

Annexures

Table A.1: Revenue and Fiscal Deficits for the Year 1994-95

States	GSDP	Revenue	Gross Fiscal	Revenue	Gross Fiscal
		Deficit (-)/ Surplus (+)	Deficit	Deficit (-) /Surplus(+)	Deficit
		Rs. Crore	As Percentage of GSDP		
Andhra Pradesh	61917.53	-727.70	2348.50	-1.18	3.79
Assam	16465.02	-309.30	710.60	-1.88	4.32
Bihar	42334.45	-933.40	1342.10	-2.20	3.17
Gujarat	53658.23	262.20	1292.40	0.49	2.41
Haryana	24410.72	-390.50	534.60	-1.60	2.19
Karnataka	44172.58	-296.10	1512.80	-0.67	3.42
Kerala	25461.56	-399.90	1108.70	-1.57	4.35
Madhya Pradesh	49024.82	-190.50	1416.90	-0.38	2.89
Maharashtra	123177.51	277.30	2861.30	0.22	2.32
Orissa	19659.27	-459.60	1158.80	-2.34	5.89
Punjab	35260.45	-741.90	1785.30	-2.10	5.06
Rajasthan	34977.98	-424.80	1762.70	-1.21	5.04
Tamil Nadu	58268.91	-415.60	1496.40	-0.71	2.57
Uttar Pradesh	89855.29	-2002.80	4766.50	-2.23	5.30
West Bengal *	49780.31	-767.20	1965.30	-1.54	3.95

Source: RBI, 1997.

Notes: * For West Bengal GSDP is substituted with NSDP

Table A.2 : Average Share of Tax Revenue in GSDP (1990-91 to 1994-95)

State	(percentages)		
	Tax Revenue	Own Tax Revenue	Shared Taxes
Andhra Pradesh	10.52	7.31	3.22
Bihar	11.17	4.55	6.62
Gujarat	10.52	8.90	1.62
Haryana	9.30	7.92	1.38
Karnataka	12.45	9.75	2.70
Kerala	13.35	9.99	3.36
Maharashtra	9.27	7.74	1.54
Madhya Pradesh	9.98	6.11	3.87
Orissa	11.34	5.12	6.22
Punjab	8.19	6.92	1.27
Rajasthan	10.35	6.50	3.86
Tamil Nadu	12.91	9.78	3.13
Uttar Pradesh	9.86	5.45	4.41
West Bengal	10.28	6.78	3.51

Table A.3 : Tax Effort of Selected States During 1991-94 : Total Own Taxes

State	Actual Tax Revenue (Rs. Crore)	Estimated Tax Potential (Rs. Crore)	Tax Effort Index
Andhra Pradesh	3426	3396	102
Bihar	1540	1556	100
Goa	148	170	88
Gujarat	3415	2817	123
Haryana (with excise)	1444	1139	128
Haryana (minus excise)	1055	866	123
Karnataka	3270	2597	127
Kerala	1967	1431	139
Madhya Pradesh	2375	2509	96
Maharashtra	6736	8267	82
Orissa	764	816	95
Punjab	1818	1842	100
Rajasthan	1745	1669	06
Tamil Nadu	4233	3968	108
Uttar Pradesh	3838	4333	90
West Bengal	2657	3331	81
All 15 States	39376	39841	100

Table A.4: Revenue Expenditure – Haryana

Budgetary Category	(Rs. lakh)											
	80-81	85-86	90-91	91-92	92-93	93-94	94-95	95-96	96-97(r.e.)	97-98(b.e.)		
Governance	411.0	820.8	1674.4	2531.4	2421.4	2736.1	4809.6	4130.9	4661.6	4119.7		
Tax collection	977.0	1119.8	2193.6	2398.5	2715.3	3063.2	3410.6	3624.8	5179.4	4025.9		
General admin	4500.0	9363.3	22780.6	26624.3	31336.8	35423.4	42302.1	47463.0	54884.8	118650.2		
Police	2010.7	4222.0	10222.4	11705.0	14408.2	15353.5	17331.9	19139.9	21493.5	20739.0		
Interest	3700.3	9792.3	24202.6	32185.9	34330.9	42170.2	48694.4	55572.5	73086.5	90148.1		
Social services	13253.7	29726.9	64643.2	71040.1	81321.6	87494.3	116800.4	159002.8	141109.3	145143.6		
Education	6895.0	14688.7	31699.9	35409.3	41904.1	44873.6	52169.4	62515.8	70189.9	72042.9		
youth and culture	219.6	449.8	798.9	939.0	1117.7	1151.3	1433.8	1586.1	1952.6	2063.5		
Health	3670.4	9582.5	12868.9	15592.2	17110.9	19863.7	33617.9	26734.5	32462.4	35401.1		
other social services	2468.7	5005.9	19275.4	19099.5	21188.8	21605.7	29579.3	68166.5	36504.4	35636.0		
Economic services	17078.1	31899.7	65913.0	80046.2	81968.6	88216.2	162014.3	120612.4	181741.8	149131.3		
Rural services	9297.1	17279.0	37623.4	47637.7	47617.0	48542.3	78334.1	55848.3	70365.8	76491.9		
Irrigation	4084.2	6606.0	14898.3	18390.2	21089.5	22541.0	52152.9	27285.1	36489.0	39656.8		
Power	643.6	1853.7	3642.4	4088.5	3516.7	6022.4	45546.6	21101.0	64919.0	25098.0		
Rural electrification			3600.0	4000.0	3500.0	6000.0	45500.0	21000.0	64830.0	25000.0		
Mining and mfg.	605.7	795.5	1571.4	1813.3	2028.5	1850.6	2041.4	3208.7	2735.9	2742.6		
Transport	6306.8	11543.0	20839.9	23153.1	25970.7	29624.9	33182.6	37289.9	41006.0	42675.7		
Roads and bridges	1342.9	2024.1	4293.1	4921.4	4846.0	4833.4	5610.8	7009.6	7191.8	6895.9		
Road transport	4948.9	9493.7	16509.7	18184.3	21066.2	24732.8	27509.4	30218.4	33750.0	3570		
Other economic services	224.8	428.5	2235.8	3353.5	2835.7	2175.9	2909.5	3164.5	2715.0	2123.0		
Total Revenue Expenditure	39920.2	82723.0	181407.4	214826.5	234094.6	259103.4	378031.5	390406.5	460663.5	511218.9		

Source: GoH, relevant years (a).

Table A.5: Capital Expenditure – Haryana

Budgetary Category	80-81	85-86	90-91	91-92	92-93	93-94	94-95	95-96	96-97(r.e.)	97-98 (b.e.)
<i>Capital Expenditure</i>	10225.59	20172.16	18616.26	14599.11	22833.48	30292.21	20657.93	28587.4	44265.42	63867.96
<i>Capital Expenditure excl Power</i>	10052.88	20113.02	18762.38	14768.35	22931.91	30205.19	20558.88	28523.93	44265.42	63867.96
General services	228.45	444.15	699.42	752.81	562.06	684.22	623.94	821.68	1204.21	984
Social services	815.23	1280.34	2431.99	2950.88	6180.64	7046.15	9061.17	9415.91	22099.33	18537.82
Education, sports, Health	168.04	317.15	697.71	1268.57	1358.27	1316.29	1487.49	1120.09	870.45	2394.3
Water supply and housing	193.13	440.74	517.84	856.76	1405.78	1820.56	1153.56	663.29	827.2	1002.32
Welfare	166.75	261.91	933.36	483.17	2982.09	3503.38	6034.03	7122.92	19824.08	14603
Economic services	9181.91	18447.67	15484.85	10895.42	16090.78	22561.84	386.09	509.61	577.6	538.2
Rural	6206.95	15185.66	10985.84	5832.6	10628.08	16724.56	10972.82	18349.81	20961.88	44346.14
Irrigation	5026.25	12406.63	6972.18	8921.71	9793.91	11095.92	8456.45	10489.48	13780.9	29860.14
Power	172.71	59.14	-146.12	-169.24	-98.43	87.02	99.05	13127.43	17092	29502
Hydel	0	59.14	0	0	0	0	0	63.47	0	0
Transmission and distribution	0	0	0	-169.24	-98.43	87.02	99.05	63.47	0	0
General	172.71	0	0	0	0	0	0	0	0	0
Industry	275.24	288.89	1446.28	845.32	1270.31	702.05	654.72	2166.87	2089.98	1344.79
Infrastructure	2527.01	2913.98	3198.85	4386.74	4290.82	5048.21	4264.16	5629.99	5091	13141.21

Source: GoH, relevant years (a).

Table A.6: Composition of Guarantees Outstanding on 31st March 1996

	(Rs. lakh)	
	Principal	Interest
a. Working capital raised by the Haryana Financial Corporation and dividends thereon	2054.61	-
b. Loans, debentures, bonds etc., raised by		
1. Statutory corporations and boards	91504.49	-
2. Government companies	12723.13	-
3. Co-operative banks and societies	129294.49	2.00
4. Municipalities, corporations, townships and other local bodies	588.50	-
5. Other institutions	1.75	12.79
Total	236166.97	14.79

Source: CAG, relevant years (a).

Table A.7: Share of Education in Total Expenditure of Selected States

State	General Education					Technical Education
	Elementary Education	Secondary Education	University & Higher Education	Others	Total	
Andhra Pradesh	7.48	5.45	3.84	0.32	17.09	0.55
Assam	16.35	6.84	2.22	0.85	26.26	0.45
Bihar	14.80	4.88	2.75	0.47	22.90	0.28
Gujarat	10.55	6.31	1.78	0.25	18.89	0.56
Haryana	6.04	4.73	1.92	0.14	12.83	0.36
Karnataka	10.44	5.85	2.83	0.29	19.41	0.50
Kerala	12.23	7.80	4.86	0.23	25.12	1.14
Madhya Pradesh	9.90	3.69	1.85	0.21	15.65	0.58
Maharashtra	8.86	7.37	2.02	0.51	18.76	0.84
Orissa	11.15	4.76	2.69	0.35	18.95	0.42
Punjab	5.38	8.21	2.27	0.16	16.02	0.46
Rajasthan	10.96	7.10	1.67	0.48	20.20	0.32
Tamil Nadu	9.11	6.92	1.95	0.62	18.60	0.66
Uttar Pradesh	8.40	6.26	2.06	0.22	16.94	0.51
West Bengal	8.09	11.21	2.94	0.56	22.81	0.46

Source: NIPFP, Database on State Finances.

Table A.8: Share of Revenue Expenditure on Education: Haryana

	(percentage)								
	1980-81	1985-86	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
General Education	16.78	16.82	16.01	15.14	17.08	12.83	8.07	11.55	9.83
Elementary	6.60	7.21	7.53	6.92	7.96	6.04	3.81	5.40	0.00
Secondary	7.19	6.99	5.73	5.73	6.34	4.73	2.98	4.16	0.00
Higher Edn.	2.55	2.32	2.37	2.32	2.40	1.92	1.18	1.68	0.00
Adult Edn.	0.16	0.20	0.26	0.03	0.23	0.03	0.03	0.02	0.00
Others	0.28	0.10	0.13	0.14	0.15	0.11	0.08	0.10	0.00
Technical Edn.	0.43	0.37	0.38	0.43	0.53	0.36	0.24	0.30	0.37
Total Education	17.21	17.20	16.40	15.57	17.61	13.19	8.32	11.85	10.20

Source: GoH, relevant years (a).

Table A.9: Detailed Expenditures of the Irrigation Department : Haryana

Expenditure Category	(Rs. lakh)					
	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98
Current Expenditures	15921	17192	47563	22853	31509	33898
Wages and salaries	3385	3859	6973	9209	15513	16342
Purchase of goods and services	355	5522	30416	4701	5939	7024
Repair and maintenance	4744	0	2030	443	1056	1091
Interest	7437	7811	8144	8500	9001	9441
Capital Expenditures	13501	14206	10381	14885	18974	31490
Construction	8324	8066	5427	9207	12644	23659
Machinery and equipment	23	0	1	26	100	155
Change in stock	-166	-126	13	33	91	115
Capital transfers to non-govt.	5320	6221	4830	5433	5989	7411
Land	0	45	110	186	150	150
Total Expenditures	29423	31399	57945	37739	50484	65389

Source: GoH, relevant years (c).

Table A.10: Budgetary Expenditures on Irrigation — Haryana

	(Rs. lakh)				
	Revenue Exp.	Share in Total Rev. Exp.	Revenue Receipts	(Rev. Receipts/ Rev. Exp)(%)	Capital Exp.
1980-81	4084.20	10.23%	1036.00	25.37%	5026.25
1985-86	6605.98	7.99%	1250.88	18.94%	12406.63
1990-91	14898.34	8.21%	1735.82	11.65%	6972.18
1991-92	18390.19	8.56%	1587.62	8.63%	8921.71
1992-93	21089.48	9.01%	1801.75	8.54%	9793.91
1993-94	22541.02	8.70%	2044.45	9.07%	11095.92
1994-95	52152.89	13.80%	1924.71	3.69%	8456.45
1995-96	27285.06	6.99%	2105.96	7.72%	13127.43
1996-97(r.e.)	36489.00	7.92%	2789.00	7.64%	17092.00
1997-98(b.e.)	39656.84	7.76%	2978.00	7.51%	29502.00

Source: GoH, relevant years (a).

Table A.11: Statewise Current Cost of Irrigation and Roads & Bridges

States	Revenue Expenditure on Irrigation (Rs. lakh)	Irrigated Area (lakh Hectares)	Revenue Expend. on Roads & Bridges (Rs. lakh)	Road Length (lakh k.m.)	Current Cost of Irrigation per hectare (Rs.)	Current Cost of Roads per k.m. (Rs.)
Andhra Pradesh	72823	40.29	16235	1.66	1807.47	9794.46
Assam	5060	5.72	11318	0.67	884.62	16786.31
Bihar	20051	33.44	11485	0.88	599.61	13085.63
Gujarat	72111	26.42	28101	1.08	2729.41	26056.36
Haryana	52153	26.28	5611	0.26	1984.51	21715.24
Karnataka	37370	21.94	14087	1.40	1703.28	10088.08
Kerala	10363	3.35	9172	1.38	3093.43	6640.79
Madhya Pradesh	21341	47.75	31218	2.08	446.93	15020.71
Maharashtra	111709	24.70	60147	2.25	4522.63	26731.17
Orissa	11228	20.70	10021	2.13	542.42	4694.62
Punjab	16784	38.61	8050	0.57	434.71	14125.53
Rajasthan	40269	44.71	14309	1.27	900.67	11227.59
Tamil Nadu	19436	26.98	24932	2.03	720.39	12290.31
Uttar Pradesh	115383	113.22	27042	2.11	1019.10	12818.18
West Bengal	21636	19.11	11468	0.62	1132.18	18639.58

Source: RBI, 1997.

Table A.12: Operation of Haryana Roadways

Details	Units	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
Vehicle utilisation	(KM/Bus/Day)	288.16	297.97	310.48	315.66	301.81	296.24
KMPL on effective kms	(KM/L.TR)	4.23	4.32	4.32	4.33	4.32	4.34
Total receipts	(Rs. lakh)	17013.35	21891.29	25163.37	27188.69	26990.63	30420.36
	(PS/KM)	467.31	535.61	584.48	621.01	647.08	725.67
Total expenditure	(Rs. lakh)	18232.91	21343.69	24691.05	27519.62	29706.33	33026.16
	(Ps/KM)	500.81	522.21	573.51	628.57	712.19	787.83
Staff and wages	(Rs. lakh)	6693.56	7866.89	8410.26	9039.53	11105.3	12128.74
Profit /Loss	(Rs. lakh)	-1219.56	547.6	472.32	-330.93	-2715.7	-2605.8
Resources to State							
i. Profit	(Rs. lakh)	-1219.56	547.6	472.32	-330.93	-2715.7	-2605.8
ii. Passenger tax	(Rs. lakh)	6880.68	8284.42	8988.78	9668.99	9198.6	10198.96
iii. Motor vehicle tax	(Rs. lakh)	821.05	900.84	931.52	927.22	928.18	967.77
iv. Interest on capital	(Rs. lakh)	730.39	738.36	793.46	878.45	1100.18	1242.28
v. Depreciation	(Rs. lakh)	1086.28	1434.41	1866.75	1890.18	2025.53	2276.99
Total resources	(Rs. lakh)	8298.84	11905.63	13052.83	13033.91	10536.79	12080.2

Source: GoH, relevant years (d).

Table A.13: Estimation of Expenditure on Primary Education

	1995-96	1998-99	1999-00	2000-01	2001-02
1. Estimated total population ('000)	18396.2	19782.5	20267.5	20764.3	21273
2. Est. popn. in age group 6-11 ('000)	2235.8	2408.2	2467.3	2527.7	2589.7
3. Enrolment ratio in class 1-5 (%)	85	90	94	98	102
4. No. of pupils in class 1-5 ('000)	1895.9	2167.4	2319.2	2477.2	2641.5
5. Estimated cost per pupil (Rs.)	874	1069	1144	1224	1310
6. Expend. on primary education (Rs. lakh)	16571	23169	26532	30321	34603
7. No. of primary school teachers	19143	21884	23417	25012	26671
8. Salary increase per teacher (Rs.)	—	15360	16896	18586	20444
9. Additional wage bill (Rs. lakh)	—	3361	3957	4649	5453
10. Total cost (6+9) (Rs. lakh)	16571	26531	30488	34969	40056

Source: Computed on the basis of information given in *Statistical Abstract of Haryana, 1995-96*.

Notes:

- Item (2) is based on item (3) and item (1) for 1995-96. For other years, it is based on the 1995-96 ratio of item (2) and item (1).
- Item (3) is actual for 1995-96 and projected for rest of the years.
- Item (4) is estimated using item (2) and item (3) for the period 1998-2002.
- Item (5) is derived from item (6) and item (4) for 1995-96. For other years, 7 percent annual inflation rate has been applied.
- Item (6) is based on items (4) and (5) for the period 1998-2002.
- Item (7) is derived for the period 1998-2002 by raising the number in 1995-96 in proportion to item (4).
- Item (8) assumes an average salary increase of Rs. 1280 p.m. in 1998-99, raised by 10 percent every subsequent year.

Table A.14: Interest Payments by GoH: 1997-98 to 2001-02

Category of loan	Amount of Borrowing	Interest Liability				
		1997-98	1998-99	1999-00	2000-01	2001-02
(Rs. crore)						
A. Market loans						
Outstanding on 31.3.96		96.18	93.60	89.89	87.31	84.56
New loans in '96-97	147.28	9.82	19.65	19.65	19.65	19.65
New loans in '97-98	162.00		10.81	21.61	21.61	21.61
New loans in '98-99	231.92			15.47	30.94	30.94
New loans in '99-00	230.19				15.35	30.71
New loans in '00-01	238.39					15.90
Total (A)		106.00	124.05	146.62	174.86	203.36
B. Institutional loans						
Outstanding on 31.3.96		18.05	16.68	15.33	14.00	12.66
New loans in '96-97	102.37	14.33	13.38	12.42	11.47	10.51
New loans in '97-98	235.37		32.95	30.76	28.56	26.36
New loans in '98-99	289.31			40.50	37.80	35.10
New loans in '99-00	261.47				36.61	34.17
New loans in '00-01	248.53					34.79
Total (B)		32.38	63.01	99.01	128.43	153.59
C. Central government loans						
Outstanding on 31.3.96		351.04	351.04	351.04	351.04	351.04
New loans in '96-97	743.54	74.35	70.64	66.92	63.20	59.48
New loans in '97-98	790.82		79.08	75.13	71.17	67.22
New loans in '98-99	860.13			86.01	81.71	77.41
New loans in '99-00	942.97				94.30	89.58
New loans in '00-01	1035.84					103.58
Total (C)		425.39	500.76	579.10	661.42	748.32
D. Loans from commercial banks		20.00	19.00	19.00	19.00	19.00
E. Reserve funds bearing interest		16.60	17.50	20.23	22.00	20.60
F. Ways & means advances		4.40	4.40	4.40	4.40	4.40
G. Provident fund		209.17	243.71	395.00	443.41	500.72
H. Total interest liability		813.95	972.43	1263.36	1453.53	1650.00

Note: The amounts of fresh borrowings in 1996-97 are taken from the budget, while the rest are as agreed between the Planning Commission and GoH. The rates of interest applied to new borrowings are 13.34 percent on market loans, 10 percent on GoI loans and 14 percent on institutional loans. On provident funds, an interest rate of 12 percent has been applied. No repayment of new loans are involved in the case of market loans, while 1/15th and 1/20th of institutional and GoI loans respectively are assumed to be repaid annually. Net accretions to provident fund are projected by us and include impounded salary arrears. The other figures are as estimated by the GoH, updated by us where needed. The interest liability in the first year on market loans are assumed to be for only six months.