



Twelfth Finance Commission

Fiscal Profile of States

State Finance Division
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FISCAL PROFILE OF STATES

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Source/Nature of Data/Abbreviations

I Sources of Data

- (i) **State's Fiscal Data-** Actual from Finance Accounts 1993-94 to 2002-03. Revised Estimates 2003-04 and Budget Estimates 2004-05 from Budget Document 2004-05.
- (ii) **Salary Expenditure-** Information regarding salary expenditure on State Government Employees, Grants-in-Aid to Educational Institutions and Local Bodies for salary has been obtained from State Governments.
- (iii) **GSDP comparable (factor cost at current prices), 1993-94 series-** The GSDP comparable series is obtained from Central Statistical Organisation (CSO) for the period 1993-2002. The growth rates for 2002-03 available from the States' series were applied on the GSDP for 2002-03 for each State. The next step is to calculate the GSDP for 2003-04 and 2004-05. Since the nominal growth rate of aggregate GSDP has been marginally lower than that of GDP, the ratio of aggregate GSDP's trend growth rate (TGR) to that of GDP was obtained for the period 1993-2002. This ratio was applied on 12.25% growth rate adopted for GDP in 2003-04. This yielded a figure of 11.1% nominal growth rate for aggregate GSDP for 2003-04. For arriving at the state-specific nominal growth rates, the average annual growth of each State's comparable GSDP was worked out for the period 1997-2002 and proportionately adjusted in a manner that in the aggregate, the nominal GSDP growth rate came to 11.1%. These state-specific growth rates were applied on the 2002-03 levels to arrive at 2003-04 levels for each State. In a similar manner, State-specific growth rates were derived for 2004-05 and applied on the estimated 2003-04 levels to arrive at State wise nominal GSDP estimates for 2004-05. It may be noted that for 2004-05, the projected nominal GDP growth rate of 12% yielded a growth rate of 10.9% for aggregate GSDP.
- (iv) **GDP (at current market prices) –** The GDP series from 1993-94 to 2002-03 is obtained from published documents of CSO. The GDP for 2003-04 and 2004-05 have been obtained by applying growth rate of 12.25% and 12% on 2002-03 levels, respectively.

II Nature of Data

(i) Bifurcated States –

- a) Bihar, Madhya Pradesh and Uttar Pradesh- Data from 1993-94 to 1999-2000 relates to undivided State. For the year 2000-01, the data relates to 8 months of undivided State and 4 months of divided State. From 2001-02 onwards, the data relates to bifurcated State.
 - b) Jharkhand, Chhattisgarh and Uttaranchal- Data for the year 2000-01 relates to 4 months.
 - c) GSDP ratios of Bihar, Madhya Pradesh and Uttar Pradesh from 1993-94 to 1999-2000 have been worked out by adding GSDP of the successor State. The GSDP ratios in respect of these States for the year 2000-01 have some marginal error because fiscal data relates to 8 months of undivided state and 4 months of divided state and GSDP is of divided State.
 - d) In case of Jharkhand, Chhattisgarh and Uttaranchal, the GSDP ratios for the year 2000-01 have not been worked out because fiscal data is for 4 months and GSDP is available for full year. However, these figures have been added, while working out ratios for Special, Non-Special and aggregate of all States. The GSDP ratio of 2000-01 in case of debt outstanding has been worked out for these States, since debt outstanding figures are cumulative in nature.
- ii Population- Mid Year Population as on 1st October of the year as published by the CSO.
- iii Borrowings(Outstanding as 31st March) – Borrowings include internal debt, central loans and provident fund, etc. Upto 1998-99, the small savings were part of central loans and from 1999-2000 onwards they have been shifted to the internal debt of the State. However, small savings have been captured in the borrowings.
- iv Total liabilities(Outstanding as 31st March) – Total liabilities include borrowings and other obligations of reserve funds and deposits. For the year 2003-04 and 2004-05, the total liabilities are derived by adding the fiscal deficit of 2003-04 with outstanding balance of total liabilities as on 31st March 2003. Similarly, for 2004-05 the outstanding liabilities has been worked out by adding fiscal deficit of 2004-05 with outstanding balance of total liabilities as on 31st March 2004.

- v Lotteries – Net lotteries (receipts minus expenditures) have been added in the non-tax revenue, with appropriate sign.
- vi Finance Commission Grants – Finance commission grants include Non-plan revenue deficit grants (including incentive fund), calamity relief fund, local bodies and upgradation & special problem grants. For the period 1990 to 1995, the deficit grants included plan grants as recommended by the Ninth Finance Commission.
- vii Public Works (MH 2059) has been included in Social Services under the head Buildings.
- viii Royalty includes the entire major heads of Petroleum (MH 0802), Coal and Lignite (MH 0803) and Non-ferrous Mining and Metallurgical Industries (MH 0853).
- ix Deficits are shown in the negative signs
- x Total Receipts include revenue receipts and non-debt capital receipts
- xi Total Expenditure includes Revenue Expenditure(Plan & Non-Plan) and Capital Expenditure (Plan & Non-Plan).
- xii Capital Expenditure includes Capital Outlay and loans & advances given by the State Government.
- xiii Sikkim – Income Tax collected by the State Government under Sikkim Income Tax Act is not included in the State's Own Tax Revenue. It has been treated as sharing of Central Taxes.
- xiv Education – Education includes General Education (2202), Technical Education (2203), Sports & Youth Services (2204) and Art & Culture (2205).
- xv Health – Health includes Medical and Public Health (2210) and Family Welfare (2211).
- xvi Building includes Public Works (2059) and Housing (2216).
- xvii Irrigation includes Major & Medium Irrigation (2701) and Minor Irrigation (2702).

xviii **Category of States :**

Special Category States (11)		Non Special Category States (17)	
1	Arunachal Pradesh	1	Andhra Pradesh
2.	Assam	2	Bihar
3	Himachal Pradesh	3	Chhattisgarh
4	Jammu & Kashmir	4	Goa
5	Manipur	5	Gujarat
6	Meghalaya	6	Haryana
7	Mizoram	7	Jharkhand
8	Nagaland	8	Karnataka
9	Sikkim	9	Kerala
10	Tripura	10	Madhya Pradesh
11	Uttaranchal	11	Maharashtra
		12	Orissa
		13	Punjab
		14	Rajasthan
		15	Tamil Nadu
		16	Uttar Pradesh
		17	West Bengal

III Abbreviations

- | | |
|-----------|------------------------------|
| 1. NDCR | Non-Debt Capital Receipts |
| 2. F.C | Finance Commission |
| 3. GSDP | Gross State Domestic Product |
| 4. GDP | Gross Domestic Product |
| 5. ID | Internal Debt |
| 6. CL | Central Loans |
| 7. PF | Provident Fund |
| 8. RF | Reserve Funds |
| 9. IP | Interest Payment |
| 10. RD | Revenue Deficit |
| 11. SOR | State's own Revenue |
| 12. TRR | Total Revenue Receipts |
| 13. NPRES | Non-Plan Revenue Expenditure |