



2016 - 2017

STATE FINANCES:

A

COMPARISON

ECONOMIC ADVISER, GOVERNMENT OF PUNJAB

Website: www.esopb.gov.in

PREFACE

The Report entitled “State Finances: A Comparison Study” 2016-17 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 2014-15 (Account), 2015-16 (Revised Estimates) and 2016-17 (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

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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. 3rd component of revenue receipt is transfer from Central Government which 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 2016-17, Revised Estimates for the year 2015-16 and Actual for the year 2014-15.

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 2016-17 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 2016-17. 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.35103.54 crore in 2013-14(A) increased to Rs.39022.85 crore in 2014-15(A) showing increased 11.16%.
- Out of the total Receipts on the Revenue Account, State's own Tax & Non Tax Revenue constitutes a dominant proportion which was 77.69 in 2013-14(A) and 72.91% in 2014-15(A).
- Share of transfer of resources from the centre in the form of State's Share in Central Taxes and grants were 22.31% and 27.09% during 2013-14 and 2014-15(A).

Revenue Expenditure:

- Expenditure on Revenue Account was Rs.41640.67 crore, Rs.46613.49 crore, Rs.50073.49 crore & Rs. 58163.79 crore during 2013-14(A), 2014-15(A),2015-16(RE) & 2016-17(BE), thus showing an increase of 11.94%, 7.42% & 16.16%.

- During the year 2013-14(A), 2014-15(A) & 2015-16(RE) & 2016-17 (BE), The maximum share of the Revenue Expenditure on interest payment was 18.78%, 19.22%, 19.53% & 18.55% followed by pension & other retirement benefits at 15.19%, 15.55%, 15.64% & 13.35% and expenditure incurred on General Education was 14.86%, 15.52%, 16.60% & 16.12 %.

Capital Receipts:

- Capital Account Receipts, which play a vital role in creating Capital Assets in the State, stood at Rs. 9714.90 crore in 2013-14(A) and have increased to Rs. 9984.17 crore in 2014-15(A) showing increase of 2.77 %.
- Net loans from the centre were Rs. (121.24) crore in 2013-14(A) and (283.54) crore in 2014-15(A).

Capital Expenditure:

- The Capital Expenditure during 2013-14(A) was Rs.2365.74 crore. This was Rs.3388.71 crore for the year 2014-15(A) showing a increase of 43.24% over the previous year.
- The maximum share of Capital Expenditure goes to Capital Account of Economic Services which 44.46% in 2013-14(A) and 61.13% in 2014-15(A).

Overall Budgetary Position:

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

- The deficit of Revenue Account increased from Rs.(-)6537.13 crore in 2013-14(A) to Rs. 7590.64 crore in 2014-15(A).
- The Capital Account surplus was Rs.7349.16 crore during 2013-14(A) and Rs.6595.46 crore during 2014-15(A).
- The overall budgetary position shows the surplus of Rs. 812.03 crore during 2013-14(A) and Rs. 995.18 crore during 2014-15(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.7775.98 crore during 2013-14 (A) and Rs.10692.14 crore during 2014-15(A).

CHAPTER-1

Table no. 1.1 State Budget - Receipt on Revenue Account

(Rs in Crores)

S.No.	Source	2013-14(A)	2014-15(A)	2015-16(RE)	2016-17(BE)
	1	2	3	4	5
A	Total Revenue Receipts (1+2+3)	35103.54	39022.85	41523.38	50180.96
1	Central Transfers (i+ii)	7832.85	10572.91	12182.62	15826.48
(i)	Share of Central Taxes	4431.47	4702.96	8008.90	9005.09
(ii)	Grants-in Aid from Centre	3401.38	5869.95	4173.72	6821.39
2	State 's own Tax Revenue(i+viii)	24079.20	25570.21	26690.49	30547.35
(i)	VAT (State Share)	15358.89	15455.17	15856.64	18150.00
(ii)	State Excise	3764.72	4246.11	4796.45	5610.00
(iii)	Stamps & Registrations	2029.82	2474.15	2448.98	2700.00
(iv)	Taxes on Vehicles	1145.70	1393.32	1474.83	1650.00
(v)	Taxes on Goods & Passengers	0.00	0.00	6.66	0.00
(vi)	Electricity Duty	1710.46	1875.23	1967.42	2270.00
(vii)	Land Revenue	42.46	47.30	55.21	67.61
(viii)	Other Taxes (Entertainment Tax, Luxury Tax etc.)	27.15	78.93	84.30	99.74
3	State 's own Non Tax Revenue(i+iv)	3191.49	2879.73	2650.27	3807.13
(i)	Punjab Roadways	199.68	161.66	148.49	253.18
(ii)	Misc. General Services	1640.32	1473.47	999.84	1653.20
(iii)	Interest Receipts	174.68	193.88	225.28	339.07
(iv)	Other Non- tax Revenue	1176.81	1050.72	1276.66	1561.68

Source: Punjab Budget Documents

Table no. 1.2 State Budget-Expenditure on Revenue Account

(Rs. in Crores)

S.No.	Type of Expenditure	2013-14(A)	2014-15(A)	2015-16(RE)	2016-17(BE)
	1	2	3	4	5
B	Total Revenue Expenditure	41640.67	46613.49	50073.49	58163.79
(i)	Interest Payments	7820.21	8960.48	9781.77	10787.93
(ii)	Power Subsidy	4815.00	2504.86	510.00	655.00
(iii)	Pension & other Retirement benefits	6324.48	7249.21	7832.82	7767.65
(iv)	Police	3852.69	4237.68	4489.81	4993.58
(v)	Public Works	380.07	469.96	368.21	434.67
(vi)	General Education	6188.83	7236.05	8312.32	9373.35
(vii)	Medical & Public Health	1712.22	2169.91	2407.53	3028.75
(viii)	Major & Medium Irrigation	244.37	946.46	1028.69	1106.37
(ix)	Crop Husbandry	456.00	2741.58	5131.77	5759.30
(x)	Road Transport	282.54	311.73	324.35	326.96
(xi)	Misc. General Services	47.22	56.97	46.57	63.89
(xii)	Other Expenditure	9517.04	9728.60	9839.65	13866.34

Source: Punjab Budget Documents

Table no. 1.3 State Budget- Receipts on Capital Account

(Rs. in Crores)

S.No.	Head	2013-14(A)	2014-15(A)	2015-16(RE)	2016-17(BE)
	1	2	3	4	5
I.	Market Loan(net)	7255.16	7684.58	8999.01	12958.51
II.	Small Saving Loan from the Centre	-1039.61	-454.83	779.88	-2041.33
III.	Provident Funds(net)*	1964.03	1735.36	1542.30	1615.30
IV.	Recoveries of Loans and Advances	112.30	137.15	126.55	99.31
V.	Loan from the Centre (a-b)	121.24	283.54	125.36	272.00
(a)	Gross Loan (1 to 5)	377.96	566.62	450.00	600.00
1	Non Plan**	1.80	4.70	0.00	0.00
2	State Plan Schemes	376.16	561.92	450.00	600.00
3	Central Plan Schemes	0.00	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)	Repayments	256.72	283.08	324.64	328.00
VI.	Loan from S.B.I and other Banks (net)	0.00	0.00	0.00	0.00
VII.	Financial Loans from Institutions (net)***	-13.92	-152.24	172.54	335.78
VIII.	Reserve Fund(net)	339.27	649.54	410.17	405.29
IX.	Deposits and advances(net)	191.55	401.97	158.60	66.23
X.	Suspense and Miscellaneous(net)	240.87	288.49	500.00	0.00
XI.	Remittances and Inter state settlement (net)	109.45	3.23	0.00	0.00
XII.	Contingency Fund(net)	0.00	0.00	0.00	0.00
XIII.	Ways and means of Advances from R.B.I.(net)	434.56	-592.62	0.00	0.00
	Total Receipts on Capital Account	9714.90	9984.17	12814.41	13711.09

Source:Punjab Budget Documents

Table no. 1.4 State Budget- Expenditure on Capital Account

(Rs. in Crores)

S.No.	Heads	2013-14(A)	2014-15(A)	2015-16(RE)	2016-17(BE)
	1	2	3	4	5
I.	Capital Outlay (1 to 3)	2200.61	3118.44	4353.57	4804.01
1	Capital Account of General Services	218.36	252.28	363.86	430.73
2	Capital Account of Social Services	930.33	794.62	1242.25	1537.97
3	Capital Account of Economic Services (i to ix)	1051.92	2071.54	2747.46	2835.31
i)	Agriculture and Allied Activities	88.26	90.02	93.79	49.45
ii)	Rural Development	129.88	92.24	100.91	140.76
iii)	Other Special Programme	0.00	0.00	0.00	0.00
iv)	Irrigation and Flood Control	360.50	659.09	1156.38	1295.33
v)	Energy	0.00	0.00	10.66	9.52
vi)	Industry and Minerals	0.00	0.00	15.99	13.01
vii)	Transport	383.48	967.22	1188.50	1098.06
viii)	Science,Technology and Environment	0.00	0.00	2.50	5.77
ix)	General Economic Services	89.80	262.97	178.73	223.41
II.	Loans and Advances (i+ii)	165.13	270.27	445.20	399.70
1	Power Projects	10.00	0.00	0.00	0.00
2	Other	155.13	270.27	445.20	399.70
	Total Expenditure on Capital Account (I+II)	2365.74	3388.71	4798.77	5203.71

Source:- Punjab Budget Documents

Table no. 1.5 State Budget- Overall Budgetary Position

(Rs. in Crores)

S.No.	Heads	2013-14(A)	2014-15(A)	2015-16(RE)	2016-17(BE)
	1	2	3	4	5
I.	Revenue Account				
1	Receipts	35103.54	39022.85	45603.49	50180.96
2	Expenditure	41640.67	46613.49	53164.53	58163.79
3	Balance(1-2)	-6537.13	-7590.64	-7561.04	-7982.83
II.	Capital Account				
1	Receipts	9714.90	9984.17	12814.41	13711.09
2	Expenditure	2365.74	3388.71	4798.77	5203.71
3	Balance(1-2)	7349.16	6595.46	8015.64	8507.38
	Over all Balance (I+II) Or Increase or Decrease in Cash Balance	812.03	-995.18	454.60	524.55
1	Opening Balance	-881.21	-69.18	-1064.36	-609.76
2	Closing Balance	-69.18	-1064.36	-609.76	-85.21

Source:- Punjab Budget Documents

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

(Rs. in Crores)

S.No.	Heads	2013-14(A)	2014-15(A)	2015-16(RE)	2016-17(BE)
	1	2	3	4	5
I.	Share of Central Taxes & Duties(1+2)	4431.47	4702.97	8008.90	9005.09
1	Taxes on Income	981.34	1172.75	1848.49	2194.25
2	Union Excise Duties	3450.13	3530.22	6160.41	6810.84
II.	Grants(1 to 4)	3401.38	5869.95	5018.11	6821.39
1	Non-Plan Grants	3030.41	2003.87	857.11	1545.45
2	State Plan Schemes	352.43	3641.24	3869.16	4561.75
3	Central Plan Schemes	6.01	80.56	239.24	516.23
4	Centrally sponsored Schemes	12.53	144.28	52.60	197.96
III.	Loans Net a-(b+c)	-56.87	119.22	-12.39	148.39
a)	Gross Loan (1 to 5)	377.96	566.62	450.00	600.00
1	Non-Plan	1.80	4.70	0.00	0.00
2	State Plan Schemes	376.16	561.92	450.00	600.00
3	Central Plan Schemes	0.00	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	256.72	283.08	324.64	328.00
c.	Interest Payments	178.11	164.32	137.75	123.61
	Total transfer of Resources (Net) (I to III)	7775.98	10692.14	13014.62	15974.87

Source: Punjab Budget Documents

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

(Rs. in Crores)

S.No.	Item	2013-14(A)	2014-15(A)	2015-16(RE)	2016-17(BE)
	1	2	3	4	5
1	Revenue from State Taxes	24079.19	25570.21	28514.60	30251.84
2	Gross State Domestic Product at current Prices	332147	354908	391543	477870
	Percentage of state taxes to GSDP	7.25	7.20	7.28	6.33

Source: Punjab Budget Documents

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 2016-17(BE), Punjab per capita own tax revenue is 0.17% 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 per capita non tax revenue was 99.82 % of the total revenue receipts during the same period.

CHAPTER-2
Table no. 2.1 Tax Revenue of the State Governments
(Tax Revenue)

(Rs. in Lakhs)

S.No.	States	2013-14(A)	2014-15(A)	2015-16(RE)	2016-17(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	77380	50109	110850	117542
2	Bihar	24931	33208	36403	41803
3	Chhattisgarh	23365	33872	55766	55786
4	Goa	45436	2538	15553	15601
5	Gujarat	216959	228361	315223	346698
6	Haryana	1242	1528	1650	1815
7	Jharkhand	27975	14065	30985	54979
8	Karnataka	101379	107390	121220	117921
9	Kerala	18647	26109	31058	38101
10	Madhya Pradesh	130830	116196	129000	157500
11	Maharashtra	325433	344708	420966	571747
12	Odisha	58096	81461	64000	77700
13	Punjab	4246	4730	6209	6761
14	Rajasthan	35106	29373	37001	45001
15	Tamil Nadu	28192	18060	27725	33336
16	Uttar Pradesh	81157	57052	61100	71560
17	West Bengal	273642	275070	297559	320398
	Special category				
18	Arunachal Pradesh	1139	600	811	892
19	Assam	43200	38467	48430	77950
20	Himachal Pradesh	998	1688	1566	1801
21	Jammu and Kashmir	1598	1458	868	919
22	Manipur	2600	2469	2750	2750
23	Meghalaya	699	354	950	1093
24	Mizoram	1928	2510	2251	2690
25	Nagaland	2900	2871	3279	3288
26	Sikkim	1208	1410	1540	1590
27	Telangana	-	32705	44787	55147
28	Tripura	4396	4988	5221	5018
29	Uttaranchal	3947	6130	3995	5206
	All States	1538629	1519480	1878716	2232593

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

(Rs in Lakhs)

S.No.	States	2013-14(A)	2014-15(A)	2015-16(RE)	2016-17(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	8548161	5741618	6520872	7577994
2	Bihar	5453984	5738119	7603940	8767196
3	Chhattisgarh	2198928	2373158	3721427	4005641
4	Goa	397665	477112	582448	691712
5	Gujarat	6390470	6935256	7638036	8642290
6	Haryana	2889743	3116739	4041960	4637016
7	Jharkhand	1803936	1969617	3043494	3497887
8	Karnataka	7539803	8376057	9833941	10966408
9	Kerala	3927722	4289769	5269285	6151461
10	Madhya Pradesh	5495912	5951216	7932578	8860136
11	Maharashtra	12197466	12924685	15443096	17013117
12	Odisha	3155786	3519491	4463376	4899052
13	Punjab	2846821	3022587	3646144	3948483
14	Rajasthan	5179972	5819616	7321593	8432789
15	Tamil Nadu	8928896	9529997	10741034	11337663
16	Uttar Pradesh	12854721	14022511	18010255	20617860
17	West Bengal	5626917	6125596	7710800	8943080
	Special category				
18	Arunachal Pradesh	146897	156614	762261	853069
19	Assam	2013746	2134885	2814255	3379307
20	Himachal Pradesh	760246	856746	1022360	1178500
21	Jammu and Kashmir	1039888	1079659	1606724	1871070
22	Manipur	188552	201900	380544	420159
23	Meghalaya	224425	231735	439691	492644
24	Mizoram	106857	115209	265905	293145
25	Nagaland	130567	142259	295314	349875
26	Sikkim	127545	132277	244715	272511
27	Telangana	-	3714984	5568250	6827379
28	Tripura	266021	285446	470724	568903
29	Uttaranchal	1088924	1206947	1504134	1807908
	All States	101530571	110191805	138899156	157304255

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

(Rs. in Lakhs)

S.No.	States	2013-14(A)	2014-15(A)	2015-16(RE)	2016-17(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	8625541	5791727	6631722	7695536
2	Bihar	5478915	5771327	7640343	8808999
3	Chhattisgarh	2222293	2407030	3777193	4061427
4	Goa	443101	479650	598001	707313
5	Gujarat	6607429	7163617	7953259	8988988
6	Haryana	2890985	3118267	4043610	4638831
7	Jharkhand	1831911	1983682	3074479	3552866
8	Karnataka	7641182	8483447	9955161	11084329
9	Kerala	3946369	4315878	5300343	6189562
10	Madhya Pradesh	5626742	6067412	8061578	9017636
11	Maharashtra	12522899	13269393	15864062	17584864
12	Odisha	3213882	3600952	4527376	4976752
13	Punjab	2851067	3027317	3652353	3955244
14	Rajasthan	5215078	5848989	7358594	8477790
15	Tamil Nadu	8957088	9548057	10768759	11370999
16	Uttar Pradesh	12935878	14079563	18071355	20689420
17	West Bengal	5900559	6400666	8008359	9263478
	Special category				
18	Arunachal Pradesh	148036	157214	763072	853961
19	Assam	2056946	2173352	2862685	3457257
20	Himachal Pradesh	761244	858434	1023926	1180301
21	Jammu and Kashmir	1041486	1081117	1607592	1871989
22	Manipur	191152	204369	383294	422909
23	Meghalaya	225124	232089	440641	493737
24	Mizoram	108785	117719	268156	295835
25	Nagaland	133467	145130	298593	353163
26	Sikkim	128753	133687	246255	274101
27	Telangana	-	3747689	5613037	6882526
28	Tripura	270417	290434	475945	573921
29	Uttaranchal	1092871	1213077	1508129	1813114
	All States	103069200	111711285	140777872	159536848

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

(Rs. in Lakhs)

S.No.	States	2013-14(A)	2014-15(A)	2015-16(RE)	2016-17(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	88.55	56.74	124.20	130.32
2	Bihar	22.46	29.26	31.36	35.22
3	Chhattisgarh	86.05	122.23	197.18	193.27
4	Goa	3044.20	168.71	1025.77	1020.88
5	Gujarat	340.88	352.55	478.19	516.79
6	Haryana	4.64	5.61	5.94	6.42
7	Jharkhand	79.87	39.35	84.96	147.74
8	Karnataka	158.74	165.71	184.34	176.73
9	Kerala	55.05	76.72	90.82	110.88
10	Madhya Pradesh	170.47	148.62	161.97	194.12
11	Maharashtra	277.03	289.13	347.91	465.59
12	Odisha	133.15	184.27	142.89	171.22
13	Punjab	14.74	16.21	21.01	22.58
14	Rajasthan	48.27	39.61	48.93	58.37
15	Tamil Nadu	37.42	23.62	35.75	42.36
16	Uttar Pradesh	38.49	26.56	27.93	32.12
17	West Bengal	288.09	285.85	305.22	324.40
	Special category				
18	Arunachal Pradesh	76.88	39.58	52.28	56.19
19	Assam	132.23	115.91	143.66	227.64
20	Himachal Pradesh	14.04	23.46	21.51	24.44
21	Jammu and Kashmir	11.95	10.67	6.22	6.45
22	Manipur	90.76	84.73	92.78	91.21
23	Meghalaya	21.91	10.82	28.34	31.82
24	Mizoram	166.18	211.96	186.23	218.04
25	Nagaland	146.64	145.25	165.97	166.51
26	Sikkim	188.59	216.30	232.14	235.50
27	Telangana		101.40		
28	Tripura	114.89	128.58	132.74	125.83
29	Uttaranchal	37.01	56.49	36.17	46.32
	All States	123.11	116.65	145.50	170.10

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

(Rs. in Lakhs)

S.No.	States	2013-14(A)	2014-15(A)	2015-16(RE)	2016-17(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	9782.01	6501.45	7306.39	8401.79
2	Bihar	4913.37	5055.10	6550.78	7386.00
3	Chhattisgarh	8098.79	8564.07	13158.53	13877.60
4	Goa	26643.42	31715.79	38414.48	45263.24
5	Gujarat	10040.48	10706.91	11586.80	12882.23
6	Haryana	10794.47	11433.17	14560.71	16404.14
7	Jharkhand	5150.39	5511.00	8345.47	9399.69
8	Karnataka	11805.59	12924.97	14954.78	16435.35
9	Kerala	11596.20	12604.60	15408.75	17902.53
10	Madhya Pradesh	7161.08	7611.99	9960.03	10920.45
11	Maharashtra	10383.36	10840.89	12763.10	13854.23
12	Odisha	7232.98	7961.49	9965.13	10795.34
13	Punjab	9885.20	10360.84	12337.88	13189.47
14	Rajasthan	7121.65	7847.26	9682.76	10937.93
15	Tamil Nadu	11850.68	12466.47	13848.47	14407.36
16	Uttar Pradesh	6096.20	6529.22	8233.69	9254.59
17	West Bengal	5924.01	6365.63	7909.34	9054.73
	Special category				
18	Arunachal Pradesh	9915.26	10330.44	49134.76	53736.12
19	Assam	6163.87	6433.02	8348.26	9868.51
20	Himachal Pradesh	10695.00	11908.45	14040.53	15991.38
21	Jammu and Kashmir	7774.36	7901.81	11511.79	13123.61
22	Manipur	6582.08	6928.86	12838.78	13935.62
23	Meghalya	7033.11	7085.76	13117.80	14340.52
24	Mizoram	9210.40	9728.90	21999.13	23760.93
25	Nagaland	6602.19	7197.00	14947.65	17718.17
26	Sikkim	19912.39	20291.99	36887.67	40363.09
27	Telangana		11517.59		
28	Tripura	6952.52	7357.92	11967.48	14265.25
29	Uttaranchal	10211.68	11121.62	13619.04	16084.83
	All States	8124.07	8459.51	10756.89	11984.59

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

(Rs. in Lakhs)

S.No.	States	2013-14(A)	2014-15(A)	2015-16(RE)	2016-17(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	9870.56	6558.19	7430.59	8532.11
2	Bihar	4935.83	5084.35	6582.14	7421.22
3	Chhattisgarh	8184.84	8686.30	13355.71	14070.87
4	Goa	29687.61	31884.50	39440.25	46284.12
5	Gujarat	10381.35	11059.46	12064.99	13399.02
6	Haryana	10799.11	11438.78	14566.65	16410.56
7	Jharkhand	5230.26	5550.36	8430.43	9547.44
8	Karnataka	11964.32	13090.68	15139.12	16612.08
9	Kerala	11651.25	12681.32	15499.57	18013.41
10	Madhya Pradesh	7331.55	7760.62	10122.00	11114.57
11	Maharashtra	10660.39	11130.03	13111.01	14319.82
12	Odisha	7366.14	8145.77	10108.02	10966.56
13	Punjab	9899.95	10377.05	12358.89	13212.06
14	Rajasthan	7169.92	7886.86	9731.70	10996.30
15	Tamil Nadu	11888.10	12490.09	13884.22	14449.73
16	Uttar Pradesh	6134.69	6555.79	8261.62	9286.71
17	West Bengal	6212.10	6651.48	8214.56	9379.13
	Special category				
18	Arunachal Pradesh	9992.14	10370.02	49187.04	53792.31
19	Assam	6296.10	6548.93	8491.92	10096.15
20	Himachal Pradesh	10709.04	11931.92	14062.04	16015.82
21	Jammu and Kashmir	7786.31	7912.48	11518.01	13130.05
22	Manipur	6672.84	7013.59	12931.56	14026.83
23	Meghalaya	7055.02	7096.58	13146.14	14372.34
24	Mizoram	9376.58	9940.85	22185.36	23978.97
25	Nagaland	6748.83	7342.24	15113.62	17884.68
26	Sikkim	20100.98	20508.29	37119.80	40598.59
27	Telangana		11618.98		
28	Tripura	7067.41	7486.50	12100.21	14391.07
29	Uttaranchal	10248.69	11178.10	13655.21	16131.15
	All States	8247.18	8576.16	10902.39	12154.69

**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 2013-14 (A)	Total Tax Revenue 2013-14 (A)	% of col. 3/2	Total Revenue 2014-15(A)	Total Tax Revenue 2014-15(A)	% of col. 6/5	Total Revenue 2015-16 (RE)	Total Tax Revenue 2015-16 (RE)	% of col. 9/8	Total Revenue 2016-17 (BE)	Total Tax Revenue 2016-17 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	Non Special category												
1	Andhra Pradesh	11071883	8625541	77.90	9067245	5791727	63.88	8938082	6631722	74.20	10929985	7695536	70.41
2	Bihar	6891865	5478915	79.50	7841754	5771329	73.60	10018377	7640343	76.26	12459024	8808999	70.70
3	Chhattisgarh	3205027	2222293	69.34	3793280	2407029	63.46	5881372	3777193	64.22	6142667	4061426	66.12
4	Goa	644977	443101	68.70	768868	479650	62.38	895340	598001	66.79	1064196	707313	66.46
5	Gujarat	7997574	6607429	82.62	9197780	7163616	77.88	10438444	7953259	76.19	11636598	8988988	77.25
6	Haryana	3801208	2890985	76.05	4079866	3118266	76.43	5416735	4043610	74.65	6295553	4638831	73.68
7	Jharkhand	2613679	1831911	70.09	3156456	1983682	62.85	4865029	3074480	63.20	5575642	3552866	63.72
8	Karnataka	8954253	7641182	85.34	10414215	8483446	81.46	11773086	9955161	84.56	13075808	11084329	84.77
9	Kerala	4917693	3946369	80.25	5795047	4315879	74.48	7101972	5300342	74.63	8461686	6189562	73.15
10	Madhya Pradesh	7574924	5626742	74.28	8864078	6067411	68.45	11113066	8061578	72.54	12609514	9017636	71.51
11	Maharashtra	14982180	12522899	83.59	16541546	13269393	80.22	19832091	15864062	79.99	22081005	17584863	79.64
12	Odisha	4894685	3213882	65.66	5699788	3600951	63.18	7156918	4527375	63.26	7812671	4976756	225.08
13	Punjab	3510354	2851067	81.22	3902285	3027317	77.58	4560349	3652350	80.09	5018096	3955244	78.82
14	Rajasthan	7447037	5215078	70.03	9132691	5848991	64.04	10679049	7358594	68.91	12325053	8477790	68.79

**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 2013-14 (A)	Total Tax Revenue 2013-14 (A)	% of col. 3/2	Total Revenue 2014-15(A)	Total Tax Revenue 2014-15(A)	% of col. 6/5	Total Revenue 2015-16 (RE)	Total Tax Revenue 2015-16 (RE)	% of col. 9/8	Total Revenue 2016-17 (BE)	Total Tax Revenue 2016-17 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Tamil Nadu	10803642	8957088	82.91	12242044	9548057	77.99	13830620	10768759	77.86	14817509	11370999	76.74
16	Uttar Pradesh	16821375	12935878	76.90	19342160	14079533	72.79	24772243	18071356	72.95	28155544	20689360	73.48
17	West Bengal	7288179	5900559	80.96	8651421	6400693	73.98	10963173	8008359	73.05	12953033	9263479	71.52
	Special Category												
18	Arunachal Pradesh	582043	148036	25.43	913605	157213	17.21	1140798	763072	66.89	1277416	853960	66.85
19	Assam	3221279	2056946	63.85	3818149	2173352	56.92	4426313	2862687	64.67	6617988	3457258	52.24
20	Himachal Pradesh	1571107	761244	48.45	1784345	858433	48.11	2451420	1023926	41.77	2627037	1180300	44.93
21	Jammu and Kashmir	2712798	1041486	38.39	2893859	1081118	37.36	4090428	1607592	39.30	5046034	1871989	37.10
22	Manipur	728279	191152	26.25	799827	204372	25.55	874558	383295	43.83	936771	422909	45.15
23	Meghalaya	626673	225124	35.92	642825	232088	36.10	840302	440641	52.44	898085	493737	54.98
24	Mizoram	476485	108785	22.83	551111	117719	21.36	753515	268156	35.59	767248	295836	38.56
25	Nagaland	649790	133467	20.54	765094	145129	18.97	899386	298593	33.20	1056890	353162	33.42
26	Sikkim	432644	128753	29.76	446195	133687	29.96	485368	246256	50.74	488530	274101	56.11
27	Telangana	-	-	-	5104179.00	3747688	73.42	7931280	5613037	70.77	10092475	6882526	68.19
28	Tripura	765018	270417	35.35	923973	290439	31.43	1082110	475946	43.98	1288598	573981	44.54
29	Uttaranchal	1732053	1092871	63.10	2024655	1213077	59.92	2601282	1508128	57.98	3227587	1813113	56.18
	Total	136918704	103069200	75.28	159158341	111711285	70.19	195812706	140777873	71.89	225738243	159536849	70.67

Source: State Finances A Study of Budget of 2016-17
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 2013-14 (A)	Total NonTax Revenue 2013-14 (A)	% of col. 3/2	Total Revenue 2014-15(A)	Total NonTax Revenue 2014-15 (A)	%of col. 6/5	Total Revenue 2015-16 (RE)	Total NonTax Revenue 2015-16(RE)	% of col. 9/8	Total Revenue 2016-17 (BE)	Total NonTax Revenue 2016-17(BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	Non Special category												
1	Andhra Pradesh	11071883	2446341	22.10	9067245	3275519	36.12	8938082	2306360	25.80	10929985	3234449	29.59
2	Bihar	6891865	1412886	20.50	7841754	2070424	26.40	10018377	2378034	23.74	12459024	3650025	29.30
3	Chhattisgarh	3205027	982733	30.66	3793280	1386252	36.54	5881372	2104179	35.78	6142667	2081241	33.88
4	Goa	644977	201876	31.30	768868	289218	37.62	895340	297339	33.21	1064196	356883	33.54
5	Gujarat	7997574	1390144	17.38	9197780	2034163	22.12	10438444	2485185	23.81	11636598	2647610	22.75
6	Haryana	3801208	910223	23.95	4079866	961599	23.57	5416735	1373125	25.35	6295553	1656722	26.32
7	Jharkhand	2613679	781768	29.91	3156456	1172774	37.15	4865029	1790549	36.80	5575642	2022776	36.28
8	Karnataka	8954293	1313072	14.66	10414215	1930769	18.54	11773086	1817925	15.44	13075808	1991479	15.23
9	Kerala	4917653	971324	19.75	5795047	1479168	25.52	7101972	1801630	25.37	8461686	2272124	26.85
10	Madhya Pradesh	7574924	1948181	25.72	8864078	2796668	31.55	11113066	3051488	27.46	12609514	3591878	28.49
11	Maharashtra	14982180	2459341	16.42	16541546	3272153	19.78	19832091	3968029	20.01	22081005	4496142	20.36
12	Odisha	4894685	1680802	34.34	5699788	2098837	36.82	7156918	2629543	36.74	7812671	2835915	36.30
13	Punjab	3510354	659288	18.78	3902285	874968	22.42	4560349	907999	19.91	5018096	1062852	21.18
14	Rajasthan	7447037	2231960	29.97	9132691	3283700	35.96	10679049	3320455	31.09	12325053	3847263	31.21

**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 2013-14 (A)	Total NonTax Revenue 2013-14 (A)	% of col. 3/2	Total Revenue 2014-15(A)	Total NonTax Revenue 2014-15 (A)	%of col. 6/5	Total Revenue 2015-16 (RE)	Total NonTax Revenue 2015-16(RE)	% of col. 9/8	Total Revenue 2016-17 (BE)	Total NonTax Revenue 2016-17(BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Tamil Nadu	10803642	1846555	17.09	12242044	2693987	25.01	13830620	3061860	22.14	14817509	3446510	23.26
16	Uttar Pradesh	16821375	3885499	23.10	19342160	5262627	34.64	24772243	6700887	27.05	28155544	7466184	26.52
17	West Bengal	7288179	1387621	19.04	8651421	2250730	34.15	10963173	2954813	26.95	12953033	3689554	28.48
	Special Category												
18	Arunachal Pradesh	582043	434007	74.57	913605	756391	41.34	1140798	377726	33.11	1277416	423456	33.15
19	Assam	3221279	1164335	36.15	3818149	1644797	40.95	4426313	1563626	35.33	6617988	3160730	47.76
20	Himachal Pradesh	1571107	809864	51.55	1784345	925912	80.00	2451420	1427494	58.23	2627037	1446737	55.07
21	Jammu and Kashmir	2712798	1671314	61.61	2893859	1812741	85.80	4090428	2482838	60.70	5046034	3174045	62.90
22	Manipur	728279	537127	73.75	799827	595455	61.42	874558	491263	56.17	936771	513862	54.85
23	Meghalaya	626673	401547	64.08	642825	410737	62.17	840302	399661	47.56	898085	404348	45.02
24	Mizoram	476485	367699	77.17	551111	433391	88.07	753515	485359	64.41	767248	471412	61.44
25	Nagaland	649790	516324	79.46	765094	619965	78.53	899386	600793	66.80	1056890	703727	66.58
26	Sikkim	432644	303890	70.24	446195	312508	53.59	485368	239112	49.26	488530	214429	43.89
27	Telangana	-	-	-	5104179	1356491	45.42	7931280	2318244	29.23	10092475	3209949	31.81
28	Tripura	765018	494601	64.65	923973	633534	65.60	1082110	606165	56.02	1288598	714618	55.46
29	Uttaranchal	1732053	639181	36.90	2024655	811578	53.99	2601282	1093154	42.02	3227587	1414474	43.82
	Total	136918704	33849503	24.72	159158341	47447056	29.81	195812706	55034835	28.11	225738243	66201394	29.33

Source: State Finances A Study of Budget of 2016-17
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 2013-14 (A)	Total Land Revenue 2013-14 (A)	% of col. 3/2	Total Revenue 2014-15 (A)	Total Land Revenue 2014-15 (A)	% of col. 6/5	Total Revenue 2015-16 (RE)	Total Land Revenue 2015-16 (RE)	% of col. 9/8	Total Revenue 2016-17 (BE)	Total Land Revenue 2016-17 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	Non Special category												
1	Andhra Pradesh	11071883	7362	0.07	9067245	6170	0.07	8938082	63156	0.71	10929985	63100	0.58
2	Bihar	6891865	20171	0.29	7841754	27713	0.35	10018377	30000	0.30	12459024	33000	0.26
3	Chhattisgarh	3205027	22606	0.71	3793280	33156	0.87	5881372	55000	0.94	6142667	55000	0.90
4	Goa	644977	45436	7.04	768868	2538	0.33	895340	15553	1.74	1064196	15601	1.47
5	Gujarat	7997574	172741	2.16	9197780	189265	2.06	10438444	242289	2.32	11636598	266518	2.29
6	Haryana	3801208	1242	0.03	4079866	1528	0.04	5416735	1650	0.03	6295553	1815	0.03
7	Jharkhand	2613679	22984	0.88	3156456	8354	0.26	4865029	20000	0.41	5575642	40000	0.72
8	Karnataka	8954293	19940	0.22	10414215	18567	0.18	11773086	22066	0.19	13075808	23621	0.18
9	Kerala	4917653	8878	0.18	5795047	13903	0.24	7101972	16394	0.23	8461686	20634	0.24
10	Madhya Pradesh	7574924	36623	0.48	8864078	24310	0.27	11113066	35000	0.31	12609514	50000	0.40
11	Maharashtra	14982180	108885	0.73	16541546	127238	0.77	19832091	190019	0.96	22081005	320015	1.45
12	Odisha	4894685	43126	0.88	5699788	64564	1.13	7156918	47000	0.66	7812671	59000	0.76
13	Punjab	3510354	4246	0.12	3902285	4730	0.12	4560349	6209	0.14	5018096	6761	0.13
14	Rajasthan	7447037	33798	0.45	9132691	28858	0.32	10679049	32001	0.30	12325053	40001	0.32

**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 2013-14 (A)	Total Land Revenue 2013-14 (A)	% of col. 3/2	Total Revenue 2014-15 (A)	Total Land Revenue 2014-15 (A)	% of col. 6/5	Total Revenue 2015-16 (RE)	Total Land Revenue 2015-16 (RE)	% of col. 9/8	Total Revenue 2016-17 (BE)	Total Land Revenue 2016-17 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Tamil Nadu	10803642	27283	0.25	12242044	17054	0.14	13830620	25916	0.19	14817509	31527	0.21
16	Uttar pradesh	16821375	77209	0.46	19342160	52723	0.27	24772243	56400	0.23	28155544	66000	0.23
17	West Bengal	7288179	225354	3.09	8651421	227574	2.63	10963173	244631	2.23	12953033	264306	2.04
	Special Category												
18	Arunachal Pradesh	582043	1139	0.20	913605	599	0.07	1140798	811	0.07	1277416	892	0.07
19	Assam	3221279	15565	0.48	3818149	14232	0.37	4426313	17919	0.40	6617988	39559	0.60
20	Himachal Pradesh	1571107	998	0.06	1784345	1688	0.09	2451420	1566	0.06	2627037	1801	0.07
21	Jammu and Kashmir	2712798	1597	0.06	2893859	1458	0.05	4090428	868	0.02	5046034	919	0.02
22	Manipur	728279	112	0.02	799827	142	0.02	874558	250	0.03	936771	250	0.03
23	Meghalaya	626673	347	0.06	642825	8	0.00	840302	476	0.06	898085	549	0.06
24	Mizoram	476485	454	0.10	551111	1103	0.20	753515	806	0.11	767248	1190	0.16
25	Nagaland	649790	72	0.01	765094	75	0.01	899386	89	0.01	1056890	98	0.01
26	Sikkim	432644	339	0.08	446195	616	0.14	485368	689	0.14	488530	689	0.14
27	Telangana	-	-	-	5104179	925.00	0.02	7931280	1211	0.02	10092475	1561	0.02
28	Tripura	765018	807	0.11	923973	1076	0.12	1082110	1200	0.11	1288598	1000	0.08
29	Uttaranchal	1732053	2165	0.12	2024655	3926	0.19	2601282	1695	0.07	3227587	2676	0.08
30	Total	136918704	901479	0.66	159158341	874093	0.55	195812706	1130864	0.58	225738243	1408083	0.62

Source: State Finances A Study of Budget of 2016-17
A report of Reserve Bank of India.

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. 2979872 lakh (52.83%) in 2016-17(BE), 2785707lakh (53.38%) in 2015-16(RE) and Rs. 2296636 lakh (49.92%) in 2014-15(A) as compared to all India. Development Revenue Expenditure in order of Rs. 143228246lakh (65.78%) in 2016-17 (BE) & 130412847lakh (67.38%) in 2015-16(RE) & 104039466lakh (65.40%) in 2014-15(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 2660055 lakh (47.16%) in 2016-17 (BE) & 2432490 lakh (46.61%) in 2015-16(RE) & 2304309 lakh (50.08%) in 2014-15(A) as against all over India was 74502541 lakh (34.22%) in 2016-17(BE), 63118726 lakh (32.61%) in 2015-16(RE) & 55051377 lakh (34.60%) in 2014-15(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. 4,37,328 (91.03%) in 2016-17(BE), 3,98,971 (91.64%) in 2015-16(RE) and 2,86,616 lakh (91.91%) in 2014-15(A) while all the States was in order of 41524331 (93.58%) in 2016-17(BE), 35714220 lakh (93.46%) in 2015-16(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. 43074 lakh (8.97%) in 2016-17(BE), 36386 lakh (8.36%) in 2015-16(RE) and 25227 lakh (8.09%) in 2014-15 (A) while all states were in order of Rs. 2850405 lakh (6.42%) in 2016-17(BE), 2497530 lakh (6.54%) in 2015-16(RE) and 1538004 lakh (5.66%) in 2014-15(A).

CHAPTER-3
Table no.3.1 Development Expenditure of States
(Revenue Account)

(Rs. in Lakhs)

S.No.	States	2013-14(A)	2014-15(A)	2015-16(RE)	2016-17(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	7325841	8614913	6691024	7521929
2	Bihar	4045490	4615775	7103911	7375112
3	Chhattisgarh	2403803	2946500	4292595	4157822
4	Goa	472733	504071	645529	737663
5	Gujarat	4811250	5611283	6705406	7134537
6	Haryana	2815361	3220856	4578557	5288498
7	Jharkhand	1347203	2117138	3015698	3434917
8	Karnataka	5921472	6933756	7992418	8923734
9	Kerala	2890893	3391568	3914280	4699843
10	Madhya Pradesh	4473955	5578227	7727877	8371446
11	Maharashtra	9887040	11463906	13354553	13921315
12	Odisha	3103614	3578951	4529263	5167991
13	Punjab	2091882	2296636	2785707	2979872
14	Rajasthan	5192168	6667373	8051925	9314368
15	Tamil Nadu	6492035	7719245	8934742	9792782
16	Uttar pradesh	8646700	9579102	14423031	14981102
17	West Bengal	5034524	6031253	7225868	7814068
	Special category				
18	Arunachal Pradesh	395133	509400	664564	768168
19	Assam	1838639	2516306	4028466	4164867
20	Himachal Pradesh	1029657	1217427	1567014	1691298
21	Jammu and Kashmir	1565503	1728997	2177983	2742213
22	Manipur	294226	404044	482081	489068
23	Meghalaya	371323	423025	542360	616371
24	Mizoram	323037	390278	432494	379088
25	Nagaland	301947	362917	499888	542538
26	Sikkim	195454	210068	293043	307611
27	Telangana	-	3639727	5639158	7366441
28	Tripura	345618	458708	507176	556939
29	Uttaranchal	936598	1308016	1606236	1986645
	Total	84553099	104039466	130412847	143228246

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

(Rs. in Lakhs)

S.No.	States	2013-14(A)	2014-15(A)	2015-16(RE)	2016-17(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	3689854	2859030	2654470	3888282
2	Bihar	2201847	2640818	3062373	3618468
3	Chhattisgarh	785115	897856	1091720	1377536
4	Goa	207595	236953	263520	310651
5	Gujarat	2682038	3000332	3306016	4135774
6	Haryana	1359731	1676473	1876717	2210335
7	Jharkhand	995936	1062345	1313607	1441260
8	Karnataka	2495441	2826527	3049572	3501842
9	Kerala	2660509	3143275	3619835	4330560
10	Madhya Pradesh	2059093	2236511	2687032	3291042
11	Maharashtra	5397927	6048577	6839197	7671709
12	Odisha	1368941	1452886	1852725	2176377
13	Punjab	2019219	2304309	2432490	2660055
14	Rajasthan	2333922	2786815	3150266	3890850
15	Tamil Nadu	3572924	4165519	4731934	5328653
16	Uttar pradesh	6198349	6430573	7494252	9285600
17	West Bengal	4083388	4271232	4630219	5081444
	Special category				
18	Arunachal Pradesh	178006	206259	252655	287165
19	Assam	1088438	1292160	1661401	2011592
20	Himachal Pradesh	704682	760365	908497	982801
21	Jammu and Kashmir	1140274	1203896	1489507	1700579
22	Manipur	244107	275113	300490	317296
23	Meghalaya	183837	202165	219788	243024
24	Mizoram	168662	174965	231879	259769
25	Nagaland	273088	313324	378533	424167
26	Sikkim	146800	158843	134113	149004
27	Telangana	-	1416426	2272910	2337753
28	Tripura	234529	267602	327663	475991
29	Uttaranchal	618207	740228	885345	1112962
	Total	49092459	55051377	63118726	74502541

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

(Rs. in Lakhs)

S.No.	States	2013-14(A)	2014-15(A)	2015-16(RE)	2016-17(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	11015695	11473943	9345494	11410211
2	Bihar	6247337	7256593	10166284	10993580
3	Chhattisgarh	3188918	3844356	5384315	5535358
4	Goa	680328	741024	909049	1048314
5	Gujarat	7493288	8611615	10011422	11270311
6	Haryana	4175092	4897329	6455274	7498833
7	Jharkhand	2343139	3179483	4329305	4876177
8	Karnataka	8416913	9760283	11041990	12425576
9	Kerala	5551402	6534843	7534115	9030403
10	Madhya Pradesh	6533048	7814738	10414909	11662488
11	Maharashtra	15284967	17512483	20193750	21593024
12	Odisha	4472555	5031837	6381988	7344368
13	Punjab	4111101	4600945	5218197	5639927
14	Rajasthan	7526090	9454188	11202191	13205218
15	Tamil Nadu	10064959	11884764	13666676	15121435
16	Uttar pradesh	14845049	16009675	21917283	24266702
17	West Bengal	9117912	10302485	11856087	12895512
	Special category				
18	Arunachal Pradesh	573139	715659	917219	1055333
19	Assam	2927077	3808466	5689867	6176459
20	Himachal Pradesh	1734339	1977792	2475511	2674099
21	Jammu and Kashmir	2705777	2932893	3667490	4442792
22	Manipur	538333	679157	782571	806364
23	Meghalaya	555160	625190	762148	859395
24	Mizoram	491699	565243	664373	638857
25	Nagaland	575035	676241	878421	966705
26	Sikkim	342254	368911	427156	456615
27	Telangana	0	5056153	7912068	9704194
28	Tripura	580147	726310	834839	1032930
29	Uttaranchal	1554805	2048244	2491581	3099607
	Total	133645558	159090843	193531573	217730787

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

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2013-14(A)	Total Dev.Expenditure 2013-14 (A)	% of col. 3/2	Total Expenditure 2014-15(A)	Total Dev. Expenditure 2014-15(A)	%of col. 6/5	Total Expenditure 2015-16 (RE)	Total Dev. Expenditure 2015-16 (RE)	% of col. 9/8	Total Expenditure 2016-17 (BE)	Total Dev. Expenditure 2016-17 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	Non Special category												
1	Andhra Pradesh	11015695	7325841	66.50	11473943	8614913	75.08	9345494	6691024	71.60	11410211	7521929	65.92
2	Bihar	6247337	4045490	64.76	7256593	4615775	63.61	10166284	7103911	69.88	10993580	7375112	67.09
3	Chhattisgarh	3188918	2403803	75.38	3844356	2946500	76.64	5384315	4292595	79.72	5535358	4157822	75.11
4	Goa	680328	472733	69.49	741024	504071	68.02	909049	645529	71.01	1048314	737663	70.37
5	Gujarat	7493288	4811250	64.21	8611615	5611283	65.16	10011422	6705406	66.98	11270311	7134537	63.30
6	Haryana	4175092	2815361	67.43	4897329	3220856	65.77	6455274	4578557	70.93	7498833	5288498	70.52
7	Jharkhand	2343139	1347203	57.50	3179483	2117138	66.59	4329305	3015698	69.66	4876177	3434917	70.44
8	Karnataka	8416913	5921472	70.35	9760283	6933756	71.04	11041990	7992418	72.38	12425576	8923734	71.82
9	Kerala	5551402	2890893	52.08	6534843	3391568	51.90	7534115	3914280	51.95	9030403	4699843	52.04
10	Madhya Pradesh	6533048	4473955	68.48	7814738	5578227	71.38	10414909	7727877	74.20	11662488	8371446	71.78
11	Maharashtra	15284967	9887040	64.68	17512483	11463906	65.46	20193750	13354553	66.13	21593024	13921315	64.47
12	Odisha	4472555	3103614	69.39	5031837	3578951	71.13	6381988	4529263	70.97	7344368	5167991	70.37
13	Punjab	4111101	2091882	50.88	4600945	2296636	49.92	5218197	2785707	53.38	5639927	2979872	52.84
14	Rajasthan	7526090	5192168	68.99	9454188	6667373	70.52	11202191	8051925	71.88	13205218	9314368	70.54

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

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2013-14(A)	Total Dev.Expenditure 2013-14 (A)	% of col. 3/2	Total Expenditure 2014-15(A)	Total Dev. Expenditure 2014-15(A)	%of col. 6/5	Total Expenditure 2015-16 (RE)	Total Dev. Expenditure 2015-16 (RE)	% of col. 9/8	Total Expenditure 2016-17 (BE)	Total Dev. Expenditure 2016-17 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Tamil Nadu	10064959	6492035	64.50	11884764	7719245	64.95	13666676	8934742	65.38	15121435	9792782	64.76
16	Uttar pradesh	14845049	8646700	58.25	16009675	9579102	59.83	21917283	14423031	65.81	24266702	14981102	61.74
17	West Bengal	9117912	5034524	55.22	10302485	6031253	58.54	11856087	7225868	60.95	12895512	7814068	60.60
	Special Category												
18	Arunachal Pradesh	573139	395133	68.94	715659	509400	71.18	917219	664564	72.45	1055333	768168	72.79
19	Assam	2927077	1838639	62.81	3808466	2516306	66.07	5689867	4028466	70.80	6176459	4164867	67.43
20	Himachal Pradesh	1734339	1029657	59.37	1977792	1217427	61.55	2475511	1567014	63.30	2674099	1691298	63.25
21	Jammu and Kashmir	2705777	1565503	57.86	2932893	1728997	58.95	3667490	2177983	59.39	4442792	2742213	61.72
22	Manipur	538333	294226	54.66	679157	404044	59.49	782571	482081	61.60	806364	489068	60.65
23	Meghalaya	555160	371323	66.89	625190	423025	67.66	762148	542360	71.16	859395	616371	71.72
24	Mizoram	491699	323037	65.70	565243	390278	69.05	664373	432494	65.10	638857	379088	59.34
25	Nagaland	575035	301947	52.51	676241	362917	53.67	878421	499888	56.91	966705	542538	56.12
26	Sikkim	342254	195454	57.11	368911	210068	56.94	427156	293043	68.60	456615	307611	67.37
27	Telangana	0	0	0.00	5056153	3639727	71.99	7912068	5639158	71.27	9704194	7366441	75.91
28	Tripura	580147	345618	59.57	726310	458708	63.16	834839	507176	60.75	1032930	556939	53.92
29	Uttaranchal	1554805	936598	60.24	2048244	1308016	63.86	2491581	1606236	64.47	3099607	1986645	64.09
	All States	133645558	84553099	63.41	159090843	104039466	65.40	193531573	130412847	67.39	217730787	143228246	65.78

Source: State Finances A Study of Budget of 2016-17
A Report of Reserve Bank of India

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 2013-14 (A)	Total Non-Dev. Expenditure 2013-14(A)	% of col. 3/2	Total Expenditure 2014-15(A)	Total Non-Dev. Expenditure 2014-15 (A)	%of col. 6/5	Total Expenditure 2015-16 (RE)	Total Non-Dev. Expenditure 2015-16 (RE)	% of col. 9/8	Total Expenditure 2016-17 (BE)	Total Non-Dev. Expenditure 2016-17 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	Non Special category												
1	Andhra Pradesh	11015695	3689854	33.50	11473943	2859030	24.92	9345494	2654470	28.40	11410211	3888282	34.08
2	Bihar	6247337	2201847	35.24	7256593	2640818	36.39	10166284	3062373	30.12	10993580	3618468	32.91
3	Chhattisgarh	3188918	785115	24.62	3844356	897856	23.36	5384315	1091720	20.28	5535358	1377536	24.89
4	Goa	680328	207595	30.51	741024	236953	31.98	909049	263520	28.99	1048314	310651	29.63
5	Gujarat	7493288	2682038	35.79	8611615	3000332	34.84	10011422	3306016	33.02	11270311	4135774	36.70
6	Haryana	4175092	1359731	32.57	4897329	1676473	34.23	6455274	1876717	29.07	7498833	2210335	29.48
7	Jharkhand	2343139	995936	42.50	3179483	1062345	33.41	4329305	1313607	30.34	4876177	1441260	29.56
8	Karnataka	8416913	2495441	29.65	9760283	2826527	28.96	11041990	3049572	27.62	12425576	3501842	28.18
9	Kerala	5551402	2660509	47.92	6534843	3143275	48.10	7534115	3619835	48.05	9030403	4330560	47.96
10	Madhya Pradesh	6533048	2059093	31.52	7814738	2236511	28.62	10414909	2687032	25.80	11662488	3291042	28.22
11	Maharashtra	15284967	5397927	35.32	17512483	6048577	34.54	20193750	6839197	33.87	21593024	7671709	35.53
12	Odisha	4472555	1368941	30.61	5031837	1452886	28.87	6381988	1852725	29.03	7344368	2176377	29.63
13	Punjab	4111101	2019219	49.12	4600945	2304309	50.08	5218197	2432490	46.62	5639927	2660055	47.16
14	Rajasthan	7526090	2333922	31.01	9454188	2786815	29.48	11202191	3150266	28.12	13205218	3890850	29.46

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 2013-14 (A)	Total Non-Dev. Expenditure 2013-14(A)	% of col. 3/2	Total Expenditure 2014-15(A)	Total Non-Dev. Expenditure 2014-15 (A)	%of col. 6/5	Total Expenditure 2015-16 (RE)	Total Non-Dev. Expenditure 2015-16 (RE)	% of col. 9/8	Total Expenditure 2016-17 (BE)	Total Non-Dev. Expenditure 2016-17 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Tamil Nadu	10064959	3572924	35.50	11884764	4165519	35.05	13666676	4731934	34.62	15121435	5328653	35.24
16	Uttar pradesh	14845049	6198349	41.75	16009675	6430573	40.17	21917283	7494252	34.19	24266702	9285600	38.26
17	West Bengal	9117912	4083388	44.78	10302485	4271232	41.46	11856087	4630219	39.05	12895512	5081444	39.40
	Special Category												
18	Arunachal Pradesh	573139	178006	31.06	715659	206259	28.82	917219	252655	27.55	1055333	287165	27.21
19	Assam	2927077	1088438	37.19	3808466	1292160	33.93	5689867	1661401	29.20	6176459	2011592	32.57
20	Himachal Pradesh	1734339	704682	40.63	1977792	760365	38.45	2475511	908497	36.70	2674099	982801	36.75
21	Jammu and Kashmir	2705777	1140274	42.14	2932893	1203896	41.05	3667490	1489507	40.61	4442792	1700579	38.28
22	Manipur	538333	244107	45.34	679157	275113	40.51	782571	300490	38.40	806364	317296	39.35
23	Meghalaya	555160	183837	33.11	625190	202165	32.34	762148	219788	28.84	859395	243024	28.28
24	Mizoram	491699	168662	34.30	565243	174965	30.95	664373	231879	34.90	638857	259769	40.66
25	Nagaland	575035	273088	47.49	676241	313324	46.33	878421	378533	43.09	966705	424167	43.88
26	Sikkim	342254	146800	42.89	368911	158843	43.06	427156	134113	31.40	456615	149004	32.63
27	Telangana	-	-	0.00	5056153	1416426	28.01	7912068	2272910	28.73	9704194	2337753	24.09
28	Tripura	580147	234529	40.43	726310	267602	36.84	834839	327663	39.25	1032930	475991	46.08
29	Uttaranchal	1554805	618207	39.76	2048244	740228	36.14	2491581	885345	35.53	3099607	1112962	35.91
	All States	133645558	49092459	36.73	159090843	55051377	34.60	193531573	63118726	32.61	217730787	74502541	34.22

Source: State Finances A Study of Budget of 2016-17
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Table no. 3.6 Capital Receipt of the States-Capital Account**(Rs. in Lakhs)**

S.No.	States	2013-14(A)	2014-15(A)	2015-16(RE)	2016-17(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	26062976	27945587	6229422	8110202
2	Bihar	16575299	22173516	3245026	4341197
3	Chhattisgarh	11731240	11750124	10221740	10423358
4	Goa	1425140	1435211	2260821	2333000
5	Gujarat	26270325	27303494	17130089	18766659
6	Haryana	8694567	9748130	12425216	13221641
7	Jharkhand	5141235	9579617	10488208	10374326
8	Karnataka	27554970	34895354	31345214	37452424
9	Kerala	19010583	19660182	20485131	21547009
10	Madhya Pradesh	28751940	28821016	24723867	28017130
11	Maharashtra	50546270	41563562	51214589	56048309
12	Odisha	14484250	11055398	16909271	17194901
13	Punjab	6993245	7835065	18904625	20014109
14	Rajasthan	23880637	27385724	33642685	30166784
15	Tamil Nadu	44091942	44772452	46581003	39441501
16	Uttar Pradesh	95313817	105571260	51304787	50495291
17	West Bengal	34813745	40800591	42520900	42590066
	Special category				
18	Arunachal Pradesh	1812058	1353648	5586907	5926514
19	Assam	15434063	15368915	19602505	18841999
20	Himachal Pradesh	2729273	2725759	778980	920507
21	Jammu and Kashmir	3841260	4750389	1815029	2369170
22	Manipur	1652545	1903958	2383871	2383600
23	Meghalaya	1855628	2157964	2150966	2436399
24	Mizoram	906340	940266	2626235	583377
25	Nagaland	1063465	969752	1166075	1198718
26	Sikkim	744105	788818	783277	841518
27	Telangana	0	15485140	5480695	6124326
28	Tripura	5195534	4282195	8432873	5505386
29	Uttaranchal	5251358	7400905	2377016	2407536
	Total	481827810	530423992	452817023	460076957

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

S.No.	States	2013-14((A)	2014-15(A)	2015-16(RE)	2016-17(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	26050580	25583815	5826188	7633273
2	Bihar	17215258	22790182	4531844	5813023
3	Chhattisgarh	11478269	11602444	10624939	10935781
4	Goa	1388282	1495040	2355039	2474650
5	Gujarat	26886949	27701477	17448962	19065716
6	Haryana	8388794	8843371	11362010	11997953
7	Jharkhand	5344931	9606816	10856608	10960595
8	Karnataka	27588439	34956277	31459504	37522342
9	Kerala	17888188	18281297	19413645	20311522
10	Madhya Pradesh	29296291	29445202	24791005	28379967
11	Maharashtra	49961490	40554146	50304623	55682262
12	Odisha	14812080	11586434	17592172	17563234
13	Punjab	6258330	7175519	18103061	19163371
14	Rajasthan	23771806	27061727	33117564	29278684
15	Tamil Nadu	43834767	44109299	45638872	37854958
16	Uttar Pradesh	96432184	107795984	52950462	53276798
17	West Bengal	32965004	39117220	41521500	42590366
	Special category				
18	Arunachal Pradesh	1833518	1543426	6030973	6298268
19	Assam	15429836	15274044	18986698	18551546
20	Himachal Pradesh	2676529	2521272	821457	895000
21	Jammu and Kashmir	3839137	4710501	2536928	3302928
22	Manipur	1791424	1999576	2465182	2463900
23	Meghalaya	1974538	2173461	2237351	2486466
24	Mizoram	878537	935105	2686364	667763
25	Nagaland	1097140	1094933	1317178	1266402
26	Sikkim	810429	871184	839817	867572
27	Telangana	0	15505323	5476704	6494820
28	Tripura	5373904	4495187	8660194	5760115
29	Uttaranchal	5305417	7354601	2385262	2411104
	Total	480572051	526184863	452342106	461970379

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

(Rs. in Lakhs)

S.No.	States	2013-14(A)	2014-15(A)	2015-16(RE)	2016-17(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	1497068	1092184	1242837	1500192
2	Bihar	1266847	1640172	2211041	2714720
3	Chhattisgarh	439177	636282	1021882	1267740
4	Goa	81458	92960	200830	275830
5	Gujarat	2186087	2326973	2442942	2593746
6	Haryana	365245	342483	601416	828790
7	Jharkhand	455448	521661	810632	1032890
8	Karnataka	1644612	1900384	2037298	2459848
9	Kerala	414630	411993	591629	939325
10	Madhya Pradesh	1061620	1162051	1719426	3017491
11	Maharashtra	1898193	1865816	2643535	2911748
12	Odisha	728653	1068483	1622121	1633105
13	Punjab	198225	286616	398971	437328
14	Rajasthan	1333029	1556896	2283562	2261330
15	Tamil Nadu	1657133	1673937	1876122	1960519
16	Uttar pradesh	2939930	4928860	6760528	6505400
17	West Bengal	661950	945904	1506550	1823503
	Special category				
18	Arunachal Pradesh	149189	136248	206706	179547
19	Assam	307569	377770	1070935	990457
20	Himachal Pradesh	177484	239008	308220	306913
21	Jammu and Kashmir	385862	452620	1155794	1605447
22	Manipur	107157	112362	148209	157869
23	Meghalaya	99066	103611	150956	121789
24	Mizoram	54168	85331	87247	115335
25	Nagaland	102588	86222	123518	98897
26	Sikkim	74242	87119	94314	77408
27	Telangana	0	796721	1552277	2777272
28	Tripura	139512	249766	366360	384213
29	Uttaranchal	357412	472535	478362	545679
	Total	20783554	25652968	35714220	41524331

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

(Rs. in Lakhs)

S.No.	States	2013-14(A)	2014-15(A)	2015-16(RE)	2016-17(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	30945	48334	13059	38613
2	Bihar	133253	174868	415732	295984
3	Chhattisgarh	18242	25774	53064	32707
4	Goa	19503	30600	89561	66591
5	Gujarat	81650	88802	94813	109775
6	Haryana	28216	29070	46752	52880
7	Jharkhand	17462	32633	72860	66289
8	Karnataka	50074	61846	76093	111742
9	Kerala	14804	13466	28992	17967
10	Madhya Pradesh	19631	25716	32478	57123
11	Maharashtra	103852	86531	199147	188825
12	Odisha	46988	38980	37449	41865
13	Punjab	21836	25227	36386	43074
14	Rajasthan	33437	53373	51226	80748
15	Tamil Nadu	60173	106361	200384	276366
16	Uttar Pradesh	346335	400868	597039	682400
17	West Bengal	30745	41957	88140	95478
	Special category				
18	Arunachal Pradesh	18781	12070	48695	81039
19	Assam	13163	13457	58762	48983
20	Himachal Pradesh	8102	8282	9902	12148
21	Jammu and Kashmir	64823	60801	96795	150190
22	Manipur	22032	20881	17076	8996
23	Meghalaya	8482	8238	9408	14264
24	Mizoram	5772	7421	17459	15586
25	Nagaland	18119	16095	13626	45902
26	Sikkim	16952	10952	14801	7260
27	Telangana	0	40572	32356	154040
28	Tripura	24560	33463	30509	24813
29	Uttaranchal	13790	21366	14966	28757
	Total	1271722	1538004	2497530	2850405

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

(Rs. in Lakhs)

S.No.	States	2013-14(A)	2014-15(A)	2015-16(RE)	2016-17(BE)
0	1	2	3	4	5
	Non Special category				
1	Andhra Pradesh	1528014	1140518	1255896	1538805
2	Bihar	1400100	1815040	2626773	3010704
3	Chhattisgarh	457419	662056	1074946	1300447
4	Goa	100961	123560	290391	342421
5	Gujarat	2267737	2415775	2537755	2703521
6	Haryana	393460	371553	648168	881670
7	Jharkhand	472910	554294	883492	1099179
8	Karnataka	1694686	1962230	2113391	2571590
9	Kerala	429433	425459	620621	957292
10	Madhya Pradesh	1081252	1187767	1751904	3074614
11	Maharashtra	2002045	1952347	2842682	3100573
12	Odisha	775640	1107463	1659570	1674970
13	Punjab	220061	311843	435357	480402
14	Rajasthan	1366466	1610269	2334788	2342078
15	Tamil Nadu	1717307	1780298	2076506	2236885
16	Uttar Pradesh	3286265	5329728	7357567	7187800
17	West Bengal	692694	987861	1594690	1918981
	Special category				
18	Arunachal Pradesh	167970	148318	255401	260586
19	Assam	320732	391227	1129697	1039440
20	Himachal Pradesh	185586	247290	318122	319061
21	Jammu and Kashmir	450685	513421	1252589	1755637
22	Manipur	129189	133243	165285	166865
23	Meghalaya	107547	111849	160364	136053
24	Mizoram	59940	92752	104706	130921
25	Nagaland	120706	102317	137144	144799
26	Sikkim	91196	98071	109115	84668
27	Telangana	0	837293	1584633	2931312
28	Tripura	164073	283229	396869	409026
29	Uttaranchal	371202	493901	493328	574436
	Total	22055276	27190972	38211750	44374736

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

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2013-14 (A)	Total Dev. Expenditure 2013-14 (A)	% of col. 3/2	Total Expenditure 2014-15(A)	Total Dev. Expenditure 2014-15 (A)	%of col. 6/5	Total Expenditure 2015-16 (RE)	Total Dev. Expenditure 2015-16 (RE)	% of col. 9/8	Total Expenditure 2016-17 (BE)	Total Dev. Expenditure 2016-17 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	Non Special category												
1	Andhra Pradesh	1528014	1497068	97.97	1140518	1092184	95.76	1255896	1242837	98.96	1538805	1500192	97.49
2	Bihar	1400100	1266847	90.48	1815040	1640172	90.37	2626773	2211041	84.17	3010704	2714720	90.17
3	Chhattisgarh	457419	439177	96.01	662056	636282	96.11	1074946	1021882	95.06	1300447	1267740	97.48
4	Goa	100961	81458	80.68	123560	92960	75.23	290391	200830	69.16	342421	275830	80.55
5	Gujarat	2267737	2186087	96.40	2415775	2326973	96.32	2537755	2442942	96.26	2703521	2593746	95.94
6	Haryana	393460	365245	92.83	371553	342483	92.18	648168	601416	92.79	881670	828790	94.00
7	Jharkhand	472910	455448	96.31	554294	521661	94.11	883492	810632	91.75	1099179	1032890	93.97
8	Karnataka	1694686	1644612	97.05	1962230	1900384	96.85	2113391	2037298	96.40	2571590	2459848	95.65
9	Kerala	429433	414630	96.55	425459	411993	96.83	620621	591629	95.33	957292	939325	98.12
10	Madhya Pradesh	1081252	1061620	98.18	1187767	1162051	97.83	1751904	1719426	98.15	3074614	3017491	98.14
11	Maharashtra	2002045	1898193	94.81	1952347	1865816	95.57	2842682	2643535	92.99	3100573	2911748	93.91
12	Odisha	775640	728653	93.94	1107463	1068483	96.48	1659570	1622121	97.74	1674970	1633105	97.50
13	Punjab	220061	198225	90.08	311843	286616	91.91	435357	398971	91.64	480402	437328	91.03
14	Rajasthan	1366466	1333029	97.55	1610269	1556896	96.69	2334788	2283562	97.81	2342078	2261330	96.55

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

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2013-14 (A)	Total Dev. Expenditure 2013-14 (A)	% of col. 3/2	Total Expenditure 2014-15(A)	Total Dev. Expenditure 2014-15 (A)	%of col. 6/5	Total Expenditure 2015-16 (RE)	Total Dev. Expenditure 2015-16 (RE)	% of col. 9/8	Total Expenditure 2016-17 (BE)	Total Dev. Expenditure 2016-17 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Tamil Nadu	1717307	1657133	96.50	1780298	1673937	94.03	2076506	1876122	90.35	2236885	1960519	87.65
16	Uttar pradesh	3286265	2939930	89.46	5329728	4928860	92.48	7357567	6760528	91.89	7187800	6505400	90.51
17	West Bengal	692694	661950	95.56	987861	945904	95.75	1594690	1506550	94.47	1918981	1823503	95.02
	Special Category												
18	Arunachal Pradesh	167970	149189	88.82	148318	136248	91.86	255401	206706	80.93	260586	179547	68.90
19	Assam	320732	307569	95.90	391227	377770	96.56	1129697	1070935	94.80	1039440	990457	95.29
20	Himachal Pradesh	185586	177484	95.63	247290	239008	96.65	318122	308220	96.89	319061	306913	96.19
21	Jammu and Kashmir	450685	385862	85.62	513421	452620	88.16	1252589	1155794	92.27	1755637	1605447	91.45
22	Manipur	129189	107157	82.95	133243	112362	84.33	165285	148209	89.67	166865	157869	94.61
23	Meghalaya	107547	99066	92.11	111849	103611	92.63	160364	150956	94.13	136053	121789	89.52
24	Mizoram	59940	54168	90.37	92752	85331	92.00	104706	87247	83.33	130921	115335	88.10
25	Nagaland	120706	102588	84.99	102317	86222	84.27	137144	123518	90.06	144799	98897	68.30
26	Sikkim	91196	74242	81.41	98071	87119	88.83	109115	94314	86.44	84668	77408	91.43
27	Telangana	-	-	-	837293	796721	95.15	1584633	1552277	97.96	2931312	2777272	94.75
28	Tripura	164073	139512	85.03	283229	249766	88.19	396869	366360	92.31	409026	384213	93.93
29	Uttaranchal	371202	357412	96.29	493901	472535	95.67	493328	478362	96.97	574436	545679	94.99
	All States	22055276	20783554	63.41	27190972	25652968	94.34	38211750	35714220	93.46	44374736	41524331	93.58

Source: State Finances A Study of Budget of 2016-17

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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 2013-14 (A)	Total Non-Dev. Expenditure 2013-14 (A)	% of col. 3/2	Total Expenditure 2014-15 (A)	Total Non-Dev. Expenditure 2014-15 (A)	% of col. 6/5	Total Expenditure 2015-16 (RE)	Total Non-Dev. Expenditure 2015-16 (RE)	% of col. 9/8	Total Expenditure 2016-17 (BE)	Total Non-Dev. Expenditure 2016-17 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
	Non Special category												
1	Andhra Pradesh	1528014	30945	2.03	1140518	48334	4.24	1255896	13059	1.04	1538805	38613	2.51
2	Bihar	1400100	133253	9.52	1815040	174868	9.63	2626773	415732	15.83	3010704	295984	9.83
3	Chhattisgarh	457419	18242	3.99	662056	25774	3.89	1074946	53064	4.94	1300447	32707	2.52
4	Goa	100961	19503	19.32	123560	30600	24.77	290391	89561	30.84	342421	66591	19.45
5	Gujarat	2267737	81650	3.60	2415775	88802	3.68	2537755	94813	3.74	2703521	109775	4.06
6	Haryana	393460	28216	7.17	371553	29070	7.82	648168	46752	7.21	881670	52880	6.00
7	Jharkhand	472910	17462	3.69	554294	32633	5.89	883492	72860	8.25	1099179	66289	6.03
8	Karnataka	1694686	50074	2.95	1962230	61846	3.15	2113391	76093	3.60	2571590	111742	4.35
9	Kerala	429433	14804	3.45	425459	13466	3.17	620621	28992	4.67	957292	17967	1.88
10	Madhya Pradesh	1081252	19631	1.82	1187767	25716	2.17	1751904	32478	1.85	3074614	57123	1.86
11	Maharashtra	2002045	103852	5.19	1952347	86531	4.43	2842682	199147	7.01	3100573	188825	6.09
12	Odisha	775640	46988	6.06	1107463	38980	3.52	1659570	37449	2.26	1674970	41865	2.50
13	Punjab	220061	21836	9.92	311843	25227	8.09	435357	36386	8.36	480402	43074	8.97
14	Rajasthan	1366466	33437	2.45	1610269	53373	3.31	2334788	51226	2.19	2342078	80748	3.45

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 2013-14 (A)	Total Non-Dev. Expenditure 2013-14 (A)	% of col. 3/2	Total Expenditure 2014-15 (A)	Total Non-Dev. Expenditure 2014-15 (A)	% of col. 6/5	Total Expenditure 2015-16 (RE)	Total Non-Dev. Expenditure 2015-16(RE)	% of col. 9/8	Total Expenditure 2016-17(BE)	Total Non-Dev. Expenditure 2016-17 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Tamil Nadu	1717307	60173	3.50	1780298	106361	5.97	2076506	200384	9.65	2236885	276366	12.35
16	Uttar pradesh	3286265	346335	10.54	5329728	400868	7.52	7357567	597039	8.11	7187800	682400	9.49
17	West Bengal	692694	30745	4.44	987861	41957	4.25	1594690	88140	5.53	1918981	95478	4.98
	Special Category												
18	Arunachal Pradesh	167970	18781	11.18	148318	12070	8.14	255401	48695	19.07	260586	81039	31.10
19	Assam	320732	13163	4.10	391227	13457	3.44	1129697	58762	5.20	1039440	48983	4.71
20	Himachal Pradesh	185586	8102	4.37	247290	8282	3.35	318122	9902	3.11	319061	12148	3.81
21	Jammu and Kashmir	450685	64823	14.38	513421	60801	11.84	1252589	96795	7.73	1755637	150190	8.55
22	Manipur	129189	22032	17.05	133243	20881	15.67	165285	17076	10.33	166865	8996	5.39
23	Meghalaya	107547	8482	7.89	111849	8238	7.37	160364	9408	5.87	136053	14264	10.48
24	Mizoram	59940	5772	9.63	92752	7421	8.00	104706	17459	16.67	130921	15586	11.90
25	Nagaland	120706	18119	15.01	102317	16095	15.73	137144	13626	9.94	144799	45902	31.70
26	Sikkim	91196	16952	18.59	98071	10952	11.17	109115	14801	13.56	84668	7260	8.57
27	Telangana	-	-	-	837293	40572	4.85	1584633	32356	2.04	2931312	154040	5.25
28	Tripura	164073	24560	14.97	283229	33463	11.81	396869	30509	7.69	409026	24813	6.07
29	Uttaranchal	371202	13790	3.71	493901	21366	4.33	493328	14966	3.03	574436	28757	5.01
	All States	22055276	1271722	5.77	27190972	1538004	5.66	38211750	2497530	6.54	44374736	2850405	6.42

Source: State Finances A Study of Budget of 2016-17

A Report of Reserve Bank of India

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.8632.93 lakh during 2016-17 and 5905.44 lakh during 2015-16.
- The total expenditure of Zila Parishad in Punjab was Rs. 5806.59 lakh during 2015-16 as compared to Rs.9599.87 lakh during 2016-17 Income of improvement trusts for Punjab was Rs.45072 lakh in 2015-16 and Rs.37163 lakh in 2016-17 where as the expenditure was Rs. 41021 lakh during 2015-16 and Rs.39968 lakh during 2016-17.

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	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)
2	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)
3	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)
4	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)
5	2014-15		32.22	54.91	365.40	-	-	4191.85	969.02	5613.40
			0.57	0.98	6.51	-	-	74.68	17.26	100.00
6	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
7	2016-17	3.00	61.91	61.2	436.79	-	166.82	5636.62	2266.59	8632.93
		0.03	0.72	0.71	5.06	-	1.93	65.29	26.26	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	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)
2	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)
3	2012-13	3890.46	-	-	143.91	80.11	445.55	4560.03
		(85.32)	-	-	(3.15)	(1.76)	(9.77)	(100.00)
4	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)
5	2014-15	4645.80	-	-	1.80	0.05	797.81	5445.46
		(85.31)	-	-	(0.03)	(0.01)	(14.65)	(100.00)
6	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
7	2016-17	3521.77	1400.10	0.00	159.55	0.00	4518.45	9599.87
		36.69	14.58	0	1.66	0.00	47.07	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)

S. No.	Year	Income	Expenditure
0	1	2	3
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
11	2016-17	3716325	3996839

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, 2016 was 11230. The Number of Indian Commercial banks were 6563, foreign banks were 4, Co-operative banks were 802 and Post office saving banks was 3861 respectively.

The total number of Schedule Commercial bank offices in Punjab was 6409 as on 31st December 2016. The deposits in these banks were to the tune of Rs.32938 crore and credits made by these banks were Rs.210142 crore. The percentage share of Punjab in total bank credit of all states was 3.01%. The share of Maharashtra was (32.99%) followed by Tamil Nadu (10.60%). Credit deposit ratio in Punjab was 61.42. Credit deposit ratio was highest (107.63%) in Maharashtra followed by Tamil Nadu (107.63%).

CHAPTER-5**Table no.5.1 Banking Development in Punjab****As on 31st December**

S.No.	Type of Bank	No. of Offices					
		2011	2012	2013	2014	2015	2016
0	1	2	3	4	5	6	7
1	Indian Commercial Banks	4231	4726	5413	5887	6210	6563
2	Foreign Banks	8	8	8	8	7	4
3	Co-operative Banks	804	802	802	802	802	802
4	Post Office Saving Banks Punjab Circle	3849	3850	3853	3856	3861	3861
5	All Type of Banks	8892	9386	10076	10553	10880	11230

Source : Reserve Bank of India

Table no.5.2 State-Wise Distribution of Offices ,Deposits and Bank Credit of Scheduled Commercial Banks December 2016

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
	Non Special category						
1	Andhra Pradesh	6919	13	261740	2.70	267816	3.83
2	Bihar	6672	16	301445	3.11	91523	1.31
3	Chhattisgarh	2478	11	124689	1.28	76964	1.10
4	Goa	699	3	63548	0.65	16517	0.24
5	Gujarat	7865	8	613487	6.32	423775	6.06
6	Haryana	4846	6	344992	3.55	187864	2.69
7	Jharkhand	2952	12	191967	1.98	50034	0.72
8	Karnataka	10266	6	799947	8.24	542359	7.76
9	Kerala	6527	5	426699	4.40	262246	3.75
10	Madhya Pradesh	6468	12	329506	3.40	205860	2.95
11	Maharashtra	12726	10	2137146	22.02	2305296	32.99
12	Odisha	4790	9	254547	2.62	91782	1.31
13	Punjab	6563	4	342138	3.52	210142	3.01
14	Rajasthan	7123	10	319976	3.30	219643	3.14
15	Tamil Nadu	10690	7	688282	7.09	740778	10.6
16	Uttar Pradesh	17065	13	899462	9.27	349849	5.01
17	West Bengal	8040	4	695486	7.17	346242	4.96
	Special category						
18	Arunachal Pradesh	151	9	11572	0.12	3091	0.04
19	Assam	2323	14	124635	1.29	50949	0.73
20	Himachal Pradesh	1574	5	83441	0.86	24437	0.35
21	Jammu and Kashmir	1797	7	96535	0.99	41030	0.59
22	Manipur	163	16	7034	0.07	3420	0.05
23	Meghalaya	346	8	21289	0.22	5676	0.08
24	Mizoram	183	6	7628	0.08	2750	0.04
25	Nagaland	159	15	9243	0.09	3171	0.05
26	Sikkim	130	5	7598	0.08	2045	0.03
27	Telangana	5227	7	400565	4.13	413738	5.92
28	Tripura	448	9	21324	0.22	7734	0.11
29	Uttaranchal	2059	5	119233	1.23	40761	0.58

Table no.5.3 State-wise percentage of credit to deposits of Scheduled Commercial Banks Dec.2015 and Dec.2016

(Rs. in Crores)

S.No.	States	Last Friday of (As on Dec.2015)			Last Friday of (As on Dec.2016)		
		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
	Non Special category						
1	Andhra Pradesh	197375	206895	104.82	261740	267816	102.32
2	Bihar	222406	73975	33.26	301445	91523	30.36
3	Chhattisgarh	101962	64599	63.36	124689	76964	61.72
4	Goa	54702	14319	26.18	63548	16517	25.99
5	Gujarat	493697	360873	72.99	613487	423775	69.08
6	Haryana	240160	168141	70.01	344992	187864	54.45
7	Jharkhand	150813	42387	28.11	191967	50034	26.06
8	Karnataka	658512	453088	68.8	799947	542359	67.80
9	Kerala	344364	211576	61.44	426699	262246	61.46
10	Madhya Pradesh	292437	165358	56.54	329506	205860	62.47
11	Maharashtra	2073163	2022607	97.56	2137146	2305296	107.87
12	Odisha	199344	77759	39.01	254547	91782	36.06
13	Punjab	277469	198615	71.58	342138	210142	61.42
14	Rajasthan	244814	213713	87.3	319976	219643	68.64
15	Tamil Nadu	668561	646656	96.72	688282	740778	107.63
16	Uttar Pradesh	693394	314869	45.41	899462	349849	38.89
17	West Bengal	579314	320062	55.25	695486	346245	49.78
	Special category						
18	Arunachal Pradesh	7557	2370	31.36	11572	3091	26.71
19	Assam	99025	39190	39.58	124635	50949	40.88
20	Himachal Pradesh	62967	20838	33.07	83441	24437	29.29
21	Jammu and Kashmir	75773	33772	44.93	96535	41030	42.50
22	Manipur	5057	2267	44.83	7034	3420	48.62
23	Meghalaya	17289	4301	24.88	21289	5676	26.66
24	Mizoram	5069	2135	42.12	7628	2750	36.05
25	Nagaland	6750	2470	36.59	9243	3171	34.31
26	Sikkim	5534	1567	28.32	7598	2045	26.91
27	Telangana	334854	350214	104.59	400565	413738	103.29
28	Tripura	16326	5434	33.28	21324	7734	36.27
29	Uttaranchal	91936	30582	33.26	119233	40761	34.19

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				
		2011-2012	2013-2014	2014-15	2015-16	2016-17
0	1	2	3	4	5	6
	Non Special category					
1	Andhra Pradesh	-1204.60	-958.10	-1126.44	507.13	1196.41
2	Bihar	-1064.66	1668.49	1913.58	3014.82	2890.64
3	Chhattisgarh	-35.21	278.69	237.88	720.97	808.95
4	Goa	707.57	-3.44	-57.69	54.8	42.02
5	Gujarat	-625.72	365.84	-478.15	3105.1	1744.39
6	Haryana	67.05	437.69	444.4	1573.09	1778.41
7	Jharkhand	3.66	194.94	337.55	1352.33	1042.43
8	Karnataka	-2130.06	237.67	446.44	2938.5	2739.11
9	Kerala	-2655.12	220.49	57.33	1269.33	1717.41
10	Madhya Pradesh	-53.58	1617.24	579.22	1501.17	1582.86
11	Maharashtra	76.83	-46.14	-1318.91	1117.23	2902.19
12	Odisha	816.70	1007.70	1104.57	2552.09	2300.49
13	Punjab	214.02	1013.49	925.82	3276.83	3819.42
14	Rajasthan	-456.48	-35.86	-351.83	770.5	2281.01
15	Tamil Nadu	-1735.41	-446.01	-970.68	1979.4	3510.01
16	Uttar Pradesh	-1968.71	3487.74	2634.01	6037.37	6573.79
17	West Bengal	-51.88	2399.22	2221.39	8383.03	5644.04
	Special category					
18	Arunachal Pradesh	463.97	43.55	55.58	94.04	97.80
19	Assam	-34.18	707.04	718.53	1316.24	1507.01
20	Himachal Pradesh	-2717.25	852.73	815.02	1458.27	1633.38
21	Jammu and Kashmir	637.07	384.63	354.92	646.73	663.23
22	Manipur	-3.57	-4.65	12.24	20.03	37.06
23	Meghalaya	0.55	59.03	37.47	36.91	65.86
24	Mizoram	-62.04	5.39	4.99	9.9	(-)5.50
25	Nagaland	-125.45	-4.51	5	28.02	27.21
26	Sikkim	-5.78	12.10	12.3	11.00	14.09
27	Telangana				1076.02	630.89
28	Tripura	16.85	111.73	171.67	320.15	344.72
29	Uttaranchal	-105.52	743.64	807.82	1355.75	1410.92

Table no.5.5 Small Saving Schemes in Punjab

(Rs. in Thousands)

S.No.	Name of Schemes	1990-91	2000-01	2011-12	2013-14	2014-15	2015-16	2016-17
0	1	2	3	4	5	6	7	8
1	Post of Saving Bank Deposits							
	i) Gross Receipts	1480735	4827438	41080900	45954044	5495101	8430968	119784255
	ii) Encashment	1287433	4442172	39765257	43661177	5349099	8023374	111559372
	iii) Net Receipts	193302	385266	1315643	2292867	146002	407594	8224883
2	10 Year Cumulative Time Deposits							
	i) Gross Receipts	16538	0.03	-	-	1469199	-	-
	ii) Encashment	45162	0.00	-	-	1475045	-	-
	iii) Net Receipts	-28624	0.03	-	-	-5846	-	-
3	Five Year Post office Deposits							
	i) Gross Receipts	411506	3598705	12343737	13800504	-	1560309	16627141
	ii) Encashment	272129	1136457	11558622	11303045	-	1416322	12271343
	iii) Net Receipts	139377	1862248	785115	2497459	-	143987	4355797
4	Post office time Deposits							
	i) Gross Receipts	209926	4095167	-	-	-	-	-
	ii) Encashment	227517	2308017	-	-	-	-	-
	iii) Net Receipts	-17591	1787150	-	-	-	-	-
5	National Saving Certificates II to V issue							
	i) Gross Receipts	0	0	-188240	-	-	-	-
	ii) Encashment	292	0	-2	23	0.28	-	3
	iii) Net Receipts	-292	0	-188238	-23	-0.28	-	-3
6	National Savings Certificates VI to VII issue							
	i) Gross Receipts	0	0	5331	-	-	-	-
	ii) Encashment	104299	0	12794	63521	1628	695	36451
	iii) Net Receipts	-104299	0	-7463	-63521	-1628	-695	-36451
7	Public Provident Funds							
	i) Gross Receipts	482014	4913417	5591596	7842982	886561	1071759	12153188
	ii) Encashment	2780	892570	1769769	2147453	294436	314850	2990159
	iii) Net Receipts	449234	4020847	3821817	5695529	592125	756909	9163028
8	N.S.C & Old Certificates							
	i) Gross Receipts	0	0	2909	-	-	5	-
	ii) Encashment	956802	19965	1570	-	-	142	-
	iii) Net Receipts	-956802	-19965	1339	-	-	-137	-
9	Indra Vikas Patra							
	i) Gross Receipts	771416	2875	-81595	-	-	-	-
	ii) Encashment	0	(-)111921	-811	2115	252	-537	265
	iii) Net Receipts	771416	-1116346	-80784	-2115	-252	-537	-265

S.No.	Name of Schemes	1990-91	2000-01	2011-12	2013-14	2014-15	2015-16	2016-17
0	1	2	3	4	5	6	7	8
10	Monthly Income Schemes							
	i) Gross Receipts	254701	6000462	9747599	6346395	702255	1247429	11337200
	ii) Encashment	25423	1154807	17305874	7096133	942501	1583203	16366366
	iii) Net Receipts	229278	4845655	-7558275	-749738	-240246	-335174	-5029166
11	N.S.S.							
	i) Gross Receipts	637626	79027	76620	118033	9004	5663	115209
	ii) Encashment	6310	184408	153790	114828	11151	9686	67245
	iii) Net Receipts	631316	(-)105381	-77170	3205	-2147	-4023	47964
12	N.S.S (1992)							
	i) Gross Receipts	0	8938	27013	63462	74	164	-11516
	ii) Encashment	0	12979	77437	3320	346	387	1941
	iii) Net Receipts	0	(-)4041	-50424	60142	-272	-223	-13458
13	Kisan Vikas Patra							
	i) Gross Receipts	1850411	15414010	2525226	5467	148544	1138775	6004847
	ii) Encashment	10614	6199690	6318578	10063800	1007091	971450	4903604
	iii) Net Receipts	1339797	9214320	-3793352	-10058333	-858547	167325	1101243
14	National Savings							
	i) Gross Receipts	574290	4254686	4097135	7506063	748866	530420	5477409
	ii) Encashment	2377	1002650	4004813	2665495	230553	360543	5588299
	iii) Net Receipts	571913	3255036	92322	4840568	518313	169877	-110891
15	Deposit Scheme relating to Govt. Employees							
	i) Gross Receipts	-	-	-	1243780	119566	49660	20
	ii) Encashments	-	-	-	-80602	-3748	284	19826
	iii) Net Receipts	-	-	-	1324382	115818	49376	-19806
16	Time Deposits 1-2-3-5							
	i) Gross Receipts	-	-	16670052	-	-	-	-
	ii) Encashments	-	-	19557024	-	-	-	-
	iii) Net Receipts	-	-	-2886972	-	-	-	-
17	5 year cumulative time Deposits							
	i) Gross Receipts	-	-	-	27112139	3457746	4912809	46148110
	ii) Encashment	-	-	-	21233863	2660591	3313981	44510909
	iii) Net Receipts	-	-	-	5878276	797155	1598828	1637201
18	Sr. Citizens Saving Schemes							
	i) Gross Receipts	-	-	1449741	666495	90683	-	-
	ii) Encashment	-	-	2972656	1561974	262749	-	-
	iii) Net Receipts	-	-	-1522915	-8955479	-172066	-	-
19	MGNREGA							
	i) Gross Receipts	-	-	-	176951	14905	172532	3528722
	ii) Encashment	-	-	-	218812	-	9	1278632
	iii) Net Receipts	-	-	-	-41861	14905	172523	2250090
20	SUKANAYA							
	i) Gross Receipts	-	-	-	-	-	-	2102053
	ii) Encashment	-	-	-	-	-	-	-103523
	iii) Net Receipts	-	-	-	-	-	-	2205575