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Finance Department  
Government of Kerala

# Budget in Brief 2023-2024



## **PREFACE**

"Budget in Brief 2023-24" is a very handy document that sheds information related to the State's budget and public finances at a glance. It is a document prepared to present the macroeconomic statistics of the state along with a variety of tables, charts and abridged notes.

This publication provides a bird's eye view of the State's economy of the last decade in comparison with that of all other States. It also demystifies information on State's various resources, expenditure on development and non-development activities and Annual Plan Outlays earmarked under different sectors such as Agriculture, Education, Industries, Irrigation, etc. It also gives an overview of the State Budget from 1982-83. A glossary included in Part A of this book will be helpful for clarifying various terminologies used herein.

I hope that this reference material is able to cater to the requirement of Policy makers, Academics, Students of Public Finance and those who are interested in understanding the macroeconomic scenario of the State.

Thiruvananthapuram  
03.02.2023

**Bishwanath Sinha**  
**Additional Chief Secretary (Finance)**



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# **Part-A**

## **BUDGET IN BRIEF**

**2023-24**



**Table A1**  
**BUDGET AT A GLANCE**

	2020-21 Accounts	2021-22 Accounts	2022-23 B. E.	2022-23 R. E.	(₹ crore) 2023-24 B. E.
<b>A Revenue Receipts</b>	<b>97616.83</b>	<b>116640.24</b>	<b>134097.80</b>	<b>129268.15</b>	<b>135418.67</b>
1 State Own Tax Revenue	47660.84	58340.52	74097.80	70188.50	81038.77
2 State Own Non-Tax Revenue	7327.31	10462.51	11769.55	15354.99	17088.62
3 Central Govt. Transfers	42628.68	47837.21	48230.45	43724.66	37291.28
i) Share of Central Taxes	11560.40	17820.09	17720.50	17784.12	21425.25
ii) Grant-in- Aid	31068.28	30017.12	30509.95	25940.54	15866.03
<b>B Capital Receipts</b>	<b>41267.66</b>	<b>46585.29</b>	<b>39489.71</b>	<b>37451.01</b>	<b>40670.28</b>
1 Recoveries of Loans	263.82	479.24	323.50	626.78	941.75
2 Other Receipts	34.15	60.27	49.60	60.28	66.30
3 Borrowings and Other Liabilities	40969.69	46045.78	39116.62	36763.95	39662.22
i) Public Debt (Net)	30807.51	29032.14	27856.03	25716.05	28552.79
ii) Public Account (Net)	10065.72	16926.21	11230.00	11027.00	11073.94
iii) Draw Down of Cash Balance	96.46	87.44	30.59	20.90	35.49
<b>C Total Receipts (A+B)</b>	<b>138884.49</b>	<b>163225.53</b>	<b>173587.51</b>	<b>166719.17</b>	<b>176088.95</b>
<b>D Non Plan Expenditure</b>	<b>106594.46</b>	<b>128765.74</b>	<b>143012.51</b>	<b>134374.14</b>	<b>146759.94</b>
1 On Revenue Account	105506.79	127746.49	137734.14	132867.49	140387.28
a. Of which Interest Payments	20975.36	23302.82	25965.86	24960.36	26246.99
2 On Capital Account	1087.67	1019.25	5278.37	1506.64	6372.66
i) Capital outlay	953.89	984.05	4251.17	814.15	4799.80
ii) Loan Disbursements	133.78	35.20	1027.20	692.49	1572.86
<b>E Plan Expenditure (including CSS)</b>	<b>32290.03</b>	<b>34459.79</b>	<b>30575.01</b>	<b>32345.03</b>	<b>29329.01</b>
1 On Revenue Account	17939.54	18433.02	19331.76	16316.18	18973.63
2 On Capital Account	14350.48	16026.78	11243.26	16028.84	10355.38
i) Capital outlay	11935.76	13207.68	10639.59	14079.47	9805.73
ii) Loan Disbursements	2414.73	2819.09	603.67	1949.38	549.65
<b>F Total Expenditure (D+E)</b>	<b>138884.49</b>	<b>163225.53</b>	<b>173587.52</b>	<b>166719.17</b>	<b>176088.95</b>
1 On Revenue Account	123446.33	146179.51	157065.89	149183.68	159360.91
2 On Capital Account	15438.15	17046.02	16521.62	17535.49	16728.04
i) Capital outlay <sup>#</sup>	12889.65	14191.73	14890.76	14893.62	14605.53
ii) Loan Disbursements	2548.51	2854.29	1630.86	2641.87	2122.51
<b>G Revenue surplus(+)/deficit(-) (A-F(1))*</b>	<b>-20063.51</b>	<b>-20799.96</b>	<b>-22968.09</b>	<b>-19915.53</b>	<b>-23942.24</b>
<b>H Fiscal Surplus(+)/Deficit(-) (A+B(1)+B(2))-F*</b>	<b>-35203.69</b>	<b>-37306.47</b>	<b>-39116.62</b>	<b>-36763.95</b>	<b>-39662.22</b>
<b>I Primary Surplus(+)/Deficit (H-D(1a))*</b>	<b>-14228.33</b>	<b>-14003.65</b>	<b>-13150.76</b>	<b>-11803.60</b>	<b>-13415.24</b>
<b>J Gross State Domestic Product (GSDP)</b>	<b>771008.66</b>	<b>906920.93</b>	<b>999642.72</b>	<b>1017872.58</b>	<b>1132194.01</b>
Revenue Deficit as % of GSDP	2.60%	2.29%	2.30%	1.96%	2.11%
Fiscal Deficit as % of GSDP	4.57%	4.11%	3.91%	3.61%	3.50%
Primary Deficit as % of GSDP	1.85%	1.54%	1.32%	1.16%	1.18%

<sup>#</sup> Total Capital Outlay :- An amount of Rs.285.23 Crore is decreased under total capital outlay for 2023-24 BE than that of 2022-23 BE mainly due to the delinking of the Centrally Sponsored Scheme 'Jaljevan Mission' from the budget, and the release of this central assistance of the scheme is now to be routed through Direct Benefit Transfer. If the amount of Rs.1000 Crore set apart for the scheme is included under the capital side, an increase of Rs.714.77 crore will be reflected in the total Capital Expenditure of BE 2023-24."

\*Loan received in lieu of GST compensation of Rs.5766 Crore and Rs.8739.31 Crore in 2020-21 and 2021-22 respectively is reckoned as grant-in-aid from Government of India for the calculation of fiscal indicators, since the repayment obligation of this loan will not be met from the resources of the State Government.

**Table A2**  
**DETAILED STATEMENT OF REVENUE RECEIPTS**

( ₹ crore )

	2020-21 Accounts	2021-22 Accounts	2022-23 B. E.	2022-23 R. E.	2023-24 B. E.
<b>Revenue Receipts</b>					
<b>A State's Own Tax Revenue</b>	<b>47660.84</b>	<b>58340.52</b>	<b>74097.80</b>	<b>70188.50</b>	<b>81038.77</b>
1 GST	20028.31	24169.81	36818.28	30238.00	35982.63
2 Taxes on Agricultural income	0.50	0.50	0.56	0.40	0.42
3 Land Revenue	493.35	470.84	509.51	839.56	609.53
4 Stamps and Registration	3489.59	4857.33	4687.41	5704.19	6111.79
5 Other taxes on property other than agricultural land	138.29	159.33	200.50	209.32	226.00
6 State Excise	2329.22	2032.23	2655.52	2800.49	2975.37
7 Sales Tax and VAT	17689.17	22487.43	24964.65	24964.67	28645.57
8 Taxes on vehicles	3386.28	4037.10	4138.59	5300.72	5857.61
9 Taxes on goods and passengers	0.00	0.00	0.00	0.00	0.00
10 Taxes and duties on electricity	57.34	69.92	70.60	75.00	572.80
11 Other Taxes and Duties	48.80	56.04	52.19	56.15	57.06
<b>B State's Own Non-Tax Revenue</b>	<b>7327.31</b>	<b>10462.51</b>	<b>11769.55</b>	<b>15354.99</b>	<b>17088.62</b>
1 Interest receipts	246.64	177.05	128.42	153.68	154.17
2 Dividends and Profits	110.19	227.98	257.00	116.07	123.60
3 Police	158.10	257.61	287.45	328.09	361.59
4 Lotteries	4873.01	7134.93	8402.00	11536.80	12479.11
5 Education, Sports and Culture	225.62	245.16	309.84	321.02	339.54
6 Medical and Public Health	285.17	294.57	400.61	411.58	458.16
7 Forestry and Wild life	236.61	200.57	292.15	271.97	384.94
8 Others	1191.98	1924.64	1692.08	2215.77	2787.51
<b>C Share of Central Taxes</b>	<b>11560.40</b>	<b>17820.09</b>	<b>17720.50</b>	<b>17784.12</b>	<b>21425.25</b>
1 Central Goods and Services Tax	3325.63	4832.67	5818.55	6180.74	7401.21
2 Integrated Goods and Services Tax	0.00	0.00	0.00	0.00	0.00
3 Corporation Tax	3546.02	5238.12	5533.02	5348.51	6468.21
4 Tax on Income other than	3642.70	5104.81	5343.72	5165.55	6248.66
5 Other Taxes on Income and Expenditure	0.00	0.04	0.00	0.00	0.00
6 Taxes on Wealth	0.00	1.48	-0.20	0.00	0.00
7 Customs	591.59	1431.33	768.30	816.15	979.38
8 Union Excise Duties	380.78	898.09	239.32	254.24	305.08
9 Service Tax	62.54	294.96	17.79	18.93	22.71
10 Other Taxes and Duties on Commodities and Services	11.14	18.59	0.00	0.00	0.00
<b>D Grant in aid from Central Govt.</b>	<b>31068.28</b>	<b>30017.12</b>	<b>30509.95</b>	<b>25940.54</b>	<b>15866.03</b>
1 Plan Grants	5455.10	3990.45	9314.64	3553.07	8274.13
2 Non Plan Grants	25613.18	26026.67	21195.31	22387.47	7591.90
of which GST compensation	6721.38	3855.55	5273.31	6465.47	0.00

**Table A3**  
**DETAILED STATEMENT OF CAPITAL RECEIPTS**

	2020-21	2021-22	2022-23	2022-23	(₹ crore)
	Accounts	Accounts	B. E.	R. E.	2023-24
					B. E.
<b>CAPITAL RECEIPTS</b>					
<b>A Recovery of Loans &amp; Advances</b>	<b>263.82</b>	<b>479.24</b>	<b>323.50</b>	<b>626.78</b>	<b>941.75</b>
1 Loans for Co-operatives	44.83	35.74	46.72	35.31	39.29
2 Loans for Industries	8.33	49.22	19.56	16.51	21.46
3 Loans to Govt. Servants	176.56	167.40	179.29	493.15	814.68
4 Loans for other purposes	34.10	226.87	77.94	81.80	66.33
<b>B Other capital Receipts</b>	<b>34.15</b>	<b>60.27</b>	<b>49.60</b>	<b>60.28</b>	<b>66.30</b>
<b>C Borrowings and Other Liabilities</b>	<b>40873.23</b>	<b>45958.34</b>	<b>39086.03</b>	<b>36743.05</b>	<b>39626.73</b>
1 Public Debt (Net)	30807.51	29032.14	27856.03	25716.05	28552.79
a. Internal debt	24514.06	20317.50	26069.94	23731.71	27429.09
i. Market loan	23066.00	18120.00	23913.72	22184.77	25646.08
ii. NABARD	-96.22	-130.26	239.15	237.45	198.30
iii. Special securities issued to NSSF	2438.18	2732.83	2339.44	1707.43	1941.64
iv. Others	-893.89	-405.07	-422.37	-397.94	-356.92
b. Loans and Advances from Central Govt.	6293.45	8714.64	1786.08	1984.34	1123.70
2 Public Account (Net)	10065.72	16926.21	11230.00	11027.00	11073.94
i. Small Savings, Provident Fund etc.	11547.96	18447.47	10244.00	8985.11	9269.02
1. State Provident Funds	782.01	5395.42	4338.88	-2201.82	-1720.09
2. State Treasury Deposits	9815.36	11915.80	5593.28	10321.29	10149.44
3. Insurance funds & Others	950.60	1136.25	311.84	865.64	839.67
ii. Reserve Funds	171.10	-259.30	-383.22	-36.65	-443.75
iii. Deposits and Advances	494.88	1788.43	819.56	1175.77	2580.21
iv. Suspense and Miscellaneous	-2187.63	-2619.27	508.07	861.18	-583.06
v. Remittance	39.40	-431.12	41.59	41.59	251.53

**COMPOSITION OF RECEIPTS OF STATE GOVERNMENT 2023-24 B.E.**

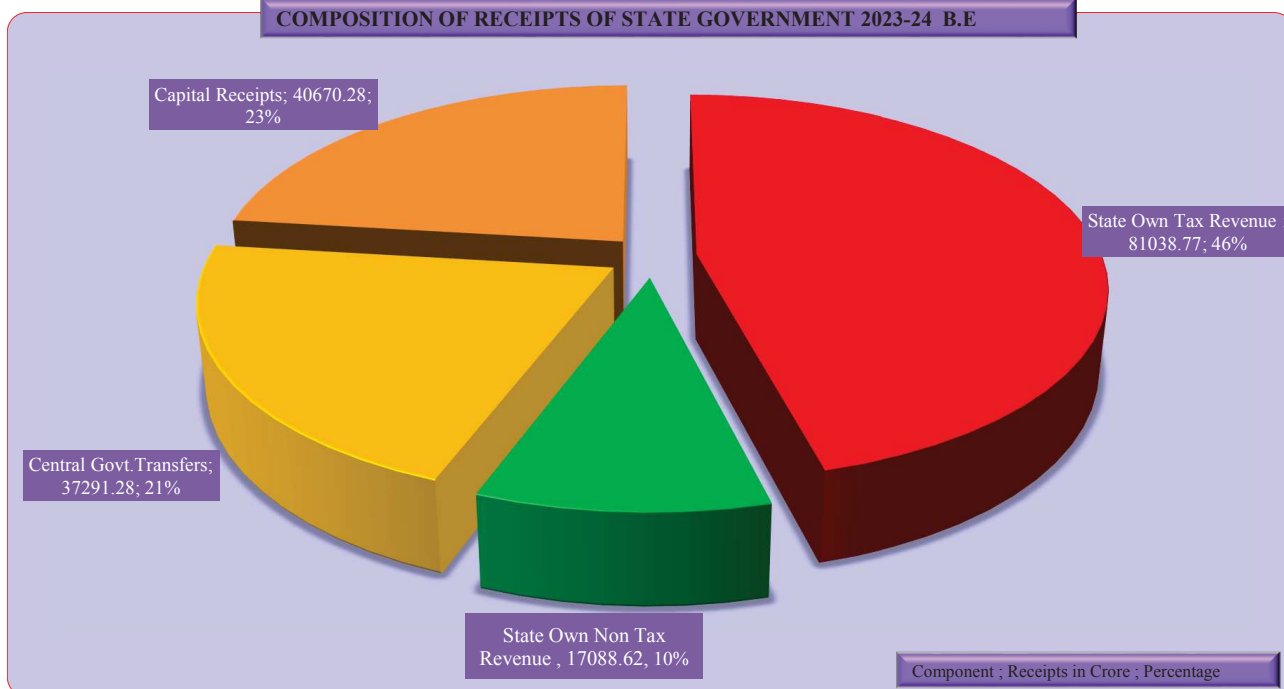
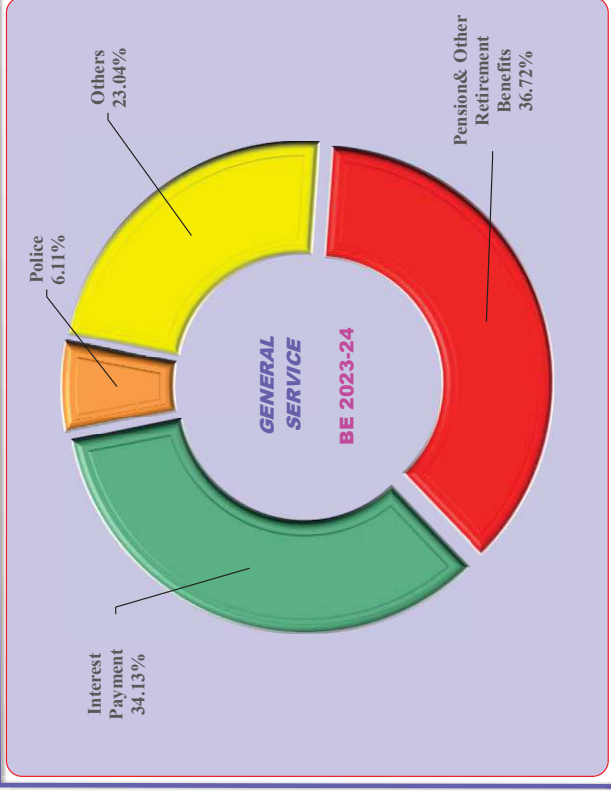
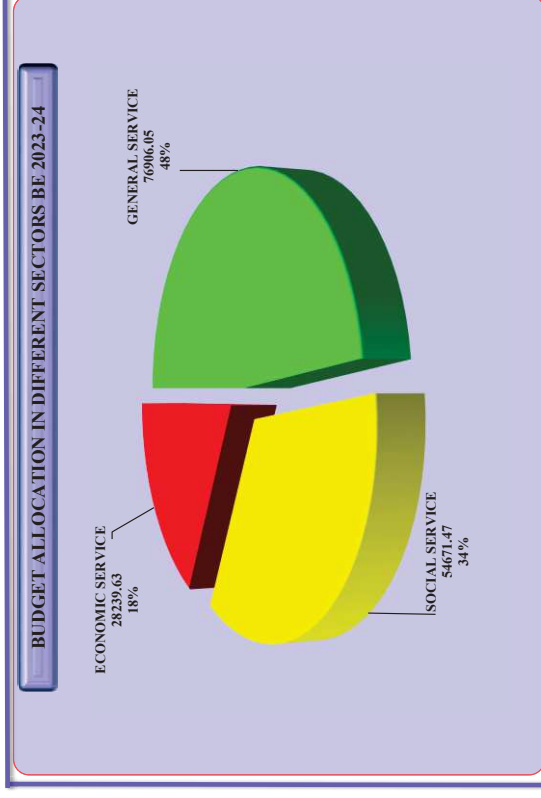
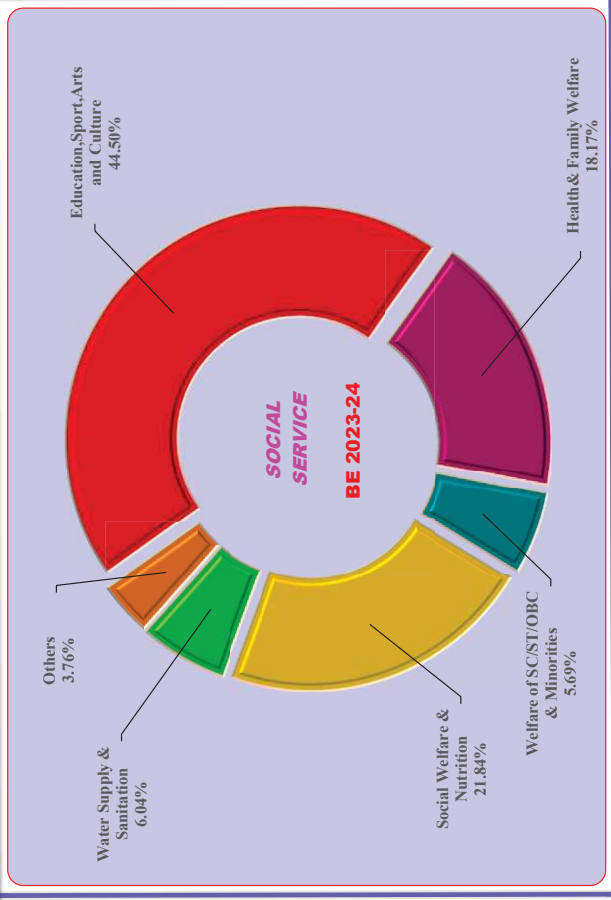
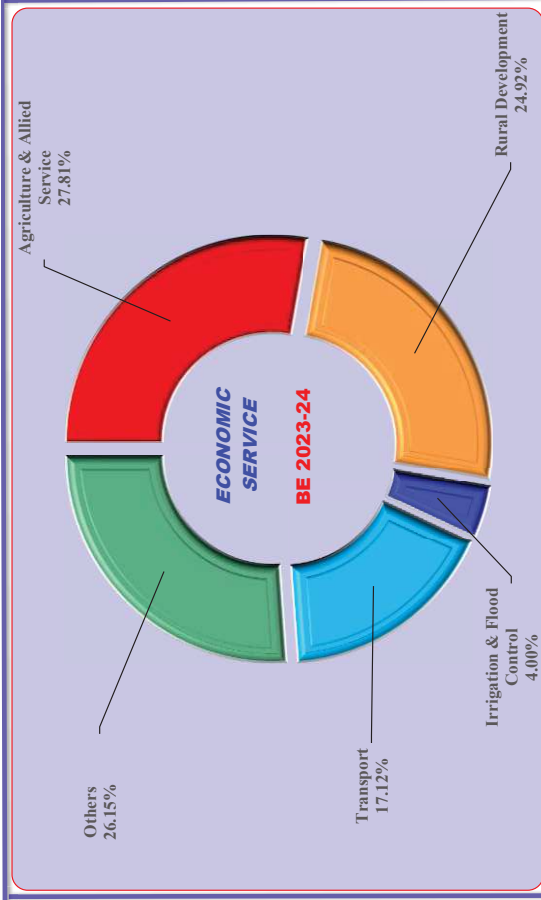


Table A4  
DETAILED STATEMENT OF EXPENDITURE

	2021-22 Accounts		2022-23 BE		2022-23 RE		2023-24 BE		Total	
	Plan	Non Plan	Plan	Non Plan	Plan	Non Plan	Plan	Non Plan		
<b>I.Expenditure on Revenue Account (A+B+C+D)</b>	<b>18433.02</b>	<b>127746.49</b>	<b>146179.51</b>	<b>137734.14</b>	<b>157065.89</b>	<b>16316.18</b>	<b>149183.68</b>	<b>18973.63</b>	<b>140387.28</b>	<b>159360.91</b>
<b>A General Services</b>	4758.90	65351.11	70110.00	71902.13	72270.72	3664.54	76369.07	349.60	76328.60	76678.20
1 Interest payments	0.00	23302.82	23302.82	0.00	25965.86	0.00	24960.36	0.00	26246.99	26246.99
2 Police	119.15	4842.93	4962.07	130.57	4519.56	84.50	4274.51	126.67	4510.25	4636.92
3 Pension & Other retirement benefits	0.00	26898.69	26898.69	0.00	26834.03	0.00	26688.59	0.00	28239.72	28239.72
4 Other General Services	4639.75	10306.66	14946.41	238.02	14951.26	3580.04	16781.07	222.93	17331.64	17554.56
<b>B Social Services</b>	<b>9903.06</b>	<b>40792.55</b>	<b>50695.61</b>	<b>43719.18</b>	<b>54898.85</b>	<b>8985.78</b>	<b>48902.00</b>	<b>10779.99</b>	<b>41111.82</b>	<b>51891.81</b>
1 Education, Sports, Arts & Culture	1636.17	23134.16	24770.33	2524.12	24994.51	1680.27	22256.06	2568.79	21298.08	23866.87
2 Health & Family Welfare	3833.76	7795.88	11629.64	2533.87	9704.29	2416.80	6640.52	2719.60	6939.19	9658.79
3 Watersupply, Sanitation, Housing & Urban Development	855.36	542.14	1397.51	1685.53	2234.36	1300.55	1681.01	1681.17	496.96	2178.13
4 Welfare of SC/ST/OBC & minorities	2080.98	511.26	2592.25	2562.04	3071.95	2213.27	2710.38	1912.98	509.82	2422.80
5 Social Welfare & Nutrition	1125.09	7536.70	8661.80	1481.21	12978.66	1122.94	11585.74	1441.57	10445.05	11886.62
6 Other Social Services	371.69	1272.40	1644.09	392.91	1915.09	251.95	1359.28	455.89	1422.71	1878.60
<b>C Economic Services</b>	<b>3771.06</b>	<b>11942.75</b>	<b>15713.81</b>	<b>7783.49</b>	<b>18842.66</b>	<b>3665.86</b>	<b>14201.21</b>	<b>7844.04</b>	<b>8797.56</b>	<b>16641.61</b>
1 Agriculture & Allied Activities	1731.86	6807.00	8538.86	1842.13	7173.84	1258.16	6772.67	1879.88	5468.02	7347.90
2 Rural Development	827.81	724.96	1552.77	4477.45	5138.49	1025.26	1615.99	4417.95	617.74	5035.69
3 Other Economic Services	1211.39	4410.79	5622.17	1463.92	6530.33	1382.44	4430.11	5812.55	2711.80	4258.02
<b>D Grants-In-Aid &amp; Contributions</b>	<b>0.00</b>	<b>9660.09</b>	<b>9660.09</b>	<b>0.00</b>	<b>11053.66</b>	<b>0.00</b>	<b>9711.39</b>	<b>0.00</b>	<b>14149.30</b>	<b>14149.30</b>
<b>II.Expenditure on Capital Account (Cap.Out+Loan Dis)</b>	<b>16026.78</b>	<b>1019.25</b>	<b>17046.02</b>	<b>11243.26</b>	<b>1621.62</b>	<b>16028.84</b>	<b>17535.49</b>	<b>10355.38</b>	<b>6372.66</b>	<b>16728.04</b>
<b>Capital Outlay (a+b+c)</b>	<b>13207.68</b>	<b>984.05</b>	<b>14191.73</b>	<b>10639.59</b>	<b>14890.76</b>	<b>14079.47</b>	<b>14893.62</b>	<b>9805.73</b>	<b>4799.80</b>	<b>14605.53</b>
<b>a General Services</b>	<b>241.37</b>	<b>26.90</b>	<b>268.26</b>	<b>193.06</b>	<b>223.91</b>	<b>278.68</b>	<b>304.20</b>	<b>205.80</b>	<b>22.05</b>	<b>227.85</b>
1 Public Works	169.76	26.40	196.17	129.80	160.40	214.78	240.06	135.21	21.80	157.01
2 Other General Services	71.60	0.49	72.09	63.26	63.51	63.89	64.14	70.59	0.25	70.84
<b>b Social Services</b>	<b>3235.22</b>	<b>107.41</b>	<b>3342.63</b>	<b>3107.41</b>	<b>3314.06</b>	<b>2718.26</b>	<b>2863.74</b>	<b>2572.69</b>	<b>206.96</b>	<b>2779.65</b>
1 Education, Sports, Arts & Culture	442.36	45.95	488.32	334.69	435.69	416.78	488.57	359.76	101.20	460.96
2 Health & Family Welfare	271.07	39.36	310.43	177.46	262.61	295.32	345.37	190.73	85.00	275.73
3 Watersupply, Sanitation, Housing & Urban Development	2167.77	21.65	2189.42	2094.19	2114.19	1462.64	1485.06	1103.22	20.00	1123.22
4 Other Social Services	354.02	0.45	354.47	501.07	501.57	543.52	544.75	918.99	0.76	919.75
<b>c Economic Services</b>	<b>9731.10</b>	<b>849.74</b>	<b>10580.84</b>	<b>7339.12</b>	<b>11352.79</b>	<b>11082.53</b>	<b>11725.68</b>	<b>7027.23</b>	<b>4570.79</b>	<b>11598.02</b>
1 Rural Development	788.30	405.74	1194.05	1462.40	1762.40	1017.58	1331.99	1702.40	300.00	2002.40
2 Transport	4176.92	42.25	4219.17	1725.59	2911.94	3330.98	3387.11	2019.04	1290.50	3309.54
3 Other Economic Services	4765.88	401.75	5167.62	4151.13	2527.32	6733.97	7006.58	3305.79	2980.29	6286.08
<b>Loan Disbursement</b>	<b>2819.09</b>	<b>35.20</b>	<b>2854.29</b>	<b>603.67</b>	<b>1630.86</b>	<b>1949.38</b>	<b>2641.87</b>	<b>549.65</b>	<b>1572.86</b>	<b>2122.51</b>



NB:-Each component under each sector contains sum of Revenue and Capital Outlay

**TABLE A5**  
**FUNDS DEVOLVED TO THE LOCAL SELF GOVERNMENTS**

(₹ Crore)

Sl No	Local Government	2020-21 Accounts	2021-22 Accounts	2022-23 B.E	2022-23 R.E	2023-24 B.E
<b>1</b>	<b><u>General Purpose/Traditional Functions</u></b>	<b>1719.27</b>	<b>1957.56</b>	<b>1849.64</b>	<b>1847.78</b>	<b>2244.30</b>
	i. Corporations	143.38	169.98	157.32	157.32	192.34
	ii. Municipalities	223.58	243.37	226.50	226.00	276.85
	iii. District Panchayats	54.06	60.23	67.46	67.46	75.56
	iv. Block Panchayats	76.42	85.53	95.94	95.78	107.45
	v. Grama Panchayats	1221.83	1398.45	1302.42	1301.22	1592.11
<b>2</b>	<b><u>Maintenance Assets (a) + (b)</u></b>	<b>2672.39</b>	<b>2248.91</b>	<b>3005.66</b>	<b>2299.86</b>	<b>3646.99</b>
	<b>a.Non Road Assets</b>	<b>778.39</b>	<b>798.62</b>	<b>1156.02</b>	<b>727.67</b>	<b>1402.69</b>
	i. Corporations	64.05	52.82	67.24	47.01	81.58
	ii. Municipalities	93.03	103.12	194.46	93.71	235.96
	iii. District Panchayats	127.86	124.28	217.61	114.14	264.05
	iv. Block Panchayats	87.98	95.31	163.32	87.65	198.17
	v. Grama Panchayats	405.47	423.08	513.39	385.17	622.94
	<b>b.Road Assets</b>	<b>1894.00</b>	<b>1450.30</b>	<b>1849.64</b>	<b>1572.19</b>	<b>2244.30</b>
	i. Corporations	142.67	104.58	63.17	114.93	76.65
	ii. Municipalities	193.87	157.25	207.41	163.98	251.67
	iii. District Panchayats	431.85	251.63	66.34	371.82	80.49
	iv. Block Panchayats	0.00	0.00	0.00	0.00	0.00
	v. Grama Panchayats	1125.61	936.84	1512.72	921.46	1835.50
<b>3</b>	<b><u>Expansion and Development</u></b>	<b>7008.12</b>	<b>6978.54</b>	<b>8048.00</b>	<b>7135.94</b>	<b>8258.00</b>
	i. Corporations	848.87	593.65	884.63	612.20	963.04
	ii. Municipalities	1037.16	1071.68	1298.39	993.44	1452.29
	iii. District Panchayats	852.66	865.34	1016.42	891.83	1016.65
	iv. Block Panchayats	873.97	841.29	941.58	874.72	938.07
	v. Grama Panchayats	3395.46	3606.58	3906.98	3763.75	3887.95
	<b>Grand Total(1+2+3)</b>	<b>11399.78</b>	<b>11185.01</b>	<b>12903.30</b>	<b>11283.59</b>	<b>14149.30</b>

**TIER WISE ALLOCATION TO LOCAL SELF GOVERNMENTS**

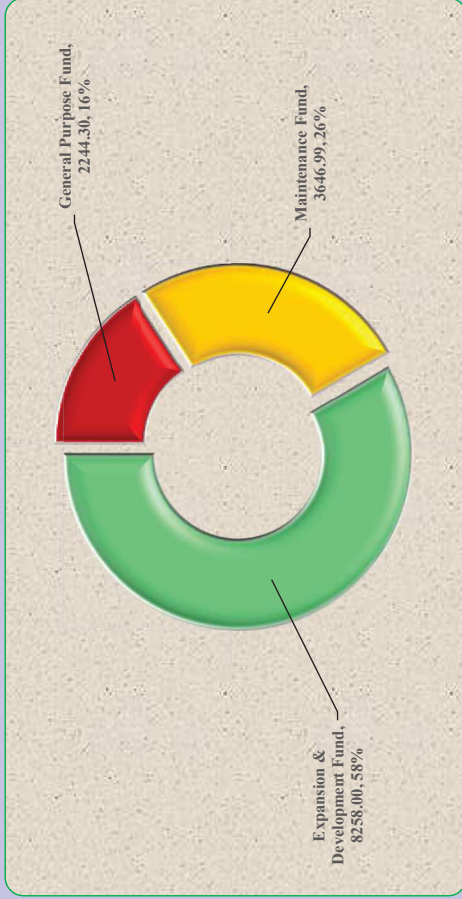
I	Corporations(1.1+2.1+2.6+3.1)	1198.97	921.03	1172.36	931.45	1313.60
II	Municipalities(1.2+2.2+2.7+3.2)	1547.64	1575.41	1926.76	1477.14	2216.76
III	District Panchayats(1.3+2.3+2.8+3.3)	1466.43	1301.48	1367.83	1445.25	1436.75
IV	Block Panchayats(1.4+2.4+2.9+3.4)	1038.37	1022.13	1200.84	1058.15	1243.68
V	Grama Panchayats(1.5+2.5+2.10+3.5)	6148.37	6364.96	7235.51	6371.60	7938.51
	<b>Grand Total(I+II+III+IV+V)</b>	<b>11399.78</b>	<b>11185.01</b>	<b>12903.30</b>	<b>11283.59</b>	<b>14149.30</b>

As per the recommendation of the 6th State Finance Commission, General Purpose Fund and Maintenance Fund for the financial year 2023-24 are fixed at the existing level of 4% and 6.5% of 'Net States Own Tax Revenue' of 2021-22 respectively. The total Plan outlay earmarked towards the LSGIs in the Budget Estimates 2023-24 is fixed at 27.19%. This includes the plan outlay towards the LSGIs at 26.50 % and the amount of Rs.210 Crore earmarked for the Externally Aided Project "Kerala Solid Waste Management Project" to the Municipalities and Municipal Corporations.

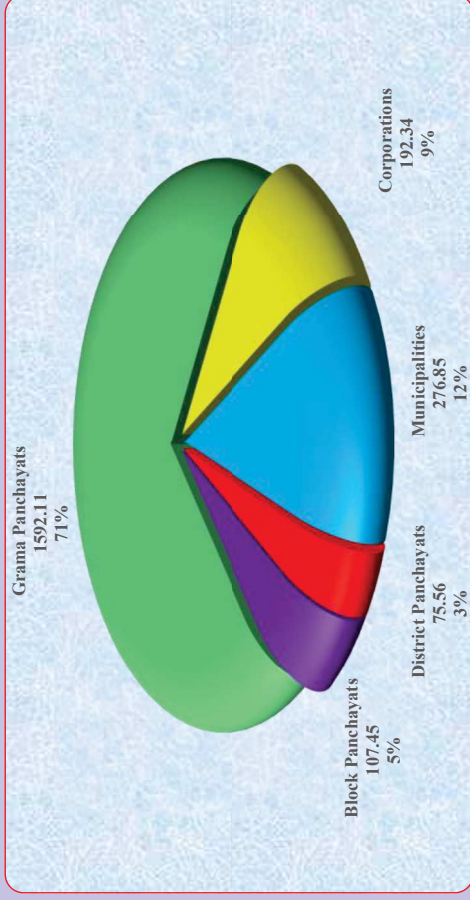


**DISTRIBUTION OF FUNDS TO LOCAL SELF GOVERNMENTS**

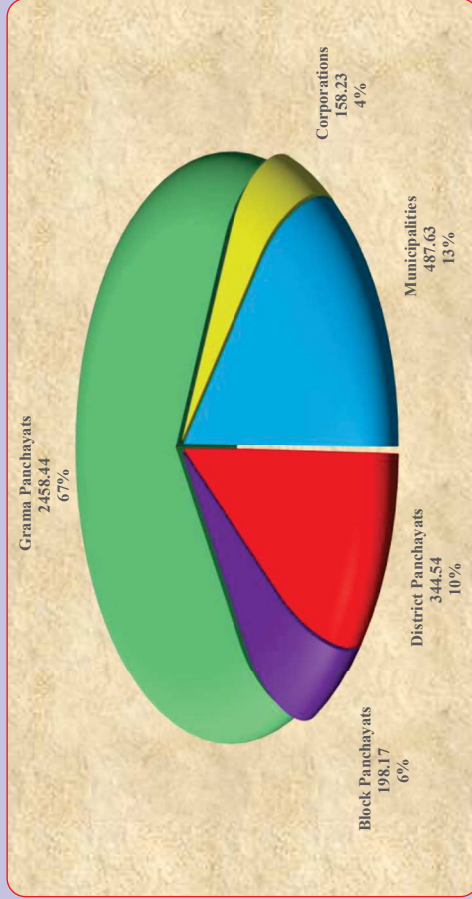
**FUNDS DEVOLVED TO LOCAL SELF GOVERNMENTS 2023-24 BE**



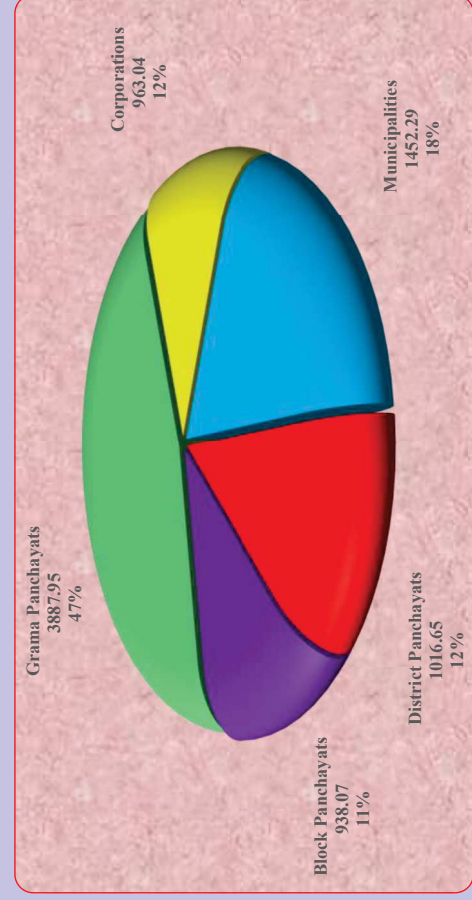
**I General Purpose Fund 2023-24 BE**



**II Maintenance Asset (Road Asset+Non Road Asset) 2023-24 BE**



**III Expansion & Development Fund 2023-24 BE**



**NB:-Component Name,Amount in Crore,% of Budget Allocation**

**Table A6**  
**CONSOLIDATED STATEMENT OF RECEIPTS AND EXPENDITURE**

(₹ Crore)

Sl No	RECEIPTS & EXPENDITURE	2020-21 Accounts	2021-22 Accounts	2022-23 B. E.	2022-23 R. E.	2023-24 B. E.
1	2	3	4	5	6	7
<b>1</b>	<b>REVENUE RECEIPTS (1.1 to 1.6)</b>	<b>97616.83</b>	<b>116640.24</b>	<b>134097.80</b>	<b>129268.15</b>	<b>135418.67</b>
1.1	State's Own Tax Revenue	47660.84	58340.52	74097.80	70188.50	81038.77
1.2	Share in Central Taxes & Duties	11560.40	17820.09	17720.50	17784.12	21425.25
1.3	State's Own Non-Tax Revenue	7327.31	10462.51	11769.55	15354.99	17088.62
	of which Lotteries (Gross Receipts)	4873.01	7134.93	8402.00	11536.80	12479.11
1.4	Plan Grants	5455.10	3990.45	9314.64	3553.07	8274.13
	I) State Plan Schemes (Central Asst.)	313.18	189.45	96.85	164.19	61.85
	ii) Grants for CSS/CPS	5141.92	3801.00	9217.79	3388.88	8212.28
1.5	Grants from Finance Commission	18048.80	22171.13	15922.00	15922.00	7591.90
	I) Non-Plan	18048.80	22171.13	15922.00	15922.00	7591.90
	ii) Plan	0.00	0.00	0.00	0.00	0.00
1.6	Non-Plan Grants other than FC	7564.38	3855.55	5273.31	6465.47	0.00
<b>2</b>	<b>REVENUE EXPENDITURE (2.1 + 2.2)</b>	<b>123446.33</b>	<b>146179.51</b>	<b>157065.89</b>	<b>149183.68</b>	<b>159360.91</b>
2.1	Plan Revenue Expenditure	17939.54	18433.02	19331.76	16316.18	18973.63
	of which					
2.1.1	Outlay on CSS/CPS	4424.51	3326.40	7382.62	3195.76	7260.72
2.1.2	Support to State PSUs	122.43	109.23	157.69	83.23	186.59
2.1.3	Lotteries (Gross Expenditure)	0.14	0.23	0.00	0.00	0.00
2.2	Non-Plan Revenue Expenditure	105506.79	127746.49	137734.14	132867.49	140387.28
	of which					
2.2.1	Interest Payments	20975.36	23302.82	25965.86	24960.36	26246.99
2.2.2	Support to State PSUs	1000.90	1188.30	712.64	566.25	716.77
2.2.3	Lotteries (Gross Expenditure)	4626.66	6663.93	8325.02	10604.57	10879.11
<b>3</b>	<b>CAPITAL RECEIPTS (3.1 TO 3.16)</b>	<b>80174.05</b>	<b>82397.85</b>	<b>94656.87</b>	<b>73174.24</b>	<b>90185.57</b>
3.1	SLR based Market Borrowings (Gross)	28566.00	27000.00	39132.76	37403.81	41446.12
3.2	Negotiated Loans (Gross)	653.89	596.61	952.40	971.09	946.91
	Loans for State Plan Schemes (Central					
3.3	Assistance.)	1252.74	725.71	2537.20	2765.45	1924.79
3.4	Small Savings - NSSF (Gross)	4273.98	4996.03	5406.41	4782.51	5260.76
3.5	Loans for Central Plan Schemes	0.00	0.00	0.00	0.00	0.00
3.6	Loans for Centrally Sponsored Schemes	0.00	0.00	0.00	0.00	0.00
3.7	W&M advance from RBI (Gross)	29222.75	22874.48	35025.00	15537.32	28525.00
3.8	W&M advances from Centre	0.00	0.00	0.00	0.00	0.00
3.9	Recovery of Loans & Advances	263.82	479.24	323.50	626.78	941.75
3.10	Dis-investment	0.00	0.00	0.00	0.00	0.00
3.1	Contingency Fund (net)	75.00	0.00	0.00	0.00	0.00
3.1	Appropriation to Contingency Fund (Net)	0.00	0.00	0.00	0.00	0.00
3.1	Inter-State Settlement (Net)	0.00	0.00	0.00	0.00	0.00
3.1	Loan received in lieu of GST Compensation	5766.00	8739.31	0.00	0.00	0.00
3.2	Other Capital Receipts into Consolidated Fund	34.15	60.27	49.60	60.28	66.30
3.2	Public Account (Net)	10065.72	16926.21	11230.00	11027.00	11073.94
	of which					
	Provident Fund (Net)	782.01	5395.42	4338.88	-2201.82	-1720.09
	Reserve Fund (Net)	171.10	-259.30	-383.22	-36.65	-443.75
	Deposits & Advances (Net)	494.88	1788.43	819.56	1175.77	2580.21
	of which Deposits (Net)	497.07	1786.45	819.56	1175.77	2580.21
	Suspense & Miscellaneous (Net)	-2187.63	-2619.27	508.07	861.18	-583.06
	Withdrawal from C.B Investment Account (Net)	0.00	0.00	0.00	0.00	0.00
	Remittances (Net)	39.40	-431.12	41.59	41.59	251.53
	Others (Net)	10765.96	13052.05	5905.12	11186.93	10989.11

Table A6 (Contd..)

<b>Table A6 (Contd..)</b>						
<b><u>CONSOLIDATED STATEMENT OF RECEIPT AND EXPENDITURE</u></b>						
SI No	RECEIPTS & EXPENDITURE	(₹ crore)				
		2020-21 Accounts	2021-22 Accounts	2022-23 B. E.	2022-23 R. E.	2023-24 B. E.
1	2	3	4	5	6	7
<b>4</b>	<b>CAPITAL EXPENDITURE (4.1 TO 4.6)</b>	<b>54366.00</b>	<b>52946.02</b>	<b>71719.37</b>	<b>53279.61</b>	<b>66278.83</b>
4.1	Plan Capital Outlay	11935.76	13207.68	10639.59	14079.47	9805.73
	<i>of which outlay on CSS/CPS</i>	1221.23	1613.05	1835.17	1512.26	951.56
4.2	Plan Lending	2414.73	2819.09	603.67	1949.38	549.65
	<i>of which lending on CSS/CPS</i>	0.00	0.00	0.00	0.00	0.00
4.3	Non-Plan Capital Outlay	953.89	984.05	4251.17	814.15	4799.80
4.4	Non-Plan Lending	133.78	35.20	1027.20	692.49	1572.86
4.5	Discharge of Internal Debt	38202.56	35149.61	54446.63	34963.02	48749.70
	<i>of which Market borrowings</i>	5500.00	8880.00	15219.04	15219.04	15800.04
4.6	Repayment of Loans to Centre	725.29	750.38	751.12	781.11	801.09
<b>A.</b>	<b>TOTAL RECEIPTS</b>	<b>177790.88</b>	<b>199038.09</b>	<b>228754.67</b>	<b>202442.39</b>	<b>225604.25</b>
<b>B.</b>	<b>TOTAL EXPENDITURE</b>	<b>177812.34</b>	<b>199125.53</b>	<b>228785.26</b>	<b>202463.29</b>	<b>225639.74</b>
<b>C.</b>	<b>OVERALL SURPLUS(+)/DEFICIT(-)</b>	<b>-21.45</b>	<b>-87.44</b>	<b>-30.59</b>	<b>-20.90</b>	<b>-35.49</b>
<b>D.</b>	<b>OPENING BALANCE</b>	<b>-184.97</b>	<b>-206.42</b>	<b>-249.59</b>	<b>-293.86</b>	<b>-314.76</b>
<b>E.</b>	<b>CLOSING BALANCE</b>	<b>-206.42</b>	<b>-293.86</b>	<b>-280.18</b>	<b>-314.76</b>	<b>-350.25</b>
<b>F.</b>	<b>REVENUE SURPLUS(+)/DEFICIT(-) #</b>	<b>-20063.51</b>	<b>-20799.96</b>	<b>-22968.09</b>	<b>-19915.53</b>	<b>-23942.24</b>
<b>G.</b>	<b>GROSS FISCAL DEFICIT #</b>	<b>-35203.69</b>	<b>-37306.47</b>	<b>-39116.62</b>	<b>-36763.95</b>	<b>-39662.22</b>
<b>H.</b>	<b>PRIMARY DEFICIT /SURPLUS #</b>	<b>-14228.33</b>	<b>-14003.65</b>	<b>-13150.76</b>	<b>-11803.60</b>	<b>-13415.24</b>
<b>I.</b>	<b>STATE'S OWN RESOURCES</b>	<b>34648.30</b>	<b>37723.49</b>	<b>27760.95</b>	<b>34800.61</b>	<b>28383.36</b>
	Balance from Current Revenues					
i	(1.1+1.2+1.3+1.5+1.6 - 2.2 + Head 2048)	-7579.06	-6357.39	-12950.98	-7152.41	-13122.74
	Net Contribution from State PSUs (Non-Plan support to					
ii	State PSUs) and LSG's	9335.96	9296.56	9090.18	10333.93	9300.18
iii	Plan Grants under FC	0.00	0.00	0.00	0.00	0.00
iv	MCR (net) *	-2892.52	-3257.90	-4005.61	-351.96	-3752.58
v	State Provident Fund, Small Savigs (Net)	11547.96	18447.47	10244.00	8985.11	9269.02
vi	Small Savings - NSSF (Gross)	4273.98	4996.03	5406.41	4782.51	5260.76
vii	SLR based Borrowings (Net)	23066.00	18120.00	23913.72	22184.77	25646.08
viii	Negotiated Loans (Gross) **	521.51	519.84	900.00	900.00	900.00
ix	Repayment of Loans	-3586.34	-4041.12	-4836.77	-4881.34	-5117.36
x	Adjustment of Opening Balance	0.00	0.00	0.00	0.00	0.00
xi	CSS/CPS Deficit (-)/ Surplus(+)	0.00	0.00	0.00	0.00	0.00
<b>J.</b>	<b>CENTRAL ASSISTANCE</b>	<b>1526.73</b>	<b>1452.42</b>	<b>2609.05</b>	<b>2898.91</b>	<b>1986.64</b>
<b>K.</b>	<b>STATE PLAN RESOURCES</b>	<b>36214.22</b>	<b>39175.91</b>	<b>30370.00</b>	<b>37699.52</b>	<b>30370.00</b>

\* includes Non Plan Capital Outlay and loan in lieu of GST Compensation received.

\*\* Excluding NCDC Loans.

# Loan received in lieu of GST compensation of Rs. 5766 cr and Rs. 8739.31 cr in 2020-21 and 2021-22 respectively is reckoned as Revenue Grant for the calculation of fiscal indicators, since the repayment obligation of this loan will not be met from the resource of the State.

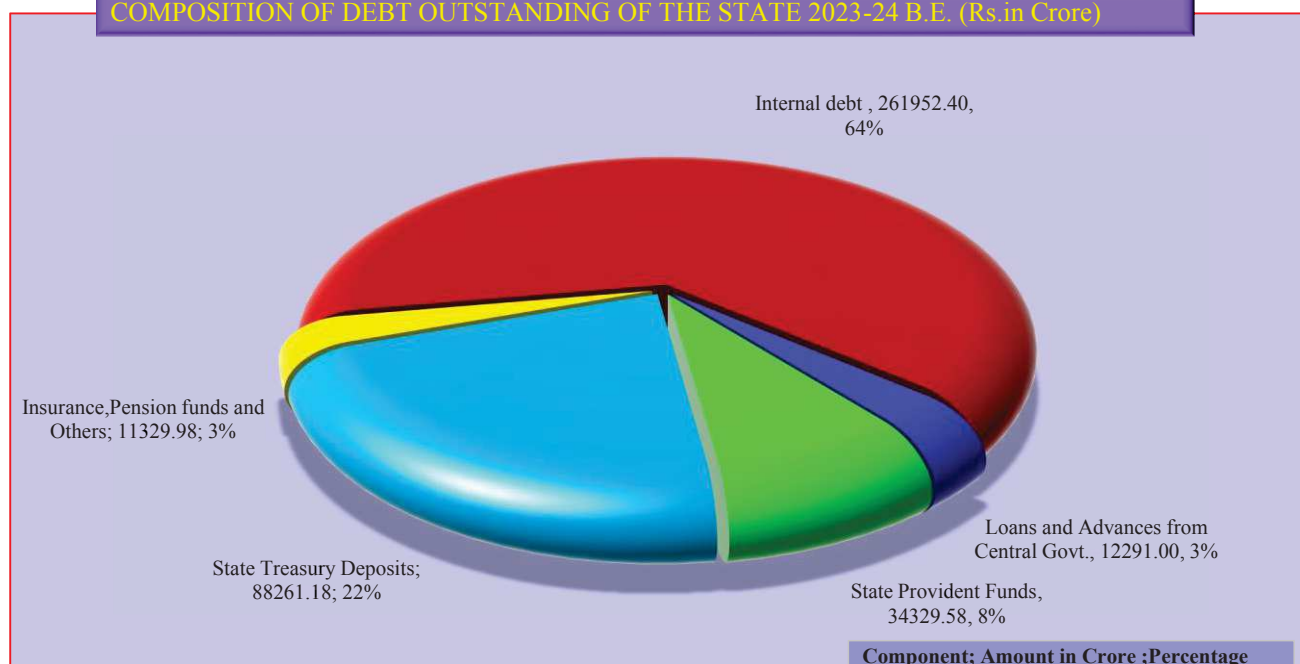
**Explanation for BCR Calculation** :- Loan Received in lieu of GST compensation is reckoned as non-plan grants for the calculation of BCR (i), since the repayment of this loan will not be met from the resources of the State.

**Table A7**  
**DEBT OUTSTANDING OF THE STATE GOVERNMENT**

	2020-21 Accounts	2021-22 Accounts	2022-23 B. E.	2022-23 R. E.	(₹ crore ) 2023-24 B. E.
<b>A Public Debt</b>	<b>199681.73</b>	<b>219974.55</b>	<b>254171.06</b>	<b>245690.61</b>	<b>274243.40</b>
1 Internal debt	190474.10	210791.59	241449.96	234523.31	261952.40
<i>i. Market loan</i>	165402.04	183522.04	211988.44	205706.81	231352.89
<i>ii. Loans from financial Institutions</i>	3886.82	3539.07	3709.23	3578.91	3641.99
<i>Of which</i>					
1. LIC	647.92	447.83	267.03	267.03	146.55
2. GIC	135.19	117.79	100.98	100.98	86.24
3. NABARD	3103.71	2973.45	3341.21	3210.90	3409.20
<i>iii. Special securities issued to NSSF</i>	19833.71	22566.53	24782.25	24273.96	26215.60
<i>iv. Others</i>	1351.53	1163.95	970.04	963.62	741.92
2 Loans and Advances from Centre. *	9207.63	9182.96	12721.10	11167.30	12291.00
<b>B Small Savings, Provident Fund etc.</b>	<b>97219.13</b>	<b>115666.60</b>	<b>117521.13</b>	<b>124651.71</b>	<b>133920.73</b>
<i>i. State Provident Funds</i>	32856.07	38251.48	41566.58	36049.66	34329.58
<i>ii. State Treasury Deposits</i>	55874.65	67790.45	66898.18	78111.74	88261.18
<i>iii. Insurance, Pension funds and Others</i>	8488.42	9624.67	9056.37	10490.31	11329.98
<b>Total Outstanding Debt of the State Government(A+B)</b>	<b>296900.86</b>	<b>335641.16</b>	<b>371692.19</b>	<b>370342.32</b>	<b>408164.13</b>
<b>Total Debt as % of GSDP</b>	<b>38.51%</b>	<b>37.01%</b>	<b>37.18%</b>	<b>36.38%</b>	<b>36.05%</b>

\*Loan received in lieu of GST compensation of Rs. 5766 Cr and Rs.8739.31 Cr in 2020-21 and 2021-22 respectively is excluded, since the repayment obligation of this loan will not to be met from the resource of the State.

**COMPOSITION OF DEBT OUTSTANDING OF THE STATE 2023-24 B.E. (Rs.in Crore)**



**Table A8**  
**PAST FISCAL FRAMEWORK**

Sl. No.	Item	PAST FISCAL FRAMEWORK									
		2010-11	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
		(₹ crore)									
1	<b>Total Revenue</b>	30991	49177	57950	69033	75612	83020	92854	90225	97617	116640
2	Own Revenue	23652	37570	42516	47421	51876	57659	62427	62588	54988	68803
3	From Centre	7338	11607	15434	21612	23735	25361	30427	27636	42629	47837
4	<b>Total Expenditure</b>	38029	66244	76744	87032	102383	110238	120070	114385	138884	163226
5	Revenue	34665	60485	71746	78689	91096	99948	110316	104720	123446	146180
6	Capital	4125	5759	4998	8342	11286	10289	9753	9665	15438	17046
7	<b>Revenue Deficit *</b>	3674	11309	13796	9657	15485	16928	17462	14495	20064	20800
8	<b>Fiscal Deficit *</b>	7730	16944	18642	17818	26448	26837	26958	23837	35204	37306
9	Interest payments	5690	8265	9770	11111	12117	15120	16748	19215	20975	23303
10	<b>Primary Deficit *</b>	2041	8679	8872	6708	14332	11717	10210	4623	14228	14004
11	<b>Total Debt *</b>	78673	119009	135440	157370	186454	210762	235631	260311	296901	335641
12	<b>GSDP</b>	324513	465041	512564	561994	634886	701588	788286	812935	771009	906921

\*Loan received in lieu of GST compensation of Rs. 5766 Cr and Rs.8739.31 Cr in 2020-21 and 2021-22 respectively is excluded for the calculation of fiscal indicators, since the replayment obligation of this loan will not to be met from the resource of the State.

GSDP: Source: Dept of Economics and Statistics, Kerala.

**Table A9**  
**AS PERCENTAGE OF GSDP**

Sl. No.	Item	2010-11	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
1	<b>Total Revenue</b>	9.55	10.57	11.31	12.28	11.91	11.83	11.78	11.10	12.66	12.86
2	Own Revenue	7.29	8.08	8.29	8.44	8.17	8.22	7.92	7.70	7.13	7.59
3	From Centre	2.26	2.50	3.01	3.85	3.74	3.61	3.86	3.40	5.53	5.27
4	<b>Total Expenditure</b>	11.72	14.24	14.97	15.49	16.13	15.71	15.23	14.07	18.01	18.00
5	Revenue	10.68	13.01	14.00	14.00	14.35	14.25	13.99	12.88	16.01	16.12
6	Capital	1.27	1.24	0.98	1.48	1.78	1.47	1.24	1.19	2.00	1.88
7	<b>Revenue Deficit</b>	1.13	2.43	2.69	1.72	2.44	2.41	2.22	1.78	2.60	2.29
8	<b>Fiscal Deficit</b>	2.38	3.64	3.64	3.17	4.17	3.83	3.42	2.93	4.57	4.11
9	Interest payments	1.75	1.78	1.91	1.98	1.91	2.16	2.12	2.36	2.72	2.57
10	<b>Primary Deficit</b>	0.63	1.87	1.73	1.19	2.26	1.67	1.30	0.57	1.85	1.54
11	<b>Total Debt</b>	24.24	25.59	26.42	28.00	29.37	30.04	29.89	32.02	38.51	37.01

**COMPARATIVE STUDY OF FISCAL PARAMETERS AS % OF GSDP**

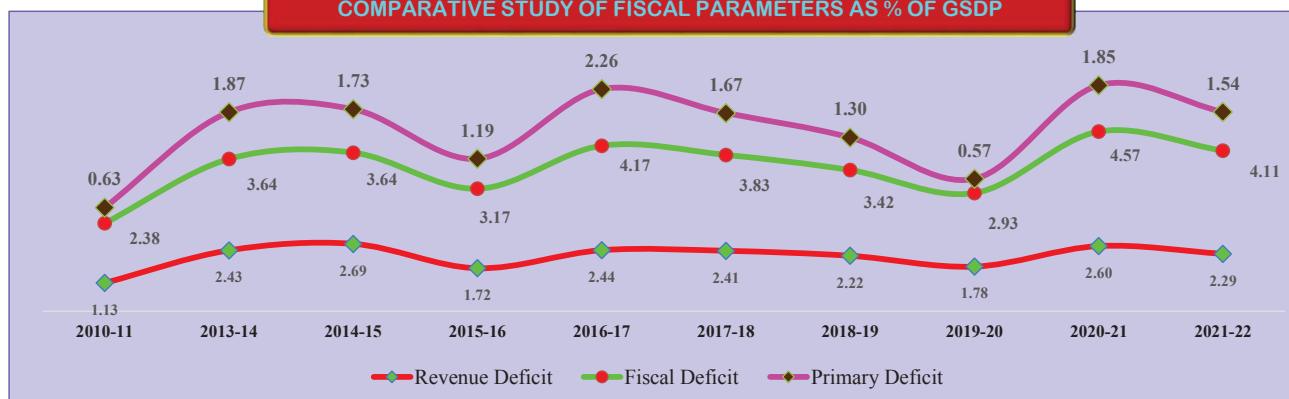


Table A10

## IMPORTANT ITEMS UNDER REVENUE AND VARIOUS INDICATORS

	2020-21 Accounts	2021-22 Accounts	2022-23 B. E.	2022-23 R. E.	2023-24 B. E.
<b>Revenue Receipts</b>					(₹ crore)
State Own Revenue (SOR)	97616.83	116640.24	134097.80	129268.15	135418.67
Central Govt. Transfers	54988.15	68803.03	85867.35	85543.49	98127.39
<b>Revenue Expenditure</b>	42628.68	47837.21	48230.45	43724.66	37291.28
<i>Of which</i>	123446.33	146179.51	157065.89	149183.68	159360.91
1 Interest	20975.36	23302.82	25965.86	24960.36	26246.99
2 Pension	18942.85	26898.69	26834.03	26688.59	28239.72
3 Salary	27728.29	44494.16	41980.86	38383.47	40042.07
Of which Teaching Grant of Aided Private Educational Institutions (Schools, Polytechnics & Colleges)	7935.91	12771.27	12244.34	11158.07	11621.57
<b>Revenue deficit (-)/Surplus(+)</b> *	-20063.51	-20799.96	-22968.09	-19915.53	-23942.24
<i>Salaries and Pensions as % of SOR</i>	84.87	103.76	80.14	76.07	69.58
<i>Salaries and Pensions as % of TRR</i>	47.81	61.21	51.32	50.34	50.42
<i>Salaries, Pensions &amp; Interest as % of TRE</i>	54.80	64.78	60.34	60.35	59.32
<i>Salaries, Pensions &amp; Interest as % of TRR</i>	69.30	81.19	70.68	69.65	69.80
<i>Interest Payments as % of TRE</i>	16.99	15.94	16.53	16.73	16.47
<i>Interest Payments as % of SOR</i>	38.15	33.87	30.24	29.18	26.75
<i>Interest Payments as % of GSDP</i>	2.72	2.57	2.60	2.45	2.32
<i>Salary Expenditure under Revenue as % of Total Revenue</i>	28.41	38.15	31.31	29.69	29.53
<i>Salary of Aided Educational Institutions as % of Total Revenue</i>	8.13	10.95	9.13	8.63	8.58
<i>Salary Expenditure under Revenue as % of Revenue Expenditure</i>	22.46	30.44	26.73	25.73	25.13

**Table A11**  
**IMPORTANT ITEMS OF EXPENDITURE**

	2021-22 Accounts			2022-23 B.E			2022-23 R.E			2023-24 B.E		
	REVENUE	CAPITAL	TOTAL	REVENUE	CAPITAL	TOTAL	REVENUE	CAPITAL	TOTAL	REVENUE	CAPITAL	TOTAL
<b>1 Salaries</b>	44494.16	131.12	44625.28	41980.86	98.69	42079.55	38383.47	112.10	38495.57	40042.07	9.06	40051.13
<b>2 Pensions</b>	26898.69	0.00	26898.69	26834.03	0.00	26834.03	26688.59	0.00	26688.59	28239.72	0.00	28239.72
<b>3 Interest</b>	23302.82	0.00	23302.82	25965.86	0.00	25965.86	24960.36	0.00	24960.36	26246.99	0.00	26246.99
<b>4 Grant-in-aid</b>	3723.33	0.00	3723.33	3830.05	0.00	3830.05	3342.46	0.00	3342.46	3903.39	0.00	3903.39
<b>5 Subsidies</b>	3892.87	0.00	3892.87	2170.43	0.00	2170.43	2378.23	0.00	2378.23	2189.95	0.00	2189.95
<b>6 Minor Works</b>	95.51	0.00	95.51	120.40	0.00	120.40	72.90	0.00	72.90	123.71	0.00	123.71
<b>7 Major Works</b>	6.85	2316.85	2323.71	0.00	821.69	821.69	7.91	1947.99	1955.90	0.00	952.26	952.26
<b>8 Scholarships and Stipends</b>	1136.19	0.00	1136.19	1213.52	0.00	1213.52	1155.50	0.00	1155.50	1013.03	0.00	1013.03
<b>9 Contributions</b>	474.63	0.00	474.63	659.53	0.00	659.53	688.37	0.00	688.37	721.83	0.00	721.83
<b>10 Wages</b>	1285.79	3.18	1288.96	1305.27	9.30	1314.56	1349.84	2.38	1352.23	1257.94	4.01	1261.95
<b>11 Materials and Supplies</b>	167.37	0.99	168.36	199.31	0.50	199.81	138.10	0.30	138.40	205.52	0.50	206.02
<b>12 Machinery and Equipment</b>	86.99	2.18	89.17	95.83	8.50	104.33	51.20	3.45	54.65	102.00	8.50	110.50
<b>13 Travel Expenses</b>	93.19	0.18	93.37	112.76	0.35	113.10	100.94	0.10	101.04	107.06	0.12	107.18
<b>14 Maintenance</b>	160.86	0.01	160.87	132.27	0.00	132.27	143.54	0.00	143.54	134.13	0.00	134.13
<b>15 P.O.L.</b>	120.40	0.51	120.91	91.62	0.56	92.18	111.98	0.37	112.35	110.35	0.14	110.49
<b>16 Motor Vehicles</b>	21.37	0.18	21.54	21.54	1.03	22.57	27.01	0.42	27.43	26.80	0.54	27.35
<b>17 Rent, Rates and Taxes</b>	71.96	0.68	72.63	53.63	0.77	54.40	49.28	0.74	50.02	47.96	0.10	48.06

*Table AI2*  
**TREND IN SALARY EXPENDITURE**

	2017-18 (Accounts)	2018-19 (Accounts)	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 B.E.	2022-23 R.E.	2023-24 B.E.
<b>A.SOCIAL SERVICE</b>								
Education, Sports, Art And Culture	15730.11	15257.98	15403.21	13260.44	21691.16	20592.20	18607.99	19415.42
Medical, Public Health&Family Welfare	4244.58	4273.17	4361.59	3904.16	6238.81	5820.68	5437.55	5691.14
Social Security & Welfare	764.19	740.78	876.50	821.37	943.66	973.47	735.97	565.14
others	543.60	547.19	549.59	483.01	778.34	844.84	673.15	713.31
<u>Total social service(A)</u>	<b>21282.48</b>	<b>20819.11</b>	<b>21190.88</b>	<b>18468.99</b>	<b>29651.96</b>	<b>28231.19</b>	<b>25454.67</b>	<b>26385.02</b>
<b>B.ECONOMIC SERVICE</b>								
Agriculture, Animal Husbandary & Co-operation	1395.67	1361.09	1329.70	1134.33	1798.94	1649.94	1551.35	1618.95
Irrigation & Flood Control	446.89	427.27	406.15	335.60	521.50	458.06	436.72	429.31
Others	1641.04	1661.92	1671.48	1478.16	2367.96	2278.33	2039.94	2174.05
<u>Total Economic Service(B)</u>	<b>3483.60</b>	<b>3450.27</b>	<b>3407.33</b>	<b>2948.10</b>	<b>4688.40</b>	<b>4386.32</b>	<b>4028.01</b>	<b>4222.31</b>
<b>C.GENERAL SERVICE</b>								
Developmental Expenditure(A+B)	<b>24766.08</b>	<b>24269.39</b>	<b>24598.21</b>	<b>21417.09</b>	<b>34340.36</b>	<b>32617.51</b>	<b>29482.68</b>	<b>30607.33</b>
Police	3199.56	3237.43	3161.10	2794.83	4581.08	4177.13	4036.39	4283.15
Administration of Justice	725.74	757.56	771.82	712.46	1099.88	1040.28	962.13	1020.16
others	3214.54	3246.00	3243.75	2886.48	4603.96	4244.63	4014.38	4140.48
Total General Service/Non Dev Exp (C)	<b>7139.84</b>	<b>7240.99</b>	<b>7176.66</b>	<b>6393.77</b>	<b>10284.92</b>	<b>9462.04</b>	<b>9012.90</b>	<b>9443.80</b>
<u>Total Salary Expenditure(A+B+C)</u>	<b>31905.92</b>	<b>31510.37</b>	<b>31774.87</b>	<b>27810.86</b>	<b>44625.28</b>	<b>42079.55</b>	<b>38495.57</b>	<b>40051.13</b>



### TREND IN REVENUE RECEIPTS 2010-11 & 2016-17 TO 2023-24

The total estimated Revenue Receipts of Rs. 135418.67 crore in 2023-24 (B.E) is higher by Rs. 6150.52 crore in comparison with 2022-23 (RE) and Rs. 104427.72 crore more than the corresponding figure in 2010-11.

Out of the total estimated Revenue receipts, ₹102464 crore is the Share of Taxes and Duties and ₹ 32955 crore is Share of Non-Tax Revenue. Receipts from taxes and duties during 2023-24 form 75.66 % and Non-Tax Revenue 24.34 % of the total revenue.

Table A13  
TREND IN REVENUE RECEIPTS 2010-11 & 2016-17 TO 2023-24

Item 1	2010-11 2	2016-17 3	2017-18 4	Accounts				RE 2022-23 9	BE 2023-24 10
				2018-19 5	2019-20 6	2020-21 7	2021-22 8		
<b>I. Taxes and Duties</b>	<b>26863.54</b>	<b>57401.40</b>	<b>63292.69</b>	<b>69682.27</b>	<b>66724.19</b>	<b>59221.24</b>	<b>76160.61</b>	<b>87972.62</b>	<b>102464.02</b>
Percentage to total	86.68	75.92	76.24	75.04	73.95	60.67	65.30	68.05	75.66
Index	100	214	236	259	248	220	284	327	381
(i)Share of Central Taxes	5141.85	15225.02	16833.08	19038.17	16401.05	11560.4	17820.09	17784.12	21425.25
Percentage to total	16.59	20.14	20.28	20.50	18.18	11.84	15.28	13.76	15.82
(ii)State Taxes and Duties	21721.69	42176.38	46459.61	50644.10	50323.14	47660.84	58340.52	70188.50	81038.77
Percentage to total	70.09	55.78	55.96	54.54	55.78	48.82	50.02	54.30	59.84
<b>II. Non-tax Revenue</b>	<b>4127.41</b>	<b>18210.33</b>	<b>19727.45</b>	<b>23172.20</b>	<b>23500.48</b>	<b>38395.59</b>	<b>40479.63</b>	<b>41295.53</b>	<b>32954.65</b>
Percentage to total	13.32	24.08	23.76	24.96	26.05	39.33	34.70	31.95	24.34
Index	100	441	478	561	569	930	981	1001	798
(i)State's Own Non Tax Revenue	1930.79	9699.98	11199.61	11783.24	12265.22	7327.31	10462.51	15354.99	17088.62
Percentage to total	6.23	12.83	13.49	12.69	13.59	7.51	8.97	11.88	12.62
(ii)Grant in aid from centre	2196.62	8510.35	8527.84	11388.96	11235.26	31068.28	30017.12	25940.54	15866.03
Percentage to total	7.09	11.26	10.27	12.27	12.45	31.83	25.73	20.07	11.72
<b>III. Total Revenue</b>	<b>30990.95</b>	<b>75611.72</b>	<b>83020.14</b>	<b>92854.47</b>	<b>90224.67</b>	<b>97616.83</b>	<b>116640.24</b>	<b>129268.15</b>	<b>135418.67</b>
Index	100	244	268	300	291	315	376	417	437

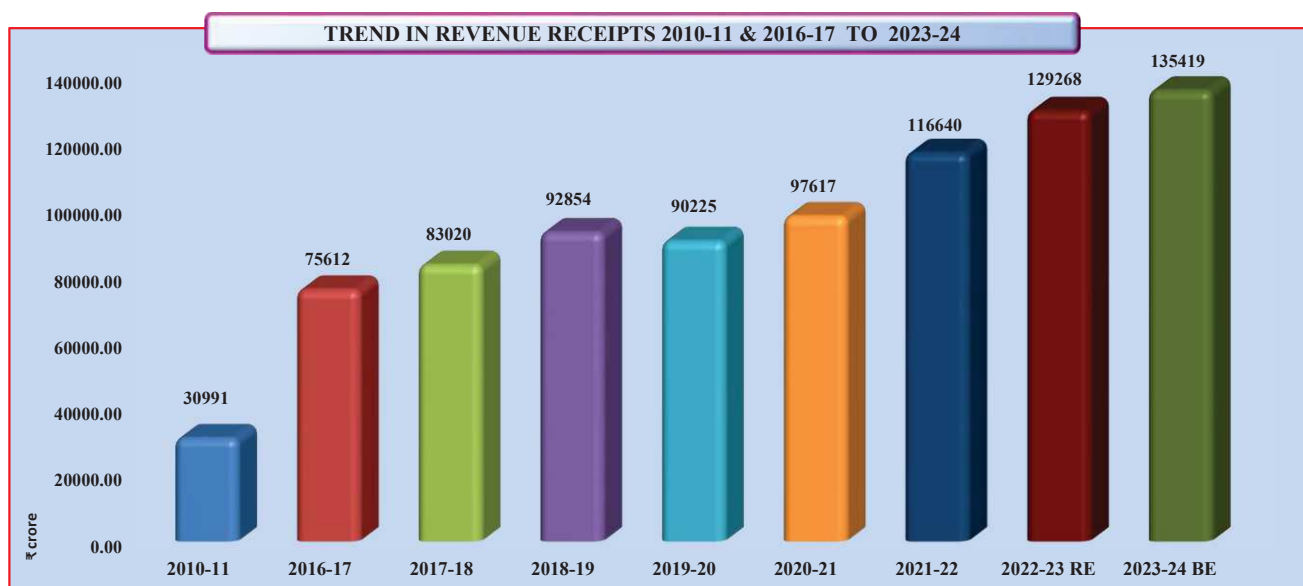


Table A-14								
TREND IN TAXES AND DUTIES								
Item	Accounts						RE	₹ crore
	2010-11	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	BE 2023-24
1	2	3	4	5	6	7	8	9
<b>A. State Own Tax Revenue (SOTR)</b>	<b>21721.68</b>	<b>46459.61</b>	<b>50644.10</b>	<b>50323.14</b>	<b>47660.84</b>	<b>58340.52</b>	<b>70188.50</b>	<b>81038.77</b>
Index	100	214	233	232	219	269	323	373
Goods and Services Tax		12007.69	21014.71	20446.95	20028.31	24169.81	30238.00	35982.63
Percentage to total SOTR		25.85	41.49	40.63	42.02	41.43	43.08	44.40
Taxes on Agricultural Income	46.97	2.85	0.70	0.84	0.50	0.50	0.40	0.42
Percentage to total SOTR	0.22	0.01	0.00	0.00	0.00	0.00	0.00	0.00
Land Revenue	55.97	162.16	202.78	332.42	493.35	470.84	839.56	609.53
Percentage to total SOTR	0.26	0.35	0.40	0.66	1.04	0.81	1.20	0.75
Stamps & Registration	2552.49	3452.56	3693.17	3615.01	3489.59	4857.33	5704.19	6111.79
Percentage to total SOTR	11.75	7.43	7.29	7.18	7.32	8.33	8.13	7.54
State Excise Duties	1699.54	2240.42	2521.40	2255.28	2329.22	2032.23	2800.49	2975.37
Percentage to total SOTR	7.82	4.82	4.98	4.48	4.89	3.48	3.99	3.67
Sales Tax & VAT	15833.11	24577.81	19225.75	19649.64	17689.17	22487.43	24964.67	28645.57
Percentage to total SOTR	72.89	52.90	37.96	39.05	37.11	38.55	35.57	35.35
Taxes on vehicles	1331.37	3662.85	3708.61	3721.14	3386.28	4037.10	5300.72	5857.61
Percentage to total SOTR	6.13	7.88	7.32	7.39	7.10	6.92	7.55	7.23
Taxes on goods and passengers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Percentage to total SOTR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes and Duties on Electricity	20.71	66.87	62.38	67.92	57.34	69.92	75.00	572.80
Percentage to total SOTR	0.10	0.14	0.12	0.13	0.12	0.12	0.11	0.71
Others	181.53	286.37	214.61	233.94	187.09	215.37	265.47	283.06
Percentage to total SOTR	0.84	0.62	0.42	0.46	0.39	0.37	0.38	0.35
<b>B.Share of Central Taxes (SCT)</b>	<b>5141.85</b>	<b>16833.08</b>	<b>19038.17</b>	<b>16401.05</b>	<b>11560.40</b>	<b>17820.09</b>	<b>17784.12</b>	<b>21425.25</b>
Index	100	327	370	319	225	347	346	417
Central Goods and Services Tax	0.00	239.88	4699.14	4654.19	3325.63	4832.67	6180.74	7401.21
Integrated Goods and Services Tax	0.00	1699.96	375.00	0.00	0.00	0.00	0.00	0.00
Corporation Tax	2009.77	5156.64	6621.02	5592.06	3546.02	5238.12	5348.51	6468.21
Tax on Income other than Corporation Tax	1062.05	4354.40	4876.10	4381.76	3642.70	5104.81	5165.55	6248.66
Other Taxes on Income and Expenditure	0.00	0.00	34.48	0.00	0.00	0.04	0.00	0.00
Taxes on Wealth	4.12	-0.15	2.44	0.25	0.00	1.48	0.00	0.00
Customs	899.11	1699.40	1349.57	1039.60	591.59	1431.33	816.15	979.38
Union Excise Duties	654.08	1776.40	896.86	722.80	380.78	898.09	254.24	305.08
Service Tax	512.72	1906.55	173.73	0.00	62.54	294.96	18.93	22.71
Other Taxes and Duties on Commodities and Services	0.00	0.00	9.83	10.39	11.14	18.59	0.00	0.00

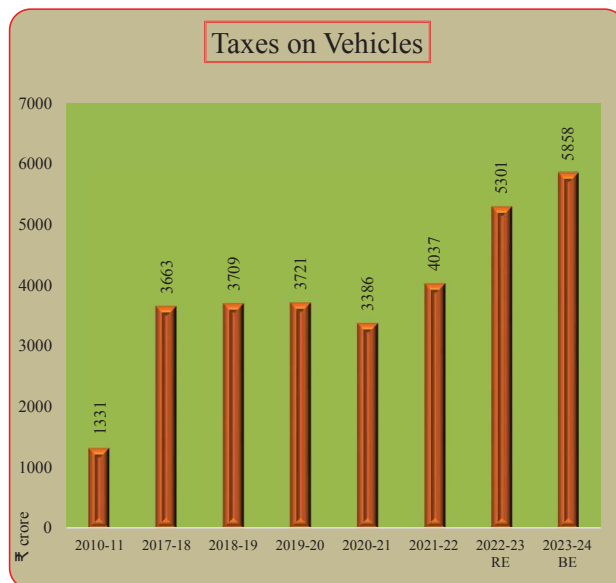
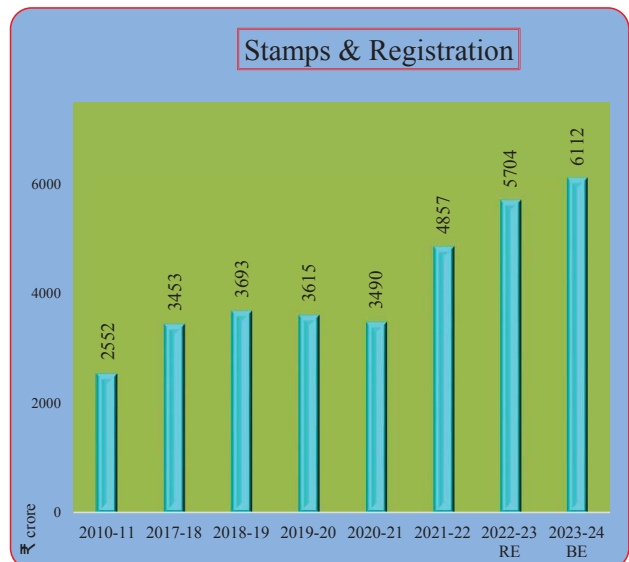
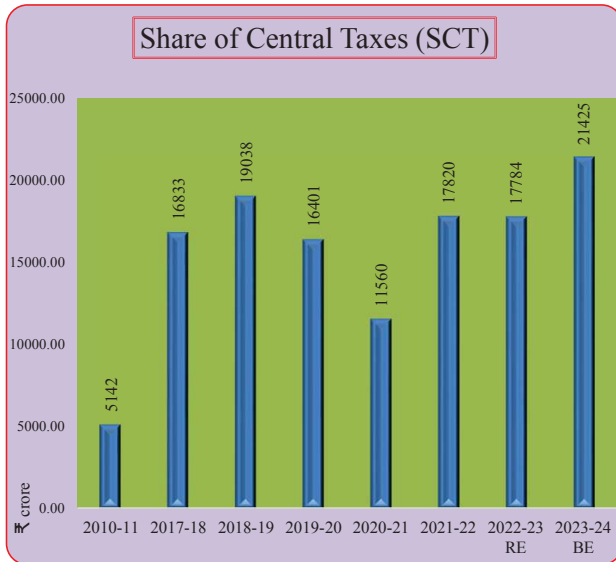
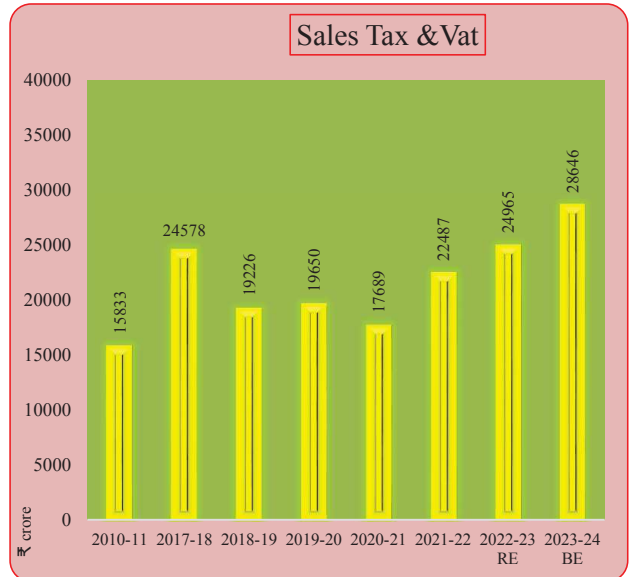
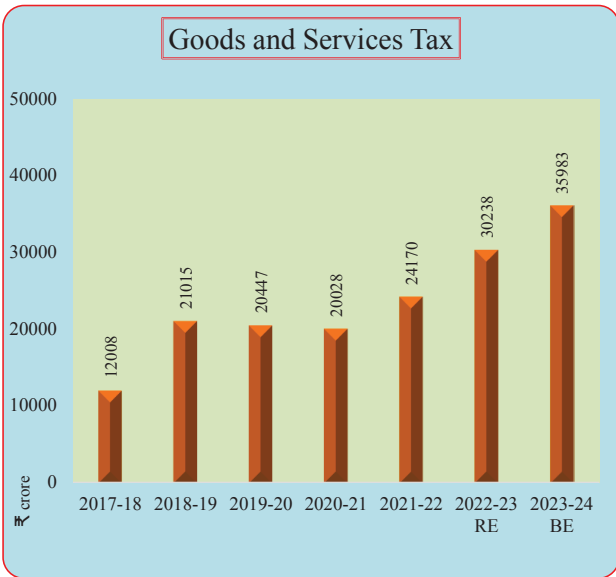
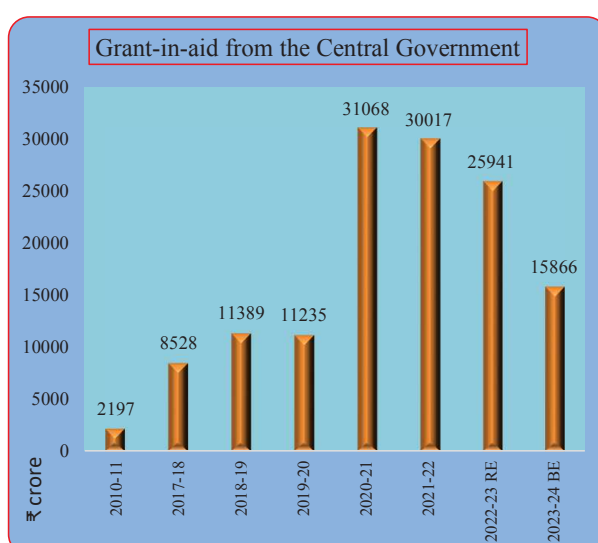
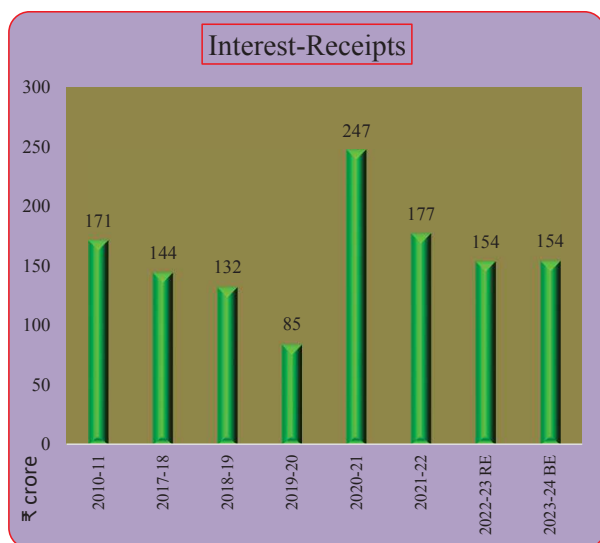
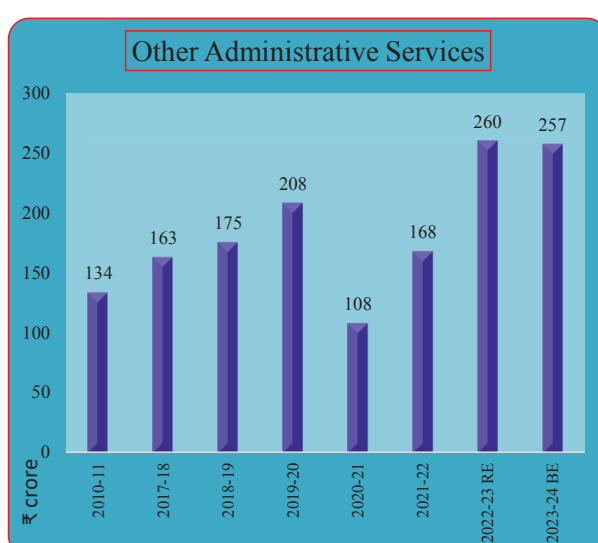
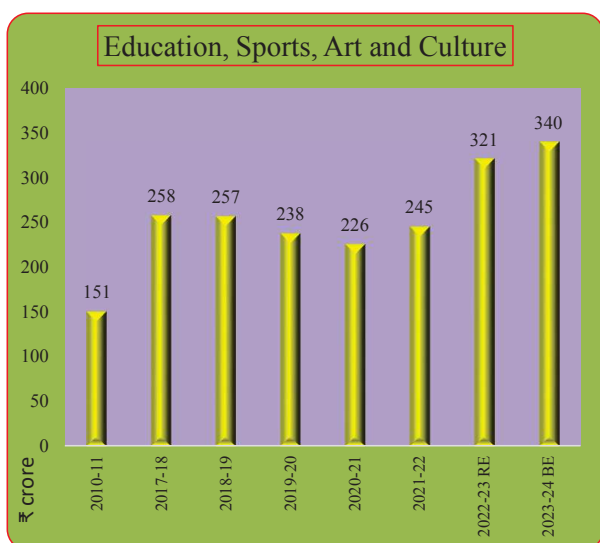
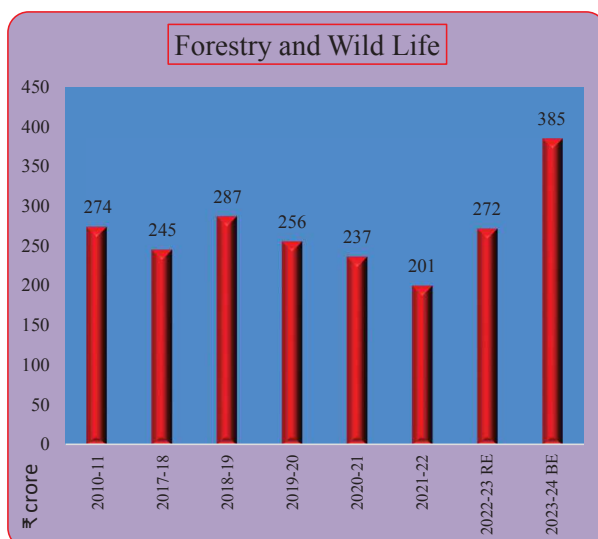
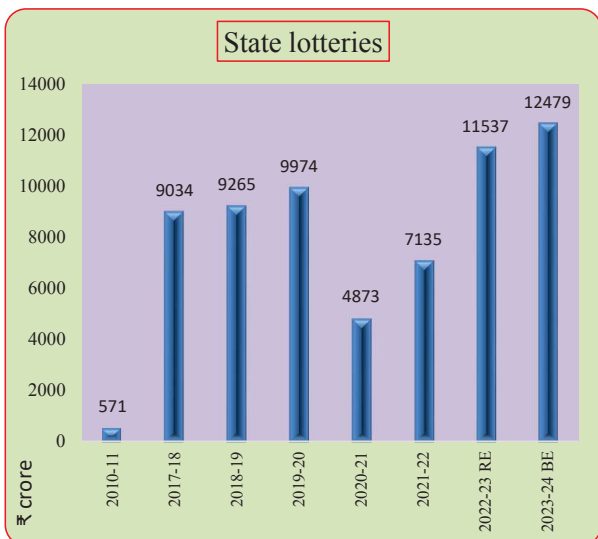


Table A15 TREND IN NON-TAX REVENUE								
Item 1	Accounts					RE		₹ crore BE
	2010-11 2	2017-18 3	2018-19 4	2019-20 5	2020-21 6	2021-22 7	2022-23 8	2023-24 9
<b>(A) State Own Non Tax Revenue (SONTR)</b>	<b>1930.79</b>	<b>11199.61</b>	<b>11783.24</b>	<b>12265.22</b>	<b>7327.31</b>	<b>10462.51</b>	<b>15354.99</b>	<b>17088.62</b>
Index	100.00	580.05	610.28	635.24	379.50	541.88	795.27	885.06
Interest-Receipts	171.47	144.50	132.38	84.95	246.64	177.05	153.68	154.17
Percentage to total SONTR	8.88	1.29	1.12	0.69	3.37	1.69	1.00	0.90
Dividends and Profits	75.46	126.48	132.12	100.33	110.19	227.98	116.07	123.60
Percentage to total SONTR	3.91	1.13	1.12	0.82	1.50	2.18	0.76	0.72
Police	24.38	82.64	73.03	92.15	158.10	257.61	328.09	361.59
Percentage to total SONTR	1.26	0.74	0.62	0.75	2.16	2.46	2.14	2.12
Other Administrative Services	133.67	163.15	175.45	208.26	108.18	167.98	259.96	257.07
Percentage to total SONTR	6.92	1.46	1.49	1.70	1.48	1.61	1.69	1.50
Contributions and Recoveries towards pensions and other retirement benefits	34.45	148.80	120.72	107.31	106.10	154.36	164.78	175.21
Percentage to total SONTR	1.78	1.33	1.02	0.87	1.45	1.48	1.07	1.03
State lotteries	571.46	9034.16	9264.66	9973.67	4873.01	7134.93	11536.80	12479.11
Percentage to total SONTR	29.60	80.66	78.63	81.32	66.50	68.20	75.13	73.03
Education, Sports, Art and Culture	150.83	257.78	256.73	237.68	225.62	245.16	321.02	339.54
Percentage to total SONTR	7.81	2.30	2.18	1.94	3.08	2.34	2.09	1.99
Medical and Public Health	63.46	181.53	335.07	244.05	285.17	294.57	411.58	458.16
Percentage to total SONTR	3.29	1.62	2.84	1.99	3.89	2.82	2.68	2.68
Forestry and Wild Life	274.10	245.42	287.21	255.85	236.61	200.57	271.97	384.94
Percentage to total SONTR	14.20	2.19	2.44	2.09	3.23	1.92	1.77	2.25
Co-operation	59.11	194.82	186.57	202.41	158.18	249.54	302.68	417.28
Percentage to total SONTR	3.06	1.74	1.58	1.65	2.16	2.39	1.97	2.44
Non-Ferrous Mining and Metallurgical Industries	45.79	158.62	178.45	170.95	202.00	220.91	298.15	841.50
Percentage to total SONTR	2.37	1.42	1.51	1.39	2.76	2.11	1.94	4.92
Roads and Bridges	29.78	58.86	31.26	31.54	70.35	98.92	76.70	84.81
Percentage to total SONTR	1.54	0.53	0.27	0.26	0.96	0.95	0.50	0.50
Others	296.83	402.85	609.57	556.08	547.26	1032.92	1113.50	1011.65
Percentage to total SONTR	15.37	3.60	5.17	4.53	7.47	9.87	7.25	6.59
<b>(B) Grant-in-aid from the Central Government</b>	<b>2196.62</b>	<b>8527.84</b>	<b>11388.96</b>	<b>11235.26</b>	<b>31068.28</b>	<b>30017.12</b>	<b>25940.54</b>	<b>15866.03</b>
Non-plan Grants	490.06	5118.76	7435.17	7918.05	25613.18	26026.67	22387.47	7591.90
Grants for State Plan	934.22	140.72	183.68	54.56	313.18	189.45	164.19	61.85
Grants for Central Plan	43.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grants for Centrally sponsored schemes	729.13	3268.36	3770.11	3262.65	5141.92	3801.00	3388.88	8212.28
Grants for Special Plan Scheme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Index of B	100.00	388.23	518.48	511.48	1414.37	1366.51	1180.93	722.29
<b>Total Non-Tax Revenue (A+B)</b>	<b>4127.41</b>	<b>19727.45</b>	<b>23172.20</b>	<b>23500.48</b>	<b>38395.59</b>	<b>40479.63</b>	<b>41295.53</b>	<b>32954.65</b>
Index of C	100.00	477.96	561.42	569.38	930.26	980.75	1000.52	798.43



**Table A16**  
**TREND IN DEVELOPMENT EXPENDITURE (REVENUE) 2010-11 & 2016-17 to 2023-24**

	Accounts						RE	BE	
	2010-11	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<b>1. Social and Development Services</b>	<b>14543.38</b>	<b>40907.35</b>	<b>43410.04</b>	<b>42657.87</b>	<b>39166.84</b>	<b>57100.53</b>	<b>60487.02</b>	<b>56772.34</b>	<b>63416.60</b>
(a) Education	6847.77	17061.09	18514.86	18968.26	18459.63	16475.69	24770.33	22256.33	23866.87
(b) Medical *	2353.69	6662.02	6872.01	7261.34	7628.81	8893.10	12012.60	9330.37	10101.67
(c) Agriculture **	1854.68	5569.15	5007.27	5663.08	4274.53	9840.71	7859.69	6147.65	6624.09
(d) Community Development ***	2782.88	10204.75	11427.62	8890.17	7738.19	20463.48	14389.47	17591.76	20942.90
(e) Industry ****	704.37	1410.34	1588.28	1875.02	1065.68	1427.56	1454.94	1446.24	1881.08
<b>2. Irrigation</b>	<b>327.59</b>	<b>508.18</b>	<b>596.14</b>	<b>576.63</b>	<b>515.53</b>	<b>510.44</b>	<b>761.32</b>	<b>582.29</b>	<b>613.42</b>
<b>3. Public Works( Roads &amp; Bridges)</b>	<b>668.93</b>	<b>1182.63</b>	<b>2168.60</b>	<b>2343.77</b>	<b>1404.90</b>	<b>3103.31</b>	<b>2668.42</b>	<b>2967.12</b>	<b>1298.68</b>
<b>4. Forest</b>	<b>210.11</b>	<b>518.98</b>	<b>521.19</b>	<b>530.32</b>	<b>516.49</b>	<b>538.07</b>	<b>679.17</b>	<b>625.03</b>	<b>723.82</b>
<b>5. Transport and Communications (other than roads)</b>	<b>71.07</b>	<b>102.42</b>	<b>86.77</b>	<b>138.76</b>	<b>139.04</b>	<b>116.01</b>	<b>273.13</b>	<b>222.17</b>	<b>226.88</b>
<b>6. Housing and Urban Development</b>	<b>472.25</b>	<b>950.24</b>	<b>39.66</b>	<b>1165.43</b>	<b>1133.29</b>	<b>1596.45</b>	<b>1014.55</b>	<b>1407.96</b>	<b>1735.25</b>
<b>7. Others</b>	<b>174.93</b>	<b>250.26</b>	<b>404.95</b>	<b>3177.76</b>	<b>275.92</b>	<b>628.36</b>	<b>525.80</b>	<b>526.30</b>	<b>518.78</b>
(i) Relief on account of natural calamities	155.88	196.44	376.03	3133.76	221.47	460.72	463.97	478.19	470.60
(ii) Other Social and Community services	19.05	53.82	28.91	43.99	54.46	167.64	61.83	48.11	48.18
<b>Total</b>	<b>16468.26</b>	<b>44420.07</b>	<b>47227.35</b>	<b>50590.54</b>	<b>43152.02</b>	<b>63593.16</b>	<b>66409.41</b>	<b>63103.21</b>	<b>68533.42</b>
Development Expenditure of LSGS <sup>#</sup>	2450	4182.56	5752.17	6197.46	4398.16	7630.83	7617.43	7718.07	11624.45
<b>Grand Total</b>	<b>18918.58</b>	<b>48602.63</b>	<b>52979.52</b>	<b>56788.00</b>	<b>47550.18</b>	<b>71223.99</b>	<b>74026.85</b>	<b>70821.29</b>	<b>80157.87</b>
<b>Index</b>	<b>100</b>	<b>270</b>	<b>287</b>	<b>307</b>	<b>262</b>	<b>386</b>	<b>403</b>	<b>383</b>	<b>416</b>

\* includes Public Health & Family welfare

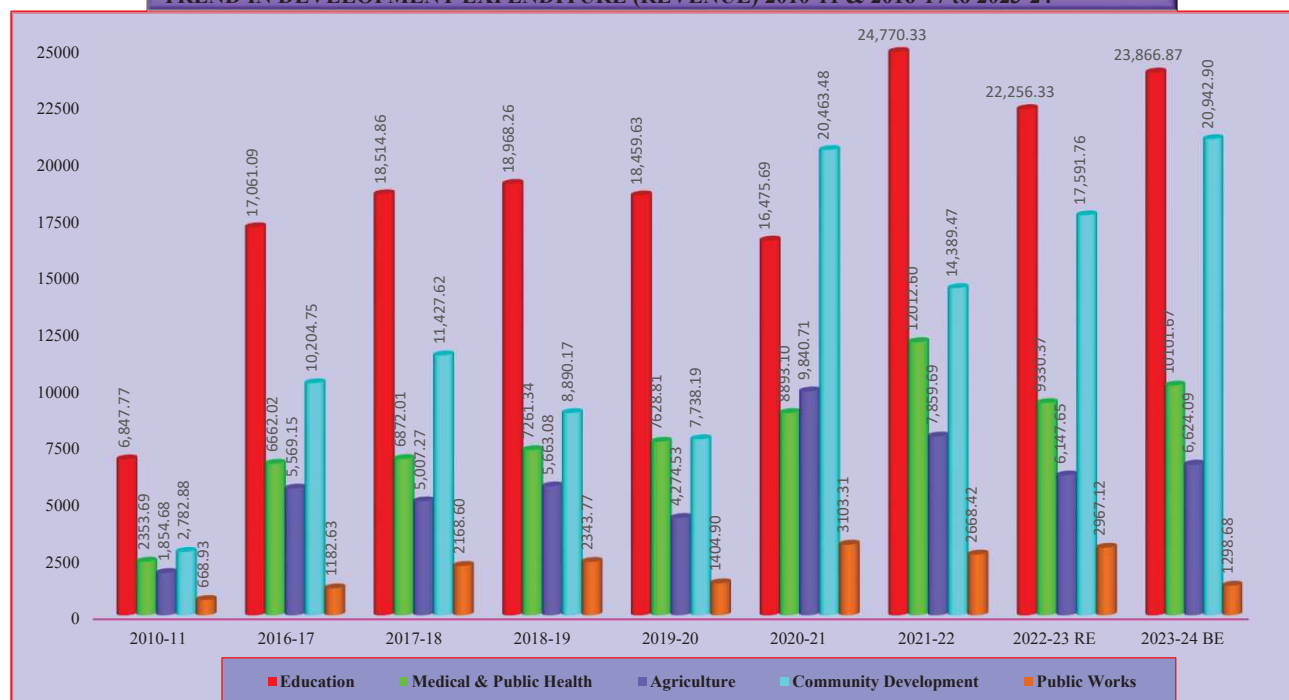
\*\* includes Animal Husbandry & Co-operation

\*\*\* includes Social & Developmental Organisation, Scientific Departments etc

\*\*\*\* includes Labour & Employment

# As per the direction of the 'Subject Committee V', the provisions for the road maintenance grant have been reclassified to the newly opened heads of accounts under the major head 3604 of the Demand No.XLIII from the heads of accounts under the major head 3054 of the Demand No.XV from the year 2023-24 onwards.

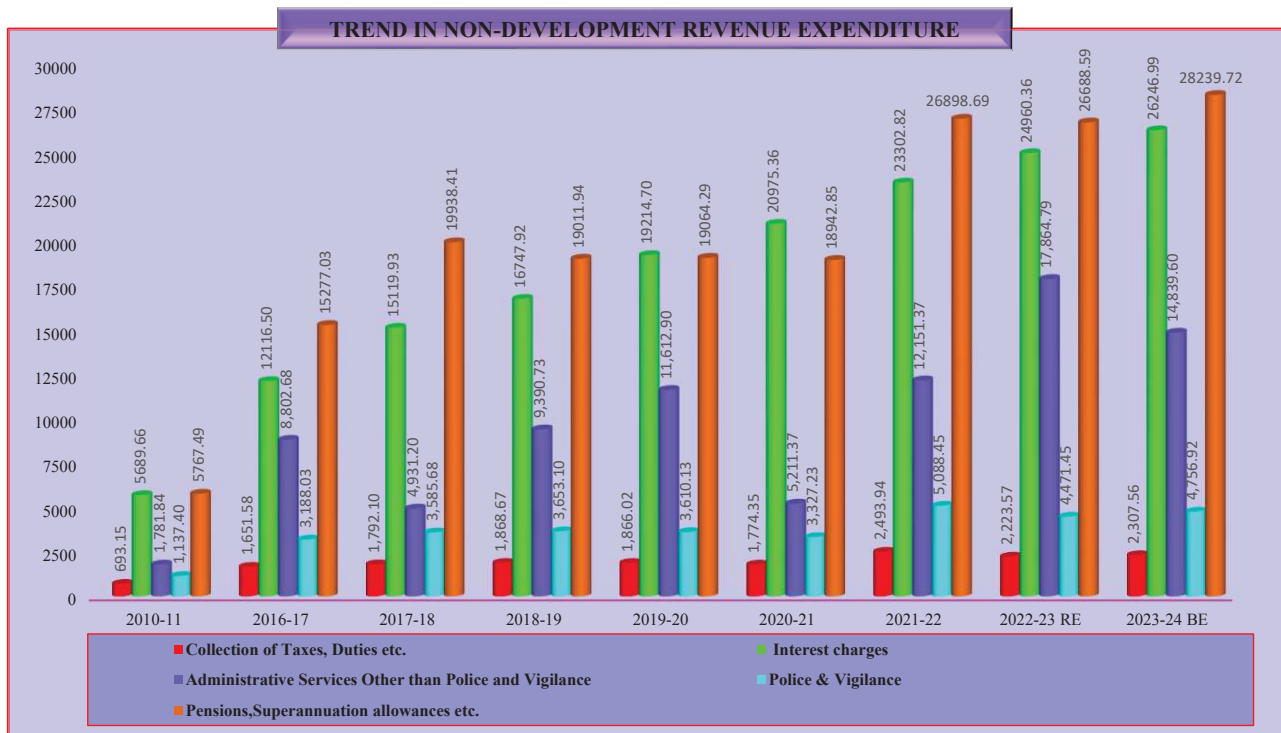
**TREND IN DEVELOPMENT EXPENDITURE (REVENUE) 2010-11 & 2016-17 to 2023-24**



**Table A17**  
**TREND IN NON-DEVELOPMENT REVENUE EXPENDITURE**

Sl No	Item	Accounts								RE	BE
		2010-11	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	
1	2	3	4	5	6	7	8	9	10	11	
1	Collection of Taxes, Duties etc.	693.15	1651.58	1792.10	1868.67	1866.02	1774.35	2493.94	2223.57	2307.56	
2	Interest charges	5689.66	12116.50	15119.93	16747.92	19214.70	20975.36	23302.82	24960.36	26246.99	
3	Appropriation for Reduction or Avoidance of debt	275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120.00	
4	Administrative Services	2919.24	11990.71	8516.88	13043.83	15223.03	8538.60	17239.82	22336.24	19596.51	
	(i) General Administration	556.21	1305.80	1421.04	1518.47	1494.32	1373.37	2094.06	1843.42	1914.52	
	(ii) Parliament & State Legislature	138.04	251.70	188.10	206.05	338.76	466.63	494.21	239.19	194.09	
	(iii) Administration of Justice	298.79	703.40	801.31	858.00	892.94	826.74	1241.76	1128.54	1191.11	
	(iv) Jails	50.55	120.51	136.62	145.12	139.44	154.35	199.72	183.22	190.05	
	(v) Police & Vigilance*	1137.4	3188.03	3585.68	3653.10	3610.13	3327.23	5088.45	4471.45	4756.92	
	(vi) Miscellaneous Department	738.25	6421.27	2384.14	6663.09	8747.43	2390.27	8121.63	14470.42	11349.82	
5	Pensions, Superannuation allowances etc.	5767.49	15277.03	19938.41	19011.94	19064.29	18942.85	26898.69	26688.59	28239.72	
6	Famine Relief										
7	Compensation & assignments	327.85	1298.35	1445.06	2701.26	1665.71	1874.95	2117.28	1993.32	2524.84	
8	Others	73.84	159.52	156.46	154.78	136.00	129.57	174.73	160.31	167.42	
	(i) Stationery & Printing	73.84	159.52	156.46	154.78	136.00	129.57	174.73	160.31	167.42	
	(ii) Miscellaneous	0	0	0	0	0	0	0	0	0	
	<b>Total</b>	<b>15746.23</b>	<b>42493.69</b>	<b>46968.84</b>	<b>53528.40</b>	<b>57169.75</b>	<b>52235.67</b>	<b>72227.29</b>	<b>78362.39</b>	<b>79203.04</b>	
	<b>Index</b>	<b>100</b>	<b>270</b>	<b>298</b>	<b>340</b>	<b>363</b>	<b>332</b>	<b>459</b>	<b>498</b>	<b>503</b>	

\*Reclassified from 2015-16



**Table A18**  
**TREND IN CAPITAL OUTLAY ON DEVELOPMENT AND NON-DEVELOPMENT SERVICES**

Item	Accounts									RE	(₹ crore) BE
	2010-11	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	
1	2	3	4	5	6	7	8	9	10	11	
<b>A. Development Schemes</b>	<b>3363.69</b>	<b>7500.04</b>	<b>10125.95</b>	<b>8748.87</b>	<b>7430.54</b>	<b>8454.80</b>	<b>12889.65</b>	<b>14191.73</b>	<b>14893.62</b>	<b>14605.53</b>	
(i) Irrigation	292.30	526.23	674.83	544.49	271.78	282.84	302.15	440.64	359.07	514.99	
Percentage to total (Item A)	8.69	7.02	6.66	6.22	3.66	3.35	2.34	3.10	2.41	3.53	
(ii) Public Health	98.8	219.67	256.45	307.39	251.51	244.23	1461.76	2459.44	1658.55	1142.59	
Percentage to total (Item A)	2.94	2.93	2.53	3.51	3.38	2.89	11.34	17.33	11.14	7.82	
(iii) Agriculture and allied services	338.65	473.08	555.62	629.83	543.95	340.36	464.87	478.89	784.75	401.93	
Percentage to total (Item A)	10.07	6.31	5.49	7.20	7.32	4.03	3.61	3.37	5.27	2.75	
(iv) Industries	364.30	334.94	516.79	548.06	276.74	254.02	486.10	541.36	842.63	803.65	
Percentage to total (Item A)	10.83	4.47	5.10	6.26	3.72	3.00	3.77	3.81	5.66	5.50	
(v) Public Works	1515.66	2924.25	3001.88	2595.57	2000.48	2435.51	2881.18	3467.16	2807.10	2560.56	
Percentage to total (Item A)	45.06	38.99	29.65	29.67	26.92	28.81	22.35	24.43	18.85	17.53	
(vi) Other Works*	301.64	799.47	1044.83	1120.14	1554.15	860.13	772.92	914.88	1097.46	1451.54	
Percentage to total (Item A)	8.97	10.66	10.32	12.80	20.92	10.17	6.00	6.45	7.37	9.94	
(vii) Ports	152.13	197.75	99.31	212.75	163.08	60.40	126.32	39.36	49.34	71.23	
Percentage to total (Item A)	4.52	2.64	0.98	2.43	2.19	0.71	0.98	0.28	0.33	0.49	
(viii) Road and Water Transport ***	138.07	453.98	670.62	851.10	235.40	709.23	971.14	908.81	770.74	834.76	
Percentage to total (Item A)	4.10	6.05	6.62	9.73	3.17	8.39	7.53	6.40	5.17	5.72	
(ix) Forests	14.00	59.49	95.89	71.76	49.67	41.03	88.39	79.60	88.80	103.57	
Percentage to total (Item A)	0.42	0.79	0.95	0.82	0.67	0.49	0.69	0.56	0.60	0.71	
(x) Housing and Urban Devept	88.94	58.78	33.76	85.46	84.39	19.70	125.81	40.41	171.87	256.36	
Percentage to total (Item A)	2.64	0.78	0.33	0.98	1.14	0.23	0.98	0.28	1.15	1.76	
(xi) Other Eco. Services	59.2	1452.40	3175.98	1782.32	1999.38	3207.36	5209.01	4821.17	6263.32	6464.34	
Percentage to total (Item A)	1.76	19.37	31.36	20.37	26.91	37.94	40.41	33.97	42.05	44.26	
<b>B. Non-Development Schemes</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
(i) Government Trading & Misc.**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>C. Total Capital Expenditure</b>	<b>3363.69</b>	<b>7500.04</b>	<b>10125.95</b>	<b>8748.87</b>	<b>7430.54</b>	<b>8454.80</b>	<b>12889.65</b>	<b>14191.73</b>	<b>14893.62</b>	<b>14605.53</b>	
Index	100	223	301	260	221	251	383	422	443	434	

\*Includes Police, Stationery and Printing, Education, Welfare of SC/ST, Social Security & Welfare, Other Social Services and Information & Publicity.

\*\* Appropriation to the Contingency Fund etc.

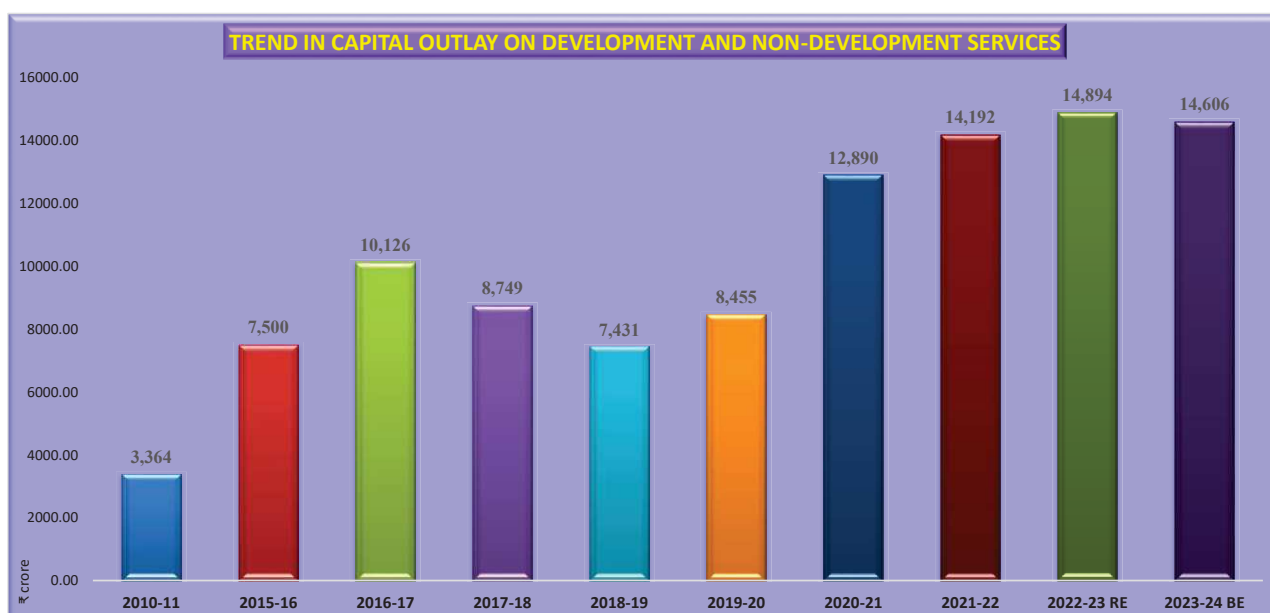




Table A.19  
TRENDS IN TOTAL EXPENDITURE (REVENUE & CAPITAL) ON DEVELOPMENT SERVICES (2017-18 - 2023-24 )

	ACCOUNTS												BE 2023-24 Capital								
	2017-18		2018-19		2019-20		2020-21		2021-22		RE 2022-23										
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total									
<b>DEVELOPMENT SERVICES (i-ii-iii)</b>	52979.52	8480.86	61500.81	56788.00	7232.58	64141.71	47550.18	8297.38	55877.39	71224.00	12629.81	84113.65	87950.32	70821.29	14589.42	85410.70	80157.87	14377.68	94535.55		
<b>i.Social Services</b>	35876.27	1405.88	37322.58	38210.77	1784.29	40116.20	34044.77	1090.64	35165.24	44832.44	2277.90	47110.34	50695.61	3342.63	54038.24	48902.00	2863.74	51765.74	51891.81	2779.65	54671.47
a. Education, Sports, Art And Culture	18514.86	528.10	19042.96	18968.26	472.66	19440.92	18459.63	311.15	18770.78	16475.69	386.30	16861.99	24770.33	488.32	25258.65	22256.33	488.57	22744.89	23866.87	460.96	24327.82
b. Medical, Public Health & Family Welfare	6872.01	627.30	7499.30	7261.34	790.45	8051.79	7628.81	515.81	8144.63	8893.10	1461.76	10354.86	12012.60	2459.44	14472.04	9330.37	1658.55	10988.92	10101.67	1142.59	11244.26
c. Labour Employment and Skill development	976.66	0.00	976.66	1266.99	0.00	1266.99	714.48	0.00	714.48	847.90	0.00	847.90	943.32	0.00	943.32	925.32	0.00	925.32	1180.30	0.00	1180.30
d. Other Social Services	9512.74	250.48	9763.23	10714.18	521.18	11235.36	7241.85	263.68	7505.53	18615.76	429.84	19045.60	12969.36	394.88	13364.24	16389.98	716.62	17106.60	16742.98	1176.11	17919.09
<b>ii.Economic Services</b>	11351.08	7074.98	18426.06	12379.77	5448.29	17828.06	9107.25	7206.74	16313.99	18760.72	10351.91	29372.47	15713.81	10580.84	26294.64	14201.21	11725.68	25936.89	16641.61	11598.02	28239.63
a. Agriculture, Animal Husbandary & Co-operation	5007.27	629.83	5637.09	5663.08	543.95	6207.03	4274.53	340.36	4614.89	9840.71	464.87	10305.58	7859.69	478.89	8338.58	6147.65	784.75	6932.40	6624.09	401.93	7026.02
b. Irrigation & Flood Control	596.14	544.49	1140.63	576.63	271.78	848.41	515.53	282.84	798.37	510.44	302.15	812.59	761.32	440.64	1201.97	582.29	359.07	941.36	613.42	514.99	1128.41
c. Public Works(Roads & Bridges)	2168.60	2378.60	4547.20	2343.77	1846.63	4190.40	1404.90	2302.80	3707.71	3103.31	2703.94	5807.25	2668.42	3270.99	5939.41	2967.12	2567.04	5534.15	1298.68	2403.55	3702.23
d. Transport and communication	86.77	1063.85	1150.62	138.76	398.48	537.24	139.04	769.63	908.67	116.01	1097.46	1213.46	273.13	948.18	1221.30	222.17	820.07	1042.25	226.88	905.99	1132.87
e. Forest	521.19	71.76	592.95	530.32	49.67	579.99	516.49	41.03	557.52	538.07	88.39	626.46	679.17	79.60	758.77	625.03	88.80	713.83	723.82	103.57	827.39
f. Others	2971.11	2386.46	5357.56	3127.21	2337.78	5464.98	2256.75	3470.09	5726.84	4652.19	5695.11	10607.13	3472.08	5362.54	8834.61	3656.95	7105.95	10762.90	7154.73	7267.99	14422.72
<b>iii.Development Expenditure of LSGIs</b>	5752.17	0.00	5752.17	6197.46	0.00	6197.46	4398.16	0.00	4398.16	7630.84	0.00	7630.84	7617.43	0.00	7617.43	7718.07	0.00	7718.07	11624.45	0.00	11624.45

**Table A20**  
**LOANS AND ADVANCES BY THE STATE GOVERNMENT**

Item 1	Accounts						(₹ crore)	
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	R.E.	B. E.
	2	3	4	5	6	7	8	9
1. Loans for Housing	3.94	4.20	3.10	0.18	20.88	0.78	3.60	2.00
2. Loans for Water Supply and Sanitation	51.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Loans for Urban Development	0.00	55.70	0.00	0.00	0.00	17.73	0.00	0.00
4. Loans for Co-operatives	32.25	63.98	355.76	46.72	87.98	39.59	68.55	43.55
5. Loans for Agriculture and Allied activities	0.00	3.53	0.00	0.00	3.00	5.00	0.19	0.00
6. Loans for Industries	237.96	333.00	222.94	124.64	430.36	291.20	512.61	435.80
7. Loans for Power Projects	17.99	35.28	0.00	13.59	26.85	56.68	28.48	18.00
8. Loans for other Rural Development Programmes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Loans for other purposes	816.99	1044.90	1741.09	1025.09	1979.44	2443.31	2028.44	1623.16
<b>Total</b>	<b>1160.30</b>	<b>1540.59</b>	<b>2322.89</b>	<b>1210.22</b>	<b>2548.51</b>	<b>2854.29</b>	<b>2641.87</b>	<b>2122.51</b>

**Table A21**  
**\* CAPITAL FORMATION FROM STATE BUDGETS**

Item 1	(₹ crore)						
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	
	3	4	5	6	7	7	
1. Construction	8377.49	7466.61	7327.92	7516.84	10134.18	9972.31	
2. Machinery & Other Equipments	244.84	341.44	278.94	247.75	313.92	314.40	
3. Change in Stocks	0.03	0.00	-0.05	-0.03	0.00	6.80	
<b>Total</b>	<b>8622.36</b>	<b>7808.05</b>	<b>7606.81</b>	<b>7764.56</b>	<b>10448.10</b>	<b>10293.51</b>	

\* Source: Department of Economics & Statistics, Kerala.

**Table A22**  
**EDUCATION-DETAILED BREAK-UP OF EXPENDITURE**

Item	(₹ crore)			
	2020-21 Accounts	2021-22 Accounts	2022-23 RE	2023-24 BE
(a) University Education	2501.21	3209.29	3228.45	3461.53
(b) Secondary Education	6551.93	10395.46	8840.53	9374.41
(c) Primary Education	6168.22	9775.49	8479.43	9073.42
(d) Special Education	19.52	23.60	19.92	27.25
(e) General Education	45.59	53.89	57.76	79.53
(f) Technical Education	913.99	1150.31	1189.82	1309.92
(g) Sports & Youth Welfare	132.85	146.83	165.86	207.49
(h) Agriculture Education	548.46	598.70	653.25	696.19
(i) Art and Culture	241.11	237.85	259.46	315.57
(j) Medical Education	1560.70	1989.76	1856.34	2134.96
(k) Capital Outlay*	563.78	662.37	675.51	615.59
(l) Loans	0.00	41.50	25.00	0.00
<b>Total</b>	<b>19247.36</b>	<b>28285.06</b>	<b>25451.34</b>	<b>27295.86</b>
* Shown under Education				

**Table A23**  
**AGRICULTURE- DETAILED BREAK-UP OF EXPENDITURE**

Item	(₹ crore)			
	2020-21 Accounts	2021-22 Accounts	2022-23 RE	2023-24 BE
(a) Direction and Administration	311.50	482.76	421.83	439.13
(b) Foodgrain Crops & seeds	210.11	232.65	125.93	224.12
(c) Agricultural Farms	105.52	109.01	117.18	109.47
(d) Manures and Fertilizers	6.67	7.46	6.59	11.55
(e) Crop Insurance	69.57	31.81	32.00	30.00
(f) Plant Protection	13.11	18.41	13.93	22.37
(g) Commercial Crops	19.95	29.05	13.91	16.73
(h) Horticulture & Vegetable Crops	105.92	127.02	72.87	140.31
(i) Extension and Farmers Training	378.16	316.57	194.08	281.42
(j) Agricultural Economics & Statistics	0.99	0.77	6.06	8.36
(k) Agricultural Engineering	26.36	34.12	28.52	34.07
(l) Others	222.60	183.31	107.70	97.21
<b>Total(Gross)</b>	<b>1470.46</b>	<b>1572.95</b>	<b>1140.59</b>	<b>1414.74</b>
Deduct recoveries	3.01	17.35	0.00	0.00
<b>Total (Net)</b>	<b>1467.45</b>	<b>1555.60</b>	<b>1140.59</b>	<b>1414.74</b>
(m) Loans	3.00	5.00	0.19	0.00
(n) Capital Outlay	7.22	6.04	14.76	11.94
<b>Grand Total</b>	<b>1477.67</b>	<b>1566.64</b>	<b>1155.55</b>	<b>1426.68</b>

**Table A24**  
**IRRIGATION - DETAILED BREAK-UP OF EXPENDITURE**

(₹ crore)

Item 1	2020-21 Accounts 2	2021-22 Accounts 3	2022-23 RE 4	2023-24 BE 5
<b>I. Irrigation and flood control projects (Revenue Accounts)</b>				
<i>(a) Commercial</i>				
1. Productive Works	47.07	72.21	56.12	58.33
<i>(b) Non -Commercial</i>				
1. Irrigation Works	49.58	56.21	19.43	16.80
2. Anti-sea Erosion Projects	16.66	32.51	9.80	10.00
3. Flood Control	19.22	31.39	19.30	19.56
<b>Total (Gross)</b>	<b>132.53</b>	<b>192.32</b>	<b>104.65</b>	<b>104.69</b>
Recoveries	1.22	5.76	4.65	4.30
<b>Total (Net) --I</b>	<b>131.31</b>	<b>186.56</b>	<b>100.00</b>	<b>100.39</b>
<b>II. Capital Outlay on Irrigation</b>				
<i>(a) Commercial</i>				
1. Productive Works	1.51	1.33	0.34	0.00
<i>(b) Non-Commercial</i>				
1. Irrigation Works	146.24	174.58	149.23	194.00
2. Anti-sea Erosion Projects	11.65	6.07	4.80	1.54
3. Flood Control	24.83	91.42	85.50	150.20
<b>Total (Gross)</b>	<b>184.23</b>	<b>273.40</b>	<b>239.87</b>	<b>345.74</b>
Recoveries	0.52	1.42	0.12	2.09
<b>Total (Net)-II</b>	<b>183.71</b>	<b>271.98</b>	<b>239.75</b>	<b>343.65</b>
<b>Gross Total (I + II)</b>	<b>315.02</b>	<b>458.54</b>	<b>339.75</b>	<b>444.04</b>

\* Excluding Minor Irrigation and Command area development.

**Table A25**  
**\*\* MEDICAL AND PUBLIC HEALTH - DETAILED BREAK-UP OF EXPENDITURE**

(₹ crore)

Item 1	2020-21 Accounts 2	2021-22 Accounts 3	2022-23 RE 4	2023-24 BE 5
<b>1. Medical</b>				
(a) Medical Establishment	126.12	145.52	112.16	169.56
(b) Hospitals and Dispensaries	2249.96	3456.75	2944.08	3190.81
(c) Ayurveda	369.64	543.09	463.90	516.30
(d) Homoeo	202.85	291.90	239.66	265.66
(e) Medical Colleges and Schools	1356.71	1738.91	1633.42	1864.96
(f) Employees' State Insurance Scheme	241.89	379.43	297.94	323.89
(g) Others	714.17	922.53	407.13	432.95
(h) Loans	100.80	0.00	0.32	0.00
<b>Sub Total- I</b>	<b>5362.14</b>	<b>7478.14</b>	<b>6098.60</b>	<b>6764.14</b>
<b>2. Public Health</b>				
(a) Public Health Establishment	9.42	8.48	2.45	13.60
(b) Prevention of food adulteration	24.61	36.87	31.39	34.52
(c) Drugs Control	24.69	49.92	31.17	36.03
(d) Prevention and control of diseases	2046.55	2058.01	1411.85	1329.55
(e) Public Health Education and Training	256.76	343.88	324.84	336.77
(f) Public Health Laboratories	44.72	71.59	62.16	64.45
(g) Other programmes	357.37	1003.71	601.75	576.07
<b>Sub Total-II</b>	<b>2764.12</b>	<b>3572.46</b>	<b>2465.61</b>	<b>2390.99</b>
<b>3. Family Welfare</b>	<b>473.85</b>	<b>719.38</b>	<b>498.23</b>	<b>508.68</b>
<b>4. Capital Outlay*</b>	<b>316.72</b>	<b>310.85</b>	<b>345.37</b>	<b>275.73</b>
<b>Grand Total (1+2+3+4)</b>	<b>8916.83</b>	<b>12080.83</b>	<b>9407.81</b>	<b>9939.53</b>

\* Includes Capital Outlay on Medical, Public Health and Family Welfare

\*\* Excluding Water Supply and Sanitation.

**Table A26**  
**INDUSTRIES - DETAILED BREAK-UP OF EXPENDITURE**

(₹ crore)

Item 1	2020-21 Accounts 2	2021-22 Accounts 3	2022-23 RE 4	2023-24 BE 5
<b><i>I. Revenue Account</i></b>				
(a) Village and Small Industries	488.71	446.47	429.64	540.70
(b) Industries	58.56	34.52	51.14	74.69
(c) Non Ferrous Mining and Metallurgical Industries	13.23	20.99	19.03	21.89
(d) Other outlays for Industries and Minerals	22.50	22.20	21.11	63.50
(e) Plantations	0.00	0.00	0.25	2.00
<b>Total - I</b>	<b>583.00</b>	<b>524.18</b>	<b>521.16</b>	<b>702.78</b>
<b><i>II. Capital Account</i></b>				
(1) Village and Small Industries	33.12	36.29	61.36	59.56
(2) Non Ferrous Mining and Metallurgical Industries	0.00	4.38	0.00	2.00
(3) Cement and Non Metallic Minerals and Industries	0.00	0.00	0.00	0.00
(4) Chemical Industries	0.00	0.00	0.00	5.00
(5) Engineering Industries	0.00	34.21	18.00	10.00
(6) Telecommunication and Electronic Industries	180.33	185.79	412.92	375.03
(7) Consumer Industries	77.13	37.10	31.20	22.76
(8) Other Industries and Minerals	195.61	244.97	319.15	329.30
<b>Total - II</b>	<b>486.19</b>	<b>542.73</b>	<b>842.63</b>	<b>803.65</b>
<b><i>III. Loans</i></b>				
<b>Total--(I+II+ III)</b>	<b>1499.55</b>	<b>1358.11</b>	<b>1881.40</b>	<b>1947.23</b>

<b>Table A27 Annexure - 1 GOVERNMENT GUARANTEES SANCTIONED / RENEWED / AFRESH FROM 01/01/2021 to 01/12/2022</b>				
Sl. No.	Name of Institution	Name of AD	Amount sanctioned (₹ crore)	Period
1	Kerala State Co-operative Agricultural & Rural Development Bank (KSCARD)	Co-operation (B) Department	1000.00	20 Years
2	Artisans' Development Co-operative Limited (ARTCO)	Co-operation (PS) Department	45.00	Period not specified
3	Kerala State Textiles Corporation Limited (KSTC)	Industries (C) Department	3.98	Period not specified
4	TRACO Cable Company Limited	Industries (H) Department	48.50	Enhanced the limit of Government Guarantee from Rs.51.50 Cr to Rs.100 Cr
5	Kochi Metro KMRL	Transport (C) Department	76.80	Not specified
6	Kannur Co-operative spinning mill	Industries (C) Department	2.00	Not specified
7	Kerala Institute of Tourism and Travels studies (KITTS)	Tourism (B) Department	0.50	Not specified
8	Kerala Infrastructure Investment Fund Board (KIIFB)	Finance (Infrastructure) Department	8061.73	
9	Meat Products of India	Animal Husbandry (F) Department	10.00	Not specified
10	KINFRA (KIAL)	Transport (D) Department	200.00	Not specified
11	KIIFB	Finance (Infrastructure) Department	4000.00	Not specified
12	Kerala State Scheduled Caste & Scheduled Tribe Development Corporation	Scheduled Caste & Scheduled Tribe Development (C) Department	9.00	Enhance the limit from 6 Cr. To 15 Cr.
13	Kerala State Poultry Development Corporation	Animal Husbandry (F) Department	2.00	Not specified
14	Kerala Agro Machinery Corporation	Agriculture (PU) Department	20.00	Not specified
15	Supplyco	Food and Civil Supplies (C) Department	50.00	Not specified
16	Kerala Urban and Rural Development Finance Corporation	Local Self Government (FM) Department	500.00	Not specified
17	Kerala State Handicrafts Development Corporation	Industries (K) Department	30.00	Period not specified
18	Kerala State Financial Enterprises	Taxes (H) Department	2000.00	Enhanced the limit from 15000 Cr. to 17000 Cr.
19	Supplyco	Food and Civil Supplies (C) Department	600.00	Enhanced the limit from 1900 Cr. to 2500 Cr.
20	Kerala State Women's Development Corporation Ltd. (KSWDC)	WCD (B) Department	100.00	NMDFC Scheme Implementation
21	Kerala State Backward Classes Development Corporation Ltd (KSBCDC)	BCDD (A) Department	100.00	Implementing NSKDFC projects
<b>TOTAL</b>			<b>16859.51</b>	

Table A28									
Amount Received as per the award of the Various Finance Commissions									
Commission	Year	Share in Income Tax	Share in Estate duty	Share in Union Excise duty*	Grant under Article 275	Grant in lieu Tax on Railway Passenger fare	Grant in Agriculture wealth tax	Hotel Receipt tax	Total
									(₹ crore)
1	2	3	4	5	6	7	8	9	10
Second	1957-58 to 1960-61	13.62	0.66	7.75	8.17	0.78	..	..	30.98
Third	1961-62 to 1965-66	26.91	1.10	27.85	27.75	1.15	..	..	84.76
4 <sup>th</sup> Receipts	1966-67 to 1968-69	18.23	0.65	31.37	62.64	0.90	..	..	113.79
5 <sup>th</sup> Receipts	1969-70 to 1973-74	80.64	1.85	100.80	50.16	1.45	..	..	234.9
6 <sup>th</sup> Receipts	1974-75 to 1978-79	128.61	2.19	187.21	223.07	1.50	..	..	542.38
7 <sup>th</sup> Receipts	1979-80 to 1983-84	205.93	3.38	651.25	..	2.10	0.37	0.05	863.06
8 <sup>th</sup> Receipts	1984-85	48.64	2.49	182.15	..	0.60	..	..	233.88
	1985-86	42.01	1.39	165.09	..	2.77	0.04	..	211.3
	1986-87	104.44	0.74	234.02	..	3.02	0.19	(-) 0.02	342.39
	1987-88	80.22	0.88	208.24	..	2.77	..	..	292.11
	1988-89	123.88	..	312.92	0.10	3.02	..	..	439.92
	1989-90	140.13	..	315.77	0.10	3.42	..	..	459.42
9 <sup>th</sup> Recommended Receipts	1990-95	780.29	..	2112.63	23.25	26.70	..	..	2942.35
	1990-91	153.65	..	332.61	..	5.34	..	..	491.6
	1991-92	190.41	..	386.01	..	5.34	..	..	581.76
	1992-93	225.94	..	461.01	34.88	5.34	..	..	727.17
	1993-94	289.87	..	461.31	95.24	5.34	..	..	851.76
	1994-95	319.20	..	519.22	115.86	5.34	..	..	959.62
10 <sup>th</sup> Receipts	1995-96	436.44	..	600.52	0.35	13.28	..	..	1085.49
	1996-97	524.32	..	718.33	71.52	13.28	..	..	1327.45
	1997-98	523.95	..	747.79	1.12	13.28	..	..	1286.14
	1998-99	561.80	..	820.50	1.24	13.28	..	..	1396.82
	1999-00	641.37	..	893.85	0.47	13.28	..	..	1548.97
11 <sup>th</sup> Receipts				Share of Net Proceeds of divisible Union taxes & duties			Upgradation, Special Problems, Cal:Rel: & Local Bodies		Total
	2000-01			1585.61			70.82		1656.43
	2001-02			1614.26			44.10		1658.36
	2002-03			1715.22			87.68		1802.90
	2003-04			2012.00			183.45		2195.45
	2004-05			2404.95			148.15		2553.10
12 <sup>th</sup> Receipts	2005-06			2518.20			302.67		2820.87
	2006-07			3212.04			643.04		3855.08
	2007-08			4051.70			521.18		4572.88
	2008-09			4275.52			314.71		4590.23
	2009-10			4398.78			499.89		4898.67
13 <sup>th</sup> Receipts	2010-11			5141.85			425.88		5567.73
	2011-12			5990.36			499.89		6490.25
	2012-13			6840.65			608.27		7448.92
	2013-14			7468.68			1568.06		9036.74
	2014-15			7926.29			1574.27		9500.56
14 <sup>th</sup> Receipts	2015-16			12690.67			5171.46		17862.13
	2016-17			15225.02			4954.78		20179.80
	2017-18			16833.1			3182.04		20015.14
	2018-19			19038.17			1646.22		20684.39
	2019-20			16401.05			2343.01		18744.06
	2020-21			11560.40			18048.80		29609.20
15 <sup>th</sup> Receipts	2021-22			17820.09			22171.13		39991.22
	2022-23 RE			17784.12			15922.00		33706.12
	2023-24 BE			21425.25			7591.90		29017.15

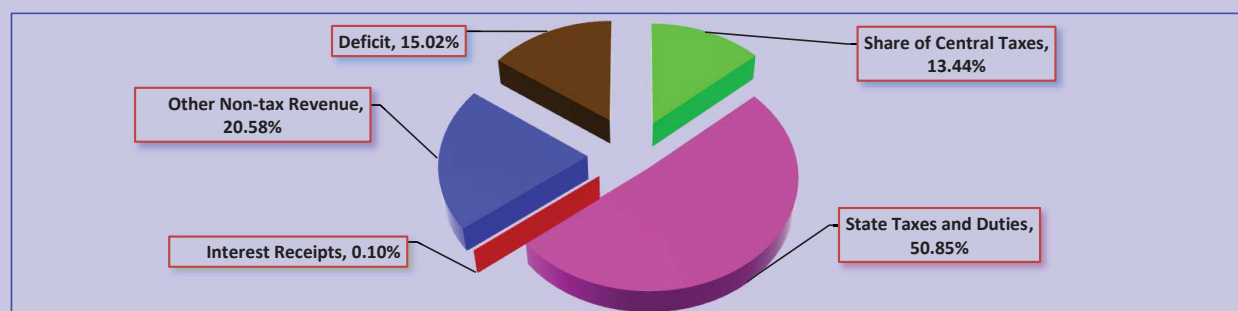
Source: Budget documents and Finance Commission Reports

**Table A29**  
**BUDGET ESTIMATES 2023-24- ON REVENUE ACCOUNT**

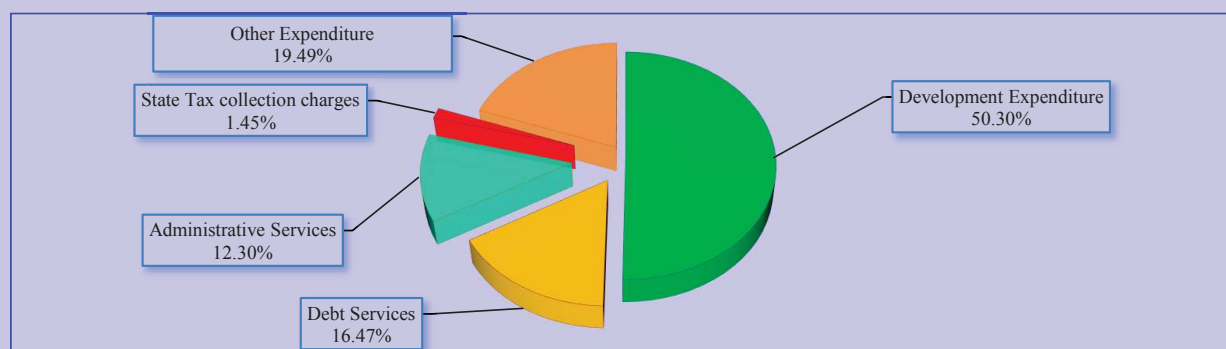
<i>Revenue Receipts</i>		₹ crore	%	<i>Revenue Expenditure</i>		₹ crore	%
<b>1</b>	<b>Taxes and Duties</b>	<b>102464.02</b>	<b>64.30</b>	<b>1</b>	<b>Development Expenditure</b>	<b>80157.87</b>	<b>50.30</b>
a)	Share of Central Taxes	21425.25	13.44	a)	Social & Development Services	63416.60	39.79
b)	State Taxes and Duties	81038.77	50.85	b)	Others*	16741.28	10.51
<b>2</b>	<b>Non Tax Revenue</b>	<b>32954.65</b>	<b>20.68</b>	<b>2</b>	<b>Debt Services</b>	<b>26246.99</b>	<b>16.47</b>
a)	Interest Receipts	154.17	0.10	<b>3</b>	<b>Administrative Services</b>	<b>19596.51</b>	<b>12.30</b>
b)	Other Non-tax Revenue	32800.48	20.58	<b>4</b>	<b>State Tax collection charges</b>	<b>2307.56</b>	<b>1.45</b>
				<b>5</b>	<b>Other Expenditure</b>	<b>31051.98</b>	<b>19.49</b>
	<b>Total</b>	<b>135418.67</b>	<b>84.98</b>		<b>Total</b>	<b>159360.91</b>	<b>100.00</b>
	<b>Deficit</b>	<b>23942.24</b>	<b>15.02</b>		<b>Surplus</b>	<b>0.00</b>	<b>0.00</b>
	<b>Grand Total</b>	<b>159360.91</b>	<b>100.00</b>		<b>Grand Total</b>	<b>159360.91</b>	<b>100.00</b>

\* includes expenditure on Expansion and Development and a part of maintenance expenditure of LSGs

**SOURCE OF A RUPEE 2023-24-REVENUE ACCOUNT**



**EXPENDITURE OF A RUPEE 2023-24-REVENUE ACCOUNT**





**Table A30**  
**DEBT HEAD RECEIPTS AND DISBURSEMENTS- ( BUDGET ESTIMATE- 2023-24)**

During the financial year the expected receipts on account of Loans from Govt of India would be Rs. 1924.79 crore, receipts from repayment of loans comes to Rs. 941.75 crore and receipts from internal debt is Rs. 76178.79 crore

**DEBT HEAD RECEIPTS AND DISBURSEMENTS**  
**(BUDGET ESTIMATE-2023-24 )**

(₹ crore)

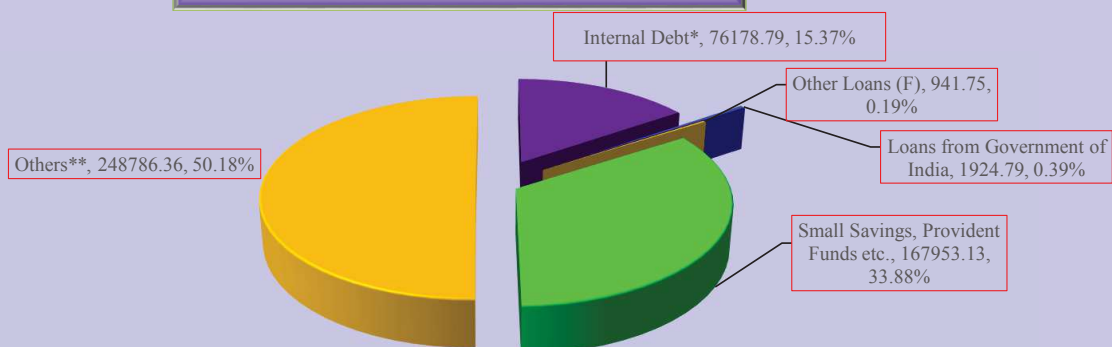
Sl.No	Item	Receipts	Disbursements
1	2	3	4
1	Internal Debt*	76178.79	48749.70
2	Loans from Government of India	1924.79	801.09
3	Other Loans (F)	941.75	2122.51
4	Small Savings, Provident Funds etc.	167953.13	158684.10
5	Others**	248786.36	246981.44
	<b>Total</b>	<b>495784.81</b>	<b>457338.85</b>
	<b>Balance</b>		<b>38445.97</b>
	<b>Grand Total</b>	<b>495784.81</b>	<b>495784.81</b>

\* Inclusive of Inter-State Settlements.

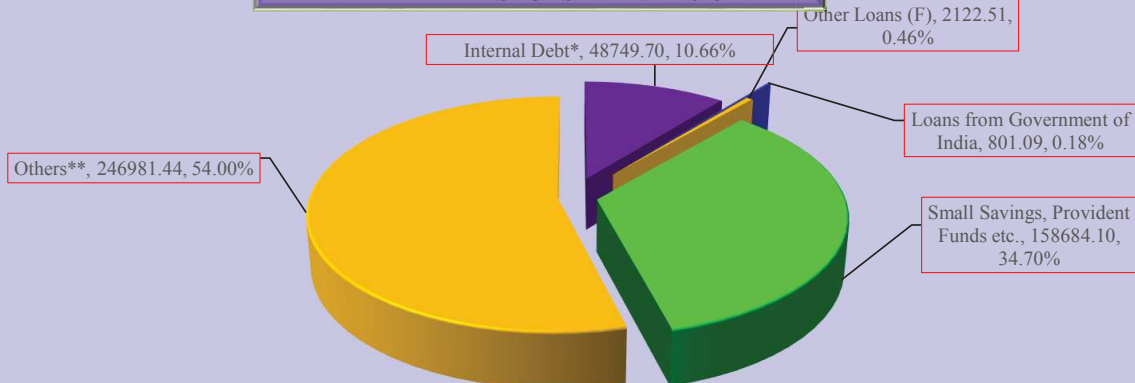
\*\* Inclusive of (1) J. Reserve Funds (2) K. Deposits and Advances (3) L. Suspense &amp; Miscellaneous

(4) M. Remittances and (5) Contingency Fund

**DEBT HEAD RECEIPTS 2023-24**



**DEBT HEAD DISBURSEMENT 2023-24**



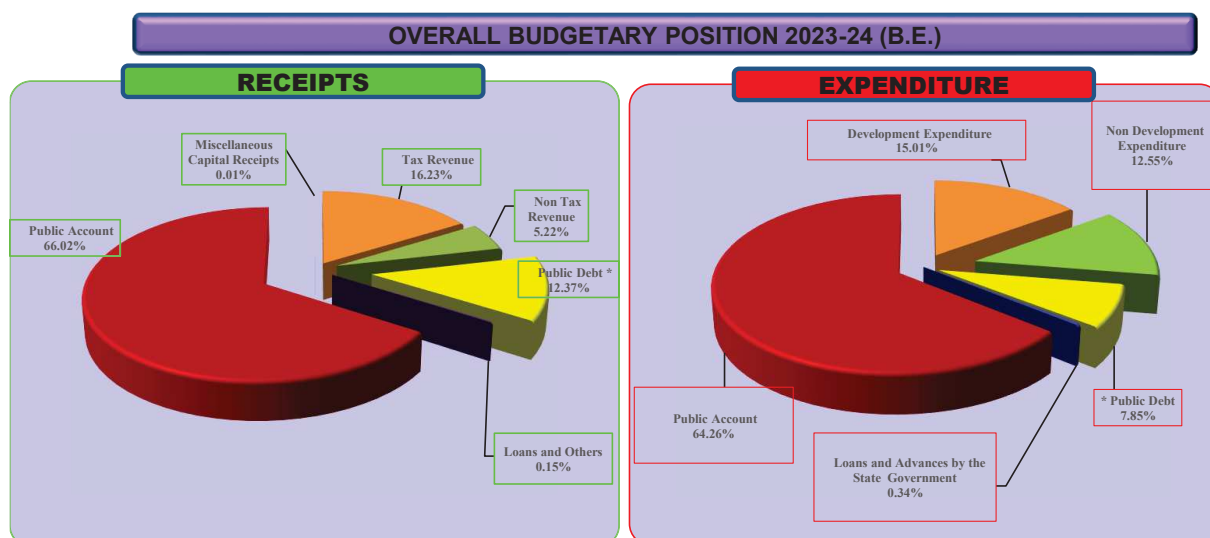
**Table A31**  
**OVERALL BUDGETARY POSITION OF REVENUE AND CAPITAL**  
**(2023-24 Budget Estimate)**

The total Revenue Receipt is estimated as Rs. 135418.67 crore and expenditure on Revenue Account as Rs.159360.91 crore. The corresponding estimates for the Capital Account come to Rs.495851.12 crore and Rs.471944.37 respectively. The overall budgetary deficit during the year 2023-24 (BE) is Rs. -35.49 crore compared to a deficit of Rs.-20.9crore of 2022-23 (RE)

**OVERALL BUDGETARY POSITION 2023-24 (B.E.)**

Details of receipts	Receipts	Expenditure	Details of Expenditure
	(₹ crore)		
<b>Revenue Account</b>	<b>135418.67</b>	<b>159360.91</b>	<b>Revenue Account</b>
Tax Revenue	102464.02	80157.87	Development Expenditure
Non Tax Revenue	32954.65	79203.04	Non Development Expenditure
<b>Capital Account</b>	<b>495851.12</b>	<b>471944.37</b>	<b>Capital Account</b>
Public Debt *	78103.58	49550.79	* Public Debt
Loans and Advances by the State Government	941.75	2122.51	Loans and Advances by the State Government
Public Account	416738.48	405664.54	Public Account
Contingency Fund	1.00	1.00	Contingency Fund
Miscellaneous Capital Receipts	66.30	14605.53	Capital Expenditure outside Revenue Account
<b>Total Receipts</b>	<b>631269.79</b>	<b>631305.28</b>	<b>Total Expenditure</b>
		<b>-35.49</b>	<b>(+)Surplus/(-)Deficit</b>
<b>Opening Cash Balance</b>	<b>-314.76</b>	<b>-350.25</b>	<b>Closing Cash balance</b>
<b>Grand Total</b>	<b>630955.03</b>	<b>630955.03</b>	<b>Grand Total</b>

\* Inclusive of Inter State Settlements.



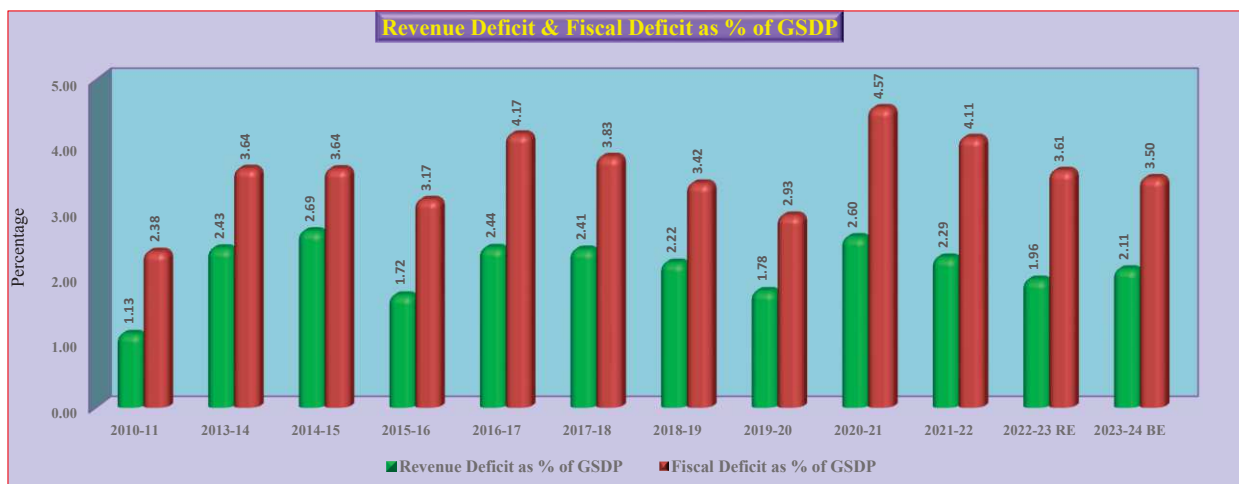
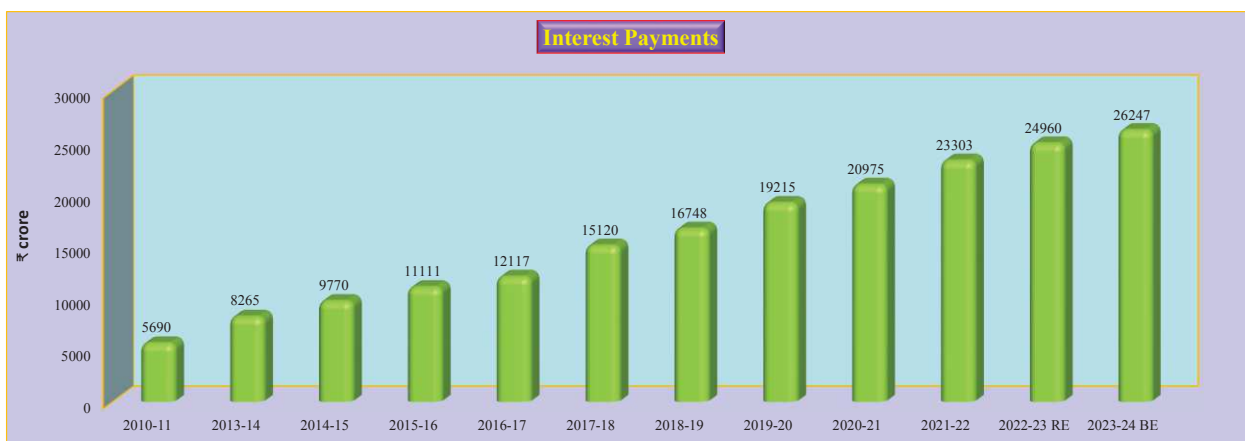
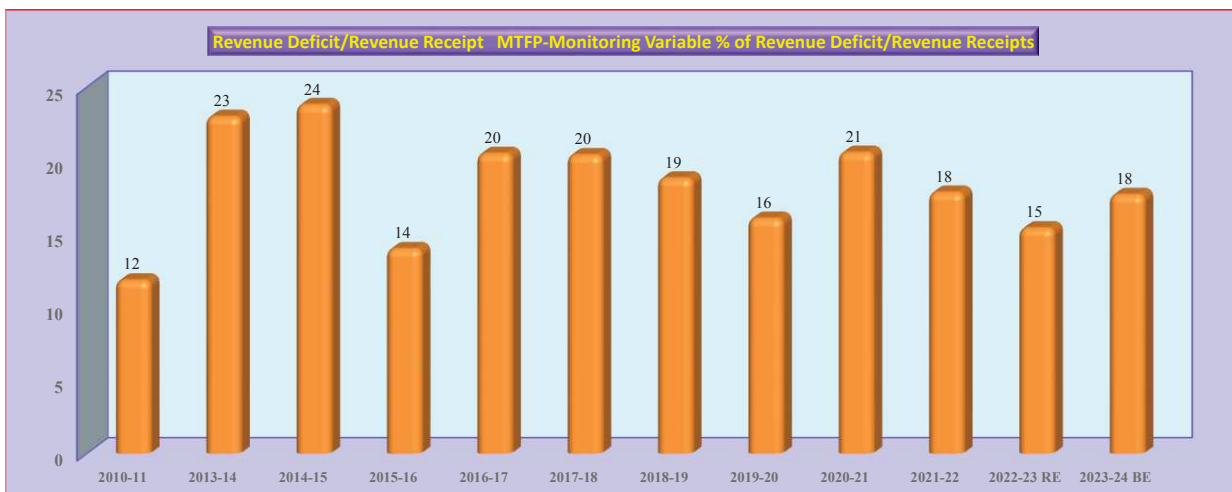


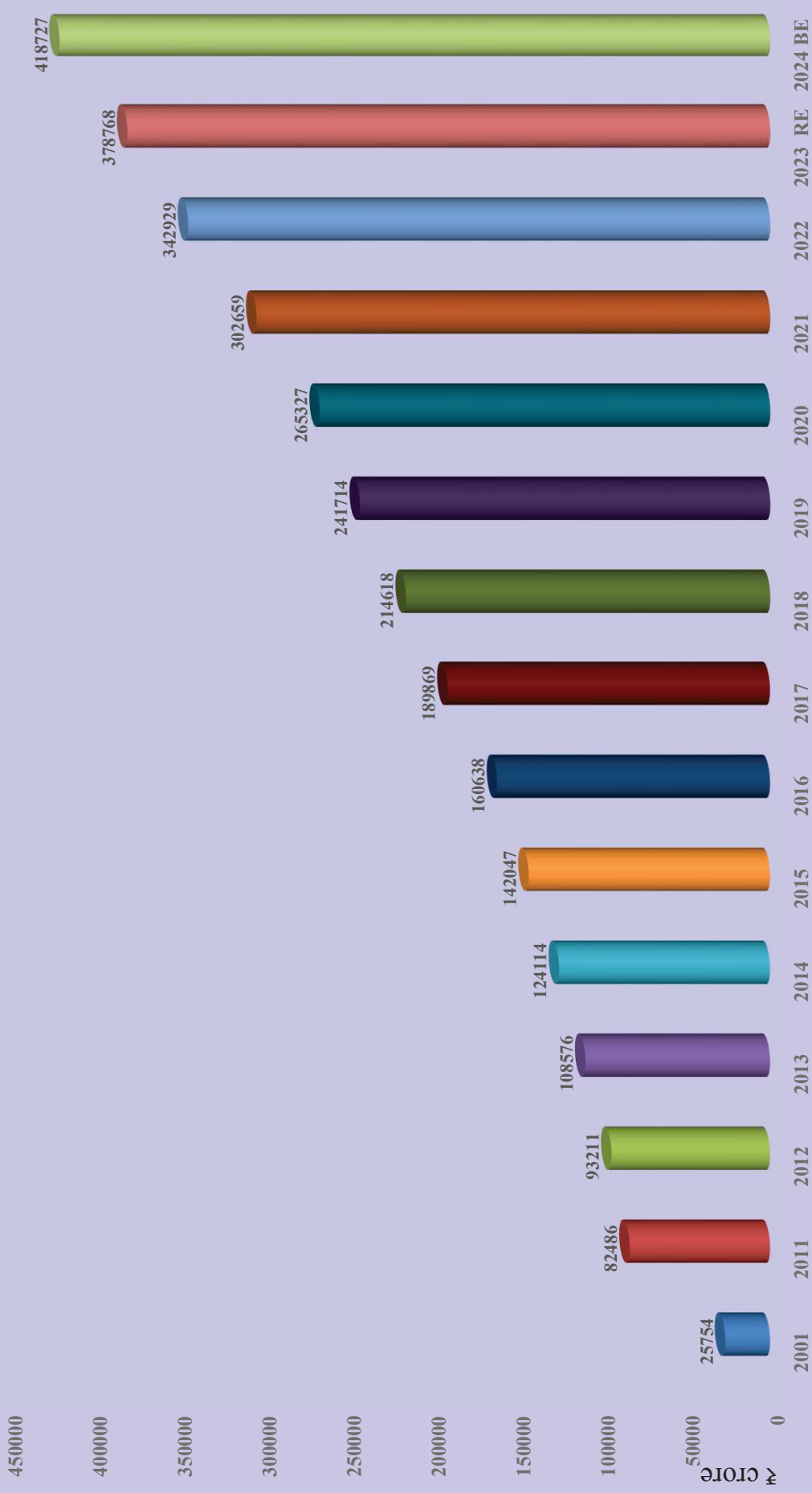
Table A32  
OUTSTANDING LIABILITIES OF KERALA

Sl. No.	Item	AT THE END OF MARCH														(₹ crore)
		2001	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 RE	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Internal Debt	7627	48528	55397	65628	76804	89068	102496	118268	135500	150991	165960	190474	210791	234523	261952
	of which															
	(i) Market Borrowings	4500	30744	38239	48810	60183	71960	84846	99532	115735	129719	142336	165402	183522	205707	231353
	(ii) Special securities issued to NSSF	1012	11781	11290	11323	11281	11806	12537	13509	14557	15608	17396	19834	22567	24274	26215
	(iii) Loans from banks and FIs	634	6003	5867	5496	5340	5302	5113	5228	5209	5664	6228	5238	4703	4542	4383
2	Loans and advances from the Centre *	6102	6359	6396	6622	6662	7065	7235	7614	7484	7243	8680	9208	9183	11108	12291
3	Public Account (i to iii)	12000	27533	31339	36226	40615	45813	50807	63886	71534	83380	90663	102877	122853	132978	144383
	(i) Small Savings, Provident Fund etc.	10190	23786	27625	31311	35543	39307	47639	60571	67777	77397	85671	97219	115666	124651	133920
	(ii) Reserve Funds	89	321	340	401	369	440	382	423	598	2433	915	1087	827	791	347
	(iii) Deposits and Advances	1721	3425	3374	4515	4702	6067	2787	2893	3159	3551	4076	4571	6360	7536	10116
4	Contingency Fund	25	66	79	100	33	100	100	100	100	100	25	100	100	100	100
	<b>Total Liabilities (1 to 4) #</b>	<b>25754</b>	<b>82486</b>	<b>93211</b>	<b>108576</b>	<b>124114</b>	<b>142047</b>	<b>160638</b>	<b>189869</b>	<b>214618</b>	<b>241714</b>	<b>265327</b>	<b>302659</b>	<b>342929</b>	<b>378768</b>	<b>418727</b>

# Debt is Total liabilities minus 3(ii) Reserve Funds, 3(iii) Deposits and Advances and Contingency Fund)

\* Loan received in lieu of GST compensation of Rs. 5766 cr and Rs. 8739.31 cr in 2020-21 and 2021-22 respectively is excluded, since the repayment obligation will not be met from the resource of the State.

**OUTSTANDING LIABILITIES\* OF KERALA**



\* For difference between Debt and Liabilities, Please see Table A-32

**Table A33**  
**TRENDS IN OVERALL BUDGETARY POSITION**

Sl No	Item	Accounts										R. E. 2022-23	B. E. 2023-24
		2010-11	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2020-21	2021-22	2022-23		
1	2	3	4	5	6	7	8	9	10	11			
<b>A</b>	<b>Opening Cash Balance</b>	<b>58.4</b>	<b>-39.38</b>	<b>-47.70</b>	<b>-44.08</b>	<b>-17.81</b>	<b>-184.97</b>	<b>-206.42</b>	<b>-293.86</b>	<b>-314.76</b>			
<b>B</b>	<b>Consolidated Fund (Net)</b>	<b>-2516.57</b>	<b>-10296.46</b>	<b>-9735.74</b>	<b>-11708.38</b>	<b>-7431.71</b>	<b>-10162.17</b>	<b>-17013.64</b>	<b>-11047.90</b>	<b>-11109.43</b>			
(i)	Revenue Account (Net) *	-3673.86	-15484.58	-16928.21	-17461.92	-14495.25	-20063.50	-20799.96	-19915.53	-23942.24			
(ii)	Capital Expenditure (Net)	-3339.08	-10095.71	-8719.59	-7384.04	-8427.33	-12855.50	-14131.46	-14833.34	-14539.22			
(iii)	Public Debt (Net) *	5213.87	16151.89	17101.67	15249.92	16405.77	25041.51	20292.83	25716.05	28552.79			
(iv)	Loans and Advances by the State Government (Net)	-717.51	-868.05	-1189.61	-2112.34	-914.90	-2284.69	-2375.05	-2015.08	-1180.76			
(v)	Inter State Settlement(Net)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
(vi)	Appropriation to contingency fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
<b>C</b>	<b>Contingency Fund (Net)</b>	<b>-7.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-75.00</b>	<b>75.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			
<b>D</b>	<b>Public Account (Net)</b>	<b>2524.71</b>	<b>10288.15</b>	<b>9739.36</b>	<b>11734.65</b>	<b>7339.55</b>	<b>10065.72</b>	<b>16926.21</b>	<b>11027.00</b>	<b>11073.94</b>			
<b>E</b>	<b>Total Budgetary Transaction (Net) B+C+D</b>	<b>0.48</b>	<b>-8.32</b>	<b>3.62</b>	<b>26.27</b>	<b>-167.16</b>	<b>-21.45</b>	<b>-87.44</b>	<b>-20.90</b>	<b>-35.49</b>			
<b>F</b>	<b>Closing Cash Balance (A+E)</b>	<b>58.89</b>	<b>-47.70</b>	<b>-44.08</b>	<b>-17.81</b>	<b>-184.97</b>	<b>-206.42</b>	<b>-293.86</b>	<b>-314.76</b>	<b>-350.25</b>			

\* Loan received in lieu of GST compensation of Rs. 5766 cr and Rs. 8739.31 cr in 2020-21 and 2021-22 respectively is reckoned as Grant-in-aid from Gol for the calculation of Revenue Account Net and Public Debt Net here since the repayment obligation of this loan will not be met from the resource of the State.

**Table No. A34**  
**SOURCE AND APPLICATION OF FUNDS (₹ Crore)**

	2019-20 ACCOUNTS	2020-21 ACCOUNTS	2021-22 ACCOUNTS	2022-23 R.E	2023-24 B.E
<b>SOURCE</b>					
Revenue Receipts	90224.67	97616.83	116640.24	129268.15	135418.67
Recoveries of loans and Advances	295.32	263.82	479.24	626.78	941.75
Increase in Public debt *	16405.77	30807.51	29032.14	25716.05	28552.79
Net Receipt from Public Account	7339.55	10065.72	16926.21	11027.00	11073.94
Contingency Fund	0.00	75.00	0.00	1.00	1.00
<b>Total</b>	<b>114265.31</b>	<b>138828.88</b>	<b>163077.82</b>	<b>166638.99</b>	<b>175988.15</b>
<b>APPLICATION</b>					
Revenue Expenditure	104719.92	123446.33	146179.51	149183.68	159360.91
Lending for Departments and Other Purposes	1210.22	2548.51	2854.29	2641.87	2122.51
Capital Expenditure (Net)	8427.33	12855.50	14131.46	14833.34	14539.22
Contingency Fund	75.00	0.00	0.00	1.00	1.00
Decrease/Increase in Cash Balance	-167.16	-21.45	-87.44	-20.90	-35.49
<b>Total</b>	<b>114265.31</b>	<b>138828.88</b>	<b>163077.82</b>	<b>166638.98</b>	<b>175988.15</b>

\* Includes the loan received from GoI in lieu of GST compensation of Rs. 5766 cr and Rs. 8739.31 cr in 2020-21 and 2021-22 respectively which is non repayable.

**Table A35**  
**(Form B 1 - Rule 7 of Kerala Fiscal Responsibility Rules 2005)**  
**SELECT FISCAL INDICATORS**

Sl. No.	Item	2020-21 Accounts 4	2021-22 Accounts 4	2022-23 B.E. 5	2022-23 R.E. 6	2023-24 B.E. 7
1	2	4	4	5	6	7
1	Gross Fiscal Deficit as percentage of GSDP	4.57%	4.11%	3.91%	3.61%	3.50%
2	Revenue Deficit as percentage of GSDP	2.60%	2.29%	2.30%	1.96%	2.11%
3	Total Debt Stock as percentage of GSDP	38.51%	37.01%	37.18%	36.38%	36.05%
4	Total Debt Stock as percentage of Total Revenue Receipts	304.15%	287.76%	277.18%	286.49%	301.41%
5	Total Debt Stock as percentage of Total Own Revenue Receipts	539.94%	487.83%	432.87%	432.93%	415.95%
6	Own Revenue Receipts as percentage of Revenue Expenditure	44.54%	47.07%	54.67%	57.34%	61.58%
7	Capital Outlay as percentage of Gross Fiscal Deficit	36.61%	38.04%	38.07%	40.51%	36.82%
8	Interest Payment as percentage of Revenue Receipts	21.49%	19.98%	19.36%	19.31%	19.38%
9	Non-development Expenditure as percentage of Aggregate Disbursements	37.61%	44.25%	45.14%	43.32%	41.02%
10	Gross Transfers from the Centre as percentage of Aggregate Disbursements	30.69%	29.31%	27.78%	26.23%	21.18%
11	Non-tax Revenue as percentage of Revenue Expenditure	31.10%	27.69%	26.92%	27.68%	20.68%

As per the letter F.No 40 (1) PF-S 2021-22 dated 10.12.2021 of Ministry of Finance, Department of Expenditure (Public Finance State Division), GoI, it is stated that the loan received in lieu of GST compensation would be over and above the borrowing ceiling of the State and the repayment obligation of this loan will not be met from the resources of the State. Therefore, the loan received in lieu of GST compensation of Rs. 5766 cr and Rs. 8739.31cr in 2020-21 and 2021-22 respectively is reckoned as Revenue Grant for the calculation of fiscal indicators.



**Table A36**  
**(Form B 2 - Rule 7 of Kerala Fiscal Responsibility Rules 2005)**  
**COMPONENTS OF GOVERNMENT LIABILITIES**

(₹ Crore)

Sl. No	Category	Raised during the Fiscal Year		Repayment/Redemption during the Fiscal Year		Outstanding Amount (End-March)	
		2021-22 Accounts	2022-23 R. E.	2021-22 Accounts	2022-23 R. E.	2021-22 Accounts	2022-23 R. E.
1	2	3	4	5	6	7	8
1	Market Borrowings	27000.00	37403.81	8880.00	15219.04	183522.04	205706.81
2	Loans from the Centre *	725.71	2765.45	750.38	781.11	9182.96	11167.30
3	Special Securities issued to the NSSF	4996.03	4782.51	2263.20	3075.08	22566.53	24273.96
4	Borrowings from Financial Institutions/Banks (NABARD)	596.61	971.09	1131.93	1131.57	4703.02	4542.53
5	WMA/OD from RBI	22874.48	15537.32	22874.48	15537.32	0.00	0.00
6	Small Savings, Provident Funds, etc.	167886.07	162948.45	149438.60	153963.34	115666.60	124651.71
7	Reserve Deposits	1505.69	776.47	1764.99	813.12	827.28	790.63
8	Other Liabilities #	5999.63	6662.90	4211.19	5487.13	6459.77	7635.54
	<b>Total</b>	<b>231584.21</b>	<b>231848.00</b>	<b>231848.00</b>	<b>196007.71</b>	<b>342928.20</b>	<b>378768.49</b>

\* Loan received in lieu of GST compensation of Rs. 8739.31 cr in 2021-22 is reckoned as Grant-in-aid from GoI on account of the repayment obligation of this loan will not be met from the resource of the State.

# Includes Contingency fund for the calculation of outstanding liabilities

**Table A37**  
**WEIGHTED AVERAGE INTEREST RATES ON GOVERNMENT LIABILITIES**  
**(Form B 2 - Rule 7 of Kerala Fiscal Responsibility Rules 2005)**  
**( per cent )**

Sl. No	Category	Raised during the Fiscal Year		Outstanding Amount (End-March)	
		2021-22 Accounts	2022-23 R. E.	2021-22 Accounts	2022-23 R. E.
1	2	3	4	5	6
1	Market Borrowings	7.11%	7.92%	7.38%	7.30%
2	Loans from the Centre				
3	Special Securities issued to the NSSF	7.30%	8.70%	7.60%	8.41%
4	Borrowings from Financial Institutions/Banks	11.61%	11.60%	11.53%	12.44%
5	Borrowings from NABARD	2.75%	4.51%	4.23%	4.50%
6	WMA/OD from RBI	3.40%	5.58%		
7	Small Savings	4.00%	4.00%		
8	Provident Funds	7.10%	7.10%	7.10%	7.10%

**Table A38**  
**(Form B 3 - Rule 7 of Kerala Fiscal Responsibility Rules 2005)**  
**GUARANTEES GIVEN BY THE GOVERNMENT**

1	2	3	4	5	6	7	8	9	10	11	Remarks (₹ crore)
1	Power (1)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	0.00
2	Co-operative Banks and Societies (13)										
(i)	Co-operative Banks (1)	728212.65	583051.33	100000.00	0.00	0.00	0.00	622355.39	4372.84	4372.84	
(ii)	Warehousing & Marketing Co-operatives (3)	4000.00	1.51	0.00	0.00	0.00	0.00	0.00	300.64	30.45	
(iii)	Fishermen's co-operatives	33262.00	16816.53	0.00	0.00	0.00	0.00	16583.74	126.12	126.12	
(iv)	Co-operative Spinning Mills (3)	960.00	3864.95	0.00	0.00	0.00	0.00	6103.33	23.19	1.73	
(v)	Industrial Co-operatives (3)	4200.00	798.13	0.00	0.00	0.00	0.00	2927.97	5.98	5.98	
(vi)	Dairy Co-operatives (1)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
(vii)	Other Co-operatives (1)	6500.00	750.00	0.00	0.00	0.00	0.00	750.00	1360.37	0.00	
3	Road and Transport (1)	315000.00	317875.00	0.00	0.00	0.00	0.00	304846.00	10325.00	0.00	
4	State Financial Corporation	75740.00	21678.18	0.00	9930	0.00	0.00	10872.00	162.59	162.59	
5	Urban development and Housing (1)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
6	Other Institutions (7)										
(i)	Development Authorities (1) (TRIDA)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
(ii)	Panchayaths, Municipalities, Corporations & Other local bodies (2)	33811.27	3458.47	0.00	0.00	0.00	0.00	2732.89	25.94	25.94	
(iii)	Joint Stock Companies (1)	3125.00	34503.00	0.00	3012.00	0.00	0.00	34503.00	774.15	0.00	
(iv)	Government Companies	4852340.99	2673061.14	666663.00	21633.00	0.00	0.00	3430818.24	32253.87	17263.89	
(v)	Kerala Khadi and Village Industries Board	5515.31	1578.16	52.38	0.00	0.00	0.00	1640.98	53.63	0.00	
(vi)	NUALS	2000.00	1815.28	0.00	0.00	0.00	0.00	2005.17	172.03	0.00	
	<b>Grand Total</b>	<b>6064667.22</b>	<b>3659251.68</b>	<b>766715.38</b>	<b>34575.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4436138.71</b>	<b>49956.35</b>	<b>21989.54</b>	

**Table A39**  
**(Form B 5 - Rule 7 of Kerala Fiscal Responsibility Rules 2005)**  
**TAX REVENUES RAISED BUT NOT REALISED (PRINCIPAL TAXES)**

(As at the end of 2021-22)

Major Head	Description	Amount under dispute (₹ Crore )					Amount not under dispute (₹ Crore )					Grand Total
		Over 1 year but less than 2 years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	Over 1 year but less than 2 years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13
	<b>Taxes on Income and Expenditure</b>	<b>0.00</b>	<b>3.42</b>	<b>6.49</b>	<b>0.00</b>	<b>9.91</b>	<b>6.40</b>	<b>7.38</b>	<b>0.89</b>	<b>2.95</b>	<b>17.62</b>	<b>27.53</b>
<b>0022</b>	Taxes on Agricultural Income	0.00	3.42	6.49	0.00	9.91	6.40	7.38	0.89	2.95	17.62	27.53
	Taxes on Professions, Trades, Callings and Employment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Taxes on Property and Capital Services</b>	<b>245.96</b>	<b>101.57</b>	<b>81.61</b>	<b>42.41</b>	<b>471.55</b>	<b>757.84</b>	<b>115.25</b>	<b>122.77</b>	<b>329.41</b>	<b>1325.27</b>	<b>1796.82</b>
<b>0029</b>	Land Revenue	241.88	101.57	81.61	42.41	467.47	691.52	26.64	19.27	1.06	738.49	1205.96
<b>0030</b>	Stamps and Registration Fees	4.08	0.00	0.00	0.00	4.08	66.32	88.61	103.50	328.35	586.78	590.86
	Urban Immovable Property Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Taxes on Commodities and Services</b>	<b>1847.27</b>	<b>2316.54</b>	<b>1860.34</b>	<b>690.44</b>	<b>6714.59</b>	<b>2397.68</b>	<b>5241.79</b>	<b>2428.73</b>	<b>1313.75</b>	<b>11381.95</b>	<b>18096.54</b>
<b>0040</b>	Sales Tax and VAT	1587.50	2196.77	1655.12	583.85	6023.24	1620.50	3135.55	1005.45	1000.34	6761.84	12785.08
<b>0040</b>	Central Sales Tax	136.72	58.66	15.49	7.01	217.88	55.83	144.15	116.26	39.73	355.97	573.85
<b>0040</b>	Sales Tax on Motor Spirit and Lubricants	122.59	58.42	189.45	15.75	386.21	0.00	0.02	0.07	0.00	0.09	386.30
<b>0040</b>	Surcharge on Sales Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Taxes					0.00					0.00	0.00
<b>0039</b>	State Excise	0.00	1.84	0.19	74.82	76.85	0.00	0.00	0.00	167.98	167.98	244.83
<b>0041</b>	Taxes on Vehicles	0.46	0.85	0.09	0.05	1.45	164.46	568.66	183.47	105.70	1022.29	1023.74
<b>0043</b>	Taxes and Duties on Electricity	0.00	0.00	0.00	8.96	8.96	556.89	1393.41	1123.48	0.00	3073.78	3082.74
	<b>Total</b>	<b>2093.23</b>	<b>2421.53</b>	<b>1948.44</b>	<b>732.85</b>	<b>7196.05</b>	<b>3161.92</b>	<b>5364.42</b>	<b>2552.39</b>	<b>1646.11</b>	<b>12724.84</b>	<b>19920.89</b>

**Table A40**  
**(Form B 6 - Rule 7 of Kerala Fiscal Responsibility Rules 2005)**  
**MISCELLANEOUS LIABILITIES: OUTSTANDING**

(₹ crore )

Items 1	Outstanding Amount (2022 March) 2
Major Works and Contracts	785.65
Committed liabilities in respect of land acquisition charges	83.44
Claims in respect of unpaid bills on works and supplies	363.19

**Table A41**  
**(Form B 7 - Rule 7 of Kerala Fiscal Responsibility Rules 2005)**  
**CONSOLIDATED SINKING FUND**

1	2	3	4	5	6	7	8	9
Outstanding at the beginning of 2021-22	Additions during 2021- 22	Withdrawals during 2021-22	Outstanding at the end of 2021-22	Outstanding as percentage of SLR Borrowings (%)	Additions during 2022-23	Withdrawals during 2022-23	Outstanding at the end of 2022-23	Outstanding as percentage of SLR Borrowings (%)
2248.01	476.07	0.00	2425.15	1.32%	532.98	0.00	2656.75	1.36%

**NB:-Table A-41 is prepared on the basis of information received from Reserve Bank of India, Internal Debt Management Department.**

**Table A42**  
**(Form B 8 - Rule 7 of Kerala Fiscal Responsibility Rules 2005)**  
**STATEMENT OF ASSETS**

Item 1	Assets at the Beginning of 2021-22 Book Value 2	Assets Acquired During 2021-22 Book Value 3	Cumulative Total of Assets at the End of 2021-22 Book Value 4
(₹ crore)			
<b>Financial Assets</b>			
<b>Loans and Advances</b>	<b>3725.32</b>	<b>239.01</b>	<b>3964.33</b>
Loans to Local Bodies	0.00	0.00	<b>0.00</b>
Loans to Companies	2750.89	197.95	<b>2948.84</b>
Loans to Others	974.43	41.06	<b>1015.49</b>
<b>Equity investment</b>	<b>2121.10</b>	<b>150.23</b>	<b>2271.33</b>
Shares	2121.10	150.23	<b>2271.33</b>
Bonus Shares	0.00	0.00	<b>0.00</b>
<b>Investments in GOI dated Securities / Treasury Bills</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Investments in 14-day Intermediate Treasury Bills</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Financial Investments *</b>	<b>18.49</b>	<b>2.34</b>	<b>20.83</b>
<b>Physical Assets</b>			
Land	<b>5382.15</b>	<b>169.21</b>	<b>5551.36</b>
Building - Office / Residential	<b>4599.52</b>	<b>333.15</b>	<b>4932.67</b>
Roads **	<b>48.78</b>	<b>5.47</b>	<b>54.25</b>
Bridges **	<b>5.00</b>	<b>12.31</b>	<b>17.31</b>
Irrigation Projects	<b>5.29</b>	<b>0.03</b>	<b>5.32</b>
Power Projects	<b>64.56</b>	<b>0.23</b>	<b>64.79</b>
Other Capital Projects	<b>93.65</b>	<b>35.00</b>	<b>128.65</b>
Machinery & Equipment **	<b>1367.00</b>	<b>126.10</b>	<b>1493.10</b>
Office Equipment	<b>144.18</b>	<b>23.28</b>	<b>167.46</b>
Vehicles	<b>284.27</b>	<b>60.98</b>	<b>345.25</b>

\* includes Reserve Fund Investments, Permanent Advances, Deposits with RBI etc.

# Majority of the Departments do not maintain Asset Maintenance Register. Statement prepared based on available data.

\*\* Exclusive of PWD Assets as, the CE Roads & Bridges has not furnished the assets value in terms of money. (PWD Road-29522 KM, PWD Bridges -2830 Nos)

Table A43

(Form B 9 - Rule 7 of Kerala Fiscal Responsibility Rules 2005)

## NUMBER OF EMPLOYEES AND RELATED SALARIES

Sl.	Category	2021-22	Number		2023-24		2021-22		Salary (₹ Crore )	
			2022-23	2022-23	2023-24	Accounts	2022-23	2023-24		
1	2	3	4	5	6	7	8	R. E.	B. E.	
1	Employees in Government Departments	382601	384408	386176	31854	37338	28429			
2	Employees in Aided Educational Institutions	139622	139785	139993	12771	1158	11622			
3	Employees in Public Sector*	13537	13448	13577	778	813	857			
	<b>Total</b>	<b>535760</b>	<b>537641</b>	<b>539746</b>	<b>45403</b>	<b>39308</b>	<b>40908</b>			

\* As per the details of PSUs under Industries Department furnished by RIAB.

<p><b>Balance from Current Revenues (BCR):</b> represents the excess of Government revenue receipts excluding plan grants from the Government of India over Non-Plan Revenue Expenditure (NPRE) excluding expenditure under the major head '2048-Appropriation for reduction/ avoidance of debt'.</p> <p><b>BCR = [Tax Revenue + Non Tax Revenue excluding plan grants from the GOI]- [NPRE excluding expenditure under 2048]</b></p>
<p><b>Capital Expenditure:</b> is the amount incurred for creation of durable assets of permanent character and also to improve a long-term asset such as equipment or buildings and the investments in shares, loans and advances granted by the State Government to State PSUs, Government companies, corporations etc.</p>
<p><b>Capital Receipts:</b> indicates Government borrowings or a reduction in the assets of the government such as sale of shares, disinvestment etc and recoveries of loans and advances made by the Government</p>
<p><b>Closing balance:</b> Closing balance is the positive or negative amount remaining in the Government account at the end of a financial year. It is calculated by adding opening balance along with overall net transactions of the financial year.</p>
<p><b>Consolidated Fund of the State:</b> It consists of all revenues raised by the Government, money borrowed and receipts from loans given by the Government. Except in accordance with the law, no money can be appropriated from the Consolidated Fund.</p>
<p><b>Contingency Fund:</b> It is a fund placed at the disposal of the Governor to enable him/her to make advances to the Executive/Government to meet unforeseen expenditure having exigent nature.</p>
<p><b>Development Expenditure:</b> indicates expenditure under Social Services and Economic Services. Expenditure on Development fund and a portion of Maintenance fund devolved to Local Self Government Institutions is also taken as part of Development Expenditure.</p>
<p><b>Development Fund:</b> is the amount devolved by the State Government to Local Self Government Institutions for implementation of decentralised planning programme as recommended by the State Finance Commissions. (<i>Refer Table-A5</i>)</p>
<p><b>Finance Commission Award:</b> Assistance to State from Government Of India under Article 275(1) of the Constitution as recommended by Finance Commissions.</p>
<p><b>Fiscal Deficit:</b> is the aggregate expenditure of the Government minus revenue receipts and non-debt capital receipts. It indicates the total borrowings required by the Government. The excess of total expenditure over total non-borrowed receipts is briefly called the fiscal deficit.</p>

<p><b>General Purpose Fund:</b> is the amount devolved by the State Government to Local Self Government Institutions for meeting expenditure on traditional functions like salary, honorarium, wages and other establishment expenses. (Refer Table-A5)</p>
<p><b>Government Accounts:</b> are broadly classified in to groupings based on various functions and services. They are (a) <b>General Services:</b> Comprises of the Organs of State, Fiscal services, Debt charges and Administrative services (b) <b>Social Services:</b> Comprises of Education Sports Art and Culture, Health &amp; Family Welfare, Water Supply and sanitation, Information and Broad Casting, Welfare of SC-ST, Labour and Labour Welfare, and Social welfare and Nutrition etc. (c) <b>Economic Services</b> ; Agriculture and Allied activities, Rural Development, Special Area Programs, Irrigation and flood control, Energy, Industry and Minerals, Transport, science Technology and environment and General and Economic Services (d)<b>Grant-in Aid and contributions:</b> Compensation and Assignments to Local Self Government Institutions.</p>
<p><b>Interest Payments:</b> represents interest payable on any type of borrowings made by the Government, interest on Small savings, State Provident Funds, Insurance and pension funds and amount kept in interest bearing Reserve funds.</p>
<p><b>Interest Receipts:</b> represents the amount of interest receivable against the loans and advances made by the State Government to Public Sector Undertakings, Co-operative societies etc and interest realised on investment of cash balances in State Governments own securities.</p>
<p><b>Internal Debt:</b> Internal Debt comprises of Open Market Borrowings and Institutional loans. It is confined to loans credited to the Consolidated Fund of State.</p>
<p><b>Loan Disbursements:</b> Loans and advances made by the State Government to Public Sector Undertakings, Co-operative societies, loans for Government Servants and other miscellaneous loans.</p>
<p><b>Maintenance Fund:</b> is the amount devolved by the State Government for meeting expenditure on maintenance of road and non-road assets of Local Self Government Institutions as recommended by the State Finance Commissions. (Refer Table-A5)</p>
<p><b>Miscellaneous Capital Receipts (MCR):</b> represents the difference of recoveries from loans &amp; advances, sale of capital assets, net receipts of public account except that of State Provident Fund and disbursement of Non-plan capital outlay, non-plan loans &amp; advances.  <b>MCR= [Recoveries of loans &amp; advances + sale of capital assets + Net receipts of public account except State Provident Fund] - Expenditure on Non-plan capital outlay + non-plan loans &amp; advances].</b></p>



<p><b>National Small Savings Fund:</b> All deposits under different small savings schemes are credited to National Small Savings Fund established in the Public Account of India with effect from 1/4/1999. All withdrawals by the depositors are made out of the accumulations in the fund. The balance in the fund is invested in special Government securities of the States to finance its fiscal Deficit as per the norms decided from time to time by the Central Government.</p>
<p><b>Negotiated Loans:</b> Loans availed by Government from financial Institutions like LIC, GIC, NABARD, HUDCO etc</p>
<p><b>Net Contribution from State PSUs and LSGs:</b> Comprises the contributions of Local Self Governments and the Kerala State Electricity Board in the total State Plan Outlay.</p>
<p><b>Non-Plan Expenditure:</b> The expenditure on maintenance of completed schemes/assets and other committed items is classified as Non-Plan expenditure.</p>
<p><b>Opening Balance:</b> represents the amount of money in the State Government account that is brought forward at the beginning of a financial year.</p>
<p><b>Plan Expenditure:</b> The expenditure on the schemes formulated on the basis of growth priorities and other development objectives forming part of the Annual Plan is classified as Plan Expenditure.</p>
<p><b>Primary Deficit:</b> is gross fiscal deficit minus interest payments.</p>
<p><b>Primary Revenue Deficit:</b> is revenue deficit minus interest payments.</p>
<p><b>Public Account:</b> Under provisions of Article 266(1) of the Constitution of India, Public Account is used in relation to all the fund flows where Government is acting as a banker. Examples include Provident Funds and Small Savings. This money does not belong to government but is to be returned to the depositors. The expenditure from this fund need not be approved by the State legislature.</p>
<p><b>Public Debt:</b> refers to the total borrowing made by the state government which includes Open Market Borrowings, institutional loans and Central government loans etc.</p>
<p><b>Revenue Expenditure:</b> is for the normal running of various services and functions of the Government and interest payments on debt, subsidies, etc. Generally, revenue expenditure does not result in creation of concrete assets.</p>
<p><b>Revenue Deficit:</b> Revenue deficit is the difference between the revenue expenditure of the Government and its revenue receipts. It shows the shortfall of Government's current receipts over current expenditure.</p>
<p><b>Revenue Receipts:</b> comprises of State Tax and Non-Tax Revenue and Share of net proceeds assigned to states by the Union Government as per the recommendation of the Finance Commission and grant-in -aid from centre for various schemes. The State Tax revenues constitute taxes like SGST, Sales Tax, Motor vehicle taxes, State Excise, Registration fee etc, The Non-Tax Revenue sources include lotteries, sale proceeds from forest produces, interest on loans, dividend on investments, fees and fines etc.</p>

**SLR based Market Borrowings:** Borrowings raised by the State Government from open market through the sale of fixed tenure Kerala Government Stock (Securities) via Reserve Bank of India at a coupon rate at the yield based auction under multiple price formats. The investment in Government stock is reckoned as an eligible investment in Government Securities by banks for the purpose of Statutory Liquidity Ratio (SLR) under section 24 of the Banking Regulation Act, 1949.

**Total Debt Stock:** represents the net accretion of outstanding debt under Internal Debt, Loans and Advances from Centre, Small savings, Provident Fund, Insurance and Pension Fund at the end of a financial year.

**Ways and Means Advance from RBI:** is a temporary mechanism used by Reserve Bank of India (RBI) under its credit policy to provide to States, banking with it, to help them tide over temporary mismatches in the cash flow of State's receipts and payments.

**Part-B**

**BUDGET IN BRIEF**

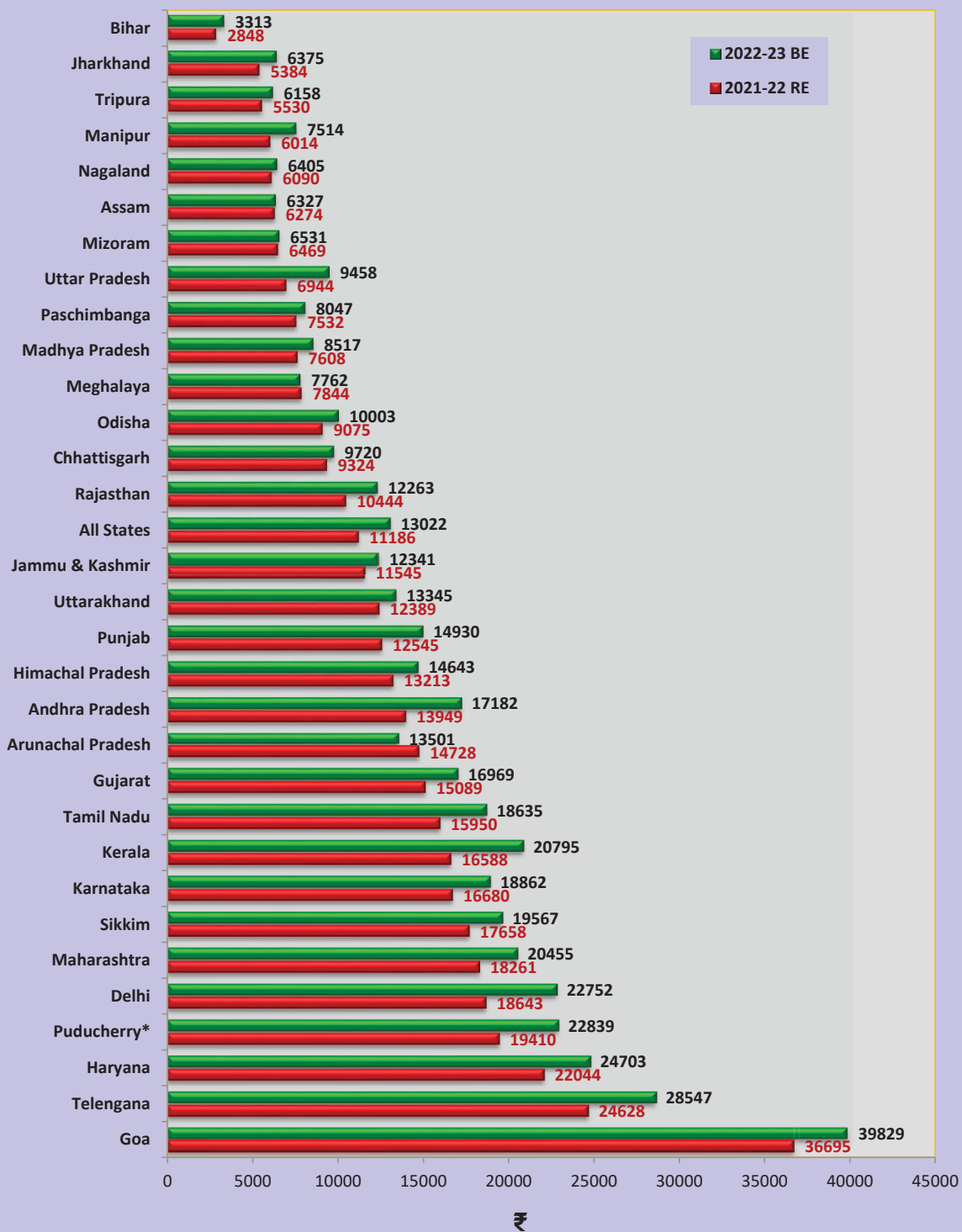
**Statistical Data  
All States**



# **Statistical Data -All States**

**Comparison of the Performance of Kerala's  
Economy with that of other Indian States.**

### Per Capita States' Own Tax Revenue 2021-22 R.E. & 2022-23 B.E.



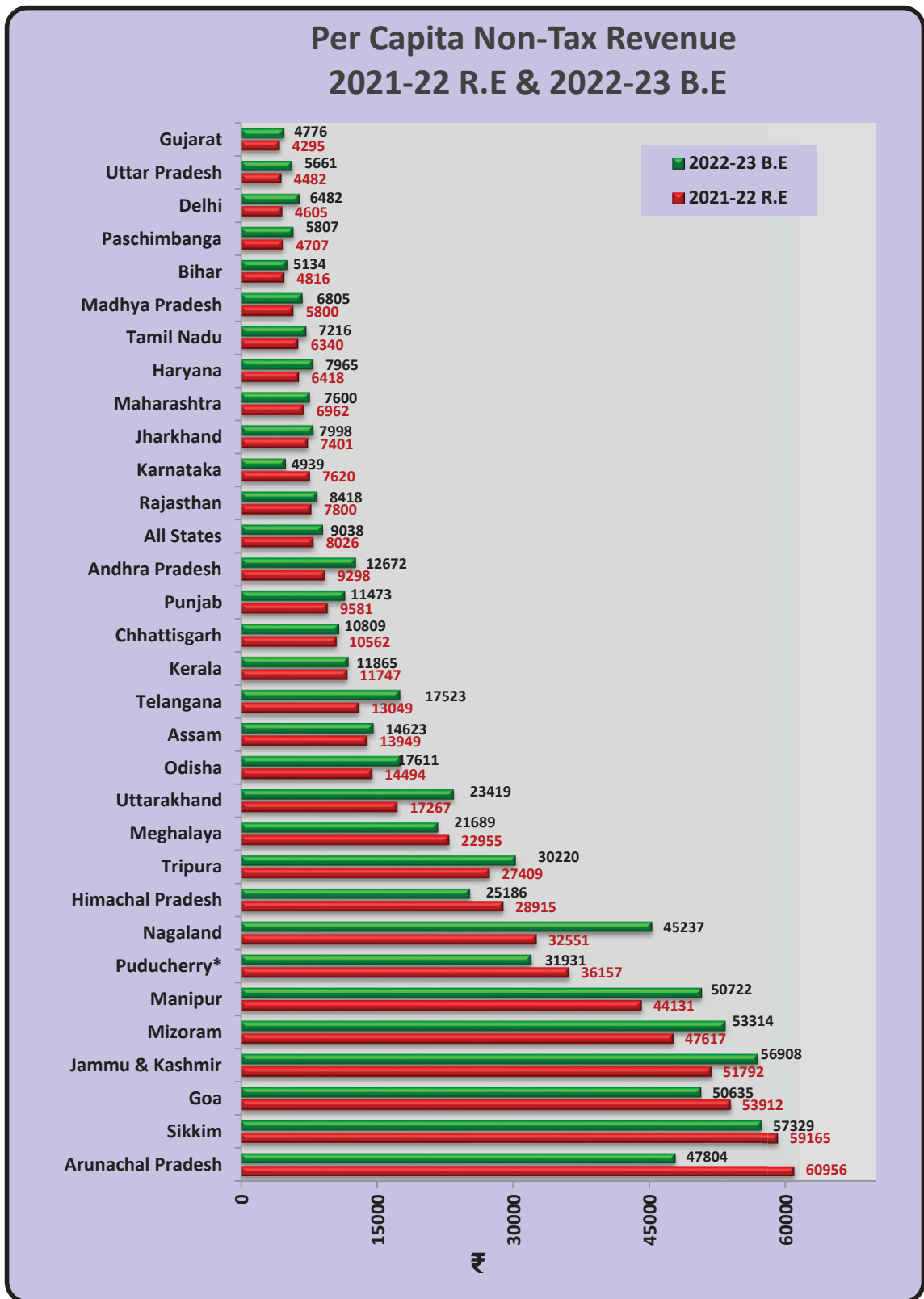
**Table B-1**  
**PER CAPITA STATES' OWN TAX REVENUE**

Sl. No.	States	Accounts											2021-22 R.E	2022-23 B.E	Index of 2022-23 over 2001-02
		2001-02	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Andhra Pradesh	1659	6300	7025	7466	8414	7823	8600	10147	11297	11030	10934	13949	17182	1036
2	Arunachal Pradesh	313	2290	2266	3073	3234	3705	4858	11853	8553	8170	9462	14728	13501	4314
3	Assam	588	2448	2611	2812	2918	3084	3642	4611	4842	4820	4942	6274	6327	1076
4	Bihar	295	1212	1532	1846	1884	2269	2079	2562	2621	2522	2501	2848	3313	1123
5	Chhattisgarh	958	4193	5023	5442	5869	6285	6871	7866	7724	7700	7863	9324	9720	1015
6	Goa	4236	17485	20014	24206	26130	26485	28182	32797	31818	30523	27382	36695	39829	940
7	Gujarat	1828	7322	8780	9045	9695	9756	9890	11144	12023	11630	10204	15089	16969	928
8	Haryana	2359	8047	9141	9761	10383	11441	12393	15016	15122	14936	14415	22044	24703	1047
9	Himachal Pradesh	1507	5983	6682	7334	8437	9431	9834	10536	10588	10444	11002	13213	14643	972
10	Jammu & Kashmir	852	3868	4706	5011	5009	5737	6063	8306	7713	7170	6672	11545	12341	1448
11	Jharkhand	771	2108	2451	2750	2985	3258	3715	3987	4001	4484	4450	5384	6375	827
12	Karnataka	1868	7607	8709	10041	11144	11879	12916	13951	14942	15557	14634	16680	18862	1010
13	<b>Kerala</b>	<b>1860</b>	<b>7699</b>	<b>8941</b>	<b>9445</b>	<b>10329</b>	<b>11354</b>	<b>12197</b>	<b>13854</b>	<b>14601</b>	<b>14327</b>	<b>13499</b>	<b>16588</b>	<b>20795</b>	<b>1118</b>
14	Madhya Pradesh	779	3714	4140	4468	4790	5184	5608	6247	6428	6789	6532	7608	8517	1093
15	Maharashtra	2200	7796	9103	9450	9903	10779	11505	14323	15564	15468	13322	18261	20455	930
16	Manipur	218	1289	1153	1620	1753	1853	1948	3979	3741	3879	4139	6014	7514	3447
17	Meghalaya	590	2349	2828	3131	3065	3414	3790	5969	5920	5866	6365	7844	7762	1316
18	Mizoram	215	1623	2011	2050	2352	3130	3819	7346	6738	6132	5378	6469	6531	3037
19	Nagaland	264	1531	1700	1649	1902	2068	2449	4634	4327	4467	4721	6090	6405	2426
20	Odisha	672	3202	3548	3949	4593	5171	5198	7012	6945	7181	7554	9075	10003	1489
21	Punjab	1985	6791	8061	8508	8947	9248	9522	10720	10740	10045	9985	12545	14930	752
22	Rajasthan	1004	3702	4377	4727	5374	5843	5977	7222	7633	7668	7702	10444	12263	1221
23	Sikkim	1489	4795	7050	8412	8361	8898	10133	14429	14430	14615	14428	17658	19567	1314
24	Tamil Nadu	2095	8249	9809	10079	10681	10855	11515	12865	14087	14197	13958	15950	18635	889
25	Telangana*					8163	11052	13276	15846	17594	18162	17786	24628	28547	
26	Tripura	497	2335	2706	2861	3095	3475	3671	4749	4711	5265	5150	5530	6158	1239
27	Uttarakhand	1055	5567	6276	7104	7951	8829	10132	9997	11210	10334	10592	12389	13345	1265
28	Uttar Pradesh	622	2633	2861	3227	3539	3811	3978	5004	5532	5459	5260	6944	9458	1521
29	Paschimbanga	811	2732	3565	3861	4213	4505	4782	6030	6421	6261	6182	7532	8047	992
30	Delhi	3553	11896	13650	14774	14845	16517	16673	18743	18845	18455	14572	18643	22752	640
31	Puducherry*		12716	14988	14538	14871	16487	17127	17218	17665	16459	12673	19410	22839	
	<b>All States</b>	<b>1251</b>	<b>4791</b>	<b>5553</b>	<b>5967</b>	<b>6430</b>	<b>6913</b>	<b>7346</b>	<b>8678</b>	<b>9224</b>	<b>9194</b>	<b>8709</b>	<b>11186</b>	<b>13022</b>	<b>1041</b>

\* Index not calculated since the previous years figures are not available

Source: State Finances- A Study of Budgets of 2022-23, RBI

Note: The figures shown against Jammu & Kashmir in various tables in the Part B represent the figures of Jammu & Kashmir Union Territory from 2019-20 onwards.



Refer Table B-2(a)



**Table B-2(a)**  
**PER CAPITA NON -TAX REVENUE**

Sl.No	States	Accounts											2021-22 R.E	2022-23 B.E	Index of 2022-23 over 2001-02
		2001- 02	2011- 12	2012- 13	2013- 14	2014- 15	2015- 16	2016- 17	2017- 18	2018- 19	2019- 20	2020- 21			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Andhra Pradesh	823	2662	2779	2848	6466	5263	5556	5145	4593	4824	6717	9298	12672	1540
2	Arunachal Pradesh	8831	31376	32074	30694	52931	20377	18386	25239	31510	31065	34364	60956	47804	541
3	Assam	1014	3376	3747	3640	5079	4749	5111	5549	6586	7653	8692	13949	14623	1442
4	Bihar	194	1035	1076	1307	1880	1939	2011	2520	2445	2566	3130	4816	5134	2647
5	Chhattisgarh	580	3458	3594	3729	5180	4887	5778	6796	7131	7501	6853	10562	10809	1864
6	Goa	8894	17462	14490	13640	19398	17676	19872	24838	24091	26410	31420	53912	50635	569
7	Gujarat	1038	1808	2030	2230	3215	2981	4077	4685	4837	6418	5470	4295	4776	460
8	Haryana	1034	2949	2721	3475	3613	4117	4325	5132	5324	6251	6606	6418	7965	770
9	Himachal Pradesh	4073	12289	12552	11599	13150	18498	20790	21452	24745	25256	28040	28915	25186	618
10	Jammu & Kashmir	5235	13485	13325	13350	14336	16162	19129	20820	20926	27524	32784	51792	56908	1087
11	Jharkhand	680	2515	2491	2292	3382	3743	4082	5301	4745	5629	5155	7401	7998	1176
12	Karnataka	539	2006	1908	2106	3066	3032	3347	4342	4941	6408	5725	7620	4939	916
13	<b>Kerala</b>	<b>477</b>	<b>1886</b>	<b>2146</b>	<b>2867</b>	<b>4337</b>	<b>5051</b>	<b>5266</b>	<b>5675</b>	<b>6631</b>	<b>6691</b>	<b>10875</b>	<b>11747</b>	<b>11865</b>	<b>2487</b>
14	Madhya Pradesh	512	2397	2578	2594	3664	3468	4194	4905	5169	5144	5398	5800	6805	1329
15	Maharashtra	655	1810	2139	2140	2816	2582	2894	3212	4091	4750	5573	6962	7600	1160
16	Manipur	4117	14466	17905	18407	20192	15393	15888	17793	15675	17516	23664	44131	50722	1232
17	Meghalaya	3567	9817	11658	13244	13405	8753	12278	11073	9512	10268	12466	22955	21689	608
18	Mizoram	9034	27396	31809	32801	38252	34671	35919	42235	40727	49576	33908	47617	53314	590
19	Nagaland	6636	22634	24736	25535	30346	24580	28279	33339	31933	33479	32222	32551	45237	682
20	Odisha	526	3477	3525	3930	4862	5243	5260	5872	7585	8621	9391	14494	17611	3348
21	Punjab	1440	1384	1929	2329	3061	2364	3651	4074	6310	7111	9421	9581	11473	797
22	Rajasthan	637	2430	2771	3151	4563	4057	4189	5272	5067	5801	4912	7800	8418	1321
23	Sikkim	30407	45288	43101	48700	49526	21149	29325	29074	33984	23724	34908	59165	57329	189
24	Tamil Nadu	473	1798	1797	2525	3658	3801	3986	3393	4986	5373	5654	6340	7216	1526
25	Telangana*					3781	6582	5357	4326	4919	5094	5757	13049	17523	
26	Tripura	4626	11735	12258	13175	16698	12594	11137	11047	13600	11744	16720	27409	30220	653
27	Uttarakhand	1752	5165	5930	6173	7739	6142	7048	9054	10003	11047	17478	17267	23419	1337
28	Uttar Pradesh	306	1397	1493	1883	2511	2584	2845	2759	3292	5589	3053	4482	5661	1850
29	Paschimbanga	463	1668	1549	1495	2406	3189	2918	3055	3060	3529	4447	4707	5807	1254
30	Delhi	985	1442	1241	1175	1663	2609	1716	1852	3338	5335	6160	4605	6482	658
31	Puducherry*		9486	9609	18344	20636	20624	21268	20545	25875	28629	30476	36157	31931	
	<b>All States</b>	<b>736</b>	<b>2393</b>	<b>2526</b>	<b>2765</b>	<b>3822</b>	<b>3829</b>	<b>4128</b>	<b>4495</b>	<b>5001</b>	<b>5975</b>	<b>6090</b>	<b>8026</b>	<b>9038</b>	<b>1228</b>

*Non-Tax revenue includes States own Non-Tax revenue + Grants from the Centre*

*\* Index not calculated since the previous years figures are not available*

*Source: State Finances- A Study of Budgets of 2022-23, RBI*

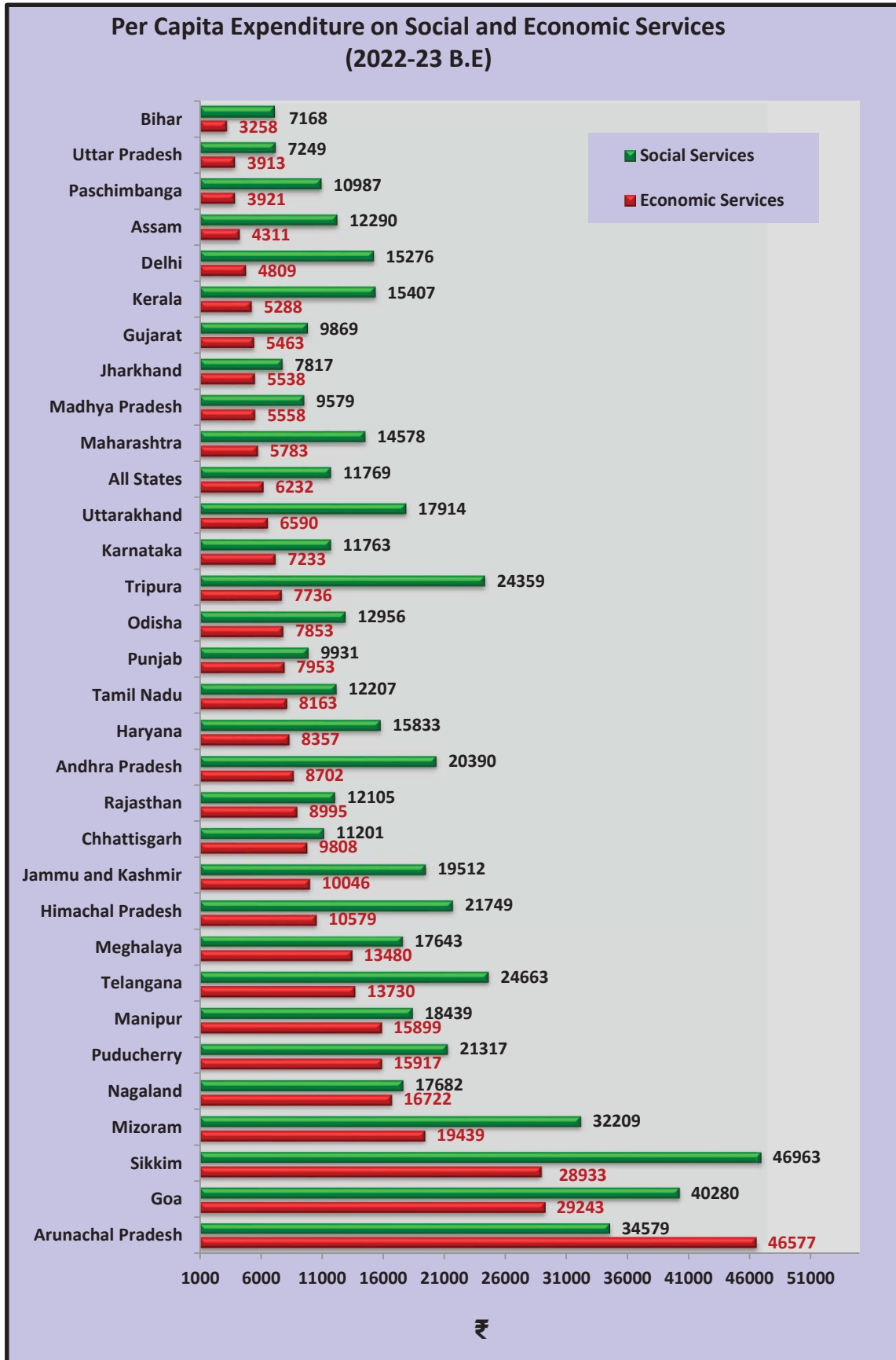
Table B-2(b)																			
OWN TAX & NON -TAX REVENUE GSDP RATIO																			
Sl. No	States	Own Tax Revenue/GSDP										Non Tax Revenue/GSDP							
		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22 RE	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22 RE
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	Andhra Pr	0.070	0.081	0.066	0.065	0.067	0.067	0.060	0.057	0.061	0.027	0.062	0.044	0.042	0.034	0.027	0.026	0.035	0.041
2	Arunachal Pr	0.030	0.026	0.029	0.036	0.078	0.050	0.041	0.046		0.298	0.421	0.159	0.135	0.166	0.185	0.156	0.167	
3	Assam	0.051	0.048	0.044	0.047	0.055	0.053	0.048	0.050		0.066	0.084	0.068	0.067	0.066	0.072	0.076	0.089	
4	Bihar	0.063	0.061	0.068	0.056	0.063	0.058	0.052	0.052	0.052	0.045	0.060	0.059	0.055	0.062	0.055	0.053	0.065	0.088
5	Chhattisgarh	0.069	0.071	0.076	0.072	0.078	0.069	0.064	0.065		0.048	0.063	0.059	0.061	0.067	0.064	0.062	0.057	
6	Goa	0.100	0.081	0.072	0.068	0.072	0.068	0.063	0.056		0.056	0.060	0.048	0.048	0.054	0.051	0.054	0.064	
7	Gujarat	0.070	0.067	0.061	0.055	0.055	0.054	0.049	0.043		0.017	0.022	0.019	0.023	0.023	0.022	0.027	0.023	
8	Haryana	0.064	0.063	0.062	0.061	0.065	0.061	0.056	0.055	0.073	0.023	0.022	0.022	0.021	0.022	0.022	0.024	0.025	0.021
9	Himachal Pr	0.054	0.057	0.059	0.056	0.055	0.052	0.048	0.052	0.056	0.085	0.089	0.115	0.118	0.112	0.121	0.116	0.131	0.122
10	J&Kashmir	0.066	0.064	0.063	0.063	0.077	0.063	0.058	0.052	0.079	0.175	0.184	0.176	0.198	0.194	0.171	0.221	0.256	0.356
11	Jharkhand	0.050	0.047	0.056	0.056	0.054	0.048	0.054	0.056	0.060	0.041	0.054	0.064	0.062	0.071	0.057	0.068	0.065	0.083
12	Karnataka	0.077	0.077	0.072	0.069	0.068	0.066	0.063	0.056	0.054	0.016	0.021	0.018	0.018	0.021	0.022	0.026	0.022	0.025
13	Kerala	0.069	0.069	0.069	0.066	0.069	0.065	0.061	0.060	0.065	0.021	0.029	0.031	0.029	0.028	0.029	0.029	0.048	0.046
14	Madhya Pradesh	0.076	0.076	0.074	0.068	0.069	0.063	0.059	0.056	0.055	0.044	0.058	0.050	0.051	0.054	0.050	0.045	0.046	0.042
15	Maharashtra	0.066	0.065	0.064	0.062	0.073	0.073	0.069	0.061		0.015	0.018	0.015	0.016	0.016	0.019	0.021	0.025	
16	Manipur	0.029	0.029	0.028	0.028	0.047	0.042	0.038	0.038		0.332	0.328	0.235	0.225	0.210	0.176	0.174	0.217	
17	Meghalaya	0.041	0.040	0.042	0.043	0.064	0.059	0.054	0.060	0.068	0.175	0.177	0.108	0.140	0.119	0.094	0.095	0.117	0.200
18	Mizoram	0.022	0.020	0.024	0.026	0.044	0.036	0.035	0.036		0.357	0.321	0.262	0.242	0.255	0.220	0.280	0.226	
19	Nagaland	0.020	0.021	0.022	0.024	0.040	0.035	0.032	0.034		0.311	0.337	0.260	0.272	0.288	0.256	0.242	0.230	
20	Odisha	0.057	0.063	0.069	0.058	0.071	0.062	0.061	0.064	0.065	0.057	0.067	0.070	0.059	0.059	0.068	0.073	0.080	0.103
21	Punjab	0.072	0.072	0.068	0.065	0.067	0.062	0.056	0.056	0.065	0.020	0.025	0.017	0.025	0.025	0.036	0.040	0.053	0.050
22	Rajasthan	0.061	0.063	0.063	0.058	0.065	0.064	0.059	0.059	0.069	0.041	0.053	0.044	0.041	0.048	0.042	0.045	0.038	0.052
23	Sikkim	0.038	0.034	0.031	0.032	0.036	0.033	0.031	0.030	0.032	0.219	0.203	0.075	0.091	0.073	0.079	0.050	0.074	0.109
24	Tamil Nadu	0.076	0.073	0.068	0.066	0.066	0.065	0.062	0.059	0.059	0.019	0.025	0.024	0.023	0.017	0.023	0.023	0.024	0.023
25	Telangana			0.069	0.074	0.078	0.076	0.071	0.069	0.081			0.041	0.030	0.021	0.021	0.020	0.022	0.043
26	Tripura	0.042	0.040	0.037	0.036	0.043	0.037	0.039	0.038	0.035	0.193	0.215	0.134	0.109	0.099	0.108	0.087	0.124	0.172
27	Uttarakhand	0.049	0.052	0.053	0.056	0.049	0.054	0.049	0.051	0.056	0.043	0.050	0.037	0.039	0.045	0.048	0.052	0.084	0.078
28	Uttar Pradesh	0.071	0.073	0.071	0.067	0.076	0.078	0.072	0.073	0.086	0.041	0.052	0.048	0.048	0.042	0.046	0.074	0.042	0.056
29	Paschimbanga	0.053	0.055	0.053	0.052	0.059	0.056	0.050	0.046		0.021	0.031	0.038	0.032	0.030	0.027	0.028	0.033	
30	Delhi	0.058	0.054	0.055	0.051	0.053	0.050	0.046	0.037	0.042	0.005	0.006	0.009	0.005	0.005	0.009	0.013	0.016	0.010
31	Puducherry	0.087	0.088	0.085	0.081	0.077	0.071	0.067	0.055	0.081	0.110	0.122	0.106	0.101	0.092	0.105	0.117	0.131	0.152

Source: State Finances- A Study of Budgets of 2022-23 , RBI

GSDP- Department of Economics & Statistics, Government of Kerala and Ministry of Statistics & Programme Implementation, Government of India

**Table B-3**  
**ELASTICITY OF TAX EFFORT - ALL STATES**

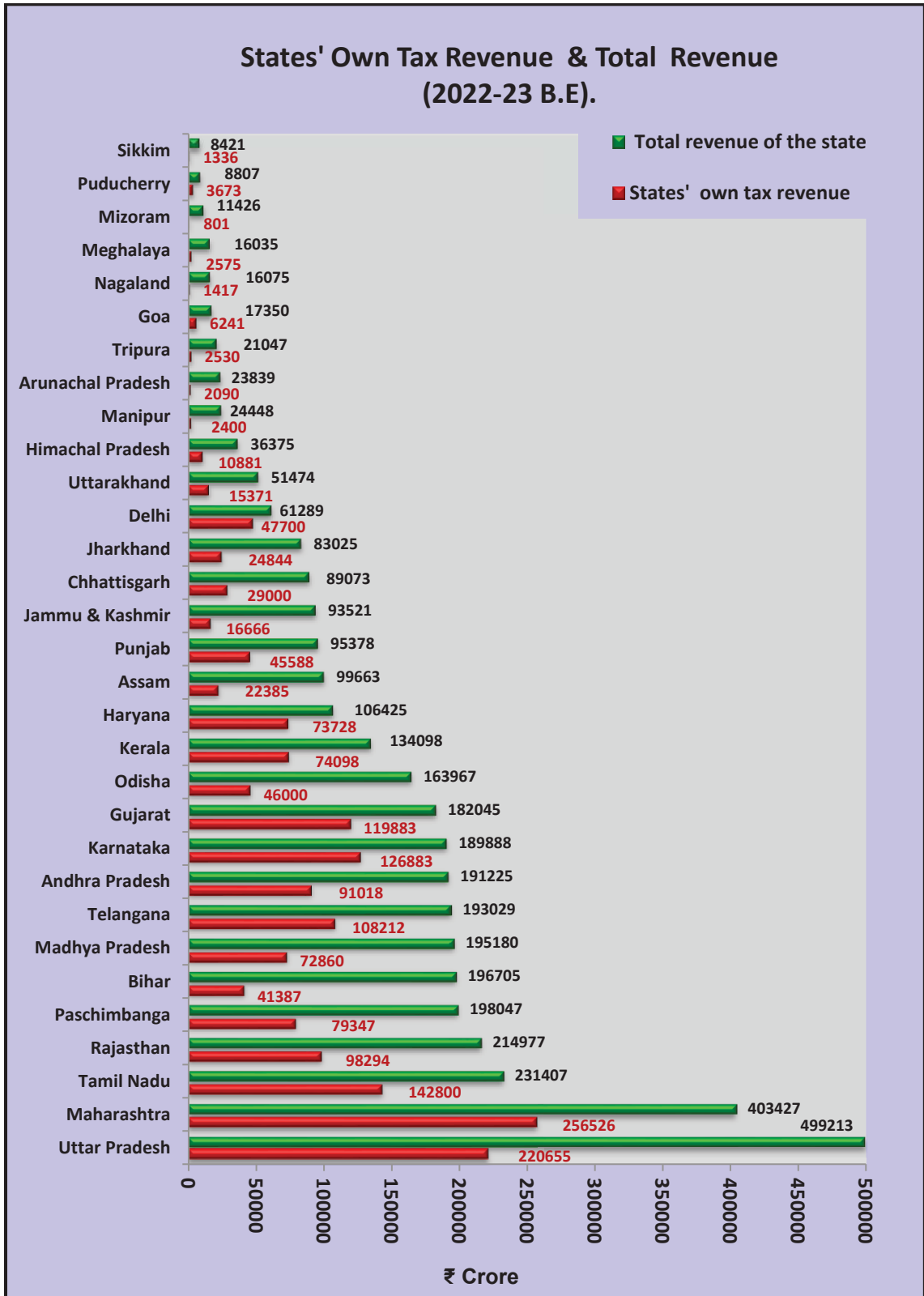
Sl.No	States	1980-81 to 1990-91	1980-81 to 1993-94	1980-81 to 1994-95	States	2005-06	2018-19	2019-20	2020-21	2021-22 RE
1	2	3	4	5	6	7		8	9	10
1	Andhra Pradesh	1.14	0.99	1.06	Andhra Pradesh	1.30	0.99	-0.17	-0.07	1.55
2	Assam	2.01	1.82	1.66	Arunachal Pradesh	3.14	-2.11	-0.19	2.57	
3	Gujarat	1.35	1.35	1.30	Assam	1.72	0.68	0.05	-1.42	
4	Haryana	1.17	1.14	1.15	Bihar	1.16	0.32	-0.23	10.05	1.02
5	Himachal Pradesh	1.59	1.55	1.57	Chhattisgarh		-0.04	0.12	2.37	
6	<b>Kerala</b>	<b>1.38</b>	<b>1.52</b>	<b>1.59</b>	Goa	2.07	-0.67	-1.00	23.57	
7	Karnataka	1.44	1.42	1.37	Gujarat	1.07	0.72	-0.21	-7.31	
8	Meghalaya	2.10	1.86		Haryana	1.63	0.25	0.02	3.50	3.03
9	Uttar Pradesh	1.56	1.34	1.40	Himachal Pradesh	1.62	0.18	-0.11	-9.18	1.80
10	Tamilnadu	1.50	1.26	1.31	Jammu & Kashmir	2.43	-0.48	-3.63	-3.73	4.00
11	Paschimbanga	1.21	1.09	1.33	Jharkhand		0.14	15.31	-0.17	1.87
Note.- Elasticity of tax effort - The rate of increase in tax receipts if the rate of increase in State income is 1 or Unity ie. $(T_i - T_o)Y_o / (Y_i - Y_o)T_o$ , where,					Karnataka	0.90	0.72	0.53	-0.71	0.79
					<b>Kerala</b>	<b>0.61</b>	<b>0.47</b>	<b>-0.32</b>	<b>1.62</b>	<b>1.81</b>
To- State Own's Tax receipts in the first year of the period					Madhya Pradesh	1.78	0.30	0.54	-0.78	0.89
					Maharashtra	0.53	1.10	0.05	21.66	
Ti- State Own's Tax receipts in the last year of the period					Manipur	1.46	-0.92	0.33	0.88	
					Meghalaya	2.06	0.02	0.01	-6.95	2.60
Yo- State income (in current prices) of the first year of the period					Mizoram	3.56	-1.03	1.45	2.16	
					Nagaland	2.71	-0.70	0.32	4.53	
Yi - State income (in current prices) of the last year of the period					Odisha	2.42	-0.01	0.65	-5.05	0.89
					Punjab	2.59	0.12	-1.33	-0.12	2.79
Source:(1) NSDP: Department of Economics & Statistics, Government of Kerala and Ministry of Statistics & Programme Implementation, Government of India (2011-12 Base Year)					Rajasthan	1.54	0.75	0.19	0.97	2.07
					Sikkim	1.76	0.13	0.22	-0.41	1.51
Source:(2)State Finances- A Study of Budgets of 2022-23 RBI.					Tamil Nadu	1.13	0.88	0.19	-0.36	1.05
					Telangana		0.81	0.36	-2.51	1.98
					Tripura		0.01	1.51	2.90	0.45
Note :Columns which are left as blank is due to the non availability of NSDP figures of respective States					Uttarakhand		3.23	-2.84	-1.91	2.13
					Uttar Pradesh	1.69	1.30	0.00	0.51	2.54
					Paschimbanga	0.45	0.56	-0.20	-0.08	
					Delhi	1.70	0.30	-0.02	12.63	1.59
					Puducherry		0.38	25.83	5.63	10.05



Refer Table B-4

Table B-4															
PER CAPITA EXPENDITURE ON SOCIAL AND ECONOMIC SERVICES															
Sl No	States	Accounts										2021-22 R.E		2022-23 B.E	
		2016-17		2017-18		2018-19		2019-20		2020-21		Social development services	Economic Services	Social development services	Economic Services
		Social development services	Economic Services	Social development services	Economic Services	Social development services	Economic Services	Social development services	Economic Services	Social development services	Economic Services				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Andhra Pradesh	9777	6438	11453	4432	12376	4517	13041	4622	12568	7176	15701	8091	20390	8702
2	Arunachal Pradesh	20881	24539	26803	23507	30036	27762	28299	27470	28700	29700	40503	41130	34579	46577
3	Assam	6836	2688	6372	3555	7469	3017	8474	4094	8369	3530	13420	5214	12290	4311
4	Bihar	3568	2051	3947	2025	4950	2371	4630	2223	5260	2427	8569	3622	7168	3258
5	Chhattisgarh	7741	5142	8718	6304	8276	8744	9279	9264	8611	8333	11072	9547	11201	9808
6	Goa	22127	17513	27318	18856	27585	20029	27959	21622	29528	22386	46408	29904	40280	29243
7	Gujarat	6895	3491	7421	4108	7952	4712	8714	4727	8832	5435	10022	5411	9869	5463
8	Haryana	9278	7603	10072	6499	10523	6729	11763	6710	12437	6551	14288	7648	15833	8357
9	Himachal Pradesh	13425	8377	14344	7906	15831	8959	16503	8682	17482	9837	20369	10126	21749	10579
10	Jammu and Kashmir	8966	10187	10091	8394	13687	11686	13262	9026	14635	5743	18483	8856	19512	10046
11	Jharkhand	5183	3773	5387	4078	5095	3809	5734	4356	6154	4221	7683	5584	7817	5538
12	Karnataka	8493	6293	9058	6618	10407	7397	10087	8000	9307	8086	11172	7139	11763	7233
13	<b>Kerala</b>	<b>9765</b>	<b>3082</b>	<b>10321</b>	<b>3265</b>	<b>10935</b>	<b>3543</b>	<b>9692</b>	<b>2593</b>	<b>12698</b>	<b>5314</b>	<b>14535</b>	<b>4617</b>	<b>15407</b>	<b>5288</b>
14	Madhya Pradesh	6084	4680	7298	4094	7240	4644	7810	4924	8247	5060	8124	5728	9579	5558
15	Maharashtra	7604	3693	7763	4521	9040	4360	10065	4588	9897	5218	13468	5857	14578	5783
16	Manipur	6829	7779	8446	8230	8659	8243	9400	7483	10620	10917	17441	14116	18439	15899
17	Meghalaya	9904	8812	9958	7745	12845	8208	11552	6741	13350	9677	16568	12031	17643	13480
18	Mizoram	19886	15838	22297	17409	24847	15884	28463	24327	26394	17492	33891	24041	32209	19439
19	Nagaland	11051	11804	12137	15718	14836	12885	14093	14782	14457	12960	16174	13186	17682	16722
20	Odisha	6278	4484	6670	4684	8157	5265	9670	5685	8798	5691	11789	6732	12956	7853
21	Punjab	5378	3506	5265	3810	6185	6039	6525	4873	7201	5132	9667	6903	9931	7953
22	Rajasthan	6650	5195	7052	6555	8614	6127	8842	6728	9455	5641	11475	8318	12105	8995
23	Sikkim	20731	15165	23572	15819	31534	17171	33941	21502	36281	21319	40784	26751	46963	28933
24	Tamil Nadu	7409	4553	7973	4822	9318	5265	9776	5629	11809	6813	12353	7933	12207	8163
25	Telangana	9677	5746	10149	4685	10745	6264	12314	7126	12916	9429	17969	11980	24663	13730
26	Tripura	9359	3756	11110	3904	12630	3919	13723	4886	14646	5746	21323	8018	24359	7736
27	Uttarakhand	9789	3629	10042	3929	11086	4542	11303	4223	13098	4943	14703	5409	17914	6590
28	Uttar Pradesh	4251	2121	3846	2951	4113	3029	4616	2792	4814	2437	5509	3188	7249	3913
29	Paschimbanga	6002	2751	6228	2987	7141	3142	7542	2797	8086	2865	10606	2979	10987	3921
30	Delhi	8877	2737	10287	3076	11146	2685	11177	3296	11238	4216	14549	4676	15276	4809
31	Puducherry	15182	12016	15563	11794	16329	12465	16223	13849	15941	15471	19763	20962	21317	15917
	<b>All States</b>	<b>6629</b>	<b>3972</b>	<b>7011</b>	<b>4242</b>	<b>7837</b>	<b>4587</b>	<b>8302</b>	<b>4668</b>	<b>8675</b>	<b>4946</b>	<b>10831</b>	<b>5853</b>	<b>11769</b>	<b>6232</b>

Source: State Finances- A Study of Budgets of 2022-23, RBI

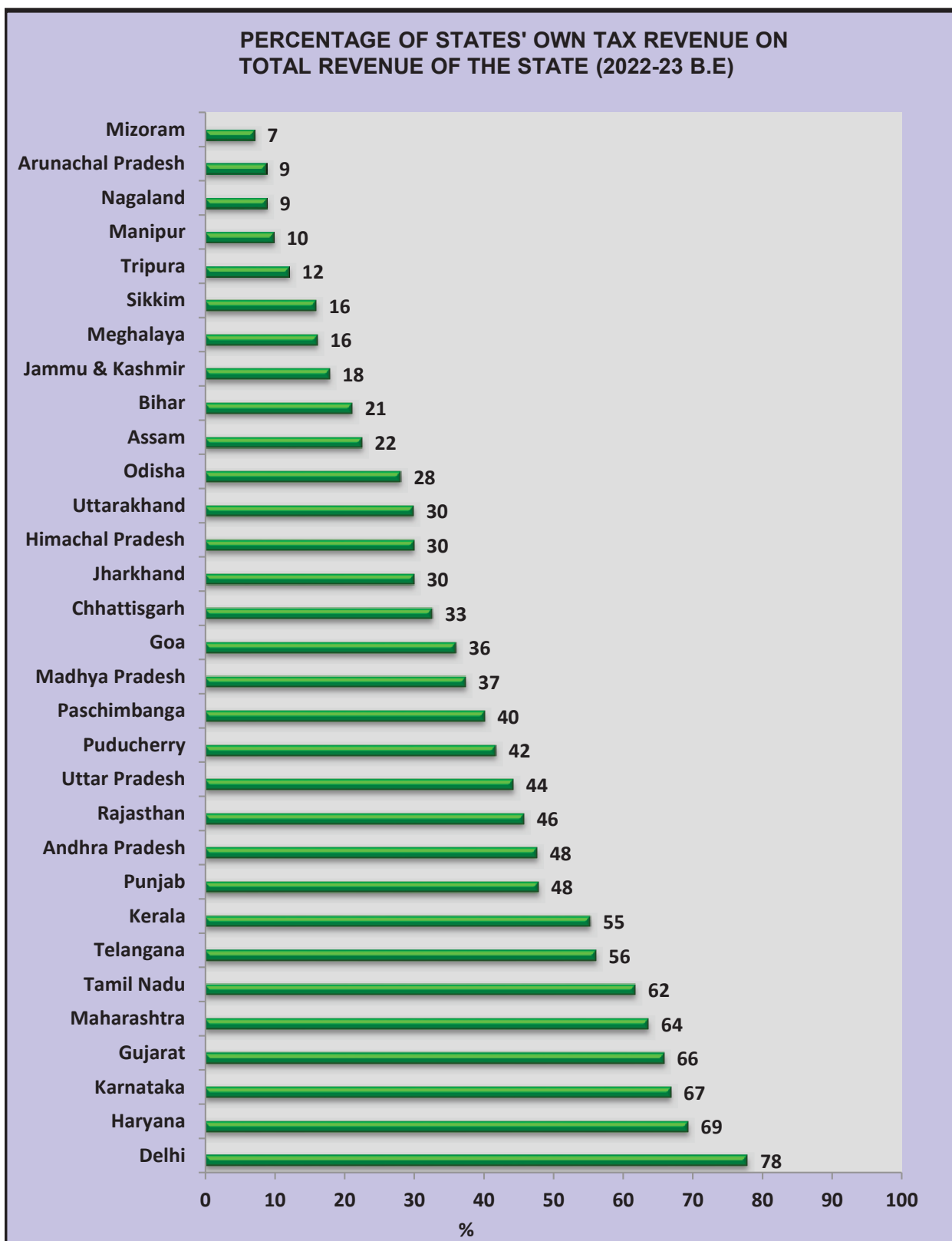


Refer Table B-5

**Table B-5**  
**STATES' OWN TAX REVENUE AS PERCENTAGE OF STATES' TOTAL REVENUE**

Sl No	States	2017-18 Accounts			2018-19 Accounts			2019-20 Accounts			2020-21			2021-22 R.E.			2022-23 B.E.		
		States' own tax revenue	Total revenue of the State	%	States' own tax revenue	Total revenue of the State	%	States' own tax revenue	Total revenue of the State	%	States' own tax revenue	Total revenue of the State	%	States' own tax revenue	Total revenue of the State	%	States' own tax revenue	Total revenue of the State	%
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	Andhra Pradesh	52414	105062	49.89	58677	114671	51.2	57601	111034	51.9	57409	117136	49.0	73632	154273	47.7	91018	191225	47.6
2	Arunachal Pradesh	1747	13775	12.7	16422	63479	25.9	16529	64495	25.6	17134	65896	26.0	21985	96042	22.9	22385	99663	22.5
3	Assam	29708	117447	25.3	30858	131793	23.4	30144	124233	24.3	30342	128168	23.7	35050	169111	20.7	41387	196705	21.0
4	Bihar	21989	59647	36.9	21889	65095	33.6	22118	63869	34.6	22889	63176	36.2	27500	83981	32.7	29000	89073	32.6
5	Chhattisgarh	4988	11054	45.1	4871	11438	42.6	4701	11357	41.4	4241	11405	37.2	5721	17418	32.8	6241	17350	36.0
6	Goa	73646	123291	59.7	80565	136002	59.2	79008	142844	55.3	70266	128156	54.8	105300	163020	64.6	119883	182045	65.9
7	Gujarat	41836	62695	66.7	42744	65885	64.9	42825	67858	63.1	41914	67561	62.0	64992	92596	70.2	73728	106425	69.3
8	Haryana	7593	27367	27.7	7680	30950	24.8	7624	30738	24.8	8083	33438	24.2	9770	37312	26.2	10881	36375	29.9
9	Himachal Pradesh	10797	48512	22.3	10104	51231	19.7	9467	52609	18.0	8877	52495	16.9	15480	84923	18.2	16666	93521	17.8
10	Jammu & Kashmir	14488	52756	27.5	14752	56152	26.3	16771	58417	28.7	16880	56150	30.1	20711	73865	28.0	24844	83025	29.9
11	Jharkhand	90335	147000	61.5	97537	164979	59.1	102363	175443	58.3	97053	156716	61.9	111498	189579	58.8	126883	189888	66.8
12	Karnataka	48160	83020	58.0	51019	92854	54.9	50323	90225	55.8	47661	97617	48.8	58868	117888	49.9	74098	134098	55.3
13	Kerala	49943	134875	37.0	52125	150392	34.7	55824	147643	37.8	54459	146377	37.2	64297	171697	37.4	72860	195180	37.3
14	Madhya Pradesh	171686	243654	70.5	188341	278996	67.5	188945	283190	66.7	164255	269468	61.0	227237	362132	62.7	256526	403427	63.6
15	Maharashtra	1210	10358	11.7	1150	10562	10.9	1204	10684	11.3	1297	12983	10.0	1903	21197	9.0	2400	24448	9.8
16	Manipur	1887	9273	20.3	1890	9719	19.4	1891	9414	20.1	2073	10683	19.4	2579	15232	16.9	2575	16035	16.1
17	Meghalaya	859	8580	10.0	796	9039	8.8	731	9658	7.6	648	7741	8.4	787	10299	7.6	801	11426	7.0
18	Mizoram	977	11019	8.9	921	11437	8.1	960	11423	8.4	1025	11427	9.0	1335	12800	10.4	1417	16075	8.8
19	Nagaland	31070	85204	36.5	31015	99546	31.2	32315	101568	31.8	34258	104387	32.8	41467	141396	29.3	46000	163967	28.1
20	Odisha	31496	53010	59.4	31811	62269	51.1	29995	61575	48.7	30053	69048	43.5	38062	81458	46.7	45588	95378	47.8
21	Punjab	54342	127307	42.7	58205	137873	42.2	59245	140114	42.3	60283	134308	44.9	82803	189431	43.7	98294	214977	45.7
22	Rajasthan	938	5213	18.0	948	5920	16.0	970	4841	20.0	967	5608	17.2	1195	8223	14.5	1336	8421	15.9
23	Sikkim	96472	146280	66.0	106138	173741	61.1	107462	174526	61.6	106153	174076	61.0	121858	203878	59.8	142800	231407	61.7
24	Tamil Nadu	58177	88824	65.5	65040	101420	64.1	67597	102544	65.9	66650	100914	66.0	92910	156127	59.5	108212	193029	56.1
25	Telangana	10880	27105	40.1	12346	31216	39.5	11513	30723	37.5	11938	38204	31.2	14122	43701	32.3	15371	51474	29.9
26	Tripura	109605	278775	39.3	122816	329978	37.2	122826	366393	33.5	119897	296176	40.5	160350	378731	42.3	220655	499213	44.2
27	Uttarakhand	57701	131270	44.0	61831	145975	42.4	60669	142914	42.5	60287	148394	40.6	73905	176031	42.0	79347	198047	40.1
28	Uttar Pradesh	35717	38667	92.4	36625	43113	85.0	36566	41864	87.3	29425	41864	70.3	38350	47823	80.2	47700	61289	77.8
29	Paschimbannga	2473	6003	41.2	2597	6400	40.6	2475	47136	77.6	1948	6632	29.4	3049	8730	34.9	3673	8807	41.7
30	Delhi	1130460	2321241	48.7	1214845	2620353	46.4	1223993	2670138	45.8	1171878	2586622	45.3	1521224	3352863	45.4	1787189	3856878	46.3
31	Puducherry																		
	All States																		

Source: State Finances - A Study of Budgets of 2022-23, RBI



Refer Table B-5



Table B-6 STATES' TOTAL REVENUE AND GSDP RATIO																						
Sl. No	States	2015-16 Accounts			2016-17 Accounts			2017-18 Accounts			2018-19 Accounts			2019-20 Accounts			2020-21 Accounts			2021-22 RE		
		States' Total Revenue	Total Rev/ GSDP		States' Total Revenue	Total Rev/ GSDP		States' Total Revenue	Total Rev/ GSDP		States' Total Revenue	Total Rev/ GSDP		States' Total Revenue	Total Rev/ GSDP		States' Total Revenue	Total Rev/ GSDP		States' Total Revenue	Total Rev/ GSDP	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16							
1	Andhra Pradesh	88648	0.15	98984	0.14	105062	0.13	114671	0.13	111034	0.11	117136	0.12	154273	0.13							
2	Arunachal Pradesh	10553	0.57	11780	0.59	13775	0.61	16196	0.64	14889	0.50	17124	0.55	24307								
3	Assam	42458	0.19	49220	0.19	54131	0.19	63479	0.21	64495	0.19	65896	0.19	96042								
4	Bihar	96123	0.26	105585	0.25	117447	0.25	131793	0.25	124233	0.21	128168	0.22	169111	0.25							
5	Chhattisgarh	46068	0.20	53685	0.20	59647	0.21	65095	0.20	63869	0.19	63176	0.18	83981								
6	Goa	8552	0.16	9565	0.15	11054	0.16	11438	0.16	11357	0.15	11405	0.15	17418								
7	Gujarat	97483	0.09	109842	0.09	123291	0.09	136002	0.09	142844	0.09	128156	0.08	163020								
8	Haryana	47557	0.10	52497	0.09	62695	0.10	65885	0.09	67858	0.09	67561	0.09	92596	0.10							
9	Himachal Pradesh	23440	0.21	26264	0.21	27367	0.20	30950	0.21	30738	0.19	33438	0.21	37312	0.21							
10	Jammu and Kashmir	35781	0.31	41978	0.34	48512	0.35	51231	0.32	52609	0.32	52495	0.31	84923	0.44							
11	Jharkhand	40638	0.20	47054	0.20	52756	0.20	56152	0.18	58417	0.19	56150	0.19	73865	0.22							
12	Karnataka	118817	0.11	132114	0.11	147000	0.11	164979	0.11	175443	0.11	156716	0.09	189579	0.09							
13	Kerala	69033	0.12	75612	0.12	83020	0.12	92854	0.12	90225	0.11	97617	0.12	117888	0.13							
14	Madhya Pradesh	105511	0.20	123307	0.19	134875	0.19	150392	0.18	147643	0.16	146377	0.15	171697	0.15							
15	Maharashtra	185036	0.09	204693	0.09	243654	0.10	278996	0.11	283190	0.10	269468	0.10	362132								
16	Manipur	8280	0.42	9129	0.43	10358	0.40	10562	0.39	10684	0.34	12983	0.38	21197								
17	Meghalaya	7043	0.28	8939	0.33	9273	0.31	9719	0.30	9414	0.27	10683	0.31	15232	0.40							
18	Mizoram	6676	0.44	7398	0.43	8580	0.44	9039	0.41	9658	0.46	7741	0.43	10299								
19	Nagaland	8044	0.41	9442	0.43	11019	0.45	11437	0.43	11423	0.38	11427	0.38	12800								
20	Odisha	68941	0.21	74299	0.19	85204	0.19	99546	0.20	101568	0.19	104387	0.20	141396	0.22							
21	Punjab	41523	0.11	47985	0.11	53010	0.11	62269	0.12	61575	0.11	69048	0.13	81458	0.14							
22	Rajasthan	100285	0.15	109026	0.14	127307	0.15	137873	0.15	140114	0.14	134308	0.13	189431	0.16							
23	Sikkim	3784	0.21	4610	0.22	5213	0.20	5920	0.21	4841	0.15	5608	0.18	8223	0.22							
24	Tamil Nadu	129008	0.11	140231	0.11	146280	0.10	173741	0.11	174526	0.10	174076	0.10	203878	0.10							
25	Telangana	76134	0.13	82818	0.13	88824	0.12	101420	0.12	102544	0.11	100914	0.10	156127	0.14							
26	Tripura	9427	0.26	9645	0.24	10068	0.23	12031	0.24	11002	0.20	13292	0.24	19660	0.30							
27	Uttarakhand	21234	0.12	24889	0.13	27105	0.12	31216	0.14	30723	0.13	38204	0.16	43701	0.17							
28	Uttar Pradesh	227076	0.20	256875	0.20	278775	0.19	329978	0.21	366393	0.22	296176	0.18	378731	0.20							
29	Paschim Banga	109732	0.14	117832	0.14	131270	0.13	145975	0.13	142914	0.12	148394	0.11	176031								
30	Delhi	34999	0.06	34346	0.06	38667	0.06	43113	0.06	47136	0.06	41864	0.05	47823	0.05							
31	Puducherry	5088	0.19	5383	0.18	6003	0.19	6400	0.18	6781	0.18	6632	0.19	8730	0.23							
32	All States	1872972	0.14	2086129	0.14	2321241	0.14	2620353	0.14	2670138	0.13	2586622	0.12	3352863								

Source: State Finances - A Study of Budgets of 2022-23, RBI

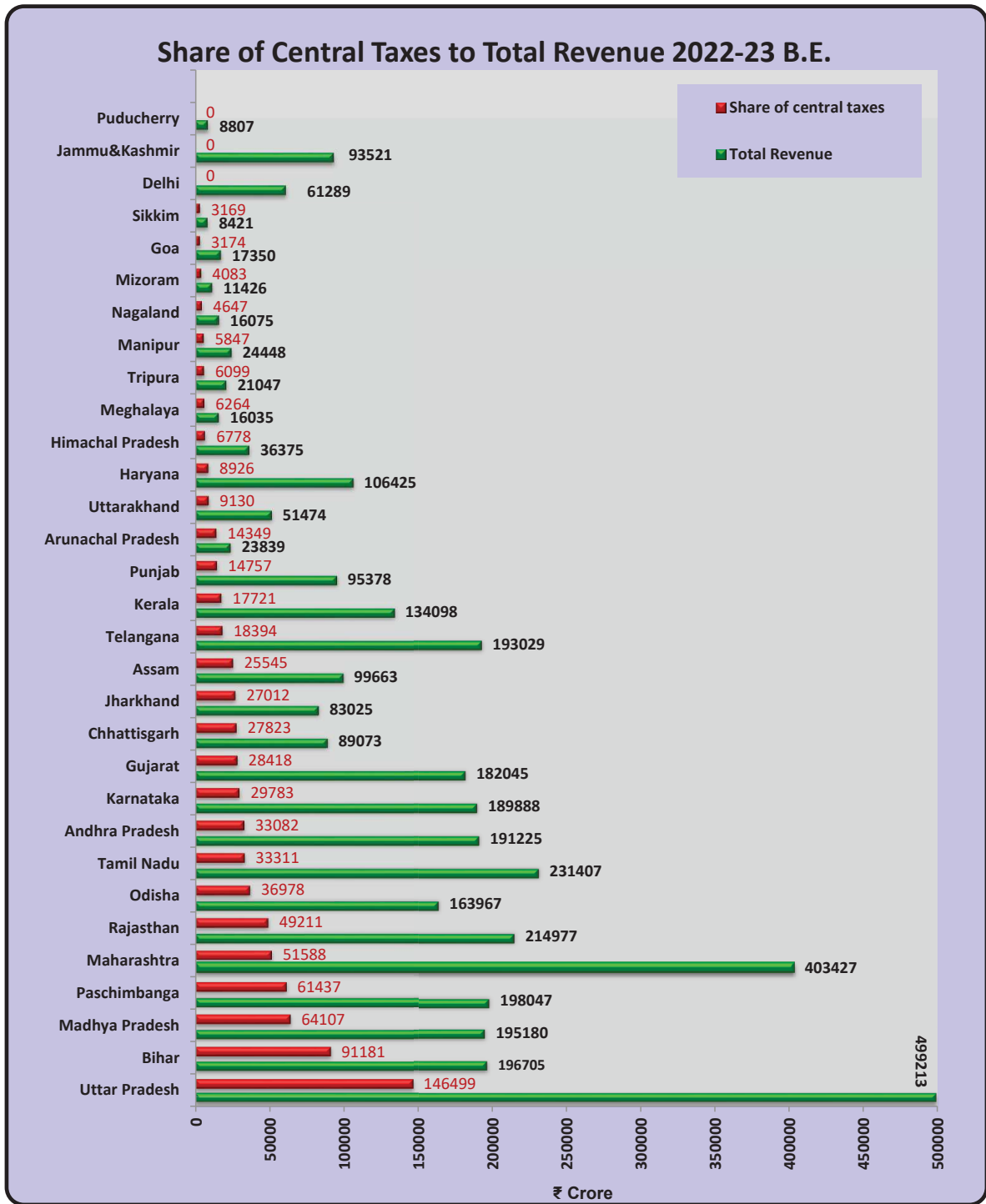
Department of Economics &amp; Statistics, Government of Kerala and Ministry of Statistics &amp; Programme Implementation, Government of India (2011-12 Base Year)

Sl. No	States	Accounts													2022-23 B.E.	2021-22 R.E.	% increase in 2022-23 B.E over 2011-12 Accounts	% of SOTR to All States SOTR for 2020-21
		2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2020-21	2020-21				
1	2	4	5	6	7	8	9	10	11	12	13	14	15	16				
1	Andhra Pradesh	53283	59875	64124	42618	39907	44181	52414	58677	57601	57409	73632	91018	71	71	4.90		
2	Arunachal Pradesh	317	317	435	462	535	709	1747	1274	1229	1437	2258	2090	559	559	0.12		
3	Assam	7638	8250	8995	9450	10107	12080	15467	16422	16529	17134	21985	22385	193	193	1.46		
4	Bihar	12612	16253	19961	20750	25449	23742	29708	30858	30144	30342	35050	41387	228	228	2.59		
5	Chhattisgarh	10712	13034	14343	15707	17075	18945	21989	21889	22118	22889	27500	29000	171	171	1.95		
6	Goa	2551	2940	3582	3896	3975	4261	4988	4871	4701	4241	5721	6241	145	145	0.36		
7	Gujarat	44252	53897	56372	61340	62649	64443	73646	80565	79008	70266	105300	119883	171	171	6.00		
8	Haryana	20399	23559	25567	27635	30929	34026	41836	42744	42825	41914	64992	73728	261	261	3.58		
9	Himachal Pradesh	4107	4626	5121	5940	6696	7039	7593	7680	7624	8083	9770	10881	165	165	0.69		
10	Jammu and Kashmir	4745	5832	6273	6334	7326	7819	10797	10104	9467	8877	15480	16666	251	251	0.76		
11	Jharkhand	6953	8224	9380	10350	11479	13299	14488	14752	16771	16880	20711	24844	257	257	1.44		
12	Karnataka	46475	53754	62604	70180	75550	82956	90335	97537	102363	97053	111498	126883	173	173	8.28		
13	<b>Kerala</b>	<b>25718</b>	<b>30077</b>	<b>31995</b>	<b>35233</b>	<b>38995</b>	<b>42176</b>	<b>48160</b>	<b>51019</b>	<b>50323</b>	<b>47661</b>	<b>58868</b>	<b>74098</b>	<b>188</b>	<b>188</b>	<b>4.07</b>		
14	Madhya Pradesh	26973	30582	33552	36567	40214	44194	49943	52125	55824	54459	64297	72860	170	170	4.65		
15	Maharashtra	87608	103449	108598	115064	126608	136592	171686	188341	188945	164255	227237	256526	193	193	14.02		
16	Manipur	368	333	473	517	552	587	1210	1150	1204	1297	1903	2400	552	552	0.11		
17	Meghalaya	697	848	949	939	1057	1186	1887	1890	1891	2073	2579	2575	269	269	0.18		
18	Mizoram	178	223	230	267	358	442	859	796	731	648	787	801	350	350	0.06		
19	Nagaland	303	340	333	389	427	511	977	921	960	1025	1335	1417	368	368	0.09		
20	Odisha	13442	15034	16892	19828	22527	22852	31070	31015	32315	34258	41467	46000	242	242	2.92		
21	Punjab	18841	22588	24079	25570	26690	27747	31496	31811	29995	30053	38062	45588	142	142	2.56		
22	Rajasthan	25377	30503	33478	38673	42713	44372	54342	58205	59245	60283	82803	98294	287	287	5.14		
23	Sikkim	293	435	525	528	567	653	938	948	970	967	1195	1336	356	356	0.08		
24	Tamil Nadu	59517	71254	73718	78657	80476	85941	96472	106138	107462	106153	121858	142800	140	140	9.06		
25	Telangana				29288	39975	48408	58177	65040	67597	66650	92910	108212			5.69		
26	Tripura	858	1005	1074	1174	1332	1422	1859	1862	2102	2077	2251	2530	195	195	0.18		
27	Uttarakhand	5615	6414	7355	8338	9378	10897	10880	12346	11513	11938	14122	15371	174	174	1.02		
28	Uttar Pradesh	52613	58098	66582	74172	81106	85966	109605	122816	122826	119897	160350	220655	319	319	10.23		
29	West Bengal	24938	32808	35831	39412	42492	45466	57701	61831	60669	60287	73905	79347	218	218	5.14		
30	Delhi	19971	23432	25919	26604	30225	31140	35717	36625	36566	29425	38350	47700	139	139	2.51		
31	Puducherry	1587	1917	1905	1993	2260	2401	2473	2597	2475	1948	3049	3673	131	131	0.17		
	<b>All States</b>	<b>578941</b>	<b>679899</b>	<b>740242</b>	<b>807874</b>	<b>879630</b>	<b>946452</b>	<b>1130460</b>	<b>1214845</b>	<b>1223993</b>	<b>1171878</b>	<b>1521224</b>	<b>1787189</b>	<b>209</b>	<b>209</b>	<b>100.00</b>		

Source: State Finances- A Study of Budgets of 2022-23, RBI

Sl. No.	States	SHARE OF CENTRAL TAXES TO TOTAL REVENUE OF THE STATES												₹ Crore								
		2016-17 Accounts			2017-18 Accounts			2018-19 Accounts			2019-20 Accounts			2020-21 Accounts			2021-22 R.E.			2022-23 B.E.		
		Share in central tax	Total Revenue	%	Share in central tax	Total Revenue	%	Share in central tax	Total Revenue	%	Share in central tax	Total Revenue	%	Share in central tax	Total Revenue	%	Share in central tax	Total Revenue	%	Share in central tax	Total Revenue	%
1	Andhra Pradesh	26264	98984	27	26074	105062	25	32141	114671	28	28242	111034	25	24461	117136	21	31557	154273	20	33082	191225	17
2	Arunachal Pradesh	8388	11780	71	8077	13775	60	10231	16196	63	8988	14889	60	10466	17124	61	12705	24307	52	14349	23839	60
3	Assam	20189	49220	41	20050	54131	37	24719	63479	39	21721	64495	34	18629	65896	28	25176	96042	26	25545	99663	26
4	Bihar	58881	105585	56	58511	117447	50	72153	131793	55	63421	124233	51	59861	128168	47	74789	169111	44	91181	196705	46
5	Chhattisgarh	18809	53685	35	18660	59647	31	22997	65095	35	20206	63869	32	20338	63176	32	25331	83981	30	27823	89073	31
6	Goa	2299	9565	24	2287	11054	21	2878	11438	25	2589	11357	23	2297	11405	20	3292	17418	19	3174	17350	18
7	Gujarat	18835	109842	17	18685	123291	15	23027	136002	17	20232	142844	14	20219	128156	16	27749	163020	17	28418	182045	16
8	Haryana	6597	52497	13	6560	62695	10	8092	65885	12	7112	67858	10	6438	67561	10	8683	92596	9	8926	106425	8
9	Himachal Pradesh	4344	26264	17	4316	27367	16	5323	30950	17	4678	30738	15	4754	33438	14	6163	37312	17	6778	36375	19
10	Jammu&Kashmir	9489	41978	23	10651	48512	22	13712	51231	27	6802	52609	13	0	52495	0	84923	0	0	93521	0	
11	Jharkhand	19142	47054	41	19009	52756	36	23906	56152	43	20593	58417	35	19712	56150	35	24680	73865	33	27012	83025	33
12	Karnataka	28760	133214	22	28547	147000	19	35188	164979	21	30919	175443	18	21694	156716	14	27145	189579	14	29783	189888	16
13	<b>Kerala</b>	<b>15225</b>	<b>75612</b>	<b>20</b>	<b>15133</b>	<b>83020</b>	<b>18</b>	<b>18663</b>	<b>92854</b>	<b>20</b>	<b>16401</b>	<b>90225</b>	<b>18</b>	<b>11560</b>	<b>97617</b>	<b>12</b>	<b>17332</b>	<b>117888</b>	<b>15</b>	<b>17721</b>	<b>134098</b>	<b>13</b>
14	Madhya Pradesh	46064	123307	37	45721	134875	34	56355	150392	37	49518	147643	34	46914	146377	32	58378	171697	34	64107	195180	33
15	Maharashtra	33739	204693	16	33465	243654	14	41150	278996	15	36222	283190	13	36504	269468	14	48261	362132	13	51588	403427	13
16	Manipur	3757	9129	41	3735	10358	36	4595	10562	44	4045	10684	38	4269	12983	33	5326	21197	25	5847	24448	24
17	Meghalaya	3911	8939	44	3887	9273	42	4793	9719	49	4212	9414	45	4552	10683	43	5105	15232	34	6264	16035	39
18	Mizoram	2801	7398	38	2784	8580	32	3434	9039	38	3018	9658	31	3011	7741	39	3722	10299	36	4083	11426	36
19	Nagaland	3033	9442	32	3014	11019	27	3718	11437	33	3265	11423	29	3407	11427	30	4329	12800	34	4647	16075	29
20	Odisha	28322	74299	38	28116	85204	33	34657	99546	35	30453	101568	30	27543	104387	26	33697	141396	24	36978	163967	23
21	Punjab	9600	47985	20	9545	53010	18	11769	62269	19	10346	61575	17	10638	69048	15	14330	81458	18	14757	95378	15
22	Rajasthan	33556	109026	31	33292	127307	26	41028	137873	30	36049	140114	26	35576	134308	26	44791	189431	24	49211	214977	23
23	Sikkim	2069	4610	45	2385	5213	46	2740	5920	46	2296	4841	47	2302	5608	41	3022	8223	37	3169	8421	38
24	Tamil Nadu	24538	140231	17	24364	146280	17	30035	173741	17	26392	174526	15	24925	174076	14	33580	203878	16	33311	231407	14
25	Telangana	14877	82818	18	14763	88824	17	18195	101420	18	15988	102544	16	12692	100914	13	13990	156127	9	18394	193029	10
26	Tripura	3909	9645	41	3886	10068	39	4793	12031	40	4212	11002	38	4474	13292	34	6250	19660	32	6099	21047	29
27	Uttarakhand	6412	24889	26	6370	27105	23	7854	31216	25	6902	30723	22	6569	38204	17	9897	43701	23	9130	51474	18
28	Uttar Pradesh	109428	256875	43	108727	278775	39	134073	329978	41	117818	366393	32	106687	296176	36	114894	378731	30	146499	499213	29
29	West Bengal	44625	117832	38	44341	131270	34	54677	145975	37	48048	142914	34	44737	148394	30	55940	176031	32	61437	198047	31
30	Delhi	0	34346	0	0	38667	0	0	43113	0	0	47136	0	0	41864	0	0	47823	0	0	61289	0
31	Puducherry	0	5383	0	0	6003	0	0	6400	0	0	6781	0	0	6632	0	0	8730	0	0	8807	0
32	All States	607861	2086129	29	605186	2321241	26	746894	2620353	29	650687	2670138	24	595227	2586622	23	740118	3352863	22	829312	3856878	22

Source: State Finances - A Study of Budgets of 2022-23 - RBI



Refer Table B-8

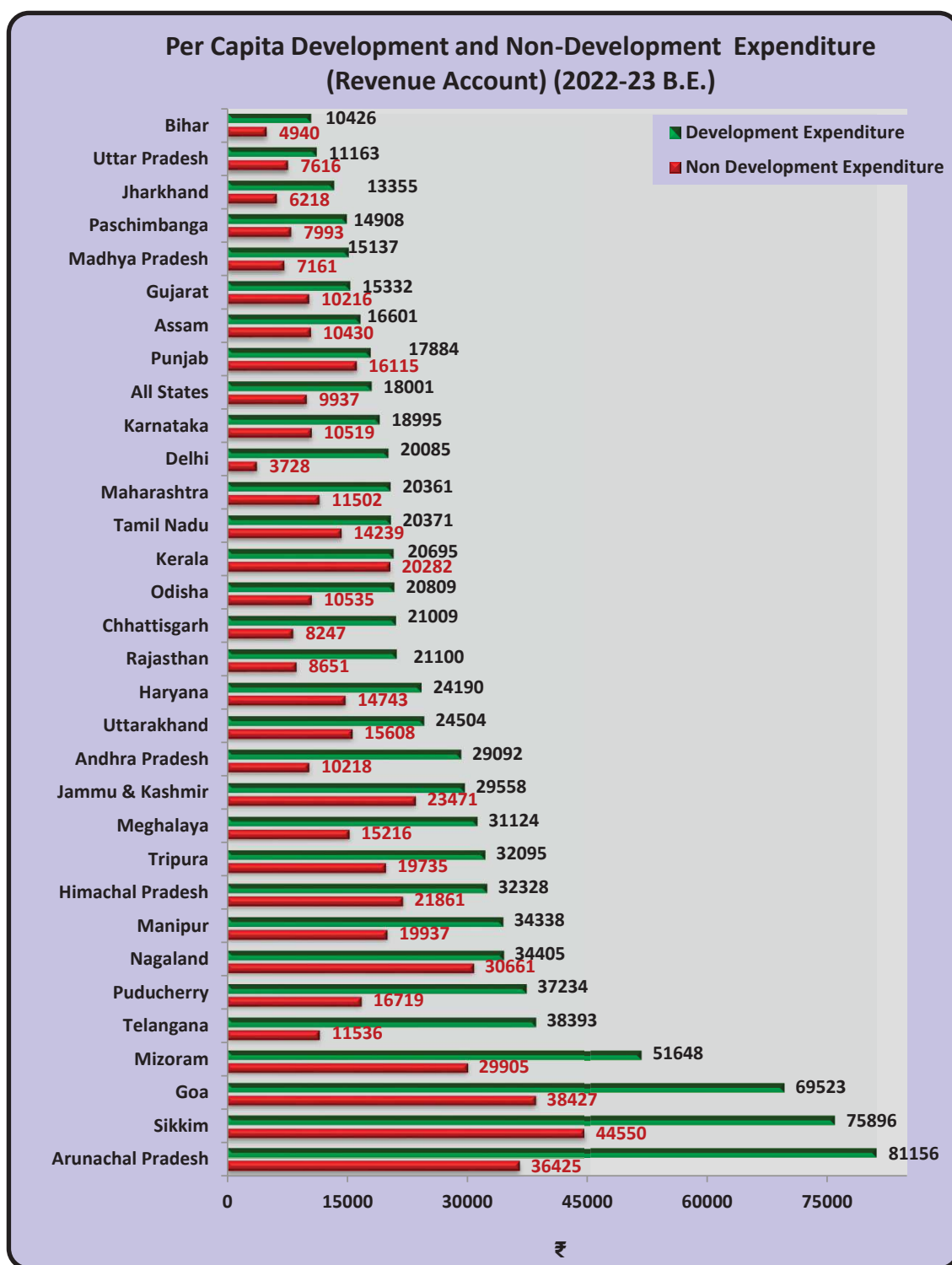
Table B-9																	
STATE TAXES-PROPENSITY TO TAX AVERAGE AND MARGINAL PROPENSITY TO TAX- ALL STATES																	
Sl.No.	States	1990-91		1991-92		States	2005-06		2018-19		2019-20		2020-21		2021-22 RE		
		A.P.	M.P.	A.P.	M.P.		A.P.	M.P.	A.P.	M.P.	A.P.	M.P.	A.P.	M.P.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
1	Andhra Pradesh	0.09	0.05	0.08	0.07	Andhra Pradesh	0.16	0.19	0.11	0.15	0.10	-0.06	0.09	-0.09	0.10	0.14	
2	Assam	0.05	0.09	0.05	0.10	Arunachal Pradesh	0.08	0.22	0.50	0.55	0.37	-0.30	0.41	0.93			
3	Gujarat	0.10	0.08	0.11	0.18	Assam	0.11	0.17	0.15	0.25	0.12	-0.08	0.12	0.31			
4	Haryana	0.89	0.07	0.09	0.11	Bihar	0.15	0.14	0.21	0.28	0.18	-0.19	0.17	-9.64	0.18	0.24	
5	Himachal Pradesh	0.07	0.08	0.07	0.09	Chhattisgarh	0.11	0.18	0.16	0.15	0.14	-0.10	0.14	0.20			
6	Kerala	0.11	0.08	0.12	0.23	Goa	0.09	0.15	0.12	0.21	0.11	-0.20	0.10	2.69			
7	Manipur	0.02	0.08	0.02	-0.04	Gujarat	0.08	0.11	0.08	0.07	0.07	-0.04	0.06	-0.40			
8	Meghalaya	0.05	-0.07	0.05	0.09	Haryana	0.09	0.13	0.08	0.05	0.07	-0.02	0.07	0.38	0.09	0.20	
9	Sikkim	0.06	-0.02	0.05	0.00	Himachal Pradesh	0.07	0.07	0.10	0.14	0.09	-0.08	0.09	-0.60	0.11	0.20	
10	Tamil Nadu	0.12	0.22	0.13	0.22	Jammu & Kashmir	0.10	0.17	0.18	0.15	0.12	-3.27	0.06	-3.27	0.10	0.26	
11	Uttar Pradesh	0.06	0.09	0.06	0.05	Jharkhand	0.08	0.05	0.14	0.16	0.13	-0.52	0.13	0.07	0.15	0.27	
Source:(1) Department of Economics & Statistics, Government of Kerala and Ministry of Statistics & Programme Implementation, Government of India (2011-12 Base Year)							Karnataka	0.11	0.09	0.10	0.10	0.09	0.00	0.08	-0.13	0.07	0.07
							Kerala	0.09	0.05	0.10	0.08	0.09	-0.10	0.08	0.31	0.09	0.18
							Madhya Pradesh	0.12	0.17	0.14	0.13	0.12	-0.03	0.11	-0.15	0.12	0.12
(2) Total Tax-State finances a study of Budgets 2022-23, RBI							Maharashtra	0.07	0.05	0.10	0.13	0.09	-0.03	0.08	1.68		
Note:A.P. Average Propensity to tax = Tax / income ratio = Ti/Yi.							Manipur	0.08	0.13	0.23	0.62	0.19	-0.14	0.18	0.13		
M.P. - Marginal propensity to tax = incremental tax / incremental income ratio = (Ti-To)/(Yi-Yo) where,							Meghalaya	0.08	0.13	0.23	0.38	0.20	-0.24	0.22	-1.21	0.23	0.37
							Mizoram	0.09	0.24	0.22	0.45	0.20	0.44	0.21	0.09		
Ti - Total Tax receipts on the current year							Nagaland	0.05	0.16	0.20	0.37	0.16	-0.13	0.16	0.52		
To - Total Tax receipts of the previous year							Odisha	0.11	0.15	0.15	0.12	0.13	-0.10	0.13	0.17	0.13	0.12
Yi - NSDP (in current prices) of the current year							Punjab	0.09	0.16	0.09	0.07	0.08	-0.16	0.09	-0.04	0.10	0.26
Yo - NSDP (in current prices) of the previous year							Rajasthan	0.10	0.12	0.12	0.16	0.11	-0.05	0.10	0.03	0.12	0.19
							Sikkim	0.15	0.30	0.15	0.19	0.12	-0.15	0.12	0.01	0.13	0.22
							Tamil Nadu	0.10	0.11	0.09	0.10	0.09	-0.02	0.08	-0.05	0.08	0.11
							Telangana	0.00	0.00	0.11	0.10	0.10	0.00	0.09	-0.88	0.10	0.16
							Tripura	0.07	0.08	0.15	0.17	0.13	-0.09	0.13	-1.18	0.15	0.22
							Uttarakhand	0.08	0.14	0.10	0.36	0.09	-0.36	0.09	-0.02	0.11	0.31
							Uttar Pradesh	0.12	0.17	0.18	0.33	0.16	-0.17	0.16	0.20	0.17	0.26
							Paschim Banga			0.12	0.13	0.10	-0.08	0.09	-0.04		
							Delhi	0.07	0.10	0.06	0.02	0.05	0.00	0.04	0.65	0.05	0.07
							Puducherry			0.08	0.03	0.07	2.01	0.06	0.42	0.09	0.61

<b>Table B-10</b>														
<b>PER CAPITA DEVELOPMENT EXPENDITURE (REVENUE ACCOUNT) OF STATES</b>														
₹														
Sl No.	States	Accounts											R.E.	B.E.
		2001-02	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Andhra Pradesh	2002	7132	8152	8530	17007	13186	16215	15885	16893	17663	19745	23792	29092
2	Arunachal Pradesh	6342	22637	24039	27942	35647	40478	45420	50310	57798	55769	58400	81634	81156
3	Assam	1470	4606	5029	5747	7770	7316	9523	9927	10486	12568	11899	18634	16601
4	Bihar	748	2763	3375	3741	4191	4961	5619	5972	7321	6853	7688	12191	10426
5	Chhattisgarh	1474	6278	7502	9121	11010	11924	12882	15022	17020	18543	16944	20619	21009
6	Goa	7594	26381	28598	31939	33810	39014	39639	46175	47614	49581	51914	76312	69523
7	Gujarat	3063	6298	7391	7719	8869	9709	10386	11528	12664	13441	14266	15433	15332
8	Haryana	2438	8558	10117	10748	12102	14881	16882	16571	17252	18472	18988	21937	24190
9	Himachal Pradesh	4301	11939	13793	14746	17292	19020	21803	22250	24790	25185	27319	30495	32328
10	Jammu & Kashmir	2985	10562	11693	12505	13673	17811	19153	18485	25372	22288	20378	27339	29558
11	Jharkhand	1356	3985	4390	3949	6106	6967	8956	9466	8904	10090	10375	13266	13355
12	Karnataka	2243	7255	8440	9497	11010	12602	14786	15676	17805	18087	17393	18311	18995
13	<b>Kerala</b>	<b>1879</b>	<b>6692</b>	<b>7932</b>	<b>8534</b>	<b>9943</b>	<b>11269</b>	<b>12846</b>	<b>13586</b>	<b>14478</b>	<b>12285</b>	<b>18011</b>	<b>19152</b>	<b>20695</b>
14	Madhya Pradesh	1482	4580	5578	5957	7308	8789	10764	11393	11884	12734	13307	13852	15137
15	Maharashtra	2068	7091	7883	8604	9867	10248	11297	12284	13400	14653	15115	19325	20361
16	Manipur	3247	9436	9841	10086	13700	13705	14607	16677	16902	16883	21538	31557	34338
17	Meghalaya	3158	11281	11424	12246	13805	13217	18716	17703	21053	18292	23027	28599	31124
18	Mizoram	8259	22826	27845	28822	34448	31913	35724	39706	40731	52790	43886	57932	51648
19	Nagaland	3676	20010	15320	14936	17763	19172	22855	27856	27721	28875	27416	29360	34405
20	Odisha	1306	5496	5941	7257	8290	9831	10761	11354	13422	15355	14489	18521	20809
21	Punjab	2049	5591	7259	7391	8035	8542	8885	9076	12225	11399	12333	16571	17884
22	Rajasthan	1550	6917	6128	7331	9265	10290	11845	13607	14741	15570	15097	19794	21100
23	Sikkim	7597	26939	25981	31314	33296	37080	35895	39391	48705	55444	57601	67534	75896
24	Tamil Nadu	1919	6570	7743	8876	10482	11432	11962	12796	14583	15405	18621	20286	20371
25	Telangana					10145	14517	15423	14833	17009	19441	22345	29948	38393
26	Tripura	3353	7275	7905	9206	12090	12089	13116	15015	16549	18609	20392	29342	32095
27	Uttarakhand	2137	8053	7916	9046	12473	13097	13418	13971	15629	15526	18041	20112	24504
28	Uttar Pradesh	884	3287	3675	4191	4571	6125	6372	6797	7142	7408	7251	8697	11163
29	Paschimbanga	1482	4441	5026	5425	6447	7672	8753	9215	10283	10339	10951	13585	14908
30	Delhi	2557	7678	8207	9100	9277	10360	11613	13363	13832	14472	15454	19225	20085
31	Puducherry		18029	14910	24756	25187	27790	27198	27356	28794	30072	31413	40725	37234
	<b>All States</b>	<b>1694</b>	<b>5509</b>	<b>6325</b>	<b>6971</b>	<b>8280</b>	<b>9462</b>	<b>10602</b>	<b>11253</b>	<b>12424</b>	<b>12970</b>	<b>13622</b>	<b>16683</b>	<b>18001</b>
	<b>Index-All States</b>	<b>100</b>	<b>325</b>	<b>373</b>	<b>412</b>	<b>489</b>	<b>559</b>	<b>626</b>	<b>664</b>	<b>733</b>	<b>766</b>	<b>804</b>	<b>985</b>	<b>1063</b>
	<b>Index-Kerala</b>	<b>100</b>	<b>356</b>	<b>422</b>	<b>454</b>	<b>529</b>	<b>600</b>	<b>684</b>	<b>723</b>	<b>771</b>	<b>654</b>	<b>959</b>	<b>1019</b>	<b>1101</b>

Source: State Finances- A Study of Budgets of 2022-23, RBI

Table B-11 PER CAPITA EXPENDITURE ON NON-DEVELOPMENT SERVICES (REVENUE ACCOUNT)														
Sl.No.	States	Accounts											R.E	B.E
		2001-02	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Andhra Pradesh	1226	3532	3879	4296	5644	5601	6382	7565	7854	8660	9331	9131	10218
2	Arunachal Pradesh	3098	9277	10172	12588	14437	17438	18970	23643	25677	25472	27759	33799	36425
3	Assam	1098	3111	3334	3402	3990	3861	5163	6576	6209	6517	6603	9591	10430
4	Bihar	767	1703	1757	2036	2398	2494	2681	2878	3286	3483	3812	4571	4940
5	Chhattisgarh	826	2311	2562	2979	3355	3832	4170	4604	5392	6648	6729	7830	8247
6	Goa	8039	11193	12668	14027	15895	17082	18998	23143	24775	25586	26005	35538	38427
7	Gujarat	1416	3554	3931	4303	4742	5120	5495	6265	7098	7238	7562	7756	10216
8	Haryana	1654	4031	4616	5191	6299	6922	7879	9583	9966	11120	11946	13717	14743
9	Himachal Pradesh	3195	8288	9559	10093	10800	12377	13590	15279	15771	16898	18313	19578	21861
10	Jammu and Kashmir	3095	7928	8574	9109	9521	10708	11716	12992	17441	17827	19182	22808	23471
11	Jharkhand	873	2378	2583	2919	3064	3406	3638	4557	4727	5003	5246	5803	6218
12	Karnataka	1179	2692	3270	4002	4488	4842	4868	5326	6535	7420	8296	10025	10519
13	<b>Kerala</b>	<b>1762</b>	<b>6077</b>	<b>6774</b>	<b>7854</b>	<b>9215</b>	<b>10507</b>	<b>11914</b>	<b>13096</b>	<b>14546</b>	<b>15802</b>	<b>14264</b>	<b>20323</b>	<b>20282</b>
14	Madhya Pradesh	836	2235	2397	2742	2930	3313	3541	4015	4629	4843	5743	6274	7161
15	Maharashtra	1833	3813	4194	4697	5206	5480	6031	6552	7005	8191	8423	10154	11502
16	Manipur	2354	7472	7904	8365	9329	9903	11358	12055	12956	14324	16130	20681	19937
17	Meghalaya	1859	5012	5248	6062	6599	7287	7926	8943	11077	11376	12288	13848	15216
18	Mizoram	4404	11121	12813	15049	15446	16742	18125	19153	22822	26522	26835	28311	29905
19	Nagaland	3617	11713	12690	13506	15335	17545	18679	20489	23570	25250	23492	26764	30661
20	Odisha	1344	2604	2932	3201	3366	3456	3802	4572	5386	6355	6234	7487	10535
21	Punjab	3115	6051	6627	7134	8062	8563	9776	11743	12469	12932	14370	15631	16115
22	Rajasthan	1271	2729	2941	3295	3873	4243	5281	5774	7129	7272	7684	8601	8651
23	Sikkim	23223	25417	22464	23526	25166	19529	22062	23508	29836	36442	36061	40951	44550
24	Tamil Nadu	1436	4011	4357	4885	5657	6139	6894	8061	9616	10323	10387	11256	14239
25	Telangana					3948	6427	6891	8409	9251	9791	10535	10269	11536
26	Tripura	2248	5533	5835	6247	7053	7942	8954	11175	12936	14229	14532	19888	19735
27	Uttarakhand	1128	4437	5257	5971	7058	7918	9237	11401	12281	12427	13156	14843	15608
28	Uttar Pradesh	974	2650	2950	3004	3068	3394	4084	4829	5903	5230	5223	6033	7616
29	Paschimbanga	1402	3538	3838	4400	4565	4844	5273	5478	5905	6391	7248	7661	7993
30	Delhi	915	2589	3343	3190	3339	3512	3529	3776	3913	3575	3117	3687	3728
31	Puducherry		7756	8905	9427	10575	10715	11692	13050	14654	15379	15820	18162	16719
	<b>All States</b>	<b>1334</b>	<b>3294</b>	<b>3630</b>	<b>4013</b>	<b>4440</b>	<b>4845</b>	<b>5427</b>	<b>6185</b>	<b>7002</b>	<b>7373</b>	<b>7713</b>	<b>8824</b>	<b>9937</b>
	<b>Index-All States</b>	<b>100</b>	<b>247</b>	<b>272</b>	<b>301</b>	<b>333</b>	<b>363</b>	<b>407</b>	<b>464</b>	<b>525</b>	<b>553</b>	<b>578</b>	<b>661</b>	<b>745</b>
	<b>Index-Kerala</b>	<b>100</b>	<b>345</b>	<b>384</b>	<b>446</b>	<b>523</b>	<b>596</b>	<b>676</b>	<b>743</b>	<b>826</b>	<b>897</b>	<b>810</b>	<b>1153</b>	<b>1151</b>

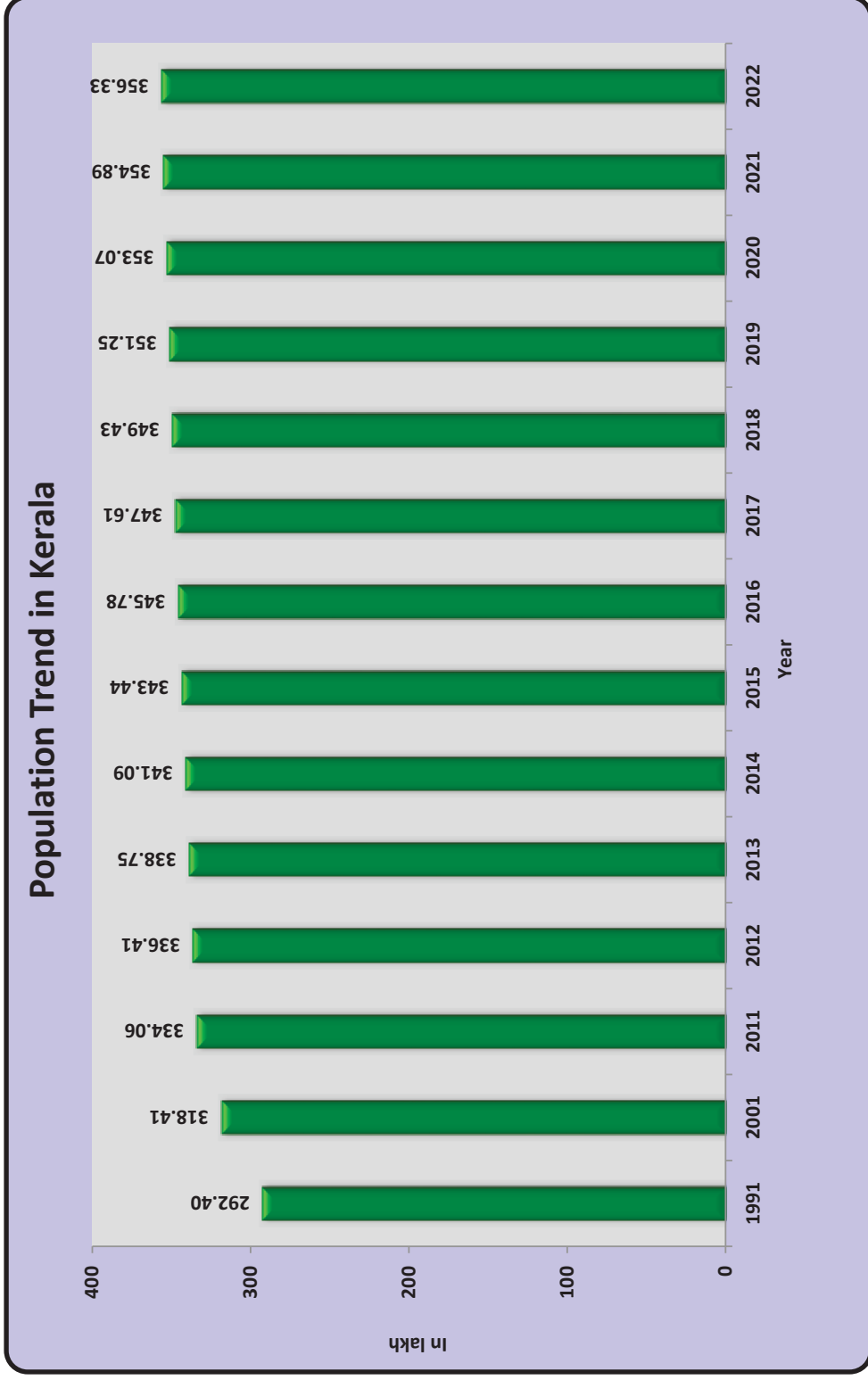
Source: State Finances- A Study of Budgets of 2022-23, RBI





<b>Table B-12</b>															
<b>POPULATION OF INDIAN STATES</b>															
<b>( In lakh )</b>															
Sl No	States	1991	2001	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1	2	3	4	6	7	8	9	10	11	12	13	14	15	16	
1	Andhra Pr.	669.10	762.10	845.81	852.31	858.82	506.54	510.12	513.71	516.55	519.38	522.21	525.04	527.87	529.72
2	Arunachal Pr.	8.70	10.98	13.84	13.99	14.14	14.29	14.44	14.59	14.74	14.89	15.04	15.19	15.33	15.48
3	Assam	225.80	266.56	312.06	315.98	319.91	323.83	327.76	331.68	335.43	339.18	342.93	346.68	350.43	353.78
4	Bihar	870.20	829.99	1040.99	1061.15	1081.30	1101.45	1121.61	1141.76	1159.57	1177.39	1195.20	1213.02	1230.83	1249.19
5	Chhattisgarh		208.34	255.45	259.50	263.56	267.61	271.66	275.71	279.56	283.40	287.24	291.09	294.93	298.36
6	Goa	11.80	13.48	14.59	14.69	14.80	14.91	15.01	15.12	15.21	15.31	15.40	15.49	15.59	15.67
7	Gujarat	415.60	506.71	604.40	613.83	623.27	632.71	642.14	651.58	660.84	670.10	679.36	688.62	697.88	706.48
8	Haryana	165.90	211.45	253.51	257.72	261.93	266.14	270.34	274.55	278.61	282.66	286.72	290.77	294.83	298.46
9	Himachal Pr.	52.00	60.78	68.65	69.23	69.82	70.41	71.00	71.58	72.06	72.53	73.00	73.47	73.94	74.31
10	J & K	77.80	101.44	122.67	123.93	125.19	126.45	127.71	128.97	129.99	131.01	132.03	133.05	134.08	135.05
11	Jharkhand		269.46	329.88	335.51	341.13	346.75	352.38	358.00	363.34	368.69	374.03	379.37	384.71	389.69
12	Karnataka	452.20	528.51	610.95	617.22	623.49	629.75	636.02	642.29	647.52	652.75	657.98	663.22	668.45	672.68
13	<b>Kerala</b>	<b>292.40</b>	<b>318.41</b>	<b>334.06</b>	<b>336.41</b>	<b>338.75</b>	<b>341.09</b>	<b>343.44</b>	<b>345.78</b>	<b>347.61</b>	<b>349.43</b>	<b>351.25</b>	<b>353.07</b>	<b>354.89</b>	<b>356.33</b>
14	Madhya Pr.	485.66	603.48	726.27	738.63	750.99	763.34	775.70	788.06	799.48	810.90	822.32	833.74	845.16	855.48
15	Maharashtra	794.50	968.79	1123.74	1136.45	1149.15	1161.86	1174.56	1187.27	1198.69	1210.11	1221.53	1232.95	1244.37	1254.11
16	Manipur	18.50	22.94	28.56	28.87	29.18	29.49	29.80	30.12	30.42	30.73	31.03	31.34	31.65	31.94
17	Meghalaya	17.90	23.19	29.67	29.99	30.32	30.64	30.96	31.29	31.61	31.92	32.24	32.56	32.88	33.18
18	Mizoram	7.00	8.89	10.97	11.09	11.21	11.33	11.45	11.57	11.69	11.81	11.92	12.04	12.16	12.27
19	Nagaland	12.20	19.90	19.79	20.00	20.22	20.43	20.65	20.86	21.08	21.29	21.50	21.71	21.92	22.13
20	Odisha	318.60	368.05	419.74	423.73	427.71	431.70	435.68	439.66	443.12	446.58	450.04	453.50	456.96	459.87
21	Punjab	203.90	243.59	277.43	280.23	283.02	285.81	288.61	291.40	293.80	296.19	298.59	300.99	303.39	305.35
22	Rajasthan	443.30	565.07	685.48	696.87	708.25	719.63	731.02	742.40	752.48	762.56	772.64	782.73	792.81	801.53
23	Sikkim	4.10	5.41	6.11	6.17	6.24	6.31	6.37	6.44	6.50	6.57	6.64	6.70	6.77	6.83
24	Tamil Nadu	560.50	624.06	721.47	726.45	731.42	736.40	741.37	746.35	749.89	753.42	756.95	760.49	764.02	766.31
25	Telangana						358.78	361.70	364.62	367.14	369.67	372.20	374.73	377.25	379.07
26	Tripura	27.80	31.99	36.74	37.14	37.54	37.94	38.34	38.74	39.14	39.53	39.92	40.32	40.71	41.09
27	Uttarakhand		84.89	100.86	102.20	103.54	104.87	106.21	107.55	108.84	110.13	111.41	112.70	113.99	115.18
28	Uttar Pradesh	1399.60	1661.98	1998.12	2030.67	2063.22	2095.77	2128.32	2160.87	2190.51	2220.15	2249.79	2279.43	2309.07	2332.97
29	Paschimbanga	684.70	801.76	912.76	920.37	927.97	935.58	943.18	950.79	956.88	962.97	969.06	975.16	981.25	986.04
30	Delhi	95.30	138.51	167.88	171.66	175.44	179.21	182.99	186.77	190.56	194.35	198.14	201.93	205.71	209.65
31	Puducherry			12.48	12.79	13.10	13.40	13.71	14.02	14.36	14.70	15.04	15.37	15.71	16.08
	<b>Other Union Territories</b>	20.30	26.70	23.61	24.22	24.82	25.43	26.04	26.63	27.41	28.18	28.96	29.73	30.50	31.58
	<b>All India</b>	<b>8335.36</b>	<b>10287.36</b>	<b>12108.54</b>	<b>12269.00</b>	<b>12429.45</b>	<b>12589.85</b>	<b>12750.29</b>	<b>12910.73</b>	<b>13054.63</b>	<b>13198.48</b>	<b>13342.31</b>	<b>13486.20</b>	<b>13630.04</b>	<b>13755.86</b>

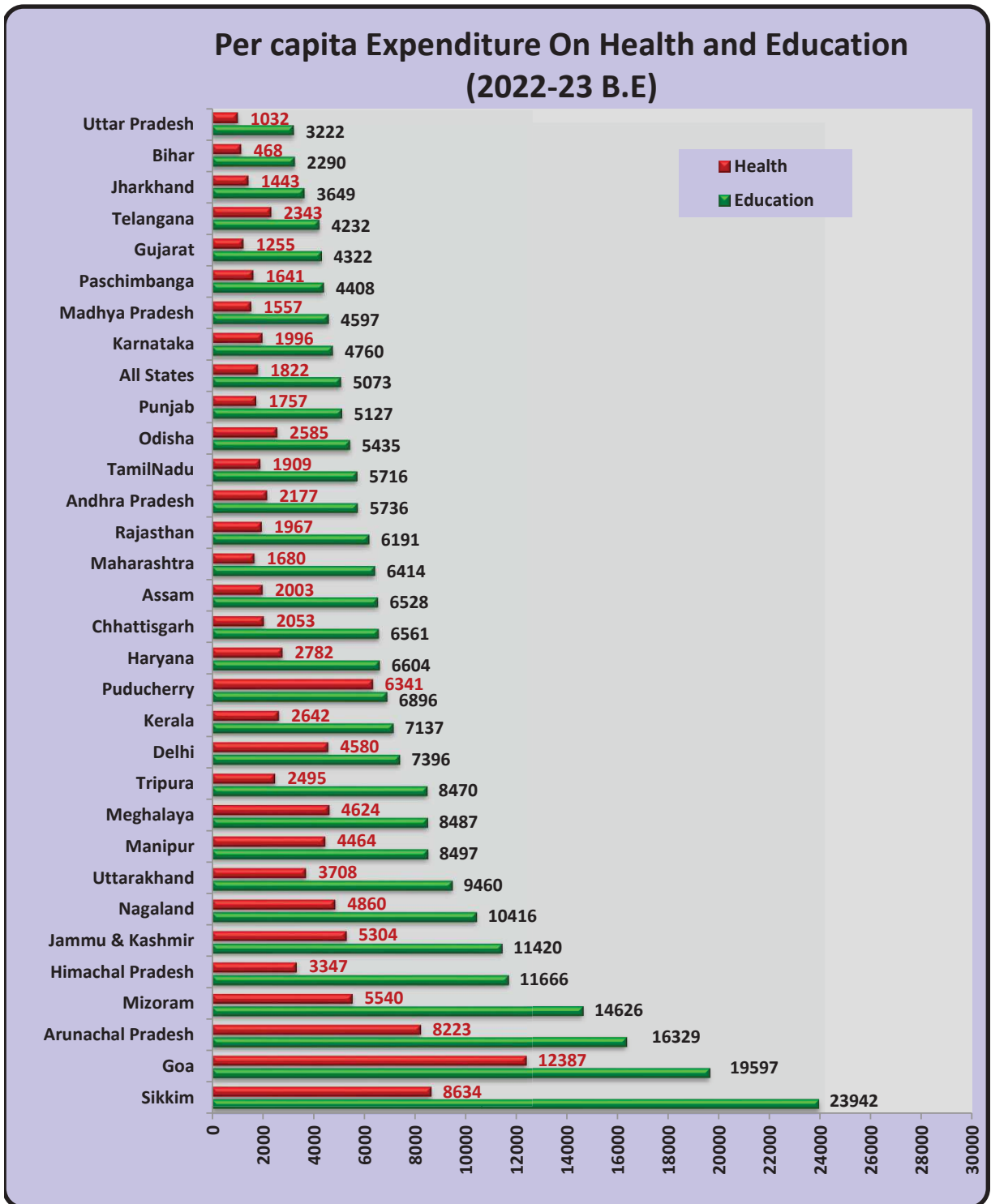
Source: Census of India Population Projection.



Refer Table B-12

Sl. No.		State		PER CAPITA EXPENDITURE ON EDUCATION, MEDICAL AND PUBLIC HEALTH (Revenue & Capital Account Combined)																			
				2014-15		2015-16		2016-17		2017-18		2018-19		2019-20		2020-21		2021-22 R.E.		2022-23 B.E.			
				Edn	Health	Edn	Health	Edn	Health	Edn	Health	Edn	Health	Edn	Health	Edn	Health	Edn	Health	Edn	Health		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20				
1	Andhra Pradesh	3263	758	3327	755	3379	990	3875	900	3771	1037	5102	1030	4610	1144	4903	1927	5736	2177				
2	Arumachal Pradesh	8007	3748	9662	3393	10303	4754	12241	6218	13557	7334	12995	6551	10861	6088	17855	8966	16329	8223				
3	Assam	3448	528	3268	805	3815	886	4219	1234	4622	1276	4660	1460	4734	1707	6324	2673	6528	2003				
4	Bihar	1541	306	1708	375	1772	443	2142	485	2385	558	2205	584	2254	680	3948	1282	3268	1157				
5	Chhatisgarh	3554	769	3616	930	4206	1122	4476	1351	4588	1242	5674	1536	5018	1867	6184	2473	6561	2053				
6	Goa	8641	3326	9961	3746	10398	4346	12555	5961	14986	6137	14037	7027	13728	7974	20580	12510	19597	12387				
7	Gujarat	2782	846	2999	976	3027	1020	3378	1075	3729	1219	3710	1141	3881	1246	4158	1665	4322	1255				
8	Haryana	3552	788	3743	882	4080	1047	4374	1151	4623	1347	5185	1660	4966	1934	5620	2385	6604	2782				
9	Himachal Pradesh	6133	1521	6241	1591	7322	2062	8383	2310	8545	2585	8798	2594	9119	2776	10633	3398	11666	3347				
10	Jammu & Kashmir	3562	1373	5170	1934	4913	2121	6047	2244	8295	3279	7284	3080	8035	3566	10658	5155	11420	5304				
11	Jharkhand	1699	416	1886	595	2299	668	2291	762	2220	886	2675	838	2675	1072	3148	1360	3649	1443				
12	Karnataka	2930	774	3057	816	3300	974	3467	1156	3758	1334	4213	1268	3842	1658	4429	2053	4760	1996				
13	Kerala	3808	1105	4239	1262	5034	1584	5478	1699	5564	1869	5344	1989	4776	2359	7185	3259	7137	2642				
14	Madhya Pradesh	2142	558	2296	654	2777	706	3045	881	3344	894	3681	1100	3611	1100	3741	1359	4597	1557				
15	Maharashtra	3425	724	3659	797	3825	846	4053	947	4238	997	5122	1111	5055	1306	5757	1978	6414	1680				
16	Manipur	3903	1732	3811	1575	4021	1527	4477	1830	4815	1916	4952	2067	5205	2990	7757	4520	8497	4464				
17	Meghalaya	4316	1776	4160	1813	5174	2072	5495	2081	6604	3146	6267	2498	6206	3538	8181	3545	8487	4624				
18	Mizoram	10341	2693	10107	3027	10220	3189	11225	4448	12438	4624	13810	4525	12858	4491	16214	6693	14626	5540				
19	Nagaland	5582	1854	6189	2136	6323	2252	7176	2754	8679	2763	7726	2939	8193	3093	9500	5110	10416	4860				
20	Odisha	2311	615	2653	807	2768	1002	3280	1033	3811	1190	3997	1284	3930	1643	4867	2372	5435	2585				
21	Punjab	2739	788	3046	835	3100	924	3193	863	3471	1015	3713	1101	4036	1203	4645	1532	5127	1757				
22	Rajasthan	2699	596	2907	727	3316	804	3612	977	4645	1188	4438	1132	4624	1153	5653	1642	6191	1967				
23	Sikkim	12338	4384	12422	3814	12657	4103	14483	6853	16205	5927	20610	6017	20927	9172	23267	8769	23942	8634				
24	TamilNadu	3342	770	3523	841	3621	905	3910	1104	4474	1227	5119	1234	5073	1772	5075	2061	5716	1909				
25	Telangana	1897	505	2931	880	3346	1013	3403	1000	3187	1108	3367	1127	3401	951	3581	1099	4232	2343				
26	Tripura	4339	1214	4656	1162	5115	1340	5896	1506	6208	1673	6521	1673	5967	1627	7489	2942	8470	2495				
27	Uttarakhand	4791	1221	4882	1277	5394	1299	6127	1380	6754	1789	7071	1773	7463	2105	7972	2533	9460	3708				
28	Uttar Pradesh	1655	356	2171	422	2510	501	2149	521	2191	560	2479	593	2406	585	2494	843	3222	1032				
29	Paschimabanga	2269	566	2283	767	799	2510	2620	850	3049	920	3334	1009	3679	1198	3917	1526	4408	1641				
30	Delhi	3668	1905	4189	1951	4829	2131	5189	2456	5425	2743	5965	2854	5277	3133	7010	5017	7396	4580				
31	Puducherry	4960	3226	5042	3503	5496	3438	5303	3448	5809	3857	5548	4781	5954	3916	6805	5151	6896	6341				
All States		2626	653	2896	765	3170	865	3362	963	3658	1074	3973	1126	3930	1289	4610	1793	5073	1822				

Source: State Finances - A Study of Budgets of 2022-23, RBI

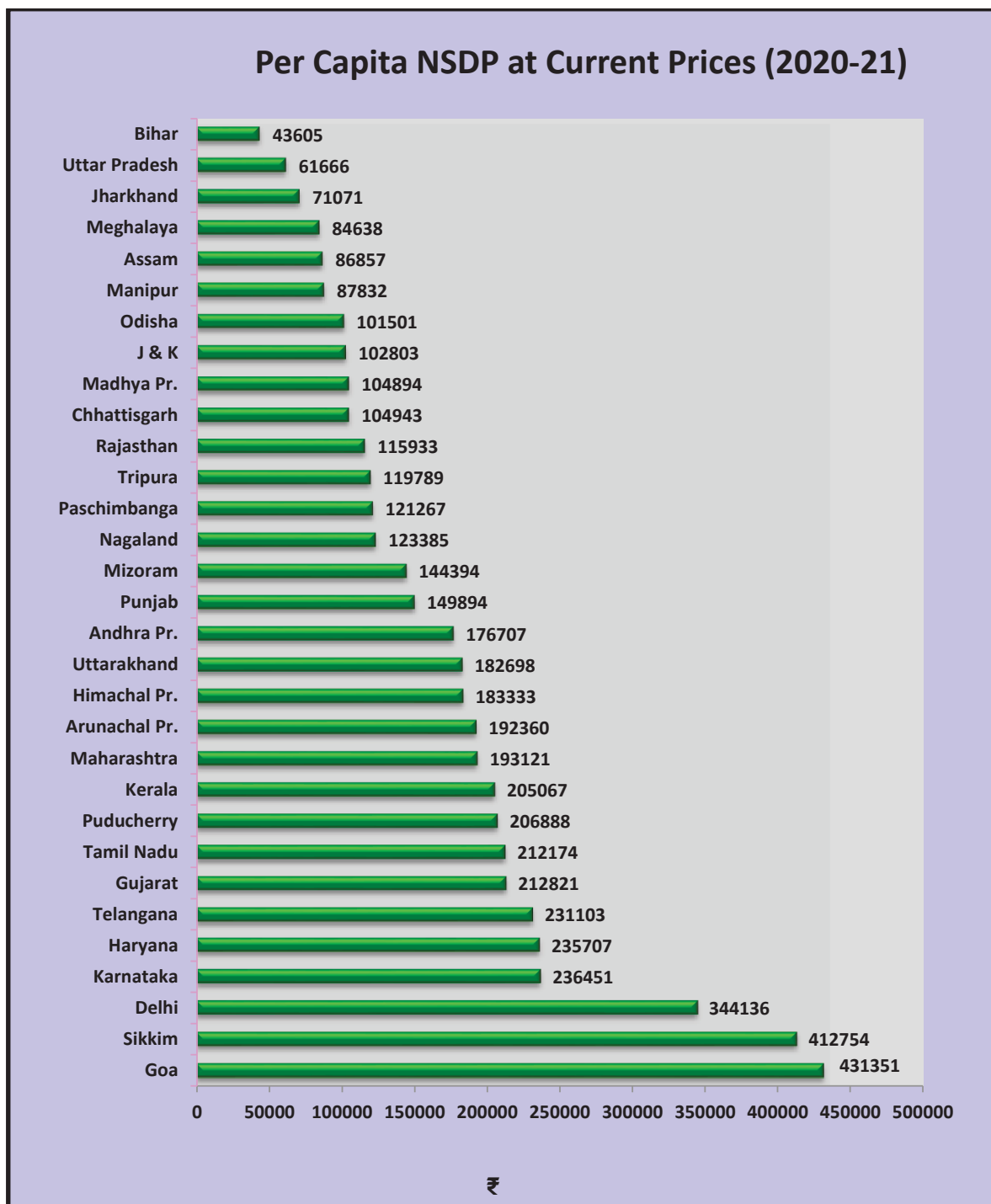


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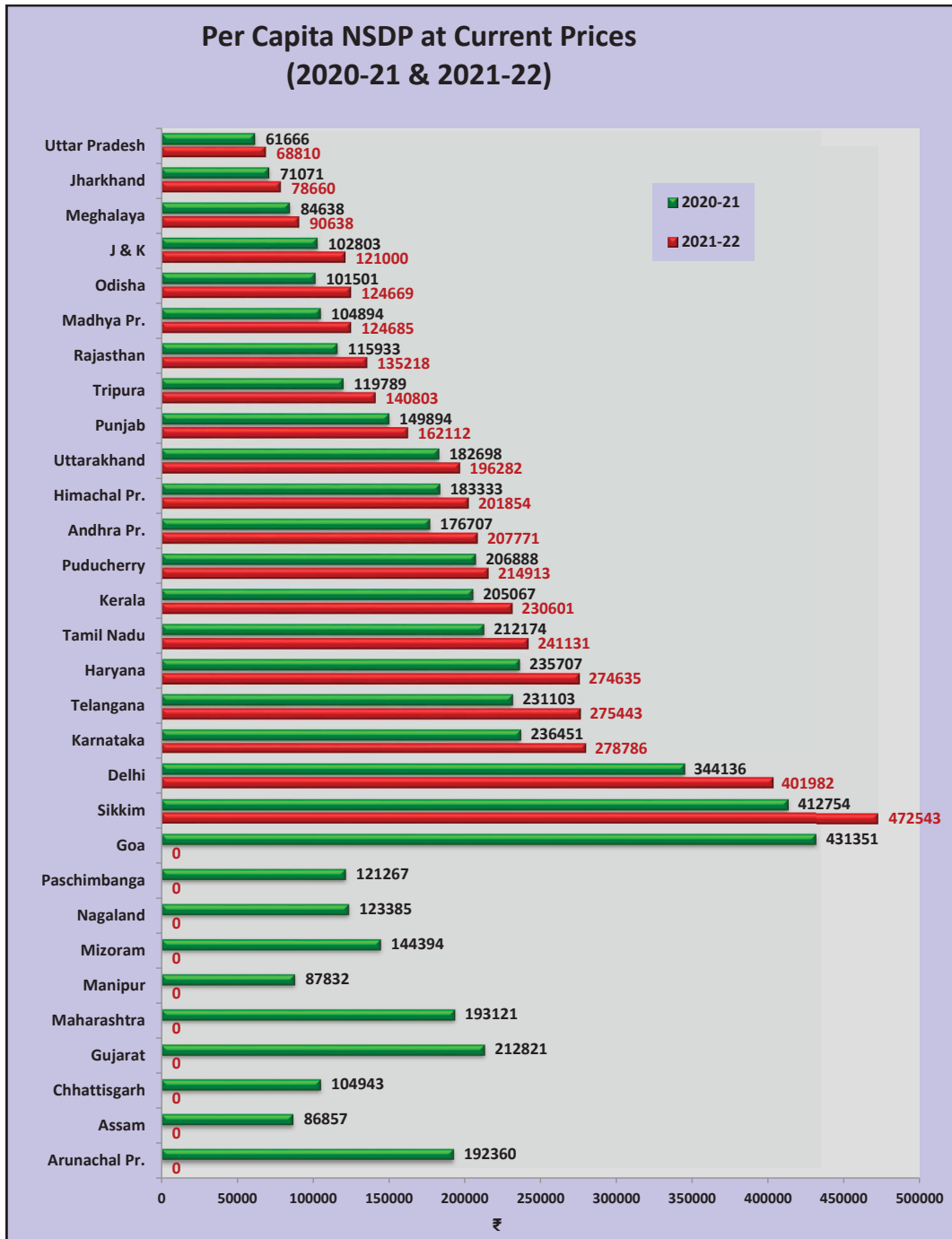
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Table B-14											
PER CAPITA NSDP (STATE INCOME) AT CURRENT PRICES											
₹											
Sl. No.	State	2010-11	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
1	2	3	4	5	6	7	8	9	10	11	12
1	Andhra Pr.	63196	82870	93903	108002	120676	138299	154031	169320	176707	207771
2	Arunachal Pr.	68797	94135	114789	116985	124129	138836	155103	182240	192360	NA
3	Assam	33716	49734	52895	60817	66330	75151	81034	90123	86857	NA
4	Bihar	19468	26948	28671	30404	34045	36850	40715	44230	43605	49470
5	Chhattisgarh	43503	69880	72936	72991	83285	89690	98254	105089	104943	NA
6	Goa	204693	215776	289185	334576	378953	411740	423716	435949	431351	NA
7	Gujarat	78924	113139	127017	139254	156295	176961	197457	212428	212821	NA
8	Haryana	95731	137770	147382	164963	184982	208437	223015	240507	235707	274635
9	Himachal Pr.	69493	114095	123299	135512	150290	165497	174804	185728	183333	201854
10	J & K	40897	61906	62327	74950	78960	87710	98738	101891	102803	121000
11	Jharkhand	35419	50006	57301	52754	60018	67484	75421	75016	71071	78660
12	Karnataka	63493	118829	130024	148108	169898	185840	204804	222002	236451	278786
<b>13</b>	<b>Kerala</b>	<b>70824</b>	<b>123388</b>	<b>135537</b>	<b>148133</b>	<b>166246</b>	<b>183252</b>	<b>205437</b>	<b>213041</b>	<b>205067</b>	<b>230601</b>
14	Madhya Pr.	33106	51849	55678	62080	74324	81966	92486	103103	104894	124685
15	Maharashtra	86470	125261	132836	146815	163726	172663	186074	196100	193121	NA
16	Manipur	33518	47798	52717	55447	59345	71507	73795	82437	87832	NA
17	Meghalaya	50193	65118	64638	68836	73753	77504	82653	87653	84638	90638
18	Mizoram	58724	77584	103049	114055	127107	155222	164708	153902	144394	NA
19	Nagaland	55222	71510	78367	82466	91347	102003	109198	122759	123385	NA
20	Odisha	41240	60687	63345	64835	77507	87055	98005	103512	101501	124669
21	Punjab	74595	103831	108970	118858	128780	139835	149974	154385	149894	162112
22	Rajasthan	45558	69480	76429	83426	91924	98698	106624	115356	115933	135218
23	Sikkim	111017	194624	214148	245987	280729	349163	375773	412627	412754	472543
24	Tamil Nadu	79660	116960	129494	142028	156595	175276	194373	206165	212174	241131
25	Telangana		112162	124104	140840	159395	179358	209848	231378	231103	275443
26	Tripura	46807	61815	69857	84267	91596	100444	113016	121456	119789	140803
27	Uttarakhand	75346	126356	136099	147936	161752	180858	186207	188441	182698	196282
28	Uttar Pradesh	27265	40124	42267	47118	52671	57944	62350	65666	61666	68810
29	Paschimbanga	47506	65932	68876	75992	82291	91401	103944	113163	121267	NA
30	Delhi	146166	227900	247209	270261	295558	318323	338730	356151	344136	401982
31	Puducherry	98375	148147	146921	172727	187356	198358	218673	217138	206888	214913

Source: NSDP: Department of Economics & Statistics, Government of Kerala and Ministry of Statistics & Programme Implementation, Government of India



Refer Table B-14



Source: NSDP: Department of Economics & Statistics, Government of Kerala and Ministry of Statistics & Programme Implementation, Government of India  
 Note : The NSDP estimates 2021-22 for some states have not been finalized for new series with base year 2011-12.

Refer Table B-14

Table B-15											
PER CAPITA NET STATE DOMESTIC PRODUCT (NSDP) AT CONSTANT PRICES											
Sl. No.	State	2010-11	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
1	2	3	4	5	6	7	8	9	10	11	12
1	Andhra Pr.	41035	68865	72254	79174	88609	94115	103177	108853	115344	114324
2	Arunachal Pr.	61376	73960	79004	91034	88768	91319	94008	99580	113110	108706
3	Assam	32279	41609	43002	44809	50642	53575	57835	59943	61519	57227
4	Bihar	18056	22201	22776	23223	24064	25455	26719	29092	29794	28127
5	Chhattisgarh	43584	56777	61409	61122	61433	67139	68374	72537	75278	72236
6	Goa	198678	220019	188358	241081	278601	305875	308296	308753	313973	298527
7	Gujarat	73301	96683	102589	111370	120683	129738	143604	154887	164060	160321
8	Haryana	83874	111780	119791	125032	137833	150259	156200	166747	177507	165617
9	Himachal Pr.	68883	92672	98816	105241	112723	122208	129303	136288	140048	133079
10	J & K	43296	52821	54794	51649	61388	62395	65621	69183	68455	65172
11	Jharkhand	34604	44176	43779	48781	44524	48826	52277	56133	55658	51365
12	Karnataka	68121	95444	102947	105697	116813	131186	140745	148645	155869	154123
13	<b>Kerala</b>	<b>74790</b>	<b>103551</b>	<b>107846</b>	<b>112444</b>	<b>120387</b>	<b>129251</b>	<b>137181</b>	<b>147347</b>	<b>149674</b>	<b>134878</b>
14	Madhya Pr.	31011	41142	42548	44027	47351	52782	54824	59000	61298	58334
15	Maharashtra	81020	104008	109597	115058	122889	133686	137808	142063	145165	133356
16	Manipur	36076	38954	41441	44101	46389	47151	51211	48106	51625	51876
17	Meghalaya	52905	59703	58681	55880	56039	57752	58493	60132	61755	56679
18	Mizoram	55434	60261	67594	85056	91845	99089	117272	119022	108933	97408
19	Nagaland	48558	55482	58619	60372	60663	64259	66813	70218	73361	69663
20	Odisha	37501	50769	54209	54361	57806	66416	71032	75421	76564	71622
21	Punjab	67868	88915	93238	95807	100141	105848	110857	115592	118487	112119
22	Rajasthan	43873	58441	61053	64496	68565	71324	73529	73929	76882	74009
23	Sikkim	114516	160553	168897	180675	195066	207355	232483	240743	248691	239928
24	Tamil Nadu	77652	97257	102191	107117	115875	123206	133029	141844	144845	143528
25	Telangana		92732	96039	101424	112267	121512	131503	146777	153360	143023
26	Tripura	43080	50501	54645	63992	61612	69860	75020	82313	83985	80512
27	Uttarakhand	76966	106359	112900	118979	127249	138784	148011	150179	148303	138191
28	Uttar Pradesh	25292	32908	34044	34583	36973	40847	41771	42333	43053	39371
29	Paschimbanga	32064	53157	53811	54520	57255	60618	64007	68212	71719	72202
30	Delhi	146715	192220	200702	213669	233115	244255	252960	257597	260541	243110
31	Puducherry	103621	119196	129127	117102	121000	126531	134934	153988	154517	147483

Source: NSDP: Department of Economics & Statistics, Government of Kerala and Ministry of Statistics & Programme Implementation, Government of India.



Table B-16(a)										
DEBT OUTSTANDING-GSDP RATIO										
Sl.No	States	At the end of March								
		2014	2015	2016	2017	2018	2019	2020	2021	2022 RE
1	2	3	4	5	6	7	8	9	10	11
1	Andhra Pradesh	0.186	0.224	0.224	0.316	0.239	0.247	0.259	0.296	0.284
2	Arunachal Pradesh	0.256	0.251	0.213	0.229	0.273	0.285	0.297	0.342	
3	Assam	0.153	0.160	0.160	0.151	0.162	0.178	0.193	0.246	
4	Bihar	0.231	0.243	0.267	0.273	0.264	0.256	0.270	0.318	0.325
5	Chhattisgarh	0.087	0.107	0.135	0.133	0.160	0.186	0.205	0.242	
6	Goa	0.299	0.246	0.243	0.230	0.230	0.245	0.258	0.307	
7	Gujarat	0.196	0.187	0.185	0.179	0.168	0.168	0.172	0.195	
8	Haryana	0.177	0.188	0.231	0.246	0.242	0.247	0.266	0.301	0.272
9	Himachal Pradesh	0.336	0.343	0.343	0.353	0.346	0.342	0.353	0.400	0.377
10	Jammu and Kashmir	0.408	0.435	0.429	0.440	0.425	0.434	0.476	0.315	0.303
11	Jharkhand	0.168	0.166	0.231	0.220	0.212	0.203	0.217	0.260	0.245
12	Karnataka	0.130	0.138	0.140	0.142	0.143	0.152	0.167	0.200	0.195
13	<b>Kerala</b>	<b>0.256</b>	<b>0.264</b>	<b>0.273</b>	<b>0.294</b>	<b>0.300</b>	<b>0.299</b>	<b>0.316</b>	<b>0.379</b>	<b>0.381</b>
14	Madhya Pradesh	0.189	0.197	0.204	0.210	0.210	0.209	0.192	0.259	0.248
15	Maharashtra	0.144	0.146	0.147	0.149	0.153	0.140	0.144	0.168	
16	Manipur	0.340	0.320	0.316	0.319	0.287	0.300	0.279	0.305	
17	Meghalaya	0.205	0.231	0.241	0.253	0.271	0.283	0.299	0.362	0.372
18	Mizoram	0.473	0.399	0.379	0.337	0.311	0.255	0.293	0.409	
19	Nagaland	0.396	0.366	0.378	0.369	0.359	0.365	0.378	0.412	
20	Odisha	0.130	0.138	0.159	0.158	0.168	0.164	0.174	0.196	0.157
21	Punjab	0.287	0.296	0.327	0.408	0.396	0.394	0.405	0.461	0.458
22	Rajasthan	0.206	0.216	0.286	0.308	0.306	0.308	0.311	0.360	0.340
23	Sikkim	0.208	0.210	0.208	0.210	0.198	0.211	0.209	0.258	0.275
24	Tamil Nadu	0.159	0.162	0.175	0.208	0.212	0.212	0.228	0.269	0.278
25	Telangana		0.139	0.149	0.114	0.195	0.196	0.209	0.249	0.243
26	Tripura	0.303	0.281	0.258	0.261	0.272	0.272	0.303	0.352	0.311
27	Uttarakhand	0.178	0.190	0.199	0.211	0.218	0.235	0.248	0.282	0.278
28	Uttar Pradesh	0.229	0.246	0.301	0.310	0.302	0.297	0.306	0.351	0.335
29	Paschimbanga	0.342	0.356	0.356	0.354	0.339	0.323	0.325	0.341	
30	Delhi	0.073	0.066	0.064	0.000	0.000	0.005	0.005	0.012	0.018
31	Puducherry	0.274	0.291	0.264	0.258	0.203	0.217	0.225	0.274	0.277
	<b>All States</b>	<b>0.191</b>	<b>0.196</b>	<b>0.212</b>	<b>0.219</b>	<b>0.219</b>	<b>0.218</b>	<b>0.226</b>	<b>0.261</b>	<b>0.367</b>

Source: State Finances- A Study of Budgets of 2022-23, RBI

(ii)GSDP: Department of Economics & Statistics, Government of Kerala and Ministry of Statistics & Programme Implementation, Government of India (Base Year 2011-12)

Note (i) Debt: Internal Debt + Loans and Advances from Central Government+ Provident Fund etc.(it doesn't include non interest bearing other obligations)

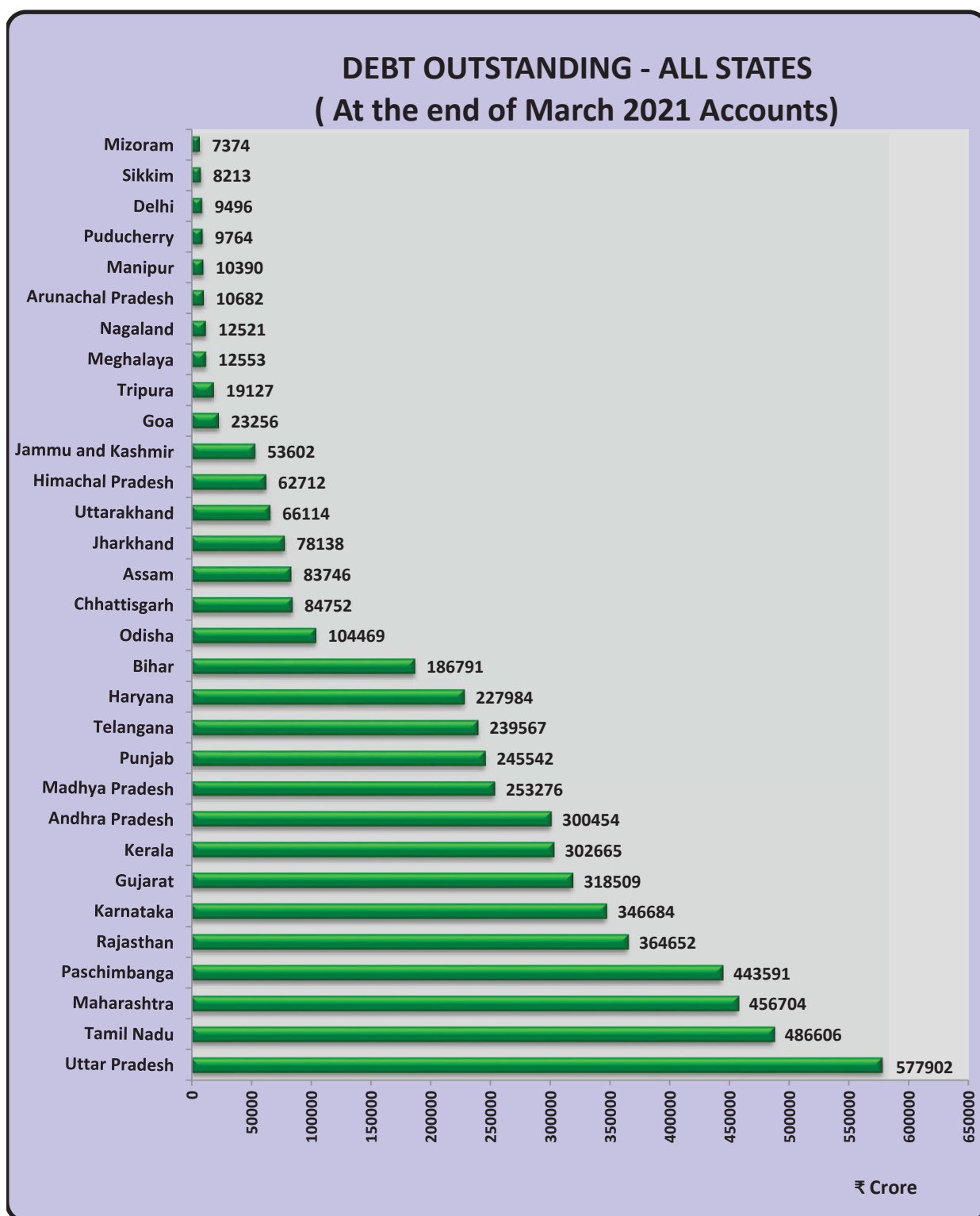
Table B-16(b)										
DEBT OUTSTANDING - ALL STATES										
₹ Crore										
Sl. No	States	At the end of March								
		2015	2016	2017	2018	2019	2020	2021	2022 RE	2023 BE
1	2	4	5	6	7	8	9	9	10	11
1	Andhra Pradesh	117530	135640	216295	187908	216047	250125	300454	341026	389456
2	Arunachal Pradesh	4510	3940	4560	6135	7213	8924	10682	11290	12488
3	Assam	31310	36390	38352	45867	55017	67062	83746	97017	114475
4	Bihar	83430	99330	115080	123525	135258	157512	186791	219448	245610
5	Chhattisgarh	23560	30460	34836	45064	59040	70727	84752	91515	102702
6	Goa	11750	13390	14454	15917	17632	19382	23256	24663	27710
7	Gujarat	172510	190250	209410	223002	250921	277721	318509	343493	372416
8	Haryana	82250	114460	138091	154469	172716	202631	227984	243563	268115
9	Himachal Pradesh	35640	39130	44410	47903	50774	56111	62712	66094	74632
10	Jammu and Kashmir	42750	50210	54880	59425	69438	78051	53602	59042	65311
11	Jharkhand	36230	47660	51943	57171	61988	67359	78138	84143	95751
12	Karnataka	125780	145940	171221	190885	224999	269434	346684	399390	461516
13	<b>Kerala</b>	<b>135440</b>	<b>153200</b>	<b>186456</b>	<b>210758</b>	<b>235631</b>	<b>260311</b>	<b>302665</b>	<b>343543</b>	<b>381643</b>
14	Madhya Pradesh	94480	110520	136567	152616	173931	179867	253276	289448	341286
15	Maharashtra	259670	289830	326476	359232	360627	394918	456704	513774	595696
16	Manipur	5810	6180	6803	7397	8210	8736	10390	11829	13447
17	Meghalaya	5370	6060	6936	7989	9097	10384	12553	14063	15971
18	Mizoram	5390	5740	5790	6031	5593	6192	7374	8268	9539
19	Nagaland	6740	7380	8011	8747	9674	11247	12521	12827	14330
20	Odisha	43260	52400	62097	73855	81668	92792	104469	100829	112417
21	Punjab	105080	127560	174410	186530	202122	217327	245542	267507	288108
22	Rajasthan	132740	194700	234289	254386	280700	310832	364652	406863	483514
23	Sikkim	3240	3760	4354	5141	6004	6570	8213	10136	11760
24	Tamil Nadu	173580	205430	271441	310406	345736	397008	486606	573634	670251
25	Telangana	70320	86230	74862	146567	168449	199026	239567	278884	327675
26	Tripura	8300	9270	10305	11906	13577	16382	19127	20150	23302
27	Uttarakhand	30600	35310	41095	48022	54128	58807	66114	70608	78545
28	Uttar Pradesh	248670	342380	400038	434752	469310	520910	577902	624040	694106
29	Paschimbanga	255990	284170	308562	330334	355872	392751	443591	492716	550213
30	Delhi	32500	35310			3406	3631	9496	16474	21959
31	Puducherry	6560	7040	7621	6534	7901	8278	9764	10375	10838
	<b>All States</b>	<b>2390990</b>	<b>2869270</b>	<b>3352023</b>	<b>3721799</b>	<b>4112681</b>	<b>4621007</b>	<b>5407836</b>	<b>6046651</b>	<b>6874780</b>

Debt: Internal Debt + Loans and Advances from Central Government+ Provident Fund etc.(it doesn't include non interest bearing other obligations)

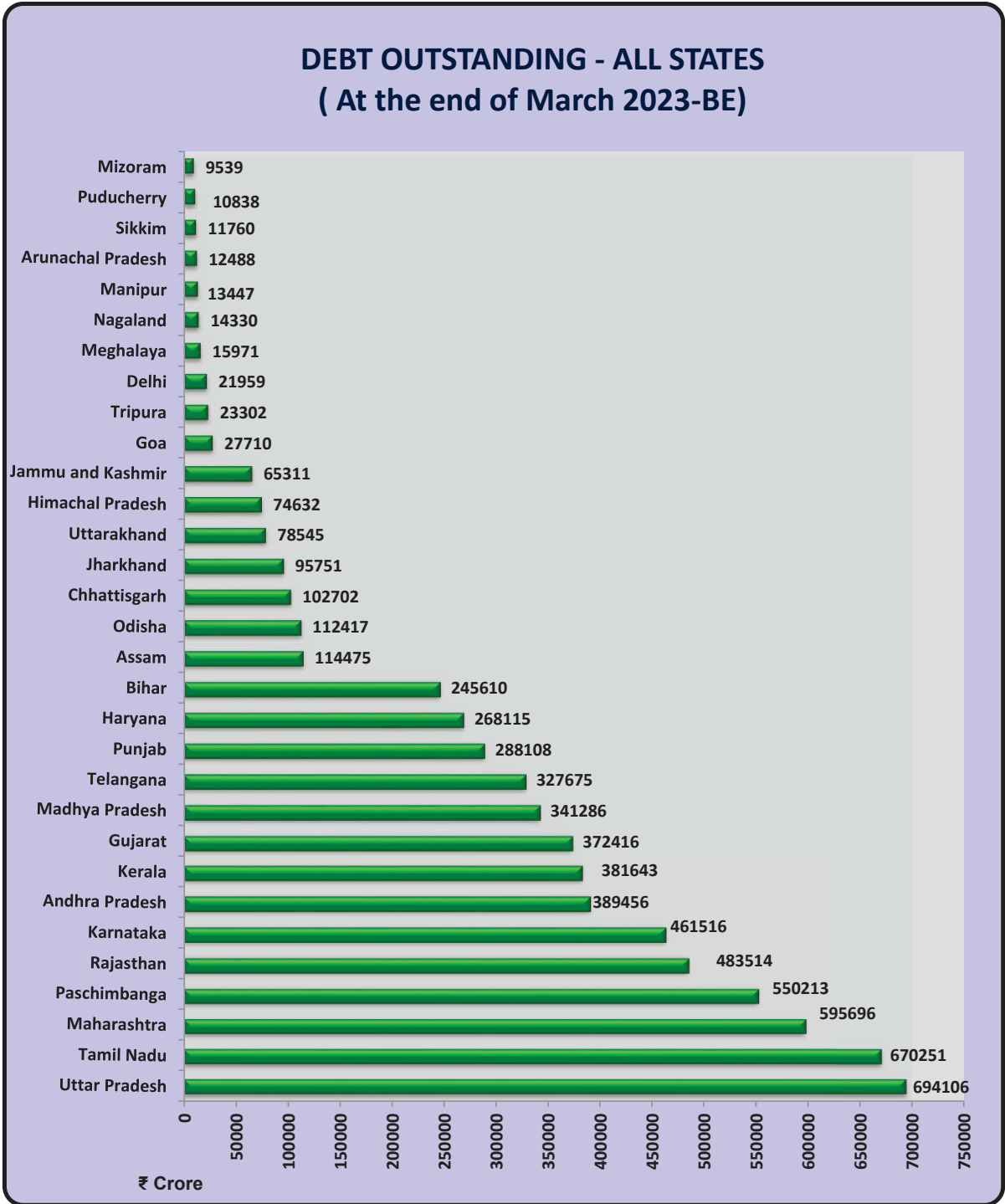
Source: State Finances- A Study of Budgets of 2022-23, RBI

Table B-16(c)										
DEBT AS PERCENTAGE OF REVENUE RECEIPTS - ALL STATES										
Sl. No	States	Accounts							2021-22	2022-23
		2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	R.E.	B.E.
1	2	3	4	5	6	7	8	9	10	11
1	Andhra Pradesh	129.62	153.01	218.51	178.85	188.41	225.27	256.50	221.05	203.66
2	Arunachal Pradesh	49.36	37.33	38.71	44.53	44.54	59.94	62.38	46.45	52.39
3	Assam	82.00	85.71	77.92	84.73	86.67	103.98	127.09	101.02	114.86
4	Bihar	106.39	103.34	108.99	105.17	102.63	126.79	145.74	129.77	124.86
5	Chhattisgarh	62.11	66.12	64.89	75.55	90.70	110.74	134.15	108.97	115.30
6	Goa	152.82	156.57	151.12	144.00	154.16	170.66	203.91	141.59	159.71
7	Gujarat	187.56	195.16	190.65	180.87	184.50	194.42	248.53	210.71	204.57
8	Haryana	201.60	240.68	263.05	246.38	262.15	298.61	337.45	263.04	251.93
9	Himachal Pradesh	199.74	166.93	169.09	175.04	164.05	182.55	187.55	177.14	205.17
10	Jammu and Kashmir	147.73	140.33	130.73	122.50	135.54	148.36	102.11	69.52	69.84
11	Jharkhand	114.78	117.28	110.39	108.37	110.39	115.31	139.16	113.92	115.33
12	Karnataka	120.78	122.83	128.53	129.85	136.38	153.57	221.22	210.67	243.05
13	<b>Kerala</b>	<b>233.72</b>	<b>221.92</b>	<b>246.60</b>	<b>253.86</b>	<b>253.76</b>	<b>288.51</b>	<b>310.05</b>	<b>291.41</b>	<b>284.60</b>
14	Madhya Pradesh	106.59	104.75	110.75	113.15	115.65	121.83	173.03	168.58	174.86
15	Maharashtra	156.98	156.63	159.50	147.44	129.26	139.45	169.48	141.87	147.66
16	Manipur	72.64	74.64	74.52	71.42	77.73	81.76	80.03	55.80	55.00
17	Meghalaya	83.54	86.04	77.59	86.15	93.60	110.30	117.50	92.32	99.60
18	Mizoram	97.80	85.97	78.26	70.29	61.87	64.12	95.26	80.28	83.48
19	Nagaland	88.09	91.75	84.84	79.38	84.59	98.46	109.57	100.21	89.14
20	Odisha	75.90	76.01	83.58	86.68	82.04	91.36	100.08	71.31	68.56
21	Punjab	269.28	307.20	363.46	351.88	324.59	352.95	355.61	328.40	302.07
22	Rajasthan	145.35	194.15	214.89	199.82	203.59	221.84	271.50	214.78	224.91
23	Sikkim	72.61	99.36	94.44	98.62	101.42	135.71	146.45	123.26	139.65
24	Tamil Nadu	141.79	159.24	193.57	212.20	198.99	227.48	279.54	281.36	289.64
25	Telangana	13.78	113.26	90.39	165.01	166.09	194.09	237.40	178.63	169.75
26	Tripura	89.83	98.34	106.83	118.25	112.85	148.90	143.89	102.49	110.71
27	Uttarakhand	151.14	166.29	165.11	177.17	173.39	191.41	173.05	161.57	152.59
28	Uttar Pradesh	128.56	150.78	155.73	155.95	142.22	142.17	195.12	164.77	139.04
29	Paschimbanga	295.89	258.97	261.87	251.64	243.79	274.82	298.93	279.90	277.82
30	Delhi	109.85	100.89			7.90	7.70	22.68	34.45	35.83
31	Puducherry	137.88	138.37	141.58	108.85	123.44	122.06	147.23	118.85	123.07
	<b>All States</b>	<b>112.79</b>	<b>153.19</b>	<b>161.05</b>	<b>160.19</b>	<b>156.95</b>	<b>173.06</b>	<b>209.07</b>	<b>180.34</b>	<b>178.25</b>

Refer Table 16(b)



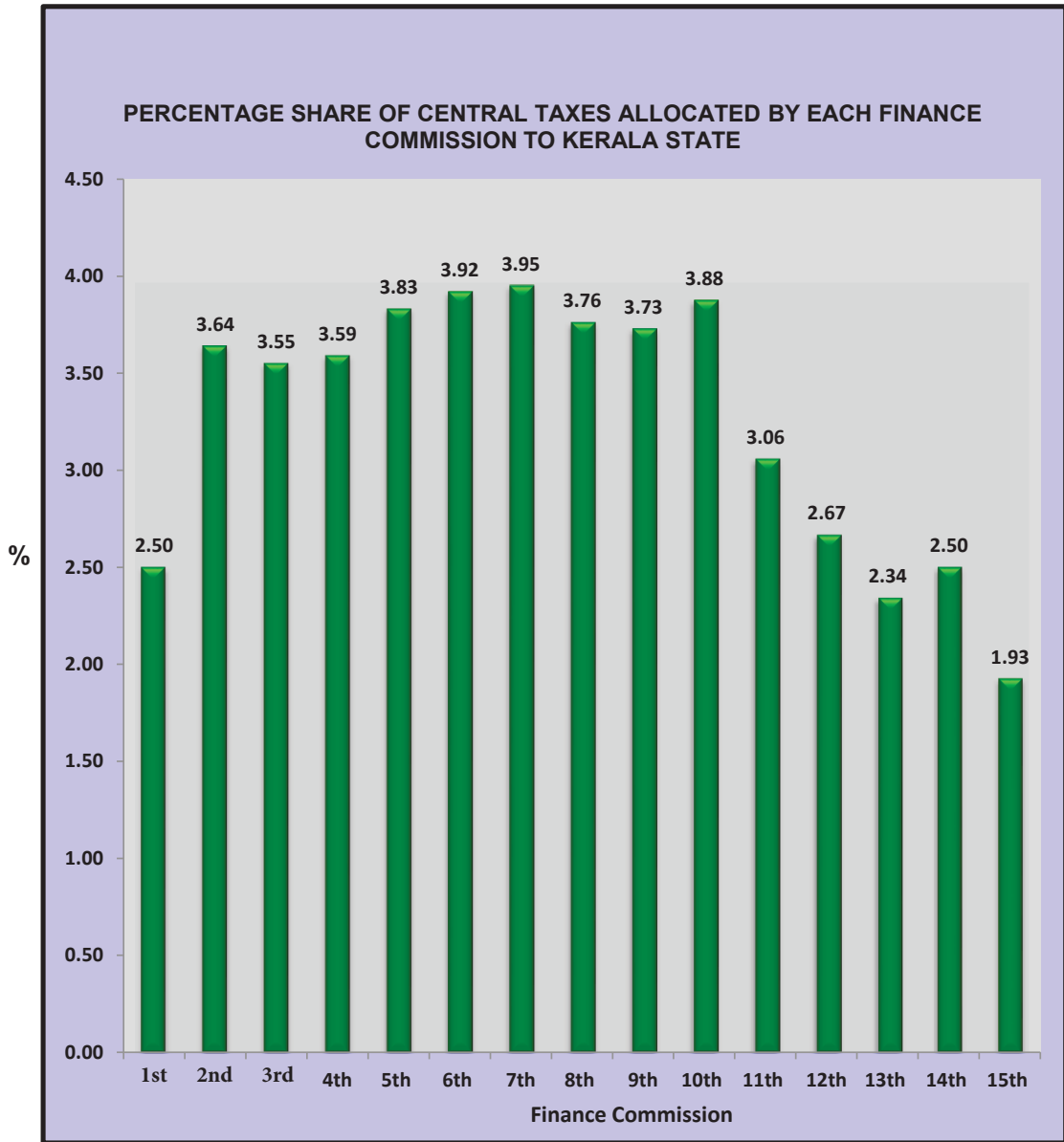
Refer Table B-16(b)



Refer Table B-16(b)

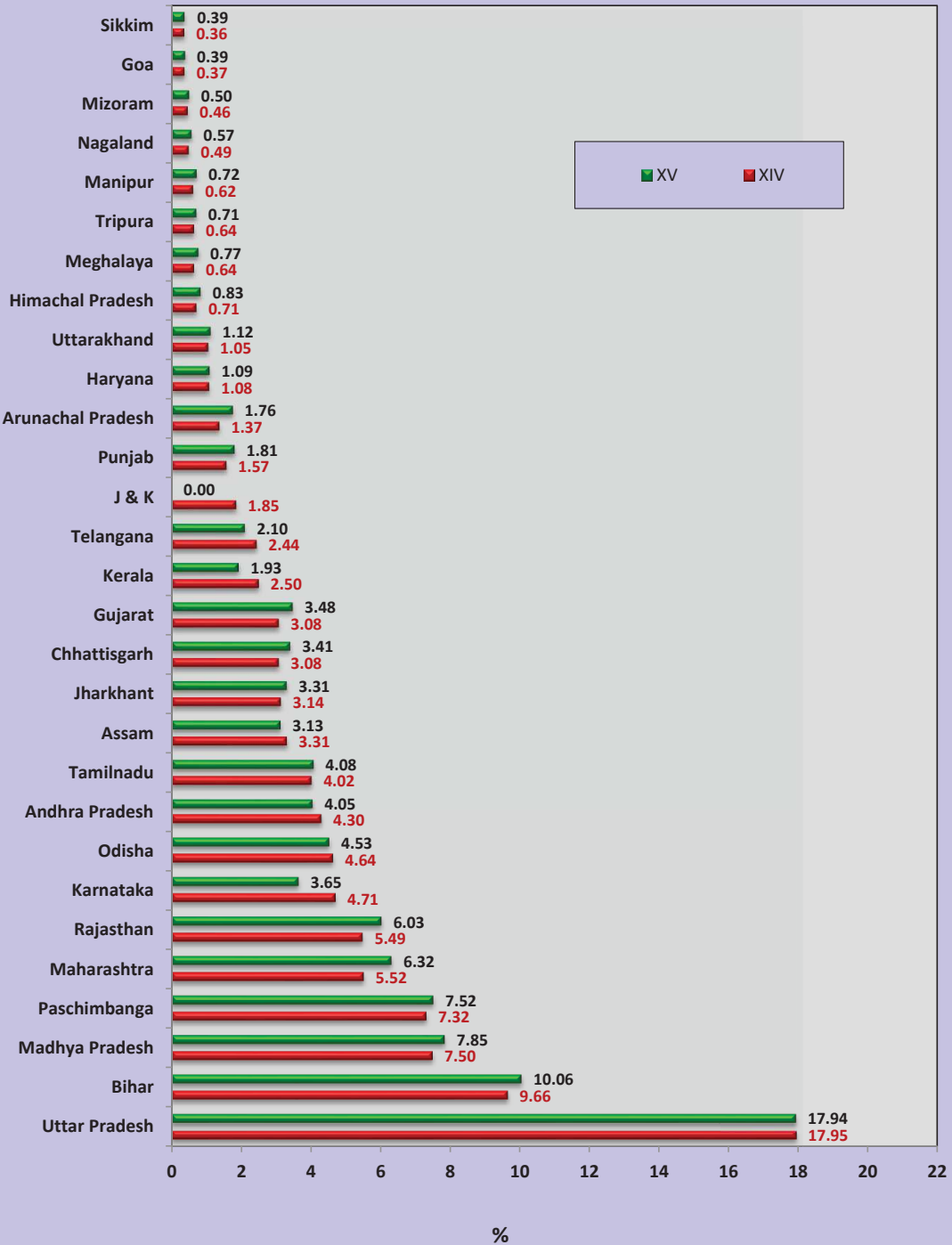
Table B-17																
SHARE OF CENTRAL TAXES TO EACH STATE																
PERCENTAGE SHARE OF DIVISIBLE POOL OF THE CENTRAL TAXES ASSIGNED TO EACH STATE BY FINANCE COMMISSION																
Sl. No	State	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV	XV
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Andhra Pradesh	4.50	8.12	7.71	7.37	8.01	7.76	8.02	8.19	8.21	8.47	7.70	7.36	6.94	4.30	4.05
2	Arunachal Pradesh	..	..	..	..	..	..	..	..	0.07	0.17	0.24	0.29	0.33	1.37	1.76
3	Assam	2.25	2.44	2.44	2.44	2.67	2.54	2.52	2.79	2.63	2.78	3.29	3.24	3.63	3.31	3.13
4	Bihar	9.75	9.94	9.33	9.04	9.99	9.61	9.54	12.08	12.42	12.86	14.60	11.03	10.92	9.66	10.06
5	Chhattisgarh												2.65	2.47	3.08	3.41
6	Goa	..	..	..	..	..	..	..	..	0.11	0.18	0.21	0.26	0.27	0.37	0.39
7	Gujarat	1.75	..	4.74	5.29	5.13	5.55	5.96	4.41	4.55	4.05	2.82	3.57	3.04	3.08	3.48
8	Haryana	0.75	..	..	..	1.75	1.77	1.82	1.07	1.24	1.24	0.94	1.08	1.05	1.08	1.09
9	Himachal Pradesh	1.00	..	..	..	..	0.60	0.60	0.56	0.60	0.70	0.68	0.52	0.78	0.71	0.83
10	J & K	..	1.13	0.70	0.73	0.79	0.81	0.82	0.89	0.70	1.10	1.29	1.30	1.55	1.85	
11	Jharkhand												3.36	2.80	3.14	3.31
12	Karnataka	2.25	5.14	5.13	5.14	5.40	5.33	5.41	4.98	4.93	5.34	4.93	4.46	4.33	4.71	3.65
13	Kerala	2.50	3.64	3.55	3.59	3.83	3.92	3.95	3.76	3.73	3.88	3.06	2.67	2.34	2.50	1.93
14	Madhya Pradesh	5.25	6.72	6.41	6.47	7.09	7.30	7.36	8.38	8.19	8.29	8.84	6.71	7.12	7.50	7.85
15	Maharashtra	17.50	15.97	13.45	14.28	11.34	11.05	10.95	8.39	8.19	6.13	4.63	5.00	5.20	5.52	6.32
16	Manipur	..	..	..	..	..	0.18	0.19	0.22	0.17	0.28	0.37	0.36	0.45	0.62	0.72
17	Meghalaya	..	..	..	..	..	0.18	0.18	0.18	0.21	0.28	0.34	0.37	0.41	0.64	0.77
18	Mizoram	..	..	..	..	..	..	..	..	0.07	0.15	0.20	0.24	0.27	0.46	0.50
19	Nagaland	..	..	..	0.07	0.08	0.09	0.04	0.93	0.10	0.18	0.22	0.26	0.31	0.49	0.57
20	Odisha	3.50	3.73	3.44	3.40	3.75	3.73	3.74	4.20	4.33	4.50	5.06	5.16	4.78	4.64	4.53
21	Punjab	3.25	4.24	4.49	4.36	2.55	2.75	2.71	1.74	1.71	1.46	1.15	1.30	1.39	1.57	1.81
22	Rajasthan	3.50	4.09	3.97	3.97	4.34	4.50	4.36	4.55	4.84	5.55	5.47	5.61	5.85	5.49	6.03
23	Sikkim	..	..	..	..	..	..	..	0.04	0.03	0.13	0.18	0.23	0.24	0.36	0.39
24	Tamilnadu	15.25	8.40	8.13	8.34	8.18	7.94	8.05	7.57	7.93	6.64	5.39	5.31	4.97	4.02	4.08
25	Telangana														2.44	2.10
26	Tripura	..	..	..	..	..	0.27	0.26	0.27	0.30	0.38	0.49	0.43	0.51	0.64	0.71
27	Uttarakhand												0.94	1.12	1.05	1.12
28	Uttar Pradesh	15.75	16.36	14.42	14.60	16.01	15.23	15.43	17.91	16.79	17.81	19.80	19.26	19.68	17.95	17.94
29	Paschimbanga	11.25	10.08	12.09	10.91	9.11	8.89	8.02	7.80	7.98	7.47	8.12	7.06	7.26	7.32	7.52
	<b>Total</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

Source: Finance Commission Reports



Refer Table B-17

### SHARE OF CENTRAL TAXES ALLOCATED BY 14<sup>th</sup> & 15<sup>th</sup> FINANCE COMMISSIONS TO EACH STATE



Refer Table B-17



**Table B - 18**  
**MAJOR COMPONENTS OF THE REVENUE RECEIPTS OF ALL STATES**

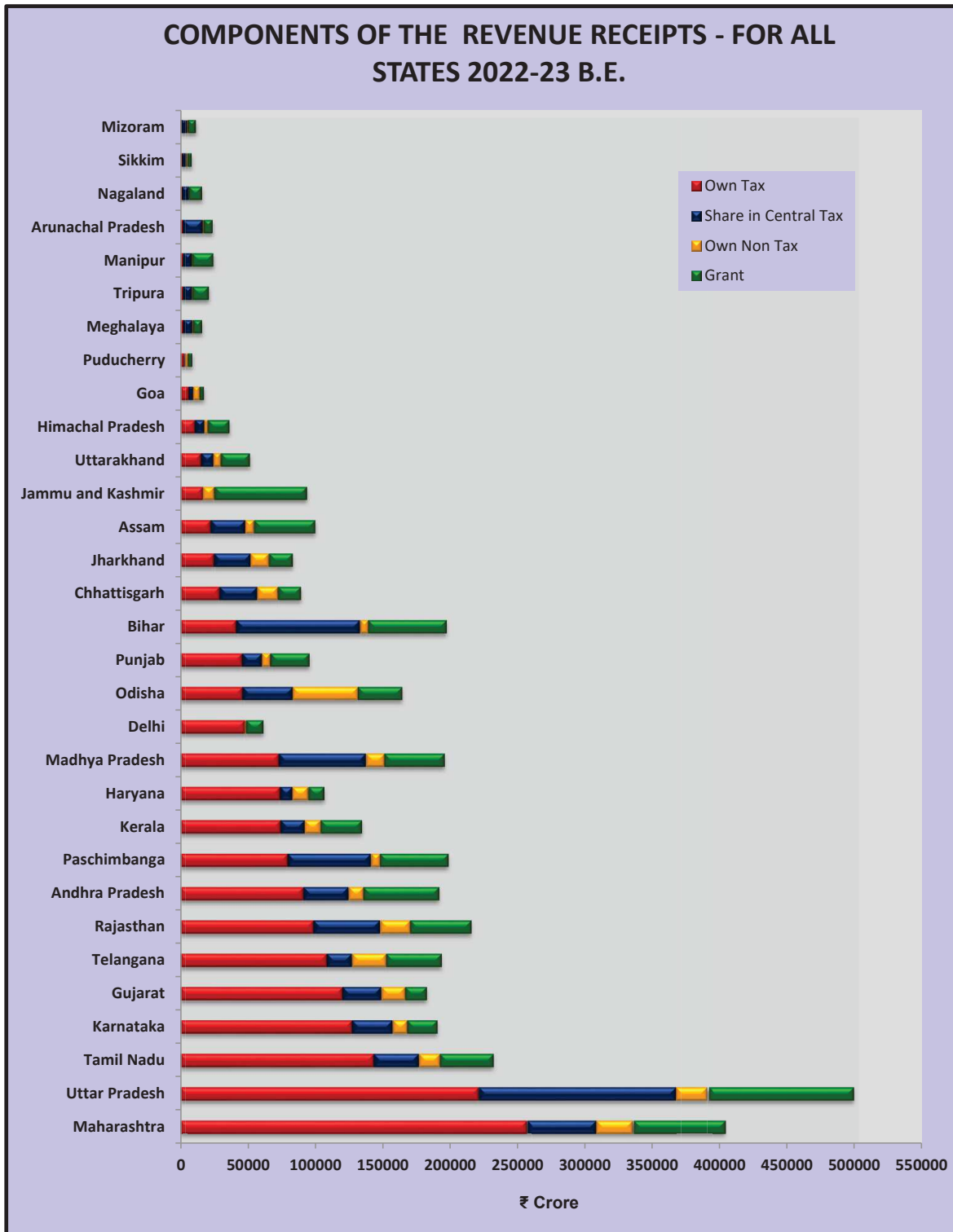
₹ Crore

Sl. No.	States	2019-20 Accounts					2020-21 Accounts				
		Own Tax	Share in Central Tax	Own Non Tax	Grant	Total	Own Tax	Share in Central Tax	Own Non Tax	Grant	Total
1	2	3	4	5	6	7	8	9	10	11	12
1	Andhra Pradesh	57601	28242	3315	21876	111034	57409	24461	3395	31872	117136
2	Arunachal Pradesh	1229	8988	651	4021	14889	1437	10466	837	4383	17124
3	Assam	16529	21721	5539	20706	64495	17134	18629	2900	27234	65896
4	Bihar	30144	63421	3700	26969	124233	30342	59861	6201	31764	128168
5	Chhattisgarh	22118	20206	7934	13611	63869	22889	20338	7137	12812	63176
6	Goa	4701	2589	2738	1330	11357	4241	2297	2900	1967	11405
7	Gujarat	79008	20232	18104	25500	142844	70266	20219	10493	27178	128156
8	Haryana	42825	7112	7400	10522	67858	41914	6438	6961	12248	67561
9	Himachal Pradesh	7624	4678	2502	15935	30738	8083	4754	2188	18413	33438
10	Jammu and Kashmir	9467	6802	4260	32081	52609	8877	0	4076	39542	52495
11	Jharkhand	16771	20593	8750	12303	58417	16880	19712	7564	11993	56150
12	Karnataka	102363	30919	7681	34480	175443	97053	21694	7894	30076	156716
<b>13</b>	<b>Kerala</b>	<b>50323</b>	<b>16401</b>	<b>12265</b>	<b>11235</b>	<b>90225</b>	<b>47661</b>	<b>11560</b>	<b>7327</b>	<b>31068</b>	<b>97617</b>
14	Madhya Pradesh	55824	49518	10350	31952	147643	54459	46914	9902	35102	146377
15	Maharashtra	188945	36222	14297	43725	283190	164255	36504	15975	52733	269468
16	Manipur	1204	4045	135	5301	10684	1297	4269	148	7268	12983
17	Meghalaya	1891	4212	530	2780	9414	2073	4552	523	3536	10683
18	Mizoram	731	3018	522	5387	9658	648	3011	562	3521	7741
19	Nagaland	960	3265	339	6859	11423	1025	3407	243	6753	11427
20	Odisha	32315	30453	14647	24152	101568	34258	27543	19518	23068	104387
21	Punjab	29995	10346	6654	14580	61575	30053	10638	4152	24205	69048
22	Rajasthan	59245	36049	15714	29106	140114	60283	35576	13653	24796	134308
23	Sikkim	970	2296	693	882	4841	967	2302	662	1677	5608
24	Tamil Nadu	107462	26392	12888	27783	174526	106153	24925	10422	32577	174076
25	Telangana	67597	15988	7360	11598	102544	66650	12692	6101	15471	100914
25	Tripura	2102	4212	272	4416	11002	2077	4474	285	6456	13292
26	Uttarakhand	11513	6902	3999	8309	30723	11938	6569	4171	15527	38204
27	Uttar Pradesh	122826	117818	81705	44044	366393	119897	106687	11846	57746	296176
28	Paschimbanga	60669	48048	3213	30984	142914	60287	44737	5198	38171	148394
29	Delhi	36566	0	1097	9473	47136	29425	0	980	11459	41864
30	Puducherry	2475	0	1638	2668	6781	1948	0	1460	3224	6632
<b>31</b>	<b>All States</b>	<b>1223993</b>	<b>650687</b>	<b>260891</b>	<b>534567</b>	<b>2670138</b>	<b>1171878</b>	<b>595227</b>	<b>175676</b>	<b>643841</b>	<b>2586622</b>

Source: State Finances- A Study of Budgets of 2022-23, RBI

Table B - 18 (Contd...)											
MAJOR COMPONENTS OF THE REVENUE RECEIPTS OF ALL STATES											
₹ Crore											
Sl. No.	States	2021-22 RE					2022-23 BE				
		Own Tax	Share in Central Tax	Own Non Tax	Grant	Total	Own Tax	Share in Central Tax	Own Non Tax	Grant	Total
1	2	3	4	5	6	7	8	9	10	11	12
1	Andhra Pradesh	73632	31557	5451	43632	154273	91018	33082	11093	56033	191225
2	Arunachal Pradesh	2258	12705	850	8495	24307	2090	14349	935	6465	23839
3	Assam	21985	25176	5398	43483	96042	22385	25545	6677	45056	99663
4	Bihar	35050	74789	5505	53766	169111	41387	91181	6136	58001	196705
5	Chhattisgarh	27500	25331	14500	16650	83981	29000	27823	15500	16750	89073
6	Goa	5721	3292	5008	3397	17418	6241	3174	5126	2808	17350
7	Gujarat	105300	27749	13059	16912	163020	119883	28418	17762	15983	182045
8	Haryana	64992	8683	9227	9695	92596	73728	8926	12205	11566	106425
9	Himachal Pradesh	9770	6163	2625	18755	37312	10881	6778	2769	15946	36375
10	Jammu and Kashmir	15480	0	7942	61501	84923	16666	0	8648	68207	93521
11	Jharkhand	20711	24680	11759	16714	73865	24844	27012	13763	17406	83025
12	Karnataka	111498	27145	9000	41936	189579	126883	29783	10941	22281	189888
13	<b>Kerala</b>	<b>58868</b>	<b>17332</b>	<b>10038</b>	<b>31650</b>	<b>117888</b>	<b>74098</b>	<b>17721</b>	<b>11770</b>	<b>30510</b>	<b>134098</b>
14	Madhya Pradesh	64297	58378	12126	36896	171697	72860	64107	13618	44595	195180
15	Maharashtra	227237	48261	17307	69327	362132	256526	51588	27128	68186	403427
16	Manipur	1903	5326	145	13822	21197	2400	5847	400	15801	24448
17	Meghalaya	2579	5105	694	6854	15232	2575	6264	731	6466	16035
18	Mizoram	787	3722	863	4927	10299	801	4083	836	5705	11426
19	Nagaland	1335	4329	265	6870	12800	1417	4647	291	9720	16075
20	Odisha	41467	33697	44585	21647	141396	46000	36978	48200	32789	163967
21	Punjab	38062	14330	5666	23400	81458	45588	14757	6302	28731	95378
22	Rajasthan	82803	44791	18547	43290	189431	98294	49211	22155	45318	214977
23	Sikkim	1195	3022	544	3461	8223	1336	3169	990	2925	8421
24	Tamil Nadu	121858	33580	11831	36609	203878	142800	33311	15537	39759	231407
25	Telangana	92910	13990	20557	28669	156127	108212	18394	25422	41002	193029
26	Tripura	2251	6250	351	10807	19660	2530	6099	386	12032	21047
27	Uttarakhand	14122	9897	2631	17051	43701	15371	9130	5521	21453	51474
28	Uttar Pradesh	160350	114894	15524	87963	378731	220655	146499	23406	108652	499213
29	Paschimbanga	73905	55940	2885	43301	176031	79347	61437	6672	50592	198047
30	Delhi	38350	0	800	8673	47823	47700	0	1000	12589	61289
31	Puducherry	3049	0	2090	3591	8730	3673	0	2174	2961	8807
	<b>All States</b>	<b>1521224</b>	<b>740118</b>	<b>257773</b>	<b>833748</b>	<b>3352863</b>	<b>1787189</b>	<b>829312</b>	<b>324092</b>	<b>916285</b>	<b>3856878</b>

Source: State Finances- A Study of Budgets of 2022-23, RBI



Refer Table B-18

Table B - 19 MAJOR COMPONENTS OF THE REVENUE EXPENDITURE OF ALL STATES											
₹ Crore											
Sl. No.	States	2019-20 Accounts					2020-21 Accounts				
		Development Exp.		Non-Development Expenditure	Grants-in-aid and Contributions *	Total Revenue Expenditure	Development Exp.		Non-Development Expenditure	Grants-in-aid and Contributions *	Total Revenue Expenditure
		Social Services	Economic Services				Social Services	Economic Services			
1	2	3	4	5	6	7	8	9	10	11	12
1	Andhra Pradesh	68101	24135	45222	16	137475	65988	37679	48990	20	152677
2	Arunachal Pradesh	4256	4131	3831	0	12219	4359	4511	4217	0	13088
3	Assam	29061	14040	22350	366	65817	29014	12236	22892	377	64520
4	Bihar	55333	26571	41628	2	123534	63808	29445	46239	2	139493
5	Chhattisgarh	26653	26609	19095	1120	73477	25066	24255	19586	1125	70033
6	Goa	4306	3330	3940	0	11576	4574	3468	4028	0	12070
7	Gujarat	59197	32115	49172	415	140899	60816	37424	52074	390	150704
8	Haryana	33726	19238	31884	0	84848	36164	19048	34734	0	89947
9	Himachal Pradesh	12047	6338	12335	10	30730	12844	7227	13454	9	33535
10	Jammu and Kashmir	17510	11917	23537	0	52963	19472	7641	25521	0	52634
11	Jharkhand	21448	16293	18714	1	56456	23347	16014	19903	0	59264
12	Karnataka	66373	52636	48824	6425	174257	61726	53629	55018	5681	176054
13	<b>Kerala</b>	<b>34045</b>	<b>9107</b>	<b>55504</b>	<b>6064</b>	<b>104720</b>	<b>44832</b>	<b>18761</b>	<b>50361</b>	<b>9492</b>	<b>123446</b>
14	Madhya Pradesh	64225	40493	39827	5900	150444	68757	42191	47885	5900	164733
15	Maharashtra	122947	56043	100050	21264	300305	122023	64336	103854	20396	310610
16	Manipur	2917	2322	4445	555	10239	3328	3421	5055	623	12428
17	Meghalaya	3724	2173	3668	0	9565	4347	3151	4001	0	11499
18	Mizoram	3393	2900	3161	0	9454	3178	2106	3231	0	8515
19	Nagaland	3030	3178	5429	0	11637	3139	2814	5100	0	11052
20	Odisha	43517	25586	28601	1434	99137	39901	25809	28271	1330	95311
21	Punjab	19484	14551	38614	3210	75860	21675	15445	43253	5971	86345
22	Rajasthan	68313	51986	56186	0	176485	74010	44156	60144	0	178309
23	Sikkim	2254	1428	2420	84	6185	2431	1428	2416	93	6369
24	Tamil Nadu	73999	42610	78137	15688	210435	89805	51809	78993	15796	236402
25	Telangana	45833	26525	36440	0	108798	48400	35335	39477	0	123212
26	Tripura	5478	1951	5680	268	13377	5905	2317	5859	287	14368
27	Uttarakhand	12593	4704	13844	1717	32859	14762	5571	14826	1932	37091
28	Uttar Pradesh	103849	62809	117675	14500	298833	109727	55551	119058	14208	298543
29	Paschimbanga	73089	27105	61931	450	162575	78847	27941	70684	450	177921
30	Delhi	22145	6530	7083	3879	39637	22693	8514	6295	2912	40414
31	Puducherry	2440	2083	2313	0	6836	2450	2378	2431	0	7260
	<b>All States</b>	<b>1105285</b>	<b>621436</b>	<b>981542</b>	<b>83368</b>	<b>2791632</b>	<b>1167386</b>	<b>665611</b>	<b>1037852</b>	<b>86995</b>	<b>2957844</b>

\* Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

Source: State Finances- A Study of Budgets of 2022-23, RBI

Table B - 19 (Contd...)

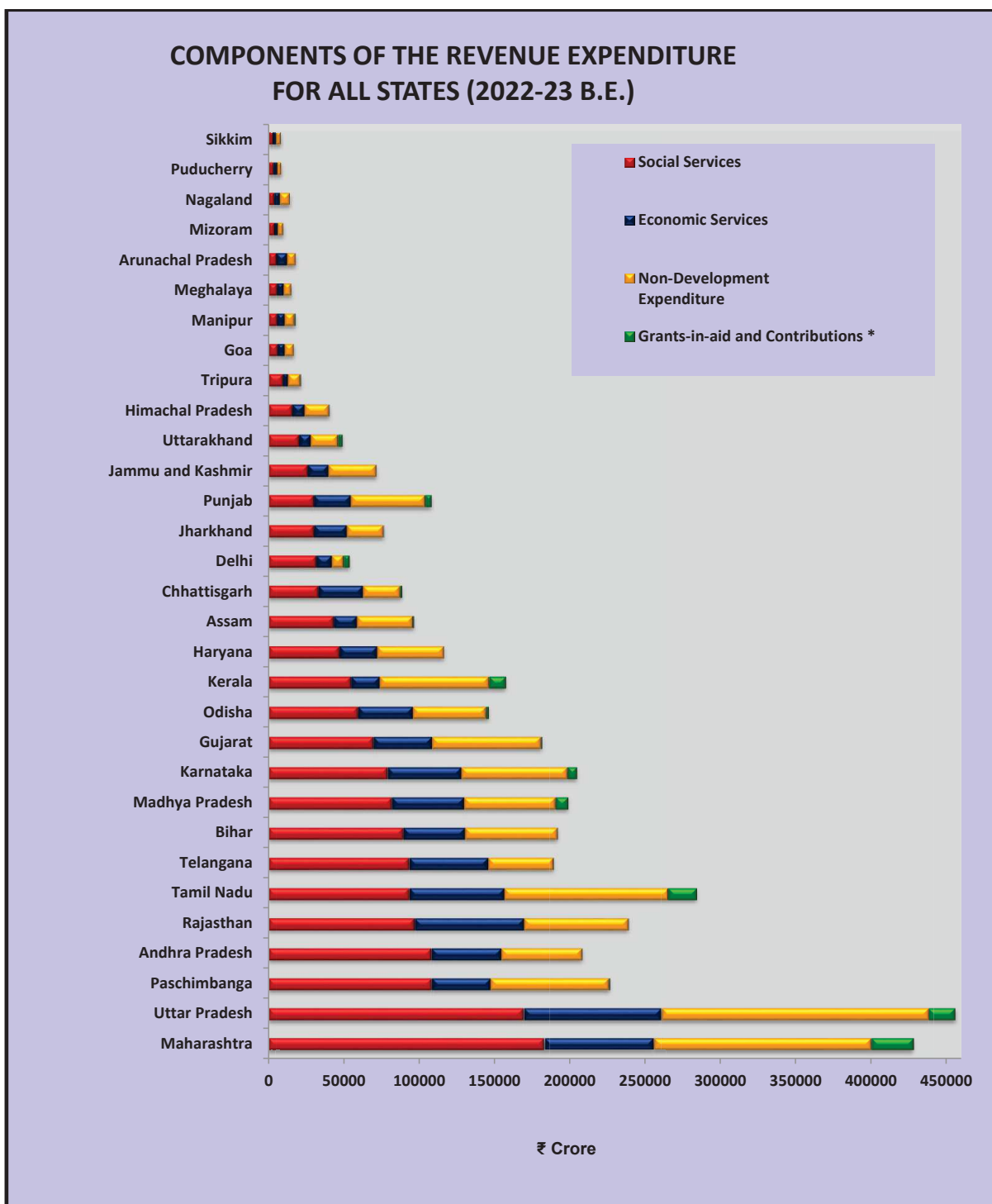
₹ Crore

Sl. No.	States	2021-22 RE					2022-23 B.E.				
		Development Exp.		Non-Development Expenditure	Grants-in-aid and Contributions *	Total Revenue Expenditure	Development Exp.		Non-Development Expenditure	Grants-in-aid and Contributions *	Total Revenue Expenditure
		Social Services	Economic Services				Social Services	Economic Services			
		13	14	15	16	17	18	19	20	21	22
1	Andhra Pradesh	82881	42709	48200	27	173818	108010	46098	54128	25	208261
2	Arunachal Pradesh	6209	6305	5181	0	17696	5353	7210	5639	0	18202
3	Assam	47026	18272	33608	847	99753	43479	15251	36900	726	96356
4	Bihar	105465	44581	56266	6	206318	89537	40704	61709	7	191957
5	Chhattisgarh	32654	28157	23093	1113	85016	33420	29263	24606	1083	88372
6	Goa	7235	4662	5540	0	17437	6312	4582	6022	0	16916
7	Gujarat	69943	37759	54128	476	162306	69725	38594	72176	545	181040
8	Haryana	42126	22549	40443	0	105119	47255	24943	44001	0	116199
9	Himachal Pradesh	15061	7487	14476	11	37034	16162	7861	16245	11	40279
10	Jammu and Kashmir	24782	11874	30581	0	67237	26351	13567	31697	0	71615
11	Jharkhand	29557	21481	22326	0	73364	30463	21579	24231	0	76273
12	Karnataka	74677	47722	67011	6404	195814	79124	48653	70759	6051	204587
13	<b>Kerala</b>	<b>51584</b>	<b>16385</b>	<b>72124</b>	<b>9710</b>	<b>149803</b>	<b>54899</b>	<b>18843</b>	<b>72271</b>	<b>11054</b>	<b>157066</b>
14	Madhya Pradesh	68664	48409	53024	7302	177398	81944	47548	61264	8159	198916
15	Maharashtra	167593	72879	126356	26029	392857	182824	72522	144247	28187	427780
16	Manipur	5520	4468	6545	630	17163	5890	5078	6368	579	17914
17	Meghalaya	5448	3956	4553	0	13956	5854	4473	5049	0	15376
18	Mizoram	4121	2923	3443	0	10487	3952	2385	3669	0	10007
19	Nagaland	3545	2890	5867	0	12302	3913	3701	6785	0	14399
20	Odisha	53870	30762	34213	1520	120365	59579	36114	48446	1588	145727
21	Punjab	29330	20944	47422	4750	102446	30325	24283	49207	4116	107932
22	Rajasthan	90979	65950	68192	0	225121	97026	72098	69342	0	238466
23	Sikkim	2761	1811	2772	117	7462	3208	1976	3043	128	8354
24	Tamil Nadu	94381	60609	85995	18166	259151	93547	62556	109115	18970	284188
25	Telangana	67787	45193	38741	10	151732	93489	52045	43730	10	189275
25	Tripura	8681	3264	8097	313	20355	10009	3179	8109	310	21607
26	Uttarakhand	16760	6166	16920	1620	41466	20634	7590	17978	2812	49013
27	Uttar Pradesh	127199	73610	139316	16500	356624	169118	91301	177670	18000	456089
28	Paschimbanga	104070	29236	75176	513	208995	108340	38660	78809	517	226327
29	Delhi	29928	9619	7586	3730	50862	32027	10082	7815	3764	53687
30	Puducherry	3105	3293	2853	0	9251	3428	2560	2688	0	8676
	<b>All States</b>	<b>1472941</b>	<b>795926</b>	<b>1200048</b>	<b>99794</b>	<b>3568709</b>	<b>1615196</b>	<b>855299</b>	<b>1363718</b>	<b>106641</b>	<b>3940854</b>

\* Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

Source: State Finances- A Study of Budgets of 2022-23, RBI

Budget in Brief 2023-24



\* Compensation and assignments to Local Bodies and Panchayati Raj Institutions  
Refer Table B-19

Table B - 20													
REVENUE SURPLUS / DEFICIT OF ALL STATES													
₹ Crore													
Sl. No.	States	2019-20			2020-21			2021-22 R.E.			2022-23 B.E.		
		Receipts	Expenditure	Surplus/Deficit	Receipts	Expenditure	Surplus/Deficit	Receipts	Expenditure	Surplus/Deficit	Receipts	Expenditure	Surplus/Deficit
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Andhra Pradesh	111034	137475	-26441	117136	152677	-35540	154273	173818	-19545	191225	208261	-17036
2	Arunachal Pradesh	14889	12219	2670	17124	13088	4036	24307	17696	6611	23839	18202	5637
3	Assam	64495	65817	-1322	65896	64520	1377	96042	99753	-3711	99663	96367	3295
4	Bihar	124233	123534	699	128168	139493	-11325	169111	206318	-37207	196705	191957	4748
5	Chhattisgarh	63869	73477	-9609	63176	70033	-6857	83981	85016	-1035	89073	88372	702
6	Goa	11357	11576	-219	11405	12070	-665	17418	17437	-19	17350	16916	434
7	Gujarat	142844	140899	1945	128156	150704	-22548	163020	162306	714	182045	181040	1006
8	Haryana	67858	84848	-16990	67561	89947	-22386	92596	105119	-12523	106425	116199	-9774
9	Himachal Pradesh	30738	30730	7	33438	33535	-97	37312	37034	278	36375	40279	-3903
10	Jammu and Kashmir	52609	52963	-354	52495	52634	-138	84923	67237	17686	93521	71615	21906
11	Jharkhand	58417	56456	1961	56150	59264	-3114	73865	73364	501	83025	76273	6752
12	Karnataka	175443	174257	1185	156716	176054	-19338	189579	195814	-6235	189888	204587	-14699
13	<b>Kerala</b>	<b>90225</b>	<b>104720</b>	<b>-14495</b>	<b>97617</b>	<b>123446</b>	<b>-25830</b>	<b>117888</b>	<b>149803</b>	<b>-31915</b>	<b>134098</b>	<b>157066</b>	<b>-22968</b>
14	Madhya Pradesh	147643	150444	-2801	146377	164733	-18356	171697	177398	-5701	195180	198916	-3736
15	Maharashtra	283190	300305	-17116	269468	310610	-41142	362132	392857	-30724	403427	427780	-24353
16	Manipur	10684	10239	446	12983	12428	554	21197	17163	4034	24448	17914	6533
17	Meghalaya	9414	9565	-152	10683	11499	-815	15232	13956	1275	16035	15376	660
18	Mizoram	9658	9454	204	7741	8515	-774	10299	10487	-188	11426	10007	1420
19	Nagaland	11423	11637	-214	11427	11052	375	12800	12302	497	16075	14399	1676
20	Odisha	101568	99137	2430	104387	95311	9076	141396	120365	21031	163967	145727	18239
21	Punjab	61575	75860	-14285	69048	86345	-17296	81458	102446	-20987	95378	107932	-12554
22	Rajasthan	140114	176485	-36371	134308	178309	-44002	189431	225121	-35689	214977	238466	-23489
23	Sikkim	4841	6185	-1344	5608	6369	-761	8223	7462	761	8421	8354	66
24	Tamil Nadu	174526	210435	-35909	174076	236402	-62326	203878	259151	-55273	231407	284188	-52781
25	Telangana	102544	108798	-6254	100914	123212	-22298	156127	151732	4395	193029	189275	3755
26	Tripura	11002	13377	-2375	13292	14368	-1075	19660	20355	-695	21047	21607	-560
27	Uttarakhand	30723	32859	-2136	38204	37091	1113	43701	41466	2235	51474	49013	2461
28	Uttar Pradesh	366393	298833	67560	296176	298543	-2367	378731	356624	22107	499213	456089	43124
29	West Bengal	142914	162575	-19661	148394	177921	-29527	176031	208995	-32964	198047	226327	-28280
30	Delhi	47136	6836	40300	41864	40414	1450	47823	50862	-3039	61289	53687	7601
31	Puducherry	6781	39637	-32856	6632	7260	-628	8730	9251	-521	8807	8676	131
	All States	<b>2670138</b>	<b>2791632</b>	<b>-121495</b>	<b>2586622</b>	<b>2957844</b>	<b>-371222</b>	<b>3352863</b>	<b>3568709</b>	<b>-215847</b>	<b>3856878</b>	<b>3940865</b>	<b>-83987</b>

Source: State Finances- A Study of Budgets of 2022-23, RBI

Table B-21									
Gross and Net Interest Payments As Percentage of Revenue Receipts									
Sl.No	States	Percentage of Interest Payments							
		2019-20		2020-21		2021-22 RE		2022-23 BE	
		Gross	Net	Gross	Net	Gross	Net	Gross	Net
1	2	3	4	5	6	7	8	9	10
1	Andhra Pradesh	15.90	15.87	17.09	17.07	14.26	14.24	11.16	11.12
2	Arunachal Pradesh	4.13	3.71	4.39	4.19	3.24		3.58	
3	Assam	6.88	5.85	7.89	7.53	7.35	6.47	7.56	7.25
4	Bihar	8.85	7.71	9.74	7.21	8.58	7.34	8.29	7.16
5	Chhattisgarh	7.78	7.42	8.92	8.77	8.02	7.64	8.11	7.81
6	Goa	12.90	12.35	12.92	12.21	10.87	10.46	11.46	11.02
7	Gujarat	15.72	14.08	18.89	18.22	15.55	14.48	14.90	13.59
8	Haryana	22.97	20.06	25.33	23.02	20.94	18.85	19.73	17.73
9	Himachal Pradesh	13.77	12.98	13.38	12.46	12.88	12.54	14.03	13.58
10	Jammu and Kashmir	11.19	11.15	12.14	12.11	8.35	8.35	7.94	7.94
11	Jharkhand	9.09	8.56	10.31	10.17	8.38	8.19	8.02	7.88
12	Karnataka	10.56	10.05	13.99	13.40	14.33	13.73	15.48	15.03
13	<b>Kerala</b>	<b>21.30</b>	<b>21.20</b>	<b>21.49</b>	<b>21.23</b>	<b>18.76</b>	<b>18.66</b>	<b>19.36</b>	<b>19.27</b>
14	Madhya Pradesh	9.63	9.33	10.87	10.71	11.67	11.54	11.36	11.24
15	Maharashtra	11.85	10.70	13.72	12.87	11.40	11.00	11.59	10.89
16	Manipur	6.21	6.15	6.41	6.39	4.22	4.21	3.94	3.88
17	Meghalaya	8.06	7.75	8.04	7.93	6.87	6.64	6.92	6.84
18	Mizoram	3.55	3.21	5.18	4.93	4.32	3.81	4.04	3.53
19	Nagaland	7.12	7.07	7.50	7.46	7.44	7.42	6.40	6.38
20	Odisha	5.97	4.51	6.36	5.16	4.26	3.37	5.16	4.27
21	Punjab	28.53	25.11	26.29	26.08	23.51	23.29	21.10	20.79
22	Rajasthan	16.87	14.13	18.76	16.76	14.92	14.03	13.41	12.52
23	Sikkim	10.53	7.56	9.78	7.52	8.38	7.94	8.70	8.01
24	Tamil Nadu	18.32	15.83	20.97	18.94	20.34	17.96	20.19	17.41
25	Telangana	14.03	14.01	16.69	16.66	11.26	11.19	9.80	9.73
26	Tripura	10.23	10.05	9.67	9.53	7.66	7.45	7.12	6.91
27	Uttarakhand	14.66	14.50	12.49	12.24	13.62	13.51	11.69	10.30
28	Uttar Pradesh	9.50	9.10	12.64	12.26	11.22	10.67	9.21	8.79
29	Paschimbanga	22.16	21.93	22.76	20.86	20.77	19.77	19.75	17.04
30	Delhi	5.84	4.98	6.86	5.75	6.85	5.96	5.34	4.36
31	Puducherry	10.18	8.71	11.42	10.41	10.25	9.46	9.32	7.71
	<b>All States</b>	<b>13.16</b>	<b>12.17</b>	<b>14.96</b>	<b>14.09</b>	<b>12.93</b>	<b>12.25</b>	<b>12.21</b>	<b>11.40</b>

Source: State Finances- A Study of Budgets of 2022-23, RBI



**Table B-22**  
**Gross Fiscal Deficit**

Sl.no	States	2019-20 Accounts						2020-21 Accounts						2021-22 RE						2022-23 BE					
		Receipts		Expenditure		Fiscal Deficit		Receipts		Expenditure		Fiscal Deficit		Receipts		Expenditure		Fiscal Deficit		Receipts		Expenditure		Fiscal Deficit	
		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
1	2																								
1	Andhra Pradesh	115389	155073	39684	118199	173367	55167	155324	193548	38224	191262	239986	48724												
2	Arunachal Pradesh	14896	15928	1032	17129	18216	1086	24317	25073	756	23498	24908	1060												
3	Assam	64503	79319	14816	65899	77007	11108	96055	133018	36963	99674	115028	15354												
4	Bihar	124263	136504	12241	128989	158816	29827	169541	246379	76838	197136	223021	25885												
5	Chhattisgarh	64130	82100	17970	63286	79108	15822	84301	99559	15257	89400	104000	14600												
6	Goa	11360	13248	1888	11408	14138	2730	17424	24154	6730	17388	21691	4303												
7	Gujarat	143280	167861	24581	138279	178717	40438	163270	192541	29270	182295	218408	36113												
8	Haryana	73305	103823	30519	68056	96742	28686	98468	125223	26754	112585	142204	29618												
9	Himachal Pradesh	30761	36363	5602	33464	39164	5700	37356	44447	7090	36420	46023	9602												
10	Jammu and Kashmir	52664	62910	10246	52497	63166	10668	84929	98191	13263	93526	109380	15854												
11	Jharkhand	58466	66500	8034	56199	71109	14911	73936	84919	10983	83101	94387	11286												
12	Karnataka	175690	213856	38166	157032	224129	67098	189710	238180	48470	189977	251541	61564												
13	<b>Kerala</b>	<b>90547</b>	<b>114385</b>	<b>23837</b>	<b>97915</b>	<b>138884</b>	<b>40970</b>	<b>118405</b>	<b>164800</b>	<b>46395</b>	<b>134471</b>	<b>173588</b>	<b>39117</b>												
14	Madhya Pradesh	147703	180673	32970	146450	196319	49870	174526	217313	42787	195204	247715	52511												
15	Maharashtra	284804	338691	53886	271080	342638	71558	364465	453547	89082	405806	495405	89598												
16	Manipur	10685	11394	709	12986	14878	1892	21201	24962	3761	24452	27200	2748												
17	Meghalaya	9445	10549	1104	10711	13315	2604	15262	16832	1570	16069	17917	1849												
18	Mizoram	9685	10909	1224	7774	9644	1869	10332	12089	1757	11460	12670	1210												
19	Nagaland	11424	12853	1428	11429	12730	1301	12801	14922	2121	16077	17429	1353												
20	Odisha	101855	120674	18819	105071	114857	9786	142791	145246	2455	164411	185999	21588												
21	Punjab	77645	94471	16826	69099	91683	22584	81684	114117	32433	96078	119913	23835												
22	Rajasthan	155804	193458	37654	134695	194071	59375	191811	253826	62015	215256	273468	58212												
23	Sikkim	4842	6923	2081	5609	7883	2274	8223	9964	1740	8421	9948	1527												
24	Tamil Nadu	179910	240089	60179	179322	273305	93983	209824	300651	90827	236638	333251	96614												
25	Telangana	102606	134356	31751	100973	149985	49012	156177	200896	44719	193089	245182	52093												
26	Tripura	11002	14264	3262	13294	15203	1909	19661	23026	3365	21048	25870	4821												
27	Uttarakhand	30741	38399	7657	38228	43667	5439	43724	48628	4904	51500	60003	8504												
28	Uttar Pradesh	372034	360951	-11083	297311	351933	54622	381063	455209	74146	501778	582956	81178												
29	West Bengal	142981	179812	36831	148544	193232	44688	176202	229454	53252	198232	260629	62397												
30	Delhi	47958	48375	417	42495	49203	6708	48223	62785	14562	61891	71085	9194												
31	Puducherry	6782	7163	381	6632	7504	872	8730	9527	797	8807	9231	424												
	<b>All States</b>	<b>2727161</b>	<b>3251872</b>	<b>524710</b>	<b>2610054</b>	<b>3414610</b>	<b>804557</b>	<b>3379736</b>	<b>4263024</b>	<b>883287</b>	<b>3877303</b>	<b>4760039</b>	<b>882736</b>												

Source: State Finances - A Study of Budgets of 2022-23, RBI

Table B-23 State wise Primary Deficit					
₹ Crore					
Sl.No	States	Primary Deficit(+)/Surplus(-)			
		2019-20	2020-21	2021-22 RE	2022-23 BE
1	2	3	4	5	6
1	Andhra Pradesh	22031	35150	16227	27384
2	Arunachal Pradesh	418	334	-32	207
3	Assam	10377	5909	29900	7820
4	Bihar	1250	17343	62321	9580
5	Chhattisgarh	12999	10189	8525	7378
6	Goa	423	1257	4836	2314
7	Gujarat	2133	16235	3926	8993
8	Haryana	14931	11571	7364	8624
9	Himachal Pradesh	1368	1228	2286	4498
10	Jammu and Kashmir	4359	4296	6169	8429
11	Jharkhand	2726	9120	4796	4625
12	Karnataka	19646	45177	21309	32170
13	<b>Kerala</b>	<b>4623</b>	<b>19994</b>	<b>24280</b>	<b>13151</b>
14	Madhya Pradesh	18754	33952	22746	30345
15	Maharashtra	20325	34588	47795	42835
16	Manipur	45	1060	2866	1785
17	Meghalaya	345	1745	524	738
18	Mizoram	881	1468	1312	748
19	Nagaland	614	444	1168	324
20	Odisha	12756	3142	-3575	13121
21	Punjab	-741	4432	13280	3713
22	Rajasthan	14011	34174	33760	29373
23	Sikkim	1572	1725	1051	795
24	Tamil Nadu	28198	57486	49367	49887
25	Telangana	17365	32171	27134	33181
26	Tripura	2137	624	1859	3322
27	Uttarakhand	3153	666	-1050	2486
28	Uttar Pradesh	-45896	17194	31641	35191
29	Paschimbanga	5163	10906	16690	23286
30	Delhi	-2335	3834	11287	5922
31	Puducherry	-309	115	-98	-396
	<b>All States</b>	<b>173321</b>	<b>417528</b>	<b>449668</b>	<b>411829</b>

Source: State Finances- A Study of Budgets of 2022-23, RBI

# Part-C

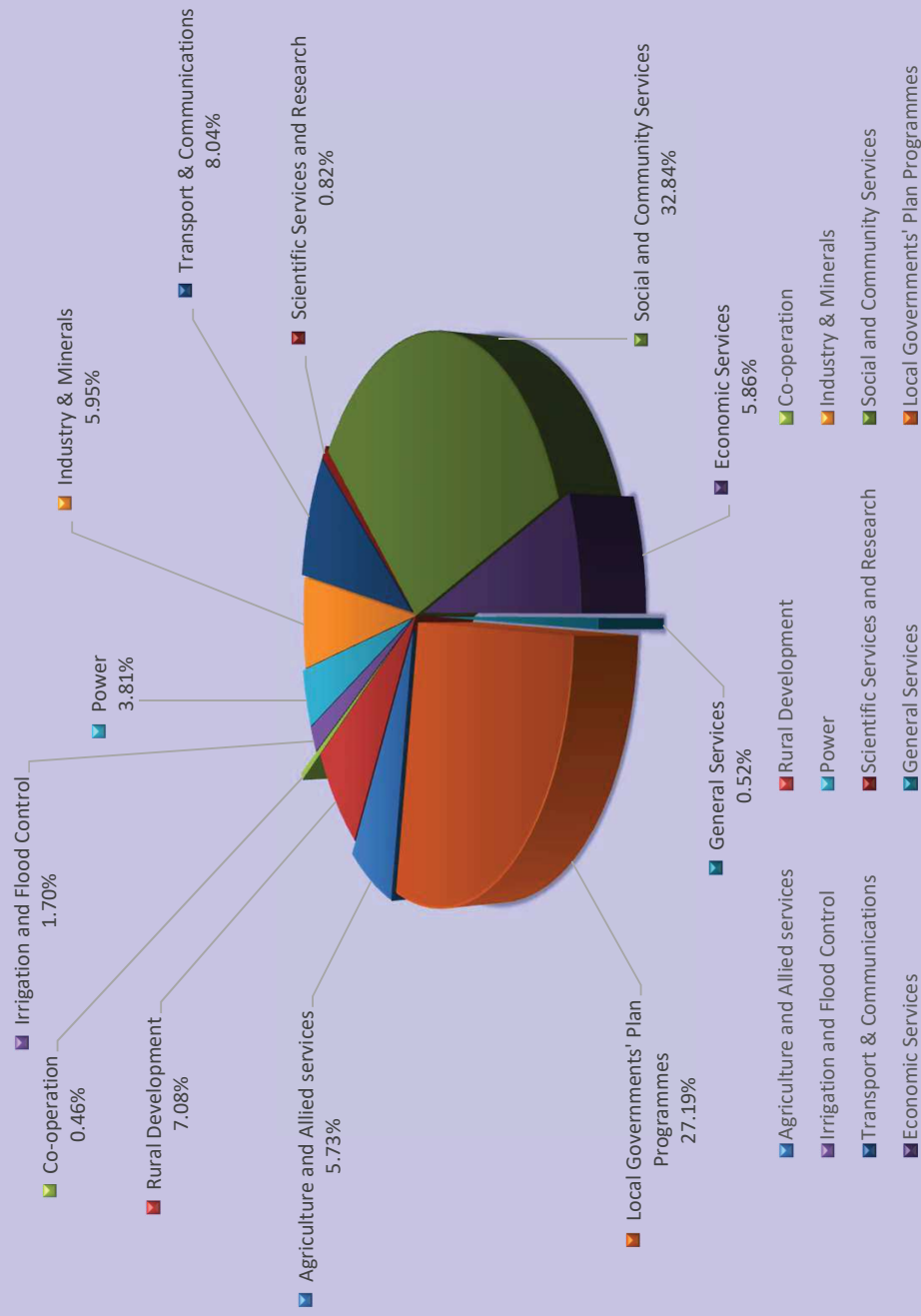
## **BUDGET IN BRIEF**



# **Overview of State Annual Plans**

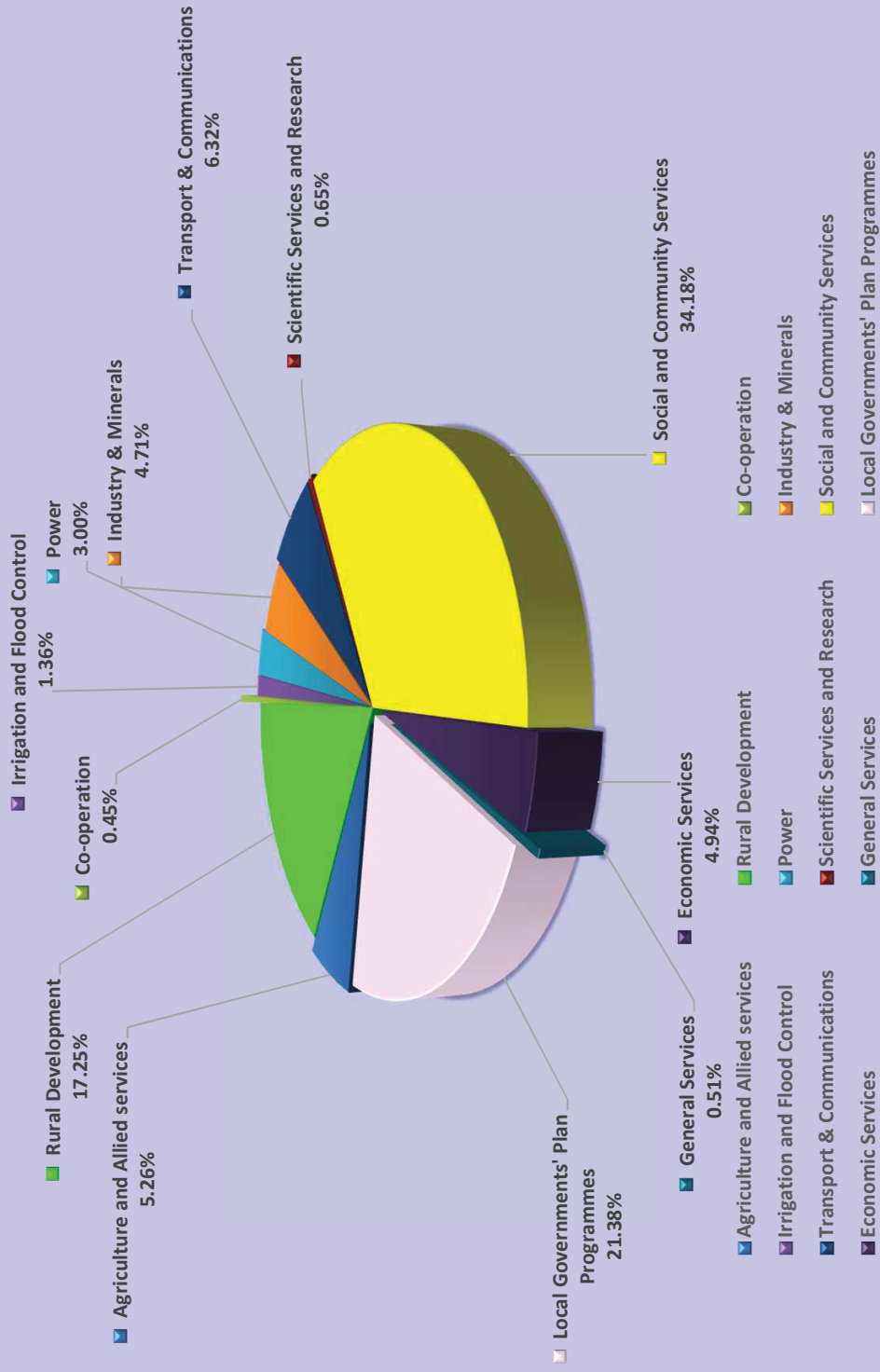
Table C-1 FOURTEENTH FIVE YEAR PLAN-KERALA Annual Plan 2023-24 (₹ in crore)						
Sl.No.	Head of Development	State	CSS	Gross Outlay	State Plan as % of State's Total Plan	As % of Gross Outlay
1	2	3	4	5	6	7
I	Agriculture and Allied Services	1739.67	290.40	2030.07	5.73%	5.26%
II	Rural Development	2149.03	4515.29	6664.32	7.08%	17.25%
III	Co-operation	140.50	34.91	175.41	0.46%	0.45%
IV	Irrigation and Flood Control	514.85	10.60	525.45	1.70%	1.36%
V	Power	1158.09	0.00	1158.09	3.81%	3.00%
VI	Industry and Minerals	1806.66	12.00	1818.66	5.95%	4.71%
VII	Transport and Communications	2442.89	0.00	2442.89	8.04%	6.32%
VIII	Scientific Services and Research	248.15	1.40	249.55	0.82%	0.65%
IX	Social and Community Services	9974.81	3227.82	13202.63	32.84%	34.18%
X	Economic Services	1778.92	128.97	1907.89	5.86%	4.94%
XI	General Services	158.43	37.80	196.23	0.52%	0.51%
XII	Local Governments' Plan Programmes	8258.00	0.00	8258.00	27.19%	21.38%
XIII	State's Annual Plan for 2023-24	30370.00	8259.19	38629.19	100.00%	100.00%
	Special Central Assistance to SCP/TSP	0.00	0.00	0.00		

### XIV FIVE YEAR PLAN - ANNUAL PLAN 2023-24 (STATE)



Refer Table C-1

### XIV FIVE YEAR PLAN - ANNUAL PLAN 2023-24 (GROSS)

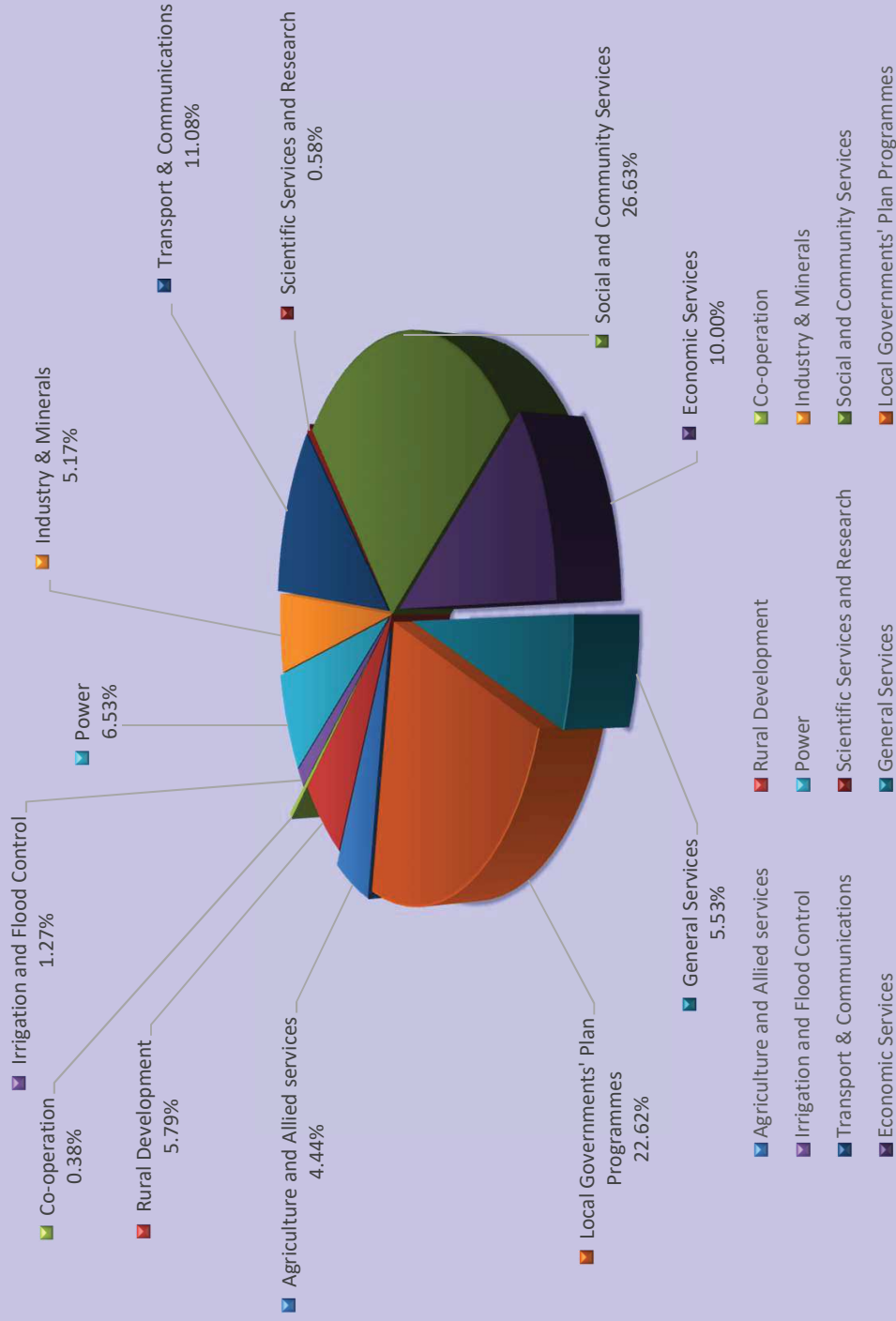


Refer Table C-1



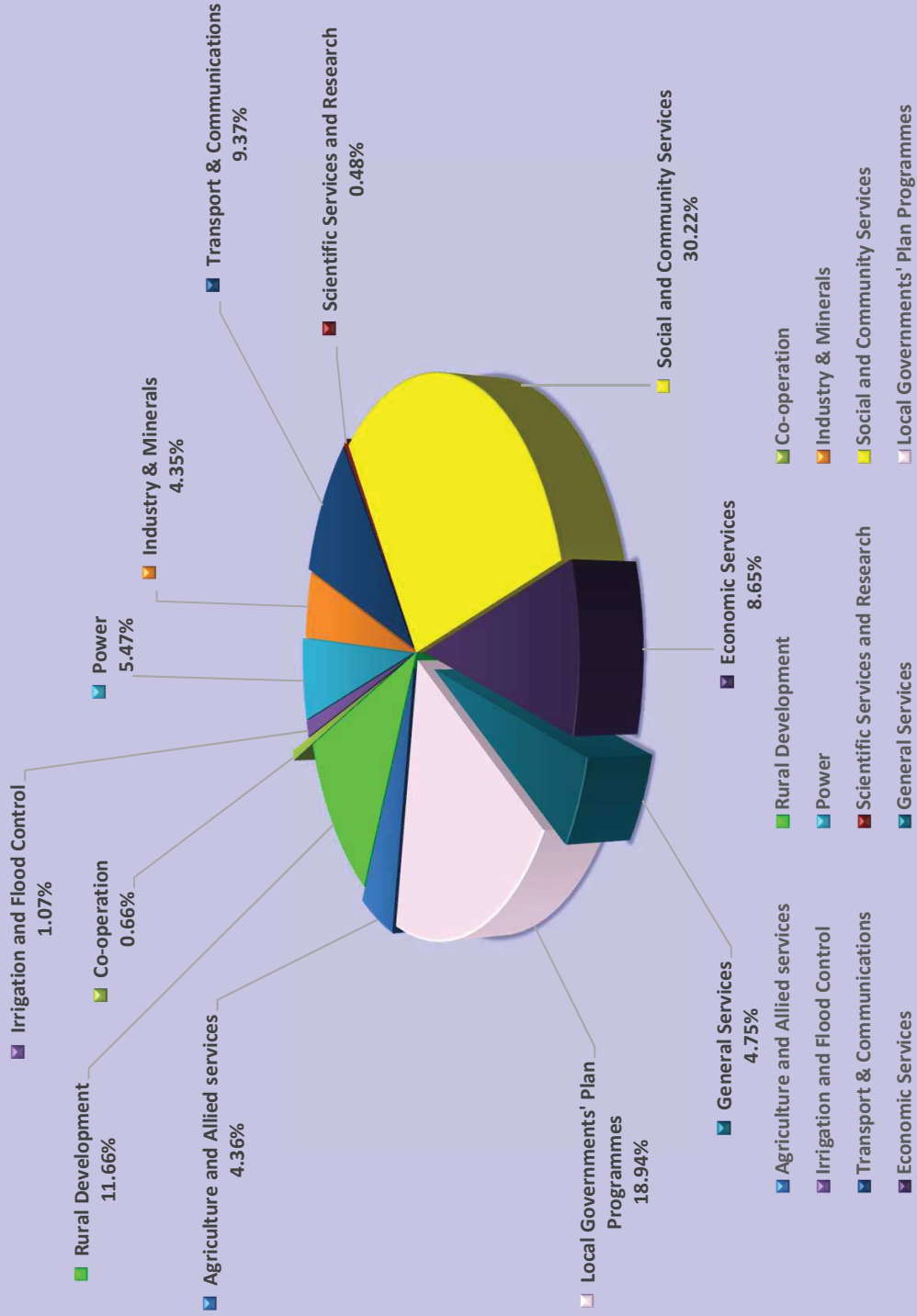
Table C-2							
XIV FIVE YEAR PLAN-KERALA (YEAR WISE SECTORAL CLASSIFICATION)							
(₹ in crore)							
Sl.No.	Head of Development	State		CSS		Gross Outlay	
		2022-23 RE	2023-24 BE	2022-23 RE	2023-24 BE	2022-23 RE	2023-24 BE
1	2	3	4	5	6	7	8
I	Agriculture and Allied Services	1282.48	1739.67	231.84	290.40	1514.32	2030.07
II	Rural Development	1789.87	2149.03	1022.96	4515.29	2812.83	6664.32
III	Co-operation	117.94	140.50	245.47	34.91	363.41	175.41
IV	Irrigation and Flood Control	347.05	514.85	0.91	10.60	347.96	525.45
V	Power	3289.41	1158.09	0.00	0.00	3289.41	1158.09
VI	Industry and Minerals	1709.39	1806.66	12.00	12.00	1721.39	1818.66
VII	Transport and Communications	5098.19	2442.89	79.50	0.00	5177.69	2442.89
VIII	Scientific Services and Research	143.42	248.15	1.06	1.40	144.48	249.55
IX	Social and Community Services	8152.72	9974.81	3215.41	3227.82	11368.13	13202.63
X	Economic Services	5030.13	1778.92	96.23	128.97	5126.36	1907.89
XI	General Services	3602.99	158.43	60.12	37.80	3663.11	196.23
XII	Local Governments' Plan Programmes	7135.94	8258.00	0.00	0.00	7135.94	8258.00
XIII	TOTAL	37699.53	30370.00	4965.50	8259.19	42665.03	38629.19
Special Central Assistance to SCP/TSP		13.94	0.00	0.00	0.00	13.94	0.00
Grand Total		37713.47	30370.00	4965.50	8259.19	42678.97	38629.19

### XIV FIVE YEAR PLAN KERALA (YEAR WISE SECTORAL CLASSIFICATION) (STATE)



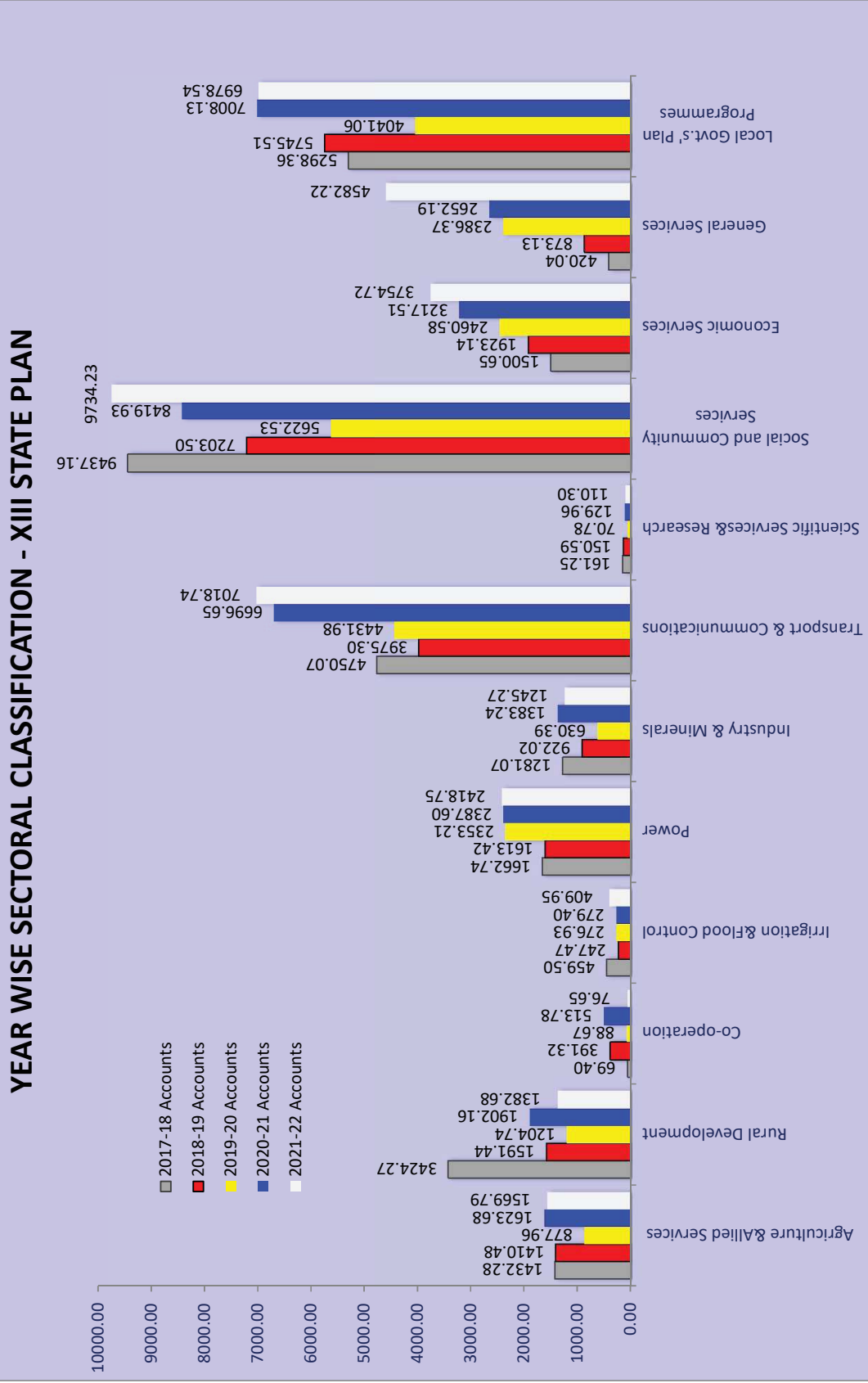
Refer Table C-2

### XIV FIVE YEAR PLAN KERALA (YEAR WISE SECTORAL CLASSIFICATION) (GROSS)

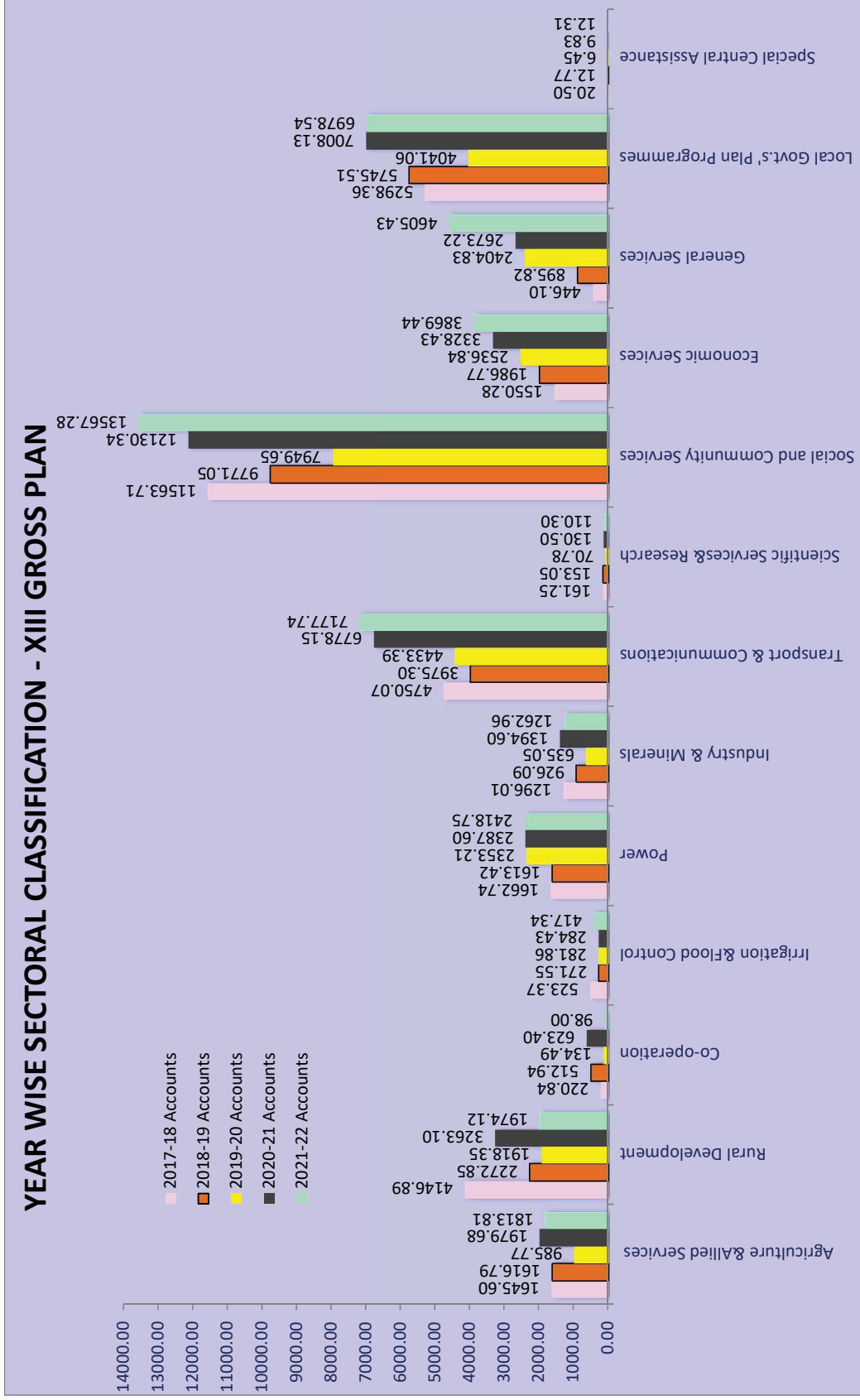


Refer Table C-2

Table C-3 THIRTEENTH FIVE YEAR PLAN-(KERALA 2017-2022) ( ₹ in crore )																				
Sl. No.	Head of Development	XIII Plan Out lay	State Plan						CSS						GROSS PLAN OUTLAY					
			2017-18 Accts	2018-19 Accts	2019-20 Accts	2020-21 Accts	2021-22 Accts	2017-18 Accts	2018-19 Accts	2019-20 Accts	2020-21 Accts	2021-22 Accts	2017-18 Accts	2018-19 Accts	2019-20 Accts	2020-21 Accts	2021-22 Accts			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18			
I	Agriculture and Allied services	10053.81	1432.28	1410.48	877.96	1623.68	1569.79	213.32	206.31	107.81	356.00	244.02	1645.60	1616.79	985.77	1979.68	1813.81			
II	Rural Development	28275.28	3424.27	1591.44	1204.74	1902.16	1382.68	722.62	681.41	713.61	1360.94	591.44	4146.89	2272.85	1918.35	3263.10	1974.12			
III	Co-operation	1042.79	69.40	391.32	88.67	513.78	76.65	151.44	121.62	45.82	109.62	21.35	220.84	512.94	134.49	623.40	98.00			
IV	Irrigation and Flood Control	3144.34	459.50	247.47	276.93	279.40	409.95	63.87	24.08	4.93	5.03	7.39	523.37	271.55	281.86	284.43	417.34			
V	Power	8109.53	1662.74	1613.42	2353.21	2387.60	2418.75	0.00	0.00	0.00	0.00	0.00	1662.74	1613.42	2353.21	2387.60	2418.75			
VI	Industry and Minerals	7510.05	1281.07	922.02	630.39	1383.24	1245.27	14.94	4.07	4.66	11.36	17.69	1296.01	926.09	635.05	1394.60	1262.96			
VII	Transport and Communications	10129.87	4750.07	3975.30	4431.98	6696.65	7018.74	0.00	0.00	1.41	81.50	159.00	4750.07	3975.30	4433.39	6778.15	7177.74			
VIII	Scientific Services and Research	1509.44	161.25	150.59	70.78	129.96	110.30	0.00	2.46	0.00	0.54	0.00	161.25	153.05	70.78	130.50	110.30			
IX	Social & Community Services	66618.64	9437.16	7203.50	5622.53	8419.93	9734.23	2126.55	2567.55	2327.12	3710.41	3833.05	11563.71	9771.05	7949.65	12130.34	13567.28			
X	Economic Services	13128.96	1500.65	1923.14	2460.58	3217.51	3754.72	49.63	63.63	76.26	110.92	114.72	1550.28	1986.77	2536.84	3328.43	3869.44			
XI	General Services	987.14	420.04	873.13	2386.37	2652.19	4582.22	26.06	22.69	18.46	21.03	23.21	446.10	895.82	2404.83	2673.22	4605.43			
XII	Local Governments' Plan Programmes	35165.50	5298.36	5745.51	4041.06	7008.13	6978.54	0.00	0.00	0.00	0.00	0.00	5298.36	5745.51	4041.06	7008.13	6978.54			
	<b>TOTAL</b>	185678.35	29896.79	26047.32	24445.20	36214.23	39281.84	3368.43	3693.82	3300.08	5767.35	5011.87	33265.22	29741.14	27745.28	41981.58	44293.71			
XIII	Special Central Assistance	128.00	20.50	12.77	6.45	9.83	12.31	0.00	0.00	0.00	0.00	0.00	20.50	12.77	6.45	9.83	12.31			
	<b>Grand Total</b>	185806.35	29917.29	26060.09	24451.65	36224.06	39294.15	3368.43	3693.82	3300.08	5767.35	5011.87	33285.72	29753.91	27751.73	41991.41	44306.02			

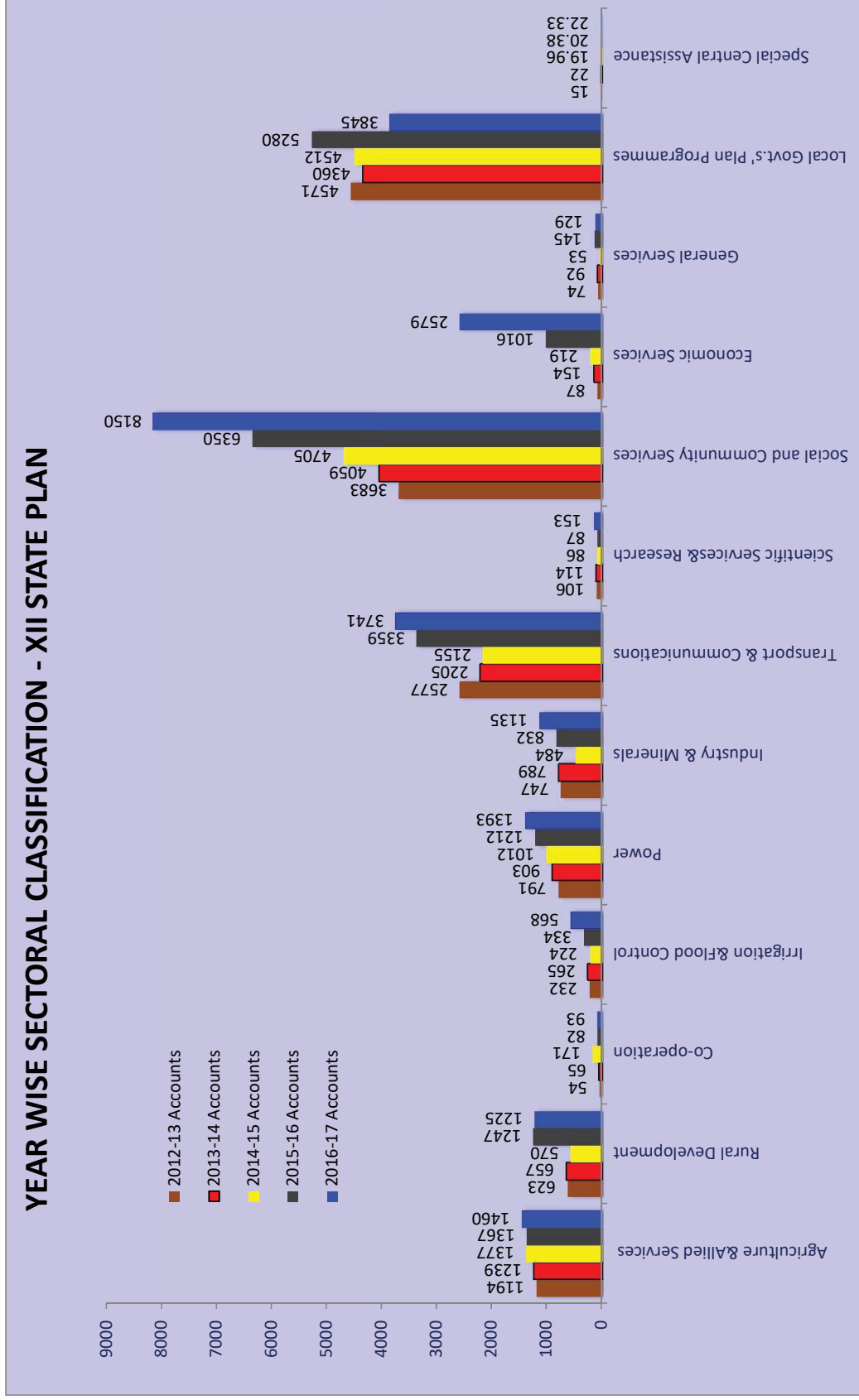


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Table C-4																				
TWELFTH FIVE YEAR PLAN - KERALA (2012-2017)																				
(₹ in crore.)																				
Sl.N o.	Head of Development	Gross XII PLAN OUTLAY	STATE PLAN						CSS						GROSS PLAN OUTLAY					
			2012-13 Accounts	2013-14 Accounts	2014-15 Accounts	2015-16 Accounts	2016-17 Accounts	2012-13 Accounts	2013-14 Accounts	2014-15 Accounts	2015-16 Accounts	2016-17 Accounts	2012-13 Accounts	2013-14 Accounts	2014-15 Accounts	2015-16 Accounts	2016-17 Accounts			
I	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18			
I	Agriculture and Allied services	8699.08	1193.99	1238.85	1376.55	1366.70	1460.27	127.87	104.65	152.32	211.64	320.48	1321.86	1343.50	1528.87	1578.34	1780.75			
II	Rural Development	10111.72	622.59	656.56	570.05	1247.40	1225.10	1.85	15.52	1908.27	1583.29	560.30	624.44	672.08	2478.32	2830.69	1785.40			
III	Co-operation	616.78	53.62	64.86	171.39	82.08	92.60	36.04	28.51	74.39	35.56	43.06	89.66	93.37	245.78	117.64	135.66			
IV	Irrigation and Flood Control	3339.00	232.29	264.69	223.58	334.28	568.33	79.83	27.00	54.87	146.54	98.34	312.12	291.69	278.45	480.82	666.67			
V	Power	6848.05	790.87	903.29	1011.77	1211.59	1393.16	0.00	0.00	0.00	0.00	0.00	790.87	903.29	1011.77	1211.59	1393.16			
VI	Industry & Minerals	4762.43	746.96	788.63	484.20	831.70	1135.16	15.70	18.81	166.69	14.09	14.00	762.66	807.44	650.89	845.79	1149.16			
VII	Transport & Communications	7550.72	2576.64	2204.81	2154.58	3359.44	3741.29	13.02	21.65	29.88	0.00	0.13	2589.66	2226.46	2184.46	3359.44	3741.42			
VIII	Scientific Services and Research	798.00	105.61	114.23	85.71	87.15	152.70	0.00	0.00	0.00	0.00	0.00	105.61	114.23	85.71	87.15	152.70			
IX	Social and Community Services	43497.47	3682.69	4059.05	4705.31	6349.51	8149.89	1284.78	1242.58	1963.33	2136.01	2550.60	4967.47	5301.63	6668.64	8485.52	10700.49			
X	Economic Services	7826.83	86.72	154.33	218.94	1015.73	2578.85	27.20	46.62	51.34	37.92	67.71	113.92	200.95	270.28	1053.65	2646.56			
XI	General Services	505.74	73.86	92.35	53.29	145.40	128.61	5.71	15.76	10.98	28.45	21.81	79.57	108.11	64.27	173.85	150.42			
XII	Local Governments' Plan Programmes	22228.00	4571.08	4359.64	4511.89	5279.71	3844.76	0.00	0.00	0.00	0.00	0.00	4571.08	4359.64	4511.89	5279.71	3844.76			
	<b>TOTAL</b>	<b>116783.82</b>	<b>14736.92</b>	<b>14901.29</b>	<b>15567.26</b>	<b>21310.69</b>	<b>24470.72</b>	<b>1592.00</b>	<b>1521.10</b>	<b>4412.07</b>	<b>4193.50</b>	<b>3676.43</b>	<b>16328.92</b>	<b>16422.39</b>	<b>19979.33</b>	<b>25504.19</b>	<b>28147.15</b>			
XIII	Special Central Assistance	141.75	15.04	21.50	19.96	20.38	22.33	0.00	0.00	0.00	0.00	0.00	15.04	21.50	19.96	20.38	22.33			
	<b>Grand Total</b>	<b>116925.57</b>	<b>14751.96</b>	<b>14922.79</b>	<b>15587.22</b>	<b>21331.07</b>	<b>24493.05</b>	<b>1592.00</b>	<b>1521.10</b>	<b>4412.07</b>	<b>4193.50</b>	<b>3676.43</b>	<b>16343.96</b>	<b>16443.89</b>	<b>19999.29</b>	<b>25524.57</b>	<b>28169.48</b>			



Refer Table C-4

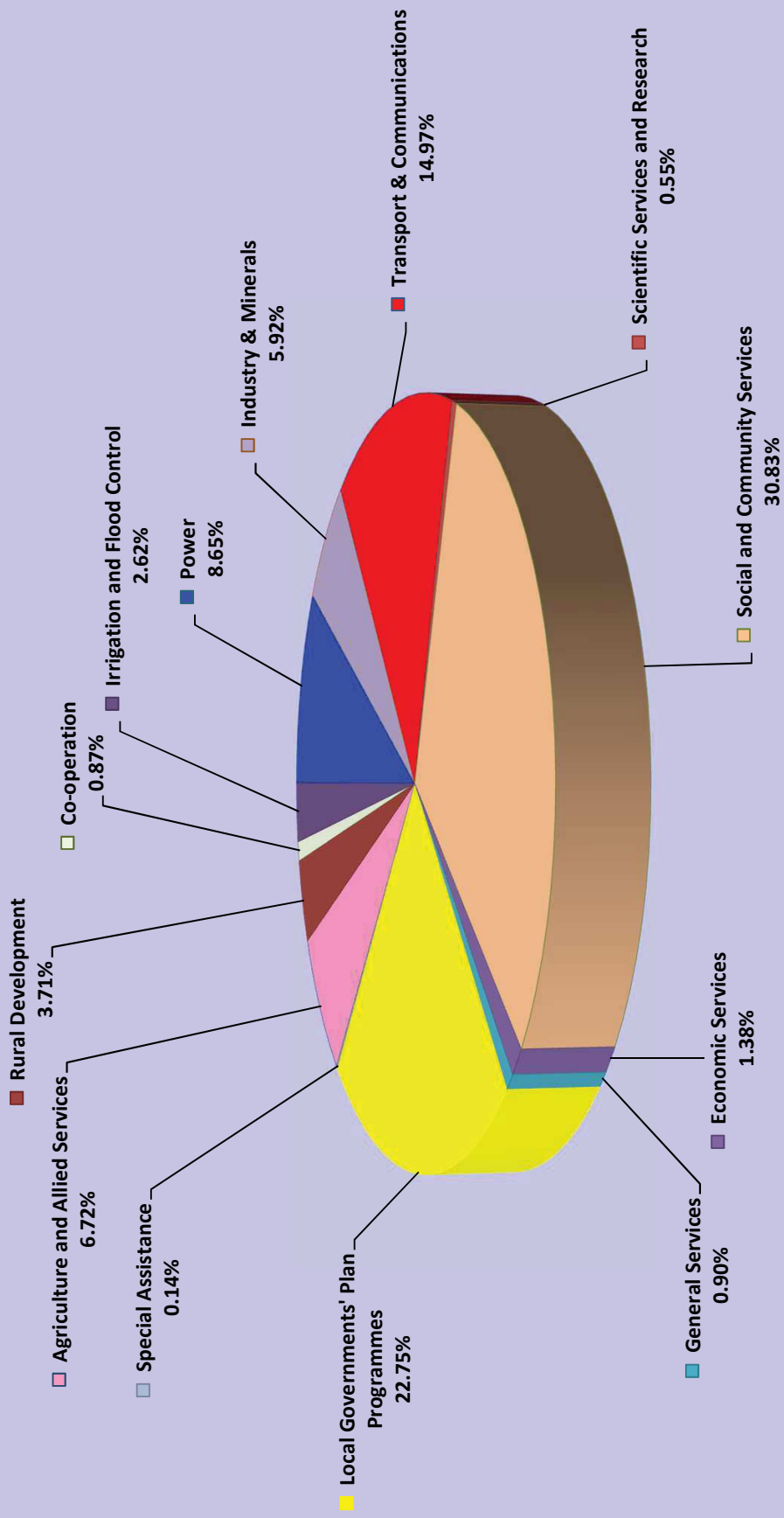


Sl. No.		Head of Development	XI <sup>th</sup> Plan Outlay	STATE PLAN								CSS								GROSS PLAN OUTLAY							
				2007-08 Accounts	2008-09 Accounts	2009-10 Accounts	2010-11 Accounts	2011-12 Accounts	2007-08 Accounts	2008-09 Accounts	2009-10 Accounts	2010-11 Accounts	2011-12 Accounts	2007-08 Accounts	2008-09 Accounts	2009-10 Accounts	2010-11 Accounts	2011-12 Accounts	2007-08 Accounts	2008-09 Accounts	2009-10 Accounts	2010-11 Accounts	2011-12 Accounts				
I	2		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18									
I		Agriculture and Allied services	2536.11	236.25	459.16	512.39	633.53	964.63	88.33	89.32	83.57	81.75	102.09	324.58	548.48	595.96	715.28	1066.72									
II		Rural Development	2189.31	292.43	296.34	425.87	342.62	422.31	0.55	2.81	6.97	1.53	4.50	292.98	299.15	432.84	344.15	426.81									
III		Co-operation	113.00	7.67	13.80	32.12	57.25	37.79	49.23	80.02	46.18	58.05	38.66	56.90	93.82	78.30	115.30	76.45									
IV		Irrigation and Flood Control	2258.59	195.35	276.25	264.10	259.04	204.35	9.50	6.98	16.80	31.29	5.29	204.85	283.23	280.90	290.33	209.64									
V		Power	5347.13	575.05	803.20	784.37	928.88	1094.07	2.50	0.00	0.00	0.00	0.00	577.55	803.20	784.37	928.88	1094.07									
VI		Industry & Minerals	1411.33	374.69	512.52	456.55	802.30	665.90	15.29	10.18	6.55	5.24	13.83	389.98	522.70	463.10	807.54	679.73									
VII		Transport & Communications	2967.48	914.12	900.44	1366.40	1771.54	2245.70	1.77	1.43	11.81	15.25	13.63	915.89	901.87	1378.22	1786.79	2259.33									
VIII		Scientific Services and Research	463.34	21.89	43.38	64.62	52.68	81.76	0.00	0.00	0.00	0.00	0.00	21.89	43.38	64.62	52.68	81.76									
IX		Social and Community Services	9692.14	1530.19	1909.64	2340.91	2308.30	2917.87	598.98	675.48	772.60	756.26	1108.98	2129.17	2585.12	3113.51	3064.56	4026.85									
X		Economic Services	1558.23	90.13	61.23	277.56	75.04	78.60	12.44	12.69	14.12	17.26	27.07	102.57	73.91	291.69	92.30	105.67									
XI		General Services	256.34	56.04	50.69	59.89	77.60	159.93	3.83	7.11	4.88	6.83	8.55	59.87	57.79	64.77	84.43	168.48									
XII		Local Governments' Plan Programmes	11629	1396.59	1815.90	2195.67	2715.80	2885.98	0.00	0.00	0.00	0.00	0.00	1396.59	1815.90	2195.67	2715.80	2885.98									
		<b>TOTAL</b>	<b>40422.0</b>	<b>5690.40</b>	<b>7142.54</b>	<b>8780.47</b>	<b>10024.57</b>	<b>11758.89</b>	<b>782.42</b>	<b>886.02</b>	<b>963.48</b>	<b>973.46</b>	<b>1322.60</b>	<b>6472.82</b>	<b>8028.56</b>	<b>9743.95</b>	<b>10998.04</b>	<b>13081.49</b>									
XIII		Special Central Assistance	0.00	15.58	13.61	11.72	13.85	12.90	0.00	0.00	0.00	0.00	0.00	15.58	13.61	11.72	13.85	12.90									
		<b>Grand Total</b>	<b>40422</b>	<b>5705.98</b>	<b>7156.14</b>	<b>8792.19</b>	<b>10038.43</b>	<b>11771.79</b>	<b>782.42</b>	<b>886.02</b>	<b>963.48</b>	<b>973.46</b>	<b>1322.60</b>	<b>6488.40</b>	<b>8042.16</b>	<b>9755.67</b>	<b>11011.89</b>	<b>13094.39</b>									

Table C-5  
ELEVENTH FIVE YEAR PLAN - KERALA (2007-2012)

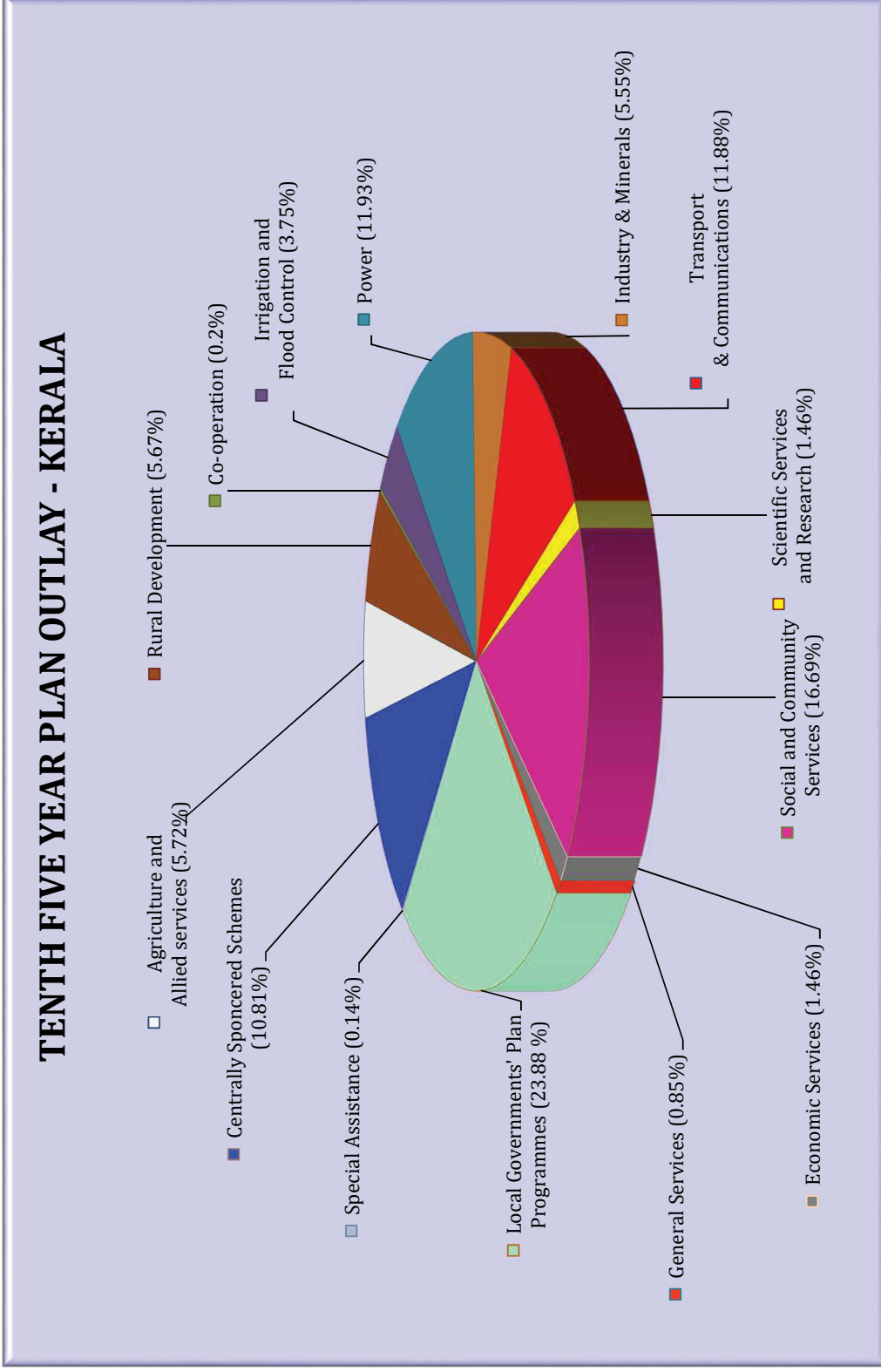
( ₹ in crore )

## ELEVENTH FIVE YEAR PLAN OUTLAY - KERALA

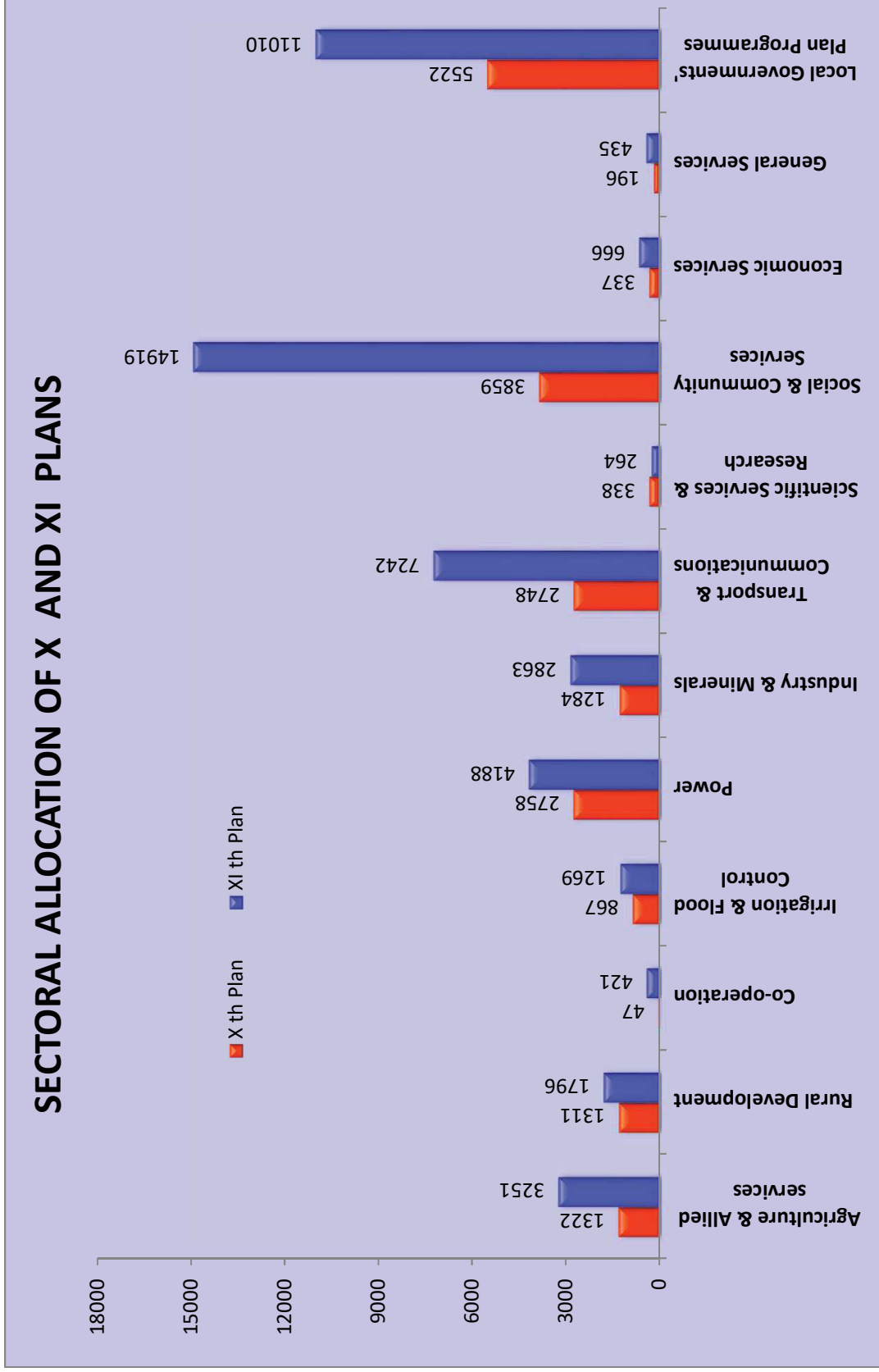


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Table C-6 TENTH FIVE YEAR PLAN -ANNUAL PLANS - KERALA (2002-2007) ( ₹ in crore )														
Sl. No.	Head of Development	X <sup>th</sup> Plan Proposed Outlay	Tenth Five Year Plan											
			2002-03 Accounts	%	2003-04 Accounts	%	2004-05 Accounts	%	2005-06 Accounts	%	2006-07 Accounts	%	Total	%
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
I	Agriculture and Allied services	1025.00	271.11	6.14	178.26	4.31	235.71	5.24	225.51	4.75	411.00	7.72	1321.59	5.72
II	Rural Development	669.75	168.08	3.81	229.89	5.56	312.10	6.93	287.12	6.05	314.19	5.90	1311.39	5.67
III	Co-operation	100.00	12.14	0.27	9.53	0.23	11.52	0.26	6.98	0.15	7.11	0.13	47.26	0.20
IV	Irrigation and Flood Control	930.00	155.41	3.52	168.69	4.08	168.36	3.74	222.15	4.68	152.22	2.86	866.82	3.75
V	Power	3500.00	739.26	16.75	331.41	8.02	437.23	9.71	559.79	11.79	690.48	12.96	2758.16	11.93
VI	Industry & Minerals	1328.75	211.96	4.80	249.28	6.03	284.39	6.32	205.64	4.33	332.28	6.24	1283.54	5.55
VII	Transport & Communications	2660.00	476.45	10.80	451.01	10.92	532.76	11.84	646.76	13.62	640.95	12.03	2747.92	11.88
VIII	Scientific Services and Research	120.00	3.80	0.09	105.58	2.56	135.85	3.02	52.01	1.10	40.46	0.76	337.70	1.46
IX	Social and Community Services	4360.45	759.25	17.20	606.02	14.67	727.12	16.16	880.84	18.55	885.90	16.63	3859.13	16.69
X	Economic Services	1168.05	122.78	2.78	72.27	1.75	37.47	0.83	69.22	1.46	35.64	0.67	337.38	1.46
XI	General Services	138.00	28.54	0.65	26.09	0.63	33.68	0.75	66.77	1.41	41.29	0.78	196.37	0.85
XII	Local Governments' Plan Programmes	8000.00	1004.59	22.76	1284.22	31.08	991.00	22.02	1008.15	21.23	1233.80	23.16	5521.76	23.88
	<b>TOTAL</b>	<b>24000.00</b>	<b>3953.36</b>	<b>89.57</b>	<b>3712.24</b>	<b>89.85</b>	<b>3907.18</b>	<b>86.81</b>	<b>4230.93</b>	<b>89.09</b>	<b>4785.31</b>	<b>89.83</b>	<b>20589.02</b>	<b>89.05</b>
XIII	Special Central Assistance		14.66	0.33	5.60	0.14	4.68	0.10	4.13	0.09	3.61	0.07	32.68	0.14
	Centrally Sponsored Schemes		445.52	10.09	413.78	10.02	588.92	13.08	514.02	10.82	538.03	10.10	2500.27	10.81
	<b>Grand Total</b>	<b>24000.00</b>	<b>4413.54</b>	<b>100</b>	<b>4131.62</b>	<b>100</b>	<b>4500.79</b>	<b>100</b>	<b>4749.08</b>	<b>100</b>	<b>5326.95</b>	<b>100</b>	<b>23121.98</b>	<b>100</b>



Refer Table C-6



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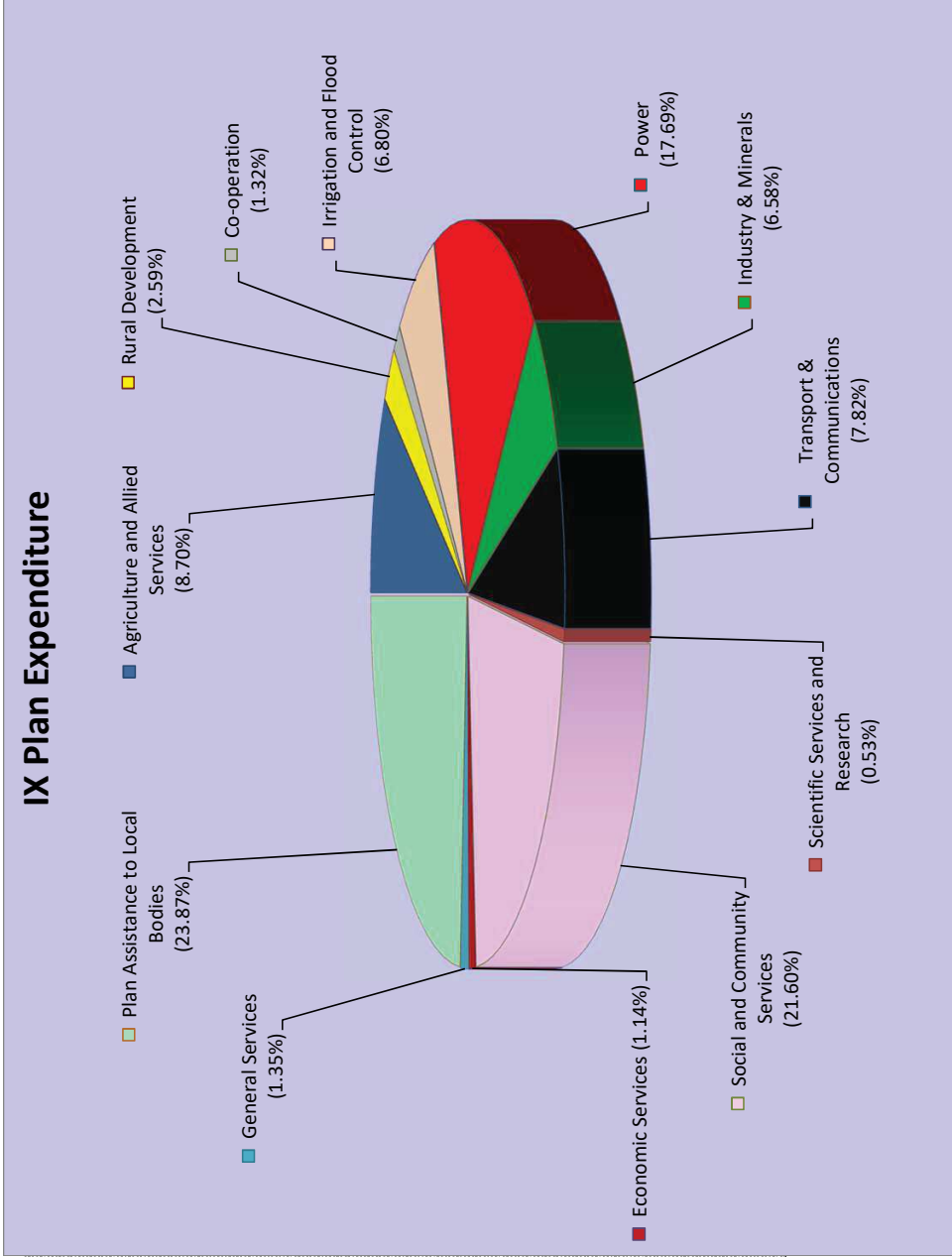
Table C-7 NINTH FIVE YEAR PLAN -ANNUAL PLANS - KERALA ( ₹ in crore )													
Sl.No.	Head of Development	1997-98 Accounts	%	1998-99 Accounts	%	1999-2000 Accounts	%	2000-01 Accounts	%	2001-02 Accounts	%	Total	%
I	2	3	4	5	6	7	8	9	10	11	12	13	14
I	Agriculture and Allied services	272.12 (+) 3.45 @	8.48	311.57 (+) 4.20 @	8.73	284.22	8.20	294.27	8.94	263.70	9.24	1425.87 (+) 7.65 @	8.70
II	Rural Development	84.21 (+) 9.88 *	2.62	78.44 (+) 11.13 *	2.20	69.11	1.99	83.42	2.54	108.93	3.82	424.11 (+) 21.01 *	2.59
III	Co-operation	40.20	1.25	35.90	1.01	54.37	1.57	50.22	1.53	35.58	1.25	216.27	1.32
IV	Irrigation and Flood Control	238.47	7.43	240.59	6.74	239.88	6.92	218.86	6.65	177.02	6.21	1114.82	6.80
V	Power	548.60	17.09	666.42	18.68	603.68	17.42	624.28	18.97	456.38	16.00	2899.35	17.69
VI	Industry & Minerals	267.69	8.34	252.33	7.07	235.67	6.80	182.78	5.55	140.17	4.91	1078.64	6.58
VII	Transport & Communications	267.98	8.35	227.13	6.37	267.89	7.73	245.03	7.45	274.13	9.61	1282.17	7.82
VIII	Scientific Services and Research	12.11	0.38	17.17	0.48	17.95	0.52	20.48	0.62	18.47	0.65	86.18	0.53
IX	Social and Community Services	673.11 (+) 0.70 **	20.96	722.00 (+) 0.70 **	20.24	771.58	22.27	727.70	22.11	644.95	22.61	3539.35 (+) 1.40 **	21.60
		(+) 8.70 *		(+) 8.91 *		(+) 11.01 *		(+) 11.91 *		(+) 2.25 *		(+) 42.78 *	
X	Economic Services	11.36	0.35	24.21	0.68	20.29	0.59	41.97	1.28	89.20	3.13	187.02	1.14
XI	General Services	53.00	1.65	52.95	1.48	49.61	1.43	42.16	1.28	24.05	0.84	221.77	1.35
XII	Local Governments' Plan Programmes	741.87	23.11	938.87	26.32	850.89	24.56	759.48	23.08	620.14	21.74	3911.26	23.87
	<b>TOTAL</b>	<b>3210.71</b> (+) 3.45 @ (+) 18.58 * (+) 0.70 **	<b>100</b>	<b>3567.58</b> (+) 4.20 @ (+) 20.04 * (+) 0.70 **	<b>100</b>	<b>3465.14</b>	<b>100</b>	<b>3290.66</b> (+) 11.91 *	<b>100</b>	<b>2852.73</b> (+) 2.25 *	<b>100</b>	<b>16386.81</b> (+) 7.65 @ (+) 63.78 * (+) 1.40 **	<b>100</b>

\* :Special Central Assistance

\*\* :Share of ESI

@ :Xth Finance Commission Award

(+): Additional Central Assistance

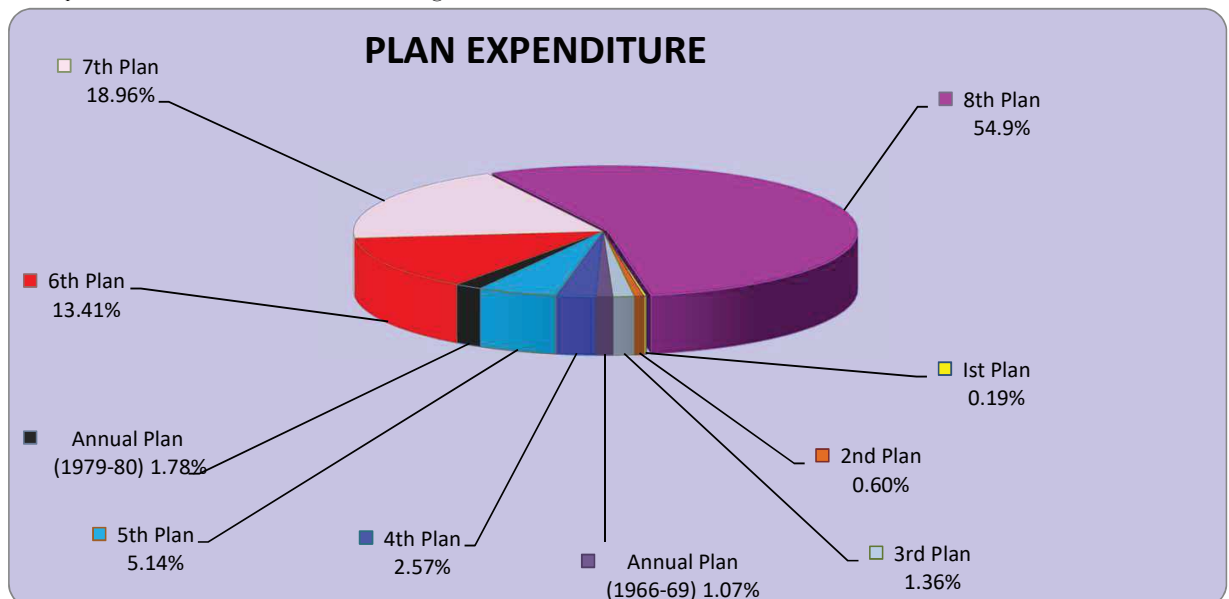


Ref Table C-7

Table C-8											
FIVE YEAR PLANS OF KERALA - ACTUAL EXPENDITURE											
(₹ in crore)											
Sl. No	Head of Development	Ist Plan	2nd Plan	3rd Plan	Annual Plan	4th Plan	5th Plan	Annual Plan	6th Plan	7th Plan	8th Plan
		1951-56	1956-61	1961-66	1966-69	1969-74	74-78 & Anl Plan 78-79	1979-80	1980-85	1985-90	1992-97
1	2	3	4	5	6	7	8	9	10	11	12
1	Agricultural and Allied Services	2.49	7.95	25.86	32.90	44.20	103.71	37.82	331.60	397.68	1296.70
		0	0	0	0	0	*1.01	0	*19.05	*33.37	1.40 @
	Percentage	9.62	9.90	14.20	22.80	12.80	15.20	15.79	19.46	16.92	18.17
2	Co-operation	0	5.41	10.98	6.00	11.99	7.83	2.75	38.10	30.96	85.73
		0	0	0	0	0	*0.22	0	*0.47	0	0
	Percentage	0	6.70	6.00	4.20	3.50	1.20	1.15	2.14	1.22	1.16
3	Irrigation and Power	15.71	32.74	76.34	54.42	143.29	265.66	81.71	601.77	798.38	2785.02
		0	0	0	0	*11.40	*6.14	*3.32	*16.35	*14.28	*22.06
	Percentage	60.68	40.80	41.90	37.70	44.70	39.30	35.50	34.31	31.91	38.07
4	Industry and Mining	0.50	6.04	14.37	13.35	25.02	77.24	43.67	166.30	272.61	869.36
		0	0	0	0	*1.00	*0.71	0	*0.17	0	0
	Percentage	1.93	7.50	7.90	9.20	7.50	11.30	18.23	9.24	10.70	11.79
5	Transport and Communication	3.36	7.18	11.96	10.67	30.76	47.88	16.25	118.61	273.58	622.32
		0	0	0	0	0	*0.02	1.72	0	0	0
	Percentage	12.98	9.00	6.60	7.40	8.90	6.90	7.50	6.58	10.74	8.44
6	Social Services	3.83	20.19	41.70	26.61	77.66	164.24	49.07	468.49	605.30	1504.07
		0	0	0	0	0	0	0	*9.10	*58.85	*29.85
	Percentage	14.79	25.20	22.90	18.40	22.50	23.80	20.56	26.60	26.08	20.83
7	Economic Services	0	0	0	0	0	1.55	0.59	5.51	18.80	22.36
		0	0	0	0	0	*2.58	0	0	0	0
	Percentage	0	0	0	0	0	0.60	0.25	0.31	0.74	0.30
8	General Services	0	0	0	0	0	9.3	2.45	24.57	41.28	91.03
		0	0	0	0	0	0	0	0	*1.82	
	Percentage	0	0	0	0	0	1.30	1.02	1.36	1.69	1.24
9	Miscellaneous	0	0.71	1.10	0.42	0.44	1.97				
		0	0	0	0	0	*0.94				
	Percentage	0	0.90	0.50	0.30	0.10	0.40				
<b>Total State Plan</b>		<b>25.89</b>	<b>80.22</b>	<b>182.31</b>	<b>144.37</b>	<b>345.76</b>	<b>691.00</b>	<b>239.54</b>	<b>1801.62</b>	<b>2546.91</b>	<b>7373.93</b>
Percentage		100	100	100	100	100	100	100	100	100	100

Source: Statistics for Planning 1998- Dept. of Eco. & Stat., Eighth Five Year Plan and Accounts of Govt. of Kerala

\* Special Central Assistance \*\* ESI Contribution @ X Finance Commission Award



Refer Table C-8



# **Part – D**

## **OVERVIEW OF STATE BUDGET FROM 1982-83**



OVERVIEW OF STATE BUDGET FROM 1982-83											
Items	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	( ₹ in crore )	
	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
<b>A Revenue Receipts</b>	<b>810.19</b>	<b>934.26</b>	<b>1124.99</b>	<b>1344.17</b>	<b>1502.53</b>	<b>1586.09</b>	<b>1897.06</b>	<b>2047.64</b>	<b>2402.93</b>		
1 State Own Tax Revenue	438.34	486.77	621.65	730.50	813.90	925.23	1065.47	1232.51	1340.34		
2 State Own Non-Tax Revenue	116.42	118.28	133.42	141.73	163.86	188.53	181.36	174.44	208.82		
3 Central Govt. Transfers	255.43	329.21	369.92	471.94	524.77	472.33	650.23	640.69	853.77		
i) Share of Central Taxes	185.94	209.48	233.28	208.49	339.19	289.33	436.80	455.90	486.26		
ii) Grant-in- Aid	69.49	119.73	136.64	263.45	185.58	183.00	213.43	184.79	367.51		
<b>B Revenue Expenditure</b>	<b>783.40</b>	<b>992.44</b>	<b>1138.66</b>	<b>1445.34</b>	<b>1654.77</b>	<b>1780.68</b>	<b>2061.00</b>	<b>2298.09</b>	<b>2824.95</b>		
1 Of which Interest Payments	61.38	91.49	121.07	127.15	177.28	213.17	244.44	293.00	340.64		
<b>C Revenue surplus(+)/deficit(-) (A-B)</b>	<b>26.79</b>	<b>-58.18</b>	<b>-13.67</b>	<b>-101.17</b>	<b>-152.24</b>	<b>-194.59</b>	<b>-163.94</b>	<b>-250.45</b>	<b>-422.02</b>		
<b>D Capital Expenditure(Net)</b>	<b>-128.47</b>	<b>-208.13</b>	<b>-167.05</b>	<b>-205.82</b>	<b>-211.04</b>	<b>-167.40</b>	<b>-180.29</b>	<b>-232.29</b>	<b>-255.97</b>		
<b>E Loan Disbursements(Net)</b>	<b>-21.22</b>	<b>-33.00</b>	<b>-51.55</b>	<b>-42.33</b>	<b>-77.50</b>	<b>-86.10</b>	<b>-67.90</b>	<b>-121.79</b>	<b>-120.56</b>		
<b>F Fiscal Deficit (C+D+E)</b>	<b>-122.90</b>	<b>-299.31</b>	<b>-232.27</b>	<b>-349.32</b>	<b>-440.78</b>	<b>-448.09</b>	<b>-412.13</b>	<b>-604.53</b>	<b>-798.55</b>		
<b>G Primary Deficit (F-B(1))</b>	<b>-61.52</b>	<b>-207.82</b>	<b>-111.20</b>	<b>-222.17</b>	<b>-263.50</b>	<b>-234.92</b>	<b>-167.69</b>	<b>-311.53</b>	<b>-457.91</b>		
<b>H Borrowings and Other Liabilities</b>	<b>166.14</b>	<b>294.50</b>	<b>235.76</b>	<b>353.09</b>	<b>367.66</b>	<b>480.19</b>	<b>387.67</b>	<b>612.28</b>	<b>807.38</b>		
i) Public Debt (Net)	139.39	246.67	207.64	281.26	205.96	258.62	235.10	368.43	481.48		
ii) Public Account (Net)	26.75	47.83	28.12	71.83	161.70	221.57	152.57	243.85	325.90		

OVERVIEW OF STATE BUDGET FROM 1982-83											
Items	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000	(₹ in crore)	
	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
<b>A Revenue Receipts</b>	<b>2852.13</b>	<b>3318.73</b>	<b>3922.05</b>	<b>4666.43</b>	<b>5423.56</b>	<b>6145.08</b>	<b>7124.11</b>	<b>7200.59</b>	<b>7943.81</b>		
1 State Own Tax Revenue	1673.95	1886.97	2344.87	2799.10	3382.68	3898.50	4501.05	4649.56	5193.51		
2 State Own Non-Tax Revenue	234.72	279.40	323.22	396.35	535.49	513.80	558.00	560.13	532.77		
3 Central Govt. Transfers	943.46	1152.36	1253.96	1470.98	1505.39	1732.78	2065.06	1990.90	2217.53		
i) Share of Central Taxes	576.42	686.95	751.18	838.42	1036.96	1242.65	1271.74	1382.30	1535.22		
ii) Grant-in- Aid	367.04	465.41	502.78	632.56	468.43	490.13	793.32	608.60	682.31		
<b>B Revenue Expenditure</b>	<b>3216.46</b>	<b>3656.14</b>	<b>4293.36</b>	<b>5066.30</b>	<b>5826.38</b>	<b>6788.10</b>	<b>8241.12</b>	<b>9228.08</b>	<b>11566.00</b>		
1 Of which Interest Payments	483.42	542.51	687.16	819.67	924.15	1103.41	1286.09	1446.26	1952.27		
<b>C Revenue surplus (+)/deficit(-) (A-B)</b>	<b>-364.33</b>	<b>-337.41</b>	<b>-371.31</b>	<b>-399.87</b>	<b>-402.82</b>	<b>-643.02</b>	<b>-1117.01</b>	<b>-2027.49</b>	<b>-3622.19</b>		
<b>D Capital Expenditure(Net)</b>	<b>-286.12</b>	<b>-277.90</b>	<b>-363.33</b>	<b>-446.01</b>	<b>-563.47</b>	<b>-617.13</b>	<b>-738.87</b>	<b>-651.63</b>	<b>-648.18</b>		
<b>E Loan Disbursements(Net)</b>	<b>-152.98</b>	<b>-116.68</b>	<b>-200.52</b>	<b>-262.76</b>	<b>-336.37</b>	<b>-276.92</b>	<b>-552.08</b>	<b>-330.61</b>	<b>-264.22</b>		
<b>F Fiscal Deficit (C+D+E)</b>	<b>-803.43</b>	<b>-731.99</b>	<b>-935.16</b>	<b>-1108.64</b>	<b>-1302.66</b>	<b>-1537.07</b>	<b>-2407.96</b>	<b>-3009.73</b>	<b>-4534.59</b>		
<b>G Primary Deficit (F-B(1))</b>	<b>-320.01</b>	<b>-189.48</b>	<b>-248.00</b>	<b>-288.97</b>	<b>-378.51</b>	<b>-433.66</b>	<b>-1121.87</b>	<b>-1563.47</b>	<b>-2582.32</b>		
<b>H Borrowings and Other Liabilities</b>	<b>757.67</b>	<b>890.54</b>	<b>850.12</b>	<b>1082.72</b>	<b>1292.94</b>	<b>1529.57</b>	<b>2542.23</b>	<b>2865.91</b>	<b>4436.58</b>		
i) Public Debt (Net)	492.76	616.95	433.72	956.47	919.16	858.86	992.24	1496.87	1565.90		
ii) Public Account (Net)	264.91	273.59	416.40	126.25	373.78	670.71	1549.99	1369.04	2870.68		

Items		OVERVIEW OF STATE BUDGET FROM 1982-83					
		(₹ in crore)					
		2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
		Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
<b>A</b>	<b>Revenue Receipts</b>	<b>8730.86</b>	<b>9056.39</b>	<b>10637.39</b>	<b>11815.37</b>	<b>13500.49</b>	<b>15294.53</b>
1	State Own Tax Revenue	5870.26	5923.42	7302.54	8088.78	8963.65	9778.62
2	State Own Non-Tax Revenue	659.09	543.38	681.26	806.98	819.09	936.78
3	Central Govt. Transfers	2201.51	2589.59	2653.59	2919.61	3717.75	4579.13
	i) Share of Central Taxes	1585.61	1614.26	1715.22	2012.00	2404.95	2518.20
	ii) Grant-in- Aid	615.90	975.33	938.37	907.61	1312.80	2060.93
<b>B</b>	<b>Capital Receipts</b>	<b>4114.62</b>	<b>3487.57</b>	<b>4780.36</b>	<b>5611.95</b>	<b>4547.14</b>	<b>4233.20</b>
1	Recoveries of Loans	117.14	55.35	77.29	72.90	95.23	51.50
2	Other Receipts	0.00	0.00	0.00	0.00	0.02	0.00
3	Borrowings and Other Liabilities	3997.48	3432.22	4703.07	5539.05	4451.89	4181.70
	i) Public Debt (Net)	2090.83	1959.70	2592.98	4766.99	4038.15	4001.07
	ii) Public Account (Net)	1906.65	1472.52	2110.09	665.39	546.24	330.92
	iii) Draw down of cash balance	-119.69	-162.81	286.97	106.67	-132.50	-150.29
<b>C</b>	<b>Total Receipts (A+B)</b>	<b>12845.48</b>	<b>12543.96</b>	<b>15417.75</b>	<b>17427.32</b>	<b>18047.63</b>	<b>19527.73</b>
<b>D</b>	<b>Non Plan Expenditure</b>	<b>10019.95</b>	<b>9908.11</b>	<b>11731.22</b>	<b>14308.02</b>	<b>14094.45</b>	<b>15227.21</b>
1	On Revenue Account	9937.41	9896.51	11701.81	13101.08	14063.39	15200.96
	a. Of which Interest Payments	2257.60	2489.47	2946.77	3328.30	3612.54	3799.25
2	On Capital Account	82.54	11.60	29.41	1206.94	31.06	26.25
	i) Capital outlay	82.54	11.60	29.41	32.73	24.66	-0.57
	ii) Loan Disbursements	0.00	0.00	0.00	1174.21	6.40	26.82
<b>E</b>	<b>Plan Expenditure (including CSS)</b>	<b>2705.84</b>	<b>2473.04</b>	<b>3973.50</b>	<b>3119.30</b>	<b>3953.18</b>	<b>4300.52</b>
1	On Revenue Account	1940.49	1765.52	3054.24	2394.59	3106.01	3222.72
2	On Capital Account	765.35	707.52	919.26	724.71	847.17	1077.80
	i) Capital outlay	765.35	707.52	919.26	724.71	847.17	817.51
	ii) Loan Disbursements	0.00	0.00	0.00	0.00	0.00	260.29
<b>F</b>	<b>Total Expenditure (D+E)</b>	<b>12725.79</b>	<b>12381.15</b>	<b>15704.72</b>	<b>17427.32</b>	<b>18047.63</b>	<b>19527.73</b>
1	On Revenue Account	11877.90	11662.03	14756.05	15495.67	17169.40	18423.68
2	On Capital Account	847.89	719.12	948.67	1931.65	878.23	1104.05
	i) Capital outlay	847.89	719.12	948.67	757.44	871.83	816.94
	ii) Loan Disbursements	0.00	0.00	0.00	1174.21	6.40	287.11
<b>G</b>	<b>Revenue surplus(+)/deficit(-) A-F(1)</b>	<b>-3147.04</b>	<b>-2605.64</b>	<b>-4118.66</b>	<b>-3680.30</b>	<b>-3668.91</b>	<b>-3129.15</b>
<b>H</b>	<b>Fiscal Deficit (A+B(1)+B(2))-F</b>	<b>-3877.79</b>	<b>-3269.41</b>	<b>-4990.04</b>	<b>-5539.05</b>	<b>-4451.89</b>	<b>-4181.70</b>
<b>I</b>	<b>Primary Deficit (H-D(1a))</b>	<b>-1620.19</b>	<b>-779.94</b>	<b>-2043.27</b>	<b>-2210.75</b>	<b>-839.35</b>	<b>-382.45</b>

Items		OVERVIEW OF STATE BUDGET FROM 1982-83					
		(₹ in crore)					
		2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
		Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
<b>A</b>	<b>Revenue Receipts</b>	<b>18186.62</b>	<b>21106.79</b>	<b>24512.18</b>	<b>26109.40</b>	<b>30990.95</b>	<b>38010.36</b>
1	State Own Tax Revenue	11941.82	13668.95	15990.18	17625.02	21721.69	25718.60
2	State Own Non-Tax Revenue	937.57	1209.55	1559.29	1852.22	1930.79	2592.18
3	Central Govt. Transfers	5307.23	6228.29	6962.71	6632.16	7338.47	9699.58
	i) Share of Central Taxes	3212.04	4051.70	4275.52	4398.78	5141.85	5990.36
	ii) Grant-in- Aid	2095.19	2176.59	2687.19	2233.38	2196.62	3709.22
<b>B</b>	<b>Capital Receipts</b>	<b>3889.92</b>	<b>6152.59</b>	<b>6390.97</b>	<b>7959.04</b>	<b>7799.29</b>	<b>12885.72</b>
1	Recoveries of Loans	66.10	44.85	35.64	38.47	44.23	54.90
2	Other Receipts	1.94	7.53	9.11	48.96	24.61	16.05
3	Borrowings and Other Liabilities	3821.88	6100.21	6346.22	7871.61	7730.45	12814.77
	i) Public Debt (Net)	4252.80	4210.87	5271.05	4850.46	5213.87	6905.90
	ii) Public Account (Net)	-287.56	1891.23	915.87	3061.84	2524.71	5307.63
	iii) Draw down of cash balance	-143.36	-1.89	159.30	-40.69	-8.13	601.24
<b>C</b>	<b>Total Receipts (A+B)</b>	<b>22076.54</b>	<b>27259.38</b>	<b>30903.15</b>	<b>34068.44</b>	<b>38790.24</b>	<b>50896.08</b>
<b>D</b>	<b>Non Plan Expenditure</b>	<b>18631.85</b>	<b>22710.51</b>	<b>25441.28</b>	<b>27283.03</b>	<b>31509.53</b>	<b>41754.09</b>
1	On Revenue Account	18516.13	22614.35	25012.00	26953.32	30469.07	40717.41
	a. Of which Interest Payments	4189.70	4329.65	4659.69	5292.48	5689.66	6293.60
2	On Capital Account	115.72	96.16	429.28	329.71	1040.46	1036.68
	i) Capital outlay	16.68	22.87	24.84	157.23	598.03	454.82
	ii) Loan Disbursements	99.04	73.29	404.44	172.48	442.43	581.86
<b>E</b>	<b>Plan Expenditure (including CSS)</b>	<b>3444.69</b>	<b>4548.87</b>	<b>5461.87</b>	<b>6785.41</b>	<b>7280.71</b>	<b>9141.99</b>
1	On Revenue Account	2308.44	2277.29	3211.86	4179.05	4195.74	5327.21
2	On Capital Account	1136.25	2271.58	2250.01	2606.36	3084.97	3814.78
	i) Capital outlay	885.90	1451.71	1670.76	1902.16	2765.66	3398.10
	ii) Loan Disbursements	250.35	819.87	579.25	704.20	319.31	416.68
<b>F</b>	<b>Total Expenditure (D+E)</b>	<b>22076.54</b>	<b>27259.38</b>	<b>30903.15</b>	<b>34068.44</b>	<b>38790.24</b>	<b>50896.08</b>
1	On Revenue Account	20824.57	24891.64	28223.86	31132.37	34664.81	46044.62
2	On Capital Account	1251.97	2367.74	2679.29	2936.07	4125.43	4851.46
	i) Capital outlay	902.58	1474.58	1695.60	2059.39	3363.69	3852.92
	ii) Loan Disbursements	349.39	893.16	983.69	876.68	761.74	998.54
<b>G</b>	<b>Revenue surplus(+)/deficit(-) A-F(1)</b>	<b>-2637.95</b>	<b>-3784.85</b>	<b>-3711.68</b>	<b>-5022.97</b>	<b>-3673.86</b>	<b>-8034.26</b>
<b>H</b>	<b>Fiscal Deficit (A+B(1)+B(2))-F</b>	<b>-3821.88</b>	<b>-6100.21</b>	<b>-6346.22</b>	<b>-7871.61</b>	<b>-7730.45</b>	<b>-12814.77</b>
<b>I</b>	<b>Primary Deficit (H-D(1a))</b>	<b>367.82</b>	<b>-1770.56</b>	<b>-1686.53</b>	<b>-2579.13</b>	<b>-2040.79</b>	<b>-6521.17</b>

Items		OVERVIEW OF STATE BUDGET FROM 1982-83				
		(₹ in crore)				
		2012-13	2013-14	2014-15	2015-16	2016-17
		Accounts	Accounts	Accounts	Accounts	Accounts
<b>A</b>	<b>Revenue Receipts</b>	<b>44137.31</b>	<b>49176.94</b>	<b>57950.47</b>	<b>69032.66</b>	<b>75611.72</b>
	1 State Own Tax Revenue	30076.61	31995.02	35232.50	38995.15	42176.38
	2 State Own Non-Tax Revenue	4198.52	5575.03	7283.69	8425.49	9699.98
	3 Central Govt. Transfers	9862.18	11606.89	15434.28	21612.02	23735.37
	i) Share of Central Taxes	6840.65	7468.68	7926.29	12690.67	15225.02
	ii) Grant-in- Aid	3021.53	4138.21	7507.99	8921.35	8510.35
<b>B</b>	<b>Capital Receipts</b>	<b>15090.87</b>	<b>17067.07</b>	<b>18793.65</b>	<b>17999.10</b>	<b>26770.83</b>
	1 Recoveries of Loans	73.61	103.75	123.74	152.63	292.24
	2 Other Receipts	14.81	19.19	28.18	28.08	30.24
	3 Borrowings and Other Liabilities	15002.45	16944.13	18641.73	17818.39	26448.35
	i) Public Debt (Net)	10457.10	11216.37	12666.40	13598.01	16151.89
	ii) Public Account (Net)	5139.94	5710.54	5900.83	4186.58	10288.15
	iii) Draw down of cash balance	-594.59	17.22	74.50	33.80	8.32
<b>C</b>	<b>Total Receipts (A+B)</b>	<b>59228.18</b>	<b>66244.01</b>	<b>76744.12</b>	<b>87031.76</b>	<b>102382.55</b>
<b>D</b>	<b>Non Plan Expenditure</b>	<b>48380.14</b>	<b>55135.20</b>	<b>62337.41</b>	<b>68027.17</b>	<b>79569.30</b>
	1 On Revenue Account	46639.42	53411.84	61463.85	66610.97	77603.96
	a. Of which Interest Payments	7204.81	8265.38	9769.59	11110.62	12116.50
	2 On Capital Account	1740.72	1723.36	873.56	1416.20	1965.34
	i) Capital outlay	1137.63	796.72	374.05	981.56	1180.30
	ii) Loan Disbursements	603.09	926.64	499.51	434.64	785.05
<b>E</b>	<b>Plan Expenditure (including CSS)</b>	<b>10848.04</b>	<b>11108.81</b>	<b>14406.71</b>	<b>19004.59</b>	<b>22813.25</b>
	1 On Revenue Account	6849.33	7073.66	10282.59	12078.50	13492.35
	2 On Capital Account	3998.71	4035.15	4124.12	6926.09	9320.90
	i) Capital outlay	3465.66	3497.62	3880.54	6518.48	8945.65
	ii) Loan Disbursements	533.05	537.53	243.58	407.61	375.25
<b>F</b>	<b>Total Expenditure (D+E)</b>	<b>59228.18</b>	<b>66244.01</b>	<b>76744.12</b>	<b>87031.76</b>	<b>102382.55</b>
	1 On Revenue Account	53488.75	60485.50	71746.44	78689.47	91096.31
	2 On Capital Account	5739.43	5758.51	4997.68	8342.29	11286.25
	i) Capital outlay	4603.29	4294.34	4254.59	7500.04	10125.95
	ii) Loan Disbursements	1136.14	1464.17	743.09	842.25	1160.30
<b>G</b>	<b>Revenue surplus(+)/deficit(-) A-F(1)</b>	<b>-9351.44</b>	<b>-11308.56</b>	<b>-13795.97</b>	<b>-9656.81</b>	<b>-15484.59</b>
<b>H</b>	<b>Fiscal Deficit (A+B(1)+B(2))-F</b>	<b>-15002.45</b>	<b>-16944.13</b>	<b>-18641.73</b>	<b>-17818.39</b>	<b>-26448.35</b>
<b>I</b>	<b>Primary Deficit (H-D(1a))</b>	<b>-7797.64</b>	<b>-8678.75</b>	<b>-8872.14</b>	<b>-6707.77</b>	<b>-14331.85</b>

Items		OVERVIEW OF STATE BUDGET FROM 1982-83				
		(₹ in crore)				
		2017-18	2018-19	2019-20	2020-21	2021-22
		Accounts	Accounts	Accounts	Accounts	Accounts
<b>A</b>	<b>Revenue Receipts</b>	<b>83020.14</b>	<b>92854.47</b>	<b>90224.67</b>	<b>97616.83</b>	<b>116640.24</b>
	1 State Own Tax Revenue	46459.61	50644.10	50323.14	47660.84	58340.52
	2 State Own Non-Tax Revenue	11199.61	11783.24	12265.22	7327.31	10462.51
	3 Central Govt. Transfers	25360.92	30427.13	27636.31	42628.68	47837.21
	i) Share of Central Taxes	16833.08	19038.17	16401.05	11560.40	17820.09
	ii) Grant-in- Aid	8527.84	11388.96	11235.26	31068.28	30017.12
<b>B</b>	<b>Capital Receipts</b>	<b>27217.67</b>	<b>27215.35</b>	<b>24160.28</b>	<b>41267.66</b>	<b>46585.30</b>
	1 Recoveries of Loans	350.97	210.54	295.32	263.82	479.24
	2 Other Receipts	29.28	46.50	27.48	34.15	60.27
	3 Borrowings and Other Liabilities	26837.41	26958.31	23837.48	40969.69	46045.79
	i) Public Debt (Net)	17101.67	15249.92	16405.77	30807.51	29032.14
	ii) Public Account (Net)	9739.36	11734.65	7339.55	10065.72	16926.21
	iii) Draw down of cash balance	-3.62	-26.26	92.16	96.46	87.44
<b>C</b>	<b>Total Receipts (A+B)</b>	<b>110237.81</b>	<b>120069.82</b>	<b>114384.95</b>	<b>138884.49</b>	<b>163225.54</b>
<b>D</b>	<b>Non Plan Expenditure</b>	<b>84681.58</b>	<b>98071.87</b>	<b>93202.22</b>	<b>106594.46</b>	<b>128765.74</b>
	1 On Revenue Account	83766.62	96425.83	92683.74	105506.79	127746.49
	a. Of which Interest Payments	15119.93	16747.92	19214.70	20975.36	23302.82
	2 On Capital Account	914.96	1646.04	518.48	1087.67	1019.25
	i) Capital outlay	755.19	652.00	502.24	953.89	984.05
	ii) Loan Disbursements	159.77	994.04	16.24	133.78	35.20
<b>E</b>	<b>Plan Expenditure (including CSS)</b>	<b>25556.23</b>	<b>21997.95</b>	<b>21182.72</b>	<b>32290.03</b>	<b>34459.79</b>
	1 On Revenue Account	16181.74	13890.56	12036.18	17939.54	18433.02
	2 On Capital Account	9374.50	8107.39	9146.54	14350.49	16026.77
	i) Capital outlay	7993.68	6778.54	7952.56	11935.76	13207.68
	ii) Loan Disbursements	1380.82	1328.85	1193.98	2414.73	2819.09
<b>F</b>	<b>Total Expenditure (D+E)</b>	<b>110237.81</b>	<b>120069.82</b>	<b>114384.95</b>	<b>138884.49</b>	<b>163225.53</b>
	1 On Revenue Account	99948.35	110316.39	104719.92	123446.33	146179.51
	2 On Capital Account	10289.46	9753.43	9665.02	15438.16	17046.02
	i) Capital outlay	8748.87	7430.54	8454.80	12889.65	14191.73
	ii) Loan Disbursements	1540.59	2322.89	1210.22	2548.51	2854.29
<b>G</b>	<b>Revenue surplus(+)/deficit(-) A-F(1)</b>	<b>-16928.21</b>	<b>-17461.92</b>	<b>-14495.25</b>	<b>-20063.51</b>	<b>-20799.96</b>
<b>H</b>	<b>Fiscal Deficit (A+B(1)+B(2))-F</b>	<b>-26837.41</b>	<b>-26958.31</b>	<b>-23837.48</b>	<b>-35203.69</b>	<b>-37306.47</b>
<b>I</b>	<b>Primary Deficit (H-D(1a))</b>	<b>-11717.48</b>	<b>-10210.39</b>	<b>-4622.78</b>	<b>-14228.33</b>	<b>-14003.65</b>