



**2015 - 2016**

**STATE FINANCES:**

**A**

**COMPARISON**

**ECONOMIC ADVISER, GOVERNMENT OF PUNJAB**

Website: [www.esopb.gov.in](http://www.esopb.gov.in)

## **PREFACE**

The Report entitled “State Finances: A Comparison Study” 2015-16 is an annual publication of the Department. The attempt has been made to compare the basic statistics relating to receipts and expenditure of all states using various parameters such as percentage of revenue receipts collected by a State from its own services and from central services, per capita state own tax revenue, percentage share in developmental and non developmental expenditure, etc. during the year 2013-14 (Account), 2014-15 (Revised Estimates) and 2015-16 (Budget Estimates).

I hope this publication would prove useful to all the state Governments, planners and researchers etc. interested in the study of State Finances. This report is placed on the departmental website [www.esopb.gov.in](http://www.esopb.gov.in)

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## **Introduction**

State finances is a comparative study of State Govt. Budgets. There are two major components of state resources i.e. (i) State's own Tax Revenue and (ii) State's own Non-Tax Revenue. State's own Tax Revenue are received from Land Revenue, State Excise, Sales Tax, Taxes on Vehicles, Stamps and Registration, Taxes on goods and passengers, taxes and duties on Electricity and other taxes and duties on Commodities and Services etc. whereas revenue received from Interest Receipts, dividends and profits, General Services, Social services, economic services etc. are sub-component of state's own Non-Tax Revenue. 3<sup>rd</sup> component of revenue receipt is transfer from Central Government Transfer from Centre is mainly consists of state share in central taxes, grant from Plan Scheme etc. Transfer from centre Govt. have their limitations, therefore, State Governments mainly depend upon own resources for revenue generation.

All the 29 States have been grouped into 'non-special category States' and 'special category States'. 12 States namely Arunachal Pradesh, Assam, Himachal Pradesh, Jammu & Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttaranchal all situated in hilly areas have been taken in special category and rest of the 17 states in non-special category.

### **List of States of Non-Special categories**

1. Andhra Pradesh
2. Bihar
3. Chhattisgarh
4. Goa
5. Gujarat
6. Haryana
7. Jharkhand
8. Karnataka

9. Kerala
10. Madhya Pradesh
11. Maharashtra
12. Odisha
13. Punjab
14. Rajasthan
15. Tamil Nadu
16. Uttar Pradesh
17. West Bengal

**List of States of Special categories**

1. Arunachal Pradesh
2. Assam
3. Himachal Pradesh
4. Jammu & Kashmir
5. Manipur
6. Meghalaya
7. Mizoram
8. Nagaland
9. Sikkim
10. Telangana
11. Tripura
12. Uttaranchal

## Chapter 1

### **Budgetary Statistics of State Govt.**

The State Government Budget is an important financial document, which contains details of revenue receipts and expenditure of the Government for three consecutive years, viz. Budget Estimates for the year 2015-16, Revised Estimates for the year 2014-15 and Actual for the year 2013-14.

The budget documents of the Union and State Governments contain the financial statement of the receipts, expenditure and budget memorandum. These depict the policies involving financial implications in a particular year, besides, the regulatory functions of the administration and principal objectives of the budget. These are indicative (in financial terms) of the implementation of the various policies of the State Government. Obviously, the Government has to work for the welfare of their people, therefore, social and economic objectives of the Government are also provided in the budget.

In the present publication, a comparative study of finance of various states for the year 2015-16 has been given for which government budgets of all such states have been taken in account. The publication contains information taken from the budgets of the states and RBI publication State Finances-A Study of Budgets 2015-16. The Budgets of the various states have been analysed with specific emphasis on tax structure, pattern of expenditure, public debts, loans & advances, liabilities and receipts from consolidated funds, etc.

#### **Revenue Receipts:**

- The Receipts on Revenue Account which were Rs.32051.15 crore in 2012-13(A) increased to Rs.35103.54 crore in 2013-14(A) showing increased 9.52%.
- Out of the total Receipts on the Revenue Account, State's own Tax & Non Tax Revenue constitutes a dominant proportion which was 78.68 in 2012-13(A) and 77.69% in 2013-14(A).
- Share of transfer of resources from the centre in the form of State's Share in Central Taxes and grants were 21.32% and 22.31% during 2012-13 and 2013-14(A).

#### **Revenue Expenditure:**

- Expenditure on Revenue Account was Rs.39457.94 crore, Rs.41640.67 crore, Rs.48982.74 crore & Rs. 52623.20 crore during 2012-13(A), 2013-14(A), 2014-15(RE) & 2015-16(BE), thus showing an increase of 5.53%, 17.63% & 6.92%.

- During the year 2012-13(A), 2013-14(A) & 2014-15(RE) & 2015-16 (BE), The maximum share of the Revenue Expenditure on interest payment and servicing of debt was 17.31%, 18.78%, 18.13% & 18.81% followed by pension & Miscellaneous General Services at 15.34%, 15.19%, 13.94% & 13.77% and expenditure incurred on Education Sports & Arts was 16.80%, 15.42%, 16.72% & 17.28 %.

#### **Capital Receipts:**

- Capital Account Receipts, which play a vital role in creating Capital Assets in the State, stood at Rs9368.75 crore in 2012-13(A) and have increased to Rs9714.90 crore in 2013-14(A) showing increase of 3.69 %.
- Net loans from the centre were Rs. (-48.79) crore in 2012-13(A) and (121.24) crore in 2013-14(A).

#### **Capital Expenditure:**

- The Capital Expenditure during 2012-13(A) was Rs.2113.35 crore. This was Rs2365.74 crore for the year 2013-14(A) showing a increase of 11.94% over the previous year.
- The maximum share of Capital Expenditure goes to Capital Account of Economic Services which 49.08% in 2012-13(A) and 44.46% in 2013-14(A).

#### **Overall Budgetary Position:**

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

- The deficit of Revenue Account increased from Rs.(-)7406.79 crore in 2012-13(A) to Rs.(-)6537.13 crore in 2013-14(A).
- The Capital Account surplus was Rs.7255.40 crore during 2012-13(A) and Rs.7349.16 crore during 2013-14(A).
- The overall budgetary position shows the surplus of Rs. (-)151.39 crore during 2012-13(A) and Rs.(-)812.03 crore during 2013-14(A).

#### **Net Transfer of resources:**

- Resources from the centre to the State are transferred in the form of (a) share of central taxes and duties (b) plan and non-plan grants and (c) plan & non plan loans. The net flow of resources from the centre to the State was Rs.6593.27 crore during 2012-13 (A) and Rs.7775.98 crore during 2013-14(A).



## Chapter 2

### **Tax Revenue of State Governments**

Taxation is a method through which resources are transferred from the private to the public sector. Taxation is a method to collect revenue and to play the crucial role of accelerating economic growth. The revenue receipts have been classified into two categories namely tax revenue and non-tax revenue. State's own tax revenue consists of sales tax, State Excise duties, Taxes on motor vehicles, Stamps and registration, land revenue and other taxes and duties. Generally a major chunk of State's own tax revenue is from sales tax followed by State excise and other taxes & duties like vehicle tax, electricity tariff, taxes on commodities and services. During the year 2015-16(BE), Punjab own tax revenue is 0.16% of the total tax revenue. Per capita tax revenue comprises of the receipts from General, Social and community service, Economic services and Grants-in-aid from the Central Government. Besides receipts from interest, dividends and profits are also included in it. Punjab non tax revenue was 99.83 % of the total revenue receipts during the same period.

## Chapter 3

### Public Expenditure

Public Expenditure is divided into two classes i.e., Expenditure of Revenue Account and Expenditure of Capital Account.

#### **1) Expenditure on Revenue Account**

Expenditure on Revenue Account is financed out of the receipts of taxes and other revenues. Revenue Expenditure is incurred for the normal running of government debts and various services, interest charges on debt incurred by Government etc. All grants given to State Governments and other parties are also treated as revenue expenditure. The important heads of revenue expenditure are shown in the budget are as follows:

(i) General Services (ii) Social and Community Services (iii) Economic Services & (iv) Grants-in-aid to States

To understand the real impact of revenue expenditure upon the economy, the expenditure is to break the revenue into development and non-development categories.

#### **(i) Development Expenditure on Revenue Account:**

This expenditure includes expenditure on heads such as education, art, culture and scientific services, medical, family welfare and public health. The development expenditure on revenue account of Punjab was of the order of Rs. 2734392 lakh (52.85%) in 2015-16(BE), 2573322lakh (53.04%) in 2014-15(RE) and Rs. 2091882 lakh (50.88%) in 2013-14(A) as compared to all India. Development Revenue Expenditure in order of Rs. 124386717lakh (65.32%) in 2015-16 (BE) & 118969593lakh (67.21%) in 2014-15(RE) & 84553099lakh (63.27%) in 2013-14(A).

#### **(ii) Non- Development Expenditure on Revenue Account:**

It includes expenditure on such heads as audit collections of taxes & duties, interest payments, administrative services such as police, public works, external affairs. It also includes pensions and other retirement benefit grant to State. Non development expenditure on revenue account of Punjab was 2439769 lakh (47.15%) in 2015-16 (BE) & 2278176 lakh (49.96%) in 2014-15(RE) & 2019219 lakh (49.12%) in 2013-14(A) as against all over India was 66038701 lakh (34.68%) in 2015-16(BE), 58043668 lakh (32.79%) in 2014-15(RE) & 49092459 lakh (36.73%) in 2013-14(A).

## **2) Expenditure on Capital Account**

Expenditure on capital account is financed out of the capital receipts such as market loans, borrowings by government and recoveries of loans. It consists of expenditure used for the acquisition of assets like land & building, machinery. The important heads of capital Expenditure as shown in the budget are

- (i) General Services (ii) Social and Community Services (iii) Defence Services
- (iv) Economic Services (v) Loans and Advances to the states.

To understand the real impact of capital Expenditure on economy is made to break the capital expenditure into development and non-development categories.

### **(i) Development Expenditure on Capital Account**

It refers to the expenditure on (a) Social & Community Services (b) Economic Services (c) Loans & Advances to States (d) Loans & Advances to finance public enterprises. The development expenditure on capital account of Punjab was of the order of Rs. 4,61,441 (95.01%) in 2015-16(BE), 3,58,330 (90.76%) in 2014-15(RE) and 1,98,225 lakh (90.08%) in 2013-14(A) while all the States was in order of 33986349 (92.37%) in 2015-16(BE), 30926450 lakh (93.15%) in 2014-15(RE).

### **(ii) Non-Development Expenditure on Capital Account**

Non-Development Expenditure on Capital account is the defence expenditure. It also includes expenditure on trading scheme, Currency and expenditure on General Services on Capital account. The total non development expenditure of Punjab was in order of Rs. 24241 lakh (4.99%) in 2015-16(BE), 36498 lakh (9.24%) in 2014-15(RE) and 21836 lakh (9.92%) in 2013-14 (A) while all states were in order of Rs. 2805505 lakh (7.63%) in 2015-16(BE), 2274420 lakh (6.85%) in 2014-15(RE) and 1271722 lakh (5.77%) in 2013-14(A).

## **Chapter 4**

### **Local Finance**

The ultimate aim of central and state Government is the satisfaction of local needs in a balanced and co-ordinate manner. The needs which possess the local character and which are generally satisfied by the local government are relating to the construction and maintenance of local roads, the provision of water and electric supply, sanitation, etc. For that efficient system of finances is necessary.

Local bodies are Municipalities, Municipal corporations, Gram Panchayats, Panchayat Samities, Zila Parishad and Improvement trusts.

Here we only made statements of Zila Parishads and improvement trusts because we are preparing exclusive publication of local bodies MCs, Municipal Corporations, Gram Panchayats and Panchayat Samities of their income and expenditure status. Income and Expenditure of Zila Parishads and improvement Trusts are as follows:

- The total income of Zila Parishad was Rs.5905.44 lakh during 2015-16 and 5613.40 lakh during 2014-15.
- The total expenditure of Zila Parishad in Punjab was Rs. 5445.46 lakh during 2014-15 as compared to Rs.5806.59 lakh during 2015-16 Income of improvement trusts for Punjab was Rs.34795 lakh in 2014-15 and Rs.45072 lakh in 2015-16 where as the expenditure was Rs. 38295 lakh during 2014-15 and Rs.41021 lakh during 2015-16.

## Chapter 5

### **Banks and Debt position of the States**

Public debt arises due to borrowings by the government because current revenue is not enough to meet its expenditure. Government may borrow from banks, business organisations, business houses and individuals.

(i) The Budget made provisions for strengthening the commercial banks structure and restructuring regional rural banks. A healthy banking industry will become a reality only when banks are allowed to function on commercial loans.

(ii) Credit Deposit ratio popularly CD ratio is the ratio of how much on bank lends out of the deposits it has mobilized. RBI does not stipulate a minimum or maximum level for the ratio, but a very low ratio indicates banks are not making full use of their resources. CD ratio helps in assessing a bank's liquidity and indicates its health. If the ratio is too low, banks may not be earning as much as they could be. If the ratio is too high, it means that banks might not have enough liquidity to cover any unforeseen fund requirements. A very high ratio could have implications at the systematic level.

(iii) Savings should be encouraged so as to put them for productive purpose. The total number of banks for working in the States as on 31st December, 2015 was 10880. The Number of Indian Commercial banks were 5887, foreign banks were 8, Co-operative banks were 802 and Post office saving banks was 3861 respectively.

The total number of Schedule Commercial bank offices in Punjab was 5993 as on 31<sup>st</sup> December 2015. The deposits in these banks were to the tune of Rs.277469 crore and credits made by these banks were Rs.198615 crore. The percentage share of Punjab in total bank credit of all states was 3.28%. The share of Maharashtra was (33.43%) followed by Tamil Nadu (10.69%). Credit deposit ratio in Punjab was 71.58. Credit deposit ratio was highest (122.91%) in Tamil Nadu followed by Andhra Pradesh (104.82%).

**CHAPTER-1**

**Table no. 1.1 State Budget - Receipt on Revenue Account**

(Rs. in Crores)

Source	2012-13(A)	2013-14(A)	2014-15(RE)	2015-16(BE)
1	3	2	3	4
<b>I.Share of Central Taxes(i+ii)</b>	<b>4058.81</b>	<b>4431.47</b>	<b>5400.32</b>	<b>7998.35</b>
i) Income Tax	872.85	981.34	1281.94	1960.73
ii) Union Excise Duty*	3185.96	3450.13	4118.38	6037.62
<b>II.State Taxes (a+b)</b>	<b>22587.56</b>	<b>24079.19</b>	<b>28560.57</b>	<b>29351.93</b>
a)Direct Taxes (Land Revenue)	37.13	42.46	58.00	60.28
b)Indirect Taxes (1 to 8)	22550.43	<b>24036.73</b>	<b>28502.57</b>	<b>29291.65</b>
1)State Excise Duty	3331.96	3764.72	4680.57	5100.00
2)Sales Tax	13217.92	14846.70	17760.00	17850.96
i)Central Sales Tax	505.26	525.01	567.71	568.72
ii)General Sales Tax	12712.66	14321.69	17192.29	17282.24
3)Stamps	2398.84	2029.82	2309.00	2250.00
4)Registration Fee	521.65	469.68	451.00	450.00
5)Tax on Vehicles	994.72	1145.70	1350.00	1500.00
6) Electricity Duty	2035.30	1710.46	1860.00	2050.40
7)Entertainment Tax	23.02	27.15	68.00	39.05
8) Other Taxes and Duties on Commodities and Services	27.02	42.50	24.00	51.24
<b>III. Non-Taxes Revenue (1 to 6)</b>	<b>2629.20</b>	<b>3191.49</b>	<b>2973.05</b>	<b>3803.51</b>
1)Interest Receipts	170.47	174.68	179.93	179.92
2)Dividends and Profits	0.33	1.46	1.66	1.82
3)General Services	1649.52	1939.71	1621.48	2368.09
4)Social Services	312.21	485.44	564.75	594.60
5)Economic Services	496.67	590.20	605.23	659.08
6)Other Fiscal Services	0.00	0.00	0.00	0.00
<b>IV. Grants from the Centre (1 to 4)</b>	<b>2775.58</b>	<b>3401.38</b>	<b>5808.42</b>	<b>5075.45</b>
1)Non-Plan Grants	894.92	3030.41	589.02	1003.40
2)For State Plan Scheme	684.19	352.43	5154.04	3960.80
3) For Central Plan Scheme	60.63	6.01	52.42	79.37
4)For Centrally Sponsored Schemes	1135.84	12.53	12.94	31.88
<b>V. Additional Resource Mobilization</b>	<b>0.00</b>	<b>0.01</b>	<b>0.00</b>	<b>0.01</b>
<b>Total Receipts (I to V) on Revenue Account</b>	<b>32051.15</b>	<b>35103.54</b>	<b>42742.36</b>	<b>46229.25</b>

\* Includes Corporate Tax, other tax on Income and Expenditure, taxes on Wealth, Custom and Services tax.

Source: Punjab Budget Documents

**Table no. 1.2 State Budget-Expenditure on Revenue Account**

(Rs. in Crores)

Type of Expenditure	2012-13(A)	2013-14(A)	2014-15(RE)	2015-16(BE)
1	3	2	3	4
<b>I.General Services (1 to 5)</b>	<b>18572.15</b>	<b>20192.19</b>	<b>22781.76</b>	<b>24397.68</b>
1.Organs of State	490.74	515.59	738.89	749.08
2.Fiscal Services	401.48	379.35	509.58	482.16
3.Interest Payment and Servicing of Debt.	6831.00	7820.21	8882.72	9900.14
4.Administrative Services	4796.99	5152.56	5822.25	6018.62
5. Pension and Miscellaneous General Services	6051.94	6324.48	6828.32	7247.68
<b>II. Social Services (1 to 8)</b>	<b>11189.97</b>	<b>11319.09</b>	<b>15659.68</b>	<b>16891.79</b>
1.Education, Sports, Art and Culture	6628.81	6422.93	8188.69	9094.9
2.Health and Family Welfare	1793.87	1886.51	2644.36	3003.96
3. Water Supply, Sanitation Housing and Urban Development	544.63	562.98	1339.86	1013.64
4. Information and Broadcasting	29.33	39.80	45.95	66.68
5. Welfare of Schedule Caste, Scheduled Tribes and other Backward classes	396.53	675.19	1002.41	1047.16
6. Labour and Labour Welfare	156.63	157.52	190.93	208.37
7.Social Welfare and Nutrition	1618.22	1551.69	2219.65	2427.42
8.Others	21.95	22.47	27.83	29.66
<b>III. Economic Services(1 to9)</b>	<b>9152.09</b>	<b>9599.73</b>	<b>10073.55</b>	<b>10452.13</b>
1.Agriculture and Allied Activities	1265.60	1422.91	4365.91	4302.71
2.Rural Development	535.18	704.52	889.78	446.93
3.Special Area Programme	0.00	0.00	0.00	0.00
4.Irrigation and Flood Control	1070.83	1341.90	1294.44	1328.96
5.Energy	5060.23	4815.78	2505.79	2985.72
6.Industry and Minerals	72.14	57.81	141.78	246.59
7.Transport	701.53	671.73	519.68	492.94
8.Science, Technology and Environment	5.50	6.53	6.27	6.46
9.General Economic Services	441.08	578.55	349.90	641.82
<b>IV.Grants -in-Aid and Contribution</b>	<b>543.73</b>	<b>529.66</b>	<b>467.75</b>	<b>881.60</b>
<b>Total Expenditure on Revenue</b>	<b>39457.94</b>	<b>41640.67</b>	<b>48982.74</b>	<b>52623.20</b>

Source: Punjab Budget Documents

**Table no. 1.3 State Budget- Receipts on Capital Account**

(Rs. in Crores)

Head	2012-13(A)	2013-14(A)	2014-15(RE)	2015-16(BE)
1	3	2	3	4
I. Market Loan(net)	8558.79	7255.16	7684.6	10449.01
II. Small Saving Loan from the Centre	-514.63	-1039.61	-3233.14	-952.84
III. Provident Funds(net)*	1565.25	1964.03	1994.62	1777.33
IV. Recoveries of Loans and Advances	174.09	112.30	118.39	91.12
V. Loan from the Centre (a-b)	-48.79	121.24	417.96	483.51
<b>a)Gross Loan (1 to 5)</b>	<b>221.94</b>	<b>377.96</b>	<b>660.00</b>	<b>730.00</b>
1. Non Plan**	2.49	1.80	0.00	0.00
2. State Plan Schemes	219.44	376.16	660.00	730
3. Central Plan Schemes	0.01	0.00	0.00	0.00
4. Centrally sponsored schemes	0.00	0.00	0.00	0.00
5. Ways and Means of Advances	0.00	0.00	0.00	0.00
<b>b)Repayments</b>	<b>270.73</b>	<b>256.72</b>	<b>242.04</b>	<b>246.49</b>
VI. Loan from S.B.I and other Banks (net)	-737.91	0.00	0.00	0.00
VII. Financial Institutions (net)***	-269.69	-13.92	-146.20	-513.39
VIII. Reserve Fund(net)	632.41	339.27	390.89	545.81
IX. Deposits and advances(net)	-65.69	191.55	54.36	54.36
X. Suspense and Miscellaneous(net)	17.69	240.87	0.00	0
XI Remittances and Inter state settlement (net)	5.91	109.45	0.00	0
XII. Contingency Fund(net)	0.00	0.00	0.00	0.00
XIII. Ways and means of Advances from R.B.I.(net)	51.32	434.56	3500.00	0.00
<b>Total Receipts on Capital Account</b>	<b>9368.75</b>	<b>9714.90</b>	<b>10781.48</b>	<b>11934.91</b>

\*: State Provident fund and General insurance fund

\*\* : Excluding Small Saving Loan from the Centre

\*\*\*: RBI, NABARD, LIC, GIC and NCDC

**Source:Punjab Budget Documents**



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

<b>Heads</b>	<b>2012-13(A)</b>	<b>2013-14(A)</b>	<b>2014-15(RE)</b>	<b>2015-16(BE)</b>
<b>1</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>4</b>
<b>I.Capital Outlay ( 1 to 3)</b>	<b>1915.82</b>	<b>2200.61</b>	<b>3948.28</b>	<b>4856.82</b>
1.Capital Account of General Services	162.28	218.36	364.98	242.41
2.Capital Account of Social Services	716.15	930.33	1092.25	1042.88
3.Capital Account of Economic Services (i to ix)	1037.39	1051.92	2491.05	3571.53
i)Agriculture and Allied Activities	15.30	88.26	95.18	118.85
ii)Rural Development	122.07	129.88	171.32	125.18
iii)Other Special Programme	0.00	0.00	0.00	0.00
iv)Irrigation and Flood Control	507.60	360.50	771.26	1069.01
v)Energy	0.00	0.00	0.00	6.50
vi)Industry and Minerals	0.02	0.00	15.98	11.00
vii)Transport	229.81	383.48	1106.65	1439.07
viii) Science,Technology and Environment	0.93	0.00	1.98	0.01
ix)General Economic Services	161.66	89.80	328.68	801.91
<b>II. Loans and Advances (i+ii)</b>	<b>197.53</b>	<b>165.13</b>	<b>326.89</b>	<b>735.50</b>
i)Power Projects	0.00	10.00	0.00	0.00
ii)Other	197.53	155.13	326.89	735.50
Total Expenditure on Capital Account (I+II)	<b>2113.35</b>	<b>2365.74</b>	<b>4275.17</b>	<b>5592.32</b>

**Source:- Punjab Budget Documents**

**Table no. 1.5 State Budget- Overall Budgetary Position****(Rs. in Crores)**

<b>Heads</b>	<b>2012-13(A)</b>	<b>2013-14(A)</b>	<b>2014-15(RE)</b>	<b>2015-16(BE)</b>
<b>1</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>4</b>
<b>I.Revenue Account</b>				
1.Receipts	32051.15	35103.54	42472.36	46229.25
2.Expenditure	39457.94	41640.67	48982.74	52623.20
<b>Balance(1-2)</b>	<b>-7406.79</b>	<b>-6537.13</b>	<b>-6510.38</b>	<b>-6393.95</b>
<b>II. Capital Account</b>				
1.Receipts	9368.75	9714.90	10781.48	11934.91
2.Expenditure	2113.35	2365.74	4275.17	5592.32
<b>Balance(1-2)</b>	<b>7255.40</b>	<b>7349.16</b>	<b>6506.31</b>	<b>6342.59</b>
<b>Over all Balance (I+II) Or Increase or Decrease in Cash Balance</b>	<b>-151.39</b>	<b>812.03</b>	<b>-4.07</b>	<b>-51.36</b>
1.Opening Balance	-729.82	-881.21	-69.18	-73.25
2.Closing Balance	-881.21	-69.18	-73.25	-124.61

**Source:- Punjab Budget Documents**

**Table no. 1.6 Net Transfer of Resources from Centre to the State**

**(Rs. in Crores)**

<b>Heads</b>	<b>2012-13(A)</b>	<b>2013-14(A)</b>	<b>2014-15(RE)</b>	<b>2015-16(BE)</b>
<b>1</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>4</b>
<b>I.Share of Central Taxes &amp; Duties(1+2)</b>	<b>4058.81</b>	<b>4431.47</b>	<b>5400.32</b>	<b>7998.35</b>
1.Taxes on Income	872.85	981.34	1281.94	1960.73
2.Union Excise Duties	3185.96	3450.13	4118.38	6037.62
<b>II. Grants(1 to 4)</b>	<b>2775.58</b>	<b>3401.38</b>	<b>5808.42</b>	<b>5075.45</b>
1.Non-Plan Grants	894.92	3030.41	589.04	1003.40
2.State Plan Schemes	684.19	352.43	5154.02	3960.80
3.Central Plan Schemes	60.63	6.01	52.42	79.37
4.Centrally sponsored Schemes	1135.84	12.53	12.94	31.88
<b>III.Loans Net a-(b+c)</b>	<b>-241.12</b>	<b>-56.87</b>	<b>234.84</b>	<b>202.52</b>
a)Gross Loan ( 1 to 5)	221.94	377.96	660.00	730.00
1.Non-Plan	2.49	1.80	0.00	0.00
2.State Plan Schemes	219.44	376.16	660.00	730.00
3.Central Plan Schemes	0.01	0.00	0.00	0.00
4.Centrally sponsored Schemes	0.00	0.00	0.00	0.00
5.Ways and Means of Advances	0.00	0.00	0.00	0.00
b.Repayment of Loans	270.73	256.72	242.04	246.49
c.Interest Payments	192.33	178.11	183.12	280.99
<b>Total transfer of Resources (Net) (I to III)</b>	<b>6593.27</b>	<b>7775.98</b>	<b>11443.58</b>	<b>13276.32</b>

**Source: Punjab Budget Documents**

**Table no. 1.7 Ratio of State Taxes to Gross State  
Domestic Product at Current Prices**

(Rs. in Crores)

Item	2012-13(A)	2013-14(A)	2014-15(RE)	2015-16(BE)
1	3	2	3	4
1.Revenue from State Taxes	18841.00	24079.19	28560.57	26695.64
2. Gross State Domestic Product at current Prices	256373.78	332147	354908	392411
Percentage of state taxes to GSDP	7.35	7.25	7.20	6.80

**Source: Punjab Budget Documents**

**CHAPTER-2**

**Table no. 2.1 Tax Revenue of the State Governments  
(Tax Revenue)**

**(Rs. in Lakhs)**

S.No.	States	2012-13(A)	2013-14(A)	2014-15(RE)	2015-16(BE)
0	1	2	3	4	5
	<b>Non Special category</b>				
1	Andhra Pradesh	91332	77380	44850	110850
2	Bihar	24240	24931	29400	35500
3	Chhattisgarh	24096	23365	46675	50405
4	Goa	1113	45436	25319	21337
5	Gujarat	261852	216959	231300	340646
6	Haryana	1298	1242	1550	1650
7	Jharkhand	13987	27975	36150	38000
8	Karnataka	92007	101379	108470	122966
9	Kerala	20808	18647	26805	27829
10	Madhya Pradesh	111101	130830	168010	180000
11	Maharashtra	303512	325433	401169	550962
12	Odisha	55620	58096	61600	65100
13	Punjab	3713	4246	5800	6028
14	Rajasthan	45508	35106	37469	45000
15	Tamil Nadu	14806	28192	19686	22150
16	Uttar Pradesh	83959	81157	44658	65000
17	West Bengal	248393	273642	286379	356053
	<b>Special category</b>				
18	Arunachal Pradesh	470	1139	513	564
19	Assam	39655	43200	51841	61238
20	Himachal Pradesh	2360	998	1512	1566
21	Jammu and Kashmir	9546	1598	4222	4232
22	Manipur	2459	2600	2964	3379
23	Meghalaya	950	699	841	950
24	Mizoram	1672	1928	2510	2954
25	Nagaland	2794	2900	3271	3279
26	Sikkim	1239	1208	1495	1542
27	Telangana	-	-	41766	47541
28	Tripura	5873	4396	5714	6520
29	Uttaranchal	2827	3947	2505	4012
	<b>All States</b>	<b>1467190</b>	<b>1538629</b>	<b>1694444</b>	<b>2177253</b>

**Table no. 2.2 Tax Revenue of the State Governments  
(Non-Tax Revenue)**

(Rs. in Lakhs)

S.No.	States	2012-13(A)	2013-14(A)	2014-15(RE)	2015-16(BE)
0	1	2	3	4	5
	<b>Non Special category</b>				
1	Andhra Pradesh	7923252	8548161	5486538	6595289
2	Bihar	4791104	5453984	6345098	8126758
3	Chhattisgarh	2001084	2198928	2712690	3579515
4	Goa	370574	397665	474940	605454
5	Gujarat	6014724	6390470	7075401	7801000
6	Haryana	2660818	2889743	3338725	3891290
7	Jharkhand	1627185	1803936	2283713	2632105
8	Karnataka	6548063	7539803	8287939	10000552
9	Kerala	3670919	3927722	4594295	5827151
10	Madhya Pradesh	5027584	5495912	6479869	7209734
11	Maharashtra	11560533	12197466	13260322	15418704
12	Odisha	2844294	3155786	3613766	4020937
13	Punjab	2660924	2846821	3390289	3729000
14	Rajasthan	4715043	5179972	5922932	7557088
15	Tamil Nadu	8562589	8928896	10239989	11701153
16	Uttar Pradesh	11475661	12854721	15094473	17799411
17	West Bengal	5155082	5626917	6544026	7490260
	<b>Special category</b>				
18	Arunachal Pradesh	126974	146897	159410	773375
19	Assam	1845490	2013746	2412280	2894732
20	Himachal Pradesh	688460	760246	904739	1016885
21	Jammu and Kashmir	960735	1039888	1087341	1605150
22	Manipur	162608	188552	231246	387545
23	Meghalaya	203068	224425	278454	439691
24	Mizoram	99237	106857	115209	271073
25	Nagaland	122915	130567	139046	281283
26	Sikkim	112157	127545	141530	246967
27	Telangana	-	-	4470994	5884259
28	Tripura	243909	266021	298386	314480
29	Uttaranchal	965883	1088924	1230521	1494945
	<b>All States</b>	<b>93140869</b>	<b>101530571</b>	<b>116614161</b>	<b>139595786</b>

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

(Rs. in Lakhs)

S.No.	States	2012-13(A)	2013-14(A)	2014-15(RE)	2015-16(BE)
0	1	2	3	4	5
	<b>Non Special category</b>				
1	Andhra Pradesh	8014584	8625541	5531388	6706139
2	Bihar	4815344	5478915	6374498	8162258
3	Chhattisgarh	2025180	2222293	2759365	3629920
4	Goa	371687	443101	500259	626791
5	Gujarat	6276576	6607429	7306701	8141646
6	Haryana	2662116	2890985	3340275	3892940
7	Jharkhand	1641172	1831911	2319863	2670105
8	Karnataka	6640070	7641182	8396409	10123518
9	Kerala	3691727	3946369	4621100	5854980
10	Madhya Pradesh	5138685	5626742	6647879	7389734
11	Maharashtra	11864045	12522899	13661491	15969666
12	Odisha	2899914	3213882	3675366	4086037
13	Punjab	2664637	2851067	3396089	3735028
14	Rajasthan	4760551	5215078	5960401	7602088
15	Tamil Nadu	8577395	8957088	10259675	11723303
16	Uttar Pradesh	11559620	12935878	15139131	17864411
17	West Bengal	5403475	5900559	6830405	7846313
	<b>Special category</b>				
18	Arunachal Pradesh	127444	148036	159923	773939
19	Assam	1885145	2056946	2464121	2955970
20	Himachal Pradesh	690820	761244	906251	1018451
21	Jammu and Kashmir	970281	1041486	1091563	1609382
22	Manipur	165067	191152	234210	390924
23	Meghalaya	204018	225124	279295	440641
24	Mizoram	100909	108785	117719	274027
25	Nagaland	125709	133467	142317	284562
26	Sikkim	113396	128753	143020	248509
27	Telangana	-	-	4512760	5931800
28	Tripura	249782	270417	304100	321000
29	Uttaranchal	968710	1092871	1233026	1498957
	<b>All States</b>	<b>94608059</b>	<b>103069200</b>	<b>118308600</b>	<b>141773039</b>

**Table no. 2.4 Tax Revenue of the state Governments  
(Per Capita Tax Revenue)**

(Rs. in Lakhs)

S.No.	States	2012-13(A)	2013-14(A)	2014-15(RE)	2015-16(BE)
0	1	2	3	4	5
	<b>Non Special category</b>				
1	Andhra Pradesh	105.62	88.55	50.78	124.20
2	Bihar	22.33	22.46	25.90	30.58
3	Chhattisgarh	90.58	86.05	168.40	178.22
4	Goa	75.16	3044.20	1683.18	1407.25
5	Gujarat	418.69	340.88	357.09	516.75
6	Haryana	4.94	4.64	5.69	5.94
7	Jharkhand	40.75	79.87	101.15	104.20
8	Karnataka	146.18	158.74	167.38	187.00
9	Kerala	61.73	55.05	78.76	81.38
10	Madhya Pradesh	147.47	170.47	214.89	226.01
11	Maharashtra	262.22	277.03	336.49	455.35
12	Odisha	129.16	133.16	139.35	145.35
13	Punjab	13.06	14.75	19.88	20.40
14	Rajasthan	63.79	48.26	50.52	59.51
15	Tamil Nadu	19.94	37.42	25.75	28.56
16	Uttar Pradesh	40.55	38.49	20.79	29.72
17	West Bengal	264.93	288.09	297.60	365.22
	<b>Special category</b>				
18	Arunachal Pradesh	32.46	76.88	33.83	36.36
19	Assam	123.30	132.23	156.21	181.66
20	Himachal Pradesh	33.60	14.04	21.02	21.51
21	Jammu and Kashmir	72.90	11.95	30.90	30.32
22	Manipur	87.32	90.76	101.72	114.00
23	Meghalaya	30.48	21.90	25.72	28.34
24	Mizoram	147.10	166.18	211.96	244.39
25	Nagaland	141.21	146.65	165.48	165.97
26	Sikkim	196.86	188.59	228.57	232.44
27	Telangana	-	-	-	-
28	Tripura	147.79	114.89	147.29	165.76
29	Uttaranchal	26.98	37.02	25.75	28.56
	<b>All States</b>	-	-	-	-



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

(Rs. in Lakhs)

S.No.	States	2012-13(A)	2013-14(A)	2014-15(RE)	2015-16(BE)
0	1	2	3	4	5
	<b>Non Special category</b>				
1	Andhra Pradesh	9163.01	9782.01	6212.62	7389.77
2	Bihar	4413.74	4913.37	5589.83	7001.19
3	Chhattisgarh	7521.94	8098.79	9787.23	12656.75
4	Goa	25024.48	26643.41	31573.50	39931.80
5	Gujarat	9617.38	10040.47	10923.27	11834.02
6	Haryana	10121.22	10794.47	12247.48	14017.94
7	Jharkhand	4740.53	5150.39	6389.84	7217.41
8	Karnataka	10403.47	11805.58	12788.99	15208.15
9	Kerala	10890.04	11596.20	13499.39	17040.09
10	Madhya Pradesh	6673.36	7161.08	8288.18	9052.43
11	Maharashtra	9987.79	10383.36	11122.42	12742.94
12	Odisha	6605.10	7232.98	8174.75	8977.32
13	Punjab	9359.82	9885.20	11621.25	12618.26
14	Rajasthan	6609.50	7121.66	7986.57	9994.20
15	Tamil Nadu	11530.43	11850.68	13395.23	15086.36
16	Uttar Pradesh	5542.88	6096.20	7028.36	8137.30
17	West Bengal	5498.36	5924.01	6800.46	7683.13
	<b>Special category</b>				
18	Arunachal Pradesh	8770.19	9915.26	10514.87	49851.16
19	Assam	5738.11	6163.87	7268.89	8586.98
20	Himachal Pradesh	9802.32	10695.00	12575.55	13965.34
21	Jammu and Kashmir	7337.03	7774.36	7958.03	11500.51
22	Manipur	5774.04	6582.08	7935.96	13074.98
23	Meghalya	6515.59	7033.11	8514.18	13117.72
24	Mizoram	8730.66	9210.40	9728.90	22426.69
25	Nagaland	6212.15	6602.18	7034.45	14237.45
26	Sikkim	17819.92	19912.39	21711.45	37227.12
27	Telangana	-	-	13861.45	-
28	Tripura	6137.93	6952.52	7691.48	7995.20
29	Uttaranchal	9218.15	10211.67	11338.85	13535.84
	<b>All States</b>	-	-	-	-

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

(Rs. in Lakhs)

S.No.	States	2012-13(A)	2013-14(A)	2014-15(RE)	2015-16(BE)
0	1	2	3	4	5
	<b>Non Special category</b>				
1	Andhra Pradesh	9268.63	9870.56	6263.40	7513.97
2	Bihar	4436.07	4935.83	5615.73	7031.77
3	Chhattisgarh	7612.52	8184.84	9955.63	12834.97
4	Goa	25099.64	29687.61	33256.68	41339.05
5	Gujarat	10036.07	10381.35	11280.36	12350.77
6	Haryana	10126.16	10799.11	12253.17	14023.88
7	Jharkhand	4781.28	5230.26	6490.99	7321.61
8	Karnataka	10549.65	11964.32	12956.37	15395.15
9	Kerala	10951.77	11651.25	13578.15	17121.47
10	Madhya Pradesh	6820.83	7331.55	8503.07	9278.44
11	Maharashtra	10250.01	10660.39	11458.91	13198.29
12	Odisha	6734.26	7366.14	8314.10	9122.67
13	Punjab	9372.88	9899.95	11641.13	12638.66
14	Rajasthan	6673.29	7169.92	8037.09	10053.72
15	Tamil Nadu	11550.37	11888.10	13420.98	15114.92
16	Uttar Pradesh	5583.43	6134.69	7049.15	8167.01
17	West Bengal	5763.29	6212.10	7098.06	8048.33
	<b>Special category</b>				
18	Arunachal Pradesh	8802.65	9992.14	10548.70	49887.52
19	Assam	5861.41	6296.10	7425.10	8768.64
20	Himachal Pradesh	9835.92			
21	Jammu and Kashmir	7409.93			
22	Manipur	5861.36	6672.84	8037.68	13188.98
23	Meghalaya	6546.07	7055.01	8539.90	13146.06
24	Mizoram	8877.76	9376.58	9940.86	22671.08
25	Nagaland	6353.36	6748.83	7199.93	14403.42
26	Sikkim	18016.78	20100.98	21940.02	37459.56
27	Telangana	-	-	13990.94	-
28	Tripura	6285.72	7067.41	7838.77	8160.96
29	Uttaranchal	9245.13	10248.69	11361.93	13572.17
	<b>All States</b>	-	-	-	-

**Table No.2.7 Tax Revenue of the State Governments  
Share of Tax Revenue to total Revenue**

(Rs. in Lakhs)

S.No.	States	Total Revenue 2012-13 (A)	Total Tax Revenue 2012-13 (A)	% of col. 3/2	Total Revenue 2013-14 (A)	Total Tax Revenue 2013-14 (A)	% of col. 6/5	Total Revenue 2014-15(RE)	Total Tax Revenue 2014-15(RE)	% of col. 9/8	Total Revenue 2015-16 (BE)	Total Tax Revenue 2015-16 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	<b>Non Special category</b>												
1	Andhra Pradesh	10383028	8014582	77.19	11071883	8625541	77.90	8406605	5531388	65.80	9012499	6706139	74.41
2	Bihar	5956665	4815347	80.84	6891865	5478915	79.50	9574493	6374498	66.58	10318906	8162258	79.10
3	Chhattisgarh	2957808	2025181	68.47	3205027	2222293	69.34	4904144	2759365	56.27	5795645	3629920	62.63
4	Goa	584542	371687	63.59	644977	443101	68.70	800010	500259	62.53	993718	626791	63.08
5	Gujarat	7522854	6276575	83.43	7997574	6607429	82.62	9898496	7306701	73.82	10929515	8141646	74.49
6	Haryana	3363353	2662113	79.15	3801208	2890985	76.05	4541914	3340275	73.54	5231212	3892940	74.42
7	Jharkhand	2476958	1641172	66.26	2613679	1831911	70.09	4390368	2319863	52.84	4802730	2670105	55.60
8	Karnataka	7817622	6640070	84.94	8954253	7641182	85.34	10890774	8396409	77.10	11636032	10123518	87.00
9	Kerala	4413730	3691725	83.64	4917693	3946369	80.25	6358832	4621100	72.67	7742720	5854980	75.62
10	Madhya Pradesh	7042728	5138686	72.96	7574924	5626742	74.28	10462110	6647879	63.54	11442289	7389734	64.58
11	Maharashtra	14294717	11864044	83.00	14982180	12522899	83.59	18079390	13661491	75.56	19823050	15969666	80.56
12	Odisha	4393691	2899914	66.00	4894685	3213882	65.66	6364929	3675366	57.74	7094050	4086037	57.60
13	Punjab	3205115	2664637	83.14	3510354	2851067	81.22	4274236	3396089	79.45	4622925	3735028	80.79
14	Rajasthan	6691301	4760550	71.15	7447037	5215078	70.03	9666833	5960401	61.66	11136166	7602088	68.26

**Table No.2.7 Tax Revenue of the State Governments  
Share of Tax Revenue to total Revenue**

(Rs. in Lakhs)

S.No.	States	Total Revenue 2012-13 (A)	Total Tax Revenue 2012-13 (A)	% of col. 3/2	Total Revenue 2013-14 (A)	Total Tax Revenue 2013-14 (A)	% of col. 6/5	Total Revenue 2014-15(RE)	Total Tax Revenue 2014-15(RE)	% of col. 9/8	Total Revenue 2015-16 (BE)	Total Tax Revenue 2015-16 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Tamil Nadu	9882770	8577397	86.79	10803642	8957088	82.91	13318860	10259675	77.03	14268133	11723303	82.16
16	Uttar Pradesh	14590399	11559621	79.23	16821375	12935878	76.90	22399746	15139131	67.59	24988023	17864411	71.49
17	West Bengal	6829575	5403476	79.12	7288179	5900559	80.96	9646611	6830405	70.81	11310022	7846313	69.37
	<b>Special Category</b>												
18	Arunachal Pradesh	576152	127443	22.12	582043	148036	25.43	731529	159923	21.86	1163568	773939	66.51
19	Assam	3069098	1885147	61.42	3221279	2056946	63.85	4734028	2464121	52.05	5706410	2955970	51.80
20	Himachal Pradesh	1559812	690817	44.29	1571107	761244	48.45	1890696	906251	47.93	2353453	1018451	43.27
21	Jammu and Kashmir	2621686	970280	37.01	2712798	1041486	38.39	3454138	1091563	31.60	3781492	1609382	42.56
22	Manipur	681976	165066	24.20	728279	191152	26.25	996327	234210	23.51	865786	390924	45.15
23	Meghalaya	553634	204018	36.85	626673	225124	35.92	1112760	279295	25.10	840302	440641	52.44
24	Mizoram	453674	100911	22.24	476485	108785	22.83	531721	117719	22.14	717545	274027	38.19
25	Nagaland	620429	125709	20.26	649790	133467	20.54	808864	142317	17.59	889194	284562	32.00
26	Sikkim	379332	113396	29.89	432644	128753	29.76	617921	143020	23.15	480191	248509	51.75
27	Telangana	-	-	-	-			8009033	4512760.00	56.35	9413150	5931800	63.02
28	Tripura	705030	249783	35.43	765018	270417	35.35	1066345	304100	28.52	1252474	321000	25.63
29	Uttaranchal	1574722	968712	61.52	1732053	1092871	63.10	2650857	1233026	46.51	2577767	1498957	58.15
	<b>Total</b>	<b>125202401</b>	<b>94608059</b>	<b>75.56</b>	<b>136918704</b>	<b>103069219</b>	<b>75.28</b>	<b>180582570</b>	<b>118308600</b>	<b>65.51</b>	<b>201188967</b>	<b>141773039</b>	<b>70.47</b>

Source: State Finances A Study of Budget of 2015-16  
A report of Reserve Bank of India.

**Table No. 2.8 Tax Revenue of the State Governments  
Share of Non -Tax Revenue to total Revenue**

(Rs. in Lakhs)

S.No.	States	Total Revenue 2012-13(A)	Total NonTax Revenue 2012-13(A)	% of col. 3/2	Total Revenue 2013-14 (A)	Total NonTax Revenue 2013-14 (A)	%of col. 6/5	Total Revenue 2014-15(RE)	Total NonTax Revenue 2014-15 (BE)	% of col. 9/8	Total Revenue 2015-16 (BE)	Total NonTax Revenue 2015-16(BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	<b>Non Special category</b>												
1	Andhra Pradesh	10383028	2368446	22.81	11071883	2446341	22.10	8406605	2875217	34.20	9012499	2306360	25.59
2	Bihar	5956665	1141320	19.16	6891865	1412886	20.50	9574493	3199995	33.42	10318906	2156648	20.90
3	Chhattisgarh	2957808	932627	31.53	3205027	982733	30.66	4904144	2144779	43.73	5795645	2165725	37.37
4	Goa	584542	212855	36.41	644977	201876	31.30	800010	299751	37.47	993718	366928	36.92
5	Gujarat	7522854	1246279	16.57	7997574	1390144	17.38	9898496	2591795	26.18	10929515	2787869	25.51
6	Haryana	3363353	701240	20.85	3801208	910223	23.95	4541914	1201639	26.46	5231210	1338270	25.58
7	Jharkhand	2476958	835783	33.74	2613679	781768	29.91	4390368	2070505	47.16	4802730	2132625	44.40
8	Karnataka	7817622	1177553	15.06	8954293	1313072	14.66	10890774	2494365	22.90	11636032	1512514	13.00
9	Kerala	4413730	722004	16.36	4917653	971324	19.75	6358832	1737732	27.33	7742720	1887740	24.38
10	Madhya Pradesh	7042728	1904042	27.04	7574924	1948181	25.72	10462110	3814231	36.46	11442289	4052555	35.42
11	Maharashtra	14294717	2430673	17.00	14982180	2459341	16.42	18079390	4417898	24.44	19823050	3853384	19.44
12	Odisha	4393691	1493777	34.00	4894685	1680802	34.34	6364929	2689563	42.26	7094050	3008013	42.40
13	Punjab	3205115	540478	16.86	3510354	659288	18.78	4274236	878147	20.55	4622925	887896	19.21
14	Rajasthan	6691301	1930751	28.85	7447037	2231960	29.97	9666833	3706431	38.34	11136166	3534079	31.74

**Table no. 2.8 Tax Revenue of the state Governments  
Share of Non-Tax Revenue to total Revenue in States**

(Rs. in Lakhs)

S.No.	States	Total Revenue 2012-13(A)	Total NonTax Revenue 2012-13(A)	% of col. 3/2	Total Revenue 2013-14 (A)	Total NonTax Revenue 2013-14 (A)	%of col. 6/5	Total Revenue 2014-15(RE)	Total NonTax Revenue 2014-15 (BE)	% of col. 9/8	Total Revenue 2015-16 (BE)	Total NonTax Revenue 2015-16(BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Tamil Nadu	9882770	1305374	13.21	10803642	1846555	17.09	13318860	3059186	22.97	14268133	2544830	17.84
16	Uttar Pradesh	14590399	3030777	20.77	16821375	3885499	23.10	22399746	7260615	32.41	24988023	7123612	28.51
17	West Bengal	6829575	1426099	20.88	7288179	1387621	19.04	9646611	2816206	29.19	11310022	3463709	30.63
	<b>Special Category</b>												
18	Arunachal Pradesh	576152	448709	77.88	582043	434007	74.57	731529	571606	78.14	1163568	389630	33.49
19	Assam	3069098	1183951	38.58	3221279	1164335	36.15	4734028	2269907	47.95	5706412	2750440	48.20
20	Himachal Pradesh	1559812	868995	55.71	1571107	809864	51.55	1890696	984446	52.07	2353453	1335002	56.73
21	Jammu and Kashmir	2621686	1651406	62.99	2712798	1671314	61.61	3454138	2362575	68.40	3781492	2172110	57.44
22	Manipur	681976	516910	75.80	728279	537127	73.75	996327	762118	76.49	865786	474862	54.85
23	Meghalaya	553634	349616	63.15	626673	401547	64.08	1112760	833465	74.90	840302	399661	47.56
24	Mizoram	453674	352764	77.76	476485	367699	77.17	531721	414002	77.86	717545	443517	61.81
25	Nagaland	620429	494720	79.74	649790	516324	79.46	808864	666547	82.41	889194	604632	68.00
26	Sikkim	379332	265936	70.11	432644	303890	70.24	617921	474901	76.85	480191	231684	48.25
27	Telangana	-	-	-	-	-	-	8009033	3496273	43.65	9413150	3481350	36.98
28	Tripura	705030	455248	64.57	765018	494601	64.65	1066345	762245	71.48	1252474	931474	74.37
29	Uttaranchal	1574722	606009	38.48	1732053	639181	36.90	2650857	1417831	53.49	2577767	1078811	41.85
	<b>Total</b>	<b>125202401</b>	<b>30594342</b>	<b>24.44</b>	<b>136918704</b>	<b>33849503</b>	<b>24.72</b>	<b>180582570</b>	<b>62273971</b>	<b>34.49</b>	<b>201188967</b>	<b>59415930</b>	<b>29.53</b>

Source: State Finances A Study of Budget of 2015-16  
A report of Reserve Bank of India.

**Table No. 2.9 Tax Revenue of the State Governments  
Share of Land Revenue to total Revenue**

(Rs. in Lakhs)

S.No.	States	Total Revenue 2012-13 (A)	Total Land Revenue 2012-13 (A)	% of col. 3/2	Total Revenue 2013-14 (A)	Total Land Revenue 2013-14 (A)	% of col. 6/5	Total Revenue 2014-15 (RE)	Total Land Revenue 2014-15 (RE)	% of col. 9/8	Total Revenue 2015-16 (BE)	Total Land Revenue 2015-16 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	<b>Non Special category</b>												
1	Andhra Pradesh	10383028	6178	0.06	11071883	7362	0.07	8406605	6578	0.08	9012499	63156	0.70
2	Bihar	5956665	20545	0.34	6891865	20171	0.29	9574493	25000	0.26	10318906	30000	0.29
3	Chhattisgarh	2957808	23411	0.79	3205027	22606	0.71	4904144	46000	0.94	5795645	49680	0.86
4	Goa	584542	1113	0.19	644977	45436	7.04	800010	25319	3.16	993718	21337	2.15
5	Gujarat	7522854	220785	2.93	7997574	172741	2.16	9898496	193172	1.95	10929515	250000	2.29
6	Haryana	3363353	1298	0.04	3801208	1242	0.03	4541914	1550	0.03	5231212	1650	0.03
7	Jharkhand	2476958	9638	0.39	2613679	22984	0.88	4390368	30014	0.68	4802730	30000	0.62
8	Karnataka	7817622	20492	0.26	8954293	19940	0.22	10890774	19982	0.18	11636032	22066	0.19
9	Kerala	4413730	12158	0.28	4917653	8878	0.18	6358832	14613	0.23	7742720	13846	0.18
10	Madhya Pradesh	7042728	44359	0.63	7574924	36623	0.48	10462110	70010	0.67	11442289	50000	0.44
11	Maharashtra	14294717	107402	0.75	14982180	108885	0.73	18079390	187329	1.04	19823050	320015	1.61
12	Odisha	4393691	42021	0.96	4894685	43126	0.88	6364929	44000	0.69	7094050	46500	0.66
13	Punjab	3205115	3713	0.12	3510354	4246	0.12	4274236	5800	0.14	4622925	6028	0.13
14	Rajasthan	6691301	30456	0.46	7447037	33798	0.45	9666833	32469	0.34	11136166	40000	0.36

**Table No. 2.9 Tax Revenue of the State Governments  
Share of Land Revenue to total Revenue**

(Rs. in Lakhs)

S.No.	States	Total Revenue 2012-13 (A)	Total Land Revenue 2012-13 (A)	% of col. 3/2	Total Revenue 2013-14 (A)	Total Land Revenue 2013-14 (A)	% of col. 6/5	Total Revenue 2014-15 (RE)	Total Land Revenue 2014-15 (RE)	% of col. 9/8	Total Revenue 2015-16 (BE)	Total Land Revenue 2015-16 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Tamil Nadu	9882770	13131	0.13	10803642	27283	0.25	13318860	17877	0.13	14268133	20341	0.14
16	Uttar pradesh	14590399	80464	0.55	16821375	77209	0.46	22399746	40082	0.18	24988023	60000	0.24
17	West Bengal	6829575	202372	2.96	7288179	225354	3.09	9646611	236622	2.45	11310022	303185	2.68
	<b>Special Category</b>												
18	Arunachal Pradesh	576152	470	0.08	582043	1139	0.20	731529	513	0.07	1163568	564	0.05
19	Assam	3069098	14591	0.48	3221279	15565	0.48	4734028	18678	0.39	5706410	22414	0.39
20	Himachal Pradesh	1559812	2360	0.15	1571107	998	0.06	1890696	1512	0.08	2353453	1566	0.07
21	Jammu and Kashmir	2621686	9545	0.36	2712798	1597	0.06	3454138	4222	0.12	3781492	4232	0.11
22	Manipur	681976	122	0.02	728279	112	0.02	996327	127	0.01	865786	146	0.02
23	Meghalaya	553634	627	0.11	626673	347	0.06	1112760	422	0.04	840302	477	0.06
24	Mizoram	453674	304	0.07	476485	454	0.10	531721	1106	0.21	717545	1190	0.17
25	Nagaland	620429	72	0.01	649790	72	0.01	808864	83	0.01	889194	88	0.01
26	Sikkim	379332	566	0.15	432644	339	0.08	617921	689	0.11	480191	689	0.14
27	Telangana	-	-	-	-	-	-	8009033	7289	0.09	9413150	1346	0.01
28	Tripura	705030	2644	0.38	765018	807	0.11	1066345	2000	0.19	1252474	2500	0.20
29	Uttaranchal	1574722	1059	0.07	1732053	2165	0.12	2650857	905	0.03	2577767	1712	0.07
<b>30</b>	<b>Total</b>	<b>125202401</b>	<b>871896</b>	<b>0.70</b>	<b>136918704</b>	<b>901479</b>	<b>0.66</b>	<b>180582570</b>	<b>1033963</b>	<b>0.57</b>	<b>201188967</b>	<b>1364728</b>	<b>0.68</b>

Source: State Finances A Study of Budget of 2015-16  
A report of Reserve Bank of India.



**CHAPTER-3**

**Table no.3.1 Development Expenditure of States  
(Revenue Account)**

(Rs. in Lakhs)

S.No.	States	2012-13(A)	2013-14(A)	2014-15(RE)	2015-16(BE)
0	1	2	3	4	5
	<b>Non Special category</b>				
1	Andhra Pradesh	6948024	7325841	6775581	6580421
2	Bihar	3581732	4045490	7096734	6094494
3	Chhattisgarh	1946808	2403803	3689383	4204134
4	Goa	420076	472733	568498	686978
5	Gujarat	4536794	4811250	6117318	6553898
6	Haryana	2607309	2815361	3654431	4156401
7	Jharkhand	1473057	1347203	2821678	3003265
8	Karnataka	5209399	5921472	7418959	7790372
9	Kerala	2668590	2890893	3726466	4254438
10	Madhya Pradesh	4119882	4473955	6976697	7039793
11	Maharashtra	8958979	9887040	12834416	12577720
12	Odisha	2517280	3103614	4165319	4509176
13	Punjab	2034206	2091882	2573322	2734392
14	Rajasthan	4270096	5192168	7234533	7950562
15	Tamil Nadu	5625124	6492035	8180789	8690634
16	Uttar pradesh	7463767	8646700	11231948	12465628
17	West Bengal	4625451	5034524	6299489	6563905
	<b>Special category</b>				
18	Arunachal Pradesh	336278	395133	646177	633152
19	Assam	1589245	1838639	3449347	3258358
20	Himachal Pradesh	954889	1029657	1276411	1456808
21	Jammu and Kashmir	1449128	1565503	1812750	1872008
22	Manipur	284148	294226	560426	474165
23	Meghalaya	342574	371323	791140	542360
24	Mizoram	308836	323037	446905	381378
25	Nagaland	306359	301947	448149	504223
26	Sikkim	160357	195454	279955	289883
27	Telangana	-	-	5817502	6948530
28	Tripura	293680	345618	530193	591453
29	Uttaranchal	809047	936598	1545077	1578188
	<b>Total</b>	<b>75841115</b>	<b>84553099</b>	<b>118969593</b>	<b>124386717</b>

**Table no. 3.2 Non- Development Expenditure of States  
(Revenue Account)**

(Rs. in Lakhs)

S.No.	States	2012-13(A)	2013-14(A)	2014-15(RE)	2015-16(BE)
0	1	2	3	4	5
	<b>Non Special category</b>				
1	Andhra Pradesh	3306370	3689854	3045669	3155457
2	Bihar	1864511	2201847	2928343	3025863
3	Chhattisgarh	664931	785115	879297	1062069
4	Goa	186058	207595	226898	265924
5	Gujarat	2412827	2682038	3088606	3582534
6	Haryana	1189675	1359731	1812821	2009246
7	Jharkhand	866725	995936	1185640	1331059
8	Karnataka	2018084	2495441	2769034	3099704
9	Kerala	2278661	2660509	3011262	3622169
10	Madhya Pradesh	1770514	2059093	2339671	3262615
11	Maharashtra	4766567	5397927	6360529	7388283
12	Odisha	1242326	1368941	1779702	1982882
13	Punjab	1857215	2019219	2278176	2439769
14	Rajasthan	2049580	2333922	2854232	3129869
15	Tamil Nadu	3165212	3572924	4354969	4784305
16	Uttar pradesh	5990672	6198349	6823238	8092325
17	West Bengal	3532509	4083388	4312853	4672177
	<b>Special category</b>				
18	Arunachal Pradesh	142346	178006	206103	297090
19	Assam	1053414	1088438	1302722	1528275
20	Himachal Pradesh	661819	704682	767179	891461
21	Jammu and Kashmir	1062594	1140274	1292310	1599400
22	Manipur	228183	244107	285253	288832
23	Meghalaya	157380	183837	199137	219788
24	Mizoram	142056	168662	179945	227751
25	Nagaland	253780	273088	312407	361940
26	Sikkim	138584	146800	203117	132770
27	Telangana	-	-	2153030	2395316
28	Tripura	216748	234529	282132	298745
29	Uttaranchal	537288	618207	809393	891083
	<b>Total</b>	<b>43756629</b>	<b>49092459</b>	<b>58043668</b>	<b>66038701</b>

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

(Rs. in Lakhs)

S.No.	States	2012-13(A)	2013-14(A)	2014-15(RE)	2014-15(BE)
0	1	2	3	4	5
	<b>Non Special category</b>				
1	Andhra Pradesh	10254394	11015695	9821250	9735878
2	Bihar	5446243	6247337	10025077	9120357
3	Chhattisgarh	2611739	3188918	4568680	5266203
4	Goa	606134	680328	795396	952902
5	Gujarat	6949621	7493288	9205924	10136432
6	Haryana	3796984	4175092	5467252	6165647
7	Jharkhand	2339782	2343139	4007318	4334324
8	Karnataka	7227483	8416913	10187993	10890076
9	Kerala	4947251	5551402	6737728	7876607
10	Madhya Pradesh	5890396	6533048	9316368	10302408
11	Maharashtra	13725546	15284967	19194945	19966003
12	Odisha	3759606	4472555	5945021	6492058
13	Punjab	3891421	4111101	4851498	5174161
14	Rajasthan	6319676	7526090	10088765	11080431
15	Tamil Nadu	8790336	10064959	12535758	13474939
16	Uttar pradesh	13454439	14845049	18055186	20557953
17	West Bengal	8157960	9117912	10612342	11236082
	<b>Special category</b>				
18	Arunachal Pradesh	478624	573139	852280	930242
19	Assam	2642659	2927077	4752069	4786633
20	Himachal Pradesh	1616708	1734339	2043590	2348269
21	Jammu and Kashmir	2511722	2705777	3105060	3471408
22	Manipur	512331	538333	845679	762997
23	Meghalaya	499954	555160	990277	762148
24	Mizoram	450892	491699	626850	609129
25	Nagaland	560139	575035	760556	866163
26	Sikkim	298941	342254	483072	422653
27	Telangana	0	0	7970532	9343846
28	Tripura	510428	580147	812325	890198
29	Uttaranchal	1346335	1554805	2354470	2469271
	<b>Total</b>	<b>119597744</b>	<b>133645558</b>	<b>177013261</b>	<b>190425418</b>

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

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2012-13 (A)	Total Dev. Expenditure 2012-13 (A)	% of col. 3/2	Total Expenditure 2013-14(A)	Total Dev. Expenditure 2013-14 (A)	% of col. 6/5	Total Expenditure 2014-15(RE)	Total Dev. Expenditure 2014-15(RE)	% of col. 9/8	Total Expenditure 2015-16 (BE)	Total Dev. Expenditure 2015-16 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	<b>Non Special category</b>												
1	Andhra Pradesh	10254394	6948024	67.76	11015695	7325841	66.50	9821250	6775581	68.99	9735878	6580421	67.59
2	Bihar	5446243	3581732	65.77	6247337	4045490	64.76	10025077	7096734	70.79	9120357	6094494	66.82
3	Chhattisgarh	2611739	1946808	74.54	3188918	2403803	75.38	4568680	3689383	80.75	5266203	4204134	79.83
4	Goa	606134	420076	69.30	680328	472733	69.49	795396	568498	71.47	952902	686978	72.09
5	Gujarat	6949621	4536794	65.28	7493288	4811250	64.21	9205924	6117318	66.45	10136432	6553898	64.66
6	Haryana	3796984	2607309	68.67	4175092	2815361	67.43	5467252	3654431	66.84	6165647	4156401	67.41
7	Jharkhand	2339782	1473057	62.96	2343139	1347203	57.50	4007318	2821678	70.41	4334324	3003265	69.29
8	Karnataka	7227483	5209399	72.08	8416913	5921472	70.35	10187993	7418959	72.82	10890076	7790372	71.54
9	Kerala	4947251	2668590	53.94	5551402	2890893	52.08	6737728	3726466	55.31	7876607	4254438	54.01
10	Madhya Pradesh	5890396	4119882	69.94	6533048	4473955	68.48	9316368	6976697	74.89	10302408	7039793	68.33
11	Maharashtra	13725546	8958979	65.27	15284967	9887040	64.68	19194945	12834416	66.86	19966003	12577720	63.00
12	Odisha	3759606	2517280	66.96	4472555	3103614	69.39	5945021	4165319	70.06	6492058	4509176	69.46
13	Punjab	3891421	2034206	52.27	4111101	2091882	50.88	4851498	2573322	53.04	5174161	2734392	52.85
14	Rajasthan	6319676	4270096	67.57	7526090	5192168	68.99	10088765	7234533	71.71	11080431	7950562	71.75

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

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2012-13 (A)	Total Dev. Expenditure 2012-13 (A)	% of col. 3/2	Total Expenditure 2013-14(A)	Total Dev. Expenditure 2013-14 (A)	% of col. 6/5	Total Expenditure 2014-15(RE)	Total Dev. Expenditure 2014-15(RE)	% of col. 9/8	Total Expenditure 2015-16 (BE)	Total Dev. Expenditure 2015-16 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Tamil Nadu	8790336	5625124	63.99	10064959	6492035	64.50	12535758	8180789	65.26	13474939	8690634	64.49
16	Uttar pradesh	13454439	7463767	55.47	14845049	8646700	58.25	18055186	11231948	62.21	20557953	12465628	60.64
17	West Bengal	8157960	4625451	56.70	9117912	5034524	55.22	10612342	6299489	59.36	11236082	6563905	58.42
	<b>Special Category</b>												
18	Arunachal Pradesh	478624	336278	70.26	573139	395133	68.94	852280	646177	75.82	930242	633152	68.06
19	Assam	2642659	1589245	60.14	2927077	1838639	62.81	4752069	3449347	72.59	4786633	3258358	68.07
20	Himachal Pradesh	1616708	954889	59.06	1734339	1029657	59.37	2043590	1276411	62.46	2348269	1456808	62.04
21	Jammu and Kashmir	2511722	1449128	57.69	2705777	1565503	57.86	3105060	1812750	58.38	3471408	1872008	53.93
22	Manipur	512331	284148	55.46	538333	294226	54.66	845679	560426	66.27	762997	474165	62.15
23	Meghalaya	499954	342574	68.52	555160	371323	66.89	990277	791140	79.89	762148	542360	71.16
24	Mizoram	450892	308836	68.49	491699	323037	65.70	626850	446905	71.29	609129	381378	62.61
25	Nagaland	560139	306359	54.69	575035	301947	52.51	760556	448149	58.92	866163	504223	58.21
26	Sikkim	298941	160357	53.64	342254	195454	57.11	483072	279955	57.95	422653	289883	68.59
27	Telangana	0	0	0.00	0	0	0.00	7970532	5817502	72.99	9343846	6948530	74.36
28	Tripura	510428	293680	57.54	580147	345618	59.57	812325	530193	65.27	890198	591453	66.44
29	Uttaranchal	1346335	809047	60.09	1554805	936598	60.24	2354470	1545077	65.62	2469271	1578188	63.91
	<b>All States</b>	<b>119597744</b>	<b>75841115</b>	<b>63.41</b>	<b>133645558</b>	<b>84553099</b>	<b>63.27</b>	<b>177013261</b>	<b>118969593</b>	<b>67.21</b>	<b>190425418</b>	<b>124386717</b>	<b>65.32</b>

Source: State Finances A Study of Budget of 2015-16  
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**Table no.3.5 Percentage Share of Non-Development Expenditure to Total Expenditure in States (Revenue Account)**

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2012-13(A)	Total Non-Dev. Expenditure 2012-13 (A)	% of col. 3/2	Total Expenditure 2013-14 (A)	Total Non-Dev. Expenditure 2013-14(A)	%of col. 6/5	Total Expenditure 2014-15(RE)	Total Non-Dev. Expenditure 2014-15 (RE)	% of col. 9/8	Total Expenditure 2015-16 (BE)	Total Non-Dev. Expenditure 2015-16 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	<b>Non Special category</b>												
1	Andhra Pradesh	10254394	3306370	32.24	11015695	3689854	33.50	9821250	3045669	31.01	9735878	3155457	32.41
2	Bihar	5446243	1864511	34.23	6247337	2201847	35.24	10025077	2928343	29.21	9120357	3025863	33.18
3	Chhattisgarh	2611739	664931	25.46	3188918	785115	24.62	4568680	879297	19.25	5266203	1062069	20.17
4	Goa	606134	186058	30.70	680328	207595	30.51	795396	226898	28.53	952902	265924	27.91
5	Gujarat	6949621	2412827	34.72	7493288	2682038	35.79	9205924	3088606	33.55	10136432	3582534	35.34
6	Haryana	3796984	1189675	31.33	4175092	1359731	32.57	5467252	1812821	33.16	6165647	2009246	32.59
7	Jharkhand	2339782	866725	37.04	2343139	995936	42.50	4007318	1185640	29.59	4334324	1331059	30.71
8	Karnataka	7227483	2018084	27.92	8416913	2495441	29.65	10187993	2769034	27.18	10890076	3099704	28.46
9	Kerala	4947251	2278661	46.06	5551402	2660509	47.92	6737728	3011262	44.69	7876607	3622169	45.99
10	Madhya Pradesh	5890396	1770514	30.06	6533048	2059093	31.52	9316368	2339671	25.11	10302408	3262615	31.67
11	Maharashtra	13725546	4766567	34.73	15284967	5397927	35.32	19194945	6360529	33.14	19966003	7388283	37.00
12	Odisha	3759606	1242326	33.04	4472555	1368941	30.61	5945021	1779702	29.94	6492058	1982882	30.54
13	Punjab	3891421	1857215	47.73	4111101	2019219	49.12	4851498	2278176	46.96	5174161	2439769	47.15
14	Rajasthan	6319676	2049580	32.43	7526090	2333922	31.01	10088765	2854232	28.29	11080431	3129869	28.25

**Table no.3.5 Percentage Share of Non-Development Expenditure to Total Expenditure in States (Revenue Account)**

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2012-13(A)	Total Non-Dev. Expenditure 2012-13 (A)	% of col. 3/2	Total Expenditure 2013-14 (A)	Total Non-Dev. Expenditure 2013-14(A)	%of col. 6/5	Total Expenditure 2014-15(RE)	Total Non-Dev. Expenditure 2014-15 (RE)	% of col. 9/8	Total Expenditure 2015-16 (BE)	Total Non-Dev. Expenditure 2015-16 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Tamil Nadu	8790336	3165212	36.01	10064959	3572924	35.50	12535758	4354969	34.74	13474939	4784305	35.51
16	Uttar pradesh	13454439	5990672	44.53	14845049	6198349	41.75	18055186	6823238	37.79	20557953	8092325	39.36
17	West Bengal	8157960	3532509	43.30	9117912	4083388	44.78	10612342	4312853	40.64	11236082	4672177	41.58
	<b>Special Category</b>												
18	Arunachal Pradesh	478624	142346	29.74	573139	178006	31.06	852280	206103	24.18	930242	297090	31.94
19	Assam	2642659	1053414	39.86	2927077	1088438	37.19	4752069	1302722	27.41	4786633	1528275	31.93
20	Himachal Pradesh	1616708	661819	40.94	1734339	704682	40.63	2043590	767179	37.54	2348269	891461	37.96
21	Jammu and Kashmir	2511722	1062594	42.31	2705777	1140274	42.14	3105060	1292310	41.62	3471408	1599400	46.07
22	Manipur	512331	228183	44.54	538333	244107	45.34	845679	285253	33.73	762997	288832	37.85
23	Meghalaya	499954	157380	31.48	555160	183837	33.11	990277	199137	20.11	762148	219788	28.84
24	Mizoram	450892	142056	31.51	491699	168662	34.30	626850	179945	28.71	609129	227751	37.39
25	Nagaland	560139	253780	45.31	575035	273088	47.49	760556	312407	41.08	866163	361940	41.79
26	Sikkim	298941	138584	46.36	342254	146800	42.89	483072	203117	42.05	422653	132770	31.41
27	Telangana	0	-	0.00	-	-		7970532	2153030	27.01	9343846	2395316	25.64
28	Tripura	510428	216748	42.46	580147	234529	40.43	812325	282132	34.73	890198	298745	33.56
29	Uttaranchal	1346335	537288	39.91	1554805	618207	39.76	2354470	809393	34.38	2469271	891083	36.09
	<b>All States</b>	<b>119597744</b>	<b>43756629</b>	<b>36.59</b>	<b>133645558</b>	<b>49092459</b>	<b>36.73</b>	<b>177013261</b>	<b>58043668</b>	<b>32.79</b>	<b>190425418</b>	<b>66038701</b>	<b>34.68</b>

Source: State Finances A Study of Budget of 2015-16  
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**Table no. 3.6 Capital Receipt of the States-Capital Account****(Rs. in Lakhs)**

S.No.	States	2012-13(A)	2013-14(A)	2014-15(RE)	2015-16(BE)
0	1	2	3	4	5
	<b>Non Special category</b>				
1	Andhra Pradesh	22847320	26062976	6549188	6229422
2	Bihar	11981910	16575299	2792464	3168103
3	Chhattisgarh	11563033	11731240	9923732	10034670
4	Goa	1475504	1425140	2081193	2180777
5	Gujarat	36576474	26270325	16909149	17020781
6	Haryana	6877270	8694567	9553308	11167709
7	Jharkhand	3984606	5141235	5598419	5796487
8	Karnataka	25295777	27554970	28204303	30931117
9	Kerala	18749806	19010583	19182613	20463536
10	Madhya Pradesh	30579011	28751940	22586377	24077609
11	Maharashtra	46345622	50546270	43222335	48585995
12	Odisha	13351838	14484250	14426079	16881292
13	Punjab	6604795	6993245	7341489	7541346
14	Rajasthan	28330333	23880637	32221733	32521074
15	Tamil Nadu	41244148	44091942	39030309	36033743
16	Uttar Pradesh	113262446	95313817	42486486	46411616
17	West Bengal	31778659	34813745	36668379	36696379
	<b>Special category</b>				
18	Arunachal Pradesh	2464269	1812058	2986486	3073915
19	Assam	14910617	15434063	17761518	19322814
20	Himachal Pradesh	3450699	2729273	1442822	778178
21	Jammu and Kashmir	4046881	3841260	1570601	1516412
22	Manipur	1387515	1652545	2333250	2360061
23	Meghalaya	1891142	1855628	2012862	2128073
24	Mizoram	909479	906340	2677202	2600836
25	Nagaland	981048	1063465	1119950	1171059
26	Sikkim	614931	744105	627722	778413
27	Telangana	0	0	4732006	5491199
28	Tripura	3684282	5195534	3585563	4918872
29	Uttaranchal	4486990	5251358	2070988	2332772
	<b>Total</b>	<b>489676405</b>	<b>481827810</b>	<b>381698526</b>	<b>402214260</b>



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

S.No.	States	2012-13(A)	2013-14((A)	2014-15(RE)	2015-16(BE)
0	1	2	3	4	5
	<b>Non Special category</b>				
1	Andhra Pradesh	23056772	26050580	5296170	5519093
2	Bihar	12463826	17215258	4471853	4361355
3	Chhattisgarh	12009811	11478269	10167032	10465086
4	Goa	1454916	1388282	2119021	2337465
5	Gujarat	37143886	26886949	17372192	17739130
6	Haryana	6412008	8388794	8558330	10213936
7	Jharkhand	4136448	5344931	5934292	6216766
8	Karnataka	25477580	27588439	28203285	31061258
9	Kerala	17753124	17888188	18157263	19678615
10	Madhya Pradesh	31420678	29296291	23253775	24674780
11	Maharashtra	46747188	49961490	41898745	48199546
12	Odisha	13877628	14812080	14763793	17391443
13	Punjab	5879254	6258330	6717858	6907086
14	Rajasthan	28683278	23771806	31789498	32559325
15	Tamil Nadu	41541624	43834767	38667848	35568176
16	Uttar Pradesh	113722499	96432184	45716825	49814929
17	West Bengal	30277464	32965004	35630217	36696778
	<b>Special category</b>				
18	Arunachal Pradesh	2545788	1833518	3056565	3771562
19	Assam	15165899	15429836	17269674	19711962
20	Himachal Pradesh	3461306	2676529	1324305	782862
21	Jammu and Kashmir	4186645	3839137	2222599	2204590
22	Manipur	1511168	1791424	2458225	2429911
23	Meghalaya	1953425	1974538	2141938	2236450
24	Mizoram	920711	878537	2759565	2674654
25	Nagaland	1051239	1097140	1261183	1324923
26	Sikkim	699367	810429	759173	832755
27	Telangana	-	0	5013989	5544641
28	Tripura	3880191	5373904	3800517	5277709
29	Uttaranchal	4674900	5305417	2321250	2354963
	<b>Total</b>	<b>492108623</b>	<b>480572051</b>	<b>383106980</b>	<b>408551749</b>

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

(Rs. in Lakhs)

S.No.	States	2012-13(A)	2013-14(A)	2014-15(RE)	2015-16(BE)
0	1	2	3	4	5
	<b>Non Special category</b>				
1	Andhra Pradesh	1493749	1497068	693507	946316
2	Bihar	886718	1266847	2384794	2073795
3	Chhattisgarh	479396	439177	761230	1065402
4	Goa	80742	81458	145275	222176
5	Gujarat	2051274	2186087	2589632	2777823
6	Haryana	551124	365245	524652	554924
7	Jharkhand	404252	455448	729106	815558
8	Karnataka	1488900	1644612	1814158	1973120
9	Kerala	445638	414630	488332	904466
10	Madhya Pradesh	1136201	1061620	1383725	1757199
11	Maharashtra	1649629	1898193	2188397	2556888
12	Odisha	527096	728653	1179629	1462532
13	Punjab	175354	198225	358330	461441
14	Rajasthan	1043401	1333029	1846469	2013950
15	Tamil Nadu	1411102	1657133	1826456	2129237
16	Uttar pradesh	2242934	2939930	5485050	5764320
17	West Bengal	438482	661950	1267810	1487882
	<b>Special category</b>				
18	Arunachal Pradesh	112242	149189	213013	174467
19	Assam	251734	307569	952526	886812
20	Himachal Pradesh	188124	177484	244423	287009
21	Jammu and Kashmir	458752	385862	845514	790844
22	Manipur	127569	107157	154619	108403
23	Meghalaya	86775	99066	158699	150956
24	Mizoram	56481	54168	99149	102830
25	Nagaland	104414	102588	111056	93876
26	Sikkim	75904	74242	149337	91725
27	Telangana	-	0	1459030	1539825
28	Tripura	129511	139512	312779	404274
29	Uttaranchal	341273	357412	559753	388299
	<b>Total</b>	<b>18438771</b>	<b>20783554</b>	<b>30926450</b>	<b>33986349</b>

**Table no. 3.9 Non- Development Expenditure of States  
(Capital Account)**

(Rs. in Lakhs)

S.No.	States	2012-13(A)	2013-14(A)	2014-15(RE)	2015-16(BE)
0	1	2	3	4	5
	<b>Non Special category</b>				
1	Andhra Pradesh	21134	30945	21146	35555
2	Bihar	71734	133253	376294	411505
3	Chhattisgarh	12537	18242	30634	34624
4	Goa	13465	19503	33920	89926
5	Gujarat	71379	81650	101340	118541
6	Haryana	25060	28216	32205	35466
7	Jharkhand	17560	17462	40017	52000
8	Karnataka	58947	50074	73847	83242
9	Kerala	14692	14804	17945	17550
10	Madhya Pradesh	20489	19631	41506	56757
11	Maharashtra	90169	103852	145826	153534
12	Odisha	35122	46988	45833	52374
13	Punjab	16228	21836	36498	24241
14	Rajasthan	24957	33437	68806	62078
15	Tamil Nadu	45666	60173	207663	302039
16	Uttar Pradesh	140495	346335	424404	551107
17	West Bengal	16248	30745	69691	74878
	<b>Special category</b>				
18	Arunachal Pradesh	8386	18781	22930	112129
19	Assam	9993	13163	87776	54475
20	Himachal Pradesh	7356	8102	8343	8061
21	Jammu and Kashmir	63652	64823	159827	173602
22	Manipur	22587	22032	35299	19376
23	Meghalaya	6059	8482	12743	9408
24	Mizoram	4274	5772	9586	16549
25	Nagaland	21101	18119	21974	45432
26	Sikkim	8331	16952	21093	12828
27	Telangana	-	0	49044	58426
28	Tripura	18808	24560	53962	127616
29	Uttaranchal	12937	13790	24268	12186
	<b>Total</b>	<b>879366</b>	<b>1271722</b>	<b>2274420</b>	<b>2805505</b>

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

(Rs. in Lakhs)

S.No.	States	2012-13(A)	2013-14(A)	2014-15(RE)	2015-16(BE)
0	1	2	3	4	5
	<b>Non Special category</b>				
1	Andhra Pradesh	1514883	1528014	714653	981871
2	Bihar	958452	1400100	2761088	2485300
3	Chhattisgarh	491933	457419	791864	1100025
4	Goa	94207	100961	179195	312102
5	Gujarat	2122653	2267737	2690973	2896364
6	Haryana	576184	393460	556857	590390
7	Jharkhand	421812	472910	769123	867558
8	Karnataka	1547847	1694686	1888006	2056362
9	Kerala	460330	429433	506276	922016
10	Madhya Pradesh	1156690	1081252	1425231	1813956
11	Maharashtra	1739798	2002045	2334222	2710422
12	Odisha	562218	775640	1225462	1514907
13	Punjab	191582	220061	394828	485682
14	Rajasthan	1068358	1366466	1915275	2076029
15	Tamil Nadu	1456768	1717307	2034119	2431276
16	Uttar Pradesh	2383429	3286265	5909455	6315426
17	West Bengal	454730	692694	1337501	1562761
	<b>Special category</b>				
18	Arunachal Pradesh	120628	167970	235944	286597
19	Assam	261727	320732	1040302	941287
20	Himachal Pradesh	195480	185586	252766	295068
21	Jammu and Kashmir	522404	450685	1005341	964446
22	Manipur	150156	129189	189917	127779
23	Meghalaya	92834	107547	171442	160364
24	Mizoram	60755	59940	108735	119379
25	Nagaland	125515	120706	133031	139308
26	Sikkim	84235	91196	170430	104553
27	Telangana	-	0	1508074	1598251
28	Tripura	148319	164073	366739	531890
29	Uttaranchal	354210	371202	584021	400485
	<b>Total</b>	<b>19318137</b>	<b>22055276</b>	<b>33200870</b>	<b>36791854</b>

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

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2012-13(A)	Total Dev. Expenditure 2012-13 (A)	% of col. 3/2	Total Expenditure 2013-14 (A)	Total Dev. Expenditure 2013-14 (A)	%of col. 6/5	Total Expenditure 2014-15(RE)	Total Dev. Expenditure 2014-15 (RE)	% of col. 9/8	Total Expenditure 2015-16 (BE)	Total Dev. Expenditure 2015-16 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	<b>Non Special category</b>												
1	Andhra Pradesh	1514883	1493749	98.60	1528014	1497068	97.97	714653	693507	97.04	981871	946316	96.38
2	Bihar	958452	886718	92.52	1400100	1266847	90.48	2761088	2384794	86.37	2485300	2073795	83.44
3	Chhattisgarh	491933	479396	97.45	457419	439177	96.01	791864	761230	96.13	1100025	1065402	96.85
4	Goa	94207	80742	85.71	100961	81458	80.68	179195	145275	81.07	312102	222176	71.19
5	Gujarat	2122653	2051274	96.64	2267737	2186087	96.40	2690973	2589632	96.23	2896364	2777823	95.91
6	Haryana	576184	551124	95.65	393460	365245	92.83	556857	524652	94.22	590390	554924	93.99
7	Jharkhand	421812	404252	95.84	472910	455448	96.31	769123	729106	94.80	867558	815558	94.01
8	Karnataka	1547847	1488900	96.19	1694686	1644612	97.05	1888006	1814158	96.09	2056362	1973120	95.95
9	Kerala	460330	445638	96.81	429433	414630	96.55	506276	488332	96.46	922016	904466	98.10
10	Madhya Pradesh	1156690	1136201	98.23	1081252	1061620	98.18	1425231	1383725	97.09	1813956	1757199	96.87
11	Maharashtra	1739798	1649629	94.82	2002045	1898193	94.81	2334222	2188397	93.75	2710422	2556888	94.34
12	Odisha	562218	527096	93.75	775640	728653	93.94	1225462	1179629	96.26	1514907	1462532	96.54
13	Punjab	191582	175354	91.53	220061	198225	90.08	394828	358330	90.76	485682	461441	95.01
14	Rajasthan	1068358	1043401	97.66	1366466	1333029	97.55	1915275	1846469	96.41	2076029	2013950	97.01

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

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2012-13(A)	Total Dev. Expenditure 2012-13 (A)	% of col. 3/2	Total Expenditure 2013-14 (A)	Total Dev. Expenditure 2013-14 (A)	%of col. 6/5	Total Expenditure 2014-15(RE)	Total Dev. Expenditure 2014-15 (RE)	% of col. 9/8	Total Expenditure 2015-16 (BE)	Total Dev. Expenditure 2015-16 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Tamil Nadu	1456768	1411102	96.87	1717307	1657133	96.50	2034119	1826456	89.79	2431276	2129237	87.58
16	Uttar pradesh	2383429	2242934	94.11	3286265	2939930	89.46	5909455	5485050	92.82	6315426	5764320	91.27
17	West Bengal	454730	438482	96.43	692694	661950	95.56	1337501	1267810	94.79	1562761	1487882	95.21
	<b>Special Category</b>												
18	Arunachal Pradesh	120628	112242	93.05	167970	149189	88.82	235944	213013	90.28	286597	174467	60.88
19	Assam	261727	251734	96.18	320732	307569	95.90	1040302	952526	91.56	941287	886812	94.21
20	Himachal Pradesh	195480	188124	96.24	185586	177484	95.63	252766	244423	96.70	295068	287009	97.27
21	Jammu and Kashmir	522404	458752	87.82	450685	385862	85.62	1005341	845514	84.10	964446	790844	82.00
22	Manipur	150156	127569	84.96	129189	107157	82.95	189917	154619	81.41	127779	108403	84.84
23	Meghalaya	92834	86775	93.47	107547	99066	92.11	171442	158699	92.57	160364	150956	94.13
24	Mizoram	60755	56481	92.97	59940	54168	90.37	108735	99149	91.18	119379	102830	86.14
25	Nagaland	125515	104414	83.19	120706	102588	84.99	133031	111056	83.48	139308	93876	67.39
26	Sikkim	84235	75904	90.11	91196	74242	81.41	170430	149337	87.62	104553	91725	87.73
27	Telangana	-	-	-	-	-	-	1508074	1459030	96.75	1598251	1539825	96.34
28	Tripura	148319	129511	87.32	164073	139512	85.03	366739	312779	85.29	531890	404274	76.01
29	Uttaranchal	354210	341273	96.35	371202	357412	96.29	584021	559753	95.84	400485	388299	96.96
	<b>All States</b>	<b>19318137</b>	<b>18438771</b>	<b>63.41</b>	<b>22055276</b>	<b>20783554</b>	<b>94.23</b>	<b>33200870</b>	<b>30926450</b>	<b>93.15</b>	<b>36791854</b>	<b>33986349</b>	<b>92.37</b>

Source: State Finances A Study of Budget of 2015-16  
A Report of Reserve Bank of India

**Table no.3.12 Percentage Share of Non-Development Expenditure to Total Expenditure in States (Capital Account)**

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2012-13 (A)	Total Non-Dev. Expenditure 2012-13 (A)	% of col. 3/2	Total Expenditure 2013-14 (A)	Total Non-Dev. Expenditure 2013-14 (A)	% of col. 6/5	Total Expenditure 2014-15(RE)	Total Non-Dev. Expenditure 2014-15(RE)	% of col. 9/8	Total Expenditure 2015-16 (BE)	Total Non-Dev. Expenditure 2015-16 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	<b>Non Special category</b>												
1	Andhra Pradesh	1514883	21134	1.40	1528014	30945	2.03	714653	21146	2.96	981871	35555	3.62
2	Bihar	958452	71734	7.48	1400100	133253	9.52	2761088	376294	13.63	2485300	411505	16.56
3	Chhattisgarh	491933	12537	2.55	457419	18242	3.99	791864	30634	3.87	1100025	34624	3.15
4	Goa	94207	13465	14.29	100961	19503	19.32	179195	33920	18.93	312102	89926	28.81
5	Gujarat	2122653	71379	3.36	2267737	81650	3.60	2690973	101340	3.77	2896364	118541	4.09
6	Haryana	576184	25060	4.35	393460	28216	7.17	556857	32205	5.78	590390	35466	6.01
7	Jharkhand	421812	17560	4.16	472910	17462	3.69	769123	40017	5.20	867558	52000	5.99
8	Karnataka	1547847	58947	3.81	1694686	50074	2.95	1888006	73847	3.91	2056362	83242	4.05
9	Kerala	460330	14692	3.19	429433	14804	3.45	506276	17945	3.54	922016	17550	1.90
10	Madhya Pradesh	1156690	20489	1.77	1081252	19631	1.82	1425231	41506	2.91	1813956	56757	3.13
11	Maharashtra	1739798	90169	5.18	2002045	103852	5.19	2334222	145826	6.25	2710422	153534	5.66
12	Odisha	562218	35122	6.25	775640	46988	6.06	1225462	45833	3.74	1514907	52374	3.46
13	Punjab	191582	16228	8.47	220061	21836	9.92	394828	36498	9.24	485682	24241	4.99
14	Rajasthan	1068358	24957	2.34	1366466	33437	2.45	1915275	68806	3.59	2076029	62078	2.99

**Table no.3.12 Percentage Share of Non-Development Expenditure to Total Expenditure in States (Capital Account)**

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2012-13 (A)	Total Non-Dev. Expenditure 2012-13 (A)	% of col. 3/2	Total Expenditure 2013-14 (A)	Total Non-Dev. Expenditure 2013-14 (A)	% of col. 6/5	Total Expenditure 2014-15(RE)	Total Non-Dev. Expenditure 2014-15(RE)	% of col. 9/8	Total Expenditure 2015-16 (BE)	Total Non-Dev. Expenditure 2015-16 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Tamil Nadu	1456768	45666	3.13	1717307	60173	3.50	2034119	207663	10.21	2431276	302039	12.42
16	Uttar pradesh	2383429	140495	5.89	3286265	346335	10.54	5909455	424404	7.18	6315426	551107	8.73
17	West Bengal	454730	16248	3.57	692694	30745	4.44	1337501	69691	5.21	1562761	74878	4.79
	<b>Special Category</b>												
18	Arunachal Pradesh	120628	8386	6.95	167970	18781	11.18	235944	22930	9.72	286597	112129	39.12
19	Assam	261727	9993	3.82	320732	13163	4.10	1040302	87776	8.44	941287	54475	5.79
20	Himachal Pradesh	195480	7356	3.76	185586	8102	4.37	252766	8343	3.30	295068	8061	2.73
21	Jammu and Kashmir	522404	63652	12.18	450685	64823	14.38	1005341	159827	15.90	964446	173602	18.00
22	Manipur	150156	22587	15.04	129189	22032	17.05	189917	35299	18.59	127779	19376	15.16
23	Meghalaya	92834	6059	6.53	107547	8482	7.89	171442	12743	7.43	160364	9408	5.87
24	Mizoram	60755	4274	7.03	59940	5772	9.63	108735	9586	8.82	119379	16549	13.86
25	Nagaland	125515	21101	16.81	120706	18119	15.01	133031	21974	16.52	139308	45432	32.61
26	Sikkim	84235	8331	9.89	91196	16952	18.59	170430	21093	12.38	104553	12828	12.27
27	Telangana	-	-	-	-	-		1508074	49044	3.25	1598251	58426	3.66
28	Tripura	148319	18808	12.68	164073	24560	14.97	366739	53962	14.71	531890	127616	23.99
29	Uttaranchal	354210	12937	3.65	371202	13790	3.71	584021	24268	4.16	400485	12186	3.04
	All States	<b>19318137</b>	<b>879366</b>	<b>63.41</b>	<b>22055276</b>	<b>1271722</b>	<b>5.77</b>	<b>33200870</b>	<b>2274420</b>	<b>6.85</b>	<b>36791854</b>	<b>2805505</b>	<b>7.63</b>

Source: State Finances A Study of Budget of 2015-16  
A Report of Reserve Bank of India



**CHAPTER-4**  
**Table no. 4.1 Income and Expenditure of**  
**Local Bodies**  
**Income of Zila Parishad in Punjab**

(Rs. in Lakhs)

S.No.	Year	Local rate	Taxes	Fees	Property	Education	Medical and Health	Grants in Aid	Other sources	Total
0	1	2	3	4	5	6	7	8	9	10
1	1990-91	40.38	-	0.97	66.41	-	-	279.68	258.14	645.58
		(6.25)	-	(0.15)	(10.29)	-	-	(43.32)	(39.99)	(100.00)
2	2000-01	10.17	-	2.18	261.77	-	-	1248.86	464.99	1987.97
		(0.51)	-	(0.11)	(13.17)	-	-	(62.82)	(23.39)	(100.00)
3	2010-11	0.49	31.77	5.95	233.04	14.38	933.55	1335.15	364.23	2918.56
		(0.02)	(1.09)	(0.20)	(7.98)	(0.49)	(31.99)	(45.75)	(12.48)	(100.00)
4	2012-13	-	35.66	6.85	414.78	-	1040.68	3147.44	349.12	4994.53
		-	(0.71)	(0.14)	(8.30)	-	(20.84)	(63.02)	(6.99)	(100.00)
5	2013-14	-	35.68	35.51	394.6	-	760.12	3407.45	328.68	4962.04
		-	(0.72)	(0.72)	(7.95)	-	(15.32)	(68.67)	(6.62)	(100.00)
6	2014-15(P)		32.22	54.91	365.40	-	-	4191.85	969.02	5613.40
			0.57	0.98	6.51	-	-	74.68	17.26	100.00
7	2015-16	2.98	71.21	66.84	413.74	-	165.08	4151.22	1034.37	5905.44
		(0.05)	(1.21)	(1.13)	7.00	-	(2.80)	(70.29)	17.52	100.00

Note : Figures in brackets are percentage to total

**Table No. 4.2 Income and Expenditure of Local Bodies  
Expenditure of Zila Parishad in Punjab**

(Rs. in Lakhs)

S.No.	Year	Establishment	Roads	Education	Medical and Health	Vetinary	Other Exp.	Total
0	1	2	3	4	5	6	7	8
1	1990-91	242.86	3.07	-	2.65	7.79	324.66	581.03
		(41.80)	(0.53)	-	(0.45)	(1.34)	(55.88)	(100.00)
2	2000-01	692.40	9.28	165.50	6.13	22.52	934.46	1830.29
		(37.83)	(0.51)	(9.04)	(0.33)	(1.23)	(51.06)	(100.00)
3	2010-11	2030.12	4.71	-	458.19	148.20	360.79	3002.01
		(67.62)	(0.16)	-	(15.26)	(4.94)	(12.02)	(100.00)
4	2012-13	3890.46	-	-	143.91	80.11	445.55	4560.03
		(85.32)	-	-	(3.15)	(1.76)	(9.77)	(100.00)
5	2013-14	4315.82	-	1.03	104.03	65.29	558.25	5044.42
		(85.56)	-	(0.02)	(2.06)	(1.29)	(11.07)	(100.00)
6	2014-15(P)	4645.80	-	-	1.80	0.05	797.81	5445.46
		(85.31)	-	-	(0.03)	(0.01)	(14.65)	(100.00)
7	2015-16	3209.99	14.47	3.50	-	552.37	2026.26	5806.59
		(55.28)	0.25	0.06	-	9.51	(34.90)	100.00

Note:- Figures in brackets are percentage to total

**Table no. 4.3 Income and Expenditure of Local Bodies  
Income and Expenditure of Improvement Trusts in Punjab**

(Rs.in 000)			
<b>S. No.</b>	<b>Year</b>	<b>Income</b>	<b>Expenditure</b>
<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>
1	1985-86	1272	1314
2	1988-89	1952	1670
3	1990-91	4596	7245
4	1994-95	5688	5013
5	1997-98	1122402	1120524
6	2010-11	11207349	9220001
7	2012-13	4088050	3699681
8	2013-14	3634288	4217589
9	2014-15	3479461	3829476
10	2015-16	4507211	4102084

## CHAPTER-5

Table no.5.1 Banking Development in Punjab

As on 31st December

S.No.	Type of Bank	No. of Offices					
		2010	2011	2012	2013	2014	2015
0	1	2	3	4	5	6	7
1	Indian Commercial Banks	3823	4231	4726	5413	5887	6210
2	Foreign Banks	8	8	8	8	8	7
3	Co-operative Banks	804	804	802	802	802	802
4	Post Office Saving Banks Punjab Circle	3853	3849	3850	3853	3856	3861
5	All Type of Banks	8488	8892	9386	10076	10553	10880

Source : Reserve Bank of India

**Table no.5.2 State-Wise Distribution of Offices ,Deposits and Bank Credit of Scheduled Commercial Banks December 2015**

S.No.	States	No. of offices	Population Per Bank Office in 000	Bank deposits (Rs in crores)	%age to total bank deposits	Bank credit (Rs in crores)	%age to total bank credit
0	1	2	3	4	5	6	7
	<b>Non Special category</b>						
1	Andhra Pradesh	6368	13	197375	2.4	206895	3.42
2	Bihar	6312	16	222406	2.71	73975	1.22
3	Chhattisgarh	2276	11	101962	1.24	64599	1.07
4	Goa	653	3	54702	0.67	14319	0.24
5	Gujarat	7183	8	493697	6.01	360373	5.96
6	Haryana	4450	6	240160	2.92	168141	2078.00
7	Jharkhand	2780	12	150813	1.83	42387	0.70
8	Karnataka	9335	6	658512	8.01	453088	7.49
9	Kerala	6094	7	344364	4.19	211576	3.50
10	Madhya Pradesh	6014	12	292437	3.56	165358	2.73
11	Maharashtra	11617	10	2073163	25.22	2022607	33.43
12	Odisha	4441	9	199344	2.43	77759	1.28
13	Punjab	5993	5	277469	3.38	198615	3.28
14	Rajasthan	6538	11	244814	2.98	213713	3.53
15	Tamil Nadu	9800	7	668561	8.13	646656	10.69
16	Uttar Pradesh	15800	13	693394	8.43	314869	5.20
17	West Bengal	7487	12	597314	7.05	320062	5.29
	<b>Special category</b>						
18	Arunachal Pradesh	138	9	7557	0.09	2370	0.04
19	Assam	2166	14	99025	1.20	39190	0.65
20	Himachal Pradesh	1475	5	62967	0.77	20838	0.34
21	Jammu and Kashmir	1674	7	75173	0.91	33772	0.56
22	Manipur	146	17	5057	0.06	2267	0.04
23	Meghalaya	303	8	17289	0.21	4301	0.07
24	Mizoram	153	6	5069	0.06	2135	0.04
25	Nagaland	150	16	6750	0.08	2470	0.04
26	Sikkim	124	5	5534	0.07	1567	0.03
27	Telangana	4733	7	334854	4.07	350214	5.79
28	Tripura	408	9	16326	0.20	5434	0.09
29	Uttaranchal	1928	5	91936	1.12	30582	0.50

**Table no.5.3 State-wise percentage of credit to deposits of Scheduled Commercial Banks Dec.2014 and Dec.2015**

(Rs. in Crores)

S.No.	States	Last Friday of (As on Dec.2014)			Last Friday of (As on Dec.2015)		
		Deposits in crores	Credit in crores	%age of credit to deposits	Deposits in crores	Credit in crores	%age of credit to deposits
0	1	2	3	4	5	6	7
	<b>Non Special category</b>						
1	Andhra Pradesh	172032	188049	109.31	197375	206895	104.82
2	Bihar	205082	63470	30.95	222406	73975	33.26
3	Chhattisgarh	91694	56219	61.31	101962	64599	63.36
4	Goa	48983	13407	27.37	54702	14319	26.18
5	Gujarat	441098	320295	72.61	493697	360873	72.99
6	Haryana	205516	153329	74.61	240160	168141	70.01
7	Jharkhand	130630	37832	28.96	150813	42387	28.11
8	Karnataka	592562	401531	67.76	658512	453088	68.8
9	Kerala	300505	194286	64.65	344364	211576	61.44
10	Madhya Pradesh	253546	141761	55.91	292437	165358	56.54
11	Maharashtra	1967961	1789828	90.95	2073163	2022607	97.56
12	Odisha	180606	71863	39.79	199344	77759	39.01
13	Punjab	246352	182739	74.18	277469	198615	71.58
14	Rajasthan	212357	186513	87.83	244814	213713	87.3
15	Tamil Nadu	509115	616318	121.06	668561	646656	96.72
16	Uttar Pradesh	611906	273504	44.7	693394	314869	45.41
17	West Bengal	523780	295242	56.37	579314	320062	55.25
	<b>Special category</b>						
18	Arunachal Pradesh	6810	2017	29.62	7557	2370	31.36
19	Assam	86946	33338	38.34	99025	39190	39.58
20	Himachal Pradesh	56034	18317	32.69	62967	20838	33.07
21	Jammu and Kashmir	70062	28707	40.97	75773	33772	44.93
22	Manipur	4676	1829	39.11	5057	2267	44.83
23	Meghalaya	15560	4010	25.77	17289	4301	24.88
24	Mizoram	4321	1792	41.47	5069	2135	42.12
25	Nagaland	6152	2085	33.89	6750	2470	36.59
26	Sikkim	5386	1351	25.08	5534	1567	28.32
27	Telangana	296836	315754	106.37	334854	350214	104.59
28	Tripura	13665	4594	33.62	16326	5434	33.28
29	Uttaranchal	80268	27234	33.93	91936	30582	33.26

**Table no.5.4 State-wise Net Small Savings Collections**

(Rs. in Crores)

S.No.	States	Net amount (including P.P.F) collected through post offices				
		2000-2001	2011-2012	2013-2014	2014-15	2015-16
0	1	2	3	4	5	6
	<b>Non Special category</b>					
1	Andhra Pradesh	1809.68	-1204.60	-958.10	-1126.44	507.13
2	Bihar	2210.29	-1064.66	1668.49	1913.58	3014.82
3	Chhattisgarh	363.68	-35.21	278.69	237.88	720.97
4	Goa	102.47	707.57	-3.44	-57.69	54.8
5	Gujarat	4281.25	-625.72	365.84	-478.15	3105.1
6	Haryana	978.18	67.05	437.69	444.4	1573.09
7	Jharkhand	-	3.66	194.94	337.55	1352.33
8	Karnataka	1570.96	-2130.06	237.67	446.44	2938.5
9	Kerala	491.71	-2655.12	220.49	57.33	1269.33
10	Madhya Pradesh	993.28	-53.58	1617.24	579.22	1501.17
11	Maharashtra	4100.36	76.83	-46.14	-1318.91	1117.23
12	Odisha	545.18	816.70	1007.70	1104.57	2552.09
13	Punjab	2181.06	214.02	1013.49	925.82	3276.83
14	Rajasthan	2609.22	-456.48	-35.86	-351.83	770.5
15	Tamil Nadu	1600.22	-1735.41	-446.01	-970.68	1979.4
16	Uttar Pradesh	4042.99	-1968.71	3487.74	2634.01	6037.37
17	West Bengal	6181.67	-51.88	2399.22	2221.39	8383.03
	<b>Special category</b>					
18	Arunachal Pradesh	15.32	463.97	43.55	55.58	94.04
19	Assam	513.74	-34.18	707.04	718.53	1316.24
20	Himachal Pradesh	235.79	-2717.25	852.73	815.02	1458.27
21	Jammu and Kashmir	300.34	637.07	384.63	354.92	646.73
22	Manipur	25.47	-3.57	-4.65	12.24	20.03
23	Meghalaya	33.07	0.55	59.03	37.47	36.91
24	Mizoram	15.48	-62.04	5.39	4.99	9.9
25	Nagaland	8.66	-125.45	-4.51	5	28.02
26	Sikkim	12.70	-5.78	12.10	12.3	11.00
27	Telangana					1076.02
28	Tripura	138.27	16.85	111.73	171.67	320.15
29	Uttaranchal	462.60	-105.52	743.64	807.82	1355.75

**Table no.5.5 Small Saving Schemes in Punjab**

(Rs. in Thousands)

S.No.	Name of Schemes	1980-81	1990-91	2000-01	2011-12	2013-14	2014-15	2015-16
0	1	2	3	4	5	6	7	8
<b>1</b>	<b>Post of Saving Bank Deposits</b>							
	i) Gross Receipts	731523	1480735	4827438	41080900	45954044	5495101	8430968
	ii) Encashment	580800	1287433	4442172	39765257	43661177	5349099	8023374
	iii) Net Receipts	150723	193302	385266	1315643	2292867	146002	407594
<b>2</b>	<b>10 Year Cumulative Time Deposits</b>							
	i) Gross Receipts	32341	16538	0.03	-	-	1469199	-
	ii) Encashment	15407	45162	0.00	-	-	1475045	-
	iii) Net Receipts	16394	-28624	0.03	-	-	-5846	-
<b>3</b>	<b>Five Year Post office Deposits</b>							
	i) Gross Receipts	39936	411506	3598705	12343737	13800504	-	1560309
	ii) Encashment	20745	272129	1136457	11558622	11303045	-	1416322
	iii) Net Receipts	19191	139377	1862248	785115	2497459	-	143987
<b>4</b>	<b>Post office time Deposits</b>							
	i) Gross Receipts	200132	209926	4095167	-	-	-	-
	ii) Encashment	98279	227517	2308017	-	-	-	-
	iii) Net Receipts	101853	-17591	1787150	-	-	-	-
<b>5</b>	<b>National Saving Certificates II to V issue</b>							
	i) Gross Receipts	147280	0	0	-188240	-	-	-
	ii) Encashment	23927	292	0	-2	23	0.28	-
	iii) Net Receipts	123353	-292	0	-188238	-23	-0.28	-
<b>6</b>	<b>National Savings Certificates VI to VII issue</b>							
	i) Gross Receipts	0	0	0	5331	-	-	-
	ii) Encashment	0	104299	0	12794	63521	1628	695
	iii) Net Receipts	0	-104299	0	-7463	-63521	-1628	-695
<b>7</b>	<b>Public Provident Funds</b>							
	i) Gross Receipts	260	482014	4913417	5591596	7842982	886561	1071759
	ii) Encashment	3	2780	892570	1769769	2147453	294436	314850
	iii) Net Receipts	257	449234	4020847	3821817	5695529	592125	756909
<b>8</b>	<b>N.S.C &amp; Old Certificates</b>							
	i) Gross Receipts	0	0	0	2909	-	-	5
	ii) Encashment	10243	956802	19965	1570	-	-	142
	iii) Net Receipts	-10243	-956802	-19965	1339	-	-	-137
<b>9</b>	<b>Indra Vikas Patra</b>							
	i) Gross Receipts	0	771416	2875	-81595	-	-	-
	ii) Encashment	0	0	(-)111921	-811	2115	252	-537
	iii) Net Receipts	0	771416	-1116346	-80784	-2115	-252	-537



S.No.	Name of Schemes	1980-81	1990-91	2000-01	2011-12	2013-14	2014-15	2015-16
0	1	2	3	4	5	6	7	8
<b>10</b>	<b>Monthly Income Schemes</b>							
	i) Gross Receipts	0	254701	6000462	9747599	6346395	702255	1247429
	ii) Encashment	0	25423	1154807	17305874	7096133	942501	1583203
	iii) Net Receipts	0	229278	4845655	-7558275	-749738	-240246	-335174
<b>11</b>	<b>N.S.S.</b>							
	i) Gross Receipts	0	637626	79027	76620	118033	9004	5663
	ii) Encashment	0	6310	184408	153790	114828	11151	9686
	iii) Net Receipts	0	631316	(-)105381	-77170	3205	-2147	-4023
<b>12</b>	<b>N.S.S (1992)</b>							
	i) Gross Receipts	0	0	8938	27013	63462	74	164
	ii) Encashment	0	0	12979	77437	3320	346	387
	iii) Net Receipts	0	0	(-)4041	-50424	60142	-272	-223
<b>13</b>	<b>Kisan Vikas Patra</b>							
	i) Gross Receipts	-	1850411	15414010	2525226	5467	148544	1138775
	ii) Encashment	-	10614	6199690	6318578	10063800	1007091	971450
	iii) Net Receipts	-	1339797	9214320	-3793352	-10058333	-858547	167325
<b>14</b>	<b>National Savings</b>							
	i) Gross Receipts	147280	574290	4254686	4097135	7506063	748866	530420
	ii) Encashment	23927	2377	1002650	4004813	2665495	230553	360543
	iii) Net Receipts	121353	571913	3255036	92322	4840568	518313	169877
<b>15</b>	<b>Deposit Scheme relating to Govt. Employees</b>							
	i) Gross Receipts	-	-	-	-	1243780	119566	49660
	ii) Encashments	-	-	-	-	-80602	-3748	284
	iii) Net Receipts	-	-	-	-	1324382	115818	49376
<b>16</b>	<b>Time Deposits 1-2-3-5</b>							
	i) Gross Receipts	-	-	-	16670052	-	-	-
	ii) Encashments	-	-	-	19557024	-	-	-
	iii) Net Receipts	-	-	-	-2886972	-	-	-
<b>17</b>	<b>5 year cumulative time Deposits</b>							
	i) Gross Receipts	-	-	-	-	27112139	3457746	4912809
	ii) Encashment	-	-	-	-	21233863	2660591	3313981
	iii) Net Receipts	-	-	-	-	5878276	797155	1598828
<b>18</b>	<b>Sr. Citizens Saving Schemes</b>							
	i) Gross Receipts	-	-	-	1449741	666495	90683	-
	ii) Encashment	-	-	-	2972656	1561974	262749	-
	iii) Net Receipts	-	-	-	-1522915	-8955479	-172066	-
<b>19</b>	<b>MGNREGA</b>							
	i) Gross Receipts	-	-	-	-	176951	14905	172532
	ii) Encashment	-	-	-	-	218812	-	9
	iii) Net Receipts	-	-	-	-	-41861	14905	172523