

Expectations from the Fourteenth Finance Commission

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1. Need for Expanding the Fiscal Policy Space in India through a Higher Tax-GDP Ratio

- With regard to the total magnitude of government spending in India as compared to the size of the country's economy, we need to recognize that the same has been much higher in most of the developed countries as well as in some of the other developing countries like Brazil and South Africa. For instance, for the year 2010, total government spending as a proportion of the country's Gross Domestic Product (GDP) was 27.2 percent for India, while it was a much higher 39.9 percent for Brazil and 46.3 percent for the Organisation of Economic Co-operation and Development (OECD) countries on an average (*please see Chart 1.1 in the Annexure*).
- A comparison of total government expenditure to GDP ratios across the BRICSAM countries (*presented in Table 1.3 in the Annexure*) indicates that China, South Africa, Mexico and Brazil have expanded their fiscal policy space over the decade from 2001 to 2012, while that has not happened in India. Also, a comparison of per capita government revenues and expenditures (in purchasing power parity US dollars and at current prices) in India, other BRICS Countries and OECD Average (*presented in Table 1.4 in the Annexure*) shows that that the level of per capita government expenditure in India is far short of the OECD average, Russia, Brazil, South Africa and even China. It seems the level of per capita government spending in China has improved considerably during 2001 to 2011, as a result of which the gap between China and India in this regard has widened over the last decade.
- When the quantum of government spending is higher (as a proportion of the GDP of the country), the government does get a larger fiscal policy space; this allows the government to carry out substantive public provisioning of essential services (like, education, health, drinking water and sanitation etc.) and other development interventions for the people. The limited fiscal policy space in India has led to low magnitudes of government spending on a range of social sectors where the vulnerable sections of the country's population are likely to be dependent significantly on public provisioning. As a result of inadequacy of budgetary resources, public provisioning in social sectors and social security programmes in India seem to have suffered from the problems of inadequate coverage and unsatisfactory quality.
- The path of fiscal consolidation followed in India over the last decade has not allowed much space for expansionary fiscal policies; however, the low tax-GDP ratio in India could be improved in order to acquire larger space to increase public expenditure on development sectors. The overall magnitude of public resources available to the government in India has been inadequate in comparison to several other countries, mainly owing to the low magnitude of tax

revenue collected in the country; at around 17 percent, India's tax-GDP ratio constrains the fiscal policy space available to the government.

- Within India's total tax revenue, two-thirds come from indirect taxes and only one-third comes from direct taxes (*please see Table 1.2 in the Annexure*), which makes it more regressive compared to that of many other countries (that collect a much higher proportion of tax revenue from direct taxes). India's direct tax revenue as a proportion of total tax revenue at 37.7 percent (for the year 2010-11) is far below the G20 average of almost 50 percent. Even developing countries such as South Africa (57.5 percent), Indonesia (55.85 percent) and Russia (41.3 percent) have a more progressive tax structure. Property related taxes (which include tax on wealth, tax on immovable property and estate, inheritance and gift tax) constitutes only 0.40 percent of total tax revenue of the country as opposed to 4.85 percent for the BRICS average and 7.60 percent for G20 average. Hence, there is a need for exploring the possibility of stepping up revenue collected from property related taxes in India.
- In this context, we should also note that the recent Union Budgets have not incorporated any strong proposal towards reducing the significant amount of tax revenue forgone due to the plethora of exemptions in the central tax system (*please see Table 1.5 in the Annexure*). Even the proposed transition to Goods and Services Tax and Direct Taxes Code would bring in stability in the tax laws as demanded for by the private investors but they might not help the government much in stepping up the country's tax-GDP ratio.
- Hence, the Fourteenth Finance Commission should consider giving policy directions towards expanding the fiscal policy space in India mainly through a higher tax-GDP ratio, focusing specifically on stepping up the direct tax to GDP ratio for the country over the next five years.

2. Reluctance of Union Government and State Governments to Make Long-term Public Expenditure Commitments and the Consequent Erosion in Governance Capacity at the Subnational Level

- As regards public spending on social sectors in India, a view which has been propagated the most in the last few years is that under-utilization and ineffective use of budgetary resources is the biggest challenge in this domain and not the inadequacy of budgetary resources for the social sectors. It is true that in many sectors, the available budgetary resources are not being utilized very well and some amount of resources are also remaining unspent in the schemes. However, research studies by Centre for Budget and Governance Accountability and other civil society organisations (part of the People's Budget Initiative coalition) have shown that – staff shortages in different functions (programme management, finance and accounts, and most importantly

service providers) are among the principal factors causing under-utilization of budgetary resources in the social sector schemes, a problem which is rooted in the inadequacy of resources with the State Governments and their unwillingness for filling up the staff vacancies.

- The available evidence indicates that India has only 1.6 government personnel for every 100 residents (including the personnel in the Union Government, Indian Railways, State Governments, Urban and Rural Local Governments and Public Sector Undertakings) as compared to much higher figures of 3.3 in South Africa, 3.9 in Mexico, 5.9 in Brazil, 7.2 in Germany, 10.1 in the UK and 10.6 government personnel for every 100 residents in Canada (*please see Table 2.1 in the Annexure*).
- If we exclude the personnel under the Union Government and central PSUs and look at government personnel for every 100 residents in various State Governments, we find that the figure varies from 0.9 in Gujarat to 1.5 in Kerala (*please see Tables 2.2 to 2.8 in the Annexure*). In terms of the shortage of government personnel at the sub-national level in India, the sectors that have been worst affected are mostly the development sectors, like, education, health, water and sanitation, rural development and agriculture, among others. It is important to note here that, in these development sectors, the total number of government personnel available at present includes a significant proportion of 'contractual' staff (hired on a contract basis for a few months or at the most a couple of years, who are usually less qualified and much less paid than those recruited as regular or permanent cadre employees). (*Please see Tables 2.9 and 2.10 in the Annexure for evidence on shortage of Doctors and Specialists in rural areas across States.*)
- The consequence of this problem of acute shortage of staff (in the government apparatus at subnational level) in terms of inadequate coverage and poor quality of government interventions in the development sectors in the country is not difficult to visualize, but another widespread manifestation of the same in the last decade has been the poor resource absorption (or fund utilization) capacity of States in the development programmes in many sectors. Shortage of staff is also one of the main reasons behind weak enforcement of several important central legislations (like, the PWDV Act, SC/ST Prevention of Atrocities Act etc.).
- The main cause for this problem of shortage of staff in the States seems to be rooted in the kind of 'fiscal consolidation' strategies that the State Governments have followed over the last decade. In their attempt to eliminate the Revenue Deficit in their budgets (and even show a Revenue Surplus, in some cases), many States seem to have checked their long-term expenditure commitments (particularly in development sectors) by freezing the recruitments in regular cadres of their departments for more than a decade now.
- It can be argued that Non-Plan expenditure by the State Governments plays an important role in improving the overall capacity of the government apparatus. Non-Plan expenditure shapes, to

a significant extent, the strength of the State Government apparatus in terms of the availability of regular qualified staff for implementing development programmes/schemes. However, over the last decade, Non-Plan expenditure in development sectors has been checked by many States due to the emphasis of the prevailing fiscal policy on the reduction of deficits through the curtailment of public expenditure (*Please see Tables 3.3 to 3.6 in the*).

- India's fiscal policies in the domain of Centre-State sharing of resources over the last one and half decades seem to have neglected the need for greater magnitudes of untied resources being transferred to State Governments, though the transfers of resources tied to the conditionalities / guidelines of the Union Government Ministries have gone up. The transfers of resources tied to the conditionalities / guidelines of the Union Ministries do not enable the State Governments to increase or even sustain the existing levels of long-term expenditure commitments, especially those on staff in the regular cadres of their departments.
- In this context, we may also note that the distinction between Plan Expenditure and Non-Plan Expenditure can be done away with; however, the distinction that both the Union Government and the State Governments have been making between long-term and short-term expenditure commitments is the key point of contention at this juncture. The Fourteenth Finance Commission should take into account this challenge while formulating its recommendations.
- Now, with the new Union Government announcing its intention to abolish the Planning Commission, it is pertinent to expect the Finance Commission to ensure that the amount of untied resources transferred to States under the Planning Commission guidelines, i.e. the *Normal Central Assistance* component of the *Central Assistance for State and UT Plans*, get protected. One of the ways the Fourteenth Finance Commission can do this is by revising the vertical devolutions to States upwards.
- The Fourteenth Finance Commission should also take into account the persistent demands from a number of States for expanding the divisible pool of central resources by including the collections from Cess and Surcharge (on central taxes) as well as by including the resources mobilized from disinvestment in PSUs.
- The Fourteenth Finance Commission, with regard to its policy positions on fiscal consolidation at the level of State Governments, could also consider giving policy directions that the States should not approach fiscal consolidation on the basis of compressing long-term public expenditure commitments in social sectors. As regards the fiscal consolidation efforts of the Union Government, it could consider suggesting that the same should not be pursued without any effort for increasing the tax-GDP ratio over time.

3. Strengthening Fiscal Decentralization

- There has been a persistent problem of devolution of finances to local bodies, especially the rural local bodies; in most States due to bottlenecks faced at State and district levels (some observers have opined that District Panchayats in some States have obstructed decentralization to the lower levels of governance especially to the Gram Panchayats). It would be pertinent for the Fourteenth Finance Commission to make policy recommendations towards addressing such obstructions to fiscal decentralization at the lower levels of governance, particularly to the Gram Panchayats.
- The Thirteenth Finance Commission recommended grants for local bodies is being provided for operation and maintenance purpose as well as for improving service delivery; but in several States (such as in Uttar Pradesh) a restriction has been imposed by the State authorities that this grant cannot be used for administrative / establishment expenditures. However, it has been observed that PRIs are implementing a large number of central schemes without adequate fund support for administrative costs / core support for staff. Hence, the Fourteenth Finance Commission should also consider addressing the challenge of limited human resources available with the local governments.

4. Enhancing Budget Transparency at the Grassroots Level

- Strengthening the existing mechanisms of 'Treasury System' in the country:
An important institutional mechanism that exists in the country is the 'online treasury management system', which is providing some disaggregated information on budgets in the public domain. However, the treasury information available online is neither easily accessible for the common citizens nor is it comprehensive. The Fourteenth Finance Commission should consider providing adequate grants to States towards scaling up their 'online treasury management systems' and making those a lot more user-friendly.
- Recommending one-time specific purpose grants for States and UTs to implement the Sundarmurti Committee's recommendations on restructuring government accounting norms at national as well as sub-national levels:

The Committee to *Review the List of Major and Minor Heads of Accounts (LMMHA) of Union and States*, headed by Sh. C. R. Sundarmurti, submitted its report with a set of recommendations to the Union Finance Minister in 2012. The committee has suggested a complete restructuring of government accounting norms in order to enhance transparency, better accountability as well as monitoring framework of public spending. The proposed classification structure would help in capturing expenditures on focus areas of government policy objectives and also enhance

transparency in budgets from the perspective of vulnerable sections, like, women, Dalits, Adivasis and Minorities. Hence, the Fourteenth Finance Commission should provide specific purpose grants for States and UTs to implement the Sundarmurti Committee's recommendations over the next few years.

- Promoting the creation of Budget Information Database at the Block-level and Public Access to Such Database:

Creating budget information database at the block level with wide accessibility for greater engagement of citizens in planning and budgeting process and promoting budget transparency is important at this juncture. Publicly available budget information for every Block could include four kinds of information, as listed in the following:

- (i) Funds sanctioned (and subsequently 'funds available' and finally 'funds utilized') for various programmes and schemes for the concerned financial year;
- (ii) Timelines approved / suggested for implementation of various development activities in the Block;
- (iii) List of beneficiaries to be covered (or, wherever appropriate, the process of selection of beneficiaries) in the development activities; and
- (iv) Government authorities responsible for utilizing the funds for various programmes and schemes.

The Fourteenth Finance Commission could consider recommending grants for States and UTs to pursue the creation of Budget Information Database at the Block-level with public access to such database.

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Submitted by:

Centre for Budget and Governance Accountability

On behalf of

People's Budget Initiative

About People's Budget Initiative

People's Budget Initiative is a civil society coalition, which promotes the inclusion of people's movements, grassroots organisations and NGOs in the policy processes that determine the priorities underlying government budgets in India. The members of this coalition are from people's movements, grassroots organisations, national and international development organisations, academia and media. Centre for Budget and Governance Accountability (CBGA), New Delhi, serves as its Secretariat.

About Centre for Budget and Governance Accountability

Centre for Budget and Governance Accountability (CBGA) is an independent policy research and advocacy organisation based in New Delhi, which analyses government finances in India and promotes transparent, accountable and participatory governance in the country.

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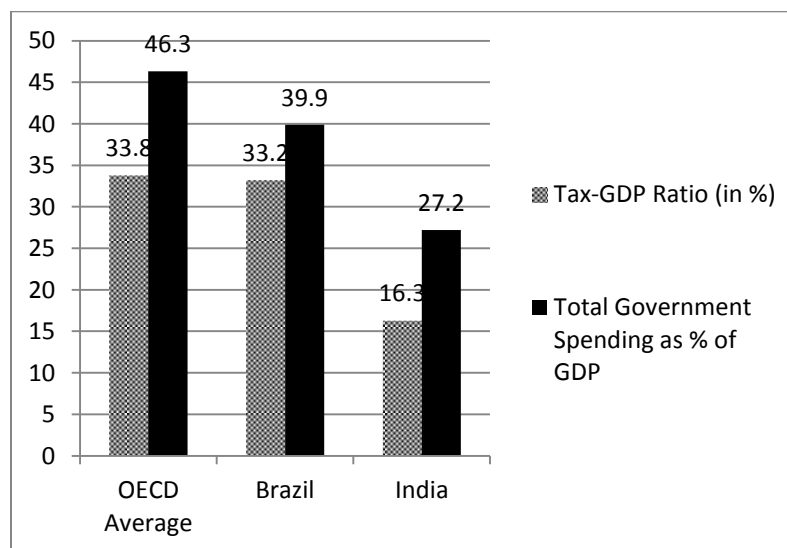
ANNEXURE

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1. Limited Fiscal Policy Space in India

**Chart 1.1 A Comparison of Tax-GDP Ratio and Total Government Spending as Percent of GDP:
India, Brazil and OECD Average (as of 2010)**



Source: Compiled by CBGA from (i) IMF (2014), “World Economic Outlook - Recovery Strengthens, Remains Uneven”, April 2014 (ii) OECD (2014), OECD Factbook 2014: Economic, Environmental and Social Statistics, OECD Publishing (iii) Government of India (2013), “Indian Public Finance Statistics 2012-13”, Ministry of Finance.

Table 1.1 Magnitude of Total Budgetary Spending in India

Year	Combined Budgetary Expenditure (by Union Government and State Governments) [in Rs. Crore]	Gross Domestic Product (GDP) at Current Market Prices [in Rs. Crore]	Combined Budgetary Expenditure as % of GDP
1990-91	155142	569624	27
2000-01	552124	2102314	26

2004-05	824480	3242209	25
2005-06	933642	3693369	25
2006-07	1086592	4294706	25
2007-08	1243598	4987090	25
2008-09	1519081	5630063	27
2009-10	1814610	6477827	28
2010-11	2105695	7795314	27
2011-12	2381434	9009722	26
2012-13 (RE)	2758193	10028118	27
2013-14 (BE)	3204966	11371886	28

Source: Compiled by CBGA from Union Budget documents and Economic Survey, various years.

Table 1.2 Magnitude of Total Tax Revenue in India as % of GDP

	Direct Tax as % of GDP	Indirect Tax as % of GDP	Total Tax Revenue as % of GDP
1990-91	2.09	12.87	14.96
2000-01	3.31	10.77	14.08
2004-05	4.23	11.02	15.25
2005-06	4.54	11.37	15.91
2006-07	5.39	11.77	17.15
2007-08	6.39	11.06	17.45
2008-09	5.83	10.43	16.26
2009-10	5.82	9.63	15.45
2010-11	5.78	10.53	16.31
2011-12	5.57	10.73	16.29
2012-13 (RE)	5.73	11.49	17.22
2013-14 (BE)	5.97	11.9	17.87

Note: RE refers to Revised Estimates; BE refers to Budget Estimates; these figures can change in the Actuals.

Source: Compiled by CBGA from the data given in Government of India (2014), "Indian Public Finance Statistics 2013-14", Ministry of Finance.

Table 1.3 Expenditure and Revenue to GDP Ratios for BRICSAM Countries

Expenditure-GDP Ratio (in %)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Brazil	36.1	39.2	39.0	36.1	37.7	38.0	38.4	38.3	38.1	39.9	39.2	40.4
Russia	33.7	36.3	34.9	31.7	32.8	31.1	33.1	34.3	41.4	38.0	35.9	37.5
India	26.8	27.5	28.5	27.2	26.2	26.5	26.4	29.7	28.3	27.2	26.7	26.9
China	17.9	18.9	18.6	18.1	18.6	18.9	18.9	20.4	23.2	22.8	23.9	24.8
South Africa	25.9	25.8	26.5	26.5	26.9	28.2	28.4	30.1	33.0	32.4	31.9	32.6
Mexico	21.2	22.1	22.5	20.3	21.7	22.6	22.8	25.6	27.2	26.7	26.3	27.2

Note: Total expenditure consists of total expense and the net acquisition of nonfinancial assets. Apart from being on an accrual basis, total expenditure differs from the GFSM 1986 definition of total expenditure in the sense that it also takes the disposals of nonfinancial assets into account.

Source: Compiled by CBGA from International Monetary Fund, World Economic Outlook Database, April 2014

Revenue- GDP Ratio (in %)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Brazil	33.5	34.7	33.8	33.2	34.1	34.4	35.6	36.7	34.8	37.1	36.6	37.7
Russia	36.9	37.0	36.4	36.6	41.0	39.5	39.9	39.2	35.0	34.6	37.5	37.9
India	16.9	17.7	18.2	18.9	19.1	20.3	22.0	19.7	18.5	18.8	18.7	19.5
China	15.1	15.9	16.2	16.6	17.2	18.2	19.8	19.7	20.2	21.3	22.6	22.6
South Africa	24.7	24.7	24.6	25.3	26.5	28.9	29.7	29.6	28.1	27.5	27.9	28.3
Mexico	18.2	18.8	20.2	19.1	20.4	21.6	21.7	24.7	22.1	22.4	22.9	23.5

Note: Revenue consists of taxes, social contributions, grants receivable, and other revenue. Revenue increases government's net worth, which is the difference between its assets and liabilities. Transactions that merely change the composition of the balance sheet do not change the net worth position, for example, proceeds from sales of nonfinancial and financial assets or incurrence of liabilities.

Source: Compiled by CBGA from International Monetary Fund, World Economic Outlook Database, April 2014

Table 1.4 Per Capita Government Revenues and Expenditures: India, Other BRICS Countries and OECD Average

	General Government Revenues Per Capita (in US dollars, at current prices and PPPs)		General Government Expenditures Per Capita (in US dollars, at current prices and PPPs)	
	2001	2011	2001	2011
OECD Average	10751	15419	10716	16548
Russia	3341	7706	3395	7917
Brazil	2450	4272	2638	4564
South Africa	1704	3098	1784	3537
China	395	1897	469	2004
India	274	688	422	997

Source: Compiled by CBGA from OECD (2014), “General government expenditures and revenues per capita”, in OECD Factbook 2014: Economic, Environmental and Social Statistics, OECD Publishing. (<http://dx.doi.org/10.1787/factbook-2014-87-en>)

Table 1.5 Estimated Figures for Revenue Foregone due to Exemptions in the Central Tax System

	Corporate Income Tax	Personal Income Tax	Excise Duty	Customs Duty	Total	Less Export Credit related	Grand Total (Total- Export Credit Related)
Revenue Foregone as % of GDP in 2005-06	0.9	0.4	1.8	3.5	6.6	1.0	5.6
Revenue Foregone as % of GDP in 2006-07	1.2	0.4	2.3	2.9	6.7	1.3	5.5
Revenue Foregone as % of GDP in 2007-08	1.2	0.8	1.8	3.1	6.8	1.1	5.7
Revenue Foregone as % of GDP in 2008-09	1.2	0.7	2.3	4.0	8.2	0.8	7.4
Revenue Foregone as % of GDP in 2009-10	1.1	0.7	2.6	3.0	7.4	-	7.4
Revenue Foregone as % of GDP in 2010-11	0.8	0.5	2.5	2.3	6.0	-	6.0
Revenue Foregone as % of GDP in 2012-13	0.7	0.3	2.1	2.5	5.6	-	5.6
Projected Revenue Foregone as % of GDP in 2013-14	0.7	0.4	1.7	2.3	5.0	-	5.0

Note: (1) 2005-06 figures are Provisional

(2) 2006-07 Figures are Estimated

(3) For 2005-06 and 2006-07, Cooperative Sector exemptions figures are also available. However, this has not been included for comparability of four categories of exemptions, namely Corporate Income Tax (CIT), personal Income Tax (PIT), Excise Duty and Customs Duty for all years.

(4) *Since 2009-10, Export Credit Related items are adjusted against the Custom Duty Exemptions figures, and adjusted data are provided under the heading 'Customs Duty'. Hence, since then separate data for 'Less Export Credit related' are not available.

(5) The ratios to GDP at current market prices (CMP) are based on the Central Statistics Office's (CSO) National Accounts 2004-5 series

Source: Statement of Revenue forgone, Union Budget 2005-06 to 2014-15 (July 2014), Govt. of India.

2. Staff Shortage in the Government Sector

Table 2.1 Public Sector Employment across select countries

Government Staff Per 100 population										
Country	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Brazil	NA	NA	NA	5.3	5.3	5.6	5.7	5.8	5.9	NA
Canada	9.8	9.8	10.0	10.0	10.0	10.2	10.3	10.5	10.6	10.6
France	10.8	10.9	11.0	10.8	10.6	10.6	NA	NA	NA	NA
Germany	7.5	7.4	7.4	7.2	7.0	7.1	7.1	7.1	7.2	7.3
India	1.8	1.7	1.7	1.6	1.6	NA	NA	NA	NA	NA
Mexico	4.6	4.5	3.9	3.9	3.9	3.9	3.9	3.9	3.9	NA
Russia Federation	16.6	16.6	16.5	16.4	15.7	15.2	15.1	1.5	14.6	NA
South Africa	3.2	3.1	3.1	3.1	2.4	3.3	NA	NA	NA	NA
UK	9.5	9.6	9.9	10.0	10.1	10.0	9.8	9.7	10.1	10.0

Notes: (1) The Public Sector is composed of a general government sector and a public corporation sector. This includes employment of general government sector as defined by the System of National Accounts (1993) plus employment of publicly owned enterprises and companies, resident and operating at Central, State (or regional) and local levels of government.

(2) The general government sector is the total employment of all government units, social security funds and non-market Non Profit Institutions (NPIs).

(3) The employment of publicly owned enterprises and companies is the employment of all units producing goods or services for the market and which are mainly owned / or controlled by government units.

(4) Total population is based on the de-facto definition of population, which counts all residents regardless of legal status or citizenship--except for refugees not permanently settled in the country of asylum, who are generally considered part of the population of their country of origin. The values shown are midyear estimates

Source: Compiled by CBGA from <http://laborsta.ilo.org/STP/guest> for data on Government Employees and <http://databank.worldbank.org/> for data on Population

Table 2.2 Number of Government Employees in Odisha

Total Government employment Odisha			
	2011-12	2009-10	2006-07
Total Government Staff Strength	464179	442294	467517
State Population in Absolute numbers	41974218	40025000*	38887000*
Government Employee Per 100 Persons	1.11	1.11	1.20

Source: Compiled by CBGA from Statement Presented along with the Annual State Budget under the Orissa Fiscal Responsibility & Budget Management Rules, 2005; various years

* Population Projections as per 'Population Projections for India And States 2001-2026', Report of the Technical Group on Population Projections Constituted by the National Commission on Population; May 2006

Table 2.3 Number of Government Employees in Kerala

	2013-14	2011-12
Total Government employees	502557	49956
State Population in 2011	33,406,061	
Government Employee Per 100 Persons	1.50	1.50
Source: Appendix I To The Detailed Budget Estimates Of The Government Of Kerala, Various Years And Census Of India, 2011		

Table 2.4 Number of Government Employees in Gujarat

	Previous Year 2011-12	Current Year 2012-13 RE	Ensuing Year 2013-14 (BE)
Total Government Employees**	540145	539881	539881
State Population in 2011	60,439,692		
Government employee per 100 persons	0.894	0.893	0.893
Source : Statements Under The Gujarat Fiscal Responsibility Act, 2005; February 2013 Finance Department, Govt. of Gujarat and Census of India 2011, GoI			
** Includes employees in Panchayats			
*Includes employees in Government Departments, Aided Institutions, PSUs, Panchayats and Urban local bodies			

Table 2.5 Number of Government Employees in Andhra Pradesh (As on 31st March 2012)

Total Government Employees	1176609
State Population in 2011	84,580,777
Government employee per 100 persons	1.39
Source: Statement of Fiscal Policy to be laid on the table of the A.P. State Legislature in March 2013 and Census of India 2011, GoI	
*Includes employees in Government Departments, Aided Institutions, PSUs, Panchayats and Urban local bodies	

Table 2.6 Number of Government Employees in Madhya Pradesh (As on 31st March 2012)

Total Government Employees	736313
State Population in 2011	72,626,809
Government employee per 100 persons	1.01
Source: FRBM Statement of Madhya Pradesh 2013-14; Finance Department, Govt. of Madhya Pradesh and Census of India 2011, GoI	
*Includes employees in Government Departments, Aided Institutions, PSUs, Panchayats and Urban local bodies	

Table 2.7 Number of Government Employees in Rajasthan

Number of government employees	Previous Year 2011-12	Current Year 2012-13 RE
Total Government Employees	847000	887000
State Population in 2011	68548437.0	
Government employee per 100 persons	1.24	1.29
Source: FRBM Statement 2013-14, Department of Finance, Govt. of Rajasthan and Census of India 2011, GoI		
*Includes employees in Government Departments, Aided Institutions, PSUs, Panchayats and Urban local bodies		

Table 2.8 Number of Government Employees in Haryana

	Previous Year 2012-13 (Actual)	Current Year 2013-14 RE
Total Government Employees	402916	387227
State Population in 2011	25,351,462	
Government employees per 100 persons	1.59	1.53
Source: FRBM Statement 2014-15; Department of Finance, Govt. of Haryana and Census of India 2011, GoI *Includes employees in Government Departments, Aided Institutions, PSUs, Panchayats and Urban local bodies		

Staff Shortage in Health Sector

Table 2.9 Doctors³ at Primary Health Centres

	2005					2012				
	Doctors at PHCs					Doctors at PHCs				
State/UT	Required¹	Sanctioned	In Position	Vacant	Shortfall	Required¹	Sanctioned	In Position	Vacant	Shortfall
	[R]	[S]	[P]	[S-P]	[R-P]	[R]	[S]	[P]	[S-P]	[R-P]
Andhra Pradesh	1570	2497	2137	360	*	1624	3588	3448	140	*
Assam	610	NA	NA	NA	NA	975	NA	1478	NA	*
Bihar#	1648	NA	NA	NA	NA	1863	2078	3532	*	*
Chhattisgarh	517	1034	628	406	*	755	1510	435	1075	320
Goa	19	56	53	3	*	19	46	41	5	*
Gujarat#	1070	1070	848	222	222	1158	1123	778	345	380
Haryana	408	862	862	0	*	447	481	342	139	105
Himachal Pradesh	439	354	467	*	*	472	582	436	146	36
Jammu & Kashmir	334	668	643	25	*	396	750	845	*	*
Jharkhand	561	NA	NA	NA	NA	330	330	407	*	*
Karnataka	1681	2237	2041	196	*	2310	2310	2089	221	221

	2005					2012				
	Doctors at PHCs					Doctors at PHCs				
State/UT	Required ¹	Sanctioned	In Position	Vacant	Shortfall	Required ¹	Sanctioned	In Position	Vacant	Shortfall
	[R]	[S]	[P]	[S-P]	[R-P]	[R]	[S]	[P]	[S-P]	[R-P]
Kerala	911	1345	949	396	*	809	984	1152	*	*
Madhya Pradesh	1192	1278	839	439	353	1156	1238	814	424	342
Maharashtra##	1780	3157	3158	*	*	1811	3618	2760	858	*
Odisha	1282	1353	1353	0	*	1226	1317	1069	248	157
Punjab	484	646	373	273	111	449	496	457	39	*
Rajasthan	1713	1517	1506	11	207	1528	1824	1755	69	*
Tamil Nadu	1380	3806	2257	1549	*	1227	2390	2271	119	*
Uttarakhand	225	272	182	90	43	257	299	205	94	52
Uttar Pradesh+	3660	NA	NA	NA	NA	3692	4509	2861	1648	831
West Bengal	1173	1560	1319	241	*	909	1807	1006	801	*
All India ²	23236	24476	20308	4282	1004	24049	31867	28984	6493	2489
Notes: # Data for 2011 repeated ## Data for 2011 used for "Sanctioned" + Data for 2010 repeated 1 One per each Primary Health Centre 2 Total given in the Table are not strictly comparable as figures for some of the States were not available in 2005. For calculating the overall percentages of vacancy and shortfall, the States/UTs for which manpower position is not available, may be excluded 3 Allopathic Doctors *: Surplus. All India figures for Vacancy and Shortfall are the totals of State-wise Vacancy and Shortfall ignoring surplus in some States / UTs Source: Rural Health Statistics in India, 2012; Statistics Division, Ministry of Health and Family Welfare, Government of India										

Table 2.10 Total Specialists at CHCs

	2005					2012 (as on March, 2012)				
	[Surgeons, OB&GY, Physicians & Pediatricians]					[Surgeons, OB&GY, Physicians & Pediatricians]				
State/UT	Required1	Sanctioned	In Position	Vacant	Shortfall	Required1	Sanctioned	In Position	Vacant	Shortfall
	[R]	[S]	[P]	[S-P]	[R-P]	[R]	[S]	[P]	[S-P]	[R-P]
Andhra Pradesh	656	406	224	182	432	1124	668	346	322	778
Assam	400	NA	NA	NA	NA	436	NA	122	NA	314
Bihar#	404	NA	NA	NA	NA	280	280	151	129	129
Chhattisgarh	464	464	18	446	446	596	596	71	525	525
Goa	20	14	7	7	13	20	16	6	10	14
Gujarat#	1088	321	92	229	996	1272	346	76	270	1196
Haryana	288	288	49	239	239	436	137	29	108	407
Himachal Pradesh	264	NA	NA	NA	NA	304	NA	5	NA	299
Jammu & Kashmir	280	276	142	134	138	336	315	173	142	163
Jharkhand	188	NA	NA	NA	NA	752	124	86	38	666
Karnataka	1016	843	691	152	325	720	694	495	199	225
Kerala#	424	424	82	342	342	868	640	774	*	94
Madhya Pradesh	916	253	49	204	867	1332	835	267	568	1065
Maharashtra##	1528	1987	1099	888	429	1452	649	514	135	938
Odisha	924	496	NA	NA	NA	1508	908	317	591	1191
Punjab	464	393	226	167	238	528	492	279	213	249
Rajasthan	1304	811	581	230	723	1528	298	148	150	1380
Tamil Nadu ³	140	48	48	0	92	1540	0	0	0	1540
Uttarakhand	176	163	71	92	105	236	210	51	159	185
Uttar Pradesh	1544	NA	NA	NA	NA	2060	2060	1740	320	320
West Bengal	380	310	133	177	247	1392	542	175	367	1217

	2005					2012 (as on March, 2012)				
	[Surgeons, OB&GY, Physicians & Pediatricians]					[Surgeons, OB&GY, Physicians & Pediatricians]				
State/UT	Required ¹	Sanctioned	In Position	Vacant	Shortfall	Required ¹	Sanctioned	In Position	Vacant	Shortfall
	[R]	[S]	[P]	[S-P]	[R-P]	[R]	[S]	[P]	[S-P]	[R-P]
All India ²	13384	7582	3550	3538	6110	19332	9914	5858	4328	13477
Notes: # Data for 2011 repeated ## Data for 2011 repeated for "Sanctioned" 1 Four per each Community Health Centre 2 Total given in the Table are not strictly comparable as figures for some of the States were not available in 2005. For calculating the overall percentages of vacancy and shortfall, the States/UTs for which manpower position is not available, may be excluded. 3 For 2012, Specialists attending CHCs on hiring basis *: Surplus. All India figures for Vacancy and Shortfall are the totals of State-wise Vacancy and Shortfall ignoring surplus in some States / UTs Source: Rural Health Statistics in India, 2012; Statistics Division, Ministry of Health and Family Welfare, Government of India										

3. States' Budgetary Spending on Social Sectors

Table 3.1 Total Plan Expenditure from State Budgets as percentage of GSDP (in %)

States	2000-01	2001-02	2002-03	2003-04 (RE)	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12 (RE)	2012-13 (BE)
Andhra Pradesh	4.6	5.6	5.2	5.6	5.3	5.5	6.5	7.3	6.9	6.2	5.3	5.6	6.1
Assam	4.9	5.0	4.1	7.9	5.3	5.3	5.2	4.7	6.7	35.0	7.1	7.1	11.7
Bihar	5.1	4.0	5.4	4.4	2.8	4.8	6.1	10.4	8.5	9.1	9.7	8.6	12.0
Chhattisgarh	2.0	5.0	6.4	8.3	6.1	6.5	7.1	8.3	8.6	9.6	9.2	10.6	13.5
Goa	4.9	5.2	5.2	7.2	6.2	6.9	6.7	6.4	6.0	6.4	6.4	6.4	10.0
Gujarat	5.3	2.9	3.0	4.5	4.0	4.4	4.5	4.3	5.6	4.9	4.8	5.0	6.1
Haryana	3.3	3.2	2.6	2.6	2.7	3.5	4.2	5.2	5.8	6.5	3.9	4.0	4.6
Himachal Pradesh	11.7	10.8	11.6	7.2	6.5	7.4	7.7	7.4	6.9	6.5	6.0	5.3	5.5
Jammu & Kashmir	9.3	12.1	11.8	11.8	12.3	15.3	13.1	15.4	17.0	19.5	11.4	10.2	10.8
Jharkhand		8.6	10.5	9.5	8.7	9.1	10.4	9.8	10.5	9.1	9.2	7.5	11.0
Karnataka	4.8	5.2	4.9	6.2	5.9	5.6	7.1	5.7	6.3	6.9	6.8	7.3	7.8
Kerala	3.5	2.9	4.3	3.4	3.2	2.9	2.1	2.1	2.4	2.6	2.7	2.8	3.3
Madhya Pradesh	4.8	4.6	6.8	5.8	5.9	6.4	7.1	8.2	7.2	7.8	8.2	8.0	8.5
Maharashtra	2.6	1.6	1.7	3.1	2.1	2.5	2.8	2.9	3.3	3.7	3.2	3.1	3.2
Odisha	6.1	5.6	5.2	4.8	3.8	3.6	4.0	5.2	6.0	5.4	5.8	6.6	7.1
Punjab	2.0	2.3	1.9	2.1	1.1	2.1	2.6	2.0	2.3	1.7	2.0	1.3	3.1
Rajasthan	3.9	4.3	4.8	5.2	4.8	5.2	5.0	5.5	5.1	4.6	4.1	4.8	6.0
Tamil Nadu	3.2	2.7	2.8	4.6	3.7	3.6	4.2	4.4	4.9	4.4	4.5	5.1	5.9
Uttar Pradesh	3.6	2.2	3.4	4.7	3.7	5.0	6.8	6.6	8.0	6.7	6.8	6.4	7.3
Uttarakhand	2.5	4.5	5.9	11.2	9.0	10.2	8.7	8.7	7.3	5.3	5.2	4.5	6.9
West Bengal	3.1	3.2	1.5	1.6	1.7	2.5	2.6	3.1	3.4	3.2	3.1	3.1	4.3

Source: Compiled by CBGA from RBI State Finances: A Study of Budgets, various years, Reserve Bank of India, GoI and National Account, Central Statistics Office, Ministry of Statistics and Programme Implementation, GoI

Table 3.2 Total Non-Plan Expenditure from State Budgets as percentage of GSDP (in %)

States	2000-01	2001-02	2002-03	2003-04(RE)	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12 (RE)	2012-13 (BE)
Andhra Pradesh	13.2	12.1	12.6	12.3	11.1	11.1	10.6	11.0	10.0	10.0	10.1	10.1	10.7
Assam	14.1	14.2	13.4	19.1	18.0	14.3	14.8	15.6	13.8	116.1	15.0	16.0	18.3
Bihar	22.0	19.7	18.8	20.6	17.6	3.6	19.5	15.7	16.0	15.4	13.5	13.8	14.0
Chhattisgarh	5.1	13.3	13.1	13.3	11.5	10.2	9.3	9.1	8.6	10.5	9.5	9.5	10.2
Goa	23.1	27.0	22.1	16.6	12.4	12.4	12.0	11.3	11.0	11.9	11.5	12.1	14.7
Gujarat	17.3	16.9	13.8	12.0	10.0	8.9	8.5	7.9	7.7	8.2	8.0	7.4	7.8
Haryana	11.6	12.2	10.9	10.6	10.1	10.1	11.9	11.4	12.6	13.5	8.5	8.4	8.6
Himachal Pradesh	19.4	19.7	20.1	22.6	20.3	19.5	21.2	21.2	20.8	20.7	20.2	18.8	19.5
Jammu & Kashmir	35.9	29.7	28.8	26.2	27.0	30.0	30.7	35.2	35.2	40.4	30.8	33.2	31.8
Jharkhand	0.0	12.4	14.0	11.3	8.7	10.5	10.5	10.3	11.6	11.8	10.0	9.3	10.1
Karnataka	12.4	13.2	13.0	14.4	11.9	11.7	11.3	11.3	10.3	10.7	9.6	10.3	11.0
Kerala	13.7	12.8	13.5	14.0	11.8	11.1	12.1	12.9	12.3	11.7	11.7	13.4	13.4
Madhya Pradesh	15.5	13.7	12.8	16.5	14.5	15.5	11.9	11.8	11.2	11.5	12.2	11.8	12.1
Maharashtra	14.0	13.5	13.1	13.3	2.0	10.3	9.5	8.3	9.2	9.5	8.8	8.7	8.7
Odisha	16.2	17.4	17.1	17.5	13.5	13.6	12.9	10.7	10.8	12.3	11.2	11.6	11.9
Punjab	15.5	14.9	16.6	18.6	17.4	16.1	14.0	14.6	13.4	13.3	13.6	12.2	13.8
Rajasthan	16.0	15.1	16.7	15.2	13.5	13.0	12.5	12.8	12.3	12.5	10.7	10.2	11.3
Tamil Nadu	12.7	12.9	14.4	12.7	11.7	10.4	10.0	9.9	10.7	9.7	10.1	10.0	10.3
Uttar Pradesh	15.3	16.3	14.4	23.8	15.5	13.9	13.9	14.8	14.2	15.2	14.6	15.0	15.7
Uttarakhand	4.8	15.0	15.8	19.9	15.9	14.2	13.5	12.0	11.3	12.7	10.9	11.2	11.2
West Bengal	13.2	12.5	12.7	13.0	12.7	11.8	11.2	10.5	12.7	12.2	11.4	11.0	10.5

Source: Compiled by CBGA from RBI State Finances: A Study of Budgets, various years, Reserve Bank of India, GoI and National Account, Central Statistics Office, Ministry of Statistics and Programme Implementation, GoI

Table 3.3 Plan Expenditure on Education from State Budgets as percentage of GSDP (in %)

States	2000-01	2001-02	2002-03	2003-04 (RE)	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12 (RE)	2012-13 (BE)
Andhra Pradesh	0.19	0.29	0.30	0.36	0.25	0.28	0.26	0.26	0.31	0.29	0.45	0.56	0.52
Assam	1.41	1.24	1.09	1.50	0.59	0.56	0.36	0.29	0.33	0.39	1.14	1.06	1.71
Bihar	0.57	0.71	0.76	1.16	3.42	1.55	1.71	3.09	2.49	5.07	3.61	1.43	2.63
Chhattisgarh	0.14	0.43	0.56	1.32	1.15	1.19	1.28	1.55	1.76	2.26	2.63	2.81	3.56
Goa	0.46	0.59	0.56	0.86	0.89	0.60	0.93	0.63	0.66	7.73	0.80	0.90	1.51
Gujarat	0.27	0.16	0.13	0.25	0.18	0.16	0.24	0.26	0.25	0.29	0.27	0.34	0.38
Haryana	0.32	0.33	0.14	0.39	0.22	0.34	0.43	0.66	0.79	1.04	0.66	0.63	0.79
Himachal Pradesh	2.70	2.59	2.43	0.66	0.66	0.80	1.07	0.86	0.99	0.80	0.95	0.82	0.97
Jammu & Kashmir	1.17	1.30	1.15	1.17	1.26	1.41	1.15	1.27	1.41	2.00	1.90	1.70	0.85
Jharkhand	0.00	0.61	0.81	0.77	1.08	1.12	1.27	0.98	1.86	1.18	0.00	0.94	1.45
Karnataka	0.60	0.67	0.43	1.75	0.55	0.56	0.61	0.56	0.67	0.63	0.80	0.72	0.97
Kerala	0.22	0.18	0.19	0.12	0.12	0.16	0.12	0.10	1.65	0.23	0.24	0.21	0.33
Madhya Pradesh	0.54	0.35	0.38	0.48	0.32	0.57	0.68	0.61	7.04	0.77	1.02	1.02	1.09
Maharashtra	0.13	0.11	0.08	0.09	0.09	0.11	0.15	0.12	0.17	0.14	0.15	0.17	0.22
Odisha	1.23	0.93	0.43	0.59	0.29	0.38	0.32	0.53	0.65	0.70	0.87	0.99	1.03
Punjab	0.29	0.32	0.17	0.36	0.11	0.12	0.09	0.08	0.27	0.25	0.11	0.26	0.73
Rajasthan	0.61	0.56	0.20	0.30	0.33	0.44	0.34	0.34	0.39	0.40	0.50	0.61	0.60
Tamil Nadu	0.15	0.16	0.12	0.17	0.16	0.23	0.19	0.23	0.18	0.23	0.23	0.29	0.65
Uttarakhand	0.32	0.29	0.19	0.26	0.41	0.65	0.85	0.80	0.70	0.57	0.90	0.79	0.95
Uttar Pradesh	0.10	0.86	0.73	1.20	0.82	1.07	1.24	1.35	1.08	0.66	0.84	0.62	1.06
West Bengal	0.13	0.15	0.23	0.32	0.19	0.31	0.41	0.41	0.47	0.50	0.64	0.64	0.91

Source: Compiled by CBGA from RBI State Finances: A Study of Budgets, various years, Reserve Bank of India, GoI and National Account, Central Statistics Office, Ministry of Statistics and Programme Implementation, GoI

Table 3.4 Non Plan Expenditure on Education as percentage of GSDP (in %)

States	2000-01	2001-02	2002-03	2003-04 (RE)	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12 (RE)	2012-13 (BE)
Andhra Pradesh	2.40	2.18	2.11	2.09	1.79	1.82	1.77	1.59	1.39	1.49	1.70	1.71	1.94
Assam	3.87	3.65	3.51	5.59	4.10	3.68	3.90	4.00	3.73	3.87	3.93	3.81	4.75
Bihar	5.74	4.77	6.05	6.94	3.72	6.79	5.98	4.16	4.69	5.67	5.55	2.70	2.94
Chhattisgarh	0.82	1.93	1.75	1.60	1.33	1.25	1.03	0.97	0.87	1.11	1.04	1.02	1.09
Goa	2.99	2.90	2.98	2.43	1.90	1.84	1.69	1.61	1.70	3.80	2.06	1.95	2.31
Gujarat	3.04	2.48	2.44	1.95	1.78	1.60	1.52	1.48	1.40	1.64	1.91	1.76	1.75
Harayana	1.98	1.93	1.86	1.75	1.53	1.57	1.57	1.59	2.10	2.45	1.63	1.48	1.51
Himachal Pradesh	3.08	2.76	2.64	4.40	3.85	3.68	3.64	3.96	3.88	3.94	4.08	3.93	4.07
Jammu & kashmir	4.02	3.89	3.55	3.23	2.70	2.94	3.39	3.54	4.01	5.02	3.68	4.03	3.88
Jharkhand	0.00	3.05	4.09	2.48	1.83	2.35	2.30	2.33	2.50	2.29	0.00	1.93	2.20
Karnataka	2.62	2.44	2.53	2.50	2.07	1.93	1.92	2.00	2.13	1.97	1.93	2.02	2.19
Kerala	3.41	3.02	3.25	3.16	2.63	2.39	2.45	2.50	25.15	2.36	2.38	2.87	2.62
Madhya Pradesh	2.95	2.11	2.28	1.87	1.96	1.80	1.90	1.81	19.02	2.08	2.23	2.18	2.31
Maharashtra	3.60	3.32	2.90	2.67	2.36	2.10	1.98	1.90	2.06	2.48	2.46	2.33	2.36
Odisha	2.83	2.83	3.40	2.68	2.28	2.34	2.12	1.99	2.38	2.71	2.48	2.23	2.16
Punjab	2.20	1.98	2.38	2.41	2.08	2.00	1.75	1.71	1.59	1.68	1.63	1.86	2.18
Rajasthan	3.38	3.21	3.56	3.10	2.79	2.86	2.57	2.48	2.95	3.09	2.52	2.28	2.46
Tamil Nadu	2.85	2.73	2.51	2.51	1.98	1.82	1.82	1.79	2.04	2.08	2.13	2.06	1.94
Uttar Pradesh	3.08	2.91	2.78	2.72	2.42	2.46	2.42	2.41	2.41	2.62	2.71	2.40	2.76
Uttarakhand	1.54	3.54	4.52	4.63	3.90	3.33	2.95	2.47	2.46	3.58	3.09	3.06	2.91
West Bengal	3.06	2.75	3.42	3.26	2.19	2.11	1.98	1.95	1.87	2.53	2.49	2.33	2.08

Source: Compiled by CBGA from RBI State Finances: A Study of Budgets, various years, Reserve Bank of India, GoI and National Account, Central Statistics Office, Ministry of Statistics and Programme Implementation, GoI

Table 3.5 Plan Expenditure on Health & FW as percentage of GSDP (in %)

States	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12 (RE)	2012-13 (BE)
Andhra Pradesh	0.35	2.50	0.29	0.36	0.22	0.20	0.20	0.23	0.27	0.30	0.30	0.29	0.31
Assam	0.47	0.50	0.37	0.52	0.28	0.22	0.16	0.19	0.30	0.50	1.20	0.48	0.55
Bihar	0.68	0.43	0.45	0.22	0.01	0.17	0.17	0.22	0.08	0.09	0.09	0.28	0.33
Chhattisgarh	0.12	0.40	0.40	0.50	0.33	0.26	0.35	0.36	0.41	0.49	0.44	0.55	0.77
Goa	0.32	0.30	0.32	0.46	0.30	0.37	0.30	0.29	0.35	1.68	0.35	0.44	0.60
Gujarat	0.17	0.10	0.11	0.13	0.12	0.13	0.13	0.16	0.20	0.27	0.33	0.35	0.45
Haryana	0.15	0.16	0.16	0.14	0.13	0.17	0.16	0.16	0.19	0.26	0.13	0.17	0.29
Himachal Pradesh	1.13	0.89	0.88	1.09	0.97	0.89	0.89	0.78	0.29	0.24	0.24	0.25	0.29
Jammu & kashmir	0.75	0.82	0.75	0.79	0.80	0.82	1.06	0.95	0.73	0.93	0.62	0.58	0.53
Jharkhand	0.00	0.49	0.54	0.49	0.38	0.52	0.61	0.48	4.75	0.41	0.45	0.31	0.54
Karnataka	0.39	0.42	0.29	0.29	0.20	0.20	0.24	0.30	0.32	0.32	0.35	0.34	0.97
Kerala	0.20	0.21	0.21	0.19	0.16	0.18	0.15	0.15	0.11	0.15	0.17	0.23	0.23
Madhya Pradesh	0.38	0.32	0.34	0.29	0.31	0.23	0.26	0.20	0.20	0.21	0.25	0.27	0.41
Maharashtra	0.16	0.20	0.16	0.21	0.13	0.12	0.10	0.13	0.13	0.13	0.12	0.15	0.18
Odisha	0.42	0.38	0.29	0.39	0.35	0.04	0.12	0.17	0.17	0.20	0.18	0.19	0.28
Punjab	0.22	0.18	0.10	0.22	0.06	0.06	0.05	0.04	0.06	0.05	0.02	0.10	0.40
Rajasthan	0.33	0.37	0.24	0.56	0.21	0.23	0.65	0.26	0.26	0.24	0.23	0.35	0.36
Tamil Nadu	0.53	0.24	0.23	0.25	0.17	0.27	0.17	0.13	0.19	0.30	0.33	0.23	0.32
Uttar Pradesh	0.22	0.16	0.17	0.38	0.33	0.43	0.69	0.49	0.51	0.46	0.39	0.35	0.37
Uttarakhand	0.03	0.15	0.32	0.67	0.39	0.49	0.64	0.56	0.37	0.25	0.35	0.36	0.68
West Bengal	0.30	0.83	0.22	0.46	0.14	0.17	0.16	0.17	0.18	0.21	0.17	0.21	0.18

Source: Compiled by CBGA from RBI State Finances: A Study of Budgets, various years, Reserve Bank of India, GoI and National Account, Central Statistics Office, Ministry of Statistics and Programme Implementation, GoI

Table 3.6 Non Plan Expenditure on Health & FW as percentage of GSDP (in %)

States	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12 (RE)	2012-13 (BE)
Andhra Pradesh	0.57	0.55	0.54	0.51	0.45	0.43	0.42	0.45	0.42	0.39	0.41	0.48	0.47
Assam	0.49	0.44	0.39	0.56	0.51	0.48	0.73	0.73	0.78	0.99	0.00	0.69	0.71
Bihar	1.06	0.83	0.70	0.88	0.80	1.06	0.97	1.00	0.83	0.84	0.73	0.58	0.66
Chhattisgarh	0.18	0.43	0.44	0.37	0.33	0.36	0.27	0.23	0.23	0.30	0.27	0.28	0.30
Goa	0.96	0.96	0.87	0.77	0.64	0.60	0.58	0.55	0.61	1.03	0.69	0.67	0.83
Gujarat	0.65	0.49	0.51	0.40	0.35	0.31	0.27	0.25	0.23	0.26	0.25	0.21	0.26
Haryana	0.36	0.33	0.32	0.30	0.28	0.28	0.26	0.29	0.37	0.46	0.28	0.24	0.25
Himachal Pradesh	0.78	0.73	0.70	0.64	0.57	0.56	0.57	0.60	1.06	1.17	1.20	1.02	1.17
Jammu & kashmir	1.54	1.62	1.50	1.40	1.18	1.29	1.39	1.85	1.87	2.31	1.64	1.77	1.78
Jharkhand	0.00	0.61	0.54	0.45	0.35	1.00	0.86	0.62	0.57	0.57	0.40	0.37	0.36
Karnataka	0.54	0.54	0.54	0.53	0.42	0.38	0.35	0.38	0.35	0.35	0.33	0.38	0.41
Kerala	0.75	0.76	0.72	0.75	0.61	0.55	0.59	0.58	0.67	0.59	0.62	0.71	0.72
Madhya Pradesh	0.71	0.48	0.56	0.48	0.49	0.56	0.53	0.58	0.49	0.52	0.57	0.56	0.61
Maharashtra	0.49	0.48	0.43	0.41	0.35	0.33	0.30	0.28	0.29	0.33	0.33	0.30	0.30
Odisha	0.64	0.58	0.71	0.61	0.46	0.51	0.48	0.41	0.46	0.52	0.46	0.44	0.47
Punjab	0.63	0.59	0.64	0.64	0.57	0.58	0.50	0.46	0.43	0.45	0.47	0.52	0.55
Rajasthan	0.77	0.72	0.79	0.67	0.63	0.61	0.54	0.52	0.63	0.64	0.53	0.48	0.54
Tamil Nadu	0.28	0.58	0.55	0.54	0.44	0.36	0.37	0.39	0.43	0.42	0.42	0.43	0.44
Uttar Pradesh	0.58	0.57	0.59	0.61	0.54	0.62	0.59	0.60	0.60	0.69	0.69	0.61	0.59
Uttarakhand	0.20	0.77	0.67	0.85	0.61	0.69	0.48	0.45	0.51	0.49	0.47	0.45	0.47
West Bengal	0.75	0.11	0.72	0.73	0.54	0.52	0.48	0.46	0.45	0.60	0.59	0.54	0.50

Source: Compiled by CBGA from RBI State Finances: A Study of Budgets, various years, Reserve Bank of India, GoI and National Account, Central Statistics Office, Ministry of Statistics and Programme Implementation, GoI

Real Per Capita Expenditure at 2004-05 prices

Table 3.7 Real Per Capita Expenditure on Social Sectors at 2004-05 prices (in Rs.)

States	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13 (RE)	2013-14 (BE)
Andhra Pradesh	1673	1797	1824	2157	1731	1449	1795	2332	2967	2831	3631	4168	5113	6029
Assam	1430	1390	1455	1647	1691	1254	1452	1664	1832	2452	2652	2922	4420	4579
Bihar	1052	805	885	943	686	810	1024	1252	1459	1573	1579	2061	3278	3460
Chhattisgarh	620	1527	1742	1970	1631	1429	1870	2243	2822	3665	3475	4523	6077	7166
Gujarat	2538	2327	2073	2241	1871	1505	1767	1979	2383	2995	3561	3820	4876	5404
Haryana	2020	2149	1609	1583	1530	1613	1872	2410	3165	4237	4269	4993	5888	6958
Himachal Pradesh	4027	3874	3946	4651	3650	3474	4086	4541	5493	5844	7023	7008	8508	8974
Jharkhand	-	1926	2487	2156	1778	1484	1753	1866	2275	2283	2631	2371	3640	3741
Karnataka	1897	1897	1855	2014	1755	1562	1905	2306	2643	3211	3532	4056	5304	6192
Kerala	2079	1938	2470	2286	2225	1790	1697	2110	2524	2775	3228	4263	4904	5856
Madhya Pradesh	1518	1250	1460	1359	1115	1109	1232	1431	1641	1937	2521	2888	3755	4124
Maharashtra	2090	2060	2060	2438	1979	1764	2025	2097	2538	3247	3650	4079	4861	5366
Odisha	1474	1478	1493	1529	1195	1038	1168	1548	2074	2320	2718	3287	3884	4312
Punjab	1898	1795	1419	1653	1458	1307	1501	1571	2133	2185	2532	2997	5018	5315
Rajasthan	1596	1675	1705	1922	1610	1404	1588	1821	2369	2588	2661	3236	4178	4619
Tamil Nadu	2008	1901	1980	2356	2108	1685	1979	2321	3100	3362	3882	4739	5747	6346
Uttarakhand	512	1900	2420	2826	2568	2427	2776	3156	3492	4615	4747	5890	7273	7953
Uttar Pradesh	905	898	939	914	941	887	1038	1273	1645	1933	2046	2359	2921	3190
West Bengal	1409	1384	1206	1270	1155	1144	1300	1585	1888	2661	2852	3358	4020	4414

Source: Compiled by CBGA from RBI State Finances: A Study of Budgets, various years, Reserve Bank of India, GoI; National Account, Central Statistics Office, Ministry of Statistics and Programme Implementation, GoI and Census of India 2011, GoI

Table 3.8 Real Per Capita Plan Expenditure on Education at 2004-05 prices (in Rs.)

States	2000-01	2001-02	2002-03	2003-04 (RE)	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13 (RE)	2013-14 (BE)
Andhra Pradesh	45	76	81	111	71	70	75	90	123	128	245	342	357	482
Assam	241	217	214	315	112	93	64	57	73	101	332	349	624	305
Bihar	46	57	67	103	298	120	159	318	316	726	601	303	698	616
Chhattisgarh	24	80	112	311	248	211	280	401	544	706	922	1142	1647	1742
Gujarat	80	51	48	103	69	54	91	114	119	160	178	258	320	475
Haryana	110	125	60	179	93	121	167	272	347	503	536	584	822	1140
Himachal Pradesh	868	903	919	271	248	268	396	355	496	460	634	622	824	612
Jharkhand	0	111	156	164	224	165	202	192	377	271	0	298	523	528
Karnataka	164	187	126	554	165	148	184	199	269	273	402	411	629	2823
Kerala	62	55	63	46	42	52	44	43	779	125	152	150	257	314
Madhya Pradesh	91	62	68	99	55	83	114	112	1551	194	288	339	426	433
Maharashtra	45	42	32	40	37	39	63	56	89	82	108	138	201	245
Odisha	193	156	76	127	59	62	62	130	181	211	306	387	477	561
Punjab	106	122	66	154	43	44	36	40	147	153	77	201	623	554
Rajasthan	111	111	37	69	68	81	73	83	110	127	198	287	318	437
Tamil Nadu	46	50	39	59	55	69	70	93	81	126	142	221	544	612
Uttar Pradesh	44	40	28	42	59	84	123	131	129	123	218	213	283	367
Uttarakhand	22	197	191	342	225	280	392	524	502	385	559	484	950	926
West Bengal	27	33	55	85	48	71	106	121	156	192	273	325	530	580

Source: Compiled by CBGA from RBI State Finances: A Study of Budgets, various years, Reserve Bank of India, GoI; National Account, Central Statistics Office, Ministry of Statistics and Programme Implementation, GoI and Census of India 2011, GoI

Table 3.9 Real Per Capita Non Plan Expenditure on Education at 2004-05 prices (in Rs.)

States	2000-01	2001-02	2002-03	2003-04 (RE)	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13 (RE)	2013-14 (BE)
Andhra Pradesh	580	563	576	640	505	452	514	551	561	665	922	1040	1330	1460
Assam	662	639	686	1173	774	617	702	780	819	995	1146	1252	1735	1918
Bihar	466	383	538	617	324	524	555	429	596	812	925	572	781	948
Chhattisgarh	136	358	352	378	286	221	225	252	267	347	367	413	507	891
Gujarat	886	790	873	817	670	536	582	647	677	915	1243	1317	1454	1441
Haryana	686	739	773	815	641	558	611	660	926	1185	1333	1370	1576	1697
Himachal Pradesh	990	961	998	1806	1452	1237	1351	1632	1937	2261	2736	2985	3471	3904
Jharkhand	0	552	788	525	379	345	366	457	506	524	0	615	793	827
Karnataka	713	683	749	793	619	506	577	707	855	852	978	1163	1427	1553
Kerala	983	924	1101	1178	952	780	889	1026	11852	1266	1491	2012	2067	2417
Madhya Pradesh	495	380	404	384	340	263	318	333	4191	520	632	724	903	1015
Maharashtra	1231	1210	1141	1172	950	744	827	917	1082	1453	1729	1866	2133	2310
Odisha	446	474	599	574	460	383	411	487	660	819	874	871	995	1044
Punjab	802	760	928	1017	785	701	709	819	863	1022	1117	1434	1862	1652
Rajasthan	615	638	670	720	582	522	555	599	830	986	997	1068	1295	1413
Tamil Nadu	875	840	814	895	672	552	660	728	945	1142	1328	1548	1622	1862
Uttar Pradesh	416	405	412	434	351	317	352	392	447	561	657	643	824	907
Uttarakhand	328	806	1181	1317	1066	872	934	960	1151	2082	2072	2384	2608	2968
West Bengal	644	624	820	870	543	485	513	573	620	968	1070	1182	1204	1275

Source: Compiled by CBGA from RBI State Finances: A Study of Budgets, various years, Reserve Bank of India, GoI; National Account, Central Statistics Office, Ministry of Statistics and Programme Implementation, GoI and Census of India 2011, GoI

Table 3.10 Real Per Capita Plan Expenditure on Health and Family Welfare at 2004-05 prices (in Rs.)

States	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13 (RE)	2013-14 (BE)
Andhra Pradesh	85	648	79	111	62	50	57	79	108	135	164	177	212	230
Assam	81	88	73	109	53	36	28	37	66	129	349	158	202	209
Bihar	55	35	40	20	1	13	16	23	10	13	15	60	87	87
Chhattisgarh	20	74	80	118	70	46	77	94	126	154	154	224	357	423
Gujarat	51	31	38	53	46	44	51	72	97	152	213	261	376	458
Haryana	52	61	66	64	53	61	61	68	83	126	108	159	303	329
Himachal Pradesh	364	310	333	448	367	299	330	322	145	139	160	190	249	302
Jharkhand	0	89	103	104	78	77	97	94	961	95	123	100	194	167
Karnataka	105	117	85	91	61	53	73	106	129	139	177	196	634	881
Kerala	59	65	72	71	58	59	56	62	51	78	104	159	185	217
Madhya Pradesh	63	57	60	59	53	34	43	36	45	52	70	89	160	153
Maharashtra	54	71	61	92	52	44	42	62	68	75	85	118	167	187
Odisha	66	64	51	84	71	7	24	42	46	61	64	75	131	139
Punjab	81	70	39	93	24	21	19	21	33	30	11	77	339	363
Rajasthan	60	73	45	131	44	42	140	64	73	78	89	165	187	248
Tamil Nadu	163	75	76	89	59	83	62	53	86	167	207	176	271	271
Uttar Pradesh	30	22	26	61	47	56	100	80	95	99	95	93	110	169
Uttarakhand	7	34	83	191	108	128	203	217	172	143	232	284	613	535
West Bengal	64	187	52	123	35	40	41	48	60	82	74	104	102	155

Source: Compiled by CBGA from RBI State Finances: A Study of Budgets, various years, Reserve Bank of India, GoI; National Account, Central Statistics Office, Ministry of Statistics and Programme Implementation, GoI and Census of India 2011, GoI

Table 3.11 Real Per Capita Non Plan Expenditure on Health and Family Welfare at 2004-05 prices (in Rs.)

States	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13 (RE)	2013-14 (BE)
Andhra Pradesh	138	141	146	158	126	108	122	158	168	172	221	291	322	363
Assam	84	77	76	118	96	80	131	143	171	254	0	226	261	282
Bihar	86	66	63	78	70	82	90	103	105	120	121	122	175	192
Chhattisgarh	30	80	87	87	72	64	60	60	72	94	95	113	138	157
Gujarat	190	157	182	168	133	103	104	111	113	143	162	158	216	213
Haryana	126	127	135	137	118	98	102	122	165	222	232	224	257	279
Himachal Pradesh	252	254	263	263	216	189	211	249	530	669	807	776	996	1059
Jharkhand	0	110	105	96	73	147	136	121	116	130	108	119	130	142
Karnataka	148	152	161	167	127	100	105	134	139	149	168	220	269	309
Kerala	215	232	242	279	222	179	212	240	314	317	385	500	567	642
Madhya Pradesh	120	87	99	98	84	82	89	106	109	130	162	185	238	275
Maharashtra	168	174	168	178	140	117	125	134	154	193	231	243	273	294
Odisha	101	97	126	130	93	83	92	99	129	156	162	173	218	249
Punjab	231	228	250	271	213	205	204	219	233	275	320	404	470	475
Rajasthan	140	143	149	157	133	112	117	126	177	205	210	226	285	319
Tamil Nadu	85	178	177	192	150	110	133	159	200	230	261	324	365	417
Uttar Pradesh	79	79	87	98	78	80	86	97	111	148	166	163	175	198
Uttarakhand	43	176	176	242	166	179	151	174	238	286	317	348	422	490
West Bengal	157	25	174	196	133	119	125	136	150	229	253	272	290	318

Source: Compiled by CBGA from RBI State Finances: A Study of Budgets, various years, Reserve Bank of India, GoI; National Account, Central Statistics Office, Ministry of Statistics and Programme Implementation, GoI and Census of India 2011, GoI

4. Capacity Constraints in Local Bodies

Table 4.1 Status of Vacancies in Uttar Pradesh (Barabanki district) and Rajasthan (Alwar district)

	No. Sanctioned Post	No. Filled Post	No. Vacant Post	% Vacancies
Barabanki (UP)				
Panchyati Raj Department	158	114	54	34.18 %
Rural Development Department	389	315	74	19.02 %
Zilla Panchayat	158	92	66	41.77 %
District Rural development Agency	37	20	17	45.95 %
Alwar (Rajasthan)				
Zilla Panchayat	72	52	19	26.39 %

Source: Compiled by CBGA from the respective departments in Barabanki and Alwar.

Table 4.2 Staff Position of Gainsari Block, Balarampur, UP

Position	Sanctioned Post	Filled	Vacant	% of Vacancies
Block Development Officer (BDO)	1	0	1	100
Additional Development Officer (ADO)	6	3	3	50
Gram Panchayat Officer	13	6	7	54
Rural Development Officer	11	2	9	82
Accountants	3	1	2	67
Clerks	2	1	1	50
Engineers	2	2	0	0
Total	38	15	22	58

Source: Compiled by CBGA from the Block office.