



2017 - 2018

STATE FINANCES:

A

COMPARISON

ECONOMIC ADVISER, GOVERNMENT OF PUNJAB

Website: www.esopb.gov.in

PREFACE

The Report entitled “State Finances: A Comparison Study” 2017-18 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 2015-16 (Account), 2016-17 (Revised Estimates) and 2017-18 (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

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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. 3rd 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 29 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, Tripura and Uttaranchal all situated in hilly areas have been taken in special category and rest of the 17 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

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 2017-18, Revised Estimates for the year 2016-17 and Actual for the year 2015-16.

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 2017-18 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 2017-18. 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.39022.85 crore in 2014-15(A) increased to Rs.41523.38 crore in 2015-16(A) showing an increase of 6.41%.
- Out of the total Receipts on the Revenue Account, State's own Tax & Non Tax Revenue constitutes a dominant proportion which was 72.91 in 2014-15(A) and 70.67% in 2015-16(A).
- Share of transfer of resources from the centre in the form of State's Share in Central Taxes and grants were 27.09% and 29.33% during 2014-15 and 2015-16(A).

Revenue Expenditure:

- Expenditure on Revenue Account was Rs.46613.49 crore, Rs.50073.49 crore, Rs.62733.81 crore & Rs. 74864.74 crore during 2014-15(A), 2015-16(A), 2016-17(RE) & 2017-18(BE), thus showing an increase of 7.42%, 25.28% & 19.34%.

- During the year 2014-15(A), 2015-16(A) & 2016-17(RE) & 2017-18 (BE), The maximum share of the Revenue Expenditure on interest payment and servicing of debt was 19.22%, 19.53%, 19.10% & 19.92% followed by pension & Miscellaneous General Services at 15.55%, 15.64%, 12.97% & 13.55% and expenditure incurred on Education Sports & Arts was 15.52%, 16.60%, 14.71% & 13.35 %.

Capital Receipts:

- Capital Account Receipts, which play a vital role in creating Capital Assets in the State, stood at Rs. 9984.17 crore in 2014-15(A) and have increased to Rs. 6688.89 crore in 2015-16(A) showing decrease of 33.00 %.
- Net loans from the centre were Rs. (283.54) crore in 2014-15(A) and (-49.19) crore in 2015-16(A).

Capital Expenditure:

- The Capital Expenditure during 2014-15(A) was Rs.3388.71 crore. This was Rs.3339.62 crore for the year 2015-16(A) showing an increase of 1.47% over the previous year.
- The maximum share of Capital Expenditure goes to Capital Account of Economic Services which 61.13% in 2014-15(A) and 59.22% in 2015-16(A).

Overall Budgetary Position:

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

- The deficit of Revenue Account decreased from Rs.(-)7590.64 crore in 2014-15(A) to Rs.(-)8550.11 crore in 2015-16(A).
- The Capital Account surplus was Rs.6595.46 crore during 2014-15(A) and Rs.3349.27 crore during 2015-16(A).
- The overall budgetary position shows the surplus of Rs. 995.18 crore during 2014-15(A) and Rs.5200.84 crore during 2015-16(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.10692.14 crore during 2014-15 (A) and Rs.11970.41 crore during 2015-16(A).

Table No. 1.1 State Budget-Receipts on Revenue Account

(Rs in Crores)

S.No.	Source	2014-15(A)	2015-16(A)	2016-17(RE)	2017-18(BE)
	1	2	3	4	5
A	Total Revenue Receipts (1+2+3)	39022.85	41523.38	51371.80	60079.87
1	Central Transfers (i+ii)	10572.91	12177.47	14859.38	17328.64
(i)	Share of Central Taxes	4702.96	8003.75	9599.70	10650.64
(ii)	Grants-in Aid from Centre	5869.95	4173.72	5259.68	6678.00
2	State 's own Tax Revenue(i+viii)	25570.21	26695.64	30251.84	39526.28
(i)	VAT (State Share)	15455.17	15856.64	18596.26	25800.00
(ii)	State Excise	4246.11	4796.45	5426.75	5422.47
(iii)	Stamps & Registrations	2474.15	2448.98	2600.00	2400.00
(iv)	Taxes on Vehicles	1393.32	1474.83	1478.91	3175.00
(v)	Taxes on Goods & Passengers	0.00	6.66	0.00	0.00
(vi)	Electricity Duty	1875.23	1967.42	1984.05	2400.00
(vii)	Land Revenue	47.30	55.21	66.92	220.00
(viii)	Other Taxes (Entertainment Tax, Luxury Tax etc.)	78.93	89.45	98.95	108.81
3	State 's own Non Tax Revenue(i+iv)	2879.73	2650.27	6260.58	3224.95
(i)	Punjab Roadways	161.66	148.49	213.84	250.00
(ii)	Misc. General Services	1473.47	999.84	3063.57	105.30
(iii)	Interest Receipts	193.88	225.28	1358.62	1339.71
(iv)	Other Non- tax Revenue	1050.72	1276.66	1624.55	1529.94

Source: Punjab Budget Documents

Table no. 1.2 State Budget-Expenditure on Revenue Account

(Rs. in Crores)

S.No.	Type of Expenditure	2014-15(A)	2015-16(A)	2016-17(RE)	2017-18(BE)
	1	2	3	4	5
B	Total Revenue Expenditure	46613.49	50073.49	62733.81	74864.74
(i)	Interest Payments	8960.48	9781.77	11981.71	14910.49
(ii)	Power Subsidy	2504.86	510.00	2891.84	2597.24
(iii)	Pension & other Retirement benefits	7249.21	7832.82	8140.16	10147.23
(iv)	Police	4237.68	4489.81	5161.67	5236.87
(v)	Public Works	469.96	368.21	402.96	443.97
(vi)	General Education	7236.05	8312.32	9226.68	9992.76
(vii)	Medical & Public Health	2169.91	2407.53	2942.96	3057.68
(viii)	Major & Medium Irrigation	946.46	1028.69	942.02	1008.06
(ix)	Crop Husbandry	2741.58	5131.77	6850.78	9890.66
(x)	Road Transport	311.73	324.36	328.21	325.46
(xi)	Misc. General Services	56.97	46.57	64.33	870.53
(xii)	Other Expenditure	9728.60	9839.64	13800.49	16383.79

Source: Punjab Budget Documents

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

Head	2014-15(A)	2015-16(A)	2016-17(RE)	2017-18(BE)
1	2	3	4	5
I. Market Loan(net)	7684.58	9199.01	12143.51	12133.68
II. Small Saving Loan from the Centre	-454.83	-4109.54	-14572.88	-4432.84
III. Provident Funds(net)*	1735.36	1108.94	1336.50	1702.00
IV. Recoveries of Loans and Advances	137.15	218.45	900.78	79.97
V. Loan from the Centre (a-b)	283.54	-49.19	326.96	472.15
a)Gross Loan (1 to 5)	566.62	265.33	654.94	800.00
1. Non Plan**	4.70	0.00	0.00	0.00
2. State Plan Schemes	561.92	265.33	654.94	800.00
3. Central Plan Schemes	0.00	0.00	0.00	0.00
4. Centrally sponsored schemes	0.00	0.00	0.00	0.00
5. Ways and Means of Advances	0.00	0.00	0.00	0.00
b)Repayments	283.08	314.52	327.98	327.85
VI. Loan from S.B.I and other Banks (net)	0.00	0.00	0.00	0.00
VII. Financial Institutions (net)***	-152.24	5648.51	10326.96	338.09
VIII. Reserve Fund(net)	649.54	-525.46	954.70	547.99
IX. Deposits and advances(net)	401.97	114.36	112.78	200.01
X. Suspense and Miscellaneous(net)	288.49	-4918.89	0.00	0
XI Remittances and Inter state settlement (net)	3.23	2.70	0.00	0
XII. Contingency Fund(net)	0.00	0.00	0.00	0.00
XIII. Ways and means of Advances from R.B.I.(net)	-592.62	0.00	0.00	0.00
Total Receipts on Capital Account	9984.17	6688.89	11529.31	11041.05

*: State Provident fund and General insurance fund

**: Excluding Small Saving Loan from the Centre

***: RBI, NABARD, LIC, GIC and NCDC

Source: Punjab Budget Documents

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

Heads	2014-15(A)	2015-16(A)	2016-17(RE)	2017-18(BE)
1	2	3	4	5
I.Capital Outlay (1 to 3)	3118.44	3059.42	6117.87	6157.08
1.Capital Account of General Services	252.28	252.88	443.94	310.31
2.Capital Account of Social Services	794.62	828.63	1830.51	3292.98
3.Capital Account of Economic Services (i to ix)	2071.54	1977.91	3843.42	2553.79
i)Agriculture and Allied Activities	90.02	79.92	216.46	45.10
ii)Rural Development	92.24	88.28	202.90	339.85
iii)Other Special Programme	0.00	0.00	0.00	0.00
iv)Irrigation and Flood Control	659.09	751.52	1580.28	872.23
v)Energy	0.00	0.00	9.00	51.50
vi)Industry and Minerals	0.00	15.98	0.00	10.33
vii)Transport	967.22	891.42	1592.86	848.72
viii) Science,Technology and Environment	0.00	0.00	1.50	4.06
ix)General Economic Services	262.97	150.79	240.42	383.00
II. Loans and Advances (i+ii)	270.27	280.20	756.63	372.16
i)Power Projects	0.00	0.00	0.00	0.00
ii)Other	270.27	280.20	756.63	372.16
Total Expenditure on Capital Account (I+II)	3388.71	3339.62	6874.50	6529.24

Source:- Punjab Budget Documents

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

Heads	2014-15(A)	2015-16(A)	2016-17(RE)	2017-18(BE)
1	2	3	4	5
I.Revenue Account				
1.Receipts	39022.85	41523.38	51371.80	60079.87
2.Expenditure	46613.49	50073.49	62733.81	74864.74
Balance(1-2)	-7590.64	-8550.11	-11362.01	-14784.87
II. Capital Account				
1.Receipts	9984.17	6688.89	11529.31	11041.05
2.Expenditure	3388.71	3339.62	6874.50	6529.24
Balance(1-2)	6595.46	3349.27	4654.81	4511.81
Over all Balance (I+II) Or Increase or Decrease in Cash Balance	-995.18	-5200.84	-6707.20	-10273.06
1.Opening Balance	-69.18	-1064.36	-6265.20	-12972.40
2.Closing Balance	-1064.36	-6265.20	-12972.40	-23245.46

Source:- Punjab Budget Documents

Table no. 1.6 Net Transfer of Resources from Centre to the State

(Rs. in Crores)

Heads	2014-15(A)	2015-16(A)	2016-17(RE)	2017-18(BE)
1	2	3	4	5
I.Share of Central Taxes & Duties(1+2)	4702.97	8003.75	9599.70	10650.64
1.Taxes on Income	1172.75	1761.21	2142.05	2749.00
2.Union Excise Duties	3530.22	6242.54	7457.65	7901.64
II. Grants(1 to 4)	5869.95	4173.72	5259.67	6655.72
1.Non-Plan Grants	2003.87	1274.64	1429.97	1107.42
2.State Plan Schemes	3641.24	2320.13	3430.05	4973.94
3.Central Plan Schemes	80.56	341.75	391.73	574.36
4.Centrally sponsored Schemes	144.28	237.20	7.92	22.28
III.Loans Net a-(b+c)	119.22	-207.06	176.81	336.06
a)Gross Loan (1 to 5)	566.62	265.33	654.94	800.00
1.Non-Plan	4.70	0.00	0.00	0.00
2.State Plan Schemes	561.92	265.33	654.94	800.00
3.Central Plan Schemes	0.00	0.00	0.00	0.00
4.Centrally sponsored Schemes	0.00	0.00	0.00	0.00
5.Ways and Means of Advances	0.00	0.00	0.00	0.00
b.Repayment of Loans	283.08	314.52	327.98	327.85
c.Interest Payments	164.32	157.87	150.15	136.09
Total transfer of Resources (Net) (I to III)	10692.14	11970.41	15036.18	17642.42

Source: Punjab Budget Documents

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

(Rs. in Crores)

Item	2014-15(A)	2015-16(A)	2016-17(RE)	2017-18(BE)
1	2	3	4	5
1.Revenue from State Taxes	25570.21	26695.64	30251.84	39526.28
2. Gross State Domestic Product at current Prices	354908	392411	433660	471276
Percentage of state taxes to GSDP	7.20	6.80	6.98	8.39

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 2017-18(BE), Punjab own tax revenue is 0.44% 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 99.56 % of the total revenue receipts during the same period.

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

(Rs. in Lakhs)

S.No.	States	2014-15(A)	2015-16(A)	2016-17(RE)	2017-18(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	50109	49891	123265	103443
2	Bihar	33208	75970	68803	70000
3	Chhattisgarh	33872	37185	55824	60888
4	Goa	2538	2451	18291	6164
5	Gujarat	228361	311095	313597	420596
6	Haryana	1528	1497	1815	2474
7	Jharkhand	14065	24723	44982	54982
8	Karnataka	107390	103336	109300	115135
9	Kerala	26109	31485	32375	38490
10	Madhya Pradesh	116196	117054	135020	172521
11	Maharashtra	344708	394087	401787	596920
12	Odisha	81461	76440	77699	82599
13	Punjab	4730	5521	6692	22000
14	Rajasthan	29373	28179	36901	38401
15	Tamil Nadu	18060	26544	36312	37255
16	Uttar Pradesh	57052	55558	56715	76513
17	West Bengal	275070	294962	311500	333807
	Special category				
18	Arunachal Pradesh	600	889	977	1075
19	Assam	38467	44440	55551	69439
20	Himachal Pradesh	1688	743	1801	1963
21	Jammu and Kashmir	1458	1218	919	919
22	Manipur	2469	2581	2750	2750
23	Meghalaya	354	754	1093	1074
24	Mizoram	2510	2428	2366	2501
25	Nagaland	2871	3040	3098	3108
26	Sikkim	1410	977	1590	1709
27	Telangana	32705	54138	50734	59300
28	Tripura	4988	4579	5995	6620
29	Uttaranchal	6130	5230	18903	10283
	All States	1519480	1756995	1976655	2392929

**Table no. 2.2 Tax Revenue of the State Governments
(Non-Tax Revenue)**

(Rs. in Lakhs)

S.No.	States	2014-15(A)	2015-16(A)	2016-17(RE)	2017-18(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	5741618	6130142	7431355	8182140
2	Bihar	5738119	7361218	8608923	9662746
3	Chhattisgarh	2373158	3241946	4098502	4367972
4	Goa	477112	587462	651029	728969
5	Gujarat	6935256	7522888	8045888	9324453
6	Haryana	3116739	3641033	4506948	5168678
7	Jharkhand	1969617	2720047	3453584	4038488
8	Karnataka	8376057	9850015	10987775	12071326
9	Kerala	4289769	5137094	5944890	6991836
10	Madhya Pradesh	5951216	7744095	8884910	9967632
11	Maharashtra	12924685	15077317	16692745	18487264
12	Odisha	3519491	4533639	5074450	5739568
13	Punjab	3022587	3464418	3978463	4995692
14	Rajasthan	5819616	7034705	8017286	9141382
15	Tamil Nadu	9529997	10056451	11146154	12644138
16	Uttar Pradesh	14022511	17152438	19230142	23214328
17	West Bengal	6125596	7670637	9043685	10195900
	Special category				
18	Arunachal Pradesh	156614	760175	902916	1003851
19	Assam	2134885	2644698	3101590	4139121
20	Himachal Pradesh	856746	1029956	1153271	1274535
21	Jammu and Kashmir	1079659	1512750	1793252	1963250
22	Manipur	201903	366703	427682	478211
23	Meghalaya	231732	432573	492645	588746
24	Mizoram	115209	268224	314282	347995
25	Nagaland	142259	293747	348136	368507
26	Sikkim	132277	242732	284602	313020
27	Telangana	3714984	5178396	6449569	7903099
28	Tripura	285446	455248	545005	588380
29	Uttaranchal	1206947	1465868	1708958	2079093
	All States	110191805	133576615	153318637	175970320

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

(Rs. in Lakhs)

S.No.	States	2014-15(A)	2015-16(A)	2016-17(RE)	2017-18(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	5791727	6180033	7554620	8285583
2	Bihar	5771327	7437188	8677726	9732746
3	Chhattisgarh	2407030	3279131	4154326	4428860
4	Goa	479650	589913	669320	735133
5	Gujarat	7163617	7833983	8359485	9745049
6	Haryana	3118267	3642530	4508763	5171152
7	Jharkhand	1983682	2744770	3498566	4093470
8	Karnataka	8483447	9953351	11097075	12186461
9	Kerala	4315878	5168579	5977265	7030326
10	Madhya Pradesh	6067412	7861149	9019930	10140153
11	Maharashtra	13269393	15471404	17094532	19084184
12	Odisha	3600952	4610079	5152149	5822167
13	Punjab	3027317	3469939	3985155	5017692
14	Rajasthan	5848989	7062884	8054187	9179783
15	Tamil Nadu	9548057	10082995	11182466	12681393
16	Uttar Pradesh	14079563	17207996	19286857	23290841
17	West Bengal	6400666	7965599	9355185	10529707
	Special category				
18	Arunachal Pradesh	157214	761064	903893	1004926
19	Assam	2173352	2689138	3157141	4208560
20	Himachal Pradesh	858434	1030699	1155072	1276498
21	Jammu and Kashmir	1081117	1513968	1794171	1964169
22	Manipur	204372	369284	430432	480961
23	Meghalaya	232086	433327	493738	589820
24	Mizoram	117719	270652	316648	350496
25	Nagaland	145130	296787	351234	371615
26	Sikkim	133687	243709	286192	314729
27	Telangana	3747689	5232534	6500303	7962399
28	Tripura	290434	459827	551000	595000
29	Uttaranchal	1213077	1471098	1727861	2089376
	All States	111711285	135333610	155295292	178363249

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

(Rs. in Lakhs)

S.No.	States	2014-15(A)	2015-16(A)	2016-17(RE)	2017-18(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	56.75	55.90	136.66	113.48
2	Bihar	29.26	65.45	57.96	57.67
3	Chhattisgarh	122.23	131.48	193.40	206.69
4	Goa	168.71	161.65	1196.90	400.19
5	Gujarat	352.55	471.93	467.45	616.04
6	Haryana	5.61	5.39	6.42	8.59
7	Jharkhand	39.35	67.79	120.88	144.80
8	Karnataka	165.71	157.15	163.80	170.06
9	Kerala	76.72	92.07	94.22	111.48
10	Madhya Pradesh	148.62	146.97	166.42	208.73
11	Maharashtra	289.13	325.70	327.18	478.95
12	Odisha	184.27	170.66	171.21	179.64
13	Punjab	16.21	18.68	22.35	72.55
14	Rajasthan	39.61	37.27	47.87	48.85
15	Tamil Nadu	23.62	34.22	46.14	46.66
16	Uttar Pradesh	26.56	25.40	25.46	33.72
17	West Bengal	285.85	302.56	315.39	333.60
	Special category				
18	Arunachal Pradesh	39.58	57.30	61.54	66.17
19	Assam	115.91	131.83	162.22	199.63
20	Himachal Pradesh	23.46	10.20	24.44	26.32
21	Jammu and Kashmir	10.68	8.73	6.44	6.31
22	Manipur	84.73	87.08	91.21	89.67
23	Meghalaya	10.82	22.49	31.82	30.50
24	Mizoram	211.96	200.88	191.78	198.61
25	Nagaland	145.25	153.87	156.89	157.47
26	Sikkim	216.30	147.27	235.50	248.73
27	Telangana				
28	Tripura	128.57	116.41	150.32	163.72
29	Uttaranchal	56.49	47.35	168.18	89.89
	All States	116.65	136.07	150.60	179.35

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

(Rs. in Lakhs)

S.No.	States	2014-15(A)	2015-16(A)	2016-17(RE)	2017-18(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	6501.45	6868.58	8239.21	8976.47
2	Bihar	5055.10	6341.67	7252.66	7960.55
3	Chhattisgarh	8564.07	11463.14	14199.32	14827.46
4	Goa	31715.79	38745.17	42601.09	47327.32
5	Gujarat	10706.91	11412.12	11993.23	13657.33
6	Haryana	11433.17	13116.41	15944.00	17956.37
7	Jharkhand	5511.00	7458.56	9280.64	10635.46
8	Karnataka	12924.96	14979.22	16467.38	17829.20
9	Kerala	12604.60	15022.19	17301.34	20251.05
10	Madhya Pradesh	7611.99	9723.38	10950.98	12059.96
11	Maharashtra	10840.89	12460.80	13593.35	14833.65
12	Odisha	7961.49	10122.00	11181.84	12482.69
13	Punjab	10360.84	11722.95	13289.62	16473.40
14	Rajasthan	7847.26	9303.35	10398.99	11629.09
15	Tamil Nadu	12466.47	12965.84	14164.00	15836.36
16	Uttar Pradesh	6529.22	7841.52	8631.69	10230.78
17	West Bengal	6365.63	7868.14	9156.59	10189.70
	Special category				
18	Arunachal Pradesh	10330.44	49000.30	56876.06	61794.31
19	Assam	6433.02	7845.28	9057.50	11899.37
20	Himachal Pradesh	11908.45	14144.85	15649.04	17087.74
21	Jammu and Kashmir	7901.81	10838.49	12577.79	13480.33
22	Manipur	6928.96	12371.82	14185.14	15592.86
23	Meghalya	7085.67	12905.44	14340.55	16721.62
24	Mizoram	9728.90	22190.98	25474.19	27634.77
25	Nagaland	7197.00	14868.33	17630.10	18671.06
26	Sikkim	20291.99	36588.75	42153.95	45556.75
27	Telangana	11517.59			
28	Tripura	7357.92	11574.02	13666.00	145551.38
29	Uttaranchal	11121.61	13272.57	15204.48	18175.84
	All States	8459.51	10344.69	11680.94	13188.99

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

(Rs. in Lakhs)

S.No.	States	2014-15(A)	2015-16(A)	2016-17(RE)	2017-18(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	6558.19	6924.48	8375.87	9089.95
2	Bihar	5084.36	6407.12	7310.62	8018.22
3	Chhattisgarh	8686.30	11594.62	14392.72	15034.15
4	Goa	31884.50	38906.82	43797.99	47727.51
5	Gujarat	11059.62	11884.05	12460.68	14273.37
6	Haryana	11438.78	13121.80	15950.42	17964.96
7	Jharkhand	5550.35	7526.35	9401.52	10780.26
8	Karnataka	13090.67	15136.37	16631.18	17999.26
9	Kerala	12681.32	15114.26	17395.56	20362.53
10	Madhya Pradesh	7760.61	9870.35	11117.40	12268.69
11	Maharashtra	11130.02	12786.50	13920.53	15312.60
12	Odisha	8145.76	10292.66	11353.05	12662.33
13	Punjab	10377.05	11741.63	13311.97	16545.95
14	Rajasthan	7886.87	9340.62	10446.86	11677.94
15	Tamil Nadu	12490.09	13000.96	14210.15	15883.02
16	Uttar Pradesh	6555.78	7866.92	8657.15	10264.50
17	West Bengal	6651.48	8170.70	9471.98	10523.31
	Special category				
18	Arunachal Pradesh	10370.02	49057.6	56937.60	61860.60
19	Assam	6548.93	7977.11	9219.72	12098.99
20	Himachal Pradesh	11931.91	14155.05	15673.45	17114.06
21	Jammu and Kashmir	7912.49	10847.22	12584.23	13486.64
22	Manipur	7013.69	12458.90	14276.35	15682.53
23	Meghalaya	7096.49	12927.93	14372.37	16752.12
24	Mizoram	9940.86	22391.86	25665.97	27833.46
25	Nagaland	7342.25	15021.95	17786.99	18828.53
26	Sikkim	20508.29	36735.72	42389.46	45805.48
27	Telangana				
28	Tripura	7486.49	11690.43	13816.33	14715.09
29	Uttaranchal	11178.10	13319.92	15372.66	18265.73
	All States	8576.16	10480.76	11831.54	13368.34

**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 2014-15(A)	Total Tax Revenue 2014-15(A)	% of col. 3/2	Total Revenue 2015-16(A)	Total Tax Revenue 2015-16(A)	% of col. 6/5	Total Revenue 2016-17(RE)	Total Tax Revenue 2016-17 (RE)	% of col. 9/8	Total Revenue 2017-18 (BE)	Total Tax Revenue 2017-18 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	Non Special category												
1	Andhra Pradesh	9067245	5791727	63.88	8864780	6180033	69.71	10770888	7554620	70.14	12549582	8285582	66.02
2	Bihar	7841754	5771329	73.60	9612310	7437188	77.37	12753739	8677726	68.04	13715841	9732746	70.96
3	Chhattisgarh	3793280	2407029	63.46	4606771	3279131	71.18	6278567	4154326	66.17	6609380	4428860	67.01
4	Goa	768868	479650	62.38	855225	589913	68.98	1003740	669320	66.68	1087264	735133	67.61
5	Gujarat	9197780	7163616	77.88	9748257	7833983	80.36	11252111	8359485	74.29	13152123	9745049	74.09
6	Haryana	4079866	3118266	76.43	4755655	3642530	76.59	6032709	4508763	74.74	6881088	5171152	75.15
7	Jharkhand	3156456	1983682	62.85	4063835	2744770	67.54	5765096	3498566	60.69	6560742	4093469	62.39
8	Karnataka	10414215	8483446	81.46	11881731	9953351	83.77	13286726	11097075	83.52	14489154	12186461	84.11
9	Kerala	5795047	4315879	74.48	6903266	5168579	74.87	8062009	5977265	74.14	9358474	7030324	75.12
10	Madhya Pradesh	8864078	6067411	68.45	10551059	7861149	74.51	12605075	9019930	71.56	13911567	10140153	72.89
11	Maharashtra	16541546	13269393	80.22	18503568	15471404	83.61	22001194	17094532	77.70	24373754	19084183	78.30
12	Odisha	5699788	3600951	63.18	6894144	4610079	66.87	7998342	5152149	64.42	8893152	5822167	65.47
13	Punjab	3902285	3027317	77.58	4152338	3469939	83.57	5137179	3985155	77.57	6007987	5017692	83.52
14	Rajasthan	9132691	5848991	64.04	10028512	7062884	70.43	11642776	8054187	69.18	13016207	9179783	70.53

**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 2014-15(A)	Total Tax Revenue 2014-15(A)	% of col. 3/2	Total Revenue 2015-16(A)	Total Tax Revenue 2015-16(A)	% of col. 6/5	Total Revenue 2016-17(RE)	Total Tax Revenue 2016-17 (RE)	% of col. 9/8	Total Revenue 2017-18 (BE)	Total Tax Revenue 2017-18 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Tamil Nadu	12242044	9548057	77.99	12900787	10082995	78.16	14379981	11182467	77.76	15936278	12681394	79.58
16	Uttar Pradesh	19342160	14079533	72.79	22707594	17207996	75.78	26940686	19286861	71.59	31939743	23290841	72.92
17	West Bengal	8651421	6400693	73.98	10973220	7965599	72.59	12934023	9355186	72.33	14264444	10529707	73.82
	Special Category												
18	Arunachal Pradesh	913605	157213	17.21	1055314	761064	72.12	1212240	903893	74.56	1459881	1004928	68.84
19	Assam	3818149	2173352	56.92	4245771	2689138	63.34	5900763	3157140	53.50	7071962	4208558	59.51
20	Himachal Pradesh	1784345	858433	48.11	2344048	1030699	43.97	2667670	1155070	43.30	2771389	1276499	46.06
21	Jammu and Kashmir	2893859	1081118	37.36	3578061	1513968	42.31	5017394	1794171	35.76	5806816	1964170	33.83
22	Manipur	799827	204372	25.55	828011	369284	44.60	995015	430432	43.26	1039377	480961	46.27
23	Meghalaya	642825	232088	36.10	704313	433327	61.52	898086	493738	54.98	1127980	589820	52.29
24	Mizoram	551111	117719	21.36	667640	270652	40.54	788949	316649	40.14	817331	350497	42.88
25	Nagaland	765094	145129	18.97	804356	296787	36.90	935559	351233	37.54	1085690	371615	34.23
26	Sikkim	446195	133687	29.96	378428	243709	64.40	519548	286192	55.08	532631	314729	59.09
27	Telangana	5104179	3747688	73.42	7613383	5232534	68.73	8706978	6500300.00	74.66	11308304	7962400	70.41
28	Tripura	923973	290439	31.43	942674	459827	48.78	1276834	551000	43.15	1355256	595000	43.90
29	Uttaranchal	2024655	1213077	59.92	2123444	1471098	69.28	2525590	1727861	68.41	3159308	2089376	66.13
	Total	159158341	111711285	70.19	183288495	135333610	73.84	220289467	155295292	70.50	250282705	178363249	71.26

Source:State Finances A Study of Budget of 2017-18
A report of Reserve Bank of India.

**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 2014-15(A)	Total Tax Revenue 2014-15(A)	% of col. 3/2	Total Revenue 2015-16(A)	Total Tax Revenue 2015-16(A)	% of col. 6/5	Total Revenue 2016-17(RE)	Total Tax Revenue 2016-17 (RE)	% of col. 9/8	Total Revenue 2017-18 (BE)	Total Tax Revenue 2017-18 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	Non Special category												
1	Andhra Pradesh	9067245	3275519	36.12	8864780	2684747	30.29	10770888	3216268	29.86	12549582	4264000	33.98
2	Bihar	7841754	2070424	26.40	9612310	2175124	22.63	12753739	4076012	31.96	13715841	3983096	29.04
3	Chhattisgarh	3793280	1386252	36.54	4606771	1327639	28.82	6278567	2124241	33.83	6609380	2180520	32.99
4	Goa	768868	289218	37.62	855225	265312	31.02	1003740	334420	33.32	1087264	352132	32.39
5	Gujarat	9197780	2034163	22.12	9748257	1914274	19.64	11252111	2892626	25.71	13152123	3407074	25.91
6	Haryana	4079866	961599	23.57	4755655	1113124	23.41	6032709	1523946	25.26	6881088	1709936	24.85
7	Jharkhand	3156456	1172774	37.15	4063835	1319065	32.46	5765096	2266530	39.31	6560742	2467273	37.61
8	Karnataka	10414215	1930769	18.54	11881731	1928379	16.23	13286726	2189651	16.48	14489154	2302693	15.89
9	Kerala	5795047	1479168	25.52	6903266	1734684	25.13	8062009	2084745	25.86	9358474	2328150	24.88
10	Madhya Pradesh	8864078	2796668	31.55	10551059	2689911	25.49	12605075	3585145	28.44	13911567	3771414	27.11
11	Maharashtra	16541546	3272153	19.78	18503568	3032162	16.39	22001194	4906662	22.30	24373754	5289571	21.70
12	Odisha	5699788	2098837	36.82	6894144	2284069	33.13	7998342	2846193	35.58	8893152	3070985	34.53
13	Punjab	3902285	874968	22.42	4152338	682399	16.43	5137179	1152024	22.43	6007987	990295	16.48
14	Rajasthan	9132691	3283700	35.96	10028512	2965627	29.57	11642776	3588589	30.82	13016207	3836424	29.47

**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 2014-15(A)	Total Tax Revenue 2014-15(A)	% of col. 3/2	Total Revenue 2015-16(A)	Total Tax Revenue 2015-16(A)	% of col. 6/5	Total Revenue 2016-17(RE)	Total Tax Revenue 2016-17 (RE)	% of col. 9/8	Total Revenue 2017-18 (BE)	Total Tax Revenue 2017-18 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Tamil Nadu	12242044	2693987	22.01	12900787	2817793	21.84	14379981	3197514	22.24	15936278	3254885	20.42
16	Uttar Pradesh	19342160	5262627	27.21	22707594	5499599	24.22	26940686	7653825	28.41	31939743	8648902	27.08
17	West Bengal	8651421	2250730	26.02	10973220	3007619	27.41	12934023	3578838	27.67	14264444	3734736	26.18
	Special Category												
18	Arunachal Pradesh	913605	756391	82.79	1055314	294249	27.88	1212240	308347	25.44	1459881	454953	31.16
19	Assam	3818149	1644797	43.08	4245771	1556632	36.66	5900763	2743623	46.50	7071962	2863404	40.49
20	Himachal Pradesh	1784345	925912	51.89	2344048	1313350	56.03	2667670	1512600	56.70	2771389	1494890	53.94
21	Jammu and Kashmir	2893859	1812741	62.64	3578061	2064093	57.69	5017394	3223223	64.24	5806816	3842646	66.17
22	Manipur	799827	595455	74.45	828011	458725	55.40	995015	564582	56.74	1039377	558416	53.73
23	Meghalaya	642825	410737	63.90	704313	270985	38.48	898086	404348	45.02	1127980	538160	47.71
24	Mizoram	551111	433391	78.64	667640	396988	59.46	788949	472300	59.86	817331	466834	57.12
25	Nagaland	765094	619965	81.03	804356	507575	63.10	935559	584326	62.46	1085690	714026	65.77
26	Sikkim	446195	312508	70.04	378428	134719	35.60	519548	233356	44.92	532631	217902	40.91
27	Telangana	5104179	1356491	26.58	7613383	2380848	31.27	8706978	2206676	25.34	11308304	3345904	29.59
28	Tripura	923973	633534	68.57	942674	482847	51.22	1276834	725834	56.85	1355256	760256	56.10
29	Uttaranchal	2024655	811578	40.08	2123444	652346	30.72	2525590	797728	31.59	3159308	1069933	33.87
	Total	159158341	47447056	29.81	183288495	47954884	26.16	220289467	64994172	29.50	250282705	71919410	28.74

Source: State Finances A Study of Budget of 2017-18
A report of Reserve Bank of India.

**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 2014-15(A)	Land Tax Revenue 2014-15(A)	% of col. 3/2	Total Revenue 2015-16(A)	Land Tax Revenue 2015-16(A)	% of col. 6/5	Total Revenue 2016-17(RE)	Land Tax Revenue 2016-17 (RE)	% of col. 9/8	Total Revenue 2017-18 (BE)	Land Tax Revenue 2017-18 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	Non Special category												
1	Andhra Pradesh	9067245	6170	0.07	8864780	5235	0.06	10770888	63100	0.59	12549582	30000	0.24
2	Bihar	7841754	27713	0.35	9612310	69515	0.72	12753739	60000	0.47	13715841	60000	0.44
3	Chhattisgarh	3793280	33156	0.87	4606771	36384	0.79	6278567	55000	0.88	6609380	60000	0.91
4	Goa	768868	2538	0.33	855225	2451	0.29	1003740	18291	1.82	1087264	6164	0.57
5	Gujarat	9197780	189265	2.06	9748257	252850	2.59	11252111	258574	2.30	13152123	361954	2.75
6	Haryana	4079866	1528	0.04	4755655	1497	0.03	6032709	1815	0.03	6881088	2474	0.04
7	Jharkhand	3156456	8354	0.26	4063835	16435	0.40	5765096	30000	0.52	6560742	40000	0.61
8	Karnataka	10414215	18567	0.18	11881731	18080	0.15	13286726	23621	0.18	14489154	25335	0.17
9	Kerala	5795047	13903	0.24	6903266	18228	0.26	8062009	16143	0.20	9358474	19352	0.21
10	Madhya Pradesh	8864078	24310	0.27	10551059	27686	0.26	12605075	35000	0.28	13911567	70000	0.50
11	Maharashtra	16541546	127238	0.77	18503568	174831	0.94	22001194	150055	0.68	24373754	320015	1.31
12	Odisha	5699788	64564	1.13	6894144	58881	0.85	7998342	59000	0.74	8893152	63100	0.71
13	Punjab	3902285	4730	0.12	4152338	5521	0.13	5137179	6692	0.13	6007987	22000	0.37
14	Rajasthan	9132691	28858	0.32	10028512	27247	0.27	11642776	35901	0.31	13016207	37401	0.29

**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 2014-15(A)	Land Tax Revenue 2014-15(A)	% of col. 3/2	Total Revenue 2015-16(A)	Land Tax Revenue 2015-16(A)	% of col. 6/5	Total Revenue 2016-17(RE)	Land Tax Revenue 2016-17 (RE)	% of col. 9/8	Total Revenue 2017-18 (BE)	Land Tax Revenue 2017-18 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Tamil Nadu	12242044	17054	0.14	12900787	25753	0.20	14379981	34503	0.24	15936278	35446	0.22
16	Uttar pradesh	19342160	52723	0.27	22707594	50531	0.22	26940686	51216	0.19	31939743	70604	0.22
17	West Bengal	8651421	227574	2.63	10973220	245627	2.24	12934023	257928	1.99	14264444	275983	1.93
	Special Category												
18	Arunachal Pradesh	913605	599	0.07	1055314	889	0.08	1212240	977	0.08	1459881	1075	0.07
19	Assam	3818149	14232	0.37	4245771	22946	0.54	5900763	28683	0.49	7071962	35854	0.51
20	Himachal Pradesh	1784345	1688	0.09	2344048	743	0.03	2667670	1801	0.07	2771389	1963	0.07
21	Jammu and Kashmir	2893859	1458	0.05	3578061	1218	0.03	5017394	919	0.02	5806816	919	0.02
22	Manipur	799827	142	0.02	828011	259	0.03	995015	250	0.03	1039377	250	0.02
23	Meghalaya	642825	8	0.00	704313	318	0.05	898086	549	0.06	1127980	560	0.05
24	Mizoram	551111	1103	0.20	667640	888	0.13	788949	866	0.11	817331	1001	0.12
25	Nagaland	765094	75	0.01	804356	75	0.01	935559	98	0.01	1085690	108	0.01
26	Sikkim	446195	616	0.14	378428	185	0.05	519548	689	0.13	532631	709	0.13
27	Telangana	5104179	925	0.02	7613383	10371	0.14	8706978	446	0.01	11308304	1500	0.01
28	Tripura	923973	1076	0.12	942674	597	0.06	1276834	1700	0.13	1355256	2000	0.15
29	Uttaranchal	2024655	3926	0.19	2123444	2788	0.13	2525590	15960	0.63	3159308	6983	0.22
30	Total	159158341	874093	0.55	183288495	1078029	0.59	220289467	1209777	0.55	250282705	1552750	0.62

**Source: State Finances A Study of Budget of 2017-18
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. 3723303 lakh (51.69%) in 2017-18(BE), 3173169lakh (52.28%) in 2016-17(RE) and Rs. 2465390 lakh (49.94%) in 2015-16(A) as compared to all India. Development Revenue Expenditure in order of Rs. 158783483 lakh (65.34%) in 2017-18 (BE) & 145159673 lakh (66.63%) in 2016-17(RE) & 1118114117 lakh (65.99%) in 2015-16(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 3479483 lakh (48.31%) in 2017-18 (BE) & 2896459 lakh (47.72%) in 2016-17(RE) & 2471344 lakh (50.06%) in 2015-16(A) as against all over India was 84223270 lakh (34.66%) in 2017-18(BE), 72689704 lakh (33.37%) in 2016-17(RE) & 60861161 lakh (34.01%) in 2015-16(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. 5,84,677 (94.96%) in 2017-18(BE), 5,67,352 (92.74%) in 2016-17(RE) and 2,80,654 lakh (91.73%) in 2015-16(A) while all the States was in order of 44833580 (93.73%) in 2017-18(BE), 39366335 lakh (93.81%) in 2016-17(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. 31031 lakh (5.04%) in 2017-18(BE), 44394 lakh (7.26%) in 2016-17(RE) and 25288 lakh (8.26%) in 2015-16 (A) while all states were in order of Rs. 3000619 lakh (6.27%) in 2017-18(BE), 2597063 lakh (6.19%) in 2016-17(RE) and 2008364 lakh (5.66%) in 2015-16(A).

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

(Rs. in Lakhs)

S.No.	States	2014-15(A)	2015-16(A)	2016-17(RE)	2017-18(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	8614913	6726113	7847001	8681835
2	Bihar	4615775	5563943	8256114	8099435
3	Chhattisgarh	2946500	3239189	4404113	4522416
4	Goa	504071	585549	692646	736271
5	Gujarat	5611283	6234377	7033083	7568018
6	Haryana	3220856	4022923	5058743	5515583
7	Jharkhand	2117138	2455040	3729912	4160012
8	Karnataka	6933756	8015325	9282343	9955853
9	Kerala	3391568	3870170	4548908	5361750
10	Madhya Pradesh	5578227	6817945	8660749	9032075
11	Maharashtra	11463906	12036921	15129616	15739079
12	Odisha	3578951	4283129	5115959	5619868
13	Punjab	2296636	2465390	3173169	3723303
14	Rajasthan	6667373	7522287	9426931	9973390
15	Tamil Nadu	7719245	8474959	9401175	10119666
16	Uttar pradesh	9579102	13036775	14318462	18450143
17	West Bengal	6031253	7236205	8771429	8968140
	Special category				
18	Arunachal Pradesh	509400	584465	696322	805419
19	Assam	2516306	2398022	4368082	4277721
20	Himachal Pradesh	1217427	1350439	1767629	1783043
21	Jammu and Kashmir	1728997	2274548	2559196	2912946
22	Manipur	404044	408372	565369	566187
23	Meghalaya	423025	409221	616371	771062
24	Mizoram	390278	365385	484076	402605
25	Nagaland	362917	395868	533549	578816
26	Sikkim	210068	236198	296800	289631
27	Telangana	3639727	5250888	6339841	7728756
28	Tripura	458708	463483	596350	689073
29	Uttaranchal	1308016	1390989	1485734	1751386
	Total	104039466	118114118	145159672	158783482

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

(Rs. in Lakhs)

S.No.	States	2014-15(A)	2015-16(A)	2016-17(RE)	2017-18(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	2859030	2857291	3377037	3904727
2	Bihar	2640818	2797230	3672749	4160349
3	Chhattisgarh	897856	1040876	1277293	1499221
4	Goa	236953	256409	306199	330744
5	Gujarat	3000332	3287604	3825936	4941119
6	Haryana	1676473	1871333	2146133	2437931
7	Jharkhand	1062345	1200243	1448450	1626105
8	Karnataka	2826527	3079928	3309178	3800910
9	Kerala	3143275	3608468	4168748	4776319
10	Madhya Pradesh	2236511	2570027	3096774	3669964
11	Maharashtra	6048577	6436976	7535794	8232452
12	Odisha	1452886	1505866	2056242	2485246
13	Punjab	2304309	2471344	2896459	3479483
14	Rajasthan	2786815	3101627	3999669	4395600
15	Tamil Nadu	4165519	4551188	5270943	6004945
16	Uttar pradesh	6430573	7222791	9102877	11103905
17	West Bengal	4271232	4568931	5047216	5245597
	Special category				
18	Arunachal Pradesh	206259	251809	281785	314313
19	Assam	1292160	1265604	2130151	2522343
20	Himachal Pradesh	760365	878846	992695	1091579
21	Jammu and Kashmir	1203896	1367493	1644469	1909767
22	Manipur	275113	295080	350903	346831
23	Meghalaya	202165	225552	243024	293702
24	Mizoram	174965	191701	269808	236016
25	Nagaland	313324	362325	419455	436178
26	Sikkim	158843	124380	150926	165067
27	Telangana	1416426	2324725	2330753	3117872
28	Tripura	267602	304518	384245	464984
29	Uttaranchal	740228	840998	953795	1230002
	Total	55051377	60861163	72689706	84223271

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

(Rs. in Lakhs)

S.No.	States	2014-15(A)	2015-16(A)	2016-17(RE)	2017-18(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	11473943	9583404	11224038	12586562
2	Bihar	7256593	8361173	11928863	12259784
3	Chhattisgarh	3844356	4280065	5681406	6021637
4	Goa	741024	841958	998845	1067015
5	Gujarat	8611615	9521981	10859019	12509137
6	Haryana	4897329	5894256	7204876	7953514
7	Jharkhand	3179483	3655283	5178362	5786117
8	Karnataka	9760283	11095253	12591521	13756763
9	Kerala	6534843	7478638	8717656	10138069
10	Madhya Pradesh	7814738	9387972	11757523	12702039
11	Maharashtra	17512483	18473897	22665410	23971531
12	Odisha	5031837	5788995	7172201	8105114
13	Punjab	4600945	4936734	6069628	7202786
14	Rajasthan	9454188	10623914	13426599	14368990
15	Tamil Nadu	11884764	13026144	14672118	16124611
16	Uttar pradesh	16009675	20259566	23421339	29554048
17	West Bengal	10302485	11805136	13818645	14213737
	Special category				
18	Arunachal Pradesh	715659	836274	978107	1119732
19	Assam	3808466	3663626	6498233	6800064
20	Himachal Pradesh	1977792	2229285	2760324	2874622
21	Jammu and Kashmir	2932893	3642041	4203665	4822713
22	Manipur	679157	703452	916272	913018
23	Meghalaya	625190	634773	859395	1064764
24	Mizoram	565243	557086	753884	638621
25	Nagaland	676241	758193	953004	1014994
26	Sikkim	368911	360578	447726	454698
27	Telangana	5056153	7575613	8670594	10846628
28	Tripura	726310	768001	980595	1154057
29	Uttaranchal	2048244	2231987	2439529	2981388
	Total	159090843	178975278	217849377	243006753

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

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2014-15(A)	Total Dev.Expenditure 2014-15 (A)	% of col. 3/2	Total Expenditure 2015-16(A)	Total Dev. Expenditure 2015-16(A)	% of col. 6/5	Total Expenditure 2016-17 (RE)	Total Dev. Expenditure 2016-17 (RE)	% of col. 9/8	Total Expenditure 2017-18(BE)	Total Expenditure 2017-18 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	Non Special category												
1	Andhra Pradesh	11473943	8614913	75.08	9583404	6726113	70.19	11224038	7847001	69.91	12586562	8681835	68.98
2	Bihar	7256593	4615775	63.61	8361173	5563943	66.55	11928863	8256114	69.21	12259784	8099435	66.07
3	Chhattisgarh	3844356	2946500	76.64	4280065	3239189	75.68	5681406	4404113	77.52	6021637	4522416	75.10
4	Goa	741024	504071	68.02	841958	585549	69.55	998845	692646	69.34	1067015	736271	69.00
5	Gujarat	8611615	5611283	65.16	9521981	6234377	65.47	10859019	7033083	64.77	12509137	7568018	60.50
6	Haryana	4897329	3220856	65.77	5894256	4022923	68.25	7204876	5058743	70.21	7953514	5515583	69.35
7	Jharkhand	3179483	2117138	66.59	3655283	2455040	67.16	5178362	3729912	72.03	5786117	4160012	71.90
8	Karnataka	9760283	6933756	71.04	11095253	8015325	72.24	12591521	9282343	73.72	13756763	9955853	72.37
9	Kerala	6534843	3391568	51.90	7478638	3870170	51.75	8717656	4548908	52.18	10138069	5361750	52.89
10	Madhya Pradesh	7814738	5578227	71.38	9387972	6817945	72.62	11757523	8660749	73.66	12702039	9032075	71.11
11	Maharashtra	17512483	11463906	65.46	18473897	12036921	65.16	22665410	15129616	66.75	23971531	15739079	65.66
12	Odisha	5031837	3578951	71.13	5788995	4283129	73.99	7172201	5115959	71.33	8105114	5619868	69.34
13	Punjab	4600945	2296636	49.92	4936734	2465390	49.94	6069628	3173169	52.28	7202786	3723303	51.69
14	Rajasthan	9454188	6667373	70.52	10623914	7522287	70.81	13426599	9426931	70.21	14368990	9973390	69.41

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

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2014-15(A)	Total Dev.Expenditure 2014-15 (A)	% of col. 3/2	Total Expenditure 2015-16(A)	Total Dev. Expenditure 2015-16(A)	%of col. 6/5	Total Expenditure 2016-17 (RE)	Total Dev. Expenditure 2016-17 (RE)	% of col. 9/8	Total Expenditure 2017-18(BE)	Total Expenditure 2017-18 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Tamil Nadu	11884764	7719245	64.95	13026144	8474959	65.06	14672118	9401175	64.08	16124611	10119666	62.76
16	Uttar pradesh	16009675	9579102	59.83	20259566	13036775	64.35	23421339	14318462	61.13	29554048	18450143	62.43
17	West Bengal	10302485	6031253	58.54	11805136	7236205	61.30	13818645	8771429	63.48	14213737	8968140	63.09
	Special Category												
18	Arunachal Pradesh	715659	509400	71.18	836274	584465	69.89	978107	696322	71.19	1119732	805419	71.93
19	Assam	3808466	2516306	66.07	3663626	2398022	65.45	6498233	4368082	67.22	6800064	4277721	62.91
20	Himachal Pradesh	1977792	1217427	61.55	2229285	1350439	60.58	2760324	1767629	64.04	2874622	1783043	62.03
21	Jammu and Kashmir	2932893	1728997	58.95	3642041	2274548	62.45	4203665	2559196	60.88	4822713	2912946	60.40
22	Manipur	679157	404044	59.49	703452	408372	58.05	916272	565369	61.70	913018	566187	62.01
23	Meghalaya	625190	423025	67.66	634773	409221	64.47	859395	616371	71.72	1064764	771062	72.42
24	Mizoram	565243	390278	69.05	557086	365385	65.59	753884	484076	64.21	638621	402605	63.04
25	Nagaland	676241	362917	53.67	758193	395868	52.21	953004	533549	55.99	1014994	578816	57.03
26	Sikkim	368911	210068	56.94	360578	236198	65.51	447726	296800	66.29	454698	289631	63.70
27	Telangana	5056153	3639727	0.00	7575613	5250888	69.31	8670594	6339841	73.12	10846628	7728756	71.25
28	Tripura	726310	458708	63.16	768001	463483	60.35	980595	596350	60.82	1154057	689073	59.71
29	Uttaranchal	2048244	1308016	63.86	2231987	1390989	62.32	2439529	1485734	60.90	2981388	1751386	58.74
	All States	159090843	104039466	63.41	178975278	118114118	65.99	217849377	145159672	66.63	243006753	158783482	65.34

Source: State Finances A Study of Budget of 2017-18

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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 2014-15 (A)	Total Non-Dev. Expenditure 2014-15(A)	% of col. 3/2	Total Expenditure 2015-16(A)	Total Non-Dev. Expenditure 2015-16 (A)	%of col. 6/5	Total Expenditure 2016-17 (RE)	Total Non-Dev. Expenditure 2016-17 (RE)	% of col. 9/8	Total Expenditure 2017-18(BE)	Total Non-Dev. Expenditure 2017-18(BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	Non Special category												
1	Andhra Pradesh	11473943	2859030	24.92	9583404	2857291	29.81	11224038	3377037	30.09	12586562	3904727	31.02
2	Bihar	7256593	2640818	36.39	8361173	2797230	33.45	11928863	3672749	30.79	12259784	4160349	33.93
3	Chhattisgarh	3844356	897856	23.36	4280065	1040876	24.32	5681406	1277293	22.48	6021637	1499221	24.90
4	Goa	741024	236953	31.98	841958	256409	30.45	998845	306199	30.66	1067015	330744	31.00
5	Gujarat	8611615	3000332	34.84	9521981	3287604	34.53	10859019	3825936	35.23	12509137	4941119	39.50
6	Haryana	4897329	1676473	34.23	5894256	1871333	31.75	7204876	2146133	29.79	7953514	2437931	30.65
7	Jharkhand	3179483	1062345	33.41	3655283	1200243	32.84	5178362	1448450	27.97	5786117	1626105	28.10
8	Karnataka	9760283	2826527	28.96	11095253	3079928	27.76	12591521	3309178	26.28	13756763	3800910	27.63
9	Kerala	6534843	3143275	48.10	7478638	3608468	48.25	8717656	4168748	47.82	10138069	4776319	47.11
10	Madhya Pradesh	7814738	2236511	28.62	9387972	2570027	27.38	11757523	3096774	26.34	12702039	3669964	28.89
11	Maharashtra	17512483	6048577	34.54	18473897	6436976	34.84	22665410	7535794	33.25	23971531	8232452	34.34
12	Odisha	5031837	1452886	28.87	5788995	1505866	26.01	7172201	2056242	28.67	8105114	2485246	30.66
13	Punjab	4600945	2304309	50.08	4936734	2471344	50.06	6069628	2896459	47.72	7202786	3479483	48.31
14	Rajasthan	9454188	2786815	29.48	10623914	3101627	29.19	13426599	3999669	29.79	14368990	4395600	30.59

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 2014-15 (A)	Total Non-Dev. Expenditure 2014-15(A)	% of col. 3/2	Total Expenditure 2015-16(A)	Total Non-Dev. Expenditure 2015-16 (A)	%of col. 6/5	Total Expenditure 2016-17 (RE)	Total Non-Dev. Expenditure 2016-17 (RE)	% of col. 9/8	Total Expenditure 2017-18(BE)	Total Non-Dev. Expenditure 2017-18(BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Tamil Nadu	11884764	4165519	35.05	13026144	4551188	34.94	14672118	5270943	35.92	16124611	6004945	37.24
16	Uttar pradesh	16009675	6430573	40.17	20259566	7222791	35.65	23421339	9102877	38.87	29554048	11103905	37.57
17	West Bengal	10302485	4271232	41.46	11805136	4568931	38.70	13818645	5047216	36.52	14213737	5245597	36.91
	Special Category												
18	Arunachal Pradesh	715659	206259	28.82	836274	251809	30.11	978107	281785	28.81	1119732	314313	28.07
19	Assam	3808466	1292160	33.93	3663626	1265604	34.55	6498233	2130151	32.78	6800064	2522343	37.09
20	Himachal Pradesh	1977792	760365	38.45	2229285	878846	39.42	2760324	992695	35.96	2874622	1091579	37.97
21	Jammu and Kashmir	2932893	1203896	41.05	3642041	1367493	37.55	4203665	1644469	39.12	4822713	1909767	39.60
22	Manipur	679157	275113	40.51	703452	295080	41.95	916272	350903	38.30	913018	346831	37.99
23	Meghalaya	625190	202165	32.34	634773	225552	35.53	859395	243024	28.28	1064764	293702	27.58
24	Mizoram	565243	174965	30.95	557086	191701	34.41	753884	269808	35.79	638621	236016	36.96
25	Nagaland	676241	313324	46.33	758193	362325	47.79	953004	419455	44.01	1014994	436178	42.97
26	Sikkim	368911	158843	43.06	360578	124380	34.49	447726	150926	33.71	454698	165067	36.30
27	Telangana	5056153	1416426	0.00	7575613	2324725	30.69	8670594	2330753	26.88	10846628	3117872	28.75
28	Tripura	726310	267602	36.84	768001	304518	39.65	980595	384245	39.18	1154057	464984	40.29
29	Uttaranchal	2048244	740228	36.14	2231987	840998	37.68	2439529	953795	39.10	2981388	1230002	41.26
	All States	159090843	55051377	34.60	178975278	60861163	34.01	217849377	72689706	33.37	243006753	84223271	34.66

Source: State Finances A Study of Budget of 2017-18
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Table no. 3.6 Capital Receipt of the States-Capital Account**(Rs. in Lakhs)**

S.No.	States	2014-15(A)	2015-16(RE)	2016-17(BE)	2017-18(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	27945587	35734206	8078450	8724684
2	Bihar	22173516	30241295	4162820	5380816
3	Chhattisgarh	11750124	10673746	10340419	12389188
4	Goa	1435211	1695161	1671621	1980449
5	Gujarat	27303494	28835270	19007182	19494482
6	Haryana	9748130	17168777	22480422	23784816
7	Jharkhand	9579617	10792109	11856546	12100610
8	Karnataka	34895354	61377727	37252370	55110231
9	Kerala	19660182	23390172	23978275	25071799
10	Madhya Pradesh	28821016	37809070	35269860	37789498
11	Maharashtra	41563562	45632482	56868229	59468598
12	Odisha	11055398	17554637	16990378	18353069
13	Punjab	7835065	23735089	29508632	24288342
14	Rajasthan	27385724	37110036	36935313	37159971
15	Tamil Nadu	44772452	50707352	54540203	42842687
16	Uttar Pradesh	105571260	98016819	51017818	48228541
17	West Bengal	40800591	48903102	52564062	56373937
	Special category				
18	Arunachal Pradesh	1353648	6513104	8467917	8939682
19	Assam	15368915	14795650	18882782	17669306
20	Himachal Pradesh	2725759	3776052	1075540	1066683
21	Jammu and Kashmir	4750389	6419507	2633212	3578968
22	Manipur	1903958	1631310	2480900	2391429
23	Meghalaya	2157964	2309854	2436399	2749694
24	Mizoram	940266	1178377	583377	1131280
25	Nagaland	969752	1199938	1400645	1441526
26	Sikkim	788818	1020235	836389	860153
27	Telangana	15485140	17111379	5733299	8149898
28	Tripura	4282195	4472707	3932376	4325218
29	Uttaranchal	7400905	6899456	1412199	1540958
	Total	530423992	646704619	522397635	542386513

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

S.No.	States	2014-15((A)	2015-16(A)	2016-17(RE)	2017-18(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	25583815	34987415	7621999	8684287
2	Bihar	22790182	31470651	5840858	6951035
3	Chhattisgarh	11602444	10954774	10830387	12875236
4	Goa	1495040	1721959	1868781	2326401
5	Gujarat	27701477	29026635	19224054	20077127
6	Haryana	8843371	16081808	21231197	22650051
7	Jharkhand	9606816	11148630	12370137	12761639
8	Karnataka	34956277	61564574	37368736	55143485
9	Kerala	18281297	22427871	22615832	23515252
10	Madhya Pradesh	29445202	38302043	35491955	38294296
11	Maharashtra	40554146	45204300	55516839	59007065
12	Odisha	11586434	18559376	17714711	19022498
13	Punjab	7175519	23400162	29043150	23837161
14	Rajasthan	27061727	36468822	35150340	35800987
15	Tamil Nadu	44109299	49508738	52992988	41246136
16	Uttar Pradesh	107795984	99490824	53499735	49443305
17	West Bengal	39117220	47940369	51637918	56374437
	Special category				
18	Arunachal Pradesh	1543426	6904234	8695679	9254538
19	Assam	15274044	15256637	18332510	17946041
20	Himachal Pradesh	2521272	3849270	1135416	1033034
21	Jammu and Kashmir	4710501	6347337	3774656	4812468
22	Manipur	1999576	1691782	2603483	2433464
23	Meghalaya	2173461	2339705	2486466	2825055
24	Mizoram	935105	1273896	717274	1276884
25	Nagaland	1094933	1205433	1539143	1490218
26	Sikkim	871184	1030520	902346	931438
27	Telangana	15505323	17145762	5707045	8639607
28	Tripura	4495187	4573576	4208822	4525217
29	Uttaranchal	7354601	6724290	1378755	1530342
	Total	526184863	646601393	521501212	544708704

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

(Rs. in Lakhs)

S.No.	States	2014-15(A)	2015-16(A)	2016-17(RE)	2017-18(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	1092184	1399179	1388012	2148576
2	Bihar	1640172	2034899	2708377	2882978
3	Chhattisgarh	636282	758268	1204921	1397994
4	Goa	92960	135172	240854	318771
5	Gujarat	2326973	2336123	2308042	2781831
6	Haryana	342483	644777	650885	1050070
7	Jharkhand	521661	758715	1039329	1204767
8	Karnataka	1900384	1972162	2361116	3104554
9	Kerala	411993	724344	851362	874825
10	Madhya Pradesh	1162051	1628626	2612440	3048966
11	Maharashtra	1865816	2153388	2825047	3153808
12	Odisha	1068483	1666547	1756902	2030933
13	Punjab	286616	280654	567352	584677
14	Rajasthan	1556896	2154477	1797920	2470506
15	Tamil Nadu	1673937	1794065	2249883	2500548
16	Uttar pradesh	4928860	5916365	6543053	4965655
17	West Bengal	945904	1171501	1414227	1807948
	Special category				
18	Arunachal Pradesh	136248	164767	201233	288468
19	Assam	377770	261535	1141196	1163742
20	Himachal Pradesh	239008	277597	359859	333688
21	Jammu and Kashmir	452620	621939	1524687	2431161
22	Manipur	112362	107284	229543	137216
23	Meghalaya	103611	101365	121789	157739
24	Mizoram	85331	67677	157677	120940
25	Nagaland	86222	95346	114254	84124
26	Sikkim	87119	57000	109014	114463
27	Telangana	796721	1331556	2054990	2919248
28	Tripura	249766	304048	398041	321186
29	Uttaranchal	472535	410630	434330	434198
	Total	25652968	31330006	39366335	44833580

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

(Rs. in Lakhs)

S.No.	States	2014-15(A)	2015-16(A)	2016-17(RE)	2017-18(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	48334	17973	29824	47359
2	Bihar	174868	361703	303581	336606
3	Chhattisgarh	25774	36233	26338	47389
4	Goa	30600	27049	62395	100554
5	Gujarat	88802	80821	67085	110864
6	Haryana	29070	46056	49340	62176
7	Jharkhand	32633	57136	66999	69049
8	Karnataka	61846	99141	116237	98750
9	Kerala	13466	25660	23486	30923
10	Madhya Pradesh	25716	54922	65712	92236
11	Maharashtra	86531	125928	215922	227105
12	Odisha	38980	42501	45187	46420
13	Punjab	25227	25288	44394	31031
14	Rajasthan	53373	44049	53785	89802
15	Tamil Nadu	106361	105393	169373	278315
16	Uttar Pradesh	400868	525908	676663	360105
17	West Bengal	41957	70517	107699	110442
	Special category				
18	Arunachal Pradesh	12070	34558	42591	122043
19	Assam	13457	7556	52422	75201
20	Himachal Pradesh	8282	8850	22509	13848
21	Jammu and Kashmir	60801	111154	150704	195369
22	Manipur	20881	16503	12455	12039
23	Meghalaya	8238	9724	14264	15367
24	Mizoram	7421	3420	19731	69848
25	Nagaland	16095	10578	12576	30796
26	Sikkim	10952	6397	9969	11897
27	Telangana	40572	27483	97440	173747
28	Tripura	33463	14754	31230	24098
29	Uttaranchal	21366	11109	7152	117240
	Total	1538004	2008364	2597063	3000619

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

(Rs. in Lakhs)

S.No.	States	2014-15(A)	2015-16(A)	2016-17(RE)	2017-18(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	1140518	1417152	1417836	2195935
2	Bihar	1815040	2396602	3011958	3219584
3	Chhattisgarh	662056	794501	1231259	1445383
4	Goa	123560	162221	303250	419325
5	Gujarat	2415775	2416944	2375127	2892695
6	Haryana	371553	690833	700225	1112248
7	Jharkhand	554294	815850	1106328	1273816
8	Karnataka	1962230	2071303	2477353	3203304
9	Kerala	425459	750004	874848	905748
10	Madhya Pradesh	1187767	1683547	2678151	3141202
11	Maharashtra	1952347	2279316	3040969	3380912
12	Odisha	1107463	1709048	1802088	2077353
13	Punjab	311843	305942	611746	615708
14	Rajasthan	1610269	2198526	1851705	2560308
15	Tamil Nadu	1780298	1899458	2419255	2778863
16	Uttar Pradesh	5329728	6442272	7219716	5325760
17	West Bengal	987861	1242018	1521926	1918390
	Special category				
18	Arunachal Pradesh	148318	199325	243824	410511
19	Assam	391227	269092	1193618	1238940
20	Himachal Pradesh	247290	286449	382368	347536
21	Jammu and Kashmir	513421	733093	1675390	2626530
22	Manipur	133243	123787	241998	149255
23	Meghalaya	111849	111089	136053	173106
24	Mizoram	92752	71097	177407	190788
25	Nagaland	102317	105923	126830	114920
26	Sikkim	98071	63398	118983	126360
27	Telangana	837293	1359039	2152430	3092998
28	Tripura	283229	318803	429273	345284
29	Uttaranchal	493901	421738	441483	551437
	Total	27190972	33338370	41963397	47834199

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

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2014-15 (A)	Total Dev. Expenditure 2014-15 (A)	% of col. 3/2	Total Expenditure 2015-16(A)	Total Dev. Expenditure 2015-16 (A)	%of col. 6/5	Total Expenditure 2016-17 (RE)	Total Dev. Expenditure 2016-17(RE)	% of col. 9/8	Total Expenditure 2017-18 (BE)	Total Dev. Expenditure 2017-18 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	Non Special category												
1	Andhra Pradesh	1140518	1092184	95.76	1417152	1399179	98.73	1417836	1388012	97.90	2195935	2148576	97.84
2	Bihar	1815040	1640172	90.37	2396602	2034899	84.91	3011958	2708377	89.92	3219584	2882978	89.55
3	Chhattisgarh	662056	636282	96.11	794501	758268	95.44	1231259	1204921	97.86	1445383	1397994	96.72
4	Goa	123560	92960	75.23	162221	135172	83.33	303250	240854	79.42	419325	318771	76.02
5	Gujarat	2415775	2326973	96.32	2416944	2336123	96.66	2375127	2308042	97.18	2892695	2781831	96.17
6	Haryana	371553	342483	92.18	690833	644777	93.33	700225	650885	92.95	1112248	1050070	94.41
7	Jharkhand	554294	521661	94.11	815850	758715	93.00	1106328	1039329	93.94	1273816	1204767	94.58
8	Karnataka	1962230	1900384	96.85	2071303	1972162	95.21	2477353	2361116	95.31	3203304	3104554	96.92
9	Kerala	425459	411993	96.83	750004	724344	96.58	874848	851362	97.32	905748	874825	96.59
10	Madhya Pradesh	1187767	1162051	97.83	1683547	1628626	96.74	2678151	2612440	97.55	3141202	3048966	97.06
11	Maharashtra	1952347	1865816	95.57	2279316	2153388	94.48	3040969	2825047	92.90	3380912	3153808	93.28
12	Odisha	1107463	1068483	96.48	1709048	1666547	97.51	1802088	1756902	97.49	2077353	2030933	97.77
13	Punjab	311843	286616	91.91	305942	280654	91.73	611746	567352	92.74	615708	584677	94.96
14	Rajasthan	1610269	1556896	96.69	2198526	2154477	98.00	1851705	1797920	97.10	2560308	2470506	96.49

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

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2014-15 (A)	Total Dev. Expenditure 2014-15 (A)	% of col. 3/2	Total Expenditure 2015-16(A)	Total Dev. Expenditure 2015-16 (A)	%of col. 6/5	Total Expenditure 2016-17 (RE)	Total Dev. Expenditure 2016-17(RE)	% of col. 9/8	Total Expenditure 2017-18 (BE)	Total Dev. Expenditure 2017-18 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Tamil Nadu	1780298	1673937	94.03	1899458	1794065	94.45	2419255	2249883	93.00	2778863	2500548	89.98
16	Uttar pradesh	5329728	4928860	92.48	6442272	5916365	91.84	7219716	6543053	90.63	5325760	4965655	93.24
17	West Bengal	987861	945904	95.75	1242018	1171501	94.32	1521926	1414227	92.92	1918390	1807948	94.24
	Special Category												
18	Arunachal Pradesh	148318	136248	91.86	199325	164767	82.66	243824	201233	82.53	410511	288468	70.27
19	Assam	391227	377770	96.56	269092	261535	97.19	1193618	1141196	95.61	1238940	1163742	93.93
20	Himachal Pradesh	247290	239008	96.65	286449	277597	96.91	382368	359859	94.11	347536	333688	96.02
21	Jammu and Kashmir	513421	452620	88.16	733093	621939	84.84	1675390	1524687	91.00	2626530	2431161	92.56
22	Manipur	133243	112362	84.33	123787	107284	86.67	241998	229543	94.85	149255	137216	91.93
23	Meghalaya	111849	103611	92.63	111089	101365	91.25	136053	121789	89.52	173106	157739	91.12
24	Mizoram	92752	85331	92.00	71097	67677	95.19	177407	157677	88.88	190788	120940	63.39
25	Nagaland	102317	86222	84.27	105923	95346	90.01	126830	114254	90.08	114920	84124	73.20
26	Sikkim	98071	87119	88.83	63398	57000	89.91	118983	109014	91.62	126360	114463	90.58
27	Telangana	837293	796721	95.15	1359039	1331556	97.98	2152430	2054990	95.47	3092998	2919248	94.38
28	Tripura	283229	249766	88.19	318803	304048	95.37	429273	398041	92.72	345284	321186	93.02
29	Uttaranchal	493901	472535	95.67	421738	410630	97.37	441483	434330	98.38	551437	434198	78.74
	All States	27190972	25652968	94.34	33338370	31330006	93.98	41963397	39366335	93.81	47834199	44833580	93.73

Source: State Finances A Study of Budget of 2017-18
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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 2014-15 (A)	Total Non-Dev. Expenditure 2014-15 (A)	% of col. 3/2	Total Expenditure 2015-16 (A)	Total Non-Dev. Expenditure 2015-16 (A)	% of col. 6/5	Total Expenditure 2016-17(RE)	Total Non-Dev. Expenditure 2016-17(RE)	% of col. 9/8	Total Expenditure 2017-18 (BE)	Total Non-Dev. Expenditure 2017-18 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	Non Special category												
1	Andhra Pradesh	1140518	48334	4.24	1417152	17973	1.27	1417836	29824	2.10	2195935	47359	2.16
2	Bihar	1815040	174868	9.63	2396602	361703	15.09	3011958	303581	10.08	3219584	336606	10.45
3	Chhattisgarh	662056	25774	3.89	794501	36233	4.56	1231259	26338	2.14	1445383	47389	3.28
4	Goa	123560	30600	24.77	162221	27049	16.67	303250	62395	20.58	419325	100554	23.98
5	Gujarat	2415775	88802	3.68	2416944	80821	3.34	2375127	67085	2.82	2892695	110864	3.83
6	Haryana	371553	29070	7.82	690833	46056	6.67	700225	49340	7.05	1112248	62176	5.59
7	Jharkhand	554294	32633	5.89	815850	57136	7.00	1106328	66999	6.06	1273816	69049	5.42
8	Karnataka	1962230	61846	3.15	2071303	99141	4.79	2477353	116237	4.69	3203304	98750	3.08
9	Kerala	425459	13466	3.17	750004	25660	3.42	874848	23486	2.68	905748	30923	3.41
10	Madhya Pradesh	1187767	25716	2.17	1683547	54922	3.26	2678151	65712	2.45	3141202	92236	2.94
11	Maharashtra	1952347	86531	4.43	2279316	125928	5.52	3040969	215922	7.10	3380912	227105	6.72
12	Odisha	1107463	38980	3.52	1709048	42501	2.49	1802088	45187	2.51	2077353	46420	2.23
13	Punjab	311843	25227	8.09	305942	25288	8.27	611746	44394	7.26	615708	31031	5.04
14	Rajasthan	1610269	53373	3.31	2198526	44049	2.00	1851705	53785	2.90	2560308	89802	3.51

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 2014-15 (A)	Total Non-Dev. Expenditure 2014-15 (A)	% of col. 3/2	Total Expenditure 2015-16 (A)	Total Non-Dev. Expenditure 2015-16 (A)	% of col. 6/5	Total Expenditure 2016-17(RE)	Total Non-Dev. Expenditure 2016-17(RE)	% of col. 9/8	Total Expenditure 2017-18 (BE)	Total Non-Dev. Expenditure 2017-18 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Tamil Nadu	1780298	106361	5.97	1899458	105393	5.55	2419255	169373	7.00	2778863	278315	10.02
16	Uttar pradesh	5329728	400868	7.52	6442272	525908	8.16	7219716	676663	9.37	5325760	360105	6.76
17	West Bengal	987861	41957	4.25	1242018	70517	5.68	1521926	107699	7.08	1918390	110442	5.76
	Special Category												
18	Arunachal Pradesh	148318	12070	8.14	199325	34558	17.34	243824	42591	17.47	410511	122043	29.73
19	Assam	391227	13457	3.44	269092	7556	2.81	1193618	52422	4.39	1238940	75201	6.07
20	Himachal Pradesh	247290	8282	3.35	286449	8850	3.09	382368	22509	5.89	347536	13848	3.98
21	Jammu and Kashmir	513421	60801	11.84	733093	111154	15.16	1675390	150704	9.00	2626530	195369	7.44
22	Manipur	133243	20881	15.67	123787	16503	13.33	241998	12455	5.15	149255	12039	8.07
23	Meghalaya	111849	8238	7.37	111089	9724	8.75	136053	14264	10.48	173106	15367	8.88
24	Mizoram	92752	7421	8.00	71097	3420	4.81	177407	19731	11.12	190788	69848	36.61
25	Nagaland	102317	16095	15.73	105923	10578	9.99	126830	12576	9.92	114920	30796	26.80
26	Sikkim	98071	10952	11.17	63398	6397	10.09	118983	9969	8.38	126360	11897	9.42
27	Telangana	837293	40572	4.85	1359039	27483	2.02	2152430	97440	4.53	3092998	173747	5.62
28	Tripura	283229	33463	11.81	318803	14754	4.63	429273	31230	7.28	345284	24098	6.98
29	Uttaranchal	493901	21366	4.33	421738	11109	2.63	441483	7152	1.62	551437	117240	21.26
	All States	27190972	1538004	5.66	33338370	2008364	6.02	41963397	2597063	6.19	47834199	3000619	6.27

Source: State Finances A Study of Budget of 2017-18

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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.3787.56 lakh during 2017-18 and 7724.01 lakh during 2016-17.
- The total expenditure of Zila Parishad in Punjab was Rs. 9599.87 lakh during 2016-17 as compared to Rs.5191.20 lakh during 2017-18 Income of improvement trusts for Punjab was Rs.3716325 lakh in 2016-17 and Rs.2738219 lakh in 2017-18 where as the expenditure was Rs.3996836 lakh during 2016-17 and Rs.2203989 lakh during 2017-18.

**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

**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

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

(Rs.in 000)

S. No.	Year	Income	Expenditure
0	1	2	3
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

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, 2017 was 11391. The Number of Indian Commercial banks were 6715, foreign banks were 4, Co-operative banks were 802 and Post office saving banks was 3870 respectively.

The total number of Schedule Commercial bank offices in Punjab was 6719 as on 31st December 2017. The deposits in these banks were to the tune of Rs.3464519 crore and credits made by these banks were Rs.1971369 crore. The percentage share of Punjab in total bank credit of all states was 3.03%. The share of Maharashtra was (34.05%) followed by Tamil Nadu (10.36%). Credit deposit ratio in Punjab was 62.81. Credit deposit ratio was highest (106.50%) in Tamil Nadu followed by Andhra Pradesh (100.81%).

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
0	1	2	3	4	5	6	7	8
1	Indian Commercial Banks	4231	4726	5413	5887	6210	6563	6715
2	Foreign Banks	8	8	8	8	7	4	4
3	Co-operative Banks	804	802	802	802	802	802	802
4	Post Office Saving Banks Punjab Circle	3849	3850	3853	3856	3861	3861	3870
5	All Type of Banks	8892	9386	10076	10553	10880	11230	11391

Source : Reserve Bank of India

Table no.5.2 State-Wise Distribution of Offices ,Deposits and Bank Credit of Scheduled Commercial Banks December 2017

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
	Non Special category						
1	Andhra Pradesh	7111	13	2542475	2.69	2324291	3.57
2	Bihar	7179	16	2800069	2.96	833963	1.28
3	Chhattisgarh	2608	19	1214008	1.28	699834	1.07
4	Goa	707	2	617091	0.65	153528	0.24
5	Gujarat	8173	8	6145888	6.50	3918735	6.02
6	Haryana	5031	6	3117513	3.30	1762008	2.71
7	Jharkhand	3104	12	1834080	1.94	464520	0.71
8	Karnataka	10481	6	7712834	8.16	5020302	7.71
9	Kerala	6571	5	4046618	4.28	2412718	3.70
10	Madhya Pradesh	6829	12	3187519	3.37	1783219	2.74
11	Maharashtra	13102	9	20825205	22.03	22178803	34.05
12	Odisha	4973	9	2414156	2.55	856983	1.32
13	Punjab	6719	4	3464519	3.66	1971369	3.03
14	Rajasthan	7421	10	3232072	3.42	1938770	2.98
15	Tamil Nadu	11176	7	6691153	7.08	6745237	10.36
16	Uttar Pradesh	17595	13	8956991	9.47	3218154	4.94
17	West Bengal	8998	11	6866521	7.26	3310317	5.08
	Special category						
18	Arunachal Pradesh	158	10	99232	0.10	27370	0.04
19	Assam	2838	12	1176393	1.24	457999	0.70
20	Himachal Pradesh	1639	5	785240	0.83	230489	0.35
21	Jammu and Kashmir	1829	8	925853	0.98	354034	0.54
22	Manipur	183	16	78054	0.08	27954	0.04
23	Meghalaya	361	9	202838	0.21	50319	0.08
24	Mizoram	197	6	67259	0.07	25075	0.04
25	Nagaland	171	12	92628	0.10	28156	0.04
26	Sikkim	149	5	71057	0.08	18636	0.03
27	Telangana	5417	7	4026391	4.26	3894049	5.98
28	Tripura	543	7	202358	0.21	66656	0.10
29	Uttaranchal	2132	5	1149039	1.22	353732	0.54

Table no.5.3 State-wise percentage of credit to deposits of Scheduled Commercial Banks Dec.2017 and Dec.2018

(Rs. in Crores)

S.No.	States	Last Friday of (As on Dec.2017)			Last Friday of (As on Dec.2018)		
		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
	Non Special category						
1	Andhra Pradesh	261740	267816	102.32	2542475	2324291	91.42
2	Bihar	301445	91523	30.36	2800069	833963	29.78
3	Chhattisgarh	124689	76964	61.72	1214008	699834	57.65
4	Goa	63548	16517	25.99	617091	153528	24.88
5	Gujarat	613487	423775	69.08	6145888	3918735	63.76
6	Haryana	344992	187864	54.45	3117513	1762008	56.52
7	Jharkhand	191967	50034	26.06	1834080	464520	25.33
8	Karnataka	799947	542359	67.80	7712834	5020302	65.09
9	Kerala	426699	262246	61.46	4046618	2412718	59.62
10	Madhya Pradesh	329506	205860	62.48	3187519	1783219	55.94
11	Maharashtra	2137146	2305246	107.87	20825205	22178803	106.50
12	Odisha	234547	91782	39.13	2414156	856983	35.50
13	Punjab	342138	210142	61.42	3464519	1971369	56.90
14	Rajasthan	319976	219643	68.64	3232072	1738770	53.80
15	Tamil Nadu	688282	740778	107.63	6691153	6745237	100.81
16	Uttar Pradesh	899462	349849	38.90	8956991	3218154	35.93
17	West Bengal	695486	346242	49.78	6866521	3310317	48.21
	Special category						
18	Arunachal Pradesh	11572	3091	26.71	99232	27370	27.58
19	Assam	124635	50949	40.88	1176393	457999	38.93
20	Himachal Pradesh	83441	24437	29.29	785240	230489	29.35
21	Jammu and Kashmir	96535	41030	42.50	925853	354034	38.24
22	Manipur	7034	3420	48.62	78054	27954	35.81
23	Meghalaya	21289	5676	26.66	202838	50319	24.81
24	Mizoram	7628	2750	36.05	67259	25075	37.28
25	Nagaland	9243	3171	34.31	92628	28156	30.40
26	Sikkim	7598	2045	26.91	71057	18636	26.23
27	Telangana	400565	413738	103.29	4026391	3894049	96.71
28	Tripura	21324	7734	36.27	202358	66656	32.94
29	Uttaranchal	119233	40761	34.19	1149039	353732	30.79

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
0	1	2	3	4	5	6	7
	Non Special category						
1	Andhra Pradesh	-1204.60	-958.10	-1126.44	507.13	1196.41	2327.35
2	Bihar	-1064.66	1668.49	1913.58	3014.82	2890.64	2747.26
3	Chhattisgarh	-35.21	278.69	237.88	720.97	808.95	-690.94
4	Goa	707.57	-3.44	-57.69	54.8	42.02	184.88
5	Gujarat	-625.72	365.84	-478.15	3105.1	1744.39	3466.87
6	Haryana	67.05	437.69	444.4	1573.09	1778.41	2669.02
7	Jharkhand	3.66	194.94	337.55	1352.33	1042.43	1422.46
8	Karnataka	-2130.06	237.67	446.44	2938.5	2739.11	1083.13
9	Kerala	-2655.12	220.49	57.33	1269.33	1717.41	2956.62
10	Madhya Pradesh	-53.58	1617.24	579.22	1501.17	1583.86	2263.16
11	Maharashtra	76.83	-46.14	-1318.91	1117.23	2902.19	6200.06
12	Odisha	816.70	1007.70	1104.57	2552.09	2300.49	2915.07
13	Punjab	214.02	1013.49	925.82	3276.83	3819.42	3335.55
14	Rajasthan	-456.48	-35.86	-351.83	770.5	2281.01	2780.69
15	Tamil Nadu	-1735.41	-446.01	-970.68	1979.4	3510.01	8215.46
16	Uttar Pradesh	-1968.71	3487.74	2634.01	6037.37	6573.79	7639.69
17	West Bengal	-51.88	2399.22	2221.39	8383.03	5644.04	10481.55
	Special category						
18	Arunachal Pradesh	463.97	43.55	55.58	94.04	97.80	118.49
19	Assam	-34.18	707.04	718.53	1316.24	1507.01	1522.72
20	Himachal Pradesh	-2717.25	852.73	815.02	1458.27	1633.38	2104.66
21	Jammu and Kashmir	637.07	384.63	354.92	646.73	663.23	684.37
22	Manipur	-3.57	-4.65	12.24	20.03	37.06	26.31
23	Meghalaya	0.55	59.03	37.47	36.91	65.86	70.04
24	Mizoram	-62.04	5.39	4.99	9.9	-5.50	-5.32
25	Nagaland	-125.45	-4.51	5	28.02	27.21	20.02
26	Sikkim	-5.78	12.10	12.3	11.00	14.09	21.04
27	Telangana				1076.02	630.89	1035.72
28	Tripura	16.85	111.73	171.67	320.15	344.72	441.02
29	Uttaranchal	-105.52	743.64	807.82	1355.75	1410.92	2509.15

Table no.5.5 Small Saving Schemes in Punjab

(Rs. in Thousands)

S.No.	Name of Schemes	1990-91	2000-01	2011-12	2013-14	2014-15	2015-16	2016-17	2017-18
0	1	2	3	4	5	6	7	8	9
1	Post of Saving Bank Deposits								
	i) Gross Receipts	1480735	4827438	41080900	45954044	5495101	8430968	119784255	125925653
	ii) Encashment	1287433	4442172	39765257	43661177	5349099	8023374	111559372	122473531
	iii) Net Receipts	193302	385266	1315643	2292867	146002	407594	8224883	3452122
2	10 Year Cumulative Time Deposits								
	i) Gross Receipts	16538	0.03	-	-	1469199	-	-	-
	ii) Encashment	45162	0.00	-	-	1475045	-	-	-
	iii) Net Receipts	-28624	0.03	-	-	-5846	-	-	-
3	Five Year Post office Deposits								
	i) Gross Receipts	411506	3598705	12343737	13800504	-	1560309	16627141	16955665
	ii) Encashment	272129	1136457	11558622	11303045	-	1416322	12271344	14521418
	iii) Net Receipts	139377	1862248	785115	2497459	-	143987	4355797	2434247
4	Post office time Deposits								
	i) Gross Receipts	209926	4095167	-	-	-	-	-	-
	ii) Encashment	227517	2308017	-	-	-	-	-	-
	iii) Net Receipts	-17591	1787150	-	-	-	-	-	-
5	National Saving Certificates II to V issue								
	i) Gross Receipts	0	0	-188240	-	-	-	-	-
	ii) Encashment	292	0	-2	23	0.28	0.28	3	2
	iii) Net Receipts	-292	0	-188238	-23	-0.28	0.28	-3	-2
6	National Savings Certificates VI to VII issue								
	i) Gross Receipts	0	0	5331	-	-	-	-	-
	ii) Encashment	104299	0	12794	63521	1628	695	364501	666
	iii) Net Receipts	-104299	0	-7463	-63521	-1628	-695	-364501	-666
7	Public Provident Funds								
	i) Gross Receipts	482014	4913417	5591596	7842982	886561	1071759	12153188	14316254
	ii) Encashment	2780	892570	1769769	2147453	294436	314850	2990160	3574347
	iii) Net Receipts	449234	4020847	3821817	5695529	592125	756909	9163028	10741907
8	N.S.C & Old Certificates								
	i) Gross Receipts	0	0	2909	-	-	5	-	-
	ii) Encashment	956802	19965	1570	-	-	142	-	-
	iii) Net Receipts	-956802	-19965	1339	-	-	-137	-	-
9	Indra Vikas Patra								
	i) Gross Receipts	771416	2875	-81595	-	-	-	-	-
	ii) Encashment	0	(-)111921	-811	2115	252	-537	265	593
	iii) Net Receipts	771416	-1116346	-80784	-2115	-252	-537	-265	-593

S.No.	Name of Schemes	1990-91	2000-01	2011-12	2013-14	2014-15	2015-16	2016-17	2017-18
0	1	2	3	4	5	6	7	8	9
10	Monthly Income Schemes								
	i) Gross Receipts	254701	6000462	9747599	6346395	702255	1247429	11337200	13456858
	ii) Encashment	25423	1154807	17305874	7096133	942501	1583203	16366366	13695372
	iii) Net Receipts	229278	4845655	-7558275	-749738	-240246	-335174	5029166	-238514
11	N.S.S.								
	i) Gross Receipts	637626	79027	76620	118033	9004	5663	115209	100134
	ii) Encashment	6310	184408	153790	114828	11151	9686	67245	88743
	iii) Net Receipts	631316	(-)105381	-77170	3205	-2147	-4023	47964	11391
12	N.S.S (1992)								
	i) Gross Receipts	0	8938	27013	63462	74	164	11516	2528
	ii) Encashment	0	12979	77437	3320	346	387	19412	43948
	iii) Net Receipts	0	(-)4041	-50424	60142	-272	-223	-13458	-40420
13	Kisan Vikas Patra								
	i) Gross Receipts	1850411	15414010	2525226	5467	148544	1138775	6004847	8470150
	ii) Encashment	10614	6199690	6318578	10063800	1007091	971450	4903604	6996437
	iii) Net Receipts	1339797	9214320	-3793352	-10058333	-858547	167325	1101243	-1473713
14	National Savings(viii) issue								
	i) Gross Receipts	574290	4254686	4097135	7506063	748866	530420	5477409	9009164
	ii) Encashment	2377	1002650	4004813	2665495	230553	360543	5588299	8640354
	iii) Net Receipts	571913	3255036	92322	4840568	518313	169877	-110890	368810
15	National Savings(ix) issue								
	i) Gross Receipts	-	-	-	-	-	-	-	-
	ii) Encashment	-	-	-	-	-	-	-	9985
	iii) Net Receipts	-	-	-	-	-	-	-	-9985
16	Deposit Scheme relating to Govt. Employees								
	i) Gross Receipts	-	-	-	1243780	119566	49660	20	-
	ii) Encashments	-	-	-	-80602	-3748	284	19826	-
	iii) Net Receipts	-	-	-	1324382	115818	49376	-19806	-
17	Time Deposits 1-2-3-5								
	i) Gross Receipts	-	-	16670052	-	-	-	-	-
	ii) Encashments	-	-	19557024	-	-	-	-	-
	iii) Net Receipts	-	-	-2886972	-	-	-	-	-
18	5 year cumulative time Deposits								
	i) Gross Receipts	-	-	-	27112139	3457746	4912809	46148110	54966340
	ii) Encashment	-	-	-	21233863	2660591	3313981	44510908	46391054
	iii) Net Receipts	-	-	-	5878276	797155	1598828	1637202	8575286
19	Sr. Citizens Saving Schemes								
	i) Gross Receipts	-	-	1449741	666495	90683	4183808	3528722	5536196
	ii) Encashment	-	-	2972656	1561974	262749	26894	1278632	1790827
	iii) Net Receipts	-	-	-1522915	-8955479	-172066	149344	2250090	3745369
20	Sukanya								
	i) Gross Receipts	-	-	-	176951	14905	172532	2102053	3002270
	ii) Encashment	-	-	-	218812	-	9	-103523	12490
	iii) Net Receipts	-	-	-	-41861	14905	172523	22056056	2989780