

BUDGET IN BRIEF 2026-2027

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PREFACE

This compilation “*Budget in Brief 2026–27*” is a succinct and authoritative reference document presenting an overview of the State’s Budget and public finances at a glance. The publication brings together important macroeconomic indicators of the State, supported by a range of tables, charts, and brief explanatory notes.

The document provides a bird’s-eye view of the State’s economic performance over the past decade, with comparative perspectives in relation to other States. It also presents a clear account of the State’s resource position, expenditure on developmental and non-developmental activities and Annual Plan outlays provided for major sectors such as Agriculture, Education, Industries, Irrigation, etc. In addition, an overview of the State Budget from 1982–83 onwards has been included. Part-A of the book contains a glossary explaining important fiscal and economic terms.

I hope that this reference material is able to cater to the requirement of policymakers, academics, students of public finance and all those interested in understanding the macroeconomic and fiscal dimensions of the State.

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Additional Chief Secretary (Finance)

Thiruvananthapuram

29.01.2026

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

Part-A

BUDGET IN BRIEF

2026-27

Table A1 BUDGET AT A GLANCE					
	2023-24 Accounts	2024-25 Accounts	2025-26 B. E.	2025-26 R. E.	(₹ crore) 2026-27 B. E.
A Revenue Receipts	124486.15	124861.07	152351.67	137082.61	182972.10
1 State Own Tax Revenue	74329.01	76642.19	91514.75	83730.96	94002.47
2 State Own Non-Tax Revenue	16345.96	16486.62	19145.53	18760.72	20355.77
3 Central Govt. Transfers	33811.18	31732.25	41691.40	34590.93	68613.86
i) Share of Central Taxes	21742.92	24772.38	28616.50	27382.06	42114.32
ii) Grant-in- Aid	12068.26	6959.87	13074.90	7208.87	26499.54
B Capital Receipts	35020.36	48946.50	46230.74	55372.99	56935.04
1 Recoveries of Loans	714.80	667.16	1125.91	1385.34	1449.23
2 Other Receipts	47.51	31.20	66.30	38.15	66.30
3 Borrowings and Other Liabilities	34258.05	48248.14	45038.52	53949.50	55419.51
i) Public Debt (Net)	29989.02	42025.88	40848.21	49908.80	51378.49
ii) Public Account (Net)	4361.71	5605.16	4150.00	4000.00	4000.00
iii) Draw Down of Cash Balance	-92.67	617.10	40.30	40.70	41.02
C Total Receipts (A+B)	159506.51	173807.57	198582.40	192455.60	239907.14
D Non Plan Expenditure	125196.00	140701.82	167185.87	158676.14	206723.66
1 On Revenue Account	124005.73	139448.89	159529.32	156884.53	196328.25
a. Of which Interest Payments	26986.22	29138.23	31823.72	31816.01	34376.02
2 On Capital Account	1190.27	1252.93	7656.56	1791.61	10395.41
i) Capital Outlay	528.04	591.22	6081.84	895.03	8223.76
ii) Loan Disbursements	662.23	661.71	1574.72	896.58	2171.65
E Plan Expenditure (including CSS)	34310.51	33105.74	31396.53	33779.46	33183.48
1 On Revenue Account	18620.61	16471.90	19946.88	17087.27	21230.51
2 On Capital Account	15689.91	16633.84	11449.65	16692.19	11952.97
i) Capital outlay	13056.42	14491.19	10856.26	14775.18	11227.40
ii) Loan Disbursements	2633.49	2142.65	593.39	1917.01	725.57
F Total Expenditure (D+E)	159506.51	173807.57	198582.40	192455.60	239907.14
1 On Revenue Account	142626.34	155920.79	179476.20	173971.80	217558.76
a. Of which Revenue Expenditure with Capital Nature	3818.45	6264.80	7861.94	6521.87	8613.10
2 On Capital Account	16880.17	17886.78	19106.21	18483.80	22348.38
i) Capital outlay	13584.45	15082.41	16938.10	15670.22	19451.16
ii) Loan Disbursements	3295.72	2804.36	2168.11	2813.58	2897.22
G Effective Capital Expenditure (F1(a)+F(2))	20698.62	24151.58	26968.15	25005.67	30961.48
H Revenue deficit (F(1)-A)	18140.19	31059.72	27124.52	36889.19	34586.66
I Effective Revenue Deficit (H-F1(a))	14321.74	24794.92	19262.58	30367.32	25973.56
J Fiscal Deficit (F-(A+B(1)+B(2)))	34258.05	48248.14	45038.52	53949.50	55419.51
K Primary Deficit (J-D(1a))	7271.83	19109.90	13214.80	22133.49	21043.49
L Gross State Domestic Product (GSDP)	1135371.56	1248533.01	1427145.23	1427145.23	1629072.51
Revenue Deficit as % of GSDP	1.60%	2.49%	1.90%	2.58%	2.12%
Effective Revenue Deficit as % of GSDP	1.26%	1.99%	1.35%	2.13%	1.59%
Fiscal Deficit as % of GSDP	3.02%	3.86%	3.16%	3.78%	3.40%
Primary Deficit as % of GSDP	0.64%	1.53%	0.93%	1.55%	1.29%

Table A2 DETAILED STATEMENT OF REVENUE RECEIPTS					
	2023-24 Accounts	2024-25 Accounts	2025-26 B. E.	2025-26 R. E.	(₹ crore) 2026-27 B. E.
Revenue Receipts					
A State's Own Tax Revenue	74329.01	76642.19	91514.75	83730.96	94002.47
1 GST	30563.60	32314.70	37763.18	34445.71	38062.51
2 Taxes on Agricultural income	0.21	-3.87	0.33	-1.06	0.21
3 Land Revenue	711.71	608.73	843.00	469.58	515.87
4 Stamps and Registration	5694.88	6127.56	7343.24	6740.32	7424.35
5 Other taxes on property other than agricultural land	236.09	216.67	265.00	216.68	267.50
6 State Excise	2944.02	2871.63	3150.00	3149.95	3464.97
7 Sales Tax and VAT	27690.43	27693.86	33591.44	30718.72	34100.90
8 Taxes on vehicles	6340.46	6634.98	7396.78	7829.28	8623.20
9 Taxes on goods and passengers	0.00	0.00	0.00	0.00	0.00
10 Taxes and duties on electricity	85.49	95.16	1100.00	100.00	1475.00
11 Other Taxes and Duties	62.13	82.77	61.78	61.78	67.96
B State's Own Non-Tax Revenue	16345.96	16486.62	19145.53	18760.72	20355.77
1 Interest receipts	175.35	225.09	280.60	225.06	252.38
2 Dividends and Profits	242.68	126.35	265.36	202.02	258.52
3 Police	223.33	242.74	296.48	340.46	348.53
4 Lotteries	12530.91	12711.18	14121.14	14490.48	15215.50
5 Education, Sports and Culture	230.34	271.39	328.49	304.92	330.52
6 Medical and Public Health	313.50	336.27	439.63	354.86	442.90
7 Forestry and Wild life	262.43	255.79	384.43	295.38	384.49
8 Non Ferrous Mining and Metallurgical Industries	555.25	584.90	753.72	664.85	763.40
9 Others	1812.16	1732.91	2275.68	1882.70	2359.53
C Share of Central Taxes	21742.92	24772.38	28616.50	27382.06	42114.32
1 Central Goods and Services Tax	6598.65	7235.09	8800.50	7971.62	12260.56
2 Corporation Tax	6526.25	7029.35	8895.00	7646.01	11759.76
3 Tax on Income other than Corporation Tax	7537.02	8964.40	9594.00	10202.00	15690.94
4 Other Taxes on Income and Expenditure	0.00	0.00	0.00	0.00	0.00
5 Taxes on Wealth	0.00	0.00	0.00	0.00	0.00
6 Customs	761.95	1260.31	940.00	1260.34	1938.44
7 Union Excise Duties	288.31	242.55	341.00	261.84	402.72
8 Service Tax	4.07	0.82	5.00	0.79	1.22
9 Other Taxes and Duties on Commodities and Services	26.67	39.86	41.00	39.46	60.69
D Grant in aid from Central Govt.	12068.26	6959.87	13074.90	7208.87	26499.54
1 Plan Grants	4084.70	4361.13	9168.80	4325.49	8839.75
2 Non Plan Grants	7983.57	2598.75	3906.10	2883.39	17659.79
<i>of which</i>					
i Post Devolution Revenue Deficit Grant	4749.00	0.00	0.00	0.00	14137.69
ii Grant for Rural Local Bodies	1260.00	1334.00	1301.00	1301.00	1301.00
iii Grant for Urban Local Bodies	400.36	455.49	1113.20	450.00	1364.20
iv Health Sector Grants	458.03	380.07	1109.00	635.00	474.00
v State Disaster Response Fund	277.60	291.20	306.40	306.40	306.40
vi State Disaster Mitigation Fund	100.70	71.10	76.50	76.50	76.50
vii National Disaster Response Fund (NDRF)	0.00	0.00	0.00	114.49	0.00
viii GST compensation	737.88	66.89	0.00	0.00	0.00
<i>Under Non-Plan Grants Sl.No.(i to vii) depict Finance Commission Award</i>					

Table A3
DETAILED STATEMENT OF CAPITAL RECEIPTS

	2023-24	2024-25	2025-26	2025-26	(₹ crore)
	Accounts	Accounts	B. E.	R. E.	2026-27
					B. E.
CAPITAL RECEIPTS					
A Recovery of Loans & Advances	714.80	667.16	1125.91	1385.34	1449.23
1 Loans for Co-operatives	22.44	13.18	42.08	25.36	35.44
2 Loans for Industries	13.02	16.50	32.88	19.74	33.91
3 Loans to Govt. Servants	596.09	582.73	985.90	1288.92	1318.73
4 Loans for other purposes	83.25	54.75	65.06	51.32	61.14
B Other capital Receipts	47.51	31.20	66.30	38.15	66.30
C Borrowings and Other Liabilities	34350.72	47631.04	44998.21	53908.80	55378.49
1 Public Debt (Net)	29989.02	42025.88	40848.21	49908.80	51378.49
a.Internal debt	30020.85	39559.67	36987.05	46105.22	47403.05
i.Market loan	26638.00	37965.98	34506.72	42461.34	44921.06
ii.NABARD	-42.76	-23.87	117.64	-50.00	-50.00
iii.Special securities issued to NSSF	3818.00	1885.44	2433.37	3815.20	2587.39
iv.Others	-392.40	-267.88	-70.68	-121.32	-55.40
b.Loans and Advances from Central Govt.*	-31.83	2466.21	3861.16	3803.59	3975.44
2 Public Account (Net)	4361.71	5605.16	4150.00	4000.00	4000.00
i.Small Savings, Provident Fund etc.	-246.68	1353.54	4762.35	3688.00	4543.94
1. State Provident Funds	205.80	394.02	1830.52	1894.14	2495.24
2. State Treasury Deposits	-2103.96	-801.53	851.06	94.23	301.95
3. Insurance funds & Others	1651.48	1761.05	2080.78	1699.63	1746.75
ii.Reserve Funds	379.98	337.85	-1080.44	23.59	-1160.31
iii.Deposits and Advances	68.67	1468.28	120.04	-60.46	275.41
iv.Suspense and Miscellaneous	2952.71	2520.33	352.62	357.86	349.81
v.Remittance	1207.03	-74.85	-4.57	-9.00	-8.84

COMPOSITION OF RECEIPTS OF STATE GOVERNMENT 2026-27 B.E

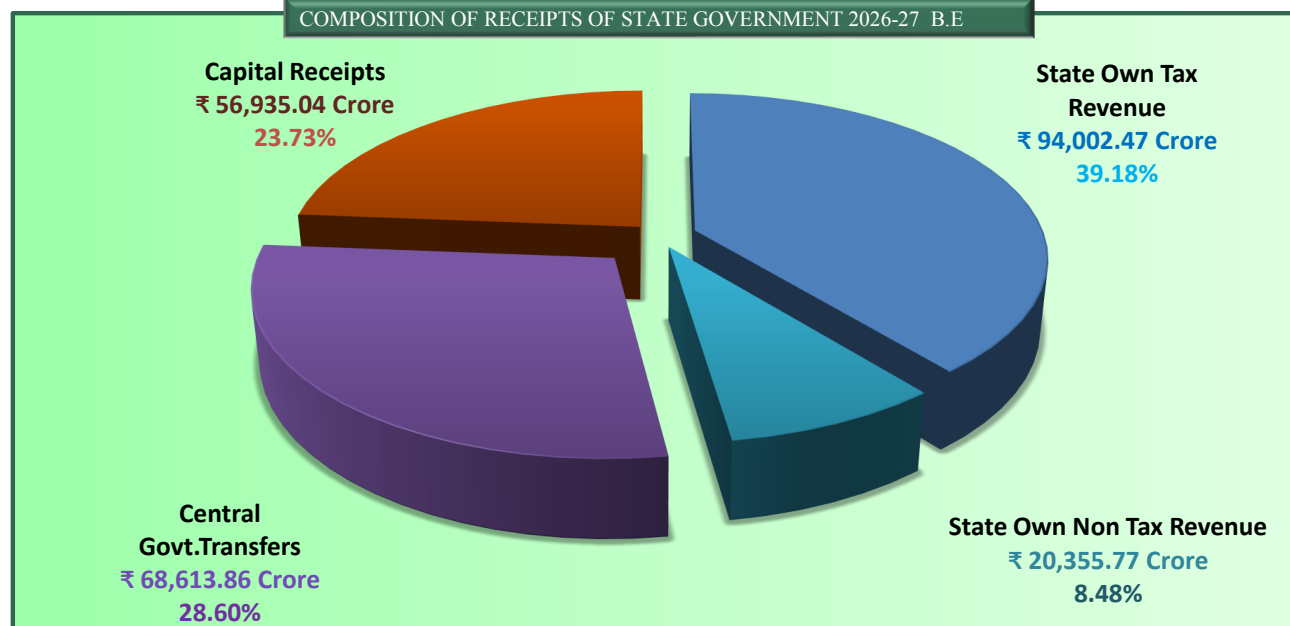
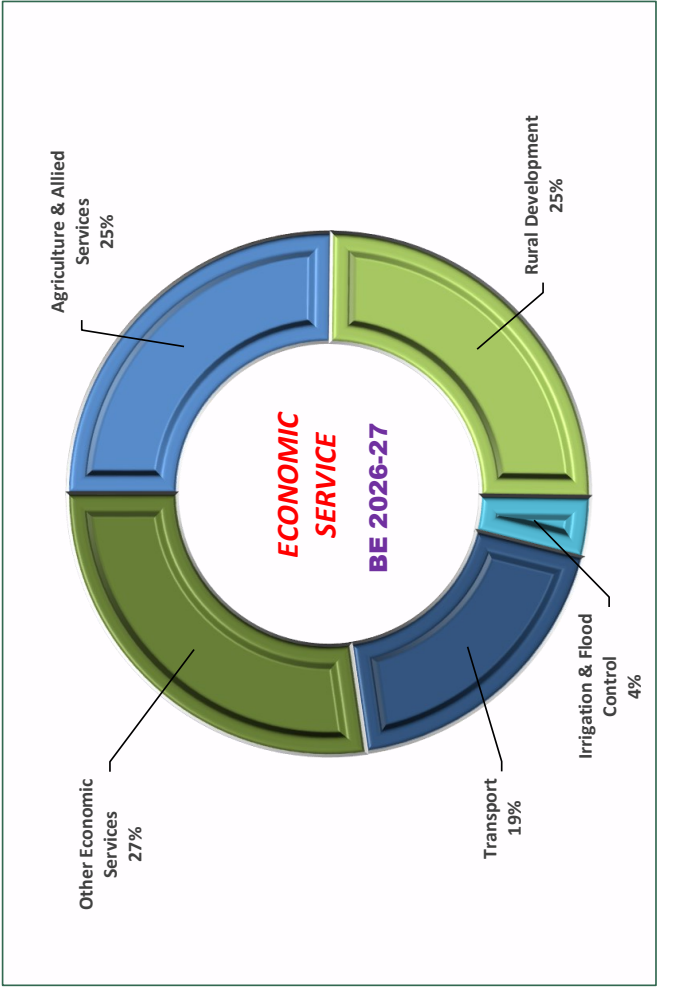
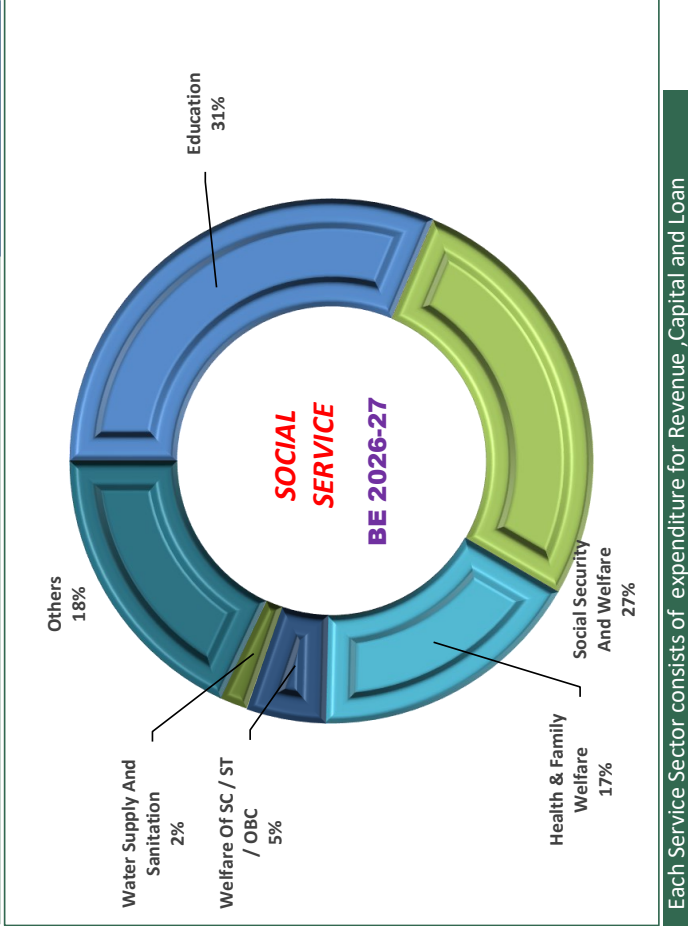
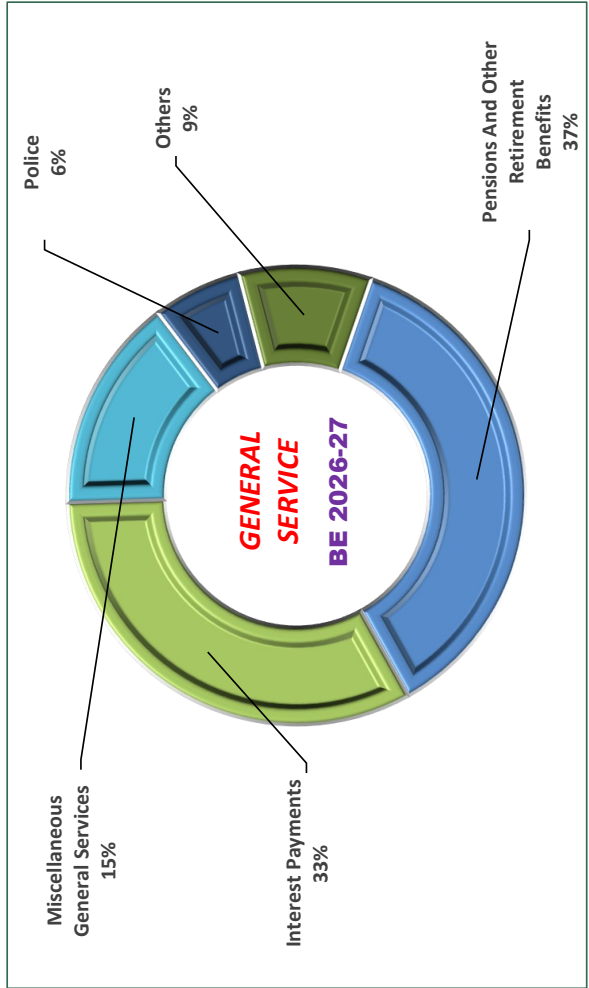
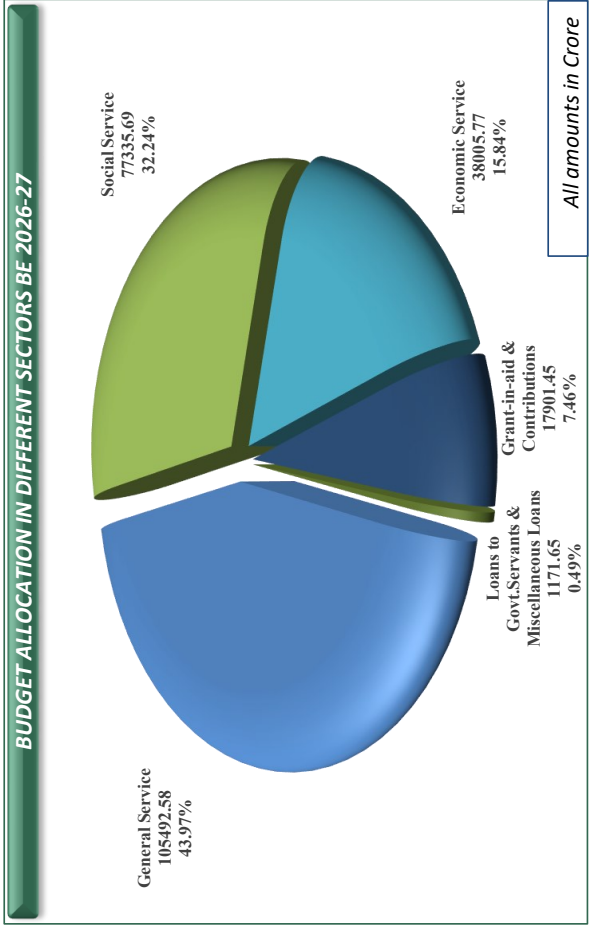


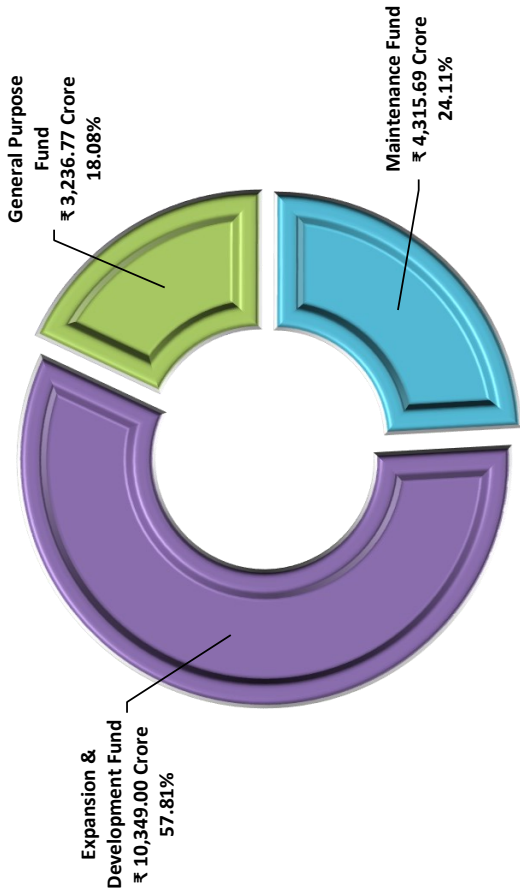
Table A4 DETAILED STATEMENT OF EXPENDITURE													(₹ crore)
2024-25 Accounts			2025-26 BE			2025-26 RE			2026-27 BE				
Plan	Non Plan	Total	Plan	Non Plan	Total	Plan	Non Plan	Total	Plan	Non Plan	Total		
I.Expenditure on Revenue Account (A+B+C+D)													
A General Services													
1 Interest payments	0.00	29138.23	0.00	31823.72	31823.72	0.00	31816.01	31816.01	0.00	34376.02	34376.02		
2 Police	123.67	4386.08	134.76	4909.91	5044.67	88.25	4996.52	5084.77	149.20	6430.33	6579.53		
3 Pension & Other retirement benefits	0.00	27875.21	0.00	29459.83	29459.83	0.00	29414.59	29414.59	0.50	38668.62	38669.12		
4 Other General Services	3108.60	12563.81	15672.41	232.82	20439.72	5019.87	20119.76	25139.63	274.30	25354.61	25628.91		
B Social Services													
1 Education, Sports, Arts & Culture	9484.56	43826.13	53310.69	10989.26	58437.35	7953.07	47819.45	55772.51	11824.01	61938.64	73762.66		
2 Health & Family Welfare	1778.81	21331.69	23110.50	2634.97	25926.36	1514.29	23425.27	24939.56	2818.16	30512.43	33330.59		
3 Watersupply, Sanitation, Housing & Urban Development	2946.46	7282.09	10228.55	2782.00	10580.23	2567.60	7880.93	10448.54	3128.05	9704.39	12832.44		
	1303.23	237.16	1540.39	1919.84	2404.90	889.54	315.40	1204.94	1489.98	500.55	1990.53		
4 Welfare of SC/ST/OBC & minorities	1746.88	512.88	2259.77	1740.84	2285.30	1300.00	572.76	1872.76	1961.42	601.29	2562.71		
5 Social Welfare & Nutrition	1519.80	13363.89	14883.69	1479.72	15468.42	1479.72	14265.80	15745.52	1572.91	19121.25	20694.16		
6 Other Social Services	189.37	1098.42	1287.80	431.89	1772.14	201.92	1359.29	1561.21	853.49	1498.74	2352.23		
C Economic Services													
1 Agriculture & Allied Activities	3755.07	7649.39	11404.46	8590.04	9700.39	18290.43	4026.08	8460.61	8982.50	11658.57	20641.07		
	1635.60	4376.53	6012.13	1882.23	7702.09	1595.25	5498.23	7093.48	1947.62	6974.16	8921.78		
2 Rural Development	1086.71	604.98	1691.69	5236.68	712.06	5948.74	1282.49	725.62	2008.10	5442.64	6399.65		
3 Other Economic Services	1032.76	2667.88	3700.64	1471.13	3168.47	4639.61	1148.35	2236.77	3385.11	1592.24	5319.64		
D Grants-In-Aid & Contributions													
II.Expenditure on Capital Account (Cap.Out+Loan Dis)													
Capital Outlay (a+b+c)													
a General Services	16633.84	1252.93	17886.78	11449.65	7656.56	19106.21	16692.19	1791.61	18483.80	11952.97	22348.38		
	14491.19	591.22	15082.41	10856.26	6081.84	16938.10	14775.18	895.03	15670.22	11227.40	19451.16		
1 Public Works	300.99	21.17	322.16	218.47	16.55	235.02	339.01	14.26	222.60	16.40	239.00		
	258.45	20.93	279.38	157.00	16.30	173.30	228.52	14.01	242.53	159.18	175.58		
2 Other General Services	42.54	0.24	42.78	61.47	0.25	61.72	110.49	0.25	110.74	63.42	63.42		
b Social Services	3037.97	75.82	3113.79	3100.82	207.80	3308.62	2411.26	179.29	2590.55	3329.22	3553.18		
1 Education, Sports, Arts & Culture	560.10	42.26	602.36	369.48	102.04	471.52	375.79	109.80	485.59	433.68	551.88		
2 Health & Family Welfare	300.45	15.05	315.50	208.74	85.00	293.74	310.01	40.00	350.01	228.56	313.56		
3 Watersupply, Sanitation, Housing & Urban Development	1641.93	18.07	1660.00	1064.10	20.00	1084.10	987.16	28.73	1015.89	1063.22	1083.22		
4 Other Social Services	535.49	0.45	535.93	1458.50	0.76	1459.26	738.29	0.76	739.05	1603.76	1604.52		
c Economic Services	11152.23	494.24	11646.47	7536.97	5857.49	13394.46	12024.92	701.48	12726.40	7675.58	15658.98		
1 Rural Development	1059.69	319.40	1379.09	1772.01	300.00	2072.01	1429.61	477.29	1906.90	1763.38	3114.38		
2 Transport	3641.04	26.55	3667.59	1839.96	1756.77	3596.73	3753.59	58.13	3811.71	1662.89	3920.72		
3 Other Economic Services	6451.50	148.28	6599.79	3925.00	3800.72	7725.72	6841.72	166.06	7007.78	4249.31	8623.88		
Loan Disbursement													
1 Loans for General Service	2142.65	661.71	2804.36	593.39	1574.72	2168.11	1917.01	896.58	2813.58	725.57	2897.22		
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2 Loans for Social Service	36.93	1.00	37.93	17.60	0.00	17.60	118.01	1.00	19.85	0.00	19.85		
3 Loans for Economic Services	2105.72	0.00	2105.72	575.79	905.65	1481.44	1799.00	0.00	1799.00	705.72	1705.72		
4 Loans to Govt.Servants & Miscellaneous Loans	0.00	660.71	660.71	0.00	669.07	669.07	0.00	895.58	0.00	1171.65	1171.65		



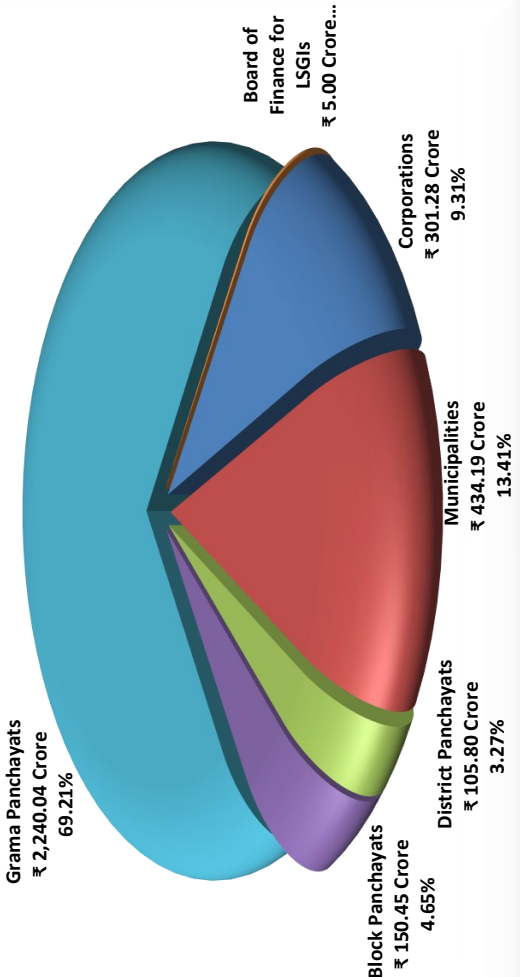
Each Service Sector consists of expenditure for Revenue, Capital and Loan

TABLE A5						
FUNDS DEVOLVED TO THE LOCAL SELF GOVERNMENTS						
Sl No	Local Government	2023-24 Accounts	2024-25 Accounts	2025-26 B.E	2025-26 R.E	(₹ Crore) 2026-27 B.E
1	<u>General Purpose/Traditional Functions</u>	1675.96	2513.65	2577.33	2533.61	3236.77
i.	Corporations	154.31	207.83	219.08	208.13	301.28
ii.	Municipalities	202.16	303.33	315.31	312.16	434.19
iii.	District Panchayats	56.67	84.12	94.78	88.04	105.80
iv.	Block Panchayats	80.12	119.74	134.78	125.04	150.45
v.	Grama Panchayats	1182.71	1798.64	1813.38	1800.24	2240.04
vi.	Board of Finance for Local Self Governments	0.00	0.00	0.00	0.00	5.00
2	<u>Maintenance Assets (a) + (b)</u>	1344.81	3123.55	4188.16	3175.07	4315.69
	a.Non Road Assets	684.74	1231.11	1610.83	1255.74	1618.38
i.	Corporations	37.66	66.47	93.57	67.80	92.09
ii.	Municipalities	101.91	191.06	270.61	194.88	263.84
iii.	District Panchayats	111.28	226.32	303.01	230.84	310.26
iv.	Block Panchayats	93.91	183.04	228.31	186.70	201.07
v.	Grama Panchayats	339.98	564.23	715.34	575.52	751.12
	b.Road Assets	660.07	1892.43	2577.33	1919.33	2697.30
i.	Corporations	32.07	75.71	155.10	82.44	251.45
ii.	Municipalities	69.70	200.25	311.67	207.80	362.39
iii.	District Panchayats	79.33	89.20	190.42	93.34	211.85
iv.	Block Panchayats	0.00	0.00	0.00	0.00	0.00
v.	Grama Panchayats	478.97	1527.27	1920.14	1535.75	1871.61
3	<u>Expansion and Development</u>	6029.36	8399.56	9215.00	8548.91	10349.00
i.	Corporations	653.00	991.35	1045.57	993.29	1088.06
ii.	Municipalities	775.40	1359.31	1553.31	1397.98	1733.96
iii.	District Panchayats	668.22	909.41	1144.93	938.84	1329.60
iv.	Block Panchayats	677.99	1010.52	1058.30	1026.55	1191.57
v.	Grama Panchayats	3254.76	4128.96	4412.89	4192.25	5005.82
Grand Total(1+2+3)		9050.14	14036.76	15980.49	14257.59	17901.45
TIER WISE ALLOCATION TO LOCAL SELF GOVERNMENTS						
I	Corporations [1(i)+2a(i)+2b(i)+3(i)]	877.04	1341.36	1513.32	1351.66	1732.89
II	Municipalities [1(ii)+2a(ii)+2b(ii)+3(ii)]	1149.16	2053.94	2450.90	2112.82	2794.38
III	District Panchayats [1(iii)+2a(iii)+2b(iii)+3(iii)]	915.50	1309.04	1733.14	1351.06	1957.50
IV	Block Panchayats [1(iv)+2a(iv)+2b(iv)+3(iv)]	852.02	1313.31	1421.38	1338.29	1543.09
V	Grama Panchayats [1(v)+2a(v)+2b(v)+3(v)]	5256.41	8019.10	8861.75	8103.76	9868.59
VI	Board of Finance for Local Self Governments	0.00	0.00	0.00	0.00	5.00
Grand Total(I+II+III+IV+V)		9050.14	14036.76	15980.49	14257.59	17901.45

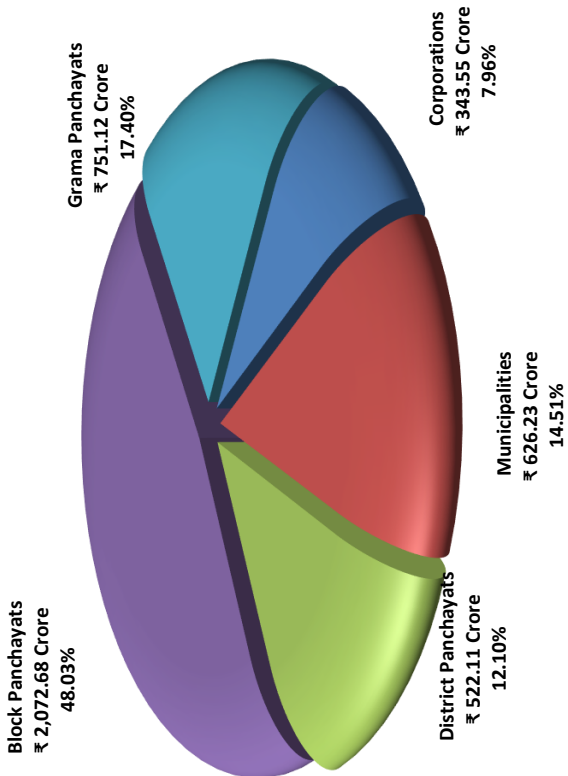
FUNDS DEVOLVED TO LOCAL SELF GOVERNMENTS 2026-27 BE



GENERAL PURPOSE FUND 2026-27 BE



Maintenance Asset(Road Asset +Non Road Asset)2026-27 BE



Expansion and Development 2026-27 BE

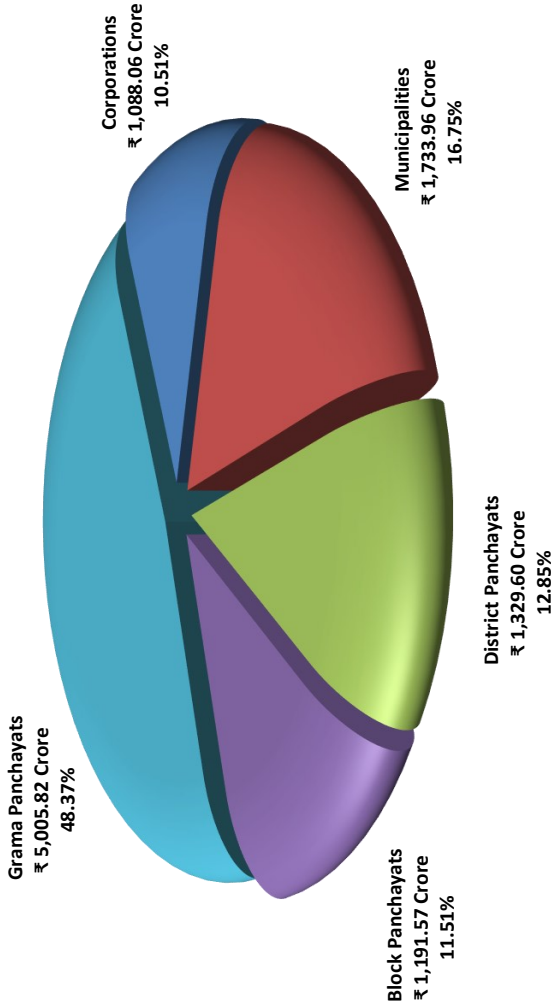


Table A6
CONSOLIDATED STATEMENT OF RECEIPTS AND EXPENDITURE

SI No	RECEIPTS & EXPENDITURE	2023-24 Accounts	2024-25 Accounts	2025-26 B. E.	2025-26 R. E.	(₹ Crore) 2026-27 B. E.
1	REVENUE RECEIPTS (1.1 to 1.6)	124486.15	124861.07	152351.67	137082.61	182972.10
1.1	State's Own Tax Revenue	74329.01	76642.19	91514.75	83730.96	94002.47
1.2	Share in Central Taxes & Duties	21742.92	24772.38	28616.50	27382.06	42114.32
1.3	State's Own Non-Tax Revenue	16345.96	16486.62	19145.53	18760.72	20355.77
	of which Lotteries (Gross Receipts)	12530.91	12711.18	14121.14	14490.48	15215.50
1.4	Plan Grants	4084.70	4361.13	9168.80	4325.49	8839.75
	I) State Plan Schemes (Central Asst.)	165.83	176.34	62.00	252.04	62.00
	ii) Grants for CSS/CPS	3918.87	4184.79	9106.80	4073.45	8777.75
1.5	Grants from Finance Commission	7245.69	2531.85	3906.10	2883.39	17659.79
	I) Non-Plan	7245.69	2531.85	3906.10	2883.39	17659.79
	ii) Plan	0.00	0.00	0.00	0.00	0.00
1.6	Non-Plan Grants other than FC	737.88	66.89	0.00	0.00	0.00
2	REVENUE EXPENDITURE (2.1 + 2.2)	142626.34	155920.79	179476.20	173971.80	217558.76
2.1	Plan Revenue Expenditure	18620.61	16471.90	19946.88	17087.27	21230.51
	of which					
2.1.1	Outlay on CSS/CPS	2881.85	3524.84	8183.67	3133.72	7706.24
2.1.2	Support to State PSUs	89.82	167.25	242.88	187.29	201.78
2.1.3	Lotteries (Gross Expenditure)	0.00	0.00	0.00	0.00	0.00
2.2	Non-Plan Revenue Expenditure	124005.73	139448.89	159529.32	156884.53	196328.25
	of which					
2.2.1	Interest Payments	26986.22	29138.23	31823.72	31816.01	34376.02
2.2.2	Support to State PSUs	1135.01	1253.15	693.81	649.21	723.29
2.2.3	Lotteries (Gross Expenditure)	11401.20	11721.98	12822.13	13127.31	13730.33
3	CAPITAL RECEIPTS (3.1 TO 3.16)	109478.87	160247.82	161151.31	175783.31	196858.13
3.1	SLR based Market Borrowings (Gross)	42438.00	53666.00	51806.78	59761.34	63221.06
3.2	Negotiated Loans (Gross)	639.69	637.25	1236.95	1129.00	1129.91
3.3	Loans for State Plan Schemes (Central Assistance.)	900.92	3633.42	4735.37	4735.37	4956.63
3.4	Small Savings - NSSF (Gross)	7069.73	5844.14	7000.00	7632.12	7000.00
3.5	Loans for Central Plan Schemes	0.00	0.00	0.00	0.00	0.00
3.6	Loans for Centrally Sponsored Schemes	0.00	0.00	0.00	0.00	0.00
3.7	W&M advance from RBI (Gross)	53306.52	90163.50	91030.00	97101.99	115035.00
3.8	W&M advances from Centre	0.00	0.00	0.00	0.00	0.00
3.9	Recovery of Loans & Advances	714.80	667.16	1125.91	1385.34	1449.23
3.10	Dis-investment	0.00	0.00	0.00	0.00	0.00
3.11	Contingency Fund (net)	0.00	0.00	0.00	0.00	0.00
3.12	Appropriation to Contingency Fund (Net)	0.00	0.00	0.00	0.00	0.00
3.13	Inter-State Settlement (Net)	0.00	0.00	0.00	0.00	0.00
3.14	Loan received in lieu of GST Compensation	0.00	0.00	0.00	0.00	0.00
3.15	Other Capital Receipts into Consolidated Fund	47.51	31.20	66.30	38.15	66.30
3.16	Public Account (Net)	4361.71	5605.16	4150.00	4000.00	4000.00
	of which					
	Provident Fund (Net)	205.80	394.02	1830.52	1894.14	2495.24
	Reserve Fund (Net)	379.98	337.85	-1080.44	23.59	-1160.31
	Deposits & Advances (Net)	68.67	1468.28	120.04	-60.46	275.41
	of which Deposits (Net)	68.46	1468.38	120.04	-60.46	275.41
	Suspense & Miscellaneous (Net)	2952.71	2520.33	352.62	357.86	349.81
	Withdrawal from C.B Investment Account (Net)	0.00	0.00	0.00	0.00	0.00
	Remittances (Net)	1207.03	-74.85	-4.57	-9.00	-8.84
	Others (Net)	-452.48	959.53	2931.84	1793.86	2048.70

Table A6 (Contd..)

Table A6 (Contd..)						
CONSOLIDATED STATEMENT OF RECEIPT AND EXPENDITURE						
SI No	RECEIPTS & EXPENDITURE	2023-24 Accounts	2024-25 Accounts	2025-26 B. E.	2025-26 R. E.	(₹ crore) 2026-27 B. E.
4	CAPITAL EXPENDITURE (4.1 TO 4.6)	91246.01	129805.20	134067.09	138934.81	162312.49
4.1	Plan Capital Outlay	13056.42	14491.19	10856.26	14775.18	11227.40
	of which outlay on CSS/CPS	561.49	755.12	938.18	901.69	1086.56
4.2	Plan Lending	2633.49	2142.65	593.39	1917.01	725.57
	of which lending on CSS/CPS	28.86	85.31	31.86	76.43	31.86
4.3	Non-Plan Capital Outlay	528.04	591.22	6081.84	895.03	8223.76
4.4	Non-Plan Lending	662.23	661.71	1574.72	896.58	2171.65
4.5	Discharge of Internal Debt	73433.09	110751.22	114086.68	119519.23	138982.92
	of which Market borrowings	15800.00	15700.02	17300.06	17300.00	18300.00
4.6	Repayment of Loans to Centre	932.75	1167.20	874.21	931.78	981.19
A.	TOTAL RECEIPTS	233965.02	285108.89	313502.98	312865.92	379830.23
B.	TOTAL EXPENDITURE	233872.35	285725.99	313543.28	312906.62	379871.24
C.	OVERALL SURPLUS(+)/DEFICIT(-)	92.67	-617.10	-40.30	-40.70	-41.02
D.	OPENING BALANCE	182.69	275.36	119.75	-341.74	-382.44
E.	CLOSING BALANCE	275.36	-341.74	79.45	-382.44	-423.45
F.	REVENUE DEFICIT	18140.19	31059.72	27124.52	36889.19	34586.66
G.	GROSS FISCAL DEFICIT	34258.05	48248.14	45038.52	53949.50	55419.51
H.	PRIMARY DEFICIT	7271.83	19109.90	13214.80	22133.49	21043.49
I.	STATE'S OWN RESOURCES	37353.07	37477.96	27702.63	43361.95	30731.37
	Balance from Current Revenues					
i	(1.1+1.2+1.3+1.5+1.6 - 2.2 + Head 2048)	-3484.28	-18828.95	-16226.44	-24007.41	-21945.90
ii	Contribution of KSEB and LSGIs	7581.49	12008.76	10257.18	12978.40	11391.18
iii	Plan Grants under FC	0.00	0.00	0.00	0.00	0.00
iv	MCR (net) *	4278.20	4424.89	-7292.65	5422.97	-9762.89
v	State Provident Fund, Small Savigs (Net)	-246.68	1353.54	4762.35	3688.00	4543.94
vi	Small Savings - NSSF (Gross)	7069.73	5844.14	7000.00	7632.12	7000.00
vii	SLR based Borrowings (Net)	26638.00	37965.98	34506.72	42461.34	44921.06
viii	Negotiated Loans (Gross) **	611.07	636.49	1190.04	1079.00	1083.00
ix	Repayment of Loans	-5094.46	-5926.88	-6494.57	-5892.46	-6499.02
x	Adjustment of Opening Balance	0.00	0.00	0.00	0.00	0.00
xi	CSS/CPS Deficit (-)/ Surplus(+)	0.00	0.00	0.00	0.00	0.00
J.	CENTRAL ASSISTANCE	1066.75	3809.76	4797.37	4987.41	5018.63
K.	STATE PLAN RESOURCES	38419.82	41287.72	32500.00	48349.36	35750.00
* includes Non Plan Capital Outlay.						
** Excluding NCDC Loans.						

* includes Non Plan Capital Outlay.

** Excluding NCDC Loans.

Table A7
DEBT OUTSTANDING OF THE STATE GOVERNMENT

	2023-24 Accounts	2024-25 Accounts	2025-26 B. E.	2025-26 R. E.	(₹ crore) 2026-27 B. E.
A Public Debt	267989.99	310015.87	349444.24	359924.68	411303.17
1 Internal debt	257157.92	296717.59	332244.08	342822.81	390225.86
<i>i. Market loan</i>	225780.04	263746.02	295060.04	306207.36	351128.42
<i>ii. Loans from financial Institutions</i>	2987.61	2858.51	2950.48	2740.99	2679.79
<i>Of which</i>					
1. LIC	146.55	55.27	0.00	0.00	0.00
2. GIC	86.24	72.29	60.04	60.04	48.84
3. NABARD	2754.82	2730.95	2890.43	2680.95	2630.95
<i>iii. Special securities issued to NSSF</i>	27417.99	29303.43	33389.73	33118.63	35706.02
<i>iv. Others</i>	972.27	809.62	843.83	755.82	711.63
2 Loans and Advances from Centre. *	10832.07	13298.28	17200.16	17101.87	21077.31
B Small Savings, Provident Fund etc.	123944.24	125297.78	132553.39	128985.78	133529.72
<i>i. State Provident Funds</i>	38409.12	38803.13	41777.17	40697.27	43192.51
<i>ii. State Treasury Deposits</i>	72630.45	71828.93	74250.74	71923.16	72225.11
<i>iii. Insurance, Pension funds and Others</i>	12904.67	14665.72	16525.47	16365.35	18112.10
Total Outstanding Debt of the State Government (A+B)	391934.23	435313.65	481997.62	488910.46	544832.88
Total Debt as % of GSDP	34.52%	34.87%	33.77%	34.26%	33.44%

COMPOSITION OF DEBT OUTSTANDING OF THE STATE 2026-27 B.E.

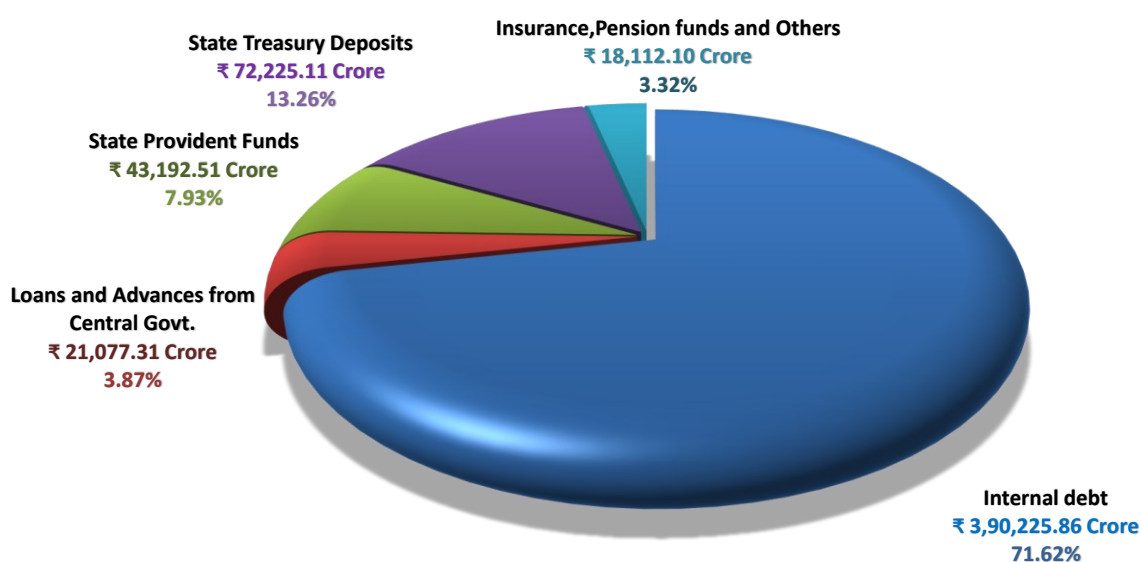


Table A8
PAST FISCAL FRAMEWORK

Table A8											
PAST FISCAL FRAMEWORK											(₹ crore)
Sl. No.	Item	2010-11	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
1	Total Revenue	30991	75612	83020	92854	90225	97617	116640	132725	124486	124861
2	Own Revenue	23652	51876	57659	62427	62588	54988	68803	87086	90675	93129
3	From Centre	7338	23735	25361	30427	27636	42629	47837	45639	33811	31732
4	Total Expenditure	38790	102383	110238	120070	114385	138884	163226	158738	159507	173808
5	Revenue	34665	91096	99948	110316	104720	123446	146180	141951	142626	155921
6	Capital	4125	11286	10289	9753	9665	15438	17046	16787	16880	17887
7	Revenue Deficit *	3674	15485	16928	17462	14495	20064	20800	9226	18140	31060
8	Fiscal Deficit *	7730	26448	26837	26958	23837	35204	37306	25555	34258	48248
9	Interest payments	5690	12117	15120	16748	19215	20975	23303	25176	26986	29138
10	Primary Deficit *	2041	14332	11717	10210	4623	14228	14004	378	7272	19110
11	Total Public Debt*	54887	125883	142985	158234	174640	199682	219975	238001	267990	310016
12	Total Debt *	78673	186454	210762	235631	260311	296901	335641	362192	391934	435314
13	GSDP	324513	634886	701588	788286	812935	771724	924465	1038734	1135372	1248533

* Loan received from GoI in lieu of GST compensation of Rs. 5766 Crore and Rs.8739.31 Crore in 2020-21 and 2021-22 respectively is reckoned as grant-in-aid from Government of India for the calculation of fiscal indicators, since the repayment obligation of this loan will not be met from the resource of the State.

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

Table A9
AS PERCENTAGE OF GSDP

Sl. No.	Item	2010-11	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
1	Total Revenue	9.55	11.91	11.83	11.78	11.10	12.65	12.62	12.78	10.96	10.00
2	Own Revenue	7.29	8.17	8.22	7.92	7.70	7.13	7.44	8.38	7.99	7.46
3	From Centre	2.26	3.74	3.61	3.86	3.40	5.52	5.17	4.39	2.98	2.54
4	Total Expenditure	11.95	16.13	15.71	15.23	14.07	18.00	17.66	15.28	14.05	13.92
5	Revenue	10.68	14.35	14.25	13.99	12.88	16.00	15.81	13.67	12.56	12.49
6	Capital	1.27	1.78	1.47	1.24	1.19	2.00	1.84	1.62	1.49	1.43
7	Revenue Deficit	1.13	2.44	2.41	2.22	1.78	2.60	2.25	0.89	1.60	2.49
8	Fiscal Deficit	2.38	4.17	3.83	3.42	2.93	4.56	4.04	2.46	3.02	3.86
9	Interest payments	1.75	1.91	2.16	2.12	2.36	2.72	2.52	2.42	2.38	2.33
10	Primary Deficit	0.63	2.26	1.67	1.30	0.57	1.84	1.51	0.04	0.64	1.53
11	Public Debt	16.91	19.83	20.38	20.07	21.48	25.87	23.79	22.91	23.60	24.83
12	Total Debt	24.24	29.37	30.04	29.89	32.02	38.47	36.31	34.87	34.52	34.87

COMPARATIVE STUDY OF FISCAL PARAMETERS AS % OF GSDP

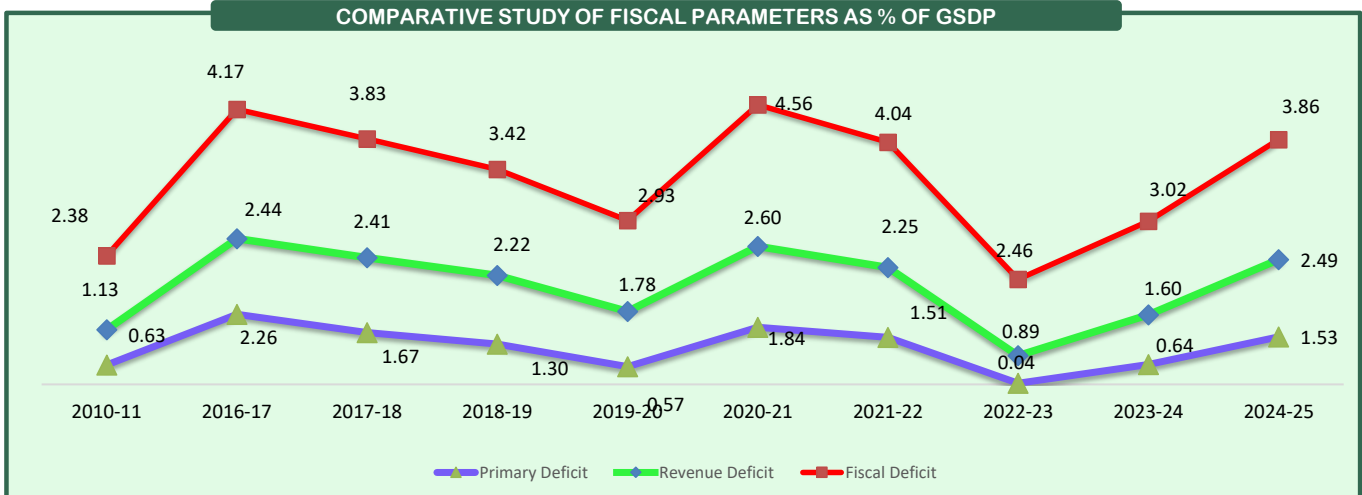


Table A10 IMPORTANT ITEMS UNDER REVENUE AND VARIOUS INDICATORS						
	2023-24 Accounts	2024-25 Accounts	2025-26 B. E.	2025-26 R. E.	(₹ crore) 2026-27 B. E.	
Revenue Receipts						
State Own Revenue (SOR)	124486.15	124861.07	152351.67	137082.61	182972.10	
Central Govt. Transfers	90674.97	93128.82	110660.27	102491.67	114358.24	
	33811.18	31732.25	41691.40	34590.93	68613.86	
Revenue Expenditure	142626.34	155920.79	179476.20	173971.80	217558.76	
<i>Of which</i>						
1 Interest	26986.22	29138.23	31823.72	31816.01	34376.02	
2 Pension	25644.24	27875.21	29459.83	29414.59	38669.12	
3 Salary	38541.18	39872.20	44114.35	43853.79	57557.85	
Of which Teaching Grant of Aided Private Educational Institutions (Schools, Polytechnics & Colleges)	10683.74	11204.84	12513.60	12201.88	16335.98	
Revenue deficit *	18140.19	31059.72	27124.52	36889.19	34586.66	
Salaries and Pensions as % of SOR	70.79	72.75	66.49	71.49	84.15	
Salaries and Pensions as % of TRR	51.56	54.26	48.29	53.45	52.59	
Salaries,Pensions & Interest as % of TRE	63.92	62.14	58.73	60.40	60.03	
Salaries,Pensions & Interest as % of TRR	73.24	77.59	69.18	76.66	71.38	
Interest Payments as % of TRE	18.92	18.69	17.73	18.29	15.80	
Interest Payments as % of SOR	29.76	31.29	28.76	31.04	30.06	
Interest Payments as % of GSDP	2.35	2.33	2.23	2.23	2.11	
Salary Expenditure under Revenue as % of Total Revenue	30.96	31.93	28.96	31.99	31.46	
Salary of Aided Educational Institutions as % of Total Revenue	8.58	8.97	8.21	8.90	8.93	
Salary Expenditure under Revenue as% of Revenue Expenditure	27.02	25.57	24.58	25.21	26.46	

Table A11 IMPORTANT ITEMS OF EXPENDITURE (₹ crore)												
2024-25 Accounts				2025-26 B.E			2025-26 R.E			2026-27 B.E		
	REVENUE	CAPITAL	TOTAL	REVENUE	CAPITAL	TOTAL	REVENUE	CAPITAL	TOTAL	REVENUE	CAPITAL	TOTAL
1 Salaries	39872.20	31.61	39903.81	44114.35	0.94	44115.29	43853.79	36.08	43889.87	57557.85	6.30	57564.15
2 Pensions	27875.21	0.00	27875.21	29459.83	0.00	29459.83	29414.59	0.00	29414.59	38669.12	0.00	38669.12
3 Interest	29138.23	0.00	29138.23	31823.72	0.00	31823.72	31816.01	0.00	31816.01	34376.02	0.00	34376.02
4 Grant-in-aid	3265.47	0.00	3265.47	4010.81	13.14	4023.95	3255.89	4.95	3260.84	4398.08	13.15	4411.23
5 Subsidies	1490.42	0.00	1490.42	2147.32	0.00	2147.32	1690.42	0.00	1690.42	2379.14	3.00	2382.14
6 Minor Works	59.22	0.00	59.22	151.36	0.00	151.36	86.58	0.00	86.58	161.80	0.00	161.80
7 Major Works	0.00	1480.79	1480.79	0.00	926.22	926.22	0.00	1346.96	1346.96	0.00	866.01	866.01
8 Scholarships and Stipends	1860.68	0.00	1860.68	1521.40	0.00	1521.40	1561.51	0.00	1561.51	1580.26	0.00	1580.26
9 Contributions	183.06	0.00	183.06	782.78	0.00	782.78	530.84	0.00	530.84	854.52	0.00	854.52
10 Wages	1677.95	5.87	1683.82	1744.24	0.00	1744.24	2356.77	2.02	2358.79	2580.69	0.19	2580.88
11 Materials and Supplies	171.22	0.20	171.43	208.12	0.00	208.12	206.97	0.50	207.47	217.55	0.50	218.05
12 Machinery and Equipment	64.81	2.05	66.86	116.00	18.62	134.62	49.97	5.23	55.20	117.96	19.12	137.08
13 Travel Expenses	143.83	0.17	144.00	104.90	0.00	104.90	124.38	0.06	124.44	109.71	0.02	109.74
14 Maintenance	111.37	0.00	111.37	141.88	0.00	141.88	99.69	0.00	99.69	138.88	0.00	138.88
15 P.O.L.	139.88	0.08	139.97	129.97	0.00	129.97	131.35	0.03	131.38	131.00	0.02	131.02
16 Motor Vehicles	38.85	0.04	38.89	38.92	0.10	39.02	50.27	10.24	60.52	37.24	0.11	37.35
17 Rent, Rates and Taxes	66.08	0.08	66.16	52.87	0.00	52.87	57.67	0.08	57.75	56.47	0.01	56.48

Table A12 TREND IN SALARY EXPENDITURE							
	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Accounts)	2023-24 (Accounts)	2024-25 (Accounts)	2025-26 B.E.	2026-27 B.E.
A.SOCIAL SERVICE							
Education, Sports, Art And Culture	13260.44	21691.16	18304.99	18124.20	19092.96	21351.53	21035.13
Medical, Public Health&Family Welfare	3904.16	6238.81	5483.17	5582.51	5833.14	6457.51	6380.97
Social Security & Welfare	821.37	943.66	866.04	871.85	717.31	118.54	246.32
others	483.01	778.34	651.23	682.68	677.23	777.89	760.07
Total social service(A)	18468.99	29651.96	25305.43	25261.24	26320.63	28705.48	28422.49
B.ECONOMIC SERVICE							
Agriculture, Animal Husbandary & Co-operation	1134.33	1798.94	1526.41	1592.30	1617.55	1837.80	1826.88
Irrigation & Flood Control	335.60	521.50	423.77	436.95	432.59	462.12	495.96
Others	1478.16	2367.96	2001.08	2134.00	2141.45	2483.68	2449.15
Total Economic Service(B)	2948.10	4688.40	3951.25	4163.26	4191.59	4783.61	4771.99
Developmental Expenditure(A+B)	21417.09	34340.36	29256.68	29424.50	30512.22	33489.09	33194.48
C.GENERAL SERVICE							
Police	2794.83	4581.08	3885.60	3967.55	4096.21	4660.52	4723.13
Administration of Justice	712.46	1099.88	956.63	1086.72	1151.47	1205.01	1282.00
others	2886.48	4603.96	3914.63	4094.08	4143.92	4760.68	4690.25
Total General Service/Non Dev Exp (C)	6393.77	10284.92	8756.86	9148.35	9391.60	10626.20	10695.39
Total Salary Expenditure(A+B+C)	27810.86	44625.28	38013.54	38572.85	39903.81	44115.29	43889.87
							57564.15

TREND IN REVENUE RECEIPTS 2010-11 & 2019-20 TO 2026-27

The total estimated Revenue Receipts of Rs. 182972.1 crore in 2026-27 (B.E) is higher by Rs. 45889.49 crore in comparison with 2025-26(RE) and Rs. 151981.15 crore more than the corresponding figure in 2010-11.

Out of the total estimated Revenue receipts, ₹136117 crore is the Share of Taxes and Duties and ₹46855 crore is Share of Non-Tax Revenue. Receipts from taxes and duties during 2026-27 form 74.39 % and Non-Tax Revenue 25.61 % of the total revenue.

Table A13
TREND IN REVENUE RECEIPTS 2010-11 & 2019-20 TO 2026-27

Item 1	2010-11 2	2019-20 3	2020-21 4	Accounts 2021-22 5	2022-23 6	2023-24 7	2024-25 8	RE 2025-26 9	(₹ crore) BE 2026-27 10
I. Taxes and Duties	26863.54	66724.19	59221.24	76160.61	90228.84	96071.93	101414.57	111113.02	136116.79
Percentage to total	86.68	73.95	60.67	65.30	67.98	77.17	81.22	81.06	74.39
Index	100	248	220	284	336	358	378	414	507
(i)Share of Central Taxes	5141.85	16401.05	11560.40	17820.09	18260.68023	21742.92	24772.38	27382.06	42114.32
Percentage to total	16.59	18.18	11.84	15.28	13.76	17.47	19.84	19.97	23.02
(ii)State Taxes and Duties	21721.69	50323.14	47660.84	58340.52	71968.16	74329.01	76642.19	83730.96	94002.47
Percentage to total	70.09	55.78	48.82	50.02	54.22	59.71	61.38	61.08	51.38
II. Non-tax Revenue	4127.41	23500.48	38395.59	40479.63	42495.81	28414.22	23446.50	25969.59	46855.31
Percentage to total	13.32	26.05	39.33	34.70	32.02	22.83	18.78	18.94	25.61
Index	100	569	930	981	1030	688	568	629	1135
(i)State's Own Non Tax Revenue	1930.79	12265.22	7327.31	10462.51	15117.96	16345.96	16486.62	18760.72	20355.77
Percentage to total	6.23	13.59	7.51	8.97	11.39	13.13	13.20	13.69	11.13
(ii)Grant in aid from centre	2196.62	11235.26	31068.28	30017.12	27377.86	12068.26	6959.87	7208.87	26499.54
Percentage to total	7.09	12.45	31.83	25.73	20.63	9.69	5.57	5.26	14.48
III. Total Revenue	30990.95	90224.67	97616.83	116640.24	132724.65	124486.15	124861.07	137082.61	182972.10
Index	100	291	315	376	428	402	403	442	590

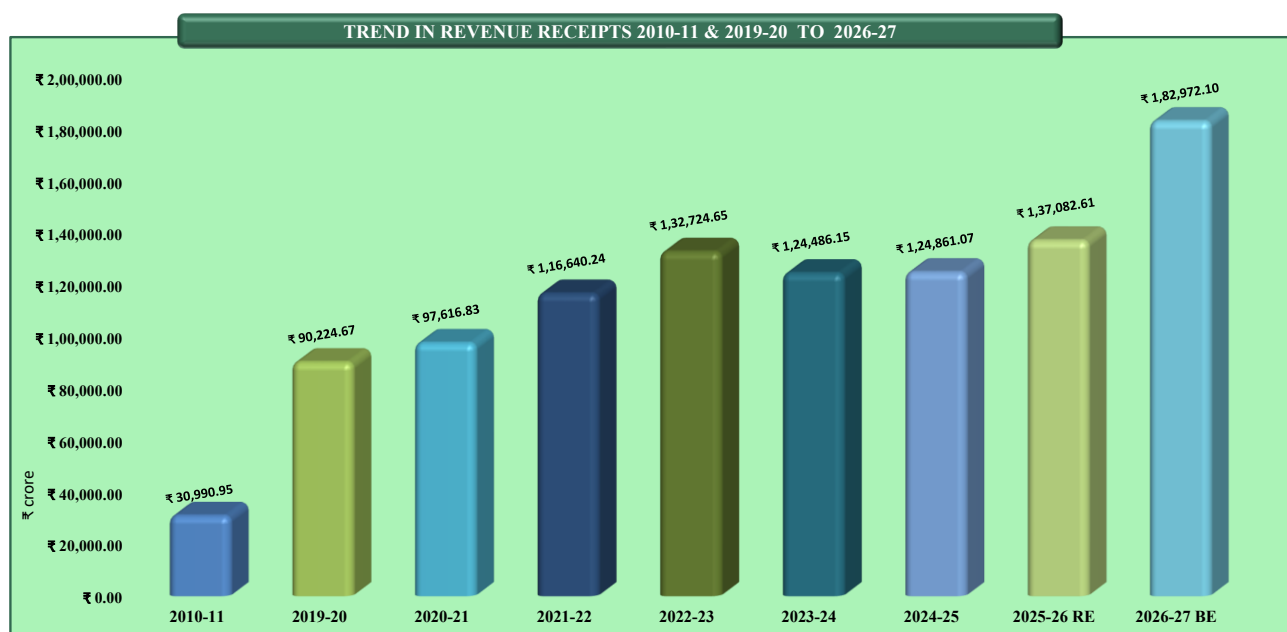


Table A-14
TREND IN TAXES AND DUTIES

Item							(₹ crore)	
	Accounts						RE	BE
	2010-11	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
1	2	3	4	5	6	7	8	9
A. State Own Tax Revenue (SOTR)	21721.68	47660.84	58340.52	71968.16	74329.01	76642.19	83730.96	94002.47
Index	100	219	269	331	342	353	385	433
Goods and Services Tax		20028.31	24169.81	29513.28	30563.60	32314.70	34445.71	38062.51
Percentage to total SOTR		42.02	41.43	41.01	41.12	42.16	41.14	40.49
Taxes on Agricultural Income	46.97	0.50	0.50	0.39	0.21	-3.87	-1.06	0.21
Percentage to total SOTR	0.22	0.00	0.00	0.00	0.00	-0.01	0.00	0.00
Land Revenue	55.97	493.35	470.84	718.90	711.71	608.73	469.58	515.87
Percentage to total SOTR	0.26	1.04	0.81	1.00	0.96	0.79	0.56	0.55
Stamps & Registration	2552.49	3489.59	4857.33	6216.71	5694.88	6127.56	6740.32	7424.35
Percentage to total SOTR	11.75	7.32	8.33	8.64	7.66	8.00	8.05	7.90
State Excise Duties	1699.54	2329.22	2032.23	2875.95	2944.02	2871.63	3149.95	3464.97
Percentage to total SOTR	7.82	4.89	3.48	4.00	3.96	3.75	3.76	3.69
Sales Tax & VAT	15833.11	17689.17	22487.43	26875.78	27690.43	27693.86	30718.72	34100.90
Percentage to total SOTR	72.89	37.11	38.55	37.34	37.25	36.13	36.69	36.28
Taxes on vehicles	1331.37	3386.28	4037.10	5386.81	6340.46	6634.98	7829.28	8623.20
Percentage to total SOTR	6.13	7.10	6.92	7.48	8.53	8.66	9.35	9.17
Taxes on goods and passengers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Percentage to total SOTR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes and Duties on Electricity	20.71	57.34	69.92	72.35	85.49	95.16	100.00	1475.00
Percentage to total SOTR	0.10	0.12	0.12	0.10	0.12	0.12	0.12	1.57
Others	181.53	187.09	215.37	307.97	298.22	299.44	278.46	335.46
Percentage to total SOTR	0.84	0.39	0.37	0.43	0.40	0.39	0.33	0.36
B.Share of Central Taxes (SCT)	5141.85	11560.40	17820.09	18260.68	21742.92	24772.38	27382.06	42114.32
Index	100	225	347	355	423	482	533	819
Central Goods and Services Tax	0.00	3325.63	4832.67	5165.39	6598.65	7235.09	7971.62	12260.56
Integrated Goods and Services Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Corporation Tax	2009.77	3546.02	5238.12	6109.21	6526.25	7029.35	7646.01	11759.76
Tax on Income other than Corporation Tax	1062.05	3642.70	5104.81	5983.30	7537.02	8964.40	10202.00	15690.94
Other Taxes on Income and Expenditure	0.00	0.00	0.04	0.00	0.00	0.00	0.00	0.00
Taxes on Wealth	4.12	0.00	1.48	0.00	0.00	0.00	0.00	0.00
Customs	899.11	591.59	1431.33	718.62	761.95	1260.31	1260.34	1938.44
Union Excise Duties	654.08	380.78	898.09	225.48	288.31	242.55	261.84	402.72
Service Tax	512.72	62.54	294.96	28.59	4.07	0.82	0.79	1.22
Other Taxes and Duties on Commodities and Services	0.00	11.14	18.59	30.09	26.67	39.86	39.46	60.69

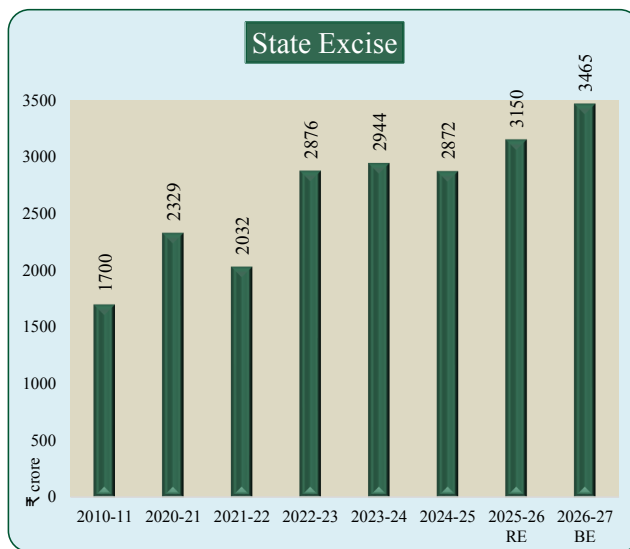
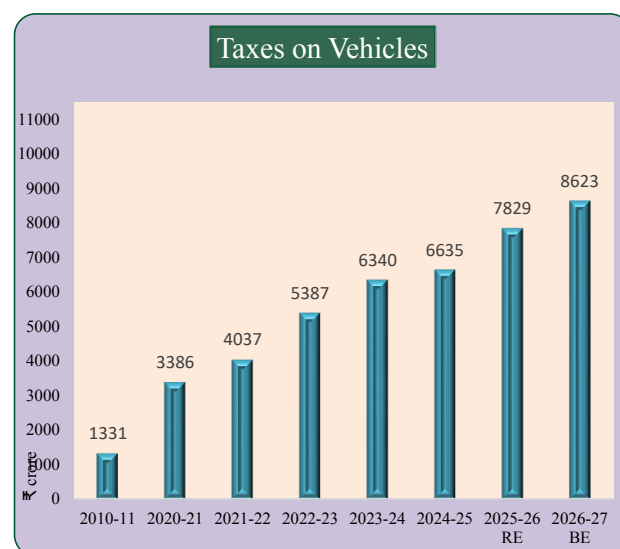
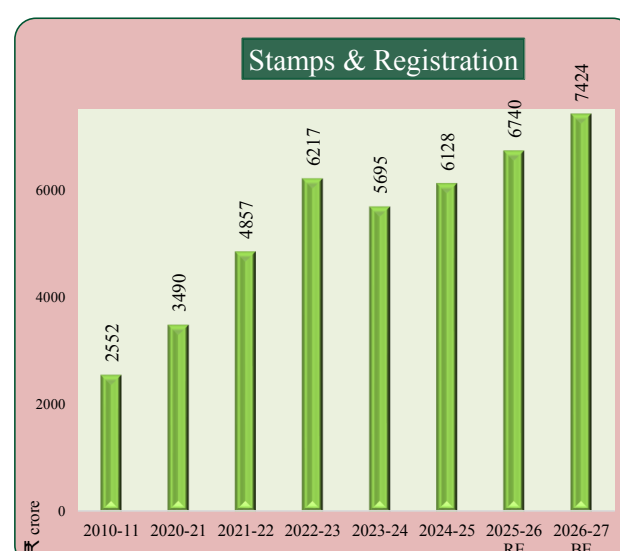
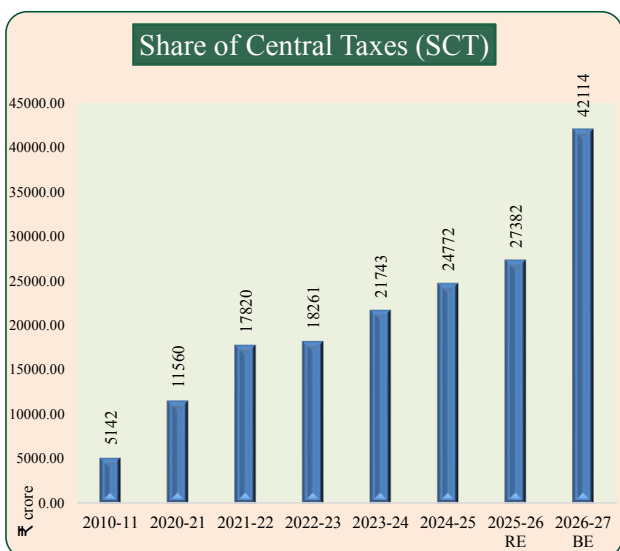
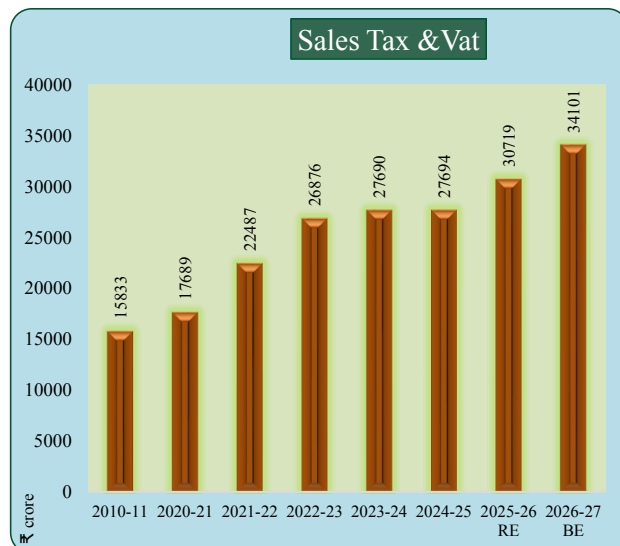
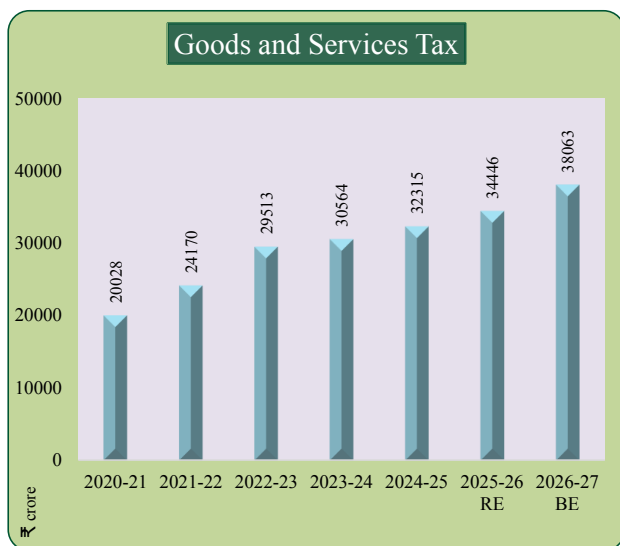


Table A15 TREND IN NON-TAX REVENUE								
Item	Accounts						RE	₹ crore BE
1	2010-11	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
2	3	4	5	6	7	8	9	
(A) State Own Non Tax Revenue (SONTR)	1930.79	7327.31	10462.51	15117.96	16345.96	16486.62	18760.72	20355.77
Index	100.00	379.50	541.88	782.99	846.59	853.88	971.66	1054.27
Interest-Receipts	171.47	246.64	177.05	171.95	175.35	225.09	225.06	252.38
Percentage to total SONTR	8.88	3.37	1.69	1.14	1.07	1.37	1.20	1.24
Dividends and Profits	75.46	110.19	227.98	48.93	242.68	126.35	202.02	258.52
Percentage to total SONTR	3.91	1.50	2.18	0.32	1.48	0.77	1.08	1.27
Police	24.38	158.10	257.61	233.66	223.33	242.74	340.46	348.53
Percentage to total SONTR	1.26	2.16	2.46	1.55	1.37	1.47	1.81	1.71
Other Administrative Services	133.67	108.18	167.98	217.90	691.06	202.61	304.95	571.32
Percentage to total SONTR	6.92	1.48	1.61	1.44	4.23	1.23	1.63	2.81
Contributions and Recoveries towards pensions and other	34.45	106.10	154.36	145.93	139.70	135.37	133.01	165.14
Percentage to total SONTR	1.78	1.45	1.48	0.97	0.85	0.82	0.71	0.81
State lotteries	571.46	4873.01	7134.93	11892.88	12530.91	12711.18	14490.48	15215.50
Percentage to total SONTR	29.60	66.50	68.20	78.67	76.66	77.10	77.24	74.75
Education, Sports, Art and Culture	150.83	225.62	245.16	281.63	230.34	271.39	304.92	330.52
Percentage to total SONTR	7.81	3.08	2.34	1.86	1.41	1.65	1.63	1.62
Medical and Public Health	63.46	285.17	294.57	334.68	313.50	336.27	354.86	442.90
Percentage to total SONTR	3.29	3.89	2.82	2.21	1.92	2.04	1.89	2.18
Forestry and Wild Life	274.10	236.61	200.57	290.61	262.43	255.79	295.38	384.49
Percentage to total SONTR	14.20	3.23	1.92	1.92	1.61	1.55	1.57	1.89
Co-operation	59.11	158.18	249.54	285.92	267.95	366.17	315.15	340.57
Percentage to total SONTR	3.06	2.16	2.39	1.89	1.64	2.22	1.68	1.67
Non-Ferrous Mining and Metallurgical Industries	45.79	202.00	220.91	340.99	555.25	584.90	664.85	763.40
Percentage to total SONTR	2.37	2.76	2.11	2.26	3.40	3.55	3.54	3.75
Roads and Bridges	29.78	70.35	98.92	67.62	42.31	65.05	48.67	70.67
Percentage to total SONTR	1.54	0.96	0.95	0.45	0.26	0.39	0.26	0.35
Others	296.83	547.17	1032.92	805.24	671.15	963.71	1080.91	1211.84
Percentage to total SONTR	15.37	7.47	78.07	5.33	4.11	5.85	5.76	6.46
(B) Grant-in-aid from the Central Government	2196.62	31068.28	30017.12	27377.86	12068.26	6959.87	7208.87	26499.54
Non-plan Grants	490.06	25613.18	26026.68	22628.27	7983.57	2598.75	2883.39	17659.79
Grants for State Plan	934.22	313.18	189.45	161.81	165.83	176.34	252.04	62.00
Grants for Central Plan	43.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grants for Centrally sponsored schemes	729.13	5141.92	3801.00	4587.79	3918.87	4184.79	4073.45	8777.75
Grants for Special Plan Scheme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Index	100	1414	1367	1246	549	317	328	1206
Total Non-Tax Revenue (A+B)	4127.41	38395.59	40479.63	42495.81	28414.22	23446.50	25969.59	46855.31
Index	100	930	981	1030	688	568	629	1135

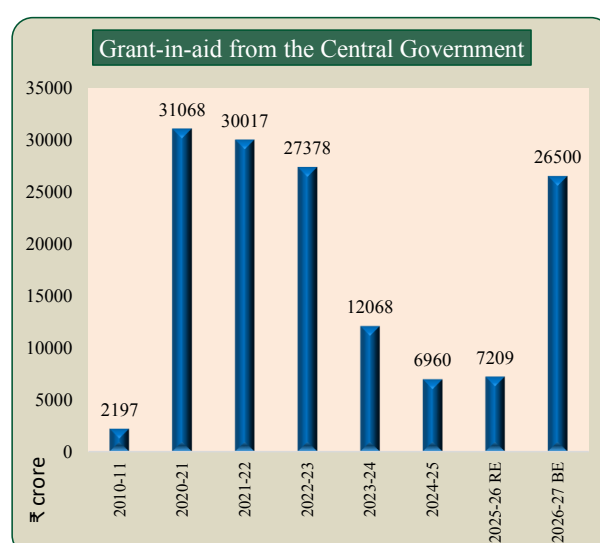
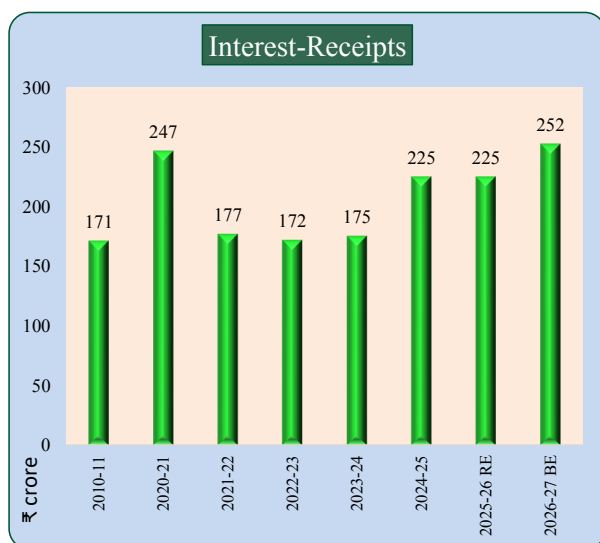
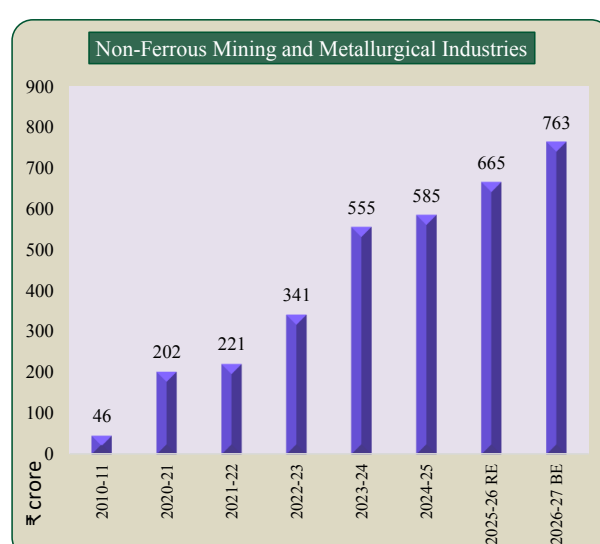
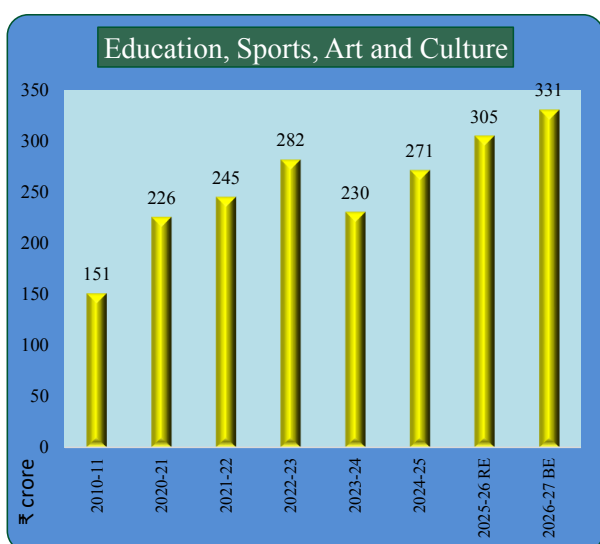
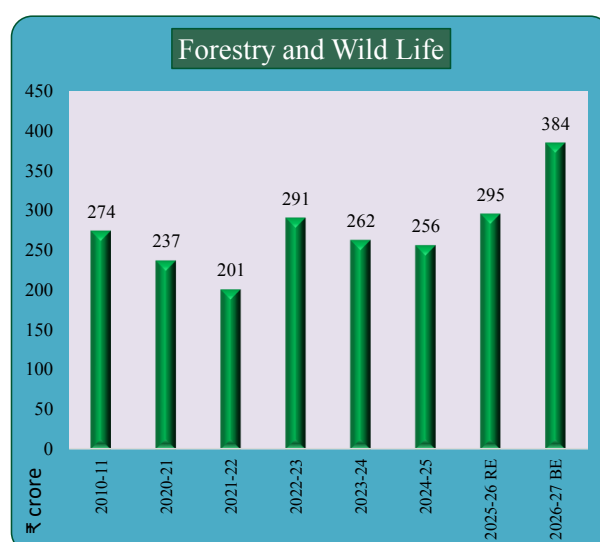
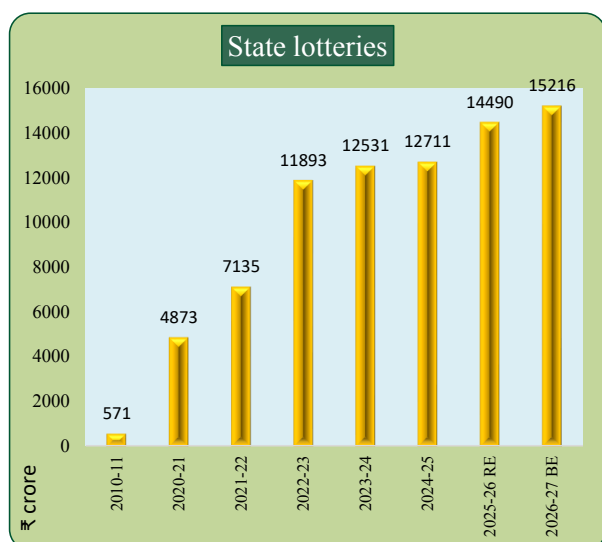


Table A16
TREND IN DEVELOPMENT EXPENDITURE (REVENUE) 2010-11 & 2019-20 to 2026-27

	<i>Accounts</i>								<i>RE</i>	<i>BE</i>
	2010-11	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
1	2	3	4	5	6	7	8	9	10	(₹ crore)
1. Social and Development Service	14543.38	39166.84	57100.53	60487.02	56856.69	51329.90	60438.74	64195.87	88399.02	
(a) Education	6847.77	18459.63	16475.69	24770.33	22038.15	21716.46	23110.50	24939.56	33330.59	
(b) Medical *	2353.69	7628.81	8893.10	12012.60	10095.65	9347.52	10430.57	10694.53	13261.84	
(c) Agriculture **	1854.68	4274.53	9840.71	7859.69	4923.92	5285.76	5379.69	6367.47	7933.33	
(d) Community Development ***	2782.88	7738.19	20463.48	14389.47	18695.08	13844.15	20343.24	20776.87	31247.13	
(e) Industry ****	704.37	1065.68	1427.56	1454.94	1103.89	1136.01	1174.74	1417.45	2626.14	
2. Irrigation	327.59	515.53	510.44	761.32	580.40	596.11	605.62	618.94	805.59	
3. Public Works(Roads & Bridges)	668.93	1404.90	3103.31	2668.42	2355.37	989.23	1019.29	944.74	1730.05	
4. Forest	210.11	516.49	538.07	679.17	607.37	641.75	632.45	726.01	988.45	
5. Transport and Communications	71.07	139.04	116.01	273.13	122.96	149.10	149.38	248.78	348.97	
6. Housing and Urban Development	472.25	1133.29	1596.45	1014.55	1614.38	1151.59	1338.36	958.95	1561.13	
7. Others	174.93	275.92	628.36	525.80	419.55	562.43	531.31	565.92	570.53	
(i) Relief on account of natural calamities	155.88	221.47	460.72	463.97	372.31	531.92	480.60	510.19	510.30	
(ii) Other Social and Community services	19.05	54.46	167.64	61.83	47.24	30.52	50.71	55.72	60.23	
Total	16468.26	43152.02	63593.16	66409.41	62556.73	55420.11	64715.15	68259.21	94403.73	
Development Expenditure of LSGs #	2450	4398.16	7630.83	7617.43	7576.45	7237.23	11276.88	11472.83	14341.01	
Grand Total	18918.58	47550.18	71223.99	74026.85	70133.18	62657.34	75992.03	79732.04	108744.74	
Index	100	262	386	403	380	337	393	414	573	

* includes Public Health & Family welfare

** includes Animal Husbandry & Co-operation

*** includes Social & Developmental Organisation, Scientific Departments etc

**** includes Labour & Employment

As per the direction of the 'Subject Committee V', the provisions for the road maintenance grant have been reclassified to the newly opened heads of accounts under the Major head 3604 of the Demand No.XLIII from the heads of accounts under the Major head 3054 of the Demand No.XV from the year 2023-24 onwards.

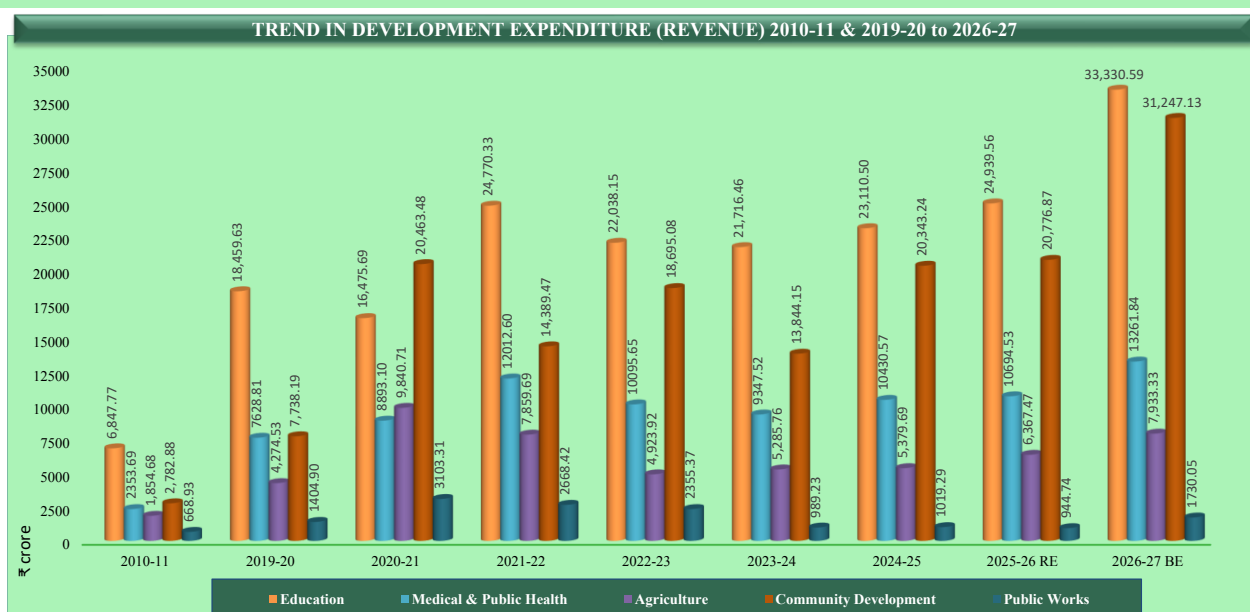


Table A17
TREND IN NON-DEVELOPMENT REVENUE EXPENDITURE

Sl No	Item	Accounts								RE	(₹ crore) BE
		2010-11	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
1	2	3	4	5	6	7	8	9	10	11	
1	Collection of Taxes, Duties etc.	693.15	1866.02	1774.35	2493.94	2214.85	2294.80	2270.65	2496.35	3248.48	
2	Interest charges	5689.66	19214.70	20975.36	23302.82	25176.36	26986.22	29138.23	31816.01	34376.02	
3	Appropriation for Reduction or Avoidance of debt	275.00	0.00	0.00	0.00	0.00	120.00	120.00	120.00	250.00	
4	Administrative Services	2919.24	15223.03	8538.60	17239.82	16194.83	22981.61	17637.88	27460.02	28491.71	
(i)	General Administration	556.21	1494.32	1373.37	2094.06	1795.56	1868.90	1880.05	2102.86	2714.68	
(ii)	Parliament & State Legislature	138.04	338.76	466.63	494.21	231.49	256.54	564.51	562.00	621.90	
(iii)	Administration of Justice	298.79	892.94	826.74	1241.76	1119.30	1226.82	1336.61	1467.70	1749.55	
(iv)	Jails	50.55	139.44	154.35	199.72	178.78	207.00	214.39	228.03	282.73	
(v)	Police & Vigilance*	1137.40	3610.13	3327.23	5088.45	4353.42	4439.96	4625.48	5213.99	6750.32	
(vi)	Miscellaneous Department	738.25	8747.43	2390.27	8121.63	8516.29	14982.39	9016.83	17885.43	16372.53	
5	Pensions, Superannuation allowances etc.	5767.49	19064.29	18942.85	26898.69	26090.04	25644.24	27875.21	29414.59	38669.12	
6	Famine Relief										
7	Compensation & assignments	327.85	1665.71	1874.95	2042.66	1986.07	1783.84	2733.17	2784.76	3560.44	
8	Others	73.84	136.00	129.57	174.73	155.60	158.29	153.62	148.03	218.25	
(i)	Stationery & Printing	73.84	136.00	129.57	174.73	155.60	158.29	153.62	148.03	218.25	
(ii)	Miscellaneous	0	0	0	0	0	0	0	0	0	
	Total	15746.23	57169.75	52235.67	72152.66	71817.76	79969.00	79928.76	94239.76	108814.02	
	Index	100	363	332	458	456	508	508	598	691	

*Reclassified from 2015-16

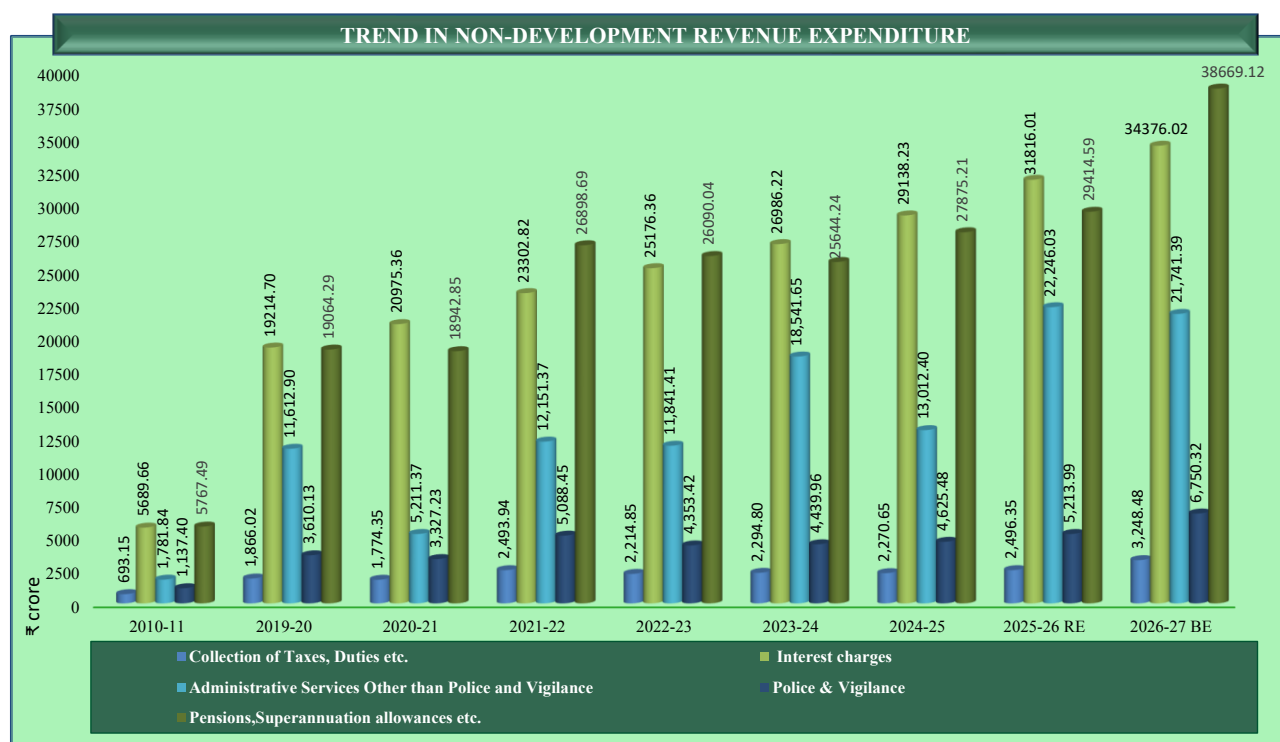


Table A18
TREND IN CAPITAL OUTLAY ON DEVELOPMENT AND NON-DEVELOPMENT SERVICES

Item	Accounts								RE	BE
	2010-11	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
1	2	4	5	6	7	8	8	9	10	11
A. Development Schemes	3245.14	7232.58	8297.38	12629.81	13923.47	13689.67	13337.20	14760.26	15316.95	19212.16
(i) Irrigation	292.30	271.78	282.84	302.15	440.64	402.68	341.05	419.43	472.31	609.73
Percentage to total (Item A)	9.01	3.76	3.41	2.39	3.16	2.94	2.56	2.84	3.08	3.17
(ii) Public Health	98.80	251.51	244.23	1461.76	2459.44	2110.96	1698.89	1897.01	1224.12	1217.04
Percentage to total (Item A)	3.04	3.48	2.94	11.57	17.66	15.42	12.74	12.85	7.99	6.33
(iii) Agriculture and allied services	338.65	543.95	340.36	464.87	478.89	761.81	372.82	460.86	492.84	476.29
Percentage to total (Item A)	10.44	7.52	4.10	3.68	3.44	5.56	2.80	3.12	3.22	2.48
(iv) Industries	364.30	276.74	254.02	486.10	541.36	529.25	547.89	535.36	411.95	868.63
Percentage to total (Item A)	11.23	3.83	3.06	3.85	3.89	3.87	4.11	3.63	2.69	4.52
(v) Roads and bridges	1397.98	1812.80	2281.17	2703.93	3270.99	2451.90	2123.78	1859.35	1902.00	3385.76
Percentage to total (Item A)	43.08	25.06	27.49	21.41	23.49	17.91	15.92	12.60	12.42	17.62
(vi) Other Works*	290.63	1510.04	835.42	690.32	842.78	868.92	1085.59	1138.29	1224.65	2156.40
Percentage to total (Item A)	8.96	20.88	10.07	5.47	6.05	6.35	8.14	7.71	8.00	11.22
(vii) Ports	152.13	163.08	60.40	126.32	39.36	41.61	268.19	912.26	638.91	91.38
Percentage to total (Item A)	4.69	2.25	0.73	1.00	0.28	0.30	2.01	6.18	4.17	0.48
(viii) Road and Water Transport ***	138.07	235.40	709.23	971.14	908.81	843.67	662.52	895.98	1270.81	443.58
Percentage to total (Item A)	4.25	3.25	8.55	7.69	6.53	6.16	4.97	6.07	8.30	2.31
(ix) Forests	14.00	49.67	41.03	88.39	79.60	66.52	67.58	90.72	78.25	96.80
Percentage to total (Item A)	0.43	0.69	0.49	0.70	0.57	0.49	0.51	0.61	0.51	0.50
(x) Housing and Urban Devept	88.94	84.39	19.70	125.81	40.41	50.19	161.10	78.49	141.78	179.74
Percentage to total (Item A)	2.74	1.17	0.24	1.00	0.29	0.37	1.21	0.53	0.93	0.94
(xi) Other Eco. Services	69.34	2033.21	3229.00	5209.02	4821.18	5562.15	6007.79	6472.50	7459.33	9686.80
Percentage to total (Item A)	2.14	28.11	38.92	41.24	34.63	40.63	45.05	43.85	48.70	50.42
B. Non-Development Schemes***	118.55	197.96	157.42	259.84	268.26	306.89	247.26	322.16	353.27	239.00
C. Total Capital Expenditure	3363.69	7430.54	8454.80	12889.65	14191.73	13996.56	13584.45	15082.41	15670.22	19451.16
Index	100	221	251	383	422	416	404	448	466	578

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

** Includes Civil Aviations.

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

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

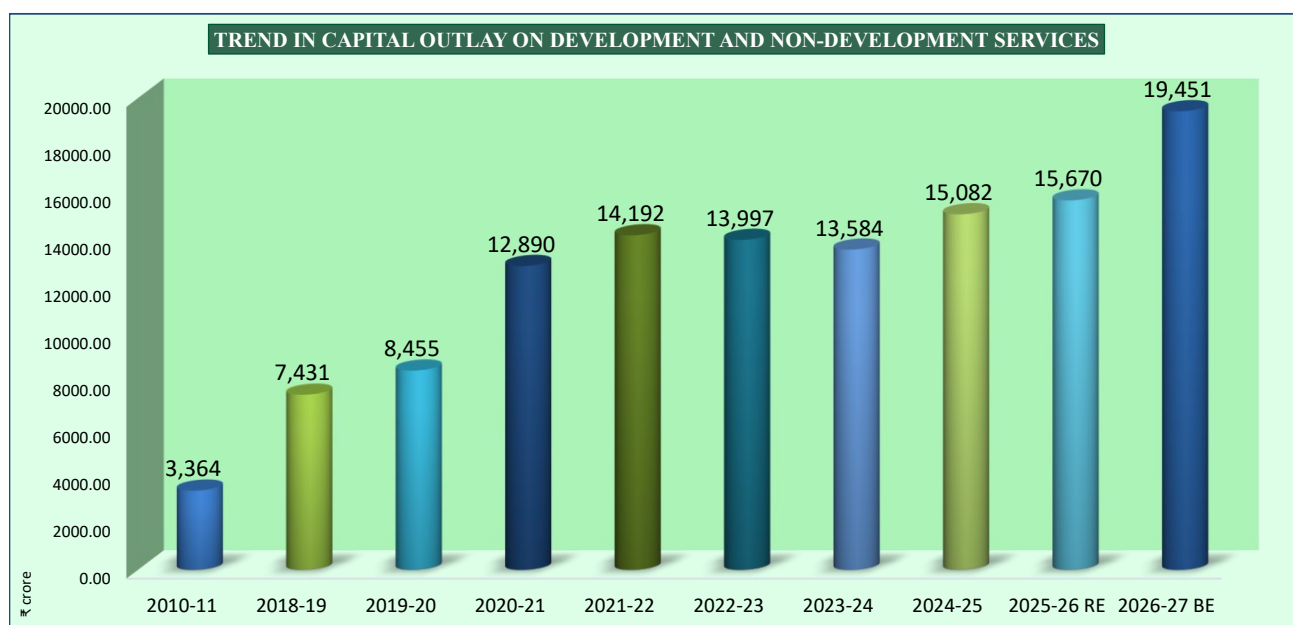


Table A20
LOANS AND ADVANCES BY THE STATE GOVERNMENT

Item 1	Accounts						R.E.	(₹ crore) B. E.
	2019-20 2	2020-21 3	2021-22 4	2022-23 5	2023-24 6	2024-25 7	2025-26 8	2026-27 9
1. Loans for Housing	0.18	20.88	0.78	3.60	0.76	0.00	5.10	6.60
2. Loans for Water Supply and Sanitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Loans for Urban Development	0.00	0.00	17.73	0.00	0.00	0.00	85.41	0.00
4. Loans for Co-operatives	46.72	87.98	39.59	14.30	2.84	7.89	15.04	51.51
5. Loans for Agriculture and Allied activities	0.00	3.00	5.00	1.21	0.00	0.00	0.00	0.00
6. Loans for Industries	124.64	430.36	291.20	358.33	285.18	306.72	390.86	344.11
7. Loans for Power Projects	13.59	26.85	56.68	39.20	57.05	25.57	29.86	150.00
8. Loans for other Rural Development Programmes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Loans for other purposes	1025.09	1979.44	2443.31	2374.29	2949.89	2464.17	2287.31	2345.00
Total	1210.22	2548.51	2854.29	2790.93	3295.72	2804.36	2813.58	2897.22

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

Item 1							(₹ crore)	
	2019-20	2020-21	2021-22	2022-23	2023-24 (Actual) (Provisional)	2024-25 (RE) (Provisional)	2025-26 (BE) (Provisional)	
		3	4	3	6	7	8	
1. Construction	7516.84	10134.18	10379.64	11762.42	13492.45	12935.00	15236.61	
2. Machinery & Other Equipments	247.75	313.92	478.79	256.14	436.20	506.31	648.74	
3. Cultivated Biological Resources			0.00	40.21	123.26	54.97	84.60	
4. Intellectual Property Products			58.07	10.33	10.72	15.31	43.96	
Total New Outlay	7764.59	10448.10	10916.50	12069.10	14062.63	13511.59	16013.91	
Change in Stocks	-0.03	0.00	-60.81	43.03	325.89	442.65	583.39	
Gross Capital Formation	7764.56	10448.10	10855.69	12112.13	14388.52	13954.24	16597.30	
* Source: Department of Economics & Statistics, Kerala.								

Table A22
EDUCATION-DETAILED BREAK-UP OF EXPENDITURE

Item	(₹ crore)			
	2023-24 Accounts	2024-25 Accounts	2025-26 RE	2026-27 BE
(a) University Education	2989.33	3212.20	3385.67	4864.71
(b) Secondary Education	8857.60	9303.56	10241.25	13440.31
(c) Primary Education	8282.74	9013.78	9517.59	12470.68
(d) Special Education	12.63	3.98	1.53	6.70
(e) General Education	67.59	50.88	62.78	109.79
(f) Technical Education	1145.76	1160.28	1287.94	1738.93
(g) Sports & Youth Welfare	148.17	161.87	177.97	267.85
(h) Agriculture Education	579.07	607.28	596.30	776.42
(i) Art and Culture	223.16	226.09	252.40	410.71
(j) Medical Education	1977.29	1857.18	1887.39	2373.38
(k) Capital Outlay*	843.30	724.04	643.44	740.72
(l) Loans	0.50	31.50	15.00	0.00
Total	25127.14	26352.64	28069.25	37200.20
* Shown under Education				

Table A23
AGRICULTURE- DETAILED BREAK-UP OF EXPENDITURE

Item	(₹ crore)			
	2023-24 Accounts	2024-25 Accounts	2025-26 RE	2026-27 BE
(a) Direction and Administration	432.54	448.16	498.18	653.53
(b) Foodgrain Crops & seeds	154.55	144.66	118.66	249.10
(c) Agricultural Farms	104.25	106.19	121.67	155.80
(d) Manures and Fertilizers	7.15	6.53	5.66	11.60
(e) Crop Insurance	19.43	33.14	11.53	33.14
(f) Plant Protection	16.79	19.20	15.83	26.84
(g) Commercial Crops	14.61	13.61	16.02	31.94
(h) Horticulture & Vegetable Crops	88.43	62.77	67.74	122.18
(i) Extension and Farmers Training	158.71	170.64	144.69	187.11
(j) Agricultural Economics & Statistics	8.44	13.52	153.96	127.25
(k) Agricultural Engineering	29.43	25.92	28.72	39.51
(l) Others	54.65	80.01	87.46	113.67
Total(Gross)	1088.98	1124.34	1270.13	1751.65
Deduct recoveries	20.06	4.17	0.00	0.00
Total (Net)	1068.91	1120.17	1270.13	1751.65
(m) Loans	0.00	0.00	0.00	0.00
(n) Capital Outlay	4.10	6.45	1.70	5.69
Grand Total	1093.08	1130.80	1271.83	1757.34

Table A24
IRRIGATION - DETAILED BREAK-UP OF EXPENDITURE

	(₹ crore)			
Item	2023-24 Accounts	2024-25 Accounts	2025-26 R. E.	2026-27 B. E.
1	2	3	4	5
I. Irrigation and flood control projects (Revenue Accounts)				
<i>(a) Commercial</i>				
1. Productive Works	56.17	56.10	56.51	70.64
<i>(b) Non -Commercial</i>				
1. Irrigation Works	58.77	59.57	68.07	81.09
2. Anti-sea Erosion Projects	11.31	8.94	9.32	10.00
3. Flood Control	18.71	18.43	12.68	19.52
Total (Gross)	144.96	143.04	146.58	181.25
Recoveries	3.65	3.72	3.36	4.20
Total (Net) --I	141.31	139.32	143.22	177.05
II. Capital Outlay on Irrigation				
<i>(a) Commercial</i>				
1. Productive Works	1.26	1.70	9.19	0.00
<i>(b) Non-Commercial</i>				
1. Irrigation Works	141.61	141.07	154.90	240.76
2. Anti-sea Erosion Projects	11.81	26.37	24.93	1.54
3. Flood Control	67.52	89.31	112.32	169.70
Total (Gross)	222.20	258.45	301.34	412.00
Recoveries	1.58	1.23	0.62	1.61
Total (Net)-II	220.62	257.22	300.72	410.39
Grand Total (I + II)	361.93	396.54	443.94	587.44
<i>* Excluding Minor Irrigation and Command area development.</i>				

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

	(₹ crore)			
Item	2023-24 Accounts	2024-25 Accounts	2025-26 RE	2026-27 BE
1	2	3	4	5
1. Medical				
(a) Medical Establishment	120.18	115.36	125.54	202.18
(b) Hospitals and Dispensaries	3015.72	3093.77	3516.45	4616.87
(c) Ayurveda	500.56	530.83	552.78	745.32
(d) Homoeo	290.60	307.65	336.46	381.39
(e) Medical Colleges and Schools	1721.56	1857.18	1887.39	2373.38
(f) Employees' State Insurance Scheme	331.40	321.13	354.69	427.16
(g) Others	353.15	672.83	527.32	533.13
(h) Loans	0.30	0.00	0.00	0.00
Sub Total- I	6333.47	6898.75	7300.63	9279.43
2. Public Health				
(a) Public Health Establishment	8.45	11.21	11.07	22.60
(b) Prevention of food adulteration	34.06	35.20	38.95	55.90
(c) Drugs Control	48.36	33.98	38.64	54.78
(d) Prevention and control of diseases	1036.08	1323.24	1448.19	1448.98
(e) Public Health Education and Training	331.82	352.64	404.59	467.20
(f) Public Health Laboratories	62.38	65.25	63.49	93.69
(g) Other programmes	812.10	984.71	704.61	904.90
Sub Total-II	2333.25	2806.23	2709.54	3048.05
3. Family Welfare	571.29	597.73	440.87	508.46
4. Capital Outlay*	348.11	315.91	350.01	313.56
Grand Total (1+2+3+4)	9586.12	10618.62	10801.05	13149.50

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

** Excluding Water Supply and Sanitation.

Table A26
INDUSTRIES - DETAILED BREAK-UP OF EXPENDITURE

	(₹ crore)			
Item	2023-24 Accounts	2024-25 Accounts	2025-26 RE	2026-27 BE
1	2	3	4	5
<i>I. Revenue Account</i>				
(a) Village and Small Industries	391.24	442.66	465.62	664.75
(b) Industries	51.67	89.35	82.83	284.57
(c) Non Ferrous Mining and Metallurgical Industries	20.12	20.63	23.74	35.95
(d) Other outlays for Industries and Minerals	28.47	71.46	42.60	64.50
(e) Plantations	0.95	0.99	2.05	2.91
Total - I	492.45	625.08	616.83	1052.68
<i>II. Capital Account</i>				
(a) Village and Small Industries	87.71	79.07	22.00	80.91
(b) Non Ferrous Mining and Metallurgical Industries	0.07	0.00	0.00	0.00
(c) Cement and Non Metallic Minerals and Industries	0.00	0.00	0.00	0.00
(d) Chemical Industries	0.00	0.00	10.00	10.00
(e) Engineering Industries	2.00	2.55	5.00	4.00
(f) Telecommunication and Electronic Industries	108.86	140.21	150.00	272.93
(g) Consumer Industries	20.80	11.52	24.95	18.30
(h) Other Industries and Minerals	335.05	303.74	200.00	482.49
(i) Plantations	0.00	0.81	6.10	8.00
Total - II	554.49	537.89	418.05	876.63
III. Loans	285.18	306.72	390.86	344.11
Total (I+II+ III)	1332.13	1469.70	1425.74	2273.42

Table A27 Annexure - 1 GOVERNMENT GUARANTEES SANCTIONED / RENEWED / AFRESH FROM 01/04/2024 TO 31/03/2025				
Sl. No.	Name of Institution	Name of AD	Amount sanctioned (₹ crore)	Period
1	KFON	IT-B	25	5 Years
2	KRDCL	Transport-E	28.12	Period Not Specified
3	Vazhakulam Agro Fruit Processing Company(VAFPCCL)	Agri-PU	2	5 Years
4	HANVEEV	Ind-C	8	5 Years
5	Kerala State Women's Development Corporation	WCD-B	175	15 Years
6	Vizhinjam International Seaport Ltd	F&P (E)	2100	Period Not Specified
7	Kerala Paper Products Ltd.	Ind-G	30	5 Years
8	KSFE	Taxes-H	5000	Period Not Specified
9	Kerala State SC/ST Development Corporation	SCSTD-D	150	5 Years (avail loan from NSFDC)
10	Kerala State SC/ST Development Corporation	SCSTD-D	10	5 Years (avail loan from NSTFDC)
11	Kerala State SC/ST Development Corporation	SCSTD-D	50	5 Years (avail loan from NSKFDC)
12	Kerala Cashew Board	Ind-K	100	6 Years (Renewed the Guarantee)
13	Kerala State Warehousing Corporation	Agri-PU	Extended the guarantee for 3 years (Self Indemnification Scheme)	3 Years
14	Kerala Social Security Pension Ltd	Fin (SS)	8000	Period Not Specified
15	Kerala State Backward Classes Development Corporation	BCDD-A	200	15 Years
16	Kerala State Minorities Development Finance Corporatin	MW Department	50	15 Years
17	KIIFB	Fin (Infra)	5000	Period Not Specified
TOTAL			20928.12	

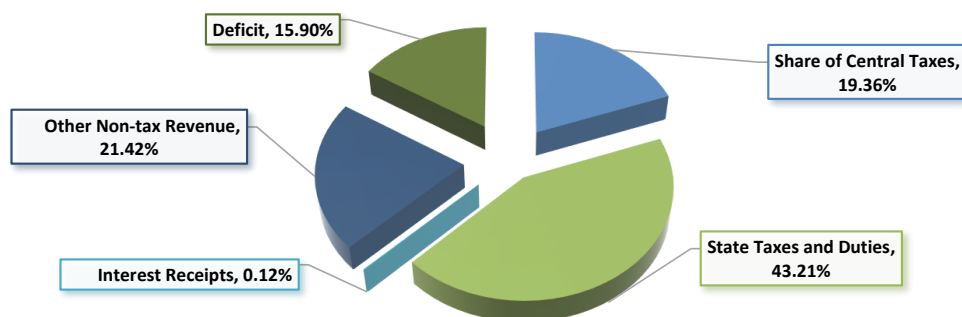
Table A28									
Amount Received as per the award of the Various Finance Commissions									
Commission	Year	Share in	Share	Share in	Grant	Grant in	Grant in	Hotel	(₹ crore)
		Income	in	Union	under	lieu Tax on	Agricultur	Receipt	
		Tax	Estate	Excise	Article	Railway	e wealth	tax	Total
			duty	duty*	275	Passenger	tax		
1	2	3	4	5	6	7	8	9	10
Second	1957-58 to 1960-61	13.62	0.66	7.75	8.17	0.78	..	..	30.98
Third	1961-62 to 1965-66	26.91	1.10	27.85	27.75	1.15	..	..	84.76
4 th Receipts	1966-67 to 1968-69	18.23	0.65	31.37	62.64	0.90	..	..	113.79
5 th Receipts	1969-70 to 1973-74	80.64	1.85	100.80	50.16	1.45	..	..	234.9
6 th Receipts	1974-75 to 1978-79	128.61	2.19	187.21	223.07	1.50	..	..	542.38
7 th Receipts	1979-80 to 1983-84	205.93	3.38	651.25	..	2.10	0.37	0.05	863.06
8 th Receipts	1984-85	48.64	2.49	182.15	..	0.60	..	..	233.88
	1985-86	42.01	1.39	165.09	..	2.77	0.04	..	211.3
	1986-87	104.44	0.74	234.02	..	3.02	0.19	(-) 0.02	342.39
	1987-88	80.22	0.88	208.24	..	2.77	..	..	292.11
	1988-89	123.88	..	312.92	0.10	3.02	..	..	439.92
	1989-90	140.13	..	315.77	0.10	3.42	..	..	459.42
9 th Recommended Receipts	1990-95	780.29	..	2112.63	23.25	26.70	..	..	2942.35
	1990-91	153.65	..	332.61	..	5.34	..	..	491.6
	1991-92	190.41	..	386.01	..	5.34	..	..	581.76
	1992-93	225.94	..	461.01	34.88	5.34	..	..	727.17
	1993-94	289.87	..	461.31	95.24	5.34	..	..	851.76
	1994-95	319.20	..	519.22	115.86	5.34	..	..	959.62
10 th Receipts	1995-96	436.44	..	600.52	0.35	13.28	..	..	1085.49
	1996-97	524.32	..	718.33	71.52	13.28	..	..	1327.45
	1997-98	523.95	..	747.79	1.12	13.28	..	..	1286.14
	1998-99	561.80	..	820.50	1.24	13.28	..	..	1396.82
	1999-00	641.37	..	893.85	0.47	13.28	..	..	1548.97
11 th Receipts	Share of Net Proceeds of divisible Union taxes & duties					Upgradation, Special Problems, Cal:Rel:			Total
	2000-01			1585.61			70.82		1656.43
	2001-02			1614.26			44.10		1658.36
	2002-03			1715.22			87.68		1802.90
	2003-04			2012.00			183.45		2195.45
	2004-05			2404.95			148.15		2553.10
12 th Receipts	2005-06			2518.20			302.67		2820.87
	2006-07			3212.04			643.04		3855.08
	2007-08			4051.70			521.18		4572.88
	2008-09			4275.52			314.71		4590.23
	2009-10			4398.78			499.89		4898.67
13 th Receipts	2010-11			5141.85			425.88		5567.73
	2011-12			5990.36			499.89		6490.25
	2012-13			6840.65			608.27		7448.92
	2013-14			7468.68			1568.06		9036.74
	2014-15			7926.29			1574.27		9500.56
14 th Receipts	2015-16			12690.67			5171.46		17862.13
	2016-17			15225.02			4954.78		20179.80
	2017-18			16833.1			3182.04		20015.14
	2018-19			19038.17			1646.22		20684.39
	2019-20			16401.05			2343.01		18744.06
	2020-21			11560.40			18048.80		29609.20
15 th Receipts	2021-22			17820.09			22171.13		39991.22
	2022-23			18260.68			15382.30		33642.98
	2023-24			21742.92			7245.69		28988.61
	2024-25			24772.38			2531.85		27304.23
	2025-26RE			27382.06			2768.90		30150.96
16 th Receipts	2026-27 BE			42114.32			17659.79		59774.11
Source: Budget documents and Finance Commission Reports									

Table A29
BUDGET ESTIMATES 2026-27- ON REVENUE ACCOUNT

<i>Revenue Receipts</i>		<i>₹ crore</i>	<i>%</i>	<i>Revenue Expenditure</i>		<i>₹ crore</i>	<i>%</i>
1	Taxes and Duties	136116.79	62.57	1	Development Expenditure	108744.74	49.98
a)	Share of Central Taxes	42114.32	19.36	a)	Social & Development Services	88399.02	40.63
b)	State Taxes and Duties	94002.47	43.21	b)	Others*	20345.71	9.35
2	Non Tax Revenue	46855.31	21.54	2	Debt Services	34376.02	15.80
a)	Interest Receipts	252.38	0.12	3	Administrative Services	28491.71	13.10
b)	Other Non-tax Revenue	46602.93	21.42	4	State Tax collection charges	3248.48	1.49
				5	Other Expenditure	42697.81	19.63
Total		182972.10	84.10	Total		217558.76	100.00
Deficit		34586.66	15.90	Surplus		0.00	0.00
Grand Total		217558.76	100.00	Grand Total		217558.76	100.00

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

SOURCE OF A RUPEE 2026-27-REVENUE ACCOUNT



EXPENDITURE OF A RUPEE 2026-27-REVENUE ACCOUNT

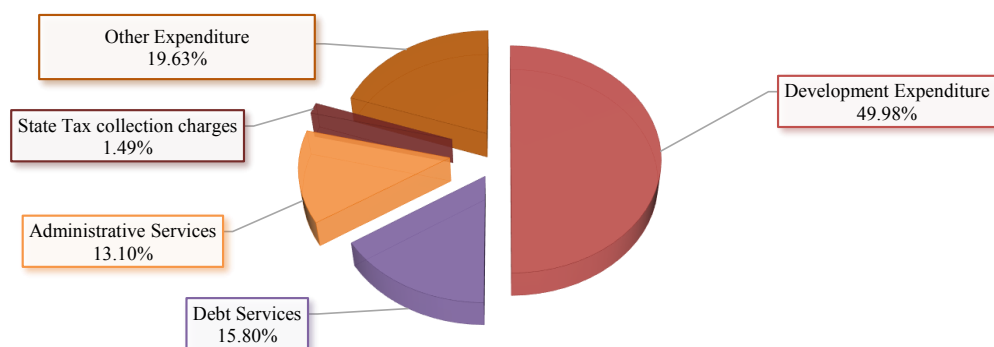


Table A30

DEBT HEAD RECEIPTS AND DISBURSEMENTS- (BUDGET ESTIMATE- 2026-27)

During the financial year the expected receipts on account of Loans from Govt of India would be Rs. 4956.63 crore, receipts from repayment of loans comes to Rs. 1449.23 crore and receipts from internal debt is Rs. 186385.97 crore

DEBT HEAD RECEIPTS AND DISBURSEMENTS**(BUDGET ESTIMATE-2026-27)**

Sl.No	Item	(₹ crore)	
		Receipts	Disbursements
1	2	3	4
1	Internal Debt*	186385.97	138982.92
2	Loans from Government of India	4956.63	981.19
3	Other Loans (F)	1449.23	2897.22
4	Small Savings, Provident Funds etc.	180548.90	176004.96
5	Others**	212769.31	213313.24
Total		586110.03	532179.53
Balance			53930.50
Grand Total		586110.03	586110.03

* Inclusive of Inter-State Settlements.

** Inclusive of (1) J. Reserve Funds (2) K. Deposits and Advances (3) L. Suspense & Miscellaneous

(4) M. Remittances and (5) Contingency Fund

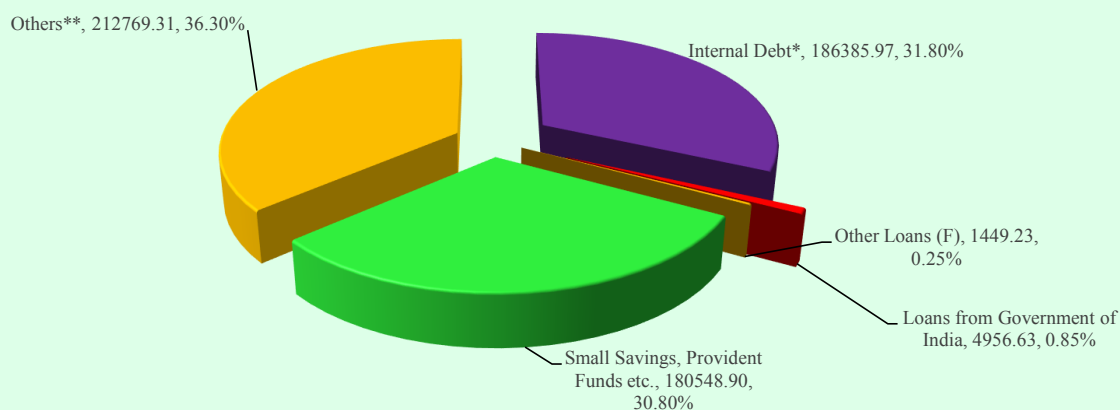
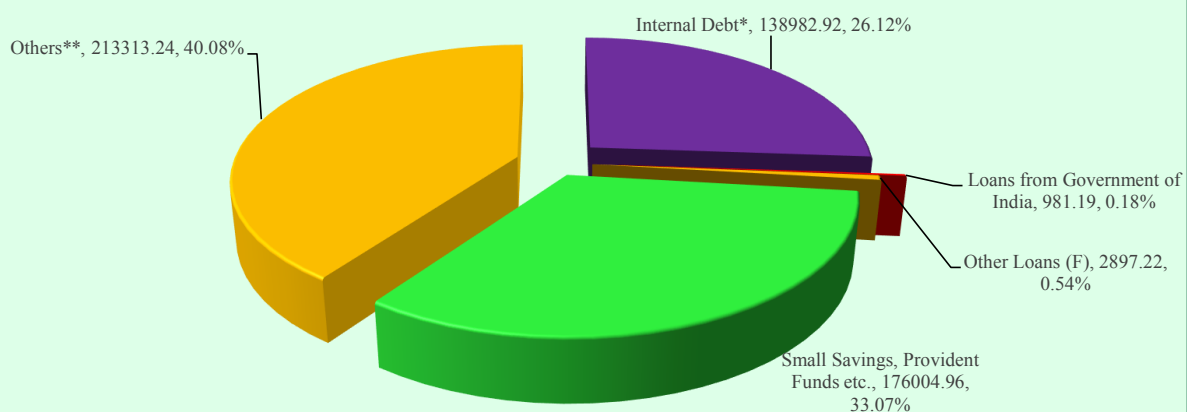
DEBT HEAD RECEIPTS 2026-27**DEBT HEAD DISBURSEMENT 2026-27**

Table A31
OVERALL BUDGETARY POSITION OF REVENUE AND CAPITAL
(2026-27 Budget Estimate)

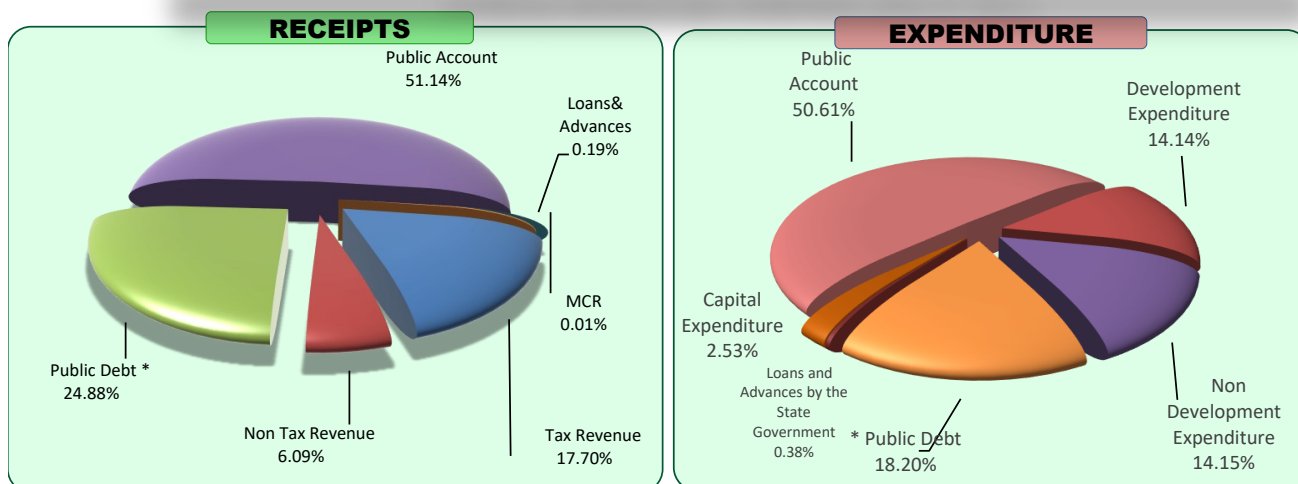
The total Revenue Receipt is estimated as Rs. 182972.10 crore and expenditure on Revenue Account as Rs.217558.76 crore. The corresponding estimates for the Capital Account come to Rs.586176.33 crore and Rs.551630.69 respectively. The overall budgetary deficit during the year 2026-27 (BE) is Rs. -41.02 crore compared to a deficit of Rs.-40.70 crore of 2025-26 (RE)

OVERALL BUDGETARY POSITION 2026-27 (B.E.)

Details of receipts	Receipts (₹ crore)	Expenditure	Details of Expenditure
Revenue Account	182972.10	217558.76	Revenue Account
Tax Revenue	136116.79	108744.74	Development Expenditure
Non Tax Revenue	46855.31	108814.02	Non Development Expenditure
Capital Account	586176.33	551630.69	Capital Account
Public Debt *	191342.60	139964.11	* Public Debt
Loans and Advances by the State Government	1449.23	2897.22	Loans and Advances by the State Government
Public Account	393317.20	389317.20	Public Account
Contingency Fund	1.00	1.00	Contingency Fund
Miscellaneous Capital Receipts	66.30	19451.16	Capital Expenditure outside Revenue Account
Total Receipts	769148.43	769189.45	Total Expenditure
		-41.02	(+) Surplus/(-) Deficit
Opening Cash Balance	-382.44	-423.45	Closing Cash balance
Grand Total	768766.00	768766.00	Grand Total

* Inclusive of Inter State Settlements.

OVERALL BUDGETARY POSITION 2026-27 (B.E.)



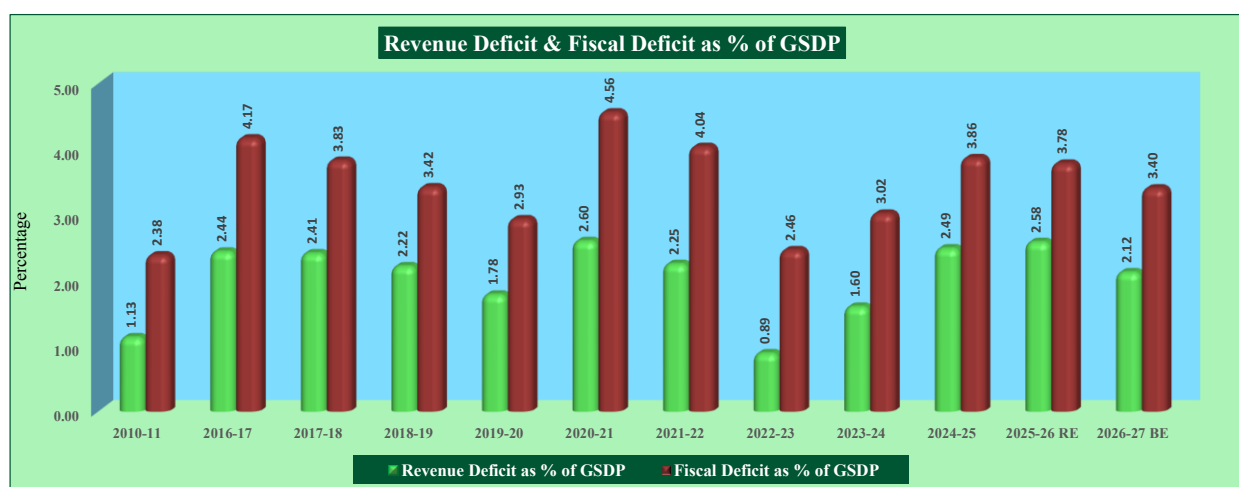
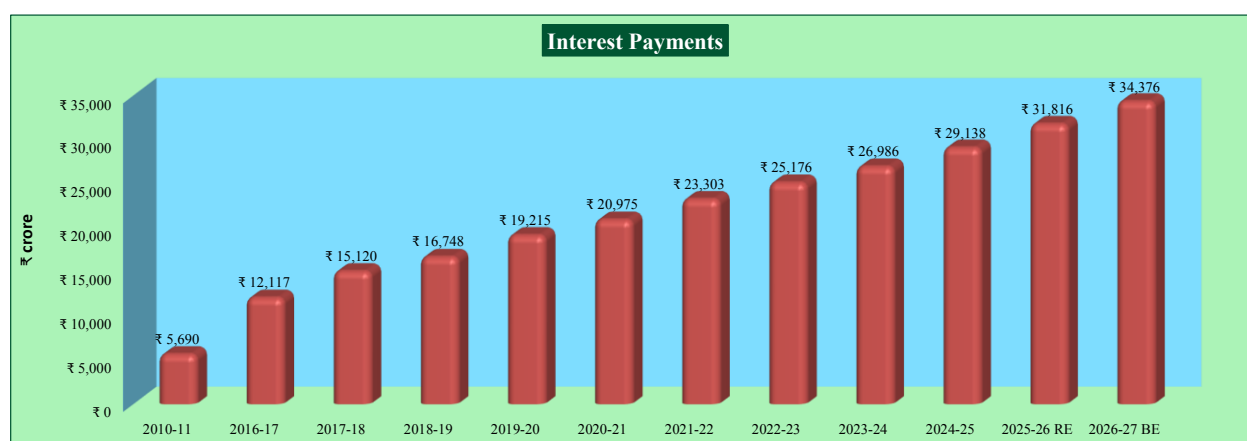
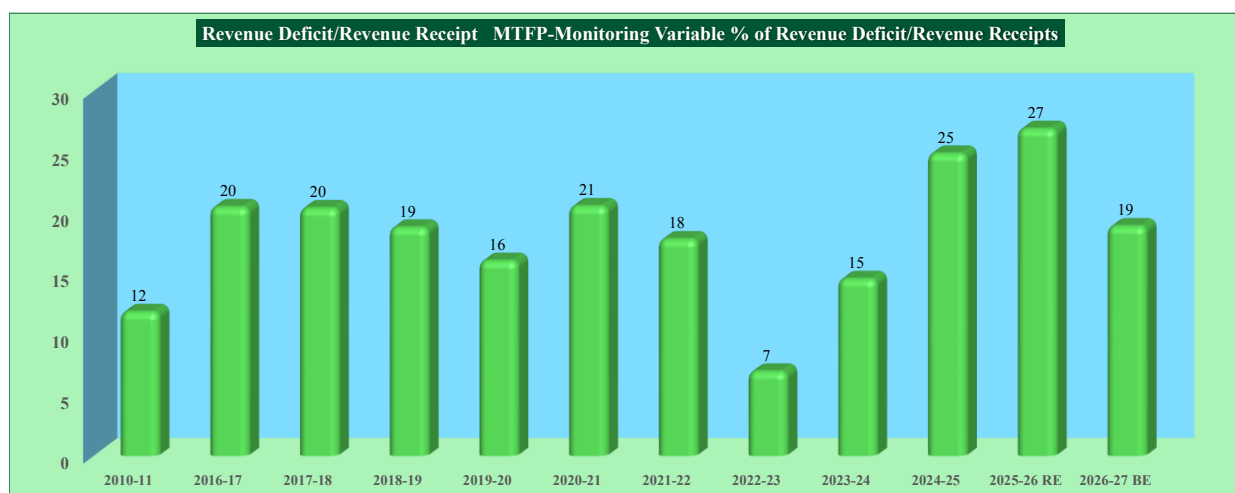


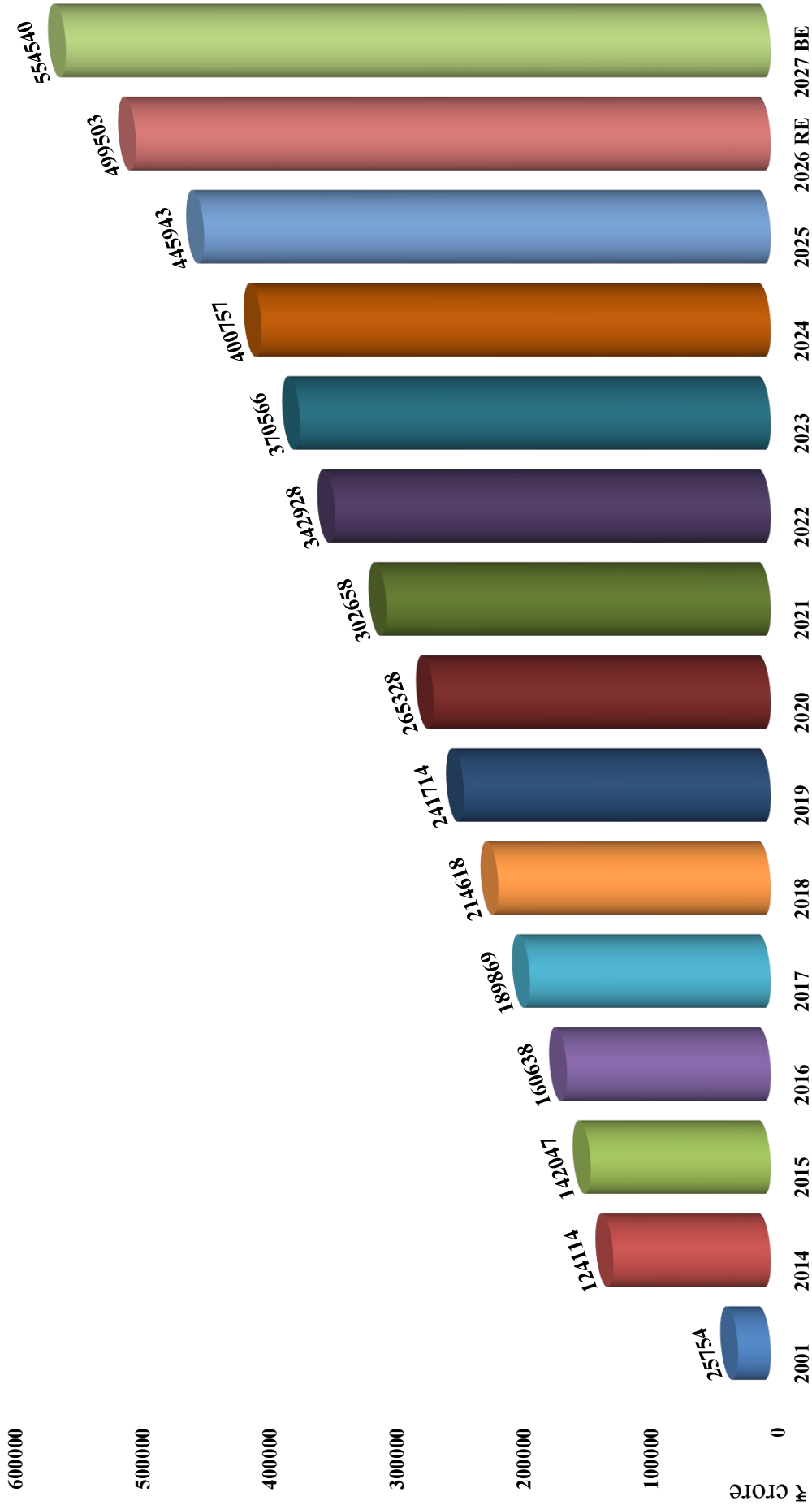
Table A32
OUTSTANDING LIABILITIES OF KERALA

Sl. No.	Item	AT THE END OF MARCH														(₹ crore)		
1	2	2001	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 RE	2027 BE		
		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17		
1	Internal Debt	7627	76804	89068	102496	118268	135500	150991	165960	190474	210791	227137	257158	296717	342823	390226		
	of which																	
	(i) Market Borrowings	4500	60183	71960	84846	99532	115735	129719	142336	165402	183522	199142	225780	263746	306207	351128		
	(ii) Special securities issued to NSSF	1012	11281	11805.9	12537	13509	14557	15608	17396	19834	22567	23600	27418	29304	33119	35705		
	(iii) Loans from banks and FI's	634	5340	5302	5113	5228	5209	5664	6228	5238	4703	4395	3959	3668	3496	3391		
2	Loans and advances from the Centre *	6102	6662	7065	7235	7614	7484	7243	8680	9208	9183	10864	10832	13299	17102	21078		
3	Public Account (i to iii)	12000	40615	45813	50807	63886	71534	83380	90663	102877	122853	132465	132667	135827	139478	143137		
	(i) Small Savings, Provident Fund etc.	10190	35543	39307	47639	60571	67777	77397	85671	97219	115666	124191	123944	125297	128985	133529		
	(ii) Reserve Funds	89	369	440	382	423	598	2433	915	1087	827	730	1110	1448	1471	311		
	(iii) Deposits and Advances	1721	4702	6067	2787	2893	3159	3551	4076	4571	6360	7545	7613	9082	9021	9297		
4	Contingency Fund	25	33	100	100	100	100	100	25	100	100	100	100	100	100	100		
	Total Liabilities (1 to 4) *	25754	124114	142047	160638	189869	214618	241714	265328	302658	342928	370566	400757	445943	499503	554540		

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

Loan received from GoI in lieu of GST compensation of Rs. 5766 Crore and Rs.8739.31 Crore in 2020-21 and 2021-22 respectively is reckoned as grant-in-aid from Government of India for the calculation of fiscal indicators, since the repayment obligation of this loan will not be met from the resource of the State.

OUTSTANDING LIABILITIES* OF KERALA



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

Table A33
TRENDS IN OVERALL BUDGETARY POSITION

Sl No	Item	Accounts							R. E.	B. E.
		2010-11	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25		
1	2	3	4	5	6	7	8	9	10	11
A	Opening Cash Balance	58.4	-17.81	-184.97	-206.42	-293.86	182.69	275.36	-341.73	-382.44
B	Consolidated Fund (Net)	-2516.57	-7431.71	-10162.17	-17013.64	-7528.13	-4269.03	-6222.25	-4040.70	-4041.02
(i)	Revenue Account (Net) *	-3673.86	-14495.25	-20063.50	-20799.96	-9226.29	-18140.19	-31059.72	-36889.19	-34586.66
(ii)	Capital Expenditure (Net)	-3339.08	-8427.33	-12855.50	-14131.46	-13946.61	-13536.95	-15051.21	-15632.07	-19384.86
(iii)	Public Debt (Net) *	5213.87	16405.77	25041.51	20292.83	18026.42	29989.02	42025.88	49908.80	51378.49
(iv)	Loans and Advances by the State Government (Net)	-717.51	-914.90	-2284.69	-2375.05	-2381.64	-2580.92	-2137.21	-1428.24	-1447.99
(v)	Inter State Settlement(Net)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(vi)	Appropriation to contingency fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C	Contingency Fund (Net)	-7.65	-75.00	75.00	0.00	0.00	0.00	0.00	0.00	0.00
D	Public Account (Net)	2524.71	7339.55	10065.72	16926.21	8004.67	4361.71	5605.16	4000.00	4000.00
E	Total Budgetary Transaction (Net) B+C+D	0.48	-167.16	-21.45	-87.44	476.54	92.67	-617.10	-40.70	-41.02
F	Closing Cash Balance (A+E)	58.89	-184.97	-206.42	-293.86	182.69	275.36	-341.73	-382.44	-423.45

* Loan received from GoI in lieu of GST compensation of Rs. 5766 Crore and Rs.8739.31 Crore in 2020-21 and 2021-22 respectively is reckoned as grant-in-aid from Government of India for the calculation of fiscal indicators, since the repayment obligation of this loan will not be met from the resource of the State.

Table No. A34					
SOURCE AND APPLICATION OF FUNDS (₹ Crore)					
	2022-23 ACCOUNTS	2023-24 ACCOUNTS	2024-25 ACCOUNTS	2025-26 R.E	2026-27 B.E
SOURCE					
Revenue Receipts	132724.65	124486.15	124861.07	137082.61	182972.10
Recoveries of loans and Advances	409.29	714.80	667.16	1385.34	1449.23
Increase in Public debt *	18026.42	29989.02	42025.88	49908.80	51378.49
Net Receipt from Public Account	8004.67	4361.71	5605.16	4000.00	4000.00
Contingency Fund	0.00	0.00	0.00	1.00	1.00
Total	159165.03	159551.68	173159.27	192377.75	239800.82
APPLICATION					
Revenue Expenditure	141950.94	142626.34	155920.79	173971.80	217558.76
Lending for Departments and Other Purposes	2790.93	3295.72	2804.36	2813.58	2897.22
Capital Expenditure (Net)	13946.61	13536.95	15051.21	15632.07	19384.86
Contingency Fund	0.00	0.00	0.00	1.00	1.00
Decrease/Increase in Cash Balance	476.55	92.67	-617.10	-40.71	-41.02
Total	159165.03	159551.68	173159.27	192377.75	239800.82
* Loan received from GoI in lieu of GST compensation of Rs.8739.31 Crore in 2021-22 is reckoned as grant-in-aid from Government of India for the calculation of fiscal indicators, since the repayment obligation of this loan will not be met from the resource of the State.					

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

Sl. No.	Item	2023-24 Accounts 4	2024-25 Accounts 4	2025-26 B.E. 5	2025-26 R.E. 6	2026-27 B.E. 7
1	Gross Fiscal Deficit as percentage of GSDP	3.02%	3.86%	3.16%	3.78%	3.40%
2	Revenue Deficit as percentage of GSDP	1.60%	2.49%	1.90%	2.58%	2.12%
3	Total Debt Stock as percentage of GSDP	34.52%	34.87%	33.77%	34.26%	33.44%
4	Total Debt Stock as percentage of Total Revenue Receipts	314.84%	348.64%	316.37%	356.65%	297.77%
5	Total Debt Stock as percentage of Total Own Revenue Receipts	432.24%	467.43%	435.57%	477.02%	476.43%
6	Own Revenue Receipts as percentage of Revenue Expenditure	63.58%	59.73%	61.66%	58.91%	52.56%
7	Capital Outlay as percentage of Gross Fiscal Deficit	39.65%	31.26%	37.61%	29.05%	35.10%
8	Interest Payment as percentage of Revenue Receipts	21.68%	23.34%	20.89%	23.21%	18.79%
9	Non-development Expenditure as percentage of Aggregate Disbursements	50.29%	46.17%	45.27%	49.15%	45.46%
10	Gross Transfers from the Centre as percentage of Aggregate Disbursements	21.20%	18.26%	20.99%	17.97%	28.60%
11	Non-tax Revenue as percentage of Revenue Expenditure	19.92%	15.04%	17.95%	14.93%	21.54%

Table A36
(Form B 2 - Rule 7 of Kerala Fiscal Responsibility Rules 2005)
COMPONENTS OF GOVERNMENT LIABILITIES

(₹ Crore)

Sl. No	Category	Raised during the Fiscal Year		Repayment/Redemption during the Fiscal Year		Outstanding Amount (End-March)	
		2024-25 Accounts	2025-26 R. E.	2024-25 Accounts	2025-26 R. E.	2024-25 Accounts	2025-26 R. E.
1	2	3	4	5	6	7	8
1	Market Borrowings	53666.00	59761.34	15700.02	17300.00	263746.02	306207.36
2	Loans from the Centre *	3633.42	4735.37	1167.20	931.78	13298.28	17101.87
3	Special Securities issued to the NSSF	5844.14	7632.12	3958.70	3816.92	29303.43	33118.63
4	Borrowings from Financial Institutions/Banks (NABARD)	637.25	1129.00	929.00	1300.32	3668.13	3496.82
5	WMA/OD from RBI	90163.50	97101.99	90163.50	97101.99	0.00	0.00
6	Small Savings, Provident Funds, etc.	159570.84	179297.70	158217.30	175609.70	125297.78	128985.78
7	Reserve Deposits	1297.95	3012.51	960.09	2988.92	1447.60	1471.20
8	Other Liabilities #	7764.11	7416.59	6295.82	7477.06	9181.75	9121.29
Total		322577.20	360086.62	277391.64	306526.69	445943.01	499502.94

Includes Contingency fund for the calculation of outstanding liabilities

Table A37
WEIGHTED AVERAGE INTEREST RATES ON GOVERNMENT LIABILITIES
(Form B 2 - Rule 7 of Kerala Fiscal Responsibility Rules 2005)
(per cent)

Sl. No	Category	Raised during the Fiscal Year		Outstanding Amount (End-March)	
		2024-25 Accounts	2025-26 R. E.	2024-25 Accounts	2025-26 R. E.
1	2	3	4	5	6
1	Market Borrowings	7.22%	7.27%	6.66%	6.79%
2	Loans from the Centre				
3	Special Securities issued to the NSSF	7.70%	7.70%	7.69%	7.51%
4	Borrowings from Financial Institutions/Banks				
5	Borrowings from NABARD	5.13%	4.50%	5.13%	5.13%
6	SIDBI	5.13%	4.50%	5.13%	5.13%
7	NHB	5.00%	4.25%	5.00%	5.13%
8	WMA/OD from RBI	6.75%	6.50%		
9	Ordinary Small Savings	4.00%	4.00%		
10	Provident Funds	7.10%	7.10%		

Table A38 (Form B 3 - Rule 7 of Kerala Fiscal Responsibility Rules 2005) GUARANTEES GIVEN BY THE GOVERNMENT											
Category (No. of Guarantees within bracket)		Maximum Amount during 2024-25	Outstanding at the beginning of the year 2024-25	Additions during 2024-25	Deletions (other than invoked during 2023-24)	Discharged Invoked during 2024-25	Not discharged	Outstanding at the end of the year 2024-25	Receivable (0.75% of column 3)	Guarantee Commission or Fee Received	Remarks (₹ crore)
1	2	3	4	5	6	7	8	9	10	11	
1 Power (1)											
2 Co-operative Banks and Societies (5)											
(i) Co-operative Banks (1)	7282.13	5859.50	1354.00	1107.43	0.00	0.00	0.00	6106.07	44.50	44.50	
(ii) Warehousing & Marketing Co-operatives(3)	0.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01	
(iii) Fishermen's co-operatives	332.62	159.30	40.00	65.17	0.00	0.00	0.00	134.13	1.19	1.19	
(iv) Co-operative Spinning Mills (3)	4.30	2.30	0.00	1.15	0.00	0.00	0.00	1.15	0.08	0.02	
(v) Industrial Co-operatives(3)	30.00	26.38	3.19	0.00	0.00	0.00	0.00	29.57	0.31	0.20	
(vi) Dairy Co-operatives (1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
(vii) Other Co-operatives (1)	15.00	7.50	2.10	0.00	0.00	0.00	0.00	9.60	14.12	0.00	
3 Road and Transport (1)	3150.00	2910.38	13.00	85.80	0.00	0.00	0.00	2837.58	179.04	0.00	
4 State Financial Corporation	25058.95	21236.35	5172.53	347.06	0.00	0.00	0.00	26061.82	257.41	132.45	
5 Urban development and Housing (1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6 Other Institutions (21)											
(i) Development Authorities (1) GCDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.87	0.00	
(ii) Panchayaths,Municipalities, Corporations & Other local bodies(2)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
(iii) Joint Stock Companies (1)	31.25	345.03	0.00	0.00	0.00	0.00	0.00	345.03	7.74	0.00	
(iv) Government Companies	56248.71	31556.26	9634.16	3390.22	0.00	0.00	0.00	37800.20	404.29	208.40	
(v) Kerala Khadi and Village Industries Board	55.15	19.17	0.40	0.95	0.00	0.00	0.00	18.62	0.00	0.00	
(vi) NUALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.80	0.00	
Grand Total		92208.90	62122.16	16219.38	4997.78	0.00	0.00	73343.76	913.36	386.76	

Table A39 (Form B 5 - Rule 7 of Kerala Fiscal Responsibility Rules 2005) TAX REVENUES RAISED BUT NOT REALISED (PRINCIPAL TAXES) <i>(As at the end of 2024-25)</i>												
Major Head	Description	Amount under dispute (₹ Crore)					Amount not under dispute (₹ Crore)					Grand Total
		Over 1 year but less than 2 years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	Over 1 year but less than 2 years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13
	Taxes on Income and Expenditure	0.14	0.01	7.00	3.48	10.63	0.00	2.62	12.67	3.83	19.12	29.75
0022	Taxes on Agricultural Income	0.14	0.01	7.00	3.48	10.63	0.00	2.62	12.67	3.83	19.12	29.75
	Taxes on Professions, Trades, Callings and Employment					0.00					0.00	0.00
	Taxes on Property and Capital Services	330.02	120.90	77.26	0.00	528.18	107.02	83.08	108.78	459.27	758.16	1286.34
0029	Land Revenue	330.02	117.19	77.26	0.00	524.47	25.02	15.56	2.77	0.00	43.35	567.82
0030	Stamps and Registration Fees	0.00	3.71	0.00	0.00	3.71	82.00	67.52	106.01	459.27	714.81	718.52
	Urban Immovable Property Tax					0.00					0.00	0.00
	Taxes on Commodities and Services	114.36	1242.84	3360.71	1078.33	5796.24	2145.53	5308.84	4278.63	2255.47	13988.47	19784.71
0040	Sales Tax and VAT	110.14	995.13	3217.95	915.28	5238.50	155.71	2128.96	1933.60	1353.46	5571.73	10810.23
0040	Central Sales Tax	0.00	244.20	52.68	22.16	319.04	0.83	37.34	275.28	49.27	362.72	681.76
0040	Sales Tax on Motor Spirit and Lubricants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.76	3.16	4.92	4.92
0040	Surcharge on Sales Tax	0.00	0.11	0.61	0.00	0.72	0.00	7.13	3.01	0.00	10.14	10.86
	Other Taxes	4.22	3.40	77.75	0.87	86.24	1.92	24.83	34.53	7.06	68.34	154.58
0039	State Excise	0.00	0.00	2.76	140.02	142.78	0.00	0.00	0.00	165.20	165.20	307.98
0041	Taxes on Vehicles	0.00	0.00	0.00	0.00	0.00	170.97	166.95	203.18	490.22	1031.32	1031.32
0043	Taxes and Duties on Electricity			8.96	0.00	8.96	1816.10	2943.63	1827.27	187.10	6774.10	6783.06
	Total	444.52	1363.75	3444.97	1081.81	6335.05	2252.55	5394.54	4400.08	2718.57	14765.75	21100.79

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

(₹ crore)
Outstanding
Amount
(2025 March)
2

Items

1

Major Works and Contracts

365.30

Committed liabilities in respect of land acquisition charges

62.40

Claims in respect of unpaid bills on works and supplies

414.21

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

(₹ crore)

Outstanding at the beginning of 2024-25	Additions during 2024-25	Withdrawals during 2024-25	Outstanding at the end of 2024-25	Outstanding as percentage of Stock of SLR (%)	Additions during 2025-26	Withdrawals during 2025-26	Outstanding at the end of 2025-26	Outstanding as percentage of Stock of SLR (%)
1	2	3	4	5	6	7	8	9

2934.47

338.35

0.00

3272.82

1.24%

303.35

0.00

3576.17

1.33%

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

Item 1	(₹ crore)		
	Assets at the Beginning of	Assets Acquired During	Cumulative Total of
	2024-25 Book Value 2(#)	2024-25 Book Value 3(#)	Assets at the End of 2024-25 Book Value 4(#)
Financial Assets			
Loans and Advances	4291.22	0.00	4291.22
Loans to Local Bodies	0.00	0.00	0.00
Loans to Companies	3319.69	7.90	3327.59
Loans to Others	853.60	0.00	853.60
Equity investment	996.44	0.00	996.44
Shares	1519.89	8.31	1528.20
Bonus Shares	0.00	0.00	0.00
Investments in GOI dated Securities / Treasury Bills	0.00	0.00	0.00
Investments in 14-day Intermediate Treasury Bills	0.00		0.00
Other Financial Investments *	0.01	0.00	0.01
Physical Assets			
Land	8546.01	84.87	8630.88
Building - Office / Residential	6235.15	143.49	6378.64
Roads **	561.57	0.00	561.57
Bridges **	197.23	0.00	197.23
Irrigation Projects	1601.37	0.01	1601.38
Power Projects	82.32	13.52	95.84
Other Capital Projects	74.06	0.00	74.06
Machinery & Equipment **	1880.24	47.42	1927.65
Office Equipment	518.28	303.55	821.83
Vehicles	76.12	7.40	83.52
* includes Reserve Fund Investments, Permanent Advances, Deposits with RBI etc.			
# Majority of the Departments do not maintain Asset Maintenance Register. Statement prepared based on available data.			
** Exclusive of PWD Assets as, the CE Roads & Bridges has not furnished the assets value in terms of money.			

Table A43
(Form B 9 - Rule 7 of Kerala Fiscal Responsibility Rules 2005)
NUMBER OF EMPLOYEES AND RELATED SALARIES

Sl.	Category	2024-25	Number 2025-26	2026-27	2024-25 Accounts	Salary (₹ Crore) 2025-26 R. E.	2026-27 B. E.
1	2	3	4	5	6	7	8
1	Employees in Government Departments	388554	388833	387096	28698.96	31688.00	41228.18
2	Employees in Aided Educational Institutions	138172	137761	136170	11204.85	12201.87	16335.97
3	Employees in Public Sector*	29862	30026	30933	886.56	917.73	985.21
	Total	556588	556620	554199	40790.37	44807.60	58549.36

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

GLOSSARY

BALANCE FROM CURRENT REVENUE (BCR):Balance from Current Revenue represents the excess of Government revenue receipts excluding plan grants from the Government of India over Non-Plan Revenue Expenditure (NPRE) excluding expenditure under the major head '2048-Appropriation for reduction/avoidance of debt'

BCR=[Tax Revenue+Non Tax Revenue excluding Plan Grants from the GoI]-[NPRE excluding expenditure under 2048]

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

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

CLOSING BALANCE : Closing balance is the positive or negative amount remaining in the Government account at the end of a Financial year. It is calculated by adding opening balance along with overall net transactions of the financial year.

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

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

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

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

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

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

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

GOVERNMENT ACCOUNTS: Government Accounts are broadly classified into groupings based on various functions and services. They are (a) **General Services:** Comprises of the Organs of State, Fiscal services, Debt Charges and Administrative Services (b) **Social Services:** Comprise of Education Sports, Art and Culture, Health & Family Welfare, Water Supply and Sanitation, Information and Broad Casting, Welfare of SC-ST, Labour and Labour Welfare, and Social welfare and Nutrition, etc. (c) **Economic Services:** Agriculture and Allied activities, Rural Development, Special Area Programs, Irrigation and flood control, Energy, Industry and Minerals, Transport, Science Technology and Environment and General and Economic Services, (d) **Grant-in-Aid and Contributions:** Compensation and Assignments to Local Self Government Institutions.

INTEREST PAYMENTS: Interest Payments represent interest payable on any type of borrowings made by the Government, interest on Small savings, State Provident Funds, Insurance and pension funds and amount kept in interest bearing Reserve Funds.

INTEREST RECEIPTS: Interest Receipt represents the amount of interest receivable against the loans and advances made by the State Government to Public Sector Undertakings, Co-operative societies etc, and interest realised on investment of cash balances in State Governments own securities.

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

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

MAINTENANCE FUND: Maintenance Fund is the amount devolved by the State Government for meeting expenditure on maintenance of road and non-road assets of Local Self Government Institutions as recommended by the State Finance Commissions.
(Refer Table-A5)

MISCELLANEOUS CAPITAL RECEIPTS (MCR): Miscellaneous Capital Receipts represents the difference of recoveries from loans & advances, sale of capital assets, net receipts of public account except that of State Provident Fund and disbursement of Non-plan capital outlay, non-plan loans & advances.

MCR = [Recoveries of Loans & Advances + Sale of Capital Assets + Net Receipts of Public Account except State Provident Fund] - [Expenditure on Non-plan Capital Outlay + Non-Plan Loans & Advances.]

NATIONAL SMALL SAVINGS FUND: All deposits under different small savings schemes are credited to National Small Savings Fund established in the Public Account of India with effect from 01/04/1999. All withdrawals by the depositors are made out of the accumulations in the fund. The balance in the fund is invested in special Government securities of the States to finance its fiscal Deficit as per the norms decided from time to time by the Central Government.

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

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

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

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

PUBLIC ACCOUNT: Under provisions of Article 266(2) of the Constitution of India, Public Account exhibits transactions in respect of which Government function as a banker and incurs a liability to repay the moneys received or has a claim to recover the moneys paid, as distinct from transactions relating to the receipt and disbursement on revenue, capital and loan accounts. The Public Account consists of Small Savings Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous and Remittances. For payment out of the Public Account no demand is required to be presented to the legislature and actual requirements are met from time to time as they arise. These payments are largely of the nature of banking transactions.

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

REVENUE EXPENDITURE: Revenue expenditure is for the normal running of various services and functions of the Government and interest payments on debt, subsidies, etc. Generally, revenue expenditure does not result in the creation of concrete assets.

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

REVENUE RECEIPTS: Revenue receipts comprise of State Tax and Non-Tax Revenue and Share of net proceeds assigned to States by the Union Government as per the recommendation of the Finance Commission and Grant-in-aid from centre for various schemes. The State Tax Revenues constitute taxes like SGST, Sales Tax, Motor vehicle taxes, State Excise, Registration fees etc. The Non-Tax Revenue sources include lotteries, sale proceeds from forest produce, interest on loans, dividends on investments, fees and fines etc.

SLR-BASED MARKET BORROWINGS: Borrowings raised by the State Government from the open market through the sale of fixed tenure Kerala Government Stock (Securities) via Reserve Bank of India at a coupon rate at the yield-based auction under multiple price formats. The investment in Government stock is reckoned as an eligible investment in Government Securities by banks for the purpose of Statutory Liquidity Ratio (SLR) under section 24 of the Banking Regulation Act, 1949.

TOTAL DEBT STOCK: Total Debt Stock represents the net accretion of outstanding debt under Internal Debt, Loans and Advances from Centre, Small Savings, Provident Fund, Insurance and Pension Fund at the end of a financial Year.

POLICY RATES AND RESERVE RATIOS OF RBI

REPO RATE

Rate at which commercial banks borrow money from RBI

When demand for loans increases, RBI lends to banks if they don't have cash in hands. Repo rate is the interest rate for that. A higher repo rate means that the RBI doesn't want to infuse money into the economy. The existing Repo Rate is 5.25%.

REVERSE REPO RATE

Rate on deposits received by RBI from commercial banks

If the money accumulates in the hands of bank without the opportunity to lend, the RBI will accept it as deposits. The reverse repo rate is the interest paid by the RBI to the banks. The existing Reverse Repo Rate is 3.35%.

CASH RESERVE RATIO[CRR]

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

Banks can not lend the entire amount received as deposit from one person to another. A certain percentage of investment amount should be deposited in the current account of RBI. This is the reserve ratio. It does not earn interest. The existing CRR is 3.00 %.

STATUTORY LIQUIDITY RATIO [SLR]

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

Banks are required to invest a certain percentage of deposit from individuals in Government securities. It will earn interest. This percentage is the Statutory Liquidity Ratio. The existing SLR is 18.00%.

WAYS & MEANS ADVANCE

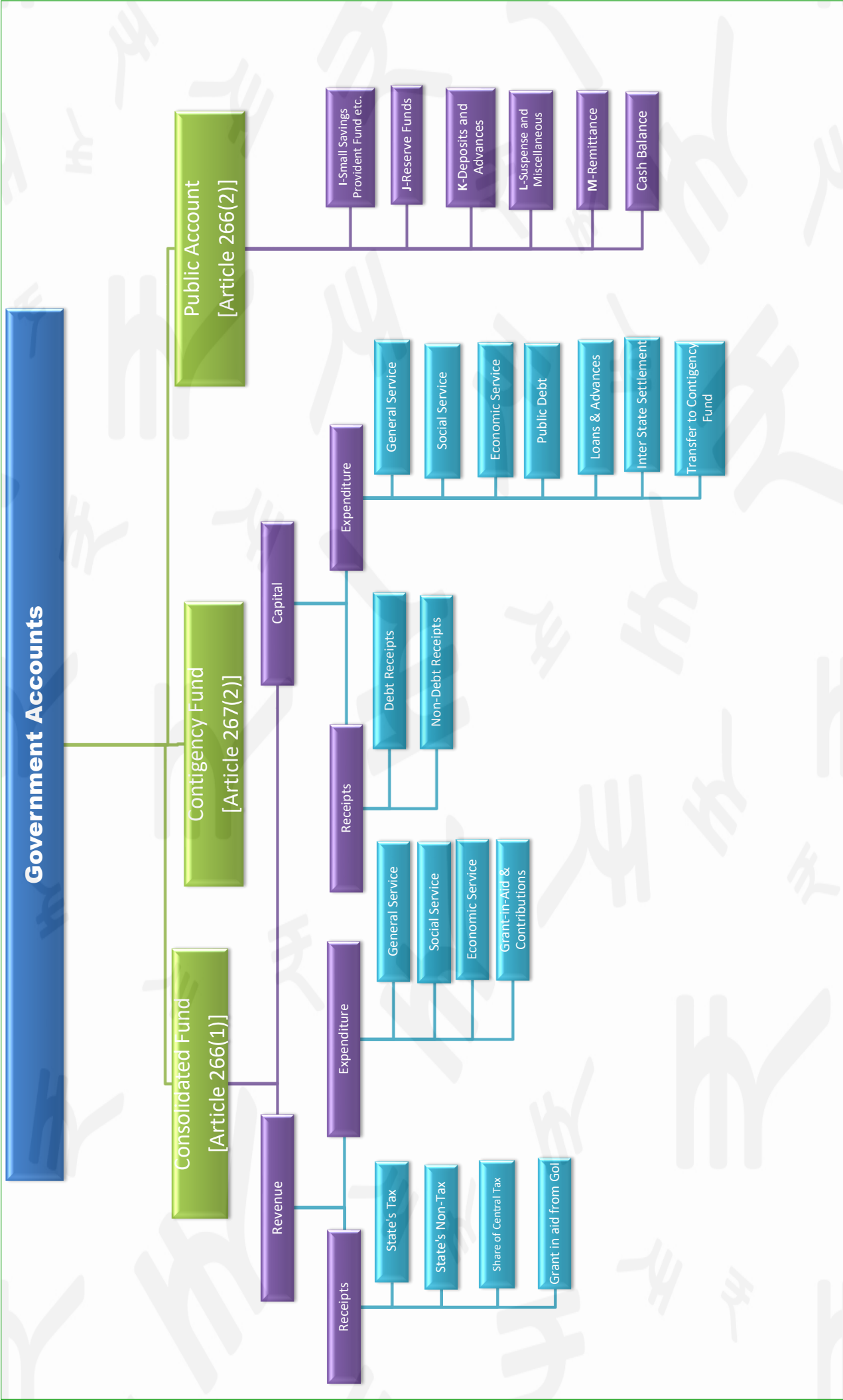
The Reserve Bank of India (RBI) gives temporary loan facilities to the Central and State Governments. This loan facility is called Ways and Means Advances (WMA). The Ways and Means Advances scheme was introduced in **1997**. It was introduced to meet mismatches in the receipts and payments of the government.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

The limits for Ways and Means Advances are decided by the GoI and RBI mutually and revised periodically. There are two types of Ways and Means Advances - Normal and Special. Special WMA or Special Drawing Facility [SDF]. After the State has exhausted the limit of SDF, it gets normal WMA. The interest rate for SDF availed on the basis of investment under Consolidated Sinking Fund and Guarantee Redemption Fund is two percentage point less than the repo rate. The interest rate for SDF availed on the basis of securities held by the State Govt. is one percentage point less than the repo rate. The number of loans under normal WMA is based on three-year average of actual revenue and capital expenditure of the State.

If the WMA **exceeds 90 days**, it would be treated as an overdraft. Interest rate on overdrafts is 2 percentage points more than the repo rate. If overdraft exceeds 100 per cent of WMA limit, its interest rate will be 5 percentage points more than the repo rate.

Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of Rs. 1.66 crore with the Bank. The Bank intimates to Government the daily balances with the Bank at the close of each working day. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking special and ordinary ways and means advances or overdrafts from time to time. As per the overdraft regulation scheme, no State shall be allowed to run on overdraft for more than 14 consecutive working days or more than 36 working days in a calendar quarter. The overdraft shall not exceed 100 percent of Ordinary Ways and Means limit. If the overdraft exceeds this limit continuously for 5 working days for the first time in a financial year, the bank will advise the State to bring down the overdraft level. If such irregularity persists on a second or subsequent occasion, payment will be stopped.

At present, the operating limit for the State Government to avail ordinary Ways and Means advances is **Rs 2308 crore** and the limit for the Special Ways and Means advances or Special Drawing Facility is **Rs 1818.41 crore**.



Part-B

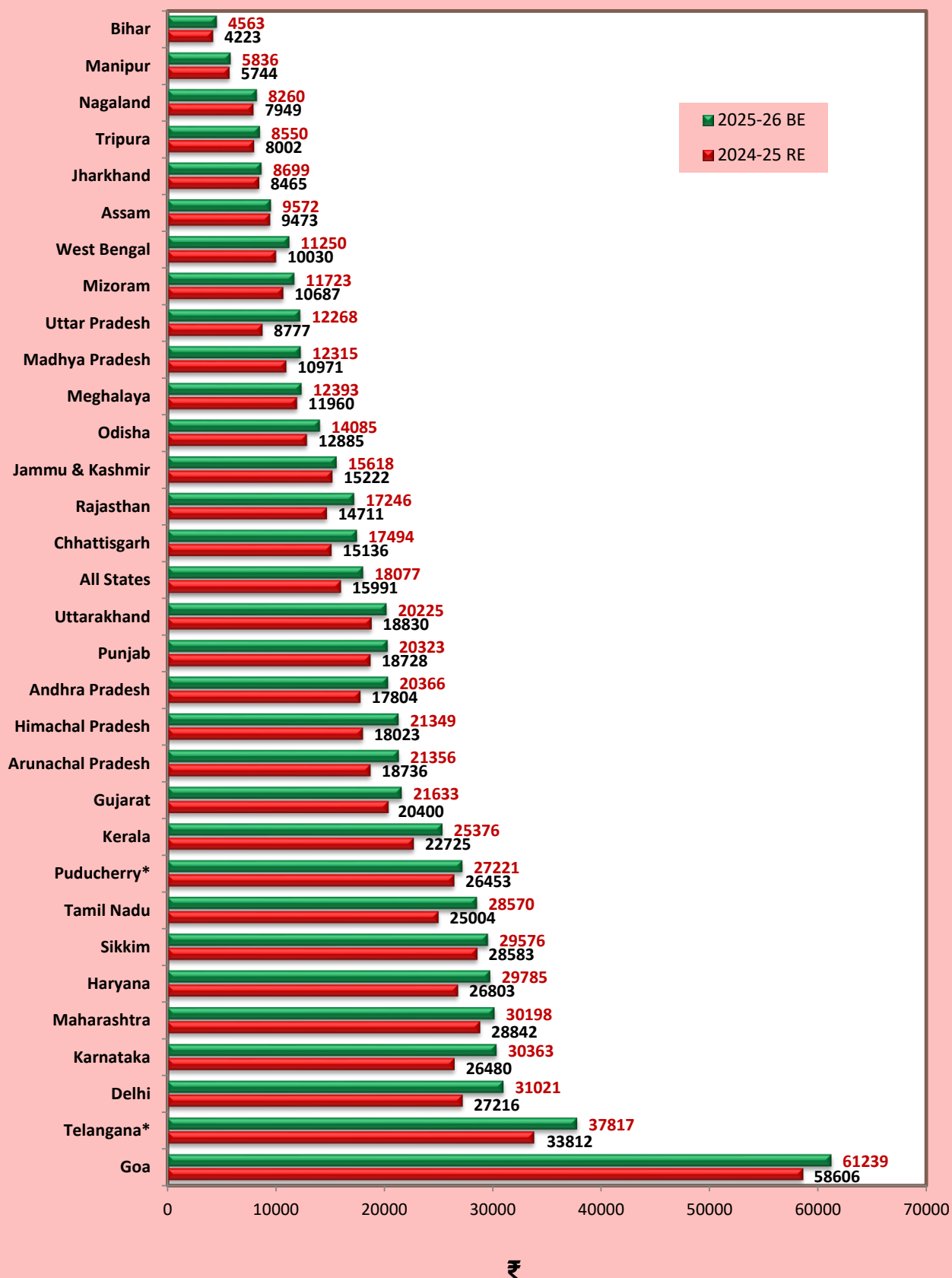
BUDGET IN BRIEF

**Statistical Data
All States**

Statistical Data -All States

**Comparison of the Performance of Kerala's
Economy with that of other Indian States.**

Per Capita States' Own Tax Revenue 2024-25 R.E. & 2025-26 B.E.



Refer Table B-1

Table B-1
PER CAPITA STATES' OWN TAX REVENUE

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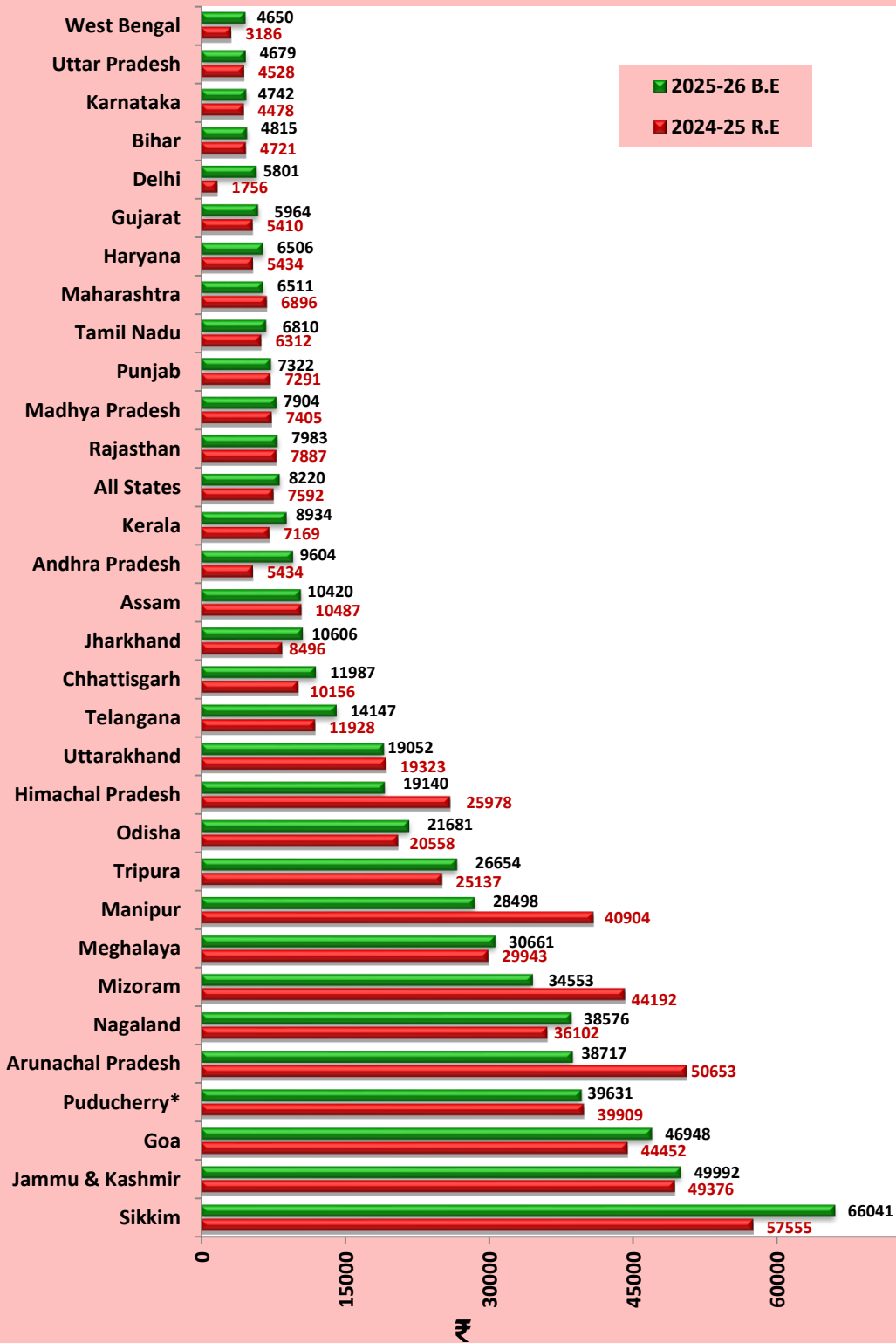
Sl. No.	States	Accounts											2024-25 R.E	2025-26 B.E	Index of 2025-26 over 2001-02
		2001-02	2011-12	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Andhra Pradesh	1659	6300	7823	8600	10147	11297	11030	10934	13446	14730	16164	17804	20366	1228
2	Arunachal Pradesh	313	2290	3705	4858	11853	8553	8170	9462	10697	14453	17910	18736	21356	6823
3	Assam	588	2448	3084	3642	4611	4842	4820	4942	5574	6926	7890	9473	9572	1628
4	Bihar	295	1212	2269	2079	2562	2621	2522	2501	2832	3524	3815	4223	4563	1547
5	Chhattisgarh	958	4193	6285	6871	7866	7724	7700	7863	9183	11101	12852	15136	17494	1826
6	Goa	4236	17485	26485	28182	32797	31818	30523	27382	37238	49935	55403	58606	61239	1446
7	Gujarat	1828	7322	9756	9890	11144	12023	11630	10204	13996	17666	18769	20400	21633	1183
8	Haryana	2359	8047	11441	12393	15016	15122	14936	14415	18104	21095	24003	26803	29785	1263
9	Himachal Pradesh	1507	5983	9431	9834	10536	10588	10444	11002	13138	14258	15848	18023	21349	1417
10	Jammu & Kashmir	852	3868	5737	6063	8306	7713	7170	6672	8732	9134	10221	15222	15618	1833
11	Jharkhand	771	2108	3258	3715	3987	4001	4484	4450	5534	6446	7096	8465	8699	1128
12	Karnataka	1868	7607	11879	12916	13951	14942	15557	14634	18062	21363	24154	26480	30363	1625
13	Kerala	1860	7699	11354	12197	13854	14601	14327	13499	16439	20197	20776	22725	25376	1364
14	Madhya Pradesh	779	3714	5184	5608	6247	6428	6789	6532	7837	8488	10479	10971	12315	1581
15	Maharashtra	2200	7796	10779	11505	14323	15564	15468	13322	17754	22126	23922	28842	30198	1373
16	Manipur	218	1289	1853	1948	3979	3741	3879	4139	5230	5883	3827	5744	5836	2677
17	Meghalaya	590	2349	3414	3790	5969	5920	5866	6365	6996	7989	9604	11960	12393	2100
18	Mizoram	215	1623	3130	3819	7346	6738	6132	5378	7022	8980	9657	10687	11723	5453
19	Nagaland	264	1531	2068	2449	4634	4327	4467	4721	5957	6606	7157	7949	8260	3129
20	Odisha	672	3202	5171	5198	7012	6945	7181	7554	8917	10123	11761	12885	14085	2096
21	Punjab	1985	6791	9248	9522	10720	10740	10045	9985	12303	13834	15377	18728	20323	1024
22	Rajasthan	1004	3702	5843	5977	7222	7633	7668	7702	9436	10897	11612	14711	17246	1718
23	Sikkim	1489	4795	8898	10133	14429	14430	14615	14428	18529	21922	25373	28583	29576	1986
24	Tamil Nadu	2095	8249	10855	11515	12865	14087	14197	13958	16082	19603	21764	25004	28570	1364
25	Telangana*			11052	13276	15846	17594	18162	17786	24194	28214	29351	33812	37817	
26	Tripura	497	2335	3475	3671	4749	4711	5265	5150	5755	6321	7024	8002	8550	1720
27	Uttarakhand	1055	5567	8829	10132	9997	11210	10334	10592	12436	14849	16538	18830	20225	1917
28	Uttar Pradesh	622	2633	3811	3978	5004	5532	5459	5260	6382	7462	8194	8777	12268	1972
29	West Bengal	811	2732	4505	4782	6030	6421	6261	6182	7244	8479	9082	10030	11250	1387
30	Delhi	3553	11896	16517	16673	18743	18845	18455	14572	19454	22591	25133	27216	31021	873
31	Puducherry*		12716	16487	17127	17218	17665	16459	12673	20600	26722	23745	26453	27221	
	All States	1251	4791	6913	7346	8678	9224	9194	8709	10828	12841	14086	15991	18077	1445

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

Source: State Finances- A Study of Budgets of 2025-26, RBI

Note: The figures shown against Jammu & Kashmir in various tables in the Part B represent the figures of Jammu & Kashmir Union Territory from 2019-20 onwards.

Per Capita States' Non-Tax Revenue 2024-25 R.E & 2025-26 B.E



Refer Table B-2(a)

Table B-2(a)
PER CAPITA STATES' NON -TAX REVENUE

Sl. No	States	Accounts											2024-25 R.E	2025-26 B.E	Index of 2025-26 over 2001-02
		2001-02	2011-12	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Andhra Pradesh	823	2662	5263	5556	5145	4593	4824	6717	8371	7847	7926	5434	9604	1167
2	Arunachal Pradesh	8831	31376	20377	18386	25239	31510	31065	34364	32276	31406	30718	50653	38717	438
3	Assam	1014	3376	4749	5111	5549	6586	7653	8692	9675	10047	7848	10487	10420	1028
4	Bihar	194	1035	1939	2011	2520	2445	2566	3130	2648	2655	2476	4721	4815	2482
5	Chhattisgarh	580	3458	4887	5778	6796	7131	7501	6853	8137	9518	8695	10156	11987	2067
6	Goa	8894	17462	17676	19872	24838	24091	26410	31420	32868	36965	33015	44452	46948	528
7	Gujarat	1038	1808	2981	4077	4685	4837	6418	5470	5452	5883	6890	5410	5964	575
8	Haryana	1034	2949	4117	4325	5132	5324	6251	6606	5085	5313	5448	5434	6506	629
9	Himachal Pradesh	4073	12289	18498	20790	21452	24745	25256	28040	27381	26390	24053	25978	19140	470
10	Jammu & Kashmir	5235	13485	16162	19129	20820	20926	27524	32784	35450	41940	41318	49376	49992	955
11	Jharkhand	680	2515	3743	4082	5301	4745	5629	5155	5380	6088	5719	8496	10606	1560
12	Karnataka	539	2006	3032	3347	4342	4941	6408	5725	6244	7549	4232	4478	4742	880
13	Kerala	477	1886	5051	5266	5675	6631	6691	10875	11406	11926	7942	7169	8934	1873
14	Madhya Pradesh	512	2397	3468	4194	4905	5169	5144	5398	5928	6643	6311	7405	7904	1544
15	Maharashtra	655	1810	2582	2894	3212	4091	4750	5573	4666	5437	4502	6896	6511	994
16	Manipur	4117	14466	15393	15888	17793	15675	17516	23664	20323	22637	16741	40904	28498	692
17	Meghalaya	3567	9817	8753	12278	11073	9512	10268	12466	16402	14717	18209	29943	30661	860
18	Mizoram	9034	27396	34671	35919	42235	40727	49576	33908	33577	36145	36922	44192	34553	382
19	Nagaland	6636	22634	24580	28279	33339	31933	33479	32222	33188	32703	36409	36102	38576	581
20	Odisha	526	3477	5243	5260	5872	7585	8621	9391	16230	13247	15996	20558	21681	4122
21	Punjab	1440	1384	2364	3651	4074	6310	7111	9421	8422	9238	7006	7291	7322	508
22	Rajasthan	637	2430	4057	4189	5272	5067	5801	4912	6948	6289	5076	7887	7983	1253
23	Sikkim	30407	45288	21149	29325	29074	33984	23724	34908	37500	40143	33640	57555	66041	217
24	Tamil Nadu	473	1798	3801	3986	3393	4986	5373	5654	6174	7151	6667	6312	6810	1440
25	Telangana*			6582	5357	4326	4919	5094	5757	4633	8635	8861	11928	14147	
26	Tripura	4626	11735	12594	11137	11047	13600	11744	16720	21911	20893	22314	25137	26654	576
27	Uttarakhand	1752	5165	6142	7048	9054	10003	11047	17478	16646	18548	16106	19323	19052	1087
28	Uttar Pradesh	306	1397	2584	2845	2759	3292	5589	3053	2741	3147	2972	4528	4679	1529
29	West Bengal	463	1668	3189	2918	3055	3060	3529	4447	4233	4107	2554	3186	4650	1004
30	Delhi	985	1442	2609	1716	1852	3338	5335	6160	4518	7317	1459	1756	5801	589
31	Puducherry*		9486	20624	21268	20545	25875	28629	30476	36403	33200	37266	39909	39631	
	All States	736	2393	3829	4128	4495	5001	5975	6090	6394	6872	6135	7592	8220	1117

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

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

Source: State Finances- A Study of Budgets of 2025-26, RBI

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

Sl. No	States	Own Tax Revenue/GSDP									Non Tax Revenue/GSDP								
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 RE	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 RE
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	Andhra Pr	0.065	0.067	0.067	0.062	0.059	0.063	0.054	0.060	0.060	0.042	0.034	0.027	0.027	0.036	0.039	0.032	0.030	0.018
2	Arunachal Pr	0.036	0.078	0.050	0.041	0.047	0.050	0.046	0.073	0.067	0.135	0.166	0.185	0.156	0.171	0.151	0.136	0.124	0.180
3	Assam	0.047	0.055	0.053	0.048	0.050	0.048	0.040	0.049	0.053	0.067	0.066	0.072	0.076	0.089	0.083	0.073	0.049	0.059
4	Bihar	0.056	0.063	0.058	0.052	0.053	0.054	0.046	0.055	0.055	0.055	0.062	0.055	0.053	0.067	0.050	0.043	0.036	0.061
5	Chhattisgarh	0.072	0.078	0.067	0.064	0.065	0.066	0.059	0.076	0.081	0.061	0.067	0.062	0.063	0.057	0.058	0.062	0.051	0.055
6	Goa	0.068	0.072	0.068	0.063	0.057	0.071	0.062	0.082		0.048	0.054	0.051	0.054	0.066	0.063	0.062	0.049	
7	Gujarat	0.055	0.055	0.054	0.049	0.043	0.051	0.045	0.055		0.023	0.023	0.022	0.027	0.023	0.020	0.019	0.020	
8	Haryana	0.061	0.065	0.061	0.058	0.057	0.061	0.055	0.067	0.068	0.021	0.022	0.022	0.024	0.026	0.017	0.016	0.015	0.014
9	Himachal Pr	0.056	0.055	0.052	0.048	0.053	0.057	0.051	0.056	0.058	0.118	0.112	0.121	0.116	0.136	0.119	0.102	0.085	0.084
10	J&Kashmir	0.063	0.077	0.063	0.058	0.053	0.062	0.056	0.059	0.079	0.198	0.194	0.171	0.221	0.260	0.252	0.270	0.238	0.258
11	Jharkhand	0.056	0.054	0.048	0.054	0.057	0.057	0.051	0.060	0.066	0.062	0.071	0.057	0.068	0.066	0.055	0.057	0.048	0.066
12	Karnataka	0.069	0.068	0.066	0.063	0.059	0.061	0.052	0.064	0.063	0.018	0.021	0.022	0.026	0.023	0.021	0.022	0.011	0.011
13	Kerala	0.066	0.069	0.065	0.062	0.062	0.063	0.056	0.065	0.065	0.029	0.028	0.029	0.029	0.050	0.044	0.041	0.025	0.021
14	Madhya Pradesh	0.068	0.069	0.063	0.060	0.058	0.060	0.054	0.067	0.064	0.051	0.054	0.051	0.046	0.048	0.045	0.047	0.040	0.043
15	Maharashtra	0.062	0.073	0.074	0.071	0.063	0.070	0.061	0.075	0.081	0.016	0.016	0.020	0.022	0.026	0.018	0.019	0.014	0.019
16	Manipur	0.028	0.047	0.042	0.040	0.044	0.047	0.043	0.028		0.225	0.210	0.176	0.182	0.249	0.184	0.188	0.124	
17	Meghalaya	0.043	0.064	0.059	0.054	0.061	0.057	0.049	0.060	0.068	0.140	0.119	0.094	0.095	0.120	0.134	0.104	0.115	0.170
18	Mizoram	0.026	0.044	0.036	0.029	0.027	0.032	0.028	0.036		0.242	0.255	0.220	0.236	0.171	0.153	0.147	0.137	
19	Nagaland	0.024	0.040	0.035	0.032	0.034	0.040	0.037	0.040		0.272	0.288	0.256	0.242	0.234	0.225	0.203	0.204	
20	Odisha	0.058	0.071	0.062	0.060	0.063	0.059	0.057	0.068	0.067	0.059	0.059	0.068	0.072	0.079	0.107	0.085	0.093	0.108
21	Punjab	0.065	0.067	0.062	0.056	0.056	0.059	0.054	0.061	0.069	0.025	0.025	0.036	0.040	0.052	0.041	0.041	0.028	0.027
22	Rajasthan	0.058	0.065	0.064	0.059	0.059	0.063	0.055	0.062	0.071	0.041	0.048	0.042	0.045	0.038	0.046	0.037	0.027	0.038
23	Sikkim	0.032	0.036	0.033	0.031	0.029	0.033	0.029	0.036		0.091	0.073	0.079	0.050	0.071	0.067	0.064	0.047	
24	Tamil Nadu	0.066	0.066	0.065	0.062	0.059	0.059	0.052	0.062	0.062	0.023	0.017	0.023	0.023	0.024	0.023	0.023	0.019	0.016
25	Telangana	0.074	0.078	0.076	0.071	0.071	0.081	0.070	0.076	0.079	0.030	0.021	0.021	0.020	0.023	0.016	0.025	0.023	0.028
26	Tripura	0.036	0.043	0.037	0.039	0.039	0.038	0.033	0.037	0.037	0.109	0.099	0.108	0.087	0.126	0.143	0.122	0.116	0.117
27	Uttarakhand	0.056	0.049	0.054	0.048	0.053	0.056	0.048	0.058	0.059	0.039	0.045	0.048	0.051	0.087	0.074	0.073	0.056	0.060
28	Uttar Pradesh	0.065	0.074	0.076	0.070	0.071	0.073	0.064	0.073	0.070	0.046	0.041	0.045	0.072	0.041	0.031	0.032	0.027	0.036
29	West Bengal	0.052	0.059	0.056	0.051	0.053	0.053	0.047	0.054	0.055	0.032	0.030	0.027	0.029	0.038	0.031	0.027	0.015	0.017
30	Delhi	0.051	0.053	0.050	0.046	0.040	0.046	0.040	0.048	0.049	0.005	0.005	0.009	0.013	0.017	0.011	0.015	0.003	0.003
31	Puducherry	0.081	0.077	0.076	0.067	0.054	0.079	0.076	0.083	0.085	0.101	0.092	0.111	0.116	0.129	0.140	0.126	0.131	0.129

Source: State Finances- A Study of Budgets of 2025-26 , RBI

GSDP- Ministry of Statistics & Programme Implementation, Government of India

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

Table B-3
ELASTICITY OF TAX EFFORT - ALL STATES

Sl.No	States	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 RE
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Andhra Pradesh	-2.40	-0.41	0.86	1.22	0.99	-0.39	-0.06	1.48	0.65	1.18	0.86
2	Arunachal Pradesh	0.27	5.30	4.51	11.34	-2.11	-0.19	26.47	2.31	4.46	3.46	0.38
3	Assam	0.65	0.42	1.86	1.99	0.68	0.05	-1.48	0.70	1.36	0.77	1.81
4	Bihar	0.49	2.93	-0.49	2.20	0.32	-0.23	-0.20	1.07	1.53	0.64	0.94
5	Chhattisgarh	1.57	5.14	0.69	1.93	-0.03	0.21	4.05	1.03	2.11	1.48	1.80
6	Goa	0.25	0.12	0.51	1.81	-0.67	-1.00	4.19	4.06	2.09	1.09	
7	Gujarat	0.64	0.19	0.21	0.97	0.72	-0.21	-114.00	2.17	2.12	0.59	
8	Haryana	0.95	0.88	0.73	1.61	0.25	0.03	1.18	1.33	1.73	1.29	1.09
9	Himachal Pradesh	1.78	1.17	0.43	0.75	0.18	-0.10	-0.95	1.71	0.76	1.20	1.48
10	Jammu & Kashmir	0.58	0.73	1.07	3.19	-0.48	-3.68	-11.35	2.68	0.52	0.90	4.41
11	Jharkhand	0.63	-1.70	1.01	0.64	0.14	15.31	-0.12	0.93	1.86	0.92	1.91
12	Karnataka	1.14	0.51	0.61	0.92	0.70	0.54	-8.89	1.10	1.18	1.35	0.81
13	Kerala	0.97	1.09	0.64	1.32	0.47	-0.62	0.82	1.10	1.92	0.34	0.97
14	Madhya Pradesh	0.98	0.75	0.46	1.10	0.31	0.60	-1.71	1.30	0.93	2.38	0.56
15	Maharashtra	0.83	0.86	0.62	3.97	1.40	0.07	4.36	1.61	1.62	0.79	1.81
16	Manipur	0.73	0.91	0.67	4.60	-0.92	0.53	-5.35	1.54	1.43	-2.65	
17	Meghalaya	-0.77	1.42	1.30	8.04	0.02	0.01	-2.40	0.55	0.92	1.50	2.08
18	Mizoram	0.47	2.72	1.72	5.19	-1.03	-0.41	1.11	2.88	2.24	0.78	
19	Nagaland	1.55	1.56	1.64	7.08	-0.70	0.32	-6.56	3.79	1.18	0.75	
20	Odisha	3.25	4.13	0.07	2.72	-0.01	0.55	-9.98	0.62	11.22	1.36	0.79
21	Punjab	0.98	0.42	0.41	1.35	0.12	-1.33	-0.17	1.67	1.25	0.99	2.48
22	Rajasthan	1.34	0.97	0.33	2.33	0.75	0.18	2.31	1.33	1.28	0.63	2.29
23	Sikkim	0.05	0.46	0.98	1.70	0.13	0.22	-0.26	2.19	1.54	1.20	
24	Tamil Nadu	0.58	0.22	0.62	0.98	0.88	0.19	-0.57	0.98	1.60	0.80	0.97
25	Telangana		2.50	1.47	1.48	0.81	0.36	0.80	1.86	1.04	0.38	1.31
26	Tripura	0.66	0.61	0.69	2.85	0.01	1.51	0.76	0.76	0.83	0.92	1.15
27	Uttarakhand	1.47	1.24	1.52	-0.01	3.23	-1.91	-0.50	1.47	1.46	0.95	1.21
28	Uttar Pradesh	1.57	0.68	0.44	2.52	1.31	0.00	0.45	1.08	1.46	0.68	0.65
29	West Bengal	1.81	0.68	0.75	2.21	0.56	-0.28	0.15	1.02	1.38	0.85	1.11
30	Delhi	0.25	1.17	0.26	1.49	0.30	-0.02	2.54	2.09	1.25	1.10	1.11
31	Puducherry	2.51	0.65	0.55	0.34	0.88	-0.60	7.00	4.93	15.04	-0.78	0.99

Note.- Elasticity of tax effort - The rate of increase in tax receipts if the rate of increase in State income is 1 or Unity ie.

$(T_i - T_o)Y_o / (Y_i - Y_o)T_o$, where,

T_o - State Own's Tax receipts in the first year of the period,

T_i - State Own's Tax receipts in the last year of the period,

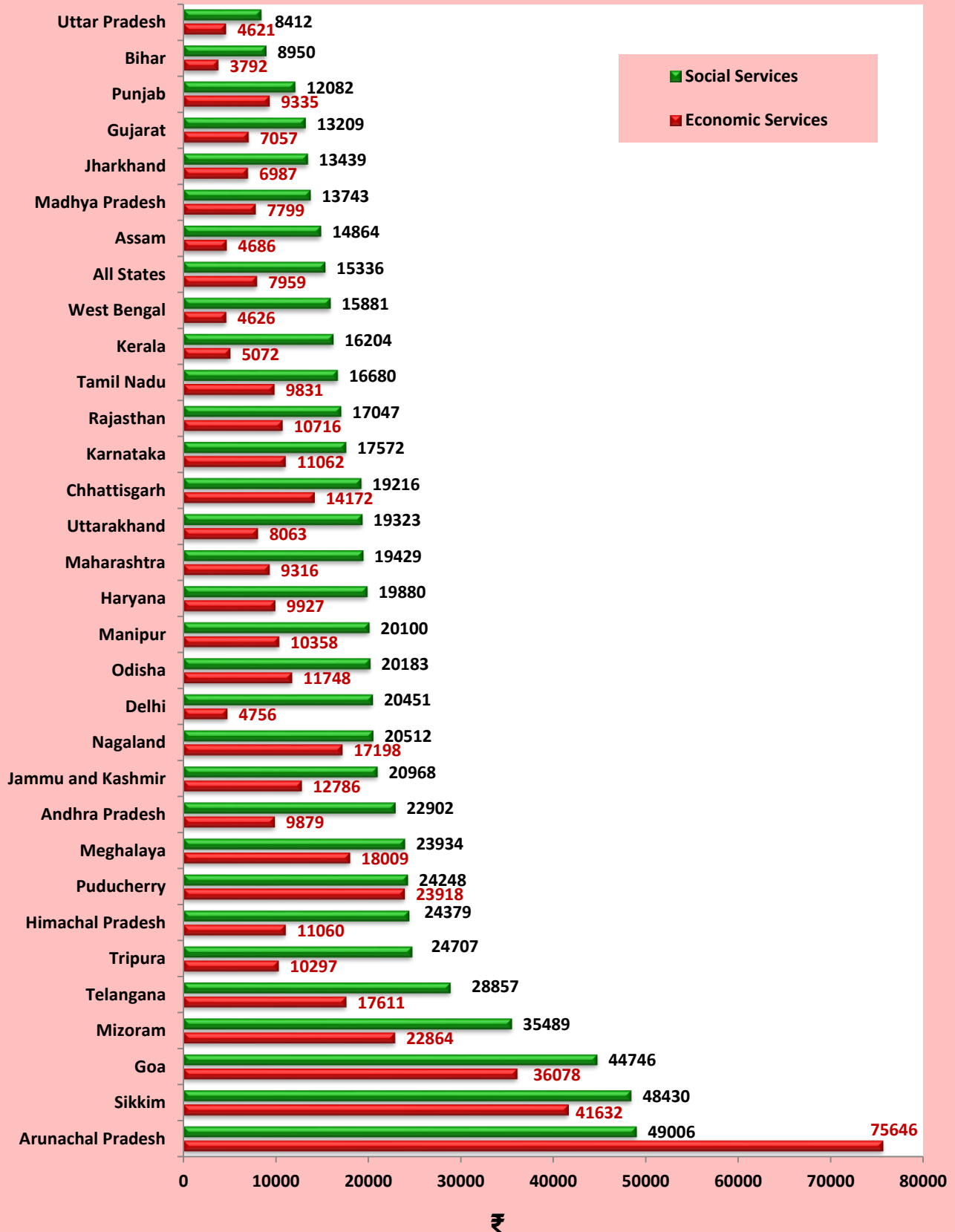
Y_o - State income (in current prices) of the first year of the period &

Y_i - State income (in current prices) of the last year of the period.

Sources: State Finances- A Study of Budgets of 2025-26 RBI, State Domestic Product and other aggregates, 2011-2012 series By MoSPI

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

Per Capita Expenditure on Social and Economic Services (2025-26 B.E)



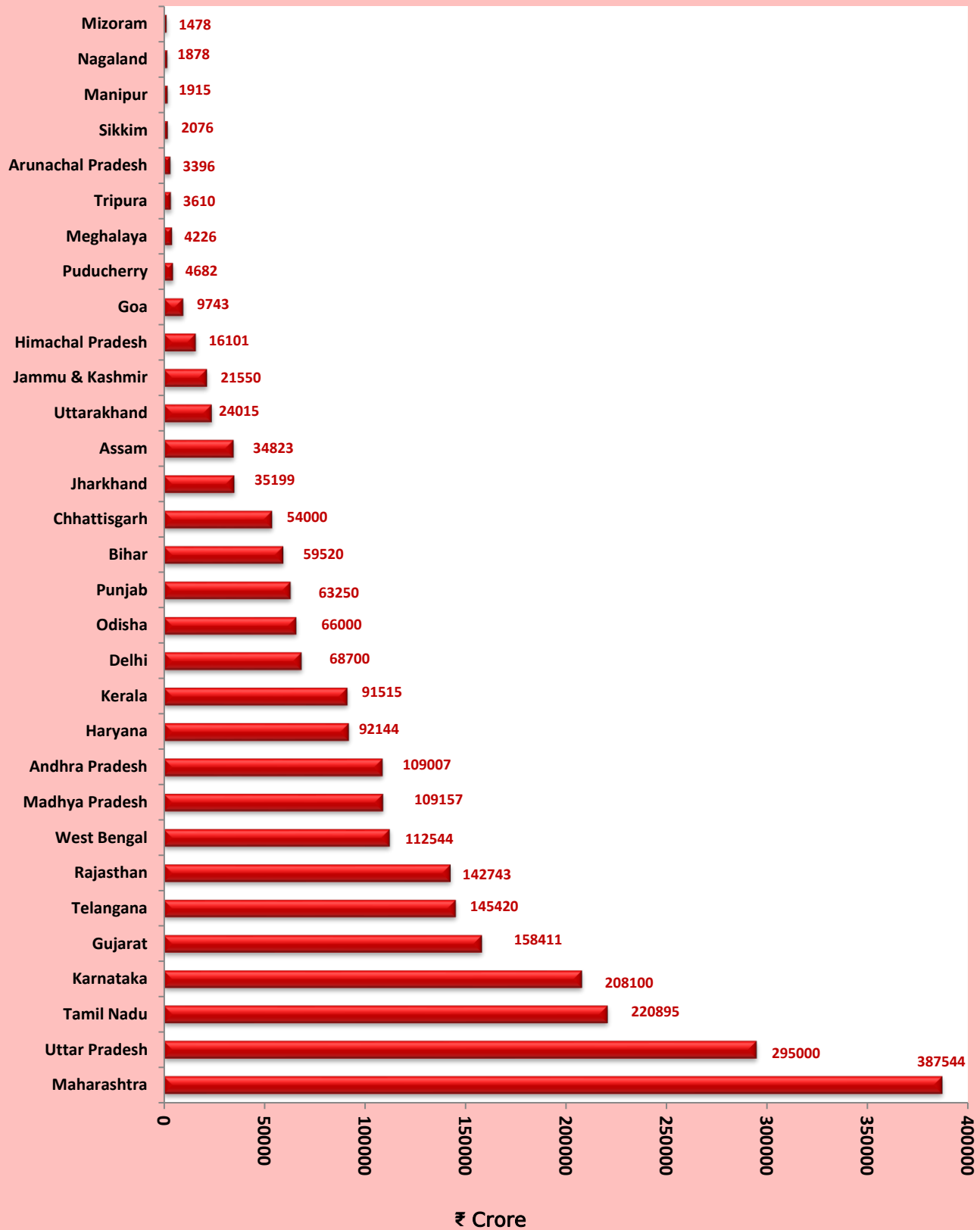
Refer Table B-4

Table B-4
PER CAPITA EXPENDITURE ON SOCIAL AND ECONOMIC SERVICES (ON REVENUE ACCOUNT)

Sl No	States	Accounts										2024-25 R.E		2025-26 B.E	
		2019-20		2020-21		2021-22		2022-23		2023-24		Social development services	Economic Services	Social development services	Economic Services
		Social development services	Economic Services	Social development services	Economic Services	Social development services	Economic Services	Social development services	Economic Services	Social development services	Economic Services				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Andhra Pradesh	13041	4622	12568	7176	13118	6398	16680	9265	18284	8883	20117	8704	22902	9879
2	Arunachal Pradesh	28299	27470	28700	29700	37574	34264	37753	41143	42272	52324	52487	70483	49006	75646
3	Assam	8474	4094	8369	3530	9469	3622	14671	4215	12183	3416	14739	5318	14864	4686
4	Bihar	4630	2223	5260	2427	6184	2776	7072	3170	6566	3792	11008	4531	8950	3792
5	Chhattisgarh	9279	9264	8611	8333	9481	8327	10664	9887	13059	15835	17855	14320	19216	14172
6	Goa	27959	21622	29528	22386	35655	23762	34044	26289	38901	31080	45350	35375	44746	36078
7	Gujarat	8714	4727	8832	5435	9780	5063	10634	6040	11004	6061	12445	6374	13209	7057
8	Haryana	11763	6710	12437	6551	13882	6631	14635	6921	14492	7951	16795	9025	19880	9927
9	Himachal Pradesh	16503	8682	17482	9837	18775	11367	23427	12444	23196	11064	25641	13548	24379	11060
10	Jammu and Kashmir	13262	9026	14635	5743	15612	6486	17019	6555	16568	8885	20401	12637	20968	12786
11	Jharkhand	5734	4356	6154	4221	6405	4311	7093	4050	7274	5670	10808	6647	13439	6987
12	Karnataka	10087	8000	9307	8086	11939	9027	12043	8488	13846	9892	16903	10450	17572	11062
13	Kerala	9692	2593	12698	5314	14285	4428	14109	3446	12300	3191	14539	3357	16204	5072
14	Madhya Pradesh	7810	4924	8247	5060	8477	6251	9595	6444	10742	6605	12598	7510	13743	7799
15	Maharashtra	10065	4588	9897	5218	11453	4778	13024	6444	14972	6596	19918	8662	19429	9316
16	Manipur	9400	7483	10620	10917	11238	8324	13799	8592	12730	6224	20597	13266	20100	10358
17	Meghalaya	11552	6741	13350	9677	15982	11896	16914	12541	18005	15102	22144	17881	23934	18009
18	Mizoram	28463	24327	26394	17492	27447	17092	29941	21086	34001	19064	42800	25341	35489	22864
19	Nagaland	14093	14782	14457	12960	15411	12296	16928	12849	19337	14704	20311	15698	20512	17198
20	Odisha	9670	5685	8798	5691	10354	6082	11416	6437	13689	9174	19939	10431	20183	11748
21	Punjab	6525	4873	7201	5132	8350	6659	9448	8841	10401	8146	11593	10587	12082	9335
22	Rajasthan	8842	6728	9455	5641	10728	7484	11250	8039	12574	7735	15623	9333	17047	10716
23	Sikkim	33941	21502	36281	21319	36496	22603	41193	25403	41937	28349	49762	38212	48430	41632
24	Tamil Nadu	9776	5629	11809	6813	11616	7971	11610	9392	13173	9312	15020	9677	16680	9831
25	Telangana	12314	7126	12916	9429	14097	10388	15186	12087	15387	14245	21197	18654	28857	17611
26	Tripura	13723	4886	14646	5746	16406	6293	18783	6653	18340	6698	21739	9768	24707	10297
27	Uttarakhand	11303	4223	13098	4943	13662	5393	15763	5806	16889	6432	19715	7497	19323	8063
28	Uttar Pradesh	4616	2792	4814	2437	5240	2883	5955	3359	6406	4254	7177	4553	8412	4621
29	West Bengal	7542	2797	8086	2865	10443	2939	11721	2800	10398	3828	13883	4029	15881	4626
30	Delhi	11177	3296	11238	4216	12782	4535	12963	4495	13194	4575	14312	4335	20451	4756
31	Puducherry	16223	13849	15941	15471	17575	20366	21013	16636	23169	19112	26283	23027	24248	23918
	All States	8302	4668	8675	4946	9732	5353	10816	6022	11401	6711	14264	7654	15336	7959

Source: State Finances- A Study of Budgets of 2025-26 , RBI

States' Own Tax Revenue (2025-26 B.E).



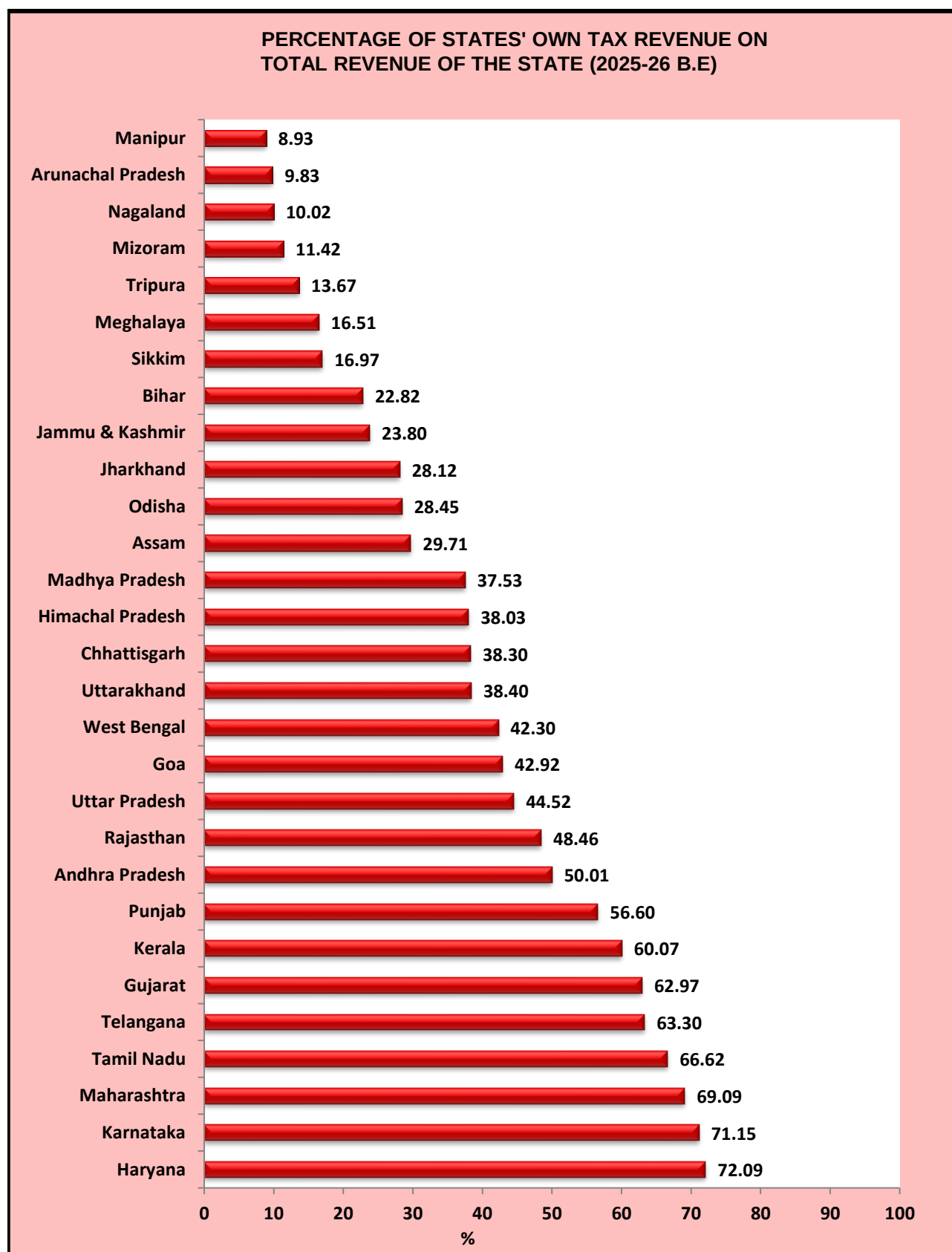
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Table B-5

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

Sl No	States	2020-21 Accounts			2021-22 Accounts			2022-23 Accounts			2023-24 Accounts			2024-25 R.E			2025-26 B.E		
		States' own tax revenue	Total revenue of the State	%	States' own tax revenue	Total revenue of the State	%	States' own tax revenue	Total revenue of the State	%	States' own tax revenue	Total revenue of the State	%	States' own tax revenue	Total revenue of the State	%	States' own tax revenue	Total revenue of the State	%
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	Andhra Pradesh	57409	117136	49	70979	150552	47.1	78026	157768	49.5	85922	173767	49.4	94967	176031	53.9	109007	217977	50.0
2	Arunachal Pradesh	1437	17124	8.4	1640	21232	7.7	2237	23788	9.4	2798	27441	10.2	2953	33546	8.8	3396	34544	9.8
3	Assam	17134	65896	26.0	19533	81589	23.9	24502	89742	27.3	28178	91534	30.8	34148	112205	30.4	34823	117226	29.7
4	Bihar	30342	128168	23.7	34855	158797	21.9	44018	172688	25.5	48361	193347	25.0	54300	244443	22.2	59520	260831	22.8
5	Chhattisgarh	22889	63176	36.2	27084	79652	34.0	33122	93877	35.3	38786	103508	37.5	46200	121200	38.1	54000	141000	38.3
6	Goa	4241	11405	37.2	5805	14286	40.6	7825	17282	45.3	8726	18286	47.7	9277	21281	43.6	9743	22703	42.9
7	Gujarat	70266	128156	54.8	97678	166830	58.5	124810	199408	62.6	134214	222763	60.2	147626	251551	63.8	158411	251533	63.0
8	Haryana	41914	67561	62.0	53377	78092	68.4	62961	89195	70.6	72511	101315	71.6	81944	112624	72.8	92144	127817	72.1
9	Himachal Pradesh	8083	33438	24.2	9715	37309	26.0	10595	38090	27.8	11835	39173	30.2	13526	43704	30.9	16101	42343	38.0
10	Jammu & Kashmir	8877	52495	16.9	11707	59239	19.8	12335	68976	17.9	13903	70108	19.8	20855	88505	23.6	21550	90529	23.8
11	Jharkhand	16880	56150	30.1	21290	69722	30.5	25118	80245	31.3	28005	87929	31.8	33827	110358	30.7	35199	125133	28.1
12	Karnataka	97053	156716	61.9	120739	195762	61.7	143702	229080	62.7	163505	233343	70.1	180368	257801	70.0	208100	292477	71.2
13	Kerala	47661	97617	48.8	58341	116640	50.0	71968	132725	54.2	74329	124486	59.7	81627	132930	61.4	91515	152352	60.1
14	Madhya Pradesh	54459	146377	37.2	66237	185876	35.6	72611	203986	35.6	90724	234026	38.8	96116	262009	36.7	109157	290879	37.5
15	Maharashtra	164255	269468	61.0	220927	353312	66.3	277486	405678	68.4	302343	430596	70.2	367338	556463	68.5	387544	560964	69.1
16	Manipur	1297	12983	10.0	1655	14091	11.7	1879	15893	11.8	1253	14706	8.4	1869	24374	7.7	1915	21439	8.9
17	Meghalaya	2073	10683	19.4	2300	14274	16.1	2651	14820	17.9	3217	17978	17.9	4041	24029	16.8	4226	25591	16.5
18	Mizoram	648	7741	8.4	854	9160	9.3	1102	10282	10.7	1196	11414	10.5	1336	13231	10.1	1478	12948	11.4
19	Nagaland	1025	11427	9.0	1306	13451	9.7	1462	14099	10.4	1598	16155	9.9	1791	17247	10.4	1878	18744	10.0
20	Odisha	34258	104387	32.8	40748	153059	26.6	46554	150462	30.9	54427	179593	30.3	60000	214000	28.0	66000	232000	28.4
21	Punjab	30053	69048	43.5	37327	78168	47.8	42243	87616	48.2	47252	89192	53.0	57919	103720	55.8	63250	111740	56.6
22	Rajasthan	60283	134308	44.9	74808	183920	40.7	87346	194988	44.8	94086	203276	46.3	120478	262618	45.9	142743	294536	48.5
23	Sikkim	967	5608	17.2	1254	7081	17.7	1497	8104	18.5	1748	8351	20.9	1987	11038	18.0	2076	12231	17.0
24	Tamil Nadu	106153	174076	61.0	122866	207492	59.2	150233	243749	61.6	167278	264597	63.2	192752	293906	65.6	220895	331569	66.6
25	Telangana	66650	100914	66.0	91271	127469	71.6	106949	159350	67.1	111798	169293	66.0	129407	202108	64.0	145420	229721	63.3
26	Tripura	2077	13292	15.6	2343	17614	13.3	2597	18309	14.2	2913	20538	14.2	3348	24514	13.7	3610	26416	13.7
27	Uttarakhand	11938	38204	31.2	14176	43057	32.9	17103	49083	34.8	19245	50615	38.0	22134	59236	37.4	24015	62541	38.4
28	Uttar Pradesh	119897	296176	40.5	147368	371011	39.7	174087	417241	41.7	193129	465801	41.5	208955	547607	38.2	295000	662691	44.5
29	West Bengal	60287	148394	40.6	71082	178159	39.9	83609	195544	42.8	89986	200268	44.9	99863	227591	43.9	112544	266060	42.3
30	Delhi	29425	41864	70.3	40019	49313	81.2	47363	62703	75.5	53681	56798	94.5	59200	63019	93.9	68700	81546	84.2
31	Puducherry	1948	6632	29.4	3236	8955	36.1	4297	9635	44.6	3908	10042	38.9	4452	11169	39.9	4682	11499	40.7
All States		1171878	2586622	45.3	1472520	3225165	45.7	1762276	3654408	48.2	1950836	3930240	49.6	2234604	4584019	48.7	2548641	5129620	49.7

Source: State Finances- A Study of Budgets of 2025-26 , RBI



Refer Table B-5

Table B-6 STATES' TOTAL REVENUE AND GSDP RATIO																₹ in crore	
Sl. No	States	2018-19 Accounts		2019-20 Accounts		2020-21 Accounts		2021-22 Accounts		2022-23 Accounts		2023-24 Accounts		2024-25 RE			
		States' Total Revenue	% of Total Rev to GSDP	States' Total Revenue	% of Total Rev to GSDP	States' Total Revenue	% of Total Rev to GSDP	States' Total Revenue	% of Total Rev to GSDP	States' Total Revenue	% of Total Rev to GSDP	States' Total Revenue	% of Total Rev to GSDP	States' Total Revenue	% of Total Rev to GSDP		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
1	Andhra Pradesh	114671	13.12	111034	11.99	117136	11.97	150552	13.11	157768	12.10	173767	12.22	176031	11.05		
2	Arunachal Pradesh	16196	63.93	14889	49.59	17124	56.10	21232	64.92	23788	67.76	27441	71.15	33546	75.85		
3	Assam	63479	20.52	64495	18.59	65896	19.39	81589	19.86	89742	18.74	91534	16.08	112205	17.43		
4	Bihar	131793	24.96	124233	21.35	128168	22.57	158797	24.53	172688	23.14	193347	22.04	244443	24.64		
5	Chhattisgarh	65095	19.90	63869	18.53	63176	17.93	79652	19.40	93877	20.21	103508	20.21	121200	21.34		
6	Goa	11438	15.92	11357	15.14	11405	15.38	14286	17.59	17282	19.39	18286	17.16	21281			
7	Gujarat	136002	9.11	142844	8.83	128156	7.93	166830	8.68	199408	9.05	222763	9.05	231531			
8	Haryana	65885	9.43	67858	9.19	67561	9.27	78092	8.99	89195	9.06	101315	9.33	112624	9.28		
9	Himachal Pradesh	30950	20.86	30738	19.31	33438	22.06	37309	21.67	38090	19.87	39173	18.46	43704	18.86		
10	Jammu and Kashmir	51231	32.05	52609	32.06	52495	31.29	59239	31.42	68976	31.32	70108	29.70	88505	33.72		
11	Jharkhand	56152	18.37	58417	18.83	56150	18.93	69722	18.54	80245	19.23	87929	18.88	110338	21.37		
12	Karnataka	164979	11.15	175443	10.86	156716	9.55	195762	9.90	229080	10.09	233343	9.12	257801	8.94		
13	Kerala	92854	11.78	90225	11.10	97617	12.65	116640	12.62	132725	12.97	124486	10.96	132930	10.65		
14	Madhya Pradesh	150392	18.12	147643	15.91	146377	15.46	185876	17.01	203986	16.37	234026	17.29	262009	17.43		
15	Maharashtra	278996	11.03	283190	10.66	269468	10.32	333312	10.60	405678	11.13	430596	10.62	536463	11.84		
16	Manipur	10562	38.56	10684	35.84	12983	43.60	14091	40.23	15893	39.49	14706	33.87	24374			
17	Meghalaya	9719	30.20	9414	27.07	10683	31.63	14274	35.49	14820	31.84	17978	33.78	24029	40.30		
18	Mizoram	9039	41.25	9658	38.65	7741	32.36	9160	34.31	10282	33.50	11414	34.30	13231			
19	Nagaland	11437	43.12	11423	38.44	11427	38.31	13451	41.69	14099	37.95	16155	40.58	17247			
20	Odisha	99546	19.96	101568	18.90	104387	19.32	153059	21.96	150462	19.81	179593	22.48	214000	24.04		
21	Punjab	62269	12.15	61575	11.47	69048	12.77	78168	12.45	87616	12.86	89192	11.56	103720	12.37		
22	Rajasthan	137873	15.13	140114	14.01	134308	13.19	183920	15.39	194988	14.36	203276	13.36	262618	15.41		
23	Sikkim	5920	20.84	4841	15.40	5608	16.98	7081	18.81	8104	18.99	8351	17.07	11038			
24	Tamil Nadu	173741	10.66	174526	10.01	174076	9.74	207492	10.01	243749	10.18	264597	9.84	293906	9.42		
25	Telangana	101420	11.83	102544	10.79	100914	10.70	127469	11.34	159350	12.15	169293	11.58	202108	12.32		
26	Tripura	12031	24.15	11002	20.32	13292	24.84	17614	28.27	18309	25.31	20538	25.86	24514	27.33		
27	Uttarakhand	31216	13.55	30723	12.84	38204	16.93	43057	16.12	49083	16.16	50615	15.20	59236	15.66		
28	Uttar Pradesh	329978	20.86	366393	21.55	296176	18.06	371011	18.73	417241	18.27	465801	17.62	547607	18.39		
29	West Bengal	145975	13.25	142914	12.12	148394	13.00	178159	13.40	195544	12.77	200268	12.13	227591	12.54		
30	Delhi	43113	5.84	47136	5.94	41864	5.62	49313	5.60	62703	6.18	56798	5.10	63019	5.19		
31	Puducherry	6400	18.73	6781	18.33	6632	18.33	8955	21.89	9635	21.56	10042	21.39	11169	21.41		
All States		2620353	13.90	2670138	13.20	2586622	12.87	3225165	13.52	3654408	13.40	3930240	12.92	4584019			

Source: State Finances- A Study of Budgets of 2025-26, RBI, Ministry of Statistics & Programme Implementation, Government of India(2011-12 Base Year)

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

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

Sl. No	States	Accounts											2024-25 R.E	2025-26 B.E	% increase in 2025-26 B.E over 2011-12 Accounts	% of SOTR to All States' SOTR for 2023-24
		2011-12	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
1	Andhra Pradesh	53283	39907	44181	52414	58677	57601	57409	70979	78026	85922	94967	109007	105	4.40	
2	Arunachal Pradesh	317	535	709	1747	1274	1229	1437	1640	2237	2798	2953	3396	971	0.14	
3	Assam	7638	10107	12080	15467	16422	16529	17134	19533	24502	28178	34148	34823	356	1.44	
4	Bihar	12612	25449	23742	29708	30858	30144	30342	34855	44018	48361	54300	59520	372	2.48	
5	Chhattisgarh	10712	17075	18945	21989	21889	22118	22889	27084	33122	38786	46200	54000	404	1.99	
6	Goa	2551	3975	4261	4988	4871	4701	4241	5805	7825	8726	9277	9743	282	0.45	
7	Gujarat	44252	62649	64443	73646	80565	79008	70266	97678	124810	134214	147626	158411	258	6.88	
8	Haryana	20399	30929	34026	41836	42744	42825	41914	53377	62961	72511	81944	92144	352	3.72	
9	Himachal Pradesh	4107	6696	7039	7593	7680	7624	8083	9715	10595	11835	13526	16101	292	0.61	
10	Jammu and Kashmir	4745	7326	7819	10797	10104	9467	8877	11707	12335	13903	20855	21550	354	0.71	
11	Jharkhand	6953	11479	13299	14488	14752	16771	16880	21290	25118	28005	33827	35199	406	1.44	
12	Karnataka	46475	75550	82956	90335	97537	102363	97053	120739	143702	163505	180368	208100	348	8.38	
13	Kerala	25718	38995	42176	48160	51019	50323	47661	58341	71968	74329	81627	91515	256	3.81	
14	Madhya Pradesh	26973	40214	44194	49943	52125	55824	54459	66237	72611	90724	96116	109157	305	4.65	
15	Maharashtra	87608	126608	136592	171686	188341	188945	164255	220927	277486	302343	367338	387544	342	15.50	
16	Manipur	368	552	587	1210	1150	1204	1297	1655	1879	1233	1869	1915	421	0.06	
17	Meghalaya	697	1057	1186	1887	1890	1891	2073	2300	2651	3217	4041	4226	506	0.16	
18	Mizoram	178	358	442	859	796	731	648	854	1102	1196	1336	1478	730	0.06	
19	Nagaland	303	427	511	977	921	960	1025	1306	1462	1598	1791	1878	520	0.08	
20	Odisha	13442	22527	22852	31070	31015	32315	34258	40748	46554	54427	60000	66000	391	2.79	
21	Punjab	18841	26690	27747	31496	31811	29995	30053	37327	42243	47252	57919	63250	236	2.42	
22	Rajasthan	25377	42713	44372	54342	58205	59245	60283	74808	87346	94086	120478	142743	462	4.82	
23	Sikkim	293	567	653	938	948	970	967	1254	1497	1748	1987	2076	609	0.09	
24	Tamil Nadu	59517	80476	85941	96472	106138	107462	106153	122866	150223	167278	192752	220895	271	8.57	
25	Telangana	39975	59975	48408	58177	65040	67597	66650	91271	106949	111798	129407	145420		5.73	
26	Tripura	858	1332	1422	1859	1862	2102	2077	2343	2597	2913	3348	3610	321	0.15	
27	Uttarakhand	5615	9378	10897	10880	12346	11513	11938	14176	17103	19245	22134	24015	328	0.99	
28	Uttar Pradesh	52613	81106	85966	109605	122816	122826	119897	147368	174087	193129	208955	295000	461	9.90	
29	West Bengal	24938	42492	45466	57701	61831	60669	60287	71082	83609	89986	99863	112544	351	4.61	
30	Delhi	19971	30225	31140	35717	36625	36566	29425	40019	47363	53681	59200	68700	244	2.75	
31	Puducherry	1587	2260	2401	2473	2597	2475	1948	3236	4297	3908	4452	4682	195	0.20	
	All States	578941	879630	946452	1130460	1214845	1223993	1171878	1472520	1762276	1950836	2234604	2548641	340	100.00	

Source: State Finances- A Study of Budgets of 2025-26 , RBI

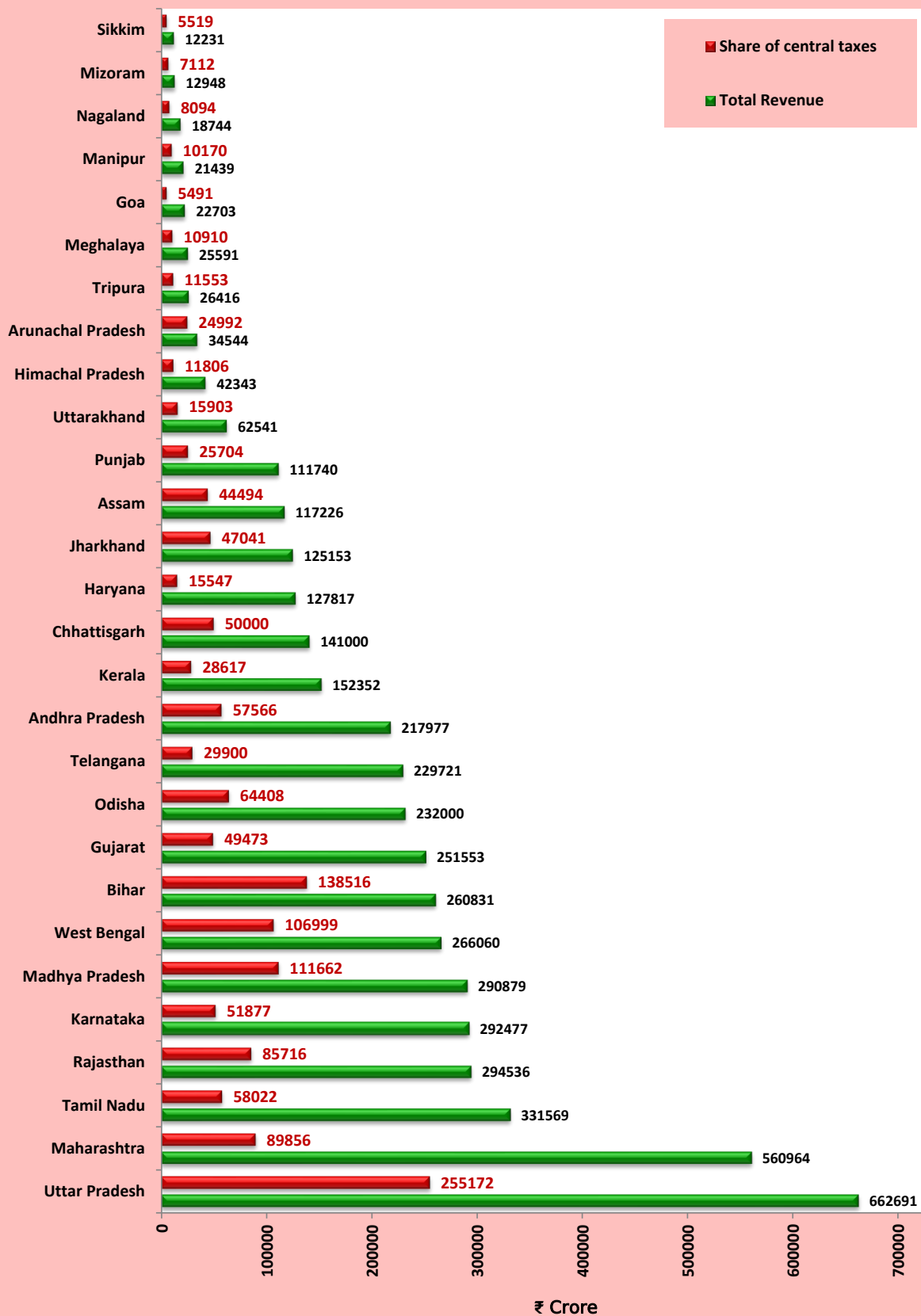
Table B-8
SHARE OF CENTRAL TAXES TO TOTAL REVENUE OF THE STATES

₹ Crore

Sl.No	States	2019-20 Accounts			2020-21 Accounts			2021-22 Accounts			2022-23 Accounts			2023-24 Accounts			2024-25 R.E.			2025-26 B.E.		
		Share in central tax	Total Revenue	%	Share in central tax	Total Revenue	%	Share in central tax	Total Revenue	%	Share in central tax	Total Revenue	%	Share in central tax	Total Revenue	%	Share in central tax	Total Revenue	%	Share in central tax	Total Revenue	%
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
1	Andhra Pradesh	28242	111034	25	24461	117136	21	35386	150552	24	38177	157768	24	45711	173767	26	52080	176031	30	57566	217977	26
2	Arunachal Pradesh	8988	14889	60	10466	17124	61	14644	21232	69	16689	23788	70	19845	27441	72	22611	33546	67	24992	34544	72
3	Assam	21721	64495	34	18629	65896	28	28151	81589	35	29694	89742	33	35331	91534	39	40254	112205	36	44494	117226	38
4	Bihar	63421	124233	51	59861	128168	47	91353	158797	58	95510	172688	55	113604	193347	59	129435	244443	53	138516	260831	53
5	Chhattisgarh	20206	63869	32	20338	63176	32	28571	79652	36	32358	93877	34	38482	103508	37	44000	121200	36	50000	141000	35
6	Goa	2589	11357	23	2297	11405	20	3357	14286	23	3665	17282	21	4360	18286	24	4967	21281	23	5491	22703	24
7	Gujarat	20232	142844	14	20219	128156	16	31106	166830	19	33034	199408	17	39284	222763	18	44758	231531	19	49473	251553	20
8	Haryana	7112	67858	10	6438	67561	10	9722	78092	12	10378	89195	12	12345	101315	12	14066	112624	12	15547	127817	12
9	Himachal Pradesh	4678	30738	15	4754	33438	14	7349	37309	20	7884	38090	21	9375	39173	24	10681	43704	24	11806	42343	28
10	Jharkhand	20593	58417	35	19712	56150	35	27735	69722	40	31404	80245	39	37352	87929	42	42558	110338	39	47041	125153	38
11	Karnataka	30919	175443	18	21694	156716	14	33284	195762	17	34596	229080	15	41193	233343	18	46933	257801	18	51877	292477	18
12	Kerala	16401	90225	18	11560	97617	12	17820	116640	15	18261	132725	14	21743	124486	17	25550	132930	19	28617	152552	19
13	Madhya Pradesh	49518	147643	34	46914	146377	32	69542	185876	37	74543	203986	37	88665	234026	38	101020	262009	39	111662	290879	38
14	Maharashtra	36222	283190	13	36504	269468	14	54318	333312	16	60001	405678	15	71350	430596	17	81293	536463	15	89856	560964	16
15	Manipur	4045	10684	38	4269	12983	33	6003	14091	43	6784	15893	43	8077	14706	55	9199	24374	38	10170	21439	47
16	Meghalaya	4212	9414	45	4552	10683	43	6581	14274	46	7286	14820	49	8663	17978	48	9870	24029	41	10910	25591	43
17	Mizoram	3018	9658	31	3011	7741	39	4223	9160	46	4745	10282	46	5647	11414	49	6371	13231	48	7112	12948	55
18	Nagaland	3265	11423	29	3407	11427	30	4871	13451	36	5400	14099	38	6427	16155	40	7322	17247	42	8094	18744	43
19	Odisha	30453	101568	30	27543	104387	26	38145	153059	25	42989	150462	29	51144	179593	28	58270	214000	27	64408	232000	28
20	Punjab	10346	61575	17	10638	69048	15	15289	78168	20	17164	87616	20	20410	89192	23	23254	103720	22	25704	111740	23
21	Rajasthan	36049	140114	26	35576	134308	26	54031	183920	29	57231	194988	29	68063	203276	33	77548	262618	30	85716	294536	29
22	Sikkim	2296	4841	47	2302	5608	41	3288	7081	46	3865	8104	48	4285	8351	51	5051	11038	46	5519	12231	45
23	Tamil Nadu	26392	174526	15	24925	174076	14	37459	207492	18	38731	243749	16	46072	264597	17	52492	293906	18	58022	331569	17
24	Telangana	15988	102544	16	12692	100914	13	18721	127469	15	19668	159350	12	23742	169293	14	27050	202108	13	29900	229721	13
25	Tripura	4212	11002	38	4474	13292	34	6351	17614	36	7127	18309	39	8371	20538	41	10648	24514	43	11553	26416	44
26	Uttarakhand	6902	30723	22	6569	38204	17	9906	43057	23	10617	49083	22	12628	50615	25	14387	59236	24	15903	62541	25
27	Uttar Pradesh	117818	366393	32	106687	296176	36	160358	371011	43	169745	417241	41	202620	465801	43	230855	547607	42	255172	662691	39
28	West Bengal	48048	142914	34	44737	148394	30	65541	178159	37	71435	195544	37	84972	200268	42	96010	227591	42	106999	266060	40

Source: State Finances- A Study of Budgets of 2025-26, RBI

Share of Central Taxes to Total Revenue 2025-26 B.E.



Refer Table B-8

Table B-9
STATE TAXES-PROPENSITY TO TAX AVERAGE AND
MARGINAL PROPENSITY TO TAX-ALL STATES

Sl.No.	States	2018-19		2019-20		2020-21		2021-22		2022-23		2023-24		2024-25 RE	
		A.P.	M.P.	A.P.	M.P.	A.P.	M.P.	A.P.	M.P.	A.P.	M.P.	A.P.	M.P.	A.P.	M.P.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Andhra Pradesh	0.11	0.15	0.10	-0.13	0.09	-0.09	0.11	0.18	0.10	0.06	0.10	0.15	0.10	0.10
2	Arunachal Pradesh	0.50	0.55	0.37	-0.30	0.43	9.56	0.55	2.59	0.60	1.10	0.66	1.61	0.65	0.59
3	Assam	0.15	0.25	0.12	-0.08	0.12	0.32	0.13	0.20	0.15	0.10	0.12	0.11	0.13	0.18
4	Bihar	0.21	0.28	0.18	-0.19	0.18	0.20	0.21	0.50	0.20	0.13	0.20	0.21	0.20	0.21
5	Chhattisgarh	0.15	0.10	0.14	-0.18	0.14	0.34	0.15	0.22	0.16	0.25	0.17	0.25	0.18	0.27
6	Goa	0.12	0.21	0.11	-0.20	0.10	0.48	0.13	0.44	0.14	0.19	0.14	0.18		
7	Gujarat	0.08	0.07	0.07	-0.04	0.06	-6.28	0.08	0.15	0.08	0.13	0.08	0.06		
8	Haryana	0.08	0.05	0.08	-0.02	0.07	0.13	0.08	0.11	0.08	0.13	0.09	0.11	0.09	0.10
9	Himachal Pradesh	0.10	0.14	0.09	-0.07	0.10	-0.06	0.12	0.28	0.12	0.08	0.12	0.18	0.13	0.18
10	Jammu & Kashmir	0.18	0.15	0.12	-3.32	0.07	-9.97	0.08	0.18	0.07	0.04	0.07	0.07	0.10	0.32
11	Jharkhand	0.14	0.16	0.13	-0.52	0.14	0.05	0.14	0.16	0.15	0.23	0.15	0.19	0.16	0.24
12	Karnataka	0.10	0.10	0.09	0.00	0.08	-1.70	0.09	0.11	0.09	0.08	0.09	0.12	0.09	0.08
13	Kerala	0.10	0.08	0.09	-0.19	0.09	0.16	0.09	0.12	0.10	0.14	0.10	0.07	0.10	0.11
14	Madhya Pradesh	0.14	0.14	0.12	-0.03	0.12	-0.33	0.14	0.24	0.13	0.11	0.15	0.28	0.15	0.14
15	Maharashtra	0.10	0.17	0.10	-0.04	0.09	0.35	0.10	0.15	0.11	0.14	0.11	0.10	0.11	0.18
16	Manipur	0.23	0.62	0.19	-0.23	0.21	-0.81	0.24	0.44	0.25	0.34	0.24	0.15		
17	Meghalaya	0.23	0.38	0.20	-0.24	0.22	-0.42	0.25	0.38	0.24	0.18	0.25	0.32	0.26	0.34
18	Mizoram	0.22	0.45	0.16	-0.12	0.17	0.04	0.22	0.61	0.22	0.25	0.23	0.34		
19	Nagaland	0.20	0.37	0.16	-0.13	0.17	-0.76	0.22	0.92	0.22	0.24	0.23	0.30		
20	Odisha	0.15	0.12	0.13	-0.09	0.13	0.34	0.13	0.12	0.14	1.37	0.15	0.21	0.15	0.14
21	Punjab	0.09	0.07	0.08	-0.16	0.09	-0.06	0.10	0.17	0.10	0.12	0.10	0.11	0.11	0.22
22	Rajasthan	0.12	0.16	0.11	-0.05	0.11	0.08	0.12	0.20	0.12	0.11	0.12	0.12	0.13	0.22
23	Sikkim	0.15	0.19	0.12	-0.15	0.12	0.01	0.14	0.34	0.15	0.21	0.15	0.14		
24	Tamil Nadu	0.09	0.10	0.09	-0.02	0.08	-0.08	0.09	0.11	0.09	0.11	0.09	0.08	0.09	0.08
25	Telangana	0.11	0.10	0.10	0.00	0.09	0.28	0.11	0.18	0.11	0.10	0.10	0.06	0.11	0.13
26	Tripura	0.15	0.17	0.13	-0.09	0.14	-0.31	0.16	0.27	0.15	0.14	0.16	0.19	0.17	0.29
27	Uttarakhand	0.10	0.36	0.09	-0.25	0.09	-0.01	0.11	0.22	0.11	0.12	0.11	0.12	0.11	0.13
28	Uttar Pradesh	0.18	0.32	0.16	-0.16	0.16	0.17	0.17	0.26	0.17	0.16	0.17	0.16	0.17	0.15
29	West Bengal	0.12	0.13	0.10	-0.11	0.10	0.08	0.11	0.18	0.11	0.12	0.12	0.16	0.12	0.14
30	Delhi	0.06	0.02	0.05	0.00	0.04	0.13	0.05	0.09	0.05	0.07	0.05	0.06	0.05	0.06
31	Puducherry	0.08	0.07	0.07	-0.05	0.06	0.52	0.09	0.30	0.11	1.32	0.09	-0.09	0.09	0.09

Source:(1) Department of Economics & Statistics, Government of Kerala and Ministry of Statistics & Programme Implementation, Government of India (2011-12 Base Year)

(2) Total Tax-State finances a study of Budgets 2025-26, RBI

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 = $(T_i - T_o)/(Y_i - Y_o)$

where, T_i - Total Tax receipts on the current year

T_o - Total Tax receipts of the previous year

Y_i - NSDP (in current prices) of the current year

Y_o - NSDP (in current prices) of the previous year

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

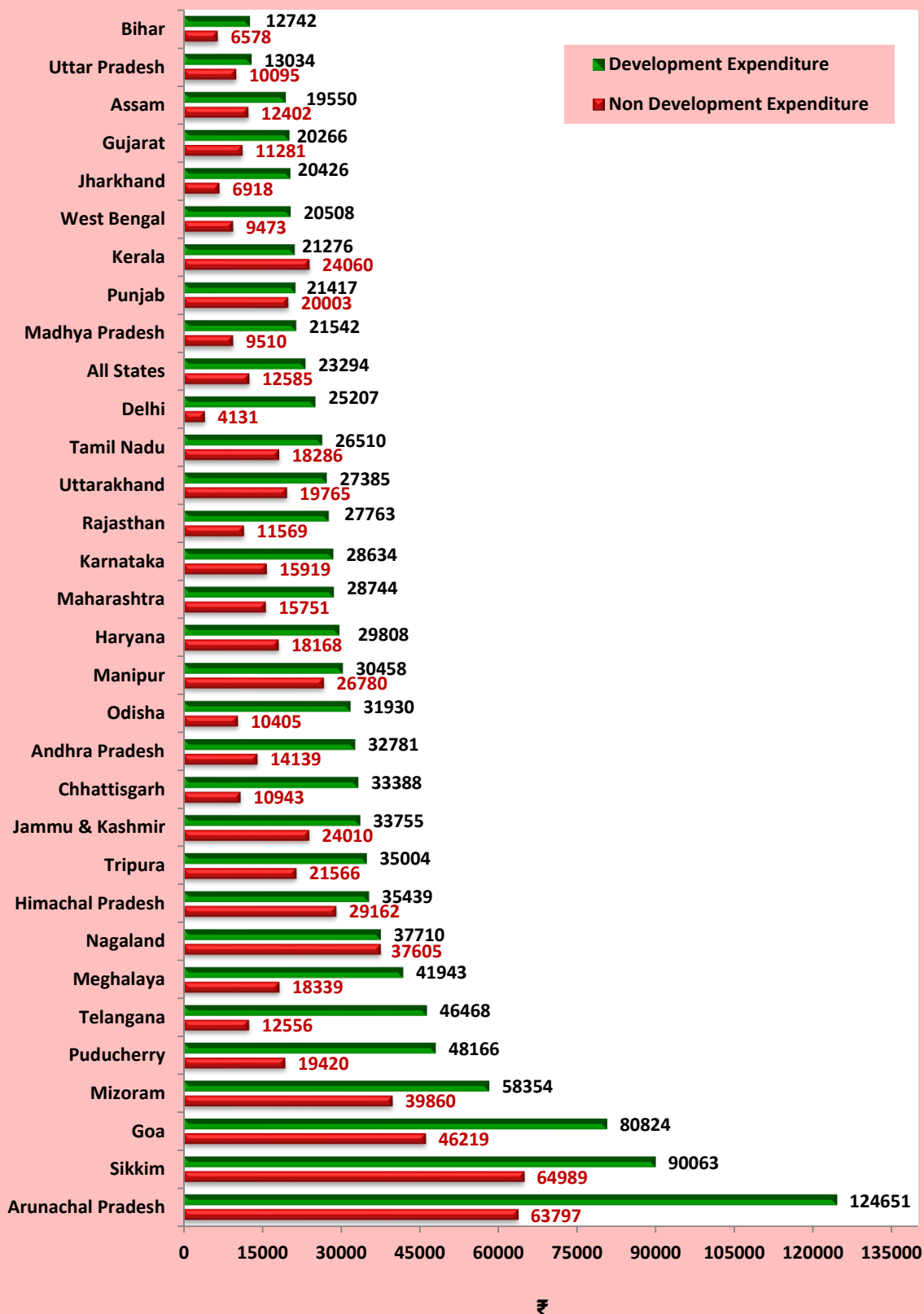
Sl No.	States	Accounts											R.E.	B.E.
		2001-02	2011-12	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
		3	4	5	6	7	8	9	10	11	12	13	14	15
1	Andhra Pradesh	2002	7132	13186	16215	15885	16893	17663	19745	19516	25945	27167	28821	32781
2	Arunachal Pradesh	6342	22637	40478	45420	50310	57798	55769	58400	71837	78896	94596	122970	124651
3	Assam	1470	4606	7316	9523	9927	10486	12568	11899	13091	18886	15599	20056	19550
4	Bihar	748	2763	4961	5619	5972	7321	6853	7688	8960	10242	10358	15538	12742
5	Chhattisgarh	1474	6278	11924	12882	15022	17020	18543	16944	17808	20551	28894	32175	33388
6	Goa	7594	26381	39014	39639	46175	47614	49581	51914	59416	60334	69981	80725	80824
7	Gujarat	3063	6298	9709	10386	11528	12664	13441	14266	14843	16674	17065	18819	20266
8	Haryana	2438	8558	14881	16882	16571	17252	18472	18988	20513	21557	22443	25820	29808
9	Himachal Pradesh	4301	11939	19020	21803	22250	24790	25185	27319	30142	35871	34260	39189	35439
10	Jammu & Kashmir	2985	10562	17811	19153	18485	25372	22288	20378	22098	23574	25453	33038	33755
11	Jharkhand	1356	3985	6967	8956	9466	8904	10090	10375	10715	11142	12944	17455	20426
12	Karnataka	2243	7255	12602	14786	15676	17805	18087	17393	20965	20531	23738	27352	28634
13	Kerala	1879	6692	11269	12846	13586	14478	12285	18011	18713	17556	15491	17895	21276
14	Madhya Pradesh	1482	4580	8789	10764	11393	11884	12734	13307	14728	16039	17347	20108	21542
15	Maharashtra	2068	7091	10248	11297	12284	13400	14653	15115	16231	19468	21568	28580	28744
16	Manipur	3247	9436	13705	14607	16677	16902	16883	21538	19562	22392	18955	33863	30458
17	Meghalaya	3158	11281	13217	18716	17703	21053	18292	23027	27878	29455	33106	40025	41943
18	Mizoram	8259	22826	31913	35724	39706	40731	52790	43886	44539	51027	53065	68140	58354
19	Nagaland	3676	20010	19172	22855	27856	27721	28875	27416	27707	29777	34041	36009	37710
20	Odisha	1306	5496	9831	10761	11354	13422	15355	14489	16436	17853	22863	30370	31930
21	Punjab	2049	5591	8542	8885	9076	12225	11399	12333	15010	18289	18546	22180	21417
22	Rajasthan	1550	6917	10290	11845	13607	14741	15570	15097	18212	19289	20309	24956	27763
23	Sikkim	7597	26939	37080	35895	39391	48705	55444	57601	59100	66597	70286	87973	90063
24	Tamil Nadu	1919	6570	11432	11962	12796	14583	15405	18621	19587	21002	22485	24697	26510
25	Telangana			14517	15423	14833	17009	19441	22345	24485	27273	29632	39851	46468
26	Tripura	3353	7275	12089	13116	15015	16549	18609	20392	22699	25435	25038	31507	35004
27	Uttarakhand	2137	8053	13097	13418	13971	15629	15526	18041	19055	21569	23320	27213	27385
28	Uttar Pradesh	884	3287	6125	6372	6797	7142	7408	7251	8123	9314	10661	11730	13034
29	West Bengal	1482	4441	7672	8753	9215	10283	10339	10951	13382	14520	14226	17912	20508
30	Delhi	2557	7678	10360	11613	13363	13832	14472	15454	17317	17458	17770	18647	25207
31	Puducherry		18029	27790	27198	27356	28794	30072	31413	37942	37649	42281	49310	48166
	All States	1694	5509	9462	10602	11253	12424	12970	13622	15085	16838	18112	21918	23294
	Index-All States	100	325	559	626	664	733	766	804	890	994	1069	1294	1375
	Index-Kerala	100	356	600	684	723	771	654	959	996	934	824	952	1132

Source: State Finances- A Study of Budgets of 2025-26, RBI

Table B-11 PER CAPITA EXPENDITURE ON NON-DEVELOPMENT SERVICES (REVENUE ACCOUNT)														
₹														
Sl.No.	States	Accounts											R.E	B.E
		2001-02	2011-12	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Andhra Pradesh	1226	3532	5601	6382	7565	7854	8660	9331	10632	12044	12796	13234	14139
2	Arunachal Pradesh	3098	9277	17438	18970	23643	25677	25472	27759	31533	33621	37058	44141	63797
3	Assam	1098	3111	3861	5163	6576	6209	6517	6603	10378	9747	10674	12313	12402
4	Bihar	767	1703	2494	2681	2878	3286	3483	3812	3976	4485	4672	6331	6578
5	Chhattisgarh	826	2311	3832	4170	4604	5392	6648	6729	7248	7650	8695	9447	10943
6	Goa	8039	11193	17082	18998	23143	24775	25586	26005	31840	34648	37035	46000	46219
7	Gujarat	1416	3554	5120	5495	6265	7098	7238	7562	8085	8672	9328	10113	11281
8	Haryana	1654	4031	6922	7879	9583	9966	11120	11946	12871	14095	15028	16856	18168
9	Himachal Pradesh	3195	8288	12377	13590	15279	15771	16898	18313	18799	23904	25638	27700	29162
10	Jammu and Kashmir	3095	7928	10708	11716	12992	17441	17827	19182	22106	23075	23523	27964	24010
11	Jharkhand	873	2378	3406	3638	4557	4727	5003	5246	5603	5969	6484	7187	6918
12	Karnataka	1179	2692	4842	4868	5326	6535	7420	8296	9375	10676	11183	13321	15919
13	Kerala	1762	6077	10507	11914	13096	14546	15802	14264	19755	19597	21854	23565	24060
14	Madhya Pradesh	836	2235	3313	3541	4015	4629	4843	5743	5852	6407	7257	8488	9510
15	Maharashtra	1833	3813	5480	6031	6552	7005	8191	8423	9784	10413	11067	12807	15751
16	Manipur	2354	7472	9903	11358	12055	12956	14324	16130	18639	20816	22407	25719	26780
17	Meghalaya	1859	5012	7287	7926	8943	11077	11376	12288	13546	15342	16412	18137	18339
18	Mizoram	4404	11121	16742	18125	19153	22822	26522	26835	25835	31224	34471	38528	39860
19	Nagaland	3617	11713	17545	18679	20489	23570	25250	23492	26203	30821	32325	35651	37605
20	Odisha	1344	2604	3456	3802	4572	5386	6355	6234	7215	10290	8963	9198	10405
21	Punjab	3115	6051	8563	9776	11743	12469	12932	14370	15571	17686	18587	18725	20003
22	Rajasthan	1271	2729	4243	5281	5774	7129	7272	7684	8250	8967	9587	11011	11569
23	Sikkim	23223	25417	19529	22062	23508	29836	36442	36061	37788	43680	47634	53153	64989
24	Tamil Nadu	1436	4011	6139	6894	8061	9616	10323	10387	11111	12932	14746	16330	18286
25	Telengana			6427	6891	8409	9251	9791	10535	11778	13197	14609	11416	12556
26	Tripura	2248	5533	7942	8954	11175	12936	14229	14532	16154	16942	18132	20777	21566
27	Uttarakhand	1128	4437	7918	9237	11401	12281	12427	13156	13745	14663	15106	17680	19765
28	Uttar Pradesh	974	2650	3394	4084	4829	5903	5230	5223	5782	6202	6569	7784	10095
29	West Bengal	1402	3538	4844	5273	5478	5905	6391	7248	8000	8038	8506	9196	9473
30	Delhi	915	2589	3512	3529	3776	3913	3575	3117	3380	3493	3353	3834	4131
31	Puducherry		7756	10715	11692	13050	14654	15379	15820	17740	18130	18876	19452	19420
All States		1334	3294	4845	5427	6185	7002	7373	7713	8653	9444	10079	11266	12585
Index-All States		100	247	363	407	464	525	553	578	649	708	756	845	943
Index-Kerala		100	345	596	676	743	826	897	810	1121	1112	1240	1337	1365

Source: State Finances- A Study of Budgets of 2025-26 , RBI

Per Capita Development and Non-Development Expenditure (Revenue Account) (2025-26 B.E.)



Refer Table B-10 & B-11

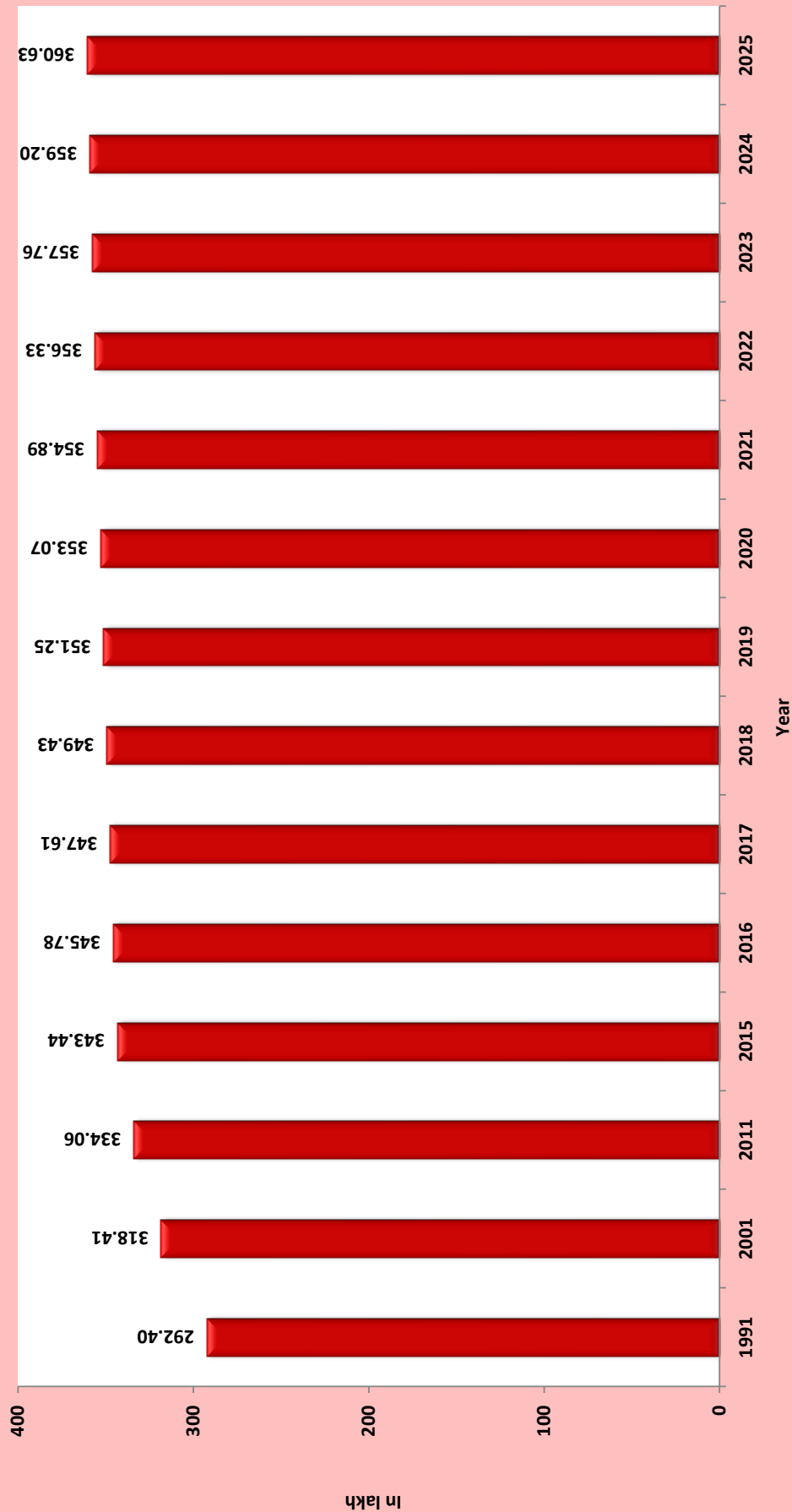
Table B-12
POPULATION OF INDIAN STATES

(In lakh)

Sl No	States	1991	2001	2011	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1	2	3	4	6	7	8	9	10	11	12	13	14	15	16	17
1	Andhra Pr.	669.10	762.10	845.81	510.12	513.71	516.55	519.38	522.21	525.04	527.87	529.72	531.56	533.40	535.24
2	Arunachal Pr.	8.70	10.98	13.84	14.44	14.59	14.74	14.89	15.04	15.19	15.33	15.48	15.62	15.76	15.90
3	Assam	225.80	266.56	312.06	327.76	331.68	335.43	339.18	342.93	346.68	350.43	353.78	357.13	360.47	363.82
4	Bihar	870.20	829.99	1040.99	1121.61	1141.76	1159.57	1177.39	1195.20	1213.02	1230.83	1249.19	1267.56	1285.92	1304.29
5	Chhattisgarh		208.34	255.45	271.66	275.71	279.56	283.40	287.24	291.09	294.93	298.36	301.80	305.24	308.67
6	Goa	11.80	13.48	14.59	15.01	15.12	15.21	15.31	15.40	15.49	15.59	15.67	15.75	15.83	15.91
7	Gujarat	415.60	506.71	604.40	642.14	651.58	660.84	670.10	679.36	688.62	697.88	706.48	715.07	723.67	732.27
8	Haryana	165.90	211.45	253.51	270.34	274.55	278.61	282.66	286.72	290.77	294.83	298.46	302.09	305.73	309.36
9	Himachal Pr.	52.00	60.78	68.65	71.00	71.58	72.06	72.53	73.00	73.47	73.94	74.31	74.68	75.05	75.42
10	J & K	77.80	101.44	122.67	127.71	128.97	129.99	131.01	132.03	133.05	134.08	135.05	136.03	137.01	137.98
11	Jharkhand		269.46	329.88	352.38	358.00	363.34	368.69	374.03	379.37	384.71	389.69	394.66	399.63	404.61
12	Karnataka	452.20	528.51	610.95	636.02	642.29	647.52	652.75	657.98	663.22	668.45	672.68	676.92	681.15	685.38
13	Kerala	292.40	318.41	334.06	343.44	345.78	347.61	349.43	351.25	353.07	354.89	356.33	357.76	359.20	360.63
14	Madhya Pr.	485.66	603.48	726.27	775.70	788.06	799.48	810.90	822.32	833.74	845.16	855.48	865.79	876.10	886.41
15	Maharashtra	794.50	968.79	1123.74	1174.56	1187.27	1198.69	1210.11	1221.53	1232.95	1244.37	1254.11	1263.85	1273.60	1283.34
16	Manipur	18.50	22.94	28.56	29.80	30.12	30.42	30.73	31.03	31.34	31.65	31.94	32.23	32.53	32.82
17	Meghalaya	17.90	23.19	29.67	30.96	31.29	31.61	31.92	32.24	32.56	32.88	33.18	33.49	33.79	34.10
18	Mizoram	7.00	8.89	10.97	11.45	11.57	11.69	11.81	11.92	12.04	12.16	12.27	12.38	12.50	12.61
19	Nagaland	12.20	19.90	19.79	20.65	20.86	21.08	21.29	21.50	21.71	21.92	22.13	22.33	22.53	22.74
20	Odisha	318.60	368.05	419.74	435.68	439.66	443.12	446.58	450.04	453.50	456.96	459.87	462.76	465.66	468.57
21	Punjab	203.90	243.59	277.43	288.61	291.40	293.80	296.19	298.59	300.99	303.39	305.35	307.30	309.26	311.22
22	Rajasthan	443.30	565.07	685.48	731.02	742.40	752.48	762.56	772.64	782.73	792.81	801.53	810.25	818.97	827.70
23	Sikkim	4.10	5.41	6.11	6.37	6.44	6.50	6.57	6.64	6.70	6.77	6.83	6.89	6.95	7.02
24	Tamil Nadu	560.50	624.06	721.47	741.37	746.35	749.89	753.42	756.95	760.49	764.02	766.31	768.60	770.89	773.17
25	Telangana				361.70	364.62	367.14	369.67	372.20	374.73	377.25	379.07	380.90	382.72	384.54
26	Tripura	27.80	31.99	36.74	38.34	38.74	39.14	39.53	39.92	40.32	40.71	41.09	41.47	41.84	42.22
27	Uttarakhand		84.89	100.86	106.21	107.55	108.84	110.13	111.41	112.70	113.99	115.18	116.37	117.55	118.74
28	Uttar Pradesh	1399.60	1661.98	1998.12	2128.32	2160.87	2190.51	2220.15	2249.79	2279.43	2309.07	2332.97	2356.87	2380.78	2404.68
29	West Bengal	684.70	801.76	912.76	943.18	950.79	956.88	962.97	969.06	975.16	981.25	986.04	990.84	995.63	1000.42
30	Delhi	95.30	138.51	167.88	182.99	186.77	190.56	194.35	198.14	201.93	205.71	209.65	213.59	217.52	221.46
31	Puducherry			12.48	13.71	14.02	14.36	14.70	15.04	15.37	15.71	16.08	16.46	16.83	17.20
	Other Union Territories	20.30	26.70	23.61	26.04	26.63	27.41	28.18	28.96	29.73	30.50	31.58	32.66	33.74	34.81
	All India	8335.36	10287.36	12108.54	12750.29	12910.73	13054.63	13198.48	13342.31	13486.20	13630.04	13755.86	13881.66	14007.45	14133.25

Source of Projected figures from 2015-2025:- Report of the Technical group on population projections, Census of India, Gol.

Population Trend in Kerala

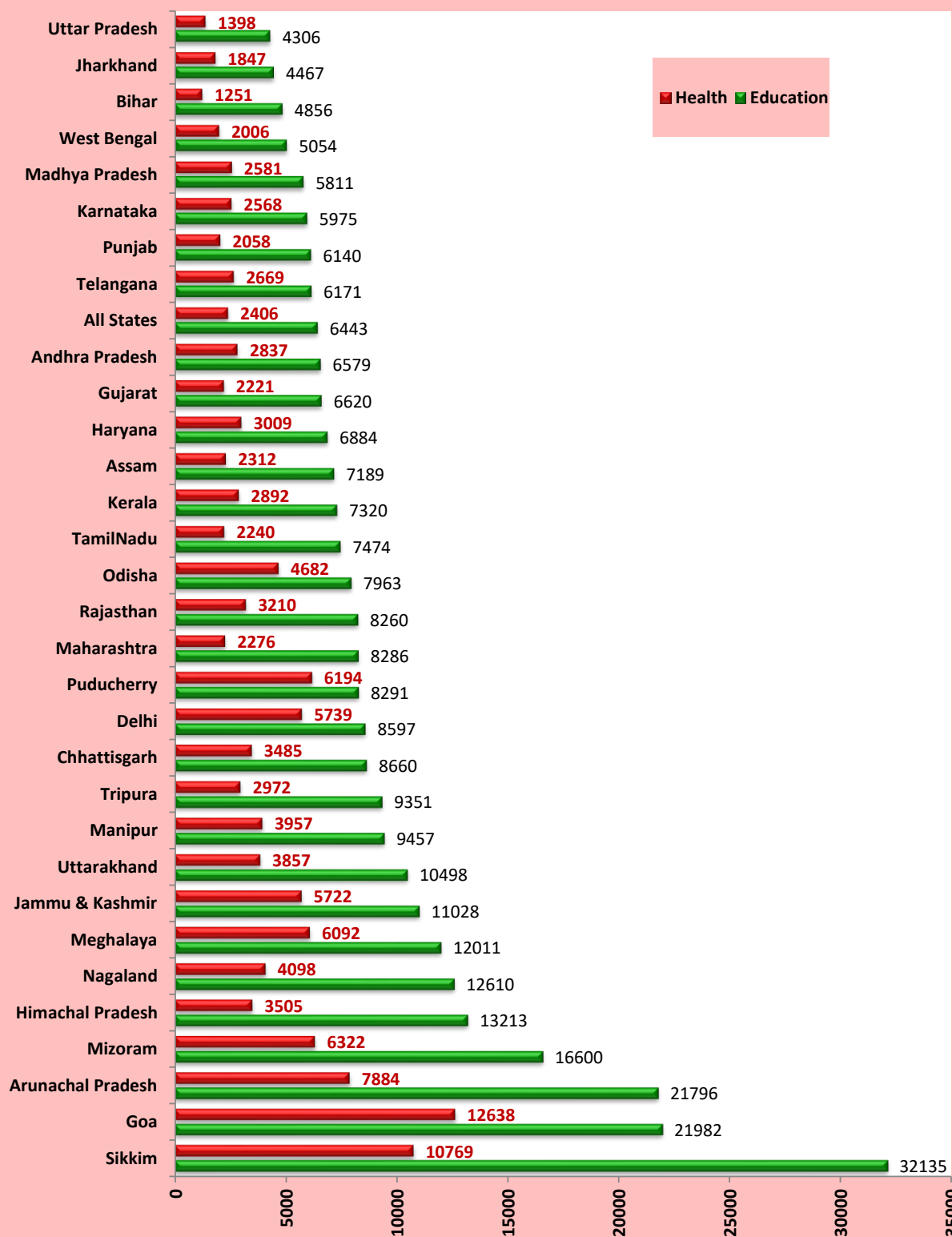


Refer Table B-12

Table B-13 PER CAPITA EXPENDITURE ON EDUCATION, MEDICAL AND PUBLIC HEALTH (Revenue & Capital Account Combined)																					₹			
Sl. No	State	2017-18		2018-19		2019-20		2020-21		2021-22		2022-23		2023-24		2024-25 R.E		2025-26 B.E						
		Edn	Health	Edn	Health	Edn	Health	Edn	Health	Edn	Health	Edn	Health	Edn	Health	Edn	Health	Edn	Health					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20					
1	Andhra Pradesh	3875	900	3771	1037	5102	1030	4610	1144	4887	1580	4938	1604	5907	2119	5977	2491	6579	2837					
2	Arunachal Pradesh	12241	6218	13557	7334	12995	6551	10861	6088	16935	8742	19601	10016	20468	10554	26844	12289	21796	7884					
3	Assam	4219	1234	4622	1276	4660	1460	4734	1707	5296	2030	5600	1839	6155	1760	7074	2523	7189	2312					
4	Bihar	2142	485	2385	558	2205	584	2254	680	2887	854	3427	868	3462	948	6215	1398	4856	1251					
5	Chhattisgarh	4476	1351	4588	1242	5674	1536	5018	1867	5435	2130	6110	2126	7051	2199	7646	3286	8660	3481					
6	Goa	12555	5961	14986	6137	14037	7027	13728	7974	14563	9508	15939	9020	19955	10679	22318	13321	21982	12638					
7	Gujarat	3378	1075	3729	1219	3710	1141	3881	1246	4035	1642	5019	1469	5300	1604	5997	1975	6620	2221					
8	Haryana	4374	1151	4623	1347	5185	1660	4966	1934	5424	2259	6175	2488	5757	2298	6469	2814	6884	3009					
9	Himachal Pradesh	8383	2310	8545	2585	8798	2594	9119	2776	9734	2979	12188	4153	11248	3648	12855	4256	13213	3505					
10	Jammu & Kashmir	6047	2244	8295	3279	7284	3080	8035	3566	8520	3883	9092	3994	9439	3770	11088	4957	11028	5722					
11	Jharkhand	2291	762	2220	886	2675	838	2675	1072	2929	1252	3250	1355	3186	1399	3773	1641	4467	1847					
12	Karnataka	3467	1156	3758	1334	4213	1268	3842	1658	4604	2159	4884	1724	5012	1823	5431	2077	5975	2568					
13	Kerala	5478	1699	5564	1869	5344	1989	4776	2359	7117	3162	6343	2703	6254	2517	6569	2548	7320	2892					
14	Madhya Pradesh	3045	881	3344	894	3681	1100	3611	1100	3668	1435	4070	1569	4677	1808	5179	2270	5811	2581					
15	Maharashtra	4053	947	4238	997	5122	1111	5055	1306	5527	1597	6503	1520	7289	1795	7546	2629	8286	2276					
16	Manipur	4477	1830	4815	1916	4952	2067	5205	2990	5871	3284	6962	3993	7526	2844	9606	4102	9457	3957					
17	Meghalaya	5495	2081	6604	3146	6267	2498	6206	3538	7270	4918	9298	4268	9725	4688	11263	5568	12011	6092					
18	Mizoram	11225	4448	12438	4624	13810	4525	12858	4491	12708	5618	14081	5838	14042	5174	20403	8225	16600	6322					
19	Nagaland	7176	2754	8679	2763	7726	2939	8193	3093	9334	4016	10494	5367	11042	3726	12595	4032	12610	4098					
20	Odisha	3280	1033	3811	1190	3997	1284	3930	1643	4316	2169	5453	2534	5896	3306	7034	4614	7963	4682					
21	Punjab	3193	863	3471	1015	3713	1101	4036	1203	4255	1218	4797	1476	5090	1536	5537	1815	6140	2058					
22	Rajasthan	3612	977	4645	1188	4438	1132	4624	1153	5174	1563	5726	1553	6321	2090	7756	2780	8260	3210					
23	Sikkim	14483	6853	16205	5927	20610	6017	20927	9172	21292	8460	23267	8905	27039	10353	30699	11773	32135	10769					
24	TamilNadu	3910	1104	4474	1227	5119	1234	5073	1772	5062	1952	5891	1856	6144	1850	6458	2129	7474	2240					
25	Telangana	3403	1000	3187	1108	3367	1127	3401	951	3819	1253	4677	1542	5189	1935	5614	2355	6171	2669					
26	Tripura	5896	1506	6208	1673	6521	1673	5967	1627	5807	2078	5929	1992	6487	2246	9487	2814	9351	2972					
27	Uttarakhand	6127	1380	6754	1789	7071	1773	7463	2105	7627	2547	8535	3340	8824	3799	10150	3588	10498	3857					
28	Uttar Pradesh	2149	521	2191	560	2479	593	2406	585	2589	670	3001	735	3106	810	3570	1073	4306	1398					
29	West Bengal	2620	850	3049	920	3334	1009	3679	1198	3840	1584	4210	1565	3950	1574	4949	2104	5054	2006					
30	Delhi	5189	2456	5425	2743	5965	2854	5277	3133	6308	4372	6712	3886	6874	3487	7321	3855	8597	5739					
31	Puducherry	5303	3448	5809	3857	5548	4781	5954	3916	6143	4547	7095	5157	7757	5308	7807	6393	8291	6194					
	All States	3362	963	3658	1074	3973	1126	3930	1289	4332	1603	4887	1607	5177	1752	6012	2241	6443	2406					

Source: State Finances - A Study of Budgets of 2025-26 , RBI

Per capita Expenditure on Health and Education (2025-26 B.E)



Refer Table B-13

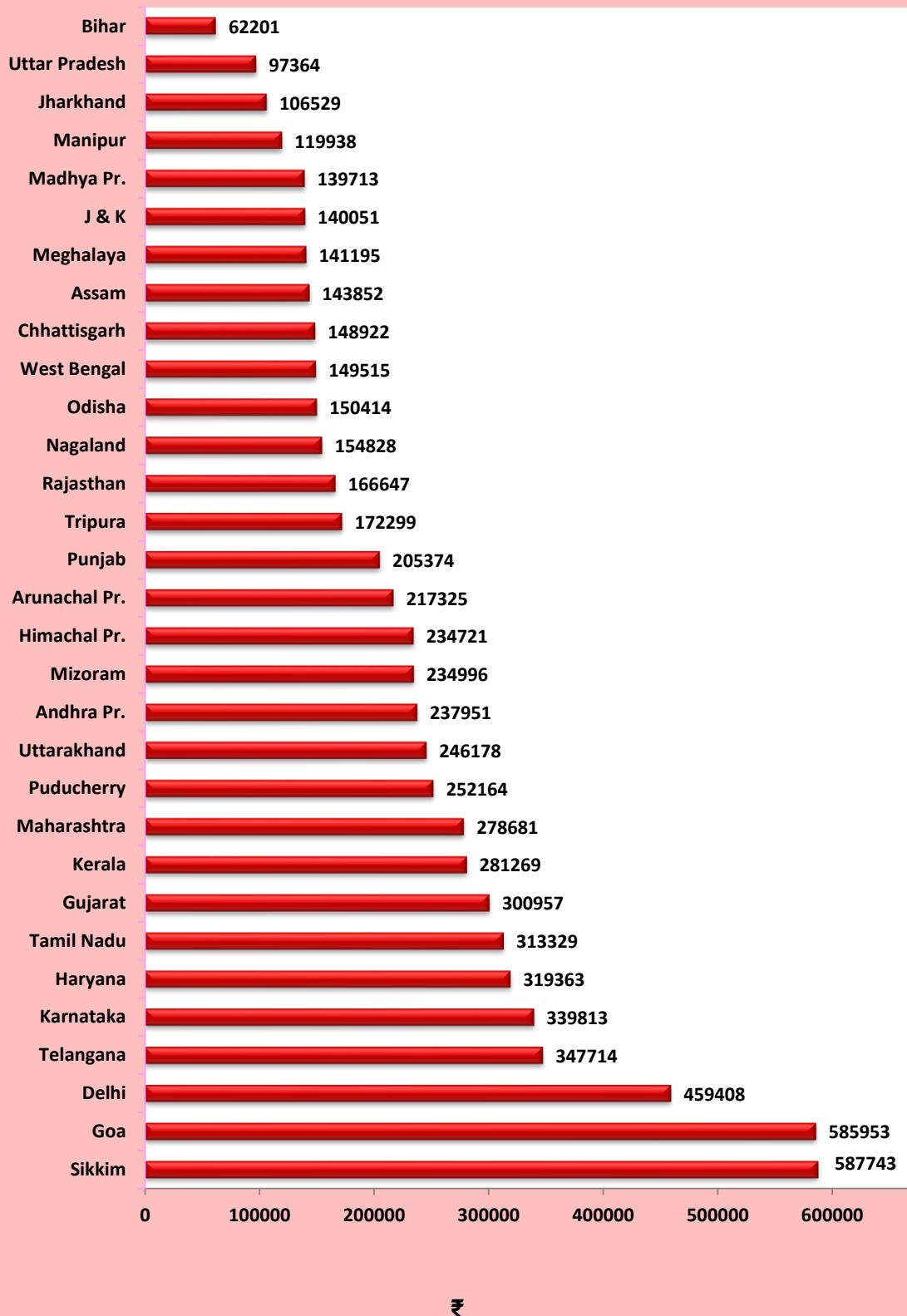
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Table B-14 PER CAPITA NSDP (STATE INCOME) AT CURRENT PRICES ₹											
Sl. No.	State	2011-12	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
1	2	3	4	5	6	7	8	9	10	11	12
1	Andhra Pr.	69000	120676	138299	154031	160341	168063	193703	219917	237951	266240
2	Arunachal Pr.	73540	124129	138836	155103	182171	181537	190851	204468	217325	246813
3	Assam	41142	66330	75151	81034	90123	86947	103371	121573	143852	159185
4	Bihar	21750	34045	36850	40715	44175	42128	47296	54637	62201	69321
5	Chhattisgarh	55177	83285	88793	102024	106611	106117	123493	134996	148922	162870
6	Goa	259444	378953	411740	423716	435949	423047	459094	532854	585953	*
7	Gujarat	87481	156295	176961	197457	212428	207324	241584	269983	300957	*
8	Haryana	106085	184982	208437	223022	232530	225137	265163	289213	319363	353182
9	Himachal Pr.	87721	150290	165497	174804	186559	173565	193016	214952	234721	256137
10	J & K	51775	78960	87710	98738	101868	101645	112898	123614	140051	154826
11	Jharkhand	41254	60018	67484	75421	75016	69963	88500	95839	106529	116663
12	Karnataka	90263	169898	185840	205245	222141	221683	268963	310325	339813	380906
13	Kerala	97912	166246	183252	205437	208879	194432	230280	257307	281269	308338
14	Madhya Pr.	38497	74324	81966	92337	101909	101958	117402	127947	139713	152615
15	Maharashtra	99597	163726	172663	182865	189843	182454	219620	252289	278681	309340
16	Manipur	39762	59345	71507	73795	78574	75784	98826	107133	119938	*
17	Meghalaya	59794	77585	82457	88954	95422	90751	107971	124673	141195	157141
18	Mizoram	57654	127107	155222	164708	195365	173521	190965	213665	234996	*
19	Nagaland	53010	91347	102003	109198	122759	119781	127225	138889	154828	*
20	Odisha	48387	77507	87055	98005	104633	103211	133768	134612	150414	168966
21	Punjab	85577	128780	139835	149974	154385	150620	170276	185802	205374	221197
22	Rajasthan	57192	91924	98698	106604	115534	114925	134143	150020	166647	185053
23	Sikkim	158667	280729	349163	375773	412627	415045	466518	520466	587743	*
24	Tamil Nadu	93112	156595	175276	194373	206165	209628	242339	275272	313329	361619
25	Telangana	91121	159395	179358	209848	231326	225734	269000	312046	347714	387623
26	Tripura	47155	91596	100444	113016	121456	118401	137032	153584	172299	192842
27	Uttarakhand	100314	161752	180857	186207	190558	174526	194670	219850	246178	274064
28	Uttar Pradesh	32648	54564	59595	64113	67639	63464	76063	84640	97364	108572
29	West Bengal	51543	82291	91401	103920	110316	105108	122883	137909	149515	163467
30	Delhi	185001	295558	318323	338730	355798	322311	370824	417217	459408	493024
31	Puducherry	119649	187356	198357	204140	217937	208862	231557	231231	252164	281478

Source: NSDP: Ministry of Statistics & Programme Implementation, Government of India

* :- Data not published by MoSPI

Per Capita NSDP at Current Prices (2023-24)

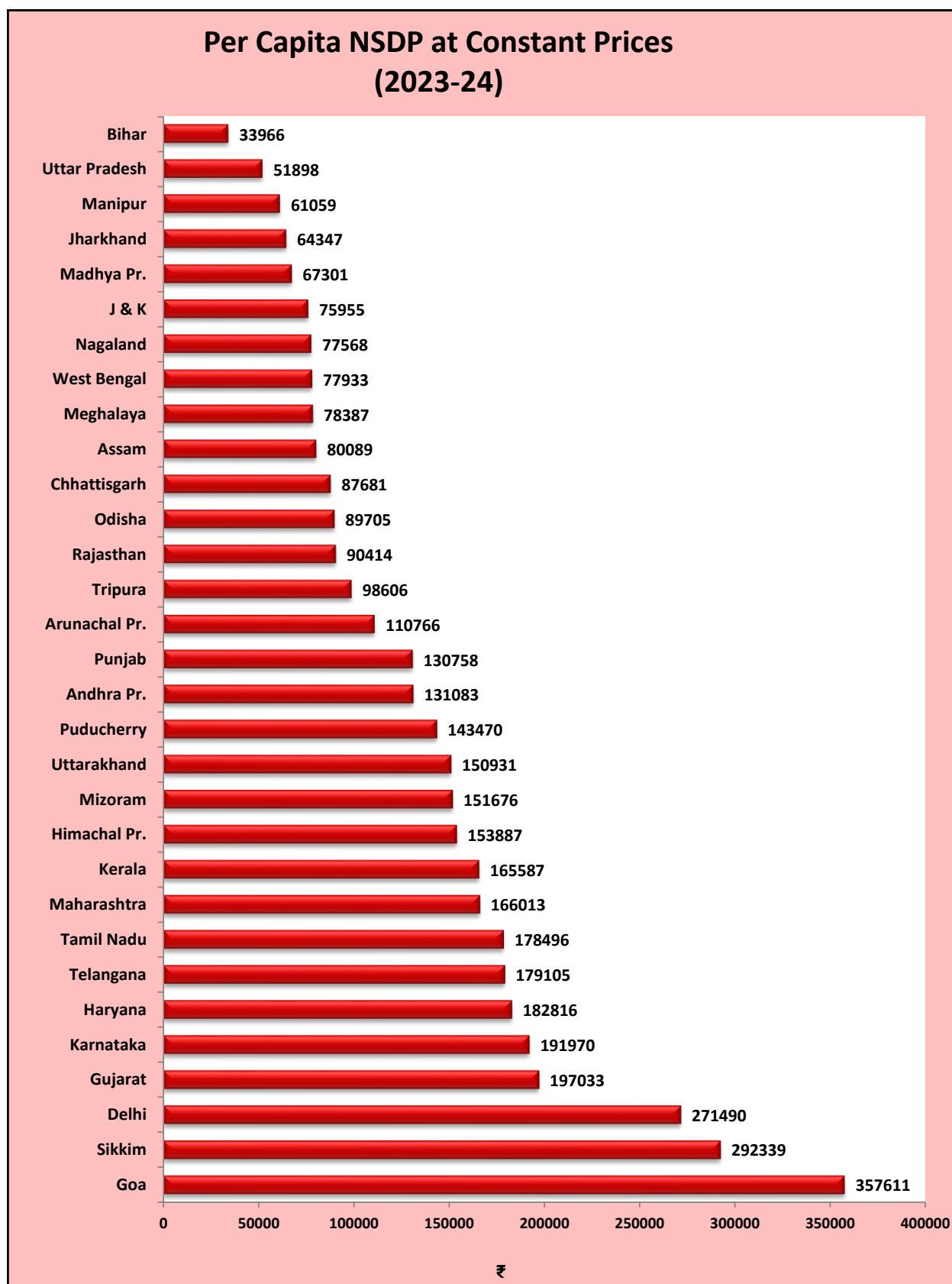


Refer Table B-14

Table B-15 PER CAPITA NET STATE DOMESTIC PRODUCT (NSDP) AT CONSTANT PRICES											
Sl. No.	State	2011-12	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
1	2	3	4	5	6	7	8	9	10	11	12
1	Andhra Pr.	69000	94115	103177	108853	110587	110971	118349	123853	131083	141609
2	Arunachal Pr.	73540	91311	94000	99570	113081	105892	104980	106512	110766	120943
3	Assam	41142	53575	57835	59943	61519	62944	63657	71551	80089	85988
4	Bihar	21750	25455	26719	29092	29798	26839	27674	30678	33966	36342
5	Chhattisgarh	55177	67139	68374	75438	76827	74489	78350	82699	87681	93161
6	Goa	259444	305875	308296	308753	313973	295023	294563	333709	357611	*
7	Gujarat	87481	129738	143604	154887	164060	156285	170519	182527	197033	*
8	Haryana	106085	150259	156200	169604	170765	151979	166873	171661	182816	194285
9	Himachal Pr.	87721	122208	129303	136292	140999	132015	137010	144824	153887	162275
10	J & K	51775	62398	65621	69183	68437	65539	66029	69627	75955	81554
11	Jharkhand	41254	48826	52277	56133	55658	51464	57172	60642	64347	68357
12	Karnataka	90263	131186	140747	149024	156478	149578	165517	182371	191970	204605
13	Kerala	97912	129251	137181	147347	147951	132531	147376	155299	165587	173818
14	Madhya Pr.	38497	52782	54824	59005	60452	56037	61011	63681	67301	70434
15	Maharashtra	99597	133686	137808	140782	145626	127550	141651	154979	166013	176678
16	Manipur	39762	47151	51211	48106	49267	44449	54587	57232	61059	*
17	Meghalaya	59794	60752	62231	64716	67229	60522	65313	71217	78387	84578
18	Mizoram	57654	99089	117272	119022	130741	116229	123907	137682	151676	*
19	Nagaland	53010	64259	66813	70218	73361	68272	69531	69884	77568	*
20	Odisha	48387	66416	71032	75421	76439	73325	85516	84213	89705	96224
21	Punjab	85577	105848	110857	115592	118487	113025	118307	125197	130758	136667
22	Rajasthan	57192	71324	73529	73975	76840	73447	79490	84585	90414	96638
23	Sikkim	158667	207355	232483	240743	248691	237212	255016	273145	292339	*
24	Tamil Nadu	93112	123206	133029	141844	144845	143482	154269	163205	178496	197747
25	Telangana	91121	121512	131503	146777	153286	140743	156455	167263	179105	192128
26	Tripura	47155	69860	75020	82313	83985	79123	85378	91373	98606	106126
27	Uttarakhand	100314	138784	148011	150179	150820	127788	131794	141511	150931	158819
28	Uttar Pradesh	32648	42180	42876	43454	44265	40959	45294	48014	51898	55990
29	West Bengal	51543	60618	64007	68195	69548	62852	70100	73793	77933	82781
30	Delhi	185001	244255	252960	257597	260559	228162	239821	252768	271490	283093
31	Puducherry	119649	126532	134934	155466	153411	136327	135684	135528	143470	154213

Source: NSDP: Ministry of Statistics & Programme Implementation, Government of India.

* :- Data not published by MoSPI



Source: NSDP: Ministry of Statistics & Programme Implementation, Government of India

Refer Table B-14

Table B-16(a) DEBT OUTSTANDING - ALL STATES ₹ Crore										
Sl. No	States	At the end of March								
		2018	2019	2020	2021	2022	2023	2024	2025 RE	2026 BE
1	2	3	4	5	6	7	8	9	10	11
1	Andhra Pradesh	187908	216047	250125	300454	343531	397233	456282	529457	608724
2	Arunachal Pradesh	6135	7213	8924	10682	11766	13849	17217	20569	25115
3	Assam	45867	55017	67062	83746	97488	118527	140772	165166	191211
4	Bihar	123525	135258	157512	186791	218459	252248	286292	327433	360251
5	Chhattisgarh	45064	59040	70727	84752	90945	93289	122475	148737	172237
6	Goa	15917	17632	19382	23256	25774	27057	29259	31189	33935
7	Gujarat	223002	250921	277721	318509	340747	370730	378507	407783	463808
8	Haryana	154469	172716	202631	227984	257880	285778	312111	339417	375042
9	Himachal Pradesh	47903	50774	56111	62712	68136	81048	88461	95310	104079
10	Jammu and Kashmir	59425	69438	78051	53602	65478	68952	75160	83854	92537
11	Jharkhand	57171	61988	67359	78138	83538	85955	87155	89142	100995
12	Karnataka	190885	224999	269434	346684	416766	448776	511334	592720	685970
13	Kerala	210762	235631	260311	296901	335641	362192	391934	436387	481998
14	Madhya Pradesh	152616	173931	179867	253276	283680	319250	358467	420587	498636
15	Maharashtra	359232	360627	394918	456704	512167	562667	640382	741144	837867
16	Manipur	7397	8210	8736	10390	12248	13960	15466	17850	20206
17	Meghalaya	7989	9097	10384	12553	14435	17033	19570	20319	22795
18	Mizoram	6031	5593	6192	7374	8429	9595	10630	11912	13233
19	Nagaland	8747	9674	11247	12521	13011	14480	17330	19818	21218
20	Odisha	73855	81668	92792	104469	97759	88677	93922	123327	147527
21	Punjab	186530	202122	217327	245542	267477	298862	320898	350355	381738
22	Rajasthan	254386	280700	310832	364652	412333	452498	513509	574470	657887
23	Sikkim	5141	6004	6570	8213	10071	11979	14465	17596	20632
24	Tamil Nadu	310406	345736	397008	486606	573920	649728	734784	831016	937268
25	Telangana	146567	168449	199026	239567	283569	317693	358699	401469	453260
26	Tripura	11906	13577	16382	19127	19820	19815	20381	23602	27584
27	Uttarakhand	48022	54128	58807	66114	70532	71610	75931	84919	97612
28	Uttar Pradesh	434752	469310	520910	577902	620980	661233	752953	789836	852553
29	West Bengal	330334	355872	392751	443591	491317	532997	580834	646296	711167
30	Delhi		3406	3631	9496	15689	15689	11861	10926	21665
31	Puducherry	6534	7901	8278	9764	11516	11261	11338	12467	13582
	All States	3721799	4112681	4621007	5407836	6089603	6689108	7458679	8378568	9445824

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

In the case of Kerala, loan received in lieu of GST compensation of Rs. 5766 crore and Rs. 8739.31 crore in 2020-21 and 2021-22 respectively, is reckoned as grant-in-aid from Government of India, since the repayment obligation of this loan will not be met from the resources of the State Government.

Source: State Finances- A Study of Budgets of 2025-26 , RBI

Table B-16(b) DEBT OUTSTANDING AS % OF GSDP										
Sl.No	States	At the end of March								
		2017	2018	2019	2020	2021	2022	2023	2024	2025 RE
1	2	3	4	5	6	7	8	9	10	11
1	Andhra Pradesh	31.60	23.90	24.73	27.02	30.70	30.36	30.34	32.09	33.24
2	Arunachal Pradesh	22.91	27.30	28.47	29.72	34.99	35.98	38.78	44.64	46.51
3	Assam	15.08	16.20	17.79	19.33	24.65	23.74	24.44	24.73	25.66
4	Bihar	27.33	26.35	25.62	27.07	32.90	33.74	33.05	32.64	33.01
5	Chhattisgarh	13.26	15.94	18.05	20.52	24.05	22.09	20.33	23.92	26.19
6	Goa	22.95	22.95	24.54	25.83	31.36	31.73	28.88	27.47	*
7	Gujarat	17.94	16.78	16.82	17.17	19.71	17.74	16.94	15.37	*
8	Haryana	24.60	24.18	24.71	27.45	31.21	29.40	29.32	28.75	27.96
9	Himachal Pradesh	35.35	34.57	34.22	35.25	41.28	39.99	42.21	41.69	41.14
10	Jammu and Kashmir	43.96	42.54	43.44	47.56	31.95	34.72	32.86	31.84	31.95
11	Jharkhand	21.99	21.19	20.28	21.71	26.34	22.21	20.75	18.72	17.27
12	Karnataka	14.18	14.32	15.21	16.67	21.13	20.92	19.35	20.00	20.55
13	Kerala	29.37	30.04	29.89	32.02	38.47	36.31	34.87	34.52	34.95
14	Madhya Pradesh	21.02	21.01	20.96	19.39	26.77	25.76	26.13	26.48	27.98
15	Maharashtra	14.85	15.27	14.26	14.86	17.49	16.29	15.45	15.79	16.36
16	Manipur	31.95	28.68	29.98	29.30	34.89	34.97	36.24	35.62	*
17	Meghalaya	25.28	27.08	28.27	29.86	37.16	35.89	36.37	36.77	34.08
18	Mizoram	33.68	31.11	25.52	24.78	30.82	31.57	31.79	31.95	*
19	Nagaland	36.88	35.86	36.47	37.85	41.97	40.32	40.64	43.53	*
20	Odisha	15.81	16.77	16.38	17.26	19.34	14.06	12.40	11.76	13.86
21	Punjab	40.85	39.60	39.44	40.47	45.40	42.61	43.16	41.58	41.78
22	Rajasthan	30.80	30.56	30.79	31.08	35.82	34.49	33.36	33.75	33.71
23	Sikkim	21.05	19.79	21.14	20.90	24.87	26.75	28.07	29.56	*
24	Tamil Nadu	20.84	21.19	21.21	22.78	27.21	27.69	27.39	27.33	26.65
25	Telangana	11.37	19.54	19.65	20.95	25.40	25.23	24.24	24.54	24.47
26	Tripura	26.10	27.23	27.25	30.25	35.75	31.81	28.05	25.66	26.32
27	Uttarakhand	21.06	21.81	23.50	24.58	29.30	27.66	24.47	22.80	22.45
28	Uttar Pradesh	30.08	29.45	28.94	29.85	34.34	30.62	28.80	28.49	26.52
29	West Bengal	35.36	33.89	32.29	33.31	38.85	36.66	35.17	35.17	35.61
30	Delhi	0.00	0.00	0.46	0.46	1.28	1.80	1.57	1.07	0.90
31	Puducherry	25.77	20.34	23.12	22.37	26.99	28.15	26.61	24.15	23.90
All States		21.85	21.83	21.77	22.79	26.85	25.49	24.59	24.52	27.02

Source: (i) State Finances- A Study of Budgets of 2025-26 , RBI

(ii) GSDP: Ministry of Statistics & Programme Implementation, Government of India (Base Year 2011-12)

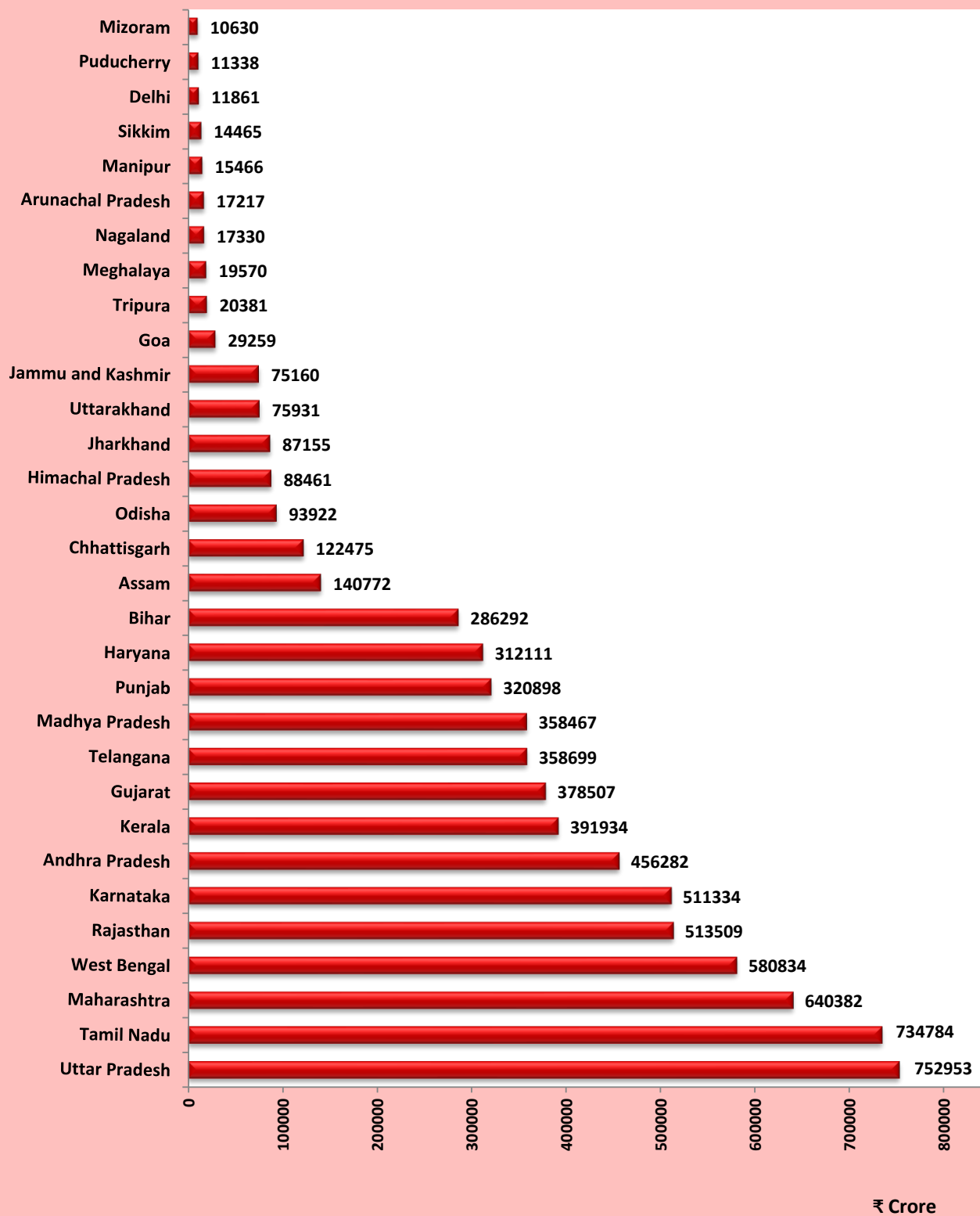
Note (i) Debt: Internal Debt + Loans and Advances from Central Government+ Provident Fund etc.(it doesn't include non interest bearing other obligations)

* :- Data not published by MoSPI

Table B-16(c) DEBT AS PERCENTAGE OF REVENUE RECEIPTS - ALL STATES %										
Sl. No	States	Accounts							2024-25	2025-26
		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	R.E.	B.E.
1	2	3	4	5	6	7	8	9	10	11
1	Andhra Pradesh	178.85	188.41	225.27	256.50	228.18	251.78	262.58	300.77	279.26
2	Arunachal Pradesh	44.53	44.54	59.94	62.38	55.42	58.22	62.74	61.32	72.70
3	Assam	84.73	86.67	103.98	127.09	119.49	132.08	153.79	147.20	163.11
4	Bihar	105.17	102.63	126.79	145.74	137.57	146.07	148.07	133.95	138.12
5	Chhattisgarh	75.55	90.70	110.74	134.15	114.18	99.37	118.32	122.72	122.15
6	Goa	144.00	154.16	170.66	203.91	180.41	156.56	160.01	146.56	149.47
7	Gujarat	180.87	184.50	194.42	248.53	204.25	185.92	169.91	176.12	184.38
8	Haryana	246.38	262.15	298.61	337.45	330.23	320.40	308.06	301.37	293.42
9	Himachal Pradesh	175.04	164.05	182.55	187.55	182.62	212.78	225.82	218.08	245.80
10	Jammu and Kashmir	122.50	135.54	148.36	102.11	110.53	99.96	107.21	94.74	102.22
11	Jharkhand	108.37	110.39	115.31	139.16	119.82	107.12	99.12	80.79	80.70
12	Karnataka	129.85	136.38	153.57	221.22	212.89	195.90	219.13	229.91	234.54
13	Kerala	253.86	253.76	288.51	304.14	287.76	272.89	314.84	328.28	316.37
14	Madhya Pradesh	113.15	115.65	121.83	173.03	152.62	156.51	153.17	160.52	171.42
15	Maharashtra	147.44	129.26	139.45	169.48	153.66	138.70	148.72	138.15	149.36
16	Manipur	71.42	77.73	81.76	80.03	86.92	87.84	105.16	73.23	94.25
17	Meghalaya	86.15	93.60	110.30	117.50	101.13	114.93	108.85	84.56	89.07
18	Mizoram	70.29	61.87	64.12	95.26	92.02	93.32	93.13	90.04	102.20
19	Nagaland	79.38	84.59	98.46	109.57	96.73	102.70	107.27	114.91	113.20
20	Odisha	86.68	82.04	91.36	100.08	63.87	58.94	52.30	57.63	63.59
21	Punjab	351.88	324.59	352.95	355.61	342.18	341.11	359.78	337.79	341.63
22	Rajasthan	199.82	203.59	221.84	271.50	224.19	232.06	252.62	218.75	223.36
23	Sikkim	98.62	101.42	135.71	146.45	142.22	147.81	173.21	159.42	168.68
24	Tamil Nadu	212.20	198.99	227.48	279.54	276.60	266.56	277.70	282.75	282.68
25	Telangana	165.01	166.09	194.09	237.40	222.46	199.37	211.88	198.64	197.31
26	Tripura	118.25	112.85	148.90	143.89	112.52	108.23	99.23	96.28	104.42
27	Uttarakhand	177.17	173.39	191.41	173.05	163.81	145.90	150.02	143.36	156.08
28	Uttar Pradesh	155.95	142.22	142.17	195.12	167.37	158.48	161.65	144.23	128.65
29	West Bengal	251.64	243.79	274.82	298.93	275.77	272.57	290.03	283.97	267.30
30	Delhi		7.90	7.70	22.68	31.82	25.02	20.88	17.34	26.57
31	Puducherry	108.85	123.44	122.06	147.23	128.59	116.87	112.90	111.63	118.11
	All States	160.19	156.95	173.06	209.07	188.82	183.04	189.78	182.78	184.14

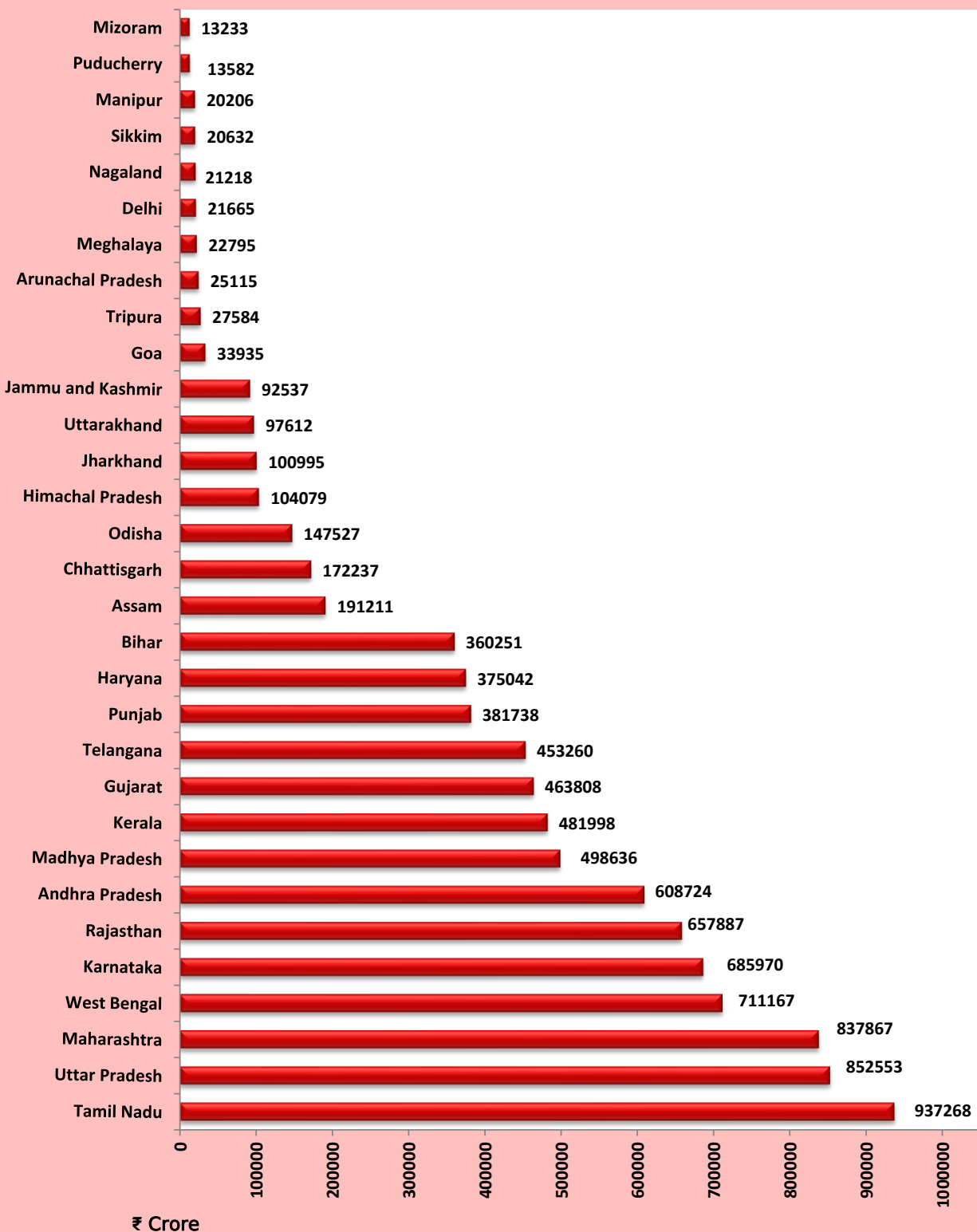
Refer Table 16(b)

DEBT OUTSTANDING - ALL STATES (At the end of March 2024 Accounts)



Refer Table B-16(a)

DEBT OUTSTANDING - ALL STATES (At the end of March 2026-BE)



Refer Table B-16(a)

Table B-17

SHARE OF CENTRAL TAXES TO EACH STATE

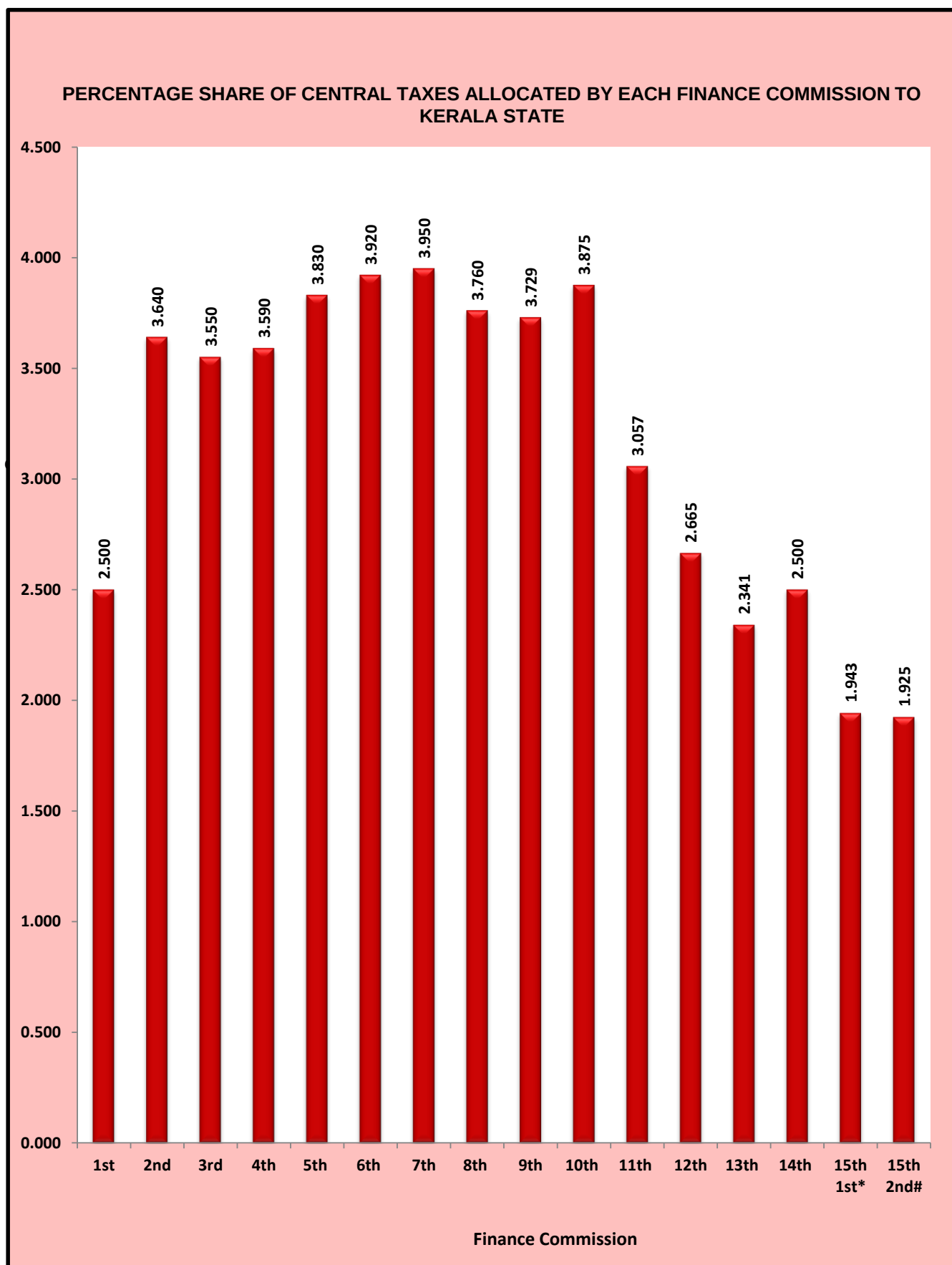
PERCENTAGE SHARE OF DIVISIBLE POOL OF THE CENTRAL TAXES ASSIGNED TO EACH STATE BY FINANCE COMMISSION

Sl. No	State	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV	XV	
																1*	2#
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	Andhra Pradesh	4.500	8.120	7.710	7.370	8.010	7.760	8.023	8.187	8.208	8.465	7.701	7.356	6.937	4.305	4.111	4.047
2	Arunachal Pradesh	..	..	..	..	..	..	..	..	0.073	0.170	0.244	0.288	0.328	1.370	1.760	1.757
3	Assam	2.250	2.440	2.440	2.440	2.670	2.540	2.522	2.789	2.631	2.784	3.285	3.235	3.628	3.311	3.131	3.128
4	Bihar	9.750	9.940	9.350	9.040	9.990	9.610	9.540	12.080	12.418	12.861	14.597	11.028	10.917	9.665	10.061	10.058
5	Chhattisgarh	..	..	..	..	..	..	..	..	..	..	..	2.654	2.470	3.080	3.418	3.407
6	Goa	..	..	..	..	..	..	..	..	0.110	0.180	0.206	0.259	0.266	0.378	0.386	0.386
7	Gujarat	1.750	..	4.740	5.290	5.130	5.550	5.959	4.409	4.550	4.046	2.821	3.569	3.041	3.084	3.598	3.478
8	Haryana	0.750	..	..	..	1.750	1.770	1.819	1.074	1.244	1.238	0.944	1.075	1.048	1.084	1.082	1.093
9	Himachal Pradesh	1.000	..	..	..	..	0.600	0.595	0.555	0.595	0.704	0.683	0.522	0.781	0.713	0.799	0.830
10	J & K	..	1.130	0.700	0.730	0.790	0.810	0.818	0.888	0.695	1.097	1.290	1.297	1.551	1.854	..	..
11	Jharkhand	..	..	..	..	..	..	..	..	..	..	..	3.361	2.802	3.139	3.313	3.307
12	Karnataka	2.250	5.140	5.130	5.140	5.400	5.350	5.412	4.979	4.928	5.339	4.930	4.459	4.328	4.713	3.646	3.647
13	Kerala	2.500	3.640	3.550	3.590	3.830	3.920	3.950	3.760	3.729	3.875	3.057	2.665	2.341	2.500	1.943	1.925
14	Madhya Pradesh	5.250	6.720	6.410	6.470	7.090	7.300	7.356	8.379	8.185	8.290	8.838	6.711	7.120	7.548	7.886	7.850
15	Maharashtra	17.500	15.970	13.450	14.280	11.340	11.050	10.953	8.392	8.191	6.126	4.632	4.997	5.199	5.521	6.135	6.317
16	Manipur	..	..	..	..	..	0.180	0.188	0.220	0.171	0.282	0.366	0.362	0.451	0.617	0.718	0.716
17	Meghalaya	..	..	..	..	..	0.180	0.178	0.184	0.208	0.283	0.342	0.371	0.408	0.642	0.765	0.767
18	Mizoram	..	..	..	..	..	..	..	..	0.073	0.149	0.198	0.239	0.269	0.460	0.506	0.500
19	Nagaland	..	..	..	0.070	0.080	0.090	0.035	0.953	0.096	0.181	0.220	0.263	0.314	0.498	0.573	0.569
20	Odisha	3.500	3.730	3.440	3.400	3.750	3.730	3.739	4.202	4.326	4.495	5.056	5.161	4.779	4.642	4.629	4.528
21	Punjab	3.250	4.240	4.490	4.360	2.550	2.750	2.714	1.744	1.706	1.461	1.147	1.299	1.389	1.577	1.788	1.807
22	Rajasthan	3.500	4.090	3.970	3.970	4.340	4.500	4.364	4.545	4.836	5.551	5.473	5.609	5.853	5.495	5.979	6.026
23	Sikkim	..	..	..	..	..	..	..	0.035	0.030	0.126	0.184	0.227	0.239	0.367	0.388	0.388
24	Tamilnadu	15.250	8.400	8.130	8.340	8.180	7.940	8.050	7.565	7.931	6.637	5.385	5.305	4.969	4.023	4.189	4.079
25	Telangana	..	..	..	..	..	..	..	..	..	..	..	..	..	2.437	2.133	2.102
26	Tripura	..	..	..	..	..	0.270	0.258	0.269	0.303	0.378	0.487	0.428	0.511	0.642	0.709	0.708
27	Uttarakhand	..	..	..	..	..	..	..	..	..	..	..	0.939	1.120	1.052	1.104	1.118
28	Uttar Pradesh	15.750	16.360	14.420	14.600	16.010	15.230	15.429	17.907	16.787	17.811	19.798	19.264	19.677	17.959	17.931	17.939
29	West Bengal	11.250	10.080	12.090	10.910	9.110	8.890	8.018	7.800	7.976	7.471	8.116	7.057	7.264	7.324	7.519	7.523
	Total	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100

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

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

Source: Finance Commission Reports

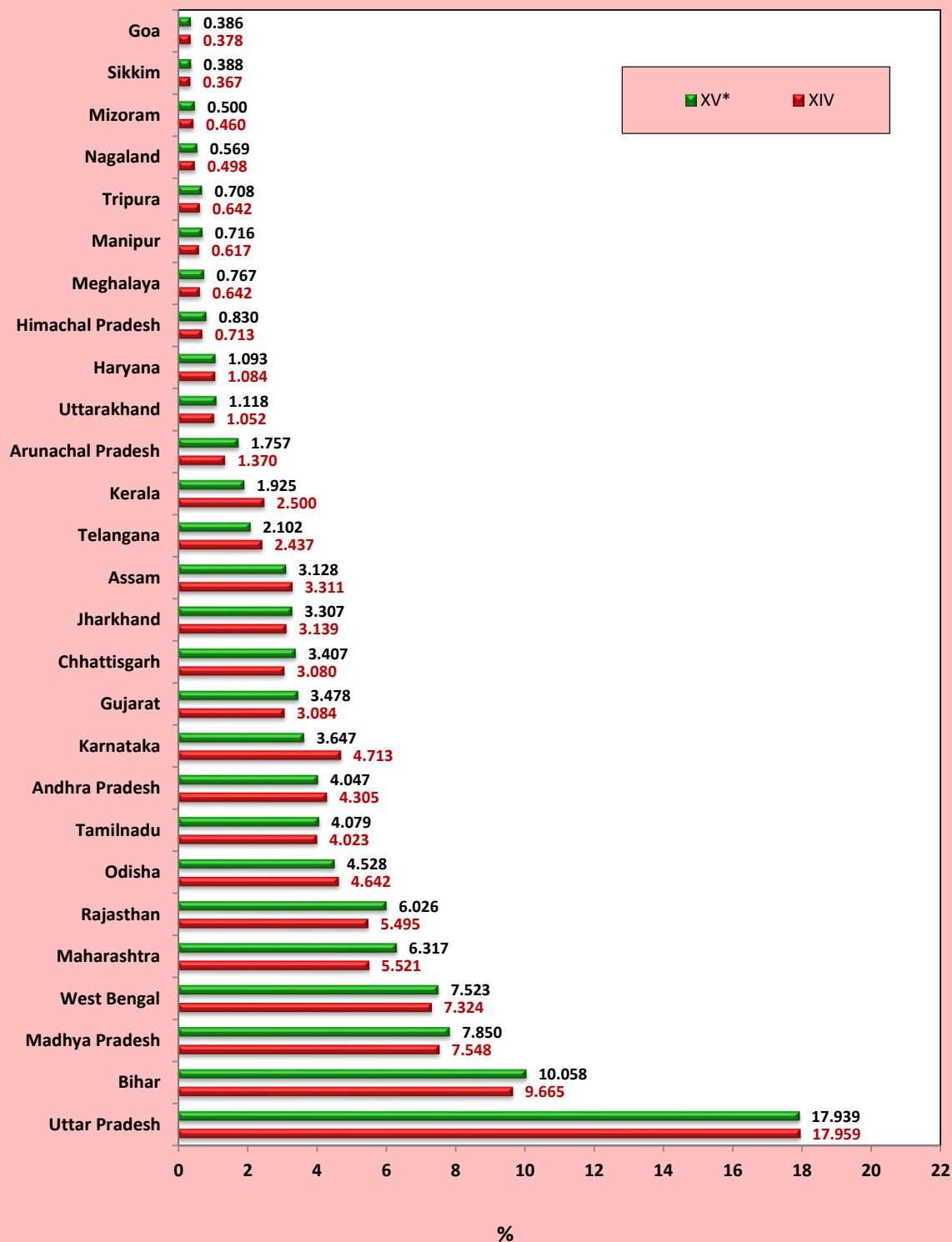


* 1st Report of 15th Finance Commission(2020-21)

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

Refer Table B-17

SHARE OF CENTRAL TAXES ALLOCATED BY 14th & 15th FINANCE COMMISSIONS TO EACH STATE



Refer Table B-17

*15th FC Award for 2021-26

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

₹ Crore

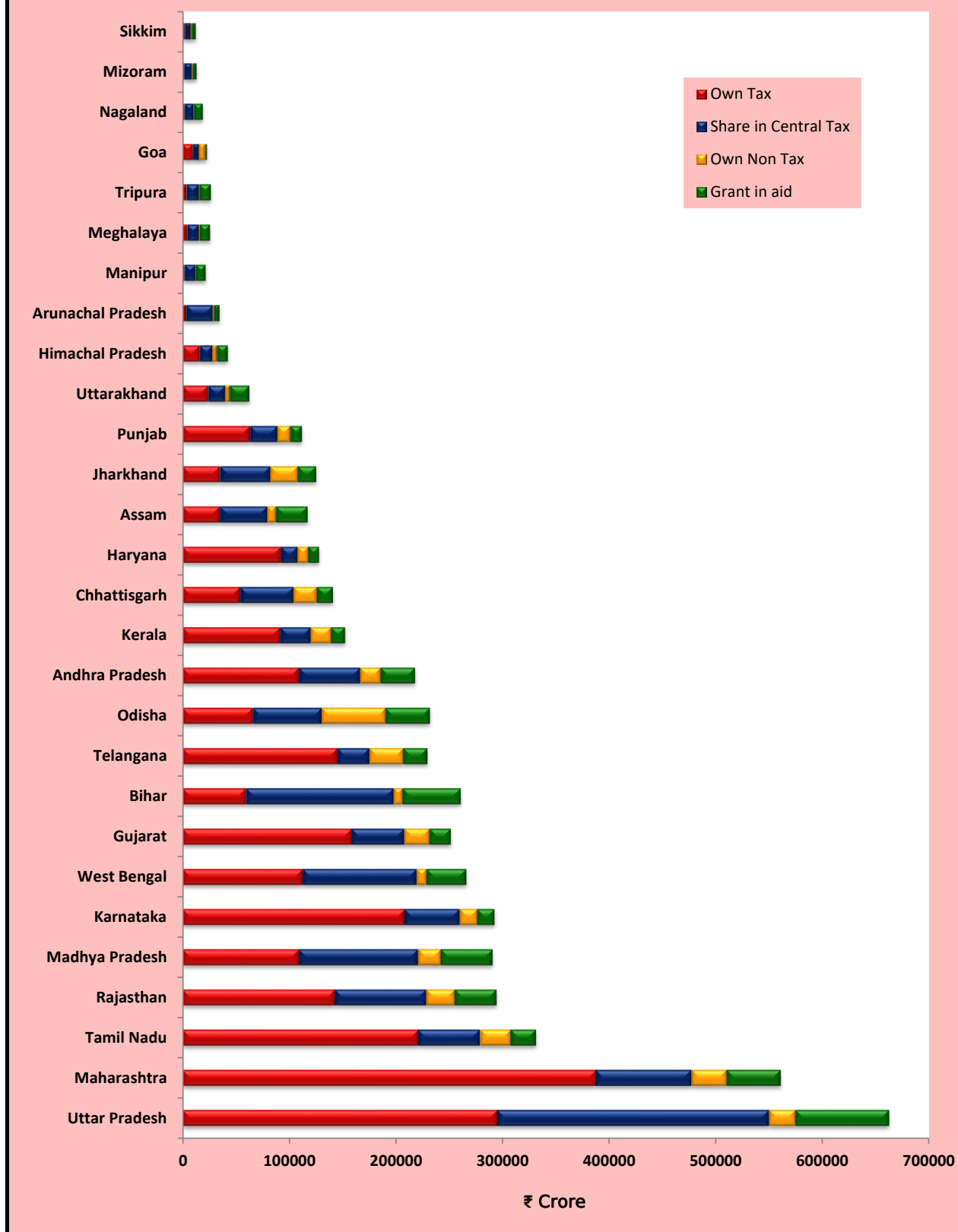
Sl. No.	States	2022-23 Accounts					2023-24 Accounts				
		Own Tax	Share in Central Tax	Own Non Tax	Grant in aid	Total	Own Tax	Share in Central Tax	Own Non Tax	Grant in aid	Total
1	2	3	4	5	6	7	8	9	10	11	12
1	Andhra Pradesh	78026	38177	5417	36149	157768	85922	45711	7432	34702	173767
2	Arunachal Pradesh	2237	16689	1018	3844	23788	2798	19845	901	3897	27441
3	Assam	24502	29694	5761	29785	89742	28178	35331	5903	22123	91534
4	Bihar	44018	95510	4135	29026	172688	48361	113604	5257	26125	193347
5	Chhattisgarh	33122	32358	15248	13148	93877	38786	38482	15148	11092	103508
6	Goa	7825	3665	3869	1923	17282	8726	4360	4234	966	18286
7	Gujarat	124810	33034	18434	23131	199408	134214	39284	23708	25557	222763
8	Haryana	62961	10378	8743	7113	89195	72511	12345	8103	8355	101315
9	Himachal Pradesh	10595	7884	2876	16734	38090	11835	9375	3021	14942	39173
10	Jammu and Kashmir	12335	0	5148	51493	68976	13903	0	6430	49774	70108
11	Jharkhand	25118	31404	12830	10894	80245	28005	37352	13425	9146	87929
12	Karnataka	143702	34596	13914	36867	229080	163505	41193	13117	15528	233343
13	Kerala	71968	18261	15118	27378	132725	74329	21743	16346	12068	124486
14	Madhya Pradesh	72611	74543	19878	36954	203986	90724	88665	19926	34711	234026
15	Maharashtra	277486	60001	16776	51414	405678	302343	71350	20858	36045	430596
16	Manipur	1879	6784	458	6773	15893	1233	8077	210	5186	14706
17	Meghalaya	2651	7286	457	4426	14820	3217	8663	523	5575	17978
18	Mizoram	1102	4745	1028	3407	10282	1196	5647	1085	3486	11414
19	Nagaland	1462	5400	478	6759	14099	1598	6427	678	7452	16155
20	Odisha	46554	42989	42720	18200	150462	54427	51144	53011	21012	179593
21	Punjab	42243	17164	6232	21977	87616	47252	20410	7234	14296	89192
22	Rajasthan	87346	57231	20564	29846	194988	94086	68063	18680	22448	203276
23	Sikkim	1497	3865	976	1766	8104	1748	4285	874	1443	8351
24	Tamil Nadu	150223	38731	17061	37734	243749	167278	46072	25904	25342	264597
25	Telangana	106949	19668	19554	13179	159350	111798	23742	23820	9934	169293
26	Tripura	2597	7127	402	8183	18309	2913	8371	421	8833	20538
27	Uttarakhand	17103	10617	4367	16997	49083	19245	12628	4418	14324	50615
28	Uttar Pradesh	174087	169745	13489	59920	417241	193129	202620	14250	55803	465801
29	West Bengal	83609	71435	2197	38304	195544	89986	84972	3238	22072	200268
30	Delhi	47363	0	581	14759	62703	53681	0	1024	2093	56798
31	Puducherry	4297	0	1964	3375	9635	3908	0	2535	3599	10042
All States		1762276	948982	281693	661457	3654408	1950836	1129761	321711	527931	3930240

Source: State Finances- A Study of Budgets of 2025-26 , RBI

Table B - 18 (Contd...) MAJOR COMPONENTS OF THE REVENUE RECEIPTS OF ALL STATES ₹ Crore											
Sl. No.	States	2024-25 RE					2025-26 BE				
		Own Tax	Share in Central Tax	Own Non Tax	Grant in aid	Total	Own Tax	Share in Central Tax	Own Non Tax	Grant in aid	Total
1	2	3	4	5	6	7	8	9	10	11	12
1	Andhra Pradesh	94967	52080	7018	21966	176031	109007	57566	19119	32284	217977
2	Arunachal Pradesh	2953	22611	1054	6929	33546	3396	24992	1212	4944	34544
3	Assam	34148	40254	8854	28949	112205	34823	44494	8361	29548	117226
4	Bihar	54300	129435	7326	53382	244443	59520	138516	8221	54575	260831
5	Chhattisgarh	46200	44000	17500	13500	121200	54000	50000	22000	15000	141000
6	Goa	9277	4967	5936	1100	21281	9743	5491	6106	1364	22703
7	Gujarat	147626	44758	20308	18840	231531	158411	49473	23659	20011	251553
8	Haryana	81944	14066	8772	7843	112624	92144	15547	10334	9792	127817
9	Himachal Pradesh	13526	10681	4231	15266	43704	16101	11806	4193	10243	42343
10	Jammu and Kashmir	20855	0	8578	59072	88505	21550	0	10355	58624	90529
11	Jharkhand	33827	42558	20027	13926	110338	35199	47041	25856	17057	125153
12	Karnataka	180368	46933	14500	16000	257801	208100	51877	16500	16000	292477
13	Kerala	81627	25550	17906	7847	132930	91515	28617	19146	13075	152352
14	Madhya Pradesh	96116	101020	21895	42977	262009	109157	111662	21399	48661	290879
15	Maharashtra	367338	81293	30140	57692	536463	387544	89856	33052	50511	560964
16	Manipur	1869	9199	300	13006	24374	1915	10170	302	9051	21439
17	Meghalaya	4041	9870	747	9371	24029	4226	10910	797	9658	25591
18	Mizoram	1336	6371	1127	4397	13231	1478	7112	1138	3219	12948
19	Nagaland	1791	7322	621	7513	17247	1878	8094	594	8178	18744
20	Odisha	60000	58270	58000	37730	214000	66000	64408	60000	41592	232000
21	Punjab	57919	23254	10826	11721	103720	63250	25704	12211	10576	111740
22	Rajasthan	120478	77548	26917	37675	262618	142743	85716	26883	39193	294536
23	Sikkim	1987	5051	988	3012	11038	2076	5519	1007	3629	12231
24	Tamil Nadu	192752	52492	28124	20538	293906	220895	58022	28819	23834	331569
25	Telangana	129407	27050	25815	19836	202108	145420	29900	31619	22783	229721
26	Tripura	3348	10648	475	10042	24514	3610	11553	504	10749	26416
27	Uttarakhand	22134	14387	4577	18137	59236	24015	15903	4395	18227	62541
28	Uttar Pradesh	208955	230855	13407	94390	547607	295000	255172	24604	87915	662691
29	West Bengal	99863	96010	3286	28431	227591	112544	106999	9360	37158	266060
30	Delhi	59200	0	600	3219	63019	68700	0	750	12096	81546
31	Puducherry	4452	0	2923	3794	11169	4682	0	2959	3857	11499
All States		2234604	1288534	372776	688104	4584019	2548641	1422119	435456	723404	5129620

Source: State Finances- A Study of Budgets of 2025-26 , RBI

MAJOR COMPONENTS OF THE REVENUE RECEIPTS - FOR ALL STATES 2025-26 B.E.



Refer Table B-18

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

₹ Crore

Sl. No.	States	2022-23 Accounts					2023-24 Accounts				
		Development Exp.		Non-Development Expenditure	Grants-in-aid and Contributions *	Total Revenue Expenditure	Development Exp.		Non-Development Expenditure	Grants-in-aid and Contributions *	Total Revenue Expenditure
		Social Services	Economic Services				Social Services	Economic Services			
1	2	3	4	5	6	7	8	9	10	11	12
1	Andhra Pradesh	88355	49080	63800	20	201256	97189	47221	68019	21	212450
2	Arunachal Pradesh	5844	6369	5205		17418	6603	8173	5788		20564
3	Assam	51904	14911	34483	516	101815	43509	12200	38121	333	94163
4	Bihar	88348	39598	56029	0	183976	83225	48071	59218	0	190514
5	Chhattisgarh	31818	29499	22825	1143	85285	39412	47791	26240	1298	114741
6	Goa	5335	4120	5429	0	14884	6127	4895	5833		16855
7	Gujarat	75125	42673	61269	477	179543	78686	43340	66705	555	189286
8	Haryana	43680	20657	42069		106406	43778	24020	45398		113196
9	Himachal Pradesh	17408	9247	17763	6	44425	17323	8262	19146		44732
10	Jammu and Kashmir	22984	8853	31162	0	62999	22537	12086	31998		66621
11	Jharkhand	27640	15781	23261	0	66682	28709	22377	25590		76676
12	Karnataka	81011	57095	71816	5662	215584	93723	66962	75700	6229	242614
13	Kerala	50276	12281	69832	9563	141951	44005	11415	78185	9021	142626
14	Madhya Pradesh	82085	55127	54807	7877	199895	93007	57185	62830	8517	221538
15	Maharashtra	163329	80820	130591	32874	407614	189224	83363	139875	31889	444350
16	Manipur	4408	2744	6648	359	14159	4103	2006	7222	491	13822
17	Meghalaya	5612	4161	5091		14864	6030	5057	5496		16584
18	Mizoram	3674	2587	3831		10092	4209	2360	4268		10837
19	Nagaland	3746	2844	6821	0	13410	4318	3283	7218		14820
20	Odisha	52498	29603	47321	1584	131006	63348	42455	41479	1550	148832
21	Punjab	28849	26996	54003	3812	113661	31961	25032	57118	3296	117407
22	Rajasthan	90168	64436	71875	0.04	226479	101884	62669	77678	0	242231
23	Sikkim	2814	1735	2983	99	7631	2889	1953	3282	96	8221
24	Tamil Nadu	88968	71975	99097	19926	279964	101246	71573	113336	23564	309718
25	Telangana	57564	45818	50025		153407	58610	54258	55646		168514
26	Tripura	7718	2734	6961	326	17739	7606	2778	7519	439	18342
27	Uttarakhand	18156	6687	16889	2041	43773	19653	7485	17579	2557	47274
28	Uttar Pradesh	138928	78363	144688	18000	379978	150986	100269	154819	23713	429788
29	West Bengal	115569	27608	79254	408	222839	103031	37930	84276	721	225959
30	Delhi	27177	9423	7322	4323	48246	28182	9772	7162	5219	50335
31	Puducherry	3379	2675	2915		8969	3814	3146	3107		10066
	All States	1484371	826500	1296064	109015	3715950	1578927	929390	1395850	119510	4023677

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

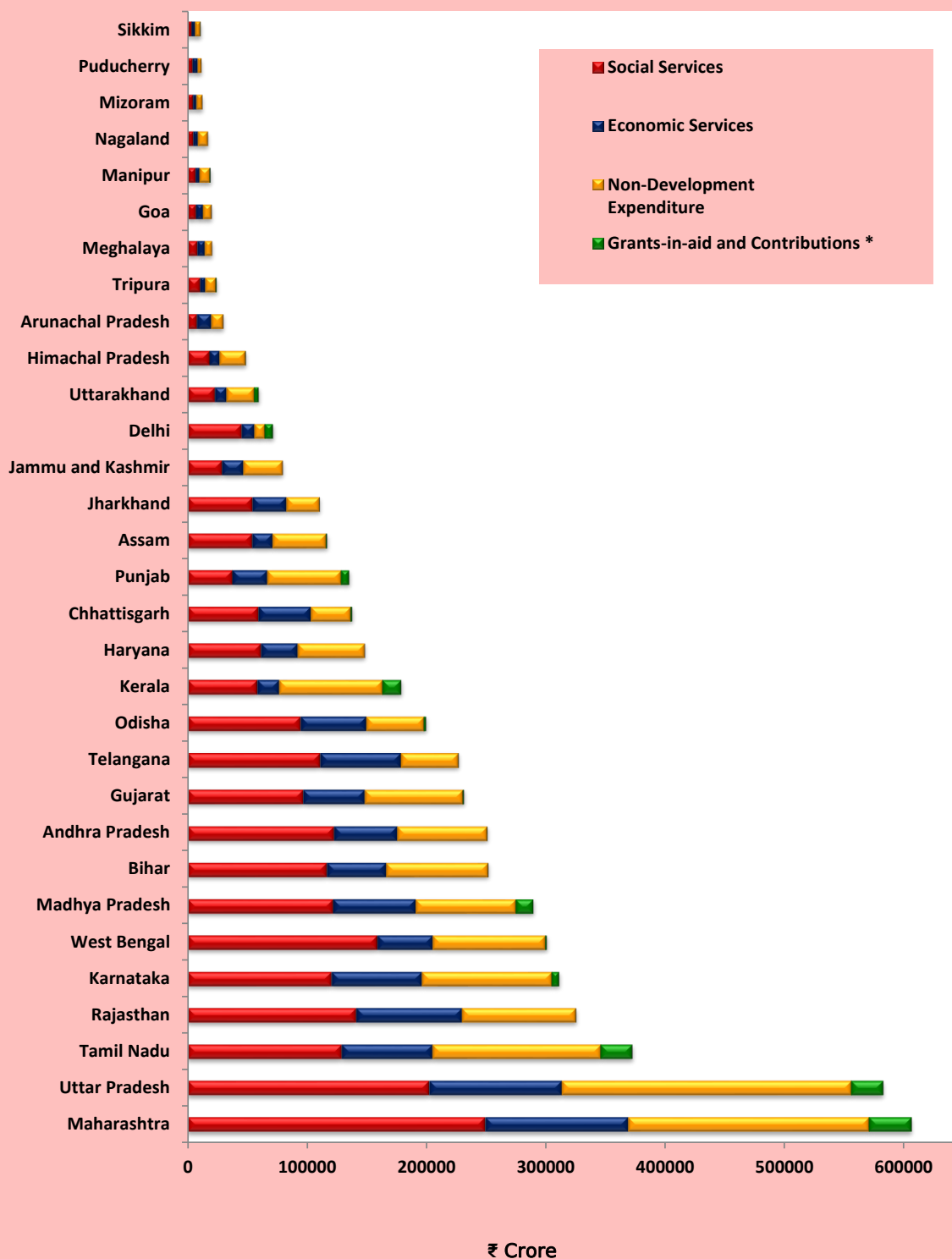
Source: State Finances- A Study of Budgets of 2025-26, RBI

Table B - 19 (Contd...) MAJOR COMPONENTS OF THE REVENUE EXPENDITURE OF ALL STATES ₹ Crore											
Sl. No.	States	2024-25 R.E.					2025-26 B.E.				
		Development Exp.		Non-Development Expenditure	Grants-in-aid and Contributions *	Total Revenue Expenditure	Development Exp.		Non-Development Expenditure	Grants-in-aid and Contributions *	Total Revenue Expenditure
		Social Services	Economic Services				Social Services	Economic Services			
		13	14	15	16	17	18	19	20	21	22
1	Andhra Pradesh	107304	46426	70588	25	224343	122582	52876	75680	25	251163
2	Arunachal Pradesh	8272	11108	6957		26337	7792	12028	10144		29963
3	Assam	53128	19169	44385	891	117573	54079	17049	45122	976	117226
4	Bihar	141550	58262	81412	7	281230	116739	49456	85799	7	252000
5	Chhattisgarh	54502	43710	28837	1357	128406	59315	43745	33778	1359	138196
6	Goa	7179	5600	7282		20061	7119	5740	7353		20212
7	Gujarat	90063	46124	73184	811	210181	96727	51675	82604	852	231858
8	Haryana	51348	27591	51534		130472	61502	30711	56204		148417
9	Himachal Pradesh	19243	10168	20789		50200	18387	8342	21994	11	48733
10	Jammu and Kashmir	27952	17314	38314		83580	28932	17643	33129		79703
11	Jharkhand	43190	26564	28720	0	98474	54377	28271	27989	0	110637
12	Karnataka	115132	71177	90733	6886	283928	120434	75814	109105	6385	311739
13	Kerala	52223	12058	84645	13201	162126	58437	18290	86768	15980	179476
14	Madhya Pradesh	110371	65795	74362	10454	260983	121817	69134	84295	15015	290261
15	Maharashtra	253680	110314	163106	35899	562999	249337	119550	202136	35832	606855
16	Manipur	6700	4315	8366	562	19944	6597	3400	8789	710	19496
17	Meghalaya	7482	6042	6128		19653	8162	6141	6254		20556
18	Mizoram	5350	3168	4816		13334	4475	2883	5026		12385
19	Nagaland	4576	3537	8032		16145	4664	3911	8551		17127
20	Odisha	92847	48573	42830	1816	186065	94570	55045	48754	1831	200200
21	Punjab	35854	32740	57907	5904	132405	37602	29052	62253	6791	135698
22	Rajasthan	127947	76434	90176	0	294557	141098	88695	95753	0	325546
23	Sikkim	3458	2656	3694	161	9970	3400	2923	4562	144	11028
24	Tamil Nadu	115787	74599	125885	24102	340374	128963	76008	141381	26852	373204
25	Telangana	81125	71392	43692	10	196219	110967	67722	48284	10	226982
26	Tripura	9096	4087	8693	693	22569	10431	4347	9105	636	24520
27	Uttarakhand	23175	8813	20783	3612	56383	22944	9574	23469	3968	59955
28	Uttar Pradesh	170875	108394	185330	24000	488598	202290	111125	242760	27000	583175
29	West Bengal	138227	40109	91556	960	270852	158880	46281	94770	1444	301375
30	Delhi	31131	9429	8340	5805	54706	45291	10534	9148	6912	71885
31	Puducherry	4423	3875	3274		11573	4171	4114	3340		11625
	All States	1993192	1069541	1574348	137169	4774250	2162077	1122076	1774300	152741	5211193

* Compensation and Assignments to Local Bodies and Panchayati Raj Institutions.Data not available for the States

Source: State Finances- A Study of Budgets of 2025-26 , RBI

MAJOR COMPONENTS OF THE REVENUE EXPENDITURE FOR ALL STATES (2025-26 B.E.)



* Compensation and assignments to Local Bodies and Panchayati Raj Institutions
Refer Table B-19

Table B - 20

REVENUE SURPLUS / DEFICIT OF ALL STATES

₹ Crore

Sl. No.	States	2022-23			2023-24			2024-25 R.E.			2025-26 B.E.		
		Receipts	Expenditure	Surplus/Deficit	Receipts	Expenditure	Surplus/Deficit	Receipts	Expenditure	Surplus/Deficit	Receipts	Expenditure	Surplus/Deficit
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Andhra Pradesh	157768	201256	-43487	173767	212450	-38683	176031	224343	-48311	217977	251163	-33186
2	Arunachal Pradesh	23788	17418	6370	27441	20564	6877	33546	26337	7210	34544	29963	4581
3	Assam	89742	101815	-12072	91534	94163	-2628	112205	117573	-5368	117226	117226	0
4	Bihar	172688	183976	-11288	193347	190514	2833	244443	281230	-36788	260831	252000	8831
5	Chhattisgarh	93877	85285	8592	103508	114741	-11233	121200	128406	-7206	141000	138196	2804
6	Goa	17282	14884	2399	18286	16855	1431	21281	20061	1221	22703	20212	2491
7	Gujarat	199408	179543	19865	222763	189286	33477	231531	210181	21350	251553	231858	19695
8	Haryana	89195	106406	-17212	101315	113196	-11881	112624	130472	-17848	127817	148417	-20600
9	Himachal Pradesh	38090	44425	-6336	39173	44732	-5559	43704	50200	-6496	42343	48733	-6390
10	Jammu and Kashmir	68976	62999	5977	70108	66621	3486	88505	85580	4925	90529	79703	10826
11	Jharkhand	80245	66682	13564	87929	76676	11252	110338	98474	11864	125153	110637	14517
12	Karnataka	229080	215584	13496	233343	242614	-9272	257801	283928	-26127	292477	311739	-19262
13	Kerala	132725	141951	-9226	124486	142626	-18140	132930	162126	-29196	152352	179476	-27125
14	Madhya Pradesh	203986	199895	4091	234026	221538	12488	262009	260983	1026	290879	290261	618
15	Maharashtra	405678	407614	-1936	430596	444350	-13754	536463	562999	-26535	560964	606855	-45891
16	Manipur	15893	14159	1734	14706	13822	884	24374	19944	4430	21439	19496	1943
17	Meghalaya	14820	14864	-44	17978	16584	1394	24029	19653	4377	25591	20556	5035
18	Mizoram	10282	10092	190	11414	10837	577	13231	13334	-103	12948	12385	563
19	Nagaland	14099	13410	689	16155	14820	1335	17247	16145	1102	18744	17127	1618
20	Odisha	150462	131006	19456	179593	148832	30761	214000	186065	27935	232000	200200	31800
21	Punjab	87616	113661	-26045	89192	117407	-28215	103720	132405	-28685	111740	135698	-23957
22	Rajasthan	194988	226479	-31491	203276	242231	-38955	262618	294557	-31939	294536	325546	-31009
23	Sikkim	8104	7631	473	8351	8221	131	11038	9970	1068	12231	11028	1203
24	Tamil Nadu	243749	279964	-36215	264597	309718	-45121	293906	340374	-46468	331569	373204	-41635
25	Telangana	159350	153407	5944	169293	168514	779	202108	196219	5889	229721	226982	2738
26	Tripura	18309	17739	570	20538	18342	2196	24514	22569	1945	26416	24520	1896
27	Uttarakhand	49083	43773	5310	50615	47274	3341	59236	56383	2852	62541	59955	2586
28	Uttar Pradesh	417241	379978	37263	465801	429788	36013	547607	488598	59008	662691	583175	79516
29	West Bengal	195544	222839	-27295	200268	225959	-25692	227591	270852	-43262	266060	301375	-35315
30	Delhi	62703	48246	14457	56798	50335	6462	63019	54706	8314	81546	71885	9661
31	Puducherry	9635	8969	666	10042	10066	-24	11169	11573	-404	11499	11625	-126
	All States	3654408	3715950	-61542	3930240	4023677	-93437	4584019	4774239	-190221	5129620	5211193	-81574

Source: State Finances- A Study of Budgets of 2025-26, RBI

Table B-21									
Gross and Net Interest Payments As Percentage of Revenue Receipts									
Sl.No	States	Percentage of Interest Payments							
		2022-23		2023-24		2024-25 RE		2025-26 BE	
		Gross	Net	Gross	Net	Gross	Net	Gross	Net
1	2	3	4	5	6	7	8	9	10
1	Andhra Pradesh	16.16	16.15	16.97	16.95	17.58	17.56	16.06	16.03
2	Arunachal Pradesh	3.51	3.12	3.13	2.50	2.82		2.88	
3	Assam	7.66	7.30	8.89	7.99	8.63	7.78	9.37	8.44
4	Bihar	8.79	8.42	9.11	8.64	8.40	7.69	8.82	7.87
5	Chhattisgarh	6.80	6.58	6.57	6.40	7.44	7.15	6.75	6.58
6	Goa	10.51	10.23	10.33	10.15	9.63	9.56	10.12	10.07
7	Gujarat	12.71	12.08	12.20	10.99	12.40	11.68	12.40	11.68
8	Haryana	22.53	20.89	21.32	19.70	21.92	20.33	20.52	19.08
9	Himachal Pradesh	12.68	12.45	14.42	14.10	14.34	13.11	15.91	15.27
10	Jammu and Kashmir	12.31	12.29	14.16	14.12	11.61	11.60	12.72	12.72
11	Jharkhand	7.77	7.42	7.78	7.29	6.48	6.03	5.08	4.52
12	Karnataka	12.41	11.81	13.21	12.57	14.21	13.04	15.59	14.73
13	Kerala	18.97	18.84	21.68	21.54	22.37	22.17	20.89	20.70
14	Madhya Pradesh	9.54	7.30	9.87	9.04	10.26	9.42	9.84	9.10
15	Maharashtra	10.28	9.68	10.60	10.06	10.19	9.61	11.53	10.94
16	Manipur	5.50	5.48	6.64	6.61	4.59	4.58	5.64	5.60
17	Meghalaya	6.94	6.88	6.33	6.27	5.14	5.09	5.26	5.22
18	Mizoram	4.80	4.32	5.10	4.96	4.78	4.40	6.12	5.78
19	Nagaland	7.04	6.99	6.61	6.52	6.92	6.85	7.08	7.01
20	Odisha	3.66	2.56	2.88	2.37	2.57	1.83	2.80	2.07
21	Punjab	22.72	22.44	25.28	24.97	23.09	22.81	22.37	22.08
22	Rajasthan	15.69	14.65	16.79	15.80	14.90	13.96	13.60	12.63
23	Sikkim	8.86	8.05	9.86	8.72	8.43	7.43	8.76	8.16
24	Tamil Nadu	19.25	17.30	20.24	16.48	20.54	16.00	20.84	17.60
25	Telangana	13.69	13.53	14.38	14.36	8.77	8.72	8.43	8.38
26	Tripura	7.50	7.38	6.49	6.36	5.74	5.57	5.48	5.27
27	Uttarakhand	10.40	8.85	10.26	10.01	11.20	10.97	11.18	10.91
28	Uttar Pradesh	10.31	10.01	10.15	9.89	9.83	9.60	9.67	9.34
29	West Bengal	20.46	20.30	21.28	21.15	20.31	20.18	18.33	16.59
30	Delhi	5.21	5.12	5.45	4.79	4.23	3.97	2.75	2.43
31	Puducherry	8.19	7.16	7.64	6.39	7.61	5.89	7.21	5.67
	All States	12.55	11.88	12.90	12.18	12.25	11.46	12.18	11.40

Source: State Finances- A Study of Budgets of 2025-26 , RBI

Table B-22
Gross Fiscal Deficit

Sl.n o	States	2022-23 Accounts			2023-24 Accounts			2024-25 RE			2025-26 BE			₹ Crore
		Receipts	Expenditure	Fiscal Deficit	Receipts	Expenditure	Fiscal Deficit	Receipts	Expenditure	Fiscal Deficit	Receipts	Expenditure	Fiscal Deficit	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
1	Andhra Pradesh	157764	210272	52508	173791	236511	62720	176056	249418	73362	218002	297929	79927	
2	Arunachal Pradesh	23792	25530	1738	27443	29031	1589	33556	36889	3333	34554	38809	4255	
3	Assam	89747	118152	28405	94817	115672	20855	114476	151481	37005	119244	146642	27398	
4	Bihar	172730	217553	44823	193443	229103	35660	244947	327425	82478	261357	294075	32718	
5	Chhattisgarh	94000	98691	4691	103538	130471	26933	121350	151700	30350	141100	165000	23900	
6	Goa	17285	18329	1044	18289	20424	2136	21301	25390	4088	22706	25552	2845	
7	Gujarat	199662	216508	16845	224138	247632	23493	233331	283902	50570	273753	332150	58397	
8	Haryana	89506	120533	31027	101731	133172	31441	114013	146569	32556	132334	169229	35995	
9	Himachal Pradesh	38185	50565	12380	39203	50468	11266	43733	59658	15925	42371	52709	10338	
10	Jammu and Kashmir	68977	73833	4855	70114	78722	8608	88510	103176	14666	90535	106641	16107	
11	Jharkhand	80292	84908	4617	95205	101537	6332	110718	122201	11483	125400	136653	11253	
12	Karnataka	229560	276183	46622	233685	299207	65522	257951	340891	82940	292647	383075	90428	
13	Kerala	133184	158738	25555	125248	159507	34258	134025	178772	44747	153544	198582	45039	
14	Madhya Pradesh	205491	246694	41203	234402	278886	44485	265929	328363	62435	296434	375335	78902	
15	Maharashtra	406321	473922	67602	431339	521898	90559	539157	672030	132873	563786	700020	136235	
16	Manipur	15894	17651	1757	14707	16571	1863	24378	26465	2087	21442	23539	2096	
17	Meghalaya	14844	17641	2796	18002	21154	3152	24059	25574	1514	25627	27598	1970	
18	Mizoram	10309	11416	1108	11438	12116	678	13264	15925	2661	12973	14624	1652	
19	Nagaland	14552	16115	1563	16158	17943	1784	17249	20531	3283	18746	20096	1350	
20	Odisha	151294	166513	15219	180153	194895	14743	214505	243908	29403	232600	266800	34200	
21	Punjab	87779	121710	33930	89231	122346	33115	104394	141144	36750	112431	146632	34201	
22	Rajasthan	195424	246452	51029	203695	269275	65580	263168	333259	70091	294973	379617	84644	
23	Sikkim	8104	10008	1903	8352	10882	2530	11038	14265	3226	12232	15535	3303	
24	Tamil Nadu	244869	326755	81886	268633	359063	90430	297855	399203	101348	332330	439293	106963	
25	Telangana	159979	192536	32557	169329	219292	49963	202169	248933	46764	230828	284837	54010	
26	Tripura	18361	19873	1513	20539	21176	638	24525	29751	5226	26450	31412	4962	
27	Uttarakhand	49112	52061	2949	50631	58380	7749	59260	68786	9526	62565	75170	12605	
28	Uttar Pradesh	418579	483215	64636	467636	548358	80723	550905	645710	94805	665933	757333	91400	
29	West Bengal	195626	245412	49786	201724	255717	53993	227813	300831	73018	268284	341462	73178	
30	Delhi	63961	59395	-4565	56896	60830	3934	63062	64586	1524	81655	95358	13703	
31	Puducherry	9636	9287	-349	10043	10506	463	11169	12291	1123	11499	12601	1102	
	All States	3664818	4386450	721632	3953550	4830745	877195	4607866	5769026	1161161	5179231	6354306	1175075	

Source: State Finances- A Study of Budgets of 2025-26, RBI

Table B-23 State wise Primary Deficit ₹ Crore					
Sl.No	States	Primary Deficit(+)/Surplus(-)			
		2022-23	2023-24	2024-25 RE	2025-26 BE
1	2	3	4	5	6
1	Andhra Pradesh	27016	33238	42418	44929
2	Arunachal Pradesh	904	731	2385	3260
3	Assam	21530	12716	27318	16411
4	Bihar	29640	18054	61952	9704
5	Chhattisgarh	-1691	20135	21334	14385
6	Goa	-772	246	2038	548
7	Gujarat	-8508	-3682	21863	27197
8	Haryana	10931	9836	7863	9764
9	Himachal Pradesh	7551	5617	9660	3599
10	Jammu and Kashmir	-3638	-1317	4395	4589
11	Jharkhand	-1622	-507	4330	4899
12	Karnataka	18195	34696	46307	44828
13	Kerala	378	7272	15008	13215
14	Madhya Pradesh	21749	21386	35558	50265
15	Maharashtra	25913	44907	78186	71576
16	Manipur	882	887	969	888
17	Meghalaya	1768	2014	279	623
18	Mizoram	614	96	2028	859
19	Nagaland	569	716	2089	23
20	Odisha	9717	9562	23903	27700
21	Punjab	14025	10563	12796	9206
22	Rajasthan	20427	31452	30973	44585
23	Sikkim	1185	1706	2296	2231
24	Tamil Nadu	34975	36864	40991	37850
25	Telangana	10735	25616	29035	34641
26	Tripura	139	-696	3819	3515
27	Uttarakhand	-2155	2557	2890	5615
28	Uttar Pradesh	21628	33445	41000	27304
29	West Bengal	9768	11372	26802	24400
30	Delhi	-7832	840	-1142	11457
31	Puducherry	-1138	-304	273	273
	All States	262885	370019	599616	550337

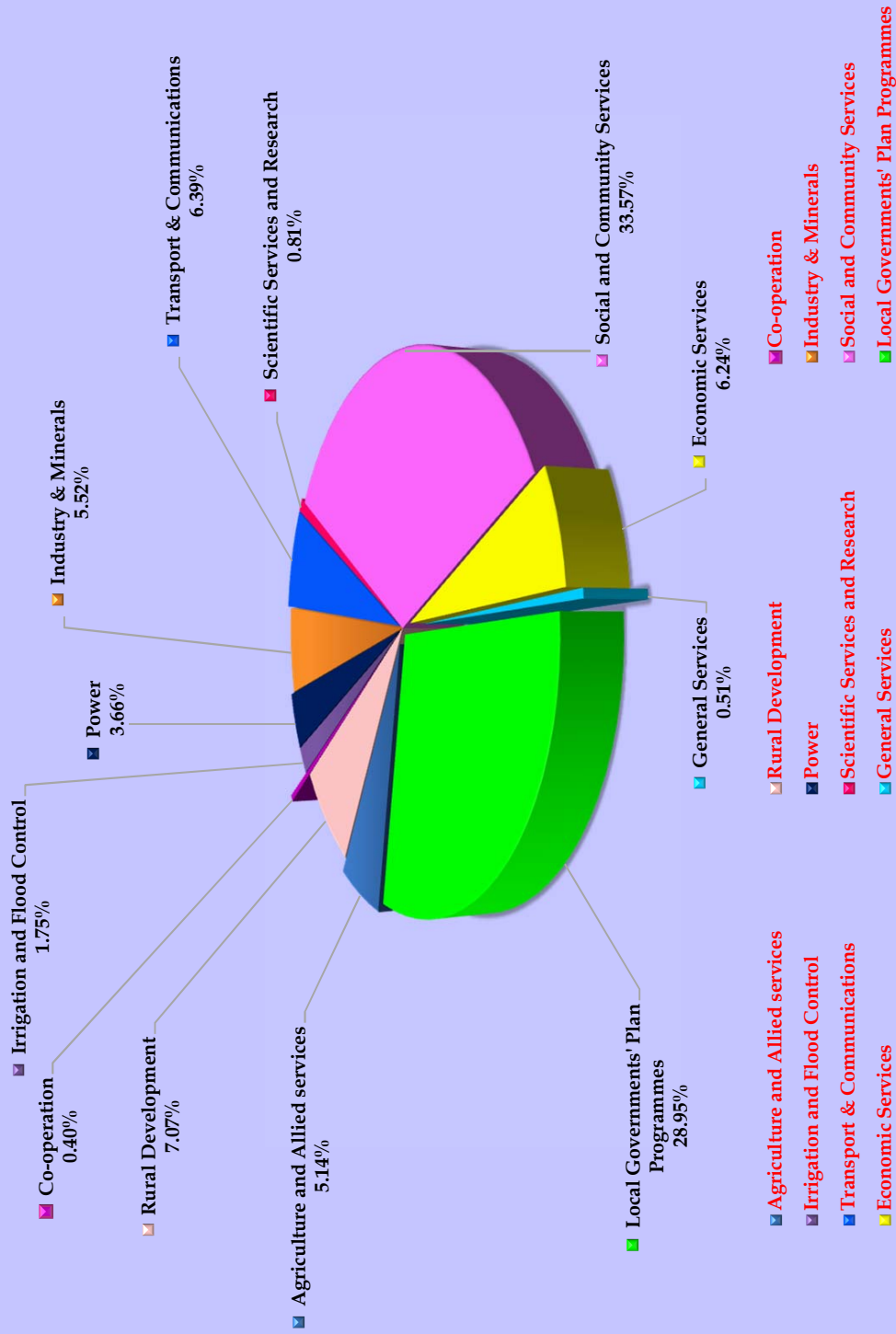
Source: State Finances- A Study of Budgets of 2025-26 , RBI

PART-C

OVERVIEW OF STATE ANNUAL PLANS

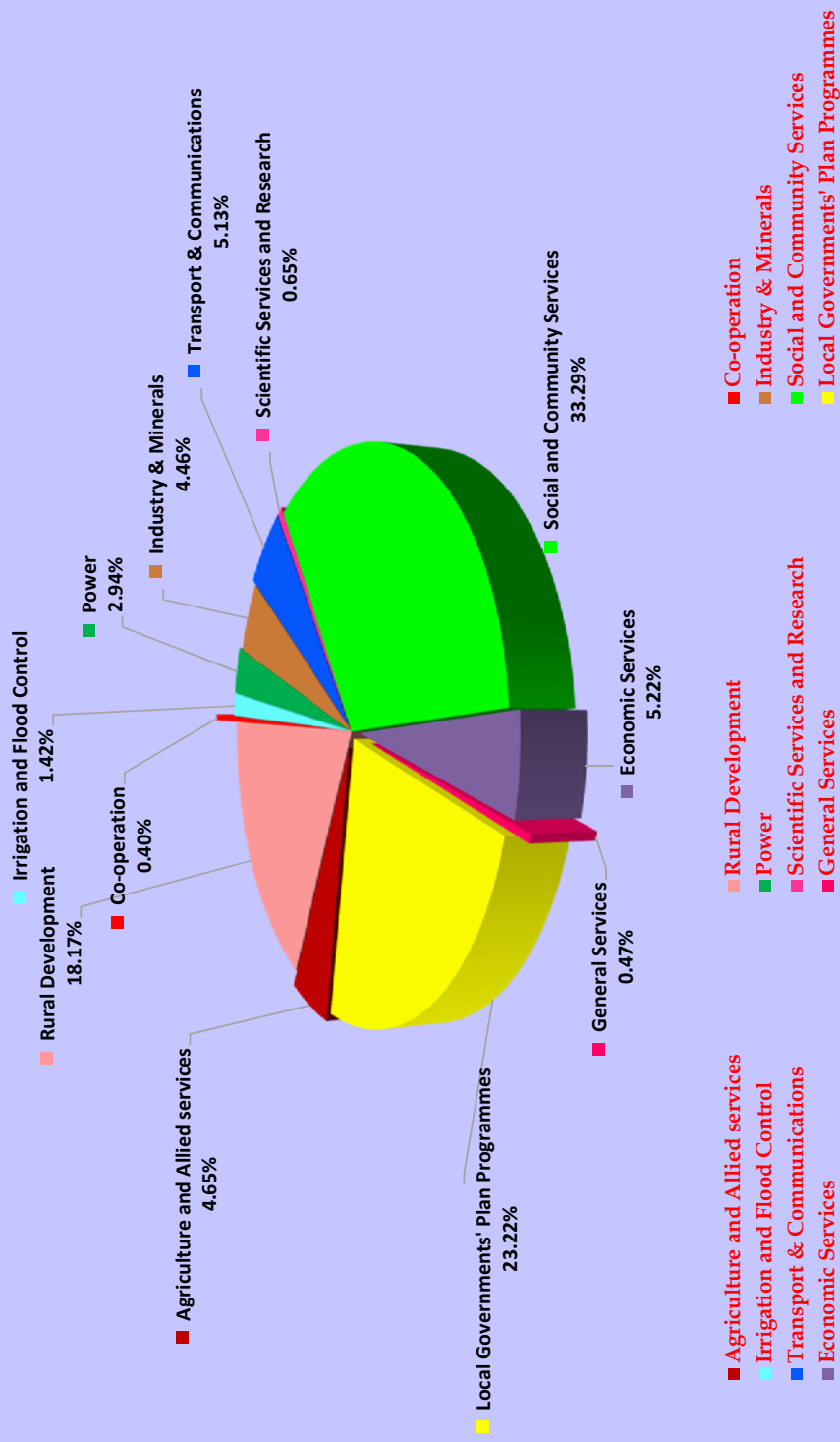
Table C-1 FOURTEENTH FIVE YEAR PLAN-KERALA Annual Plan 2026-27 (₹ in crore)						
Sl. No.	Head of Development	State	CSS	Gross Outlay	State Plan as % of State's Total Plan	As % of Gross Outlay
1	2	3	4	5	6	7
I	Agriculture and Allied Services	1837.22	234.73	2071.95	5.14%	4.65%
II	Rural Development	2526.98	5570.69	8097.67	7.07%	18.17%
III	Co-operation	142.52	34.91	177.43	0.40%	0.40%
IV	Irrigation and Flood Control	623.85	7.00	630.85	1.75%	1.42%
V	Power	1309.84	0.00	1309.84	3.66%	2.94%
VI	Industry and Minerals	1973.51	15.00	1988.51	5.52%	4.46%
VII	Transport and Communications	2285.05	0.00	2285.05	6.39%	5.13%
VIII	Scientific Services and Research	288.60	0.90	289.50	0.81%	0.65%
IX	Social and Community Services	12000.40	2838.42	14838.82	33.57%	33.29%
X	Economic Services	2231.78	94.43	2326.21	6.24%	5.22%
XI	General Services	181.25	28.58	209.83	0.51%	0.47%
XII	Local Governments' Plan Programmes	10349.00	0.00	10349.00	28.95%	23.22%
	State's Annual Plan for 2026-27	35750.00	8824.66	44574.66	100.00%	100.00%
Special Central Assistance to SCP/TSP		0.00	0.00	0.00		

XIV FIVE YEAR PLAN - ANNUAL PLAN 2026-27 (STATE)



Refer Table C-1

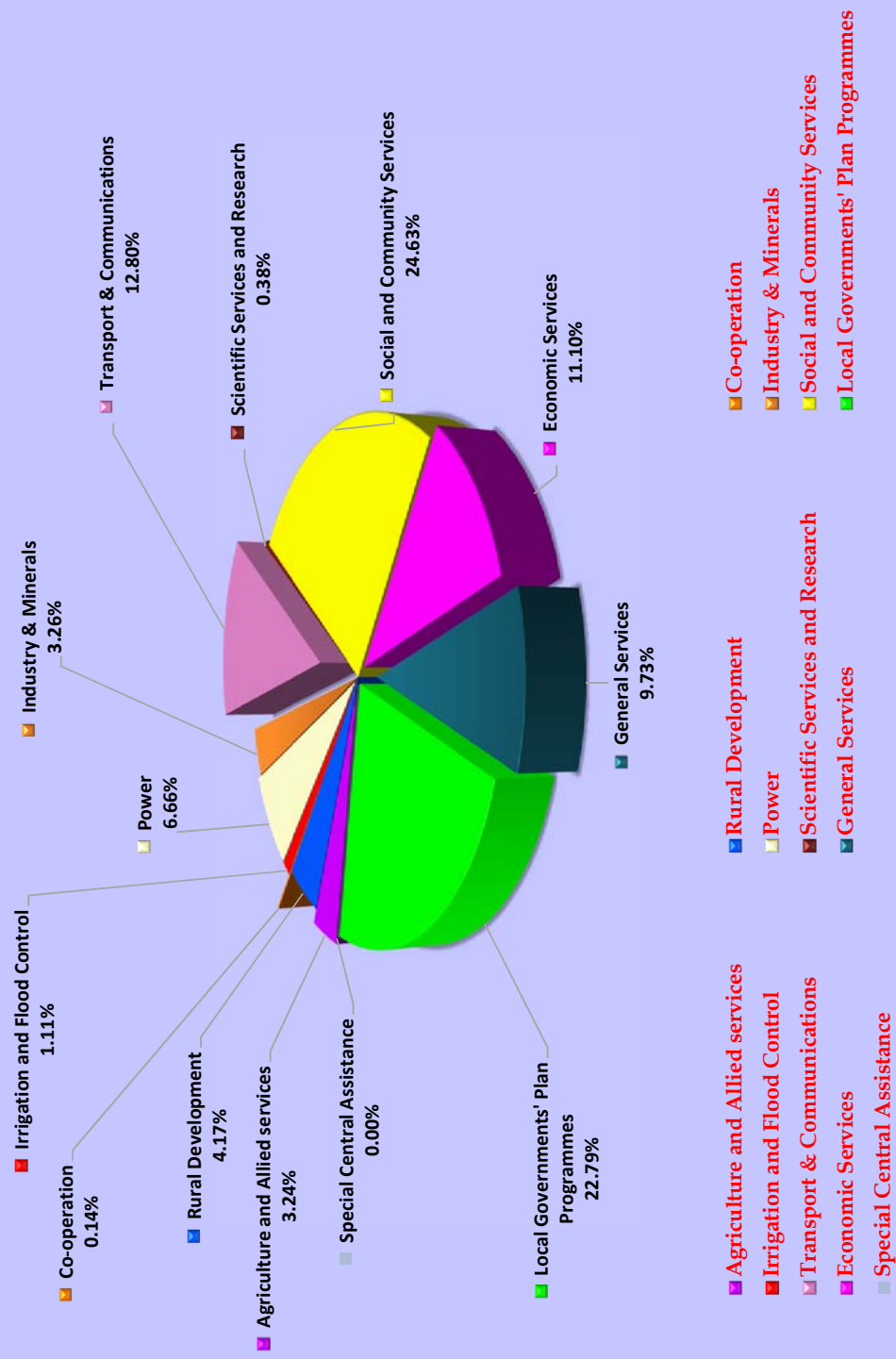
XIV FIVE YEAR PLAN - ANNUAL PLAN 2026-27 (GROSS)



Refer Table C-1

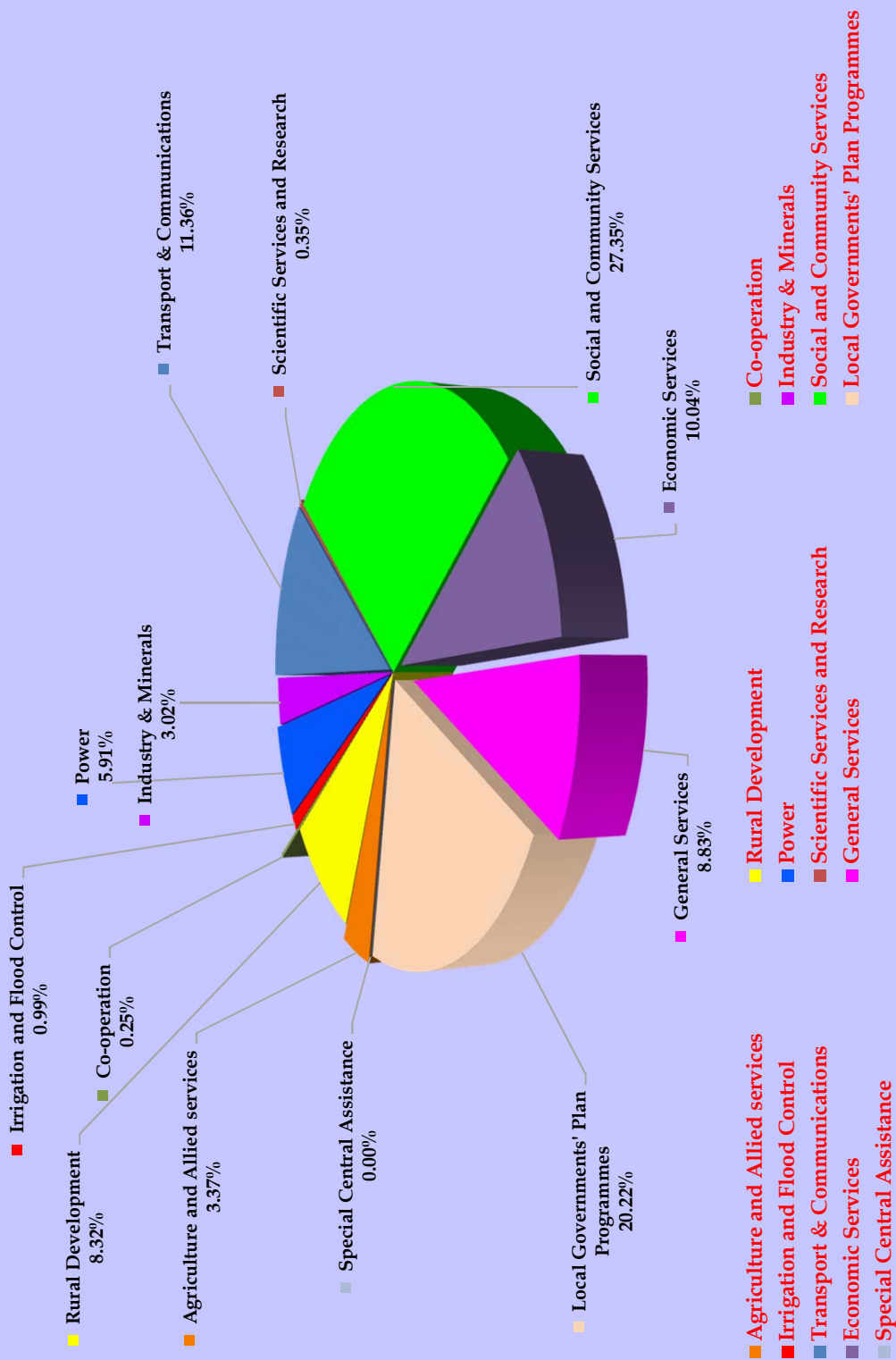
Table C-2 XIV FIVE YEAR PLAN-KERALA (YEAR WISE SECTORAL CLASSIFICATION)																			(₹ in crore)
Sl. No.	Head of Development	State						CSS						Gross Outlay					
		2022-23 Accounts	2023-24 Accounts	2024-25 Accounts	2025-26 RE	2026-27 BE	2022-23 Accounts	2023-24 Accounts	2024-25 Accounts	2025-26 RE	2026-27 BE	2022-23 Accounts	2023-24 Accounts	2024-25 Accounts	2025-26 RE	2026-27 BE	2022-23 Accounts	2023-24 Accounts	2024-25 Accounts
I	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17			
I	Agriculture and Allied Services	1263.14	1101.82	1168.48	1149.76	1837.22	193.80	248.22	185.92	269.40	234.73	1456.94	1350.04	1354.39	1419.16	2071.95			
II	Rural Development	1418.63	1266.05	1469.52	1707.34	2526.98	1260.03	905.10	1254.95	1512.38	5570.69	2678.66	2171.15	2724.47	3219.72	8097.67			
III	Co-operation	50.84	17.61	36.90	42.06	142.52	222.75	7.15	7.48	11.90	34.91	273.59	24.76	44.39	53.96	177.43			
IV	Irrigation and Flood Control	389.25	332.07	416.16	465.38	623.85	3.58	0.76	0.42	2.56	7.00	392.84	332.83	416.58	467.94	630.85			
V	Power	2192.61	1678.85	3688.33	4545.85	1309.84	0.00	0.00	0.00	0.00	0.00	2192.61	1678.85	3688.33	4545.85	1309.84			
VI	Industry and Minerals	1237.67	1145.20	1133.48	1066.98	1973.51	1.03	23.13	115.26	134.16	15.00	1238.69	1168.33	1248.74	1201.14	1988.51			
VII	Transport and Communications	5712.04	5906.78	6157.68	5712.16	2285.05	0.00	0.00	0.05	0.00	0.00	5712.04	5906.78	6157.73	5712.16	2285.05			
VIII	Scientific Services and Research	165.40	98.78	106.91	110.92	288.60	0.27	15.75	0.00	0.45	0.90	165.67	114.53	106.91	111.37	289.50			
IX	Social and Community Services	10018.41	9376.69	9940.76	8256.92	12000.40	2954.21	2095.77	2581.79	2000.81	2838.42	12972.62	11472.45	12522.55	10257.74	14838.82			
X	Economic Services	4333.15	5040.91	5127.16	5614.63	2231.78	93.58	91.78	70.12	79.28	94.43	4426.73	5132.69	5197.28	5693.90	2326.21			
XI	General Services	3614.66	6720.77	3642.77	5425.13	181.25	86.54	84.55	149.28	100.89	28.58	3701.20	6805.32	3792.05	5526.02	209.83			
XII	Local Governments' Plan Programmes	6845.67	6029.37	8399.56	14257.59	10349.00	0.00	0.00	0.00	0.00	0.00	6845.67	6029.37	8399.56	14257.59	10349.00			
XIII	TOTAL	37241.48	38714.89	41287.70	48354.70	35750.00	4815.79	3472.20	4365.27	4111.84	8824.66	42057.27	42187.09	45652.97	52466.54	44574.66			
Special Central Assistance to SCP/TSP		0.97	0.19	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.97	0.19	0.01	0.00	0.00			
Grand Total		37242.44	38715.08	41287.72	48354.70	35750.00	4815.79	3472.20	4365.27	4111.84	8824.66	42058.23	42187.28	45652.99	52466.54	44574.66			

XIV FIVE YEAR PLAN KERALA (YEAR WISE SECTORAL CLASSIFICATION) (STATE)



Refer Table C-2

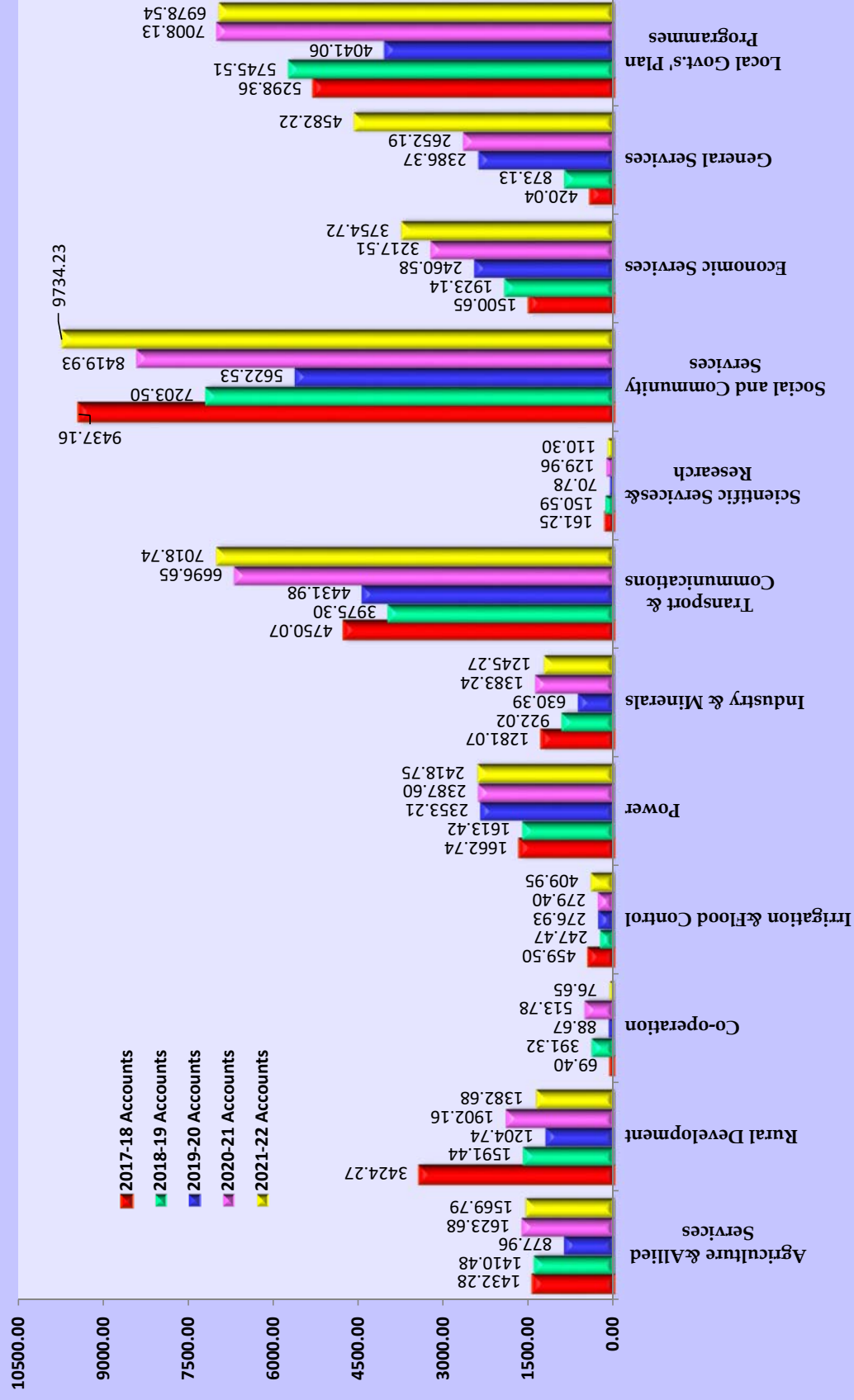
XIV FIVE YEAR PLAN KERALA (YEAR WISE SECTORAL CLASSIFICATION) (GROSS)



Refer Table C-2

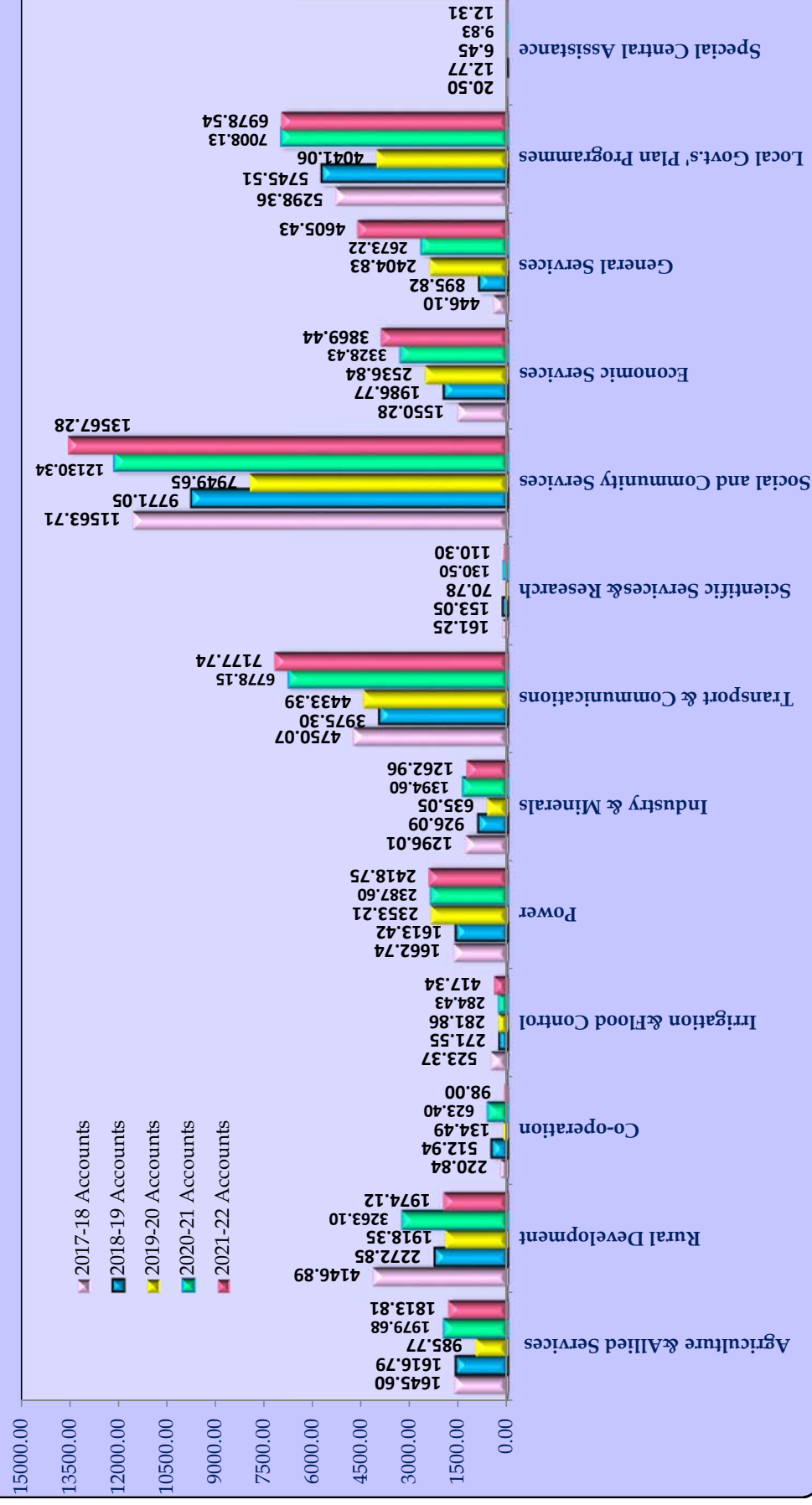
Table C-3 THIRTEENTH FIVE YEAR PLAN-(KERALA 2017-2022) (₹ in crore)																		
Sl. No.	Head of Development	XIII Plan Out lay	State Plan					CSS					GROSS PLAN OUTLAY					
			2017-18 Accts	2018-19 Accts	2019-20 Accts	2020-21 Accts	2021-22 Accts	2017-18 Accts	2018-19 Accts	2019-20 Accts	2020-21 Accts	2021-22 Accts	2017-18 Accts	2018-19 Accts	2019-20 Accts	2020-21 Accts	2021-22 Accts	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
I	Agriculture and Allied services	10053.81	1432.28	1410.48	877.96	1623.68	1569.79	213.32	206.31	107.81	356.00	244.02	1645.60	1616.79	985.77	1979.68	1813.81	
II	Rural Development	28275.28	3424.27	1591.44	1204.74	1902.16	1382.68	722.62	681.41	713.61	1360.94	591.44	4146.89	2272.85	1918.35	3263.10	1974.12	
III	Co-operation	1042.79	69.40	391.32	88.67	513.78	76.65	151.44	121.62	45.82	109.62	21.35	220.84	512.94	134.49	623.40	98.00	
IV	Irrigation and Flood Control	3144.34	459.50	247.47	276.93	279.40	409.95	63.87	24.08	4.93	5.03	7.39	523.37	271.55	281.86	284.43	417.34	
V	Power	8109.53	1662.74	1613.42	2353.21	2387.60	2418.75	0.00	0.00	0.00	0.00	0.00	1662.74	1613.42	2353.21	2387.60	2418.75	
VI	Industry and Minerals	7510.05	1281.07	922.02	630.39	1383.24	1245.27	14.94	4.07	4.66	11.36	17.69	1296.01	926.09	635.05	1394.60	1262.96	
VII	Transport and Communications	10129.87	4750.07	3975.30	4431.98	6696.65	7018.74	0.00	0.00	1.41	81.50	159.00	4750.07	3975.30	4433.39	6778.15	7177.74	
VIII	Scientific Services and Research	1509.44	161.25	150.59	70.78	129.96	110.30	0.00	2.46	0.00	0.54	0.00	161.25	153.05	70.78	130.50	110.30	
IX	Social & Community Services	66618.64	9437.16	7203.50	5622.53	8419.93	9734.23	2126.55	2567.55	2327.12	3710.41	3833.05	11563.71	9771.05	7949.65	12130.34	13567.28	
X	Economic Services	13128.96	1500.65	1923.14	2460.58	3217.51	3754.72	49.63	63.63	76.26	110.92	114.72	1550.28	1986.77	2536.84	3328.43	3869.44	
XI	General Services	987.14	420.04	873.13	2386.37	2652.19	4582.22	26.06	22.69	18.46	21.03	23.21	446.10	895.82	2404.83	2673.22	4605.43	
XII	Local Governments' Plan Programmes	35165.50	5298.36	5745.51	4041.06	7008.13	6978.54	0.00	0.00	0.00	0.00	0.00	5298.36	5745.51	4041.06	7008.13	6978.54	
	TOTAL	185678.35	29896.79	26047.32	24445.20	36214.23	39281.84	3368.43	3693.82	3300.08	5767.35	5011.87	33265.22	29741.14	27745.28	41981.58	44293.71	
XIII	Special Central Assistance	128.00	20.50	12.77	6.45	9.83	12.31	0.00	0.00	0.00	0.00	0.00	20.50	12.77	6.45	9.83	12.31	
	Grand Total	185806.35	29917.29	26060.09	24451.65	36224.06	39294.15	3368.43	3693.82	3300.08	5767.35	5011.87	33285.72	29753.91	27751.73	41991.41	44306.02	

YEAR WISE SECTORAL CLASSIFICATION - XIII STATE PLAN



Refer Table C-3

YEAR WISE SECTORAL CLASSIFICATION - XIII GROSS PLAN

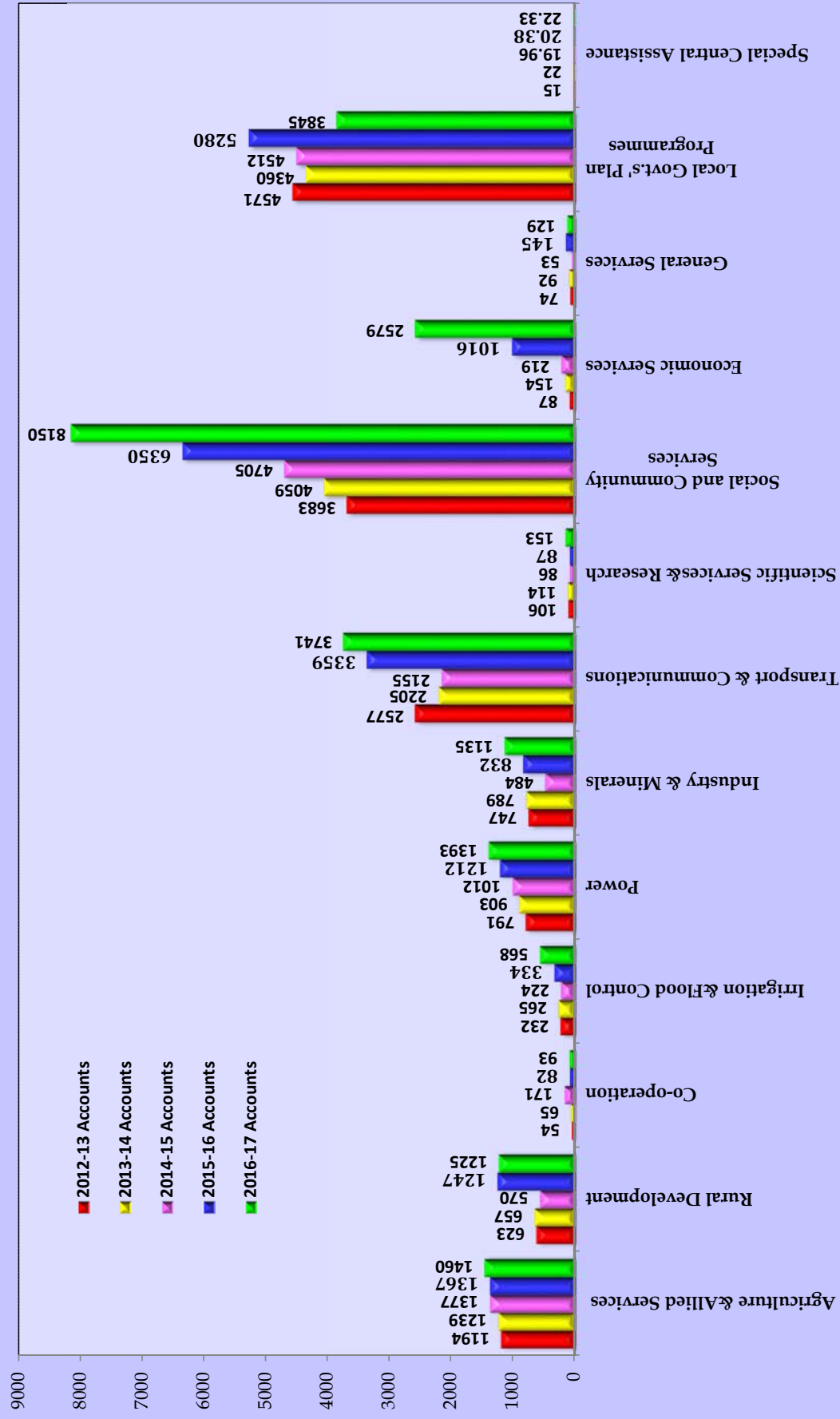


Refer Table C-3

Budget in Brief 2026-27

Table C-4 TWELFTH FIVE YEAR PLAN - KERALA (2012-2017) (₹ in crore)																			
Sl. No.	Head of Development	Gross XII Plan Outlay	STATE PLAN					CSS					GROSS PLAN OUTLAY					2016-17 Accounts	2016-17 Accounts
			2012-13 Accounts	2013-14 Accounts	2014-15 Accounts	2015-16 Accounts	2016-17 Accounts	2012-13 Accounts	2013-14 Accounts	2014-15 Accounts	2015-16 Accounts	2016-17 Accounts	2012-13 Accounts	2013-14 Accounts	2014-15 Accounts	2015-16 Accounts	2016-17 Accounts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		
I	Agriculture and Allied services	8699.08	1193.99	1238.85	1376.55	1366.70	1460.27	127.87	104.65	152.32	211.64	320.48	1321.86	1343.50	1528.87	1578.34	1780.75		
II	Rural Development	10111.72	622.59	656.56	570.05	1247.40	1225.10	1.85	15.52	1908.27	1583.29	560.30	624.44	672.08	2478.32	2830.69	1785.40		
III	Co-operation	616.78	53.62	64.86	171.39	82.08	92.60	36.04	28.51	74.39	35.56	43.06	89.66	93.37	245.78	117.64	135.66		
IV	Irrigation and Flood Control	3339.00	232.29	264.69	223.58	334.28	568.33	79.83	27.00	54.87	146.54	98.34	312.12	291.69	278.45	480.82	666.67		
V	Power	6848.05	790.87	903.29	1011.77	1211.59	1393.16	0.00	0.00	0.00	0.00	0.00	790.87	903.29	1011.77	1211.59	1393.16		
VI	Industry & Minerals	4762.43	746.96	788.63	484.20	831.70	1135.16	15.70	18.81	166.69	14.09	14.00	762.66	807.44	650.89	845.79	1149.16		
VII	Transport & Communications	7550.72	2576.64	2204.81	2154.58	3359.44	3741.29	13.02	21.65	29.88	0.00	0.13	2589.66	2226.46	2184.46	3359.44	3741.42		
VIII	Scientific Services and Research	798.00	105.61	114.23	85.71	87.15	152.70	0.00	0.00	0.00	0.00	0.00	105.61	114.23	85.71	87.15	152.70		
IX	Social and Community Services	43497.47	3682.69	4059.05	4705.31	6349.51	8149.89	1284.78	1242.58	1963.33	2136.01	2550.60	4967.47	5301.63	6668.64	8485.52	10700.49		
X	Economic Services	7826.83	86.72	154.33	218.94	1015.73	2578.85	27.20	46.62	51.34	37.92	67.71	113.92	200.95	270.28	1053.65	2646.56		
XI	General Services	505.74	73.86	92.35	53.29	145.40	128.61	5.71	15.76	10.98	28.45	21.81	79.57	108.11	64.27	173.85	150.42		
XII	Local Governments' Plan Programmes	22228.00	4571.08	4359.64	4511.89	5279.71	3844.76	0.00	0.00	0.00	0.00	0.00	4571.08	4359.64	4511.89	5279.71	3844.76		
	TOTAL	116783.82	14736.92	14901.29	15567.26	21310.69	24470.72	1592.00	1521.10	4412.07	4193.50	3676.43	16328.92	16422.39	19979.33	25504.19	28147.15		
XIII	Special Central Assistance	141.75	15.04	21.50	19.96	20.38	22.33	0.00	0.00	0.00	0.00	0.00	15.04	21.50	19.96	20.38	22.33		
	Grand Total	116925.57	14751.96	14922.79	15587.22	21331.07	24493.05	1592.00	1521.10	4412.07	4193.50	3676.43	16343.96	16443.89	19999.29	25524.57	28169.48		

YEAR WISE SECTORAL CLASSIFICATION - XII STATE PLAN

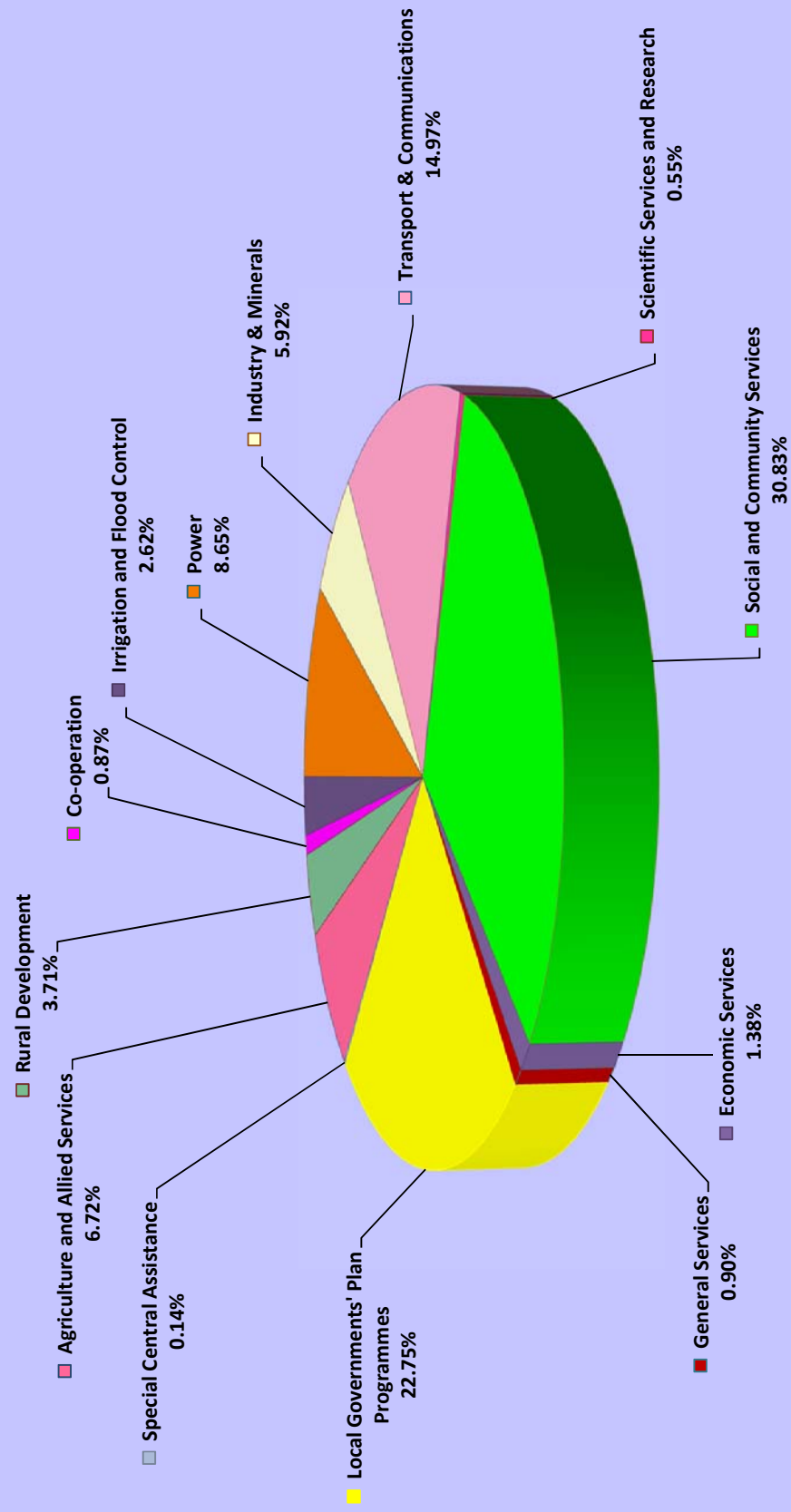


Refer Table C-4

Budget in Brief 2026-27

Table C-5 ELEVENTH FIVE YEAR PLAN - KERALA (2007-2012) (₹ in crore)																			
Sl. No.	Head of Development	XI th Plan Outlay	STATE PLAN					CSS					GROSS PLAN OUTLAY						
			2007-08 Accounts	2008-09 Accounts	2009-10 Accounts	2010-11 Accounts	2011-12 Accounts	2007-08 Accounts	2008-09 Accounts	2009-10 Accounts	2010-11 Accounts	2011-12 Accounts	2007-08 Accounts	2008-09 Accounts	2009-10 Accounts	2010-11 Accounts	2011-12 Accounts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		
I	Agriculture and Allied services	2536.11	236.25	459.16	512.39	633.53	964.63	88.33	89.32	83.57	81.75	102.09	324.58	548.48	595.96	715.28	1066.72		
II	Rural Development	2189.31	292.43	296.34	425.87	342.62	422.31	0.55	2.81	6.97	1.53	4.50	292.98	299.15	432.84	344.15	426.81		
III	Co-operation	113.00	7.67	13.80	32.12	57.25	37.79	49.23	80.02	46.18	58.05	38.66	56.90	93.82	78.30	115.30	76.45		
IV	Irrigation and Flood Control	2258.59	195.35	276.25	264.10	259.04	204.35	9.50	6.98	16.80	31.29	5.29	204.85	283.23	280.90	290.33	209.64		
V	Power	5347.13	575.05	803.20	784.37	928.88	1094.07	2.50	0.00	0.00	0.00	0.00	577.55	803.20	784.37	928.88	1094.07		
VI	Industry & Minerals	1411.33	374.69	512.52	456.55	802.30	665.90	15.29	10.18	6.55	5.24	13.83	389.98	522.70	463.10	807.54	679.73		
VII	Transport & Communications	2967.48	914.12	900.44	1366.40	1771.54	2245.70	1.77	1.43	11.81	15.25	13.63	915.89	901.87	1378.22	1786.79	2259.33		
VIII	Scientific Services and Research	463.34	21.89	43.38	64.62	52.68	81.76	0.00	0.00	0.00	0.00	0.00	21.89	43.38	64.62	52.68	81.76		
IX	Social and Community Services	9692.14	1530.19	1909.64	2340.91	2308.30	2917.87	598.98	675.48	772.60	756.26	1108.98	2129.17	2585.12	3113.51	3064.56	4026.85		
X	Economic Services	1558.23	90.13	61.23	277.56	75.04	78.60	12.44	12.69	14.12	17.26	27.07	102.57	73.91	291.69	92.30	105.67		
XI	General Services	256.34	56.04	50.69	59.89	77.60	159.93	3.83	7.11	4.88	6.83	8.55	59.87	57.79	64.77	84.43	168.48		
XII	Local Governments' Plan Programmes	11629	1396.59	1815.90	2195.67	2715.80	2885.98	0.00	0.00	0.00	0.00	0.00	1396.59	1815.90	2195.67	2715.80	2885.98		
	TOTAL	40422.0	5690.40	7142.54	8780.47	10024.57	11758.89	782.42	886.02	963.48	973.46	1322.60	6472.82	8028.56	9743.95	10998.04	13081.49		
XIII	Special Central Assistance	0.00	15.58	13.61	11.72	13.85	12.90	0.00	0.00	0.00	0.00	0.00	15.58	13.61	11.72	13.85	12.90		
	Grand Total	40422	5705.98	7156.14	8792.19	10038.43	11771.79	782.42	886.02	963.48	973.46	1322.60	6488.40	8042.16	9755.67	11011.89	13094.39		

ELEVENTH FIVE YEAR PLAN OUTLAY - KERALA

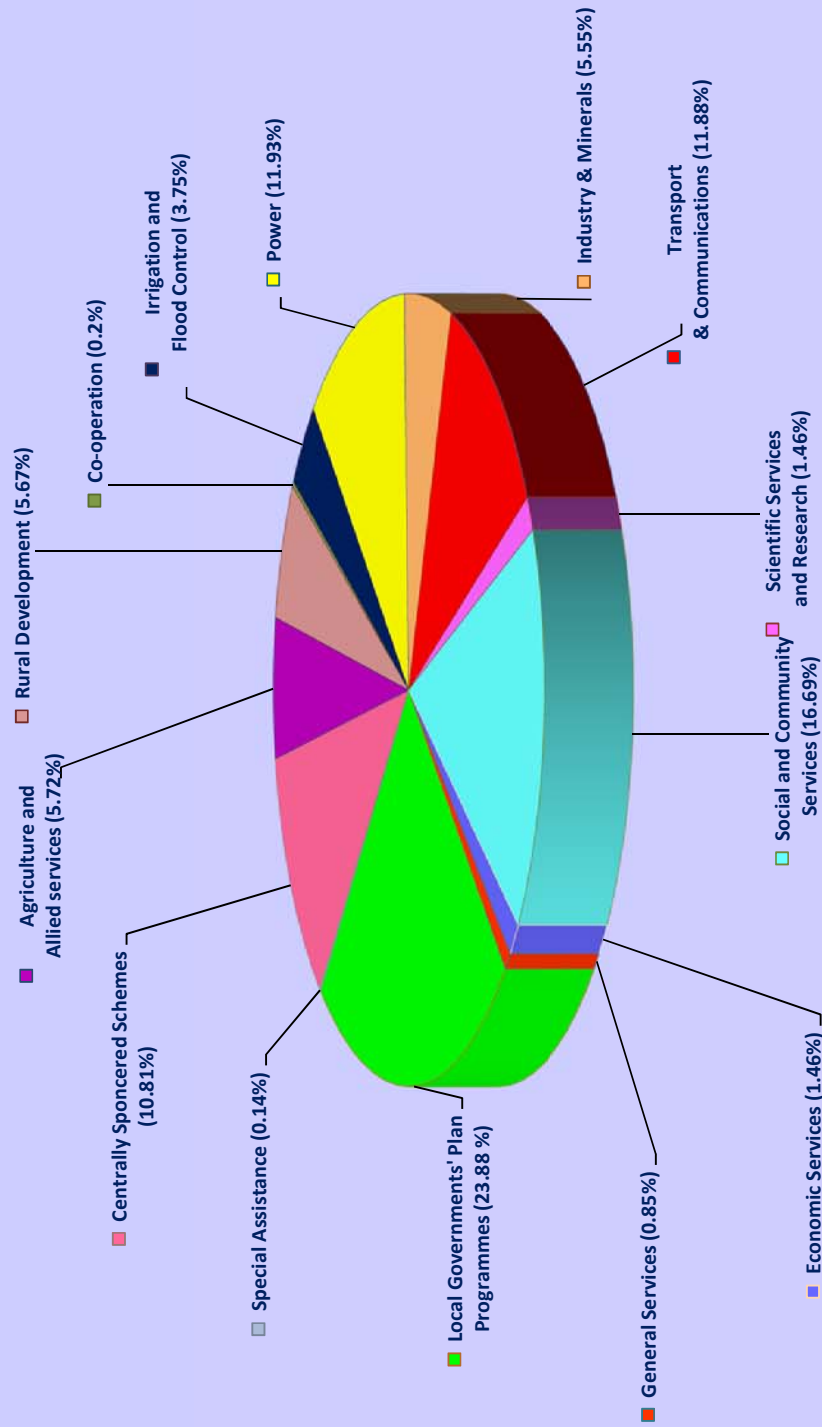


Refer Table C-5

Budget in Brief 2026-27

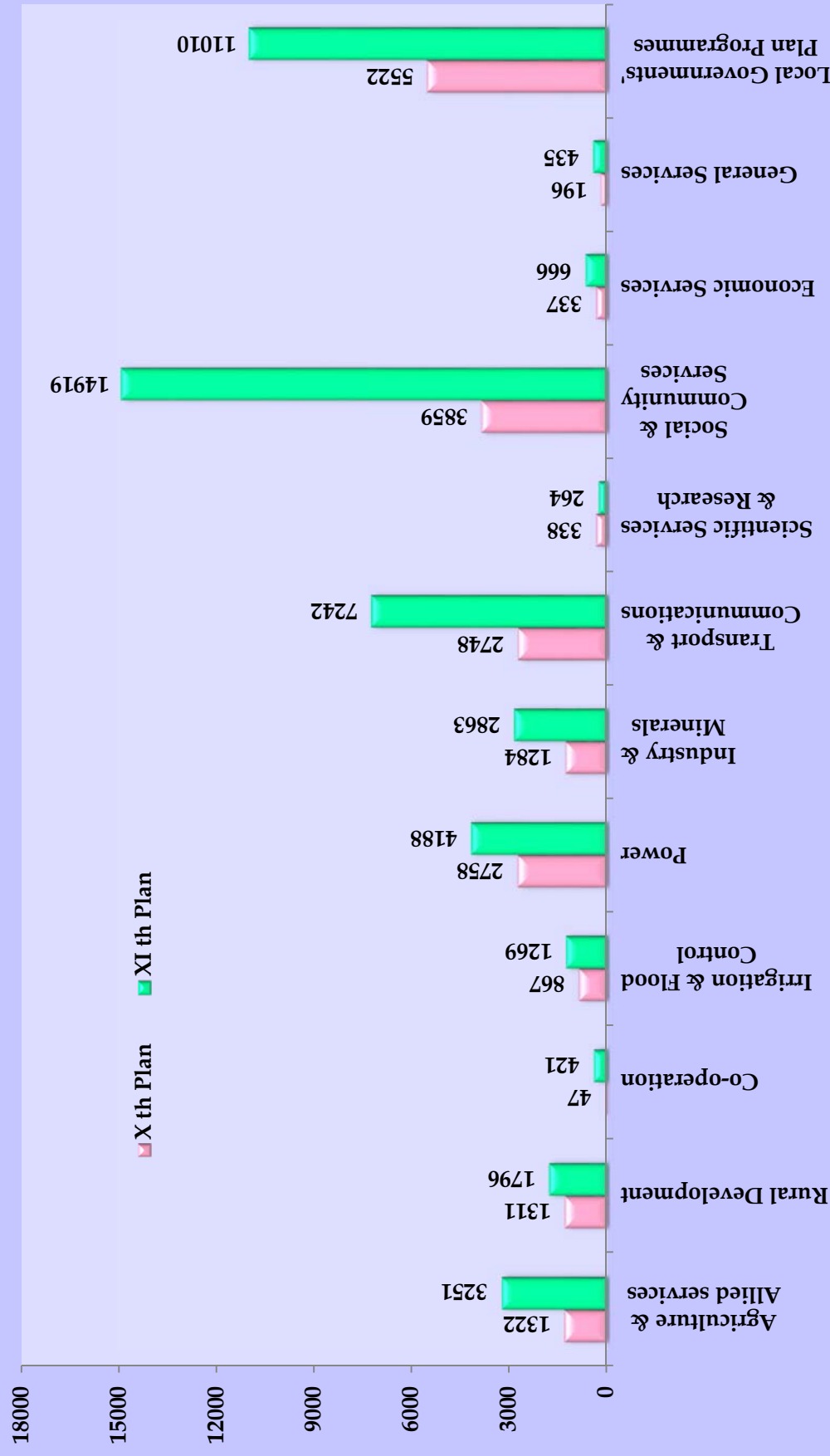
Table C-6 TENTH FIVE YEAR PLAN -ANNUAL PLANS - KERALA (2002-2007) (₹ in crore)														
Sl. No.	Head of Development	Tenth Five Year Plan												
		X th Plan Proposed Outlay	2002-03 Accounts	%	2003-04 Accounts	%	2004-05 Accounts	%	2005-06 Accounts	%	2006-07 Accounts	%	Total	%
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
I	Agriculture and Allied Services	1025.00	271.11	6.14	178.26	4.31	235.71	5.24	225.51	4.75	411.00	7.72	1321.59	5.72
II	Rural Development	669.75	168.08	3.81	229.89	5.56	312.10	6.93	287.12	6.05	314.19	5.90	1311.39	5.67
III	Co-operation	100.00	12.14	0.27	9.53	0.23	11.52	0.26	6.98	0.15	7.11	0.13	47.26	0.20
IV	Irrigation and Flood Control	930.00	155.41	3.52	168.69	4.08	168.36	3.74	222.15	4.68	152.22	2.86	866.82	3.75
V	Power	3500.00	739.26	16.75	331.41	8.02	437.23	9.71	559.79	11.79	690.48	12.96	2758.16	11.93
VI	Industry & Minerals	1328.75	211.96	4.80	249.28	6.03	284.39	6.32	205.64	4.33	332.28	6.24	1283.54	5.55
VII	Transport & Communications	2660.00	476.45	10.80	451.01	10.92	532.76	11.84	646.76	13.62	640.95	12.03	2747.92	11.88
VIII	Scientific Services and Research	120.00	3.80	0.09	105.58	2.56	135.85	3.02	52.01	1.10	40.46	0.76	337.70	1.46
IX	Social and Community Services	4360.45	759.25	17.20	606.02	14.67	727.12	16.16	880.84	18.55	885.90	16.63	3859.13	16.69
X	Economic Services	1168.05	122.78	2.78	72.27	1.75	37.47	0.83	69.22	1.46	35.64	0.67	337.38	1.46
XI	General Services	138.00	28.54	0.65	26.09	0.63	33.68	0.75	66.77	1.41	41.29	0.78	196.37	0.85
XII	Local Governments' Plan Programmes	8000.00	1004.59	22.76	1284.22	31.08	991.00	22.02	1008.15	21.23	1233.80	23.16	5521.76	23.88
	TOTAL	24000.00	3953.36	89.57	3712.24	89.85	3907.18	86.81	4230.93	89.09	4785.31	89.83	20589.02	89.05
XIII	Special Central Assistance		14.66	0.33	5.60	0.14	4.68	0.10	4.13	0.09	3.61	0.07	32.68	0.14
	Centrally Sponsored Schemes		445.52	10.09	413.78	10.02	588.92	13.08	514.02	10.82	538.03	10.10	2500.27	10.81
	Grand Total	24000.00	4413.54	100.00	4131.62	100	4500.79	100.00	4749.08	100.00	5326.95	100.00	23121.98	100.00

TENTH FIVE YEAR PLAN OUTLAY - KERALA



Refer Table C-6

SECTORAL ALLOCATION OF X AND XI PLANS

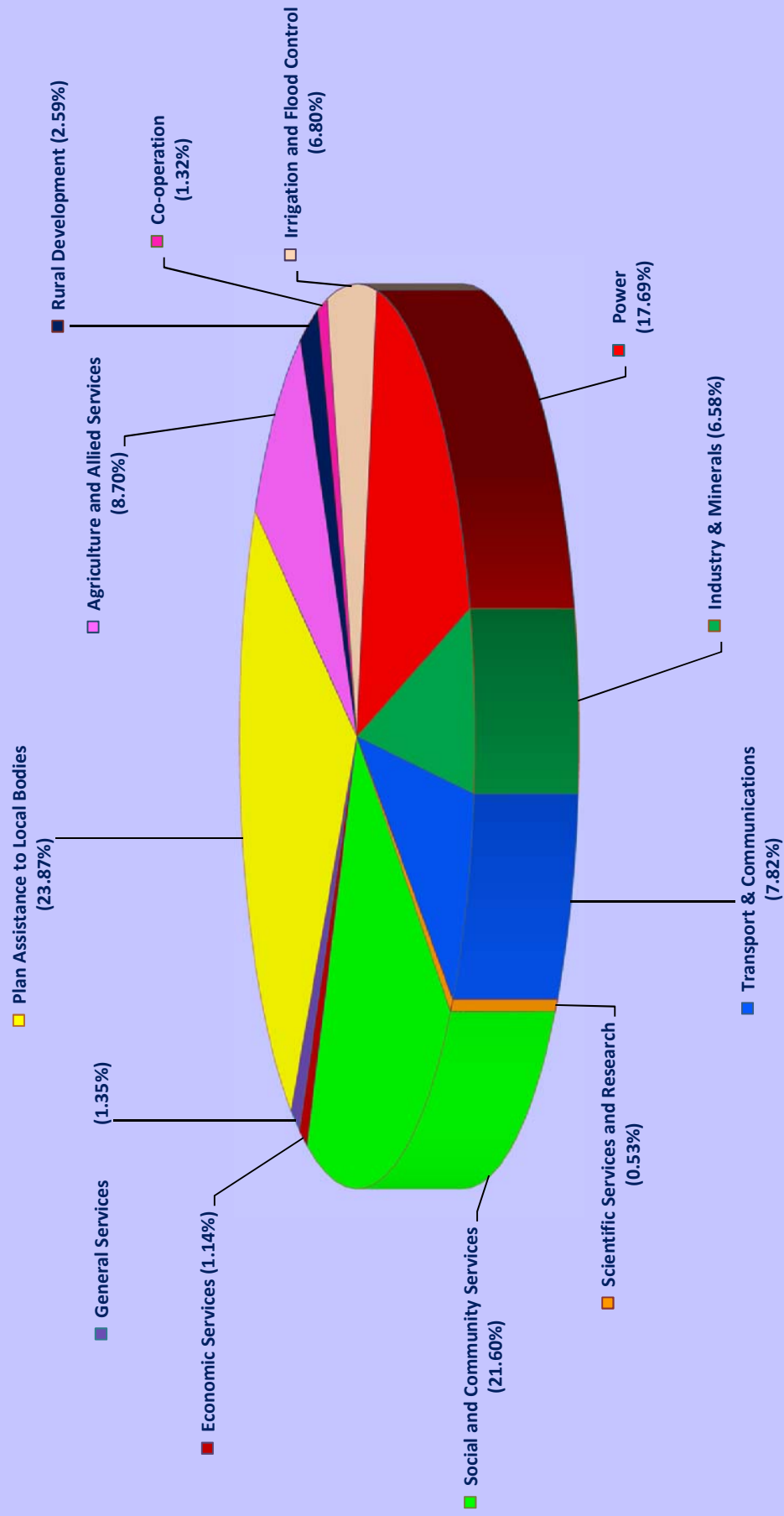


Refer Table C-5 & C-6

Budget in Brief 2026-27

Table C-7 NINTH FIVE YEAR PLAN -ANNUAL PLANS - KERALA (₹ in crore)														
Sl.No.	Head of Development	1997-98 Accounts	%	1998-99 Accounts	%	1999-2000 Accounts	%	2000-01 Accounts	%	2001-02 Accounts	%	Total	%	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
I	Agriculture and Allied services	272.12 (+) 3.45 @	8.48	311.57 (+) 4.20 @	8.73	284.22	8.20	294.27	8.94	263.70	9.24	1425.87	8.70	
II	Rural Development	84.21 (+) 9.88 *	2.62	78.44 (+) 11.13 *	2.20	69.11	1.99	83.42	2.54	108.93	3.82	424.11	2.59	
III	Co-operation	40.20	1.25	35.90	1.01	54.37	1.57	50.22	1.53	35.58	1.25	216.27	1.32	
IV	Irrigation and Flood Control	238.47	7.43	240.59	6.74	239.88	6.92	218.86	6.65	177.02	6.21	1114.82	6.80	
V	Power	548.60	17.09	666.42	18.68	603.68	17.42	624.28	18.97	456.38	16.00	2899.35	17.69	
VI	Industry & Minerals	267.69	8.34	252.33	7.07	235.67	6.80	182.78	5.55	140.17	4.91	1078.64	6.58	
VII	Transport & Communications	267.98	8.35	227.13	6.37	267.89	7.73	245.03	7.45	274.13	9.61	1282.17	7.82	
VIII	Scientific Services and Research	12.11	0.38	17.17	0.48	17.95	0.52	20.48	0.62	18.47	0.65	86.18	0.53	
IX	Social and Community Services	673.11 (+) 0.70 ** (+) 8.70 *	20.96	722.00 (+) 0.70 ** (+) 8.91 *	20.24	771.58 (+) 11.01 *	22.27	727.70 (+) 11.91 *	22.11	644.95 (+) 2.25 *	22.61	3339.35 (+) 1.40 ** (+) 42.78 *	21.60	
X	Economic Services	11.36	0.35	24.21	0.68	20.29	0.59	41.97	1.28	89.20	3.13	187.02	1.14	
XI	General Services	53.00	1.65	52.95	1.48	49.61	1.43	42.16	1.28	24.05	0.84	221.77	1.35	
XII	Local Governments' Plan Programmes	741.87	23.11	938.87	26.32	850.89	24.56	759.48	23.08	620.14	21.74	3911.26	23.87	
	TOTAL	3210.71 (+) 3.45 @ (+) 18.58 * (+) 0.70 **	100	3567.58 (+) 4.20 @ (+) 20.04 * (+) 0.70 **	100	3465.14 (+) 11.01 *	100	3290.66 (+) 11.91 *	100	2852.73 (+) 2.25 *	100	16386.81 (+) 7.65 @ (+) 63.78 * (+) 1.40 **	100	
* :Special Central Assistance ** :Share of ESI @ :Xth Finance Commission Award (+) : Additional Central Assistance														

IX Plan Expenditure



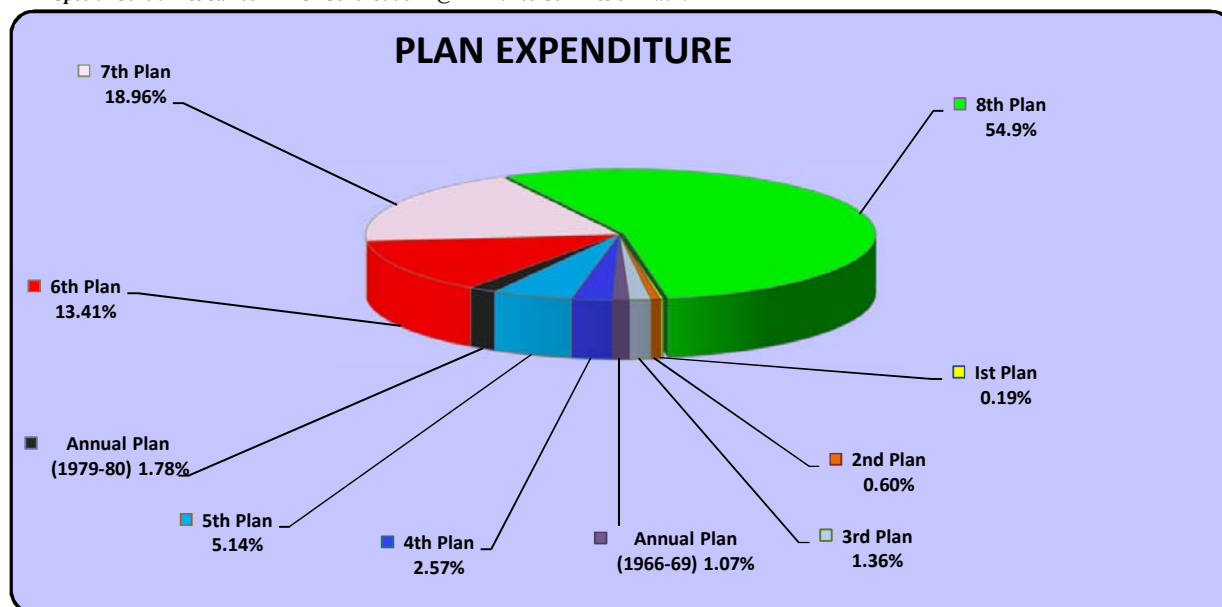
Ref Table C-7

Budget in Brief 2026-27

Table C-8											
FIVE YEAR PLANS OF KERALA - ACTUAL EXPENDITURE											
₹ in crore)											
Sl. No	Head of Development	1st Plan	2nd Plan	3rd Plan	Annual Plan	4th Plan	5th Plan	Annual Plan	6th Plan	7th Plan	8th Plan
		1951-56	1956-61	1961-66	1966-69	1969-74	74-78 & Anl Plan 78-79	1979-80	1980-85	1985-90	1992-97
1	2	3	4	5	6	7	8	9	10	11	12
1	Agricultural and Allied Services	2.49	7.95	25.86	32.90	44.20	103.71	37.82	331.60	397.68	1296.70
		0	0	0	0	0	*1.01	0	*19.05	*33.37	1.40 @
											*41.79
	Percentage	9.62	9.90	14.20	22.80	12.80	15.20	15.79	19.46	16.92	18.17
2	Co-operation	0	5.41	10.98	6.00	11.99	7.83	2.75	38.10	30.96	85.73
		0	0	0	0	0	*0.22	0	*0.47	0	0
		0	6.70	6.00	4.20	3.50	1.20	1.15	2.14	1.22	1.16
	Percentage	0	6.70	6.00	4.20	3.50	1.20	1.15	2.14	1.22	1.16
3	Irrigation and Power	15.71	32.74	76.34	54.42	143.29	265.66	81.71	601.77	798.38	2785.02
		0	0	0	0	*11.40	*6.14	*3.32	*16.35	*14.28	*22.06
		60.68	40.80	41.90	37.70	44.70	39.30	35.50	34.31	31.91	38.07
	Percentage	60.68	40.80	41.90	37.70	44.70	39.30	35.50	34.31	31.91	38.07
4	Industry and Mining	0.50	6.04	14.37	13.35	25.02	77.24	43.67	166.30	272.61	869.36
		0	0	0	0	*1.00	*0.71	0	*0.17	0	0
		1.93	7.50	7.90	9.20	7.50	11.30	18.23	9.24	10.70	11.79
	Percentage	1.93	7.50	7.90	9.20	7.50	11.30	18.23	9.24	10.70	11.79
5	Transport and Communication	3.36	7.18	11.96	10.67	30.76	47.88	16.25	118.61	273.58	622.32
		0	0	0	0	0	*0.02	1.72	0	0	0
		12.98	9.00	6.60	7.40	8.90	6.90	7.50	6.58	10.74	8.44
	Percentage	12.98	9.00	6.60	7.40	8.90	6.90	7.50	6.58	10.74	8.44
6	Social Services	3.83	20.19	41.70	26.61	77.66	164.24	49.07	468.49	605.30	1504.07
		0	0	0	0	0	0	0	*9.10	*58.85	*29.85
		0	0	0	0	0	0	**0.19	**1.53	0	**2.24
		14.79	25.20	22.90	18.40	22.50	23.80	20.56	26.60	26.08	20.83
	Percentage	14.79	25.20	22.90	18.40	22.50	23.80	20.56	26.60	26.08	20.83
7	Economic Services	0	0	0	0	0	1.55	0.59	5.51	18.80	22.36
		0	0	0	0	0	*2.58	0	0	0	0
		0	0	0	0	0	0.60	0.25	0.31	0.74	0.30
	Percentage	0	0	0	0	0	0.60	0.25	0.31	0.74	0.30
8	General Services	0	0	0	0	0	9.3	2.45	24.57	41.28	91.03
		0	0	0	0	0	0	0	0	*1.82	
		0	0	0	0	0	1.30	1.02	1.36	1.69	1.24
	Percentage	0	0	0	0	0	1.30	1.02	1.36	1.69	1.24
9	Miscellaneous	0	0.71	1.10	0.42	0.44	1.97				
		0	0	0	0	0	*0.94				
		0	0.90	0.50	0.30	0.10	0.40				
	Percentage	0	0.90	0.50	0.30	0.10	0.40				
	Total State Plan	25.89	80.22	182.31	144.37	345.76	691.00	239.54	1801.62	2546.91	7373.93
	Percentage	100	100	100	100	100	100	100	100	100	100

Source: Statistics for Planning 1998- Dept. of Eco. & Stat., Eighth Five Year Plan and Accounts of Govt. of Kerala

* Special Central Assistance ** ESI Contribution @ X Finance Commission Award



Refer Table C-8

PART – D

OVERVIEW OF STATE BUDGET FROM 1982-83

OVERVIEW OF STATE BUDGET FROM 1982-83											
Items		1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	(Amt. in crore)	
		Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
A	Revenue Receipts	810.19	934.26	1124.99	1344.17	1502.53	1586.09	1897.06	2047.64	2402.93	
	1 State Own Tax Revenue	438.34	486.77	621.65	730.50	813.90	925.23	1065.47	1232.51	1340.34	
	2 State Own Non-Tax Revenue	116.42	118.28	133.42	141.73	163.86	188.53	181.36	174.44	208.82	
	3 Central Govt. Transfers	255.43	329.21	369.92	471.94	524.77	472.33	650.23	640.69	853.77	
	i) Share of Central Taxes	185.94	209.48	233.28	208.49	339.19	289.33	436.80	455.90	486.26	
	ii) Grant-in- Aid	69.49	119.73	136.64	263.45	185.58	183.00	213.43	184.79	367.51	
B	Revenue Expenditure	783.40	992.44	1138.66	1445.34	1654.77	1780.68	2061.00	2298.09	2824.95	
	1 Of which Interest Payments	61.38	91.49	121.07	127.15	177.28	213.17	244.44	293.00	340.64	
C	Revenue Surplus(+)/Deficit(-) [A-B]	26.79	-58.18	-13.67	-101.17	-152.24	-194.59	-163.94	-250.45	-422.02	
D	Capital Expenditure (Net)	-128.47	-208.13	-167.05	-205.82	-211.04	-167.40	-180.29	-232.29	-255.97	
E	Loan Disbursements (Net)	-21.22	-33.00	-51.55	-42.33	-77.50	-86.10	-67.90	-121.79	-120.56	
F	Fiscal Surplus(+)/Deficit(-) [C+D+E]	-122.90	-299.31	-232.27	-349.32	-440.78	-448.09	-412.13	-604.53	-798.55	
G	Primary Surplus(+)/Deficit(-) [F-B(1)]	-61.52	-207.82	-111.20	-222.17	-263.50	-234.92	-167.69	-311.53	-457.91	
H	Borrowings and Other Liabilities	166.14	294.50	235.76	353.09	367.66	480.19	387.67	612.28	807.38	
	i) Public Debt (Net)	139.39	246.67	207.64	281.26	205.96	258.62	235.10	368.43	481.48	
	ii) Public Account (Net)	26.75	47.83	28.12	71.83	161.70	221.57	152.57	243.85	325.90	

OVERVIEW OF STATE BUDGET FROM 1982-83											
Items	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000		
	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts		
A Revenue Receipts	2852.13	3318.73	3922.05	4666.43	5423.56	6145.08	7124.11	7200.59	7943.81		
1 State Own Tax Revenue	1673.95	1886.97	2344.87	2799.10	3382.68	3898.50	4501.05	4649.56	5193.51		
2 State Own Non-Tax Revenue	234.72	279.40	323.22	396.35	535.49	513.80	558.00	560.13	532.77		
3 Central Govt. Transfers	943.46	1152.36	1253.96	1470.98	1505.39	1732.78	2065.06	1990.90	2217.53		
i) Share of Central Taxes	576.42	686.95	751.18	838.42	1036.96	1242.65	1271.74	1382.30	1535.22		
ii) Grant-in- Aid	367.04	465.41	502.78	632.56	468.43	490.13	793.32	608.60	682.31		
B Revenue Expenditure	3216.46	3656.14	4293.36	5066.30	5826.38	6788.10	8241.12	9228.08	11566.00		
1 Of which Interest Payments	483.42	542.51	687.16	819.67	924.15	1103.41	1286.09	1446.26	1952.27		
C Revenue Surplus(+)/Deficit(-) [A-B]	-364.33	-337.41	-371.31	-399.87	-402.82	-643.02	-1117.01	-2027.49	-3622.19		
D Capital Expenditure (Net)	-286.12	-277.90	-363.33	-446.01	-563.47	-617.13	-738.87	-651.63	-648.18		
E Loan Disbursements (Net)	-152.98	-116.68	-200.52	-262.76	-336.37	-276.92	-552.08	-330.61	-264.22		
F Fiscal Surplus(+)/Deficit(-) [C+D+E]	-803.43	-731.99	-935.16	-1108.64	-1302.66	-1537.07	-2407.96	-3009.73	-4534.59		
G Primary Surplus(+)/Deficit(-) [F-B(1)]	-320.01	-189.48	-248.00	-288.97	-378.51	-433.66	-1121.87	-1563.47	-2582.32		
H Borrowings and Other Liabilities	757.67	890.54	850.12	1082.72	1292.94	1529.57	2542.23	2865.91	4436.58		
i) Public Debt (Net)	492.76	616.95	433.72	956.47	919.16	858.86	992.24	1496.87	1565.90		
ii) Public Account (Net)	264.91	273.59	416.40	126.25	373.78	670.71	1549.99	1369.04	2870.68		

		OVERVIEW OF STATE BUDGET FROM 1982-83				
		(Amt. in crore)				
Items		2000-01	2001-02	2002-03	2003-04	2004-05
		Accounts	Accounts	Accounts	Accounts	Accounts
A	Revenue Receipts	8730.86	9056.39	10637.39	11815.37	13500.49
	1 State Own Tax Revenue	5870.26	5923.42	7302.54	8088.78	8963.65
	2 State Own Non-Tax Revenue	659.09	543.38	681.26	806.98	819.09
	3 Central Govt. Transfers	2201.51	2589.59	2653.59	2919.61	3717.75
	i) Share of Central Taxes	1585.61	1614.26	1715.22	2012.00	2404.95
	ii) Grant-in- Aid	615.90	975.33	938.37	907.61	1312.80
B	Capital Receipts	3994.93	3324.76	5067.33	5611.95	4547.14
	1 Recoveries of Loans	117.14	55.35	77.29	72.90	95.23
	2 Other Receipts	0.00	0.00	0.00	0.00	0.02
	3 Borrowings and Other Liabilities	3877.79	3269.41	4990.04	5539.05	4451.89
	i) Public Debt (Net)	2090.83	1959.70	2592.98	4766.99	4038.15
	ii) Public Account (Net)	1906.65	1472.52	2110.09	665.39	546.24
	iii) Draw down of cash balance	-119.69	-162.81	286.97	106.67	-132.50
C	Total Receipts [A+B]	12725.79	12381.15	15704.72	17427.32	18047.63
D	Non Plan Expenditure	10019.95	9908.11	11731.22	14308.02	14094.45
	1 On Revenue Account	9937.41	9896.51	11701.81	13101.08	14063.39
	a. Of which Interest Payments	2257.60	2489.47	2946.77	3328.30	3612.54
	2 On Capital Account	82.54	11.60	29.41	1206.94	31.06
	i) Capital outlay	82.54	11.60	29.41	32.73	24.66
	ii) Loan Disbursements	0.00	0.00	0.00	1174.21	6.40
E	Plan Expenditure [including CSS]	2705.84	2473.04	3973.50	3119.30	3953.18
	1 On Revenue Account	1940.49	1765.52	3054.24	2394.59	3106.01
	2 On Capital Account	765.35	707.52	919.26	724.71	847.17
	i) Capital outlay	765.35	707.52	919.26	724.71	847.17
	ii) Loan Disbursements	0.00	0.00	0.00	0.00	0.00
F	Total Expenditure [D+E]	12725.79	12381.15	15704.72	17427.32	18047.63
	1 On Revenue Account	11877.90	11662.03	14756.05	15495.67	17169.40
	2 On Capital Account	847.89	719.12	948.67	1931.65	878.23
	i) Capital outlay	847.89	719.12	948.67	757.44	871.83
	ii) Loan Disbursements	0.00	0.00	0.00	1174.21	6.40
G	Revenue Deficit [F(1)-A]	3147.04	2605.64	4118.66	3680.30	3668.91
H	Fiscal Deficit [F- A+B(1)+B(2)]	3877.79	3269.41	4990.04	5539.05	4451.89
I	Primary Deficit [H-D(1a)]	1620.19	779.94	2043.27	2210.75	839.35

			OVERVIEW OF STATE BUDGET FROM 1982-83				
			(Amt. in crore)				
Items			2005-06	2006-07	2007-08	2008-09	2009-10
			Accounts	Accounts	Accounts	Accounts	Accounts
A	Revenue Receipts		15294.53	18186.62	21106.79	24512.18	26109.40
	1	State Own Tax Revenue	9778.62	11941.82	13668.95	15990.18	17625.02
	2	State Own Non-Tax Revenue	936.78	937.57	1209.55	1559.29	1852.22
	3	Central Govt. Transfers	4579.13	5307.23	6228.29	6962.71	6632.16
		i) Share of Central Taxes	2518.20	3212.04	4051.70	4275.52	4398.78
		ii) Grant-in- Aid	2060.93	2095.19	2176.59	2687.19	2233.38
B	Capital Receipts		4233.20	3889.92	6152.59	6390.97	7959.04
	1	Recoveries of Loans	51.50	66.10	44.85	35.64	38.47
	2	Other Receipts	0.00	1.94	7.53	9.11	48.96
	3	Borrowings and Other Liabilities	4181.70	3821.88	6100.21	6346.22	7871.61
		i) Public Debt (Net)	4001.07	4252.80	4210.87	5271.05	4850.46
		ii) Public Account (Net)	330.92	-287.56	1891.23	915.87	3061.84
		iii) Draw down of cash balance	-150.29	-143.36	-1.89	159.30	-40.69
C	Total Receipts [A+B]		19527.73	22076.54	27259.38	30903.15	34068.44
D	Non Plan Expenditure		15227.21	18631.85	22710.51	25441.28	27283.03
	1	On Revenue Account	15200.96	18516.13	22614.35	25012.00	26953.32
		a. Of which Interest Payments	3799.25	4189.70	4329.65	4659.69	5292.48
	2	On Capital Account	26.25	115.72	96.16	429.28	329.71
		i) Capital outlay	-0.57	16.68	22.87	24.84	157.23
		ii) Loan Disbursements	26.82	99.04	73.29	404.44	172.48
E	Plan Expenditure [including CSS]		4300.52	3444.69	4548.87	5461.87	6785.41
	1	On Revenue Account	3222.72	2308.44	2277.29	3211.86	4179.05
	2	On Capital Account	1077.80	1136.25	2271.58	2250.01	2606.36
		i) Capital outlay	817.51	885.90	1451.71	1670.76	1902.16
		ii) Loan Disbursements	260.29	250.35	819.87	579.25	704.20
F	Total Expenditure [D+E]		19527.73	22076.54	27259.38	30903.15	34068.44
	1	On Revenue Account	18423.68	20824.57	24891.64	28223.86	31132.37
	2	On Capital Account	1104.05	1251.97	2367.74	2679.29	2936.07
		i) Capital outlay	816.94	902.58	1474.58	1695.60	2059.39
		ii) Loan Disbursements	287.11	349.39	893.16	983.69	876.68
G	Revenue Deficit [F(1)-A]		3129.15	2637.95	3784.85	3711.68	5022.97
H	Fiscal Deficit [F- A+B(1)+B(2)]		4181.70	3821.88	6100.21	6346.22	7871.61
I	Primary Deficit [H-D(1a)]		382.45	-367.82	1770.56	1686.53	2579.13

			OVERVIEW OF STATE BUDGET FROM 1982-83				
			(Amt. in crore)				
Items			2010-11	2011-12	2012-13	2013-14	2014-15
			Accounts	Accounts	Accounts	Accounts	Accounts
A	Revenue Receipts		30990.95	38010.36	44137.31	49176.94	57950.47
	1	State Own Tax Revenue	21721.69	25718.60	30076.61	31995.02	35232.50
	2	State Own Non-Tax Revenue	1930.79	2592.18	4198.52	5575.03	7283.69
	3	Central Govt. Transfers	7338.47	9699.58	9862.18	11606.89	15434.28
		i) Share of Central Taxes	5141.85	5990.36	6840.65	7468.68	7926.29
		ii) Grant-in- Aid	2196.62	3709.22	3021.53	4138.21	7507.99
B	Capital Receipts		7799.29	12885.72	15090.87	17067.07	18793.65
	1	Recoveries of Loans	44.23	54.90	73.61	103.75	123.74
	2	Other Receipts	24.61	16.05	14.81	19.19	28.18
	3	Borrowings and Other Liabilities	7730.45	12814.77	15002.45	16944.13	18641.73
		i) Public Debt (Net)	5213.87	6905.90	10457.10	11216.37	12666.40
		ii) Public Account (Net)	2524.71	5307.63	5139.94	5710.54	5900.83
		iii) Draw down of cash balance	-8.13	601.24	-594.59	17.22	74.50
C	Total Receipts [A+B]		38790.24	50896.08	59228.18	66244.01	76744.12
D	Non Plan Expenditure		31509.53	41754.09	48380.14	55135.20	62337.41
	1	On Revenue Account	30469.07	40717.41	46639.42	53411.84	61463.85
		a. Of which Interest Payments	5689.66	6293.60	7204.81	8265.38	9769.59
	2	On Capital Account	1040.46	1036.68	1740.72	1723.36	873.56
		i) Capital outlay	598.03	454.82	1137.63	796.72	374.05
		ii) Loan Disbursements	442.43	581.86	603.09	926.64	499.51
E	Plan Expenditure [including CSS]		7280.71	9141.99	10848.04	11108.81	14406.71
	1	On Revenue Account	4195.74	5327.21	6849.33	7073.66	10282.59
	2	On Capital Account	3084.97	3814.78	3998.71	4035.15	4124.12
		i) Capital outlay	2765.66	3398.10	3465.66	3497.62	3880.54
		ii) Loan Disbursements	319.31	416.68	533.05	537.53	243.58
F	Total Expenditure [D+E]		38790.24	50896.08	59228.18	66244.01	76744.12
	1	On Revenue Account	34664.81	46044.62	53488.75	60485.50	71746.44
	2	On Capital Account	4125.43	4851.46	5739.43	5758.51	4997.68
		i) Capital outlay	3363.69	3852.92	4603.29	4294.34	4254.59
		ii) Loan Disbursements	761.74	998.54	1136.14	1464.17	743.09
G	Revenue Deficit [F(1)-A]		3673.86	8034.26	9351.44	11308.56	13795.97
H	Fiscal Deficit [F- A+B(1)+B(2)]		7730.45	12814.77	15002.45	16944.13	18641.73
I	Primary Deficit [H-D(1a)]		2040.79	6521.17	7797.64	8678.75	8872.14

		OVERVIEW OF STATE BUDGET FROM 1982-83				
		(Amt. in crore)				
Items		2015-16	2016-17	2017-18	2018-19	2019-20
		Accounts	Accounts	Accounts	Accounts	Accounts
A	Revenue Receipts	69032.66	75611.72	83020.14	92854.47	90224.67
	1 State Own Tax Revenue	38995.15	42176.38	46459.61	50644.10	50323.14
	2 State Own Non-Tax Revenue	8425.49	9699.98	11199.61	11783.24	12265.22
	3 Central Govt. Transfers	21612.02	23735.37	25360.92	30427.13	27636.31
	i) Share of Central Taxes	12690.67	15225.02	16833.08	19038.17	16401.05
	ii) Grant-in- Aid	8921.35	8510.35	8527.84	11388.96	11235.26
B	Capital Receipts	17999.10	26770.83	27217.67	27215.35	24160.28
	1 Recoveries of Loans	152.63	292.24	350.97	210.54	295.32
	2 Other Receipts	28.08	30.24	29.28	46.50	27.48
	3 Borrowings and Other Liabilities	17818.39	26448.35	26837.41	26958.31	23837.48
	i) Public Debt (Net)	13598.01	16151.89	17101.67	15249.92	16405.77
	ii) Public Account (Net)	4186.58	10288.15	9739.36	11734.65	7339.55
	iii) Draw down of cash balance	33.80	8.32	-3.62	-26.26	92.16
C	Total Receipts [A+B]	87031.76	102382.55	110237.81	120069.82	114384.95
D	Non Plan Expenditure	68027.17	79569.30	84681.58	98071.87	93202.22
	1 On Revenue Account	66610.97	77603.96	83766.62	96425.83	92683.74
	a. Of which Interest Payments	11110.62	12116.50	15119.93	16747.92	19214.70
	2 On Capital Account	1416.20	1965.34	914.96	1646.04	518.48
	i) Capital outlay	981.56	1180.30	755.19	652.00	502.24
	ii) Loan Disbursements	434.64	785.05	159.77	994.04	16.24
E	Plan Expenditure [including CSS]	19004.59	22813.25	25556.23	21997.95	21182.72
	1 On Revenue Account	12078.50	13492.35	16181.74	13890.56	12036.18
	2 On Capital Account	6926.09	9320.90	9374.50	8107.39	9146.54
	i) Capital outlay	6518.48	8945.65	7993.68	6778.54	7952.56
	ii) Loan Disbursements	407.61	375.25	1380.82	1328.85	1193.98
F	Total Expenditure [D+E]	87031.76	102382.55	110237.81	120069.82	114384.95
	1 On Revenue Account	78689.47	91096.31	99948.35	110316.39	104719.92
	2 On Capital Account	8342.29	11286.25	10289.46	9753.43	9665.02
	i) Capital outlay	7500.04	10125.95	8748.87	7430.54	8454.80
	ii) Loan Disbursements	842.25	1160.30	1540.59	2322.89	1210.22
G	Revenue Deficit [F(1)-A]	9656.81	15484.59	16928.21	17461.92	14495.25
H	Fiscal Deficit [F- A+B(1)+B(2)]	17818.39	26448.35	26837.41	26958.31	23837.48
I	Primary Deficit [H-D(1a)]	6707.77	14331.85	11717.48	10210.39	4622.78

			OVERVIEW OF STATE BUDGET FROM 1982-83				
			(Amt. in crore)				
Items			2020-21	2021-22	2022-23	2023-24	2024-25
			Accounts	Accounts	Accounts	Accounts	Accounts
A	Revenue Receipts		97616.83	116640.24	132724.65	124486.15	124861.07
	1	State Own Tax Revenue	47660.84	58340.52	71968.16	74329.01	76642.19
	2	State Own Non-Tax Revenue	7327.31	10462.51	15117.96	16345.96	16486.62
	3	Central Govt. Transfers	42628.68	47837.21	45638.54	33811.18	31732.25
		i) Share of Central Taxes	11560.40	17820.09	18260.68	21742.92	24772.38
		ii) Grant-in- Aid	31068.28	30017.12	27377.86	12068.26	6959.87
B	Capital Receipts		41267.66	46585.30	26013.78	35020.37	48946.50
	1	Recoveries of Loans	263.82	479.24	409.29	714.80	667.16
	2	Other Receipts	34.15	60.27	49.94	47.51	31.20
	3	Borrowings and Other Liabilities	40969.69	46045.79	25554.55	34258.06	48248.14
		i) Public Debt (Net)	30807.51	29032.14	18026.42	29989.02	42025.88
		ii) Public Account (Net)	10065.72	16926.21	8004.67	4361.71	5605.16
		iii) Draw down of cash balance	96.46	87.44	-476.54	-92.67	617.10
C	Total Receipts [A+B]		138884.49	163225.54	158738.43	159506.51	173807.57
D	Non Plan Expenditure		106594.46	128765.74	125988.45	125196.00	140701.82
	1	On Revenue Account	105506.79	127746.49	124592.41	124005.73	139448.89
		a. Of which Interest Payments	20975.36	23302.82	25176.36	26986.22	29138.23
	2	On Capital Account	1087.67	1019.25	1396.04	1190.27	1252.93
		i) Capital outlay	953.89	984.05	736.10	528.04	591.22
		ii) Loan Disbursements	133.78	35.20	659.94	662.23	661.71
E	Plan Expenditure [including CSS]		32290.03	34459.79	32749.98	34310.52	33105.74
	1	On Revenue Account	17939.54	18433.02	17358.53	18620.61	16471.90
	2	On Capital Account	14350.49	16026.77	15391.45	15689.91	16633.84
		i) Capital outlay	11935.76	13207.68	13260.46	13056.42	14491.19
		ii) Loan Disbursements	2414.73	2819.09	2130.99	2633.49	2142.65
F	Total Expenditure [D+E]		138884.49	163225.53	158738.43	159506.51	173807.56
	1	On Revenue Account	123446.33	146179.51	141950.94	142626.34	155920.79
	2	On Capital Account	15438.16	17046.02	16787.49	16880.17	17886.77
		i) Capital outlay	12889.65	14191.73	13996.56	13584.45	15082.41
		ii) Loan Disbursements	2548.51	2854.29	2790.93	3295.72	2804.36
G	Revenue Deficit [F(1)-A]		20063.51	20799.96	9226.29	18140.19	31059.72
H	Fiscal Deficit [F- A+B(1)+B(2)]		35203.69	37306.47	25554.55	34258.05	48248.14
I	Primary Deficit [H-D(1a)]		14228.33	14003.65	378.18	7271.83	19109.90