

Planning Commission
(Financial Resources Division)

FR Brief : Uttarakhand 2012-13 (Annual Plan)

A. Economic Profile: UTTARAKHAND

Annex-I contains Table 1 to 3. Table 1 provides the growth performance and Table 2 indicates the per capita NSDP of Uttarakhand, its neighbouring States, other Special category States (SCS) and All India. Table-3 provides the trends in sector-wise growth rates of the State.

B. Fiscal Overview of UTTARAKHAND

Annex-II contains Table 4-9. Table-4 presents the trends in Fiscal deficit, Revenue deficits, outstanding liabilities, as % of GSDP. Table-5 provides the trends ratio of State's Own Tax Revenue–GSDP of Uttarakhand and its neighbouring States. Table-6 and Table 7 compares the Public Expenditure ratio and Social allocation ratio of Uttarakhand and its neighbouring States. Table-8 presents the per capita Revenue Receipts and Plan expenditure. Table-9 provides the fiscal overview of the State.

C. Plan Performance of the State: Uttarakhand

Achievement of approved Plan Outlay of the Tenth Plan and Eleventh Plan are shown below:

(Rs crore)

Year	Originally Approved Outlay	Central Assistance (Grants)	Central Assistance as % of Approved Outlay	Actual Expenditure*	Actual Exp. as % of Approved Outlay	GSDP	Actual Expenditure as % of GSDP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	(Rs. crore)		(%)	(Rs. crore)	(%)	(Rs. crore)	(%)
2002-03	1553.13	1339.55	86.25	1449.44	93.32	18473	7.85
2003-04	1575.00	1485.15	94.30	1677.79	106.53	20439	8.21
2004-05	1810.40	1910.37	105.52	1916.74	105.87	24786	7.73
2005-06	2700.00	1283.55	47.54	2768.86	102.55	29951	9.24
2006-07	4000.00	1340.82	33.52	3250.00	81.25	36796	8.83
Total X th Plan	11638.53	7359.44	63.23	11062.83	95.05	130571	8.47
2007-08	4378.63	2238.33	51.12	3944.88	90.09	45856	8.60
2008-09	4775.00	2811.30	58.88	3653.57	76.51	56042	6.52
2009-10	5800.81	3417.14	58.91	5800.81	100.00	66400	8.74
2010-11	6800.00	3388.30	49.83	4475.10	65.81	75476	5.93
2011-12	7800.00	3698.82	47.42	5165.83	66.23	87350	5.91
Total XI th Plan	29554.44	15553.89	52.63	23040.18	77.96	331124	6.96

Source: (i) \$ As per State Government.

(ii) GSDP: CSO (As per 1999-00 Series upto 2003-04) and from 2004-05 onwards as per 2004-05 Series.

(iii) GSDP estimated for 2012-13 is Rs. 98356 crore (12.6 % over previous year).

**D. ASSUMPTIONS UNDERLYING THE ESTIMATION OF 2012-13 ANNUAL PLAN –
UTTARAKHAND**

Indicators	Percentage Increase over 2011-12 LE
Share in Central Taxes	As per Union Budget 2012-13 BE (19.3% over 2011-12 LE)
State Own Tax Revenues	15.7 %
Own Non Tax Revenues	4%
Interest Payments	18.8 %
Pension payments	16.7 %

E. 13TH FINANCE COMMISSION GRANTS:

As per the recommendation of the 13th Finance Commission the total Grants for Uttarakhand for the year 2012-13 is Rs. 980.65 crore. The details are given as under:-

(Rs. Crore)

Sl. No.	Grants	2010-11	2011-12	2012-13
Plan Grants				
1	Elementary Education	31.00	35.00	40.00
2	Protection of Forests	25.68	25.68	51.36
3	Incentive for Issuing UIDs	7.20	7.20	7.20
4	District Innovation Fund	0.00	6.50	0.00
5	State specific Needs	0.00	175.00	175.00
A	Total Plan Grants	63.88	249.38	273.56
Non- Plan Grants				
1	Non Plan Revenue Deficit Grant	0.00	0.00	0.00
2	Performance Incentive	400.00	300.00	300.00
3	Local Bodies (Total)	72.70	113.20	166.30
<i>i</i>	Local Bodies (General Basic)	72.70	84.40	98.60
<i>ii</i>	Local Bodies (General Performance)	0.00	28.80	67.70
<i>iii</i>	Local Bodies (Spl. Area Basic Grants)	0.00	0.00	0.00
<i>iv</i>	Local Bodies (Spl Area Performance)	0.00	0.00	0.00
4	Disaster Relief Fund (Centre Share)	105.89	111.19	116.75
5	Capacity Building	4.00	4.00	4.00
6	Water Sector	0.00	19.00	19.00
7	Delivery of Justice	20.44	20.44	20.44
8	Grant for State Statistical Systems	2.60	2.60	2.60
9	Maintenance of Roads and Bridges	0.00	71.00	78.00
10	Employee & Pension database	2.50	0.00	0.00
B	Total Non Plan Grants	608.13	641.43	707.09
TOTAL GRANTS (A+B)		672.01	890.81	980.65

F. Salary and Pay revision: Uttarakhand

(Rs. crore)

ITEMS	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Pre Actual	2011-12 LE	2012-13 State Est.
Salary(Non Plan-Non Dev. Exp)	552.57	812.43	1100.00	1174.57	1293.02	1293.02
Salary (Non Plan-Dev. Exp)	1702.86	2199.29	3138.00	3336.55	3823.63	3823.63
Total salaries	2255.43	3011.72	4238.00	4511.12	5116.65	5116.65
<i>Annual growth (%) over previous year</i>						
Salary(Non Plan-Non Dev. Exp)	--	35.4	6.8	10.1	10.1	22.7
Salary (Non Plan-Dev. Exp)	--	42.7	6.3	14.6	14.6	28.9
Total salaries	--	40.7	6.4	13.4	13.4	27.3

G. SCHEME OF FINANCING 2012-13 ANNUAL PLAN

Draft Scheme of Financing (SOF) for 2012-13 Annual Plan is placed at **Annex III**. Estimation of Schemewise ACAs is placed at **Annex IV**. Balance of Current Revenue (BCR) in details is at **Annex V**.

H. ISSUES PERTAINING TO THE STATE FINANCES:

- i) **Desired Plan Size:** The desired Plan size of the State for Annual Plan 2012-13 is Rs 8212.60 against the Annual Plan size of Rs. 7800 crore during 2011-12. The share of Central Taxes as per 2012-13(BE), Non Plan grants as per 13th Finance Commission, Schemewise ACA as per subject divisions have been included. The estimates include Normal Central Assistance of Rs.1372.54 crore. The MoF ceiling for 2012-13 for Uttarakhand is Rs. 3433 crore.
- ii) **Public Sector Enterprises & Local Bodies:** The State Govt. estimates does not include PSE resources for 2012-13. The contribution from Public Sector Enterprises of Rs 1311.23 crore and resources of Local Bodies of Rs.43.56 crore totaling Rs. 1354.79, as in 2011-12 (AP) has been included in FR estimates for the Annual Plan 2012-13.
- iii) **ACA for Externally Aided Projects(EAPs):** State Govt. has projected allocation under ACA for Externally Aided Projects (EAPs) of Rs. 1354.31 crore (grants) for 2012-13.
- iv) **Borrowing Ceiling:**

(Rs. crore)

Sl. No.	Items	2008-09	2009-10	2010-11	2011-12	2011-12	2012-13
1	State Govt. Budgetary Borrowings (BB)	1425	1722	1734	2738	2738	3433
2	M/o Finance Ceiling	880	977	1734	2738	2738	3433
3	GSDP - Current Prices (2004-05 series)	56042	66400	75476	87350	87350	98356
4	BB as % GSDP	2.5	2.6	2.3	3.1	3.1	3.5
5	MoF Ceiling as % GSDP	1.6	1.5	2.3	3.1	3.1	3.5

v) The One time ACA/SPA from 2005-06 for Uttarakhand is as follows:

(Rs. crore)

Year/ Items	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
One Time ACA (Grants)	0.00	180.00	247.50	270.00	603.50 (includes Rs. 400 crore for Maha Kumb mela)	---	---
SPA (Grants)	90.00	0.00	360.00 (includes Rs. 60 cr. SCA)	600 crore (includes Rs. 500 cr. SCA and Rs. 100 Cr. SPA)

Table-1
Percentage of Growth of GSDP over previous year
(constant 2004-05 prices)

Sl. No.	States	(In %)						
		2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
1	Arunachal Pr.	2.75	5.25	12.06	8.73	14.80	7.87	3.65
2	Assam	3.40	4.65	4.82	5.72	7.98	7.34	8.42
3	Himachal Pr.	8.43	9.09	8.55	7.42	8.12	8.80	7.59
4	J & K	5.78	5.95	6.40	6.46	4.80	6.63	6.78
5	Manipur	6.35	2.00	5.96	6.56	7.63	6.16	6.24
6	Meghalaya	7.91	7.74	4.51	12.94	9.03	9.39	9.54
7	Mizoram	6.97	4.78	10.98	13.34	10.39	9.18	N.A
8	Nagaland	10.22	7.80	7.31	6.34	4.36	3.98	3.93
9	Sikkim	9.83	5.97	7.61	16.39	31.87	8.94	N.A
10	Tripura	5.82	8.28	7.70	9.44	8.62	8.74	8.87
11	Uttarakhand	14.05	14.12	17.84	12.68	11.12	7.37	8.80
All-India GDP(2004-05 base)		9.48	9.57	9.32	6.72	8.39	8.39	6.88

Source: CSO GSDP (2004-05) as on 01.03.2012

Table-2
Per Capita NSDP at current prices

Sl. No.	States	(Rs. in crores)							
		2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
1	Arunachal Pr.	26610	28054	30000	34352	39656	48662	55789	62213
2	Assam	16782	18396	19737	21290	24099	27464	30569	33633
3	Himachal Pr.	33348	36949	40393	43966	49903	56706	65535	73608
4	J & K	21734	23240	25059	27448	30212	33665	37496	41833
5	Manipur	18640	20395	21419	23093	24773	27332	29684	32284
6	Meghalaya	24086	26284	30952	34229	40268	45006	50427	56643
7	Mizoram	24662	26698	28764	32488	38553	43467	48591	N.A
8	Nagaland	30441	33792	36568	39985	46207	49465	52643	56116
9	Sikkim	26693	30256	32203	36452	46989	68731	81159	N.A
10	Tripura	24394	26668	29081	31111	35587	39949	44965	50750
11	Uttarakhand	24726	29423	35111	42619	50676	59316	66368	75604
All-India NSDP		24143	27131	31206	35825	40775	46117	53331	60972

Source: CSO - GSDP (2004-05 series) as on 01.03.2012

Table 3
Sectoral Real Growth Rates of GSDP – Uttarakhand

Sector	10 th Plan target	10 th Plan Achievement	11 th Plan Target	(percent)					11 th Plan Achievement
				2007-08	2008-09	2009-10	2010-11	2011-12	
Primary	3.5	3.3	3.0	2.10	-4.66	10.34	3.23	2.84	2.77
Secondary	7.0	20.5	12.0	23.26	13.29	7.46	8.68	9.75	12.49
Services	8.7	10.6	11.0	20.21	17.81	13.67	7.61	9.66	13.79
Total	6.8	11.7	9.9	17.84	12.68	11.12	7.37	8.80	11.56

Source: Central Statistical Office & 11th Plan Document.

Table 4
Fiscal Profile of the State - Uttarakhand

(As % GSDP at current prices)

Items/ Years	2007-08	2008-09	2009-10	2010-11 Pre Actual	2011-12 (BE)	2012-13 (BE/Est)
States Own Tax Revenues	5.97	5.43	5.36	5.84	5.45	5.89
Revenue Deficit (-)	1.39	0.43	-1.76	-0.02	0.35	0.36
Fiscal Deficit (-)	3.80	3.29	4.19	3.65	3.00	3.22
Primary Deficit (-)	-1.41	-1.17	-2.18	-1.69	-0.92	-1.16
Outstanding Liabilities (OL)	28.43	25.77	25.65	25.75	24.87	18.86
Interest Payment/ Total Revenue Receipts (%)	13.89	13.75	14.10	12.04	12.38	12.69

Source: BOE- 2012-13 and GSDP as per CSO (as on 1.3.2012)

Table 5
States Own Tax Revenue as % of GSDP at current prices – Uttarakhand

(As % GSDP at current prices)

States	2007-08	2008-09	2009-10	2010-11 Pre Actual	2011-12 (BE)	2012-13 (BE/Est.)
Himachal Pradesh	5.8	5.4	5.5	6.4	5.8	6.95
Jammu & Kashmir	8.05	7.71	7.00	6.71	7.79	8.05
Uttarakhand	5.97	5.43	5.36	5.84	5.45	5.89

Table 6
Public Expenditure Ratio

(% of GSDP at current prices)

States	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10(RE)	2010-11(BE)
Himachal Pr.	31.7	30.8	27.9	28	30.6	30.2	30.8	28.6
Jammu & Kashmir	42.3	43.4	43.2	48.8	45.0	50.0	47.6	54.6
Uttarakhand	21.7	23.9	26.0	27.9	26.1	26.9	26.0	28.6

Note: Data from Finance Accounts (year ending)

Table 7
Social Sector Expenditure ratio

(Per cent)

State	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10(RE)	2010-11(BE)
Himachal Pr.	29.8	29.0	29.0	32.7	33.0	35.2	36.6	35.5	34.8
Jammu & Kashmir	28.8	28.3	27.9	29.9	31.3	30.0	29.9	30.6	30.8
Uttarakhand	35.2	32.7	36.6	36.3	37.9	37.4	38.4	39.3	42.2
All States	32.6	28.4	29.6	33.7	33.9	35.3	37.6	39.1	39.2
SCS	31.6	31.0	31.8	32.5	33.0	33.6	34.1	34.7	33.3

Source: RBI

Ratio of Social sector exp to total expenditure.

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

Table 8
Per Capita Profile: Uttarakhand

(Rupees)

Per Capita	2007-08	2008-09	2009-10	2010-11 Pre Act	2011-12 BE
Own Tax Revenue	2880	3153	3632	4431	4720
Total Revenue Receipts	8297	8943	9680	12363	14513
Total Plan Expenditure	4401	4342	3888	5637	6510
Total Expenditure	11026	11977	14487	16686	19206

Table 9
Fiscal Overview: Uttarakhand

(Rs. crore)

Sl. No.	Item/Year	2007-08	2008-09	2009-10	2010-11 (BE)	2010-11 Pre Actual	2011-12 (BE)	2012-13 (BE/Estt.)
1	2	3	4	5	6	7	8	9
1	Tax Revenue	4166.45	4551.50	5109.05	6368.90	6750.08	7715.05	9133.43
1a	State's Own Tax Revenue	2738.77	3044.98	3559.11	4024.3	4405.48	4759.74	5793.93
1b	Share in Central Taxes	1427.68	1506.52	1549.94	2344.6	2344.6	2955.31	3339.50
2	Non Tax Revenue	3724.64	4083.39	4377.08	5789.89	5542.59	6919.94	6854.61
2a	State's Own Non- Tax Revenue	668.38	699.36	631.86	1115.00	652.61	1647.11	1412.15
2b	Grants	3056.26	3384.03	3745.22	4674.89	4889.98	5272.83	5442.46
3	Total Revenue Receipts	7891.09	8634.89	9486.13	12158.79	12292.67	14634.99	15988.04
4	Capital Receipts	1977.76	2273.24	3137.21	2662.88	3354.62	3705.96	4808.77
5	Total Receipts	9868.85	10908.13	12623.34	14821.67	15647.29	18340.95	20796.81
6	Revenue Expenditure	7254.56	8395.36	10657.48	11996.69	12306.03	14325.69	15631.81
6a	Plan	1833.86	2174.47	2299.05	2974.07	3157.5	3180.85	3300.00
6b	Non-Plan Revenue Expenditure	5420.70	6220.89	8358.43	9022.62	9148.53	11144.84	12331.81
	of Which							
	i) Interest Payments	1095.93	1187.51	1337.97	1578.93	1479.58	1812.03	2029.63
	ii) Pensions	622.87	828.25	1304.65	1027.8	1141.71	1414.95	1471.71
	iii) Salaries	2302.28	3349.91	4811.21	5033.07	4511.12	5670.25	6592.06
	vi) Others							
7	Capital Expenditure	3232.00	3169.29	3539.48	3455.26	4284.73	5041.22	5843.56
7a	Plan	2352.27	2017.93	1511.11	2143.31	2447.52	3383.44	3600.00
7b	Non Plan	879.73	1151.36	2028.37	1311.95	1837.21	1657.78	2243.56
8	Capital Outlay	2234.82	2016.33	2136.73	2005.09	2200.34	3094.58	3417.99
8a	Plan	2156.52	1902.48	1482.46	1994.47	2179.86	3078.23	3400.00
8b	Non Plan	78.30	113.85	654.27	10.62	20.48	16.35	17.99
9	Loans & Advances	212.54	121.71	30.05	150.54	642.75	307.91	153.00
9a	Plan	195.75	115.44	28.64	148.84	125.65	305.21	150.00
9b	Non Plan	16.79	6.27	1.41	1.7	517.1	2.7	3.00
10	Total Expenditure	10486.56	11564.65	14196.96	15451.95	16590.76	19366.91	21475.36
10a	Plan	4186.13	4192.40	3810.16	5117.38	5605.02	6564.29	6900.00
10b	Non Plan	6300.43	7372.25	10386.80	10334.57	10985.74	12802.62	14575.36
11	Revenue Deficit (-) /Surplus(+)	636.53	239.53	-1171.35	162.10	-13.36	309.30	356.23
12	Fiscal Deficit	-1742.40	-1844.96	-2783.32	-1747.15	-2752.08	-2618.23	-3168.90
13	Primary Deficit (-) /Surplus(+)	-646.47	-657.45	-1445.35	-168.22	-1272.50	-806.20	-1139.27
14	Total Outstanding Liabilities(as at the end of the year)	13037.46	14443.35	17029.45	18263	19438.06	21720.33	18551.43
15	GSDP (at current prices) CSO(2004-05 series)	45856	56042	66400	75476	75476	87350	98356
16	Population (in mn.)	0.9511	0.9656	0.9800	0.9943	0.9943	1.0084	1.0084

DRAFT SCHEME OF FINANCING (SOF) FOR THE ANNUAL PLAN 2012-13 UTTARAKHAND

(Rs. crore)

	Items	2008-09	2009-10	2010-11 Pre Actual	2011-12 AP	2011-12 LE	2012-13 State Estimates	2012-13 FR Estimates
	1	2	3	4	5	6	7	8
A.	State Government							
1.	State's Own Resources	283.22	-642.26	-201.91	943.39	245.41	(-)-818.85	(-)-813.40
a	Balance from Current Revenues	299.78	-1338.12	-341.64	546.26	-51.71	(-)1277.52	(-)1277.52
b	MCR (excluding deductions for repayment of loans)	-66.56	470.46	73.25	47.75	47.75	60.73	60.73
c	Plan Grants from GOI (TFC)	50.00	140.40	66.48	249.38	249.38	273.56	273.56
d	ARM		85.00		100.00	0.00	87.00	92.45
e	Adjustment of Opening balance							
2.	State Government's Budgetary Borrowings (i-ii)	1424.58	1721.75	1734.00	1803.00	1804.39	2790.55	3433.00
I)	Gross Borrowings (a to e)	1680.52	2020.70	2141.53	2364.06	2365.45	3284.01	3926.46
a	Net Accretion to State Provident fund	389.60	500.00	200.00	240.00	240.00	300.00	300.00
b	Gross small savings	188.98	700.00	600.00	1000.00	530.18	1100.00	1100.00
c	Net Market Borrowings	884.43	600.00	975.53	688.06	1159.27	1438.81	2081.46
d	Gross Negotiated Loans (i to iv)	199.39	220.70	366.00	416.00	416.00	445.00	445.00
	1) NABARD	192.13	205.70	350.00	400.00	400.00	440.00	440.00
	2) Other (specify)(NCDC)	7.26	15.00	16.00	16.00	16.00	5.00	5.00
e	Bonds / Debentures	--	--	--	--	--	--	--
II)	Repayments (a to d)	255.94	298.95	407.53	561.06	561.06	493.46	493.46
a	Repayments to GOI Loans	33.52	34.25	26.61	45.33	45.33	30.00	30.00
b	Repayments to NSSF	75.00	104.50	152.90	291.63	291.63	234.10	234.10
c	Repayments to Negotiated Loans	90.22	103.00	135.76	166.90	166.90	167.16	167.16
d	d. Others Repayments	57.20	57.20	57.20	57.20	57.20	62.20	62.20
3.	Central Assistance (a+b+c)	1897.07	2592.24	3388.30	3698.82	3083.33	3841.15	4225.61
a	Normal Central Assistance	839.15	1049.37	1154.38	1237.05	1235.31	1358.84	1372.54
b	ACA for EAP	161.02	500.00	969.52	962.00	464.00	1354.31	1354.31
c	Others	896.90	1042.87	1264.40	1499.77	1384.02	1128.00	1498.76
i)	Scheme wise ACA			904.40	899.77	784.02		898.76
ii)	Special Plan Assistance (SPA)			60.00	100.00	100.00		100.00
iii)	Special Central Assistance (SCA)(Untied)			300.00	500.00	500.00		500.00
	Total A: State Government Resources (1+2+3)	3604.87	3671.73	4920.39	6445.21	5133.13	5810.00	6845.21
B.	Total B: Resource of Public Sector Enterprises (PSE)	424.97	996.66	1397.45	1397.45	1311.23	--	1311.23
C.	Total C: Resource of Local Bodies	64.66	75.84	90.00	90.00	43.56	--	43.56
D.	AGGREGATE PLAN RESOURCES (A+B+C)	4094.49	4744.23	6407.84	7800.00	6487.92	5810.00	8200.00

COMPONENTS OF ADDITIONAL CENTRAL ASSISTANCE (ACA) FOR SPECIAL AND OTHER PROGRAMMES : 2012-13(AP) - UTTARAKHAND

(Rs. crore)

Sl. no.	Schemes/Programmes	2011-12 (AP)	2012-13 (Est.)
		(Grants)	
1	AIBP	321.09	400.00
2	JNNURM	231.71	239.47
3	TSP	1.61	1.98
4	Grants Under Proviso to Article 275	3.23	3.56
5	Border Areas Development Programme	32.98	35.65
6	Roads and Bridges	32.60	34.01
7	National Social Assistance Programme (NSAP)	60.87	89.63
8	National E-Governance Action Plan (NEGAP)	3.36	2.86
9	Backward Region Grant Fund (BRGF)	44.85	47.24
10	Rashtriya Krishi Vikas Yojana (RKVY)	167.48	44.36
	TOTAL	899.78	898.76

BALANCE FROM CURRENT REVENUES FOR ANNUAL PLAN 2012-13 AP UTTARAKHAND

(Rs. Crore)

Sl. No.	Items	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Pre Actual	2011-12 (AP)	2011-12 LE	2012-13 State Estimates
1	2	3	4	5	6	7	8	9
I.	NON-PLAN REVENUE RECEIPTS (1 to 4)	6124.33	6520.52	6923.77	8806.89	10463.07	9865.09	11287.97
1.	Share in Central Taxes	1427.70	1506.52	1549.94	2344.60	2955.31	2839.17	3388.45
2.	State's Own Tax revenues	2738.70	3044.98	3559.04	4405.48	4869.74	5169.74	5980.25
3.	State's own Non-Tax Revenues	668.38	699.35	631.84	652.61	1943.47	1161.63	1208.17
4.	Non-Plan Grants (4.1 to 4.4)	1289.55	1269.67	1182.95	1404.20	694.55	694.55	711.10
4.1	Revenue Deficit Grants	1115.02	992.02	830.43				0.00
4.2	Central share of Calamity Relief Fund	73.19	112.47	76.39	627.55	111.19	111.19	116.75
4.3	Local Bodies	16.20	31.50	64.80	71.88	113.20	113.20	166.30
4.4	Other Non Plan Grants	85.14	133.68	211.33	704.77	470.16	470.16	428.05
II.	NON-PLAN REVENUE EXPENDITURE (5 to 8)	5457.05	6220.74	8067.08	9148.53	9916.80	9916.80	12565.49
5.	Non-Development Expenditure (5.1 to 5.5)	2652.95	3098.96	3912.08	4159.52	4583.54	4583.53	5436.22
5.1	Interest Payments	1095.26	1187.51	1337.97	1479.58	1812.03	1705.24	2025.00
5.2	Appropriation for reduction/avoidance of debt	135.00	55.00	135.00	125.00	150.00	150.00	160.00
5.3	Pension Payments	622.87	828.25	1047.30	1141.71	1233.76	1233.76	1439.80
5.4	Salaries	552.57	812.43	1100.00	1174.57	1293.02	1293.02	1586.28
5.5	Others	247.25	215.77	291.81	238.66	94.73	201.51	225.14
6.	Developmental Expenditure (6.1 to 6.2)	2495.19	2847.07	3850.00	4581.33	4783.27	4783.27	6281.35
6.1	Salaries	1702.86	2199.29	3138.00	3336.55	3823.63	3823.63	4927.01
6.2	Others	792.32	647.78	712.00	1244.78	959.64	959.64	1354.34
7.	Salary expenditure for new posts *							
8	Statutory Transfers to Local Bodies	308.91	274.71	305.00	407.68	550.00	550.00	847.92
8.1	Urbal Local Bodies	123.56	109.88	122.00	163.07	220.00	220.00	423.96
8.2	Rural Local Bodies	185.35	164.83	183.00	244.61	330.00	330.00	423.96
9	Plan transfer to local Bodies & PSEs (Excl. CSS)							
III.	BCR Without ARM (I-II)	667.28	299.78	-1143.31	-341.64	546.26	-51.71	-1277.52
IV.	ARM							
V.	BCR With ARM (III+IV)	667.28	299.78	-1143.31	-341.64	546.26	(-)51.71	(-)1277.52