



**2021 - 2022**

**STATE FINANCES:**

**A**

**COMPARISON**

**ECONOMIC ADVISER, GOVERNMENT OF PUNJAB**

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## **PREFACE**

The Report entitled “State Finances: A Comparison Study” 2021-22 is an annual publication of the Department. The attempt has been made to compare the basic statistics relating to receipts and expenditure of all states using various parameters such as percentage of revenue receipts collected by a State from its own services and from central services, per capita state own tax revenue, percentage share in developmental and non developmental expenditure, etc. during the year 2019-20 (Account), 2020-21 (Revised Estimates) and 2021-22 (Budget Estimates).

I hope this publication would prove useful to all the state Governments, planners and researchers etc. interested in the study of State Finances. This report is placed on the departmental website [www.esopb.gov.in](http://www.esopb.gov.in)

Mohan Lal Sharma  
Govt. of Punjab  
Economic Adviser

## Index

<b>Contents</b>	<b>Page no.</b>
<b>Introduction</b>	<b>1-2</b>
<b>Chapter 1: Budgetary Statistics of State Govt.</b>	<b>3-11</b>
1. <b>Table no. 1.1</b> State Budget-Receipts on Revenue Account	<b>5</b>
2. <b>Table no. 1.2</b> State Budget-Expenditure on Revenue Account	<b>6</b>
3. <b>Table no. 1.3</b> State Budget-Receipts on Capital Account	<b>7</b>
4. <b>Table no. 1.4</b> State Budget-Expenditure on Capital Account	<b>8</b>
5. <b>Table no. 1.5</b> State Budget-Overall Budgetary Position	<b>9</b>
6. <b>Table no. 1.6</b> State Budget-Net Transfer of Resources from Centre to the State	<b>10</b>
7. <b>Table no. 1.7</b> Ratio of state Taxes to Gross State Domestic Product at Current Prices	<b>11</b>
<b>Chapter 2: Tax Revenue of State Governments (Tax Revenue)</b>	<b>12-21A</b>
1. <b>Table no. 2.1</b> Tax Revenue of State Governments (Tax Revenue)	<b>13</b>
2. <b>Table no. 2.2</b> Tax Revenue of State Governments (Non-Tax Revenue)	<b>14</b>
3. <b>Table no. 2.3</b> Tax Revenue of State Governments (Total Tax Revenue)	<b>15</b>
4. <b>Table no. 2.4</b> Tax Revenue of State Governments (Per Capita Tax Revenue)	<b>16</b>
5. <b>Table no. 2.5</b> Tax Revenue of State Governments (Per Capita Non Tax Revenue)	<b>17</b>
6. <b>Table no. 2.6</b> Tax Revenue of State Governments (Per Capita Total Taxes)	<b>18</b>
7. <b>Table no. 2.7</b> Tax Revenue of the State Governments-Share of Tax Revenue to total Revenue	<b>19</b>
8. <b>Table no. 2.7</b> Tax Revenue of the State Governments-Share of Tax Revenue to total Revenue	<b>19A</b>
9. <b>Table no. 2.8</b> Tax Revenue of the State Governments-Share of Non-Tax Revenue to total Revenue	<b>20</b>
10. <b>Table no. 2.8</b> Tax Revenue of the State Governments-Share of Non-Tax Revenue to total Revenue	<b>20A</b>
11. <b>Table no. 2.9</b> Tax Revenue of the State Governments- Share of Land Revenue to total Revenue	<b>21</b>
12. <b>Table no. 2.9</b> Tax Revenue of the State Governments-Share of Land Revenue to total Revenue	<b>21A</b>
<b>Chapter 3: Public Expenditure</b>	<b>22-35A</b>
1. <b>Table no. 3.1</b> Development Expenditure of States (Revenue Account)	<b>24</b>
2. <b>Table no. 3.2</b> Non-Development Expenditure of States (Revenue Account)	<b>25</b>

<b>3. Table no. 3.3</b> Total Development & Non-Development Expenditure of States (Revenue Account)	<b>26</b>
<b>4. Table no. 3.4</b> Percentage Share of Development Expenditure to Total Expenditure in States (Revenue Account)	<b>27</b>
<b>5. Table no. 3.4</b> Percentage Share of Development Expenditure to Total Expenditure in States (Revenue Account)	<b>27A</b>
<b>6. Table no. 3.5</b> Percentage Share of Non-Development Expenditure to Total Expenditure in States (Revenue Account)	<b>28</b>
<b>7. Table no. 3.5</b> Percentage Share of Non-Development Expenditure to Total Expenditure in States (Revenue Account)	<b>28A</b>
<b>8. Table no. 3.6</b> Capital Receipt of the States- Capital Account	<b>29</b>
<b>9. Table no. 3.7</b> Capital Expenditure of the States- Capital Account	<b>30</b>
<b>10. Table no. 3.8</b> Development Expenditure of the States- Capital Account	<b>31</b>
<b>11. Table no. 3.9</b> Non-Development Expenditure of the States- Capital Account	<b>32</b>
<b>12. Table no. 3.10</b> Total Development & Non-Development Expenditure of States-(Capital Account)	<b>33</b>
<b>13. Table no. 3.11</b> Percentage Share of Development Expenditure to Total Expenditure in States (Capital Account)	<b>34</b>
<b>14. Table no. 3.11</b> Percentage Share of Development Expenditure to Total Expenditure in States (Capital Account)	<b>34A</b>
<b>15. Table no. 3.12</b> Percentage Share of Non-Development Expenditure to Total Expenditure in States (Capital Account)	<b>35</b>
<b>16. Table no. 3.12</b> Percentage Share of Non-Development Expenditure to Total Expenditure in States (Capital Account)	<b>35A</b>
 <b>Chapter 4: Local Finance</b>	 <b>36-40</b>
<b>1. Table no. 4.1</b> Income & Expenditure of Local Bodies-Income of Zila Parishad in Punjab	<b>37</b>
<b>2. Table no. 4.2</b> Income & Expenditure of Local Bodies-Expenditure of Zila Parishad in Punjab	<b>38</b>
<b>3. Table no. 4.3</b> Income & Expenditure of Local Bodies-Income & Expenditure of Improvement Trusts in Punjab	<b>39</b>
 <b>Chapter 5: Banks and Debt position of the States</b>	 <b>40-45A</b>
<b>1. Table no. 5.1</b> Banking Development in Punjab	<b>41</b>
<b>2. Table no. 5.2</b> State-wise Distribution of Offices, Deposits & Bank Credit of Scheduled Commercial Banks, December 2015	<b>42</b>
<b>3. Table no. 5.3</b> State-wise percentage of credit to deposits of Scheduled Commercial Banks Dec.2014 & Dec. 2015	<b>43</b>
<b>4. Table no. 5.4</b> State wise Net Small Savings Collections	<b>44</b>
<b>5. Table no. 5.5</b> Small Saving Schemes in Punjab	<b>45</b>
<b>6. Table no. 5.5</b> Small Saving Schemes in Punjab	<b>45A</b>

## **Introduction**

State finances is a comparative study of State Govt. Budgets. There are two major components of state resources i.e. (i) State's own Tax Revenue and (ii) State's own Non-Tax Revenue. State's own Tax Revenue are received from Land Revenue, State Excise, Sales Tax, Taxes on Vehicles, Stamps and Registration, Taxes on goods and passengers, taxes and duties on Electricity and other taxes and duties on Commodities and Services etc. whereas revenue received from Interest Receipts, dividends and profits, General Services, Social services, economic services etc. are sub-component of state's own Non-Tax Revenue. 3<sup>rd</sup> component of revenue receipt is transfer from Central Government Transfer from Centre is mainly consists of state share in central taxes, grant from Plan Scheme etc. Transfer from centre Govt. have their limitations, therefore, State Governments mainly depend upon own resources for revenue generation.

All the 31 States have been grouped into 'non-special category States' and 'special category States'. 12 States namely Arunachal Pradesh, Assam, Himachal Pradesh, Jammu & Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Telangana, Tripura and Uttaranchal all situated in hilly areas have been taken in special category and rest of the 19 states in non-special category.

### **List of States of Non-Special categories**

1. Andhra Pradesh
2. Bihar
3. Chhattisgarh
4. Goa
5. Gujarat
6. Haryana
7. Jharkhand
8. Karnataka

9. Kerala
10. Madhya Pradesh
11. Maharashtra
12. Odisha
13. Punjab
14. Rajasthan
15. Tamil Nadu
16. Uttar Pradesh
17. West Bengal
18. Delhi
19. Poducherry

**List of States of Special categories**

1. Arunachal Pradesh
2. Assam
3. Himachal Pradesh
4. Jammu & Kashmir
5. Manipur
6. Meghalaya
7. Mizoram
8. Nagaland
9. Sikkim
10. Telangana
11. Tripura
12. Uttaranchal

## Chapter 1

### **Budgetary Statistics of State Govt.**

The State Government Budget is an important financial document, which contains details of revenue receipts and expenditure of the Government for three consecutive years, viz. Budget Estimates for the year 2021-22, Revised Estimates for the year 2020-21 and Actual for the year 2019-20.

The budget documents of the Union and State Governments contain the financial statement of the receipts, expenditure and budget memorandum. These depict the policies involving financial implications in a particular year, besides, the regulatory functions of the administration and principal objectives of the budget. These are indicative (in financial terms) of the implementation of the various policies of the State Government. Obviously, the Government has to work for the welfare of their people, therefore, social and economic objectives of the Government are also provided in the budget.

In the present publication, a comparative study of finance of various states for the year 2021-22 has been given for which government budgets of all such states have been taken in account. The publication contains information taken from the budgets of the states and RBI publication State Finances-A Study of Budgets 2021-22. The Budgets of the various states have been analysed with specific emphasis on tax structure, pattern of expenditure, public debts, loans & advances, liabilities and receipts from consolidated funds, etc.

#### **Revenue Receipts:**

- The Receipts on Revenue Account which were Rs.62269.08 crore in 2018-19(A) increased to Rs.61574.75 crore in 2019-20(A) showing increased 1.12%.
- Out of the total Receipts on the Revenue Account, State's own Tax & Non Tax Revenue constitutes a dominant proportion which was 62.88 in 2018-19(A) and 59.53% in 2019-20(A).
- Share of transfer of resources from the centre in the form of State's Share in Central Taxes and grants were 37.12% and 40.41% during 2018-19 and 2019-20(A).

#### **Revenue Expenditure:**

- Expenditure on Revenue Account was Rs.75403.71 crore, Rs.75859.64 crore, Rs.92772.30 crore & Rs. 103879.91 crore during 2018-19(A), 2019-20 (A),2020-21(RE) & 2021-22(BE), thus showing an increase of 0.60%, 22.29% & 11.97%.

- During the year 2018-19(A), 2019-20 (A) & 2020-21 (RE) & 2021-22 (BE), The maximum share of the Revenue Expenditure on interest payment was 21.62%, 23.48%, 21.03% & 20.45% followed by Pension and other retirement benefits at 32.86%, 13.57%, 14.01% & 11.33% and expenditure incurred on General Education was 12.94%, 13.80%, 13.1% & 12.16 %.

#### **Capital Receipts:**

- Capital Account Receipts, which play a vital role in creating Capital Assets in the State, stood at Rs. 56054.09 crore in 2018-19(A) and have increased to Rs. 72790.49 crore in 2019-20(A) showing an increase of 29.86 %.
- Net loans from the centre were Rs. 1317.45 crore in 2018-19(A) and 144.88 crore in 2019-20(A).

#### **Capital Expenditure:**

- The Capital Expenditure during 2018-19(A) was Rs. 41544.21 crore. This was Rs.58185.51 crore for the year 2019-20(A) showing an increase of 40.06% over the previous year.
- The maximum share of Capital Expenditure goes to Capital Account of Economic Services which 49.57% in 2018-19(A) and 93.73% in 2019-20(A).

#### **Overall Budgetary Position:**

The overall budgetary position reveals the increase or decrease in cash balance.

- The deficit of Revenue Account decreased from Rs.(-)13134.62 crore in 2018-19(A) to Rs.(-)14284.89 crore in 2019-20(A).
- The Capital Account balance was Rs. (-)13231.48 crore during 2018-19(A) and Rs. 14605.16 crore during 2019-20(A).
- The overall budgetary position shows the deficit of Rs. (-)96.86 crore during 2018-19(A) and Rs. (-)320.27 crore during 2019-20(A).

#### **Net Transfer of resources:**

- Resources from the centre to the State are transferred in the form of (a) share of central taxes and duties (b) plan and non-plan grants and (c) plan & non plan loans. The net flow of resources from the centre to the State was Rs.23871.82 crore during 2018-19 (A) and Rs.24432.43 crore during 2019-20(A).



Table no.1.1 State Budget-Receipts on Revenue Account

(Rs in Crores)

S.No.	Source	2018-19(A)	2019-20(A)	2020-21(RE)	2021-22(BE)
0	1	2	3	4	5
<b>A</b>	<b>Total Revenue Receipts (1+2+3)</b>	<b>62269.07</b>	<b>61580.33</b>	<b>72042.15</b>	<b>95257.34</b>
<b>1</b>	<b>Central Transfers (i+ii)</b>	<b>23112.51</b>	<b>24925.88</b>	<b>37000.74</b>	<b>50065.08</b>
(i)	Share of Central Taxes	12005.14	10345.85	9833.61	12026.71
(ii)	Grants-in Aid from Centre	11107.37	14580.03	27167.13	38038.37
<b>2</b>	<b>State 's own Tax Revenue(i to x)</b>	<b>31574.27</b>	<b>30001.36</b>	<b>30408.53</b>	<b>37433.78</b>
(i)	VAT (State Share)	6571.92	5222.58	5740.73	6027.76
(ii)	State GST	13273.15	12751.19	11522.30	16000
(iii)	State Excise	5072.40	4865.00	5794.93	7002.53
(iv)	Stamps & Registrations	2297.54	2258.06	2693.03	2890.05
(v)	Taxes on Vehicles	1861.39	1994.31	1567.94	2200.00
(vi)	Taxes on Goods & Passengers	0.00	0.00	0.00	0.00
(vii)	Electricity Duty	2329.55	2696.55	2894.51	3026.01
(viii)	Land Revenue	69.24	66.37	65.09	87.43
(ix)	Other Taxes (Entertainment Tax, Luxury Tax etc.)	4.84	9.01	0.00	0.00
(x)	Other Taxes on Income and expenditure	94.24	138.29	130.00	200.00
<b>3</b>	<b>State 's own Non Tax Revenue(i to iv)</b>	<b>7582.29</b>	<b>6653.09</b>	<b>4632.88</b>	<b>7758.48</b>
(i)	Punjab Roadways	208.99	176.35	114.23	250.00
(ii)	Misc. General Services	4851.58	2743.87	2850.25	5533.58
(iii)	Interest Receipts	1455.26	2105.51	121.64	250.03
(iv)	Other Non- tax Revenue	1066.46	1627.36	1546.76	1724.87

Source: Punjab Budget Documents

**Table no. 1.2 State Budget-Expenditure on Revenue Account**

(Rs. in Crores)

<b>S.No.</b>	<b>Type of Expenditure</b>	<b>2018-19(A)</b>	<b>2019-20(A)</b>	<b>2020-21(RE)</b>	<b>2021-22(BE)</b>
<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>B</b>	<b>Total Revenue Expenditure</b>	<b>75403.71</b>	<b>75859.64</b>	<b>92772.30</b>	<b>103879.91</b>
(i)	Interest Payments	16305.89	17810.17	19513.81	21240.52
(ii)	Power	2196.88	1596.53	2202.94	1512.88
(iii)	Pension & other Retirement benefits	10088.78	10293.63	13000.00	11767.00
(iv)	Police	5581.54	5848.05	6208.01	6735.78
(v)	Public Works	354.31	298.40	586.50	422.23
(vi)	General Education	9759.34	10465.34	12133.23	12636.20
(vii)	Medical & Public Health	2905.96	3158.43	3686.29	3821.22
(viii)	Irrigation & Flood Control	1169.63	1175.23	1063.33	1114.96
(ix)	Agriculture and Allied Activities	12343.28	8364.61	9879.20	12465.19
(x)	Road Transport	287.49	295.13	568.76	323.72
(xi)	Grant-in-Aid and contributions	2264.66	3210.31	6717.05	4058.54
(xii)	Industry and Minerals	707.42	1850.37	2132.74	2115.65
(xiii)	Other Expenditure	11438.53	11493.44	15080.44	25666.02

**Source: Punjab Budget Documents**

**Table no. 1.3 State Budget- Receipts on Capital Account****(Rs. in Crores)**

<b>Head</b>	<b>2018-19(A)</b>	<b>2019-20(A)</b>	<b>2020-21(RE)</b>	<b>2021-22(BE)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
(1)Internal Dedt	<b>50780.94</b>	<b>54631.21</b>	<b>60908.08</b>	<b>65741.09</b>
(a)Market Loans(net)	22114.67	27355.00	34608.08	35041.09
(b)Loans from S.B.I and other Banks	0.00	0.00	0.00	0.00
(c) Loand from NABARD and others	210.61	319.13	300.00	700.00
(d) Ways and Means of Advances from R.B.I	28455.66	26957.08	26000.00	30000.00
(e)Loans from Small Saving	0.00	0.00	0.00	0.00
(2)Loans from the Centre	1317.45	144.88	9259.00	1595.00
(3)Recoveries of Loans and Advances	884.66	16070.44	10.00	5.00
(4) Inter-State Settlement Accounts(Net)	0.00	0.00	0.00	0.00
(5)Contingency Fund(Net)	0.00	0.00	0.00	0.00
(6)State Provident Fund (Net)	1241.95	-15.87	98.09	1159.78
(7)Group Insurance Fund (Net)	21.88	17.38	13.26	12.39
(8) Reserve fund (Net)	884.93	1801.36	679.25	1157.42
(9) Deposits & Advances (Net)	290.41	431.42	409.40	-329.58
(10) Suspense and Miscellaneous(net)	621.19	-267.80	0.00	0.00
(11) Remittances (Net)	10.68	-22.53	0.00	0.00
(12)Appropriation to contingency Fund(Net)	0.00	0.00	0.00	0.00
<b>Total Receipts on Capital Account (1 to12)</b>	<b>56054.09</b>	<b>72790.49</b>	<b>71377.08</b>	<b>69341.10</b>

**Source:Punjab Budget Documents**

**Table no. 1.4 State Budget- Expenditure on Capital Account****(Rs. in Crores)**

<b>Heads</b>	<b>2018-19(A)</b>	<b>2019-20(A)</b>	<b>2020-21(RE)</b>	<b>2021-22(BE)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
1)Capital Outlay ( 1 to 3)	<b>2412.23</b>	<b>17827.73</b>	<b>6821.68</b>	<b>14134.27</b>
(i)Capital Account of General Services	169.33	153.96	427.36	643.79
(ii)Capital Account of Social Services	1047.25	964.50	2861.50	6831.54
(iii)Capital Account of Economic Services	1195.65	16709.27	3532.82	6658.94
2) Discharge of Internal Debt	37393.96	39140.89	38882.08	47909.91
3) Repayment of Loans to Centre	376.97	433.01	600.00	603.00
4)Loans and Advances	1361.05	783.88	923.63	1488.10
Total Expenditure on Capital Account (I+II+III+IV)	<b>41544.21</b>	<b>58185.51</b>	<b>47227.39</b>	<b>64135.28</b>

**Source:- Punjab Budget Documents**

**Table no. 1.5 State Budget- Overall Budgetary Position****(Rs. in Crores)**

<b>Heads</b>	<b>2018-19(A)</b>	<b>2019-20(A)</b>	<b>2020-21(RE)</b>	<b>2021-22(BE)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>I.Revenue Account</b>				
1.Receipts	62269.08	61574.75	72042.42	95257.60
2.Expenditure	75403.71	75859.64	92772.30	103879.91
<b>Balance(1-2)</b>	<b>-13134.63</b>	<b>-14284.89</b>	<b>-20729.88</b>	<b>-8622.31</b>
<b>II. Capital Account</b>				
1.Receipts	54775.70	72790.67	71377.08	69341.09
2.Expenditure	41544.22	58185.51	47227.39	64135.28
<b>Balance(1-2)</b>	<b>13231.48</b>	<b>14605.16</b>	<b>24149.69</b>	<b>5205.81</b>
<b>Over all Balance (I+II) Or Increase or Decrease in Cash Balance</b>	<b>96.85</b>	<b>320.27</b>	<b>3419.81</b>	<b>-3416.50</b>
1.Opening Balance	-74.95	20.10	340.69	3760.48
2.Closing Balance	20.10	340.67	3760.47	343.99

**Source:- Punjab Budget Documents**

**Table no. 1.6 Net Transfer of Resources from Centre to the State****(Rs. in Crores)**

<b>Heads</b>	<b>2018-19(A)</b>	<b>2019-20(A)</b>	<b>2020-21(RE)</b>	<b>2021-22(BE)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>I.Share of Central Taxes &amp; Duties(1+2)</b>	<b>12005.14</b>	<b>10345.85</b>	<b>9833.61</b>	<b>12026.71</b>
1.Taxes on Income	3075.85	2764.01	2875.22	3555.79
2.Union Excise Duties & others	8929.29	7581.84	6958.39	8470.92
<b>II. Grants(1 to 4)</b>	<b>11107.37</b>	<b>14580.03</b>	<b>27167.13</b>	<b>38038.37</b>
1.Non-Plan Grants	0.00	0.00	0.00	0.00
2.State Plan Schemes	0.00	0.00	354.58	323.77
3.Central Plan Schemes	0.00	0.00	2.12	49.75
4.Centrally sponsored Schemes	11107.37	14580.03	26810.43	37664.85
<b>III.Loans Net a-(b+c)</b>	<b>759.31</b>	<b>-493.46</b>	<b>8483.69</b>	<b>850.45</b>
a)Gross Loan ( 1 to 5)	1317.45	144.88	9259.00	1595.00
1.Non-Plan	0.00	0.00	0.00	0.00
2.State Plan Schemes	1317.45	144.88	9259.00	1595.00
3.Centrally sponsored Schemes	0.00	0.00	0.00	0.00
4.Ways and Means of Advances	0.00	0.00	0.00	0.00
b.Repayment of Loans	376.97	433.01	600.00	603.00
c.Interest Payments	181.17	205.33	175.31	141.55
<b>Total transfer of Resources (Net) (I to III)</b>	<b>23871.82</b>	<b>24432.42</b>	<b>45484.43</b>	<b>50915.53</b>

**Source: Punjab Budget Documents**

**Table no. 1.7 Ratio of State Taxes to Gross State Domestic Product at Current Prices**

(Rs. in Crores)

<b>Item</b>	<b>2018-19(A)</b>	<b>2019-20(A)</b>	<b>2020-21(RE)</b>	<b>2021-22(BE)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
1.Revenue from State Taxes	31574.28	30001.40	30408.79	37434.04
2. Gross State Domestic Product at current Prices	525303	573760	606530	607594
<b>Ratio of (1) to (2) Percent)</b>	<b>6.01</b>	<b>5.23</b>	<b>5.01</b>	<b>6.16</b>

**Source: Punjab Budget Documents**

## Chapter 2

### Tax Revenue of State Governments

Taxation is a method through which resources are transferred from the private to the public sector. Taxation is a method to collect revenue and to play the crucial role of accelerating economic growth. The revenue receipts have been classified into two categories namely tax revenue and non-tax revenue. State's own tax revenue consists of sales tax, State Excise duties, Taxes on motor vehicles, Stamps and registration, land revenue and other taxes and duties. Generally a major chunk of State's own tax revenue is from sales tax followed by State excise and other taxes & duties like vehicle tax, electricity tariff, taxes on commodities and services. During the year 2021-22(BE), Punjab own tax revenue is 0.58% of the total tax revenue. Per capita tax revenue comprises of the receipts from General, Social and community service, Economic services and Grants-in-aid from the Central Government. Besides receipts from interest, dividends and profits are also included in it. Punjab non tax revenue was 99.42 % of the total revenue receipts during the same period.



**Table no. 2.1 Tax Revenue of the State Governments  
(Direct Taxes in the State)**

(Rs. in Lakhs)

S.No.	States	2018-19(A)	2019-20(A)	2020-21(RE)	2021-22(BE)
0	1	2	3	4	5
	<b>Non Special category</b>				
1	Andhra Pradesh	46869	39935	55409	72164
2	Bihar	60185	38970	65000	65000
3	Chhattisgarh	48873	55231	80115	85133
4	Delhi	11	262	300	300
5	Goa	6662	3711	6754	3990
6	Gujarat	292733	294701	265886	355460
7	Haryana	1919	2068	2200	2500
8	Jharkhand	47103	42191	113648	123009
9	Karnataka	120107	134422	117828	129844
10	Kerala	38052	52789	55073	65123
11	Madhya Pradesh	140625	159143	137500	187000
12	Maharashtra	467101	465664	500000	650000
13	Odisha	71488	93707	87500	83000
14	Punjab	16348	20459	19510	28743
15	Rajasthan	29059	36581	70861	82471
16	Tamil Nadu	18843	26756	29788	57355
17	Uttar Pradesh	63245	50483	40525	86000
18	West Bengal	340852	331745	342368	390651
	<b>Special category</b>				
19	Arunachal Pradesh	1458	1597	1550	1600
20	Assam	35742	29095	32878	37153
21	Himachal Pradesh	839	479	2152	2265
22	Jammu and Kashmir	4128	13438	960	1100
23	Manipur	3732	3272	4825	7749
24	Meghalaya	661	493	697	911
25	Mizoram	2313	2442	3000	3501
26	Nagaland	3646	3168	3875	3880
27	Puduchery	83	167	299	199
28	Sikkim	1966	1957	2486	2360
29	Telangana	58844	72765	93402	84995
30	Tripura	4941	5665	5667	6416
31	Uttaranchal	3432	2441	1281	1689
	<b>All States</b>	<b>1931860</b>	<b>1985797</b>	<b>2143337</b>	<b>2621561</b>

**Table no. 2.2 Tax Revenue of the State Governments  
(Indirect Taxes in the State)**

(Rs. in Lakhs)

S.No.	States	2018-19(A)	2019-20(A)	2020-21(RE)	2021-22(BE)
0	1	2	3	4	5
	<b>Non Special category</b>				
1	Andhra Pradesh	9034931	8544397	8126521	11149420
2	Bihar	10240940	9317462	11299644	12558060
3	Chhattisgarh	4439721	4177138	4054746	4757408
4	Delhi	3662456	3656325	2929699	4299700
5	Goa	768311	725258	784711	800167
6	Gujarat	10066474	9629259	9945446	13129967
7	Haryana	5081675	4991580	5245787	6013710
8	Jharkhand	3819022	3694258	3793448	4408542
9	Karnataka	13152347	13193756	11381666	13446860
10	Kerala	6930175	6619616	5456553	8399414
11	Madhya Pradesh	10707333	10374989	9514558	11529067
12	Maharashtra	22481956	22051059	21326264	27903397
13	Odisha	6495717	6183137	5708464	6680669
14	Punjab	4341593	4013606	4004731	4917332
15	Rajasthan	9894209	9492832	10106143	12933171
16	Tamil Nadu	13598450	13358714	13271056	15321892
17	Uttar Pradesh	25625586	24013930	22307976	30488030
18	West Bengal	11309948	10540034	10119992	12157953
	<b>Special category</b>				
19	Arunachal Pradesh	1148960	1020034	1116429	1357794
20	Assam	4078329	3795917	4512433	4162486
21	Himachal Pradesh	1299419	1229658	1229007	1478373
22	Jammu and Kashmir	2377487	1613443	1082720	1626488
23	Manipur	570732	521617	527724	674254
24	Meghalaya	667570	609813	836900	767500
25	Mizoram	420653	372437	341474	401237
26	Nagaland	460238	419365	405469	501746
27	Puduchery	259592	247382	245501	263701
28	Sikkim	366794	324641	301478	375426
29	Telangana	8264651	8285743	8699288	10605018
30	Tripura	660545	625693	605133	701083
31	Uttaranchal	2016536	1839057	1685036	2017855
	<b>All States</b>	<b>194242350</b>	<b>185482150</b>	<b>180965997</b>	<b>225827720</b>

**Table no. 2.3 Tax Revenue of the State Governments  
(Total Tax Revenue)**

(Rs. in Lakhs)

S.No.	States	2018-19(A)	2019-20(A)	2020-21(RE)	2021-22(BE)
0	1	2	3	4	5
	<b>Non Special category</b>				
1	Andhra Pradesh	9081800	8584332	8181930	11221584
2	Bihar	10301125	9356432	11364644	12623060
3	Chhattisgarh	4488594	4232369	4134861	4842541
4	Delhi	3662467	3656587	2929999	4300000
5	Goa	774973	728969	791465	804157
6	Gujarat	10359207	9923960	10211332	13485427
7	Haryana	5083594	4993648	5247987	6016210
8	Jharkhand	3866125	3736449	3907096	4531551
9	Karnataka	13272454	13328178	11499494	13576704
10	Kerala	6968227	6672405	5511626	8464537
11	Madhya Pradesh	10847958	10534132	9652058	11716067
12	Maharashtra	22949057	22516723	21826264	28553397
13	Odisha	6567205	6276844	5795964	6763669
14	Punjab	4357941	4034065	4024241	4946075
15	Rajasthan	9923268	9529413	10177004	13015642
16	Tamil Nadu	13617293	13385470	13300844	15379247
17	Uttar Pradesh	25688831	24064413	22348501	30574030
18	West Bengal	11650800	10871779	10462360	12548604
	<b>Special category</b>				
19	Arunachal Pradesh	1150418	1021631	1117979	1359394
20	Assam	4114071	3825012	4545311	4199639
21	Himachal Pradesh	1300258	1230137	1231159	1480638
22	Jammu and Kashmir	2381615	1626881	1083680	1627588
23	Manipur	574464	524889	532549	682003
24	Meghalaya	668231	610306	837597	768411
25	Mizoram	422966	374879	344474	404738
26	Nagaland	463884	422533	409344	505626
27	Puduchery	259675	247549	245800	263900
28	Sikkim	368760	326598	303964	377786
29	Telangana	8323495	8358508	8792690	10690013
30	Tripura	665486	631358	610800	707499
31	Uttaranchal	2019968	1841498	1686317	2019544
	<b>All States</b>	<b>196174210</b>	<b>187467947</b>	<b>183109334</b>	<b>228449281</b>

**Table no. 2.4 Tax Revenue of the state Governments  
(Per Capita Tax Revenue)**

(Rs. in Lakhs)

S.No.	States	2018-19(A)	2019-20(A)	2020-21(RE)	2021-22(BE)
0	1	2	3	4	5
	<b>Non Special category</b>				
1	Andhra Pradesh	89.75	76.06	104.97	136.23
2	Bihar	50.36	32.13	52.81	52.03
3	Chhattisgarh	170.15	189.74	271.64	285.34
4	Delhi	0.06	1.30	1.46	1.43
5	Goa	432.60	239.57	433.23	254.63
6	Gujarat	430.90	427.96	380.99	503.14
7	Haryana	6.69	7.11	7.46	8.38
8	Jharkhand	125.93	111.21	295.41	315.66
9	Karnataka	182.54	202.68	176.27	193.02
10	Kerala	108.33	149.51	155.18	182.76
11	Madhya Pradesh	171.01	190.88	162.69	218.59
12	Maharashtra	382.39	377.68	401.81	518.30
13	Odisha	163.70	213.69	198.71	187.94
14	Punjab	54.75	67.97	64.31	94.13
15	Rajasthan	37.61	46.74	89.38	102.89
16	Tamil Nadu	24.89	35.18	38.99	74.85
17	Uttar Pradesh	28.11	22.15	17.55	36.86
18	West Bengal	351.73	340.20	348.91	396.18
	<b>Special category</b>				
19	Arunachal Pradesh	96.94	105.13	101.11	103.36
20	Assam	104.23	83.92	93.82	105.02
21	Himachal Pradesh	11.49	6.52	29.10	30.48
22	Jammu and Kashmir	31.27	101.00	7.16	8.15
23	Manipur	120.27	104.40	152.45	242.61
24	Meghalaya	20.50	15.14	21.20	27.46
25	Mizoram	194.04	202.82	246.71	285.33
26	Nagaland	169.58	145.92	176.78	175.33
27	Poduchery	5.52	10.87	19.03	12.38
28	Sikkim	296.08	292.09	367.21	345.53
29	Telangana	158.10	194.18	247.59	224.22
30	Tripura	123.77	140.50	139.20	156.15
31	Uttaranchal	30.81	21.66	11.24	14.66
	<b>All States</b>	<b>145.25</b>	<b>147.74</b>	<b>157.80</b>	<b>191.27</b>

**Table no. 2.5 Tax Revenue of the State Governments  
(Per Capita Non Tax Revenue)**

(Rs. in Lakhs)

S.No.	States	2018-19(A)	2019-20(A)	2020-21(RE)	2021-22(BE)
0	1	2	3	4	5
	<b>Non Special category</b>				
1	Andhra Pradesh	17301.34	16273.80	15394.93	21047.76
2	Bihar	8568.39	7681.21	9180.51	10052.96
3	Chhattisgarh	15456.49	14349.99	13748.16	15945.19
4	Delhi	18484.18	18106.89	14241.89	20508.94
5	Goa	49890.32	46821.05	50334.25	51063.62
6	Gujarat	14817.58	13983.41	14250.94	18585.05
7	Haryana	17723.48	17166.76	17792.58	20149.13
8	Jharkhand	10210.47	9737.88	9860.54	11312.95
9	Karnataka	19988.98	19893.48	17026.95	19989.98
10	Kerala	19730.04	18748.74	15375.34	23572.01
11	Madhya Pradesh	13020.88	12443.91	11257.70	13476.72
12	Maharashtra	18404.75	17884.80	17138.20	22249.56
13	Odisha	14874.21	14100.01	12964.06	15127.64
14	Punjab	14540.32	13334.68	13199.94	16103.92
15	Rajasthan	12805.72	12127.85	12747.24	16135.60
16	Tamil Nadu	17964.79	17565.93	17370.04	19994.38
17	Uttar Pradesh	11390.21	10535.06	9661.02	13068.33
18	West Bengal	11671.05	10808.52	10313.37	12330.08
	<b>Special category</b>				
19	Arunachal Pradesh	76393.62	67151.68	72826.42	87712.79
20	Assam	11892.60	10949.34	12876.85	11765.75
21	Himachal Pradesh	17800.26	16736.87	16621.68	19894.67
22	Jammu and Kashmir	18007.17	12126.59	8075.18	12043.60
23	Manipur	18392.91	16643.81	16673.74	21110.02
24	Meghalaya	20706.27	18728.90	25453.16	23131.40
25	Mizoram	35289.68	30933.31	28081.74	32700.65
26	Nagaland	21406.42	19316.67	18497.67	22672.66
27	Poduchery	17260.11	16095.12	15627.05	16399.32
28	Sikkim	55240.06	48453.88	44531.46	54967.20
29	Telangana	22204.87	22111.23	23059.74	27976.41
30	Tripura	16546.72	15518.18	14864.48	17062.13
31	Uttaranchal	18100.13	16318.16	14782.31	17519.14
	<b>All States</b>	<b>14604.67</b>	<b>13799.23</b>	<b>13323.07</b>	<b>16476.52</b>

**Table no. 2.6 Tax Revenue of the State Governments  
(Per Capita Total Taxes)**

(Rs. in Lakhs)

S.No.	States	2018-19(A)	2019-20(A)	2020-21(RE)	2021-22(BE)
0	1	2	3	4	5
	<b>Non Special category</b>				
1	Andhra Pradesh	17391.09	16349.86	15499.90	21183.99
2	Bihar	8618.75	7713.34	9233.32	10105.00
3	Chhattisgarh	15626.63	14539.73	14019.80	16230.53
4	Delhi	18484.24	18108.19	14243.35	20510.37
5	Goa	50322.92	47060.62	50767.48	51318.25
6	Gujarat	15248.48	14411.37	14631.93	19088.19
7	Haryana	17730.17	17173.88	17800.04	20157.51
8	Jharkhand	10336.40	9849.09	10155.95	11628.60
9	Karnataka	20171.52	20096.16	17203.22	20183.01
10	Kerala	19838.37	18898.25	15530.52	23754.77
11	Madhya Pradesh	13191.89	12634.79	11420.39	13695.31
12	Maharashtra	18787.14	18262.48	17540.01	22767.86
13	Odisha	15037.91	14313.70	13162.77	15315.59
14	Punjab	14595.07	13402.65	13264.25	16198.05
15	Rajasthan	12843.33	12174.59	12836.62	16238.50
16	Tamil Nadu	17989.69	17601.11	17409.03	20069.22
17	Uttar Pradesh	11418.32	10557.21	9678.57	13105.20
18	West Bengal	12022.78	11148.71	10662.28	12726.26
	<b>Special category</b>				
19	Arunachal Pradesh	76490.56	67256.81	72927.53	87816.15
20	Assam	11996.82	11033.26	12970.67	11870.76
21	Himachal Pradesh	17811.75	16743.39	16650.78	19925.15
22	Jammu and Kashmir	18038.44	12227.59	8082.34	12051.74
23	Manipur	18513.18	16748.21	16826.19	21352.63
24	Meghalaya	20726.77	18744.04	25474.36	23158.86
25	Mizoram	35483.72	31136.13	28328.45	32985.98
26	Nagaland	21576.00	19462.60	18674.45	22847.99
27	Poduchery	17265.63	16105.99	15646.09	16411.69
28	Sikkim	55536.14	48745.97	44898.67	55312.74
29	Telangana	22362.96	22305.41	23307.33	28200.63
30	Tripura	16670.49	15658.68	15003.68	17218.28
31	Uttaranchal	18130.94	16339.82	14793.55	17533.81
	<b>All States</b>	<b>14749.92</b>	<b>13946.96</b>	<b>13480.86</b>	<b>16667.79</b>

**Table No.2.7 Tax Revenue of the State Governments  
Share of Tax Revenue to total Revenue**

(Rs. in Lakhs)

S.No.	States	Total Revenue 2018-19((A)	Total Tax Revenue 2018-19((A)	% of col. 3/2	Total Revenue 2019-20(A)	Total Tax Revenue 2019-20(A)	% of col. 6/5	Total Revenue 2020-21 (RE)	Total Tax Revenue 2020-21(RE)	% of col. 9/8	Total Revenue 2021-22BE)	Total Tax Revenue 2021-22(BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	<b>Non Special category</b>												
1	Andhra Pradesh	11467086	9081800	79.20	11103402	8584332	77.31	11806309	8181930	69.30	17719648	11221584	63.33
2	Bihar	13179345	10301125	78.16	12423253	9356432	75.31	17423983	11364644	65.22	18626729	12623060	67.77
3	Chhattisgarh	6509493	4488594	68.95	6386869	4232369	66.27	6834361	4134861	60.50	7932542	4842541	61.05
4	Delhi	4311260	3662467	84.95	4713581	3656587	77.58	4244408	2929999	69.03	5307010	4300000	81.02
5	Goa	1143799	774973	67.75	1135688	728969	64.19	1430286	791465	55.34	1658750	804157	48.48
6	Gujarat	13600155	10359207	76.17	14284376	9923960	69.47	13229442	10211332	77.19	16796940	13485427	80.29
7	Haryana	6588512	5083594	77.16	6785813	4993648	73.59	7613524	5247987	68.93	8773322	6016210	68.57
8	Jharkhand	5615169	3866125	68.85	5841714	3736449	63.96	6695205	3907096	58.36	7670700	4531551	59.08
9	Karnataka	16497866	13272454	80.45	17544279	13328178	75.97	15970905	11499494	72.00	17227117	13576704	78.81
10	Kerala	9285447	6968227	75.04	9022467	6672405	73.95	9311511	5511626	59.19	13098106	8464537	64.62
11	Madhya Pradesh	15039178	10847958	72.13	14764335	10534132	71.35	13716932	9652058	70.37	16467745	11716067	71.15
12	Maharashtra	27899627	22949057	82.26	28318958	22516723	79.51	28949777	21826264	75.39	36898686	28553397	77.38
13	Odisha	9954612	6567205	65.97	10156775	6276844	61.80	10720000	5795964	54.07	12560000	6763669	53.85
14	Punjab	6226908	4357941	69.99	6157475	4034065	65.51	7204241	4024241	55.86	9525760	4946075	51.92
15	Rajasthan	13787302	9923268	71.97	14011381	9529413	68.01	14798019	10177004	68.77	18433012	13015642	70.61

**Table No.2.7 Tax Revenue of the State Governments  
Share of Tax Revenue to total Revenue**

(Rs. in Lakhs)

S.No.	States	Total Revenue 2018-19((A)	Total Tax Revenue 2018-19((A)	% of col. 3/2	Total Revenue 2019-20(A)	Total Tax Revenue 2019-20(A)	% of col. 6/5	Total Revenue 2020-21 (RE)	Total Tax Revenue 2020-21(RE)	% of col. 9/8	Total Revenue 2021-22(BE)	Total Tax Revenue 2021-22(BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
16	Tamil Nadu	17374116	13617293	78.38	17452591	13385470	76.70	18070063	13300844	73.61	20249589	15379247	75.95
17	Uttar Pradesh	32997751	25688831	77.85	36639318	24064413	65.68	30680166	22348501	72.84	41834044	30574030	73.08
18	West Bengal	14597525	11650800	79.81	14291421	10871779	76.07	14597099	10462360	71.67	18668126	12548604	67.22
	<b>Special Category</b>												
19	Arunachal Pradesh	1619596	1150418	71.03	1488855	1021631	68.62	1993714	1117979	56.08	2109087	1359394	64.45
20	Assam	6347916	4114071	64.81	6449509	3825012	59.31	8978293	4545311	50.63	8897940	4199639	47.20
21	Himachal Pradesh	3095032	1300258	42.01	3073791	1230137	40.02	3558836	1231159	34.59	3702794	1480638	39.99
22	Jammu and Kashmir	5123071	2381615	46.49	6260932	1626881	25.98	7590374	1083680	14.28	9714175	1627588	16.75
23	Manipur	1056170	574464	54.39	1068416	524889	49.13	1751716	532549	30.40	2152004	682003	31.69
24	Meghalaya	971862	668231	68.76	941353	610306	64.83	1535259	837597	54.56	1523179	768411	50.45
25	Mizoram	903950	422966	46.79	965826	374879	38.81	945531	344474	36.43	979580	404738	41.32
26	Nagaland	1143741	463884	40.56	1142329	422533	36.99	1124044	409344	36.42	1465682	505626	34.50
27	Puduchery	640041	259675	40.57	678134	247549	36.50	712000	245800	34.52	824000	263900	32.03
28	Sikkim	592036	368760	62.29	484127	326598	67.46	693889	303964	43.81	774270	377786	48.79
29	Telangana	10142016	8323495	82.07	10254382	8358508	81.51	11775784	8792690	74.67	17612694	10690013	60.69
30	Tripura	1203089	665486	55.31	1100159	631358	57.39	1441588	610800	42.37	1835609	707499	38.54
31	Uttaranchal	3121644	2019968	64.71	2072257	1841498	88.86	3701097	1686317	45.56	4415124	2019544	45.74
	<b>Total</b>	<b>262035315</b>	<b>196174210</b>	<b>74.87</b>	<b>267013766</b>	<b>187467947</b>	<b>70.21</b>	<b>279098356</b>	<b>183109334</b>	<b>65.61</b>	<b>345453964</b>	<b>228449281</b>	<b>66.13</b>



**Table No. 2.8 Tax Revenue of the State Governments  
Share of Non -Tax Revenue to total Revenue**

(Rs. in Lakhs)

S.No.	States	Total Revenue 2018-19(A)	Total Non Tax Revenue 2018-19(A)	% of col. 3/2	Total Revenue 2019-20(A)	Total Non Tax Revenue 2019-20(A)	% of col. 6/5	Total Revenue 2020-21 (RE)	Total Non Tax Revenue 2020-21 (RE)	% of col. 9/8	Total Revenue 2021-22 (BE)	Total Non Tax Revenue 2021-22 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	<b>Non Special category</b>												
1	Andhra Pradesh	11467086	2385285	20.80	11103402	2519070	22.69	11806309	3624372	30.70	17719648	6498063	36.67
2	Bihar	13179345	2878219	21.84	12423253	3066822	24.69	17423983	6059339	34.78	18626729	6003669	32.23
3	Chhattisgarh	6509493	2020898	31.05	6386869	2154501	33.73	6834361	2699500	39.50	7932542	3090000	38.95
4	Delhi	4311260	648793	15.05	4713581	1056994	22.42	4244408	1314408	30.97	5307010	1007010	18.98
5	Goa	1143799	368826	32.25	1135688	406719	35.81	1430286	638821	44.66	1658750	854592	51.52
6	Gujarat	13600155	3240948	23.83	14284376	4360416	30.53	13229442	3018111	22.81	16796940	3311513	19.71
7	Haryana	6588512	1504918	22.84	6785813	1792165	26.41	7613524	2365537	31.07	8773322	2757112	31.43
8	Jharkhand	5615169	1749349	31.15	5841714	2105265	36.04	6695205	2788109	41.64	7670700	3139148	40.92
9	Karnataka	16497866	3225412	19.55	17544279	4216101	24.03	15970905	4471411	28.00	17227117	3650413	21.19
10	Kerala	9285447	2317220	24.96	9022467	2350048	26.05	9311511	3799886	40.81	13098106	4633570	35.38
11	Madhya Pradesh	15039178	4191220	27.87	14764335	4230205	28.65	13716932	4064874	29.63	16467745	4751678	28.85
12	Maharashtra	27899627	4950570	17.74	28318958	5802237	20.49	28949777	7123513	24.61	36898686	8345289	22.62
13	Odisha	9954612	3387406	34.03	10156775	3879930	38.20	10720000	4924037	45.93	12560000	5796332	46.15
14	Punjab	6226908	1868967	30.01	6157475	2123411	34.49	7204241	3180001	44.14	9525760	4579685	48.08
15	Rajasthan	13787302	3864033	28.03	14011381	4481968	31.99	14798019	4621014	31.23	18433012	5417370	29.39

**Table no. 2.8 Tax Revenue of the state Governments  
Share of Non-Tax Revenue to total Revenue in States**

(Rs. in Lakhs)

S.No.	States	Total Revenue 2018-19(A)	Total Non Tax Revenue 2018-19(A)	% of col. 3/2	Total Revenue 2019-20(A)	Total Non Tax Revenue 2019-20(A)	% of col. 6/5	Total Revenue 2020-21 (RE)	Total Non Tax Revenue 2020-21 (RE)	% of col. 9/8	Total Revenue 2021-22 (BE)	Total Non Tax Revenue 2021-22 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
16	Tamil Nadu	17374116	3756823	21.62	17452591	4067121	23.30	18070063	4769219	26.39	20249589	4870343	24.05
17	Uttar Pradesh	32997751	7308919	22.15	36639318	12574905	34.32	30680166	8331665	27.16	41834044	11260014	26.92
18	West Bengal	14597525	2946725	20.19	14291421	3419644	23.93	14597099	4134739	28.33	18668126	6119523	32.78
	<b>Special Category</b>												
19	Arunachal Pradesh	1619596	469178	28.97	1488855	467225	31.38	1993714	875736	43.92	2109087	743693	35.26
20	Assam	6347916	2233846	35.19	6449509	2624495	40.69	8978293	4432984	49.37	8897940	4698304	52.80
21	Himachal Pradesh	3095032	1794774	57.99	3073791	1843653	59.98	3558836	2327677	65.41	3702794	2222156	60.01
22	Jammu and Kashmir	5123071	2741456	53.51	6260932	3634051	58.04	7590374	6506694	85.72	9714175	8086587	83.25
23	Manipur	1056170	481706	45.61	1068416	543527	50.87	1751716	1219167	69.60	2152004	1470000	68.31
24	Meghalaya	971862	303631	31.24	941353	331050	35.17	1535259	697663	45.44	1523179	754768	49.55
25	Mizoram	903950	480984	53.21	965826	390948	40.48	945531	601056	63.57	979580	574843	58.68
26	Nagaland	1143741	679857	59.44	1142329	719798	63.01	1124044	714701	63.58	1465682	960056	65.50
27	Puduchery	640041	380366	59.43	678134	430585	63.50	712000	466200	65.48	824000	560100	67.97
28	Sikkim	592036	223277	37.71	484127	157531	32.54	693889	389925	56.19	774270	396482	51.21
29	Telangana	10142016	1818521	17.93	10254382	1895874	18.49	11775784	2983094	25.33	17612694	6922681	39.31
30	Tripura	1203089	537603	44.69	1100159	468802	42.61	1441588	830788	57.63	1835609	1134109	61.78
31	Uttaranchal	3121644	1101675	35.29	2072257	1230758	59.39	3701097	2014780	54.44	4415124	2395581	54.26
	<b>Total</b>	<b>262035315</b>	<b>65861405</b>	25.13	<b>267013766</b>	<b>79345819</b>	29.72	<b>279098356</b>	<b>95989021</b>	34.39	<b>345453964</b>	<b>117004684</b>	33.87

**Table No. 2.9 Tax Revenue of the State Governments  
Share of Land Revenue to total Revenue**

(Rs. in Lakhs)

S.No.	States	Total Revenue 2018-19(A)	Land Tax Revenue 2018-19(A)	% of col. 3/2	Total Revenue 2019-20(A)	Land Tax Revenue 2019-20(A)	% of col. 6/5	Total Revenue 2020-21(RE)	Land Tax Revenue 2020-21(RE)	% of col. 9/8	Total Revenue 2021-22 (BE)	Land Tax Revenue 2021-22(BE)	% of col. 12/11
0	1	5	6	4	5	6	7	8	9	10	11	12	13
	<b>Non Special category</b>												
1	Andhra Pradesh	11467086	5724	0.05	11103402	2131	0.02	11806309	14338	0.12	17719648	17164	0.10
2	Bihar	13179345	47679	0.36	12423253	27528	0.22	17423983	50000	0.29	18626729	50000	0.27
3	Chhattisgarh	6509493	48757	0.75	6386869	55150	0.86	6834361	80000	1.17	7932542	85000	1.07
4	Delhi	4311260	11	0.00	4713581	262	0.01	4244408	300	0.01	5307010	300	0.01
5	Goa	1143799	6662	0.58	1135688	3711	0.33	1430286	6754	0.47	1658750	3990	0.24
6	Gujarat	13600155	240751	1.77	14284376	235874	1.65	13229442	204400	1.55	16796940	284060	1.69
7	Haryana	6588512	1919	0.03	6785813	2068	0.03	7613524	2200	0.03	8773322	2500	0.03
8	Jharkhand	5615169	38938	0.69	5841714	33798	0.58	6695205	100000	1.49	7670700	110000	1.43
9	Karnataka	16497866	14407	0.09	17544279	20321	0.12	15970905	24600	0.15	17227117	27144	0.16
10	Kerala	9285447	20278	0.22	9022467	33242	0.37	9311511	44000	0.47	13098106	44000	0.34
11	Madhya Pradesh	15039178	38391	0.26	14764335	56237	0.38	13716932	40000	0.29	16467745	85000	0.52
12	Maharashtra	27899627	208804	0.75	28318958	215455	0.76	28949777	300000	1.04	36898686	400000	1.08
13	Odisha	9954612	51108	0.51	10156775	72069	0.71	10720000	65000	0.61	12560000	60000	0.48
14	Punjab	6226908	6924	0.11	6157475	6637	0.11	7204241	6510	0.09	9525760	8743	0.09
15	Rajasthan	13787302	28994	0.21	14011381	36449	0.26	14798019	40861	0.28	18433012	52470	0.28

**Table No. 2.9 Tax Revenue of the State Governments  
Share of Land Revenue to total Revenue**

(Rs. in Lakhs)

S.No.	States	Total Revenue 2018-19(A)	Land Tax Revenue 2018-19(A)	% of col. 3/2	Total Revenue 2019-20(A)	Land Tax Revenue 2019-20(A)	% of col. 6/5	Total Revenue 2020-21(RE)	Land Tax Revenue 2020-21(RE)	% of col. 9/8	Total Revenue 2021-22 (BE)	Land Tax Revenue 2021-22(BE)	% of col. 12/11
0	1	5	6	4	5	6	7	8	9	10	11	12	13
16	Tamil Nadu	17374116	17799	0.10	17452591	25830	0.15	18070063	28472	0.16	20249589	55974	0.28
17	Uttar pradesh	32997751	63124	0.19	36639318	50362	0.14	30680166	40525	0.13	41834044	86000	0.21
18	West Bengal	14597525	284682	1.95	14291421	272808	1.91	14597099	278238	1.91	18668126	320001	1.71
	<b>Special Category</b>												
19	Arunachal Pradesh	1619596	1458	0.09	1488855	1597	0.11	1993714	1550	0.08	2109087	1600	0.08
20	Assam	6347916	16322	0.26	6449509	9416	0.15	8978293	10640	0.12	8897940	12024	0.14
21	Himachal Pradesh	3095032	839	0.03	3073791	479	0.02	3558836	2152	0.06	3702794	2265	0.06
22	Jammu and Kashmir	5123071	4128	0.08	6260932	13438	0.21	7590374	960	0.01	9714175	1100	0.01
23	Manipur	1056170	354	0.03	1068416	410	0.04	1751716	500	0.03	2152004	700	0.03
24	Meghalaya	971862	273	0.03	941353	10	0.00	1535259	220	0.01	1523179	451	0.03
25	Mizoram	903950	865	0.10	965826	905	0.09	945531	1500	0.16	979580	1800	0.18
26	Nagaland	1143741	113	0.01	1142329	104	0.01	1124044	120	0.01	1465682	125	0.01
27	Puducherry	640041	83	0.01	678134	167	0.02	712000	299	0.04	824000	199	0.02
28	Sikkim	592036	909	0.15	484127	440	0.09	693889	1018	0.15	774270	860	0.11
29	Telangana	10142016	42	0.00	10254382	99	0.00	11775784	694	0.01	17612694	631	0.00
30	Tripura	1203089	530	0.04	1100159	1298	0.12	1441588	1000	0.07	1835609	1650	0.09
31	Uttaranchal	3121644	3409	0.11	2072257	2510	0.12	3701097	1271	0.03	4415124	1666	0.04
	<b>Total</b>	<b>262035315</b>	<b>1154277</b>	<b>0.44</b>	<b>267013766</b>	<b>1180805</b>	<b>0.44</b>	<b>279098356</b>	<b>1348122</b>	<b>0.48</b>	<b>345453964</b>	<b>1717417</b>	<b>0.50</b>

Source: State Finances A Study of Budget of 2021-22  
A report of Reserve Bank of India.

## Chapter 3

### Public Expenditure

Public Expenditure is divided into two classes i.e., Expenditure of Revenue Account and Expenditure of Capital Account.

#### **1) Expenditure on Revenue Account**

Expenditure on Revenue Account is financed out of the receipts of taxes and other revenues. Revenue Expenditure is incurred for the normal running of government debts and various services, interest charges on debt incurred by Government etc. All grants given to State Governments and other parties are also treated as revenue expenditure. The important heads of revenue expenditure are shown in the budget are as follows:

(i) General Services (ii) Social and Community Services (iii) Economic Services & (iv) Grants-in-aid to States

To understand the real impact of revenue expenditure upon the economy, the expenditure is to break the revenue into development and non-development categories.

#### **(i) Development Expenditure on Revenue Account:**

This expenditure includes expenditure on heads such as education, art, culture and scientific services, medical, family welfare and public health. The development expenditure on revenue account of Punjab was of the order of Rs. 4610242 lakh (46.18%) in 2021-22(BE), 4251500 lakh (49.40%) in 2020-21(RE) and Rs. 3403497 lakh (46.85%) in 2019-20(A) as compared to all India. Development Revenue Expenditure in order of Rs. 223200972 lakh (64.20%) in 2021-22 (BE) & 200948420 lakh (64.93%) in 2020-21(RE) & 172672165 lakh (63.76%) in 2019-20(A).

#### **(ii) Non- Development Expenditure on Revenue Account:**

It includes expenditure on such heads as audit collections of taxes & duties, interest payments, administrative services such as police, public works, external affairs. It also includes pensions and other retirement benefit grant to State. Non development expenditure on revenue account of Punjab was 5371895 lakh (53.82%) in 2021-22 (BE) & 4354025 lakh (50.60%) in 2020-21(RE) & 3861435 lakh (53.15%) in 2019-20(A) as against all over India was 124446561 lakh (35.80%) in 2021.22(BE), 108539332 lakh (35.07%) in 2020-21(RE) & 98154221 lakh (36.24%) in 2019-20(A).

## **2) Expenditure on Capital Account**

Expenditure on capital account is financed out of the capital receipts such as market loans, borrowings by government and recoveries of loans. It consists of expenditure used for the acquisition of assets like land & building, machinery. The important heads of capital Expenditure as shown in the budget are

- (i) General Services (ii) Social and Community Services (iii) Defence Services
- (iv) Economic Services (v) Loans and Advances to the states.

To understand the real impact of capital Expenditure on economy is made to break the capital expenditure into development and non-development categories.

### **(i) Development Expenditure on Capital Account**

It refers to the expenditure on (a) Social & Community Services (b) Economic Services (c) Loans & Advances to States (d) Loans & Advances to finance public enterprises. The development expenditure on capital account of Punjab was of the order of Rs. 13,49,048 (95.45%) in 2021-22(BE), 63,94,31 (93.74%) in 2020-21(RE) and 17,67,377 lakh (99.14%) in 2019-20(A) while all the States was in order of 62438843 (93.62%) in 2021-22(BE), 46960853 lakh (93.12%) in 2020-21(RE).

### **(ii) Non-Development Expenditure on Capital Account**

Non-Development Expenditure on Capital account is the defence expenditure. It also includes expenditure on trading scheme, Currency and expenditure on General Services on Capital account. The total non development expenditure of Punjab was in order of Rs. 64379 lakh (4.55%) in 2021-22(BE), 42726 lakh (6.26%) in 2020-21(RE) and 15396 lakh (0.86%) in 2019-20 (A) while all states were in order of Rs. 4255987 lakh (6.38%) in 2021-22(BE), 3469342 lakh (6.88%) in 2020-21(RE) and 2250664 lakh (5.38%) in 2019-20(A).

**Table no.3.1 Development Expenditure of States  
(Revenue Account)**

(Rs. in Lakhs)

S.No.	States	2018-19(A)	2019-20(A)	2020-21(RE)	2021-22(BE)
0	1	2	3	4	5
	<b>Non Special category</b>				
1	Andhra Pradesh	8773837	9223631	10444954	12812508
2	Bihar	8620188	8190387	12698825	12135728
3	Chhattisgarh	4823573	5326165	5885703	6010017
4	Delhi	2688194	2867562	3553548	4044028
5	Goa	728972	763542	980753	1108752
6	Gujarat	8486097	9131210	10197590	10245949
7	Haryana	4876477	5296426	6053754	7724630
8	Jharkhand	3282866	3774115	4749318	5429249
9	Karnataka	11621949	11900885	11322940	11463598
10	Kerala	5059054	4315202	8494755	7112337
11	Madhya Pradesh	9636498	10471728	10336111	11195859
12	Maharashtra	16214995	17899077	20701915	22464532
13	Odisha	5994013	6910227	7238427	8100832
14	Punjab	3620854	3403497	4251500	4610242
15	Rajasthan	11240904	12029874	12805505	14042473
16	Tamil Nadu	10987127	11660907	14758846	15477103
17	Uttar pradesh	15857032	16665819	17719748	21605342
18	West Bengal	9901978	10019408	11237049	14359128
	<b>Special category</b>				
19	Arunachal Pradesh	860615	838768	986704	1021075
20	Assam	3556646	4310070	3279892	5442389
21	Himachal Pradesh	1798047	1838496	2231693	2312456
22	Jammu and Kashmir	3324020	2942644	3416632	3855582
23	Manipur	519400	523871	1073395	1352333
24	Meghalaya	672006	589743	1016948	940329
25	Mizoram	481037	629254	698594	623128
26	Nagaland	590187	620822	666582	763964
27	Poduchery	423276	452286	522935	617741
28	Sikkim	319994	368145	443706	441210
29	Telangana	6287863	7235755	10020515	12263174
30	Tripura	654172	742883	986231	1181261
31	Uttaranchal	1721184	1729766	2173352	2444023
	<b>Total</b>	<b>163623055</b>	<b>172672165</b>	<b>200948420</b>	<b>223200972</b>

**Table no. 3.2 Non- Development Expenditure of States  
(Revenue Account)**

(Rs. in Lakhs)

S.No.	States	2018-19(A)	2019-20(A)	2020-21(RE)	2021-22(BE)
0	1	2	3	4	5
	<b>Non Special category</b>				
1	Andhra Pradesh	4078995	4522236	4852061	5403645
2	Bihar	3869101	4162821	5243211	5570808
3	Chhattisgarh	1528029	1909534	2092139	2187873
4	Delhi	760465	708272	741035	759535
5	Goa	379312	394021	462860	544152
6	Gujarat	4756379	4917164	5182219	6382556
7	Haryana	2816897	3188395	3645394	3968015
8	Jharkhand	1742678	1871377	2032732	2146237
9	Karnataka	4265505	4882384	5996241	6680233
10	Kerala	5082713	5550403	5552732	6631938
11	Madhya Pradesh	3754057	3982678	4940056	5507091
12	Maharashtra	8476450	10005028	10697258	12919463
13	Odisha	2405326	2860097	3104986	3703901
14	Punjab	3693050	3861435	4354025	5371895
15	Rajasthan	5436406	5618629	6164666	6765539
16	Tamil Nadu	7244977	7813738	8094151	9013695
17	Uttar pradesh	13105725	11767486	12726493	16257691
18	West Bengal	5686539	6193131	6743556	6931580
	<b>Special category</b>				
19	Arunachal Pradesh	382332	383105	453579	513357
20	Assam	2105864	2235035	3261826	2918670
21	Himachal Pradesh	1143877	1233520	1380605	1535569
22	Jammu and Kashmir	2284978	2353698	2831973	3024798
23	Manipur	398130	444481	528533	578576
24	Meghalaya	353588	366770	425810	455318
25	Mizoram	269522	316142	326799	298510
26	Nagaland	501812	542879	539910	605524
27	Poduchery	215411	231297	254360	254656
28	Sikkim	196024	241977	269920	286143
29	Telangana	3419918	3644033	3376907	4674160
30	Tripura	511354	568008	657847	798263
31	Uttaranchal	1352487	1384447	1605448	1757170
	<b>Total</b>	<b>92217901</b>	<b>98154221</b>	<b>108539332</b>	<b>124446561</b>



**Table no. 3.3 Total Development and Non- Development Expenditure of States  
(Revenue Account)**

(Rs. in Lakhs)

S.No.	States	2018-19(A)	2019-20(A)	2020-21(RE)	2021-22(BE)
0	1	2	3	4	5
	<b>Non Special category</b>				
1	Andhra Pradesh	12852832	13745867	15297015	18216153
2	Bihar	12489289	12353208	17942036	17706536
3	Chhattisgarh	6351602	7235699	7977842	8197890
4	Delhi	3448659	3575834	4294583	4803563
5	Goa	1108284	1157563	1443613	1652904
6	Gujarat	13242476	14048374	15379809	16628505
7	Haryana	7693374	8484821	9699148	11692645
8	Jharkhand	5025544	5645492	6782050	7575486
9	Karnataka	15887454	16783269	17319181	18143831
10	Kerala	10141767	9865605	14047487	13744275
11	Madhya Pradesh	13390555	14454406	15276167	16702950
12	Maharashtra	24691445	27904105	31399173	35383995
13	Odisha	8399339	9770324	10343413	11804733
14	Punjab	7313904	7264932	8605525	9982137
15	Rajasthan	16677310	17648503	18970171	20808012
16	Tamil Nadu	18232104	19474645	22852997	24490798
17	Uttar pradesh	28962757	28433305	30446241	37863033
18	West Bengal	15588517	16212539	17980605	21290708
	<b>Special category</b>				
19	Arunachal Pradesh	1242947	1221873	1440283	1534432
20	Assam	5662510	6545105	6541718	8361059
21	Himachal Pradesh	2941924	3072016	3612298	3848025
22	Jammu and Kashmir	5608998	5296342	6248605	6880380
23	Manipur	917530	968352	1601928	1930909
24	Meghalaya	1025594	956513	1442758	1395647
25	Mizoram	750559	945396	1025393	921638
26	Nagaland	1091999	1163701	1206492	1369488
27	Poduchery	638687	683583	777295	872397
28	Sikkim	516018	610122	713626	727353
29	Telangana	9707781	10879788	13397422	16937334
30	Tripura	1165526	1310891	1644078	1979524
31	Uttaranchal	3073671	3114213	3778800	4201193
	<b>Total</b>	<b>255840956</b>	<b>270826386</b>	<b>309487752</b>	<b>347647533</b>

**Table no.3.4 Percentage Share of Development Expenditure to Total Expenditure in States (Revenue Account)**

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2018-19(A)	Total Dev. Expenditure 2018-19(A)	% of col. 3/2	Total Expenditure 2019-20(A)	Total Dev. Expenditure 2019-20(A)	% of col. 6/5	Total Expenditure 2020-21((RE))	Total Dev. Expenditure 2020-21((RE))	% of col. 9/8	Total Expenditure 2021-22(BE)	Total Dev. Expenditure 2021-22 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	<b>Non Special category</b>												
1	Andhra Pradesh	12852832	8773837	68.26	13745867	9223631	67.10	15297015	10444954	68.28	18216153	12812508	70.34
2	Bihar	12489289	8620188	69.02	12353208	8190387	66.30	17942036	12698825	70.78	17706536	12135728	68.54
3	Chhattisgarh	6351602	4823573	75.94	7235699	5326165	73.61	7977842	5885703	73.78	8197890	6010017	73.31
4	Delhi	3448659	2688194	0.00	3575834	2867562	80.19	4294583	3553548	82.74	4803563	4044028	84.19
5	Goa	1108284	728972	65.77	1157563	763542	65.96	1443613	980753	67.94	1652904	1108752	67.08
6	Gujarat	13242476	8486097	64.08	14048374	9131210	65.00	15379809	10197590	66.31	16628505	10245949	61.62
7	Haryana	7693374	4876477	63.39	8484821	5296426	62.42	9699148	6053754	62.42	11692645	7724630	66.06
8	Jharkhand	5025544	3282866	65.32	5645492	3774115	66.85	6782050	4749318	70.03	7575486	5429249	71.67
9	Karnataka	15887454	11621949	73.15	16783269	11900885	70.91	17319181	11322940	65.38	18143831	11463598	63.18
10	Kerala	10141767	5059054	49.88	9865605	4315202	43.74	14047487	8494755	60.47	13744275	7112337	51.75
11	Madhya Pradesh	13390555	9636498	71.96	14454406	10471728	72.45	15276167	10336111	67.66	16702950	11195859	67.03
12	Maharashtra	24691445	16214995	65.67	27904105	17899077	64.14	31399173	20701915	65.93	35383995	22464532	63.49
13	Odisha	8399339	5994013	71.36	9770324	6910227	70.73	10343413	7238427	69.98	11804733	8100832	68.62
14	Punjab	7313904	3620854	49.51	7264932	3403497	46.85	8605525	4251500	49.40	9982137	4610242	46.18
15	Rajasthan	16677310	11240904	67.40	17648503	12029874	68.16	18970171	12805505	67.50	20808012	14042473	67.49

**Table no.3.4 Percentage Share of Development Expenditure to Total Expenditure in States (Revenue Account)**

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2018-19(A)	Total Dev.Expenditure 2018-19(A)	% of col. 3/2	Total Expenditure 2019-20(A)	Total Dev. Expenditure 2019-20(A)	%of col. 6/5	Total Expenditure 2020-21((RE)	Total Dev. Expenditure 2020-21((RE)	% of col. 9/8	Total Expenditure 2021-22(BE)	Total Dev. Expenditure 2021-22 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
16	Tamil Nadu	18232104	10987127	60.26	19474645	11660907	59.88	22852997	14758846	64.58	24490798	15477103	63.20
17	Uttar pradesh	28962757	15857032	54.75	28433305	16665819	58.61	30446241	17719748	58.20	37863033	21605342	57.06
18	West Bengal	15588517	9901978	63.52	16212539	10019408	61.80	17980605	11237049	62.50	21290708	14359128	67.44
	<b>Special Category</b>												
19	Arunachal Pradesh	1242947	860615	69.24	1221873	838768	68.65	1440283	986704	68.51	1534432	1021075	66.54
20	Assam	5662510	3556646	62.81	6545105	4310070	65.85	6541718	3279892	50.14	8361059	5442389	65.09
21	Himachal Pradesh	2941924	1798047	61.12	3072016	1838496	59.85	3612298	2231693	61.78	3848025	2312456	60.09
22	Jammu and Kashmir	5608998	3324020	59.26	5296342	2942644	55.56	6248605	3416632	54.68	6880380	3855582	56.04
23	Manipur	917530	519400	56.61	968352	523871	54.10	1601928	1073395	67.01	1930909	1352333	70.04
24	Meghalaya	1025594	672006	65.52	956513	589743	61.66	1442758	1016948	70.49	1395647	940329	67.38
25	Mizoram	750559	481037	64.09	945396	629254	66.56	1025393	698594	68.13	921638	623128	67.61
26	Nagaland	1091999	590187	54.05	1163701	620822	53.35	1206492	666582	55.25	1369488	763964	55.78
27	Poduchery	638687	423276	0.00	683583	452286	66.16	777295	522935	67.28	872397	617741	70.81
28	Sikkim	516018	319994	62.01	610122	368145	60.34	713626	443706	62.18	727353	441210	60.66
29	Telangana	9707781	6287863	0.00	10879788	7235755	66.51	13397422	10020515	74.79	16937334	12263174	72.40
30	Tripura	1165526	654172	56.13	1310891	742883	56.67	1644078	986231	59.99	1979524	1181261	59.67
31	Uttaranchal	3073671	1721184	56.00	3114213	1729766	55.54	3778800	2173352	57.51	4201193	2444023	58.17
	<b>All States</b>	<b>255840956</b>	<b>163623055</b>	<b>63.95</b>	<b>270826386</b>	<b>172672165</b>	<b>63.76</b>	<b>309487752</b>	<b>200948420</b>	<b>64.93</b>	<b>347647533</b>	<b>223200972</b>	<b>64.20</b>

Source: State Finances A Study of Budget of 2021-22

A Report of Reserve Bank of India

**Table no.3.5 Percentage Share of Non-Development Expenditure to Total Expenditure in States (Revenue Account)**

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2018-19(A)	Total Non Dev.Expenditure 2018-19(A)	% of col. 3/2	Total Expenditure 2019-20(A)	Total Non Dev. Expenditure 2019-20(A)	%of col. 6/5	Total Expenditure 2020-21(RE)	Total Non Dev. Expenditure 2020-21(RE)	% of col. 9/8	Total Expenditure 2021-22(BE)	Total Non Dev. Expenditure 2021-22 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	<b>Non Special category</b>												
1	Andhra Pradesh	12852832	4078995	31.74	13745867	4522236	32.90	15297015	4852061	31.72	18216153	5403645	29.66
2	Bihar	12489289	3869101	30.98	12353208	4162821	33.70	17942036	5243211	29.22	17706536	5570808	31.46
3	Chhattisgarh	6351602	1528029	24.06	7235699	1909534	26.39	7977842	2092139	26.22	8197890	2187873	26.69
4	Delhi	3448659	760465	0.00	3575834	708272	19.81	4294583	741035	17.26	4803563	759535	15.81
5	Goa	1108284	379312	34.23	1157563	394021	34.04	1443613	462860	32.06	1652904	544152	32.92
6	Gujarat	13242476	4756379	35.92	14048374	4917164	35.00	15379809	5182219	33.69	16628505	6382556	38.38
7	Haryana	7693374	2816897	36.61	8484821	3188395	37.58	9699148	3645394	37.58	11692645	3968015	33.94
8	Jharkhand	5025544	1742678	34.68	5645492	1871377	33.15	6782050	2032732	29.97	7575486	2146237	28.33
9	Karnataka	15887454	4265505	26.85	16783269	4882384	29.09	17319181	5996241	34.62	18143831	6680233	36.82
10	Kerala	10141767	5082713	50.12	9865605	5550403	56.26	14047487	5552732	39.53	13744275	6631938	48.25
11	Madhya Pradesh	13390555	3754057	28.04	14454406	3982678	27.55	15276167	4940056	32.34	16702950	5507091	32.97
12	Maharashtra	24691445	8476450	34.33	27904105	10005028	35.86	31399173	10697258	34.07	35383995	12919463	36.51
13	Odisha	8399339	2405326	28.64	9770324	2860097	29.27	10343413	3104986	30.02	11804733	3703901	31.38
14	Punjab	7313904	3693050	50.49	7264932	3861435	53.15	8605525	4354025	50.60	9982137	5371895	53.82
15	Rajasthan	16677310	5436406	32.60	17648503	5618629	31.84	18970171	6164666	32.50	20808012	6765539	32.51

**Table no.3.5 Percentage Share of Non-Development Expenditure to Total Expenditure in States (Revenue Account)**

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2018-19(A)	Total Non Dev.Expenditure 2018-19(A)	% of col. 3/2	Total Expenditure 2019-20(A)	Total Non Dev. Expenditure 2019-20(A)	%of col. 6/5	Total Expenditure 2020-21(RE)	Total Non Dev. Expenditure 2020-21(RE)	% of col. 9/8	Total Expenditure 2021-22(BE)	Total Non Dev. Expenditure 2021-22 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
16	Tamil Nadu	18232104	7244977	39.74	19474645	7813738	40.12	22852997	8094151	35.42	24490798	9013695	36.80
17	Uttar pradesh	28962757	13105725	45.25	28433305	11767486	41.39	30446241	12726493	41.80	37863033	16257691	42.94
18	West Bengal	15588517	5686539	36.48	16212539	6193131	38.20	17980605	6743556	37.50	21290708	6931580	32.56
	<b>Special Category</b>												
19	Arunachal Pradesh	1242947	382332	30.76	1221873	383105	31.35	1440283	453579	31.49	1534432	513357	33.46
20	Assam	5662510	2105864	37.19	6545105	2235035	34.15	6541718	3261826	49.86	8361059	2918670	34.91
21	Himachal Pradesh	2941924	1143877	38.88	3072016	1233520	40.15	3612298	1380605	38.22	3848025	1535569	39.91
22	Jammu and Kashmir	5608998	2284978	40.74	5296342	2353698	44.44	6248605	2831973	45.32	6880380	3024798	43.96
23	Manipur	917530	398130	43.39	968352	444481	45.90	1601928	528533	32.99	1930909	578576	29.96
24	Meghalaya	1025594	353588	34.48	956513	366770	38.34	1442758	425810	29.51	1395647	455318	32.62
25	Mizoram	750559	269522	35.91	945396	316142	33.44	1025393	326799	31.87	921638	298510	32.39
26	Nagaland	1091999	501812	45.95	1163701	542879	46.65	1206492	539910	44.75	1369488	605524	44.22
27	Poduchery	638687	215411	0.00	683583	231297	33.84	777295	254360	32.72	872397	254656	29.19
28	Sikkim	516018	196024	37.99	610122	241977	39.66	713626	269920	37.82	727353	286143	39.34
29	Telangana	9707781	3419918	0.00	10879788	3644033	33.49	13397422	3376907	25.21	16937334	4674160	27.60
30	Tripura	1165526	511354	43.87	1310891	568008	43.33	1644078	657847	40.01	1979524	798263	40.33
31	Uttaranchal	3073671	1352487	44.00	3114213	1384447	44.46	3778800	1605448	42.49	4201193	1757170	41.83
	<b>All States</b>	<b>255840956</b>	<b>92217901</b>	<b>36.05</b>	<b>270826386</b>	<b>98154221</b>	<b>36.24</b>	<b>309487752</b>	<b>108539332</b>	<b>35.07</b>	<b>347647533</b>	<b>124446561</b>	<b>35.80</b>

Source: State Finances A Study of Budget of 2021-22  
A Report of Reserve Bank of India

**Table no. 3.6 Capital Receipt of the States-Capital Account****(Rs. in Lakhs)**

S.No.	States	2018-19(A)	2019-20(A)	2020-21(RE)	2021-22(BE)
0	1	2	3	4	5
	<b>Non Special category</b>				
1	Andhra Pradesh	47851483	61695775	18684534	34929847
2	Bihar	60651561	72925532	7249974	6190541
3	Chhattisgarh	20933290	21037511	19610140	19361646
4	Delhi	452390	558825	1630001	1028487
5	Goa	2318865	2380617	2322322	2649075
6	Gujarat	45609288	47913087	49334092	51167991
7	Haryana	15977653	17615033	19875526	33295868
8	Jharkhand	6463742	24493053	27397319	27618987
9	Karnataka	88461644	84857355	53222981	52625665
10	Kerala	34199798	34713866	38938772	39945351
11	Madhya Pradesh	47011602	50357396	58185870	62269035
12	Maharashtra	69728169	66759381	81071998	81654365
13	Odisha	36652507	37048167	43676887	52365969
14	Punjab	13566837	16054952	16212149	15828189
15	Rajasthan	38661407	35909784	47788393	40223522
16	Tamil Nadu	65701354	67442101	71251672	56840041
17	Uttar pradesh	198899311	197254026	55106414	54965299
18	West Bengal	73672195	73732560	77018018	75667499
	<b>Special category</b>				
19	Arunachal Pradesh	11842252	23055025	19400035	20298751
20	Assam	17516398	18925445	19892733	20079128
21	Himachal Pradesh	5786720	6638682	2018977	1642425
22	Jammu and Kashmir	6451233	6387779	5476633	3859422
23	Manipur	1788913	1406814	2032674	2024468
24	Meghalaya	4194931	2675358	4234741	2826447
25	Mizoram	2620426	1876764	1541346	1548713
26	Nagaland	1545715	1552738	2010917	1631467
27	Poduchery	178791	197106	3437565	3512408
28	Sikkim	1303768	1512584	699286	870201
29	Telangana	21406131	19449306	12490443	13153677
30	Tripura	3311400	2455902	666000	684598
31	Uttaranchal	7174871	7984678	2243475	2303625
	<b>Total</b>	<b>951934645</b>	<b>1006867202</b>	<b>764721887</b>	<b>783062707</b>

**Table no.3.7 Capital Expenditure of the States-Capital Account****(Rs. in Lakhs)**

S.No.	States	2018-19(A)	2019-20(A)	2020-21(RE)	2021-22(BE)
0	1	2	3	4	5
	<b>Non Special category</b>				
1	Andhra Pradesh	46373514	59005753	15225003	34429842
2	Bihar	61330204	72952324	8067416	7110131
3	Chhattisgarh	21033409	20218220	18465812	18987535
4	Delhi	939432	1154924	1278544	1720064
5	Goa	2354564	2341522	2491400	2977356
6	Gujarat	45894939	48106055	46452361	51230064
7	Haryana	14881108	16001007	17726404	20329971
8	Jharkhand	6922700	24639105	27245259	27584185
9	Karnataka	88502906	84908970	50775350	50925744
10	Kerala	32450978	33281057	36512031	38257108
11	Madhya Pradesh	48190046	50173278	56015584	61556578
12	Maharashtra	70831441	64788562	76475083	80629100
13	Odisha	37964725	37429450	43910496	52969250
14	Punjab	12243687	14594407	13797180	15307607
15	Rajasthan	35779526	32262771	43607236	37890048
16	Tamil Nadu	63393280	63712898	64739771	50974436
17	Uttar pradesh	201733677	204003545	54375028	61085202
18	West Bengal	72630817	71767932	73581808	82992373
	<b>Special category</b>				
19	Arunachal Pradesh	12199636	23823100	20515869	21526985
20	Assam	18248820	18438898	19664865	20496163
21	Himachal Pradesh	5889780	6627129	2117743	1500343
22	Jammu and Kashmir	5956658	6249198	6832526	6682409
23	Manipur	1893791	1440535	2375282	2459489
24	Meghalaya	4170302	2654069	4325960	2953563
25	Mizoram	2784279	1884174	1524021	1540490
26	Nagaland	1615011	1525324	2148287	1764194
27	Poduchery	174058	191453	3372681	3464494
28	Sikkim	1420836	1352112	708360	905378
29	Telangana	21856772	18983487	10866503	13912929
30	Tripura	3326279	2182870	583145	600225
31	Uttaranchal	7078162	7827378	1958044	2312728
	<b>Total</b>	<b>950065337</b>	<b>994521507</b>	<b>727735052</b>	<b>777075984</b>

**Table no.3.8 Development Expenditure of the States  
(Capital Account)**

(Rs. in Lakhs)

S.No.	States	2018-19(A)	2019-20(A)	2020-21(RE)	2021-22(BE)
0	1	2	3	4	5
	<b>Non Special category</b>				
1	Andhra Pradesh	1970134	849010	1235781	2923088
2	Bihar	1774693	991564	3341659	2623808
3	Chhattisgarh	864793	837191	1011893	1300495
4	Delhi	308541	508278	509854	1004310
5	Goa	164476	135966	328412	492692
6	Gujarat	2718686	2495975	2791608	2969076
7	Haryana	1459204	1707977	458947	858830
8	Jharkhand	991954	863954	720835	874872
9	Karnataka	3383191	3475052	3623654	4054358
10	Kerala	723257	829738	919371	1238830
11	Madhya Pradesh	2870150	2825945	2869953	3935340
12	Maharashtra	3351578	3516512	3845731	5129723
13	Odisha	2275249	1947171	1832383	2473567
14	Punjab	224290	1767377	639431	1349048
15	Rajasthan	1904995	1425463	1625200	2346414
16	Tamil Nadu	2345305	2456713	3661845	4021934
17	Uttar pradesh	5904398	5750273	6409613	10804723
18	West Bengal	2279034	1522242	1398094	3127372
	<b>Special category</b>				
19	Arunachal Pradesh	466540	303514	519357	335364
20	Assam	1056980	1267869	2247834	1835377
21	Himachal Pradesh	435720	497017	588857	583190
22	Jammu and Kashmir	759550	884232	3434378	3276365
23	Manipur	161885	110880	443939	533533
24	Meghalaya	133230	89198	220749	253748
25	Mizoram	176916	127745	135759	48745
26	Nagaland	117608	104059	174946	169870
27	Poduchery	29413	30545	31436	27333
28	Sikkim	121860	59176	157015	192333
29	Telangana	2193745	1621327	979297	2703693
30	Tripura	138325	79872	149989	162060
31	Uttaranchal	573021	505223	653033	788752
	<b>Total</b>	<b>41878721</b>	<b>39587058</b>	<b>46960853</b>	<b>62438843</b>



**Table no. 3.9 Non- Development Expenditure of States  
(Capital Account)**

(Rs. in Lakhs)

S.No.	States	2018-19(A)	2019-20(A)	2020-21(RE)	2021-22(BE)
0	1	2	3	4	5
	<b>Non Special category</b>				
1	Andhra Pradesh	27499	375198	643959	196749
2	Bihar	331132	238826	433129	454994
3	Chhattisgarh	25552	19448	56158	83440
4	Delhi	18018	38906	31674	51414
5	Goa	51508	29965	76271	99320
6	Gujarat	87504	69086	53760	112491
7	Haryana	71456	58616	47592	72936
8	Jharkhand	79104	123917	86113	91255
9	Karnataka	82741	77892	90975	81454
10	Kerala	19796	15742	19722	20798
11	Madhya Pradesh	72269	98203	97114	131336
12	Maharashtra	153327	125045	281815	431581
13	Odisha	72959	80556	97434	105213
14	Punjab	16933	15396	42736	64379
15	Rajasthan	58826	46342	54705	75183
16	Tamil Nadu	85779	106445	111597	196163
17	Uttar pradesh	341942	249530	415774	572047
18	West Bengal	92698	74810	53717	150048
	<b>Special category</b>				
19	Arunachal Pradesh	106203	65791	99498	297441
20	Assam	46428	50674	136009	113721
21	Himachal Pradesh	22713	20374	22895	18147
22	Jammu and Kashmir	81808	110191	211733	267082
23	Manipur	11179	4645	10177	19065
24	Meghalaya	8498	4774	17496	27902
25	Mizoram	9931	9222	5764	93000
26	Nagaland	41948	16574	42576	66189
27	Poduchery	1892	2116	4900	4174
28	Sikkim	7271	12885	12558	15216
29	Telangana	70308	64850	76820	200984
30	Tripura	9765	8450	26808	33732
31	Uttaranchal	45421	36195	107863	108533
	<b>Total</b>	<b>2152408</b>	<b>2250664</b>	<b>3469342</b>	<b>4255987</b>

**Table no.3.10 Total Development and Non- Development Expenditure of States  
(Capital Account)**

(Rs. in Lakhs)

S.No.	States	2018-19(A)	2019-20(A)	2020-21(RE)	2021-22(BE)
0	1	2	3	4	5
	<b>Non Special category</b>				
1	Andhra Pradesh	1997633	1224208	1879739	3119837
2	Bihar	2105825	1230390	3774788	3078802
3	Chhattisgarh	890345	856639	1068051	1383935
4	Delhi	326559	547184	541529	1055724
5	Goa	215984	165932	404683	592012
6	Gujarat	2806190	2565061	2845368	3081567
7	Haryana	1530660	1766593	506539	931766
8	Jharkhand	1071058	987871	806948	966127
9	Karnataka	3465932	3552944	3714629	4135812
10	Kerala	743054	845480	939093	1259627
11	Madhya Pradesh	2942419	2924148	2967067	4066676
12	Maharashtra	3504905	3641557	4127546	5561304
13	Odisha	2348208	2027727	1929817	2578780
14	Punjab	241223	1782773	682168	1413427
15	Rajasthan	1963820	1471805	1679905	2421597
16	Tamil Nadu	2431084	2563158	3773442	4218097
17	Uttar pradesh	6246341	5999803	6825387	11376770
18	West Bengal	2371732	1597051	1451811	3277420
	<b>Special category</b>				
19	Arunachal Pradesh	572743	369305	618855	632805
20	Assam	1103408	1318542	2383843	1949099
21	Himachal Pradesh	458433	517391	611752	601337
22	Jammu and Kashmir	841358	994423	3646111	3543447
23	Manipur	173064	115524	454116	552598
24	Meghalaya	141728	93971	238245	281650
25	Mizoram	186847	137267	141523	141744
26	Nagaland	159556	120633	217522	236059
27	Poduchery	31305	32661	36336	31507
28	Sikkim	129133	72061	169573	207550
29	Telangana	2264053	1685880	1056118	2904677
30	Tripura	148087	88322	176796	195792
31	Uttaranchal	618442	541418	760896	897284
	<b>Total</b>	<b>44031129</b>	<b>41837722</b>	<b>50430196</b>	<b>66694829</b>

**Table no.3.11 Percentage Share of Development Expenditure to Total Expenditure in States (Capital Account)**

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2018-19(A)	Total Dev. Expenditure 2018-19 (A)	% of col. 3/2	Total Expenditure 2019-20(A)	Total Dev. Expenditure 2019-20 (A)	%of col. 6/5	Total Expenditure 2020-21 (RE)	Total Dev. Expenditure 2020-21(RE)	% of col. 9/8	Total Expenditure 2021-22 (BE)	Total Dev. Expenditure 2021-22(BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	<b>Non Special category</b>												
1	Andhra Pradesh	1997633	1970134	98.62	1224208	849010	69.35	1879739	1235781	65.74	3119837	2923088	93.69
2	Bihar	2105825	1774693	84.28	1230390	991564	80.59	3774788	3341659	88.53	3078802	2623808	85.22
3	Chhattisgarh	890345	864793	97.13	856639	837191	97.73	1068051	1011893	94.74	1383935	1300495	93.97
4	Delhi	326559	308541	94.48	547184	508278	92.89	541529	509854	94.15	1055724	1004310	95.13
5	Goa	215984	164476	76.15	165932	135966	81.94	404683	328412	81.15	592012	492692	83.22
6	Gujarat	2806190	2718686	96.88	2565061	2495975	97.31	2845368	2791608	98.11	3081567	2969076	96.35
7	Haryana	1530660	1459204	95.33	1766593	1707977	96.68	506539	458947	90.60	931766	858830	92.17
8	Jharkhand	1071058	991954	92.61	987871	863954	87.46	806948	720835	89.33	966127	874872	90.55
9	Karnataka	3465932	3383191	97.61	3552944	3475052	97.81	3714629	3623654	97.55	4135812	4054358	98.03
10	Kerala	743054	723257	97.34	845480	829738	98.14	939093	919371	97.90	1259627	1238830	98.35
11	Madhya Pradesh	2942419	2870150	97.54	2924148	2825945	96.64	2967067	2869953	96.73	4066676	3935340	96.77
12	Maharashtra	3504905	3351578	95.63	3641557	3516512	96.57	4127546	3845731	93.17	5561304	5129723	92.24
13	Odisha	2348208	2275249	96.89	2027727	1947171	96.03	1929817	1832383	94.95	2578780	2473567	95.92
14	Punjab	241223	224290	92.98	1782773	1767377	99.14	682168	639431	93.74	1413427	1349048	95.45
15	Rajasthan	1963820	1904995	97.00	1471805	1425463	96.85	1679905	1625200	96.74	2421597	2346414	96.90

**Table no.3.11 Percentage Share of Development Expenditure to Total Expenditure in States (Capital Account)**

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2018-19(A)	Total Dev. Expenditure 2018-19 (A)	% of col. 3/2	Total Expenditure 2019-20(A)	Total Dev. Expenditure 2019-20 (A)	%of col. 6/5	Total Expenditure 2020-21 (RE)	Total Dev. Expenditure 2020-21(RE)	% of col. 9/8	Total Expenditure 2021-22 (BE)	Total Dev. Expenditure 2021-22(BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
16	Tamil Nadu	2431084	2345305	96.47	2563158	2456713	95.85	3773442	3661845	97.04	4218097	4021934	95.35
17	Uttar pradesh	6246341	5904398	94.53	5999803	5750273	95.84	6825387	6409613	93.91	11376770	10804723	94.97
18	West Bengal	2371732	2279034	96.09	1597051	1522242	95.32	1451811	1398094	96.30	3277420	3127372	95.42
	<b>Special Category</b>												
19	Arunachal Pradesh	572743	466540	81.46	369305	303514	82.19	618855	519357	83.92	632805	335364	53.00
20	Assam	1103408	1056980	95.79	1318542	1267869	96.16	2383843	2247834	94.29	1949099	1835377	94.17
21	Himachal Pradesh	458433	435720	95.05	517391	497017	96.06	611752	588857	96.26	601337	583190	96.98
22	Jammu and Kashmir	841358	759550	90.28	994423	884232	88.92	3646111	3434378	94.19	3543447	3276365	92.46
23	Manipur	173064	161885	93.54	115524	110880	95.98	454116	443939	97.76	552598	533533	96.55
24	Meghalaya	141728	133230	94.00	93971	89198	94.92	238245	220749	92.66	281650	253748	90.09
25	Mizoram	186847	176916	94.68	137267	127745	93.06	141523	135759	95.93	141744	48745	34.39
26	Nagaland	159556	117608	73.71	120633	104059	86.26	217522	174946	80.43	236059	169870	71.96
27	Poduchery	31305	29413	93.96	32661	30545	93.52	36336	31436	86.51	31507	27333	86.75
28	Sikkim	129133	121860	94.37	72061	59176	82.12	169573	157015	92.59	207550	192333	92.67
29	Telangana	2264053	2193745	96.89	1685880	1621327	96.17	1056118	979297	92.73	2904677	2703693	93.08
30	Tripura	148087	138325	93.41	88322	79872	90.43	176796	149989	84.84	195792	162060	82.77
31	Uttaranchal	618442	573021	92.66	541418	505223	93.31	760896	653033	85.82	897284	788752	87.90
	<b>All States</b>	<b>44031129</b>	<b>41878721</b>	<b>95.11</b>	<b>41837722</b>	<b>39587058</b>	<b>94.62</b>	<b>50430196</b>	<b>46960853</b>	<b>93.12</b>	<b>66694829</b>	<b>62438843</b>	<b>93.62</b>

Source: State Finances A Study of Budget of 2021-22

A Report of Reserve Bank of India

**Table no.3.12 Percentage Share of Non-Development Expenditure to Total Expenditure in States (Capital Account)**

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2018-19 (A)	Total Non-Dev.Expenditure 2018-19 (A)	% of col. 3/2	Total Expenditure 2019-20 (A)	Total Non-Dev.Expenditure 2019-20 (A)	%of col. 6/5	Total Expenditure 2020-21(RE)	Total Non-Dev. Expenditure 2020-21RE)	% of col. 9/8	Total Expenditure 2021-22 (BE)	Total Non-Dev. Expenditure 2021-22(BE)	% of col. 12/11
0	1	5	6	4	5	6	7	8	9	10	11	12	13
	<b>Non Special category</b>												
1	Andhra Pradesh	1997633	27499	1.38	1224208	375198	30.65	1879739	643959	34.26	3119837	196749	6.31
2	Bihar	2105825	331132	15.72	1230390	238826	19.41	3774788	433129	11.47	3078802	454994	14.78
3	Chhattisgarh	890345	25552	2.87	856639	19448	2.27	1068051	56158	5.26	1383935	83440	6.03
4	Delhi	326559	18018	5.52	547184	38906	7.11	541529	31674	5.85	1055724	51414	4.87
5	Goa	215984	51508	23.85	165932	29965	18.06	404683	76271	18.85	592012	99320	16.78
6	Gujarat	2806190	87504	3.12	2565061	69086	2.69	2845368	53760	1.89	3081567	112491	3.65
7	Haryana	1530660	71456	4.67	1766593	58616	3.32	506539	47592	9.40	931766	72936	7.83
8	Jharkhand	1071058	79104	7.39	987871	123917	12.54	806948	86113	10.67	966127	91255	9.45
9	Karnataka	3465932	82741	2.39	3552944	77892	2.19	3714629	90975	2.45	4135812	81454	1.97
10	Kerala	743054	19796	2.66	845480	15742	1.86	939093	19722	2.10	1259627	20798	1.65
11	Madhya Pradesh	2942419	72269	2.46	2924148	98203	3.36	2967067	97114	3.27	4066676	131336	3.23
12	Maharashtra	3504905	153327	4.37	3641557	125045	3.43	4127546	281815	6.83	5561304	431581	7.76
13	Odisha	2348208	72959	3.11	2027727	80556	3.97	1929817	97434	5.05	2578780	105213	4.08
14	Punjab	241223	16933	7.02	1782773	15396	0.86	682168	42736	6.26	1413427	64379	4.55
15	Rajasthan	1963820	58826	3.00	1471805	46342	3.15	1679905	54705	3.26	2421597	75183	3.10

Table no.3.12 Percentage Share of Non-Development Expenditure to Total Expenditure in States (Capital Account)

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2018-19 (A)	Total Non-Dev. Expenditure 2018-19 (A)	% of col. 3/2	Total Expenditure 2019-20 (A)	Total Non-Dev. Expenditure 2019-20 (A)	% of col. 6/5	Total Expenditure 2020-21(RE)	Total Non-Dev. Expenditure 2020-21(RE)	% of col. 9/8	Total Expenditure 2021-22 (BE)	Total Non-Dev. Expenditure 2021-22(BE)	% of col. 12/11
0	1	5	6	4	5	6	7	8	9	10	11	12	13
16	Tamil Nadu	2431084	85779	3.53	2563158	106445	4.15	3773442	111597	2.96	4218097	196163	4.65
17	Uttar pradesh	6246341	341942	5.47	5999803	249530	4.16	6825387	415774	6.09	11376770	572047	5.03
18	West Bengal	2371732	92698	3.91	1597051	74810	4.68	1451811	53717	3.70	3277420	150048	4.58
	<b>Special Category</b>												
19	Arunachal Pradesh	572743	106203	18.54	369305	65791	17.81	618855	99498	16.08	632805	297441	47.00
20	Assam	1103408	46428	4.21	1318542	50674	3.84	2383843	136009	5.71	1949099	113721	5.83
21	Himachal Pradesh	458433	22713	4.95	517391	20374	3.94	611752	22895	3.74	601337	18147	3.02
22	Jammu and Kashmir	841358	81808	9.72	994423	110191	11.08	3646111	211733	5.81	3543447	267082	7.54
23	Manipur	173064	11179	6.46	115524	4645	4.02	454116	10177	2.24	552598	19065	3.45
24	Meghalaya	141728	8498	6.00	93971	4774	5.08	238245	17496	7.34	281650	27902	9.91
25	Mizoram	186847	9931	5.32	137267	9222	6.72	141523	5764	4.07	141744	93000	65.61
26	Nagaland	159556	41948	26.29	120633	16574	13.74	217522	42576	19.57	236059	66189	28.04
27	Poduchery	31305	1892	6.04	32661	2116	6.48	36336	4900	13.49	31507	4174	13.25
28	Sikkim	129133	7271	5.63	72061	12885	17.88	169573	12558	7.41	207550	15216	7.33
29	Telangana	2264053	70308	3.11	1685880	64850	3.85	1056118	76820	7.27	2904677	200984	6.92
30	Tripura	148087	9765	6.59	88322	8450	9.57	176796	26808	15.16	195792	33732	17.23
31	Uttaranchal	618442	45421	7.34	541418	36195	6.69	760896	107863	14.18	897284	108533	12.10
	All States	<b>44031129</b>	<b>2152408</b>	<b>4.89</b>	<b>41837722</b>	<b>2250664</b>	<b>5.38</b>	<b>50430196</b>	<b>3469342</b>	<b>6.88</b>	<b>66694829</b>	<b>4255987</b>	<b>6.38</b>

Source: State Finances A Study of Budget of 2021-22  
A Report of Reserve Bank of India

## **Chapter 4**

### **Local Finance**

The ultimate aim of central and state Government is the satisfaction of local needs in a balanced and co-ordinate manner. The needs which possess the local character and which are generally satisfied by the local government are relating to the construction and maintenance of local roads, the provision of water and electric supply, sanitation, etc. For that efficient system of finances is necessary.

Local bodies are Municipalities, Municipal corporations, Gram Panchayats, Panchayat Samities, Zila Parishad and Improvement trusts.

Here we only made statements of Zila Parishads and improvement trusts because we are preparing exclusive publication of local bodies MCs, Municipal Corporations, Gram Panchayats and Panchayat Samities of their income and expenditure status. Income and Expenditure of Zila Parishads and improvement Trusts are as follows:

- The total income of Zila Parishad was Rs.38784.18 lakh during 2020-21 and 11198.60 lakh during 2019-20.
- The total expenditure of Zila Parishad in Punjab was Rs. 10920.93 lakh during 2019-20 as compared to Rs.37393.79 lakh during 2020-21 Income of improvement trusts for Punjab was Rs.2108528 lakh in 2019-20 and Rs.2327769 lakh in 2020-21 where as the expenditure was Rs.2236502 lakh during 2019-20 and Rs.2404489 lakh during 2020-21.

**Table no. 4.1 Income and Expenditure of Local Bodies  
Income of Zila Parishad in Punjab**

(Rs. in Lakhs)

S.No.	Year	Local rate	Taxes	Fees	Property	Education	Medical and Health	Grants in Aid	Other sources	Total
0	1	2	3	4	5	6	7	8	9	10
1	2000-01	10.17	-	2.18	261.77	-	-	1248.86	464.99	1987.97
		(0.51)	-	(0.11)	(13.17)	-	-	(62.82)	(23.39)	(100.00)
2	2010-11	0.49	31.77	5.95	233.04	14.38	933.55	1335.15	364.23	2918.56
		(0.02)	(1.09)	(0.20)	(7.98)	(0.49)	(31.99)	(45.75)	(12.48)	(100.00)
3	2012-13	-	35.66	6.85	414.78	-	1040.68	3147.44	349.12	4994.53
		-	(0.71)	(0.14)	(8.30)	-	(20.84)	(63.02)	(6.99)	(100.00)
4	2013-14	-	35.68	35.51	394.6	-	760.12	3407.45	328.68	4962.04
		-	(0.72)	(0.72)	(7.95)	-	(15.32)	(68.67)	(6.62)	(100.00)
5	2014-15(P)		32.22	54.91	365.40	-	-	4191.85	969.02	5613.40
			0.57	0.98	6.51	-	-	74.68	17.26	100.00
6	2015-16	2.98	71.21	66.84	413.74	-	165.08	4151.22	1034.37	5905.44
		(0.05)	(1.21)	(1.13)	7.00	-	(2.80)	(70.29)	17.52	100.00
7	2016-17	3.00	61.91	61.20	436.79	-	166.82	5636.62	1357.67	7724.01
		0.04	0.80	0.79	5.65	-	2.16	72.98	17.58	100.00
8	2017-18	3.00	80.19	66.63	411.85	-	41.24	2314.09	870.56	3787.56
		0.08	2.12	1.76	10.87	-	1.09	61.10	22.98	100.00
9	2018-19	12.54	72.85	127.67	508.45	-	1.37	5597.44	3779.82	10100.14
		0.12	0.72	1.26	5.03	-	0.01	55.42	37.42	100.0
10	2019-20	1.18	60.44	116.41	867.25	-	2.39	5882.98	4267.95	11198.60
		0.01	0.54	1.04	7.74	-	0.02	52.53	38.11	100.0
11	2020-21	0.00	71.91	66.07	526.47	-	6801.00	30305.26	1013.48	38784.19
		0.00	0.18	0.17	1.36	-	17.54	78.14	2.61	100.00



**Table No. 4.2 Income and Expenditure of Local Bodies  
Expenditure of Zila Parishad in Punjab**

(Rs. in Lakhs)

S.No.	Year	Establishment	Roads	Education	Medical and Health	Vetinary	Other Exp.	Total
0	1	2	3	4	5	6	7	8
1	2000-01	692.40	9.28	165.50	6.13	22.52	934.46	1830.29
		(37.83)	(0.51)	(9.04)	(0.33)	(1.23)	(51.06)	(100.00)
2	2010-11	2030.12	4.71	-	458.19	148.20	360.79	3002.01
		(67.62)	(0.16)	-	(15.26)	(4.94)	(12.02)	(100.00)
3	2012-13	3890.46	-	-	143.91	80.11	445.55	4560.03
		(85.32)	-	-	(3.15)	(1.76)	(9.77)	(100.00)
4	2013-14	4315.82	-	1.03	104.03	65.29	558.25	5044.42
		(85.56)	-	(0.02)	(2.06)	(1.29)	(11.07)	(100.00)
5	2014-15(P)	4645.80	-	-	1.80	0.05	797.81	5445.46
		(85.31)	-	-	(0.03)	(0.01)	(14.65)	(100.00)
6	2015-16	3209.99	14.47	3.50	-	552.37	2026.26	5806.59
		(55.28)	(0.25)	(0.06)	-	(9.51)	(34.90)	(100.00)
7	2016-17	3521.77	1400.10	-	159.55	-	4518.45	9599.87
		(36.69)	(14.58)	-	(1.66)	-	(47.07)	(100.00)
8	2017-18	3769.11	120.94	-	542.88	-	758.27	5191.20
		(72.61)	-2.33	-	(10.46)	-	(14.60)	(100.00)
9	2018-19	3189.92	-	4.24	915.75	-	5436.36	9546.27
		(33.42)	-	(0.04)	(9.59)	-	(56.95)	(100.00)
10	2019-20	3072.85	60.02	-	904.83	-	6883.23	10920.93
		(28.14)	(0.55)	-	(8.28)	-	(63.03)	(100.00)
11	2020-21	3573.72	63.93	-	1337.04	-	32419.10	37393.79
		(9.56)	(0.17)	-	(3.57)	-	(86.70)	(100.00)

**Table no. 4.3 Income and Expenditure of Local Bodies  
Income and Expenditure of Improvement Trusts in Punjab**

(Rs.in 000)			
<b>S. No.</b>	<b>Year</b>	<b>Income</b>	<b>Expenditure</b>
<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>
1	1985-86	1272	1314
2	1988-89	1952	1670
3	1990-91	4596	7245
4	1994-95	5688	5013
5	1997-98	1122402	1120524
6	2010-11	11207349	9220001
7	2012-13	4088050	3699681
8	2013-14	3634288	4217589
9	2014-15	3479461	3829476
10	2015-16	4507211	4102084
11	2016-17	3716325	3996836
12	2017-18	2738219	2203989
12	2018-19	1878430	1943474
13	2019-20	2108528	2236502
14	2020-21	2327769	2404489

## Chapter 5

### **Banks and Debt position of the States**

Public debt arises due to borrowings by the government because current revenue is not enough to meet its expenditure. Government may borrow from banks, business organisations, business houses and individuals.

(i) The Budget made provisions for strengthening the commercial banks structure and restructuring regional rural banks. A healthy banking industry will become a reality only when banks are allowed to function on commercial loans.

(ii) Credit Deposit ratio popularly CD ratio is the ratio of how much on bank lends out of the deposits it has mobilized. RBI does not stipulate a minimum or maximum level for the ratio, but a very low ratio indicates banks are not making full use of their resources. CD ratio helps in assessing a bank's liquidity and indicates its health. If the ratio is too low, banks may not be earning as much as they could be. If the ratio is too high, it means that banks might not have enough liquidity to cover any unforeseen fund requirements. A very high ratio could have implications at the systematic level.

(iii) Savings should be encouraged so as to put them for productive purpose. The total number of banks for working in the States as on 31st December, 2020 was 11535. The Number of Indian Commercial banks were 6860, foreign banks were 5, Co-operative banks were 801 and Post office saving banks was 3869 respectively.

The total number of Schedule Commercial bank offices in Punjab was 6860 as on 31<sup>st</sup> December 2020. The deposits in these banks were to the tune of Rs.466992 crore and credits made by these banks were Rs.253966 crore. The percentage share of Punjab in total bank credit of all states was 2.32%. The share of Maharashtra was (26.45%) followed by Tamil Nadu (9.46%). Credit deposit ratio in Punjab was 54.38. Credit deposit ratio was highest (128.72%) in Andhra Pradesh followed by TamilNadu (101.50%).

**Table no.5.1 Banking Development in Punjab****As on 31st December**

S.No.	Type of Bank	No. of Offices									
		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
0	1	2	3	4	5	6	7	8	9	10	11
1	Indian Commercial Banks	4231	4726	5413	5887	6210	6563	6715	6700	6834	6860
2	Foreign Banks	8	8	8	8	7	4	4	4	5	5
3	Co-operative Banks	804	802	802	802	802	802	802	802	801	801
4	Post Office Saving Banks Punjab Circle	3849	3850	3853	3856	3861	3861	3870	3870	3869	3869
5	All Type of Banks	8892	9386	10076	10553	10880	11230	11391	11376	11509	11535

**Source : Reserve Bank of India**

**Table no.5.2 State-Wise Distribution of Offices ,Deposits and Bank Credit of Scheduled Commercial Banks  
December 2021**

S.No.	States	No. of offices	Population Per Bank Office in 000	Bank deposits (Rs in crores)	%age to total bank deposits	Bank credit (Rs in crores)	%age to total bank credit
0	1	2	3	4	5	6	7
	<b>Non Special category</b>						
1	Andhra Pradesh	7619	7	366478	2.23	471838	4.31
2	Bihar	7783	16	402144	2.45	158572	1.45
3	Chhattisgarh	2942	10	176878	1.08	108855	0.99
4	Delhi	3859	5	1398964	8.52	1308579	11.95
5	Goa	707	2	86059	0.52	20920	0.19
6	Gujarat	8884	8	843264	5.13	581725	5.31
7	Haryana	5318	5	557146	3.39	289312	2.64
8	Jharkhand	3296	12	258871	1.58	77067	0.70
9	Karnataka	11113	6	1215335	7.40	740288	6.76
10	Kerala	6966	5	610519	3.72	375588	3.43
11	Madhya Pradesh	7480	11	458517	2.79	308463	2.82
12	Maharashtra	14055	9	3053453	18.59	2895742	26.45
13	Odisha	5482	8	370286	2.25	144756	1.32
14	Punjab	6860	4	466992	2.84	253966	2.32
15	Rajasthan	8048	10	478797	2.92	368836	3.37
16	Tamil Nadu	12993	6	1020907	6.22	1036274	9.46
17	Uttar Pradesh	18492	12	1287176	7.84	525691	4.80
18	West Bengal	9538	10	909072	5.54	414111	3.78
	<b>Special category</b>						
19	Arunachal Pradesh	180	8	19926	0.12	4794	0.04
20	Assam	3100	11	775579	4.72	81870	0.75
21	Himachal Pradesh	1728	4	113052	0.69	35077	0.32
22	Jammu and Kashmir	1830	7	143322	0.87	69276	0.63
23	Manipur	223	14	12585	0.08	7079	0.06
24	Meghalaya	382	9	26230	0.16	9747	0.09
25	Mizoram	218	6	12279	0.07	5230	0.05
26	Nagaland	192	11	13652	0.08	5398	0.05
27	Poduchery	277	6	22504	0.14	14508	0.13
28	Sikkim	165	4	11116	0.07	3799	0.03
29	Telangana	5735	7	621746	3.79	561844	5.13
30	Tripura	592	7	28656	0.17	11857	0.11
31	Uttaranchal	2265	5	661815	4.03	58247	0.53

**Table no.5.3 State-wise percentage of credit to deposits of Scheduled Commercial Banks Dec.2019 and Dec.2020**

(Rs. in Crores)

S.No.	States	Last Friday of (As on Dec.2020)			Last Friday of (As on Dec.2021)		
		Deposits in crores	Credit in crores	%age of credit to deposits	Deposits in crores	Credit in crores	%age of credit to deposits
0	1	2	3	4	5	6	7
	<b>Non Special category</b>						
1	Andhra Pradesh	327947	406130	123.84	366478	471838	128.75
2	Bihar	377978	135547	35.86	402144	158572	39.43
3	Chhattisgarh	164662	100131	60.81	176878	108855	61.54
4	Delhi	1217650	1348639	110.76	1398964	1308579	93.54
5	Goa	74875	19039	25.43	86059	20920	24.31
6	Gujarat	763175	545252	71.45	843264	581725	68.98
7	Haryana	475763	271492	57.06	557146	289312	51.93
8	Jharkhand	237685	66845	28.12	258871	77067	29.77
9	Karnataka	1075357	694273	64.56	1215335	740288	60.91
10	Kerala	547651	351908	64.26	610519	375588	61.52
11	Madhya Pradesh	398704	273967	68.71	458517	304863	66.49
12	Maharashtra	2754968	2826220	102.59	3053453	2895742	94.83
13	Odisha	338848	134668	39.74	370286	144756	39.09
14	Punjab	412864	234204	56.73	466992	253966	54.38
15	Rajasthan	427591	334524	78.23	478797	368832	77.03
16	Tamil Nadu	900511	965900	107.26	1020907	1036274	101.51
17	Uttar Pradesh	1155018	470818	40.76	1287176	525691	40.84
18	West Bengal	824404	403292	48.92	909072	414111	45.55
	<b>Special category</b>						
19	Arunachal Pradesh	16608	4269	25.70	19926	4794	24.06
20	Assam	166270	70658	42.50	775579	81870	10.56
21	Himachal Pradesh	104488	31294	29.95	113052	35077	31.03
22	Jammu and Kashmir	128004	58716	45.87	143322	69276	48.34
23	Manipur	10253	5927	57.81	12585	7079	56.25
24	Meghalaya	23460	8369	35.67	26230	9747	37.16
25	Mizoram	11313	4085	36.11	12279	5230	42.59
26	Nagaland	12050	4594	38.12	13652	5398	39.54
27	Poduchery	19838	12841	64.73	22504	14508	64.47
28	Sikkim	9984	3156	31.61	11116	3799	34.18
29	Telangana	499639	510696	102.21	621746	561844	90.37
30	Tripura	26496	11250	42.46	28656	11857	41.38
31	Uttaranchal	149730	54302	36.27	666815	58247	8.74

Table no.5.4 State-wise Net Small Savings Collections

(Rs. in Crores)

S.No.	States	Net amount (including P.P.F) collected through post offices								
		2011-2012	2013-2014	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
0	1	2	3	4	5	6	7	8	9	10
	<b>Non Special category</b>									
1	Andhra Pradesh	-1204.60	-958.10	-1126.44	507.13	1196.41	2327.35	3487.03	4843.63	5644.12
2	Bihar	-1064.66	1668.49	1913.58	3014.82	2890.64	2747.26	3846.41	6944.77	6163.98
3	Chhattisgarh	-35.21	278.69	237.88	720.97	808.95	-690.94	1508.11	2246.76	2661.97
4	Delhi	-2093.85		716.17	1271.19	2027.67	3027.21	3705.13	7079.79	8596.49
5	Goa	707.57	-3.44	-57.69	54.8	42.02	184.88	247.98	526.17	588.84
6	Gujarat	-625.72	365.84	-478.15	3105.1	1744.39	3466.87	7906.68	12017.13	14194.47
7	Haryana	67.05	437.69	444.4	1573.09	1778.41	2669.02	3592.90	6514.82	6723.80
8	Jharkhand	3.66	194.94	337.55	1352.33	1042.43	1422.46	1907.23	2835.62	3492.45
9	Karnataka	-2130.06	237.67	446.44	2938.5	2739.11	1083.13	6865.11	2774.69	12142.65
10	Kerala	-2655.12	220.49	57.33	1269.33	1717.41	2956.62	3445.74	4174.88	4538.12
11	Madhya Pradesh	-53.58	1617.24	579.22	1501.17	1583.86	2263.16	3215.36	4964.08	5633.12
12	Maharashtra	76.83	-46.14	-1318.91	1117.23	2902.19	6200.06	10369.91	19220.28	21288.58
13	Odisha	816.70	1007.70	1104.57	2552.09	2300.49	2915.07	4104.34	6227.36	6589.59
14	Punjab	214.02	1013.49	925.82	3276.83	3819.42	3335.55	5091.17	6110.73	9951.75
15	Rajasthan	-456.48	-35.86	-351.83	770.5	2281.01	2780.69	5568.59	9212.32	10428.08
16	Tamil Nadu	-1735.41	-446.01	-970.68	1979.4	3510.01	8215.46	11417.79	16387.50	11827.27
17	Uttar Pradesh	-1968.71	3487.74	2634.01	6037.37	6573.79	7639.69	10435.71	14859.56	16153.90
18	West Bengal	-51.88	2399.22	2221.39	8383.03	5644.04	10481.55	16479.08	21293.09	19223.66
	<b>Special category</b>									
19	Arunachal Pradesh	463.97	43.55	55.58	94.04	97.80	118.49	95.26	99.90	131.08
20	Assam	-34.18	707.04	718.53	1316.24	1507.01	1522.72	1922.51	2765.17	3061.58
21	Himachal Pradesh	-2717.25	852.73	815.02	1458.27	1633.38	2104.66	2849.75	3494.88	4207.95
22	Jammu and Kashmir	637.07	384.63	354.92	646.73	663.23	684.37	784.59	1467.42	1828.53
23	Manipur	-3.57	-4.65	12.24	20.03	37.06	26.31	39.08	35.09	84.54
24	Meghalaya	0.55	59.03	37.47	36.91	65.86	70.04	114.13	129.75	113.63
25	Mizoram	-62.04	5.39	4.99	9.9	-5.50	-5.32	14.31	-368.99	51.42
26	Nagaland	-125.45	-4.51	5	28.02	27.21	20.02	36.54	43.53	40.85
27	Poduchery	-1282.03		-27.17	31.21	44.41	97.07	123.60	203.45	208.27
28	Sikkim	-5.78	12.10	12.3	11.00	14.09	21.04	46.26	54.56	51.39
29	Telangana				1076.02	630.89	1035.72	856.15	1746.43	2094.63
30	Tripura	16.85	111.73	171.67	320.15	344.72	441.02	546.42	1071.51	640.84
31	Uttaranchal	-105.52	743.64	807.82	1355.75	1410.92	2509.15	2596.15	3028.11	3553.20

Table no.5.5 Small Saving Schemes in Punjab

(Rs. in Thousands)

S. N	Name of Schemes	1990-91	2000-01	2011-12	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
0	1	2	3	4	5	6	7	8	9	10	11	12
<b>1</b>	<b>Post of Saving Bank Deposits</b>											
	i) Gross Receipts	1480735	4827438	41080900	45954044	5495101	8430968	119784255	125925653	146153290	162779798	186052221
	ii) Encashment	1287433	4442172	39765257	43661177	5349099	8023374	111559372	122473531	138746855	15808818	181064362
	iii) Net Receipts	193302	385266	1315643	2292867	146002	407594	8224883	3452122	7406435	4691680	4987859
<b>2</b>	<b>10 Year Cumulative Time Deposits</b>											
	i) Gross Receipts	16538	0.03	-	-	1469199	-	-	-	-	-	-
	ii) Encashment	45162	0.00	-	-	1475045	-	-	-	44	165	134
	iii) Net Receipts	-28624	0.03	-	-	-5846	-	-	-	-44	-165	134
<b>3</b>	<b>Five Year Post office Deposits</b>											
	i) Gross Receipts	411506	3598705	12343737	13800504	-	1560309	16627141	14955665	23427301	21078533	254367717
	ii) Encashment	272129	1136457	11558622	11303045	-	1416322	12271344	14521418	14174331	17521405	19084297
	iii) Net Receipts	139377	1862248	785115	2497459	-	143987	4355797	243424	9252970	3557128	6352420
<b>4</b>	<b>Post office time Deposits</b>											
	i) Gross Receipts	209926	4095167	-	-	-	-	-	-	-	-	-
	ii) Encashment	227517	2308017	-	-	-	-	-	-	-	-	-
	iii) Net Receipts	-17591	1787150	-	-	-	-	-	-	-	-	-
<b>5</b>	<b>National Saving Certificates II to V issue</b>											
	i) Gross Receipts	0	0	-188240	-	-	-	-	-	-	-	-
	ii) Encashment	292	0	-2	23	0.28	-	3	3	-	-	-
	iii) Net Receipts	-292	0	-188238	-23	-0.28	-	-3	-2	-	-	-
<b>6</b>	<b>National Savings Certificates VI to VII issue</b>											
	i) Gross Receipts	0	0	5331	-	-	-	-	-	-	-	-
	ii) Encashment	104299	0	12794	63521	1628	695	364501	666	41737	-	-
	iii) Net Receipts	-104299	0	-7463	-63521	-1628	-695	-364501	-666	-41737	-	-
<b>7</b>	<b>Public Provident Funds</b>											
	i) Gross Receipts	482014	4913417	5591596	7842982	886561	1071759	12153188	14316254	13232495	13248221	15055180
	ii) Encashment	2780	892570	1769769	2147453	294436	314850	2990160	3574347	4413981	4551336	4902818
	iii) Net Receipts	449234	4020847	3821817	5695529	592125	756909	9163028	10741907	8818513	8696885	10152362
<b>8</b>	<b>N.S.C &amp; Old Certificates</b>											
	i) Gross Receipts	0	0	2909	-	-	5	-	-	-	-	-
	ii) Encashment	956802	19965	1570	-	-	142	-	-	-	-	-
	iii) Net Receipts	-956802	-19965	1339	-	-	-137	-	-	-	-	-
<b>9</b>	<b>Indra Vikas Patra</b>											
	i) Gross Receipts	771416	2875	-81595	-	-	-	-	-	-	-	-
	ii) Encashment	0	(-)111921	-811	2115	252	-537	265	593	2818	90	429
	iii) Net Receipts	771416	-1116346	-80784	-2115	-252	-537	-265	-593	-2818	-90	429



**Table no.5.5 Small Saving Schemes in Punjab**

**(Rs. in Thousands)**

S. N	Name of Schemes	1990-91	2000-01	2011-12	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
0	1	2	3	4	5	6	7	8	9	10	11	12
<b>10</b>	<b>Monthly Income Schemes</b>											
	i) Gross Receipts	254701	6000462	9747599	6346395	702255	1247429	11337200	13456858	10894654	12998318	
	ii) Encashment	25423	1154807	17305874	7096133	942501	1583203	16366366	13695372	7609774	8333005	11807766
	iii) Net Receipts	229278	4845655	-7558275	-749738	-240246	-335174	5029166	-238514	3284879	4665313	4473674
<b>11</b>	<b>N.S.S. 1987</b>											
	i) Gross Receipts	637626	79027	76620	118033	9004	5663	115209	100134	127995	90133	108647
	i) Encashment	6310	184408	153790	114828	11151	9686	67245	88743	109806	93576	100774
	iii) Net Receipts	631316	(-)105381	-77170	3205	-2147	-4023	47964	11391	18188	-3443	7873
<b>12</b>	<b>N.S.S (1992)</b>											
	i) Gross Receipts	0	8938	27013	63462	74	164	11516	2528	2687	2665	2006
	ii) Encashment	0	12979	77437	3320	346	387	19412	43948	9329	1776	971
	iii) Net Receipts	0	(-)4041	-50424	60142	-272	-223	-13458	-40420	-6641	889	1035
<b>13</b>	<b>Kisan Vikas Patra</b>											
	i) Gross Receipts	1850411	15414010	2525226	5467	148544	1138775	6004847	8470150	6842934	9400679	9397284
	ii) Encashment	10614	6199690	6318578	10063800	1007091	971450	4903604	6996437	7642267	667633	1036412
	iii) Net Receipts	1339797	9214320	-3793352	-10058333	-858547	167325	1101243	-1473713	-799333	8733056	8360872
<b>14</b>	<b>National Savings certificate VIII Issue</b>											
	i) Gross Receipts	574290	4254686	4097135	7506063	748866	530420	5477409	9009164	11406506	17002409	18038206
	ii) Encashment	2377	1002650	4004813	2665495	230553	360543	5588299	8640354	5814325	5385093	9872074
	iii) Net Receipts	571913	3255036	92322	4840568	518313	169877	-110890	368810	5592180	11617316	8166132
<b>15</b>	<b>Deposit Scheme relating to Govt. Employees</b>											
	i) Gross Receipts	-	-	-	1243780	119566	49660	20	-	-	-	-
	ii) Encashments	-	-	-	-80602	-3748	284	19826	-	-	-	-
	iii) Net Receipts	-	-	-	1324382	115818	49376	-19806	-	-	-	-
<b>16</b>	<b>Time Deposits 1-2-3-5</b>											
	i) Gross Receipts	-	-	16670052	-	-	-	-	-	63505664	79670022	98924882
	ii) Encashments	-	-	19557024	-	-	-	-	-	51668048	59322536	75957984
	iii) Net Receipts	-	-	-2886972	-	-	-	-	-	11837616	20347486	22966898
<b>17</b>	<b>5 year cumulative time Deposits</b>											
	i) Gross Receipts	-	-	-	27112139	3457746	4912809	46148110	54966340	-	15479	-
	ii) Encashment	-	-	-	21233863	2660591	3313981	44510908	46391054	232601	-104	-22
	iii) Net Receipts	-	-	-	5878276	797155	1598828	1637202	8575286	-233601	15583	-22
<b>18</b>	<b>Sr. Citizens Saving Schemes</b>											
	i) Gross Receipts	-	-	1449741	666495	90683	-	3528722	5536196	-	6925630	9916924
	ii) Encashment	-	-	2972656	1561974	262749	-	1278632	1790827	5850876	2008857	2490951
	iii) Net Receipts	-	-	-1522915	-8955479	-172066	-	2250090	3745369	2593325	4916773	7425973
<b>19</b>	<b>Sukanya</b>											
	i) Gross Receipts	-	-	-	176951	14905	172532	2102053	3002270	3728641	4427410	5280554
	ii) Encashment	-	-	-	218812	-	9	103523	12490	22274	58423	79419
	iii) Net Receipts	-	-	-	-41861	14905	172523	22056056	2989780	3706366	4368987	5201135