

PREFACE

This publication 'Budget in Brief 2018-19' summarises a comprehensive overview of the budgetary transactions of the State Government for the financial year 2018-19. The effort is to elucidate the macroeconomic statistics of the State with a variety -of tables, charts and brief notes.

This document gives a broad outlook on performance of State economy during the last decade in comparison with that of all other States. In addition, this publication 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.

I hope that the information contained in this publication will be useful as reference material to academics, policy makers and students of Public Finance and all those who are interested in understanding the macroeconomic dimension of the State.

Thiruvananthapuram
02-02-2018

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Part-A

BUDGET IN BRIEF

2018-19

Table 1
BUDGET AT A GLANCE

(₹ crore)

Items	2015-16 Accounts	2016-17 Accounts	2017-18 B. E.	2017-18 R. E.	2018-19 B. E.
1	2	3	4	5	6
A. Revenue Receipts	69032.66	75611.72	93584.74	88266.85	102801.24
1. State Tax Revenue	38995.15	42176.38	53411.49	48823.37	58588.44
2. State Non-Tax Revenue	8425.49	9699.98	12037.79	11728.97	14271.14
3. Central Govt. Transfers	21612.02	23735.37	28135.46	27714.51	29941.66
i) Share of Central Taxes	12690.67	15225.02	16891.75	16891.75	19932.27
ii) Grant-in- Aid	8921.35	8510.35	11243.71	10822.76	10009.39
B. Capital Receipts	17965.30	26762.51	25539.53	22391.81	24216.55
1. Recoveries of Loans	152.63	292.24	223.87	275.25	297.12
2. Other Receipts	28.08	30.24	37.01	35.02	38.02
3. Borrowings and Other Liabilities	17784.59	26440.03	25278.65	22081.54	23881.40
a. Public Debt (Net)	13598.01	16151.89	21227.95	20404.00	22288.87
b. Public Account (Net)	4186.58	10288.15	4050.70	1677.54	1592.53
C.Total Receipts (A+B)	86997.95	102374.23	119124.27	110658.65	127017.78
D. Non Plan Expenditure	68027.17	79569.30	92762.49	89513.63	98470.46
1. On Revenue Account	66610.97	77603.96	90690.53	87325.06	96239.69
a. Of which Interest Payments	11110.62	12116.50	13631.83	13526.12	14937.71
2. On Capital Account	981.56	1180.30	1615.30	1414.76	1636.05
3. On Loan Disbursements	434.64	785.05	456.66	773.80	594.72
E.Plan Expenditure (including CSS)	19004.59	22813.25	26839.45	21837.89	28622.99
1. On Revenue Account	12078.50	13492.35	18937.35	14021.42	19421.36
2. On Capital Account	6518.48	8945.65	7442.18	7253.43	8694.26
3. On Loan Disbursements	407.61	375.25	459.92	563.04	507.37
F.Total Expenditure (D+E)	87031.76	102382.55	119601.94	111351.52	127093.45
1. Revenue Expenditure	78689.47	91096.31	109627.88	101346.49	115661.05
2. Capital Expenditure	7500.04	10125.95	9057.48	8668.19	10330.31
3. On Loan Disbursements	842.25	1160.30	916.58	1336.85	1102.09
G. Revenue surplus/deficit (A-F(1))	-9656.81	-15484.59	-16043.14	-13079.64	-12859.81
H. Fiscal Deficit (A+B(1)+B(2))-F	-17818.39	-26448.35	-25756.32	-22774.41	-23957.06
I. Primary Deficit (H-D(1a))	-6707.77	-14331.85	-12124.49	-9248.29	-9019.36

CONSOLIDATED STATEMENT OF RECEIPTS AND EXPENDITURE

(₹ Crore)

Sl No	RECEIPTS & EXPENDITURE	2015-16	2016-17	2017-18	2017-18	2018-19
		Actual	Actual	B. E.	R. E.	B. E.
1	2	3	4	5	6	7
1	REVENUE RECEIPTS (1.1 to 1.6)	69032.65	75611.72	93584.74	88266.85	102801.24
1.1	State's Own Tax Revenue	38995.15	42176.38	53411.49	48823.37	58588.44
1.2	Share in Central Taxes & Duties	12690.67	15225.02	16891.75	16891.75	19932.27
1.3	State's Own Non-Tax Revenue	8425.49	9699.98	12037.79	11728.97	14271.14
	of which Lotteries (Gross Receipts)	6271.41	7283.29	9196.90	8914.50	11110.00
1.4	Plan Grants	3743.98	3259.98	8054.35	7233.40	8108.83
	i) State Plan Schemes (Central Asst.)	59.88	158.49	59.40	132.69	90.34
	ii) Grants for CSS/CPS	3684.10	3101.49	7994.95	7100.71	8018.49
	iii) Grants for Spl: Plan Schemes	0.00	0.00	0.00	0.00	0.00
1.5	Grants from Finance Commission	5171.46	4954.78	3189.36	3189.36	1900.56
	i) Non-Plan	5171.46	4954.78	3189.36	3189.36	1900.56
	ii) Plan	0.00	0.00	0.00	0.00	0.00
1.6	Non-Plan Grants other than FC	5.90	295.59	0.00	400.00	0.00
2	REVENUE EXPENDITURE (2.1 + 2.2)	78689.47	91096.31	109627.88	101346.49	115661.05
2.1	Plan Revenue Expenditure	12078.50	13492.35	18937.35	14021.42	19421.36
	of which					
	2.1.1 Outlay on CSS/CPS	3762.28	3213.08	7515.17	3512.10	7378.54
	2.1.2 Support to State PSUs	327.77	286.48	329.17	216.65	134.65
	2.1.3 Lotteries (Gross Expenditure)	0.00	0.00	0.00	0.00	0.00
2.2	Non-Plan Revenue Expenditure	66610.97	77603.96	90690.53	87325.06	96239.69
	of which					
	2.2.1 Interest Payments	11110.62	12116.50	13631.83	13526.12	14937.71
	2.2.2 Support to State PSUs	581.19	729.05	672.40	689.32	692.03
	2.2.3 Lotteries (Gross Expenditure)	5122.90	5992.45	7026.83	6850.56	7874.15
3	CAPITAL RECEIPTS (3.1 TO 3.16)	24026.04	34468.51	39145.54	34619.33	39048.69
3.1	SLR based Market Borrowings (Gross)	15000.00	17300.00	24518.00	22206.74	25985.00
3.2	Negotiated Loans (Gross)	686.38	913.40	1072.00	1152.74	1077.00
3.3	Loans for State Plan Schemes (Central Assistance.)	531.35	852.14	1518.76	1521.55	1231.32
3.4	Small Savings - NSSF (Gross)	1455.20	1861.22	600.00	2125.29	2200.00
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	0.00	0.00	2.50
3.7	W&M advance from RBI (Gross)	1985.82	2931.13	7125.00	5625.00	6625.00
3.8	W&M advances from Centre	0.00	0.00	0.00	0.00	0.00
3.9	Recovery of Loans & Advances	152.63	292.24	223.87	275.25	297.12
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	Non-Plan Loans	0.00	0.00	0.20	0.20	0.20
3.15	Other Capital Receipts into Consolidated Fund	28.08	30.24	37.01	35.02	38.02
3.16	Public Account (Net)	4186.58	10288.15	4050.70	1677.54	1592.53
	of which					
	Provident Fund (Net)	2215.27	2938.13	2114.32	2233.44	2388.82
	Reserve Fund (Net)	-58.04	40.65	-12.35	-13.24	-16.36
	Deposits & Advances (Net)	-3280.29	105.65	-268.52	128.07	117.94
	of which Deposits (Net)	-3280.25	105.68	-268.52	128.07	117.94
	Suspense & Miscellaneous (Net)	-714.97	-2476.80	-478.28	-2300.71	-2626.70
	Withdrawal from C.B Investment Account (Net)	0.00	0.00	0.00	0.00	0.00
	Remittances (Net)	-92.19	-313.01	-67.78	-68.08	-69.89
	Others (Net)	6116.80	9993.52	2763.31	1698.06	1798.72

* Inclusive of Rs.65.34 Cr as subvention from Central Road Fund and Special Central Assistance for SCP TSP Plan
Budget in Brief 2018-19

Table 2 (Contd..)

Table 2 (Contd..)

CONSOLIDATED STATEMENT OF RECEIPT AND EXPENDITURE

(₹ crore)

SI No	RECEIPTS & EXPENDITURE	2015-16	2016-17	2017-18	2017-18	2018-19
		Actual	Actual	B. E.	R. E.	B. E.
1	2	3	4	5	6	7
4	CAPITAL EXPENDITURE (4.1 TO 4.6)	14403.03	18992.25	23580.07	22232.55	26264.55
4.1	Plan Capital Outlay	6518.48	8945.65	7442.18	7253.43	8694.26
	<i>of which outlay on CSS/CPS</i>	397.33	419.45	477.75	466.84	639.95
4.2	Plan Lending	407.61	375.25	459.92	563.04	507.37
	<i>of which lending on CSS/CPS</i>	33.90	41.90	46.03	46.03	2.50
4.3	Non-Plan Capital Outlay	981.56	1180.30	1615.30	1414.76	1636.05
4.4	Non-Plan Lending	434.64	785.05	456.66	773.80	594.72
4.5	Discharge of Internal Debt	5699.05	7233.29	13226.74	11848.25	14356.18
	<i>of which Market borrowings</i>	2114.39	2614.03	4296.81	4296.79	5515.97
4.6	Repayment of Loans to Centre	361.69	472.71	379.27	379.27	475.97
A.	TOTAL RECEIPTS	93058.69	110080.24	132730.28	122886.18	141849.93
B.	TOTAL EXPENDITURE	93092.49	110088.56	133207.95	123579.05	141925.59
C.	OVERALL SURPLUS(+)/DEFICIT(-)	-33.80	-8.32	-477.67	-692.87	-75.66
D.	OPENING BALANCE	-5.58	-39.38	-350.47	-47.70	-740.57
E.	CLOSING BALANCE	-39.38	-47.70	-828.15	-740.57	-816.23
F.	REVENUE SURPLUS(+)/DEFICIT(-)	-9656.81	-15484.59	-16043.14	-13079.64	-12859.81
G.	GROSS FISCAL DEFICIT	-17818.39	-26448.35	-25756.32	-22774.41	-23957.06
H.	PRIMARY DEFICIT /SURPLUS	-6707.77	-14331.85	-12124.49	-9248.29	-9019.36
I.	STATE'S OWN RESOURCES	20739.84	23462.08	24921.84	21859.80	27853.34
i	Balance from Current Revenues (1.1+1.2+1.3+1.5+1.6 - 2.2 + Head 2048)	-1322.30	-5252.22	-5160.14	-6291.61	-1547.28
ii	Net Contribution from State PSUs (Non-Plan support to State PSUs) and LSG's	6446.64	5184.30	7727.50	5729.12	8650.00
iii	Plan Grants under FC	0.00	0.00	0.00	0.00	0.00
iv	MCR (net) *	-5815.89	-4706.69	-2227.13	-301.12	-4490.56
v	State Provident Fund, Small Savigs (Net)	8332.06	12931.65	4877.63	3931.51	4187.54
vi	Small Savings - NSSF (Gross)	1455.20	1861.22	600.00	2125.29	2200.00
vii	SLR based Borrowings (Net)	12885.61	14685.97	20221.19	17909.95	20469.03
viii	Negotiated Loans (Gross) **	647.25	865.61	1000.00	1000.00	1000.00
ix	Repayment of Loans	-1888.73	-2107.76	-2117.21	-2243.33	-2615.39
x	Adjustment of Opening Balance					
xi	CSS/CPS Deficit (-)/ Surplus(+)					
J.	CENTRAL ASSISTANCE	591.23	1010.63	1578.16	1654.24	1296.66
K.	STATE PLAN RESOURCES	21331.07	24472.71	26500.00	23514.04	29150.00

* includes Non Plan Capital Outlay also

** Excluding NCDC Loans

Table 2 (Contd..)

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

SI No	RECEIPTS & EXPENDITURE	2015-16	2016-17	2017-18	2017-18	2018-19
		Actual	Actual	B. E.	R. E.	B. E.
1	2	3	4	5	6	7
5	Total Debt Stock	157370.33	186453.86	207026.81	210789.37	237265.78
	<i>of which</i>					
	(i) Central Loans	7234.71	7614.13	9062.78	8756.61	9514.67
	(ii) Internal Debt	102496.26	118268.72	139646.01	137530.24	159061.07
	(iii) Small Savings	21515.04	30876.65	26867.97	31977.54	33148.26
	(iv) Provident Fund	21592.82	24530.95	25769.17	26764.39	29153.22
	(v) Others (Trust endowment, Insurance Pension Fund)	4531.50	5163.41	5680.88	5760.59	6388.57
6	Gross State Domestic Product (GSDP) #	557947	617035	747945	686498	772894
7	Fiscal Indicators					
i	Expenditure on Salaries	23524.85	28044.75	31910.16	31432.88	32996.38
ii	Expenditure on Pensions	13062.86	15277.03	18174.29	17064.64	18221.30
iii	Interest payments	11110.62	12116.50	13631.83	13526.12	14937.71
iv	Salaries and Pensions as % of States' Own Revenue(SOR)	77.16%	83.51%	76.52%	80.09%	70.30%
v	Salaries and Pensions as % of TRR	53.00%	57.30%	53.52%	54.94%	49.82%
vi	Salaries,Pensions & Interest as % of TRE	60.62%	60.86%	58.12%	61.20%	57.20%
vii	Salaries,Pensions & Interest as % of TRR	69.10%	73.32%	68.08%	70.27%	64.35%
viii	Interest Payments as % of TRE	14.12%	13.30%	12.43%	13.35%	12.92%
ix	Interest Payments as % of TRR	16.09%	16.02%	14.57%	15.32%	14.53%
x	Capital Expenditure as % of GSDP	1.50%	1.83%	1.33%	1.46%	1.48%
xi	Revenue Deficit as % of GSDP	1.73%	2.51%	2.14%	1.91%	1.66%
xii	Fiscal Deficit as % of GSDP	3.18%	4.28%	3.43%	3.31%	3.10%
xiii	Primary Deficit as % of GSDP	1.20%	2.32%	1.62%	1.35%	1.17%
xiv	Total Debt as % of GSDP	28.21%	30.22%	27.68%	30.71%	30.70%
xv	Revenue Deficit as % of Revenue Receipt	13.99%	20.48%	17.14%	14.82%	12.51%

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

Table 3
IMPORTANT ITEMS OF RECEIPTS

SI No	RECEIPTS	(₹ crore)				
		2015-16 Actual	2016-17 Actual	2017-18 B. E.	2017-18 R. E.	2018-19 B. E.
1	2	3	4	5	6	7
	TOTAL(REVENUE + CAPITAL) RECEIPTS	93058.69	110080.23	132730.28	122886.18	141849.93
1	Share of Central Taxes	12690.67	15225.02	16891.75	16891.75	19932.27
2	Non-plan grants from Central Govt	5177.36	5250.37	3189.36	3589.36	1900.56
3	Devolution under CSS/CPS	3684.10	3101.49	7994.95	7100.71	8018.49
4	Formula based Central Assistance (Block loans)	531.35	852.14	1518.76	1521.55	1231.32
5	Other ACA (non-formula based)	0.00	0.00	0.00	0.00	0.00
6	Share of loans against small savings	1455.20	1861.22	600.00	2125.29	2200.00
7	SLR (based) Market Borrowings	15000.00	17300.00	24518.00	22206.74	25985.00
8	Negotiated Loans (Entering Consolidated Fund)	686.38	913.40	1072.00	1152.74	1077.00
9	Bonds Entering Public Account	0.00	0.00	0.00	0.00	0.00
10	Sales Tax and VAT	30736.78	33453.49	42187.57	22741.50	19791.10
11	Excise	1964.15	2019.30	2945.34	2254.35	2804.42
12	Motor Vehicles & Passenger Tax	2814.30	3107.23	3890.64	3756.75	4683.41
13	Stamps & Registration	2877.73	3006.59	3489.80	3331.19	3766.53
14	Luxury & Entertainment Tax	229.65	240.75	317.77	100.01	0.00
15	State's Non-Tax Revenue	8425.49	9699.98	12037.79	11728.97	14271.14
16	Others	6785.52	14049.26	12076.57	24385.27	36188.69

Table 4
IMPORTANT ITEMS OF EXPENDITURE

SI No.	EXPENDITURE	(₹ crore)				
		2015-16 Actual	2016-17 Actual	2017-18 B. E.	2017-18 R. E.	2018-19 B. E.
1	2	3	4	5	6	7
	TOTAL (REVENUE+ CAPITAL) EXPENDITURE	93092.49	110088.56	133207.95	123579.04	141925.60
1	Salaries	23524.85	28044.75	31910.16	31432.88	32996.38
	<i>of which</i>					
	Government (including Teachers in Govt. Institutions)	16384.05	19431.02	22696.05	22284.15	23417.74
	Teachers (Private Aided Institutions - teaching grant)	7140.80	8613.73	9214.11	9148.73	9578.64
2	Wages	308.08	420.88	445.05	471.00	594.53
3	Office Expenses	199.48	222.65	252.92	266.49	265.43
4	Travel Allowances	106.90	131.13	132.12	138.79	136.20
5	Rent	38.25	57.14	46.44	49.80	50.28
6	Motor Vehicles	62.98	22.76	24.17	37.59	22.11
7	Petroleum, Oil & Lubricant	66.28	75.41	79.21	78.81	83.71
8	Maintenance	63.11	129.21	212.97	131.52	176.57
9	Materials & Supplies	155.91	179.26	175.83	148.67	184.20
10	Machinery & Equipment	64.04	90.91	108.23	84.81	104.96
11	Minor Works	70.00	87.18	127.49	95.89	137.16
12	Major works	1915.99	1993.90	802.24	1672.99	933.07
13	Investment	0.00	0.00	0.00	0.00	0.00
14	Loans (Lending as well as repayment)*	6902.99	8866.31	14522.59	13564.36	15934.24
15	Interest	11110.62	12116.50	13631.83	13526.12	14937.71
16	Pensions	13062.86	15277.03	18174.29	17064.64	18221.30
17	Others	35440.17	42373.55	52562.81	44814.67	57147.76

* including public debt repayment

**Table - A-5
PAST FISCAL FRAMEWORK**

(₹ crore)

Sl. No.	Item	2000-'01	2008-'09	2009-'10	2010-'11	2011-'12	2012-'13	2013-'14	2014-'15	2015-'16	2016-'17
1	Total Revenue	8731	24512	26109	30991	38010	44137	49177	57950	69033	75612
2	Own Revenue	6529	17549	19477	23652	28311	34275	37570	42516	47421	51876
3	From Centre	2202	6963	6632	7338	9700	9862	11607	15434	21612	23735
4	Total Expenditure	12455	29919	31730	38029	49898	58092	66244	76744	87032	102383
5	Revenue	11878	28224	31132	34665	46045	53489	60485	71746	78689	91096
6	Capital	577	1696	2059	3364	3853	4603	5759	4998	8342	11286
7	Revenue Deficit	3147	3712	5023	3674	8034	9351	11309	13796	9657	15485
8	Fiscal Deficit	3878	6346	7872	7730	12815	15002	16944	18642	17818	26448
9	Interest payments	2257	4660	5292	5690	6294	7205	8265	9770	11111	12117
10	Primary Deficit (surplus + / deficit -)	-1621	-1687	-2579	-2041	-6521	-7798	-8679	-8872	-6708	-14332
11	Total Debt	23919	63270	70969	78673	89418	103561	119009	135440	157370	186454
12	GSDP	79015	254036	286651	324513	364048	412313	465041	512564	557947	617035

**Table A-6
AS PERCENTAGE OF GSDP**

Sl. No.	Item	2000-'01	2008-'09	2009-'10	2010-'11	2011-'12	2012-'13	2013-'14	2014-'15	2015-'16	2016-'17
1	Total Revenue	11.05	9.65	9.11	9.55	10.44	10.70	10.57	11.31	12.37	12.25
2	Own Revenue	8.26	6.91	6.79	7.29	7.78	8.31	8.08	8.29	8.50	8.41
3	From Centre	2.79	2.74	2.31	2.26	2.66	2.39	2.50	3.01	3.87	3.85
4	Total Expenditure	15.76	11.78	11.07	11.72	13.71	14.09	14.24	14.97	15.60	16.59
5	Revenue	15.03	11.11	10.86	10.68	12.65	12.97	13.01	14.00	14.10	14.76
6	Capital	0.73	0.67	0.72	1.04	1.06	1.12	1.24	0.98	1.50	1.83
7	Revenue Deficit	3.98	1.46	1.75	1.13	2.21	2.27	2.43	2.69	1.73	2.51
8	Fiscal Deficit	4.91	2.50	2.75	2.38	3.52	3.64	3.64	3.64	3.19	4.29
9	Interest payments	2.86	1.83	1.85	1.75	1.73	1.75	1.78	1.91	1.99	1.96
10	Primary Deficit	2.05	0.66	0.90	0.63	1.79	1.89	1.87	1.73	1.20	2.32
11	Total Debt	30.27	24.91	24.76	24.24	24.56	25.12	25.59	26.42	28.21	30.22

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

REVENUE ACCOUNT OF THE STATE BUDGET
The Revenue Budget 2018-19 (Budget Estimate)

The Fiscal operations (Revenue Account) of the State during 2018-19 are estimated to yield revenue of ₹ 102801 crore and result in expenditure of ₹ 115661 crore leaving a deficit of ₹ 12860 crore.

Table A-7
State Budget (Revenue Account) 2018-19 Budget Estimate

(₹ crore)	
Total Revenue Receipts	102801
Total Revenue Expenditure	115661
Revenue Deficit	12860

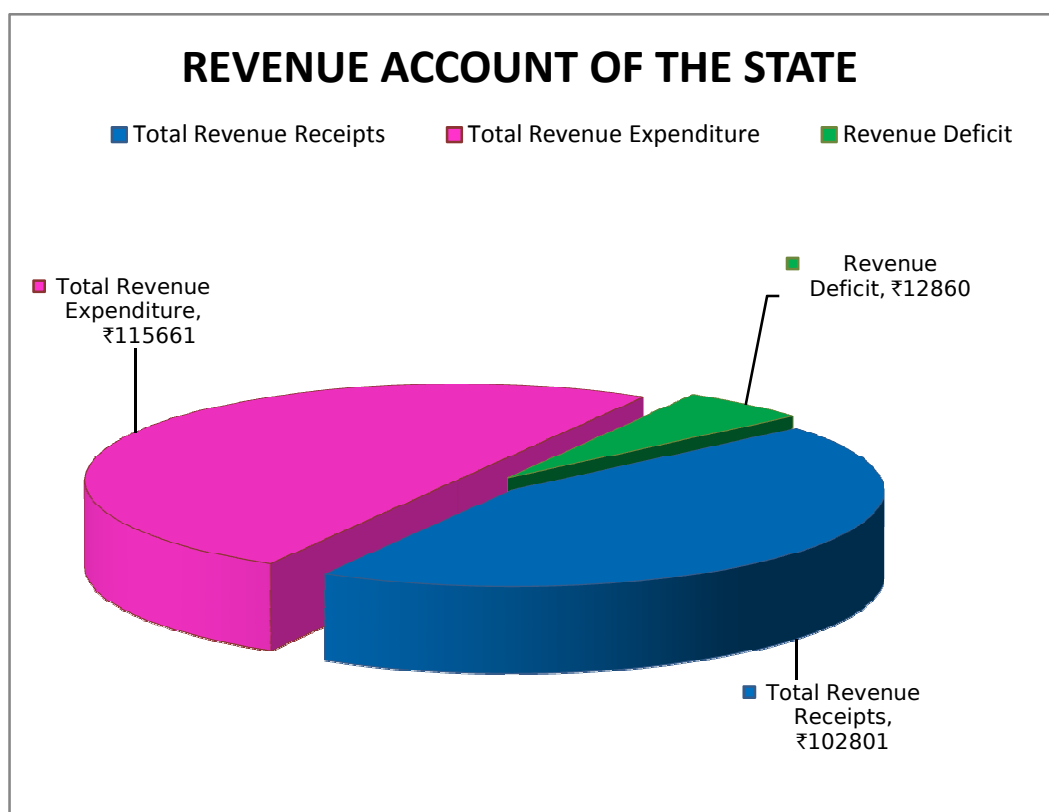
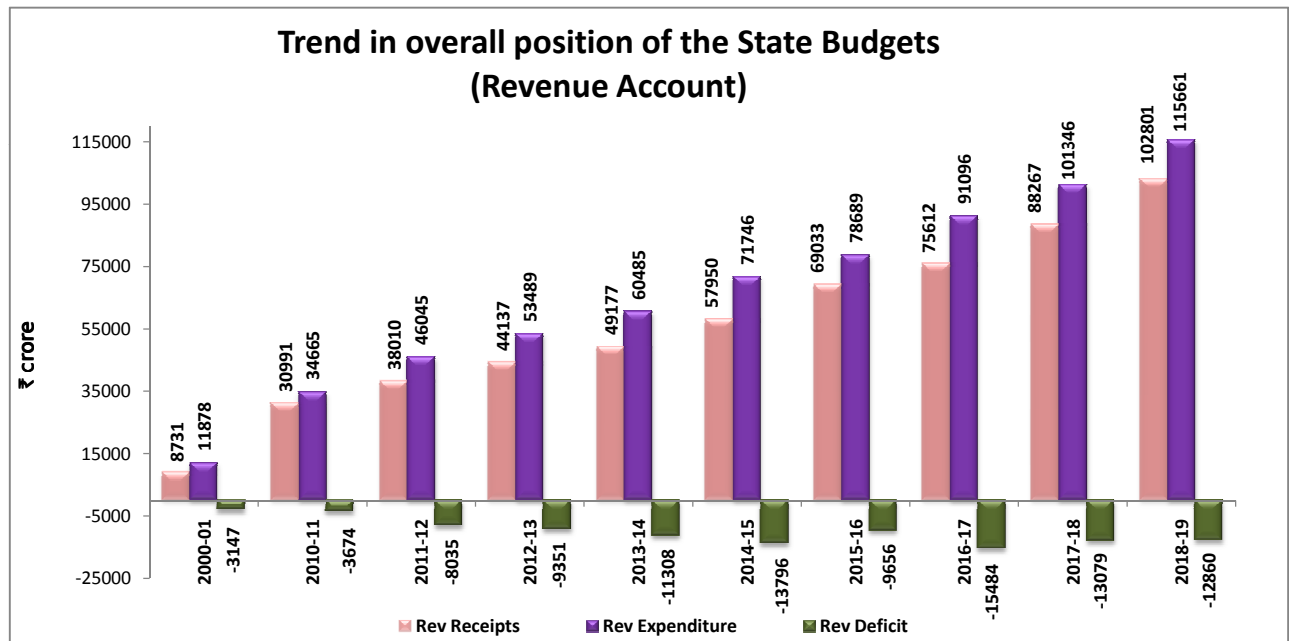


Table A-8
TREND IN OVERALL POSITION OF THE STATE BUDGETS
(Revenue Account)

Item	Accounts								R. E.	B. E.
	2000-01	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8	9	10	11
Revenue Receipts	8731	30991	38010	44137	49177	57950	69033	75612	88267	102801
Revenue Expenditure	11878	34665	46045	53489	60485	71746	78689	91096	101346	115661
Surplus (+)/Deficit (-)	-3147	-3674	-8035	-9351	-11308	-13796	-9656	-15484	-13079	-12860

Amount rounded to Crore



REVENUE AND EXPENDITURE OF THE STATE FOR 2018-19 (Budget Estimates)

REVENUE

During the financial year 2018-19 the revenue of the State is estimated at ₹ 102801 crore, out of which ₹ 19932.27 crore is the Share of Central Taxes, ₹ 10009.39 crore is grant from the Centre, ₹ 58588.44 crore is receipts from State Taxes and Duties and ₹ 14271.14 crore is States' own Non Tax Revenue.

EXPENDITURE

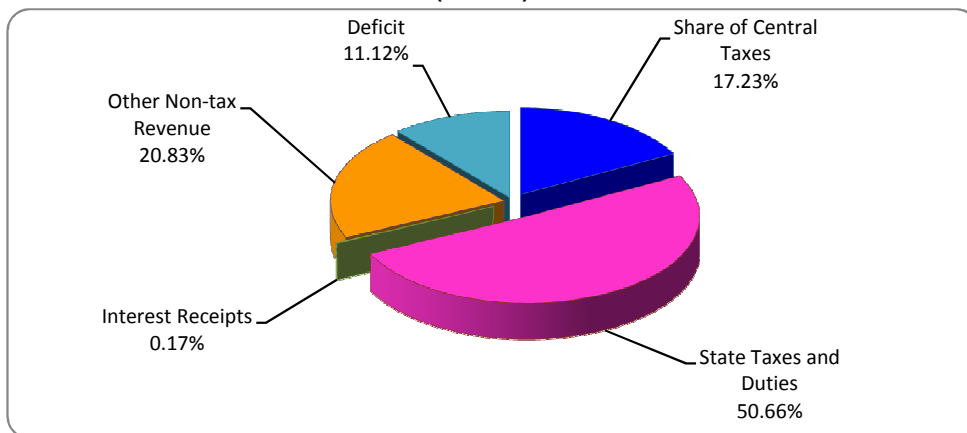
Out of the total estimated expenditure of ₹ 115661 crore during 2018-19, ₹ 63581.21 crore is for Developmental purposes, ₹ 14937.71 crore is for servicing the debt of the State, ₹ 15265.7 crore is for Administrative Services and ₹ 1914.84 crore for collection of Taxes and Duties.

Table A-9
THE STATE BUDGET 2018-19 -REVENUE ACCOUNT
Budget Estimates 2018-19

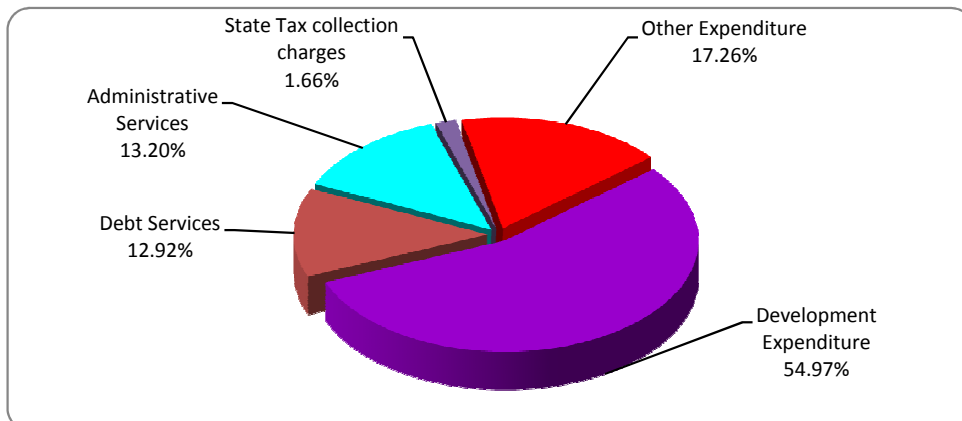
Revenue Receipts			Revenue Expenditure		
	₹ crore	%		₹ crore	%
1 Taxes and Duties	78520.71	67.89	1 Development Expenditure	63581.21	54.97
a) Share of Central Taxes	19932.27	17.23	a) Social & Development Services	49080.09	42.43
b) State Taxes and Duties	58588.44	50.66	b) Others*	14501.11	12.54
2 Non Tax Revenue	24280.53	20.99	2 Debt Services	14937.71	12.92
a) Interest Receipts	191.78	0.17	3 Administrative Services	15265.70	13.20
b) Other Non-tax Revenue	24088.75	20.83	4 State Tax collection charges	1914.84	1.66
			5 Other Expenditure	19961.58	17.26
Total	102801.24	88.88	Total	115661.05	100.00
Deficit	12859.81	11.12	Surplus	0.00	0.00
Grand Total	115661.05	100.00	Grand Total	115661.05	100.00

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

SOURCE OF A RUPEE (2018-19)-REVENUE ACCOUNT



EXPENDITURE OF A RUPEE (2018-19)-REVENUE ACCOUNT



TREND IN REVENUE RECEIPTS 2000-01 & 2011-12 to 2018-19

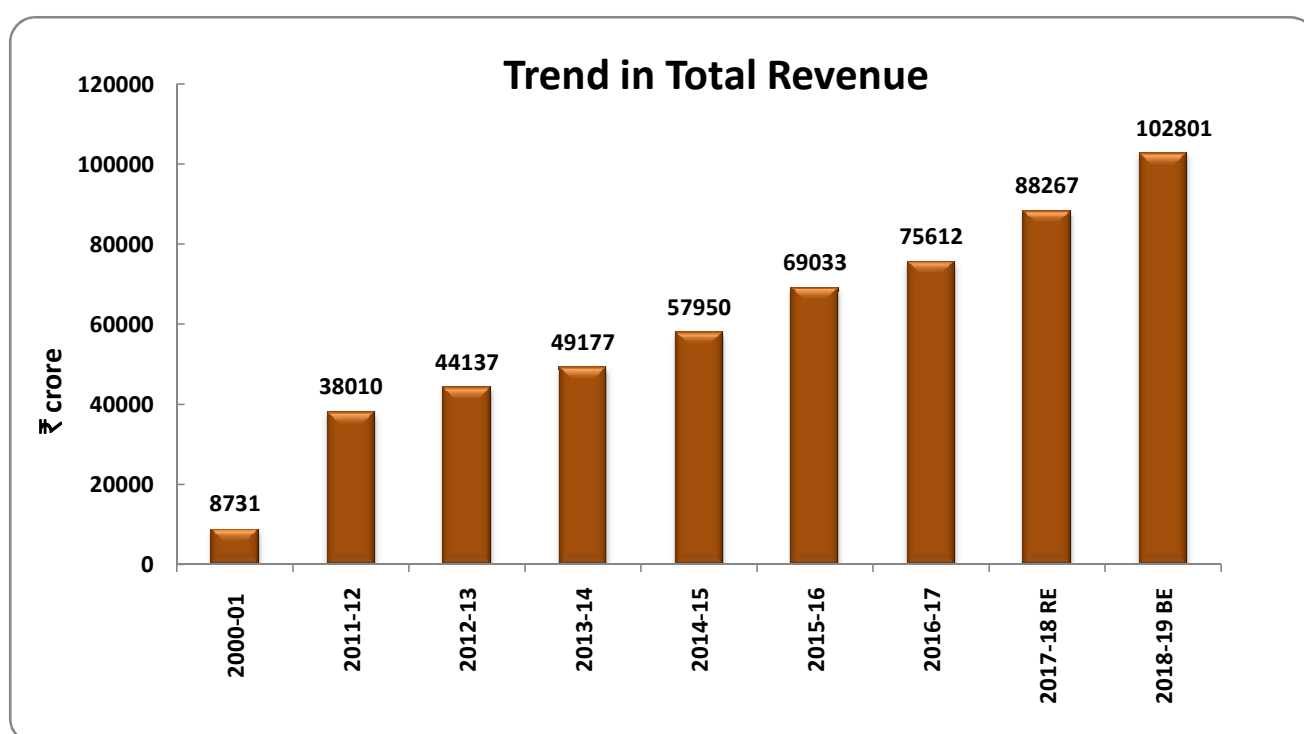
The total estimated Revenue Receipts of ₹ 102801.24 crore in 2018-19 (B.E) is higher by ₹ 14534.39 crore in comparison with 2017-18 (RE) and ₹ 94070.38 crore more than the corresponding figure in 2000-01.

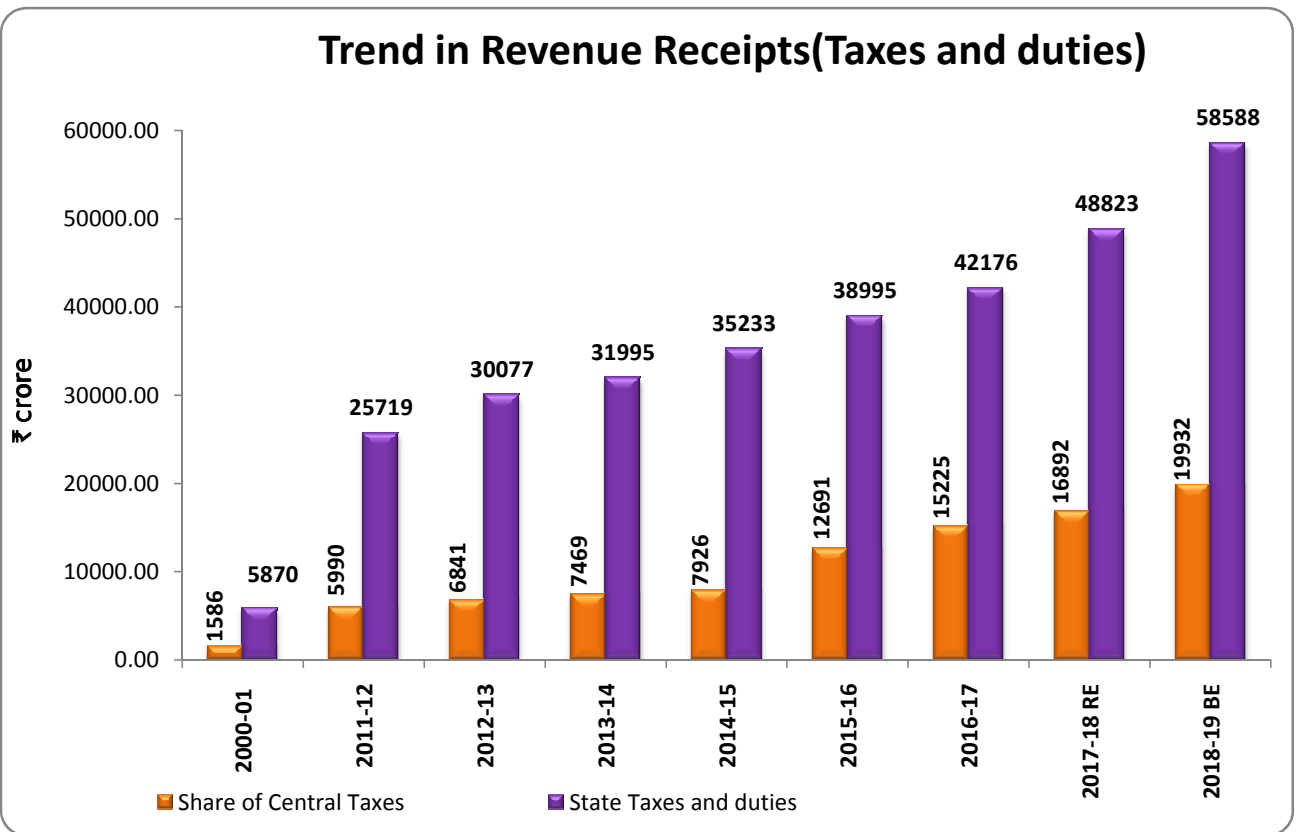
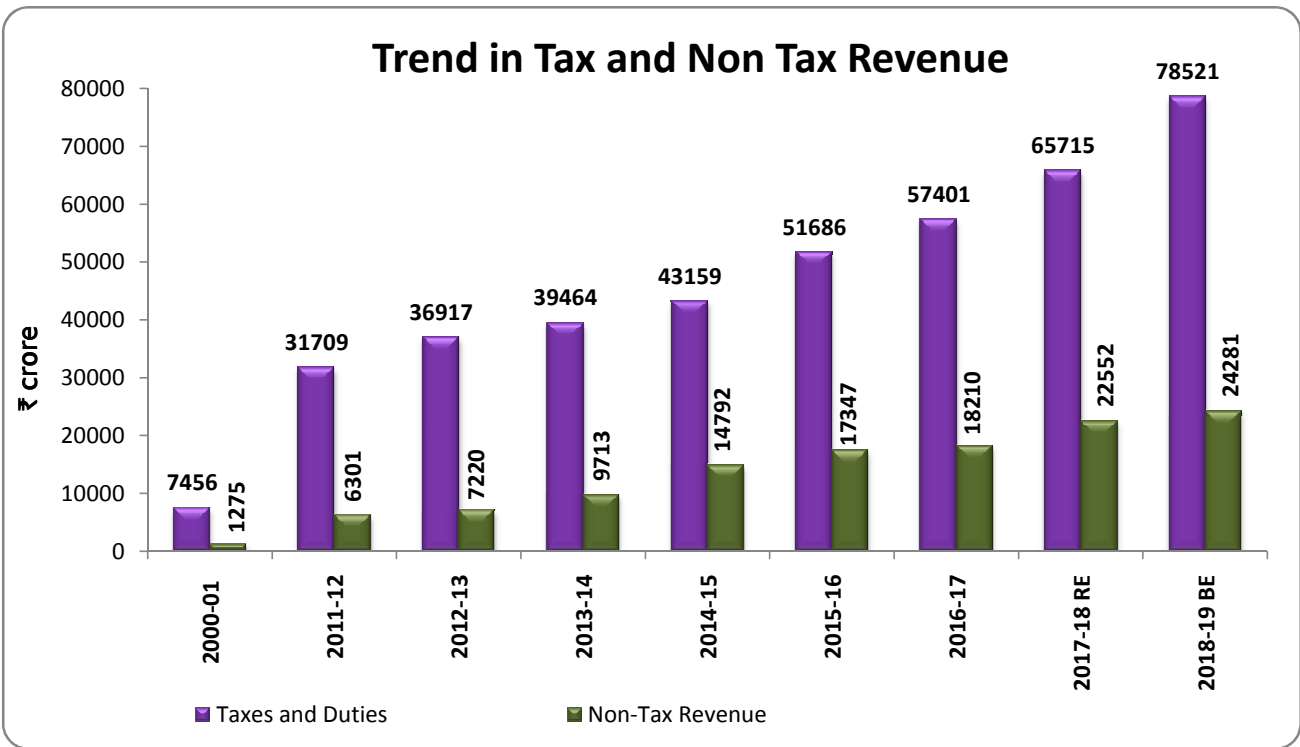
Out of the total estimated Revenue receipts, ₹19932.27 crore is the Share of Taxes and Duties and ₹24280.53 crore is Share of Non-Tax Revenue. Receipts from taxes and duties during 2018-19 form 76.38 % and Non-Tax Revenue 23.62 % of the total revenue. The corresponding figures for the year 2017-18 (RE) are 74.45 % and 25.55% .The tax has increased by 953.14% and Non-Tax Revenue by 1804.37% from the year 2000-01.

Table A-10
TREND IN REVENUE RECEIPTS 2000-01& 2011-12 to 2018-19

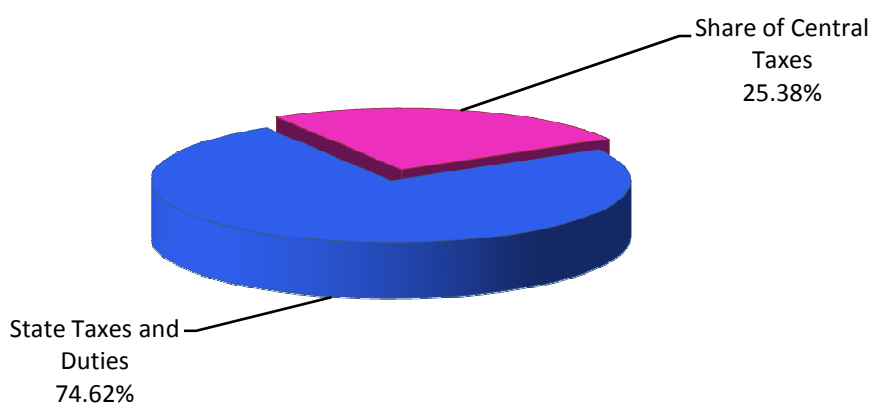
(₹ crore)

Item	Accounts							R. E.	B. E.
	2000-01	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8	9	10
I. Taxes and Duties	7455.87	31708.96	36917.26	39463.70	43158.79	51685.82	57401.40	65715.12	78520.71
Percentage to total	85.40	83.42	83.64	80.25	74.48	74.87	75.92	74.45	76.38
Index	100	425	495	529	579	693	770	881	1053
(I)Share of Central Taxes	1585.61	5990.36	6840.65	7468.68	7926.29	12690.67	15225.02	16891.75	19932.27
Percentage to total	18.16	15.76	15.50	15.19	13.68	18.38	20.14	19.14	19.39
(ii)State Taxes and Duties	5870.26	25718.60	30076.61	31995.02	35232.50	38995.15	42176.38	48823.37	58588.44
Percentage to total	67.24	67.66	68.14	65.06	60.80	56.49	55.78	55.31	56.99
II. Non-tax Revenue	1274.99	6301.40	7220.04	9713.24	14791.68	17346.84	18210.33	22551.73	24280.53
Percentage to total	14.60	16.58	16.36	19.75	25.52	25.13	24.08	25.55	23.62
Index	100	494	566	762	1160	1361	1428	1769	1904
(I)Interest Receipts	36.81	136.49	172.41	149.46	102.15	105.03	143.51	180.95	191.78
Percentage to total	0.42	0.36	0.39	0.30	0.18	0.15	0.19	0.21	0.19
(ii)Other non-tax Revenue	1238.18	6164.91	7047.63	9563.78	14689.53	17241.81	18066.81	22370.78	24088.75
Percentage to total	14.18	16.22	15.97	19.45	25.35	24.98	23.89	25.34	23.43
III. Total Revenue	8730.86	38010.36	44137.30	49176.94	57950.47	69032.66	75611.72	88266.85	102801.24
Index	100	435	506	563	664	791	866	1011	1177





Tax Revenue 2018-19 (B. E.)



Percentage Trend in Tax Revenue

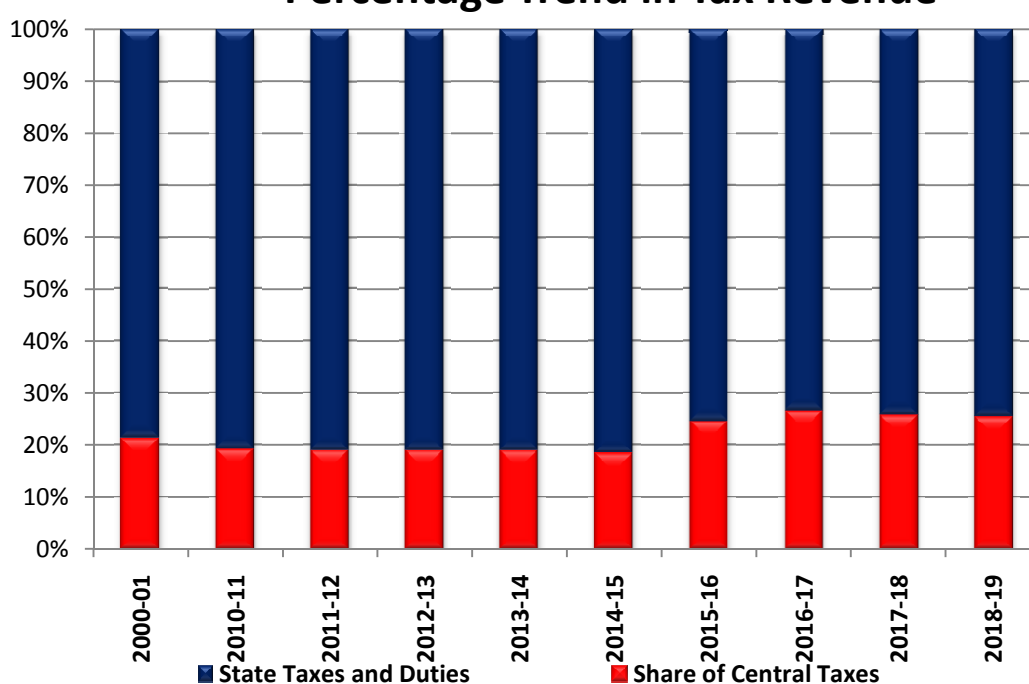


Table A-11
TAX REVENUE 2018-19 (Budget Estimate)

	(₹ in crore)	%
I. Total Tax Revenue	78520.71	100.00
(a) Share of Central Taxes	19932.27	25.38
(b) State Taxes and Duties	58588.44	74.62
II. Percentage of Total Tax Revenue to Total Revenue	102801.24	76.38

TREND IN TAX REVENUE

The State's share of Central Taxes during 2018-19 is estimated at ₹19932.27 crore. Receipt from State's taxes and duties during 2018-19 show an increase of ₹9765.07 crore over the receipts 2017-18 (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 74.62% in 2018-19 BE and in respect of the share of Central Taxes there has been an increase from 21.27% in 2000-01 to 25.38% in 2018-19 BE.

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

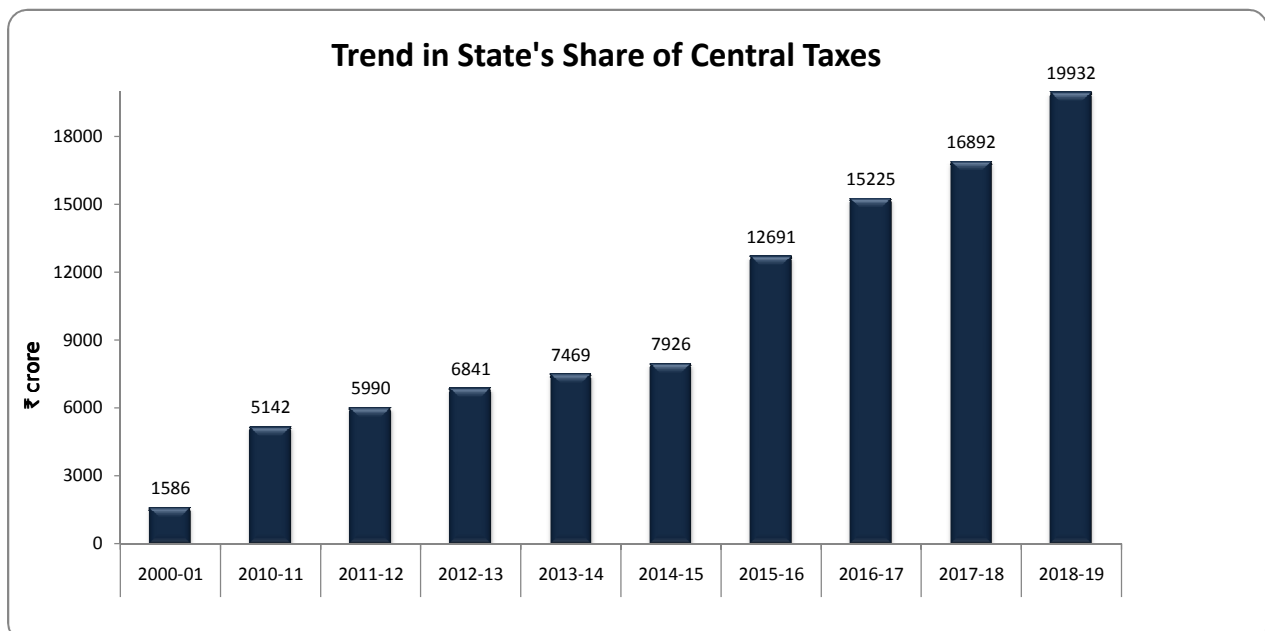
Item	Accounts								(In Percentage)	
	2000-01	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	R. E. 2017-18	B. E. 2018-19
1	2	3	4	5	6	7	8	9	10	11
Total Tax Revenue	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
(a) Percentage Share of Central Taxes	21.27	19.14	18.89	18.93	18.93	18.37	24.55	26.52	25.70	25.38
(b) Percentage Share of State Taxes and Duties	78.73	80.86	81.11	81.07	81.07	81.63	75.45	73.48	74.30	74.62

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

Item	₹ crore				Percentage
	2015-16	2016-17	2017-18	2018-19	
	Accounts	Accounts	R. E.	B. E.	
1	2	3	4	5	6
1. Corporation Tax	4001.37	4885.98	4984.75	5882.01	29.51%
2. Tax on Income other than Corporation Tax	2783.33	3395.77	4357.96	5142.39	25.80%
3. Other Taxes on Income and Expenditure	0.09	0.00	0.00	0.00	0%
4. Taxes on Wealth	0.89	11.18	-0.15	0.00	0%
5. Customs	2031.61	2101.76	2379.19	2807.27	14.08%
6. Union Excise Duties	1688.82	2400.03	2486.93	2934.58	14.72%
7. Service Tax	2175.85	2430.25	2683.07	3166.02	15.88%
8. Other Taxes and Duties on Commodities and Services	8.71	0.05	0.00	0.00	0%
Total	12690.67	15225.02	16891.75	19932.27	100%

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

Item	Accounts								(₹ crore)	
	2000-01	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	R. E. 2017-18	B. E. 2018-19
1	2	3	4	5	6	7	8	9	10	11
Share of Income Tax	417.80	1062.05	1197.69	1471.08	1653.94	1976.54	2783.33	3395.77	4357.96	5142.39
Index	100	254	287	352	396	473	666	813	1043	1231
Percentage to total	26.35	20.655	19.99	21.50	22.15	24.94	21.93	22.30	25.80	25.80
Share of Other Union Taxes & Duties	1167.81	4079.80	4792.67	5369.57	5814.74	5949.75	9907.34	11829.25	12533.79	14789.88
Index	100	349	410	460	498	509	848	1013	1073	1266
Percentage to total	73.65	79.34	80.01	78.50	77.85	75.06	78.07	77.70	74.20	74.20
Total	1585.61	5141.85	5990.36	6840.65	7468.68	7926.29	12690.67	15225.02	16891.75	19932.27
Index	100	324	378	378	471	500	800	960	1065	1257



STATE TAXES AND DUTIES 2018-19 (BUDGET ESTIMATE)

During the financial year 2018-19 the total receipts from State Taxes and Duties are estimated at ₹ 58588.44 crore. Of this, revenue from Sales Tax and VAT form 33.78%, from Stamps and Registration is 6.43% and State Excise duty 4.79%.

Table A-15

STATE TAXES AND DUTIES 2018-19

Item	₹ crore	%
1	2	3
A. Goods and Service Tax	27001.00	46.09%
(1) Central Goods and Services Tax	1.00	0.00%
(2) State Goods and Services Tax	27000	46.08%
B. Taxes on income and expenditure	3.58	0.01%
(1) Taxes on Agricultural income	3.58	0.01%
C. Taxes on property and capital transactions	4118.88	7.03%
(1) Land Revenue	157.79	0.27%
(2) Stamps and Registration	3766.53	6.43%
(3) Other taxes on property other than agricultural land	194.56	0.33%
D. Taxes on Commodities and Services	27464.98	46.88%
(1) State Excise	2804.42	4.79%
(2) Sales Tax and VAT	19791.10	33.78%
(3) Taxes on vehicles	4683.41	7.99%
(4) Taxes on goods and passengers	0.03	0.00%
(5) Taxes and duties on electricity	186.02	0.32%
(6) Other Taxes and Duties	0.00	0.00%
D.Total (A+B+C+D)	58588.44	100%

Table A-16

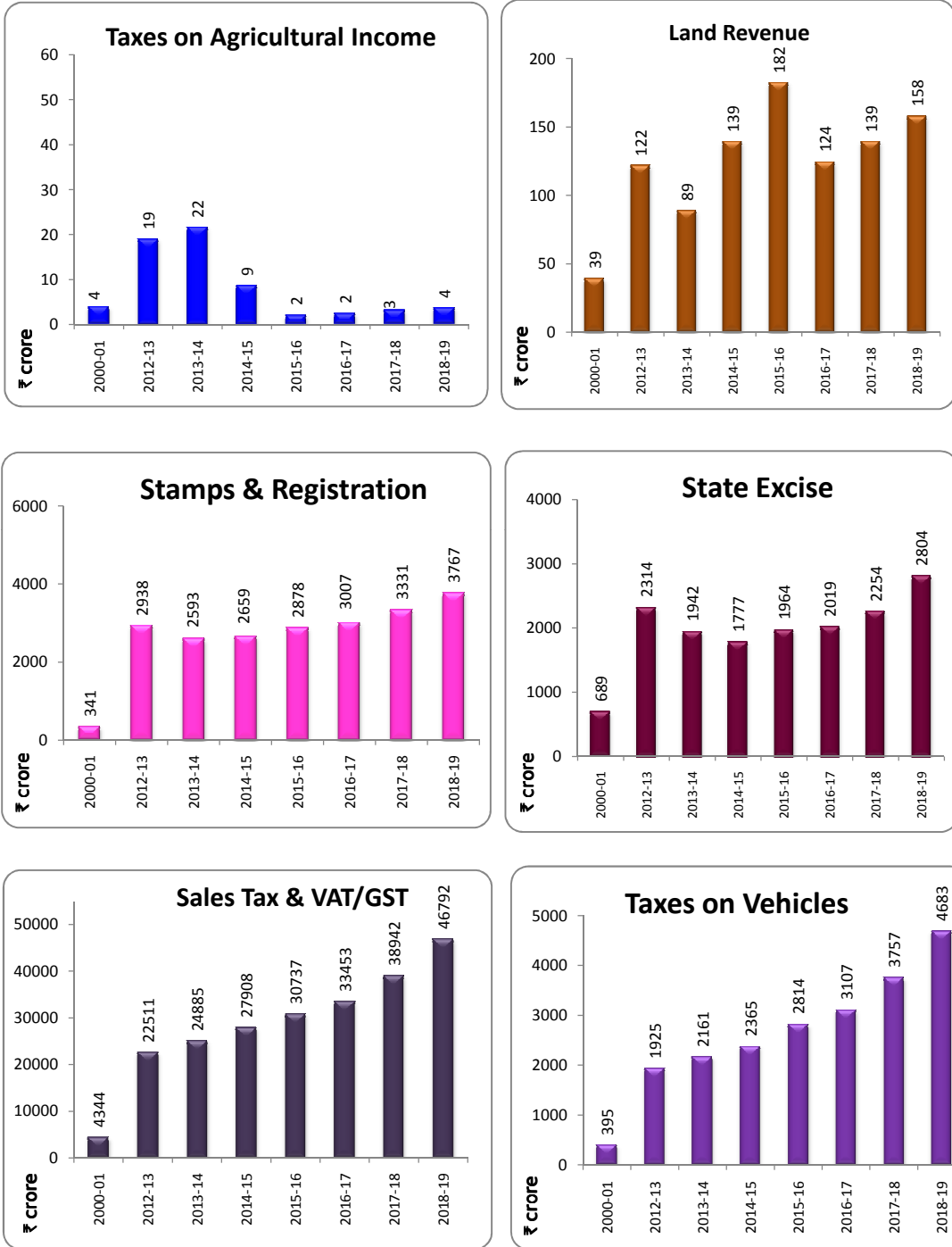
TREND IN STATE TAXES AND DUTIES

(₹ crore)

Sl. No.	Item	Accounts						R. E	B. E
		2000-01	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8	9	10
1	Central Goods and Services Tax							0.70	1.00
	Percentage to total							0.00	0.00
2	State Goods and Services Tax							16200.00	27000.00
	Percentage to total							33.18	46.08
3	Taxes on Agricultural Income	3.83	18.92	21.55	8.60	2.01	2.37	3.06	3.58
	Percentage to total	0.07	0.06	0.07	0.02	0.01	0.01	0.01	0.01
4	Land Revenue	39.35	121.58	88.78	139.03	182.28	124.15	139.08	157.79
	Percentage to total	0.67	0.40	0.28	0.39	0.47	0.29	0.28	0.27
5	Stamps & Registration	341.10	2938.37	2593.29	2659.02	2877.73	3006.59	3331.19	3766.53
	Percentage to total	5.81	9.77	8.11	7.55	7.38	7.13	6.82	6.43
6	State Excise Duties	688.94	2313.95	1941.72	1777.42	1964.15	2019.30	2254.35	2804.42
	Percentage to total	11.74	7.69	6.07	5.04	5.04	4.79	4.62	4.79
7	Sales Tax & VAT	4344.33	22511.09	24885.25	27908.33	30736.78	33453.49	22741.50	19791.10
	Percentage to total	74.01	74.85	77.78	79.21	78.82	79.32	46.58	33.78
8	Taxes on vehicles	394.85	1924.62	2161.09	2364.95	2814.30	3107.23	3756.75	4683.41
	Percentage to total	6.73	6.40	6.75	6.71	7.22	7.37	7.69	7.99
9	Taxes on goods and passengers	0.01	0.00	0.00	0.00	0.01	0.01	0.03	0.03
	Percentage to total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Taxes and Duties on Electricity	14.92	24.71	42.25	48.71	57.66	63.30	123.45	186.02
	Percentage to total	0.25	0.08	0.13	0.14	0.15	0.15	0.25	0.32
11	* Other taxes and Duties on Commodities & services	42.93	223.37	261.08	326.44	360.22	399.94	273.26	194.56
	Percentage to total	0.73	0.74	0.82	0.93	0.92	0.95	0.56	0.33
12	Total (1 to 11)	5870.26	30076.60	31995.02	35232.50	38995.15	42176.38	48823.37	58588.44
	Index	100	512	545	600	664	718	832	998

* 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 2018-19
(BUDGET ESTIMATE)**

		₹ crore
SI No	Item	2018-19 B. E.
A	General Services	12028.27
1	Police	106.26
2	Administrative Services	397.43
3	Miscellaneous General Services	11324.83
4	Others	199.75
B	Social Services	723.11
1	Education, Sports and Culture	418.34
2	Medical and Public Health	240.59
3	Labour and Employment	44.26
4	Others	19.92
C	Economic Services	1164.55
1	Forestry and Wild life	397.68
2	Co-operation	206.16
3	Non ferrous Mining & Metalurgical industries	185.41
4	Others	375.30
D	Dividends and Profits	355.21
1	Interest receipts	191.78
2	Dividends and Profits	163.43
E	Grant in aid from Central Government	10009.39
1	Non-Plan grants	1900.56
2	Grants for State Plan Schemes	90.34
3	Grants for Centrally sponsored schemes	8018.49
4	Grants for Central Plan Schemes	0.00
Total Non-Tax Revenue (A+B+C+D+E)		24280.53

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

		₹ crore								
SI No	Item	Accounts							R. E	B. E
		2000-01	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8	9	10	11
A	Receipts from major items	181.66	341.86	357.32	504.06	441.64	516.06	485.32	610.23	709.90
1	Forest	141.24	220.52	237.33	329.95	300.40	283.04	296.85	341.32	397.68
2	Irrigation Works	3.82	13.74	14.74	11.88	9.46	12.67	11.03	25.07	27.86
3	Civil Works	19.08	33.82	50.68	55.37	49.22	117.23	73.32	84.96	99.58
4	Scientific Research and Tourism	4.88	6.34	6.42	6.28	8.38	12.89	7.75	16.87	21.34
5	Dividends etc., from Commercial and other undertakings	12.64	67.44	48.15	100.58	74.18	90.23	96.37	142.00	163.43
	Index of A	100	188	197	277	243	284	267	336	391
B	Others	477.43	2250.32	3841.21	5070.97	6842.04	7909.43	9214.66	11118.74	13561.24
1	Debt Services (Interest)	36.81	136.49	172.41	149.46	102.15	105.03	143.51	180.95	191.78
2	Administrative Services*	58.68	174.10	195.92	231.98	280.83	385.02	424.46	484.37	528.70
3	Social and Developmental services**	165.07	415.86	472.79	630.08	670.75	772.33	868.74	1056.56	1172.83
4	Miscellaneous***	216.87	1523.87	3000.08	4059.45	5788.32	6647.05	7777.95	9396.86	11667.93
	Index of B	100	471	805	1062	1433	1657	1930	2329	2840
C	Grant-in-aid from the Central Government	615.90	3709.22	3021.53	4138.21	7507.99	8921.35	8510.35	10822.76	10009.39
1	Non-plan Grants	118.18	957.54	551.12	1679.4	1488.63	5177.36	5250.37	3589.36	1900.56
2	Grants for State Plan	220.29	1380.17	1269.8	1154.23	2050.34	59.88	158.49	132.69	90.34
3	Grants for Central Plan	26.74	73.89	59.89	86.58	52.15	126.10	44.20	36.02	0.00
4	Grants for Centrally sponsored schemes	209.90	1297.61	1140.72	1218	3916.87	3558	3057.29	7064.69	8018.49
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	602	491	672	1219	1449	1382	1757	1625
Total Non-tax Revenue (A+B+C)		1274.99	6301.40	7220.05	9713.24	14791.68	17346.84	18210.33	22551.73	24280.53
	Index	100	494	566	762	1160	1361	1428	1769	1904

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 2018-19 (BUDGET ESTIMATE)

Estimate of Expenditure under the Revenue Account for 2018-19 comes to ₹ 115661.05 crore which is ₹ 14314.57 crore, ie.14.12 % higher than the Revised Estimate of the expenditure incurred under the Revenue Account during the year 2017-18. During 2018-19, the share of development expenditure comes to ₹ 63581.21 crore ie.54.97%, which is higher than 2017-18 (R.E.) by ₹ 9899.48 crore, ie.18.44 % higher. Non-development expenditure is ₹ 52079.84 crore, ie.45.03%, which is higher than 2017-18 (R. E.) by ₹ 4415.09 crore, ie. 9.26% higher.

Table A-19
REVENUE EXPENDITURE 2018-19 (BUDGET ESTIMATE)

	₹ crore	%
1. Development Expenditure	63581.21	54.97%
2. Non-Development Expenditure	52079.84	45.03%
3. Total Expenditure	115661.05	100%

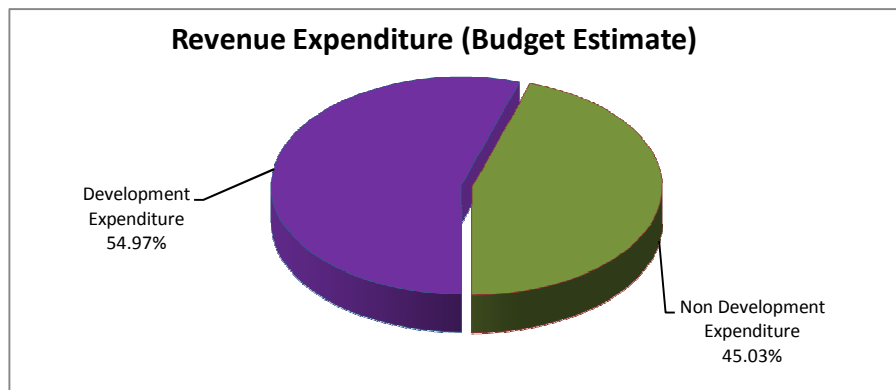


Table A-20
TREND IN REVENUE EXPENDITURE

Item	Accounts								R. E.	B. E.
	2000-01	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1. Development Expenditure	6396.50	18918.58	25069.84	29889.04	32921.10	39182.19	41762.67	48602.63	53681.73	63581.21
Percentage to total	53.85	54.58	54.45	55.88	52.16	54.61	53.07	53.35	52.97	54.97
2. NonDevelopment Expenditure	5481.42	15746.23	20974.78	23599.70	27564.40	32564.24	36926.80	42493.69	47664.75	52079.84
Percentage to total	46.15	45.42	45.55	44.12	47.84	45.39	46.93	46.65	47.03	45.03
3. Total	11877.92	34664.81	46044.62	53488.74	60485.50	71746.43	78689.47	91096.32	101346.48	115661.05
* Index	100	292	388	450	531	604	662	767	853	974

* Base year 2000-01

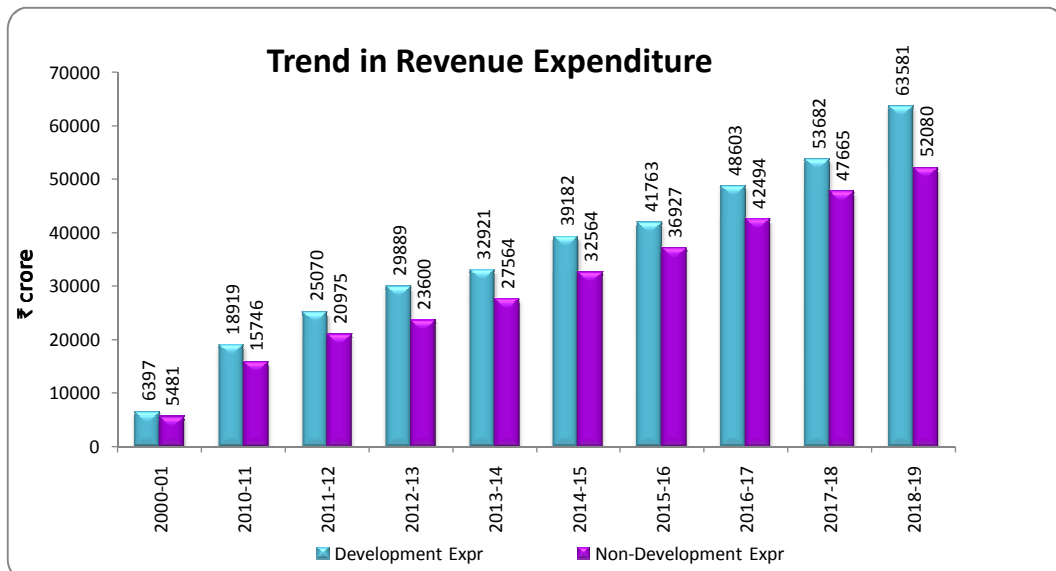


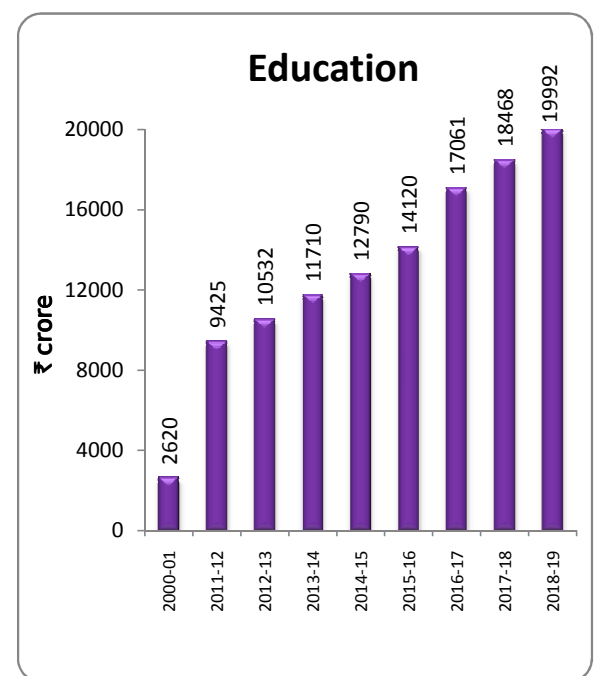
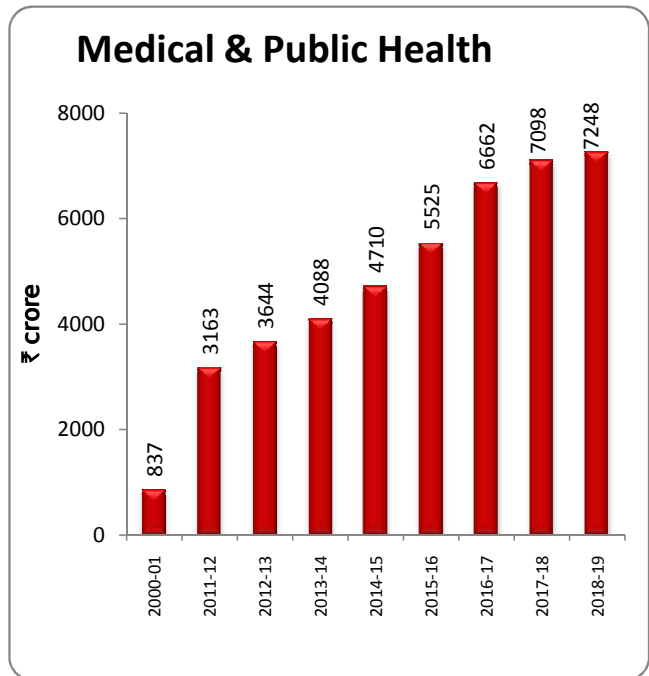
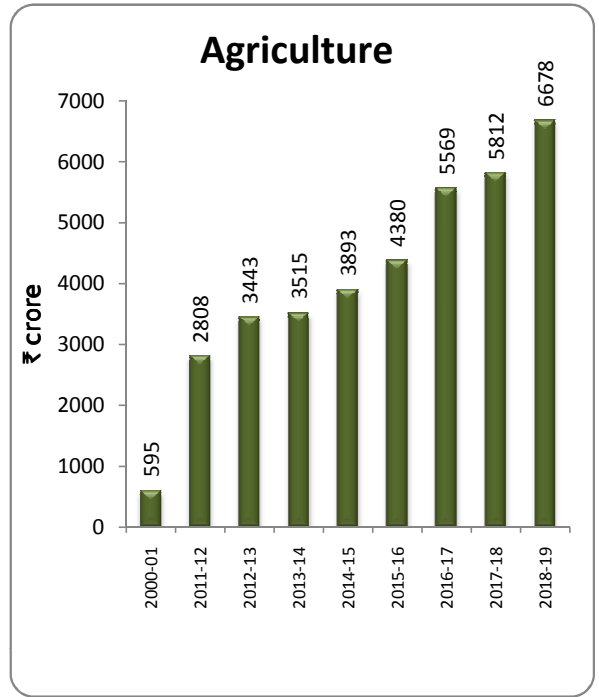
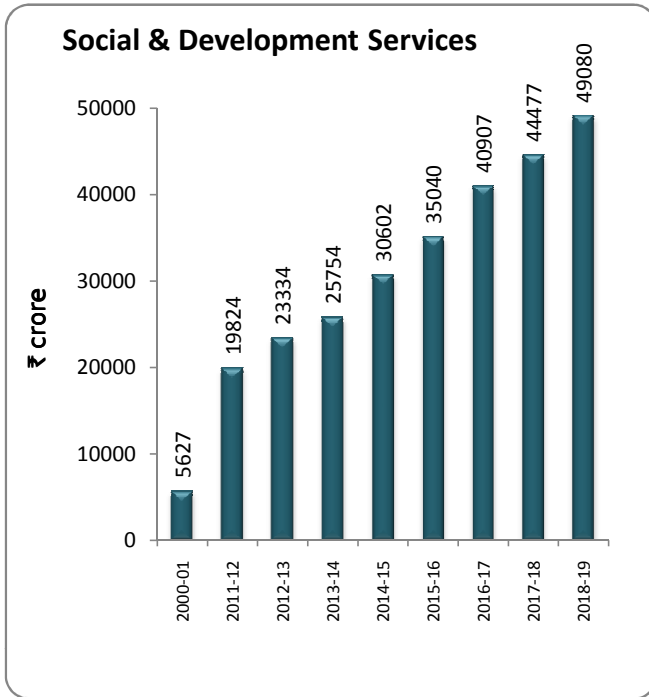
Table A-21
DEVELOPMENT REVENUE EXPENDITURE 2018-19 (BUDGET ESTIMATE)

	(₹ crore)
1. Social and Development Services	49080.09
(a) Education	19991.50
(b) Medical, Public Health & Family Welfare	7248.43
(c) Agriculture, Animal Husbandry, Co-operation and Rural Devevelopment	6678.01
(d) Community Development & Misc. Social and Development Organisations etc. and Scientific depts.	13470.69
(e) Industry, Labour and Employment	1691.46
2. Irrigation	588.28
3. Public Works (Roads & Bridges)	2544.23
4. Forest	594.17
5. Transport and Communications (other than roads)	208.87
6. Housing and Urban Development	2727.67
7. Others	275.37
(a) Relief on account of natural calamities	230.00
(b) Other Social and Community services	45.37
Total	56018.68
8. Development Expenditure of LSGs	7562.53
Grand Total	63581.21

Table A-22
TREND IN DEVELOPMENT EXPENDITURE 2000-01 & 2011-12 to 2018-19

	Accounts							R. E.		B. E.	
	2000-01	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19		
1	2	3	4	5	6	7	8	9	10		
1. Social and Development Services	5627.21	19824.43	23333.92	25754.09	30601.60	35040.23	40907.35	44476.91	49080.09		
Percentage to total	87.97	88.82	87.44	89.09	90.23	90.54	92.09	90.55	87.61		
(a) Education	2620.24	9424.74	10532.02	11709.84	12790.19	14120.05	17061.09	18467.67	19991.50		
Percentage to total	40.96	42.16	39.47	40.51	37.71	36.48	38.41	37.60	35.69		
(b) Medical & PublicHealth,Family Welfare	837.04	3163.01	3643.84	4088.15	4709.63	5524.67	6662.02	7097.73	7248.43		
Percentage to total	13.09	14.15	13.65	14.14	13.89	14.28	15.00	14.45	12.94		
(c)Agriculture, Animal Husbandry & Co-operation	594.69	2807.77	3442.66	3514.56	3892.92	4380.34	5569.15	5811.87	6678.01		
Percentage to total	9.30	12.56	12.90	12.16	11.48	11.32	12.54	11.83	11.92		
(d)Community Devp:& Misc: social and devp: Organi-sation,etc.& Scientific departments.	1396.90	3686.47	4679.75	5459.64	7997.89	9862.80	10204.75	11565.68	13470.69		
Percentage to total	21.84	16.63	17.54	18.89	23.58	25.48	22.97	23.55	24.05		
(e) Industry, Labour and Employment	178.34	742.45	1035.65	981.90	1210.97	1152.36	1410.34	1533.96	1691.46		
Percentage to total	2.79	3.32	3.88	3.40	3.57	2.98	3.18	3.12	3.02		
2. Irrigation	128.15	362.17	482.69	451.76	391.75	488.91	508.18	579.03	588.28		
Percentage to total	2.00	1.62	1.81	1.56	1.16	1.26	1.14	1.18	1.05		
3. Public Works(Roads &Bridges)	296.32	1162.74	1645.83	1632.34	1760.61	2010.30	1182.63	2103.69	2544.23		
Percentage to total	4.63	5.20	6.17	5.65	5.19	5.19	2.66	4.28	4.54		
4. Forest	133.48	291.12	344.48	378.34	428.70	418.60	518.98	533.13	594.17		
Percentage to total	2.09	1.30	1.29	1.31	1.26	1.08	1.17	1.09	1.06		
5. Transport and Communications (other than roads)	26.87	167.93	190.92	117.93	176.56	146.45	102.42	143.72	208.87		
Percentage to total	0.42	0.75	0.72	0.41	0.52	0.38	0.23	0.29	0.37		
6. Housing and Urban Development	158.54	379.53	417.12	328.18	375.32	361.74	950.24	1013.12	2727.67		
Percentage to total	2.48	1.70	1.56	1.14	1.11	0.93	2.14	2.06	4.87		
7. Others	25.93	167.60	270.96	281.40	181.15	235.49	250.26	267.62	275.37		
Percentage to total	0.41	0.75	1.02	0.97	0.53	0.61	0.56	0.54	0.49		
(i) Relief on account of natural calamities	23.13	141.81	244.93	261.16	165.08	217.32	196.44	223.34	230.00		
Percentage to total	0.36	0.63	0.92	0.90	0.49	0.56	0.44	0.45	0.41		
(ii) Other Social and Community services	2.80	25.78	26.03	20.25	16.07	18.16	53.82	44.29	45.37		
Percentage to total	0.04	0.12	0.10	0.07	0.05	0.05	0.12	0.09	0.08		
Total	6396.50	22355.52	26685.91	28908.93	33915.68	38701.70	44420.07	49117.23	56018.68		
Development Expenditure of LSGs		2714.32	3203.13	4012.17	5266.51	3060.97	4182.56	4564.50	7562.53		
Grand Total	6396.50	25069.84	29889.03	32921.10	39182.19	41762.67	48602.63	53681.73	63581.21		
Index	100	349	417	452	530	605	694	768	876		

Trend in Development Expenditure



DEVELOPMENT EXPENDITURE-(REVENUE ACCOUNT)

Table A-23

EXPENDITURE ON EDUCATION

(₹ crore)

SINo	Item	Accounts							R. E.	B. E.
		2000-01	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8	9	10	11
1	Expenditure	2620.24	10532.02	11709.84	11709.84	12790.19	14120.05	17061.09	18467.67	19991.50
2	Index	100	402	447	447	488	539	651	705	763
3	Percentage to total Development Expenditure	40.96	39.47	40.51	40.51	37.71	36.48	35.10	34.40	31.44

Table A-24

EXPENDITURE ON SOCIAL DEVELOPMENT OTHER THAN EDUCATION

(₹ crore)

SINo	Item	Accounts							R. E.	B. E.
		2000-01	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8	9	10	11
1	Expenditure	3006.97	10431.87	12832.98	14044.25	17811.41	20920.18	23846.27	26009.24	29088.59
2	Index	100	347	427	467	592	696	793	865	967
3	Percentage to total Developmental Expenditure	47.01	46.66	48.09	48.58	52.52	54.05	49.06	48.45	45.75

Table A-25

EXPENDITURE ON OTHER DEVELOPMENT SERVICES

(₹ crore)

SINo	Item	Accounts							R. E.	B. E.
		2000-01	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8	9	10	11
1	Expenditure	769.29	2498.91	3320.91	3154.84	3314.08	6722.44	7695.28	9204.82	14501.12
2	Index	100	325	432	410	431	874	1000	1197	1885
3	Percentage to total Developmental Expenditure	12.03	11.18	12.44	10.91	9.77	17.37	15.83	17.15	22.81

NON-DEVELOPMENT REVENUE EXPENDITURE

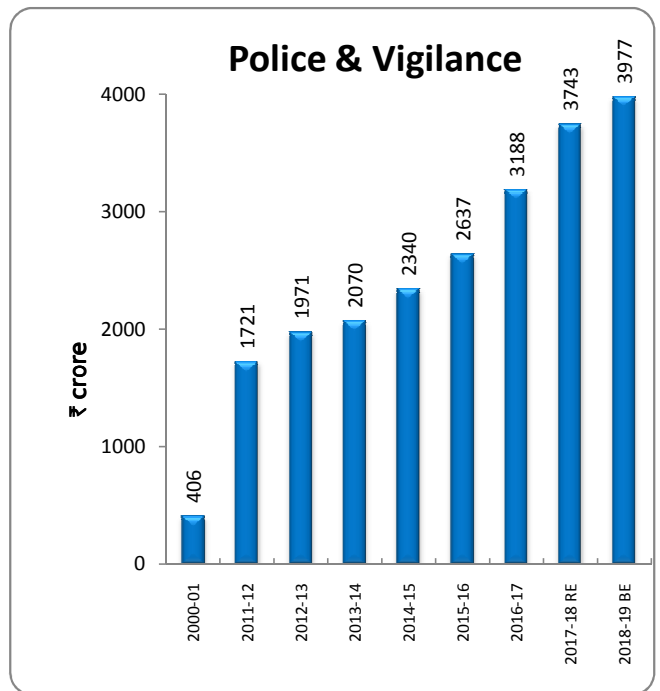
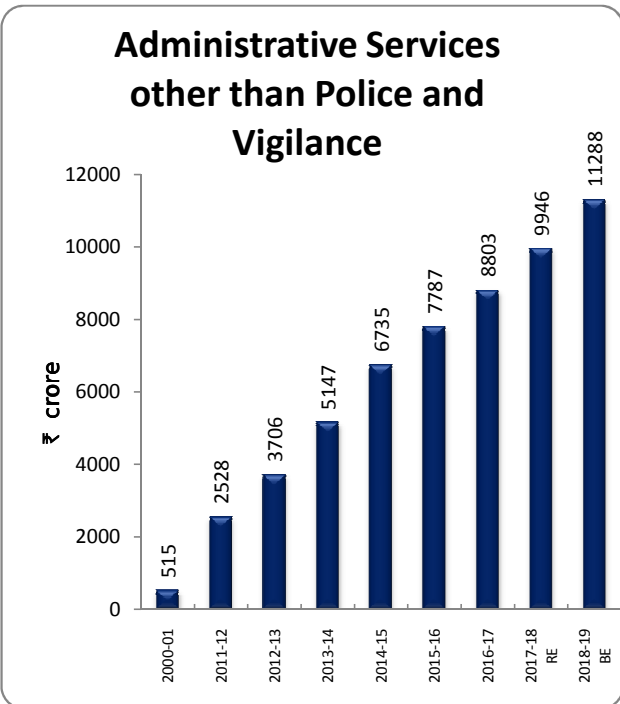
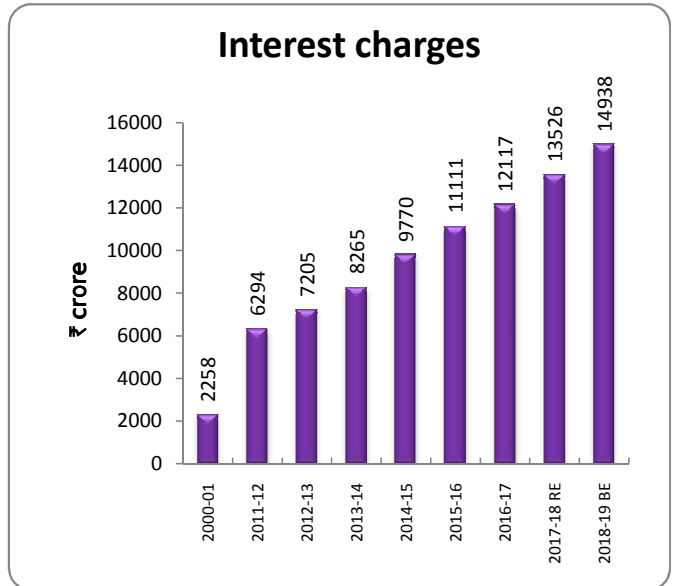
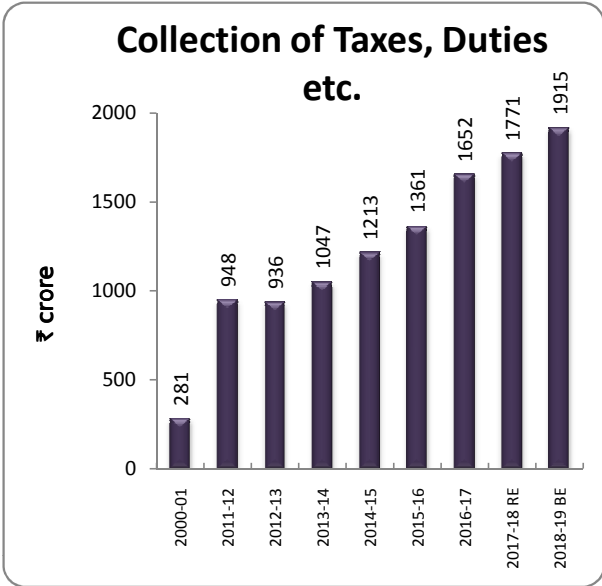
Non - Development Expenditure under revenue account is estimated at ₹ 52079.84 crore during 2018-19, out of which ₹ 15265.7 crore or 29.31% is for Administrative Services and ₹ 1914.84 crore or 3.68% is for collection of Taxes and Duties. Total non-development expenditure during 2018-19 shows an increase of ₹ 4415.09 crore over the year 2017-18 (R.E.)

Table A -26

(₹ crore)

SI No	Item	Accounts							2017-18 RE	2018-19 BE
		2000-01	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17		
1	2	3	4	5	6	7	8	9	10	11
1	Collection of Taxes, Duties etc.	280.67	947.85	936.01	1046.54	1213.48	1361.24	1651.58	1770.90	1914.84
	Percentage to total	5.12	4.52	3.97	3.47	3.73	3.69	3.89	3.72	3.68
2	Interest charges	2257.60	6293.60	7204.81	8265.38	9769.59	11110.62	12116.50	13526.12	14937.71
	Percentage to total	41.19	30.01	30.53	27.37	30.00	30.09	28.51	28.38	28.68
3	Appropriation for Reduction or Avoidance of debt		10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Percentage to total	0.00	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Administrative Services	920.79	4249.47	5676.91	7217.38	9075.24	10423.78	11990.71	13688.81	15265.70
	Percentage to total	16.80	20.26	24.06	23.90	27.87	28.23	28.22	28.72	29.31
(I)	General Administration	217.14	787.88	799.28	950.87	1051.27	1091.49	1305.80	1557.64	1611.22
(ii)	Parliament & State Legislature	52.83	164.74	101.58	123.62	222.07	250.52	251.70	204.24	192.57
(iii)	Administration of Justice	93.33	384.11	410.16	487.15	542.45	616.41	703.40	848.18	895.20
(iv)	Jails	19.54	64.65	71.73	79.58	91.57	102.96	120.51	137.87	143.27
(v)	Police & Vigilance*	406.09	1721.09	1971.13	2070.44	2340.05	2636.92	3188.03	3743.28	3977.32
(vi)	Miscellaneous Department	131.86	1126.99	2323.03	3505.71	4827.83	5725.47	6421.27	7197.61	8446.13
5	Pensions, Superannuation allowances etc.	1929.48	8700.30	8866.89	9971.27	11252.67	13062.86	15277.03	17064.64	18221.30
	Percentage to total	35.20	41.48	37.57	33.02	34.56	35.38	35.95	35.80	34.99
6	Famine Relief									
7	Miscellaneous Compensation & assignments	55.04	674.76	813.10	959.31	1131.49	842.11	1298.35	1448.50	1567.35
	Percentage to total	1.00	3.22	3.45	3.26	3.47	2.28	3.06	3.04	3.01
8	Others	37.84	98.81	101.99	104.52	121.77	126.20	159.52	165.77	172.95
	Percentage to total	0.69	0.47	0.43	0.35	0.37	0.34	0.38	0.35	0.33
(I)	Stationery & Printing	37.84	98.81	101.99	104.52	121.77	126.20	159.52	165.77	172.95
(ii)	Miscellaneous									
	Total	5481.42	20974.78	23599.71	27564.40	32564.24	36926.80	42493.69	47664.75	52079.84
	Index	100	383	431	551	594	674	775	870	950

*Reclassified from 2015-16



**Table No A-27
DEBT SERVICES**

(₹ 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	2018-19
1	2	3	4	5	6	7	8	9	10	11
1	Interest charges	2257.60	6293.60	7204.81	8265.38	9769.59	11110.62	12116.50	13526.12	14937.71
	Index	100	279	319	366	433	492	537	599	662
2	Appropriation for reduction or avoidance of debt	0.00	10	0	0.00	0.00	0.00	0.00	0.00	0.00
	Index									
3	Total	2257.60	6303.60	7204.81	8265.38	9769.59	11110.62	12116.50	13526.12	14937.71
	Percentage to total Non-Development Expenditure	41.19	30.05	30.53	27.37	30	30.09	28.51	28.38	28.68
	Index (Item 3)	100	279	319	366	433	492	537	599	662

**Table A-28
ADMINISTRATIVE SERVICES**

(₹ 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	2018-19
1	2	3	4	5	6	7	8	9	10	11
1	Administrative Services other than Police	514.70	2528.38	3705.79	5146.94	6735.20	7786.87	8802.69	9945.53	11288.38
	Percentage to total Non-Development Expenditure	9.39	12.05	15.70	17.04	20.68	21.09	20.72	20.87	21.68
	Index	100	491	720	1000	1309	1513	1710	1932	2193
2	Police and Vigilance	406.09	1721.09	1971.13	2070.44	2340.05	2636.92	3188.03	3743.28	3977.32
	Percentage to total Non-Development Expenditure	7.41	8.21	8.35	6.86	7.19	7.14	7.50	7.85	7.64
	Index	100	424	485	510	576	649	785	922	979
3	Total	920.79	4249.47	5676.92	7217.39	9075.25	10423.79	11990.72	13688.82	15265.70
	Index(Item3)	100	462	617	784	986	1132	1302	1487	1658

**Table A-29
OTHER ITEMS**

(₹ crore)

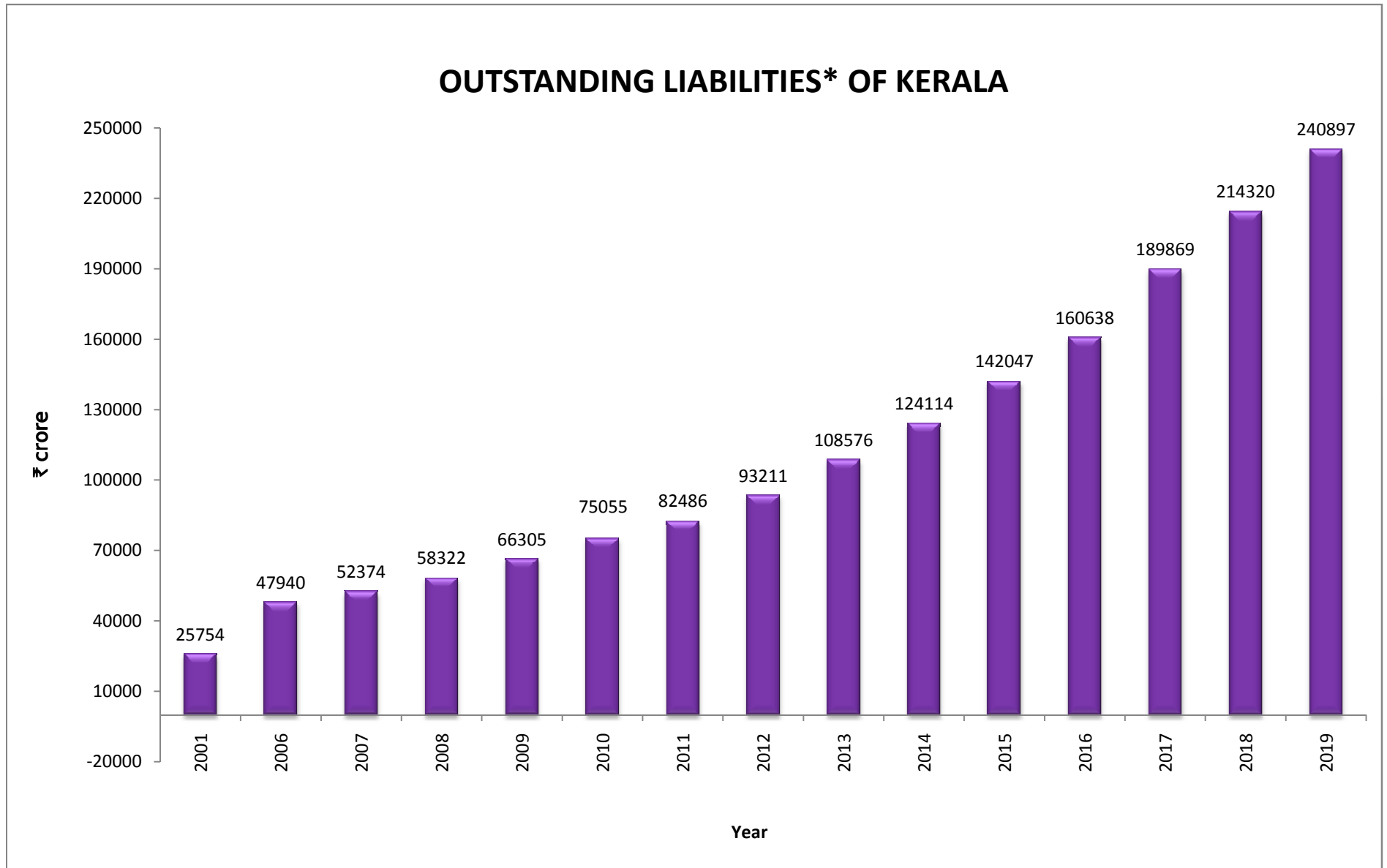
Sl. No	Item	Accounts							R. E.	B. E.
		2000-01	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8	9	10	11
1	Collection of Taxes and Duties etc	280.67	947.85	936.01	1046.54	1213.48	1361.24	1651.58	1770.90	1914.84
	Index	100	338	333	373	432	485	588	631	682
2	Pension, Superannuation Allowances etc	1929.48	8700.30	8866.89	9971.27	11252.67	13062.86	15277.03	17064.64	18221.30
	Index	100	451	460	517	583	677	792	884	944
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	773.56	915.08	1089.77	1253.27	968.31	1457.87	1614.27	1740.30
5	Total	2303.03	10421.72	10717.97	12107.58	13719.41	15392.41	18386.48	20449.82	21876.44
	Percentage to Total Non- Development Expenditure	42.02	49.69	45.42	40.09	42.13	41.68	43.27	42.90	42.01
	Index(Item 5)	100	453	465	526	596	668	798	888	950

* 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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Internal Debt	7627	25671	29969	34019	38814	43368	48528	55397	65628	76804	89068	102496	118268	137530	159061
	<i>of which</i>															
	(i)Market Borrowings	4500	11062	12847	16481	21263	25973	30744	38239	48810	60183	71960	84846	99532	117442	137911
	(ii)Special securities issued to NSSF	1012	9698	11875	11982	11880	11740	11781	11290	11323	11281	11806	12537	13509	14559	15450
	(iii)Loans from banks and FI's	634	4911	5247	5556	5671	5655	6003	5867.4	5496	5340	5302	5113	5228	5529	5700
2	<i>Loans and advances from the Centre</i>	6102	5417	5372	5533	6009	6305	6359	6396	6622	6662	7065	7235	7614	8757	9515
3	<i>Public Account (i to iii)</i>	12000	16754	16933	18670	21388	25308	27533	31339	36226	40615	45813	50807	63886	67932	72221
	(i) Small Savings, Provident Fund etc.	10190	14841	14534	15858	18447	21296	23786	27625	31311	35543	39307	47639	60571	64502	68690
	(ii)Reserve Funds	89	444	503	424	421.4	297.3	321	340	401	369	440	382	423	409	393
	(iii)Deposits and Advances	1721	1469	1896	2388	2520	2957	3425	3374	4515	4702	6067	2787	2893	3021	3139
4	<i>Contingency Fund</i>	25	98	100	100	94	73.57	66	79	100	33	100	100	100	100	100
	Total Liabilities (1 to 4) #	25754	47940	52374	58322	66305	75055	82486	93211	108576	124114	142047	160638	189869	214320	240897

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-2018-19)

During the financial year the expected receipts on account of Loans from Govt of India would be ₹ 1234.02 crore, receipts from repayment of loans comes to ₹ 297.12 crore and internal debt is ₹ 35887 crore

Table A-30

DEBT HEAD RECEIPTS AND DISBURSEMENTS

(BUDGET ESTIMATE-2018-19)

(₹ crore)			
Sl.No	Item	Receipts	Disbursements
1	2	3	4
1	Internal Debt*	35887.00	14356.18
2	Loans from Government of India	1234.02	475.97
3	Other Loans (F)	297.12	1102.09
4	Small Savings, Provident Funds etc.	44789.24	40601.70
5	Others**	190066.94	192661.95
Total		272274.32	249197.89
Balance			23076.43
Grand Total		272274.32	272274.32

* 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

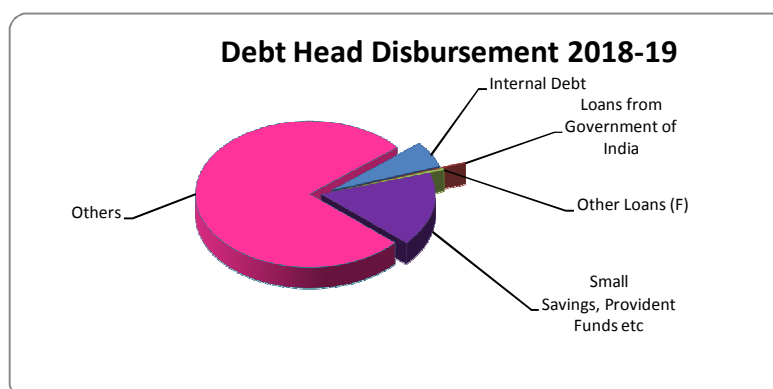
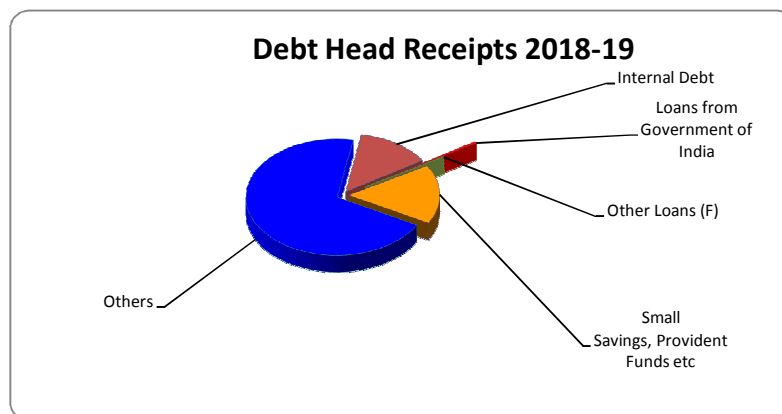


Table A-31

TREND IN DEBT HEAD RECEIPTS AND DISBURSEMENTS

(2000-01 & 2010-11 to 2018-19)

(₹ crore)

Item	2000-01	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18 R.E.	2018-19 B.E.
1	2	3	4	5	6	7	8	9	10	11
Total Receipts	28733.07	140083.84	155343.55	187483.26	190086.64	196573.65	233873.64	272343.69	282529.41	272274.32
Total Disbursements	24889.13	133070.41	144060.54	172927.95	174587.55	178558.38	216778.67	246771.71	261509.46	249197.89
Balance	3843.94	7013.42	11283.01	14555.31	15499.09	18015.27	17094.97	25571.98	21019.95	23076.43

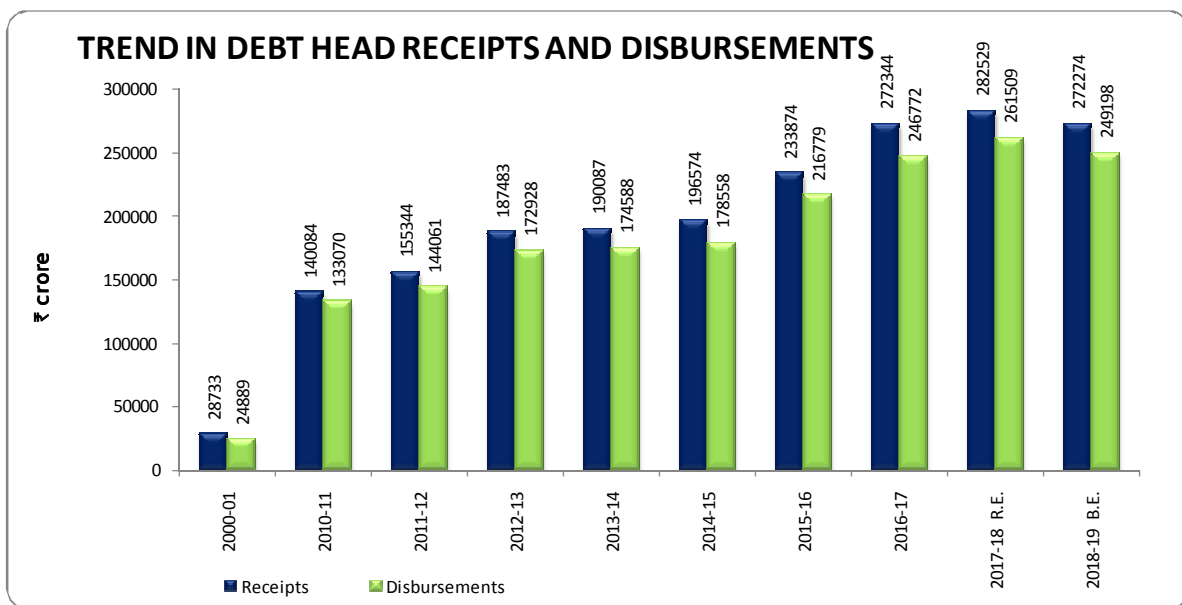


Table A-32

CAPITAL OUTLAY ON DEVELOPMENT AND NON DEVELOPMENT SERVICES
(2018-19 B.E.)

A. Development Schemes:	₹ crore	Percentage
1. Irrigation and Flood Control	668.20	6.47
2. Public Health & Family Welfare	382.29	3.70
3. Agriculture & Allied Services	648.94	6.28
4. Industries	657.22	6.36
5. Public Works	2541.65	24.60
6. Other Works	2308.43	22.35
7. Ports	111.06	1.08
8. Road & Water Transport Schemes #	226.83	2.20
9. Forest	118.85	1.15
10. Housing and Urban Development	56.42	0.55
11. Other Economic Services	2610.43	25.27
Total	10330.31	100.00
B.Non-Development Schemes		
1. Government Trading & Misc:*	0.00	0.00
Total	0.00	0.00
Total Capital Expenditure (A+B)	10330.31	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

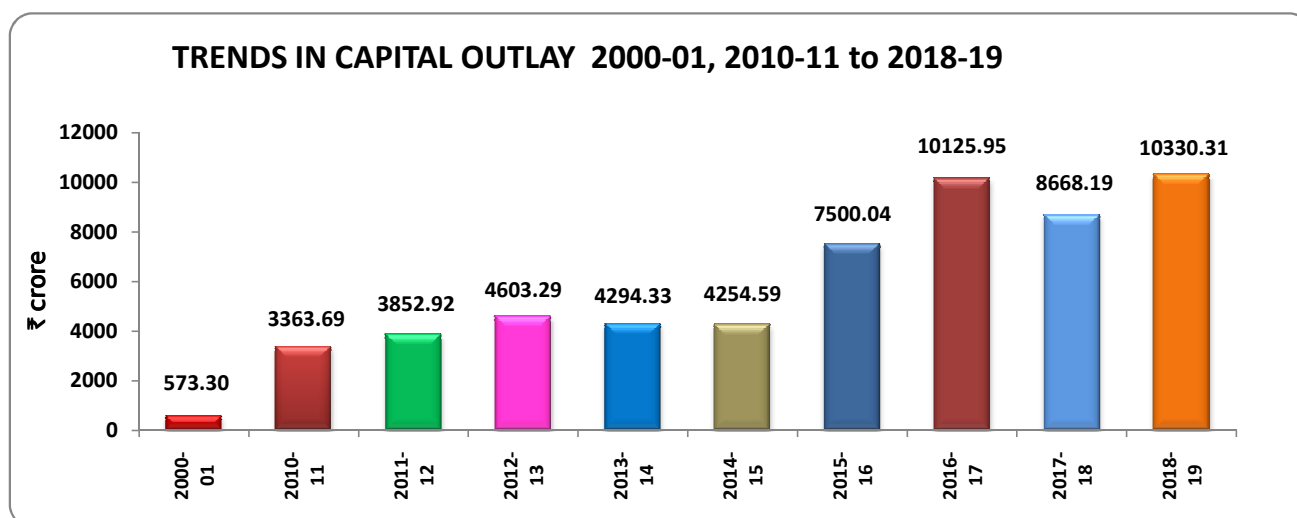
Table A-33
TRENDS IN CAPITAL OUTLAY 2000-01, 2010-11 to 2018-19

(₹ 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	2018-19
1	2	3	4	5	6	7	8	9	10	11
A. Development Schemes	573.30	3363.69	3852.92	4603.29	4294.33	4254.59	7500.04	10125.95	8668.19	10330.31
(I) Irrigation	154.50	292.30	247.19	340.60	342.39	270.24	526.23	674.83	909.74	668.20
Percentage to total (Item A)	26.95	8.69	6.42	7.40	7.97	6.35	7.02	6.66	10.50	6.47
(ii) Public Health	16.79	98.80	117.65	130.65	130.32	193.19	219.67	256.45	446.05	382.29
Percentage to total (Item A)	2.93	2.94	3.05	2.84	3.03	4.54	2.93	2.53	5.15	3.70
(iii) Agriculture and allied services	36.59	338.65	310.82	192.11	210.62	355.90	473.08	555.62	739.80	648.94
Percentage to total (Item A)	6.38	10.07	8.07	4.17	4.90	8.37	6.31	5.49	8.53	6.28
(iv) Industries	58.20	364.30	314.47	273.95	342.24	260.22	334.94	516.79	792.39	657.22
Percentage to total (Item A)	10.15	10.83	8.16	5.95	7.97	6.12	4.47	5.10	9.14	6.36
(v) Public Works	187.99	1515.66	1820.25	2142.92	1549.43	1578.94	2924.25	3001.88	2701.92	2541.65
Percentage to total (Item A)	32.79	45.06	47.24	46.55	36.08	37.11	38.99	29.65	31.17	24.60
(vi) Other Works*	35.77	301.64	458.73	414.01	473.41	696.34	799.47	1044.83	1361.51	2308.43
Percentage to total (Item A)	6.24	8.97	11.91	8.99	11.02	16.37	10.66	10.32	15.71	22.35
(vii) Ports	3.76	152.13	214.07	264.66	150.28	48.45	197.75	99.31	198.61	111.06
Percentage to total (Item A)	0.66	4.52	5.56	5.75	3.50	1.14	2.64	0.98	2.29	1.08
(viii) Road and Water Transport ***	28.80	138.07	177.12	722.34	381.92	379.00	453.98	670.62	589.67	226.83
Percentage to total (Item A)	5.02	4.10	4.60	15.69	8.89	8.91	6.05	6.62	6.80	2.20
(ix) Forests	7.63	14.00	19.01	25.64	35.08	42.52	59.49	95.89	94.35	118.85
Percentage to total (Item A)	1.33	0.42	0.49	0.56	0.82	1.00	0.79	0.95	1.09	1.15
(x) Housing and Urban Devept	5.38	88.94	19.52	18.79	13.86	53.75	58.78	33.76	47.04	56.42
Percentage to total (Item A)	0.94	2.64	0.51	0.41	0.32	1.26	0.78	0.33	0.54	0.55
(xi) Other Eco. Services	37.89	59.20	154.10	77.62	664.78	376.03	1452.40	3175.98	787.11	2610.43
Percentage to total (Item A)	6.61	1.76	4.00	1.69	15.48	8.84	19.37	31.36	9.08	25.27
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	3363.69	3852.92	4603.29	4294.33	4254.59	7500.04	10125.95	8668.19	10330.31
Index	100	583	668	798	744	737	1299	1754	1502	1790

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

** Appropriation to the Contingency Fund etc.



OVERALL BUDGETARY POSITION OF REVENUE AND CAPITAL

(2018-19 Budget Estimate)

The total Revenue Receipt is estimated as ₹ 102801.24 crore and expenditure on Revenue Account as ₹ 115661.05 crore. The corresponding estimates for the Capital Account come to ₹ 272312.35 crore and ₹ 259528.2 crore respectively. The overall budgetary deficit during the year 2018-19 (BE) is ₹ -75.67 crore compared to a deficit of ₹ 692.87 crore of 2017-18 (RE)

Table A-34

OVERALL BUDGETARY POSITION 2018-19 (B.E.)

Details of receipts	Receipts	Expenditure	Details of Expenditure
	(₹ crore)		
Revenue Account	102801.24	115661.05	Revenue Account
Tax Revenue	78520.71	63581.21	Development Expenditure
Non Tax Revenue	24280.53	52079.84	Non Development Expenditure
Capital Account	272312.35	259528.20	Capital Account
Public Debt *	37121.02	14832.15	* Public Debt
Loans and Advances by the State Government	297.12	1102.09	Loans and Advances by the State Government
Public Account	234855.18	233262.65	Public Account
Contingency Fund	1.00	1.00	Contingency Fund
Miscellaneous Capital Receipts	38.02	10330.31	Capital Expenditure outside Revenue Account
Total Receipts	375113.59	375189.25	Total Expenditure
		-75.67	(+)Surplus/(-)Deficit
Opening Cash Balance	-740.57	-816.23	Closing Cash balance
Grand Total	374373.02	374373.02	Grand Total

* Inclusive of Inter State Settlements.

OVERALL BUDGETARY POSITION 2018-19

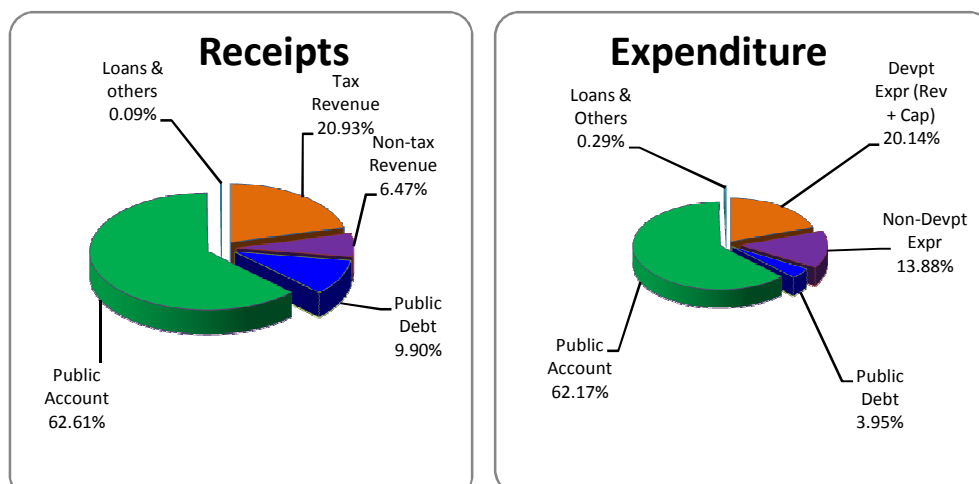


Table A-35
TRENDS IN OVERALL BUDGETARY POSITION

(₹ 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	2018-19
1	2	3	4	5	6	7	8	9	10	11
A	Opening Cash Balance	-113.61	58.88	-529.23	86.15	1.53	-5.58	-39.38	-47.70	-740.57
B	Consolidated Fund (Net)	-1786.97	-5908.87	-4545.36	-5727.77	-5975.32	-4220.37	-10296.46	-2370.42	-1668.19
(I)	Revenue Account (Net)	-3147.06	-8034.26	-9351.44	-11308.57	-13795.95	-9656.80	-15484.58	-13079.64	-12859.81
(ii)	Capital Expenditure (Net)	-577.20	-3836.87	-4588.48	-4275.15	-4226.41	-7471.96	-10095.71	-8633.17	-10292.29
(iii)	Public Debt (Net)	2090.83	6905.90	10457.10	11216.37	12666.40	13598.01	16151.89	20404.00	22288.87
(iv)	Loans and Advances by the State Government (Net)	-153.54	-943.64	-1062.54	-1360.42	-619.35	-689.62	-868.05	-1061.60	-804.97
(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	13.12	20.80	-67.39	67.39	0.00	0.00	0.00	0.00
D	Public Account (Net)	1906.65	5307.63	5139.94	5710.54	5900.83	4186.58	10288.15	1677.55	1592.53
E	Total Budgetary Transaction (Net) B+C+D	119.68	-588.12	615.38	-84.62	-7.10	-33.79	-8.32	-692.87	-75.66
F	Closing Cash Balance (A+E)	6.07	-529.23	86.15	1.53	-5.58	-39.38	-47.70	-740.57	-816.23

Table A-36
TOTAL EXPENDITURE (REVENUE AND CAPITAL) ON DEVELOPMENT SERVICES 2018-19
(Budget Estimate)

(₹ Crore)

Sl No	Items	Revenue	Capital	Total	% to Total
1	2	3	4	5	6
I	Social Services	38817.01	2632.08	41449.09	56.08%
(i)	Education	19991.50	536.37	20527.87	27.77%
(ii)	Medical and Public Health	7248.43	1423.55	8671.98	12%
(iii)	Other Social Services	11577.08	672.16	12249.24	16.57%
II	Economic Services	17201.66	7698.23	24899.89	34%
(i)	Agriculture, Animal Husbandry and Co-operation	6678.01	648.94	7326.95	9.91%
(ii)	Irrigation	588.28	668.20	1256.48	1.70%
(iii)	Public Works	2544.23	2338.75	4882.98	6.61%
(iv)	Industries, Labour and Employment	1691.46	657.22	2348.68	3.18%
(v)	Transport and Communication	208.87	236.74	445.60	0.60%
(vi)	Forest	594.17	118.85	713.02	0.96%
(vii)	Others	4896.64	3029.54	7926.18	10.72%
III	Development Expenditure of LSGs	7562.53	0.00	7562.53	10.23%
	Grand Total (I+II+III)	63581.20	10330.31	73911.51	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
(2012-13 TO 2018-19 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
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	0.00	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	0.00	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 (Accounts)															
Capital	345.08	470.37	477.23	1292.68	555.62	674.83	2815.79	516.79	695.08	95.89	3479.28	8833.27	10125.95	0.00	10125.95
Revenue	17061.09	6662.02	10041.61	33764.72	5569.15	508.18	1182.63	1410.34	102.42	518.98	1363.65	10655.35	44420.07	4182.56	48602.63
Total	17406.18	7132.39	10518.83	35057.39	6124.77	1183.01	3998.43	1927.12	797.50	614.87	4842.93	19488.63	54546.02	4182.56	58728.58
2017-18 R. E.															
Capital	543.69	747.55	465.13	1756.37	739.80	909.74	2521.47	792.39	719.87	94.35	1134.20	6911.82	8668.19	0.00	8668.19
Revenue	18467.67	7097.73	11006.56	36571.96	5811.87	579.03	2103.69	1533.96	143.72	533.13	1839.87	12545.28	49117.23	4564.50	53681.73
Total	19011.36	7845.28	11471.69	38328.33	6551.68	1488.77	4625.15	2326.34	863.60	627.47	2974.07	19457.09	57785.42	4564.50	62349.92
2018-19 B. E.															
Capital	536.37	1423.55	672.16	2632.08	648.94	668.20	2338.75	657.22	236.74	118.85	3029.54	7698.23	10330.31	0.00	10330.31
Revenue	19991.50	7248.43	11577.08	38817.01	6678.01	588.28	2544.23	1691.46	208.87	594.17	4896.64	17201.66	56018.68	7562.53	63581.21
Total	20527.87	8671.98	12249.24	41449.09	7326.95	1256.47	4882.97	2348.68	445.60	713.02	7926.18	24899.89	66348.98	7562.53	73911.51

Table A-38

TREND IN SALARY EXPENDITURE OF GOVERNMENT EMPLOYEES

(` Crore)

Sl. No.	Item	Accounts					R. E.	B. E.
		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8	9
1	Salary Expenditure (Revenue heads)	11710.89	13195.91	14729.30	16309.30	19340.14	22198.34	23350.14
2	Salary Expenditure (Capital heads)	56.29	61.20	67.25	74.75	90.88	85.81	67.60
3	Total Salary Expenditure (Revenue+Capital) (Item 1+2)	11767.2	13257.11	14796.55	16384.05	19431.02	22284.15	23417.74
4	Teaching Grant of Aided Private Educational Institutions (Schools, Polytechnics & Colleges)	5546.52	6083.87	6614.37	7140.80	8613.73	9148.73	9578.64
5	Total Expenditure under Salary (Item 3+4)	17313.70	19340.98	21410.92	23524.85	28044.75	31432.88	32996.38
6	Total Revenue	44137.30	49176.94	57950.47	69032.66	75611.72	88266.85	102801.24
7	Total Expenditure under Revenue	53488.74	60485.50	71746.43	78689.47	91096.31	101346.49	115661.05
8	Total Expenditure (Revenue+Capital)	58092.04	64779.83	76001.02	86189.51	101222.26	110014.68	125991.35
9	Salary Expenditure under Revenue as % of Total Revenue	26.53	26.83	25.42	23.63	25.58	25.15	22.71
10	Salary Expenditure under Revenue as % of Revenue Expenditure	21.89	21.82	20.53	20.73	21.23	21.90	20.19
11	Salary Expenditure (Capital+Revenue) as % of Total Expenditure (Capital+ Revenue)(Item 3 as % of 8)	20.26	20.46	19.47	19.01	19.20	20.26	18.59
12	Salary of Aided Educational Institutions as % of Revenue	12.57	12.37	11.41	10.34	11.39	10.36	9.32
13	Total Salary Expenditure as % of Total Revenue	39.23	39.33	36.95	34.08	37.09	35.61	32.10
14	Total Salary Expenditure as % of Total Expenditure	29.80	29.86	28.17	27.29	27.71	28.57	26.19

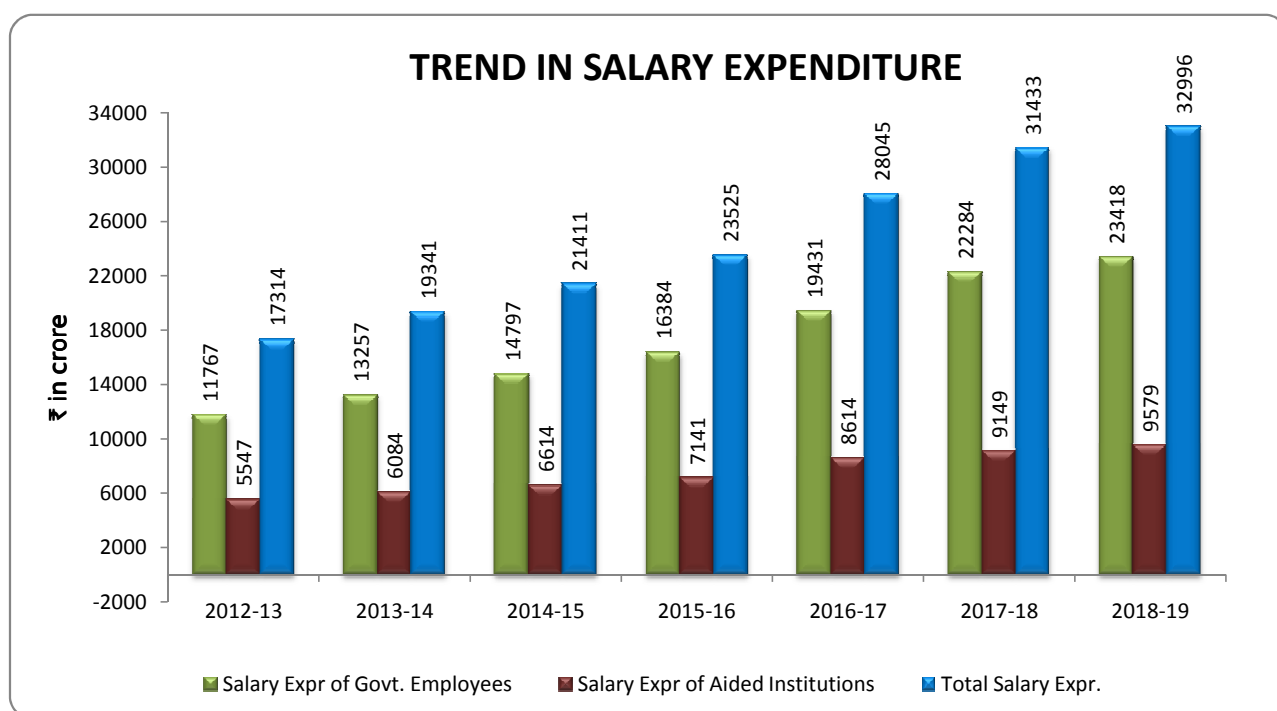


Table A-39
EDUCATION-DETAILED BREAK-UP OF EXPENDITURE

(₹ crore)

Item	2015-16 Accounts	2016-17 Accounts	2017-18 R. E.	2018-19 B. E.
1	2	3	4	5
(a) University Education	2157.92	2603.87	2825.82	3274.92
(b) Secondary Education	5393.89	6563.21	6988.20	7644.60
(c) Primary Education	5305.78	6661.31	7114.81	7361.50
(d) Special Education	13.33	14.90	31.25	22.15
(e) General Education	45.31	59.58	60.19	74.35
(f) Technical Education	900.94	807.15	1016.63	1115.21
(g) Sports & Youth Welfare	141.54	156.26	184.44	201.57
(h) Agriculture Education				
(I) Art and Culture	162.41	196.83	229.99	278.88
(j) Medical Education	980.24	1240.68	1458.63	1547.81
(k) Capital Outlay*	548.18	489.59	758.56	744.57
(l) Loans	0.86	0.97	84.06	67.08
Total	15650.40	18794.35	20752.58	22332.64

* Shown under Education

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

(₹ crore)

Item	2015-16 Accounts	2016-17 Accounts	2017-18 R. E.	2018-19 B. E.
1	2	3	4	5
(a) Direction and Administration	274.49	320.22	368.84	404.02
(b) Foodgrain Crops & seeds	98.47	113.97	135.20	198.50
(c) Agricultural Farms	70.42	68.49	70.23	78.71
(d) Manures and Fertilizers	6.89	14.22	11.97	19.42
(e) Crop Insurance	6.00	12.50	6.25	14.00
(f) Plant Protection	17.02	18.57	18.75	25.21
(g) Commercial Crops	18.90	18.96	20.96	22.75
(h) Horticulture & Vegetable Crops	85.80	83.10	83.51	108.45
(I) Extension and Farmers Training	169.66	306.76	276.30	527.62
(j) Agricultural Economics & Statistics	3.05	0.74	1.48	1.17
(k) Agricultural Engineering	25.35	28.21	32.08	43.47
(l) Others	381.55	123.09	40.19	56.61
Total(Gross)	1157.60	1108.83	1065.76	1499.93
Deduct recoveries	3.86	2.35		
Total (Net)	1153.74	1106.48	1065.76	1499.93
(m) Loans	0.00		1.00	
(n) Capital Outlay	19.16	12.11	20.94	15.71
Grand Total	1172.90	1118.59	1087.70	1515.64

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

(₹ crore)

Item	2015-16 Accounts	2016-17 Accounts	2017-18 Revised Estimate	2018-19 Budget Estimate
1	2	3	4	5
I. Irrigation and flood control projects (Revenue Accounts)				
<i>(a) Commercial</i>				
1. Productive Works	56.70	57.18	62.16	66.04
<i>(b) Non -Commercial</i>				
1. Irrigation Works	65.03	60.72	70.78	233.33
2. Anti-sea Erosion Projects	19.15	14.56	10.68	11.00
3. Flood Control	24.81	24.00	20.78	22.03
Total (Gross)	165.69	156.46	164.40	332.40
Recoveries	4.63	3.78	3.56	4.58
Total (Net) --I	161.06	152.68	160.84	327.82
II. Capital Outlay on Irrigation				
<i>(a) Commercial</i>				
1. Productive Works	3.47	0.01	0.00	0.00
<i>(b) Non-Commercial</i>				
1. Irrigation Works	83.38	148.56	398.76	289.83
2. Anti-sea Erosion Projects	43.54	41.62	19.99	0.46
3. Flood Control	209.83	201.06	164.11	121.26
Total (Gross)	340.22	391.25	582.86	411.55
Recoveries	37.70	33.50	13.51	34.13
Total (Net)-II	302.52	357.75	569.35	377.42
Gross Total (I + II)	463.58	510.43	730.19	705.24

* Excluding Minor Irrigation and Command area development.

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

(₹ crore)

Item	2015-16 Accounts	2016-17 Accounts	2017-18 Revised Estimate	2018-19 Budget Estimate
1	2	3	4	5
(a) Medical Establishment	68.73	97.83	113.47	137.59
(b) Hospitals and Dispensaries	1597.38	1896.09	2133.57	2423.39
(c) Ayurveda	298.66	362.85	425.82	447.69
(d) Homoeo ***	144.31	184.27	220.89	229.94
(e) Medical Colleges and Schools	826.30	1048.52	1246.36	1271.72
(f) Employees' State Insurance Scheme	184.29	260.42	246.78	252.55
(g) Others	273.63	393.65	421.28	454.36
(h) Loans	0.00	0.00	83.08	66.10
Sub Total- I	3393.30	4243.63	4891.25	5283.34
2. Public Health				
(a) Public Health Establishment	10.37	6.44	3.01	5.11
(b) Prevention of food adulteration	16.82	19.48	23.52	28.68
(c) Drugs Control	17.56	20.30	23.77	28.91
(d) Prevention and control of diseases	501.57	739.75	713.31	781.40
(e) Public Health Education and Training	116.77	159.43	155.68	163.36
(f) Public Health Laboratories	38.22	43.26	45.47	52.02
(g) Other programmes	26.91	0.69	1.73	2.26
Sub Total-II	728.22	989.35	966.49	1061.74
3. Family Welfare	436.20	512.37	510.55	527.98
4. Capital Outlay*	219.67	256.45	446.05	382.29
Grand Total (1+2+3+4)	4777.39	6001.80	6814.34	7255.35

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

** Excluding Water Supply and Sanitation.

*** Item 'Homoeo':- Accounts (2016-17), RE (2017-18) & BE (2018-19) have been modified by booking under appropriate h/a Budget in Brief 2018-19

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

(₹ crore)

Item	2015-16 Accounts	2016-17 Accounts	2017-18 R. E.	2018-19 B. E.
1	2	3	4	5
I. Revenue Account				
(a) Village and Small Industries	318.50	475.46	398.59	547.83
(b) Industries	14.81	18.72	120.13	27.36
(c) Non Ferrous Mining and Metallurgical Industries	11.93	13.60	16.68	17.05
(d) Other outlays for Industries and Minerals	6.46	8.00	8.18	8.10
Total -- I	351.70	515.78	543.58	600.34
II. Capital Account				
(1) Village and Small Industries	35.13	52.87	114.55	76.29
(2) Non Ferrous Mining and Metallurgical Industries	0.00			
(3) Cement and Non Metallic Minerals and Industries	0.00			
(4) Chemical Industries	0.00			
(5) Engineering Industries	2.14	0.00	0.01	0.01
(6) Telecommunication and Electronic Industries	225.75	270.56	338.37	321.61
(7) Consumer Industries	40.89	120.25	73.30	40.81
(8) Other Industries and Minerals	31.04	77.48	266.16	218.50
Total--II	334.95	521.16	792.39	657.22
III. Loans				
Total--(I+II+ III)	933.85	1307.75	1689.43	1595.77

Table A-44
LOANS AND ADVANCES BY THE STATE GOVERNMENT

(₹ crore)

Item	Accounts						R.E.	B. E.
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8	9
1. Loans for Housing	279.63	278.94	309.06	9.50	5.27	3.94	7.21	12.60
2. Loans for Water Supply and Sanitation	232.33	256.91	193.67	53.35	80.69	51.17	0.00	0.00
3. Loans for Urban Development	0.50	1.10	2.75	25.00	0.00	0.00	55.70	0.00
4. Loans for Co-operatives	20.26	24.21	24.52	69.12	38.30	32.25	58.10	80.63
5. Loans for Agriculture and Allied activities	0.21	0.21	0.21	0.00	0.00	0.00	1.00	0.00
6. Loans for Industries	143.97	197.43	239.92	67.80	239.67	237.96	343.46	328.21
7. Loans for Power Projects	0.00	0.00	0.00	0.00	0.00	17.99	43.71	36.00
8. Loans for other Rural Development Programmes	1.69	1.20	2.44	0.00	0.00	0.00	0.00	0.00
9. Loans for other purposes	319.95	376.15	691.60	518.32	478.32	816.99	827.67	644.65
Total	998.54	1136.15	1464.17	743.09	842.25	1160.30	1336.85	1102.09

Table A-45
CAPITAL FORMATION FROM STATE BUDGETS

(₹ crore)

Item	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17 RE
1	2	3	4	5	6	7
1. Construction	3442.01	4186.06	3165.78	3907.96	6959.78	7365.30
2. Machinery & Other Equipments	175.16	247.65	146.56	174.49	245.88	311.43
3. Change in Stocks	8.87	11.41	3.46	0.50	0.34	14.00
Total	3626.04	4445.12	3315.80	4082.95	7206.00	7690.73

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 of 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	15225.02					4954.78		20179.80
	2017-18 R. E.	16891.75					3189.36		20081.11
	2018-19 B. E.	19932.27					1900.56		21832.83

Source: Budget documents
Finance Commission Reports

Table No.A-47**Annexure - 1****GOVERNMENT GUARANTEES SANCTIONED / RENEWED / AFRESH FROM 01/01/2017**

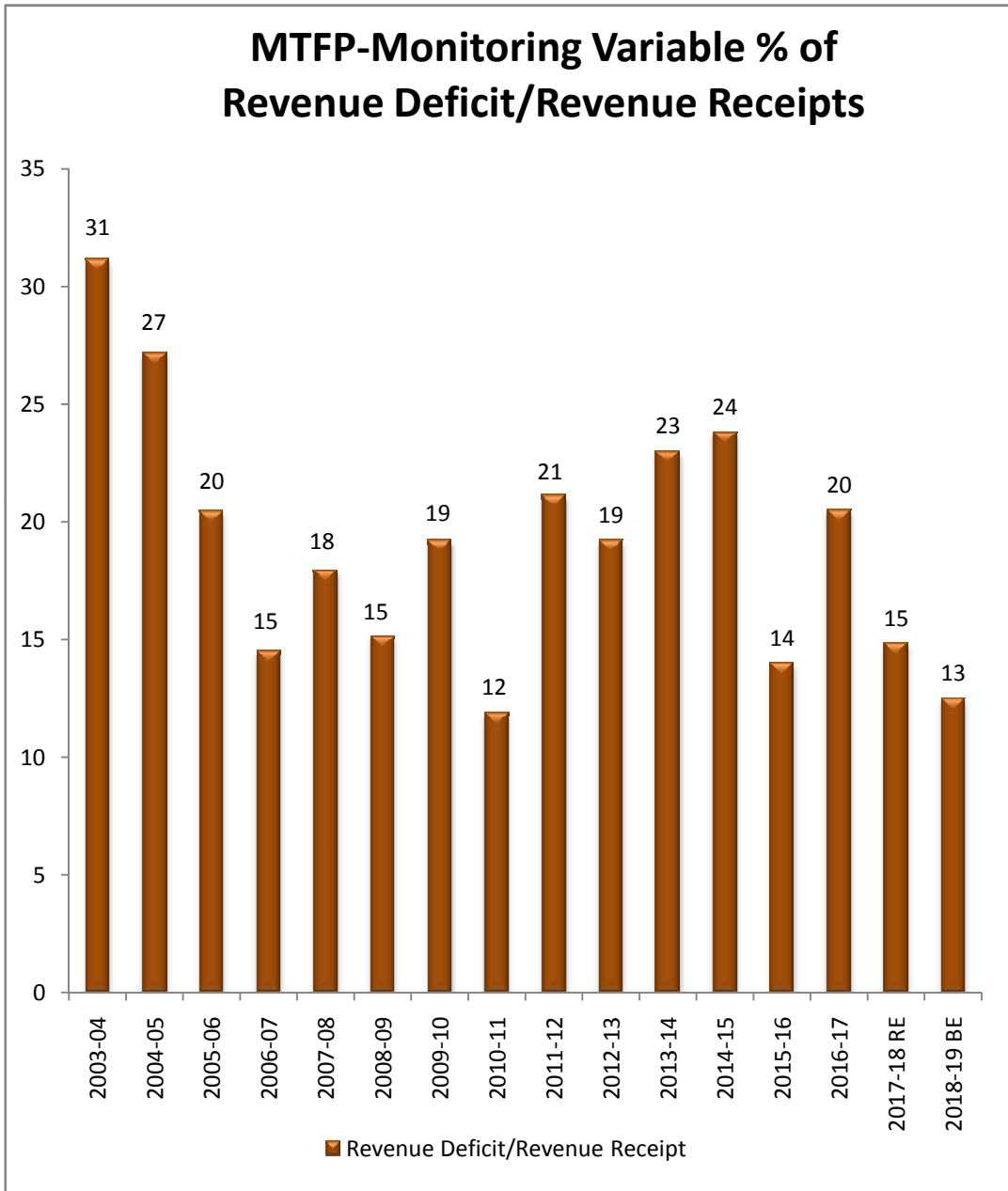
Sl. No.	Name of Institution	Name of AD	₹ crore	Period
1	Kerala State Development Corporation for Schedules Castes and Scheduled Tribes (KSDCSCST)	Scheduled Caste/Scheduled Tribe (C) Department	3.00	5 years from 06/02/2017
2	Kerala State Co-operative Agricultural & Rural Development Bank Ltd (KSCARDB)	Co-operation (B) Department	500.00	15 years from 21/01/2017
3	Kerala State Women's Development Corporation Ltd. (KSWDC)	Social Justice (C) Department	210.00	8 years from 07/03/2017
4	Kerala State Financial Enterprises Ltd. (KSFE)	Taxes (H) Department	2100.00	For Rs. 1000 crore from 18/04/2017 to 16/08/2022
5	Kerala State Road Transport Corporation (KSRTC)	Transport (A) Department	275.00	Deed not executed
6	Kerala Artisans' Development Corporation (KADCO)	Industries (K) Department	3.00	5 years from 21/12/2017
7	KSFE Employees Society	Taxes (H) Department	7.50	18 months from 16/09/2017
8	Kerala Small Industries Development Corporation (SIDCO)	Industries (F) Department	0.50	GO not issued
9	Kerala State Backward Classes Development Corporation Ltd. (KSBCDC)	Backward Communities Development Department	100.00	GO not issued

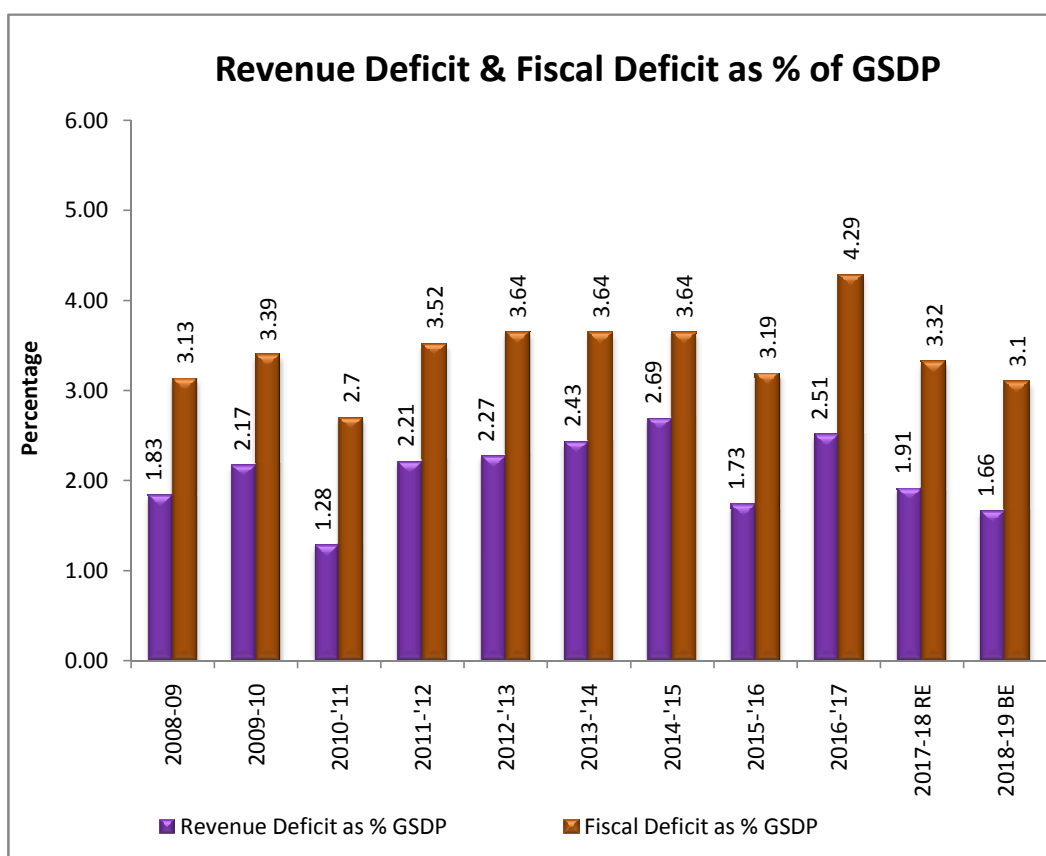
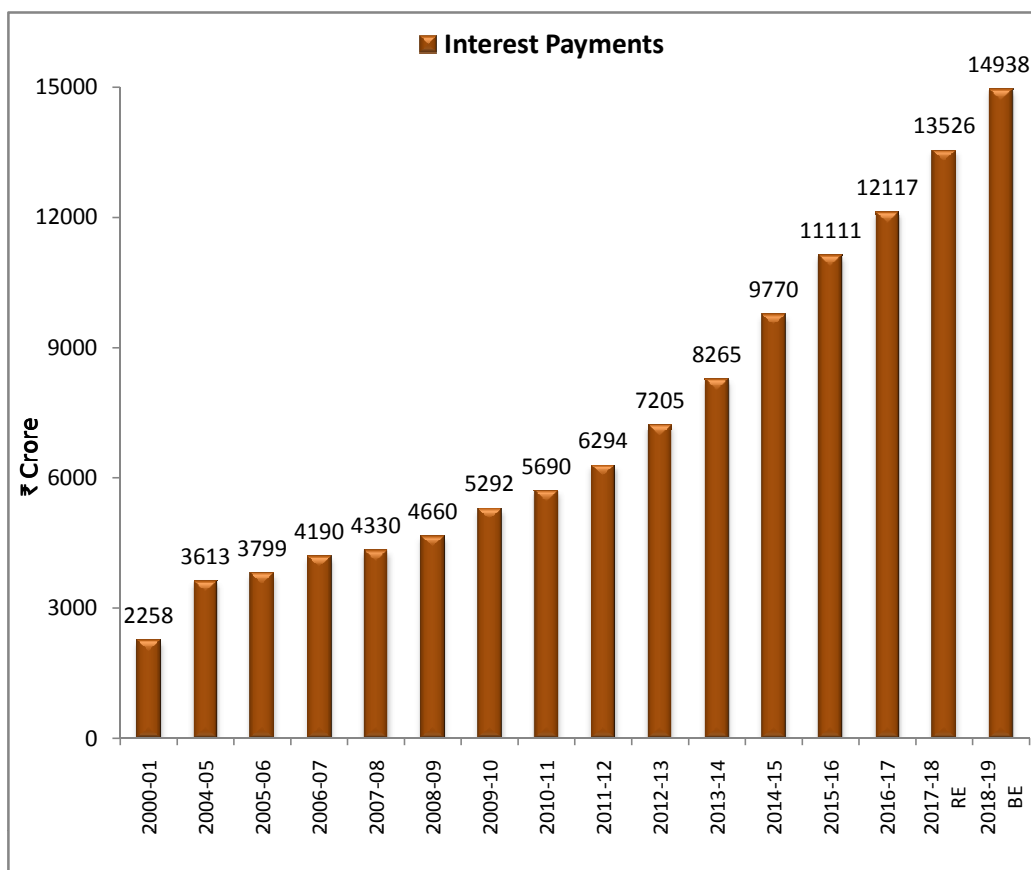
Table No. A-48
SOURCE AND APPLICATION OF FUNDS (₹ Crore)

SOURCE	2014-15 ACCOUNTS	2015-16 ACCOUNTS	2016-17 ACCOUNTS	2017-18 R. E.	2018-19 B. E.
Revenue Receipts	57950.47	69032.66	75611.72	88266.85	102801.24
Recoveries of loans and Advances	123.74	152.63	292.24	275.25	297.12
Increase in Public debt	12666.40	13598.01	16151.89	20404.00	22288.87
Net Receipt from Public Account	5900.83	4186.58	10288.15	1677.54	1592.53
Contingency Fund	67.39	0.00	0.00	1.00	1.00
Total	76708.83	86969.88	102344.00	110624.64	126980.76

APPLICATION

Revenue Expenditure	71746.43	78689.47	91096.31	101346.49	115661.05
Lending for Departments and Other Purposes	743.09	842.25	1160.30	1336.85	1102.09
Capital Expenditure (Net)	4226.41	7471.96	10095.71	8633.17	10292.29
Contingency Fund	0.00	0.00	0.00	1.00	1.00
Decrease/Increase in Cash Balance	-7.10	-33.80	-8.32	-692.87	-75.66
Total	76708.83	86969.88	102344.00	110624.64	126980.76





Note: Medium Term Fiscal Policy and Strategy Statement with Medium Term Fiscal Plan for Kerala 2018-19 to 2020-21

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

Sl. No.	Item	2015-16 Accounts	2016-17 Accounts	2017-18 B.E.	2017-18 R.E.	2018-19 B.E.
1	2	3	4	5	6	7
1	Gross Fiscal Deficit as percentage of GSDP	3.18%	4.28%	3.43%	3.31%	3.10%
2	Revenue Deficit as percentage of Gross Fiscal Deficit	54.20%	58.55%	62.29%	57.43%	53.68%
3	Total Debt Stock as percentage of GSDP	28.21%	30.22%	27.68%	30.71%	30.70%
4	Total Debt Stock as percentage of Total Revenue Receipts	227.97%	246.59%	221.22%	238.81%	230.80%
5	Total Debt Stock as percentage of Total Own Revenue Receipts	331.86%	359.42%	316.32%	348.11%	325.65%
6	Own Revenue Receipts as percentage of Revenue Expenditure	60.26%	56.95%	59.70%	59.75%	62.99%
7	Capital Outlay as percentage of Gross Fiscal Deficit	42.09%	38.29%	35.17%	38.06%	43.12%
8	Interest Payment as percentage of Revenue Receipts	16.09%	16.02%	14.57%	15.32%	14.53%
9	Non-development Expenditure as percentage of Aggregate Disbursements	45.58%	45.58%	39.30%	42.81%	40.98%
10	Gross Transfers from the Centre as percentage of Aggregate Disbursements	24.83%	23.18%	23.52%	24.89%	23.56%
11	Non-tax Revenue as percentage of Revenue Expenditure	22.04%	19.99%	21.24%	22.25%	20.99%

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 during the Fiscal Year		Outstanding Amount (End-March)	
		2016-17 Accounts	2017-18 R. E.	2016-17 Accounts	2017-18 R. E.	2016-17 Accounts	2017-18 R. E.
1	2	3	4	5	6	7	8
1	Market Borrowings	17300.00	22206.74	2614.03	4296.79	99531.97	117441.92
2	Loans from the Centre	852.14	1521.75	472.71	379.27	7614.14	8756.62
3	Special Securities issued to the NSSF	1861.22	2125.29	889.23	1075.35	13508.81	14558.75
4	Borrowings from Financial Institutions/Banks (NABARD)	913.40	1152.74	798.90	851.11	5228.17	5529.80
5	WMA/OD from RBI	2931.13	9125.00	2931.13	9125.00	0.00	0.00
6	Small Savings, Provident Funds, etc.	61707.78	64962.61	48776.12	61031.11	60571.02	64502.52
7	Reserve Deposits	194.00	203.00	150.66	203	115.86	115.86
8	Other Liabilities	253.00	220.10	251.60	220.10	1.88	1.88
	Total	86012.67	101517.23	56884.38	77181.73	186571.85	210907.35

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)	
		2016-17 Accounts	2017-18 R. E.	2016-17 Accounts	2017-18 R. E.
1	2	3	4	5	6
1	Market Borrowings	7.58%	7.39%	8.90%	9.04%
2	Loans from the Centre	5.05%			
3	Special Securities issued to the NSSF	9.50%	8.40%	8.78%	8.91%
4	Borrowings from Financial Institutions/Banks	9.56%	10.90%	8.79%	8.78%
5	Borrowings from NABARD	5.36%	4.78%	6.54%	6.08%
6	WMA/OD from RBI	6.60%	5.75%	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 2016-17	Outstanding at the beginning of the year 2016-17	Additions during 2016-17	Deletions (other than invoked during 2015-16)	Invoked during 2016-17		Outstanding at the end of the year 2016-17	Guarantee Commission or Fee		Remarks
					Discharged	Not discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
1 Power (1)	2995.72	29.55	Nil	Nil	Nil	Nil	4.00	76.91	0.00	
2 Co-operative Banks and Societies (5)										
(i) Co-operative Banks (1)	5282.13	4829.51	500.00	Nil	Nil	Nil	5350.92	65.42	29.20	
(ii) Warehousing & Marketing Co-operatives Ltd.	42.27	67.77					74.60	2.11	0.08	
(iii) Fishermen's co-operatives	242.62	162.49					151.14	1.22	1.22	
(iv) Co-operative Spinning Mills (3)	9.60	29.28					32.98	0.17	0.03	
(v) Industrial Co-operatives(3)								0.12	0.00	
(vi) Dairy Co-opratives (1)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
(vii) Other Co-operatives(1)	50.00	225.53					235.50	9.66	0.00	
3 Road and Transport (1)	659.00	361.38	100.00				520.16	4.07	0.00	
4 State Financial Corporation	1157.20	600.73					794.21	4.51	4.51	
5 Urban development and Housing (1)	50.00	28.17					28.17	0.21	0.21	
6 Other Institutions (24)										
(i) Development Authorities (1) (TRIDA)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	2.87	0.00	
(ii) Panchayaths, Municipalities, Corporations & Other local bodies(2)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
(iii) Joint Stock Companies	43.00	368.56					456.18	7.33	0.00	
(iv) Government Companies	9597.42	5692.01	4024.54				8556.40	108.54	64.87	
(v) Kerala Khadi and Village Industries Board	55.15	17.85	Nil				18.18	8.19	0.00	
(vi) NUALS	20.00	25.68	Nil				23.10	1.00	0.00	
Grand Total	20204.10	12438.52	4624.54				16245.55	292.32	100.11	

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 2016-17)

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	6.68	8.84	2.94	0.83	19.29	0.06	0.97	1.42	0.41	2.86	22.15
0022	Taxes on Agricultural Income	6.68	8.84	2.94	0.83	19.29	0.06	0.97	1.42	0.41	2.86	22.15
	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	106.32	40.90	15.30	0.00	162.52	18.65	9.75	6.21	4.12	38.73	201.25
0029	Land Revenue	99.46	38.26	15.30	0.00	153.02	8.92	1.57	0.00	0.00	10.49	163.51
0030	Stamps and Registration Fees	6.86	2.64	0.00	0.00	9.50	9.73	8.18	6.21	4.12	28.24	37.74
	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	2432.42	1515.80	961.16	2249.77	7159.15	1833.56	1564.93	826.92	259.00	4484.41	11643.56
0040	Sales Tax and VAT	2198.20	511.85	610.58	2162.98	5483.61	411.39	295.73	297.01	204.38	1208.51	6692.12
0040	Central Sales Tax	69.05	24.04	9.13	4.71	106.93	77.73	70.36	29.97	18.17	196.23	303.16
0040	Sales Tax on Motor Spirit and Lubricants	9.95	774.88	250.70	14.53	1050.06	0.00	0.06	0.00	11.40	11.46	1061.52
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	155.19	180.48	90.67	17.15	443.49	117.19	71.88	59.31	14.73	263.11	706.60
0039	State Excise	0.00	0.00	0.00	50.40	50.40	0.00	0.00	0.00	10.32	10.32	60.72
0041	Taxes on Vehicles	0.03	0.42	0.08	0.00	0.53	641.30	684.05	439.70	0.00	1765.05	1765.58
0043	Taxes and Duties on Electricity	0.00	24.13	0.00	0.00	24.13	585.95	442.85	0.93	0.00	1029.73	1053.86
	Total	2545.42	1565.54	979.40	2250.60	7340.96	1852.27	1575.65	834.55	263.53	4526.00	11866.96

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

(₹ crore)

Items	Outstanding Amount (2017 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	670.94

* Data incomplete

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

(₹ crore)

Outstanding at the beginning of 2016-17	Additions during 2016-17	Withdrawals during 2016-17	Outstanding at the end of 2016-17	Outstanding as percentage of Stock of SLR Borrowings (%)	Additions during 2017-18	Withdrawals during 2017-18	Outstanding at the end of 2017-18	Outstanding as percentage of Stock of SLR Borrowings (%)
1	2	3	4	5	6	7	8	9
1578.3	98.15	0.00	1676.45	1.68	98.03	0.00	1774.48	1.53

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	544.96	342.33	887.29
Loans to Local Bodies	0.00	0.00	0.00
Loans to Companies	88.76	304.45	393.21
Loans to Others	456.20	37.88	494.08
Equity investment	720.41	77.45	797.86
Shares	720.41	77.45	797.86
Bonus Shares	0	0.00	0.00
Investments in GOI dated Securities / Treasury Bills	0	0.00	0.00
Investments in 14-day Intermediate Treasury Bills	0	0.00	0.00
Other Financial Investments *	1.93	0.11	2.04
Physical Assets			
Land	8482.29	12.87	8495.16
Building - Office / Residential	2288.84	174.54	2463.38
Roads	13.08	0.00	13.08
Bridges	1.03	31.50	32.53
Irrigation Projects	116.52	4.15	120.67
Power Projects	98.93	0.00	98.93
Other Capital Projects	78.65	19.94	98.59
Machinery & Equipment	515.36	50.09	565.45
Office Equipment	67.58	16.52	84.10
Vehicles	137.91	12.72	150.63

* 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)		
		2016-17	2017-18	2018-19	2016-17	2017-18	2018-19
					Accounts	R. E.	B. E.
1	2	3	4	5	6	7	8
1	Employees in Government Departments	368296	371224	374121	19430.96	22284.08	23417.65
2	Employees in Aided Educational Institutions	140512	138058	136954	8613.79	9148.80	9578.73
3	Employees in Public Sector*	13413	12902	12561	721.14	717.38	772.90
Total		522221	522184	523636	28765.89	32150	33769

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