

PREFACE

“Budget in Brief” as the name suggests is a very handy document which sheds budgetary and related information of the State at a glance. The document for 2017-18 is prepared and presented with the above view, supported by statistics covering a wide range of economic and financial indicators of the State.

The document also provides information about how Kerala’s economy has fared vis-à-vis other States in India over the last decade. Data regarding Annual Plan Outlay, State’s Own Revenue Receipts, Central Government transfers, Expenditure on Developmental activities, trends in key sectors etc are also a feature of the document.

Hope that this reference material does cater to the satisfaction of the Policy makers, Academics, Students of Public Finance and others interested in analyzing economic parameters of Kerala.

Thiruvananthapuram

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Part - A

BUDGET IN BRIEF

2017-18

Table 1
BUDGET AT A GLANCE

(₹ crore)

Items	2014-15 Accounts	2015-16 Accounts	2016-17 B. E.	2016-17 R. E.	2017-18 B. E.
1	2	3	4	5	6
A. Revenue Receipts	57950.47	69032.66	84616.85	80620.09	93584.74
1. State Tax Revenue	35232.50	38995.15	47613.61	44547.63	53411.49
2. State Non-Tax Revenue	7283.69	8425.49	11359.52	10057.31	12037.79
3. Central Govt. Transfers	15434.28	21612.02	25643.72	26015.16	28135.46
i) Share of Central Taxes	7926.29	12690.67	14282.00	15225.02	16891.75
ii) Grant-in- Aid	7507.99	8921.35	11361.72	10790.14	11243.71
B. Capital Receipts	18719.15	17965.30	22668.36	23365.80	25539.53
1. Recoveries of Loans	123.74	152.63	207.80	182.56	223.87
2. Other Receipts	28.18	28.08	32.06	33.71	37.01
3. Borrowings and Other Liabilities	18567.23	17784.59	22428.51	23149.54	25278.65
a. Public Debt (Net)	12666.40	13598.01	17926.14	17749.87	21227.95
b. Public Account (Net)	5900.83	4186.58	4502.37	5399.67	4050.70
C.Total Receipts (A+B)	76669.62	86997.95	107285.21	103985.90	119124.27
D. Non Plan Expenditure	62337.41	68027.17	84411.40	82117.23	92762.49
1. On Revenue Account	61463.85	66610.97	82256.74	80479.09	90690.53
a. Of which Interest Payments	9769.59	11110.62	12629.95	12386.74	13631.83
2. On Capital Account	374.05	981.56	1744.89	1158.99	1615.30
3. On Loan Disbursements	499.51	434.64	409.77	479.15	456.66
E.Plan Expenditure (including CSS)	14406.71	19004.59	23585.20	22179.76	26839.45
1. On Revenue Account	10282.59	12078.50	15426.36	14076.54	18937.35
2. On Capital Account	3880.54	6518.48	7828.03	7589.49	7442.18
3. On Loan Disbursements	243.58	407.61	330.81	513.73	459.92
F.Total Expenditure (D+E)	76744.12	87031.76	107996.60	104296.99	119601.94
1. Revenue Expenditure	71746.43	78689.47	97683.10	94555.63	109627.88
2. Capital Expenditure	4254.59	7500.04	9572.92	8748.48	9057.48
3. On Loan Disbursements	743.09	842.25	740.58	992.89	916.58
G. Revenue surplus/deficit (A-F(1))	-13795.96	-9656.81	-13066.25	-13935.53	-16043.14
H. Fiscal Deficit (A+B(1)+B(2))-F	-18641.73	-17818.39	-23139.89	-23460.63	-25756.32
I. Primary Deficit (H-D(1a))	-8872.14	-6707.77	-10509.94	-11073.89	-12124.49

Table 2

CONSOLIDATED STATEMENT OF RECEIPTS AND EXPENDITURE

(₹ Crore)

SI No	RECEIPTS & EXPENDITURE	2014-15	2015-16	2016-17	2016-17	2017-18
		Actual	Actual	B. E.	R. E.	B. E.
1	2	3	4	5	6	7
1	REVENUE RECEIPTS (1.1 to 1.6)	57950.47	69032.65	84616.85	80620.10	93584.74
1.1	State's Own Tax Revenue	35232.50	38995.15	47613.61	44547.63	53411.49
1.2	Share in Central Taxes & Duties	7926.29	12690.67	14282.00	15225.02	16891.75
1.3	State's Own Non-Tax Revenue	7283.69	8425.49	11359.52	10057.31	12037.79
	of which Lotteries (Gross Receipts)	5444.88	6271.41	8490.00	7525.50	9196.90
1.4	Plan Grants	5523.89	3743.98	6526.67	5984.09	8054.35
	I) State Plan Schemes (Central Asst.)	1554.87	59.88	54.00	54.00	59.40
	ii) Grants for CSS/CPS	3969.02	3684.10	6472.67	5930.09	7994.95
	iii) Grants for Spl: Plan Schemes	0.00	0.00	0.00	0.00	0.00
1.5	Grants from Finance Commission	1574.27	5171.46	4835.05	4806.05	3189.36
	I) Non-Plan	1078.80	5171.46	4835.05	4806.05	3189.36
	ii) Plan	495.47	0.00	0.00	0.00	0.00
1.6	Non-Plan Grants other than FC	409.83	5.90	0.00	0.00	0.00
2	REVENUE EXPENDITURE (2.1 + 2.2)	71746.43	78689.47	97683.10	94555.63	109627.88
2.1	Plan Revenue Expenditure	10282.59	12078.50	15426.36	14076.54	18937.35
	of which					
	2.1.1 Outlay on CSS/CPS	4007.62	3762.28	6025.89	5885.05	7515.17
	2.1.2 Support to State PSUs	258.09	327.77	295.54	302.34	329.17
	2.1.3 Lotteries (Gross Expenditure)	0.00	0.00	0.00	0.00	0.00
2.2	Non-Plan Revenue Expenditure	61463.85	66610.97	82256.74	80479.09	90690.53
	of which					
	2.2.1 Interest Payments	9769.59	11110.62	12629.95	12386.74	13631.83
	2.2.2 Support to State PSUs	407.68	581.19	599.84	620.78	672.40
	2.2.3 Lotteries (Gross Expenditure)	4485.22	5122.90	5041.38	6018.30	7026.83
3	CAPITAL RECEIPTS (3.1 TO 3.16)	24629.31	24026.04	36643.15	35166.04	39145.54
3.1	SLR based Market Borrowings (Gross)	13200.00	15000.00	18985.64	19687.00	24518.00
3.2	Negotiated Loans (Gross)	773.52	686.38	1160.00	1077.75	1072.00
3.3	Loans for State Plan Schemes (Central Assistance.)	752.47	531.35	1628.86	1060.26	1518.76
3.4	Small Savings - NSSF (Gross)	1132.10	1455.20	600.00	600.00	600.00
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	1.22	0.00	0.00
3.7	W&M advance from RBI (Gross)	2651.07	1985.82	9525.00	7125.00	7125.00
3.8	W&M advances from Centre	0.00	0.00	0.00	0.00	0.00
3.9	Recovery of Loans & Advances	123.74	152.63	207.80	182.56	223.87
3.10	Dis-investment	0.00	0.00	0.00	0.00	0.00
3.11	Contingency Fund (net)	67.39	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	Non-Plan Loans	0.00	0.00	0.20	0.10	0.20
3.15	Other Capital Receipts into Consolidated Fund	28.18	28.08	32.06	33.71	37.01
3.16	Public Account (Net)	5900.83	4186.58	4502.37	5399.67	4050.70
	of which					
	Provident Fund (Net)	2087.24	2215.27	2290.82	2062.03	2114.32
	Reserve Fund (Net)	70.29	-58.04	8.01	-13.73	-12.35
	Deposits & Advances (Net)	1364.50	-3280.29	-437.33	-89.67	-268.52
	of which Deposits (Net)	1364.51	-3280.25	-437.36	-89.67	-268.52
	Suspense & Miscellaneous (Net)	675.32	-714.97	148.70	-179.72	-478.28
	Withdrawal from C.B Investment Account (Net)	0.00	0.00	0.00	0.00	0.00
	Remittances (Net)	25.95	-92.19	-72.03	-118.24	-67.78
	Others (Net)	1677.54	6116.80	2564.20	3739.00	2763.31

Table 2 (Contd..)

CONSOLIDATED STATEMENT OF RECEIPT AND EXPENDITURE

(₹ crore)

SI No	RECEIPTS & EXPENDITURE	2014-15	2015-16	2016-17	2016-17	2017-18
		Actual	Actual	B. E.	R. E.	B. E.
1	2	3	4	5	6	7
4	CAPITAL EXPENDITURE (4.1 TO 4.6)	10840.45	14403.03	24288.28	21541.61	23580.07
4.1	Plan Capital Outlay	3880.54	6518.48	7828.03	7589.49	7442.18
	<i>of which outlay on CSS/CPS</i>	330.06	397.33	446.78	444.84	477.75
4.2	Plan Lending	243.58	407.61	330.81	513.73	459.92
	<i>of which lending on CSS/CPS</i>	0.00	33.90	0.00	35.90	46.03
4.3	Non-Plan Capital Outlay	374.05	981.56	1744.89	1158.99	1615.30
4.4	Non-Plan Lending	499.51	434.64	409.77	479.15	456.66
4.5	Discharge of Internal Debt	5493.14	5699.05	13617.82	11428.26	13226.74
	<i>of which Market borrowings</i>	1423.23	2114.39	2614.08	2614.08	4296.81
4.6	Repayment of Loans to Centre	349.63	361.69	356.96	371.98	379.27
A.	TOTAL RECEIPTS	82579.80	93058.69	121259.99	115786.14	132730.28
B.	TOTAL EXPENDITURE	82586.88	93092.49	121971.38	116097.23	133207.95
C.	OVERALL SURPLUS(+)/DEFICIT(-)	-7.09	-33.80	-711.38	-311.09	-477.67
D.	OPENING BALANCE	1.53	-5.58	-112.32	-39.38	-350.47
E.	CLOSING BALANCE	-5.58	-39.38	-823.70	-350.47	-828.15
F.	REVENUE SURPLUS(+)/DEFICIT(-)	-13795.96	-9656.81	-13066.25	-13935.53	-16043.14
G.	GROSS FISCAL DEFICIT	-18641.73	-17818.39	-23139.89	-23460.63	-25756.32
H.	PRIMARY DEFICIT /SURPLUS	-8872.14	-6707.77	-10509.94	-11073.89	-12124.49
I.	STATE'S OWN RESOURCES	13279.88	20739.84	22317.14	21519.51	24921.84
i	Balance from Current Revenues (1.1+1.2+1.3+1.5+1.6 - 2.2 + Head 2048)	-9532.74	-1322.30	-4166.57	-5843.08	-5160.14
ii	Net Contribution from State PSUs (Non-Plan support to State PSUs) and LSG's	5504.70	6446.64	6985.00	6839.00	7727.50
iii	Plan Grants under FC	495.47	0.00	0.00	0.00	0.00
iv	MCR (net) *	1301.72	-5815.89	-1677.18	-1980.03	-2227.13
v	State Provident Fund, Small Savigs (Net)	3764.76	8332.06	4855.02	5801.04	4877.63
vi	Small Savings - NSSF (Gross)	1132.10	1455.20	600.00	600.00	600.00
vii	SLR based Borrowings (Net)	11776.77	12885.61	16371.56	17072.92	20221.19
viii	Negotiated Loans (Gross) **	551.36	647.25	1085.00	1037.75	1000.00
ix	Repayment of Loans	-1714.27	-1888.73	-1735.69	-2008.09	-2117.21
x	Adjustment of Opening Balance					
xi	CSS/CPS Deficit (-)/ Surplus(+)					
J.	CENTRAL ASSISTANCE	2307.34	591.23	1682.86	1114.26	1578.16
K.	STATE PLAN RESOURCES	15587.22	21331.07	24000.00	22633.77	26500.00

* includes Non Plan Capital Outlay also

** Excluding NCDC Loans

Table 2 (Contd..)

Table 2 (Contd..)
CONSOLIDATED STATEMENT OF RECEIPT AND EXPENDITURE

(₹ crore)

SI No	RECEIPTS & EXPENDITURE	2014-15	2015-16	2016-17	2016-17	2017-18
		Actual	Actual	B. E.	R. E.	B. E.
1	2	3	4	5	6	7
5	Total Debt Stock	135440.25	157370.33	176838.64	180921.23	207026.81
	<i>of which</i>					
	(i) Central Loans	7065.05	7234.71	8865.46	7923.09	9062.78
	(ii) Internal Debt	89067.91	102496.26	120068.13	119557.75	139646.01
	(iii) Small Savings	15899.66	21515.04	18906.66	24699.40	26867.97
	(iv) Provident Fund	19377.55	21592.82	23975.83	23654.85	25769.17
	(v) Others (Trust endowment, Insurance Pension Fund)	4030.08	4531.50	5022.56	5086.14	5680.88
6	Gross State Domestic Product (GSDP) #	526002	588336	659308	663358	747945
7	Fiscal Indicators					
i	Expenditure on Salaries	21410.92	23524.85	27742.01	27413.11	31909.91
ii	Expenditure on Pensions	11252.67	13062.86	15503.43	15403.58	18174.29
iii	Interest payments	9769.59	11110.62	12629.95	12386.74	13631.83
iv	Salaries and Pensions as % of States' Own Revenue(SOR)	76.83%	77.16%	73.33%	78.41%	76.52%
v	Salaries and Pensions as % of TRR	56.36%	53.00%	51.11%	53.11%	53.52%
vi	Salaries, Pensions & Interest as % of TRE	59.14%	60.62%	57.20%	58.38%	58.12%
vii	Salaries, Pensions & Interest as % of TRR	73.22%	69.10%	66.03%	68.47%	68.08%
viii	Interest Payments as % of TRE	13.62%	14.12%	12.93%	13.10%	12.43%
ix	Interest Payments as % of TRR	16.86%	16.09%	14.93%	15.36%	14.57%
x	Capital Expenditure as % of GSDP	0.96%	1.42%	1.56%	1.47%	1.33%
xi	Revenue Deficit as % of GSDP	2.65%	1.64%	1.98%	2.10%	2.14%
xii	Fiscal Deficit as % of GSDP	3.59%	3.03%	3.51%	3.53%	3.44%
xiii	Primary Deficit as % of GSDP	1.71%	1.14%	1.59%	1.67%	1.62%
xiv	Total Debt as % of GSDP	26.05%	26.75%	26.82%	27.27%	27.68%
xv	Revenue Deficit as % of Revenue Receipt	23.81%	13.99%	15.44%	17.29%	17.14%

GSDP projection is based on the data furnished by the Department of Economics & Statistics.

Table 3
IMPORTANT ITEMS OF RECEIPTS

SI No	RECEIPTS	(₹ crore)				
		2014-15 Actual	2015-16 Actual	2016-17 B. E.	2016-17 R. E.	2017-18 B. E.
1	2	3	4	5	6	7
	TOTAL(REVENUE + CAPITAL) RECEIPTS	82579.86	93058.69	121260.00	115786.14	132730.28
1	Share of Central Taxes	7926.29	12690.67	14282.00	15225.02	16891.75
2	Non-plan grants from Central Govt	1488.63	5177.36	4835.05	4806.05	3189.36
3	Devolution under CSS/CPS	3969.02	3684.10	6472.67	5930.09	7994.95
4	Formula based Central Assistance (Block loans)	752.47	531.35	1628.86	1060.26	1518.76
5	Other ACA (non-formula based)	0.00	0.00	0.00	0.00	0.00
6	Share of loans against small savings	1132.10	1455.20	600.00	600.00	600.00
7	SLR (based) Market Borrowings	13200.00	15000.00	18985.64	19687.00	24518.00
8	Negotiated Loans (Entering Consolidated Fund)	773.52	686.38	1160.00	1077.75	1072.00
9	Bonds Entering Public Account	0.00	0.00	0.00	0.00	0.00
10	Sales Tax and VAT	27908.33	30736.78	37452.98	35164.07	42187.57
11	Excise	1777.42	1964.15	2397.36	2408.07	2945.34
12	Motor Vehicles & Passenger Tax	2364.95	2814.30	3406.49	3247.38	3890.64
13	Stamps & Registration	2659.02	2877.73	3469.41	2986.70	3489.80
14	Luxury & Entertainment Tax	212.97	229.65	281.32	260.71	317.76
15	State's Non-Tax Revenue	7283.69	8425.49	11359.52	10057.31	12037.79
16	Others	11131.44	6785.52	14928.70	13275.73	12076.57

Table 4
IMPORTANT ITEMS OF EXPENDITURE

SI No.	EXPENDITURE	(₹ crore)				
		2014-15 Actual	2015-16 Actual	2016-17 B. E.	2016-17 R. E.	2017-18 B. E.
1	2	3	4	5	6	7
	TOTAL (REVENUE+ CAPITAL) EXPENDITURE	82586.88	93092.49	121971.38	116097.23	133207.95
1	Salaries	21410.92	23524.85	27742.01	27413.11	31909.91
	<i>of which</i>					
	Government (including Teachers in Govt. Institutions)	14796.55	16384.05	19563.17	19374.77	22695.80
	Teachers (Private Aided Institutions - teaching grant)	6614.37	7140.80	8178.84	8038.34	9214.11
2	Wages	278.18	308.08	361.44	381.24	445.05
3	Office Expenses	181.48	199.48	229.68	246.72	252.92
4	Travel Allowances	118.33	106.90	130.29	132.28	132.08
5	Rent	32.17	38.25	37.79	55.36	46.44
6	Motor Vehicles	24.90	62.98	20.24	22.14	24.07
7	Petroleum, Oil & Lubricant	77.60	66.28	75.12	79.01	79.21
8	Maintenance	31.00	63.11	62.81	146.14	212.97
9	Materials & Supplies	112.58	155.91	143.95	142.66	175.83
10	Machinery & Equipment	65.12	64.04	95.31	79.37	108.23
11	Minor Works	57.28	70.00	112.6	86.00	127.49
12	Major works	1017.72	1915.99	679.45	1631.63	802.24
13	Investment	0.00	0.00	0.00	0.00	0.00
14	Loans (Lending as well as repayment)*	6585.86	6902.99	14715.37	12793.12	14522.59
15	Interest	9769.59	11110.62	12629.95	12386.74	13631.83
16	Pensions	11252.67	13062.86	15503.43	15403.58	18174.29
17	Others	31571.50	35440.17	49431.94	45098.14	52562.81

* including public debt repayment

Table - A-5
PAST FISCAL FRAMEWORK

(₹ crore)

Sl. No.	Item	2000-'01	2007-'08	2008-'09	2009-'10	2010-'11	2011-'12	2012-'13	2013-'14	2014-'15	2015-'16
1	Total Revenue	8731	21107	24512	26109	30991	38010	44137	49177	57950	69033
2	Own Revenue	6529	14879	17549	19477	23652	28311	34275	37570	42516	47421
3	From Centre	2202	6228	6963	6632	7338	9700	9862	11607	15434	21612
4	Total Expenditure	12455	26366	29919	31730	38029	49898	58092	66244	76744	87032
5	Revenue	11878	24892	28224	31132	34665	46045	53489	60485	71746	78689
6	Capital	577	1475	1696	2059	3364	3853	4603	5759	4998	8342
7	Revenue Deficit	3147	3785	3712	5023	3674	8034	9351	11309	13796	9657
8	Fiscal Deficit	3878	6100	6346	7872	7730	12815	15002	16944	18642	17818
9	Interest payments	2257	4330	4660	5292	5690	6294	7205	8265	9770	11111
10	Primary Deficit (surplus + / deficit -)	-1621	-1771	-1687	-2579	-2041	-6521	-7798	-8679	-8872	-6708
11	Total Debt	23919	55410	63270	70969	78673	89418	103561	119009	135440	157370
12	GSDP	79015	175141	202783	231999	286834	364048	412313	465041	526002	588336

Table A-6
AS PERCENTAGE OF GSDP

Sl. No.	Item	2000-'01	2007-'08	2008-'09	2009-'10	2010-'11	2011-'12	2012-'13	2013-'14	2014-'15	2015-'16
1	Total Revenue	11.05	12.05	12.09	11.25	10.80	10.44	10.70	10.57	11.02	11.73
2	Own Revenue	8.26	8.50	8.65	8.40	8.25	7.78	8.31	8.08	8.08	8.06
3	From Centre	2.79	3.56	3.43	2.86	2.56	2.66	2.39	2.50	2.93	3.67
4	Total Expenditure	15.76	15.05	14.75	13.68	13.26	13.71	14.09	14.24	14.59	14.79
5	Revenue	15.03	14.21	13.92	13.42	12.09	12.65	12.97	13.01	13.64	13.37
6	Capital	0.73	0.84	0.84	0.89	1.17	1.06	1.12	1.24	0.95	1.42
7	Revenue Deficit	3.98	2.16	1.83	2.17	1.28	2.21	2.27	2.43	2.62	1.64
8	Fiscal Deficit	4.91	3.48	3.13	3.39	2.70	3.52	3.64	3.64	3.54	3.03
9	Interest payments	2.86	2.47	2.30	2.28	1.98	1.73	1.75	1.78	1.86	1.89
10	Primary Deficit	2.05	1.01	0.83	1.11	0.71	1.79	1.89	1.87	1.69	1.14
11	Total Debt	30.27	31.64	31.20	30.59	27.43	24.56	25.12	25.59	25.75	26.75

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

REVENUE ACCOUNT OF THE STATE BUDGET
The Revenue Budget 2017-18 (Budget Estimate)

The Fiscal operations (Revenue Account) of the State during 2017-18 are estimated to yield revenue of ₹ 93585 crore and result in expenditure of ₹ 109628 crore leaving a deficit of ₹ 16043 crore.

Table A-7
State Budget (Revenue Account) 2017-18 Budget Estimate

(₹ crore)	
Total Revenue Receipts	93585
Total Revenue Expenditure	109628
Revenue Deficit	16043

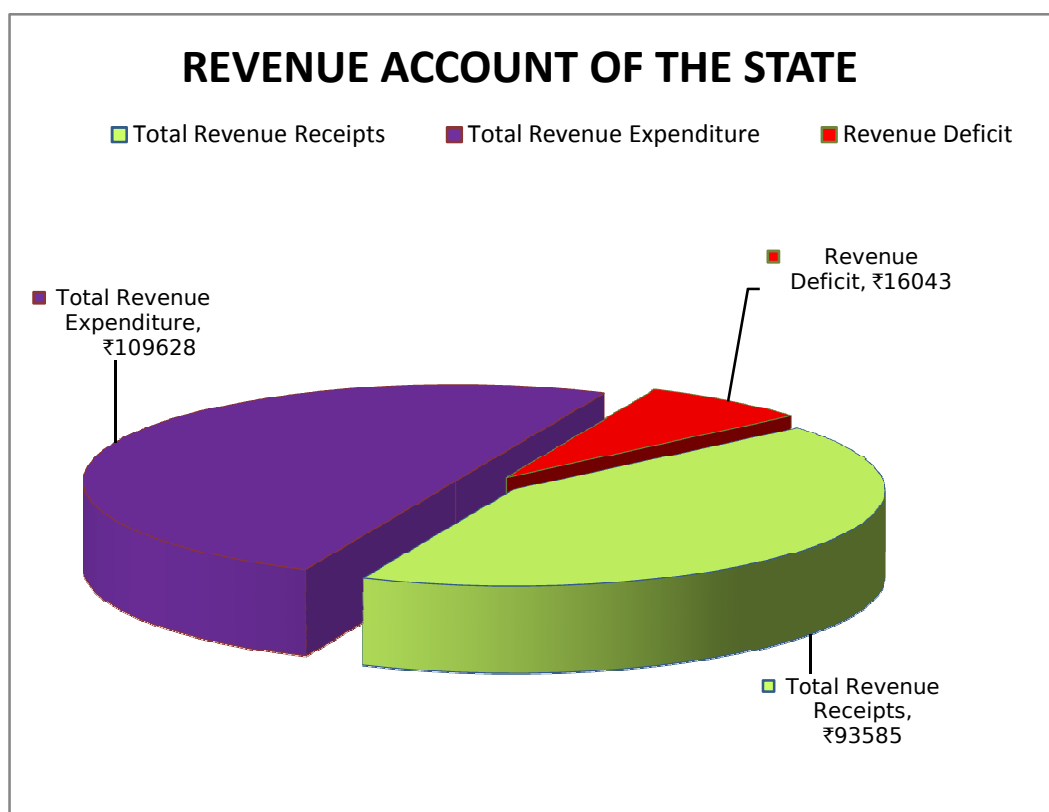
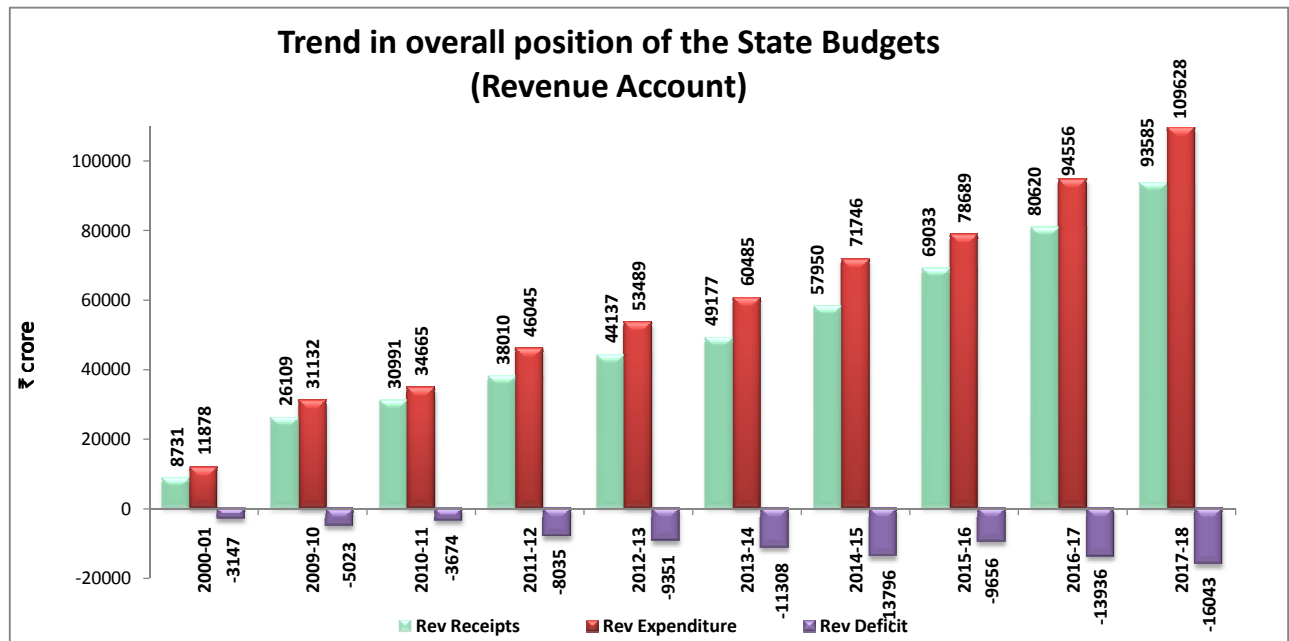


Table A-8
TREND IN OVERALL POSITION OF THE STATE BUDGETS
(Revenue Account)

Item	Accounts								R. E.	B. E.
	2000-01	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1	2	4	5	6	7	8	9	9	10	11
Revenue Receipts	8731	26109	30991	38010	44137	49177	57950	69033	80620	93585
Revenue Expenditure	11878	31132	34665	46045	53489	60485	71746	78689	94556	109628
Surplus (+)/Deficit (-)	-3147	-5023	-3674	-8035	-9351	-11308	-13796	-9656	-13936	-16043

Amount rounded to Crore



REVENUE AND EXPENDITURE OF THE STATE FOR 2017-18 (Budget Estimates)

REVENUE

During the financial year 2017-18 the revenue of the State is estimated at ₹ 93585 crore, out of which ₹ 16891.75 crore is the Share of Central Taxes, ₹ 11243.71 crore is grant from the Centre, ₹ 53411.49 crore is receipts from State Taxes and Duties and ₹ 12037.79 crore is States' own Non Tax Revenue.

EXPENDITURE

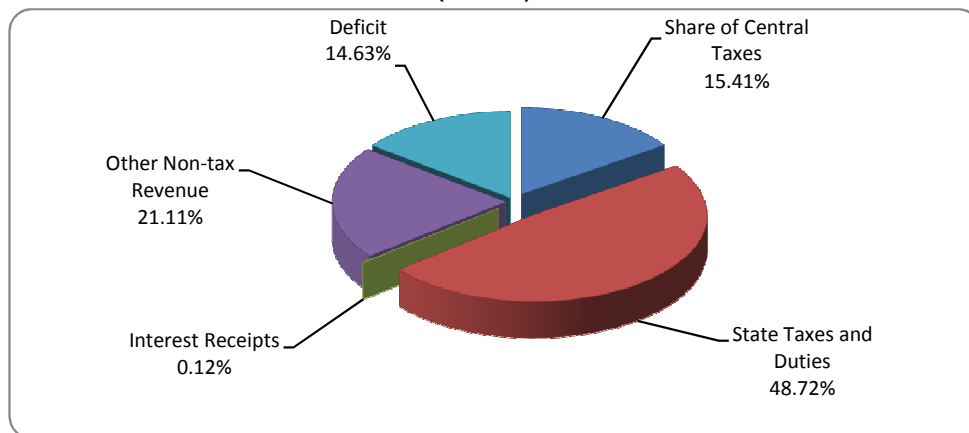
Out of the total estimated expenditure of ₹ 109628 crore during 2017-18, ₹ 60369.03 crore is for Developmental purposes, ₹ 13631.83 crore is for servicing the debt of the State, ₹ 13922.24 crore is for Administrative Services and ₹ 1863.94 crore for collection of Taxes and Duties.

Table A-9
THE STATE BUDGET 2017-18 -REVENUE ACCOUNT
Budget Estimates 2017-18

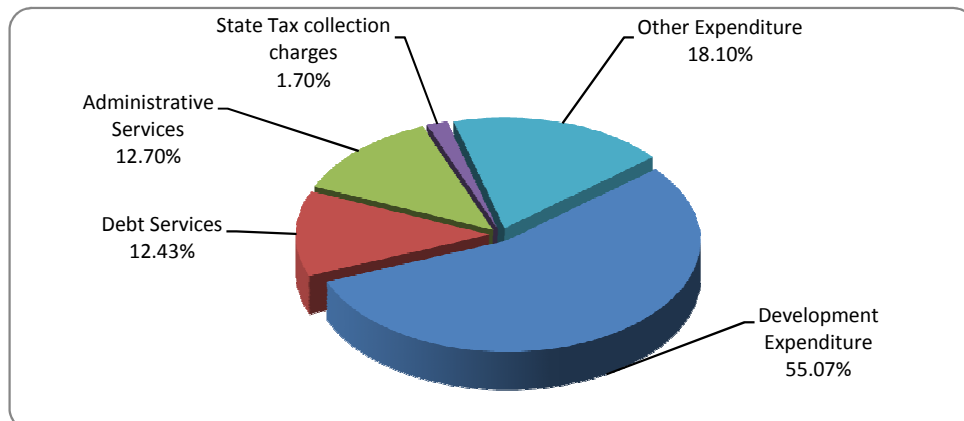
Revenue Receipts			Revenue Expenditure		
	₹ crore	%		₹ crore	%
1 Taxes and Duties	70303.24	64.13	1 Development Expenditure	60369.03	55.07
a) Share of Central Taxes	16891.75	15.41	a) Social & Development Services	47925.91	43.72
b) State Taxes and Duties	53411.49	48.72	b) Others*	12443.11	11.35
2 Non Tax Revenue	23281.50	21.24	2 Debt Services	13631.83	12.43
a) Interest Receipts	135.63	0.12	3 Administrative Services	13922.24	12.70
b) Other Non-tax Revenue	23145.87	21.11	4 State Tax collection charges	1863.94	1.70
			5 Other Expenditure	19840.84	18.10
Total	93584.74	85.37	Total	109627.88	100.00
Deficit	16043.14	14.63	Surplus	0	0.00
Grand Total	109627.88	100.00	Grand Total	109627.88	100.00

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

SOURCE OF A RUPEE (2017-18)-REVENUE ACCOUNT



EXPENDITURE OF A RUPEE (2017-18)-REVENUE ACCOUNT



TREND IN REVENUE RECEIPTS 2000-01 & 2010-11 to 2017-18

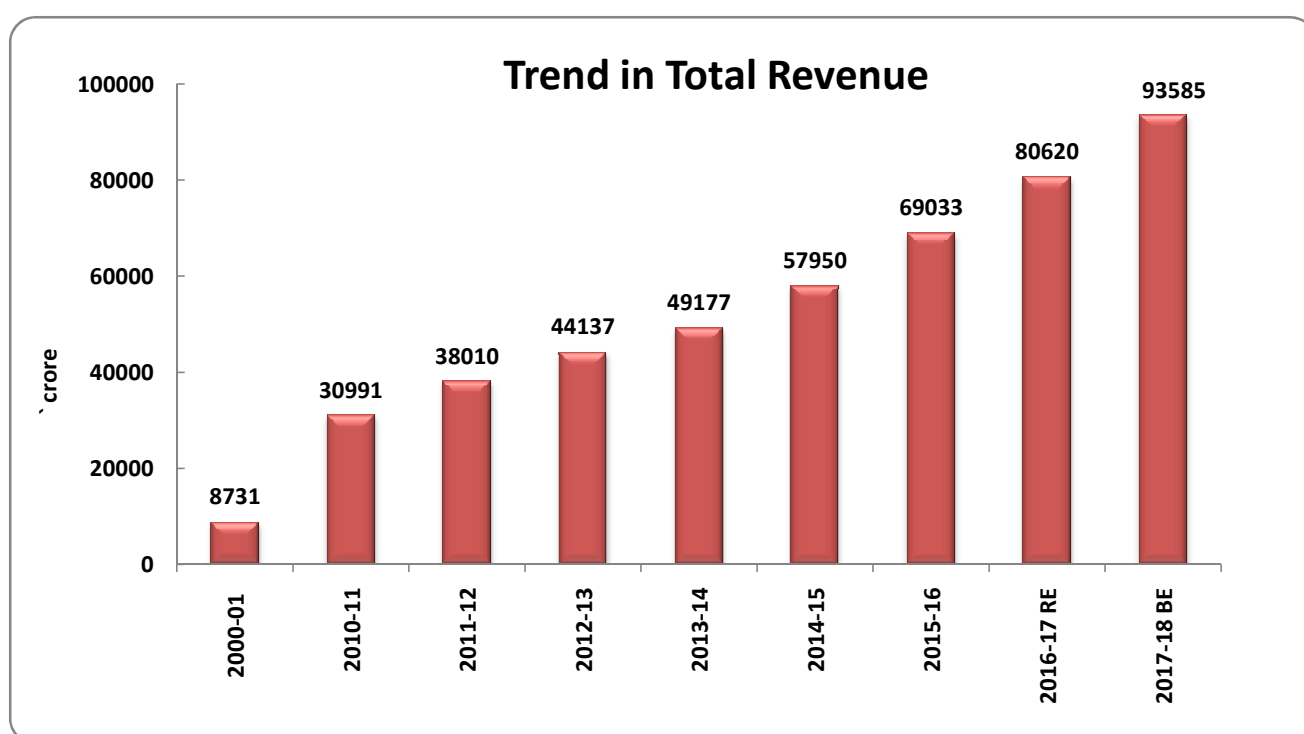
The total estimated Revenue Receipts of ₹ 93584.74 crore in 2017-18 (B.E) is higher by ₹ 12964.65 crore in comparison with 2016-17 (RE) and ₹ 84853.88 crore more than the corresponding figure in 2000-01.

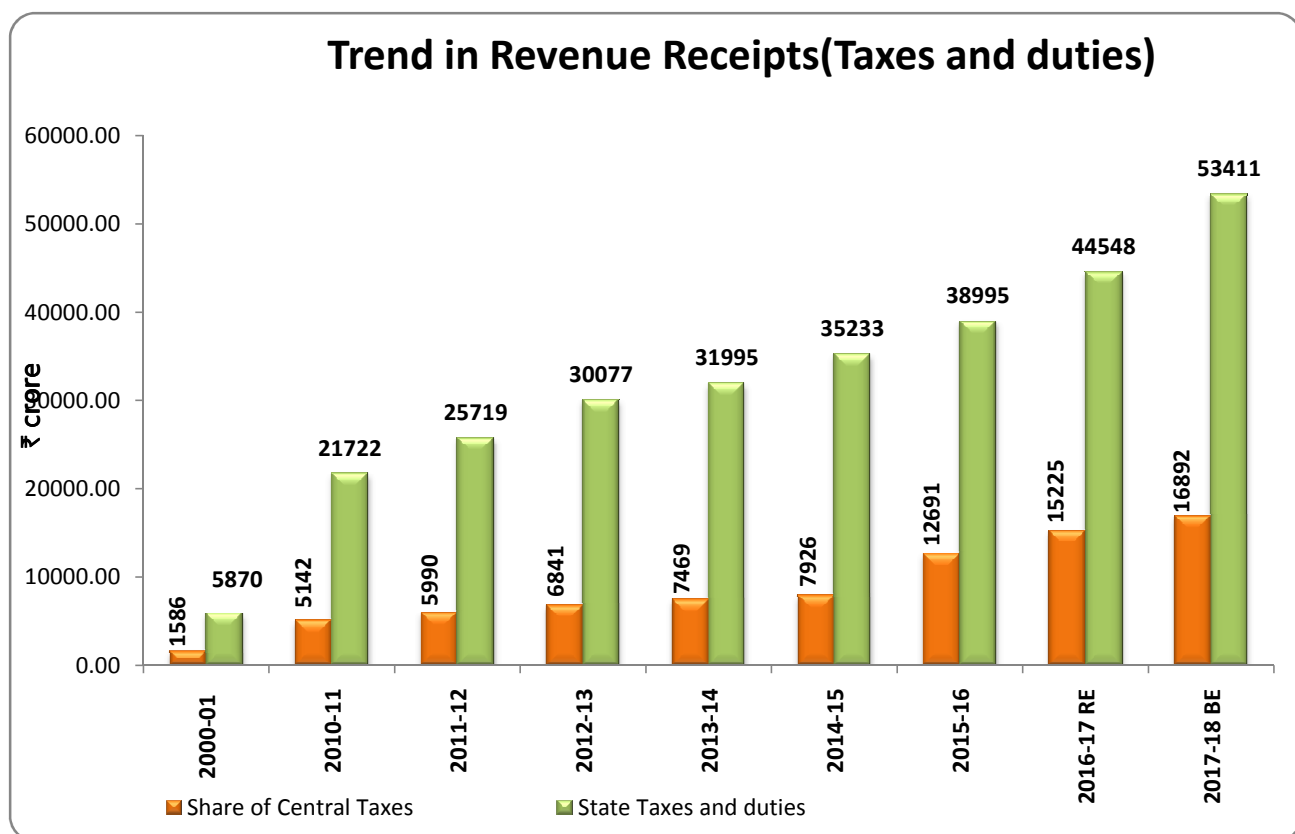
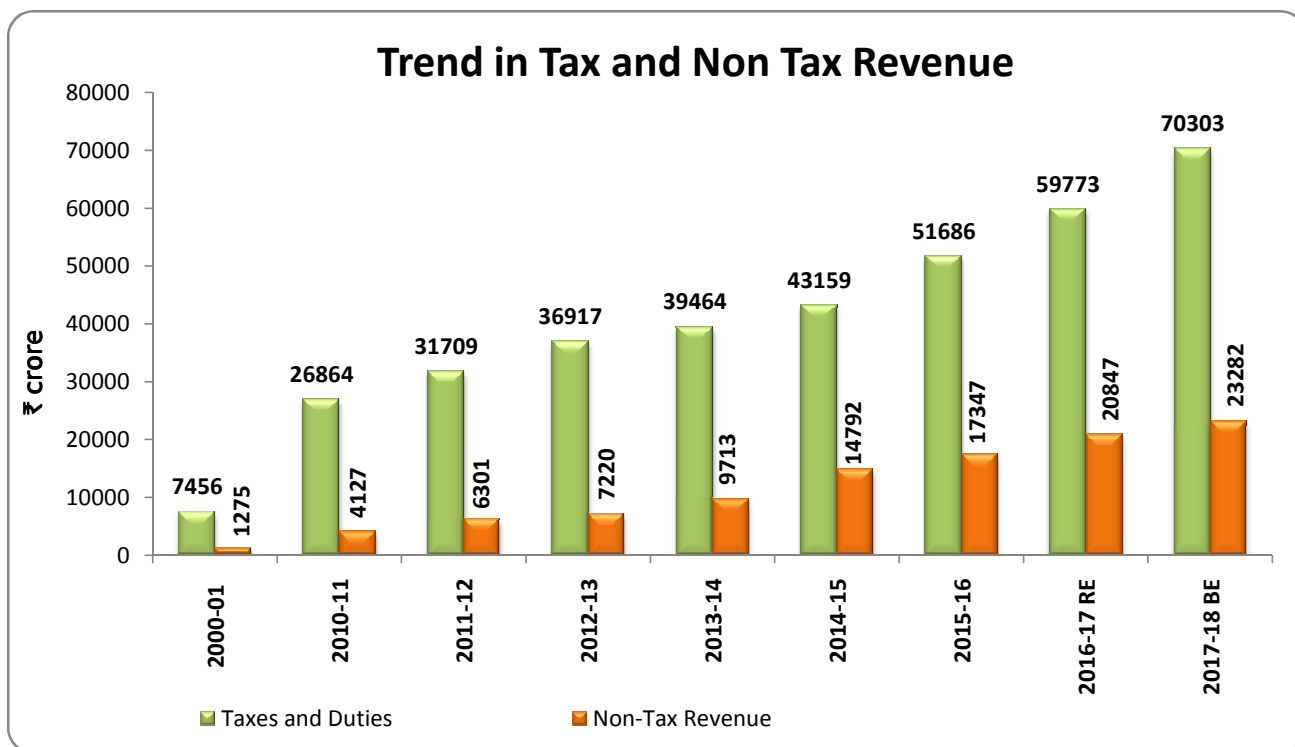
Out of the total estimated Revenue receipts, ₹16891.75 crore is the Share of Taxes and Duties and ₹23281.50 crore is Share of Non-Tax Revenue .Receipts from taxes and duties during 2017-18 form 75.12 % and Non-Tax Revenue 24.88 % of the total revenue. The corresponding figures for the year 2016-17 (RE) are 74.14 % and 25.86% .The tax has increased by 842.92% and Non-Tax Revenue by 1726.01% from the year 2000-01.

Table A-10
TREND IN REVENUE RECEIPTS 2000-01& 2010-11 to 2017-18

(₹ crore)

Item	Accounts							R. E.	B. E.
	2000-01	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1	2	3	4	5	6	7	8	9	10
I. Taxes and Duties	7455.87	26863.54	31708.96	36917.26	39463.70	43158.79	51685.82	59772.65	70303.24
Percentage to total	85.40	86.68	83.42	83.64	80.25	74.48	74.87	74.14	75.12
Index	100	360	425	495	529	579	693	802	943
(I)Share of Central Taxes	1585.61	5141.85	5990.36	6840.65	7468.68	7926.29	12690.67	15225.02	16891.75
Percentage to total	18.16	16.59	15.76	15.50	15.19	13.68	18.38	18.88	18.05
(ii)State Taxes and Duties	5870.26	21721.69	25718.60	30076.61	31995.02	35232.50	38995.15	44547.63	53411.49
Percentage to total	67.24	70.09	67.66	68.14	65.06	60.80	56.49	55.26	57.07
II. Non-tax Revenue	1274.99	4127.41	6301.40	7220.04	9713.24	14791.68	17346.84	20847.45	23281.50
Percentage to total	14.60	13.32	16.58	16.36	19.75	25.52	25.13	25.86	24.88
Index	100	324	494	566	762	1160	1361	1635	1826
(I)Interest Receipts	36.81	171.47	136.49	172.41	149.46	102.15	105.03	128.38	135.63
Percentage to total	0.42	0.55	0.36	0.39	0.30	0.18	0.15	0.16	0.14
(ii)Other non-tax Revenue	1238.18	3955.94	6164.91	7047.63	9563.78	14689.53	17241.81	20719.07	23145.87
Percentage to total	14.18	12.76	16.22	15.97	19.45	25.35	24.98	25.70	24.73
III. Total Revenue	8730.86	30990.95	38010.36	44137.30	49176.94	57950.47	69032.66	80620.09	93584.74
Index	100	355	435	506	563	664	791	923	1072





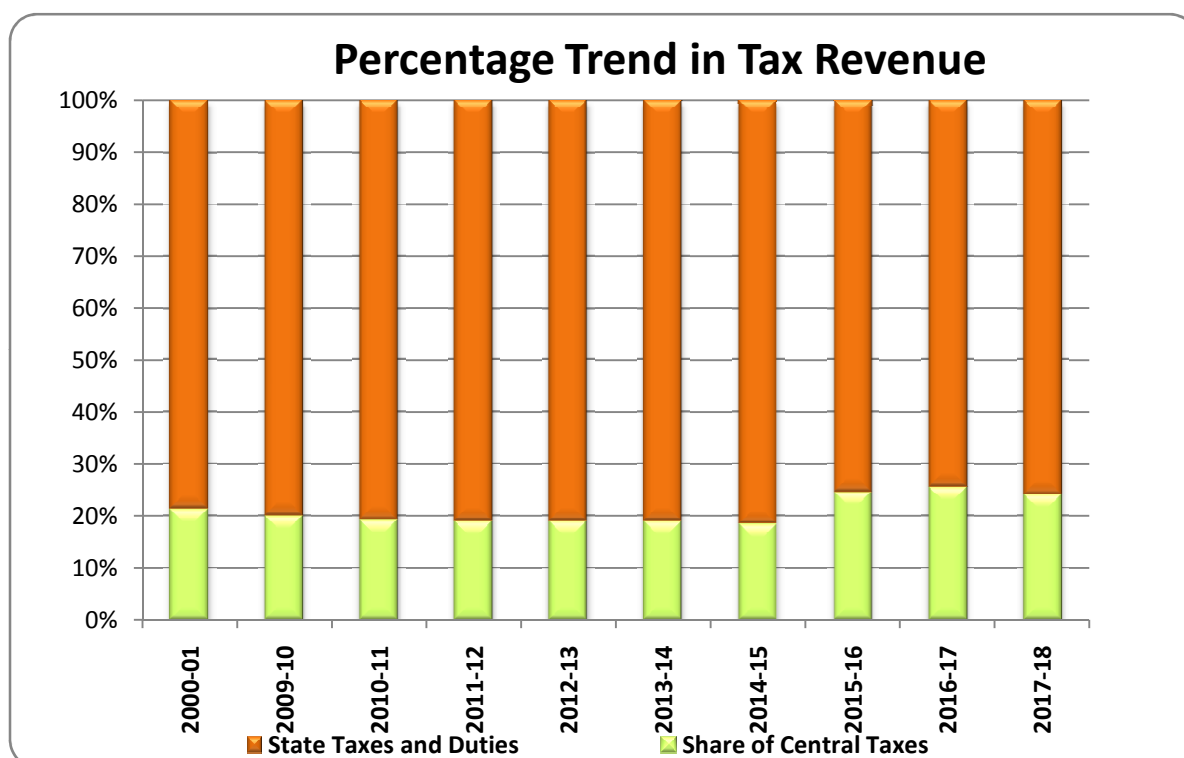
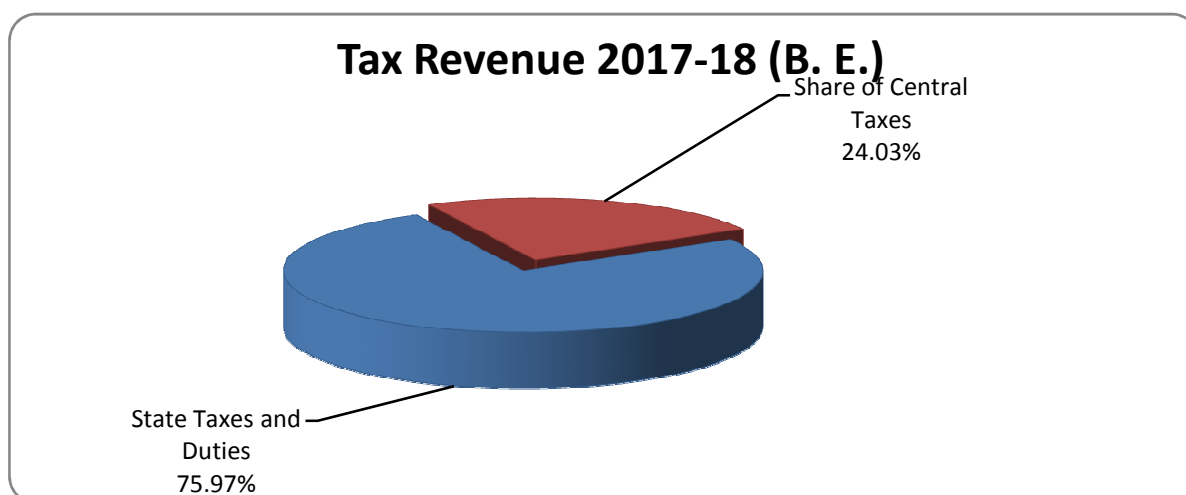


Table A-11
TAX REVENUE 2017-18 (Budget Estimate)

	(₹ in crore)	%
I. Total Tax Revenue	70303.24	100.00
(a) Share of Central Taxes	16891.75	24.03
(b) State Taxes and Duties	53411.49	75.97
II. Percentage of Total Tax Revenue to Total Revenue	93584.74	75.12

TREND IN TAX REVENUE

The State's share of Central Taxes during 2017-18 is estimated at ₹16891.75 crore. Receipt from State's taxes and duties during 2017-18 show an increase of ₹8863.86 crore over the receipts 2016-17(RE). From the Table (A-12), it will be seen that share of State taxes and duties to Total Tax Revenue has decreased from 78.73% in 2000-01 to 75.97% in 2017-18 BE and in respect of the share of Central Taxes there has been an increase from 21.27% in 2000-01 to 24.03% in 2017-18 BE.

**Table A-12
TREND IN TAX REVENUE**

(In Percentage)

Item	Accounts								R. E.	B. E.
	2000-01	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1	2	3	4	5	6	7	8	9	10	11
Total Tax Revenue	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
(a) Percentage Share of Central Taxes	21.27	19.97	19.14	18.89	18.93	18.93	18.37	24.55	25.47	24.03
(b) Percentage Share of State Taxes and Duties	78.73	80.03	80.86	81.11	81.07	81.07	81.63	75.45	74.53	75.97

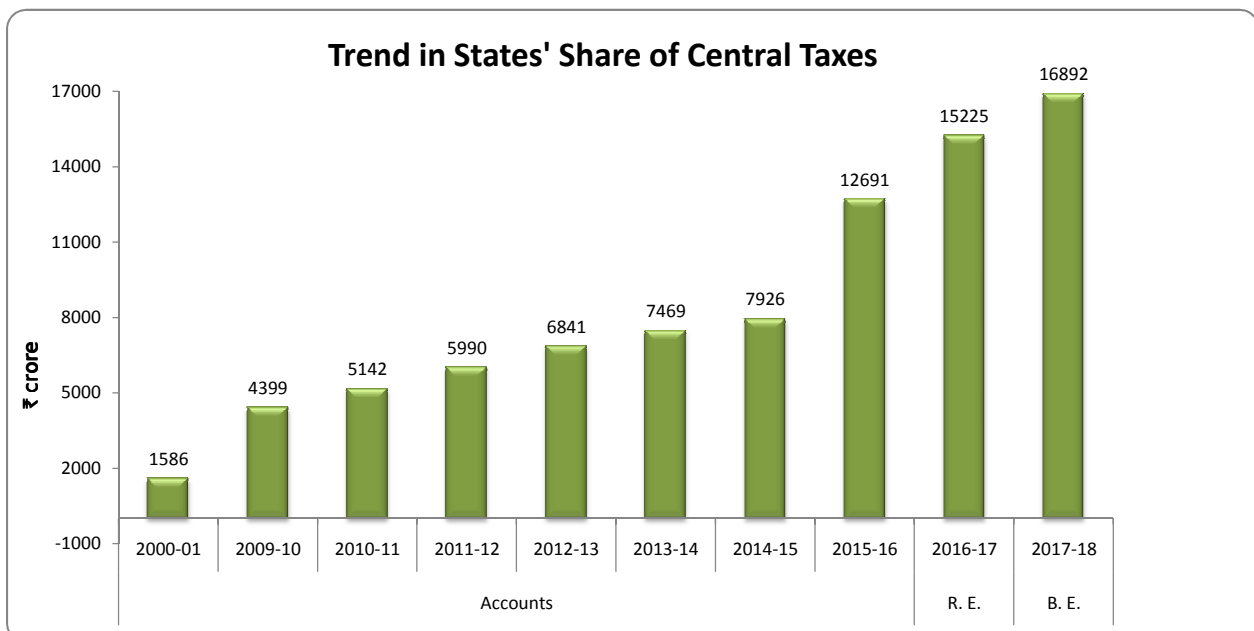
**TABLE - A-13
STATE'S SHARE OF CENTRAL TAXES**

Item	₹ crore				Percentage
	2014-15	2015-16	2016-17	2017-18	
	Accounts	Accounts	R. E.	B. E.	
1	2	3	4	5	6
1. Corporation Tax	2767.88	4001.37	4716.48	4984.75	29.51%
2. Tax on Income other than Corporation Tax	1976.54	2783.33	3632.94	4357.96	25.80%
3. Other Taxes on Income and Expenditure	0.07	0.09	0.00	0.00	0%
4. Taxes on Wealth	7.47	0.89	-0.15	-0.15	0%
5. Customs	1281.91	2031.61	2101.68	2379.19	14.08%
6. Union Excise Duties	723.84	1688.82	2338.60	2486.93	14.72%
7. Service Tax	1168.58	2175.85	2435.47	2683.07	15.88%
8. Other Taxes and Duties on Commodities and Services	0.00	8.71	0.00	0.00	0%
Total	7926.29	12690.67	15225.02	16891.75	100%

**Table A-14
TREND IN THE STATE'S SHARE OF CENTRAL TAXES**

(₹ crore)

Item	Accounts								R. E.	B. E.
	2000-01	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1	2	3	4	5	6	7	8	9	10	11
Share of Income Tax	417.80	1008.40	1062.05	1197.69	1471.08	1653.94	1976.54	2783.33	3632.94	4357.96
Index	100	241	254	287	352	396	473	666	870	1043
Percentage to total	26.35	22.9245	20.66	19.99	21.50	22.15	24.94	21.93	23.86	25.80
Share of Other Union Taxes & Duties	1167.81	3390.38	4079.80	4792.67	5369.57	5814.74	5949.75	9907.34	11592.08	12533.79
Index	100	290	349	410	460	498	509	848	993	1073
Percentage to total	73.65	77.08	79.34	80.01	78.50	77.85	75.06	78.07	76.14	74.20
Total	1585.61	4398.78	5141.85	5990.36	6840.65	7468.68	7926.29	12690.67	15225.02	16891.75
Index	100	277	324	378	378	471	500	800	960	1065



STATE TAXES AND DUTIES 2017-18 (BUDGET ESTIMATE)

During the financial year 2017-18 the total receipts from State Taxes and Duties are estimated at ₹ 53411.49 crore. Of this, revenue from Sales Tax and VAT form 78.99%, from Stamps and Registration is 6.53% and State Excise duty 5.51%.

Table A-15

STATE TAXES AND DUTIES 2017-18

Item	₹ crore	%
1	2	3
A. Taxes on income and expenditure	6.13	0.01%
(1) Taxes on Agricultural income	6.13	0.01%
B. Taxes on property and capital transactions	3868.56	7.24%
(1) Land Revenue	193.52	0.36%
(2) Stamps and Registration	3489.80	6.53%
(3) Other taxes on property other than agricultural land	185.25	0.35%
C. Taxes on Commodities and Services	49536.80	92.75%
(1) State Excise	2945.34	5.51%
(2) Sales Tax and VAT	42187.57	78.99%
(3) Taxes on vehicles	3890.64	7.28%
(4) Taxes on goods and passengers	0.03	0%
(5) Taxes and duties on electricity	195.45	0.37%
(6) Other Taxes and Duties	317.77	0.59%
D. Total (A+B+C)	53411.49	100%

Table A-16

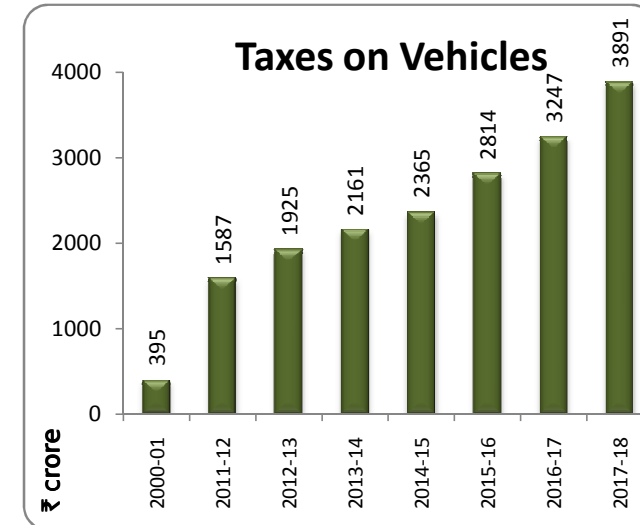
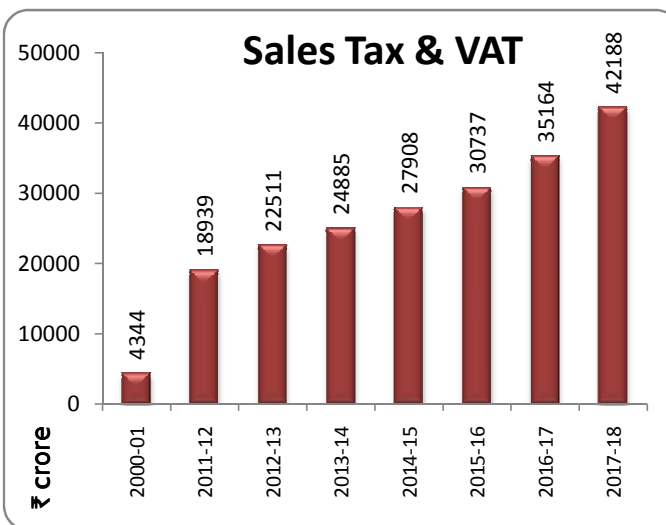
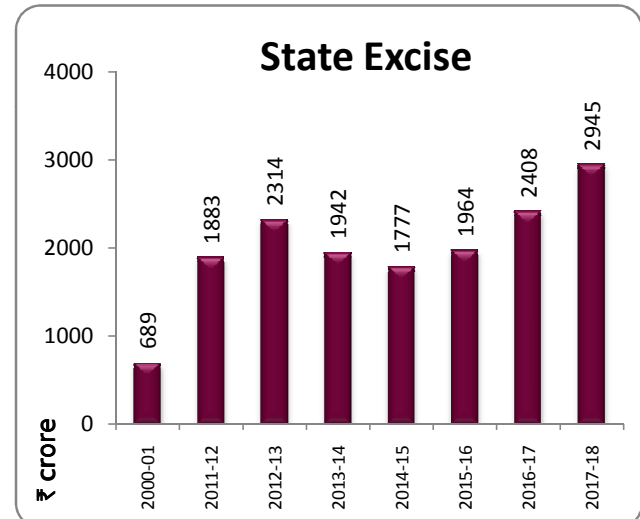
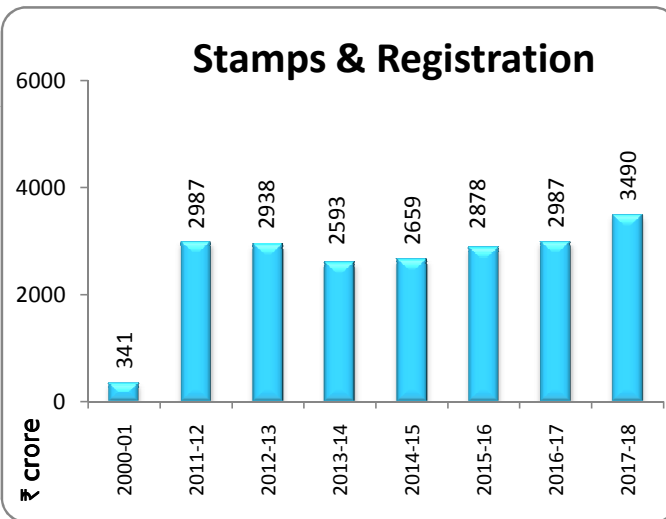
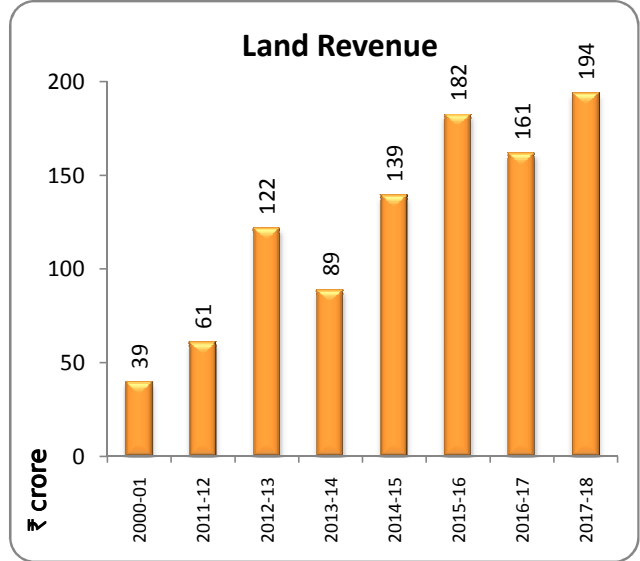
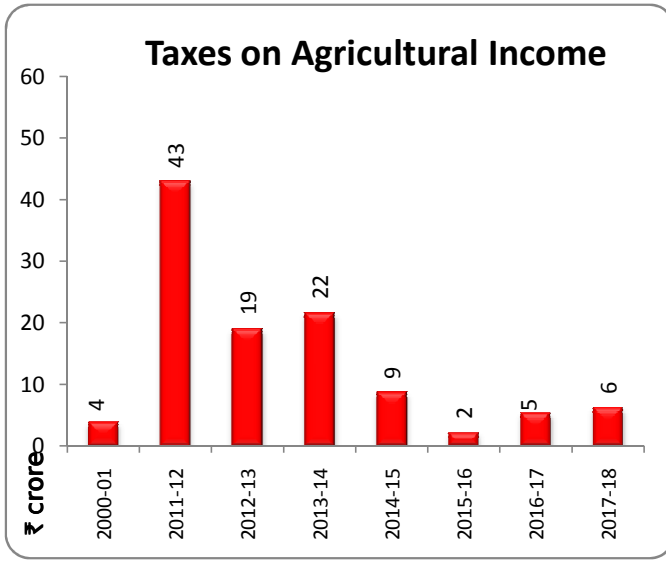
TREND IN STATE TAXES AND DUTIES

(₹ crore)

Sl. No.	Item	Accounts						R. E	B. E
		2000-01	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1	2	3	4	5	6	7	8	9	10
1	Taxes on Agricultural Income	3.83	42.86	18.92	21.55	8.60	2.01	5.20	6.13
	Percentage to total	0.07	0.17	0.06	0.07	0.02	0.01	0.01	0.01
2	Land Revenue	39.35	60.75	121.58	88.78	139.03	182.28	161.43	193.52
	Percentage to total	0.67	0.24	0.40	0.28	0.39	0.47	0.36	0.36
3	Stamps & Registration	341.10	2986.56	2938.37	2593.29	2659.02	2877.73	2986.70	3489.80
	Percentage to total	5.81	11.61	9.77	8.11	7.55	7.38	6.70	6.53
4	State Excise Duties	688.94	1883.18	2313.95	1941.72	1777.42	1964.15	2408.07	2945.34
	Percentage to total	11.74	7.32	7.69	6.07	5.04	5.04	5.41	5.51
5	Sales Tax & VAT	4344.33	18938.83	22511.09	24885.25	27908.33	30736.78	35164.07	42187.57
	Percentage to total	74.01	73.64	74.85	77.78	79.21	78.82	78.94	78.99
6	Taxes on vehicles	394.85	1587.13	1924.62	2161.09	2364.95	2814.30	3247.38	3890.64
	Percentage to total	6.73	6.17	6.40	6.75	6.71	7.22	7.29	7.28
7	Taxes on goods and passengers	0.01	0.00	0.00	0.00	0.00	0.01	0.02	0.03
	Percentage to total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Taxes and Duties on Electricity	14.92	21.28	24.71	42.25	48.71	57.66	156.93	195.45
	Percentage to total	0.25	0.08	0.08	0.13	0.14	0.15	0.35	0.37
9	* Other taxes and Duties on Commodities & services	42.93	198.00	223.37	261.08	326.44	360.22	417.83	503.02
	Percentage to total	0.73	0.77	0.74	0.82	0.93	0.92	0.94	0.94
10	Total (1 to 9)	5870.26	25718.59	30076.60	31995.02	35232.50	38995.15	44547.63	53411.49
	Index	100	438	512	545	600	664	759	910

* Includes other taxes on income and expenditure (Employment tax etc.) taxes on immovable property other than agricultural land (building tax) and other taxes and duties on commodities and services.

TREND IN STATE TAXES AND DUTIES



**Table A - 17
NON-TAX REVENUE 2017-18
(BUDGET ESTIMATE)**

		₹ crore
SI No	Item	2017-18 B. E.
A	General Services	9964.12
1	Police	110.61
2	Administrative Services	316.88
3	Miscellaneous General Services	9395.86
4	Others	140.78
B	Social Services	609.65
1	Education, Sports and Culture	340.49
2	Medical and Public Health	219.01
3	Labour and Employment	33.77
4	Others	16.39
C	Economic Services	1211.39
1	Forestry and Wild life	404.89
2	Co-operation	191.47
3	Non ferrous Mining & Metalurgical industries	202.51
4	Others	412.53
D	Dividends and Profits	252.63
1	Interest receipts	135.63
2	Dividends and Profits	117.00
E	Grant in aid from Central Government	11243.71
1	Non-Plan grants	3189.36
2	Grants for State Plan Schemes	59.40
3	Grants for Centrally sponsored schemes	7958.93
4	Grants for Central Plan Schemes	36.02
Total Non-Tax Revenue (A+B+C+D+E)		23281.50

**Table A-18
TREND IN NON-TAX REVENUE**

										₹ crore	
SI No	Item	Accounts								R. E	B. E
		2000-01	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	
1	2	3	5	6	7	8	9	9	10	11	
A	Receipts from major items	181.66	399.48	341.86	357.32	504.06	441.64	516.06	624.83	711.89	
1	Forest	141.24	274.10	220.52	237.33	329.95	300.40	283.04	347.48	404.89	
2	Irrigation Works	3.82	8.27	13.74	14.74	11.88	9.46	12.67	29.02	31.27	
3	Civil Works	19.08	36.37	33.82	50.68	55.37	49.22	117.23	125.79	141.22	
4	Scientific Research and Tourism	4.88	5.28	6.34	6.42	6.28	8.38	12.89	16.42	17.51	
5	Dividends etc., from Commercial and other undertakings	12.64	75.46	67.44	48.15	100.58	74.18	90.23	106.12	117.00	
	Index of A	100	220	188	197	277	243	284	344	392	
B	Others	477.43	1531.31	2250.32	3841.21	5070.97	6842.04	7909.43	9432.48	11325.90	
1	Debt Services (Interest)	36.81	171.47	136.49	172.41	149.46	102.15	105.03	128.38	135.63	
2	Administrative Services*	58.68	161.86	174.10	195.92	231.98	280.83	385.02	366.47	437.98	
3	Social and Developmental services**	165.07	368.81	415.86	472.79	630.08	670.75	772.33	960.26	1064.42	
4	Miscellaneous***	216.87	829.17	1523.87	3000.08	4059.45	5788.32	6647.05	7977.36	9687.87	
	Index of B	100	321	471	805	1062	1433	1657	1976	2372	
C	Grant-in-aid from the Central Government	615.90	2196.62	3709.22	3021.53	4138.21	7507.99	8921.35	10790.14	11243.71	
1	Non-plan Grants	118.18	490.06	957.54	551.12	1679.4	1488.63	5177.36	4806.05	3189.36	
2	Grants for State Plan	220.29	934.22	1380.17	1269.8	1154.23	2050.34	59.88	54.00	59.40	
3	Grants for Central Plan	26.74	43.20	73.89	59.89	86.58	52.15	126.10	97.48	36.02	
4	Grants for Centrally sponsored schemes	209.90	729.13	1297.61	1140.72	1218	3916.87	3558.00	5832.61	7958.93	
5	Grants for Special Plan Scheme	40.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Index of C	100	357	602	491	672	1219	1449	1752	1826	
Total Non-tax Revenue (A+B+C)		1274.99	4127.41	6301.40	7220.05	9713.24	14791.68	17346.84	20847.45	23281.50	
	Index	100	324	494	566	762	1160	1361	1635	1826	

Note: * Consists of Administration of Justice, Jails, Police and Miscellaneous Departments.

** Includes Edn, Medical and Public Health, Agri, Rural Development, Animal Husbandry, Co-operation, Industries, Community Development, etc. and Miscellaneous Social Development Organisations.

*** Includes Ports and Light Houses and recoveries towards Pensions etc., Stationery and Printing, Misc and extraordinary receipts.

EXPENDITURE MET FROM REVENUE 2017-18 (BUDGET ESTIMATE)

Estimate of Expenditure under the Revenue Account for 2017-18 comes to ₹ 109627.89 crore which is ₹ 15072.26 crore, ie.15.94 % higher than the Revised Estimate of the expenditure incurred under the Revenue Account during the year 2016-17 . During 2017-18, the share of development expenditure comes to ₹ 60369.03 crore ie.55.07%, which is higher than 2016-17 (R.E.) by ₹ 8863.21 crore, ie.17.21 % higher. Non-development expenditure is ₹ 49258.86 crore, ie.44.93%, which is higher than 2016-17 (R. E.) by ₹ 6209.05 crore, ie. 14.42% higher.

Table A-19
REVENUE EXPENDITURE 2017-18 (BUDGET ESTIMATE)

	₹ crore	%
1. Development Expenditure	60369.03	55.07%
2. Non-Development Expenditure	49258.86	44.93%
3. Total Expenditure	109627.89	100%

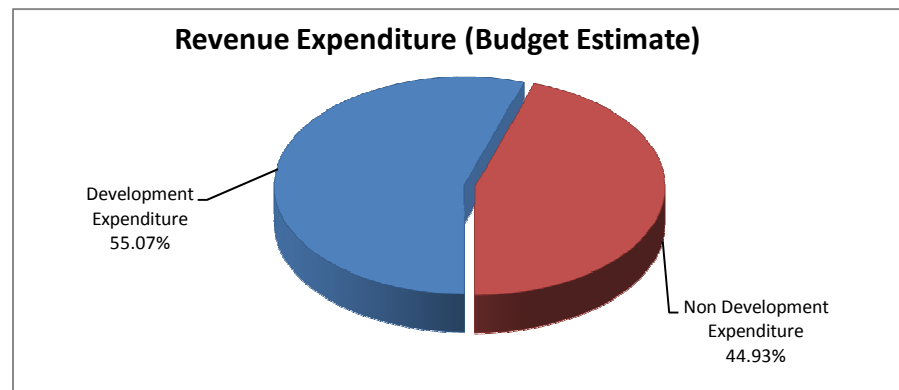


Table A-20
TREND IN REVENUE EXPENDITURE

Item	Accounts								R. E.	B. E.
	2000-01	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1. Development Expenditure	6396.50	16908.60	18918.58	25069.84	29889.04	32921.10	39182.19	41762.67	51505.82	60369.03
Percentage to total	53.85	54.31	54.58	54.45	55.88	52.16	54.61	53.07	54.47	55.07
2. NonDevelopment Expenditure	5481.42	14223.78	15746.23	20974.78	23599.70	27564.40	32564.24	36926.80	43049.80	49258.86
Percentage to total	46.15	45.69	45.42	45.55	44.12	47.84	45.39	46.93	45.53	44.93
3. Total	11877.92	31132.38	34664.81	46044.62	53488.74	60485.50	71746.43	78689.47	94555.62	109627.89
* Index	100	262	292	388	450	531	604	662	796	923

* Base year 2000-01

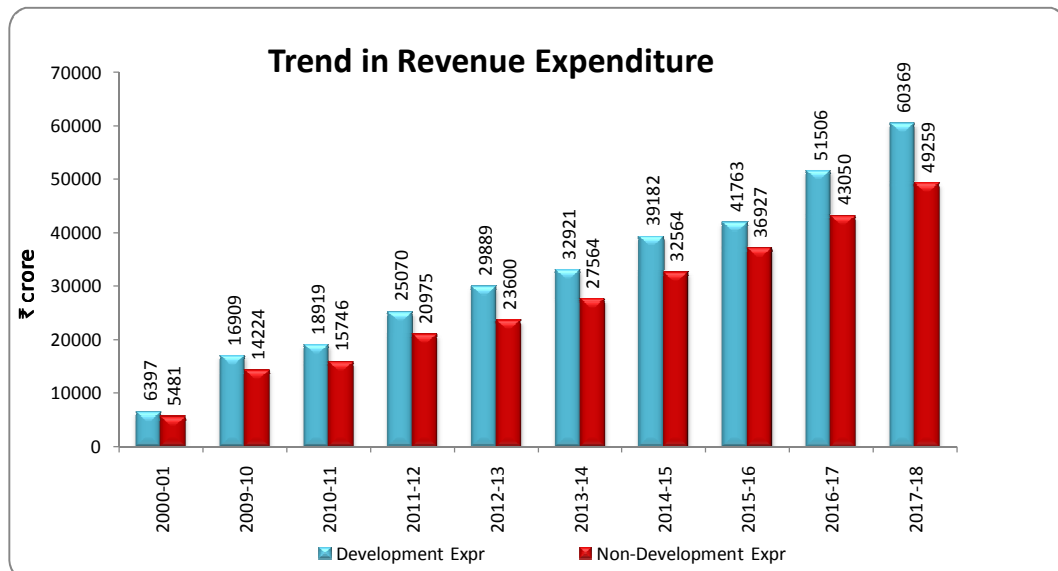


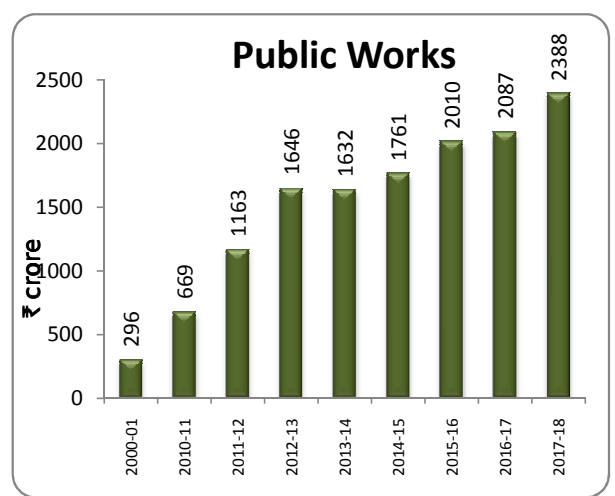
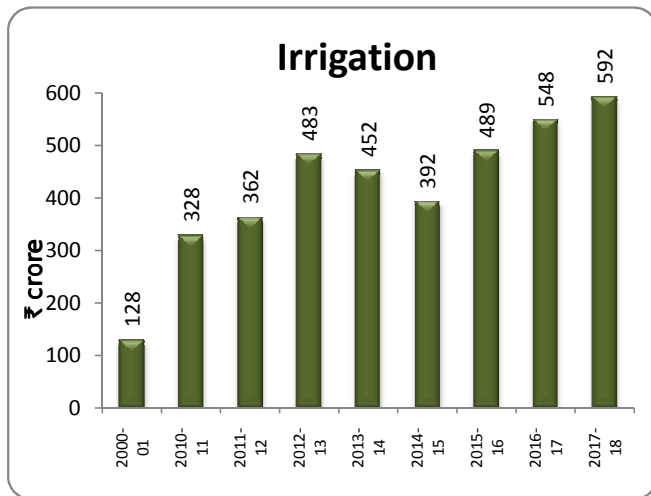
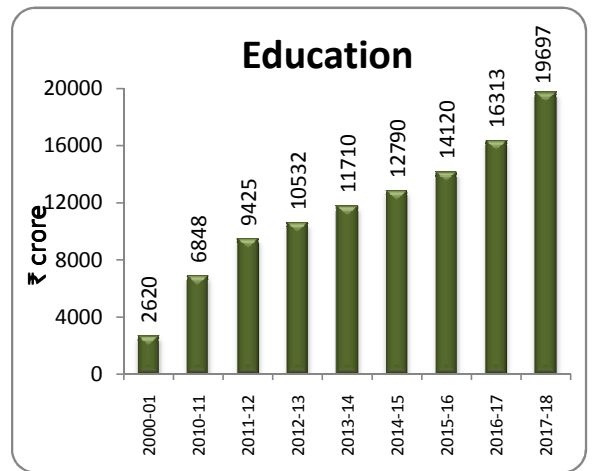
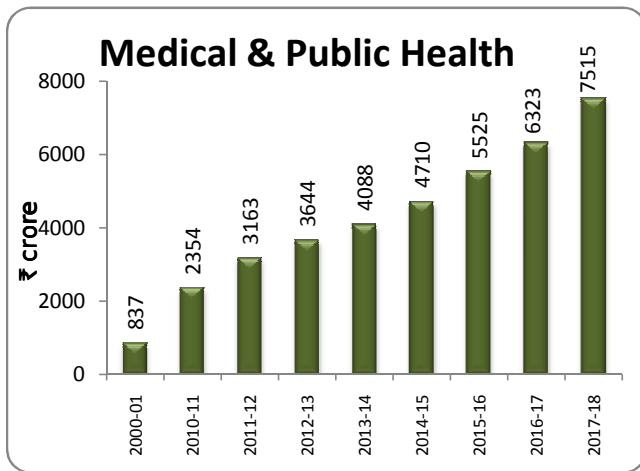
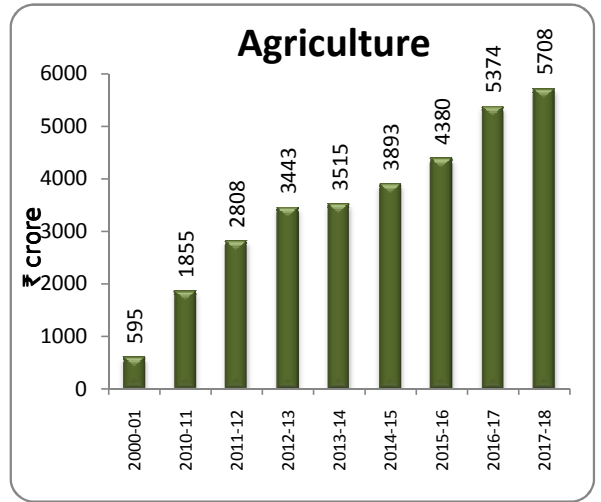
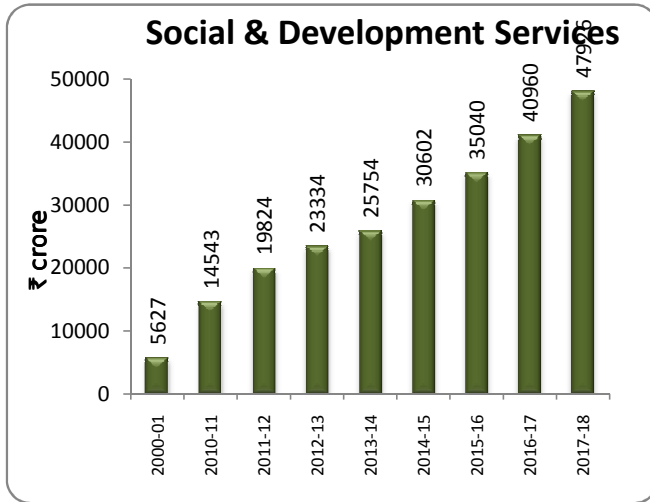
Table A-21
DEVELOPMENT REVENUE EXPENDITURE 2017-18 (BUDGET ESTIMATE)

	(₹ crore)
1. Social and Development Services	47925.91
(a) Education	19696.54
(b) Medical, Public Health & Family Welfare	7514.60
(c) Agriculture, Animal Husbandry, Co-operation and Rural Devevelopment	5708.36
(d) Community Development & Misc. Social and Development Organisations etc. and Scientific depts.	13407.06
(e) Industry, Labour and Employment	1599.35
2. Irrigation	592.09
3. Public Works (Roads & Bridges)	2387.52
4. Forest	619.47
5. Transport and Communications (other than roads)	186.47
6. Housing and Urban Development	1651.15
7. Others	254.90
(a) Relief on account of natural calamities	210.61
(b) Other Social and Community services	44.29
Total	53617.51
8. Development Expenditure of LSGs	6751.52
Grand Total	60369.03

Table A-22
TREND IN DEVELOPMENT EXPENDITURE 2000-01 & 2010-11 to 2017-18

	Accounts							R. E.	B. E.
	2000-01	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1	2	3	4	5	6	7	8	9	10
1. Social and Development Services	5627.21	14543.38	19824.43	23333.92	25754.09	30601.60	35040.23	40960.12	47925.91
Percentage to total	87.97	88.48	88.82	87.44	89.09	90.23	90.54	90.04	89.38
(a) Education	2620.24	6847.77	9424.74	10532.02	11709.84	12790.19	14120.05	16313.27	19696.54
Percentage to total	40.96	41.58	42.16	39.47	40.51	37.71	36.48	35.86	36.74
(b) Medical & PublicHealth,Family Welfare	837.04	2353.69	3163.01	3643.84	4088.15	4709.63	5524.67	6323.33	7514.60
Percentage to total	13.09	14.29	14.15	13.65	14.14	13.89	14.28	13.90	14.02
(c)Agriculture, Animal Husbandry & Co-operation	594.69	1854.68	2807.77	3442.66	3514.56	3892.92	4380.34	5373.67	5708.36
Percentage to total	9.30	11.26	12.56	12.90	12.16	11.48	11.32	11.81	10.65
(d)Community Devp:& Misc: social and devp: Organi-sation,etc.& Scientific departments.	1396.90	2782.88	3686.47	4679.75	5459.64	7997.89	9862.80	11609.92	13407.06
Percentage to total	21.84	17.07	16.63	17.54	18.89	23.58	25.48	25.52	25.01
(e) Industry, Labour and Employment	178.34	704.37	742.45	1035.65	981.90	1210.97	1152.36	1339.92	1599.35
Percentage to total	2.79	4.28	3.32	3.88	3.40	3.57	2.98	2.95	2.98
2. Irrigation	128.15	327.59	362.17	482.69	451.76	391.75	488.91	547.94	592.09
Percentage to total	2.00	1.99	1.62	1.81	1.56	1.16	1.26	1.20	1.10
3. Public Works(Roads &Bridges)	296.32	668.93	1162.74	1645.83	1632.34	1760.61	2010.30	2087.31	2387.52
Percentage to total	4.63	4.06	5.20	6.17	5.65	5.19	5.19	4.59	4.45
4. Forest	133.48	210.11	291.12	344.48	378.34	428.70	418.60	457.88	619.47
Percentage to total	2.09	1.28	1.30	1.29	1.31	1.26	1.08	1.01	1.16
5. Transport and Communications (other than roads)	26.87	71.07	167.93	190.92	117.93	176.56	146.45	158.76	186.47
Percentage to total	0.42	0.43	0.75	0.72	0.41	0.52	0.38	0.35	0.35
6. Housing and Urban Development	158.54	472.25	379.53	417.12	328.18	375.32	361.74	1027.63	1651.15
Percentage to total	2.48	2.87	1.70	1.56	1.14	1.11	0.93	2.26	3.08
7. Others	25.93	174.93	167.60	270.96	281.40	181.15	235.49	249.44	254.90
Percentage to total	0.41	1.06	0.75	1.02	0.97	0.53	0.61	0.55	0.48
(i) Relief on account of natural calamities	23.13	155.88	141.81	244.93	261.16	165.08	217.32	204.29	210.61
Percentage to total	0.36	0.95	0.63	0.92	0.90	0.49	0.56	0.45	0.39
(ii) Other Social and Community services	2.80	19.05	25.78	26.03	20.25	16.07	18.16	45.15	44.29
Percentage to total	0.04	0.12	0.12	0.10	0.07	0.05	0.05	0.10	0.08
Total	6396.50	16468.26	22355.52	26685.91	28908.93	33915.68	38701.70	45489.08	53617.51
Development Expenditure of LSGs		2450.32	2714.32	3203.13	4012.17	5266.51	3060.97	6016.74	6751.52
Grand Total	6396.50	18918.58	25069.84	29889.03	32921.10	39182.19	41762.67	51505.82	60369.03
Index	100	257	349	417	452	530	605	711	838

Trend in Development Expenditure



DEVELOPMENT EXPENDITURE-(REVENUE ACCOUNT)

Table A-23

EXPENDITURE ON EDUCATION

(₹ crore)

SINo	Item	Accounts							R. E.	B. E.
		2000-01	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1	2	3	4	5	6	7	8	9	10	11
1	Expenditure	2620.24	9424.74	10532.02	11709.84	11709.84	12790.19	14120.05	16313.27	19696.54
2	Index	100	360	402	447	447	488	539	623	752
3	Percentage to total Development Expenditure	40.96	42.16	39.47	40.51	40.51	37.71	36.48	35.86	36.74

Table A-24

EXPENDITURE ON SOCIAL DEVELOPMENT OTHER THAN EDUCATION

(₹ crore)

SINo	Item	Accounts							R. E.	B. E.
		2000-01	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1	2	3	4	5	6	7	8	9	10	11
1	Expenditure	3006.97	7725.04	10431.87	12832.98	14044.25	17811.41	20920.18	24646.85	28229.37
2	Index	100	257	347	427	467	592	696	820	939
3	Percentage to total Developmental Expenditure	47.01	46.91	46.66	48.09	48.58	52.52	54.05	54.18	52.65

Table A-25

EXPENDITURE ON OTHER DEVELOPMENT SERVICES

(₹ crore)

SINo	Item	Accounts							R. E.	B. E.
		2000-01	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1	2	3	4	5	6	7	8	9	10	11
1	Expenditure	769.29	1895.46	2498.91	3320.91	3154.84	3314.08	6722.44	10545.70	12443.12
2	Index	100	246	325	432	410	431	874	1371	1617
3	Percentage to total Developmental Expenditure	12.03	11.51	11.18	12.44	10.91	9.77	17.37	23.18	23.21

NON-DEVELOPMENT REVENUE EXPENDITURE

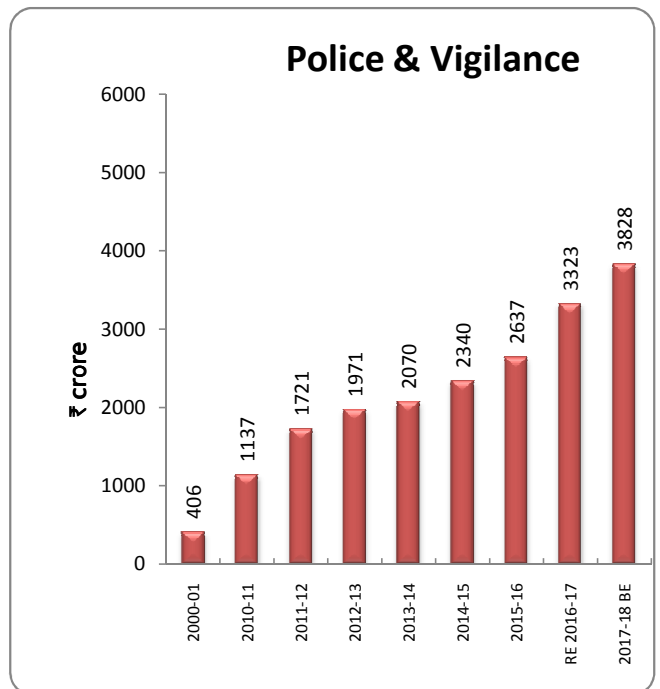
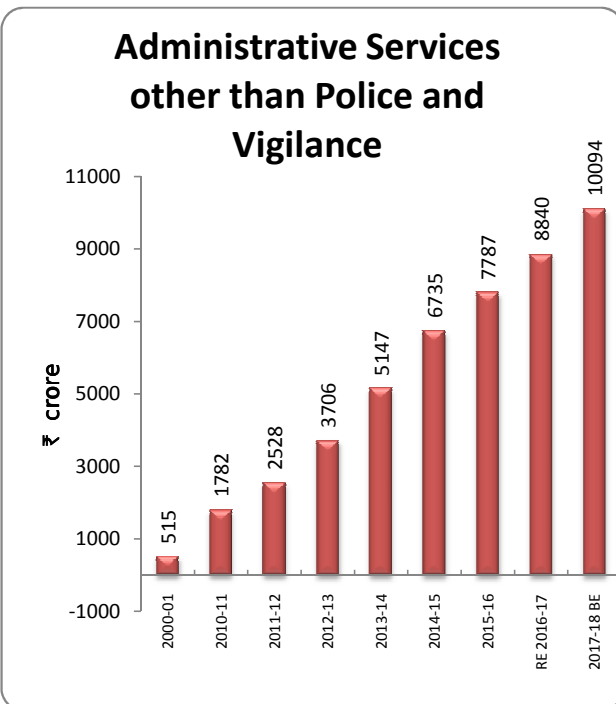
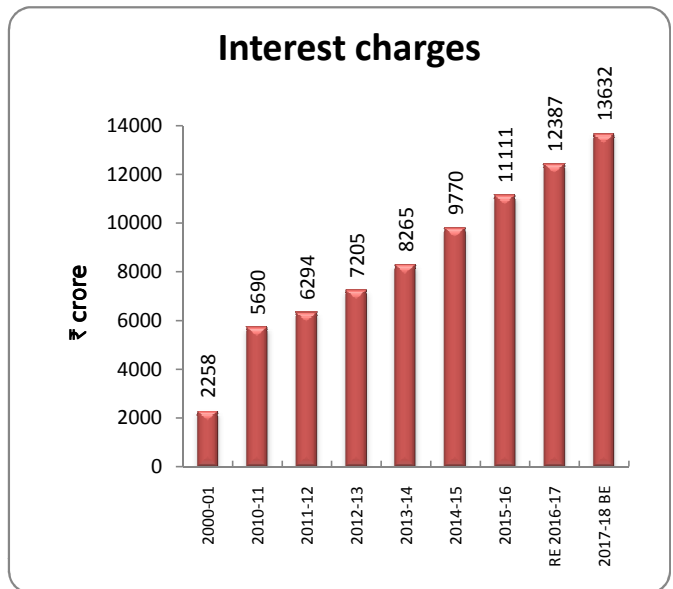
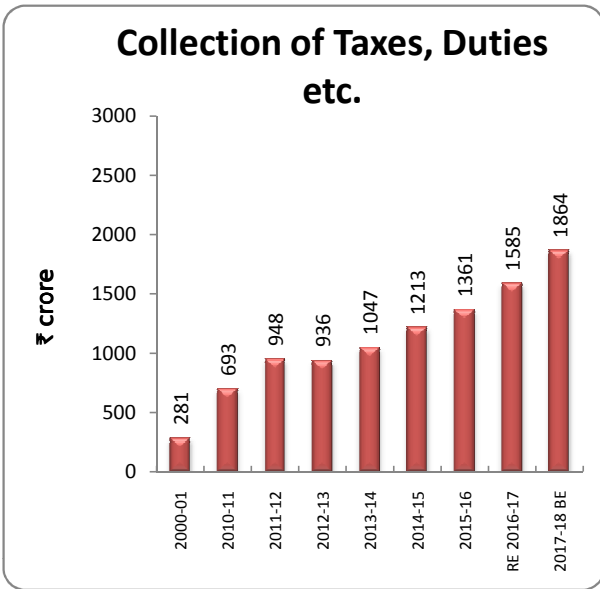
Non - Development Expenditure under revenue account is estimated at ₹ 49258.86 crore during 2017-18, out of which ₹ 13922.24 crore or 28.26% is for Administrative Services and ₹ 1863.94 crore or 3.78% is for collection of Taxes and Duties. Total non-development expenditure during 2017-18 shows an increase of ₹ 6209.05 crore over the year 2016-17 (R.E.)

Table A -26

(₹ crore)

Sl No	Item	Accounts							RE 2016-17	2017-18 BE
		2000-01	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16		
1	2	3	4	5	6	7	8	9	10	11
1	Collection of Taxes, Duties etc.	280.67	693.15	947.85	936.01	1046.54	1213.48	1361.24	1584.99	1863.94
	Percentage to total	5.12	4.40	4.52	3.97	3.47	3.73	3.69	3.68	3.78
2	Interest charges	2257.60	5689.66	6293.60	7204.81	8265.38	9769.59	11110.62	12386.74	13631.83
	Percentage to total	41.19	36.13	30.01	30.53	27.37	30.00	30.09	28.77	27.67
3	Appropriation for Reduction or Avoidance of debt		275.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00
	Percentage to total	0.00	1.75	0.05	0.00	0.00	0.00	0.00	0.00	0.00
4	Administrative Services	920.79	2919.24	4249.47	5676.91	7217.38	9075.24	10423.78	12163.20	13922.24
	Percentage to total	16.80	18.54	20.26	24.06	23.90	27.87	28.23	28.25	28.26
(I)	General Administration	217.14	556.21	787.88	799.28	950.87	1051.27	1091.49	1313.36	1521.54
(ii)	Parliament & State Legislature	52.83	138.04	164.74	101.58	123.62	222.07	250.52	264.90	163.02
(iii)	Administration of Justice	93.33	298.79	384.11	410.16	487.15	542.45	616.41	689.05	850.81
(iv)	Jails	19.54	50.55	64.65	71.73	79.58	91.57	102.96	117.47	137.38
(v)	Police & Vigilance*	406.09	1137.40	1721.09	1971.13	2070.44	2340.05	2636.92	3322.82	3828.38
(vi)	Miscellaneous Department	131.86	738.25	1126.99	2323.03	3505.71	4827.83	5725.47	6455.59	7421.12
5	Pensions, Superannuation allowances etc.	1929.48	5767.49	8700.30	8866.89	9971.27	11252.67	13062.86	15403.58	18174.29
	Percentage to total	35.20	36.63	41.48	37.57	33.02	34.56	35.38	35.78	36.90
6	Famine Relief									
7	Miscellaneous Compensation & assignments	55.04	327.85	674.76	813.10	959.31	1131.49	842.11	1362.33	1495.67
	Percentage to total	1.00	2.08	3.22	3.45	3.26	3.47	2.28	3.16	3.04
8	Others	37.84	73.84	98.81	101.99	104.52	121.77	126.20	148.97	170.89
	Percentage to total	0.69	0.47	0.47	0.43	0.35	0.37	0.34	0.35	0.35
(I)	Stationery & Printing	37.84	73.84	98.81	101.99	104.52	121.77	126.20	148.97	170.89
(ii)	Miscellaneous									
	Total	5481.42	15746.23	20974.78	23599.71	27564.40	32564.24	36926.80	43049.80	49258.86
	Index	100	287	383	431	551	594	674	785	899

*Reclassified from 2015-16



**Table No A-27
DEBT SERVICES**

(₹ crore)

Sl. No	Item	Accounts							R. E.	B. E.
		2000-01	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1	2	3	4	5	6	7	8	9	10	11
1	Interest charges	2257.60	5689.66	6293.60	7204.81	8265.38	9769.59	11110.62	12386.74	13631.83
	Index	100	252	279	319	366	433	492	549	604
2	Appropriation for reduction or avoidance of debt	0.00	275	10	0.00	0.00	0.00	0.00	0.00	0.00
	Index									
3	Total	2257.60	5964.66	6303.60	7204.81	8265.38	9769.59	11110.62	12386.74	13631.83
	Percentage to total Non-Development Expenditure	41.19	37.88	30.05	30.53	27.37	30	30.09	28.77	27.67
	Index (Item 3)	100	264	279	319	366	433	492	549	604

**Table A-28
ADMINISTRATIVE SERVICES**

(₹ crore)

Sl. No	Item	Accounts							R. E.	B. E.
		2000-01	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1	2	3	4	5	6	7	8	9	10	11
1	Administrative Services other than Police	514.70	1781.85	2528.38	3705.79	5146.94	6735.20	7786.87	8840.38	10093.86
	Percentage to total Non-Development Expenditure	9.39	11.32	12.05	15.70	17.04	20.68	21.09	20.54	20.49
	Index	100	346	491	720	1000	1309	1513	1718	1961
2	Police and Vigilance	406.09	1137.40	1721.09	1971.13	2070.44	2340.05	2636.92	3322.82	3828.38
	Percentage to total Non-Development Expenditure	7.41	7.22	8.21	8.35	6.86	7.19	7.14	7.72	7.77
	Index	100	280	424	485	510	576	649	818	943
3	Total	920.79	2919.24	4249.47	5676.92	7217.39	9075.25	10423.79	12163.21	13922.24
	Index(Item3)	100	317	462	617	784	986	1132	1321	1512

**Table A-29
OTHER ITEMS**

(₹ crore)

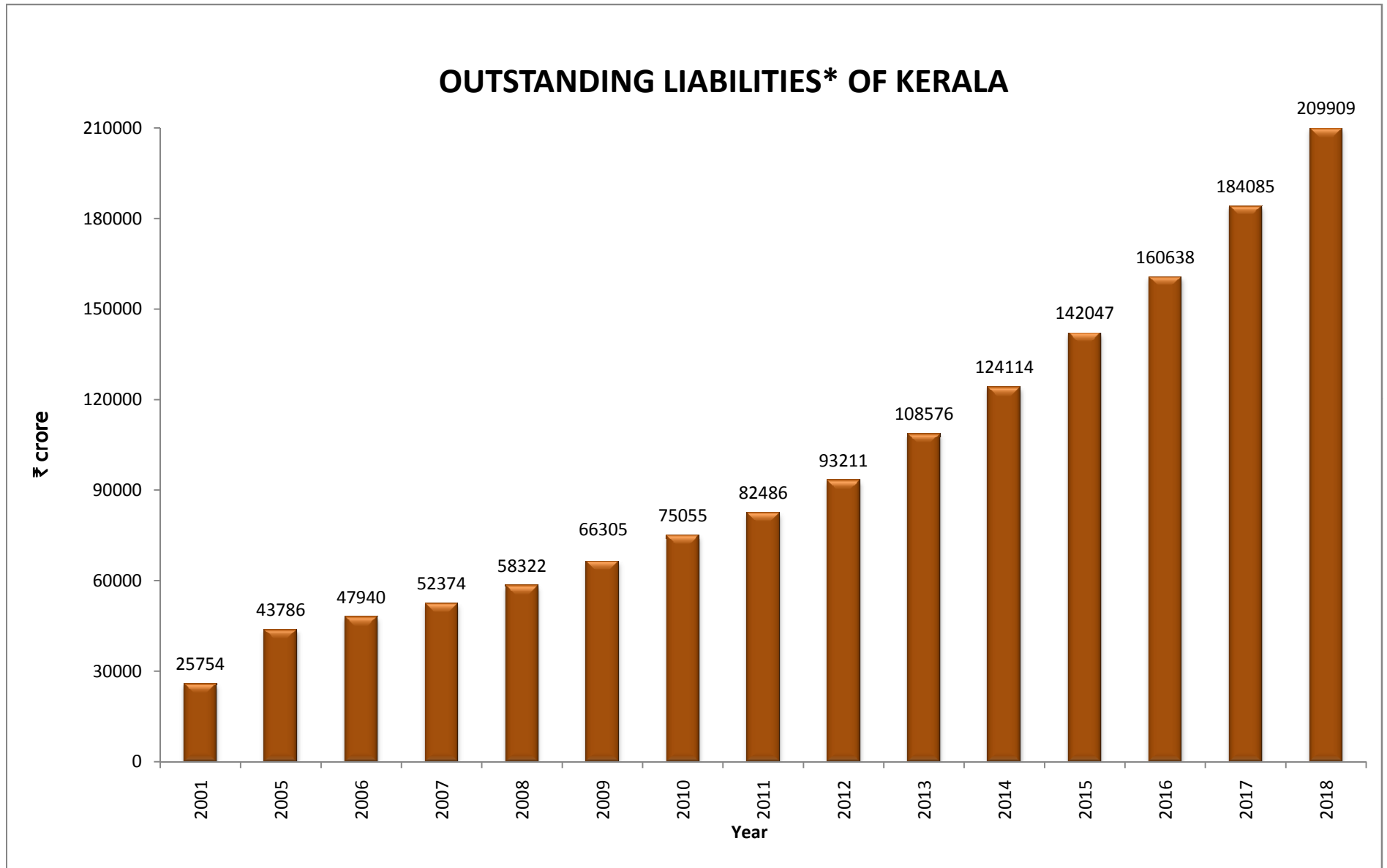
Sl. No	Item	Accounts							R. E.	B. E.
		2000-01	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1	2	3	4	5	6	7	8	9	10	11
1	Collection of Taxes and Duties etc	280.67	693.15	947.85	936.01	1046.54	1213.48	1361.24	1584.99	1863.94
	Index	100	247	338	333	373	432	485	565	664
2	Pension, Superannuation Allowances etc	1929.48	5767.49	8700.30	8866.89	9971.27	11252.67	13062.86	15403.58	18174.29
	Index	100	299	451	460	517	583	677	798	942
3	Famine Relief	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Others*	92.88	400.69	773.56	915.08	1089.77	1253.27	968.31	1511.29	1666.56
5	Total	2303.03	6861.33	10421.72	10717.97	12107.58	13719.41	15392.41	18499.86	21704.79
	Percentage to Total Non- Development Expenditure	42.02	43.57	49.69	45.42	40.09	42.13	41.68	42.97	44.06
	Index(Item 5)	100	298	453	465	526	596	668	803	942

* Includes (1) Miscellaneous compensation and Assignments:(2) Stationery and Printing and (3) Miscellaneous (including expenditure connected with National Emergency).

Table 30 (a)
OUTSTANDING LIABILITIES OF KERALA

Sl. N	Item	AT THE END OF MARCH												R. E.	B. E.	
		2001	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Internal Debt	7627	21676	25671	29969	34019	38814	43368	48528	55397	65628	76804	89068	102496	119557	139645
	<i>of which</i>															
	(i)Market Borrowings	4500	9606	11062	12847	16481	21263	25973	30744	38239	48810	60183	71960	84846	101919	122140
	(ii)Special securities issued to NSSF	1012	7048	9698	11875	11982	11880	11740	11781	11290	11323	11281	11806	12537	12248	11899
	(iii)Loans from banks and FI's	634	5022	4911	5247	5556	5671	5655	6003	5867	5496	5340	5302	5113	5391	5605
2	Loans and advances from the Centre	6102	5411	5417	5372	5533	6009	6305	6359	6396	6622	6662	7065	7235	7923	9063
3	Public Account (i to iii)	12000	16614	16754	16933	18670	21388	25308	27533	31339	36226	40615	45813	50807	56504	61101
	(i) Small Savings, Provident Fund etc.	10190	14791	14841	14534	15858	18447	21296	23786	27625	31311	35543	39307	47639	53440	58317
	(ii)Reserve Funds	89	326	444	503	424	421.4	297	321	340	401	369	440	382	367	356
	(iii)Deposits and Advances	1721	1497	1469	1896	2388	2520	2957	3425	3374	4515	4702	6067	2787	2697	2428
4	Contingency Fund	25	85	98	100	100	94	74	66	79	100	33	100	100	100	100
	Total Liabilities (1 to 4) #	25754	43786	47940	52374	58322	66305	75055	82486	93211	108576	124114	142047	160638	184085	209909

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



*For difference between Debt and Liabilities, please see Table A-30(a) of page A-24

CAPITAL ACCOUNT OF THE STATE BUDGET

DEBT HEAD RECEIPTS AND DISBURSEMENTS- (BUDGET ESTIMATE-2017-18)

During the financial year the expected receipts on account of Loans from Govt of India would be ₹ 1518.96 crore, receipts from repayment of loans comes to ₹ 223.87 crore and internal debt is ₹ 33315 crore

Table A-30

DEBT HEAD RECEIPTS AND DISBURSEMENTS

(BUDGET ESTIMATE-2017-18)

(₹ crore)			
Sl.No	Item	Receipts	Disbursements
1	2	3	4
1	Internal Debt*	33315.00	13226.74
2	Loans from Government of India	1518.96	379.27
3	Other Loans (F)	223.87	916.58
4	Small Savings, Provident Funds etc.	51485.15	46607.52
5	Others**	164138.00	164964.93
Total		250680.98	226095.04
Balance			24585.94
Grand Total		250680.98	250680.98

* 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

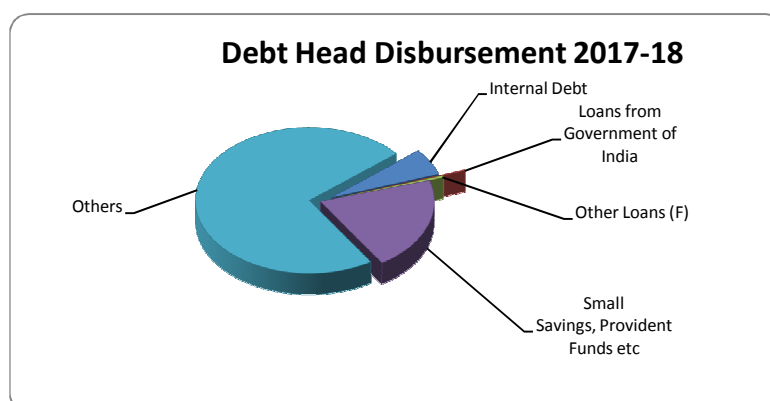
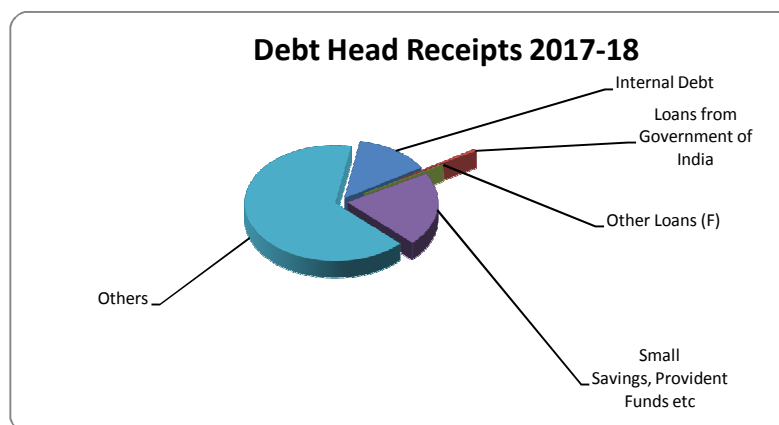


Table A-31

TREND IN DEBT HEAD RECEIPTS AND DISBURSEMENTS

(2000-01 & 2009-10 to 2017-18)

(₹ crore)

Item	2000-01	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17 R.E.	2017-18 B.E.
1	2	3	4	5	6	7	8	9	10	11
Total Receipts	28733.07	121004.33	140083.84	155343.55	187483.26	190086.64	196573.65	233873.64	239749.05	250680.98
Total Disbursements	24889.13	113950.66	133070.41	144060.54	172927.95	174587.55	178558.38	216778.67	217409.84	226095.04
Balance	3843.94	7053.67	7013.42	11283.01	14555.31	15499.09	18015.27	17094.97	22339.21	24585.94

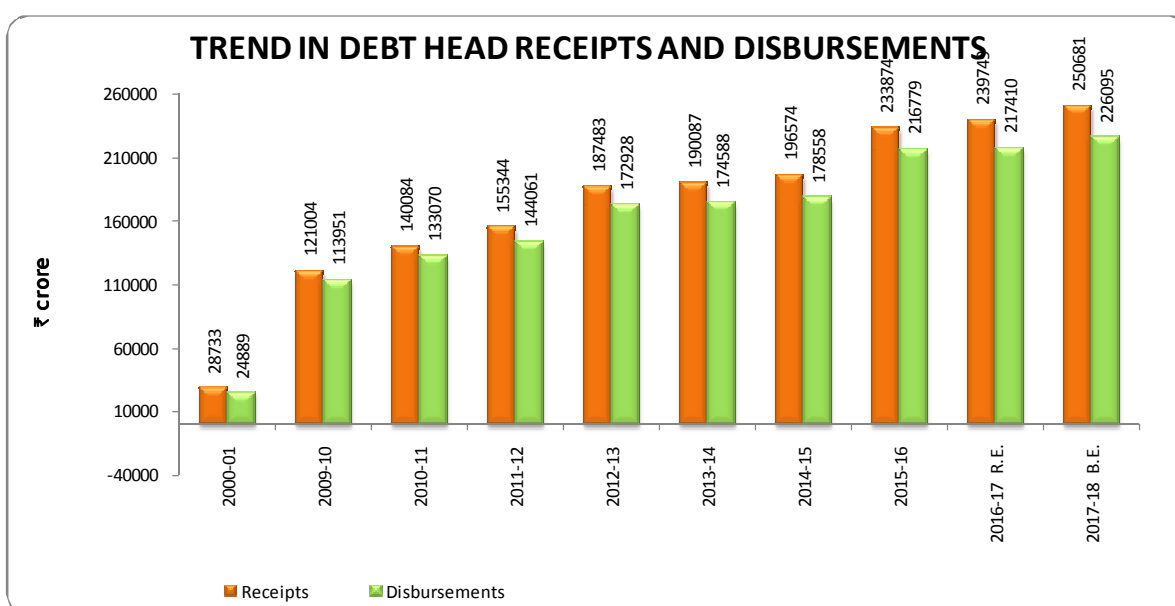


Table A-32

CAPITAL OUTLAY ON DEVELOPMENT AND NON DEVELOPMENT SERVICES
(2017-18 B.E.)

A. Development Schemes:	₹ crore	Percentage
1. Irrigation and Flood Control	763.74	8.43
2. Public Health & Family Welfare	321.79	3.55
3. Agriculture & Allied Services	677.49	7.48
4. Industries	586.91	6.48
5. Public Works	2452.17	27.07
6. Other Works	1269.05	14.01
7. Ports	129.01	1.42
8. Road & Water Transport Schemes #	248.38	2.74
9. Forest	116.30	1.28
10. Housing and Urban Development	73.50	0.81
11. Other Economic Services	2419.14	26.71
Total	9057.48	100.00
B.Non-Development Schemes		
1. Government Trading & Misc:*	0.00	0.00
Total	0.00	0.00
Total Capital Expenditure (A+B)	9057.48	100.00

Includes Civil Aviation

* Appropriation to the Contingency Fund and compensation to land holders.

TREND IN CAPITAL OUTLAY ON DEVELOPMENT AND NON-DEVELOPMENT SERVICES

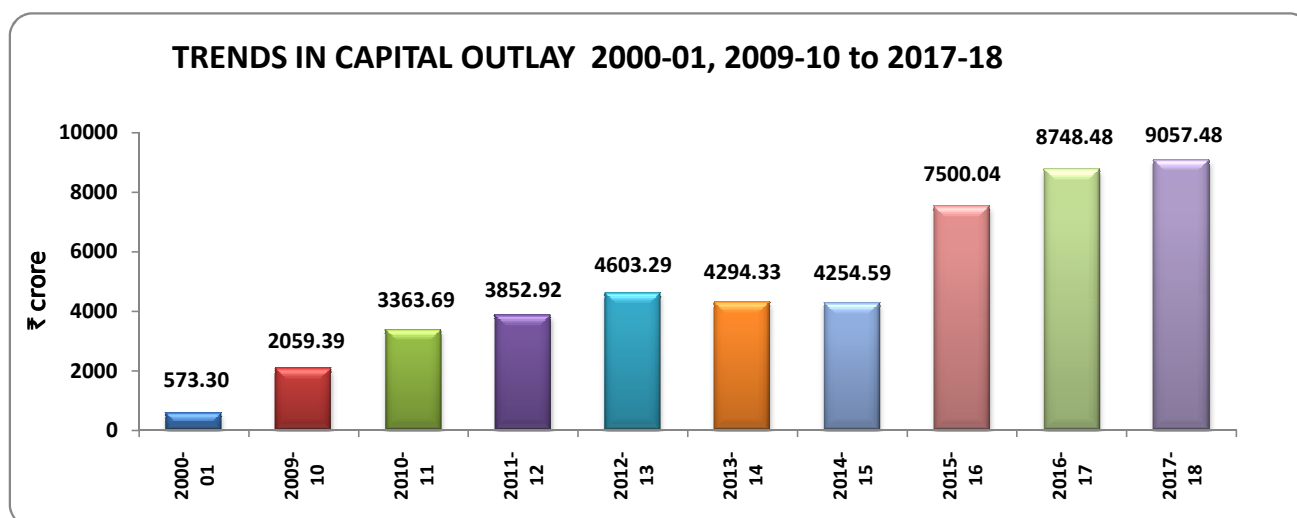
Table A-33
TRENDS IN CAPITAL OUTLAY 2000-01, 2009-10 to 2017-18

(₹ crore)

Item	Accounts								R. E.	B. E.
	2000-01	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1	2	3	4	5	6	7	8	9	10	11
A. Development Schemes	573.30	2059.39	3363.69	3852.92	4603.29	4294.33	4254.59	7500.04	8748.48	9057.48
(I) Irrigation	154.50	254.37	292.30	247.19	340.60	342.39	270.24	526.23	853.76	763.74
Percentage to total (Item A)	26.95	12.35	8.69	6.42	7.40	7.97	6.35	7.02	9.76	8.43
(ii) Public Health	16.79	62.65	98.80	117.65	130.65	130.32	193.19	219.67	344.11	321.79
Percentage to total (Item A)	2.93	3.04	2.94	3.05	2.84	3.03	4.54	2.93	3.93	3.55
(iii) Agriculture and allied services	36.59	144.72	338.65	310.82	192.11	210.62	355.90	473.08	475.30	677.49
Percentage to total (Item A)	6.38	7.03	10.07	8.07	4.17	4.90	8.37	6.31	5.43	7.48
(iv) Industries	58.20	203.25	364.30	314.47	273.95	342.24	260.22	334.94	455.99	586.91
Percentage to total (Item A)	10.15	9.87	10.83	8.16	5.95	7.97	6.12	4.47	5.21	6.48
(v) Public Works	187.99	903.6768	1515.66	1820.25	2142.92	1549.43	1578.94	2924.25	2431.00	2452.17
Percentage to total (Item A)	32.79	43.88	45.06	47.24	46.55	36.08	37.11	38.99	27.79	27.07
(vi) Other Works*	35.77	292.086	301.64	458.73	414.01	473.41	696.34	799.47	1458.40	1269.05
Percentage to total (Item A)	6.24	14.18	8.97	11.91	8.99	11.02	16.37	10.66	16.67	14.01
(vii) Ports	3.76	36.19	152.13	214.07	264.66	150.28	48.45	197.75	65.15	129.01
Percentage to total (Item A)	0.66	1.76	4.52	5.56	5.75	3.50	1.14	2.64	0.74	1.42
(viii) Road and Water Transport ***	28.80	117.9255	138.07	177.12	722.34	381.92	379.00	453.98	592.30	248.38
Percentage to total (Item A)	5.02	5.73	4.10	4.60	15.69	8.89	8.91	6.05	6.77	2.74
(ix) Forests	7.63	13.21919	14.00	19.01	25.64	35.08	42.52	59.49	81.98	116.30
Percentage to total (Item A)	1.33	0.64	0.42	0.49	0.56	0.82	1.00	0.79	0.94	1.28
(x) Housing and Urban Devept	5.38	8.908941	88.94	19.52	18.79	13.86	53.75	58.78	47.78	73.50
Percentage to total (Item A)	0.94	0.43	2.64	0.51	0.41	0.32	1.26	0.78	0.55	0.81
(xi) Other Eco. Services	37.89	22.38	59.20	154.10	77.62	664.78	376.03	1452.40	1942.72	2419.14
Percentage to total (Item A)	6.61	1.09	1.76	4.00	1.69	15.48	8.84	19.37	22.21	26.71
B. Non-Development Schemes	3.9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(I) Government Trading & Misc:**	3.9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. Total Capital Expenditure	577.20	2059.39	3363.69	3852.92	4603.29	4294.33	4254.59	7500.04	8748.48	9057.48
Index	100	357	583	668	798	744	737	1299	1516	1569

*Includes Police, Social and other works *** Includes Civil Aviation.

** Appropriation to the Contingency Fund etc.



OVERALL BUDGETARY POSITION OF REVENUE AND CAPITAL

(2017-18 Budget Estimate)

The total Revenue Receipt is estimated as ₹ 93584.74 crore and expenditure on Revenue Account as ₹ 109627.88 crore. The corresponding estimates for the Capital Account come to ₹ 250717.99 crore and ₹ 235152.52 crore respectively. The overall budgetary deficit during the year 2017-18 (BE) is ₹ -477.67 crore compared to a deficit of ₹ 311.09 crore of 2016-17 (RE)

Table A-34
OVERALL BUDGETARY POSITION 2017-18 (B.E.)

Details of receipts	Receipts	Expenditure	Details of Expenditure
	(₹ crore)		
Revenue Account	93584.74	109627.88	Revenue Account
Tax Revenue	70303.24	60369.03	Development Expenditure
Non Tax Revenue	23281.50	49258.85	Non Development Expenditure
Capital Account	250717.99	235152.52	Capital Account
Public Debt *	34833.96	13606.01	* Public Debt
Loans and Advances by the State Government	223.87	916.58	Loans and Advances by the State Government
Public Account	215622.15	211571.45	Public Account
Contingency Fund	1.00	1.00	Contingency Fund
Miscellaneous Capital Receipts	37.01	9057.48	Capital Expenditure outside Revenue Account
Total Receipts	344302.73	344780.40	Total Expenditure
		-477.67	(+)Surplus/(-)Deficit
Opening Cash Balance	-350.48	-828.15	Closing Cash balance
Grand Total	343952.25	343952.25	Grand Total

* Inclusive of Inter State Settlements.

OVERALL BUDGETARY POSITION 2017-18

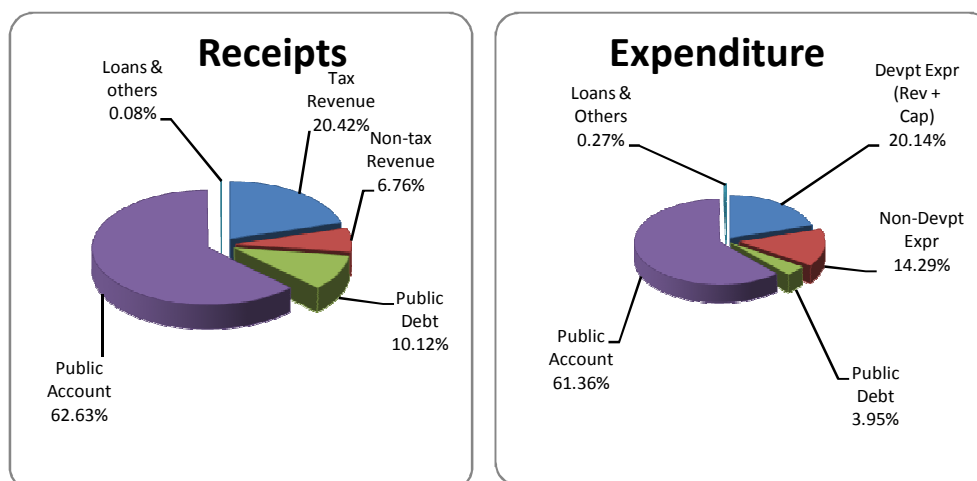


Table A-35
TRENDS IN OVERALL BUDGETARY POSITION

(₹ Crore)

Sl No	Item	Accounts							R. E.	B. E.
		2000-01	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1	2	3	4	5	6	7	8	9	10	11
A	Opening Cash Balance	-113.61	58.40	58.88	-529.23	86.15	1.53	-5.58	-39.38	-350.48
B	Consolidated Fund (Net)	-1786.97	-2516.57	-5908.87	-4545.36	-5727.77	-5975.32	-4220.37	-5710.77	-4528.37
(I)	Revenue Account (Net)	-3147.06	-3673.86	-8034.26	-9351.44	-11308.57	-13795.95	-9656.80	-13935.53	-16043.14
(ii)	Capital Expenditure (Net)	-577.20	-3339.08	-3836.87	-4588.48	-4275.15	-4226.41	-7471.96	-8714.77	-9020.47
(iii)	Public Debt (Net)	2090.83	5213.87	6905.90	10457.10	11216.37	12666.40	13598.01	17749.87	21227.95
(iv)	Loans and Advances by the State Government (Net)	-153.54	-717.51	-943.64	-1062.54	-1360.42	-619.35	-689.62	-810.33	-692.71
(v)	Inter State Settlement(Net)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(vi)	Appropriation to contingency fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C	Contingency Fund (Net)	0.00	-7.65	13.12	20.80	-67.39	67.39	0.00	0.00	0.00
D	Public Account (Net)	1906.65	2524.71	5307.63	5139.94	5710.54	5900.83	4186.58	5399.67	4050.70
E	Total Budgetary Transaction (Net) B+C+D	119.68	0.48	-588.12	615.38	-84.62	-7.10	-33.80	-311.10	-477.67
F	Closing Cash Balance (A+E)	6.07	58.89	-529.23	86.15	1.53	-5.58	-39.38	-350.48	-828.15

Table A-36
TOTAL EXPENDITURE (REVENUE AND CAPITAL) ON DEVELOPMENT SERVICES 2017-18
(Budget Estimate)

(₹ Crore)

Sl No	Items	Revenue	Capital	Total	% to Total
1	2	3	4	5	6
I	Social Services	37803.38	1602.96	39406.34	56.76%
(i)	Education	19696.54	298.58	19995.12	28.80%
(ii)	Medical and Public Health	7514.60	827.79	8342.39	12%
(iii)	Other Social Services	10592.23	476.59	11068.82	15.94%
II	Economic Services	15814.13	7454.52	23268.65	34%
(i)	Agriculture, Animal Husbandry and Co-operation	5708.36	677.49	6385.85	9.20%
(ii)	Irrigation	592.09	763.74	1355.83	1.95%
(iii)	Public Works	2387.52	2206.67	4594.19	6.62%
(iv)	Industries, Labour and Employment	1599.35	586.91	2186.26	3.15%
(v)	Transport and Communication	186.47	284.53	471.00	0.68%
(vi)	Forest	619.47	116.30	735.77	1.06%
(vii)	Others	4720.87	2818.88	7539.75	10.86%
III	Development Expenditure of LSGs	6751.52	0.00	6751.52	9.72%
Grand Total (I+II+III)		60369.02	9057.48	69426.51	100%

Note: For the purpose of this statement, the expenditure on Public Works has not been broken up into various services like Education, Medical, Public Health, Agriculture etc. The entire expenditure on works is shown against the head "Public Works".

Table A-37
TRENDS IN TOTAL EXPENDITURE (REVENUE AND CAPITAL) ON DEVELOPMENT SERVICES
(2011-12 TO 2017-18 BE)

(₹ crore)

Year	Social Services				Economic Services								TOTAL	Development Expenditure of LSGIs	Grand Total
	Education	Medical, Public health & F.P	Other Social Services*	Total	Agriculture Animal Husband: & Co-operation	Irrigation	Public Works (Roads & Bridges)	Industries Labour & employment	Transport & Communication	Forest	Others	Total	Social Services & Economic Services		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
2011-12 (Accounts)															
Capital	79.52	208.47	306.89	594.88	310.82	247.19	1661.04	314.47	343.07	19.01	362.44	3258.04	3852.92	0	3852.92
Revenue	9424.74	3163.01	3636.10	16223.86	2807.77	362.17	1162.74	742.45	167.93	291.12	597.48	6131.66	22355.52	2714.32	25069.84
Total	9504.25	3371.48	3943.00	16818.74	3118.59	609.36	2823.77	1056.92	511.01	310.13	959.91	9389.70	26208.44	2714.32	28922.76
2012-13 (Accounts)															
Capital	138.21	226.65	197.03	561.89	192.11	340.60	1999.35	273.95	924.34	25.64	285.41	4041.40	4603.29	0	4603.29
Revenue	10532.02	3643.84	4701.62	18877.49	3442.66	482.69	1645.83	1035.65	190.92	344.48	666.20	7808.42	26685.91	3203.12	29889.03
Total	10670.23	3870.49	4898.65	19439.38	3634.77	823.29	3645.18	1309.59	1115.26	370.12	951.60	11849.82	31289.21	3203.12	34492.33
2013-14 (Accounts)															
Capital	199.28	191.82	226.03	617.12	210.62	342.39	1403.24	342.24	463.09	35.08	880.55	3677.21	4294.33	0.00	4294.33
Revenue	11709.84	4088.15	5181.89	20979.88	3514.56	451.76	1632.34	981.90	117.93	378.34	852.23	7929.05	28908.93	4012.17	32921.10
Total	11909.12	4279.97	5407.92	21597.00	3725.18	794.15	3035.58	1324.14	581.02	413.42	1732.78	11606.26	33203.26	4012.17	37215.43
2014-15 (Accounts)															
Capital	307.33	267.75	300.19	875.26	355.90	270.24	1477.26	260.22	350.55	42.52	622.63	3379.33	4254.59	0.00	4254.59
Revenue	12790.19	4709.63	6218.30	23718.12	3892.92	391.75	1760.61	1210.97	176.56	428.70	2336.06	10197.56	33915.68	5266.51	39182.19
Total	13097.51	4977.37	6518.49	24593.38	4248.83	661.99	3237.87	1471.19	527.11	471.22	2958.68	13576.89	38170.27	5266.51	43436.78
2015-16 (Accounts)															
Capital	439.75	299.26	296.02	1035.03	473.08	526.23	2675.24	334.94	621.28	59.49	1774.75	6465.01	7500.04	0	7500.04
Revenue	14120.05	5524.67	7958.56	27603.29	4380.34	488.91	2010.30	1152.36	146.45	418.60	2501.46	11098.41	38701.70	3060.97	41762.67
Total	14559.80	5823.93	8254.59	28638.31	4853.42	1015.14	4685.55	1487.30	767.72	478.09	4276.21	17563.43	46201.74	3060.97	49262.71
2016-17 R. E.															
Capital	430.81	674.86	658.87	1764.54	475.30	853.76	2258.48	455.99	617.92	81.98	2240.52	6983.94	8748.48	0.00	8748.48
Revenue	16313.27	6323.33	9913.34	32549.94	5373.67	547.94	2087.31	1339.92	158.76	457.88	2973.65	12939.14	45489.08	6016.74	51505.82
Total	16744.09	6998.18	10572.21	34314.48	5848.97	1401.70	4345.79	1795.90	776.68	539.87	5214.17	19923.08	54237.56	6016.74	60254.30
2017-18 B. E.															
Capital	298.58	827.79	476.59	1602.96	677.49	763.74	2206.67	586.91	284.53	116.30	2818.88	7454.52	9057.48	0.00	9057.48
Revenue	19696.54	7514.60	10592.23	37803.38	5708.36	592.09	2387.52	1599.35	186.47	619.47	4720.87	15814.13	53617.51	6751.52	60369.03
Total	19995.12	8342.39	11068.82	39406.34	6385.85	1355.82	4594.19	2186.26	471.00	735.77	7539.75	23268.65	62674.99	6751.52	69426.51

Table A-38

TREND IN SALARY EXPENDITURE OF GOVERNMENT EMPLOYEES

(₹ Crore)

Sl. No.	Item	Accounts					R. E.	B. E.
		2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1	2	3	4	5	6	7	8	9
1	Salary Expenditure (Revenue heads)	10953.16	11710.89	13195.91	14729.30	16309.30	19293.86	22611.47
2	Salary Expenditure (Capital heads)	54.42	56.29	61.20	67.25	74.75	80.91	84.33
3	Total Salary Expenditure (Revenue+Capital) (Item 1+2)	11007.6	11767.18	13257.11	14796.55	16384.05	19374.77	22695.80
4	Teaching Grant of Aided Private Educational Institutions (Schools, Polytechnics & Colleges)	5075.67	5546.52	6083.87	6614.37	7140.80	8038.34	9214.11
5	Total Expenditure under Salary (Item 3+4)	16083.25	17313.70	19340.98	21410.92	23524.85	27413.11	31909.91
6	Total Revenue	38010.36	44137.30	49176.94	57950.47	69032.66	80620.09	93584.74
7	Total Expenditure under Revenue	46044.62	53488.74	60485.50	71746.43	78689.47	94555.63	109627.88
8	Total Expenditure (Revenue+Capital)	49897.54	58092.04	64779.83	76001.02	86189.51	103304.11	118685.36
9	Salary Expenditure under Revenue as % of Total Revenue	28.82	26.53	26.83	25.42	23.63	23.93	24.16
10	Salary Expenditure under Revenue as % of Revenue Expenditure	23.79	21.89	21.82	20.53	20.73	20.40	20.63
11	Salary Expenditure (Capital+Revenue) as % of Total Expenditure (Capital+ Revenue)(Item 3 as % of 8)	22.06	20.26	20.46	19.47	19.01	18.76	19.12
12	Salary of Aided Educational Institutions as % of Revenue	13.35	12.57	12.37	11.41	10.34	9.97	9.85
13	Total Salary Expenditure as % of Total Revenue	42.31	39.23	39.33	36.95	34.08	34.00	34.10
14	Total Salary Expenditure as % of Total Expenditure	32.23	29.80	29.86	28.17	27.29	26.54	26.89

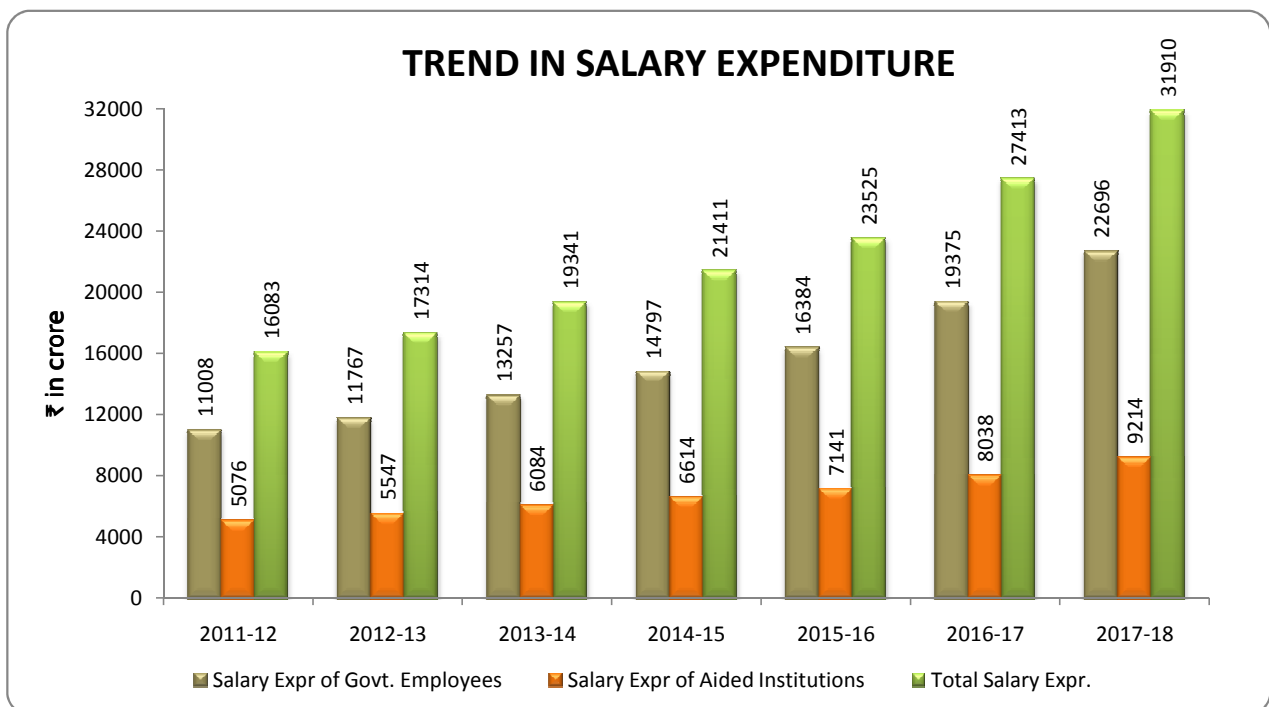


Table A-39
EDUCATION-DETAILED BREAK-UP OF EXPENDITURE

(₹ crore)

Item	2014-15 Accounts	2015-16 Accounts	2016-17 R E	2017-18 B E
1	2	3	4	5
(a) University Education	1825.07	2157.92	2523.01	3318.86
(b) Secondary Education	4920.27	5393.89	6040.52	7140.33
(c) Primary Education	5035.11	5305.78	6409.71	7554.76
(d) Special Education	9.50	13.33	14.65	20.15
(e) General Education (Research & Training)	41.23	45.31	64.73	70.76
(f) Technical Education	694.32	900.78	880.13	1111.37
(g) Sports & Youth Welfare	139.67	141.24	186.92	201.87
(h) Agriculture Education	0.00			
(l) Art and Culture	133.03	162.02	177.55	260.59
(j) Medical Education	0.00			
(k) Capital Outlay*	307.33	439.75	430.81	298.58
(l) Loans	0.00	0.86	0.98	0.98
Total	13105.53	14560.88	16729.01	19978.25

* Shown under Education

Table A-40
AGRICULTURE- DETAILED BREAK-UP OF EXPENDITURE

(₹ crore)

Item	2014-15 Accounts	2015-16 Accounts	2016-17 R. E.	2017-18 B. E.
1	2	3	4	5
(a) Direction and Administration	249.00	274.49	348.09	384.92
(b) Foodgrain Crops & seeds	86.34	98.47	103.19	168.89
(c) Agricultural Farms	61.05	70.42	72.98	75.72
(d) Manures and Fertilizers	4.42	6.89	8.45	16.63
(e) Crop Insurance	6.00	6.00	10.00	12.50
(f) Plant Protection	12.88	17.02	22.60	26.20
(g) Commercial Crops	24.95	18.90	20.41	21.23
(h) Horticulture & Vegetable Crops	92.61	85.80	80.36	99.31
(l) Extension and Farmers Training	54.83	169.66	438.94	446.63
(j) Agricultural Economics & Statistics	2.06	3.05	1.42	0.01
(k) Agricultural Engineering	26.05	25.35	40.74	41.92
(l) Others	563.25	381.55	295.06	229.62
Total(Gross)	1184.14	1157.60	1442.24	1523.58
Deduct recoveries	13.16	3.86	0.00	0.00
Total (Net)	1170.98	1153.74	1442.24	1523.58
(m) Loans	0.00	0.00	0.00	0.00
(n) Capital Outlay	11.48	19.16	22.37	21.20
Grand Total	1182.46	1172.90	1464.61	1544.78

Table A-41
IRRIGATION - DETAILED BREAK-UP OF EXPENDITURE

(₹ crore)

Item	2014-15 Accounts	2015-16 Accounts	2016-17 Revised Estimate	2017-18 Budget Estimate
1	2	3	4	5
I. Irrigation and flood control projects (Revenue Accounts)				
<i>(a) Commercial</i>				
1. Productive Works	44.93	56.70	58.70	62.15
<i>(b) Non -Commercial</i>				
1. Irrigation Works	44.77	65.03	71.24	75.23
2. Anti-sea Erosion Projects	3.08	19.15	16.08	10.00
3. Flood Control	5.85	24.81	17.03	19.03
Total (Gross)	98.63	165.69	163.05	166.41
Recoveries	2.27	4.63	4.11	3.67
Total (Net) --I	96.36	161.06	158.94	162.74
II. Capital Outlay on Irrigation				
<i>(a) Commercial</i>				
1. Productive Works	0.21	3.47	0.01	0.00
<i>(b) Non-Commercial</i>				
1. Irrigation Works	59.85	83.38	245.81	387.05
2. Anti-sea Erosion Projects	43.88	43.54	34.33	0.42
3. Flood Control	77.64	209.83	186.12	108.10
Total (Gross)	181.58	340.22	466.27	495.57
Recoveries	1.30	2.21	1.72	1.35
Total (Net)-II	180.28	338.01	464.55	494.22
Gross Total (I + II)	276.64	499.07	623.49	656.96

* Excluding Minor Irrigation and Command area development.

Table A-42
**** MEDICAL AND PUBLIC HEALTH - DETAILED BREAK-UP OF EXPENDITURE**

(₹ crore)

Item	2014-15 Accounts	2015-16 Accounts	2016-17 Revised Estimate	2017-18 Budget Estimate
1	2	3	4	5
(a) Medical Establishment	74.01	68.73	90.97	154.72
(b) Hospitals and Dispensaries	1406.64	1597.38	1729.38	2206.05
(c) Ayurveda	266.36	298.66	353.02	441.23
(d) Homoeo ***	224.62	144.31	194.16	220.51
(e) Medical Colleges and Schools	731.70	826.30	1032.94	1279.52
(f) Employees' State Insurance Scheme	122.56	184.29	236.08	245.71
(g) Others	112.99	273.63	384.37	440.68
(h) Loans	0.00	0.00	0.00	0.00
Sub Total- I	2938.88	3393.30	4020.92	4988.42
2. Public Health				
(a) Public Health Establishment	11.30	10.37	8.57	4.87
(b) Prevention of food adulteration	14.93	16.82	21.38	26.28
(c) Drugs Control	14.83	17.56	20.49	28.21
(d) Prevention and control of diseases	518.97	501.57	749.17	727.23
(e) Public Health Education and Training	115.96	116.77	148.10	154.47
(f) Public Health Laboratories	33.46	38.22	51.76	60.75
(g) Other programmes	1.10	26.91	0.59	2.08
Sub Total-II	710.55	728.22	1000.06	1003.89
3. Family Welfare	396.96	436.20	486.44	520.81
4. Capital Outlay*	193.20	219.67	344.11	321.79
Grand Total (1+2+3+4)	4239.59	4777.39	5851.53	6834.91

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

** Excluding Water Supply and Sanitation.

*** Item 'Homoeo':- Accounts (2015-16), RE (2016-17) & BE (2017-18) have been modified by booking under appropriate h/a Budget in Brief 2017-18

**Table A-43
INDUSTRIES - DETAILED BREAK-UP OF EXPENDITURE**

(₹ crore)

Item	2014-15 Accounts	2015-16 Accounts	2016-17 R. E.	2017-18 B. E.
1	2	3	4	5
I. Revenue Account				
(a) Village and Small Industries	436.52	318.50	405.55	473.03
(b) Industries	11.58	14.81	13.90	25.97
(c) Non Ferrous Mining and Metallurgical Industries	10.99	11.93	14.28	16.99
(d) Other outlays for Industries and Minerals	0.00	6.46	1.10	10.10
Total -- I	459.09	351.70	434.83	526.08
II. Capital Account				
(1) Village and Small Industries	21.58	35.13	36.47	49.55
(2) Non Ferrous Mining and Metallurgical Industries	0.00	0.00	0.00	0.00
(3) Cement and Non Metallic Minerals and Industries	0.00	0.00	0.00	0.00
(4) Chemical Industries	0.00	0.00	0.00	0.00
(5) Engineering Industries	0.00	2.14	0.00	0.01
(6) Telecommunication and Electronic Industries	178.84	225.74	244.72	309.34
(7) Consumer Industries	37.10	40.89	120.25	43.30
(8) Other Industries and Minerals	23.44	31.04	54.53	184.72
Total--II	260.96	334.94	455.97	586.91
III. Loans				
Total--(I+II+ III)	808.40	933.84	1247.04	1435.42

Table A-44
LOANS AND ADVANCES BY THE STATE GOVERNMENT

(₹ crore)

Item	Accounts						R.E.	B. E.
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1	2	3	4	5	6	7	8	9
1. Loans for Housing	54.21	279.63	278.94	309.06	9.50	5.27	5.50	3.01
2. Loans for Water Supply and Sanitation	99.17	232.33	256.91	193.67	53.35	80.69	51.17	0.00
3. Loans for Urban Development	1.00	0.50	1.10	2.75	25.00	0.00	0.00	0.00
4. Loans for Co-operatives	141.26	20.26	24.21	24.52	69.12	38.30	34.25	58.10
5. Loans for Agriculture and Allied activities	0.21	0.21	0.21	0.21	0.00	0.00	0.00	0.00
6. Loans for Industries	201.20	143.97	197.43	239.92	67.80	239.67	348.77	312.43
7. Loans for Power Projects	0.00	0.00	0.00	0.00	0.00	0.00	25.00	40.10
8. Loans for other Rural Development Programmes	0.90	1.69	1.20	2.44	0.00	0.00	0.00	0.00
9. Loans for other purposes	263.79	319.95	376.15	691.60	518.32	379.16	454.58	326.94
Total	761.74	998.54	1136.15	1464.17	743.09	743.09	919.27	740.58

Table A-45
CAPITAL FORMATION FROM STATE BUDGETS

(₹ crore)

Item	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16 RE
1	2	3	4	5	6	7
1. Construction	3102.61	3444.97	4349.15	3165.78	3862.00	5797.00
2. Machinery & Other Equipments	184.42	191.93	253.87	155.96	131.00	166.00
3. Change in Stocks	5.32	6.09	11.60	3.46	1.00	14.00
Total	3292.35	3642.99	4614.62	3325.20	3994.00	5977.00

Source: Department of Economics & Statistics, Kerala.

Table A-46
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
4 th Receipts	1966-67 to 1968-69	18.23	0.65	31.37	62.64	0.90	..	..	113.79
5 th Receipts	1969-70 to 1973-74	80.64	1.85	100.80	50.16	1.45	..	..	234.9
6 th Receipts	1974-75 to 1978-79	128.61	2.19	187.21	223.07	1.50	..	..	542.38
7 th Receipts	1979-80 to 1983-84	205.93	3.38	651.25	..	2.10	0.37	0.05	863.06
8 th Receipts	1984-85	48.64	2.49	182.15	..	0.60	..	..	233.88
	1985-86	42.01	1.39	165.09	..	2.77	0.04	..	211.3
	1986-87	104.44	0.74	234.02	..	3.02	0.19	(-) 0.02	342.39
	1987-88	80.22	0.88	208.24	..	2.77	..	..	292.11
	1988-89	123.88	..	312.92	0.10	3.02	..	..	439.92
	1989-90	140.13	..	315.77	0.10	3.42	..	..	459.42
9 th Recommended Receipts	1990-95	780.29	..	2112.63	23.25	26.70	..	..	2942.35
	1990-91	153.65	..	332.61	..	5.34	..	..	491.6
	1991-92	190.41	..	386.01	..	5.34	..	..	581.76
	1992-93	225.94	..	461.01	34.88	5.34	..	..	727.17
	1993-94	289.87	..	461.31	95.24	5.34	..	..	851.76
	1994-95	319.20	..	519.22	115.86	5.34	..	..	959.62
10 th Receipts	1995-96	436.44	..	600.52	0.35	13.28	..	..	1085.49
	1996-97	524.32	..	718.33	71.52	13.28	..	..	1327.45
	1997-98	523.95	..	747.79	1.12	13.28	..	..	1286.14
	1998-99	561.80	..	820.50	1.24	13.28	..	..	1396.82
	1999-00	641.37	..	893.85	0.47	13.28	..	..	1548.97
11 th Receipts		Share of Net Proceeds of divisible Union taxes & duties					Upgradation, Special Problems, Cal:Rel: & Local Bodies		Total
	2000-01	1585.61					70.82		1656.43
	2001-02	1614.26					44.10		1658.36
	2002-03	1715.22					87.68		1802.90
	2003-04	2012.00					183.45		2195.45
	2004-05	2404.95					148.15		2553.10
12 th Receipts	2005-06	2518.20					302.67		2820.87
	2006-07	3212.04					643.04		3855.08
	2007-08	4051.70					521.18		4572.88
	2008-09	4275.52					314.71		4590.23
	2009-10	4398.78					499.89		4898.67
13 th Receipts	2010-11	5141.85					425.88		5567.73
	2011-12	5990.36					499.89		6490.25
	2012-13	6840.65					608.27		7448.92
	2013-14	7468.68					1568.06		9036.74
	2014-15	7926.29					1574.27		9500.56
14 th Receipts	2015-16	12690.67					5171.46		17862.13
	2016-17 R. E.	15225.02					4806.05		20031.07
	2017-18 BE	16891.75					3189.36		20081.11

Source: Budget documents
Finance Commission Reports

Table No.A-47**Annexure - 1****GOVERNMENT GUARANTEES SANCTIONED / RENEWED / AFRESH FROM 01/01/2016**

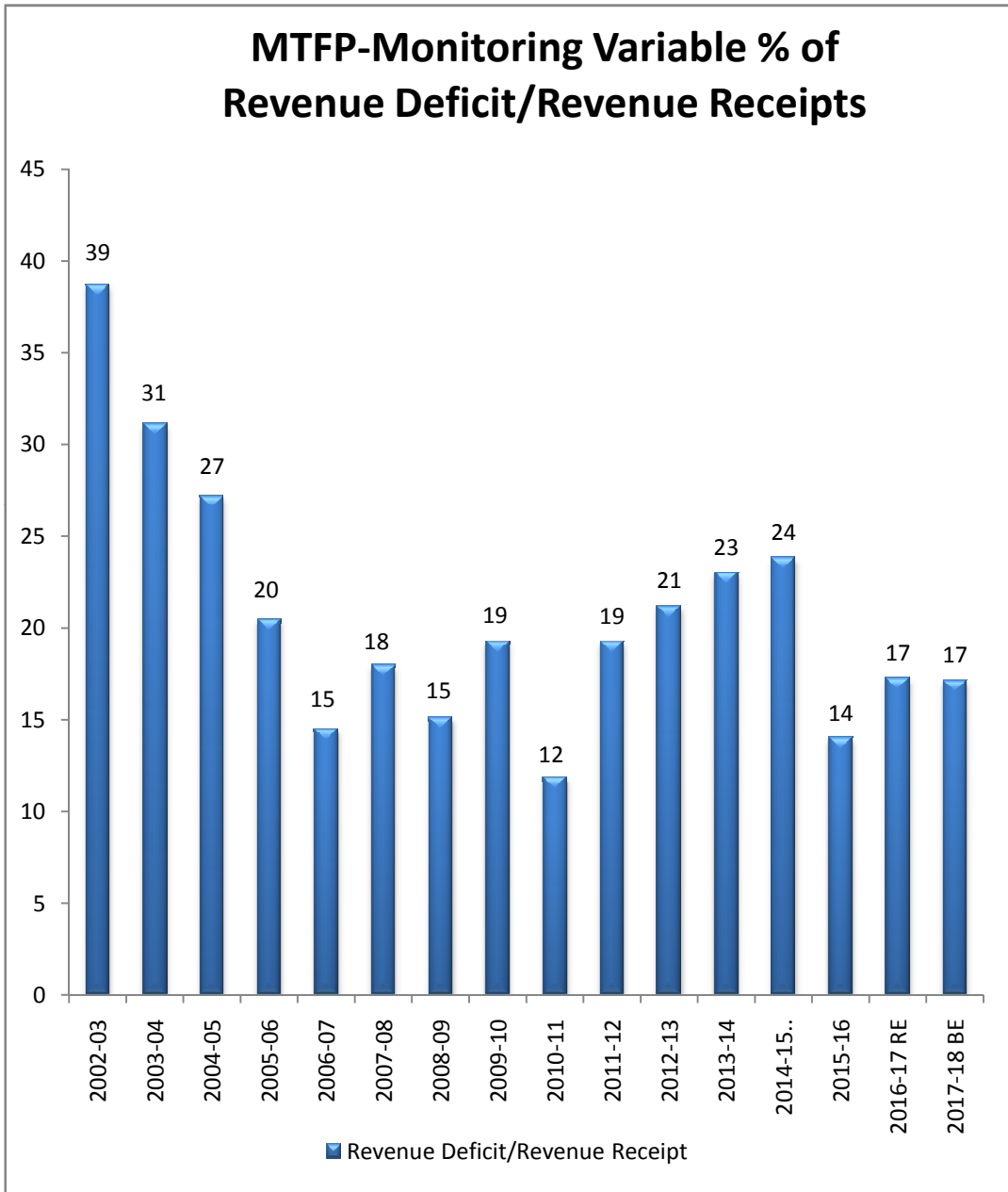
Sl. No.	Name of Institution	Name of AD	₹ crore	Period
1	Kerala State Handicraft Development Corporation	Industries (K) Department	Enhanced from Rs. 3.46 crore to Rs. 25 crore	
2	Kerala State Women's Development Corporation	Social Justice © Department	60.00	5 years
3	Kerala State Development Corporation for SC/ST	Scheduled Caste/Scheduled Tribe (C) Department	Enhanced from Rs. 3 crore to Rs. 6 crore	5 years
4	Malappuram Co-operative Spinning Mills Ltd	Industries (C) Department	0.00	
5	Matsyafed	Fisheries and Ports (B) Department	0.00	
6	Kerala Electrical and Allied Engineering Company Ltd (KEL)	Industries (D) Department	0.00	
7	Kerala State Road Transport Corporation(KSRTC)	Transport (A) Department	100.00	
8	Kerala State Co-operative Agricultural And Rural Development Bank Ltd (KSCARD)	Co-operation (B) Department	500.00	15 years
9	Kerala State Civil Supplies Corporation (SUPPLYCO)	Food and Civil Supplies (C) Department	0.00	
10	CONSUMERFED	Co-operation (A) Department	0.00	

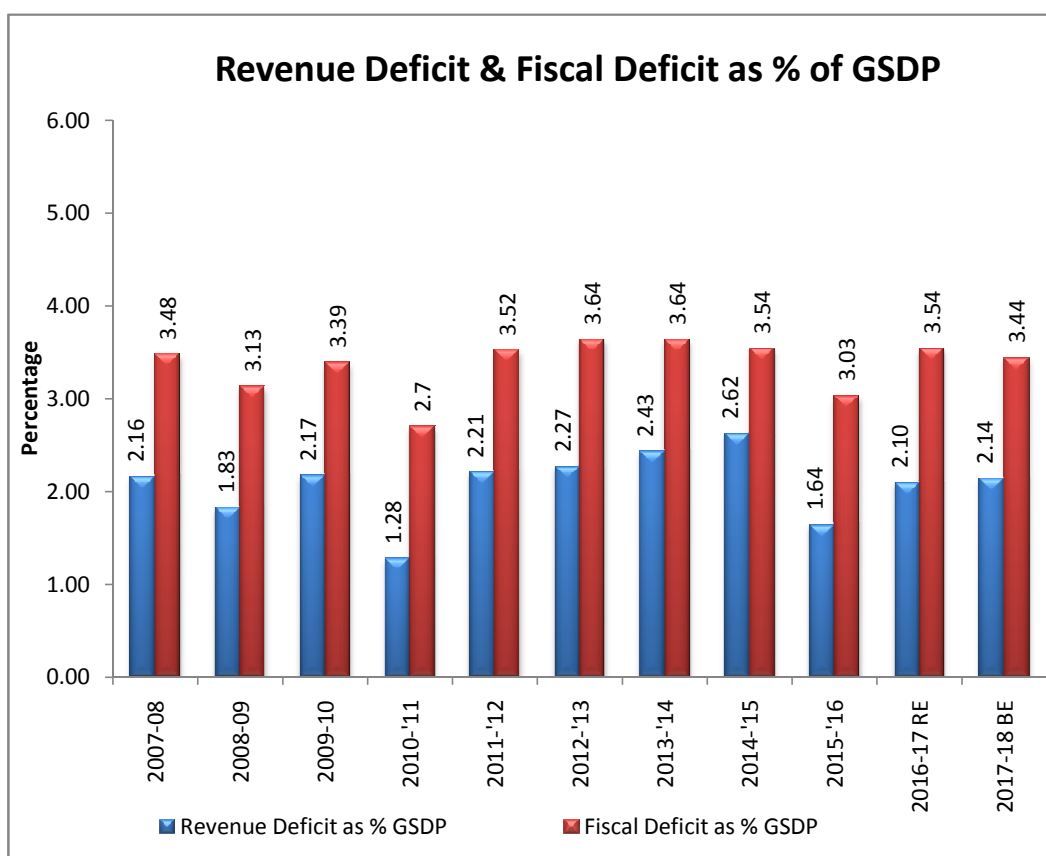
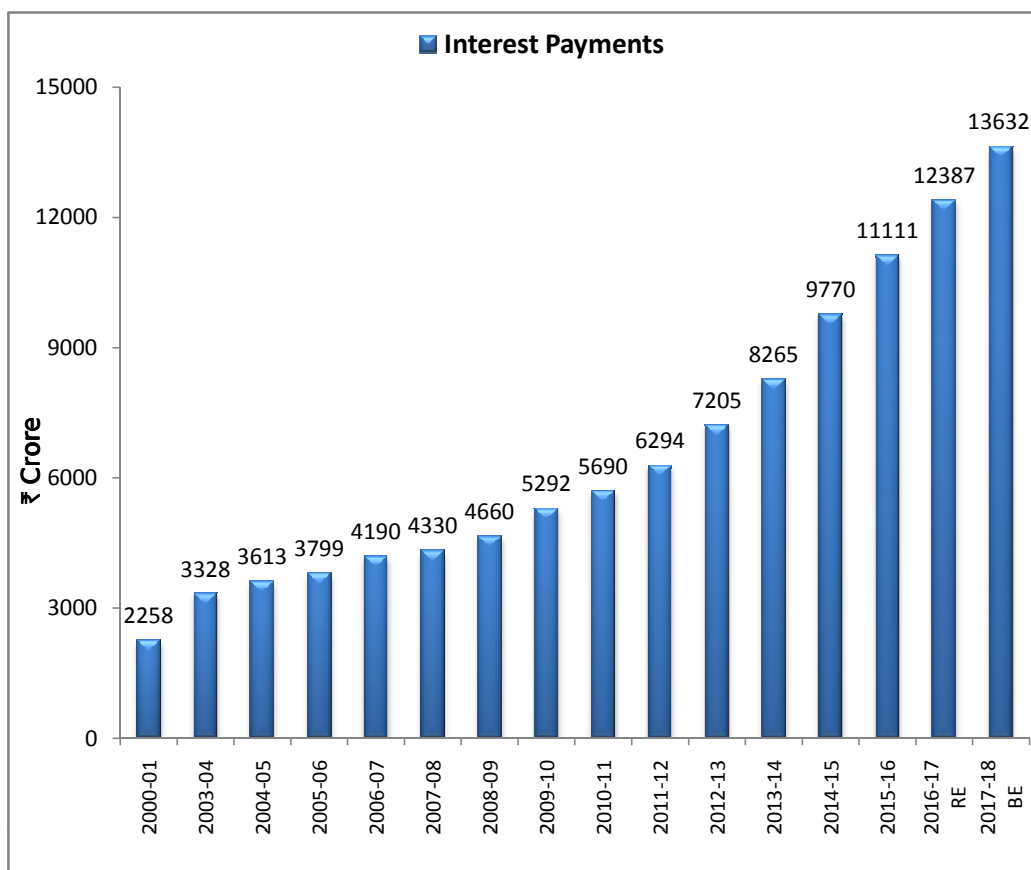
Table No. A-48
SOURCE AND APPLICATION OF FUNDS (₹ Crore)

SOURCE	2013-14 ACCOUNTS	2014-15 ACCOUNTS	2015-16 ACCOUNTS	2016-17 R. E.	2017-18 B. E.
Revenue Receipts	49176.94	57950.47	69032.66	80620.09	93584.74
Recoveries of loans and Advances	103.75	123.74	152.63	182.56	223.87
Increase in Public debt	11216.37	12666.40	13598.01	17749.87	21227.95
Net Receipt from Public Account	5710.54	5900.83	4186.58	5399.67	4050.70
Contingency Fund	0.00	67.39	0.00	1.00	1.00
Total	66207.60	76708.83	86969.88	103953.19	119088.26

APPLICATION

Revenue Expenditure	60485.50	71746.43	78689.47	94555.63	109627.88
Lending for Departments and Other Purposes	1464.17	743.09	842.25	992.89	916.58
Capital Expenditure (Net)	4275.15	4226.41	7471.96	8714.77	9020.47
Contingency Fund	67.39	0.00	0.00	1.00	1.00
Decrease/Increase in Cash Balance	-84.62	-7.10	-33.80	-311.10	-477.67
Total	66207.60	76708.83	86969.88	103953.19	119088.26





Note: Medium Term Fiscal Policy and Strategy Statement with Medium Term Fiscal Plan for Kerala 2017-18 to 2019-20

Table A-49
(Form B 1 - Rule 7 of Kerala Fiscal Responsibility Rules 2005)
SELECT FISCAL INDICATORS

Sl. No.	Item	2014-15 Accounts	2015-16 Accounts	2016-17 BE	2016-17 R. E.	2017-18 B. E.
1	2	3	4	5	6	7
1	Gross Fiscal Deficit as percentage of GSDP	3.59%	3.03%	3.51%	3.53%	3.44%
2	Revenue Deficit as percentage of Gross Fiscal Deficit	74.01%	54.20%	56.47%	59.40%	62.29%
3	Total Debt Stock as percentage of GSDP	26.05%	26.75%	26.82%	27.27%	27.68%
4	Total Debt Stock as percentage of Total Revenue Receipts	233.72%	227.97%	208.99%	224.41%	221.22%
5	Total Debt Stock as percentage of Total Own Revenue Receipts	318.56%	331.86%	299.86%	331.33%	316.32%
6	Own Revenue Receipts as percentage of Revenue Expenditure	59.26%	60.26%	60.37%	57.75%	59.70%
7	Capital Outlay as percentage of Gross Fiscal Deficit	22.82%	42.09%	41.37%	37.29%	35.17%
8	Interest Payment as percentage of Revenue Receipts	16.86%	16.09%	14.93%	15.36%	14.57%
9	Non-development Expenditure as percentage of Aggregate Disbursements	45.58%	45.58%	39.30%	41.28%	41.19%
10	Gross Transfers from the Centre as percentage of Aggregate Disbursements	20.11%	24.83%	23.74%	24.94%	23.52%
11	Non-tax Revenue as percentage of Revenue Expenditure	20.62%	22.04%	23.26%	22.05%	21.24%

Table A-50 (a)
(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 on during the Fiscal		Outstanding Amount (End-March)	
		2015-16 Accounts	2016-17 R. E.	2015-16 Accounts	2016-17 R. E.	2015-16 Accounts	2016-17 RE
1	2	3	4	5	6	7	8
1	Market Borrowings	15000.00	19687.00	2114.39	2614.08	84845.77	101918.69
2	Loans from the Centre	531.35	1060.36	361.69	371.98	7234.71	7923.09
3	Special Securities issued to the NSSF	1455.20	600.00	724.24	889.23	12536.82	12247.59
4	Borrowings from Financial Institutions/Banks	686.38	1077.75	875.20	799.95	5113.68	5391.48
5	WMA/OD from RBI	1985.82	7125.00	1985.82	7125.00	0.00	0.00
6	Small Savings, Provident Funds, etc.	50247.43	50006.18	41915.36	44205.14	47639.36	53440.40
7	Reserve Deposits	184.75	194.00	134.13	196	72.53	70.53
8	Other Liabilities	136.34	161.61	136.17	161.61	0.49	0.49
Total		70227.27	79911.90	48247.00	56362.99	157443.36	180992.27

Table A-50 (b)

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)	
		2015-16 Accounts	2016-17 R. E.	2015-16 Accounts	2016-17 R. E.
1	2	3	4	5	6
1	Market Borrowings	8.25%	7.49%	8.96%	8.90%
2	Loans from the Centre	6.03%	5.05%		
3	Special Securities issued to the NSSF	9.50%	9.50%	9.62%	9.60%
4	Borrowings from Financial Institutions/Banks	10.32%	10.90%	8.56%	8.79%
5	Borrowings from NABARD	6.53%	5.41%	7.03%	6.54%
6	WMA/OD from RBI	8.52%	6.51%	0.00%	0.00%
7	Small Savings	5.42%	5.46%	5.42%	5.46%
8	Provident Funds	8.70%	8.70%	8.70%	8.70%

Table A-51
(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 2015-16	Outstandin g at the beginning of the year 2015-16	Additions during 2015-16	Deletions (other than invoked during 2014-15)	Invoked during 2015-16		Outstanding at the end of the year 2015-16	Guarantee Commission or Fee		Remarks
					Discharged	Not discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
1 Power (1)	317.65	37.06	0.00	0.00	0.00	0.00	29.55	0.28	0.25	
2 Co-operative Banks and Societies (5)										
(i) Co-operative Banks (1)	4782.13	3893.76	507.41	0.00	0.00	0.00	4829.51	29.20	23.15	
(ii) Warehousing & Marketing Co-operatives Ltd.	40.00	39.05	0.00	0.00	0.00	0.00	67.77	0.29	0.19	
(iii) Fishermen'sco-operatives	242.62	156.84	0.00	0.00	0.00	0.00	162.49	1.18	1.18	
(iv) Co-operative Spinning Mills (3)	8.80	18.55	0.00	0.00	0.00	0.00	29.28	0.14	0.04	
(v) Industrial Co-operatives(3)	0.00	2.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
(vi) Dairy Co-opratives (1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
(vii) Other Co-operatives(1)	50.00	215.56	0.00	0.00	0.00	0.00	225.53	1.62	0.00	
3 Road and Transport (1)	416.00	231.45	300.00	0.00	0.00	0.00	361.38	1.74	0.91	
4 State Financial Corporation	1157.20	1157.20	0.00	0.00	0.00	0.00	600.73	8.68	4.92	
5 Urban development and Housing (1)	50.00	33.13	0.00	0.00	0.00	0.00	28.17	0.25	0.25	
6 Other Institutions (24)										
(i) Development Authorities (1) (TRIDA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
(ii) Panchayaths,Municipalities, Corporations & Other local bodies(2)	240.57	91.71	0.00	0.00	0.00	0.00	81.04	0.69	0.69	
(iii) Joint Stock Companies	43.00	325.42	0.00	0.00	0.00	0.00	368.56	2.44	0.00	
(iv) Government Companies	6288.84	5639.14	0.00	0.00	0.00	0.00	5610.98	42.29	57.03	
(v) Kerala Khadi and Village Industries Board	55.15	16.99	0.00	0.00	0.00	0.00	17.85	0.13	0.00	
(vi) NUALS	20.00	22.94	0.00	0.00	0.00	0.00	25.68	0.17	0.00	
Grand Total	13711.96	11881.79	807.41	0.00	0.00	0.00	12438.52	89.10	88.61	

Table A-52
(Form B 5 - Rule 7 of Kerala Fiscal Responsibility Rules 2005)
TAX REVENUES RAISED BUT NOT REALISED (PRINCIPAL TAXES)

(As at the end of 2015-16)

Major Head	Description	Amount under dispute (₹ Crore)					Amount not under dispute (₹ Crore)					Grand Total
		Over 1 year but less than 2 years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	Over 1 year but less than 2 years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13
	Taxes on Income and Expenditure	4.05	10.92	2.64	0.25	17.86	4.08	1.42	3.01	0.25	8.76	26.62
0022	Taxes on Agricultural Income	4.05	10.92	2.64	0.25	17.86	4.08	1.42	3.01	0.25	8.76	26.62
	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	76.83	29.62	11.20	0.00	117.65	20.03	9.97	6.78	4.33	41.11	158.76
0029	Land Revenue	72.87	28.03	11.20	0.00	112.10	9.85	1.74	0.00	0.00	11.59	123.69
0030	Stamps and Registration Fees	3.96	1.59	0.00	0.00	5.55	10.18	8.23	6.78	4.33	29.52	35.07
	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	2371.84	2013.10	959.36	306.54	5650.84	1029.64	834.95	627.50	337.52	2829.61	8480.45
0040	Sales Tax and VAT	2280.68	1237.91	610.80	248.45	4377.84	342.01	223.72	278.46	281.91	1126.10	5503.94
0040	Central Sales Tax	18.08	72.89	8.31	7.35	106.63	13.22	63.33	10.52	4.34	91.41	198.04
0040	Sales Tax on Motor Spirit and Lubricants	72.78	701.68	339.81	15.84	1130.11	0.06	0.00	25.19	0.00	25.25	1155.36
0043	Taxes and Duties on Electricity	0.00	0.00	0.00	23.78	23.78	0.00	0.00	0.00	0.00	0.00	23.78
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
0039	State Excise	0.00	0.20	0.00	11.12	11.32	0.00	0.00	0.00	51.27	51.27	62.59
0041	Taxes on Vehicles	0.30	0.42	0.44	0.00	1.16	674.35	547.90	313.33	0.00	1535.58	1536.74
	Other Taxes											
	Total	2452.72	2053.64	973.20	306.79	5786.35	1053.75	846.34	637.29	342.10	2879.48	8665.83

Table A-53
(Form B 6 - Rule 7 of Kerala Fiscal Responsibility Rules 2005)
MISCELLANEOUS LIABILITIES: OUTSTANDING

(₹ crore)

Items	Outstanding Amount (2016 March)
1	2
Major Works and Contracts	647.12
Committed liabilities in respect of land acquisition charges	110.76
Claims in respect of unpaid bills on works and supplies	1173.06

Table A-54
(Form B 7 - Rule 7 of Kerala Fiscal Responsibility Rules 2005)
CONSOLIDATED SINKING FUND

(₹ crore)

Outstanding at the beginning of 2015-16	Additions during 2015-16	Withdrawals during 2015-16	Outstanding at the end of 2015-16	Outstanding as percentage of Stock of SLR Borrowings (%)	Additions during 2016-17	Withdrawals during 2016-17	Outstanding at the end of 2016-17	Outstanding as percentage of Stock of SLR Borrowings (%)
1	2	3	4	5	6	7	8	9
1469.09	109.21	0.00	1578.30	1.86	86.33	0.00	1664.63	1.67

Table A-55
(Form B 8 - Rule 7 of Kerala Fiscal Responsibility Rules 2005)
STATEMENT OF ASSETS

(₹ crore)

Item	Assets at the Beginning of 2015-16	Assets Acquired During 2015-16	Cumulative Total of Assets at the End of 2015-16
	Book Value	Book Value	Book Value
1	2	3	4
Financial Assets			
Loans and Advances	12446.77	156.94	12603.71
Loans to Local Bodies	23.90	0.00	23.90
Loans to Companies	9363.90	116.82	9480.72
Loans to Others	3058.97	40.12	3099.09
Equity investment	6085.13	111.86	6196.99
Shares	0	0.00	0.00
Bonus Shares	0	0.00	0.00
Investments in GOI dated Securities / Treasury Bills	147.05	0.00	147.05
Investments in 14-day Intermediate Treasury Bills		0.00	0.00
Other Financial Investments *	1503.94	0.00	1503.94
Physical Assets			
Land	465.60	5.53	471.12
Building - Office / Residential	3507.72	16.04	3523.76
Roads	5.64	0.00	5.64
Bridges	18.69	0.00	18.69
Irrigation Projects	10.58	105.12	115.70
Power Projects	23.09	0.02	23.11
Other Capital Projects	51.73	14.29	66.02
Machinery & Equipment	60.49	14.76	75.25
Office Equipment	23.37	1.80	25.17
Vehicles	61.01	6.09	67.10

* 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.

Table A-56

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

NUMBER OF EMPLOYEES AND RELATED SALARIES

Sl. No.	Category	Number			Salary (₹ Crore)		
		2015-16	2016-17	2017-18	2015-16	2016-17	2017-18
					Accounts	R. E.	B. E.
1	2	3	4	5	6	7	8
1	Employees in Government Departments	371291	368296	371224	16384.05	19374.77	22695.80
2	Employees in Aided Educational Institutions	140196	140512	138058	7140.80	8038.34	9214.11
3	Employees in Public Sector*	13977	13372	13615	1262.45	1293.13	1397.85
Total		525464	522180	522897	24787.30	28706	33308

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