



2018 - 2019

STATE FINANCES:

A

COMPARISON

ECONOMIC ADVISER, GOVERNMENT OF PUNJAB

Website: www.esopb.gov.in

PREFACE

The Report entitled “State Finances: A Comparison Study” 2018-19 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 2016-17 (Account), 2017-18 (Revised Estimates) and 2018-19 (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 2018-19, Revised Estimates for the year 2017-18 and Actual for the year 2016-17.

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 2018-19 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 2018-19. 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.41523.38 crore in 2015-16(A) increased to Rs.47985.42 crore in 2016-17(A) showing increased 15.56%.
- Out of the total Receipts on the Revenue Account, State's own Tax & Non Tax Revenue constitutes a dominant proportion which was 70.67 in 2015-16(A) and 70.04% in 2016-17(A).
- Share of transfer of resources from the centre in the form of State's Share in Central Taxes and grants were 29.96% and 29.33% during 2015-16 and 2016-17(A).

Revenue Expenditure:

- Expenditure on Revenue Account was Rs.50073.49 crore, Rs.55296.05 crore, Rs.71181.90 crore & Rs. 86351.27 crore during 2015-16(A), 2016-17(A),2017-18(RE) & 2018-19(BE), thus showing an increase of 10.42%, 28.73% & 21.31%.

- During the year 2015-16(A), 2016-17 (A) & 2017-18 (RE) & 2018-19 (BE), The maximum share of the Revenue Expenditure on interest payment was 19.53%, 21.05%, 21.32% & 18.83% followed by General Education at 16.60%, 15.33%, 14.44% & 12.50% and expenditure incurred on Pension and other retirement benefits was 15.64%, 15.86%, 13.30% & 11.93 %.

Capital Receipts:

- Capital Account Receipts, which play a vital role in creating Capital Assets in the State, stood at Rs. 12641.87 crore in 2015-16(A) and have increased to Rs. 61441.34 crore in 2016-17(A) showing decreased of 386.01 %.
- Net loans from the centre were Rs. (125.36) crore in 2015-16(A) and (654.94) crore in 2016-17(A).

Capital Expenditure:

- The Capital Expenditure during 2015-16(A) was Rs.3059.42 crore. This was Rs.78153.72 crore for the year 2016-17(A) showing a increase of 2454.53% over the previous year.
- The maximum share of Capital Expenditure goes to Capital Account of Economic Services which 64.65% in 2015-16(A) and 3.85% in 2016-17(A).

Overall Budgetary Position:

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

- The deficit of Revenue Account decreased from Rs.(-)8550.11 crore in 2015-16(A) to Rs.(-)7310.63 crore in 2016-17(A).
- The Capital Account surplus was Rs. 3349.27 crore during 2015-16(A) and Rs. (-)16712.38 crore during 2016-17(A).
- The overall budgetary position shows the deficit of Rs. (-)5200.84 crore during 2015-16(A) and Rs.(-)24023.01 crore during 2016-17(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.11970.41 crore during 2015-16 (A) and Rs.14545.37 crore during 2016-17(A).

Table no.1.1 State Budget-Receipts on Revenue Account

(Rs in Crores)

S.No.	Source	2015-16(A)	2016-17(A)	2017-18(RE)	2018-19(BE)
	1	2	3	4	
A	Total Revenue Receipts (1+2+3)	41523.38	47985.42	56871.99	72311.86
1	Central Transfers (i+ii)	12177.47	14375.52	16285.43	20998.69
(i)	Share of Central Taxes	8003.75	9599.70	10616.96	12428.53
(ii)	Grants-in Aid from Centre	4173.72	4775.82	5668.47	8570.16
2	State 's own Tax Revenue(I to viii)	26695.64	27746.68	35490.38	41064.32
(i)	VAT (State Share)	15856.64	17586.71	24118.46	6333.00
(ii)	State GST	0.00	0.00	0.00	21440.55
(iii)	State Excise	4796.45	4406.01	5122.46	6000.00
(iv)	Stamps & Registrations	2448.98	2043.61	2100.00	2500.00
(v)	Taxes on Vehicles	1474.83	1548.12	1858.91	2140.00
(vi)	Taxes on Goods & Passengers	6.66	0.62	0.00	0.00
(vii)	Electricity Duty	1967.42	1993.01	2155.05	2500.00
(viii)	Land Revenue	55.21	67.82	100.00	110.00
(ix)	Other Taxes (Entertainment Tax, Luxury Tax etc.)	89.45	100.78	35.50	40.77
3	State 's own Non Tax Revenue(I to iv)	2650.27	5863.22	5096.18	10248.85
(i)	Punjab Roadways	148.49	213.89	221.92	258.81
(ii)	Misc. General Services	999.84	3028.08	2312.35	6831.35
(iii)	Interest Receipts	225.28	1293.82	1339.90	1340.08
(iv)	Other Non- tax Revenue	1276.66	1327.43	1222.01	1818.61

Source: Punjab Budget Documents

Table no. 1.2 State Budget-Expenditure on Revenue Account

(Rs. in Crores)

S.No.	Type of Expenditure	2015-16(A)	2016-17(A)	2017-18(RE)	2018-19(BE)
	1	2	3	4	5
B	Total Revenue Expenditure	50073.49	55296.05	71181.90	86351.27
(i)	Interest Payments	9781.77	11641.76	15174.72	16260.09
(ii)	Power	510.00	1615.11	2736.81	2953.00
(iii)	Pension & other Retirement benefits	7832.82	8773.44	9469.00	10304.50
(iv)	Police	4489.81	4741.72	5469.34	5654.05
(v)	Public Works	368.21	429.05	444.79	444.29
(vi)	General Education	8312.32	8479.50	10280.77	10791.90
(vii)	Medical & Public Health	2407.53	2670.95	3098.21	3285.54
(viii)	Irrigation & Flood Control	1028.69	1261.71	1250.72	1269.21
(ix)	Agriculture and Allied Activities	5131.77	5717.75	9960.65	15420.31
(x)	Road Transport	324.36	300.37	326.78	332.05
(xi)	Grant-in-Aid and contributions	46.57	918.41	2676.96	4268.67
(xii)	Industry and Minerals	0.00	62.62	100.40	1658.84
(xiii)	Other Expenditure	9839.64	8683.66	10192.75	13708.82

Source: Punjab Budget Documents

Table no. 1.3 State Budget- Receipts on Capital Account

(Rs. in Crores)

Head	2015-16(A)	2016-17(A)	2017-18(RE)	2018-19(BE)
1	2	3	4	5
(1)Internal Dedt	9778.89	53052.22	45270.44	47454.95
(a)Market Loans(net)	8999.01	13600.00	17470.00	19423.64
(b)Loans from S.B.I and other Banks	0.00	0.00	0.00	0.00
(c) Loand from NABARD and others	0.00	10791.18	300.44	531.31
(d) Ways and Means of Advances from R.B.I	0.00	28661.04	27500.00	27500.00
(e)Loans from Small Saving	779.88	0.00	0.00	0.00
(2)Loans from the Centre	125.36	654.94	462.37	1600.00
(3)Recoveries of Loans and Advances	126.55	180.93	74.97	55.77
(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)	1542.30	1199.28	1747.60	1643.26
(7)Group Insurance Fund (Net)	0.00	33.40	31.23	32.09
(8) Reserve fund (Net)	410.17	1158.32	778.33	824.02
(9) Deposits & Advances (Net)	158.60	115.89	191.68	100.63
(10) Suspense and Miscellaneous(net)	500.00	5046.23	0.00	0.00
(11) Remittances (Net)	0.00	0.13	0.00	0.00
(12)Appropriation to contingency Fund(Net)	0.00	0.00	0.00	0.00
Total Receipts on Capital Account (1 to12)	12641.87	61441.34	48556.62	51710.72

Source:Puniab Budget Documents

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

Heads	2015-16(A)	2016-17((A)	2017-18(RE)	2018-19(BE)
1	2	3	4	5
1)Capital Outlay (1 to 3)	3059.42	4346.31	4388.77	6385.32
(i)Capital Account of General Services	252.88	248.79	257.02	278.14
(ii)Capital Account of Social Services	828.63	1087.35	1954.34	3377.63
(iii)Capital Account of Economic Services	1977.91	3010.17	2177.41	2729.55
2) Discharge of Internal Debt	0.00	32115.45	34677.45	35734.04
3) Repayment of Loans to Centre	0.00	327.84	352.19	375.95
4)Loans and Advances	0.00	41364.11	2197.12	851.05
Total Expenditure on Capital Account (I+II+III+IV)	3059.42	78153.71	41615.53	43346.36

Source:- Punjab Budget Documents

Table no. 1.5 State Budget- Overall Budgetary Position

(Rs. in Crores)

Heads	2015-16(A)	2016-17(A)	2017-18(RE)	2018-19(BE)
1	2	3	4	5
I.Revenue Account				
1.Receipts	41523.38	47985.42	56871.99	72311.86
2.Expenditure	50073.49	55296.05	71181.90	86351.27
Balance(1-2)	-8550.11	-7310.63	-14309.91	-14039.41
II. Capital Account				
1.Receipts	6688.89	61441.34	48556.62	51710.72
2.Expenditure	3339.62	78153.72	41615.53	43346.36
Balance(1-2)	3349.27	-16712.38	6941.09	8364.36
Over all Balance (I+II) Or Increase or Decrease	-5200.84	-24023.01	-7368.82	-5675.05
1.Opening Balance	-1064.36	-6265.20	-367.84	-7736.66
2.Closing Balance	-6265.20	-367.83	-7736.66	-11911.71

Source:- Punjab Budget Documents

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

Heads	2015-16(A)	2016-17(A)	2017-18(RE)	2018-19(BE)
1	2	3	4	5
I.Share of Central Taxes & Duties(1+2)	8003.75	9599.70	10650.64	12428.53
1.Taxes on Income	1761.21	2142.05	2746.77	3088.20
2.Union Excise Duties	6242.54	7457.65	7903.87	9340.33
II. Grants(1 to 4)	4173.72	4775.82	5668.47	8570.16
1.Non-Plan Grants	1274.64	1600.09	1274.67	2440.07
2.State Plan Schemes	2320.13	2276.74	3909.22	5508.47
3.Central Plan Schemes	341.75	52.79	469.52	606.80
4.Centrally sponsored Schemes	237.20	846.20	15.06	14.82
III.Loans Net a-(b+c)	-207.06	169.85	-25.10	1102.73
a)Gross Loan (1 to 5)	265.33	654.94	462.37	1600.00
1.Non-Plan	0.00	0.00	0.00	0.00
2.State Plan Schemes	265.33	654.94	462.37	1600.00
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	314.52	327.84	352.19	375.95
c.Interest Payments	157.87	157.25	135.28	121.32
Total transfer of Resources (Net) (I to III)	11970.41	14545.37	16294.01	22101.42

Source: Punjab Budget Documents

Table no. 1.7 Ratio of State Taxes to Gross State**Domestic Product at Current Prices****(Rs. in Crores)**

Item	2015-16(A)	2016-17(A)	2017-18(RE)	2018-19(BE)
1	2	3	4	5
1.Revenue from State Taxes	26695.64	27746.48	35490.38	41064.32
2. Gross State Domestic Product at current Prices	392411	429666	471276	518291
Ratio of (1) to (2) Percent)	6.80	6.46	7.53	7.92

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 2018-19(BE), Punjab own tax revenue is 0.20% 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 99.80 % 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	2015-16(A)	2016-17(A)	2017-18(RE)	2018-19(BE)
0	1		2	3	4
	Non Special category				
1	Andhra Pradesh	49891	61291	103443	101976
2	Bihar	75970	104987	70000	110200
3	Chhattisgarh	37185	51297	65366	66000
4	Goa	2451	3909	6164	3959
5	Gujarat	311095	250723	278760	326119
6	Haryana	1497	1609	2474	2674
7	Jharkhand	24723	30796	54987	51990
8	Karnataka	103336	111093	115801	122342
9	Kerala	31485	28571	31538	35593
10	Madhya Pradesh	117054	131974	168560	215000
11	Maharashtra	394087	411153	500001	500000
12	Odisha	76440	64011	69499	73909
13	Punjab	5521	6782	10000	11000
14	Rajasthan	28179	32188	57773	59710
15	Tamil Nadu	26544	16360	22629	29541
16	Uttar Pradesh	55558	81585	85909	80000
17	West Bengal	294962	308432	318709	341040
	Special category				
18	Arunachal Pradesh	889	644	708	779
19	Assam	44440	41752	45927	49695
20	Himachal Pradesh	743	764	1963	2120
21	Jammu and Kashmir	1218	1689	922	939
22	Manipur	2581	2568	3000	3420
23	Meghalaya	754	501	1074	607
24	Mizoram	2428	2400	2501	2701
25	Nagaland	3040	3110	3765	3815
26	Sikkim	977	1423	1640	1710
27	Telangana	54138	51600	59300	58087
28	Tripura	4579	5540	5230	7030
29	Uttaranchal	5230	18894	7583	4883
	All States	1756995	1827646	2095226	2266839

Table no. 2.2 Tax Revenue of the State Governments

(Non-Tax Revenue) (Rs. in Lakhs)

S.No.	States	2015-16(A)	2016-17(A)	2017-18(RE)	2018-19(BE)
0	1		2	3	4
	Non Special category				
1	Andhra Pradesh	6130142	6983236	8068277	9844509
2	Bihar	7361218	8157297	9638431	10607240
3	Chhattisgarh	3241946	3724141	4506438	4832498
4	Goa	587462	652126	733020	821766
5	Gujarat	7522888	8077082	9596109	10977469
6	Haryana	3641033	4060707	5303678	5840500
7	Jharkhand	2720047	3213323	4056228	4572989
8	Karnataka	9850015	11060513	11618156	13081266
9	Kerala	5137094	5711569	6539974	7816478
10	Madhya Pradesh	7744095	8893799	9550503	11199516
11	Maharashtra	15077317	16621968	19718216	22655444
12	Odisha	4533639	5053371	5709703	6439684
13	Punjab	3464418	3727856	4600750	5488304
14	Rajasthan	7034705	7760564	8826803	10081166
15	Tamil Nadu	10056451	11031558	12556666	14402808
16	Uttar Pradesh	17152438	19457835	21550634	25544840
17	West Bengal	7670637	8700732	9639370	10722758
	Special category				
18	Arunachal Pradesh	760175	909061	1013090	1189069
19	Assam	2644698	3185069	3160924	4305005
20	Himachal Pradesh	1029956	1137510	1216036	1461371
21	Jammu and Kashmir	1512750	1729084	2192991	2416847
22	Manipur	366703	431819	511806	592215
23	Meghalaya	432573	509205	587139	676992
24	Mizoram	268224	321843	355593	408165
25	Nagaland	293747	351228	388616	438027
26	Sikkim	242732	270754	315439	364555
27	Telangana	5178396	6276836	7719606	9237844
28	Tripura	455248	527573	561570	738570
29	Uttaranchal	1465868	1711994	2045930	2320601
	All States	133576615	150249653	172281696	199078496

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

(Rs. in Lakhs)

S.No.	States	2015-16(A)	2016-17(A)	2017-18(RE)	2018-19(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	6180033	7044527	8171720	9946485
2	Bihar	7437188	8262284	9708431	10717440
3	Chhattisgarh	3279131	3775438	4571804	4898498
4	Goa	589913	656035	739184	825725
5	Gujarat	7833983	8327805	9874969	11303588
6	Haryana	3642530	4062316	5306152	5843174
7	Jharkhand	2744770	3244119	4111215	4624979
8	Karnataka	9953351	11171606	11733957	13203608
9	Kerala	5168579	5740140	6571512	7852071
10	Madhya Pradesh	7861149	9025773	9719063	11414516
11	Maharashtra	15471404	17033121	20218217	23155444
12	Odisha	4610079	5117382	5779202	6513593
13	Punjab	3469939	3734638	4610750	5499304
14	Rajasthan	7062884	7792752	8884476	10140876
15	Tamil Nadu	10082995	11047918	12579295	14432349
16	Uttar Pradesh	17207996	19539420	21636543	25624840
17	West Bengal	7965599	9009164	9958079	11063798
	Special category				
18	Arunachal Pradesh	761064	909705	1013798	1189848
19	Assam	2689138	3226821	3206851	4354700
20	Himachal Pradesh	1030699	1138274	1217999	1463491
21	Jammu and Kashmir	1513968	1730773	2193913	2417786
22	Manipur	369284	434387	514806	595635
23	Meghalaya	433327	509706	588213	677599
24	Mizoram	270652	324243	358094	410866
25	Nagaland	296787	354338	392381	441842
26	Sikkim	243709	272177	317079	366265
27	Telangana	5232534	6328436	7778906	9295931
28	Tripura	459827	533113	566800	745600
29	Uttaranchal	1471098	1730888	2053513	2325484
	All States	135333610	152077299	174376922	201345335

Table no. 2.4 Tax Revenue of the state Governments (Per Capita Tax Revenue)
(Rs. in Lakhs)

S.No.	States	2015-16(A)	2016-17(A)	2017-18(RE)	2018-19(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	97.12	118.65	199.17	195.28
2	Bihar	66.54	90.54	59.45	92.20
3	Chhattisgarh	134.87	183.49	230.65	229.77
4	Goa	162.10	257.00	402.61	257.08
5	Gujarat	477.45	379.40	416.00	480.04
6	Haryana	5.45	5.78	8.75	9.33
7	Jharkhand	69.06	84.76	149.14	139.00
8	Karnataka	160.89	171.57	177.40	185.94
9	Kerala	91.06	82.19	90.26	101.33
10	Madhya Pradesh	148.53	165.07	207.87	261.46
11	Maharashtra	331.93	343.00	413.19	409.32
12	Odisha	177.24	147.80	159.80	169.24
13	Punjab	18.95	23.08	33.76	36.84
14	Rajasthan	37.96	42.78	75.76	77.28
15	Tamil Nadu	35.57	21.82	30.04	39.03
16	Uttar Pradesh	25.71	37.24	38.70	35.56
17	West Bengal	310.23	322.33	330.96	351.93
	Special category				
18	Arunachal Pradesh	60.93	43.69	47.55	51.80
19	Assam	133.98	124.47	135.41	144.91
20	Himachal Pradesh	10.38	10.60	27.06	29.04
21	Jammu and Kashmir	9.44	12.99	7.04	7.11
22	Manipur	85.69	84.42	97.62	110.22
23	Meghalaya	24.10	15.85	33.65	18.83
24	Mizoram	209.85	205.30	211.77	226.59
25	Nagaland	145.73	147.53	176.84	177.44
26	Sikkim	151.71	218.92	249.62	257.53
27	Telangana	148.48	140.55	160.41	156.06
28	Tripura	118.20	141.54	132.30	176.10
29	Uttaranchal	48.63	173.59	68.85	43.83
	All States	138.62	142.65	161.80	173.22

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

(Rs. in Lakhs)

S.No.	States	2015-16(A)	2016-17(A)	2017-18(RE)	2018-19(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	11933.08	13518.99	15534.44	18851.63
2	Bihar	6447.26	7034.76	8186.27	8874.87
3	Chhattisgarh	11758.54	13321.44	15901.33	16823.90
4	Goa	38853.31	42874.82	47878.51	53361.43
5	Gujarat	11545.61	12222.45	14320.41	16158.54
6	Haryana	13261.82	14574.88	18763.45	20370.05
7	Jharkhand	7597.90	8843.85	11001.73	12226.26
8	Karnataka	15335.78	17081.35	17798.78	19880.95
9	Kerala	14856.54	16430.97	18716.12	22253.32
10	Madhya Pradesh	9826.78	11124.48	11777.66	13619.41
11	Maharashtra	12699.15	13866.78	16294.56	18546.78
12	Odisha	10512.05	11668.18	13128.77	14745.90
13	Punjab	11888.87	12688.41	15533.10	18380.74
14	Rajasthan	9475.63	10313.32	11575.22	13047.69
15	Tamil Nadu	13474.18	14710.90	16666.22	19027.42
16	Uttar Pradesh	7937.75	8882.79	9706.84	11354.32
17	West Bengal	8067.65	9092.81	10010.04	11065.11
	Special category				
18	Arunachal Pradesh	52102.47	61673.07	68038.28	79060.44
19	Assam	7973.64	9495.48	9319.31	12553.60
20	Himachal Pradesh	14388.88	15785.60	16765.97	20018.78
21	Jammu and Kashmir	11729.47	13301.67	16739.11	18305.29
22	Manipur	12174.73	14195.23	16654.93	19085.24
23	Meghalaya	13824.64	16108.98	18394.08	20998.51
24	Mizoram	23182.71	27531.48	30109.48	34242.03
25	Nagaland	14081.83	16661.67	18253.45	20373.35
26	Sikkim	37691.30	41654.46	48012.02	54902.86
27	Telangana	14202.17	17096.57	20882.42	24819.57
28	Tripura	11751.37	13479.13	14206.17	18501.25
29	Uttaranchal	13629.64	15729.46	18577.41	20829.38
	All States	10538.65	11727.01	13304.05	15212.11

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

S.No.	States	2015-16(A)	2016-17(A)	2017-18(RE)	2018-19(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	12030.20	13637.65	15733.61	19046.91
2	Bihar	6513.79	7125.30	8245.72	8967.07
3	Chhattisgarh	11893.41	13504.93	16131.98	17053.68
4	Goa	39015.41	43131.82	48281.12	53618.51
5	Gujarat	12023.06	12601.85	14736.56	16638.58
6	Haryana	13267.27	14580.65	18772.21	20379.37
7	Jharkhand	7666.96	8928.60	11150.87	12365.26
8	Karnataka	15496.66	17252.91	17976.19	20066.88
9	Kerala	14947.59	16513.16	18806.38	22354.65
10	Madhya Pradesh	9975.32	11289.55	11985.53	13880.87
11	Maharashtra	13031.07	14209.78	16707.75	18956.10
12	Odisha	10689.29	11815.98	13288.58	14915.15
13	Punjab	11907.82	12711.50	15566.87	18417.58
14	Rajasthan	9513.58	10356.09	11650.86	13124.97
15	Tamil Nadu	13509.74	14732.72	16696.26	19066.45
16	Uttar Pradesh	7963.46	8920.03	9745.53	11389.88
17	West Bengal	8377.87	9415.15	10341.01	11417.04
	Special category				
18	Arunachal Pradesh	52163.40	61716.76	68085.83	79112.23
19	Assam	8107.63	9619.95	9454.72	12698.51
20	Himachal Pradesh	14399.26	15796.20	16793.04	20047.82
21	Jammu and Kashmir	11738.92	13314.66	16746.15	18312.40
22	Manipur	12260.42	14279.65	16752.55	19195.46
23	Meghalaya	13848.74	16124.83	18427.73	21017.34
24	Mizoram	23392.57	27736.78	30321.25	34468.62
25	Nagaland	14227.56	16809.20	18430.30	20550.79
26	Sikkim	37843.01	41873.38	48261.64	55160.39
27	Telangana	14350.65	17237.12	21042.84	24975.63
28	Tripura	11869.57	13620.67	14338.48	18677.35
29	Uttaranchal	13678.27	15903.05	18646.26	20873.21
	All States	10677.27	11869.66	13465.85	15385.33

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 2015-16(A)	Total Tax Revenue 2015-16(A)	% of col. 3/2	Total Revenue 2016-17(A)	Total Tax Revenue 2016-17(A)	% of col. 6/5	Total Revenue 2017-18 (RE)	Total Tax Revenue 2017-18(RE)	% of col. 9/8	Total Revenue 2018-19(BE)	Total Tax Revenue 2018-19(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	8864780	6180033	69.71	9898449	7044527	71.17	12325401	8171720	66.30	15550723	9946485	63.96
2	Bihar	9612310	7437188	77.37	10558499	8262284	78.25	13311055	9708431	72.94	15805141	10717440	67.81
3	Chhattisgarh	4606771	3279131	71.18	5368525	3775438	70.32	6858004	4571804	66.66	7286797	4898498	67.22
4	Delhi	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
5	Goa	855225	589913	68.98	956496	656035	68.59	1092136	739184	67.68	1188069	825725	69.50
6	Gujarat	9748257	7833983	80.36	10984181	8327805	75.82	13155051	9874969	75.07	14063115	11303588	80.38
7	Haryana	4755655	3642530	76.59	5249682	4062316	77.38	7008513	5306152	75.71	7693302	5843174	75.95
8	Jharkhand	4063835	2744770	67.54	4705393	3244119	68.94	6597805	4111215	62.31	6913000	4624979	66.90
9	Karnataka	11881731	9953351	83.77	13321379	11171606	83.86	14603290	11733957	80.35	16639566	13203608	79.35
10	Kerala	6903266	5168579	74.87	7561172	5740140	75.92	8826685	6571512	74.45	10280123	7852071	76.38
11	Madhya Pradesh	10551059	7861149	74.51	12330679	9025773	73.20	13507228	9719063	71.95	15588647	11414516	73.22
12	Maharashtra	18503568	15471404	83.61	20469314	17033121	83.21	25760482	20218217	78.48	28596796	23155444	80.97
13	Odisha	6894144	4610079	66.87	7429939	5117382	68.88	8969555	5779202	64.43	10020000	6513593	65.01
14	Punjab	4152338	3469939	83.57	4798542	3734638	77.83	5687199	4610750	81.07	7381186	5499304	74.50
15	Rajasthan	10028512	7062884	70.43	10902600	7792752	71.48	13469253	8884476	65.96	15166350	10140876	66.86

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 2015-16(A)	Total Tax Revenue 2015-16(A)	% of col. 3/2	Total Revenue 2016-17(A)	Total Tax Revenue 2016-17(A)	% of col. 6/5	Total Revenue 2017-18 (RE)	Total Tax Revenue 2017-18(RE)	% of col. 9/8	Total Revenue 2018-19(BE)	Total Tax Revenue 2018-19(BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
16	Tamil Nadu	12900787	10082995	78.16	14023113	11047918	78.78	15582470	12579295	80.73	17625148	14432349	81.88
17	Uttar Pradesh	22707594	17207996	75.78	25687515	19539420	76.07	30502887	21636543	70.93	34861937	25624840	73.50
18	West Bengal	10973220	7965599	72.59	11783245	9009164	76.46	13303408	9958079	74.85	14674776	11063798	75.39
	Special Category												
19	Arunachal Pradesh	1055314	761064	72.12	1177957	909705	77.23	1573831	1013798	64.41	1755357	1189848	67.78
20	Assam	4245771	2689138	63.34	4921980	3226821	65.56	5590513	3206851	57.36	7411850	4354700	58.75
21	Himachal Pradesh	2344048	1030699	43.97	2626434	1138274	43.34	2802370	1217999	43.46	3040021	1463491	48.14
22	Jammu and Kashmir	3578061	1513968	42.31	4197847	1730773	41.23	5530647	2193913	39.67	6426885	2417786	37.62
23	Manipur	828011	369284	44.60	912912	434387	47.58	1202533	514806	42.81	1264894	595635	47.09
24	Meghalaya	704313	433327	61.52	893895	509706	57.02	1126373	588213	52.22	1253151	677599	54.07
25	Mizoram	667640	270652	40.54	739830	324243	43.83	895001	358094	40.01	890943	410866	46.11
26	Nagaland	804356	296787	36.90	944227	354338	37.53	1059255	392381	37.04	1258673	441842	35.10
27	Poucheery	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
28	Sikkim	378428	243709	64.40	461030	272177	59.04	611039	317079	51.89	598093	366265	61.24
29	Telangana	7613383	5232534	68.73	8281796	6328436	76.41	10814824	7778906	71.93	13097511	9295931	70.97
30	Tripura	942674	459827	48.78	964546	533113	55.27	1026681	566800	55.21	1401321	745600	53.21
31	Uttaranchal	2123444	1471098	69.28	2488897	1730888	69.54	2978298	2053513	68.95	3565999	2325484	65.21
	Total	183288495	135333610	73.84	204640074	152077299	74.31	245771787	174376922	70.95	281299374	201345335	71.58

Source: State Finances A Study of Budget of 2018-19
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 2015-16(A)	Total Non Tax Revenue 2015-16(A)	% of col. 3/2	Total Revenue 2016-17(A)	Total Non Tax Revenue 2016-17(A)	% of col. 6/5	Total Revenue 2017-18(RE)	Total Non Tax Revenue 2017-18 (RE)	% of col. 9/8	Total Revenue 2018-19 (BE)	Total Non Tax Revenue 2018-19 (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	8864780	2684747	30.29	9898449	2853922	28.83	12325401	4153682	33.70	15550723	5604238	36.04
2	Bihar	9612310	2175124	22.63	10558499	2296213	21.75	13311055	3602625	27.06	15805141	5087701	32.19
3	Chhattisgarh	4606771	1327639	28.82	5368525	1593088	29.67	6858004	2286200	33.34	7286797	2388300	32.77
4	Delhi												
5	Goa	855225	265312	31.02	956496	300461	31.41	1092136	352953	32.32	1188069	362344	30.50
6	Gujarat	9748257	1914274	19.64	10984181	2656371	24.18	13155051	3280082	24.93	14063115	2759527	19.62
7	Haryana	4755655	1113124	23.41	5249682	1187366	22.62	7008513	1702361	24.29	7693302	1850128	24.05
8	Jharkhand	4063835	1319065	32.46	4705393	1461276	31.05	6597805	2486569	37.69	6913000	2288001	33.10
9	Karnataka	11881731	1928379	16.23	13321379	2149772	16.14	14603290	2869333	19.65	16639566	3435958	20.65
10	Kerala	6903266	1734684	25.13	7561172	1821033	24.08	8826685	2255173	25.55	10280123	2428052	23.62
11	Madhya Pradesh	10551059	2689911	25.49	12330679	3304904	26.80	13507228	3788165	28.04	15588647	4174130	26.78
12	Maharashtra	18503568	3032162	16.39	20469314	3436192	16.79	25760482	5542265	21.51	28596796	5441352	19.03
13	Odisha	6894144	2284069	33.13	7429939	2312550	31.12	8969555	3190352	35.57	10020000	3506407	34.99
14	Punjab	4152338	682399	16.43	4798542	1063903	22.17	5687199	1076465	18.93	7381186	1881902	25.49
15	Rajasthan	10028512	2965627	29.57	10902600	3109848	28.52	13469253	4584779	34.04	15166350	5025474	33.13

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 2015-16(A)	Total Non Tax Revenue 2015-16(A)	% of col. 3/2	Total Revenue 2016-17(A)	Total Non Tax Revenue 2016-17(A)	% of col. 6/5	Total Revenue 2017-18(RE)	Total Non Tax Revenue 2017-18 (RE)	% of col. 9/8	Total Revenue 2018-19 (BE)	Total Non Tax Revenue 2018-19 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
16	Tamil Nadu	12900787	2817793	21.84	14023113	2975196	21.22	15582470	3003174	19.27	17625148	3192798	18.11
17	Uttar Pradesh	22707594	5499599	24.22	25687515	6148094	23.93	30502887	8866344	29.07	34861937	9237097	26.50
18	West Bengal	10973220	3007619	27.41	11783245	2774083	23.54	13303408	3345328	25.15	14674776	3610978	24.61
	Special Category												
19	Arunachal Pradesh	1055314	294249	27.88	1177957	268252	22.77	1573831	560033	35.58	1755357	565510	32.22
20	Assam	4245771	1556632	36.66	4921980	1695161	34.44	5590513	2383663	42.64	7411850	3057150	41.25
21	Himachal Pradesh	2344048	1313350	56.03	2626434	1488159	56.66	2802370	1584371	56.54	3040021	1576528	51.86
22	Jammu and Kashmir	3578061	2064093	57.69	4197847	2467075	58.77	5530647	3336734	60.33	6426885	4009099	62.38
23	Manipur	828011	458725	55.40	912912	478532	52.42	1202533	687726	57.19	1264894	669260	52.91
24	Meghalaya	704313	270985	38.48	893895	384189	42.98	1126373	538160	47.79	1253151	575553	45.93
25	Mizoram	667640	396988	59.46	739830	415586	56.17	895001	536907	59.99	890943	480077	53.88
26	Nagaland	804356	507575	63.10	944227	589890	62.47	1059255	666875	62.96	1258673	816830	64.90
27	Poducheery												
28	Sikkim	378428	134719	35.60	461030	188854	40.96	611039	293961	48.11	598093	231828	38.76
29	Telangana	7613383	2380848	31.27	8281796	1953362	23.59	10814824	3035918	28.07	13097511	3801580	29.02
30	Tripura	942674	482847	51.22	964546	431434	44.73	1026681	459881	44.79	1401321	655722	46.79
31	Uttaranchal	2123444	652346	30.72	2488897	758009	30.45	2978298	924786	31.05	3565999	1240515	34.79
	Total	183288495	47954884	26.16	204640074	52562775	25.68	245771787	71394865	29.05	281299374	79954039	28.42

Source: State Finances A Study of Budget of 2018-19
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 2015-16(A)	Land Tax Revenue 2015-16(A)	% of col. 3/2	Total Revenue 2016-17(A)	Land Tax Revenue 2016-17(A)	% of col. 6/5	Total Revenue 2017-18(RE)	Land Tax Revenue 2017-18(RE)	% of col. 9/8	Total Revenue 2018-19 (BE)	Land Tax Revenue 2018-19 (BE)	% of col. 12/11
0	1	5	6	4	5	6	7	8	9	10	11	12	13
	Non Special category												
1	Andhra Pradesh	8864780	5235	0.06	9898449	16688	0.17	12325401	30000	0.24	15550723	30000	0.19
2	Bihar	9612310	69515	0.72	10558499	97112	0.92	13311055	60000	0.45	15805141	100000	0.63
3	Chhattisgarh	4606771	36384	0.79	5368525	50366	0.94	6858004	65000	0.95	7286797	66000	0.90
4	Goa	855225	2451	0.29	956496	3909	0.41	1092136	6164	0.56	1188069	3959	0.33
5	Gujarat	9748257	252850	2.59	10984181	199852	1.82	13155051	220000	1.67	14063115	262520	1.87
6	Haryana	4755655	1497	0.03	5249682	1609	0.03	7008513	2474	0.03	7693302	2674	0.03
7	Jharkhand	4063835	16435	0.40	4705393	24026	0.51	6597805	40000	0.61	6913000	40000	0.58
8	Karnataka	11881731	18080	0.15	13321379	20885	0.16	14603290	25335	0.17	16639566	28542	0.17
9	Kerala	6903266	18228	0.26	7561172	12415	0.16	8826685	13908	0.16	10280123	15779	0.15
10	Madhya Pradesh	10551059	27686	0.26	12330679	40665	0.33	13507228	70000	0.52	15588647	120000	0.77
11	Maharashtra	18503568	174831	0.94	20469314	179939	0.88	25760482	320001	1.24	28596796	320000	1.12
12	Odisha	6894144	58881	0.85	7429939	46000	0.62	8969555	50000	0.56	10020000	53509	0.53
13	Punjab	4152338	5521	0.13	4798542	6782	0.14	5687199	10000	0.17	7381186	11000	0.15
14	Rajasthan	10028512	27247	0.27	10902600	31469	0.29	13469253	56671	0.46	15166350	58711	0.39

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 2015-16(A)	Land Tax Revenue 2015-16(A)	% of col. 3/2	Total Revenue 2016-17(A)	Land Tax Revenue 2016-17(A)	% of col. 6/5	Total Revenue 2017-18(RE)	Land Tax Revenue 2017-18(RE)	% of col. 9/8	Total Revenue 2018-19 (BE)	Land Tax Revenue 2018-19 (BE)	% of col. 12/11
0	1	5	6	4	5	6	7	8	9	10	11	12	13
15	Tamil Nadu	12900787	25753	0.20	14023113	15340	0.11	15582470	21327	0.14	17625148	28239	0.16
16	Uttar pradesh	22707594	50531	0.22	25687515	76005	0.29	30502887	80000	0.26	34861937	80000	0.23
17	West Bengal	10973220	245627	2.24	11783245	256866	2.18	13303408	265008	1.99	14674776	283559	1.93
	Special Category												
18	Arunachal Pradesh	1055314	889	0.08	1177957	644	0.05	1573831	708	0.04	1755357	779	0.04
19	Assam	4245771	22946	0.54	4921980	21002	0.43	5590513	23102	0.41	7411850	25412	0.34
20	Himachal Pradesh	2344048	743	0.03	2626434	764	0.03	2802370	1963	0.07	3040021	2120	0.07
21	Jammu and Kashmir	3578061	1218	0.03	4197847	1686	0.04	5530647	922	0.02	6426885	938	0.01
22	Manipur	828011	259	0.03	912912	191	0.02	1202533	500	0.04	1264894	570	0.05
23	Meghalaya	704313	318	0.05	893895	127	0.01	1126373	560	0.05	1253151	154	0.01
24	Mizoram	667640	888	0.13	739830	858	0.11	895001	1001	0.11	890943	1081	0.12
25	Nagaland	804356	75	0.01	944227	82	0.01	1059255	59	0.01	1258673	65	0.01
26	Sikkim	378428	185	0.05	461030	640	0.14	611039	640	0.10	598093	710	0.12
27	Telangana	7613383	10371	0.14	8281796	670	0.01	10814824	1500	0.01	13097511	464	0.01
28	Tripura	942674	597	0.06	964546	1332	0.14	1026681	700	0.07	1401321	2000	0.14
29	Uttaranchal	2123444	2788	0.13	2488897	15951	0.64	2978298	4283	0.14	3565999	4783	0.13
30	Total	183288495	1078029	0.59	204640074	1123875	0.55	245771787	1371826	0.56	281299374	1543568	0.55

Source: State Finances A Study of Budget of 2018-19
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. 4403171 lakh (53.64%) in 2018-19(BE), 3441360 lakh (50.24%) in 2017-18(RE) and Rs. 2588971 lakh (47.61%) in 2016-17(A) as compared to all India. Development Revenue Expenditure in order of Rs. 175080807 lakh (64.81%) in 2018-19 (BE) & 161229135 lakh (65.87%) in 2017-18(RE) & 134046467 lakh (65.98%) in 2016-17(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 3805089 lakh (46.36%) in 2018-19 (BE) & 3409134 lakh (49.76%) in 2017-18(RE) & 2848793 lakh (52.39%) in 2016-17(A) as against all over India was 95062882 lakh (35.19%) in 2018-19(BE), 83517623 lakh (34.12%) in 2017-18(RE) & 69101000 lakh (34.01%) in 2016-17(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. 6,10,718 (95.64%) in 2018-19(BE), 4,13,174 (94.14%) in 2017-18(RE) and 4,09,751 lakh (94.28%) in 2016-17(A) while all the States was in order of 50278097 (93.49%) in 2018-19(BE), 44193030 lakh (93.89%) in 2017-18(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. 27814 lakh (4.35%) in 2018-19(BE), 25702 lakh (5.86%) in 2017-18(RE) and 24879 lakh (5.72%) in 2016-17 (A) while all states were in order of Rs. 3501401 lakh (6.51%) in 2018-19(BE), 2878291 lakh (6.11%) in 2017-18(RE) and 1887074 lakh (4.81%) in 2016-17(A).

Table no.3.1 Development Expenditure of States(Revenue Account)
(Rs. in Lakhs)

S.No.	States	2015-16(A)	2016-17(A)	2017-18(RE)	2018-19(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	6726113	8329881	8799605	10839545
2	Bihar	5563943	6415388	8955053	9649979
3	Chhattisgarh	3239189	3551782	4968176	5065179
4	Goa	585549	599347	730488	820799
5	Gujarat	6234377	6767453	8224129	8244337
6	Haryana	4022923	4634870	5110040	5509254
7	Jharkhand	2455040	3206213	4126187	4419703
8	Karnataka	8015325	9497061	10248580	11437805
9	Kerala	3870170	4442007	4911723	5601867
10	Madhya Pradesh	6817945	8482716	9077679	10779672
11	Maharashtra	12036921	13412453	17555326	18166235
12	Odisha	4283129	4731369	5576364	6212810
13	Punjab	2465390	2588971	3441360	4403171
14	Rajasthan	7522287	8793682	10948801	11575784
15	Tamil Nadu	8474959	8927699	9825871	10674338
16	Uttar pradesh	13036775	13769529	16756842	17308842
17	West Bengal	7236205	8322243	9081686	9175784
	Special category				
18	Arunachal Pradesh	584465	662678	806212	653048
19	Assam	2398022	3158717	4991046	4796287
20	Himachal Pradesh	1350439	1560624	1914299	2055457
21	Jammu and Kashmir	2274548	2470152	2601025	2775316
22	Manipur	408372	439973	610097	662919
23	Meghalaya	409221	585638	771062	848964
24	Mizoram	365385	413329	518124	430839
25	Nagaland	395868	476762	615697	702436
26	Sikkim	236198	231168	316292	311360
27	Telangana	5250888	5623537	7544182	9294234
28	Tripura	463483	508102	614210	716683
29	Uttaranchal	1390989	1443123	1588979	1948160
	Total	118114118	134046467	161229135	175080807

Table no. 3.2 Non- Development Expenditure of States(Revenue Account)(Rs. in Lakhs)

S.No.	States	2015-16(A)	2016-17(A)	2017-18(RE)	2018-19(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	2857291	3278614	3920929	4180453
2	Bihar	2797230	3060699	4210572	4023385
3	Chhattisgarh	1040876	1149623	1434568	1662053
4	Goa	256409	287250	330742	352805
5	Gujarat	3287604	3580435	4285863	5182205
6	Haryana	1871333	2163079	2681020	2978827
7	Jharkhand	1200243	1302376	1696041	1854726
8	Karnataka	3079928	3126455	3603159	4574434
9	Kerala	3608468	4119533	4621625	5051250
10	Madhya Pradesh	2570027	2790311	3623348	4067524
11	Maharashtra	6436976	7160942	8109816	9904575
12	Odisha	1505866	1671444	2379283	2672209
13	Punjab	2471344	2848793	3409134	3805089
14	Rajasthan	3101627	3920326	4537030	5336030
15	Tamil Nadu	4551188	5145270	6231857	7100576
16	Uttar pradesh	7222791	8825482	10736701	13624433
17	West Bengal	4568931	5013068	5272433	5446789
	Special category				
18	Arunachal Pradesh	251809	276776	336922	372518
19	Assam	1265604	1712319	2882059	2312458
20	Himachal Pradesh	878846	972795	1149786	1300258
21	Jammu and Kashmir	1367493	1511066	1731352	2280692
22	Manipur	295080	342118	365528	381680
23	Meghalaya	225552	248016	293702	354666
24	Mizoram	191701	209705	241764	287125
25	Nagaland	362325	389645	440538	508848
26	Sikkim	124380	142079	164446	216935
27	Telangana	2324725	2512499	3111559	3247919
28	Tripura	304518	346873	484232	553212
29	Uttaranchal	840998	993409	1231614	1429208
	Total	60861163	69101000	83517623	95062882

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

S.No.	States	2015-16(A)	2016-17(A)	2017-18(RE)	2018-19(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	9583404	11608495	12720534	15019998
2	Bihar	8361173	9476087	13165625	13673364
3	Chhattisgarh	4280065	4701405	6402744	6727232
4	Goa	841958	886597	1061230	1173604
5	Gujarat	9521981	10347888	12509992	13426542
6	Haryana	5894256	6797949	7791060	8488081
7	Jharkhand	3655283	4508589	5822228	6274429
8	Karnataka	11095253	12623516	13851739	16012239
9	Kerala	7478638	8561540	9533348	10653117
10	Madhya Pradesh	9387972	11273027	12701027	14847196
11	Maharashtra	18473897	20573395	25665142	28070810
12	Odisha	5788995	6402813	7955647	8885019
13	Punjab	4936734	5437764	6850494	8208260
14	Rajasthan	10623914	12714008	15485831	16911814
15	Tamil Nadu	13026144	14072969	16057728	17774914
16	Uttar pradesh	20259566	22595011	27493543	30933275
17	West Bengal	11805136	13335311	14354119	14622573
	Special category				
18	Arunachal Pradesh	836274	939454	1143134	1025566
19	Assam	3663626	4871036	7873105	7108745
20	Himachal Pradesh	2229285	2533419	3064085	3355715
21	Jammu and Kashmir	3642041	3981218	4332377	5056008
22	Manipur	703452	782091	975625	1044599
23	Meghalaya	634773	833654	1064764	1203630
24	Mizoram	557086	623034	759888	717964
25	Nagaland	758193	866407	1056235	1211284
26	Sikkim	360578	373247	480738	528295
27	Telangana	7575613	8136036	10655741	12542153
28	Tripura	768001	854975	1098442	1269895
29	Uttaranchal	2231987	2436532	2820593	3377368
	Total	178975278	203147467	244746758	270143689

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

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2015-16(A)	Total Dev.Expenditure 2015-16 (A)	% of col. 3/2	Total Expenditure 2016-17(A)	Total Dev. Expenditure 2016-17(A)	% of col. 6/5	Total Expenditure 2017-18 (RE)	Total Dev. Expenditure 2017-18(RE)	% of col. 9/8	Total Expenditure 2018-19(BE)	Total Dev. Expenditure 2018-19 (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	9583404	6726113	70.19	11608495	8329881	71.76	12720534	8799605	69.18	15019998	10839545	72.17
2	Bihar	8361173	5563943	66.55	9476087	6415388	67.70	13165625	8955053	68.02	13673364	9649979	70.57
3	Chhattisgarh	4280065	3239189	75.68	4701405	3551782	75.55	6402744	4968176	77.59	6727232	5065179	75.29
4	Goa	841958	585549	69.55	886597	599347	67.60	1061230	730488	68.83	1173604	820799	69.94
5	Gujarat	9521981	6234377	65.47	10347888	6767453	65.40	12509992	8224129	65.74	13426542	8244337	61.40
6	Haryana	5894256	4022923	68.25	6797949	4634870	68.18	7791060	5110040	65.59	8488081	5509254	64.91
7	Jharkhand	3655283	2455040	67.16	4508589	3206213	71.11	5822228	4126187	70.87	6274429	4419703	70.44
8	Karnataka	11095253	8015325	72.24	12623516	9497061	75.23	13851739	10248580	73.99	16012239	11437805	71.43
9	Kerala	7478638	3870170	51.75	8561540	4442007	51.88	9533348	4911723	51.52	10653117	5601867	52.58
10	Madhya Pradesh	9387972	6817945	72.62	11273027	8482716	75.25	12701027	9077679	71.47	14847196	10779672	72.60
11	Maharashtra	18473897	12036921	65.16	20573395	13412453	65.19	25665142	17555326	68.40	28070810	18166235	64.72
12	Odisha	5788995	4283129	73.99	6402813	4731369	73.89	7955647	5576364	70.09	8885019	6212810	69.92
13	Punjab	4936734	2465390	49.94	5437764	2588971	47.61	6850494	3441360	50.24	8208260	4403171	53.64
14	Rajasthan	10623914	7522287	70.81	12714008	8793682	69.16	15485831	10948801	70.70	16911814	11575784	68.45

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

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2015-16(A)	Total Dev.Expenditure 2015-16 (A)	% of col. 3/2	Total Expenditure 2016-17(A)	Total Dev. Expenditure 2016-17(A)	% of col. 6/5	Total Expenditure 2017-18 (RE)	Total Dev. Expenditure 2017-18(RE)	% of col. 9/8	Total Expenditure 2018-19(BE)	Total Dev. Expenditure 2018-19 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Tamil Nadu	13026144	8474959	65.06	14072969	8927699	63.44	16057728	9825871	91.19	17774914	10674338	60.05
16	Uttar pradesh	20259566	13036775	64.35	22595011	13769529	60.94	27493543	16756842	60.95	30933275	17308842	55.95
17	West Bengal	11805136	7236205	61.30	13335311	8322243	62.41	14354119	9081686	63.27	14622573	9175784	62.75
	Special Category												
18	Arunachal Pradesh	836274	584465	69.89	939454	662678	70.54	1143134	806212	70.53	1025566	653048	63.68
19	Assam	3663626	2398022	65.45	4871036	3158717	64.85	7873105	4991046	63.39	7108745	4796287	67.47
20	Himachal Pradesh	2229285	1350439	60.58	2533419	1560624	61.60	3064085	1914299	62.47	3355715	2055457	61.25
21	Jammu and Kashmir	3642041	2274548	62.45	3981218	2470152	62.04	4332377	2601025	40.04	5056008	2775316	54.89
22	Manipur	703452	408372	58.05	782091	439973	56.25	975625	610097	62.53	1044599	662919	63.46
23	Meghalaya	634773	409221	64.47	833654	585638	70.25	1064764	771062	72.42	1203630	848964	70.53
24	Mizoram	557086	365385	65.59	623034	413329	66.34	759888	518124	68.18	717964	430839	60.01
25	Nagaland	758193	395868	52.21	866407	476762	55.03	1056235	615697	58.29	1211284	702436	57.99
26	Sikkim	360578	236198	65.51	373247	231168	61.93	480738	316292	65.79	528295	311360	58.94
27	Telangana	7575613	5250888	0.00	8136036	5623537	69.12	10655741	7544182	70.80	12542153	9294234	74.10
28	Tripura	768001	463483	60.35	854975	508102	59.43	1098442	614210	55.92	1269895	716683	56.44
29	Uttaranchal	2231987	1390989	62.32	2436532	1443123	59.23	2820593	1588979	56.33	3377368	1948160	57.68
	All States	178975278	118114118	65.99	203147467	134046467	65.98	244746758	161229135	65.87	270143689	175080807	64.81

Source: State Finances A Study of Budget of 2018-19

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 2015-16 (A)	Total Non-Dev. Expenditure 2015-16(A)	% of col. 3/2	Total Expenditure 2016-17(A)	Total Non-Dev. Expenditure 2016-17 (A)	%of col. 6/5	Total Expenditure 2017-18 (RE)	Total Non-Dev. Expenditure 2017-18 (RE)	% of col. 9/8	Total Expenditure 2018-19(BE)	Total Non-Dev. Expenditure 2018-19(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	9583404	2857291	29.81	11608495	3278614	28.24	12720534	3920929	30.82	15019998	4180453	27.83
2	Bihar	8361173	2797230	33.45	9476087	3060699	32.30	13165625	4210572	31.98	13673364	4023385	29.42
3	Chhattisgarh	4280065	1040876	24.32	4701405	1149623	24.45	6402744	1434568	22.40	6727232	1662053	24.71
4	Goa	841958	256409	30.45	886597	287250	32.40	1061230	330742	31.16	1173604	352805	30.06
5	Gujarat	9521981	3287604	34.53	10347888	3580435	34.60	12509992	4285863	34.26	13426542	5182205	38.60
6	Haryana	5894256	1871333	31.75	6797949	2163079	31.82	7791060	2681020	34.41	8488081	2978827	35.09
7	Jharkhand	3655283	1200243	32.84	4508589	1302376	28.89	5822228	1696041	29.13	6274429	1854726	29.56
8	Karnataka	11095253	3079928	27.76	12623516	3126455	24.77	13851739	3603159	26.01	16012239	4574434	28.57
9	Kerala	7478638	3608468	48.25	8561540	4119533	48.12	9533348	4621625	48.48	10653117	5051250	47.42
10	Madhya Pradesh	9387972	2570027	27.38	11273027	2790311	24.75	12701027	3623348	28.53	14847196	4067524	27.39
11	Maharashtra	18473897	6436976	34.84	20573395	7160942	34.81	25665142	8109816	31.60	28070810	9904575	35.28
12	Odisha	5788995	1505866	26.01	6402813	1671444	26.10	7955647	2379283	29.91	8885019	2672209	30.07
13	Punjab	4936734	2471344	50.06	5437764	2848793	52.39	6850494	3409134	49.76	8208260	3805089	46.36
14	Rajasthan	10623914	3101627	29.19	12714008	3920326	30.83	15485831	4537030	29.30	16911814	5336030	31.55

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 2015-16 (A)	Total Non-Dev. Expenditure 2015-16(A)	% of col. 3/2	Total Expenditure 2016-17(A)	Total Non-Dev. Expenditure 2016-17 (A)	%of col. 6/5	Total Expenditure 2017-18 (RE)	Total Non-Dev. Expenditure 2017-18 (RE)	% of col. 9/8	Total Expenditure 2018-19(BE)	Total Non-Dev. Expenditure 2018-19(BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Tamil Nadu	13026144	4551188	34.94	14072969	5145270	36.56	16057728	6231857	38.81	17774914	7100576	39.95
16	Uttar pradesh	20259566	7222791	35.65	22595011	8825482	39.06	27493543	10736701	39.05	30933275	13624433	44.04
17	West Bengal	11805136	4568931	38.70	13335311	5013068	37.59	14354119	5272433	36.73	14622573	5446789	37.25
	Special Category												
18	Arunachal Pradesh	836274	251809	30.11	939454	276776	29.46	1143134	336922	29.47	1025566	372518	36.32
19	Assam	3663626	1265604	34.55	4871036	1712319	35.15	7873105	2882059	36.61	7108745	2312458	32.53
20	Himachal Pradesh	2229285	878846	39.42	2533419	972795	38.40	3064085	1149786	37.52	3355715	1300258	38.75
21	Jammu and Kashmir	3642041	1367493	37.55	3981218	1511066	37.95	4332377	1731352	39.96	5056008	2280692	45.11
22	Manipur	703452	295080	41.95	782091	342118	43.74	975625	365528	37.47	1044599	381680	36.54
23	Meghalaya	634773	225552	35.53	833654	248016	29.75	1064764	293702	27.58	1203630	354666	29.47
24	Mizoram	557086	191701	34.41	623034	209705	33.66	759888	241764	31.81	717964	287125	39.99
25	Nagaland	758193	362325	47.79	866407	389645	44.97	1056235	440538	41.71	1211284	508848	42.01
26	Sikkim	360578	124380	34.49	373247	142079	38.06	480738	164446	34.21	528295	216935	41.06
27	Telangana	7575613	2324725	0.00	8136036	2512499	30.88	10655741	3111559	29.20	12542153	3247919	25.90
28	Tripura	768001	304518	39.65	854975	346873	40.57	1098442	484232	44.08	1269895	553212	43.56
29	Uttaranchal	2231987	840998	37.68	2436532	993409	40.77	2820593	1231614	43.66	3377368	1429208	42.32
	All States	178975278	60861163	34.01	203147467	69101000	34.02	244746758	83517623	34.12	270143689	95062882	35.19

Source: State Finances A Study of Budget of 2018-19
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Table no. 3.6 Capital Receipt of the States-Capital Account (Rs. in Lakhs)

S.No.	States	2015-16(A)	2016-17(A)	2017-18(RE)	2018-19(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	35734206	41801519	9248201	10261196
2	Bihar	30241295	47597129	5098376	5189208
3	Chhattisgarh	10673746	13689015	13736959	14726729
4	Goa	1695161	1737982	1815457	1877744
5	Gujarat	28835270	39869292	19549754	20498011
6	Haryana	17168777	15897642	24779011	27060524
7	Jharkhand	10792109	9454077	12410866	12851755
8	Karnataka	61377727	69977368	55391082	56233639
9	Kerala	23390172	27237393	28256442	27231235
10	Madhya Pradesh	37809070	53911507	56965851	60815714
11	Maharashtra	45632482	61069562	57690872	61213419
12	Odisha	17554637	22116687	18344781	26643640
13	Punjab	23735089	14835754	7349486	7678251
14	Rajasthan	37110036	35186566	40591920	41145101
15	Tamil Nadu	50707352	59217499	58352626	52557289
16	Uttar Pradesh	98016819	116576954	47602824	51497965
17	West Bengal	48903102	66115710	58965271	63258899
	Special category				
18	Arunachal Pradesh	6513104	4311827	2269481	2383155
19	Assam	14795650	23483536	28564036	30756977
20	Himachal Pradesh	3776052	4732942	1093072	1106743
21	Jammu and Kashmir	6419507	5675066	3595022	3638769
22	Manipur	1631310	1058980	2362518	2379026
23	Meghalaya	2309854	2791274	2749694	3076713
24	Mizoram	1178377	1881473	1133392	1213046
25	Nagaland	1199938	1313144	1410680	1441868
26	Sikkim	1020235	965119	876553	912000
27	Telangana	17111379	42249414	8009898	11077301
28	Tripura	4472707	3514056	3968489	4359229
29	Uttaranchal	6899456	5714060	1470950	1706642
	Total	646704619	793982547	573653564	604791788

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

S.No.	States	2015-16(A)	2016-17(A)	2017-18(RE)	2018-19(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	34987415	40063819	9214631	10785108
2	Bihar	31470651	48680075	7325052	6983975
3	Chhattisgarh	10954774	14149369	14065334	15179577
4	Goa	1721959	1804255	2093762	2227228
5	Gujarat	29026635	40451310	20042250	21019493
6	Haryana	16081808	14190967	23985575	26258104
7	Jharkhand	11148630	9521661	13076600	13374764
8	Karnataka	61564574	70089177	55454602	56287020
9	Kerala	22427871	25689766	27017765	25952820
10	Madhya Pradesh	38302043	54394697	57026197	60840626
11	Maharashtra	45204300	60208863	56201536	59665849
12	Odisha	18559376	23077408	19232080	27641640
13	Punjab	23400162	13514955	6655377	6841814
14	Rajasthan	36468822	33424296	38573148	39394570
15	Tamil Nadu	49508738	57946190	56473967	50830459
16	Uttar Pradesh	99490824	118592375	49507880	54146381
17	West Bengal	47940369	64526203	57866589	63259197
	Special category				
18	Arunachal Pradesh	6904234	4423952	2766963	3150877
19	Assam	15256637	23409718	26521707	30935890
20	Himachal Pradesh	3849270	4835205	1164654	1117465
21	Jammu and Kashmir	6347337	5897213	4587962	4930624
22	Manipur	1691782	1168405	2542012	2525436
23	Meghalaya	2339705	2847300	2825056	3140159
24	Mizoram	1273896	2011253	1293318	1343177
25	Nagaland	1205433	1384957	1567690	1491552
26	Sikkim	1030520	1057605	1002051	974468
27	Telangana	17145762	42405268	8116528	11626497
28	Tripura	4573576	3623430	4694066	5414631
29	Uttaranchal	6724290	5560426	1519583	1753139
	Total	646601393	788950118	572413935	609092540

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

(Rs. in Lakhs)

S.No.	States	2015-16(A)	2016-17(A)	2017-18(RE)	2018-19(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	1399179	1488560	2243192	2765658
2	Bihar	2034899	2511805	3173334	2912169
3	Chhattisgarh	758268	928297	1225200	1391990
4	Goa	135172	143516	296418	344429
5	Gujarat	2336123	2173250	2664787	2912160
6	Haryana	644777	646372	1323957	1494579
7	Jharkhand	758715	1018821	1192637	1166886
8	Karnataka	1972162	2709004	3013868	3440578
9	Kerala	724344	991509	838801	1000186
10	Madhya Pradesh	1628626	2659047	2740182	2842133
11	Maharashtra	2153388	2400103	2992981	3391937
12	Odisha	1666547	1809678	2109529	2357576
13	Punjab	280654	409751	413174	610718
14	Rajasthan	2154477	1654320	2190095	2500567
15	Tamil Nadu	1794065	1995865	2239202	2677883
16	Uttar pradesh	5916365	6406182	5351223	6986602
17	West Bengal	1171501	1048277	2031857	2446110
	Special category				
18	Arunachal Pradesh	164767	143093	382643	393713
19	Assam	261535	530247	1406445	1302082
20	Himachal Pradesh	277597	329067	390778	407022
21	Jammu and Kashmir	621939	751681	2007788	2333322
22	Manipur	107284	139757	233185	210796
23	Meghalaya	101365	120680	157739	144165
24	Mizoram	67677	86223	193830	102887
25	Nagaland	95346	94354	136898	76109
26	Sikkim	57000	64910	175845	118837
27	Telangana	1331556	3280314	2375153	3118739
28	Tripura	304048	308908	240277	245183
29	Uttaranchal	410630	488182	452012	583081
	Total	31330006	37331773	44193030	50278097

Table no. 3.9 Non- Development Expenditure of States(Capital Account) (Rs. in Lakhs)

S.No.	States	2015-16(A)	2016-17(A)	2017-18(RE)	2018-19(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	17973	29517	44337	102191
2	Bihar	361703	209035	424686	329519
3	Chhattisgarh	36233	18754	48342	53403
4	Goa	27049	20357	75154	74427
5	Gujarat	80821	62289	99966	122004
6	Haryana	46056	39937	53081	83380
7	Jharkhand	57136	58961	81521	63673
8	Karnataka	99141	106039	109198	84014
9	Kerala	25660	21086	28018	32845
10	Madhya Pradesh	54922	69784	75296	92150
11	Maharashtra	125928	154823	206716	237849
12	Odisha	42501	37429	46134	99114
13	Punjab	25288	24879	25702	27814
14	Rajasthan	44049	43652	63565	73463
15	Tamil Nadu	105393	75083	190567	150393
16	Uttar Pradesh	525908	572730	383169	437759
17	West Bengal	70517	85366	124324	129446
	Special category				
18	Arunachal Pradesh	34558	11309	117350	394073
19	Assam	7556	19960	79566	155075
20	Himachal Pradesh	8850	20837	19334	16941
21	Jammu and Kashmir	111154	76871	187153	233408
22	Manipur	16503	9600	22504	14494
23	Meghalaya	9724	8300	15367	11965
24	Mizoram	3420	4918	13221	95450
25	Nagaland	10578	13093	26823	58000
26	Sikkim	6397	7118	19586	11557
27	Telangana	27483	56743	169563	218172
28	Tripura	14754	21365	24901	23523
29	Uttaranchal	11109	7239	103147	75299
	Total	2008364	1887074	2878291	3501401

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

S.No.	States	2015-16(A)	2016-17(A)	2017-18(RE)	2018-19(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	1417152	1518077	2287529	2867849
2	Bihar	2396602	2720840	3598020	3241688
3	Chhattisgarh	794501	947051	1273542	1445393
4	Goa	162221	163873	371572	418856
5	Gujarat	2416944	2235539	2764753	3034164
6	Haryana	690833	686309	1377038	1577959
7	Jharkhand	815850	1077782	1274158	1230559
8	Karnataka	2071303	2815043	3123066	3524592
9	Kerala	750004	1012595	866819	1033031
10	Madhya Pradesh	1683547	2728831	2815478	2934283
11	Maharashtra	2279316	2554926	3199697	3629786
12	Odisha	1709048	1847107	2155663	2456690
13	Punjab	305942	434630	438876	638532
14	Rajasthan	2198526	1697972	2253660	2574030
15	Tamil Nadu	1899458	2070948	2429769	2828276
16	Uttar Pradesh	6442272	6978912	5734392	7424361
17	West Bengal	1242018	1133643	2156181	2575556
	Special category				
18	Arunachal Pradesh	199325	154402	499993	787786
19	Assam	269092	550207	1486011	1457157
20	Himachal Pradesh	286449	349904	410112	423963
21	Jammu and Kashmir	733093	828552	2194941	2566730
22	Manipur	123787	149357	255689	225290
23	Meghalaya	111089	128980	173106	156130
24	Mizoram	71097	91141	207051	198337
25	Nagaland	105923	107447	163721	134109
26	Sikkim	63398	72028	195431	130394
27	Telangana	1359039	3337057	2544716	3336911
28	Tripura	318803	330273	265178	268706
29	Uttaranchal	421738	495421	555159	658380
	Total	33338370	39218847	47071321	53779498

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

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2015-16 (A)	Total Dev. Expenditure 2015-16 (A)	% of col. 3/2	Total Expenditure 2016-17(A)	Total Dev. Expenditure 2016-17 (A)	%of col. 6/5	Total Expenditure 2017-18 (RE)	Total Dev. Expenditure 2017-18(RE)	% of col. 9/8	Total Expenditure 2018-19 (BE)	Total Dev. Expenditure 2018-19 (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	1417152	1399179	98.73	1518077	1488560	98.05	2287529	2243192	98.06	2867849	2765658	96.44
2	Bihar	2396602	2034899	84.91	2720840	2511805	92.32	3598020	3173334	88.20	3241688	2912169	89.83
3	Chhattisgarh	794501	758268	95.44	947051	928297	98.02	1273542	1225200	96.20	1445393	1391990	96.30
4	Goa	162221	135172	83.33	163873	143516	87.58	371572	296418	79.77	418856	344429	82.23
5	Gujarat	2416944	2336123	96.66	2235539	2173250	97.21	2764753	2664787	96.38	3034164	2912160	95.98
6	Haryana	690833	644777	93.33	686309	646372	94.18	1377038	1323957	96.15	1577959	1494579	94.72
7	Jharkhand	815850	758715	93.00	1077782	1018821	94.53	1274158	1192637	93.60	1230559	1166886	94.82
8	Karnataka	2071303	1972162	95.21	2815043	2709004	96.23	3123066	3013868	96.50	3524592	3440578	97.62
9	Kerala	750004	724344	96.58	1012595	991509	97.92	866819	838801	96.77	1033031	1000186	96.82
10	Madhya Pradesh	1683547	1628626	96.74	2728831	2659047	97.44	2815478	2740182	97.33	2934283	2842133	96.86
11	Maharashtra	2279316	2153388	94.48	2554926	2400103	93.40	3199697	2992981	93.54	3629786	3391937	93.45
12	Odisha	1709048	1666547	97.51	1847107	1809678	97.97	2155663	2109529	97.86	2456690	2357576	95.96
13	Punjab	305942	280654	91.73	434630	409751	94.28	438876	413174	94.14	638532	610718	95.64
14	Rajasthan	2198526	2154477	98.00	1697972	1654320	97.43	2253660	2190095	97.18	2574030	2500567	97.15

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

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2015-16 (A)	Total Dev. Expenditure 2015-16 (A)	% of col. 3/2	Total Expenditure 2016-17(A)	Total Dev. Expenditure 2016-17 (A)	% of col. 6/5	Total Expenditure 2017-18 (RE)	Total Dev. Expenditure 2017-18(RE)	% of col. 9/8	Total Expenditure 2018-19 (BE)	Total Dev. Expenditure 2018-19 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Tamil Nadu	1899458	1794065	94.45	2070948	1995865	96.37	2429769	2239202	92.16	2828276	2677883	94.68
16	Uttar pradesh	6442272	5916365	91.84	6978912	6406182	91.79	5734392	5351223	93.32	7424361	6986602	94.10
17	West Bengal	1242018	1171501	94.32	1133643	1048277	92.47	2156181	2031857	94.23	2575556	2446110	94.97
	Special Category												
18	Arunachal Pradesh	199325	164767	82.66	154402	143093	92.68	499993	382643	76.53	787786	393713	49.98
19	Assam	269092	261535	97.19	550207	530247	96.37	1486011	1406445	94.65	1457157	1302082	89.36
20	Himachal Pradesh	286449	277597	96.91	349904	329067	94.04	410112	390778	95.29	423963	407022	96.00
21	Jammu and Kashmir	733093	621939	84.84	828552	751681	90.72	2194941	2007788	91.47	2566730	2333322	90.91
22	Manipur	123787	107284	86.67	149357	139757	93.57	255689	233185	91.20	225290	210796	93.57
23	Meghalaya	111089	101365	91.25	128980	120680	93.56	173106	157739	91.12	156130	144165	92.34
24	Mizoram	71097	67677	95.19	91141	86223	94.60	207051	193830	93.61	198337	102887	51.87
25	Nagaland	105923	95346	90.01	107447	94354	87.81	163721	136898	83.62	134109	76109	56.75
26	Sikkim	63398	57000	89.91	72028	64910	90.12	195431	175845	89.98	130394	118837	91.14
27	Telangana	1359039	1331556	97.98	3337057	3280318	98.20	2544716	2375153	93.34	3336911	3118739	93.46
28	Tripura	318803	304048	95.37	330273	308908	93.53	265178	240277	90.61	268706	245183	91.25
29	Uttaranchal	421738	410630	97.37	495421	488182	98.54	555159	452012	81.42	658380	583081	88.56
	All States	33338370	31330006	93.98	39218847	37331777	95.19	47071321	44193030	93.89	53779498	50278097	93.49

Source: State Finances A Study of Budget of 2018-19

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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 2015-16 (A)	Total Non-Dev. Expenditure 2015-16 (A)	% of col. 3/2	Total Expenditure 2016-17 (A)	Total Non-Dev. Expenditure 2016-17 (A)	% of col. 6/5	Total Expenditure 2017-18(RE)	Total Non-Dev. Expenditure 2017-18(RE)	% of col. 9/8	Total Expenditure 2018-19 (BE)	Total Non-Dev. Expenditure 2018-19 (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	1417152	17973	1.27	1518077	29517	1.94	2287529	44337	1.94	2867849	102191	3.56
2	Bihar	2396602	361703	15.09	2720840	209035	7.68	3598020	424686	11.80	3241688	329519	10.17
3	Chhattisgarh	794501	36233	4.56	947051	18754	1.98	1273542	48342	3.79	1445393	53403	3.69
4	Goa	162221	27049	16.67	163873	20357	12.42	371572	75154	20.23	418856	74427	17.77
5	Gujarat	2416944	80821	3.34	2235539	62289	2.79	2764753	99966	3.62	3034164	122004	4.02
6	Haryana	690833	46056	6.67	686309	39937	5.82	1377038	53081	3.85	1577959	83380	5.28
7	Jharkhand	815850	57136	7.00	1077782	58961	5.47	1274158	81521	6.40	1230559	63673	5.17
8	Karnataka	2071303	99141	4.79	2815043	106039	3.77	3123066	109198	3.50	3524592	84014	2.38
9	Kerala	750004	25660	3.42	1012595	21086	2.08	866819	28018	3.23	1033031	32845	3.18
10	Madhya Pradesh	1683547	54922	3.26	2728831	69784	2.56	2815478	75296	2.67	2934283	92150	3.14
11	Maharashtra	2279316	125928	5.52	2554926	154823	6.06	3199697	206716	6.46	3629786	237849	6.55
12	Odisha	1709048	42501	2.49	1847107	37429	2.03	2155663	46134	2.14	2456690	99114	4.03
13	Punjab	305942	25288	8.27	434630	24879	5.72	438876	25702	5.86	638532	27814	4.35
14	Rajasthan	2198526	44049	2.00	1697972	43652	2.57	2253660	63565	2.82	2574030	73463	2.85

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 2015-16 (A)	Total Non-Dev. Expenditure 2015-16 (A)	% of col. 3/2	Total Expenditure 2016-17 (A)	Total Non-Dev. Expenditure 2016-17 (A)	% of col. 6/5	Total Expenditure 2017-18(RE)	Total Non-Dev. Expenditure 2017-18(RE)	% of col. 9/8	Total Expenditure 2018-19 (BE)	Total Non-Dev. Expenditure 2018-19 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Tamil Nadu	1899458	105393	5.55	2070948	75083	3.62	2429769	190567	7.84	2828276	150393	5.32
16	Uttar pradesh	6442272	525908	8.16	6978912	572730	8.21	5734392	383169	6.68	7424361	437759	5.9
17	West Bengal	1242018	70517	5.68	1133643	85366	7.53	2156181	124324	5.77	2575556	129446	5.03
	Special Category												
18	Arunachal Pradesh	199325	34558	17.34	154402	11309	7.32	499993	117350	23.47	787786	394073	50.02
19	Assam	269092	7556	2.81	550207	19960	3.63	1486011	79566	5.35	1457157	155075	10.64
20	Himachal Pradesh	286449	8850	3.09	349904	20837	5.95	410112	19334	4.71	423963	16941	3.99
21	Jammu and Kashmir	733093	111154	15.16	828552	76871	9.28	2194941	187153	8.53	2566730	233408	9.09
22	Manipur	123787	16503	13.33	149357	9600	6.43	255689	22504	8.80	225290	14494	6.43
23	Meghalaya	111089	9724	8.75	128980	8300	6.44	173106	15367	8.88	156130	11965	7.66
24	Mizoram	71097	3420	4.81	91141	4918	5.40	207051	13221	6.38	198337	95450	48.12
25	Nagaland	105923	10578	9.99	107447	13093	12.18	163721	26823	16.38	134109	58000	43.25
26	Sikkim	63398	6397	10.09	72028	7118	9.88	195431	19586	10.02	130394	11557	8.86
27	Telangana	1359039	27483	2.02	3337057	56743	1.70	2544716	169563	6.66	3336911	218172	6.54
28	Tripura	318803	14754	4.63	330273	21365	6.47	265178	24901	9.39	268706	23523	8.75
29	Uttaranchal	421738	11109	2.63	495421	7239	1.46	555159	103147	18.58	658380	75299	11.44
	All States	33338370	2008364	6.02	39218847	1887074	4.81	47071321	2878291	6.11	53779498	3501401	6.51

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.10100.14 lakh during 2018-19 and 3787.56 lakh during 2017-18.
- The total expenditure of Zila Parishad in Punjab was Rs. 5191.20 lakh during 2017-18 as compared to Rs.9546.27 lakh during 2018-19 Income of improvement trusts for Punjab was Rs.2738219 lakh in 2017-18 and Rs.1878430 lakh in 2018-19 where as the expenditure was Rs.2203989 lakh during 2017-18 and Rs.1943474 lakh during 2018-19.

**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)
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

**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)
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

**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
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

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, 2018 was 11376. The Number of Indian Commercial banks were 6700, 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 6700 as on 31st December 2018. The deposits in these banks were to the tune of Rs.350459 crore and credits made by these banks were Rs.221388 crore. The percentage share of Punjab in total bank credit of all states was 2.94%. The share of Maharashtra was (31.94%) followed by Tamil Nadu (10.41%). Credit deposit ratio in Punjab was 63.17. Credit deposit ratio was highest (112.27%) in Andhra Pradesh followed by Maharashtra (105.04%).

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

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

Source : Reserve Bank of India

Table no.5.2 State-Wise Distribution of Offices ,Deposits and Bank Credit of Scheduled Commercial Banks December 2018

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	7147	13	276527	2.70	310457	4.12
2	Bihar	7414	16	317131	3.10	101511	1.35
3	Chhattisgarh	2728	11	133067	1.30	83352	1.11
4	Goa	709	2	66090	0.65	17631	0.23
5	Gujarat	8178	8	643747	6.29	482779	6.41
6	Haryana	5111	6	367362	3.59	218336	2.90
7	Jharkhand	3178	12	199475	1.95	54639	0.73
8	Karnataka	10625	6	840424	8.21	586740	7.79
9	Kerala	6716	5	440361	4.30	281384	3.74
10	Madhya Pradesh	7109	12	340117	3.32	221512	2.94
11	Maharashtra	13418	9	2289301	22.36	2404766	31.94
12	Odisha	5143	5	271019	2.65	100653	1.34
13	Punjab	6700	4	350459	3.42	221388	2.94
14	Rajasthan	7615	10	336820	3.29	254382	3.38
15	Tamil Nadu	11430	7	725810	7.09	784172	10.41
16	Uttar Pradesh	17933	13	957832	9.35	391892	5.20
17	West Bengal	9218	11	722699	7.06	364454	4.84
	Special category						0.00
18	Arunachal Pradesh	169	10	13317	0.13	3322	0.04
19	Assam	2900	12	134643	1.31	57307	0.76
20	Himachal Pradesh	1657	5	85753	0.84	26479	0.35
21	Jammu and Kashmir	1790	8	104459	1.02	44819	0.60
22	Manipur	204	15	8972	0.09	3998	0.05
23	Meghalaya	370	10	21669	0.21	5841	0.08
24	Mizoram	202	6	8473	0.08	3027	0.04
25	Nagaland	181	11	10047	0.10	3468	0.05
26	Sikkim	156	4	8610	0.08	2319	0.03
27	Telangana	5346	0	420422	4.11	445635	5.92
28	Tripura	563	7	22178	0.22	8981	0.12
29	Uttaranchal	2193	5	123440	1.21	44669	0.59

Table no.5.3 State-wise percentage of credit to deposits of Scheduled Commercial Banks Dec.2018 and Dec.2019

(Rs. in Crores)

S.No.	States	Last Friday of (As on Dec.2018)			Last Friday of (As on Dec.2019)		
		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	276527	310457	112.27	300863	366563	121.84
2	Bihar	317131	101511	32.01	353279	120287	34.05
3	Chhattisgarh	133067	83352	62.64	142551	89824	63.01
4	Goa	66090	17631	26.68	71106	18759	26.38
5	Gujarat	643747	482779	75.00	674702	531396	78.76
6	Haryana	367362	218336	59.43	409923	247345	60.34
7	Jharkhand	199475	54639	27.39	218508	60196	27.55
8	Karnataka	840424	586740	69.81	934748	648887	69.42
9	Kerala	440361	281384	63.90	495741	325280	95.61
10	Madhya Pradesh	340117	221512	65.13	368521	249290	67.65
11	Maharashtra	2289301	2404766	105.04	2549943	2417809	106.47
12	Odisha	271019	100653	37.14	309618	119090	38.46
13	Punjab	350459	221388	63.17	379505	228604	60.24
14	Rajasthan	336820	254382	75.52	378636	307134	81.12
15	Tamil Nadu	725810	784172	108.04	798765	876433	109.72
16	Uttar Pradesh	957832	391892	40.91	1040758	439716	42.25
17	West Bengal	722699	364454	50.43	777410	379817	48.86
	Special category			#DIV/0!			
18	Arunachal Pradesh	13317	3322	24.95	16711	3832	22.93
19	Assam	134643	57307	42.56	147203	65070	44.20
20	Himachal Pradesh	85753	26479	30.88	95522	29424	30.80
21	Jammu and Kashmir	104459	44819	42.91	118125	53713	45.47
22	Manipur	8972	3998	44.56	10198	5209	51.07
23	Meghalaya	21669	5841	26.96	23971	6478	27.02
24	Mizoram	8473	3027	35.73	9013	3284	36.44
25	Nagaland	10047	3468	34.52	11166	4001	35.84
26	Sikkim	8610	2319	26.93	9622	2728	28.36
27	Telangana	420422	445635	106.00	458829	481536	104.95
28	Tripura	22178	8981	40.50	24812	10364	41.77
29	Uttaranchal	123440	44669	36.19	137027	51574	37.64

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	2014-15	2015-16	2016-17	2017-18	2018-19
0	1	2	4	5	6	7	8
	Non Special category						
1	Andhra Pradesh	-1204.60	-1126.44	507.13	1196.41	2327.35	3487.03
2	Bihar	-1064.66	1913.58	3014.82	2890.64	2747.26	3846.41
3	Chhattisgarh	-35.21	237.88	720.97	808.95	-690.94	1508.11
4	Goa	707.57	-57.69	54.8	42.02	184.88	247.98
5	Gujarat	-625.72	-478.15	3105.1	1744.39	3466.87	7906.68
6	Haryana	67.05	444.4	1573.09	1778.41	2669.02	3592.90
7	Jharkhand	3.66	337.55	1352.33	1042.43	1422.46	1907.23
8	Karnataka	-2130.06	446.44	2938.5	2739.11	1083.13	6865.11
9	Kerala	-2655.12	57.33	1269.33	1717.41	2956.62	3445.74
10	Madhya Pradesh	-53.58	579.22	1501.17	1583.86	2263.16	3215.36
11	Maharashtra	76.83	-1318.91	1117.23	2902.19	6200.06	10369.91
12	Odisha	816.70	1104.57	2552.09	2300.49	2915.07	4104.34
13	Punjab	214.02	925.82	3276.83	3819.42	3335.55	5091.17
14	Rajasthan	-456.48	-351.83	770.5	2281.01	2780.69	5568.59
15	Tamil Nadu	-1735.41	-970.68	1979.4	3510.01	8215.46	11417.79
16	Uttar Pradesh	-1968.71	2634.01	6037.37	6573.79	7639.69	10435.71
17	West Bengal	-51.88	2221.39	8383.03	5644.04	10481.55	16479.08
	Special category						
18	Arunachal Pradesh	463.97	55.58	94.04	97.80	118.49	95.26
19	Assam	-34.18	718.53	1316.24	1507.01	1522.72	1922.51
20	Himachal Pradesh	-2717.25	815.02	1458.27	1633.38	2104.66	2849.75
21	Jammu and Kashmir	637.07	354.92	646.73	663.23	684.37	784.59
22	Manipur	-3.57	12.24	20.03	37.06	26.31	39.08
23	Meghalaya	0.55	37.47	36.91	65.86	70.04	114.13
24	Mizoram	-62.04	4.99	9.9	-5.50	-5.32	14.31
25	Nagaland	-125.45	5	28.02	27.21	20.02	36.54
26	Sikkim	-5.78	12.3	11.00	14.09	21.04	46.26
27	Telangana			1076.02	630.89	1035.72	856.15
28	Tripura	16.85	171.67	320.15	344.72	441.02	546.42
29	Uttaranchal	-105.52	807.82	1355.75	1410.92	2509.15	2596.15

Table no.5.5 Small Saving Schemes in Punjab

(Rs. in Thousands)

S.No.	Name of Schemes	1990-91	2000-01	2011-12	2014-15	2015-16	2016-17	2017-18	2018-19
0	1	2	3	4	6	7	8	9	10
1	Post of Saving Bank Deposits								
	i) Gross Receipts	1480735	4827438	41080900	5495101	8430968	119784255	125925653	146153290
	ii) Encashment	1287433	4442172	39765257	5349099	8023374	111559372	122473531	138746855
	iii) Net Receipts	193302	385266	1315643	146002	407594	8224883	3452122	7406435
2	10 Year Cumulative Time Deposits								
	i) Gross Receipts	16538	0.03	-	1469199	-	-	-	-
	ii) Encashment	45162	0.00	-	1475045	-	-	-	44
	iii) Net Receipts	-28624	0.03	-	-5846	-	-	-	44
3	Five Year Post office Deposits								
	i) Gross Receipts	411506	3598705	12343737	-	1560309	16627141	14955665	23427301
	ii) Encashment	272129	1136457	11558622	-	1416322	12271344	14521418	14174331
	iii) Net Receipts	139377	1862248	785115	-	143987	4355797	243424	9252970
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	0.28	-	3	3	-
	iii) Net Receipts	-292	0	-188238	-0.28	-	-3	-2	-
6	National Savings Certificates VI to VII issue								
	i) Gross Receipts	0	0	5331	-	-	-	-	-
	ii) Encashment	104299	0	12794	1628	695	364501	666	41737
	iii) Net Receipts	-104299	0	-7463	-1628	-695	-364501	-666	-41737
7	Public Provident Funds								
	i) Gross Receipts	482014	4913417	5591596	886561	1071759	12153188	14316254	13232495
	ii) Encashment	2780	892570	1769769	294436	314850	2990160	3574347	4413981
	iii) Net Receipts	449234	4020847	3821817	592125	756909	9163028	10741907	8818513
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	252	-537	265	593	2818
	iii) Net Receipts	771416	-1116346	-80784	-252	-537	-265	-593	-2818

S.No.	Name of Schemes	1990-91	2000-01	2011-12	2014-15	2015-16	2016-17	2017-18	2018-19
0	1	2	3	4	6	7	8	9	10
10	Monthly Income Schemes								
	i) Gross Receipts	254701	6000462	9747599	702255	1247429	11337200	13456858	10894654
	ii) Encashment	25423	1154807	17305874	942501	1583203	16366366	13695372	7609774
	iii) Net Receipts	229278	4845655	-7558275	-240246	-335174	5029166	-238514	3284879
11	N.S.S.								
	i) Gross Receipts	637626	79027	76620	9004	5663	115209	100134	127995
	ii) Encashment	6310	184408	153790	11151	9686	67245	88743	109806
	iii) Net Receipts	631316	(-)105381	-77170	-2147	-4023	47964	11391	18188
12	N.S.S (1992)								
	i) Gross Receipts	0	8938	27013	74	164	11516	2528	2687
	ii) Encashment	0	12979	77437	346	387	19412	43948	9329
	iii) Net Receipts	0	(-)4041	-50424	-272	-223	-13458	-40420	-6641
13	Kisan Vikas Patra								
	i) Gross Receipts	1850411	15414010	2525226	148544	1138775	6004847	8470150	6842934
	ii) Encashment	10614	6199690	6318578	1007091	971450	4903604	6996437	7642267
	iii) Net Receipts	1339797	9214320	-3793352	-858547	167325	1101243	-1473713	-799333
14	National Savings								
	i) Gross Receipts	574290	4254686	4097135	748866	530420	5477409	9009164	11406506
	ii) Encashment	2377	1002650	4004813	230553	360543	5588299	8640354	5814325
	iii) Net Receipts	571913	3255036	92322	518313	169877	-110890	368810	5592180
15	Deposit Scheme relating to Govt. Employees								
	i) Gross Receipts	-	-	-	119566	49660	20	-	-
	ii) Encashments	-	-	-	-3748	284	19826	-	-
	iii) Net Receipts	-	-	-	115818	49376	-19806	-	-
16	Time Deposits 1-2-3-5								
	i) Gross Receipts	-	-	16670052	-	-	-	-	63505664
	ii) Encashments	-	-	19557024	-	-	-	-	51668048
	iii) Net Receipts	-	-	-2886972	-	-	-	-	11837616
17	5 year cumulative time Deposits								
	i) Gross Receipts	-	-	-	3457746	4912809	46148110	54966340	-
	ii) Encashment	-	-	-	2660591	3313981	44510908	46391054	232601
	iii) Net Receipts	-	-	-	797155	1598828	1637202	8575286	-233601
18	Sr. Citizens Saving Schemes								
	i) Gross Receipts	-	-	1449741	90683	-	3528722	5536196	-
	ii) Encashment	-	-	2972656	262749	-	1278632	1790827	5850876
	iii) Net Receipts	-	-	-1522915	-172066	-	2250090	3745369	2593325
19	MGNREGA								
	i) Gross Receipts	-	-	-	14905	172532	2102053	3002270	3728641
	ii) Encashment	-	-	-	-	9	103523	12490	22274
	iii) Net Receipts	-	-	-	14905	172523	22056056	2989780	3706366