

**Appendix Table 5: Non-Development Expenditure – Major Heads**

(₹ billion)

Item	2014-15 (Accounts)	2015-16 (Budget Estimates)	2015-16 (Revised Estimates)	2016-17 (Budget Estimates)	Percentage Variation		
					Col.4 over Col. 2	Col.4 over Col.3	Col.5 over Col. 4
1	2	3	4	5	6	7	8
<b>I. Non-Development Expenditure (General Services) on Revenue Account (i to vi)</b>	<b>5,505.1</b>	<b>6,604.9</b>	<b>6,311.9</b>	<b>7,450.3</b>	<b>14.7</b>	<b>-4.4</b>	<b>18.0</b>
i. Organs of State	179.1	188.4	193.0	214.9	7.7	2.4	11.4
ii. Fiscal Services	222.5	245.6	241.5	269.2	8.5	-1.7	11.5
iii. Interest Payments and Servicing of Debt (1+2)	1,995.5	2,341.7	2,304.6	2,727.9	15.5	-1.6	18.4
1. Appropriation for reduction or avoidance of Debt	91.4	150.2	136.5	185.4	49.4	-9.1	35.9
2. Interest Payments	1,904.2	2,191.5	2,168.1	2,542.5	13.9	-1.1	17.3
iv. Administrative Services (1 to 5)	1,199.5	1,548.6	1,394.7	1,643.4	16.3	-9.9	17.8
1. Secretariat- General Services	43.3	70.2	56.8	95.6	31.2	-19.1	68.4
2. District Administration	113.6	155.2	137.5	153.0	21.0	-11.4	11.3
3. Police	813.7	933.0	920.6	1,024.6	13.1	-1.3	11.3
4. Public Works	88.9	119.5	110.7	121.8	24.6	-7.3	10.0
5. Others *	140.1	270.8	169.2	248.4	20.8	-37.5	46.8
v. Pension	1,830.7	2,159.7	2,100.2	2,449.4	14.7	-2.8	16.6
vi. Miscellaneous General Services	77.8	120.8	77.9	145.4	0.1	-35.5	86.5
<b>II. Non-Development Expenditure on Capital Account (1+2)</b>	<b>159.5</b>	<b>291.0</b>	<b>258.2</b>	<b>291.5</b>	<b>61.9</b>	<b>-11.3</b>	<b>12.9</b>
1. Non-Developmental (General Services)	153.8	280.6	249.8	285.0	62.4	-11.0	14.1
2. Loans for Non-Development Purposes (a+b)	5.7	10.4	8.5	6.5	47.5	-18.5	-23.6
a) Government Servants (other than housing)	5.2	7.9	6.2	5.7	21.1	-21.4	-8.1
b) Miscellaneous	0.6	2.5	2.2	0.7	280.4	-9.3	-67.2
<b>III. Total Non-Development Expenditure (I + II)</b>	<b>5,664.7</b>	<b>6,895.9</b>	<b>6,570.1</b>	<b>7,741.8</b>	<b>16.0</b>	<b>-4.7</b>	<b>17.8</b>
<b>IV. III as percentage of Aggregate Receipts</b>	<b>28.2</b>	<b>28.1</b>	<b>26.2</b>	<b>27.4</b>			
<b>V. III as percentage of Aggregate Disbursements</b>	<b>28.0</b>	<b>28.2</b>	<b>25.7</b>	<b>27.4</b>			

\* Include expenditure on Public Service Commission, Treasury and Administration, Jails, etc.

Source : Budget documents of the state governments, CAG for 2014-15 in respect of Andhra Pradesh, Arunachal Pradesh, Jammu & Kashmir and Uttarakhand.