



GOVERNMENT OF KERALA

# KERALA BUDGET

IN  
BRIEF

## 1993-94



## **PREFACE**

“Kerala Budget in Brief” is intended to bring about the salient features of the State Budget for the year 1993-94 in a concise form with the help of Statistical tables supported by brief notes, graphs and charts. Attempts have also been made to conduct comparative studies about the growth and utilisation of Kerala’s finances in different Sectors and the order of Public Expenditure at a glance under major Sectors like Agriculture, Irrigation, Medical, Public Health, Education and Industries.

Thiruvananthapuram,  
12-3-1993.

**M. MOHAN KUMAR**  
*Commissioner and Secretary*  
*(Finance)*

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#### Revenue and Expenditure

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**PART I**

**KERALA STATE BUDGET IN BRIEF 1993-94**

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**REVENUE ACCOUNT OF THE STATE BUDGET**  
**THE REVENUE BUDGET 1993-94 (BUDGET ESTIMATE)**

The fiscal operations (under the revenue account) of the Government during 1993-94 are estimated to result in a deficit of Rs. 61817 lakhs, the estimate of expenditure being Rs. 430676 lakhs and of Revenue Rs. 368859 lakhs.

TABLE 1  
STATE BUDGET (REVENUE ACCOUNT) 1993-94 (BUDGET ESTIMATES)

	<i>Rs. in lakhs</i>
<b>Total Revenue Receipt</b>	<b>368859</b>
<b>Total Revenue Expenditure</b>	<b>430676</b>
<b>Deficit</b>	<b>61817</b>

TABLE 2  
TREND IN OVER-ALL POSITION OF THE STATE BUDGETS (REVENUE ACCOUNT)  
1980-81 AND 1985-86 TO 1993-1994.

	<i>(Rs. in lakhs)</i>										
	1980-81	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	
	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Revised Estimate	Budget Estimate	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Revenue Receipts	64038	137147	150253	158609	189706	204764	249298	285212	336616	368859	
Revenue Expenditure	66761	144434	165477	178068	206100	229809	282495	321646	385125	430676	
Revenue Surplus (+) or Deficite (-)	(-2723)	(-7417)	(-15224)	(-19459)	(-16394)	(-25045)	(-42202)	(-36434)	(-48509)	(-61817)	

# STATE BUDGET – 1993-94

## BUDGET ESTIMATE

### TOTAL REVENUE RECEIPTS



**368859**

Rs. IN LAKHS

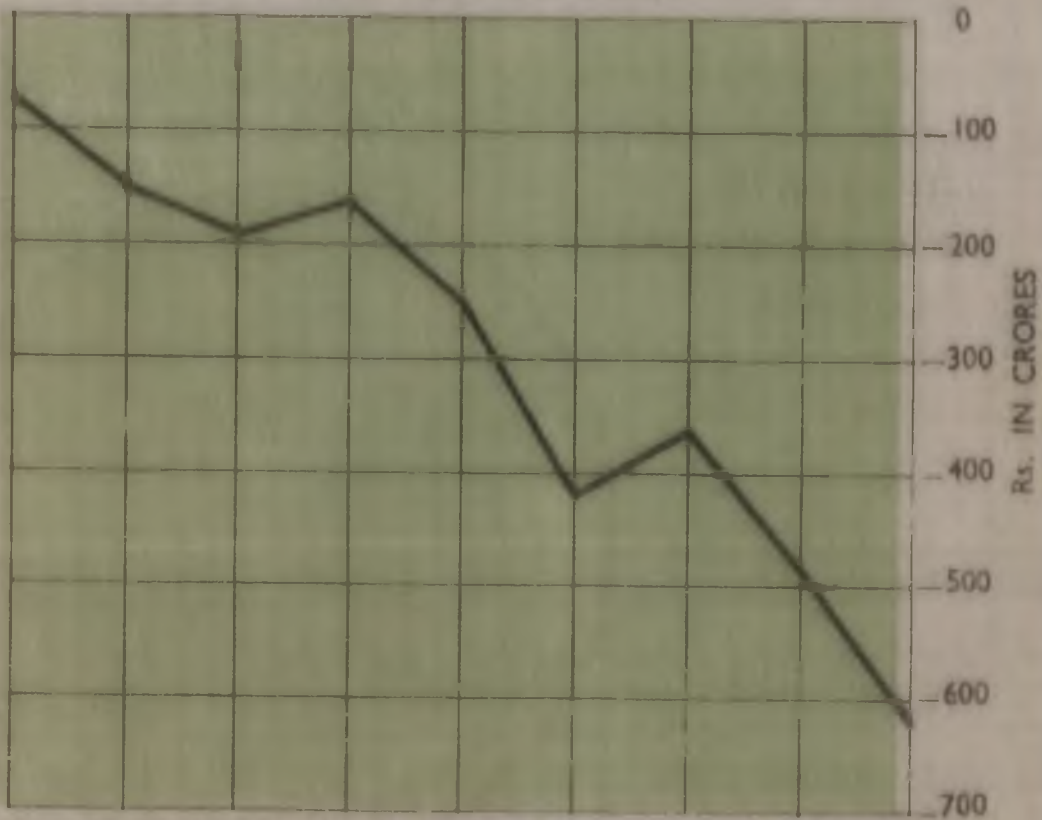
### TOTAL REVENUE EXPENDITURE



**430676**

Rs. IN LAKHS

### TREND IN THE OVER-ALL POSITION OF THE STATE BUDGET REVENUE ACCOUNT



85 86    86-87    87-88    88 89    89-90    90 91    91 92    92-93    93 94  
(R.E)    (B.E)



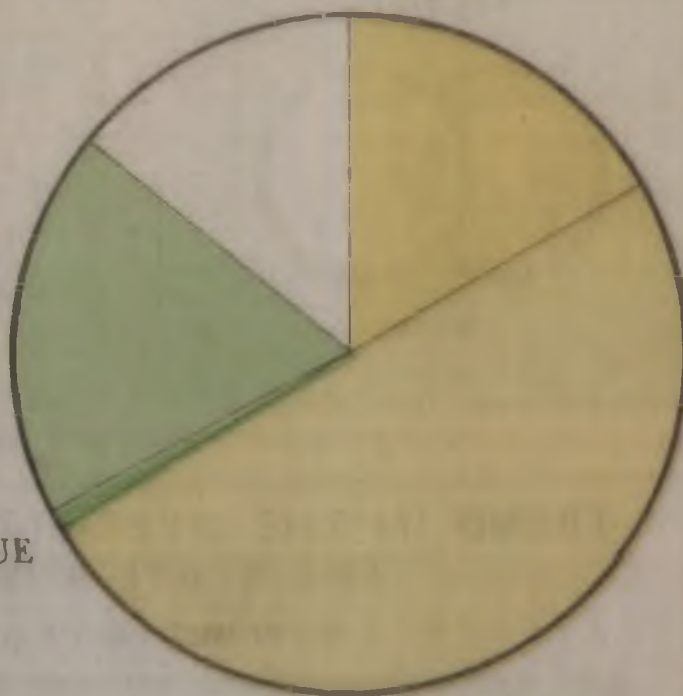
# THE BUDGET RUPEE

## ITS SOURCES AND USES 1993-94

### BUDGET ESTIMATE

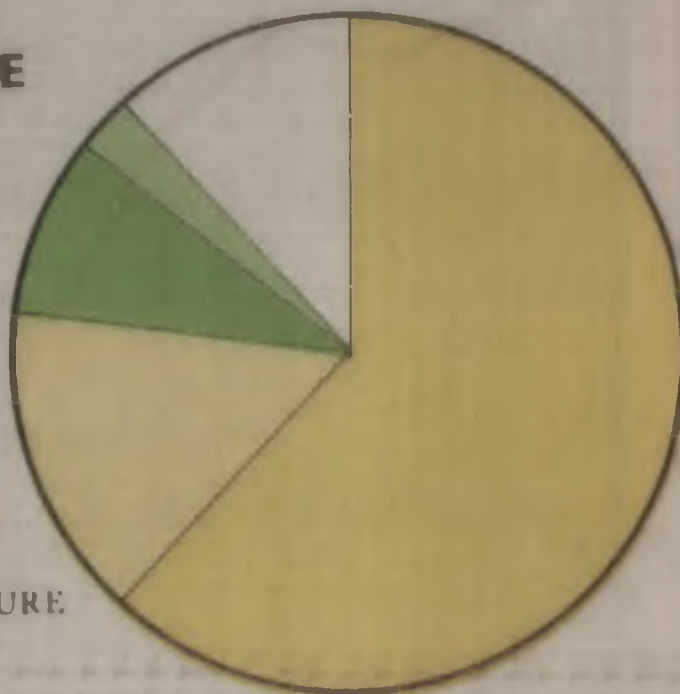
#### REVENUE RECEIPTS PERCENTAGE

- SHARE OF CENTRAL TAXES
- STATE TAXES AND DUTIES
- INTEREST RECEIPTS
- OTHER NON-TAX REVENUE
- DEFICIT



#### REVENUE EXPENDITURE PERCENTAGE

- DEVELOPMENT EXPENDITURE
- DEBT SERVICES
- ADMINISTRATIVE SERVICES
- STATE TAX COLLECTION CHARGES
- OTHER EXPENDITURE



## REVENUE AND EXPENDITURE OF THE STATE 1993-94 (BUDGET ESTIMATE)

## REVENUE 1993-94 (BUDGET ESTIMATE)

During the financial year 1993-94 the revenue of the State is estimated at Rs. 368859 lakhs out of which Rs. 71404 lakhs is the State's share of Central Taxes, Rs. 213993 lakhs is the receipt from the State Taxes and duties and Rs. 83462 lakhs by way of non-tax revenue,

## EXPENDITURE 1993-94 (BUDGET ESTIMATE)

Out of the total estimate, expenditure of Rs. 430676 lakhs during 1993-94 Rs. 266673 lakhs is for developmental purposes Rs. 65072 lakhs is for servicing the debt of the State, Rs. 36846 lakhs is for Administrative Services and Rs. 11926 lakhs is for collection of State taxes and duties.

TABLE 9

## THE STATE BUDGET 1993-94 (REVENUE ACCOUNT) (BUDGET ESTIMATE)

Revenue Receipts			Revenue Expenditure		
	(Rs. in lakhs)	%		(Rs. in lakhs)	%
1. Taxes and Duties	285397	66.27	Development Expenditure:	266673	61.92
(a) Share of Central Taxes	71404	16.58	(a) Soil and Developmental services	238428	55.36
(b) State Taxes and Duties	213993	49.69	(b) Others	28245	6.56
2. Non Tax Revenue	83462	19.38	2. Debt Services	65072	15.11
(a) Interest Receipts	3543	0.82	3. Administrative Services	36846	8.55
(b) Other non-tax Revenue	79919	18.56	4. State Tax Collection Charges	11926	2.77
			5. Other Expenditure	50159	11.65
Total	368859	85.65	Total	430676	100
Deficit	61817	14.35	Surplus	..	..
Grand Total	430676	100	Grand Total	430676	100

## TRENDS IN REVENUE RECEIPTS 1985-86 TO 1993-94

The total estimated revenue receipts of Rs. 368859 lakhs in 1993-94 is higher by Rs. 32243 lakhs in comparison with 1992-93 (R.E.) and Rs. 231742 lakhs more than the similar figure in 1985-86.

Receipts by way of taxes and duties in 1993-94 are estimated at Rs. 285397 lakhs and those by way of non-tax items of revenue Rs. 83462 lakhs. Receipts from taxes and duties during 1993-94 form 77.37% of the total revenue and non-tax revenue 22.63%. The corresponding figures for the year 1992-93 (R.E.) are 76.81 and 23.19% respectively for tax revenue and non-tax revenue. Tax revenues have increased by 204% and non-tax revenue by 169% during the period 1985-86 to 1993-94 (B.E.)

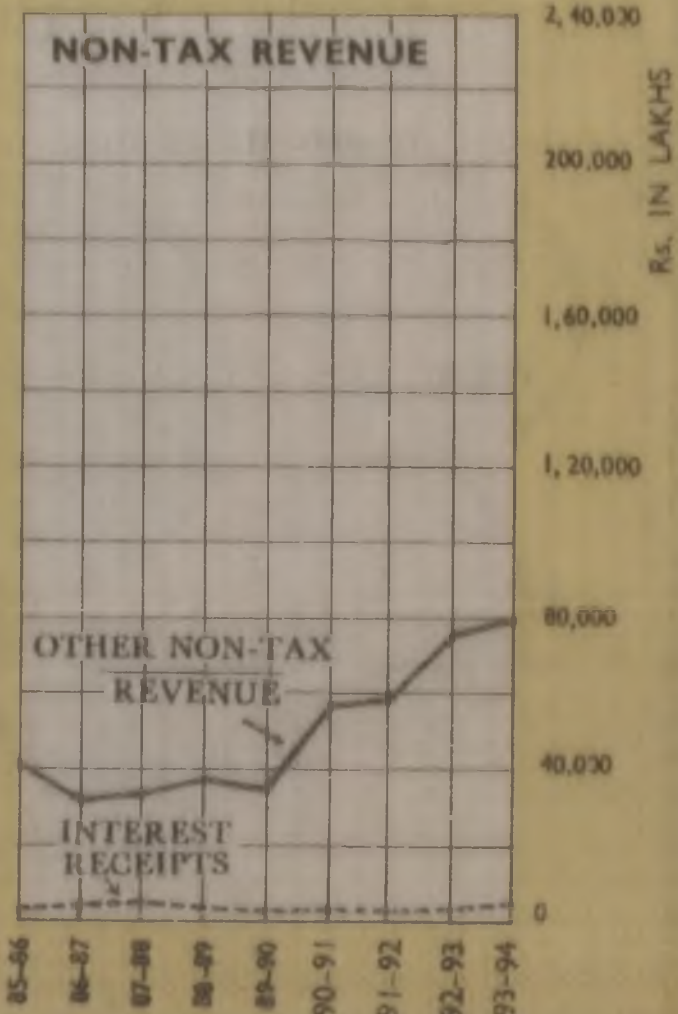
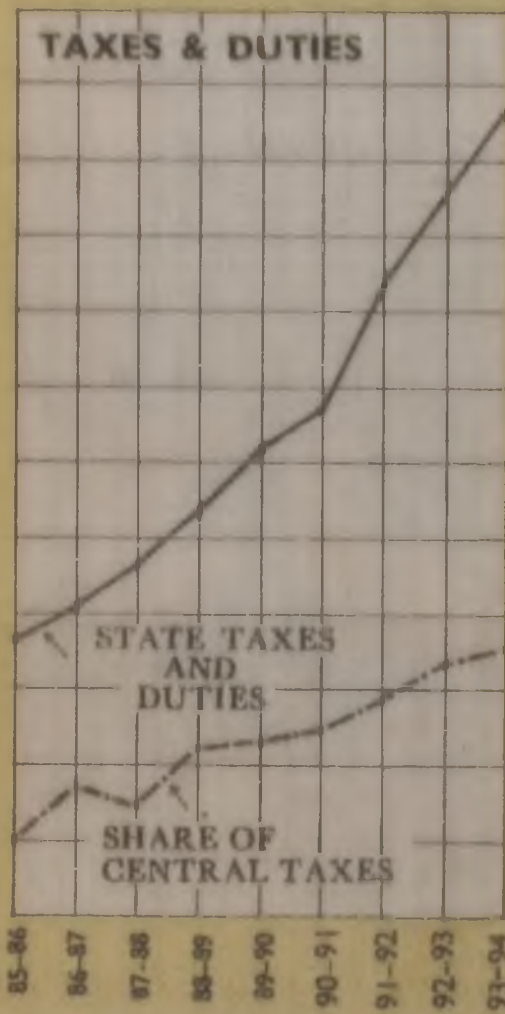
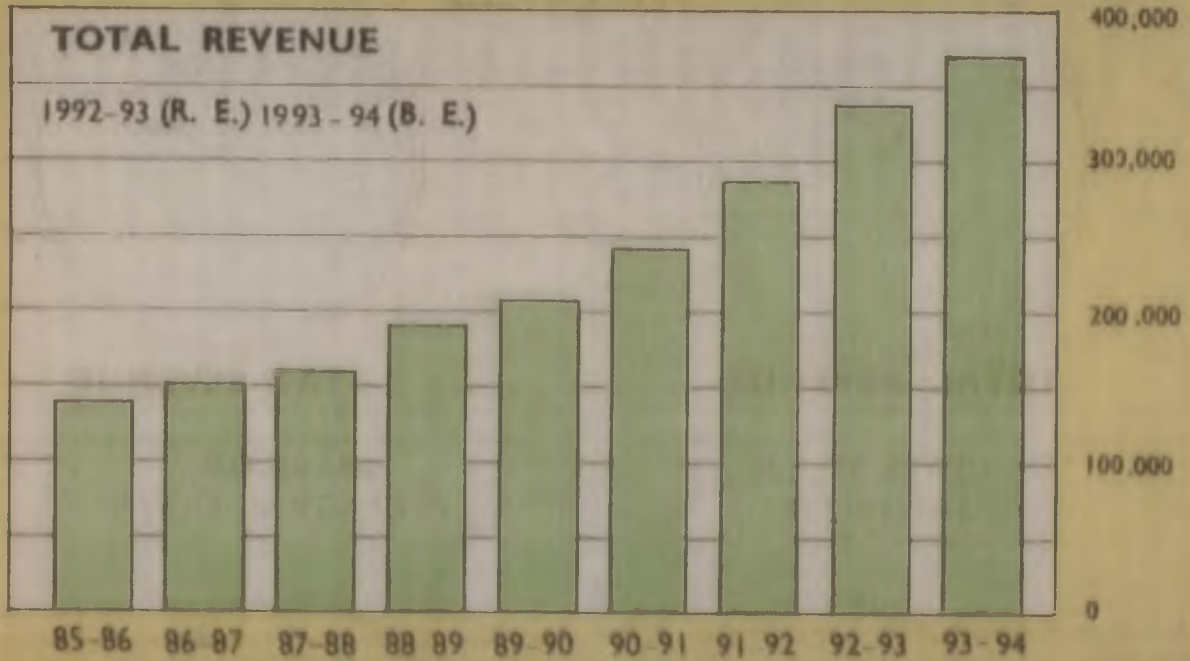
TABLE 4  
TRENDS IN REVENUE RECEIPTS—1985-86 TO 1993-94

(Rs. in lakhs)

	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Accounts	1991-92 Accounts	1992-93 Revised Estimate	1993-94 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>I. Taxes and Duties</b>	93899	115809	121456	150227	168841	182660	225037	258536	285397
Percentage to total	68.48	76.74	76.58	79.19	82.46	76.02	78.90	76.81	77.37
Index	100	123	129	160	180	195	240	275	304
(i) Share of Central Taxes	20849	33919	28933	43680	45591	48626	57642	66849	71404
Percentage to total	15.20	22.57	18.35	23.03	22.27	20.24	20.21	19.86	19.36
(ii) State Taxes and Duties	73050	81390	92523	106547	123251	134034	167395	191687	213993
Percentage to total	53.28	54.17	58.33	56.16	60.19	55.78	58.69	56.95	58.01
<b>II. Non-tax Revenue</b>	43218	34944	37153	39479	35923	57633	60175	78080	834620
Percentage to total	31.52	23.26	23.42	20.81	17.54	23.98	21.10	23.19	22.63
Index	100	81	86	91	83	133	139	181	193
(i) Interest Receipts	2411	3548	3834	2609	1793	2142	1949	2732	3543
Percentage to total	1.76	2.36	2.41	1.38	0.87	0.89	0.68	0.81	0.96
(ii) Other non-tax Revenue	40807	31396	33319	36870	34130	55491	58226	75348	79919
Percentage to total	29.76	20.90	21.00	19.43	16.67	23.09	20.42	22.38	21.67
<b>III. Total Revenue</b>	137117	150253	158609	189706	204764	240293	285212	336616	368859
Index	100	110	116	138	149	175	208	245	269

\* Including grants in lieu of the Tax on Railway Passenger Fares.

# TRENDS IN REVENUE RECEIPTS

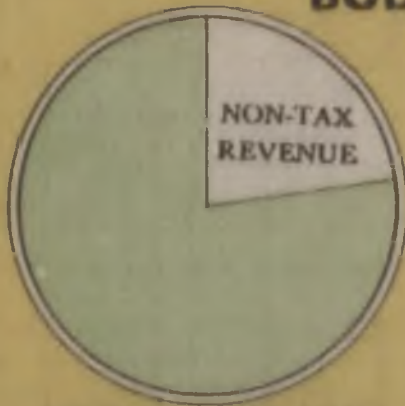


Rs. IN LAKHS

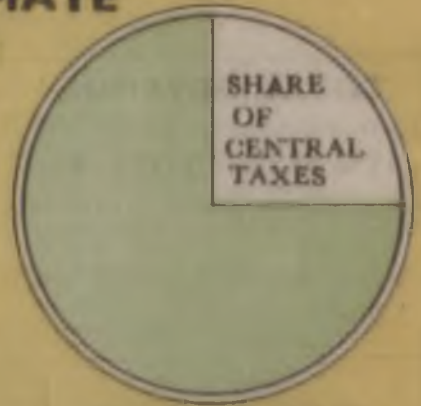


# TAX REVENUE 1993-94 BUDGET ESTIMATE

PERCENTAGE



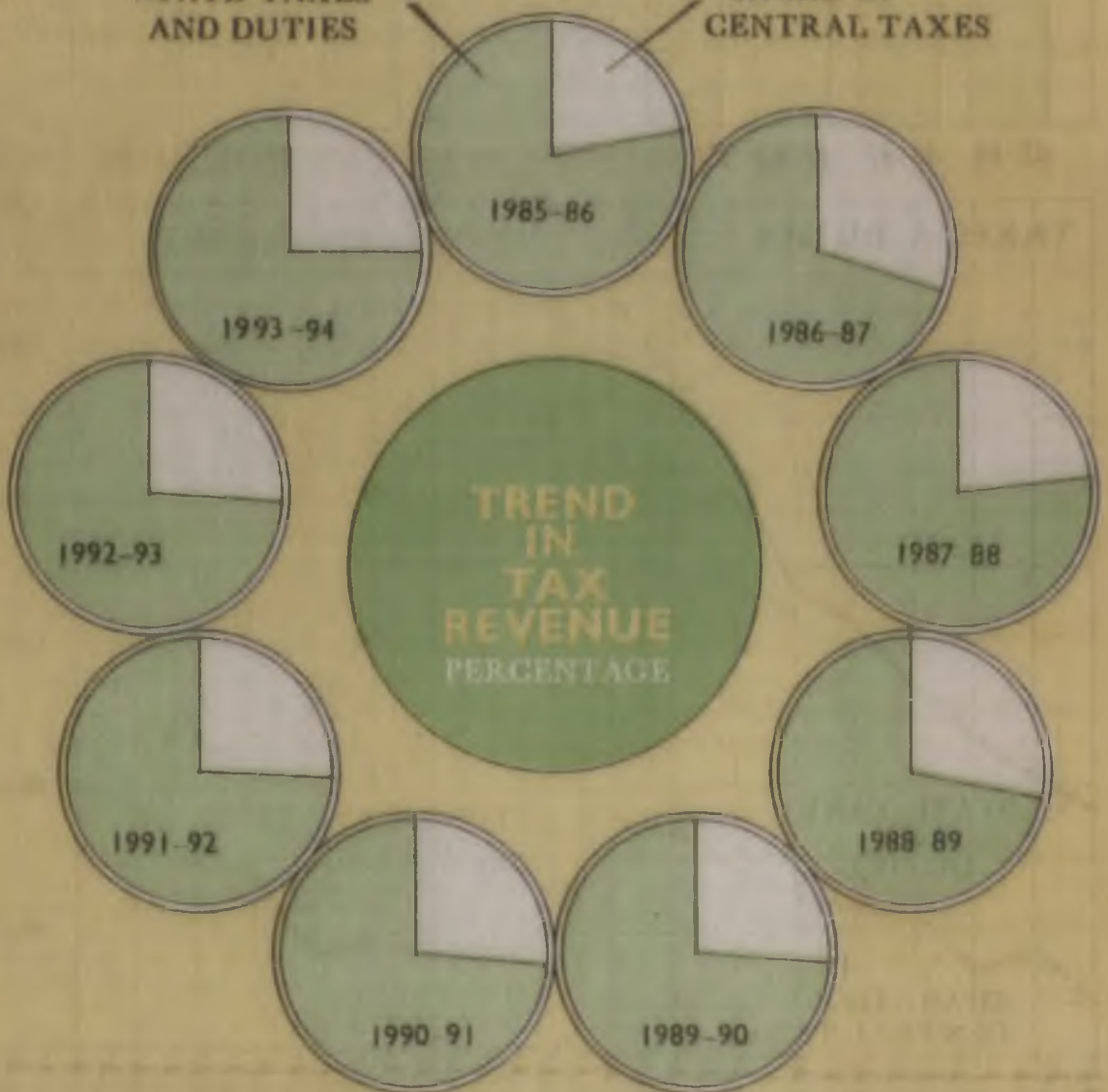
TOTAL REVENUE



TAX REVENUE

STATE TAXES  
AND DUTIES

SHARE OF  
CENTRAL TAXES



## TAX REVENUE 1993-94 (BUDGET ESTIMATE)

The State's share of Central taxes during 1993-94 is estimated at Rs. 71404 lakhs which is Rs. 4555 lakhs higher than the share in 1992-93 (R.E.). Receipts from States taxes and duties during 1993-94 show an increase of Rs. 22306 lakhs over the receipts in 1992-93 (R.E.). From the table given below it would be seen that the percentage of State Taxes and Duties to total tax revenue has decreased from 77.80 in 1985-86 to 74.98 in 1993-94 and in respect of the share of Central Taxes there has been an increase from 22.20 in 1985-86 to 25.02 in 1993-94.

TABLE—5

## TAX REVENUE 1993-94 (BUDGET ESTIMATE)

	(Rs. in lakhs)	%
I. Total Tax Revenue	285397	100
(a) Share of Central Taxes	71404	25.02
(b) State Taxes and Duties	213993	74.98
II. Percentage of Total Tax Revenue to Total Revenue		77.37

TABLE—6

## TRENDS IN TAX REVENUE—1980-81 and 1985-86 TO 1993-94

	1980-81 Accounts	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Accounts	1991-92 Accounts	1992-93 Accounts Revised Estimate	1993-94 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
I. Total Tax Revenue	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
(a) Percentage share of Central Taxes	31.03	22.20	29.42	23.83	29.08	27.00	26.62	25.61	25.86	25.02
(b) Percentage share of State Taxes and Duties	68.97	77.80	70.58	76.17	70.92	73.00	73.38	74.39	74.14	74.98

## THE STATES SHARE OF CENTRAL TAXES 1993-94 (BUDGET ESTIMATE)

Of the State's share of Central taxes Rs. 71404 lakhs during 1993-94 Rs. 23109 lakhs is the share of Central Income Tax and Rs. 48295 lakhs is the share of Union Excise Duty.

TABLE—7

## THE STATE'S SHARE OF CENTRAL TAXES 1993-94 (BUDGET ESTIMATE)

	(Rs. in lakhs)	
1. Share of Income Tax	23109	32.36
2. Estate Duty	..	..
3. Share of Union Excise Duty	48295	67.64
4. Total	71404	100

TABLE—8

## TRENDS IN THE STATE'S SHARE OF CENTRAL TAXES 1985-86 TO 1993-94

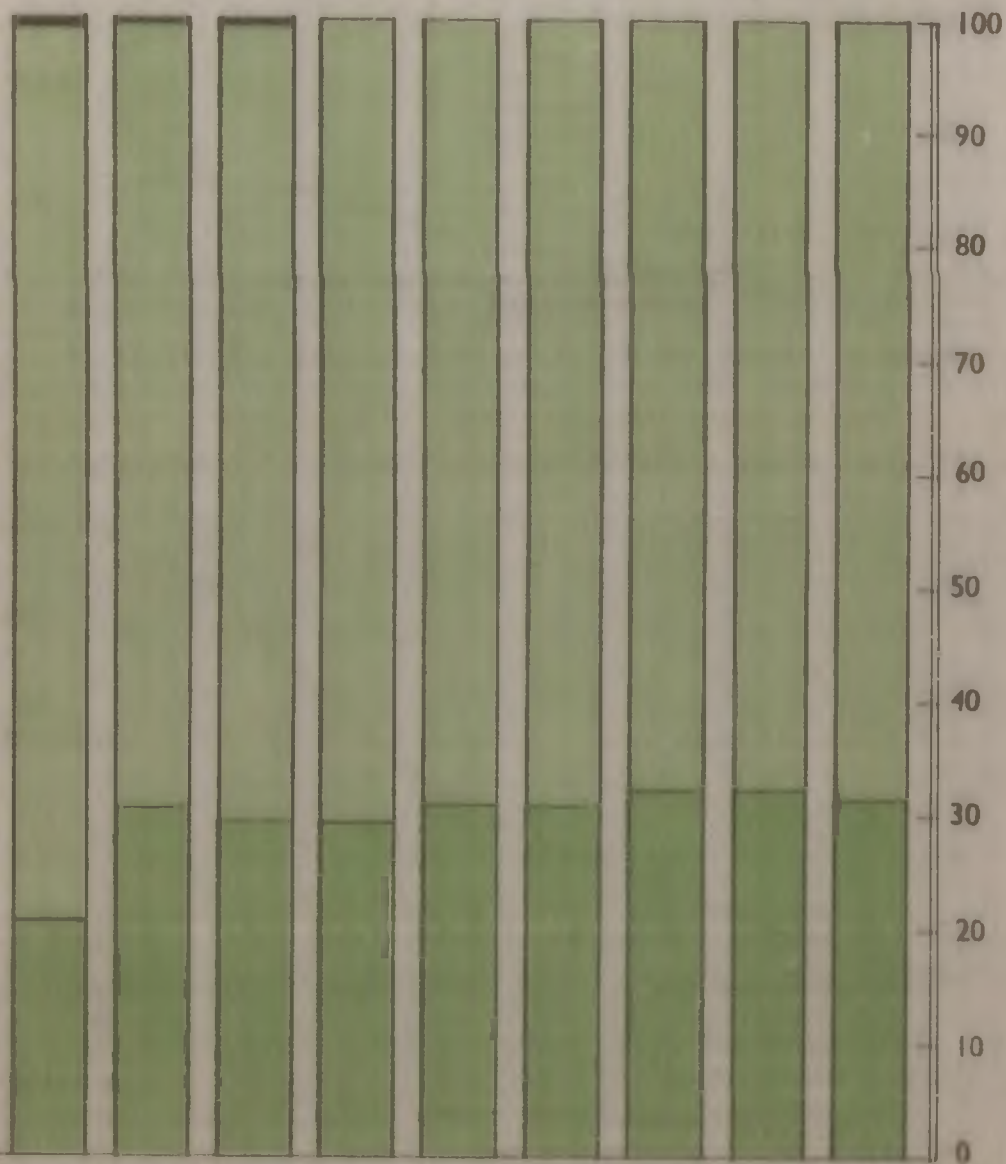
	(Rs. in lakhs)									
	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Accounts	1991-92 Accounts	1991-92 Revised Estimate	1993-94 Budget Estimate	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Share of Income Tax	4201	10444	8022	12388	14013	15365	19041	21884	23109	
Index	100	249	191	295	334	366	453	521	550	
Percentage of total (Item 4)	20.15	30.79	27.73	28.36	30.74	31.60	33.03	32.74	32.36	
2. Estate Duty	139	74	87	..	..	..	..	..	..	
Index	100	53	63	..	..	..	..	..	..	
Percentage to total (Item 4)	0.67	0.22	0.30	..	..	..	..	..	..	
3. Share of Union Excise Duty	16509	23402	20824	31292	31577	33261	38601	44965	48295	
Index	100	142	126	190	191	201	234	272	293	
Percentage to total (Item 4)	79.18	68.99	71.98	73.64	69.26	68.40	66.97	67.26	67.64	
4. Total	20849	33919*	28933	43680	45590	48626	57642	66849	71404	
Index	100	163	139	210	219	233	276	321	342	

Inclusive of Hotel Receipt Tax of (—) Rs. 1.57 lakhs

# TRENDS IN THE STATES SHARE OF CENTRAL TAXES

PERCENTAGE

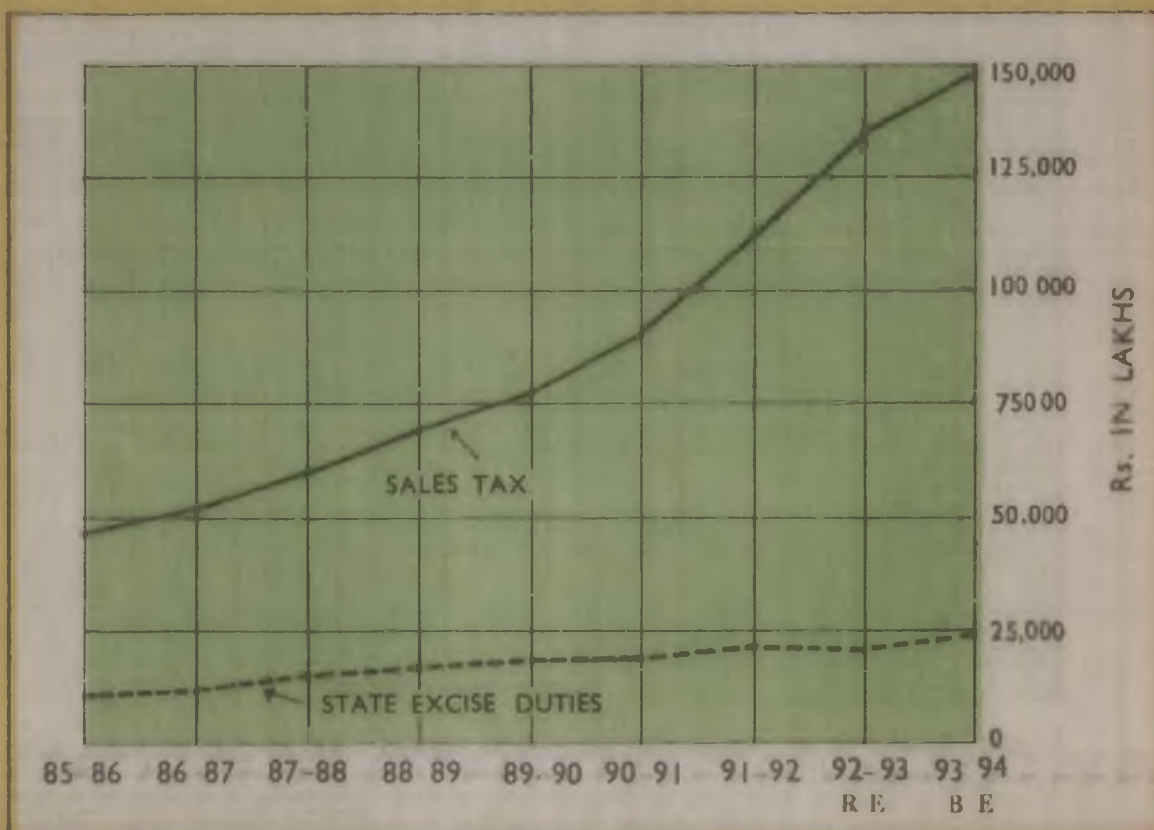
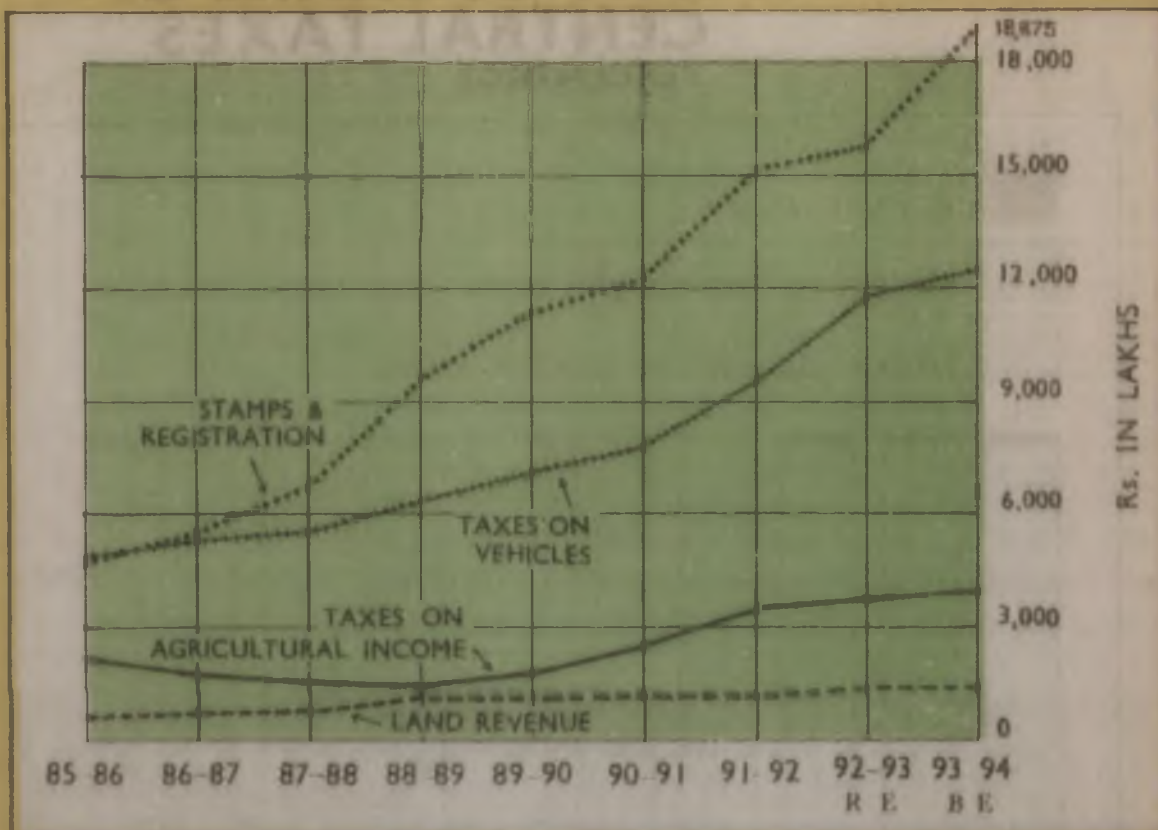
- ESTATE DUTY
- SHARE OF INCOME TAX
- SHARE OF UNION EXCISE DUTY



85-86    86-87    87-88    88-89    89-90    90-91    91-92    92-93 (R. E.)    93-94 (B. E.)



# TRENDS IN STATE TAXES AND DUTIES



## STATE TAXES AND DUTIES 1993-94 (BUDGET ESTIMATE)

During the financial year 1993-94 the total receipts from State taxes and duties are estimated at Rs. 213993 lakhs. Of this revenue from Sales Tax form 69.08% and State Excise Duty 10.98% Revenue from Sales Tax shows an increase of 9.50% during 1993-94 over receipts in 1992-93 (R.E.) and 222% over 1985-86.

TABLE-9  
STATE TAXES AND DUTIES—1993-94

	(Rs. in lakhs)	%
<b>A. Taxes on income and expenditure</b>	3901	1.82
(1) Taxes on Agricultural income	3900	1.82
(2) Other taxes on income and expenditure	1	..
<b>B. Taxes on property and capital transactions</b>	20635	9.65
(1) Land Revenue	1300	0.61
(2) Stamps and Registration	18875	8.82
(3) Other taxes on property other than agricultural land	469	0.22
<b>C. Taxes on Commodities and Services</b>	189457	88.53
(1) State Excise	23500	10.98
(2) Sales Tax	147829	69.08
(3) Taxes on vehicles	12630	5.90
(4) Taxes on goods and passengers	1	..
(5) Taxes and duties on electricity	5200	2.43
(6) Other Taxes and Duties	306	0.14
<b>D. Total (A + B + C)</b>	213993	100

TABLE-10  
TRENDS IN STATE TAXES AND DUTIES—1985-86 TO 1993-94

	(Rs. in lakhs)								
	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Accounts	1991-92 Accounts	1992-93 Revised Estimate	1993-94 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
*. Taxes on Agricultural Income	2083	1626	1421	1383	1652	2394	3513	3700	3900
Percentage to total	2.85	2.00	1.54	1.30	1.34	1.79	2.10	1.93	1.82
2. Land Revenue	583	614	696	1159	1101	1112	1141	1160	1300
Percentage to total	0.80	0.75	0.75	1.09	0.90	0.83	0.63	0.61	0.61
3. Stamps and Registration	4627	5443	6567	9541	11305	12199	15219	15720	18875
Percentage to total	6.33	6.69	7.21	8.95	9.17	9.10	9.09	8.20	8.82
4. State Excise Duties	10407	11760	14569	16792	17468	17541	21030	20500	23500
Percentage to total	14.26	14.45	15.75	15.76	14.17	13.09	12.57	10.69	10.98
5. Sales Tax	45842	51672	59505	69041	76874	89743	112210	135000	147829
Percentage to total	62.75	63.49	64.31	64.80	62.37	66.95	67.03	70.13	69.08
6. Taxes on vehicles	4711	5336	5519	6285	6992	7414	9476	11850	12630
Percentage to total	6.45	6.55	5.97	5.90	5.68	5.53	5.66	6.18	5.90
7. Taxes on goods and passengers	1	2	1	2	3	1	1	1	1
Percentage to total	..	..	..	..	..	..	..	..	..
8. Taxes and Duties on Electricity	4627	4677	3797	1836	7283	3056	4115	3020	5200
Percentage to total	6.33	5.75	4.10	1.72	5.94	2.28	2.46	1.58	2.43
**9. Other Taxes and Duties on Commodities and Services	169	259	348	508	570	574	688	735	787
Percentage to total	0.23	0.32	0.38	0.48	0.46	0.43	0.41	0.38	0.36
10. Total (1 to 9)	73950	81389	92523	105547	123251	134034	167305	191687	213993
Index	100	111	127	146	169	184	229	262	293

\* Figures revised based on AG's note (File No. 6125/3WA3/91 for 1987-88 Fin.)

\*\* 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 service.

## NON-TAX REVENUE 1993-94 (BUDGET ESTIMATE)

During the Financial Year 1993-94 non-tax revenue is estimated at Rs. 83462 lakhs which is 22.63% of the total Revenue Receipts. It is Rs. 5331 lakhs or 6.69% higher than the receipts during 1992-93 (R.E.). Grant-in-aid from the centre forms 67 % of the total non-tax revenue during 1993-94.

TABLE—II  
TRENDS IN NON-TAX REVENUE

(Rs. in lakhs)

	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Accounts	1991-92 Accounts	1992-93 Revised Estimate	1993-94 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Receipts from major items Non-Tax Revenue									
A— 1. Forest	4255	4825	4005	3374	3216	3733	5564	6500	6741
2. Irrigation Works	113	141	124	263	164	207	166	174	182
3. Civil Works	354	421	346	522	530	553	623	653	686
4. Road and Water Transport	151	157	131	157	149	139	138	145	207
5. Dividends etc., from Commercial and other undertakings	65	86	82	79	178	270	358	374	393
Total—A	4933	5630	4688	4395	4237	4902	6849	7846	8209
B. Others									
1. Debt Services (Interest)	2411	3549	3834	2609	1794	2142	1949	2732	3513
2. Administrative Services*	444	617	785	772	1077	837	1473	1143	1297
3. Social and Developmental Services**	4314	3813	4053	4957	4549	5006	5293	5443	5655
4. Miscellaneous†	2065	2777	5493	5403	5787	7995	7908	8648	8840
Total—B	9235	10756	14165	13741	13207	15980	16623	17966	19335
C. Grant-in-aid from the Central Government									
1. Non-plan grants	11734	2526	1979	2604	3342	12209	5662	4542	2217
2. Grants for State Plan	8765	8479	7342	8387	7254	9553	17274	23151	27791
3. Grants for Central Plan	300	2229	3000	2814	1354	1695	1305	..	..
4. Grants for Centrally Sponsored Schemes	5546	5324	6279	7538	6529	13214	12463	24576	25910
Total—C	26345	18558	18300	21343	18479	36751	36704	52269	55918
D. Total Non-tax Revenue	40518	34944	37153	39479	35923	57633	60176	78081	83462
(A+B+C)	..	..	..	..	..	..	..	..	..
Index of A	100	114	95	89	86	99	139	159	166
Index of B	100	116	153	149	143	173	180	195	209
Index of C	100	70	69	81	70	139	139	198	212
Index of D	100	86	92	97	89	142	149	193	206

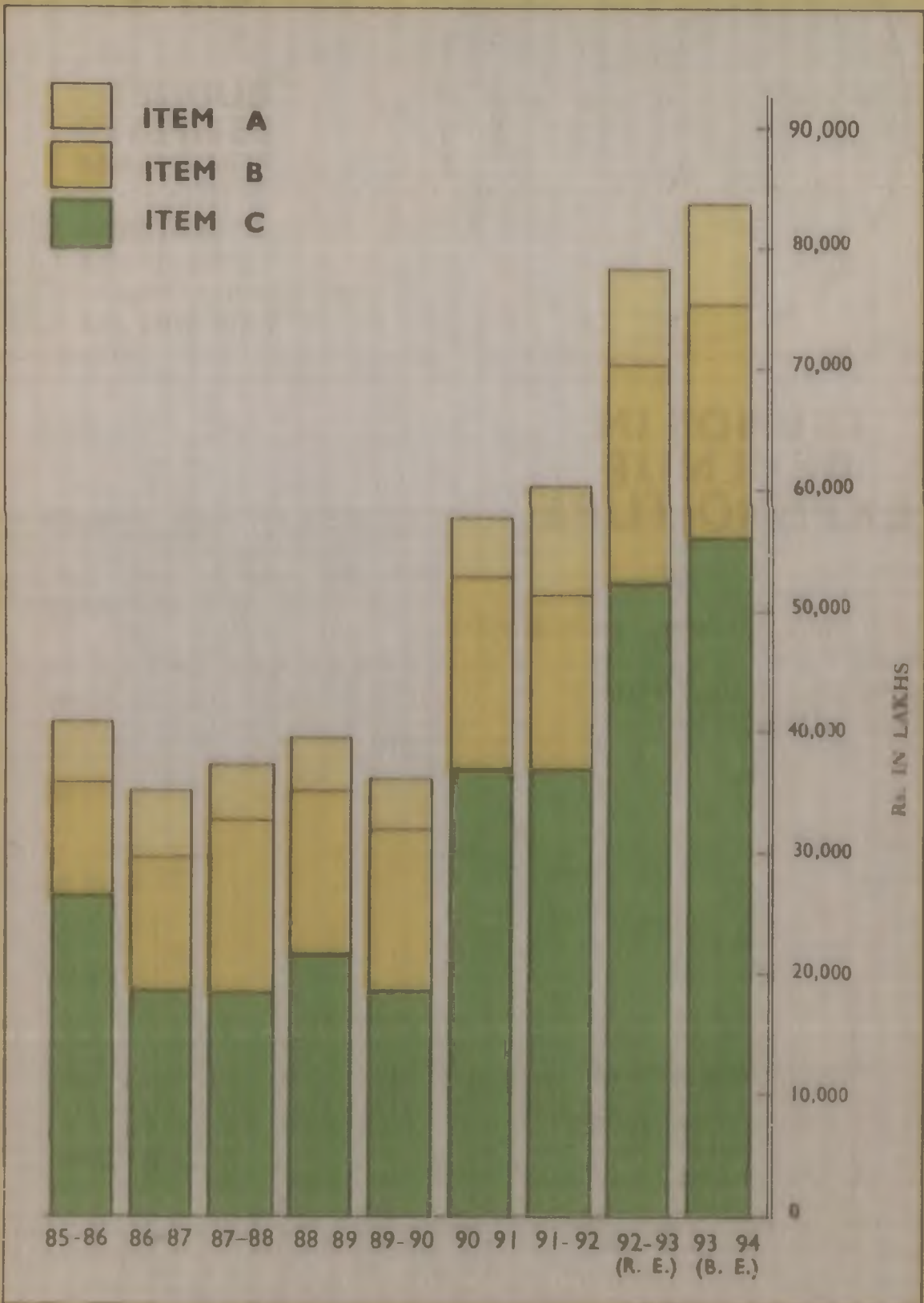
Note: \*Consists of Administration of Justice, Jails, Police and Miscellaneous Department.

\*\*Includes Education, Medical, Public Health, Agriculture, Rural Development, Animal Husbandry, Co-operation, Industries, Community Development N.E.S. etc., and Miscellaneous Social Development Organisations.

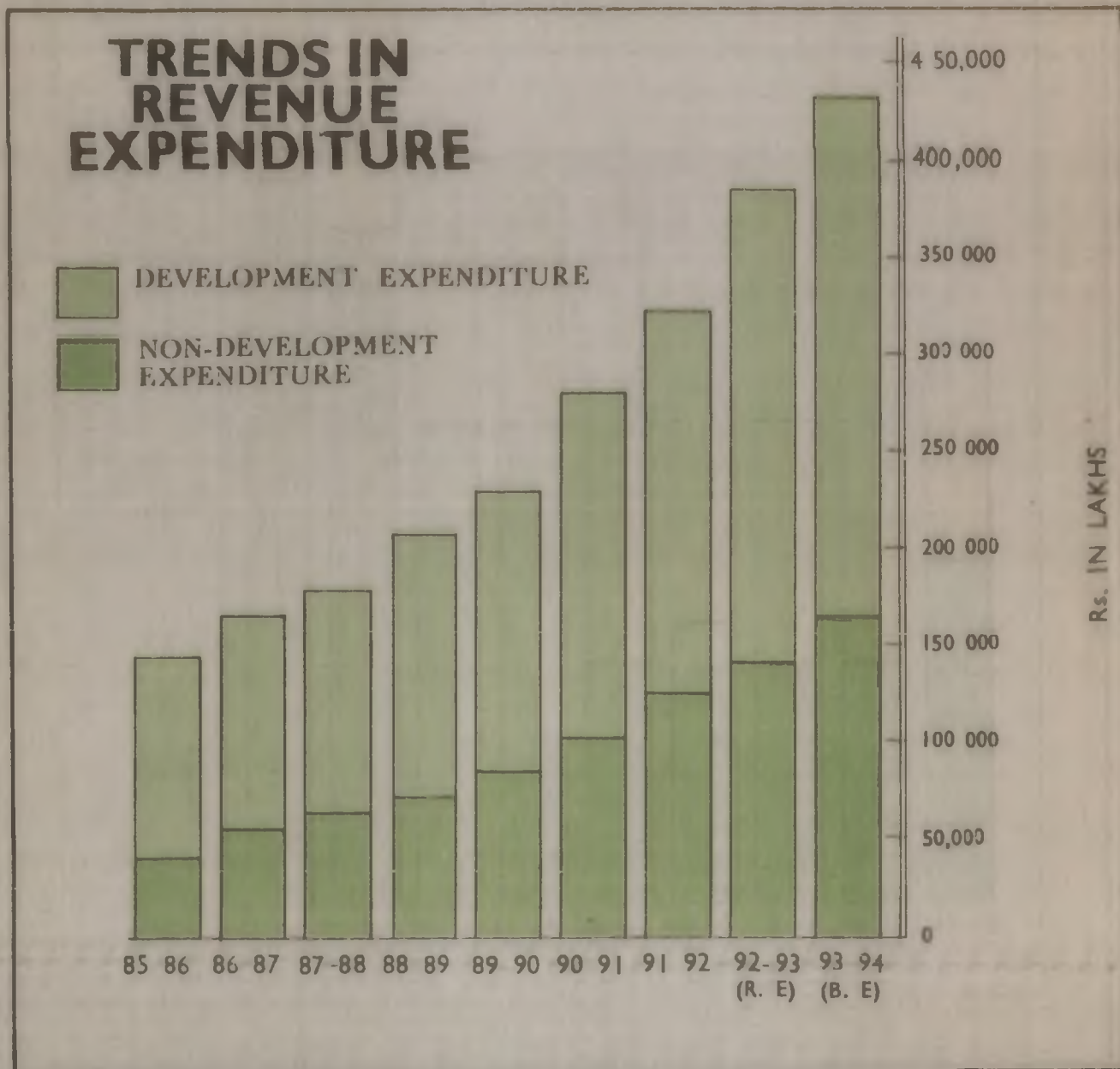
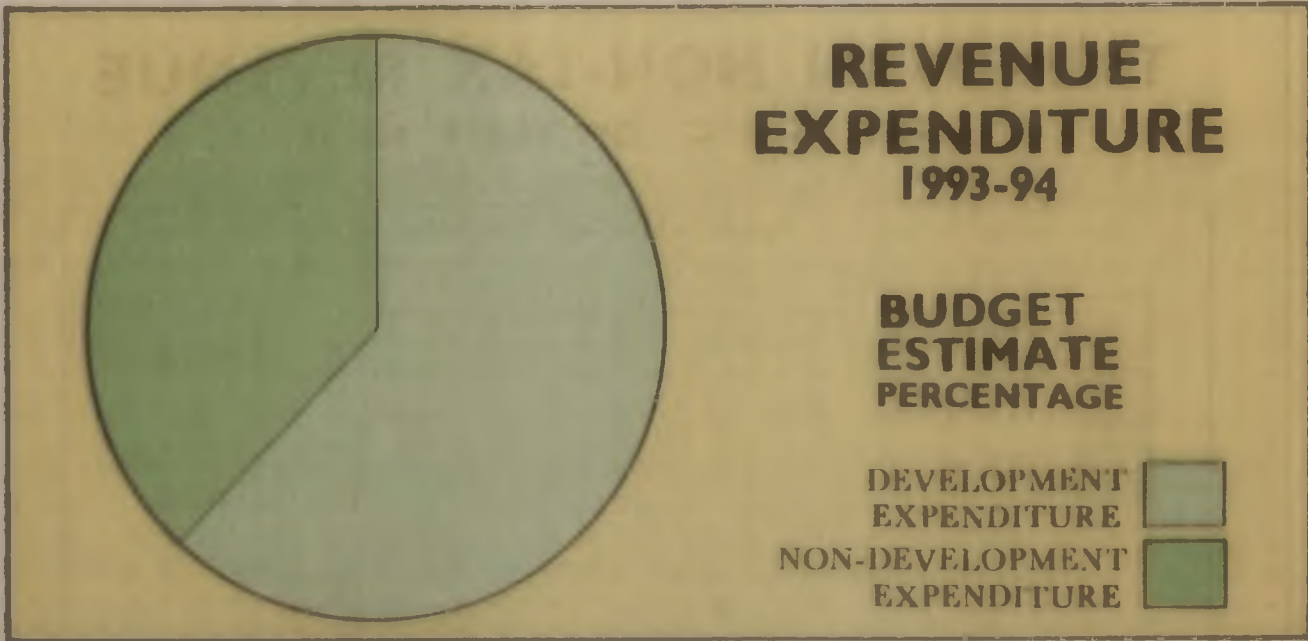
†Includes Ports and light house Famine Relief contribution and recoveries towards Pensions etc., Stationery and Printing Miscellaneous and extraordinary receipts.

# TRENDS IN NON-TAX REVENUE

ITEM A, B, C, OF TABLE No. II







## EXPENDITURE MET FROM REVENUE 1993-94 (BUDGET ESTIMATE)

Estimate of expenditure under the revenue account for 1993-94 comes to Rs. 430676 lakhs which is Rs. 4555 lakhs or 11.83% higher than the revised estimate of the expenditure incurred under the revenue account during the year 1992-93 (R.E.).

Out of the expenditure during 1993-94 Rs. 266673 lakhs or 61.92% is for developmental purposes which is Rs. 20996 lakhs or 8.55% higher than the expenditure incurred in 1992-93 (R.E.). Non-developmental expenditure is estimated at Rs. 164003 lakhs during 1993-94 which is Rs. 24555 lakhs or 17.6% higher than that of 1992-93 (R.E.) Development expenditure has increased by 157% and non-development expenditure by 301% from 1985-86 to 1993-94 (B.E.).

TABLE -12

## REVENUE EXPENDITURE 1993-94 (BUDGET ESTIMATE)

	(Rs. in lakhs)	%
1. Development Expenditure	266673	61.92
2. Non-Development Expenditure	164003	38.08
3. Total Expenditure	430676	100

TABLE -13

## TRENDS IN REVENUE EXPENDITURE 1980-81 &amp; 1985-86 TO 1993-94

(Rs. in lakhs)

	1980-81	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	
	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Revised Estimate	Budget Estimate	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Development Exp.	50021	103634	111520	116293	135808	146031	180260	196912	245677	266673	
Percentage to total	75	71.70	67.39	65.31	65.93	63.54	63.81	61.22	63.79	61.92	
2. Non-Development Exp.	16740	40903	53957	61775	70212	83778	102235	124734	139448	164003	
Percentage to total	25	28.30	32.61	34.69	31.07	33.46	36.19	33.78	36.21	38.08	
3. Total	66761	144534	165477	178068	206020	229809	282495	321646	385125	430676	
Index		100	114	123	143	159	195	223	266	298	

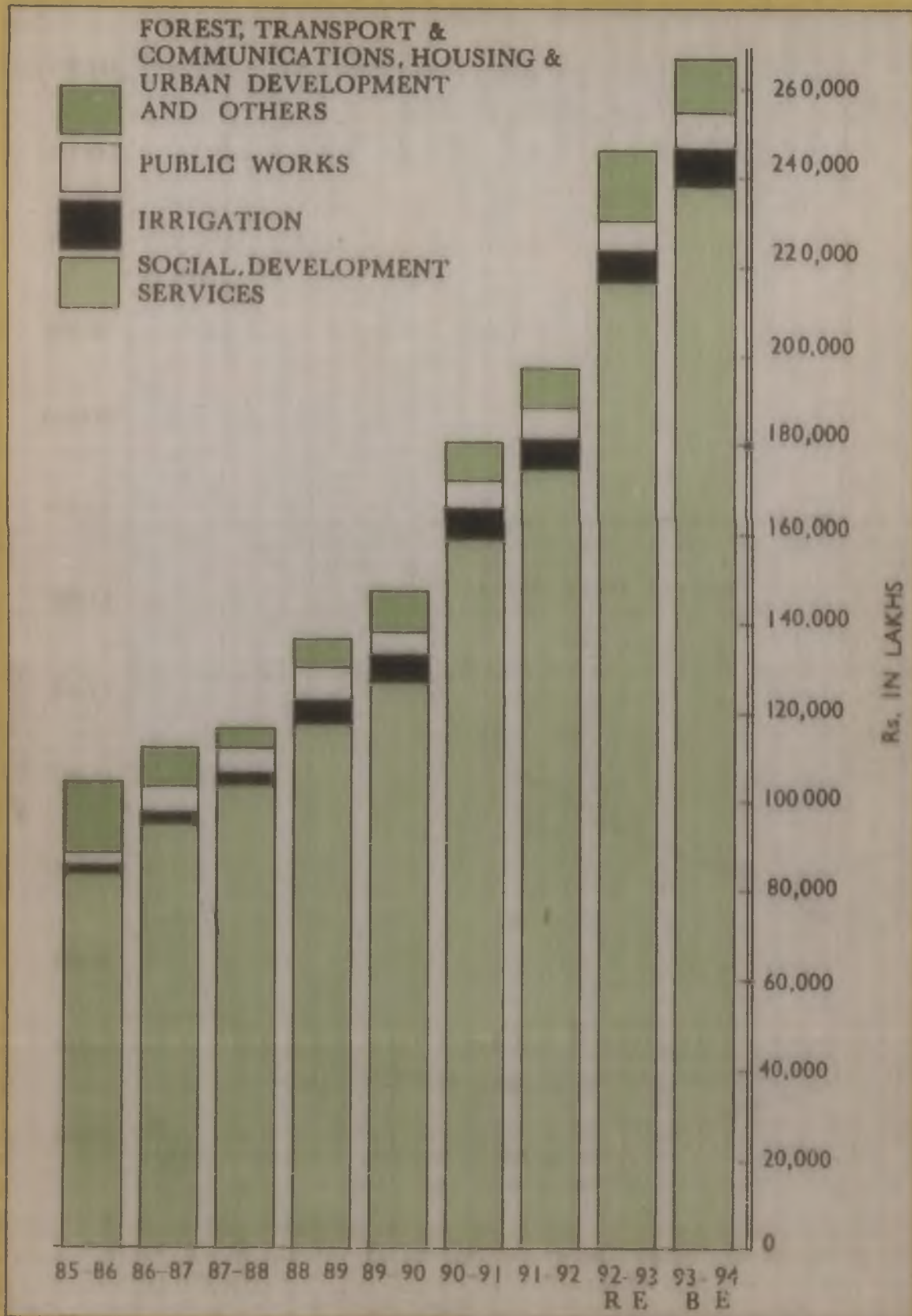
## DEVELOPMENTAL REVENUE EXPENDITURE 1993-94 (BUDGET ESTIMATE)

During the year 1993-94 out of the estimated expenditure for developmental purpose Rs. 238428 lakhs 89.41% is for Social and Development Services, Rs. 8309 lakhs (3.12%) is for Irrigation, Rs. 7811 lakhs (2.93%) is for Public Works and Rs. 4559 lakhs (1.71%) is for Forests.

TABLE—14  
TRENDS IN DEVELOPMENTAL EXPENDITURE 1985-86 TO 1993-94

(Rs. in lakhs)									
	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Accounts	1991-92 Accounts	1992-93 Revised Estimate	1993-94 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
I. Social and Development Services	83204	94551	103793	117139	126733	153376	174136	216548	238428
Percentage to total	80.29	84.78	89.25	86.20	86.73	83.19	83.44	88.14	89.41
(a) Education	41667	48126	51388	57945	63514	77549	83592	97620	114991
Percentage to total	40.21	43.16	44.19	42.64	43.49	43.02	42.45	39.73	43.12
(b) Medical & Public Health Family Planning	12055	14375	16653	21420	23956	27850	29200	33798	40200
Percentage to total	11.63	12.89	14.32	15.76	16.47	15.43	14.83	13.76	15.03
(c) Agriculture, Animal Husbandry Co-operation and Rural Development	8539	10934	11625	9345	11945	15773	23528	33212	31944
Percentage to total	8.33	9.71	10.00	6.83	8.18	8.75	12.00	15.55	11.93
(d) Community Development and Miscellaneous Social and Development Organisation, etc., and Scientific Department	16742	17141	19439	21839	20457	30557	33592	35531	39020
Percentage to total	16.15	15.37	16.71	16.12	14.02	16.95	15.58	14.45	14.63
(e) Industrial and Labour and Employment	4110	4075	4688	6529	6851	7247	7034	11397	12273
Percentage to total	3.97	3.65	4.03	4.80	4.69	4.02	3.53	4.63	4.60
2. Irrigation	1390	2019	2349	4939	5505	6430	6243	7051	8309
Percentage to total	1.34	1.81	2.02	3.63	3.77	3.57	3.17	2.87	3.12
3. Public Works	2337	5696	5777	7731	4955	6225	6789	6775	7811
Percentage to total	2.26	5.11	4.97	5.69	3.39	3.45	3.45	2.76	2.93
4. Forest	2169	2750	2589	2583	2533	3034	3906	4730	4559
Percentage to total	2.09	2.47	2.23	1.90	1.74	1.72	1.98	1.93	1.71
Transport and Communications (other than Roads)	696	1610	475	546	588	703	732	834	970
Percentage to total	0.67	1.44	0.41	0.40	0.40	0.30	0.37	0.36	0.36
6. Housing and Urban Development	813	868	660	1364	1542	1643	1935	2513	3121
Percentage to total	0.78	0.78	0.56	1.01	1.06	0.91	0.98	1.02	1.28
7. Others	13025	4026	650	1586	4175	3189	3172	7176	3175
(i) Relief on account of Natural Calamities	12937	3925	582	1516	4100	3100	3100	7100	3100
(ii) Other Social and Community Services	88	101	68	70	75	89	72	76	75
Percentage to total	12.57	3.61	0.56	1.17	2.86	1.77	1.61	2.92	1.19
Total	103634	111520	116293	135888	146031	180260	196912	245677	266673
Index	100	108	112	131	141	174	190	237	257

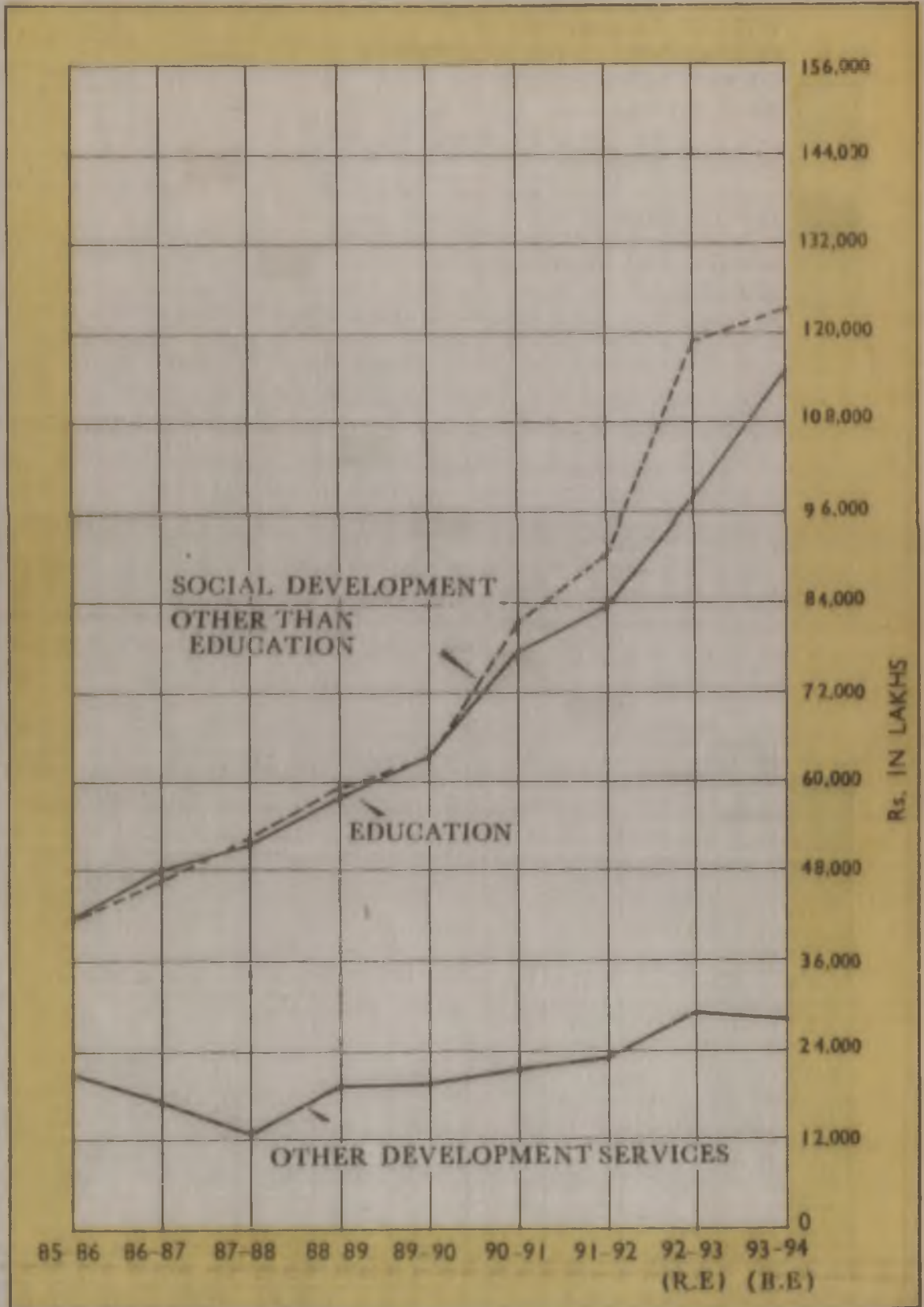
# TREND IN DEVELOPMENTAL EXPENDITURE





# DEVELOPMENTAL EXPENDITURE

## REVENUE ACCOUNT



**DEVELOPMENTAL EXPENDITURE—(REVENUE ACCOUNT)  
EXPENDITURE ON EDUCATION**

Expenditure on Education alone comes to Rs. 114991 lakhs during 1993-94 which is 17.79% higher than the expenditure during 1992-93 (R.E.).

TABLE—15  
EXPENDITURE ON EDUCATION

(Rs. in lakhs)

	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Accounts	1991-92 Accounts	1992-93 Revised Estimate	1993-94 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Expenditure on Education	41667	48126	51388	57945	63514	77549	63592	97620	114991
2. Index	100	116	123	139	152	186	201	234	276
3. Percentage to total Developmental Expenditure	40.21	43.15	44.19	42.64	43.49	43.02	42.45	39.73	43.12

TABLE—16  
EXPENDITURE ON SOCIAL DEVELOPMENT OTHER THAN EDUCATION

(Rs. in lakhs)

	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Accounts	1991-92 Accounts	1992-93 Revised Estimate	1993-94 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Expenditure on Social and Development Services other than Education	41537	46425	52405	59194	63219	81427	90544	118928	123437
2. Index	100	112	126	143	152	196	218	206	297
3. Percentage to total Developmental Expenditure	40.03	41.62	45.06	43.56	43.29	45.17	45.98	48.41	46.29

TABLE—17  
EXPENDITURE ON OTHER DEVELOPMENT SERVICES

(Rs. in lakhs)

	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Accounts	1991-92 Accounts	1992-93 Revised Estimate	1993-94 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Expenditure on other Development Services	20430	16969	12500	18749	19298	21284	22776	29130	28246
2. Index	100	83	61	92	94	104	111	143	138
3. Percentage to total Developmental expenditure	19.71	15.22	10.75	13.80	13.22	11.81	11.57	11.86	10.59

## NON-DEVELOPMENTAL REVENUE EXPENDITURE

Non-Developmental expenditure under revenue account is estimated at Rs. 164003 lakhs during 1993-94 out of which Rs. 36846-lakhs or 22.47% is for Administrative Services and Rs. 11926 lakhs or 7.27% is for collection of Taxes and Duties. The total non-developmental expenditure during 1993-94 shows an increase of Rs. 24555 lakhs or 17.61% over the year 1992-93 (R.E.).

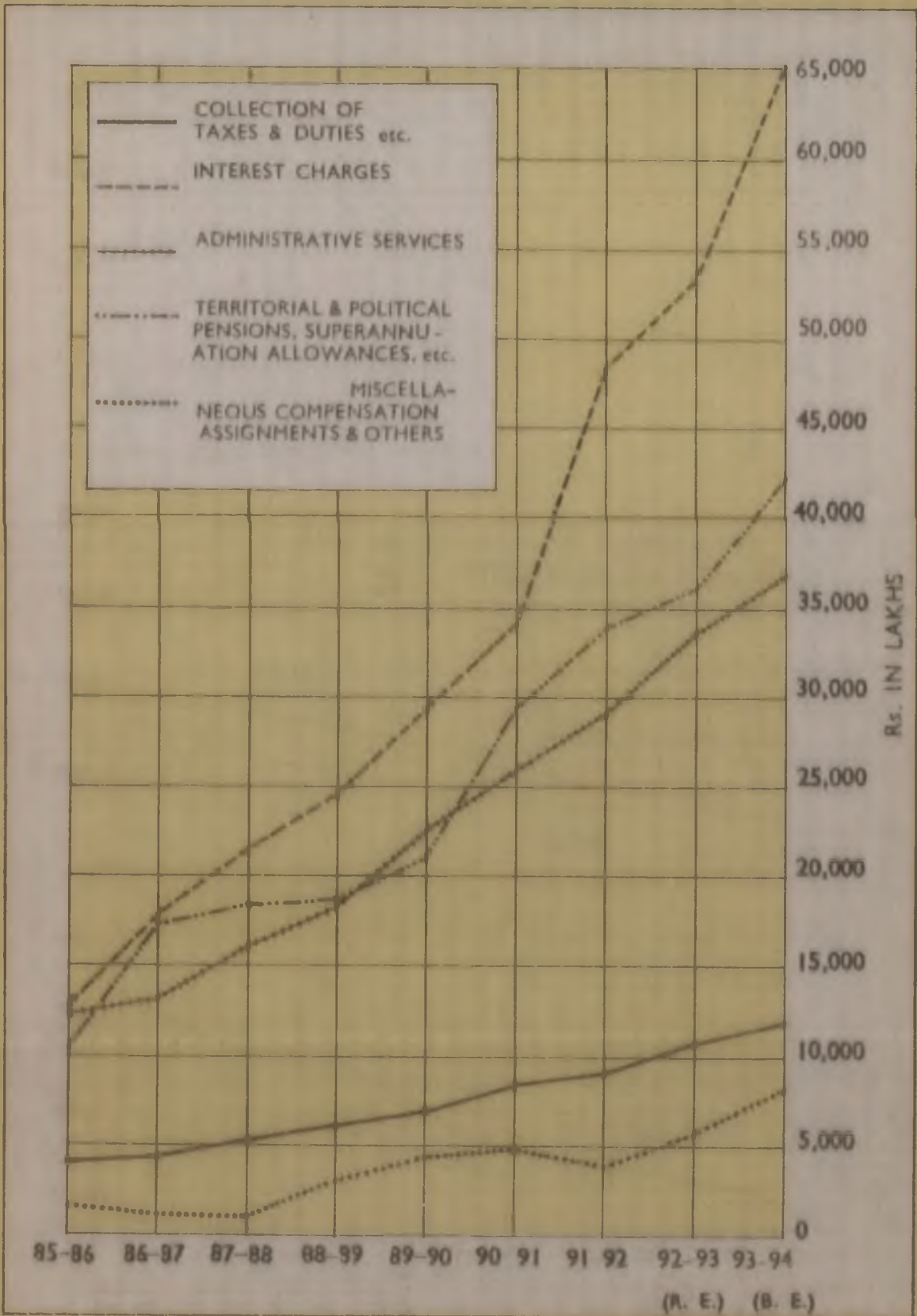
TABLE--18

(Rs. in lakhs)

	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Accounts	1991-92 Accounts	1992-93 Revised Estimate	1993-94 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Collection of Taxes, Duties etc. Percentage to total	4044 9.89	4747 8.80	5221 8.45	5952 8.48	6747 8.05	8253 8.07	9053 7.26	10801 7.75	11926 7.27
2. Interest charges Percentage to total	12715 31.09	17728 32.85	21317 34.51	24444 34.81	29300 34.97	34064 33.32	48342 38.76	53334 38.25	65072 39.68
3. Appropriation for reduction or avoidance of debt Percentage to total	31 0.07	..	..	..	..	..	..	..	..
4. Administrative Services Percentage to total	12261 29.98	13210 24.48	15905 25.75	18102 25.78	22511 26.87	25819 25.26	29062 23.30	33659 24.14	36846 22.47
(i) General Administration	2851	3260	3515	3980	4604	5550	5870	6543	7817
(ii) Parliament and State Legislature	385	653	512	632	846	1137	1504	1094	812
(iii) Administration of Justice	1205	1384	1550	1698	1962	2406	2534	2963	3440
(iv) Jails	304	334	360	398	539	668	764	776	826
(v) Police	5462	6144	6869	7700	8732	10674	11787	14720	17420
(vi) Miscellaneous Department	1703	730	2688	3254	3674	4149	5172	5989	4846
(vii) Secretariat Social and Community Services*	119	123	139	149	..	..	..	..	..
(viii) Secretariat Economic Services*	232	282	272	291	..	..	..	..	..
(ix) Public Works	..	..	..	..	2134	1235	1431	1574	1685
5. Territorial and Political Pensions, Superannuation allowance, etc. Percentage to total	10302 25.19	17221 31.92	18303 29.63	18632 26.54	20959 25.02	29314 28.67	33396 27.17	36080 25.87	42001 25.61
6. Famine Relief Percentage to total	..	..	..	..	..	..	..	..	..
7. Miscellaneous Compensation and Assignments Percentage to total	325 0.79	192 0.36	98 0.16	2072 2.95	2904 3.47	3230 3.16	2677 2.14	3700 2.65	6000 3.66
8. Others Percentage to total	1222 2.99	859 1.59	931 1.51	1010 1.44	1357 1.62	1555 1.52	1704 1.37	1874 1.34	2158 1.31
(i) Stationery & Printing	1222	859	931	1010	1357	1555	1704	1874	2158
(ii) Miscellaneous (including expenditure in connection with National Emergency)	..	..	..	..	..	..	..	..	..
Total	40900	53957	61775	70212	83778	102235	124734	139448	164003
9. Index	100	132	151	172	205	250	305	341	401

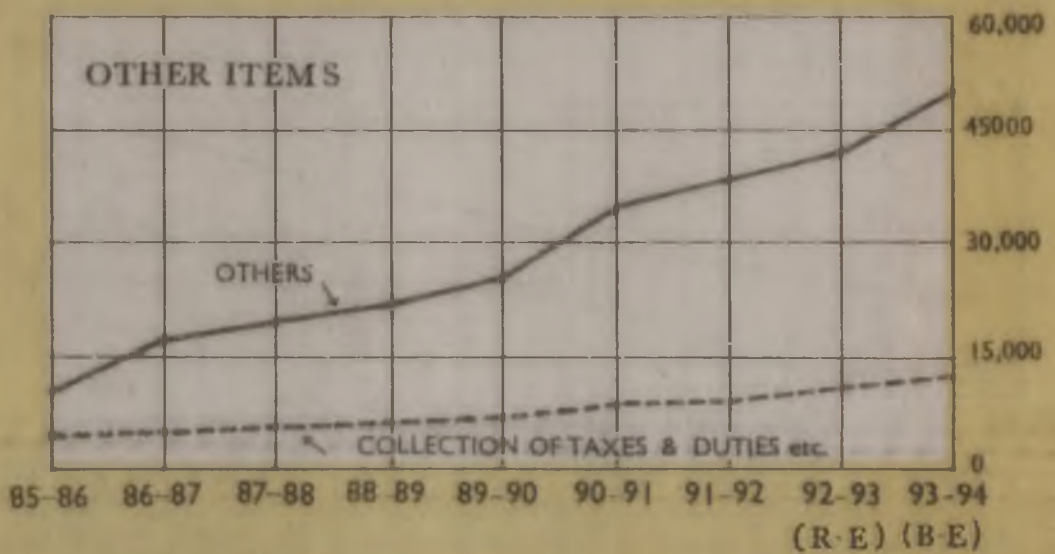
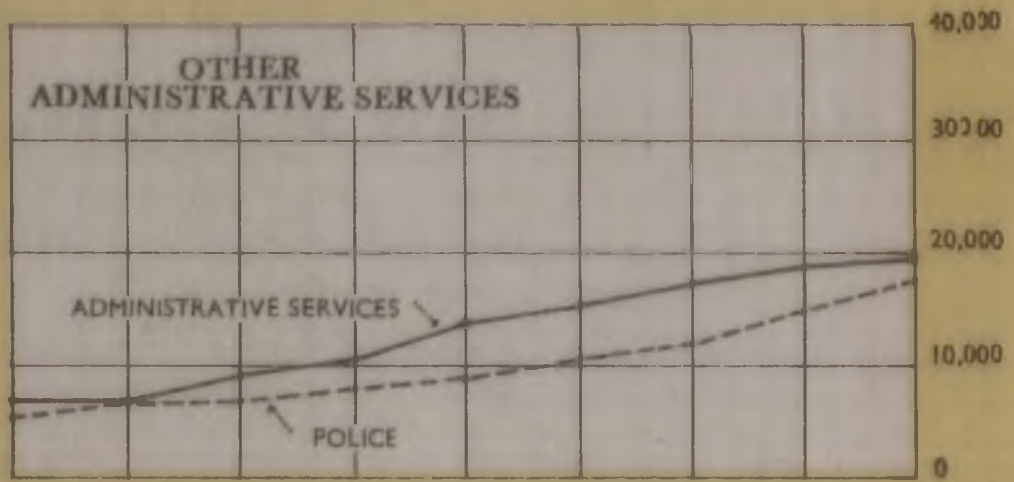
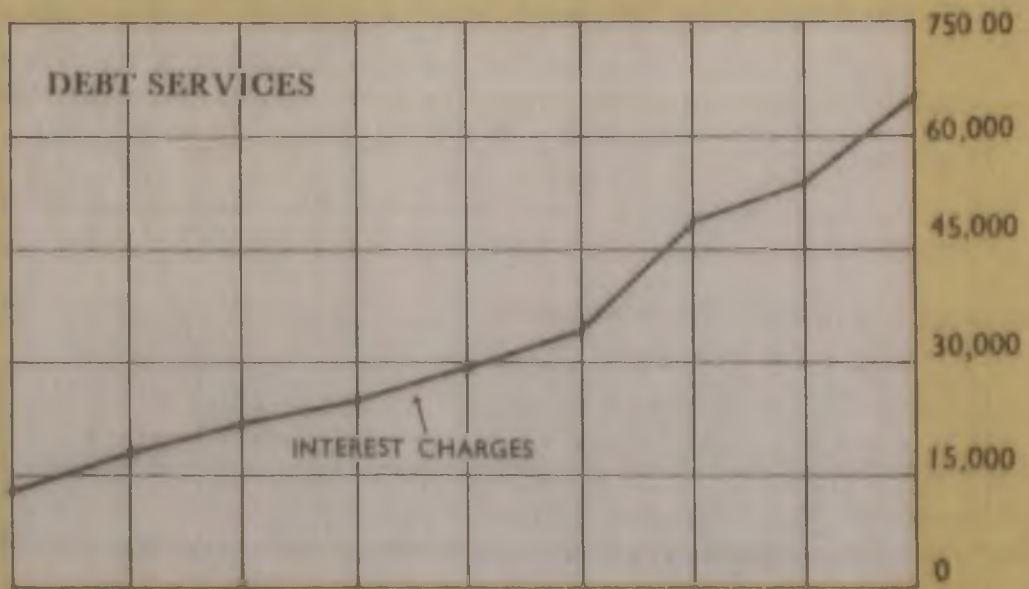
\*Item No. 4 (vii) & 4 (viii) are included under table 14 from 1989-90 (under developmental expenditure)

# NON-DEVELOPMENTAL REVENUE EXPENDITURE





# NON-DEVELOPMENTAL REVENUE EXPENDITURE



Rs. IN LAKHS

85-86 86-87 87-88 88-89 89-90 90-91 91-92 92-93 93-94  
(R·E) (B·E)

## DEBT SERVICES

Expenditure on Debt Services during 1993-94 shows an increase of 22.01% over the year 1992-93(R.E.) and 111% over the year 1985-86.

TABLE—19

(Rs. in lakhs)									
	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1989-89 Accounts	1989-90 Accounts	1990-91 Accounts	1991-92 Accounts	1992-93 Revised Estimate	1993-94 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Interest charges	12715	17728	21317	24444	29300	34064	48342	53334	65072
Index	100	139	168	192	230	268	380	419	512
2. Appropriation for reduction or avoidance of debt	31	..	..	..	..	..	..	..	..
Index	100	..	..	..	..	..	..	..	..
3. Total	12746	17728	21317	24444	29300	34064	48342	53334	65072
Percentage to total Non-Development Expenditure	31.16	32.86	34.51	34.81	34.97	33.32	38.76	38.25	39.68
Index (Item 3)	100	139	167	192	230	267	379	418	511

## ADMINISTRATIVE SERVICES

Out of the total expenditure on administrative services during 1993-94 expenditure on Police forms 10.62% showing an increase of 18.34% over the year 1992-93 (R.E.)

TABLE—20

(Rs. in lakhs)									
	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1989-89 Accounts	1989-90 Accounts	1990-91 Accounts	1991-92 Accounts	1992-93 Revised Estimate	1993-94 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Administrative Services other than Police	6799	6766	9036	10402	13759	15145	17275	18939	19426
Percentage to total Non-Development Expenditure	16.62	12.54	14.63	14.82	16.42	14.81	13.85	13.58	11.84
Index	100	100	133	153	202	223	254	279	286
2. Police	5462	6444	6869	7700	8752	10674	11787	14720	17420
Percentage to total Non-Development Expenditure	13.35	11.94	11.12	10.97	10.45	10.44	9.45	10.56	10.62
Index	100	118	126	141	160	195	216	269	319
3. Total	12261	13210	15905	18102	22511	25819	29062	33659	36846
Index	100	108	130	148	184	211	237	275	301

## OTHER ITEMS

Expenditure on collection of taxes and duties during 1993-94 is, 10.42% higher than that of 1992-93 (R.E.)

TABLE—21

(Rs. in lakhs)

	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Accounts	1991-92 Accounts	1992-93 Revised Estimate	1993-94 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Collection of Taxes and Duties etc.	4044	4747	5221	5952	6747	8253	9053	10801	11926
Index	100	117	129	147	167	204	224	267	295
2. Territorial and Political Privy Purses etc.	10302	17221	18303	18632	20959	29314	33896	36080	42001
Index	135	226	241	245	276	386	329	350	408
3. Famine Relief	..	..	..	..	..	..	..	..	..
4. Others*	1547	1051	1029	3082	4261	4785	4381	5574	8158
Total	15893	23019	24553	27666	31967	42352	47330	52455	62085
Index	100	145	154	174	201	266	298	330	391

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

## CAPITAL ACCOUNT OF THE STATE BUDGET

## DEBT HEAD RECEIPTS AND DISBURSEMENTS—(BUDGET ESTIMATE)

During the financial year the expected receipts on account of Loans from Government of India would be Rs. 58213 lakhs, receipts from repayment of loans total upto Rs. 2235 lakhs and those on account of internal debt is Rs. 122526 lakhs.

TABLE—22

## DEBT HEAD RECEIPTS AND DISBURSEMENTS 1993-94 (BUDGET ESTIMATE)

Rs. in lakhs

	Receipts	Disbursement
1. Internal Debts*	122526	95384
2. Loans from Government of India	58213	12802
3. Other Loans (F)	2235	18010
4. Small Savings and Provident Fund	195471	163170
Others**	322286	320319
Total	700731	609685
Balance	..	91046
Grand Total	700731	700731

\* Inclusive of Inter-State Settlements.

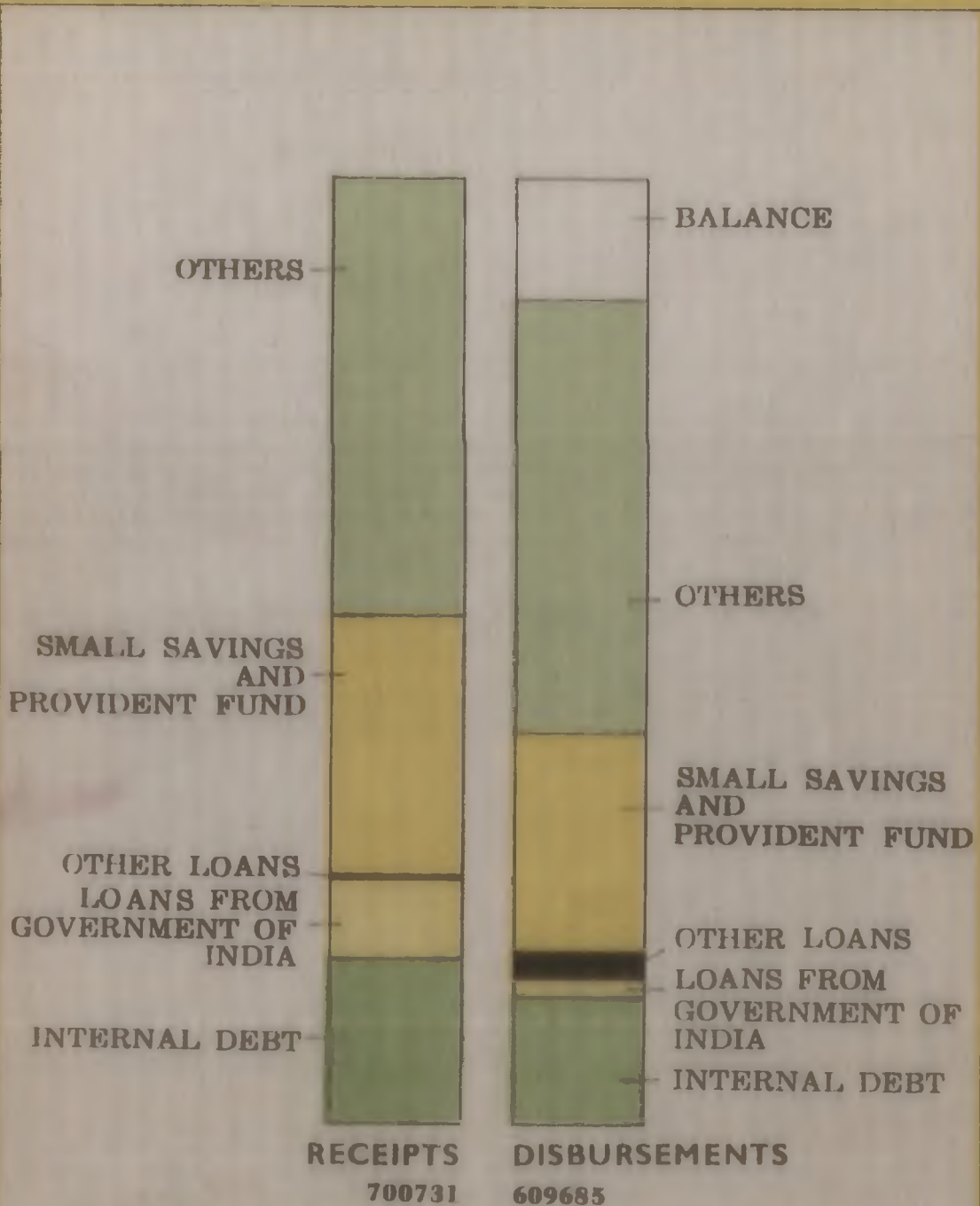
\*\* Inclusive of: (1) K. Deposits and Advances (2) L. Suspense Account (3) M. Remittance (4) Contingency Fund and (5) Reserve Fund

TABLE—23

## TRENDS IN DEBT HEADS RECEIPTS AND DISBURSEMENTS 1980-81 and 1985-86 TO 1993-94

	1980-81 Accounts	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Accounts	1991-92 Accounts	1993-93 Revised Estimate	1993-94 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Total Receipts	126574	342383	303454	325175	366572	410116	521088	659594	724523	700731
2. Total Disbursements	115706	311262	274468	285768	334930	361109	452134	600436	646185	609685
Balance	10868	31121	28986	39407	31642	49007	68954	59158	78338	91046

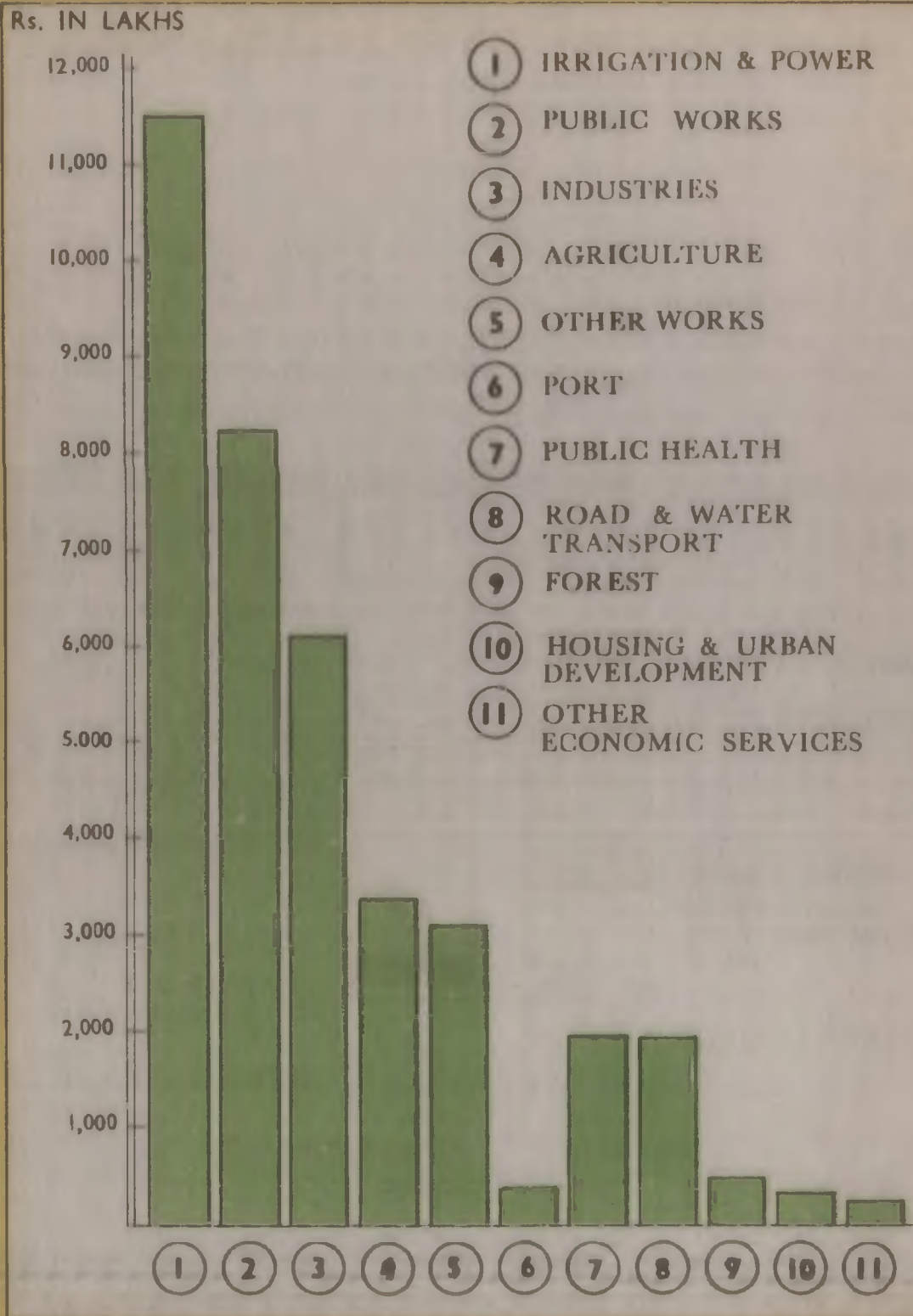
# DEBT HEAD RECEIPTS AND DISBURSEMENTS 1993-94 BUDGET ESTIMATE



Rs. IN LAKHS



# CAPITAL OUTLAY ON DEVELOPMENT SERVICES 1993-94 BUDGET ESTIMATE



**CAPITAL OUTLAY ON DEVELOPMENT AND NON-DEVELOPMENT SERVICES 1993-94  
(BUDGET ESTIMATE)**

An amount of Rs.37620 lakhs is provided against Capital outlay (outside the revenue account) during 1993-94 which is Rs. 8223 lakhs or 27.97% higher than that of 1992-93 (R.E.) The Provision for Irrigation and Power schemes comes to Rs. 11528 lakhs, for Industries Rs. 6115 lakhs and for Agriculture Rs. 3370 lakhs.

TABLE—24

**CAPITAL OUTLAY ON DEVELOPMENT AND NON-DEVELOPMENT SERVICES—1993-94(B.E.)**

	(Rs. in lakhs)	%
<b>A. Development Schemes:</b>		
1. Irrigation and Power	11528	30.64
2. Public Health	1918	5.10
3. Agriculture	3370	8.96
4. Industries	6115	16.26
5. Public Works	8281	22.01
6. Other Works	3105	8.25
7. Ports	307	0.82
8. Road and Water Transport Schemes	1903	5.06
9. Forest	490	1.30
10. Housing and Urban Development	344	0.91
11. Other Economic Services	259	0.69
<b>Total</b>	<b>37620</b>	<b>100</b>
<b>B. Non-Development Schemes:</b>		
1. Government Trading	..	..
2. Miscellaneous*	..	..
<b>Total</b>	<b>..</b>	<b>..</b>
<b>C. Total Capital Expenditure (A+B)</b>	<b>37620</b>	<b>100</b>

\* Appropriation to the contingent fund compensation to land holders.

**TRENDS IN CAPITAL OUTLAY ON DEVELOPMENT AND NON-DEVELOPMENT SERVICES  
1985-86 To 1993-94**

Capital outlay (outside revenue account) during 1993-94 is 82.78% higher than that of 1985-86.

Outlay during 1993-94 on (1) Irrigation schemes shows an increase of 63.8% (2) Industries shows an increase of 48.2% and (3) Public Works shows an increase of 58.6% over the year 1985-86.

TABLE-25

## TRENDS IN CAPITAL OUTLAY 1985-86 TO 1993-94

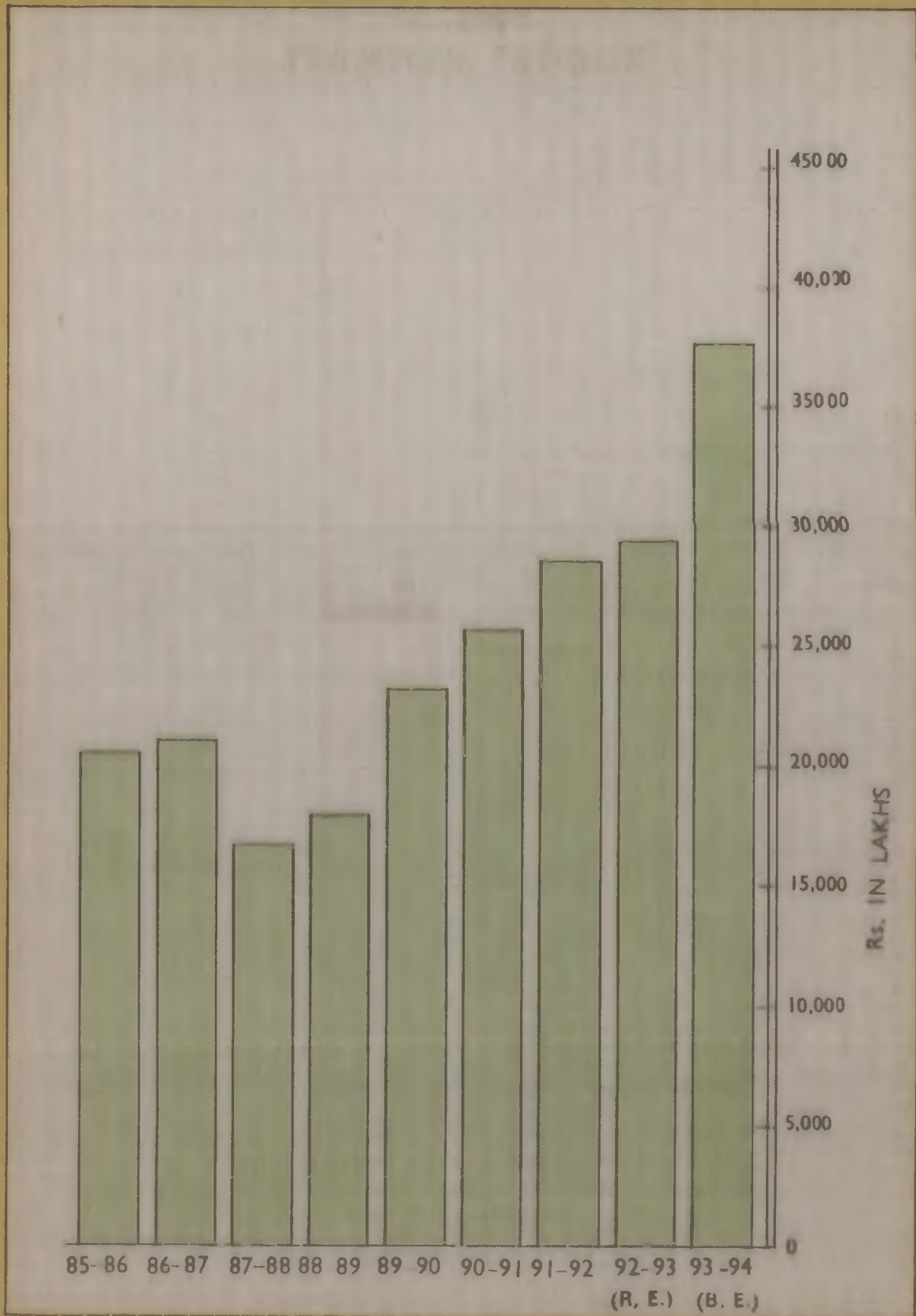
(Rs. in lakhs)

	1935-86 Accounts	1936-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Accounts	1991-92 Accounts	1992-93 Revised Estimate	1993-94 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
A Development Schemes	20582	21104	16740	18029	23229	25596	28622	29396	37620
(i) Irrigation	7039	6055	5261	6164	8643	7670	9081	8841	11528
Percentage to total (Item A)	34.20	28.69	31.43	34.19	37.21	29.97	31.74	30.08	30.64
(ii) Public Health	1987	2622	2017	1281	1134	922	914	1800	1918
Percentage to total (Item A)	9.65	12.42	12.05	7.10	4.88	3.60	3.20	6.12	5.10
(iii) Agriculture	1348	1959	619	1343	2005	2948	3887	3240	3370
Percentage to total (Item A)	6.55	9.28	3.70	7.45	8.63	11.52	13.58	11.02	8.96
(iv) Industries	2464	1713	1749	2435	3385	4238	4339	3742	6115
Percentage to total (Item A)	11.97	8.12	10.45	13.50	14.57	16.56	15.16	12.73	16.26
(v) Public Works	5222	6256	5299	4597	5131	5323	5753	5911	8281
Percentage to total (Item A)	25.37	29.65	31.66	25.50	22.09	20.80	20.10	20.11	22.01
(vi) Other Works*	1129	1069	612	640	920	2333	2211	2726	3105
Percentage to total (Item A)	5.49	5.07	3.65	3.55	3.96	9.11	7.73	9.27	8.25
(vii) Ports	215	217	164	236	274	23	283	326	307
Percentage to total (Item A)	1.04	1.03	0.93	1.31	1.18	0.99	1.00	1.11	0.82
(viii) Road and Water Transport	320	440	499	701	776	1059	1379	1465	1903
Percentage to total (Item A)	1.56	2.03	2.93	3.89	3.34	4.13	4.82	4.98	5.06
(ix) Forests	379	53	84	86	261	340	473	873	490
Percentage to total (Item A)	1.84	0.25	0.50	0.48	1.12	1.33	1.65	2.97	1.30
(x) Housing and Urban Development	397	580	306	330	501	267	131	249	344
Percentage to total (Item A)	1.93	2.75	1.83	2.11	2.16	1.04	0.46	0.85	0.91
(xi) Other Sect. Eco. Services	82	140	130	166	199	243	161	223	259
Percentage to total (Item A)	0.40	0.66	0.77	0.92	0.86	0.95	0.56	0.76	0.69
B. Non-Development Schemes	..	..	..	..	..	..	..	..	..
(i) Government Trading	..	..	..	..	..	..	..	..	..
(ii) Miscellaneous**	..	..	..	..	..	..	..	..	..
C. Total Capital Expenditure A(A-B)	20582	21104	16740	18029	23229	25596	28612	29396	37620
Index	100	103	81	88	113	124	139	143	183

\* Includes Social and other works

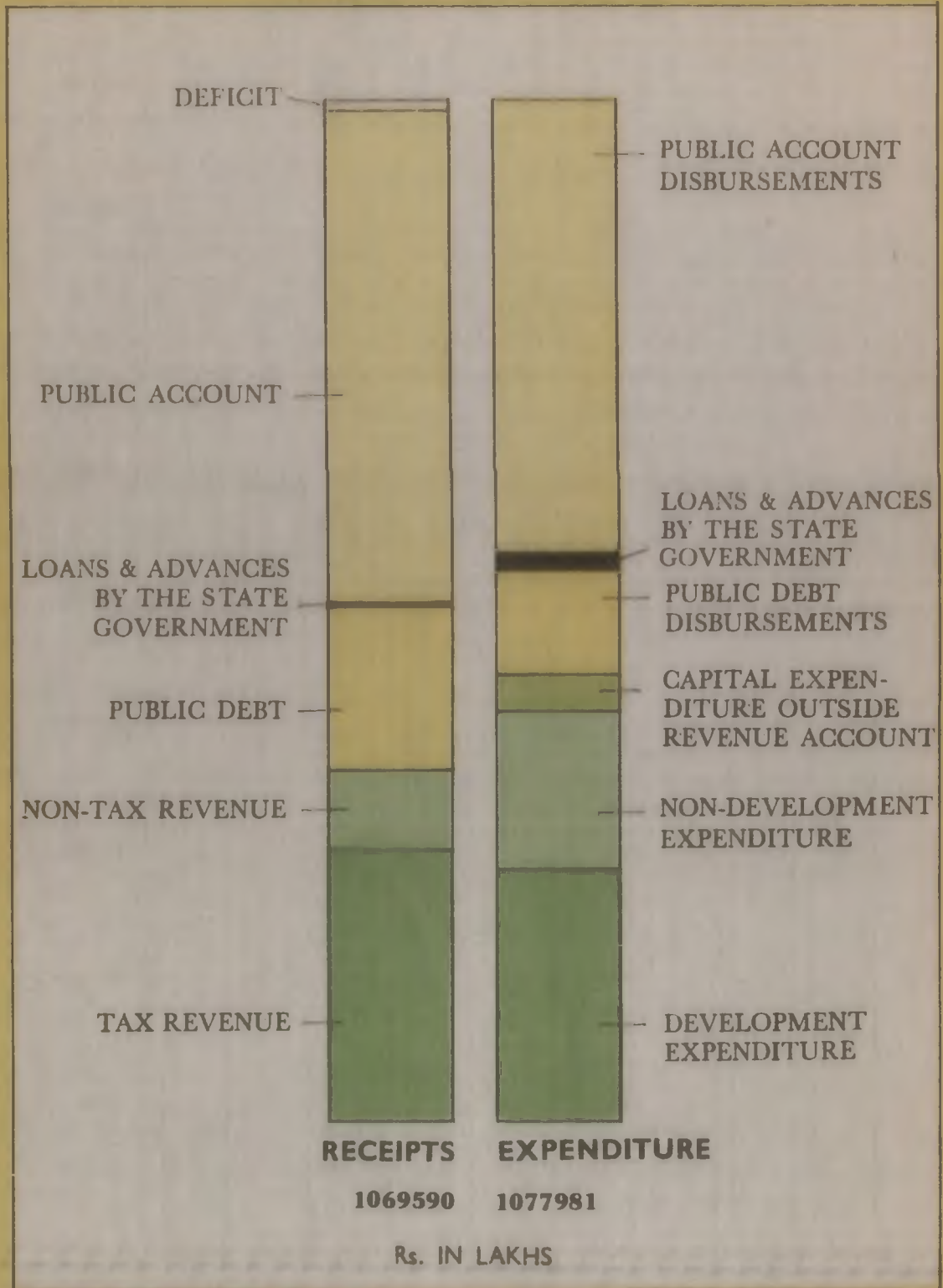
\*\* Appropriation to the Contingency Fund etc.

## TREND IN CAPITAL OUTLAY DEVELOPMENT SCHEMES





# THE OVERALL BUDGETARY POSITION 1993-94 BUDGET ESTIMATE



OVERALL POSITION OF REVENUE AND CAPITAL BUDGET 1993-94  
(BUDGET ESTIMATE)

The Budgetary transactions under the various heads of account—Revenue, Capital and Debit Heads—would result in an overall deficit of Rs. 8391 lakhs during the fiscal year 1993-94. The details of budgetary transactions are given below:

TABLE—26  
OVERALL BUDGETARY POSITION 1993-94 (B.E.)

(Rs. in lakhs)

<i>Details of receipts</i>	<i>Receipts</i>	<i>Expenditure</i>	<i>Details of Expenditure</i>
I. Revenue Account	368859	430676	I. Revenue Account
(i) Tax Revenue	285397	266673	(i) Development Expenditure
(ii) Non-tax Revenue	83162	164003	(ii) Non Development Expenditure
II. Capital Account	700731	647304	II. Capital Account
(i) Public Debt*	180739	37620	(i) Capital Expenditure outside Revenue Account
(ii) Loans and Advances by the State Government	2235	108186	(ii) *Public Debts—Disbursements
(iii) Public Accounts**	517657	18010	(iii) Loans and Advances by the State Government
(iv) Contingency Fund	100	483389	(iv) **Public Account—Disbursement
	..	100	(v) Contingency Fund
III. Total Receipts	1069590	1077981	III. Total Expenditure
Deficit (—) or Surplus (+)	(—)8391	..	
Grand Total	1077981	1077981	

\* Inclusive of Inter-State Settlement.

\*\* Including Unfunded Debts, Deposit and Advances, Remittances.

TABLE 27  
TRENDS IN OVERALL BUDGETARY POSITION

The following table shows the trends in the overall position of the State Government transactions since 1985-86

(1)	(Rs. in lakhs)						(Rs. in Crores)*		
	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90* Accounts	1990-91 Accounts	1991-92 Accounts	1992-93 Revised Estimate	1993-94 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
A. Opening Cash Balance	+ 3240.36	+6362.59	-949.37	+2259.23	-5.22	+2.10	- 13.66	-128.96	-124.64
B. Consolidated Fund (Net)	-4105.50	-23481.46	-18945.66	-17702.84	-236.10	-317.07	-360.68	-274.36	-426.59
(i) Revenue Account (Net)	-7416.59	-15223.44	-19458.51	-16394.22	-250.44	-422.02	-364.34	-485.09	-618.17
(ii) Capital Expenditure (Net)	-20581.78	-21104.45	-16739.76	-18028.93	-232.30	-255.97	-286.12	-293.96	-376.20
(iii) Public Debt (Net)	+28125.77	+20596.26	+25862.42	+23510.11	+368.43	+481.48	+492.76	+637.11	+725.53
(iv) Loans and Advances by the State Government (Net)	-4232.90	-7749.83	-8609.81	-6789.80	-121.79	-120.56	-152.98	-132.42	-157.75
(v) Inter-State Settlement (Net)	..	..	..	..	..	..	..	..	..
(vi) Appropriation to con- tingency Fund	..	..	..	..	..	..	-50.00	..	..
C. Contingency Fund (Net)	+39.25	..	-2.72	-335.32	-0.43	+2.73	+36.89	..	..
D. Public Account (Net)	+7188.48	+16169.50	+22156.98	+15256.62	+243.85	+325.90	+264.91	+278.68	+342.68
E. Total Budgetary Transaction (Net) (B+C+D)	+3122.23	-7311.96	+3208.60	-2781.54	+7.32	+11.56	-58.88	+4.32	-83.91
F. Closing Cash Balance (A+E)	-6362.59	-949.37	+2259.23	-522.31	+2.10	+13.66	-45.22	-124.64	-208.55

The Closing Balance of 1991-92 is as per the accounts kept by the Accountant General whereas the Opening Balance 1992-93 (R.E.) is as per the R.B.I. Account.

\*Amount Rupees in crores from 1989-90 onwards.

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**PART II**

**SUBSIDIARY TABLES ON THE KERALA STATE**

**BUDGET 1993-94**

**(BUDGET ESTIMATE)**

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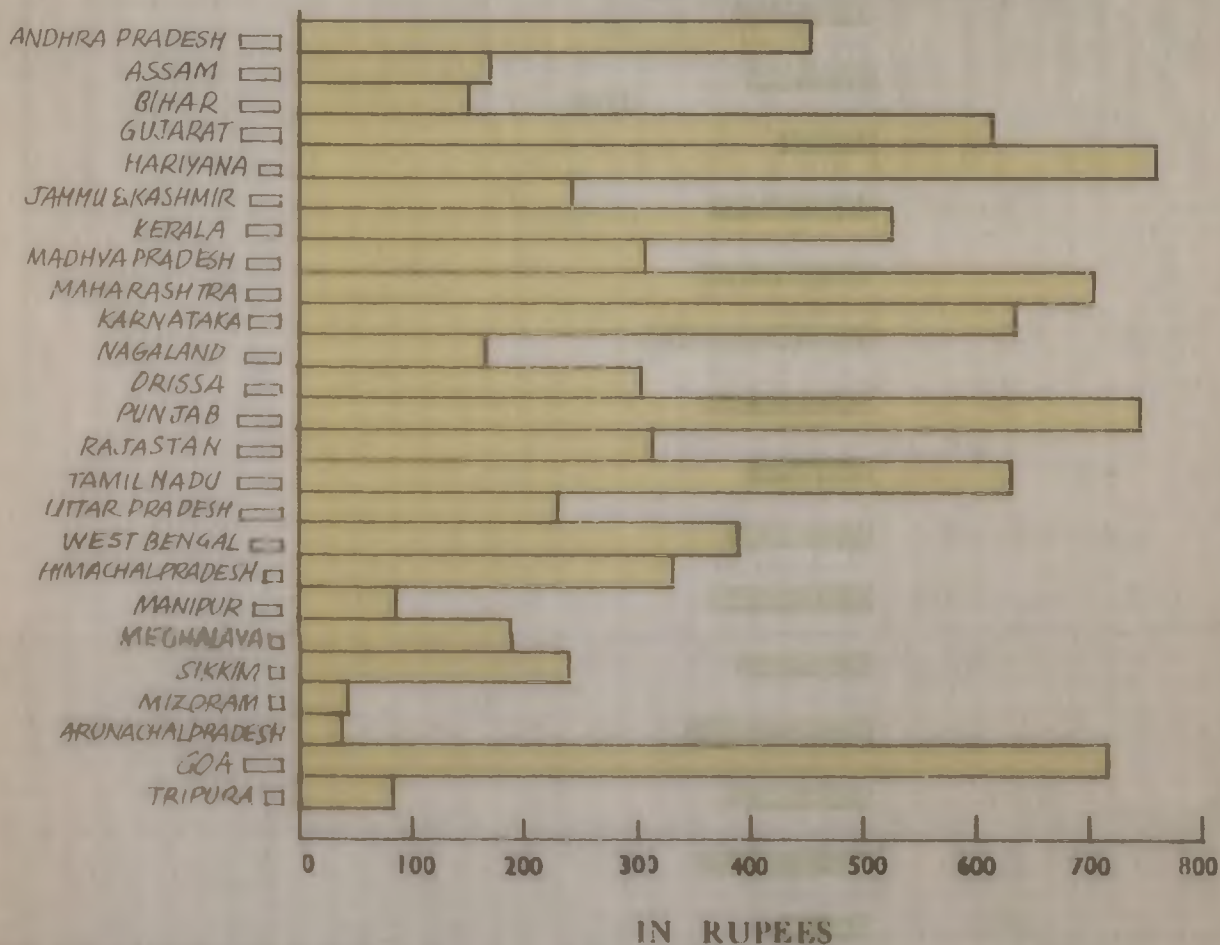
TABLE 28  
PER CAPITA STATE TAX REVENUE

Sl. No.	States	1980-81 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Revised Estimate	1991-92 Budget Estimate	Index of 1991-92 over 1980-81
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	Andhra Pradesh	109	302	346	382	411	449	412
2.	Assam	33	108	119	138	162	192	582
3.	Bihar	40	89	102	111	134	155	338
4.	Gujarat	113	395	476	540	612	631	558
5.	Haryana	182	435	510	572	660	774	425
6.	Jammu and Kashmir	63	179	197	685	223	246	390
7.	Kerala	132	325	369	419	470	517	414
8.	Madhya Pradesh	74	186	219	254	287	304	411
9.	Maharashtra	180	451	528	599	686	696	387
10.	Karnataka	128	333	393	439	548	640	500
11.	Nagaland	56	149	161	112	161	155	277
12.	Orissa	50	131	147	172	213	309	618
13.	Punjab	209	484	542	633	702	751	359
14.	Rajasthan	68	190	214	251	275	312	459
15.	Tamil Nadu	132	328	367	451	542	634	480
16.	Uttar Pradesh	58	157	160	186	211	228	393
17.	West Bengal	94	235	276	302	341	384	409
18.	Himachal Pradesh	80	215	241	284	302	340	425
19.	Manipur	18	69	70	77	95	91	506
20.	Meghalaya	37	123	173	184	164	181	489
21.	Sikkim	82	280	246	293	301	300	366
22.	Mizoram*	..	62	22	37	46	43	..
23.	Arumachal Pradesh*	..	27	29	29	35	38	..
24.	Goa *	..	408	474	538	627	776	..
25.	Tripura*	..	57	73	85	80	84	..
All States		97	247	285	320	367	403	419

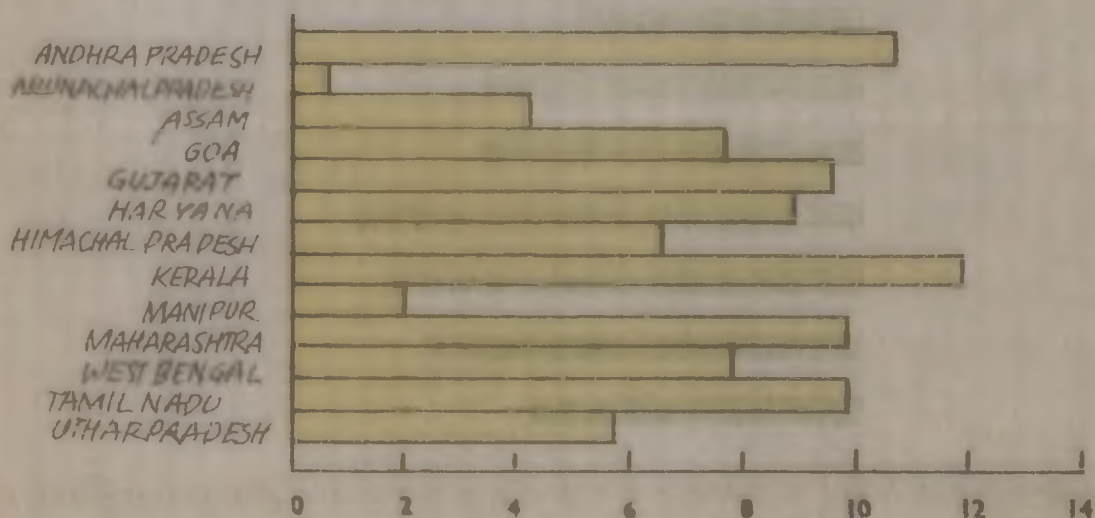
\*Index calculated since the previous years, figures are not available.

Source:—Based on the data given in the report on Currency and Finance 1990-91 of R.B.I.

## PER CAPITA STATE TAX REVENUE 1991-92 BUDGET ESTIMATE

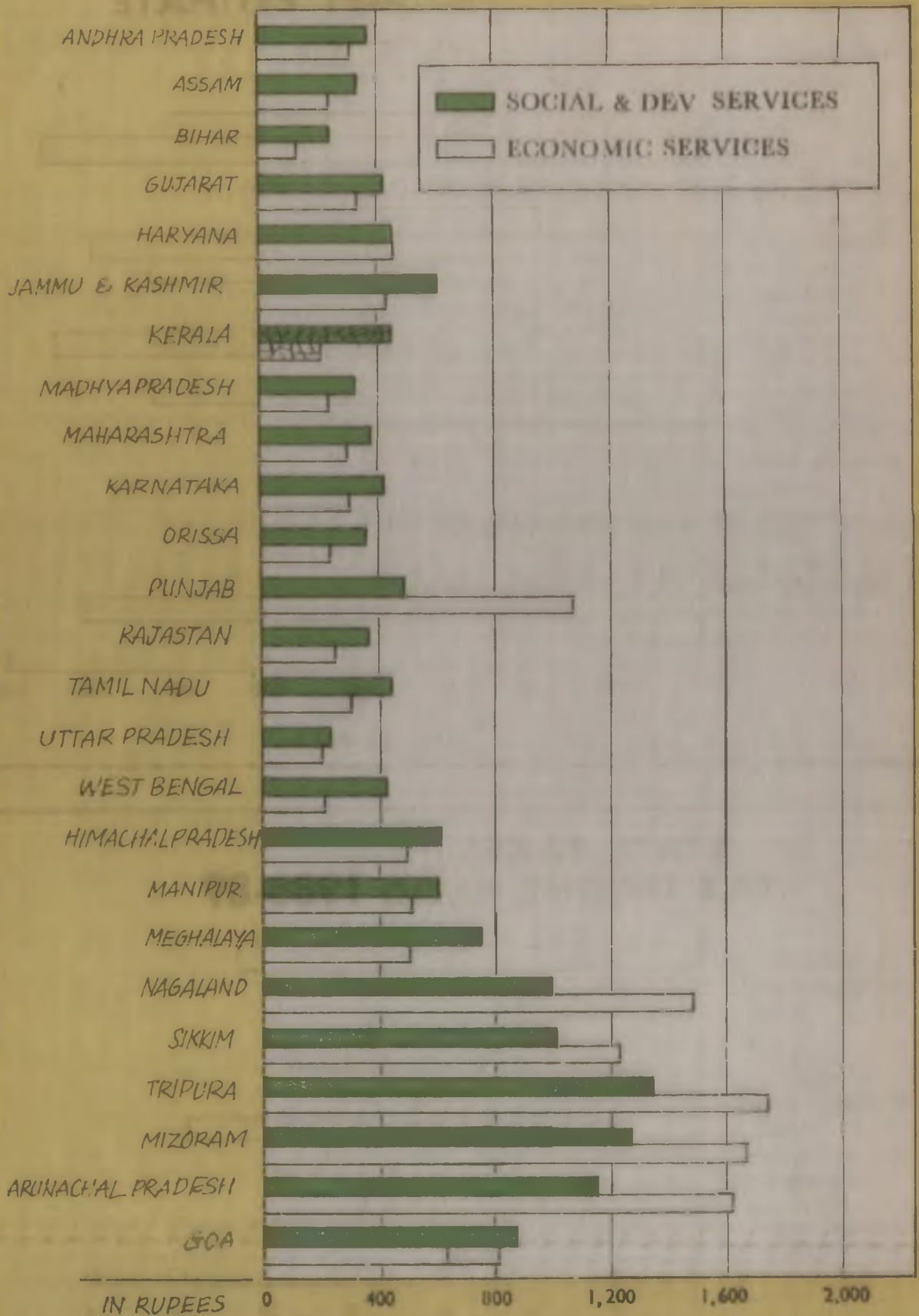


## STATE TAXES TAX INCOME RATIO 1988-89



# PER CAPITA EXPENDITURE 1991-92

## BUDGET ESTIMATE



TABLE—29  
STATE TAXES—TAX INCOME RATIO

Sl.No.	States	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	Index of 1988-89 over 1980-81
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Andhra Pradesh*	8.31	8.38	9.30	8.71	10.25	11.17	11.05	10.96	10.72	129
2	Arunachal Pradesh*	..	..	..	..	..	..	0.53	0.68	0.69	..
3	Assam	2.66	5.17	3.38	3.60	4.65	4.92	4.48	4.16	4.24	159
4	Goa*	..	..	..	..	..	..	8.91	7.25	7.75	..
5	Gujarat	8.13	8.64	9.76	8.66	9.21	10.36	9.37	10.89	9.68	119
6	Haryana	6.12	8.52	8.66	8.25	8.71	9.13	9.54	10.10	8.94	146
7	Himachal Pradesh*	..	..	..	..	..	..	6.58	6.71	6.64	..
8	Kerala	10.06	9.99	10.30	10.31	11.03	12.34	11.92	11.82	11.93	119
9	Manipur <sup>1</sup>	..	..	..	..	..	..	2.16	2.50	2.00	..
10	Maharashtra	7.48	8.15	9.01	8.47	8.56	9.07	9.97	10.08	9.80	131
11	West Bengal	5.78	6.30	5.97	5.99	6.34	7.10	7.09	7.42	7.88	136
12	Tamil Nadu	10.40	12.49	14.71	12.34	11.87	11.79	11.34	9.66	9.93	95
13	Uttar Pradesh	4.54	5.51	5.54	5.36	5.35	5.29	5.41	6.60	5.80	128

\*Figures based on 1980-81 series are not available for these newly formed states.

TABLE—30  
ELASTICITY OF TAX EFFORT—ALL STATES

Sl.No.	States	Elasticity	
		1980-81 to 1987-88	1980-81 to 1988-89
1	Andhra Pradesh	1.68	1.55
2	Assam	1.81	1.81
3	Gujarat	1.71	1.31
4	Haryana	1.55	1.24
5	Himachal Pradesh	1.87	1.69
6	Kerala	1.54	1.59
7	Karnataka	1.44	1.20
8	Meghalaya	1.93	2.54
9	Uttar Pradesh	1.81	1.44
10	Tamilnadu	1.16	1.19
11	West Bengal	1.44	1.53

Note.—Elasticity of tax effort—The rate of increase in tax receipts if the rate of increase in State income is 1 or Unity i.e.

$$\frac{(T_i - T_o) Y_o}{(Y_i - Y_o) T_o} \text{ OR } \frac{T_i - T_o}{Y_i - Y_o}$$

Y<sub>o</sub>

Where T<sub>i</sub>—State Tax receipts in the last year of the period  
T<sub>o</sub>—State tax receipts in the first year of the period  
Y<sub>o</sub>—State income (in current prices) of the first year of the period  
And Y<sub>i</sub>—State income (in current prices) last year of the period

Source: Based on the data given in:

- (1) Report on currency and finance of 1981-82 and 1989-90 of R.B.I.
- (2) Estimate of State Domestic products 1991 by Central Statistical Organisation, New Delhi.

TABLE—31  
PER CAPITA EXPENDITURE ON SOCIAL AND ECONOMIC SERVICES

Sl.No.	States	(Rs. in lakhs)							
		1988-89 (Accounts)		1989-90 (Accounts)		1990-91 R.E.		1991-92 B.E.	
(1)	(2)	Social developmental Services	Economic Service	Social developmental Services	Economic Services	Social Developmental Services	Economic Services	Social Developmental Services	Economic Services
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Andhra Pradesh	264	246	312	230	354	279	365	312
2	Assam	269	149	273	193	310	224	366	265
3	Bihar	161	109	194	101	225	141	245	132
4	Gujarat	325	299	361	404	405	382	420	346
5	Haryana	363	295	379	314	428	422	456	463
6	Jammu Kashmir	472	396	486	462	652	458	610	431
7	Kerala	340	133	368	129	427	182	467	213
8	Madhya Pradesh	238	183	248	165	295	237	320	232
9	Maharashtra	324	303	382	318	405	322	374	297
10	Karnataka	284	191	308	228	362	262	414	308
11	Orissa	147	142	253	142	324	238	356	238
12	Punjab	460	218	443	234	499	384	495	1077
13	Rajasthan	235	193	262	141	342	197	360	247
14	Tamil Nadu	288	214	371	234	399	274	442	303
15	Uttar Pradesh	170	148	220	149	250	222	220	200
16	West Bengal	237	129	264	148	388	207	405	202
17	Manipur	649	513	730	529	658	502	645	525
18	Meghalaya	479	497	565	495	739	699	792	765
19	Himachal Pradesh	644	490	621	468	692	455	761	512
20	Nagaland	1068	1289	1108	1220	1088	1989	909	1357
21	Sikkim	1054	1235	981	1285	1104	1443	1305	1530
22	Mizoram	1173	1366	1238	1436	1369	1698	1341	1755
23	Goa	687	514	700	529	939	707	1070	895
24	Arunachal Pradesh	855	1038	1008	1277	983	1341	988	1438
25	Tripura	677	454	736	467	868	587	867	621
All States		262	199	295	200	344	255	354	276

Source: Report on currency and finance 1990-91

TABLE—32

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

(Rs. in lakhs)

Sl. No.	States	1988-89 Accounts			1989-90 Accounts			1990-91 Revised Estimate			1991-92 Budget Estimate		
		States' own tax revenue	States' total revenue	%	State's own tax revenue	States' total revenue	%	State's own tax revenue	State's total revenue	%	State's own tax revenue	State's total revenue	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1.	Andhra Pradesh	212189	427902	50	238414	447689	53	260681	536356	49	298627	597704	50
2.	Assam	27890	137286	20	33290	153207	22	39764	191486	21	43020	238190	18
3.	Bihar	83083	349812	24	92481	391118	24	114150	432162	26	133573	514528	26
4.	Gujarat	187101	323569	58	215973	360124	60	248541	425863	58	260621	462609	56
5.	Haryana	79541	144108	55	91012	160724	57	106951	194610	55	127776	226406	56
6.	Himachal Pradesh	11811	69838	17	14196	72122	20	15395	84346	18	17644	95701	18
7.	Jammu and Kashmir	13816	90176	15	13290	95797	14	16312	115781	14	18111	111471	16
8.	Kerala	106547	189705	56	123250	204764	60	137352	250353	55	159320	279543	57
9.	Madhya Pradesh	133772	347174	39	157782	387674	41	182250	477030	38	201353	556045	36
10.	Maharashtra	382274	629985	61	440076	752865	58	511531	833809	61	549132	907188	61
11.	Meghalaya	2722	30227	9	3121	30919	10	2793	33889	8	3253	41248	8
12.	Karnataka	169879	296357	57	193224	333648	58	245470	408443	60	288023	485399	59
13.	Nagaland	1009	28469	4	1237	31731	5	1773	41669	4	1857	48771	4
14.	Orissa	44273	155093	29	52484	174072	30	66381	233145	28	97815	281964	35
15.	Punjab	104104	162340	64	122750	179997	68	139335	214706	64	152403	378769	40
16.	Rajasthan	89317	235218	38	107251	266760	41	120835	365772	33	137445	385383	36
17.	Tamil Nadu	199423	348886	57	248901	419978	59	303020	497565	61	353993	562557	63
18.	Uttar Pradesh	206574	565220	37	244858	662316	37	284664	801101	36	317183	891097	36
19.	West Bengal	173510	333742	52	193817	349407	55	222427	439892	51	567204	497459	4
20.	Manipur	1199	32229	4	1312	33204	4	1714	39570	4	1634	43285	4
21.	Sikkim	1066	14947	7	1172	13426	9	1204	16223	7	1201	19657	6
22.	Mizoram	155	27383	1	258	30425	1	325	35252	1	300	35494	1
23.	Arunachal Pradesh	234	29932	1	232	28913	1	283	35214	1	338	43265	1
24.	Goa	6166	21083	29	6997	21716	32	8151	28355	29	9312	30459	31
25.	Tripura	1836	39562	5	2128	42699	5	2086	49880	4	2261	57122	4
Total		2240141	5039244	44	2599506	5648295	46	3032438	6785472	45	3438219	7780714	44

Source: Report on currency and Finance of R.B.I. 1990-91



TABLE—33

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

(Rs. in lakhs)

Sl.No.	States	1988-89 Accounts			1989-90 Accounts			1990-91 Revised Estimate			1991-92 Budget Estimate		
		State tax revenue	Total tax revenue	% tax	State tax revenue	Total tax revenue	%	State tax revenue	Total tax revenue	%	State tax revenue	Total tax revenue	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1.	Andhra Pradesh	212189	293417	72	238414	328597	76	260681	370080	70	298627	422820	71
2.	Assam	27890	64530	43	33290	78167	43	39764	88016	45	43020	97999	44
3.	Bihar	83083	202669	41	92451	246910	37	114150	275735	41	133573	317433	42
4.	Gujarat	187101	226882	82	215973	258842	83	248541	304588	82	269321	324981	80
5.	Haryana	79341	91603	87	91012	106423	86	106351	125353	85	127776	148611	85
6.	Himachal Pradesh	11811	29449	40	14196	29601	48	15395	35595	43	17634	40781	43
7.	Jammu & Kashmir	13916	35662	38	13290	38993	34	16312	48774	33	18911	55187	34
8.	Kerala	106547	150227	71	123259	168840	73	137352	185978	74	153320	214449	71
9.	Madhya Pradesh	133772	216241	62	157782	260164	61	182250	291185	63	201353	325037	62
10.	Maharashtra	382274	455590	84	440076	535353	82	511531	610317	81	549133	660789	83
11.	Meghalaya	2772	11019	25	3121	9637	32	2793	11765	24	3253	13532	24
12.	Karnataka	169879	219746	77	193224	256514	75	245470	311535	79	289223	332793	79
13.	Nagaland	1609	12979	12	1237	9142	14	1773	14151	13	1857	16034	12
14.	Orissa	44273	87144	51	52484	109743	48	66391	135295	49	97815	177900	55
15.	Punjab	104104	121169	86	122750	143515	85	138335	163159	85	152403	180356	85
16.	Rajasthan	89317	134810	66	107251	171550	63	120335	196257	62	137445	223276	62
17.	Tamil Nadu	199423	271715	73	248901	343628	72	303320	403312	75	353333	467860	76
18.	Uttar Pradesh	206574	383183	54	244858	474959	52	286664	513503	56	317183	577366	55
19.	West Bengal	173510	248925	70	193817	289971	67	222477	326881	68	251204	379417	69
20.	Manipur	1199	11461	10	1312	9498	14	1714	12914	13	1634	14174	11
21.	Sikkim	1066	3427	31	1172	3290	36	1204	3320	31	1201	4287	28
22.	Mizoram	155	8711	2	258	8405	03	325	10295	03	300	11881	03
23.	Arunachal Pradesh	234	8452	3	232	5461	04	283	8491	03	338	9863	03
24.	Goa	6166	9826	63	6997	9602	73	8151	13480	60	9312	15476	60
25.	Tripura	1836	13961	13	2128	12434	17	2086	17180	12	2261	19564	12
Total		2240141	3313798	68	2599506	3909239	66	3032438	4478940	68	3133219	5082296	68

Source: Report on Currency and Finance of R.B.I. 1990-91

TABLE—34

## TAX REVENUE OF THE STATES LEVIED AND COLLECTED

(Rs. in lakhs)

Sl.No.	States	1980-81 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 R.E.	1991-92 B.E.	% increase in 1991-92 over 1987-88 B.E.	Share of each State in total 1989-90 Accounts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Andhra Pradesh	58208	181879	212189	238414	260681	298627	142	9.17
2.	Assam	6578	24923	27890	33290	39764	43020	179	1.28
3.	Bihar	27654	70882	83083	92481	114150	133573	178	3.56
4.	Gujarat	53102	152557	187101	215973	248541	260621	181	8.31
5.	Haryana	23391	66440	79541	91012	106951	127776	196	3.59
6.	Himachal Pradesh	3393	10328	11811	14196	15395	17604	180	0.55
7.	Jammu & Kashmir	3780	12329	13816	13290	16312	18911	140	0.51
8.	Kerala	33654	92522	106547	123250	137352	159320	157	4.74
9.	Madhya Pradesh	38588	111513	133772	157782	183350	201353	171	6.07
10.	Maharashtra	113034	321904	382274	440076	511531	549132	169	16.93
11.	Meghalaya	487	1961	2772	3121	2793	3253	187	0.12
12.	Karnataka	47468	141466	169879	193224	245470	288923	180	7.43
13.	Nagaland	433	1492	1609	1237	1773	1857	125	0.05
14.	Orissa	34884	38674	44273	52484	66381	97815	232	2.02
15.	Punjab	..	91589	104104	122750	138335	152403	175	4.72
16.	Rajasthan	23023	77246	89317	107251	120835	137445	178	4.13
17.	Tamil Nadu	63911	176196	199423	248901	303020	353993	207	9.57
18.	Uttar Pradesh	64519	198866	206574	244858	284664	317183	191	9.42
19.	West Bengal	51408	144856	173510	193817	222477	261204	175	7.46
20.	Manipur	255	1147	1199	1312	1714	1634	167	0.05
21.	Sikkim*	260	1120	1066	1172	1204	1201	165	0.04
22.	Mizoram*	..	392	155	258	325	300	121	0.01
23.	Arunachal Pradesh*	..	206	234	232	283	338	..	0.01
24.	Goa	..	5146	6166	6997	8181	9312	..	0.27
25.	Tripura	380	1357	1836	2128	2036	2261	188	0.08
	Total	661618	1926991	2240141	2599503	3032438	3438219	177	100

Source: Report on Currency and Finance of R.B.I. 1990-91

\* % increase not calculated since previous years figures are not available.

TABLE—35

## SHARE IN CENTRAL TAXES TO TOTAL REVENUE OF THE STATES

(Rs. in lakhs)

Sl.No.	States	1988-89 Accounts			1989-90 Accounts			1990-91 R.E.			1991-92 B.E.		
		Share in Central tax	Total Revenue	%	Share in Central tax	Total Revenue	%	Share in Central tax	Total Revenue	%	Share in Central tax	Total Revenue	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1.	Andhra Pradesh	81228	427902	19	90183	447689	20	109399	536356	20	124193	597904	21
2.	Assam	36640	137286	27	44877	153207	29	48252	191486	25	54979	238190	23
3.	Bihar	119586	348812	34	154429	391118	39	161585	432162	37	183860	504528	36
4.	Gujarat	39781	323569	12	42869	360124	12	56047	425863	13	63460	462609	14
5.	Haryana	12062	144108	8	15411	160724	10	18412	194610	9	20835	226406	9
6.	Himachal Pradesh	17638	69838	25	15405	72122	21	20201	84346	24	23117	95701	24
7.	Jammu & Kashmir	22846	90176	25	25703	95797	27	32462	115781	28	37276	111471	33
8.	Kerala	43680	189706	23	45590	204764	22	48626	250353	19	55129	279543	20
9.	Madhya Pradesh	82469	347174	24	102382	387674	26	108953	477030	23	123714	556045	22
10.	Maharashtra	73316	629985	12	95277	752865	13	98986	833809	12	111657	907188	12
11.	Meghalaya	8247	30227	27	6516	30919	21	8972	36889	24	10249	41248	25
12.	Karnataka	49667	296357	17	63290	333648	19	66035	408443	16	74770	485339	15
13.	Nagaland	11370	38469	30	7905	34731	23	12378	41669	30	14177	48771	29
14.	Orissa	42871	155093	28	57259	174072	33	69914	233145	30	80085	281964	28
15.	Punjab	17065	162340	11	20765	179997	12	24824	214706	12	27953	378769	7
16.	Rajasthan	45493	235218	19	64299	266760	24	75422	365772	21	85831	385383	22
17.	Tamil Nadu	72292	848886	21	94727	419978	23	100292	497565	20	113367	562557	20
18.	Uttar Pradesh	176609	565220	31	230101	662316	35	228839	801101	29	260183	891097	29
19.	West Bengal	75415	333742	23	96154	349407	28	104404	439892	24	118243	497459	24
20.	Manipur	10262	32229	32	8186	33204	25	11200	39570	28	12840	43285	30
21.	Goa	3660	21083	17	2605	21716	12	5329	28355	19	6164	30459	20
22.	Sikkim	2361	14947	16	2118	13426	16	2716	16223	17	3086	19057	16
23.	Mizoram	8556	27383	31	8147	30425	27	9970	35252	28	11581	35494	33
24.	Arunachal Pradesh	8218	2932	27	5229	28913	18	8208	35214	23	9525	43265	22
25.	Tripura	12125	39562	31	10306	42699	24	15094	49880	30	17303	57122	30
Total		1073657	5039244	21	1309733	5648295	23	1446502	6785472	21	1644077	7780714	21

Source: Report on Currency and Finance of RBI 1990-91.

TABLE-36

## STATE TAXES—PROPENSITY TO TAX AVERAGE AND MARGINAL PROPENSITY TO TAX—ALL STATES

Sl.No.	States	1983-84		1984-85		1985-86		1986-87		1987-88		1988-89	
		A.P.	M.P.	A.P.	M.P.	A.P.	M.P.	A.P.	M.P.	A.P.	M.P.	A.P.	M.P.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	Andhra Pradesh	0.09	0.10	0.14	0.64	0.16	0.34	0.16	0.33	0.15	0.14	0.15	0.12
2	Assam	0.04	0.05	0.03	1.69	0.10	0.72	0.10	0.12	0.10	0.38	0.10	0.10
3	Gujarat	0.09	0.07	0.12	0.27	0.13	0.15	0.10	0.02	0.13	0.90	0.12	0.07
4	Haryana	0.08	0.05	0.11	0.12	0.11	0.10	0.11	0.23	0.12	0.17	0.10	0.06
5	Himachal Pradesh	..	..	..	..	..	..	0.15	0.22	0.16	0.25	0.17	0.18
6	Kerala	0.10	0.11	0.15	0.28	0.16	0.41	0.17	0.24	0.16	0.08	0.17	0.32
7	Manipur	..	..	..	..	..	..	0.18	0.43	0.20	0.54	0.19	0.22
8	Meghalaya	..	..	..	..	..	..	0.21	0.28	0.20	0.42	0.22	0.51
9	Sikkim	..	..	..	..	..	..	0.18	0.28	..	..	0.19	0.41
10	Tamil Nadu	0.12	0.10	0.16	0.13	0.16	0.16	0.15	0.18	0.14	0.03	0.14	0.15
11	Uttar Pradesh	0.05	0.04	0.10	0.23	0.10	0.14	0.10	0.14	0.13	0.26	0.11	0.01

Note:—A.P.—Average Propensity to tax—Tax/income ratio  $T_i/Y_i$ .

M.P.—Marginal propensity to tax—incremental tax/incremental income ratio

$$\left\{ \frac{T_i - T_o}{Y_i - Y_o} \right\}$$

Where  $T_i$ —Total Tax receipts on the current year

$T_o$ —Total tax receipts of the previous year

$Y_i$ —State income (in current prices) of the current year

$Y_o$ —State income (in current prices) of the previous year

Source: Based on the data given in:

- (1) Report on currency and finance 1989-90 & 1990-91 of R.B.I.
- (2) Estimates of State Domestic Products by Central Statistical Organisation, New Delhi, 1991

**PER CAPITA DEVELOPMENT EXPENDITURE (REVENUE ACCOUNT) IN  
KERALA AND OTHER STATES**

Per capita development expenditure under revenue account in Kerala 1991-92 (Budget Estimate) is 134% higher than that of 1984-85 while the average for all States shows an increase of 133% during the same period.

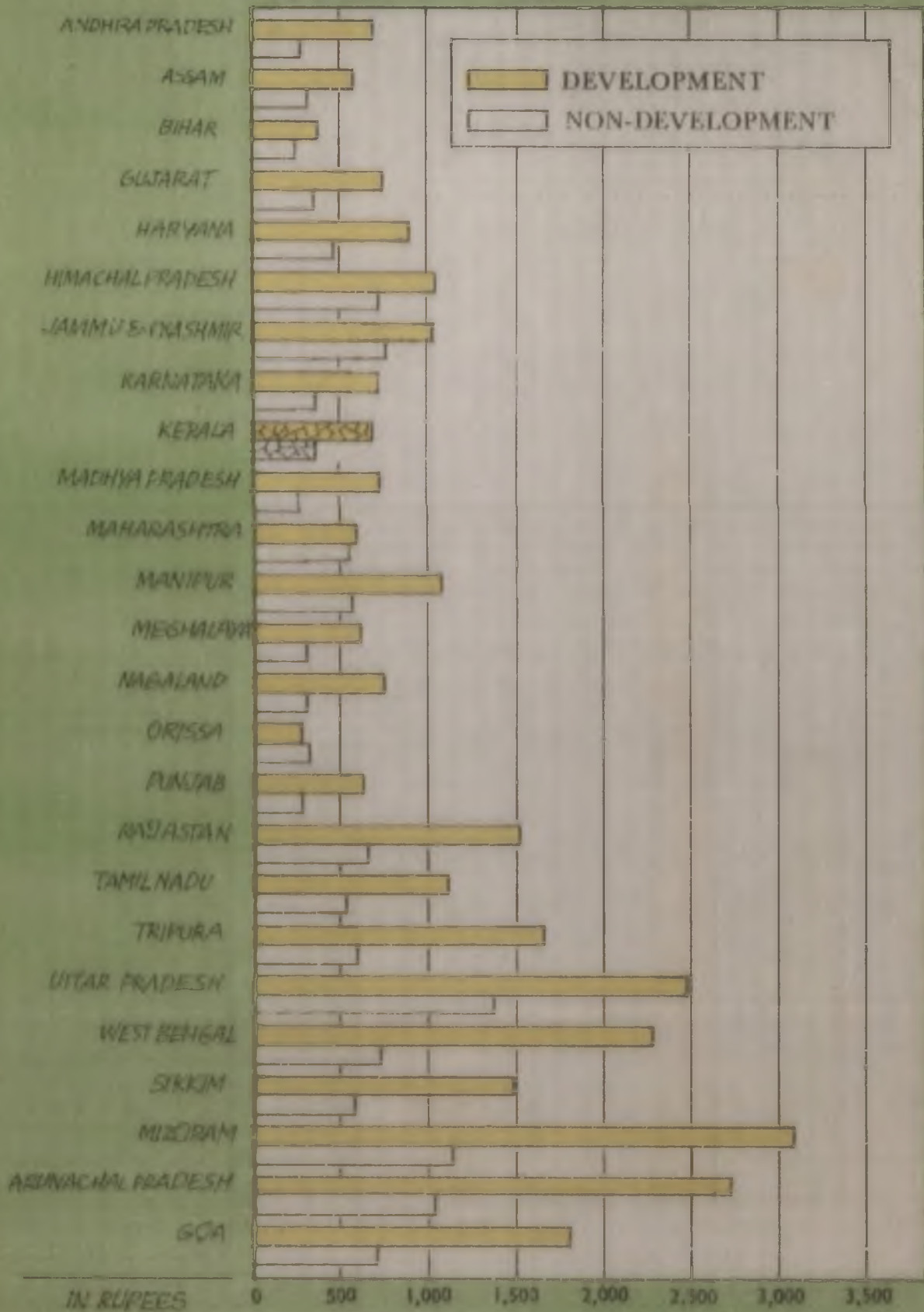
TABLE—37

States	1984-85 Accounts	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 R.E.	1991-92 B.E.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Andhra Pradesh	320	349	408	423	510	542	633	676
Assam	264	288	348	400	418	466	533	631
Bihar	151	190	207	253	270	295	367	377
Gujarat	348	389	487	616	625	665	787	766
Haryana	384	413	442	608	658	723	850	919
Jammu & Kashmir	528	591	631	861	869	948	1110	1041
Kerala	290	372	388	405	465	497	609	679
Index Kerala	100	128	134	140	160	171	210	234
Madhya Pradesh	241	265	302	366	421	414	532	551
Maharashtra	366	428	450	541	626	694	727	671
Karnataka	300	338	370	440	475	536	623	722
Orissa	222	245	290	326	360	395	561	595
Punjab	336	416	409	630	678	677	884	1572
Rajasthan	227	263	329	469	428	403	540	607
Tamil Nadu	314	336	374	469	502	606	672	745
Uttar Pradesh	187	209	231	259	318	369	472	419
West Bengal	253	257	300	329	366	412	595	606
Himachal Pradesh	521	638	707	925	1134	1365	1585	1273
Manipur	556	669	807	884	1162	1259	1160	1170
Meghalaya	574	606	678	830	976	1061	1438	1556
Nagaland	1180	1318	1693	2187	3367	2328	2477	2267
Sikkim	1296	1564	1714	2037	2288	2265	2548	2835
Tripura	487	629	N.A.	917	1131	1204	1455	1489
Mizoram	..	..	516	2940	2539	2674	3067	3096
Arunachal Pradesh	..	..	1523	1935	1893	2285	2323	2427
Goa	..	..	1006	915	1200	1310	1646	1965
All States	270	306	343	410	461	495	599	630
Index	100	113	127	152	171	183	222	233

Source: Based on the data given in 'Report on Currency & Finance 1990-91 of R.B.I.  
N.A. Not available

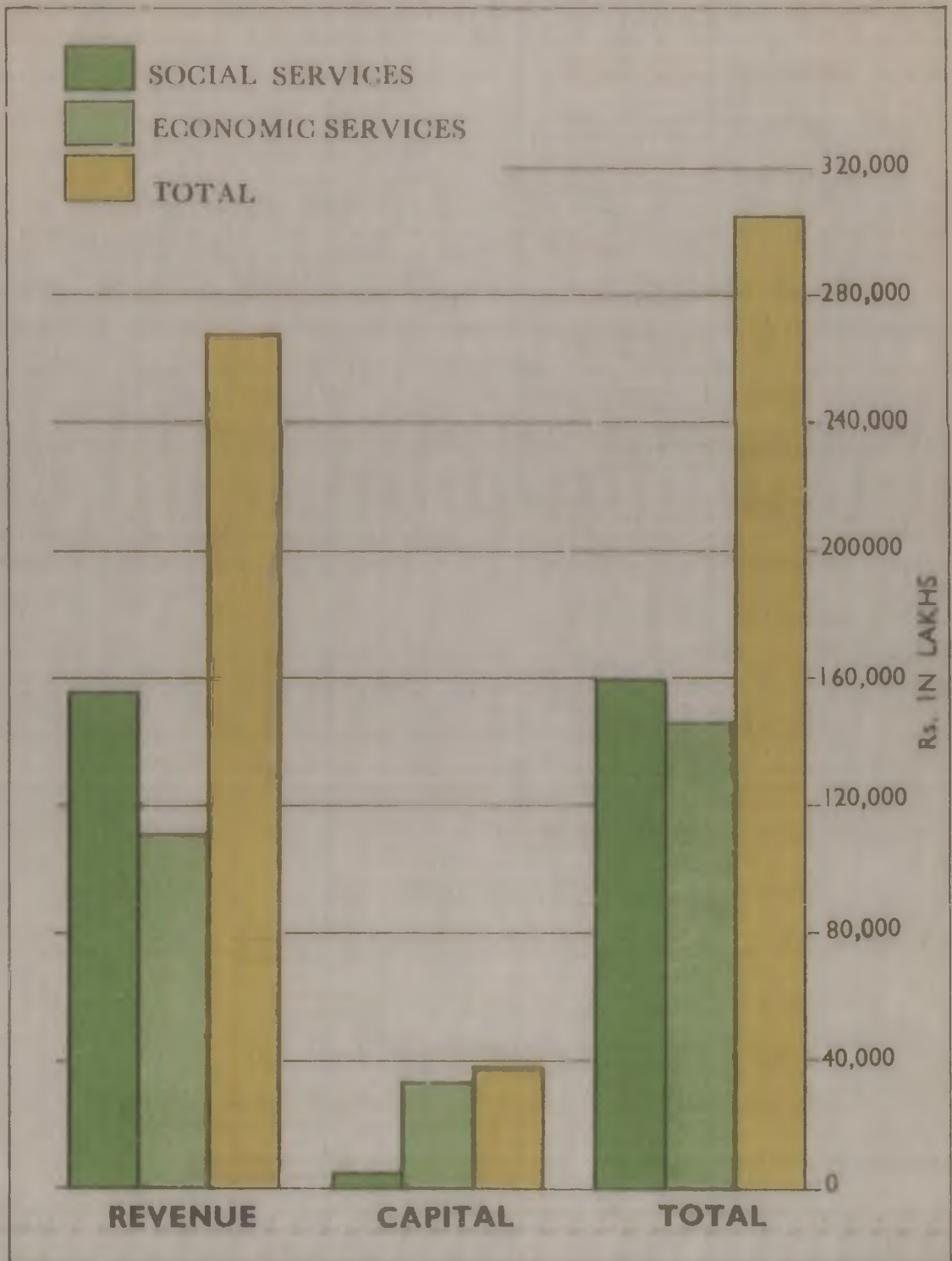
# PER CAPITA EXPENDITURE 1991-92

## BUDGET ESTIMATE





# TOTAL EXPENDITURE ON DEVELOPMENT SERVICES 1993-94 REVENUE AND CAPITAL BUDGET ESTIMATE



PER CAPITA NON-DEVELOPMENT EXPENDITURE (REVENUE ACCOUNT) IN KERALA  
AND OTHER STATES

Per capita expenditure on non-Development service during 1991-92 (Budget Estimate) in Kerala is 201% higher than that of 1984-85 while the average for all state shows an increase of 207% during the same period.

TABLE—38  
PER CAPITA EXPENDITURE ON NON-DEVELOPMENT SERVICES

States	1984-85 Accounts	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 R.E.	1991-92 B.E.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Andhra Pradesh	96.90	114.07	123.70	141.09	173	206	248	271
Assam	112.75	129.32	148.50	173.40	192	222	281	350
Bihar	68.00	76.78	91.36	112.73	122	176	205	255
Gujarat	106.48	128.00	149.00	180.76	227	263	292	353
Haryana	136.43	159.74	190.44	234.00	267	344	404	471
Jammu and Kashmir	243.23	280.13	310.48	386.39	511	554	601	730
Kerala	123.41	142.66	192.36	219.68	241	275	328	371
Index I Kerala	100	116	156	178	195	223	266	301
Madhya Pradesh	54.23	86.10	112.41	135.26	162	185	205	234
Maharashtra	195.66	210.75	245.01	224.31	271	378	438	525
Karnataka	146.57	154.50	135.43	173.70	201	237	272	323
Orissa	90.52	97.43	129.68	148.51	189	206	241	296
Punjab	174.56	200.13	221.34	228.59	284	333	434	539
Rajasthan	109.73	116.48	128.02	154.67	187	226	255	304
Tamil Nadu	96.91	109.58	129.10	147.30	175	210	234	303
Uttar Pradesh	82.05	83.00	110.81	137.63	164	208	219	309
West Bengal	93.58	105.37	122.67	145.21	169	190	251	265
Himachal Pradesh	207.57	233.15	255.35	335.90	428	471	575	661
Manipur	279.69	305.06	357.88	408.43	445	501	546	553
Meghalaya	205.00	238.00	299.88	362.28	427	461	550	568
Nagaland	632.11	719.60	939.06	1096.60	1078	1247	1338	1259
Sikkim	168.00	376.00	318.00	424.25	541	617	808	919
Mizoram	..	..	257.67	965.40	759	749	1309	1136
Arunachal Pradesh	..	..	638.38	1310.80	716	935	860	922
Goa	..	..	316.69	422.14	328	447	529	777
Tripura	..	..	..	301.67	377	460	517	578
All States	108.34	123.20	143.37	164.75	196	238	276	333
Index	100	114	132	152	181	220	255	307

Source: Based on the data given in Report on Currency & Finance 1990-91 R.B.I.

**TOTAL EXPENDITURE (REVENUE AND CAPITAL) ON DEVELOPMENT SERVICES  
1993-94 (BUDGET ESTIMATES)**

Total expenditure on Development Services (Revenue and Capital combined) is estimated at Rs. 304293 lakhs during 1993-94 which is Rs. 29218 lakhs or 10.62% higher than that of 1992-93 (R.E.)

Expenditure on Social Service comes to Rs. 159668 lakhs or 52.47% of the total and the remaining Rs. 144626 lakhs or 47.53% on Economic Services Expenditure on Education alone forms 73.62% of the total expenditure on Social Services, Expenditure on Public Works comes to 11.13% of the total expenditure on Economic Services on Irrigation 13.72% on Agriculture, Animal Husbandry and Co-operation together 24.42% on Community Development and other Development Works 27.5% on Industries Labour and Employment together 12.71% and on Forest 3.49%.

TABLE—39

Rs. in lakhs

Items (1)	Revenue (2)	Capital (3)	Total (4)	%to Total (5)
I. Social Services	155191	4477	159668	52.47
(i) Education	114991	2559	117550	38.63
(ii) Medical and Public Health	40200	1918	42118	13.84
II. Economic Services:	111483	33143	144626	47.53
(i) Community Development and other Development Works	39020	853	39873	13.10
(ii) Agriculture, Animal Husbandry and Co-operation	31944	3370	35314	11.61
(iii) Irrigation	8309	11528	19837	6.52
(iv) Public Works	7811	8281	16092	5.29
(v) Industries, Labour and Employment	12273	6115	18388	6.04
(vi) Transport and Communications	970	1963	2873	0.94
(vii) Forest	4559	490	5049	1.66
(viii) Housing and Urban Development	3421	344	3765	1.24
(ix) Others	3175	259	3434	1.13
Grand Total (I+II)	266673	37620	304293	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—40  
TRENDS IN TOTAL EXPENDITURE (REVENUE AND CAPITAL) ON DEVELOPMENT SERVICES  
1989-90 To 1993-94

(Rs. in lakhs)

Year	Social Services				Economic services						Total Economic Services (4 to 11)	Total Social Services (2+3)	Grand Total (12+13)	
	Education	Medical Public Health and Family Planning	C.D.& Misc social and Deve Organisations	Agl. Ani Hus and Co-Operation	Irrigation	Public works	Industries Labour and Employment	Tans- Ports & Com- muni- cation	Forest	Others				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
1989-90 Accounts	Capital	676	1134	244	2005	8643	5131	3385	1050	261	700	21419	1810	23229
	Revenue	63514	23956	20467	11945	5505	4955	6851	589	2533	5717	58561	87470	146031
	Total	64190	25090	20711	13950	14148	10086	10236	1638	2794	6417	79990	89280	169269
1990-91 Accounts	Capital	1952	922	634	2948	7670	5323	4238	1059	340	510	22722	2974	255951
	Revenue	77549	27850	30557	15773	6430	6225	7247	703	3094	4832	74861	105399	180269
	Total	79501	28772	31191	18721	14100	11548	11485	1762	3434	5342	97583	109273	205856
1991-92 Accounts	Capital	1793	914	701	3887	9081	5753	4339	1379	473	302	25915	2707	28622
	Revenue	83592	29200	30682	23628	6243	6788	7034	732	3206	5107	84120	112792	196912
	Total	85385	30114	31383	27515	15324	12541	11373	2111	4379	5409	11035	115499	225534
1992-93 Revised	Capital	2265	1800	788	3240	8841	5911	3742	1465	873	472	25332	4065	25397
Estimate	Revenue	97620	33798	35531	38212	7651	6775	11387	884	4730	9090	114200	131418	245678
	Total	99885	35598	36319	41452	15892	12686	15129	2349	5603	10162	139592	135483	275075
1993-94 Budget Estimate	Capital	2559	1918	853	9370	11528	8281	6115	1963	490	663	33143	4477	37620
	Revenue	114991	40200	39020	31944	8309	7811	12273	970	4559	6597	11483	155191	266674
	Total	117550	42118	39873	35314	19837	16092	18388	2873	5049	7200	144626	159668	304294

**Note.-1. Revenue Account**

Column 1 includes: (1) Community Development Projects N. E. S. and L. D. works and (2) Miscellaneous, Social and Development Organisations.

Column 7 includes: Public Works including schemes of miscellaneous improvements and other works.

Column 11 includes: (1) Pensions and other retirement benefits and Miscellaneous Department, (2) Scientific Department (3) Collection of taxes and duties etc., and (4) Administrative Services (Plan allocation only).

**2. Capital Account**

Column 9 includes: Ports and Roads and Water Transport Scheme.

From 1961-62 onwards the development expenditure (Plan) hooked under heads "Miscellaneous", Pension and other retirement benefits and "Administrative Services" are shown in the development account though these heads are of a non-developmental nature.

**Note:-2.** For the purpose of the statement the expenditure on Public Works has not been broken into various services like "Education", "Medical" and "Public Health", "Agriculture" etc. The entire expenditure on works is shown against the head "Public Works".

TABLE—41

## EDUCATION—DETAILED BREAK-UP OF EXPENDITURE

*(Rs. in lakhs)*

Item	1991-92 Accounts	1992-93 Revised Estimate	1993-94 Budget Estimate
<i>Education :</i>			
(a) University Education	12305	15503	18160
(b) Secondary Education *	24328	29572	35068
(c) Primary Education	40971	45841	53660
(d) Special Education	425	504	574
(e) General	245	390	661
(f) Technical Education	3821	4067	4888
(g) Sports Youth Welfare	804	997	1088
(h) Agriculture Education	2866	3146	3239
(i) Art and Culture	693	768	893
(j) Medical Education	2567	3103	3830
(k) (Capital Outlay)**	1793	2265	2559
(l) Loans	35	38	32
(m) Recoveries	..	23	..
Total	90854	106223	124652

\* Includes Technical Institutions and Technical Education

\*\* Shown under Education



TABLE 42  
AGRICULTURE—DETAILED BREAK-UP OF EXPENDITURE

(Rs. in lakhs)

Item	1991-92 Accounts	1992-93 Revised Estimate	1993-94 Budget Estimate
(1)	(2)	(3)	(4)
<i>Agriculture :</i>			
(a) Direction and Administration	1912	2264	2727
(b) Foodgrain crops & Seeds	756	1024	2023
(c) Agricultural Farms	983	784	432
(d) Manures and Fertilizers	1113	1529	302
(e) Crop Insurance	35	25	100
(f) Plant Protection	75	300	350
(g) Commercial Crops	980	941	2124
(h) Horticulture & Vegetable crops	104	1460	2059
(i) Extension and Farmers Training	64	70	89
(j) Agricultural Economics & Statistics	4	27	27
(k) Agricultural Engineering	119	140	283
(l) Tribal Area Sub Plan	21	70	80
(m) Others	2319	2721	2100
Total (Gross)	8485	11355	13696
Deduct recoveries	8485	11355	12696
Total (Net)	..	..	..
(n) Loans	..	..	..
(o) Capital Outlay	..	..	..
Grand Total	8485	11355	12696

TABLE 43  
IRRIGATION—DETAILED BREAK-UP OF EXPENDITURE \*

Item	(Rs. in lakhs)		
	1991-92 Accounts	1992-93 Revised Estimate	1993-94 Budget Estimate
(1)	(2)	(3)	(4)
<b>I. Irrigation and flood control projects (Revenue Account)</b>			
<b>(a) Commercial</b>			
1. Productive Works	1272	1290	1292
<b>(b) Non-Commercial</b>			
1. Irrigation Works	2262	2819	3162
2. Anti-sea Erosion Projects	191	566	935
3. Flood Control	220	439	460
Total (Gross)	3945	5114	5849
Recoveries	1344	1895	2026
Total (Net)—I	2601	3219	3823
<b>I. Capital Outlay on Irrigation</b>			
<b>(a) Commercial</b>			
1. Productive Works	490	550	25
<b>(b) Non-Commercial</b>			
1. Irrigation Works	6405	6400	6805
2. Anti-sea Erosion Projects	1228	929	1400
3. Flood Control	385	184	150
Total (Gross)	8508	8063	10300
Recoveries	131	182	182
Total (Net)—II	8377	7881	10198
Grand Total (I+II)	10978	11100	14021

\*Excluding Minor Irrigation and Command area development.

TABLE—44

## \*\*MEDICAL AND PUBLIC HEALTH—DETAILED BREAK-UP OF EXPENDITURE

(Rs. in lakhs)

Item	1991-92 Accounts	1992-93 Revised Estimate	1993-94 Budget Estimate
(1)	(2)	(3)	(4)
<b>1. Medical</b>			
(a) Medical Establishment	490	414	455
(b) Hospital and Dispensaries	6892	8902	10244
(c) Ayurveda	1091	1360	1525
(d) Medical Colleges and Schools	2028	2342	2999
(e) Employees' State Insurance Scheme	1195	1374	1593
(f) Others	5283	6119	6874
(g) Works	..	..	..
(h) Loans	..	..	..
Sub Total--I	16979	20511	23663
<b>2. Public Health</b>			
(a) Public Health Establishment	..	..	..
(b) Prevention of food adulteration	76	87	104
(c) Drugs control	72	98	117
(d) Prevention and control of diseases	841	1408	1627
(e) Public Health Education and Training	465	430	512
(f) Public Health Laboratories	186	234	283
(g) Other programmes	70	112	91
Sub Total --H	1710	2369	2734
<b>3. Family Welfare</b>	4865	3827	4300
<b>4. Capital Outlay *</b>	542	567	908
Grand Total (1+2+3+4)	24096	27274	31605

\* Include Capital outlay under Medical, Public Health and Family Welfare

\*\*Excluding water supply and sanitation.

TABLE—45

## INDUSTRIES—DETAILED BREAK-UP OF EXPENDITURE

Sl.No.	Details	(Rs. in lakhs)		
		1991-92 Accounts	1992-93 Revised Estimate	1993-94 Budget Estimate
(1)	(2)	(3)	(4)	(5)
<b>I. Revenue Account</b>				
(a)	Village and Small Industries	3298	5004	5143
(b)	Industries	400	1453	1848
(c)	Non Ferrous Mining and Metallurgical Industries	84	122	181
	Total—I	3782	6579	7172
<b>II. Capital Account</b>				
(1)	Village and Small Industries	485	1211	1455
(2)	Non Ferrous Mining and Metallurgical Industries	5	3	30
(3)	Cement and Non Metallic Minerals and Industries	106	..	..
(4)	Chemical Industries	..	..	..
(5)	Engineering Industries	1440	918	1750
(6)	Telecommunication and Electronic Industries	350	..	525
(7)	Consumer Industries	338	..	..
(8)	Other Industries and Minerals	1595	1600	2355
	Total—II	4339	3723	6115
<b>III. Loans</b>				
		1967	1658	1321
	Total—(I + II + III)	10088	11969	14608

TABLE—46

## LOANS AND ADVANCES BY THE STATE GOVERNMENT

Sl.No.	Details	(Rs. in lakhs)					
		1988-89 Accounts	1989-90 Accounts	1990-91 Accounts	1991-92 Accounts	1992-93 Revised Estimate	1993-94 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Loans for housing	87.18	101.00	174.57	202.41	20.00	..
2	Loans for Urban Development	72.00	162.00	47.04	100.61	166.00	161.00
3	Loans for Co-operatives	301.72	671.75	572.87	879.20	2339.72	3172.55
4	Loans for Agriculture and Allied Activities and Community Development	463.45	335.69	943.86	2704.11	2626.80	2027.25
5	Loans for Industries	2752.09	2036.66	1631.73	828.76	1263.33	1321.35
6	Loans for Power Projects	1167.00	6843.00	5936.33	3749.00	2035.00	5040.00
7	Loans for other purposes	4192.52	3909.39	8988.62	7049.86	7007.31	5288.10
	Total	9035.96	14059.49	18325.07	17513.95	15458.16	18010.25

TABLE 47  
POPULATION OF INDIAN STATES

(in lakhs.)

Sl. No.	States	1971	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
1	Andhra Pradesh	437	539	550	560	571	582	592	603	614	624	635	665
2	Arunachal Pradesh	5	6	..	7	7	7	7	8	8	8	8	9
3	Assam	147	201	206	211	215	220	225	230	235	241	246	224
4	Bihar	566	704	720	735	751	767	783	800	817	835	853	864
5	Gujarat	269	343	351	358	365	372	379	386	393	400	406	413
6	Haryana	101	130	134	138	142	146	149	153	156	159	162	165
7	Himachal Pradesh	35	43	44	45	46	47	47	48	49	50	51	52
8	Jammu & Kashmir	47	60	62	63	65	66	68	69	70	72	73	77
9	Karnataka	295	374	383	391	400	408	416	424	432	440	448	450
10	Kerala	215	256	261	265	270	275	280	285	289	294	298	291
11	Madhya Pradesh	419	526	537	549	561	574	586	598	610	622	635	662
12	Maharashtra	507	632	646	661	675	689	701	713	724	735	746	789
13	Manipur	11	14	15	15	16	16	16	17	17	17	18	18
14	Meghalaya	10	14	14	14	15	15	16	16	16	17	17	18
15	Mizoram	3	5	..	5	6	6	6	6	7	7	7	7
16	Nagaland	5	8	8	9	9	9	10	10	10	11	11	12
17	Orissa	221	265	270	275	280	286	290	296	301	306	311	317
18	Punjab	136	169	173	176	180	183	186	189	192	191	197	203
19	Rajasthan	259	346	356	366	375	385	395	406	417	427	439	440
20	Tamil Nadu	414	487	494	503	512	520	529	537	544	552	559	558
21	Tripura	16	21	21	22	22	23	23	24	25	25	26	27
22	Uttar Pradesh	883	1117	1142	1166	1190	1214	1239	1265	1291	1319	1346	1391
23	West Bengal	446	550	561	572	583	595	606	618	629	641	652	681
24	Sikkim	2	3	3	4	4	4	4	4	4	4	4	4
25	Goa	9	10	..	12	12	12	12	13	13	13	13	12
	Union Territories	51	77	..	81	87	91	94	98	102	106	110	114
	All India	5513	6901	7052	7204	7356	7509	7661	7814	7966	8118	8271	8463

The aggregation of all states and U.T. will not exactly tally with All India which has been calculated directly. The difference however are very minor

Source: Report on Currency & Finance of R.B.I. 1990-91 (1971 to 1990)  
1991 population figures as per Census Report, 1991



TABLE-48

## TRENDS IN SALARY EXPENDITURE OF GOVERNMENT EMPLOYEES

(Rs. in lakhs)

Sl. No.	Item	1989-90 Accounts	1990-91 Accounts	1991-92 Accounts	1992-93 R.E.	1993-94 B.E.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Salary Expenditure Revenue heads	101615	125253	92648	108722	123792
2	Salary expenditure capital head	1390	1789	1924	2385	2095
3	Total salary expenditure (Revenue+Capital) (Item 1+2)	103005	127042	94572	111107	125887
4	Teaching grant of aided Private Educational Institutions (Schools, Polytechnics & Colleges)	32601	41223	43787	50813	59220
5	Total expenditure under salary (Item 3+4)	135606	168265	138359	161920	185107
6	Total Revenue	204764	240293	285212	336616	368859
7	Total expenditure under revenue	229809	282495	321646	385125	430676
8	Total expenditure (Revenue+Capital)	253038	309091	350268	414522	468296
9	Salary expenditure under revenue as % of total revenue (Item 1 as % of 6)	50	52	32	32	34
10	Salary expenditure under Revenue as % of Revenue expenditure (Item 1 as % of 7)	44	44	29	28	29
11	Salary expenditure (Capital+ Revenue ) as % of total expenditure Capital+ Revenue (Item 3 as % of 8)	41	41	27	27	27
12	Salary of aided educational Institutions as % of Revenue (Item 4 as % of 6)	16	17	15	15	16
13	Total salary expenditure as % of total revenue (Item 5 as % of 6)	66	70	49	48	50
14	Total salary expenditure as % of total expenditure (Capital+ Revenue ) (Item 5 as % of 8)	54	55	40	39	40

Source: Appendix XI of the Explanatory memorandum

TABLE 49  
PER CAPITA EXPENDITURE ON EDUCATION, MEDICAL AND PUBLIC HEALTH  
(Revenue & Capital Account Combined)

(Rs.)

Sl. No.	State	1980-81		1986-87		1987-88		1988-89		1989-90		1990-91	
		Edn.	Health	Edn.	Health	Edn.	Health	Edn.	Health	Edn.	Health	Edn.	Health*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	Andhra Pradesh	43	23	95	49	114	60	127	63	168	65	171	52
2	Assam	54	22	134	44	130	71	142	75	165	70	221	51
3	Bihar	34	14	63	34	65	32	104	35	135	36	142	39
4	Gujarat	53	26	123	70	148	79	175	72	201	84	226	61
5	Haryana	57	31	116	62	150	72	173	73	198	79	202	60
6	Himachal Pradesh	105	84	196	156	265	202	331	227	356	212	305	145
7	Jammu & Kashmir	73	84	146	185	175	194	223	216	278	238	293	137
8	Karnataka	47	19	103	56	134	61	146	61	167	68	187	62
9	Kerala	85	32	173	65	180	70	199	77	240	98	269	90
10	Madhya Pradesh	33	23	74	51	89	63	105	74	123	63	141	49
11	Maharashtra	61	27	136	75	151	75	176	80	219	83	222	68
12	Manipur	143	98	281	219	318	176	467	205	475	219	433	111
13	Meghalaya	77	120	169	169	200	200	242	236	372	277	379	163
14	Nagaland	163	197	378	433	410	490	441	447	474	574	461	255
15	Orissa	41	22	90	46	99	52	116	56	165	65	171	59
16	Punjab	83	32	136	68	176	77	203	85	291	114	281	91
17	Rajasthan	43	33	94	77	115	95	129	101	163	104	196	62
18	Tamil Nadu	50	23	115	55	129	63	145	67	171	82	201	66
19	Tripura	81	31	225	96	275	121	381	140	396	161	418	108
20	Uttar Pradesh	32	14	70	36	76	41	99	49	150	53	154	40
21	West Bengal	45	26	111	46	116	51	134	58	155	69	218	73
22	Sikkim	133	81	375	175	450	375	568	438	653	466	717	250
23	Mizoram	..	..	400	350	503	483	504	416	566	436	704	171
24	Arunachal Pradesh	..	..	429	271	571	357	567	325	570	327	592	225
25	Goa	..	..	331	238	331	238	466	324	482	362	653	254
All States		47	24	103	56	117	64	140	69	175	74	190	59

Source: Basic Statistics Relating to Indian Economy Vol. 2 of 1992 CMIE (Revised figures)

\* Includes Public Health only.

TABLE 50  
PER CAPITA NET STATE DOMESTIC PRODUCT AT CURRENT PRICES (BASE, YEAR 1980-81)  
(Rs.)

Sl. No.	States	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89 P.	1989-90 Q.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Andhra Pradesh	1380	1657	1756	2046	2086	2296	2394	2753	3224	..
2	Arunachal Pradesh	1557	2007	2243	2463	2805	3464	3899	3550	4213	4275
3	Assam	1200	1474	1641	1777	2182	2313	2420	2606	2801	3195
4	Goa	3145	3365	4003	4127	4931	4927	5702	5623	6123	6546
5	Gujarat	1970	2410	2513	3160	3131	3116	3531	3579	4918	5417
6	Haryana	2370	2664	2967	3133	3325	3849	3950	4332	5701	6309
7	Himachal Pradesh	1664	1954	2079	2344	2305	2705	2964	3144	3633	3998
8	Kerala	1463	1528	1745	2010	2178	2251	2519	2816	3091	3398
9	Manipur	1449	1702	1765	2046	2301	2395	2619	2976	3329	3635
10	Maharashtra	2427	2669	2813	3211	3384	3789	3974	4606	5385	6206
11	Meghalaya	1361	1516	1625	1831	2046	2279	2478	2888	3200	3241
12	Mizoram	1289	1383	1471	1724	2139	2486	3165	4317	..	..
13	Pondicherry	3159	3368	3643	3964	4285	4541	4620	5142	5421	..
14	Punjab	2724	3134	3407	3668	4110	4590	4944	5706	6463	7377
15	Sikkim	1571	1710	1926	2136	2635	3023	3472	3950	4425	4725
16	Tamil Nadu	1498	1776	1777	2020	2341	2668	2808	3372	3592	3910
17	Uttar Pradesh	1284	1341	1532	1659	1768	1991	2167	2394	2760	3087
18	West Bengal	1612	1735	1860	2189	2473	2597	2769	2511	3501	..
19	Karnataka	1612	1800	1982	2275	2508	2576	2922	3271	4270	4094
20	Rajasthan	1199	1374	1543	1881	1818	1978	2074	2211	2938	..
21	Madhya Pradesh	1183	1281	1432	1746	1675	1941	1999	2479	2787	2894
*	All India	1627	1851	1993	2290	2495	2735	2970	3335	3925	4309

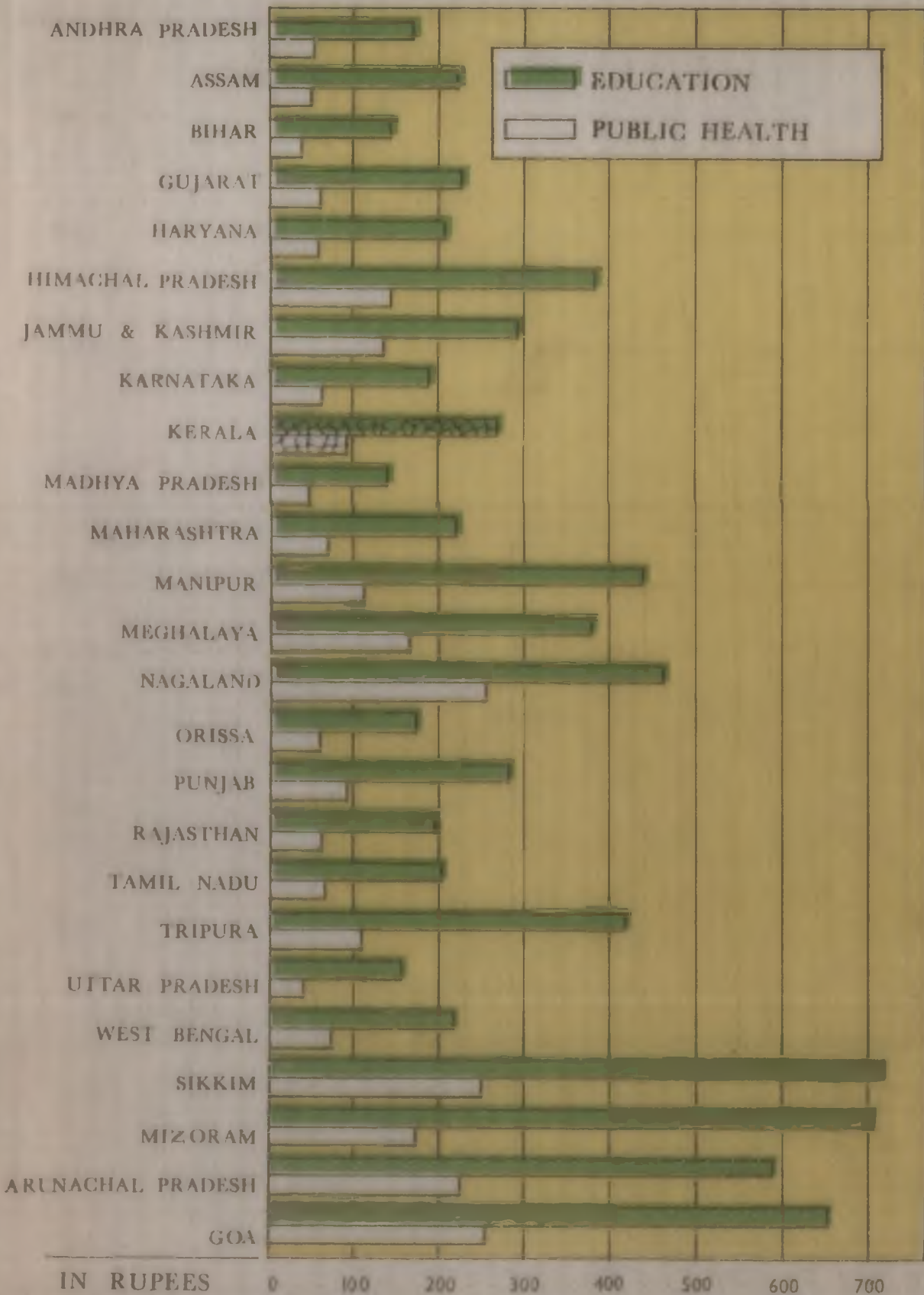
Source: Estimate of State Domestic products 1991 CSO, New Delhi (Revised figures)

\* Based on 1970-71 series.

P. Provisional

Q. Quick Estimate

# PER CAPITA EXPENDITURE 1990-91



# PER CAPITA S D P AT CURRENT PRICES

1989-90

IN RUPEES

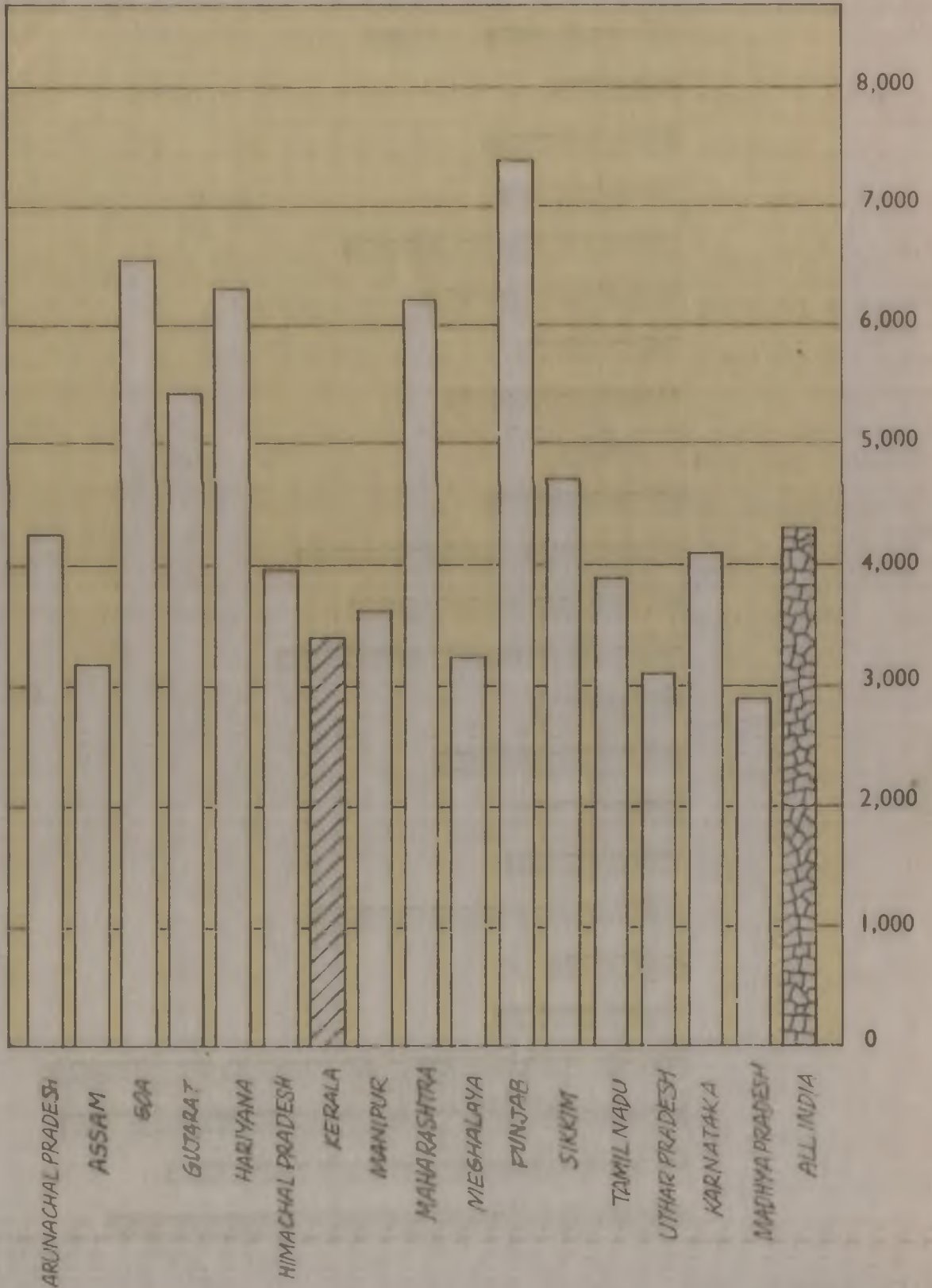


TABLE 51

## PER CAPITA NET STATE DOMESTIC PRODUCT AT CONSTANT PRICES (BASE YEAR 1980-81)

(Rs. in lakhs.)

Sl. No.	State	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89 P	1989-90 Q
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Andhra Pradesh	1380	1558	1545	1578	1505	1552	1461	1537	1699	..
2	Arunachal Pradesh	1557	1744	1745	1808	1913	2218	2365	2100	2250	2250
3	Assam	1200	1307	1367	1375	1457	1483	1474	1530	1528	1658
4	Goa	3145	2752	3152	2964	3313	3166	3353	3162	3315	3469
5	Gujarat	1970	2125	2048	2346	2225	2048	2147	1952	2644	2636
6	Harynana	2370	2396	2475	2457	2483	2778	2714	2610	3180	3216
7	Himachal Pradesh	1664	1774	1716	1780	1644	1826	1929	1829	1722	2094
8	Kerala	1463	1428	1432	1349	1406	1436	1384	1418	1509	1565
9	Manipur	1449	1508	1505	1600	1629	1684	1684	1676	1771	1765
10	Maharashtra	2427	2434	2473	2635	2562	2684	2646	2826	3039	3293
11	Meghalaya	1361	1379	1361	1354	1385	1427	1415	1481	1556	1512
12	Pondicherry	3159	3084	3182	3206	3294	3343	3308	..	..	..
13	Punjab	2724	2897	2935	2928	3085	3239	3291	3389	3524	3810
14	Tamil Nadu	1498	1640	1527	1582	1758	1823	1811	1826	1897	1869
15	Utter Pradesh	1284	1281	1351	1373	1355	1378	1436	1462	1563	1580
16	West Bengal	1612	1597	1571	1684	1631	1707	1755	1869	1975	..
17	Karnataka	1612	1669	1681	1747	1828	1723	1848	1920	2083	2119
18	Rajasthan	1199	1270	1327	1527	1359	1338	1333	1249	1629	..
	All India	1627	1684	1682	1780	1804	1852	1881	1942	2114	2180

P. P. P.

Source: Estimate of State Domestic Product 1991, CSO, New Delhi (Revised figures)

P. Provisional

Q. Quick Estimate



TABLE 52

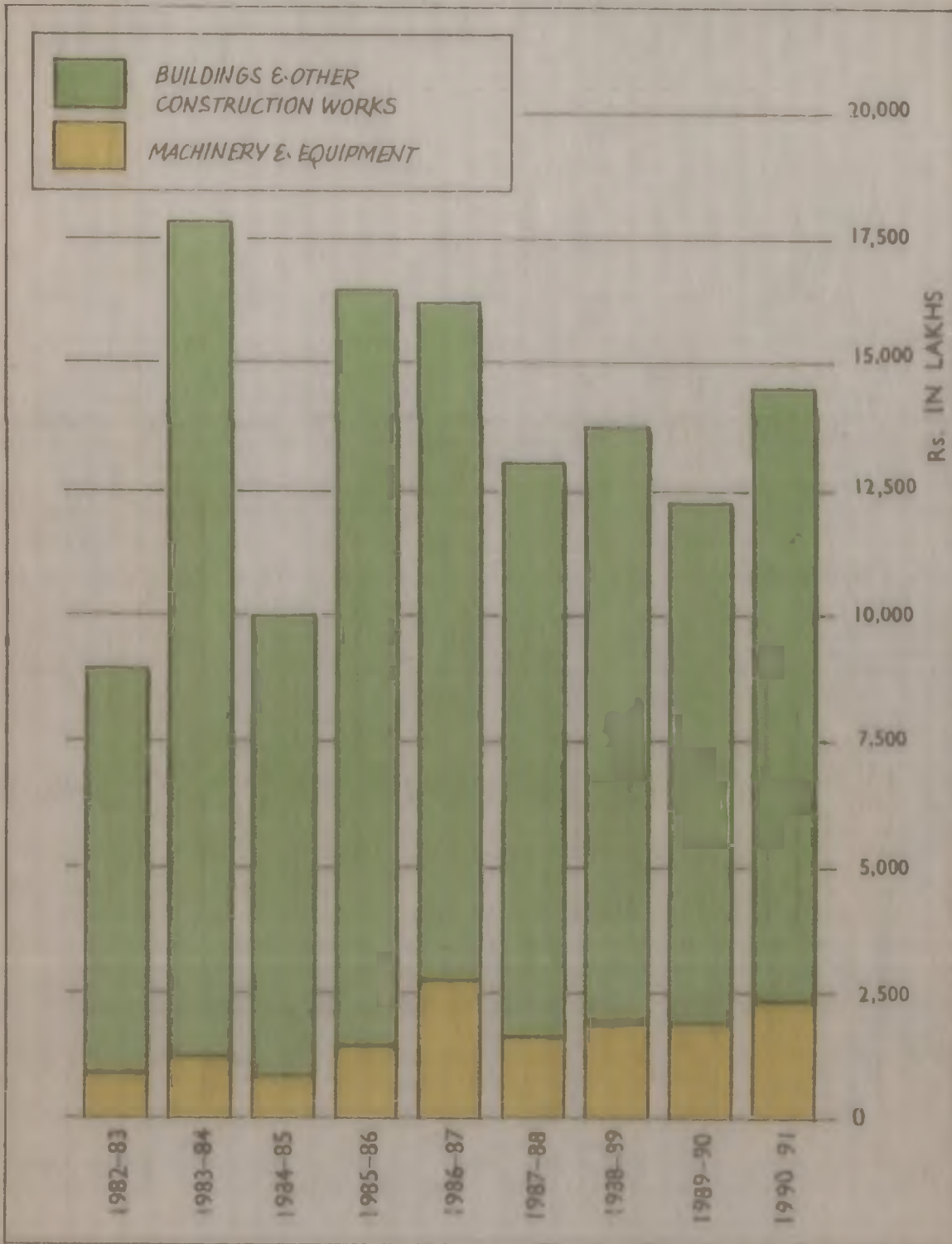
## COMPOSITION OF GROSS FIXED CAPITAL FORMATION BY TYPE OF ASSETS AND ITS PERCENTAGE DISTRIBUTION

(Rs. in lakhs.)

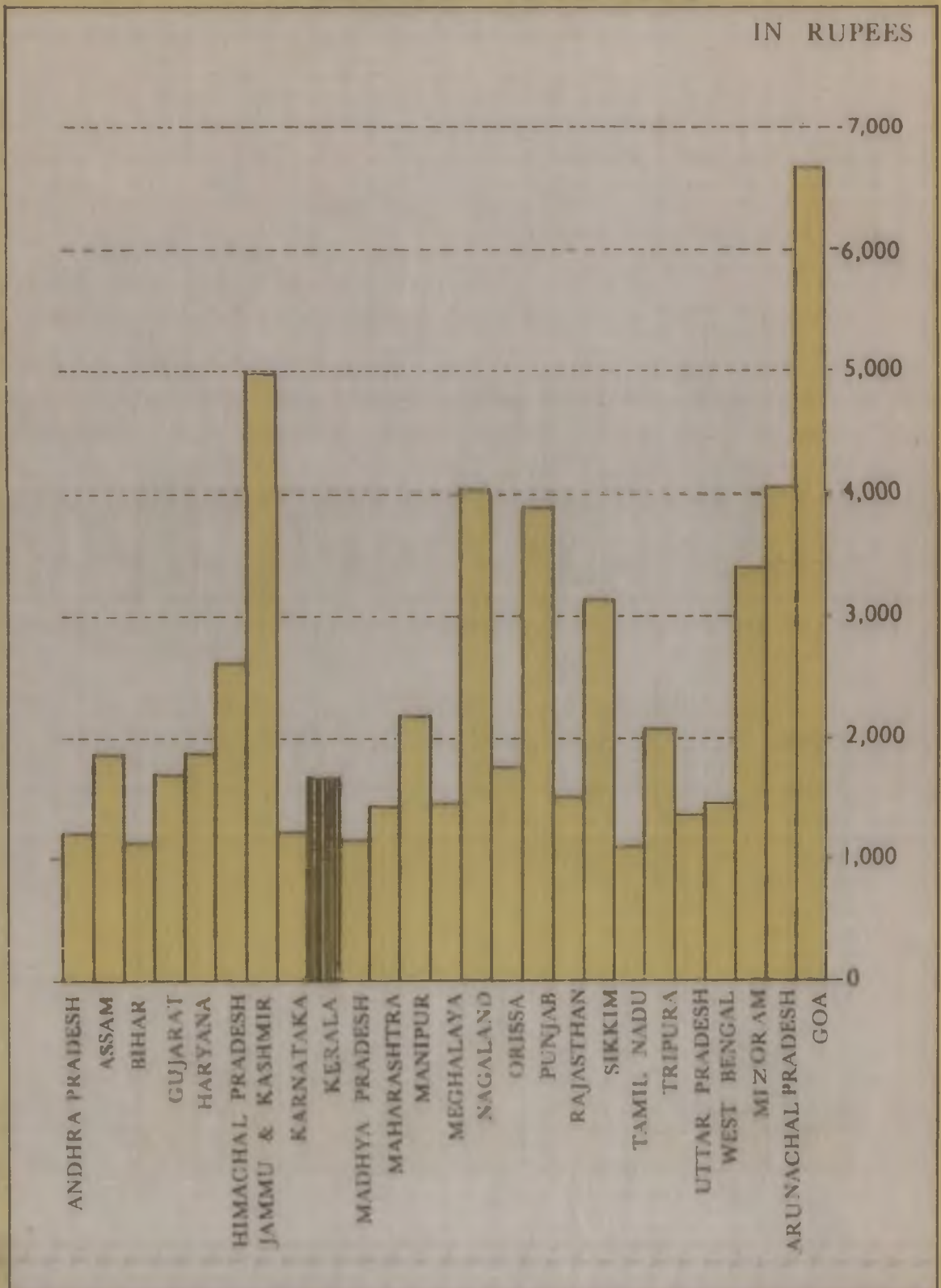
Sl. No.	Item	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Building and other Construction works	7472 (90%)	8069 (90%)	16066 (93%)	9178 (92%)	14949 (91%)	13480 (83%)	11383 (87%)	11841 (86%)	10349 (85%)	12102 (84%)
2	Machinery and other equipments	857 (10%)	897 (10%)	1243 (7%)	833 (8%)	1492 (9%)	2725 (17%)	1644 (13%)	1941 (14%)	1898 (15%)	2371 (16%)
3	Total Gross Fixed Capital Formation	8329 (100%)	8966 (100%)	17809 (100%)	10011 (100%)	16441 (100%)	16205 (100%)	13027 (100%)	13782 (100%)	12247 (100%)	14473 (100%)

Source: Department of Economics &amp; Statistics, Kerala.

# COMPOSITION OF GROSS FIXED CAPITAL FORMATION BY TYPE OF ASSETS



# PER CAPITA DEBT OUTSTANDING 1992 BUDGET ESTIMATE



TABLE—53  
PER CAPITA DEBT OUTSTANDING

(in Rs.)

Sl. No.	States	1986 Accounts	1987 Accounts	1988 Accounts	1989 Accounts	1990 Accounts	1991 R.E.	1992 B.E.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	Andhra Pradesh	594	661	750	796	897	1023	1159
2.	Assam	924	1020	1169	1349	1578	1817	2038
3.	Bihar	588	640	736	833	934	1076	1237
4.	Gujarat	726	841	1030	1151	1334	1544	1723
5.	Haryana	971	1067	1190	1301	1461	1671	1888
6.	Himachal Pradesh	1015	1146	1428	1669	1998	2451	2660
7.	Jammu & Kashmir	2165	4064	3186	3677	4389	4973	4986
8.	Karnataka	601	679	771	791	919	1036	1210
9.	Kerala	799	873	994	1010	1191	1436	1724
10.	Madhya Pradesh	566	627	719	833	922	1024	1143
11.	Maharashtra	718	821	927	1030	1169	1313	1402
12.	Manipur	1306	1265	1422	1653	1882	2178	2294
13.	Meghalaya	669	756	849	981	1106	1253	1378
14.	Nagaland	1800	2240	2530	2900	3018	3773	3683
15.	Orissa	796	872	1006	1121	1281	1525	1784
16.	Punjab	1335	1487	1970	2399	2865	3422	3911
17.	Rajasthan	789	862	1020	1121	1218	1300	1498
18.	Sikkim	900	1225	1500	2000	2825	3375	3900
19.	Tamil Nadu	480	539	642	716	838	936	1078
20.	Tripura	778	833	1013	1176	1576	1877	2074
21.	Uttar Pradesh	588	637	727	803	937	1136	1307
22.	West Bengal	720	773	833	875	994	1221	1406
23.	Mizoram	..	1800	2016	2557	2986	3143	3400
24.	Arunachal Pradesh	..	1750	2360	2888	3025	3638	3578
25.	Goa	..	2315	3468	4100	5162	6162	7217
	All States	682	789	884	994	1126	1304	1474

Debt—Internal Debt + Loans and Advances from Central Government + Provident Fund etc.

Source: Report on Currency & Finance of R.B.I. 1990-91

TABLE—54

## AMOUNT RECEIVED AS PER THE AWARD OF THE VARIOUS FINANCE COMMISSIONS

(Rs. in lakhs)

Commissions	Year	Share in Income tax	Share in Estate Duty	Share in Unions Ex- cise duties including Addl. Excise duties	Grant under Article 275 of the Con- stitution	Grant in lieu of tax on Railway Passenger fares	Grant in Agricultural wealth tax	Hotel Receipt Tax	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Second	1957-58 to 1960-61	1362	66	775	817	78	..	..	3098
Third	1961-62 to 1965-66	2691	110	2785	2775	115	..	..	8476
Fourth	1966-67 to 1968-69	1823	65	3137	6264	90	..	..	11379
Fifth	1969-70 to 1973-74	8064	185	10080	5016	145	..	..	23490
Sixth	1974-75 to 1978-79	12861	219	18721	22307	150	..	..	54238
Seventh	1979-80	3416	37	10212	..	42	15	..	13720
	1980-81	3962	8	11139	..	42	11	2	15194
	1981-82	4018	101	12959	..	42	11	3	17134
	1982-83	4512	50	14566	..	42	..	..	19170
	1983-84	4685	112	16249	..	42	..	..	21088
	Total (7th)	20593	338	65125	..	210	37	5	86306
Eighth	1984-85	4864	249	18215	..	60	..	..	23388
	1985-86	4201	139	16509	..	277	4	..	21130
	1986-87	10444	74	23402	..	302	19	(-2)	34239
	1987-88	8022	88	20824	..	277	..	..	29211
	1988-89	12388	..	31292	10	302	..	..	43992
	1989-90	14013	..	31577	10	342	..	..	45942
..	..	..	..	..	..	..	..	..	
Ninth Recommended	1990-95	78029	..	211263	2325	2670	..	..	294235
Receipts	1990-91	15365	..	33261	..	534	..	..	49160
	1991-92	19041	..	38601	..	534	..	..	58176

Source: Budget documents.

Recommendation of IX Finance Commission (II report).

TABLE—55

## SHARE OF INCOME TAX TO EACH STATE

## PERCENTAGE SHARE OF DIVISIBLE POOL OF THE INCOME TAX ASSIGNED TO EACH STATE

Sl. No.	State	I	II	III	IV	V	VI	VII	VIII	IX 1990-95
1.	Andhra Pradesh (Hyderabad)	4.50	8.12	7.71	7.37	8.01	7.76	8.023	8.187	8.208
2.	Assam	2.25	2.44	2.44	2.44	2.67	2.54	2.522	2.789	2.631
3.	Bihar	9.75	9.94	9.33	9.04	9.99	9.61	9.540	12.080	12.418
4.	Gujarat	1.75		4.74	5.29	5.13	5.55	5.959	4.409	4.550
5.	Haryana	0.75	..	..	..	1.75	1.77	1.819	1.074	1.244
6.	Himachal Pradesh	1.00	..	..	..	..	0.60	0.595	0.555	0.595
7.	Jammu & Kashmir	..	1.13	0.70	0.73	0.79	0.81	0.818	0.888	0.695
8.	Karnataka (Mysore)	2.25	5.14	5.13	5.14	5.40	5.33	5.412	4.979	4.928
9.	Kerala (I. C. State)	2.50	3.64	3.55	3.59	3.83	3.92	3.950	3.760	3.729
10.	Madhya Pradesh	5.25	6.72	6.41	6.47	7.09	7.90	7.956	8.379	8.185
11.	Maharashtra (Bombay)	17.50	15.97	13.45	14.28	11.34	11.05	10.953	8.392	8.191
12.	Manipur	..	..	..	..	..	0.18	0.188	0.220	0.171
13.	Meghalaya	..	..	..	..	..	0.18	0.178	0.184	0.208
14.	Orissa	3.50	3.73	3.44	3.40	3.75	3.73	3.739	4.202	4.326
15.	Punjab (East Punjab)	3.25	4.24	4.49	4.36	2.55	2.75	2.714	1.744	1.706
16.	Rajasthan	3.50	4.09	3.97	3.97	4.34	4.50	4.364	4.545	4.836
17.	Tamil Nadu (Madras)	15.25	8.40	8.13	8.34	8.18	7.94	8.050	7.565	7.931
18.	Nagaland	..	..	..	0.07	0.08	0.09	0.035	0.933	0.096
19.	Tripura	..	..	..	..	..	0.27	0.258	0.269	0.303
20.	Uttar Pradesh	13.75	16.36	14.42	14.60	16.01	15.23	15.429	17.907	16.787
21.	West Bengal	11.25	10.08	12.09	10.91	9.11	8.89	8.018	7.800	7.976
22.	Sikkim	..	..	..	..	..	..	..	0.035	0.030
23.	Arunachal Pradesh	..	..	..	..	..	..	..	..	0.073
24.	Goa	..	..	..	..	..	..	..	..	0.110
25.	Mizoram	..	..	..	..	..	..	..	..	0.073
	Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

Source: Finance Commission Reports.



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**PART III**

**STATE PLAN OUTLAY AND EXPENDITURE**

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TABLE--56  
FIVE YEAR PLANS--KERALA ACTUAL EXPENDITURE

(Rs. in lakhs)

Sl.No.	Head of Development	1st Plan 1951-56	2nd Plan 1956-61	3rd Plan 1961-66	Annual Plan 1966-69	4th Plan 1969-74	5th Plan 1974-78 & Annual Plan 1978-79	Annual Plan 1979-80	6th Plan 1980-85	7th Plan 1985-90
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Agricultural and Allied Services	249 (9.6)	795 (9.9)	2586 (14.2)	3290 (22.8)	4420 (12.8)	10371 101* (15.2)	3782 (15.8)	33160 1905* (19.5)	39768 3337* (16.9)
2.	Co-operation	.. ..	541 (6.7)	1098 (6.0)	600 (4.2)	1199 (3.5)	783 22* (1.2)	275 (1.2)	3810 47* (2.1)	3096 (1.2)
3.	Irrigation and Power	1571 (60.7)	3274 (40.8)	7634 (41.9)	5442 (37.7)	14329 1140* (44.7)	26566 614* (39.3)	8171 332 35.5	60177 1635 (34.3)	79838 1428 (31.9)
4.	Industry and Mining	50 (1.9)	604 (7.5)	1437 (7.9)	1335 (9.2)	2502 100* (7.5)	7724 71* (11.3)	4367 (18.2)	16630 17* (9.2)	27261 (10.7)
5.	Transport and Communications	336 (13.0)	718 (9.0)	1196 (6.6)	1067 (7.4)	3076 (9.8)	4788 2* (6.9)	1625 17* (7.5)	11861 (6.6)	27358 (10.8)
6.	Social Services	333 (11.8)	2019 (25.2)	4170 (22.9)	2661 (18.4)	7766 (22.5)	16424 (23.8)	4907 19@ (20.6)	16849 153@ 910 (26.6)	60530 5885* (26.1)
7.	Miscellaneous	..	71 (0.9)	110 (0.5)	42 (0.3)	44 (0.1)	94* 197 (0.4)	..	..	..
8.	Economic Services	..	..	..	..	..	155 258* (6.0)	59 .. (0.2)	551 .. (0.3)	1880 (0.7) ..
9.	General Services	..	..	..	..	..	930 (1.3)	245 (1.0)	2457 (1.4)	4128 182* (1.7)
Total State Plan		2589 (100.00)	8022 (100.00)	18231 (100.00)	14437 (100.00)	34576 (100.00)	69100 (100.00)	23954 (100.00)	180162 (100.00)	254691 (100.00)

Source: Statistics for Planning 1986—Department of Economic and Statistics, Sixth Five Year Plan and Accounts of Government of Kerala.

\*Plan assistance outside the State Plan ceiling.

†Share of E.S.I. Corporation.

@Figures given in brackets are percentages.

TABLE—57

## ANNUAL PLANS—KERALA (STATE PLAN)

Outlay for the State Annual Plan 1993-94 comes to Rs. 1000 crores which is Rs. 193 crores more compared with the outlay 1992-93 R.E.

(Rs. in lakhs)

Sl. No.	Head of Development	VIII plan Proposed outlay	1991-92 Accounts	Percentage	1992-93 R.E.	Percentage	1993-94 Budget Estimate	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	Agriculture and allied service	100422	14523.89	20.21	18823.35	23.31	20920.00	20.92
		..	921.25*	..	660.00*	..	745.68*	..
2.	Co-operation	5350	1139.01	1.59	916.87	1.17	1000.00	1.00
3.	Irrigation and Power	193000	24789.37	34.49	29251.68	36.23	34900.00	34.90
			709.37*	..	810.00*	..	1300.00*	..
4.	Industry	81000	7651.77	10.65	8220.96	10.19	12000.00	12.00
5.	Transport and communication	43300	8246.01	11.47	5946.17	7.36	7880.00	7.88
6.	Social and community services	110641	14715.53	20.48	16229.00	20.11	21329.00	21.33
			701.01*	..	799.70*	..	800.00*	..
			35.00**	..	35.00**	..	35.00**	..
7.	Economic Services	4482	155.63	0.22	268.44	0.33	359.00	0.36
8.	General Services	7805	643.48	0.89	1052.22	1.30	1612.00	1.61
		546000	71865.49	100	80738.69	100	100000.00	100
		..	2332.46*	..	2269.70*	..	2845.68*	..
		..	35.00**	..	35.00**	..	35.00**	..

Agriculture and Allied Services include Rural Development also. Irrigation and Power include outlay for Flood Control also. Scientific Services and Research is included in Social and Community Services.

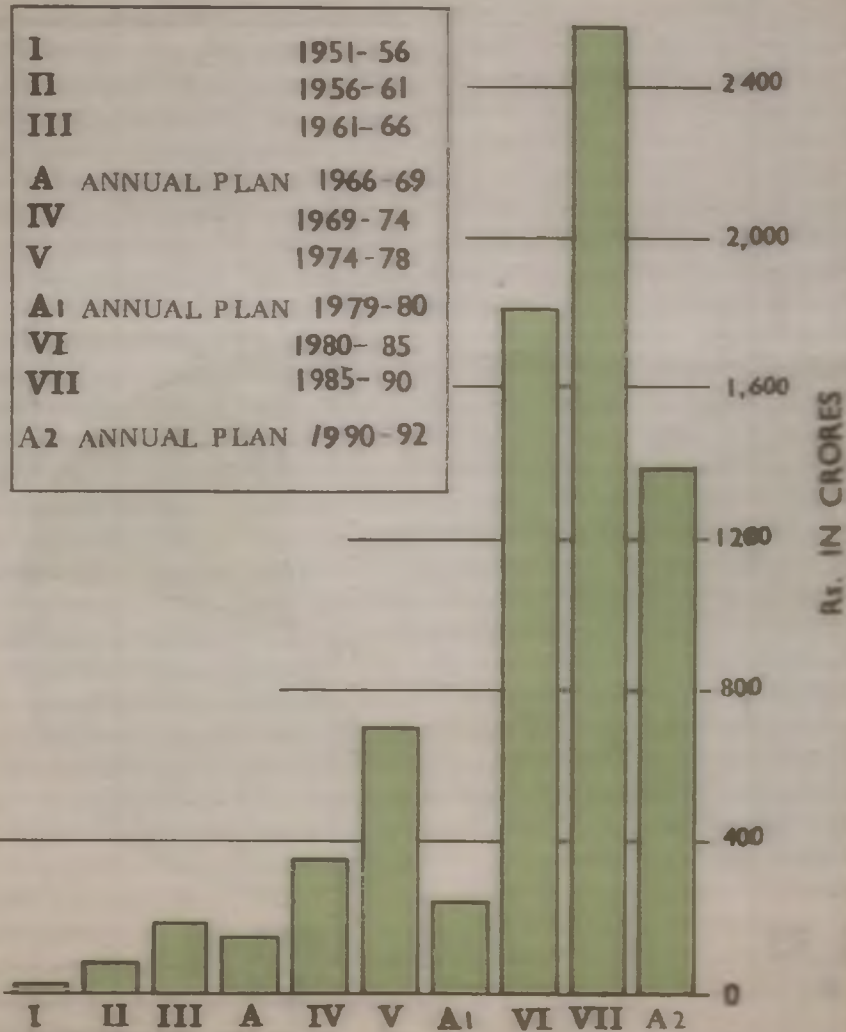
\*Special Assistance outside the Plan Ceiling.

\*\*Share of E.S.I.

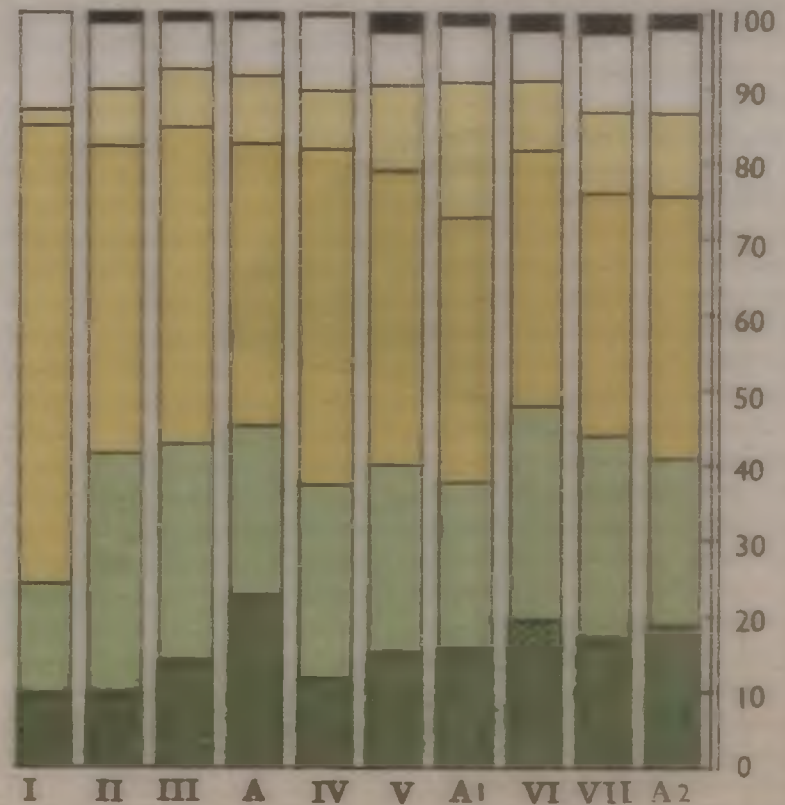
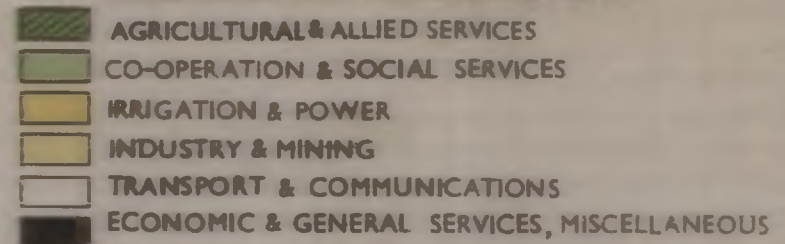
@Source: VIII Plan proposal of State Planning Board.

# FIVE YEAR PLANS-ACTUAL EXPENDITURE-KERALA

## TOTAL EXPENDITURE

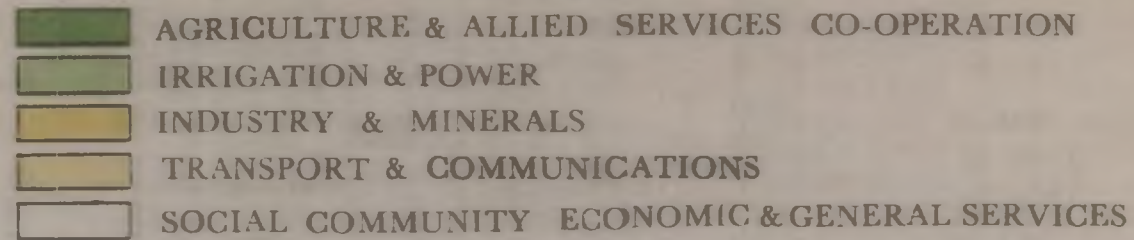


## PERCENTAGE EXPENDITURE



# ANNUAL PLAN-KERALA STATE PLAN

## PERCENTAGE



1991-92



1992-93  
( R E )

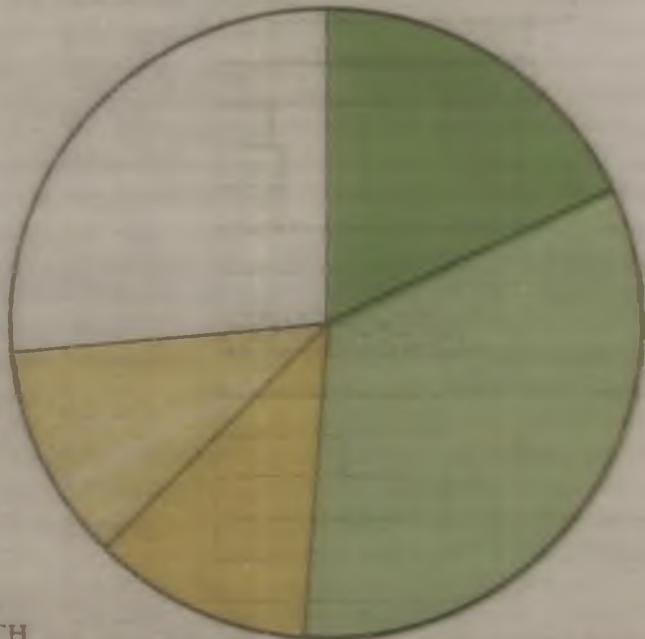


1993-94  
( B E )

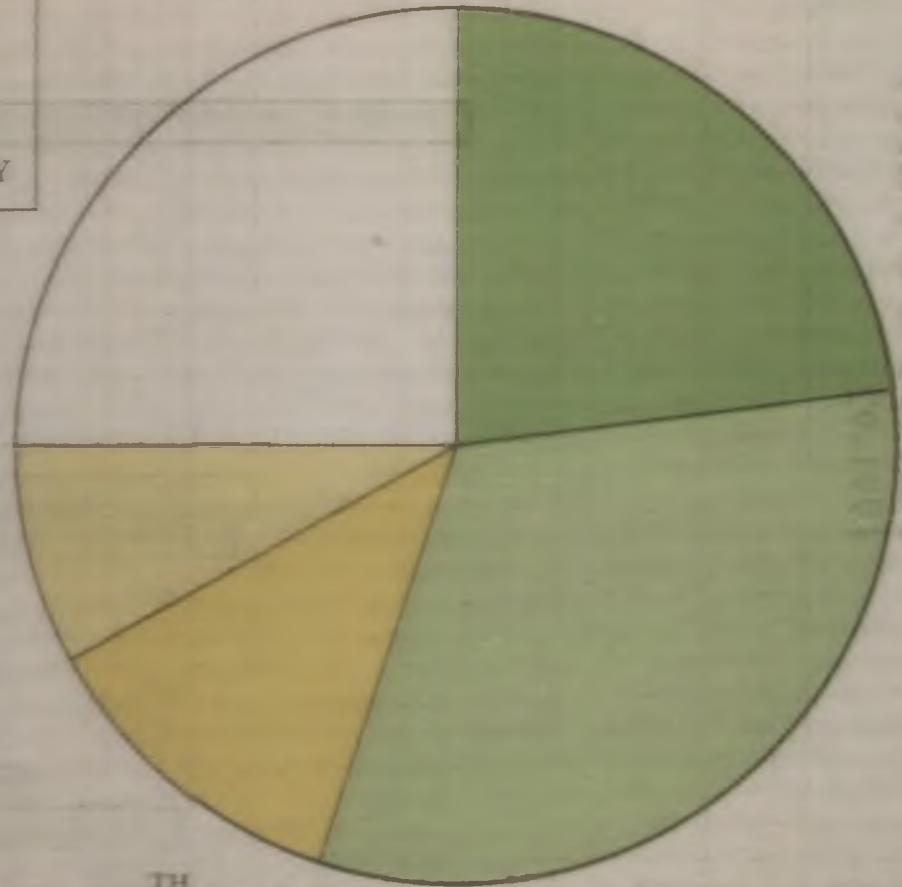


# VII<sup>TH</sup> & VIII<sup>TH</sup> FIVE YEAR PLANS KERALA STATE PLAN

- AGRICULTURE & ALLIED SERVICES
- RURAL DEVELOPMENT & CO-OPERATION
- IRRIGATION FLOOD CONTROL & POWER
- INDUSTRY & MINERALS
- TRANSPORT & COMMUNICATIONS
- SOCIAL & ECONOMIC & GENERAL SERVICES SCIENCE & TECHNOLOGY



VII<sup>TH</sup> PLAN 1985 90 TOTAL RUPEES 24 39 CRORES  
ACTUAL EXPENDITURE STATE PLAN ONLY



VIII<sup>TH</sup> PLAN 1992 97 TOTAL RUPEES 54 60 CRORES  
PROPOSED OUTLAY



# STATE WISE PLAN OUTLAY

1991-92

RS. IN CRORES

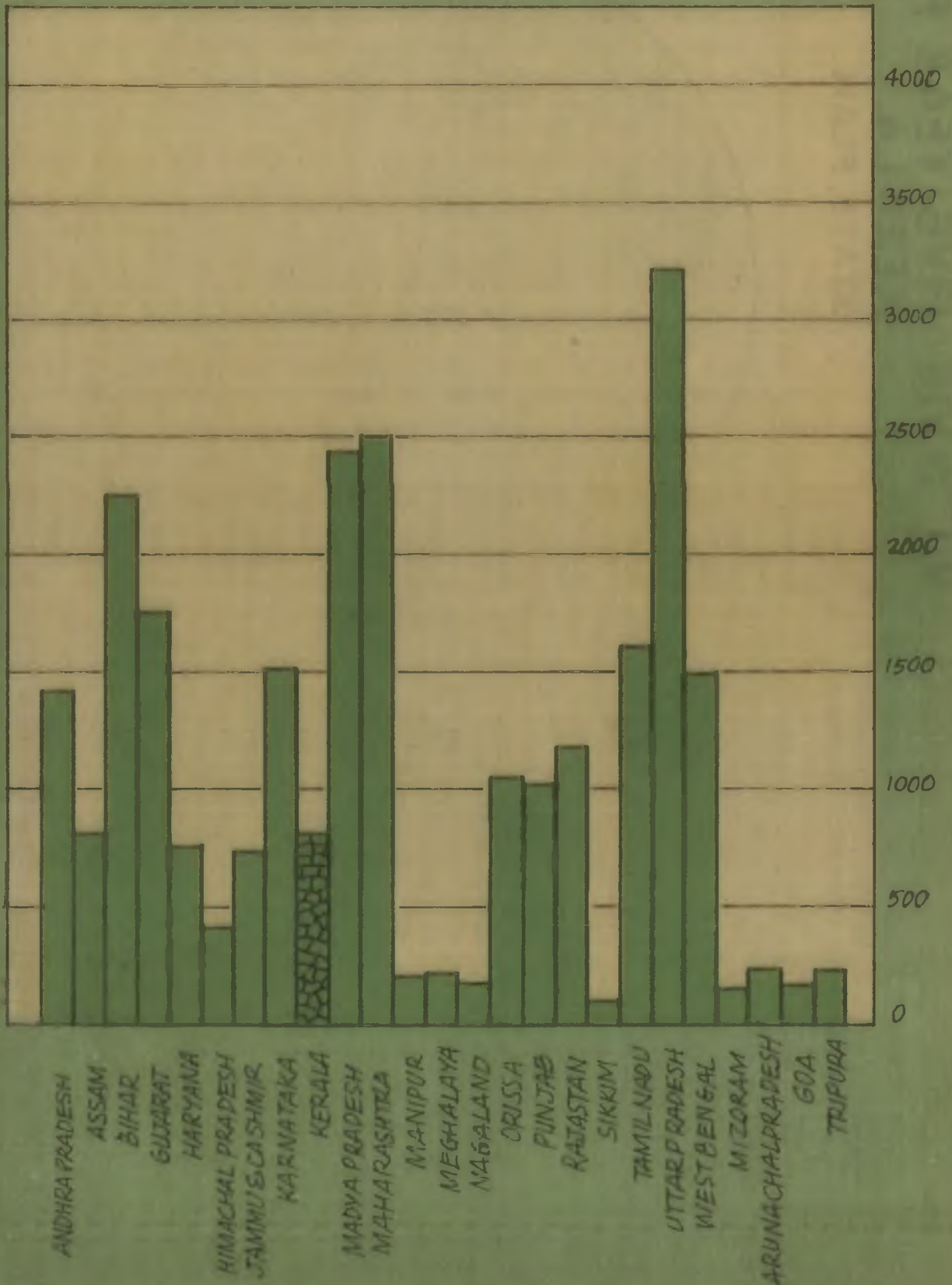


TABLE-58

SIXTH AND SEVENTH PLAN OUTLAYS AND EXPENDITURE OF STATES AND UNION TERRITORIES

(Rs. in crores)

Sl. No.	States	6th Plan 1980-81 to 1984-85		7th Plan Approved Outlay 1985-86 to 1989-90	Actual Expenditure 1989-90	Revised Outlay 1990-91	Approved Outlay 1991-92
		Outlay	Expenditure				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Andhra Pradesh	3100	3221	5200	1351	1378	1410
2	Assam	1115	1280	2100	626	633	805
3	Bihar	3225	2949	5100	1365	1400	2251
4	Gujarat	3680	3880	6000	1350	1451	1755
5	Haryana	1800	1569	2900	581	653	765
6	Himachal Pradesh	560	669	1050	221	362	410
7	Jammu & Kashmir	900	919	1400	543	650	723
8	Karnataka	2265	2665	3500	957	1120	1510
9	Kerala	1550	1645	2100	526	650	807
10	Madhya Pradesh	3800	3865	7000	1680	1502	2426
11	Maharashtra	6175	6521	10500	2449	2430	2500
12	Manipur	240	243	430	135	170	200
13	Meghalaya	235	260	440	140	175	210
14	Nagaland	210	230	400	120	145	70
15	Orissa	1500	1562	2700	793	1000	1042
16	Punjab	1957	1892	3285	869	905	1010
17	Rajasthan	2025	2135	3000	796	956	1170
18	Sikkim	122	148	230	71	76	96
19	Tamil Nadu	3150	3584	5750	1306	1489	1605
20	Uttar Pradesh	5850	6519	10447	2758	2501	3710
21	West Bengal	3500	2433	4125	1156	1328	1486
22	Mizoram	..	..	..	103	125	152
23	Arunachal Pradesh	..	..	..	154	168	235
24	Goa	..	..	..	113	139	173
25	Tripura	..	293	440	173	200	227
Total All States (A)		47204	48482	78097	20516	21606	27208
Special Area Programmes							
(a)	Hill Area including Western Ghats	560	557†	870	N.A.	N.A.	N.A.
(b)	Tribal Areas	470	485	756	N.A.	N.A.	N.A.
(c)	Total Union Territories	1650	2008	3768	846	1013	1286
(d)	North Eastern Council	340	385	675	..	..	..
(e)	Border Area	..	..	200	N.A.	N.A.	N.A.
(f)	Other Development Programme	..	..	58	N.A.	N.A.	N.A.
Total (B)		3020	3435	6327	846	1013	1286
Grand Total (A, B)		50224	51918	84424	21352	22619	28494

†Relates to release of funds.

Source: R.B.L., Bulletin, April, 1992.

N.A. Not available

NIEPA DC



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