

XIV. PUBLIC FINANCE

**TABLE 14.1 OVERALL BUDGETARY POSITION OF
GOVERNMENT OF INDIA**

(Rs.crore)				
Item	1990-91 (Accounts)	1999-00 (Accounts)	2000-01 (Accounts)	2001-02 (R.E)
I.Revenue account*				
A.Receipts	57650	190507	203870	224519
B.Expenditure	76212	258103	289104	316252
C.Surplus (+)/Deficit(-)	-18562	-67596	-85234	-91733
II.Capital account				
A.Receipts	38997	115707	132987	151864
B.Disbursements	31782	48975	47753	60131
C.Surplus (+)/Deficit(-)	7215	66732	85234	91733
III.Overall surplus(+)/deficit(-)	-11347	864	1197	3803

Source: Budget documents, Government of India.

* Inclusive of Commercial departments.

Note: Since 1997-98 onwards budgetary deficit represents draw down in cash balances.

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TABLE 14.2: CENTRAL GOVERNMENT RECEIPTS-MAJOR COMPONENTS
(Rs.crore)

Items	1990-91	1999-00	2000-01	2001-02 (R.E)
1.Tax revenue (net)#	42978	128271	136916	142348
2.Direct Tax (net)# *	6903	41437	48920	53165
Of which:				
A.Personal income tax # *	1250	9124	23036	25022
B.Corporation Tax	5335	30692	25177	27805
3.Indirect Tax (net)# *	36075	86834	87997	89183
Of which:				
A.Excise Duties(net)# *	14100	34944	49758	55814
B. Customs Duties	20644	48419	34163	31145
4.Non-tax Revenue	11976	53242	55708	70224
of which:				
Interest Receipts	8730	33878	32364	37800
Revenue Receipts	54954	181513	192624	212572
5.Capital Receipts	38997	116571	132987	151864
6.Toatal Receipts	93951	298084	325611	364436

Source: Budget Documents, Government of India.

Net of states share.

* For the years 2000-01(R.E) states share is not available separately hence the amount represent gross receipts for these years.

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**TABLE 14.3: MAJOR HEADS OF CAPITAL RECEIPTS OF
THE CENTRAL GOVERNMENT \$**

(Rs.crore)

Items	1990-91	1999-00	2000-01	2001-02 (R.E)
1. Market Borrowings(Net)	8001	70277	72931	91480
2. Small Savings, Public Provident Funds Etc. Funds etc.	8309	8979	8316	8640
3. State Provident Funds	2002	6579	1610	9000
4. Special Deposits	7716	6526	8452	10831
5. Recoveries of loans and Advances of equity holding in Public sector enterprises	5712	10131	12046	15143
6. Disinvestment	-	1724	2125	5000
7. External loans(Net)	3181	1180	7505	2054
8. Total Capital Receipts	38997	116571	132987	151864

Source: Budget documents, Government of India.

\$ Data on capital receipts are net of repayments.

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TABLE 14.4a: MAJOR HEADS OF EXPENDITURE OF THE CENTRAL Government (Rs.crore)

Items	1990-91	1999-00	2000-01	2001-02 (R.E)
1.Revenue expenditure	73516	249078	277858	304305
2.Capital Expenditure	31782	48975	47753	60131
a.Loans and Advances	19652	24938	24308	25605
b.Capital outlay	12130	24037	24745	34526
3.Total expenditure(1+2)	105298	298053	325611	364436

Source: Budget documents of the Govt.of India.

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TABLE 14.4b: MAJOR HEADS OF DEVELOPMENTAL AND NON-DEVELOPMENTAL EXPENDITURE OF THE CENTRAL GOVERNMENT * (Rs.crore)

Items	1990-91	1999-00	2000-01	2001-02 (R.E)
1.Developmental Expenditure	58645	130256	139386	159004
2.Non-developmental Expenditure	49349	176502	197470	217379
3.Total expenditure	107994	306750	336856	376383

Source: Budget documents of the Govt.of India.

* Includes commercial departments.

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**TABLE 14.5 OVERALL CONSOLIDATED BUDGETARY
POSITION OF STATE GOVTS.**

	(Rs.crore)			
Item	1990-91 (Accounts)	1999-00 (Accounts)	2000-01 (R.E)	2001-02 (B.E)
I. Revenue account				
(A) Receipts	66466.8	207201.2	249614.9	285131.7
(B) Expenditure	71775.8	260998.2	300932.5	332727.3
(C) Surplus(+) or Deficit(-)	-5309.0	-53797.0	-51317.6	-47595.6
II. Capital account (1)				
(A) Receipts	24692.9	103574.9	113811.2	113845.7
(B) Disbursements	19312.3	52890.6	65226.4	68667.5
(C) Surplus(+) or Deficit(-)	5380.6	50684.3	48584.8	45178.3
III. Overall Surplus(+) or Deficit (-)	71.6	-3112.7	-2732.8	-2417.3

Source: Finance of State Governments, Reserve Bank of India

(1) Excludes ways and means advances from Reserve Bank of India and purchases/sales of securities from cash balance investment account.

R.E. - Revised Estimates. B.E. -Budget Estimates.

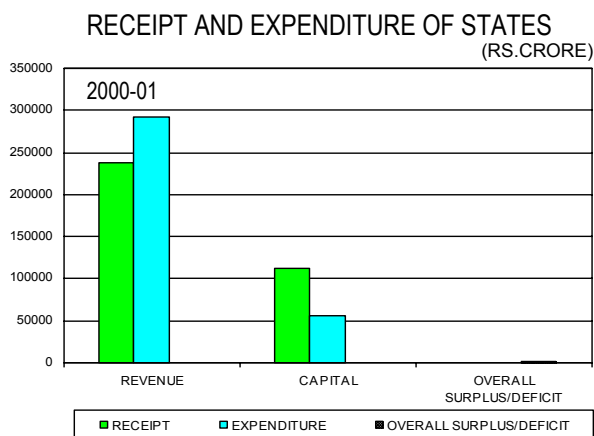
Notes : The budget estimates for 2001-02 include the three new states, Viz, Chattisgarh, Jharkhand and Uttaranchal formed in November 2000. As the new States, were carved out of the existing States Madhya, Bihar and Uttar Pradesh, the figures for 1999-00 are inclusive of the three States. The revised estimates for 2000-01 include the data of Chattisgarh for the period November 2000 to March 2001 and do not include those of Jharkhand and Uttaranchal.

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**TABLE 14.6 REVENUE AND CAPITAL BUDGETS OF THE STATES
2000-01 (Accounts)**

State	Revenue receipt	Revenue expenditure	Capital receipt	Capital Expenditure	Overall surplus (+) or deficit(-)
Andhra Pradesh	19475.2	23070.4	8309.5	5049.0	-334.7
Arunachal Pradesh	960.4	908.5	216.9	297.9	-29.1
Assam	5637.6	6417.1	1871.3	1213.8	-122.0
Bihar	11384.7	14345.4	6112.5	2600.6	551.2
NCT Delhi	5444.0	3696.5	1885.2	3665.8	-252.0
Goa	1483.2	1709.3	435.7	252.7	-43.1
Gujarat	15738.6	22040.8	11181.5	5133.8	-254.5
Haryana	6573.9	7181.4	2541.6	1977.5	-43.4
Himachal Pradesh	3045.6	4376.2	2349.4	938.8	80.0
Jammu & Kashmir	5426.7	6685.3	1910.8	1143.7	-491.5
Jharkhand	0.0	0.0	0.0	0.0	0.0
Karnataka	14822.7	16685.0	4972.4	2978.7	131.4
Kerala	8730.9	11877.9	3997.8	1270.7	-419.9
Madhya Pradesh	13667.1	14986.4	3627.4	1937.6	370.5
Maharashtra	29566.9	37401.0	12912.8	4807.2	271.5
Manipur	1044.6	1130.9	199.2	250.2	-137.3
Meghalaya	1132.2	1079.5	326.3	344.4	34.6
Mizoram	828.2	1021.6	303.1	266.3	-156.6
Nagaland	1419.8	1420.2	266.2	415.2	-149.4
Orissa	6902.0	8828.8	3703.1	2218.6	-442.3
Punjab	9376.9	11712.8	4999.6	2397.7	266.0
Rajasthan	12401.8	15035.4	5468.9	2458.8	376.5
Sikkim	862.6	763.3	95.3	183.9	10.7
Tamil Nadu	18316.7	21752.4	6430.5	2684.7	310.1
Tripura	1638.1	1734.0	447.4	401.0	-49.5
Uttar Pradesh	24743.3	31032.6	14076.0	5648.6	2138.1
West Bengal	14522.2	22103.5	12226.4	4637.3	7.8
All States(1)	237952.9	291521.5	111590.8	55676.6	2345.6

(1) Includes loans(grants) from financial institutions,inter-state settlement(net), provident funds etc.(net), reserve funds(net), deposits and advances (net), contingency funds (net), suspense miscellaneous (net) and Miscellaneous capital receipts.



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**TABLE 14.6 REVENUE AND CAPITAL BUDGETS OF THE STATES-Concl'd.
2001-02 (R.E.)**

State	Revenue receipt	Revenue expenditure	Capital receipt	Capital Expenditure	Overall surplus (+) or deficit(-)
Andhra Pradesh	22150.7	25143.6	9506.4	6162.7	350.8
Arunachal Pradesh	1313.8	1090.3	192.0	432.2	-16.7
Assam	6629.1	8835.9	2297.3	1543.7	-1453.2
Bihar	10218.5	12560.4	4901.5	2308.9	250.7
NCT Delhi	6650.8	5270.1	2336.9	4099.9	-382.3
Goa	2117.5	2248.3	541.0	311.3	98.9
Gujarat	17821.0	26146.3	11522.6	4018.5	-821.2
Haryana	7922.8	9093.3	2868.4	1889.6	-191.7
Himachal Pradesh	3678.4	4509.7	1711.6	933.3	-53.0
Jammu & Kashmir	6858.1	6122.5	892.3	1927.1	-299.2
Karnataka	15926.3	18932.5	5973.3	3034.4	-67.3
Kerala	9972.6	11859.0	3584.2	1761.5	-63.7
Madhya Pradesh	12578.4	16277.1	6256.2	3441.8	-884.3
Maharashtra	31154.3	37399.0	12280.2	6463.1	-427.6
Manipur	1432.0	1441.6	603.3	744.7	-151.0
Meghalaya	1357.9	1355.9	362.6	389.8	-25.2
Mizoram	1104.0	1145.2	238.8	257.4	-59.8
Nagaland	1495.6	1450.7	428.0	567.9	-95.0
Orissa	8109.8	10224.1	4465.6	2351.3	0.0
Punjab	9624.6	13466.6	7514.8	3313.2	359.6
Rajasthan	12665.0	16175.0	6321.8	3337.9	-526.1
Sikkim	1058.3	848.0	93.4	280.7	23.0
Tamil Nadu	18982.2	22414.6	6559.1	3570.2	-443.5
Tripura	1864.3	1863.2	563.1	804.4	-240.2
Uttaranchal	2821.2	4166.0	940.8	617.7	-1021.7
Uttar Pradesh	27706.0	35462.7	14522.6	7329.1	-563.2
West Bengal	16848.6	24834.1	13289.4	5378.5	-74.6
All States (1)	270900.5	331440.4	123532.5	70130.9	-7138.3

Source: Reserve Bank of India

Notes : Totals may not tally due to rounding off of figures.

(1) Includes loans(grants) from financial institutions,inter-state settlement(net), provident funds etc.(net), reserve funds(net), deposits and advances (net), contingency funds (net), suspense miscellaneous (net) and Miscellaneous capital receipts.

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TABLE 14.7 REVENUE AND EXPENDITURE OF STATES
(Revenue account)

	(Rs.crore)			
Item	1990-91 (Accounts)	1999-00 (Accounts)	2000-01 (R.E)	2001-02 (B.E)
I.Tax revenue (A+B)	44586.3	146703.1	172329.8	203490.1
A.Revenue from States'taxes [A+B+C]	30344.8	102582	120502.7	143139.8
i).Tax on income	633.7	1769.8	1979.8	2239.6
ii).Taxes on property and capital transactions	2741.6	9703.4	11761.4	14298.9
iii).Taxes on commodities and services	26969.5	91108.8	106761.5	126601.3
B.Share in Central taxes	14241.5	44121.1	51827.1	60350.3
II.Non-tax revenue[C+D]	21880.5	60498.2	77285.1	81641.7
C.Grants-in-aid from the centre	12643.3	30623.5	47305.5	48556.7
D.States'own non-tax revenue	9237.2	29874.7	29979.6	33085.0
Total revenue [I+II]	66466.8	207201.3	249614.9	285131.8

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TABLE 14.7 REVENUE AND EXPENDITURE OF STATES-Concl'd.
(Revenue account)

	(Rs.crore)			
Item	1990-91 (Accounts)	1999-00 (Accounts)	2000-01 (R.E)	2001-02 (B.E)
E.Developmental expenditure [i+ii]	48854.7	151314.8	174495.9	183967.0
i.Social services	27962.3	96138.0	109208.9	118545.3
ii.Economic services	20892.4	55176.8	65287.0	65421.7
F.Non-developmental expenditure	22137.0	105144.0	121177.9	143038.8
G.Others (1)	784.1	4539.5	5258.6	5721.5
 Total expenditure of State Govts.[E+F+G]	 71775.8	 269998.3	 300932.4	 332727.3
 Surplus (+)or deficit (-)on revenue Account	 -5309.0	 -53797.0	 -51317.6	 -47595.6

Source: Finances of State Governments, Reserve Bank of India

(1) Include compensation and assignments to local bodies and panchayati raj institutions and reserve with Finance Department.

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**TABLE 14.8 CAPITAL BUDGET OF STATE GOVTS.
A.TOTAL CAPITAL RECEIPTS**

(Rs.crore)

Item of Receipts	1990-91 (Accounts)	1999-00 (Accounts)	2000-01 (R.E)	2001-02 (B.E.)
1.Internal debt (1)	3264.4	48064.9	60231.6	61821.7
of which market loans	2560.5	14184.2	13036.5	12215.0
2.Loans from Centre	13974.3	21588.6	24359.3	28373.1
3.Recovery of loans and advances	1500.5	3360.9	8311.8	4908.6
4.Small savings,provi- dent funds etc.(net)	3069.4	17877.5	13872.2	13171.5
5.Contingency funds(net)	39.7	1085.5	252.0	-
6.Reserve funds net(2)	1120.1	2561.9	2522.7	3210.8
7.Deposits and advances (net) (3)	1670.2	9051.0	3749.9	1827.4
8.Appropriation to co- ntingency fund (net)	-167.8	-959.0	-40.0	-
9.Remmitances (net)	-153.9	76.5	194.9	3.8
10.Others (4)	376.0	867.1	356.9	528.8
Total receipts[1 to 10]	24692.9	103574.9	113811.3	113845.7

(1) Includes market loans,land compensation bonds,cash credits and loans from SBI and other banks (net)as also loans from National Rural Credit (Long-term operations) fund of NABARD, National Co-operative Development Corporation,LIC, Khadi and Village Industries Commission etc.,but excludes ways and means advances and overdrafts from the RBI.

(2) Includes reserve funds bearing interest (like the depreeciation reserve funds of the Railways and Govt. Commercial Undertakings) as well as those not bearing interest (like sinking funds, famine relief funds and Roads & Bridges funds).

(3) Includes deposits bearing interest (like deposits of Railways & local funds) as well as those not bearing interest like Defence and Postal Deposits) and civil Defence and Railway Advances.

(4) Include suspense and miscellaneous (net),and inter-state settlements (net).
For note please see next page.

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**TABLE 14.8 CAPITAL BUDGET OF STATE GOVTS.-Concl'd.
B.TOTAL CAPITAL DISBURSEMENTS**

(Rs.crore)

Item of Disbursements	1990-91 (Accounts)	1999-00 (Accounts)	2000-01 (R.E)	2001-02 (B.E.)
1.Total capital outlay	9223.1	25512.0	36936.1	40307.0
I.Developmental outlay	8960.5	24397.0	35528.4	38797.1
A.Social services	1257.1	4310.7	6851.7	8505.9
B.Economic services	7703.4	20086.3	28676.7	30291.2
II.Non-developmental outlay (1)	262.6	1115.0	1407.7	1509.9
2.Discharge of internal debt(2)	337.1	2665.6	2597.3	4193.1
Of which market loans	5.0	1520.6	432.2	1470.4
3.Repayment of loans to the Centre	3996.7	9180.8	10358.0	11539.1
4.Loans and advances by the State Govts.	5755.4	15532.1	15335.0	12628.3
Total disbursements [1 to 4]	19312.3	52890.5	65226.4	68667.5
Surplus(+) or Deficit (-)on Capital Account	5380.6	50684.3	48584.8	45178.3

Source:Finances of State Governments,Reserve Bank of India.

(1) Comprises expenditure on general services.

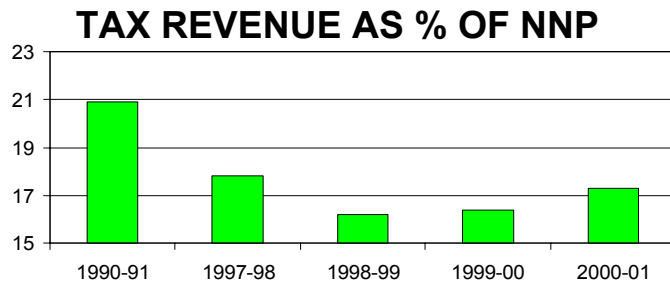
(2) Includes repayment of market loans, land compensation bonds as also repayments of loans from National Rural credit (Long-term operations) Fund of NABARD. National Co-operative Development Corporation, Life Insurance Corporation of India. of India etc. but excludes repayment of cash credits and loans from State Bank of India and other banks and ways and means advances and overdrafts from the Reserve Bank of India.

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TABLE 14.9 TAX REVENUE OF THE CENTRE, STATES AND UNION TERRITORIES AS PERCENTAGE OF NATIONAL PRODUCT

Year	Net national Product at current prices (Rs.crore)	Tax revenue (Rs.crore)	Tax revenue as %age of national product
1990-91	418074	87564	20.9
1991-92	479612	102674	21.4
1992-93	546023	114492	21.0
1993-94	638979	122267	19.1
1994-95	803090	148073	18.4
1995-96	941861	174851	18.6
1996-97	1093961	199840	18.3
1997-98	1224787	217313	17.8
1998-99	1434456	233069	16.2
1999-00	1590301	274974	17.4
2000-01(R.E)	1765238	318233	18.3
2001-02(B.E)		368091	

**Sources: 1. Reserve Bank of India
2. Central Statistical Organisation**



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TABLE 14.10 DEBT POSITION OF CENTRAL AND STATE GOVERNMENTS
(Rs.crore)

Item	(amount outstanding at the end of March)			
	1991	2000	2001	2002 (R.E)
A.liabilities Central Government	314558	1021029	1177026	1342268
1.Public debt	185529	772691	869643	976952
1.Internal debt	154004	714254	803698	909052
11.External debt #	31525	58437	65945	67899
2.Small Saving Scheme				
Provident funds	61771	66406\$	104828	148821
3. Reserve funds and deposits	21922	47508	58535	58636
B.Total debt of state				
state Governments	110289	420132	498098	589219
C.Loans from the Centre				
to State Governments	73889	209882	218380	227980
D.Investment in special Sec-				
urities of states under National				
Small Saving Fund	0	26937	60202	94762
Total debt of the Central and				
State Governments(A+B-C)	350957	1202792	1396542	1608745

Source: 1. Handbook of Statistics on Indian Economy, Reserve Bank of India
2. Government Of India, Budget Documents

Note: Totals may not tally due to rounding off of figures.

\$ The sharp increase in internal debt and corresponding decline in small savings and provident funds in 1999-2000 is due to conversion of other liabilities (small savings, deposits and public provident funds) amounting to Rs.1,76,221 crores into Central Government Securities.

At book Value.