22	45	1	1	2	1	1	1	1	1
(xii) Village and Small Industries	144	62	46	155	177	234	567	920	839	811	734	322	90	1,000
(xiii) Industries@	3,358	4,129	11,373	14,256	22,809	28,736	25,940	26,537	25,693	26,918	35,371	34,736	39,130	40,201
(xiv) Ports and Light Houses	93	98	78	126	231	282	163	-	-	-	6	-	-	-
(xv) Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(xvi) Tourism	10	-	7	-	-	-	-	1	2	-	-	-	-	-
(xvii) Others*	44,677	38,147	38,950	60,037	71,344	45,639	58,607	77,139	77,724	83,338	83,801	93,684	96,807	92,701
D. Grants from the Centre (1 to 5)	79,527	81,094	92,769	136,622	101,213	117,197	151,046	122,436	104,013	145,898	146,271	168,147	300,447	298,114
1. State Plan Schemes	16,860	16,978	25,567	50,176	38,045	41,481	78,514	65,320	42,281	57,727	15,581	60,185	143,238	141,356
of which: Advance release of Plan Assistance for Natural Calamities	-	-	1,754	6,715	-	154	-	-	-	-	-	-	-	-
2. Central Plan Schemes	6,713	7,335	8,585	11,274	8,937	9,163	10,532	9,383	5,129	4,379	9,832	12,152	12,625	975
3. Centrally Sponsored Schemes	39,618	41,704	45,231	58,867	37,245	46,204	48,094	37,232	41,756	44,861	61,126	60,281	107,922	130,355
4. NEC/Special Plan Scheme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Non-Plan Grants (a to c)	16,336	15,077	13,386	16,305	16,986	20,349	13,906	10,501	14,847	58,931	59,732	35,529	36,662	25,428
a) Statutory Grants	8,357	3,860	3,496	3,585	3,505	6,284	7,224	4,448	6,687	5,193	-	1,480	6,417	30
b) Grants for relief on account of Natural Calamities	3,300	3,300	3,300	-	-	-	-	-	5,673	-	-	-	-	-
c) Others	4,679	7,917	6,590	12,720	13,481	14,065	6,682	6,053	2,487	53,738	59,732	34,049	30,245	25,398

Table 45. Revenue Receipts of Individual States - Maharashtra

(Rs. Lakh)

Items	2003-04 (Accounts)	2004-05 (Budget Estimates)	2004-05 (Revised Estimates)	2005-06 (Budget Estimates)
(1)	(2)	(3)	(4)	(5)
TOTAL REVENUES (I+II)	3,437,051	40,390,380	4,288,295	5,042,982
I. TAX REVENUES (A+B)	2,855,164	3,210,565	3,444,720	4,004,624
A. State's Own Tax Revenue (1 to 3)	2,516,215	2,846,287	3,060,652	3,529,768
1. Taxes on Income (i+ii)	101,876	110,000	106,769	107,200
i) Agricultural Income Tax	-	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	101,876	110,000	106,769	107,200
2. Taxes on Property and Capital Transactions (i to iii)	371,455	375,363	437,960	492,407
i) Land Revenue	36,049	37,863	37,960	42,407
ii) Stamps and Registration fees	335,406	337,500	400,000	450,000
iii) Urban Immovable Property Tax	-	-	-	-
3. Taxes on Commodities and Services (i to vii)	2,042,884	2,360,924	2,515,923	2,930,161
i) Sales Tax (a to f)	1,532,595	1,689,000	1,857,460	2,212,841
a) State Sales Tax	904,558	1,020,000	1,154,395	1,385,367
b) Central Sales Tax	236,151	218,000	224,496	254,309
c) Sales Tax on Motor Spirit and Lubricants	347,862	435,000	474,376	546,012
d) Surcharge on Sales Tax	502	-	-	-
e) Receipts of Turnover Tax	-	-	-	-
f) Other Receipts	43,522	16,000	4,193	27,153
ii) State Excise	232,442	260,000	250,000	280,000
iii) Taxes on Vehicles	120,597	115,500	120,000	135,000
iv) Taxes on Goods and Passengers	23,191	71,000	45,550	51,100
v) Taxes and Duties on Electricity	62,972	129,000	138,300	145,400
vi) Entertainment Tax	29,307	36,148	46,100	50,000
vii) Other Taxes and Duties	41,780	60,276	58,513	55,820
B. Share in Central Taxes	338,949	364,278	384,068	474,856
II. NON-TAX REVENUE (C+D)	581,887	828,815	843,575	1,038,358
C. State's Own Non-Tax Revenue (1 to 6)	354,894	474,065	441,375	568,639
1. Interest Receipts	35,691	54,464	88,835	78,423
2. Dividends and Profits	1,893	234	353	403
3. General Services	97,660	201,349	145,885	258,372
of which: State lotteries	60,589	142,770	85,188	192,344
4. Social Services (i to viii)	38,177	37,877	40,987	42,766
i) Education, Sports, Art and Culture	6,612	6,504	6,982	7,262
ii) Medical, Public Health and Family Welfare	10,540	12,656	13,942	14,580

(Contd.)

Table 45.(Concl.d.)

(Rs. Lakh)

Items	2003-04 (Accounts)	2004-05 (Budget Estimates)	2004-05 (Revised Estimates)	2005-06 (Budget Estimates)
(1)	(6)	(7)	(8)	(9)
iii) Housing	2,073	1,668	1,668	1,751
iv) Urban Development	5,043	2,278	2,765	2,841
v) Labour and Employment	3,255	2,969	3,510	3,608
vi) Social Security and Welfare	3,803	3,253	3,253	3,416
vii) Water Supply and Sanitation	1,042	636	935	982
viii) Others	5,809	7,913	7,932	8,326
5. Fiscal Services	26	-	-	-
6. Economic Services (i to xvii)	181,447	180,141	165,315	188,675
i) Crop Husbandry	1,756	2,384	2,384	2,568
ii) Animal Husbandry	1,043	1,213	1,213	1,274
iii) Fisheries	386	450	450	473
iv) Forestry and Wildlife	8,633	16,090	8,544	12,646
v) Plantations	-	-	-	-
vi) Co-operation	6,006	8,325	8,324	8,741
vii) Other Agricultural Programmes	317	204	204	214
viii) Major and Medium Irrigation projects	23,069	12,545	25,000	34,378
ix) Minor Irrigations	2,070	1,234	1,618	2,440
x) Power	132	8,579	8,643	8,677
xi) Petroleum	1	-	-	-
xii) Village and Small Industries	311	200	310	250
xiii) Industries@	48,253	43,860	50,155	52,600
xiv) Ports and Light Houses	-	-	-	-
xv) Road Transport	-	-	-	-
xvi) Tourism	12	-	-	-
xvii) Others*	85,458	85,057	58,470	64,414
D. Grants from the Centre (1 to 5)	226,993	354,750	402,200	469,719
1. State Plan Schemes of which: Advance release of Plan Assistance for Natural Calamities	79,732	136,299	103,260	153,501
2. Central Plan Schemes	8,527	1,250	42,697	59,953
3. Centrally Sponsored Schemes	74,872	156,340	160,913	165,373
4. NEC/ Special Plan Scheme	-	-	-	-
5. Non-Plan Grants (a to c)	63,862	60,861	95,330	90,892
a) Statutory Grants	9,889	50	5,000	50
b) Grants for relief on account of Natural Calamities	11,329	-	-	-
c) Others	42,644	60,811	90,330	90,842

Table 46. Details of Revenue Expenditure of Maharashtra

Items	1990-91			1991-92			1992-93		
	Plan (2)	Non-Plan (3)	Total (4)	Plan (5)	Non-Plan (6)	Total (7)	Plan (8)	Non-Plan (9)	Total (10)
I. Total Expenditure (I+II+III+IV+V)	138,128	737,239	875,367	143,697	861,175	1,004,872	194,289	960,381	1,154,670
Developmental Expenditure (A + B)	137,712	474,639	612,351	143,245	538,740	681,985	193,915	588,267	782,182
A. Social Services (I to 12)	50,354	259,314	309,668	59,427	300,798	360,225	72,462	339,323	411,785
1. Education, sports, art and culture	5,048	168,365	173,413	10,996	198,703	209,699	14,136	222,213	236,349
2. Medical and public health	12,641	35,101	47,742	14,214	38,524	52,738	17,556	44,026	61,582
3. Family welfare	19,191	1,497	20,688	18,718	1,679	20,397	20,917	2,730	23,647
4. Water supply and sanitation	1,123	8,552	9,675	1,214	9,132	10,346	1,237	10,433	11,670
5. Housing	3,095	5,306	8,401	4,359	6,962	11,321	7,898	7,104	15,002
6. Urban development	3,711	10,197	13,908	5,357	12,402	17,759	5,558	16,071	21,629
7. Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	1,315	4,497	5,812	2,039	4,745	6,784	1,140	5,578	6,718
8. Labour and Labour welfare	1,141	9,261	10,402	1,442	10,986	12,428	1,959	13,377	15,336
9. Social Security and Welfare	2,908	2,644	5,552	976	4,826	5,802	1,895	5,554	7,449
10. Nutrition	-	12,073	12,073	-	10,951	10,951	-	10,077	10,077
11. Relief on account of Natural Calamities	-	1,821	2,002	112	1,888	2,000	166	2,160	2,326
12. Others*	181	-	-	-	-	-	-	-	-
B. Economic Services (1 to 9)	87,358	215,325	302,683	83,818	237,942	321,760	121,453	248,944	370,397
1. Agriculture and Allied Activities (i to xii)	15,902	100,374	116,276	12,909	81,559	94,468	17,698	100,835	118,533
(i) Crop Husbandry	3,434	7,211	10,645	4,042	8,209	12,251	9,261	9,298	18,559
(ii) Soil and Water Conservation	2,953	1,368	4,321	2,961	781	3,742	3,142	533	3,675
(iii) Animal Husbandry	407	4,855	5,262	695	5,337	6,032	379	6,024	6,403
(iv) Dairy Development	72	47,538	47,610	81	39,112	39,193	64	54,945	55,009
(v) Fisheries	257	454	711	490	531	1,021	395	736	1,131
(vi) Forestry and Wild Life	1,642	13,031	14,673	3,055	13,441	16,496	2,955	11,744	14,699
(vii) Plantations	-	-	-	-	3,005	3,005	-	4,217	4,217
(viii) Food Storage and Warehousing	28	2,454	2,482	-	5,889	6,541	467	7,117	7,584
(ix) Agricultural Research and Education	561	5,683	6,244	652	-	-	-	-	-
(x) Agricultural Finance Institutions	-	-	-	-	5,254	6,187	-	6,221	7,256
(xi) Co-operation	6,548	17,780	24,328	933	-	-	1,035	-	-
(xii) Other Agricultural Programmes	-	-	-	-	29,365	78,818	-	31,054	108,377
2. Rural Development	49,666	77	49,743	49,453	-	1,867	77,323	-	2,611
3. Special Area Programmes	1,333	8	1,341	1,860	7	1,867	2,604	7	7
4. Irrigation and Flood Control	9,953	54,221	64,174	8,939	61,931	70,870	12,350	72,131	84,481
of which:	-	-	-	-	-	-	-	-	-
(i) Major and Medium Irrigation	-	-	-	-	-	-	-	-	-
(ii) Minor Irrigation	-	-	-	-	-	-	-	-	-
(iii) Flood Control and Drainage	-	-	-	-	-	-	-	-	-
5. Energy	1,724	7,014	8,738	1,704	29,253	30,957	-	2,369	4,264
of which: Power	300	7,014	7,314	256	29,253	29,509	-	2,369	2,654
6. Industry and Minerals (i to iii)	6,969	868	7,837	7,508	1,171	8,679	7,869	1,152	9,021
(i) Village and Small Industries	2,944	381	3,325	3,167	658	3,825	2,233	624	2,857
(ii) Industries@	4,025	487	4,512	4,341	513	4,854	5,636	528	6,164
(iii) Others**	-	-	-	-	-	-	-	-	-

See 'Notes on Tables'.

(Contd.)

Table 46. (Contd.)

Items	1990-91			1991-92			1992-93		
	Plan (1)	Non-Plan (2)	Total (3)	Plan (4)	Non-Plan (5)	Total (6)	Plan (7)	Non-Plan (8)	Total (9)
7. Transport and Communications (i + ii)	1,373	22,793	24,166	880	32,348	33,228	1,036	38,973	40,009
(i) Roads and Bridges	848	22,553	23,401	880	31,704	32,584	1,036	38,283	39,319
(ii) Others @	525	240	765	-	644	644	-	690	690
8. Science, Technology and Environment	71	150	221	50	212	231	40	126	166
9. General Economic Services (i to iv)	367	29,820	30,187	515	2,127	2,642	638	2,297	2,935
(i) Secretariat - Economic Services	59	1,179	1,238	85	1,353	1,438	73	1,508	1,581
(ii) Tourism	300	15	315	397	21	418	535	8	543
(iii) Civil Supplies	3	2	5	12	2	14	11	3	14
(iv) Others +	5	28,624	28,629	21	751	772	19	778	797
II. Non-Developmental Expenditure	416	259,393	259,809	452	317,688	318,140	374	366,210	366,584
A. Organs of State	-	-	-	-	-	-	-	-	-
B. Fiscal Services (i to iii)	146	13,362	13,508	95	10,255	10,255	127	10,184	10,184
(i) Collection of Taxes and Duties	146	13,150	13,296	95	10,255	10,255	127	10,184	10,184
(ii) Transfers to Road Fund, Education Cess Fund, etc.	-	-1,163	-1,163	-	15,916	15,916	-	14,829	14,829
(iii) Other Fiscal Services	-	1,375	1,375	-	587	587	-	872	872
C. Interest Payments and Servicing of Debt (1 + 2)	-	119,446	119,446	-	141,739	141,739	-	168,179	168,179
1. Appropriation for Reduction or Avoidance of Debt	-	31,370	31,370	-	25,784	25,784	-	34,496	34,496
2. Interest Payments (i to iv)	-	88,076	88,076	-	115,955	115,955	-	133,683	133,683
(i) Interest on Loans from the Centre	-	60,631	60,631	-	83,645	83,645	-	96,018	96,018
(ii) Interest on Internal Debt	-	8,797	8,797	-	10,927	10,927	-	13,626	13,626
of which : Interest on market loans	-	6,900	6,900	-	8,004	8,004	-	11,001	11,001
(iii) Interest on Small Savings, Provident Funds, etc.	-	18,645	18,645	-	21,383	21,383	-	24,039	24,039
(iv) Others	-	3	3	-	-	-	-	-	-
D. Administrative Services (i to v)	270	86,525	86,795	357	97,359	97,716	247	119,445	119,692
(i) Secretariat-General Services	-7	1,685	1,678	-	1,956	1,956	8	2,197	2,205
(ii) District Administration	4	19,397	19,401	2	22,425	22,427	-	25,085	25,085
(iii) Police	-	42,248	42,248	-	49,069	49,069	-	62,946	62,946
(iv) Public Works	152	14,650	14,802	221	14,693	14,914	130	18,586	18,716
(v) Others ++	121	8,545	8,666	134	9,216	9,350	109	10,631	10,740
E. Pensions	-	32,667	32,667	-	32,235	32,235	-	36,841	36,841
F. Miscellaneous General Services#	-	4,043	4,043	-	3,801	3,801	-	3,260	3,260
of which: Payment on account of State Lotteries	-	4,043	4,043	-	3,605	3,605	-	3,039	3,039
III. Grants-in-Aid and Contributions	-	-	-	-	-	-	-	-	-
IV. Compensation and Assignments to Local Bodies and Panchayat Raj Institutions	-	3,207	3,207	-	4,747	4,747	-	5,904	5,904
V. Reserve with Finance Department	-	-	-	-	-	-	-	-	-

- Included under 'Pensions', (1990-91).

See 'Notes on Tables'.

(Contd.)

Table 46. (Contd.)

(Rs. lakhs)

Items	1993-94			1994-95			1995-96		
	Plan (11)	Non-Plan (12)	Total (13)	Plan (14)	Non-Plan (15)	Total (16)	Plan (17)	Non-Plan (18)	Total (19)
I. Total Expenditure (I-II+III+IV+V)	180,899	1,129,970	1,310,869	206,005	1,275,214	1,481,219	322,672	1,394,167	1,716,839
A. Developmental Expenditure (A + B)	180,511	719,986	900,497	205,514	792,944	998,458	321,879	831,221	1,153,100
1. Social Services (1 to 12)	81,956	381,175	463,131	106,720	423,828	530,548	164,512	492,309	656,821
1. Education, sports, art and culture	19,688	249,773	269,461	25,447	279,102	304,549	39,149	327,487	366,636
2. Medical and public health	18,684	51,132	69,816	19,866	55,938	75,804	14,770	61,059	75,829
3. Family welfare	-	2,453	23,777	21,668	-	26,433	12,287	866	13,153
4. Water supply and sanitation	21,324	12,241	13,696	2,834	11,077	13,911	27,562	5,463	33,025
5. Housing	1,455	8,397	16,040	3,509	8,445	11,954	4,917	12,922	17,839
6. Urban development	7,643	17,400	25,187	8,463	19,409	27,872	14,577	10,057	24,634
7. Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	7,787	-	-	-	-	-	15,820	21,696	37,516
8. Labour and Labour welfare	1,648	6,163	7,811	2,771	7,664	10,435	4,637	9,103	13,740
9. Social Security and Welfare	1,935	15,290	17,225	2,033	16,613	18,646	1,953	19,156	21,109
10. Nutrition	1,706	5,016	6,722	6,805	5,117	11,922	4,588	12,375	16,963
11. Relief on account of Natural Calamities	-	11,184	11,184	13,210	13,349	26,559	24,116	9,662	33,778
12. Others*	86	2,126	2,212	114	2,349	2,463	136	2,463	2,599
B. Economic Services (1 to 9)	98,555	338,811	437,366	98,794	369,116	467,910	157,367	338,912	496,279
1. Agriculture and Allied Activities (i to xii)	26,502	132,890	159,392	27,566	131,536	159,102	30,320	115,404	145,814
(i) Crop Husbandry	14,093	9,267	23,360	10,520	10,513	21,033	12,848	12,278	25,126
(ii) Soil and Water Conservation	3,672	950	4,622	5,130	1,052	6,182	5,941	1,180	7,121
(iii) Animal Husbandry	576	6,673	7,249	940	7,091	8,031	1,271	8,199	9,470
(iv) Dairy Development	68	78,782	78,850	85	77,027	77,112	55	47,375	47,430
(v) Fisheries	463	817	1,280	493	1,938	2,431	802	1,555	1,555
(vi) Forestry and Wild Life	6,083	13,129	19,212	8,759	13,710	22,469	7,541	16,387	23,928
(vii) Plantations	-	8,966	8,966	-	5,886	5,886	-	11,355	11,355
(viii) Food Storage and Warehousing	657	7,810	8,467	782	8,875	9,657	952	10,335	11,287
(ix) Agricultural Research and Education	-	-	-	-	-	-	-	-	-
(x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-	-
(xi) Co-operation	890	6,496	7,386	857	6,444	7,301	910	7,632	8,542
(xii) Other Agricultural Programmes	-	-	-	-	-	-	-	-	-
2. Rural Development	47,279	70,064	117,343	34,993	79,957	114,950	83,612	40,945	124,557
3. Special Area Programmes	4,394	9	4,403	3,124	13	3,137	3,526	6	3,532
4. Irrigation and Flood Control	13,227	83,304	96,531	16,503	95,206	111,709	18,670	115,193	133,863
of which :	-	-	-	-	-	-	-	-	-
(i) Major and Medium Irrigation	-	-	-	-	-	-	539	105,654	106,193
(ii) Minor Irrigation	-	-	-	-	-	-	14,676	9,092	23,768
(iii) Flood Control and Drainage	-	-	-	-	-	-	7	393	400
5. Energy	2,179	458	2,637	1,526	499	2,025	1,426	870	2,296
of which : Power	1,141	458	1,599	478	499	977	529	869	1,398
6. Industry and Minerals (i to iii)	3,226	1,257	4,483	10,348	1,397	11,745	12,885	1,603	14,488
(i) Village and Small Industries	1,948	671	2,619	1,950	775	2,725	1,774	900	2,674
(ii) Industries@	1,278	586	1,864	8,398	622	9,020	11,111	703	11,814
(iii) Others**	-	-	-	-	-	-	-	-	-

See 'Notes on Tables'.

(Contd.)

Table 46. (Contd.)

Items (1)	1993-94			1994-95			1995-96			(Rs. lakh)
	Plan (11)	Non-Plan (12)	Total (13)	Plan (14)	Non-Plan (15)	Total (16)	Plan (17)	Non-Plan (18)	Total (19)	
7. Transport and Communications (i + ii)										
(i) Roads and Bridges	1,133	47,897	49,030	3,644	57,336	60,980	6,202	61,283	67,485	
(ii) Others @@	1,133	47,058	48,191	3,644	56,503	60,147	6,202	60,239	66,441	
8. Science, Technology and Environment										
9. General Economic Services (i to iv)	180	839	1,019	-	833	833	-	1,044	1,044	
(i) Secretariat - Economic Services	435	219	654	516	213	729	124	182	306	
(ii) Tourism	86	2,713	3,148	574	2,959	3,533	602	3,336	3,938	
(iii) Civil Supplies	331	1,801	2,132	163	1,980	2,143	178	2,195	2,373	
(iv) Others +	2	8	10	364	8	372	318	13	331	
II. Non-Developmental Expenditure (General ser-										
vices) (A to F)										
A. Organs of State	16	901	917	5	969	1,011	7	3	10	
B. Fiscal Services (i to iii)	388	405,619	406,007	491	477,721	478,212	793	558,252	559,045	
(i) Collection of Taxes and Duties	212	10,931	10,931	7	22,121	22,128	-	17,977	17,977	
(ii) Transfers to Road Fund, Education Cess	212	24,334	24,546	296	44,007	44,303	498	59,305	59,803	
Fund, etc.	-	16,876	17,088	296	18,787	19,083	498	21,157	21,655	
(iii) Other Fiscal Services	-	5,990	5,990	-	22,747	22,747	-	36,161	36,161	
C. Interest Payments and Servicing of Debt (1										
+ 2)										
1. Appropriation for Reduction or Avoidance of										
Debt	-	1,468	1,468	-	2,473	2,473	-	1,987	1,987	
2. Interest Payments (i to iv)										
(i) Interest on Loans from the Centre	-	189,310	189,310	-	219,395	219,395	-	251,731	251,731	
(ii) Interest on Internal Debt	-	38,302	38,302	-	43,394	43,394	-	46,194	46,194	
of which : Interest on market loans	-	151,008	151,008	-	176,001	176,001	-	205,537	205,537	
(iii) Interest on Small Savings, Provident	-	108,506	108,506	-	124,335	124,335	-	140,148	140,148	
Funds, etc.	-	15,131	15,131	-	18,846	18,846	-	25,098	25,098	
(iv) Others	-	12,325	12,325	-	16,090	16,090	-	21,106	21,106	
D. Administrative Services (i to v)										
(i) Secretariat-General Services	176	134,198	134,374	188	139,579	139,767	295	165,533	165,828	
(ii) District Administration	-	2,507	2,507	9	2,630	2,639	17	3,333	3,350	
(iii) Police	-	27,706	27,706	-	28,556	28,556	-	32,681	32,681	
(iv) Public Works	118	72,824	72,824	118	80,501	80,501	-	94,097	94,097	
(v) Others ++	58	18,826	18,944	61	13,203	13,321	192	19,507	19,699	
E. Pensions	-	12,335	12,335	-	14,689	14,750	86	15,915	16,001	
F. Miscellaneous General Services	-	43,287	43,287	-	48,895	48,895	-	60,359	60,359	
of which: Payment on account of State Lot-	-	3,559	3,559	-	3,724	3,724	-	3,347	3,347	
teries	-	3,319	3,319	-	3,442	3,442	-	1,901	1,901	
III. Grants-in-Aid and Contributions										
IV. Compensation and Assignments to Local Bodies										
V. Panchayati Raj Institutions										
Reserve with Finance Department	-	4,365	4,365	-	4,549	4,549	-	4,694	4,694	

See 'Notes on Tables'.

(Contd.)

Table 46. (Contd.)

Items	1996-97			1997-98			1998-99		
	Plan (20)	Non-Plan (21)	Total (22)	Plan (23)	Non-Plan (24)	Total (25)	Plan (26)	Non-Plan (27)	Total (28)
(1)									
I. Total Expenditure (I-II+III+IV+V)	377,792	1,706,788	2,084,580	370,667	1,918,984	2,289,651	340,323	2,225,980	2,566,303
A. Developmental Expenditure (A + B)	376,691	1,030,887	1,407,578	369,487	1,125,894	1,495,381	333,544	1,153,767	1,487,311
1. Social Services (1 to 12)	203,745	543,041	746,786	205,778	661,355	867,133	192,345	750,436	942,781
1. Education, sports, art and culture	48,939	372,457	421,396	53,120	454,605	487,725	35,747	495,654	531,401
2. Medical and public health	21,934	65,835	87,769	20,074	77,537	97,611	21,838	84,673	106,511
3. Family welfare	11,957	699	12,656	10,738	1,322	12,060	8,364	1,117	9,481
4. Water supply and sanitation	40,685	5,928	46,613	61,266	7,587	68,853	56,099	15,209	71,308
5. Housing	2,869	12,667	15,536	4,032	14,360	18,392	6,212	17,860	24,072
6. Urban development	9,855	11,043	20,898	14,980	13,212	28,192	12,858	12,696	25,554
7. Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	16,086	22,498	38,584	18,956	32,392	51,348	19,071	34,770	53,841
8. Labour and Labour welfare	4,937	9,745	14,682	6,944	12,821	19,765	5,050	13,982	19,032
9. Social Security and Welfare	3,194	19,165	22,359	1,931	21,260	23,191	990	26,088	27,078
10. Nutrition	3,309	13,118	16,427	9,879	13,056	22,935	10,266	18,019	28,285
11. Relief on account of Natural Calamities	39,569	7,351	46,920	23,683	10,259	33,942	15,401	27,167	42,568
12. Others*	411	2,535	2,946	175	2,944	3,119	449	3,201	3,650
B. Economic Services (1 to 9)	172,946	487,846	660,792	163,709	464,539	628,248	141,199	403,331	544,530
1. Agriculture and Allied Activities (i to xii)	38,795	147,939	186,734	37,475	177,243	214,718	43,924	173,204	217,128
(i) Crop Husbandry	14,246	13,760	28,006	15,020	15,178	30,198	17,165	17,497	34,662
(ii) Soil and Water Conservation	8,126	1,359	9,485	8,726	1,565	10,291	10,796	1,589	12,385
(iii) Animal Husbandry	1,992	8,243	10,235	1,438	11,308	12,746	1,772	11,325	13,097
(iv) Dairy Development	195	73,322	73,517	88	85,102	85,190	127	85,820	85,947
(v) Fisheries	901	847	1,748	874	1,000	1,874	858	1,113	1,971
(vi) Forestry and Wild Life	9,396	18,872	28,268	9,360	19,926	29,286	9,617	21,880	31,497
(vii) Plantations	-	-	6,153	-	20,696	20,696	-	8,176	8,176
(viii) Food Storage and Warehousing	-	6,153	6,153	-	11,437	12,333	2,146	11,038	13,184
(ix) Agricultural Research and Education	1,125	10,625	11,750	896	-	-	-	-	-
(x) Agricultural Finance Institutions	-	-	-	-	11,031	11,031	-	14,766	16,209
(xi) Co-operation	2,814	14,758	17,572	1,073	-	-	-	-	-
(xii) Other Agricultural Programmes	-	-	-	-	-	-	-	-	-
2. Rural Development	83,259	39,356	122,615	86,239	40,828	127,067	55,809	54,775	110,584
3. Special Area Programmes	5,155	8	5,163	5,696	-	5,707	5,909	12	5,921
4. Irrigation and Flood Control	18,213	133,716	151,929	18,052	150,553	168,605	19,786	157,928	177,714
of which:									
(i) Major and Medium Irrigation	943	123,266	124,209	505	140,170	140,675	1,412	147,729	149,141
(ii) Minor Irrigation	14,452	9,915	24,367	14,422	9,796	24,218	15,549	9,660	25,209
(iii) Flood Control and Drainage	7	483	490	12	521	533	3	506	509
5. Energy	1,213	89,986	91,199	1,236	1,401	2,637	1,340	1,276	2,616
of which: Power	472	89,986	90,458	390	1,401	1,791	426	1,276	1,702
6. Industry and Minerals (i to iii)	18,586	1,837	20,423	7,598	3,033	10,631	7,130	2,962	10,092
(i) Village and Small Industries	1,742	1,086	2,828	835	1,974	2,809	1,445	1,706	3,151
(ii) Industries**	16,844	751	17,595	6,763	1,059	7,822	5,685	1,256	6,941
(iii) Others**	-	-	-	-	-	-	-	-	-

See 'Notes on Tables'.

(Contd.)

Table 46. (Contd.)

Items (1)	1996-97			1997-98			1998-99			(Rs. lakh)
	Plan (20)	Non-Plan (21)	Total (22)	Plan (23)	Non-Plan (24)	Total (25)	Plan (26)	Non-Plan (27)	Total (28)	
7. Transport and Communications (i + ii)	7,053	71,082	78,135	6,434	87,035	93,469	5,732	8,064	13,796	
(i) Roads and Bridges	7,053	70,083	77,136	6,127	86,137	92,264	4,163	7,459	11,622	
(ii) Others @	-	999	999	307	898	1,205	1,569	605	2,174	
8. Science, Technology and Environment	150	152	302	456	1	457	534	1	535	
9. General Economic Services (i to iv)	522	3,770	4,292	523	4,434	4,957	1,035	5,109	6,144	
(i) Secretariat - Economic Services	323	2,617	2,940	188	3,097	3,285	195	3,525	3,720	
(ii) Tourism	173	9	182	326	6	332	453	132	585	
(iii) Civil Supplies	1	1	2	1	3	4	11	4	15	
(iv) Others +	25	1,141	1,166	8	1,328	1,336	376	1,448	1,824	
II. Non-Developmental Expenditure (General ser-	1,029	667,279	668,308	1,029	778,738	779,767	6,651	1,054,761	1,061,412	
ices) (A to F)										
A. Organs of State	-	22,640	22,640	-	25,762	25,762	-	22,511	22,511	
B. Fiscal Services (i to iii)	689	67,889	68,578	671	75,056	75,727	1,071	268,232	269,303	
(i) Collection of Taxes and Duties	689	20,902	21,591	671	23,938	24,609	1,071	264,660	265,731	
(ii) Transfers to Road Fund, Education Cess Fund, etc.	-	45,120	45,120	-	48,761	48,761	-	-	-	
C. Interest Payments and Servicing of Debt	-	1,867	1,867	-	2,357	2,357	-	3,572	3,572	
(1 + 2)	-	299,482	299,482	-	355,234	355,234	-	443,326	443,326	
1. Appropriation for Reduction or Avoidance of Debt	-	54,760	54,760	-	64,875	64,875	-	76,013	76,013	
2. Interest Payments (i to iv)	-	244,722	244,722	-	290,359	290,359	-	367,313	367,313	
(i) Interest on Loans from the Centre	-	162,084	162,084	-	197,637	197,637	-	244,572	244,572	
(ii) Interest on Internal Debt	-	37,382	37,382	-	44,378	44,378	-	53,860	53,860	
of which: Interest on market loans	-	30,871	30,871	-	37,937	37,937	-	44,354	44,354	
(iii) Interest on Small Savings, Provident Funds, etc.	-	45,234	45,234	-	48,232	48,232	-	68,877	68,877	
(iv) Others	-	2	2	-	112	112	-	4	4	
D. Administrative Services (i to v)	340	195,369	195,709	358	226,898	227,256	5,580	222,816	228,396	
(i) Secretariat-General Services	25	3,327	3,352	18	3,869	3,887	5,001	4,462	9,463	
(ii) District Administration	-	39,937	39,937	50	42,604	42,654	50	46,217	46,267	
(iii) Police	-	103,169	103,169	-	114,338	114,338	-	125,387	125,387	
(iv) Public Works	185	31,058	31,243	139	44,921	45,060	260	27,096	27,356	
(v) Others ++	130	17,878	18,008	151	21,166	21,317	269	19,654	19,923	
E. Pensions	-	79,015	79,015	-	91,937	91,937	-	95,319	95,319	
F. Miscellaneous General Services	-	2,884	2,884	-	3,851	3,851	-	2,557	2,557	
of which: Payment on account of State Lotteries	-	2,544	2,544	-	3,478	3,478	-	2,168	2,168	
III. Grants-in-Aid and Contributions	-	-	-	-	-	-	-	-	-	
IV. Compensation and Assignments to Local Bodies and Panchayat Raj Institutions	72	8,622	8,694	151	14,352	14,503	128	17,452	17,580	
V. Reserve with Finance Department	-	-	-	-	-	-	-	-	-	

(Contd.)

See 'Notes on Tables'.

Table 46. (Contd.)

(Rs. lakh)

Items	1999-2000			2000-01			2001-02		
	Plan (29)	Non-Plan (30)	Total (31)	Plan (32)	Non-Plan (33)	Total (34)	Plan (35)	Non-Plan (36)	Total (37)
I.									
Total Expenditure (I+II+III+IV+V)	280,749	2,673,073	2,953,822	286,396	3,453,699	3,740,095	295,868	3,532,284	3,828,152
Developmental Expenditure (A + B)	276,525	1,367,375	1,643,900	284,714	1,915,943	2,200,657	289,550	1,711,702	2,001,252
A. Social Services (1 to 12)	152,817	965,311	1,118,128	173,335	1,261,736	1,435,071	170,115	1,243,566	1,413,681
1. Education, sports, art and culture	27,112	700,562	727,674	32,174	908,668	940,842	30,619	907,579	938,198
2. Medical and public health	16,481	108,349	124,830	20,748	121,036	141,784	30,132	128,045	158,177
3. Family welfare	10,040	607	10,647	15,029	2,721	17,750	18,050	2,154	20,204
4. Water supply and sanitation	48,113	23,159	71,272	38,123	44,885	83,008	21,635	30,803	52,438
5. Housing	4,605	16,643	21,248	13,050	17,568	30,618	4,967	14,560	19,527
6. Urban development	16,449	14,662	31,111	10,428	20,271	30,699	13,513	13,287	26,800
7. Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	19,645	40,609	60,254	25,518	49,748	75,266	22,874	50,091	72,965
8. Labour and welfare	3,252	20,901	24,153	2,961	18,323	21,284	2,106	16,140	18,246
9. Social Security and Welfare	1,277	28,233	29,510	1,487	46,407	47,894	1,218	41,128	42,346
10. Nutrition	3,736	2,336	6,072	13,011	16,043	29,054	24,538	19,737	44,275
11. Relief on account of Natural Calamities	1,916	4,330	6,246	558	11,652	12,210	289	16,249	16,538
12. Others*	191	4,920	5,111	248	4,414	4,662	174	3,793	3,967
B. Economic Services (1 to 9)	123,708	402,064	525,772	111,379	654,207	765,586	119,435	468,136	587,571
1. Agriculture and Allied Activities (i to xii)	47,076	208,755	255,831	41,807	220,789	262,596	36,706	202,512	239,218
(i) Crop Husbandry	11,052	23,421	34,473	16,340	24,797	41,137	16,593	25,478	42,071
(ii) Soil and Water Conservation	16,601	2,088	18,689	12,552	1,121	13,673	9,967	725	10,692
(iii) Animal Husbandry	2,006	13,913	15,919	2,852	16,752	19,604	2,072	18,074	20,146
(iv) Dairy Development	80	96,098	96,178	81	102,446	102,527	190	96,978	97,168
(v) Fisheries	906	1,746	2,652	931	1,438	2,369	774	919	1,693
(vi) Forestry and Wild Life	11,575	29,764	41,339	6,093	26,228	32,321	3,683	24,730	28,413
(vii) Plantations	-	10,036	10,036	-	8,089	8,089	-	6,722	6,722
(viii) Food Storage and Warehousing	-	17,534	17,534	-	23,302	23,302	-	16,535	17,856
(ix) Agricultural Research and Education	1,515	-	1,515	1,092	-	1,092	1,321	-	1,321
(x) Agricultural Finance Institutions	-	14,155	14,155	-	1,866	1,866	-	12,351	12,351
(xi) Co-operation	3,341	-	3,341	-	-	-	-	-	-
(xii) Other Agricultural Programmes	48,224	11,231	59,455	49,869	859	50,728	51,793	443	52,236
2. Rural Development	6,721	25	6,746	4,584	17	4,601	3,431	15	3,446
3. Special Area Programmes	12,126	166,041	178,167	9,595	176,198	185,793	9,913	177,457	187,370
4. Irrigation and Flood Control	-	-	-	-	-	-	-	-	-
of which:	-	-	-	-	-	-	-	-	-
(i) Major and Medium Irrigation	1,608	157,481	159,089	1,347	158,767	160,114	1,669	161,888	163,557
(ii) Minor Irrigation	8,635	7,671	16,306	7,384	16,611	23,995	7,595	15,004	22,599
(iii) Flood Control and Drainage	-	875	875	-	803	803	-	554	554
5. Energy	1,178	2,218	3,396	1,349	239,157	240,506	7,730	64,611	72,341
of which: Power	728	2,218	2,946	403	239,157	239,560	6,953	71,564	78,517
6. Industry and Minerals (i to iii)	5,513	3,714	9,227	738	3,170	3,908	1,575	11,725	13,300
(i) Village and Small Industries	803	2,207	3,010	725	2,070	2,795	449	1,924	2,373
(ii) Industries@	4,710	1,507	6,217	13	1,100	1,113	1,126	9,801	10,927
(iii) Others**	-	-	-	-	-	-	-	-	-

(Contd.)

See 'Notes on Tables'.

Table 46. (Contd.)

Items	1999-2000			2000-01			2001-02			(Rs. lakh)
	Plan (29)	Non-Plan (30)	Total (31)	Plan (32)	Non-Plan (33)	Total (34)	Plan (35)	Non-Plan (36)	Total (37)	
7. Transport and Communications (i + ii)										
(i) Roads and Bridges	1,291	1,746	3,037	604	3,972	4,576	101	7,259	7,360	
(ii) Others @	431	1,130	1,561	283	3,787	4,070	102	7,087	7,189	
8. Science, Technology and Environment	860	616	1,476	321	185	506	-1	172	171	
9. General Economic Services (i to iv)	770	1	771	886	1	887	78	-	78	
(i) Secretariat - Economic Services	809	8,333	9,142	1,947	10,044	11,991	8,108	4,114	12,222	
(ii) Tourism	185	5,872	6,057	203	5,306	5,509	6,952	4,834	11,786	
(iii) Civil Supplies	557	1	558	1,715	1	1,716	1,134	-	1,134	
(iv) Others +	12	8	20	10	6	16	3	6	9	
(v) Others	55	2,452	2,507	19	4,731	4,750	19	-726	-707	
II. Non-Developmental Expenditure (General ser-	3,768	1,250,105	1,253,873	1,222	1,468,991	1,470,213	6,201	1,766,853	1,773,054	
A. Organs of State										
B. Fiscal Services (i to iii)										
(i) Collection of Taxes and Duties	370	43,801	43,801	-	30,576	30,576	-	29,613	29,613	
(ii) Transfers to Road Fund, Education Cess Fund, etc.	370	230,825	231,195	294	348,419	348,713	982	481,299	482,281	
C. Interest Payments and Servicing of Debt										
(1 + 2)	-	499,574	499,574	-	535,893	535,893	-	656,218	656,218	
1. Appropriation for Reduction or Avoidance of Debt	-	11,215	11,215	-	13,439	13,439	-	13,310	13,310	
2. Interest Payments (i to iv)	-	488,359	488,359	-	522,454	522,454	-	642,908	642,908	
(i) Interest on Loans from the Centre	-	303,554	303,554	-	360,908	360,908	-	305,593	305,593	
(ii) Interest on Internal Debt	-	61,976	61,976	-	74,840	74,840	-	206,801	206,801	
of which: Interest on market loans	-	51,925	51,925	-	60,378	60,378	-	60,378	60,378	
(iii) Interest on Small Savings, Provident Funds, etc.	-	122,806	122,806	-	86,701	86,701	-	128,171	128,171	
(iv) Others	-	23	23	-	-	-	-	-	-	
D. Administrative Services (i to v)	3,398	313,553	316,951	928	338,525	339,453	5,219	328,181	333,400	
(i) Secretariat-General Services	3,072	6,781	9,853	632	6,391	7,023	685	5,889	6,574	
(ii) District Administration	-	46,189	46,189	-	92,657	92,657	4,208	97,708	101,916	
(iii) Police	-	188,457	188,457	-	165,891	165,891	-	165,514	165,514	
(iv) Public Works	207	44,654	44,861	172	49,958	50,130	156	36,005	36,161	
(v) Others ++	119	27,472	27,591	124	23,628	23,752	170	23,065	23,235	
E. Pensions	-	159,008	159,008	-	212,198	212,198	-	258,869	258,869	
F. Miscellaneous General Services	-	3,344	3,344	-	3,380	3,380	-	12,673	12,673	
of which: Payment on account of State Lotteries	-	2,752	2,752	-	1,944	1,944	-	11,999	11,999	
III. Grants-in-Aid and Contributions										
IV. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	456	55,593	56,049	460	68,765	69,225	117	53,729	53,846	
V. Reserve with Finance Department	-	-	-	-	-	-	-	-	-	

See 'Notes on Tables'.

(Contd.)

Table 46. (Contd.) (Rs. lakh)

Items	2002-03 (RE)			2003-04 (BE)		
	Plan (38)	Non-Plan (39)	Total (40)	Plan (41)	Non-Plan (42)	Total (43)
I.						
Total Expenditure (I-II+III+IV+V)	398,435	3,781,740	4,180,175	372,407	3,911,048	4,283,455
Developmental Expenditure (A + B)	385,350	1,784,908	2,170,258	3,65,466	1,688,791	2,054,257
A.	217,051	1,317,056	1,534,107	237,971	1,248,561	1,486,532
1. Education, sports, art and culture	25,517	881,428	906,945	18,895	839,979	858,874
2. Medical and public health	24,983	130,632	155,615	41,791	128,684	170,475
3. Family welfare	27,979	1,720	29,699	15,597	1,835	17,432
4. Water supply and sanitation	25,677	84,982	110,659	39,718	67,965	107,683
5. Housing	15,570	27,614	43,184	23,885	20,913	44,798
6. Urban development	42,022	17,819	59,841	29,533	26,345	55,878
7. Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	21,741	62,338	84,079	36,881	72,058	108,939
8. Labour and Labour welfare	1,583	18,870	20,453	740	19,428	20,168
9. Social Security and Welfare	9,971	66,109	76,080	4,674	47,550	52,224
10. Nutrition	21,602	1,562	23,164	25,964	1,170	27,134
11. Relief on account of Natural Calamities	192	19,332	19,524	27	18,198	18,225
12. Others*	214	4,650	4,864	266	4,436	4,702
B. Economic Services (1 to 9)	168,299	467,852	636,151	127,495	440,230	567,725
1. Agriculture and Allied Activities (i to xii)	21,706	204,754	232,460	24,727	191,963	216,690
(i) Crop Husbandry	19,455	35,182	54,637	15,898	28,992	44,890
(ii) Soil and Water Conservation	1,219	852	2,071	1,157	843	2,000
(iii) Animal Husbandry	1,182	16,903	18,085	1,572	17,150	18,722
(iv) Dairy Development	147	77,901	78,048	354	80,751	81,105
(v) Fisheries	894	1,332	2,226	804	1,456	2,260
(vi) Forestry and Wild Life	2,478	26,281	28,759	3,026	26,553	29,579
(vii) Plantations	-	6,809	6,809	-	6,908	6,908
(viii) Food Storage and Warehousing	-	24,079	24,720	1,096	17,966	19,062
(ix) Agricultural Research and Education	641	-	-	-	-	-
(x) Agricultural Finance Institutions	-	15,415	17,105	820	11,344	12,164
(xi) Co-operation	1,690	-	-	-	-	-
(xii) Other Agricultural Programmes	78,278	19,412	97,690	59,444	127,808	187,252
2. Rural Development	4,742	17	4,759	5,346	16	5,362
3. Special Area Programmes	7,912	65,920	73,832	9,206	22,338	31,544
4. Irrigation and Flood Control	-	-	-	-	-	-
of which:						
(i) Major and Medium Irrigation	990	53,820	54,810	2,264	9,512	11,776
(ii) Minor Irrigation	6,439	11,682	18,121	6,129	12,318	18,447
(iii) Flood Control and Drainage	-	407	407	-	496	496
5. Energy	2,925	72,937	75,862	908	73,048	73,956
of which: Power	2,451	72,937	75,388	340	73,048	73,388
6. Industry and Minerals (i to iii)	24,205	9,421	33,626	1,132	10,498	11,630
(i) Village and Small Industries	1,015	2,134	3,149	860	2,245	3,105
(ii) Industries @	23,190	7,287	30,477	272	8,253	8,525
(iii) Others**	-	-	-	-	-	-

See 'Notes on Tables'.

(Contd.)

Table 46. (Contd.)

Items	2002-03 (RE)			2003-04 (BE)			(Rs. lakh)
	Plan (38)	Non-Plan (39)	Total (40)	Plan (41)	Non-Plan (42)	Total (43)	
7. Transport and Communications (i + ii)							
(i) Roads and Bridges	6,330	88,288	94,618	2,509	7,568	10,077	
(ii) Others @@	709	88,167	88,876	754	7,358	8,112	
8. Science, Technology and Environment	5,621	121	5,742	1,755	210	1,965	
9. General Economic Services (i to iv)	736	1	737	3,134	1	3,135	
(i) Secretariat - Economic Services	15,465	7,102	22,567	21,089	6,990	28,079	
(ii) Tourism	14,418	5,124	19,542	12,136	4,907	17,043	
(iii) Civil Supplies	1,016	4	1,020	8,897	4	8,901	
(iv) Others +	16	-	16	15	-	15	
	15	1,974	1,989	41	2,079	2,120	
II. Non-Developmental Expenditure (General services) (A to F)							
A. Organs of State	12,846	1,911,637	1,924,483	6318	2,149,142	2,155,460	
B. Fiscal Services (i to iii)	193	34,835	35,028	-	36,181	36,181	
(i) Collection of Taxes and Duties	2,661	464,272	466,933	2,487	280,702	283,189	
(ii) Transfers to Road Fund, Education Cess Fund, etc.	-	457,948	460,609	-	276,064	276,064	
(iii) Other Fiscal Services	-	-	-	-	-	-	
C. Interest Payments and Servicing of Debt (1 + 2)							
1. Appropriation for Reduction or Avoidance of Debt	-	6,324	6,324	-	4,638	4,638	
2. Interest Payments (i to iv)	-	737,839	737,839	-	849,947	849,947	
(i) Interest on Loans from the Centre	-	15,620	15,620	-	19,300	19,300	
(ii) Interest on Internal Debt	-	722,219	722,219	-	830,647	830,647	
of which : Interest on market loans	-	305,694	305,694	-	309,608	309,608	
(iii) Interest on Small Savings, Provident Funds, etc.	-	289,723	289,723	-	383,400	383,400	
(iv) Others	-	68,568	68,568	-	78,512	78,512	
D. Administrative Services (i to v)	9,992	329,059	339,051	3,831	370,028	373,859	
(i) Secretariat-General Services	561	6,952	7,513	545	7,299	7,844	
(ii) District Administration	9,193	81,828	91,021	3,000	89,385	92,385	
(iii) Police	-	191,849	191,849	-	188,990	188,990	
(iv) Public Works	151	23,365	23,516	185	28,832	29,017	
(v) Others ++	87	25,065	25,152	101	55,522	55,623	
E. Pensions	-	275,551	275,551	-	251,921	251,921	
F. Miscellaneous General Services	-	70,081	70,081	-	360,363	360,363	
of which : Payment on account of State Lotteries	-	69,511	69,511	-	229,750	229,750	
III. Grants-in-Aid and Contributions							
IV. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions							
V. Reserve with Finance Department	239	85,195	85,434	623	73,115	73,738	

See 'Notes on Tables'.

Table 47. Revenue Expenditure of Individual States - Maharashtra

(Rs. Lakh)

Items	2003-04 (Accounts)			2004-05 (Budget Estimates)			2004-05 (Revised Estimates)			2005-06 (Budget Estimates)		
	Plan (2)	Non-Plan (3)	Total (4)	Plan (5)	Non-Plan (6)	Total (7)	Plan (8)	Non-Plan (9)	Total (10)	Plan (11)	Non-Plan (12)	Total (13)
Total Expenditure (I+II+III+IV+V)	362,015	3,905,991	4,268,006	399,368	4,585,363	4,984,731	517,638	4,690,653	5,208,291	418,693	4,597,702	5,016,395
I. Developmental Expenditure (A + B)	357,509	1,829,823	2,187,332	395,913	1,932,205	2,328,118	515,698	2,325,781	2,841,479	412,478	2,035,140	2,447,618
A. Social Services (1 to 12)	231,433	1,367,599	1,599,032	238,708	1,398,888	1,637,596	322,980	1,480,339	1,803,319	307,077	1,475,829	1,782,906
1. Education, Sports, Art and Culture	25,634	917,596	943,230	15,422	913,317	928,739	41,928	981,424	1,023,352	46,371	975,571	1,021,942
2. Medical and Public Health	25,928	136,531	162,459	31,635	136,692	168,327	37,593	142,304	179,897	43,750	150,813	194,563
3. Family Welfare	12,445	1,891	14,336	17,481	1,954	19,435	16,112	1,916	18,028	18,117	2,168	20,285
4. Water Supply and Sanitation	40,663	53,698	94,361	39,647	90,899	130,546	38,674	96,956	135,630	52,977	114,116	167,093
5. Housing	15,803	17,574	33,377	18,393	23,376	41,769	17,512	17,332	34,844	17,027	18,526	35,553
6. Urban Development	30,410	31,239	61,649	22,453	30,475	52,928	74,350	33,674	108,024	106	38,529	38,635
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	40,118	67,911	108,029	48,959	70,165	119,124	57,950	77,337	135,287	81,384	78,549	159,933
8. Labour and Labour Welfare	903	18,513	19,416	2,548	20,359	22,907	1,814	19,980	21,794	3,515	21,158	24,673
9. Social Security and Welfare	18,314	47,432	65,746	13,963	52,738	66,701	12,416	51,502	63,918	12,019	55,336	67,355
10. Nutrition	21,047	20,572	41,619	27,997	1,235	29,232	24,480	1,263	25,743	31,442	1,286	32,728
11. Relief on account of Natural Calamities	26	49,675	49,701	28	52,935	52,963	12	50,990	51,002	50	14,698	14,748
12. Others*	142	4,967	5,109	182	4,743	4,925	139	5,661	5,800	319	5,079	5,398
B. Economic Services (1 to 9)	126,076	462,224	588,300	157,205	533,317	690,522	192,718	845,442	1,038,160	105,401	559,311	664,712
I. Agriculture and Allied Activities (i to xii)	12,236	226,347	238,583	27,588	205,482	233,070	50,760	286,770	337,530	34,403	181,912	216,315
i) Crop Husbandry	9,376	31,620	40,996	16,854	30,694	47,548	30,931	27,907	58,838	21,131	32,182	53,313
ii) Soil and Water Conservation	1,620	850	2,470	975	862	1,837	1,516	703	2,219	1,781	936	2,717
iii) Animal Husbandry	284	17,088	17,372	2,333	18,166	20,499	3,089	18,692	21,781	4,278	18,341	22,619
iv) Dairy Development	335	87,376	87,711	768	69,736	70,504	1,147	47,118	48,265	293	58,013	58,306
v) Fisheries	819	1,391	2,210	1,721	1,479	3,200	1,648	1,502	3,150	1,062	1,534	2,596
vi) Forestry and Wild Life	3,473	30,075	33,548	3,376	26,596	29,972	2,572	29,155	31,727	3,020	28,632	31,652
vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
viii) Food Storage and Warehousing	-5,810	12,588	6,778	-	19,398	19,398	-	13,592	13,592	-	7,760	7,760
ix) Agricultural Research and Education	907	21,664	22,571	829	22,644	23,473	671	22,569	23,240	816	22,890	23,706
x) Agricultural Finance	-	-	-	-	-	-	-	-	-	-	-	-
xi) Institutions	-	-	-	-	-	-	-	-	-	-	-	-
xii) Co-operation	-	-	-	-	-	-	-	-	-	-	-	-
Other Agricultural Programmes	1,232	23,695	24,927	732	15,907	16,639	9,186	125,532	134,718	2,022	11,624	13,646

(Contd.)

Table 47. (Contd.)

Items	2003-04 (Accounts)				2004-05 (Budget Estimates)				2004-05 (Revised Estimates)				2005-06 (Budget Estimates)				(Rs. Lakh)
	Plan (2)	Non-Plan (3)	Total (4)		Plan (5)	Non-Plan (6)	Total (7)		Plan (8)	Non-Plan (9)	Total (10)		Plan (11)	Non-Plan (12)	Total (13)		
2. Rural Development	66,746	139,793	206,539		66,869	177,179	244,048		65,401	174,963	240,364		36,063	182,040	218,103		
3. Special Area Programmes	5,114	18	5,132		6,019	19	6,038		3,840	19	3,859		2,106	22	2,128		
4. Irrigation and Flood Control	8,333	27,349	35,682		5,489	23,974	29,463		10,081	68,154	78,235		7,655	85,629	93,284		
of which:																	
i) Major and Medium Irrigation	1,350	13,716	15,066		2,292	10,118	12,410		1,291	53,619	54,910		885	70,919	71,804		
ii) Minor Irrigation	6,422	13,035	19,457		2,698	13,261	15,959		8,105	13,835	21,940		6,635	14,073	20,708		
iii) Flood Control and Drainage	-	582	582		-	585	585		-	690	690		-	627	627		
5. Energy	6,034	29,245	35,279		17,147	100,330	117,477		25,809	274,899	300,708		13,008	77,181	90,189		
of which: Power	5,545	29,245	34,790		16,735	100,330	117,065		34	611	645		40	469	509		
6. Industry and Minerals (i to iii)	10,233	9,840	20,073		7,940	10,890	18,830		11,830	19,146	30,976		426	12,060	12,486		
i) Village and Small Industries	522	2,134	2,656		716	2,380	3,096		522	2,530	3,052		186	2,609	2,795		
ii) Industries@	9,711	7,706	17,417		7,224	3,683	10,907		11,308	16,616	27,924		240	9,451	9,691		
iii) Others**	-	-	-		-	4,827	4,827		-	-	-		-	-	-		
7. Transport and Communica- tions (i + ii)	3,713	22,526	26,239		1,506	7,877	9,383		1,395	13,696	15,091		2,003	12,125	14,128		
i) Roads and Bridges	3,099	22,401	25,500		842	7,655	8,497		743	13,232	13,975		1,183	11,901	13,084		
ii) Others @	614	125	739		664	222	886		652	464	1,116		820	224	1,044		
8. Science, Technology and Environment	1,450	1	1,451		1,968	1	1,969		701	1	702		1,397	1	1,398		
9. General Economic Services (i to iv)	12,217	7,105	19,322		22,679	7,565	30,244		22,901	7,794	30,695		8,340	8,341	16,681		
i) Secretariat - Economic Services	10,789	4,882	15,671		11,695	5,295	16,990		12,703	5,447	18,150		240	5,780	6,020		
ii) Tourism	1,402	28	1,430		10,928	4	10,932		10,168	4	10,172		7,951	4	7,955		
iii) Civil Supplies	-	-	-		9	-	9		4	-	4		22	-	22		
iv) Others +	26	2,195	2,221		47	2,266	2,313		26	2,343	2,369		127	2,557	2,684		
II. Non-Developmental Expenditure																	
(General Services) (A to F)	4,261	19,77,747	19,82,008		2,918	25,88,097	25,91,015		1,940	22,77,822	22,79,762		4,970	24,96,997	25,01,967		
A. Organs of State	478	38,516	38,994		55	49,133	49,188		55	63,394	63,449		-	40,612	40,612		
B. Fiscal Services (1 to 3)	2,699	424,382	427,081		2,018	507,079	509,097		1,374	527,593	528,967		2,891	323,692	326,583		
1. Collection of Taxes and Duties	2,699	419,795	422,494		2,018	497,635	499,653		1,374	522,553	523,927		2,891	317,601	320,492		
2. Transfers to Road Fund, Education Cess Fund, etc.	-	-	-		-	-	-		-	-	-		-	-	-		
3. Other Fiscal Services	-	4,587	4,587		-	9,444	9,444		-	5,040	5,040		-	6,091	6,091		

(Contd.)

Table 47. (Concl'd.)

[illegible]

Table 48. Details of Capital Receipts of Maharashtra

(Rs. lakh)

Items (1)	1990-91 (2)	1991-92 (3)	1992-93 (4)	1993-94 (5)	1994-95 (6)	1995-96 (7)	1996-97 (8)
I. Total Receipts (I to XIII)	230,007	320,100	248,113	293,728	554,309	501,201	559,638
II. External Debt	-	-	-	-	-	-	-
Internal Debt* (1 to 7)	26,629	22,913	27,128	29,444	50,606	57,182	64,860
1. Market Loans	10,442	18,907	22,276	22,624	38,580	42,589	46,839
2. Loans from L.I.C.	376	-	32	153	90	-	-
3. Loans from S.B.I. and other Banks (net)	-	-	-	-	-	-	-
4. Loans from NABARD #	13,849	-	130	-	-	-	-
5. Loans from National Co-operative Development Corporation	1,638	-	4,645	1,536	11,845	6,379	4,025
6. Special Securities issued to NSSF	-	-	-	-	-	-	-
7. Others@	324	4,006	45	5,131	91	8,214	13,996
of which: Land Compensation and other Bonds	11	25	16	16	18	14	6
III. Loans and Advances from the Centre (1 to 6)	129,603	153,415	121,455	146,998	147,655	190,129	300,434
1. State Plan Schemes of which: Advance release of plan Assistance for Natural Calamities	30,058	39,250	49,828	92,987	69,250	89,380	146,050
2. Central Plan Schemes	-	1,261	1,224	731	1,639	1,584	1,400
3. Centrally Sponsored Schemes	321	-	-	-	-	-	1,027
4. Non-Plan (i to iii)	99,224	112,904	70,403	53,280	76,766	99,165	151,957
(i) Share of Small Savings	96,544	109,968	67,805	51,337	76,673	99,011	151,800
(ii) Relief for Natural Calamities	-	-	-	-	-	-	-
(iii) Others	2,680	2,936	2,598	1,943	93	154	157
5. Ways and Means Advances from Centre	-	-	-	-	-	-	-
6. Loans for Special Schemes	-	-	-	-	-	-	-
IV. Recovery of Loans and Advances (1 to 12)	12,201	23,229	13,448	21,060	161,980	16,144	20,919
1. Housing	740	1,159	1,165	1,315	1,505	1,514	1,256
2. Urban Development	242	199	192	226	205	368	1,024
3. Crop Husbandry	1,745	2,550	1,866	1,882	1,389	269	311
4. Food Storage and Warehousing	-1	-	1	-	-	2	-2
5. Co-operation	1,293	7,408	923	6,080	1,727	850	1,221
6. Minor Irrigation	29	21	9	13	29	11	14
7. Power Projects	3,777	4,212	4,614	5,021	151,115	17	9,156
8. Village and Small Industries	61	43	58	52	48	51	53
9. Industries and Minerals	38	398	459	540	499	645	543
10. Road Transport	493	475	470	470	-	349	-
11. Government Servants, etc.+	406	535	762	1,055	1,434	1,811	2,257
12. Others**	3,378	6,229	2,929	4,406	4,029	10,257	5,086
V. Inter-State Settlement (net)	-108	-	-79	-	-	-	-
VI. Contingency Fund (net)	-8,813	-	-6,200	-107	3,237	44,771	-39,348
VII. Small Savings, Provident Funds etc. (net) (1+2)	16,362	16,248	18,191	22,289	25,828	29,176	40,533
1. State Provident Funds	13,577	12,452	14,872	18,014	21,158	24,513	35,713
2. Others	2,785	3,796	3,319	4,275	4,670	4,663	4,820
VIII. Reserve Funds (net) (1 to 4)	53,708	66,446	83,279	84,532	109,254	123,456	140,644
1. Depreciation/Renewal Reserve Funds	-	36	-	-2	9	22	-29
2. Sinking Funds	31,387	25,784	34,489	38,302	43,394	46,194	54,760
3. Famine Relief Fund	25	25	25	25	29	25	25
4. Others	22,296	40,601	48,765	46,207	65,822	77,215	85,888
IX. Deposits and Advances (net) (1 to 4)	19,063	18,087	21,070	21,887	47,501	40,424	52,917
1. Civil Deposits	1,341	4,725	7,737	22,041	31,043	37,890	31,462
2. Deposits of Local Funds	176	-169	-62	-52	-29	161	1,432
3. Civil Advances	-117	-89	-10	-111	-28	237	99
4. Others	17,663	13,620	13,405	9	16,515	2,136	19,924
X. Suspense and Miscellaneous@@ (net) (1+2)	-21,226	25,674	-20,080	-18,526	145	49,398	-24,730
1. Suspense	3,465	-2,242	-3,953	-21,646	-7,224	-5,355	5,695
2. Others	-24,691	27,916	-16,127	3,120	7,369	54,753	-30,425
XI. Appropriation to Contingency Fund (net)	7,500	-	-	-	-	-40,000	40,000
XII. Miscellaneous Capital Receipts of which : Disinvestment	-	-	-	-	-	-	-
XIII. Remittances (net)	-4,912	-5,912	-10,099	-13,849	8,103	-9,479	-36,591

See 'Notes on Tables'.

(Contd.)

Table 48. (Concl'd.)

(Rs. lakh)

Items (1)	1997-98 (9)	1998-99 (10)	1999-2000 (11)	2000-01 (12)	2001-02 (13)	2002-03 (14)	2003-04 (15)
Total Receipts (I to XIII)	760,239	933,465	1,118,700	1,291,284	1,149,928	1,486,379	1,157,368
I. External Debt	-	-	-	-	-	-	-
II. Internal Debt* (1 to 7)	71,191	79,994	527,431	600,230	780,635	985,335	772,183
1. Market Loans	55,260	68,527	77,247	80,890	129,039	107,388	122,629
2. Loans from L.I.C.	-	-	22	-	-	71,100	62,393
3. Loans from S.B.I. and other Banks (net)	-	-	-	-	-	-	-
4. Loans from NABARD #	-	-	-2,734	34,905	40,871	35,000	40,000
5. Loans from National Co-operative Development Corporation	-	-	-	-	-	-	-
6. Special Securities issued to NSSF	6,424	8,169	10,611	10,974	28,203	23,777	27,028
7. Others@	9,507	3,298	30,334	7,508	35,360	40,127	133
of which: Land Compensation and other Bonds	6	6	16	13	2	20	26
III. Loans and Advances from the Centre (1 to 6)	378,462	471,656	78,372	74,186	86,497	160,514	168,712
1. State Plan Schemes	124,541	100,113	77,019	69,278	78,553	133,587	138,562
of which: Advance release of plan Assistance for Natural Calamities	-	-	-	-	-	-	-
2. Central Plan Schemes	-	5	-	-	-	-	-
3. Centrally Sponsored Schemes	1,731	1,912	1,032	662	3,177	23,557	25,600
4. Non-Plan (1 to iii)	252,190	369,626	321	4,246	4,767	3,370	-
(i) Share of Small Savings	252,169	369,410	-	-	-	-	-
(ii) Relief for Natural Calamities	-	-	-	-	-	-	4,550
(iii) Others	21	216	321	4,246	4,767	3,370	4,550
5. Ways and Means Advances from Centre	-	-	-	-	-	-	-
6. Loans for Special Schemes	-	-	-	-	-	-	-
IV. Recovery of Loans and Advances (1 to 12)	19,343	26,977	25,089	259,520	29,809	53,032	36,936
1. Housing	2,562	2,024	2,603	2,282	2,993	2,633	2,765
2. Urban Development	291	410	682	404	496	1,373	1,383
3. Crop Husbandry	130	7	47	31	51	12	13
4. Food Storage and Warehousing	-	-	-	-	-	1	1
5. Co-operation	1,123	1,362	320	22,198	1,544	1,248	1,373
6. Minor Irrigation	2	2	2	-378	3	10	10
7. Power Projects	5,303	6,939	9,982	220,666	10,051	13,426	16,253
8. Village and Small Industries	58	84	48	64	82	65	70
9. Industries and Minerals	474	496	1,028	580	-	20,801	-
10. Road Transport	1,076	2,157	-	1,076	1,076	-	-
11. Government Servants, etc.+	2,867	3,466	4,453	5,579	6,850	7,836	9,622
12. Others	5,457	10,030	5,924	7,018	6,663	5,627	5,446
V. Inter-State Settlement (net)	-	-	-	-	-	-	-
VI. Contingency Fund (net)	17,690	-24,150	75,565	-38,816	-31,035	-	-
VII. Small Savings, Provident Funds, etc., (net) (1+2)	34,483	63,745	208,354	70,554	63,457	69,329	73,227
1. State Provident Funds	28,721	56,815	202,349	63,690	57,343	59,622	65,058
2. Others	5,762	6,930	6,005	6,864	6,114	9,707	8,169
VIII. Reserve Funds (net) (1 to 4)	158,612	232,738	48,460	128,004	185,286	201,866	129,622
1. Depreciation/Renewal Reserve Funds	63	66	74	109	92	77	80
2. Sinking Funds	64,875	73,279	2,734	141	-	-	-
3. Famine Relief Fund	25	37	24	24	24	30	30
4. Others	93,649	159,355	45,628	127,730	185,170	201,759	129,512
IX. Deposits and Advances (net) (1 to 4)	6,491	86,964	152,437	153,099	128,944	49,747	84,899
1. Civil Deposits	23,682	45,368	1,004	149,884	93,459	85,760	111,095
2. Deposits of Local Funds	874	1,005	-2,050	-92	26	3	-9
3. Civil Advances	-37	-	-88	-43	-10	-13	-13
4. Others	-18,028	40,592	3,591	3,350	35,469	-36,003	-26174
X. Suspense and Miscellaneous@@ (net) (1+2)	110,643	-32,530	56,527	14,117	-116,526	-113,644	-112496
1. Suspense	76,908	-44,200	-9,857	-4,153	-19,074	358	2,505
2. Others	33,735	11,670	66,384	18,270	-97,452	-114,002	-115,001
XI. Appropriation to Contingency Fund (net)	-20,000	20,000	-70,000	35,000	35,000	-	-
XII. Miscellaneous Capital Receipts of which: Disinvestment	-	-	-	-	-	-	-
XIII. Remittances (net)	-16,676	7,972	16,465	-4,610	-12,139	80,200	4,285

See 'Notes on Tables'.

Table 49. Capital Receipts of Individual States of Maharashtra

(Rs. Lakh)				
Items	2003-04 (Accounts)	2004-05 (Budget Estimates)	2004-05 (Revised Estimates)	2005-06 (Budget Estimates)
(1)	(2)	(3)	(4)	(5)
TOTAL RECEIPTS (I to XIII)	6,659,750	7,653,084	10,244,099	6,459,327
I. External Debt	-	-	-	-
II. Internal Debt (1 to 8)	3,045,007	2,277,498	2,584,080	707,156
1. Market Loans	747,247	138,580	431,010	138,580
2. Loans from L.I.C.	181,100	100,000	47,700	47,700
3. Loans from S.B.I. and other Banks	-	-	-	-
4. Loans from National Bank for Agriculture and Rural Development	276	50,000	50,000	100,000
5. Loans from National Co-operative Development Corporation	92	27,388	21,552	9,551
6. WMA from RBI	932,137	1,300,000	450,000	100,000
7. Special Securities issued to NSSF	1,058,834	600,000	1,575,293	302,800
8. Others@	125,321	61,530	8,525	8,525
of which:				
Land Compensation and other Bonds	1	25	20	20
III. Loans and Advances from the Centre (1 to 6)	125,241	140,527	235,917	340,207
1. State Plan Schemes	122,707	135,761	227,565	333,127
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-
2. Central Plan Schemes	-	-	-	-
3. Centrally Sponsored Schemes	2,104	4,716	8,249	7,030
4. Non-Plan (i to iii)	430	50	103	50
(i) Relief for Natural Calamities	-	-	-	-
(ii) Others	430	50	103	50
5. Ways and Means Advances from Centre	-	-	-	-
6. Loans for Special Schemes	-	-	-	-
IV. Recovery of Loans and Advances (1 to 12)	48,216	42,254	149,395	44,538
1. Housing	2,799	1,958	2,800	3,407
2. Urban Development	1,180	1,424	1,424	1,425
3. Crop Husbandry	8	14	14	16
4. Food Storage and Warehousing	-	-	-	-
5. Co-operation	2,496	1,510	65,302	1,585
6. Minor Irrigation	6	10	10	10
7. Power Projects	2,287	17,227	53,322	17,322
8. Village and Small Industries	94	80	200	200
9. Industries and Minerals	22,236	-	7,111	-
10. Road Transport	-	-	-	-
11. Government Servants, etc.+	9,276	11,141	10,267	11,873
12. Others**	7,834	8,890	8,945	8,700
V. Inter-State Settlement	-	-	-	-
VI. Contingency Fund	88,685	-	-	-
VII. Small Savings, Provident Funds, etc. (1+2)	171,378	218,276	204,314	220,104
1. State Provident Funds	154,748	197,003	174,037	196,861
2. Others	16,630	21,273	30,277	23,243
VIII. Reserve Funds (1 to 4)	544,055	654,841	690,313	482,962
1. Depreciation/Renewal Reserve Funds	95	101	74	81
2. Sinking Funds	39,486	22,300	22,300	44,000
3. Famine Relief Fund	24	30	30	30
4. Others	504,450	632,410	667,909	438,851
IX. Deposits and Advances (1 to 4)	560,949	591,149	667,874	591,954
1. Civil Deposits	502,857	555,779	579,933	551,574
2. Deposits of Local Funds	283	3,313	308	313
3. Civil Advances	32,922	32,007	33,007	35,007
4. Others	24,887	50	54,626	5,060
X. Suspense and Miscellaneous (1 to 4)	968,495	2,942,238	4,929,505	2,942,805
1. Suspense	18,760	12,236	139,019	12,800
2. Cash Balance Investment Accounts	814,208	100,000	1,523,634	100,000
3. Deposits with RBI	-	-	-	-
4. Others	135,527	2,830,002	3,266,852	2,830,005
XI. Appropriation to Contingency Fund	85,000	-	-	-
XII. Miscellaneous Capital Receipts	-	-	-	-
of which : Disinvestment	-	-	-	-
XIII. Remittances	1,022,724	786,301	782,701	1,129,601

Table 50. Details of Capital Expenditure of Maharashtra

Items (1)	1990-91			1991-92			1992-93			(Rs. lakh)
	Plan (2)	Non-Plan (3)	Total (4)	Plan (5)	Non-Plan (6)	Total (7)	Plan (8)	Non-Plan (9)	Total (10)	
I. Total Disbursements (I+II+III+IV)	155,068	46,791	201,859	159,407	40,877	200,284	176,866	69,820	246,686	
Total Capital Outlay (1 + 2)	95,434	960	96,394	100,915	-3,601	97,314	125,502	12,499	138,001	
1. Developmental (a + b)	93,542	960	94,502	98,839	-3,601	95,238	123,066	12,308	135,374	
a) Social Services (1 to 9)	6,052	434	6,486	6,373	242	6,615	7,546	436	7,982	
1. Education, Sports, Art and Culture	589	-	589	868	-	868	968	-	968	
2. Medical and public health	2,017	3	2,020	1,843	4	1,847	1,976	5	1,981	
3. Family welfare	-	-	-	-	-	-	-	-	-	
4. Water supply and sanitation	486	-	486	473	-	473	342	-	342	
5. Housing	1,403	-	1,403	1,258	-	1,258	1,080	301	1,381	
6. Urban development	146	1	147	18	154	172	807	1	808	
7. Welfare of SCs, STs and other backward classes	739	-	739	1,134	-	1,134	1,552	-	1,552	
8. Social Security and Welfare	24	430	454	21	73	94	14	129	143	
9. Others *	648	-	648	758	-	769	807	-	807	
b) Economic Services (1 to 10)	87,490	526	88,016	92,466	-3,843	88,623	115,520	11,872	127,392	
1. Agriculture and Allied Activities (i to xi)	7,663	546	8,209	14,869	-3,841	11,028	18,409	11,882	30,291	
(i) Crop Husbandry	44	-37	7	27	21	48	38	147	185	
(ii) Soil and Water Conservation	1,502	365	1,867	2,159	201	2,360	10,864	579	11,443	
(iii) Animal Husbandry	167	-	167	71	-	71	201	-	201	
(iv) Dairy Development	191	-	191	328	-	328	111	-	111	
(v) Fisheries	259	-	259	326	-	326	284	-	284	
(vi) Forestry and Wild Life	1,577	38	1,615	2,197	22	2,219	1,625	15	1,640	
(vii) Plantations	-	180	200	14	-	-4,071	12	11,141	11,153	
(viii) Food Storage and Warehousing	20	-	20	24	-	24	72	-	72	
(ix) Agricultural Research and Education	16	-	16	9,723	-	9,723	5,202	-	5,202	
(x) Co-operation	3,887	-	3,887	-	-	-	-	-	-	
(xi) Others @	-	-	-	-	-	-	-	-	-	
2. Rural Development	-	-	-	-	-	-	-	-	-	
3. Special Area Programmes	-	-	-	-	-	-	-	-	-	
4. Major and Medium Irrigation and Flood Control	57,357	6	57,363	52,609	2	52,611	67,032	-	67,032	
5. Energy	5,382	-	5,382	10,499	-	10,499	13,438	-	13,438	
6. Industry and Minerals (i to iv)	1,886	-	1,886	-508	-	-508	-498	-	-498	
(i) Village and Small Industries	498	-	498	124	-	124	196	-	196	
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-	
(iii) Non-Ferrous Mining and Metallurgical Industries	23	-	23	-	-	-	-18	-	-18	
(iv) Others #	1,365	-	1,365	-632	-	-632	-676	-	-676	
7. Transport (i + ii)	15,146	-	15,146	14,870	-	14,870	17,094	-	17,094	
(i) Roads and Bridges	12,243	-	12,243	12,080	-	12,080	13,813	-	13,813	
(ii) Others **	2,903	-	2,903	2,790	-	2,790	3,281	-	3,281	
8. Communications	-	-	-	-	-	-	-	-	-	
9. Science, Technology and Environment	-	-	-	-	-	-	-	-	-	
10. General Economic Services (i + ii)	56	-26	30	127	-4	123	42	-10	32	
(i) Tourism	62	-	62	131	-	131	20	-	20	
(ii) Others @	-6	-26	-32	-4	-4	-8	22	-10	12	

(Contd.)

Table 50. (Contd.)

Items	1990-91			1991-92			1992-93		
	Plan (2)	Non-Plan (3)	Total (4)	Plan (5)	Non-Plan (6)	Total (7)	Plan (8)	Non-Plan (9)	Total (10)
II. Discharge of Internal Debt (1 to 5) +									
1. Market Loans	1,892	5,950	7,842	2,076	7,110	9,186	2,436	191	2,627
2. Loans from L.I.C.	-	122	122	-	15	15	-	11,945	11,945
3. Loans from NABARD	-	120	120	-	132	132	-	3,455	3,455
4. Loans from National Co-operative Development Corporation	-	4,637	4,637	-	5,831	5,831	-	125	125
5. Others	-	893	893	-	1,021	1,021	-	6,927	6,927
of which: Land Compensation Bonds	-	178	178	-	111	111	-	1,193	1,193
Others	-	17	17	-	17	17	-	245	245
III. Repayment of Loans to the Centre									
IV. Loans and Advances by State Governments									
1. Developmental Purposes (a + b)	59,634	28,084	87,718	58,492	31,870	90,362	51,364	35,584	86,948
a) Social Services (1 to 9)	59,634	11,797	71,431	58,492	5,498	63,990	51,364	9,792	61,156
1. Education, Sports, Arts and Culture	59,634	6,765	66,399	58,492	5,172	63,664	51,364	8,951	60,315
2. Housing	4,231	876	5,107	14,534	995	15,529	8,683	3,897	12,580
3. Government Servants (Housing)	263	511	774	5,173	718	5,891	4,915	2,078	6,993
4. Others	5,251	365	5,616	782	9	791	1,336	1,336	2,672
b) Economic Services (1 to 9)	49,889	5,889	55,778	43,958	2,68	46,646	3,768	483	4,251
1. Crop Husbandary	-	2,209	2,209	3	4,177	4,180	42,681	5,054	47,735
2. Soil and Water Conservation	-	-	-	-	2,934	2,937	-	3,147	3,147
3. Food Storage and Warehousing	-	-	-	-	-	-	285	-	285
4. Co-operation	1,122	800	1,922	2,638	-	2,638	-	-	-
5. Major and Medium Irrigation, etc.	47,449	-	47,449	39,800	-	39,800	1,651	29	1,680
6. Power Projects	56	91	147	109	-	109	39,632	-	39,632
7. Village and Small Industries	581	-	581	927	92	1,019	84	78	162
8. Other Industries and Minerals	681	2,789	3,470	481	1,046	1,527	615	95	710
9. Others	-	5,032	5,032	-	326	326	414	1,705	2,119
2. Non-Developmental Purposes (a + b)	-	4,541	4,541	-	607	607	-	841	841
a) Government Servants (other than Housing)	-	4,541	4,541	-	-281	-281	-	795	795
b) Miscellaneous	-	-	-	-	-	-	-	46	46
A. Surplus (+)/Deficit(-) on Capital Account	-	-	-	-	-	119,816	-	-	1,427
B. Surplus (+)/Deficit(-) on Current Account	-	-	-	-	-	-27,613	-	-	-72,849
C. Overall Surplus (+)/Deficit(-) (A+B)	-	-	-	-	-	92,203	-	-	-71,422
D. Increase(+)/Decrease(-) in Cash Balances ++	-	-	22,683	-	-	4,308	-	-	-2,234
a) Opening Balance	-	-	5,714	-	-	-7,955	-	-	-1,776
b) Closing Balance	-	-	-13,669	-	-	-3,647	-	-	-4,010
E. Withdrawals from (-)/Additions to (+) Cash balance	-	-	-7,955	-	-	-	-	-	-
F. Investment Account (net)	-	-	16,969	-	-	87,895	-	-	-69,188
G. Increase(-)/Decrease(+) in Ways and Means	-	-	-	-	-	-	-	-	-
H. Advances and Overdrafts from RBI (net)	-	-	-	-	-	-	-	-	-

(Contd.)

See 'Notes on Tables'.

Table 50. (Contd.)

Items	1993-94				1994-95				1995-96			
	Plan (11)	Non-Plan (12)	Total (13)	Plan (14)	Non-Plan (15)	Total (16)	Plan (17)	Non-Plan (18)	Total (19)	Plan (17)	Non-Plan (18)	Total (19)
Total Disbursements (I+II+III+IV)	211,640	75,803	287,443	459,884	61,530	521,414	317,186	103,621	420,807			
Total Capital Outlay (I + 2)	160,524	6,938	167,462	388,240	-8,670	379,570	270,570	-231	270,348			
I. Developmental (a + b)	157,327	6,725	164,052	383,475	-9,008	374,467	267,341	-540	266,801			
a) Social Services (I to 9)	9,179	520	9,699	9,948	360	10,308	2,306	555	12,700			
1. Education, Sports, Art and Culture	1,502	-	1,502	2,306	-	2,306	3,839	-	3,839			
2. Medical and public health	2,347	5	2,352	1,526	6	1,532	1,621	5	1,626			
3. Family welfare	-	-	-	-	-	-	-	-	-			
4. Water supply and sanitation	119	-	119	1,743	-	1,743	198	-	198			
5. Housing	1,066	290	1,356	769	222	991	549	197	746			
6. Urban development	1,682	1	1,683	1,034	1	1,035	2,502	1	2,503			
7. Welfare of SCs, STs and other backward classes	1,466	-	1,466	1,529	-	1,529	1,952	-	1,952			
8. Social Security and Welfare	12	224	236	22	131	153	25	352	377			
9. Others *	985	-	985	1,019	-	1,019	1,456	-	1,456			
b) Economic Services (I to 10)	148,148	6,205	154,353	373,527	-9,368	364,159	255,196	-1,095	254,101			
1. Agriculture and Allied Activities (i to xi)	21,954	6,242	28,196	38,605	-10,382	28,223	34,873	-1,088	33,785			
(i) Crop Husbandry	65	-228	-163	49	130	179	79	-47	32			
(ii) Soil and Water Conservation	9,296	661	9,957	13,406	1,269	14,675	15,335	587	15,922			
(iii) Animal Husbandry	559	-	559	245	-	245	579	-	579			
(iv) Dairy Development	219	-	219	218	-	218	207	-	207			
(v) Fisheries	330	-	330	433	-	433	671	-	671			
(vi) Forestry and Wild Life	1,705	35	1,740	2,266	9	2,275	2,661	8	2,669			
(vii) Plantations	-	-	-	-	-	-	-	-	-			
(viii) Food Storage and Warehousing	-2,097	5,774	3,677	37	-11,790	-11,753	47	-1,636	-1,589			
(ix) Agricultural Research and Education	44	-	44	45	-	45	54	-	54			
(x) Co-operation	11,833	-	11,833	21,906	-	21,906	15,240	-	15,240			
(xi) Others @	-	-	-	-	-	-	-	-	-			
2. Rural Development	-	-	-	-	-	-	-	-	-			
3. Special Area Programmes	-	-	-	-	-	-	-	-	-			
of which: Hill Areas	-	-	-	-	-	-	-	-	-			
4. Major and Medium Irrigation and Flood Control	85,395	-	85,395	125,503	-	125,503	156,390	-	156,390			
5. Energy	15,264	-	15,264	171,245	-	171,245	17,109	2	17,111			
6. Industry and Minerals (i to iv)	-170	-	-170	310	2	312	1,230	-	1,230			
(i) Village and Small Industries	187	-	187	471	-	471	365	-	365			
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-			
(iii) Non-Ferrous Mining and Metallurgical Industries	10	-	10	-	-	-	-	-	-			
(iv) Others #	-367	-	-367	-161	2	-159	865	-	865			
7. Transport (i + ii)	25,619	-	25,619	37,754	1,005	38,759	45,437	1	45,438			
(i) Roads and Bridges	18,883	-	18,883	37,727	1,000	38,727	45,327	1	45,328			
(ii) Others **	6,736	-	6,736	27	5	32	110	-	110			
8. Communications	-	-	-	-	-	-	-	-	-			
9. Science, Technology and Environment	4	-	4	106	7	113	151	-10	141			
10. General Economic Services (i + ii)	82	-37	45	86	7	93	40	-10	83			
(i) Tourism	88	-37	51	20	7	27	111	-10	101			
(ii) Others @	-6	-	-43	20	338	373	3,238	309	3,547			
2. Non-Developmental (General Services)	3,197	213	3,410	4,765	338	5,103	3,238	309	3,547			

See 'Notes on Tables'.

Table 50. (Contd.)

Items (1)	1993-94			1994-95			1995-96		
	Plan (11)	Non-Plan (12)	Total (13)	Plan (14)	Non-Plan (15)	Total (16)	Plan (17)	Non-Plan (18)	Total (19)
II. Discharge of Internal Debt (1 to 5) +									
1. Market Loans	-	13,006	13,006	-	3,952	3,952	-	4,367	4,367
2. Loans from L.I.C.	-	3,843	3,843	-	136	136	-	542	542
3. Loans from NABARD	-	2,308	2,308	-	1,34	1,34	-	846	846
4. Loans from National Co-operative Development Corporation	-	1,607	1,607	-	1,623	1,623	-	2,707	2,707
5. Others	-	5,119	5,119	-	119	119	-	272	272
<i>of which: Land Compensation Bonds</i>	-	17	17	-	16	16	-	-	-
III. Repayment of Loans to the Centre									
IV. Loans and Advances by State Governments (1+2)									
1. Developmental Purposes (a + b)									
a) Social Services (1 to 9)	51,116	13,267	64,383	71,644	11,707	83,351	46,607	59,857	106,464
1. Education, Sports, Arts and Culture	12,476	5,123	17,599	14,383	7,984	22,367	23,478	8,791	32,269
2. Housing	5,252	3,107	8,359	1,827	4,668	6,495	92	5,053	5,145
3. Government Servants (Housing)	7,224	1,489	8,713	12,556	2,598	15,154	23,386	3,160	18,314
4. Others	-	527	527	-	718	718	-	446	446
b) Economic Services (1 to 9)	38,640	8,144	46,784	57,261	3,723	60,984	23,129	51,066	74,195
1. Crop Husbandry	200	2,404	2,604	844	926	1,770	472	616	1,088
2. Soil and Water Conservation	-	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	-	-	-	-	-
4. Co-operation	2,035	3,295	5,330	923	-	923	2,543	48,845	51,388
5. Major and Medium Irrigation, etc.	34,454	-	34,454	-	-	-	15	-	15
6. Power Projects	45	60	105	52,581	-	52,581	18,188	-	18,188
7. Village and Small Industries	405	221	626	1,842	618	2,460	258	-	258
8. Other Industries and Minerals	1,501	2,164	3,665	967	2,179	3,146	1,653	1,605	3,258
9. Others	-	-	-	-	-	-	-	-	-
2. Non-Developmental Purposes (a + b)									
a) Government Servants (other than Housing)	-	3,550	3,550	-	12,922	12,922	-	-6,497	-6,497
b) Miscellaneous	-	1,234	1,234	-	1,091	1,091	-	1,418	1,418
Surplus (+)/Deficit (-) on Capital Account	-	2,316	2,316	-	11,831	11,831	-	-7,915	-7,915
A. Surplus (+)/Deficit (-) on Capital Account									
B. Overall Surplus (+)/Deficit (-) on Capital Account									
C. Overall Surplus (+)/Deficit (-) (A+B) Financing of Surplus (+)/Deficit (-)									
D. Increase (+)/Decrease (-) in Cash Balances ++									
a) Opening Balance	-	-	-	-	-	-	-	-	-
b) Closing Balance	-	-	-	-	-	-	-	-	-
E. Withdrawals from (+) Additions to (+) Cash balance Investment Account (net)									
F. Increase (+)/Decrease (-) in Ways and Means Advances and Overdrafts from RBI (net)									
	-	-	-	-	-	-	-	-	-

See 'Notes on Tables'.

Table 50. (Contd.)

Items (1)	1996-97			1997-98			1998-99		
	Plan (20)	Non-Plan (21)	Total (22)	Plan (23)	Non-Plan (24)	Total (25)	Plan (26)	Non-Plan (27)	Total (28)
Total Disbursements (I+II+III+IV)	335,051	80,864	415,915	363,963	113,900	477,863	289,818	175,598	465,416
I. Total Capital Outlay (1 + 2)	265,249	6,736	271,985	300,202	20,977	321,179	248,484	70,767	319,251
1. Developmental (a + b)	261,643	5,879	267,522	296,939	19,189	316,128	242,670	69,110	311,780
a) Social Services (1 to 9)	11,495	668	12,163	13,160	593	13,753	15,937	11,903	27,840
1. Education, Sports, Art and Culture	3,912	-	3,912	2,972	-	2,972	4,216	-	4,216
2. Medical and public health	2,185	7	2,192	2,371	3	2,374	2,486	-	2,486
3. Family welfare	-	-	-	-	-	-	71	-	71
4. Water supply and sanitation	326	-	326	359	-	359	273	-	273
5. Housing	1,147	239	1,386	1,243	448	1,691	2,252	11,934	14,186
6. Urban development	582	2	584	531	2	533	1,279	2	1,281
7. Welfare of SCs, STs and other backward classes	1,412	-	1,412	3,774	-	3,774	3,144	-	3,144
8. Social Security and Welfare	23	420	443	39	140	179	105	-33	72
9. Others *	1,908	-	1,908	1,870	-	1,870	2,111	-	2,111
b) Economic Services (1 to 10)	250,148	5,211	255,359	283,779	18,596	302,375	226,733	57,207	283,940
1. Agriculture and Allied Activities (i to xi)	28,471	5,175	33,646	22,091	3,891	25,982	19,088	25,890	44,978
(i) Crop Husbandry	94	154	248	62	82	142	50	25	75
(ii) Soil and Water Conservation	13,682	987	14,669	11,641	994	12,635	9,634	1,129	10,763
(iii) Animal Husbandry	337	-	337	531	-	531	162	-	162
(iv) Dairy Development	809	-	809	899	-	899	862	-	862
(v) Fisheries	853	-	853	947	-	947	1,008	-	1,008
(vi) Forestry and Wild Life	3,240	-	3,240	2,097	-	2,097	1,617	-	1,617
(vii) Plantations	-	4,034	4,034	3	2,979	2,982	-	24,736	24,736
(viii) Food Storage and Warehousing	58	-	58	41	-	41	50	-	50
(ix) Agricultural Research and Education	9,398	-	9,398	5,870	-	5,870	5,705	-	5,705
(x) Co-operation	-	-	-	-	-	-	-	-	-
(xi) Others @	-	-	-	-	-	-	-	-	-
2. Rural Development	-	-	-	-	-	-	-	-	-
3. Special Area Programmes	-	-	-	-	-	-	-	-	-
of which: Hill Areas	-	-	-	-	-	-	-	-	-
4. Major and Medium Irrigation and Flood Control	123,775	-	123,775	162,462	14,709	177,171	88,547	31,326	119,873
5. Energy	40,863	-	40,863	34,360	-	34,360	29,103	-	29,103
6. Industry and Minerals (i to iv)	2,281	49	2,330	2,336	-	2,336	2,441	-	2,441
(i) Village and Small Industries	892	-	892	821	-	821	1,431	-	1,431
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-
(iii) Non-Ferrous Mining and Metallurgical Industries	-	-	-	-	-	-	-	-	-
(iv) Others #	1,389	49	1,438	1,515	-	1,515	1,010	-	1,010
7. Transport (i + ii)	54,585	-	54,585	62,402	-	62,402	87,351	-	87,351
(i) Roads and Bridges	54,197	-	54,197	61,156	-	61,156	85,664	-	85,664
(ii) Others **	388	-	388	1,246	-	1,246	1,687	-	1,687
8. Communications	8	-	8	7	1	8	8	-	8
9. Science, Technology and Environment	165	-13	152	121	-5	116	195	-9	186
10. General Economic Services (i + ii)	50	-	50	121	-5	116	60	-	60
(i) Tourism	115	-13	102	121	-5	116	135	-9	126
(ii) Others @	3	857	860	3,263	1,788	5,051	5,814	1,657	7,471
2. Non-Developmental (General Services)	3,606	857	4,463	3,263	1,788	5,051	5,814	1,657	7,471

(Contd.)

Table 50. (Contd.)

(Rs. lakh)

Items (1)	1999-2000			2000-01			2001-02		
	Plan (29)	Non-Plan (30)	Total (31)	Plan (32)	Non-Plan (33)	Total (34)	Plan (35)	Non-Plan (36)	Total (37)
I. Total Disbursements (I+II+III+IV)	298,008	572,531	870,539	407,007	73,717	480,724	176,679	243,127	419,806
Total Capital Outlay (1 + 2)	263,788	112,344	376,132	368,840	77,461	446,301	143,183	151,604	294,787
I. Developmental (a + b)	258,124	110,530	368,654	365,235	76,471	441,706	140,568	150,405	290,973
a) Social Services (1 to 9)	17,661	453	18,114	11,541	505	12,046	12,786	525	13,311
1. Education, Sports, Art and Culture	2,627	-	2,627	1,183	-	1,183	593	-	593
2. Medical and public health	3,844	-	3,844	3,891	-	3,891	5,093	-	5,093
3. Family welfare	1	-	1	259	-	259	5	-	5
4. Water supply and sanitation	295	-	295	2,483	568	3,051	1,447	620	2,067
5. Housing	2,911	568	3,479	294	3	297	227	3	230
6. Urban development	499	3	502	1,869	-	1,869	3,889	-	3,889
7. Welfare of SCs, STs and other backward Classes	6,132	-	6,132	-	-	-	-	-	-
8. Social Security and Welfare	256	-118	138	318	-66	252	366	-98	268
9. Others *	1,096	-	1,096	1,241	-	1,241	1,166	-	1,166
b) Economic Services (1 to 10)	240,463	110,077	350,540	353,694	75,966	429,660	127,782	149,880	277,662
1. Agriculture and Allied Activities (i to xi)	26,271	53,457	79,728	30,046	11,460	41,506	25,175	24,947	50,122
(i) Crop Husbandry	88	-38	50	96	40	136	11	-111	-100
(ii) Soil and Water Conservation	11,626	1,443	13,069	6,603	1,425	8,028	4,421	556	4,977
(iii) Animal Husbandry	208	-	208	135	-	135	84	-	84
(iv) Dairy Development	492	-	492	264	-	264	155	-	155
(v) Fisheries	1,790	-	1,790	2,438	-	2,438	1,788	-	1,788
(vi) Forestry and Wild Life	2,177	-	2,177	1,030	-	1,030	731	-	731
(vii) Plantations	-	-	-	-	-	-	-	-	-
(viii) Food Storage and Warehousing	51	52,052	52,052	45	9,995	9,995	73	24,502	24,502
(ix) Agricultural Research and Education	9,839	-	9,839	19,435	-	19,435	17,912	-	17,912
(x) Co-operation	-	-	-	-	-	-	-	-	-
(xi) Others @	-	-	-	-	-	-	-	-	-
2. Rural Development	-	-	-	-	-	-	-	-	-
3. Special Area Programmes of which: Hill Areas	-	-	-	-	-	-	-	-	-
4. Major and Medium Irrigation and Flood Control	100,787	55,906	156,693	33,639	62,900	96,539	14,520	103,375	117,895
5. Energy	19,772	-	19,772	219,483	-	219,483	28,287	-	28,287
6. Industry and Minerals (i to iv)	2,214	-	2,214	1,313	-	1,313	1,214	-	1,214
(i) Village and Small Industries	1,361	-	1,361	819	-	819	1,114	-	1,114
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-
(iii) Non-Ferrous Mining and Metallurgical Industries	-	-	-	-	-	-	-	-	-
(iv) Others #	853	-	853	494	-	494	100	119	219
7. Transport (i + ii)	90,947	708	91,655	68,856	1,596	70,452	58,519	21,507	80,026
(i) Roads and Bridges	90,847	14	90,861	68,756	4	68,760	58,158	6	58,164
(ii) Others **	100	694	794	100	1,592	1,692	361	21,501	21,862
8. Communications	-	-	-	12	-	12	6	-	6
9. Science, Technology and Environment	13	-	13	345	-	355	61	-68	7
10. General Economic Services (i + ii)	459	6	465	29	10	35	30	-37	30
(i) Tourism	60	-	60	316	-	326	31	-	31
(ii) Others @	399	6	405	316	10	326	31	-68	-37
2. Non-Developmental (General Services)	5,664	1,814	7,478	3,605	990	4,595	2,615	1,199	3,814

(Contd.)

Table 50. (Contd.)

Items	1999-2000			2000-01			2001-02		
	Plan (29)	Non-Plan (30)	Total (31)	Plan (32)	Non-Plan (33)	Total (34)	Plan (35)	Non-Plan (36)	Total (37)
II. Discharge of Internal Debt (1 to 5) +									
1. Market Loans	-	19,948	19,948	-	-	20,960	-	22,989	22,989
2. Loans from L.I.C.	-	7,040	7,040	-	-	3,646	-	5,415	5,415
3. Loans from NABARD	-	116	116	-	-	104	-	95	95
4. Loans from National Co-operative Development Corporation	-	7,311	7,311	-	-	10,447	-	8,825	8,825
5. Others	-	5,318	5,318	-	-	6,619	-	8,605	8,605
III. of which: Land Compensation Bonds									
IV. Repayment of Loans to the Centre									
Loans and Advances by State Governments (1+2)									
1. Developmental Purposes (a + b)	-	163	163	-	-	144	-	49	49
a) Social Services (1 to 9)	-	21	21	-	-	5	-	9	9
1. Education, Sports, Arts and Culture	-	81,761	81,761	-	-	86,067	-	96,091	96,091
2. Housing	34,220	358,478	392,698	38,167	-110,771	-72,604	33,496	-27,557	5,939
3. Government Servants (Housing)	34,220	102,128	136,348	38,167	26,589	64,756	33,496	126,584	160,080
4. Others	10,448	16,154	26,602	9,878	17,071	26,949	12,738	22,017	34,755
b) Economic Services (1 to 9)	5	5,912	5,917	4	5,433	5,437	-	10,570	10,570
1. Crop Husbandry	10,443	8,924	8,924	-	10,404	10,404	-	10,223	10,223
2. Soil and Water Conservation	23,772	1,318	11,761	9,874	1,234	11,108	12,738	1,224	13,962
3. Food Storage and Warehousing	-	85,974	109,746	28,289	9,518	37,807	20,758	104,567	125,325
4. Co-operation	57	1,005	1,005	-	114	114	-	42	42
5. Major and Medium Irrigation, etc.	1,064	59,181	60,245	1,692	-	4,702	1,097	58,874	59,971
6. Power Projects	19,614	15,110	34,724	23,140	-	23,140	-	37,409	52,229
7. Village and Small Industries	1,326	-	1,326	1,564	-	1,564	2,512	-	2,512
8. Other Industries and Minerals	115	1,140	1,255	160	719	879	200	140	340
9. Others	1,596	9,538	11,134	1,733	5,675	7,408	2,129	8,102	10,231
2. Non-Developmental Purposes (a + b)	-	256,350	256,350	-	-137,360	-137,360	-	-154,141	-154,141
a) Government Servants (other than Housing)	-	1,752	1,752	-	3,035	3,035	-	3,064	3,064
b) Miscellaneous	-	254,598	254,598	-	-140,395	-140,395	-	-157,205	-157,205
A. Surplus (+)/Deficit(-) on Capital Account	-	248,161	248,161	-	-	810,560	-	730,122	730,122
B. Overall Surplus (+)/Deficit(-) on Capital Account	-	-426,875	-426,875	-	-	-783,403	-	-818,857	-818,857
C. Increase(+)/Decrease(-) in Cash Balances ++	-	-178,714	-178,714	-	-	27,157	-	-88,735	-88,735
a) Opening Balance	-	-	-5,570	-	-	67,147	-	-58,112	-58,112
b) Closing Balance	-	-	-15,771	-	-	-21,341	-	45,806	45,806
E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)	-	-	-21,341	-	-	45,806	-	-12,306	-12,306
F. Increase(+)/Decrease(-) in Ways and Means Advances and Overdrafts from RBI (net)	-	-	-173,144	-	-	-39,990	-	-30,623	-30,623

See 'Notes on Tables'.

(Contd.)

Table 50. (Contd.)

(Rs. lakh)

Items	2002-03 (RE)			2003-04 (BE)		
	Plan (38)	Non-Plan (39)	Total (40)	Plan (41)	Non-Plan (42)	Total (43)
I.						
1. Total Disbursements (I+II+III+IV)	204,638	572,290	776,928	234,145	428,604	662,749
2. Total Capital Outlay (I + 2)	168,115	226,710	394,825	196,574	148,890	345,464
3. Developmental (a + b)	165,715	225,641	391,356	194,420	147,195	341,615
4. a) Social Services (I to 9)	18,941	456	19,397	25,883	114	25,997
5. 1. Education, Sports, Art and Culture	457	-	457	815	-	815
6. 2. Medical and public health	9,347	-	9,347	14,683	-	14,683
7. 3. Family welfare	-	-	-	-	-	-
8. 4. Water supply and sanitation	100	-	100	150	-	150
9. 5. Housing	836	341	1,177	757	-	757
10. 6. Urban development	20	3	23	28	3	31
11. 7. Welfare of SCs, STs and other backward Classes	6,386	-	6,386	5,801	-	5,801
12. 8. Social Security and Welfare	245	112	357	292	111	403
13. 9. Others *	1,550	-	1,550	3,357	-	3,357
14. b) Economic Services (I to 10)	146,774	225,185	371,959	168,537	147,081	315,618
15. 1. Agriculture and Allied Activities (i to xi)	31,577	10,514	42,091	36,732	14,121	50,853
16. (i) Crop Husbandry	3	-	3	17,194	795	17,989
17. (ii) Soil and Water Conservation	7,645	534	8,179	823	-	823
18. (iii) Animal Husbandry	238	-	238	365	-	365
19. (iv) Dairy Development	210	-	210	1,657	-	1,657
20. (v) Fisheries	1,533	-	1,533	1,657	-	1,657
21. (vi) Forestry and Wild Life	654	768	1,422	766	550	1,316
22. (vii) Plantations	-	-	-	-	-	-
23. (viii) Food Storage and Warehousing	-	-	-	44	-	44
24. (ix) Agricultural Research and Education	18	9,212	9,230	23	-	23
25. (x) Co-operation	21,276	-	21,276	15,860	-	15,860
26. (xi) Others @	-	-	-	-	-	-
27. Rural Development	-	-	-	-	-	-
28. 2. Special Area Programmes	-	-	-	-	-	-
29. of which: Hill Areas	-	-	-	-	-	-
30. 3. Major and Medium Irrigation and Flood Control	45,372	198,808	244,180	38,363	115,891	154,254
31. 4. Energy	30,777	-	30,777	29,566	-	29,566
32. 5. Industry and Minerals (i to iv)	1,158	-	1,158	1,760	-	1,760
33. (i) Village and Small Industries	1,043	-	1,043	1,760	-	1,760
34. (ii) Iron and Steel Industries	-	-	-	-	-	-
35. (iii) Non-Ferrous Mining and Metallurgical Industries	-	-	-	-	-	-
36. (iv) Others #	115	-	115	-	-	-
37. 7. Transport (i + ii)	37,719	15,700	53,419	62,051	16,900	78,951
38. (i) Roads and Bridges	37,463	-	37,463	61,942	-	61,942
39. (ii) Others **	256	15,700	15,956	109	16,900	17,009
40. 8. Communications	-	-	-	-	-	-
41. 9. Science, Technology and Environment	5	-	5	12	-	12
42. General Economic Services (i + ii)	166	163	329	53	169	222
43. (i) Tourism	14	-	14	30	-	30
44. (ii) Others @	152	163	315	23	169	192
45. 2. Non-Developmental (General Services)	2,400	1,069	3,469	2,154	1,695	3,849

(Contd.)

Table 50. (Concltd.)

Items	2002-03 (RE)			2003-04 (BE)			(Rs. lakh)
	Plan (38)	Non-Plan (39)	Total (40)	Plan (41)	Non-Plan (42)	Total (43)	
II. Discharge of Internal Debt (1 to 5) +							
1. Market Loans	-	29,466	29,466	-	61,258	61,258	
2. Loans from L.I.C.	-	7,520	7,520	-	22,779	22,779	
3. Loans from NABARD	-	93	93	-	2,193	2,193	
4. Loans from National Co-operative Development Corporation	-	13,895	13,895	-	22,012	22,012	
5. Others	-	7,261	7,261	-	11,684	11,684	
III. Repayment of Loans to the Centre							
IV. Loans and Advances by State Governments (1+2)							
I. Developmental Purposes (a + b)							
a) Social Services (1 to 9)							
1. Education, Sports, Arts and Culture	-	697	697	-	-	-	
2. Housing	-	17	17	-	-	-	
3. Government Servants (Housing)	-	110,959	110,959	-	131,218	131,218	
4. Others	-	205,155	205,155	-	87,238	87,238	
b) Economic Services (1 to 9)							
1. Crop Husbandary	36,523	201,319	241,678	37,571	81,407	124,809	
2. Soil and Water Conservation	16,602	30,848	47,450	10,229	31,031	41,260	
3. Food Storage and Warehousing	-	163	163	-	-	-	
4. Co-operation	-	12,257	12,257	-	12,657	12,657	
5. Major and Medium Irrigation, etc.	-	12,977	12,977	-	16,750	16,750	
6. Power Projects	16,602	5,451	22,053	10,228	1,624	11,852	
7. Village and Small Industries	19,921	170,471	190,392	27,342	50,376	77,718	
8. Other Industries and Minerals	-	6	6	-	-	-	
9. Others	-	-	-	-	10	10	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	9,846	96,621	106,467	16,088	-	66,088	
b) Miscellaneous	5,565	15,000	20,565	-	50,000	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	5,565	46,268	51,833	4,402	-	4,402	
Surplus (+)/Deficit (-)	340	753	1,093	4,369	-	4,369	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	1,312	11,823	13,135	2,483	-	2,483	
b) Miscellaneous	-	3,836	3,836	-	366	366	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	3,836	3,836	-	5,831	5,831	
Surplus (+)/Deficit (-)	-	3,836	3,836	-	5,831	5,831	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-	-	-	
Surplus (+)/Deficit (-)	-	-	-	-	-	-	
2. Non-Developmental Purposes (a + b)							
a) Government Servants (other than Housing)	-	-	-	-	-	-	
b) Miscellaneous	-	-	-	-	-	-	
Surplus (+)/Deficit (-) on Capital Account							
Overall Surplus (+)/Deficit (-) (A+B) Financing of	-	-	-	-			

Table 51. Capital Expenditure of Individual States - Maharashtra

(Rs. Lakhs)

Items	2003-04 (Accounts)			2004-05 (Budget Estimates)			2004-05 (Revised Estimates)			2005-06 (Budget Estimates)		
	Plan (2)	Non-Plan (3)	Total (4)	Plan (5)	Non-Plan (6)	Total (7)	Plan (8)	Non-Plan (9)	Total (10)	Plan (11)	Non-Plan (12)	Total (13)
TOTAL DISBURSEMENTS (I to XII)	392,828	5,454,879	5,847,707	165,417	6,627,037	6,792,454	514,050	8,839,935	9,353,985	590,155	5,571,831	6,161,986
I. Total Capital Outlay (1 + 2)	378,531	441,383	819,914	139,686	230,303	369,989	447,681	314,845	762,526	529,680	325,483	855,163
1. Developmental (a + b)	375,190	439,861	815,051	137,070	228,962	366,032	445,683	305,018	750,701	526,476	323,598	850,074
(a) Social Services (1 to 9)	28,367	-111	28,256	21,186	114	21,300	29,314	62	29,376	186,715	114	186,829
1. Education, Sports, Art and Culture	868	-	868	964	-	964	506	-	506	748	-	748
2. Medical and Public Health	15,716	-	15,716	5,426	-	5,426	9,800	-	9,800	4,080	-	4,080
3. Family Welfare	150	-	150	100	-	100	50	-	50	100	-	100
4. Water Supply and Sanitation	705	-	705	740	-	740	530	-	530	813	-	813
5. Housing	568	1	569	11	3	14	1,187	2	1,189	159,724	3	159,727
6. Urban Development	7,008	-	7,008	10,427	-	10,427	14,698	-	14,698	17,963	-	17,963
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	287	-112	175	328	111	439	216	60	276	162	111	273
8. Social Security and Welfare	3,065	-	3,065	3,190	-	3,190	2,327	-	2,327	3,125	-	3,125
9. Others *	346,823	439,972	786,795	115,884	228,848	344,732	416,369	304,956	721,325	339,761	323,484	663,245
(b) Economic Services (1 to 10)	29,285	12,884	42,169	44,257	16,823	61,080	35,836	17,485	53,321	24,356	18,051	42,407
1. Agriculture and Allied Activities (i to xi)	17	483	17,974	23,989	607	24,596	16,931	575	17,506	13,954	654	14,608
i) Crop Husbandry	17,491	-	17,491	-	-	-	-	-	-	-	-	-
ii) Soil and Water Conservation	14	-	14	854	-	854	845	-	845	910	-	910
iii) Animal Husbandry	193	-	193	303	-	303	201	-	201	396	-	396
iv) Dairy Development	986	-	986	2,569	-	2,569	386	-	386	1,597	-	1,597
v) Fisheries	757	199	956	704	221	925	-	155	541	765	174	939
vi) Forestry and Wild Life	-	-	-	-	-	-	-	-	-	-	-	-
vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
viii) Food Storage and Warehousing	-	12,185	12,185	790	15,994	16,784	713	14,315	15,028	807	17,223	18,030
ix) Agricultural Research and Education	18	-	18	30	-	30	-	-	-	9	-	9
x) Co-operation	9,826	-	9,826	15,018	-	15,018	16,760	-	16,760	5,918	-	5,918
xi) Others @	-	-	-	-	-	-	-	-	-	-	-	-
2. Rural Development	-	-	-	-	-	-	-	-	-	46,867	-	46,867
3. Special Area Programmes of which : Hill Areas	-	-	-	-	-	-	-	-	-	4,673	-	4,673
4. Major and Medium Irrigation and Flood Control	195,785	414,444	610,229	26,493	181,943	208,436	305,234	267,553	572,787	192,274	283,830	476,104
5. Energy	29,719	-	29,719	6,802	-	6,802	22,409	-	22,409	19,595	-	19,595

(Contd.)

Table 51. (Contd.)

Items	2003-04 (Accounts)			2004-05 (Budget Estimates)			2004-05 (Revised Estimates)			2005-06 (Budget Estimates)		
	Plan (2)	Non-Plan (3)	Total (4)	Plan (5)	Non-Plan (6)	Total (7)	Plan (8)	Non-Plan (9)	Total (10)	Plan (11)	Non-Plan (12)	Total (13)
6. Industry and Minerals (i to iv)	851	-	851	1,158	-	1,158	1,113	-	1,113	149	-	149
i) Village and Small Industries	853	-	853	1,158	-	1,158	1,113	-	1,113	149	-	149
ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-	-	-	-
iii) Non-Ferrous Mining and Metallurgical Industries	-	-	-	-	-	-	-	-	-	-	-	-
iv) Others #	-2	-	-2	-	-	-	-	-	-	-	-	-
7. Transport (i + ii)	91,192	12,129	103,321	37,165	18,200	55,365	51,772	13,000	64,772	51,806	12,800	64,606
i) Roads and Bridges	91,083	-	91,083	37,110	-	37,110	51,717	-	51,717	51,606	-	51,606
ii) Others **	109	12,129	12,238	55	18,200	18,255	55	13,000	13,055	200	12,800	13,000
8. Communications	-	-	-	-	-	-	-	-	-	-	-	-
9. Science, Technology and Environment	5	-	5	9	-	9	5	-	5	1	-	1
10. General Economic Services (i + ii)	-14	515	501	-	11,882	11,882	-	6,918	6,918	40	8,803	8,843
i) Tourism	17	-	17	30	-	30	-	-	-	30	-	30
ii) Others @	-31	515	484	-30	11,882	11,852	-	6,918	6,918	10	8,803	8,813
2. Non-Developmental (General Services)	3,341	1,522	4,863	2,616	1,341	3,957	1,998	9,827	11,825	3,204	1,885	5,089
II. Discharge of Internal Debt (1 to 8)	-	1,688,848	1,688,848	-	1,495,530	1,495,530	-	1,515,076	1,515,076	-	229,229	229,229
1. Market Loans	-	22,619	22,619	-	36,241	36,241	-	38,980	38,980	-	42,734	42,734
2. Loans from L.I.C.	-	6,167	6,167	-	16,757	16,757	-	13,497	13,497	-	19,493	19,493
3. Loans from SBI and other Banks	-	-	-	-	-	-	-	-	-	-	-	-
4. Loans from NABARD	-	4,661	4,661	-	27,575	27,575	-	111,774	111,774	-	6,430	6,430
5. Loans from National Co-operative Development Corporation	-	2,405	2,405	-	12,600	12,600	-	16,497	16,497	-	14,010	14,010
6. WMA from RBI	-	932,137	932,137	-	1,300,000	1,300,000	-	450,000	450,000	-	100,000	100,000
7. Special Securities issued to NSSF/Small Savings	-	715,619	715,619	-	81,629	81,629	-	832,488	832,488	-	28,355	28,355
8. Others of which : Land Compensation Bonds	-	5,240	5,240	-	20,728	20,728	-	51,840	51,840	-	18,207	18,207
	-	7	7	-	14	14	-	10	10	-	10	10
III. Repayment of Loans to the Centre (1 to 7)	-	68,607	68,607	-	74,242	74,242	-	73,533	73,533	-	46,615	46,615
1. State Plan Schemes of which : Advance release of Plan Assistance for Natural Calamities	-	57,853	57,853	-	64,886	64,886	-	64,102	64,102	-	39,518	39,518
2. Central Plan Schemes	-	83	83	-	83	83	-	83	83	-	1	1
3. Centrally Sponsored Schemes	-	842	842	-	862	862	-	870	870	-	689	689

(Contd.)

Table 51. (Contd.)

Items	2003-04 (Accounts)			2004-05 (Budget Estimates)			2004-05 (Revised Estimates)			2005-06 (Budget Estimates)			(Rs. Lakh)
	Plan (2)	Non-Plan (3)	Total (4)	Plan (5)	Non-Plan (6)	Total (7)	Plan (8)	Non-Plan (9)	Total (10)	Plan (11)	Non-Plan (12)	Total (13)	
4. Non-Plan (i to ii)	-	615	615	-	621	621	-	688	688	-	487	487	
i) Relief for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-	
ii) Others	-	615	615	-	621	621	-	688	688	-	487	487	
5. Ways and Means Advances from Centre	-	1,250	1,250	-	-	-	-	-	-	-	-	-	
6. Loans for Special Schemes	-	-	-	-	-	-	-	-	-	-	-	-	
7. Others	-	7,964	7,964	-	7,790	7,790	-	7,790	7,790	-	5,920	5,920	
IV. Loans and Advances by State Governments (1+2)	14,297	175,902	190,199	25,731	147,255	172,986	66,369	248,902	315,271	60,475	70,555	131,030	
I. Developmental Purposes	14,297	183,247	197,544	25,731	141,461	167,192	66,369	245,484	311,853	60,475	47,062	107,537	
(a + b)	7,577	27,339	34,916	4,599	32,637	37,236	4,191	26,774	30,965	6,074	21,510	27,584	
(a) Social Services (1 to 4)	-	800	800	-	-	-	-	-	-	-	-	-	
1. Education, Sports, Art and Culture	-	-	-	-	-	-	-	-	-	-	-	-	
2. Housing	-	11,294	11,294	-	13,883	13,883	-	13,858	13,858	-	19,633	19,633	
3. Government Servants	-	13,814	13,814	-	17,540	17,540	-	10,416	10,416	-	830	830	
(Housing)	-	-	-	-	-	-	-	-	-	-	-	-	
4. Others	7,577	1,431	9,008	4,599	1,214	5,813	4,191	2,500	6,691	6,074	1,047	7,121	
(b) Economic Services (1 to 9)	6,720	155,908	162,628	21,132	108,824	129,956	62,178	218,710	280,888	54,401	25,552	79,953	
1. Crop Husbandry	-	-	-	-	10	10	-	1,544	1,544	-	10	10	
2. Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-	
3. Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	-	-	
4. Co-operation	2,490	49,878	52,368	7,120	78,749	85,869	6,996	185,875	192,871	2,143	22,954	25,097	
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-	-	-	-	-	
6. Power Projects	3,191	101,859	105,050	5,072	30,065	35,137	46,287	30,065	76,352	49,503	2,588	52,091	
7. Village and Small Industries	1,039	-	1,039	3,108	-	3,108	3,106	-	3,106	62	-	62	
8. Other Industries and Minerals	-	2,018	2,018	3,217	-	3,217	3,217	776	3,993	-	-	-	
9. Others	-	2,153	2,153	2,615	-	2,615	2,572	450	3,022	2,693	-	2,693	
2. Non-Developmental Purposes (a + b)	-	-7,345	-7,345	-	5,794	5,794	-	3,418	3,418	-	23,493	23,493	
(a) Government Servants (excluding Housing)	-	4,238	4,238	-	5,794	5,794	-	3,418	3,418	-	23,493	23,493	
(b) Miscellaneous	-	-11,583	-11,583	-	-	-	-	-	-	-	-	-	
V. Inter-State Settlement	-	-	-	-	-	-	-	-	-	-	-	-	
VI. Contingency Fund	-	89,750	89,750	-	-	-	-	-	-	-	-	-	

(Contd.)

Table 52. Fiscal Responsibility Legislation of States

Item/State (1)	Karnataka (2)	Kerala (3)	Tamil Nadu (4)	Punjab (5)	Uttar Pradesh (6)	Orissa (7)
1. Year of Enactment	August 2002 (Act came into force on April 1, 2003)	September 2003 [Fiscal Responsi- bility Rules (FRR)] March 2005 and FRR (Amendment) May 2005)	2003 (Amended in 2005)	May 2003	February 2004	May 2005
2. Gross Fiscal Deficit (GFD)	Not more than 3 per cent of GSDP by March 2006	3.5 per cent of GSDP by 2005-06, 2 per cent of GSDP by 2006-07.	Not more than 3 per cent of GSDP by March 2008 and adhere to it thereafter.	Contain annual growth rate of GFD to 2 per cent in nominal terms till GFD is below 3 per cent of GSDP	Not more than 3 per cent of GSDP by March 2009	Not more than 3 per cent of GSDP by 2009; Reducing by 1.5 per cent of GSDP every year from 2004-05
3. Revenue Deficit (RD)	Nil by March 2006	2 per cent of GSDP by 2005-06 nil by 2006-07	Ratio of RD to Revenue Receipt below 5 per cent by March 2008; Eliminate RD by 2008-09 and adhere to it thereafter.	Reduce Revenue Deficit to Reve- nue Receipts by at least 5 percentage points from the pre- vious year, until revenue balance is achieved.	Nil by March 2009	Nil by 2008-09
4. Guarantees	Not to give guar- antee for any amount exceeding the limit stipulated under the Karna- taka Ceiling to Government Guarantees Act, 1999		Cap the total out- standing guaran- tees to 100 per cent of the total revenue receipts in the preceding year or at 10 per cent of GSDP, whichever is lower.	Cap outstanding guarantees on long-term debt to 80 per cent of revenue receipts of the previous year and guaran- tees on short- term debt to be given only for working capital or food credit and fullu backed by stocks.	Not to give guar- antee for any amount exceeding the limit stipulated under any rule or law of the State Government for the purpose.	-
5. Liabilities	Not to exceed 25 per cent of GSDP by March 2015		Ratio of Debt- GSDP to be 40 per cent by 2006-07	Not to exceed 25 per cent of GSDP by March 2018	(i) Debt stock to be limited to 300 per cent of revenue receipts by 2007-08 (ii) Interest pay- ment as ratio to rev- enue receipts is to be limited to 18-25 per cent.	

(Contd.)

Table 52. (Contd.)

Item/State (1)	Karnataka (2)	Kerala (3)	Tamil Nadu (4)	Punjab (5)	Uttar Pradesh (6)	Orissa (7)
6. Expenditure	-	-	-	-	As per the targets to be given in the Medium-Term Fiscal Restructuring Policy (MTFRP)	Not more than one supplementary Statement of expenditure shall be presented in a financial year. No liability shall be created outside the budget provision in a financial year without the approval of the Government.
7. Medium-Term Fiscal Plan (MTFP)	MTFP would include - (i) Four year rolling target for prescribed fiscal indicators, (ii) assessment of the sustainability, (iii) strategic priorities, (iv) evaluation of performance of prescribed fiscal indicators, (v) policies on various fiscal parameters for the ensuring year and (vi) evaluation as to how current policies are in conformity with the fiscal management principles and the objective set out in MTFP Statement.	MTFP would include - (i) Three year rolling target for prescribed fiscal indicators, (ii) assessment of the sustainability, (iii) overview of the fiscal policy currently in vogue and (iv) evaluation of current policies.	MTFP would include - (i) multi-year rolling target for the prescribed fiscal indicators, (ii) assessment of the sustainability, (iii) medium-term fiscal objectives (iv) evaluation of the performance of the prescribed fiscal indicators (v) economic trends and future prospects for growth and developments and (vi) strategic priorities in the fiscal matters for the ensuring financial year, (vii) evaluation of the current policies vis-à-vis the fiscal management principles and (viii) policies pertaining to various fiscal parameters.	MTFP would include - (i) three year rolling target for the prescribed fiscal indicators, (ii) assessment of the sustainability, (iii) recent economic trends and future prospects for growth and developments and (iv) strategic priorities in the fiscal matters for the ensuring financial year, (vii) key fiscal measures and rationale for any major deviation and (vii) policies pertaining to various fiscal parameters.	MTFP would include - (i) five year rolling target for prescribed fiscal indicators, (ii) assessment of the sustainability, (iii) contain medium term fiscal objectives (iv) evaluation of performance based on fiscal indicators (v) recent economic trends and future prospects for growth and development and (vi) strategic priorities in the fiscal matters for the ensuring financial year, (vii) evaluation of current policies vis-à-vis fiscal management principles and (viii) policies pertaining to various fiscal instruments.	MTFP would include - (i) three year rolling target for the prescribed fiscal indicators, (ii) assessment of the sustainability, (iii) contain medium term fiscal objectives (iv) evaluation of performance of fiscal indicators and (v) strategic priorities in the fiscal matters for the ensuring financial year and (vi) evaluation of current policies vis-à-vis fiscal management principles and (vii) policies pertaining to various fiscal instruments.

(Contd.)

Table 52. (Contd.)

Item/State (1)	Karnataka (2)	Kerala (3)	Tamil Nadu (4)	Punjab (5)	Uttar Pradesh (6)	Orissa (7)
8. Compliance	<p>Half-yearly review of receipts and expenditure in relation to budget estimates along with remedial measures to achieve the budget target.</p> <p>GFD and RD may exceed the limits on grounds of unforeseen demands due to national security or natural calamities. The excess beyond limits arising due to natural calamities does not exceed the actual fiscal cost that can be attributed to the calamities.</p>	<p>Public Expenditure Review Committee would submit a review report during the month of November every year, giving full account of each item where the deviation from the fiscal target has occurred during the previous year.</p>	<p>Independent external body to carry out periodic review for the compliance of the provisions of the Act.</p> <p>GFD and RD may exceed the limits on grounds of unforeseen demands due to national security or natural calamity.</p> <p>The excess beyond limits arising due to natural calamities does not exceed the actual fiscal cost that can be attributed to the calamities.</p>	<p>Quarterly review of receipts and expenditure in relation to budget estimates along with remedial measures to achieve the budget target.</p> <p>GFD and RD may exceed the limits on unforeseen grounds due to national security or natural calamity. The net fiscal cost of the calamity would be the ceiling for extent of non-compliance.</p>	<p>Half-yearly review of receipts and expenditure in relation to budget estimates along with remedial measures to achieve the budget target.</p> <p>GFD and RD may exceed the limits on grounds of unforeseen demands due to national security or natural calamity.</p>	<p>(i) Review of receipts and expenditure in relation to budget estimates along with remedial measures to achieve the budget target</p> <p>(ii) Gfd and RD may exceed the limits on grounds of unforeseen demands due to national security or natural calamity.</p>
9. Pension	-	-	-	-	-	-
10. Fiscal Transparency	Specify the guiding fiscal management principles and take suitable measures to ensure greater fiscal transparency and minimize secrecy in preparation of annual budget.	Measure to ensure greater transparency in the fiscal operations. Present to the Legislature several State-ments on various fiscal indicators and parameters.	Measure to ensure greater transparency in the fiscal operations.	Measure to ensure greater transparency in the fiscal operations.	Measure to ensure greater transparency in the fiscal operations.	Measure to ensure greater transparency in the fiscal operations.
11. Others	-	-	May assign an independent external agency to carry out the periodical review for the compliance of the provisions of this Act.	-	While adhering to fiscal years, priority to protecting certain expenditures defined in the Medium Term Fiscal Restructuring Policy as 'High Priority Development Expenditure' from curtailment or may impose a recede or partial curtailment.	<p>(i) Generate primary surplus of over 2 per cent of GSDP by March 2008</p> <p>(ii) ratio of salary to State's own revenue to be reduced to 80 per cent by March 2008</p> <p>(iii) ratio of non-interest committed revenue expenditure to State's own and mandated revenue to be reduced to 55 per cent by March 2008.</p>

(Contd.)

Table 52. (Contd.)

Item/State	Maharashtra	Rajasthan	Assam	Gujarat	Himachal Pradesh	Haryana
(1)	(8)	(9)	(10)	(11)	(12)	(13)
1. Year of Enactment	April 2005	May 2005	May 2005	March 2005	April 2005	July 2005
2. Gross Fiscal Deficit (GFD)	Shall specify, by rules, targets for reduction of GFD. GFD to be interpreted as expenditure on interest to revenue receipts.	3 per cent of GSDP following a path of minimum average annual reduction of 0.4 per cent of GSDP.	3 per cent of GSDP by March 2010.	Not more than 3 per cent of GSDP by March 2009.	-	Not more than 3 per cent of GSDP by March 2010.
3. Revenue Deficit (RD)	To eliminate RD by 2009 and maintain revenue surplus balance thereafter.	Nil by March 2009 with an average annual reduction of 3 per cent in RD-RR ratio.	Nil by March 2010	Nil by March 2008	Reduce RD-RR ratio atleast by 2 percentage points each year until revenue surplus is achieved	Nil by 2008-09 and generate revenue surplus thereafter
4. Guarantees	-	-	Restrict the guarantee to 50 per cent of State's own tax and non-tax revenue of the previous year or 5 per cent of GSDP of the previous year at current prices, whichever is lower	Cap outstanding guarantees within the limit provided in the Gujarat State Guarantees Act. 1963	Progressively reduce outstanding guarantees on long-term debt, until it can cap outstanding risk weighted guarantees at 80 per cent of total revenue receipts in the preceding year for which actuals are available as per finance accounts	-
5. Liabilities	-	Outstanding Debt excluding public account and risk weighted outstanding guarantees not to exceed twice the receipts in the Consolidated Fund of the State	Restrict total Debt stock including the Government guarantees to 45 per cent of GSDP of the previous year at current prices by March 2010	Ratio of Debt-GSDP to be 30 per cent by March 2008	-	Ensuring outstanding total debt including contingent liabilities to 28 per cent of GSDP by March 2010
6. Expenditure	-	-	Restrict revenue expenditure under Annual State Plan to one-third of the Plan Outlay	-	-	-

(Contd.)

Table 52. (Contd.)

Item/State	Maharashtra	Rajasthan	Assam	Gujarat	Himachal Pradesh	Haryana
(1)	(8)	(9)	(10)	(11)	(12)	(13)
7. Medium-Term Fiscal Plan (MTFP)	MTFP would include - (i) three-year rolling target for the prescribed fiscal indicators (ii) assessment of the sustainability (iii) contain medium term fiscal objectives (iv) evaluation of current policies <i>vis-à-vis</i> fiscal management principles (v) strategic priorities in the fiscal matters for the ensuring financial year, (vi) fiscal policies pertaining to various fiscal parameters and (vii) rationale for any major deviation	MTFP would include - (i) setting forth fiscal objectives and strategic priorities of the Government (ii) assessment of the sustainability (iii) evaluation of performance of fiscal indicators, (iv) evaluation of current policies <i>vis-à-vis</i> fiscal management principles (v) strategic priorities in the fiscal matters for the ensuring financial year, (vi) policies pertaining to various fiscal parameters and (vii) rationale for any major deviation	MTFP would include - (i) five year rolling target for the prescribed fiscal indicators (ii) assessment of the sustainability (iii) evaluation of performance of fiscal indicators, (iv) medium term fiscal objectives (v) economic trends and future prospects for growth and developments and (vi) conformity of current policies with the fiscal management principles (vii) strategic priorities in the fiscal matters for the ensuring financial year and (viii) policies pertaining to various fiscal parameters	MTFP would include - (i) three year rolling target for the prescribed fiscal indicators (ii) assessment of the sustainability (iii) evaluation of performance of fiscal indicators <i>vis-à-vis</i> targets (iv) containing medium term fiscal objectives (v) conformity of current policies with the fiscal management principles (vi) strategic priorities in the fiscal matters for the ensuring financial year, (vii) policies pertaining to various fiscal parameters and (viii) rationale for any major deviation	MTFP would include - (i) four year rolling target for the prescribed fiscal indicators (ii) assessment of the sustainability (iii) evaluation of performance of fiscal indicators <i>vis-à-vis</i> targets (iv) economic trends and future prospects for growth and developments and (v) strategic priorities in the fiscal matters for the ensuring financial year	MTFP would include - (i) three year rolling target for the prescribed fiscal indicators (ii) assessment of the sustainability (iii) evaluation of current policies <i>vis-à-vis</i> fiscal management principles and (iv) strategic priorities in the fiscal matters for the ensuring financial year, (v) policies pertaining to various fiscal parameters and (vi) rationale for any major deviation
8. Compliance	Quarterly review of receipts and expenditure in relation to budget estimates along with remedial measures to achieve the budget target. GFD and RD may exceed the targets on grounds of natural calamities or other exceptional grounds	Half-yearly review of receipts and expenditure in relation to budget estimates along with remedial measures to achieve the budget target. GFD and RD may exceed the limits on grounds of unforeseen demands due to national security or natural calamities Constitution of Public expenditure Review Committee	Yearly review of receipts and expenditure in relation to budget estimates along with remedial measures, if required. GFD and RD may exceed the limits on grounds of unforeseen demands arising out of internal disturbance or natural calamities or such other exceptional grounds	Review of receipts and expenditure in relation to budget estimates along with remedial measures to achieve the budget target. Such review shall be placed immediately following the end of the Second quarter of the financial year GFD and RD may exceed the limits on grounds of unforeseen circumstances or natural calamities	Half-yearly review of receipts and expenditure in relation to budget estimates along with remedial measures if required. RD may exceed the limits on grounds of unforeseen demands due to national security or natural calamities	Half-yearly review of receipts and expenditure in relation to budget estimates along with remedial measures if required. GFD and RD may exceed the limits on grounds of unforeseen demands arising due to internal disturbance or national security or natural calamities

(Contd.)

Table 52. (Contd.)

Item/State	Maharashtra	Rajasthan	Assam	Gujarat	Himachal Pradesh	Haryana
(1)	(8)	(9)	(10)	(11)	(12)	(13)
9. Pension	-	Present to the Legislature every year estimated yearly pension liabilities worked out on actuarial basis for the next ten years	-	Present to the Legislature every year estimated yearly pension liabilities worked out on actuarial basis for the next ten years	-	Present to the Legislature every year estimated yearly pension liabilities worked out on actuarial basis for the next ten years
10. Fiscal Transparency	Measures to ensure greater transparency in the fiscal operations	Measures to ensure greater transparency in the fiscal operations	Measures to ensure greater transparency in the fiscal operations	Measures to ensure greater transparency in the fiscal operations	Measures to ensure greater transparency in the fiscal operations	Measures to ensure greater transparency in the fiscal operations
11. Others	-	-	Salary and wages will be contained within 60 per cent of the total tax and non-tax revenue of the Government, including devolutions from the Centre but excluding the grants under the Annual Plan from the Planning Commission and other developmental grants. Defining of offences and the penalty defined under the Act.	-	-	Set up an independent agency to review periodically the compliance of the provisions of the Act.

(Contd.)

Table 52. (Contd.)

Item/State (1)	Chhattisgarh (14)	Madhya Pradesh (15)	Tripura (16)	Andhra Pradesh (17)
1. Year of Enactment	September 2005	August 2005	June 2005	October 2005
2. Gross fiscal Deficit (GFD)	3 per cent of GSDP by March 2009	Bring down to 3 per cent of GSDP by March 2009	3 per cent of GSDP by March 2010	Bring down to 3 per cent of GSDP by March 2010
3. Revenue Deficit (RD)	Nil by March 2009	Nil by March 2009 and generate revenue sur- plus thereafter	Strive to remain revenue surplus by making a bal- ance in revenue receipts and expenditure and build up further surplus	Nil by March 2009 and generate revenue sur- plus thereafter
4. Guarantees	-	Not to exceed 80 per cent of the total revenue receipts in the year pre- ceding the current year	Limit the amount of annual incremental risk weighted guarantees to 1.0 per cent of GSDP	Limit the amount of annual incremental risk weighted guarantees to 90 per cent of total reve- nue receipts
5. Liabilities	-	Not to exceed 40 per cent of GSDP by 2015	Not to exceed 40 per cent of GSDP by 2010	Not to exceed 35 per cent of GSDP by March 2010
6. Expenditure	-	-	-	-
7. Medium-Term Fiscal Plan (MTFP)	MTFP would include - (i) three year rolling tar- get for prescribed fiscal indicators, (ii) assessment of the sus- tainability and (iii) eval- uation of current policies vis-à-vis fiscal management principles (iv) strategic priorities in the fiscal matters for the ensuring financial year, (v) policies per- taining to various fiscal parameters and (vi) rationale for any major deviation in fiscal mea- sures	MTFP would include - (i) five year rolling tar- get for prescribed fiscal indicators, (ii) assessment of the sus- tainability, (iii) eval- uation of current policies vis-à-vis fiscal management principles (iv) strategic priorities in the fiscal matters for the ensuring financial year, (v) policies per- taining to various fiscal parameters and (vi) rationale for any major deviation	MTFP would include - (i) three year rolling tar- get for prescribed fiscal indicators, (ii) assessment of the sus- tainability and (iii) eval- uation of current policies vis-à-vis fiscal management principles (iv) strategic priorities in the fiscal matters for the ensuring financial year and (v) policies pertaining to various fis- cal measures and (vi) rationale for any major deviation in fiscal mea- sures	MTFP would include - (i) three year rolling tar- get for prescribed fiscal indicators, (ii) assessment of the sus- tainability and (iii) eval- uation of current policies vis-à-vis fiscal management principles (iv) strategic priorities in the fiscal matters for the ensuring financial year, (v) policies per- taining to various fiscal instruments and (vi) rationale for any major deviation in fiscal mea- sures

(Contd.)

Table 52. (Concl'd.)

Item/State (1)	Chhattisgarh (14)	Madhya Pradesh (15)	Tripura (16)	Andhra Pradesh (17)
8. Compliance	Quarterly review of receipts and expenditure in relation to budget estimates along with remedial measures, if required. GFD and RD may exceed the limits on grounds of unforeseen demands due to internal disturbance or natural calamities or such other exceptional grounds	(i) Half-yearly review of receipts and expenditure in relation to budget estimates along with remedial measures, if required. (ii) An independent agency may be entrusted to review periodically the compliance of the provisions of this Act and to present such reviews in the Legislature. (iii) GFD and RD may exceed the limits on grounds of unforeseen demands due to internal disturbance or natural calamities or such other exceptional grounds	(i) Quarterly review of receipts and expenditure in relation to budget estimates along with remedial measures, if required. (ii) An independent agency may be entrusted to review periodically the compliance of the provisions of this Act and to present such reviews in the Legislature. (iii) GFD and RD may exceed the limits on grounds of unforeseen demands due to internal disturbance or natural calamities or such other exceptional grounds	(i) Quarterly review of receipts and expenditure in relation to budget estimates along with remedial measures, if required. (ii) An independent agency may be entrusted to review the compliance of the provisions of this Act and to present such reviews in the Legislature. (iii) GFD and RD may exceed the limits on grounds of unforeseen demands due to internal disturbance or natural calamities or such other exceptional grounds
9. Pension	-	Estimating yearly pension liabilities worked out on actuarial basis or using trend growth rate for the next ten years	Estimating yearly pension liabilities worked out on actuarial basis for the next ten years	Estimating yearly pension liabilities worked out on actuarial basis for the next ten years
10. Fiscal Transparency	Measures to ensure greater fiscal transparency in the fiscal operations	Measures to ensure greater fiscal transparency in the fiscal operations	Suitable measures to ensure greater fiscal transparency in the fiscal operations and minimise secrecy in preparation of Budget	Measures to ensure greater fiscal transparency in the fiscal operations
11. Others	-	-	-	-

GFD: Gross Fiscal Deficit, RD: Revenue Deficit, GSDP: Gross State Domestic Product, RR: Revenue Receipts.

Fiscal transparency measures include among others the disclosure of accounting standards, policies and practices that may affect the computation of the fiscal indicators. While some States have stated to disclose the contingent liabilities created by the way of guarantees, some States have indicated to present statements of Guarantee Redemption Fund, Consolidated Sinking Fund, employees in PSUs and related salaries, estimated yearly pension liabilities and details of borrowings and WMA/Overdraft availed from the Reserve Bank of India.

EXPLANATORY NOTES ON DATA SOURCE AND METHODOLOGY

Data Sources

The data on State Government Finances are based on the receipts and expenditure data presented in the Budget documents of the State Governments over the years. The data for the new States have been included as and when they have presented their individual Budgets. The Accounts data for the year 2000-01 include the data of Chhattisgarh and Uttaranchal only. These, however, do not include those of Jharkhand for the period November 2000 to March 2001. The information strictly conforms to the data presented in the State Budgets and the accounting classification thereof. The data conforms to the accounting classification into Revenue and Capital Accounts and their bifurcation into 'Plan' and 'Non-Plan'.

Methodology

As set out in the Budget documents, the expenditure data is also disaggregated into developmental and non-developmental expenditure. All expenditures relating to Revenue Account, Capital Outlay and Loans and Advances are categorised into general services, social services and economic services. Broadly, the social and economic services constitute developmental expenditures, while expenditure on general services is treated as non-developmental. This reclassification is done without altering the total receipts, expenditures and overall balance presented in the budget.

NOTES ON TABLES - GENERAL NOTES

1. B.E.: Budget Estimates R.E.: Revised Estimates
2. Where details are not available in respect of one or several sub-groups under a major group, the relevant amount is shown against the sub-group 'Others' except for Sales Tax (Table 44) where the relevant amount is shown against the sub-group 'State Sales Tax'.
3. Figures in respect of Bihar relate to revised estimates from 1990-91 to 1994-95 and 1999-2000 to 2001-2002.
4. Figures in respect of Jammu and Kashmir relate to revised estimates from 1990-91 to 1997-98 and 2001-2002.
5. Figures in respect of Nagaland relate to revised estimates from 1990-91 to 2001-2002.
6. Figures in respect of Manipur and Jharkhand relate to revised estimates for 1990-91 and 2001-2002, respectively.

7. Additional Resource Mobilisation (ARM) measures proposed by the State Governments are included in Revenue Receipts.

NOTES ON SPECIFIC TABLES

Table 18

The outstanding liabilities do not include public account borrowings except total provident funds, etc.

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

Table 44

1. Additional Resource Mobilisation (ARM) measures are not included in Revenue Receipts.
 2. In case of Grants from the Centre, where details are not available in respect of 'State Plan Scheme', 'Centre Plan Scheme', 'Centrally Sponsored Schemes' and 'Non-Plan Grants', the relevant amount is shown against 'State Plan Schemes'. Similarly, where the break-up of grants for 'Central Plan Schemes' and 'Centrally Sponsored Schemes' are not available, the relevant amount is shown against 'Centrally Sponsored Schemes'.
- @ Includes Non-ferrous Mining and Metallurgical Industries and Other Industries.
- * Includes receipts from Dairy Development, Land Reforms, Other Rural Development Programmes, Hill Area, Civil Aviation, Inland Water Transport, Foreign Trade and Export Promotion, Non-Conventional Energy Sources, General Economic Services, Civil Supplies, Road and Bridges, etc.

Table 46

- ## Plan and Non-Plan figures may not add up to total for Uttar Pradesh, Manipur as well as for consolidated 'All States' for 1994-95 and 1999-2000, respectively, as total expenditure relate to Accounts data, while Plan and Non-Plan data relates to revised estimates.
- \$ Includes family welfare for the period 1990-91 to 1994-95.
- * Includes expenditure on Information and Publicity, Secretariat-Social Services, Other Social Services, etc.
 - @ Includes expenditure on Non-Ferrous Mining and Metallurgical Industries.
 - ** Includes expenditure on Other Industries and Other Outlays on Industries and Minerals.

Note for Tables from the *Handbook of Statistics on State Government Finances*, Reserve Bank of India, June 2004.

- @ @ Includes expenditure on Port and Light Houses, Civil Aviation, Road Transport, Inland Water Transport, etc.
- + Includes expenditure on Foreign Trade and Export Promotion, Census, Survey and Statistics and Other General Economic Services.
- ++ Includes expenditure on Public Service Commission, Treasury and Accounts, Administration, Jails, Supplies and Disposal, Stationery and Printing, Other Administrative Services, etc.

Table 48

1. In case of Loans and Advances from the Centre, where details are not available in respect of State Plan Schemes, Central Plan Schemes and Centrally Sponsored Schemes, the relevant amount is shown against State Plan Schemes. Similarly, where the break-up of loans for Central Plan Schemes and Centrally Sponsored Schemes are not available, the relevant amount is shown against Centrally Sponsored Schemes.
 2. Remittances (net) are included in the Capital Receipts as the same was shown as separate item prior to 1991-92.
 3. With the change in the system of accounting with effect from 1999-2000, States' share in small savings, which was included earlier under loan from the Centre, is included under internal debt and shown as special securities issued to National Small Saving Fund (NSSF) of the Centre Government.
- * Excludes Ways and Means Advances and Overdrafts from the Reserve Bank of India.
 - # It was called loans from National Agricultural Credit Fund of RBI from the period 1990-91 to 1999-2000.
 - @ Includes Land Compensation Bonds, Loans from Khadi and Village Industries Commission, CWC, etc.
 - + Comprise recovery of loans and advances to Government Servants for housing, purchase of conveyances, festivals, marriages, etc.
 - ** Includes recovery of loans and advances for Education, Art and Culture, Social security and Welfare, Fisheries and Animal husbandry, etc.
 - @ @ Excludes Cash Balance Investment Account.

Table 50

1. Figures given here (i) are not comparable with those published in the Articles on State Finances prior to 1974-75 due to changes in budgetary classification and (ii) differ from those given in the State's budget papers due to adjustment made to ensure uniformity in the presentation.
- ## Plan and Non-Plan figures may not add up to total for Uttar Pradesh, Manipur as well as for consolidated 'All States' for 1994-95 and 1999-2000, respectively, as total expenditure relate to Accounts data, while Plan and Non-Plan data relates to revised estimates.
 - \$ Includes family welfare for the period 1990-91 to 1994-95.
 - * Includes outlay on Information and Publicity, Other Social Services, etc.
 - @ Includes outlay on Other Agriculture Programmes, etc.
 - # Includes outlay on Cement and Non-Metallic Industries, Petro-Chemical Industries, Chemical Industries, Engineering Industries, Telecommunication and Electronic Industries, Consumer Industries, Atomic Energy Industries, Other Industries and Minerals, etc.
 - ** Includes outlay on Indian Railway Commercial Lines, Indian Railway Strategic Lines, Ports and Light Houses, Shipping, Civil Aviation, Road Transport, Inland Water Transport, Other Transport, etc.
 - @ @ Includes outlay on foreign Trade and Export Promotion, Technology, Other General Economic Services, Investment in General Financial and Trading Institutions, International Financial Institutions, etc.
 - + Excludes Ways and Means Advances and Overdrafts from Reserve Bank of India and loans to the State Bank of India and other banks.
 - ++ Figures pertaining to Opening and Closing Balances do not include NCT Delhi, while the increase/decrease in Cash Balances include NCT Delhi. Hence, the variation in the Opening and Closing Balance do not match with the Increase/Decrease in Cash Balances.

EXPLANATORY NOTE ON DATA SOURCES AND METHODOLOGY

Data Sources

This data set is based on the receipts and expenditure data presented in the Budget documents of the 27 State Governments and the National Capital Territory of Delhi. For Bihar, Vote-on-Account presented in the Parliament has been incorporated. Some supplementary information regarding Additional Resource Mobilisation (ARM) efforts and the level of guarantees (contingent liabilities) provided by States are also furnished. Some material received from the Planning Commission relating to Statewise Plan outlays are also incorporated. The data presented conforms to the accounting classification into Revenue and Capital Accounts and their bifurcation into 'Plan' and 'Non-Plan'.

The data provided in Table 49 (Capital Receipts) and Table 51 (Capital Expenditure) are on a gross basis for all items, including Public Account. Total Capital Receipts and Total Capital Disbursements as well as Aggregate Receipts and Aggregate Disbursements for 2003-04 (Accounts), 2004-05 (Revised Estimates) and 2005-06 (Budget Estimates) will, therefore, not be comparable with that of the previous years.

The data for Gross State Domestic Product (GSDP) for each of the States used in this data set have been sourced from the Central Statistical Organisation (CSO) website. Wherever unavailable such data for 2004-05 and 2005-06 have been taken from the website of Ministry of Finance, Government of India. For some States for a couple of earlier years the data are estimated based on the average growth rates for previous five years.

Methodology

As set out in the Budget documents, the expenditure data is disaggregated into developmental and non-developmental expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances are categorised into general services, social services and economic services. Broadly, the social and economic services constitute developmental expenditure, while expenditure on general services is treated as non-developmental. This re-classification is done without altering the total receipts, expenditures and overall balance presented in the budget.

With the change in data presentation of the Tables on Capital Receipts and Disbursements of Individual States (here, Maharashtra), the Overall Deficit/Surplus (Conventional Deficit/Surplus) is, equal to the Cash Deficit/Surplus only, which is the difference between the Closing balance and Opening balance. The increase/decrease in Cash Balance Investment Account and the increase/ decrease in WMA extended by the Reserve Bank have now been included in these Tables. These two items in the data for earlier years formed part of the financing items for the Overall Deficit/Surplus and have now been provided as Memo Items in this data set.

Methodology for Debt Statistics

The Reserve Bank, based on CAG's data series on outstanding liabilities of State Governments with a base year, has been compiling a data series of outstanding liabilities of the State Governments on yearly basis by adding the budgetary flows. In this data set, the data series of outstanding liabilities of State Governments has been revised by broadening its composition to include reserve funds, deposits and advances and contingency funds of State Governments. The debt series has been compiled by taking the data provided by the CAG in 'Combined Finances and Revenue Accounts of Union and State Governments in India'. In the absence of data for any particular head in the said publication, corresponding data from the State Budgets have been incorporated.

The item-wise outstanding liabilities as on end-March 2000 of the three bifurcated States (Bihar, Madhya Pradesh and Uttar Pradesh) have been apportioned to the respective three newly formed States (Jharkhand, Chhattisgarh and Uttaranchal) in their respective population ratios to facilitate research. The data provided in this data set on State debt position are provisional.

The State-wise market loans based on which the maturity profile of outstanding State Government securities is provided incorporates the appropriation of liability of the three bifurcated States to their respective newly formed States on the basis of Government of India notifications.

The Combined Finance Accounts (CFA) of Central and State Governments published by the Comptroller and Auditor General State Budgets and data from the Reserve Bank records have been utilised for Compiling the data series on debt.

Revised Coverage

The revised coverage used in the construction of the new debt series for States is as follows.

Total Outstanding Liabilities comprises various account items under consolidated fund, public account and contingency fund.

I. Consolidated Fund

1. Public Debt
 - a) Open Market Borrowings
 - b) Borrowings from Banks and FIs
 - c) Special Securities issued to NSSF
 - d) Bonds/Debentures which are issued by the State Governments
 - e) Loans from the Centre f) Others
2. Ways & Means Advances & Overdrafts from RBI

II. Public Accounts

1. State Provident Funds
2. Small Savings, Insurance and Pension Funds, Trust and Endowments, etc.
3. Deposits and Advances
4. Reserve Funds/Sinking Funds
5. Other Items in Public Accounts

III. Contingency Fund

Notes to Table 45:

1. Where details are not available in respect of one or several sub-groups under a major group, the relevant amount is shown against the sub-group 'Others' except for Sales Tax where the relevant amount is shown against the sub-group 'State Sales Tax'.

2. In case of 'Grants from the Centre', where details are not available in respect of 'State Plan Scheme', 'Centre Plan Schemes', 'Centrally Sponsored Schemes' and 'Non-Plan Grants', the relevant amount is shown against 'State Plan Schemes'. Similarly, where the break-up of grants for 'Central Plan

Schemes' and 'Centrally Sponsored Schemes' are not available, the relevant amount is shown against 'Centrally Sponsored Schemes'.

3. The data have been duly rounded off.

@ Includes Non-Ferrous Mining and Metallurgical Industries and Other Industries.

* Includes receipts from Dairy Development, Land Reforms, Other Rural Development Programmes, Hill Areas, Civil Aviation, Inland Water Transport, Foreign Trade and Export Promotion, Nonconventional Energy Sources, General Economic Services, Civil Supplies, Roads and Bridges, etc.

- Nil /Negligible/Not available.

Notes to Table 47:

1. Where details are not available in respect of one or several sub-groups under major groups, the relevant amount is shown against the sub-group 'Others'.

2. The data have been duly rounded off.

* Includes expenditure on Information and Publicity, Secretariat-Social Services, Other Social Services, etc.

@ Includes expenditure on Non-Ferrous Mining and Metallurgical Industries.

** Includes expenditure on Other Industries and Other Outlays on Industries and Minerals.

@@ Includes expenditure on Port and Light Houses, Civil Aviation, Road Transport, Inland Water Transport, etc.

+ Includes expenditure on Foreign Trade and Export Promotion, Census Survey and Statistics and Other General Economic Services.

++ Includes expenditure on Public Service Commission, Treasury and Accounts, Administration, Jails, Supplies and Disposal, Stationery and Printing, Other Administrative Services, etc.

- Nil /Negligible/Not available.

Notes to Table 49:

1. All figures are on a gross basis including those under 'Public Account'. Further, WMA from RBI is now included under 'Internal Debt' while 'Cash Balance Investment Account' and 'Deposits with RBI' are included under 'Suspense and Miscellaneous'. On

account of these compositional changes, Capital Receipts and the sub-groups that have been modified will not be comparable with the earlier years' data.

2. Sub-groups 'Small Savings, Provident Funds, etc.', 'Reserve Funds', 'Deposits and Advances', 'Suspense and Miscellaneous' and 'Remittances' pertain to 'Public Account'.

3. Where details are not available in respect of one or several sub-groups under a major group, the relevant amount is shown against the sub-group 'Others'.

4. In case of 'Loans and Advances from the Centre', where details are not available in respect of 'State Plan Schemes', 'Central Plan Schemes', and 'Centrally Sponsored Schemes', the relevant amount is shown against 'State Plan Schemes'. Similarly, where the break-up of loans for 'Central Plan Schemes', and 'Centrally Sponsored Schemes' are not available, the relevant amount is shown against 'Centrally Sponsored Schemes'.

5. The data have been duly rounded off.

@ Include Land Compensation Bonds, Loans from Khadi and Village Industries Commission, C.W.C., etc.

+ Comprise recovery of loans and advances to Government Servants for housing, purchase of conveyances, festivals, marriages, etc.

** Include recovery of loans and advances for Education, Art and Culture, Social Security and Welfare, Fisheries and Animal Husbandry, etc.

- Nil /Negligible/Not available.

Notes to Table 51:

1. All figures are on a gross basis including those under 'Public Account' and 'Contingency Fund'. Further, all sub-groups under 'Internal Debt' and 'Loans and Advances from Centre provided in Table 49 (Capital

Receipts) are now included under Capital Expenditure. Expenditure under items of 'Public Account' and 'Contingency Fund' are also included under Capital Expenditure. On account of these compositional changes, Capital Expenditure and the sub-groups that have been modified will not be comparable with the earlier years' data.

2. Where details are not available in respect of one or several sub-groups under major groups, the relevant amount is shown against the sub-groups 'Others'.

3. The data have been duly rounded off.

* Include outlay on Information and Publicity, Other Social Services, etc.

@ Include outlay on Other Agricultural Programmes, etc.

Include outlay on Cement and Non-Metallic Industries, Petro-Chemical Industries, Chemical Industries, Engineering Industries, Telecommunication and Electronic Industries, Consumer Industries, Atomic Energy Industries, Other Industries and Minerals, etc.

** Include outlay on Indian Railway Commercial Lines, Indian Railway Strategic Lines, Ports and Light Houses, Shipping, Civil Aviation, Road Transport, Inland Water Transport, Other Transport, etc.

@@ Include outlay on Foreign Trade and Export Promotion Technology, Other General Economic Services, Investments in General Financial and Trading Institutions, International Financial Institutions, etc.

++ Figures pertaining to Opening and Closing Balances do not include NCT Delhi, while the Increase/Decrease in Cash Balances for 'All States' includes NCT Delhi. Hence, the variation in the Opening and Closing Balances do not match with the Increase/Decrease in Cash Balances.

- Nil/Negligible/Not available.

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