

State Finance of West Bengal

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State Finance of West Bengal

Executive Summary

By all accounts, the state finance in West Bengal (WB) has not been sound for quite some time. Interestingly, as far as the poor condition of state finance in West Bengal is concerned, there has been remarkable convergence of views.

Concerns regarding State Finance of West Bengal

Indebtedness has been a major feature of West Bengal's state finance. This is evident from the fact that while in 1990 West Bengal's ratio of debt to Gross State Domestic Product (GSDP) was same as the national average, in 2013 its debt-GSDP ratio was highest among the Non-Special Category (NSC) states. Indebtedness of West Bengal increased sharply since 2000-2001 relative to other NSC states. As of end March 2017, West Bengal has the second highest debt-GSDP ratio at 33.8 per cent. As far as revenue deficit is concerned, West Bengal has secularly done worse than the average of non-special category state. However, in more recent period, as per budgeted numbers, there have been some improvements in West Bengal's fiscal situation; e.g., since 2014-15, the inter-temporal path of the flow deficit indicators of West Bengal have shown downward trend.

Questions Raised

Against this backdrop, the present study seeks to address following the three questions:

- a) Has the state been lax in terms of fiscal discipline and efforts for tax mobilization?
- b) Has the state suffered from insufficient devolution of resources from the Centre?
- c) Are there inherent structural features of the economy of West Bengal that could have affected the state's tax efforts and revenue collection?

In answering these questions, while the diagnosis in policy circles often gets couched heavily in terms of political overtones, the present study primarily adopts a data-intensive approach to look into the pattern of West Bengal state finance and tries to shed some light on the three questions posed above. Our analysis flags the following stylized facts.

Stylized Facts

First, one important factor behind the fiscal state of West Bengal has been its lack of efforts to generate own tax revenue (OTR) to finance the state's expenses. In fact, for most of the years during the period under consideration, WB's OTR–GSDP ratio turned out to be lowest among the general category states. In fact, the dismal tax performance in West Bengal is reflected in most of the components of OTR, *viz.*, taxes on professions and trades, property and capital, commodities, and services.

Second, as far as expenditure is concerned, it is heavily tilted towards revenue expenditure. In fact, since 1990s the share of revenue expenditure tended to hover around 80 per cent - 95 per cent. However, after reaching as high as 96 per cent in 2010-11, the share of revenue expenditure has started falling; it touched 84 per cent as per the Budget estimates of 2016-17.

Third, despite recent declines in fiscal and revenue deficits, the situation with respect to internal debt or outstanding liabilities of West Bengal remains a matter of concern. Thus, conceptually one can distinguish between a flow issue and a stock issue of the fiscal situation of West Bengal.

Fourth, a major issue in the context of high debt burden is the interest payment of government of West Bengal. Since 1990-91 interest payment as a proportion of total expenditure of WB has experienced a steady rise from 10 per cent to slightly above 30 per cent in 2003-04; since then it exhibited a secular downward trend and touched 17 per cent in 2016-17. Interest payment as a percentage of revenue receipts is also very high in West Bengal indicating the lack of sustainability in its debt burden.

Fifth, an interesting feature of the West Bengal state finance has been the predominance of high cost National Small Savings Fund (NSSF). Though of late, there has been some initiatives to reduce its importance, the share of NSSF in West Bengal's outstanding liabilities as of end March 2017 is still the highest across all non- special category states.

Sixth, there is a political narrative in some quarters that there could have been some lack of fairness in the treatment of West Bengal regarding central transfers. Definitionally, central transfers have two parts, viz., share in central taxes and grants from the Centre. Over the years, as a percentage of GSDP, there have been increases in both these two components. While the share in central taxes in West Bengal has increased from around 2.5 per cent of GSDP to little over 4 per cent during the period 1990-91 through 2016-17, grants from the Centre (as percentage of GSDP) despite year-on-year fluctuations have increased in recent years.

Seventh, the differing success in tax collection across different states may be attributable to a number of factors, such as, differences in consumption pattern, structure of the economy, taxable capacity and tax effort, and size of the informal economy. As far as structural factors are concerned, our study highlights the following features of West Bengal's economy that could have implications for less than satisfactory performance of tax collection. The following features of West Bengal's economy may be flagged in particular:

- a) West Bengal's economy has been marked by a striking decline in industrial / manufacturing activity in the organized sector for almost five decades.
- b) Interestingly, despite a declining share of manufacturing sector in GSDP, it absorbed an increasing share of workforce of West Bengal. This increase of workforce in the manufacturing sector is due largely to the expansion of unorganized enterprises in the manufacturing sector.

- c) The services sector has expanded in terms of its share in state domestic product, but not in terms of its share of workforce. Most of the service sector enterprises are in the unorganized sector.
- d) While agriculture's share in both state domestic product and total workforce of the state has declined over time, it has not been accompanied by increase in income of farmer households. Agriculture is characterized by relative lack of growth compared to other states, as evident in low average monthly income of farm households.
- e) While growth rates of NSDP and even per capita NSDP in West Bengal are lower than many of the other NSC states in recent times, in absolute terms, these are not unsatisfactory. It is the nature of economic growth in West Bengal that is problematic - since it is driven by the unorganized sector. There has been an increase in the extent of informalization in West Bengal's economy.
- f) Consumption expenditure in West Bengal has been low when compared to other states. The rural-urban difference in West Bengal in this aspect is important. A higher share of rural population is concentrated in lower expenditure classes compared to other NSC states. This is likely to have had an adverse effect on the state's revenue generation. In urban areas, in terms of distribution of population at upper end of expenditure classes, West Bengal compares more favorably with NSC states. Thus, urban areas are likely to offer greater opportunities for generation of tax and non-tax revenue.

Summing Up

To sum up, having established the state of concern about West Bengal's fiscal situation, our analysis indicated the following answers to the three questions raised:

- a. Has the state been lax in terms of fiscal discipline and efforts for tax mobilization?
- **Yes**

- b. Has the state suffered from insufficient devolution of resources from the Centre?
– **Not in recent period**
- c. Are there inherent structural features of West Bengal Economy that could have affected the state's tax efforts and revenue collection? - **Yes**

Way Ahead

While it is difficult to foresee how things would pan out in West Bengal's state finance in future, we tried to hazard some projections for two key fiscal variables, viz., fiscal deficit and public debt. To begin with we considered a situation as to how things would look if the current trends in debt-deficit trajectory would continue. Our statistical time series model-based analysis indicates that there could be a mild improvement in debt-GSDP ratio, if the current trend sustains, over the next five years; such improvements are, however, not visible from the model based forecasts for the deficit indicators.

However, there are a number of reasons as to why business as usual scenario may not prevail in this case. First, on the positive side, implementation of the Fourteenth Finance Commission is expected to improve things in West Bengal's fiscal front. Second, also on the positive side, as Goods and Services Tax (GST) is levied at the destination point instead of the earlier system of charging the tax at the point of origin, introduction of GST is expected to be beneficial for West Bengal, which is a net consuming state and the total inflow of taxes is expected to be more than the total outflow. However, introduction of GST could lead to some temporary problems, and it may take some time to get the positive impact of GST to get reflected in actual revenue numbers. Thus, the expected fall in fiscal deficit may be slow during the first two years and could accelerate thereafter. Third, on the negative side, the maturity profile of West Bengal's outstanding debt is such that debt obligations are going to experience a sharp spurt from 2017-18 onwards for about a decade. Fourth, consequent to implementation

of Seventh Central Pay Commission recommendations Government of West Bengal too is expected to announce pay revisions for its employees.

In concluding the report we venture to suggest some specific recommendations from an analytical economic viewpoint, without any reference to their administrative and / or political feasibility.

Recommendations

In presenting our recommendations two specific caveats need to be noted at the very outset.

First, our analysis tends to indicate that a major explanation of adverse condition of West Bengal's state finance emanates from lack of growth in the organized sector in general and organized manufacturing in particular in the state. Thus, the economy is dominated by 'hard-to-tax' sectors, with a vast and expanding unorganized sector. As far as low tax proceeds are concerned, the state of West Bengal, thus, is caught in a trap whereby tax proceeds are low because easily taxable economic activities are few and informalization is high. Suffice it to say that the ultimate boost to tax proceeds will come from improving the "ease of doing business" indicators in West Bengal – both in reality and in perception—as also from innovations in widening the tax base and generating non-tax revenue.

Second, the GST regime, as introduced in 2017, is currently in a process of being and becoming. While there are no two opinions about the long term favourable impact of GST on the Indian fiscal conditions – both in the centre and in the states – there are some teething issues in the short run. In the early days after GST, West Bengal appears to have done quite well in terms of GST registrations and revenue collection. However, a clearer picture of the net benefit to West Bengal state finances will emerge once the GST stabilizes.

Subject to the above caveats and keeping in mind that a) GST regime allows states little room for additional taxes (e.g., stamp duty, *mandi* (wholesale market) tax, vehicle registration fee, tax on alcohol and entertainment tax) and b) given that urban areas in West Bengal compares more favorably with rest of India than rural areas (in terms of monthly per capita consumption) so that the former probably offers greater scope for own revenue generation, we venture to make the following recommendations.

First, there is scope for rationalizing **stamp duty and registration fees** in West Bengal. Given that the structure of West Bengal economy imposes certain constraints on tax capacity of state of West Bengal, government needs to plug the holes in revenue collection, through administrative reforms and or improved technology in tax collection.

Second, In case of revenue from **motor vehicle registration**, it has been found that West Bengal compares poorly with other states in terms of revenue generated from motor vehicle tax on registration, mainly due to lesser number of registered motor vehicles and infrastructural deficits, even though revenue per registered vehicle is quite high in West Bengal. However, there might still be scope for tax revenue from the **motor vehicle registration**.

Third, in case of **tax from alcohol**, several attempts have been made by West Bengal government in past few years to increase revenue. However, while generation of additional tax revenue from production, sale and consumption of alcohol can be explored, there might be political, social and ethical backlash at such dependence of the state on the alcohol economy.

Fourth, we have already noted that the extent of informalization in West Bengal is much higher than comparator states of similar size. Since changing the structure of the economy will take time, in the interregnum the state in its efforts to increase tax base may consider **including some of the informal sector activities** into the tax net. The

registration of many new units on the GST platform in West Bengal is a welcome sign. While some parts of the informal economy can definitely be taxed without any adverse effect on employment generation, the administrative cost of precise tax-targeting the informal economic activities needs to be considered.

Fifth, avenues for **taxing food items** could have been explored in the pre-GST days as pointed out in the literature. After all, there is ample narrative evidence as well as some scholarly literature of West Bengal having a higher marginal propensity to consume on account of food items. However, introduction of GST and the associated broadening of tax net to a number of previously untaxed businesses (e.g., sweet shops) seem to have addressed this issue to some extent.

Sixth, given the relative prosperity of urban West Bengal (compared to its rural areas and compared to the average levels for NSC states) and given the accelerated rate of urbanization in West Bengal, **one way to increase revenue collection will be to both expand and improve delivery of municipal services and expand and rationalize the collection of user and service charges**. The 4th State Finance Commission Report of West Bengal lists many areas of improvement in tax collection based on existing taxes—like unrealized tax/ service charge, undervaluation of property etc. But, new sources of revenue need to be explored. One such source of municipal revenue could be **water tax** for those who can well afford it and who can be identified easily in the cities/towns by the type of dwelling. The decision to do away with water tax in 2011 by the present government may be revisited.

Seventh, in the same manner, possibilities for revenue generation from **economic and social services**, at least in urban areas, can be explored—e.g. increase in fees in those higher education institutes where it is feasible, while ensuring strictly merit-based access and augmenting financial support for needy students through generous scholarships.

Eighth, as far as items of expenditure is concerned, consequent to implementation of the Seventh Pay Commission recommendations for the central government employees, a process of pay revisions of the state government employees is on the cards. The relevant state-level Pay Commission has already been formed. Of late, the Government of West Bengal has adopted a conservative approach when it comes to paying dearness allowance to the state government employees. In the same spirit, the **West Bengal Pay Commission should assess the fiscal implications of any possible pay revisions** of the state government employees.

Ninth, in recent years West Bengal has increased the quantum and nature of development expenditure. While this is indeed praiseworthy, going forward, the effectiveness of such expenditure needs to be assessed. Such an assessment could then determine the future and continuance of such expenditure. Illustratively when *mandis* are built for rural infrastructure, before proceeding with the task of building newer *mandis*, the utilization of earlier *mandis* needs to be accessed. In specific terms, **there is a need for rationalizing even the development expenditure of the state of West Bengal so as to improve their effectiveness**. Moreover, given the complementarity between development and non-development expenditures (e.g. new schools need new teachers), the ability to optimally use infrastructure created through development expenditure, given the fiscal constraints on parallel non-development expenditure, should be the most important criterion for future pattern of expenditure.

To Conclude....

How do we see the way forward? Recent efforts of the West Bengal to reduce fiscal and revenue deficit indicate some positive developments. However, presence of huge debt burden needs also to be tackled proactively. While increasing social sector expenditure is indeed necessary, given our analysis of the state of the economy of West Bengal, this is only possible by extending the government's budget envelope or by

rationalizing such expenditure. And in doing this, there are no short-cuts but to augment State's resources. Estimates of the impact of factors such as GST and possible pay revision for West Bengal Government's employees are not available and taking any firm projection is fraught with difficulties. However, taking all factors into account, we are cautiously optimistic about the continuation of the current fiscal trends in West Bengal.

State Finance of West Bengal

1. Introduction

By all accounts, the state finance in West Bengal has not been sound for quite some time.

Interestingly, as far as the poor condition of state finance in West Bengal is concerned, there has been remarkable convergence of views. This is reflected in various commentaries from diverse quarters. The following may be considered as illustrations.

The Asian Development Bank (ADB) in a Technical Assistance Consultant's Report on West Bengal's Development Finance in 2005 noted, "the deteriorating fiscal situation of the Government of West Bengal" (ADB, 2005; p. 5). It went on to add further:

"The fiscal situation of West Bengal calls for urgent remedial measures. There are issues requiring urgent attention on many fronts: (1) Revenue receipts of the state are insufficient to meet even the 'committed expenditure' on salaries, pensions and interest payments. Consequently, all other expenditures—not to mention a part of the committed expenditure itself— are met out of borrowings, trapping the state in a vicious cycle of revenue and fiscal deficits feeding into each other. (2) The revenue performance of the state is definitely poor in comparison to other non-special category states and has shown little appreciable improvement over time. (3) With committed expenditure pre-empting more than the revenue receipts of the state, productive development and capital expenditures have been starved of allocations and also show a decline. (4) The performance of the state public enterprises adds further to the fiscal disequilibrium. (5) The rapid and steep growth in pension liabilities has a destabilising fiscal effect, underscoring the need for policy reform.In total, the combination of debt overhang and continued future borrowings could attain unsustainable levels and propel the state into a debt trap unless urgent measures are instituted to bring in financial prudence and fiscal viability".

West Bengal State Development Report, 2010 published by the then Planning Commission of the Government of India went on to say, "West Bengal is one of the

states worst hit by chronically growing imbalances between its revenues and expenditures" (Planning Commission, 2010; p. 172).¹

The *Report of the Fourth State Finance Commission West Bengal, 2016* constituted by Government of West Bengal made a frank assessment of state of government finance of West Bengal and commented, "Indebtedness features as the single most important trait of public finance in West Bengal at present...going by the debt/ GSDP ratio ... West Bengal stands out to be the most indebted state among the *non-special category* (NSC) states of India" (Government of West Bengal, 2016; p. 59).²

Even the current Finance Minister of the State has reportedly said in a recent statement that West Bengal is in a "perfect debt trap".³

Academic writings have also flagged this trend. Illustratively, Shankar (2000) commented, "West Bengal has the distinction of being the most indebted state of the Indian union with the exception of UP in 1999-2000" (p. 4609). More recently, Dwivedi et al (2016) went on to say, "West Bengal ... is at present in a state of dire fiscal and financial stringency manifested in high revenue and fiscal deficit, and a huge debt burden" (p. 63).

This convergence of views about the fiscal situation in West Bengal among the State's own Finance Commission, a multilateral Bank, the then Planning Commission and academic researchers is indeed remarkable and leaves little doubt about seriousness of the situation. However, the obvious question arises - what went wrong? In terms of caricatured corner positions following three questions may be flagged:

¹*State Development Report of West Bengal* was prepared by the faculty of the Institute of Development Studies Kolkata (IDSK) with some external assistance. The Report has been published by Academic Foundation, Delhi under arrangement with the then Planning Commission, Government of India. Henceforth, this report is referred to as Planning Commission (2010).

² This report has been published by the Fourth State Finance Commission, West Bengal constituted by Government of West Bengal (GoWB). Henceforth, it is referred to as GoWB (2016).

³"West Bengal is in a debt trap, says finance minister Amit Mitra", *The Mint*, June 18 2016, available at <http://www.livemint.com/Politics/ej6PTw6J6Gq8fqAEU8R8tL/West-Bengal-is-in-debt-trap-says-finance-minister-Amit-Mitr.html>

- a) Are there inherent structural features of the economy of West Bengal that affected the state's tax efforts and revenue collection?
- b) Has the state been lax in terms of fiscal discipline and efforts for tax mobilization?
- c) Has the state suffered from insufficient devolution of resources from the centre?

In answering these questions, the diagnosis in policy circles often gets couched heavily in terms of political overtones. The present study primarily adopts a data-intensive approach to look into the pattern of West Bengal state finance and tries to shed some light on the three questions posed above.⁴

In particular, the present research study will look at the trends of state finance of West Bengal from a panel data perspective. That is to say, it will look into the inter-temporal trajectory of various fiscal indicators of West Bengal across time as well as in comparison with other major states of India. An attempt will be made to relate these fiscal trends both in terms of economic structure of West Bengal vis-a-vis other states as well as initiatives of West Bengal Government against the backdrop of various Finance Commission recommendations.

A discussion on the frame of inter-state comparison may be in order here. Of the twenty nine constituent states of India, there are eleven special category states and eighteen non-special category states. The special category states include Arunachal Pradesh, Assam, Himachal Pradesh, Jammu and Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand while non-special category states are Andhra Pradesh, Bihar, Chhattisgarh, Goa, Gujarat, Haryana, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Punjab, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh and West Bengal. Our analysis for West Bengal is with respect to the non-special category (NSC) states.

⁴ Apart from looking into detailed data, for the benefit of plural views, we had discussions with number of key policy makers and economists (current as well as former) both at the central and state levels. The list of officials with whom we had the privilege of discussion is given in Annex 1.

The study will be organized as follows. Section 2 will briefly review the existing literature. Section 3 is devoted to structural features of the economy of West Bengal. Trends in West Bengal state finance, both in terms of its own past as well as its comparative position relative to other NSC States are discussed in Section 4. In light of these stylized facts section 5 discusses some contemporary issues and the way ahead. Our broad recommendations are given in section 6. Section 7 concludes.

2. Received Literature

The Economy of West Bengal

Growth performance has been uneven across states in the post reform period, with no evidence for convergence across states (Kochar et al 2006, Kumar and Subramanian, 2012). According to Besley and Burgess (2004), difference in labour market regulations was a major determinant of interstate growth performance. Aghion et al (2008) found that states with pro-employer labour regulations experienced faster industrial growth than states with pro-worker labour regulation, after de-licensing. Comparing Maharashtra and West Bengal, Lahiri and Yi (2009) argued that the business environment worsened in West Bengal between 1960 and 1993. Kumar and Subramanian (2006, pg 55) argued that India's growth experience is quite confounding, since India appears to be "capacious enough to allow both, reforming Gujarat and, reform-resistant Kerala to flourish" during the period since 1990. According to Kumar and Subramanian (2006), West Bengal was one of the strongest performers in 1990s, but its growth rate did not pick up since 2000 as other states surged past it. Other factors emphasized in explaining interstate variation in growth include the role of demographic change (Kumar, 2010; Aiyar and Mody, 2011) and initial conditions and diversification achieved in manufacturing. Bagchi (1998), however, argued against the conventional idea that West Bengal was a socially and industrially developed state at the time of independence and that it subsequently underperformed relative to other states over time, due to labour militancy, which adversely affected the business climate. According to Bagchi, West Bengal had inherited a vulnerable industrial structure from colonial times and was further adversely affected by events like partition

The agricultural sector in West Bengal witnessed a steady decline till the 1970s. Due to land reforms and decentralization via Panchayati Raj institutions implemented by the Left Front government which came to power in 1977, there was a significant increase in the growth rate of agricultural output, particularly food-grains. The

compound growth rate of food-grains between 1970 and 1980 was only 0.96 per cent, but it increased to 5.81 per cent in the next decade (Chowdhury and Chakraborty, 2016). However, since 1990s, agricultural growth declined. The share of the small and marginal farms in total landholdings is very high in West Bengal. Public investment in agriculture in West Bengal is also lower than the other states leading to poor availability of rural infrastructure like land development, quality of irrigation and rural electrification. The agricultural sector has gradually become an unremunerative sector experiencing continuous migration of labourers to other states.

West Bengal had experienced a notable industrial decline with large scale industries leaving the state since 1960s. Increased labour militancy in 1960s is often cited to be one of the reasons behind secular decline in industries in West Bengal. At the time of independence West Bengal had one of the highest shares of total industrial output in India, which gradually declined over time. West Bengal's share in total number of factories in India has steadily declined over time (Chowdhury and Chakraborty, 2016). Moreover, the share of the manufacturing sector in West Bengal's GSDP had secularly declined over the years. Khasnabis (2008) notes that labour productivity in West Bengal is rather low and less than average for Indian states which deters investors from investing in West Bengal. According to Bagchi (1998), industries in Bengal had lower productivity compared to Bombay at the time of independence itself.

West Bengal's manufacturing sector is dominated by unregistered enterprises; the share of unregistered enterprises in NSDP (Net State Domestic Product) is higher than that of registered enterprises. West Bengal has the highest share of unregistered enterprises in the country, accounting for 16.13 per cent of all unregistered enterprises in India (Chowdhury and Chakraborty, 2016). Khasnabis (2008) argues that proliferation of such petty production means that even as large scale manufacturing industries have declined in West Bengal, the unorganized sector has fuelled the growth of the economy.

In terms of sectoral composition of growth of the West Bengal economy, shares of all sectors, other than transport, real estate, trade hotels and restaurants, banking and insurance and other services, have declined between 2004-05 and 2011-12. In West Bengal, growth is driven by the service sector within which the real estate, banking and insurance and other services are the fastest growing, while the share of the manufacturing sector in GSDP has fallen (Chowdhury and Dasgupta, 2012)

Fiscal Performance of West Bengal

There is a large literature on fiscal performance of states in India. Fiscal performance across states shows substantial difference. Rao (2002) observed the deterioration in state finances in post reform period in terms of increase in fiscal and primary deficit and decline in capital expenditure. Moreover the study identified the adverse impact of low buoyancy of central transfer and spillover effect of central pay revision on financial performance of states.

West Bengal is one of the most indebted states in India. Its cumulative domestic debt is among the highest in India. Chowdhury and Dasgupta (2012) identified higher primary deficit as a reason for enhancement of debt-GSDP ratio which primarily was a result of low OTR. West Bengal had the highest interest payment to GSDP ratio at 2.8 per cent and interest payments to revenue receipts at 25.8 per cent in the country from 2010-11 to 2013-14 (Ghosh et al 2014). This feature of extreme indebtedness is not new for West Bengal, nor is it the creation of any recent policy of the state government. Indeed, it is at least as old as the present century (Pandey, 2014).

Ghosh et al (2014: 55), in assessing recent trends in state finances of West Bengal, made the following comments:

"The RBI's most recent study on state budgets shows that most states benefited from interest and debt relief from the centre in the post-debt consolidation period (2002-03 to 2011-12). WB [West Bengal] was the only non-special category state that was not eligible to avail itself of the DCRF [debt consolidation and relief facility] scheme until it enacted the state FRBM [Fiscal Responsibility

and Budget Management] Act in 2010. This is one of the reasons why WB was the only state whose IP-RR [Interest Payment-Revenue Receipt] and debt-GSDP ratios remained more than 25 per cent and 30 per cent, respectively, both during the pre-consolidation (beginning 1992-93) and post-consolidation (beginning 2002-03) periods".

Moreover, the effective interest rate paid by WB is much higher than the other states. This is because the interest rate charged by the Centre on NSSF loans is higher than other loans and the share of NSSF loans in total loans is much higher in WB than in other states. Another matter of concern is the maturity profile of outstanding state government securities, which, for West Bengal, points to greater hardship for the government beginning in 2017-18. It had been pointed out,

"The profile indicates that while from 2013-14 to 2016-17 annual repayment of government securities proceeds roughly at the rate of 3 per cent per annum of total outstanding repayments as of March 31, 2013, there is a sudden jump to 11 per cent in 2017-18 and from that year onwards annual repayment has to take place at much higher rates reaching 20.9 per cent in 2021-22. In nominal terms the repayment liability will jump from Rupees 32 billion in 2016-17 to Rupees 116 billion in 2017-18 and to Rupees 221.9 billion in 2021-22. If one adds to this the securities that would be sold after 2013 and would mature around 2021-22, then a financial hardship is indicated" (Report of the Fourth State Finance Commission of West Bengal, 2016: 66).

Jalan et al (2016) analysed the revenue account performance of NSC states over the period 2002-03 and 2011-12. The study showed that the larger states have improved their revenue account balance in the post-FRBMA (Fiscal Responsibility and Budget Management Act) period except few states such as West Bengal, Punjab, Kerala, Haryana, and Gujarat. The study also observed the better performance of poorer states in terms of fiscal consolidation rather than some mid-size states like West Bengal, Kerala, Punjab and Gujarat. These states were also the worst performers in terms of the own revenue effort.

Dholakia (2005) attempted to provide a multidimensional index for measuring the fiscal discipline of states. A composite index called the FPI (fiscal performance index) was constructed by using eight different fiscal indicators. The estimated FPI for different years and states evidently proved significant inter-state variations and deterioration in

the fiscal performance of states during the post-reform period. Richer states like Maharashtra, Gujarat, Haryana, and Karnataka, etc, had a relatively high value of FPI (above 70 compared to an ideal value of 100) during 1990- 95 but by the year 2002-03, their fiscal performance had deteriorated. This deterioration is true for poorer states like Bihar, UP and West Bengal too, whose FPI was less than 40 in 1990-95.

Garg et al (2017) used Stochastic Frontier Analysis (SFA) to identify those states which are operating near their tax capacity and states which are away from tax frontier. They find large variation in tax effort index across states and which seems to be increasing over time. Their analysis also suggests that economic and structural variables have significant impact on the tax capacity. West Bengal ranked very low on tax effort index and it went down in rank in the 1990s.

But why is West Bengal's tax collection so low? Comparing the tax-GSDP ratios for some selected states of India over the period 1986-87 to 1996-97, an early study revealed that the performances can be classified broadly into four categories (Coondoo et al., 2001)

- First, the best performing states are the South-Western states, viz., Goa, Gujarat, Karnataka, Kerala, Rajasthan and Tamil Nadu
- Second, the worst performing states and which have remained so over the sample period are the Eastern states of Assam, Orissa and West Bengal.
- The third category of states with medium level performance throughout the sample period are the states of Bihar, Haryana, Madhya Pradesh and Uttar Pradesh
- The final category of states which start out at the medium/ top level in terms of performance and show a declining trend in performance over the sample period are the states of Andhra Pradesh, Maharashtra and Punjab.

Chowdhury and Dasgupta (2012) focused on two important issues related to the WB's fiscal position: high debt-GSDP ratio and low OTR-GSDP ratio. The debt-GSDP ratio is second highest among the non-special category states while OTR-GSDP ratio is lowest among the NSC states. OTR as a proportion of GSDP for West Bengal has remained consistently below the all India level, though the ups and downs have followed the same trend for the two series. The low OTR-GSDP ratio in WB is a result of a low manufacturing base in the organized sector and tax concessions provided to the private sector.

The study by Dwivedi et al (2016) had made an attempt to understand the root causes of WB's underperformance in terms of tax effort. They compared West Bengal's revenue generating performance to Andhra Pradesh. The study emphasized tax base in terms of consumption and saving data as tax is related to consumption rather than income. In this regard the study considered different components of WB's OTR and compared them with that of AP to understand the actual realization compared to its potential. The consumption behavior of the citizens is identified as playing a major role for underperformance in generating revenue. According to the authors, low tax effort and relatively high rate of saving are some of the reasons for West Bengal's underperformance.

With a mid-level state in terms of per capita consumption, West Bengal failed miserably in generating its own tax revenue. Consumption pattern and the tax structure together tend to play a crucial role in determining tax collection. For example, let us consider the case of consumption of cereals and pulses which are taxed at a rate of 5 per cent in Andhra Pradesh while these are exempted from tax in West Bengal (Dwivedi *et. al.*, 2013). With population of more than 8 crores one can easily estimate the type of loss in tax revenue in West Bengal due to a different tax structure. Similarly, consumption of many commodities can be considered where Andhra Pradesh exceeded West Bengal. For example, difference in per capita consumption of electricity and

number of household using electricity as source of lighting, gives an edge in the consumption of electrical appliances and electronic items which directly increases the taxable capacity as these goods are usually taxed at higher rates. This is also true for consumption of alcohol as well (Dwivedi *et al.*, 2013).

With respect to higher than average savings in West Bengal, Dutta (2010:104) came to a different conclusion:

"....West Bengal is not a disproportionately high saver at least in terms of bank deposits. It however holds the top position in small savings. But given that on an average total bank deposits are six times the small savings figure, inclusion of small savings does not cause any material change in the result. The study of consumption and savings brings home that low tax collection in WB cannot be explained in terms of high savings. The analysis indicates either the existence of some idiosyncratic structural issues in the tax system of the state or a missing link in the assessment of its true prosperity level".

Dutta (2010) also found that stamp duty rates for property registration in West Bengal as well as excise on liquor were higher than many states; its VAT on petrol and diesel were similar to those in neighbouring states, though lower than southern states (reflecting the fact that VAT on fuel cannot differ much between neighbouring states for fear of losing consumers).

Raychaudhuri and Roy (2013), tried to take into account the structure of the economy in assessing the true tax capacity (or potential) of states—most importantly by taking the size of the unorganized sector in the state’s economy as an important factor in determining the taxable capacity of the state. According to their estimates, West Bengal appeared to do somewhat better when its tax efforts are calculated as a ratio of its tax base, instead of its GSDP as it had been noted:

“ It is well known that tax is collected by states mainly from organized (or formal) manufacturing sector and construction as well as organized services. The VAT also includes sales of wholesalers and retailers, of which retailers again are mostly unregistered. The tax on construction is realized primarily not through VAT but through stamp duties at the time of registration of the property, since the rate of stamp duty is higher. The tax collected on organized manufacturing and trade in the form of VAT stays with the state whereas that on services is centrally collected. This will change when GST comes into force. Thus states with very high percentage of manufacturing and

services concentrated in the unorganized sector have a large proportion of economic activity which is conventionally non-taxed. This naturally reduces their taxable capacity, thus affecting its fiscal capacity when measured in terms of ex post tax collection figures expressed as a percentage of GSDP. Since finance commission does not distinguish between organized and unorganized sectors while calculating fiscal capacity, this under-estimates the tax efforts of states having a high share of unorganized manufacturing" (Raychaudhuri and Roy, 2013: 3).

Chowdhury and Dasgupta (2012) compared the sectoral composition of GSDP of West Bengal with other states by dividing different sectors into easy to tax sectors (organized manufacturing) and hard to tax sectors (agriculture and services). In case of WB, manufacturing sector contributed only 9.7 per cent to GSDP in 2011-12, compared to 19.1 per cent in Tamil Nadu, 17.4 per cent in Punjab, 10.8 per cent in Andhra Pradesh and 12.2 per cent in Uttar Pradesh. Within manufacturing, share of organized/registered manufacturing was only 52 per cent in West Bengal compared to 75 per cent in Andhra Pradesh. The organized manufacturing sector contributed only 5.1 per cent to GSDP in West Bengal, while the figures are 8.1 per cent for Andhra Pradesh, 13.6 per cent for Tamil Nadu and 11.8 per cent for Karnataka. They found that contribution of 'hard to tax' sectors in the GSDP in case of WB was 82 per cent compared to 73.4 per cent in Andhra Pradesh, 69.9 per cent in Tamil Nadu and 73 per cent in Karnataka. The share of this 'hard to tax sector' in the West Bengal GSDP was in fact highest when compared with other similar states.

Existing literature points out to an interesting trait of West Bengal's expenditure pattern. Between the two parts of state's expenditure, viz., revenue expenditure and capital outlay, West Bengal has remained above the all India level consistently for revenue expenditure (Fourth State Finance Commission, 2016). The higher than average revenue expenditure partly reflects the government's inability to curtail expenditure on direct employment as significant part of revenue expenditure comprises of wages, salaries and pensions. Another significant part of the revenue expenditure was accounted for by interest payments on past loans. Hence the high revenue expenditure

of West Bengal also reflected its indebtedness. On the other hand capital outlay as a proportion of GSDP had been consistently lower in West Bengal compared with the all India average. Capital outlays largely indicate building up of assets. Therefore, a low share of capital outlay in the GSDP implies that efforts to build up assets for future development of the economy had been low in West Bengal. If both revenue and capital expenditure heads are taken together, total expenditure in West Bengal as a proportion of its GSDP, was not very much different from the all India average. As the proportion of expenditure going to future developmental efforts has been lower, the quality of expenditure had been worse in West Bengal. Since the government has not been able to reduce its committed revenue expenditure towards wages, salaries, pensions and interest payments, nor has it been able to increase the revenue, it has been compelled to cut down development expenditure.

The ratio of revenue receipt to revenue expenditure is also another crucial indicator of the health of the state's public finance (Planning Commission, 2010). In the decade of the 1990s, it has been found that less and less proportion of revenue expenditure was being met out of state's revenue receipts as the state had to rely more and more on borrowing for financing its revenue expenditure, i.e., to fulfill its commitment to spend on interest payment on previously contracted loans, salaries and pensions, social development and provision of economic services.

Dutta (2010) attempted a comparative analysis of budgetary performance of 17 states and pointed out that per capita capital expenditure is lowest in WB, while interest payments is the highest. WB was the only state where interest expenditure was greater than the development expenditure in absolute terms. The divergence in WB's figures and the average figures clearly showed West Bengal was an outlier among states in the matter of state finance. Das (2015) reviewed the fiscal health of Kerala, West Bengal and Punjab as the three most financially unhealthy states as announced by Indian Government. The study found sharp rise in the revenue account gap that caused steady

growth of fiscal deficit and outstanding liabilities in the Indian States during late 1990s to early 2000 and leading to deviation of primary deficit from its stability level. Kerala and Punjab attained sustainability partially while West Bengal was far away from it. The development expenditure in West Bengal lagged behind the national average.

Another issue that has been discussed in the literature is devolution of fund from central government. According to the Fourth State Finance Commission Report (2016) the proportion of total state revenue coming as shares of central taxes has roughly remained unchanged over time, while that of central grants in aid has increased. For West Bengal, central transfers, including the share of central taxes and grants in aid and expressed as a proportion of GSDP, had remained lower than the all India level till the end of the last decade. Since then the proportion has been increasing and of late it has gone above the all India level by almost a full percentage point. Since the rule-based part of central transfers, being dependent on the comparative indicators of economic performance, is relatively stable, it is the discretionary grants in aid from the centre that must have been increasing since 2010 which by its nature is volatile and uncertain (Government of West Bengal, 2016).

Analysing the state's outstanding liabilities, it has been noted that some mode of correction is required in terms of additional revenue effort, compression of expenditure and reprioritisation and restructuring of existing plans (Prasad, Goyal and Prakash, 2004). Banerjee et. al. (2002) suggested a bunch of policy instruments for improving the fiscal health of West Bengal. With regard to industrialization the study suggested to stress on public investment on transport and communication, education, skilled development and strengthening the small scale industries.

Given the poor financial health and deindustrialization of West Bengal, the current government in West Bengal requested a restructuring of the debt and a three-

year moratorium on interest payments in 2011.⁵ In this regard, however, Ghosh et al (2014: 55-56) noted the improved fiscal performance in recent years and argued that “even without a moratorium the state will be able to achieve its fiscal deficit targets if the recent encouraging trend in OTR continues”. They also argued that West Bengal needed to reverse its deindustrialization in order to improve its fiscal performance. The new investment and infrastructural development would act as a facilitator of increasing revenue.

The GST Bill was passed unanimously in the Parliament in August, 2016. After ratification by a majority of states and assent of the President, it was enacted as Constitution (One Hundred and First Amendment) Act, 2016. The GST is the largest tax reform in India, paving the way for a single national market by merging several central and state taxes. The introduction of the GST is likely to have an impact on state finances over the medium term. With states being unable to rationalize their committed expenditure burden (viz., pension liabilities, interest obligations and administrative expenses) in the near term, revenue expansion through GST implementation might be a way out for fiscal consolidation. The GST is a destination-based single tax on the supply of goods and services from the manufacturer to the consumer. West Bengal, being a net consuming state, is likely to benefit from implementation of GST.

In this backdrop of received literature, next two sections of the report are devoted to analysis of details of the economic features of West Bengal as well as its fiscal situation.

⁵ See for example, <http://timesofindia.indiatimes.com/city/kolkata/Centre-examining-moratorium-demand-by-West-Bengal/articleshow/20357861.cms>

3. Features of the West Bengal Economy

3.1 A Brief Overview

West Bengal is the fourth most populous state in India, with a population of 91.2 million, and accounting for 7.5 per cent of total population of India (according to Census 2011). Spread over an area of 88,752 km, West Bengal ranks 14th among Indian states and accounts for 2.7 per cent of India's total geographical area. Since independence, West Bengal has ranked either first (Census 1991 and 2001) or second (Census 1951, 1961, 1971, 1981, 2011) among major Indian states by population density. According to Census 2011, West Bengal has a population density of 1028 persons per square kilometre, second only to Bihar at 1106 persons per square kilometre and much above the all-India average of 382 persons per square kilometre.

West Bengal is the sixth largest state in India by economic size, with NSDP of Rs. 641694.87 crore in current prices (base year 2004-05) in 2013-14, accounting for 6.9 per cent of India's Net Domestic Product (NDP). The state is important as the node for the eastern regions of the country, a corridor to the north-eastern states of India. Due to its strategic location it is expected to play the role of a gateway in trade with Association of South East Asian Nations (ASEAN) and other Asian countries in accordance with India's "Act East policy".

In 2007-08, West Bengal was a middle-level state in terms of overall human development index, ranked 9th among non-special category states. West Bengal was ranked 3rd in health index, 11th in income index and 9th in education index among non-special category states.

Traditionally an agrarian economy, the share of agriculture in West Bengal's GSDP has fallen to 15.75 per cent in 2014-15. Yet, 68.13 per cent of the population of West Bengal lived in rural areas in 2011. However, between 2001 and 2011, the state has witnessed a rapid growth in the number of Census towns in a dispersed manner,

which is evidence of a movement out of agriculture into non-agricultural livelihoods in rural areas (Chakraborty et al 2015). What is striking about West Bengal is that the state has suffered deindustrialization since 1960s. In 1960, West Bengal had a per capita income of about 105 per cent of Maharashtra, but by mid-1990s West Bengal's relative income was about 69 per cent of Maharashtra (Lahiri and Yi, 2009). Since mid-1990s the state government started focusing on industrialization, but with little success in stopping its downward slide in industries. It has been argued that the land constraint—excessive land fragmentation due to land reforms and excessive population pressure resulting in a high proportion of total land that is cultivated—has slowed down industrialization in the state (Sarkar, 2007). The state's economy is currently dominated by the small and medium industries and the service sector.

West Bengal is now a middle-ranking state in terms of per capita income and while its rate of growth in income has been satisfactory in absolute terms in recent times, the state suffers from stagnant agricultural incomes, declining share of organized sector industries and informalization of the economy. Most importantly, West Bengal's state finances have been in a precarious situation for close to two decades now, impacting the state's ability to initiate economic programs for growth and development. In what follows in this chapter, we would look selectively at aspects of West Bengal economy.

3.2 Income Growth and Poverty⁶

West Bengal had a per capita NSDP of Rs. 36293 in 2013-14 at 2004-05 constant prices, which was below all India per capita Net National Product of Rs. 39904 in that

⁶ There are issues relating to availability of GSDP data on comparable basis (and uniform base) for all the states. For example, while GSDP / NSDP for West Bengal are available till 2014-15 with respect to 2004-05 base, similar figures for other states with respect to 2004-05 base, are available only till 2013-14. With a change of base from 2004-05 to 2011-12, the figures for GSDP / NSDP are available for other NSC states, but not for WB. Hence, any meaningful inter-state GSDP comparison is feasible only up to 2013-14.

year (Table 3.1). Between 2004-005 and 2013-14, West Bengal remained at 11th position among 18 NSC states (considering figures for Andhra Pradesh and Telangana separately) in terms of per capita income.

No.	NSC states	2004-2005	2013-14
1	Goa	76,968	1,37,401
2	Maharashtra	36,077	69,097
3	Haryana	37,972	67,260
4	Gujarat	32,021	63,168
5	Tamil Nadu	30,062	62,361
6	Kerala	32,351	58,961
7	Punjab	33,103	49,529
8	Telangana	24,409	48,881
9	Karnataka	26,882	46,012
10	Andhra Pradesh	25,959	42,170
11	<i>West Bengal</i>	22,649	36,293
12	Rajasthan	18,565	31,836
13	Jharkhand	18,510	28,882
14	Chhattisgarh	18,559	28,373
15	Madhya Pradesh	15,442	26,853
16	Odisha	17,650	24,929
17	Uttar Pradesh	12,950	19,233
18	Bihar	7,914	15,506
19	Average of NSC States	27,113	47,596
20	All-India	24,143	39,904

Source: Directorate of Economics & Statistics of respective State Governments, and Central Statistics Office, Government of India for All-India.
[" http://niti.gov.in/content/nsdp-constant-2004-05-prices-percent-growth-2004-05-2014-15](http://niti.gov.in/content/nsdp-constant-2004-05-prices-percent-growth-2004-05-2014-15)

Over this period, per capita income of West Bengal increased by 60.2 per cent, while the average per capita income for NSC states increased by 75.5 per cent and the all-India average by 65.3 per cent. In terms of per capita income, only 5 (Jharkhand, Odisha, Chhattisgarh, Punjab and Uttar Pradesh) among 18 NSC states grew slower than West Bengal during this period. West Bengal has been steadily falling behind other states since 1960-61. Among NSC states, West Bengal was the second richest in 1960-61, sixth richest in 1970-71 and 1980-81, seventh richest in 1990-91, tenth richest in

2000-01 and eleventh richest in 2010-11 in terms of per capita NSDP at current prices. These are indicative of West Bengal's downward slide on a relative pan- Indian scale.

In terms of growth rate of both NSDP and per capita NSDP at factor cost (at constant prices), we notice that West Bengal had done better than average of NSC States during the period from 1994-95 to 2004-05, but fared worse than most of the NSC states over the period 1981-82 to 1993-94 and again over the high-growth phase of 2005-06 to 2013-14 (Table 3.2). Though West Bengal has not performed well relative to other NSC states in the period 2005-06 to 2013-14, yet, in absolute terms, it must be noted that a growth rate of 6.52 per cent in NSDP and of 5.49 per cent in per capita NSDP over the same period was by no means unsatisfactory.

Table 3.3 gives states' share in total new investment projects by value for the last ten years (i.e., since 2007-08). Except in a couple of years, West Bengal's share in new investment projects is insignificant. The last two columns in the table give total investments outstanding in 2016-17 by value and total outstanding investment projects, by value, under implementation. West Bengal accounts for a mere 3.2 per cent of total outstanding investment projects and 2.8 per cent of outstanding investment projects under implementation, which puts it behind many NSC states.

Table 3.2: Growth Rate of NSDP and Per capita NSDP of NSC States in India at Constant Prices									
No.	State	1981-82 to 1993-94	1994-95 to 1999-2000	2000-01 to 2004-05	2005-06 to 2013-14	1981-82 to 1993-94	1994-95 to 1999-2000	2000-01 to 2004-05	2005-06 to 2013-14
		Base Year 1980-81	Base Year 1993-94	Base Year 1999-2000	Base Year 2004-05	Base Year 1980-81	Base Year 1993-94	Base Year 1999-2000	Base Year 2004-05
		Growth Rate of NSDP (in per cent)				Growth Rate of Per Capita NSDP (in per cent)			
1	Andhra Pradesh	5.73	5.52	6.44	6.57	3.97	4.21	5.33	5.66
2	Bihar	3.25	4.68	5.92	9.52	1	2.07	3.68	7.97
3	Chhattisgarh	N.A.	2.05	4.49	6.70	N.A.	0.4	4.29	4.68
4	Goa	6.53	9.22	6.57	10.21	4.7	7.71	1.56	6.79
5	Gujarat	6.98	7.62	8.05	9.42	4.2	5.5	4.64	7.89
6	Haryana	5.86	5.75	4.50	8.38	3.27	3.16	5.74	6.55
7	Jharkhand	N.A.	5.92	3.99	7.05	N.A.	4.12	2.63	5.55
8	Karnataka	5.49	7.38	6.15	7.37	3.69	5.72	2.6	6.23
9	Kerala	3.55	5.47	1.66	7.43	2.69	4.58	5.26	6.91
10	Madhya Pradesh	4.08	6.13	6.06	8.38	2.19	3.86	-0.31	6.61
11	Maharashtra	6.33	5.99	4.76	8.78	4.36	3.87	3.04	7.25
12	Odisha	3.40	4.39	6.08	5.60	1.77	2.88	4.85	4.22
13	Punjab	5.27	4.55	3.51	6.33	3.22	2.59	1.73	4.51
14	Rajasthan	7.56	8.40	5.10	7.80	3.77	5.73	2.85	6.03
15	Tamil Nadu	5.41	6.39	4.44	9.09	4.27	5.29	3.52	8.36
16	Telangana	N.A.	N.A.	N.A.	8.98	N.A.	N.A.	N.A.	7.78
17	Uttar Pradesh	4.31	3.84	3.47	6.36	1.91	1.98	1.35	4.48
18	<i>West Bengal</i>	4.43	7.22	5.35	6.52	2.47	5.51	4.05	5.49
19	Average of NSC States	5.21	5.91	5.09	7.80	3.16	4.07	3.34	6.27
20	Rank of West Bengal from Top	10	5	8	15	11	4	7	14
21	No. Of States	15	17	17	18	15	17	17	18
	Source: CSO								

States	Percentage of total new investment projects announced										Investment projects outstanding 2016-17 (%)	
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Total	Under implementation
Andhra Pradesh	4.2	4.5	4.9	5.3	11.3	5.2	4.9	6.2	10.9	8.1	7.4	5.8
Bihar	1.3	2.5	0.6	2.0	2.3	1.3	0.5	0.2	0.6	0.6	2.0	2.3
Chhattisgarh	5.8	2.2	0.3	1.2	0.9	5.2	0.7	0.3	5.3	0.5	3.0	3.0
Goa	0.1	0.1	0.2	0.2	0.1	0.0	0.2	0.2	0.2	0.5	0.2	0.2
Gujarat	5.2	20.5	9.7	15.2	7.7	7.6	18.0	10.0	3.4	13.4	8.2	8.0
Haryana	2.8	1.3	2.2	6.5	2.4	0.9	4.9	15.9	2.6	9.9	3.6	2.7
Jharkhand	2.5	3.3	4.8	5.7	1.4	4.2	3.0	0.4	0.3	6.2	3.7	2.4
Karnataka	5.3	6.3	19.1	8.3	5.0	21.9	3.1	5.2	6.2	2.9	5.4	5.6
Kerala	1.4	1.5	0.8	1.2	2.3	1.8	8.3	0.3	0.5	1.6	1.4	1.5
Madhya	4.2	3.7	2.3	4.8	3.3	3.6	1.4	4.5	7.0	1.3	3.4	3.2
Maharashtra	11.1	8.0	9.4	8.0	9.3	8.9	7.7	5.6	23.2	10.0	11.3	11.9
Odisha	7.0	10.6	4.0	4.7	9.7	6.4	5.6	5.6	2.1	17.1	7.5	6.6
Punjab	1.7	1.5	1.0	1.8	1.4	1.5	1.2	1.1	1.1	0.3	1.1	1.3
Rajasthan	3.0	3.5	2.7	2.2	5.1	4.8	6.9	4.2	2.8	1.1	2.7	2.9
Tamil Nadu	6.3	2.9	3.8	5.7	7.3	5.7	4.4	6.3	12.3	3.7	5.8	5.7
Telangana	4.4	2.0	0.7	1.8	1.7	1.2	3.1	4.0	2.3	1.3	3.3	4.0
Uttar Pradesh	3.6	1.5	6.3	4.4	2.4	2.8	3.1	2.9	4.8	4.3	4.9	6.3
<i>West Bengal</i>	<i>8.7</i>	<i>1.9</i>	<i>1.9</i>	<i>0.5</i>	<i>3.7</i>	<i>2.8</i>	<i>6.3</i>	<i>1.3</i>	<i>4.3</i>	<i>2.1</i>	<i>3.2</i>	<i>2.8</i>
India	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Source: States of India, CMIE, various issues.

In terms of poverty rate, according to the Tendulkar poverty line⁷, West Bengal had a poverty rate of 19.98 per cent, in 2011-12, lower than the national average of 21.92 per cent, its rural poverty rate being lower and urban poverty rate being higher than the national averages, respectively. Among 17 NSC states, West Bengal ranked 7th highest in poverty rate (Table 3.4). It must be noted that West Bengal had a greater success in reduction of poverty than the country as a whole between 1983 and 2004-05, particularly in rural areas, as a result of several factors like land reforms, decentralization by *Panchayati Raj* institutions and rapid agricultural growth in the 1980s due to introduction of high-yielding *Boro* rice cultivation (Planning Commission, 2010; Sarkar, 2006). The percentage of people below poverty line in West Bengal dropped from 54.85 per cent in 1983 to 24.7 per cent in 2004-05, when the same for

⁷ i.e., the poverty line based on the recommendations of the Planning Commission Expert Group on Methodology for Estimation of Poverty (Chair: Professor Suresh D. Tendulkar), 2009.

India as a whole fell from 44.48 per cent to 27.5 per cent.⁸ However, between 2004-05 and 2011-12, West Bengal has been less successful than many states in reducing poverty.

No.	States	Rural	Urban	Total	Rank by incidence of poverty		
		Percentage of Persons	Percentage of Persons	Percentage of Persons	Rural	Urban	Total
1	Andhra Pradesh	10.96	5.81	9.2	14	15	14
2	Bihar	34.06	31.23	33.74	5	1	3
3	Chhattisgarh	44.61	24.75	39.93	1	3	1
4	Goa	6.81	4.09	5.09	17	17	17
5	Gujarat	21.54	10.14	16.63	9	11	9
6	Haryana	11.64	10.28	11.16	12	10	13
7	Jharkhand	40.84	24.83	36.96	2	2	2
8	Karnataka	24.53	15.25	20.91	6	6	6
9	Kerala	9.14	4.97	7.05	15	16	16
10	Madhya Pradesh	35.74	21.10	31.65	3	4	5
11	Maharashtra	24.22	9.12	17.35	7	13	8
12	Odisha	35.69	17.29	32.59	4	5	4
13	Punjab	7.66	9.24	8.26	16	12	15
14	Rajasthan	16.05	10.69	14.71	10	8	10
15	Tamil Nadu	15.83	6.54	11.28	11	14	11
16	Uttar Pradesh	11.62	10.48	11.26	13	9	12
17	<i>West Bengal</i>	<i>22.52</i>	<i>14.66</i>	<i>19.98</i>	<i>8</i>	<i>7</i>	<i>7</i>
	All India	25.70	13.70	21.92			

Source: Data Tables: Planning Commission, available at http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014per cent20101.pdf

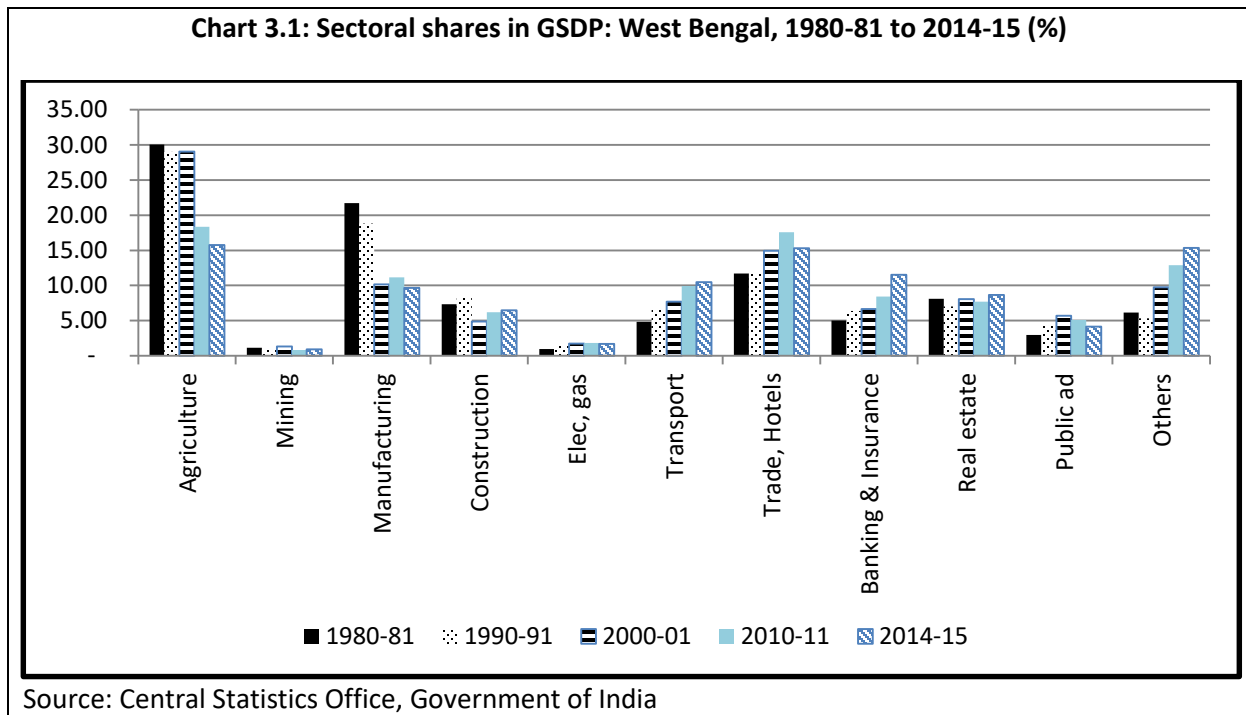
3.3 Sectoral shares in GSDP and structure of employment

Traditionally West Bengal has largely been an agrarian economy, even though during the colonial times, Calcutta (now, Kolkata) was one of the centers of concentration of industrial and financial capital. Currently, West Bengal is the largest

⁸Poverty figures before 1983 are based on URP (Uniform Recall Period) estimates, while that for 2004-05 is based on MRP (Mixed Recall Period) estimates. See Data Tables: Planning Commission, available at http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014per cent20101.pdf

producer of rice and fish and is the second largest producer of tea. Key Industries in West Bengal are tea, petroleum and petrochemicals, leather, iron and steel, information technology, mineral resources, automobile and auto components, biotechnology, fisheries, jute products and textiles. Kolkata, its capital city, has a sizeable IT industry. In recent times, the state government has increasingly focused on the micro, small and medium enterprises (MSME) sector for job creation.

West Bengal's economic history has been marked by a striking decline in industrial activity in the organized sector for almost five decades. As Chart 3.1 shows, manufacturing sector's share in West Bengal's GSDP has fallen from 21.73 per cent in 1980-81 to 9.67 per cent in 2014-15. The decline was most severe in the decade of the 1990s, even as some attempts were made by the state government to reverse the trend by trying to attract domestic and foreign investment (as reflected in the New Industrial Policy of the Government of West Bengal adopted in 1994).



Over time the share of agriculture in GSDP has come down from 30.06 per cent to 15.75 per cent. The sectors that have expanded are banking and insurance, transport and storage, trade, hostels and restaurants and all those categorized as “others”. This sectoral pattern of growth is important for tax purposes because it is argued that agriculture and services are “hard-to-tax” sectors, while manufacturing is “easy-to-tax” sector (Datta, 2010; Dwibedi et al., 2013).

In occupational terms, the population in West Bengal has moved out of agriculture more than in most of the NSC states. According to Census 2011, the major occupations of the working population of West Bengal are non-agricultural. Table 3.5 provides percentage shares of main occupations for the working population of West Bengal and selected NSC states, along with the averages for all NSC states and India. West Bengal has a higher percentage of non-agricultural workers than India as a whole as well as NSC states taken together. Among NSC states, only four states (Punjab, Tamil Nadu, Goa and Kerala) have higher share of non-agricultural workers in their workforce.

To understand the pattern of changes in West Bengal economy, a more disaggregated view is taken to look at the broad industry-wise distribution of workforce over time. Table 3.6 shows the distribution of workforce between agriculture and allied sectors, services, manufacturing and non-manufacturing industries. Agriculture has registered a declining share in total workforce of West Bengal, service sector share of workforce has more or less remained same and industries and manufacturing, in particular, has absorbed an increasing share of workforce. We have previously noted that manufacturing sector’s share of GSDP of West Bengal has steadily declined over time to 9.67 per cent in 2014-15. Thus, with a decreasing share of GSDP and increasing share of workforce, income per worker in the manufacturing sector has declined over time. The opposite is true for services sector—its share in GSDP of West Bengal increased from 52.82 per cent in 2000-01 to 65.5 per cent in 2014-15, while its share of workforce remained roughly same over the same period.

Table 3.5: Occupational classification of working population (Main plus Marginal) by broad categories for NSC States (percentage of state total), 2011				
	States	Cultivators	Agricultural Labourers	Non-Agricultural Workers
1	Andhra Pradesh	16.47	43.04	40.49
2	Bihar	20.72	52.83	26.45
3	Chhattisgarh	32.88	41.80	25.32
4	Goa	5.43	4.64	89.93
5	Gujarat	21.99	27.61	50.39
6	Haryana	27.82	17.14	55.04
7	Jharkhand	29.12	33.87	37.01
8	Karnataka	23.61	25.67	50.72
9	Kerala	5.77	11.39	82.85
10	Madhya Pradesh	31.18	38.61	30.21
11	Maharashtra	25.43	27.28	47.29
12	Odisha	23.40	38.42	38.18
13	Punjab	19.55	16.05	64.41
14	Rajasthan	45.57	16.53	37.90
15	Tamil Nadu	12.92	29.21	57.87
16	Uttar Pradesh	28.96	30.30	40.75
17	West Bengal	14.72	29.32	55.96
18	Average of NSC States	24.09	31.55	44.35
19	India	24.64	29.96	45.40

Source: Census of India, 2011

Table 3.6: Sector-Wise distribution of workforce in West Bengal: 2004-05 to 2011-12 (%)					
Year	Agriculture and allied	Manufacturing	Non-manufacturing Industries	Services	Total
2004-05	49.0	16.7	5.0	29.2	100
2009-10	43.4	18.4	7.9	30.3	100
2011-12	39.23	22.7	8.59	29.51	100

Source: NSSO Employment and Unemployment Surveys, 61st, 66th and 68th Rounds

3.4 Trends of urbanization in West Bengal

The movement of labor out of agriculture is also reflected in the trends in urbanization in West Bengal. The level of urbanization—measured by percentage share

of urban areas in total population—was much higher in West Bengal (at 24.45 per cent) compared to all-India level (at 17.97 per cent) in 1961. Since then, West Bengal’s rate of urbanization has lagged behind India as a whole (Table 3.7). In 2011, West Bengal’s rate of urbanization, at 31.89 per cent is marginally higher than the all-India figure of 31.16 per cent. In the last half century, West Bengal recorded its fastest urban growth between 2001 and 2011, both in terms of share of urban areas in total population as well as in the number of towns.

Year	Percentage of Urban Population		No. of Towns	
	West Bengal	India	West Bengal	India
1961	24.45	17.97	184	2699
1971	24.75	19.91	223	3126
1981	26.47	23.34	291	3949
1991	27.48	25.72	382	4615
2001	28.03	27.86	378	5161
2011	31.89	31.16	909	7933

Source: Census of India, various years

West Bengal is less urbanized than states like Tamil Nadu, Maharashtra, Gujarat and Kerala, where the share of urban population is more than 40% and Goa where the share of urban population is 62.17%. In terms of level of urbanization—measured by share of urban areas in total population of the state—West Bengal ranked 7th among 15 NSC states in 1991 and 9th and 10th among 17 NSC states in 2001 and 2011 (Table 3.8). States like Goa, Tamil Nadu, Maharashtra, Karnataka, Punjab and Gujarat, which were already more urbanized than West Bengal in 1991 urbanized faster than West Bengal over the next two decades. Some states like Haryana, Andhra Pradesh and Kerala which were less urbanized than West Bengal in 1991 have gone ahead by 2011. West Bengal’s level of urbanization was slightly higher than the average for all NSC states taken together in 1991, but has fallen behind the latter since 2001.

Table 3.8: Percentage of Urban Population, NSC States of India, 1991- 2011				
No.	State	Percentage of Urban Population		
		1991	2001	2011
1	Andhra Pradesh	26.89	27.30	33.36
2	Bihar	13.14	10.46	11.29
3	Chhatisgarh	-	20.09	23.24
4	Goa	41.01	49.76	62.17
5	Gujarat	34.49	37.36	42.60
6	Haryana	24.63	28.92	34.88
7	Jharkhand	-	22.24	24.05
8	Karnataka	30.92	33.99	38.67
9	Kerala	26.39	25.96	47.70
10	Madhya Pradesh	23.18	26.46	27.63
11	Maharashtra	38.69	42.43	45.22
12	Odisha	13.38	14.99	16.69
13	Punjab	29.55	33.92	37.48
14	Rajasthan	22.88	23.39	24.87
15	Tamil Nadu	34.15	44.04	48.40
16	Uttar Pradesh	19.84	20.78	22.27
17	<i>West Bengal</i>	<i>27.48</i>	<i>27.97</i>	<i>31.87</i>
18	Average of NSC states	27.11	28.83	33.67
19	Rank of West Bengal	7	9	10
20	No. of States	15	17	17
21	India	25.73	27.82	31.14

Source: Handbook of Urban Statistics, Ministry of Urban Development, Govt. of India

Census of 2011 revealed the emergence of a large number of Census towns in West Bengal between 2001 and 2011. A census town is defined as a place with a minimum population of 5000, a population density of 400 persons per sq. km. and where over 75 per cent of the male population is engaged in non-agricultural activities. Census towns are settlement agglomerations that grow in rural and peri-urban areas and do not have an effective urban governance structure or requisite urban infrastructure and services like sanitation, roads and so on. Statutory towns are all urban areas with a municipality, corporation, cantonment board or a notified town area committee.

In 2011, West Bengal had the third highest number of towns (909) India behind Tamil Nadu (1097) and Uttar Pradesh (915). West Bengal added 528 census towns and only 6 statutory towns during this period. Thus, while West Bengal recorded a 142.4 per cent increase in the number of towns, most of it was due to new census towns and

reflected unplanned urbanization. In number of statutory towns, West Bengal (129) was behind state like Tamil Nadu (721), Maharashtra (255), Gujarat (195), Karnataka (220) etc. (Table 3.9). Meanwhile, the number of villages has come down from 40,782 in 2001 to 40,203 in 2011 and in terms of per cent change in the number of villages, West Bengal recorded the sixth highest fall among NSC states.

Table 3.9: State-wise Change in number of towns and villages: NSC states of India, 1991-2011

S. No.	States	Statutory Towns		Census towns		Towns (Total No.)		Change (%)	Villages		Change (%)
		2001	2011	2001	2011	2001	2011		2001	2011	
1	Andhra Pradesh	117	126	93	227	210	353	68.10	28,123	27,800	-1.15
2	Bihar	125	139	5	60	130	199	53.08	45,098	44,874	-0.50
3	Chhattisgarh	75	168	22	14	97	182	87.63	20,308	20,126	-0.90
4	Goa	14	13	30	57	44	70	59.09	359	334	-6.96
5	Gujarat	168	195	74	153	242	348	43.80	18,539	18,225	-1.69
6	Haryana	84	80	22	74	106	154	45.28	6,955	6,841	-1.64
7	Jharkhand	44	39	108	189	152	228	50.00	32,615	32,394	-0.68
8	Karnataka	226	220	44	127	270	347	28.52	29,406	29,340	-0.22
9	Kerala	60	58	99	462	159	520	227.04	1,364	1,018	-25.37
10	Madhya Pradesh	339	364	55	112	394	476	20.81	55,393	54,903	-0.88
11	Maharashtra	251	255	127	279	378	534	41.27	43,711	43,663	-0.11
12	Odisha	107	107	31	116	138	223	61.59	51,349	51,313	-0.07
13	Punjab	139	143	18	74	157	217	38.22	12,673	12,581	-0.73
14	Rajasthan	184	185	38	112	222	297	33.78	41,353	44,672	8.03
15	Tamil Nadu	721	721	111	376	832	1097	31.85	16,317	15,979	-2.07
16	Uttar Pradesh	638	648	66	267	704	915	29.97	1,07,452	1,06,704	-0.70
17	<i>West Bengal</i>	<i>123</i>	<i>129</i>	<i>252</i>	<i>780</i>	<i>375</i>	<i>909</i>	<i>142.40</i>	<i>40,782</i>	<i>40,203</i>	<i>-1.42</i>
19	India	3,799	4,041	1,362	3,892	5161	7933	53.71	6,38,588	6,40,867	0.36

Source: Handbook of Urban Statistics, Ministry of Urban Development, Govt. of India

3.5 Structure of the West Bengal Economy

The predominance of unorganized sector in West Bengal economy has often been argued to be one of the reasons for the low tax-income ratio as unorganized sector incomes are mostly untaxed.

Organized Industrial Sector in West Bengal

If we look at West Bengal's share in number of factories in the organized sector in India, it has secularly gone down over the period 1999-2000 to 2014-15, from 4.84 per cent in 1990-91 to 3.95 per cent in 2014-15 (Table 3.10).

NSC States	Share in Total No. of Factories in India				Share in Total GVA of India			
	1999 - 2000	2004 - 2005	2009 – 2010	2014- 2015	1999 – 2000	2004 – 2005	2009 – 2010	2014- 2015
Andhra Pradesh	10.01	11.42	10.80	13.21	5.93	6.35	7.16	5.92
Bihar	1.19	1.23	1.21	1.53	0.63	0.37	0.38	0.58
Chhattisgarh	1.05	0.98	1.24	1.22	1.63	3.06	2.22	1.91
Goa	0.36	0.38	0.33	0.28	0.80	1.09	0.89	1.27
Gujarat	11.18	9.98	9.80	10.17	13.46	14.41	13.66	16.87
Haryana	3.27	3.18	2.92	3.58	4.14	4.49	4.64	5.05
Jharkhand	1.08	1.18	1.28	1.19	4.47	5.80	2.48	2.28
Karnataka	5.29	5.57	5.38	5.45	5.29	7.77	6.37	6.17
Kerala	3.68	4.03	3.72	3.18	2.20	1.56	1.19	1.22
Madhya Pradesh	2.48	2.22	2.22	1.84	3.71	2.24	2.54	2.34
Maharashtra	14.45	13.87	12.25	12.41	21.75	19.51	19.35	20.53
Orissa	1.21	1.28	1.29	1.22	1.75	2.39	2.57	2.18
Punjab	5.25	5.56	6.46	5.39	3.58	2.26	2.47	2.19
Rajasthan	3.85	4.21	4.29	3.90	3.61	2.60	3.39	3.40
Tamil Nadu	15.39	15.44	16.86	16.44	9.68	8.70	10.31	9.44
Uttar Pradesh	7.83	7.03	6.93	6.45	6.84	5.71	5.33	4.56
West Bengal	4.84	4.48	4.29	3.95	3.72	4.10	3.28	2.14
All India	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

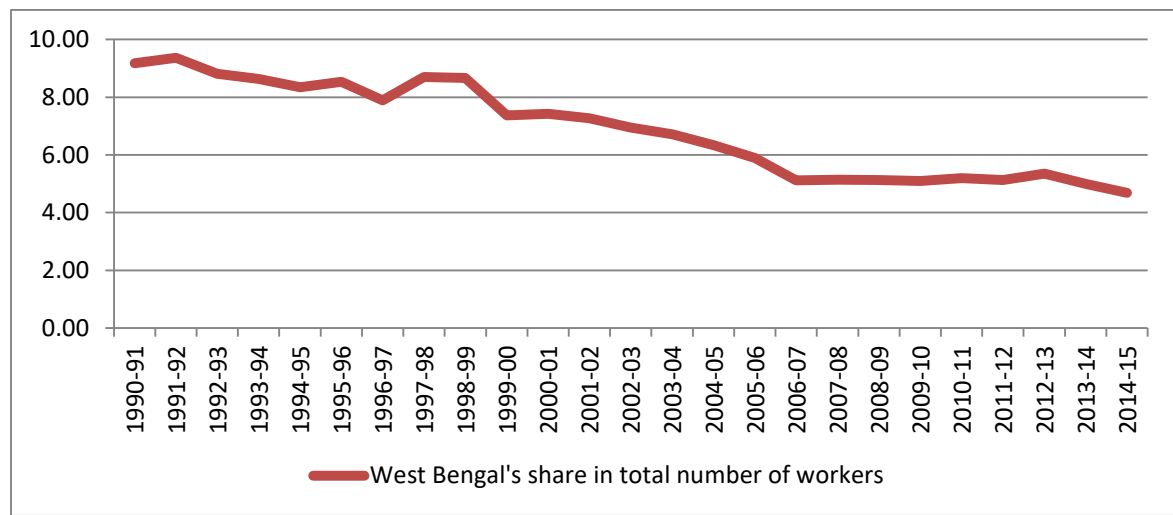
Source: Annual Survey of Industries, CSO, various issues.

In 2014-15 West Bengal had 9,112 out of 2,30,435 factories in India, while Maharashtra had 28,601 factories, Gujarat had 23,433 factories and Tamil Nadu had 37,878 factories. West Bengal's share of total Gross Value Added (GVA) in the organized sector is even lower than the share of number of factories in the organized sector and has declined from 3.72 per cent to 2.14 per cent over the same period (Table 3.10). In 2014-15, West Bengal's share in total GVA is much lower than states like Maharashtra (20.53 per cent), Gujarat (16.87 per cent), Tamil Nadu (9.44 per cent), Karnataka (6.17 per cent) and Andhra Pradesh (5.92 per cent).

Similarly, West Bengal's share in total number of workers employed in the organized sector in India has secularly declined over the same period—from 9.69 per cent in 1990-91 to 4.69 per cent in 2014-15 (Chart 3.2). The decline is visible in absolute numbers as well (Chart 3.3). In 1990-91, there were 5,78,651 workers in the organized sector in West Bengal, out of a total of 63,07,143 workers in organized sector in India. In 2014-15, there were 5,04,148 workers in the organized sector in West Bengal, out of

1,05,55,288 workers in the organized sector in the whole of India. There was an upward trend since 2009-10, but it is not clear whether the trend will sustain.

Chart 3.2: West Bengal's Share in Total No. of Workers in the Organized Sector: 1990-91 to 2014-15 (%)



Source: Annual Survey of Industries, CSO, various issues.

Chart 3.3: Total Number of Workers in the Organized Sector in West Bengal: 1990-91 to 2014-15



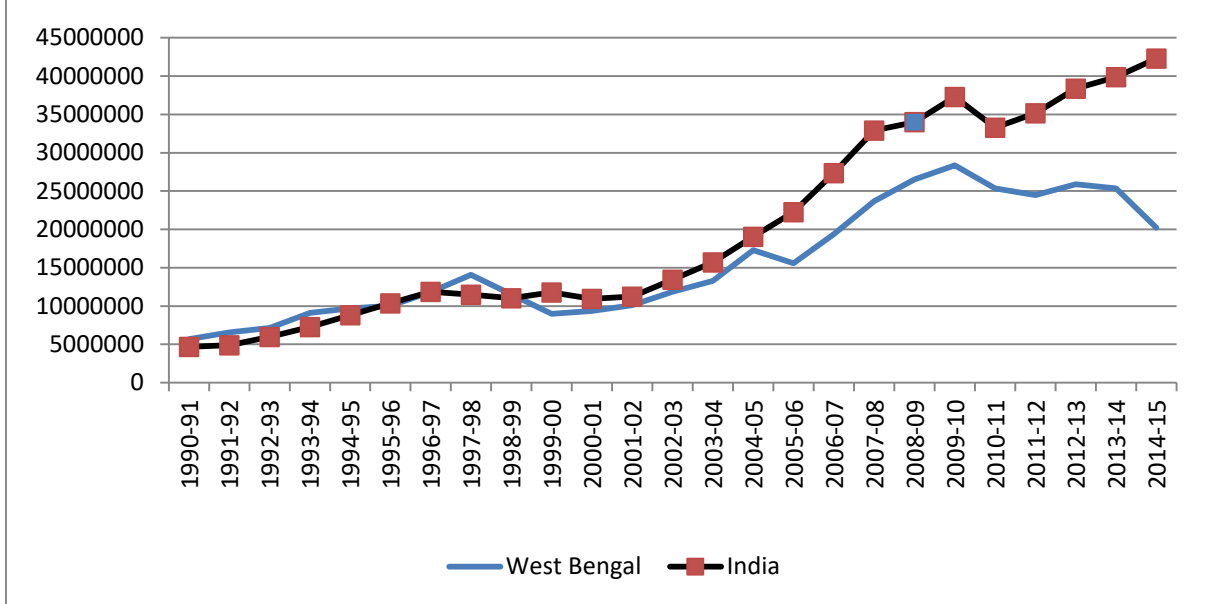
Source: Annual Survey of Industries, CSO, various issues.

The five industries that account for highest number of workers in the organized sector in West Bengal are manufacture of textiles, basic metals, food products, fabricated metal products and leather and related products (Table 3.11).

Table 3.11 Total Workers in the Organized Sector by Industry: West Bengal, 2014-15	
	Share of total workers (per cent)
Manufacture of textiles	28.7
Manufacture of basic metals	16.72
Manufacture of Food Products	11.63
Manufacture of Fabricated metal products, except machinery and equipment	5.31
Manufacture of leather and related products	5.22
Others	32.44
Total	100
Source: Source: Annual Survey of Industries, CSO	

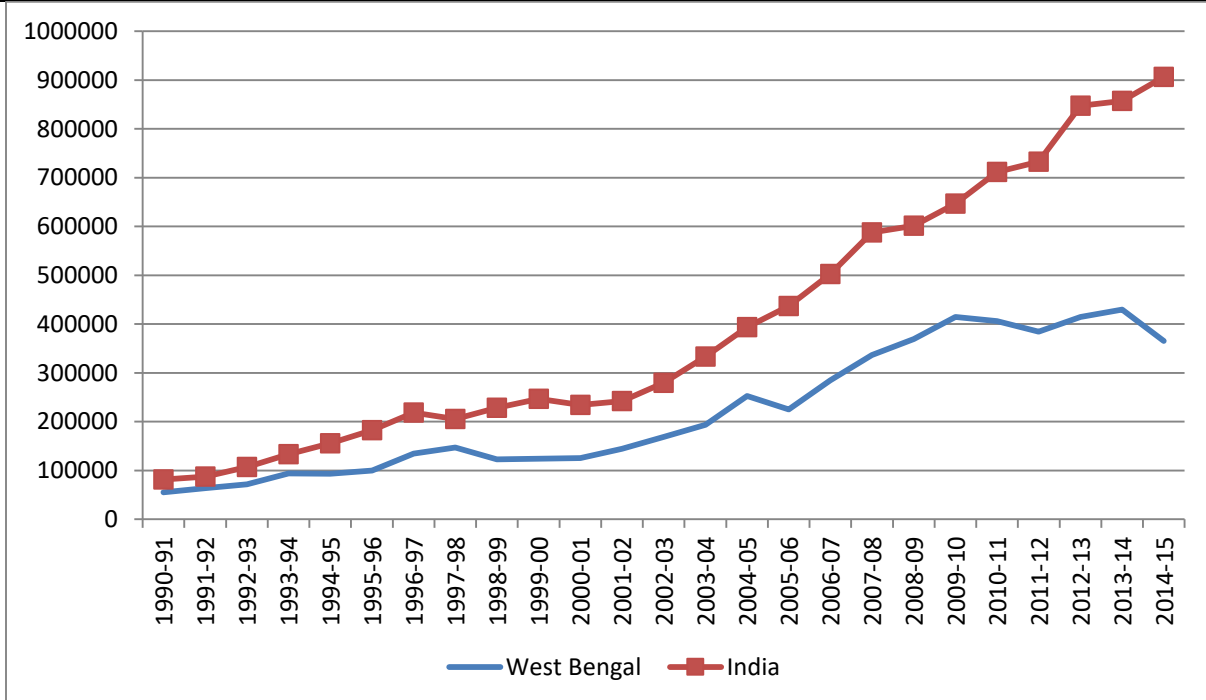
There are several features of the organized sector in West Bengal which deserve attention. First, as Chart 3.4 shows, the net value-added per factory in West Bengal was above the all-India average in 1990-91, but has since then grown less rapidly than India as a whole and is now 47.79 per cent of the all-India average— i.e., in terms of economic size (net value-added per factory), the average factory in the organized sector in West Bengal is less than half the size of the average factory in the organized sector in India. In fact, since 2009-10, there appears to be a downward trend in the average economic size (net value-added per factory) of the factories in the organized sector in West Bengal. Chart 3.5 shows that labour productivity (net value-added per worker) in the organized sector in West Bengal has been secularly falling behind that for India as a whole—labour productivity in organized sector in West Bengal was around two-third of that for India as a whole in 1990-91, in 2014-15 it is close to two-fifth of the national average. Chart 3.6 shows that in terms of the average number of workers per factory, West Bengal has moved towards the national average over time. In 1990-91 West Bengal had 103.2 workers per factory on average, which was much higher than 57.2 workers on average per factory for India as a whole. In 2014-15, the figures for West Bengal and India are 55.3 and 46.7 respectively.

**Chart 3.4: Net Value-Added per Factory in the Organized Sector:
India and West Bengal, 1990-01 to 2014-15 (in Rs.)**



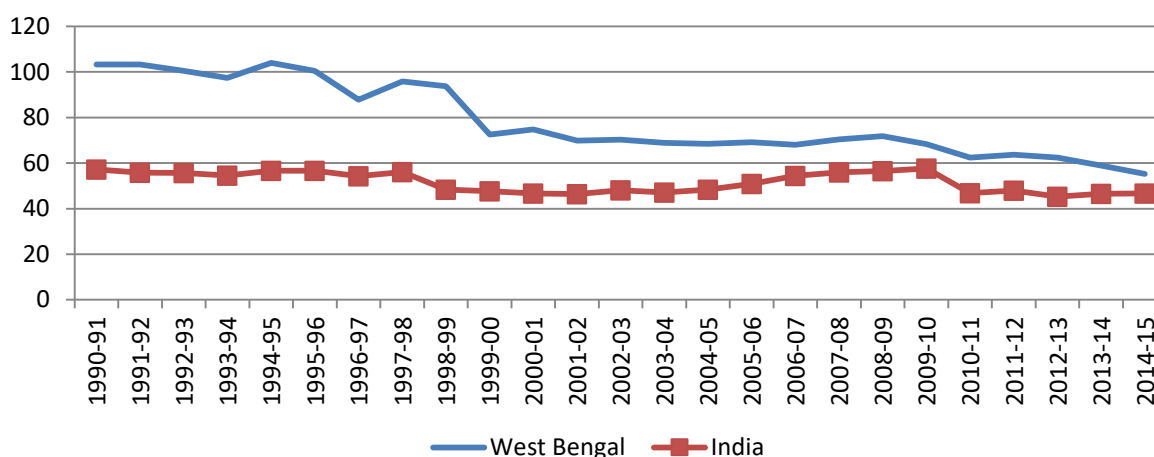
Source: Annual Survey of Industries, CSO, various issues

**Chart 3.5: Net Value-Added per Worker in the Organized Sector:
India and West Bengal, 1990-01 to 2014-15 (in Rs.)**



Source: Annual Survey of Industries, CSO, various issues

**Chart 3.6: Number of Workers per factory in the Organized Sector:
India and West Bengal, 1990-01 to 2014-15**



Source: Annual Survey of Industries, CSO, various issues

Unorganized Sector in West Bengal

West Bengal accounts for almost 14 per cent of all unorganized non-agricultural enterprises in 2015-16, just behind Uttar Pradesh at 14.2 per cent (Table 3.12). It also accounts for 12.8 per cent of total workers in unorganized non-agricultural enterprises, second only to Uttar Pradesh at 14.86 per cent. Annual GVA per worker for all non-agricultural enterprises in the unorganized sector was a meager Rs. 63,299 in West Bengal, much below the national average of Rs. 1,03,744 and second lowest among all states. Annual GVA per enterprise in West Bengal was Rs. 96,686, lowest among all states.

**Table 3.12: Unorganized Non-agricultural Enterprises (excluding construction)
in 2015-16: West Bengal and All-India**

	West Bengal's Share of Total Enterprises (%)	West Bengal's Share of Total workers (%)	Annual GVA per Enterprise (Rs.)		Annual GVA per worker (Rs.)	
			West Bengal	India	West Bengal	India
Manufacturing	21.25	19.3	67055	136317	40258	74379
Trading	9.81	8.46	137340	194877	94712	115885
Other Services	11.75	9.09	109914	210860	80775	119947
All	13.99	12.18	96686	181908	63299	103744

Source: NSSO: "Key Indicators of Unincorporated Non-Agricultural Enterprises (Excluding Construction) in India, 2015-16".

The fact that manufacturing sector has registered a declining share of GSDP and an increasing share of workforce of West Bengal points to the possibility that most of the manufacturing enterprises in West Bengal are in the unorganized sector (Sarkar,2006; Khasnabis,2008). West Bengal accounted for 21.25 per cent of all unorganized manufacturing enterprises in India in 2015-16—highest among the states. The gross value-added per unorganized sector manufacturing enterprise in West Bengal in the same year was Rs.67055, much below the national average of Rs. 136317 and was the third lowest among all states. West Bengal’s manufacturing economy is not only largely unorganized, but the average size of unorganized enterprises in West Bengal is also very low, indicating the economic non-viability of these enterprises (Table 3.12).

Outside manufacturing sector, West Bengal accounted for 9.81 per cent of total number of enterprises and 8.46 per cent of total employment in unorganized trading sector in India 2015-16. The figures for ‘services other than trading’ were 11.75 per cent for state’s share of enterprises and 9.09 per cent for state’s share of workers in the unorganized sector. Like manufacturing, the GVA per unorganized enterprise in ‘trading’ and ‘services other than trading’ in West Bengal in 2015-16 was Rs. 1,37,340 and Rs. 1,09,914 respectively, while the corresponding national averages were Rs. 1,94,877 and Rs. 2,10,860 respectively. Such numbers point to the predominance of small, unorganized enterprises in the service sector in West Bengal. From Table 3.13, it is clear that unorganized sector enterprises in five sectors accounting for most number of enterprises had very low Gross Annual Value-added per worker in 2010-11.⁹

⁹ Data disaggregated by industry are not yet available for the latest NSSO Round of 2015-16.

Sector	Percentage of Total Service Sector	Annual Gross Value-added per worker (Rs.)
Other retail trade*	43.31	53376
land transport	18.69	44113
Other community, social and personal service activities	10.16	32453
Food Service Activities	6.25	37458
Other wholesale trade*	5.62	83860

*Excludes trade and repair of motor vehicles and motor cycles and activities of commission agents.
Source: NSSO 67th Round Report No. 549

The unorganized non-agricultural sector is not homogeneous. It is usual to make a distinction between “own account enterprises” and ‘establishments’. An own-account enterprise (OAE) is an enterprise, which is run without any hired worker employed on a fairly regular basis, where "fairly regular basis" means the major part of the period when operation(s) of an enterprise are carried out during a reference period. An establishment is an enterprise which is employing at least one hired worker on a fairly regular basis. Paid or unpaid apprentices, paid household member/servant/resident worker in an enterprise are considered as hired workers. A worker is defined as any person working within the premises of the enterprise who is on the payroll of the enterprise as also the working owners and unpaid family workers.

Table 3.14 compares the scenario in West Bengal with the all-India scenario with respect to some aspects of non-agricultural enterprises (excluding construction) in the unorganized sector for those enterprises which are run with the objective of economic profit. In West Bengal, 82.53 per cent and 59.98 per cent of workers in rural and urban areas respectively are in OAEs, while for India as a whole 76.54 per cent of rural and 50.51 per cent of workers in rural and urban areas, respectively are in OAEs. The unorganized non-agricultural sector is dominated by OAEs in both rural and urban areas. In rural areas, OAEs constitute 94.12 per cent of all enterprises in West Bengal, while the figure for India as a whole is 91.42 per cent. In urban areas, OAEs constitute 82.94 per

cent of all enterprises in West Bengal, the corresponding figure for India being 76.61 per cent. The very small size of unorganized sector enterprises in West Bengal, compared to national averages is brought out by value of owned fixed assets per enterprise and also annual GVA per enterprise. With respect to both of them, West Bengal shows a much lower value than India for OAEs as well as establishments in both rural and urban areas—in many cases, the figure for West Bengal is less than half that of India. Finally, labour productivity, as measured by Annual GVA per worker is once again lower than the average for India for all type of enterprises in both rural and urban areas. What Table 3.14 shows is that labour productivity is not only lower in the organized sector, but also in the unorganized sector in West Bengal, compare to the national average. Moreover, the unorganized sector in West Bengal is dominated by tiny firms with little fixed capital and production done per enterprise. Even the larger firms in the unorganized sector (i.e. establishments) are smaller in size in West Bengal compared to India as a whole.

Variable	State	Rural			Urban			Rural + Urban		
		OAE	Est.	All	OAE	Est.	All	OAE	Est.	All
Estimated Number of Workers(%)	West Bengal	82.53	17.47	100	59.98	40.02	100	73.57	26.43	100
	India	76.54	23.46	100	50.51	49.49	100	62.18	37.82	100
Estimated No. Of Enterprises (%)	West Bengal	94.12	5.88	100	82.94	17.06	100	90.08	9.92	100
	India	91.42	8.58	100	76.61	23.39	100	84.20	15.80	100
Value of owned fixed assets (Rs.) per enterprise	West Bengal	37000	281000	52000	83000	128000	128000	53000	320000	79000
	India	81000	603000	126000	163000	933000	344000	117000	841000	232000
Annual GVA (Rs.) per worker	West Bengal	38151	80958	45628	71460	118002	90086	48945	103251	63299
	India	55459	114024	69198	96718	167627	131811	73951	152723	103744
Annual GVA (Rs.) per enterprise	West Bengal	48213	346351	65755	86827	464977	151351	61061	420059	96686
	India	71217	478319	106136	126529	703858	261554	95753	641104	181908
Note: Est. : Establishments										
Source: NSSO: " Key Indicators of Unincorporated Non-Agricultural Enterprises (Excluding Construction) in India, 2015-16."										

Agriculture: Income, expenditure and farm size

West Bengal's performance in agriculture is mixed over the thirty year period since 1980-81. West Bengal was one of the more successful states in limited land reforms that happened in India after independence and a pioneer in decentralization through *Panchayati Raj* institutions. After rapid growth in the 1980s, the agriculture sector slowed down in West Bengal in the 1990s and has remained depressed ever since till 2012-13 (Table 3.15). West Bengal's performance in agriculture is unimpressive compared to other states, particularly since 2002-03. Average monthly income per agricultural household in West Bengal was Rs. 2,079 in 2002-03 when the all-India figure was Rs. 2,115. In 2012-13, the figures were Rs. 3,940 for West Bengal and Rs. 6,426 for the whole of India. In 2002-03, West Bengal was ranked 7th highest among 16 NSC states, while in 2012-13 it was ranked 16th among 17 NSC states.

Table 3.15: Key Indicators for Farmer Households in West Bengal: 2002-03 and 2012-13		
Key Indicators	2002-03	2012-13
Monthly Household Income (Rs)	2,079	3,980
Share of Wages/Salary (%)	42.66	53.42
Share of Income from cultivation (%)	35.45	24.60
Share of Income from farming of animals (%)	3.70	5.65
Share of Income from non-farm business (%)	18.18	16.33
Monthly Per Capita Expenditure (Rs)	2,668	5,888
<i>Income rank among NSC states</i>	7	16
<i>Average Monthly Expenditure rank among NSC states</i>	8	9
Note: While figures for Telangana are available only for 2012-13, figures for Goa are not available for both the years, among the NSC states.		
Source: NSSO Situation Assessment Survey of farmers, NSS 59th Round (2002-03) and 70 th Round (2012-13)		

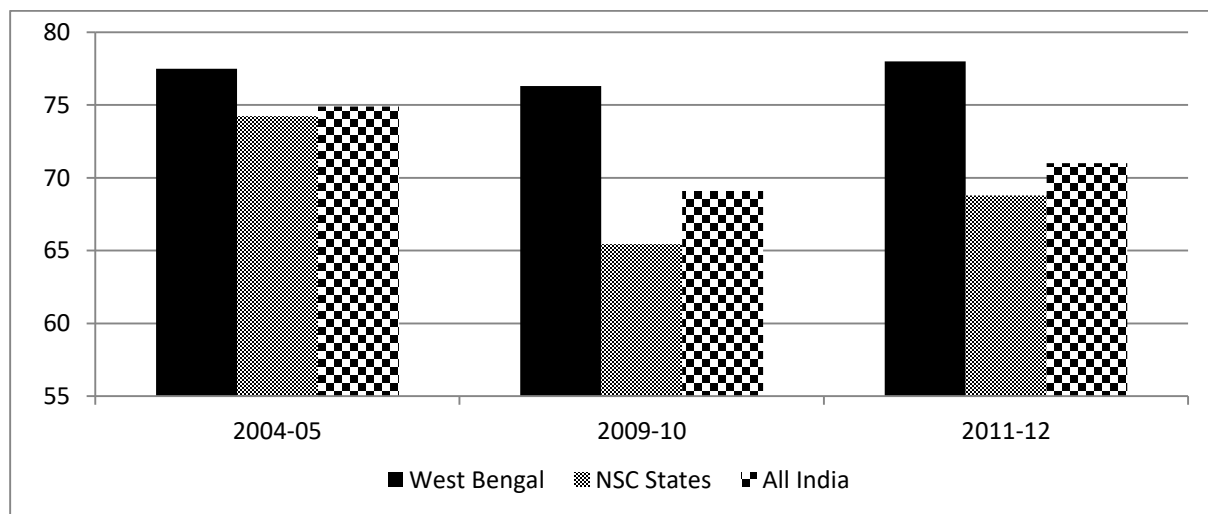
In West Bengal, small and marginal farms make up 95.92 per cent of agricultural landholdings by number (third highest among larger states in India in 2010-11, behind Bihar and Kerala) and 80.72 per cent of agricultural landholdings by area (highest in India). The uneconomic size of landholdings and lack of growth of organized sector employment has depressed per capital income in West Bengal and fuelled explosive growth of unorganized sector.

Extent of Informality

As one would expect, share of informal sector in industrial employment in West Bengal is one of the highest in India and while this share is falling for NSC states taken together and for India as a whole, it has remained more or less same in West Bengal over the period 2004-05 and 2011-12 (Chart 3.7). West Bengal does not share the trend towards formalization of industrial workforce as in rest of India.

We have seen that the expansion in output in West Bengal between 2004-05 and 2011-12 was in trade and storage, transport, hotels and restaurants. But these sectors are dominated by the informal sector. In 2011-12, the proportion of informal sector workers in wholesale and retail trade (including repair of motor vehicles and motorcycles) was 96 per cent in West Bengal. In the same year, the figures for 'transportation and storage' and 'accommodation and food service industries' in West Bengal were 80.7 per cent and 93.7 per cent respectively (NSSO 68th Round Report No. 557; p. 120).

Chart 3.7: Share of informal sector workers in industry (%)



Source: NSSO 61st, 66th and 68th Rounds

3.6 Consumption Expenditure: Level and Pattern

The most important way to track household incomes in India is to look at consumption expenditure, which acts as the only source of information in the absence of reliable income data. Table 3.16 presents 2 rounds of NSSO data on Monthly per capita consumption expenditure (MPCE) by rural and urban regions of NSC states in 2009-10 and 2011-12 for two different estimates of MPCE. Urban West Bengal compares more favorably with average MPCE of NSC states as well as all-India average MPCE than rural West Bengal. In terms of rank, urban West Bengal was ranked between eight to tenth from the top depending on the year and the estimate, while rural West Bengal was ranked eleventh or twelfth, among NSC states.

Table 3.16: Average Monthly Per Capita Expenditure: 2009-10 and 2011-12 (Rs.)									
Sl. No.	State	2009-10				2011-12			
		MRP		MMRP		MRP		MMRP	
		Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban
1	Andhra Pradesh	1090	2015	1234	2238	1563	2559	1754	2685
2	Bihar	689	1097	780	1238	970	1397	1127	1507
3	Chattisgarh	686	1370	784	1647	904	1776	1027	1868
4	Goa	1673	2219	2065	2644	2461	2935	2408	3051
5	Gujarat	1065	1914	1110	1909	1430	2472	1536	2581
6	Haryana	1423	2008	1510	2321	1926	3346	2176	3817
7	Jharkhand	724	1442	825	1584	920	1894	1006	2018
8	Karnataka	888	2060	1020	2053	1395	2899	1561	3026
9	Kerala	1763	2267	1835	2413	2356	3044	2669	3408
10	Madhya Pradesh	803	1530	903	1666	1024	1842	1152	2058
11	Maharashtra	1048	2251	1153	2437	1446	2937	1619	3189
12	Odisha	716	1469	818	1548	905	1830	1003	1941
13	Punjab	1566	2072	1649	2109	2136	2743	2345	2794
14	Rajasthan	1035	1577	1179	1663	1446	2207	1598	2442
15	Tamil Nadu	1017	1795	1160	1948	1571	2534	1693	2622
16	Uttar Pradesh	832	1512	899	1574	1551	2452	1156	2051
17	West Bengal	858	1801	952	1965	1170	2490	1291	2591
18	All India	953	1856	1054	1984	1287	2477	1430	2630
19	Rank of West Bengal (from the top)	11	10	11	8	12	9	11	9

Note: MRP: Mixed Recall Period, MMR: Modified Mixed Recall Period
Source: NSSO Household Consumer Expenditure Survey, 66th and 68th Rounds

The distribution of consumption expenditure is important in determining the capacity of the government to raise tax revenue. A higher concentration of population at the lower end of the MPCE means that most of the expenditure is on food which is hard to tax (Dwivedi et al. 2013). Moreover, “the poor may be consuming products obtained from the informal sector where bills are hardly procured” (*ibid*: Pg.66). In Table 3.17, we present the distribution of population across different MPCE classes for West Bengal and selected states for both urban and rural areas. As can be seen, in rural areas, West Bengal has a higher concentration of population at the lower end, much higher than states like Andhra Pradesh, Karnataka, Gujarat, Maharashtra, Kerala, Tamil Nadu, Haryana and Punjab. It is slightly less concentrated at the lower end than all-India average. West Bengal has a lower concentration of population at the upper end of MPCE classes not only compared to the same states, but also compared to the all-India average. In urban areas too, West Bengal has a higher concentration at lower end of the MPCE classes, compared to the same states and also to all-India average. However at the uppermost end of the MPCE classes, West Bengal compares favourably with the same states and all-India average too.

The rural-urban difference in comparing West Bengal to other NSC states and all-India average is significant. If we look at the ratio of average MPCE in urban areas to that of rural areas, West Bengal has a higher urban-rural gap than India as a whole and is among top 3 NSC states in terms of the rural-urban consumption gap in both years and for both estimates (Table 3.18). West Bengal also has a much pronounced urban inequality than rural inequality, as data from NSSO Consumer expenditure surveys in three years—2004-05, 2009-10 and 2011-12—show. In all the years, the Gini Coefficient of distribution of monthly per capita consumption expenditure is lower in rural West Bengal than rural India as a whole, while that for urban West Bengal is higher than India as a whole. In fact, in 2011-12, West Bengal is the sixth most unequal state among NSC

states in terms of monthly per capita consumption expenditure in urban areas while it is the fifth most equal state among the same NSC states, when it comes to rural areas.

Table3.17: Distribution of Population across MPCE classes—Selected states: 2011-12													
Distribution of persons over 12 classes of MPCE (MMRP) – Rural													
State	≤ 525	525-600	600-720	720-825	825-925	925-1035	1035-1165	1165-1335	1335-1585	1585-2055	2055-2625	>2625	All
Andhra Pradesh	2	0	15	21	30	59	97	125	200	217	132	101	1000
Gujarat	15	2	28	33	74	80	125	143	177	153	93	75	1000
Haryana	0	3	5	15	15	37	50	87	126	229	187	247	1000
Karnataka	0	2	23	56	80	85	106	161	183	152	70	81	1000
Kerala	1	1	6	10	21	28	60	78	117	198	184	296	1000
Maharashtra	14	3	13	37	43	83	109	158	187	182	90	84	1000
Punjab	0	0	0	9	8	25	53	84	133	221	196	271	1000
Tamil Nadu	14	9	37	42	56	59	84	112	176	188	101	123	1000
West Bengal	17	14	53	94	107	119	129	136	135	113	47	35	1000
All-India	21	22	63	76	86	98	109	122	132	134	70	68	1000
Distribution of persons over 12 classes of MPCE (MMRP) – Urban													
State	≤725	725-860	860 -1090	1090 -1295	1296 -1510	1510 -1760	1760 -2070	2070 -2460	2460 -3070	3070 -4280	4280 -6015	>6015	All
Andhra Pradesh	4	11	54	67	65	122	117	132	142	175	65	45	1000
Gujarat	2	8	52	75	86	93	137	131	177	151	52	36	1000
Haryana	8	5	49	27	58	63	120	124	154	182	77	132	1000
Karnataka	21	21	83	86	96	82	79	83	135	162	62	89	1000
Kerala	8	11	36	73	93	88	109	113	147	139	88	95	1000
Maharashtra	3	14	27	44	64	98	128	129	155	169	95	74	1000
Punjab	1	18	41	58	79	94	135	140	128	182	65	59	1000
Tamil Nadu	9	18	60	83	94	95	143	117	135	132	61	54	1000
West Bengal	19	47	100	90	84	77	117	107	115	121	63	60	1000
All-India	25	34	78	86	85	93	116	112	124	129	62	56	1000

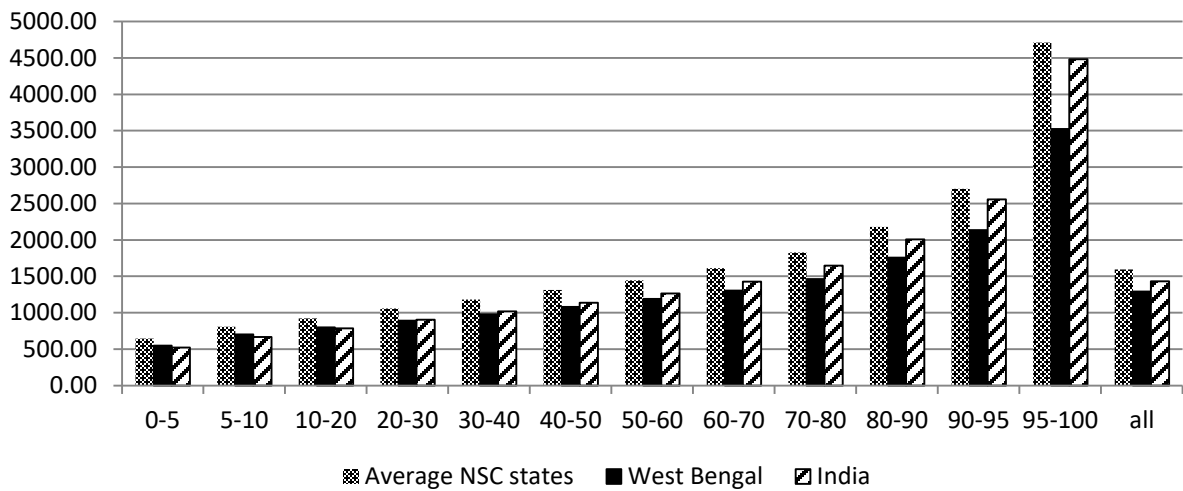
Source: NSSO Household Consumer Expenditure Survey, 68th Round

Table 3.18: Rural-Urban Gap and Inequality in MPCE (Rural and Urban Areas): West Bengal and All India										
State	Ratio of Urban to Rural Average MPCE				GINI Coefficient of MPCE					
	2009-10		2011-12		2004-05	2009-10	2011-12	2004-05	2009-10	2011-12
	MRP	MMRP	MRP	MMRP	Rural			Urban		
West Bengal	2.10	2.06	2.13	2.01	0.24	0.22	0.24	0.36	0.38	0.38
All India	1.95	1.88	1.92	1.84	0.27	0.28	0.28	0.35	0.37	0.37

Source: NSSO Household Consumer Expenditure, 66th and 68th Rounds and Planning Commission Databook, available at http://www.planningcommission.gov.in/data/datatable/1203/databook_1203.pdf

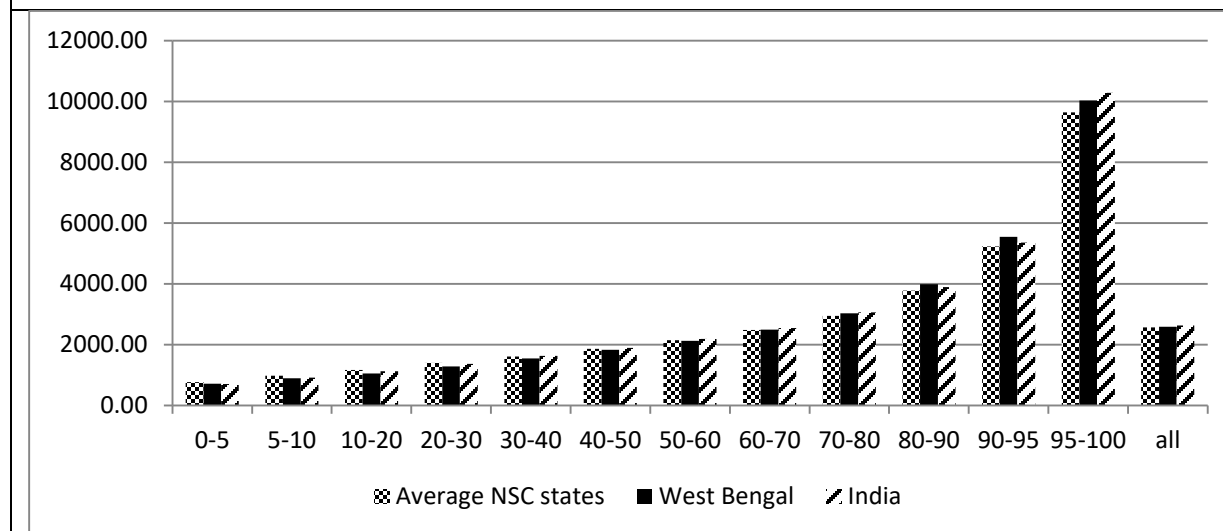
Charts 3.8 and 3.9 below show how West Bengal compare with all-India average and the average for 17 NSC states in terms of the average MPCE (modified mixed recall period) for different fractile classes in 2011-12. In rural areas, West Bengal has a lower average MPCE in all fractile classes compared to the average for NSC states. West Bengal also has a lower average MPCE than India as a whole in all fractile classes except, the three lowest classes. The difference between the figures for West Bengal and those for NSC and all-India averages increases at higher levels of fractile classes. In urban areas, West Bengal compares favorably with other NSC states and all-India average at higher fractile classes. At higher fractile classes, West Bengal has an average MPCE that is higher than the average for NSC states and all-India average (except for the highest fractile class), whereas it is behind NSC average and all-India average in lower and middle fractile classes.

Chart 3.8: Average Monthly Per Capita Consumption Expenditure in different fractile classes-Rural, 2011-12 (Rs.)



Note: Refers to Average Monthly Per Capita Consumption Expenditure as per modified mixed recall period.
 Source: NSSO Household Consumer Expenditure Survey, 68th Round

Chart 3.9: Average Monthly Per Capita Consumption Expenditure in different fractile classes-Urban, 2011-12 (Rs.)



Note: Refers to Average Monthly Per Capita Consumption Expenditure as per modified mixed recall period.

Source: NSSO Household Consumer Expenditure Survey, 68th Round

The consumption pattern / distribution of West Bengal have implications for the tax base of the economy. In this context an important question is: Does people from West Bengal save disproportionately more compared to other states? Datta (2010) and Dwibedi et al (2013) have looked at the savings rate for West Bengal to see whether a high savings rate explains lower consumption and hence lower tax revenue. While Datta (2010) concluded that West Bengal was not an outlier when it came to savings behavior, Dwibedi et al (2013) compared West Bengal with Andhra Pradesh and found that West Bengal had a higher savings ratio. In an earlier study, Rao et al (2006) found that West Bengal was the second highest contributor to total gross financial savings of the country in three consecutive years, 2002-03, 2003-04 and 2004-05.

Table 3.19 shows our calculations for per capita deposit in NSC states at three time points—1991, 2001 and 2011. West Bengal was ranked 5th, 9th and 11th highest in

1991, 2001 and 2011 respectively among NSC states. This evidence supports Datta (2010) rather than Dwibedi et al (2013) and Rao et al (2006).

States	1991	2001	2011
Andhra Pradesh	1,669	7,138	34,606
Bihar	1,457	3,229	11,451
Chhattisgarh	n.a.	3,600	22,235
Goa	12,821	52,671	216,587
Gujarat	2,856	10,854	42,935
Haryana	2,430	9,411	51,043
Jharkhand	n.a.	5,752	22,887
Karnataka	2,179	10,350	56,862
Kerala	2,681	13,881	51,158
Madhya Pradesh	1,606	4,822	19,015
Maharashtra	4,852	17,806	129,327
Odisha	3,159	12,036	36,403
Punjab	1,381	6,199	37,054
Rajasthan	1,273	4,867	18,673
Tamil Nadu	2,435	10,111	47,445
Uttar Pradesh	1,552	5,138	18,592
West Bengal	2,762	8,469	34,423
India	2,370	9,229	44,511

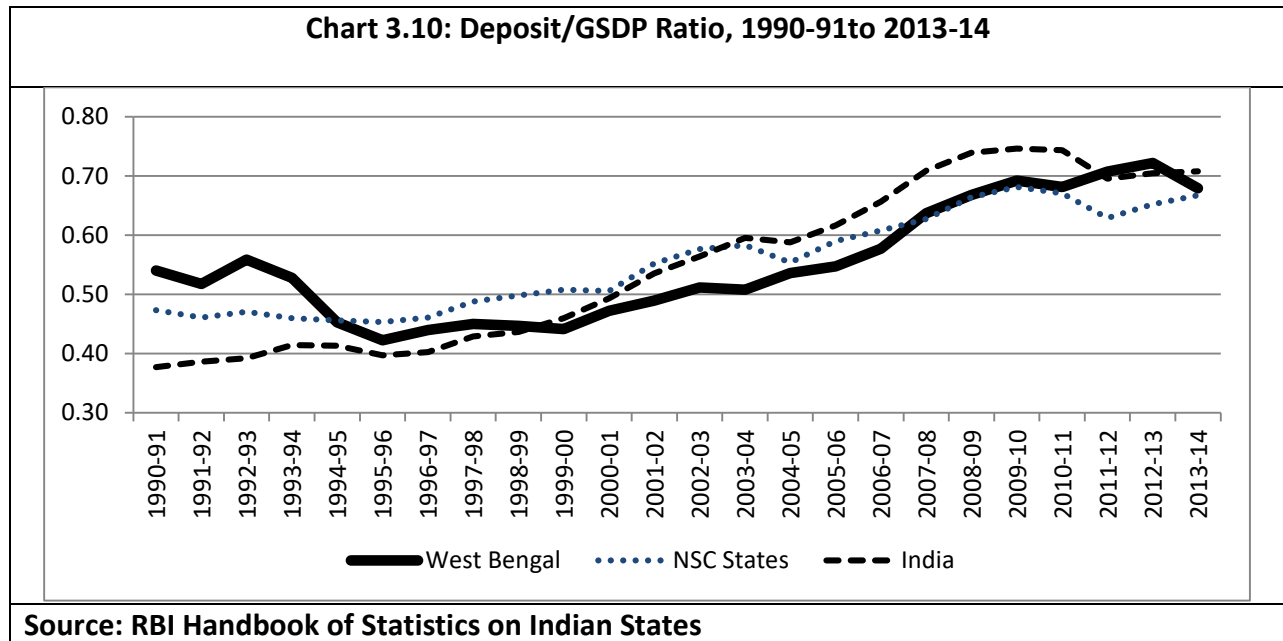
Source: RBI Handbook of Statistics on Indian States

In fact, if we look at deposit/GSDP ratio over time, we find that in many years, West Bengal had a lower Deposit/GSDP ratio than all-India average as well as the average of NSC states as Chart 3.10 shows. It appears that in terms of savings behavior West Bengal may not be an outlier. At this point, it must be noted that deposits at scheduled commercial banks (the figures used here are total for current account, savings account and term deposits) are not equal to household savings. Household savings includes post office deposits, deposits with other non-bank financial institutions, life insurance, public provident fund and savings in informal institutions like chit funds.

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¹⁰ However as Dwibedi et al (2013; Pg. 68) argue, “nearly 81 per cent of total savings of India can be explained in terms of deposits in the commercial banking system”. Hence, deposit at commercial banks is a good indicator to study savings behaviour.

Chart 3.10: Deposit/GSDP Ratio, 1990-91 to 2013-14



Source: RBI Handbook of Statistics on Indian States

3.7 The Economy of West Bengal: Summing Up

The evidence presented in this chapter clearly brings to light the following aspects of economic change in West Bengal over time. While growth rates of NSDP and even per capita NSDP in West Bengal are lower than many of the other NSC states in recent times, in absolute terms, these are not unsatisfactory. It is the nature of economic growth in West Bengal that is problematic - since it is driven by the unorganized sector. Agriculture's share is declining in both state domestic product (SDP) as well as total workforce of the state. But this structural transformation is not accompanied by rising agricultural incomes. While service sector has expanded its share in SDP, it has not absorbed the workers released from agriculture, which has mainly sought employment in the manufacturing sector. Manufacturing sector in West Bengal thus has increased its share of workers, while its share of GSDP has gone down. Overall, therefore, there is a decline in manufacturing output per worker, while the opposite is true for services. Both services and manufacturing are dominated by unorganized sector

enterprises. The organized sector in West Bengal has shrunk relative to other states in India and by absolute number of workers as well. Labor productivity in both organized and unorganized sectors is lower in West Bengal compared to India. West Bengal economy is dominated by vast numbers of tiny, uneconomic enterprises with low levels of labour productivity. In terms of urbanization too, West Bengal, which had a comparatively higher level of urbanization than other states fifty years ago, has fallen behind many states. Its recent rise in the rate of urbanization between 2001 and 2011 is probably due to movement of workers out of agriculture and expansion of non-agricultural activities in the unorganized sector fueling unplanned urbanization, as evident in the emergence of a large number of census towns, lacking a formal administrative structure and provision of basic urban services.

In terms of per capita income, West Bengal has steadily fallen behind other states in India. Comparison of West Bengal with other states in terms of average monthly per capita consumption expenditure throws up a similar picture. The rural-urban difference in West Bengal in this aspect is important. A higher share of rural population is concentrated in lower expenditure classes compared to other NSC states. In urban areas, in terms of distribution of population at upper end of expenditure classes, West Bengal compares more favorably with NSC states. This picture is confirmed if we look at average MPCE across fractile classes for urban and rural areas. Compared to India as a whole, West Bengal has a higher rate of poverty and higher inequality in urban areas, while it is the opposite for rural areas.

4. Trends in State Finance¹¹

To put the aggregative picture of states' finances in perspectives, at the very outset it may be noted that there has been significant improvement in the consolidated fiscal position of the State Governments since the mid 2000's. In particular, the period 2004-05 through 2007-08 witnessed almost zero revenue deficits for all the states on a consolidated basis. Such improvement may be attributed to reform measures like introduction of state level VAT, enactment of state level FRBM legislations and related incentives provided in the Twelfth Finance Commission (Reddy, Valluri and Ray, 2014). In fact, by 2005 almost all the states had enacted fiscal responsibility legislations and by 2008 almost all of them had introduced VAT. Besides, new pension schemes were introduced and ceilings on guarantees were imposed (Table 4.1).

In this backdrop, this section looks into the fiscal situation of West Bengal in terms of a number of fiscal indicators, across two dimensions, viz., across time and across states.

4.1 Trends in Fiscal Deficit

Intertemporal trend in West Bengal's Deficit & Debt Indicators

As indicated in the very beginning, West Bengal's finance has been a concern for quite some time. In fact, the then Planning Commission (2010) commented specifically,

"Major indicators of the imbalances in the state finances are revenue deficit (RD), gross fiscal deficit (GFD) and primary deficit (PD).Till 1995-96, the RD of the Government of West Bengal was 1.7 per cent of the gross state domestic product (GSDP) and accounted for 46.2 per cent of GFD. The situation thereafter worsened and in 1999-2000 GFD stood at 9.2 per cent of the GSDP and from then on RD accounted 70 per cent or more of the gross fiscal deficit of the state"(Planning Commission, 2010; p. 172).

¹¹ Please note that in this section fiscal numbers are often expressed as ratios of GSDP; these ratios are available from various issues of the RBI annual studies on "State Finances: A Study Of Budgets", the latest being for 2016-17, released in May 2017.

In term of putting an institutional mechanism to have fiscal discipline West Bengal was one of the laggard states and enacted the FRBM Act as late as in July 2010 (Table 4.1).

No.	State	Value Added Tax (VAT) Implemented	Fiscal Responsibility Legislation (FRL) enacted#	New Pension Scheme (NPS) introduced	Ceilings on Guarantee Imposed	Consolidated Sinking Fund (CSF) set up*	Guarantee Redemption Fund (GRF) set up*
1.	Andhra Pradesh	April 2005	June 2005	Sept 2004	Yes	Yes	Yes
2.	Arunachal Pradesh	April 2005	March 2006	January 2008	Yes	Yes	No
3.	Assam	May 2005	Sept 2005	February 2005	Yes	Yes	No
4.	Bihar	April 2005	April 2006	September 2005	Yes	Yes	No
5.	Chhattisgarh	April 2006	Sept 2005	Nov 2004	Yes	Yes	No
6.	Goa	April 2005	May 2006	Aug 2005	Yes	Yes	Yes
7.	Gujarat	April 2006	March 2005	April 2005	Yes	Yes	Yes
8.	Haryana	April 2003	July 2005	Jan 2006	Yes	Yes	Yes
9.	Himachal Pradesh	April 2005	April 2005	May 2003	Yes	No	No
10.	J&K	April 2005	August 2006	Jan 2010	No	No	No
11.	Jharkhand	April 2006	May 2007	Dec 2004	No	No	No
12.	Karnataka	April 2005	Sept 2002	April 2006	Yes	No	No
13.	Kerala	April 2005	August 2003	No@	Yes	Yes	No
14.	M.P	April 2006	May 2005	Jan 2005	Yes	No	Yes
15.	Maharashtra	April 2005	April 2005	Nov 2005	Yes	Yes	No
16.	Manipur	July 2005	Aug 2005	Jan 2005	Yes	Yes	Yes
17.	Meghalaya	April 2006	March 2006	April 2010	Yes	Yes	No
18.	Mizoram	April 2005	Oct 2006	Sept 2010	Yes	Yes	Yes
19.	Nagaland	April 2005	Aug 2005	January 2010	Yes	Yes	Yes
20.	Odisha	April 2005	June 2005	January 2005	Yes	Yes	Yes
21.	Punjab	April 2005	Oct 2003	January 2004	Yes	No	No
22.	Rajasthan	April 2006	May 2005	January 2004	Yes	No	No
23.	Sikkim	April 2005	Sept 2010	April 2006	Yes	No	No
24.	Tamil Nadu	Jan 2007	May 2003	April 2003	Yes	Yes	No
25.	Tripura	Oct 2005	June 2005	No	Yes	Yes	No
26.	Uttarakhand	Oct 2005	October 2005	Oct 2005	Yes	Yes	Yes
27.	Uttar Pradesh	Jan 2008	February 2004	April 2005	No	No	No
28.	West Bengal	April 2005	July 2010	No	Yes	Yes	No
Sum-up		28	28	25	25	19	10

#: All states barring Goa have amended their FRBM Acts. *: As per RBI record. @: The state government has decided in principle to introduce the New Pension Scheme with effect from April 1, 2013.
Source: RBI (2013): *State Finances: A Study of Budgets of 2012-13*.

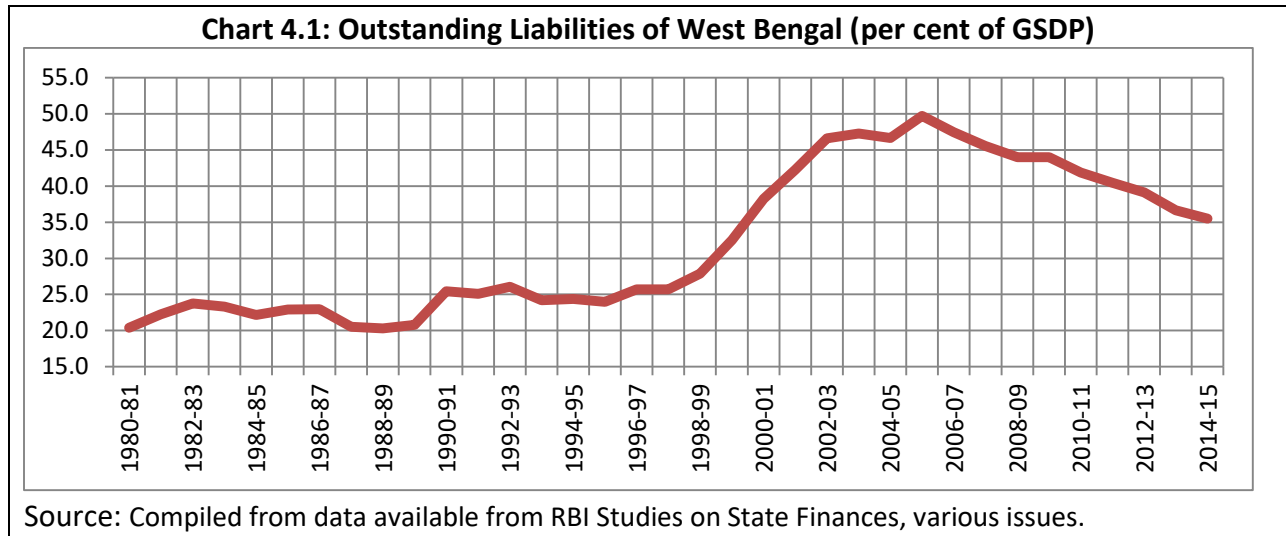
Interestingly, purely in terms of its own inter-temporal pattern, West Bengal's fiscal indicators viz., revenue deficit, primary deficit and gross fiscal deficit (all as percentages of GSDP) registered a fall since the beginning of the new millennium.¹² However, we will see later that over the years, West Bengal has accumulated huge amount debt.

Indebtedness has been a major feature of West Bengal's state finance; this is evident from the fact that in 2013, its debt-GSDP ratio was highest among the NSC states. In 1990, West Bengal's debt-GSDP ratio was same as the national average. Between 1995-96 and 1999-2000, West Bengal's position was eighth among fifteen NSC states in terms of its debt-GSDP ratio. Indebtedness of West Bengal increased sharply since 2000-2001 relative to other NSC states. The indebtedness of other states also increased since 2000-01, though not as sharply as West Bengal's. However, other NSC states had managed to bring down their indebtedness since 2005-06, while West Bengal managed to do less successfully and consequently ended up as the most indebted among NSC states of India by the end of the first decade of the century (Government of West Bengal, 2016).

The situation comes out more strikingly in the intertemporal behavior of outstanding liabilities of West Bengal. It may be noted that outstanding liabilities is a much more broader notion than debt as apart from debt, outstanding liabilities include the following: (a) Loans and Advances from Centre; (b) Provident Funds, etc; (c) Reserve Fund; (d) Deposit and Advances; and (e) Contingency Fund. As percentage of GSDP outstanding liabilities of Government of West Bengal started rising sharply since late 1990's. The situation became alarming and it increased from 25 per cent of GSDP in late

¹²Gross fiscal deficit (GFD) is the difference between aggregate expenditure net of debt repayments and aggregate revenue receipts and non-debt capital receipts. Revenue deficit (RD) is the difference between total revenue expenditure and total revenue receipts. Primary deficit (PD) is the gross fiscal deficit (GFD) less interest payments.

1990s to nearly 50 per cent of GSDP in 2005-06.¹³ Since then it started coming down but still remained at an elevated level of around 35 per cent of GSDP by 2014-15 (Chart 4.1).



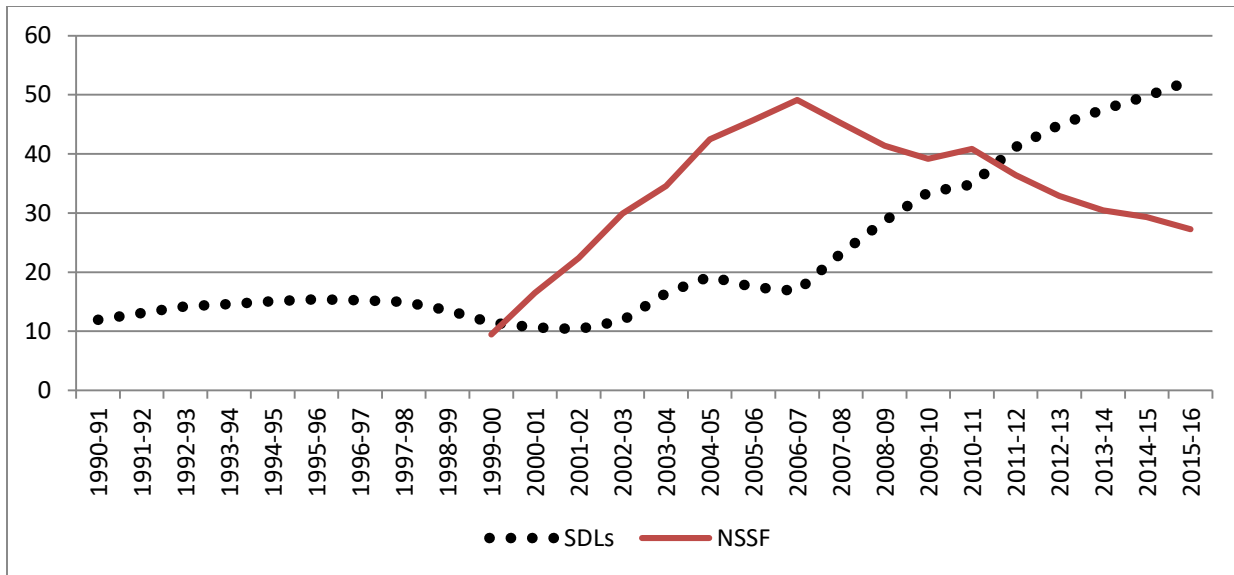
What have been the constituents of outstanding liabilities of Government of West Bengal? An interesting feature of the West Bengal state finance has been predominance of small savings (or, National Small Savings Fund - NSSF) - so much so that its share of aggregate outstanding liabilities of West Bengal experienced a secular rise from 10 per cent in 1999-2000 to around 50 per cent by 2006-07 (Chart 4.2). After all, as a source of finance, funds under NSSF are more expensive. Since then its share started decreasing but still continues to remain at a level of more than 25 per cent. In fact, till about 2010, as far as sharing of the NSSF funds was concerned, States had the option to take either 80 per cent or 100 per cent of their respective net collections during a year. Among the 17 NSC States, while 11 States (viz., Bihar, Chhattisgarh, Goa,

¹³ For multiple years, West Bengal budgets under the then left front government were presented with zero deficit. There were large scale skepticisms about such practice. For example, there was a press report in *Indian Express* of September 5, 2011 to the following effect:

“Union Finance Minister Pranab Mukherjee indirectly took a swipe at former state finance minister Asim Dasgupta on Sunday for presenting zero-deficit budgets to the Assembly for successive years during his tenure. “Some provincial finance minister (referring to Asim) was presenting zero-deficit budgets for several years. This is complete economic jugglery and not in tune with the needs of a developing nation,” Mukherjee said at a CII event in Kolkata. “I do not believe in zero-deficit budgets. You see what the condition of the state is. The state has the highest per capita debt and borrowings have crossed Rs 2 lakh crore,” said Mukherjee.” (available at <http://archive.indianexpress.com/news/pranab-saw-zero-merit-in-asim-s-zero-deficit-budgets/841785/>)

Haryana, Jharkhand, Karnataka, Maharashtra, Orissa, Punjab, Rajasthan and Tamil Nadu) have opted for 80 per cent share in their net small savings collections whereas the remaining six States (viz., Andhra Pradesh, Gujarat, Kerala, Madhya Pradesh, Uttar Pradesh and West Bengal) opted for 100 per cent share (Government of India, 2011).¹⁴

Chart 4.2: Share of State Development Loans (SDL) and National Small Savings Funds (NSSF) in total outstanding liabilities of West Bengal



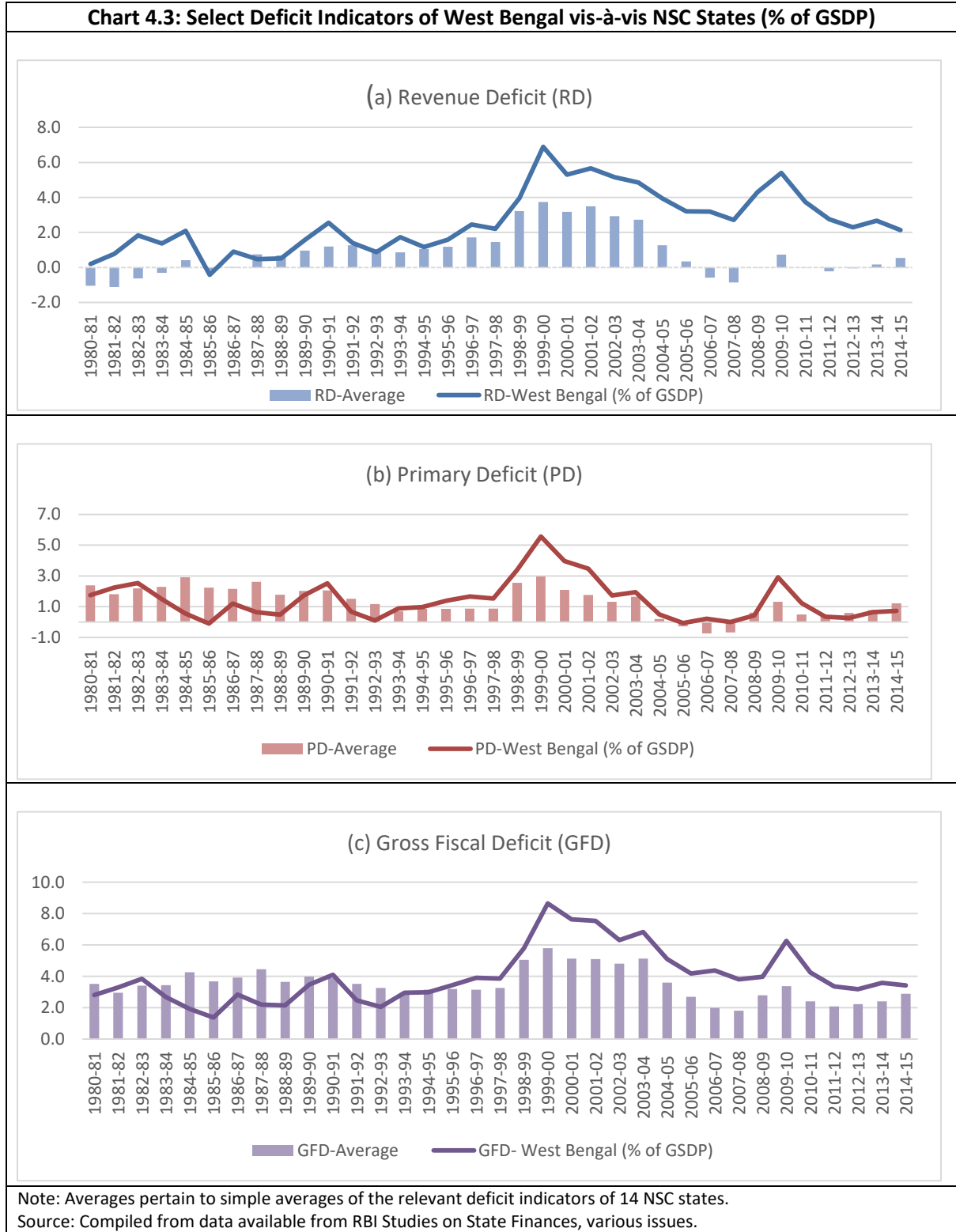
Source: Compiled from data available from RBI Studies on State Finances, various issues.

Relative Performance across other states

What has been the relative position of West Bengal's fisc across India? Seeking to answer this question, Chart 4.3 presents select deficit indicators of West Bengal vis-à-vis non-special category states. As far as revenue deficit is concerned, West Bengal has secularly been worse than the average of non-special category state; situation is also similar in terms of GFD - particularly since around 2000.¹⁵ In terms of primary deficit West Bengal's performance has been close to the average of NSC states for a number of years since 2002-03.

¹⁴Government of India (2011): Report of the Committee on Comprehensive Review of National Small Savings Fund (Chairperson: Shyamala Gopinath).

¹⁵ There are of course issues relating to comparing fiscal performance of states; for details see Dholakia (2003).



Similar view has been expressed by Chakraborty and Dash (2013) who, ranking the states in terms of their level of fiscal and revenue deficits in three categories viz.,

high, medium and low taking average levels of fiscal and revenue deficit to GDP ratio (from the period 2004-05 to 2008-09) observed, "Despite the reduction in fiscal imbalance, the States with large fiscal imbalance are West Bengal, Jharkhand, and Kerala".¹⁶

The story gets clearer in terms of decadal average. Table 4.2 below presents three deficit indicators, viz., gross fiscal deficit (GFD), revenue deficit (RD) and primary deficit (PD) - all as a percentage of respective GSDP for the three decadal average, viz., (a) the 1980s (1980-81 through 1989-90), (b) 1990s (1990-91 through 1989-90), (c) 2000's (2000-01 through 2009-10), and the five years ending with 2014-15. Interestingly, in terms of cross-states comparison over the decadal averages, fiscal situation of West Bengal was not that bad over the 1980's but started deteriorating since 1990s and became really bad over the first decade of the new millennium. Illustratively, the average GFD-GSDP ratio for West Bengal over the 1980's at 2.7 per cent was one of the lowest; but over the 1990's when it became 4 per cent it was one of the bottom five states. Finally, during 2000-01 through 2009-10 the average GFD-GSDP ratio of West Bengal at 5.6 per cent was the worst among the NSC states. Similarly, decadal averages of RD-GSDP ratio of West Bengal deteriorated from 0.9 per cent to 2.5 per cent and finally to 4.4 per cent over the three decades starting in 1980-81. Similar story is valid for primary deficit as well. Interestingly, over the five year period, viz., 2010-11 through 2014-15 deficit situation in West Bengal has improved both over its own past as well as in terms of cross-states comparison.

¹⁶ Chakraborty and Dash (2013)'s classification is as follows:

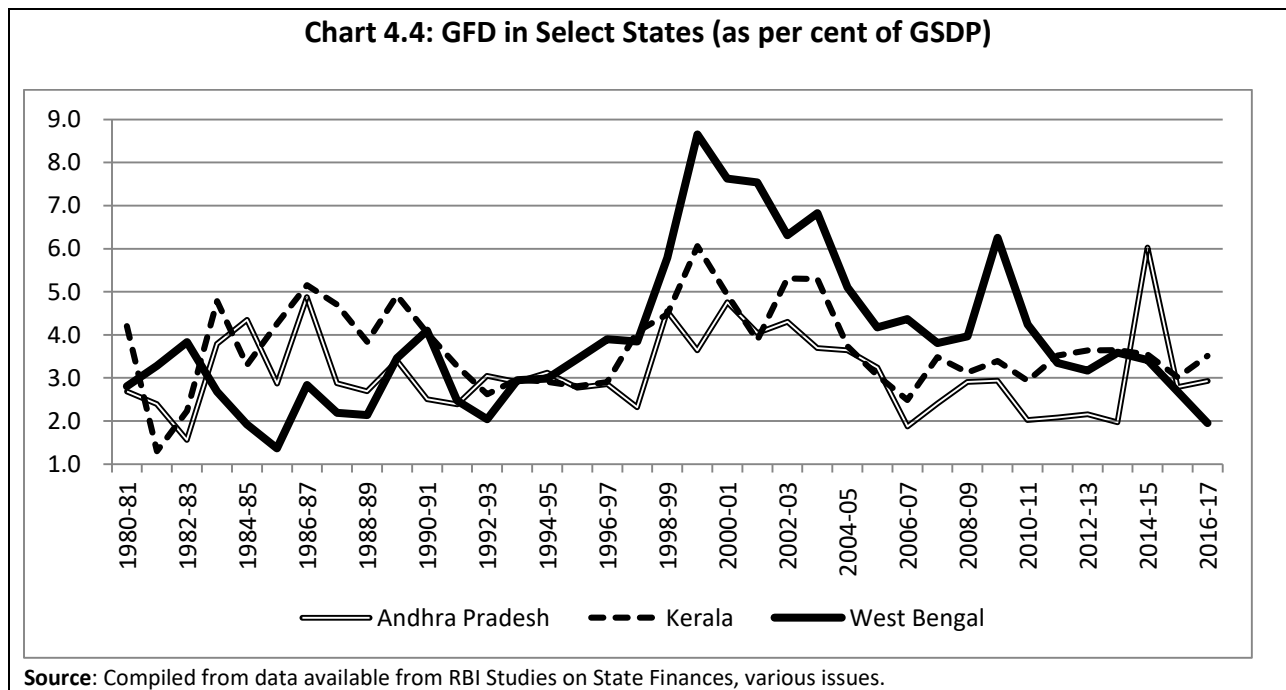
	High >4 %	Medium >3 %	Low <3 %
Increasing at high rate		Rajasthan, Goa, Punjab	Andhra Pradesh, Bihar, Chhattisgarh, Haryana, Karnataka, Maharashtra, Orissa, Tamil Nadu
Increasing at medium rate	West Bengal	Uttar Pradesh, Kerala	Gujarat, Madhya Pradesh
Increasing at low rate	Jharkhand		

Table 4.2: Comparative Position of Deficit Indicators of Non-special category States (per cent of GSDP)										
	States	1980-81 to 1989-90	1990-91 to 1999-00	2000-01 to 2009-10	2010- 11	2011- 12	2012- 13	2013- 14	2014- 15	
GFD-GSDP Ratio	1	Andhra Pradesh	3.2	3.0	3.4	2.0	2.1	2.2	2.0	6.0
	2	Bihar	3.7	5.5	4.3	2.0	2.4	2.3	2.6	3.0
	3	Gujarat	3.9	3.5	3.7	2.9	1.8	2.3	2.3	2.0
	4	Haryana	3.2	2.8	2.3	2.8	2.4	3.0	2.1	2.9
	5	Karnataka	3.5	2.7	3.0	2.6	2.0	2.1	2.1	2.1
	6	Kerala	3.9	3.6	3.9	2.9	3.5	3.6	3.6	3.5
	7	Madhya Pradesh	3.6	3.4	3.6	2.0	1.8	2.5	2.3	2.4
	8	Maharashtra	3.2	2.6	3.1	1.8	1.6	0.9	1.6	1.8
	9	Orissa	4.8	5.0	2.7	0.3	-0.3	0.0	1.6	1.7
	10	Punjab	4.7	4.6	4.2	3.2	3.2	3.1	2.6	2.9
	11	Rajasthan	4.9	4.0	4.2	1.2	0.8	1.7	2.8	3.1
	12	Tamil Nadu	2.8	2.5	2.3	2.8	2.3	1.9	2.1	2.5
	13	Uttar Pradesh	4.1	4.7	4.5	2.9	2.1	2.3	2.5	3.1
	14	West Bengal	2.7	4.0	5.6	4.2	3.4	3.2	3.6	3.4
RD-GSDP Ratio	1	Andhra Pradesh	0.0	0.9	0.7	-0.4	-0.4	-0.1	0.0	4.6
	2	Bihar	-0.8	2.8	0.1	-3.1	-2.0	-1.8	-2.0	-1.6
	3	Gujarat	0.0	1.1	1.7	1.0	-0.5	-0.8	-0.6	-0.6
	4	Haryana	-1.0	1.2	0.3	1.1	0.5	1.3	1.0	1.9
	5	Karnataka	-0.1	0.6	0.0	-1.0	-0.8	-0.3	0.0	-0.1
	6	Kerala	0.7	1.9	2.8	1.4	2.2	2.3	2.4	2.6
	7	Madhya Pradesh	-0.9	1.3	-0.1	-2.6	-3.1	-2.0	-1.3	-1.3
	8	Maharashtra	0.0	0.7	1.2	0.1	0.2	-0.3	0.3	0.7
	9	Orissa	0.3	2.3	0.6	-2.0	-2.5	-2.2	-1.1	-1.8
	10	Punjab	0.0	2.6	3.0	2.3	2.6	2.5	2.0	2.1
	11	Rajasthan	0.3	1.2	1.7	-0.3	-0.8	-0.7	0.2	0.5
	12	Tamil Nadu	-0.2	1.8	0.5	0.5	-0.2	-0.2	0.2	0.6
	13	Uttar Pradesh	-0.0	2.4	1.6	-0.6	-1.0	-0.6	-1.1	-2.1
	14	West Bengal	0.9	2.5	4.4	3.7	2.8	2.3	2.7	2.1
PD-GSDP Ratio	1	Andhra Pradesh	1.9	1.2	0.8	0.4	0.7	0.7	0.6	4.1
	2	Bihar	2.0	1.1	0.5	-0.2	0.7	0.7	0.9	1.4
	3	Gujarat	2.6	1.6	1.1	1.0	0.0	0.6	0.6	0.4
	4	Haryana	1.8	0.9	0.3	1.5	1.1	1.6	0.6	1.3
	5	Karnataka	2.2	1.1	1.0	1.2	1.0	1.1	1.1	1.1
	6	Kerala	2.2	1.5	1.1	0.8	1.8	1.9	1.9	1.7
	7	Madhya Pradesh	2.4	1.2	1.0	0.1	0.1	1.0	0.8	0.9
	8	Maharashtra	2.1	1.3	1.1	0.3	0.2	-0.4	0.3	0.4
	9	Orissa	2.7	2.1	-1.1	-1.2	-1.4	-1.1	0.6	0.8
	10	Punjab	3.2	1.7	0.8	0.7	0.8	0.8	0.3	0.5
	11	Rajasthan	2.6	1.6	0.7	-1.0	-1.0	0.0	1.1	1.4
	12	Tamil Nadu	1.7	1.1	0.4	1.5	1.1	0.7	0.8	1.2
	13	Uttar Pradesh	2.7	1.9	1.1	0.5	0.0	0.3	0.7	1.3
	14	West Bengal	1.3	1.9	1.5	1.2	0.3	0.3	0.6	0.7

Note: Negative (-) sign indicates surplus.

Source: Compiled from data available from RBI Studies on State Finances, various issues.

In selecting a benchmark a natural choice is the national average. However, as Dwivedi & others (2016) indicated, "averaging across states with fairly large variations in economic and social attributes cannot do justice to the performance of a state". Hence following them, we have taken Andhra Pradesh (AP, including Telangana) as the reference point because of its similarity to West Bengal in terms of size of the economy (GSDP), per capita income, and population. Apart from AP, we have also taken Kerala as a comparator state. Chart 4.4 depicts the GFD (as percentage of respective GSDP) of these three states. The Chart confirms the beginning of the deterioration of West Bengal's fiscal situation since the early 1990s, and some marginal improvement in recent years in comparison to Andhra Pradesh and Kerala.



What have been the broad trends in West Bengal's indebtedness? The data tend to indicate the following distinct features of West Bengal's indebtedness (Government of West Bengal, 2016).

First, till about 1999-2000, the state of West Bengal's indebtedness was not that alarming. Illustratively, in 1990, West Bengal's debt (as a percentage of GSDP) was quite

comparable to national average. Though, during the 1990s, West Bengal's debt/ GSDP ratio was consistently above the all India level, but not significantly so.

Second, it is from 2000-01 that indebtedness of West Bengal increased considerably. West Bengal's debt - GSDP ratio shot up from 26 per cent, during 1995-96 to 1999-2000, to 44.3 per cent during 2000-01 to 2004-05. It went up still further to 46.1 per cent during 2005-06 to 2009-10. There has been some tapering off since then.

Third, while there has been an increase in indebtedness of several other states after 1999-2000, most of these states had managed to keep their indebtedness under check since the mid 2000's. On the contrary, West Bengal has initiated its efforts to reduce its indebtedness rather late - since around 2010-11. Despite its efforts towards reducing its indebtedness, in comparison to other states, West Bengal is still among the top states in terms of indebtedness (Table 4.3).

	States	1990-91	2000-01	2010-11	2011-12	2012-13	2013-14	2014-15
1	Andhra Pradesh	21.1	27.2	23.9	20.4	21.4	21.4	23.3
2	Bihar	51.9	49.5	31.2	27.5	27.5	27.9	26.6
3	Chhattisgarh	n.a	24.5	14.3	11.3	12.1	12.6	13.2
4	Goa	64.9	37.7	28.4	23.5	29.5	37.0	34.7
5	Gujarat	24.4	35.8	27.4	24.6	23.4	23.3	22.6
6	Haryana	19.4	24.6	17.8	19.1	19.5	19.9	21.2
7	Jharkhand	n.a	22.6	22.2	20.8	20.1	20.1	20.1
8	Karnataka	20.7	21.9	22.8	17.6	16.3	17.0	17.2
9	Kerala	25.3	33.4	31.8	26.0	26.7	27.0	27.3
10	Madhya Pradesh	27.6	26.4	28.7	25.7	23.5	22.0	22.6
11	Maharashtra	17.7	24.9	22.0	19.3	19.5	18.8	18.0
12	Orissa	36.9	51.5	23.8	21.0	19.0	17.3	15.8
13	Punjab	34.9	41.1	33.1	31.1	31.0	30.6	30.5
14	Rajasthan	24.0	39.6	29.4	24.4	24.0	23.3	24.2
15	Tamil Nadu	17.6	21.7	19.6	17.4	17.9	18.5	17.0
16	Uttar Pradesh	31.7	43.7	38.3	33.8	29.7	28.2	30.1
17	West Bengal	22.2	38.4	41.9	40.4	39.1	36.7	34.6

Source: Compiled from data available from RBI Studies on State Finances, various issues.

Recent Trends: 2014-15 through 2016-17

In recent period, as per budgeted numbers, there have been some improvements in West Bengal's fiscal situation. Since 2014-15, the inter-temporal path of the flow deficit indicators of West Bengal have shown downward trend. In fact, in terms of latest data released by the Reserve Bank of India in May 2017, West Bengal's revenue account is projected to be in balance, and its gross fiscal deficit at 2 per cent of its GSDP appears to be quite low (Table 4.4).

		2014-15				2015-16 (RE)				2016-17 (BE)			
		RD	GFD	PD	PRD	RD	GFD	PD	PRD	RD	GFD	PD	PRD
1	Andhra Pradesh	4.6	6.0	4.1	2.7	0.7	2.8	1.2	-0.9	0.7	2.9	1.2	-1.1
2	Kerala	2.6	3.5	1.7	0.8	1.8	3.0	1.2	0.0	2.0	3.5	1.6	0.1
3	Punjab	2.1	2.9	0.5	-0.4	1.8	3.0	0.6	-0.5	1.8	2.9	0.5	-0.6
4	West Bengal	2.1	3.4	0.7	-0.6	1.0	2.7	0.1	-1.5	0.0	2.0	-0.7	-2.6
5	Haryana	1.9	2.9	1.3	0.3	2.2	6.3	4.6	0.5	2.2	4.6	2.7	0.3
6	Chhattisgarh	0.7	3.4	2.7	0.0	-1.5	2.6	1.8	-2.3	-1.7	2.8	1.9	-2.6
7	Maharashtra	0.7	1.8	0.4	-0.7	0.5	1.9	0.6	-0.8	0.2	1.6	0.3	-1.1
8	Tamil Nadu	0.6	2.5	1.2	-0.7	0.8	2.7	1.2	-0.7	1.2	3.0	1.5	-0.3
9	Rajasthan	0.5	3.1	1.4	-1.2	0.8	10.0	8.2	-1.0	1.1	5.6	3.3	-1.1
10	Jharkhand	0.1	3.0	1.7	-1.2	-2.2	4.7	3.3	-3.6	-2.6	2.1	0.5	-4.1
11	Karnataka	-0.1	2.1	1.1	-1.1	-0.1	2.0	0.9	-1.2	0.0	2.2	1.1	-1.1
12	Telangana	-0.1	1.8	0.8	-1.1	0.0	2.9	1.7	-1.3	-0.6	3.6	2.4	-1.7
13	Gujarat	-0.6	2.0	0.4	-2.3	-0.4	2.2	0.6	-2.0	-0.3	2.2	0.6	-1.9
14	Goa	-0.7	2.3	-0.1	-3.2	0.3	6.8	4.4	-2.1	-0.3	6.8	4.3	-2.9
15	Madhya	-1.3	2.4	0.9	-2.8	-0.1	3.9	2.3	-1.7	-0.5	3.9	2.3	-2.1
16	Bihar	-1.6	3.0	1.4	-3.2	0.4	6.9	5.1	-1.4	-3.1	3.4	1.7	-4.9
17	Odisha	-1.8	1.7	0.8	-2.7	-2.0	2.9	1.7	-3.2	-1.0	3.8	2.6	-2.2
18	Uttar Pradesh	-2.1	3.1	1.3	-4.0	-1.6	5.6	3.7	-3.4	-2.2	3.9	1.8	-4.3
Memo: NSC States		0.4	2.7	1.1	-1.1	0.2	3.6	2.0	-1.4	0.0	3.0	1.3	-1.7

Legends: (1) RE: Revised Estimates; (2) BE: Budget Estimates; (3) RD: Revenue Deficit; (4) GFD : Gross Fiscal Deficit; (5) PD: Primary Deficit; (6) PRD : Primary Revenue Deficit; (7) GSDP: Gross State Domestic Product.
Note: Negative (-) sign indicates surplus.
Source: State Finances: Study of Budgets of 2016-17, RBI, May 2017.

Admittedly, in terms of recent trends, there have been improvements in West Bengal State Finances, but it may be too premature to draw any robust conclusion about West Bengal's deficit trends.

The debt-GSDP ratios of West Bengal vis-a-vis other NSC states during 2014-15 through 2016-17 is still a matter of concern. Besides, West Bengal's aggregate liabilities at nearly Rs 3.3 trillion in 2017 account stood third next to Maharashtra and Uttar Pradesh (Table 4.5).

States	Debt-GSDP Ratios (Per cent)			Aggregate Outstanding Liabilities (Rs. Billion)		
	2014-15	2015-16 (RE)	2016-17 (BE)	End March 2015	End March 2016	End-March 2017
Andhra Pradesh	23.3	23.0	23.0	1,226	1,405	1,609
Bihar	26.6	27.9	28.0	994	1,155	1,314
Chhattisgarh	13.2	14.6	15.8	311	382	458
Goa	34.7	35.4	36.2	141	159	173
Gujarat	22.6	22.5	22.5	2,025	2,236	2,484
Haryana	21.2	25.9	26.3	927	1,255	1,442
Jharkhand	20.1	23.6	23.7	437	570	638
Karnataka	17.2	16.9	16.9	1,584	1,738	1,983
Kerala	27.3	27.2	27.7	1,436	1,600	1,823
Madhya Pradesh	22.6	22.8	23.1	1,088	1,242	1,479
Maharashtra	18.0	17.6	17.6	3,218	3,533	3,940
Orissa	15.8	16.4	17.9	509	562	678
Punjab	30.5	32.9	32.6	1,124	1,346	1,482
Rajasthan	24.2	31.1	30.4	1,481	2,098	2,328
Tamil Nadu	17.0	17.9	19.1	1,856	2,168	2,561
Telangana	14.2	15.4	17.2	727	887	1,123
Uttar Pradesh	30.1	35.3	35.5	3,141	4,067	4,582
West Bengal	34.6	32.5	33.8	2,773	3,056	3,345

Legends: (1) RE: Revised Estimates; (2) BE: Budget Estimates;
Source: State Finances: Study of Budgets, RBI, various Issues.

It is interesting to look also at the Composition of outstanding liabilities (Table 4.6) in absolute terms. The aggregate outstanding liabilities of West Bengal at Rs. 3,345

billion (as on March 31, 2017) ranked third among the NSC states. Nearly 15 per cent of its outstanding liabilities are financed by non-internal debt sources, viz., loan from centre, provident funds, reserve fund, deposit and advances, and contingency fund. In fact, more than one-fourth of its aggregate outstanding liabilities are still financed by NSSF.

State	Internal Debt	Of which:				Loans from Centre	Provide nt Funds	Reserve Fund	Deposit and Advances	Contig ency Fund	Out- standing Liabilities
		SDLs	Compen sation and other bonds	NSSF	Loans from banks and Fls						
Andhra Pradesh	1,357	1,147	15	150	38	177	27	2	45	1	1,609
Bihar	960	626	16	251	67	120	82	18	130	4	1,314
Chhattisgarh	311	199	9	60	40	25	44	21	57	0	458
Goa	110	75	-	28	7	15	21	5	20	2	173
Gujarat	1,940	1,374	-	468	98	74	106	55	307	2	2,484
Haryana	1,150	803	173	136	38	33	141	43	73	2	1,442
Jharkhand	494	286	56	101	52	27	9	11	84	12	638
Karnataka	1,329	1,059	-	230	40	145	259	80	170	1	1,983
Kerala	1,192	1,012	-	125	55	89	479	19	43	1	1,823
Madhya Pradesh	1,064	779	-	205	80	153	139	69	50	5	1,479
Maharashtra	2,905	2,129	-	729	47	88	256	93	577	22	3,940
Odisha	380	155	-	118	108	95	182	3	14	4	678
Punjab	1,160	802	99	226	34	40	215	34	33	0	1,482
Rajasthan	1,624	894	452	188	90	159	392	8	141	5	2,328
Tamil Nadu	2,111	1,833	-	252	26	163	185	19	80	2	2,561
Telangana	1,071	913	-	110	48	11	10	9	23	1	1,123
Uttar Pradesh	3,222	1,571	349	703	599	131	548	500	178	2	4,582
West Bengal	2,828	1,852	-	905	71	157	138	9	213	0	3,345
<i>Rank of W.B</i>	3	2		1	6	4	11	13	3	18	3

Source : State Finances: A Study of Budgets, Reserve Bank of India, 2017.

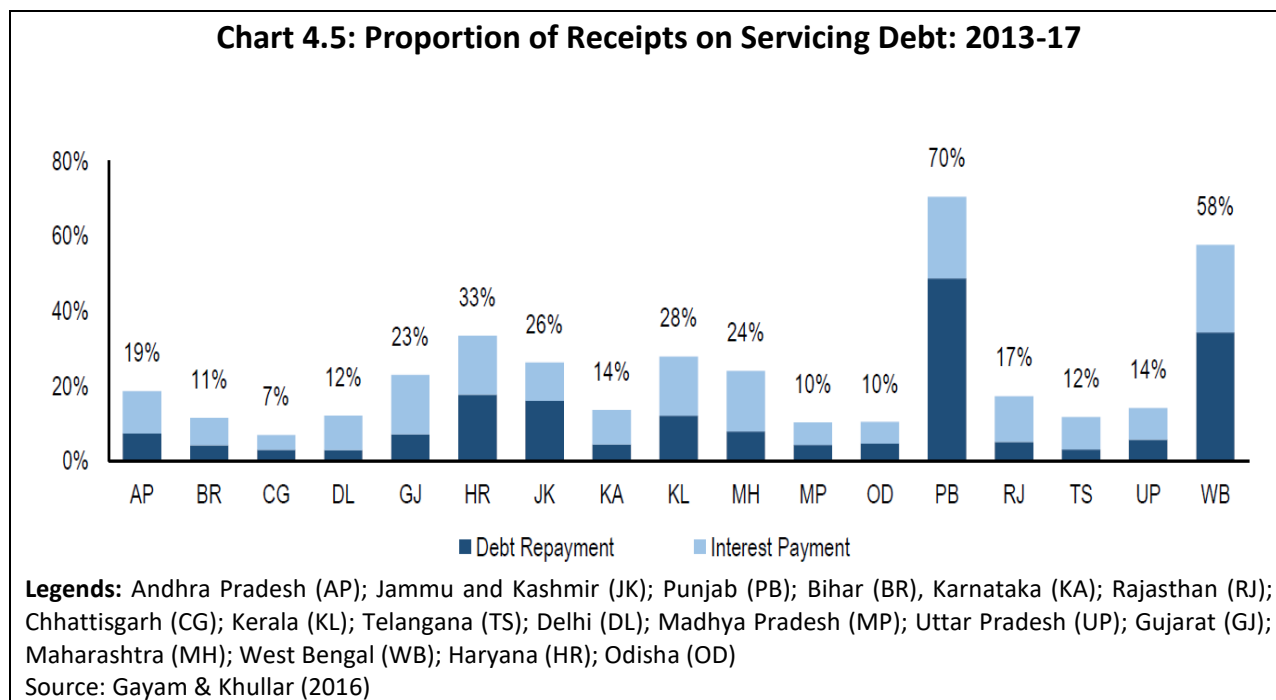
Another issue in this context is the the maturity profile of outstanding state government securities. A look at the data confirms that that West Bengal's outstanding

state government securities is expected to experience a sudden jump from Rs. 32 billion in 2016-17 to Rs. 116 billion in 2017-17 – an increase of more than three times (Table 4.7). Such a trend is going to continue till 2025-26 for West Bengal. Admittedly, three other states, viz., Maharashtra, Tamil Nadu and Uttar Pradesh are also going to experience a quantum jump in their outstanding State Government securities.

	State	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	Total
1	Maharashtra	35.3	85.2	177.6	155.0	115.0	210.0	175.0	236.0	250.8	325.0	1764.9
2	West Bengal	32.0	116.1	124.0	161.1	95.0	221.9	205.0	210.0	219.0	240.0	1624.1
3	Tamil Nadu	22.6	49.4	108.5	126.0	111.8	145.0	180.0	195.0	243.5	297.8	1479.5
4	Uttar Pradesh	41.5	44.2	126.9	138.8	120.0	158.3	95.0	80.0	175.0	300.0	1279.7
5	Gujarat	37.8	82.2	85.3	90.0	115.0	165.0	124.0	140.5	149.2	142.6	1151.6
6	Andhra Pradesh	18.0	54.1	48.4	89.7	70.0	90.4	116.6	140.7	140.8	180.5	949.3
7	Kerala	26.1	43.0	55.2	54.6	55.0	88.8	115.8	128.0	132.0	150.0	848.5
8	Karnataka	39.8	47.5	74.2	60.0	20.0	75.0	30.0	150.0	185.0	161.9	843.3
9	Rajasthan	17.3	39.9	63.6	75.0	61.8	45.0	80.4	88.0	133.0	148.0	751.9
10	Telangana	12.8	12.4	70.9	54.1	50.0	64.6	83.4	103.4	101.2	138.5	691.3
11	Punjab	14.6	41.2	50.6	88.9	49.3	82.0	97.0	90.0	60.5	98.0	672.0
12	Haryana	4.4	8.0	33.0	40.0	44.5	63.6	93.3	114.5	116.0	141.0	658.2
13	Madhya Pradesh	15.5	18.8	45.0	58.2	39.0	40.0	45.0	50.0	103.0	147.0	561.4
14	Bihar	9.0	10.9	34.0	30.0	26.0	40.0	71.0	65.0	81.0	115.0	481.8
15	Jharkhand	4.3	11.9	14.9	18.4	5.0	12.5	36.0	29.5	49.5	53.5	235.6
16	Chattisgarh	3.0	–	–	7.0	–	–	15.0	30.0	42.0	48.5	145.5
17	Odisha	6.6	–	10.0	10.0	20.0	4.7	–	–	10.0	20.0	81.3
18	Goa	1.5	4.0	5.0	6.0	3.0	5.5	8.5	9.9	8.0	14.5	65.9

Source: State Finances: Study of Budgets, RBI, various Issues.

It has been observed that, on an average, the states spend nearly 21 per cent of their total receipts (excluding borrowings) on debt servicing; Punjab and West Bengal spend a large proportion of receipts on servicing debt over the period 2012-13 through 2016-17 (Chart 4.5) (Gayam & Khullar, 2016).

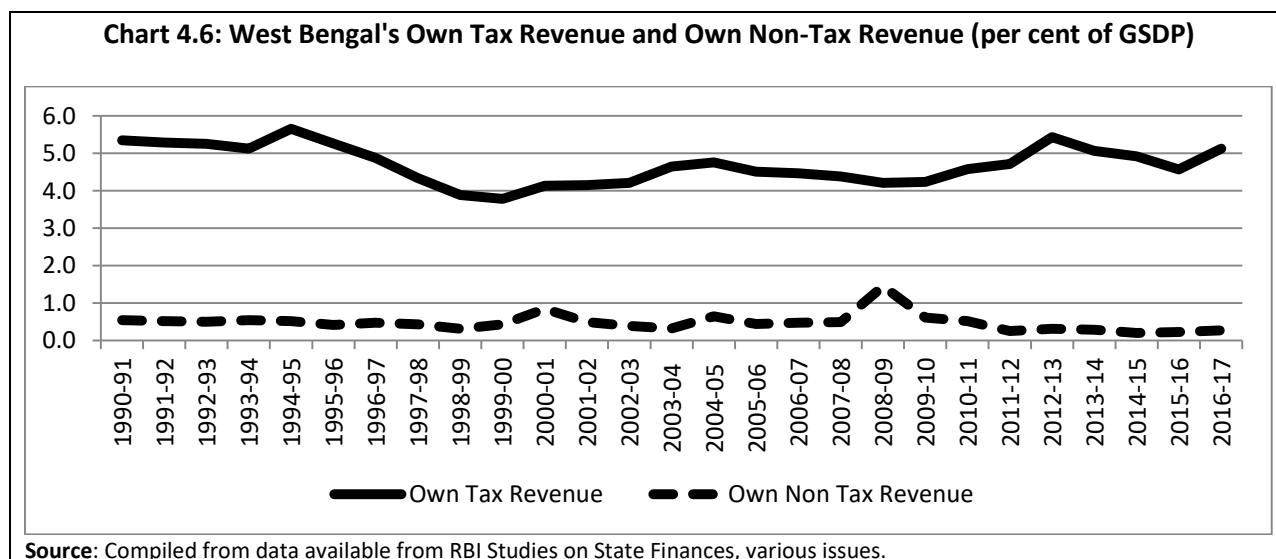


4.2 Fiscal Factors responsible behind the Fiscal Situation in West Bengal

What are the reasons behind the sorry fiscal situation in West Bengal? Purely in terms of accounting identity, this can be due to one or a combination of the following factors: (a) lack of own revenue in West Bengal, and (b) paucity of central transfer. Let us examine the trends in each of them. There are four basic categories of revenue sources for a state government in India: (a) the state's own tax revenue (OTR); (b) the state's own non-tax revenue (ONTR); (c) the state's share in central taxes (CT); and (d) grants from the central government (GFC). Of these OTR is undoubtedly the most important indicator of a state government's ability to generate revenues.

Own Tax Revenue

One important factor behind the state of the fisc in WB has been its lackadaisical efforts to generate own tax revenue (OTR) to finance the state's expenses. In fact ADB(2005) found lack of OTR as one of the key factors behind the poor fiscal outcome in West Bengal and noted, "the revenue performance of 'own taxes', which continue to be one of the lowest amongst the states of India (excluding the special category states)". Despite having a sizeable GSDP, WB has performed badly in terms of OTR collection (Dwivedi & others, 2016). West Bengal's OTR typically hovered around 4 to 5 per cent of GSDP over the period 2000-01 through 2016-17 and did not show any marked increase (Chart 4.6).

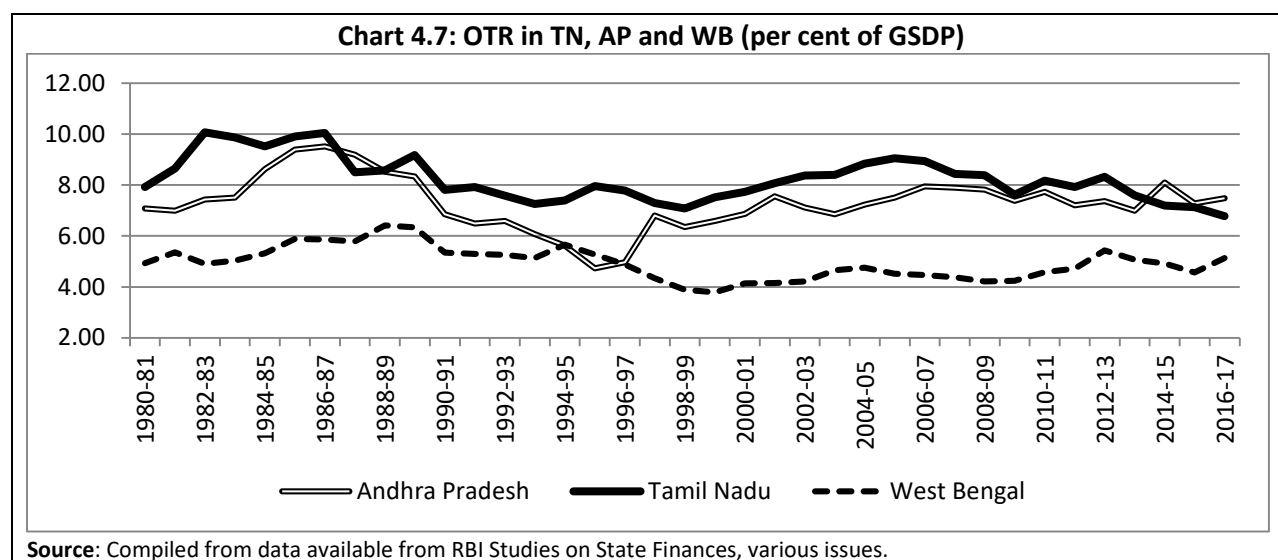


For an average general category states, the OTR-GSDP ratio typically hovered around 7 per cent to 8 per cent of GSDP. Illustratively, Andhra Pradesh (AP) experienced an increase in its OTR-GSDP ratio from 7.1 per cent in 2002-03 to 8.3 per cent in 2012-13. In fact, for most of years during the period under consideration, WB's OTR-GSDP ratio turned out to be lowest among the general category states. It is pertinent to turn to Dwivedi & others (2016) who noted:

"The very poor revenue generation of the state is surprising because in terms of per capita income WB is ranked somewhere in the middle if all general category states are ranked

according to per capita income, but it ranked last if the states are ranked in terms of their revenue generating capacity. AP, on the other hand, ranked ninth among the general category states in terms of per capita income, but ranked very high in terms of the OTR–GSDP ratio (fourth for most of the period). Despite having a mid-level per capita income and a satisfactory growth of income, it is puzzling to see such poor tax collection in WB" (p. 65).

In fact, a comparison with states like Andhra Pradesh and Tamil Nadu brings home the less than satisfactory performance of West Bengal in terms of its tax efforts (Chart 4.7).



The dismal tax performance in West Bengal is reflected in most of components of OTR, viz., taxes on professions and trades, property and capital, commodities, and services (including value added tax (VAT), state excise, tax on motor vehicles, and passenger tax). In fact, a comparison with Andhra Pradesh brings home this point of unsatisfactory performance of most of components of OTR in West Bengal, excepting in collecting tax on property and capital transaction (Table 4.8).

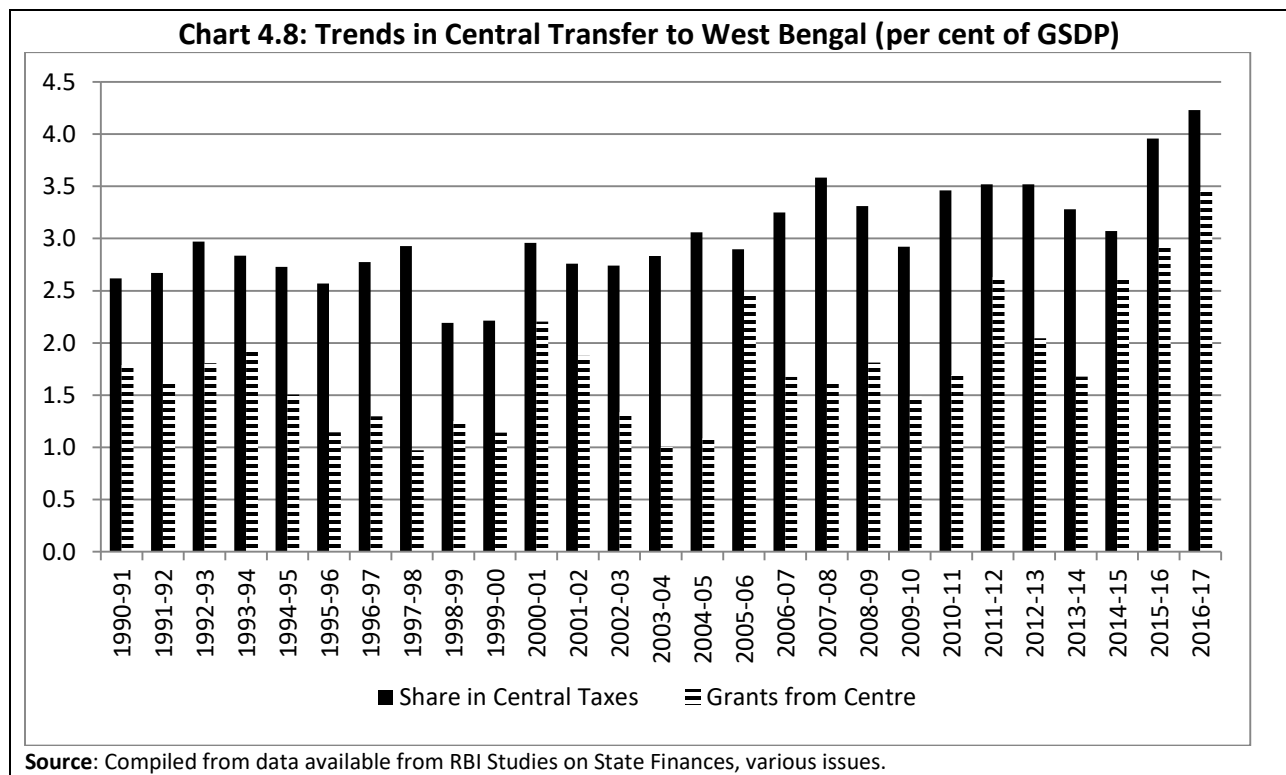
Type of Taxes	West Bengal	Andhra Pradesh
1. Own tax revenue	4.6	8.0
2. Taxes on income	0.1	0.1
3. Taxes on property and capital transaction	0.9	0.7
4. Taxes on commodities and services	3.7	7.3
5. Value added tax	2.7	5.0
6. State excise	0.4	1.5
7. Taxes on vehicles	0.2	0.5

Source: Dwivedi & others (2016)

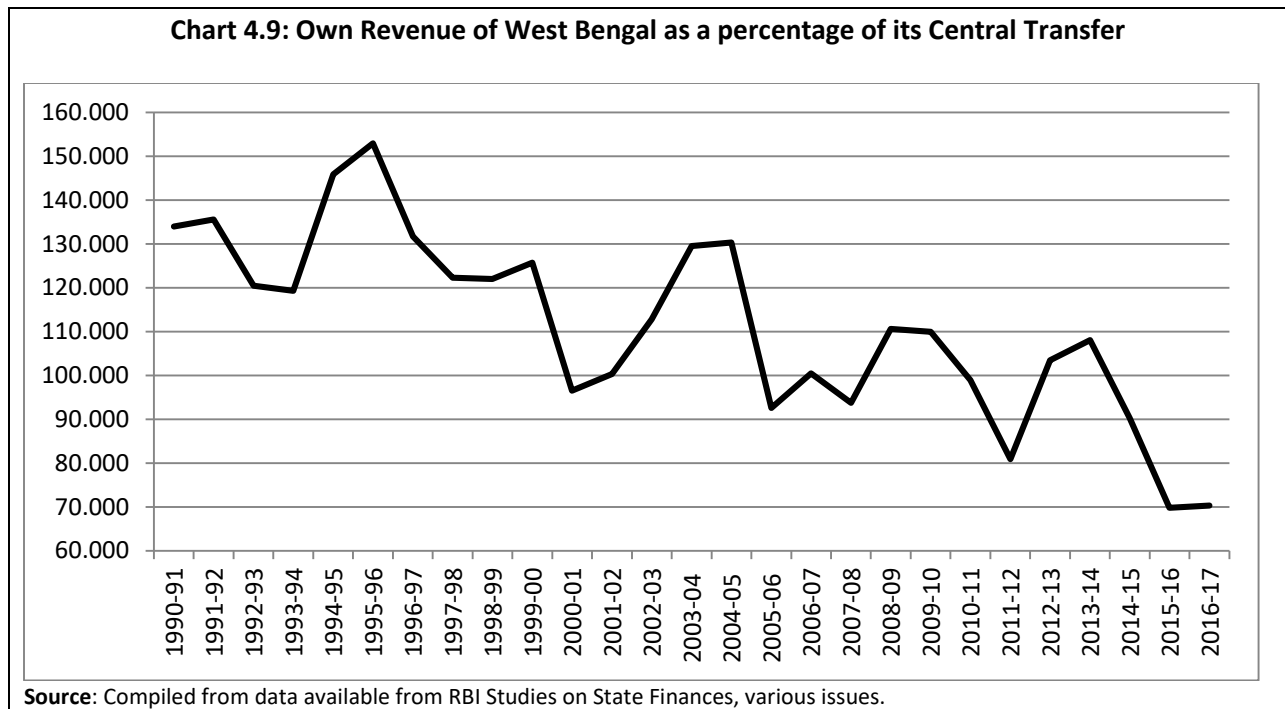
However, there are issues relating to comparability of West Bengal with states like Andhra Pradesh or Tamil Nadu. After all, as we see below, given the extent of informal economy in West Bengal and associated low tax base, the tax capacity of West Bengal is severely constrained.

Central Transfers

Central transfers have two parts, viz., share in central taxes and grants from centre. Over the years, as a percentage of GSDP, there have been increases in both these two components. While the share in central taxes in West Bengal has increased from around 2.5 per cent of GSDP to little over 4 per cent during the period 1990-91 through 2016-17, grants from centre (as percentage of GSDP) despite year-on-year fluctuations have increased in recent years (Chart 4.8).



What has been the ratio of own revenue to central transfers to West Bengal? Chart 4.9 depicts the share of state's own revenue as a percentage of central transfers. Thus, a value of 100 per cent in a particular year would indicate that for that year, the amount of own revenue and central transfer has been equal to each other. Interestingly, despite some fluctuations, this ratio shows a declining trend. The decline has been sharper since 2004-05. This reaffirms our observation about lack of OTR in case of West Bengal.



But why has the revenue generation been less than satisfactory in West Bengal? Since the primary source of OTR for a state is indirect in nature it may be useful to look at the consumption pattern of the state. Dwivedi, Marjit, and Hati (2016) made an interesting exercise in this regard. They analyzed consumption data of WB and AP and obtained the monthly per capita consumption expenditure (MPCE) for the states from NSSO 68th round survey on consumption expenditure (NSSO 2013). Considering per capita consumption as a proxy for taxable capacity of a state, their calculations indicated that "WB's tax effort was 13.3 per cent of consumption, which is much lower than the

tax effort of AP at 25.4 per cent".¹⁷ In fact, this is reflected in lower collection on account of item such as VAT on petro products, state excise, or taxes on vehicles.

An alarming pattern emerges if we compare West Bengal's own revenue (i.e., both tax and non-tax revenue) with other NSC states. West Bengal's own revenue - GSDP ratio seemed to be remarkably stable and hovered around the 5 per cent and continued to be at the lowest since 1990-91 (Table 4.9). The share of sales tax (as percentage of OTR) over the years has registered a somewhat modest increase from around 57.5 per cent in 1990-91 to around 62 per cent by 2015-16 (Revised Estimates) (Table 4.10).

It is well-known that collection of VAT and consequently the OTR has improved after April 2011, reflecting some effective effort in terms of e-governance and enforcement initiatives by Directorate of Commercial Taxes, which has led to increase in compliance (Dwivedi and Sinha, 2016).¹⁸

¹⁷ A retired senior Civil Servant in an informal discussion with us told us in a lighter vein that the problem of West Bengal tax collection is summed up in the title of a recent Bengali movie, "*Mach, Mishti & More*" - implying that the state's tax collection has bypassed both fish and sweets, the two most important items of consumption of an average Bengali. Introduction of GST on sweets is expected to ameliorate this issue partially.

¹⁸ Coondoo et. al (2001) argued that "the observed tax performance of a state (in India) gets factorized into taxable capacity and tax raising efforts made'. While taxable capacity is essentially a function of structural features of the state economy, tax raising efforts are outcomes of the administrative machinery.

Table 4.9: Own Revenue of the NSC States (% of GSDP)

	States	1990-91 to 1989-90	2000-01 to 2009-10	2010- 11	2011- 12	2012- 13	2013- 14	2014- 15	2015- 16 (RE)	2016- 17 (BE)
1	Andhra Pradesh	8.0	9.3	9.6	8.8	9.3	8.7	10.2	8.2	8.3
2	Bihar	8.7	5.1	5.3	5.5	6.2	6.8	6.0	6.7	6.8
3	Chhattisgarh	<i>n.a</i>	8.8	10.8	9.3	9.9	9.4	8.8	11.6	10.1
4	Goa	14.6	14.6	13.1	11.5	12.5	14.6	15.3	14.1	16.2
5	Gujarat	9.3	8.4	7.9	8.0	8.3	7.8	7.9	7.6	7.6
6	Haryana	11.9	9.9	7.8	8.4	8.1	7.6	7.4	8.3	8.9
7	Jharkhand	<i>n.a</i>	7.2	7.1	6.6	6.7	7.0	6.8	8.7	9.4
8	Karnataka	9.4	10.5	10.2	8.4	8.3	8.1	8.1	7.9	7.7
9	Kerala	8.1	8.3	9.0	7.8	8.3	8.1	8.1	8.3	8.9
10	Madhya Pradesh	10.0	8.9	10.3	10.9	9.9	9.4	9.7	9.3	9.1
11	Maharashtra	8.3	8.5	7.9	7.5	7.8	7.3	7.1	7.2	7.3
12	Orissa	5.5	7.2	8.1	8.7	8.9	8.7	8.7	9.0	8.7
13	Punjab	9.5	10.8	9.8	7.6	8.5	8.1	7.7	8.0	7.6
14	Rajasthan	7.4	8.2	8.0	7.9	8.6	8.6	8.5	8.5	8.8
15	Tamil Nadu	8.7	9.5	9.0	8.7	9.1	8.6	8.0	7.9	7.5
16	Telangana	<i>n.a</i>	<i>n.a</i>	<i>n.a</i>	<i>n.a</i>	<i>n.a</i>	<i>n.a</i>	7.0	9.4	11.1
17	Uttar Pradesh	6.1	7.5	8.8	8.7	8.6	8.8	9.0	9.5	9.7
18	West Bengal	5.4	5.0	5.1	5.0	5.8	5.4	5.1	4.8	5.4

Source: Compiled from data available from RBI Studies on State Finances, various issues

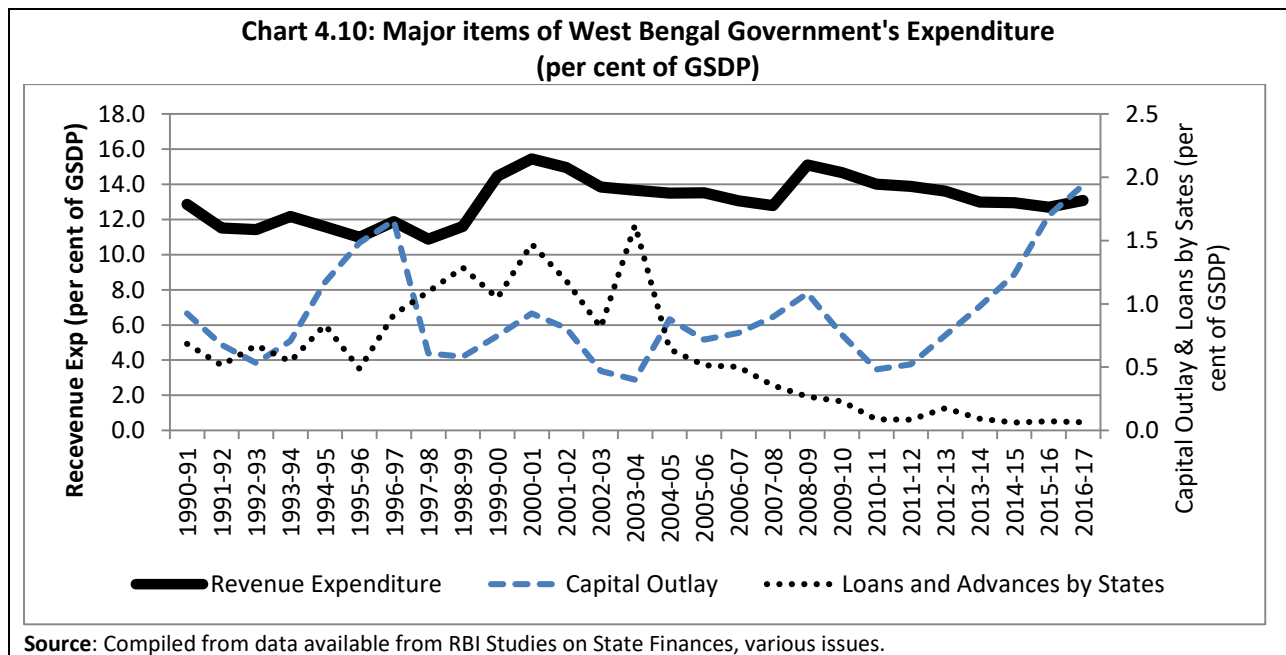
Table 4.10: Collection of State's Own Tax Revenue (OTR): West Bengal

	1990-91		2000-01		2010-11		2014-15		2015-16 (RE)		2016-17 (BE)	
	Rs. Million	% to OTR	Rs. Million	% to OTR	Rs. Million	% to OTR	Rs. Million	% to OTR	Rs. Million	% to OTR	Rs. Million	% to OTR
1. Taxes on Income	1,038	4.9	2,098	3.5	4,044	1.9	4,750	1.2	5,292	1.2	5,609	1.1
2. Taxes on Property and Capital transactions	3,646	17.1	9,860	16.7	35,189	16.7	64,719	16.4	68,524	16.0	78,422	15.4
a) Land Revenue	2,181	10.2	5,108	8.6	12,537	5.9	22,757	5.8	24,463	5.7	26,431	5.2
b) Stamps and Registration fees	1,448	6.8	4,740	8.0	22,652	10.7	41,962	10.6	44,060	10.3	51,991	10.2
d) Urban Immovable Property Tax	18	0.1	12	0.0	0	0.0	0	0.0	0	0.0	0	0.0
3. Taxes on Commodities and Services	16,653	78.0	47,217	79.8	1,72,055	81.4	3,24,651	82.4	355,381	82.8	423,705	83.4
a) Sales Tax	12,266	57.5	36,714	62.0	1,32,758	62.8	2,40,219	61.0	266,643	62.1	320,181	63.1
b) State Excise	1,643	7.7	4,616	7.8	17,833	8.4	35,870	9.1	39,816	9.3	46,983	9.3
c) Taxes on Vehicles	718	3.4	2,825	4.8	9,360	4.4	15,047	3.8	16,552	3.9	19,034	3.7
d) Taxes on Goods and Passengers	1,208	5.7	0	0.0	1	0.0	8,589	2.2	9,765	2.3	11,810	2.3
e) Taxes and Duties on Electricity	294	1.4	1,602	2.7	7,691	3.6	19,468	4.9	16,602	3.9	19,093	3.8
f) Entertainment Tax	365	1.7	497	0.8	377	0.2	806	0.2	886	0.2	975	0.2
g) Other Taxes and Duties	160	0.7	963	1.6	4,035	1.9	4,652	1.2	5,118	1.2	5,629	1.1
4. State's Own Tax Revenue (OTR) (1+2+3)	21,337	100.0	59,176	100.0	2,11,287	100.0	3,94,120	100.0	429,197	100.0	507,735	100.0

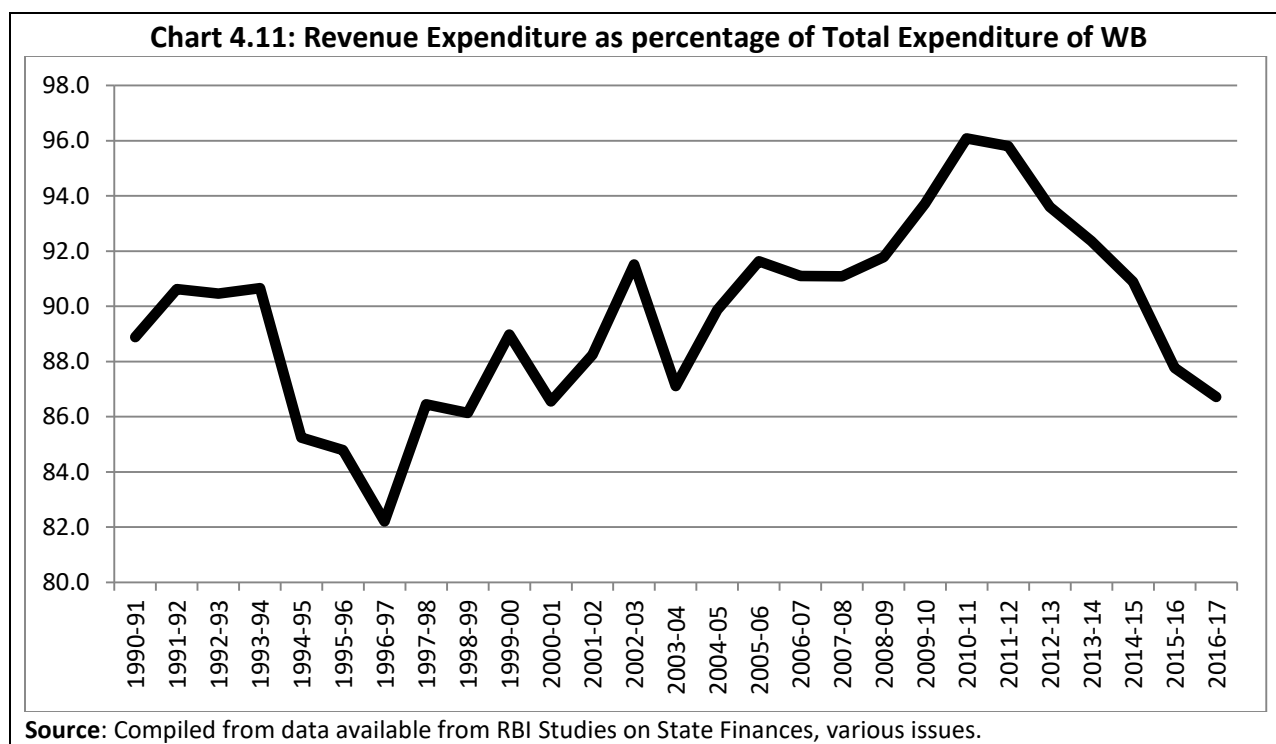
Source: Compiled from data available from RBI Studies on State Finances, various issues.

Expenditure Pattern

Having discussed the revenue, we now turn to expenditure pattern of the state. To begin with, it may be useful to distinguish three major sources of the expenditure of any state like West Bengal, viz., (a) capital outlay; (b) loans and advances by states; and (c) revenue expenditure. Chart 4.10 brings out the remarkably high levels of revenue expenditure in West Bengal. In fact, in 2000-01, while capital outlay and loans & advances by states accounted for 0.9 per cent of GSDP and 1.5 per cent of GSDP respectively (both plotted against the right scale of the chart), revenue expenditure stood at 15.4 per cent of GSDP (plotted against the left scale). In fact, since 2000-01, revenue expenditure as a proportion of GSDP typically hovered around 12 per cent to 14 per cent. Recent trends tended to indicate a mildly downward path for revenue expenditure (as per cent of GSDP) since 2009-10 and an upward path for capital outlay since 2010-11.



The predominance of revenue expenditure is brought out most strikingly if one considers it as a proportion of total expenditure. In fact, since 1990s the share of revenue expenditure tended to hover around 80 per cent – 95 per cent (Chart 4.11). However, after reaching as high as 96 per cent, the share of revenue expenditure has started receding and touched 84 per cent as per the Budget estimates of 2016-17. This is indeed a welcome development.



Faced with the possibility of debt trap, how does West Bengal's revenue expenditure compare in a cross-state setting? Table 4.11 towards this end reports recent trends (2014-15 through 2016-17) in revenue expenditure and some of its key components, viz., (a) development revenue expenditure; (b) non-development Revenue Expenditure; (c) interest payment; and (d) pensions. The following features are worth mentioning. First, West Bengal's revenue expenditure as a percentage of GSDP is in the bottom half among all NSC states. Second, while in terms of development revenue expenditure West Bengal's situation across the NSC states is one of lowest, West Bengal

tended to incur high non-development revenue expenditure. Third, West Bengal's interest payment (as % of GSDP) is highest across states. Fourth, West Bengal's pension liabilities have been in the upper half among the states.

	Revenue Expenditure			Development Revenue Expenditure			Non-Development Revenue Expenditure			Interest Payments			Pensions		
	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17
1. Andhra Pradesh	21.8	15.3	16.3	16.4	11	10.8	5.4	4.4	5.6	1.9	1.6	1.8	1.9	1.6	2.3
2. Bihar	19.4	24.6	23.4	12.3	17.2	15.7	7.1	7.4	7.7	1.6	1.7	1.7	3.0	3.1	3.5
3. Chhattisgarh	16.8	21	19.4	12.5	16.5	14.3	3.8	4.2	4.7	0.7	0.8	0.9	1.4	1.4	1.8
4. Goa	18.2	20.2	22.0	12.4	14.3	15.5	5.8	5.9	6.5	2.5	2.4	2.5	1.6	1.5	1.7
5. Gujarat	9.7	10.1	10.2	6.3	6.7	6.5	3.4	3.3	3.7	1.7	1.6	1.6	1.0	1.0	1.0
6. Haryana	11.2	13.4	13.7	7.4	9.4	9.7	3.8	3.9	4	1.6	1.7	1.9	1.1	1.1	1
7. Jharkhand	14.6	17.9	18.1	9.8	12.5	12.7	4.9	5.4	5.3	1.3	1.4	1.5	1.6	1.9	1.8
8. Karnataka	11.2	11.4	11.1	7.5	7.8	7.6	3.1	3	3	1	1.1	1.1	1.1	1.1	1.0
9. Kerala	13.6	13.9	14.8	6.4	6.7	7.1	6	6.2	6.6	1.9	1.8	1.9	2.1	2.2	2.4
10. Madhya Pradesh	17.1	20.3	19.1	11.6	14.2	13.1	4.6	4.9	5.1	1.5	1.6	1.6	1.4	1.5	1.6
11. Maharashtra	9.9	10.3	10	6.4	6.6	6.2	3.4	3.4	3.4	1.3	1.3	1.3	0.8	0.8	0.9
12. Odisha	15.9	18.9	19.6	11.1	13.2	13.6	4.5	5.4	5.7	0.9	1.2	1.2	2.0	2.5	2.5
13. Punjab	12.7	13	12.8	6.2	6.8	6.6	6.3	6	5.9	2.4	2.4	2.4	2.0	1.7	1.7
14. Rajasthan	15.4	16.6	17.2	10.9	11.9	12.1	4.6	4.7	5.1	1.7	1.8	2.3	1.6	1.7	1.6
15. Tamil Nadu	11.8	12.2	12.3	7.1	7.4	7.3	3.8	3.9	4	1.3	1.5	1.5	1.6	1.6	1.6
16. Telangana	9.9	13.8	14.9	7.1	9.8	11.3	2.8	3.9	3.6	1	1.2	1.2	0.8	1.5	1.3
17. Uttar Pradesh	16.4	19.9	19.6	9.2	12.5	11.6	6.2	6.5	7.2	1.8	1.8	2.1	2.1	2.2	2.2
18. West Bengal	12.9	12.7	13.1	7.5	7.7	7.9	5.3	4.9	5.1	2.7	2.5	2.6	1.5	1.4	1.5
<i>Rank of West Bengal from top</i>	<i>11</i>	<i>14</i>	<i>13</i>	<i>10</i>	<i>13</i>	<i>12</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>11</i>	<i>13</i>	<i>13</i>

Source: Budget documents of the state governments, CAG for 2014-15 in respect of Andhra Pradesh, Arunachal Pradesh, Jammu & Kashmir and Uttarakhand.

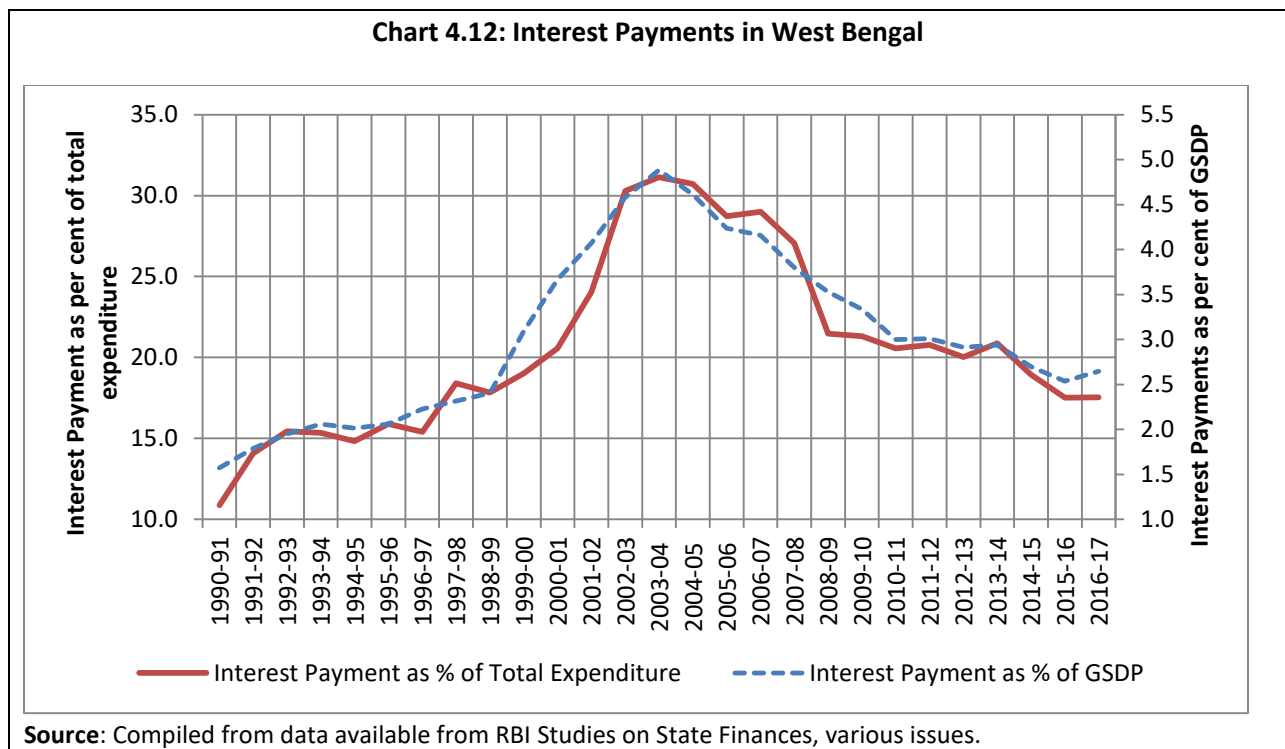
The nature of revenue expenditure can be further analyzed in terms of committed liabilities, viz., (a) interest payments; (b) salaries; and (c) pensions. Over the years, the share of committed liabilities in aggregate expenditure has increased

substantially. In fact, an analysis of the committed liabilities leads one to the inescapable conclusion:

"West Bengal has remained above the all India level consistently from the beginning of the present millennium. Since a significant part of the revenue expenditure comprises of wages, salaries and pensions paid by the government, the higher than average revenue expenditure partly reflects the government's inability to curtail expenditure on direct employment" (Government of West Bengal, 2016).

Interest Payments

A major issue in the context of high debt burden is the interest payments of government of West Bengal. Chart 4.12 depicts interest payments by West Bengal both as a percentage of its total expenditure as well as its GSDP. Since 1990-91 interest payments as a proportion of total expenditure of WB has experienced a steady rise from 10 per cent to slightly above 30 per cent in 2003-04; since then it exhibited a secular downward trend and touched 17 per cent in 2016-17.



Furthermore, this higher proportion of committed liabilities in West Bengal coupled with low capital outlay points out to the quality of expenditure in West Bengal. This it to say, "since the government has not been able to reduce its committed revenue expenditure towards wages, salaries, pensions and interest payments, and since it has not been able to increase its revenue, it has been compelled to cut down development expenditure) (Government of West Bengal, 2016). Admittedly, there has been some early reversal of this trend in recent period.

High interest payments have the potential to make the debt unsustainable. While there are many ways to determining the extent of fiscal sustainability of a state government, a key variable in this context has been interest payments (IP) as a percentage of revenue receipts (RR). That is to say, a high IP/RR ratio for a state would indicate that how much of its current revenue is going to pay back interest payments for loans incurred earlier. In recent time the Fourteenth Finance Commission recommended, "States will be further eligible for an additional borrowing limit of 0.25 per cent of GSDP in a given year for which the borrowing limits are to be fixed if the interest payments are less than or equal to 10 per cent of the revenue receipts in the preceding year". Table 4.12 below reports interest payments as a percentage revenue receipts for the NSC states. Excepting the 1990s West Bengal tops the list in terms of this metric. Interestingly, after reaching a very high average value of 42.6 per cent during 2000-01 through 2009-10, this ratio registered significant decline since 2011-12. However, even after such decline its current value at 20.2 per cent is second highest across all NSC states. This is indicative of the serious issues relating to debt servicing in West Bengal.

Table 4.12: Interest Payments as a percentage of Revenue Receipts

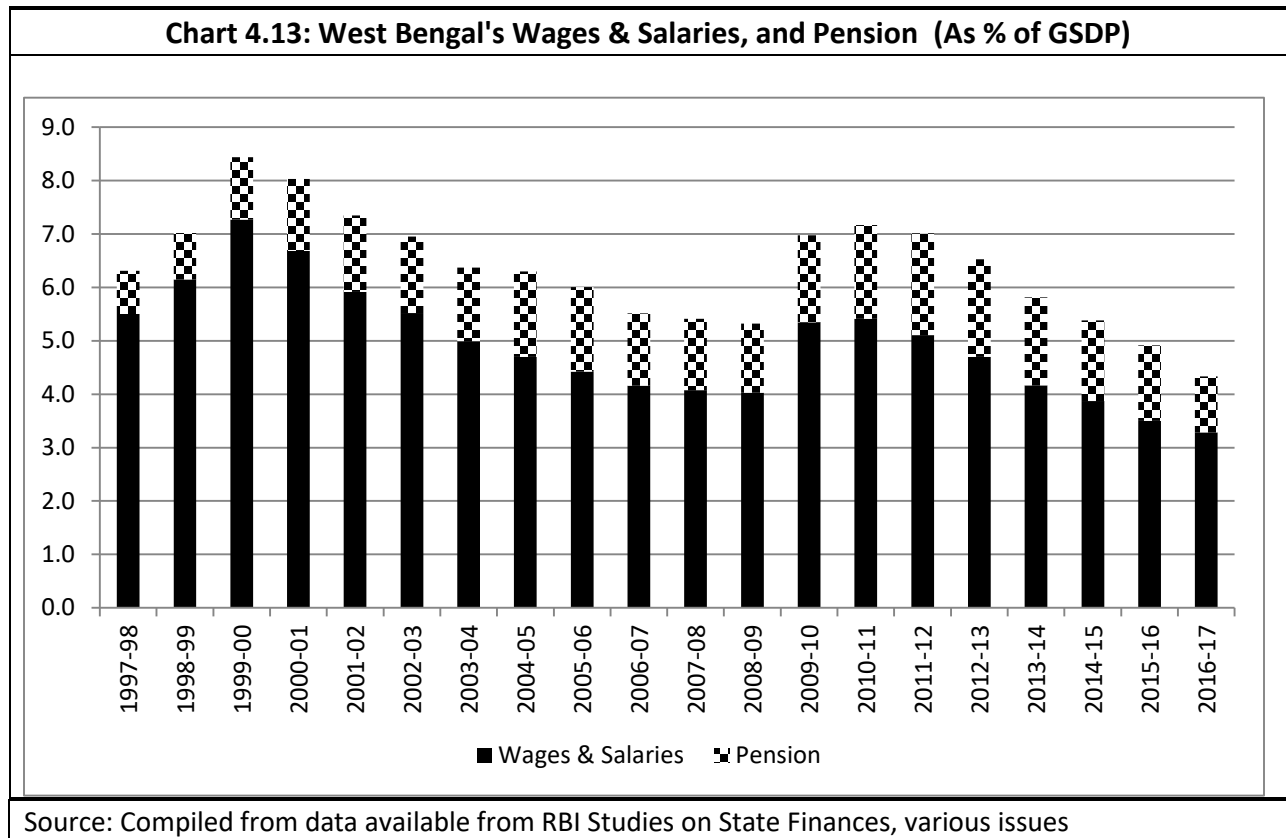
	States	1990-91 to 1999-00	2000-01 to 2009-10	2010- 11	2011- 12	2012- 13	2013- 14	2014- 15	2015- 16 (RE)	2016- 17 (BE)
1	Andhra Pradesh	14.5	19.4	11.9	11.3	11.2	11.7	11.0	10.6	11.2
2	Bihar	20.3	19.2	9.7	8.4	7.4	7.9	7.8	7.2	6.6
3	Chhattisgarh	n.a	12.1	5.3	4.6	3.9	4.2	4.4	3.5	4.2
4	Gujarat	16.4	24.5	18.4	17.4	16.2	16.7	16.2	15.7	15.0
5	Haryana	14.0	17.3	13.0	13.1	14.1	15.4	17.0	15.3	16.7
6	Jharkhand	n.a	12.0	10.7	10.1	9.7	10.0	9.3	7.1	7.5
7	Karnataka	12.5	14.2	9.7	8.7	8.7	8.8	9.0	9.3	9.7
8	Kerala	18.0	24.4	18.4	16.6	16.3	16.8	16.9	15.3	14.9
9	Madhya Pradesh	13.5	16.7	9.7	8.5	7.9	8.4	8.0	7.7	8.1
10	Maharashtra	13.3	19.3	14.8	14.4	13.3	14.2	14.5	13.2	12.8
11	Orissa	22.9	24.8	9.2	6.4	6.4	5.9	4.9	5.8	6.0
12	Punjab	25.9	26.7	20.0	23.9	21.3	22.3	23.0	21.4	21.5
13	Rajasthan	19.0	25.6	16.0	13.8	12.5	12.2	11.5	11.2	14.2
14	Tamil Nadu	12.0	15.5	11.3	10.4	10.3	11.5	11.9	12.7	13.8
15	Telangana	n.a	n.a	n.a	n.a	n.a	n.a	10.2	9.0	7.6
16	Uttar Pradesh	22.7	23.1	12.8	11.8	11.6	10.4	9.8	8.6	9.7
17	West Bengal	23.5	42.6	29.2	27.1	25.7	28.5	25.0	21.7	20.2
	<i>Rank of West Bengal</i>	2	1	1	1	1	1	1	1	2

Source: Compiled from data available from RBI Studies on State Finances, various issues

Salaries and Pension

The other component of committed liabilities is wages & salaries, and pension. The state has its own Pay Commission. Consequent to the awards of the Fifth and Sixth Central Pay Commissions West Bengal implemented its own Pay Commissions' awards. Such awards has implications for revenue expenditure. Illustratively, in 1999-2000, revenue expenditure experienced a jump. Later, the Fifth Pay Commission of West Bengal set up in 2008 to review the recommendations of the Sixth Central Pay Commission. With a major hike in wages and pensions in 2009-10, revenue expenditure

rose significantly (Chart 4.13). In recent period there has some improvement on this count. Government of West Bengal has already formed its own Sixth Pay Commission; its time frame has been extended to November 2017. There are reports of freeze of dearness allowance of government employees in West Bengal.¹⁹ It remains to be seen how West Bengal is going to handle the possible implementation of the awards of its own Sixth Pay Commission vis-a-vis the Seventh Central Pay Commission.



How does West Bengal compare in terms of expenditure on wages, salaries and pensions across NSC states? Table 4.13 reports the sum of wages, salaries and pension as a percentage of GSDP and reveals some interesting trends. First, during 2001-02 through 2010-11, West Bengal's position in terms of this metric was in bottom five. Second, since 2012-13 there appears to be a steady improvement in this ratio.

¹⁹ https://www.telegraphindia.com/1160227/jsp/bengal/story_71628.jsp

Pension + wages and Salaries / GSDP	Average (2001-02 to 2005-06)	Average (2006-07 to 2010-11)	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Andhra Pradesh	5.7	5.1	10.0	9.2	9.9	7.2	7.0	6.7
Bihar	10.4	n.a	8.2	7.9	0.0	7.7	8.1	8.0
Chhattisgarh	6.1	6.7	5.9	5.7	5.8	5.6	5.8	6.4
Gujarat	2.4	3.2	3.8	3.6	0.0	3.3	3.0	3.1
Haryana	4.8	4.4	4.3	4.1	3.9	4.1	4.3	4.6
Jharkhand	n.a	n.a	5.7	5.4	5.4	5.1	5.8	6.2
Karnataka	4.9	4.1	2.8	3.4	3.3	3.3	3.2	3.2
Kerala	7.0	6.7	6.9	6.4	6.4	6.4	6.6	7.1
Madhya Pradesh	6.4	5.8	6.2	5.6	5.6	5.8	5.6	6.1
Maharashtra	6.2	4.9	4.4	4.5	4.4	4.3	4.4	4.3
Odisha	8.0	6.6	6.8	6.6	6.5	6.8	7.3	7.9
Punjab	n.a	n.a	6.8	7.7	7.2	6.6	6.6	6.5
Rajasthan	6.5	6.1	5.0	5.0	n.a	5.5	5.7	5.7
Tamil Nadu	6.1	5.6	5.2	4.8	4.8	5.1	5.1	5.0
Telangana	n.a	n.a	n.a	n.a	n.a	3.0	4.7	4.1
Uttar Pradesh	4.6	4.9	5.7	5.7	5.3	5.4	5.5	5.8
West Bengal	6.6	6.1	7.0	6.5	5.8	5.4	5.0	4.8

Source: Compiled from data available from RBI Studies on State Finances, various issues

Capital Expenditure

Lack of financial resources had its toll on capital expenditure. Since 1990-91 till about 2012-13, West Bengal spent less than 1 per cent of its GSDP as capital outlay and in terms of cross-state comparison was one of lowest spenders in terms capital outlay (Table 4.14). Since 2013-14 there has some increase in capital outlay in West Bengal.

	States	1990-91 to 1999-00	2000-01 to 2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
1	Andhra Pradesh	1.5	2.5	1.9	1.9	1.9	1.7	2.2	2.1	2.2
2	Bihar	1.7	3.2	4.5	3.6	3.4	4.4	4.9	6.4	6.4
3	Chhattisgarh		2.5	2.5	2.6	2.8	2.2	2.8	4.1	4.5
4	Goa	3.8	3.2	3.6	2.8	2.5	2.8	3.0	6.5	7.2
5	Gujarat	1.8	2.1	1.9	2.2	2.9	2.8	2.7	2.6	2.4
6	Haryana	1.2	1.7	1.5	1.8	1.7	1.0	0.8	1.3	1.6
7	Jharkhand		3.7	3.4	2.1	2.4	2.5	2.6	3.7	4.1
8	Karnataka	1.9	2.7	3.3	2.6	2.2	2.1	2.1	2.1	2.2
9	Kerala	1.1	0.7	1.3	1.1	1.1	0.9	0.8	1.1	1.5
10	Madhya Pradesh	2.0	3.2	3.3	2.9	3.0	2.5	2.5	3.2	4.8
11	Maharashtra	1.5	1.8	1.7	1.4	1.2	1.2	1.1	1.4	1.4
12	Orissa	2.6	1.8	2.2	2.0	2.2	2.7	3.4	4.9	4.4
13	Punjab	1.2	1.3	1.1	0.6	0.6	0.7	0.8	1.1	1.1
14	Rajasthan	2.5	2.5	1.6	1.6	2.2	2.5	2.6	3.5	3.1
15	Tamil Nadu	0.8	1.7	2.1	2.2	1.7	1.8	1.6	1.7	1.7
16	Telangana							1.6	2.8	4.5
17	Uttar Pradesh	1.2	3.3	3.4	3.0	2.9	3.5	5.1	6.4	5.6
18	West Bengal	0.9	0.8	0.5	0.5	0.8	1.0	1.2	1.7	1.9
	<i>Rank of West Bengal from bottom</i>	2	2	1	1	2	3	4	5	6

Source: Compiled from data available from RBI Studies on State Finances, various issues

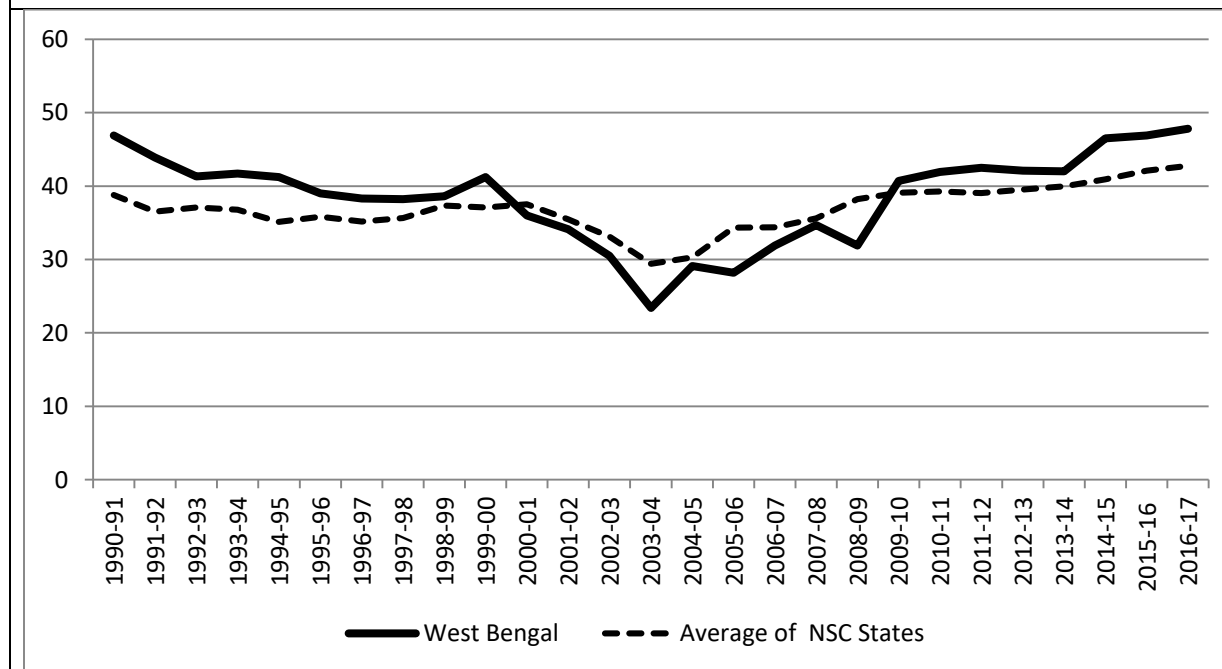
Social Sector Expenditure

Spending on social sector is critical since the poor tends to benefit more from it than the rich. It is also crucial to building human capital. Social sector expenditure includes expenditure on social services, rural development, and food storage and warehousing, given under revenue expenditure, capital outlay and loans and advances by state governments as published in state budgets.

From Chart 4.14 we can see that compared to the average of NSC states, West Bengal spent a higher percentage of total expenditure (TE) on social sector in the decade of the 1990s and since 2009-10 onwards; however, in the first decade of this century, it lagged behind the average NSC state. It is also clear that social sector

expenditure (SSE) had grown slower than TE in most of the years during the period 1990-91 to 2003-04, after which the trend has been reversed. Between 1991-92 and 2003-04, SSE grew on average by 10.2 per cent per year, lagging behind TE which grew by 15.9 per cent per year on average over the same period. Since 2004-05, SSE has grown faster on average than TE, the figures being 18.2 per cent for the former and 16 per cent for the latter for the period 2004-05 to 2016-17.

Chart 4.14: Social Sector Expenditure as Percentage of Total Expenditure: West Bengal



Source: State Finances: A Study of Budgets, RBI, Various Issues

Note: Figures for 2015-16 and 2016-17 are Revised Estimates and Budget Estimates Respectively

Table 4.15 shows the comparative position of West Bengal vis-à-vis other NSC states over the period 1990-91 to 2016-17. West Bengal was ranked second among NSC states in the first half of the 1990s as far as average of ratio of SSE to TE is concerned. West Bengal slipped in rank to 7th position in the second half of 1990s. In the first decade of this century, West Bengal's rank went further down. Between 2010-11 and 2015-16 however, West Bengal has ranked 4th among NSC states.

Table 4.15: State-wise Social Sector Expenditure as Percentage of Total Expenditure

State	1990-91 to 1994-95	1995-96 to 1999-2000	2000-01 to 2004-05	2005-06 to 2009-10	2010-11 to 2015-16 (RE)	2016-17 (BE)
1. Andhra Pradesh	38.8	38.9	33.1	34.2	41.0	48.0
2. Bihar	41.2	42.5	37.2	41.8	43.3	47.0
3. Chhattisgarh	–	–	41.8	48.5	51.9	52.8
4. Goa	38.8	28.6	27.1	31.8	34.3	37.1
5. Gujarat	33.9	33.9	31.5	34.8	40.1	41.3
6. Haryana	27.8	26.3	28.1	34.4	38.6	38.4
7. Jharkhand	–	–	46.4	45.7	42.4	50.2
8. Karnataka	37.3	38.5	32.3	36.1	39.4	40.8
9. Kerala	41.0	41.7	36.2	33.0	34.7	36.1
10. Madhya Pradesh	40.3	41.2	33.7	35.1	39.5	44.1
11. Maharashtra	37.1	37.1	33.1	37.3	42.2	45.8
12. Odisha	37.4	40.6	31.9	36.9	43.5	45.6
13. Punjab	24.3	23.2	20.7	20.6	27.5	31.1
14. Rajasthan	37.8	38.6	37.8	41.6	42.6	43.4
15. Tamil Nadu	40.6	40.0	35.1	37.2	39.9	39.5
16. Telangana	–	–	–	–	41.3	39.6
17. Uttar Pradesh	33.4	33.1	28.7	35.4	38.0	41.2
18. West Bengal	43.0	39.1	30.6	33.5	43.7	47.8
19. Average of NSC States	36.9	36.2	33.2	36.3	40.1	42.8
20. Rank of West Bengal from top	2	7	12	13	4	3

Source: State Finances: A Study of Budgets, RBI, Various Issues

Note: Figures for 2015-16 and 2016-17 are Revised Estimates and Budget Estimates Respectively

States' expenditure on social sector depends on the level of social need for such expenditures as well as the state's financial ability to do so, both of which are related to GSDP. Chart 4.15 compares West Bengal's SSE as ratio of its GSDP to that of the average for NSC states since 1990-91. It can be seen that since 1990-91, West Bengal's SSE/GSDP ratio has been lower than the average value for NSC states. However, in recent years the gap is narrowing with an upward trend in the value for West Bengal.

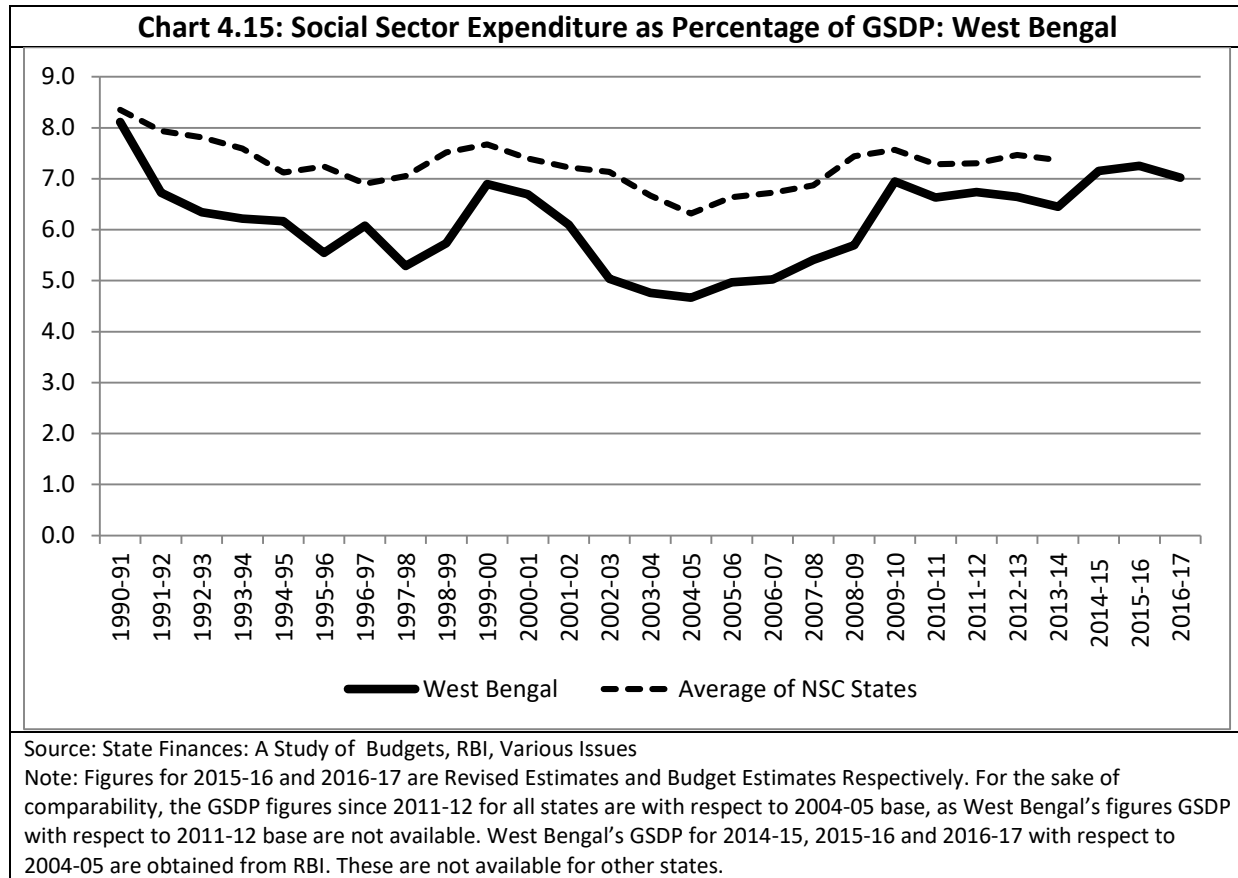


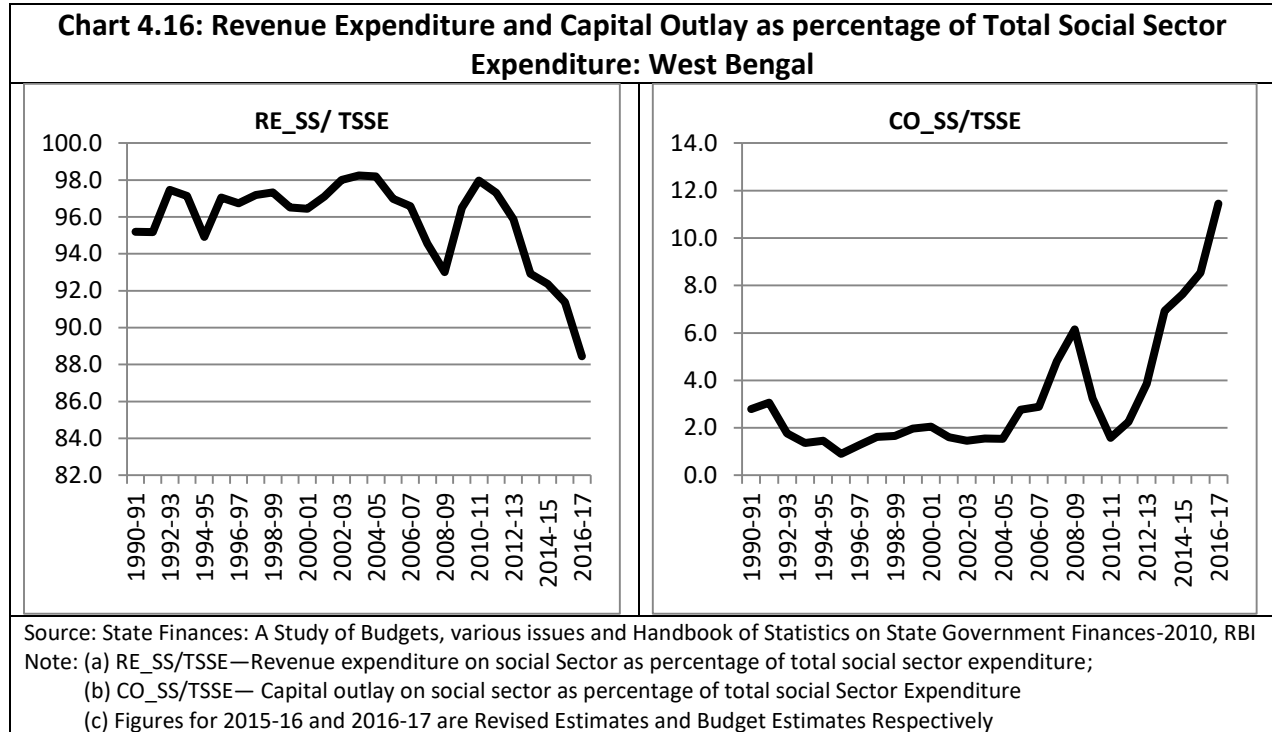
Table 4.16 compares West Bengal with other NSC states. West Bengal ranks quite low among NSC states in terms of SSE/GSDP ratio. In the 1990s, West Bengal ranked 11th among 15 NSC states; It ranked 14th among 17 NSC states between 2000-01 and 2004-05. There has been some improvement since then, with its rank improving to 12 between 2005-06 and 2009-10 and then to 10 between 2010-11 and 2014-15.

	States	1990-91 to 1994-95	1995-96 to 1999-00	2000-01 to 2004-05	2005-06 to 2009-10	2010-11 to 2014-15	2015-16	2016-17
1	Andhra Pradesh	6.5	6.6	6.4	6.5	10.5	9.4	9.6
2	Bihar	12.1	11.8	9.8	11.2	10.7	13.8	17.2
3	Chhattisgarh			6.8	9.2	9.8	10.5	14.0
4	Goa	9.5	6.9	6.8	6.0	6.6	6.8	7.8
5	Gujarat	5.5	5.3	6.0	4.8	5.2	5.2	5.1
6	Haryana	4.6	4.8	4.4	5.0	5.1	5.3	6.1
7	Jharkhand			9.4	10.4	7.6	9.5	13.6
8	Karnataka	6.4	6.1	6.1	6.6	5.7	5.8	6.1
9	Kerala	6.6	6.6	6.2	5.2	5.3	5.9	6.4
10	Madhya Pradesh	8.7	8.8	7.1	7.6	8.7	10.2	10.3
11	Maharashtra	5.2	4.9	5.2	4.9	4.9	4.7	5.5
12	Orissa	7.5	7.9	7.4	6.8	8.2	10.6	11.3
13	Punjab	4.2	4.0	4.3	3.7	4.0	4.2	12.4
14	Rajasthan	6.9	6.9	7.9	7.8	7.3	9.3	9.7
15	Tamil Nadu	6.8	5.9	5.9	5.9	5.8	6.0	5.8
16	Telangana					4.8	7.4	7.5
17	Uttar Pradesh	6.5	5.9	6.1	8.0	8.3	9.6	10.4
18	<i>West Bengal</i>	<i>6.0</i>	<i>5.6</i>	<i>5.5</i>	<i>5.6</i>	<i>6.7</i>	<i>7.4</i>	<i>7.7</i>
	Average of NSC States	6.9	6.5	6.5	6.8	7.0	7.9	9.2
	Rank of West Bengal	11	11	14	12	10	9	11

Source: State Finances: A Study of Budgets, RBI, Various Issues

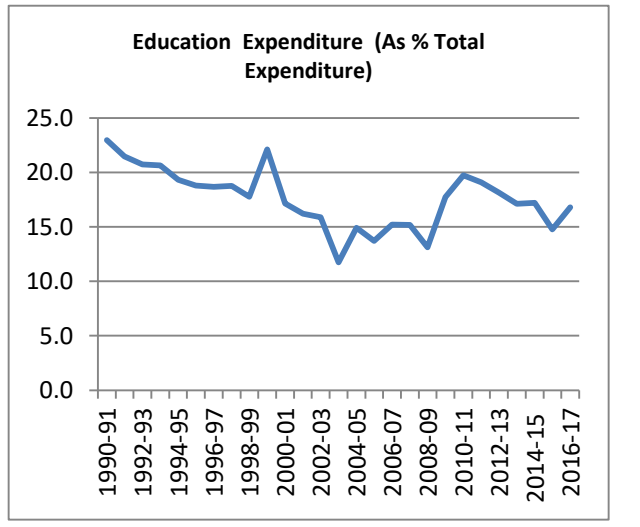
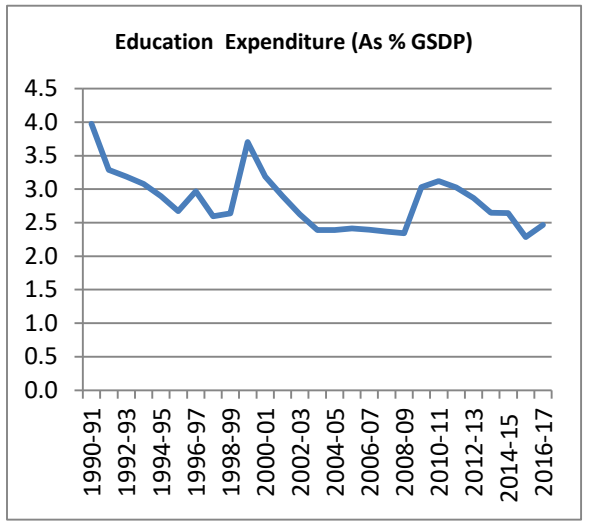
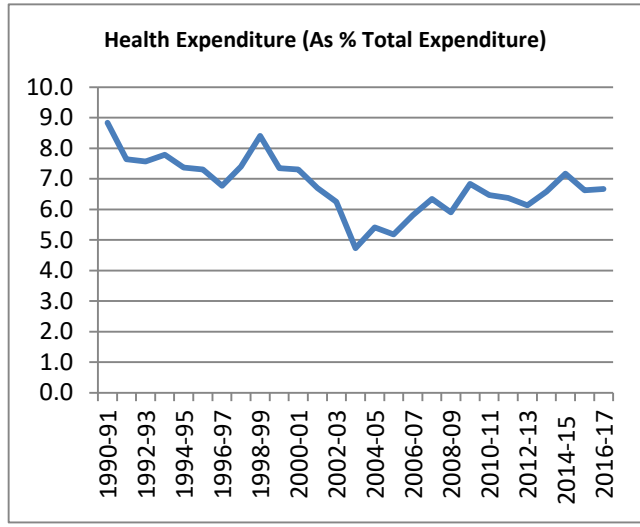
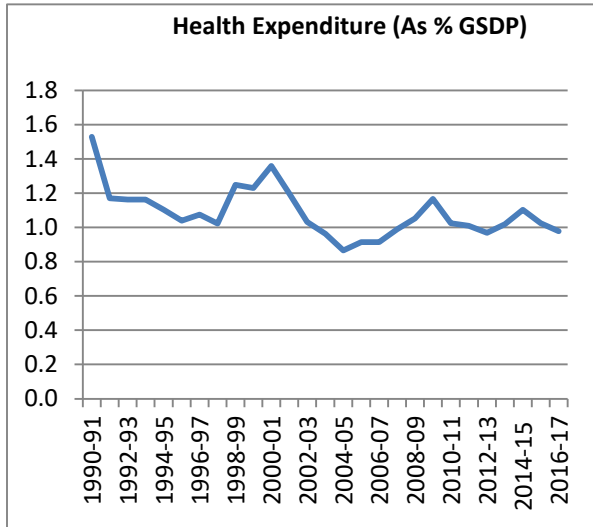
Social sector expenditure figures under three heads—revenue expenditure, capital outlay and loans and advances by state government. Social sector Revenue expenditure dominates others. Chart 4.16 shows how revenue expenditure (left panel) and capital outlay (right panel) components of total SSE have changed over time. Revenue Expenditure dominates capital outlay throughout the period; in recent period while revenue expenditure is on a downward trend, capital outlay has been exhibiting an upward trend (both as share of SSE). However, it must be noted that these

expenditures are often complementary—for example, new and better schools require not only new and better buildings but also more and qualified, better-paid teachers.



Of all the social sector expenditures, the expenditures on health and education are particularly important as they are main components of human capital and determine the productivity of the work force. Chart 4.17 shows how expenditures on health and education as shares of total expenditure and GSDP of West Bengal have changed over time. The expenditure on education also includes expenditure on sports, arts and culture, while the expenditures on medical and public health, water supply and sanitation, family welfare and nutrition are clubbed under health expenditure. Chart 4.17 shows that expenditures on health and education as share of both total expenditure and GSDP do not seem to be improving over time. As percentage of GSDP both health and education expenditure exhibit a downward trend. As share of total expenditure, the downward trend appears to be halted around 2005 and in case of health expenditure, there appears to be a mild upward trend since then.

Chart 4.17: Expenditure on Health and Education in West Bengal



Source: State Finances: A Study of Budgets, various issues and Handbook of Statistics on State Government Finances-2010, RBI

Table 4.17 gives state-wise expenditure on education as share of total expenditure since 2000-01. West Bengal compares favourably with respect to other NSC states. During the period, 2000-01 to 2004-05, West Bengal was ranked 6th among

seventeen NSC states; thereafter, it slipped to 7th rank in the following five years. It has, however, improved its rank to 2 in the first half of the current decade.

Table 4.17: State-wise Expenditure on Education as Percentage of Total Expenditure

State	2000-01 to 2004-05	2005-06 to 2009-10	2010-11 to 2014-15	2015- 16	2016- 17
1. Andhra Pradesh	11.8	10.0	12.9	15.1	15.3
2. Bihar	19.5	18.7	18.1	18.9	15.8
3. Chhattisgarh	11.9	14.0	18.2	19.0	19.7
4. Goa	12.1	13.1	15.3	14.3	14.2
5. Gujarat	12.5	12.8	15.2	15.5	14.1
6. Haryana	12.8	13.9	16.2	13.1	15.3
7. Jharkhand	16.1	16.0	14.9	13.7	15.3
8. Karnataka	14.8	14.3	15.0	14.3	12.7
9. Kerala	17.7	16.6	17.1	15.3	15.3
10. Madhya Pradesh	11.9	11.9	14.0	14.5	17.0
11. Maharashtra	18.6	17.1	20.3	18.6	18.2
12. Odisha	13.9	15.4	16.1	14.1	14.7
13. Punjab	11.5	10.8	14.1	15.1	15.1
14. Rajasthan	16.1	16.9	17.2	12.4	14.9
15. Tamil Nadu	14.6	13.4	15.2	15.5	14.7
16. Telangana			11.2	10.5	8.1
17. Uttar Pradesh	13.8	14.2	16.3	14.7	16.3
18. West Bengal	15.2	15.0	18.3	14.8	16.8
19. Average of NSC States	14.4	14.4	15.9	15.0	15.2
20. Rank of West Bengal among NSC States	6	7	2	9	4

Source: State Finances: A study of Budgets, 2017, RBI.

Note: Figures for 2015-16 and 2016-17 are Revised Estimates and Budget Estimates Respectively. Expenditure on Education includes expenditure on sports, arts and culture under revenue expenditure and capital outlay.

Table 4.18 compares West Bengal with other NSC states in terms of expenditure on medical and public health and family welfare as percentage of total expenditure. West Bengal ranked second among seventeen NSC states between 2000-01 and 2004-

05, slipped to sixth rank in the following five years, but improved by one rank in the first half of the current decade.

Table 4.18: State-wise Expenditure on Health as Percentage of Total Expenditure					
State	2000-01 to 2004- 05	2005-06 to 2009- 10	2010-11 to 2014- 15	2015-16	2016-17
1. Andhra Pradesh	4	3.5	4.22	4.4	4.7
2. Bihar	4.4	4.0	3.5	3.7	5.3
3. Chhattisgarh	3.8	3.5	4.0	5.1	5.7
4. Goa	4.3	5.0	5.7	5.8	6.0
5. Gujarat	3.0	3.2	4.7	5.6	5.4
6. Haryana	2.9	2.9	3.5	3.3	4.3
7. Jharkhand	4.2	5.5	3.8	4.6	4.8
8. Karnataka	4.1	3.5	4.1	4.8	4.1
9. Kerala	4.9	4.7	5.2	5.6	5.1
10. Madhya Pradesh	3.9	3.5	3.8	4.0	4.4
11. Maharashtra	3.6	3.3	3.9	4.9	3.9
12. Odisha	3.8	3.3	3.8	4.6	5.0
13. Punjab	3.6	3.0	4.1	5.1	4.9
14. Rajasthan	4.5	4.4	5.1	4.6	5.6
15. Tamil Nadu	4.2	3.9	4.5	4.7	4.5
16. Telangana			4.1	4.4	4.8
17. Uttar Pradesh	3.6	5.1	4.8	4.8	5.6
18. <i>West Bengal</i>	4.7	4.1	4.7	4.9	4.5
19. Average of NSC States	4.0	3.9	4.3	4.7	4.9
20. Rank of West Bengal among NSC States	2	6	5	6	13

Source: State Finances: A study of Budgets, 2017
 Note: Figures for 2015-16 and 2016-17 are Revised Estimates and Budget Estimates Respectively. Expenditure on medical and public health and family welfare under revenue expenditure and capital outlay.

4.3 Structural Factors and Political Economy

Admittedly, the differing success in tax collection across different states may be attributable to number of factors: (a) differences in consumption pattern, (b) structure of the economy, (c) taxable capacity and tax effort, and (d) size of the informal economy (Dwivedi, Marjit & Hati, 2016). We have noted the structural features of the West Bengal economy in section 3. What are the implications of those structural features on the

State finance of West Bengal? Could some of these structural factors have played a role in State's inadequate Revenue Collection? The following features of the economy may be highlighted in particular.

First, there has been an increase in the extent of informalization in West Bengal's economy, as reflected in the substantial rise in the number of informal sector units and a corresponding rise in informal sector employment. Such informalisation have occurred both in rural and urban areas. There are various examples of such marginal occupations in urban areas, viz., small manufacturers, traders, street hawkers, shopkeepers and their employees, auto-rickshaw drivers, taxi drivers (Sarkar, 2006). There is an element of political economy here. It is instructive to turn to Datta (2010) who noted:

"Many auto rickshaws that ply in Kolkata are unlicensed. All roadsides in cities and towns of the state have been converted into pavement markets and a huge volume of trade takes place in them. But they are under the control of political parties and the government does not get any revenue from them. Selling sand collected from riverbeds or stones from quarries are a big business but the government fails to collect significant revenue from these activities. The informal political control over these businesses cripples the state machinery, preventing it from garnering a greater amount as tax. This system of governance, banking on informalisation, managing illegalities and erasing the barrier between the state machinery and political management, has been taking its toll on government revenue" (p. 104).²⁰

²⁰Chatterjee (2009) had an interesting take on this process of informalisation. Terming this process of informalisation as "political management of illegalities" he went on to say:

"The sway of illegality in the daily lives of most people in rural society is astounding in its range and depth. From land records to *barga* rights to minimum wages, the official records do not show the real picture. This is not, however, a simple story of bureaucratic corruption. In most cases, it is a politically mediated result of attempts to find fair and consensual solutions to the intractable problems of poverty and inequality. Thus, landowning families who have effectively moved to non-agricultural occupations may be persuaded to allow others to cultivate their land without any formal transfer of title or tenurial rights. If one moves to non-agricultural activities, the illegalities are endless. Almost all husking mills in West Bengal are unlicensed. Most of the trade in agricultural commodities, in spite of laws and regulating institutions, is effectively unregulated. Most rural shops and roadside markets are regulated politically, not legally. The same goes for rural transport. In all such cases, we will find that the law is either too restrictive or too cumbersome or too expensive to be acceptable and, therefore, it is the local political leadership, belonging to one or the other "party", which steps in to regulate the transactions. With the recent decline in profitability of small peasant agriculture and the growing importance of non-agricultural occupations in the village, the range of political regulation of the so-called informal sector of economic activities in rural society has increased phenomenally".

Besides, given the fact construction is a major activity in the state and that there are number of press reports that have pointed out to the existence of informal extortion rackets in the real estate sector in West Bengal, such practice also has adverse impact on revenue generation by the state.²¹

Second, there has been a steady decline in manufacturing in West Bengal. Illustratively, the share of manufacturing sector was less than 10 per cent to GSDP in 2011-12, as compared to 19.1 per cent in Tamil Nadu, 17.4 per cent in Punjab, and 12.2 per cent in Uttar Pradesh. In fact, all the similar category states (with the sole exception of Kerala) have much stronger manufacturing sector contribution. Even within the manufacturing sector, the share of organised manufacturing has declined over time. At the current juncture, it is only 52 per cent in West Bengal as compared to 75 per cent in AP. Since in terms of tax collection the organized manufacturing is easiest to tax, its low share in West Bengal could have had adverse effect on the revenue collection of West Bengal (Datta, 2010).

Consumption Pattern

For purposes of taxation by state governments, a disaggregated picture of consumption is necessary. In terms of a broad division between food and non-food expenditure, the expenditure on food as percentage of total expenditure is higher than the national average as well as the average for NSC states in both urban and rural areas. However, the difference between West Bengal and average for NSC states as well as for India as a whole is greater in rural areas. West Bengal is also the state where households spend the least on taxes and cesses. The average monthly per capita expenditure on

²¹ For example, the *Hindustan Times* in a press report in 2016 commented, "With assembly elections round the corner, big money will illegally change hands to fund the entire run-up to the polls by political parties and their candidates. A lion's share of this shady transaction comes from the 'syndicate raj' that is thriving in the state. It is now an open secret in Kolkata, or for that matter in the entire state of West Bengal. 'Syndicate' is an extortion racket that runs in areas where real estate is witnessing a boom. Unemployed men backed by the ruling party use the clout and the threat of violence to force contractors into buying inferior building materials from them at a premium" ("Flourishing 'syndicate raj' is an open secret in Bengal", *Hindustan Times*, April 7, 2016).

taxes and cesses in urban areas of West Bengal is Rs. 9.67 which is much below the national average (Rs. 21.54) and the average of NSC states (Rs. 17.69) and is the third lowest among NSC states. In rural areas, the figures are Rs. 0.88, Rs. 3.53 and Rs. 6.13 for West Bengal, India and NSC respectively and West Bengal's figure is fourth lowest among NSC states (Table 4.19).

NSC States/India	Share of Food in Monthly per capita Consumer Expenditure (in per cent)		Monthly Per Capita Expenditure on tax, cess etc.	
	Urban	Rural	Urban	Rural
Andhra Pradesh	42.29	51.40	21.39	6.38
Bihar	50.52	59.25	1.66	0.01
Chhattisgarh	42.18	52.74	16.9	1.46
Goa	47.42	48.77	38.13	36.57
Gujarat	45.22	54.88	17.64	5.47
Haryana	39.16	52.08	17.44	2.36
Jharkhand	46.54	58.39	4.16	0.95
Karnataka	40.08	51.35	35.51	9
Kerala	36.97	42.99	18.73	8.31
Madhya Pradesh	42.20	52.90	14.12	1.63
Maharashtra	41.56	52.42	47.3	14.12
Odisha	45.43	57.16	9.85	0.7
Punjab	40.98	44.05	10.03	8.69
Rajasthan	44.77	50.48	11.83	2.71
Tamil nadu	42.69	51.48	16.23	4.68
Uttar Pradesh	43.99	52.96	10.1	0.31
West Bengal	44.24	58.24	9.67	0.88
Average of NSC States	42.81	51.27	17.69	6.13
India	42.62	52.90	21.54	3.53

Source: NSSO Household Consumer Expenditure, 68th Round

While comparing West Bengal's tax efforts with other states, certain items of consumption and the pattern of expenditure are important. For example, by comparing VAT schedule of West Bengal and Andhra Pradesh, Dwivedi et al (2013) argued that 54.9 per cent of monthly per capita consumption is taxable in Andhra Pradesh, while the figure for West Bengal is 43.9 per cent. Items like petrol and diesel and alcohol and other intoxicants have been mentioned in this regard as targets for taxation (Datta, 2010; Dwivedi et al. 2013).

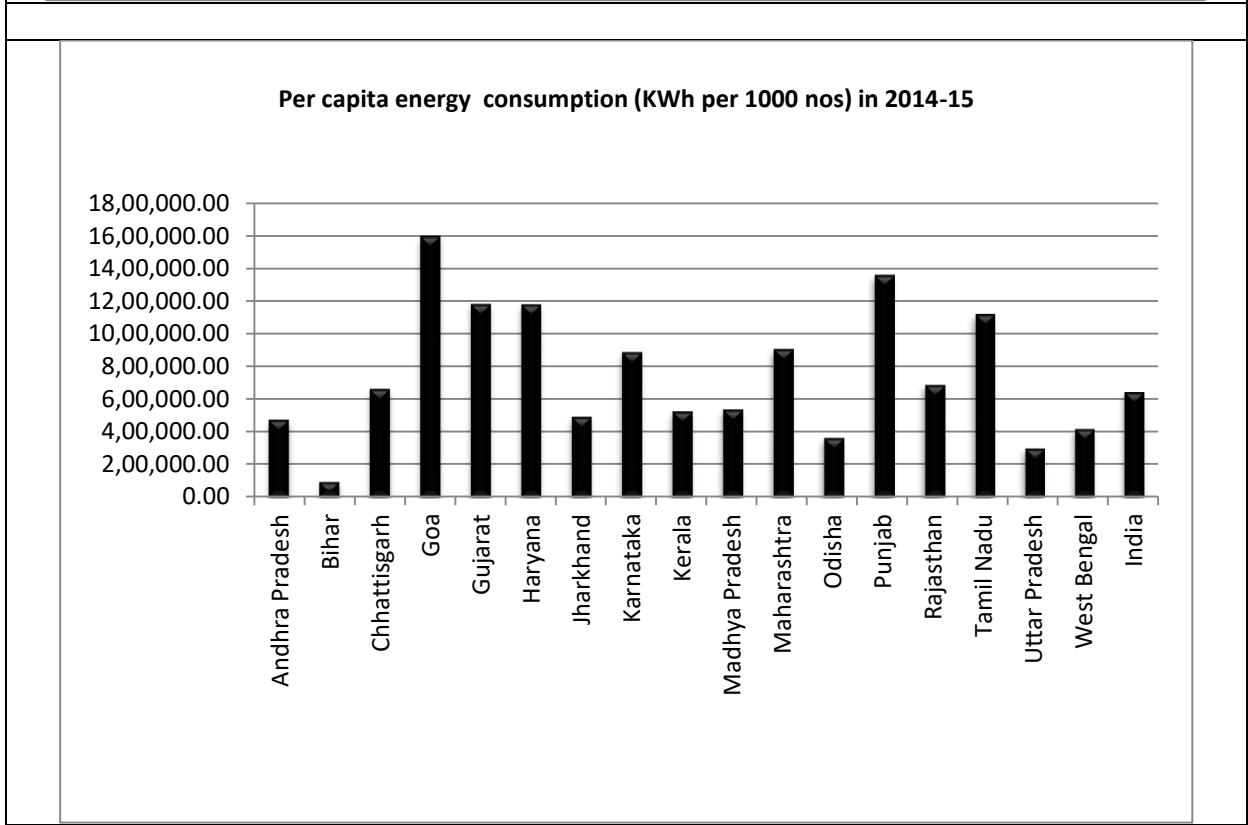
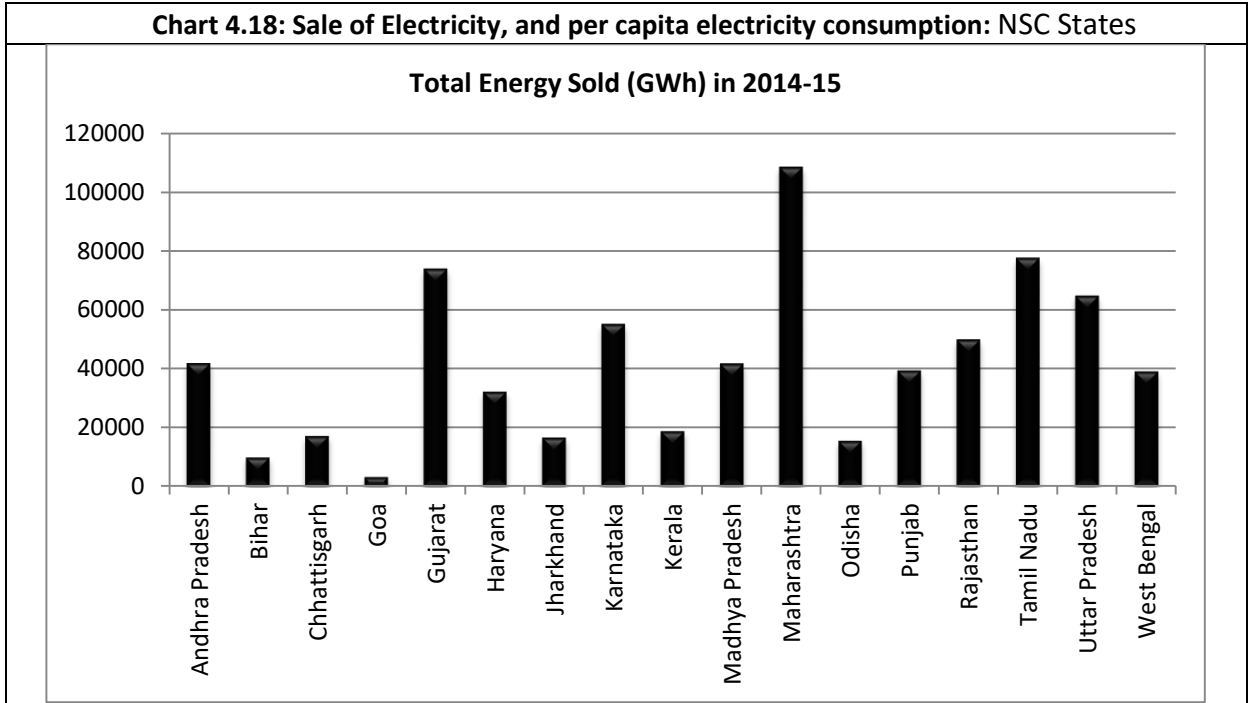
Dwivedi et al (2013) have argued that “difference in per capita consumption of electricity is important from the viewpoint of tax collection as consumption of electrical appliances, electronic items and electrical goods directly increase the taxable capacity of a state as these goods are usually taxed at higher rates”. Even though West Bengal is very close to 100 per cent rural electrification both in terms of villages as well as rural households, per capita consumption of electricity in the state as well as total sales of electricity is quite low in comparison to NSC states and national average.²² Compared to West Bengal, for example, sales of electricity are higher in less populous states like Karnataka, Gujarat, Rajasthan, Tamil Nadu, Andhra Pradesh, Madhya Pradesh etc. Similarly, in terms of per capita energy consumption, West Bengal ranks fourth from the bottom among NSC states (Chart 4.18).

Asset holding Pattern

In terms of ownership of specific household durables, Chart 4.19 shows that West Bengal has a lower percentage of households owning them than India as a whole and West Bengal lags behind most of the NSC states. For example, in terms of the percentage of households owning scooter, motor cycles and mopeds, West Bengal ranks second from the bottom among NSC states; West Bengal ranks third and seventh from the bottom among NSC states when it comes to percentage of households owning cars, jeep, van etc. and television respectively.

²² <http://saubhagya.gov.in/>

Chart 4.18: Sale of Electricity, and per capita electricity consumption: NSC States



Source: CMIE States of India and EPW Research Foundation

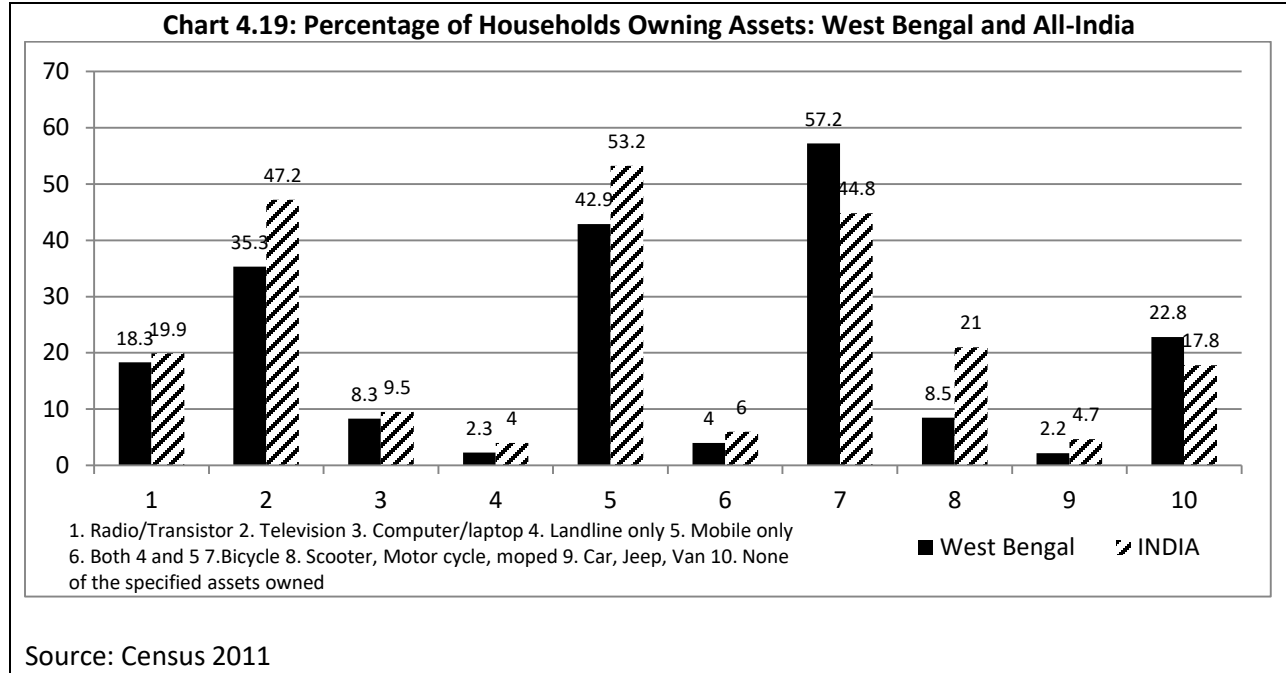


Table 4.20 gives details of road infrastructure, registered motor vehicles and revenues generated. West Bengal's road density per square kilometer is well above national average and is second highest among NSC states. Its road density per 1000 population is below national average and is sixth highest among NSC states. However, in terms of percentage of roads that are surfaced, West Bengal does very poorly and it has the second lowest percentage of roads that is surfaced among 17 NSC states. This points to poor road infrastructure which discourages purchase and use of motor vehicles. In terms of registered motor vehicles per 1000 km road length and per 1000 population, West Bengal is way below the national average and the average of NSC states and in fact is ranked lowest and second lowest respectively among 17 NSC states. Thus the state loses out on the revenue from registration of motor vehicles, fines and even fuel etc. Total revenue from motor vehicle tax, commercial vehicle tax, passenger tax, goods tax and fines collected in West Bengal in 2011-12 was Rs. 98604 Lakhs, compared to Rs. 316363 Lakhs in Tamil Nadu, Rs. 475742 Lakhs in Maharashtra and Rs. 291255 Lakhs in Andhra Pradesh. In this case, West Bengal's effort in tax collection is not a problem

because revenue generated per registered motor vehicle in West Bengal was Rs. 2554.02 which is much above the national average of Rs.1347.64 and is, in fact, second highest among 12 NSC states for which data is available.

	Road Density (km Per 1000sq km)	Road Density (Km Per 1000 Population)	Surfaced Road(as % of total)	Registered Motor Vehicles Per 1000 kilometre road length	Registered Motor Vehicles Per 1000 population	Revenue realized per registered vehicle (INR)
West Bengal	3,554	3.49	41.82	12,241	43	2554.02
India	1,480	4.03	55.46	32,781	132	1347.64

Source: CSO, Infrastructure Statistics, 2014

To sum up, in some quarters there is a view that low consumption expenditure in West Bengal (either in absolute terms or in terms of its concentration among the lower consumption group such as food items which are comparatively difficult to tax) could have had an adverse effect on the state's revenue generation. The distributions of consumption across various income classes and across various commodity bundles also have implications for revenue generation.

West Bengal not only failed to collect the required tax revenue, its structural features (such as, extent of informalization, diminishing share of the organized industrial sector, and low consumption expenditure) impeded the ability to generate more revenue. The current state of finance in West Bengal is, thus, a product of low tax effort and structural features of its economy.

5. Way Ahead

We have raised three questions at the outset: (a) are there inherent structural features of West Bengal economy that could have affected the state's tax efforts and revenue collection?; (b) has the state been lax in terms of fiscal discipline and efforts for tax mobilization?; and (c) has the state suffered from insufficient devolution of resources from the Centre? If the story presented in this study has some validity, then the answers to the three questions posed above (subject to some qualifications) would be: (a) Yes; (b) Yes; and (c) does not seem to be in recent years.

Despite some improvement in West Bengal's finance, it is at an alarming state at the current juncture. The debt / deficit profile continues to be a matter of concern. Historically, efforts towards revenue generation has been lukewarm both on account of lack of government initiatives as well as structural features. Even on expenditure front, West Bengal's performance has left much to be desired.

West Bengal continues to be in financial trouble. The State Finance Minister's Budget speech for 2017-18 observed, "In 2016-17, the total burden for principal repayment and interest would be of the tune of Rs. 40,000 crores; in 2017-18 this would increase to more than Rs. 47,000 crores." Furthermore, in 2017-18 nearly 80 per cent of state's tax revenues, pegged at around Rs 55,787 crore, will go towards the loan repayment bill, which is around Rs 45,340 crore (against Rs 36,638 crore in 2016-17).

The Budget for 2017-18 did not propose any new tax. It proposed a one-time measure "to provide ... a grant of Rs. 50,000 to 50,000 such workers" who has returned to the state from elsewhere on account cash shortage consequent to demonetization. Nevertheless, West Bengal, despite having high debt levels, has been improving its finances with its fiscal deficit projected to improve to Rs 19,360 crore in 2016-17 from Rs 25,180 crore a year ago.

Elements of political economy perhaps make it difficult to take a categorical stance. Views within the State administration often would like to make a distinction between a stock problem and a flow problem – between debt and deficit. Treating the debt burden as a legacy issue, views are often expressed to offer a special dispensation to the state to tackle its debt burden.²³ While taking a view on such issues is beyond the scope of the present study, suffice it to say that within the existing fiscal framework it may be difficult to accommodate such special allowance.

In this backdrop, how do we see the near future? In absence of any firm numbers the following analysis is sort of crystal ball gazing and flags two specific pointers that could be important for West Bengal's fisc in the days to come.

First, the 14th Finance Commission has recommended a 10 percentage point hike in the States' share of the tax divisible pool to 42 per cent for each of the award years 2015-20. West Bengal's share in divisible pool of union taxes has been arrived at 7.3 per cent (Table 5.1). West Bengal is supposed to receive Rs. 11,760 crore as grants-in-aid as a revenue deficit state. Thus, it is widely believed that the allocation of resources by the Fourteenth Finance Commission to West Bengal is going to be favourable. While during 2010-15, West Bengal received a total tax devolution of Rs 1,03,539 crore, between 2015-20, this amount will be more than doubled to Rs 2,85,200 crore.²⁴ Even if we assume a 7 per cent annual inflation rate, this is more than double in real terms. This is a positive development as far as the state of finance in West Bengal is concerned.

²³ In an interview to The Mint of June 17, 2016, the State Finance Minister was asked, "What kind of relief are you expecting from the Centre?". To this, he reportedly replied the following: "There are many ways of restructuring the debt. The Centre could simply write it off." See <http://www.livemint.com/Politics/WhxCdR5jrZuJo69QulbQFP/Mamata-government-inherited-a-debt-of-200000-crore-Amit-M.html> for details.

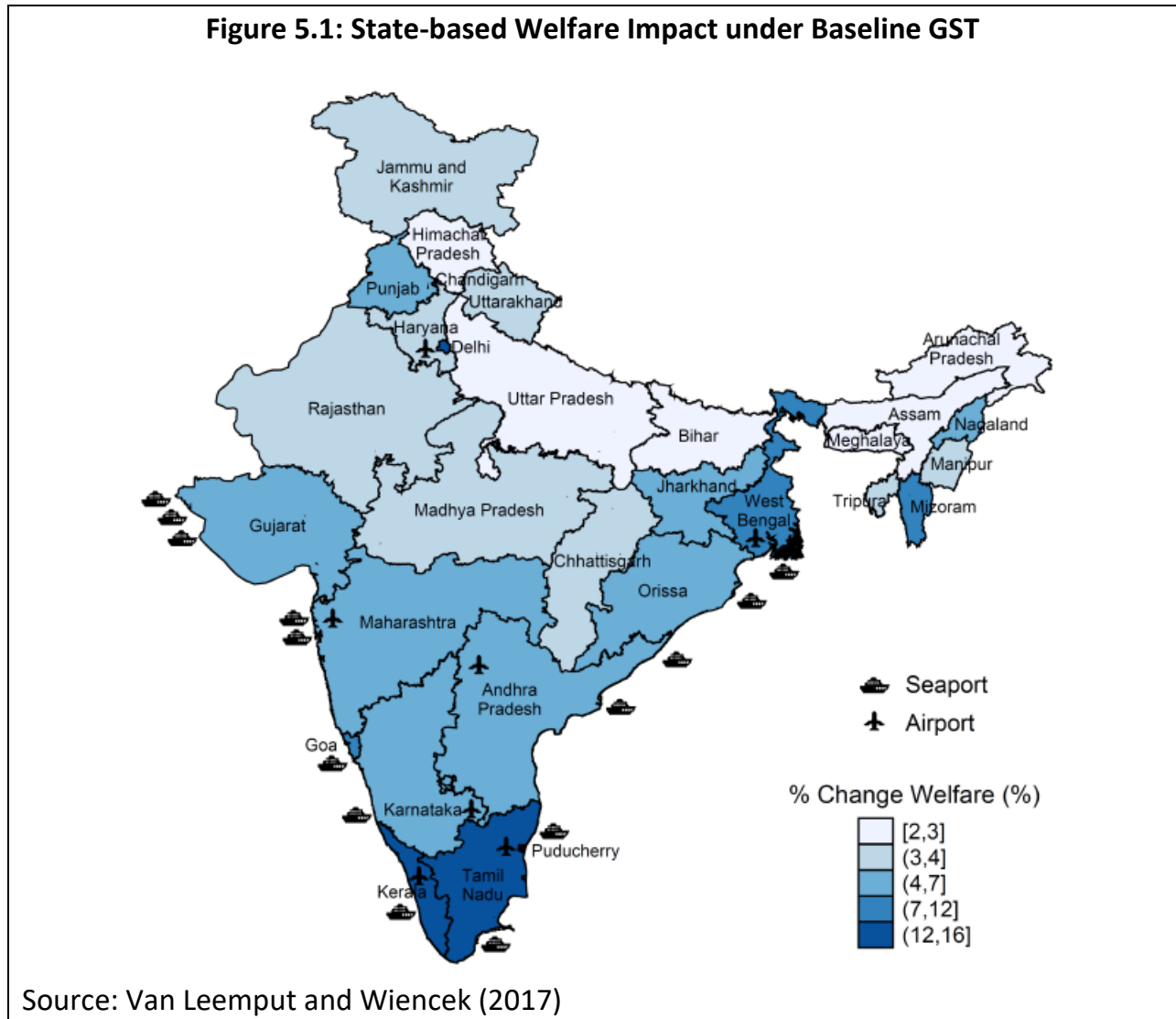
²⁴ The Union Finance Minister's statement as reported in *Economic Times* of June 13, 2015; see http://economictimes.indiatimes.com/articleshow/47657343.cms?utm_source=contentofinterest&utm_medium=text&utm_campaign=cppst for details.

States	13th Finance Commission		14th Finance Commission	
	Share of States (per cent)	Share of States (out of 32 per cent)	Share of States (per cent)	Share of States (out of 42 per cent)
Andhra Pradesh	6.94	2.22	4.31	1.81
Bihar	10.92	3.49	9.67	4.06
Chhattisgarh	2.47	0.79	3.08	1.29
Gujarat	3.04	0.97	3.08	1.30
Haryana	1.05	0.34	1.08	0.46
Jammu & Kashmir	1.55	0.50	1.85	0.78
Karnataka	4.33	1.38	4.71	1.98
Kerala	2.34	0.75	2.50	1.05
Madhya Pradesh	7.12	2.28	7.55	3.17
Maharashtra	5.20	1.66	5.52	2.32
Odisha	4.78	1.53	4.64	1.95
Punjab	1.39	0.44	1.58	0.66
Rajasthan	5.85	1.87	5.50	2.31
Telangana	N.A.	N.A.	2.44	1.02
Uttar Pradesh	19.68	6.30	17.96	7.54
<i>West Bengal</i>	<i>7.26</i>	<i>2.32</i>	<i>7.32</i>	<i>3.08</i>
Other States	16.09	5.15	17.21	7.23
All States	100.00	32.00	100.00	42.00

Source: Gayam and Khullar (2016)

Second, introduction of GST is expected to rationalize the tax structure. While at the current juncture there may be teething issues, over the years, GST is expected to be growth inducing. Van Leemput and Wiencek (2017) made an attempt to estimate impact of GST in different Indian states using the quantitative model of Van Leemput (2016) and analysing these effects through a reduction in domestic and international trade barriers. Their calculations indicated according to their model, the GST would raise overall welfare by 5.3 per cent in India due to the consequent reduction of overall domestic and international trade barriers. Figure 5.1 presents the state-based welfare changes, indicating that GST would raise welfare for all states. It thus seems to be an

inclusive policy.²⁵ Since West Bengal is a port state its increase in welfare is expected to be high (Figure 5.1).



Notwithstanding the limitations, such calculations tend to indicate the possibility of improved public finance in West Bengal. Besides, as West Bengal is a consumer state in net term (i.e., its consumption of goods and services is more than the production),

²⁵ A contrary view has been expressed by Chakravarty and Dehejia (2017), who concluded with a cautionary note on the GST which, in their analysis, "is likely to further exacerbate, rather than ameliorate, regional income disparities".

with GST it is expected that West Bengal will be benefited to a large extent as the total inflow of taxes will be much more than the total outflow.

What has gone wrong in case of West Bengal's state finance? Has it suffered from a trap of populism? Strictly speaking, answers to such questions have huge connotations of political economy. Since such considerations are beyond the scope of the present study, we refrain from taking a stance on such issues.²⁶

Shape of Things to Come in the Immediate Future: Some Crystal Ball Gazing

While it is difficult to foresee how things would pan out in West Bengal's state finances in future, we tried to hazard some projections. Needless to say, there are elements of crystal ball gazing in these exercises. We adopt a data driven approach and confine our analysis to two key fiscal variables, viz., fiscal deficit and public debt.

To begin with we considered a situation as to how things would look if the current trends in debt-deficit trajectory would continue. Instead of assuming any preconceived trends, given the data limitations we have fitted an Autoregressive Moving Average (ARMA) Model that are quite popular in the time series forecasting literature. The results are reported in the Table 5.2 below, indicating a mild deterioration in deficit indicators. Debt –GSDP ratio, however, does not show similar deterioration.

²⁶However, we could not resist the temptation of drawing a parallel to the economic policies of Latin American economies. Long back, in the context of Latin American countries, Dornbush and Edwards (1991) defined "economic populism" as "an approach to economics that emphasizes growth and income redistribution and deemphasizes the risks of inflation and deficit finance, external constraints, and the reaction of economic agents to aggressive nonmarket policies". They emphasized the following three discerning features of macroeconomic populism. First, the populist policymakers tend to be deeply dissatisfied with the economy's performance. Second, policymakers tend to reject the conservative paradigm and ignore the existence of any type of constraints on macroeconomic policy. Third, as far as policy prescriptions the populist programs emphasize three elements: "reactivation, redistribution of income, and restructuring of the economy". Such elements identified nearly thirty-five years ago may still be relevant.

Forecast Period	Debt (as % of GSDP)	Deficit (as % of GSDP)
2017-18	33.0	2.2
2018-19	31.8	2.4
2019-20	30.6	2.6
2020-21	29.7	2.8
2021-22	28.9	2.9

Notes:

1. Debt forecasts are from an ARMA model: (3,1)(0,0) (AIC value: 4.48)
2. Deficit forecasts are from an ARMA model: (1,0)(0,0) (AIC value: 0.21)

There are a number of reasons as to why business as usual scenario may not be appropriate in this case. The RBI report on States Finance: A Study of Budgets, 2016-17 noted pertinently, "There areseveral downside risks like implementation of recommendations of states' own pay commissions, farm loan waiver in some states, and revenue uncertainty on account of the implementation of GST" (p. 12). Hence, what below are some of the caveats to qualify the above forecast.

First, on the positive side, implementation of the Fourteenth Finance Commission is expected to improve things in West Bengal's fiscal front. As already indicated, the Union Finance Minister has reportedly said, "During 2010-15, West Bengal received a total tax devolution of Rs 1,03,539 crore; between 2015-20, this amount will increase to Rs 2,85,200 crore,"²⁷ This means an additional tax devolution of Rs.1,81,661 crore over the five years covering 2015-20. Assuming a trends rate of growth of 15 per cent of nominal GSDP, this gets translated as a 2.5 percentage increase of tax devolution over five years. Even if we assume an equal distribution this would imply a 0.5 percentage

²⁷ <http://www.dnaindia.com/money/report-west-bengal-to-benefit-hugely-from-finance-commission-award-fm-arun-jaitley-2095252> (accessed in October 2017).

points of GSDP per year. Other things remaining same, this could reduce the fiscal deficit to 1.5 per cent of GSDP over the next five years.

Second, also in the positive side, as GST is levied at the destination point instead of the earlier system of charging the tax at the point of origin, introduction of GST is expected to be beneficial for West Bengal, which is a net consuming state and the total inflow of taxes is expected to be more than the total outflow. However, introduction of GST could lead to some temporary problems, and it may take some time to get the positive impact of GST to get reflected in actual revenue numbers. Thus, the expected fall in fiscal deficit may be slow during the first two years and could accelerate thereafter.

Third, in the negative side, the maturity profile of West Bengal's outstanding debt is such that debt obligations are going to experience a sharp spurt from 2017-18 onwards for about a decade. Illustratively, the debt obligations will jump to Rs 116.1 billion in 2017-18 from Rs 32 billion in the previous year and from 2021-22 onwards it is going to be over Rs. 200 billion in each year. This profile is contingent upon the existing debt as of end March 2016.

Fourth, consequent to implementation of Seventh Central Pay Commission recommendations Government of West Bengal too is expected to announce pay revisions for its employees. In that case, as the RBI report on States Finance: A Study of Budgets, 2016-17 noted, "the committed liabilities of states may increase in case they decide to implement the recommendations of their own pay commissions in 2017-18".

6. Recommendations: What can be done?

The report has tried to analyze trends in West Bengal State finances and highlighted various features of the West Bengal economy and public finance. In concluding the report we venture to suggest some specific recommendations purely from an analytical economic viewpoint, without any reference to their administrative and / or political feasibility.

In presenting our recommendations two specific caveats need to be noted at the very outset.

First, our analysis tends to indicate that a major explanation of adverse condition of West Bengal's state finance emanates from lack of growth in the organized sector in general and organized manufacturing in particular in the state. Thus, the economy is dominated by 'hard-to-tax' sectors, with a vast and expanding unorganized sector. As far as low tax proceeds are concerned, the state of West Bengal, thus, is caught in a trap whereby tax proceeds are low because easily taxable economic activities are few and informalization is high. Since ways and means of increasing the pace of industrialization in the organized sector in West Bengal is beyond the remit of the present study, we do not make any recommendations on this issue. But suffice it to say that the ultimate boost to tax proceeds will come from improving the ease of doing business indicators in West Bengal – both in reality and in perception—as also from innovations in widening the tax base and generating non-tax revenue.

Second, the GST regime, as introduced in 2017, is currently in a process of being and becoming. While there are no two opinions about the long term favourable impact of GST on the Indian fiscal conditions – both in the Centre and in the States – there are some teething issues in the short run. In particular, the ongoing revisions of tax rates for different items mean that the final outcome on states are yet to be fully understood, since states differ in the extent of consumption and production of different goods and

services. There are reports that it would take some time for the GST to stabilize.²⁸ Before the roll-out of GST, it was expected that net consuming states like West Bengal are likely to benefit more from GST. In the early days after GST, West Bengal appears to have done quite well in terms of GST registrations and revenue collection.²⁹ However, a clearer picture of the net benefit to West Bengal state finances will emerge once the GST stabilizes.

Subject to the above caveats and keeping in mind that a) GST regime allows states to raise certain additional taxes (e.g., stamp duty, *mandi* (wholesale market) tax, vehicle registration fee, tax on alcohol and entertainment tax)³⁰ and b) given that urban areas in West Bengal compares more favorably with rest of India than rural areas (in terms of monthly per capita consumption) so that the former probably offers greater scope for own revenue generation, we venture to make the following recommendations.

First, there is scope for rationalizing **stamp duty and registration fees** in West Bengal. For example, Revenue Sector Report no. 5 of Comptroller and Auditor General of India (CAG) for West Bengal, for 2014-15, found non/short levy of stamp duty and registration fee due to misclassification of documents/property, under-valuation of property etc. Given that the structure of West Bengal economy imposes certain constraints on tax capacity of state of West Bengal, government needs to plug these holes in revenue collection, through administrative reforms and/or improved technology in tax collection. It is possible that reduction in stamp duty and registration

²⁸ see for example, <http://www.moneycontrol.com/news/business/economy/it-will-take-6-to-9-months-for-gst-to-stabilise-hasmukh-adhia-2413341.html>

²⁹<http://www.thehindubusinessline.com/news/national/west-bengals-revenue-collection-under-sgst-rises-over-14-in-july/article9848458.ece>

³⁰ Some states have already taken steps in this—as done by states like Maharashtra (increased vehicle registration fee) and Tamil Nadu (raised entertainment tax) in the wake of GST roll-out. It is interesting to note that West Bengal government did not announce any new tax in 2017. However, , in his budget speech, the Finance Minister Mr. Amit Mitra, talked about the debt-trap of West Bengal. (see http://www.wbfin.nic.in/writereaddata/Budget_Speech/2017_English.pdf)

fee may lead to reduction in under declaration, and higher compliance, thus, leading to higher revenue on this account.^{31,32}

Second, In case of revenue from **motor vehicle registration**, the above-mentioned CAG report also found that non-maintenance of tax demand register resulted in non-realization of tax, penalty and other special fees from motor vehicle owners. We have seen that West Bengal compares poorly with other states in terms of revenue generated from motor vehicle tax on registration, mainly due to lesser number of registered motor vehicles and infrastructural deficits, even though revenue per registered vehicle is quite high in West Bengal. However, there might still be scope for tax revenue from the **motor vehicle registration**. We have seen that some states like Maharashtra have already increased motor vehicle tax in the wake of introduction of GST. West Bengal has introduced life-time tax for cars, two-wheelers etc. in 2012, which has brought relief to vehicle-owners from administrative hassles; the state can consider an increase in tax rate given that the impact will be mostly borne by urban population of higher income levels.

³¹ It is encouraging to see that in the 2017-18 budget, the West Bengal government has slashed the stamp levy to 2% from the prevailing 6%-7% and the registration fee to 1 per cent from 1.1 per cent. http://www.wbfin.nic.in/writereaddata/Budget_Speech/2017_English.pdf

³² According to a World Bank Policy study, stamp duties in India are higher than many countries and there might be benefits from reducing it. Specifically, it was observed, "A major concern of the State governments is the impact of stamp duty rate reductions on collections. There is a widespread fear that any reform of stamp duties that reduced duty rates would lead to a significant loss of revenues for State governments. Such fear acts as a major deterrent to any attempt to reduce overall duty rates. The empirical analysis above suggests that these fears are not always well founded. Some rate reductions have been accompanied by improved revenue performance. Taking into account the impacts on other taxes, rate reductions are likely to improve overall revenue performance. Addressing the specific revenue concerns of the States may then become an issue of providing an appropriate intergovernmental transfer, if needed to compensate stamp duty losses. It is also important for State governments to bear in mind that maintaining high stamp tax rates may be counterproductive, even for their own revenues. Our estimates of the black economy effect suggest that State level revenues from other taxes may go up if high stamp duties – and the incentive for black transactions – are reduced" (Alm et al, 2004: 32). At the same time, Mukherjee (2013) found that choice of tax rate has insignificant impact on stamp duty revenue for Indian states, thus leading the author to argue for a reduction in stamp duty rate. In that respect, reduction of stamp duty by West Bengal government is a step in the right direction, but its benefits may not be realized unless efficiency of tax collection is not improved at the same time.

Third, in case of **tax from alcohol**, several attempts have been made by West Bengal government in past few years—like crackdown on illicit distillation leading to shift of people to licit country liquor which is taxable, merging excise and sales tax on liquor for easier compliance in 2016, hike in tax on country liquor, Indian made foreign liquor and foreign liquor several times in recent past, reduction in number of dry days in 2016 and finally the decision to set up a state-owned agency to enter into liquor distribution business.³³ Even if further expansion of tax revenue from alcohol is possible, it cannot be based on indiscriminate expansion of outlets for purchase and consumption, because there might be political, social and ethical backlash at such dependence of the state on the alcohol economy.

Fourth, we have already noted that the extent of informalization in West Bengal is much higher than comparator states of similar size. Since changing the structure of the economy will take time, in the interregnum the state in its efforts to increase tax base may consider **including some of the informal sector activities** into the tax net. The registration of many new units on the GST platform in West Bengal is a welcome sign. While trying to bring a part of the informal economy in the tax net, we have to be mindful of the “dilemma of the informal sector”, namely that extension of formal regulations might reduce the employment-generating capacities of the informal sector (Bangasser, 2000), which can be particularly crucial to an economy like West Bengal’s. Having said that, in the urban informal economy, **considerations may be given to levying small fees (in the nature of license fee, registration fee, user charges) on informal businesses in a manner that makes compliance simple and at the same time offer protection to these informal businesses from illegal extortion** - thus, in effect,

³³ See for example, reports at, (a) <http://www.asianage.com/metros/kolkata/181216/west-bengal-state-passes-excise-tax-law-amendment-bills.htm>; (b) http://www.business-standard.com/article/economy-policy/west-bengal-raises-taxes-on-tobacco-liquor-111083000117_1.html; (c) <http://www.hindustantimes.com/india-news/bengal-slashes-dry-days-to-just-4-a-year-state-s-economy-looks-set-to-soar/story-KBsfscyepFS5EbGV4xAtHI.html>; (d) <http://www.livemint.com/Politics/w0JAHl4tVzVcYXPTKulKCJ/West-Bengal-to-increase-taxes-on-alcohol-in-bid-to-shore-up.html>; <http://www.hindustantimes.com/india-news/cash-strapped-bengal-govt-to-enter-liquor-distribution-business/story-vQwZQLLEfRY82Uk4ylnjRM.html>

transforming the existing “illegal payments to unauthorized claimants” to “legal payments to government”. However, government might be unwilling to do so because it might entail legally recognizing informal businesses which often operate in violation of several laws and regulations. While some parts of the informal economy can definitely be taxed without any adverse effect on employment generation, the administrative cost of precise tax-targeting the informal economic activities needs to be considered.

Fifth, avenues for **taxing food items** could have been explored in the pre-GST days as pointed out in the literature. After all, there is ample narrative evidence as well as some scholarly literature of West Bengal having a higher marginal propensity to consume on account of food items. In terms of share of food in monthly per capita consumption expenditure, West Bengal is ranked 7th from top in urban areas and 3rd from top in rural areas, among the NSC states. We have also noted in Section 4, that the average monthly per capita expenditure on taxes and cesses in urban areas of West Bengal is Rs. 9.67 which is much below the national average (Rs. 21.54) and the average of NSC states (Rs. 17.69) and is the third lowest among NSC states. In rural areas, the figures are Rs. 0.88, Rs. 3.53 and Rs. 6.13 for West Bengal, India and NSC respectively and West Bengal’s figure is fourth lowest among NSC states. However, introduction of GST and the associated broadening of tax net to a number of previously untaxed businesses (e.g., sweet shops) seem to have addressed this issue to some extent.

Sixth, given the relative prosperity of urban West Bengal (compared to its rural areas and compared to the average levels for NSC states) and given the accelerated rate of urbanization in West Bengal, **one way to increase revenue collection will be to both expand and improve delivery of municipal services and expand and rationalize the collection of user and service charges**. The 4th State Finance Commission Report of West Bengal lists many areas of improvement in tax collection based on existing taxes—like unrealized tax/ service charge, undervaluation of property etc. But, new sources of revenue need to be explored. One such source of municipal revenue could be **water tax**

for those who can well afford it and who can be identified easily in the cities/towns by the type of dwelling. The decision to do away with water tax in 2011 by the present government may be revisited.

Seventh, in the same manner, possibilities for revenue generation from **economic and social services**, at least in urban areas, can be explored—e.g. increase in fees in those higher education institutes where it is feasible, while ensuring strictly merit-based access and augmenting financial support for needy students through generous scholarships.

Eighth, as far as items of expenditure is concerned, consequent to implementation of the Seventh Pay Commission recommendations for the central government employees, a process of pay revisions of the state government employees is on the cards. The relevant state-level Pay Commission has already been formed. Of late, the Government of West Bengal has adopted a conservative approach when it comes to paying dearness allowance to the state government employees. In the same spirit, the **West Bengal Pay Commission should carefully assess the fiscal implications of any possible pay revision** of the state government employees.

Ninth, in recent years West Bengal has increased the quantum and nature of development expenditure. While this is indeed praiseworthy, going forward a view about the effectiveness of such expenditure needs to be accessed. Such an assessment could then determine the future and continuance of such expenditure. Illustratively when *mandis* are built for rural infrastructure, before proceeding with the task of building newer *mandis*, the utilization of earlier *mandis* needs to be accessed. In specific terms, **there is a need for rationalizing even the development expenditure of the state of West Bengal so as to improve their effectiveness**. Moreover, given the complementarity between development and non-development expenditures (e.g. new schools need new teachers), the ability to optimally use infrastructure created through

development expenditure, given the fiscal constraints on parallel non-development expenditure, should be the most important criterion for future pattern of expenditure.

7. Concluding Observations

How do we see the way forward? Recent efforts of the West Bengal to reduce fiscal and revenue deficit indicate some positive developments. However, presence of huge debt burden needs also to be tackled proactively. While increasing social sector expenditure is indeed necessary given our analysis of the state of the economy of West Bengal, this is possible by either extending the government's budget envelope or by rationalizing such expenditure. And in doing this, there are no short-cuts but to augment State's resources and improve efficiency of tax administration. Firm estimates of the impact of factors such as GST and possible pay revision for West Bengal Government's employees are not available and taking any well-founded projection is fraught with difficulties. However, taking all factors into account, we are cautiously optimistic about the continuation of the current fiscal trends in West Bengal.

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Annex 1: List of Officials / Economists**With whom Discussion were made during the preparation of the Project Report**

1	Dr Y V Reddy	Chairman, Fourteenth Finance Commission
2	Dr Bibek Debroy	Chairman, Economic Advisory Council to the Prime Minister, and Member, NITI Aayog, Government of India
3	Dr Ashok Lahiri	Member, Fifteenth Finance Commission
4	Shri S Krishnan	Principal Secretary, Planning, Development and Special Initiatives, Government of Tamil Nadu
5	Dr Dilip Ghosh	Member, Fourth State Finance Commission, West Bengal (2016)
6	Shri Narayan Valluri	Former Member Secretary, Expenditure Commission, Government of India & Consultant to an ADB report on "India: West Bengal Development Finance" (2005)
7	Prof Abhirup Sarkar	Professor, ISI Kolkata & Chairman, Fourth State Finance Commission. West Bengal (2016)
8	Prof Pinaki Chakraborty	Professor, NIPFP, Delhi & Adviser to Fourteenth Finance Commission

Annex Tables

Annex Table 3.1: State-wise GSDP at Current Prices (In Rs Crore) ³⁴

States	1980-81	1990-91	1995-96	2000-01	2005-06	2010-11	2014-15
Andhra Pradesh	8,191	33,336	79,854	1,44,723	1,47,606	3,19,864	5,26,468
Bihar	7,353	26,429	24,483	57,242	82,490	2,03,555	3,73,920
Chhattisgarh	NA	NA	17,177	25,846	53,381	1,19,420	2,34,982
Goa	398	1,257	3,319	6,757	14,327	33,605	40,633
Gujarat	7,427	27,996	71,886	1,11,139	2,44,736	5,21,519	8,95,027
Haryana	3,386	13,636	29,789	58,183	1,08,885	2,60,621	4,37,462
Jharkhand	NA	NA	19,749	32,093	60,901	1,27,281	2,17,107
Karnataka	6,210	23,300	56,215	1,08,362	1,95,904	4,10,703	9,21,788
Kerala	4,286	14,098	38,762	72,659	1,36,842	2,63,773	5,26,002
Madhya Pradesh	7,788	30,472	47,841	79,203	1,24,276	2,63,396	4,81,982
Maharashtra	16,631	64,433	1,57,818	2,52,283	4,86,766	10,49,150	17,92,122
Odisha	3,708	10,904	27,118	43,351	85,096	1,97,530	3,21,971
Punjab	5,025	18,883	38,615	74,677	1,08,637	2,26,204	3,68,011
Rajasthan	4,637	20,710	47,313	82,435	1,42,236	3,38,348	6,12,194
Tamil Nadu	8,081	31,339	78,205	1,46,796	2,57,833	5,84,896	10,92,564
Telangana	NA	NA	NA	NA	1,08,335	2,63,898	5,11,178
Uttar Pradesh	15,554	55,506	1,06,249	1,81,512	2,93,172	6,00,286	10,43,371
West Bengal	10,345	34,797	73,865	1,43,725	2,30,245	4,60,959	8,00,868
India GDP	1,36,838	5,31,813	10,73,271	19,25,017	33,90,503	72,48,860	124,33,749

Source: CSO

³⁴ State-wise estimates for 2014-15 are with respect to base year 2004-05. All-India figure for 2014-15 are available only with respect to base year 2011-12.

Annex Table 3.2: State-wise GDP at Constant Prices (In Rs Crore)³⁵

States	1980-81	1990-91	1995-96	2000-01	2005-06	2010-11	2014-15
Andhra Pradesh	8,191	15,035	64,729	1,39,312	1,41,977	2,08,273	4,41,741
Bihar	7,353	11,771	21,781	58,223	76,466	1,30,171	3,04,766
Chhattisgarh	NA	NA	14,796	25,840	49,408	78,903	1,96,023
Goa	398	685	2,706	6,093	13,672	22,499	34,611
Gujarat	7,427	12,472	61,246	1,04,494	2,33,776	3,67,581	7,91,569
Haryana	3,386	6,299	24,276	55,565	1,04,608	1,63,770	3,66,636
Jharkhand	NA	NA	17,329	30,941	57,848	89,491	1,86,491
Karnataka	6,210	10,260	46,167	1,02,687	1,84,277	2,72,721	7,60,282
Kerala	4,286	6,105	29,788	71,609	1,31,294	1,89,851	4,32,237
Madhya Pradesh	7,788	12,777	41,464	74,582	1,18,919	1,78,144	3,83,994
Maharashtra	16,631	29,899	1,29,567	2,42,615	4,70,929	7,42,042	15,24,846
Odisha	3,708	4,884	20,539	42,273	82,145	1,25,131	2,74,721
Punjab	5,025	8,378	32,433	69,803	1,02,556	1,47,670	3,13,276
Rajasthan	4,637	9,467	40,225	81,060	1,36,285	2,13,079	5,12,095
Tamil Nadu	8,081	13,960	67,021	1,42,065	2,49,567	4,03,416	9,00,628
Telangana	NA	NA	NA	NA	1,04,233	1,74,185	4,23,972
Uttar Pradesh	15,554	25,394	88,244	1,78,997	2,77,818	3,96,309	8,53,872
West Bengal	10,345	15,837	61,290	1,40,574	2,21,789	3,08,837	3,98,387
India GDP	7,98,506	13,47,889	8,99,563	18,64,301	32,53,073	49,18,533	105,22,686

Source: CSO

³⁵ State-wise estimates for 2014-15 are with respect to base year 2004-05. All-India figure for 2014-15 are available only with respect to base year 2011-12. All India GDP for 1980-81 to 1993-94 are taken at 2004-05 base year price series.

Annex Table 3.3: State-wise NSDP at Current Prices (in Rs. Crores)³⁶

State	1980-81	1990-91	1995-96	2000-01	2005-06	2010-11	2013-14
Andhra Pradesh	7324	29867	71796	130756	133072	289776	461257
Bihar	6349	22787	21835	52519	74144	185745	369576
Chhattisgarh		-	14435	22241	45664	102912	173994
Goa	316	1024	2756	5931	12488	29387	N.A.
Gujarat	6547	24180	61736	92274	206440	454853	N.A.
Haryana	3032	-	26166	53518	97903	237163	395885
Jharkhand		-	16183	27639	53358	108652	172189
Karnataka	5587	20551	50028	96348	174911	368338	625412
Kerala	3823	12173	35330	63813	120269	233177	N.A.
Madhya Pradesh	7012	26515	42096	71011	109612	232794	455941
Maharashtra	15163	58137	140730	219038	437103	950771	1525857
Odisha	3443	9664	23822	38280	73550	164760	260222
Punjab	4449	16738	34218	67779	95902	202025	307776
Rajasthan	4126	18281	41690	72766	125333	300907	516462
Tamil Nadu	7218	27674	69720	130413	228846	527912	884195
Telangana		-	-	-	96295	234919	380066
Uttar Pradesh	14012	49496	92811	161769	258643	532218	861054
West Bengal	9594	31500	67136	132397	209726	421231	728974
India NDP	125416	479163	1006000	1793851	3026782	6488641	11101191
Source : CSO							

³⁶ State-wise estimates for 2014-15 are with respect to base year 2004-05. All India GDP estimates are taken at 2004-05 base year price series, except for 2014-15 which is with respect to base year 2011-12.

Annex Table 3.4: State-wise NSDP at constant Prices (in Rs. Crores)³⁷

State	1980-81	1990-91	1995-96	2000-01	2005-06	2010-11	2014-15
Andhra Pradesh	7324	13580	57951	126035	128150	186041	228450
Bihar	6349	10253	19582	53656	68419	117503	171802
Chhattisgarh			12496	22372	42063	64977	78428
Goa	315	568	2225	5287	11916	19293	N.A.
Gujarat	6547	10839	52629	86431	197270	315892	N.A.
Haryana	3032	-	21254	51090	94011	146053	192437
Jharkhand		-	14309	26663	50678	76134	102196
Karnataka	5587	9112	40974	91136	164031	240817	301071
Kerala	3823	5262	26947	62909	115500	167178	N.A.
Madhya Pradesh	7012	11107	36601	66750	104975	155701	222882
Maharashtra	15163	27224	115188	210526	423632	667625	852451
Odisha	3443	4345	17749	37386	71005	99880	116566
Punjab	4449	7505	28771	63172	90330	129983	158877
Rajasthan	4126	8473	35530	71764	120202	185366	237530
Tamil Nadu	7218	12423	59861	126349	221588	359961	458987
Telangana					92751	152123	186640
Uttar Pradesh	14012	22780	77046	160015	244514	346621	427759
West Bengal	9594	14458	55631	129691	201994	279191	356845
India NDP	727362	1219155	1565152	2104365	2902180	4348232	9356260
Source : CSO							

³⁷ State-wise estimates for 2014-15 are with respect to base year 2004-05. All India GDP estimates are taken at 2004-05 base year price series, except for 2014-15 which is with respect to base year 2011-12.

Annex Table 3.5: State-wise Per Capita NSDP at Current Prices (in Rs.)³⁸

State	1980-81	1990-91	1995-96	2000-01	2005-06	2010-11	2014-15
Andhra Pradesh	1380	4531	9999	17195	28223	58733	90517
Bihar	917	2660	3041	6415	8223	19111	36143
Chhattisgarh	-	-	7479	10744	20117	41165	64442
Goa	3145	8797	22207	43735	84721	168024	N.A.
Gujarat	1940	5891	13665	18392	37780	77485	N.A.
Haryana	2370	-	14213	25583	42309	93852	147076
Jharkhand	-	-	6904	10345	18326	34721	52147
Karnataka	1520	4598	10217	18344	31239	62251	101594
Kerala	1508	4200	11626	20094	36958	69943	N.A.
Madhya Pradesh	1358	4049	7809	11862	16631	32453	59770
Maharashtra	2435	7439	16152	22777	41965	84858	129235
Odisha	1314	3077	6985	10453	18846	39537	59229
Punjab	2674	8318	15471	27881	36199	69582	99578
Rajasthan	1222	4191	8467	13020	20275	44644	72156
Tamil Nadu	1498	4983	11819	20972	35243	78473	128366
Telangana	-	-	-	-	28987	66951	103889
Uttar Pradesh	1278	3590	6331	9828	14221	26698	40373
West Bengal	1773	4673	9041	16583	24720	47245	78903
India Per Capita NNI	1852	5621	10695	17381	27131	54021	86454

Source : CSO

³⁸ State-wise estimates for 2014-15 are with respect to base year 2004-05. All India per capita NNI estimates are taken at 2004-05 base year price series, except for 2014-15 which is with respect to base year 2011-12.

Annex Table 3.6: State-wise Per capita NSDP at Constant Prices (in Rs.)³⁹

State\UT	1980-81	1990-91	1995-96	2001-02	2005-06	2010-11	2014-15
Andhra Pradesh	17,428	26,016	30,678	40,057	48,640	67,481	44831
Bihar	9,314	12,158	9,297	11,587	12,552	19,998	16801
Chhattisgarh	-	-	30,144	32,694	37,641	52,796	29047
Goa	53,690	83,360	1,01,613	1,33,737	1,62,095	2,21,166	NA
Gujarat	19,401	26,411	35,010	38,559	55,766	83,123	NA
Haryana	27,857	41,245	42,845	54,526	69,835	99,349	71493
Jharkhand	-	-	22,878	24,545	28,421	39,727	30950
Karnataka	23,276	31,223	39,400	51,084	63,473	88,181	48907
Kerala	25,502	30,694	39,507	49,327	65,806	92,977	NA
Madhya Pradesh	16,272	20,322	21,675	24,906	26,384	35,957	29218
Maharashtra	23,448	33,539	43,649	48,722	65,650	96,184	72200
Odisha	19,849	20,892	24,775	27,529	35,312	46,518	26531
Punjab	32,019	44,663	49,338	56,960	62,986	82,703	51403
Rajasthan	16,354	25,989	27,743	33,649	37,709	53,335	33186
Tamil Nadu	17,946	26,800	34,535	42,083	55,578	87,144	66635
Telangana	-	-	-	-	56,191	87,251	51017
Uttar Pradesh	15,100	19,519	19,933	21,352	23,885	30,890	20057
West Bengal	16,465	19,920	24,912	33,598	39,709	52,228	38624
India Per capita NNI	17,866	23,901	27,885	34,931	43,390	60,381	72,712

Source:CSO

³⁹ State-wise estimates for 2014-15 are with respect to base year 2004-05. All India per capita NNI estimates are taken at 2004-05 base year price series, except for 2014-15 which is with respect to base year 2011-12.

Annex table 3.7: State-wise Total Population (in thousands)

State	1951	1961	1971	1981	1991	2001	2011
Andhra Pradesh	31115	35983	43503	53551	66508	76210	84581
Bihar	29085	34841	42126	52303	64531	82999	104099
Chhattisgarh	7457	9154	11637	14010	17615	20834	25545
Goa	547	590	795	1008	1170	1348	1459
Gujarat	16263	20633	26697	34086	41310	50671	60440
Haryana	5674	7591	10036	12922	16464	21145	25351
Jharkhand	9697	11606	14227	17612	21844	26946	32988
Karnataka	19402	23587	29299	37136	44977	52851	61095
Kerala	13549	16904	21347	25454	29099	31841	33406
Madhya Pradesh	18615	23218	30017	38169	48566	60348	72627
Maharashtra	32003	39554	50412	62783	78937	96879	112374
Odisha	14646	17549	21945	26370	31660	36805	41974
Punjab	9161	11135	13551	16789	20282	24359	27743
Rajasthan	15971	20156	25766	34262	44006	56507	68548
Tamil Nadu	30119	33687	41199	48408	55859	62406	72147
Uttar Pradesh	60274	70144	83849	105137	132062	166198	199812
West Bengal	26300	34926	44312	54581	68078	80176	91276
India	361088	439235	548160	683329	846421	1028737	1210855
Source: CSO							

Annex Table 3.8: State-wise Population in Rural Area (in Thousands)

State	1951	1961	1971	1981	1991	2001	2011
Andhra Pradesh	25695	29709	35100	41063	48621	55401	56362
Bihar	27219	32261	38770	47158	57819	74317	92341
Chhattisgarh	7093	8392	10430	11952	14550	16648	19608
Goa	477	503	592	685	690	677	552
Gujarat	11835	15317	19201	23484	27064	31741	34695
Haryana	4705	6283	8263	10095	12409	15029	16509
Jharkhand	8937	10273	11950	14038	17203	20952	25055
Karnataka	14948	18320	22177	26406	31069	34889	37469
Kerala	11723	14350	17881	20682	21418	23574	17471
Madhya Pradesh	15846	19353	24440	29640	36292	44381	52557
Maharashtra	22802	28391	34701	40789	48396	55778	61556
Odisha	14052	16439	20099	23260	27425	31287	34971
Puducherry	317	280	273	288	291	326	395
Punjab	7171	8568	10335	12141	14289	16096	17344
Rajasthan	13015	16874	21222	27051	33939	43293	51500
Tamil Nadu	22786	24696	28734	32456	36781	34922	37230
Uttar Pradesh	52049	61160	72195	86387	106090	131658	155317
West Bengal	20018	26385	33345	40134	49370	57749	62183
India	298644	360298	439046	523867	628856	742618	833463
Source: Census							

Annex Table 3.9: State-wise Population in Urban Area (in thousands)

State	1951	1961	1971	1981	1991	2001	2011
Andhra Pradesh	5420	6275	8403	12488	17887	20809	28219
Bihar	1866	2581	3356	5145	6712	8682	11758
Chhattisgarh	364	763	1208	2058	3065	4186	5937
Goa	71	87	203	323	480	671	907
Gujarat	4428	5317	7497	10602	14246	18930	25745
Haryana	968	1308	1773	2827	4055	6115	8842
Jharkhand	760	1333	2278	3574	4641	5994	7933
Karnataka	4453	5266	7122	10730	13908	17962	23626
Kerala	1826	2554	3466	4771	7680	8267	15935
Madhya Pradesh	2769	3865	5577	8528	12274	15967	20069
Maharashtra	9201	11163	15711	21994	30542	41101	50818
Odisha	594	1110	1845	3110	4235	5517	7004
Punjab	1989	2567	3216	4648	5993	8263	10399
Rajasthan	2955	3281	4544	7211	10067	13214	17048
Tamil Nadu	7334	8991	12465	15952	19078	27484	34917
Uttar Pradesh	8225	8984	11654	18750	25972	34540	44495
West Bengal	6282	8541	10967	14447	18708	22427	29093
India	62444	78937	109114	159463	217566	286120	377106

Source: Census

Annex Table 3.10: GSDP by Sector (in Rs. Crores): West Bengal, Various Years

Industry Group	1980-81	1985-86	1990-91	1995-96	2000-01	2005-06	2010-11	2014-15
Agriculture and Allied Activities	3110	390459	4595	19126	40802	51045	56603	62747
Mining and Quarrying	119	11724	141	808	1882	2859	2537	3704
Manufacturing	2248	246413	2981	10575	14306	22723	34479	38521
Construction	759	85830	1313	2594	6881	16548	19186	25691
Electricity, Gas and Water supply	100	15741	228	1139	2453	4556	5638	6780
Transport Storage and Information and Communication	499	67188	1061	4330	10830	20209	30654	41761
Trade, Hotels and Restaurants	1211	150682	1844	6831	20977	35323	54293	61027
Banking and Insurance	520	80491	1012	4997	9363	14861	26088	45960
Real Estate, Ownership of Dwelling Units and Construction	838	94443	1112	3763	11337	17293	23727	34488
Public Administration	306	44171	703	2950	8026	12191	15827	16595
Other Services	635	73411	846	4177	13718	24181	39805	61111
GSDP	10345	12,60,553	15837	61290	140574	221789	308837	398387
Source: CSO								

Annex Table 3.11: State-wise Poverty Rate (Persons in Millions)

States	1993 - 94 (30 day Recall Period)*		1999 - 00 (30 day Recall Period)*		2004-05 (Based on MRP Consumption) #		2009-10 (Based on MRP Consumption) #		2011-12 (Based on MRP Consumption) #	
	Persons	Percentage	Persons	Percentage	Persons	Percentage	Persons	Percentage	Persons	Percentage
Andhra Pradesh	15.4	22.19	11.9	15.77	23.88	29.90	17.66	21.10	7.88	9.20
Bihar	49.34	54.96	42.56	42.6	48.56	54.40	54.35	53.50	35.82	33.74
Chhattisgarh	.	.	.	.	10.99	49.40	12.19	48.70	10.41	39.93
Goa	0.19	14.92	0.07	4.4	0.36	25.00	0.13	8.70	0.08	5.09
Gujarat	10.52	24.21	6.79	14.07	17.22	31.80	13.62	23.00	10.22	16.63
Haryana	4.39	25.05	1.73	8.74	5.51	24.10	5.00	20.10	2.88	11.16
Jharkhand	.	.	.	.	13.07	45.30	12.62	39.10	12.43	36.96
Karnataka	15.65	33.16	10.44	20.04	18.57	33.40	14.23	23.60	12.98	20.91
Kerala	7.64	25.43	4.1	12.72	6.50	19.70	3.96	12.00	2.40	7.05
Madhya Pradesh	29.85	42.52	29.85	37.43	31.69	48.60	26.18	36.70	23.41	31.65
Maharashtra	30.52	36.86	22.8	25.02	39.33	38.10	27.08	24.50	19.79	17.35
Odisha	16.06	48.56	16.91	47.15	22.02	57.20	15.32	37.00	13.85	32.59
Punjab	2.51	11.77	1.45	6.16	5.38	20.90	4.35	15.90	2.32	8.26
Rajasthan	12.85	27.41	8.18	15.28	21.03	34.40	16.70	24.80	10.29	14.71
Tamil Nadu	20.21	35.03	13.05	21.12	18.68	28.90	12.18	17.10	8.26	11.28
Uttar Pradesh	60.45	40.85	52.99	31.15	73.55	40.90	73.79	37.70	59.82	29.43
West Bengal	25.46	35.66	21.35	27.02	28.91	34.30	24.03	26.70	18.50	19.98
India	320.37	35.97	260.25	26.1	407.61	37.20	354.68	29.80	269.78	21.92

MRP: Mixed Recall Period. *: Lakdawala Methodology. #: Tendulkar Methodology

Source : Planning Commission, National Sample Survey Organization (NSSO), Government of India.

Annex Table 3.12: State-wise Human Development Index and its Components, 1999–2000 and 2007–8

State	Health Index 2000	Health Index 2008	Income Index 1999–2000	Income Index 2007–8	Education Index 1999–2000	Education Index 2007–8	HDI 1999–2000	HDI 2007–8
Andhra Pradesh	0.521	0.580	0.197	0.287	0.385	0.553	0.368	0.473
Bihar	0.506	0.563	0.100	0.127	0.271	0.409	0.292	0.367
Chhattisgarh	0.341	0.417	0.127	0.133	0.365	0.526	0.278	0.358
Goa	0.363	0.650	0.672	0.443	0.751	0.758	0.595	0.617
Gujarat	0.562	0.633	0.323	0.371	0.512	0.577	0.466	0.527
Haryana	0.576	0.627	0.417	0.408	0.512	0.622	0.501	0.552
Jharkhand	0.434	0.500	0.100	0.142	0.271	0.485	0.268	0.376
Karnataka	0.567	0.627	0.260	0.326	0.468	0.605	0.432	0.519
Kerala	0.782	0.817	0.458	0.629	0.789	0.924	0.677	0.790
Madhya Pradesh	0.363	0.430	0.127	0.173	0.365	0.522	0.285	0.375
Maharashtra	0.601	0.650	0.297	0.351	0.606	0.715	0.501	0.572
Odisha	0.376	0.450	0.076	0.139	0.372	0.499	0.275	0.362
Punjab	0.632	0.667	0.455	0.495	0.542	0.654	0.543	0.605
Rajasthan	0.520	0.587	0.293	0.253	0.348	0.462	0.387	0.434
Tamil Nadu	0.586	0.637	0.285	0.355	0.570	0.719	0.480	0.570
Uttar Pradesh	0.398	0.473	0.179	0.175	0.371	0.492	0.316	0.380
West Bengal	0.600	0.650	0.210	0.252	0.455	0.575	0.422	0.492
India	0.497	0.563	0.223	0.271	0.442	0.568	0.387	0.467

Source: India Human Development Report 2011

Annex Table 3.13: State-wise Lorenz Ratio Estimated from MPCE (MRP)

State	Rural			Urban		
	2004-05	2009-10	2011-12	2004-05	2009-10	2011-12
Andhra Pradesh	0.2515	0.2694	0.2434	0.3417	0.3531	0.3097
Bihar	0.1851	0.2153	0.2038	0.3116	0.3189	0.2809
Chattisgarh	0.2508	0.2339	0.2407	0.3540	0.3050	0.3871
Goa	0.2665	0.2194	0.2795	0.3329	0.2514	0.2922
Gujarat	0.2514	0.2516	0.2465	0.2953	0.3088	0.2839
Haryana	0.2953	0.2775	0.2492	0.3257	0.3565	0.3824
Jharkhand	0.1985	0.2120	0.2112	0.3259	0.3429	0.3382
Karnataka	0.2322	0.2313	0.2605	0.3577	0.3747	0.4063
Kerala	0.2941	0.3497	0.3507	0.3527	0.3998	0.3885
Madhya Pradesh	0.2365	0.2764	0.2612	0.3505	0.3652	0.3608
Maharashtra	0.2700	0.2438	0.2516	0.3502	0.3795	0.3581
Odisha	0.2535	0.2474	0.2341	0.3297	0.3753	0.3452
Punjab	0.2626	0.2851	0.2691	0.3233	0.3575	0.3131
Rajasthan	0.2041	0.2136	0.2275	0.3033	0.3155	0.3065
Tamil Nadu	0.2584	0.2566	0.2751	0.3445	0.3274	0.3297
Uttar Pradesh	0.2337	0.2307	0.2478	0.3391	0.3951	0.4052
West Bengal	0.2411	0.2197	0.2351	0.3564	0.3844	0.3816
India	0.2655	0.2758	0.2803	0.3475	0.3706	0.3673

Source: Planning Commission

Annex Table 3.14: State-wise Agricultural Statistics

States	Gross cropped area ('000 hectares)	Cropping Intensity (per cent)	Average size of land holding (hectares)
	2013-14	2013-14	2010-11
Andhra Pradesh	8,127.80	126.05	1.08
Bihar	7,580.10	144.32	0.39
Chhattisgarh	5,697.70	121.6	1.36
Goa	157.9	122.17	1.14
Gujarat	12,487.40	121.22	2.03
Haryana	6,471.20	185.04	2.25
Jharkhand	1,671.90	120.84	1.17
Karnataka	12,266.90	123.62	1.55
Kerala	2,616.70	127.58	0.22
Madhya Pradesh	24,047.00	155.93	1.78
Maharashtra	23,328.20	134.32	1.44
Odisha	5,167.70	114.96	1.04
Punjab	7,847.70	189.32	3.77
Rajasthan	26,119.50	142.98	3.07
Tamil Nadu	5,897.50	125.11	0.8
Uttar Pradesh	25,895.90	156.51	0.76
West Bengal	9,618.50	183.78	0.77
India	2,00,858.50	142.02	1.15

Source: CMIE, States of India

Annex Table 3.15: State-Wise Composition of Household Income of Farming Households (in Rs.)

State	2002-03						2012-13					
	Wages	Cultivation	Farming of Animals	Non-Farm Business	Total	Average Monthly Consumption Expenditure	Wages	Cultivation	Farming of Animals	Non-Farm Business	Total	Average Monthly Consumption Expenditure
Andhra Pradesh	643	743	93	155	1634	2,386	2482	2022	1075	400	5979	5927
Bihar	497	846	265	202	1810	2,459	1323	1715	279	240	3558	5485
Chhattisgarh	709	811	-3	101	1618	2,045	1848	3347	-19	1	5177	4489
Gujarat	925	1164	455	140	2684	3,127	2683	2933	1930	380	7926	7672
Haryana	1268	1494	-236	356	2882	4,414	3491	7867	2645	431	14434	10637
Jharkhand	924	852	86	207	2069	1,897	1839	1451	1193	238	4721	4688
Karnataka	1051	1266	131	168	2616	2,608	2677	4930	600	625	8832	5889
Kerala	2013	1120	154	717	4004	4,250	5254	3531	575	2529	11888	11008
Madhya Pradesh	560	996	-227	101	1430	2,339	1332	4016	732	129	6210	5019
Maharashtra	799	1263	144	257	2463	2,689	2156	3856	539	834	7386	5762
Odisha	573	336	16	137	1062	1,697	1716	1407	1314	539	4976	4307
Punjab	1462	2822	236	440	4960	4,840	4779	10862	1658	760	18059	13311
Rajasthan	931	359	5	203	1498	3,288	2534	3138	967	710	7350	7521
Tamil Nadu	1105	659	110	198	2072	2,506	2902	1917	1100	1061	6980	5803
Uttar Pradesh	559	836	53	185	1633	2,899	1150	2855	543	376	4923	6230
West Bengal	887	737	77	378	2079	2,668	2126	979	225	650	3980	5888
India	819	969	91	236	2115	2,770	2071	3081	763	512	6426	6223

Source: NSSO Situation Assessment Survey of farmers, NSS 59th Round (2002-03) and 70th Round (2012-13)

Annex Table 3.16: State-wise Distribution of Agricultural Land Holdings By Number - 2010-11

State	Large	Marginal	Medium	Semi-medium	Small	All classes
Andhra Pradesh	35653	8424698	397252	1399123	2918374	13175100
Bihar	3129	14744098	81484	414664	948016	16191391
Chhattisgarh	27698	2182834	201841	502989	831118	3746480
Goa	586	59900	2010	5707	9817	78020
Gujarat	48771	1815634	512651	1079533	1429021	4885610
Haryana	45829	778142	194694	283828	314818	1617311
Jharkhand	20242	1848324	128683	282818	428861	2708928
Karnataka	67573	3848834	510745	1266829	2138208	7832189
Kerala	1854	6579692	12044	57028	180171	6830789
Madhya Pradesh	88732	3891016	789143	1654834	2448652	8872377
Maharashtra	67914	6709034	710591	2159109	4052317	13698965
Odisha	5574	3368296	63688	311261	918647	4667466
Punjab	69718	164431	298451	324515	195439	1052554
Rajasthan	403590	2511512	1127122	1335144	1511068	6888436
Tamil Nadu	17371	6266555	150646	502308	1181344	8118224
Uttar Pradesh	25309	18532272	398278	1334266	3035331	23325456
West Bengal	702	5852681	22657	267474	979833	7123347
India	972763	92825979	5875017	13895552	24779150	138348461

Source: Agricultural Census

Annex Table 3.17: State-wise Distribution of Agricultural Land Holdings By Number (in percentage) - 2010-11						
Total Number	Large	Marginal	Medium	Semi-medium	Small	All classes
Andhra Pradesh	0.27%	63.94%	3.02%	10.62%	22.15%	100.00%
Bihar	0.02%	91.06%	0.50%	2.56%	5.86%	100.00%
Chhattisgarh	0.74%	58.26%	5.39%	13.43%	22.18%	100.00%
Goa	0.75%	76.78%	2.58%	7.31%	12.58%	100.00%
Gujarat	1.00%	37.16%	10.49%	22.10%	29.25%	100.00%
Haryana	2.83%	48.11%	12.04%	17.55%	19.47%	100.00%
Jharkhand	0.75%	68.23%	4.75%	10.44%	15.83%	100.00%
Karnataka	0.86%	49.14%	6.52%	16.17%	27.30%	100.00%
Kerala	0.03%	96.32%	0.18%	0.83%	2.64%	100.00%
Madhya Pradesh	1.00%	43.86%	8.89%	18.65%	27.60%	100.00%
Maharashtra	0.50%	48.97%	5.19%	15.76%	29.58%	100.00%
Odisha	0.12%	72.17%	1.36%	6.67%	19.68%	100.00%
Punjab	6.62%	15.62%	28.35%	30.83%	18.57%	100.00%
Rajasthan	5.86%	36.46%	16.36%	19.38%	21.94%	100.00%
Tamil Nadu	0.21%	77.19%	1.86%	6.19%	14.55%	100.00%
Uttar Pradesh	0.11%	79.45%	1.71%	5.72%	13.01%	100.00%
West Bengal	0.01%	82.16%	0.32%	3.75%	13.76%	100.00%
India	0.70%	67.10%	4.25%	10.04%	17.91%	100.00%
Source: Agricultural Census						

Annex Table 3.18: State-wise Distribution of Agricultural Land Holdings By Area - 2010-11

State	Large	Marginal	Medium	Semi-medium	Small	All classes
Andhra Pradesh	552474	3727131	2208770	3684946	4119946	14293266
Bihar	45228	3668728	414941	1072969	1185695	6387561
Chhattisgarh	451344	952786	1152856	1347658	1179403	5084047
Goa	14152	28103	12377	16770	17591	88994
Gujarat	1019668	884823	2930432	2988660	2074884	9898466
Haryana	822519	360474	1185436	814473	462703	3645606
Jharkhand	310715	763906	724846	775052	590764	3165283
Karnataka	993786	1850946	2903687	3393036	3020002	12161457
Kerala	119729	885644	64063	159075	282305	1510816
Madhya Pradesh	1399633	1915352	4544530	4510221	3466141	15835877
Maharashtra	1083852	3185931	3992777	5765450	5739050	19767061
Odisha	132201	1921842	381272	918947	1497752	4852014
Punjab	1028575	101006	1712859	855112	269082	3966634
Rajasthan	7044064	1237578	6918368	3774350	2161876	21136235
Tamil Nadu	349652	2291702	847811	1355509	1643697	6488370
Uttar Pradesh	379806	7170852	2198774	3628857	4243297	17621586
West Bengal	221970	2890646	109787	730577	1556602	5509582
India	16906832	35908264	33827908	37704789	35244061	159591855

Source: Agricultural Census

Annex Table 3.19: State-wise Distribution of Agricultural Land Holdings By Area (in percentage) - 2010-11						
State	Large	Marginal	Medium	Semi-medium	Small	All classes
Andhra Pradesh	3.87%	26.08%	15.45%	25.78%	28.82%	100.00%
Bihar	0.71%	57.44%	6.50%	16.80%	18.56%	100.00%
Chhattisgarh	8.88%	18.74%	22.68%	26.51%	23.20%	100.00%
Goa	15.90%	31.58%	13.91%	18.84%	19.77%	100.00%
Gujarat	10.30%	8.94%	29.60%	30.19%	20.96%	100.00%
Haryana	22.56%	9.89%	32.52%	22.34%	12.69%	100.00%
Jharkhand	9.82%	24.13%	22.90%	24.49%	18.66%	100.00%
Karnataka	8.17%	15.22%	23.88%	27.90%	24.83%	100.00%
Kerala	7.92%	58.62%	4.24%	10.53%	18.69%	100.00%
Madhya Pradesh	8.84%	12.10%	28.70%	28.48%	21.89%	100.00%
Maharashtra	5.48%	16.12%	20.20%	29.17%	29.03%	100.00%
Odisha	2.72%	39.61%	7.86%	18.94%	30.87%	100.00%
Punjab	25.93%	2.55%	43.18%	21.56%	6.78%	100.00%
Rajasthan	33.33%	5.86%	32.73%	17.86%	10.23%	100.00%
Tamil Nadu	5.39%	35.32%	13.07%	20.89%	25.33%	100.00%
Uttar Pradesh	2.16%	40.69%	12.48%	20.59%	24.08%	100.00%
West Bengal	4.03%	52.47%	1.99%	13.26%	28.25%	100.00%
India	10.59%	22.50%	21.20%	23.63%	22.08%	100.00%
Source: Agricultural Census						

Annex Table 3.20: State-wise Net Value Added in Organized Industrial Sector (in Rs. Million)

State	1990-91	1995-96	2000-01	2005-06	2010-11	2014-15
Andhra Pradesh	29814.1	98072.1	88786.7	176611.6	577790.1	280811.4
Bihar	25983.0	52858.5	7292.5	4222.3	44149.9	58237.9
Chhattisgarh	.	.	24927.7	69757.9	128673.9	181512.5
Goa	1577.7	5123.3	14704.8	32952.5	58275.2	136821.4
Gujarat	44682.4	176210.2	168558.6	478715.8	894477.8	1696680.8
Haryana	16361.8	47164.9	55705.4	135892.0	246788.0	487956.8
Jharkhand	.	.	40444.6	125180.2	195178.2	212009.5
Karnataka	27691.4	67496.6	83016.3	208946.4	408607.7	569957.7
Kerala	12220.7	30378.5	35538.1	44678.4	87342.6	119753.5
Madhya Pradesh	30066.9	95323.9	62083.4	71421.1	174509.5	214774.0
Maharashtra	120035.4	329748.8	312609.8	743540.1	1496956.9	2088308.1
Odisha	11527.1	25796.4	23516.8	62874.9	169313.7	166849.3
Punjab	18572.8	40079.1	43008.1	66171.0	203495.3	205237.1
Rajasthan	15555.9	41846.4	52580.1	80270.0	172290.2	326199.2
Tamil Nadu	57928.5	142614.1	165363.2	279810.1	719932.1	878637.9
Telangana	.	.	.	.	.	288316.8
Uttar Pradesh	46248.4	116852.0	95770.2	164259.1	443812.9	437472.3
West Bengal	31984.2	64927.6	56991.8	94705.9	208597.1	184263.0
India	515145.9	1393971.9	1436214.1	3118641.9	7045758.1	9751617.2

Source: ASI, Various years

Annex Table 3.21: State-wise Total Number of Workers in Organized Industrial Sector

State	1990-91	1995-96	2000-01	2005-06	2010-11	2014-15
Andhra Pradesh	699885	1012025	763892	819703	1040473	424075
Bihar	280420	250112	49190	56901	90985	125557
Chhattisgarh	.	.	65894	84578	134813	142799
Goa	12520	15453	21255	29968	36076	45052
Gujarat	523929	678974	553704	669324	992050	1103204
Haryana	189469	242884	217532	305740	427346	580933
Jharkhand	.	.	134317	113591	128410	143595
Karnataka	307929	371416	359199	498526	609005	748372
Kerala	228353	267972	262981	289480	327645	294325
Madhya Pradesh	287899	367823	191131	165807	232158	256924
Maharashtra	908457	1071327	817305	879248	1203023	1305350
Odisha	116918	151471	99126	110246	229404	214836
Punjab	311670	354941	278304	350747	485029	467951
Rajasthan	181076	217788	175566	227081	337868	375780
Tamil Nadu	766377	992220	925389	1114421	1592571	1741427
Telangana	.	.	.	.	.	585456
Uttar Pradesh	619864	612341	401676	500540	626446	673431
West Bengal	578651	651206	455812	420663	513975	504148
India	6307143	7632297	6135238	7136097	9901970	10755288

Source: ASI, Various Years

Annex Table 3.22: State-wise Number of Factories in the Organized Industrial Sector

State	1990-91	1995-96	2000-01	2005-06	2010-11	2014-15
Andhra Pradesh	15205	18500	14029	15790	26286	16012
Bihar	3409	3617	1535	1669	2805	3529
Chhattisgarh	.	.	1275	1478	2358	2809
Goa	220	304	523	543	583	635
Gujarat	10943	13770	14090	14055	21282	23433
Haryana	3070	3896	4448	4304	5967	8243
Jharkhand	.	.	1500	1590	2504	2738
Karnataka	5911	6701	7010	7835	10722	12566
Kerala	3484	4307	4853	5643	6917	7320
Madhya Pradesh	3962	4604	3221	2951	4212	4240
Maharashtra	15595	20536	18527	18711	27892	28601
Odisha	1465	1790	1665	1862	2536	2803
Punjab	6255	6913	7136	8332	12770	12413
Rajasthan	3358	4960	5112	6005	8172	8986
Tamil Nadu	14617	19895	20601	21265	36848	37878
Telangana	.	.	.	.	.	14427
Uttar Pradesh	10417	10613	9634	10503	13756	14867
West Bengal	5606	6482	6091	6077	8232	9112
India	110179	134571	131268	140160	211660	230435

Source: ASI, Various Years

Annex Table 3.23: State-Wise Distribution of Enterprises (in per cent) in the Unorganized Non-Agricultural Sector in Rural and

State	Rural			Urban			Rural + Urban		
	OAE	Estt.	All	OAE	Estt.	All	OAE	Estt.	All
Andhra Pradesh	6.03	5.57	5.99	5.10	3.24	4.66	5.62	3.89	5.34
Bihar	7.50	6.28	7.39	3.43	3.19	3.38	5.70	4.05	5.44
Chhattisgarh	1.57	0.91	1.51	1.12	1.28	1.15	1.37	1.18	1.34
Gujarat	3.09	2.65	3.05	8.02	5.90	7.52	5.28	4.99	5.23
Haryana	1.12	1.80	1.18	1.69	2.60	1.90	1.37	2.38	1.53
Jharkhand	3.76	3.23	3.72	1.30	1.01	1.23	2.67	1.63	2.51
Karnataka	5.40	5.60	5.42	6.22	8.32	6.71	5.76	7.56	6.05
Kerala	2.80	8.53	3.29	4.03	4.92	4.24	3.35	5.93	3.75
Madhya Pradesh	4.27	3.23	4.18	4.37	3.86	4.25	4.32	3.68	4.22
Maharashtra	5.94	5.95	5.94	8.52	11.52	9.22	7.08	9.97	7.54
Odisha	4.62	4.12	4.58	1.61	1.60	1.61	3.29	2.30	3.13
Punjab	1.82	2.72	1.89	2.60	3.25	2.75	2.16	3.10	2.31
Rajasthan	3.94	3.90	3.93	4.73	4.00	4.56	4.29	3.97	4.24
Tamil Nadu	4.66	7.49	4.90	10.47	12.14	10.86	7.23	10.85	7.80
Telangana	4.22	1.87	4.02	4.32	3.82	4.20	4.26	3.28	4.11
Uttar Pradesh	15.03	13.84	14.93	14.42	10.20	13.43	14.76	11.21	14.20
West Bengal	17.96	11.93	17.44	11.21	7.58	10.36	14.97	8.79	13.99
Sub Total	98.78	97.86	98.68	98.47	97.86	98.30	98.64	97.86	98.53
India	100	100	100	100	100	100	100	100	100

Note: OAE: Own-Account Enterprise, Estt: Establishment

Source: NSSO, Key Indicators of Unincorporated Non-Agricultural Enterprises (excluding Construction) in India, 2015-16

Annex Table 3.24: State-Wise Distribution of Workers (in per cent) in the Unorganized Non-Agricultural Sector in Rural and Urban									
State	Rural			Urban			Rural + Urban		
	OAE	Estt.	All	OAE	Estt.	All	OAE	Estt.	All
Andhra Pradesh	5.66	6.67	5.90	5.04	3.67	4.36	5.38	4.50	5.05
Bihar	7.34	4.35	6.64	3.58	2.92	3.25	5.66	3.32	4.77
Chhattisgarh	2.04	1.10	1.82	1.31	1.23	1.27	1.71	1.19	1.52
Gujarat	3.09	3.71	3.24	7.52	7.15	7.34	5.08	6.19	5.50
Haryana	1.00	2.39	1.33	1.56	2.52	2.03	1.25	2.48	1.72
Jharkhand	3.90	2.92	3.67	1.32	0.87	1.10	2.74	1.44	2.25
Karnataka	5.21	5.60	5.30	6.32	8.35	7.33	5.71	7.58	6.42
Kerala	2.54	7.41	3.68	3.74	4.92	4.32	3.08	5.61	4.04
Madhya Pradesh	4.63	3.81	4.43	4.62	4.22	4.42	4.62	4.10	4.43
Maharashtra	5.97	5.44	5.85	8.56	11.69	10.11	7.13	9.95	8.20
Odisha	5.16	3.39	4.74	1.69	1.44	1.57	3.60	1.98	2.99
Punjab	1.58	1.93	1.66	2.40	2.98	2.69	1.95	2.69	2.23
Rajasthan	3.81	4.46	3.96	4.63	4.08	4.36	4.18	4.19	4.18
Tamil Nadu	4.59	8.34	5.48	10.49	12.17	11.32	7.24	11.1	8.70
Telangana	3.53	1.81	3.13	4.28	3.74	4.02	3.87	3.21	3.62
Uttar Pradesh	16.64	16.88	16.7	16.17	10.54	13.37	16.43	12.3	14.86
West Bengal	17.65	12.16	16.36	10.41	7.13	8.79	14.41	8.53	12.18
Sub Total	98.8	98.53	98.74	98.56	98.06	98.31	98.7	98.16	98.51
India	100	100	100	100	100	100	100	100	100
Note: OAE: Own-Account Enterprise, Estt: Establishment									
Source: NSSO, Key Indicators of Unincorporated Non-Agricultural Enterprises (excluding Construction) in India, 2015-16									

Annex Table 3.25: State-Wise Distribution, by Location, of Enterprises (in per cent) in the Unorganized Non-Agricultural Sector in								
State	Rural				Rural			
	Within household	Outside household premises		All	Within household	Outside household		All
		With fixed	Without fixed			With fixed	Without	
Andhra Pradesh	55.2	27.9	16.9	100	41.7	39.6	18.6	100
Bihar	45.9	40.8	13.3	100	29.9	62.3	7.8	100
Chhattisgarh	66.2	25.5	8.3	100	32.0	59.0	9.1	100
Gujarat	40.8	35.5	23.7	100	36.8	42.1	21.2	100
Haryana	38.8	52.6	8.6	100	19.4	71.0	9.6	100
Jharkhand	66.0	16.3	17.9	100	37.7	50.3	12.0	100
Karnataka	47.7	37.2	15.1	100	23.6	60.4	16.0	100
Kerala	27.9	55.8	16.3	100	24.7	57.6	17.7	100
Madhya Pradesh	71.3	22.4	6.4	100	41.1	49.2	9.7	100
Maharashtra	48.2	40.2	11.6	100	26.7	61.7	11.6	100
Odisha	54.8	29.2	16.1	100	25.6	62.2	12.3	100
Punjab	37.7	52.5	9.8	100	28.6	64.4	7.0	100
Rajasthan	50.7	40.3	9.0	100	44.7	48.3	7.0	100
Tamil Nadu	53.1	36.3	10.5	100	34.1	57.1	8.7	100
Telangana	72.9	16.2	10.9	100	42.5	46.0	11.5	100
Uttar Pradesh	51.5	32.9	15.6	100	39.4	48.1	12.4	100
West Bengal	64.1	18.2	17.7	100	43.0	42.7	14.4	100
India	53.7	31.9	14.3	100	33.9	53.8	12.3	100

Source: NSSO, Key Indicators of Unincorporated Non-Agricultural Enterprises (excluding Construction) in India, 2015-16

Annex Table 3.26: State-Wise Annual GVA (in Rs. Crores) of Enterprises in the Unorganized Non-Agricultural Sector in Rural and										
State	Rural			Urban			Rural + Urban			Share of State in
	OAE	Estt.	All	OAE	Estt.	All	OAE	Estt.	All	
Andhra Pradesh	10187	7483	17670	11810	15355	27166	21997	22838	44838	3.9
Bihar	21575	5054	26628	12256	12672	24930	33831	17727	51558	4.5
Chhattisgarh	2571	955	3524	2674	4858	7532	5245	5813	11057	1.0
Gujarat	7407	10787	18197	23119	39728	62845	30526	50516	81042	7.0
Haryana	3648	3902	7548	6581	16468	23044	10228	20362	30596	2.7
Jharkhand	6830	3754	10585	3264	3324	6589	10094	7082	17174	1.5
Karnataka	13515	9085	22600	23538	46148	69684	37055	55233	92284	8.0
Kerala	8916	14315	23232	11806	30622	42427	20722	44937	65658	5.7
Madhya Pradesh	6881	4246	11128	11265	16961	28223	18146	21207	39352	3.4
Maharashtra	16424	11202	27625	32959	74841	107797	49383	86034	135420	11.8
Odisha	7270	3510	10780	3528	5952	9481	10797	9462	20260	1.8
Punjab	5249	2698	7946	8378	14644	23026	13627	17342	30970	2.7
Rajasthan	10518	6434	16951	15279	23657	38935	25797	30091	55886	4.9
Tamil Nadu	10689	11309	21997	29043	55000	84044	39731	66309	106041	9.2
Telangana	6820	3269	10089	11510	18593	30104	18329	21861	40193	3.5
Uttar Pradesh	29942	14038	43981	39711	42919	82630	69652	56961	126612	11.0
West Bengal	25657	11523	37179	23040	25383	48423	48696	36906	85602	7.4
Sub total	207720	131328	339047	293496	496678	790174	501214	628003	1129224	98.0
India	211363	133193	344551	299380	508404	807786	510743	641598	1152338	100

Note: OAE: Own-Account Enterprise, Estt: Establishment

Source: NSSO, Key Indicators of Unincorporated Non-Agricultural Enterprises (excluding Construction) in India, 2015-16

Annex Table 3.27: State-wise Annual GVA (Rs.) per Enterprise in the Unorganized Non-Agricultural Sector in Rural and Urban

State	Rural			Urban			Rural + Urban		
	OAE	Estt.	All	OAE	Estt.	All	OAE	Estt.	All
Andhra Pradesh	56873	482488	90794	97999	655344	188730	73415	586497	132432
Bihar	96895	288153	110859	150960	548103	238999	111341	435984	149657
Chhattisgarh	55164	373065	71692	101210	526295	211289	71823	493071	130374
Gujarat	80751	1463574	183623	121865	933237	270556	108465	1011529	244558
Haryana	109777	774138	197233	164969	874116	392441	139885	853019	315418
Jharkhand	61120	416135	87645	106217	456653	173356	70847	434232	108165
Karnataka	84311	581647	128466	159864	768622	336185	120483	730022	240825
Kerala	107268	603005	217404	123860	865015	324561	116131	759835	276363
Madhya Pradesh	54208	470787	81851	108820	610335	214950	78740	576132	147243
Maharashtra	93139	677670	143233	163543	899206	378555	130688	862499	283530
Odisha	52970	304918	72468	92493	515811	190836	61565	410504	102103
Punjab	97268	354970	129083	136388	623142	271081	118095	557617	211413
Rajasthan	89966	592997	132675	136505	818569	276470	112728	757006	208070
Tamil Nadu	77319	541368	138236	117260	626420	250518	102952	610074	214394
Telangana	54485	626171	77376	112572	671698	231696	80601	664474	154399
Uttar Pradesh	67131	367192	90822	116385	583133	199205	88479	509310	140827
West Bengal	48213	346351	65755	86827	464977	151351	61061	420059	96686
India	71217	478319	106136	126529	703858	261554	95753	641104	181908
Note: OAE: Own-Account Enterprise, Estt: Establishment									
Source: NSSO, Key Indicators of Unincorporated Non-Agricultural Enterprises (excluding Construction) in India, 2015-16									

Annex Table 3.28: State-wise Annual GVA (Rs.) per Worker in the Unorganized Non-Agricultural Sector in Rural and Urban Areas,									
State	Rural			Urban			Rural + Urban		
	OAE	Estt.	All	OAE	Estt.	All	OAE	Estt.	All
Andhra Pradesh	47193	96079	60156	75712	137912	101620	59157	120693	79912
Bihar	77106	98870	80467	110566	142673	124850	86600	126675	97170
Chhattisgarh	33039	74070	38864	65882	129671	96504	44298	115453	65527
Gujarat	62861	248776	112882	99329	183872	140027	87072	194723	132854
Haryana	95379	139044	113852	136327	215040	184606	118223	194665	160064
Jharkhand	45925	109507	57838	79834	126210	98009	53237	116766	68631
Karnataka	68005	138676	85525	120232	182153	155160	93923	173220	129366
Kerala	92941	165356	127292	102193	206839	160969	97996	191532	147191
Madhya Pradesh	39019	95076	50349	78768	132849	104274	56819	123057	80034
Maharashtra	72143	178541	95129	124413	210649	173813	100254	205830	148719
Odisha	36960	88268	45588	67395	136213	98710	43357	113372	60933
Punjab	87245	118941	95923	112616	161952	139683	101273	153328	125047
Rajasthan	72449	123196	85872	106495	191091	145679	89371	170949	120272
Tamil Nadu	61026	115731	80617	89443	148703	120999	79486	141812	109610
Telangana	50618	153841	64681	86781	163261	122114	68558	161780	99857
Uttar Pradesh	47205	71811	53002	79348	134488	100819	61381	110678	76762
West Bengal	38151	80958	45628	71460	118002	90086	48945	103251	63299
India	55459	114024	69198	96718	167627	131811	73951	152723	103744
Note: OAE: Own-Account Enterprise, Estt: Establishment									
Source: NSSO, Key Indicators of Unincorporated Non-Agricultural Enterprises (excluding Construction) in India, 2015-16									

Annex Table 3.29: State-wise Proportion (per 1000) of informal sector workers in non-agriculture			
States	2004-05	2009-10	2011-12
Andhra Pradesh	799	734	746
Bihar	809	587	664
Chhattisgarh	707	542	651
Goa	622	285	355
Gujarat	736	785	729
Haryana	702	691	638
Jharkhand	666	572	694
Karnataka	757	713	674
Kerala	773	731	740
Madhya Pradesh	659	580	678
Maharashtra	690	617	642
Odisha	742	625	700
Punjab	759	709	785
Rajasthan	814	664	723
Tamil Nadu	792	748	707
Uttar Pradesh	817	778	787
West Bengal	775	763	780
All India	749	691	710

Source: NSSO Informal Sector and Conditions of Employment in India, 61st, 66th and

Annex Table 3.30: State-wise Average MPCE (in RS.)in different Decile classes of MPCE in Rural Areas (MMRP)													
State	MPCE Decile class (%)												
	0-5	5-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80	80-90	90-95	95-100	All
Andhra Pradesh	745	930	1061	1197	1332	1458	1585	1773	2009	2354	2884	4982	1754
Bihar	525	656	741	844	927	1001	1073	1167	1299	1521	1800	2413	1127
Chhattisgarh	426	562	624	721	806	884	948	1030	1176	1374	1659	2756	1027
Goa	1154	1345	1412	1612	1771	2111	2288	2603	2829	3127	3618	6657	2408
Gujarat	607	814	931	1043	1151	1271	1394	1531	1788	2110	2634	4205	1536
Haryana	836	1024	1211	1414	1606	1794	2014	2267	2619	3139	3870	5679	2176
Jharkhand	443	574	654	743	812	896	973	1052	1147	1310	1567	2350	1006
Karnataka	706	811	914	1045	1162	1262	1388	1519	1682	2087	2701	4894	1561
Kerala	832	1049	1219	1436	1642	1861	2142	2440	2864	3587	4866	12224	2669
Madhya Pradesh	429	544	645	759	845	937	1054	1170	1337	1635	1989	3318	1152
Maharashtra	633	846	981	1110	1225	1326	1450	1603	1813	2180	2726	4807	1619
Odisha	436	534	608	702	780	852	931	1037	1171	1374	1666	2505	1003
Punjab	941	1128	1270	1478	1658	1861	2107	2378	2714	3330	4117	7117	2345
Rajasthan	622	809	955	1095	1230	1348	1469	1618	1819	2113	2574	4651	1598
Tamil Nadu	587	766	915	1087	1241	1380	1522	1711	1972	2445	3170	4786	1693
Uttar Pradesh	490	605	693	788	867	955	1054	1167	1316	1580	1961	3221	1156
West Bengal	549	703	799	890	978	1080	1189	1305	1462	1757	2134	3524	1291
India	521	666	783	905	1018	1136	1266	1427	1645	2007	2556	4481	1430

Source: NSSO Household Consumer Expenditure Survey, 68th Round

Annex Table 3.31: State-wise Average MPCE (in Rs.) in different Decile classes of MPCE in Urban areas (MMRP)													
	MPCE decile class (%)												
State	0-5	5-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80	80-90	90-95	95-100	All
Andhra Pradesh	899	1110	1345	1625	1833	2097	2367	2740	3325	3900	4831	8374	2685
Bihar	559	654	800	927	1044	1185	1302	1494	1800	2289	2894	4352	1507
Chhattisgarh	540	664	787	959	1112	1284	1547	1832	2218	2903	4022	6858	1868
Goa	976	1367	1616	1847	2138	2510	2963	3247	3747	4420	5505	8269	3051
Gujarat	923	1133	1328	1594	1853	2100	2388	2676	3053	3663	4497	7754	2581
Haryana	907	1197	1551	1877	2137	2455	2854	3260	3831	5714	9114	17915	3817
Jharkhand	626	756	931	1130	1355	1634	1871	2108	2506	2992	3727	6197	2018
Karnataka	755	956	1168	1378	1634	2004	2448	2913	3360	4357	6581	13683	3026
Kerala	862	1169	1353	1590	1856	2184	2538	2946	3559	4783	7150	17356	3408
Madhya Pradesh	621	756	892	1071	1225	1420	1671	1966	2379	3158	4428	7808	2058
Maharashtra	929	1235	1501	1762	1998	2276	2597	3016	3562	4585	6195	12850	3189
Odisha	547	691	822	1010	1202	1332	1561	1896	2341	3119	4362	6671	1941
Punjab	890	1157	1400	1656	1903	2135	2411	2826	3319	4050	5358	9027	2794
Rajasthan	795	1001	1221	1443	1636	1845	2096	2349	2699	3453	4755	8788	2442
Tamil Nadu	832	1051	1242	1485	1737	1957	2221	2601	3078	3865	5224	8959	2622
Uttar Pradesh	588	736	860	1017	1163	1319	1553	1858	2251	2982	4642	9037	2051
West Bengal	711	886	1052	1282	1544	1832	2121	2491	3032	3989	5546	10027	2591
India	701	909	1118	1363	1625	1888	2181	2548	3063	3893	5350	10282	2630

Source: NSSO Household Consumer Expenditure Survey, 68th Round

Annex Table 3.32: State-wise Distribution of Population across MPCE (MMRP) Classes (in Rs.) in Rural Areas in 2011-12 (per 1000 no. of persons in MPCE class)													
State	MPCE (MMRP) Classes												
	≤ 525	525-	600-	720-	825-	925-	1035-	1165-	1335-	1585-	2055-	>2625	All
Andhra Pradesh	2	0	15	21	30	59	97	125	200	217	132	101	1000
Bihar	21	25	88	95	121	154	146	122	100	90	29	10	1000
Chhattisgarh	48	77	125	124	135	151	85	89	75	55	20	16	1000
Goa	0	0	0	1	8	0	4	66	144	196	234	348	1000
Gujarat	15	2	28	33	74	80	125	143	177	153	93	75	1000
Haryana	0	3	5	15	15	37	50	87	126	229	187	247	1000
Jharkhand	45	47	129	152	108	148	135	93	73	46	11	13	1000
Karnataka	0	2	23	56	80	85	106	161	183	152	70	81	1000
Kerala	1	1	6	10	21	28	60	78	117	198	184	296	1000
Madhya Pradesh	60	51	100	112	112	100	111	107	82	101	33	32	1000
Maharashtra	14	3	13	37	43	83	109	158	187	182	90	84	1000
Odisha	66	68	132	154	125	106	97	85	78	56	19	13	1000
Punjab	0	0	0	9	8	25	53	84	133	221	196	271	1000
Rajasthan	9	7	33	29	57	78	89	140	194	201	96	68	1000
Tamil Nadu	14	9	37	42	56	59	84	112	176	188	101	123	1000
Uttar Pradesh	29	40	107	117	128	112	118	112	90	85	32	29	1000
West Bengal	17	14	53	94	107	119	129	136	135	113	47	35	1000
All-India	21	22	63	76	86	98	109	122	132	134	70	68	1000

Source: NSSO Household Consumer Expenditure Survey, 68th Round

Annex Table 3.33: State-wise Distribution of Population across MPCE (MMRP) Classes (in Rs.) in Urban Areas in 2011-12 (per 1000 no. of persons in MPCE class)

State	MPCE (MMRP) Classes												
	<=725	725-860	860 -	1090 -	1296 -	1510 -	1760 -	2070 -	2460 -	3070 -	4280 -	>6015	All
Andhra Pradesh	4	11	54	67	65	122	117	132	142	175	65	45	1000
Bihar	106	84	196	157	117	76	72	68	64	45	10	5	1000
Chhattisgarh	118	82	137	122	87	86	86	81	67	71	38	25	1000
Goa	0	8	22	30	40	126	98	113	156	247	111	50	1000
Gujarat	2	8	52	75	86	93	137	131	177	151	52	36	1000
Haryana	8	5	49	27	58	63	120	124	154	182	77	132	1000
Jharkhand	63	46	119	95	95	82	147	87	132	88	25	21	1000
Karnataka	21	21	83	86	96	82	79	83	135	162	62	89	1000
Kerala	8	11	36	73	93	88	109	113	147	139	88	95	1000
Madhya Pradesh	58	71	127	131	103	93	97	86	81	73	46	32	1000
Maharashtra	3	14	27	44	64	98	128	129	155	169	95	74	1000
Odisha	82	89	115	126	128	71	86	81	70	79	43	30	1000
Punjab	1	18	41	58	79	94	135	140	128	182	65	59	1000
Rajasthan	10	26	70	69	109	122	137	158	108	96	57	38	1000
Tamil Nadu	9	18	60	83	94	95	143	117	135	132	61	54	1000
Uttar Pradesh	68	81	144	145	94	90	95	71	73	58	40	42	1000
West Bengal	19	47	100	90	84	77	117	107	115	121	63	60	1000
All-India	25	34	78	86	85	93	116	112	124	129	62	56	1000

Source: NSSO Household Consumer Expenditure Survey, 68th Round

Annex Table 3.34: State-wise Monthly per Capita Consumer Expenditure (MMRP) over Broad Categories of Goods and Services in Rural Areas - July 2011- June 2012

State	Cereal	Gram	Cereal Substitutes	Pulses and Pulse Products	Milk and Milk Products	Sugar	Salt	Edible Oil	Egg, Fish and Meat	Vegetables	Fruits (Fresh)	Fruits (Dry)	Spices	Beverages, Refreshments, etc.	Food: Total
Andhra Pradesh	171.98	1.09	0.02	51.88	98.91	16.9	3.04	57.21	125.05	102.22	44.87	13.32	71.09	144	901.58
Bihar	168.61	2.76	0.41	32.7	92.78	16.41	2.69	49.95	59.42	98.94	20.38	2.76	39.42	80.41	667.64
Chhattisgarh	131.05	1.38	0.46	32.23	13.84	17.97	2.26	45.06	42.56	105.79	17.31	2.36	38	91.2	541.47
Goa	172.81	5.23	0	29.53	146.35	29.77	2.7	52.96	264.24	91.89	159.48	1.33	83.45	134.68	1174.42
Gujarat	125.78	2.13	0.38	46.49	195.61	31.88	1.44	88.9	24.18	116.45	31.33	7.55	57.92	112.68	842.74
Haryana	119.76	4.52	0	38.42	474.57	56.3	2.95	43.25	19.54	124.7	60.08	10.55	51.51	127.18	1133.34
Jharkhand	174.13	3.26	0.02	25.54	49.37	14.81	2.44	41.82	50.87	89.33	11.76	1.32	34.51	87.94	587.12
Karnataka	150.06	2.94	0.02	49.03	75.25	23.39	2.44	54.47	84.64	82.1	51.93	15.36	62.34	147.75	801.72
Kerala	143.51	6.75	8.43	34.48	91.79	24.96	2.2	49	215.26	93.18	109.48	9.1	75.3	283.77	1147.22
Madhya Pradesh	130.66	0.93	1.04	43.55	104.36	25.58	2.11	48.06	21.76	69.35	21.35	4.64	46.84	89.39	609.61
Maharashtra	148.88	1.43	6.76	54.64	94.13	33.26	2.52	76.14	61.86	95.24	41.81	38.26	67.01	126.76	848.72
Odisha	167.84	0.46	0.01	31.84	25.75	12.51	2.9	33.97	60.61	101.72	21.1	1.04	33.23	80.06	573.05
Punjab	121.14	6.87	0	42.41	333.62	63.08	2.78	67.57	12.87	120.82	41.48	8.41	53.62	158.21	1032.87
Rajasthan	128.7	0.68	0.05	29.15	263.09	37.33	2.51	53.16	17.32	82.32	27.24	7.48	56.44	100.92	806.38
Tamil nadu	151.33	5.99	0.16	44.77	89.13	12.57	2.62	41.31	110.48	93.89	50.54	4.92	78.55	185.29	871.55
Uttar Pradesh	129.85	1.13	0.06	40.85	113.82	24.53	1.91	47.56	27.53	80.99	20.15	6.19	37.37	80.34	612.28
West Bengal	209.22	0.52	0.02	26.41	32.14	15.85	2.57	57.84	131.29	105.7	23.49	1.62	41.49	103.57	751.75
India	152.91	2.07	0.91	39.51	114.9	23.69	2.44	53.44	68.46	94.62	32.16	8.36	50.08	112.94	756.49

Source: NSSO Household Consumer Expenditure Survey, 68th Round

Annex Table 3.34: State-wise Monthly per Capita Consumer Expenditure (MMRP) over Broad Categories of Goods and Services in Rural Areas - July 2011-June 2012 (Concluded)

State	Pan, Tobacco and Intoxicants	Fuel and Light	Clothing and Bedding	Footwear	Education	Medical (Institutional)	Medical (Non-Institutional)	Entertainment	Minor Durable-Type Goods	Toilet Articles	Other Household Consumables	Consum. Services Excl. Conveyance	Conveyance	Rent	Taxes and Cesses	Durable Goods	Non-Food: Total	Total Expenditure
Andhra Pradesh	88.98	104.78	101.19	14.5	59.23	34.24	91.17	27.54	4.15	45.28	40.09	69.87	72.32	21.1	6.38	71.59	852.4	1753.96
Bihar	28.44	97.44	73.83	10.34	29.06	12.01	39.83	7.21	6.92	21.75	19.33	52.06	20.17	0.74	0.01	39.96	459.1	1126.75
Chhattisgarh	35.19	100.41	77.47	10.68	17.59	16.38	40.36	9.88	5.86	29.15	23.74	35.72	30.1	1.4	1.46	49.86	485.26	1026.73
Goa	31.49	156.57	132.64	29.16	33.38	15.53	83.63	51.08	24.67	73	36.67	135.54	228.8	65.28	36.57	99.43	1233.47	2407.88
Gujarat	44.18	133.42	77.69	15.24	34.09	34.4	47.18	18.51	6.97	29.84	27.53	62.87	78.2	6.1	5.47	71.24	692.92	1535.66
Haryana	39.89	155.3	146.55	32.01	156.63	34.16	79.14	20.32	2.87	41.35	40.25	78.46	116.46	11.89	2.36	85.05	1042.7	2176.04
Jharkhand	32.15	92.17	70.41	11.01	21.61	7.85	31.7	8.37	3.9	20.76	21.29	39.42	29.29	2.28	0.95	25.25	418.4	1005.55
Karnataka	63.56	104.3	85.86	15.54	36.08	65.54	56.97	22.1	6.36	33.23	33.04	62.76	75.81	9.28	9	80.15	759.57	1561.28
Kerala	71.48	121.36	134.61	21.43	97.53	92.85	151.56	36.69	5.75	42.55	40.71	125.85	162.51	23.94	8.31	384.38	1521.51	2668.73
Madhya Pradesh	44.37	114.02	68.69	13.44	26.44	17.74	48.27	8.29	4.15	26.71	25.02	48.28	45.16	1.99	1.63	48.6	542.79	1152.39
Maharashtra	43.11	126.96	99.43	17.1	47.11	46.47	68.98	17.3	5.84	36.8	33.45	67.6	80.93	10.42	14.12	54.89	770.5	1619.22
Odisha	30.16	103.83	63.8	7.33	20.38	20.38	46.19	8.83	3.64	21.21	16.74	26.23	23.36	2.36	0.7	34.45	429.57	1002.61
Punjab	51.93	229.06	140.71	31.76	138.88	62.69	133.57	22.44	3.98	48.31	51.66	92.49	147.02	5.41	8.69	143.19	1311.8	2344.66
Rajasthan	75.41	146.29	94.51	20.39	64.65	26.14	66.1	10.02	5.9	31.02	33.23	77.96	75.81	2.08	2.71	58.9	791.13	1597.5
Tamil nadu	57	100.52	83.83	10.94	81.4	32.6	66.11	28.9	3	41.11	43.96	67.68	104.7	18.37	4.68	76.59	821.38	1692.93
Uttar Pradesh	28.68	99.12	73.48	12.64	45.15	33.58	72.05	6.04	2.89	22.95	19.21	44.45	41.24	1.46	0.31	40.49	543.75	1156.03
West Bengal	32.82	114.32	75.52	9	47.26	22.46	68.58	10.27	2.9	26.83	20.77	32.31	32.51	1.16	0.88	41.33	538.93	1290.68
India	45.93	114.11	85.68	14.61	49.97	30.81	64.37	14.21	4.65	29.99	27.35	57.04	60.09	6.5	3.53	64.64	673.47	1429.96

Source: NSSO Household Consumer Expenditure Survey, 68th Round

Annex Table 3.35: State-wise Monthly per Capita Consumer Expenditure (MMRP) over Broad Categories of Goods and Services in Urban Areas - July 2011-June 2012

State	Cereal	Gram	Cereal Substitutes	Pulses and Pulse	Milk and Milk Products	Sugar	Salt	Edible Oil	Egg, Fish and	Vegetables	Fruits (Fresh)	Fruits (Dry)	Spices	Beverages, Refreshments, etc.	Food: Total
Andhra Pradesh	204.04	1.05	0.02	59.06	145.65	20.57	3.03	65.5	133.23	108.4	71.71	22.75	74.99	225.65	1135.65
Bihar	186.73	3.41	0.01	38.27	110.3	18.06	2.65	57.07	58.08	107.33	32.39	6.71	41.38	98.71	761.11
Chhattisgarh	165.93	1.74	0.17	48.11	66.86	24.31	3.19	57.01	49.62	136.23	40.41	8.14	47.3	138.9	787.92
Goa	191.27	5.87	0	39.77	224.89	28.47	2.9	64.77	328.95	99.65	154.57	16.87	81.46	207.57	1447.01
Gujarat	153.12	2.75	0.76	53.45	267.03	34.92	2.17	106.74	29.59	155.55	63.81	25.98	72.73	198.58	1167.17
Haryana	141.04	5.82	0	48.87	452.05	46.13	3.09	62.66	20.58	153.33	115.98	28.86	62.62	353.68	1494.72
Jharkhand	210.54	6.69	0	39.6	115.46	20.48	3.08	59.57	81.34	126.72	47.86	10.52	44.55	172.84	939.26
Karnataka	185.45	3.36	0.06	59.13	132.37	24.07	2.68	66.02	110.17	102.13	98.28	26.2	73.1	329.61	1212.63
Kerala	155.6	8.06	5.02	39.69	112.98	26.17	2.29	55.36	235.29	102.52	134.01	13.55	75.95	293.75	1260.23
Madhya Pradesh	141.44	0.66	2.26	52.4	167.14	30.49	2.59	63.02	40.3	91.63	43.88	14.51	57.45	160.64	868.42
Maharashtra	184.27	1.9	5.6	62.61	182.18	31.95	2.82	87.45	106.35	136.77	88.34	46.85	70.12	318.16	1325.36
Odisha	202.95	0.81	0	42.11	69.17	17.34	3.09	44.48	88.81	126.28	43.23	4.62	43.2	195.59	881.67
Punjab	139.85	7.79	0.03	48.17	347.33	48.12	2.83	72.74	20.98	131.1	64.05	11.15	57.42	193.43	1145
Rajasthan	147.35	0.56	0.14	32.47	294.81	34.44	2.82	65.86	34.11	107.55	60.55	19.32	59.34	234.1	1093.42
Tamil nadu	171.65	6.83	0.24	52.37	146.67	15.43	2.79	49.35	126.76	108.77	81.63	8.37	82.58	265.87	1119.31
Uttar Pradesh	149.64	1.53	0.3	48.14	192.29	29.36	2.42	61.93	45.41	107.32	46.55	16.48	49.73	151.29	902.4
West Bengal	206.87	0.88	0.03	35.66	84.39	21.1	3.21	77.15	227.27	134.16	58.15	6.09	51.36	239.87	1146.2
India	173.82	2.9	1.23	50.76	184.31	27.35	2.76	70.03	95.99	121.7	69.51	20.61	63.73	236.18	1120.88

Source: NSSO Household Consumer Expenditure Survey, 68th Round

Annex Table 3.35: State-wise Monthly per Capita Consumer Expenditure (MMRP) over Broad Categories of Goods and Services in Urban Areas - July 2011-June 2012 (Concluded)

State	Pan, Tobacco and	Fuel and Light	Clothing and Bedding	Footwear	Education	Medical (Institutional)	Medical (Non-Institutional)	Entertainment	Minor Durable-Type	Toilet Articles	Other Household	Consum. Services Excl.	Conveyance	Rent	Taxes and Cesses	Durable Goods	Non-Food: Total	Total Expenditure
Andhra Pradesh	61.61	139.89	154.86	25.67	184.41	40.38	104.08	47.68	7.03	63.04	50.64	136.41	164.42	243.4	21.39	104.53	1549.43	2685.09
Bihar	21.16	129.48	95.42	15.57	98.11	23.55	54.05	14.57	7.97	29.21	24.99	67.8	51.64	59.62	1.66	50.66	745.47	1506.58
Chhattisgarh	47.11	141.76	131.39	22.79	116.59	25.05	63.39	40.01	6.64	49.68	39.31	93.32	106.32	58.39	16.9	121.3	1079.95	1867.86
Goa	16.93	177.98	147.11	32.4	77.15	48.11	93.6	72.34	26.96	78.03	46.53	188.34	286.4	140.89	38.13	133.31	1604.22	3051.19
Gujarat	43.61	195.54	130.91	24.97	136.58	50.84	69.41	48.89	10.79	51.93	43.47	136.5	170.86	98.99	17.64	183.21	1414.12	2581.28
Haryana	38.65	238.91	210	49.9	336.14	44.58	104.81	62.71	9.18	68.9	61.15	218.59	284.91	346.4	17.44	230.37	2322.62	3817.33
Jharkhand	33.07	139.57	141.03	21	136.69	47.67	60.63	36.74	16.43	49.66	37.62	94.06	107.15	99.5	4.16	54.03	1079.03	2018.29
Karnataka	48.68	163.36	143.49	28.56	203.26	57.36	79.56	60.35	10.49	68.35	57.01	173.94	209.73	360.04	35.51	113.22	1812.89	3025.52
Kerala	63.68	158.64	176.47	26.85	168.46	103.38	171.41	46	8.25	49.26	45.63	192.26	242.47	109.49	18.73	567.22	2148.22	3408.45
Madhya Pradesh	39.86	170.1	105.59	21.59	143.75	31.73	93.74	30.53	5.85	47.4	37.68	98.38	135.24	82.8	14.12	131.24	1189.61	2058.02
Maharashtra	37.61	205.1	158.73	31.84	210.55	86.94	107.75	54.63	9.35	71.08	57.67	211.88	212.58	206.69	47.3	154.08	1863.79	3189.14
Odisha	35.29	142.85	115.82	17.27	111.24	15.93	72.57	29.47	9.5	33.22	30.23	79.4	101.28	177.47	9.85	77.57	1058.97	1940.61
Punjab	40.69	263.78	159.36	35.57	225.25	72.74	124.19	40.61	5.05	58.51	55.64	138.84	191.47	78.19	10.03	149.1	1649.02	2794.02
Rajasthan	41.31	180.97	146.14	32.37	227.3	19.61	72.22	33.35	4.5	49.75	44.93	118.77	180.25	86.44	11.83	99.27	1348.99	2442.4
Tamil nadu	40.14	141.16	115.93	18.53	171.44	58.14	90.85	41.8	6.58	55.64	53.81	138.63	182.88	237.65	16.23	133.48	1502.88	2622.18
Uttar Pradesh	31.35	159.15	120.38	22.24	158.78	37.65	89.09	26.02	4.48	39.56	34.27	94.59	124.03	96.01	10.1	101.14	1148.83	2051.22
West Bengal	42.47	195.18	145.75	20.62	175.44	56.58	136	33.93	9.03	53.16	42.52	161.43	121.63	90.7	9.67	150.73	1444.84	2591.04
India	42.3	175.86	141.09	26.34	181.5	51.44	94.27	42.24	7.91	55.39	46.71	147.21	171.46	164.17	21.54	139.36	1508.78	2629.65

Source: NSSO Household Consumer Expenditure Survey, 68th Round

Annex Table 3.36: State-wise Deposits by Scheduled Commercial Banks (in Rs. Billion)						
State	1990	1995	2000	2005	2010	2015
Andhra Pradesh	94	202	464	982	2493	1933
Bihar	83	153	374	410	1004	2168
Chhattisgarh	-	-	-	165	478	992
Goa	13	28	65	116	292	515
Gujarat	102	235	483	977	2152	4778
Haryana	34	75	171	368	1092	2227
Jharkhand	-	-	-	275	636	1421
Karnataka	84	197	459	1077	2898	6343
Kerala	66	173	390	691	1521	3284
Madhya Pradesh	66	134	309	480	1182	2793
Maharashtra	328	798	1502	3822	12020	21500
Odisha	24	53	127	266	824	1901
Punjab	87	179	387	658	1332	2620
Rajasthan	46	106	238	428	1067	2355
Tamil Nadu	113	258	552	1096	2836	5453
Uttar Pradesh	179	361	827	1354	3123	6725
West Bengal	155	281	598	1119	2761	5537
India	1719	3792	8214	17468	45610	89221
Source : Basic Statistical Returns of Scheduled Commercial Banks in India, RBI, Various Issues.						

Annex Table 3.37: State-wise Percentage of Households having assets

State	Radio, Transister	Television	Computer/Laptop	Landline only	Mobile only	Both Landline and	Bicycle	Scooter, Motor Cycle, Moped	Car, Jeep, Van	None of the specified assets
Andhra Pradesh	9.3	58.8	8.4	4.1	54.9	4.1	32.1	18.6	2.7	19.4
Bihar	25.8	14.5	7.1	2.3	51.6	1.7	48.7	8.1	1.7	25.6
Chhattisgarh	11	31.3	4.6	1.5	27.2	2	61	15.6	2.3	27.1
Goa	31.1	81.1	31.1	12.1	53.8	23.3	24.6	56.9	24.6	4.6
Gujarat	19.4	53.8	8.8	3.3	58.6	7.1	34.8	34.1	6.1	18.7
Haryana	17.4	67.9	13.3	4.5	66.9	8	44.8	33.3	10.5	9.4
Jharkhand	17.5	26.8	6.9	2	44.1	1.9	58.8	16.1	2.8	21
Karnataka	22.3	60	12.8	7	56.5	8.1	33.9	25.6	6.3	14.3
Kerala	29.7	76.8	15.8	11.6	46.8	31.3	20.5	24.1	10.2	4.8
Madhya Pradesh	14.5	32.1	5.9	2.4	40.6	3	39.7	18.8	2.7	32.6
Maharashtra	19.5	56.8	13.3	6.3	53.7	9.1	30.5	24.9	5.9	19
Odisha	11.4	26.7	5.1	1.8	35.6	2.4	61	14.5	1.8	25.5
Punjab	16.5	82.6	12.8	6.7	62.3	13.2	66.4	47.5	13.1	4.4
Rajasthan	16.2	37.6	6.9	2.5	62.5	5.6	28.6	24.1	4.7	21.2
Tamil Nadu	22.7	87	10.6	5.7	62.1	7.1	45.2	32.3	4.3	5.1
Uttar Pradesh	24.7	33.2	8.1	3.3	61.2	2.4	67.8	19.6	3.8	11.4
West Bengal	18.3	35.3	8.3	2.3	42.9	4	57.2	8.5	2.2	22.8
India	19.9	47.2	9.5	4	53.2	6	44.8	21	4.7	17.8

Source: Census, 2011

Annex Table 3.38: State-wise Infrastructure statistics, 2011-12

State	Road Density (km Per 1000 sq. Km of land)			Road Density (km Per 1000 Population)			Registered Motor Vehicles		Surfaced roads (Per cent of total)
	Total	Urban	Rural	Total	Urban	Rural	Per 1000 kilometer road length	Per 1000 population	
Andhra Pradesh	932	2,898	607	3.00	0.58	2.66	48,448	145	67.18
Bihar	1,471	4,942	1,178	1.40	0.86	1.23	22,473	31	47.18
Chhattisgarh	560	4,350	146	3.08	1.41	1.03	40,982	126	75.91
Goa	2,994	1,155	1,644	6.10	0.55	7.11	78,109	476	70.63
Gujarat	832	4,184	273	2.73	0.90	1.47	88,347	241	89.84
Haryana	964	8,195	104	1.65	1.19	0.26	1,40,206	231	90.71
Jharkhand	330	374	93	0.82	0.09	0.30	1,20,181	99	71.68
Karnataka	1,581	8,262	872	5.05	1.91	4.34	35,990	182	65.58
Kerala	5,544	5,819	4,361	6.19	2.13	5.99	31,997	198	57.50
Madhya Pradesh	653	2,093	321	2.74	0.71	1.82	40,466	111	63.57
Maharashtra	1,289	2,803	411	3.47	0.39	2.03	48,987	170	84.55
Odisha	1,636	6,815	1,270	6.20	2.73	5.69	14,756	91	23.89
Punjab	1,864	7,011	1,233	3.35	1.34	3.49	66,719	224	89.18
Rajasthan	726	2,320	276	3.61	0.76	1.77	36,144	130	81.49
Tamil Nadu	1,770	1,776	1,175	3.39	0.59	4.57	75,640	257	81.71
Uttar Pradesh	1,673	11,772	373	1.97	1.71	0.55	38,316	76	77.10
West Bengal	3,554	32,585	2,019	3.49	4.20	2.67	12,241	43	41.82
India	1,480	5,940	622	4.03	1.27	2.30	32,781	132	55.46

Source: Infrastructure Statistics, 2014, CSO

Annex Table 3.38: State-wise Infrastructure Statistics, 2011-12 (Concluded)

State	Revenue Realised (in Rs. lakhs)						Registered Transport Vehicles (Number)	Revenue realized per registered vehicle (INR)	Per capita consumption (Kilo Watt hour)	Surplus/ Deficit (Mega Watt)	Foodgrain storages (MT)	Warehouses (Number)
	Total	Motor Vehicle Tax	Commercial Vehicle Tax	Passenger Tax	Goods Tax	Fines						
Andhra Pradesh	2,91,255	1,56,435	25,609	25,768	60,145	23,299	124,24,328	2,344	1,157	-2,082	9,95,098	47
Bihar	55,748	13,682	16,501	7,466		18,099	31,12,880	1,791	134	-293	87,675	16
Chhattisgarh	50,888	17,474	4,657	5,274	15,653	7,830	31,04,038	1,639	1,320	-146	2,04,080	12
Goa	16,404	10,789	2,378	1,230	-	416	1,00,749	16,282	2,025	-56	-	2
Gujarat	2,38,685	1,74,757	19,229	20,682	0	24,017	129,50,902	1,843	1,663	-192	1,87,086	26
Haryana	NR	NR	NR	NR	NR	NR	59,78,110	NA	1,628	-274	4,90,737	28
Jharkhand	12,013	7,808	3,382	-	-	823	31,57,986	380	790	-162	19,300	3
Karnataka	NR	NR	NR	NR	NR	NR	109,09,601	NA	1,081	-1,996	2,22,989	33
Kerala	NR	NR	NR	NR	NR	NR	68,93,314		672	-179	4,436	13
Madhya Pradesh	1,34,809	9,941	3,516	9,729	1,11,622		81,44,159	1,655	672	-646	3,10,839	26
Maharashtra	4,75,742	3,13,708	51,845	56,020	*	54,169	194,32,361	2,448	1,204	-4,652	2,82,969	45
Odisha	79,120	51,820	25,060			2,240	37,58,530	2,105	1,146	-63	1,94,310	18
Punjab	NR	NR	NR	NR	NR	NR	62,62,939	NA	1,799	-1,770	6,41,143	25
Rajasthan	NR	NR	NR	NR	NR	NR	89,85,478	NA	927	-583	2,82,034	31
Tamil Nadu	3,16,363	1,54,565	36,007	54,631	64,794	6,366	174,12,248	1,817	1,277	-2,247	3,61,688	26
Uttar Pradesh	2,37,916	1,95,803	20,572	12,400		9,141	154,45,274	1,540	450	-271	6,80,503	48
West Bengal	98,604	65,674	32,930	-	-		38,60,741	2,554	564	-60	50,89,155	454
India	21,49,354	12,20,749	2,88,227	2,11,831	2,64,520	1,49,936	1594,90,578	1,348	884	-13,815	156,25,063	1,401

Source: Infrastructure Statistics, 2014, CSO

Annex Table 4.1: Gross Fiscal Deficit (as % of GSDP)										
States	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
1	2	3	4	5	6	7	8	9	10	11
Andhra Pradesh	2.7	2.4	1.6	3.8	4.3	2.9	4.9	2.9	2.7	3.4
Arunachal Pradesh										
Assam										
Bihar	4.6	4.8	4.6	3.0	3.1	2.3	2.8	4.7	2.5	4.4
Chhattisgarh										
Goa							7.8	8.2	6.1	8.9
Gujarat	3.4	2.7	3.8	3.2	3.9	3.6	5.6	6.0	3.3	3.8
Haryana	3.2	2.6	4.2	2.7	4.5	3.5	2.5	2.8	2.9	3.5
Himachal Pradesh										
Jammu and Kashmir										
Jharkhand										
Karnataka	3.7	1.7	3.5	3.0	5.2	4.8	3.8	3.4	2.8	3.1
Kerala	4.2	1.3	2.2	4.8	3.3	4.3	5.2	4.7	3.8	4.9
Madhya Pradesh	4.4	2.8	3.0	3.2	4.1	3.7	3.9	4.0	4.0	2.9
Maharashtra	2.8	2.6	2.7	3.2	4.1	4.2	3.3	2.7	2.8	3.3
Manipur										
Meghalaya										
Mizoram										
Nagaland										
Orissa	3.5	3.4	4.7	3.3	5.8	4.8	5.0	6.7	5.7	5.2
Punjab	3.2	3.0	2.7	3.5	5.7	6.0	3.3	7.9	5.9	5.4
Rajasthan	4.5	6.0	4.5	3.8	4.5	3.9	4.7	8.2	5.1	3.7
Sikkim										
Tamil Nadu	2.6	2.2	3.3	3.1	2.9	2.4	2.6	3.2	2.8	3.4
Telangana										
Tripura										
Uttar Pradesh	3.5	2.7	2.9	4.9	6.2	3.8	4.6	2.9	4.4	5.3
Uttaranchal										
West Bengal	2.8	3.3	3.8	2.7	1.9	1.4	2.8	2.2	2.1	3.5
NCT Delhi										
Puducherry										

Continued

Annex Table 4.1: Gross Fiscal Deficit (as % of GSDP)										
States	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000
1	12	13	14	15	16	17	18	19	20	21
Andhra Pradesh	2.5	2.4	3.1	2.9	3.1	2.8	2.9	2.3	4.5	3.6
Arunachal Pradesh	4.2	-2.7	-1.0	1.5	6.2	2.8	4.8	7.5	3.0	3.0
Assam	4.3	1.7	1.3	-0.1	3.3	2.8	0.3	0.5	1.1	4.5
Bihar	7.8	7.1	5.4	4.7	4.1	5.1	2.2	2.3	4.9	11.5
Chhattisgarh										
Goa	6.9	7.3	4.4	2.4	1.5	2.8	2.5	2.4	4.3	4.9
Gujarat	5.4	5.2	2.5	1.0	1.9	2.2	2.5	3.2	4.9	5.7
Haryana	2.4	2.0	2.2	2.0	1.9	3.1	2.9	2.7	4.8	4.1
Himachal Pradesh	7.3	4.9	6.0	2.6	8.8	6.5	6.1	11.3	12.9	1.3
Jammu and Kashmir	12.6	7.5	3.1	1.1	-0.3	0.9	1.4	3.4	7.3	7.6
Jharkhand										
Karnataka	2.0	2.5	3.4	2.7	2.8	2.3	2.6	1.9	3.1	4.0
Kerala	4.0	3.3	2.6	3.0	2.9	2.8	2.9	4.1	4.5	6.1
Madhya Pradesh	3.6	3.3	2.6	2.4	3.1	3.1	3.2	2.8	5.5	4.6
Maharashtra	2.2	2.0	2.5	1.8	2.0	2.4	2.5	3.0	3.2	4.4
Manipur	3.7	5.3	1.3	-1.2	3.4	4.9	6.7	6.6	3.3	17.9
Meghalaya	3.3	5.0	5.8	4.7	1.7	2.1	0.9	4.1	4.1	5.2
Mizoram	-20.2	0.8	8.1	0.9	4.3	6.3	9.7	9.2	8.8	10.6
Nagaland	10.6	8.3	10.3	10.1	12.0	10.2	7.3	7.0	8.2	7.8
Orissa	4.4	5.1	3.8	4.0	4.3	4.3	5.0	4.6	6.8	8.0
Punjab	6.1	4.7	4.4	4.5	4.7	3.2	3.0	4.6	6.2	4.7
Rajasthan	2.0	2.6	3.2	3.9	3.7	4.7	3.8	3.5	6.1	5.9
Sikkim	6.7	12.4	10.0	6.6	9.0	6.7	8.2	8.5	16.2	9.5
Tamil Nadu	2.8	2.8	3.2	2.1	1.9	1.4	2.4	1.8	3.5	3.7
Telangana										
Tripura	5.7	5.6	1.3	5.4	5.1	1.3	3.8	5.2	2.7	5.6
Uttar Pradesh	4.9	3.9	4.7	3.5	4.6	3.7	4.2	5.0	6.8	6.0
Uttaranchal										
West Bengal	4.1	2.5	2.0	2.9	3.0	3.4	3.9	3.9	5.8	8.7
NCT Delhi				1.0	1.3	1.7	1.8	1.6	1.8	2.3
Puducherry										

Continued

Annex Table 4.1: Gross Fiscal Deficit (as % of GSDP)										
States	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
1	22	23	24	25	26	27	28	29	30	31
Andhra Pradesh	4.8	4.0	4.3	3.7	3.6	3.2	1.9	2.4	2.9	2.9
Arunachal Pradesh	9.6	10.7	8.4	8.6	11.1	6.8	-2.6	-0.3	5.8	6.7
Assam	4.1	3.7	2.1	2.9	3.9	-0.6	-1.1	-1.1	-1.7	4.2
Bihar	8.1	6.6	7.2	5.9	1.6	4.5	3.0	1.5	1.8	3.2
Chhattisgarh	-0.2	3.3	2.7	5.2	2.6	0.8	0.0	0.2	1.1	1.8
Goa	5.5	5.3	4.2	4.3	4.3	4.2	2.9	2.8	3.2	4.2
Gujarat	6.7	4.9	4.0	5.1	4.3	2.6	2.0	1.4	2.8	3.5
Haryana	3.8	4.1	2.0	3.5	1.3	0.3	-0.9	0.8	3.6	4.5
Himachal Pradesh	11.3	8.4	11.9	11.0	7.5	2.7	3.0	1.6	5.5	5.8
Jammu and Kashmir	11.5	3.7	5.4	-0.1	3.7	5.3	4.4	7.0	5.5	4.6
Jharkhand		4.0	4.9	3.4	6.1	8.1	7.9	7.4	4.3	1.8
Karnataka	3.6	4.9	4.1	3.2	2.2	1.9	2.1	2.0	2.8	3.2
Kerala	4.9	3.9	5.3	5.3	3.7	3.1	2.5	3.5	3.1	3.4
Madhya Pradesh	3.2	4.0	4.4	6.7	5.7	3.7	1.9	1.7	2.2	2.7
Maharashtra	3.3	3.7	4.4	4.9	4.5	3.6	2.0	-0.4	1.9	3.1
Manipur	6.7	9.0	6.3	6.4	8.8	4.7	7.7	-1.5	2.9	8.9
Meghalaya	5.6	4.4	3.0	3.4	4.8	2.5	0.9	2.2	3.7	1.8
Mizoram	19.8	19.9	13.3	12.0	8.7	13.4	5.8	10.3	2.1	5.9
Nagaland	9.3	8.1	8.7	-2.9	3.7	4.7	2.2	4.9	3.6	5.0
Orissa	7.1	7.8	5.2	5.4	1.8	0.3	-0.8	-1.0	0.2	1.4
Punjab	5.2	6.2	5.3	5.4	4.2	2.4	3.4	3.0	3.8	3.1
Rajasthan	4.8	5.8	6.3	6.1	4.8	3.6	2.3	1.7	3.0	3.9
Sikkim	4.6	5.4	0.7	3.2	10.7	7.5	4.5	2.6	7.2	2.8
Tamil Nadu	3.2	2.9	3.9	2.9	2.5	0.9	1.3	1.1	2.1	2.5
Telangana										
Tripura	7.5	7.9	7.4	4.2	2.7	1.1	-1.2	0.1	2.0	-0.5
Uttar Pradesh	5.4	5.0	4.4	7.0	5.0	3.4	2.9	3.6	4.6	3.6
Uttaranchal	0.9	2.6	4.6	6.6	8.8	6.3	2.4	3.8	3.3	3.9
West Bengal	7.6	7.5	6.3	6.8	5.1	4.2	4.4	3.8	4.0	6.3
NCT Delhi	2.5	2.4	3.1	2.8	1.5	-0.2	0.3	1.3	1.5	1.6
Puducherry						3.5	4.8	3.6	3.7	4.7

Continued

Annex Table 4.1: Gross Fiscal Deficit (as % of GSDP)

States	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
1	32	33	34	35	36	37	38
Andhra Pradesh	2.0	2.1	2.2	2.0	6.0	2.8	2.9
Arunachal Pradesh	-0.1	8.9	1.8	11.0	-3.1	1.6	1.7
Assam	1.8	1.1	1.0	2.1	2.7	11.4	2.6
Bihar	2.0	2.4	2.3	2.6	3.0	6.9	3.4
Chhattisgarh	-0.3	0.5	1.5	2.4	3.4	2.6	2.8
Goa	1.7	2.1	3.0	3.8	2.3	6.8	6.8
Gujarat	2.9	1.8	2.3	2.3	2.0	2.2	2.2
Haryana	2.8	2.4	3.0	2.1	2.9	6.3	4.6
Himachal Pradesh	3.2	2.2	3.6	4.2	4.0	3.3	3.1
Jammu and Kashmir	4.1	4.7	4.8	4.7	5.6	7.1	8.8
Jharkhand	3.8	1.3	1.9	1.2	3.0	4.7	2.1
Karnataka	2.6	2.0	2.1	2.1	2.1	2.0	2.2
Kerala	2.9	3.5	3.6	3.6	3.5	3.0	3.5
Madhya Pradesh	2.0	1.8	2.5	2.3	2.4	3.9	3.9
Maharashtra	1.8	1.6	0.9	1.6	1.8	1.9	1.6
Manipur	6.2	8.1	0.0	-1.7	3.3	5.4	3.3
Meghalaya	2.3	5.3	1.8	1.7	4.0	3.1	3.3
Mizoram	10.1	2.9	6.9	7.3	9.0	1.2	0.1
Nagaland	2.7	4.6	4.8	2.8	0.7	5.4	2.2
Orissa	0.3	-0.3	0.0	1.6	1.7	2.9	3.8
Punjab	3.2	3.2	3.1	2.6	2.9	3.0	2.9
Rajasthan	1.2	0.8	1.7	2.8	3.1	10.0	5.6
Sikkim	4.3	1.6	0.5	0.4	1.8	3.5	3.3
Tamil Nadu	2.8	2.3	1.9	2.1	2.5	2.7	3.0
Telangana					1.8	2.9	3.6
Tripura	1.4	-1.3	-1.6	-0.2	3.5	5.0	4.4
Uttar Pradesh	2.9	2.1	2.3	2.5	3.1	5.6	3.9
Uttaranchal	2.2	1.5	1.2	1.8	3.6	2.6	3.0
West Bengal	4.2	3.4	3.2	3.6	3.4	2.7	2.0
NCT Delhi	-0.3	0.7	0.6	0.9	0.0	0.1	0.5
Puducherry	5.4	4.9	1.2	2.5	2.7	2.5	2.4

Concluded.

Annex Table 4.2: Revenue Deficit (as % of GSDP)										
States	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
1	2	3	4	5	6	7	8	9	10	11
Andhra Pradesh	-1.2	-0.8	-1.2	0.7	1.3	0.1	1.2	-0.2	-0.1	0.8
Arunachal Pradesh										
Assam										
Bihar	-0.8	0.1	0.4	-0.6	-0.8	-2.1	-2.2	-1.1	-1.3	0.1
Chhattisgarh										
Goa								1.2	-1.0	0.9
Gujarat	-1.6	-1.3	-0.7	-1.1	-0.5	0.5	1.9	1.8	0.6	0.5
Haryana	-1.8	-1.3	-1.1	-1.6	-0.6	-1.7	-2.3	-0.3	-	0.9
Himachal Pradesh										
Jammu and Kashmir										
Jharkhand										
Karnataka	-1.0	-2.2	-0.5	-0.7	1.3	0.8	-0.6	0.7	0.2	0.7
Kerala	0.7	-2.2	-0.6	1.0	0.1	0.9	1.8	2.1	1.5	2.0
Madhya Pradesh	-1.5	-2.7	-1.9	-1.6	-0.7	-0.5	-0.3	0.3	0.7	-0.4
Maharashtra	-0.7	-0.8	-1.0	-0.3	0.8	1.1	-	-0.2	0.5	0.7
Manipur										
Meghalaya										
Mizoram										
Nagaland										
Orissa	-2.2	-0.7	0.4	-	1.2	0.9	0.3	1.1	1.1	1.0
Punjab	-0.4	-1.0	-1.5	-0.8	0.1	-0.1	-0.9	1.9	1.7	1.3
Rajasthan	-1.5	-0.5	-1.0	-0.6	1.0	-	0.6	3.3	1.5	0.2
Sikkim										
Tamil Nadu	-1.6	-0.8	-1.0	-0.4	-0.1	-1.2	-0.6	1.4	1.2	1.8
Telangana										
Tripura										
Uttar Pradesh	-1.2	-2.1	-1.0	0.5	0.6	-0.6	0.6	-0.7	1.5	2.2
Uttaranchal										
West Bengal	0.2	0.8	1.8	1.4	2.1	-0.4	0.9	0.5	0.5	1.6
NCT Delhi										
Puducherry										

Continued

Annex Table 4.2: Revenue Deficit (as % of GSDP)										
States	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000
1	12	13	14	15	16	17	18	19	20	21
Andhra Pradesh	0.4	0.4	0.2	-0.4	1.0	0.8	3.3	0.7	2.1	0.9
Arunachal Pradesh	-16.2	-20.7	-18.1	-13.7	-14.2	-17.2	-14.1	-10.7	-9.7	-10.1
Assam	1.1	-1.8	-1.0	-2.3	1.5	0.9	-1.1	-1.0	-0.3	2.8
Bihar	2.8	3.9	2.4	2.4	2.9	3.5	0.5	0.6	2.8	6.7
Chhattisgarh										
Goa	-0.5	0.6	-0.4	-1.3	-1.9	-1.0	-0.5	0.3	2.2	3.0
Gujarat	2.1	1.6	0.6	-0.2	-0.4	0.3	0.6	1.0	2.5	3.1
Haryana	0.1	0.2	0.0	-0.3	1.4	1.1	1.9	1.7	3.3	2.3
Himachal Pradesh	2.5	-0.2	1.8	-2.0	4.4	1.9	1.7	5.0	7.9	0.7
Jammu and Kashmir	1.7	-1.7	-4.0	-5.7	-8.0	-7.2	-6.9	-6.2	2.8	3.1
Jharkhand										
Karnataka	0.3	0.5	0.4	-0.2	0.5	-0.1	0.8	0.3	1.2	2.2
Kerala	2.1	1.5	1.2	1.2	1.0	0.9	1.2	1.9	3.0	4.8
Madhya Pradesh	0.7	0.1	-0.8	1.1	0.4	0.9	2.4	0.7	3.8	3.5
Maharashtra	0.1	0.3	0.7	0.1	-0.2	0.4	0.8	1.2	1.7	1.6
Manipur	-8.2	-5.7	-5.7	-8.2	-4.5	-3.4	-4.0	-2.3	-3.4	7.8
Meghalaya	-3.4	-2.4	-1.1	-1.0	-3.6	-4.2	-4.2	-0.4	-0.5	-0.4
Mizoram	-33.6	-12.4	-6.5	-9.8	-8.4	-5.5	-3.6	-4.4	-2.9	-3.5
Nagaland	0.5	-0.5	1.0	2.7	4.6	2.8	-0.3	0.4	0.4	1.1
Orissa	0.1	1.0	0.7	1.2	1.7	2.5	2.6	2.3	5.3	5.5
Punjab	2.7	2.0	2.3	2.3	2.0	1.1	2.8	2.8	4.3	4.1
Rajasthan	-0.6	-0.2	0.3	0.8	0.9	1.3	1.3	0.8	3.6	4.0
Sikkim	-10.5	-8.2	-8.6	-7.8	-3.9	-10.0	-5.7	-5.3	6.1	-0.2
Tamil Nadu	1.4	4.0	2.8	1.0	0.5	0.3	1.1	1.1	2.5	3.0
Telangana										
Tripura	0.1	-0.9	-3.0	0.0	-1.6	-5.7	-3.8	-0.6	-2.1	0.4
Uttar Pradesh	2.0	1.0	1.3	1.3	1.9	2.0	2.2	3.0	5.1	4.0
Uttaranchal										
West Bengal	2.6	1.4	0.9	1.7	1.2	1.6	2.4	2.2	4.0	6.9
NCT Delhi				-0.2	-1.9	-1.3	-2.0	-2.5	-1.5	-1.2
Puducherry										

Continued

Annex Table 4.2: Revenue Deficit (as % of GSDP)										
States	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
1	22	23	24	25	26	27	28	29	30	31
Andhra Pradesh	2.3	1.7	1.7	1.5	1.1	0.0	-0.9	0.0	-0.2	-0.3
Arunachal Pradesh	-2.4	-1.1	-3.0	-6.4	0.2	-4.8	-16.9	-15.5	-17.3	-8.0
Assam	2.1	2.3	0.7	1.4	0.5	-2.5	-3.4	-3.6	-4.7	1.4
Bihar	4.9	3.8	3.6	1.6	-1.4	-0.1	-2.5	-4.1	-3.1	-1.8
Chhattisgarh	-1.0	1.7	0.3	1.5	-0.3	-2.6	-4.0	-3.8	-1.9	-0.9
Goa	3.0	2.9	1.9	1.4	1.0	0.2	-0.9	-0.8	-0.4	0.4
Gujarat	5.3	5.1	2.3	2.1	2.0	0.2	-0.6	-0.7	0.0	1.6
Haryana	1.0	1.6	0.9	0.3	0.3	-1.1	-1.2	-1.5	1.1	1.9
Himachal Pradesh	8.1	4.8	7.5	7.4	4.8	-0.3	-0.6	-2.5	0.3	1.7
Jammu and Kashmir	6.7	-3.6	-2.9	-7.6	-5.8	-6.1	-5.8	-6.0	-8.0	-9.2
Jharkhand		-0.2	0.7	-0.3	1.9	2.6	1.6	1.8	-0.7	-2.6
Karnataka	1.6	2.7	2.1	0.4	-1.0	-1.2	-1.8	-1.4	-0.5	-0.5
Kerala	4.0	3.1	4.4	3.5	3.1	2.3	1.7	2.2	1.8	2.2
Madhya Pradesh	1.6	3.5	1.3	4.1	-1.5	0.0	-2.3	-3.2	-2.1	-2.4
Maharashtra	2.9	2.8	2.9	2.3	2.4	0.8	-0.1	-2.2	-0.7	0.9
Manipur	2.5	4.3	2.2	1.0	-1.8	-7.1	-7.3	-17.9	-16.9	-10.4
Meghalaya	-1.2	0.7	-1.6	-1.4	0.8	-1.0	-2.7	-1.9	-1.1	-2.1
Mizoram	10.2	12.2	4.6	-3.3	-4.0	-2.2	-7.6	-3.4	-7.4	-5.0
Nagaland	0.0	-1.0	2.1	-10.0	-2.7	-3.1	-7.6	-5.2	-5.4	-4.4
Orissa	4.1	5.6	2.9	2.1	0.7	-0.6	-2.2	-3.3	-2.3	-0.7
Punjab	3.1	4.7	4.6	3.9	3.5	1.1	1.4	2.5	2.2	2.7
Rajasthan	2.9	3.8	4.1	2.8	1.7	0.5	-0.4	-0.8	0.4	1.8
Sikkim	-9.0	-11.6	-14.3	-10.3	-9.7	-9.9	-10.6	-14.0	-11.7	-8.4
Tamil Nadu	2.2	1.7	2.8	0.8	0.3	-0.8	-0.9	-1.3	-0.4	0.7
Telangana										
Tripura	1.6	-0.8	1.1	-1.3	-4.4	-6.4	-7.8	-7.7	-7.0	-9.1
Uttar Pradesh	3.3	3.1	2.4	7.8	2.7	0.4	-1.5	-0.9	-0.4	-1.3
Uttaranchal	-0.1	0.6	2.4	3.6	3.8	0.2	-2.4	-1.4	-0.4	1.7
West Bengal	5.3	5.7	5.2	4.9	3.9	3.2	3.2	2.7	4.3	5.4
NCT Delhi	-2.7	-1.7	-2.7	-2.6	-2.7	-3.8	-3.3	-3.3	-2.4	-3.0
Puducherry						-0.1	0.5	0.7	1.1	2.0

Continued

Annex Table 4.2: Revenue Deficit (as % of GSDP)							
States	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
1	32	33	34	35	36	37	38
Andhra Pradesh	-0.4	-0.4	-0.1	0.0	4.6	0.7	0.7
Arunachal Pradesh	-18.6	-9.8	-7.8	-0.6	-11.8	-11.9	-10.3
Assam	0.0	-0.6	-1.0	-0.1	0.5	6.2	-1.5
Bihar	-3.1	-2.0	-1.8	-2.0	-1.6	0.4	-3.1
Chhattisgarh	-2.8	-2.0	-1.5	0.4	0.7	-1.5	-1.7
Goa	-2.0	-0.7	0.6	1.0	-0.7	0.3	-0.3
Gujarat	1.0	-0.5	-0.8	-0.6	-0.6	-0.4	-0.3
Haryana	1.1	0.5	1.3	1.0	1.9	2.2	2.2
Himachal Pradesh	0.9	-0.9	0.7	1.7	1.9	0.2	0.4
Jammu and Kashmir	-6.5	-2.7	-1.3	-0.1	0.4	-3.6	-4.6
Jharkhand	0.1	-0.9	-0.8	-1.4	0.1	-2.2	-2.6
Karnataka	-1.0	-0.8	-0.3	0.0	-0.1	-0.1	0.0
Kerala	1.4	2.2	2.3	2.4	2.6	1.8	2.0
Madhya Pradesh	-2.6	-3.1	-2.0	-1.3	-1.3	-0.1	-0.5
Maharashtra	0.1	0.2	-0.3	0.3	0.7	0.5	0.2
Manipur	-14.8	-5.0	-10.9	-9.7	-4.1	-2.8	-4.0
Meghalaya	-1.7	0.9	-2.5	-3.1	-0.7	-2.9	-1.3
Mizoram	0.4	-4.0	-0.3	1.5	1.2	-6.6	-8.1
Nagaland	-6.9	-6.0	-4.4	-4.5	-4.8	-1.0	-3.6
Orissa	-2.0	-2.5	-2.2	-1.1	-1.8	-2.0	-1.0
Punjab	2.3	2.6	2.5	2.0	2.1	1.8	1.8
Rajasthan	-0.3	-0.8	-0.7	0.2	0.5	0.8	1.1
Sikkim	-1.9	-4.0	-6.3	-6.3	-4.8	-3.3	-1.4
Tamil Nadu	0.5	-0.2	-0.2	0.2	0.6	0.8	1.2
Telangana					-0.1	0.0	-0.6
Tripura	-4.5	-8.7	-8.5	-6.6	-6.1	-6.6	-5.9
Uttar Pradesh	-0.6	-1.0	-0.6	-1.1	-2.1	-1.6	-2.2
Uttaranchal	0.0	-0.6	-1.4	-0.7	0.6	-0.2	0.0
West Bengal	3.7	2.8	2.3	2.7	2.1	1.0	0.0
NCT Delhi	-4.2	-1.3	-1.3	-1.3	-1.2	-1.3	-0.9
Puducherry	2.6	2.7	-0.5	0.8	0.2	0.5	0.3

Concluded.

Annex Table 4.3: Debt (as % of GSDP)										
States	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000
1	2	3	4	5	6	7	8	9	10	11
Andhra Pradesh	21.1	20.1	21.5	20.5	20.2	20.4	20.5	22.3	22.6	25.5
Arunachal Pradesh	45.3	37.5	29.1	26.0	27.2	27.7	32.8	29.5	30.9	37.3
Assam	32.8	31.6	28.8	25.5	24.6	26.9	25.2	23.4	21.9	24.5
Bihar	51.9	51.5	54.8	51.5	51.3	60.9	50.8	55.8	55.4	62.0
Chhattisgarh										
Goa	64.9	56.3	50.7	44.9	40.2	37.1	34.1	30.7	30.8	35.8
Gujarat	24.4	25.8	22.0	21.5	18.9	19.1	18.3	20.6	21.9	28.9
Haryana	19.4	18.3	19.4	18.6	17.8	19.3	18.3	19.5	21.8	26.3
Himachal Pradesh	34.6	33.0	35.2	34.6	36.4	40.5	39.2	40.4	49.5	53.2
Jammu and Kashmir	64.1	64.0	60.8	56.3	50.5	45.3	46.0	44.2	44.6	43.9
Jharkhand										
Karnataka	20.7	17.0	17.7	18.9	18.3	17.3	17.2	17.7	17.5	19.5
Kerala	25.3	23.8	24.0	24.1	24.3	23.1	23.1	24.4	25.8	29.7
Madhya Pradesh	27.6	29.2	33.8	26.1	26.4	26.7	26.6	27.5	29.2	30.6
Maharashtra	17.7	18.4	16.4	15.1	15.4	15.3	15.6	17.3	19.3	22.1
Manipur	36.2	38.9	37.1	32.9	33.0	31.7	29.0	36.8	41.7	44.1
Meghalaya	17.4	16.8	18.6	20.5	22.0	20.0	17.6	21.4	23.9	27.6
Mizoram	70.5	49.2	44.1	44.2	50.0	47.8	44.5	57.1	56.2	69.6
Nagaland	42.7	41.3	38.7	34.1	31.3	34.4	29.8	30.2	35.6	43.6
Orissa	36.9	33.8	35.0	34.4	33.3	31.5	37.6	35.1	38.0	44.2
Punjab	34.9	33.2	33.8	32.6	33.0	33.0	32.1	33.4	35.5	39.5
Rajasthan	24.0	25.1	24.1	26.5	24.9	26.0	25.4	26.2	28.8	35.2
Sikkim	47.2	48.9	58.0	47.9	51.8	48.7	33.4	33.1	45.8	60.9
Tamil Nadu	17.6	17.7	18.6	17.6	17.2	16.8	16.8	16.4	17.1	20.4
Telangana										
Tripura	34.6	34.0	35.4	37.2	39.6	35.9	31.1	30.7	34.8	38.2
Uttar Pradesh	31.7	31.6	33.2	33.2	32.8	33.1	32.2	34.3	36.3	42.4
Uttaranchal										
West Bengal	22.2	21.9	22.7	22.8	23.0	22.6	24.2	24.2	26.2	32.7
NCT Delhi				0.5	2.1	4.2	5.7	6.6	7.0	10.5
Puducherry										

Continued

Annex Table 4.3: Debt (as % of GSDP)										
States	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
1	12	13	14	15	16	17	18	19	20	21
Andhra Pradesh	27.2	29.3	31.6	32.4	33.6	32.5	30.0	27.4	25.8	25.9
Arunachal Pradesh	33.8	30.7	38.1	60.0	59.3	64.2	57.7	59.0	104.2	42.3
Assam	27.3	30.8	29.7	32.6	31.9	31.0	30.1	28.4	28.1	26.7
Bihar	49.5	56.1	55.8	57.2	55.5	57.3	49.5	46.5	39.2	36.5
Chhattisgarh	24.5	25.0	26.9	25.4	25.4	24.7	21.0	18.3	15.5	16.4
Goa	37.7	47.7	39.1	37.7	34.7	35.8	35.4	33.9	28.1	28.9
Gujarat	35.8	36.1	36.3	34.5	35.1	33.9	32.1	30.5	29.9	28.6
Haryana	24.6	26.4	26.9	26.5	26.0	24.8	22.8	19.7	18.4	18.3
Himachal Pradesh	53.2	56.2	62.0	66.5	68.5	64.1	59.9	57.4	52.8	49.3
Jammu and Kashmir	48.4	47.4	46.0	59.0	58.1	61.6	59.2	59.6	59.3	62.3
Jharkhand	22.6	24.4	26.9	20.3	21.9	27.8	28.5	25.4	27.4	26.8
Karnataka	21.9	26.0	27.9	28.6	26.6	25.3	25.6	22.4	21.0	25.0
Kerala	33.4	35.0	36.5	37.4	36.6	35.0	34.0	33.4	33.0	32.5
Madhya Pradesh	26.4	28.4	32.5	34.9	39.5	39.9	36.5	34.0	30.6	29.8
Maharashtra	24.9	26.7	27.9	29.2	30.0	30.0	27.5	23.7	24.8	23.8
Manipur	53.5	49.4	48.0	54.7	63.1	71.0	68.2	66.8	66.0	67.6
Meghalaya	31.0	30.2	33.8	35.6	36.7	35.9	32.7	33.1	31.9	31.0
Mizoram	72.5	80.5	83.1	102.6	108.9	106.2	101.9	103.5	90.6	71.8
Nagaland	41.5	41.7	47.0	43.7	45.2	45.6	44.4	44.3	44.3	52.2
Orissa	51.5	55.5	57.3	51.2	47.6	47.9	42.2	33.2	29.6	28.1
Punjab	41.1	44.8	48.7	47.4	48.6	47.1	40.1	36.6	35.4	34.3
Rajasthan	39.6	41.6	49.3	43.7	46.9	46.6	41.6	39.6	36.5	34.5
Sikkim	77.4	75.3	71.4	65.0	66.1	64.7	65.2	68.0	62.5	40.5
Tamil Nadu	21.7	24.3	26.0	27.3	25.6	24.8	22.1	21.1	21.5	21.2
Telangana										
Tripura	40.4	41.2	45.4	50.1	54.5	54.5	42.4	38.5	34.7	35.4
Uttar Pradesh	43.7	48.0	48.5	52.1	52.2	52.5	49.9	46.9	43.3	39.4
Uttaranchal	27.1	30.3	32.5	38.7	40.8	40.1	36.2	31.9	30.7	27.8
West Bengal	38.4	42.4	46.8	47.5	46.7	49.7	47.4	45.6	44.0	44.0
NCT Delhi	12.1	13.8	16.1	16.3	15.8	18.7	18.9	16.0	13.4	12.2
Puducherry				21.7	26.9	22.8	26.0	31.6	33.1	32.0

Continued

Annex Table 4.3: Debt (as % of GSDP)							
States	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
1	22	23	24	25	26	27	28
Andhra Pradesh	23.9	20.4	21.4	21.4	23.3	23.0	23.0
Arunachal Pradesh	38.9	35.7	34.0	32.2	36.8	27.1	23.9
Assam	23.5	19.5	18.9	17.4	17.9	18.4	18.8
Bihar	31.2	27.5	27.5	27.9	26.6	27.9	28.0
Chhattisgarh	14.3	11.3	12.1	12.6	13.2	14.6	15.8
Goa	28.4	23.5	29.5	37.0	34.7	35.4	36.2
Gujarat	27.4	24.6	23.4	23.3	22.6	22.5	22.5
Haryana	17.8	19.1	19.5	19.9	21.2	25.9	26.3
Himachal Pradesh	46.0	38.8	35.5	35.7	36.6	35.4	34.4
Jammu and Kashmir	55.4	46.9	46.5	46.7	48.0	47.1	48.8
Jharkhand	22.2	20.8	20.1	20.1	20.1	23.6	23.7
Karnataka	22.8	17.6	16.3	17.0	17.2	16.9	16.9
Kerala	31.8	26.0	26.7	27.0	27.3	27.2	27.7
Madhya Pradesh	28.7	25.7	23.5	22.0	22.6	22.8	23.1
Maharashtra	22.0	19.3	19.5	18.8	18.0	17.6	17.6
Manipur	68.0	50.4	49.6	43.8	41.0	39.9	38.2
Meghalaya	29.8	26.9	24.1	28.7	28.3	28.5	29.1
Mizoram	73.0	67.7	66.1	60.4	60.6	54.6	48.5
Nagaland	50.2	57.0	54.6	50.3	43.2	36.7	34.6
Orissa	23.8	21.0	19.0	17.3	15.8	16.4	17.9
Punjab	33.1	31.1	31.0	30.6	30.5	32.9	32.6
Rajasthan	29.4	24.4	24.0	23.3	24.2	31.1	30.4
Sikkim	33.1	25.0	24.2	24.1	23.0	24.0	25.0
Tamil Nadu	19.6	17.4	17.9	18.5	17.0	17.9	19.1
Telangana					14.2	15.4	17.2
Tripura	34.1	34.1	35.4	34.1	31.4	30.9	29.0
Uttar Pradesh	38.3	33.8	29.7	28.2	30.1	35.3	35.5
Uttaranchal	25.4	21.5	20.4	20.2	21.0	21.2	21.8
West Bengal	41.9	40.4	39.1	36.7	34.6	32.5	33.8
NCT Delhi	11.9	8.6	7.5	7.3	6.6	6.4	5.9
Puducherry	35.2	32.4	27.4	30.3	29.1	28.6	28.7

Concluded.

Annex Table 4.4: Own Tax Revenue (as % of GSDP)										
States	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
1	2	3	4	5	6	7	8	9	10	11
Andhra Pradesh	7.1	7.0	7.4	7.5	8.6	9.4	9.5	9.2	8.5	8.3
Arunachal Pradesh										
Assam										
Bihar	3.8	4.0	3.9	4.0	3.5	4.1	4.1	4.3	3.9	4.1
Chhattisgarh										
Goa							7.8	5.8	6.1	6.2
Gujarat	7.1	7.1	7.7	6.9	7.4	7.7	7.8	9.4	8.4	8.7
Haryana	6.8	7.4	7.6	7.6	7.6	7.6	8.3	8.5	8.0	8.2
Himachal Pradesh										
Jammu and Kashmir										
Jharkhand										
Karnataka	7.7	8.5	8.4	7.9	8.4	9.3	9.1	9.4	9.6	9.5
Kerala	7.9	8.0	8.2	7.8	8.9	9.7	9.5	9.7	10.0	10.1
Madhya Pradesh	5.0	5.6	5.7	5.6	6.0	6.0	6.7	6.1	6.2	6.5
Maharashtra	6.8	7.4	8.1	7.8	7.7	8.0	8.7	8.5	8.5	7.9
Manipur										
Meghalaya										
Mizoram										
Nagaland										
Orissa	3.5	3.8	3.8	3.5	4.0	4.3	4.6	5.1	4.6	4.8
Punjab	7.0	7.2	7.4	7.4	6.8	7.0	7.7	7.5	7.4	7.2
Rajasthan	5.0	5.7	6.2	5.6	6.2	6.5	6.6	7.0	6.1	6.8
Sikkim										
Tamil Nadu	7.9	8.6	10.1	9.9	9.5	9.9	10.0	8.5	8.6	9.2
Telangana										
Tripura										
Uttar Pradesh	4.2	4.9	4.7	4.5	4.7	4.6	5.0	5.8	5.0	5.2
Uttaranchal										
West Bengal	4.9	5.4	4.9	5.0	5.3	5.9	5.9	5.8	6.4	6.3
NCT Delhi										
Puducherry										

Continued

Annex Table 4.4: Own Tax Revenue (as % of GSDP)										
States	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000
1	12	13	14	15	16	17	18	19	20	21
Andhra Pradesh	6.9	6.5	6.6	6.1	5.6	4.7	5.0	6.8	6.3	6.6
Arunachal Pradesh	0.4	0.5	0.5	0.3	0.5	0.5	0.6	0.6	0.6	0.7
Assam	3.2	3.5	3.2	3.3	3.0	3.0	3.0	3.2	3.2	3.5
Bihar	5.6	5.7	6.3	6.1	5.6	6.4	5.5	5.7	5.5	6.9
Chhattisgarh										
Goa	6.1	6.6	6.9	7.6	7.7	7.9	7.4	7.2	5.7	6.5
Gujarat	7.2	8.0	7.2	7.4	6.9	6.8	6.5	6.7	6.7	6.9
Haryana	6.8	6.9	7.2	6.7	6.7	6.8	5.6	5.7	6.6	6.7
Himachal Pradesh	4.2	4.3	4.3	4.4	4.3	4.2	4.4	4.5	4.4	4.2
Jammu and Kashmir	3.1	2.8	3.1	2.8	2.8	2.8	2.5	2.8	3.0	3.3
Jharkhand										
Karnataka	8.2	7.9	7.7	8.2	7.9	8.2	7.8	7.7	6.9	7.2
Kerala	6.8	6.8	6.8	7.4	7.3	7.3	7.3	7.6	6.9	6.9
Madhya Pradesh	6.2	7.0	6.9	6.5	6.2	6.8	6.9	7.0	6.8	6.8
Maharashtra	7.0	7.2	6.4	6.2	6.6	6.3	6.0	6.4	6.2	6.5
Manipur	1.6	1.1	1.1	1.1	1.3	1.3	0.6	1.3	1.0	1.1
Meghalaya	2.9	2.9	2.7	2.6	2.8	2.7	2.9	2.4	2.4	2.5
Mizoram	0.7	0.5	0.6	0.6	0.5	0.5	0.5	0.6	0.6	0.6
Nagaland	1.8	1.6	1.3	1.1	1.0	0.9	1.2	1.2	1.2	1.4
Orissa	4.8	3.8	3.9	3.9	3.4	3.5	4.2	3.7	3.5	3.7
Punjab	6.4	6.3	6.2	6.4	6.9	6.2	5.6	5.7	5.3	5.9
Rajasthan	4.4	5.1	4.8	5.2	4.8	5.0	4.7	4.9	4.7	5.0
Sikkim	3.8	3.4	3.4	3.1	2.7	3.5	3.2	3.5	3.1	3.2
Tamil Nadu	7.8	7.9	7.6	7.3	7.4	8.0	7.8	7.3	7.1	7.5
Telangana										
Tripura	1.7	1.7	1.9	1.8	2.0	1.8	1.9	1.9	1.9	1.9
Uttar Pradesh	5.1	4.8	4.9	4.6	4.7	4.6	4.4	4.6	4.6	5.1
Uttaranchal										
West Bengal	5.4	5.3	5.3	5.1	5.7	5.3	4.9	4.3	3.9	3.8
NCT Delhi				2.3	6.1	6.5	6.6	6.3	5.7	5.7
Puducherry										

Continued

Annex Table 4.4: Own Tax Revenue (as % of GSDP)										
States	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
1	22	23	24	25	26	27	28	29	30	31
Andhra Pradesh	6.9	7.6	7.1	6.8	7.2	7.5	7.9	7.9	7.8	7.4
Arunachal Pradesh	0.9	1.3	1.4	1.5	1.4	1.6	1.9	2.0	2.4	2.3
Assam	3.8	4.0	4.4	4.3	5.1	5.4	5.4	4.7	5.1	5.2
Bihar	4.9	4.0	4.0	4.8	4.3	4.3	4.0	4.5	4.3	5.0
Chhattisgarh	2.6	6.1	6.5	6.1	6.7	7.6	7.5	7.0	6.8	7.2
Goa	6.9	7.2	6.7	6.9	6.7	7.7	7.8	6.9	6.7	6.1
Gujarat	7.6	7.0	6.3	6.2	6.4	6.4	6.5	6.6	6.4	6.2
Haryana	7.2	7.4	7.5	7.5	7.8	8.3	8.5	7.7	6.4	5.9
Himachal Pradesh	4.5	5.1	4.5	4.6	5.2	5.5	5.5	5.8	5.4	5.3
Jammu and Kashmir	4.0	4.2	4.3	4.6	5.1	5.6	5.7	6.2	6.4	6.4
Jharkhand		5.1	5.2	4.6	4.0	4.7	4.7	4.2	5.8	5.5
Karnataka	7.8	8.2	8.1	9.0	9.6	9.5	10.3	9.6	8.9	9.1
Kerala	7.5	7.0	7.8	7.7	7.5	7.1	7.8	7.8	7.9	7.6
Madhya Pradesh	6.7	5.1	6.7	6.2	6.9	7.3	7.2	7.4	6.9	7.6
Maharashtra	7.3	7.2	7.1	6.9	7.4	6.9	6.9	6.9	6.9	6.9
Manipur	1.4	1.4	1.7	1.5	1.6	1.7	2.0	2.2	2.3	2.4
Meghalaya	2.6	2.7	2.7	3.0	3.2	3.5	3.5	3.3	3.2	3.5
Mizoram	0.8	0.9	1.2	1.3	1.5	1.9	2.1	2.0	2.1	2.0
Nagaland	1.5	1.2	1.2	1.3	1.3	1.6	1.6	1.6	1.7	1.7
Orissa	4.6	4.9	5.3	5.0	5.4	5.9	6.0	5.3	5.4	5.5
Punjab	6.5	6.0	6.9	6.8	7.2	8.3	7.1	6.5	6.4	6.1
Rajasthan	5.9	5.7	6.5	6.0	6.6	6.9	6.8	6.8	6.5	6.2
Sikkim	6.0	6.5	7.6	7.0	6.7	7.4	8.0	7.9	5.7	3.6
Tamil Nadu	7.7	8.1	8.4	8.4	8.8	9.0	8.9	8.4	8.4	7.6
Telangana										
Tripura	2.1	2.3	2.5	2.7	2.7	3.0	3.1	3.1	3.3	3.4
Uttar Pradesh	5.8	5.2	5.9	5.7	6.0	6.4	6.8	6.5	6.4	6.5
Uttaranchal	1.9	5.4	5.3	5.7	5.8	6.0	6.8	6.0	5.4	5.0
West Bengal	4.1	4.2	4.2	4.7	4.8	4.5	4.5	4.4	4.2	4.2
NCT Delhi	6.7	6.9	6.8	6.8	7.1	7.7	7.5	7.5	6.4	6.2
Puducherry						6.0	6.8	7.1	7.2	7.1

Continued

Annex Table 4.4: Own Tax Revenue (as % of GSDP)							
States	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
1	32	33	34	35	36	37	38
Andhra Pradesh	7.7	7.2	7.4	7.0	8.1	7.3	7.5
Arunachal Pradesh	2.4	2.9	2.5	3.0	2.8	3.0	3.1
Assam	5.3	5.3	5.3	5.1	4.8	5.3	6.2
Bihar	4.8	5.1	5.8	6.3	5.5	6.2	6.3
Chhattisgarh	7.5	6.8	7.3	6.9	6.7	8.3	7.6
Goa	6.4	6.0	7.7	10.0	9.6	9.0	10.3
Gujarat	7.0	7.2	7.4	7.0	6.9	6.4	6.5
Haryana	6.4	6.9	6.8	6.4	6.3	7.2	7.3
Himachal Pradesh	6.3	5.6	5.6	5.4	5.7	5.4	5.6
Jammu and Kashmir	6.0	6.1	6.7	6.5	6.3	6.7	7.0
Jharkhand	4.7	4.6	4.7	5.0	4.8	5.9	6.3
Karnataka	9.4	7.7	7.8	7.7	7.6	7.4	7.2
Kerala	8.2	7.1	7.3	6.9	6.7	6.8	7.2
Madhya Pradesh	8.1	8.5	8.0	7.7	7.6	7.5	7.3
Maharashtra	7.2	6.9	7.1	6.6	6.4	6.5	6.4
Manipur	2.9	2.9	2.4	2.9	2.9	2.9	2.9
Meghalaya	3.9	3.5	3.9	4.1	3.8	3.9	4.3
Mizoram	2.0	2.5	2.7	2.2	2.3	2.3	2.1
Nagaland	1.9	2.6	2.5	2.0	2.1	2.1	2.1
Orissa	5.7	5.9	5.8	5.8	6.2	6.3	6.1
Punjab	7.4	7.1	7.6	7.2	6.9	7.0	6.7
Rajasthan	6.1	5.8	6.2	6.1	6.3	6.8	6.9
Sikkim	3.8	2.6	3.5	3.8	3.5	3.6	3.5
Tamil Nadu	8.2	7.9	8.3	7.6	7.2	7.1	6.8
Telangana					5.7	7.6	8.4
Tripura	3.5	4.5	4.6	4.2	4.0	3.9	3.6
Uttar Pradesh	6.9	7.3	7.1	7.1	7.1	7.5	7.8
Uttaranchal	5.2	4.9	4.9	4.9	5.1	5.2	5.9
West Bengal	4.6	4.7	5.4	5.1	4.9	4.6	5.1
NCT Delhi	6.5	5.8	6.0	5.8	5.4	5.7	5.9
Puducherry	11.4	9.4	10.2	8.7	8.3	8.6	8.7

Concluded.

Annex Table 4.5: Own Non-Tax Revenue (as % of GSDP)										
States	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
1	2	3	4	5	6	7	8	9	10	11
Andhra Pradesh	2.7	2.6	2.4	2.4	2.7	2.5	2.5	2.6	3.3	2.5
Arunachal Pradesh										
Assam										
Bihar	1.4	1.9	2.1	2.1	2.6	3.5	3.3	3.3	4.0	4.3
Chhattisgarh										
Goa							5.2	4.7	5.1	5.3
Gujarat	2.6	2.1	2.5	2.3	2.5	2.4	3.5	2.8	2.6	3.3
Haryana	3.5	3.6	3.6	3.7	4.1	4.0	4.4	4.9	3.6	4.0
Himachal Pradesh										
Jammu and Kashmir										
Jharkhand										
Karnataka	3.2	3.3	3.4	3.3	3.2	3.1	3.2	2.9	2.5	2.5
Kerala	2.3	5.0	2.2	1.9	1.9	1.9	1.9	2.0	1.7	1.5
Madhya Pradesh	3.3	4.1	4.1	4.1	3.4	3.5	3.6	3.6	3.3	3.3
Maharashtra	2.6	2.7	2.9	3.0	3.3	3.3	3.5	3.2	2.5	2.8
Manipur										
Meghalaya										
Mizoram										
Nagaland										
Orissa	3.5	2.4	2.2	2.3	2.1	1.9	2.2	2.1	2.0	1.8
Punjab	1.8	2.0	2.3	2.2	2.0	2.0	1.9	1.7	1.6	1.4
Rajasthan	4.3	3.3	3.7	3.4	3.5	3.4	3.0	3.4	2.5	3.0
Sikkim										
Tamil Nadu	2.8	1.4	1.7	1.6	1.6	1.5	1.4	1.4	1.5	1.4
Telangana										
Tripura										
Uttar Pradesh	1.5	1.7	1.9	1.9	1.6	1.9	1.6	1.8	1.7	1.7
Uttaranchal										
West Bengal	1.5	1.2	1.3	1.0	1.0	1.0	0.8	0.7	0.7	0.7
NCT Delhi										
Puducherry										

Continued

Annex Table 4.5: Own Non-Tax Revenue (as % of GSDP)										
States	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000
1	12	13	14	15	16	17	18	19	20	21
Andhra Pradesh	2.0	2.1	2.1	2.1	2.0	1.8	1.7	1.7	1.5	1.8
Arunachal Pradesh	6.6	6.4	6.0	7.9	6.9	5.7	4.4	3.4	3.5	3.4
Assam	2.1	1.8	2.8	1.9	1.5	1.4	1.3	1.4	1.5	1.3
Bihar	3.7	2.4	3.1	3.1	3.0	3.0	2.6	0.9	2.3	3.3
Chhattisgarh										
Goa	5.0	5.0	5.1	5.5	5.1	11.7	8.5	11.4	10.3	9.0
Gujarat	1.2	3.1	2.4	2.6	2.2	2.1	1.7	2.2	2.4	2.5
Haryana	3.2	2.9	2.3	5.6	12.3	6.8	8.2	6.3	3.2	2.4
Himachal Pradesh	1.5	1.6	1.3	2.1	1.9	1.5	1.6	2.1	1.6	7.2
Jammu and Kashmir	1.3	1.9	1.7	1.7	1.8	1.5	1.3	2.1	2.0	2.3
Jharkhand										
Karnataka	1.8	1.7	2.0	1.6	1.6	1.9	1.8	1.5	1.5	1.5
Kerala	1.1	1.0	1.0	1.0	1.0	1.2	1.0	0.9	0.8	0.7
Madhya Pradesh	3.0	3.4	4.3	3.4	3.5	3.4	3.3	3.1	2.4	2.9
Maharashtra	2.5	2.2	1.9	1.9	2.0	1.6	1.9	1.7	1.6	1.5
Manipur	2.2	1.7	1.5	1.6	2.7	2.1	2.4	1.4	1.0	1.2
Meghalaya	1.5	1.6	1.1	1.5	1.9	2.7	1.8	1.0	1.4	2.1
Mizoram	28.4	4.7	4.3	3.6	3.9	4.1	3.6	3.4	2.4	2.4
Nagaland	2.8	2.4	2.0	1.4	3.4	1.5	1.6	1.6	1.5	1.5
Orissa	1.4	1.4	2.0	1.9	2.4	1.9	1.5	1.4	1.3	1.5
Punjab	1.3	6.7	1.2	1.2	5.3	4.2	4.0	4.4	2.5	3.5
Rajasthan	3.0	2.4	2.8	3.1	2.7	4.2	2.1	1.9	1.6	1.7
Sikkim	8.9	8.6	9.0	5.9	65.5	104.6	121.6	118.7	112.6	107.2
Tamil Nadu	1.0	2.4	1.1	1.1	1.0	1.0	0.9	0.9	0.9	0.9
Telangana										
Tripura	1.2	1.1	1.2	1.2	1.2	1.5	1.3	0.9	1.0	1.5
Uttar Pradesh	1.2	1.5	1.8	1.9	1.8	2.0	0.9	0.8	0.9	1.1
Uttaranchal										
West Bengal	0.5	0.5	0.5	0.5	0.5	0.4	0.5	0.4	0.3	0.4
NCT Delhi				0.1	0.3	0.2	0.1	0.4	0.3	0.7
Puducherry										

Continued

Annex Table 4.5: Own Non-Tax Revenue (as % of GSDP)										
States	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
1	22	23	24	25	26	27	28	29	30	31
Andhra Pradesh	1.8	1.8	2.0	1.8	1.7	1.8	2.2	1.9	2.3	1.6
Arunachal Pradesh	2.9	2.8	3.0	4.2	4.9	5.4	7.2	13.7	13.6	6.8
Assam	1.4	1.4	1.6	2.0	2.0	2.5	2.9	3.0	2.8	2.9
Bihar	1.3	0.6	0.5	0.6	0.5	0.6	0.5	0.5	0.8	1.0
Chhattisgarh	1.0	2.2	2.7	2.6	2.6	2.3	2.2	2.5	2.3	3.1
Goa	10.6	14.5	11.6	7.0	5.7	5.3	5.6	5.3	4.9	5.9
Gujarat	2.8	2.8	2.6	1.8	1.5	1.4	1.7	1.4	1.4	1.3
Haryana	2.4	2.5	2.4	2.6	2.7	2.3	3.6	3.4	1.8	1.2
Himachal Pradesh	1.1	1.1	0.9	1.3	2.5	2.5	4.4	5.4	4.2	3.7
Jammu and Kashmir	1.3	1.5	1.5	1.4	2.5	2.4	1.8	2.7	2.7	2.7
Jharkhand		2.3	2.2	2.3	2.1	2.3	2.1	1.9	2.5	3.0
Karnataka	1.4	0.9	1.0	2.1	2.7	2.0	1.8	1.2	1.0	1.0
Kerala	0.8	0.6	0.7	0.8	0.7	0.7	0.6	0.7	0.8	0.8
Madhya Pradesh	2.1	1.7	1.8	1.4	4.0	1.8	1.8	1.7	1.7	2.8
Maharashtra	2.1	1.6	1.4	1.0	1.0	1.2	1.3	2.5	1.3	1.0
Manipur	1.2	0.8	1.4	1.1	1.4	1.3	3.0	2.4	3.4	2.9
Meghalaya	1.9	1.9	1.7	2.2	2.0	2.0	2.1	2.0	1.9	2.2
Mizoram	2.1	2.1	2.2	2.3	2.8	4.0	4.1	3.4	3.5	2.4
Nagaland	1.1	1.1	0.9	1.1	1.3	1.5	1.3	1.5	1.9	1.2
Orissa	1.5	1.4	1.8	1.7	1.7	1.8	2.5	2.1	2.1	2.0
Punjab	3.9	3.7	4.9	5.2	5.5	4.2	3.1	3.5	3.3	2.9
Rajasthan	1.9	1.5	1.6	1.7	1.7	1.9	2.0	2.1	1.7	1.7
Sikkim	26.3	91.5	95.0	34.6	57.1	49.7	50.2	56.4	37.3	22.1
Tamil Nadu	1.1	1.0	1.1	1.1	1.0	1.0	1.1	0.9	1.4	1.0
Telangana										
Tripura	1.6	1.4	1.4	2.1	2.0	0.6	0.9	1.0	1.1	0.8
Uttar Pradesh	1.0	0.9	0.9	1.0	1.0	1.0	1.9	1.5	1.5	2.6
Uttaranchal	0.4	1.0	1.9	1.7	2.2	2.2	1.8	1.5	1.2	0.9
West Bengal	0.8	0.5	0.4	0.3	0.6	0.4	0.5	0.5	1.5	0.6
NCT Delhi	0.8	1.2	1.1	1.1	0.9	1.2	1.1	1.2	1.2	1.6
Puducherry						6.4	6.6	6.8	6.3	5.2

Continued

Annex Table 4.5: Own Non-Tax Revenue (as % of GSDP)							
States	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
1	32	33	34	35	36	37	38
Andhra Pradesh	2.8	2.4	1.7	1.6	1.0	0.9	0.8
Arunachal Pradesh	2.1	1.8	2.2	2.6	1.4	1.2	1.6
Assam	2.3	2.3	2.5	1.9	2.1	2.0	1.8
Bihar	1.6	2.0	1.5	1.3	1.5	1.1	1.1
Chhattisgarh	2.4	2.8	3.1	2.9	2.5	2.6	2.6
Goa	2.4	0.5	0.9	1.0	0.8	1.0	0.8
Gujarat	1.9	2.1	2.5	2.5	2.2	1.8	1.8
Haryana	15.4	9.4	6.5	5.7	4.6	2.2	2.0
Himachal Pradesh	0.8	0.8	0.8	1.0	0.8	0.7	0.7
Jammu and Kashmir					1.3	1.9	2.7
Jharkhand	0.7	1.1	0.8	1.0	0.7	0.8	0.7
Karnataka	1.9	1.4	1.6	1.7	1.9	2.0	1.9
Kerala	0.8	1.0	1.2	0.9	0.7	1.2	1.4
Madhya Pradesh	0.5	0.3	0.3	0.3	0.2	0.2	0.3
Maharashtra	1.7	0.1	0.2	0.1	0.1	0.1	0.2
Manipur	5.7	0.9	0.6	5.5	5.4	5.1	4.6
Meghalaya	2.8	2.4	1.7	1.6	1.0	0.9	0.8
Mizoram	2.1	1.8	2.2	2.6	1.4	1.2	1.6
Nagaland	2.3	2.3	2.5	1.9	2.1	2.0	1.8
Orissa	1.6	2.0	1.5	1.3	1.5	1.1	1.1
Punjab	2.4	2.8	3.1	2.9	2.5	2.6	2.6
Rajasthan	2.4	0.5	0.9	1.0	0.8	1.0	0.8
Sikkim	1.9	2.1	2.5	2.5	2.2	1.8	1.8
Tamil Nadu	15.4	9.4	6.5	5.7	4.6	2.2	2.0
Telangana	0.8	0.8	0.8		0.8	0.7	0.7
Tripura					1.3	1.9	2.7
Uttar Pradesh	0.7	1.1	0.8	1.0	0.7	0.8	0.7
Uttaranchal	1.9	1.4	1.6	1.7	1.9	2.0	1.9
West Bengal	0.8	1.0	1.2	0.9	0.7	1.2	1.4
NCT Delhi	0.5	0.3	0.3	0.3	0.2	0.2	0.3
Puducherry	1.7	0.1	0.2	0.1	0.1	0.1	0.2

Concluded.

Annex Table 4.6: Central Transfer(i.e., Share in central tax + Grants in Aid) (as % of GSDP)										
States	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
1	2	3	4	5	6	7	8	9	10	11
Andhra Pradesh	6.7	5.4	6.0	5.8	6.3	7.6	7.3	6.2	5.7	5.3
Arunachal Pradesh										
Assam										
Bihar	9.7	8.9	9.1	10.1	8.8	11.4	9.3	8.6	9.5	9.8
Chhattisgarh										
Goa							14.3	15.2	16.4	13.3
Gujarat	5.3	4.4	5.0	4.3	4.6	5.2	3.7	7.3	4.8	3.8
Haryana	3.8	3.8	3.1	4.3	3.7	4.6	4.6	3.5	3.4	2.5
Himachal Pradesh										
Jammu and Kashmir										
Jharkhand										
Karnataka	5.0	4.9	4.7	4.8	5.5	6.7	5.6	4.7	4.7	5.4
Kerala	5.6	3.5	5.6	6.9	5.2	8.5	6.2	5.0	6.1	5.4
Madhya Pradesh	7.7	7.0	6.7	7.2	7.2	8.1	7.9	7.3	7.2	6.5
Maharashtra	4.0	3.6	4.2	4.3	4.9	4.5	4.6	3.8	3.5	3.4
Manipur										
Meghalaya										
Mizoram										
Nagaland										
Orissa	10.0	9.4	13.0	9.6	8.6	8.6	10.4	11.4	10.2	9.9
Punjab	3.0	2.7	2.6	2.9	6.2	8.3	6.1	7.9	8.2	5.8
Rajasthan	7.1	7.9	7.5	6.5	5.4	9.4	8.9	11.0	8.7	7.2
Sikkim										
Tamil Nadu	5.8	5.3	5.6	6.4	5.9	6.1	5.5	5.5	5.2	5.5
Telangana										
Tripura										
Uttar Pradesh	7.5	7.6	7.1	6.7	7.8	9.7	7.4	9.1	8.1	8.3
Uttaranchal										
West Bengal	4.6	5.0	6.7	5.4	3.6	6.0	5.6	4.8	5.5	5.1
NCT Delhi										
Puducherry										

Continued

Annex Table 4.6: Central Transfer(i.e., Share in central tax + Grants in Aid) (as % of GSDP)										
States	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000
1	12	13	14	15	16	17	18	19	20	21
Andhra Pradesh	5.0	4.8	5.1	4.9	4.0	4.8	4.8	4.7	3.5	3.9
Arunachal Pradesh	51.0	51.3	49.4	42.4	44.3	46.5	50.2	47.8	46.3	47.7
Assam	8.2	11.1	10.1	12.9	9.4	10.0	10.9	11.1	9.9	9.0
Bihar	11.8	13.1	14.6	14.0	12.2	14.6	11.6	14.0	11.1	13.6
Chhattisgarh										
Goa	9.2	7.1	6.8	5.6	5.4	4.2	3.9	3.1	2.2	1.9
Gujarat	1.7	1.7	2.7	3.2	2.3	2.1	2.2	2.3	2.1	2.4
Haryana	2.1	2.1	2.3	2.3	1.8	2.1	2.0	2.2	1.8	1.9
Himachal Pradesh	15.3	16.0	14.7	18.9	12.5	16.1	15.3	13.8	11.9	13.8
Jammu and Kashmir	17.7	22.6	26.2	23.3	29.8	27.5	28.2	28.1	26.3	25.7
Jharkhand										
Karnataka	3.7	3.4	3.8	3.8	3.4	3.2	3.4	3.5	2.8	3.3
Kerala	4.3	3.8	4.1	4.0	3.9	3.2	3.3	3.5	3.0	3.0
Madhya Pradesh	6.9	7.4	7.9	7.2	6.8	6.5	6.6	7.2	5.9	5.8
Maharashtra	2.4	2.4	2.3	2.3	1.9	1.6	1.9	1.4	1.7	1.5
Manipur	33.0	32.1	30.9	31.0	28.2	29.0	29.5	27.8	26.2	26.9
Meghalaya	23.9	23.2	22.6	22.9	21.3	22.5	22.4	19.3	19.2	18.7
Mizoram	69.6	57.5	52.7	54.6	56.2	51.1	47.7	49.5	46.1	53.2
Nagaland	38.8	39.1	34.9	34.3	27.3	32.0	31.7	31.5	32.1	33.0
Orissa	9.3	8.4	9.1	8.7	7.5	6.5	7.7	6.9	5.9	7.4
Punjab	2.1	2.1	2.5	2.1	1.9	1.8	1.8	1.8	1.6	1.7
Rajasthan	5.9	6.1	6.0	6.5	5.7	4.9	4.7	4.7	3.9	4.1
Sikkim	40.5	42.9	48.7	39.4	39.5	49.0	44.9	43.7	43.1	45.0
Tamil Nadu	4.0	4.1	4.1	3.9	3.3	2.9	3.0	3.2	2.6	2.8
Telangana										
Tripura	30.2	30.7	30.8	28.4	31.1	32.2	29.3	25.7	26.0	24.1
Uttar Pradesh	7.0	7.0	8.0	7.0	6.3	6.2	5.9	6.1	4.7	5.5
Uttaranchal										
West Bengal	4.4	4.3	4.8	4.8	4.2	3.7	4.1	3.9	3.4	3.4
NCT Delhi				0.0	0.3	0.4	0.5	0.8	0.7	0.7
Puducherry										

Continued

Annex Table 4.6: Central Transfer(i.e., Share in central tax + Grants in Aid) (as % of GSDP)										
States	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
1	22	23	24	25	26	27	28	29	30	31
Andhra Pradesh	4.0	3.8	3.9	4.7	3.9	4.3	4.6	5.0	4.6	4.6
Arunachal Pradesh	40.1	37.0	39.3	48.8	36.8	42.2	54.0	46.7	51.8	48.3
Assam	9.9	9.9	9.4	9.9	11.5	12.4	12.9	13.8	14.4	12.7
Bihar	12.6	12.2	12.4	13.9	15.4	16.7	18.4	19.9	18.0	15.8
Chhattisgarh	3.0	5.1	6.0	5.3	5.8	6.7	7.4	7.8	7.1	8.0
Goa	2.3	2.1	2.1	1.8	1.8	2.2	2.4	2.8	2.4	2.1
Gujarat	2.8	2.2	2.9	2.1	2.1	2.5	2.7	2.8	2.7	2.2
Haryana	1.4	1.4	1.7	1.5	1.2	2.1	1.9	2.0	1.9	2.3
Himachal Pradesh	13.1	14.5	13.2	12.5	11.5	16.1	16.0	15.8	12.8	12.4
Jammu and Kashmir	23.6	28.1	25.2	28.0	28.1	30.5	28.5	28.6	28.3	31.4
Jharkhand		7.5	9.4	8.1	6.2	6.4	8.3	7.7	10.1	11.2
Karnataka	3.6	3.6	3.4	3.7	3.6	4.0	4.5	4.4	4.0	4.5
Kerala	2.8	3.1	2.8	2.8	3.1	3.3	3.5	3.6	3.4	2.9
Madhya Pradesh	7.5	5.3	6.1	5.5	6.6	7.5	8.7	9.9	8.4	7.8
Maharashtra	1.6	1.4	1.2	1.5	1.5	1.8	2.5	2.2	2.6	2.3
Manipur	27.3	29.0	30.6	29.1	31.0	39.1	41.7	47.1	46.6	41.6
Meghalaya	20.7	17.7	19.5	18.3	18.4	18.6	19.2	19.8	19.1	21.5
Mizoram	40.8	37.8	39.8	50.4	51.7	49.8	53.7	48.0	52.4	51.9
Nagaland	34.2	30.9	25.5	40.8	28.8	31.3	35.3	34.0	32.5	32.4
Orissa	8.6	7.7	8.5	7.6	8.1	8.9	9.2	9.6	9.1	8.7
Punjab	2.1	1.4	1.6	1.5	1.6	3.2	3.0	2.7	2.2	2.3
Rajasthan	6.0	5.0	5.5	5.0	5.6	5.8	6.2	6.9	6.3	5.4
Sikkim	46.1	48.5	47.6	44.8	45.0	41.5	39.7	43.4	39.7	27.3
Tamil Nadu	2.7	2.6	2.7	3.0	3.1	3.1	3.1	4.2	3.9	3.0
Telangana										
Tripura	24.0	23.6	22.1	21.9	24.3	27.1	26.5	27.2	25.7	32.3
Uttar Pradesh	6.2	6.8	6.1	6.6	7.4	8.0	9.2	9.9	9.5	9.4
Uttaranchal	3.7	10.1	9.4	9.4	8.4	10.4	11.4	9.8	8.7	7.5
West Bengal	5.2	4.6	4.1	3.8	4.1	5.4	4.9	5.2	5.1	4.4
NCT Delhi	0.8	0.7	0.7	0.6	0.5	0.4	0.4	0.8	1.0	1.6
Puducherry						10.2	9.2	9.3	11.0	10.8

Continued

Annex Table 4.6: Central Transfer(i.e., Share in central tax + Grants in Aid) (as % of GSDP)							
States	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
1	32	33	34	35	36	37	38
Andhra Pradesh	4.3	3.9	3.4	3.4	7.0	6.5	7.4
Arunachal Pradesh	51.8	43.6	41.1	34.1	49.0	55.2	53.9
Assam	13.0	11.8	12.7	11.5	13.3	13.2	17.7
Bihar	16.5	15.3	14.9	15.0	15.0	17.5	19.7
Chhattisgarh	8.3	7.0	6.7	6.1	7.4	11.0	11.0
Goa	3.1	2.2	2.8	3.4	3.6	5.8	6.1
Gujarat	2.1	2.2	2.1	2.1	2.4	2.9	2.9
Haryana	2.1	1.8	1.6	1.9	2.0	2.9	2.6
Himachal Pradesh	12.8	11.7	11.6	9.3	9.4	13.5	12.9
Jammu and Kashmir	30.4	23.0	20.9	18.8	20.5	24.9	28.4
Jharkhand	8.6	8.2	7.4	6.9	7.8	11.4	11.2
Karnataka	4.0	3.2	3.0	2.8	3.2	3.6	3.5
Kerala	2.8	2.7	2.4	2.5	2.9	3.8	3.9
Madhya Pradesh	9.4	8.9	8.6	7.9	8.7	11.1	10.6
Maharashtra	2.2	2.0	2.0	1.8	2.1	2.6	2.5
Manipur	53.7	38.5	45.5	40.4	40.4	39.4	37.1
Meghalaya	23.2	18.0	19.2	20.6	21.1	26.4	24.5
Mizoram	48.5	50.5	49.0	42.2	43.3	51.5	44.5
Nagaland	39.0	42.7	41.5	35.8	38.0	38.9	39.4
Orissa	8.8	8.9	8.1	8.1	9.0	12.0	11.9
Punjab	2.4	2.2	2.3	2.3	2.9	3.2	3.5
Rajasthan	5.6	5.1	4.9	5.0	6.4	7.3	7.3
Sikkim	22.0	20.9	20.7	21.7	21.3	23.4	21.1
Tamil Nadu	3.0	2.7	2.5	2.6	3.2	3.5	3.6
Telangana					3.0	4.4	4.4
Tripura	24.7	28.1	27.1	24.7	26.5	26.9	27.9
Uttar Pradesh	9.8	9.4	9.1	9.0	9.5	12.0	12.1
Uttaranchal	7.8	6.0	5.9	5.8	6.7	7.7	8.4
West Bengal	5.2	6.1	5.6	5.0	5.7	6.9	7.7
NCT Delhi	1.7	0.6	0.4	0.3	0.5	0.7	0.6
Puducherry	7.3	6.1	5.9	5.5	6.1	6.7	6.2

Concluded.

Annex Table 4.7: Revenue Receipts (as % of GSDP)										
States	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
1	2	3	4	5	6	7	8	9	10	11
Andhra Pradesh	15.5	14.7	15.0	15.1	16.9	18.1	18.7	17.6	17.2	15.7
Arunachal Pradesh										
Assam										
Bihar	13.5	13.5	13.7	13.7	13.8	16.8	16.1	15.9	16.5	17.3
Chhattisgarh										
Goa							22.0	18.7	21.5	19.5
Gujarat	13.9	12.5	13.7	12.4	13.3	13.6	13.4	17.2	14.5	14.5
Haryana	13.6	13.8	13.6	14.3	14.7	14.7	16.4	16.8	14.4	14.4
Himachal Pradesh										
Jammu and Kashmir										
Jharkhand										
Karnataka	15.3	16.3	16.0	15.5	16.1	17.4	17.2	16.9	16.7	16.5
Kerala	14.9	18.4	15.1	14.8	16.2	18.2	17.6	16.6	17.8	16.8
Madhya Pradesh	14.5	15.6	15.5	15.7	15.2	15.6	17.7	16.3	16.0	15.8
Maharashtra	12.3	12.8	14.0	13.9	14.4	14.1	15.6	14.8	14.0	13.5
Manipur										
Meghalaya										
Mizoram										
Nagaland										
Orissa	16.7	14.4	18.0	13.7	14.4	13.8	16.6	17.5	16.1	15.8
Punjab	11.3	11.4	12.0	12.0	11.1	12.3	12.4	11.5	11.5	10.6
Rajasthan	16.2	15.7	16.2	14.5	15.5	17.2	18.2	20.0	16.1	16.9
Sikkim										
Tamil Nadu	15.8	14.8	16.8	16.8	16.3	16.9	16.4	14.9	15.0	15.7
Telangana										
Tripura										
Uttar Pradesh	12.2	13.4	13.0	12.1	13.0	14.0	13.6	15.5	13.7	14.1
Uttaranchal										
West Bengal	10.5	10.5	10.6	10.0	10.1	12.3	12.1	11.6	12.3	11.4
NCT Delhi										
Puducherry										

Continued

Annex Table 4.7: Revenue Receipts (as % of GSDP)										
States	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000
1	12	13	14	15	16	17	18	19	20	21
Andhra Pradesh	13.8	13.3	13.7	13.1	11.7	11.3	11.4	13.2	11.4	12.3
Arunachal Pradesh	58.0	58.3	55.9	50.6	51.6	52.7	55.2	51.8	50.4	51.8
Assam	13.4	16.4	16.1	18.1	13.9	14.4	15.2	15.7	14.6	13.7
Bihar	21.1	21.2	24.1	23.2	20.9	24.0	19.7	20.6	18.9	23.7
Chhattisgarh										
Goa	20.3	18.8	18.8	18.7	18.1	23.8	19.7	21.7	18.2	17.5
Gujarat	10.2	12.9	12.4	13.2	11.3	11.0	10.4	11.2	11.2	11.8
Haryana	12.1	11.8	11.8	14.6	20.8	15.7	15.8	14.2	11.7	11.0
Himachal Pradesh	21.0	21.9	20.2	25.4	18.6	21.7	21.3	20.4	17.9	25.2
Jammu and Kashmir	22.1	27.3	31.0	27.8	34.4	31.9	32.0	33.0	31.3	31.3
Jharkhand										
Karnataka	13.7	13.0	13.4	13.5	12.8	13.4	13.0	12.8	11.2	11.9
Kerala	12.2	11.6	11.9	12.5	12.2	11.7	11.6	12.0	10.7	10.6
Madhya Pradesh	16.1	17.8	19.0	17.1	16.5	16.6	16.7	17.2	15.1	15.6
Maharashtra	11.9	11.8	10.5	10.5	10.6	9.6	9.8	9.5	9.5	9.5
Manipur	36.8	34.9	33.5	33.8	32.2	32.4	32.5	30.5	28.2	29.2
Meghalaya	28.2	27.7	26.5	27.0	25.9	27.9	27.0	22.7	23.1	23.3
Mizoram	98.8	62.7	57.6	58.8	60.6	55.7	51.8	53.5	49.1	56.3
Nagaland	43.5	43.0	38.3	36.8	31.6	34.4	34.5	34.2	34.7	35.9
Orissa	15.5	13.6	15.0	14.4	13.4	11.9	13.4	11.9	10.6	12.6
Punjab	9.7	15.2	9.9	9.8	14.1	12.2	11.4	11.8	9.4	11.1
Rajasthan	13.3	13.5	13.6	14.8	13.3	14.1	11.5	11.4	10.2	10.9
Sikkim	53.1	54.9	61.1	48.4	107.7	157.1	169.7	165.8	158.9	155.4
Tamil Nadu	12.7	14.4	12.8	12.2	11.7	11.8	11.7	11.4	10.5	11.2
Telangana										
Tripura	33.2	33.4	33.9	31.5	34.3	35.5	32.5	28.5	28.9	27.5
Uttar Pradesh	13.3	13.3	14.7	13.6	12.8	12.9	11.3	11.5	10.2	11.7
Uttaranchal										
West Bengal	10.3	10.1	10.5	10.4	10.4	9.4	9.4	8.7	7.6	7.6
NCT Delhi	0.0	0.0	0.0	2.4	6.7	7.1	7.3	7.4	6.8	7.1
Puducherry										

Continued

Annex Table 4.7: Revenue Receipts (as % of GSDP)										
States	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
1	22	23	24	25	26	27	28	29	30	31
Andhra Pradesh	12.7	13.1	13.0	13.3	12.8	13.6	14.7	14.8	14.7	13.6
Arunachal Pradesh	44.0	41.1	43.8	54.5	43.1	49.3	63.1	62.4	67.8	57.5
Assam	15.1	15.3	15.4	16.1	18.6	20.3	21.1	21.6	22.3	20.7
Bihar	18.8	16.8	16.9	19.4	20.2	21.6	22.9	24.8	23.2	21.8
Chhattisgarh	6.6	13.5	15.2	14.0	15.1	16.6	17.1	17.3	16.2	18.3
Goa	19.8	23.8	20.4	15.8	14.3	15.1	15.8	15.0	13.9	14.1
Gujarat	13.2	12.0	11.7	10.1	10.0	10.2	10.9	10.8	10.5	9.7
Haryana	11.0	11.3	11.7	11.6	11.6	12.7	13.9	13.0	10.1	9.4
Himachal Pradesh	18.6	20.8	18.5	18.4	19.2	24.2	25.9	26.9	22.4	21.5
Jammu and Kashmir	28.9	33.8	30.9	34.1	35.8	38.6	36.1	37.5	37.4	40.4
Jharkhand		14.9	16.8	15.1	12.2	13.5	15.2	13.8	18.3	19.7
Karnataka	12.8	12.7	12.5	14.8	15.9	15.5	16.5	15.2	14.0	14.6
Kerala	11.1	10.7	11.3	11.3	11.3	11.2	11.8	12.1	12.1	11.3
Madhya Pradesh	16.3	12.2	14.6	13.1	17.5	16.6	17.8	19.0	17.0	18.2
Maharashtra	10.9	10.2	9.7	9.4	9.9	10.0	10.6	11.6	10.8	10.2
Manipur	29.9	31.1	33.7	31.8	34.0	42.1	46.6	51.7	52.3	46.9
Meghalaya	25.3	22.2	24.0	23.4	23.6	24.0	24.8	25.1	24.2	27.1
Mizoram	43.6	40.8	43.2	54.0	56.0	55.7	59.8	53.5	58.0	56.3
Nagaland	36.8	33.1	27.6	43.2	31.5	34.4	38.2	37.1	36.0	35.3
Orissa	14.7	13.9	15.7	14.3	15.2	16.6	17.7	17.0	16.6	16.2
Punjab	12.5	11.2	13.4	13.4	14.3	15.6	13.2	12.6	11.9	11.2
Rajasthan	13.8	12.2	13.6	12.7	13.9	14.7	15.0	15.8	14.5	13.3
Sikkim	78.4	146.6	150.2	86.4	108.8	98.6	97.9	107.7	82.7	53.1
Tamil Nadu	11.5	11.7	12.2	12.5	13.0	13.2	13.2	13.5	13.7	11.6
Telangana										
Tripura	27.8	27.3	26.0	26.7	28.9	30.8	30.5	31.3	30.0	36.5
Uttar Pradesh	13.0	12.8	12.8	13.3	14.4	15.5	18.0	17.9	17.5	18.4
Uttaranchal	6.1	16.5	16.7	16.9	16.5	18.5	20.0	17.2	15.4	13.4
West Bengal	10.1	9.3	8.7	8.8	9.5	10.3	9.9	10.1	10.8	9.3
NCT Delhi	8.3	8.8	8.6	8.5	8.5	9.4	9.0	9.4	8.6	9.4
Puducherry						22.6	22.6	23.1	24.5	23.1

Continued

Annex Table 4.7: Revenue Receipts (as % of GSDP)							
States	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
1	32	33	34	35	36	37	38
Andhra Pradesh	13.9	12.7	12.8	12.1	17.2	14.7	15.6
Arunachal Pradesh	60.1	49.7	45.9	39.9	54.5	60.7	59.4
Assam	20.4	19.2	19.6	18.1	19.3	19.7	26.2
Bihar	21.9	20.8	21.1	21.7	21.0	24.2	26.5
Chhattisgarh	19.0	16.4	16.7	15.5	16.1	22.6	21.2
Goa	16.2	13.6	15.3	18.0	18.9	19.9	22.3
Gujarat	10.0	10.2	10.4	9.9	10.3	10.5	10.5
Haryana	9.8	10.3	9.7	9.5	9.3	11.2	11.5
Himachal Pradesh	22.1	20.0	18.8	16.6	17.1	20.8	19.8
Jammu and Kashmir	38.3	31.7	30.1	28.3	28.8	34.6	38.4
Jharkhand	15.8	14.9	14.2	13.9	14.5	20.1	20.7
Karnataka	14.2	11.6	11.3	10.9	11.3	11.5	11.2
Kerala	11.7	10.4	10.7	10.6	11.0	12.1	12.8
Madhya Pradesh	19.7	19.8	18.5	17.3	18.4	20.4	19.7
Maharashtra	10.1	9.5	9.9	9.1	9.2	9.9	9.9
Manipur	59.4	43.8	49.6	45.0	44.3	43.3	40.8
Meghalaya	29.2	23.4	25.3	27.3	26.3	31.4	30.4
Mizoram	52.8	55.3	54.3	46.3	47.7	55.8	48.4
Nagaland	42.5	47.2	45.6	39.1	41.5	42.1	42.6
Orissa	16.8	17.7	17.0	16.8	17.7	20.9	20.6
Punjab	12.2	9.8	10.8	10.5	10.6	11.2	11.0
Rajasthan	13.6	13.1	13.5	13.5	14.9	15.8	16.1
Sikkim	41.1	32.9	30.7	31.2	29.3	29.2	26.6
Tamil Nadu	12.0	11.3	11.6	11.1	11.2	11.4	11.1
Telangana					10.0	13.8	15.4
Tripura	28.9	33.7	32.5	29.9	31.1	31.5	32.2
Uttar Pradesh	18.5	18.1	17.7	17.8	18.5	21.5	21.8
Uttaranchal	13.8	11.9	11.9	11.6	12.5	14.1	15.7
West Bengal	10.3	11.1	11.3	10.3	10.8	11.7	13.1
NCT Delhi	9.9	6.5	6.5	6.3	6.0	6.5	6.7
Puducherry	24.4	16.5	16.7	19.7	19.8	20.3	19.5

Concluded.

Annex Table 4.8: Revenue Expenditure (as % of GSDP)										
States	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
1	2	3	4	5	6	7	8	9	10	11
Andhra Pradesh	14.2	13.9	13.8	15.8	18.1	18.1	19.8	17.4	17.1	16.5
Arunachal Pradesh										
Assam										
Bihar	12.6	13.7	14.1	13.1	13.0	14.7	14.0	14.9	15.2	17.5
Chhattisgarh										
Goa							22.0	19.9	20.4	20.4
Gujarat	12.1	11.2	12.9	11.3	12.8	14.1	15.3	18.9	15.0	15.1
Haryana	11.8	12.5	12.7	12.7	14.1	13.0	14.1	16.7	14.4	15.3
Himachal Pradesh										
Jammu and Kashmir										
Jharkhand										
Karnataka	14.5	13.9	15.5	14.8	17.4	18.1	16.7	17.6	16.9	17.2
Kerala	15.6	16.5	14.5	15.8	16.3	19.3	19.4	18.6	19.3	18.8
Madhya Pradesh	13.1	13.1	13.5	14.1	14.6	15.1	17.4	16.6	16.7	15.4
Maharashtra	11.5	12.0	12.9	13.6	15.2	15.2	15.6	14.6	14.5	14.2
Manipur										
Meghalaya										
Mizoram										
Nagaland										
Orissa	14.6	13.7	18.7	13.7	15.8	14.7	16.8	18.5	17.3	16.8
Punjab	10.9	10.4	10.3	11.2	11.3	12.2	11.5	13.3	13.3	11.9
Rajasthan	14.9	15.0	15.4	14.0	16.4	17.2	18.8	23.2	17.7	17.1
Sikkim										
Tamil Nadu	14.2	14.0	15.8	16.4	16.2	15.7	15.9	16.3	16.2	17.4
Telangana										
Tripura										
Uttar Pradesh	11.1	11.3	12.0	12.6	13.6	13.3	14.2	14.8	15.2	16.3
Uttaranchal										
West Bengal	10.8	11.3	12.4	11.4	12.2	11.9	13.0	12.1	12.8	13.0
NCT Delhi										
Puducherry										

Continued

Annex Table 4.8: Revenue Expenditure (as % of GSDP)										
States	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000
1	12	13	14	15	16	17	18	19	20	21
Andhra Pradesh	14.3	13.7	14.0	12.7	12.7	12.2	14.6	13.9	13.5	13.2
Arunachal Pradesh	41.8	37.6	37.7	36.9	37.4	35.4	41.1	41.1	40.8	41.7
Assam	14.5	14.6	15.1	15.8	15.4	15.2	14.0	14.6	14.3	16.5
Bihar	23.9	25.1	26.6	25.6	23.8	27.5	20.2	21.2	21.7	30.4
Chhattisgarh										
Goa	19.8	19.3	18.4	17.3	16.2	22.8	19.2	22.0	20.5	20.5
Gujarat	12.3	14.5	13.0	13.0	10.9	11.2	11.0	12.3	13.7	14.8
Haryana	12.2	12.0	11.8	14.3	22.2	16.7	17.7	15.9	15.0	13.2
Himachal Pradesh	23.5	21.7	22.0	23.5	23.0	23.6	23.0	25.4	25.9	25.9
Jammu and Kashmir	23.9	25.6	27.0	22.1	26.4	24.6	25.2	26.8	34.1	34.4
Jharkhand										
Karnataka	13.9	13.5	13.8	13.3	13.3	13.3	13.8	13.1	12.5	14.1
Kerala	14.3	13.1	13.1	13.6	13.3	12.6	12.8	13.9	13.7	15.5
Madhya Pradesh	16.8	18.0	18.2	18.2	17.0	17.5	19.1	18.0	18.9	19.0
Maharashtra	12.0	12.1	11.2	10.6	10.4	9.9	10.6	10.7	11.2	11.1
Manipur	28.6	29.2	27.8	25.5	27.6	29.0	28.5	28.2	24.8	37.0
Meghalaya	24.9	25.3	25.4	26.0	22.3	23.7	22.8	22.3	22.6	22.9
Mizoram	65.2	50.3	51.2	49.0	52.2	50.2	48.2	49.0	46.1	52.8
Nagaland	44.0	42.5	39.2	39.5	36.2	37.3	34.2	34.6	35.2	37.1
Orissa	15.7	14.7	15.7	15.6	15.1	14.4	16.0	14.3	15.9	18.1
Punjab	12.4	17.1	12.1	12.1	16.0	13.2	14.2	14.6	13.7	15.2
Rajasthan	12.7	13.4	13.9	15.6	14.2	15.4	12.8	12.2	13.8	14.9
Sikkim	42.7	46.7	52.5	40.7	103.8	147.1	164.0	160.5	164.9	155.3
Tamil Nadu	14.1	18.4	15.6	13.2	12.2	12.1	12.7	12.6	13.0	14.3
Telangana										
Tripura	33.3	32.5	30.9	31.5	32.6	29.8	28.6	28.0	26.8	28.0
Uttar Pradesh	15.3	14.3	16.0	14.9	14.7	14.9	13.5	14.5	15.3	15.7
Uttaranchal										
West Bengal	12.9	11.5	11.4	12.2	11.6	11.0	11.9	10.9	11.6	14.5
NCT Delhi	0.0	0.0	0.0	2.1	4.9	5.8	5.3	5.0	5.3	5.9
Puducherry										

Continued

Annex Table 4.8: Revenue Expenditure (as % of GSDP)										
States	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
1	22	23	24	25	26	27	28	29	30	31
Andhra Pradesh	15.0	14.9	14.7	14.8	13.9	13.6	13.8	14.8	14.5	13.3
Arunachal Pradesh	41.6	40.0	40.7	48.1	43.3	44.4	46.2	47.0	50.5	49.5
Assam	17.1	17.6	16.1	17.6	19.2	17.7	17.7	17.9	17.6	22.1
Bihar	23.7	20.6	20.4	20.9	18.8	21.5	20.4	20.7	20.0	20.0
Chhattisgarh	5.7	15.2	15.5	15.5	14.8	14.0	13.2	13.5	14.2	17.4
Goa	22.8	26.7	22.3	17.1	15.3	15.3	14.9	14.2	13.5	14.5
Gujarat	18.4	17.1	14.1	12.1	11.9	10.4	10.3	10.2	10.5	11.3
Haryana	12.1	12.9	12.6	11.9	11.9	11.6	12.7	11.6	11.3	11.3
Himachal Pradesh	26.8	25.6	26.1	25.8	24.1	23.8	25.2	24.4	22.8	23.1
Jammu and Kashmir	35.6	30.2	28.0	26.4	30.0	32.5	30.3	31.5	29.4	31.2
Jharkhand	0.0	14.7	17.5	14.8	14.1	16.0	16.8	15.6	17.6	17.1
Karnataka	14.4	15.4	14.6	15.2	15.0	14.3	14.7	13.8	13.4	14.1
Kerala	15.1	13.8	15.7	14.8	14.4	13.5	13.5	14.2	13.9	13.4
Madhya Pradesh	17.9	15.7	15.9	17.3	16.0	16.5	15.5	15.9	15.0	15.8
Maharashtra	13.8	13.0	12.6	11.7	12.3	10.7	10.5	9.5	10.0	11.1
Manipur	32.3	35.3	35.9	32.7	32.2	35.1	39.3	33.8	35.4	36.5
Meghalaya	24.1	22.9	22.4	22.0	24.3	23.0	22.1	23.2	23.1	25.0
Mizoram	53.8	53.0	47.8	50.7	52.0	53.5	52.2	50.0	50.6	51.4
Nagaland	36.8	32.1	29.7	33.2	28.9	31.3	30.6	31.9	30.6	30.9
Orissa	18.8	19.5	18.6	16.4	15.9	16.0	15.5	13.7	14.3	15.5
Punjab	15.7	15.9	18.0	17.4	17.8	16.8	14.6	15.1	14.1	13.9
Rajasthan	16.7	16.0	17.6	15.5	15.6	15.1	14.6	15.0	14.8	15.1
Sikkim	69.3	135.0	135.9	76.1	99.1	88.7	87.3	93.7	71.0	44.6
Tamil Nadu	13.7	13.4	15.0	13.3	13.3	12.4	12.3	12.2	13.4	12.4
Telangana										
Tripura	29.4	26.5	27.1	25.4	24.5	24.3	22.7	23.7	23.1	27.4
Uttar Pradesh	16.3	15.9	15.2	21.1	17.1	15.9	16.6	17.0	17.1	17.1
Uttaranchal	6.0	17.1	19.0	20.4	20.3	18.7	17.6	15.8	15.0	15.1
West Bengal	15.4	14.9	13.8	13.7	13.5	13.5	13.1	12.8	15.1	14.7
NCT Delhi	5.6	7.1	5.9	5.9	5.8	5.6	5.7	6.2	6.2	6.4
Puducherry						22.5	23.1	23.8	25.6	25.1

Continued

Annex Table 4.8: Revenue Expenditure (as % of GSDP)							
States	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
1	32	33	34	35	36	37	38
Andhra Pradesh	13.5	12.2	12.6	12.0	21.8	15.3	16.3
Arunachal Pradesh	41.5	39.9	38.1	39.3	42.7	48.8	49.1
Assam	20.4	18.5	18.6	18.0	19.7	26.0	24.7
Bihar	18.8	18.8	19.3	19.7	19.4	24.6	23.4
Chhattisgarh	16.2	14.3	15.2	15.9	16.8	21.0	19.4
Goa	14.2	12.9	15.9	18.9	18.2	20.2	22.0
Gujarat	11.0	9.7	9.6	9.3	9.7	10.1	10.2
Haryana	10.9	10.8	11.0	10.5	11.2	13.4	13.7
Himachal Pradesh	23.1	19.1	19.5	18.3	19.0	21.0	20.2
Jammu and Kashmir	31.8	29.0	28.8	28.2	29.2	31.0	33.8
Jharkhand	15.9	13.9	13.4	12.4	14.6	17.9	18.1
Karnataka	13.2	10.8	11.0	10.9	11.2	11.4	11.1
Kerala	13.1	12.6	13.0	13.0	13.6	13.9	14.8
Madhya Pradesh	17.1	16.7	16.5	16.0	17.1	20.3	19.1
Maharashtra	10.1	9.7	9.6	9.4	9.9	10.3	10.0
Manipur	44.6	38.8	38.7	35.3	40.3	40.5	36.8
Meghalaya	27.5	24.3	22.9	24.2	25.6	28.5	29.1
Mizoram	53.2	51.3	53.9	47.8	48.9	49.2	40.3
Nagaland	35.6	41.2	41.1	34.6	36.7	41.1	38.9
Orissa	14.9	15.2	14.8	15.6	15.9	18.9	19.6
Punjab	14.5	12.4	13.3	12.4	12.7	13.0	12.8
Rajasthan	13.3	12.3	12.8	13.7	15.4	16.6	17.2
Sikkim	39.2	28.9	24.4	24.9	24.5	25.9	25.2
Tamil Nadu	12.5	11.2	11.3	11.3	11.8	12.2	12.3
Telangana					9.9	13.8	14.9
Tripura	24.4	25.0	24.1	23.2	25.1	24.9	26.3
Uttar Pradesh	17.9	17.1	17.1	16.8	16.4	19.9	19.6
Uttaranchal	13.8	11.2	10.6	10.8	13.1	14.0	15.7
West Bengal	14.0	13.9	13.6	13.0	12.9	12.7	13.1
NCT Delhi	5.7	5.2	5.3	5.0	4.8	5.2	5.8
Puducherry	27.0	19.2	16.2	20.5	19.9	20.9	19.8

Concluded.

Annex Table 4.9: Interest Payment (as % of GSDP)										
States	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
1	2	3	4	5	6	7	8	9	10	11
Andhra Pradesh	1.0	1.0	1.0	0.9	1.1	1.2	1.8	1.6	1.5	1.6
Arunachal Pradesh										
Assam										
Bihar	1.5	1.2	1.3	1.4	1.4	1.5	1.7	2.0	1.8	2.6
Chhattisgarh										
Goa							2.6	3.5	2.0	2.7
Gujarat	0.9	0.9	1.0	0.9	1.1	1.4	1.5	1.9	1.7	1.9
Haryana	1.2	1.3	1.1	1.2	1.5	1.5	1.9	1.9	1.6	1.9
Himachal Pradesh										
Jammu and Kashmir										
Jharkhand										
Karnataka	1.0	1.0	1.0	1.0	1.3	1.4	1.5	1.6	1.6	1.7
Kerala	1.2	1.3	1.1	1.4	1.7	1.7	2.1	2.2	2.3	2.4
Madhya Pradesh	1.0	1.2	1.1	0.8	0.2	0.9	1.8	1.6	1.8	1.8
Maharashtra	0.7	0.8	0.8	0.9	1.0	1.0	1.4	1.4	1.4	1.4
Manipur										
Meghalaya										
Mizoram										
Nagaland										
Orissa	1.3	1.7	1.8	1.8	1.8	1.9	2.3	2.8	3.1	2.8
Punjab	1.2	1.2	1.2	1.2	1.8	1.6	1.7	1.3	1.6	1.4
Rajasthan	1.7	2.0	1.9	1.7	2.1	2.3	2.6	2.7	2.6	2.8
Sikkim										
Tamil Nadu	1.1	0.9	1.0	1.1	1.1	1.0	1.1	1.2	1.3	1.4
Telangana										
Tripura										
Uttar Pradesh	1.0	1.1	1.1	1.1	1.4	1.2	1.8	2.0	2.0	2.2
Uttaranchal										
West Bengal	1.1	1.0	1.3	1.2	1.4	1.5	1.6	1.6	1.7	1.7
NCT Delhi										
Puducherry										

Continued

Annex Table 4.9: Interest Payment (as % of GSDP)										
States	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000
1	12	13	14	15	16	17	18	19	20	21
Andhra Pradesh	1.5	1.5	1.6	1.6	1.7	1.8	1.9	2.1	2.1	2.3
Arunachal Pradesh	2.5	2.8	2.4	2.5	2.9	3.0	3.6	3.7	3.9	4.0
Assam	2.0	0.6	2.5	2.7	2.8	2.1	2.2	2.3	1.7	2.7
Bihar	3.7	4.4	5.0	4.7	4.8	5.4	3.5	3.6	3.8	5.4
Chhattisgarh										
Goa	2.2	3.3	2.8	2.7	2.4	2.6	2.4	2.3	2.3	2.5
Gujarat	1.6	2.0	1.9	2.0	1.7	1.7	1.7	1.9	2.0	2.4
Haryana	1.5	1.7	1.7	1.8	1.7	1.7	1.9	2.0	2.1	2.6
Himachal Pradesh	2.9	3.3	3.4	3.6	3.2	3.5	3.4	3.5	3.9	4.1
Jammu and Kashmir	4.2	6.5	5.4	3.4	6.5	4.3	4.2	4.6	4.6	4.8
Jharkhand										
Karnataka	1.5	1.4	1.5	1.5	1.6	1.6	1.6	1.7	1.6	1.9
Kerala	1.7	2.0	1.9	2.2	2.1	2.0	2.1	2.2	2.2	2.6
Madhya Pradesh	1.8	2.0	2.2	2.1	2.4	2.2	2.3	2.5	2.4	2.5
Maharashtra	1.2	1.4	1.3	1.2	1.2	1.2	1.2	1.4	1.6	1.8
Manipur	2.8	2.4	3.1	2.9	2.8	2.7	2.6	2.8	2.9	3.6
Meghalaya	1.4	1.5	1.6	1.8	2.2	2.1	2.1	2.0	1.9	2.4
Mizoram	7.1	2.1	3.8	2.6	3.4	3.1	3.7	4.9	4.9	5.5
Nagaland	4.5	4.7	4.3	3.6	4.0	3.5	3.9	3.9	4.6	5.1
Orissa	2.6	2.7	2.8	3.1	2.9	2.8	3.4	3.3	3.5	2.7
Punjab	1.6	1.5	1.5	3.1	3.3	3.5	3.4	3.4	3.8	3.9
Rajasthan	1.8	2.0	2.1	2.3	2.2	2.3	2.4	2.6	2.7	3.1
Sikkim	3.5	4.5	5.5	4.7	5.1	4.8	4.8	5.2	5.8	7.0
Tamil Nadu	1.1	1.2	1.3	1.4	1.4	1.4	1.4	1.5	1.6	1.9
Telangana										
Tripura	2.6	3.0	3.3	3.3	3.5	3.4	3.5	3.2	3.2	3.5
Uttar Pradesh	2.0	2.4	2.6	2.4	3.0	2.8	2.9	3.1	3.2	3.6
Uttaranchal										
West Bengal	1.6	1.8	1.9	2.1	2.0	2.1	2.2	2.3	2.4	3.1
NCT Delhi	0.0	0.0	0.0	0.0	0.0	0.3	0.5	0.7	0.8	0.9
Puducherry										

Continued

Annex Table 4.9: Interest Payment (as % of GSDP)										
States	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
1	22	23	24	25	26	27	28	29	30	31
Andhra Pradesh	2.5	2.8	3.5	3.4	3.2	2.7	2.4	2.1	1.9	1.9
Arunachal Pradesh	5.5	4.2	5.0	4.9	4.2	4.2	4.6	3.2	3.8	3.0
Assam	2.3	2.7	2.8	3.0	2.6	2.5	2.3	2.1	2.0	1.9
Bihar	3.9	4.5	4.7	4.8	4.5	4.4	3.4	3.3	2.6	2.3
Chhattisgarh	1.0	2.2	2.3	2.5	2.4	1.8	1.5	1.4	1.1	1.1
Goa	2.8	3.3	3.3	3.1	2.5	2.8	2.6	2.3	2.0	2.0
Gujarat	2.6	3.2	3.3	3.2	3.0	2.5	2.4	2.3	2.1	2.0
Haryana	2.5	2.4	2.6	2.5	2.3	1.9	1.8	1.5	1.3	1.2
Himachal Pradesh	4.9	5.8	5.9	6.8	6.8	5.8	5.5	5.0	4.6	4.1
Jammu and Kashmir	4.5	5.4	5.1	4.4	4.3	4.3	3.6	5.5	3.8	4.2
Jharkhand		1.9	2.1	2.0	1.3	1.2	1.2	2.4	2.4	2.2
Karnataka	2.1	2.2	2.6	2.7	2.3	1.9	1.9	1.7	1.5	1.5
Kerala	2.9	3.0	3.1	3.2	3.0	2.8	2.7	2.5	2.3	2.3
Madhya Pradesh	2.9	2.5	2.7	2.9	3.2	2.8	2.8	2.6	2.1	2.0
Maharashtra	1.9	2.2	2.2	2.3	2.2	1.9	2.0	1.8	1.6	1.6
Manipur	5.1	5.1	6.5	4.8	5.2	4.2	4.7	4.4	4.2	3.9
Meghalaya	2.5	2.5	2.8	2.9	2.7	2.6	2.4	1.9	1.8	1.8
Mizoram	5.3	6.9	5.6	6.6	6.8	6.2	7.0	5.5	4.9	4.8
Nagaland	5.0	4.9	4.2	4.3	4.3	3.9	3.9	3.3	3.3	3.4
Orissa	4.9	5.6	5.4	4.3	4.3	4.3	3.1	2.5	1.9	1.9
Punjab	3.1	4.0	4.2	4.1	4.1	3.4	3.3	3.0	2.8	2.5
Rajasthan	3.7	3.9	4.5	3.9	4.0	3.7	3.3	3.1	2.7	2.5
Sikkim	7.1	6.8	6.5	6.0	5.7	5.1	5.3	4.7	4.4	2.5
Tamil Nadu	2.0	2.2	2.4	2.5	2.2	1.8	1.8	1.7	1.5	1.4
Telangana										
Tripura	3.8	3.7	4.0	4.1	4.0	3.8	3.6	3.4	2.9	2.7
Uttar Pradesh	3.9	4.1	3.3	4.3	4.6	3.1	3.1	2.8	2.6	2.3
Uttaranchal	0.6	3.0	2.9	2.8	3.3	2.7	2.6	2.4	2.1	1.9
West Bengal	3.7	4.1	4.6	4.9	4.6	4.2	4.2	3.8	3.5	3.3
NCT Delhi	1.1	1.3	1.4	1.6	1.6	1.4	1.6	1.6	1.3	1.1
Puducherry						2.1	2.2	2.3	2.6	2.3

Continued

Annex Table 4.9: Interest Payment (as % of GSDP)							
States	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
1	32	33	34	35	36	37	38
Andhra Pradesh	1.7	1.4	1.4	1.4	1.9	1.6	1.8
Arunachal Pradesh	4.4	2.5	2.2	2.1	2.1	2.6	2.3
Assam	1.7	1.4	1.3	1.2	1.2	1.3	1.3
Bihar	2.1	1.7	1.6	1.7	1.6	1.7	1.7
Chhattisgarh	1.0	0.8	0.6	0.7	0.7	0.8	0.9
Goa	1.9	1.7	2.1	2.5	2.5	2.4	2.5
Gujarat	1.8	1.8	1.7	1.7	1.7	1.6	1.6
Haryana	1.3	1.3	1.4	1.5	1.6	1.7	1.9
Himachal Pradesh	3.4	2.9	2.9	2.6	2.7	2.6	2.6
Jammu and Kashmir	3.9	3.0	3.1	3.1	3.5	3.2	3.6
Jharkhand	1.7	1.5	1.4	1.4	1.3	1.4	1.5
Karnataka	1.4	1.0	1.0	1.0	1.0	1.1	1.1
Kerala	2.2	1.7	1.7	1.8	1.9	1.8	1.9
Madhya Pradesh	1.9	1.7	1.5	1.5	1.5	1.6	1.6
Maharashtra	1.5	1.4	1.3	1.3	1.3	1.3	1.3
Manipur	4.0	3.1	3.1	2.7	2.6	2.3	2.1
Meghalaya	1.8	1.4	1.4	1.6	1.7	1.8	1.9
Mizoram	3.9	3.8	3.4	2.8	2.6	3.3	3.5
Nagaland	3.4	3.5	3.3	3.0	3.0	3.1	3.4
Orissa	1.5	1.1	1.1	1.0	0.9	1.2	1.2
Punjab	2.4	2.4	2.3	2.3	2.4	2.4	2.4
Rajasthan	2.2	1.8	1.7	1.6	1.7	1.8	2.3
Sikkim	2.5	1.7	1.6	1.5	1.6	1.6	1.8
Tamil Nadu	1.4	1.2	1.2	1.3	1.3	1.5	1.5
Telangana					1.0	1.2	1.2
Tripura	2.5	2.6	2.5	2.3	2.3	2.5	2.5
Uttar Pradesh	2.4	2.1	2.1	1.8	1.8	1.8	2.1
Uttaranchal	1.8	1.5	1.6	1.4	1.5	1.7	1.9
West Bengal	3.0	3.0	2.9	2.9	2.7	2.5	2.6
NCT Delhi	1.0	0.8	0.7	0.6	0.6	0.5	0.5
Puducherry	2.5	2.3	2.4	2.2	2.2	2.1	2.0

Concluded.

Annex Table 4.10: State-wise Social Sector Expenditure*: 1990-91 to 2016-17 (in Rs. Billion)

State	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00
1	2	3	4	5	6	7	8	9	10	11
1. Andhra Pradesh	27.41	31.21	36.62	39.19	42.65	55.07	62.84	67.59	89.27	88.31
2. Bihar	23.81	30.73	31.43	34.34	35.24	37.96	40.14	43.75	53.54	83.38
3.Chhattisgarh	–	–	–	–	–	–	–	–	–	–
4. Goa	1.62	1.81	1.92	2.16	2.23	2.57	2.92	3.5	4.15	4.7
5. Gujarat	19.93	23.44	24.56	28.44	32.73	36.66	40.68	49.53	66.09	75.71
6. Haryana	7.76	7.81	9.55	10.93	13.04	16.98	16.28	18.29	24.74	25.72
7. Jharkhand	–	–	–	–	–	–	–	–	–	–
8. Karnataka	18.42	22.99	25.57	30.63	34.49	39.95	45.26	48.86	58.51	68.03
9. Kerala	14.77	15.94	17.91	20.61	23.87	26.91	32.15	42.39	46.6	54.32
10. Madhya Pradesh	24.39	26.64	30.2	35.08	38.54	44.16	52.67	56.22	68.87	74.17
11.Maharashtra	37.92	46.01	55.61	62.04	67.23	83.61	91.95	106.09	114.07	128.44
12. Orissa	11.13	13.1	14.92	17.47	18.64	21.88	24.67	26.36	32.46	48.89
13. Punjab	9.57	10.99	10.58	13.35	15.65	17.67	12.31	22.42	30.54	27.24
14.Rajasthan	18.66	20.36	23.93	27.83	32.91	39.12	43.24	46.97	59.53	63.77
15. Tamil Nadu	29.85	34.33	39.29	42.51	45.5	51.45	62.1	66.54	81.53	88.62
16. Telangana	0	0	0	0	0	0	0	0	0	0
16. Uttar Pradesh	47.11	44.43	55.73	52.12	60.31	64.66	76.93	90.8	104.77	116.69
17. West Bengal	28.24	27.16	27.47	33.23	38.27	40.97	49.91	51.8	66.26	93.38

RE: Revised Estimates. BE: Budget Estimates.

Source: State Finances: A Study of Budgets, RBI, various issues

Note: Social Sector expenditure includes expenditure on social services, rural development and food storage and warehousing under revenue expenditure, capital outlay and loans and advances by the state governments

Continued.

Annex Table 4.10: State-wise Social Sector Expenditure*: 1990-91 to 2016-17 (in Rs. Billion)

State	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
1	12	13	14	15	16	17	18	19	20	21
1. Andhra Pradesh	100.1	108.8	111.8	133.7	138.2	149.0	186.5	244.7	314.4	302.8
2. Bihar	74.1	57.8	64.7	70.2	61.2	86.6	111.3	138.2	163.4	178.7
3. Chhattisgarh	9.7	24.3	28.2	32.4	36.3	43.0	57.1	69.5	88.7	116.8
4. Goa	5.2	5.4	6.3	6.9	8.0	8.8	10.1	11.2	14.6	17.9
5. Gujarat	96.8	90.3	81.8	89.9	101.3	109.9	131.0	148.9	181.8	231.7
6. Haryana	33.9	36.8	28.1	28.2	35.0	47.4	56.0	73.4	98.1	133.6
7. Jharkhand	–	37.3	49.0	43.2	51.3	61.6	73.9	79.8	98.7	100.4
8. Karnataka	75.4	76.4	75.7	83.2	97.6	116.8	144.1	176.4	204.4	251.0
9. Kerala	52.4	49.3	63.4	59.2	73.4	75.2	71.9	90.1	108.6	120.3
10. Madhya Pradesh	71.5	60.1	71.6	67.9	72.7	94.3	106.6	126.0	146.9	176.3
11. Maharashtra	154.3	154.5	157.0	188.8	204.3	242.7	282.8	297.2	365.0	473.6
12. Orissa	40.6	41.2	42.1	43.6	46.0	53.9	61.3	82.0	110.9	125.2
13. Punjab	38.9	37.3	29.9	35.3	37.5	40.5	47.1	49.9	68.6	71.1
14. Rajasthan	72.2	77.3	80.3	92.3	98.4	109.2	125.8	146.8	194.3	215.8
15. Tamil Nadu	96.2	91.9	96.6	115.9	136.2	143.0	169.2	199.9	268.9	293.5
16. Telangana										
16. Uttar Pradesh	121.3	122.8	131.0	130.0	169.3	201.4	240.3	300.1	395.1	472.5
17. West Bengal	96.2	95.8	84.6	90.1	97.3	114.4	131.4	161.9	194.7	277.0

RE: Revised Estimates. BE: Budget Estimates.

Source: State Finances: A Study of Budgets, RBI, various issues

Note: Social Sector expenditure includes expenditure on social services, rural development and food storage and warehousing under revenue expenditure, capital outlay and loans and advances by the state governments

Continued.

Annex Table 4.10: State-wise Social Sector Expenditure*: 1990-91 to 2016-17 (in Rs. Billion)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16 (RE)	2016-17 (BE)
1	22	23	24	25	26	27	28
1. Andhra Pradesh	391.3	454.0	494.4	537.4	549.2	541.1	644.5
2. Bihar	193.7	240.5	307.4	349.2	424.2	651.3	680.5
3.Chhattisgarh	118.2	148.1	169.7	210.5	236.8	381.0	375.3
4. Goa	20.9	23.0	25.0	29.2	31.7	42.5	53.4
5. Gujarat	285.9	303.5	380.6	418.8	472.6	573.4	619.6
6. Haryana	136.4	162.7	189.9	181.0	220.4	295.9	349.2
7. Jharkhand	123.0	107.2	120.3	117.1	177.4	272.4	318.8
8. Karnataka	286.9	323.7	378.3	415.9	515.1	593.0	666.6
9. Kerala	136.2	187.4	216.5	239.5	285.1	326.5	405.9
10. Madhya Pradesh	234.5	271.3	333.7	357.4	443.8	619.2	722.9
11.Maharashtra	538.3	611.3	700.3	782.0	883.2	1,071.0	1,226.0
12. Orissa	152.4	180.5	196.6	248.1	292.5	381.9	429.3
13. Punjab	83.5	99.7	125.6	130.8	155.1	188.1	208.0
14.Rajasthan	227.9	278.5	337.0	419.0	548.2	674.7	743.3
15. Tamil Nadu	364.9	419.0	467.5	551.2	627.6	740.4	781.8
16. Telangana				–	244.3	431.1	515.7
16. Uttar Pradesh	506.7	597.2	674.4	765.6	863.2	1,231.5	1,412.9
17. West Bengal	305.6	356.1	401.0	455.8	572.6	681.4	764.5

RE: Revised Estimates. BE: Budget Estimates.

Source: State Finances: A Study of Budgets, RBI, various issues

Note: Social Sector expenditure includes expenditure on social services, rural development and food storage and warehousing under revenue expenditure, capital outlay and loans and advances by the state governments

Concluded.

Annex Table 4.11: Composition Of Social Sector Expenditure: West Bengal (In Rs. Million)

No.	Item	1990-91	1991-92	1992-93	1993-94	1994-95
1	TOTAL REVENUE EXPENDITURE	51281.1	53236.9	56637.0	69057.5	76306.6
	A.Social Services					
2	Education, Sports, Art and Culture	13748.0	13227.9	13744.4	16334.2	17793.8
3	Medical and Public Health	4330.1	3894.4	4278.7	5068.8	5262.4
4	Family Welfare					
5	Water Supply and Sanitation	698.2	569.1	516.4	941.4	1446.4
6	Housing	230.9	209.6	227.2	243.4	270.8
7	Urban Development	1712.9	1570.9	1267.6	1728.7	2566.2
8	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	683.7	709.7	839.2	853.8	883.1
9	Labour and Labour Welfare	293.7	276.7	328.0	355.8	293.1
10	Social Security and Welfare	849.1	788.7	896.3	1098.8	1119.5
11	Nutrition	25.7	48.7	52.7	41.4	57.6
12	Relief on account of Natural Calamities	156.9	820.2	483.8	116.2	187.5
13	Others*	224.3	187.3	214.4	198.3	568.0
	B.Economic Services					
14	Food Storage and Warehousing	265.4	250.2	288.8	343.1	344.0
15	Rural Development	3666.1	3290.7	3638.6	4956.2	5533.5
16	Total Capital Outlay	3686.2	3128.8	2637.2	4020.4	7704.6
	A.Social Services					
17	Education, Sports, Art and Culture	84.6	49.5	50.6	114.5	167.9
18	Medical and Public Health	269.9	213.9	185.5	158.5	75.5
19	Family Welfare	0.0	0.0	0.0	0.0	0.0
20	Water Supply and Sanitation	0.0	0.0	0.0	0.0	0.0
21	Housing	157.5	307.0	105.5	110.4	128.3
22	Urban Development	2.1	1.2	1.6	5.1	3.8
23	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	82.2	67.3	93.8	31.4	65.1
24	Social Security and Welfare	-0.2	0.0	0.0	-0.2	0.0
25	Others *	20.7	17.9	22.5	19.3	21.3
	B.Economic Services					
26	Food Storage and Warehousing	162.8	172.8	23.5	10.4	90.8
27	Rural Development	9.7	2.6	3.3	4.1	5.3
	Loans and Advances by State Governments					
	A. Social Services					
28	Education, Sports, Art and Culture	-	-	-	-	-
29	Medical and Public Health	-	-	-	-	-
30	Family Welfare	-	-	-	-	-
31	Water Supply and Sanitation	-	-	-	-	-
32	Housing	3.3	3.4	-	0.9	11.0
33	Government Servants (Housing)	252.2	292.2	139.0	288.3	407.5
34	Others	312.9	183.1	70.5	209.8	965.9
	B. Economic Services					
35	Food Storage and Warehousing	-	-	-	-	-
36	Rural Development	-	-	-	-	-

Continued

Annex Table 4.11: Composition Of Social Sector Expenditure: West Bengal (In Rs. Million)

No.	Item	1995-96	1996-97	1997-98	1998-99	1999-00
1	TOTAL REVENUE EXPENDITURE	86262.7	103623.5	113218.7	142428.9	194984.4
	A.Social Services					
2	Education, Sports, Art and Culture	19569.4	24201.3	25303.4	30234.8	49892.8
3	Medical and Public Health	5265.3	6201.4	6690.3	9824.4	10660.8
4	Family Welfare	909.7	880.1	944.5	1502.7	1614.2
5	Water Supply and Sanitation	1298.7	1478.6	2186.4	2788.9	3227.4
6	Housing	279.9	268.1	289.6	354.4	450.5
7	Urban Development	2193.2	3097.6	3813.2	4613.3	8019.7
8	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	993.4	1218.3	1041.2	1561.1	1654.4
9	Labour and Labour Welfare	306.2	347.1	394.9	588.8	605.7
10	Social Security and Welfare	1557.0	1686.7	1879.8	2723.1	3365.9
11	Nutrition	84.9	103.6	103.8	143.2	329.3
12	Relief on account of Natural Calamities	726.0	497.3	551.3	1183.9	1128.7
13	Others*	541.5	698.1	714.5	879.9	939.2
	B.Economic Services					
14	Food Storage and Warehousing	401.6	462.4	510.0	758.6	855.0
15	Rural Development	5640.6	7140.1	5925.1	7333.9	7384.5
16	Total Capital Outlay	11642.8	14449.1	6338.0	7145.5	10064.3
	A.Social Services					
17	Education, Sports, Art and Culture	163.1	151.4	142.6	258.0	223.6
18	Medical and Public Health	123.9	166.8	106.0	168.2	826.6
19	Family Welfare	0.0	0.0	0.0	0.1	0.3
20	Water Supply and Sanitation	0.0	0.0	0.0	0.0	0.7
21	Housing	15.1	196.1	293.7	472.4	564.0
22	Urban Development	2.2	8.2	14.6	17.0	16.5
23	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3.9	29.2	55.1	45.0	78.4
24	Social Security and Welfare	-0.3	18.2	28.1	24.7	81.3
25	Others *	18.0	15.5	17.3	35.1	37.7
	B.Economic Services					
26	Food Storage and Warehousing	42.2	38.8	176.8	80.4	10.1
27	Rural Development	2.0	5.7	4.3	-	3.6
	Loans and Advances by State Governments					
	A. Social Services					
28	Education, Sports, Art and Culture	-	-	-	-	-
29	Medical and Public Health	-	-	-	-	-
30	Family Welfare	-	-	-	-	-
31	Water Supply and Sanitation	-	-	-	-	-
32	Housing	10.0	5.0	30.0	10.0	15.0
33	Government Servants (Housing)	372.1	344.8	332.8	325.5	940.9
34	Others	454.0	651.7	251.5	334.4	204.1
	B. Economic Services					
35	Food Storage and Warehousing	-	-	-	-	250.0
36	Rural Development	-	-	-	-	-

Continued

Annex Table 4.11: Composition Of Social Sector Expenditure: West Bengal (In Rs. Million)

No.	Item	2000-01	2001-02	2002-03	2003-04	2004-05
1	TOTAL REVENUE EXPENDITURE	221034.5	233945.2	231607.7	257574.6	281461.2
	A.Social Services					
2	Education, Sports, Art and Culture	45643.0	45434.1	44008.1	45191.9	49774.7
3	Medical and Public Health	11908.7	11521.9	11703.2	11909.5	11808.5
4	Family Welfare	1857.5	1706.0	1587.5	1638.4	1714.8
5	Water Supply and Sanitation	4057.0	4066.0	2551.2	2863.4	2766.1
6	Housing	545.6	596.6	492.6	501.3	532.8
7	Urban Development	7616.7	9872.7	5508.4	7222.2	6765.7
8	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2195.0	2027.8	1809.2	2056.2	2521.7
9	Labour and Labour Welfare	566.2	550.7	531.6	526.8	531.9
10	Social Security and Welfare	4021.9	4924.6	4714.0	5557.0	6599.3
11	Nutrition	416.8	622.8	616.1	664.2	808.6
12	Relief on account of Natural Calamities	4478.7	530.8	1645.5	1170.4	1271.4
13	Others*	846.5	1182.9	822.7	1056.7	1174.4
	B.Economic Services					
14	Food Storage and Warehousing	975.1	836.7	827.6	781.7	747.0
15	Rural Development	7680.1	9164.2	6115.7	7362.7	8544.0
16	Total Capital Outlay	13228.0	12655.4	7843.5	7561.1	18345.2
	A.Social Services					
17	Education, Sports, Art and Culture	173.3	90.4	49.1	34.1	64.2
18	Medical and Public Health	1293.8	904.3	415.4	487.5	636.0
19	Family Welfare	0.0	0.0	0.0	-0.4	0.0
20	Water Supply and Sanitation	0.0	0.3	472.4	667.1	352.7
21	Housing	375.2	329.6	229.6	92.3	179.7
22	Urban Development	8.0	17.4	3.5	0.0	19.6
23	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	17.1	49.6	15.6	29.6	76.9
24	Social Security and Welfare	77.2	70.1	29.2	71.6	144.3
25	Others *	21.7	28.5	12.0	18.3	24.1
	B.Economic Services					
26	Food Storage and Warehousing	7.4	50.6	7.8	0.6	1.2
27	Rural Development	-	-	-	-	0.3
	Loans and Advances by State Governments					
	A. Social Services					
28	Education, Sports, Art and Culture	-	-	-	-	-
29	Medical and Public Health	-	-	-	-	-
30	Family Welfare	-	-	-	-	-
31	Water Supply and Sanitation	-	-	-	-	-
32	Housing	70.0	30.0	-	-	-
33	Government Servants (Housing)	850.2	816.5	311.0	111.0	60.9
34	Others	366.0	382.5	150.7	66.7	198.9
	B. Economic Services					
35	Food Storage and Warehousing	160.0	-	-	-	-
36	Rural Development	-	-	-	-	-

Continued

Annex Table 4.11: Composition Of Social Sector Expenditure: West Bengal (In Rs. Million)

No.	Item	2005-06	2006-07	2007-08	2008-09	2009-10
1	TOTAL REVENUE EXPENDITURE	311168.1	341612.3	383144.2	516133.3	584998.7
	A.Social Services					
2	Education, Sports, Art and Culture	55546.1	62540.9	70555.6	79482.7	120098.4
3	Medical and Public Health	13200.6	14089.2	15487.9	17641.3	26233.8
4	Family Welfare	1845.1	2021.3	2250.1	2562.1	4017.9
5	Water Supply and Sanitation	2075.9	2981.3	2594.3	2624.8	3541.5
6	Housing	611.7	772.6	972.5	868.7	1041.1
7	Urban Development	9401.7	13973.3	17614.2	24304.5	26424.4
8	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2784.3	3012.5	3595.0	5028.3	5143.8
9	Labour and Labour Welfare	550.3	563.8	723.7	920.3	1446.1
10	Social Security and Welfare	7034.2	8427.4	14119.2	22653.7	40976.9
11	Nutrition	1315.2	1751.8	2686.1	3387.1	6145.2
12	Relief on account of Natural Calamities	2348.4	2417.2	2486.2	2553.9	2641.9
13	Others*	1286.8	1248.6	1545.3	1820.9	2248.7
	B.Economic Services					
14	Food Storage and Warehousing	736.1	747.9	801.3	869.5	1374.3
15	Rural Development	12261.2	12368.7	17667.9	16360.9	25984.7
16	Total Capital Outlay	16527.4	20182.2	26877.2	37053.0	30110.7
	A.Social Services					
17	Education, Sports, Art and Culture	86.0	103.2	312.5	588.2	716.3
18	Medical and Public Health	795.5	670.7	1129.9	1536.1	2126.5
19	Family Welfare	0.0	0.0	0.0		
20	Water Supply and Sanitation	1811.6	2418.8	5465.8	8256.6	4448.9
21	Housing	114.4	104.6	262.2	88.7	730.0
22	Urban Development	37.7	173.5	144.1	413.4	172.1
23	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	128.5	133.2	79.3	302.8	256.4
24	Social Security and Welfare	131.3	143.0	214.1	588.9	258.1
25	Others *	54.3	44.3	55.3	161.0	192.2
	B.Economic Services					
26	Food Storage and Warehousing	6.8	3.5	99.5	35.1	47.8
27	Rural Development	0.3	0.2	0.5	8.5	26.4
	Loans and Advances by State Governments					
	A. Social Services					
28	Education, Sports, Art and Culture					
29	Medical and Public Health					
30	Family Welfare					
31	Water Supply and Sanitation					
32	Housing	–	–	–		–
33	Government Servants (Housing)	8.7	2.6	0.9	0.3	0.8
34	Others	276.5	704.5	856.7	1513.8	734.6
	B. Economic Services					
35	Food Storage and Warehousing	–	–	200.0	100.0	–
36	Rural Development	–	–	–	–	–

Continued

Annex Table 4.11: Composition Of Social Sector Expenditure: West Bengal (In Rs. Million)

No	Item	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16 (RE)	2016-17 (BE)
1	TOTAL REVENUE EXPENDITURE	645381.9	733263.7	821108.8	917972.7	1036516.1	1193043.0	1295303.3
	A.Social Services							
2	Education, Sports, Art and Culture	143204.8	158964.2	169889.0	180970.4	206073.4	207086.3	256335.9
3	Medical and Public Health	28599.6	31234.7	34466.4	37173.8	47197.4	49566.0	51289.2
4	Family Welfare	4551.9	4758.1	4622.2	5590.4	5902.2	3419.0	6208.1
5	Water Supply and Sanitation	5338.2	6568.0	7778.2	10512.9	13326.3	16350.8	20673.9
6	Housing	1028.8	1034.4	2666.4	2083.6	1212.9	1616.6	1747.2
7	Urban Development	30052.8	31978.8	37113.9	41377.5	38268.8	44377.3	52348.8
8	Welfare of Scheduled Castes, Scheduled Tribes and OBCs	5567.9	7741.8	8287.2	8282.9	11192.0	18177.5	14295.8
9	Labour and Labour Welfare	1562.9	1757.7	1930.9	1404.4	3061.3	2555.0	2959.3
10	Social Security and Welfare	41673.9	50742.4	60926.9	78532.9	56977.7	91056.8	116538.5
11	Nutrition	6847.6	6855.3	7334.1	8568.7	9941.4	7083.2	10721.3
12	Relief on account of Natural Calamities	3049.6	11920.0	3363.0	3534.0	3708.5	10701.7	3893.8
13	Others*	1953.0	2082.3	3737.2	4586.9	4694.7	6580.6	6416.3
	B.Economic Services							
14	Food Storage and Warehousing	1542.3	1564.4	1617.7	1592.3	1690.2	1878.4	2145.1
15	Rural Development	24378.2	29315.5	40744.3	42435.5	125647.8	162263.6	130605.6
16	Total Capital Outlay	22257.7	27637.4	45473.0	69269.4	98786.2	159469.0	191898.1
	A.Social Services							
17	Education, Sports, Art and Culture	753.4	901.6	3080.7	6166.9	5716.0	7607.5	12253.6
18	Medical and Public Health	1871.7	3936.8	1180.1	5725.1	10651.5	18032.7	14262.3
19	Family Welfare							
20	Water Supply and Sanitation	11.1	42.5	3093.4	4440.3	1254.1	1863.9	3400.0
21	Housing	1205.1	1230.8	4383.1	6195.4	6861.8	7567.7	9692.5
22	Urban Development	438.6	945.4	843.4	740.5	10072.3	12896.0	24373.3
23	Welfare of Scheduled Castes, Scheduled Tribes and OBCs	216.7	214.4	854.0	822.7	189.5	802.0	955.4
24	Social Security and Welfare	49.0	380.9	1274.5	2014.0	6263.3	6592.2	18289.0
25	Others *	217.2	273.4	442.7	897.7	1230.7	1391.2	2198.6
	B.Economic Services							
26	Food Storage and Warehousing	41.4	83.4	311.4	1480.8	1434.9	1146.8	2069.2
27	Rural Development	18.2	7.5	10.1	3349.5	5.0	220.0	82.5
	Loans and Advances by State Governments							
	A. Social Services							
28	Education, Sports, Art and Culture							
29	Medical and Public Health					27.7	29.8	31.3
30	Family Welfare							
31	Water Supply and Sanitation	0.1						
32	Housing	-	-	-	-	-	-	-
33	Government Servants (Housing)	0.1	0.3	0.9	0.2	-	0.7	0.8
34	Others	1397.9	1008.2	1083.8	680.4	42.5	570.0	731.1
	B. Economic Services							
35	Food Storage and Warehousing	-	550.0	-	-	-	-	-
36	Rural Development	-	-	-	-	-	-	-

Source: Handbook of Statistics on State Government Finances, 2010 and State Finances: A Study of Budgets, various issues, RBI

Concluded.

