



GOVERNMENT OF KERALA



KERALA BUDGET

in brief

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1991 - 92

PREFACE

“Kerala Budget in Brief” is intended to bring about the salient features of the State Budget for the year 1991-92 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,
15-3-1991

M. MOHAN KUMAR,
Commissioner & Secretary (Finance)

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PART I
KERALA STATE BUDGET IN BRIEF 1991-92

REVENUE ACCOUNT OF THE STATE BUDGET
THE REVENUE BUDGET 1991-92 (BUDGET ESTIMATE)

The fiscal operations (under the revenue account) of the Government during 1991-92 are estimated to result in a deficit of Rs. 39914 lakhs, the estimate of expenditure being Rs. 308950 lakhs and of Revenue Rs. 269036 lakhs.

TABLE—1
STATE BUDGET (REVENUE ACCOUNT) 1991-92 (BUDGET ESTIMATES)

	<i>Rs. in lakhs</i>
Total Revenue Receipt	269036
Total Revenue Expenditure	308950
Deficit	39914

TABLE—2
TREND IN THE OVER-ALL POSITION OF THE STATE BUDGETS (REVENUE ACCOUNT)
FROM 1983-84 TO 1991-92

	<i>(Rs. in crores)</i>									
	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	
	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Revised Estimate	Budget Estimate	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Revenue Receipts	934.26	1124.99	1371.17	1502.53	1586.09	1897.06	2047.64	2503.53	2690.36	
Revenue Expenditure	992.44	1138.66	1445.34	1654.77	1780.68	2061.00	2298.09	2824.80	3089.50	
Revenue Surplus (+) or Deficit(—)	(—)58.18	(—)13.67	(—)74.17	(—)152.24	(—)194.59	(—)163.94	(—)250.45	(—)321.27	(—)399.14	

STATE BUDGET 1991-92

TOTAL REVENUE RECEIPTS

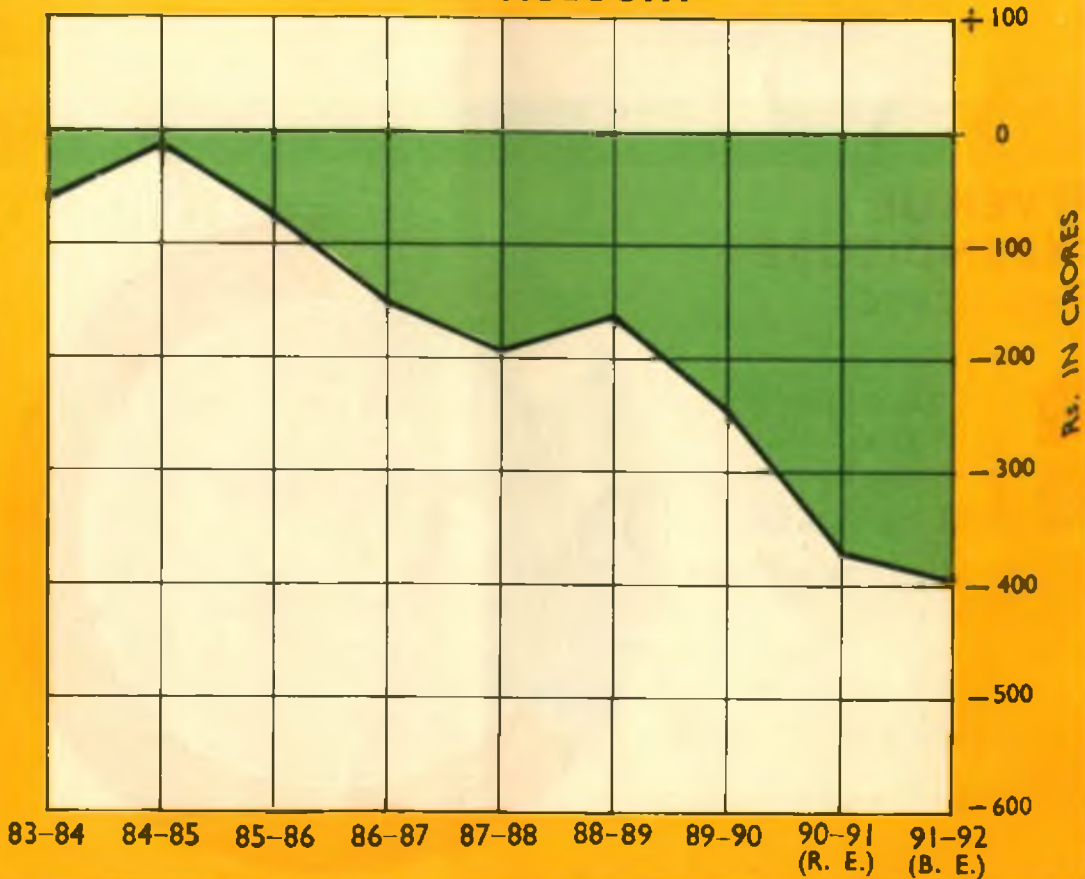


TOTAL REVENUE EXPENDITURE



TREND IN THE OVER-ALL POSITION OF THE STATE BUDGET

REVENUE ACCOUNT



THE BUDGET RUPEE ITS SOURCES AND USES 1991-92 BUDGET ESTIMATE

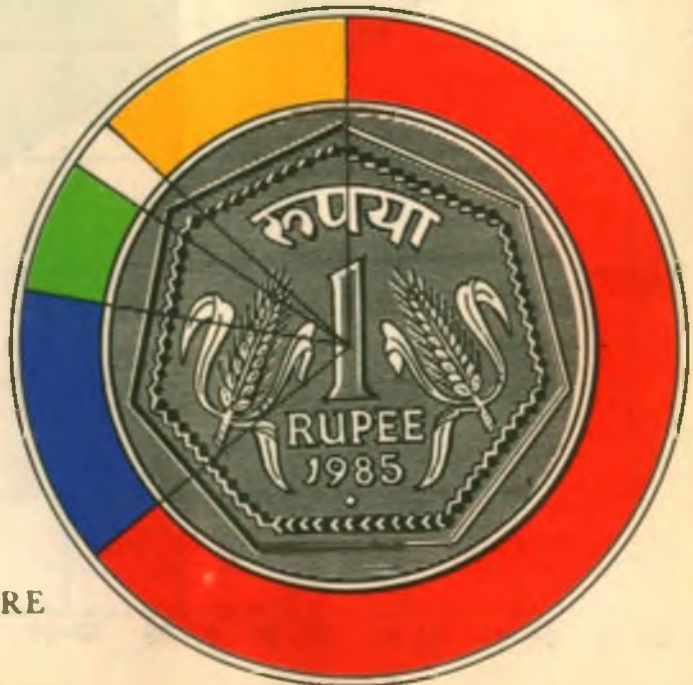
REVENUE RECEIPTS PERCENTAGE



- 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 1991-92 (BUDGET ESTIMATE)

REVENUE 1991-92 (BUDGET ESTIMATE)

During the financial year 1991-92 the revenue of the State is estimated at Rs. 269036 lakhs out of which Rs. 53177 lakhs is the State's share of Central Taxes, Rs. 150765 lakhs is the receipt from the State Taxes and duties and Rs. 65094 lakhs by way of non-tax revenue.

EXPENDITURE 1991-92 (BUDGET ESTIMATE)

Out of the total estimate, expenditure of Rs. 308950 lakhs during 1991-92 the expenditure for developmental purposes is Rs. 197707 lakhs Rs. 42118 lakhs is for servicing the debt of the State, Rs. 20186 lakhs for Administrative Services and Rs. 8131 lakhs for collection of State taxes and duties.

TABLE—3

THE STATE BUDGET 1991-92 (REVENUE ACCOUNT) (BUDGET ESTIMATE)

Revenue Receipts (Rs. in lakhs)			Revenue Expenditure (Rs. in lakhs)		
		%			%
1. Taxes and Duties:	203942	66.01	1. Development Expenditure:	197707	63.99
(a) Share of Central Taxes	53177	17.21	(a) Social and Developmental services	195023	63.12
(b) State Taxes and Duties	150765	48.80	(b) Others	2684	0.87
2. Non-Tax Revenue:	65094	21.07	2. Debt Services	42118	13.63
(a) Interest Receipts	2224	0.72	3. Administrative Services	20186	6.54
(b) Other non-tax Revenue	62870	20.35	4. State Tax Collection Charges	8131	2.63
			5. Other Expenditure	40808	13.21
Total	269036	87.08	Total	308950	100.00
Deficit	39914	12.92	Surplus	..	..
Grand Total	308950	100.00	Grand Total	308950	100.00

TRENDS IN REVENUE RECEIPTS 1983-84 TO 1991-92

The total estimated revenue receipts of Rs. 269036 lakhs in 1991-92 is higher by Rs. 18683 lakhs in comparison with 1990-91 (R.E) and Rs. 175610 lakhs more than the similar figure in 1983-84.

Receipts by way of taxes and duties in 1991-92 are estimated at Rs. 203942 lakhs and those by way of non-tax items of revenue Rs. 65094 lakhs. Receipts from taxes and duties during 1991-92 form 75.80% of the total revenue and non-tax revenue 24.20%. The corresponding figures for the year 1990-91 (R.E) are 74.29% and 25.71 % respectively for tax revenue and non-tax revenue. Tax revenues have increased by 193% and non-tax revenue by 173% during the period 1983-84 to 1991-92 (B.E.)

TABLE—4

TRENDS IN REVENUE RECEIPTS—1983-84 TO 1991-92

(Rs. in lakhs)

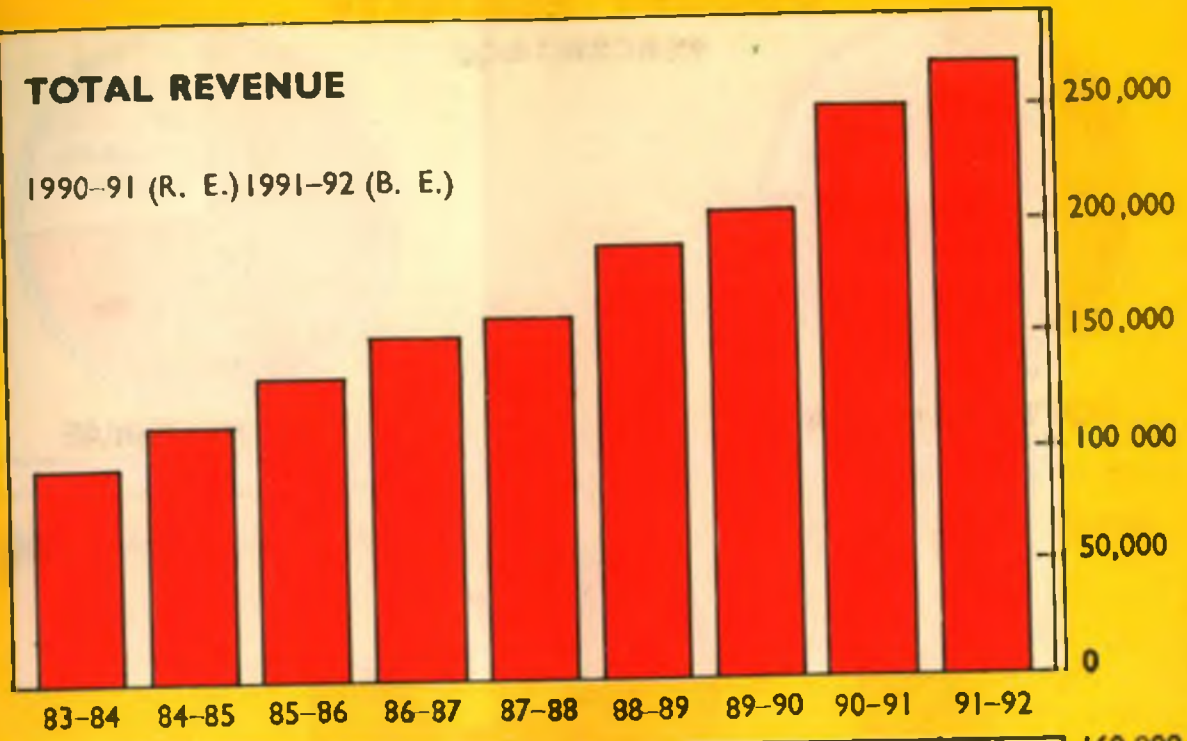
	1983-84 Accounts	1984-85 Accounts	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Revised Estimate	1991-92 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
I. Taxes and Duties*	69625	85493	93899	115309	121456	150227	168841	185978	203942
Percentage to total	74.53	75.99	68.48	76.74	76.58	79.19	82.46	74.29	75.80
Index	100	123	135	166	174	216	243	267	293
(i) Share of Central Taxes	20948	23328	20849	33919	28933	43680	45590	48626	53177
Percentage to total	22.42	20.74	15.20	22.57	18.25	23.03	22.27	19.42	19.76
(ii) State Taxes and Duties	48677	62165	73050	81390	92523	106547	123251	137352	150765
Percentage to total	52.11	55.25	53.28	54.17	58.33	56.16	60.19	54.87	56.04
II. Non-tax Revenue	23801	27006	43218	34944	37153	39479	35923	64375	65094
Percentage to total	25.47	24.01	31.52	23.26	23.42	20.81	17.54	25.71	24.20
Index	100	113	182	147	156	166	151	270	273
(i) Interest Receipts	951	3062	2411	3548	3834	2609	1793	3006	2224
Percentage to total	1.02	2.72	1.76	2.36	2.1	1.38	0.87	1.20	0.83
(ii) Other non-tax Revenue	22850	23944	40807	31396	33319	36870	34130	61369	62870
Percentage to total	24.45	21.29	29.76	20.90	21.00	19.43	16.67	24.51	23.37
III. Total Revenue	93426	112499	137117	150253	158609	189706	204764	250353	269036
Index	100	120	147	161	170	203	219	268	288

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

TRENDS IN REVENUE RECEIPTS

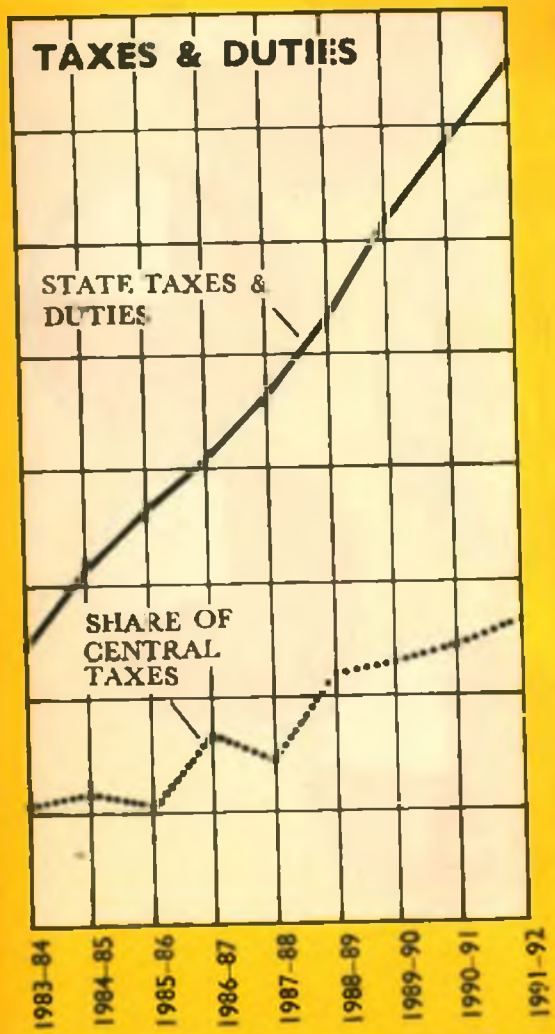
TOTAL REVENUE

1990-91 (R. E.) 1991-92 (B. E.)

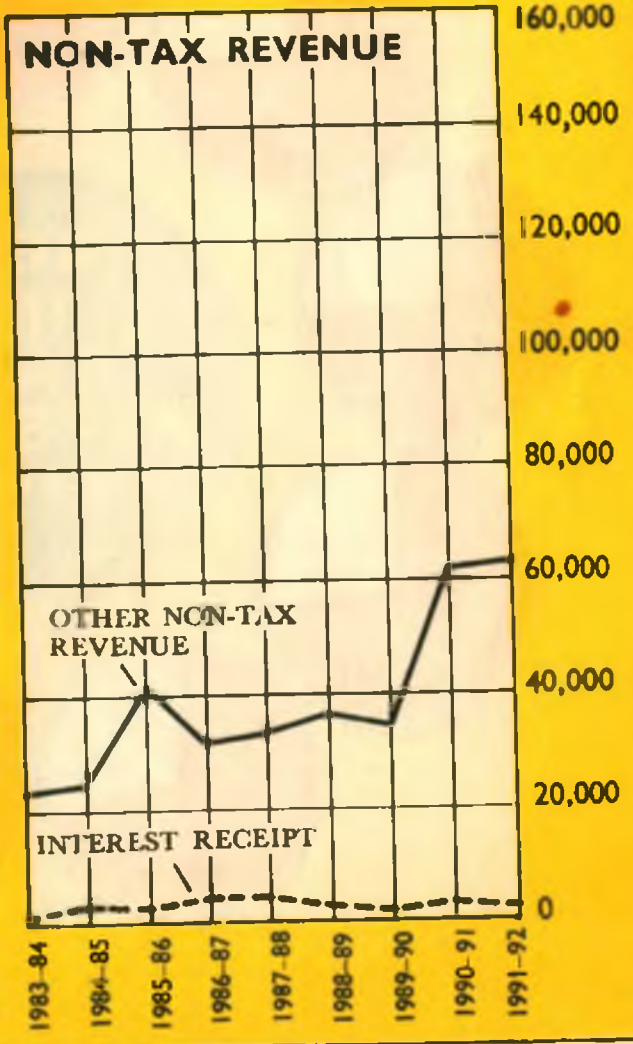


Rs. IN LAKHS

TAXES & DUTIES



NON-TAX REVENUE



TAX REVENUE 1991-92

BUDGET ESTIMATE PERCENTAGE



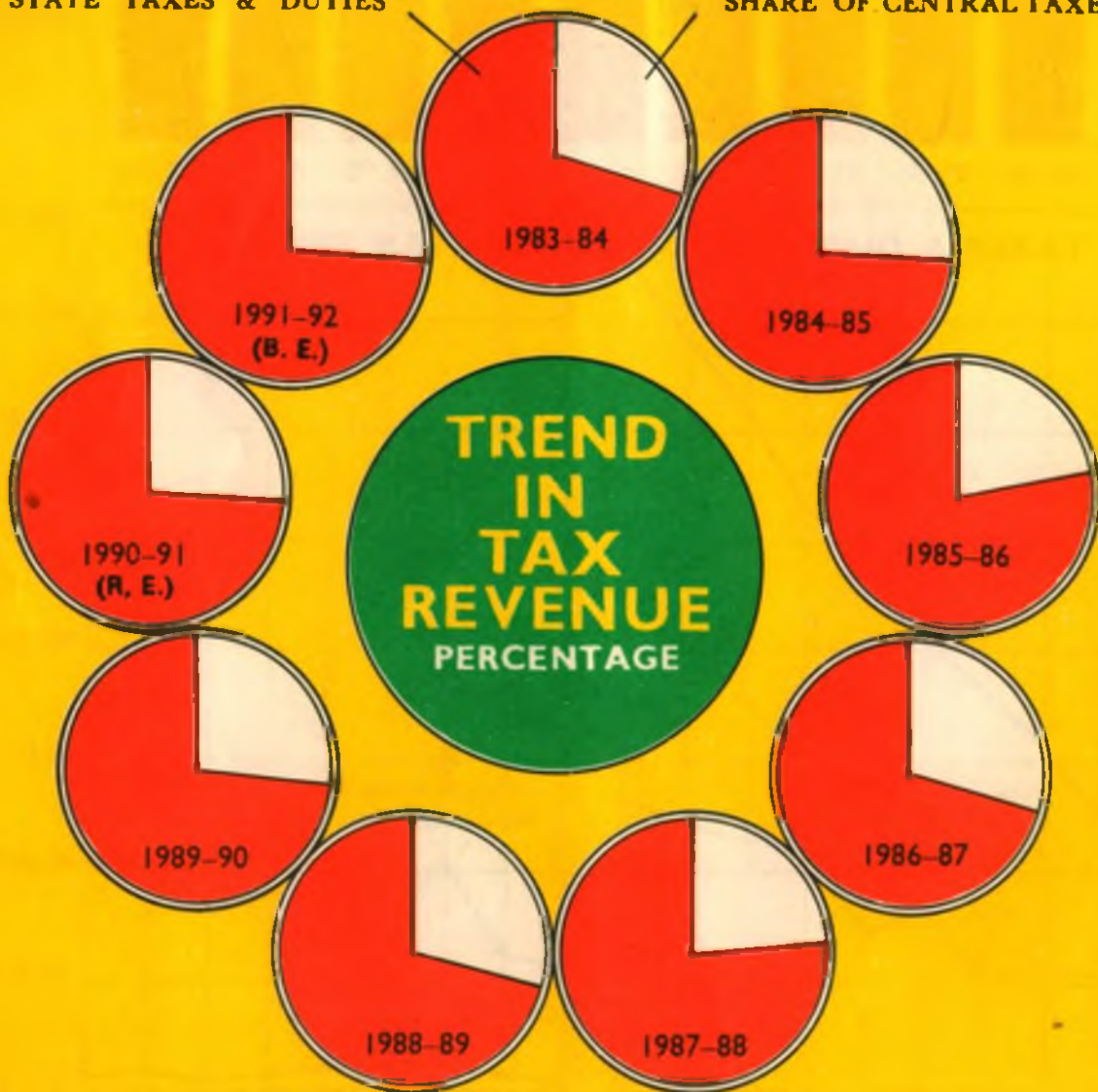
TOTAL REVENUE



TAX REVENUE

STATE TAXES & DUTIES

SHARE OF CENTRAL TAXES



TAX REVENUE 1991-92 (BUDGET ESTIMATE)

The State's share of Central taxes during 1991-92 is estimated at Rs. 53177 lakhs which is Rs.4551 lakhs higher than the share in 1990-91 (R.E). Receipts from States taxes and duties during 1991-92 show an increase of Rs.13413lakhs over the receipts in 1990-91 (R.E). From the table given below it would be seen that the percentage of State Taxes and Duties to total tax revenue has gone up from 69.91 in 1983-84 to 73.93 in 1991-92 and in respect of the share of Central Taxes there has been a decrease from 30.09 in 1983-84 to 26.07in 1991-92.

TABLE—5

TAX REVENUE 1991-92 (BUDGET ESTIMATE)

	(s. in lakhs)	%
I. Total Tax Revenue	203942	100.00
(a) Share of Central Taxes	53177	26.07
(b) State Taxes and Duties	150765	73.93
II. Percentage of Total Tax Revenue to total Revenue	.. ..	75.80

TABLE—6

TRENDS IN TAX REVENUE—1983-84 TO 1991-92

	1983-84 Accounts	1984-85 Accounts	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Revised Estimate	1991-92 Budget Estimate	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Total Tax Revenue:	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
(a) Percentage share of Central Taxes	30.09	27.29	22.20	29.42	23.83	29.08	27.00	26.15	26.07	
(b) Percentage share of State Taxes and Duties	69.91	72.71	77.80	70.58	76.17	70.92	73.00	73.85	73.93	

THE STATES SHARE OF CENTRAL TAXES 1991-92 (BUDGET ESTIMATE)

Of the State's share of Central taxes Rs. 53177 lakhs during 1991-92 Rs. 17236 lakhs is the share of Central Income Tax and Rs. 35941 lakhs is the share of Union Excise Duty.

TABLE—7

THE STATE'S SHARE OF CENTRAL TAXES 1991-92 (BUDGET ESTIMATE)

	(Rs. in lakhs)	%
1. Share of Income Tax	17236	32.41
2. Estate Duty	..	..
3. Share of Union Excise Duty	35941	67.59
4. Total	53177	100.00

TABLE—8

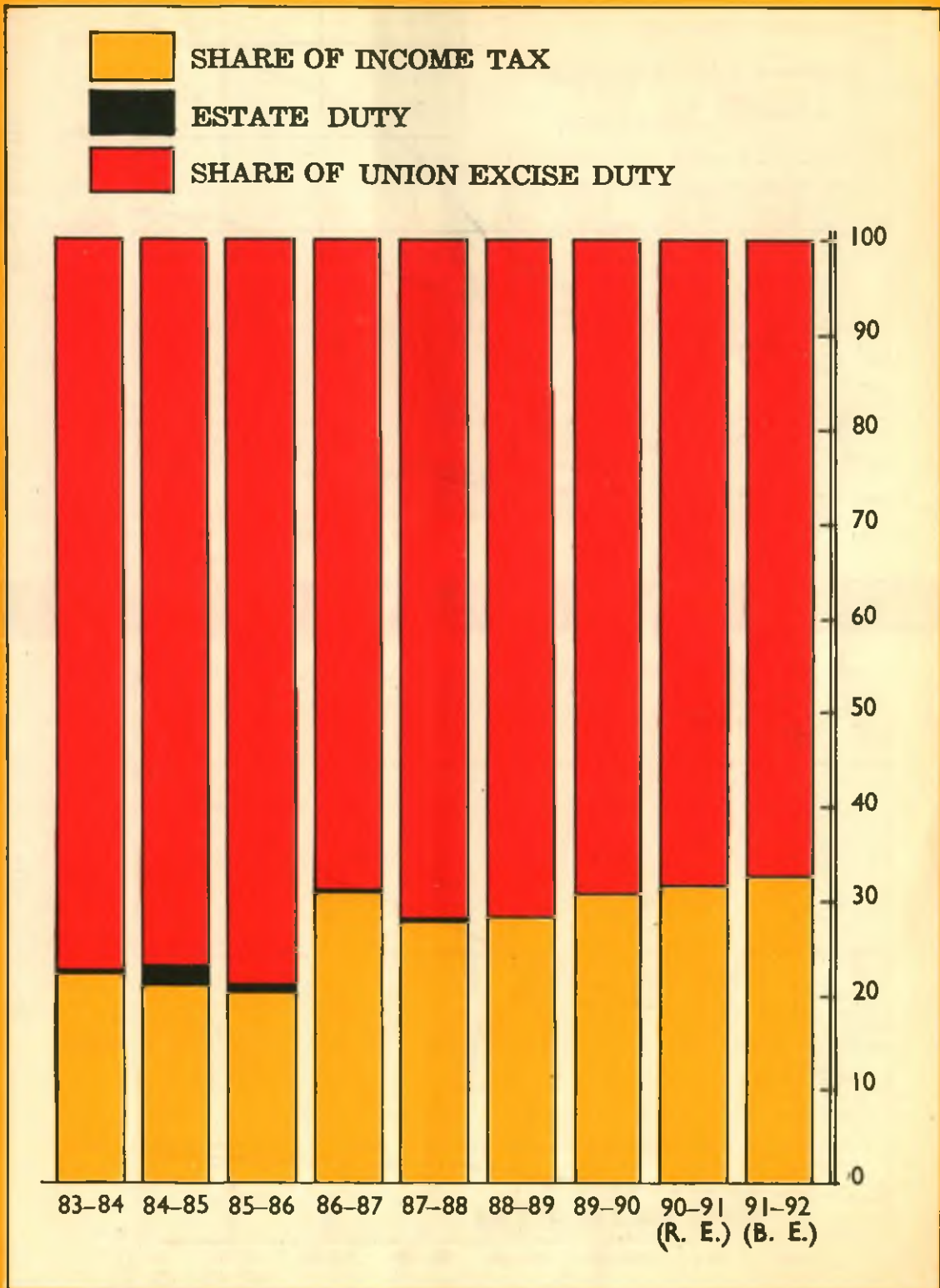
TRENDS IN THE STATE'S SHARE OF CENTRAL TAXES 1983-84 TO 1991-92

	Rs. in lakhs								
	1983-84 Accounts	1984-85 Accounts	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Revised Estimate	1991-92 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Share of Income Tax	4628	4864	4201	10444	8022	12388	14013	15365	17236
Index	100	105	91	226	173	268	303	332	372
Percentage of total (Item 4)	22.09	20.85	20.15	30.79	27.73	28.36	30.74	31.60	32.41
2. Estate Duty	60	249	139	74	87	..	..	..	..
Index	100	415	232	123	145	..	..	..	..
Percentage to total (Item 4)	0.29	1.06	0.67	0.22	0.30	..	..	..	..
3. Share of Union Excise Duty	16260	18215	16509	23402	20824	31292	31577	33261	35941
Index	100	112	102	144	128	192	194	205	221
Percentage to total (Item 4)	77.62	78.09	79.18	68.99	71.98	71.64	69.26	68.40	67.59
4. Total	20948	23328	20849	33919	28933	43680	45590	48626	53177
Index	100	111	100	162	138	209	218	232	254

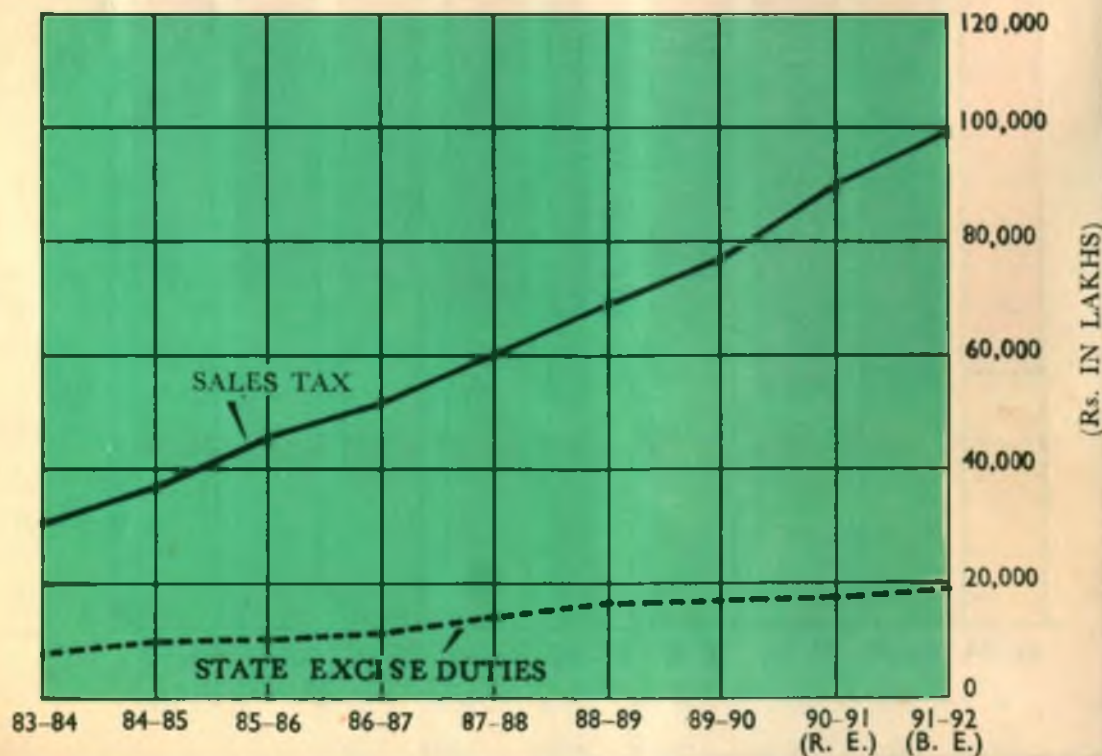
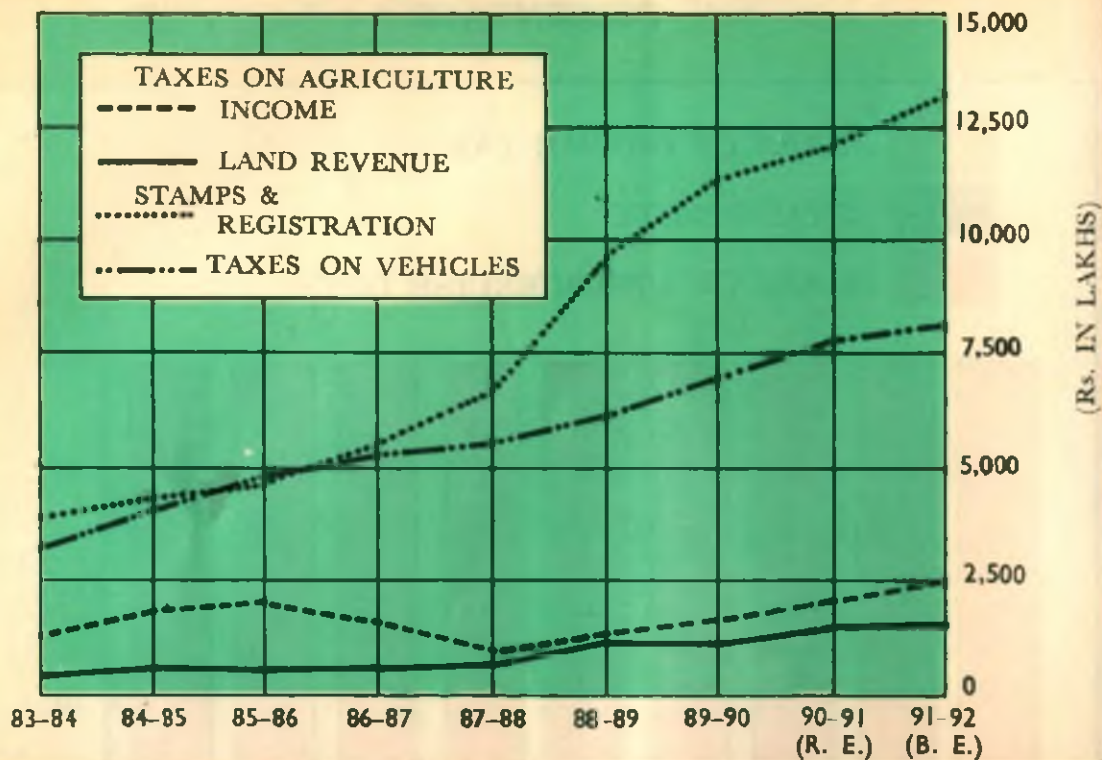
xInclusive of Hotel Receipt Tax of (—) Rs. 1.57 lakhs

TRENDS IN THE STATE'S SHARE OF CENTRAL TAXES

PERCENTAGE



TRENDS IN STATE TAXES AND DUTIES



STATE TAXES AND DUTIES 1991-92 (BUDGET ESTIMATE)

During the financial year 1991-92 the total receipts from State taxes and duties are estimated at Rs.150765lakhs. Of this revenue from Sales Tax form 66.24 % and State Excise Duty 12.54 % Revenue from Sales Tax shows an increase of 11% during 1991-92 over receipts in 1990-91 (R.E.) and 226 % over 1983-84

TABLE—9
STATE TAXES AND DUTIES—1991-92

	(Rs. in lakhs)	%
A. Taxes on income and expenditure	2500	1.66
(1) Taxes on Agricultural income	2500	1.66
B. Taxes on property and capital transactions	14697	9.75
(1) Land Revenue	1550	1.03
(2) Stamps and Registration	13147	8.72
C. Taxes on Commodities and Services	133568	88.59
(1) State Excise	18910	12.54
(2) Sales Tax	99860	66.24
(3) Taxes on vehicles	8100	5.37
(4) Taxes on goods and passengers	3	..
(5) Taxes and duties on electricity	5910	3.92
(6) Other Taxes and Duties	785	0.52
D. Total (A+B+C)	150765	100.00

TABLE—10
TRENDS IN STATE TAXES AND DUTIES—1983-84 TO 1991-92

	(Rs in lakhs)								
	1983-84 Accounts	1984-85 Accounts	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Revised Estimate	1991-92 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Taxes on Agricultural Income	1313	1872	2083	1626	961	1383	1652	2100	2500
Percentage to total	2.70	3.01	2.85	2.00	1.01	1.30	1.34	1.53	1.66
2. Land Revenue	477	630	583	614	696	1159	1104	1500	1550
Percentage to total	0.98	1.01	0.80	0.75	0.73	1.09	0.90	1.09	1.03
3. Stamps and Registration	3800	4303	4627	5443	6667	9541	11305	12175	13147
Percentage to total	7.81	6.92	6.33	6.69	6.08	8.95	9.17	8.86	8.72
4. State Excise Duties	8073	10030	10407	11760	14569	16792	17468	17510	18910
Percentage to total	16.59	16.14	14.26	14.45	15.26	15.76	14.17	12.75	12.54
5. Sales Tax	30661	37519	45842	51672	59965	69041	76874	90014	99860
Percentage to total	62.99	60.35	62.75	63.49	62.78	64.80	62.37	65.53	66.24
6. Taxes on vehicles	3132	4048	4711	5336	5519	6285	6992	7700	8100
Percentage to total	6.43	6.51	6.45	6.55	5.90	5.90	5.68	5.61	5.37
7. Taxes on goods and passengers	2	2	1	2	1	2	3	3	3
Percentage to total	..	..	..	..	..	..	..	..	..
8. Taxes and Duties on Electricity	1142	3639	4627	4677	3797	1836	7283	5600	5910
Percentage to total	2.35	5.86	6.33	5.75	3.98	1.72	5.91	4.08	3.92
9. Other Taxes and Duties on Commodities and Services	77	122	169	259	348	508	570	750	785
Percentage to total	0.15	0.20	0.23	0.32	0.37	0.48	0.46	0.55	0.52
10. Total (1 to 9)	48677	62165	73050	81389	92523	106547	123251	137352	150765
Index	100	128	150	167	190	219	253	282	310

NON-TAX REVENUE 1991-92 (BUDGET ESTIMATE)

During the Financial Year 1991-92 non-tax revenue is estimated at Rs. 65094 lakhs which is 24.20% of the total Revenue Receipts. It is Rs. 719lakhs or 1 % higher than the receipts during 1990-91 (R.E). Grant-in-aid from the centre forms 66% of the total non-tax revenue during 1991-92.

TABLE—11
TRENDS IN NON-TAX REVENUE 1983-84 TO 1991-92

(Rs. in lakhs)

	1983-84 Accounts	1984-85 Accounts	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Revised Estimate	1991-92 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Receipts from major items Non-Tax Revenue									
A—1. Forest	4075	3392	4255	4825	4005	3374	3216	4700	4770
2. Irrigation Works	132	140	113	141	124	263	164	143	150
3. Civil Works	319	359	354	421	346	522	530	468	493
4. Road and Water Transport	115	135	151	157	131	157	149	153	160
5. Dividends etc. from Commercial and other undertakings	46	64	65	86	82	79	178	195	225
Total—A	4687	4090	4938	5630	4688	4395	4237	5659	5798
B. Others									
1. Debt Services (Interest)	951	3063	2411	3549	3834	2609	1794	3006	2224
2. Administrative Services x	337	505	444	617	785	772	1077	912	812
3. Social and Developmental Services xx	4084	3938	4314	3813	4053	4957	4549	4987	5460
4. Miscellaneous †	1769	1746	2066	2777	5493	5403	5787	7487	7719
Total—B	7141	9252	9235	10756	14165	13741	13207	16392	16215
C. Grant-in-aid from the Central Government									
1. Non-plan grants	491	2077	11734	2526	1979	2604	3342	3371	3373
2. Grants for State Plan	5258	3494	8765	8479	7042	8387	7254	16311	16953
3. Grants for Central Plan	1388	2491	300	2229	3000	2814	1354	..	..
4. Grants for Centrally Sponsored Schemes	4836	5602	5546	5324	6279	7538	6529	22642	22755
Total—C	11973	13664	26345	18558	18300	21343	18479	42324	43081
D. Total Non-tax Revenue (A+B+C)	23801	27006	40518	34944	37153	39479	35923	64375	65094
Index of A	100	87	105	120	100	94	90	121	124
Index of B	100	130	129	151	198	192	185	230	227
Index of C	100	114	220	155	153	179	154	353	360
Index of D	100	113	170	147	156	166	151	270	273

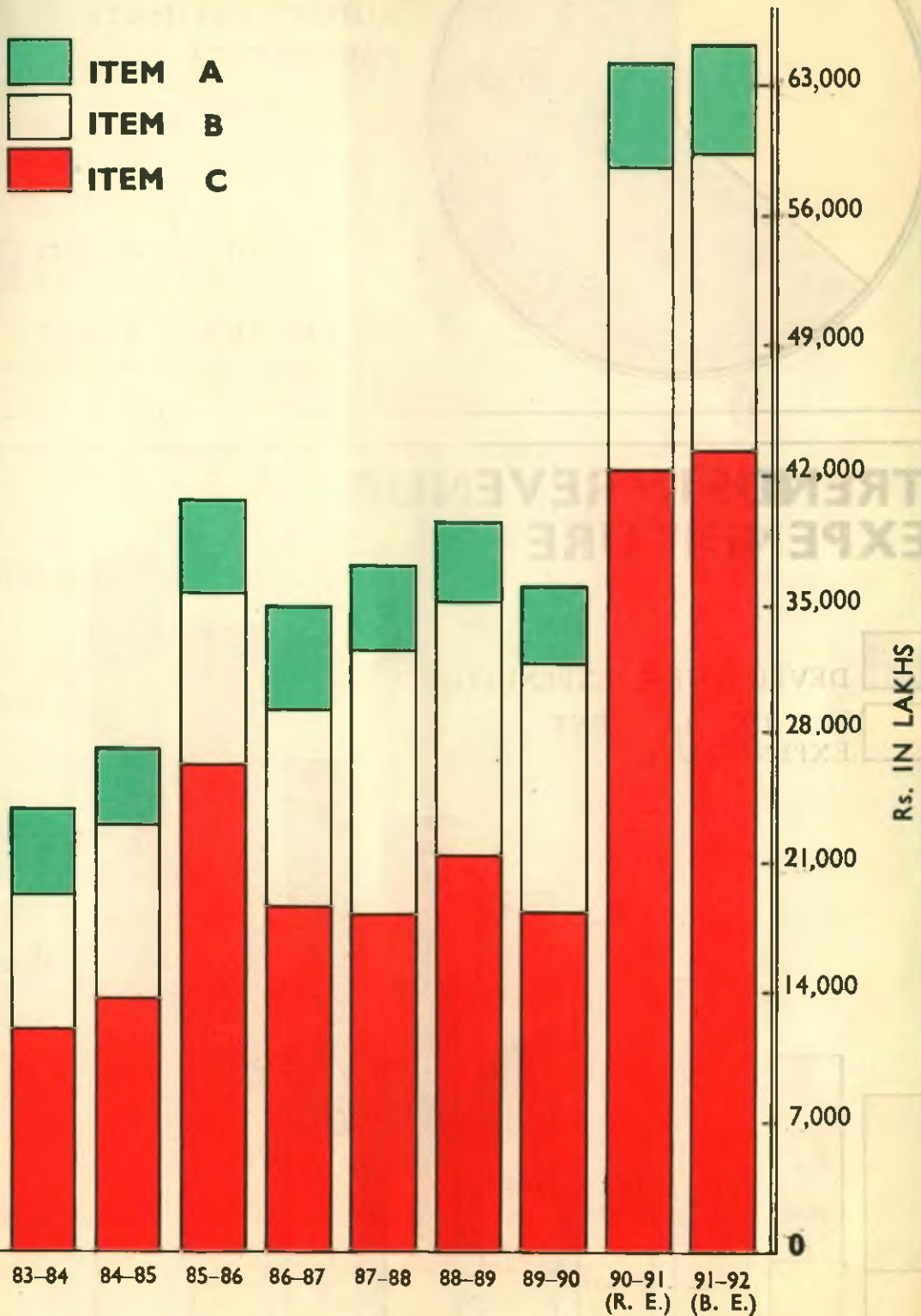
Note: x Consists of Administration of Justice, Jails, Police and Miscellaneous Department.

xx 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 Pilotage, Famine Relief contribution and recoveries towards Pensions etc; Stationery and Printing, Miscellaneous and extraordinary receipts.

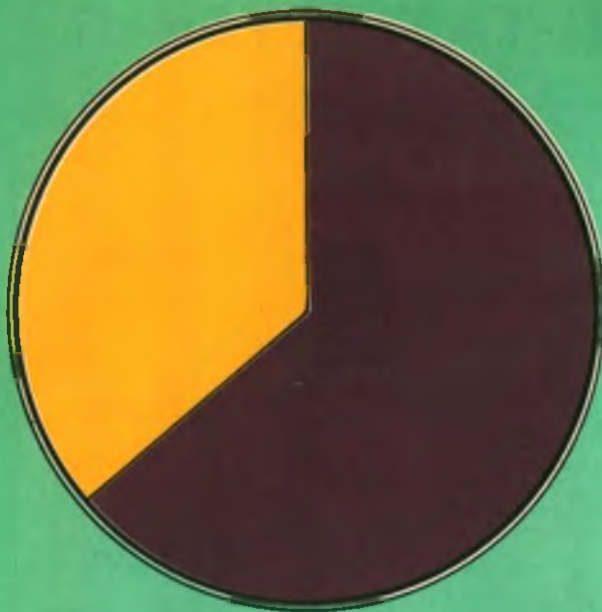
TRENDS IN NON-TAX REVENUE


ITEM A, B, C, OF TABLE No.11




REVENUE EXPENDITURE 1991-92

BUDGET ESTIMATE PERCENTAGE



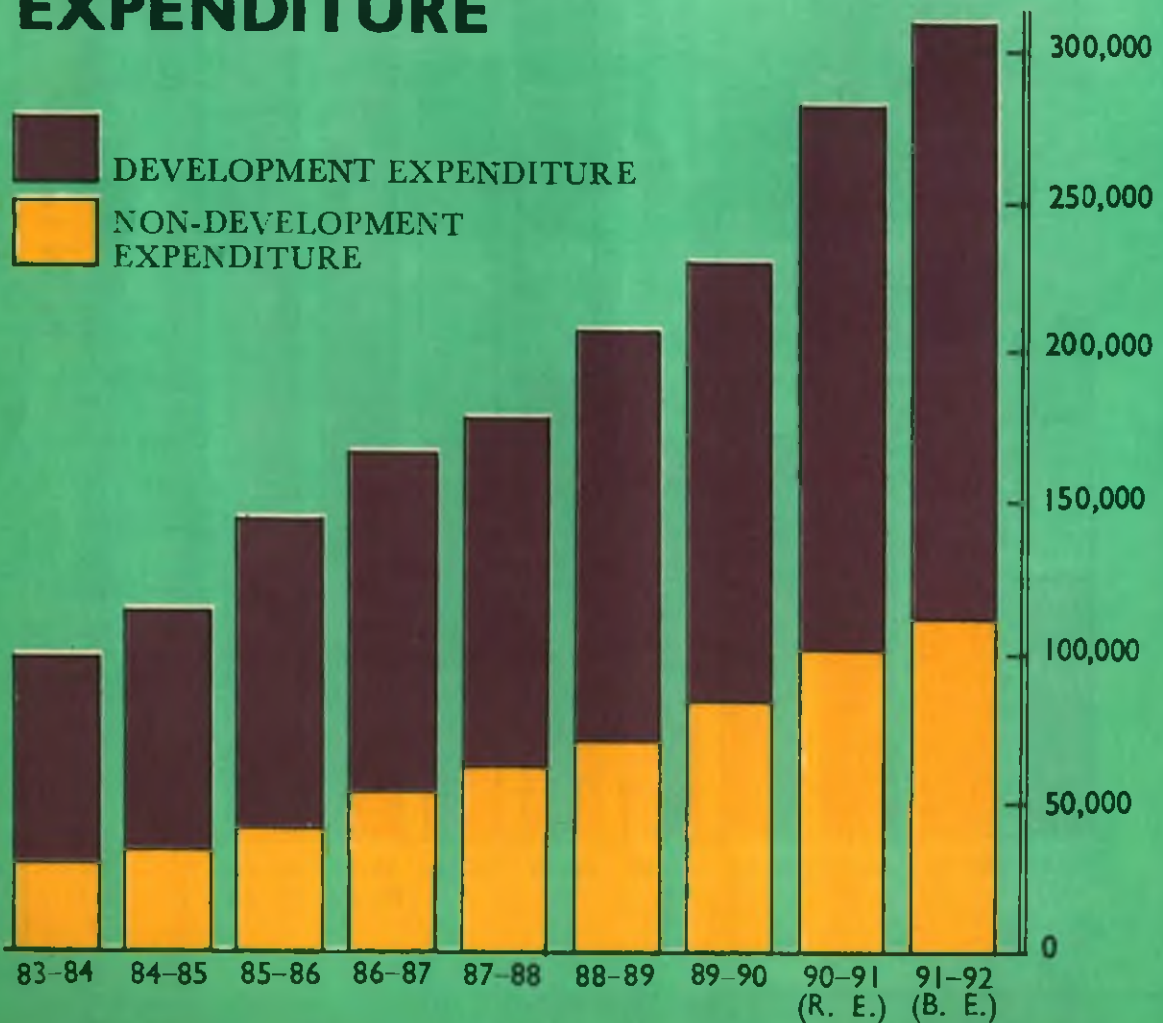
DEVELOPMENT EXPENDITURE 

NON-DEVELOPMENT EXPENDITURE 

TRENDS IN REVENUE EXPENDITURE

 DEVELOPMENT EXPENDITURE

 NON-DEVELOPMENT EXPENDITURE



EXPENDITURE MET FROM REVENUE 1991-92 (BUDGET ESTIMATE)

Estimate of expenditure under the revenue account for 1991-92 comes to Rs. 308950 lakhs which is Rs. 26470 lakhs or 9.37% higher than the revised estimate of the expenditure incurred under the revenue account during the year 1990-91 (R.E.).

Out of the expenditure during 1991-92 Rs. 197707 lakhs or 63.99% is for developmental purposes which is Rs. 16301 lakhs or 9% higher than the expenditure incurred in 1990-91 (R.E.). Non-developmental expenditure is estimated at Rs. 111243 lakhs during 1991-92 which is Rs. 10169 lakhs or 10% higher than that of 1990-91 (R.E.). Development expenditure has increased by 183% and non-development expenditure by 280% from 1983-84 to 1991-92 (B.E.).

TABLE—12

REVENUE EXPENDITURE 1991-92 (BUDGET ESTIMATE)

	(Rs. in lakhs)	%
1 Development Expenditure	197707	63.99
2 Non-Development Expenditure	111243	36.01
3 Total Expenditure	308950	100.00

TABLE—13

TRENDS IN REVENUE EXPENDITURE (1983-84 TO 1991-92)

(Rs. in lakhs)

	1983-84 Acc. units	1984-85 Accounts	1985-86 Accounts	1986-87 Acc. units	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Revised Estimate	1991-92 Budget Estimate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1 Development Expenditure	69948	79460	103634	111520	116293	135888	146031	181406	197707
Percentage to total	70.48	69.78	71.70	67.39	65.30	65.93	63.54	64.22	63.99
2. Non-Development Expenditure	29296	34406	40900	53957	61775	70212	83778	101074	111243
Percentage to total	29.52	30.22	28.30	32.61	34.70	34.07	36.46	35.78	36.01
3. Total	99244	113866	144534	165477	178063	206100	229809	282480	308950
Index	100	115	146	167	179	208	232	285	311

DEVELOPMENTAL REVENUE EXPENDITURE 1991-92 (BUDGET ESTIMATE)

During the year 1991-92 out of the estimated expenditure for developmental purpose Rs. 173355 lakhs 87.68% is for Social and Development Services, Rs. 6573lakhs 3.32% is for Irrigation, Rs. 6497 lakhs(3.29%) is for Pubic Works and Rs. 4971 lakhs(2.51%) is for Forests.

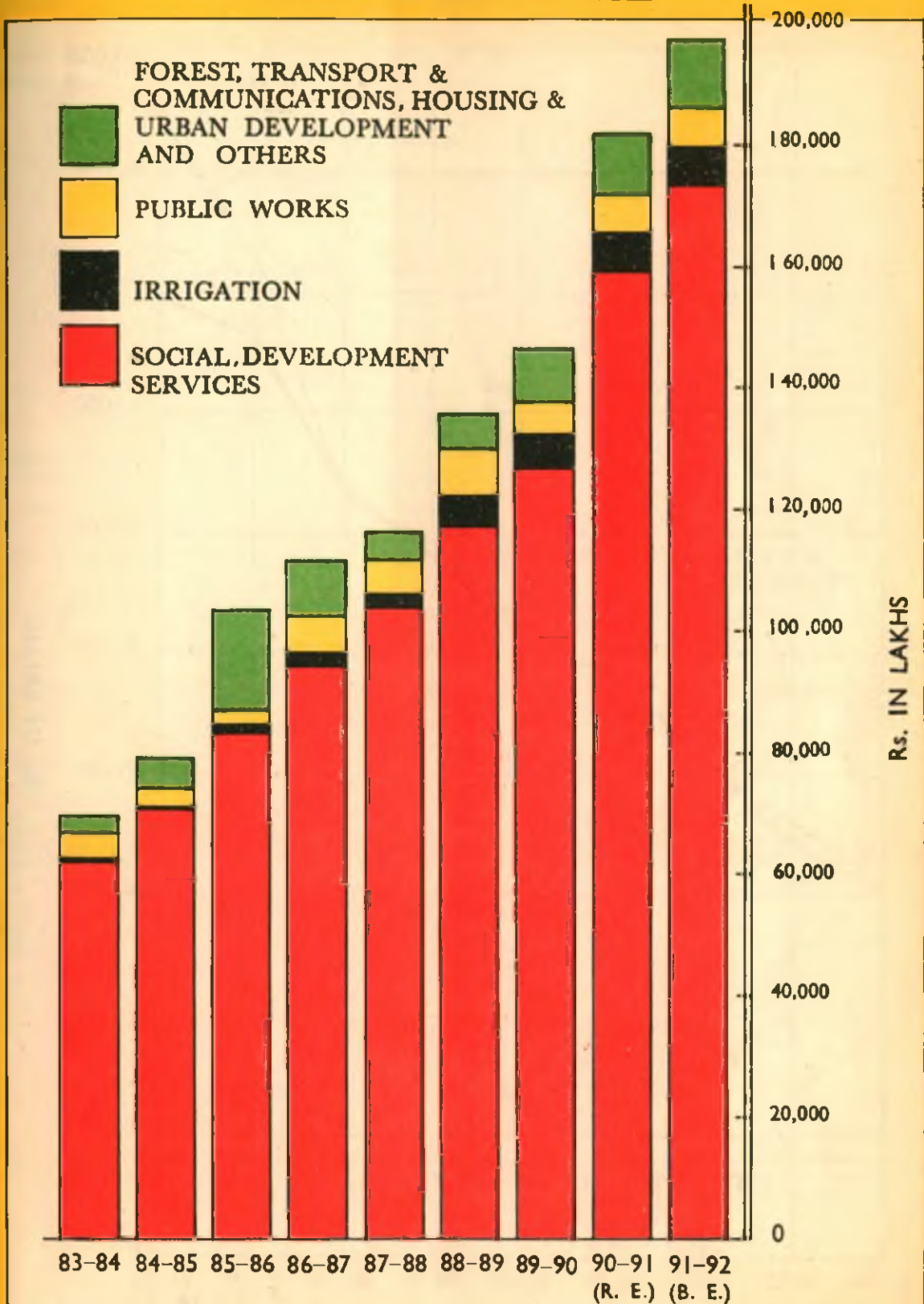
TABLE—14

TRENDS IN DEVELOPMENTAL EXPENDITURE (1983-84 TO 1991-92)

(Rs in lakhs)

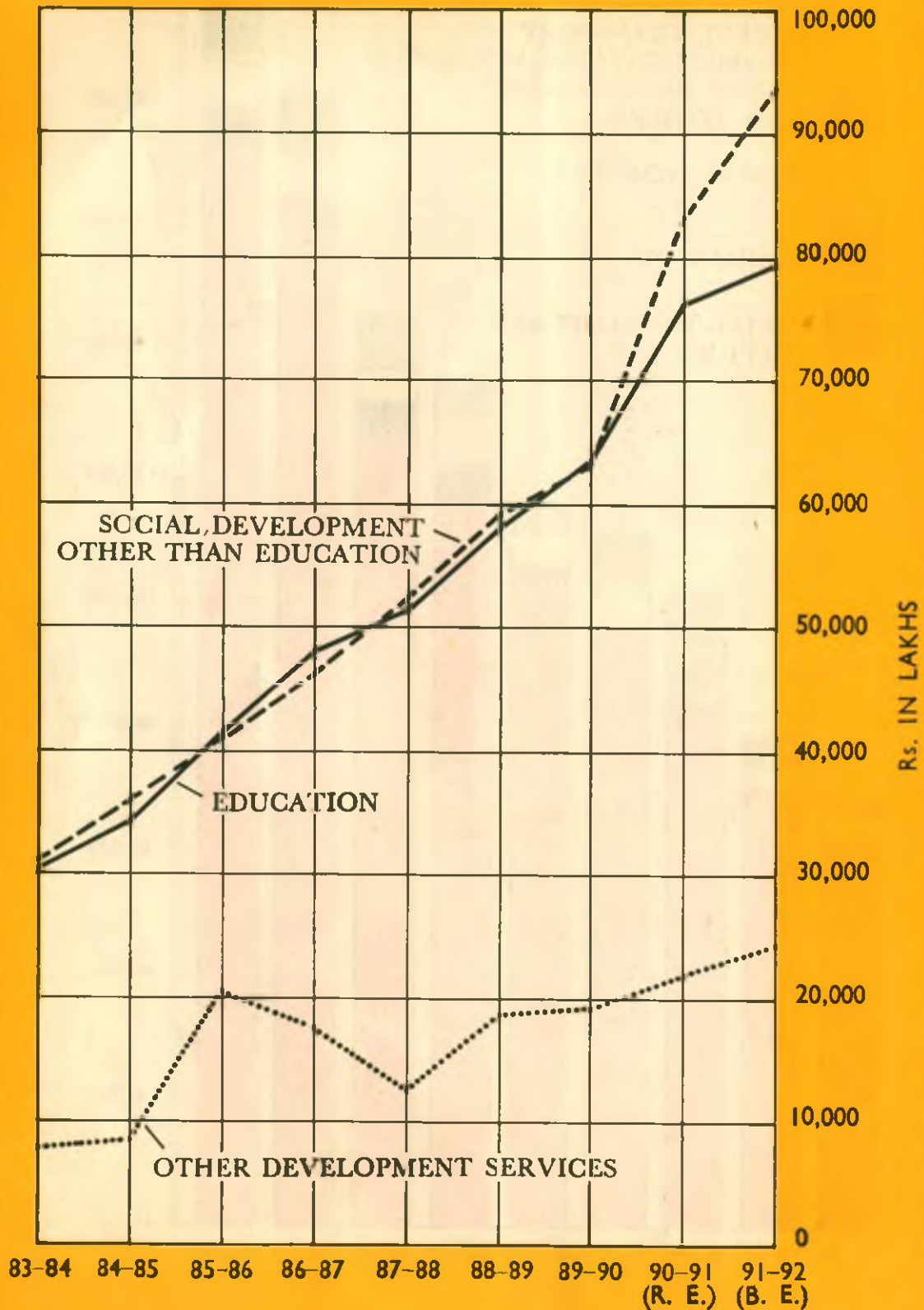
	1983-84 Accounts	1984-85 Accounts	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Revised Estimate	1991-92 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1 Social and Development Services	62161	71094	83204	94551	103793	117139	126733	159401	173337
Percentage to total	88.87	89.47	80.29	84.78	89.25	86.20	86.78	87.87	87.67
(a) Education	30975	34897	41667	48126	51388	57945	63514	76221	79679
Percentage to total	44.28	43.92	40.21	43.16	44.19	42.64	43.49	42.02	40.30
(b) Medical & Public Health Family Planning	6672	11132	12055	14375	16653	21420	23956	27557	31663
Percentage to total	9.54	14.00	11.63	12.89	14.32	15.76	16.40	15.19	16.01
(c) Agricultural, Animal, Husbandry Co-operation and Rural Development	8900	8562	8630	10834	11625	9346	11945	16045	19549
Percentage to total	12.72	10.78	8.33	9.71	10.00	6.88	8.18	8.84	9.89
(d) Community Development and Miscellaneous Social and Development Organisation, etc., and Scientific Department	12589	13463	16742	17141	19439	21899	20467	31867	34178
Percentage to total	18.00	16.94	16.15	15.37	16.72	16.12	14.02	17.57	17.29
(e) Industries and Labour & Employment	3025	3040	4110	4075	4688	6529	6851	7711	8268
Percentage to total	4.32	3.83	3.97	3.65	4.89	4.80	4.69	4.25	4.18
2. Irrigation	963	459	1390	2019	2349	4939	5505	6197	6573
Percentage to total	1.38	0.58	1.34	1.81	2.02	3.63	3.77	3.41	3.32
3. Public Works	3949	2674	2337	5696	5777	7731	4955	5887	6515
Percentage to total	5.64	3.37	2.26	5.11	4.98	5.69	3.39	3.24	3.30
4. Forest	1435	1503	2169	2750	2589	2583	2533	4004	4971
Percentage to total	2.05	1.89	2.09	2.47	2.23	1.90	1.74	2.21	2.51
5 Transport and Communications (other than Roads)	427	478	696	1610	475	546	588	778	764
Percentage to total	0.61	0.60	0.67	1.44	0.41	0.40	0.40	0.43	0.39
6 Housing and Urban Development	725	902	813	868	660	1364	1542	1970	2390
Percentage to total	1.04	1.13	0.78	0.78	0.57	1.01	1.06	1.09	1.21
7. Others	288	2350	13025	4026	650	1586	4175	3169	3157
(i) Relief on account of Natural Calamities	217	2273	12937	3925	582	1516	4100	3100	3100
(ii) Other Social and Community Services	71	77	88	101	68	70	75	69	57
Percentage to total	0.41	2.96	12.57	3.63	0.56	1.17	2.86	1.75	1.60
8. Total	69948	79460	103634	111520	116293	135888	146031	181406	197707
Index	100	114	148	159	166	194	209	259	283

TRENDS IN DEVELOPMENTAL EXPENDITURE



DEVELOPMENTAL EXPENDITURE

REVENUE ACCOUNT



**DEVELOPMENTAL EXPENDITURE—REVENUE ACCOUNT
EDUCATION**

Expenditure on Education alone comes to Rs. 79679 lakhs during 1991-92 which is 4.54% higher than the expenditure during 1990-91 (R.E).

TABLE—15

EXPENDITURE ON EDUCATION 1983-84 TO 1991-92

(Rs. in lakhs)

	1983-84 Accounts	1984-85 Accounts	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Revised Estimate	1991-92 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Expenditure on Education	30975	34897	41667	48126	51388	57945	63514	76221	79679
2. Index	100	113	135	155	166	187	205	246	257
3. Percentage to total Developmental Expenditure	44.28	43.87	40.21	43.16	41.19	42.64	43.49	42.02	40.30

TABLE—16

EXPENDITURE ON SOCIAL DEVELOPMENT OTHER THAN EDUCATION

(Rs. in lakhs)

	1983-84 Accounts	1984-85 Accounts	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Revised Estimate	1991-92 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Expenditure on Social and Development Services other than Education	31186	36196	41537	46425	52405	59194	63219	83180	93658
2. Index	100	116	133	149	168	190	203	267	300
3. Percentage to total Developmental Expenditure	44.58	45.55	40.08	41.62	45.06	43.56	43.29	45.85	47.37

TABLE—17

EXPENDITURE ON OTHER DEVELOPMENT SERVICES

(Rs. in lakhs)

	1983-84 Accounts	1984-85 Accounts	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Revised Estimate	1991-92 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Expenditure on other Development Services	7787	8367	20430	16969	12500	18749	19298	22005	24370
2. Index	100	107	962	218	161	241	248	283	313
3. percentage to total Developmental expenditure	11.14	10.53	19.71	15.22	10.75	13.80	13.22	12.13	12.33

NON-DEVELOPMENTAL REVENUE EXPENDITURE

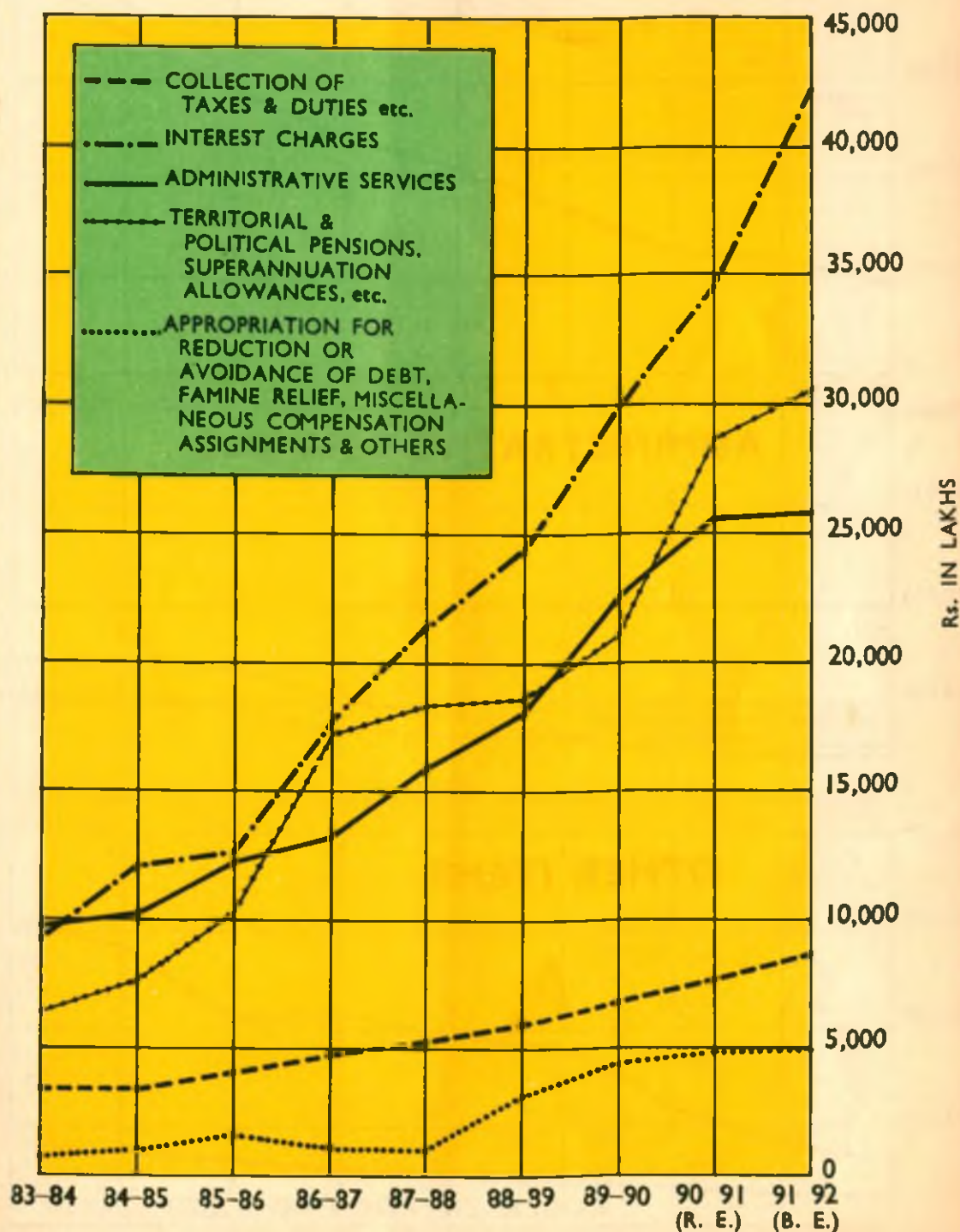
Non-Developmental expenditure under revenue account is estimated at Rs. 111243 lakhs during 1991-92 out of which Rs 25768 lakhs or 23.16% is for Administrative Services and Rs. 8132 lakhs or 7.31% is for collection of Taxes and Duties. The total non-developmental expenditure during 1991-92 shows an increase of Rs. 10169 lakhs or 10% over the year 1990-91 (R.E).

TABLE—18

	1983-84 Accounts	1984-85 Accounts	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Revised Estimate	1991-92 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Collection of Taxes, Duties, etc.	3303	3366	4044	4747	5221	5952	6747	7678	8132
Percentage to total	11.28	9.78	9.89	8.80	8.45	8.48	8.05	7.60	7.31
2. Interest charges	9149	12107	12715	17728	21317	24444	29300	34514	42118
Percentage to total	31.23	35.19	31.09	32.85	34.51	34.81	34.97	34.15	37.86
3. Appropriation for reduction or avoidance of debt	197	144	31	..	..	..	..	..	..
Percentage to total	0.67	0.42	0.07	..	..	..	..	..	..
4. Administrative Services	9747	10341	12261	13210	15905	18102	22511	25530	25768
Percentage to total	33.27	30.05	29.98	24.48	25.75	25.78	26.87	25.26	23.16
(i) General Administration	1979	2334	2851	3260	3515	3980	4604	5400	5343
(ii) Parliament and State Legislature	328	410	385	653	512	632	846	1124	1025
(iii) Administration of Justice	835	959	1205	1384	1550	1698	1962	2348	2341
(iv) Jails	211	234	304	334	360	398	539	629	628
(v) Police	4242	4687	5462	6444	6869	7700	8752	11472	11055
(vi) Miscellaneous Department	1881	1424	1703	730	2688	3254	3674	3794	3803
(vii) Secretariat Social and Community Services *	93	103	119	123	139	149	..	..	..
(viii) Secretariat Economic Services*	178	190	232	282	272	291	..	..	..
ix Public works	..	..	..	..	..	..	2134	763	1573
5. Territorial and Political Pensions, Superannuation allowance, etc.	6387	7604	10302	17221	18303	18632	20959	28634	30438
Percentage to total	21.80	22.10	25.19	31.92	29.23	26.54	25.02	28.33	27.36
6. Famine Relief	..	..	..	..	..	..	..	..	..
Percentage to total	..	..	..	..	..	..	..	..	..
7. Miscellaneous Compensation and Assignments	78	133	325	192	98	2072	2904	3200	3200
Percentage to total	0.27	0.39	0.79	0.36	0.16	2.95	3.47	3.16	2.88
8. Others	435	711	1222	859	931	1010	1357	1518	1587
Percentage to total	1.48	2.07	2.99	1.59	1.51	1.44	1.62	1.50	1.43
(i) Stationery & Printing	435	711	1222	859	931	1010	1357	1518	1587
(ii) Miscellaneous (including expenditure in connection with National Emergency)	..	..	..	..	..	..	..	..	..
Total	29296	34406	40900	53957	61775	70212	83778	101074	111243
9. Index	100	117	140	184	211	240	286	345	380

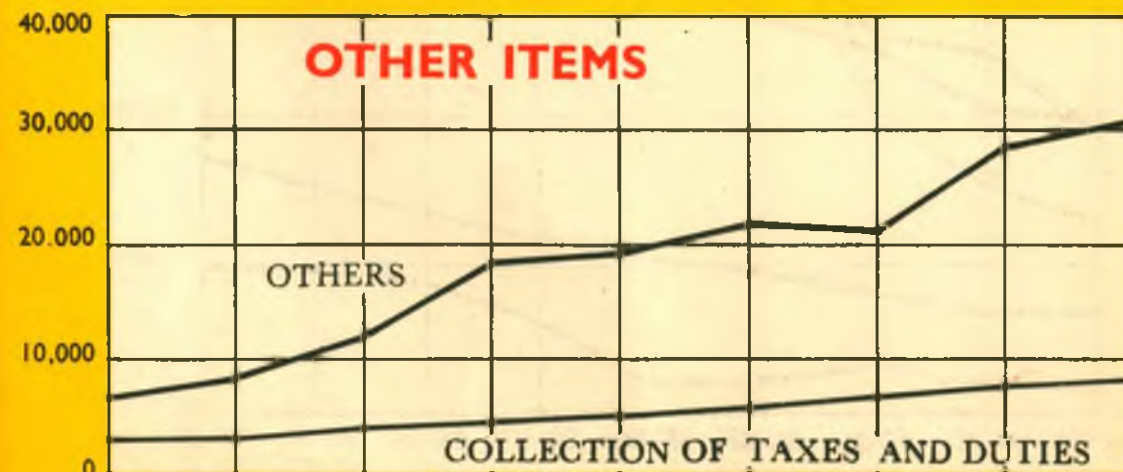
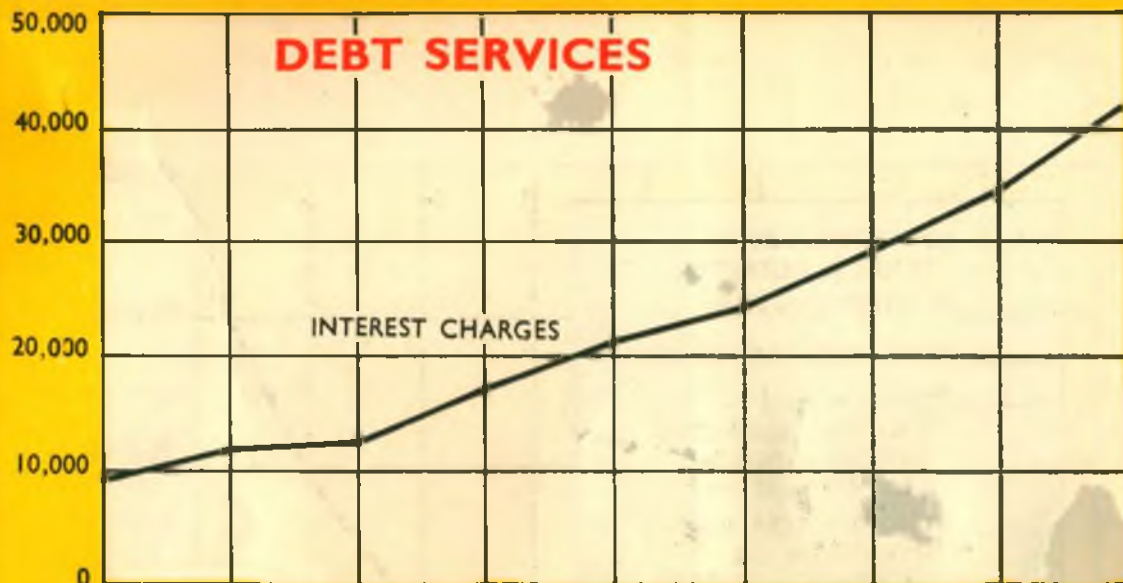
*Item No. 4 ((VII) & 4 (VIII) for the years 1989-90, 1990-91 and 1991-92 included under table 14

NON-DEVELOPMENTAL REVENUE EXPENDITURE



NON-DEVELOPMENTAL REVENUE EXPENDITURE

RUPEES IN LAKHS



83-84 84-85 85-86 86-87 87-88 88-89 89-90 90-91 91-92
 (R. E.) (B. E.)

DEBT SERVICES

Expenditure on Debt Services during 1991-92 shows an increase of 22% over the year 1990-91 (R.E.) and 351% over the year 1983-84.

TABLE—19

(Rs. in lakhs)

	1983-84 Accounts	1984-85 Accounts	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Revised Estimates	1991-92 Budget Estimates
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Interest charges	9149	12107	12715	17728	21317	24444	29300	34514	42118
Index	100	132	139	194	233	267	320	377	460
2. Appropriation for reduction or avoidance of debt	197	144	31	..	..	..	..	..	..
Index	100	73	16	..	..	..	..	..	..
3. Total	9346	12251	12746	17728	21317	24444	29300	34514	42118
Percentage to total Non- Development Expenditure	31.90	35.61	31.16	32.86	34.51	34.81	34.97	34.15	37.86
Index (Item 3)	100	131	136	190	228	262	314	369	451

ADMINISTRATIVE SERVICES

Out of the total expenditure on administrative services during 1991-92 expenditure on Police forms 42.90% showing a decrease of 3.63% over the year 1990-91 (R.E.)

TABLE—20

(Rs. in lakhs)

	1983-84 Accounts	1984-85 Accounts	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Revised Estimate	1991-92 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Administrative Services other than Police	5506	5654	6799	6766	9036	10402	13759	14058	14713
Percentage to total Non- Development Expenditure	18.79	16.43	16.62	12.54	14.63	14.82	16.42	13.91	13.23
Index	100	103	123	123	164	189	250	255	267
2. Police	4242	4687	5462	6444	6869	7700	8752	11472	11055
Percentage to total Non- Development Expenditure	14.48	13.62	13.36	11.94	11.12	10.97	10.45	11.35	9.94
Index	100	110	129	152	162	182	206	270	261
3. Total	9748	10341	12261	13210	15905	18102	22511	25530	25768
Index	100	106	126	136	163	186	231	262	264

OTHER ITEMS

Expenditure on collection of taxes and duties during 1991-92 is, 5.91% higher than that of 1990-91 (R.F).

TABLE—21

	(Rs. in lakhs)								
	1983-84 Accounts	1984-85 Accounts	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Revised Estimate	1991-92 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Collection of Taxes and Duties etc.	3303	3366	4044	4747	5221	5952	6747	7678	8132
Index	100	102	122	144	158	180	204	232	246
2. Territorial and Political Privy Purses etc.	6387	7604	10302	17221	18303	18632	20959	28634	30438
3. Famine Relief	..	..	..	..	..	..	..	..	..
4. Others*	512	844	1547	1051	1029	3082	4261	4718	4787
Total	10202	11814	15893	23019	24553	27666	31967	41030	43357
Index	100	116	156	226	241	271	313	402	425

*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. 38942 lakhs, receipts from repayment of loans total upto Rs.1729lakhs and those on account of permanent debt is Rs. 103631 lakhs.

TABLE—22

DEBT HEAD RECEIPTS AND DISBURSEMENTS 1991-92 (BUDGET ESTIMATE)

	(Rs. in lakhs)	
	Receipts	Disbursements
1. Internal Debts*	103631	81801
2. Loans from Government of India	38942	10626
3. Other Loans (F)	1729	16692
4. Small Savings and Provident Fund	111092	87592
Others**	205564	202871
Total	460958	399582
Balance	..	61376
Grand Total	460958	460958

* Inclusive of Inter-State Settlements.

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

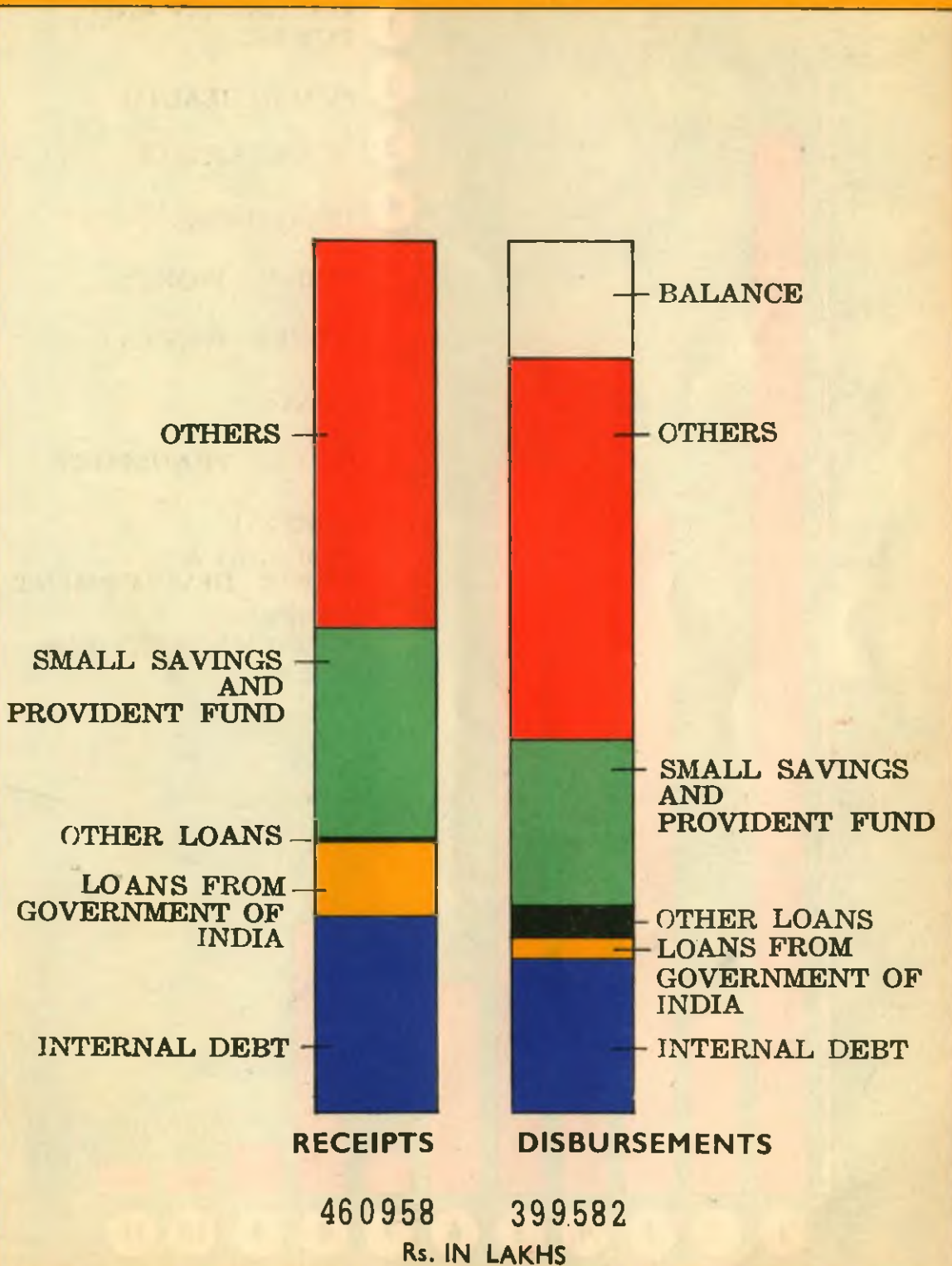
TABLE—23

TRENDS IN DEBT HEADS RECEIPTS AND DISBURSEMENTS 1983-84 TO 1991-92

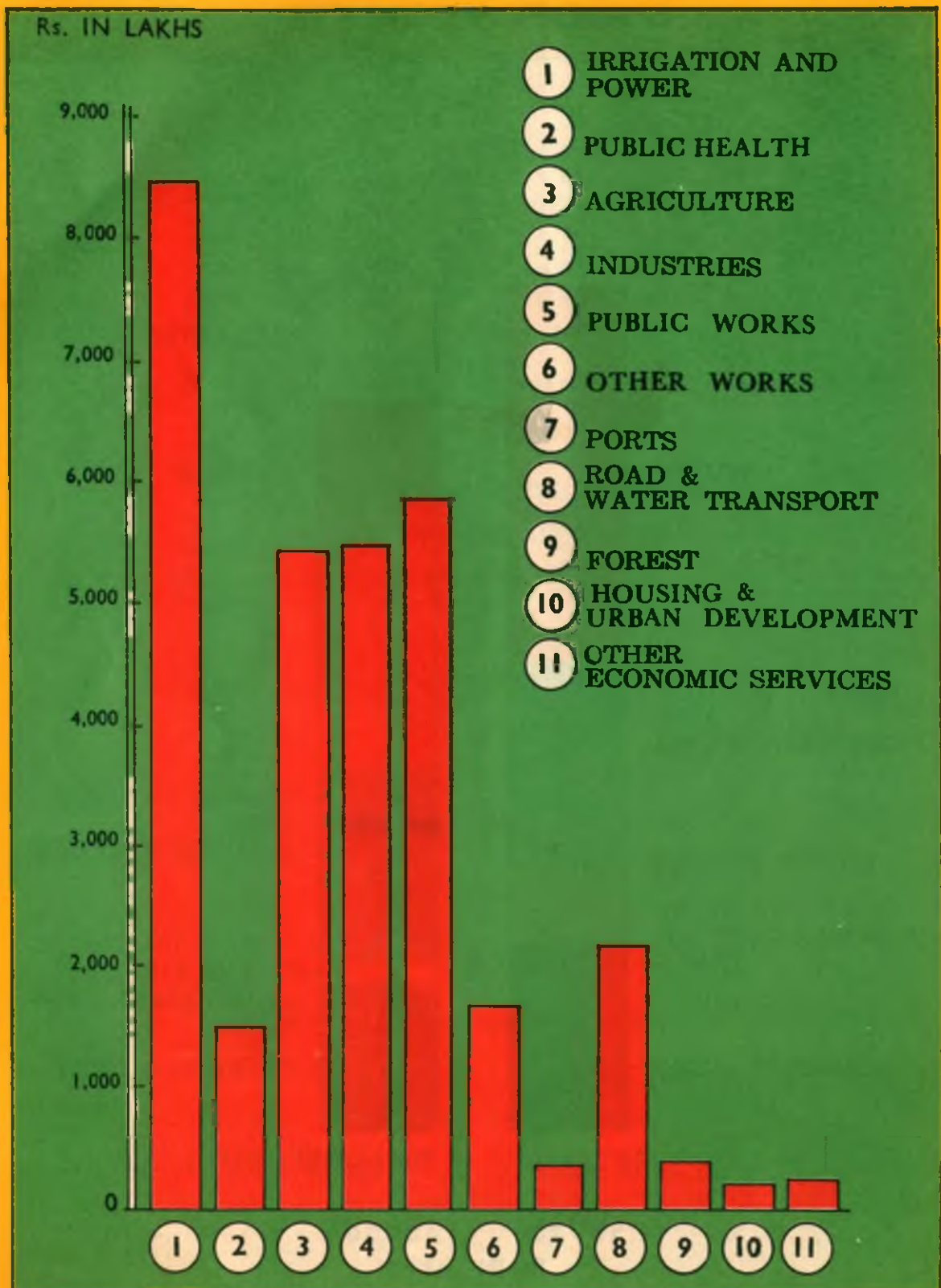
	(Rs. in crores)								
	1983-84 Accounts	1984-85 Accounts	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Revised Estimate	1991-92 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Total Receipts	2153.49	2678.67	3423.83	3034.54	3251.75	3665.72	4101.16	5001.42	4609.58
2. Total Disbursements	1888.79	2493.10	3112.62	2744.68	2857.68	3349.30	3611.09	4326.79	3995.82
Balance	264.70	185.57	311.21	289.86	394.07	316.42	490.07	674.63	613.76

DEBT HEAD RECEIPTS AND DISBURSEMENTS, 1991-92

BUDGET ESTIMATE



CAPITAL OUTLAY ON DEVELOPMENT SERVICES 1991-92 BUDGET ESTIMATE



CAPITAL OUTLAY ON DEVELOPMENT AND NON-DEVELOPMENT SERVICES 1991-92
(BUDGET ESTIMATE)

An amount of Rs. 31644 lakhs is provided against Capital outlay (outside the revenue account) during 1991-92 which is Rs. 1942 lakhs or 5.78% lower than that of 1990-91 (R.E). The Provision for Irrigation and Power schemes comes to Rs. 8452 lakhs, for Industries Rs. 5454 lakhs and for Agriculture Rs. 5411 lakhs.

TABLE—24

CAPITAL OUTLAY ON DEVELOPMENT AND NON-DEVELOPMENT SERVICES—1991-92 (B.E.)

(Rs. in lakhs) %

A. Development Schemes:		
1. Irrigation and Power	8452	26.71
2. Public Health	1480	4.68
3. Agriculture	5411	17.10
4. Industries	5454	17.24
5. Public Works	5851	18.49
6. Other Works	1647	5.20
7. Ports	360	1.14
8. Road and Water Transport	2150	6.79
9. Forest	397	1.25
10. Housing and Urban Development	206	0.65
11. Other Economic Services	236	0.75
Total	31644	100.00
B. Non-Development Schemes:		
1. Government Trading	..	..
2. Miscellaneous*	..	..
Total	..	..
C. Total Capital Expenditure (A+B)	31644	100.00

*Appropriation to the contingent fund compensation to land holders.

**TRENDS IN CAPITAL OUTLAY ON DEVELOPMENT AND NON-DEVELOPMENT SERVICES
1983-84 To 1991-92**

Capital outlay (outside revenue account) during 1991-92 is 52% higher than that of 1983-84.

Outlay during 1991-92 on (1) Irrigation schemes show: an increase of 29.69 % (2) Industries shows an increase of 311.62% and (3) Public Works shows an increase of 164.87% over the year 1983-84.

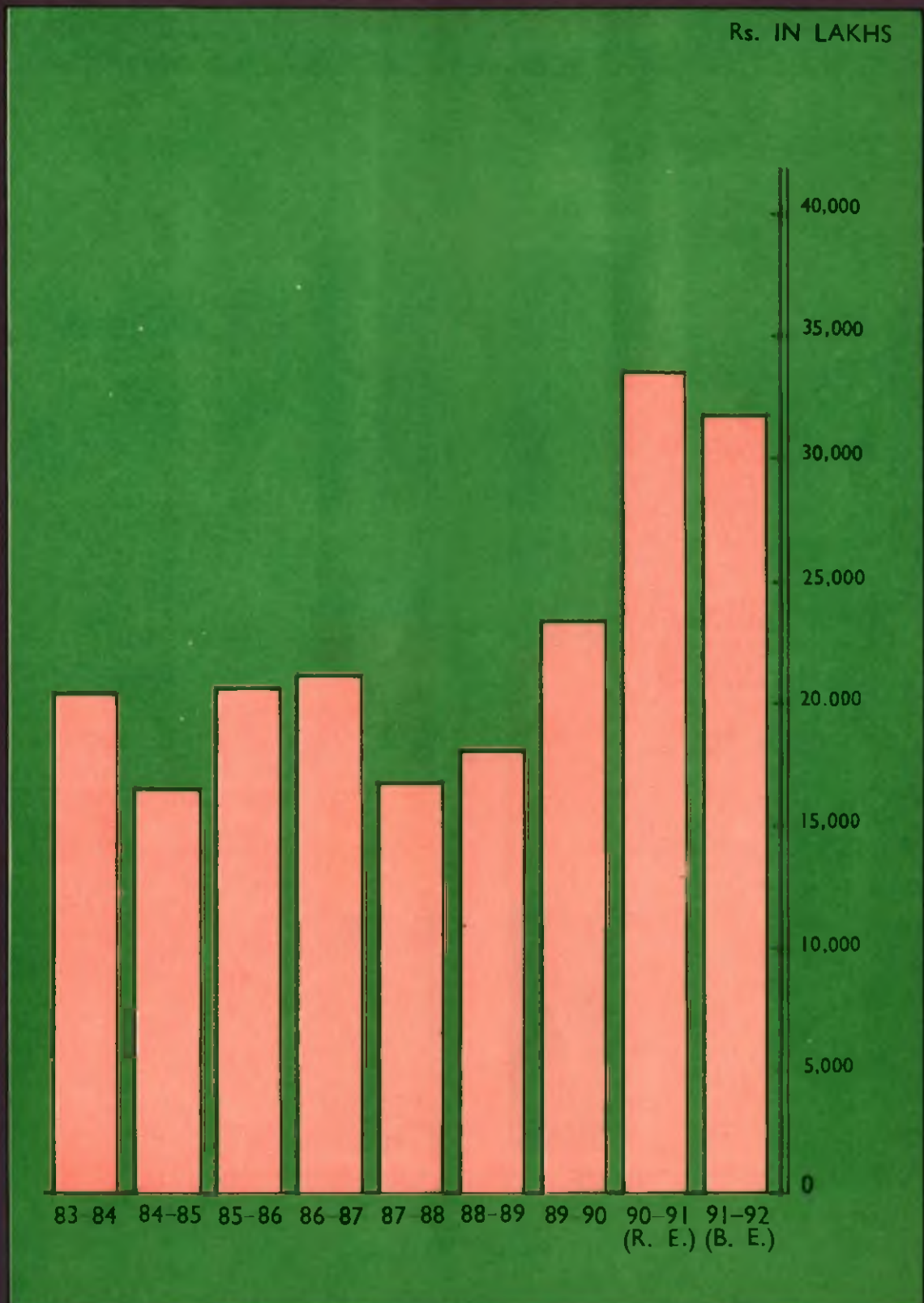
TABLE—25
TRENDS IN CAPITAL OUTLAY (1983-84 TO 1991-92)

	(Rs. in lakhs)									
	1983-84 Accounts	1984-85 Accounts	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Revised Estimate	1991-92 Budget Estimate	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
A. Development Schemes	20323	16417	20582	21104	16740	18029	23229	33586	31644	
(i) Irrigation	6517	6908	7039	6055	5261	6164	8643	7724	8452	
percentage to total (Item A)	32.07	42.08	34.20	28.69	31.43	34.19	37.21	23.00	26.71	
(ii) Public Health	7204	2628	1987	2622	2017	1281	1134	5289	1480	
Percentage to total (Item A)	35.45	16.00	9.65	12.42	12.05	7.10	4.88	15.75	4.68	
(iii) Agriculture	962	1051	1348	1959	619	1343	2005	4150	5411	
Percentage to total (Item A)	4.73	6.40	6.55	9.28	3.71	7.45	8.63	12.36	17.10	
(iv) Industries	1325	919	2464	1713	1749	2435	3385	5018	5454	
Percentage to total (Item A)	6.52	5.59	11.97	8.12	10.46	13.50	14.57	14.94	17.24	
v Public Works	2209	2473	5222	6256	5299	4597	5131	5201	5851	
Percentage to total (Item A)	10.87	15.07	25.37	29.65	31.66	25.50	22.09	15.48	18.49	
(vi) Other Works*	1222	1644	1129	1069	612	640	920	2167	1647	
Percentage to total (Item A)	6.01	10.01	5.49	5.07	3.65	3.55	3.96	6.45	5.20	
(vii) Ports	155	112	215	217	164	236	274	308	360	
Percentage to total (Item A)	0.76	0.68	1.04	1.03	0.98	1.31	1.18	0.92	1.14	
(viii) Road and Water Transport	430	369	320	440	499	701	776	2692	2150	
Percentage to total (Item A)	2.12	2.26	1.56	2.03	2.98	3.89	3.34	8.01	6.79	
(ix) Forests	152	173	379	53	84	86	261	432	397	
Percentage to total (Item A)	0.75	1.06	1.84	0.25	0.51	0.48	1.12	1.29	1.25	
(x) Housing and Urban Development	144	135	397	580	306	380	501	325	206	
Percentage to total (Item A)	0.71	0.82	1.93	2.75	1.83	2.11	2.16	0.97	0.65	
(xi) Other Sect. Eco. Services	3	5	82	140	130	166	199	280	236	
Percentage to total (Item A)	0.01	0.03	0.40	0.66	0.55	0.92	0.86	0.83	0.75	
B. Non-Development Schemes	490	287	..	..	..	..	..	..	..
(i) Government Trading	2	100	..	..	..	..	..	..	..
(ii) Miscellaneous**	488	187	..	..	..	..	..	..	..
C. Total Capital Expenditure (A+B)	20813	16704	20582	21104	16740	18029	23229	33586	31644	
Index	100	80	99	101	80	87	112	161	152	

*Includes Social and other works.

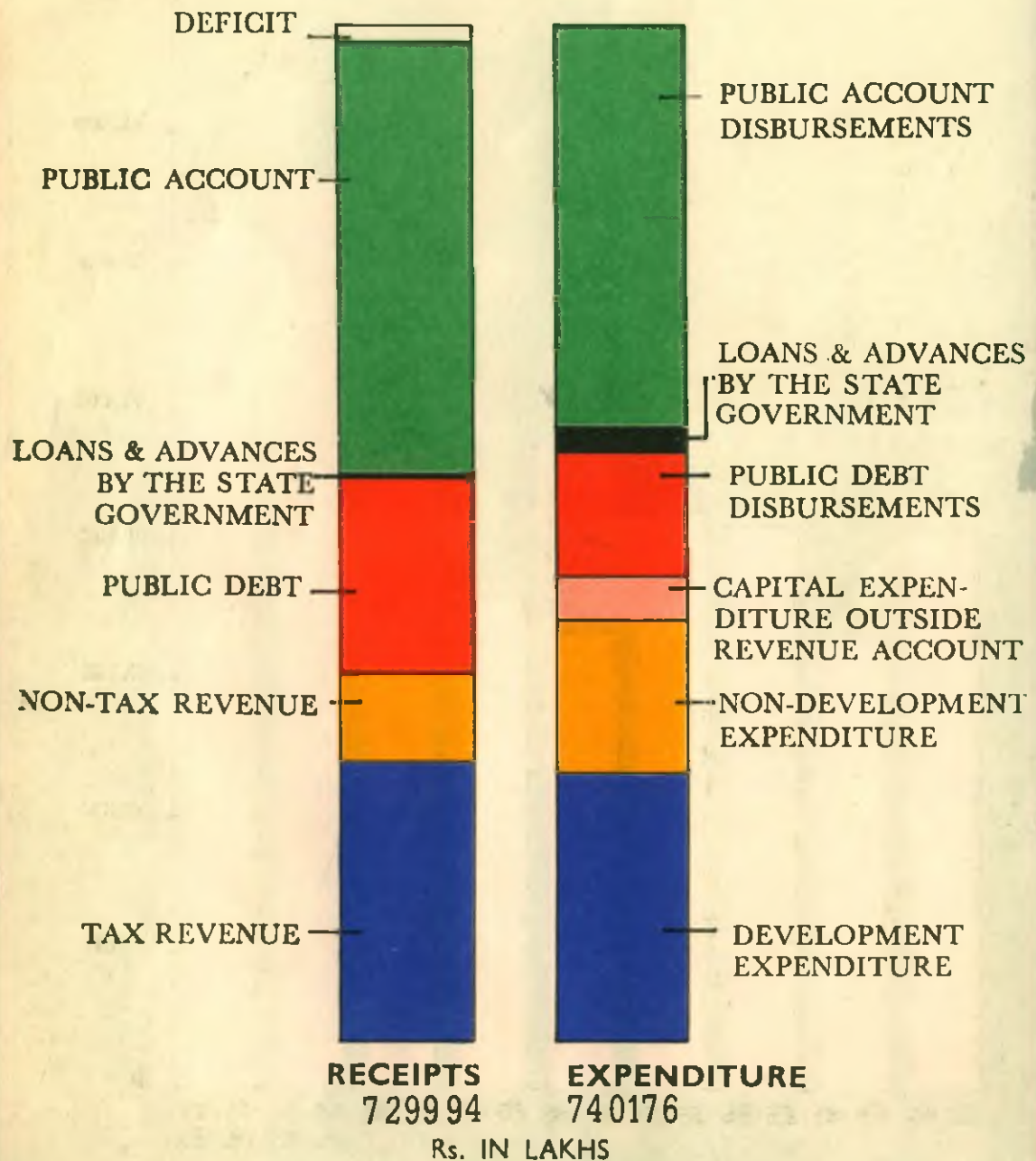
**Appropriation to the Contingency Fund etc.

TRENDS IN CAPITAL OUTLAY DEVELOPMENT SCHEMES



THE OVERALL BUDGETARY POSITION - 1991-92

BUDGET ESTIMATE



OVERALL POSITION OF REVENUE AND CAPITAL BUDGET 1991-92
(BUDGET ESTIMATE)

The Budgetary transactions under the various heads of account—Revenue, Capital and Debt Heads—would result in an overall deficit of Rs. 10182 lakhs during the fiscal year 1991-92. The details of budgetary transactions are given below:

TABLE—26
OVERALL BUDGETARY POSITION 1991-92 (B.E.)

(Rs. in lakhs)

<i>Details of receipts</i>	<i>Receipts</i>	<i>Expenditure</i>	<i>Details of Expenditure</i>
I. Revenue Account	269036	308950	I. Revenue Account
(i) Tax Revenue	203942	197707	(i) Development Expenditure
(ii) Non-tax Revenue	65094	111243	(ii) Non-Development Expenditure
II. Capital Account	460958	431226	II. Capital Account
(i) Public Debt*	142573	31644	(i) Capital Expenditure outside Revenue Account
(ii) Loans and Advances by the State Government	1729	92427	(ii) *Public Debts—Disbursements
(ii) Public Accounts**	316556	16692	(iii) Loans and Advances by the State Government
(iv) Contingency Fund	100	290363	(iv) **Public Account—Disbursement
		100	(v) Contingency Fund
III. Total Receipts	729994	740176	III. Total Expenditure
Deficit (—) or	—10182		
Surplus (+)			

*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 1983-84

(Rs. in lakhs)

	1983-84 Accounts	1984-85 Accounts	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Revised Estimate	1991-92 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
A. Opening Cash Balance	+3090.35	+2754.97	+3240.36	+6362.59	-949.37	+2259.23	-522.31	-6975.71	-5225.23
B. Consolidated Fund (Net)	-5964.18	-2463.14	-4105.50	-23481.46	-18945.66	-17702.84	-23609.81	-29551.83	-36375.30
(i) Revenue Account (Net)	-5817.40	-1367.28	-7416.59	-15223.44	-19458.51	-16394.22	-25044.38	-32127.06	-39913.80
(ii) Capital Expenditure (Net)	-20813.07	-16704.61	-20581.78	-21104.45	-16739.76	-18028.93	-23229.48	-33586.06	-31644.13
(iii) Public Debt (Net)	+24667.10	+20763.76	+28125.77	+20596.26	+25862.42	+23510.11	+36842.98	+48705.46	+50145.88
(iv) Loans and Advances by the State Government (Net)	-3300.07	-5155.01	-4232.90	-7749.83	-8609.81	-6789.80	-12178.93	-12544.17	-14963.25
(v) Inter-State Settlement (Net)	-0.74	..	..	..	..	..	..	..	..
(vi) Appropriation to con- tingency Fund	-700.00	..	..	..	..	..	..	..	..
C. Contingency Fund (Net)	+840.48	+136.20	+39.25	..	-2.72	-335.32	-42.77	..	-
D. Public Account (Net)	+4788.31	+2812.33	+7188.48	+16169.50	+22156.98	+15256.62	+24385.40	+31302.31	+26193.45
E. Total Budgetary Transaction (Net) (B + C + D)	-335.39	+485.39	+3122.23	-7311.96	+3208.60	-2781.54	+732.82	+1750.48	-10181.85
F. Closing Cash Balance (A+E)	+2754.97	+3240.36	+6362.59	-949.37	+2259.23	-522.31	+210.51	-5225.23	-15407.08

The Closing Balance of 1990-91 is as per the accounts kept by the Accountant General whereas the Opening Balance 1990-91 (R.E) is as per the R.B.I. Account.

PART II
SUBSIDIARY TABLES ON THE KERALA STATE
BUDGET 1991-92
(BUDGET ESTIMATE)

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TABLE—28

PER CAPITA STATE TAX REVENUE

(Rs.)

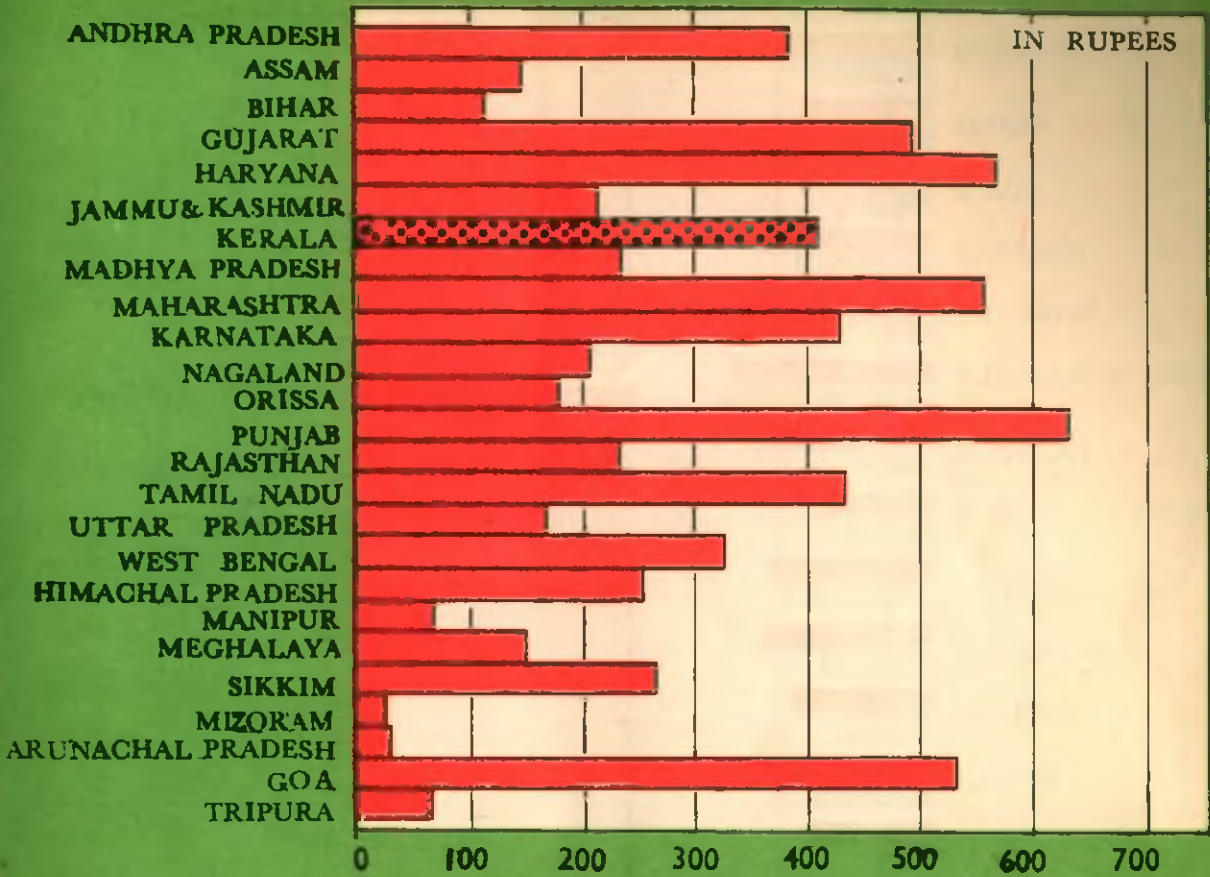
Sl. No.	States	1980-81 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Revised Estimate	1989-90 Budget Estimate	Index of 1987-88 over 1980-81
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Andhra Pradesh	109	259	302	354	384	277
2	Assam	33	107	108	113	147	327
3	Bihar	40	81	89	107	114	223
4	Gujarat	133	328	395	439	493	297
5	Haryana	182	370	435	509	568	239
6	Jammu and Kashmir	63	171	179	196	213	284
7	Kerala	132	286	325	377	410	246
8	Madhya Pradesh	74	163	186	217	233	251
9	Maharashtra	180	392	451	508	556	251
10	Karnataka	128	284	333	394	429	260
11	Nagaland	56	133	149	194	205	266
12	Orissa	50	114	131	158	175	262
13	Punjab	209	425	484	512	633	232
14	Rajasthan	68	162	190	210	234	279
15	Tamil Nadu	132	327	328	365	434	248
16	Uttar Pradesh	58	121	157	153	168	271
17	West Bengal	94	197	235	269	328	250
18	Himachal Pradesh	80	193	215	234	253	269
19	Manipur	18	54	69	71	71	383
20	Meghalaya	37	111	123	156	150	332
21	Sikkim	82	171	280	283	264	341
22	Mizoram	..	7	62	22	28	•
23	Arunachal Pradesh	..	20	27	32	31	•
24	Goa	..	466	408	482	532	•
25	Tripura	..	..	57	63	71	•
State Average		97	214	247	277	309	255

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

Source :—Based on the data given in the report on Currency and Finance 1988-89 of R.B.I.

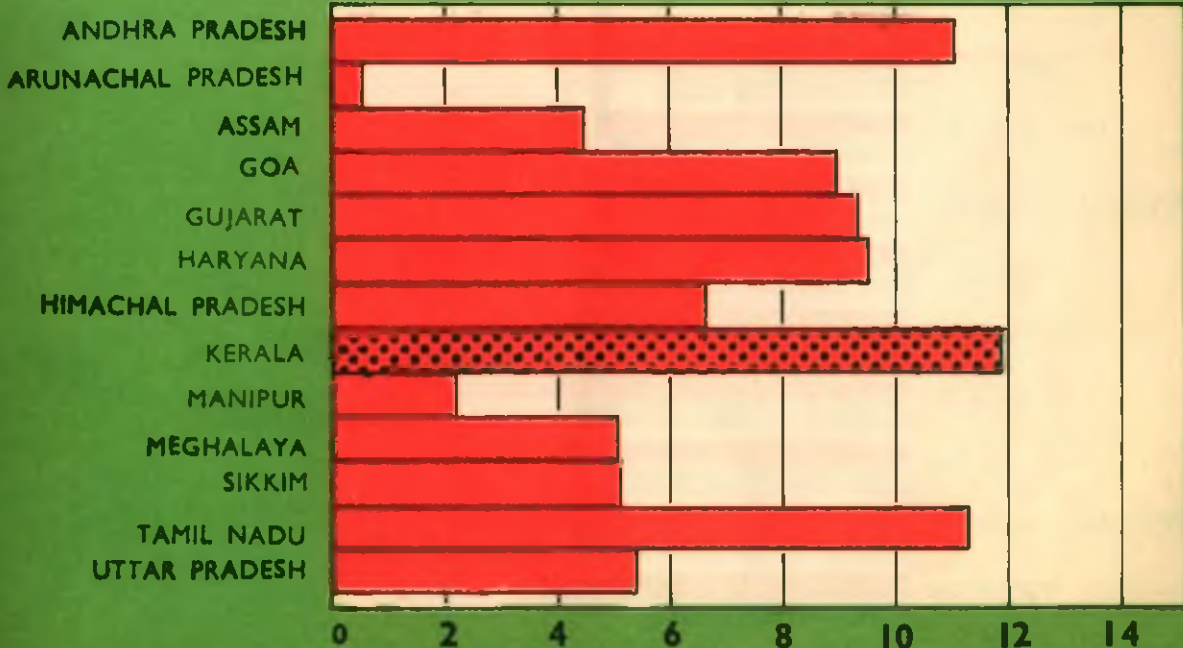
PER CAPITA STATE TAX REVENUE, 1989-90

BUDGET ESTIMATE

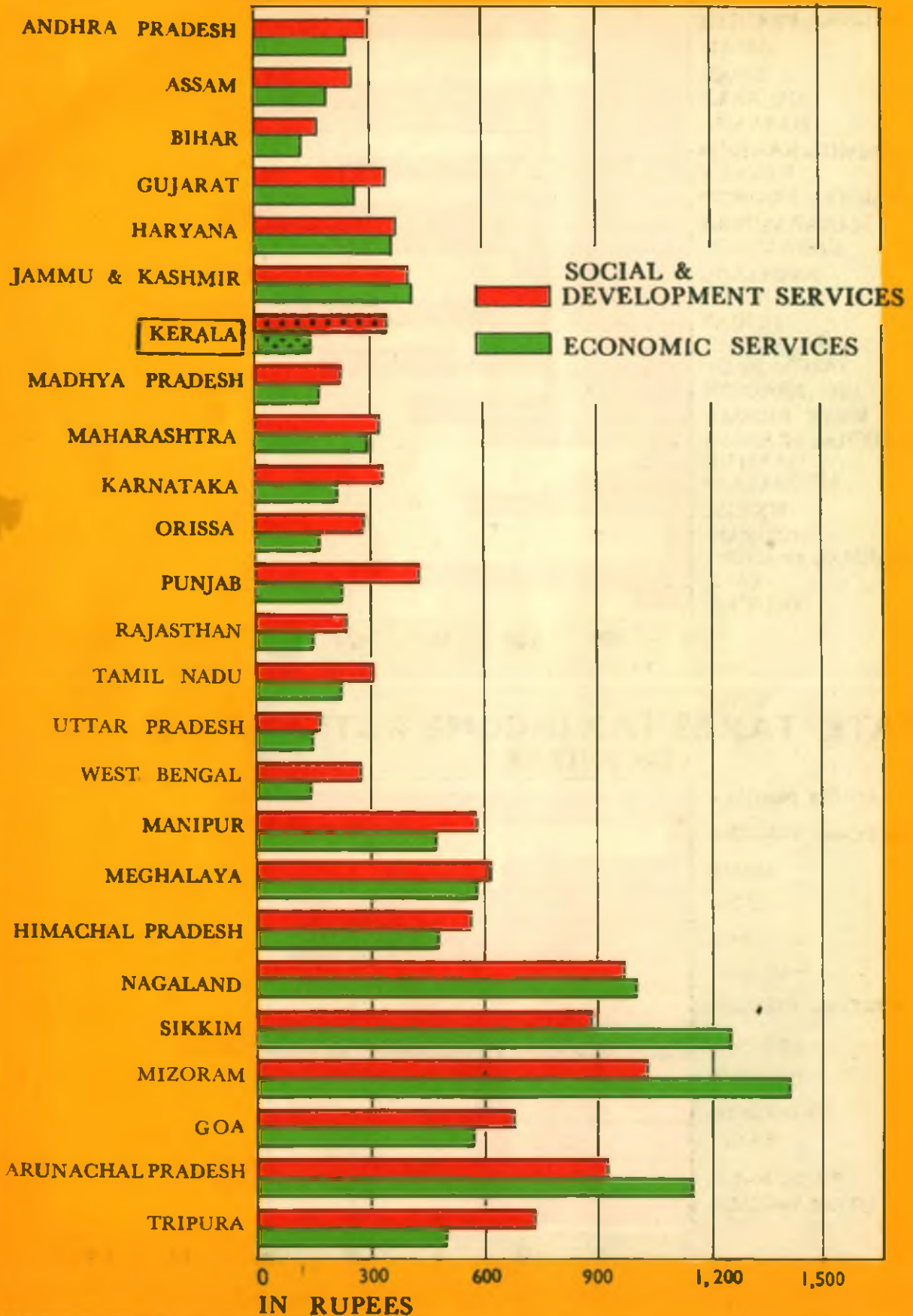


STATE TAXES TAX INCOME RATIO, 1986-87

PERCENTAGE



PER CAPITA EXPENDITURE 1989-90 BUDGET ESTIMATE



TABLE—29
STATE TAXES—TAX INCOME RATIO (IN PERCENTAGE)

Sl. No.	States	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	Index of 1986-87 over 80-81
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Andhra Pradesh	8.31	8.38	9.30	8.71	10.25	11.17	11.05	133
2	Arunachal Pradesh*	..	..	..	..	..	..	0.53	..
3	Assam	2.66	3.17	3.38	3.60	4.65	4.92	4.48	168
4	Goa*	..	..	..	..	..	..	8.91	..
5	Gujarat	8.13	8.64	9.76	8.66	9.21	10.36	9.37	115
6	Haryana	6.12	8.52	8.66	8.25	8.71	9.13	9.54	156
7	Himachal Pradesh*	..	..	..	..	..	..	6.58	..
8	Kerala	10.06	9.99	10.30	10.31	11.03	12.34	11.92	118
9	Manipur*	..	..	..	..	..	..	2.16	..
10	Meghalaya*	..	..	..	..	..	..	5.02	..
11	Sikkim*	..	..	..	..	..	..	5.06	..
12	Tamil Nadu	10.40	12.49	14.71	12.34	11.87	11.79	11.34	109
13	Uttar Pradesh	4.54	5.51	5.54	5.36	5.35	5.29	5.41	119

* 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		
		1970-71 to 1985-86	1980-81 to 1986-87	
1	Andhra Pradesh	2.30	1.82	<p>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.</p> $\frac{(Ti-To)Yo}{(Yi-Yo)To} \quad \text{OR} \quad \frac{Ti-To}{Yo}$ <p>Where Ti—Tax receipts in the last year of the period To—Tax receipts in the first year of the period</p> <p>Yo—State income (in current prices) of the first year of the period.</p> <p>And Yi—State income (in current prices) of the last year of the period</p>
2	Assam	1.39	2.06	
3	Gujarat	2.36	1.32	
4	Haryana	1.91	1.46	
5	Himachal Pradesh	..	1.74	
6	Kerala	2.58	1.63	
7	Manipur	..	2.89	
8	Meghalaya	..	2.24	
9	Uttar Pradesh	1.55	1.47	

Source: Based on the data given in:

- (1) Report on currency and finance of 1987-88 of R.B.I.
- (2) Estimates of State Domestic products 1989 by Central Statistical organisation, New Delhi.

TABLE—31

PER CAPITA EXPENDITURE ON SOCIAL AND ECONOMIC SERVICES

(Rs. in lakhs)

Sl.No.	States	1986-87	(Accounts)	1987-88	(Accounts)	1988-89	(Revised Estimate)	1989-90	(Budget Estimate)
		Social and developmental Services	Economic Services	Social and developmental Services	Economic Services	Social and developmental Services	Economic Services	Social and developmental Services	Economic Services
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Andhra Pradesh	235	173	247	176	270	263	300	244
2.	Assam	212	136	246	154	251	153	254	185
3.	Bihar	119	88	157	95	149	104	163	120
4.	Gujarat	252	234	311	306	331	304	339	262
5.	Haryana	211	230	293	315	352	328	366	358
6.	Jammu and Kashmir	325	305	388	473	470	394	398	412
7.	Kerala	272	116	287	119	317	126	340	144
8.	Madhya Pradesh	164	138	203	163	224	180	224	166
9.	Maharashtra	252	198	278	263	326	308	321	295
10.	Karnataka	218	152	270	170	294	180	330	214
11.	Orissa	174	115	199	127	244	152	284	161
12.	Punjab	240	169	374	255	512	224	425	225
13.	Rajasthan	169	161	224	245	234	196	236	150
14.	Tamil Nadu	218	156	264	204	280	212	306	223
15.	Uttar Pradesh	122	109	140	120	160	140	164	149
16.	West Bengal	199	100	218	112	245	135	275	142
17.	Manipur	468	339	467	417	661	497	581	468
18.	Meghalaya	305	372	357	473	526	537	606	580
19.	Himachal Pradesh	392	315	493	433	644	447	562	473
20.	Nagaland	802	891	1037	1150	1032	1246	970	1102
21.	Sikkim	636	1078	952	1086	1049	1268	881	1249
22.	Mizoram	224	292	1471	1469	1293	1615	1133	1399
23.	Goa	511	496	512	403	699	536	678	570
24.	Arunachal Pradesh	551	973	888	1047	966	1093	922	1147
25.	Tripura	..	..	533	383	713	473	727	495
All State Average		192	147	230	180	257	198	267	198

Source: Report on currency and finance 1988-89 of R. B. I.

TABLE—32

STATES OWN TAX REVENUE AS PERCENTAGE OF STATES TOTAL REVENUE

(Rs. in lakhs)

Sl. No.	States	1986-87			1987-88			1988-89			1989-90		Budget Estimate %
		States own tax revenue	States total revenue	%	States own tax revenue	States total revenue	%	States own tax revenue	States total revenue	%	States own tax revenue	States total revenue	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1.	Andhra Pradesh	155933	305605	51.02	181879	347813	52.29	217203	427187	50.84	239933	453917	52.86
2.	Assam	24503	120995	20.25	24923	124108	20.08	26643	133591	19.94	35395	153006	22.70
3.	Bihar	64566	258840	24.94	70882	296869	23.88	87817	344366	25.50	95388	377886	25.24
4.	Gujarat	126421	215972	58.54	152557	280647	54.36	172385	308622	55.86	196995	327098	60.23
5.	Haryana	56586	113018	50.07	66440	130384	50.96	79488	145885	54.49	90467	167002	54.17
6.	Himachal Pradesh	9240	53383	17.31	10328	64981	15.89	11465	79043	14.51	12558	82342	15.25
7.	Jammu and Kashmir	11830	69473	17.03	12329	75399	16.35	13816	90176	15.32	15311	99506	15.39
8.	Kerala	81389	150253	54.17	92522	158609	58.33	109193	188749	57.85	120441	209757	57.42
9.	Madhya Pradesh	97387	256742	37.93	111513	299424	37.24	132184	347448	38.04	144807	373794	38.74
10.	Maharashtra	279184	497823	56.08	321904	557821	57.71	367672	612440	60.03	408615	698859	58.47
11.	Meghalaya	1774	21466	8.26	1961	25645	7.65	2550	30460	8.37	2499	31658	7.89
12.	Karnataka	120598	228412	52.80	141466	255689	55.33	170328	300082	56.76	189045	344725	54.84
13.	Nagaland	1334	29732	4.49	1492	35092	4.25	1996	39511	5.05	2190	33172	6.60
14.	Orissa	33784	122822	27.51	38674	133308	29.01	47611	176353	27.00	53614	184144	29.12
15.	Punjab	80317	129250	62.14	91589	140353	65.21	98099	171402	57.23	122943	198671	61.88
16.	Rajasthan	65585	180654	36.30	77246	218308	35.38	87581	234021	37.42	99810	254268	39.25
17.	Tamil Nadu	175706	287931	61.02	176196	309189	56.99	198824	334148	59.50	239290	392243	61.01
18.	Uttar Pradesh	152860	417164	36.64	198866	533193	37.30	198015	547554	36.16	220901	622573	35.48
19.	West Bengal	121892	251017	48.56	144856	291219	49.74	169282	330693	51.19	210212	384029	54.74
20.	Manipur	914	24832	3.68	1147	28703	4.00	1175	34327	3.42	1243	34353	3.62
21.	Sikkim	682	11335	6.02	1120	12640	8.86	1159	14685	7.89	1136	13941	8.15
22.	Mizoram	39	6777	0.58	392	19377	2.02	142	29836	0.48	190	27048	0.70
23.	Arunachal Pradesh	160	21157	0.76	206	29635	0.70	243	30675	0.79	247	33173	0.74
24.	Goa	6059	17091	35.45	5146	16098	31.97	6212	20098	30.91	7019	21356	32.87
25.	Tripura	..	..	..	1357	31419	4.32	1554	38282	4.06	1767	43542	4.06
	Total	1668743	3791744	44	1926991	4416023	43.64	2202637	5009634	43.97	2512016	5564965	45.14

Source: Report on currency and Finance 1988-89 of R. B. I.

TABLE—33

STATES OWN TAX REVENUE AS PERCENTAGE OF TOTAL TAX REVENUE

(Rs. in lakhs)

Sl.No.	States	1986-87 Accounts			1987-88 Accounts			1988-89 Revised Estimate			1989-90 Budget Estimate		
		States tax revenue	Total tax revenue	%	States tax revenue	Total tax revenue	%	State tax revenue	Total tax revenue	%	States tax revenue	Total tax revenue	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1.	Andhra Pradesh	155933	221642	70.35	181879	255088	71.30	217203	299114	72.62	239933	326773	73.43
2.	Assam	24503	54478	44.98	24923	58763	42.41	26643	63282	42.10	35395	78434	45.13
3.	Bihar	64566	161211	40.05	70882	178606	39.69	87817	208392	42.14	95388	234814	40.62
4.	Gujarat	126421	138742	91.12	152557	188619	80.88	172385	211922	81.34	196995	239888	82.12
5.	Haryana	56586	66307	85.34	66440	77192	8607	79488	91652	86.73	90467	104344	86.70
6.	Himachal Pradesh	9240	21382	43.21	10328	24586	42.01	11465	29103	39.39	12558	27623	45.46
7.	Jammu & Kashmir	11830	28875	40.97	12329	29768	41.42	13816	36662	37.68	15311	39781	38.49
8.	Kerala	81389	115309	70.58	92522	121455	76.18	109193	146692	74.44	120441	161401	74.62
9.	Madhya Pradesh	97387	164144	59.33	111513	185936	59.97	132184	214653	61.58	144807	241015	60.08
10.	Maharashtra	279184	338455	82.49	321904	388629	82.83	367672	440988	83.37	408615	497066	82.21
11.	Meghalaya	1774	7301	24.30	1961	8490	23.10	2550	10797	23.62	2499	8914	28.04
12.	Karnataka	120598	160971	74.92	141466	186577	75.82	170328	220195	77.35	189045	248220	76.16
13.	Nagaland	1334	8553	15.60	1492	9108	16.38	1996	13366	1493	2190	9895	22.13
14.	Orissa	33784	75223	44.91	38674	78888	49.02	47611	90865	5240	53614	106107	50.53
15.	Punjab	80317	95027	84.52	91589	107152	85.48	98099	115177	8517	122943	142035	86.56
16.	Rajasthan	65585	102374	64.06	77246	118279	65.31	87581	133073	65.81	99810	160504	62.19
17.	Tamil Nadu	175706	234213	70.02	176196	241586	72.93	198824	271116	73.34	239290	327837	72.99
18.	Uttar Pradesh	152860	295621	51.71	198866	377545	52.67	198015	376125	52.65	220901	428456	51.56
19.	West Bengal	121892	189718	64.25	144856	217728	66.53	169282	244698	69.18	210212	299962	70.08
20.	Manipur	914	7811	11.70	1147	9398	12.20	1175	11375	10.33	1243	9058	13.72
21.	Sikkim	682	2358	28.92	1120	2647	42.31	1159	3288	35.25	1136	2604	43.63
22.	Mizoram	39	39	100.00	392	6925	5.66	142	8698	1.63	190	8025	2.37
23.	Arunachal Pradesh	160	738	21.68	206	7696	2.68	243	8461	2.87	247	7060	3.50
24.	Goa	6059	6059	100.00	5146	7941	64.80	6212	9865	62.97	7019	9633	72.86
25.	Eripura	..	..	..	1357	11024	12.31	1554	13611	11.42	1767	12208	14.47
Total		1668743	2496551	66.84	1926991	2899626	66.46	22022637	3273170	67.29	2510261	3731657	67.32

Source: Report on Currency and Finance 1988-89 of R. B. I.

TABLE—34
TAX REVENUE OF THE STATES LEVIED AND COLLECTED

(Rs. in lakhs)

Sl.No.	States	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Revised Estimate	1989-90 Budget Estimate	% increase in 1989-90 over 1985-86 Budget Estimate	Share of each State in total 1987-88 Accounts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Andhra Pradesh	143861	155933	181879	217203	239933	66	9.44
2	Assam	23501	24503	24932	26643	35395	135	1.29
3	Bihar	57550	64566	70882	87817	95388	80	3.68
4	Gujarat	107500	126421	152557	172385	196995	78	7.92
5	Haryana	50171	56586	66440	79488	90467	60	3.45
6	Himachal Pradesh	7365	9240	10328	11465	12558	70	0.54
7	Jammu & Kashmir	10345	11830	12329	13816	15311	70	0.64
8	Kerala	73050	81389	92522	109193	120441	82	4.80
9	Madhya Pradesh	83133	97387	111513	132184	144807	64	5.78
10	Maharashtra	237715	279184	321904	367672	408615	85	16.70
11	Meghalaya	1492	1774	1961	2550	2499	172	0.10
12	Karnataka	107557	120598	141466	170328	89045	69	7.34
13	Nagaland	948	1334	1492	1996	2190	134	0.08
14	Orissa	28591	33784	38674	47611	53614	57	2.01
15	Punjab	67023	80317	91589	98099	122943	83	4.75
16	Rajasthan	56595	65585	77246	87581	99810	70	4.01
17	Tamil Nadu	154753	175706	176196	198824	239290	58	9.14
18	Uttar Pradesh	129140	152860	198866	198015	220901	85	10.32
19	West Bengal	112373	121892	144856	169282	210212	91	7.52
20	Manipur	703	914	1147	1175	1243	127	0.06
21	Sikkim	571	68	1120	1159	1136	166	0.06
22	Mizoram	..	..	392	142	190	£	0.02
23	Arunachal Pradesh	..	..	206	243	247	£	0.01
24	Goa	..	..	5146	6212	7019	£	0.27
25	Tripura	..	..	1357	1554	1767	128	0.07
Total		1455093	1662485	1926991	2202637	2512016	76	100

Source: Report on Currency and Finance 1988-89 of R.B.I.

£ % 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	1986-87 Accounts			1987-88 Accounts			1988-89 Revised Estimates			1989-90 Budget Estimate		
		Share in Central taxes	Total Revenue	%	Share in Central taxes	Total Revenue	%	Share in Central taxes	Total Revenue	%	Share in Central taxes	Total Revenue	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	Andhra Pradesh	65709	305605	21.50	73209	347813	21.05	81911	427187	19.17	86840	453917	19.13
2	Assam	29975	120995	24.77	33840	124108	27.27	36639	133591	27.43	43039	155906	27.61
3	Bihar	96645	258840	37.34	107724	296869	36.29	120575	344366	35.01	139426	377888	36.90
4	Gujarat	12321	215972	5.70	36062	280647	12.85	39537	308622	12.81	42893	327098	13.11
5	Haryana	9721	113018	8.60	10752	130384	8.25	12164	145885	8.34	13877	167002	8.31
6	Himachal Pradesh	12142	53383	22.75	14258	64981	21.94	17638	79043	22.31	15065	82342	18.30
7	Jammu & Kashmir	17045	69473	24.53	17439	75399	23.13	22846	90176	25.33	24470	99506	24.59
8	Kerala	33920	150253	22.58	28933	158609	18.24	37499	188749	19.87	40960	209757	19.53
9	Madhya Pradesh	66757	256742	26.00	74423	299424	24.86	82469	347448	23.74	96208	373791	25.74
10	Maharashtra	59271	497823	11.91	66725	557821	11.96	73316	612440	11.97	88451	698859	12.66
11	Meghalaya	5527	21466	25.75	6529	25645	25.46	8247	30460	27.07	6415	31658	20.26
12	Karnataka	40373	228412	17.68	45111	255689	17.64	49867	300082	16.62	59175	344725	17.17
13	Nagaland	7219	29732	24.28	7616	35092	21.70	11370	39511	28.78	7705	33172	23.23
14	Orissa	41439	122822	33.74	40214	133308	30.17	43254	176353	24.53	52493	184144	28.51
15	Punjab	14710	129250	11.38	15563	140453	11.08	17078	171402	9.96	19092	198671	9.61
16	Rajasthan	36789	180654	20.36	41033	218308	18.80	45492	234021	19.44	60694	254268	23.87
17	Tamil Nadu	58507	287931	20.32	65390	309189	21.15	72292	334148	21.63	88547	392243	22.58
18	Uttar Pradesh	142761	417164	34.22	178679	533193	33.51	178110	547554	32.53	207555	622573	33.34
19	West Bengal	67826	251017	27.02	72872	291219	25.02	75416	330693	22.81	89750	384029	23.37
20	Manipur	6897	24832	27.77	8251	28703	28.75	10200	34327	29.71	7815	34353	22.75
21	Goa	..	17091	..	2795	16098	17.36	3653	20098	18.18	2614	21356	12.24
22	Sikkim	1676	11335	14.79	1527	12640	12.08	2129	14685	14.50	1468	13941	10.53
23	Mizoram	..	6777	..	6533	19377	33.72	8556	29836	28.68	7835	27048	28.97
24	Arunachal Pradesh	578	21157	2.73	7490	29635	25.27	8218	30675	26.79	6813	33173	20.54
25	Tripura	..	..	..	9667	31419	30.77	12057	38282	31.50	10441	43542	23.98
Total		827808	3791744	21.83	972635	4416023	22.03	1070533	5009634	21.37	1219641	5564965	21.92

Source: Report on Currency and Finance 1988-89 of R.B.I.

TABLE-36

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

Sl.No.	States	1981-82		1982-83		1983-84		1984-85		1985-86		1986-87	
		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	0.08	0.09	0.09	0.35	0.09	0.10	0.14	0.64	0.16	0.34	0.16	0.33
2	Assam	0.03	0.06	0.03	0.05	0.04	0.06	0.08	1.69	0.10	0.72	0.10	0.12
3	Gujarat	0.90	0.90	0.10	0.61	0.09	0.07	0.12	0.27	0.13	0.15	0.10	0.02
4	Haryana	0.09	0.14	0.09	0.10	0.08	0.05	0.11	0.12	0.11	0.10	0.11	0.23
5	Himachal Pradesh	..	..	..	..	..	..	..	..	..	..	0.15	0.22
6	Kerala	0.10	0.16	0.10	0.11	0.10	0.11	0.15	0.28	0.16	0.41	0.17	0.24
7	Manipur	..	..	..	..	..	..	..	..	..	..	0.18	0.43
8	Meghalaya	..	..	..	..	..	..	..	..	..	..	0.21	0.28
9	Sikkim	..	..	..	..	..	..	..	..	..	..	0.18	0.28
10	Tamil Nadu	0.10	0.21	0.14	1.30	0.12	0.10	0.16	0.13	0.16	0.16	0.15	0.18
11	Uttar Pradesh	0.06	0.24	0.06	0.06	0.05	0.04	0.10	0.23	0.10	0.14	0.10	0.14

Note: A.P.—Average Propensity = 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 —tax receipts on the current year

T_o —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 1986-87 & 1987-88 of R.B.I.

(2) Estimates of State Domestic Products by Central Statistical Organisation, New Delhi.

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

Per capita development expenditure under revenue account in Kerala 1989-90 (Budget Estimate is 128% higher than that of 1982-83 while the average for all States shows an increase of 79% during the same period. In Kerala it is higher than the average for all States during 1989-90 (B.E.)

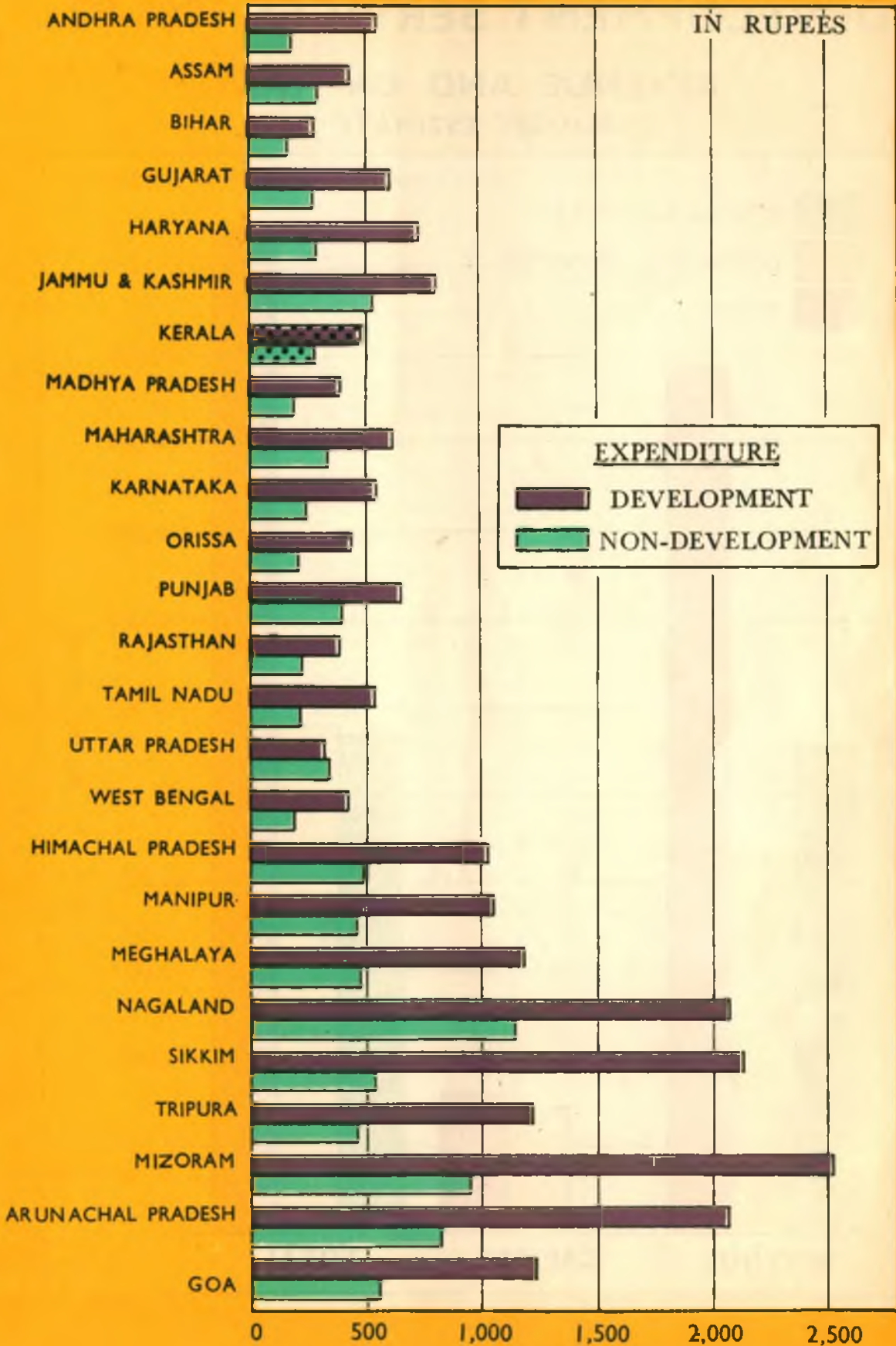
TABLE—37

States	(Rs.)							
	1982-83 Accounts	1983-84 Accounts	1984-85 Accounts	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Revised Estimate	1989-90t Budgete Estima
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Andhra Pradesh	196	274	320	349	408	423	533	544
Assam	155	233	264	288	348	400	404	439
Bihar	134	134	151	190	207	253	253	283
Gujarat	268	302	348	389	487	616	635	601
Haryana	313	333	384	413	442	608	681	724
Jammu & Kashmir	348	444	528	591	631	861	864	810
Kerala	212	261	290	372	388	405	443	484
Index—Kerala	100	124	137	175	183	191	209	228
Madhya Pradesh	177	217	241	265	302	366	403	390
Maharashtra	260	317	366	428	450	541	634	616
Karnataka	219	242	300	338	370	440	475	544
Orissa	229	197	222	245	290	326	396	445
Punjab	267	328	336	416	409	630	736	650
Rajasthan	183	204	227	263	329	469	430	386
Tamil Nadu	239	280	314	336	374	469	493	528
Uttar Pradesh	142	164	187	209	231	259	300	313
West Bengal	198	210	253	257	300	329	379	417
Himachal Pradesh	432	458	521	638	707	925	1092	1034
Manipur	400	490	556	669	807	884	1158	1049
Meghalaya	404	480	574	606	678	830	1063	1186
Nagaland	939	1256	1180	1318	1693	2187	2278	2072
Sikkim	848	1079	1296	1564	1714	2037	2317	2130
Tripura	351	424	487	629	N.A.	917	1186	1221
Mizoram	..	..	..	..	516	2940	2908	2531
Arunachal Pradesh	..	..	..	..	1523	1935	2059	2069
Goa	..	..	..	..	1006	915	1235	1247
All State—Average	260	232	270	306	343	410	454	465
Index	100	89	104	118	132	158	175	179

Source: Based on the data given in 'Report on Currency & Finance 1988-89 of R.B.I.
N.A. Not available

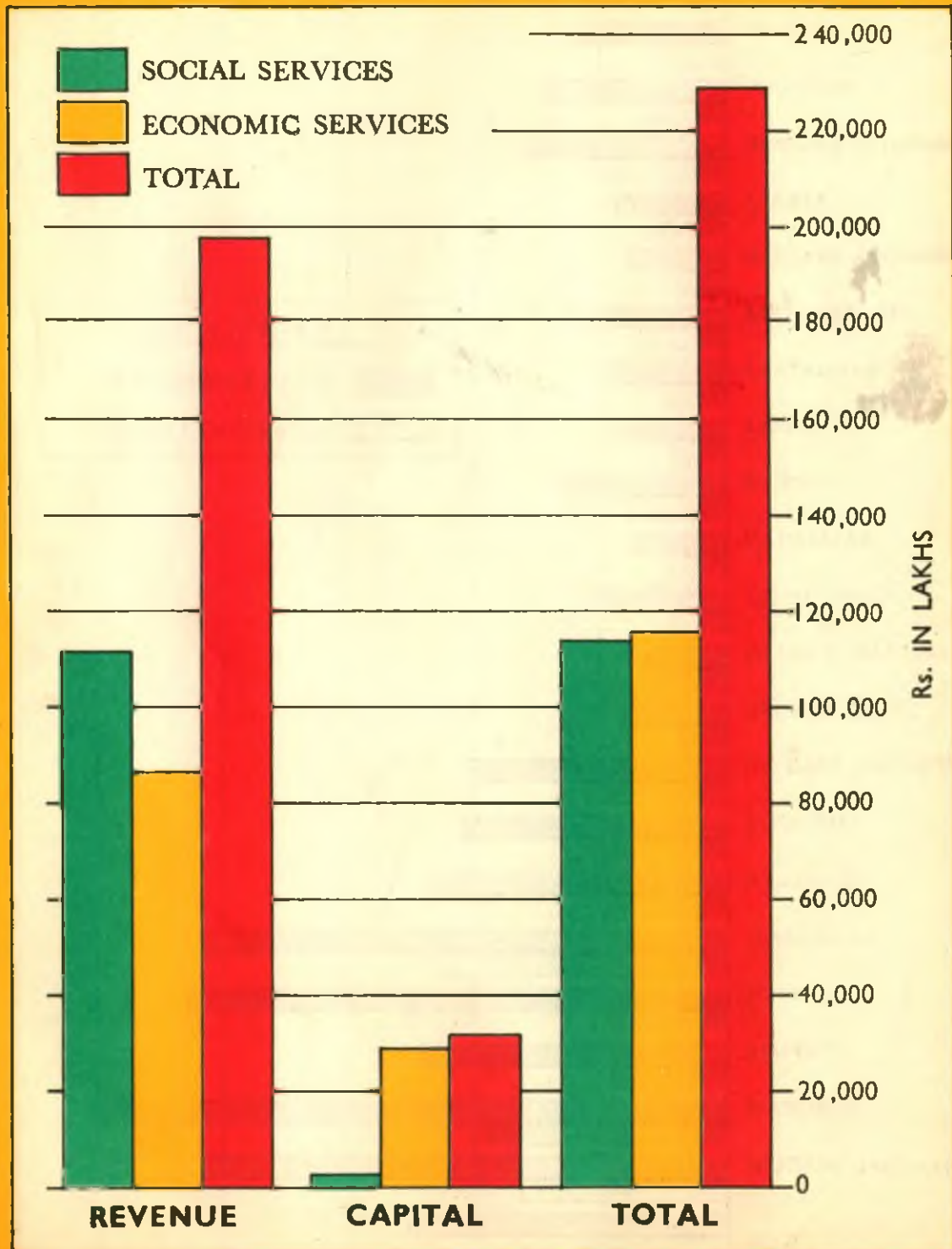
PER CAPITA EXPENDITURE, 1989-90

BUDGET ESTIMATE



TOTAL EXPENDITURE ON DEVELOPMENT SERVICES 1991-92

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 1989-90 (Budget Estimate) in Kerala is 222% higher than that of 1982-83 while the average for all state shows an increase of 226% during the same period.

Per capita non-development expenditure in Kerala is higher than the average for all States during 1989-90 (B.E.)

TABLE -38
PER CAPITA EXPENDITURE ON NON-DEVELOPMENT SERVICES

(Rs.)

States	1982-83 Accounts	1983-84 Accounts	1984-85 Accounts	1985-86 Accounts	1986-87 Accounts	1987-88 Accounts	1988-89 Revised Estimate	1989-90 Budg Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Andhra Pradesh	68.63	80.02	96.90	114.07	123.70	141.09	165.86	193.68
Assam	68.89	87.00	112.75	129.32	148.50	173.48	192.94	296.23
Bihar	50.63	56.68	68.00	76.78	91.36	112.73	135.07	165.82
Gujarat	80.92	88.25	106.48	128.00	149.20	180.76	219.93	271.08
Haryana	100.09	108.63	136.43	159.74	190.44	234.00	287.58	295.13
Jammu and Kashmir	165.79	215.55	243.23	280.13	310.48	386.39	508.07	521.15
Kerala	84.80	108.86	123.41	142.66	192.36	219.68	251.17	273.42
Index I—Kerala	100	128	146	168	227	259	296	322
Madhya Pradesh	58.36	67.89	54.23	86.10	112.41	135.26	160.60	189.50
Maharashtra	133.29	156.23	195.66	210.74	245.01	224.31	273.83	338.75
Karnataka	88.17	103.43	146.57	154.50	135.53	173.70	206.31	241.35
Orissa	71.27	83.09	90.52	97.43	129.68	148.51	165.38	207.87
Punjab	122.72	132.10	174.56	200.13	221.34	228.59	292.68	393.60
Rajasthan	78.48	89.89	109.73	116.48	128.02	154.67	189.89	220.41
Tamil Nadu	72.15	86.23	96.91	109.58	129.10	147.30	170.60	213.89
Uttar Pradesh	59.03	67.77	82.05	88.00	110.81	137.68	156.29	139.22
West Bengal	76.36	81.30	93.58	105.37	122.67	145.21	163.51	179.67
Himachal Pradesh	158.37	170.31	207.57	233.15	255.35	335.90	414.93	484.23
Manipur	203.14	211.53	279.69	305.06	357.88	408.43	478.77	456.03
Meghalaya	199.36	184.07	205.00	238.00	299.88	362.26	461.66	472.87
Nagaland	570.59	809.73	632.11	719.60	939.60	1096.60	1047.09	1147.20
Sikkim	165.14	152.75	168.00	376.00	318.00	424.25	535.85	531.63
Mizoram	..	..	..	..	257.67	965.40	944.62	954.63
Arunachal Pradesh	..	..	..	..	638.38	1340.80	723.25	847.22
Goa	..	..	..	..	316.69	422.14	560.39	553.18
Tripura	..	..	..	..	..	301.67	368.65	460.88
All State—Average	78.39	89.78	108.34	123.20	143.37	164.75	193.62	255.94
Index	100	115	138	157	183	210	247	326

Source: Based on the data given in Report on Currency & Finance 1988-89 R.B.I.

**TOTAL EXPENDITURE (REVENUE AND CAPITAL) ON DEVELOPMENT SERVICES
1991-92 (BUDGET ESTIMATE)**

Total expenditure on Development Services (Revenue and Capital combined) is estimated at Rs. 229351 lakhs during 1991-92 which is Rs. 14359 lakhs or 6.68 % higher than that of 1990-91 (R.E.)

Expenditure on Social Service comes to Rs.113966 lakhs or 49.69% of the total and the remaining Rs.115385 lakhs or 50.31% on Economic Services Expenditure on Education alone forms 70.92% of the total expenditure on Social Services, Expenditure on Public Works comes to 10.72% of the total expenditure on Economic Services on Irrigation 13.02% on Agriculture, Animal Husbandry and Co-operation together 21.63% on Community Development and other Development Works 30.06% on Industries and Labour and Employment together 11.89% and on Forests 4.65%

TABLE—39

Rs. in lakhs)

Items	Revenue	Capital	Total	% to Total
I. Social Services:	111342	2624	113966	49.69
(i) Education	79679	1144	80823	35.24
(ii) Medical and Public Health	31663	1480	33143	14.45
II. Economic Services:	86365	29020	115385	50.31
(i) Community Development and other Development Works	34178	503	34681	15.12
(ii) Agriculture, Animal Husbandry and Co-operation	19549	5411	24960	10.88
(iii) Irrigation	6573	8452	15025	6.55
(iv) Public Works	6515	5851	12366	5.38
(v) Industries and Labour and Employment	8268	5454	13722	5.99
(vi) Transport and Communications	764	2510	3274	1.43
(vii) Forest	4971	397	5368	2.34
(viii) Housing and Urban Development	2390	206	2596	1.13
(ix) Others	3157	236	3393	1.48
III. Grant Total (I+II)	197707	31644	229351	100.00

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
1987-88 TO 1991-92

(Rs. in lakhs)

Year	Social Services					Economic Services					Total Economic Services (4 to 11) (12)	Total Social Services (2+3) (13)	Grand Total (12+13) (14)	
	Education (2)	Medical Public Health and Family Planning (3)	C.D. & Misc. Social and Deve. Organisations (4)	Agl. Ani. Hus. and Co-operation (5)	Irrigation (6)	Public Works (7)	Industries Labour and Employment (8)	Trans-ports & Com-muni-cation (9)	Forest Others (10)	(11)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
1987-88	Capital	364	2017	249	619	5261	5299	1749	662	84	436	14359	2381	16740
Accounts	Revenue	51388	16653	19439	11625	2349	5777	4688	475	2589	1310	48252	68041	116293
	Total	51752	18670	19688	12244	7610	11076	6437	1137	2673	1746	62611	70422	133033
1988-89	Capital	461	1281	179	1343	6164	4597	2435	937	86	546	16287	1742	18029
Accounts	Revenue	57945	21420	21899	9346	4939	7731	6529	546	2583	2950	56523	79365	135888
	Total	58406	22701	22078	10689	11103	12328	8964	1483	2669	3496	72810	81107	153917
1989-90	Capital	676	1134	244	2005	8643	5131	3385	1050	261	700	21419	1810	23229
Accounts	Revenue	63514	23956	20467	11945	5505	4955	6851	588	2533	5717	58561	87470	146031
	Total	64190	25090	20711	13950	14148	10086	10236	1638	2794	6417	79980	89280	169260
1990-91	Capital	1692	5289	475	4150	7724	5201	5018	3000	432	605	26605	6981	33586
Revised Estimate	Revenue	76221	27557	31867	16045	6197	5887	7711	778	4004	5139	77628	103778	181406
	Total	77913	32846	32342	20195	13921	11088	12729	3778	4436	5744	104233	110759	214992
1991-92	Capital	1144	1480	503	5411	8452	5851	5454	2510	397	442	29020	2624	31644
Budget Estimate	Revenue	79679	31663	34178	19549	6573	6515	8268	764	4971	5547	86365	111342	197707
	Total	80823	33143	34681	24960	15025	12366	13722	3274	5368	5989	115385	113966	229351

Note:—1. Revenue Account

Column 4 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) booked under heads "Miscellaneous", "Pension and other retirement benefits" and "Administrative Services" are shown in the development account though these heads are of a non-development 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	1990-91 Revised Estimate	1991-92 Budget Estimate
<i>Education :</i>		
(a) University Education	11351.86	11426.75
(b) Secondary Education*	22413.68	22500.61
(c) Primary Education	36287.74	38440.79
(d) Special Education	402.94	434.79
(e) General	1090.69	1174.89
(f) Technical Education	3185.08	4180.93
(g) Sports Youth Welfare	869.51	833.65
(h) Agriculture Education	2087.25	2526.16
(i) Veterinary Education and Research	27.00	32.00
(j) Art and Culture	869.51	715.03
(k) Medical Education	2681.64	2520.48
(l) Works (Capital Outlay**)	1683.58	1143.50
(m) Loans	53.00	38.00
Total	83003.48	85967.58

*Includes Technical Institutions and Technical Education

**Shown under Education

TABLE—42
 AGRICULTURE—DETAILED BREAK-UP OF EXPENDITURE

(Rs. in lakhs)

Item	1990-91 Revised Estimate	1991-92 Budget Estimate
<i>Agriculture :</i>	1676.02	1704.91
(a) Direction and Administration	689.73	103.03
(b) Food grain crops & Seeds	315.18	627.24
(c) Agricultural Farms	224.35	220.19
(d) Manures and Fertilizers	10.00	10.00
(e) Crop Insurance	175.95	70.06
(f) Plant Protection	733.98	1211.15
(g) Commercial Crops	115.81	470.50
(h) Horticulture & Vegetable crops	81.41	71.94
(i) Extension and Farmers Training	3.71	30.00
(j) Agricultural Economics & Statistics	123.28	92.79
(k) Agricultural Engineering	35.00	..
(l) Tribal Area Sub Plan	1858.40	3513.29
(m) Others	6042.82	8125.10
Total (Gross)	—	—
Deduct recoveries	6042.82	8125.10
Total (Net)	400.00	400.00
(n) Loans	24.93	24.93
(o) Capital outlay	6467.75	8550.03
Grant Total		

TABLE—43

IRRIGATION—DETAILED BREAK-UP OF EXPENDITURE

(Rs. in lakhs)

Item	1990-91 Revised Estimate	1991-92 Budget Estimate
I. Irrigation and flood control projects (Revenue Account)		
<i>(a) Commercial</i>		
1. Productive Works	1208.37	1289.58
<i>(b) Non-Commercial</i>		
1. Irrigation Works	2445.32	2535.46
2. Antisea Erosion Projects	113.00	175.00
3. Flood Control	202.00	310.00
Total (Gross)	3968.69	4310.04
Recoveries	1556.06	1631.55
Total (Net)—I	2412.63	2678.49
II. Capital Outlay on Irrigation		
<i>(a) Commercial</i>		
1. Productive Works	500.00	200.00
<i>(b) Non-Commercial</i>		
1. Irrigation Works	5583.00	6292.00
2. Antisea Erosion Projects	930.00	1160.00
3. Flood Control	130.00	300.00
Total (Gross)	7143.00	7952.00
Recoveries	169.09	182.20
Total (Net)—II	6973.91	7769.80
Grand Total (I+II)	9386.54	10448.29

TABLE—44

MEDICAL AND PUBLIC HEALTH—DETAILED BREAK-UP OF EXPENDITURE

(Rs. in lakhs)

Item	1990-91 Revised Estimate	1991-92 Budget Estimate
1. <i>Medical</i>		
(a) Medical Establishment	305.66	300.83
(b) Hospital and Dispensaries	7266.32	6205.19
(c) Ayurveda	1040.49	909.83
(d) Medical Colleges and Schools	2681.64	2520.48
(e) Employee's State Insurance Scheme	1126.68	1197.08
(f) Others	4380.61	6166.86
(g) Works	..	..
(h) Loans	..	..
Sub Total—I	16801.40	17300.27
2. <i>Public Health</i>		
(a) Public Health Establishment	..	..
(b) Prevention of food adulteration	74.43	77.90
(c) Drugs control	71.23	80.83
(d) Prevention and control of diseases	1063.96	968.37
(e) Public Health Education and Training	352.43	339.38
(f) Public health laboratories	196.26	203.95
(g) Other programmes	89.80	234.12
Sub Total—II	1848.11	1904.55
3. <i>Family Welfare</i>	2832.55	4306.67
4. <i>Capital Outlay*</i>	5288.07	1469.77
Grand Total (1+2+3+4)	26770.13	24981.26

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

TABLE—45

INDUSTRIES—DETAILED BREAK-UP OF EXPENDITURE

(Rs. in lakhs)

Sl. No.	Details	1990-91 Revised Estimate	1991-92 Budget Estimate
I. Revenue Account			
(a)	Village and Small Industries	3287.54	3484.30
(b)	Industries	340.81	384.35
(c)	Non Ferrous Mining and Metallurgical Industries	102.09	108.87
	Total—I	3730.44	3977.52
II. Capital Account			
(1)	Village and Small Industries	1050.53	833.57
(2)	Non Ferrous Mining and Metallurgical Industries	35.00	35.00
(3)	Cement and Non Metallic Minerals and Industries	25.00	100.00
(4)	Chemical Industries	..	..
(5)	Engineering Industries	1355.00	1245.00
(6)	Telecommunication and Electronic Industries	900.00	1100.00
(7)	Consumer Industries	535.00	625.00
(8)	Other Industries and Minerals	1117.00	1515.00
	Total—II	5017.53	5453.57
III. Loans			
	Total—(I+II+III)	1368.68	1273.82
		10116.65	10704.91

TABLE 46

LOANS AND ADVANCES BY THE STATE GOVERNMENT

(Rs. in lakhs)

Sl. No.	Details	1986-87 Accounts	1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Revised Estimate	1991-92 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Loans for Housing	432.53	29.65	87.18	101.00	217.00	234.00
2	Loans for Urban Development	78.00	175.54	72.00	162.00	90.00	75.00
3	Loans for Co-operatives	172.35	205.08	301.72	671.75	862.59	978.55
4	Loans for Agriculture and Allied Activities and Community Development	697.81	867.17	463.45	335.69	498.13	700.00
5	Loans for Industries	1762.15	1877.40	2752.09	2036.66	1368.66	1273.82
6	Loans for Power Projects	3054.00	3260.00	1167.00	6843.00	5948.00	5948.00
7	Loans for other purposes	4736.24	3963.07	4192.52	3909.39	6234.35	7482.41
	Total	10923.08	10377.91	9035.96	14059.49	15218.73	16691.78

TABLE—47
POPULATION OF INDIAN STATES

Sl. No.	States	(in lakhs)										
		1971	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
1	Andhra Pradesh	437	539	550	560	571	582	592	603	614	624	635
2	Arunachal Pradesh	..	..	..	..	..	..	..	8	8	8	8
3	Assam	147	201	206	211	215	220	225	230	235	241	246
4	Bihar	566	704	720	735	751	767	783	800	817	835	853
5	Gujarat	269	343	351	358	365	372	379	386	393	400	406
6	Haryana	101	130	134	138	142	146	149	153	156	159	162
7	Himachal Pradesh	35	43	44	45	46	47	47	48	49	50	51
8	Jammu & Kashmir	47	60	62	63	65	66	68	69	70	72	73
9	Karnataka	295	374	383	391	400	408	416	424	432	440	448
10	Kerala	215	256	261	265	270	275	280	285	289	294	298
11	Madhya Pradesh	419	526	537	549	561	574	586	598	610	622	635
12	Maharashtra	507	632	646	661	675	689	701	713	724	735	746
13	Manipur	11	14	15	15	16	16	16	17	17	17	18
14	Meghalaya	10	14	14	14	15	15	16	16	16	17	17
15	Mizoram	..	..	..	..	..	..	..	6	7	7	7
16	Nagaland	5	8	8	9	9	9	10	10	10	11	11
17	Orissa	221	265	270	275	280	285	290	296	301	306	311
18	Punjab	136	169	173	176	180	183	186	189	192	194	197
19	Rajasthan	259	346	356	366	375	385	395	406	417	427	439
20	Tamil Nadu	414	487	494	503	512	520	529	537	544	552	559
21	Tripura	16	21	21	22	22	23	23	24	25	25	26
22	Uttar Pradesh	888	1117	1142	1166	1190	1214	1239	1265	1291	1319	1346
23	West Bengal	446	550	561	572	583	595	606	618	629	641	652
24	Sikkim	2	3	3	4	4	4	4	4	4	4	4
	Union Territories	67	100	103	107	111	116	120	124	129	133	123
	All India	5513	6901	7052	7204	7356	7509	7661	7814	7966	8118	8271

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 1988-89 of R.B.I.

TABLE—48
SALARY BILL FOR THE STATE GOVERNMENT EMPLOYEES FOR SELECTED YEARS
(Revenue and Capital Accounts)

Sl. No.	Details	(Rs. in lakhs)				
		1987-88 Accounts	1988-89 Accounts	1989-90 Accounts	1990-91 Revised Estimate	1991-92 Budget Estimate
1	Salary Bill of State Government Employees excluding teaching grant*	53446.13	62552.65	103003.96	123795.53	124393.28
2	Teaching grant of Private Schools and Colleges including Private Engineering Colleges and Polytechnics	27039.58	29647.34	32600.72	40168.47	41207.47
	Total	80485.71	92199.99	135604.68	163964.00	165600.75

*As shown in Appendix XI of the Explanatory Memorandum.

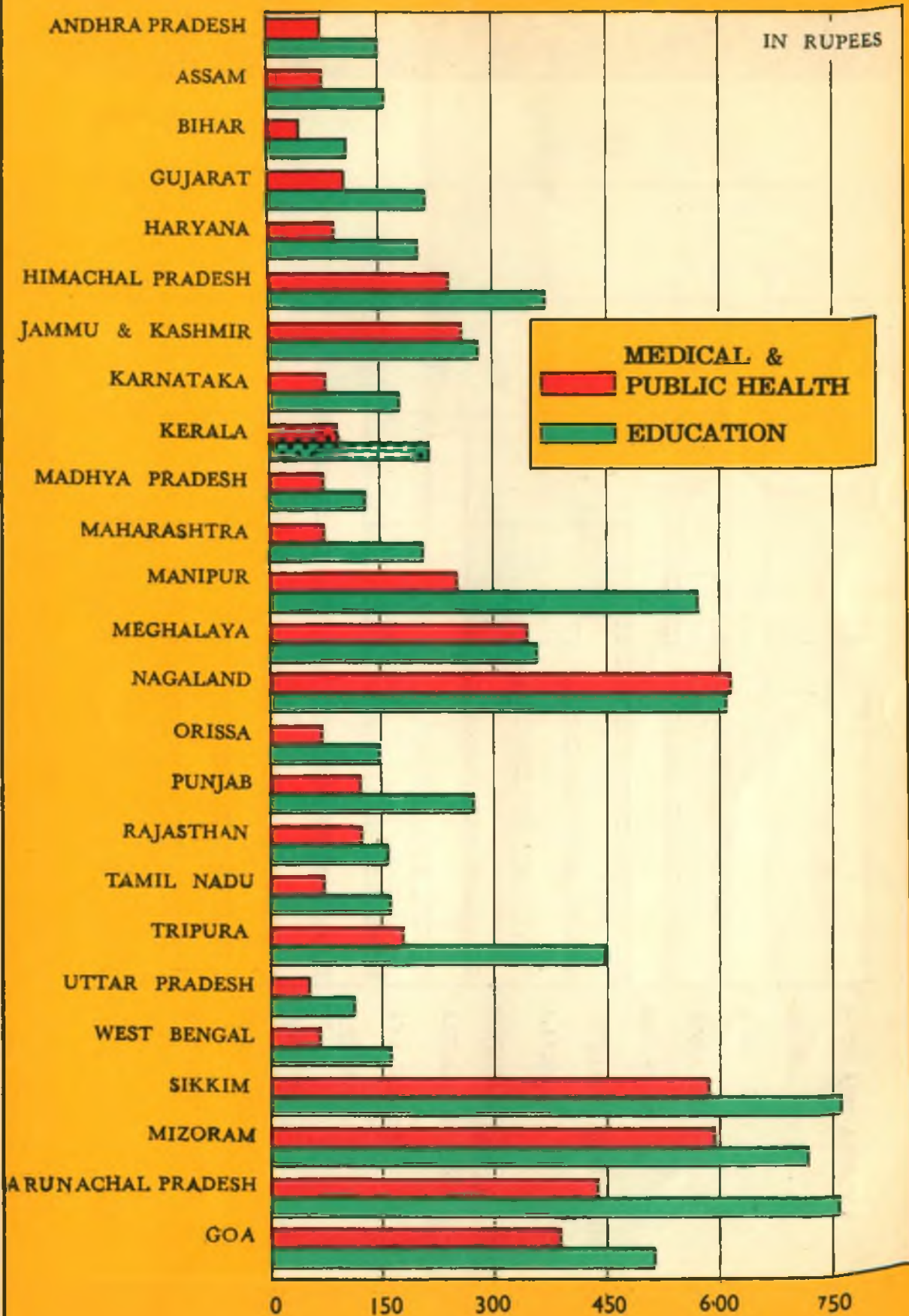
TABLE—49
PER CAPITA EXPENDITURE ON EDUCATION, MEDICAL AND PUBLIC HEALTH
(Revenue & Capital Account Continued)

(Rs.)

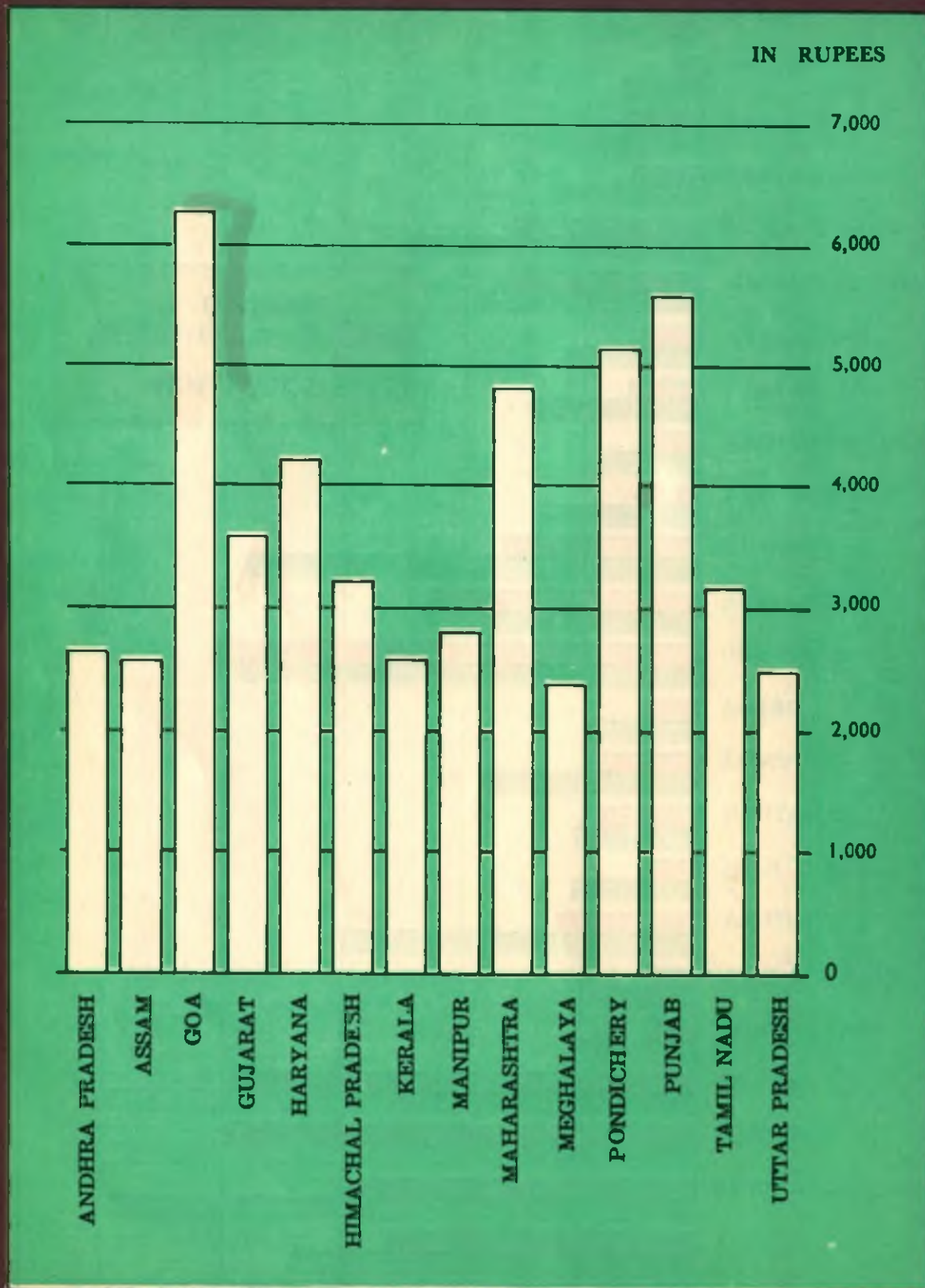
Sl. No.	States	1983-84		1984-85		1985-86		1986-87		1987-88		1988-89	
		Edn.	Health	Edn.	Health	Edn.	Health	Edn.	Health	Edn.	Health	Edn.	Health
1	Andhra Pradesh	81	39	89	43	101	35	107	55	130	68	150	70
2	Assam	96	23	94	52	111	36	154	50	153	84	159	71
3	Bihar	55	21	62	24	77	21	72	39	75	37	106	40
4	Gujarat	88	45	123	54	140	35	138	78	170	90	208	100
5	Haryana	87	58	105	73	120	45	138	73	180	87	202	87
6	Himachal Pradesh	143	116	164	139	186	84	210	175	296	225	373	244
7	Jammu & Kashmir	112	139	137	165	158	193	168	214	201	223	279	259
8	Karnataka	74	31	89	40	103	40	117	63	155	70	175	78
9	Kerala	123	45	139	58	167	50	192	72	203	79	220	92
10	Madhya Pradesh	57	37	65	40	84	29	89	58	104	73	128	75
11	Maharashtra	91	55	108	61	127	76	154	85	174	86	207	93
12	Manipur	202	116	234	135	293	86	321	249	385	211	567	249
13	Meghalaya	121	222	133	166	164	107	153	195	213	216	355	343
14	Nagaland	248	313	288	276	400	400	424	489	513	617	607	614
15	Orissa	60	39	70	40	79	29	101	51	112	58	149	62
16	Punjab	114	51	129	56	144	54	153	76	201	88	272	120
17	Rajasthan	73	59	85	73	96	32	110	90	139	114	157	122
18	Tamil Nadu	80	58	93	49	117	57	126	61	144	73	162	71
19	Tripura	144	63	159	64	195	62	257	109	316	140	447	177
20	Uttar Pradesh	50	29	62	34	71	28	79	40	88	48	109	53
21	West Bengal	76	38	82	41	99	38	125	52	132	58	160	66
22	Sikkim	239	138	324	135	433	133	504	249	595	495	759	584
23	Mizoram	..	..	..	..	420	180	115	66	693	583	715	594
24	Arunachal Pradesh	..	..	..	..	..	..	..	..	669	411	756	433
25	Goa	..	..	..	..	..	..	..	..	392	285	561	385
All States		74	41	87	47	102	41	116	63	135	73	163	79

Source: Basic Statistics Relating to Indian Economy Vol. 2 of CMIE 1990.

PER CAPITA EXPENDITURE, 1988-89



PER CAPITA S D P AT CURRENT PRICES 1987-88



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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Andhra Pradesh	1384	1658	1757	2088	2141	2313	2372	2653
2	Arunachal Pradesh	1525	1943	2575	2986	3300	3850	4087	..
3	Assam	1200	1474	1641	1777	2182	2313	2420	2583
4	Goa	3169	3401	4012	4348	5105	5360	5901	6284
5	Gujarat	1950	2383	2469	3080	3115	3087	3543	3592
6	Haryana	2353	2641	2935	3103	3297	3818	3947	4214
7	Himachal Pradesh	1662	1991	2143	2359	2328	2680	2955	3217
8	Kerala	1444	1501	1715	1963	2128	2152	2424	2598
9	Manipur	1564	1780	1773	2068	2248	2419	2575	2806
10	Maharashtra	2436	2676	2848	3254	3404	3782	3970	4807
11	Meghalaya	1230	1355	1474	1672	1869	2087	2263	2371
12	Mizoram	1289	1383	1471	1724	2139	2788	..	..
13	Pondicherry	3159	3368	3643	3964	4285	4541	4620	5142
14	Punjab	2769	3187	3476	3774	4143	4590	5014	5588
15	Sikkim	..	..	..	..	..	3110	3471	..
16	Tamil Nadu	1498	1776	1777	2024	3241	2674	2921	3163
17	Uttar Pradesh	1332	1389	1584	1718	1853	2072	2269	2488

Source: Estimate of State Domestic Products 1989 of C.S.O., New Delhi.

TABLE—51

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

(Rs.)

Sl. No.	States	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88Q
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Andhra Pradesh	1384	1562	1549	1583	1506	1553	1452	1495
2	Arunachal Pradesh	1525	1706	2116	2218	2344	2467	2518	..
3	Assam	1200	1307	1367	1375	1457	1483	1474	1516
4	Goa	3169	2757	3216	3088	3522	3338	3473	3545
5	Gujarat	1950	2106	2019	2248	2206	1976	2124	1948
6	Haryana	2353	2365	2449	2440	2463	2753	2690	2572
3	Himachal Pradesh	1662	1768	1696	1740	1617	1749	1869	1822
8	Kerala	1444	1403	1407	1317	1378	1391	1384	1386
9	Manipur	1564	1599	1560	1651	1660	1686	1655	1705
10	Maharashtra	2436	2446	2507	2654	2575	2686	2638	2946
11	Meghalaya	1230	1236	1243	1247	1285	1310	1326	1338
12	Pondicherry	3159	3084	3182	3206	3294	3343	3308	3337
13	Punjab	2769	2932	2994	2990	3138	3295	3325	3397
14	Tamil Nadu	1498	1640	1527	1582	1758	1855	1875	1943
15	Uttar Pradesh	1332	1326	1401	1425	1414	1438	1483	1486

Source: Estimate of State Domestic Product 1989 of G.S.O., New Delhi.

Q—Quick Estimate.

TABLE—52

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

(Rs. in lakhs)

Sl. No.	Item	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89
1.	Building and other Construction works	5393 (91%)	7472 (90%)	8069 (90%)	16066 (93%)	9178 (92%)	14949 (91%)	13480 (83%)	11383 (87%)	11841 (86%)
2.	Machinery and other equipments	564 (9%)	857 (10%)	897 (10%)	1243 (7%)	833 (8%)	1492 (9%)	2725 (17%)	1644 (13%)	1941 (14%)
3.	Total Gross Fixed Capital Formation	5957 (100%)	8329 (100%)	8966 (100%)	17809 (100%)	10011 (100%)	16441 (100%)	16205 (100%)	13027 (100%)	13782 (100%)

Source: Department of Economics & Statistics, Kerala.

TABLE—53

PER CAPITA DEBT OUTSTANDING

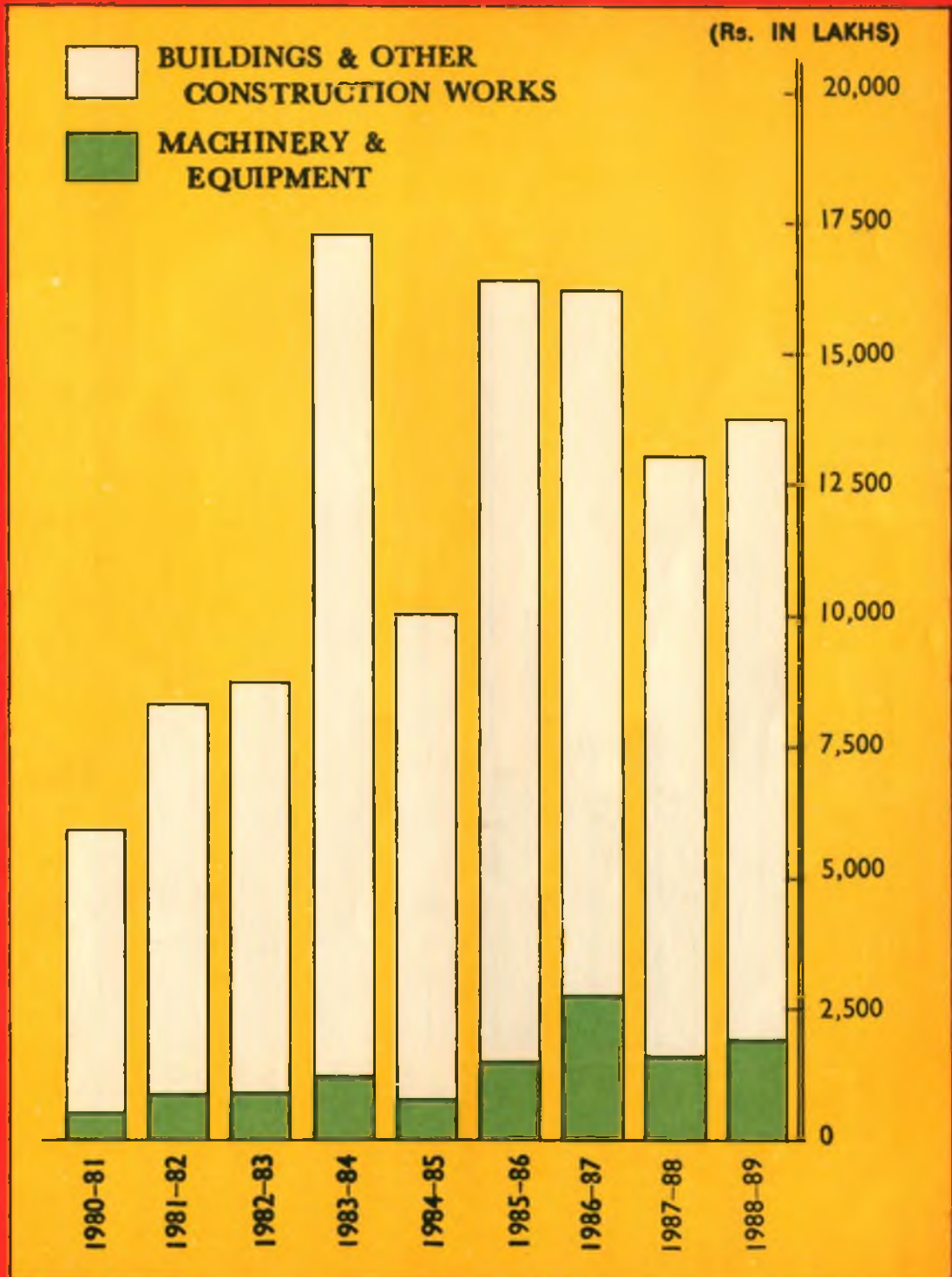
(in Rs.)

Sl. No.	States	1984 Accounts	1985 Accounts	1986 Accounts	1987 Accounts	1988 Accounts	1989 Revised Estimate	1990 Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Andhra Pradesh	447	511	594	661	750	840	932
2	Assam	615	734	924	1020	1169	1300	1444
3	Bihar	459	498	588	640	736	805	896
4	Gujarat	537	623	726	841	1030	1178	1324
5	Haryana	739	835	971	1067	1190	1344	1473
6	Himachal Pradesh	760	840	1015	1146	1428	1663	1879
7	Jammu & Kashmir	1723	2055	2165	4064	3186	3719	4078
8	Karnataka	418	473	601	679	771	850	951
9	Kerala	590	676	799	873	994	1111	1243
10	Madhya Pradesh	453	491	566	627	719	827	915
11	Maharashtra	528	611	718	821	927	1043	1163
12	Manipur	1173	1169	1306	1265	1422	1612	1678
13	Meghalaya	567	653	669	756	849	963	1060
14	Nagaland	1925	1722	1800	2240	2530	2728	2897
15	Orissa	629	694	796	872	1006	1138	1303
16	Punjab	815	980	1335	1487	1970	2375	2743
17	Rajasthan	656	716	789	862	1020	1149	1256
18	Sikkim	575	725	900	1225	1500	1902	2116
19	Tamil Nadu	403	443	480	539	642	702	783
20	Tripura	613	696	778	833	1013	1229	1444
21	Uttar Pradesh	416	499	588	637	727	844	1021
22	West Bengal	617	659	720	773	833	912	1038
23	Mizoram	..	..	..	1800	2016	2431	2851
24	Arunachal Pradesh	..	..	..	1750	2360	2416	2494
25	Goa	..	..	..	2315	3468	3853	4311
	All India	517	585	682	789	884	999	1131

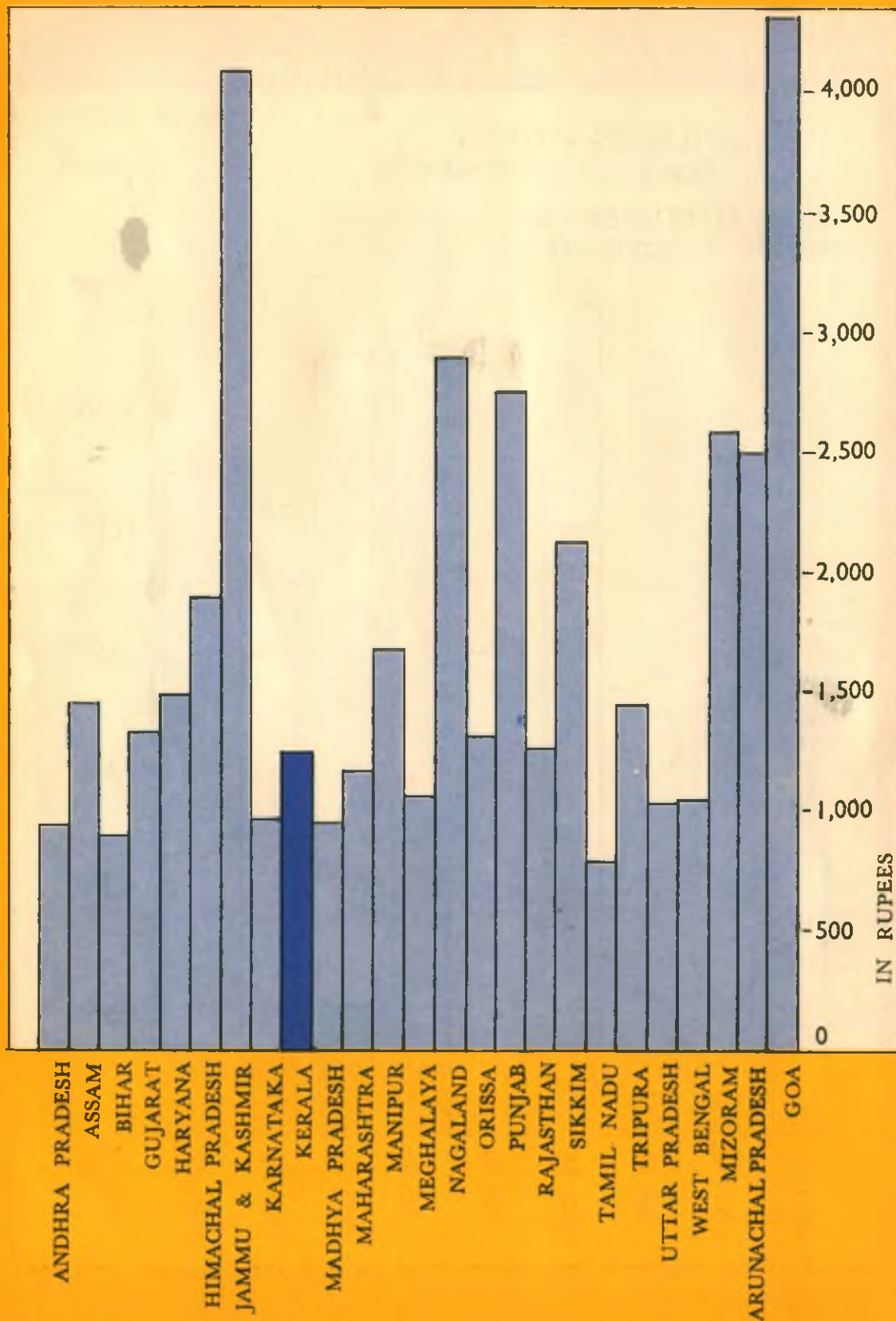
Debt—Internal Debt + Loans and Advances from Central Government + Provident Fund etc.

Source: Report on Currency & Finance 1988-89 of R.B.I.

COMPOSITION OF GROSS FIXED CAPITAL FORMATION BY TYPE OF ASSETS



PER CAPITA DEBT OUTSTANDING 1990 BUDGET ESTIMATE



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 on 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	130	..	..	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

Source: Budget documents.

TABLE—55

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

Sl. No.	States	I	II	III	IV	V	VI	VII	VIII	IX 1991-92
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	..	..	5.29	5.13	5.55	5.959	4.409	4.550
5	Haryana	0.75	..	..	..	1.73	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	0.838	0.695
8	Karnataka (Mysore)	2.25	5.14	5.13	5.14	5.40	5.33	5.442	4.979	4.928
9	Kerala (T.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	7.30	7.356	8.378	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	4.00	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	0.085	0.088	0.096
19	Tripura	..	..	..	..	..	0.27	0.258	0.269	0.303
20	Uttar Pradesh	15.75	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 Commissions Reports

PART III

STATE PALN OUTLAY AND EXPENDITURE

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 & 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 & 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 & Communications	336 (13.0)	718 (9.0)	1196 (6.6)	1067 (7.4)	3076 (9.8)	4788 2* (6.9)	1625 172* (7.5)	11861 (6.6)	27358 (10.8)
6.	Social Services	333 (14.8)	2019 (25.2)	4170 (22.9)	2661 (18.4)	7766 (22.5)	16424 23.8	4907 19@ (2.6)	46849 153@ 910* (26.6)	60530 5885* (26.1)
7.	Miscellaneous	..	71 (0.9)	110 (0.5)	42 (.3)	44 (.1)	94* 197@ (0.4)	..	..	..
8.	Economic Services	..	..	..	..	..	155 253* (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 & Statistics, Sixth Five Year Plan & Accounts of Government of Kerala

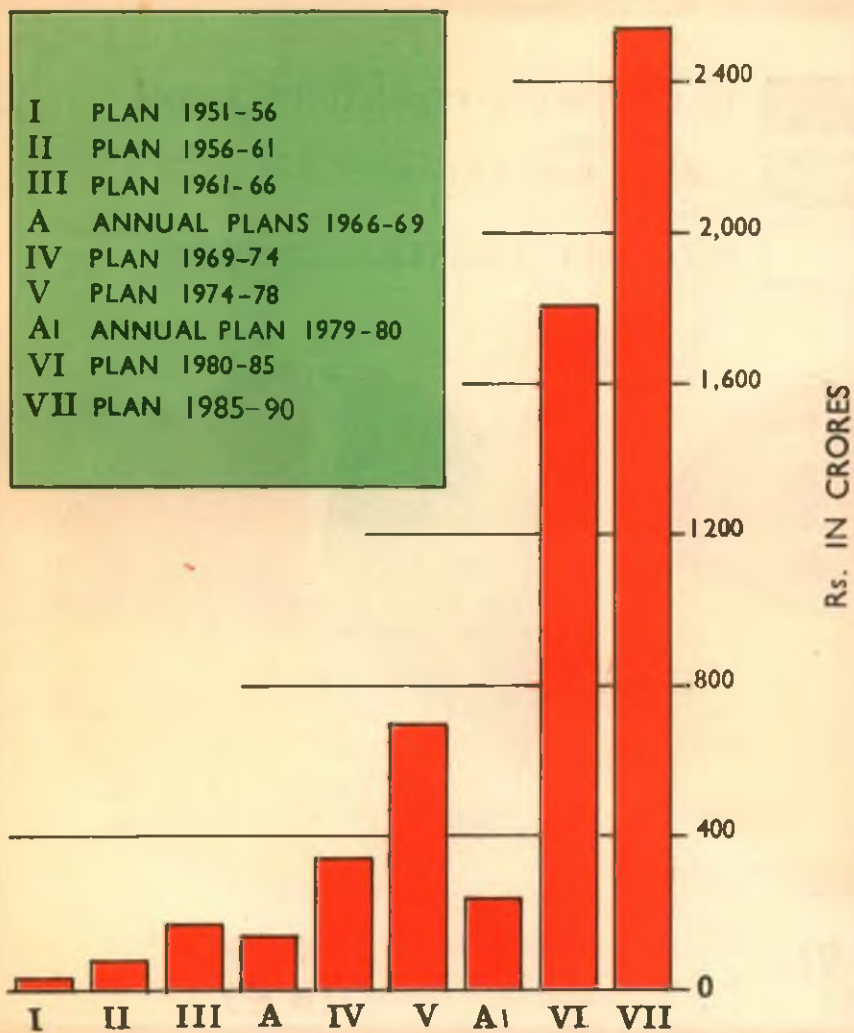
*Plan assistance outside the State Plan ceiling.

@Share of E.S.I. Corporation.

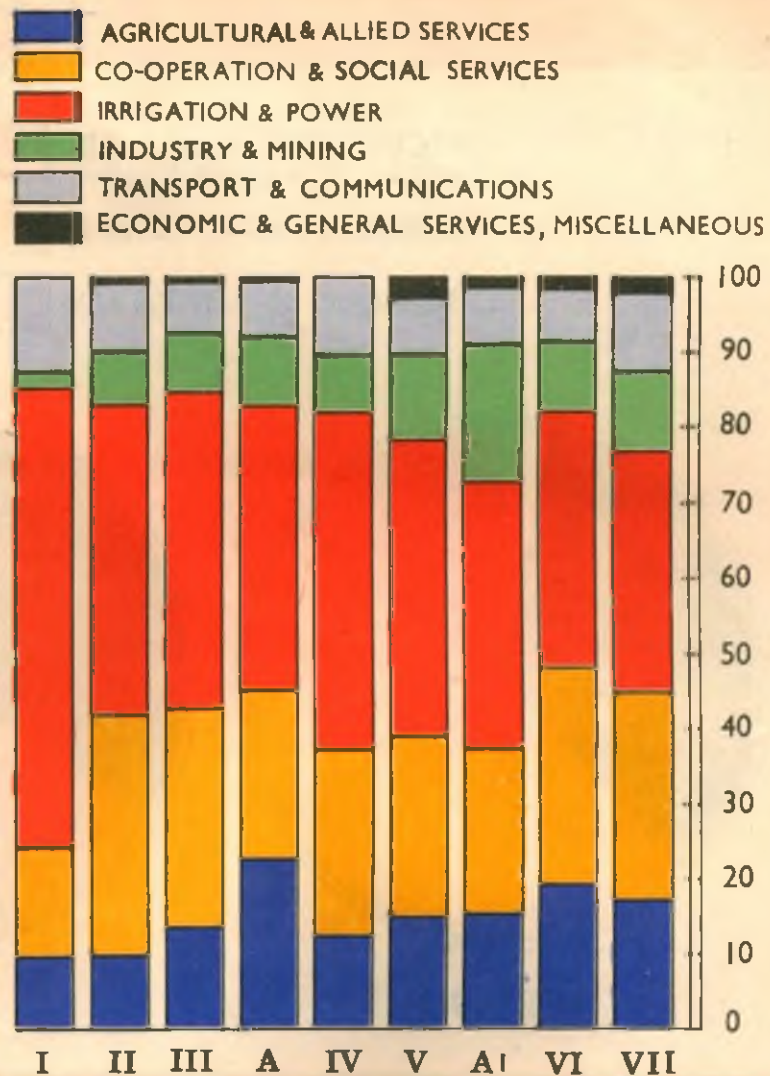
Figures given in brackets are percentages.

FIVE YEAR PLANS—ACTUAL EXPENDITURE KERALA

TOTAL EXPENDITURE



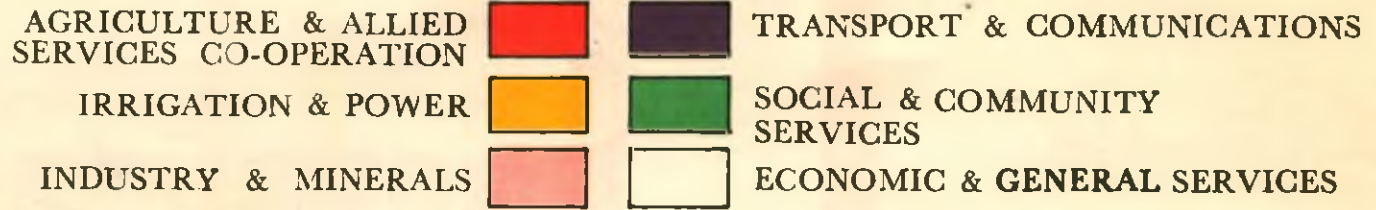
PERCENTAGE EXPENDITURE



ANNUAL PLAN KERALA

STATE PLAN

PERCENTAGE



1989-90



1990-91
(R E)



1991-92
(B E)

TABLE-57

ANNUAL PLAN--KERALA (STATE PLAN) (1991-92)

Outlay for the State Annual Plan 1991-92 comes to Rs. 807 crores which is Rs. 146 crores more compared with the outlay 1990-91 R.E.

(Rs. in lakhs)

Sl. No.	Head of development	Accounts	1989-90 Percentage	1990-91 Revised Estimate	Percentage	1991-92 Budget Estimate	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Agriculture and Allied Services	8360.19 506.54*	13.48 ..	12518.00 605.22*	18.94 ..	18169.00 600.00*	22.51 ..
2.	Co-operation	833.54	1.34	747.32	1.13	800.00	0.99
3.	Irrigation and Power	23305.80 185.00*	37.57 ..	22991.03 560*	34.80 ..	26010.00 670.00*	32.23 ..
4.	Industry	6170.87	9.95	7745.37	11.72	8480.00	10.51
5.	Transport & Communications	6667.43	10.75	6595.75	9.99	7235.00	8.97
6.	Social & Community Services	14849.77 447.25* 42.00@	23.94 ..	13428.27 800.00* 49.00@	20.33 ..	18037.00 800.00* 49.00@	22.35 ..
7.	Economics Services	1191.68	1.93	1229.00	1.86	1239.00	1.54
8.	General Services	645.82	1.04	810.05	1.23	730.00	0.90
	Total	62028.10 1138.79* 42.00@	100 ..	66064.79 1965.22* 49.00@	100 ..	80700.00 2070.00* 49.00@	100.00 ..

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.

TABLE—56

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

(Rs. in crores)

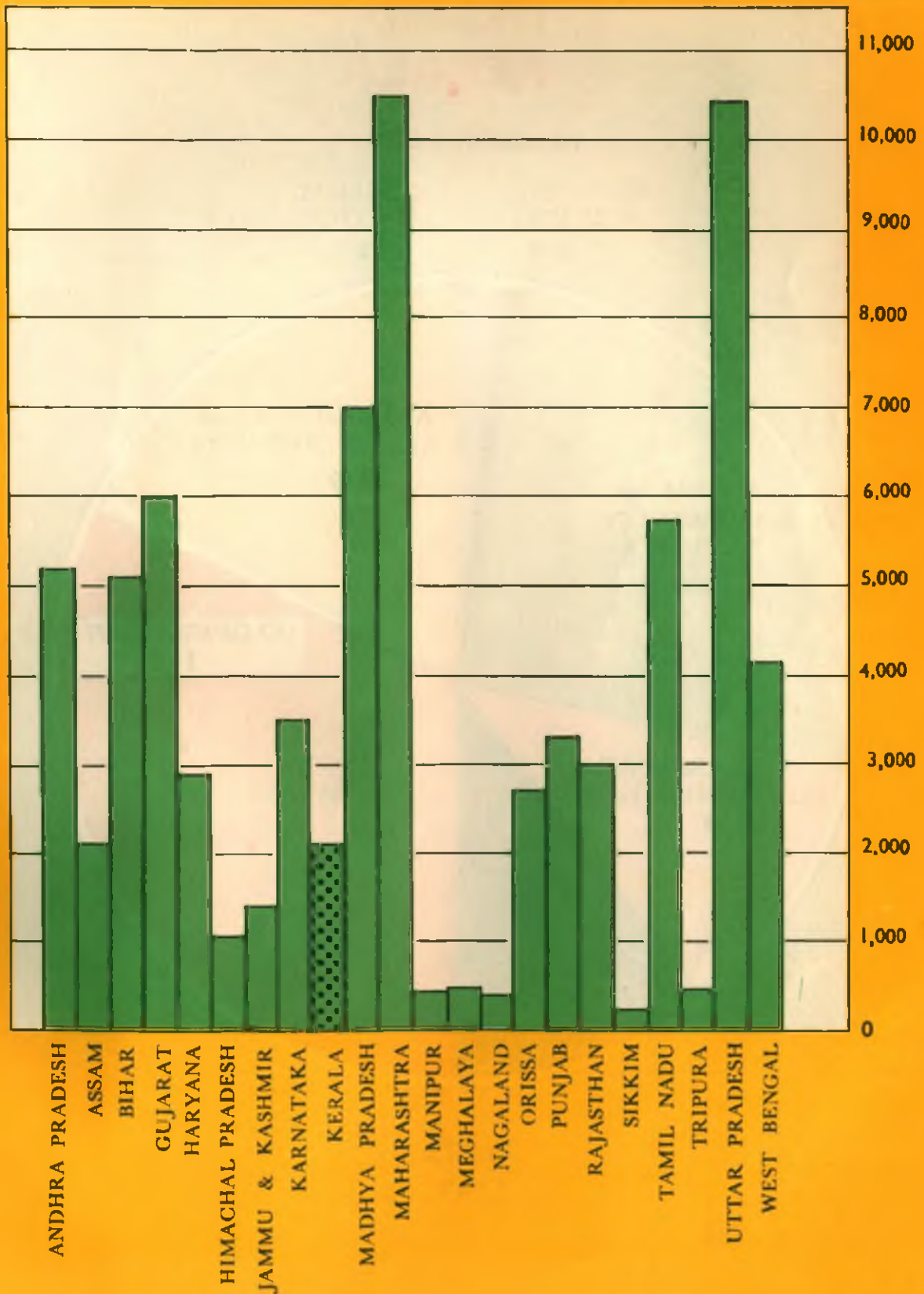
Sl. No.	States	6th Plan 1980-81 to 1984-85		7th Plan Approved Outlay 1985-86 to 1989-90	Actual Expen- diture 1987-88	Revised Outlay 1988-89	Approved Outlay 1989-90
		Outlay	Expenditure				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Andhra Pradesh	3100	3221	5200	1123	1252	1300
2	Assam	1115	1280	2100	572	514	635
3	Bihar	3225	2949	5100	1195	1200	1800
4	Gujarat	3680	3880	6000	1102	1075	1400
5	Haryana	1800	1569	2900	464	535	676
6	Himachal Pradesh	560	669	1050	277	260	300
7	Jammu and Kashmir	900	919	1400	405*	440	520
8	Karnataka	2265	2665	3500	702*	800	1040
9	Kerala	1550	1645	2100	390	425	526
10	Madhya Pradesh	3800	3865	7000	1413	1704	1840
11	Maharashtra	6175	6521	10500	2191	2225	2640
12	Manipur	240	243	430	105	123	112
13	Meghalaya	235	260	440	110	130	150
14	Nagaland	210	230	400	95	110	132
15	Orissa	1500	1562	2700	701	742	925
16	Punjab	1957	1892	3285	790	700*	789
17	Rajasthan	2025	2135	3000	645	649	795
18	Sikkim	122	148	230	58	61	71
19	Tamil Nadu	3150	3584	5750	1277	1202	1360
20	Uttar Pradesh	5850	6519	10447	2215	2235	2800
21	West Bengal	3500	2433	4125	783	951*	1115
22	Mizoram	..	..	..	73	85	102
23	Arunachal Pradesh	..	..	..	112	128	150
24	Goa	..	..	..	89	99	110
25	Tripura	..	293	440	138	150	167
Total All States (A)		47204	48482	78097	17025	17795	21485
Special Area Programmes							
(a)	Hill Areas including Western Ghats	560	557*	870	200	236	261
(b)	Tribal Areas	470	485	756	15	N. A.	19
(c)	Total Union Territories	1650	2008	3768	708	770	859
(d)	North Eastern Council	340	385	675	150	184	215
(e)	Boarder Area	..	..	200	..	..	N.A.
(f)	Other Development Programme	..	..	58	..	..	N.A.
Total (B)		3020	3435	6327	1073	1190	1354
Grand Total (A+B)		50224	51918	84424	18098	18985	22839

* Relates to release of funds.

Source : R.B.I. Bulletin

SEVENTH FIVE YEAR PLAN OUTLAY 1985-90

Rs. IN CRORES



SEVENTH FIVE YEAR PLAN EXPENDITURE 1985-90 KERALA

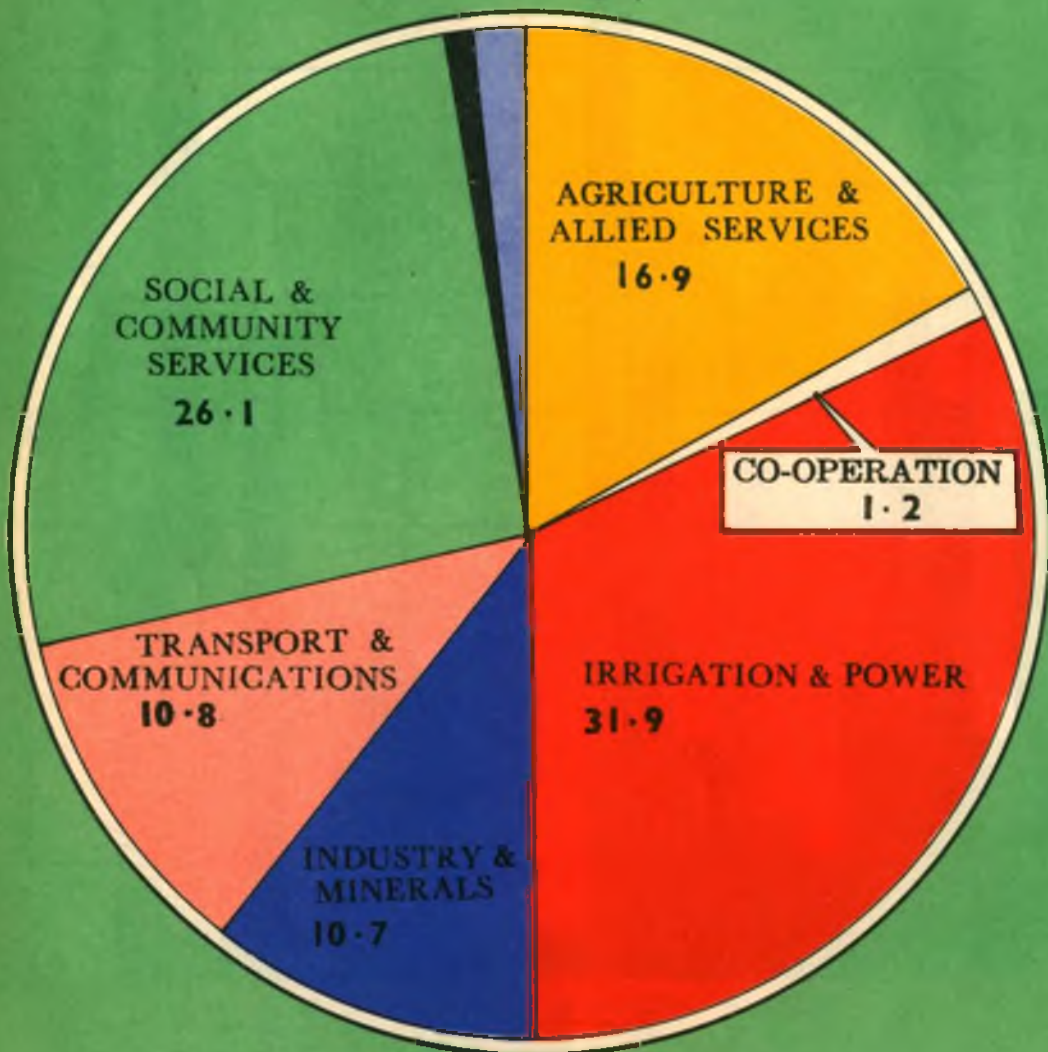
PERCENTAGE

ECONOMIC
SERVICES

0.7

GENERAL
SERVICES

1.7



TOTAL

Rs. 2547 CRORES