BUDGET IN BRIEF

2024 - 2025

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Finance Department
Government of Kerala

PREFACE

"Budget in Brief 2024-25" is a document that provides quick access to information about the State's budget and public finances. The macroeconomic statistics of the State along with a variety of tables, charts and concise notes are included in this publication.

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 State Budget from 1982-83. This book's Part A has a glossary that will help to explain a variety of terminologies.

I am sure that this reference material will cater to the requirement of the Policymakers, Academics and Students of Public Finance and all those who are interested in understanding the macroeconomic dimension of the State.

RABINDRA KUMAR AGARWAL
Principal Secretary (Finance)

Thiruvananthapuram
05.02.2024

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Individual items in this document may not sum up to the totals due to rounding off.

Part-A

BUDGET IN BRIEF

2024-25

Table A1
BUDGET AT A GLANCE

(₹ crore)

		2021-22 Accounts	2022-23 Accounts	2023-24 B. E.	2023-24 R. E.	2024-25 B. E.
A	**Revenue Receipts**	**116640.24**	**132724.65**	**135418.67**	**126837.06**	**138655.16**
1	State Own Tax Revenue	58340.52	71968.16	81038.77	77038.25	84883.51
2	State Own Non-Tax Revenue	10462.51	15117.96	17088.62	16853.05	18356.46
3	Central Govt. Transfers	47837.21	45638.54	37291.28	32945.76	35415.20
	i) Share of Central Taxes	17820.09	18260.68	21425.25	21285.56	23882.40
	ii) Grant-in- Aid	30017.12	27377.86	15866.03	11660.20	11532.80
B	**Capital Receipts**	**46585.29**	**26013.78**	**40670.28**	**41570.05**	**45672.16**
1	Recoveries of Loans	479.24	409.29	941.75	1058.73	1076.90
2	Other Receipts	60.27	49.94	66.30	49.94	66.30
3	Borrowings and Other Liabilities	46045.78	25554.54	39662.22	40461.37	44528.96
	i) Public Debt (Net)	29032.14	18026.42	28552.79	31998.00	35988.28
	ii) Public Account (Net)	16926.21	8004.67	11073.94	8400.44	8500.00
	iii) Draw Down of Cash Balance	87.44	-476.54	35.49	62.93	40.67
C	**Total Receipts (A+B)**	**163225.53**	**158738.43**	**176088.95**	**168407.11**	**184327.33**
D	**Non Plan Expenditure**	**128765.74**	**125988.45**	**146759.94**	**135102.68**	**155014.60**
1	On Revenue Account	127746.49	124592.41	140387.28	133788.45	147762.13
	a. Of which Interest Payments	23302.82	25176.36	26246.99	26843.18	28694.24
2	On Capital Account	1019.25	1396.04	6372.66	1314.23	7252.47
	i) Capital Outlay	984.05	736.10	4799.80	651.94	5680.20
	ii) Loan Disbursements	35.20	659.94	1572.86	662.29	1572.27
E	**Plan Expenditure (including CSS)**	**34459.79**	**32749.98**	**29329.01**	**33304.43**	**29312.73**
1	On Revenue Account	18433.02	17358.53	18973.63	17633.92	18739.08
2	On Capital Account	16026.78	15391.45	10355.38	15670.51	10573.65
	i) Capital outlay	13207.68	13260.46	9805.73	13746.25	9983.02
	ii) Loan Disbursements	2819.09	2130.99	549.65	1924.26	590.63
F	**Total Expenditure (D+E)**	**163225.53**	**158738.43**	**176088.95**	**168407.11**	**184327.33**
1	On Revenue Account	146179.51	141950.94	159360.91	151422.37	166501.21
2	On Capital Account	17046.02	16787.49	16728.04	16984.74	17826.12
	i) Capital outlay	14191.73	13996.56	14605.53	14398.19	15663.22
	ii) Loan Disbursements	2854.29	2790.93	2122.51	2586.55	2162.90
G	**Revenue surplus(+)/deficit(-) (A-F(1))**	**-20799.96**	**-9226.29**	**-23942.24**	**-24585.31**	**-27846.05**
H	**Fiscal Deficit (A+B(1)+B(2))-F**	**-37306.47**	**-25554.54**	**-39662.22**	**-40461.37**	**-44528.96**
I	**Primary Deficit (H-D(1a))**	**-14003.65**	**-378.18**	**-13415.24**	**-13618.19**	**-15834.72**
J	**Gross State Domestic Product (GSDP)**	**934541.75**	**1046188.14**	**1132194.01**	**1174244.19**	**1311436.69**
	Revenue Deficit as % of GSDP	2.23%	0.88%	2.11%	2.09%	2.12%
	Fiscal Deficit as % of GSDP	3.99%	2.44%	3.50%	3.45%	3.40%
	Primary Deficit as % of GSDP	1.50%	0.04%	1.18%	1.16%	1.21%

Loan received in lieu of GST compensation of Rs.8739.31 Crore in 2021-22 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)

		2021-22 Accounts	2022-23 Accounts	2023-24 B. E.	2023-24 R. E.	2024-25 B. E.
	Revenue Receipts					
A	**State's Own Tax Revenue**	**58340.52**	**71968.16**	**81038.77**	**77038.25**	**84883.51**
1	GST	24169.81	29513.28	35982.63	32595.78	35874.63
2	Taxes on Agricultural income	0.50	0.39	0.42	0.41	0.41
3	Land Revenue	470.84	718.90	609.53	815.42	841.90
4	Stamps and Registration	4857.33	6216.71	6111.79	6111.78	6661.84
5	Other taxes on property other than agricultural land	159.33	240.08	226.00	240.08	256.89
6	State Excise	2032.23	2875.95	2975.37	2904.17	3107.46
7	Sales Tax and VAT	22487.43	26875.78	28645.57	27888.90	30267.31
8	Taxes on vehicles	4037.10	5386.81	5857.61	6039.84	6704.22
9	Taxes on goods and passengers	0.00	0.00	0.00	0.00	0.00
10	Taxes and duties on electricity	69.92	72.35	572.80	373.93	1100.00
11	Other Taxes and Duties	56.04	67.89	57.06	67.95	68.86
B	**State's Own Non-Tax Revenue**	**10462.51**	**15117.96**	**17088.62**	**16853.05**	**18356.46**
1	Interest receipts	177.05	171.95	154.17	172.91	177.46
2	Dividends and Profits	227.98	48.93	123.60	150.00	165.00
3	Police	257.61	233.66	361.59	324.08	349.18
4	Lotteries	7134.93	11892.88	12479.11	12686.99	13582.00
5	Education, Sports and Culture	245.16	281.63	339.54	318.35	328.92
6	Medical and Public Health	294.57	334.68	458.16	371.48	472.59
7	Forestry and Wild life	200.57	290.61	384.94	320.00	384.00
8	Non Ferrous Mining and Metallurgical Industries	220.91	340.99	841.50	553.06	734.75
9	Others	1703.73	1522.62	1946.01	1956.19	2162.57
C	**Share of Central Taxes**	**17820.09**	**18260.68**	**21425.25**	**21285.56**	**23882.40**
1	Central Goods and Services Tax	4832.67	5165.39	7401.21	5733.58	6433.08
2	Corporation Tax	5238.12	6109.21	6468.21	7395.20	8297.41
3	Tax on Income other than Corporation Tax	5104.81	5983.30	6248.66	7242.78	8126.40
4	Other Taxes on Income and Expenditure	0.04	0.00	0.00	0.00	0.00
5	Taxes on Wealth	1.48	0.00	0.00	0.00	0.00
6	Customs	1431.33	718.62	979.38	623.00	699.01
7	Union Excise Duties	898.09	225.48	305.08	261.00	292.84
8	Service Tax	294.96	28.59	22.71	10.00	11.22
9	Other Taxes and Duties on Commodities and Services	18.59	30.09	0.00	20.00	22.44
D	**Grant in aid from Central Govt.**	**30017.12**	**27377.86**	**15866.03**	**11660.20**	**11532.80**
1	Plan Grants	3990.45	4749.59	8274.13	4886.77	8531.85
2	Non Plan Grants	26026.67	22628.27	7591.90	6773.43	3000.95
	of which					
i	*Post Devolution Revenue Deficit Grant*	*19891.00*	*13174.00*	*4749.00*	*4749.00*	*0.00*
ii	*Grant for Rural Local Bodies*	*1203.00*	*1246.00*	*1260.00*	*630.00*	*1334.00*
iii	*Grant for Urban Local Bodies*	*336.00*	*604.00*	*649.00*	*589.50*	*687.00*
iv	*Health Sector Grants*	*427.13*	*94.30*	*587.00*	*458.03*	*616.00*
v	*State Disaster Response Fund*	*251.20*	*264.00*	*277.60*	*277.60*	*291.20*
vi	*State Disaster Mitigation Fund*	*62.80*	*0.00*	*69.30*	*69.30*	*72.75*
vii	*GST compensation*	*3855.55*	*7245.97*	*0.00*	*0.00*	*0.00*

Under Non-Plan Grants Sl.No.(i to vi) depict Finance Commission Award

Table A3

DETAILED STATEMENT OF CAPITAL RECEIPTS

(₹ crore)

		2021-22 Accounts	2022-23 Accounts	2023-24 B. E.	2023-24 R. E.	2024-25 B. E.
	CAPITAL RECEIPTS					
A	**Recovery of Loans & Advances**	**479.24**	**409.29**	**941.75**	**1058.73**	**1076.90**
1	Loans for Co-operatives	35.74	38.27	39.29	44.50	46.87
2	Loans for Industries	49.22	17.56	21.46	25.91	31.35
3	Loans to Govt. Servants	167.40	301.47	814.68	933.03	940.41
4	Loans for other purposes	226.87	51.99	66.33	55.29	58.27
B	**Other capital Receipts**	**60.27**	**49.94**	**66.30**	**49.94**	**66.30**
C	**Borrowings and Other Liabilities**	**45958.34**	**26031.09**	**39626.73**	**40398.44**	**44488.28**
1	Public Debt (Net)	29032.14	18026.42	28552.79	31998.00	35988.28
	a.Internal debt	20317.50	16345.48	27429.09	32034.11	34779.38
	i.Market loan	18120.00	15620.00	25646.08	29838.16	32579.36
	ii.NABARD	-130.26	-175.87	198.30	218.30	198.25
	iii.Special securities issued to NSSF	2732.83	1033.46	1941.64	2380.30	2380.30
	iv.Others	-405.07	-132.11	-356.92	-402.66	-378.53
	b.Loans and Advances from Central Govt.*	8714.64	1680.94	1123.70	-36.11	1208.91
2	Public Account (Net)	16926.21	8004.67	11073.94	8400.44	8500.00
	i.Small Savings, Provident Fund etc.	18447.47	8524.31	9269.02	8444.15	9234.93
	1. State Provident Funds	5395.42	-48.17	-1720.09	132.00	-56.00
	2. State Treasury Deposits	11915.80	6943.96	10149.44	6988.15	7990.93
	3. Insurance funds & Others	1136.25	1628.53	839.67	1324.00	1300.00
	ii.Reserve Funds	-259.30	-97.50	-443.75	180.83	-758.17
	iii.Deposits and Advances	1788.43	1185.04	2580.21	800.16	606.06
	iv.Suspense and Miscellaneous	-2619.27	-1955.37	-583.06	-1094.71	-683.83
	v.Remittance	-431.12	348.20	251.53	70.00	101.00

**Includes Loan received from GoI in lieu of GST compensation of Rs.8739.31 Crore in 2021-22 which is non repayable*

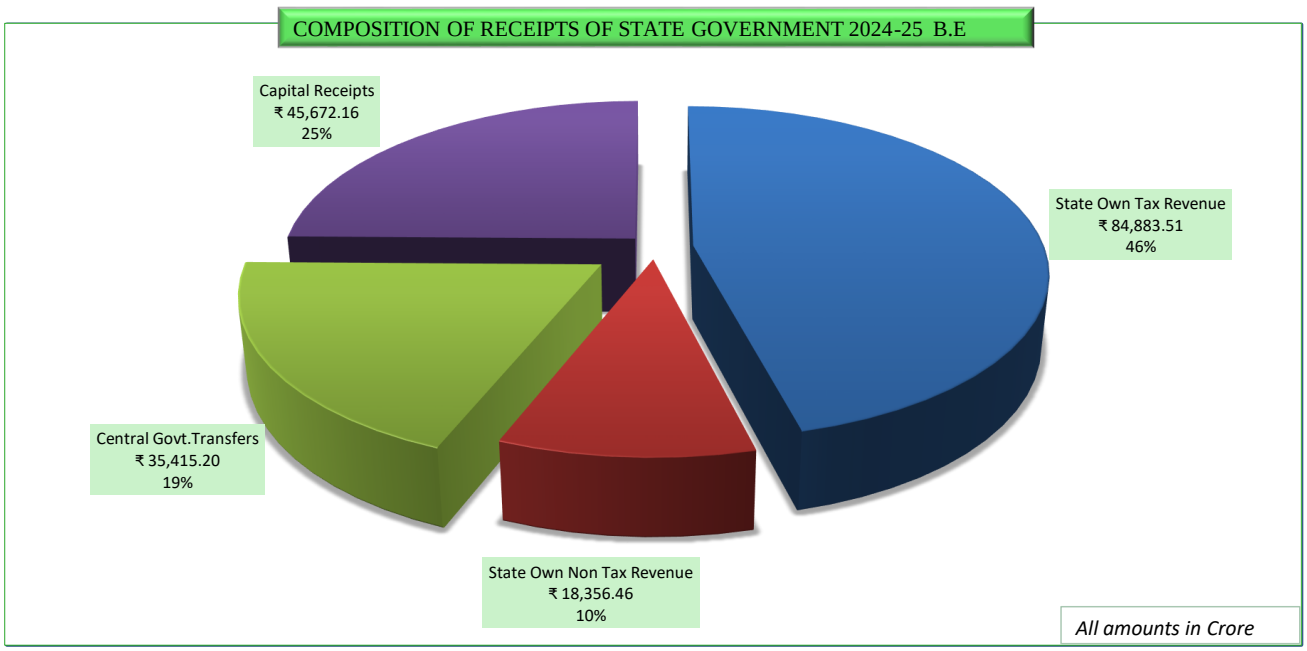


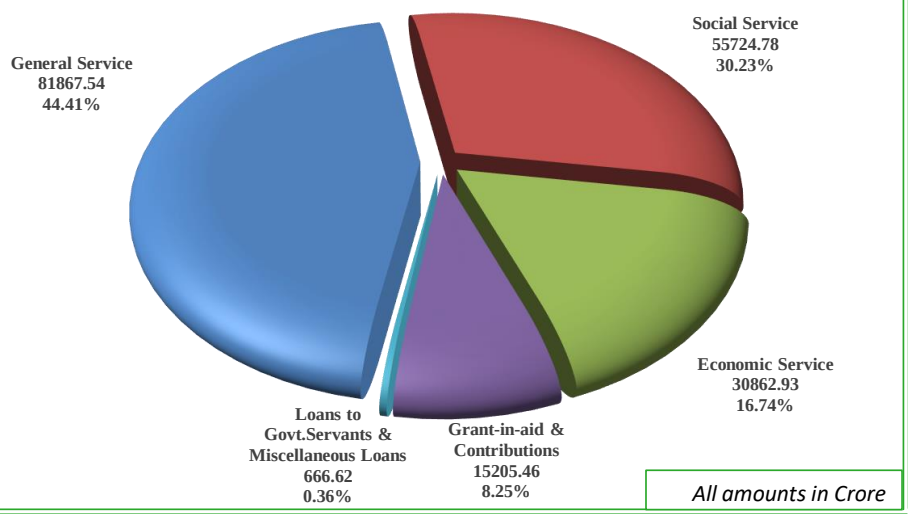
Table A4

DETAILED STATEMENT OF EXPENDITURE

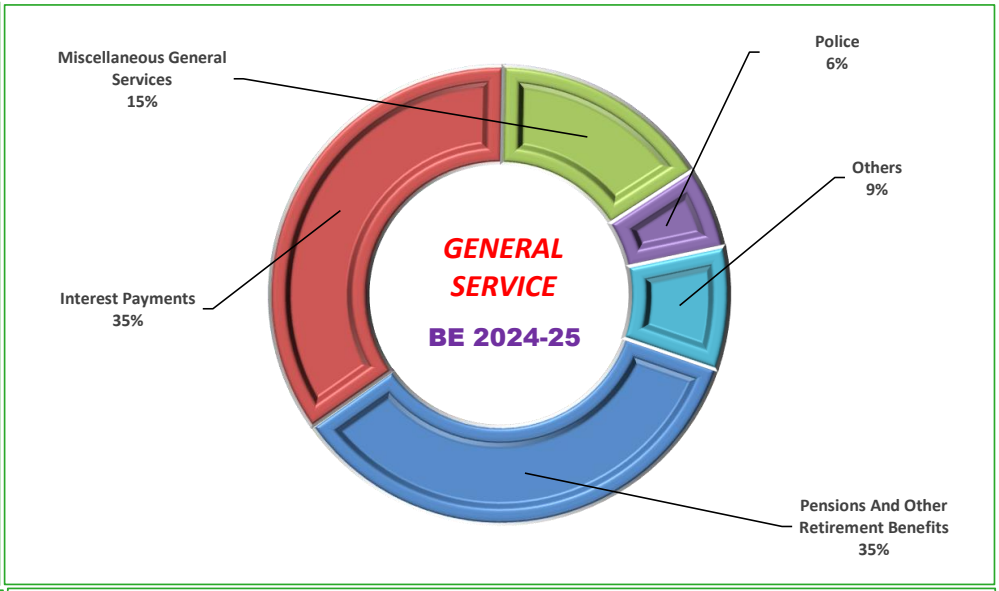
(₹ crore)

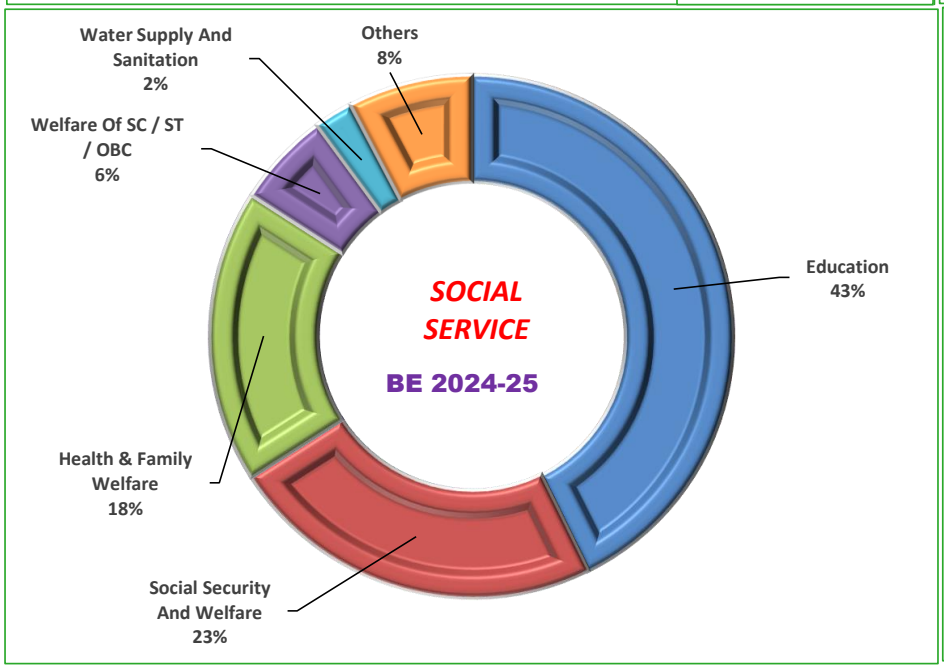
	2022-23 Accounts			2023-24 BE			2023-24 RE			2024-25 BE		
	Plan	**Non Plan**	**Total**	**Plan**	**Non Plan**	**Total**	**Plan**	**Non Plan**	**Total**	**Plan**	**Non Plan**	**Total**
1.Expenditure on Revenue Account (A+B+C+D)	**17358.53**	**124592.41**	**141950.94**	**18973.63**	**140387.28**	**159360.91**	**17633.92**	**133788.45**	**151422.37**	**18739.08**	**147762.13**	**166501.21**
A General Services	3654.95	66176.74	69831.68	349.60	76328.60	76678.20	6491.86	75530.35	82022.22	336.27	81319.09	81655.36
1 Interest payments	0.00	25176.36	25176.36	0.00	26246.99	26246.99	0.00	26843.18	26843.18	0.00	28694.24	28694.24
2 Police	101.17	4140.40	4241.58	126.67	4510.25	4636.92	80.74	4253.01	4333.75	131.32	4527.98	4659.30
3 Pension & Other retirement benefits	0.00	26090.04	26090.04	0.00	28239.72	28239.72	0.00	26182.89	26182.89	0.00	28609.04	28609.04
4 Other General Services	3553.78	10769.93	14323.70	222.93	17331.64	17554.56	6411.12	18251.28	24662.40	204.95	19487.83	19692.78
B Social Services	**9869.70**	**40406.21**	**50275.91**	**10779.99**	**41111.82**	**51891.81**	**7576.26**	**37887.16**	**45463.42**	**10520.84**	**42229.79**	**52750.62**
1 Education, Sports, Arts & Culture	1859.71	20178.44	22038.15	2568.79	21298.08	23866.87	1646.19	20102.02	21748.22	2484.66	21326.94	23811.60
2 Health & Family Welfare	3185.45	6665.46	9850.91	2719.60	6939.19	9658.79	2031.05	6765.64	8796.69	2728.05	7110.72	9838.77
3 Watersupply, Sanitation, Housing & Urban Development	1497.42	361.70	1859.12	1681.17	496.96	2178.13	925.47	270.83	1196.31	1532.96	510.11	2043.07
4 Welfare of SC/ST/OBC & minorities	1968.60	415.74	2384.34	1912.98	509.82	2422.80	1357.56	501.95	1859.51	1815.83	538.99	2354.82
5 Social Welfare & Nutrition	1084.44	11856.74	12941.18	1441.57	10445.05	11886.62	1331.98	8869.38	10201.35	1548.41	11397.41	12945.82
6 Other Social Services	274.07	928.13	1202.20	455.89	1422.71	1878.60	284.01	1377.34	1661.35	410.93	1345.62	1756.55
C Economic Services	**3833.88**	**8446.94**	**12280.82**	**7844.04**	**8797.56**	**16641.61**	**3565.80**	**8057.78**	**11623.58**	**7881.97**	**9007.79**	**16889.76**
1 Agriculture & Allied Activities	1354.49	4176.81	5531.30	1879.88	5468.02	7347.90	1506.30	4548.21	6054.51	1816.91	5421.89	7238.80
2 Rural Development	1360.50	596.58	1957.08	4417.95	617.74	5035.69	1006.98	604.66	1611.64	4717.44	644.73	5362.17
3 Other Economic Services	1118.89	3673.55	4792.44	1546.22	2711.80	4258.02	1052.53	2904.91	3957.44	1347.62	2941.17	4288.78
D Grants-In-Aid & Contributions	**0.00**	**9562.52**	**9562.52**	**0.00**	**14149.30**	**14149.30**	**0.00**	**12313.15**	**12313.15**	**0.00**	**15205.46**	**15205.46**
II.Expenditure on Capital Account (Cap.Out+Loan Dis)	**15391.45**	**1396.04**	**16787.49**	**10355.38**	**6372.66**	**16728.04**	**15670.51**	**1314.23**	**16984.74**	**10573.65**	**7252.47**	**17826.12**
Capital Outlay (a+b+c)	**13260.46**	**736.10**	**13996.56**	**9805.73**	**4799.80**	**14605.53**	**13746.25**	**651.94**	**14398.19**	**9983.02**	**5680.20**	**15663.22**
a General Services	**286.19**	**20.70**	**306.89**	**205.80**	**22.05**	**227.85**	**238.48**	**18.02**	**256.50**	**195.13**	**17.05**	**212.18**
1 Public Works	238.82	21.53	260.35	135.21	21.80	157.01	173.69	17.77	191.46	132.61	16.80	149.41
2 Other General Services	47.37	-0.83	46.54	70.59	0.25	70.84	64.79	0.25	65.04	62.52	0.25	62.77
b Social Services	**2959.34**	**70.73**	**3030.07**	**2572.69**	**206.96**	**2779.65**	**2791.72**	**113.62**	**2905.35**	**2749.19**	**206.96**	**2956.15**
1 Education, Sports, Arts & Culture	530.39	34.52	564.90	359.76	101.20	460.96	392.86	46.22	439.09	343.44	101.20	444.64
2 Health & Family Welfare	334.11	25.06	359.17	190.73	85.00	275.73	417.56	45.00	462.56	163.40	85.00	248.40
3 Watersupply, Sanitation, Housing & Urban Development	1792.63	9.35	1801.98	1103.22	20.00	1123.22	1500.57	21.51	1522.09	1094.00	20.00	1114.00
4 Other Social Services	302.21	1.81	304.02	918.99	0.76	919.75	480.73	0.89	481.61	1148.35	0.76	1149.11
c Economic Services	**10014.93**	**644.66**	**10659.59**	**7027.23**	**4570.79**	**11598.02**	**10716.04**	**520.30**	**11236.34**	**7038.70**	**5456.19**	**12494.89**
1 Rural Development	1093.15	353.70	1446.86	1702.40	300.00	2002.40	1203.83	311.45	1515.28	1702.50	300.00	2002.50
2 Transport	3317.98	19.20	3337.18	2019.04	1290.50	3309.54	3355.18	53.19	3408.37	1761.34	1851.25	3612.59
3 Other Economic Services	5603.80	271.76	5875.56	3305.79	2980.29	6286.08	6157.03	155.65	6312.68	3574.86	3304.94	6879.80
Loan Disbursement	**2130.99**	**659.94**	**2790.93**	**549.65**	**1572.86**	**2122.51**	**1924.26**	**662.29**	**2586.55**	**590.63**	**1572.27**	**2162.90**
1 Loans for General Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2 Loans for Social Service	34.12	4.92	39.04	18.80	0.10	18.90	17.80	5.30	23.10	18.00	0.00	18.00
3 Loans for Economic Services	2096.86	1.82	2098.68	530.85	910.65	1441.50	1906.46	1.69	1908.15	572.63	905.65	1478.28
4 Loans to Govt.Servants & Miscellaneous Loans	0.00	653.21	653.21	0.00	662.11	662.11	0.00	655.30	655.30	0.00	666.62	666.62

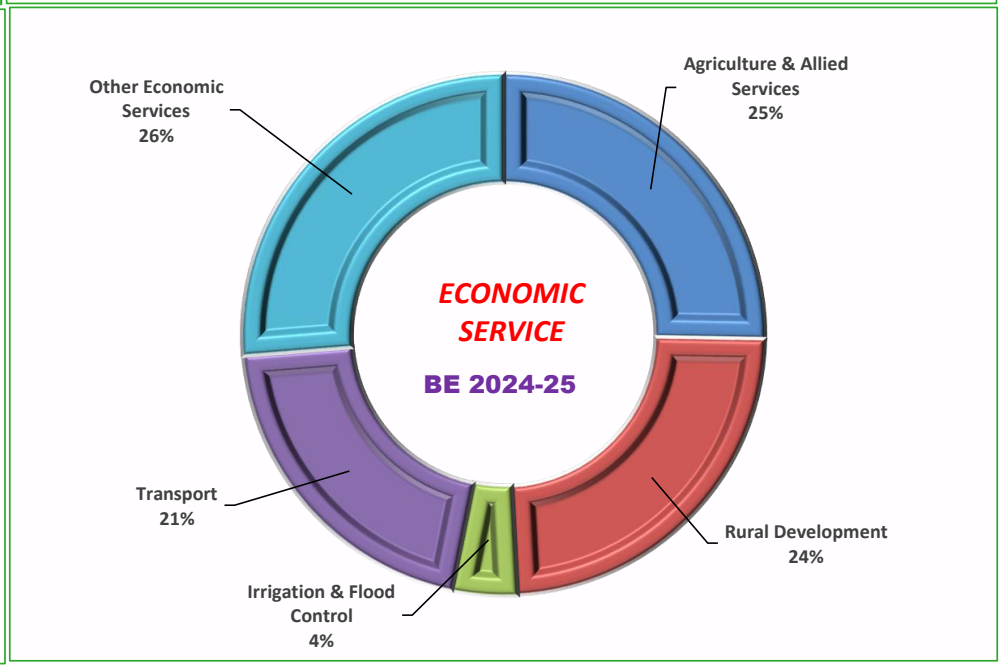
BUDGET ALLOCATION IN DIFFERENT SECTORS BE 2024-25



All amounts in Crore







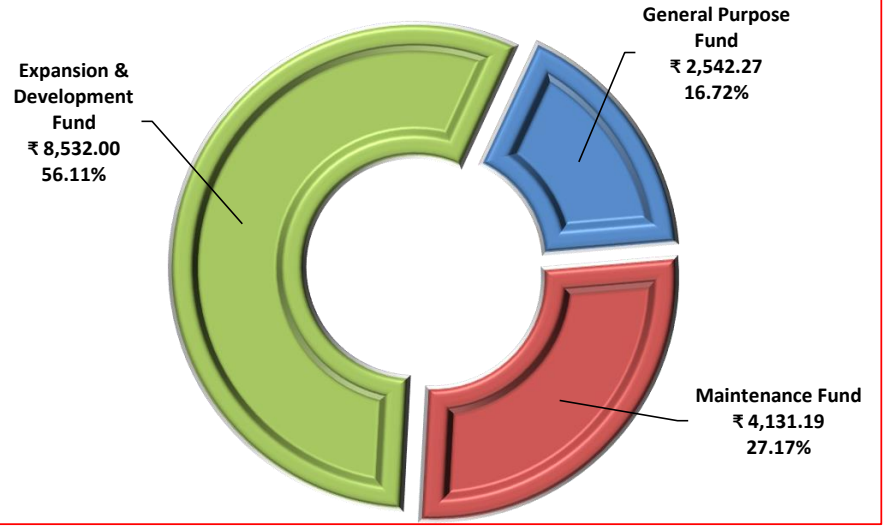
Each Service Sector consists of expenditure for Revenue ,Capital and Loan

TABLE A5
FUNDS DEVOLVED TO THE LOCAL SELF GOVERNMENTS

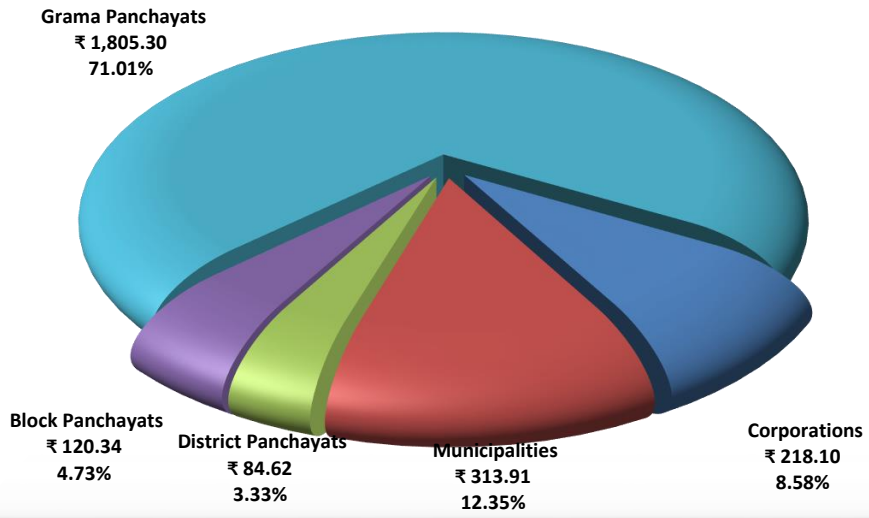
(₹ Crore)

Sl No	Local Government	2021-22 Accounts	2022-23 Accounts	2023-24 B.E	2023-24 R.E	2024-25 B.E
1	**General Purpose/Traditional Functions**	**1957.56**	**1858.86**	**2244.30**	**1930.81**	**2542.27**
i.	Corporations	169.98	157.30	192.34	165.47	218.10
ii.	Municipalities	243.37	227.59	276.85	238.18	313.91
iii.	District Panchayats	60.23	68.81	75.56	65.00	84.62
iv.	Block Panchayats	85.53	97.32	107.45	92.44	120.34
v.	Grama Panchayats	1398.45	1307.84	1592.11	1369.72	1805.30
2	**Maintenance Assets *(a) + (b)***	**2248.91**	**2133.94**	**3646.99**	**3137.56**	**4131.19**
	a.Non Road Assets	**798.62**	**913.48**	**1402.69**	**1206.75**	**1588.92**
i.	Corporations	52.82	81.05	81.58	70.19	92.41
ii.	Municipalities	103.12	110.54	235.96	203.00	267.28
iii.	District Panchayats	124.28	140.56	264.05	227.16	299.10
iv.	Block Panchayats	95.31	102.20	198.17	170.48	224.48
v.	Grama Panchayats	423.08	479.13	622.94	535.92	705.64
	b.Road Assets	**1450.30**	**1220.47**	**2244.30**	**1930.81**	**2542.27**
i.	Corporations	104.58	89.03	76.65	65.94	86.82
ii.	Municipalities	157.25	131.94	251.67	216.51	285.08
iii.	District Panchayats	251.63	276.84	80.49	69.25	91.18
iv.	Block Panchayats	0.00	0.00	0.00	0.00	0.00
v.	Grama Panchayats	936.84	722.66	1835.50	1579.11	2079.19
3	**Expansion and Development**	**6978.54**	**6845.67**	**8258.00**	**7244.79**	**8532.00**
i.	Corporations	593.65	778.08	963.04	828.51	992.22
ii.	Municipalities	1071.68	838.19	1452.29	1249.42	1487.79
iii.	District Panchayats	865.34	754.73	1016.65	874.64	1051.80
iv.	Block Panchayats	841.29	822.01	938.07	807.03	969.29
v.	Grama Panchayats	3606.58	3652.65	3887.95	3485.18	4030.90
	Grand Total(1+2+3)	**11185.01**	**10838.47**	**14149.30**	**12313.15**	**15205.46**
	TIER WISE ALLOCATION TO LOCAL SELF GOVERNMENTS					
I	Corporations(1.1+2.1+2.6+3.1)	921.03	1105.45	1313.60	1130.11	1389.56
II	Municipalities(1.2+2.2+2.7+3.2)	1575.41	1308.26	2216.76	1907.11	2354.06
III	District Panchayats(1.3+2.3+2.8+3.3)	1301.48	1240.94	1436.75	1236.05	1526.71
IV	Block Panchayats(1.4+2.4+2.9+3.4)	1022.13	1021.53	1243.68	1069.96	1314.11
V	Grama Panchayats(1.5+2.5+2.10+3.5)	6364.96	6162.28	7938.51	6969.93	8621.03
	Grand Total(I+II+III+IV+V)	**11185.01**	**10838.47**	**14149.30**	**12313.15**	**15205.46**

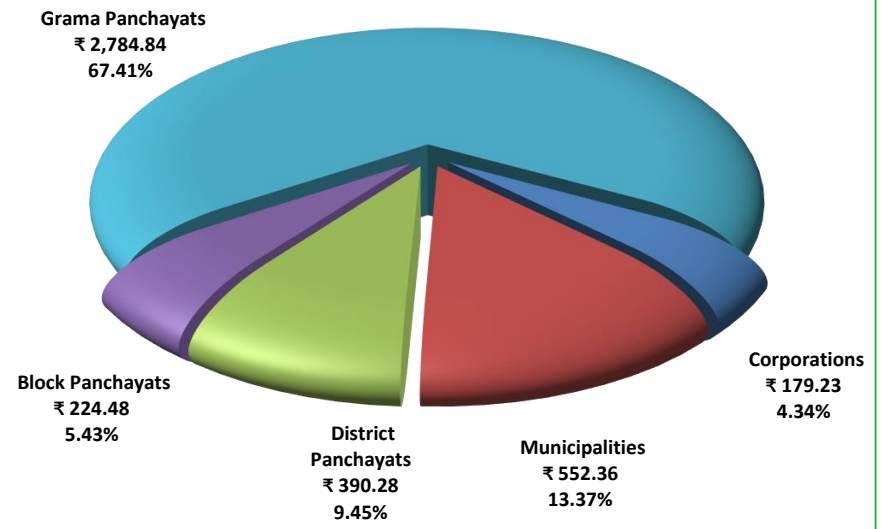
FUNDS DEVOLVED TO LOCAL SELF GOVERNMENTS 2024-25 BE



GENERAL PURPOSE FUND 2024-25 BE



Maintenance Asset(Road Asset +Non Road Asset)2024-25 BE



Expansion and Development 2024-25 BE

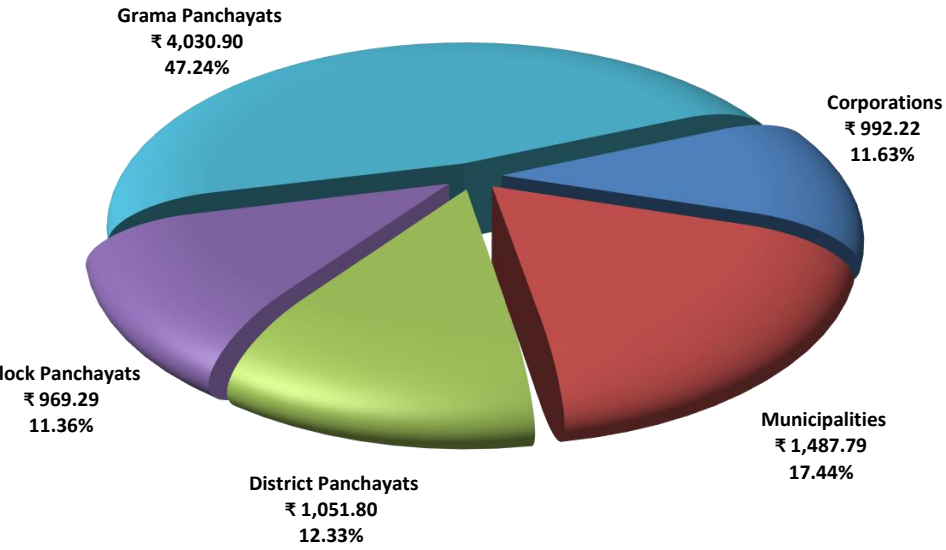


Table A6

CONSOLIDATED STATEMENT OF RECEIPTS AND EXPENDITURE

(₹ Crore)

Sl No	RECEIPTS & EXPENDITURE	2021-22 Accounts	2022-23 Accounts	2023-24 B. E.	2023-24 R. E.	2024-25 B. E.
1	**REVENUE RECEIPTS (1.1 to 1.6)**	**116640.24**	**132724.65**	**135418.67**	**126837.06**	**138655.16**
1.1	State's Own Tax Revenue	58340.52	71968.16	81038.77	77038.25	84883.51
1.2	Share in Central Taxes & *Duties*	17820.09	18260.68	21425.25	21285.56	23882.40
1.3	State's Own Non-Tax Revenue	10462.51	15117.96	17088.62	16853.05	18356.46
	of which Lotteries (Gross Receipts)	7134.93	11892.88	12479.11	12686.99	13582.00
1.4	Plan Grants	3990.45	4749.59	8274.13	4886.77	8531.85
	I) State Plan Schemes (Central Asst.)	189.45	161.81	61.85	144.64	61.85
	ii) Grants for CSS/CPS	3801.00	4587.79	8212.28	4742.13	8470.00
1.5	Grants from Finance Commission	22171.13	15382.30	7591.90	6773.43	3000.95
	I) Non-Plan	22171.13	15382.30	7591.90	6773.43	3000.95
	ii) Plan	0.00	0.00	0.00	0.00	0.00
1.6	Non-Plan Grants other than FC	3855.55	7245.97	0.00	0.00	0.00
2	**REVENUE EXPENDITURE (2.1 + 2.2)**	**146179.51**	**141950.94**	**159360.91**	**151422.37**	**166501.21**
2.1	Plan Revenue Expenditure	18433.02	17358.53	18973.63	17633.92	18739.08
	of which					
	2.1.1 Outlay on CSS/CPS	3326.40	3737.95	7261.03	3288.85	7537.38
	2.1.2 Support to State PSUs	109.23	97.09	186.59	86.44	237.42
	2.1.3 Lotteries (Gross Expenditure)	0.23	0.00	0.00	0.00	0.00
2.2	Non-Plan Revenue Expenditure	127746.49	124592.41	140387.28	133788.45	147762.13
	of which					
	2.2.1 Interest Payments	23302.82	25176.36	26246.99	26843.18	28694.24
	2.2.2 Support to State PSUs	1188.30	534.23	716.77	1245.41	716.78
	2.2.3 Lotteries (Gross Expenditure)	6663.93	10971.96	10879.11	11658.04	12525.48
3	**CAPITAL RECEIPTS (3.1 TO 3.16)**	**82397.85**	**62471.08**	**90185.57**	**119698.51**	**116689.79**
3.1	SLR based Market Borrowings (Gross)	27000.00	30839.00	41446.12	45638.25	48279.44
3.2	Negotiated Loans (Gross)	596.61	790.19	946.91	977.64	946.91
3.3	Loans for State Plan Schemes (Central Assistance.)	725.71	2524.43	1924.79	850.00	2100.00
3.4	Small Savings - NSSF (Gross)	4996.03	4108.54	5260.76	5632.03	6195.23
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)	22874.48	15745.01	28525.00	57091.47	49525.00
3.8	W&M advances from Centre	0.00	0.00	0.00	0.00	0.00
3.9	Recovery of Loans & Advances	479.24	409.29	941.75	1058.73	1076.90
3.10	Dis-investment	0.00	0.00	0.00	0.00	0.00
3.11	Contingency Fund (net)	0.00	0.00	0.00	0.00	0.00
3.12	Appropriation to Contingency Fund (Net)	0.00	0.00	0.00	0.00	0.00
3.13	Inter-State Settlement (Net)	0.00	0.00	0.00	0.00	0.00
3.14	Loan received in lieu of GST Compensation	8739.31	0.00	0.00	0.00	0.00
3.15	Other Capital Receipts into Consolidated Fund	60.27	49.94	66.30	49.94	66.30
3.16	Public Account (Net)	16926.21	8004.67	11073.94	8400.44	8500.00
	of which					
	Provident Fund (Net)	5395.42	-48.17	-1720.09	132.00	-56.00
	Reserve Fund (Net)	-259.30	-97.50	-443.75	180.83	-758.17
	Deposits & Advances (Net)	1788.43	1185.04	2580.21	800.16	606.06
	of which Deposits (Net)	1786.46	1184.38	2580.21	800.16	606.06
	Suspense & Miscellaneous (Net)	-2619.27	-1955.37	-583.06	-1094.71	-683.83
	Withdrawal from C.B Investment Account (Net)	0.00	0.00	0.00	0.00	0.00
	Remittances (Net)	-431.12	348.20	251.53	70.00	101.00
	Others (Net)	13052.05	8572.48	10989.11	8312.15	9290.93

Table A6 (Contd..)

Table A6 (Contd..)

CONSOLIDATED STATEMENT OF RECEIPT AND EXPENDITURE

(₹ crore)

Sl No	RECEIPTS & EXPENDITURE	2021-22 Accounts	2022-23 Accounts	2023-24 B. E.	2023-24 R. E.	2024-25 B. E.
4	**CAPITAL EXPENDITURE (4.1 TO 4.6)**	**52946.02**	**52768.25**	**66278.82**	**95176.13**	**88884.42**
4.1	Plan Capital Outlay	13207.68	13260.46	9805.73	13746.25	9983.02
	of which outlay on CSS/CPS	1613.05	1068.22	966.30	866.33	947.67
4.2	Plan Lending	2819.09	2130.99	549.65	1924.26	590.63
	of which lending on CSS/CPS	0.00	9.62	31.86	35.84	31.86
4.3	Non-Plan Capital Outlay	984.05	736.10	4799.80	651.94	5680.20
4.4	*Non-Plan Lending*	35.20	659.94	1572.86	662.29	1572.27
4.5	Discharge of Internal Debt	35149.61	35137.27	48749.70	77305.28	70167.21
	of which Market borrowings	8880.00	15219.00	15800.04	15800.08	15700.08
4.6	Repayment of Loans to Centre	750.38	843.49	801.09	886.11	891.09
A.	**TOTAL RECEIPTS**	**199038.09**	**195195.73**	**225604.25**	**246535.57**	**255344.95**
B.	**TOTAL EXPENDITURE**	**199125.53**	**194719.18**	**225639.73**	**246598.50**	**255385.62**
C.	**OVERALL SURPLUS(+)/DEFICIT(-)**	**-87.44**	**476.54**	**-35.49**	**-62.93**	**-40.67**
D.	**OPENING BALANCE**	**-206.42**	**-293.86**	**-314.76**	**182.69**	**119.75**
E.	**CLOSING BALANCE**	**-293.86**	**182.69**	**-350.25**	**119.75**	**79.08**
F.	**REVENUE SURPLUS(+)/DEFICIT(-) #**	**-20799.96**	**-9226.29**	**-23942.24**	**-24585.31**	**-27846.05**
G.	**GROSS FISCAL DEFICIT #**	**-37306.47**	**-25554.54**	**-39662.22**	**-40461.37**	**-44528.96**
H.	**PRIMARY DEFICIT /SURPLUS #**	**-14003.65**	**-378.18**	**-13415.24**	**-13618.19**	**-15834.72**
I.	**STATE'S OWN RESOURCES**	**37829.42**	**34555.25**	**28383.36**	**38615.32**	**28208.15**
i	Balance from Current Revenues (1.1+1.2+1.3+1.5+1.6 - 2.2 + Head 2048)	-6357.39	3382.65	-13122.74	-11718.16	-17518.82
ii	Contribution of KSEB and LSGIs	9296.56	8938.33	9300.18	10496.55	9574.18
iii	Plan Grants under FC	0.00	0.00	0.00	0.00	0.00
iv	MCR (net) *	-3151.97	-1591.43	-3752.58	137.56	-7082.52
v	State Provident Fund, Small Savigs (Net)	18447.47	8524.31	9269.02	8444.15	9234.93
vi	Small Savings - NSSF (Gross)	4996.03	4108.54	5260.76	5632.03	6195.23
vii	SLR based Borrowings (Net)	18120.00	15620.00	25646.08	29838.16	32579.36
viii	Negotiated Loans (Gross) **	519.84	483.16	900.00	920.00	900.00
ix	Repayment of Loans	-4041.12	-4910.32	-5117.37	-5134.98	-5674.22
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
J.	**CENTRAL ASSISTANCE**	**1452.42**	**2686.23**	**1986.64**	**994.64**	**2161.85**
K.	**STATE PLAN RESOURCES**	**39281.84**	**37241.48**	**30370.00**	**39609.96**	**30370.00**

** 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.8739.31 Crore in 2021-22 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.

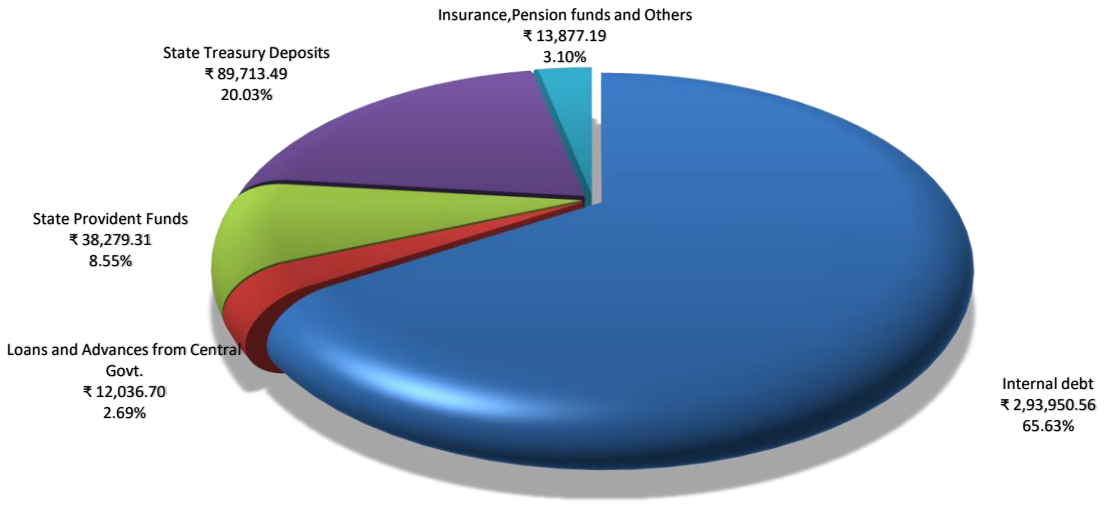
Table A7
DEBT OUTSTANDING OF THE STATE GOVERNMENT

(₹ crore)

	2021-22 Accounts	2022-23 Accounts	2023-24 B. E.	2023-24 R. E.	2024-25 B. E.
A Public Debt	**219974.55**	**238000.97**	**274243.40**	**269998.97**	**305987.25**
1 Internal debt	*210791.59*	*227137.07*	*261952.40*	*259171.18*	*293950.56*
i.Market loan	183522.04	199142.04	231352.89	228980.20	261559.56
ii.Loans from financial Institutions	3539.07	3165.59	3641.99	3248.67	3341.69
Of which					
1.LIC	447.83	267.03	146.55	146.55	55.27
2.GIC	117.79	100.98	86.24	86.24	72.29
3.NABARD	2973.45	2797.58	3409.20	3015.88	3214.13
iii.Special securities issued to NSSF	22566.53	23599.99	26215.60	25980.29	28360.60
iv.Others	1163.95	1229.45	741.92	962.02	688.71
2 Loans and Advances from Centre. *	9182.96	10863.90	12291.00	10827.79	12036.70
B Small Savings, Provident Fund etc.	115666.60	124190.92	133920.73	132635.06	141870.00
i.State Provident Funds	38251.48	38203.31	34329.58	38335.31	38279.31
ii.State Treasury Deposits	67790.45	74734.41	88261.18	81722.56	89713.49
iii.Insurance,Pension funds and Others	9624.67	11253.19	11329.98	12577.19	13877.19
Total Outstanding Debt of the State Government(A+B)	335641.16	362191.89	408164.13	402634.03	447857.25
Total Debt as % of GSDP	**35.92%**	**34.62%**	**36.05%**	**34.29%**	**34.15%**

Loan received in lieu of GST compensation of Rs.8739.31 Crore in 2021-22 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.

COMPOSITION OF DEBT OUTSTANDING OF THE STATE 2024-25 B.E.



All amounts in Crore

Table A8
PAST FISCAL FRAMEWORK

(₹ crore)

Sl. No.	Item	2010-11	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	**Total Revenue**	**30991**	**57950**	**69033**	**75612**	**83020**	**92854**	**90225**	**97617**	**116640**	**132725**
2	Own Revenue	23652	42516	47421	51876	57659	62427	62588	54988	68803	87086
3	From Centre	7338	15434	21612	23735	25361	30427	27636	42629	47837	45639
4	**Total Expenditure**	**38790**	**76744**	**87032**	**102383**	**110238**	**120070**	**114385**	**138884**	**163226**	**158738**
5	Revenue	34665	71746	78689	91096	99948	110316	104720	123446	146180	141951
6	Capital	4125	4998	8342	11286	10289	9753	9665	15438	17046	16787
7	**Revenue Deficit ***	**3674**	**13796**	**9657**	**15485**	**16928**	**17462**	**14495**	**20064**	**20800**	**9226**
8	**Fiscal Deficit ***	**7730**	**18642**	**17818**	**26448**	**26837**	**26958**	**23837**	**35204**	**37306**	**25555**
9	Interest payments	5690	9770	11111	12117	15120	16748	19215	20975	23303	25176
10	**Primary Deficit ***	**2041**	**8872**	**6708**	**14332**	**11717**	**10210**	**4623**	**14228**	**14004**	**378**
11	**Total Public Debt***	**54887**	**96133**	**109731**	**125883**	**142985**	**158234**	**174640**	**199682**	**219975**	**238001**
12	**Total Debt ***	**78673**	**135440**	**157370**	**186454**	**210762**	**235631**	**260311**	**296901**	**335641**	**362192**
13	**GSDP**	**324513**	**512564**	**561994**	**634886**	**701588**	**788286**	**812935**	**771724**	**934542**	**1046188**

** Loan received from GoI 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 resource of the State.*

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

Table A9
AS PERCENTAGE OF GSDP

Sl. No	Item	2010-11	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	**Total Revenue**	**9.55**	**11.31**	**12.28**	**11.91**	**11.83**	**11.78**	**11.10**	**12.65**	**12.48**	**12.69**
2	Own Revenue	**7.29**	**8.29**	**8.44**	**8.17**	**8.22**	**7.92**	**7.70**	**7.13**	**7.36**	**8.32**
3	From Centre	**2.26**	**3.01**	**3.85**	**3.74**	**3.61**	**3.86**	**3.40**	**5.52**	**5.12**	**4.36**
4	**Total Expenditure**	**11.95**	**14.97**	**15.49**	**16.13**	**15.71**	**15.23**	**14.07**	**18.00**	**17.47**	**15.17**
5	Revenue	**10.68**	**14.00**	**14.00**	**14.35**	**14.25**	**13.99**	**12.88**	**16.00**	**15.64**	**13.57**
6	Capital	**1.27**	**0.98**	**1.48**	**1.78**	**1.47**	**1.24**	**1.19**	**2.00**	**1.82**	**1.60**
7	**Revenue Deficit**	**1.13**	**2.69**	**1.72**	**2.44**	**2.41**	**2.22**	**1.78**	**2.60**	**2.23**	**0.88**
8	**Fiscal Deficit**	**2.38**	**3.64**	**3.17**	**4.17**	**3.83**	**3.42**	**2.93**	**4.56**	**3.99**	**2.44**
9	Interest payments	**1.75**	**1.91**	**1.98**	**1.91**	**2.16**	**2.12**	**2.36**	**2.72**	**2.49**	**2.41**
10	**Primary Deficit**	**0.63**	**1.73**	**1.19**	**2.26**	**1.67**	**1.30**	**0.57**	**1.84**	**1.50**	**0.04**
11	**Public Debt**	**16.91**	**18.76**	**19.53**	**19.83**	**20.38**	**20.07**	**21.48**	**25.87**	**23.54**	**22.75**
12	**Total Debt**	**24.24**	**26.42**	**28.00**	**29.37**	**30.04**	**29.89**	**32.02**	**38.47**	**35.92**	**34.62**

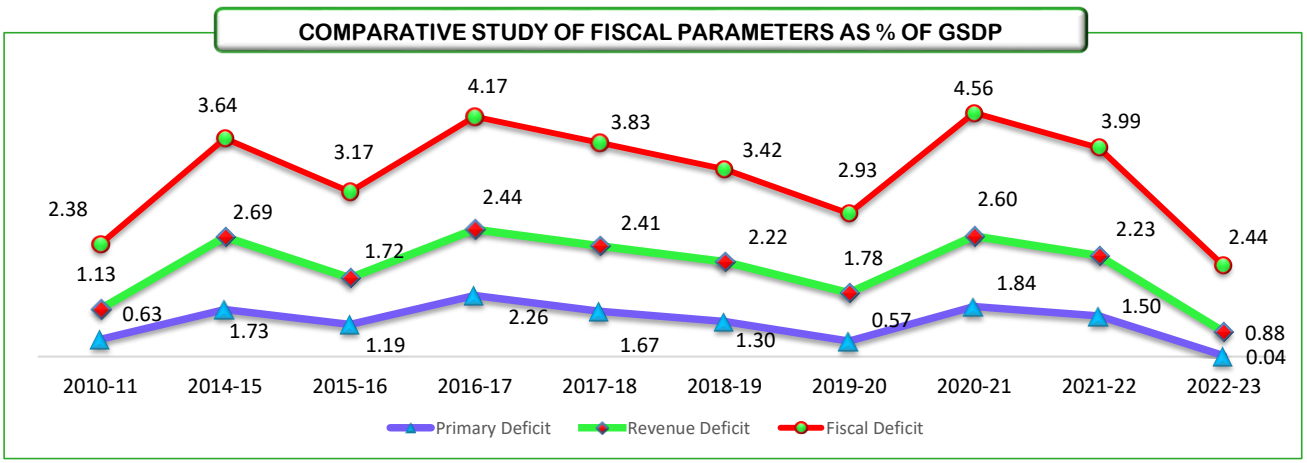


Table A10
IMPORTANT ITEMS UNDER REVENUE AND VARIOUS INDICATORS

(₹ crore)

	2021-22 Accounts	2022-23 Accounts	2023-24 B. E.	2023-24 R. E.	2024-25 B. E.
Revenue Receipts	116640.24	132724.65	135418.67	126837.06	138655.16
State Own Revenue (SOR)	68803.03	87086.11	98127.39	93891.31	103239.96
Central Govt. Transfers	47837.21	45638.54	37291.28	32945.76	35415.20
Revenue Expenditure	146179.51	141950.94	159360.91	151422.37	166501.21
Of which					
1 Interest	23302.82	25176.36	26246.99	26843.18	28694.24
2 Pension	26898.69	26090.04	28239.72	26182.89	28609.04
3 Salary	44494.16	37902.84	40042.07	38178.81	40674.56
Of which Teaching Grant of Aided Private Educational Institutions (Schools, Polytechnics & Colleges)	12771.27	10953.71	11621.57	10686.74	11489.43
Revenue deficit *	-20799.96	-9226.29	-23942.24	-24585.31	-27846.05
Salaries and Pensions as % of SOR	*103.76*	*73.48*	*69.58*	*68.55*	*67.11*
Salaries and Pensions as % of TRR	*61.21*	*48.21*	*50.42*	*50.74*	*49.97*
Salaries,Pensions & Interest as % of TRE	*64.78*	*62.82*	*59.32*	*60.23*	*58.85*
Salaries,Pensions & Interest as % of TRR	*81.19*	*67.18*	*69.80*	*71.91*	*70.66*
Interest Payments as % of TRE	*15.94*	*17.74*	*16.47*	*17.73*	*17.23*
Interest Payments as % of SOR	*33.87*	*28.91*	*26.75*	*28.59*	*27.79*
Interest Payments as % of GSDP	*2.57*	*2.41*	*2.32*	*2.29*	*2.19*
Salary Expenditure under Revenue as % of Total Revenue	*38.15*	*28.56*	*29.53*	*30.10*	*29.34*
Salary of Aided Educational Institutions as % of Total Revenue	*10.95*	*8.25*	*8.58*	*8.43*	*8.29*
Salary Expenditure under Revenue as% of Revenue Expenditure	*30.44*	*26.70*	*25.13*	*25.21*	*24.43*

Loan received in lieu of GST compensation of Rs.8739.31 Crore in 2021-22 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 A11
IMPORTANT ITEMS OF EXPENDITURE

(₹ crore)

		2022-23 Accounts			2023-24 B.E			2023-24 R.E			2024-25 B.E		
		REVENUE	CAPITAL	TOTAL	REVENUE	CAPITAL	TOTAL	REVENUE	CAPITAL	TOTAL	REVENUE	CAPITAL	TOTAL
1	**Salaries**	37902.84	110.70	38013.54	40042.07	9.06	40051.13	38178.81	28.37	38207.18	40674.56	3.91	40678.47
2	**Pensions**	26090.04	0.00	26090.04	28239.72	0.00	28239.72	26182.89	0.00	26182.89	28609.04	0.00	28609.04
3	**Interest**	25176.36	0.00	25176.36	26246.99	0.00	26246.99	26843.18	0.00	26843.18	28694.24	0.00	28694.24
4	**Grant-in-aid**	3024.79	0.00	3024.79	3903.39	0.00	3903.39	3072.18	0.00	3072.18	3892.80	0.00	3892.80
5	**Subsidies**	1542.50	0.00	1542.50	2189.95	0.00	2189.95	1512.19	0.00	1512.19	2009.11	0.00	2009.11
6	**Minor Works**	86.56	0.00	86.56	123.71	0.00	123.71	89.11	0.00	89.11	93.97	0.00	93.97
7	**Major Works**	0.00	1872.92	1872.92	0.00	952.26	952.26	3.65	1478.26	1481.91	0.00	923.71	923.71
8	**Scholarships and Stipends**	974.75	0.00	974.75	1013.03	0.00	1013.03	1064.70	0.00	1064.70	1238.84	0.00	1238.84
9	**Contributions**	239.33	0.00	239.33	721.83	0.00	721.83	517.17	0.00	517.17	729.12	0.00	729.12
10	**Wages**	1486.85	2.98	1489.83	1257.94	4.01	1261.95	1446.12	1.55	1447.67	1289.86	1.89	1291.76
11	**Materials and Supplies**	138.92	0.14	139.06	205.52	0.50	206.02	170.43	0.50	170.93	195.49	0.00	195.49
12	**Machinery and Equipment**	56.37	1.05	57.41	102.00	8.50	110.50	80.62	8.50	89.12	99.00	5.00	104.00
13	**Travel Expenses**	90.71	0.15	90.86	107.03	0.12	107.15	105.51	0.10	105.60	106.88	0.06	106.94
14	**Maintenance**	141.93	0.00	141.93	134.13	0.00	134.13	134.73	0.00	134.73	143.04	0.00	143.04
15	**P.O.L.**	135.06	0.51	135.57	110.35	0.14	110.49	114.47	0.18	114.65	132.42	0.07	132.49
16	**Motor Vehicles**	29.63	0.44	30.07	26.80	0.54	27.35	30.23	0.68	30.92	26.14	0.32	26.46
17	**Rent, Rates and Taxes**	54.26	1.21	55.47	47.96	0.10	48.06	53.85	0.11	53.96	52.01	0.04	52.05

Table A12
TREND IN SALARY EXPENDITURE

₹ crore

	2018-19 (Accounts)	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Accounts)	2023-24 B.E.	2023-24 R.E.	2024-25 B.E.
A.SOCIAL SERVICE								
Education, Sports, Art And Culture	15257.98	15403.21	13260.44	21691.16	18304.99	19415.42	18059.06	19409.83
Medical, Public Health&Family Welfare	4273.17	4361.59	3904.16	6238.81	5483.17	5691.14	5531.84	5807.41
Social Security & Welfare	740.78	876.50	821.37	943.66	866.04	565.14	508.28	575.14
others	547.19	549.59	483.01	778.34	651.23	713.31	702.32	738.41
Total social service(A)	***20819.11***	***21190.88***	***18468.99***	***29651.96***	***25305.43***	***26385.02***	***24801.49***	***26530.79***
B.ECONOMIC SERVICE								
Agriculture, Animal Husbandary & Co-operation	1361.09	1329.70	1134.33	1798.94	1526.41	1618.95	1584.44	1697.93
Irrigation & Flood Control	427.27	406.15	335.60	521.50	423.77	429.31	430.09	433.57
Others	1661.92	1671.48	1478.16	2367.96	2001.08	2174.05	2160.65	2277.49
Total Economic Service(B)	***3450.27***	***3407.33***	***2948.10***	***4688.40***	***3951.25***	***4222.31***	***4175.18***	***4408.99***
Developmental Expenditure(A+B)	**24269.39**	**24598.21**	**21417.09**	**34340.36**	**29256.68**	**30607.33**	**28976.68**	**30939.77**
C.GENERAL SERVICE								
Police	3237.43	3161.10	2794.83	4581.08	3885.60	4283.15	4011.57	4286.72
Administration of Justice	757.56	771.82	712.46	1099.88	956.63	1020.16	1095.89	1112.11
others	3246.00	3243.75	2886.48	4603.96	3914.63	4140.48	4123.04	4339.87
Total General Service/Non Dev Exp (C)	**7240.99**	**7176.66**	**6393.77**	**10284.92**	**8756.86**	**9443.80**	**9230.50**	**9738.70**
Total Salary Expenditure(A+B+C)	***31510.37***	***31774.87***	***27810.86***	***44625.28***	***38013.54***	***40051.13***	***38207.18***	***40678.47***

TREND IN REVENUE RECEIPTS 2010-11 & 2017-18 TO 2024-25

The total estimated Revenue Receipts of Rs. 138655.16 crore in 2024-25 (B.E) is higher by Rs. 11818.1 crore in comparison with 2023-24(RE) and Rs. 107664.21 crore more than the corresponding figure in 2010-11.

Out of the total estimated Revenue receipts,₹108766 crore is the Share of Taxes and Duties and ₹ 29889 crore is Share of Non-Tax Revenue. Receipts from taxes and duties during 2024-25 form 78.44 % and Non-Tax Revenue 21.56 % of the total revenue.

Table A13
TREND IN REVENUE RECEIPTS 2010-11 & 2017-18 TO 2024-25

(₹ crore)

Item	2010-11	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	RE 2023-24	BE 2024-25
				Accounts					
1	2	3	4	5	6	7	8	9	10
I. Taxes and Duties	**26863.54**	**63292.69**	**69682.27**	**66724.19**	**59221.24**	**76160.61**	**90228.84**	**98323.81**	**108765.91**
Percentage to total	*86.68*	*76.24*	*75.04*	*73.95*	*60.67*	*65.30*	*67.98*	*77.52*	*78.44*
Index	100	236	259	248	220	284	336	366	405
(i)Share of Central Taxes	5141.85	16833.08	19038.17	16401.05	11560.4	17820.09	18260.68	21285.56	23882.40
Percentage to total	*16.59*	*20.28*	*20.50*	*18.18*	*11.84*	*15.28*	*13.76*	*16.78*	*17.22*
(ii)State Taxes and Duties	21721.69	46459.61	50644.10	50323.14	47660.84	58340.52	71968.16	77038.25	84883.51
Percentage to total	*70.09*	*55.96*	*54.54*	*55.78*	*48.82*	*50.02*	*54.22*	*60.74*	*61.22*
II. Non-tax Revenue	**4127.41**	**19727.45**	**23172.20**	**23500.48**	**38395.59**	**40479.63**	**42495.81**	**28513.25**	**29889.26**
Percentage to total	*13.32*	*23.76*	*24.96*	*26.05*	*39.33*	*34.70*	*32.02*	*22.48*	*21.56*
Index	100	478	561	569	930	981	1030	691	724
(i)State's Own Non Tax Revenue	1930.79	11199.61	11783.24	12265.22	7327.31	10462.51	15117.96	16853.05	18356.46
Percentage to total	*6.23*	*13.49*	*12.69*	*13.59*	*7.51*	*8.97*	*11.39*	*13.29*	*13.24*
(ii)Grant in aid from centre	2196.62	8527.84	11388.96	11235.26	31068.28	30017.12	27377.86	11660.20	11532.80
Percentage to total	*7.09*	*10.27*	*12.27*	*12.45*	*31.83*	*25.73*	*20.63*	*9.19*	*8.32*
III. Total Revenue	**30990.95**	**83020.14**	**92854.47**	**90224.67**	**97616.83**	**116640.24**	**132724.65**	**126837.06**	**138655.16**
Index	100	268	300	291	315	376	428	409	447

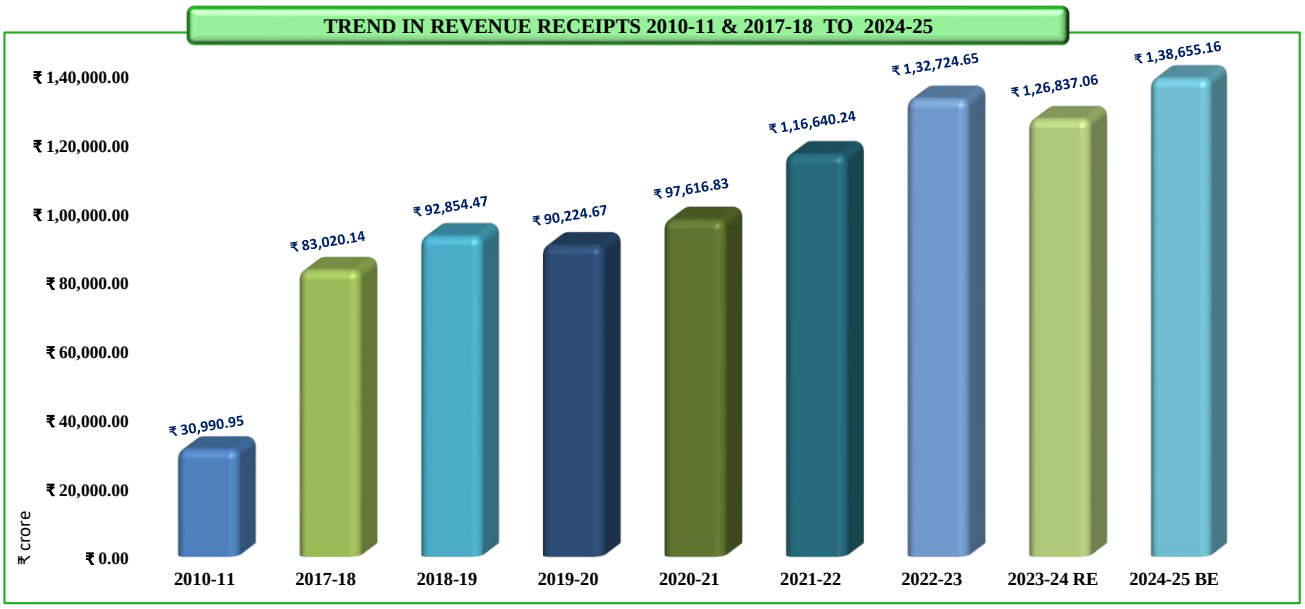
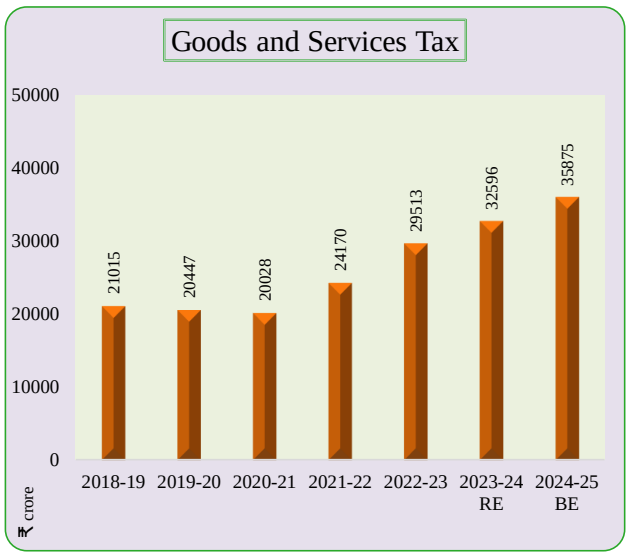


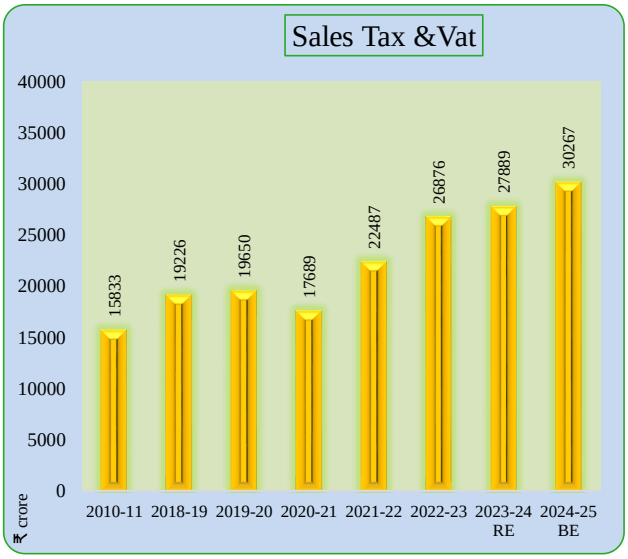
Table A-14

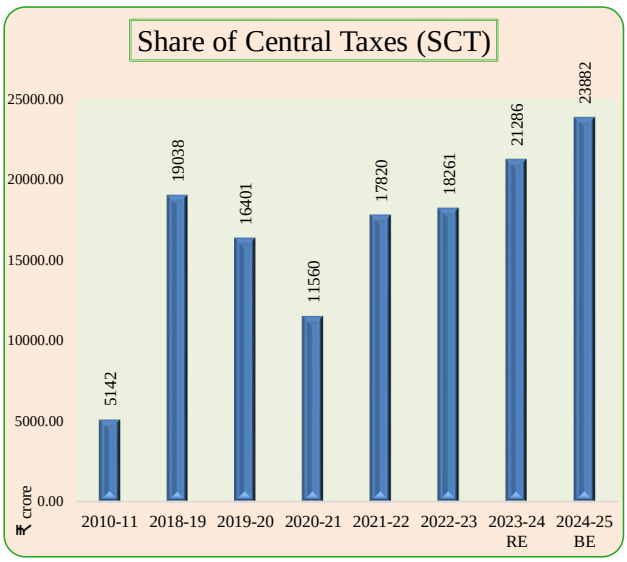
TREND IN TAXES AND DUTIES

₹ crore

Item	*Accounts*						*RE*	*BE*
	2010-11	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**2024-25**
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**
A. State Own Tax Revenue (SOTR)	**21721.68**	**50644.10**	**50323.14**	**47660.84**	**58340.52**	**71968.16**	**77038.25**	**84883.51**
Index	100	233	232	219	269	331	355	391
Goods and Services Tax		21014.71	20446.95	20028.31	24169.81	29513.28	32595.78	35874.63
Percentage to total SOTR		*41.49*	*40.63*	*42.02*	*41.43*	*41.01*	*42.31*	*42.26*
Taxes on Agricultural Income	46.97	0.70	0.84	0.50	0.50	0.39	0.41	0.41
Percentage to total SOTR	*0.22*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
Land Revenue	55.97	202.78	332.42	493.35	470.84	718.90	815.42	841.90
Percentage to total SOTR	*0.26*	*0.40*	*0.66*	*1.04*	*0.81*	*1.00*	*1.06*	*0.99*
Stamps & Registration	2552.49	3693.17	3615.01	3489.59	4857.33	6216.71	6111.78	6661.84
Percentage to total SOTR	*11.75*	*7.29*	*7.18*	*7.32*	*8.33*	*8.64*	*7.93*	*7.85*
State Excise Duties	1699.54	2521.40	2255.28	2329.22	2032.23	2875.95	2904.17	3107.46
Percentage to total SOTR	*7.82*	*4.98*	*4.48*	*4.89*	*3.48*	*4.00*	*3.77*	*3.66*
Sales Tax & VAT	15833.11	19225.75	19649.64	17689.17	22487.43	26875.78	27888.90	30267.31
Percentage to total SOTR	*72.89*	*37.96*	*39.05*	*37.11*	*38.55*	*37.34*	*36.20*	*35.66*
Taxes on vehicles	1331.37	3708.61	3721.14	3386.28	4037.10	5386.81	6039.84	6704.22
Percentage to total SOTR	*6.13*	*7.32*	*7.39*	*7.10*	*6.92*	*7.48*	*7.84*	*7.90*
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	62.38	67.92	57.34	69.92	72.35	373.93	1100.00
Percentage to total SOTR	*0.10*	*0.12*	*0.13*	*0.12*	*0.12*	*0.10*	*0.49*	*1.30*
Others	181.53	214.61	233.94	187.09	215.37	307.97	308.03	325.75
Percentage to total SOTR	*0.84*	*0.42*	*0.46*	*0.39*	*0.37*	*0.43*	*0.40*	*0.38*
B.Share of Central Taxes (SCT)	**5141.85**	**19038.17**	**16401.05**	**11560.40**	**17820.09**	**18260.68**	**21285.56**	**23882.40**
Index	100	370	319	225	347	355	414	464
Central Goods and Services Tax	*0.00*	*4699.14*	*4654.19*	*3325.63*	*4832.67*	*5165.39*	*5733.58*	*6433.08*
Integrated Goods and Services Tax	0.00	375.00	0.00	0.00	0.00	0.00	0.00	0.00
Corporation Tax	*2009.77*	*6621.02*	*5592.06*	*3546.02*	*5238.12*	*6109.21*	*7395.20*	*8297.41*
Tax on Income other than Corporation Tax	1062.05	4876.10	4381.76	3642.70	5104.81	5983.30	7242.78	8126.40
Other Taxes on Income and Expenditure	*0.00*	*34.48*	*0.00*	*0.00*	*0.04*	*0.00*	*0.00*	*0.00*
Taxes on Wealth	4.12	2.44	0.25	0.00	1.48	0.00	0.00	0.00
Customs	*899.11*	*1349.57*	*1039.60*	*591.59*	*1431.33*	*718.62*	*623.00*	*699.01*
Union Excise Duties	*654.08*	*896.86*	*722.80*	*380.78*	*898.09*	*225.48*	*261.00*	*292.84*
Service Tax	*512.72*	*173.73*	*0.00*	*62.54*	*294.96*	*28.59*	*10.00*	*11.22*
Other Taxes and Duties on Commodities and Services	0.00	9.83	10.39	11.14	18.59	30.09	20.00	22.44


Goods and Services Tax
50000
40000
30000
20000
10000
0
₹ crore
21015
20447
20028
24170
29513
32596
35875
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24 RE
2024-25 BE


Sales Tax &Vat
40000
35000
30000
25000
20000
15000
10000
5000
0
₹ crore
15833
19226
19650
17689
22487
26876
27889
30267
2010-11
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24 RE
2024-25 BE


Share of Central Taxes (SCT)
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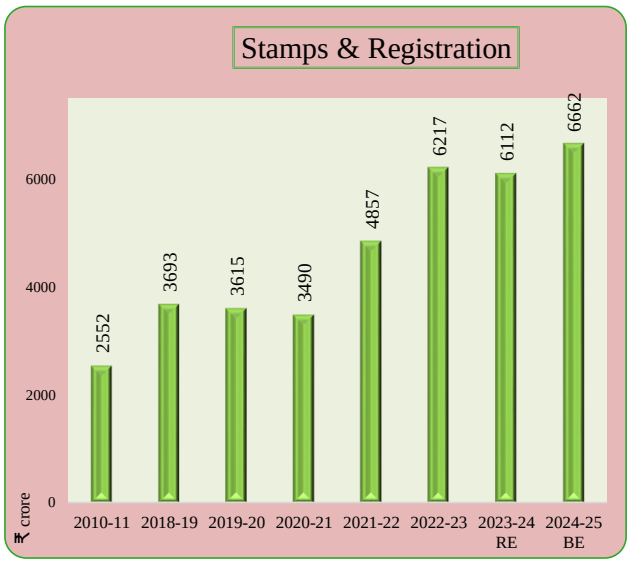
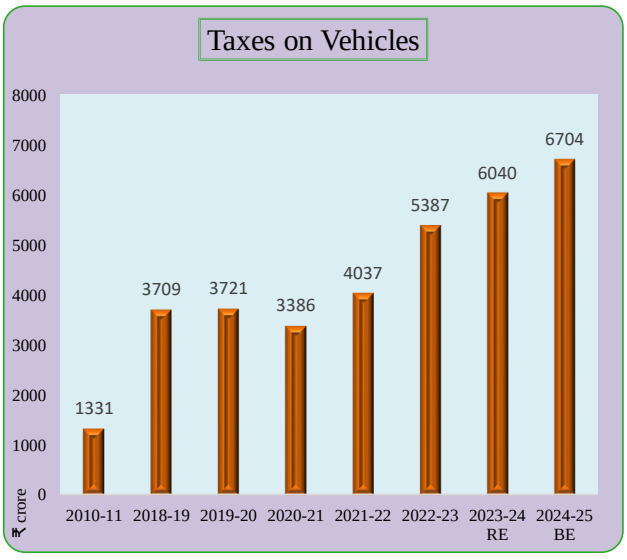
20000.00
15000.00
10000.00
5000.00
0.00
₹ crore
5142
19038
16401
11560
17820
18261
21286
23882
2010-11
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24 RE
2024-25 BE


Stamps & Registration
6000
4000
2000
0
₹ crore
2552
3693
3615
3490
4857
6217
6112
6662
2010-11
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24 RE
2024-25 BE


Taxes on Vehicles
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7000
6000
5000
4000
3000
2000
1000
0
₹ crore
1331
3709
3721
3386
4037
5387
6040
6704
2010-11
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24 RE
2024-25 BE

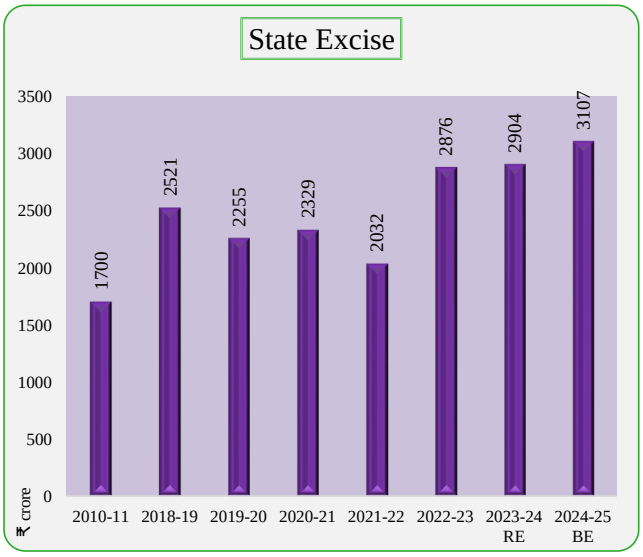
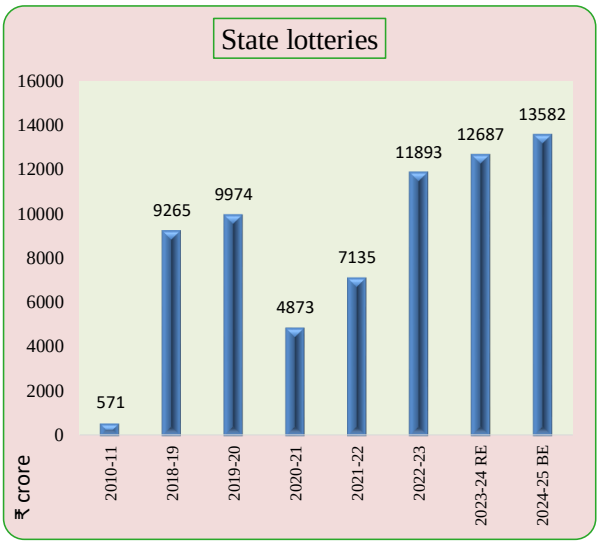
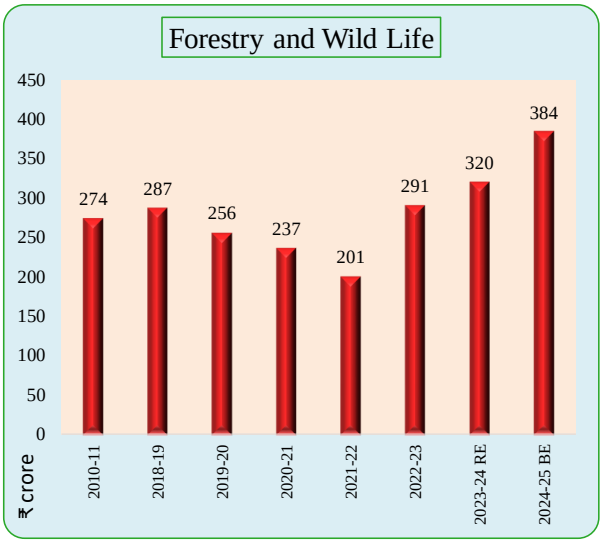

State Excise
3500
3000
2500
2000
1500
1000
500
0
₹ crore
1700
2521
2255
2329
2032
2876
2904
3107
2010-11
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24 RE
2024-25 BE

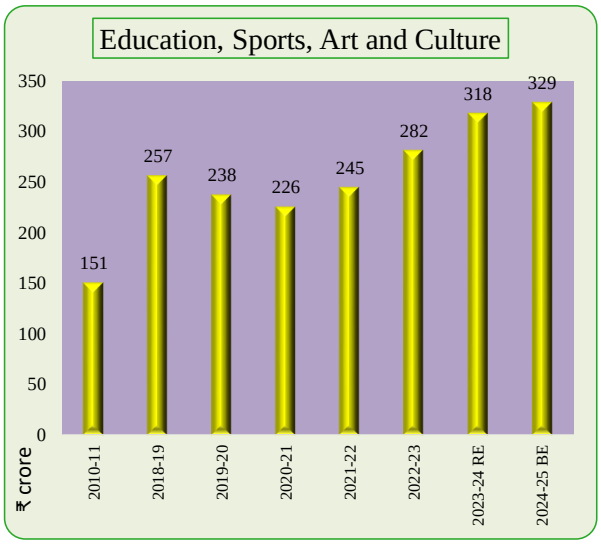
Table A15
TREND IN NON-TAX REVENUE

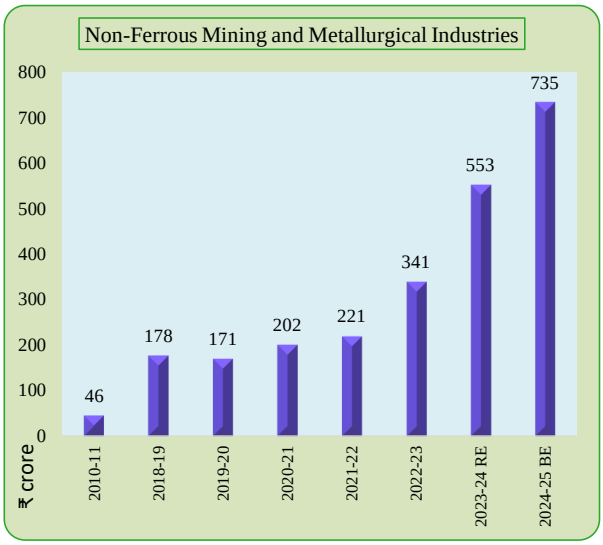
₹ crore

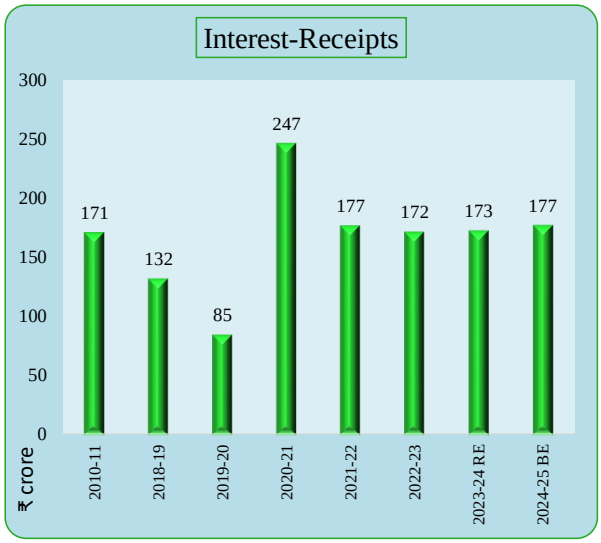
Item	*Accounts*						*RE*	*BE*
	2010-11	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
1	2	3	4	5	6	7	8	9
(A)State Own Non Tax Revenue (SONTR)	**1930.79**	**11783.24**	**12265.22**	**7327.31**	**10462.51**	**15117.96**	**16853.05**	**18356.46**
Index	*100.00*	*610.28*	*635.24*	*379.50*	*541.88*	*782.99*	*872.86*	*950.72*
Interest-Receipts	171.47	132.38	84.95	246.64	177.05	171.95	172.91	177.46
Percentage to total SONTR	*8.88*	*1.12*	*0.69*	*3.37*	*1.69*	*1.14*	*1.03*	*0.97*
Dividends and Profits	75.46	132.12	100.33	110.19	227.98	*48.93*	*150.00*	*165.00*
Percentage to total SONTR	*3.91*	*1.12*	*0.82*	*1.50*	*2.18*	*0.32*	*0.89*	*0.90*
Police	24.38	73.03	92.15	158.10	257.61	233.66	324.08	349.18
Percentage to total SONTR	*1.26*	*0.62*	*0.75*	*2.16*	*2.46*	*1.55*	*1.92*	*1.90*
Other Administrative Services	133.67	175.45	208.26	108.18	167.98	217.90	482.21	408.89
Percentage to total SONTR	*6.92*	*1.49*	*1.70*	*1.48*	*1.61*	*1.44*	*2.86*	*2.23*
Contributions and Recoveries towards pensions and other retirement benefits	34.45	120.72	107.31	106.10	154.36	145.93	145.74	175.31
Percentage to total SONTR	*1.78*	*1.02*	*0.87*	*1.45*	*1.48*	*0.97*	*0.86*	*0.96*
State lotteries	571.46	9264.66	9973.67	4873.01	7134.93	11892.88	12686.99	13582.00
Percentage to total SONTR	*29.60*	*78.63*	*81.32*	*66.50*	*68.20*	*78.67*	*75.28*	*73.99*
Education, Sports, Art and Culture	150.83	256.73	237.68	225.62	245.16	281.63	318.35	328.92
Percentage to total SONTR	*7.81*	*2.18*	*1.94*	*3.08*	*2.34*	*1.86*	*1.89*	*1.79*
Medical and Public Health	63.46	335.07	244.05	285.17	294.57	334.68	371.48	472.59
Percentage to total SONTR	*3.29*	*2.84*	*1.99*	*3.89*	*2.82*	*2.21*	*2.20*	*2.57*
Forestry and Wild Life	274.10	287.21	255.85	236.61	200.57	290.61	320.00	384.00
Percentage to total SONTR	*14.20*	*2.44*	*2.09*	*3.23*	*1.92*	*1.92*	*1.90*	*2.09*
Co-operation	59.11	186.57	202.41	158.18	249.54	285.92	249.82	317.48
Percentage to total SONTR	*3.06*	*1.58*	*1.65*	*2.16*	*2.39*	*1.89*	*1.48*	*1.73*
Non-Ferrous Mining and Metallurgical Industries	45.79	178.45	170.95	202.00	220.91	340.99	553.06	734.75
Percentage to total SONTR	*2.37*	*1.51*	*1.39*	*2.76*	*2.11*	*2.26*	*3.28*	*4.00*
Roads and Bridges	29.78	31.26	31.54	70.35	98.92	67.62	70.08	73.09
Percentage to total SONTR	*1.54*	*0.27*	*0.26*	*0.96*	*0.95*	*0.45*	*0.42*	*0.40*
Others	296.83	609.57	556.08	547.17	1032.92	805.24	1008.33	1187.80
Percentage to total SONTR	*15.37*	*5.17*	*4.53*	*7.47*	*78.07*	*5.33*	*5.98*	*7.05*
(B) Grant-in-aid from the Central Government	**2196.62**	**11388.96**	**11235.26**	**31068.28**	**30017.12**	**27377.86**	**11660.20**	**11532.80**
Non-plan Grants	490.06	7435.17	7918.05	25613.18	26026.68	22628.27	6773.43	3000.95
Grants for State Plan	934.22	183.68	54.56	313.18	189.45	161.81	144.64	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	3770.11	3262.65	5141.92	3801.00	4587.79	4742.13	8470.00
Grants for Special Plan Scheme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Index	100	518	511	1414	1367	1246	531	525
Total Non-Tax Revenue (A+B)	**4127.41**	**23172.20**	**23500.48**	**38395.59**	**40479.63**	**42495.81**	**28513.25**	**29889.26**
Index	100	561	569	930	981	1030	691	724


State lotteries
16000
14000
12000
10000
8000
6000
4000
2000
0
571
9265
9974
4873
7135
11893
12687
13582
₹ crore
2010-11
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24 RE
2024-25 BE


Forestry and Wild Life
450
400
350
300
250
200
150
100
50
0
274
287
256
237
201
291
320
384
₹ crore
2010-11
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24 RE
2024-25 BE


Education, Sports, Art and Culture
350
300
250
200
150
100
50
0
151
257
238
226
245
282
318
329
₹ crore
2010-11
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24 RE
2024-25 BE


Non-Ferrous Mining and Metallurgical Industries
800
700
600
500
400
300
200
100
0
46
178
171
202
221
341
553
735
₹ crore
2010-11
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24 RE
2024-25 BE


Interest-Receipts
300
250
200
150
100
50
0
171
132
85
247
177
172
173
177
₹ crore
2010-11
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24 RE
2024-25 BE

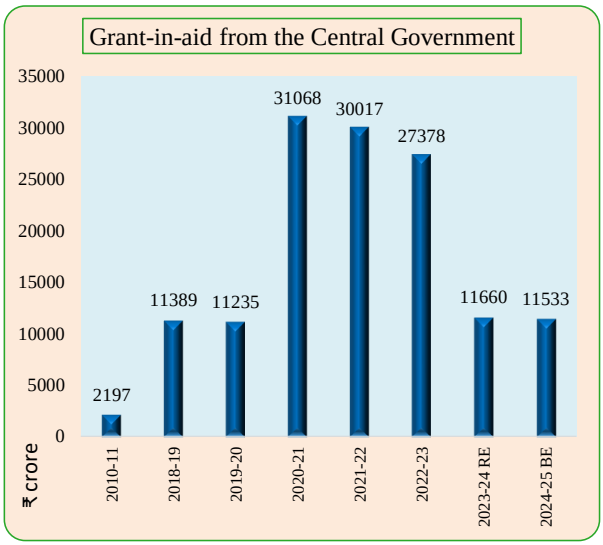

Grant-in-aid from the Central Government
35000
30000
25000
20000
15000
10000
5000
0
2197
11389
11235
31068
30017
27378
11660
11533
₹ crore
2010-11
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24 RE
2024-25 BE

Table A16
TREND IN DEVELOPMENT EXPENDITURE (REVENUE) 2010-11 & 2017-18 to 2024-25

(₹ crore)

				Accounts				*RE*	*BE*
	2010-11	**2017-18**	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**2024-25**
1. Social and Development Services	**14543.38**	**43410.04**	**42657.87**	**39166.84**	**57100.53**	**60487.02**	**56856.69**	**53230.28**	**64431.24**
(a) Education	6847.77	18514.86	18968.26	18459.63	16475.69	24770.33	22038.15	21748.22	23811.60
(b) Medical *	2353.69	6872.01	7261.34	7628.81	8893.10	12012.60	10095.65	8959.21	10281.17
(c) Agriculture **	1854.68	5007.27	5663.08	4274.53	9840.71	7859.69	4923.92	5408.50	6508.76
(d) Community Development ***	2782.88	11427.62	8890.17	7738.19	20463.48	14389.47	18695.08	15658.84	21988.42
(e) Industry ****	704.37	1588.28	1875.02	1065.68	1427.56	1454.94	1103.89	1455.51	1841.30
2. Irrigation	**327.59**	**596.14**	**576.63**	**515.53**	**510.44**	**761.32**	**580.40**	**570.12**	**664.44**
3. Public Works(Roads &Bridges)	**668.93**	**2168.60**	**2343.77**	**1404.90**	**3103.31**	**2668.42**	**2355.37**	**854.65**	**1432.96**
4. Forest	**210.11**	**521.19**	**530.32**	**516.49**	**538.07**	**679.17**	**607.37**	**646.01**	**730.05**
5. Transport and Communications	**71.07**	**86.77**	**138.76**	**139.04**	**116.01**	**273.13**	**122.96**	**210.18**	**241.33**
6. Housing and Urban Development	**472.25**	**39.66**	**1165.43**	**1133.29**	**1596.45**	**1014.55**	**1614.38**	**1033.78**	**1600.67**
7. Others	**174.93**	**404.95**	**3177.76**	**275.92**	**628.36**	**525.80**	**419.55**	**541.99**	**539.71**
(i) Relief on account of natural calamities	155.88	376.03	3133.76	221.47	460.72	463.97	372.31	491.56	485.31
(ii) Other Social and Community services	19.05	28.91	43.99	54.46	167.64	61.83	47.24	50.43	54.40
Total	**16468.26**	**47227.35**	**50590.54**	**43152.02**	**63593.16**	**66409.41**	**62556.73**	**57087.00**	**69640.39**
Development Expenditure of LSGs[#]	**2450**	**5752.17**	**6197.46**	**4398.16**	**7630.83**	**7617.43**	**7576.45**	**10141.00**	**12345.41**
Grand Total	**18918.58**	**52979.52**	**56788.00**	**47550.18**	**71223.99**	**74026.85**	**70133.18**	**67228.00**	**81985.79**
Index	100	287	307	262	386	403	380	347	423

*** 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.

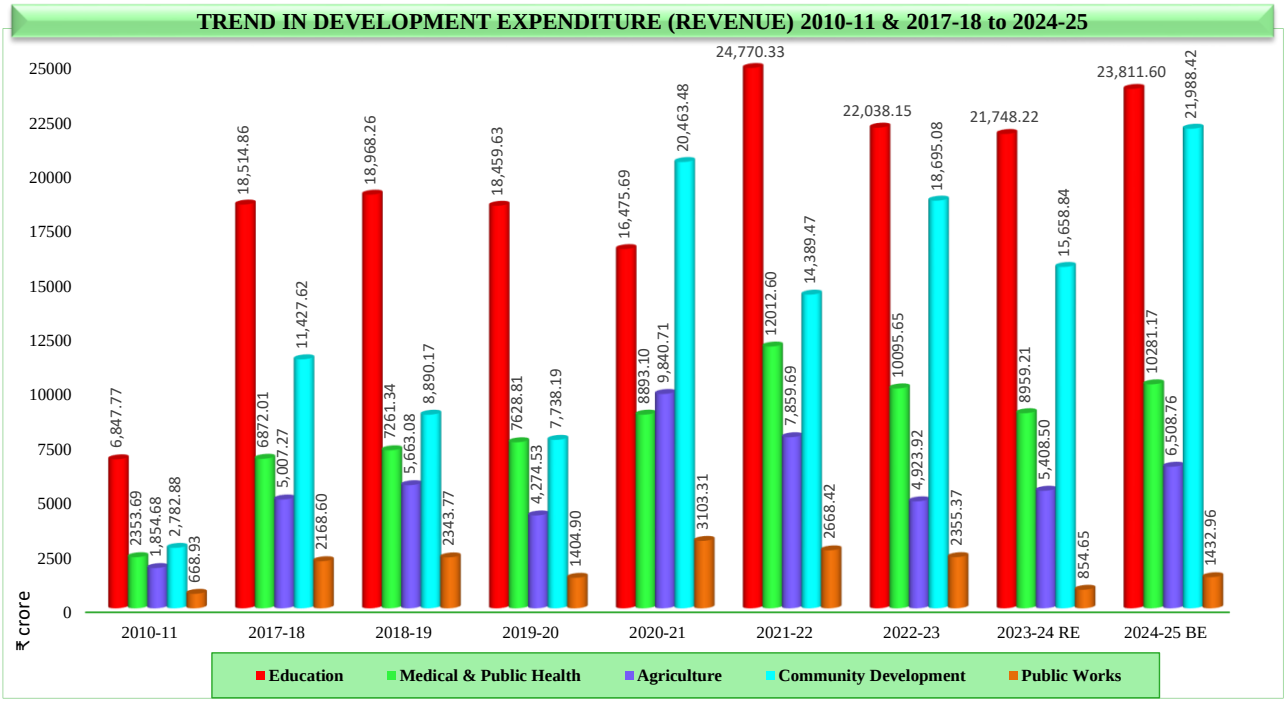


Table A17
TREND IN NON-DEVELOPMENT REVENUE EXPENDITURE

(₹ crore)

Sl No	Item	Accounts							RE	BE
		2010-11	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
1	2	3	4	5	6	7	8	9	10	11
1	**Collection of Taxes, Duties etc.**	**693.15**	**1792.10**	**1868.67**	**1866.02**	**1774.35**	**2493.94**	**2214.85**	**2269.98**	**2385.52**
2	**Interest charges**	**5689.66**	**15119.93**	**16747.92**	**19214.70**	**20975.36**	**23302.82**	**25176.36**	**26843.18**	**28694.24**
3	**Appropriation for Reduction or Avoidance of debt**	**275.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**120.00**	**120.00**
4	**Administrative Services**	**2919.24**	**8516.88**	**13043.83**	**15223.03**	**8538.60**	**17239.82**	**16194.83**	**26439.59**	**21678.04**
(i)	General Administration	556.21	1421.04	1518.47	1494.32	1373.37	2094.06	1795.56	1904.38	2016.62
(ii)	Parliament& State Legislature	138.04	188.10	206.05	338.76	466.63	494.21	231.49	242.17	362.10
(iii)	Administration of Justice	298.79	801.31	858.00	892.94	826.74	1241.76	1119.30	1240.07	1276.13
(iv)	Jails	50.55	136.62	145.12	139.44	154.35	199.72	178.78	205.02	207.91
(v)	Police & Vigilance*	1137.4	3585.68	3653.10	3610.13	3327.23	5088.45	4353.42	4462.09	4788.66
(vi)	Miscellaneous Department	738.25	2384.14	6663.09	8747.43	2390.27	8121.63	8516.29	18385.86	13026.61
5	**Pensions,Superannuation allowances etc.**	**5767.49**	**19938.41**	**19011.94**	**19064.29**	**18942.85**	**26898.69**	**26090.04**	**26182.89**	**28609.04**
6	**Famine Relief**									
7	**Compensation & assignments**	**327.85**	**1445.06**	**2701.26**	**1665.71**	**1874.95**	**2042.66**	**1986.07**	**2172.16**	**2860.05**
8	**Others**	**73.84**	**156.46**	**154.78**	**136.00**	**129.57**	**174.73**	**155.60**	**166.58**	**168.52**
(i)	Stationery & Printing	73.84	156.46	154.78	136.00	129.57	174.73	155.60	166.58	168.52
(ii)	Miscellaneous	0	0	0	0	0	0	0	0	0
	Total	**15746.23**	**46968.84**	**53528.40**	**57169.75**	**52235.67**	**72152.66**	**71817.76**	**84194.37**	**84515.42**
	Index	**100**	**298**	**340**	**363**	**332**	**458**	**456**	**535**	**537**

***Reclassified from 2015-16**

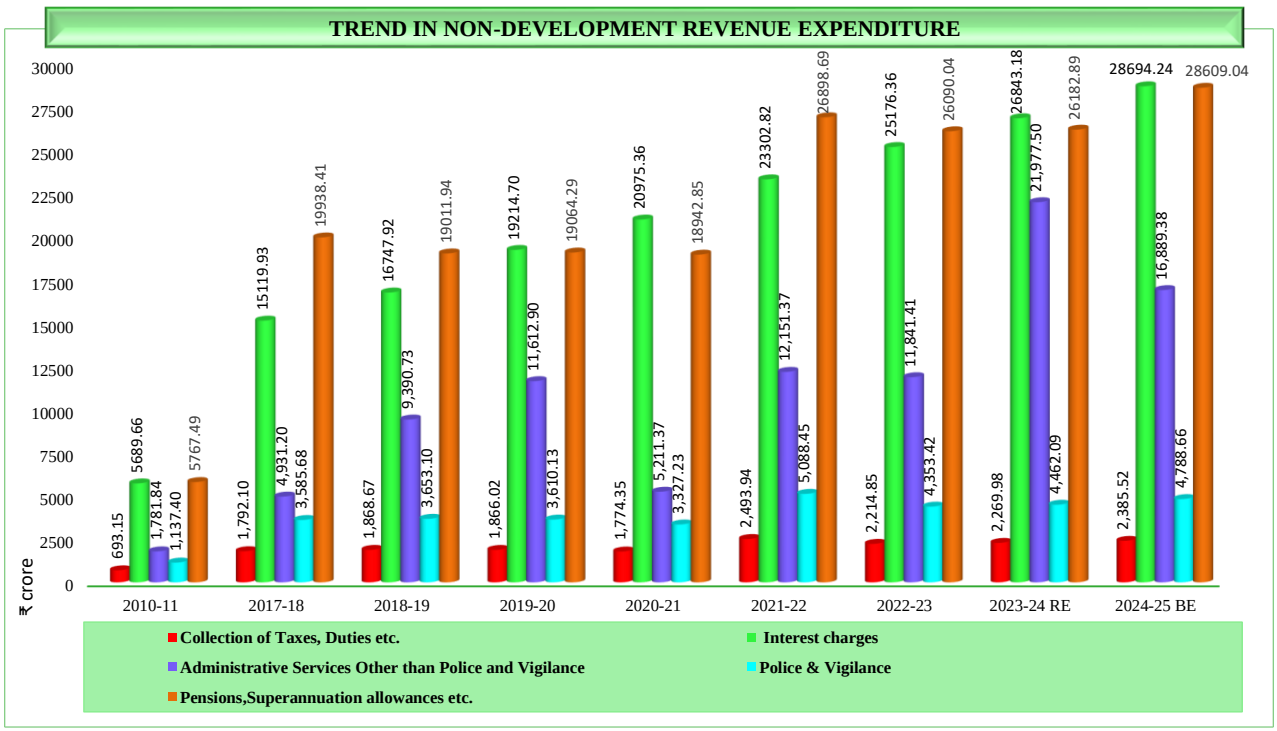


Table A18
TREND IN CAPITAL OUTLAY ON DEVELOPMENT AND NON-DEVELOPMENT SERVICES

(₹ crore)

Item	*Accounts*								*RE*	*BE*
	2010-11	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
1	2	4	5	6	7	8	8	9	10	11
A. Development Schemes	**3245.14**	**9915.08**	**8480.86**	**7232.58**	**8297.38**	**12629.81**	**13923.47**	**13689.67**	**14141.69**	**15451.04**
(i) Irrigation	292.30	674.83	544.49	271.78	282.84	302.15	440.64	402.68	525.28	577.48
Percentage to total (Item A)	9.01	6.81	6.42	3.76	3.41	2.39	3.16	2.94	3.71	3.74
(ii) Public Health	98.8	256.45	307.39	251.51	244.23	1461.76	2459.44	2110.96	1851.95	1116.71
Percentage to total(Item A)	3.04	2.59	3.62	3.48	2.94	11.57	17.66	15.42	13.10	7.23
(iii) Agriculture and allied services	338.65	555.62	629.83	543.95	340.36	464.87	478.89	761.81	423.74	407.52
Percentage to total (Item A)	10.44	5.60	7.43	7.52	4.10	3.68	3.44	5.56	3.00	2.64
(iv) Industries	364.30	516.79	548.06	276.74	254.02	486.10	541.36	529.25	587.29	819.19
Percentage to total (Item A)	11.23	5.21	6.46	3.83	3.06	3.85	3.89	3.87	4.15	5.30
(v) Roads and bridges	1397.98	2792.04	2330.56	1812.80	2281.17	2703.93	3270.99	2451.90	1958.11	2930.76
Percentage to total (Item A)	43.08	28.16	27.48	25.06	27.49	21.41	23.49	17.91	13.85	18.97
(vi) Other Works*	290.631	857.71	1069.10	1510.04	835.42	690.32	842.78	868.92	920.70	1593.75
Percentage to total (Item A)	8.96	8.65	12.61	20.88	10.07	5.47	6.05	6.35	6.51	10.31
(vii) Ports	152.13	99.31	212.75	163.08	60.40	126.32	39.36	41.61	184.87	65.19
Percentage to total (Item A)	4.69	1.00	2.51	2.25	0.73	1.00	0.28	0.30	1.31	0.42
(viii) Road and Water Transport ***	138.07	670.62	851.10	235.40	709.23	971.14	908.81	843.67	1265.39	616.64
Percentage to total (Item A)	4.25	6.76	10.04	3.25	8.55	7.69	6.53	6.16	8.95	3.99
(ix) Forests	14.00	95.89	71.76	49.67	41.03	88.39	79.60	66.52	80.56	95.80
Percentage to total (Item A)	0.43	0.97	0.85	0.69	0.49	0.70	0.57	0.49	0.57	0.62
(x) Housing and Urban Devept	88.94	33.76	85.46	84.39	19.70	125.81	40.41	50.19	132.69	245.69
Percentage to total (Item A)	2.74	0.34	1.01	1.17	0.24	1.00	0.29	0.37	0.94	1.59
(xi)Other Eco. Services	69.34	3362.07	1830.37	2033.21	3229.00	5209.02	4821.18	5562.15	6211.09	6982.30
Percentage to total (Item A)	2.14	33.91	21.58	28.11	38.92	41.24	34.63	40.63	43.92	45.19
B. Non-Development Schemes* **	**118.55**	**210.86**	**268.01**	**197.96**	**157.42**	**259.84**	**268.26**	**306.89**	**256.50**	**212.18**
C. Total Capital Expenditure	**3363.69**	**10125.94**	**8748.87**	**7430.54**	**8454.80**	**12889.65**	**14191.73**	**13996.56**	**14398.19**	**15663.22**
Index	100	301	260	221	251	383	383	416	428	466

*Includes Capital Outlay on Education,sports ,Art and Culture,Information & Publicity,Welfare of SC/ST/OBC,Social Security & Welfare and Other Social Services

** Includes Civil Aviations.

***The Non-Developmental Capital Outlay includes Capital outlay on Police,Stationery and Public Works

Non Developmental Capital outlay refers to the Capital expenditure for General Services.Developmental Capital outlay refers to the Capital expenditure for Social Services and Economic Services.

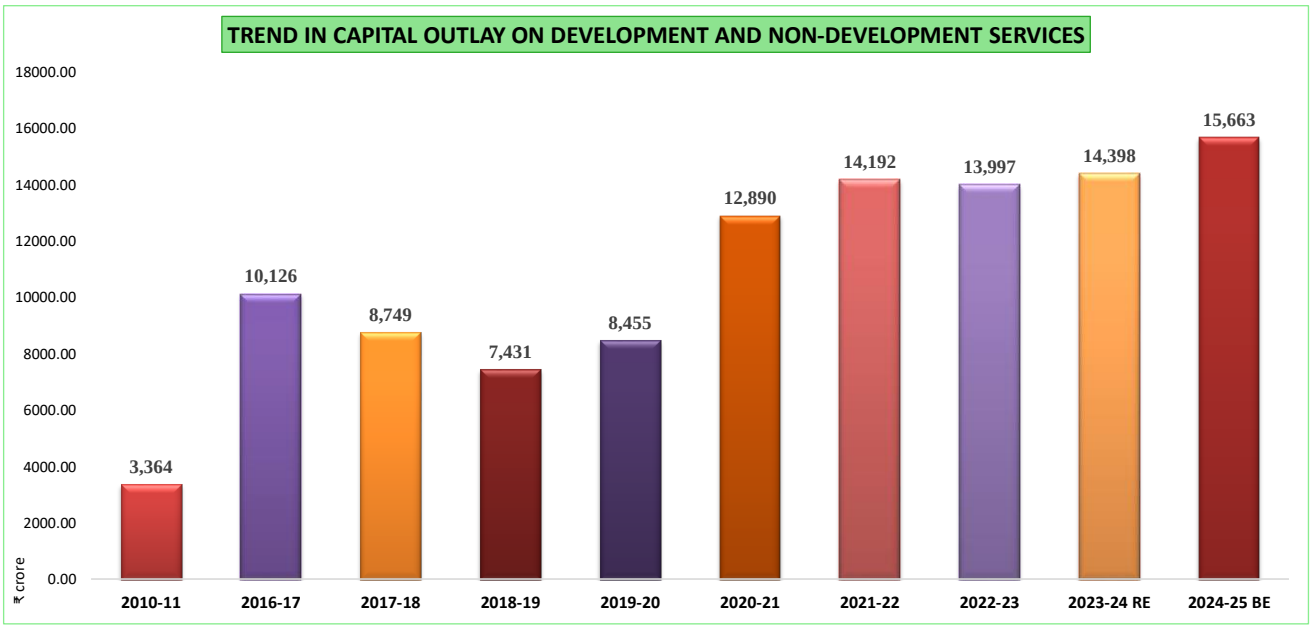


Table A 19

TRENDS IN TOTAL EXPENDITURE (REVENUE & CAPITAL) ON DEVELOPMENT SERVICES (2018-19 - 2024-25)

(₹ crore)

ACCOUNTS	2018-19			2019-20			2020-21			2021-22			2022-23			RE 2023-24			BE 2024-25		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
DEVELOPMENT SERVICES (i+ii+iii)	**56788.00**	**7232.58**	**64141.71**	**47550.18**	**8297.38**	**55877.39**	**71223.99**	**12629.81**	**83853.81**	**74026.85**	**13923.47**	**87950.32**	**70133.18**	**13689.67**	**83822.84**	**67228.00**	**14141.69**	**81369.69**	**81985.79**	**15451.04**	**97436.83**
i.Social Services	**38210.77**	**1784.29**	**40116.20**	**34044.77**	**1090.64**	**35165.24**	**44832.44**	**2277.90**	**47110.34**	**50695.61**	**3342.63**	**54038.24**	**50275.91**	**3030.07**	**53305.98**	**45463.42**	**2905.35**	**48368.77**	**52750.62**	**2956.15**	**55706.78**
a.Education, Sports, Art And Culture	18968.26	472.66	19440.92	18459.63	311.15	18770.78	16475.69	386.30	16861.99	24770.33	488.32	25258.65	22038.15	564.90	22603.05	21748.22	439.09	22187.31	23811.60	444.64	24256.24
b. Medical, Public Health&Family Welfare	7261.34	790.45	8051.79	7628.81	515.81	8144.63	8893.10	1461.76	10354.86	12012.60	2459.44	14472.04	10095.65	2110.96	12206.61	8959.21	1851.95	10811.16	10281.17	1116.71	11397.88
c. Labour Employment and Skill development	1266.99	0.00	1266.99	714.48	0.00	714.48	847.90	0.00	847.90	943.32	0.00	943.32	634.07	0.00	634.07	981.61	0.00	981.61	1050.26	0.00	1050.26
d.Other Social Services	10714.18	521.18	11235.36	7241.85	263.68	7505.53	18615.76	429.84	19045.60	12969.36	394.88	13364.24	17508.04	354.21	17862.25	13774.39	614.30	14388.69	17607.60	1394.80	19002.40
ii.Economic Services	**12379.77**	**5448.29**	**17828.06**	**9107.25**	**7206.74**	**16313.99**	**18760.72**	**10351.91**	**29112.63**	**15713.81**	**10580.84**	**26294.64**	**12280.82**	**10659.59**	**22940.42**	**11623.58**	**11236.34**	**22859.92**	**16889.76**	**12494.89**	**29384.65**
a. Agriculture, Animal Husbandary & Co-operation	5663.08	543.95	6207.03	4274.53	340.36	4614.89	9840.71	464.87	10305.58	7859.69	478.89	8338.58	4923.92	761.81	5685.74	5408.50	423.74	5832.23	6508.76	407.52	6916.28
b. Irrigation & Flood Control	576.63	271.78	848.41	515.53	282.84	798.37	510.44	302.15	812.59	761.32	440.64	1201.97	580.40	402.68	983.08	570.12	525.28	1095.40	664.44	577.48	1241.92
c. Public Works(Roads & Bridges)	2343.77	1846.63	4190.40	1404.90	2302.80	3707.71	3103.31	2703.94	5807.25	2668.42	3270.99	5939.41	2355.37	2451.90	4807.27	854.65	1958.11	2812.76	1432.96	2930.76	4363.72
d. Transport and communication	138.76	398.48	537.24	139.04	769.63	908.67	116.01	1097.46	1213.46	273.13	948.18	1221.30	122.96	885.28	1008.24	210.18	1450.26	1660.43	241.33	681.83	923.16
e. Forest	530.32	49.67	579.99	516.49	41.03	557.52	538.07	88.39	626.46	679.17	79.60	758.77	607.37	66.52	673.89	646.01	80.56	726.57	730.05	95.80	825.85
f. Others	3127.21	2337.78	5464.98	2256.75	3470.09	5726.84	4652.19	5695.11	10347.30	3472.08	5362.54	8834.61	3690.80	6091.40	9782.20	3934.13	6798.39	10732.52	7312.24	7801.49	15113.73
iii.Development Expenditure of LSGIs	**6197.46**	**0.00**	**6197.46**	**4398.16**	**0.00**	**4398.16**	**7630.84**	**0.00**	**7630.84**	**7617.43**	**0.00**	**7617.43**	**7576.45**	**0.00**	**7576.45**	**10141.00**	**0.00**	**10141.00**	**12345.41**	**0.00**	**12345.41**

Table A20
LOANS AND ADVANCES BY THE STATE GOVERNMENT

(₹ crore)

Item	Accounts						R.E.	B. E.
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
1	2	3	4	5	6	7	8	9
1. Loans for Housing	4.20	3.10	0.18	20.88	0.78	3.60	2.00	5.00
2. Loans for Water Supply and Sanitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Loans for Urban Development	55.70	0.00	0.00	0.00	17.73	0.00	0.00	0.00
4. Loans for Co-operatives	63.98	355.76	46.72	87.98	39.59	14.30	19.50	39.46
5. Loans for Agriculture and Allied activities	3.53	0.00	0.00	3.00	5.00	1.21	1.34	0.00
6. Loans for Industries	333.00	222.94	124.64	430.36	291.20	358.33	433.01	343.67
7. Loans for Power Projects	35.28	0.00	13.59	26.85	56.68	39.20	80.94	15.00
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	1044.90	1741.09	1025.09	1979.44	2443.31	2374.29	2049.76	1759.77
Total	**1540.59**	**2322.89**	**1210.22**	**2548.51**	**2854.29**	**2790.93**	**2586.55**	**2162.90**

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

(₹ crore)

Item	2017-18	2018-19	2019-20	2020-21	2021-22 (P)	2022-23 (RE)
1	3	4	5	6	7	8
1. Construction	7466.61	7327.92	7516.84	10134.18	9943.93	11539.64
2. Machinery & Other Equipments	341.44	278.94	247.75	313.92	884.50	854.43
3. Change in Stocks	0.00	-0.05	-0.03	0.00	0.00	0.00
Total	**7808.05**	**7606.81**	**7764.56**	**10448.10**	**10828.43**	**12394.07**

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

Table A22
EDUCATION-DETAILED BREAK-UP OF EXPENDITURE

(₹ crore)

Item	2021-22 Accounts	2022-23 Accounts	2023-24 RE	2024-25 BE
(a) University Education	3209.29	3091.06	3100.79	3492.22
(b) Secondary Education	10395.46	8866.52	8678.53	9376.69
(c)Primary Education	9775.49	8524.55	8330.55	9054.21
(d)Special Education	23.60	20.04	12.65	6.40
(e)General Education	53.89	52.74	62.76	79.86
(f)Technical Education	1150.31	1130.45	1149.80	1274.66
(g)Sports & Youth Welfare	146.83	155.06	155.66	197.35
(h)Agriculture Education	598.70	570.22	560.16	693.59
(i)Art and Culture	237.85	215.82	245.54	313.79
(j)Medical Education	1989.76	1978.83	1937.91	2174.84
(k)Capital Outlay*	662.37	724.37	768.95	572.64
(l) Loans	41.50	25.00	0.50	0.00
Total	**28285.06**	**25354.66**	**25003.80**	**27236.26**
* Shown under Education				

Table A23
AGRICULTURE- DETAILED BREAK-UP OF EXPENDITURE

(₹ crore)

Item	2021-22 Accounts	2022-23 Accounts	2023-24 RE	2024-25 BE
(a) Direction and Administration	482.76	416.86	431.69	464.69
(b) Foodgrain Crops & seeds	232.65	156.61	159.41	221.95
(c) Agricultural Farms	109.01	135.72	124.84	120.94
(d)Manures and Fertilizers	7.46	7.91	6.79	11.86
(e) Crop Insurance	31.81	40.00	20.99	33.14
(f)Plant Protection	18.41	16.85	16.81	23.23
(g) Commercial Crops	29.05	14.98	14.85	17.58
(h)Horticulture & Vegetable Crops	127.02	86.16	90.73	145.35
(i)Extension and Farmers Training	316.57	267.41	166.07	215.57
(j)Agricultural Economics & Statistics	0.77	4.40	6.19	109.80
(k)Agricultural Engineering	34.12	29.65	29.70	32.57
(l)Others	183.31	117.44	62.14	90.04
Total(Gross)	**1572.95**	**1293.98**	**1130.20**	**1486.71**
Deduct recoveries	17.35	17.75	0.00	0.00
Total (Net)	**1555.60**	**1276.23**	**1130.20**	**1486.71**
(m) Loans	5.00	1.21	1.34	0.00
(n) Capital Outlay	6.04	12.36	12.09	10.63
Grand Total	**1566.64**	**1289.80**	**1143.64**	**1497.35**

Table A24
IRRIGATION - DETAILED BREAK-UP OF EXPENDITURE

(₹ crore)

Item	2021-22 Accounts	2022-23 Accounts	2023-24 R. E.	2024-25 B. E.
1	2	3	4	5
I. Irrigation and flood control projects (Revenue Accounts)				
(a) Commercial				
1. Productive Works	72.21	53.54	58.31	76.81
(b) Non -Commercial				
1. Irrigation Works	56.21	65.84	57.64	48.67
2. Anti-sea Erosion Projects	32.51	13.44	9.69	10.00
3. Flood Control	31.39	17.01	18.29	19.52
Total (Gross)	**192.32**	**149.83**	**143.93**	**155.00**
Recoveries	5.76	4.06	4.00	4.35
Total (Net) --I	**186.56**	**145.77**	**139.93**	**150.65**
II. Capital Outlay on Irrigation				
(a) Commercial				
1. Productive Works	1.33	0.00	0.00	0.00
(b) Non-Commercial				
1. Irrigation Works	174.58	176.07	197.66	254.83
2. Anti-sea Erosion Projects	6.07	4.98	9.65	1.54
3. Flood Control	91.42	91.72	142.85	166.00
Total (Gross)	**273.40**	**272.77**	**350.16**	**422.37**
Recoveries	1.42	1.72	1.72	1.37
Total (Net)-II	**271.98**	**271.05**	**348.44**	**421.00**
Gross Total (I + II)	**458.54**	**416.82**	**488.37**	**571.65**
** Excluding Minor Irrigation and Command area development.*				

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

(₹ crore)

Item	2021-22 Accounts	2022-23 Accounts	2023-24 RE	2024-25 BE
1	2	3	4	5
1.Medical				
(a) Medical Establishment	145.52	108.75	120.55	171.70
(b) Hospitals and Dispensaries	3456.75	2965.56	3018.54	3258.75
(c)Ayurveda	543.09	494.22	496.98	545.49
(d) Homoeo	291.90	250.83	273.26	281.66
(e) Medical Colleges and Schools	1738.91	1735.08	1680.55	1878.51
(f) Employees' State Insurance Scheme	379.43	336.55	329.67	332.23
(g) Others	922.53	415.57	421.74	433.77
(h) Loans	**0.00**	0.32	0.30	0.00
Sub Total- I	**7478.14**	**6306.87**	**6341.59**	**6902.11**
2. Public Health				
(a) Public Health Establishment	8.48	6.85	5.71	13.50
(b) Prevention of food adulteration	36.87	32.70	33.95	35.37
(c)Drugs Control	49.92	32.61	34.89	37.47
(d) Prevention and control of diseases	2058.01	1647.27	930.17	1332.54
(e) Public Health Education and Training	343.88	320.14	334.50	344.96
(f) Public Health Laboratories	71.59	66.77	65.24	69.70
(g) Other programmes	1003.71	932.74	555.28	683.13
Sub Total-II	**3572.46**	**3039.08**	**1959.74**	**2516.67**
3. Family Welfare	**719.38**	**580.45**	**498.17**	**424.49**
4.Capital Outlay*	**310.85**	**359.21**	**462.56**	**248.40**
Grand Total (1+2+3+4)	**12080.82**	**10285.60**	**9262.06**	**10091.67**
** 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	2021-22 Accounts	2022-23 Accounts	2023-24 RE	2024-25 BE
1	2	3	4	5
I. RevenueAccount				
(a) Village and Small Industries	446.47	375.83	385.68	519.30
(b)Industries	34.52	54.02	42.19	173.41
(c)Non Ferrous Mining and Metallurgical Industries	20.99	19.33	20.00	24.83
(d)Other outlays for Industries and Minerals	22.20	27.60	26.04	73.50
(e)Plantations	0.00	0.55	0.60	4.34
Total - I	**524.18**	**477.34**	**474.51**	**795.38**
II. Capital Account				
(1) Village and Small Industries	36.29	30.94	56.27	53.84
(2)Non Ferrous Mining and Metallurgical Industries	4.38	0.00	1.20	0.00
(3)Cement and Non Metallic Minerals and Industries	0.00	0.95	0.00	0.00
(4)Chemical Industries	0.00	9.87	3.00	5.00
(5)Engineering Industries	34.21	6.20	7.50	6.50
(6)Telecommunication and Electronic Industries	185.79	252.37	291.39	332.89
(7)Consumer Industries	37.10	9.64	28.03	26.06
(8)Other Industies and Minerals	244.97	243.73	199.90	394.90
Total - II	**542.73**	**553.69**	**587.29**	**819.19**
III. Loans	**291.20**	**358.33**	**433.01**	**343.67**
Total--(I+II+ III)	**1358.11**	**1389.37**	**1494.81**	**1958.24**

Table A27
Annexure - 1
GOVERNMENT GUARANTEES SANCTIONED / RENEWED / AFRESH FROM 01/01/2022

Sl. No.	Name of Institution	Name of AD	Amount sanctioned (₹ crore)	Period
1	Kerala State Development Corporation for Scheduled Castes and Sheduled Tribes Ltd.	SCSTDD-C	9	Not Specified (enhance the limit from 6 to 15 Cr)
2	Kerala State Poultry Development Corporation	Animal Husbandry (F)	2	
3	Kerala Agro Machinery Corporation Ltd. (KAMCO)	AGRI-PU	20	Not Specified
4	Kerala State Handicraft Development Corporation Ltd.	Industries - K	30	Not Specified
5	Kerala State Financial Enterprises Ltd.	Taxes - H	2000	Not Specified (2022-23)
	Kerala State Financial Enterprises Ltd.	Taxes - H	3000	Not Specified (2023-24)
6	Supplyco	FCSD-C	50	Not Specified
	Supplyco	FCSD-C	600	Not Specified
7	Kerala State Women's Development Corporation Ltd.	WCB - B	100	Not Specified (For availing Loan from NMDFC (2022-23)
	Kerala State Women's Development Corporation Ltd.	WCB - B	100	Not Specified (For availing Loan from NMDFC (2023-24)
8	SIDCO	Industries - F	2	Renewed Govt. guarantee from 01.01.2023 to 31.12.2027
9	Kerala State Backward Classes Development Corporation Ltd.	BCDD - A	200	Not Specified (for availing loan from NSKFDC 2022-23, 2023-24)
	Kerala State Backward Classes Development Corporation Ltd.	BCDD - A	100	Not Specified (for availing loan from NSKFDC 2023-24)
10	Kerala Social Security Pension Ltd.	FIN (SS)	6000	Not Specified
11	Kerala Urban & Rural Development Finance Corporation Ltd.	LSGD - FM	500	Not Specified (2021-22)
	Kerala Urban & Rural Development Finance Corporation Ltd.	LSGD - DE	500	Not Specified (2022-23)
12	Vizhinjam International Seaport Ltd. (VISL)	F&P - E	570	Not Specified (2022-23)
13	Kerala State Textiles Corporation	Industries - C	1.8	Extended for a further period of 2 years with effect from 01.01.2023 to 31.12.2024
14	Kerala State Minorities Development Corporation Ltd.	Minority Welfare	50	Not Specified
15	Kerala State Transoport Development Finance Corporation	Transport-A	350	Renewed
16	Transformers & Electricals Kerala Ltd.	IND - H	40	Not Specified
	Total		**14224.80**	

Table A28

Amount Received as per the award of the Various Finance Commissions

(₹ crore)

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
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
4th Receipts	1966-67 to 1968-69	18.23	0.65	31.37	62.64	0.90	..	..	113.79
5th Receipts	1969-70 to 1973-74	80.64	1.85	100.80	50.16	1.45	..	..	234.9
6th Receipts	1974-75 to 1978-79	128.61	2.19	187.21	223.07	1.50	..	..	542.38
7th Receipts	1979-80 to 1983-84	205.93	3.38	651.25	..	2.10	0.37	0.05	863.06
8th 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
9th Recommended	1990-95	780.29	..	2112.63	23.25	26.70	..	..	2942.35
Receipts	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
10th 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

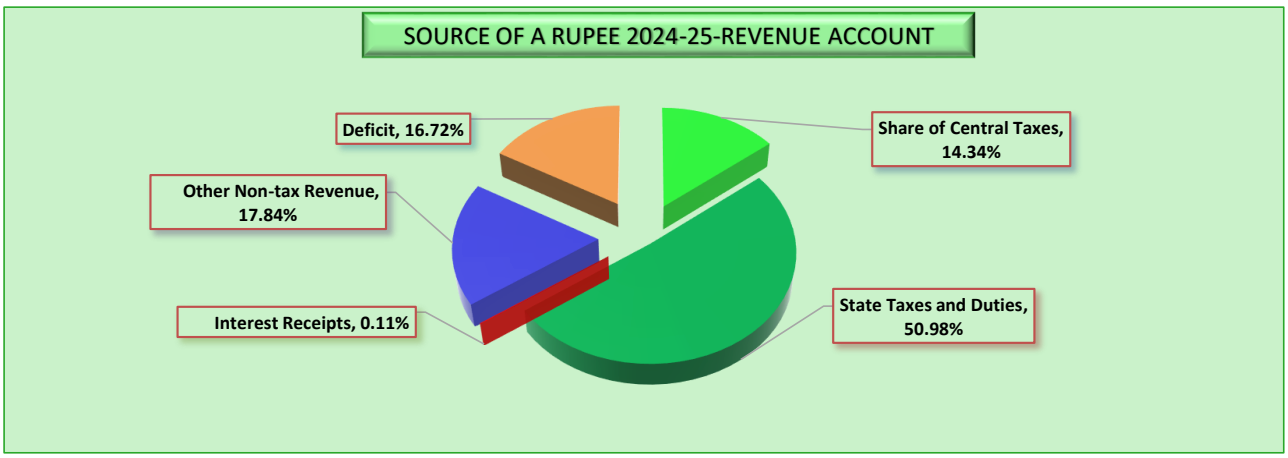
		Share of Net Proceeds of divisible Union taxes & duties	Upgradation, Special Problems,Cal:Rel: & Local Bodies	Total
11th Receipts				
	2000-01	1585.61	70.82	1656.43
	2001-02	1614.26	44.10	1658.36
	2002-03	1715.22	87.68	1802.90
	2003-04	2012.00	183.45	2195.45
	2004-05	2404.95	148.15	2553.10
12th Receipts	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
13th 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
14th 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
15th Receipts	2021-22	17820.09	22171.13	39991.22
	2022-23	18260.68	15382.30	33642.98
	2023-24 RE	21285.56	6773.43	28058.99
	2024-25 BE	23882.40	3000.95	26883.35

Source: Budget documents and Finance Commission Reports

Table A29
BUDGET ESTIMATES 2024-25- ON REVENUE ACCOUNT

	Revenue Receipts	₹ crore	*%*		*Revenue Expenditure*	₹ crore	*%*
1	**Taxes and Duties**	**108765.91**	**65.32**	**1**	**Development Expenditure**	**81985.79**	**49.24**
a)	Share of Central Taxes	23882.40	**14.34**	a)	Social & Development Services	64431.24	**38.70**
b)	State Taxes and Duties	84883.51	**50.98**	b)	Others*	17554.55	**10.54**
2	**Non Tax Revenue**	**29889.26**	**17.95**	**2**	**Debt Services**	**28694.24**	**17.23**
a)	Interest Receipts	177.46	**0.11**	**3**	**Administrative Services**	**21678.04**	**13.02**
b)	Other Non-tax Revenue	29711.79	**17.84**	**4**	**State Tax collection charges**	**2385.52**	**1.43**
				5	**Other Expenditure**	**31757.62**	**19.07**
	Total	**138655.16**	**83.28**		**Total**	**166501.21**	**100.00**
	Deficit	**27846.05**	**16.72**		**Surplus**	**0.00**	**0.00**
	Grand Total	**166501.21**	**100.00**		**Grand Total**	**166501.21**	**100.00**

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



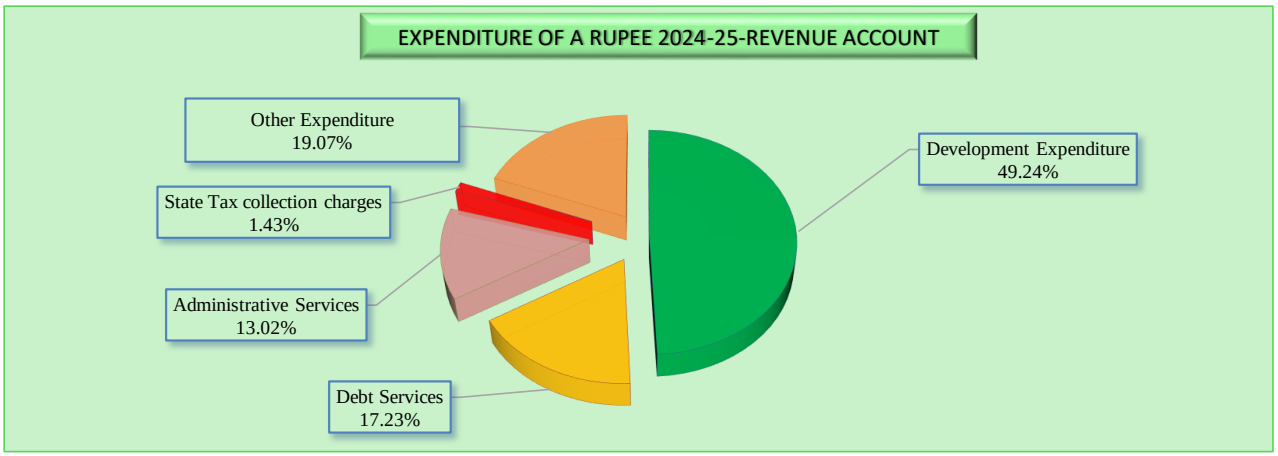


Table A30

DEBT HEAD RECEIPTS AND DISBURSEMENTS- (BUDGET ESTIMATE- 2024-25)

During the financial year the expected receipts on account of Loans from Govt of India would be Rs. 2100 crore, receipts from repayment of loans comes to Rs. 1076.9 crore and receipts from internal debt is Rs. 104946.58 crore

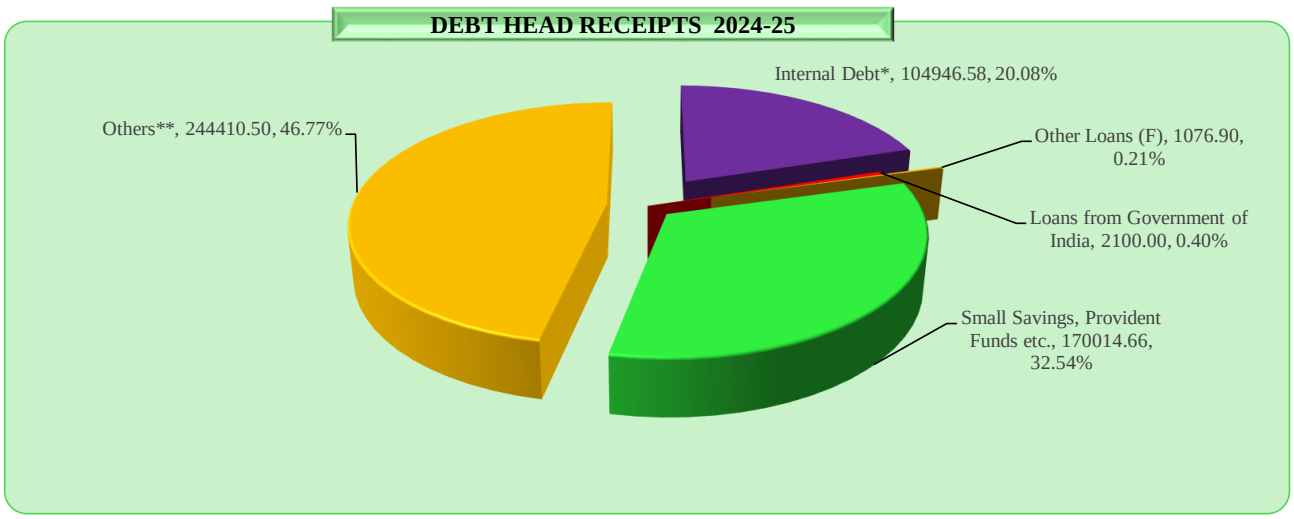
DEBT HEAD RECEIPTS AND DISBURSEMENTS
(BUDGET ESTIMATE-2024-25)

(₹ crore)

Sl.No	*Item*	*Receipts*	*Disbursements*
1	**2**	**3**	**4**
1	*Internal Debt**	104946.58	70167.21
2	*Loans from Government of India*	2100.00	891.09
3	*Other Loans (F)*	1076.90	2162.90
4	*Small Savings, Provident Funds etc.*	170014.66	160779.73
5	*Others***	244410.50	245145.43
	Total	**522548.64**	**479146.36**
	Balance		**43402.29**
	Grand Total	**522548.64**	**522548.64**

* Inclusive of Inter-State Settlements.

** Inclusive of (1) J. Reserve Funds (2) K. Deposits and Advances (3) L. Suspense & Miscellaneous (4) M. Remittances and (5) Contingency Fund



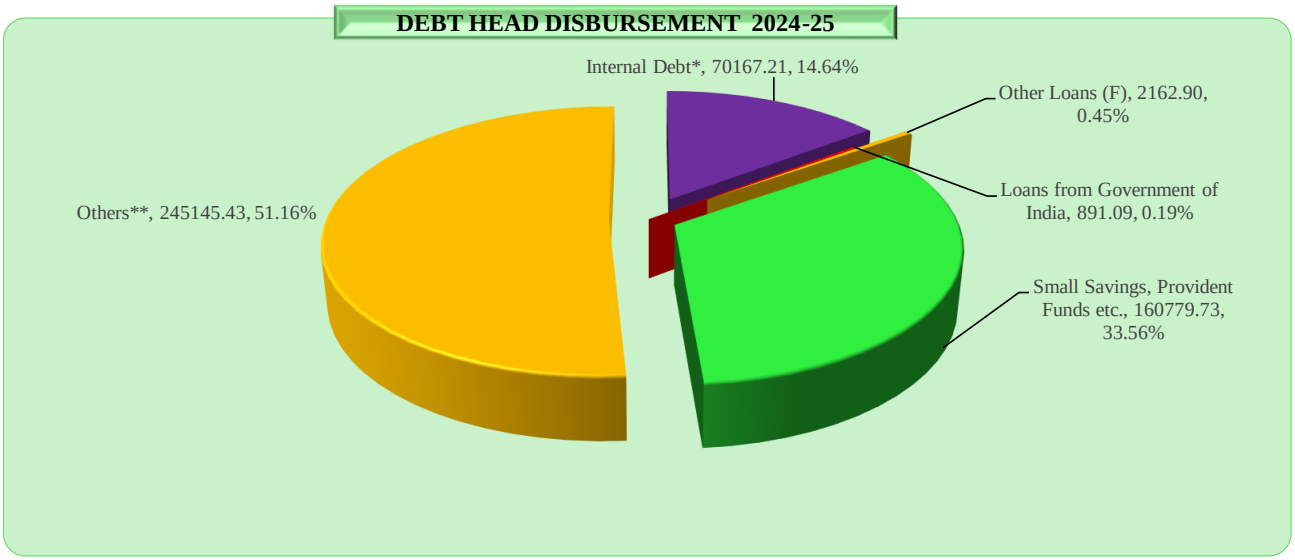


Table A31

OVERALL BUDGETARY POSITION OF REVENUE AND CAPITAL

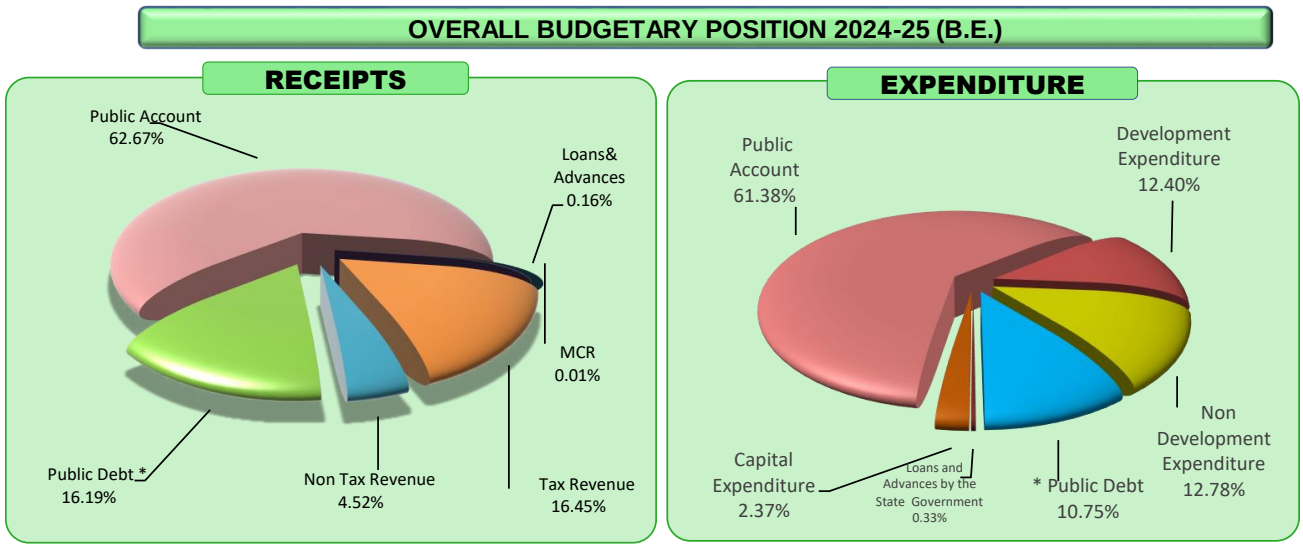
(2024-25 Budget Estimate)

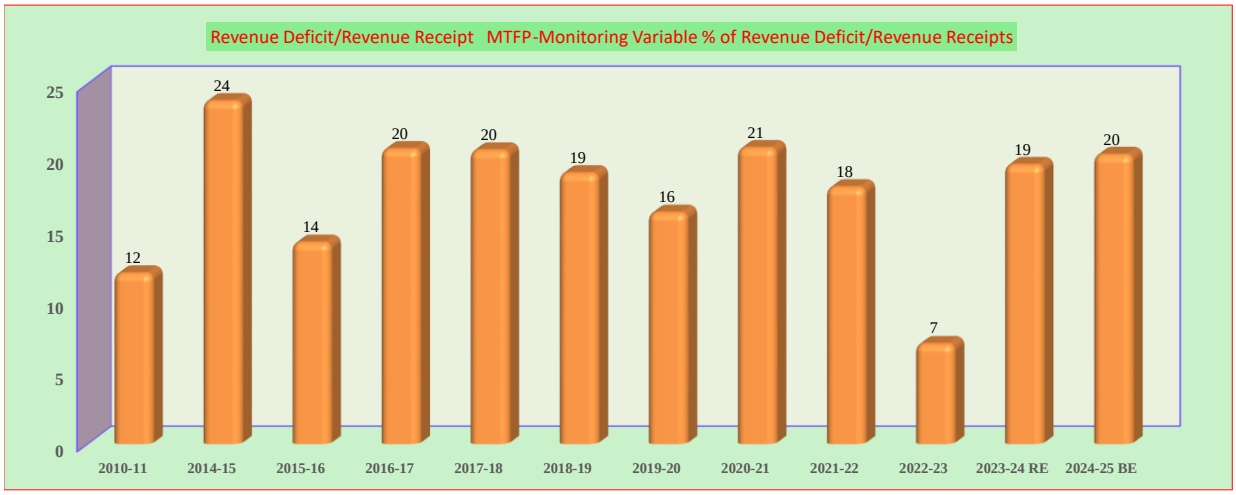
The total Revenue Receipt is estimated as Rs. 138655.16 crore and expenditure on Revenue Account as Rs.166501.21 crore.The corresponding estimates for the Capital Account come to Rs.522614.95 crore and Rs.494809.57 respectively. The overall budgetary deficit during the year 2024-25 (BE) is Rs. -40.67 crore compared to a deficit of Rs.-62.93crore of 2023-24 (RE)

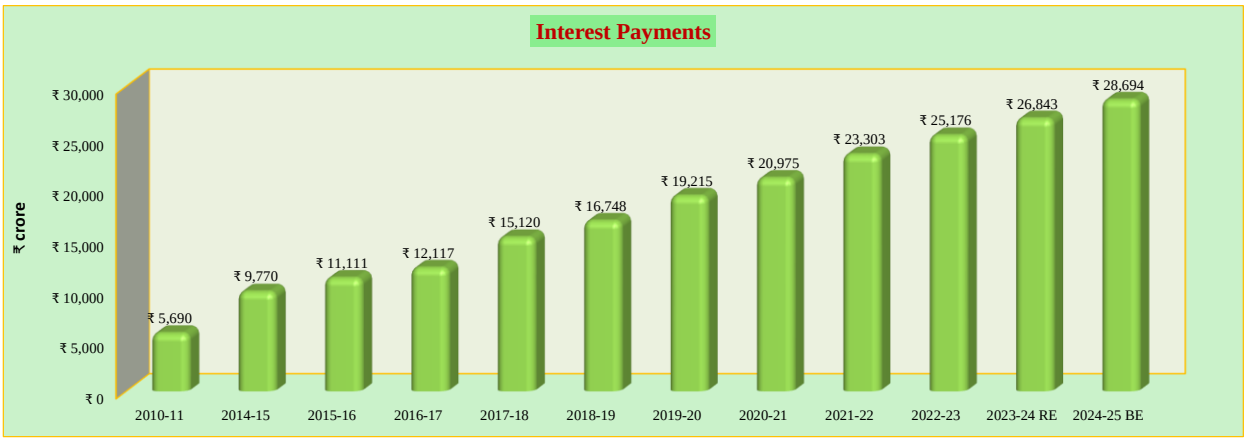
OVERALL BUDGETARY POSITION 2024-25 (B.E.)

Details of receipts	Receipts (₹ crore)	Expenditure (₹ crore)	Details of Expenditure
Revenue Account	**138655.16**	**166501.21**	**Revenue Account**
Tax Revenue	108765.91	81985.79	Development Expenditure
Non Tax Revenue	29889.26	84515.42	Non Development Expenditure
Capital Account	**522614.95**	**494809.57**	**Capital Account**
Public Debt *	107046.58	71058.30	* Public Debt
Loans and Advances by the State Government	1076.90	2162.90	Loans and Advances by the State Government
Public Account	414424.16	405924.16	Public Account
Contingency Fund	1.00	1.00	Contingency Fund
Miscellaneous Capital Receipts	66.30	15663.22	Capital Expenditure outside Revenue Account
Total Receipts	**661270.11**	**661310.78**	**Total Expenditure**
		-40.67	**(+)Surplus/(-)Deficit**
Opening Cash Balance	**119.75**	**79.08**	**Closing Cash balance**
Grand Total	**661389.86**	**661389.86**	**Grand Total**

* Inclusive of Inter State Settlements.




Revenue Deficit/Revenue Receipt MTFP-Monitoring Variable % of Revenue Deficit/Revenue Receipts
25
20
15
10
5
0
12
24
14
20
20
19
16
21
18
7
19
20
2010-11
2014-15
2015-16
2016-17
2017-18
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24 RE
2024-25 BE


Interest Payments
₹ crore
₹ 30,000
₹ 25,000
₹ 20,000
₹ 15,000
₹ 10,000
₹ 5,000
₹ 0
₹ 5,690
₹ 9,770
₹ 11,111
₹ 12,117
₹ 15,120
₹ 16,748
₹ 19,215
₹ 20,975
₹ 23,303
₹ 25,176
₹ 26,843
₹ 28,694
2010-11
2014-15
2015-16
2016-17
2017-18
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24 RE
2024-25 BE

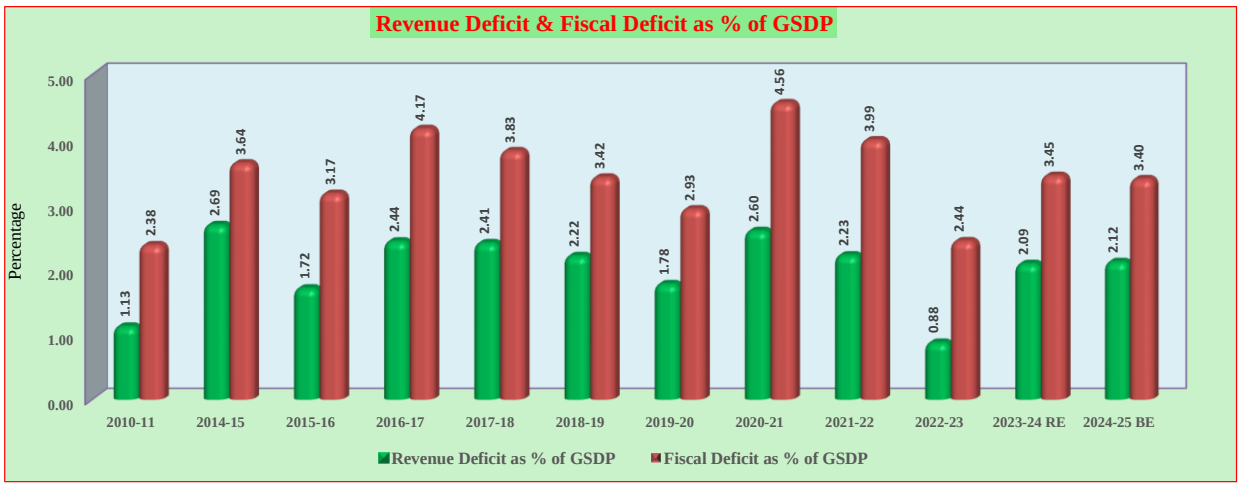

Revenue Deficit & Fiscal Deficit as % of GSDP
Percentage
5.00
4.00
3.00
2.00
1.00
0.00
1.13
2.38
2.69
3.64
1.72
3.17
2.44
4.17
2.41
3.83
2.22
3.42
1.78
2.93
2.60
4.56
2.23
3.99
0.88
2.44
2.09
3.45
2.12
3.40
2010-11
2014-15
2015-16
2016-17
2017-18
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24 RE
2024-25 BE
Revenue Deficit as % of GSDP
Fiscal Deficit as % of GSDP

Table A32
OUTSTANDING LIABILITIES OF KERALA

(₹ crore)

AT THE END OF MARCH

Sl. No.	*Item*	*2001*	*2012*	*2013*	*2014*	*2015*	*2016*	*2017*	*2018*	*2019*	*2020*	*2021*	*2022*	*2023*	*2024 RE*	*2025 BE*
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**	**15**	**16**	**17**
1	***Internal Debt***	***7627***	***55397***	***65628***	***76804***	***89068***	***102496***	***118268***	***135500***	***150991***	***165960***	***190474***	***210791***	***227137***	***259171***	***293950***
	of which															
	(i) Market Borrowings	*4500*	*38239*	*48810*	*60183*	*71960*	*84846*	*99532*	*115735*	*129719*	*142336*	*165402*	*183522*	*199142*	*228980*	*261560*
	(ii) Special securities issued to NSSF	*1012*	*11290.5*	*11323*	*11281*	*11806*	*12537*	*13509*	*14557*	*15608*	*17396*	*19834*	*22567*	*23600*	*25981*	*28360*
	(iii) Loans from banks and FI's	*634*	*5867*	*5496*	*5340*	*5302*	*5113*	*5228*	*5209*	*5664*	*6228*	*5238*	*4703*	*4395*	*4210*	*4030*
2	***Loans and advances from the Centre ****	***6102***	***6396***	***6622***	***6662***	***7065***	***7235***	***7614***	***7484***	***7243***	***8680***	***9208***	***9183***	***10864***	***10828***	***12037***
3	***Public Account (i to iii)***	***12000***	***31339***	***36226***	***40615***	***45813***	***50807***	***63886***	***71534***	***83380***	***90663***	***102877***	***122853***	***132465***	***141890***	***150973***
	(i) Small Savings, Provident Fund etc.	*10190*	*27625*	*31311*	*35543*	*39307*	*47639*	*60571*	*67777*	*77397*	*85671*	*97219*	*115666*	*124191*	*132635*	*141870*
	(ii) Reserve Funds	*89*	*340*	*401*	*369*	*440*	*382*	*423*	*598*	*2433*	*915*	*1087*	*827*	*730*	*911*	*152*
	(iii) Deposits and Advances	*1721*	*3374*	*4515*	*4702*	*6067*	*2787*	*2893*	*3159*	*3551*	*4076*	*4571*	*6360*	*7545*	*8345*	*8951*
4	***Contingency Fund***	***25***	***79***	***100***	***33***	***100***	***100***	***100***	***100***	***100***	***25***	***100***	***100***	***100***	***100***	***100***
	Total Liabilities (1 to 4) #	***25754***	***93211***	***108576***	***124114***	***142047***	***160638***	***189869***	***214618***	***241714***	***265328***	***302658***	***342928***	***370566***	***411989***	***457060***

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

* Loan received from GoI 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 resource of the State.

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

Table A33
TRENDS IN OVERALL BUDGETARY POSITION

(₹ Crore)

Sl No	Item	2010-11	2017-18	2018-19	*Accounts* 2019-20	2020-21	2021-22	2022-23	*R. E.* 2023-24	*B. E.* 2024-25
1	2	3	4	5	6	7	8	9	10	11
A	**Opening Cash Balance**	**58.4**	**-47.70**	**-44.08**	**-17.81**	**-184.97**	**-206.42**	**-293.86**	**182.69**	**119.75**
B	**Consolidated Fund (Net)**	**-2516.57**	**-9735.74**	**-11708.38**	**-7431.71**	**-10162.17**	**-17013.64**	**-7528.13**	**-8463.37**	**-8540.67**
(i)	Revenue Account (Net) *	-3673.86	-16928.21	-17461.92	-14495.25	-20063.50	-20799.96	-9226.29	-24585.31	-27846.05
(ii)	Capital Expenditure (Net)	-3339.08	-8719.59	-7384.04	-8427.33	-12855.50	-14131.46	-13946.61	-14348.24	-15596.91
(iii)	Public Debt (Net) *	5213.87	17101.67	15249.92	16405.77	25041.51	20292.83	18026.42	31998.00	35988.28
(iv)	Loans and Advances by the State Government (Net)	-717.51	-1189.61	-2112.34	-914.90	-2284.69	-2375.05	-2381.64	-1527.82	-1086.00
(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 contigency fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C	Contingency Fund (Net)	-7.65	0.00	0.00	-75.00	75.00	0.00	0.00	0.00	0.00
D	Public Account (Net)	2524.71	9739.36	11734.65	7339.55	10065.72	16926.21	8004.67	8400.44	8500.00
E	Total Budgetary Transaction (Net) B+C+D	0.48	3.62	26.27	-167.16	-21.45	-87.44	476.54	-62.93	-40.67
F	**Closing Cash Balance (A+E)**	**58.89**	**-44.08**	**-17.81**	**-184.97**	**-206.42**	**-293.86**	**182.69**	**119.75**	**79.08**

Loan received from GoI 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 resource of the State.

Table No. A34

SOURCE AND APPLICATION OF FUNDS (₹ Crore)

	2020-21 ACCOUNTS	2021-22 ACCOUNTS	2022-23 ACCOUNTS	2023-24 R.E	2024-25 B.E
SOURCE					
Revenue Receipts	97616.83	116640.24	132724.65	126837.06	138655.16
Recoveries of loans and Advances	263.82	479.24	409.29	1058.73	1076.90
Increase in Public debt *	30807.51	29032.14	18026.42	31998.00	35988.28
Net Receipt from Public Account	10065.72	16926.21	8004.67	8400.44	8500.00
Contingency Fund	75.00	0.00	0.00	1.00	1.00
Total	**138828.88**	**163077.82**	**159165.03**	**168295.23**	**184221.35**
APPLICATION					
Revenue Expenditure	123446.33	146179.51	141950.94	151422.37	166501.21
Lending for Departments and Other Purposes	2548.51	2854.29	2790.93	2586.55	2162.90
Capital Expenditure (Net)	12855.50	14131.46	13946.61	14348.24	15596.91
Contingency Fund	0.00	0.00	0.00	1.00	1.00
Decrease/Increase in Cash Balance	-21.45	-87.44	476.55	-62.94	-40.67
Total	**138828.88**	**163077.82**	**159165.03**	**168295.23**	**184221.35**

** Loan received from GoI 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 resource of the State.*

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

Sl. No.	Item	2021-22 Accounts	2022-23 Accounts	2023-24 B.E.	2023-24 R.E.	2024-25 B.E.
1	2	3	4	5	6	7
1	Gross Fiscal Deficit as percentage of GSDP	3.99%	2.44%	3.50%	3.45%	3.40%
2	Revenue Deficit as percentage of GSDP	2.23%	0.88%	2.11%	2.09%	2.12%
3	Total Debt Stock as percentage of GSDP	35.92%	34.62%	36.05%	34.29%	34.15%
4	Total Debt Stock as percentage of Total Revenue Receipts	287.76%	272.89%	301.41%	317.44%	323.00%
5	Total Debt Stock as percentage of Total Own Revenue Receipts	487.83%	415.90%	415.95%	428.83%	433.80%
6	Own Revenue Receipts as percentage of Revenue Expenditure	47.07%	61.35%	61.58%	62.01%	62.01%
7	Capital Outlay as percentage of Gross Fiscal Deficit	38.04%	54.77%	36.82%	35.59%	35.18%
8	Interest Payment as percentage of Revenue Receipts	19.98%	18.97%	19.38%	21.16%	20.69%
9	Non-development Expenditure as percentage of Aggregate Disbursements	44.37%	45.44%	41.02%	50.15%	45.97%
10	Gross Transfers from the Centre as percentage of Aggregate Disbursements	29.31%	28.75%	21.18%	19.56%	19.21%
11	Non-tax Revenue as percentage of Revenue Expenditure	27.69%	29.94%	20.68%	18.83%	17.95%

Loan received in lieu of GST compensation of Rs.8739.31 Crore in 2021-22 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 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)*	
		2022-23 Accounts	**2023-24 R. E.**	**2022-23 Accounts**	**2023-24 R. E.**	**2022-23 Accounts**	**2023-24 R. E.**
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**
1	Market Borrowings	30839.00	45638.25	15219.00	15800.08	199142.04	228980.20
2	Loans from the Centre *	2524.43	850.00	843.49	886.11	10863.90	10827.79
3	Special Securities issued to the NSSF	4108.54	5632.03	3075.08	3251.73	23599.99	25980.29
4	Borrowings from Financial Institutions/Banks (NABARD)	790.19	977.64	1098.17	1162.00	4395.04	4210.68
5	WMA/OD from RBI	15745.01	57091.47	15745.01	57091.47	0.00	0.00
6	Small Savings, Provident Funds, etc.	153902.43	154335.42	145378.11	145891.27	124190.92	132635.06
7	Reserve Deposits	1510.07	898.18	1607.57	717.35	729.77	910.61
8	Other Liabilities #	7014.41	7816.17	5829.37	7016.00	7644.81	8444.97
	Total	**216434.08**	**273239.15**	**273239.15**	**231816.01**	**370566.46**	**411989.61**

Includes Contigency 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)*	
		2022-23 Accounts	**2023-24 R. E.**	**2022-23 Accounts**	**2023-24 R. E.**
1	**2**	**3**	**4**	**5**	**6**
1	Market Borrowings	7.72%	7.65%	7.17%	7.16%
2	Loans from the Centre				
3	Special Securities issued to the NSSF	7.30%	7.60%	8.86%	7.42%
4	Borrowings from Financial Institutions/Banks	9.08%	12.00%	8.85%	11.18%
5	Borrowings from NABARD	5.25%	5.25%	5.25%	4.25%
6	WMA/OD from RBI	5.23%	9.42%	0.00%	0.00%
7	Ordinary Small Savings	4.00%	4.00%		
8	Provident Funds	7.10%	7.10%		

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

(₹ crore)

Category (No. of Guarantees within bracket)	Maximum Amount Guranteed during 2022-23	Outstanding at the beginning of the year 2022-23	Additions during 2022-23	Deletions (other than invoked during 2021-22)	Invoked during 2022-23		Outstanding at the end of the year 2022-23	Guarantee Commission or Fee		Remarks
					Discharged	Not discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
1 Co-operative Banks and Societies (11)										
(i) Co-operative Banks (2) Guarantee for repayment of Debentures	7282.13	6223.55	128.65	0.00	0.00	0.00	6352.20	3.62	46.70	
(ii) Warehousing & Marketing Co-operatives(3) Guarantee to the Kerala State Co-oerative Bank,NABARD etc.	15.00	8.46	0.00	8.46	0.00	0.00	0.00	3.13	0.00	
(iii) Fishermen's co-operatives (1) Guarantee to NMD&FC,NBCFDC	332.62	165.84	3.01	0.00	0.00	0.00	168.85	0.00	1.26	
(iv) Co-operative Spinning Mills (3) Guarantee to District Co-opereative Bank,Alleppey and State Bank of Travancore etc.	9.60	61.03	0.00	47.51	0.00	0.00	13.52	1.10	0.01	
(v) Industrial Co-operatives(1) Guarantee to the District Co-operative Banks,State Co-opereative Bank,HUDCO etc.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.33	0.00	
(vi) Other Co-operatives (1) District Co-operative Banks ,HUDCO etc.	65.00	7.50	0.00	0.00	0.00	0.00	7.50	13.66	0.00	
2 Road and Transport (1)	3150.00	3048.46	0.00	63.64	0.00	0.00	2984.82	126.11	0.00	
3 State Financial Corporation (1)	757.40	108.72	0.00	54.36	0.00	0.00	54.36	0.81	0.82	
4 Kerala Warehousing Corporation (1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02	
6 Other Institutions (38)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
(i) Development Authorities (1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.87	0.00	
(ii) Panchayaths,Muncipalities, Corporations & Other local bodies(1)	338.11	27.33	0.00	6.32	0.00	0.00	21.01	27.96	0.28	
(iii) Joint Stock Companies (1)	31.25	345.03	0.00	0.00	0.00	0.00	345.03	18.09	0.00	
(iv) Government Companies (31)	40698.44	21548.75	1411.36	0.00	0.00	0.00	22960.11	121.42	123.45	
(v) Kerala Khadi and Village Industries Board	55.15	16.41	0.52	0.00	0.00	0.00	16.93	2.70	0.00	
(vi) The National University of Advanced Legal Studies	20.00	20.05	1.12	0.00	0.00	0.00	21.17	1.87	0.00	
(vii) Kerala Infrastructure Investment Fund Board	23140.44	12788.71	4639.86	0.00	0.00	0.00	17428.57	0.00	95.92	
(vii) Kerala Institute of Tourism and Travel Studies	0.50	0.00	0.42	0.00	0.00	0.00	0.42	0.00	0.00	
Grand Total	**75895.65**	**44369.85**	**6184.94**	**180.30**	**0.00**	**0.00**	**50374.49**	**323.68**	**268.45**	

Source : Data Received from the Accountant General

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 2022-23)

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 I 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
	Taxes on Income and Expenditure	**0.97**	**0.77**	**0.93**	**3.28**	**5.95**	**1.03**	**7.55**	**7.08**	**5.42**	**21.08**	**27.03**
0022	Taxes on Agricultural Income	0.97	0.77	0.93	3.28	**5.95**	1.03	7.55	7.08	5.42	**21.08**	**27.03**
	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**
	Taxes on Property and Capital Services	**63.18**	**87.34**	**282.23**	**60.01**	**492.76**	**90.57**	**107.08**	**168.75**	**392.72**	**759.12**	**1251.88**
0029	Land Revenue	63.18	83.26	282.23	60.01	**488.68**	13.16	16.34	12.83	0.93	**43.26**	**531.94**
0030	Stamps and Registration Fees	0.00	4.08	0.00	0.00	**4.08**	77.41	90.74	155.92	391.79	**715.86**	**719.94**
	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**
	Taxes on Commodities and Services	**804.07**	**1319.08**	**2575.55**	**716.73**	**5415.43**	**2142.70**	**5528.45**	**3635.43**	**1974.51**	**13281.10**	**18696.53**
0040	Sales Tax and VAT	497.37	1124.97	2322.54	525.58	**4470.46**	1156.24	2559.99	1800.24	1331.33	**6847.80**	**11318.26**
0040	Central Sales Tax	244.35	36.78	47.63	4.85	**333.61**	26.13	193.37	217.56	106.77	**543.83**	**877.44**
0040	Sales Tax on Motor Spirit and Lubricants	0.00	0.00	0.00	0.00	**0.00**	0.00	0.00	0.00	0.00	**0.00**	**0.00**
0040	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	61.58	155.14	204.07	111.78	**532.57**	109.57	225.04	309.31	160.37	**804.30**	**1336.87**
0039	State Excise	0.00	1.21	0.82	65.11	**67.14**	0.00	0.00	0.00	219.99	**219.99**	**287.13**
0041	Taxes on Vehicles	0.77	0.98	0.49	0.45	**2.69**	166.56	599.78	215.12	125.76	**1107.22**	**1109.91**
0043	Taxes and Duties on Electricity	0.00	0.00	0.00	8.96	**8.96**	684.20	1950.27	1093.20	30.29	**3757.96**	**3766.92**
	Total	**868.22**	**1407.19**	**2858.71**	**780.01**	**5914.13**	**2234.30**	**5643.08**	**3811.26**	**2372.65**	**14061.30**	**19975.43**

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

(₹ crore)

Items	Outstanding Amount (2023 March)
1	2
Major Works and Contracts	1115.43
Committed liabilities in respect of land acquisition charges	14.10
Claims in respect of unpaid bills on works and supplies	578.03

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

(₹ crore)

Outstanding at the beginning of 2022-23	Additions during 2022-23	Withdrawals during 2022-23	Outstanding at the end of 2022-23	Outstanding as percentage of Stock of SLR Borrowings (%)	Additions during 2023-24	Withdrawals during 2023-24	Outstanding at the end of 2023-24	Outstanding as percentage of Stock of SLR Borrowings (%)
1	2	3	4	5	6	7	8	9
2425.15	188.30	0.00	2613.46	1.31%	211.77	0.00	2825.23	1.28%

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

(₹ crore)

Item	Assets at the Beginning of 2022-23 Book Value	Assets Acquired During 2022-23 Book Value	Cumulative Total of Assets at the End of 2022-23 Book Value
1	2(#)	3(#)	4(#)
Financial Assets			
Loans and Advances	3788.15	201.52	3989.67
Loans to Local Bodies	0.00	0.00	0.00
Loans to Companies	2948.84	187.23	3136.07
Loans to Others	839.31	14.29	853.60
Equity investment	949.26	23.35	972.61
Shares	1286.02	226.26	1512.28
Bonus Shares	0.00	0.00	0.00
Investments in GOI dated Securities / Treasury Bills	0.00	0.00	0.00
Investments in 14-day Intermediate Treasury Bills	0.00	0.00	0.00
Other Financial Investments *	0.01	0.00	0.01
Physical Assets			
Land	7742.49	56.83	7799.32
Building - Office / Residential	2405.81	78.52	2484.33
Roads **	384.15	175.58	559.73
Bridges **	191.23	6.00	197.23
Irrigation Projects	1596.02	5.34	1601.36
Power Projects	24.15	5.98	30.13
Other Capital Projects	50.09	11.69	61.78
Machinery & Equipment **	509.25	20.29	529.54
Office Equipment	143.00	12.44	155.44
Vehicles	42.94	5.10	48.04

** 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 - 29596.048 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	Number			Salary (₹ Crore)		
		2022-23	2023-24	2024-25	2022-23 Accounts	2023-24 R. E.	2024-25 B. E.
1	2	3	4	5	6	7	8
1	Employees in Government Departments	384408	386176	388554	27059.83	27520.44	29189.04
2	Employees in Aided Educational Institutions	139785	139993	138172	10953.71	10686.74	11489.43
3	Employees in Public Sector*	29525	29368	29422	886.61	927.18	972.70
	Total	**553718**	**555537**	**556148**	**38900.15**	**39134.36**	**41651.17**

* As per the details of PSUs under Industries Department furnished by Board for Public Sector Transformation (BPT) (erstwhile RIAB)

GLOSSARY

BALANCE FROM CURRENT REVENUE (BCR): Balance from Current Revenue 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'
BCR=[Tax Revenue+Non Tax Revenue excluding Plan Grants from the GoI]-[NPRE excluding expenditure under 2048]

CAPITAL EXPENDITURE : Capital Expenditure is usually met from borrowed funds with the object either of increasing concrete assets of material character or of reducing recurring liabilities.This is to create fixed assets such as roads and bridges, irrigation structures,schools,hospitals and investments made in Public Sector Undertakings.

CAPITAL RECEIPTS : Capital Receipts are divided into 'debt receipts' and 'non-debt receipts'.Non-debt receipts comprise of miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances made by the State Government.Debt receipts comprise of internal debt of the State Government such as 'market loans', 'borrowings from financial institutions' and loans and advances from GoI.

CLOSING BALANCE : 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.

CONSOLIDATED FUND (Article 266(1) of the Constitution) : It consists of all Revenue raised by the Government, money borrowed and recoveries of loans made by the Government. All expenditure of the Government is incurred from the consolidated fund and no amount can be withdrawn from the fund without the authorization of the Legislature.

CONTIGENCY FUND (Article 267(2) of the Constitution) :Government maintain a Contigency Fund for making advances for urgent and unforeseen expenditure which are recouped to the fund by debit to the consolidated fund after obtaining supplimentary grants. This fund is at the disposal of the Governor of the State.

DEVELOPMENT EXPENDITURE: Development Expenditure indicates expenditure under Social Services and Economic Services. Expenditure of the Development fund and a portion of the Maintenance fund devolved to Local Self Government Institutions is also taken as part of Development Expenditure.

DEVELOPMENT FUND: Development Fund is the amount devolved by the State Government to Local Self Government Institutions for the implementation of decentralised planning programme as recommended by the State Finance Commissions.

FINANCE COMMISSION AWARD: Assistance to State from Government of India under Article 275(1) of the Constitution as recommended by the Finance Commission.

FISCAL DEFICIT : Fiscal Deficit is the difference between the total Non Debt receipts (Revenue receipts and Non Debt capital receipts such as Recoveries of loans and advances and Miscellaneous capital receipts) and total expenditure.

GENERAL PURPOSE FUND: General Purpose Fund is the amount devolved by the State Government to Local Self Government Institutions for meeting expenditures on traditional functions like salary, honorarium, wages, and other establishment expenses.(Refer Table-45)

GOVERNMENT ACCOUNTS: Government Accounts are broadly classified into groupings based on various functions and services. They are **(a) General Services:** Comprises of the Organs of State, Fiscal services, Debt Charges and Administrative Services **(b) Social Services:** Comprise of Education Sports, Art and Culture, Health & 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) Economic Services:** 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) Grant-in-Aid and Contributions:** Compensation and Assignments to Local Self Government Institutions.

INTEREST PAYMENTS: Interest Payments represent 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.

INTEREST RECEIPTS: Interest Receipt 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 ivestment of cash balances in State Governments own securities.

INTERNAL DEBT: Internal Debt comprises of Open Market Borrowings and Institutional loans. It is confined to loans credited to the Consolidated Fund of State.

LOAN DISBURSEMENT: Loans and advances made by the State Government to Public Sector Undertakings, Co-operative Societies, loans for Government Servants and other miscellaneous loans.

MAINTENANCE FUND: Maintenance Fund 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)

MISCELLANEOUS CAPITAL RECEIPTS (MCR): Miscellaneous Capital Receipts represents the difference of recoveries from loans & 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 & advances.
MCR = [Recoveries of Loans & Advances + Sale of Capital Assets + Net Receipts of Public Account except State Provident Fund] - [Expenditure on Non-plan Capital Outlay + Non-Plan Loans & Advances.]

NATIONAL SMALL SAVINGS FUND: All deposits under different small savings schemes are credited to National Small Savings Fund established in the Public Account of India with effect from 01/04/1999. 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.

NEGOTIATED LOANS: Loans availed by Government from financial Institutions like LIC, GIC, NABARD, HUDCO etc

Non-Plan and Plan Expenditure: Expenditure for programmes / schemes mentioned in the Five Year Plan or Annual Plan is Plan Expenditure. Plan Expenditure is spent on productive asset creation. The expenditure provided in the budget for routine normal activities of government is called non-plan expenditure. Its examples are expenditure incurred on administrative services, maintenance, salaries and pension.

OPENING BALANCE : Opening Balance represents the amount of money in the State Government account that is brought forward at the begining of a Financial Year.

PRIMARY DEFICIT: Primary Deficit is Gross Fiscal Deficit minus Interest Payments.

PUBLIC ACCOUNT: Under provisions of Article 266(1) of the Constitution of India, Public Account exhibits transactions in respect of which Government function as a banker and incurs a liability to repay the moneys received or has a claim to recover the moneys paid,as distinct from transactions relating to the receipt and disbursement on revenue,capital and loan accounts.The Public Account consist of Small Savings Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous and Remittances.For payment out of the Public Acount no demand is required to be present to the legislature and actutal requirement are met from time to time as they arise.These payments are largely of the nature of banking transactions.

PUBLIC DEBT: Public Debt refers to the total borrowing made by the State Government which includes Open Market Borrowings,institutional loans and Central Government loans etc.

REVENUE EXPENDITURE: Revenue expenditure 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 the creation of concrete assets.

REVENUE DEFICIT: Revenue deficit is the difference between the revenue expenditure of the Government and its revenue receipts. It shows the shortfall of the Government's current receipts over current expenditure.

REVENUE RECEIPTS: Revenue receipts comprise 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 fees etc, The Non-Tax Revenue sources include lotteries, sale proceeds from forest produces, interest on loans, dividends on investments, fees and fines etc.

SLR-BASED MARKET BORROWINGS: Borrowings raised by the State Government from the 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: 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.

POLICY RATES AND RESERVE RATIOS OF RBI

REPO RATE

Rate at which commercial banks borrow money from RBI

When demand for loans increases,RBI lends to banks if they don't have cash in hands. Repo rate is the interest rate for that. A higher repo rate means that the RBI doesn't want to infuse money into the economy.

REVERSE REPO RATE

Rate on deposits received by RBI from commercial banks

If the money accumulates in the hands of bank without the opportunity to lend,the RBI will accept it as deposits. The reverse repo rate is the interest paid by the RBI to the banks.

CASH RESERVE RATIO[CRR]

Cash Reserve Ratio is the percentage of money , which banks are required to keep with RBI in the form of cash.

Banks can not lend the entire amount received as deposit from one person to another. A ceratin percentage of investment amount should be deposited in the current account of RBI.This is the reserve ratio.It does not earn interest

STATUTORY LIQUIDITY RATIO [SLR]

Statutory Liquidity Ratio is the minimum percentage of deposits that commercial banks are required to maintain in the form of cash, gold, Government bonds and other RBI approved securities before providing credit to customers.

Banks are required to invest a certain percentage of deposit from individuals in Government securities. It will earn interest.This pecentage is the Statutory Liquidity Ratio.

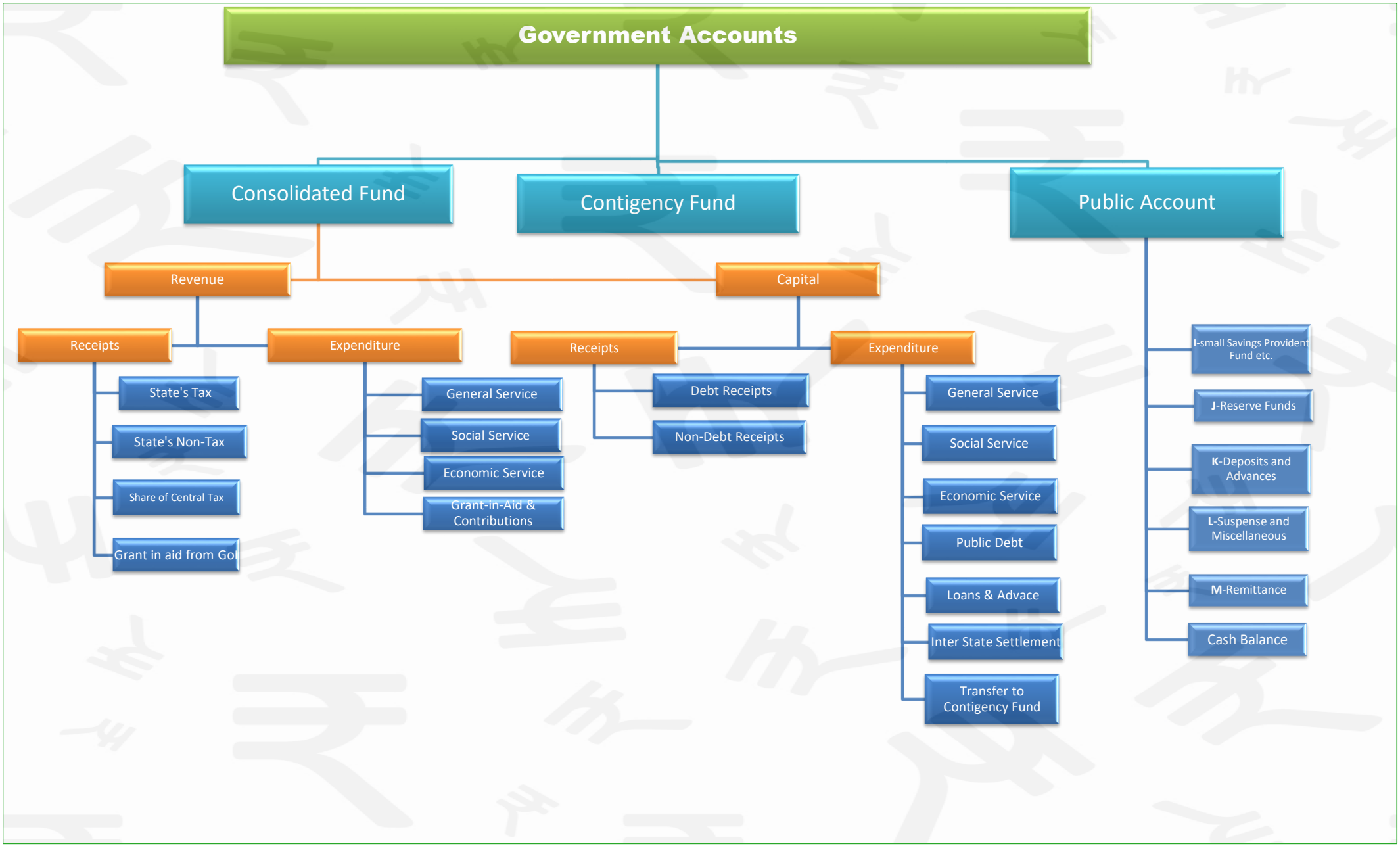
WAYS & MEANS ADVANCE

The Reserve Bank of India (RBI) gives temporary loan facilities to the Central and State Governments. This loan facility is called Ways and Means Advances (WMA). The Ways and Means Advances scheme was introduced in 1997.It was introduced to meet mismatches in the receipts and payments of the government. The Government can avail of immediate cash from the RBI, if required. But the Government has to return the amount within 90 days. Interest is charged at the existing repo rate.

If the WMA exceeds 90 days, it would be treated as an overdraft (interest rate on overdrafts is 2 percentage points more than the repo rate).The limits for Ways and Means Advances are decided by the GoI and RBI mutually and revised periodically.There are two types of Ways and Means Advances - Normal and Special.Special WMA or Special Drawing Facility is provided against the collateral of the government securities held by the State. After the State has exhausted the limit of SDF, it gets normal WMA. The interest rate for SDF is one percentage point less than the repo rate.The number of loans under normal WMA is based on a three-year average of actual revenue and capital expenditure of the State.

Current Rates as on 01.02.2024

Repo Rate	:6.50%
Reverse Repo Rate	:3.35%
Cash Reserve Ratio [CRR]	:4.50%
Statutory Liquidity Ratio [SLR]	:18.00%


Government Accounts
Consolidated Fund
Contigency Fund
Public Account
Revenue
Capital
Receipts
Expenditure
Receipts
Expenditure
State's Tax
State's Non-Tax
Share of Central Tax
Grant in aid from GoI
General Service
Social Service
Economic Service
Grant-in-Aid & Contributions
Debt Receipts
Non-Debt Receipts
General Service
Social Service
Economic Service
Public Debt
Loans & Advace
Inter State Settlement
Transfer to Contigency Fund
I-small Savings Provident Fund etc.
J-Reserve Funds
K-Deposits and Advances
L-Suspense and Miscellaneous
M-Remittance
Cash Balance

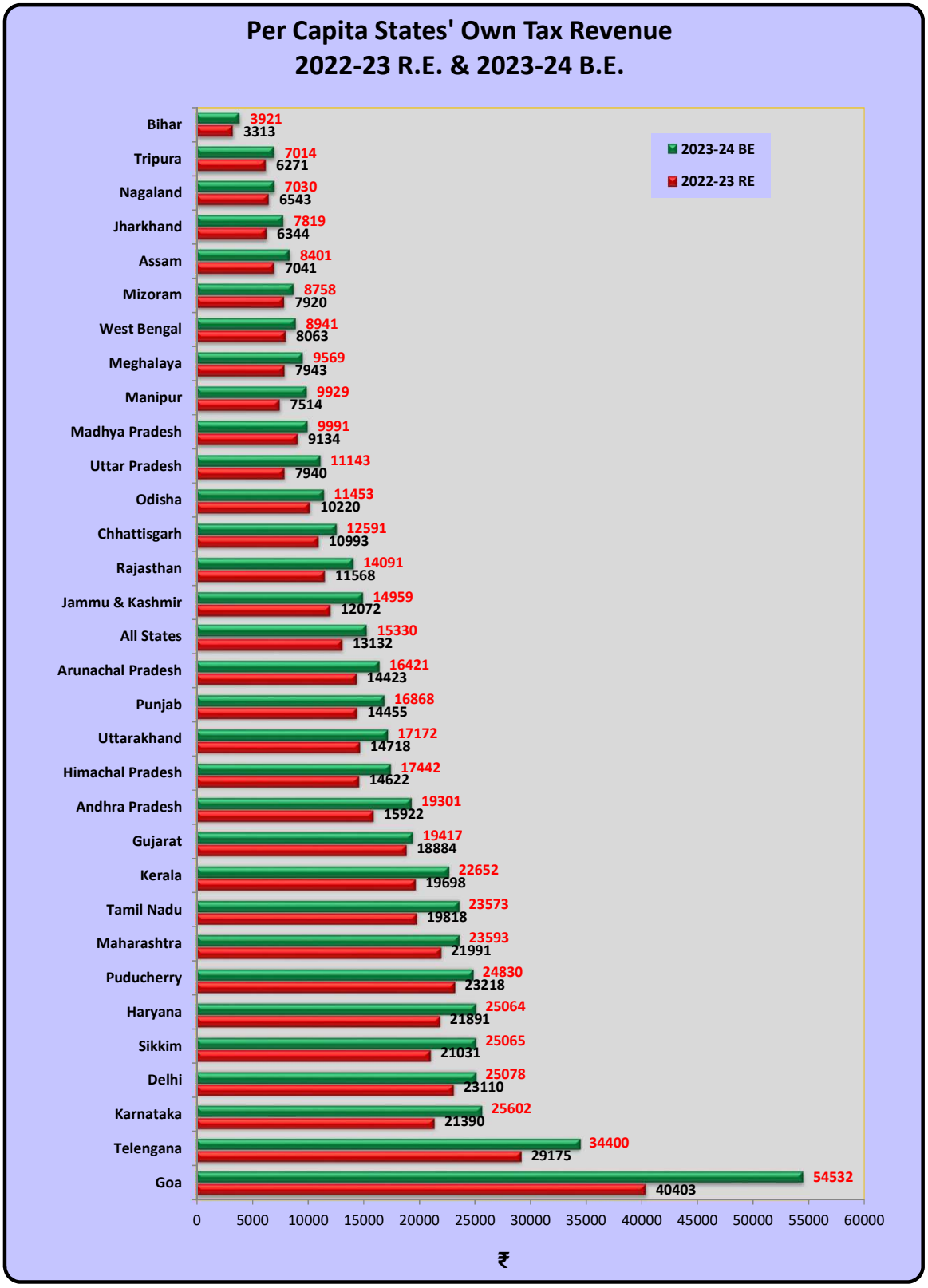
Part-B

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.



Refer Table B-1

Table B-1
PER CAPITA STATES' OWN TAX REVENUE

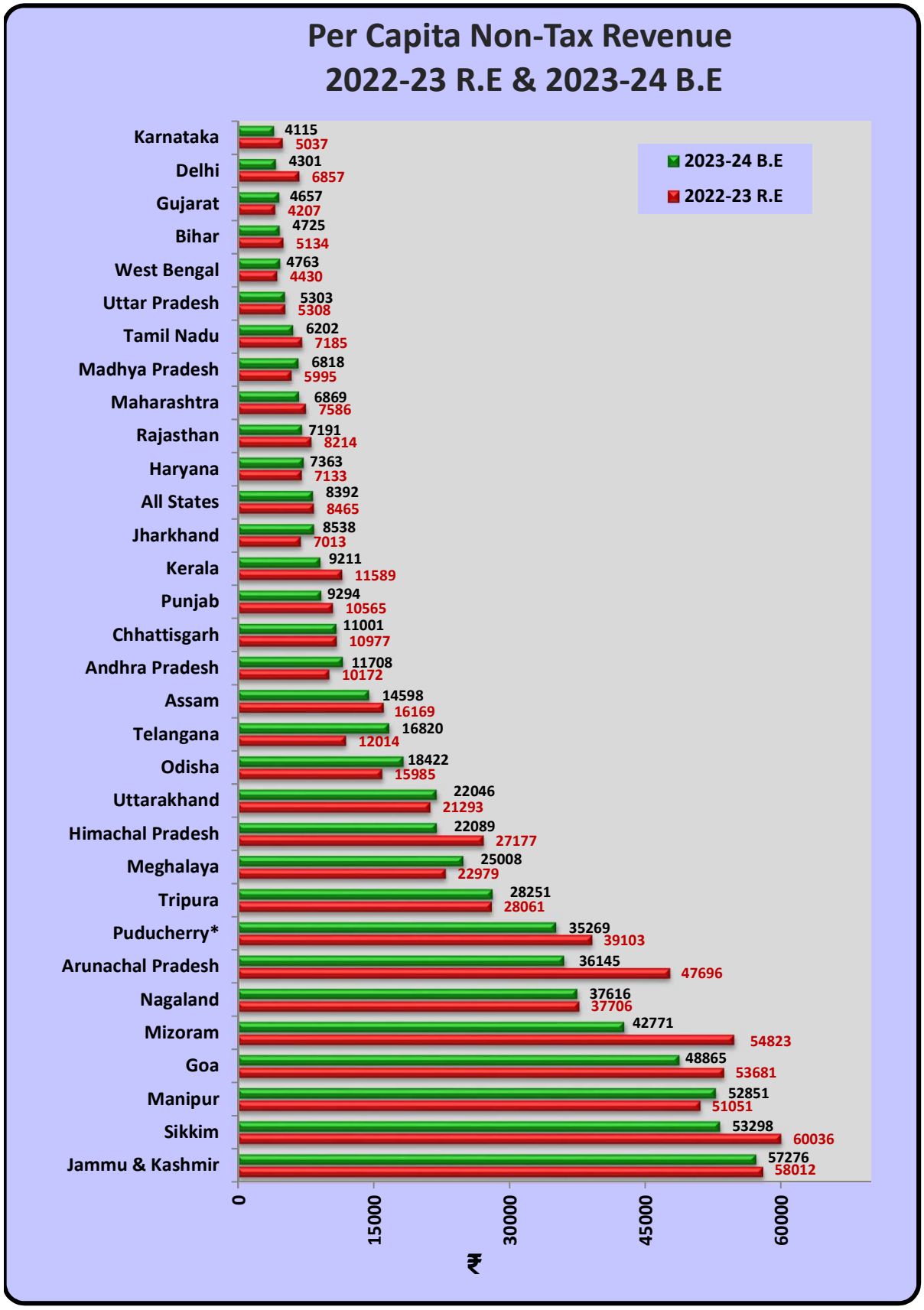
₹

Sl. No.	States	Accounts											2022-23 R.E	2023-24 B.E	Index of 2023-24 over 2001-02
		2001-02	2011-12	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	13	14	15	16
1	Andhra Pradesh	1659	6300	7466	8414	7823	8600	10147	11297	11030	10934	13446	15922	19301	1163
2	Arunachal Pradesh	313	2290	3073	3234	3705	4858	11853	8553	8170	9462	10697	14423	16421	5246
3	Assam	588	2448	2812	2918	3084	3642	4611	4842	4820	4942	5574	7041	8401	1429
4	Bihar	295	1212	1846	1884	2269	2079	2562	2621	2522	2501	2832	3313	3921	1329
5	Chhattisgarh	958	4193	5442	5869	6285	6871	7866	7724	7700	7863	9183	10993	12591	1314
6	Goa	4236	17485	24206	26130	26485	28182	32797	31818	30523	27382	37238	40403	54532	1287
7	Gujarat	1828	7322	9045	9695	9756	9890	11144	12023	11630	10204	13996	18884	19417	1062
8	Haryana	2359	8047	9761	10383	11441	12393	15016	15122	14936	14415	18104	21891	25064	1062
9	Himachal Pradesh	1507	5983	7334	8437	9431	9834	10536	10588	10444	11002	13138	14622	17442	1157
10	Jammu & Kashmir	852	3868	5011	5009	5737	6063	8306	7713	7170	6672	8732	12072	14959	1756
11	Jharkhand	771	2108	2750	2985	3258	3715	3987	4001	4484	4450	5534	6344	7819	1014
12	Karnataka	1868	7607	10041	11144	11879	12916	13951	14942	15557	14634	18062	21390	25602	1371
13	**Kerala**	**1860**	**7699**	**9445**	**10329**	**11354**	**12197**	**13854**	**14601**	**14327**	**13499**	**16439**	**19698**	**22652**	**1218**
14	Madhya Pradesh	779	3714	4468	4790	5184	5608	6247	6428	6789	6532	7837	9134	9991	1283
15	Maharashtra	2200	7796	9450	9903	10779	11505	14323	15564	15468	13322	17754	21991	23593	1072
16	Manipur	218	1289	1620	1753	1853	1948	3979	3741	3879	4139	5230	7514	9929	4554
17	Meghalaya	590	2349	3131	3065	3414	3790	5969	5920	5866	6365	6996	7943	9569	1622
18	Mizoram	215	1623	2050	2352	3130	3819	7346	6738	6132	5378	7022	7920	8758	4074
19	Nagaland	264	1531	1649	1902	2068	2449	4634	4327	4467	4721	5957	6543	7030	2663
20	Odisha	672	3202	3949	4593	5171	5198	7012	6945	7181	7554	8917	10220	11453	1704
21	Punjab	1985	6791	8508	8947	9248	9522	10720	10740	10045	9985	12303	14455	16868	850
22	Rajasthan	1004	3702	4727	5374	5843	5977	7222	7633	7668	7702	9436	11568	14091	1403
23	Sikkim	1489	4795	8412	8361	8898	10133	14429	14430	14615	14428	18529	21031	25065	1683
24	Tamil Nadu	2095	8249	10079	10681	10855	11515	12865	14087	14197	13958	16082	19818	23573	1125
25	Telangana*				8163	11052	13276	15846	17594	18162	17786	24194	29175	34400	
26	Tripura	497	2335	2861	3095	3475	3671	4749	4711	5265	5150	5755	6271	7014	1411
27	Uttarakhand	1055	5567	7104	7951	8829	10132	9997	11210	10334	10592	12436	14718	17172	1628
28	Uttar Pradesh	622	2633	3227	3539	3811	3978	5004	5532	5459	5260	6382	7940	11143	1792
29	West Bengal	811	2732	3861	4213	4505	4782	6030	6421	6261	6182	7244	8063	8941	1103
30	Delhi	3553	11896	14774	14845	16517	16673	18743	18845	18455	14572	19454	23110	25078	706
31	Puducherry*		12716	14538	14871	16487	17127	17218	17665	16459	12673	20600	23218	24830	
	All States	**1251**	**4791**	**5967**	**6430**	**6913**	**7346**	**8678**	**9224**	**9194**	**8709**	**10828**	**13132**	**15330**	**1225**

** Index of Puducherry and Telengana are not calculated since the figures corresponding to 2001-02 are not availabe.*

Source:State Finances- A Study of Budgets of 2023-24 , 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											2022-23 R.E	2023-24 B.E	Index of 2023-24 over 2001-02
		2001-02	2011-12	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	13	14	15	16
1	Andhra Pradesh	823	2662	2848	6466	5263	5556	5145	4593	4824	6717	8371	10172	11708	1423
2	Arunachal Pradesh	8831	31376	30694	52931	20377	18386	25239	31510	31065	34364	32276	47696	36145	409
3	Assam	1014	3376	3640	5079	4749	5111	5549	6586	7653	8692	9675	16169	14598	1440
4	Bihar	194	1035	1307	1880	1939	2011	2520	2445	2566	3130	2648	5134	4725	2435
5	Chhattisgarh	580	3458	3729	5180	4887	5778	6796	7131	7501	6853	8137	10977	11001	1897
6	Goa	8894	17462	13640	19398	17676	19872	24838	24091	26410	31420	32868	53681	48865	549
7	Gujarat	1038	1808	2230	3215	2981	4077	4685	4837	6418	5470	5452	4207	4657	449
8	Haryana	1034	2949	3475	3613	4117	4325	5132	5324	6251	6606	5085	7133	7363	712
9	Himachal Pradesh	4073	12289	11599	13150	18498	20790	21452	24745	25256	28040	27381	27177	22089	542
10	Jammu & Kashmir	5235	13485	13350	14336	16162	19129	20820	20926	27524	32784	35450	58012	57276	1094
11	Jharkhand	680	2515	2292	3382	3743	4082	5301	4745	5629	5155	5380	7013	8538	1256
12	Karnataka	539	2006	2106	3066	3032	3347	4342	4941	6408	5725	6244	5037	4115	763
13	**Kerala**	**477**	**1886**	**2867**	**4337**	**5051**	**5266**	**5675**	**6631**	**6691**	**10875**	**11406**	**11589**	**9211**	**1931**
14	Madhya Pradesh	512	2397	2594	3664	3468	4194	4905	5169	5144	5398	5928	5995	6818	1332
15	Maharashtra	655	1810	2140	2816	2582	2894	3212	4091	4750	5573	4666	7586	6869	1049
16	Manipur	4117	14466	18407	20192	15393	15888	17793	15675	17516	23664	20323	51051	52851	1284
17	Meghalaya	3567	9817	13244	13405	8753	12278	11073	9512	10268	12466	16402	22979	25008	701
18	Mizoram	9034	27396	32801	38252	34671	35919	42235	40727	49576	33908	33577	54823	42771	473
19	Nagaland	6636	22634	25535	30346	24580	28279	33339	31933	33479	32222	33188	37706	37616	567
20	Odisha	526	3477	3930	4862	5243	5260	5872	7585	8621	9391	16230	15985	18422	3502
21	Punjab	1440	1384	2329	3061	2364	3651	4074	6310	7111	9421	8422	10565	9294	645
22	Rajasthan	637	2430	3151	4563	4057	4189	5272	5067	5801	4912	6948	8214	7191	1129
23	Sikkim	30407	45288	48700	49526	21149	29325	29074	33984	23724	34908	37500	60036	53298	175
24	Tamil Nadu	473	1798	2525	3658	3801	3986	3393	4986	5373	5654	6174	7185	6202	1311
25	Telangana*				3781	6582	5357	4326	4919	5094	5757	4633	12014	16820	
26	Tripura	4626	11735	13175	16698	12594	11137	11047	13600	11744	16720	21911	28061	28251	611
27	Uttarakhand	1752	5165	6173	7739	6142	7048	9054	10003	11047	17478	16646	21293	22046	1258
28	Uttar Pradesh	306	1397	1883	2511	2584	2845	2759	3292	5589	3053	2741	5308	5303	1733
29	West Bengal	463	1668	1495	2406	3189	2918	3055	3060	3529	4447	4233	4430	4763	1029
30	Delhi	985	1442	1175	1663	2609	1716	1852	3338	5335	6160	4518	6857	4301	437
31	Puducherry*		9486	18344	20636	20624	21268	20545	25875	28629	30476	36403	39103	35269	
	All States	**736**	**2393**	**2765**	**3822**	**3829**	**4128**	**4495**	**5001**	**5975**	**6090**	**6394**	**8465**	**8392**	**1140**

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

** Index of Puducherry and Telengana are not calculated since the figures corresponding to 2001-02 are not availabe.*

Source:State Finances- A Study of Budgets of 2023-24 , RBI

Table B-2(b)
OWN TAX & NON -TAX REVENUE GSDP RATIO

Sl. No	States	Own Tax Revenue/GSDP									Non Tax Revenue/GSDP								
		2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 RE	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 RE
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	Andhra Pr	0.081	0.066	0.065	0.067	0.067	0.062	0.060	0.063	0.064	0.062	0.044	0.042	0.034	0.027	0.027	0.037	0.039	0.041
2	Arunachal Pr	0.026	0.029	0.036	0.078	0.050	0.041	0.047	0.047		0.421	0.159	0.135	0.166	0.185	0.156	0.171	0.141	
3	Assam	0.048	0.044	0.047	0.055	0.053	0.048	0.048	0.047	0.051	0.084	0.068	0.067	0.066	0.072	0.076	0.085	0.082	0.116
4	Bihar	0.061	0.068	0.056	0.063	0.058	0.052	0.053	0.054	0.055	0.060	0.059	0.055	0.062	0.055	0.053	0.067	0.050	0.085
5	Chhattisgarh	0.071	0.076	0.072	0.078	0.067	0.064	0.066	0.067	0.072	0.063	0.059	0.061	0.067	0.062	0.063	0.057	0.059	0.072
6	Goa	0.081	0.072	0.068	0.072	0.068	0.063	0.056	0.070		0.060	0.048	0.048	0.054	0.051	0.054	0.064	0.062	
7	Gujarat	0.067	0.061	0.055	0.055	0.054	0.049	0.043	0.050		0.022	0.019	0.023	0.023	0.022	0.027	0.023	0.020	
8	Haryana	0.063	0.062	0.061	0.065	0.061	0.058	0.056	0.061	0.066	0.022	0.022	0.021	0.022	0.022	0.024	0.026	0.017	0.021
9	Himachal Pr	0.057	0.059	0.056	0.055	0.052	0.048	0.052	0.055	0.056	0.089	0.115	0.118	0.112	0.121	0.116	0.133	0.115	0.103
10	J&Kashmir	0.064	0.063	0.063	0.077	0.063	0.058	0.053	0.059	0.072	0.184	0.176	0.198	0.194	0.171	0.221	0.260	0.238	0.344
11	Jharkhand	0.047	0.056	0.056	0.054	0.048	0.054	0.057	0.059	0.063	0.054	0.064	0.062	0.071	0.057	0.068	0.066	0.058	0.069
12	Karnataka	0.077	0.072	0.069	0.068	0.066	0.064	0.060	0.062	0.064	0.021	0.018	0.018	0.021	0.022	0.026	0.023	0.021	0.015
13	**Kerala**	**0.069**	**0.069**	**0.066**	**0.069**	**0.065**	**0.062**	**0.062**	**0.063**	**0.067**	**0.029**	**0.031**	**0.029**	**0.028**	**0.029**	**0.029**	**0.050**	**0.043**	**0.039**
14	Madhya Pradesh	0.076	0.074	0.068	0.069	0.063	0.060	0.057	0.058	0.059	0.058	0.050	0.051	0.054	0.051	0.046	0.047	0.044	0.039
15	Maharashtra	0.065	0.064	0.062	0.073	0.074	0.071	0.063	0.071		0.018	0.015	0.016	0.016	0.020	0.022	0.026	0.019	
16	Manipur	0.029	0.028	0.028	0.047	0.042	0.040	0.044	0.045		0.328	0.235	0.225	0.210	0.176	0.182	0.249	0.176	
17	Meghalaya	0.040	0.042	0.043	0.064	0.059	0.054	0.061	0.059	0.062	0.177	0.108	0.140	0.119	0.094	0.095	0.120	0.139	0.179
18	Mizoram	0.020	0.024	0.026	0.044	0.036	0.029	0.027	0.031		0.321	0.262	0.242	0.255	0.220	0.236	0.171	0.147	
19	Nagaland	0.021	0.022	0.024	0.040	0.035	0.032	0.034	0.041		0.337	0.260	0.272	0.288	0.256	0.242	0.234	0.228	
20	Odisha	0.063	0.069	0.058	0.071	0.062	0.060	0.063	0.061	0.061	0.067	0.070	0.059	0.059	0.068	0.072	0.079	0.111	0.095
21	Punjab	0.072	0.068	0.065	0.067	0.062	0.056	0.056	0.061	0.066	0.025	0.017	0.025	0.025	0.036	0.040	0.052	0.042	0.048
22	Rajasthan	0.063	0.063	0.058	0.065	0.064	0.059	0.059	0.061	0.066	0.053	0.044	0.041	0.048	0.042	0.045	0.038	0.045	0.047
23	Sikkim	0.034	0.031	0.032	0.036	0.033	0.031	0.029	0.033	0.034	0.203	0.075	0.091	0.073	0.079	0.050	0.071	0.068	0.096
24	Tamil Nadu	0.073	0.068	0.066	0.066	0.065	0.062	0.059	0.059	0.064	0.025	0.024	0.023	0.017	0.023	0.023	0.024	0.023	0.023
25	Telangana	0.058	0.069	0.074	0.078	0.076	0.071	0.071	0.081	0.084			0.030	0.021	0.021	0.020	0.023	0.015	0.035
26	Tripura	0.040	0.037	0.036	0.043	0.037	0.039	0.039	0.037	0.035	0.215	0.134	0.109	0.099	0.108	0.087	0.126	0.143	0.159
27	Uttarakhand	0.052	0.053	0.056	0.049	0.054	0.048	0.050	0.052	0.056	0.050	0.037	0.039	0.045	0.048	0.051	0.083	0.070	0.081
28	Uttar Pradesh	0.073	0.071	0.067	0.076	0.078	0.072	0.073	0.075	0.082	0.052	0.048	0.048	0.042	0.046	0.074	0.042	0.032	0.055
29	West Bengal	0.055	0.053	0.052	0.059	0.056	0.051	0.052	0.052	0.051	0.031	0.038	0.032	0.030	0.027	0.029	0.038	0.030	0.028
30	Delhi	0.054	0.055	0.051	0.053	0.050	0.046	0.039	0.044	0.046	0.006	0.009	0.005	0.005	0.009	0.013	0.016	0.010	0.014
31	Puducherry	0.088	0.085	0.081	0.077	0.076	0.067	0.054	0.073		0.122	0.106	0.101	0.092	0.111	0.116	0.130	0.129	

Source:State Finances- A Study of Budgets of 2023-24 , RBI

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

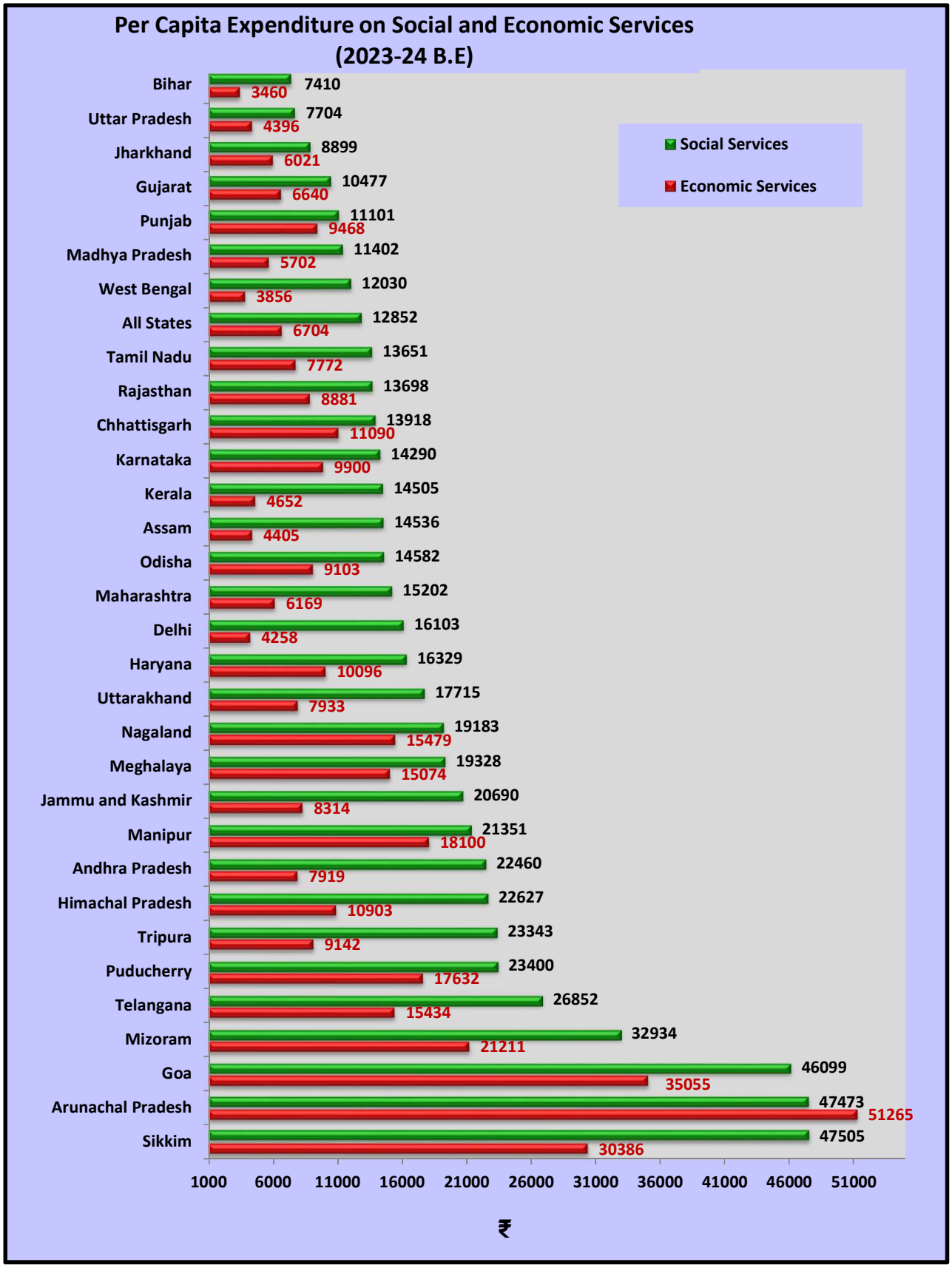
Table B-3
ELASTICITY OF TAX EFFORT - ALL STATES

Sl.No	States	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 RE
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Andhra Pradesh	1.39	0.61	-2.40	-0.41	0.86	1.22	0.99	-0.39	-0.12	1.29	1.19
2	Arunachal Pradesh	0.00	2.45	0.27	5.30	4.51	11.34	-2.11	-0.19	23.48	0.99	
3	Assam	0.82	0.70	0.65	0.42	1.86	1.99	0.68	0.05	2.46	0.93	1.56
4	Bihar	2.01	1.93	0.49	2.93	-0.49	2.20	0.32	-0.23	-0.20	1.02	1.20
5	Chhattisgarh	1.80	0.60	1.57	5.14	0.69	1.93	-0.03	0.21	-8.82	1.10	1.73
6	Goa	-1.68	-2.99	0.25	0.12	0.51	1.81	-0.67	-1.00	23.57	3.59	
7	Gujarat	1.14	0.40	0.64	0.19	0.21	0.97	0.72	-0.21	-113.99	2.15	
8	Haryana	0.97	0.56	0.95	0.88	0.73	1.61	0.25	0.04	-2.81	1.59	1.65
9	Himachal Pradesh	0.86	0.69	1.78	1.17	0.43	0.75	0.18	-0.10	-1.50	1.47	1.08
10	Jammu & Kashmir	1.95	0.82	0.58	0.73	1.07	3.19	-0.48	-3.68	-14.01	1.61	2.79
11	Jharkhand	1.10	1.92	0.63	-1.70	1.01	0.64	0.14	15.31	-0.12	1.20	1.51
12	Karnataka	1.07	0.95	1.14	0.51	0.61	0.92	0.70	0.57	-7.05	1.17	1.34
13	**Kerala**	**1.28**	**0.52**	**0.97**	**1.09**	**0.64**	**1.32**	**0.47**	**-0.62**	**0.82**	**1.07**	**1.51**
14	Madhya Pradesh	0.73	0.55	0.98	0.75	0.46	1.10	0.31	0.60	-0.79	1.15	1.06
15	Maharashtra	1.31	0.38	0.83	0.86	0.62	3.97	1.40	0.07	5.54	1.90	
16	Manipur	-1.59	2.27	0.73	0.91	0.67	4.60	-0.92	0.53	-5.35	1.18	
17	Meghalaya	2.40	3.08	-0.77	1.42	1.30	8.04	0.02	0.01	-2.40	0.74	1.44
18	Mizoram	1.67	0.14	0.47	2.72	1.72	5.19	-1.03	-0.41	1.11	2.03	
19	Nagaland	0.73	-0.11	1.55	1.56	1.64	7.08	-0.70	0.32	-6.56	4.49	
20	Odisha	0.83	1.04	3.25	4.13	0.07	2.72	-0.01	0.55	-9.86	0.76	0.87
21	Punjab	1.71	0.57	0.98	0.42	0.41	1.35	0.12	-1.33	-0.17	1.80	2.00
22	Rajasthan	1.56	0.91	1.34	0.97	0.33	2.33	0.75	0.19	1.62	1.24	1.49
23	Sikkim	4.39	1.61	0.05	0.46	0.98	1.70	0.13	0.22	-0.26	2.32	1.10
24	Tamil Nadu	1.42	0.29	0.58	0.22	0.62	0.98	0.88	0.19	-0.57	0.98	1.67
25	Telangana				2.50	1.47	1.48	0.81	0.36	0.78	1.78	1.33
26	Tripura	1.35	0.36	0.66	0.61	0.69	2.85	0.01	1.51	0.76	0.74	0.59
27	Uttarakhand	0.96	1.16	1.47	1.24	1.52	-0.01	3.24	-1.91	-1.59	1.15	1.70
28	Uttar Pradesh	0.77	1.06	1.64	0.71	0.44	2.35	1.30	0.00	0.48	1.11	1.78
29	West Bengal	2.25	0.64	1.81	0.68	0.75	2.21	0.56	-0.28	0.22	1.01	0.86
30	Delhi	1.28	0.80	0.25	1.17	0.26	1.49	0.30	-0.02	3.77	1.81	1.29
31	Puducherry	1.73	-0.04	2.51	0.65	0.55	0.34	0.88	-0.60	6.59	2.83	

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. (Ti-To)Yo/(Yi-Y0)To , where,
To- State Own's Tax receipts in the first year of the period,
Ti- State Own's Tax receipts in the last year of the period,
Yo- State income (in current prices) of the first year of the period &
Yi - State income (in current prices) of the last year of the period.

Sources: State Finances- A Study of Budgets of 2023-24 RBI, State Domestic Product and other aggregates, 2011-2012 series By MoSPI

Note :Columns which are left as blank is due to the non availability of NSDP figures of respective States.



Refer Table B-4

Table B-4

PER CAPITA EXPENDITURE ON SOCIAL AND ECONOMIC SERVICES (ON REVENUE ACCOUNT)

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Sl No	States	Accounts										2022-23 R.E		2023-24 B.E	
		2017-18		2018-19		2019-20		2020-21		2021-22					
		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	11453	4432	12376	4517	13041	4622	12568	7176	13118	6398	19919	7255	22460	7919
2	Arunachal Pradesh	26803	23507	30036	27762	28299	27470	28700	29700	37574	34264	43748	51475	47473	51265
3	Assam	6372	3555	7469	3017	8474	4094	8369	3530	9469	3622	17603	5077	14536	4405
4	Bihar	3947	2025	4950	2371	4630	2223	5260	2427	6184	2776	9103	4149	7410	3460
5	Chhattisgarh	8718	6304	8276	8744	9279	9264	8611	8333	9481	8327	12370	11069	13918	11090
6	Goa	27318	18856	27585	20029	27959	21622	29528	22386	35655	23762	41082	32886	46099	35055
7	Gujarat	7421	4108	7952	4712	8714	4727	8832	5435	9780	5063	11342	6420	10477	6640
8	Haryana	10072	6499	10523	6729	11763	6710	12437	6551	13882	6631	15646	8006	16329	10096
9	Himachal Pradesh	14344	7906	15831	8959	16503	8682	17482	9837	18775	11367	24115	13028	22627	10903
10	Jammu and Kashmir	10091	8394	13687	11686	13262	9026	14635	5743	15612	6486	19940	8370	20690	8314
11	Jharkhand	5387	4078	5095	3809	5734	4356	6154	4221	6405	4311	8168	4629	8899	6021
12	Karnataka	9058	6618	10407	7397	10087	8000	9307	8086	11939	9027	12403	8268	14290	9900
13	**Kerala**	**10321**	**3265**	**10935**	**3543**	**9692**	**2593**	**12698**	**5314**	**14285**	**4428**	**13724**	**3985**	**14505**	**4652**
14	Madhya Pradesh	7298	4094	7240	4644	7810	4924	8247	5060	8477	6251	9660	5986	11402	5702
15	Maharashtra	7763	4521	9040	4360	10065	4588	9897	5218	11453	4778	14439	7573	15202	6169
16	Manipur	8446	8230	8659	8243	9400	7483	10620	10917	11238	8324	19871	17101	21351	18100
17	Meghalaya	9958	7745	12845	8208	11552	6741	13350	9677	15982	11896	18977	14562	19328	15074
18	Mizoram	22297	17409	24847	15884	28463	24327	26394	17492	27447	17092	38747	24941	32934	21211
19	Nagaland	12137	15718	14836	12885	14093	14782	14457	12960	15411	12296	18547	14773	19183	15479
20	Odisha	6670	4684	8157	5265	9670	5685	8798	5691	10354	6082	13262	7795	14582	9103
21	Punjab	5265	3810	6185	6039	6525	4873	7201	5132	8350	6659	10167	9105	11101	9468
22	Rajasthan	7052	6555	8614	6127	8842	6728	9455	5641	10728	7484	12813	8971	13698	8881
23	Sikkim	23572	15819	31534	17171	33941	21502	36281	21319	36496	22603	46074	28076	47505	30386
24	Tamil Nadu	7973	4822	9318	5265	9776	5629	11809	6813	11616	7971	11336	8972	13651	7772
25	Telangana	10149	4685	10745	6264	12314	7126	12916	9429	14097	10388	21524	12528	26852	15434
26	Tripura	11110	3904	12630	3919	13723	4886	14646	5746	16406	6293	23017	7898	23343	9142
27	Uttarakhand	10042	3929	11086	4542	11303	4223	13098	4943	13662	5393	18088	6570	17715	7933
28	Uttar Pradesh	3846	2951	4113	3029	4616	2792	4814	2437	5240	2883	6822	4019	7704	4396
29	West Bengal	6228	2987	7141	3142	7542	2797	8086	2865	10443	2939	12017	3244	12030	3856
30	Delhi	10287	3076	11146	2685	11177	3296	11238	4216	12782	4535	14800	4613	16103	4258
31	Puducherry	15563	11794	16329	12465	16223	13849	15941	15471	17575	20366	23676	17367	23400	17632
	All States	**7011**	**4242**	**7837**	**4587**	**8302**	**4668**	**8675**	**4946**	**9732**	**5353**	**12108**	**6543**	**12852**	**6704**

Source:State Finances- A Study of Budgets of 2023-24 , RBI

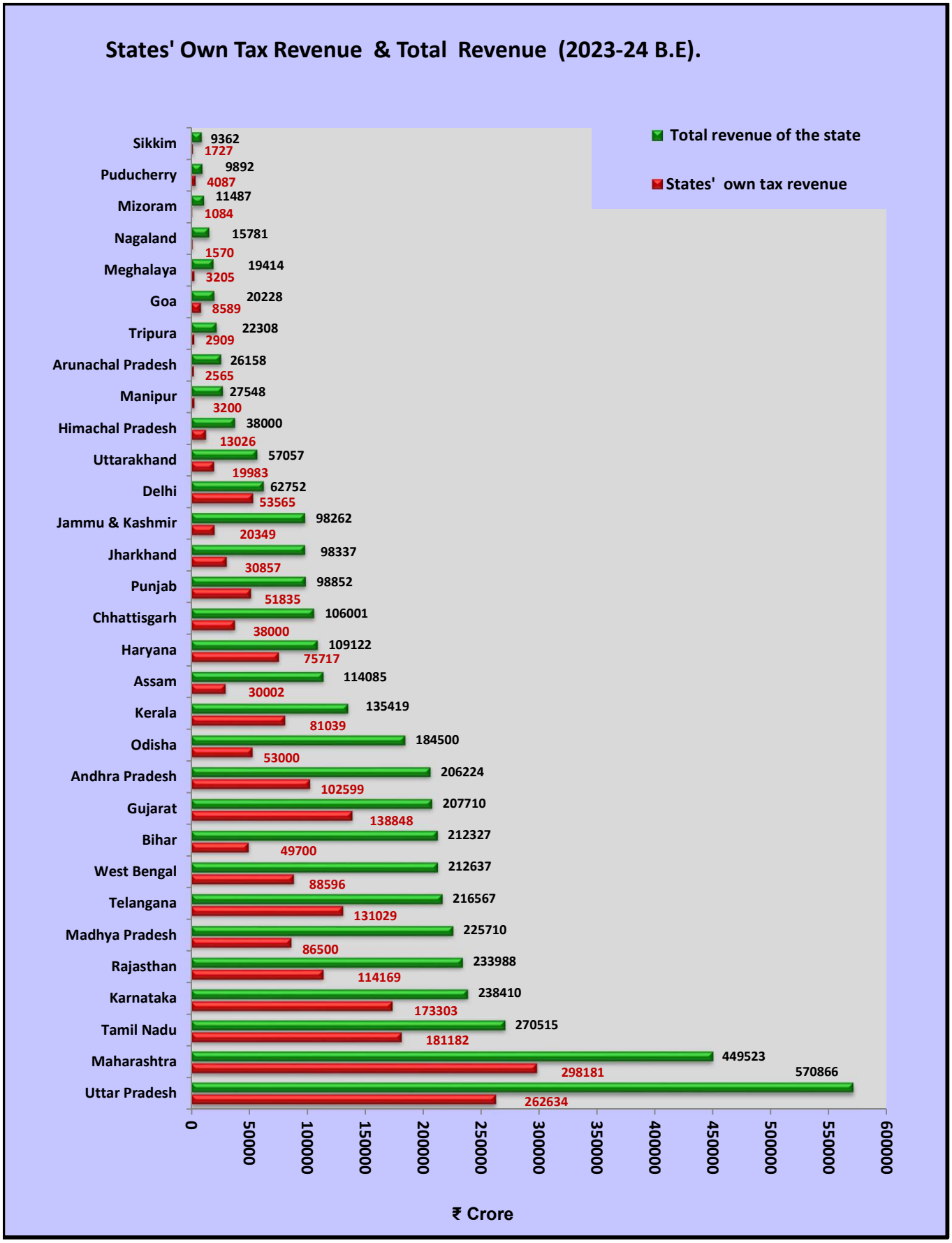

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Table B-5

STATES' OWN TAX REVENUE AS PERCENTAGE OF STATES' TOTAL REVENUE

₹ Crore

Sl No	States	2018-19 Accounts			2019-20 Accounts			2020-21 Accounts			2021-22 Accounts			2022-23 R.E			2023-24 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	58677	114671	51.2	57601	111034	51.9	57409	117136	49.0	70979	150552	47.1	84343	176448	47.8	102599	206224	49.8
2	Arunachal Pradesh	1274	16196	7.9	1229	14889	8.3	1437	17124	8.4	1640	21232	7.7	2233	26305	8.5	2565	26158	9.8
3	Assam	16422	63479	25.9	16529	64495	25.6	17134	65896	26.0	19533	81589	23.9	24909	111807	22.3	30002	114085	26.3
4	Bihar	30858	131793	23.4	30144	124233	24.3	30342	128168	23.7	34855	158797	21.9	41387	201034	20.6	49700	212327	23.4
5	Chhattisgarh	21889	65095	33.6	22118	63869	34.6	22889	63176	36.2	27084	79652	34.0	32800	97908	33.5	38000	106001	35.8
6	Goa	4871	11438	42.6	4701	11357	41.4	4241	11405	37.2	5805	14286	40.6	6331	18252	34.7	8589	20228	42.5
7	Gujarat	80565	136002	59.2	79008	142844	55.3	70266	128156	54.8	97678	166830	58.5	133410	196187	68.0	138848	207710	66.8
8	Haryana	42744	65885	64.9	42825	67858	63.1	41914	67561	62.0	53377	78092	68.4	65336	97002	67.4	75717	109122	69.4
9	Himachal Pradesh	7680	30950	24.8	7624	30738	24.8	8083	33438	24.2	9715	37309	26.0	10866	38945	27.9	13026	38000	34.3
10	Jammu & Kashmir	10104	51231	19.7	9467	52609	18.0	8877	52495	16.9	11707	59239	19.8	16303	94649	17.2	20349	98262	20.7
11	Jharkhand	14752	56152	26.3	16771	58417	28.7	16880	56150	30.1	21290	69722	30.5	24720	83420	29.6	30857	98337	31.4
12	Karnataka	97537	164979	59.1	102363	175443	58.3	97053	156716	61.9	120739	195762	61.7	143883	212360	67.8	173303	238410	72.7
13	**Kerala**	**51019**	**92854**	**54.9**	**50323**	**90225**	**55.8**	**47661**	**97617**	**48.8**	**58341**	**116640**	**50.0**	**70189**	**129268**	**54.3**	**81039**	**135419**	**59.8**
14	Madhya Pradesh	52125	150392	34.7	55824	147643	37.8	54459	146377	37.2	66237	185876	35.6	78137	203967	38.3	86500	225710	38.3
15	Maharashtra	188341	278996	67.5	188945	283190	66.7	164255	269468	61.0	220927	333312	66.3	275786	430925	64.0	298181	449523	66.3
16	Manipur	1150	10562	10.9	1204	10684	11.3	1297	12983	10.0	1655	14091	11.7	2400	25601	9.4	3200	27548	11.6
17	Meghalaya	1890	9719	19.4	1891	9414	20.1	2073	10683	19.4	2300	14274	16.1	2636	17646	14.9	3205	19414	16.5
18	Mizoram	796	9039	8.8	731	9658	7.6	648	7741	8.4	854	9160	9.3	972	12278	7.9	1084	11487	9.4
19	Nagaland	921	11437	8.1	960	11423	8.4	1025	11427	9.0	1306	13451	9.7	1448	15192	9.5	1570	15781	9.9
20	Odisha	31015	99546	31.2	32315	101568	31.8	34258	104387	32.8	40748	153059	26.6	47000	163500	28.7	53000	184500	28.7
21	Punjab	31811	62269	51.1	29995	61575	48.7	30053	69048	43.5	37327	78168	47.8	44140	93563	47.2	51835	98852	52.4
22	Rajasthan	58205	137873	42.2	59245	140114	42.3	60283	134308	44.9	74808	183920	40.7	92719	215787	43.0	114169	233988	48.8
23	Sikkim	948	5920	16.0	970	4841	20.0	967	5608	17.2	1254	7081	17.7	1436	9090	15.8	1727	9362	18.4
24	Tamil Nadu	106138	173741	61.1	107462	174526	61.6	106153	174076	61.0	122866	207492	59.2	151871	245660	61.8	181182	270515	67.0
25	Telangana	65040	101420	64.1	67597	102544	65.9	66650	100914	66.0	91271	127469	71.6	110592	175802	62.9	131029	216567	60.5
26	Tripura	1862	12031	15.5	2102	11002	19.1	2077	13292	15.6	2343	17614	13.3	2577	21254	12.1	2909	22308	13.0
27	Uttarakhand	12346	31216	39.5	11513	30723	37.5	11938	38204	31.2	14176	43057	32.9	16952	52045	32.6	19983	57057	35.0
28	Uttar Pradesh	122816	329978	37.2	122826	366393	33.5	119897	296176	40.5	147368	371011	39.7	185238	478817	38.7	262634	570866	46.0
29	West Bengal	61831	145975	42.4	60669	142914	42.5	60287	148394	40.6	71082	178159	39.9	79500	194612	40.9	88596	212637	41.7
30	Delhi	36625	43113	85.0	36566	6781	36.5	29425	41864	70.3	40019	49313	81.2	48450	62826	77.1	53565	62752	85.4
31	Puducherry	2597	6400	40.6	2475	47136	77.6	1948	6632	29.4	3236	8955	36.1	3734	10021	37.3	4087	9892	41.3
	All States	**1214845**	**2620353**	**46.4**	**1223993**	**2670138**	**45.8**	**1171878**	**2586622**	**45.3**	**1472520**	**3225165**	**45.7**	**1802296**	**3912171**	**46.1**	**2123047**	**4309041**	**49.3**

Source:State Finances- A Study of Budgets of 2023-24 , RBI

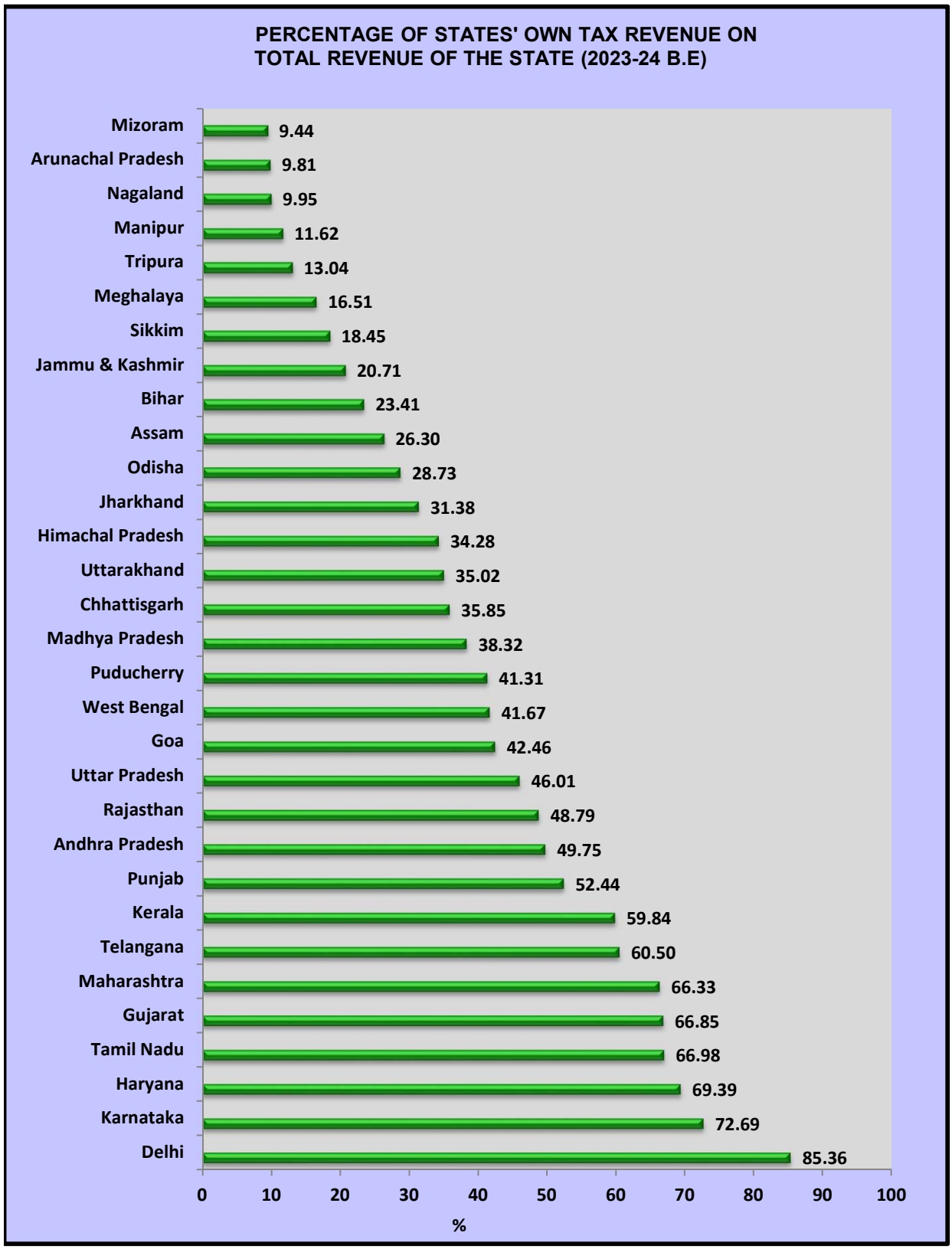

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Table B-6
STATES' TOTAL REVENUE AND GSDP RATIO

₹ in crore

Sl. No	States	2016-17 Accounts		2017-18 Accounts		2018-19 Accounts		2019-20 Accouts		2020-21 Accounts		2021-22 Accounts		2022-23 RE	
		States' Total Revenue	% of Total Rev to GSDP	States' Total Revenue	% of Total Rev to GSDP	States' Total Revenue	% of Total Rev to GSDP	States' Total Revenue	% of Total Rev to GSDP	States' Total Revenue	% of Total Rev to GSDP	States' Total Revenue	% of Total Rev to GSDP	States' Total Revenue	% of Total Rev to GSDP
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Andhra Pradesh	98984	14.46	105062	13.36	114671	13.12	111034	11.99	117136	12.24	150552	13.28	176448	13.39
2	Arunachal Pradesh	11780	59.19	13775	61.29	16196	63.93	14889	49.59	17124	56.05	21232	60.45	26305	
3	Assam	49220	19.35	54131	19.12	63479	20.52	64495	18.59	65896	18.64	81589	19.77	111807	22.67
4	Bihar	105585	25.08	117447	25.06	131793	24.96	124233	21.35	128168	22.59	158797	24.42	201034	26.75
5	Chhattisgarh	53685	20.43	59647	21.10	65095	19.90	63869	18.53	63176	18.17	79652	19.60	97908	21.40
6	Goa	9565	15.19	11054	15.94	11438	15.92	11357	15.14	11405	15.06	14286	17.30	18252	
7	Gujarat	109842	9.41	123291	9.28	136002	9.11	142844	8.83	128156	7.93	166830	8.61	196187	
8	Haryana	52497	9.35	62695	9.81	65885	9.43	67858	9.27	67561	9.11	78092	8.97	97002	9.76
9	Himachal Pradesh	26264	20.91	27367	19.75	30950	20.86	30738	19.31	33438	21.54	37309	21.17	38945	19.93
10	Jammu and Kashmir	41978	33.62	48512	34.72	51231	32.05	52609	32.06	52495	31.31	59239	29.63	94649	41.53
11	Jharkhand	47054	19.92	52756	19.55	56152	18.37	58417	18.83	56150	18.93	69722	19.43	83420	21.19
12	Karnataka	133214	11.03	147000	11.03	164979	11.15	175443	10.89	156716	9.64	195762	9.97	212360	9.47
13	**Kerala**	**75612**	**11.91**	**83020**	**11.83**	**92854**	**11.78**	**90225**	**11.10**	**97617**	**12.65**	**116640**	**12.51**	**129268**	**12.36**
14	Madhya Pradesh	123307	18.98	134875	18.57	150392	18.12	147643	15.91	146377	15.22	185876	16.36	203967	15.42
15	Maharashtra	204693	9.31	243654	10.36	278996	11.03	283190	10.66	269468	10.26	333312	10.72	430925	
16	Manipur	9129	42.87	10358	40.16	10562	38.56	10684	35.84	12983	43.60	14091	38.51	25601	
17	Meghalaya	8939	32.58	9273	31.43	9719	30.20	9414	27.07	10683	31.63	14274	36.80	17646	41.33
18	Mizoram	7398	43.03	8580	44.26	9039	41.25	9658	38.65	7741	32.36	9160	32.92	12278	
19	Nagaland	9442	43.47	11019	45.17	11437	43.12	11423	38.44	11427	38.31	13451	42.15	15192	
20	Odisha	74299	18.92	85204	19.35	99546	19.96	101568	18.90	104387	19.33	153059	22.81	163500	21.10
21	Punjab	47985	11.24	53010	11.25	62269	12.15	61575	11.47	69048	12.77	78168	12.73	93563	13.90
22	Rajasthan	109026	14.33	127307	15.29	137873	15.13	140114	14.03	134308	13.17	183920	15.10	215787	15.26
23	Sikkim	4610	22.29	5213	20.07	5920	20.84	4841	15.40	5608	16.98	7081	18.85	9090	21.26
24	Tamil Nadu	140231	10.77	146280	9.98	173741	10.66	174526	10.01	174076	9.74	207492	10.02	245660	10.39
25	Telangana	82818	12.58	88824	11.84	101420	11.83	102544	10.79	100914	10.70	127469	11.29	175802	13.39
26	Tripura	9645	24.43	10068	23.03	12031	24.15	11002	20.32	13292	24.84	17614	28.16	21254	29.26
27	Uttarakhand	24889	12.76	27105	12.31	31216	13.55	30723	12.84	38204	16.13	43057	15.82	52045	17.20
28	Uttar Pradesh	256875	19.93	278775	19.36	329978	20.86	366393	21.55	296176	18.00	371011	18.79	478817	21.21
29	West Bengal	117832	13.50	131270	13.47	145975	13.25	142914	12.12	148394	12.84	178159	13.06	194612	12.52
30	Delhi	34346	5.57	38667	5.70	43113	5.84	47136	5.94	41864	5.48	49313	5.45	62826	6.02
31	Puducherry	5383	18.20	6003	18.68	6400	18.73	6781	18.33	6632	18.36	8955	20.24	10021	
32	**All States**	**2086129**	**13.63**	**2321241**	**13.64**	**2620353**	**13.90**	**2670138**	**13.21**	**2586622**	**12.83**	**3225165**	**13.49**	**3912171**	

Source:State Finances- A Study of Budgets of 2023-24 , RBI

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

Table B-7
OWN TAX REVENUE OF THE STATES LEVIED AND COLLECTED

₹ Crore

Sl. No	States	Accounts										2022-23 R.E	2023-24 B.E	% increase in 2023-24 B.E over 2011-12 Accounts	% of SOTR to All States SOTR for 2021-22
		2011-12	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22				
1	2	4	5	6	7	8	9	10	11	11	12	13	14	15	16
1	Andhra Pradesh	53283	64124	42618	39907	44181	52414	58677	57601	57409	70979	84343	102599	93	4.82
2	Arunachal Pradesh	317	435	462	535	709	1747	1274	1229	1437	1640	2233	2565	709	0.11
3	Assam	7638	8995	9450	10107	12080	15467	16422	16529	17134	19533	24909	30002	293	1.33
4	Bihar	12612	19961	20750	25449	23742	29708	30858	30144	30342	34855	41387	49700	294	2.37
5	Chhattisgarh	10712	14343	15707	17075	18945	21989	21889	22118	22889	27084	32800	38000	255	1.84
6	Goa	2551	3582	3896	3975	4261	4988	4871	4701	4241	5805	6331	8589	237	0.39
7	Gujarat	44252	56372	61340	62649	64443	73646	80565	79008	70266	97678	133410	138848	214	6.63
8	Haryana	20399	25567	27635	30929	34026	41836	42744	42825	41914	53377	65336	75717	271	3.62
9	Himachal Pradesh	4107	5121	5940	6696	7039	7593	7680	7624	8083	9715	10866	13026	217	0.66
10	Jammu and Kashmir	4745	6273	6334	7326	7819	10797	10104	9467	8877	11707	16303	20349	329	0.80
11	Jharkhand	6953	9380	10350	11479	13299	14488	14752	16771	16880	21290	24720	30857	344	1.45
12	Karnataka	46475	62604	70180	75550	82956	90335	97537	102363	97053	120739	143883	173303	273	8.20
13	**Kerala**	**25718**	**31995**	**35233**	**38995**	**42176**	**48160**	**51019**	**50323**	**47661**	**58341**	**70189**	**81039**	**215**	**3.96**
14	Madhya Pradesh	26973	33552	36567	40214	44194	49943	52125	55824	54459	66237	78137	86500	221	4.50
15	Maharashtra	87608	108598	115064	126608	136592	171686	188341	188945	164255	220927	275786	298181	240	15.00
16	Manipur	368	473	517	552	587	1210	1150	1204	1297	1655	2400	3200	770	0.11
17	Meghalaya	697	949	939	1057	1186	1887	1890	1891	2073	2300	2636	3205	360	0.16
18	Mizoram	178	230	267	358	442	859	796	731	648	854	972	1084	509	0.06
19	Nagaland	303	333	389	427	511	977	921	960	1025	1306	1448	1570	418	0.09
20	Odisha	13442	16892	19828	22527	22852	31070	31015	32315	34258	40748	47000	53000	294	2.77
21	Punjab	18841	24079	25570	26690	27747	31496	31811	29995	30053	37327	44140	51835	175	2.53
22	Rajasthan	25377	33478	38673	42713	44372	54342	58205	59245	60283	74808	92719	114169	350	5.08
23	Sikkim	293	525	528	567	653	938	948	970	967	1254	1436	1727	489	0.09
24	Tamil Nadu	59517	73718	78657	80476	85941	96472	106138	107462	106153	122866	151871	181182	204	8.34
25	Telangana			29288	39975	48408	58177	65040	67597	66650	91271	110592	131029		6.20
26	Tripura	858	1074	1174	1332	1422	1859	1862	2102	2077	2343	2577	2909	239	0.16
27	Uttarakhand	5615	7355	8338	9378	10897	10880	12346	11513	11938	14176	16952	19983	256	0.96
28	Uttar Pradesh	52613	66582	74172	81106	85966	109605	122816	122826	119897	147368	185238	262634	399	10.01
29	West Bengal	24938	35831	39412	42492	45466	57701	61831	60669	60287	71082	79500	88596	255	4.83
30	Delhi	19971	25919	26604	30225	31140	35717	36625	36566	29425	40019	48450	53565	168	2.72
31	Puducherry	1587	1905	1993	2260	2401	2473	2597	2475	1948	3236	3734	4087	158	0.22
	All States	**578941**	**740242**	**807874**	**879630**	**946452**	**1130460**	**1214845**	**1223993**	**1171878**	**1472520**	**1802296**	**2123047**	**267**	**100.00**

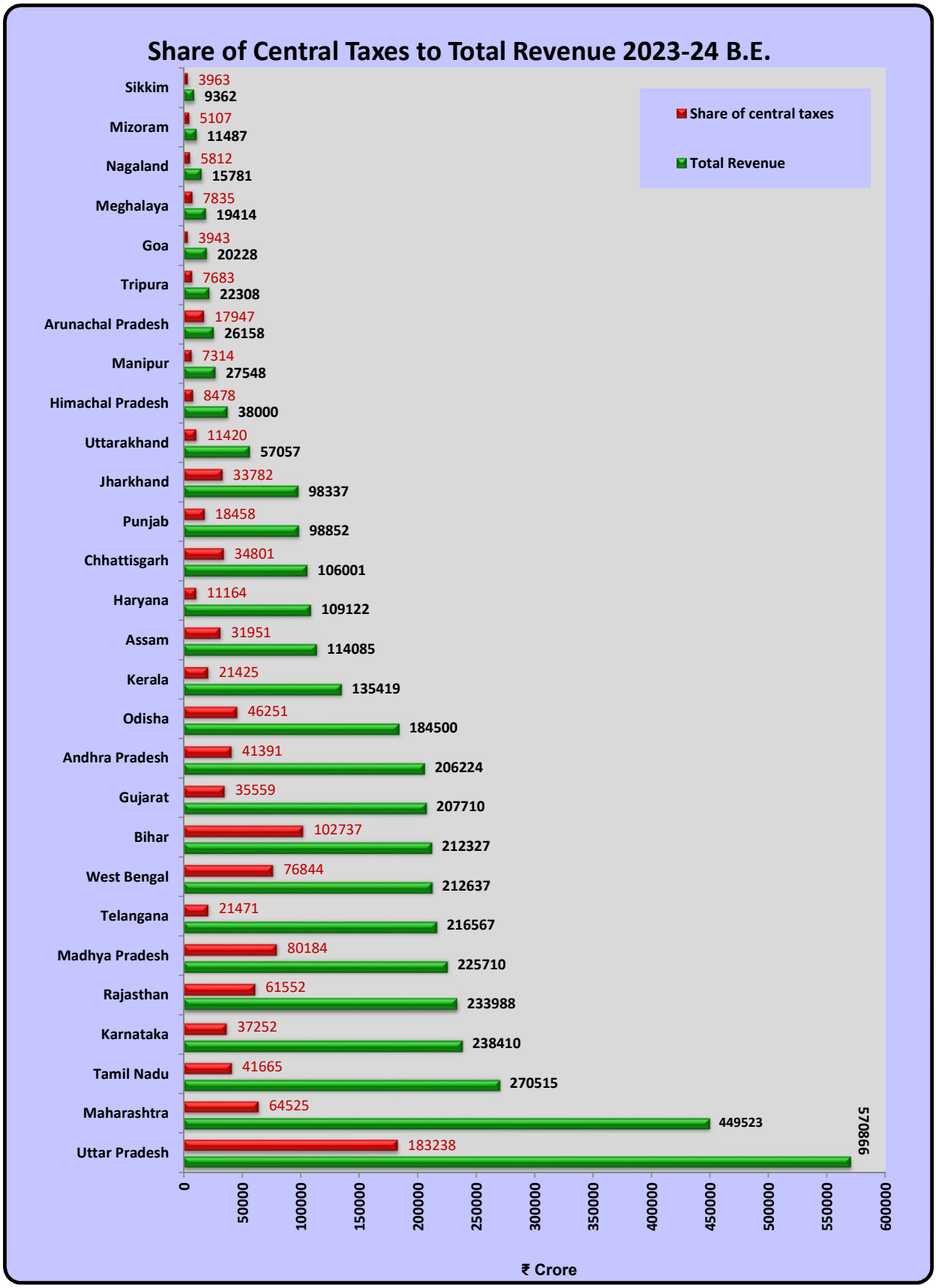
Source:State Finances- A Study of Budgets of 2023-24 , RBI

Table B-8
SHARE OF CENTRAL TAXES TO TOTAL REVENUE OF THE STATES

₹ Crore

Sl.No.	States	2017-18 Accounts			2018-19 Accounts			2019-20 Accounts			2020-21 Accounts			2021-22 Accounts			2022-23 R.E.			2023-24 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	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
1	Andhra Pradesh	26074	105062	25	32141	114671	28	28242	111034	25	24461	117136	21	35386	150552	24	38223	176448	22	41391	206224	20
2	Arunachal Pradesh	8307	13775	60	10231	16196	63	8988	14889	60	10466	17124	61	14644	21232	69	16689	26305	63	17947	26158	69
3	Assam	20050	54131	37	24719	63479	39	21721	64495	34	18629	65896	28	28151	81589	35	29694	111807	27	31951	114085	28
4	Bihar	58511	117447	50	72153	131793	55	63421	124233	51	59861	128168	47	91353	158797	58	95510	201034	48	102737	212327	48
5	Chhattisgarh	18660	59647	31	22997	65095	35	20206	63869	32	20338	63176	32	28571	79652	36	32358	97908	33	34801	106001	33
6	Goa	2287	11054	21	2878	11438	25	2589	11357	23	2297	11405	20	3357	14286	23	3509	18252	19	3943	20228	19
7	Gujarat	18685	123291	15	23027	136002	17	20232	142844	14	20219	128156	16	31106	166830	19	33059	196187	17	35559	207710	17
8	Haryana	6560	62695	10	8092	65885	12	7112	67858	10	6438	67561	10	9722	78092	12	10378	97002	11	11164	109122	10
9	Himachal Pradesh	4316	27367	16	5323	30950	17	4678	30738	15	4754	33438	14	7349	37309	20	7884	38945	20	8478	38000	22
10	Jammu&Kashmir	10651	48512	22	13712	51231	27	6802	52609	13	0	52495	0	0	59239	0	0	94649	0	0	98262	0
11	Jharkhand	19009	52756	36	23906	56152	43	20593	58417	35	19712	56150	35	27735	69722	40	31369	83420	38	33782	98337	34
12	Karnataka	28547	147000	19	35188	164979	21	30919	175443	18	21694	156716	14	33284	195762	17	34596	212360	16	37252	238410	16
13	**Kerala**	**15133**	**83020**	**18**	**18663**	**92854**	**20**	**16401**	**90225**	**18**	**11560**	**97617**	**12**	**17820**	**116640**	**15**	**17784**	**129268**	**14**	**21425**	**135419**	**16**
14	Madhya Pradesh	45721	134875	34	56355	150392	37	49518	147643	34	46914	146377	32	69542	185876	37	74543	203967	37	80184	225710	36
15	Maharashtra	33465	243654	14	41150	278996	15	36222	283190	13	36504	269468	14	54318	333312	16	60001	430925	14	64525	449523	14
16	Manipur	3735	10358	36	4595	10562	44	4045	10684	38	4269	12983	33	6003	14091	43	6895	25601	27	7314	27548	27
17	Meghalaya	3887	9273	42	4793	9719	49	4212	9414	45	4552	10683	43	6581	14274	46	7386	17646	42	7835	19414	40
18	Mizoram	2784	8580	32	3434	9039	38	3018	9658	31	3011	7741	39	4223	9160	46	4579	12278	37	5107	11487	44
19	Nagaland	3014	11019	27	3718	11437	33	3265	11423	29	3407	11427	30	4871	13451	36	5400	15192	36	5812	15781	37
20	Odisha	28116	85204	33	34657	99546	35	30453	101568	30	27543	104387	26	38145	153059	25	42989	163500	26	46251	184500	25
21	Punjab	9545	53010	18	11769	62269	19	10346	61575	17	10638	69048	15	15289	78168	20	17164	93563	18	18458	98852	19
22	Rajasthan	33292	127307	26	41028	137873	30	36049	140114	26	35576	134308	26	54031	183920	29	57231	215787	27	61552	233988	26
23	Sikkim	2385	5213	46	2740	5920	46	2296	4841	47	2302	5608	41	3288	7081	46	3553	9090	39	3963	9362	42
24	Tamil Nadu	24364	146280	17	30035	173741	17	26392	174526	15	24925	174076	14	37459	207492	18	38731	245660	16	41665	270515	15
25	Telangana	14763	88824	17	18195	101420	18	15988	102544	16	12692	100914	13	18721	127469	15	19668	175802	11	21471	216567	10
26	Tripura	3886	10068	39	4793	12031	40	4212	11002	38	4474	13292	34	6351	17614	36	7147	21254	34	7683	22308	34
27	Uttarakhand	6370	27105	23	7854	31216	25	6902	30723	22	6569	38204	17	9906	43057	23	10568	52045	20	11420	57057	20
28	Uttar Pradesh	108727	278775	39	134073	329978	41	117818	366393	32	106687	296176	36	160358	371011	43	169745	478817	35	183238	570866	32
29	West Bengal	44341	131270	34	54677	145975	37	48048	142914	34	44737	148394	30	65541	178159	37	71435	194612	37	76844	212637	36
30	Delhi	0	38667	0	0	43113	0	0	47136	0	0	41864	0	0	49313	0	0	62826	0	0	62752	0
31	Puducherry	0	6003	0	0	6400	0	0	6781	0	0	6632	0	0	8955	0	0	10021	0	0	9892	0
32	**All States**	**605186**	**2321241**	**26**	**746894**	**2620353**	**29**	**650687**	**2670138**	**24**	**595227**	**2586622**	**23**	**883100**	**3225165**	**27**	**948090**	**3912171**	**24**	**1023750**	**4309041**	**24**

Source:State Finances- A Study of Budgets of 2023-24 , RBI



Refer Table B-8

Table B-9

STATE TAXES-PROPENSITY TO TAX AVERAGE AND MARGINAL PROPENSITY TO TAX-ALL STATES

Sl.No.	States	2016-17		2017-18		2018-19		2019-20		2020-21		2021-22		2022-23 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.	A.P.	M.P.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Andhra Pradesh	0.12	0.13	0.11	0.09	0.11	0.15	0.10	-0.13	0.10	-0.18	0.11	0.16	0.11	0.10
2	Arunachal Pradesh	0.50	1.21	0.49	0.41	0.50	0.55	0.37	-0.30	0.43	8.48	0.51	1.11		
3	Assam	0.15	0.25	0.14	0.10	0.15	0.25	0.12	-0.08	0.11	-0.54	0.13	0.25	0.13	0.11
4	Bihar	0.21	0.18	0.20	0.13	0.21	0.28	0.18	-0.19	0.18	0.19	0.21	0.48	0.20	0.12
5	Chhattisgargh	0.16	0.16	0.16	0.15	0.15	0.10	0.14	-0.18	0.14	-0.74	0.16	0.24	0.16	0.22
6	Goa	0.11	0.09	0.12	0.13	0.12	0.21	0.11	-0.20	0.10	2.69	0.12	0.38		
7	Gujarat	0.08	0.04	0.08	0.06	0.08	0.07	0.07	-0.04	0.06	-6.27	0.08	0.15		
8	Haryana	0.08	0.07	0.08	0.11	0.08	0.05	0.08	-0.03	0.07	-0.32	0.08	0.13	0.09	0.12
9	Himachal Pradesh	0.11	0.09	0.10	0.05	0.10	0.14	0.09	-0.07	0.10	-0.10	0.11	0.23	0.11	0.10
10	Jammu & Kashmir	0.17	0.35	0.18	0.33	0.18	0.15	0.12	-3.32	0.07	-12.30	0.07	0.11	0.09	0.20
11	Jharkhand	0.15	0.17	0.14	0.03	0.14	0.16	0.13	-0.52	0.14	0.05	0.15	0.21	0.16	0.20
12	Karnataka	0.10	0.08	0.10	0.07	0.10	0.10	0.09	0.00	0.08	-1.35	0.09	0.11	0.09	0.10
13	**Kerala**	0.10	0.09	0.10	0.10	0.10	0.08	0.09	-0.19	0.09	0.16	0.09	0.12	0.09	0.11
14	Madhya Pradesh	0.15	0.11	0.14	0.08	0.14	0.14	0.12	-0.03	0.12	-0.15	0.13	0.21	0.13	0.10
15	Maharashtra	0.09	0.07	0.10	0.28	0.10	0.17	0.10	-0.04	0.09	0.44	0.10	0.18		
16	Manipur	0.23	0.40	0.21	0.14	0.23	0.62	0.19	-0.23	0.21	-0.81	0.23	0.34		
17	Meghalaya	0.21	0.36	0.22	0.37	0.23	0.38	0.20	-0.24	0.22	-0.42	0.26	0.51	0.26	0.33
18	Mizoram	0.21	0.29	0.20	0.14	0.22	0.45	0.16	-0.12	0.17	0.04	0.21	0.43		
19	Nagaland	0.18	0.28	0.18	0.18	0.20	0.37	0.16	-0.13	0.17	-0.76	0.22	1.09		
20	Odisha	0.15	0.09	0.15	0.18	0.15	0.12	0.13	-0.09	0.13	0.34	0.13	0.15	0.13	0.11
21	Punjab	0.10	0.08	0.10	0.10	0.09	0.07	0.08	-0.16	0.09	-0.06	0.10	0.19	0.10	0.18
22	Rajasthan	0.11	0.10	0.12	0.15	0.12	0.16	0.11	-0.05	0.11	0.06	0.12	0.19	0.12	0.12
23	Sikkim	0.15	0.12	0.15	0.13	0.15	0.19	0.12	-0.15	0.12	0.01	0.14	0.35	0.14	0.11
24	Tamil Nadu	0.09	0.08	0.09	0.07	0.09	0.10	0.09	-0.02	0.08	-0.08	0.09	0.11	0.09	0.12
25	Telangana	0.11	0.15	0.11	0.12	0.11	0.10	0.10	0.00	0.09	0.27	0.11	0.17	0.11	0.12
26	Tripura	0.15	0.23	0.15	0.11	0.15	0.17	0.13	-0.09	0.14	-0.31	0.15	0.26	0.15	0.11
27	Uttarakhand	0.10	0.15	0.09	0.00	0.10	0.36	0.09	-0.25	0.09	-0.02	0.10	0.16	0.10	0.12
28	Uttar Pradesh	0.17	0.17	0.17	0.17	0.18	0.33	0.16	-0.17	0.16	0.19	0.18	0.28	0.18	0.19
29	West Bengal	0.11	0.15	0.11	0.12	0.12	0.13	0.10	-0.11	0.10	0.12	0.11	0.17	0.11	0.08
30	Delhi	0.06	0.02	0.06	0.08	0.06	0.02	0.05	0.00	0.04	0.19	0.05	0.08	0.05	0.06
31	Puducherry	0.09	0.05	0.08	0.03	0.08	0.07	0.07	-0.05	0.06	0.49	0.08	0.17		

Source:(1) Department of Economics & Statistics, Government of Kerala and Ministry of Statistics & Programme Implementation, Government of India (2011-12 Base Year)
(2) Total Tax-State finances a study of Budgets 2022-23, RBI
Note:A.P. Average Propensity to tax = Tax / income ratio = Ti/Yi.
M.P. - Marginal propensity to tax = incremental tax / incremental income ratio = (Ti-To)/(Yi-Yo)
where, Ti - Total Tax receipts on the current year
To - Total Tax receipts of the previous year
Yi - NSDP (in current prices) of the current year
Yo - NSDP (in current prices) of the previous year

Table B-10
PER CAPITA DEVELOPMENT EXPENDITURE (REVENUE ACCOUNT) OF STATES

₹

Sl No.	States	Accounts											R.E.	B.E.
		2001-02	2011-12	2013-14	2014-15	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	12	13	14	15
1	Andhra Pradesh	2002	7132	8530	17007	13186	16215	15885	16893	17663	19745	19516	27173	30379
2	Arunachal Pradesh	6342	22637	27942	35647	40478	45420	50310	57798	55769	58400	71837	95223	98737
3	Assam	1470	4606	5747	7770	7316	9523	9927	10486	12568	11899	13091	22681	18941
4	Bihar	748	2763	3741	4191	4961	5619	5972	7321	6853	7688	8960	13252	10871
5	Chhattisgarh	1474	6278	9121	11010	11924	12882	15022	17020	18543	16944	17808	23439	25007
6	Goa	7594	26381	31939	33810	39014	39639	46175	47614	49581	51914	59416	73968	81154
7	Gujarat	3063	6298	7719	8869	9709	10386	11528	12664	13441	14266	14843	17762	17117
8	Haryana	2438	8558	10748	12102	14881	16882	16571	17252	18472	18988	20513	23652	26425
9	Himachal Pradesh	4301	11939	14746	17292	19020	21803	22250	24790	25185	27319	30142	37143	33530
10	Jammu & Kashmir	2985	10562	12505	13673	17811	19153	18485	25372	22288	20378	22098	28310	29004
11	Jharkhand	1356	3985	3949	6106	6967	8956	9466	8904	10090	10375	10715	12797	14920
12	Karnataka	2243	7255	9497	11010	12602	14786	15676	17805	18087	17393	20965	20670	24190
13	**Kerala**	**1879**	**6692**	**8534**	**9943**	**11269**	**12846**	**13586**	**14478**	**12285**	**18011**	**18713**	**17709**	**19156**
14	Madhya Pradesh	1482	4580	5957	7308	8789	10764	11393	11884	12734	13307	14728	15646	17104
15	Maharashtra	2068	7091	8604	9867	10248	11297	12284	13400	14653	15115	16231	22013	21371
16	Manipur	3247	9436	10086	13700	13705	14607	16677	16902	16883	21538	19562	36972	39451
17	Meghalaya	3158	11281	12246	13805	13217	18716	17703	21053	18292	23027	27878	33539	34402
18	Mizoram	8259	22826	28822	34448	31913	35724	39706	40731	52790	43886	44539	63688	54146
19	Nagaland	3676	20010	14936	17763	19172	22855	27856	27721	28875	27416	27707	33320	34662
20	Odisha	1306	5496	7257	8290	9831	10761	11354	13422	15355	14489	16436	21057	23685
21	Punjab	2049	5591	7391	8035	8542	8885	9076	12225	11399	12333	15010	19272	20569
22	Rajasthan	1550	6917	7331	9265	10290	11845	13607	14741	15570	15097	18212	21784	22579
23	Sikkim	7597	26939	31314	33296	37080	35895	39391	48705	55444	57601	59100	74150	77891
24	Tamil Nadu	1919	6570	8876	10482	11432	11962	12796	14583	15405	18621	19587	20308	21423
25	Telangana				10145	14517	15423	14833	17009	19441	22345	24485	34052	42286
26	Tripura	3353	7275	9206	12090	12089	13116	15015	16549	18609	20392	22699	30915	32485
27	Uttarakhand	2137	8053	9046	12473	13097	13418	13971	15629	15526	18041	19055	24659	25648
28	Uttar Pradesh	884	3287	4191	4571	6125	6372	6797	7142	7408	7251	8123	10841	12100
29	West Bengal	1482	4441	5425	6447	7672	8753	9215	10283	10339	10951	13382	15260	15886
30	Delhi	2557	7678	9100	9277	10360	11613	13363	13832	14472	15454	17317	19412	20361
31	Puducherry		18029	24756	25187	27790	27198	27356	28794	30072	31413	37942	41044	41031
	All States	**1694**	**5509**	**6971**	**8280**	**9462**	**10602**	**11253**	**12424**	**12970**	**13622**	**15085**	**18652**	**19556**
	Index-All States	**100**	**325**	**412**	**489**	**559**	**626**	**664**	**733**	**766**	**804**	**890**	**1101**	**1154**
	Index-Kerala	**100**	**356**	**454**	**529**	**600**	**684**	**723**	**771**	**654**	**959**	**996**	**942**	**1019**

Source:State Finances- A Study of Budgets of 2023-24 , RBI

Table B-11

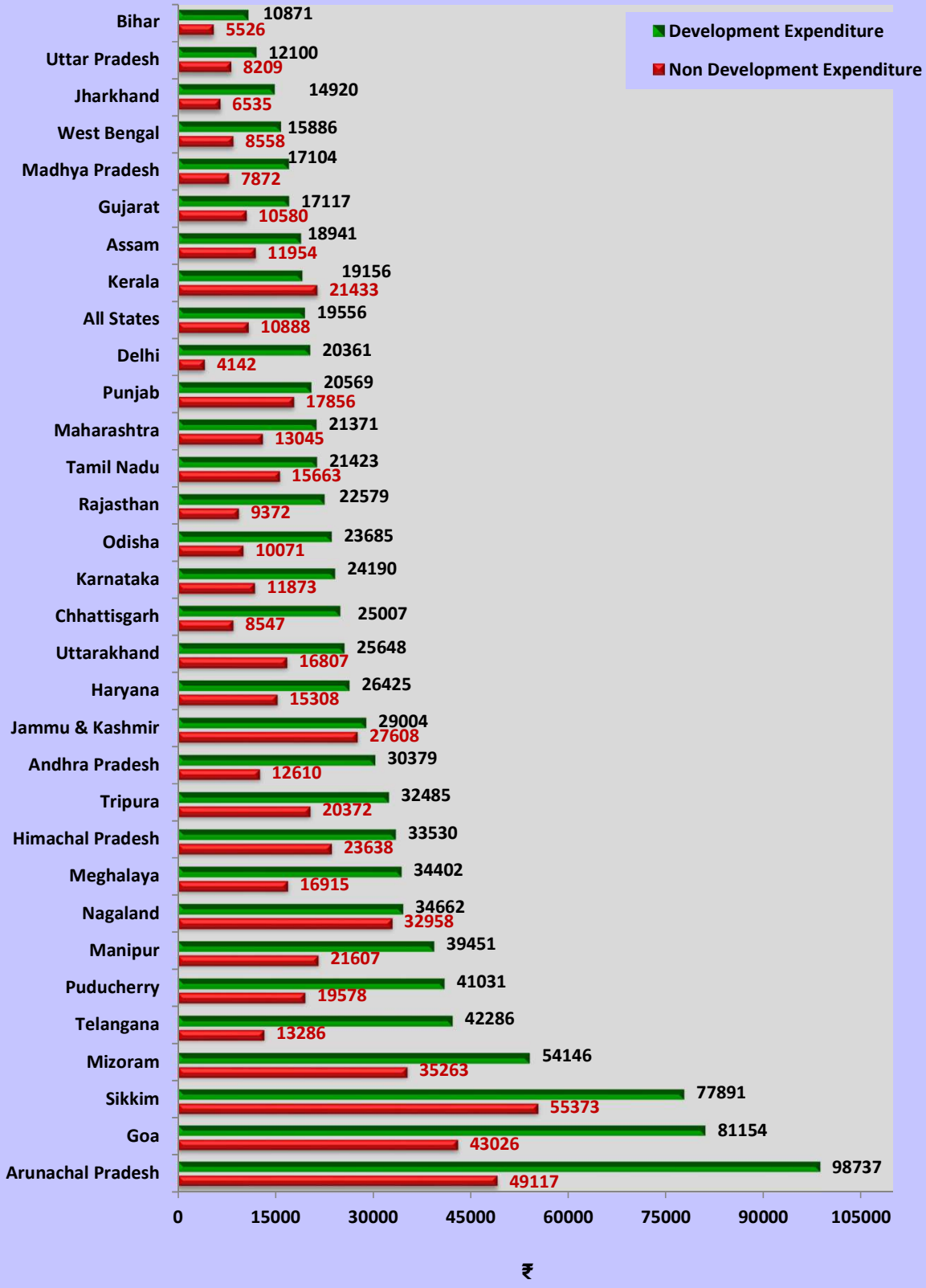
PER CAPITA EXPENDITURE ON NON-DEVELOPMENT SERVICES (REVENUE ACCOUNT)

₹

Sl.No.	States	Accounts											R.E	B.E
		2001-02	2011-12	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-3	2023-24
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Andhra Pradesh	1226	3532	4296	5644	5601	6382	7565	7854	8660	9331	10632	11628	12610
2	Arunachal Pradesh	3098	9277	12588	14437	17438	18970	23643	25677	25472	27759	31533	37800	49117
3	Assam	1098	3111	3402	3990	3861	5163	6576	6209	6517	6603	10378	12906	11954
4	Bihar	767	1703	2036	2398	2494	2681	2878	3286	3483	3812	3976	5110	5526
5	Chhattisgarh	826	2311	2979	3355	3832	4170	4604	5392	6648	6729	7248	8102	8547
6	Goa	8039	11193	14027	15895	17082	18998	23143	24775	25586	26005	31840	39027	43026
7	Gujarat	1416	3554	4303	4742	5120	5495	6265	7098	7238	7562	8085	8983	10580
8	Haryana	1654	4031	5191	6299	6922	7879	9583	9966	11120	11946	12871	14882	15308
9	Himachal Pradesh	3195	8288	10093	10800	12377	13590	15279	15771	16898	18313	18799	23545	23638
10	Jammu and Kashmir	3095	7928	9109	9521	10708	11716	12992	17441	17827	19182	22106	27228	27608
11	Jharkhand	873	2378	2919	3064	3406	3638	4557	4727	5003	5246	5603	6183	6535
12	Karnataka	1179	2692	4002	4488	4842	4868	5326	6535	7420	8296	9375	10836	11873
13	**Kerala**	**1762**	**6077**	**7854**	**9215**	**10507**	**11914**	**13096**	**14546**	**15802**	**14264**	**19755**	**21432**	**21433**
14	Madhya Pradesh	836	2235	2742	2930	3313	3541	4015	4629	4843	5743	5852	6997	7872
15	Maharashtra	1833	3813	4697	5206	5480	6031	6552	7005	8191	8423	9784	11318	13045
16	Manipur	2354	7472	8365	9329	9903	11358	12055	12956	14324	16130	18639	22748	21607
17	Meghalaya	1859	5012	6062	6599	7287	7926	8943	11077	11376	12288	13546	15133	16915
18	Mizoram	4404	11121	15049	15446	16742	18125	19153	22822	26522	26835	25835	32813	35263
19	Nagaland	3617	11713	13506	15335	17545	18679	20489	23570	25250	23492	26203	30510	32958
20	Odisha	1344	2604	3201	3366	3456	3802	4572	5386	6355	6234	7215	10354	10071
21	Punjab	3115	6051	7134	8062	8563	9776	11743	12469	12932	14370	15571	17559	17856
22	Rajasthan	1271	2729	3295	3873	4243	5281	5774	7129	7272	7684	8250	9169	9372
23	Sikkim	23223	25417	23526	25166	19529	22062	23508	29836	36442	36061	37788	44536	55373
24	Tamil Nadu	1436	4011	4885	5657	6139	6894	8061	9616	10323	10387	11111	12970	15663
25	Telengana				3948	6427	6891	8409	9251	9791	10535	11778	11536	13286
26	Tripura	2248	5533	6247	7053	7942	8954	11175	12936	14229	14532	16154	18870	20372
27	Uttarakhand	1128	4437	5971	7058	7918	9237	11401	12281	12427	13156	13745	15866	16807
28	Uttar Pradesh	974	2650	3004	3068	3394	4084	4829	5903	5230	5223	5782	6601	8209
29	West Bengal	1402	3538	4400	4565	4844	5273	5478	5905	6391	7248	8000	8447	8558
30	Delhi	915	2589	3190	3339	3512	3529	3776	3913	3575	3117	3380	3843	4142
31	Puducherry		7756	9427	10575	10715	11692	13050	14654	15379	15820	17740	18650	19578
All States		**1334**	**3294**	**4013**	**4440**	**4845**	**5427**	**6185**	**7002**	**7373**	**7713**	**8653**	**9930**	**10888**
Index-All States		**100**	**247**	**301**	**333**	**363**	**407**	**464**	**525**	**553**	**578**	**649**	**744**	**816**
Index-Kerala		**100**	**345**	**446**	**523**	**596**	**676**	**743**	**826**	**897**	**810**	**1121**	**1216**	**1216**

Source:State Finances- A Study of Budgets of 2023-24 , RBI

Per Capita Development and Non-Development Expenditure (Revenue Account) (2023-24 B.E.)



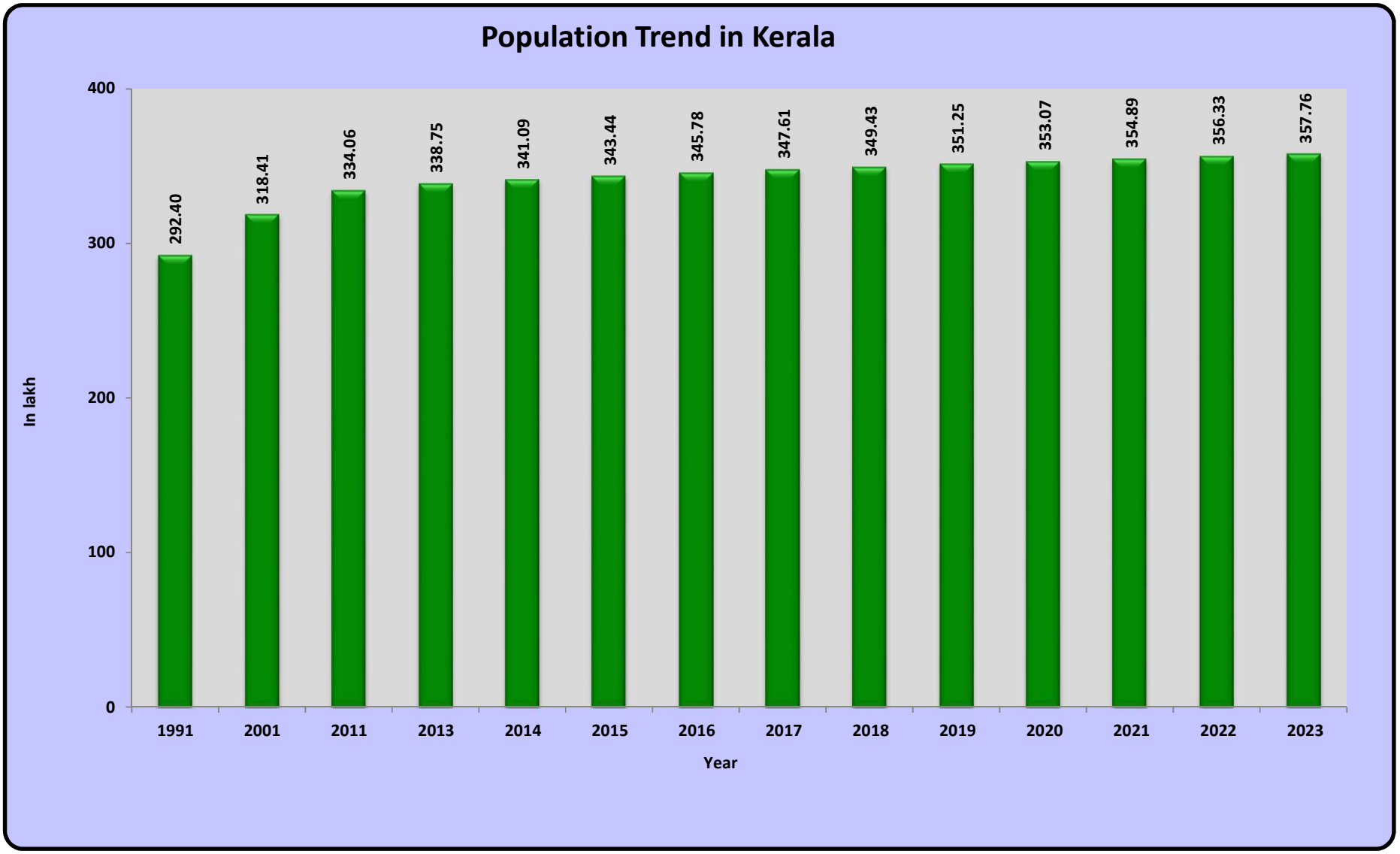
Refer Table B-10 & B-11

Table B-12
POPULATION OF INDIAN STATES

(In lakh)

Sl No	States	1991	2001	2011	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
1	2	3	4	6	7	8	9	10	11	12	13	14	15	16	
1	Andhra Pr.	669.10	762.10	845.81	858.82	506.54	510.12	513.71	516.55	519.38	522.21	525.04	527.87	529.72	531.56
2	Arunachal Pr.	8.70	10.98	13.84	14.14	14.29	14.44	14.59	14.74	14.89	15.04	15.19	15.33	15.48	15.62
3	Assam	225.80	266.56	312.06	319.91	323.83	327.76	331.68	335.43	339.18	342.93	346.68	350.43	353.78	357.13
4	Bihar	870.20	829.99	1040.99	1081.30	1101.45	1121.61	1141.76	1159.57	1177.39	1195.20	1213.02	1230.83	1249.19	1267.56
5	Chhattisgarh		208.34	255.45	263.56	267.61	271.66	275.71	279.56	283.40	287.24	291.09	294.93	298.36	301.80
6	Goa	11.80	13.48	14.59	14.80	14.91	15.01	15.12	15.21	15.31	15.40	15.49	15.59	15.67	15.75
7	Gujarat	415.60	506.71	604.40	623.27	632.71	642.14	651.58	660.84	670.10	679.36	688.62	697.88	706.48	715.07
8	Haryana	165.90	211.45	253.51	261.93	266.14	270.34	274.55	278.61	282.66	286.72	290.77	294.83	298.46	302.09
9	Himachal Pr.	52.00	60.78	68.65	69.82	70.41	71.00	71.58	72.06	72.53	73.00	73.47	73.94	74.31	74.68
10	J & K	77.80	101.44	122.67	125.19	126.45	127.71	128.97	129.99	131.01	132.03	133.05	134.08	135.05	136.03
11	Jharkhand		269.46	329.88	341.13	346.75	352.38	358.00	363.34	368.69	374.03	379.37	384.71	389.69	394.66
12	Karnataka	452.20	528.51	610.95	623.49	629.75	636.02	642.29	647.52	652.75	657.98	663.22	668.45	672.68	676.92
13	**Kerala**	**292.40**	**318.41**	**334.06**	**338.75**	**341.09**	**343.44**	**345.78**	**347.61**	**349.43**	**351.25**	**353.07**	**354.89**	**356.33**	**357.76**
14	Madhya Pr.	485.66	603.48	726.27	750.99	763.34	775.70	788.06	799.48	810.90	822.32	833.74	845.16	855.48	865.79
15	Maharashtra	794.50	968.79	1123.74	1149.15	1161.86	1174.56	1187.27	1198.69	1210.11	1221.53	1232.95	1244.37	1254.11	1263.85
16	Manipur	18.50	22.94	28.56	29.18	29.49	29.80	30.12	30.42	30.73	31.03	31.34	31.65	31.94	32.23
17	Meghalaya	17.90	23.19	29.67	30.32	30.64	30.96	31.29	31.61	31.92	32.24	32.56	32.88	33.18	33.49
18	Mizoram	7.00	8.89	10.97	11.21	11.33	11.45	11.57	11.69	11.81	11.92	12.04	12.16	12.27	12.38
19	Nagaland	12.20	19.90	19.79	20.22	20.43	20.65	20.86	21.08	21.29	21.50	21.71	21.92	22.13	22.33
20	Odisha	318.60	368.05	419.74	427.71	431.70	435.68	439.66	443.12	446.58	450.04	453.50	456.96	459.87	462.76
21	Punjab	203.90	243.59	277.43	283.02	285.81	288.61	291.40	293.80	296.19	298.59	300.99	303.39	305.35	307.30
22	Rajasthan	443.30	565.07	685.48	708.25	719.63	731.02	742.40	752.48	762.56	772.64	782.73	792.81	801.53	810.25
23	Sikkim	4.10	5.41	6.11	6.24	6.31	6.37	6.44	6.50	6.57	6.64	6.70	6.77	6.83	6.89
24	Tamil Nadu	560.50	624.06	721.47	731.42	736.40	741.37	746.35	749.89	753.42	756.95	760.49	764.02	766.31	768.60
25	Telangana					358.78	361.70	364.62	367.14	369.67	372.20	374.73	377.25	379.07	380.90
26	Tripura	27.80	31.99	36.74	37.54	37.94	38.34	38.74	39.14	39.53	39.92	40.32	40.71	41.09	41.47
27	Uttarakhand		84.89	100.86	103.54	104.87	106.21	107.55	108.84	110.13	111.41	112.70	113.99	115.18	116.37
28	Uttar Pradesh	1399.60	1661.98	1998.12	2063.22	2095.77	2128.32	2160.87	2190.51	2220.15	2249.79	2279.43	2309.07	2332.97	2356.87
29	West Bengal	684.70	801.76	912.76	927.97	935.58	943.18	950.79	956.88	962.97	969.06	975.16	981.25	986.04	990.84
30	Delhi	95.30	138.51	167.88	175.44	179.21	182.99	186.77	190.56	194.35	198.14	201.93	205.71	209.65	213.59
31	Puducherry			12.48	13.10	13.40	13.71	14.02	14.36	14.70	15.04	15.37	15.71	16.08	16.46
	Other Union Territories	20.30	26.70	23.61	24.82	25.43	26.04	26.63	27.41	28.18	28.96	29.73	30.50	31.58	32.66
	All India	**8335.36**	**10287.36**	**12108.54**	**12429.45**	**12589.85**	**12750.29**	**12910.73**	**13054.63**	**13198.48**	**13342.31**	**13486.20**	**13630.04**	**13755.86**	**13881.66**

Source of Projected figures from 2013-2023:- Report of the Technical group on population projections,Census of India,GoI.



Refer Table B-12

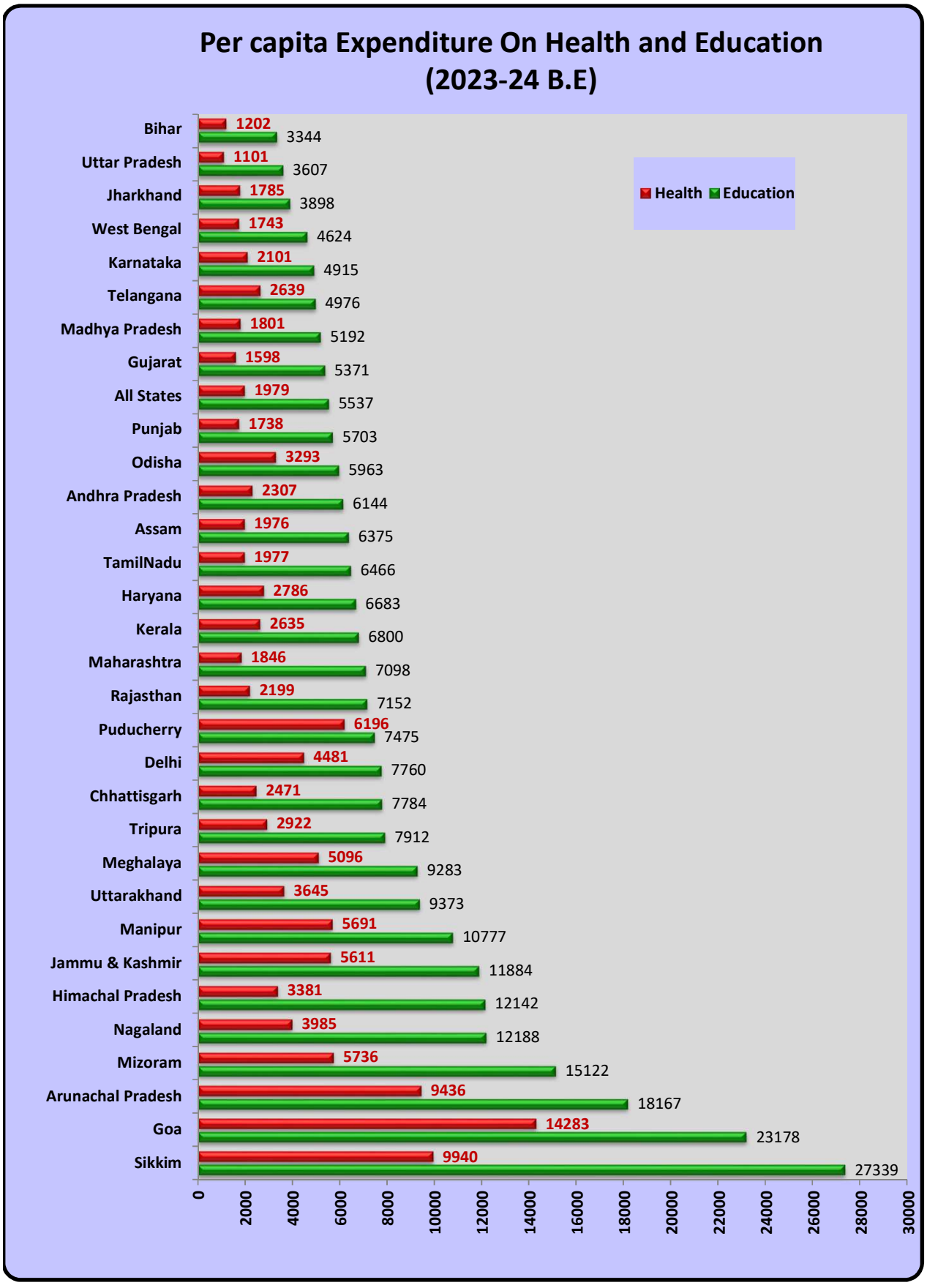
Table B-13

PER CAPITA EXPENDITURE ON EDUCATION,MEDICAL AND PUBLIC HEALTH

(Revenue & Capital Account Combined) ₹

Sl. No	State	2015-16		2016-17		2017-18		2018-19		2019-20		2020-21		2021-22		2022-23 R.E		2023-24 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	3327	755	3379	990	3875	900	3771	1037	5102	1030	4610	1144	4887	1580	5352	1798	6144	2307
2	Arunachal Pradesh	9662	3393	10303	4754	12241	6218	13557	7334	12995	6551	10861	6088	16935	8742	22545	10623	18167	9436
3	Assam	3268	805	3815	886	4219	1234	4622	1276	4660	1460	4734	1707	5296	2030	7164	2213	6375	1976
4	Bihar	1708	375	1772	443	2142	485	2385	558	2205	584	2254	680	2887	854	4412	1482	3344	1202
5	*Chhattisgarh*	3616	930	4206	1122	4476	1351	4588	1242	5674	1536	5018	1867	5435	2130	6925	2456	7784	2471
6	Goa	9961	3746	10398	4346	12555	5961	14986	6137	14037	7027	13728	7974	14563	9508	20106	12230	23178	14283
7	Gujarat	2999	976	3027	1020	3378	1075	3729	1219	3710	1141	3881	1246	4035	1642	5238	1575	5371	1598
8	Haryana	3743	882	4080	1047	4374	1151	4623	1347	5185	1660	4966	1934	5424	2259	6515	2598	6683	2786
9	Himachal Pradesh	6241	1591	7322	2062	8383	2310	8545	2585	8798	2594	9119	2776	9734	2979	12449	4061	12142	3381
10	Jammu & Kashmir	5170	1934	4913	2121	6047	2244	8295	3279	7284	3080	8035	3566	8520	3883	11005	5661	11884	5611
11	Jharkhand	1886	595	2299	668	2291	762	2220	886	2675	838	2675	1072	2929	1252	3470	1481	3898	1785
12	Karnataka	3057	816	3300	974	3467	1156	3758	1334	4213	1268	3842	1658	4604	2159	4979	1877	4915	2101
13	**Kerala**	**4239**	**1262**	**5034**	**1584**	**5478**	**1699**	**5564**	**1869**	**5344**	**1989**	**4776**	**2359**	**7117**	**3162**	**6383**	**2499**	**6800**	**2635**
14	Madhya Pradesh	2296	654	2777	706	3045	881	3344	894	3681	1100	3611	1100	3668	1435	4395	1530	5192	1801
15	Maharashtra	3659	797	3825	846	4053	947	4238	997	5122	1111	5055	1306	5527	1597	6643	1886	7098	1846
16	Manipur	3811	1575	4021	1527	4477	1830	4815	1916	4952	2067	5205	2990	5871	3284	8524	5202	10777	5691
17	Meghalaya	4160	1813	5174	2072	5495	2081	6604	3146	6267	2498	6206	3538	7270	4918	9643	4802	9283	5096
18	Mizoram	10107	3027	10220	3189	11225	4448	12438	4624	13810	4525	12858	4491	12708	5618	16448	7209	15122	5736
19	Nagaland	6189	2136	6323	2252	7176	2754	8679	2763	7726	2939	8193	3093	9334	4016	11305	5504	12188	3985
20	Odisha	2653	807	2768	1002	3280	1033	3811	1190	3997	1284	3930	1643	4316	2169	5692	2703	5963	3293
21	Punjab	3046	835	3100	924	3193	863	3471	1015	3713	1101	4036	1203	4255	1218	5105	1634	5703	1738
22	Rajasthan	2907	727	3316	804	3612	977	4645	1188	4438	1132	4624	1153	5174	1563	6629	1946	7152	2199
23	Sikkim	12422	3814	12657	4103	14483	6853	16205	5927	20610	6017	20927	9172	21292	8460	24477	9145	27339	9940
24	TamilNadu	3523	841	3621	905	3910	1104	4474	1227	5119	1234	5073	1772	5062	1952	5679	1923	6466	1977
25	Telangana	2931	880	3346	1013	3403	1000	3187	1108	3367	1127	3401	951	3819	1253	4232	2343	4976	2639
26	Tripura	4656	1162	5115	1340	5896	1506	6208	1673	6521	1673	5967	1627	5807	2078	7086	2535	7912	2922
27	Uttarakhand	4882	1277	5394	1299	6127	1380	6754	1789	7071	1773	7463	2105	7627	2547	9152	3994	9373	3645
28	Uttar Pradesh	2171	422	2510	501	2149	521	2191	560	2479	593	2406	585	2589	670	2806	938	3607	1101
29	West Bengal	2283	767	2510	799	2620	850	3049	920	3334	1009	3679	1198	3840	1584	4208	1640	4624	1743
30	Delhi	4189	1951	4829	2131	5189	2456	5425	2743	5965	2854	5277	3133	6308	4372	7311	4423	7760	4481
31	*Puducherry*	5042	3503	5496	3438	5303	3448	5809	3857	5548	4781	5954	3916	6143	4547	7493	5873	7475	6196
All States		**2896**	**765**	**3170**	**865**	**3362**	**963**	**3658**	**1074**	**3973**	**1126**	**3930**	**1289**	**4332**	**1603**	**5180**	**1872**	**5537**	**1979**

Source:State Finances- A Study of Budgets of 2023-24 , RBI



Refer Table B-13

Table B-14

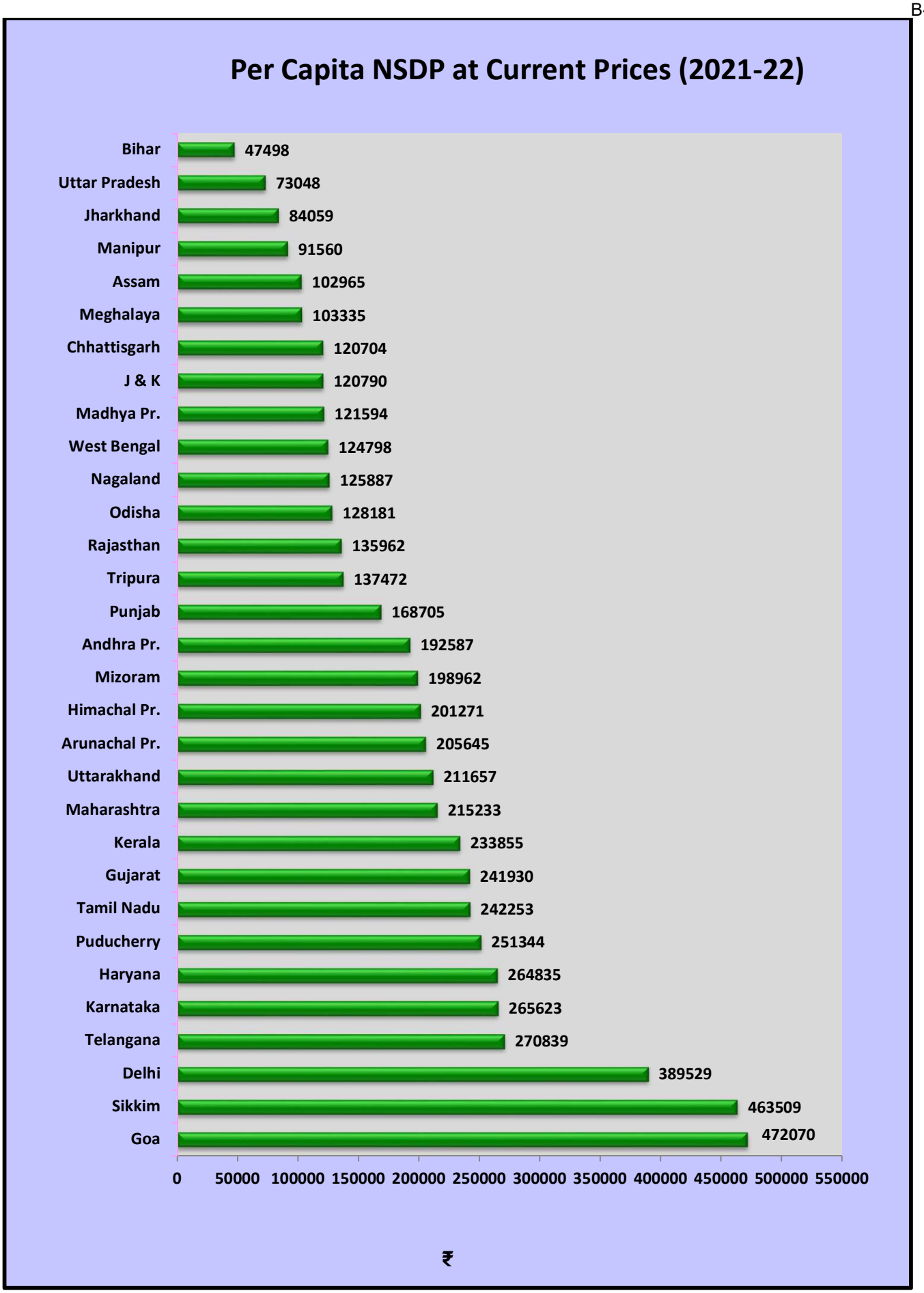
PER CAPITA NSDP (STATE INCOME) AT CURRENT PRICES

₹

Sl. No.	State	2010-11	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
1	Andhra Pr.	63196	93903	108002	120676	138299	154031	160341	163746	192587	219518
2	Arunachal Pr.	68797	114789	116985	124129	138836	155103	182171	181684	205645	*
3	Assam	33716	52895	60817	66330	75151	81034	90123	90482	102965	118504
4	Bihar	19468	28671	30404	34045	36850	40715	44175	42083	47498	54111
5	Chhattisgarh	43503	72936	72991	83285	88793	102024	106603	104788	120704	133898
6	Goa	204693	289185	334576	378953	411740	423716	435949	431351	472070	*
7	Gujarat	78924	127017	139254	156295	176961	197457	212428	207324	241930	*
8	Haryana	95731	147382	164963	184982	208437	223022	230563	229065	264835	296685
9	Himachal Pr.	69493	123299	135512	150290	165497	174804	186559	177924	201271	222227
10	J & K	40897	62327	74950	78960	87710	98738	101868	101540	120790	136771
11	Jharkhand	35419	57301	52754	60018	67484	75421	75016	69963	84059	91874
12	Karnataka	63493	130024	148108	169898	185840	205245	221431	221310	265623	301673
13	**Kerala**	**70824**	**135537**	**148133**	**166246**	**183252**	**205437**	**208879**	**194432**	**233855**	**263945**
14	Madhya Pr.	33106	55678	62080	74324	81966	92337	101909	103654	121594	140583
15	Maharashtra	86470	132836	146815	163726	172663	182865	189889	183704	215233	*
16	Manipur	33518	52717	55447	59345	71507	73795	78574	75784	91560	*
17	Meghalaya	50193	64638	68836	73753	77504	82653	87653	90751	103335	112737
18	Mizoram	58724	103049	114055	127107	155222	164708	195365	173521	198962	*
19	Nagaland	55222	78367	82466	91347	102003	109198	122759	119781	125887	*
20	Odisha	41240	63345	64835	77507	87055	98005	104633	103203	128181	149902
21	Punjab	74595	108970	118858	128780	139835	149974	154385	150620	168705	181716
22	Rajasthan	45558	76429	83426	91924	98698	106604	115360	115122	135962	156149
23	Sikkim	111017	214148	245987	280729	349163	375773	412627	415045	463509	519964
24	Tamil Nadu	79660	129494	142028	156595	175276	194373	206165	209628	242253	275583
25	Telangana		124104	140840	159395	179358	209848	231326	225663	270839	312398
26	Tripura	46807	69857	84267	91596	100444	113016	121456	118401	137472	159419
27	Uttarakhand	75346	136099	147936	161752	180858	186195	190543	184002	211657	233565
28	Uttar Pradesh	27265	42267	47118	52671	57944	62350	65660	61434	73048	83565
29	West Bengal	47506	68876	75992	82291	91401	103920	110313	106510	124798	141373
30	Delhi	146166	247209	270261	295558	318323	338730	355798	331112	389529	444768
31	Puducherry	98375	146921	172727	187356	198357	204140	217937	208453	251344	*

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

**** :- Data not published by MoSPI***



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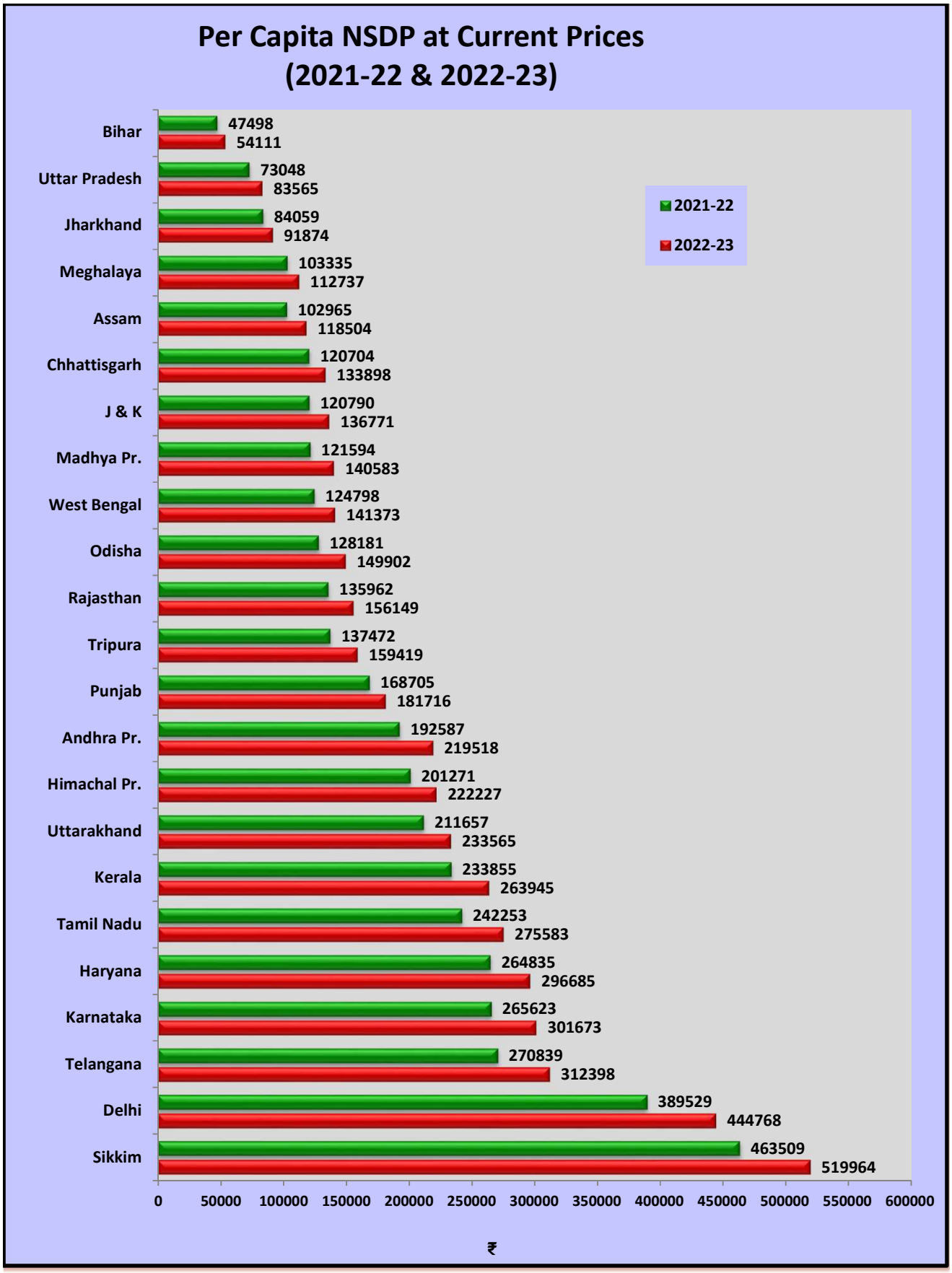


Source: NSDP: Department of Economics & Statistics, Government of Kerala and Ministry of Statistics & Programme Implementation, Government of India

Note : Data Not available for Manipur,Nagaland,Mizoram,Arunachal Pradesh,Maharashtra,Gujarat,Puducherry & Goa

Refer Table B-14

Table B-15
PER CAPITA NET STATE DOMESTIC PRODUCT (NSDP) AT CONSTANT PRICES

₹

Sl. No.	State	2010-11	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
1	Andhra Pr.	41035	79174	88609	94115	103177	108853	110587	105880	117464	123526
2	Arunachal Pr.	61376	91034	88768	91311	94001	99570	113081	106002	111776	NA
3	Assam	32279	44809	50642	53575	57835	59943	61519	61304	65726	69826
4	Bihar	18056	23223	24064	25455	26719	29092	29798	26820	28679	31280
5	Chhattisgarh	43584	61122	61433	67139	68374	75438	76749	73259	78377	83511
6	Goa	198678	241081	278601	305875	308296	308753	313973	298527	310201	NA
7	Gujarat	73301	111370	120683	129738	143604	154887	164060	156285	170384	NA
8	Haryana	83874	125032	137833	150259	156200	169604	170616	155756	172657	181961
9	Himachal Pr.	68883	105241	112723	122208	129303	136292	140944	134111	143639	152376
10	J & K	43296	51649	61388	62398	65621	69183	68437	65444	72574	77891
11	Jharkhand	34604	48781	44524	48826	52277	56133	55658	51464	56559	60033
12	Karnataka	68121	105697	116813	131186	140745	149024	156086	149030	164471	176383
13	**Kerala**	**74790**	**112444**	**120387**	**129251**	**137181**	**147347**	**147951**	**132531**	**148810**	**159505**
14	Madhya Pr.	31011	44027	47351	52782	54824	59005	60452	56320	61534	65023
15	Maharashtra	81020	115058	122889	133686	137808	140782	142211	127970	138490	NA
16	Manipur	36076	44101	46389	47151	51211	48106	49267	44449	49602	NA
17	Meghalaya	52905	55880	56039	57752	58493	60132	61755	60522	63295	65114
18	Mizoram	55434	85056	91845	99089	117272	119022	130741	116229	129785	NA
19	Nagaland	48558	60372	60663	64259	66813	70218	73361	68272	70020	NA
20	Odisha	37501	54361	57806	66416	71032	75421	76462	73357	81178	87361
21	Punjab	67868	95807	100141	105848	110857	115592	118487	113025	118227	123614
22	Rajasthan	43873	64496	68565	71324	73529	73975	76643	73140	80545	86134
23	Sikkim	114516	180675	195066	207355	232483	240743	248691	237212	246526	259938
24	Tamil Nadu	77652	107117	115875	123206	133029	141844	144845	143482	154557	166727
25	Telangana		101424	112267	121512	131503	146777	153286	140703	158202	169006
26	Tripura	43080	63992	61612	69860	75020	82313	83985	79123	85210	91853
27	Uttarakhand	76966	118979	127249	138784	148011	150179	150820	137987	149015	158245
28	Uttar Pradesh	25292	34583	36973	40847	41771	42333	43061	39735	43420	47066
29	West Bengal	32064	54520	57255	60618	64007	68195	69559	63562	69890	75561
30	Delhi	146715	213669	233115	244255	252960	257597	260559	234569	252024	271019
31	Puducherry	103621	117102	121000	126532	134934	155466	153166	135586	155246	NA

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

Table B-16(a)
DEBT OUTSTANDING AS % OF GSDP

Sl.No	States	At the end of March								
		2015	2016	2017	2018	2019	2020	2021	2022	2023 RE
1	2	3	4	5	6	7	8	9	10	11
1	Andhra Pradesh	22.39	22.45	31.60	23.90	24.73	27.02	31.40	30.30	29.90
2	Arunachal Pradesh	25.11	21.29	22.91	27.30	28.47	29.72	34.97	33.50	
3	Assam	16.00	15.96	15.08	16.20	17.79	19.33	23.68	23.63	23.86
4	Bihar	24.33	26.73	27.33	26.35	25.62	27.07	32.93	33.59	33.88
5	Chhattisgarh	10.65	13.53	13.26	15.94	18.05	20.52	24.37	22.38	20.57
6	Goa	24.57	24.32	22.95	22.95	24.54	25.83	30.72	31.20	
7	Gujarat	18.72	18.49	17.94	16.78	16.82	17.17	19.71	17.59	
8	Haryana	18.82	23.10	24.60	24.18	24.71	27.67	30.73	29.62	28.42
9	Himachal Pradesh	34.34	34.25	35.35	34.57	34.22	35.25	40.39	38.65	41.57
10	Jammu and Kashmir	43.46	42.85	43.96	42.54	43.44	47.56	31.97	32.75	30.92
11	Jharkhand	16.58	23.07	21.99	21.19	20.28	21.71	26.34	23.28	22.34
12	Karnataka	13.76	13.96	14.18	14.32	15.21	16.72	21.33	21.23	20.01
13	**Kerala**	**26.42**	**27.26**	**29.37**	**30.04**	**29.89**	**32.02**	**38.47**	**35.99**	**35.40**
14	Madhya Pradesh	19.69	20.43	21.02	21.01	20.96	19.39	26.34	24.97	24.63
15	Maharashtra	14.60	14.74	14.85	15.27	14.26	14.86	17.38	16.48	
16	Manipur	32.05	31.64	31.95	28.68	29.98	29.30	34.89	33.47	
17	Meghalaya	23.11	24.13	25.28	27.08	28.27	29.86	37.16	37.22	37.50
18	Mizoram	39.90	37.92	33.68	31.11	25.52	24.78	30.82	30.29	
19	Nagaland	36.63	37.80	36.88	35.86	36.47	37.85	41.97	40.77	
20	Odisha	13.77	15.95	15.81	16.77	16.38	17.26	19.34	14.57	12.59
21	Punjab	29.59	32.70	40.85	39.60	39.44	40.47	45.40	43.55	44.24
22	Rajasthan	21.56	28.57	30.80	30.56	30.79	31.12	35.77	33.85	31.64
23	Sikkim	21.03	20.85	21.05	19.79	21.14	20.90	24.87	26.81	28.15
24	Tamil Nadu	16.18	17.46	20.84	21.19	21.21	22.78	27.21	27.71	27.38
25	Telangana	13.90	14.92	11.37	19.54	19.65	20.95	25.41	25.12	24.17
26	Tripura	28.10	25.79	26.10	27.23	27.25	30.25	35.75	31.69	28.21
27	Uttarakhand	18.95	19.93	21.06	21.81	23.50	24.58	27.91	25.92	23.79
28	Uttar Pradesh	24.58	30.09	31.04	30.19	29.66	30.64	35.12	31.45	29.77
29	West Bengal	35.65	35.64	35.36	33.89	32.29	33.31	38.38	36.02	34.47
30	Delhi	6.57	6.41	0.00	0.00	0.46	0.46	1.24	1.73	1.36
31	Puducherry	29.06	26.45	25.77	20.34	23.12	22.37	27.04	26.03	
	All States	19.59	21.16	21.91	21.87	21.82	22.86	26.81	25.48	31.51

Source:State Finances- A Study of Budgets of 2023-24 , 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								
		2016	2017	2018	2019	2020	2021	2022	2023 RE	2024 BE
1	2	4	5	6	7	8	9	9	10	11
1	Andhra Pradesh	135640	216295	187908	216047	250125	300454	343531	393944	451105
2	Arunachal Pradesh	3940	4560	6135	7213	8924	10682	11766	14697	17506
3	Assam	36390	38352	45867	55017	67062	83746	97488	117657	138172
4	Bihar	99330	115080	123525	135258	157512	186791	218459	254603	280471
5	Chhattisgarh	30460	34836	45064	59040	70727	84752	90945	94136	106364
6	Goa	13390	14454	15917	17632	19382	23256	25774	27053	30748
7	Gujarat	190250	209410	223002	250921	277721	318509	340747	370076	411720
8	Haryana	114460	138091	154469	172716	202631	227984	257880	282527	313166
9	Himachal Pradesh	39130	44410	47903	50774	56111	62712	68136	81234	89587
10	Jammu and Kashmir	50210	54880	59425	69438	78051	53602	65478	70484	74396
11	Jharkhand	47660	51943	57171	61988	67359	78138	83538	87949	100109
12	Karnataka	145940	171221	190885	224999	269434	346684	416766	448594	515854
13	**Kerala**	**153200**	**186454**	**210762**	**235631**	**260311**	**296901**	**335641**	**370342**	**408164**
14	Madhya Pradesh	110520	136567	152616	173931	179867	253276	283680	325869	380224
15	Maharashtra	289830	326476	359232	360627	394918	456704	512167	563465	641701
16	Manipur	6180	6803	7397	8210	8736	10390	12248	14390	16359
17	Meghalaya	6060	6936	7989	9097	10384	12553	14435	16010	17523
18	Mizoram	5740	5790	6031	5593	6192	7374	8429	10302	11541
19	Nagaland	7380	8011	8747	9674	11247	12521	13011	14412	15492
20	Odisha	52400	62097	73855	81668	92792	104469	97759	97591	113435
21	Punjab	127560	174410	186530	202122	217327	245542	267477	297751	331472
22	Rajasthan	194700	234289	254386	280700	310832	364652	412333	447246	509168
23	Sikkim	3760	4354	5141	6004	6570	8213	10071	12036	14370
24	Tamil Nadu	205430	271441	310406	345736	397008	486606	573920	647486	739352
25	Telangana	86230	74862	146567	168449	199026	239567	283569	317398	351964
26	Tripura	9270	10305	11906	13577	16382	19127	19820	20492	23387
27	Uttarakhand	35310	41095	48022	54128	58807	66114	70532	72004	80864
28	Uttar Pradesh	342380	400038	434752	469310	520910	577902	620980	672012	751239
29	West Bengal	284170	308562	330334	355872	392751	443591	491317	535962	597908
30	Delhi	35310			3406	3631	9496	15689	14225	19185
31	Puducherry	7040	7621	6534	7901	8278	9764	11516	11472	12310
	All States	**2869270**	**3352023**	**3721799**	**4112681**	**4621007**	**5407836**	**6089603**	**6711354**	**7572793**

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

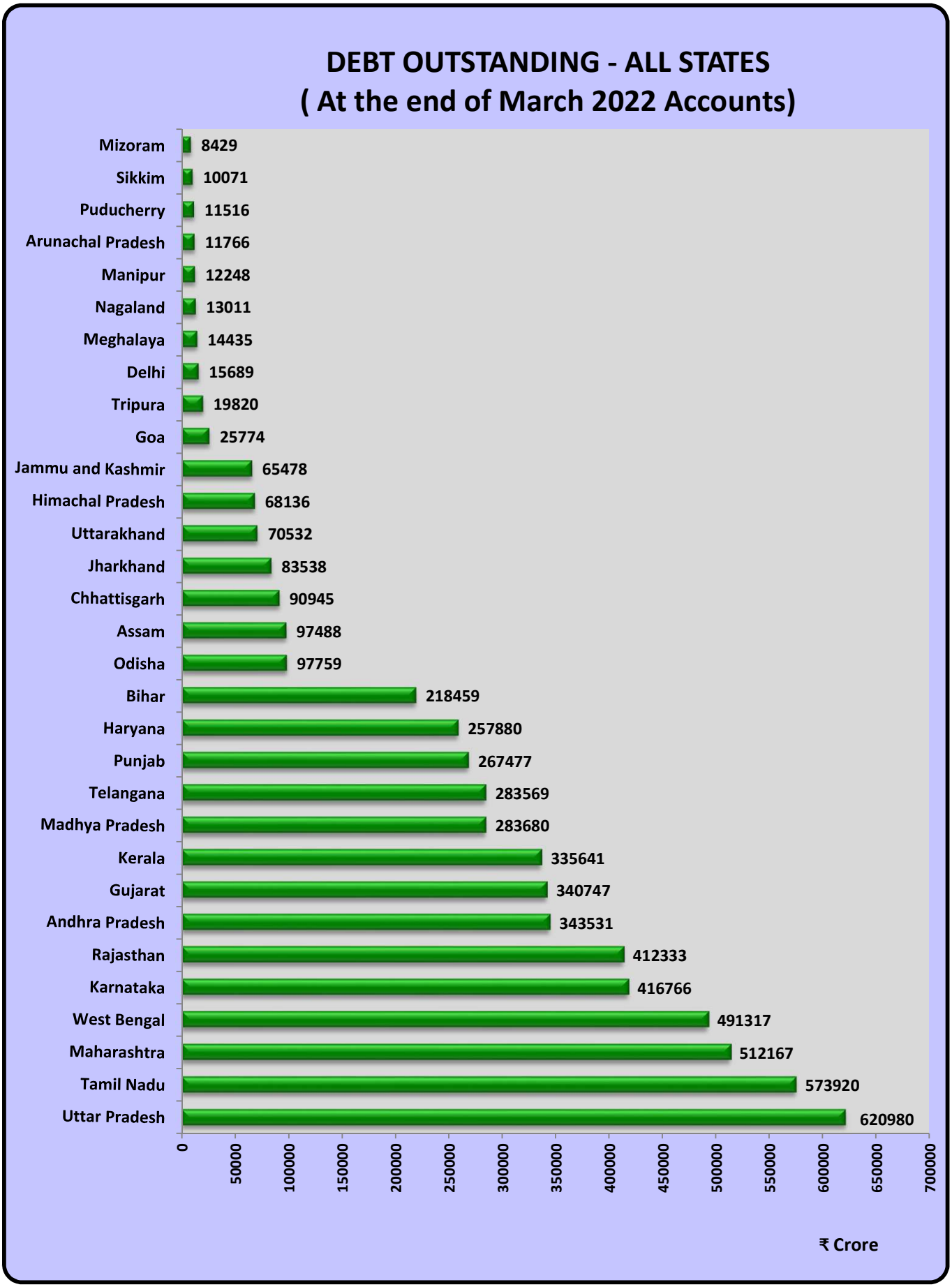
Source:State Finances- A Study of Budgets of 2023-24 , RBI

Table B-16(c)
DEBT AS PERCENTAGE OF REVENUE RECEIPTS - ALL STATES

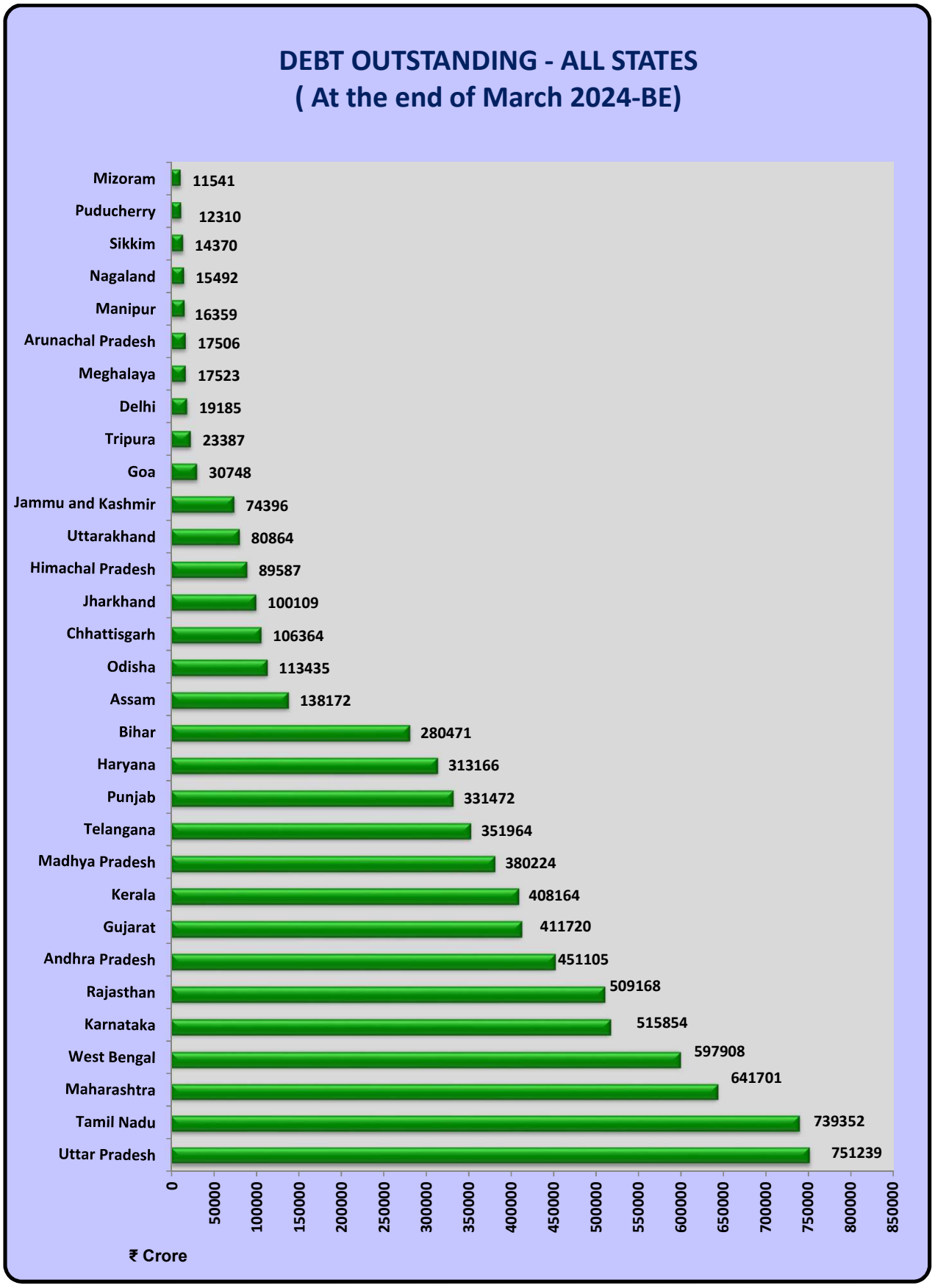
%

Sl. No	States	Accounts							2022-23 R.E.	2023-24 B.E.
		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
1	Andhra Pradesh	153.01	218.51	178.85	188.41	225.27	256.50	228.18	223.26	218.75
2	Arunachal Pradesh	37.33	38.71	44.53	44.54	59.94	62.38	55.42	55.87	66.92
3	Assam	85.71	77.92	84.73	86.67	103.98	127.09	119.49	105.23	121.11
4	Bihar	103.34	108.99	105.17	102.63	126.79	145.74	137.57	126.65	132.09
5	Chhattisgarh	66.12	64.89	75.55	90.70	110.74	134.15	114.18	96.15	100.34
6	Goa	156.57	151.12	144.00	154.16	170.66	203.91	180.41	148.22	152.01
7	Gujarat	195.16	190.65	180.87	184.50	194.42	248.53	204.25	188.63	198.22
8	Haryana	240.68	263.05	246.38	262.15	298.61	337.45	330.23	291.26	286.99
9	Himachal Pradesh	166.93	169.09	175.04	164.05	182.55	187.55	182.62	208.58	235.76
10	Jammu and Kashmir	140.33	130.73	122.50	135.54	148.36	102.11	110.53	74.47	75.71
11	Jharkhand	117.28	110.39	108.37	110.39	115.31	139.16	119.82	105.43	101.80
12	Karnataka	122.83	128.53	129.85	136.38	153.57	221.22	212.89	211.24	216.37
13	**Kerala**	**221.92**	**246.60**	**253.86**	**253.76**	**288.51**	**310.05**	**287.76**	**286.49**	**301.41**
14	Madhya Pradesh	104.75	110.75	113.15	115.65	121.83	173.03	152.62	159.77	168.46
15	Maharashtra	156.63	159.50	147.44	129.26	139.45	169.48	153.66	130.76	142.75
16	Manipur	74.64	74.52	71.42	77.73	81.76	80.03	86.92	56.21	59.39
17	Meghalaya	86.04	77.59	86.15	93.60	110.30	117.50	101.13	90.73	90.26
18	Mizoram	85.97	78.26	70.29	61.87	64.12	95.26	92.02	83.91	100.47
19	Nagaland	91.75	84.84	79.38	84.59	98.46	109.57	96.73	94.86	98.17
20	Odisha	76.01	83.58	86.68	82.04	91.36	100.08	63.87	59.69	61.48
21	Punjab	307.20	363.46	351.88	324.59	352.95	355.61	342.18	318.24	335.32
22	Rajasthan	194.15	214.89	199.82	203.59	221.84	271.50	224.19	207.26	217.60
23	Sikkim	99.36	94.44	98.62	101.42	135.71	146.45	142.22	132.40	153.49
24	Tamil Nadu	159.24	193.57	212.20	198.99	227.48	279.54	276.60	263.57	273.31
25	Telangana	113.26	90.39	165.01	166.09	194.09	237.40	222.46	180.54	162.52
26	Tripura	98.34	106.83	118.25	112.85	148.90	143.89	112.52	96.41	104.84
27	Uttarakhand	166.29	165.11	177.17	173.39	191.41	173.05	163.81	138.35	141.72
28	Uttar Pradesh	150.78	155.73	155.95	142.22	142.17	195.12	167.37	140.35	131.60
29	West Bengal	258.97	261.87	251.64	243.79	274.82	298.93	275.77	275.40	281.19
30	Delhi	100.89			7.90	7.70	22.68	31.82	22.64	30.57
31	Puducherry	138.37	141.58	108.85	123.44	122.06	147.23	128.59	114.47	124.44
	All States	**153.19**	**161.05**	**160.19**	**156.95**	**173.06**	**209.07**	**188.82**	**171.55**	**175.74**

Refer Table 16(b)



Refer Table B-16(b)



Refer Table B-16(b)

Table B-17

SHARE OF CENTRAL TAXES TO EACH STATE

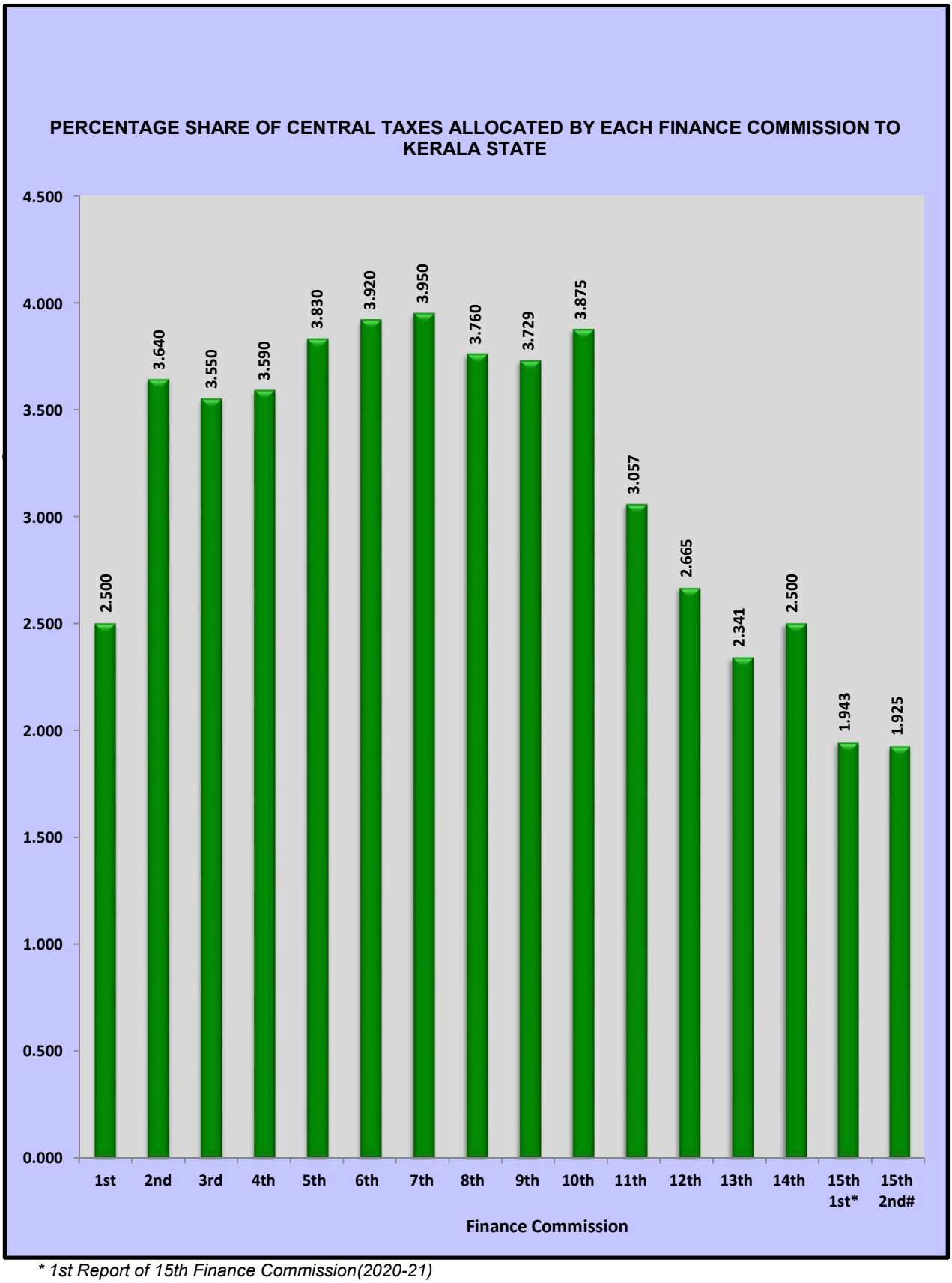
PERCENTAGE SHARE OF DIVISIBLE POOL OF THE CENTRAL TAXES ASSIGNED TO EACH STATE BY FINANCE COMMISSION

Sl. No	State	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV	XV	
																1*	2#
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	Andhra Pradesh	4.500	8.120	7.710	7.370	8.010	7.760	8.023	8.187	8.208	8.465	7.701	7.356	6.937	4.305	4.111	4.047
2	Arunachal Pradesh	..	..	..	..	..	..	..	..	0.073	0.170	0.244	0.288	0.328	1.370	1.760	1.757
3	Assam	2.250	2.440	2.440	2.440	2.670	2.540	2.522	2.789	2.631	2.784	3.285	3.235	3.628	3.311	3.131	3.128
4	Bihar	9.750	9.940	9.330	9.040	9.990	9.610	9.540	12.080	12.418	12.861	14.597	11.028	10.917	9.665	10.061	10.058
5	Chhattisgarh												2.654	2.470	3.080	3.418	3.407
6	Goa	..	..	..	..	..	..	..	..	0.110	0.180	0.206	0.259	0.266	0.378	0.386	0.386
7	Gujarat	1.750	..	4.740	5.290	5.130	5.550	5.959	4.409	4.550	4.046	2.821	3.569	3.041	3.084	3.398	3.478
8	Haryana	0.750	..	..	..	1.750	1.770	1.819	1.074	1.244	1.238	0.944	1.075	1.048	1.084	1.082	1.093
9	Himachal Pradesh	1.000	..	..	..	..	0.600	0.595	0.555	0.595	0.704	0.683	0.522	0.781	0.713	0.799	0.830
10	J & K	..	1.130	0.700	0.730	0.790	0.810	0.818	0.888	0.695	1.097	1.290	1.297	1.551	1.854		
11	Jharkhand												3.361	2.802	3.139	3.313	3.307
12	Karnataka	2.250	5.140	5.130	5.140	5.400	5.330	5.412	4.979	4.928	5.339	4.930	4.459	4.328	4.713	3.646	3.647
13	**Kerala**	**2.500**	**3.640**	**3.550**	**3.590**	**3.830**	**3.920**	**3.950**	**3.760**	**3.729**	**3.875**	**3.057**	**2.665**	**2.341**	**2.500**	**1.943**	**1.925**
14	Madhya Pradesh	5.250	6.720	6.410	6.470	7.090	7.300	7.356	8.379	8.185	8.290	8.838	6.711	7.120	7.548	7.886	7.850
15	Maharashtra	17.500	15.970	13.450	14.280	11.340	11.050	10.953	8.392	8.191	6.126	4.632	4.997	5.199	5.521	6.135	6.317
16	Manipur	..	..	..	..	..	0.180	0.188	0.220	0.171	0.282	0.366	0.362	0.451	0.617	0.718	0.716
17	Meghalaya	..	..	..	..	..	0.180	0.178	0.184	0.208	0.283	0.342	0.371	0.408	0.642	0.765	0.767
18	Mizoram	..	..	..	..	..	..	..	..	0.073	0.149	0.198	0.239	0.269	0.460	0.506	0.500
19	Nagaland	..	..	..	0.070	0.080	0.090	0.035	0.933	0.096	0.181	0.220	0.263	0.314	0.498	0.573	0.569
20	Odisha	3.500	3.730	3.440	3.400	3.750	3.730	3.739	4.202	4.326	4.495	5.056	5.161	4.779	4.642	4.629	4.528
21	Punjab	3.250	4.240	4.490	4.360	2.550	2.750	2.714	1.744	1.706	1.461	1.147	1.299	1.389	1.577	1.788	1.807
22	Rajasthan	3.500	4.090	3.970	3.970	4.340	4.500	4.364	4.545	4.836	5.551	5.473	5.609	5.853	5.495	5.979	6.026
23	Sikkim	..	..	..	..	..	..	..	0.035	0.030	0.126	0.184	0.227	0.239	0.367	0.388	0.388
24	Tamilnadu	15.250	8.400	8.130	8.340	8.180	7.940	8.050	7.565	7.931	6.637	5.385	5.305	4.969	4.023	4.189	4.079
25	Telangana														2.437	2.133	2.102
26	Tripura	..	..	..	..	..	0.270	0.258	0.269	0.303	0.378	0.487	0.428	0.511	0.642	0.709	0.708
27	Uttarakhand												0.939	1.120	1.052	1.104	1.118
28	Uttar Pradesh	15.750	16.360	14.420	14.600	16.010	15.230	15.429	17.907	16.787	17.811	19.798	19.264	19.677	17.959	17.931	17.939
29	West Bengal	11.250	10.080	12.090	10.910	9.110	8.890	8.018	7.800	7.976	7.471	8.116	7.057	7.264	7.324	7.519	7.523
	Total	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**

** 1st Report of 15th Finance Commission(2020-21)*

 # 2nd Report of 15th Finance Commission(2021-26)

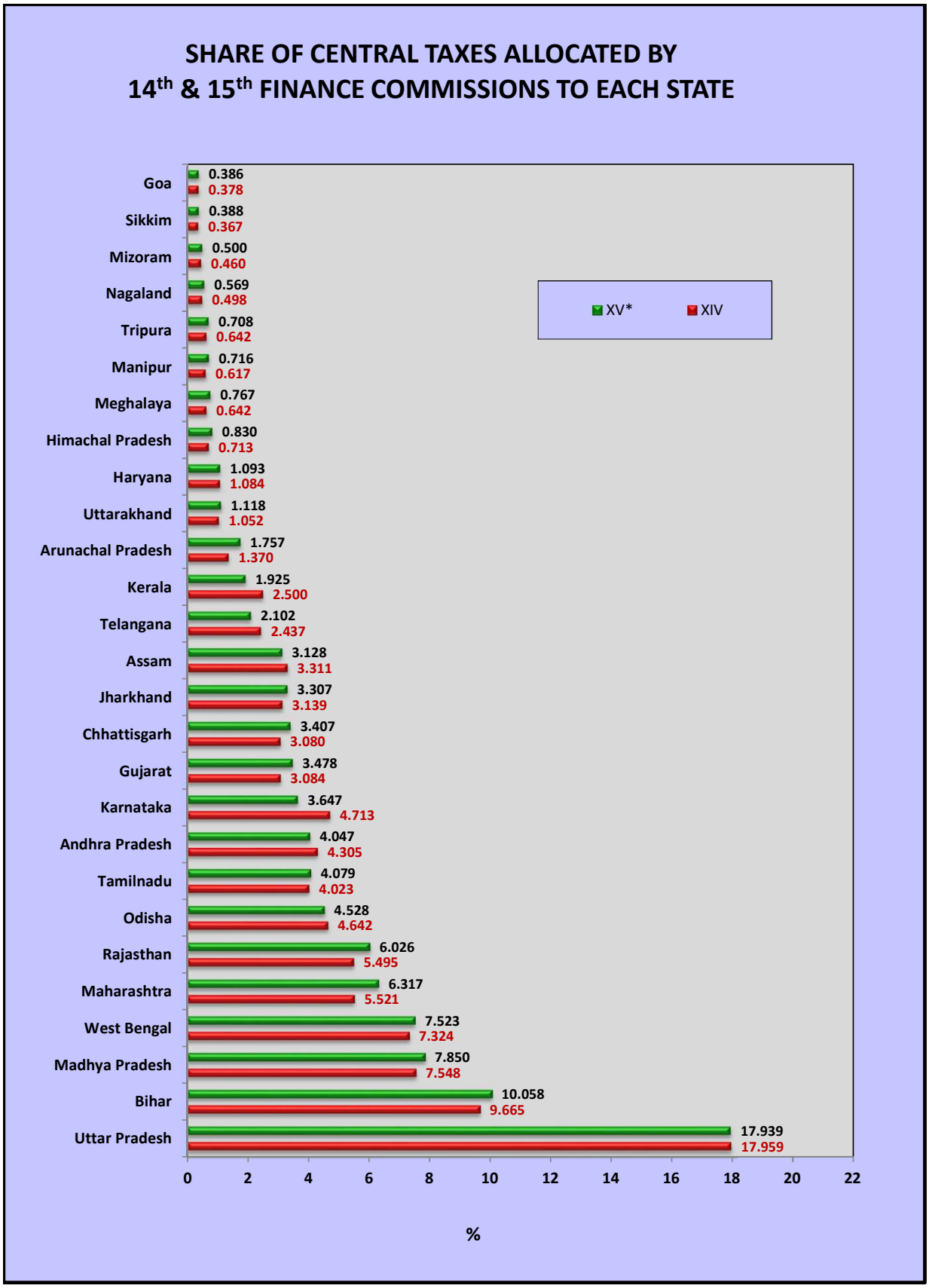
Source:Finance Commission Reports



** 1st Report of 15th Finance Commission(2020-21)*

 # 2nd Report of 15th Finance Commission(2021-26)

Refer Table B-17



Refer Table B-17

15th FC Award for 2021-26

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

₹ Crore

Sl. No.	States	2020-21 Accounts					2021-22 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	57409	24461	3395	31872	117136	70979	35386	5018	39170	150552
2	Arunachal Pradesh	1437	10466	837	4383	17124	1640	14644	775	4173	21232
3	Assam	17134	18629	2900	27234	65896	19533	28151	3580	30326	81589
4	Bihar	30342	59861	6201	31764	128168	34855	91353	3984	28606	158797
5	Chhattisgarh	22889	20338	7137	12812	63176	27084	28571	13851	10146	79652
6	Goa	4241	2297	2900	1967	11405	5805	3357	3787	1337	14286
7	Gujarat	70266	20219	10493	27178	128156	97678	31106	14018	24028	166830
8	Haryana	41914	6438	6961	12248	67561	53377	9722	7394	7598	78092
9	Himachal Pradesh	8083	4754	2188	18413	33438	9715	7349	2612	17633	37309
10	Jammu and Kashmir	8877	0	4076	39542	52495	11707	0	4840	42691	59239
11	Jharkhand	16880	19712	7564	11993	56150	21290	27735	10031	10667	69722
12	Karnataka	97053	21694	7894	30076	156716	120739	33284	11777	29962	195762
13	**Kerala**	**47661**	**11560**	**7327**	**31068**	**97617**	**58341**	**17820**	**10463**	**30017**	**116640**
14	Madhya Pradesh	54459	46914	9902	35102	146377	66237	69542	15305	34792	185876
15	Maharashtra	164255	36504	15975	52733	269468	220927	54318	19307	38760	333312
16	Manipur	1297	4269	148	7268	12983	1655	6003	107	6325	14091
17	Meghalaya	2073	4552	523	3536	10683	2300	6581	525	4869	14274
18	Mizoram	648	3011	562	3521	7741	854	4223	622	3461	9160
19	Nagaland	1025	3407	243	6753	11427	1306	4871	304	6971	13451
20	Odisha	34258	27543	19518	23068	104387	40748	38145	54257	19910	153059
21	Punjab	30053	10638	4152	24205	69048	37327	15289	4784	20769	78168
22	Rajasthan	60283	35576	13653	24796	134308	74808	54031	18755	36326	183920
23	Sikkim	967	2302	662	1677	5608	1254	3288	681	1858	7081
24	Tamil Nadu	106153	24925	10422	32577	174076	122866	37459	12117	35051	207492
25	Telangana	66650	12692	6101	15471	100914	91271	18721	8857	8619	127469
25	Tripura	2077	4474	285	6456	13292	2343	6351	274	8646	17614
26	Uttarakhand	11938	6569	4171	15527	38204	14176	9906	2756	16219	43057
27	Uttar Pradesh	119897	106687	11846	57746	296176	147368	160358	11436	51850	371011
28	West Bengal	60287	44737	5198	38171	148394	71082	65541	1690	39847	178159
29	Delhi	29425	0	980	11459	41864	40019	0	827	8467	49313
30	Puducherry	1948	0	1460	3224	6632	3236	0	2184	3535	8955
31	**All States**	**1171878**	**595227**	**175676**	**643841**	**2586622**	**1472520**	**883100**	**246917**	**622628**	**3225165**

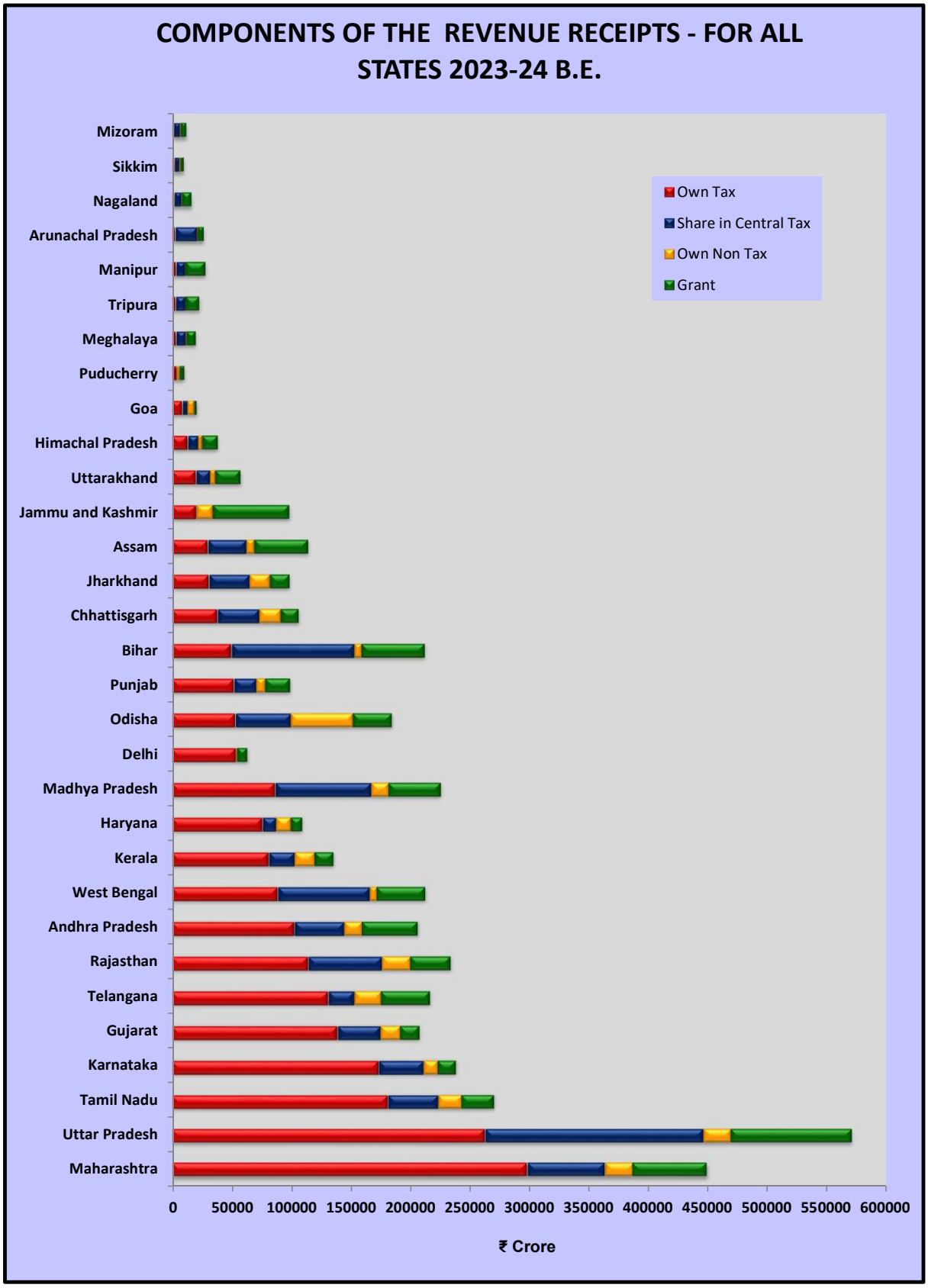
Source:State Finances- A Study of Budgets of 2023-24 , RBI

Table B - 18 (Contd...)
MAJOR COMPONENTS OF THE REVENUE RECEIPTS OF ALL STATES

₹ Crore

Sl. No.	States	2022-23 RE					2023-24 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	84343	38223	6511	47371	176448	102599	41391	15400	46835	206224
2	Arunachal Pradesh	2233	16689	792	6591	26305	2565	17947	848	4798	26158
3	Assam	24909	29694	5419	51785	111807	30002	31951	7011	45121	114085
4	Bihar	41387	95510	6136	58001	201034	49700	102737	6512	53378	212327
5	Chhattisgarh	32800	32358	16000	16750	97908	38000	34801	18200	15000	106001
6	Goa	6331	3509	5060	3351	18252	8589	3943	6026	1670	20228
7	Gujarat	133410	33059	15167	14552	196187	138848	35559	17013	16290	207710
8	Haryana	65336	10378	10954	10334	97002	75717	11164	12651	9590	109122
9	Himachal Pradesh	10866	7884	3023	17172	38945	13026	8478	3447	13049	38000
10	Jammu and Kashmir	16303	0	9225	69120	94649	20349	0	13593	64319	98262
11	Jharkhand	24720	31369	12883	14447	83420	30857	33782	17259	16438	98337
12	Karnataka	143883	34596	10941	22940	212360	173303	37252	12500	15355	238410
13	**Kerala**	**70189**	**17784**	**15355**	**25941**	**129268**	**81039**	**21425**	**17089**	**15866**	**135419**
14	Madhya Pradesh	78137	74543	13799	37488	203967	86500	80184	14913	44113	225710
15	Maharashtra	275786	60001	22054	73083	430925	298181	64525	24170	62647	449523
16	Manipur	2400	6895	250	16056	25601	3200	7314	400	16634	27548
17	Meghalaya	2636	7386	590	7034	17646	3205	7835	743	7633	19414
18	Mizoram	972	4579	855	5872	12278	1084	5107	897	4398	11487
19	Nagaland	1448	5400	887	7458	15192	1570	5812	381	8019	15781
20	Odisha	47000	42989	46500	27011	163500	53000	46251	52500	32749	184500
21	Punjab	44140	17164	6053	26207	93563	51835	18458	7824	20735	98852
22	Rajasthan	92719	57231	21897	43940	215787	114169	61552	24285	33982	233988
23	Sikkim	1436	3553	1000	3100	9090	1727	3963	1079	2593	9362
24	Tamil Nadu	151871	38731	15309	39748	245660	181182	41665	20224	27445	270515
25	Telangana	110592	19668	15292	30250	175802	131029	21471	22808	41259	216567
26	Tripura	2577	7147	390	11141	21254	2909	7683	450	11266	22308
27	Uttarakhand	16952	10568	4977	19548	52045	19983	11420	4762	20893	57057
28	Uttar Pradesh	185238	169745	12295	111539	478817	262634	183238	23791	101203	570866
29	West Bengal	79500	71435	1882	41795	194612	88596	76844	6377	40821	212637
30	Delhi	48450	0	600	13776	62826	53565	0	1050	8137	62752
31	Puducherry	3734	0	1917	4371	10021	4087	0	2068	3738	9892
	All States	**1802296**	**948090**	**284014**	**877770**	**3912171**	**2123047**	**1023750**	**356268**	**805975**	**4309041**

Source:State Finances- A Study of Budgets of 2023-24 , RBI



Refer Table B-18

Table B - 19
MAJOR COMPONENTS OF THE REVENUE EXPENDITURE OF ALL STATES

₹ Crore

Sl. No.	States	2020-21 Accounts					2021-22 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	65988	37679	48990	20	152677	69244	33775	56124	20	159163
2	Arunachal Pradesh	4359	4511	4217		13088	5760	5253	4834		15847
3	Assam	29014	12236	22892	377	64520	33182	12691	36369	306	82548
4	Bihar	63808	29445	46239	2	139493	76115	34166	48939	0.32	159220
5	Chhattisgarh	25066	24255	19586	1125	70033	27964	24558	21375	1113	75010
6	Goa	4574	3468	4028		12070	5559	3704	4964		14227
7	Gujarat	60816	37424	52074	390	150704	68254	35332	56423	412	160421
8	Haryana	36164	19048	34734		89947	40928	19549	37948		98425
9	Himachal Pradesh	12844	7227	13454	9	33535	13882	8405	13900	8	36195
10	Jammu and Kashmir	19472	7641	25521		52634	20933	8696	29640		59269
11	Jharkhand	23347	16014	19903		59264	24639	16583	21555		62778
12	Karnataka	61726	53629	55018	5681	176054	79804	60339	62669	6616	209428
13	**Kerala**	**44832**	**18761**	**50361**	**9492**	**123446**	**50696**	**15714**	**70110**	9660	**146180**
14	Madhya Pradesh	68757	42191	47885	5900	164733	71643	52831	49461	7125	181061
15	Maharashtra	122023	64336	103854	20396	310610	142523	59455	121745	25963	349686
16	Manipur	3328	3421	5055	623	12428	3557	2635	5899	552	12642
17	Meghalaya	4347	3151	4001		11499	5255	3911	4454		13620
18	Mizoram	3178	2106	3231		8515	3338	2078	3142		8557
19	Nagaland	3139	2814	5100		11052	3378	2695	5744		11817
20	Odisha	39901	25809	28271	1330	95311	47312	27792	32970	1513	109588
21	Punjab	21675	15445	43253	5971	86345	25334	20204	47240	3859	96637
22	Rajasthan	74010	44156	60144	0.07	178309	85054	59330	65406	0.04	209790
23	Sikkim	2431	1428	2416	93	6369	2471	1530	2558	110	6669
24	Tamil Nadu	89805	51809	78993	15796	236402	88749	60898	84894	19489	254030
25	Telangana	48400	35335	39477		123212	53181	39189	44433		136803
26	Tripura	5905	2317	5859	287	14368	6679	2562	6576	308	16125
27	Uttarakhand	14762	5571	14826	1932	37091	15573	6148	15668	1540	38929
28	Uttar Pradesh	109727	55551	119058	14208	298543	120987	66573	133521	16500	337581
29	West Bengal	78847	27941	70684	450	177921	102475	28835	78495	354	210160
30	Delhi	22693	8514	6295	2912	40414	26294	9328	6953	3468	46043
31	Puducherry	2450	2378	2431		7260	2761	3200	2787		8748
	All States	**1167386**	**665611**	**1037852**	**86995**	**2957844**	**1323524**	**727960**	**1176796**	98916	**3327197**

* Compensation and Assignments to Local Bodies and Panchayati Raj Institutions.Data not available for the States for which columns are left blank

Source:State Finances- A Study of Budgets of 2023-24, RBI

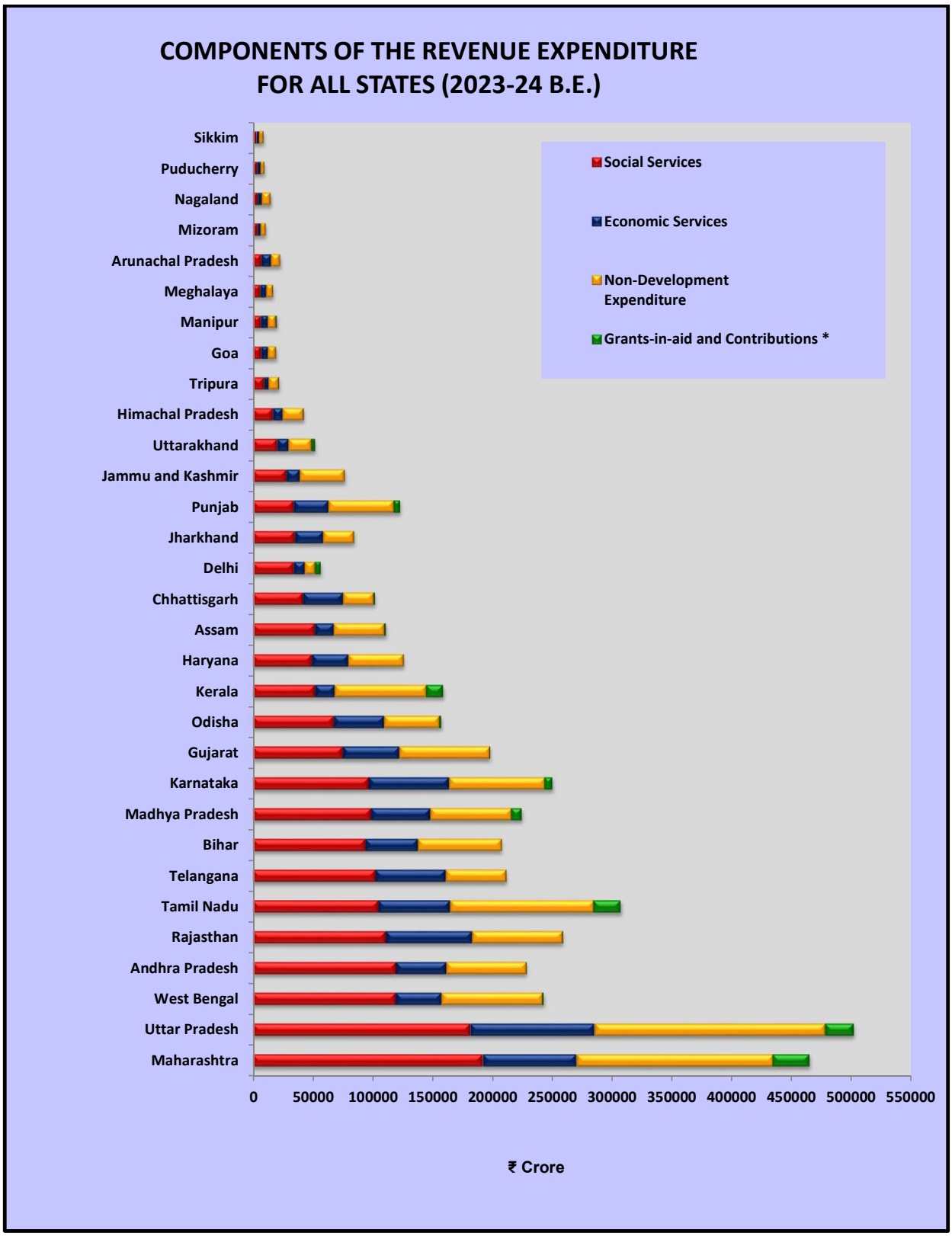
Table B - 19 (Contd…)

₹ Crore

Sl. No.	States	2022-23 RE					2023-24 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	105512	38429	61595	20	205556	119388	42096	67031	25	228541
2	Arunachal Pradesh	6772	7968	5851		20592	7415	8008	7672		23095
3	Assam	62277	17962	45659	726	126625	51912	15732	42690	1003	111336
4	Bihar	113714	51833	63829	7	229382	93932	43861	70049	7	207848
5	Chhattisgarh	36907	33024	24173	1143	95247	42003	33469	25796	1233	102501
6	Goa	6438	5153	6115		17706	7261	5521	6777		19558
7	Gujarat	80131	45356	63461	545	189494	74919	47482	75655	616	198672
8	Haryana	46696	23895	44416		115008	49328	30499	46245		126071
9	Himachal Pradesh	17920	9681	17496	19	45115	16898	8143	17653	11	42704
10	Jammu and Kashmir	26929	11303	36772		75004	28145	11309	37555		77009
11	Jharkhand	31830	18040	24096	0.10	73967	35121	23763	25792	0.10	84676
12	Karnataka	83430	55614	72893	6419	218356	96731	67015	80371	6816	250933
13	**Kerala**	**48902**	**14201**	**76369**	**9711**	**149184**	**51892**	**16642**	**76678**	**14149**	**159361**
14	Madhya Pradesh	82638	51212	59862	8757	202468	98717	49364	68153	9064	225297
15	Maharashtra	181085	94977	141940	32888	450890	192130	77964	164866	30685	465645
16	Manipur	6347	5462	7266	519	19594	6881	5834	6964	613	20292
17	Meghalaya	6296	4832	5021		16149	6473	5048	5665		17186
18	Mizoram	4754	3060	4026		11841	4077	2626	4366		11069
19	Nagaland	4105	3269	6752		14125	4284	3456	7360		15100
20	Odisha	60989	35848	47614	1588	146039	67480	42126	46605	1551	157761
21	Punjab	31046	27801	53617	4989	117454	34114	29095	54872	5360	123441
22	Rajasthan	102701	71906	73490	0.05	248097	110984	71960	75940	0.06	258884
23	Sikkim	3147	1918	3042	128	8234	3273	2094	3815	139	9321
24	Tamil Nadu	86869	68750	99390	21126	276136	104919	59739	120382	23015	308056
25	Telangana	81591	47491	43730	10	172822	102281	58788	50607	10	211685
25	Tripura	9458	3245	7754	330	20787	9680	3791	8448	376	22296
26	Uttarakhand	20834	7568	18275	2918	49594	20615	9231	19558	2918	52322
27	Uttar Pradesh	159150	93762	153997	18000	424909	181579	103596	193465	23713	502354
28	West Bengal	118489	31983	83294	511	234276	119200	38206	84799	1356	243561
29	Delhi	31028	9670	8056	4542	53296	34395	9094	8847	4647	56983
30	Puducherry	3807	2793	2999		9599	3852	2902	3223		9976
	All States	**1661792**	**898006**	**1362851**	**114895**	**4037545**	**1779877**	**928453**	**1507898**	**127307**	**4343534**

* Compensation and Assignments to Local Bodies and Panchayati Raj Institutions.Data not available for the States for which columns are left blank

Source:State Finances- A Study of Budgets of 2023-24 , RBI



** 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	2020-21			2021-22			2022-23 R.E.			2023-24 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	117136	152677	-35540	150552	159163	-8611	176448	205556	-29108	206224	228541	-22317
2	Arunachal Pradesh	17124	13088	4036	21232	15847	5385	26305	20592	5713	26158	23095	3063
3	Assam	65896	64520	1377	81589	82548	-959	111807	126636	-14829	114085	111337	2748
4	Bihar	128168	139493	-11325	158797	159220	-422	201034	229382	-28349	212327	207848	4479
5	Chhattisgarh	63176	70033	-6857	79652	75010	4642	97908	95247	2661	106001	102501	3500
6	Goa	11405	12070	-665	14286	14227	60	18252	17706	545	20228	19558	669
7	Gujarat	128156	150704	-22548	166830	160421	6408	196187	189494	6694	207710	198672	9038
8	Haryana	67561	89947	-22386	78092	98425	-20333	97002	115008	-18005	109122	126071	-16949
9	Himachal Pradesh	33438	33535	-97	37309	36195	1115	38945	45115	-6170	38000	42704	-4704
10	Jammu and Kashmir	52495	52634	-138	59239	59269	-31	94649	75004	19645	98262	77009	21253
11	Jharkhand	56150	59264	-3114	69722	62778	6944	83420	73967	9453	98337	84676	13661
12	Karnataka	156716	176054	-19338	195762	209428	-13666	212360	218356	-5996	238410	250933	-12523
13	**Kerala**	**97617**	**123446**	**-25830**	**116640**	**146180**	**-29539**	**129268**	**149184**	**-19916**	**135419**	**159361**	**-23942**
14	Madhya Pradesh	146377	164733	-18356	185876	181061	4815	203967	202468	1499	225710	225297	413
15	Maharashtra	269468	310610	-41142	333312	349686	-16374	430925	450890	-19965	449523	465645	-16122
16	Manipur	12983	12428	554	14091	12642	1449	25601	19594	6007	27548	20292	7255
17	Meghalaya	10683	11499	-815	14274	13620	654	17646	16149	1497	19414	17186	2228
18	Mizoram	7741	8515	-774	9160	8557	602	12278	11841	437	11487	11069	418
19	Nagaland	11427	11052	375	13451	11817	1634	15192	14125	1067	15781	15100	682
20	Odisha	104387	95311	9076	153059	109588	43472	163500	146039	17461	184500	157761	26739
21	Punjab	69048	86345	-17296	78168	96637	-18468	93563	117454	-23891	98852	123441	-24589
22	Rajasthan	134308	178309	-44002	183920	209790	-25870	215787	248097	-32310	233988	258884	-24896
23	Sikkim	5608	6369	-761	7081	6669	412	9090	8234	856	9362	9321	42
24	Tamil Nadu	174076	236402	-62326	207492	254030	-46538	245660	276136	-30476	270515	308056	-37540
25	Telangana	100914	123212	-22298	127469	136803	-9335	175802	172822	2980	216567	211685	4882
26	Tripura	13292	14368	-1075	17614	16125	1489	21254	20787	468	22308	22296	12
27	Uttarakhand	38204	37091	1113	43057	38929	4128	52045	49594	2451	57057	52748	4310
28	Uttar Pradesh	296176	298543	-2367	371011	337581	33430	478817	424909	53907	570866	502354	68512
29	West Bengal	148394	177921	-29527	178159	210160	-32000	194612	234276	-39663	212637	243561	-30924
30	Delhi	41864	40414	1450	49313	46043	3270	62826	53296	9530	62752	56983	5769
31	Puducherry	6632	7260	-628	8955	8748	208	10021	9599	423	9892	9976	-84
	All States	**2586622**	**2957844**	**-371222**	**3225165**	**3327197**	**-102032**	**3912171**	**4037556**	**-125385**	**4309041**	**4343960**	**-34917**

Source:State Finances- A Study of Budgets of 2023-24 , RBI

Table B-21
Gross and Net Interest Payments As Percentage of Revenue Receipts

Sl.No	States	Percentage of Interest Payments							
		2020-21		2021-22		2022-23 RE		2023-24 BE	
		Gross	Net	Gross	Net	Gross	Net	Gross	Net
1	2	3	4	5	6	7	8	9	10
1	Andhra Pradesh	17.09	17.07	14.72	14.71	14.33	14.32	13.90	13.88
2	Arunachal Pradesh	4.39	4.19	3.66	3.44	3.37		3.49	
3	Assam	7.89	7.53	7.42	7.27	6.75	6.62	7.73	7.59
4	Bihar	9.74	7.21	8.70	8.25	8.11	7.01	8.64	7.84
5	Chhattisgarh	8.92	8.77	7.71	7.54	7.48	7.25	6.53	6.33
6	Goa	12.92	12.21	12.48	12.33	10.57	10.15	9.88	9.84
7	Gujarat	18.89	18.22	15.10	14.50	13.09	12.57	13.78	13.20
8	Haryana	25.33	23.02	23.51	21.75	21.64	19.45	19.47	17.50
9	Himachal Pradesh	13.38	12.46	12.44	11.97	12.29	11.95	14.64	14.38
10	Jammu and Kashmir	12.14	12.11	12.42	12.40	9.59	9.59	9.81	9.81
11	Jharkhand	10.31	10.17	9.02	8.88	7.99	7.84	6.90	6.55
12	Karnataka	13.99	13.40	12.76	12.09	13.84	13.44	14.27	14.19
13	**Kerala**	**21.49**	**21.23**	**19.98**	**19.83**	**19.31**	**19.19**	**19.38**	**19.27**
14	Madhya Pradesh	10.87	10.71	9.92	9.04	10.12	10.01	10.02	9.92
15	Maharashtra	13.72	12.87	12.05	11.26	10.65	10.32	11.27	10.60
16	Manipur	6.41	6.39	4.90	4.89	3.44	3.44	3.43	3.42
17	Meghalaya	8.04	7.93	6.75	6.58	5.83	5.79	6.02	5.97
18	Mizoram	5.18	4.93	4.92	4.46	4.65	4.18	5.77	5.36
19	Nagaland	7.50	7.46	6.93	6.89	6.58	3.58	7.24	7.21
20	Odisha	6.36	5.16	4.14	2.95	4.28	3.12	3.92	2.77
21	Punjab	26.29	26.08	24.39	24.16	21.48	21.23	22.26	22.04
22	Rajasthan	18.76	16.76	15.28	14.39	14.24	13.23	13.84	12.81
23	Sikkim	9.78	7.52	8.97	8.26	8.06	7.42	9.74	9.03
24	Tamil Nadu	20.97	18.94	20.03	18.14	19.09	16.31	20.21	17.28
25	Telangana	16.69	16.66	15.03	15.02	10.76	10.68	10.35	10.27
26	Tripura	9.67	9.53	7.94	7.80	6.84	6.73	6.73	6.62
27	Uttarakhand	12.49	12.24	11.47	10.53	11.56	10.20	10.80	10.66
28	Uttar Pradesh	12.64	12.26	11.56	11.22	9.56	9.31	8.80	8.42
29	West Bengal	22.76	20.86	20.58	20.41	20.47	20.28	20.11	17.87
30	Delhi	6.86	5.75	6.64	5.92	5.20	4.94	4.93	4.10
31	Puducherry	11.42	10.41	9.79	8.67	8.03	6.81	8.78	7.44
	All States	**14.96**	**14.09**	**13.25**	**12.64**	**12.07**	**11.48**	**12.05**	**11.35**

Source:State Finances- A Study of Budgets of 2023-24 , RBI

Table B-22
Gross Fiscal Deficit

₹ Crore

Sl.no	States	2020-21 Accounts			2021-22 Accounts			2022-23 RE			2023-24 BE		
		Receipts	Expenditure	Fiscal Deficit	Receipts	Expenditure	Fiscal Deficit	Receipts	Expenditure	Fiscal Deficit	Receipts	Expenditure	Fiscal Deficit
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Andhra Pradesh	118199	173367	55167	152662	177674	25013	176502	224219	47717	206280	260868	54588
2	Arunachal Pradesh	17129	18216	1086	21238	22342	1103	26315	29253	2938	26168	28683	2515
3	Assam	65899	77007	11108	84689	102778	18089	111819	152003	40184	114392	135348	20957
4	Bihar	128989	158816	29827	158825	184377	25551	201465	270849	69384	212759	238327	25568
5	Chhattisgarh	63286	79108	15822	79745	85838	6093	98208	112703	14495	106301	121495	15194
6	Goa	11408	14138	2730	14289	16912	2623	18290	22697	4407	20262	24571	4308
7	Gujarat	138279	178717	40438	166985	189677	22692	196537	229950	33412	225340	270270	44930
8	Haryana	68056	96742	28686	78659	110437	31778	99745	132472	32727	115455	148730	33274
9	Himachal Pradesh	33464	39164	5700	37357	42602	5245	39039	51523	12483	38026	47926	9900
10	Jammu and Kashmir	52497	63166	10668	59240	70390	11151	94654	101708	7053	98267	110349	12081
11	Jharkhand	56199	71109	14911	71014	73618	2604	83490	92277	8786	98418	110093	11675
12	Karnataka	157032	224129	67098	195895	261512	65617	212540	273677	61137	238660	305306	66646
13	**Kerala**	**97915**	**138884**	**40970**	**117180**	**163226**	**46046**	**129955**	**166719**	**36764**	**136427**	**176089**	**39662**
14	Madhya Pradesh	146450	196319	49870	187536	225023	37487	204008	251347	47339	225844	281552	55708
15	Maharashtra	271080	342638	71558	334490	398792	64302	433304	528286	94982	451949	547450	95501
16	Manipur	12986	14878	1892	14093	15897	1803	25605	28154	2550	27551	30312	2760
17	Meghalaya	10711	13315	2604	14299	16457	2159	17669	19530	1861	19442	21034	1592
18	Mizoram	7774	9644	1869	9192	9564	373	12311	14579	2268	11520	12767	1247
19	Nagaland	11429	12730	1301	13453	13714	261	15194	17234	2040	15783	16904	1121
20	Odisha	105071	114857	9786	154626	133999	-20627	164166	185999	21833	185370	211214	25844
21	Punjab	69099	91683	22584	78375	106222	27847	94163	127379	33216	100052	134836	34784
22	Rajasthan	134695	194071	59375	186325	234563	48238	216173	277436	61264	234319	297091	62772
23	Sikkim	5609	7883	2274	7081	7985	904	9090	10989	1899	9363	11510	2147
24	Tamil Nadu	179322	273305	93983	212847	294682	81835	246800	321325	74525	273246	365321	92075
25	Telangana	100973	149985	49012	127516	174147	46631	175862	226010	50147	221627	277690	56063
26	Tripura	13294	15203	1909	17615	17548	-67	21306	24192	2886	22330	26736	4407
27	Uttarakhand	38228	43667	5439	43074	46810	3736	52068	60175	8108	57133	66179	9047
28	Uttar Pradesh	297311	351933	54622	371951	410637	38686	481382	562707	81326	574178	659061	84883
29	West Bengal	148544	193232	44688	178217	228746	50528	194742	256463	61721	212783	278622	65839
30	Delhi	42495	49203	6708	49936	56957	7021	63426	67785	4359	63374	73760	10386
31	Puducherry	6632	7504	872	8955	8911	-45	10021	10019	-2	9892	10679	787
	All States	**2610054**	**3414610**	**804557**	**3247358**	**3902036**	**654678**	**3925849**	**4849659**	**923810**	**4352509**	**5300770**	**948261**

Source:State Finances- A Study of Budgets of 2023-24 , RBI

Table B-23
State wise Primary Deficit

₹ Crore

Sl.No	States	Primary Deficit(+)/Surplus(-)			
		2020-21	2021-22	2022-23 RE	2023-24 BE
1	2	3	4	5	6
1	Andhra Pradesh	35150	2847	22429	25914
2	Arunachal Pradesh	334	326	2050	1603
3	Assam	5909	12038	32641	12141
4	Bihar	17343	11729	53079	7213
5	Chhattisgarh	10189	-51	7173	8274
6	Goa	1257	841	2479	2311
7	Gujarat	16235	-2495	7735	16310
8	Haryana	11571	13416	11738	12024
9	Himachal Pradesh	1228	604	7699	4338
10	Jammu and Kashmir	4296	3790	-2022	2446
11	Jharkhand	9120	-3682	2123	4887
12	Karnataka	45177	40634	31742	32619
13	**Kerala**	**19994**	**22743**	**11804**	**13415**
14	Madhya Pradesh	33952	19041	26703	33088
15	Maharashtra	34588	24144	49101	44853
16	Manipur	1060	1112	1669	1816
17	Meghalaya	1745	1196	832	424
18	Mizoram	1468	-78	1697	585
19	Nagaland	444	-672	1041	-22
20	Odisha	3142	-26970	14836	18603
21	Punjab	4432	8784	13116	12784
22	Rajasthan	34174	20137	30530	30378
23	Sikkim	1725	269	1167	1236
24	Tamil Nadu	57486	40270	27629	37399
25	Telangana	32171	27469	31236	33655
26	Tripura	624	-1465	1432	2905
27	Uttarakhand	666	-1203	2090	2886
28	Uttar Pradesh	17194	-4189	35560	34628
29	West Bengal	10906	13856	21887	23076
30	Delhi	3834	3747	1093	7291
31	Puducherry	115	-921	-807	-82
	All States	**417528**	**227269**	**451482**	**429001**

Source:State Finances- A Study of Budgets of 2023-24 , RBI

Part-C

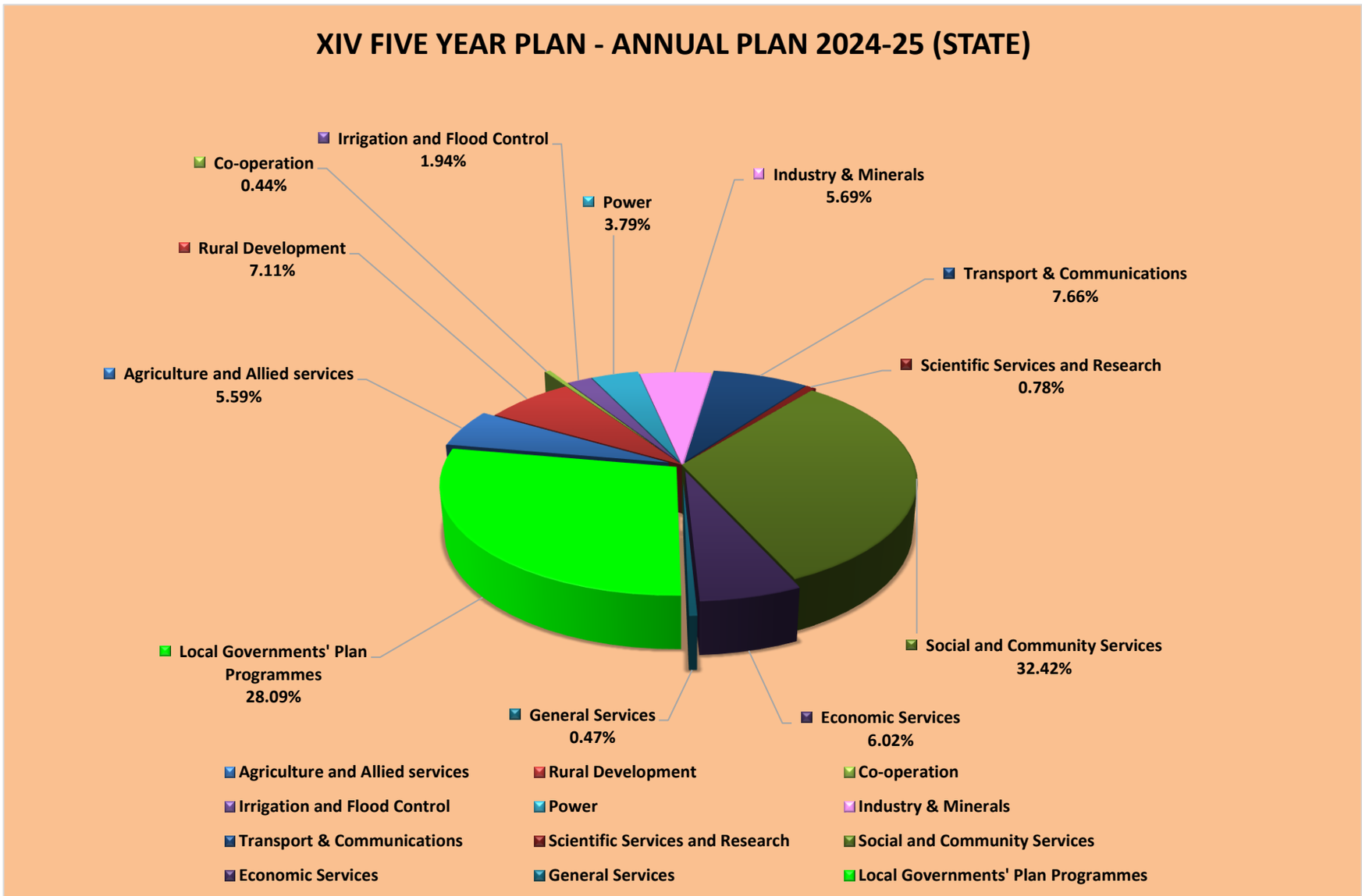
BUDGET IN BRIEF

Overview of State Annual Plans

Table C-1
FOURTEENTH FIVE YEAR PLAN-KERALA
Annual Plan 2024-25

(₹ 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	1698.30	227.98	1926.28	5.59%	4.95%
II	Rural Development	2157.90	5032.22	7190.12	7.11%	18.49%
III	Co-operation	134.42	34.91	169.33	0.44%	0.44%
IV	Irrigation and Flood Control	588.85	7.00	595.85	1.94%	1.53%
V	Power	1150.76	0.00	1150.76	3.79%	2.96%
VI	Industry and Minerals	1729.13	12.00	1741.13	5.69%	4.48%
VII	Transport and Communications	2327.46	0.00	2327.46	7.66%	5.99%
VIII	Scientific Services and Research	235.55	0.90	236.45	0.78%	0.61%
IX	Social and Community Services	9844.47	3076.53	12921.00	32.42%	33.23%
X	Economic Services	1828.21	96.89	1925.10	6.02%	4.95%
XI	General Services	142.95	28.48	171.43	0.47%	0.44%
XII	Local Governments' Plan Programmes	8532.00	0.00	8532.00	28.09%	21.94%
XIII	State's Annual Plan for 2023-24	30370.00	8516.91	38886.91	100.00%	100.00%
Special Central Assistance to SCP/TSP		0.00	0.00	0.00		



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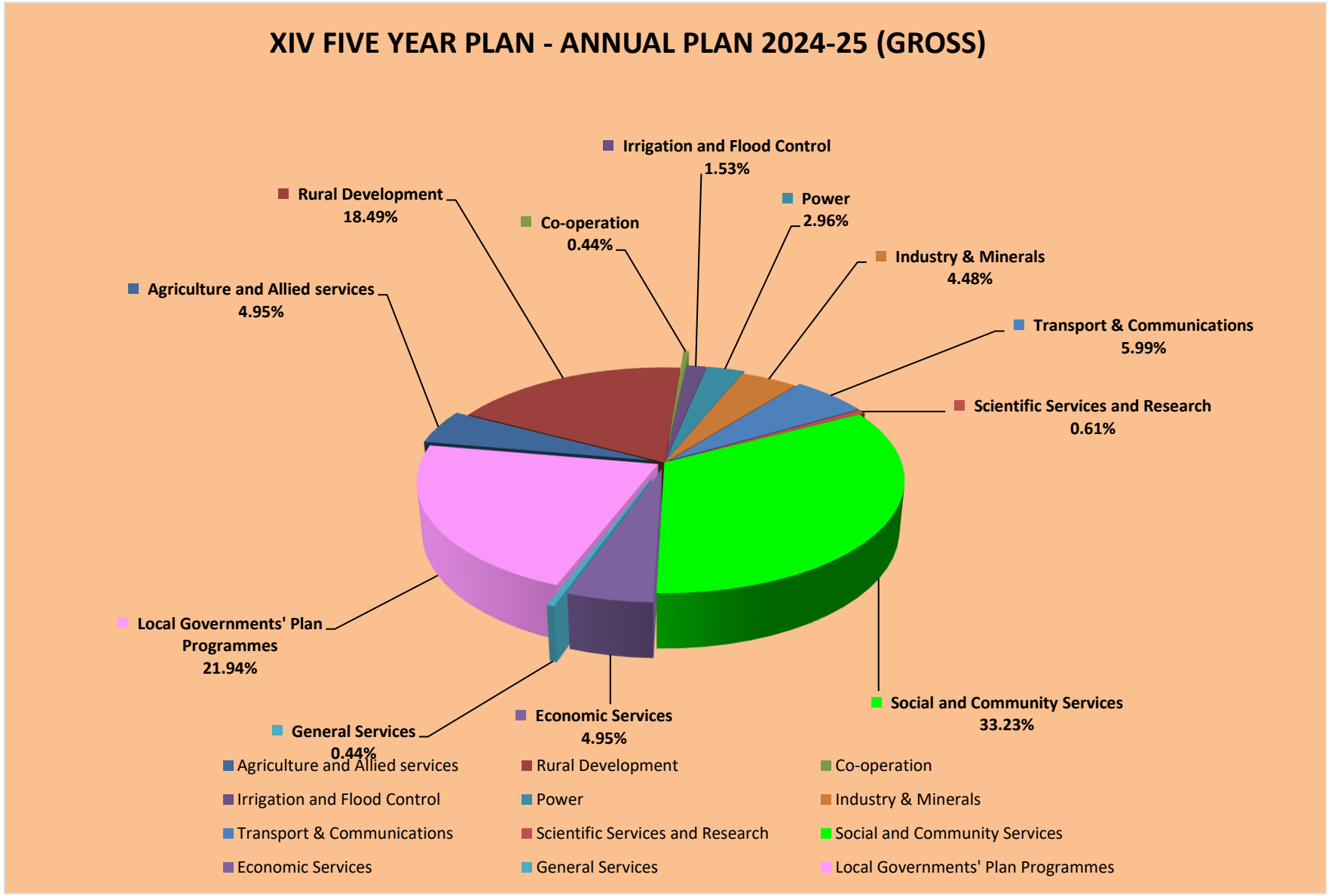


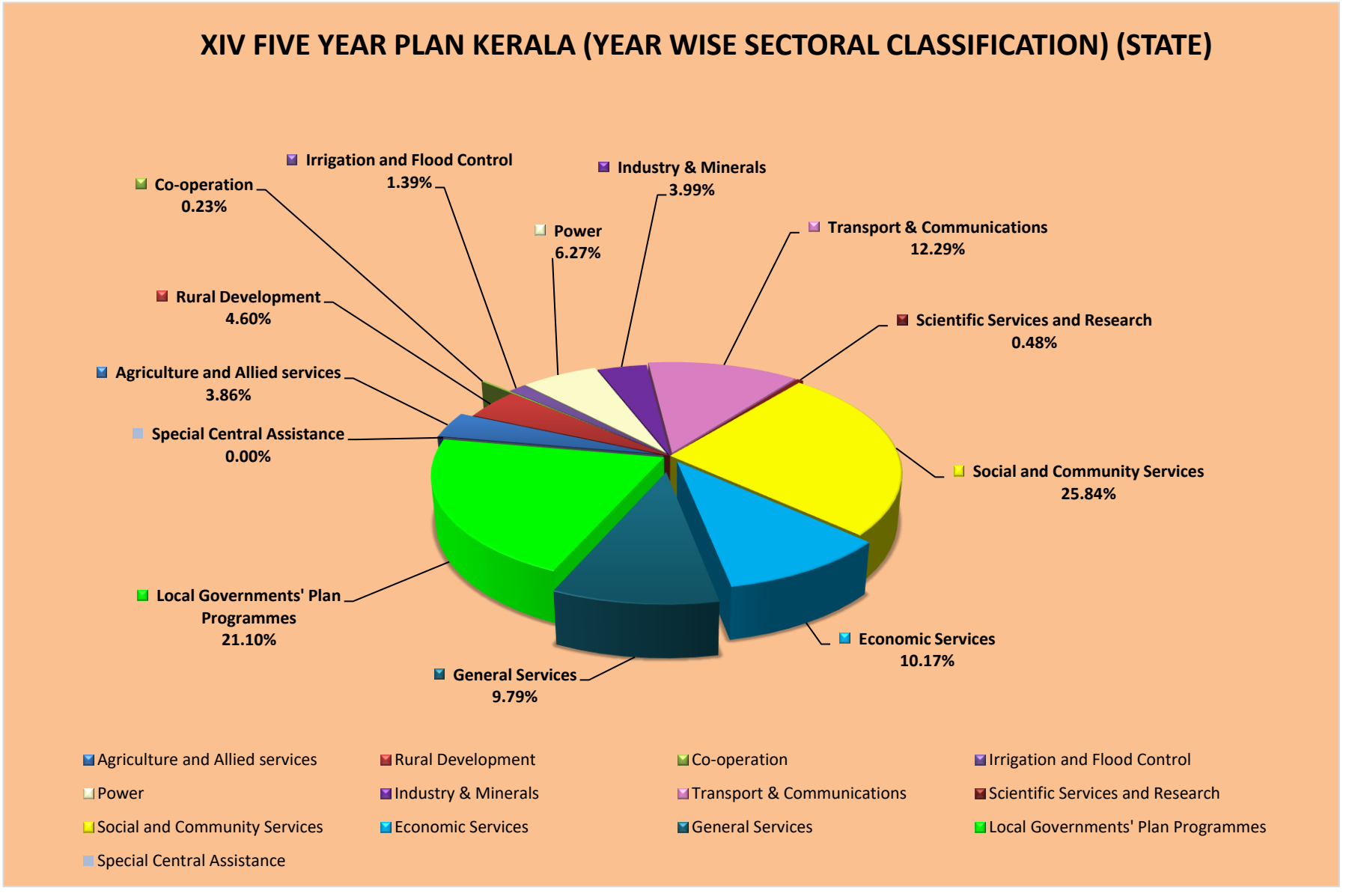
Refer Table C-1

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 Accounts	2023-24 RE	2024-25 BE	2022-23 Accounts	2023-24 RE	2024-25 BE	2022-23 Accounts	2023-24 RE	2024-25 BE
1	2	3	4	5	6	7	8	9	10	11
I	Agriculture and Allied Services	1263.14	1177.67	1698.30	193.80	214.10	227.98	1456.94	1391.77	1926.28
II	Rural Development	1418.63	1352.63	2157.90	1260.03	1538.05	5032.22	2678.66	2890.68	7190.12
III	Co-operation	50.84	59.43	134.42	222.75	18.26	34.91	273.59	77.69	169.33
IV	Irrigation and Flood Control	389.25	509.61	588.85	3.58	8.95	7.00	392.84	518.55	595.85
V	Power	2192.61	3374.93	1150.76	0.00	0.00	0.00	2192.61	3374.93	1150.76
VI	Industry and Minerals	1237.67	1312.34	1729.13	1.03	23.42	12.00	1238.69	1335.76	1741.13
VII	Transport and Communications	5712.04	5137.72	2327.46	0.00	0.00	0.00	5712.04	5137.72	2327.46
VIII	Scientific Services and Research	165.40	112.19	235.55	0.27	3.27	0.90	165.67	115.45	236.45
IX	Social and Community Services	10018.41	7847.03	9844.47	2954.21	2123.64	3076.53	12972.62	9970.67	12921.00
X	Economic Services	4333.15	4746.66	1828.21	93.58	143.78	96.89	4426.73	4890.44	1925.10
XI	General Services	3614.66	6734.98	142.95	86.54	117.55	28.48	3701.20	6852.53	171.43
XII	Local Governments' Plan Programmes	6845.67	7244.79	8532.00	0.00	0.00	0.00	6845.67	7244.79	8532.00
XIII	TOTAL	37241.48	39609.96	30370.00	4815.79	4191.02	8516.91	42057.26	43800.98	38886.91
Special Central Assistance to SCP/TSP		0.97	0.00	0.00	0.00	0.00	0.00	0.97	0.00	0.00
Grand Total		37242.44	39609.96	30370.00	4815.79	4191.02	8516.91	42058.23	43800.98	38886.91



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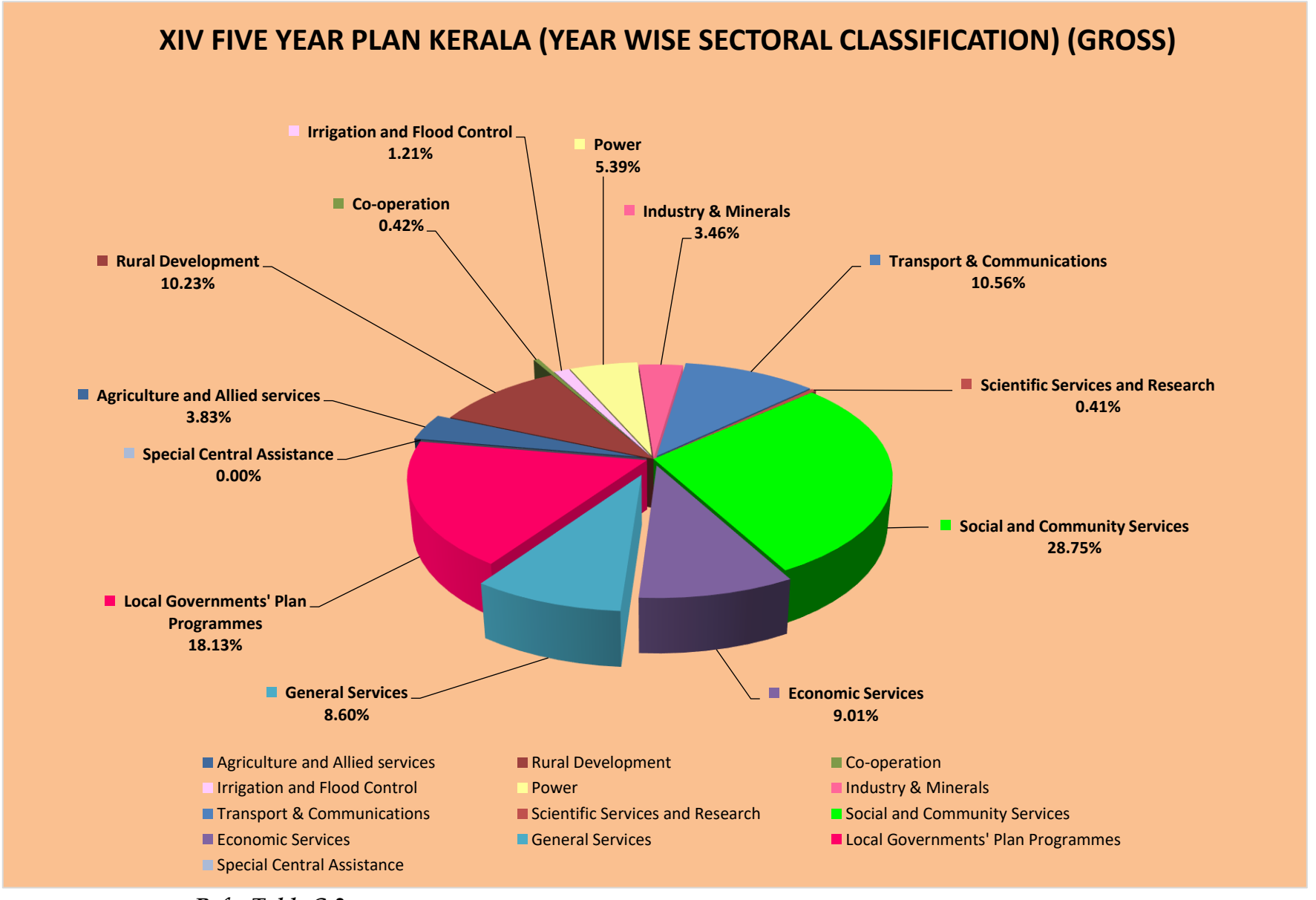
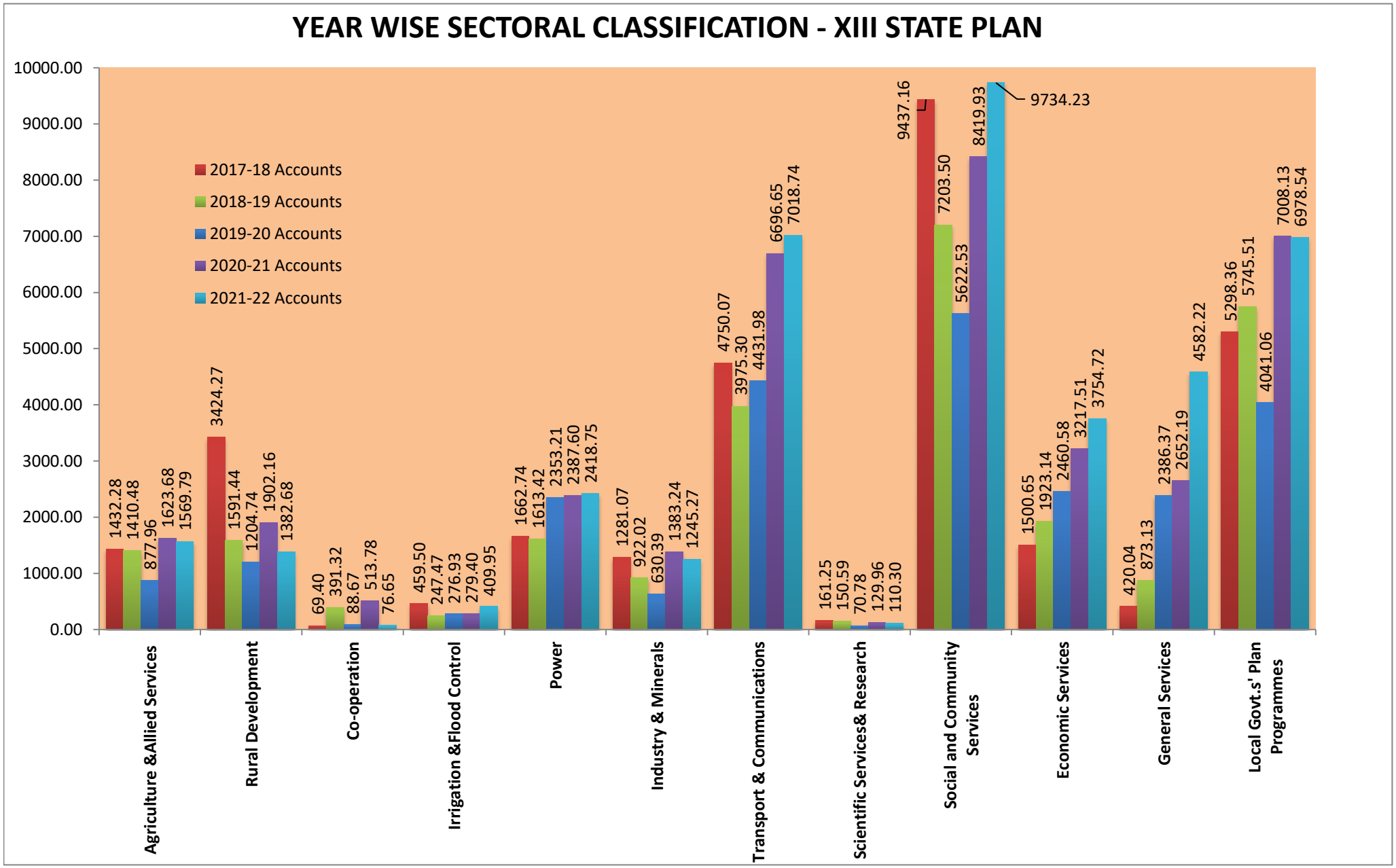


Refer Table C-2

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	2018-19 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
	TOTAL	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
	Grand Total	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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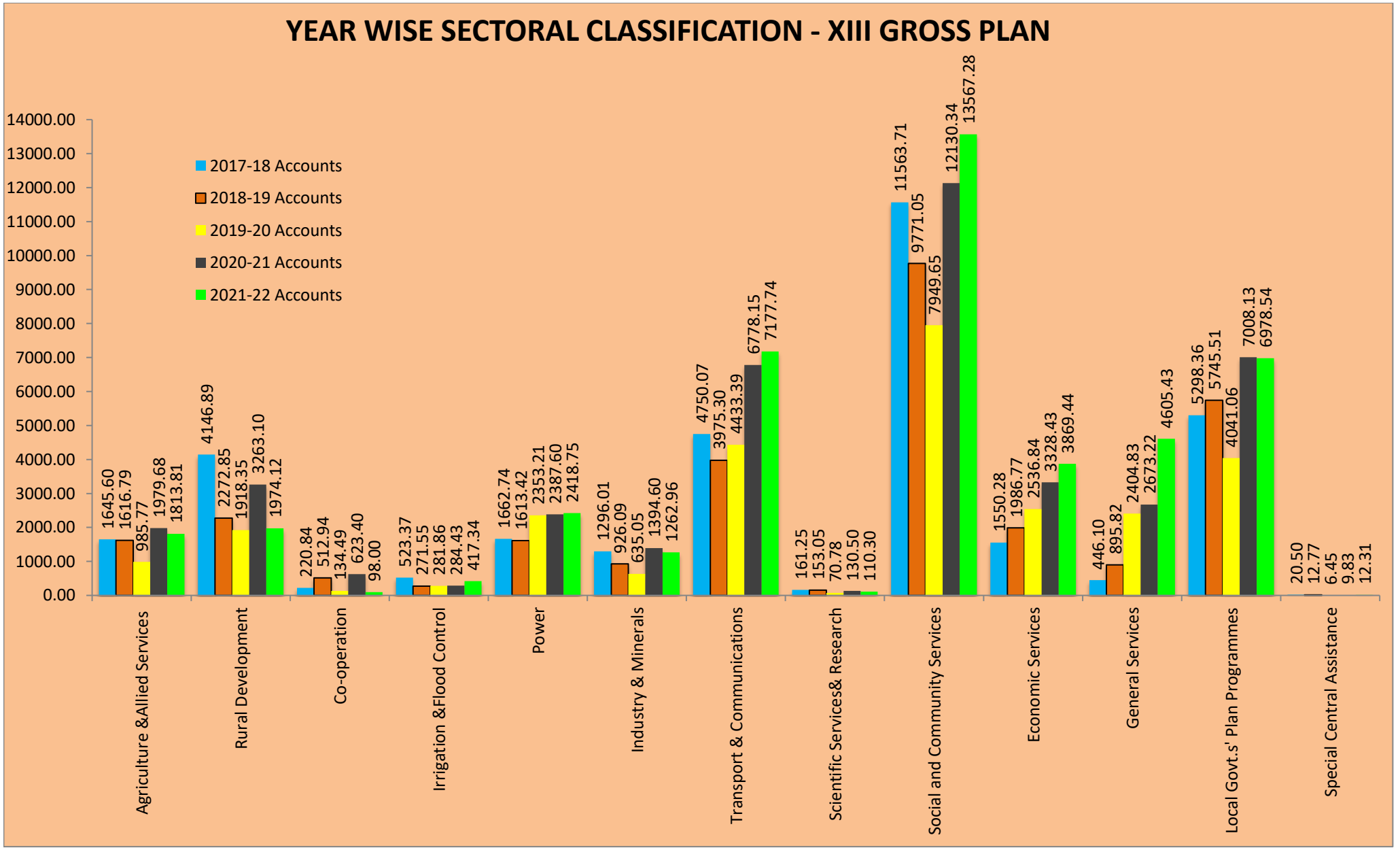

Refer Table C-3

Table C-4

TWELFTH FIVE YEAR PLAN - KERALA (2012-2017)

(₹ in crore)

Sl.No.	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
1	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
	TOTAL	**116783.82**	**14736.92**	**14901.29**	**15567.26**	**21310.69**	**24470.72**	**1592.00**	**1521.10**	**4412.07**	**4193.50**	**3676.43**	**16328.92**	**16422.39**	**19979.33**	**25504.19**	**28147.15**
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
	Grand Total	**116925.57**	**14751.96**	**14922.79**	**15587.22**	**21331.07**	**24493.05**	**1592.00**	**1521.10**	**4412.07**	**4193.50**	**3676.43**	**16343.96**	**16443.89**	**19999.29**	**25524.57**	**28169.48**

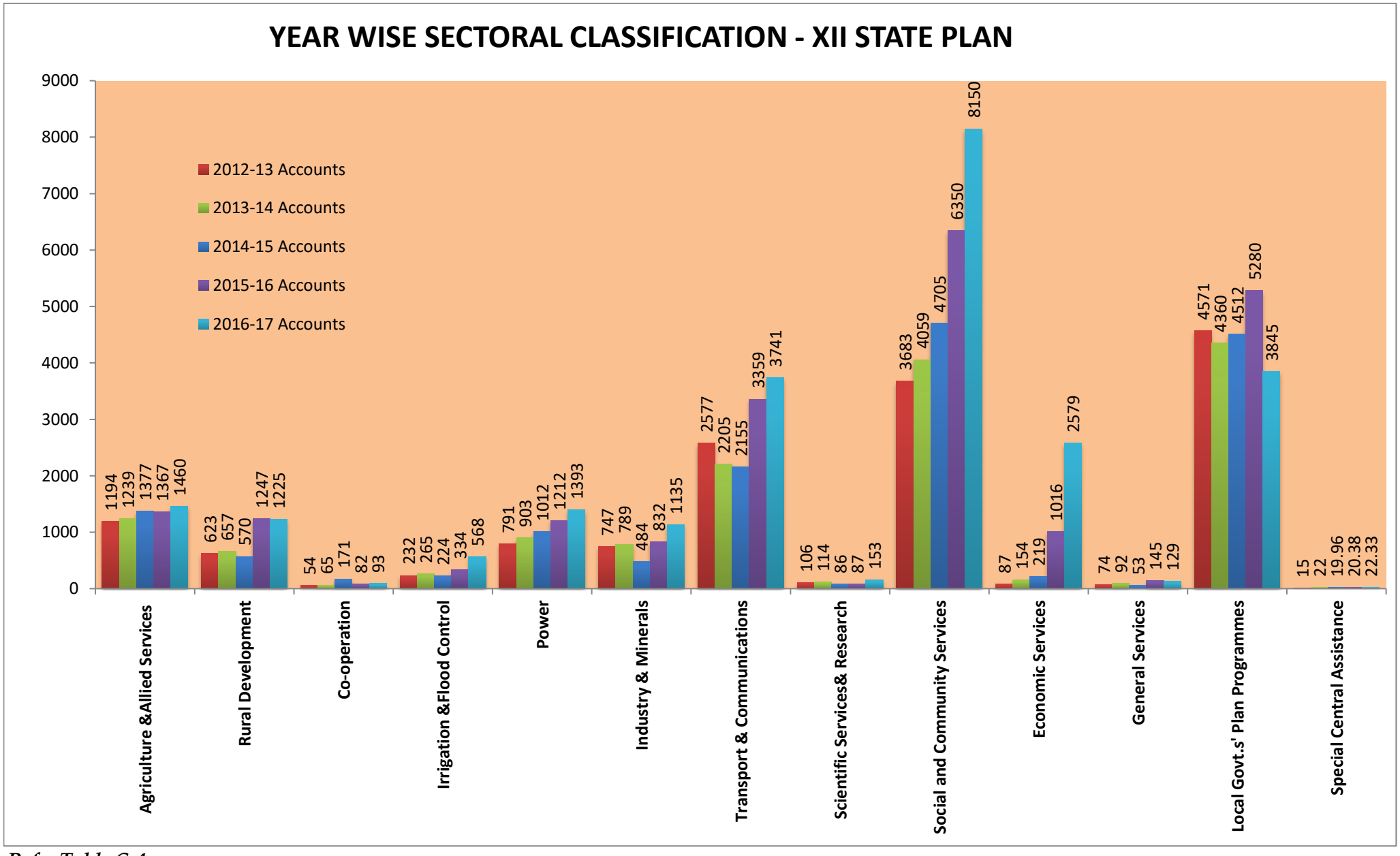

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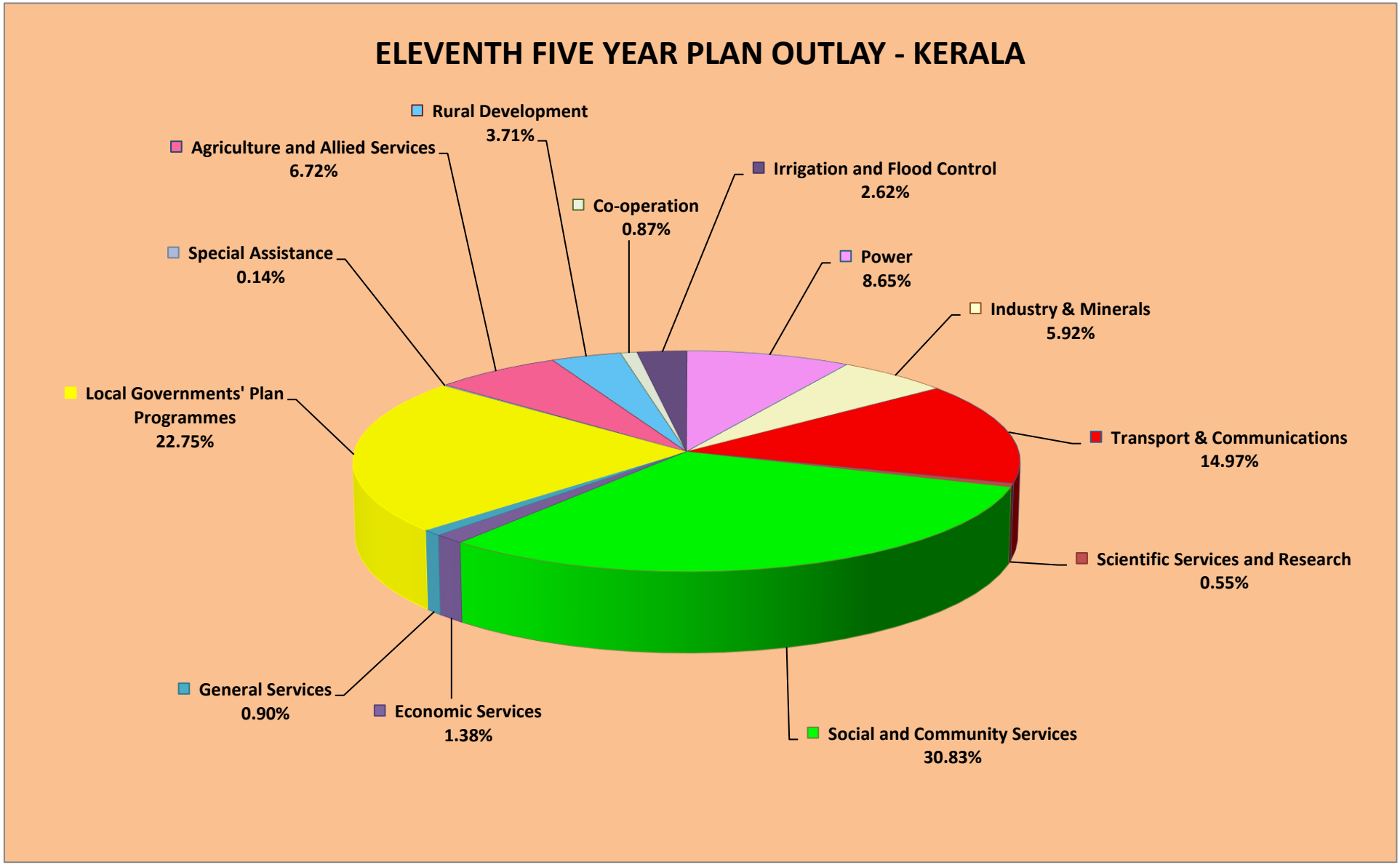
Table C-5

ELEVENTH FIVE YEAR PLAN - KERALA (2007-2012)

(₹ in crore)

Sl. No.	Head of Development	XIth 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
1	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
	TOTAL	**40422.0**	**5690.40**	**7142.54**	**8780.47**	**10024.57**	**11758.89**	**782.42**	**886.02**	**963.48**	**973.46**	**1322.60**	**6472.82**	**8028.56**	**9743.95**	**10998.04**	**13081.49**
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
	Grand Total	**40422**	**5705.98**	**7156.14**	**8792.19**	**10038.43**	**11771.79**	**782.42**	**886.02**	**963.48**	**973.46**	**1322.60**	**6488.40**	**8042.16**	**9755.67**	**11011.89**	**13094.39**



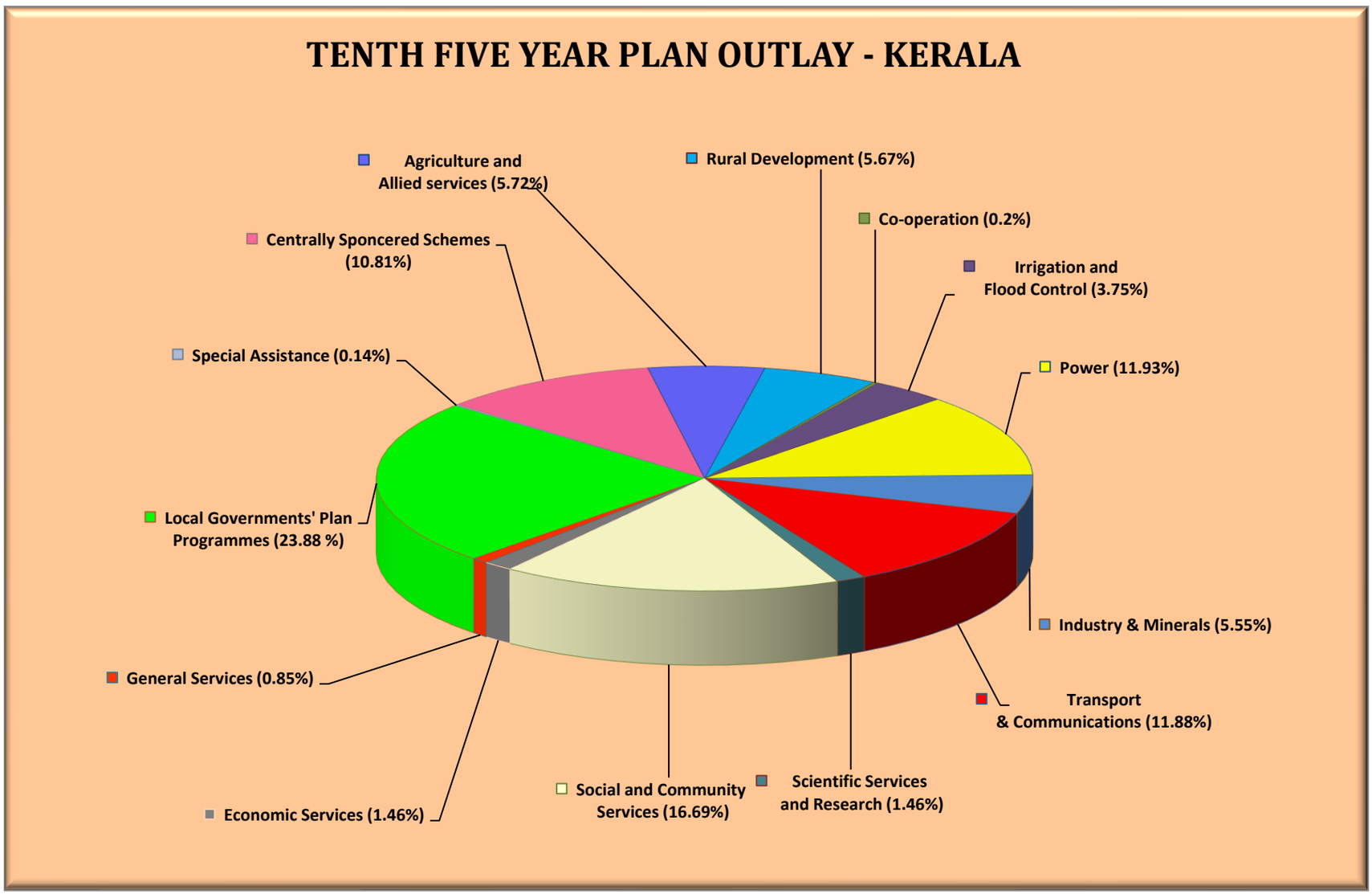
Refer Table C-5

Table C-6

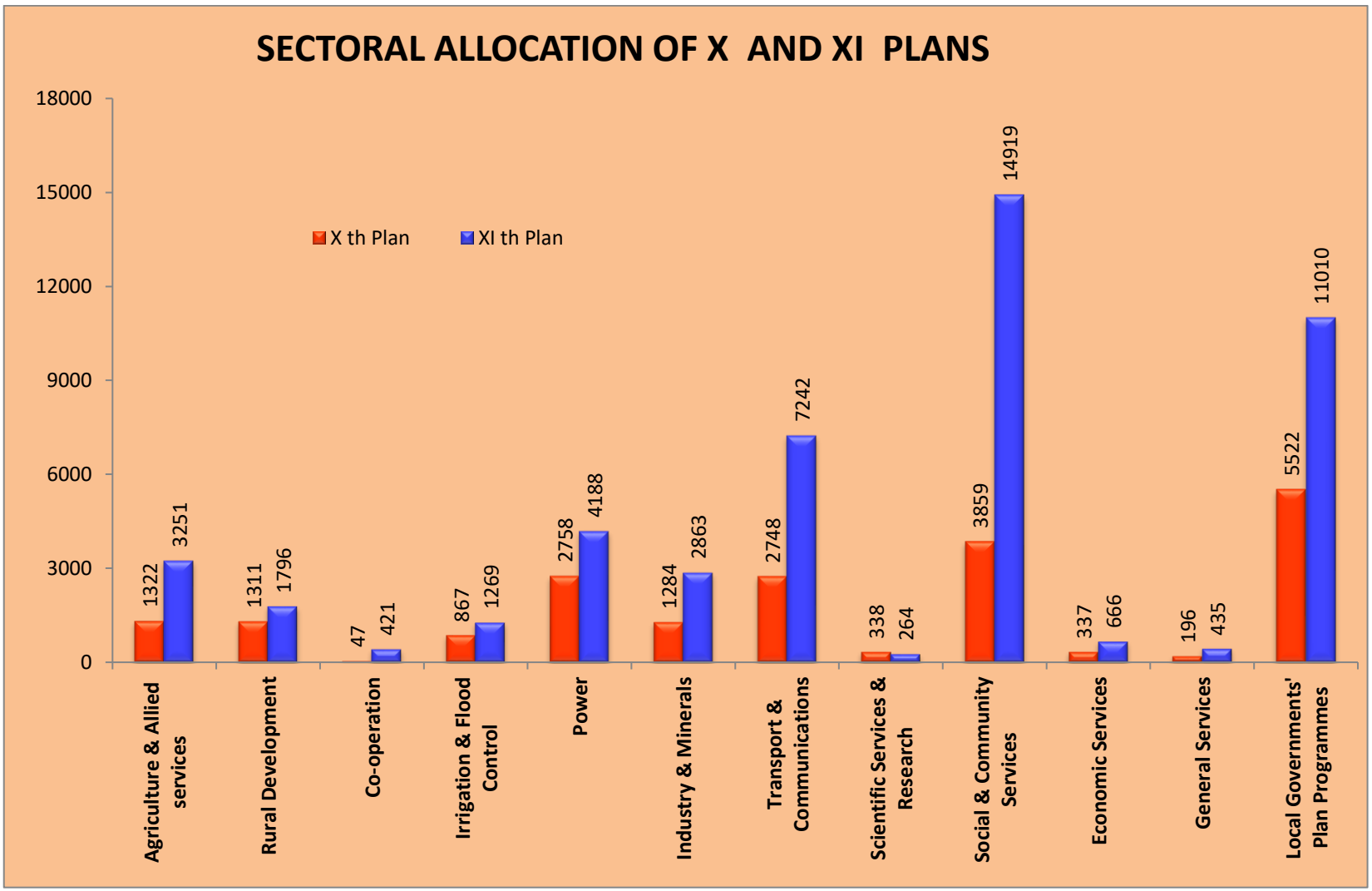
TENTH FIVE YEAR PLAN -ANNUAL PLANS - KERALA (2002-2007)

(₹ in crore)

Sl. No.	Head of Development	Tenth Five Year Plan												
		Xth Plan Proposed Outlay	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
	TOTAL	**24000.00**	**3953.36**	**89.57**	**3712.24**	**89.85**	**3907.18**	**86.81**	**4230.93**	**89.09**	**4785.31**	**89.83**	**20589.02**	**89.05**
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
	Grand Total	**24000.00**	**4413.54**	**100**	**4131.62**	**100**	**4500.79**	**100**	**4749.08**	**100**	**5326.95**	**100**	**23121.98**	**100**



Refer Table C-6



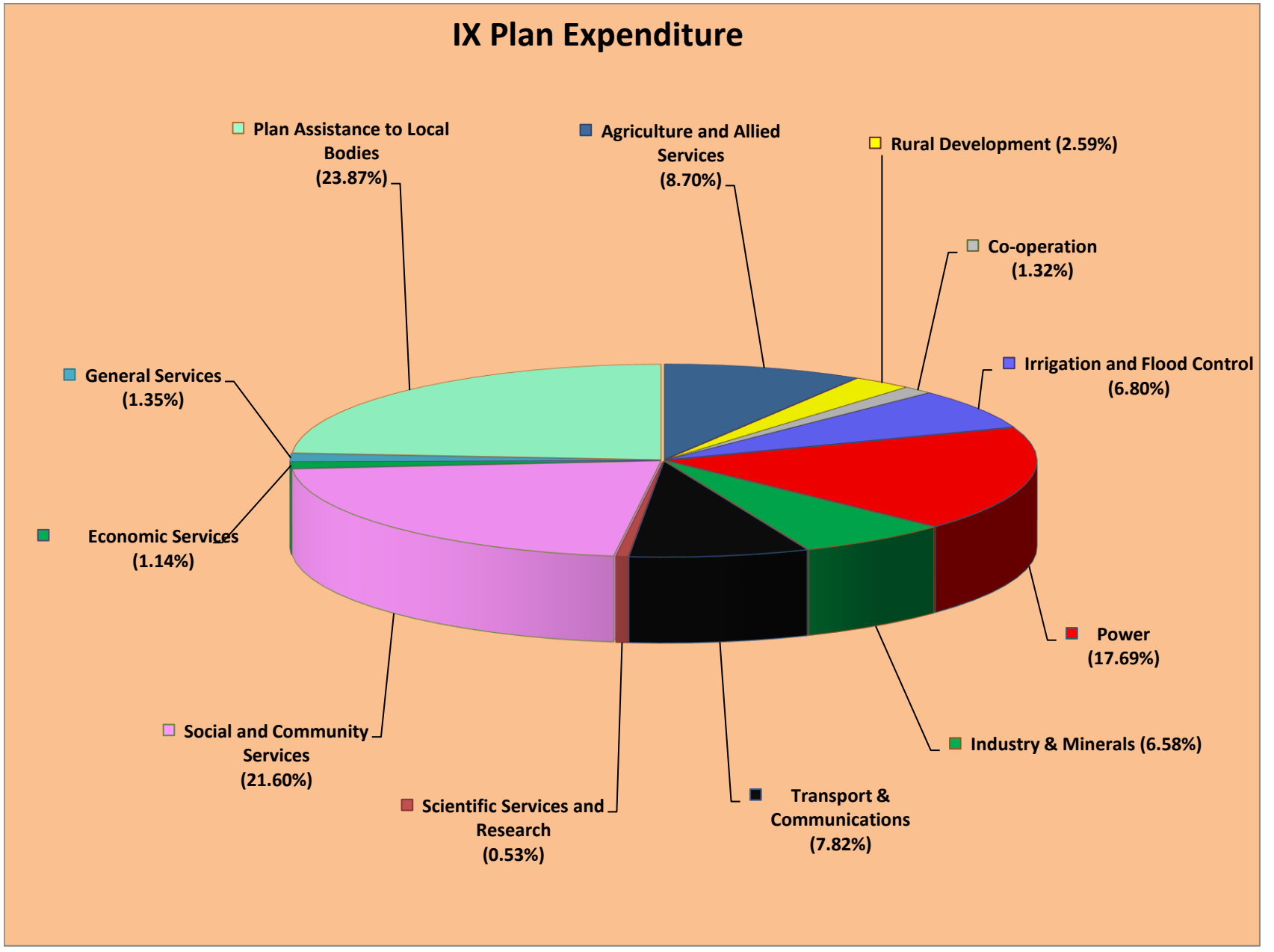
Refer Table C-5 & C-6

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	%
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I	Agriculture and Allied services	272.12	8.48	311.57	8.73	284.22	8.20	294.27	8.94	263.70	9.24	1425.87	8.70
		(+) 3.45 @		(+) 4.20 @								(+) 7.65 @	
II	Rural Development	84.21	2.62	78.44	2.20	69.11	1.99	83.42	2.54	108.93	3.82	424.11	2.59
		(+) 9.88 *		(+) 11.13 *								(+)21.01 *	
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	20.96	722.00	20.24	771.58	22.27	727.70	22.11	644.95	22.61	3539.35	21.60
		(+) 0.70 **		(+) 0.70 **								(+) 1.40 **	
		(+) 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
	TOTAL	**3210.71**	**100**	**3567.58**	**100**	**3465.14**	**100**	**3290.66**	**100**	**2852.73**	**100**	**16386.81**	**100**
		(+) 3.45 @		(+) 4.20 @								(+) 7.65 @	
		(+) 18.58 *		(+) 20.04 *		(+) 11.01 *		(+) 11.91 *		(+) 2.25 *		(+) 63.78 *	
		(+) 0.70 **		(+) 0.70 **								(+) 1.40 **	

**** :Special Central Assistance*** ***@ :Xth Finance Commission Award***
***** :Share of ESI*** ***(+) : Additional Central Assistance***


IX Plan Expenditure
Plan Assistance to Local Bodies (23.87%)
Agriculture and Allied Services (8.70%)
Rural Development (2.59%)
Co-operation (1.32%)
Irrigation and Flood Control (6.80%)
General Services (1.35%)
Economic Services (1.14%)
Power (17.69%)
Industry & Minerals (6.58%)
Transport & Communications (7.82%)
Scientific Services and Research (0.53%)
Social and Community Services (21.60%)

Ref Table C-7

Table C-8

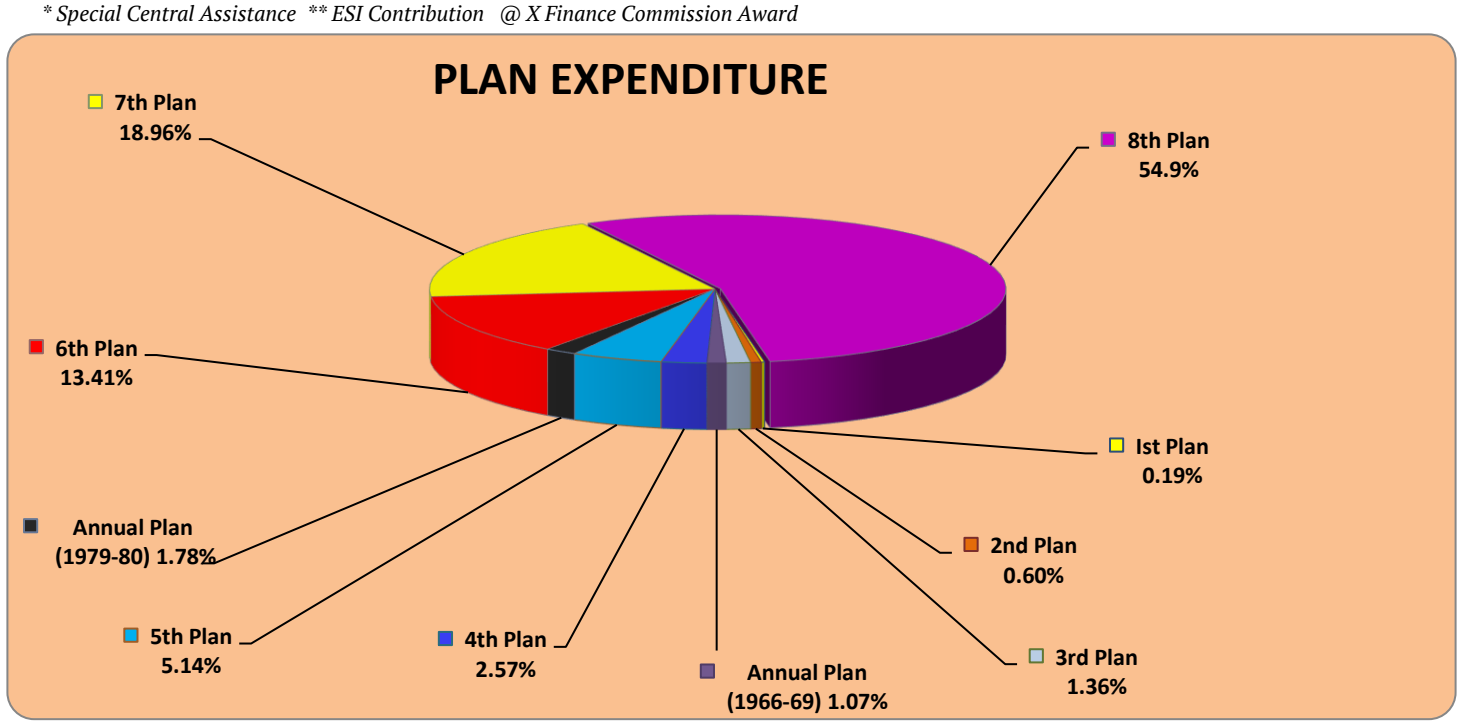
FIVE YEAR PLANS OF KERALA - ACTUAL EXPENDITURE

(₹ in crore)

Sl. No	Head of Development	Ist Plan 1951-56	2nd Plan 1956-61	3rd Plan 1961-66	Annual Plan 1966-69	4th Plan 1969-74	5th Plan 74-78 & Anl Plan 78-79	Annual Plan 1979-80	6th Plan 1980-85	7th Plan 1985-90	8th Plan 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 @
											*41.79
	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
		0	0	0	0	0	0	**0.19	**1.53	0	**2.24
	Percentage	14.79	25.20	22.90	18.40	22.50	23.80	20.56	26.60	26.08	20.83
7	Economic Sevices	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				
	Total State Plan	**25.89**	**80.22**	**182.31**	**144.37**	**345.76**	**691.00**	**239.54**	**1801.62**	**2546.91**	**7373.93**
	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

Items	OVERVIEW OF STATE BUDGET FROM 1982-83 (₹ in crore)								
	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
A Revenue Receipts	**810.19**	**934.26**	**1124.99**	**1344.17**	**1502.53**	**1586.09**	**1897.06**	**2047.64**	**2402.93**
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 Revenue Expenditure	**783.40**	**992.44**	**1138.66**	**1445.34**	**1654.77**	**1780.68**	**2061.00**	**2298.09**	**2824.95**
1 Of which Interest Payments	61.38	91.49	121.07	127.15	177.28	213.17	244.44	293.00	340.64
C Revenue surplus(+)/deficit(-) (A-B)	**26.79**	**-58.18**	**-13.67**	**-101.17**	**-152.24**	**-194.59**	**-163.94**	**-250.45**	**-422.02**
D Capital Expenditure (Net)	**-128.47**	**-208.13**	**-167.05**	**-205.82**	**-211.04**	**-167.40**	**-180.29**	**-232.29**	**-255.97**
E Loan Disbursements (Net)	**-21.22**	**-33.00**	**-51.55**	**-42.33**	**-77.50**	**-86.10**	**-67.90**	**-121.79**	**-120.56**
F Fiscal Deficit (C+D+E)	**-122.90**	**-299.31**	**-232.27**	**-349.32**	**-440.78**	**-448.09**	**-412.13**	**-604.53**	**-798.55**
G Primary Deficit (F-B(1))	**-61.52**	**-207.82**	**-111.20**	**-222.17**	**-263.50**	**-234.92**	**-167.69**	**-311.53**	**-457.91**
H Borrowings and Other Liabilities	**166.14**	**294.50**	**235.76**	**353.09**	**367.66**	**480.19**	**387.67**	**612.28**	**807.38**
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

Items	OVERVIEW OF STATE BUDGET FROM 1982-83 (₹ in crore)								
	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000
	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
A Revenue Receipts	**2852.13**	**3318.73**	**3922.05**	**4666.43**	**5423.56**	**6145.08**	**7124.11**	**7200.59**	**7943.81**
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 Revenue Expenditure	**3216.46**	**3656.14**	**4293.36**	**5066.30**	**5826.38**	**6788.10**	**8241.12**	**9228.08**	**11566.00**
1 Of which Interest Payments	483.42	542.51	687.16	819.67	924.15	1103.41	1286.09	1446.26	1952.27
C Revenue surplus(+)/deficit(-) (A-B)	**-364.33**	**-337.41**	**-371.31**	**-399.87**	**-402.82**	**-643.02**	**-1117.01**	**-2027.49**	**-3622.19**
D Capital Expenditure (Net)	**-286.12**	**-277.90**	**-363.33**	**-446.01**	**-563.47**	**-617.13**	**-738.87**	**-651.63**	**-648.18**
E Loan Disbursements (Net)	**-152.98**	**-116.68**	**-200.52**	**-262.76**	**-336.37**	**-276.92**	**-552.08**	**-330.61**	**-264.22**
F Fiscal Deficit (C+D+E)	**-803.43**	**-731.99**	**-935.16**	**-1108.64**	**-1302.66**	**-1537.07**	**-2407.96**	**-3009.73**	**-4534.59**
G Primary Deficit (F-B(1))	**-320.01**	**-189.48**	**-248.00**	**-288.97**	**-378.51**	**-433.66**	**-1121.87**	**-1563.47**	**-2582.32**
H Borrowings and Other Liabilities	**757.67**	**890.54**	**850.12**	**1082.72**	**1292.94**	**1529.57**	**2542.23**	**2865.91**	**4436.58**
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
A	**Revenue Receipts**		**8730.86**	**9056.39**	**10637.39**	**11815.37**	**13500.49**	**15294.53**
	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	**Capital Receipts**		**4114.62**	**3487.57**	**4780.36**	**5611.95**	**4547.14**	**4233.20**
	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
C	**Total Receipts (A+B)**		**12845.48**	**12543.96**	**15417.75**	**17427.32**	**18047.63**	**19527.73**
D	**Non Plan Expenditure**		**10019.95**	**9908.11**	**11731.22**	**14308.02**	**14094.45**	**15227.21**
	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
E	**Plan Expenditure (including CSS)**		**2705.84**	**2473.04**	**3973.50**	**3119.30**	**3953.18**	**4300.52**
	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
F	**Total Expenditure (D+E)**		**12725.79**	**12381.15**	**15704.72**	**17427.32**	**18047.63**	**19527.73**
	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
G	**Revenue surplus(+)/deficit(-) A-F(1)**		**-3147.04**	**-2605.64**	**-4118.66**	**-3680.30**	**-3668.91**	**-3129.15**
H	**Fiscal Deficit (A+B(1)+B(2))-F**		-3877.79	-3269.41	-4990.04	-5539.05	-4451.89	-4181.70
I	**Primary Deficit (H-D(1a))**		**-1620.19**	**-779.94**	**-2043.27**	**-2210.75**	**-839.35**	**-382.45**

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
A	**Revenue Receipts**		**18186.62**	**21106.79**	**24512.18**	**26109.40**	**30990.95**	**38010.36**
	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	**Capital Receipts**		**3889.92**	**6152.59**	**6390.97**	**7959.04**	**7799.29**	**12885.72**
	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
C	**Total Receipts (A+B)**		**22076.54**	**27259.38**	**30903.15**	**34068.44**	**38790.24**	**50896.08**
D	**Non Plan Expenditure**		**18631.85**	**22710.51**	**25441.28**	**27283.03**	**31509.53**	**41754.09**
	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
E	**Plan Expenditure (including CSS)**		**3444.69**	**4548.87**	**5461.87**	**6785.41**	**7280.71**	**9141.99**
	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
F	**Total Expenditure (D+E)**		**22076.54**	**27259.38**	**30903.15**	**34068.44**	**38790.24**	**50896.08**
	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
G	**Revenue surplus(+)/deficit(-) A-F(1)**		**-2637.95**	**-3784.85**	**-3711.68**	**-5022.97**	**-3673.86**	**-8034.26**
H	**Fiscal Deficit (A+B(1)+B(2))-F**		-3821.88	-6100.21	-6346.22	-7871.61	-7730.45	-12814.77
I	**Primary Deficit (H-D(1a))**		**367.82**	**-1770.56**	**-1686.53**	**-2579.13**	**-2040.79**	**-6521.17**

Items			OVERVIEW OF STATE BUDGET FROM 1982-83 (₹ in crore)					
			2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
			Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
A	**Revenue Receipts**		**44137.31**	**49176.94**	**57950.47**	**69032.66**	**75611.72**	**83020.14**
	1	State Own Tax Revenue	30076.61	31995.02	35232.50	38995.15	42176.38	46459.61
	2	State Own Non-Tax Revenue	4198.52	5575.03	7283.69	8425.49	9699.98	11199.61
	3	Central Govt. Transfers	9862.18	11606.89	15434.28	21612.02	23735.37	25360.92
		i) Share of Central Taxes	6840.65	7468.68	7926.29	12690.67	15225.02	16833.08
		ii) Grant-in- Aid	3021.53	4138.21	7507.99	8921.35	8510.35	8527.84
B	**Capital Receipts**		**15090.87**	**17067.07**	**18793.65**	**17999.10**	**26770.83**	**27217.67**
	1	Recoveries of Loans	73.61	103.75	123.74	152.63	292.24	350.97
	2	Other Receipts	14.81	19.19	28.18	28.08	30.24	29.28
	3	Borrowings and Other Liabilities	15002.45	16944.13	18641.73	17818.39	26448.35	26837.41
		i) Public Debt (Net)	10457.10	11216.37	12666.40	13598.01	16151.89	17101.67
		ii) Public Account (Net)	5139.94	5710.54	5900.83	4186.58	10288.15	9739.36
		iii) Draw down of cash balance	-594.59	17.22	74.50	33.80	8.32	-3.62
C	**Total Receipts (A+B)**		**59228.18**	**66244.01**	**76744.12**	**87031.76**	**102382.55**	**110237.81**
D	**Non Plan Expenditure**		**48380.14**	**55135.20**	**62337.41**	**68027.17**	**79569.30**	**84681.58**
	1	On Revenue Account	46639.42	53411.84	61463.85	66610.97	77603.96	83766.62
		a. Of which Interest Payments	7204.81	8265.38	9769.59	11110.62	12116.50	15119.93
	2	On Capital Account	1740.72	1723.36	873.56	1416.20	1965.34	914.96
		i) Capital outlay	1137.63	796.72	374.05	981.56	1180.30	755.19
		ii) Loan Disbursements	603.09	926.64	499.51	434.64	785.05	159.77
E	**Plan Expenditure (including CSS)**		**10848.04**	**11108.81**	**14406.71**	**19004.59**	**22813.25**	**25556.23**
	1	On Revenue Account	6849.33	7073.66	10282.59	12078.50	13492.35	16181.74
	2	On Capital Account	3998.71	4035.15	4124.12	6926.09	9320.90	9374.50
		i) Capital outlay	3465.66	3497.62	3880.54	6518.48	8945.65	7993.68
		ii) Loan Disbursements	533.05	537.53	243.58	407.61	375.25	1380.82
F	**Total Expenditure (D+E)**		**59228.18**	**66244.01**	**76744.12**	**87031.76**	**102382.55**	**110237.81**
	1	On Revenue Account	53488.75	60485.50	71746.44	78689.47	91096.31	99948.35
	2	On Capital Account	5739.43	5758.51	4997.68	8342.29	11286.25	10289.46
		i) Capital outlay	4603.29	4294.34	4254.59	7500.04	10125.95	8748.87
		ii) Loan Disbursements	1136.14	1464.17	743.09	842.25	1160.30	1540.59
G	**Revenue surplus(+)/deficit(-) A-F(1)**		**-9351.44**	**-11308.56**	**-13795.97**	**-9656.81**	**-15484.59**	**-16928.21**
H	**Fiscal Deficit (A+B(1)+B(2))-F**		-15002.45	-16944.13	-18641.73	-17818.39	-26448.35	-26837.41
I	**Primary Deficit (H-D(1a))**		**-7797.64**	**-8678.75**	**-8872.14**	**-6707.77**	**-14331.85**	**-11717.48**

Items			OVERVIEW OF STATE BUDGET FROM 1982-83 (₹ in crore)				
			2018-19	2019-20	2020-21	2021-22	2022-23
			Accounts	Accounts	Accounts	Accounts	Accounts
A	**Revenue Receipts**		**92854.47**	**90224.67**	**97616.83**	**116640.24**	**132724.65**
	1	State Own Tax Revenue	50644.10	50323.14	47660.84	58340.52	71968.16
	2	State Own Non-Tax Revenue	11783.24	12265.22	7327.31	10462.51	15117.96
	3	Central Govt. Transfers	30427.13	27636.31	42628.68	47837.21	45638.54
		i) Share of Central Taxes	19038.17	16401.05	11560.40	17820.09	18260.68
		ii) Grant-in- Aid	11388.96	11235.26	31068.28	30017.12	27377.86
B	**Capital Receipts**		**27215.35**	**24160.28**	**41267.66**	**46585.30**	**26013.78**
	1	Recoveries of Loans	210.54	295.32	263.82	479.24	409.29
	2	Other Receipts	46.50	27.48	34.15	60.27	49.94
	3	Borrowings and Other Liabilities	26958.31	23837.48	40969.69	46045.79	25554.54
		i) Public Debt (Net)	15249.92	16405.77	30807.51	29032.14	18026.42
		ii) Public Account (Net)	11734.65	7339.55	10065.72	16926.21	8004.67
		iii) Draw down of cash balance	-26.26	92.16	96.46	87.44	-476.54
C	**Total Receipts (A+B)**		**120069.82**	**114384.95**	**138884.49**	**163225.54**	**158738.43**
D	**Non Plan Expenditure**		**98071.87**	**93202.22**	**106594.46**	**128765.74**	**125988.45**
	1	On Revenue Account	96425.83	92683.74	105506.79	127746.49	124592.41
		a. Of which Interest Payments	16747.92	19214.70	20975.36	23302.82	25176.36
	2	On Capital Account	1646.04	518.48	1087.67	1019.25	1396.04
		i) Capital outlay	652.00	502.24	953.89	984.05	736.10
		ii) Loan Disbursements	994.04	16.24	133.78	35.20	659.94
E	**Plan Expenditure (including CSS)**		**21997.95**	**21182.72**	**32290.03**	**34459.79**	**32749.98**
	1	On Revenue Account	13890.56	12036.18	17939.54	18433.02	17358.53
	2	On Capital Account	8107.39	9146.54	14350.49	16026.77	15391.45
		i) Capital outlay	6778.54	7952.56	11935.76	13207.68	13260.46
		ii) Loan Disbursements	1328.85	1193.98	2414.73	2819.09	2130.99
F	**Total Expenditure (D+E)**		**120069.82**	**114384.95**	**138884.49**	**163225.53**	**158738.43**
	1	On Revenue Account	110316.39	104719.92	123446.33	146179.51	141950.94
	2	On Capital Account	9753.43	9665.02	15438.16	17046.02	16787.49
		i) Capital outlay	7430.54	8454.80	12889.65	14191.73	13996.56
		ii) Loan Disbursements	2322.89	1210.22	2548.51	2854.29	2790.93
G	**Revenue surplus(+)/deficit(-) A-F(1)**		**-17461.92**	**-14495.25**	**-20063.51**	**-20799.96**	**-9226.29**
H	**Fiscal Deficit (A+B(1)+B(2))-F**		-26958.31	-23837.48	-35203.69	-37306.47	-25554.54
I	**Primary Deficit (H-D(1a))**		**-10210.39**	**-4622.78**	**-14228.33**	**-14003.65**	**-378.18**