

# REVISED BUDGET IN BRIEF 2026-2027



Finance Department  
Government of Kerala



## **PREFACE**

This compilation, ‘**Revised Budget in Brief 2026–27**’ provides an authoritative and rapid reference summary of the State's public finances. This publication distils important macroeconomic indicators of the State, supported by a range of tables, charts, and brief explanatory notes.

The fiscal landscape of the financial year 2026–27 witnessed significant shifts following the discontinuation of the Revenue Deficit Grant, as recommended by the Sixteenth Finance Commission, alongside a reduction in the anticipated share of central taxes. This resulted in a shortfall in the estimated revenue receipts projected in the State's original budget for the financial year 2026–27. To effectively counter this resource deficit, the State has proactively revised its financial estimates for 2026–27. This has been achieved by augmenting the State’s own revenue streams and rationalizing both plan and non-plan expenditures. This revised edition comprehensively reflects these updated fiscal adjustments.

Despite these structural realignments, the document continues to provide a bird’s-eye view of the State’s economic performance over the past decade. It 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, and Irrigation. In addition, an overview of the State Budget from 1982-83 onwards has been retained for historical context. Part-A of the book contains a glossary explaining important fiscal and economic terms. Part-B of the book has been excluded as there are no changes.

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

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Thiruvananthapuram

19.06.2026



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



# **Part-A**

## **REVISED BUDGET IN BRIEF**

**2026-27**



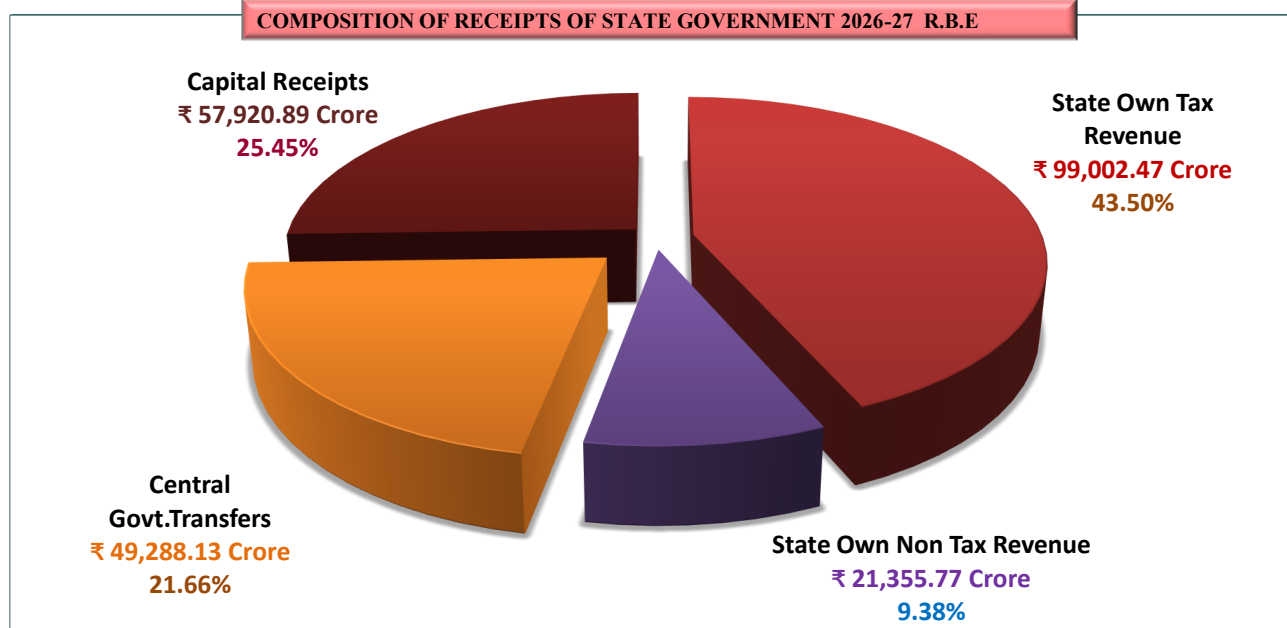
<b>Table A1 BUDGET AT A GLANCE</b>					
	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>(₹ crore ) 2026-27</b>
	<b>Accounts</b>	<b>Accounts</b>	<b>B. E.</b>	<b>R. E.</b>	<b>R.B. E.</b>
<b>A Revenue Receipts</b>	<b>124486.15</b>	<b>124861.07</b>	<b>152351.67</b>	<b>137082.61</b>	<b>169646.37</b>
1 State Own Tax Revenue	74329.01	76642.19	91514.75	83730.96	99002.47
2 State Own Non-Tax Revenue	16345.96	16486.62	19145.53	18760.72	21355.77
3 Central Govt. Transfers	33811.18	31732.25	41691.40	34590.93	49288.13
i) Share of Central Taxes	21742.92	24772.38	28616.50	27382.06	37355.39
ii) Grant-in- Aid	12068.26	6959.87	13074.90	7208.87	11932.74
<b>B Capital Receipts</b>	<b>35020.36</b>	<b>48946.50</b>	<b>46230.74</b>	<b>55372.99</b>	<b>57920.89</b>
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	56405.36
i) Public Debt (Net)	29989.02	42025.88	40848.21	49908.80	52364.13
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	41.23
<b>C Total Receipts (A+B)</b>	<b>159506.51</b>	<b>173807.57</b>	<b>198582.40</b>	<b>192455.60</b>	<b>227567.26</b>
<b>D Non Plan Expenditure</b>	<b>125196.00</b>	<b>140701.82</b>	<b>167185.87</b>	<b>158676.14</b>	<b>198254.40</b>
1 On Revenue Account	124005.73	139448.89	159529.32	156884.53	185251.99
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	13002.41
i) Capital Outlay	528.04	591.22	6081.84	895.03	10830.76
ii) Loan Disbursements	662.23	661.71	1574.72	896.58	2171.65
<b>E Plan Expenditure (including CSS)</b>	<b>34310.51</b>	<b>33105.74</b>	<b>31396.53</b>	<b>33779.46</b>	<b>29312.86</b>
1 On Revenue Account	18620.61	16471.90	19946.88	17087.27	19749.68
2 On Capital Account	15689.91	16633.84	11449.65	16692.19	9563.18
i) Capital outlay	13056.42	14491.19	10856.26	14775.18	8886.95
ii) Loan Disbursements	2633.49	2142.65	593.39	1917.01	676.23
<b>F Total Expenditure (D+E)</b>	<b>159506.51</b>	<b>173807.57</b>	<b>198582.40</b>	<b>192455.60</b>	<b>227567.26</b>
1 On Revenue Account	142626.34	155920.79	179476.20	173971.80	205001.67
a. Of which Revenue Expenditure with Capital Nature	3818.45	6264.80	7861.94	6521.87	7806.26
2 On Capital Account	16880.17	17886.78	19106.21	18483.80	22565.59
i) Capital outlay	13584.45	15082.41	16938.10	15670.22	19717.71
ii) Loan Disbursements	3295.72	2804.36	2168.11	2813.58	2847.88
<b>G Effective Capital Expenditure (F1(a)+F(2))</b>	<b>20698.62</b>	<b>24151.58</b>	<b>26968.15</b>	<b>25005.67</b>	<b>30371.85</b>
<b>H Revenue deficit (F(1)-A)</b>	<b>18140.19</b>	<b>31059.72</b>	<b>27124.52</b>	<b>36889.19</b>	<b>35355.30</b>
<b>I Effective Revenue Deficit (H-F1(a))</b>	<b>14321.74</b>	<b>24794.92</b>	<b>19262.58</b>	<b>30367.32</b>	<b>27549.04</b>
<b>J Fiscal Deficit (F-(A+B(1)+B(2)))</b>	<b>34258.05</b>	<b>48248.14</b>	<b>45038.52</b>	<b>53949.50</b>	<b>56405.36</b>
<b>K Primary Deficit (J-D(1a))</b>	<b>7271.83</b>	<b>19109.90</b>	<b>13214.80</b>	<b>22133.49</b>	<b>22029.34</b>
<b>L Gross State Domestic Product (GSDP)</b>	<b>1135371.56</b>	<b>1248533.01</b>	<b>1427145.23</b>	<b>1427145.23</b>	<b>1629072.51</b>
Revenue Deficit as % of GSDP	1.60%	2.49%	1.90%	2.58%	2.17%
Effective Revenue Deficit as % of GSDP	1.26%	1.99%	1.35%	2.13%	1.69%
Fiscal Deficit as % of GSDP	3.02%	3.86%	3.16%	3.78%	3.46%
Primary Deficit as % of GSDP	0.64%	1.53%	0.93%	1.55%	1.35%

<b>Table A2</b>					
<b>DETAILED STATEMENT OF REVENUE RECEIPTS</b>					
	2023-24	2024-25	2025-26	2025-26	( ₹ crore ) 2026-27
	Accounts	Accounts	B. E.	R. E.	R.B. E.
<b>Revenue Receipts</b>					
<b>A State's Own Tax Revenue</b>	<b>74329.01</b>	<b>76642.19</b>	<b>91514.75</b>	<b>83730.96</b>	<b>99002.47</b>
1 GST	30563.60	32314.70	37763.18	34445.71	39900.51
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	7874.35
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	3851.97
7 Sales Tax and VAT	27690.43	27693.86	33591.44	30718.72	36050.90
8 Taxes on vehicles	6340.46	6634.98	7396.78	7829.28	8773.20
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	1700.00
11 Other Taxes and Duties	62.13	82.77	61.78	61.78	67.96
<b>B State's Own Non-Tax Revenue</b>	<b>16345.96</b>	<b>16486.62</b>	<b>19145.53</b>	<b>18760.72</b>	<b>21355.77</b>
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	16215.50
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
<b>C Share of Central Taxes</b>	<b>21742.92</b>	<b>24772.38</b>	<b>28616.50</b>	<b>27382.06</b>	<b>37355.39</b>
1 Central Goods and Services Tax	6598.65	7235.09	8800.50	7971.62	10239.22
2 Corporation Tax	6526.25	7029.35	8895.00	7646.01	10989.95
3 Tax on Income other than Corporation Tax	7537.02	8964.40	9594.00	10202.00	13323.12
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	1939.67
7 Union Excise Duties	288.31	242.55	341.00	261.84	826.30
8 Service Tax	4.07	0.82	5.00	0.79	1.00
9 Other Taxes and Duties on Commodities and Services	26.67	39.86	41.00	39.46	36.13
<b>D Grant in aid from Central Govt.</b>	<b>12068.26</b>	<b>6959.87</b>	<b>13074.90</b>	<b>7208.87</b>	<b>11932.74</b>
1 Plan Grants	4084.70	4361.13	9168.80	4325.49	8815.58
2 Non Plan Grants	7983.57	2598.75	3906.10	2883.39	3117.16
<i>of which</i>					
i Post Devolution Revenue Deficit Grant	4749.00	0.00	0.00	0.00	0.00
ii Grant for Rural Local Bodies	1260.00	1334.00	1301.00	1301.00	425.00
iii Grant for Urban Local Bodies	400.36	455.49	1113.20	450.00	2331.65
iv Health Sector Grants	458.03	380.07	1109.00	635.00	10.26
v State Disaster Response Fund	277.60	291.20	306.40	306.40	280.50
vi State Disaster Mitigation Fund	100.70	71.10	76.50	76.50	69.75
vii National Disaster Response Fund	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**

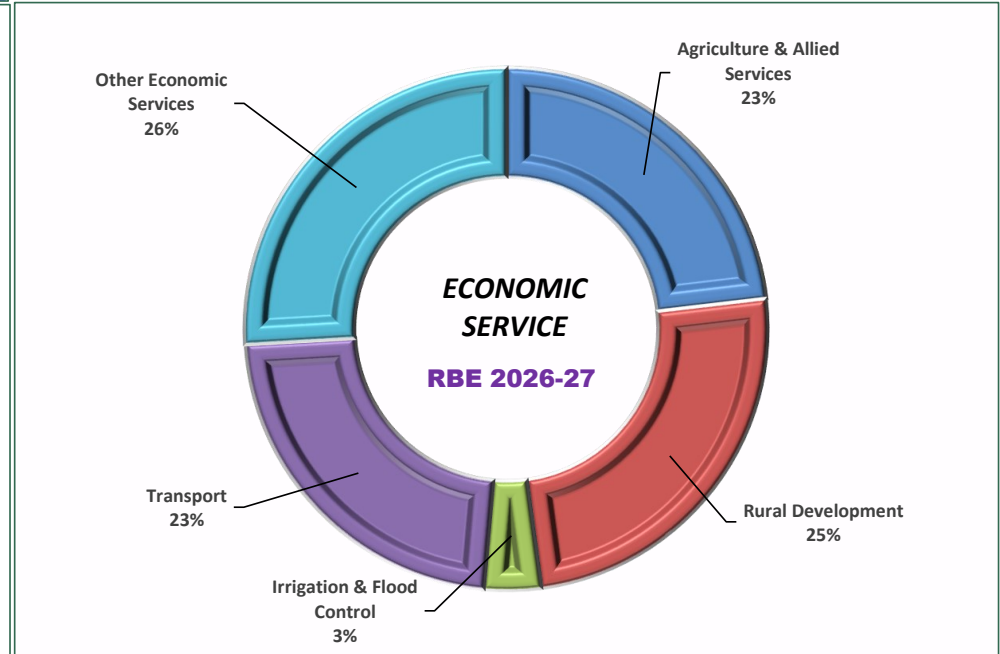
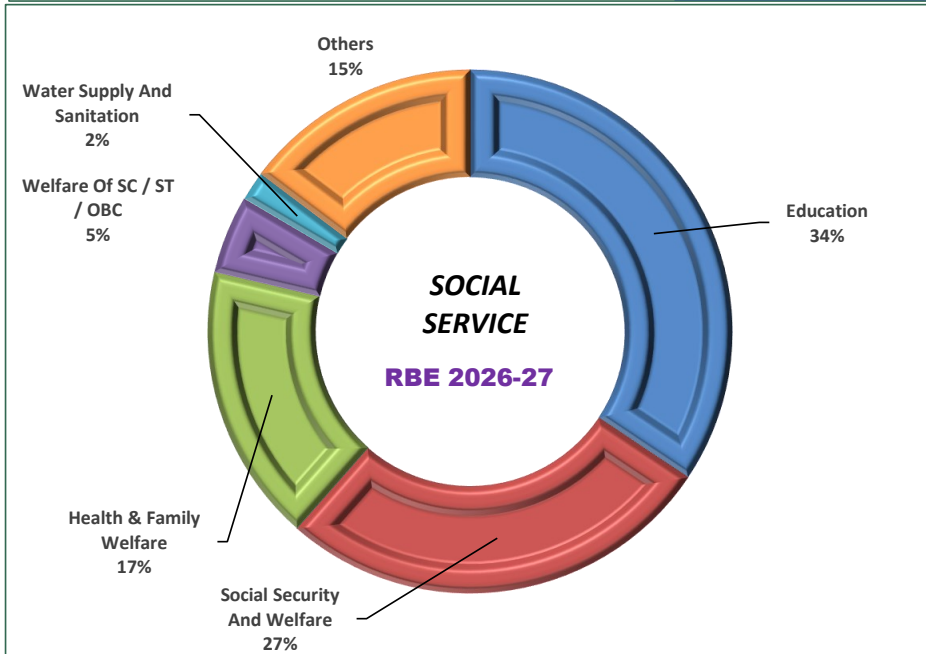
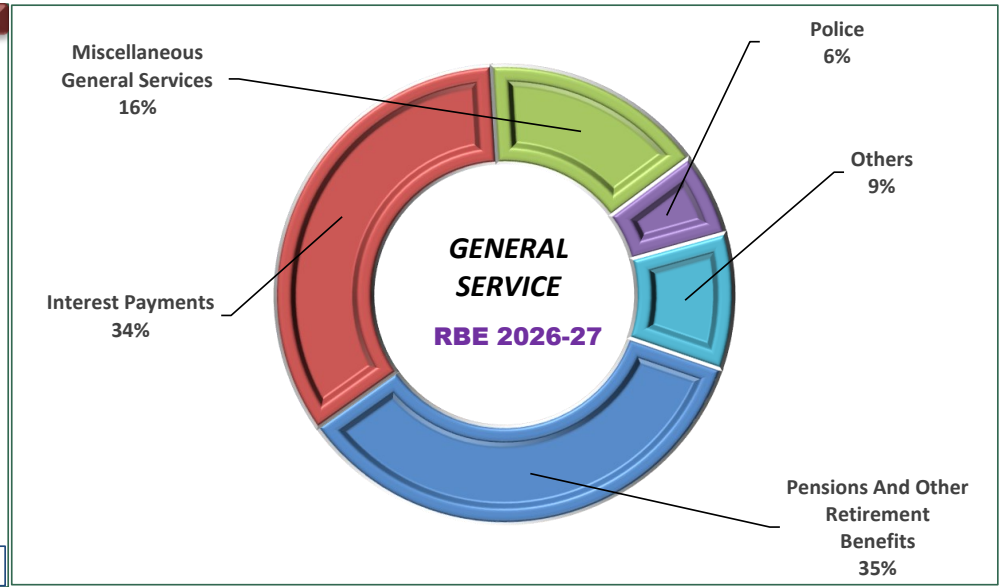
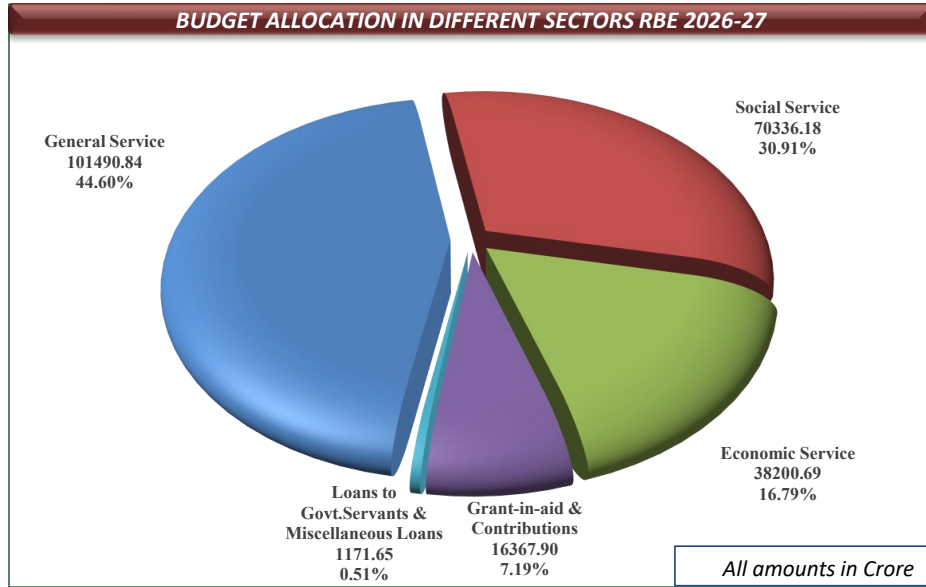
	2023-24	2024-25	2025-26	2025-26	(₹ crore)
	Accounts	Accounts	B. E.	R. E.	2026-27
					R.B. E.
<b>CAPITAL RECEIPTS</b>					
<b>A Recovery of Loans &amp; Advances</b>	<b>714.80</b>	<b>667.16</b>	<b>1125.91</b>	<b>1385.34</b>	<b>1449.23</b>
1 Loans for Co-operatives	22.44	13.18	42.08	25.36	35.44
2 Loans 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>B Other capital Receipts</b>	<b>47.51</b>	<b>31.20</b>	<b>66.30</b>	<b>38.15</b>	<b>66.30</b>
<b>C Borrowings and Other Liabilities</b>	<b>34350.72</b>	<b>47631.04</b>	<b>44998.21</b>	<b>53908.80</b>	<b>56364.13</b>
1 Public Debt (Net)	29989.02	42025.88	40848.21	49908.80	52364.13
a. Internal debt	30020.85	39559.67	36987.05	46105.22	48388.69
i. Market loan	26638.00	37965.98	34506.72	42461.34	45906.70
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 R.B.E**



**Table A4  
DETAILED STATEMENT OF EXPENDITURE**

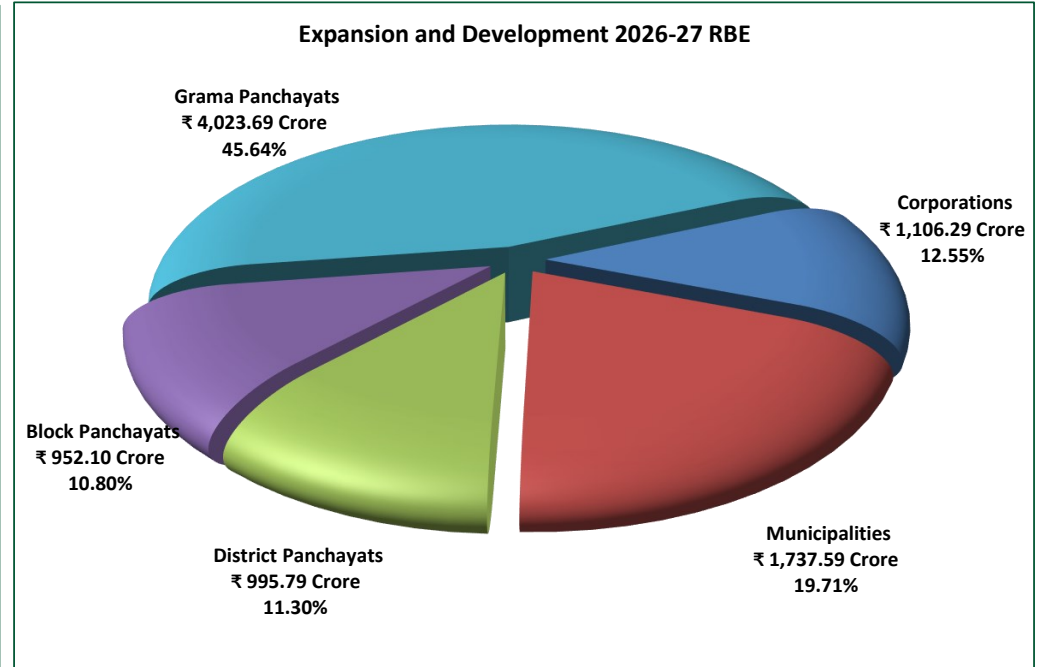
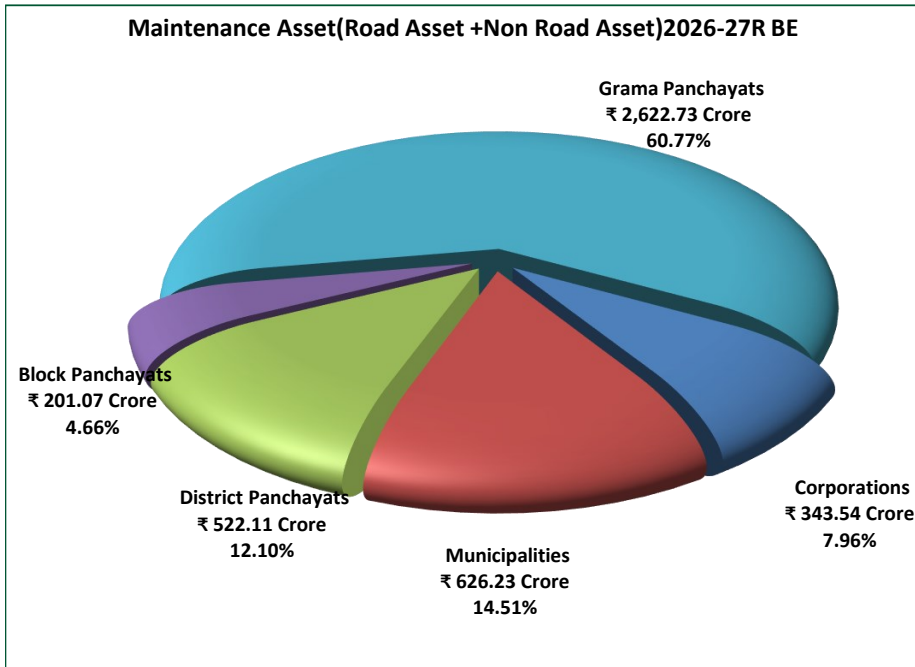
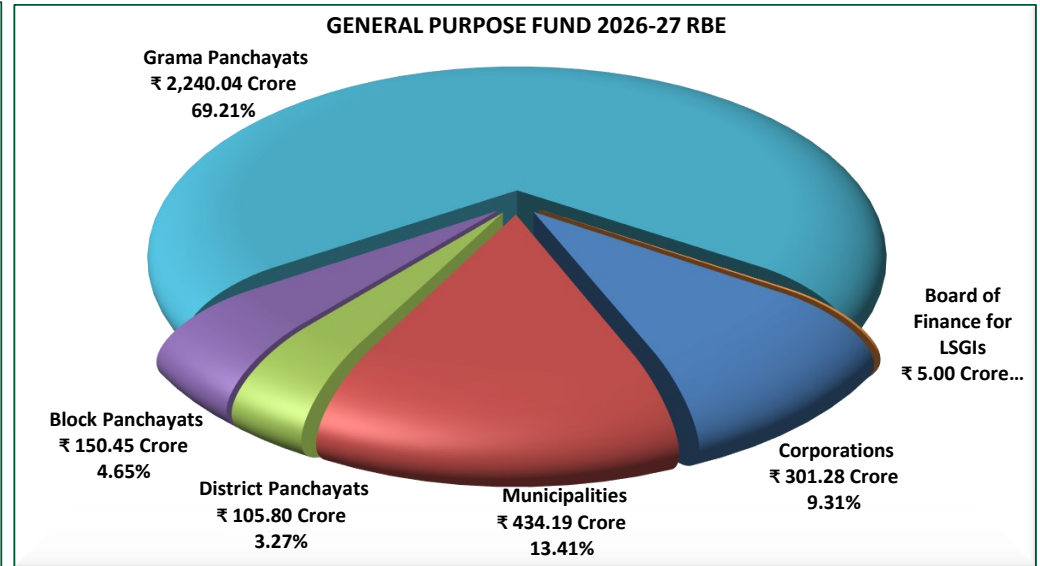
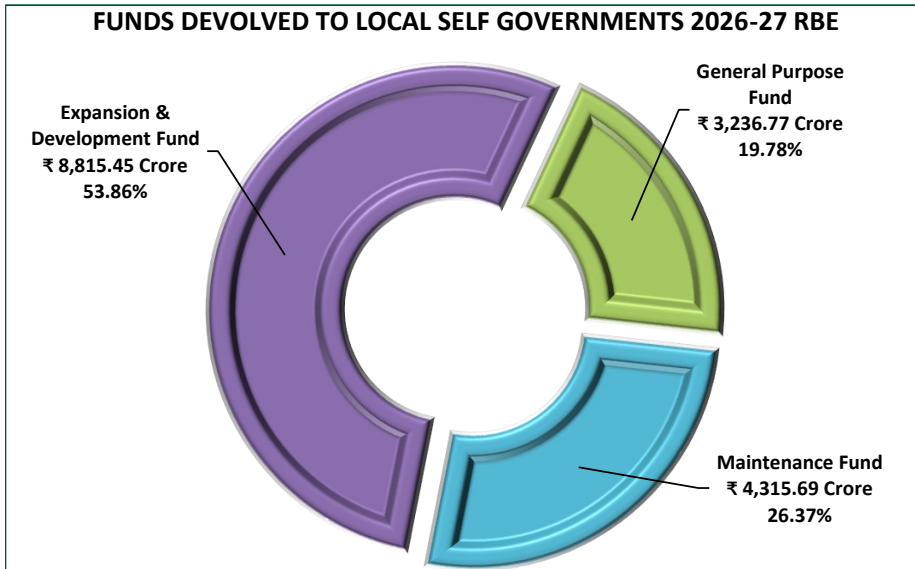
	(₹ crore)											
	2024-25 Accounts			2025-26 BE			2025-26 RE			2026-27 RBE		
	Plan	Non Plan	Total	Plan	Non Plan	Total	Plan	Non Plan	Total	Plan	Non Plan	Total
<b>I.Expenditure on Revenue Account (A+B+C+D)</b>	<b>16471.90</b>	<b>139448.89</b>	<b>155920.79</b>	<b>19946.88</b>	<b>159529.32</b>	<b>179476.20</b>	<b>17087.27</b>	<b>156884.53</b>	<b>173971.80</b>	<b>19749.68</b>	<b>185251.99</b>	<b>205001.67</b>
<b>A General Services</b>	<b>3232.27</b>	<b>73963.33</b>	<b>77195.59</b>	<b>367.58</b>	<b>86400.35</b>	<b>86767.93</b>	<b>5108.12</b>	<b>86346.89</b>	<b>91455.01</b>	<b>399.85</b>	<b>100878.88</b>	<b>101278.73</b>
1 Interest payments	0.00	29138.23	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	4509.75	134.76	4909.91	5044.67	88.25	4996.52	5084.77	149.20	5708.62	5857.82
3 Pension & Other retirement benefits	0.00	27875.21	27875.21	0.00	29459.83	29459.83	0.00	29414.59	29414.59	0.30	35438.62	35438.92
4 Other General Services	3108.60	12563.81	15672.41	232.82	20206.90	20439.72	5019.87	20119.76	25139.63	250.35	25355.61	25605.96
<b>B Social Services</b>	<b>9484.56</b>	<b>43826.13</b>	<b>53310.69</b>	<b>10989.26</b>	<b>47448.09</b>	<b>58437.35</b>	<b>7953.07</b>	<b>47819.45</b>	<b>55772.51</b>	<b>10449.19</b>	<b>56096.54</b>	<b>66545.73</b>
1 Education, Sports, Arts & Culture	1778.81	21331.69	23110.50	2634.97	23291.39	25926.36	1514.29	23425.27	24939.56	2577.15	27185.84	29762.99
2 Health & Family Welfare	2946.46	7282.09	10228.55	2782.00	7798.23	10580.23	2567.60	7880.93	10448.54	2737.17	8856.11	11593.28
3 Watersupply, Sanitation, Housing & Urban Development	1303.23	237.16	1540.39	1919.84	485.06	2404.90	889.54	315.40	1204.94	1417.36	500.55	1917.91
4 Welfare of SC/ST/OBC & minorities	1746.88	512.88	2259.77	1740.84	544.46	2285.30	1300.00	572.76	1872.76	1726.50	601.29	2327.79
5 Social Welfare & Nutrition	1519.80	13363.89	14883.69	1479.72	13988.70	15468.42	1479.72	14265.80	15745.52	1440.77	17417.45	18858.21
6 Other Social Services	189.37	1098.42	1287.80	431.89	1340.25	1772.14	201.92	1359.29	1561.21	550.24	1535.31	2085.55
<b>C Economic Services</b>	<b>3755.07</b>	<b>7649.39</b>	<b>11404.46</b>	<b>8590.04</b>	<b>9700.39</b>	<b>18290.43</b>	<b>4026.08</b>	<b>8460.61</b>	<b>12486.69</b>	<b>8900.65</b>	<b>11908.67</b>	<b>20809.32</b>
1 Agriculture & Allied Activities	1635.60	4376.53	6012.13	1882.23	5819.86	7702.09	1595.25	5498.23	7093.48	1668.49	6624.26	8292.75
2 Rural Development	1086.71	604.98	1691.69	5236.68	712.06	5948.74	1282.49	725.62	2008.10	5905.02	957.01	6862.03
3 Other Economic Services	1032.76	2667.88	3700.64	1471.13	3168.47	4639.61	1148.35	2236.77	3385.11	1327.13	4327.40	5654.53
<b>D Grants-In-Aid &amp; Contributions</b>	<b>0.00</b>	<b>14010.05</b>	<b>14010.05</b>	<b>0.00</b>	<b>15980.49</b>	<b>15980.49</b>	<b>0.00</b>	<b>14257.59</b>	<b>14257.59</b>	<b>0.00</b>	<b>16367.90</b>	<b>16367.90</b>
<b>II.Expenditure on Capital Account (Cap.Out+Loan Dis)</b>	<b>16633.84</b>	<b>1252.93</b>	<b>17886.78</b>	<b>11449.65</b>	<b>7656.56</b>	<b>19106.21</b>	<b>16692.19</b>	<b>1791.61</b>	<b>18483.80</b>	<b>9563.18</b>	<b>13002.41</b>	<b>22565.59</b>
<b>Capital Outlay (a+b+c)</b>	<b>14491.19</b>	<b>591.22</b>	<b>15082.41</b>	<b>10856.26</b>	<b>6081.84</b>	<b>16938.10</b>	<b>14775.18</b>	<b>895.03</b>	<b>15670.22</b>	<b>8886.95</b>	<b>10830.76</b>	<b>19717.71</b>
<b>a General Services</b>	<b>300.99</b>	<b>21.17</b>	<b>322.16</b>	<b>218.47</b>	<b>16.55</b>	<b>235.02</b>	<b>339.01</b>	<b>14.26</b>	<b>353.27</b>	<b>195.71</b>	<b>16.40</b>	<b>212.11</b>
1 Public Works	258.45	20.93	279.38	157.00	16.30	173.30	228.52	14.01	242.53	134.17	16.40	150.57
2 Other General Services	42.54	0.24	42.78	61.47	0.25	61.72	110.49	0.25	110.74	61.54	0.00	61.54
<b>b Social Services</b>	<b>3037.97</b>	<b>75.82</b>	<b>3113.79</b>	<b>3100.82</b>	<b>207.80</b>	<b>3308.62</b>	<b>2411.26</b>	<b>179.29</b>	<b>2590.55</b>	<b>2826.49</b>	<b>945.96</b>	<b>3772.45</b>
1 Education, Sports, Arts & Culture	560.10	42.26	602.36	369.48	102.04	471.52	375.79	109.80	485.59	304.00	458.20	762.20
2 Health & Family Welfare	300.45	15.05	315.50	208.74	85.00	293.74	310.01	40.00	350.01	179.93	305.00	484.93
3 Watersupply, Sanitation, Housing & Urban Development	1641.93	18.07	1660.00	1064.10	20.00	1084.10	987.16	28.73	1015.89	973.34	120.00	1093.34
4 Other Social Services	535.49	0.45	535.93	1458.50	0.76	1459.26	738.29	0.76	739.05	1369.22	62.76	1431.98
<b>c Economic Services</b>	<b>11152.23</b>	<b>494.24</b>	<b>11646.47</b>	<b>7536.97</b>	<b>5857.49</b>	<b>13394.46</b>	<b>12024.92</b>	<b>701.48</b>	<b>12726.40</b>	<b>5864.74</b>	<b>9868.40</b>	<b>15733.14</b>
1 Rural Development	1059.69	319.40	1379.09	1772.01	300.00	2072.01	1429.61	477.29	1906.90	983.20	1601.00	2584.20
2 Transport	3641.04	26.55	3667.59	1839.96	1756.77	3596.73	3753.59	58.13	3811.71	1378.61	3477.83	4856.44
3 Other Economic Services	6451.50	148.28	6599.79	3925.00	3800.72	7725.72	6841.72	166.06	7007.78	3502.93	4789.57	8292.50
<b>Loan Disbursement</b>	<b>2142.65</b>	<b>661.71</b>	<b>2804.36</b>	<b>593.39</b>	<b>1574.72</b>	<b>2168.11</b>	<b>1917.01</b>	<b>896.58</b>	<b>2813.58</b>	<b>676.23</b>	<b>2171.65</b>	<b>2847.88</b>
1 Loans for General Service	0.00	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	119.01	18.00	0.00	18.00
3 Loans for Economic Services	2105.72	0.00	2105.72	575.79	905.65	1481.44	1799.00	0.00	1799.00	658.23	1000.00	1658.23
4 Loans to Govt.Servants & Miscellaneous Loans	0.00	660.71	660.71	0.00	669.07	669.07	0.00	895.58	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	(₹ Crore)				
		2023-24 Accounts	2024-25 Accounts	2025-26 B.E	2025-26 R.E	2026-27 R.B.E
<b>1</b>	<b><u>General Purpose/Traditional Functions</u></b>	<b>1675.96</b>	<b>2513.65</b>	<b>2577.33</b>	<b>2533.61</b>	<b>3236.77</b>
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 Governments	0.00	0.00	0.00	0.00	5.00
<b>2</b>	<b><u>Maintenance Assets (a) + (b)</u></b>	<b>1344.81</b>	<b>3123.55</b>	<b>4188.16</b>	<b>3175.07</b>	<b>4315.69</b>
	<b>a.Non Road Assets</b>	<b>684.74</b>	<b>1231.11</b>	<b>1610.83</b>	<b>1255.74</b>	<b>1618.38</b>
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>b.Road Assets</b>	<b>660.07</b>	<b>1892.43</b>	<b>2577.33</b>	<b>1919.33</b>	<b>2697.30</b>
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
<b>3</b>	<b><u>Expansion and Development</u></b>	<b>6029.36</b>	<b>8399.56</b>	<b>9215.00</b>	<b>8548.91</b>	<b>8815.45</b>
i.	Corporations	653.00	991.35	1045.57	993.29	1106.29
ii.	Municipalities	775.40	1359.31	1553.31	1397.98	1737.59
iii.	District Panchayats	668.22	909.41	1144.93	938.84	995.79
iv.	Block Panchayats	677.99	1010.52	1058.30	1026.55	952.10
v.	Grama Panchayats	3254.76	4128.96	4412.89	4192.25	4023.69
	<b>Grand Total(1+2+3)</b>	<b>9050.14</b>	<b>14036.76</b>	<b>15980.49</b>	<b>14257.59</b>	<b>16367.90</b>
<b>TIER WISE ALLOCATION TO LOCAL SELF GOVERNMENTS</b>						
<b>I</b>	Corporations [1(i)+2a(i)+2b(i)+3(i)]	877.04	1341.36	1513.32	1351.66	1751.11
<b>II</b>	Municipalities [1(ii)+2a(ii)+2b(ii)+3(ii)]	1149.16	2053.94	2450.90	2112.82	2798.01
<b>III</b>	District Panchayats [1(iii)+2a(iii)+2b(iii)+3(iii)]	915.50	1309.04	1733.14	1351.06	1623.70
<b>IV</b>	Block Panchayats [1(iv)+2a(iv)+2b(iv)+3(iv)]	852.02	1313.31	1421.38	1338.29	1303.62
<b>V</b>	Grama Panchayats [1(v)+2a(v)+2b(v)+3(v)]	5256.41	8019.10	8861.75	8103.76	8886.46
<b>VI</b>	Board of Finance for Local Governments	0.00	0.00	0.00	0.00	5.00
	<b>Grand Total(I+II+III+IV+V)</b>	<b>9050.14</b>	<b>14036.76</b>	<b>15980.49</b>	<b>14257.59</b>	<b>16367.90</b>



**Table A6**  
**CONSOLIDATED STATEMENT OF RECEIPTS AND EXPENDITURE**

Sl No	RECEIPTS & EXPENDITURE	(₹ Crore)				
		2023-24 Accounts	2024-25 Accounts	2025-26 B. E.	2025-26 R. E.	2026-27 R.B. E.
<b>1</b>	<b>REVENUE RECEIPTS (1.1 to 1.6)</b>	<b>124486.15</b>	<b>124861.07</b>	<b>152351.67</b>	<b>137082.61</b>	<b>169646.37</b>
1.1	State's Own Tax Revenue	74329.01	76642.19	91514.75	83730.96	99002.47
1.2	Share in Central Taxes & Duties	21742.92	24772.38	28616.50	27382.06	37355.39
1.3	State's Own Non-Tax Revenue	16345.96	16486.62	19145.53	18760.72	21355.77
	of which Lotteries (Gross Receipts)	12530.91	12711.18	14121.14	14490.48	16215.50
1.4	Plan Grants	4084.70	4361.13	9168.80	4325.49	8815.58
	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	8753.58
1.5	Grants from Finance Commission	7245.69	2531.85	3906.10	2883.39	3117.16
	I) Non-Plan	7245.69	2531.85	3906.10	2883.39	3117.16
	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
<b>2</b>	<b>REVENUE EXPENDITURE (2.1 + 2.2)</b>	<b>142626.34</b>	<b>155920.79</b>	<b>179476.20</b>	<b>173971.80</b>	<b>205001.67</b>
2.1	Plan Revenue Expenditure	18620.61	16471.90	19946.88	17087.27	19749.68
	of which					
2.1.1	Outlay on CSS/CPS	2881.85	3524.84	8183.67	3133.72	7682.08
2.1.2	Support to State PSUs	89.82	167.25	242.88	187.29	171.34
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	185251.99
	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
<b>3</b>	<b>CAPITAL RECEIPTS (3.1 TO 3.16)</b>	<b>109478.87</b>	<b>160247.82</b>	<b>161151.31</b>	<b>175783.31</b>	<b>197843.77</b>
3.1	SLR based Market Borrowings (Gross)	42438.00	53666.00	51806.78	59761.34	64206.70
3.2	Negotiated Loans (Gross)	639.69	637.25	1236.95	1129.00	1129.91
	Loans for State Plan Schemes (Central					
3.3	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
3.1	Contingency Fund (net)	0.00	0.00	0.00	0.00	0.00
3.1	Appropriation to Contingency Fund (Net)	0.00	0.00	0.00	0.00	0.00
3.1	Inter-State Settlement (Net)	0.00	0.00	0.00	0.00	0.00
3.1	Loan received in lieu of GST Compensation	0.00	0.00	0.00	0.00	0.00
3.2	Other Capital Receipts into Consolidated Fund	47.51	31.20	66.30	38.15	66.30
3.2	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	2024-25	2025-26	2025-26	(₹ crore)
		Accounts	Accounts	B. E.	R. E.	R.B. E.
<b>4</b>	<b>CAPITAL EXPENDITURE (4.1 TO 4.6)</b>	<b>91246.01</b>	<b>129805.20</b>	<b>134067.09</b>	<b>138934.81</b>	<b>162529.69</b>
4.1	Plan Capital Outlay	13056.42	14491.19	10856.26	14775.18	8886.95
	<i>of which outlay on CSS/CPS</i>	561.49	755.12	938.18	901.69	1086.55
4.2	Plan Lending	2633.49	2142.65	593.39	1917.01	676.23
	<i>of which lending on CSS/CPS</i>	28.86	85.31	31.86	76.43	31.86
4.3	Non-Plan Capital Outlay	528.04	591.22	6081.84	895.03	10830.76
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
	<i>of which Market borrowings</i>	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
<b>A.</b>	<b>TOTAL RECEIPTS</b>	<b>233965.02</b>	<b>285108.89</b>	<b>313502.98</b>	<b>312865.92</b>	<b>367490.14</b>
<b>B.</b>	<b>TOTAL EXPENDITURE</b>	<b>233872.35</b>	<b>285725.99</b>	<b>313543.28</b>	<b>312906.62</b>	<b>367531.37</b>
<b>C.</b>	<b>OVERALL SURPLUS(+)/DEFICIT(-)</b>	<b>92.67</b>	<b>-617.10</b>	<b>-40.30</b>	<b>-40.70</b>	<b>-41.23</b>
<b>D.</b>	<b>OPENING BALANCE</b>	<b>182.69</b>	<b>275.36</b>	<b>119.75</b>	<b>-341.74</b>	<b>-382.44</b>
<b>E.</b>	<b>CLOSING BALANCE</b>	<b>275.36</b>	<b>-341.74</b>	<b>79.45</b>	<b>-382.44</b>	<b>-423.67</b>
<b>F.</b>	<b>REVENUE DEFICIT</b>	<b>18140.19</b>	<b>31059.72</b>	<b>27124.52</b>	<b>36889.19</b>	<b>35355.30</b>
<b>G.</b>	<b>GROSS FISCAL DEFICIT</b>	<b>34258.05</b>	<b>48248.14</b>	<b>45038.52</b>	<b>53949.50</b>	<b>56405.36</b>
<b>H.</b>	<b>PRIMARY DEFICIT</b>	<b>7271.83</b>	<b>19109.90</b>	<b>13214.80</b>	<b>22133.49</b>	<b>22029.34</b>
<b>I.</b>	<b>STATE'S OWN RESOURCES</b>	<b>37353.07</b>	<b>37477.96</b>	<b>27702.63</b>	<b>43361.95</b>	<b>25351.37</b>
	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	-24171.20
ii	Contribution of KSEB and LSGIs	7581.49	12008.76	10257.18	12978.40	9857.63
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	-12369.68
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	45906.70
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
<b>J.</b>	<b>CENTRAL ASSISTANCE</b>	<b>1066.75</b>	<b>3809.76</b>	<b>4797.37</b>	<b>4987.41</b>	<b>5018.63</b>
<b>K.</b>	<b>STATE PLAN RESOURCES</b>	<b>38419.82</b>	<b>41287.72</b>	<b>32500.00</b>	<b>48349.36</b>	<b>30370.00</b>

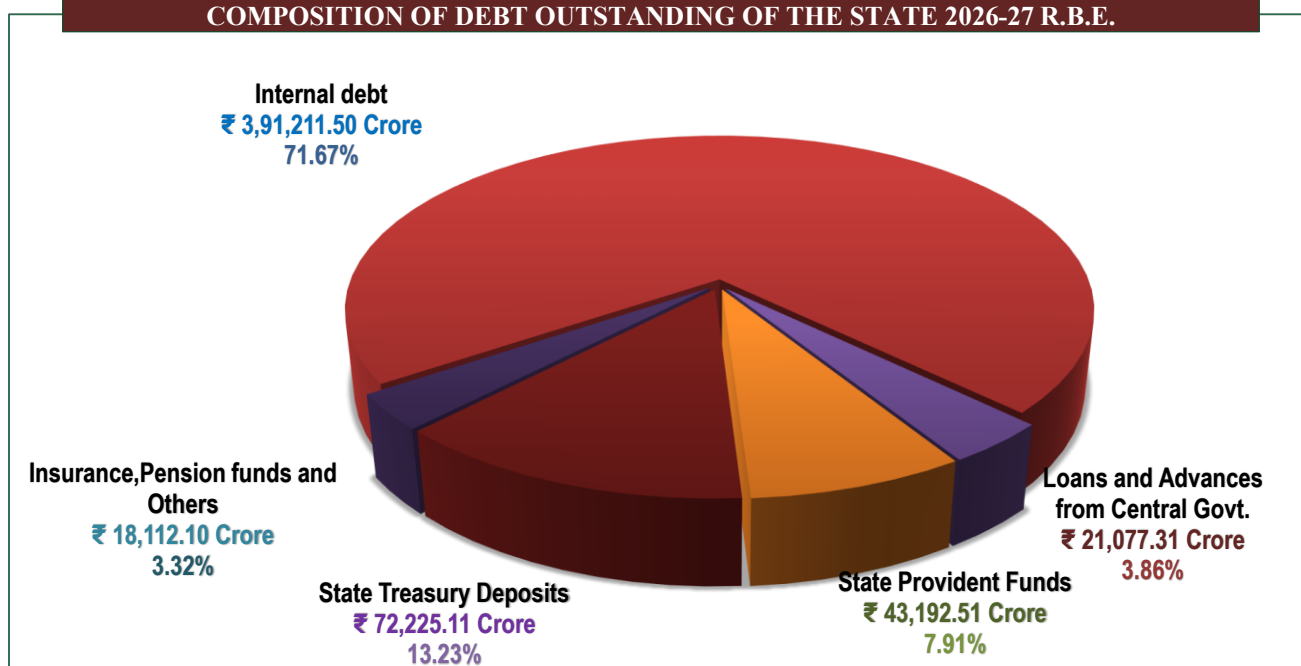
\* includes Non Plan Capital Outlay.

\*\* 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 R.B. E.
<b>A Public Debt</b>	<b>267989.99</b>	<b>310015.87</b>	<b>349444.24</b>	<b>359924.68</b>	<b>412288.81</b>
1 Internal debt	257157.92	296717.59	332244.08	342822.81	391211.50
<i>i. Market loan</i>	225780.04	263746.02	295060.04	306207.36	352114.06
<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>B Small Savings, Provident Fund etc.</b>	<b>123944.24</b>	<b>125297.78</b>	<b>132553.39</b>	<b>128985.78</b>	<b>133529.72</b>
<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
<b>Total Outstanding Debt of the State Government(A+B)</b>	<b>391934.23</b>	<b>435313.65</b>	<b>481997.62</b>	<b>488910.46</b>	<b>545818.52</b>
<b>Total Debt as % of GSDP</b>	<b>34.52%</b>	<b>34.87%</b>	<b>33.77%</b>	<b>34.26%</b>	<b>33.50%</b>

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



**Table A8**  
**PAST FISCAL FRAMEWORK**

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

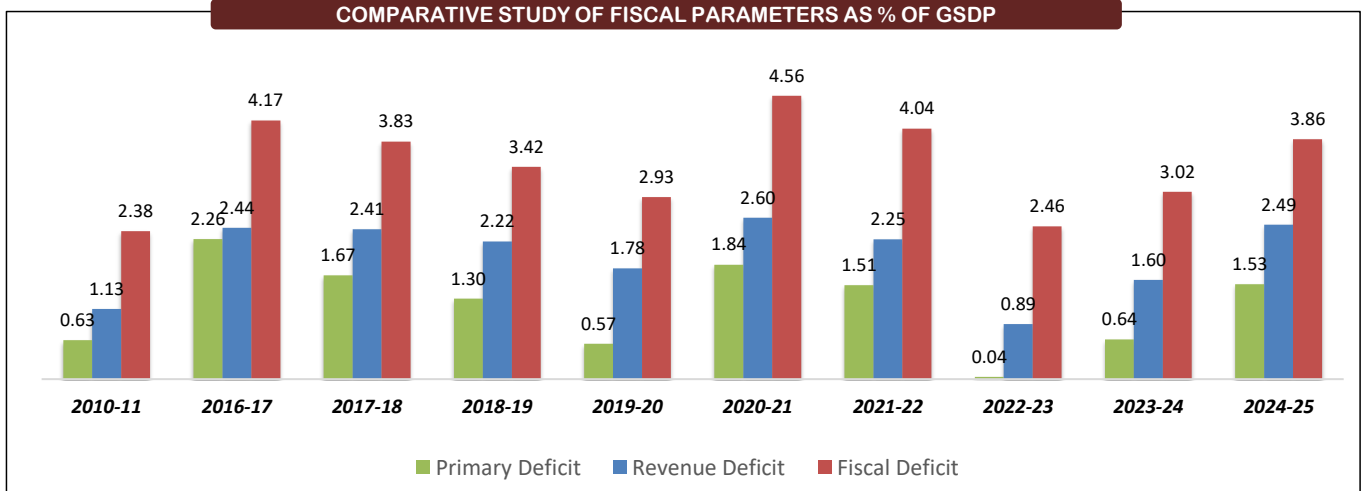
\* Loan received from GoI in lieu of GST compensation of Rs. 5766 Crore and Rs.8739.31 Crore in 2020-21 and 2021-22 respectively is reckoned as grant-in-aid from Government of India for the calculation of fiscal indicators, since the repayment obligation of this loan will not be met from the resource 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
<b>7 Revenue Deficit</b>	<b>1.13</b>	<b>2.44</b>	<b>2.41</b>	<b>2.22</b>	<b>1.78</b>	<b>2.60</b>	<b>2.25</b>	<b>0.89</b>	<b>1.60</b>	<b>2.49</b>
<b>8 Fiscal Deficit</b>	<b>2.38</b>	<b>4.17</b>	<b>3.83</b>	<b>3.42</b>	<b>2.93</b>	<b>4.56</b>	<b>4.04</b>	<b>2.46</b>	<b>3.02</b>	<b>3.86</b>
9 Interest payments	1.75	1.91	2.16	2.12	2.36	2.72	2.52	2.42	2.38	2.33
<b>10 Primary Deficit</b>	<b>0.63</b>	<b>2.26</b>	<b>1.67</b>	<b>1.30</b>	<b>0.57</b>	<b>1.84</b>	<b>1.51</b>	<b>0.04</b>	<b>0.64</b>	<b>1.53</b>
<b>11 Public Debt</b>	<b>16.91</b>	<b>19.83</b>	<b>20.38</b>	<b>20.07</b>	<b>21.48</b>	<b>25.87</b>	<b>23.79</b>	<b>22.91</b>	<b>23.60</b>	<b>24.83</b>
<b>12 Total Debt</b>	<b>24.24</b>	<b>29.37</b>	<b>30.04</b>	<b>29.89</b>	<b>32.02</b>	<b>38.47</b>	<b>36.31</b>	<b>34.87</b>	<b>34.52</b>	<b>34.87</b>

**COMPARATIVE STUDY OF FISCAL PARAMETERS AS % OF GSDP**



**Table A10**  
**IMPORTANT ITEMS UNDER REVENUE AND VARIOUS INDICATORS**

	2023-24	2024-25	2025-26	2025-26	(₹ crore ) 2026-27
	Accounts	Accounts	B. E.	R. E.	R.B. E.
<b>Revenue Receipts</b>	<b>124486.15</b>	<b>124861.07</b>	<b>152351.67</b>	<b>137082.61</b>	<b>169646.37</b>
State Own Revenue (SOR)	90674.97	93128.82	110660.27	102491.67	120358.24
Central Govt. Transfers	33811.18	31732.25	41691.40	34590.93	49288.13
<b>Revenue Expenditure</b>	<b>142626.34</b>	<b>155920.79</b>	<b>179476.20</b>	<b>173971.80</b>	<b>205001.67</b>
<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	35438.92
3 Salary	38541.18	39872.20	44114.35	43853.79	52561.05
Of which Teaching Grant of Aided Private Educational Institutions (Schools, Polytechnics & Colleges)	10683.74	11204.84	12513.60	12201.88	16335.98
<b>Revenue deficit *</b>	<b>18140.19</b>	<b>31059.72</b>	<b>27124.52</b>	<b>36889.19</b>	<b>35355.30</b>
Salaries and Pensions as % of SOR	70.79	72.75	66.49	71.49	73.12
Salaries and Pensions as % of TRR	51.56	54.26	48.29	53.45	51.87
Salaries,Pensions & Interest as % of TRE	63.92	62.14	58.73	60.40	59.70
Salaries,Pensions & Interest as % of TRR	73.24	77.59	69.18	76.66	72.14
Interest Payments as % of TRE	18.92	18.69	17.73	18.29	16.77
Interest Payments as % of SOR	29.76	31.29	28.76	31.04	28.56
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	30.98
Salary of Aided Educational Institutions as % of Total Revenue	8.58	8.97	8.21	8.90	9.63
Salary Expenditure under Revenue as% of Revenue Expenditure	27.02	25.57	24.58	25.21	25.64

<b>Table A11</b>												
<b>IMPORTANT ITEMS OF EXPENDITURE</b>												
	<b>2024-25 Accounts</b>			<b>2025-26 B.E</b>			<b>2025-26 R.E</b>			<b>2026-27 R.B.E</b>		
	<b>REVENUE</b>	<b>CAPITAL</b>	<b>TOTAL</b>	<b>REVENUE</b>	<b>CAPITAL</b>	<b>TOTAL</b>	<b>REVENUE</b>	<b>CAPITAL</b>	<b>TOTAL</b>	<b>REVENUE</b>	<b>CAPITAL</b>	<b>TOTAL</b>
<b>1 Salaries</b>	39872.20	31.61	39903.81	44114.35	0.94	44115.29	43853.79	36.08	43889.87	52561.05	3.57	52564.62
<b>2 Pensions</b>	27875.21	0.00	27875.21	29459.83	0.00	29459.83	29414.59	0.00	29414.59	35438.92	0.00	35438.92
<b>3 Interest</b>	29138.23	0.00	29138.23	31823.72	0.00	31823.72	31816.01	0.00	31816.01	34376.02	0.00	34376.02
<b>4 Grant-in-aid</b>	3265.47	0.00	3265.47	4010.81	13.14	4023.95	3255.89	4.95	3260.84	4145.38	0.00	4145.38
<b>5 Subsidies</b>	1490.42	0.00	1490.42	2147.32	0.00	2147.32	1690.42	0.00	1690.42	2337.83	3.00	2340.83
<b>6 Minor Works</b>	59.22	0.00	59.22	151.36	0.00	151.36	86.58	0.00	86.58	135.24	0.00	135.24
<b>7 Major Works</b>	0.00	1480.79	1480.79	0.00	926.22	926.22	0.00	1346.96	1346.96	0.00	722.02	722.02
<b>8 Scholarships and Stipends</b>	1860.68	0.00	1860.68	1521.40	0.00	1521.40	1561.51	0.00	1561.51	1504.96	0.00	1504.96
<b>9 Contributions</b>	183.06	0	183.06	782.78	0.00	782.78	530.84	0.00	530.84	854.47	0.00	854.47
<b>10 Wages</b>	1677.95	5.87	1683.82	1744.24	0.00	1744.24	2356.77	2.02	2358.79	2640.05	0.09	2640.14
<b>11 Materials and Supplies</b>	171.22	0.20	171.43	208.12	0.00	208.12	206.97	0.50	207.47	197.71	0.50	198.21
<b>12 Machinery and Equipment</b>	64.81	2.05	66.86	116.00	18.62	134.62	49.97	5.23	55.20	95.02	8.54	103.56
<b>13 Travel Expenses</b>	143.83	0.17	144.00	104.90	0.00	104.90	124.38	0.06	124.44	106.85	0.01	106.86
<b>14 Maintenance</b>	111.37	0.00	111.37	141.88	0.00	141.88	99.69	0.00	99.69	138.35	0.00	138.35
<b>15 P.O.L.</b>	139.88	0.08	139.97	129.97	0.00	129.97	131.35	0.03	131.38	131.01	0.02	131.03
<b>16 Motor Vehicles</b>	38.85	0.04	38.89	38.92	0.10	39.02	50.27	10.24	60.52	37.14	0.11	37.25
<b>17 Rent, Rates and Taxes</b>	66.08	0.08	66.16	52.87	0.00	52.87	57.67	0.08	57.75	56.46	0.01	56.47

<b>Table A12</b>								
<b>TREND IN SALARY EXPENDITURE</b>								
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>₹ crore</b>
	<b>(Accounts)</b>	<b>(Accounts)</b>	<b>(Accounts)</b>	<b>(Accounts)</b>	<b>(Accounts)</b>	<b>B.E.</b>	<b>R.E.</b>	<b>2026-27</b>
								<b>R.B.E.</b>
<b>A.SOCIAL SERVICE</b>								
<b>Education, Sports, Art And Culture</b>	13260.44	21691.16	18304.99	18124.20	19092.96	21351.53	21035.13	24661.08
<b>Medical, Public Health&amp;Family Welfare</b>	3904.16	6238.81	5483.17	5582.51	5833.14	6457.51	6380.97	7305.96
<b>Social Security &amp; Welfare</b>	821.37	943.66	866.04	871.85	717.31	118.54	246.32	153.22
<b>others</b>	483.01	778.34	651.23	682.68	677.23	777.89	760.07	998.70
<b>A. Total social service</b>	<b>18468.99</b>	<b>29651.96</b>	<b>25305.43</b>	<b>25261.24</b>	<b>26320.63</b>	<b>28705.48</b>	<b>28422.49</b>	<b>33118.96</b>
<b>B.ECONOMIC SERVICE</b>								
<b>Agriculture, Animal Husbandary &amp; Co-operation</b>	1134.33	1798.94	1526.41	1592.30	1617.55	1837.80	1826.88	2430.04
<b>Irrigation &amp; Flood Control</b>	335.60	521.50	423.77	436.95	432.59	462.12	495.96	605.54
<b>Others</b>	1478.16	2367.96	2001.08	2134.00	2141.45	2483.68	2449.15	3213.34
<b>B. Total Economic Service</b>	<b>2948.10</b>	<b>4688.40</b>	<b>3951.25</b>	<b>4163.26</b>	<b>4191.59</b>	<b>4783.61</b>	<b>4771.99</b>	<b>6248.92</b>
<b>Developmental Expenditure (A+B)</b>	<b>21417.09</b>	<b>34340.36</b>	<b>29256.68</b>	<b>29424.50</b>	<b>30512.22</b>	<b>33489.09</b>	<b>33194.48</b>	<b>39367.88</b>
<b>C.GENERAL SERVICE</b>								
<b>Police</b>	2794.83	4581.08	3885.60	3967.55	4096.21	4660.52	4723.13	5441.55
<b>Administration of Justice</b>	712.46	1099.88	956.63	1086.72	1151.47	1205.01	1282.00	1564.07
<b>others</b>	2886.48	4603.96	3914.63	4094.08	4143.92	4760.68	4690.25	6191.14
<b>C. Total General Service/ Non Dev Exp</b>	<b>6393.77</b>	<b>10284.92</b>	<b>8756.86</b>	<b>9148.35</b>	<b>9391.60</b>	<b>10626.20</b>	<b>10695.39</b>	<b>13196.76</b>
<b>Total Salary Expenditure(A+B+C)</b>	<b>27810.86</b>	<b>44625.28</b>	<b>38013.54</b>	<b>38572.85</b>	<b>39903.81</b>	<b>44115.29</b>	<b>43889.87</b>	<b>52564.62</b>

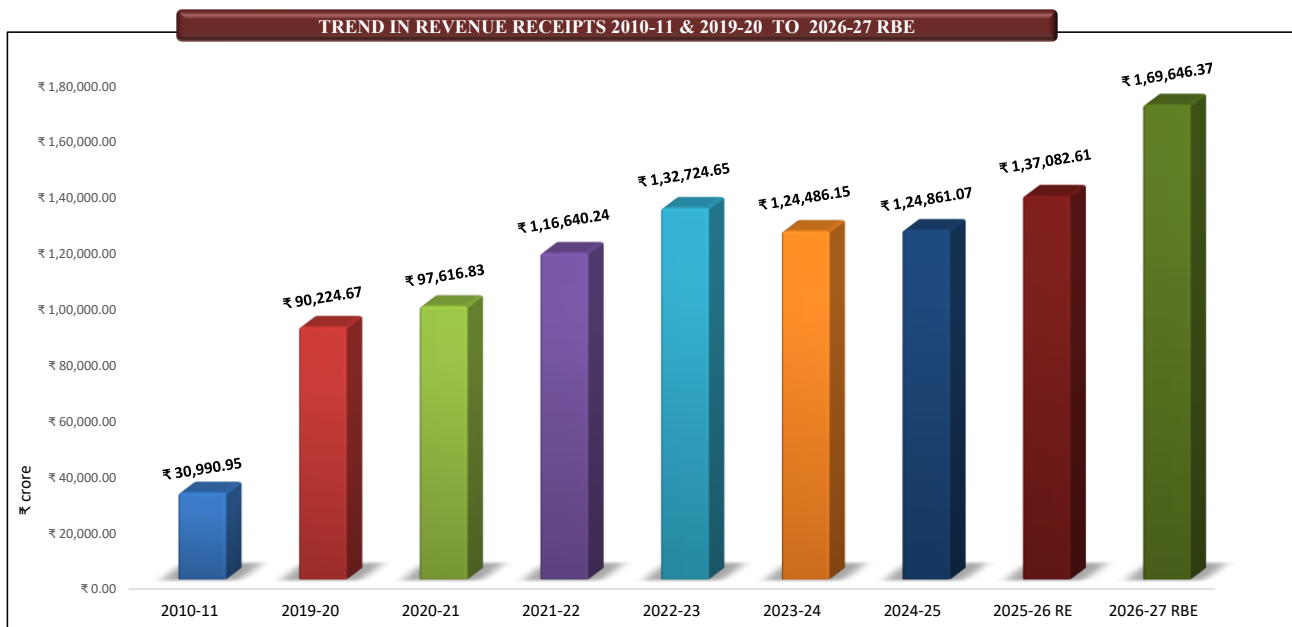
**TREND IN REVENUE RECEIPTS 2010-11 & 2019-20 TO 2026-27 RBE**

The total estimated Revenue Receipts of Rs. 169646.37 crore in 2026-27 (B.E.) is higher by Rs. 32563.76 crore in comparison with 2025-26(RE) and Rs. 138655.42 crore more than the corresponding figure in 2010-11.

Out of the total estimated Revenue receipts, ₹136358 crore is the Share of Taxes and Duties and ₹ 33289 crore is Share of Non-Tax Revenue. Receipts from taxes and duties during 2026-27 form 80.38 % and Non-Tax Revenue 19.62 % of the total revenue.

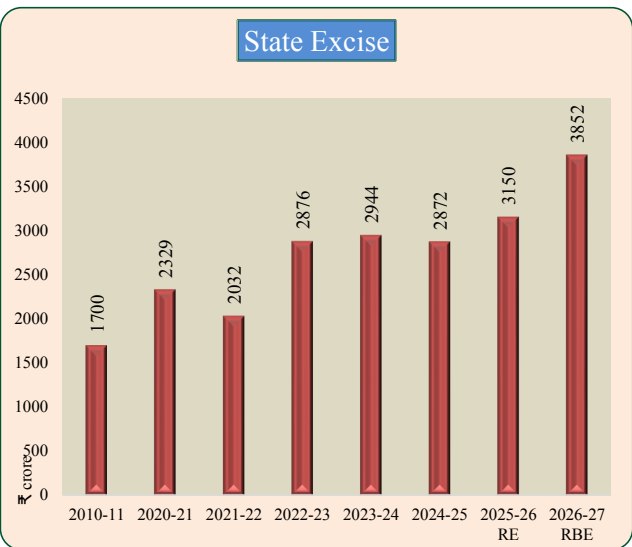
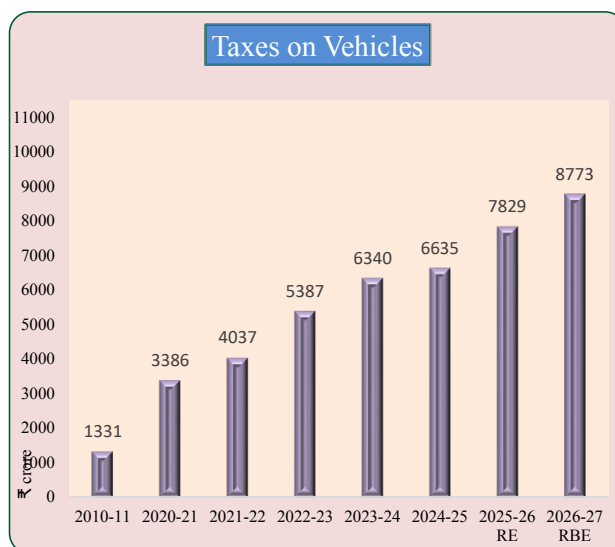
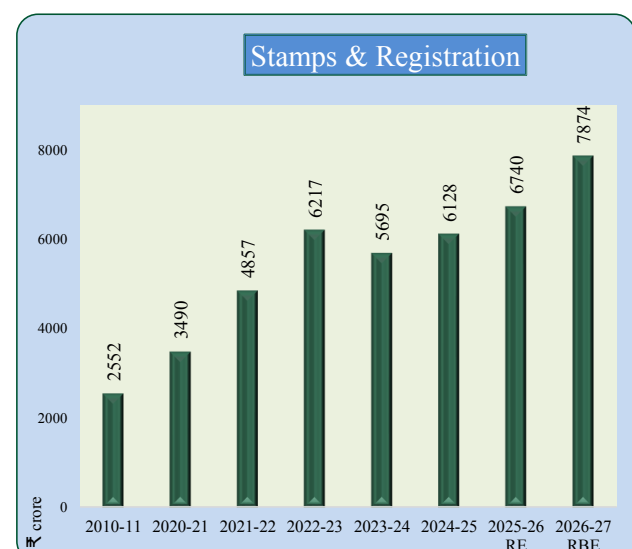
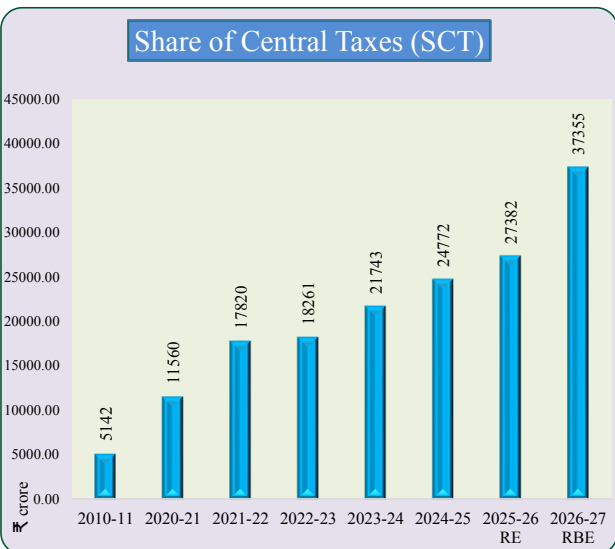
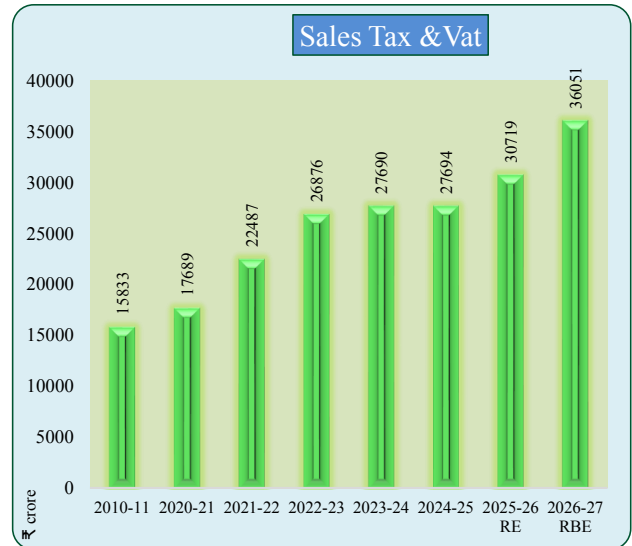
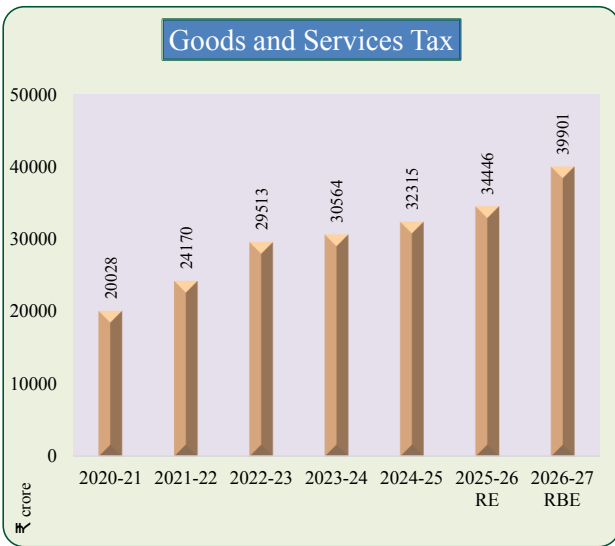
**Table A13  
TREND IN REVENUE RECEIPTS 2010-11 & 2019-20 TO 2026-27 RBE**

Item 1	2010-11 2	2019-20 3	2020-21 4	Accounts				RE 2025-26 9	RBE 2026-27 10
				2021-22 5	2022-23 6	2023-24 7	2024-25 8		
<b>I. Taxes and Duties</b>	<b>26863.54</b>	<b>66724.19</b>	<b>59221.24</b>	<b>76160.61</b>	<b>90228.84</b>	<b>96071.93</b>	<b>101414.57</b>	<b>111113.02</b>	<b>136357.86</b>
Percentage to total	86.68	73.95	60.67	65.30	67.98	77.17	81.22	81.06	80.38
Index	100	248	220	284	336	358	378	414	508
(i)Share of Central Taxes	5141.85	16401.05	11560.40	17820.09	18260.68	21742.92	24772.38	27382.06	37355.39
Percentage to total	16.59	18.18	11.84	15.28	13.76	17.47	19.84	19.97	22.02
(ii)State Taxes and Duties	21721.69	50323.14	47660.84	58340.52	71968.16	74329.01	76642.19	83730.96	99002.47
Percentage to total	70.09	55.78	48.82	50.02	54.22	59.71	61.38	61.08	58.36
<b>II. Non-tax Revenue</b>	<b>4127.41</b>	<b>23500.48</b>	<b>38395.59</b>	<b>40479.63</b>	<b>42495.81</b>	<b>28414.22</b>	<b>23446.50</b>	<b>25969.59</b>	<b>33288.51</b>
Percentage to total	13.32	26.05	39.33	34.70	32.02	22.83	18.78	18.94	19.62
Index	100	569	930	981	1030	688	568	629	807
(i)State's Own Non Tax Revenue	1930.79	12265.22	7327.31	10462.51	15117.96	16345.96	16486.62	18760.72	21355.77
Percentage to total	6.23	13.59	7.51	8.97	11.39	13.13	13.20	13.69	12.59
(ii)Grant in aid from centre	2196.62	11235.26	31068.28	30017.12	27377.86	12068.26	6959.87	7208.87	11932.74
Percentage to total	7.09	12.45	31.83	25.73	20.63	9.69	5.57	5.26	7.03
<b>III. Total Revenue</b>	<b>30990.95</b>	<b>90224.67</b>	<b>97616.83</b>	<b>116640.24</b>	<b>132724.65</b>	<b>124486.15</b>	<b>124861.07</b>	<b>137082.61</b>	<b>169646.37</b>
Index	100	291	315	376	428	402	403	442	547



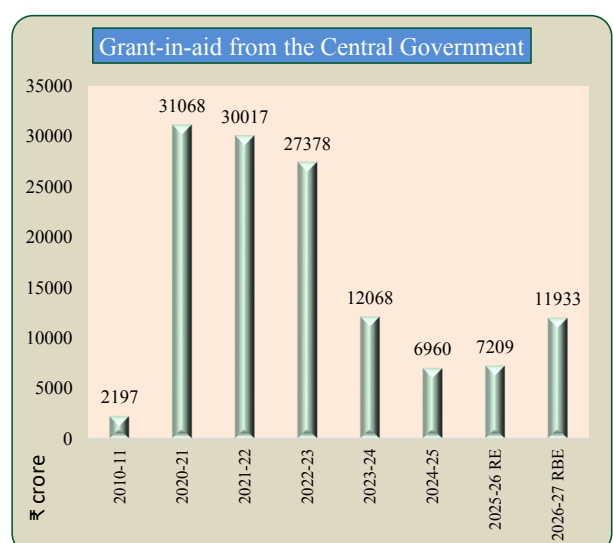
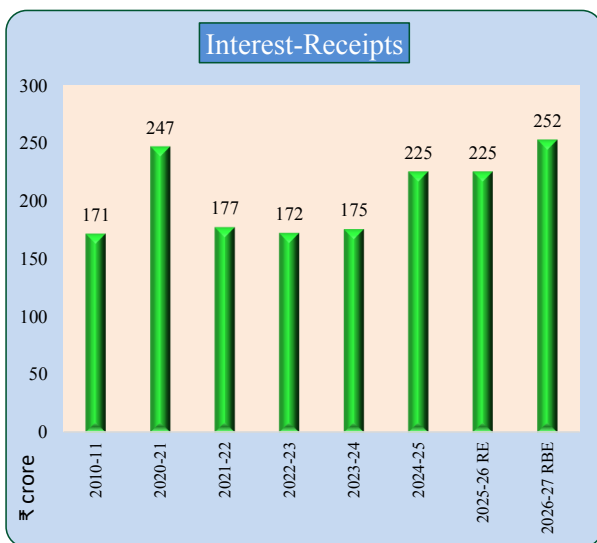
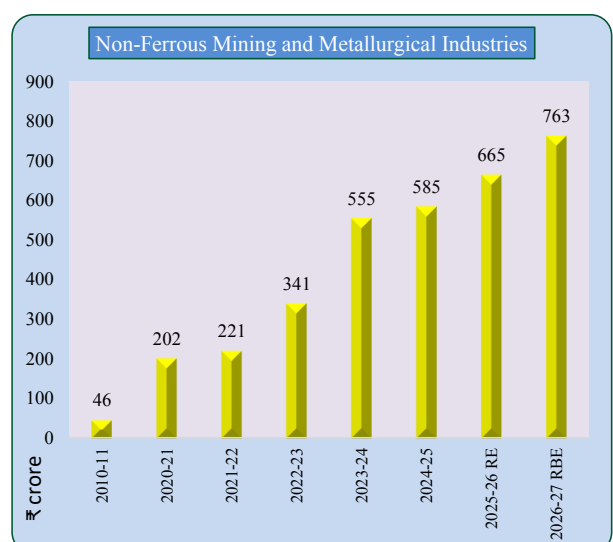
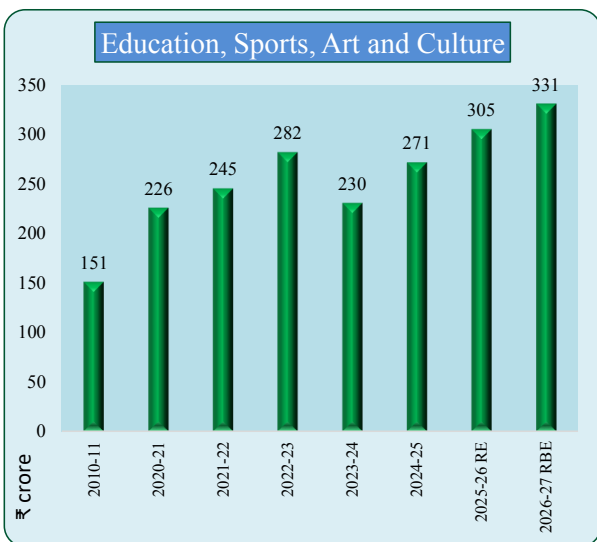
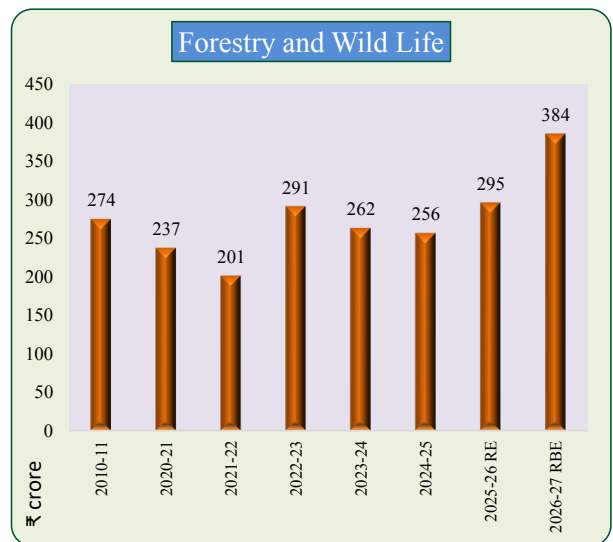
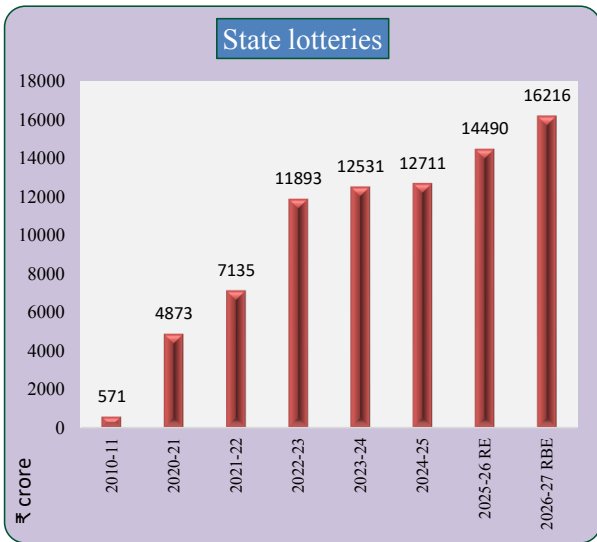
**Table A-14**  
**TREND IN TAXES AND DUTIES**

Item	Accounts						RE	₹ crore
	2010-11	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	RBE 2026-27
1	2	3	4	5	6	7	8	9
<b>A. State Own Tax Revenue (SOTR)</b>	<b>21721.68</b>	<b>47660.84</b>	<b>58340.52</b>	<b>71968.16</b>	<b>74329.01</b>	<b>76642.19</b>	<b>83730.96</b>	<b>99002.47</b>
Index	100	219	269	331	342	353	385	456
Goods and Services Tax		20028.31	24169.81	29513.28	30563.60	32314.70	34445.71	39900.51
Percentage to total SOTR		42.02	41.43	41.01	41.12	42.16	41.14	40.30
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	0.52
Stamps & Registration	2552.49	3489.59	4857.33	6216.71	5694.88	6127.56	6740.32	7874.35
Percentage to total SOTR	11.75	7.32	8.33	8.64	7.66	8.00	8.05	7.95
State Excise Duties	1699.54	2329.22	2032.23	2875.95	2944.02	2871.63	3149.95	3851.97
Percentage to total SOTR	7.82	4.89	3.48	4.00	3.96	3.75	3.76	3.89
Sales Tax & VAT	15833.11	17689.17	22487.43	26875.78	27690.43	27693.86	30718.72	36050.90
Percentage to total SOTR	72.89	37.11	38.55	37.34	37.25	36.13	36.69	36.41
Taxes on vehicles	1331.37	3386.28	4037.10	5386.81	6340.46	6634.98	7829.28	8773.20
Percentage to total SOTR	6.13	7.10	6.92	7.48	8.53	8.66	9.35	8.86
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	1700.00
Percentage to total SOTR	0.10	0.12	0.12	0.10	0.12	0.12	0.12	1.72
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	0.34
<b>B. Share of Central Taxes (SCT)</b>	<b>5141.85</b>	<b>11560.40</b>	<b>17820.09</b>	<b>18260.68</b>	<b>21742.92</b>	<b>24772.38</b>	<b>27382.06</b>	<b>37355.39</b>
Index	100	225	347	355	423	482	533	726
Central Goods and Services Tax	0.00	3325.63	4832.67	5165.39	6598.65	7235.09	7971.62	10239.22
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	10989.95
Tax on Income other than Corporation Tax	1062.05	3642.70	5104.81	5983.30	7537.02	8964.40	10202.00	13323.12
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	1939.67
Union Excise Duties	654.08	380.78	898.09	225.48	288.31	242.55	261.84	826.30
Service Tax	512.72	62.54	294.96	28.59	4.07	0.82	0.79	1.00
Other Taxes and Duties on Commodities and Services	0.00	11.14	18.59	30.09	26.67	39.86	39.46	36.13



**Table A15**  
**TREND IN NON-TAX REVENUE**

Item	Accounts						RE	₹ crore
	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
<b>(A) State Own Non Tax Revenue (SONTR)</b>	<b>1930.79</b>	<b>7327.31</b>	<b>10462.51</b>	<b>15117.96</b>	<b>16345.96</b>	<b>16486.62</b>	<b>18760.72</b>	<b>21355.77</b>
Index	100.00	379.50	541.88	782.99	846.59	853.88	971.66	1106.06
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	1.18
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	1.21
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	1.63
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	2.68
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	0.77
State lotteries	571.46	4873.01	7134.93	11892.88	12530.91	12711.18	14490.48	16215.50
Percentage to total SONTR	29.60	66.50	68.20	78.67	76.66	77.10	77.24	75.93
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	1.55
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	2.07
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	1.80
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	1.59
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	3.57
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	0.33
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>(B) Grant-in-aid from the Central Government</b>	<b>2196.62</b>	<b>31068.28</b>	<b>30017.12</b>	<b>27377.86</b>	<b>12068.26</b>	<b>6959.87</b>	<b>7208.87</b>	<b>11932.74</b>
Non-plan Grants	490.06	25613.18	26026.68	22628.27	7983.57	2598.75	2883.39	3117.16
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	8753.58
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	543
<b>Total Non-Tax Revenue (A+B)</b>	<b>4127.41</b>	<b>38395.59</b>	<b>40479.63</b>	<b>42495.81</b>	<b>28414.22</b>	<b>23446.50</b>	<b>25969.59</b>	<b>33288.51</b>
Index	100	930	981	1030	688	568	629	807



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

1	2010-11	2019-20	2020-21	Accounts				RE	RBE
				2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
	2	3	4	5	6	7	8	9	10
<b>1. Social and Development Service</b>	<b>14543.38</b>	<b>39166.84</b>	<b>57100.53</b>	<b>60487.02</b>	<b>56856.69</b>	<b>51329.90</b>	<b>60438.74</b>	<b>64195.87</b>	<b>80721.67</b>
(a) Education	6847.77	18459.63	16475.69	24770.33	22038.15	21716.46	23110.50	24939.56	29762.99
(b) Medical *	2353.69	7628.81	8893.10	12012.60	10095.65	9347.52	10430.57	10694.53	12013.98
(c) Agriculture **	1854.68	4274.53	9840.71	7859.69	4923.92	5285.76	5379.69	6367.47	7236.11
(d) Community Development ***	2782.88	7738.19	20463.48	14389.47	18695.08	13844.15	20343.24	20776.87	29511.37
(e) Industry ****	704.37	1065.68	1427.56	1454.94	1103.89	1136.01	1174.74	1417.45	2197.23
<b>2. Irrigation</b>	<b>327.59</b>	<b>515.53</b>	<b>510.44</b>	<b>761.32</b>	<b>580.40</b>	<b>596.11</b>	<b>605.62</b>	<b>618.94</b>	<b>801.83</b>
<b>3. Public Works( Roads &amp;Bridges)</b>	<b>668.93</b>	<b>1404.90</b>	<b>3103.31</b>	<b>2668.42</b>	<b>2355.37</b>	<b>989.23</b>	<b>1019.29</b>	<b>944.74</b>	<b>1721.68</b>
<b>4. Forest</b>	<b>210.11</b>	<b>516.49</b>	<b>538.07</b>	<b>679.17</b>	<b>607.37</b>	<b>641.75</b>	<b>632.45</b>	<b>726.01</b>	<b>1056.65</b>
<b>5. Transport and Communications</b>	<b>71.07</b>	<b>139.04</b>	<b>116.01</b>	<b>273.13</b>	<b>122.96</b>	<b>149.10</b>	<b>149.38</b>	<b>248.78</b>	<b>948.92</b>
<b>6. Housing and Urban Development</b>	<b>472.25</b>	<b>1133.29</b>	<b>1596.45</b>	<b>1014.55</b>	<b>1614.38</b>	<b>1151.59</b>	<b>1338.36</b>	<b>958.95</b>	<b>1497.21</b>
<b>7. Others</b>	<b>174.93</b>	<b>275.92</b>	<b>628.36</b>	<b>525.80</b>	<b>419.55</b>	<b>562.43</b>	<b>531.31</b>	<b>565.92</b>	<b>607.10</b>
(i) Relief on account of natural calamities	155.88	221.47	460.72	463.97	372.31	531.92	480.60	510.19	546.87
(ii) Other Social and Community services	19.05	54.46	167.64	61.83	47.24	30.52	50.71	55.72	60.23
<b>Total</b>	<b>16468.26</b>	<b>43152.02</b>	<b>63593.16</b>	<b>66409.41</b>	<b>62556.73</b>	<b>55420.11</b>	<b>64715.15</b>	<b>68259.21</b>	<b>87355.04</b>
Development Expenditure of LSGs <sup>#</sup>	2450	4398.16	7630.83	7617.43	7576.45	7237.23	11276.88	11472.83	12807.46
<b>Grand Total</b>	<b>18918.58</b>	<b>47550.18</b>	<b>71223.99</b>	<b>74026.85</b>	<b>70133.18</b>	<b>62657.34</b>	<b>75992.03</b>	<b>79732.04</b>	<b>100162.50</b>
<b>Index</b>	<b>100</b>	<b>262</b>	<b>386</b>	<b>403</b>	<b>380</b>	<b>337</b>	<b>393</b>	<b>414</b>	<b>530</b>

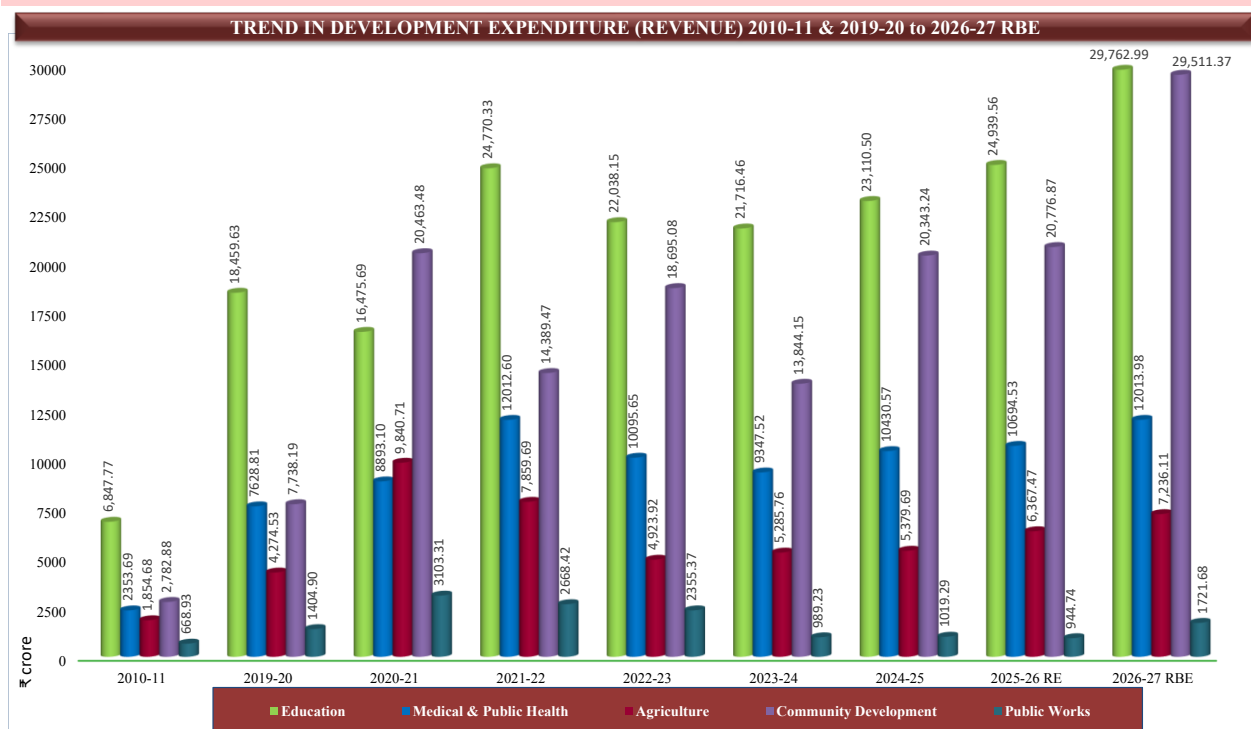
\* includes Public Health & Family welfare

\*\* includes Animal Husbandry & Co-operation

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

\*\*\*\* includes Labour & Employment

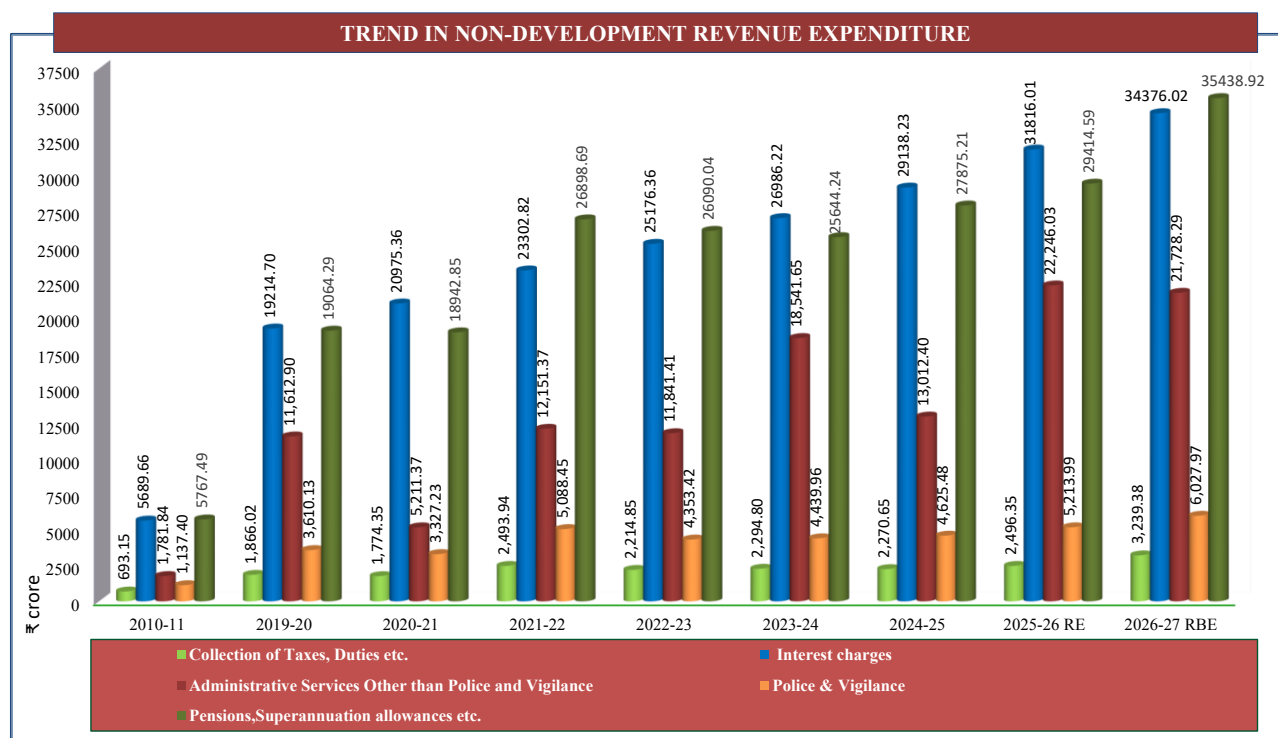
# As per the direction of the 'Subject Committee V', the provisions for the road maintenance grant have been reclassified to the newly opened heads of accounts under the Major head 3604 of the Demand No.XLIII from the heads of accounts under the Major head 3054 of the Demand No.XV from the year 2023-24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



**Table A17**  
**TREND IN NON-DEVELOPMENT REVENUE EXPENDITURE**

Sl No	Item	Accounts								RE	(₹ crore ) RBE
		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	3239.38	
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	27756.26	
	(i) General Administration	556.21	1494.32	1373.37	2094.06	1795.56	1868.90	1880.05	2102.86	2707.02	
	(ii) Parliament & State Legislature	138.04	338.76	466.63	494.21	231.49	256.54	564.51	562.00	621.57	
	(iii) Administration of Justice	298.79	892.94	826.74	1241.76	1119.30	1226.82	1336.61	1467.70	1748.36	
	(iv) Jails	50.55	139.44	154.35	199.72	178.78	207.00	214.39	228.03	277.82	
	(v) Police & Vigilance*	1137.40	3610.13	3327.23	5088.45	4353.42	4439.96	4625.48	5213.99	6027.97	
	(vi) Miscellaneous Department	738.25	8747.43	2390.27	8121.63	8516.29	14982.39	9016.83	17885.43	16373.53	
5	Pensions, Superannuation allowances etc.	5767.49	19064.29	18942.85	26898.69	26090.04	25644.24	27875.21	29414.59	35438.92	
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	218.15	
	(i) Stationery & Printing	73.84	136.00	129.57	174.73	155.60	158.29	153.62	148.03	218.15	
	(ii) Miscellaneous	0	0	0	0	0	0	0	0	0	
	<b>Total</b>	<b>15746.23</b>	<b>57169.75</b>	<b>52235.67</b>	<b>72152.66</b>	<b>71817.76</b>	<b>79969.00</b>	<b>79928.76</b>	<b>94239.76</b>	<b>104839.17</b>	
	<b>Index</b>	<b>100</b>	<b>363</b>	<b>332</b>	<b>458</b>	<b>456</b>	<b>508</b>	<b>508</b>	<b>598</b>	<b>666</b>	

\*Reclassified from 2015-16



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

Item	Accounts									RE	(₹ crore)
	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	
<b>A. Development Schemes</b>	<b>3245.14</b>	<b>7232.58</b>	<b>8297.38</b>	<b>12629.81</b>	<b>13923.47</b>	<b>13689.67</b>	<b>13337.20</b>	<b>14760.26</b>	<b>15316.95</b>	<b>19505.59</b>	
(i) Irrigation	292.30	271.78	282.84	302.15	440.64	402.68	341.05	419.43	472.31	549.03	
Percentage to total (Item A)	9.01	3.76	3.41	2.39	3.16	2.94	2.56	2.84	3.08	2.81	
(ii) Public Health	98.80	251.51	244.23	1461.76	2459.44	2110.96	1698.89	1897.01	1224.12	1345.47	
Percentage to total (Item A)	3.04	3.48	2.94	11.57	17.66	15.42	12.74	12.85	7.99	6.90	
(iii) Agriculture and allied services	338.65	543.95	340.36	464.87	478.89	761.81	372.82	460.86	492.84	395.51	
Percentage to total (Item A)	10.44	7.52	4.10	3.68	3.44	5.56	2.80	3.12	3.22	2.03	
(iv) Industries	364.30	276.74	254.02	486.10	541.36	529.25	547.89	535.36	411.95	916.77	
Percentage to total (Item A)	11.23	3.83	3.06	3.85	3.89	3.87	4.11	3.63	2.69	4.70	
(v) Roads and bridges	1397.98	1812.80	2281.17	2703.93	3270.99	2451.90	2123.78	1859.35	1902.00	3697.47	
Percentage to total (Item A)	43.08	25.06	27.49	21.41	23.49	17.91	15.92	12.60	12.42	18.96	
(vi) Other Works*	290.63	1510.04	835.42	690.32	842.78	868.92	1085.59	1138.29	1224.65	2194.18	
Percentage to total (Item A)	8.96	20.88	10.07	5.47	6.05	6.35	8.14	7.71	8.00	11.25	
(vii) Ports	152.13	163.08	60.40	126.32	39.36	41.61	268.19	912.26	638.91	570.47	
Percentage to total (Item A)	4.69	2.25	0.73	1.00	0.28	0.30	2.01	6.18	4.17	2.92	
(viii) Road and Water Transport ***	138.07	235.40	709.23	971.14	908.81	843.67	662.52	895.98	1270.81	588.50	
Percentage to total (Item A)	4.25	3.25	8.55	7.69	6.53	6.16	4.97	6.07	8.30	3.02	
(ix) Forests	14.00	49.67	41.03	88.39	79.60	66.52	67.58	90.72	78.25	83.80	
Percentage to total (Item A)	0.43	0.69	0.49	0.70	0.57	0.49	0.51	0.61	0.51	0.43	
(x) Housing and Urban Devept	88.94	84.39	19.70	125.81	40.41	50.19	161.10	78.49	141.78	232.80	
Percentage to total (Item A)	2.74	1.17	0.24	1.00	0.29	0.37	1.21	0.53	0.93	1.19	
(xi) Other Eco. Services	69.34	2033.21	3229.00	5209.02	4821.18	5562.15	6007.79	6472.50	7459.33	8931.59	
Percentage to total (Item A)	2.14	28.11	38.92	41.24	34.63	40.63	45.05	43.85	48.70	45.79	
<b>B. Non-Development Schemes***</b>	<b>118.55</b>	<b>197.96</b>	<b>157.42</b>	<b>259.84</b>	<b>268.26</b>	<b>306.89</b>	<b>247.26</b>	<b>322.16</b>	<b>353.27</b>	<b>212.11</b>	
<b>C. Total Capital Expenditure</b>	<b>3363.69</b>	<b>7430.54</b>	<b>8454.80</b>	<b>12889.65</b>	<b>14191.73</b>	<b>13996.56</b>	<b>13584.45</b>	<b>15082.41</b>	<b>15670.22</b>	<b>19717.71</b>	
Index	100	221	251	383	422	416	404	448	466	586	

\*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.

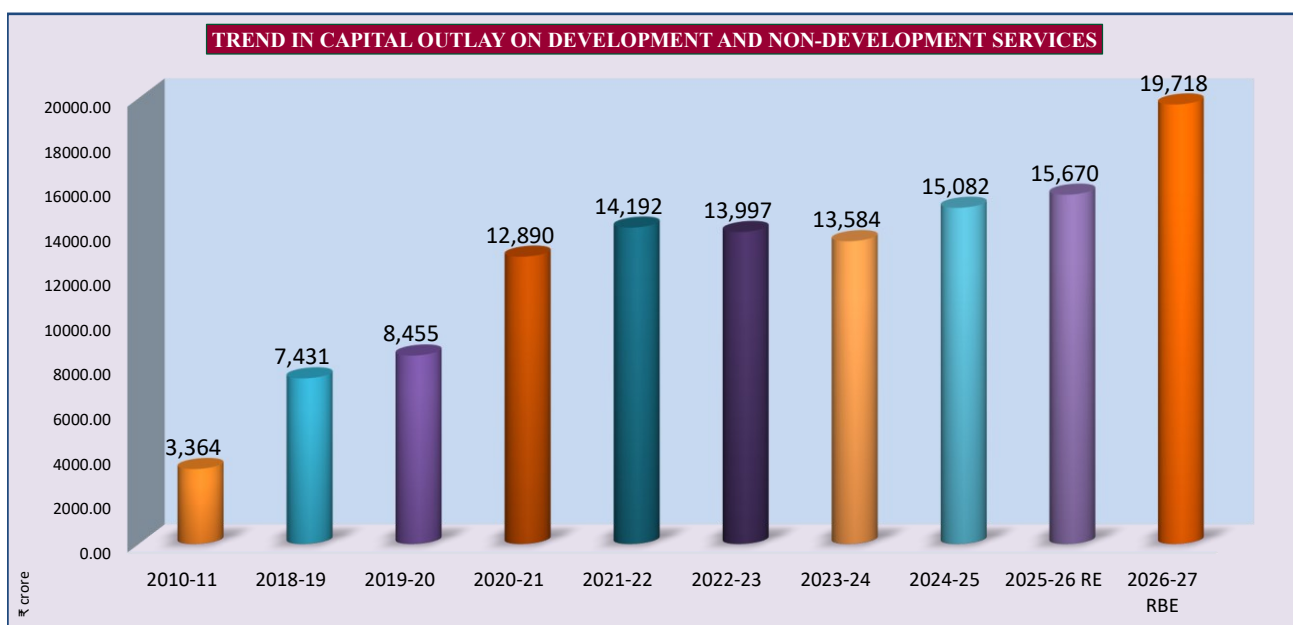


Table A 19 TRENDS IN TOTAL EXPENDITURE (REVENUE & CAPITAL) ON DEVELOPMENT SERVICES (2020-21 - 2026-27)																						(₹ crore)
	2020-21			2021-22			2022-23			2023-24			2024-25			RE 2025-26			RBE 2026-27			
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	
<b>DEVELOPMENT SERVICES (i+ii+iii)</b>	<b>71223.99</b>	<b>12629.81</b>	<b>83853.81</b>	<b>74026.85</b>	<b>13923.47</b>	<b>87950.32</b>	<b>70133.18</b>	<b>13689.67</b>	<b>83822.84</b>	<b>62657.34</b>	<b>13337.20</b>	<b>75994.53</b>	<b>75992.03</b>	<b>14760.26</b>	<b>90752.29</b>	<b>79732.04</b>	<b>15316.95</b>	<b>95048.98</b>	<b>100162.50</b>	<b>19505.59</b>	<b>119668.10</b>	
<b>i.Social Services</b>	<b>44832.44</b>	<b>2277.90</b>	<b>47110.34</b>	<b>50695.61</b>	<b>3342.63</b>	<b>54038.24</b>	<b>50275.91</b>	<b>3030.07</b>	<b>53305.98</b>	<b>44005.28</b>	<b>2945.57</b>	<b>46950.85</b>	<b>53310.69</b>	<b>3113.79</b>	<b>56424.47</b>	<b>55772.51</b>	<b>2590.55</b>	<b>58363.06</b>	<b>66545.73</b>	<b>3772.45</b>	<b>70318.18</b>	
a.Education, Sports, Art And Culture	16475.69	386.30	16861.99	24770.33	488.32	25258.65	22038.15	564.90	22603.05	21716.46	656.54	22373.00	23110.50	602.36	23712.85	24939.56	485.59	25425.15	29762.99	762.20	30525.19	
b. Medical, Public Health&Family Welfare	8893.10	1461.76	10354.86	12012.60	2459.44	14472.04	10095.65	2110.96	12206.61	9347.52	1698.89	11046.41	10430.57	1897.01	12327.58	10694.53	1224.12	11918.65	12013.98	1345.47	13359.45	
c. Labour Employment and Skill development	847.90	0.00	847.90	943.32	0.00	943.32	634.07	0.00	634.07	646.31	0.00	646.31	609.98	0.00	609.98	802.67	0.00	802.67	1281.94	0.00	1281.94	
d.Other Social Services	18615.76	429.84	19045.60	12969.36	394.88	13364.24	17508.04	354.21	17862.25	12295.00	590.14	12885.14	19159.64	614.42	19774.06	19335.76	880.83	20216.59	23486.82	1664.78	25151.60	
<b>ii.Economic Services</b>	<b>18760.72</b>	<b>10351.91</b>	<b>29112.63</b>	<b>15713.81</b>	<b>10580.84</b>	<b>26294.64</b>	<b>12280.82</b>	<b>10659.59</b>	<b>22940.42</b>	<b>11414.83</b>	<b>10391.62</b>	<b>21806.45</b>	<b>11404.46</b>	<b>11646.47</b>	<b>23050.93</b>	<b>12486.69</b>	<b>12726.40</b>	<b>25213.09</b>	<b>20809.32</b>	<b>15733.14</b>	<b>36542.46</b>	
a. Agriculture, Animal Husbandary & Co-operation	9840.71	464.87	10305.58	7859.69	478.89	8338.58	4923.92	761.81	5685.74	5285.76	372.82	5658.58	5379.69	460.86	5840.55	6367.47	492.84	6860.30	7236.11	395.51	7631.61	
b. Irrigation & Flood Control	510.44	302.15	812.59	761.32	440.64	1201.97	580.40	402.68	983.08	596.11	341.05	937.15	605.62	419.45	1025.04	618.94	472.31	1091.25	801.83	549.03	1350.86	
c. Public Works(Roads & Bridges)	3103.31	2703.94	5807.25	2668.42	3270.99	5939.41	2355.37	2451.90	4807.27	989.23	2123.78	3113.01	1019.29	1859.35	2878.65	944.74	1902.00	2846.74	1721.68	3697.47	5419.15	
d. Transport and communication	116.01	1097.46	1213.46	273.13	948.18	1221.30	122.96	885.28	1008.24	149.10	930.71	1079.81	149.38	1808.24	1957.62	248.78	1909.71	2158.49	948.92	1158.97	2107.89	
e. Forest	538.07	88.39	626.46	679.17	79.60	758.77	607.37	66.52	673.89	641.75	67.58	709.34	632.45	90.72	723.16	726.01	78.25	804.27	1056.65	83.80	1140.45	
f. Others	4652.19	5695.11	10347.30	3472.08	5362.54	8834.61	3690.80	6091.40	9782.20	3752.88	6555.68	10308.56	3618.04	7007.87	10625.91	3580.76	7871.28	11452.04	9044.14	9848.37	18892.51	
<b>iii.Development Expenditure of LSGIs</b>	<b>7630.84</b>	<b>0.00</b>	<b>7630.84</b>	<b>7617.43</b>	<b>0.00</b>	<b>7617.43</b>	<b>7576.45</b>	<b>0.00</b>	<b>7576.45</b>	<b>7237.23</b>	<b>0.00</b>	<b>7237.23</b>	<b>11276.88</b>	<b>0.00</b>	<b>11276.88</b>	<b>11472.83</b>	<b>0.00</b>	<b>11472.83</b>	<b>12807.46</b>	<b>0.00</b>	<b>12807.46</b>	

**Table A20**  
**LOANS AND ADVANCES BY THE STATE GOVERNMENT**

Item 1	Accounts						R.E. R.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	5.00
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	43.26
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	304.87
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	2344.75
<b>Total</b>	<b>1210.22</b>	<b>2548.51</b>	<b>2854.29</b>	<b>2790.93</b>	<b>3295.72</b>	<b>2804.36</b>	<b>2813.58</b>	<b>2847.88</b>

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

Item 1					R.E. R.B. E.	
	2019-20 2	2020-21 3	2021-22 4	2022-23 5	2023-24 (Actual) (Provisional) 6	2024-25 (RE) (Provisional) 7
1. Construction	7516.84	10134.18	10379.64	11762.42	13492.45	12935.00
2. Machinery & Other Equipments	247.75	313.92	478.79	256.14	436.20	506.31
3. Cultivated Biological Resources			0.00	40.21	123.26	54.97
4. Intellectual Property Products			58.07	10.33	10.72	15.31
<b>Total New Outlay</b>	<b>7764.59</b>	<b>10448.10</b>	<b>10916.50</b>	<b>12069.10</b>	<b>14062.63</b>	<b>13511.59</b>
Change in Stocks	-0.03	0.00	-60.81	43.03	325.89	442.65
<b>Gross Capital Formation</b>	<b>7764.56</b>	<b>10448.10</b>	<b>10855.69</b>	<b>12112.13</b>	<b>14388.52</b>	<b>13954.24</b>

\* Source: Department of Economics & Statistics, Kerala.

**Table A22**  
**EDUCATION-DETAILED BREAK-UP OF EXPENDITURE**

Item	2023-24	2024-25	2025-26	(₹ crore )
	Accounts	Accounts	RE	2026-27 RBE
(a) University Education	2989.33	3212.20	3385.67	4314.47
(b) Secondary Education	8857.60	9303.56	10241.25	11820.96
(c) Primary Education	8282.74	9013.78	9517.59	11206.65
(d) Special Education	12.63	3.98	1.53	5.35
(e) General Education	67.59	50.88	62.78	92.78
(f) Technical Education	1145.76	1160.28	1287.94	1690.34
(g) Sports & Youth Welfare	148.17	161.87	177.97	243.30
(h) Agriculture Education	579.07	607.28	596.30	745.57
(i) Art and Culture	223.16	226.09	252.40	371.24
(j) Medical Education	1977.29	1857.18	1887.39	2137.00
(k) Capital Outlay*	843.30	724.04	643.44	1109.63
(l) Loans	0.50	31.50	15.00	0.00
<b>Total</b>	<b>25127.14</b>	<b>26352.64</b>	<b>28069.25</b>	<b>33737.30</b>

\* Shown under Education

**Table A23**  
**AGRICULTURE- DETAILED BREAK-UP OF EXPENDITURE**

Item	2023-24	2024-25	2025-26	(₹ crore )
	Accounts	Accounts	RE	2026-27 RBE
(a) Direction and Administration	432.54	448.16	498.18	650.94
(b) Foodgrain Crops & seeds	154.55	144.66	118.66	228.60
(c) Agricultural Farms	104.25	106.19	121.67	148.85
(d) Manures and Fertilizers	7.15	6.53	5.66	7.60
(e) Crop Insurance	19.43	33.14	11.53	20.00
(f) Plant Protection	16.79	19.20	15.83	23.84
(g) Commercial Crops	14.61	13.61	16.02	36.94
(h) Horticulture & Vegetable Crops	88.43	62.77	67.74	89.69
(i) Extension and Farmers Training	158.71	170.64	144.69	174.15
(j) Agricultural Economics & Statistics	8.44	13.52	153.96	124.75
(k) Agricultural Engineering	29.43	25.92	28.72	36.01
(l) Others	54.65	80.01	87.46	102.77
<b>Total(Gross)</b>	<b>1088.98</b>	<b>1124.34</b>	<b>1270.13</b>	<b>1644.12</b>
Deduct recoveries	20.06	4.17	0.00	0.10
<b>Total (Net)</b>	<b>1068.91</b>	<b>1120.17</b>	<b>1270.13</b>	<b>1644.02</b>
(m) Loans	0.00	0.00	0.00	0.00
(n) Capital Outlay	4.10	6.45	1.70	5.19
<b>Grand Total</b>	<b>1093.08</b>	<b>1130.80</b>	<b>1271.83</b>	<b>1649.31</b>

**Table A24**  
**IRRIGATION - DETAILED BREAK-UP OF EXPENDITURE**

(₹ crore)				
Item	2023-24 Accounts	2024-25 Accounts	2025-26 R. E.	2026-27 R.B. E.
1	2	3	4	5
<b>I. Irrigation and flood control projects (Revenue Accounts)</b>				
<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
<b>Total (Gross)</b>	<b>144.96</b>	<b>143.04</b>	<b>146.58</b>	<b>181.25</b>
Recoveries	3.65	3.72	3.36	4.20
<b>Total (Net) --I</b>	<b>141.31</b>	<b>139.32</b>	<b>143.22</b>	<b>177.05</b>
<b>II. Capital Outlay on Irrigation</b>				
<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	222.39
2. Anti-sea Erosion Projects	11.81	26.37	24.93	1.54
3. Flood Control	67.52	89.31	112.32	156.36
<b>Total (Gross)</b>	<b>222.20</b>	<b>258.45</b>	<b>301.34</b>	<b>380.29</b>
Recoveries	1.58	1.23	0.62	1.31
<b>Total (Net)-II</b>	<b>220.62</b>	<b>257.22</b>	<b>300.72</b>	<b>378.98</b>
<b>Grand Total (I + II)</b>	<b>361.93</b>	<b>396.54</b>	<b>443.94</b>	<b>556.03</b>
<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 RBE
1	2	3	4	5
<b>1. Medical</b>				
(a) Medical Establishment	120.18	115.36	125.54	187.63
(b) Hospitals and Dispensaries	3015.72	3093.77	3516.45	4022.87
(c) Ayurveda	500.56	530.83	552.78	668.89
(d) Homoeo	290.60	307.65	336.46	339.52
(e) Medical Colleges and Schools	1721.56	1857.18	1887.39	2137.00
(f) Employees' State Insurance Scheme	331.40	321.13	354.69	389.43
(g) Others	353.15	672.83	527.32	512.19
(h) Loans	0.30	0.00	0.00	0.00
<b>Sub Total- I</b>	<b>6333.47</b>	<b>6898.75</b>	<b>7300.63</b>	<b>8257.53</b>
<b>2. Public Health</b>				
(a) Public Health Establishment	8.45	11.21	11.07	17.62
(b) Prevention of food adulteration	34.06	35.20	38.95	48.05
(c) Drugs Control	48.36	33.98	38.64	48.78
(d) Prevention and control of diseases	1036.08	1323.24	1448.19	1409.58
(e) Public Health Education and Training	331.82	352.64	404.59	516.44
(f) Public Health Laboratories	62.38	65.25	63.49	84.32
(g) Other programmes	812.10	984.71	704.61	706.00
<b>Sub Total-II</b>	<b>2333.25</b>	<b>2806.23</b>	<b>2709.54</b>	<b>2830.79</b>
<b>3. Family Welfare</b>	<b>571.29</b>	<b>597.73</b>	<b>440.87</b>	<b>508.46</b>
<b>4. Capital Outlay*</b>	<b>348.11</b>	<b>315.91</b>	<b>350.01</b>	<b>484.93</b>
<b>Grand Total (1+2+3+4)</b>	<b>9586.12</b>	<b>10618.62</b>	<b>10801.05</b>	<b>12081.71</b>
<i>* Includes Capital Outlay on Medical, Public Health and Family Welfare</i>				
<i>** Excluding Water Supply and Sanitation.</i>				

**Table A26**  
**INDUSTRIES - DETAILED BREAK-UP OF EXPENDITURE**

	(₹ crore)			
Item	2023-24 Accounts	2024-25 Accounts	2025-26 RE	2026-27 RBE
1	2	3	4	5
<b><i>I. Revenue Account</i></b>				
(a) Village and Small Industries	391.24	442.66	465.62	582.77
(b) Industries	51.67	89.35	82.83	240.07
(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	56.50
(e) Plantations	0.95	0.99	2.05	2.91
<b>Total - I</b>	<b>492.45</b>	<b>625.08</b>	<b>616.83</b>	<b>918.20</b>
<b><i>II. Capital Account</i></b>				
(a) Village and Small Industries	87.71	79.07	22.00	148.88
(b) Non Ferrous Mining and Metallurgical Industries	0.07	0.00	0.00	100.00
(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	7.50
(e) Engineering Industries	2.00	2.55	5.00	4.00
(f) Telecommunication and Electronic Industries	108.86	140.21	150.00	273.87
(g) Consumer Industries	20.80	11.52	24.95	32.30
(h) Other Industries and Minerals	335.05	303.74	200.00	350.22
(i) Plantations	0.00	0.81	6.10	4.00
<b>Total - II</b>	<b>554.49</b>	<b>537.89</b>	<b>418.05</b>	<b>920.77</b>
<b>III. Loans</b>	<b>285.18</b>	<b>306.72</b>	<b>390.86</b>	<b>304.87</b>
<b>Total (I+II+ III)</b>	<b>1332.13</b>	<b>1469.70</b>	<b>1425.74</b>	<b>2143.84</b>

<b>Table A27</b>				
<b>Annexure - 1</b>				
<b>GOVERNMENT GUARANTEES SANCTIONED / RENEWED / AFRESH FROM 01/04/2024 TO 31/03/2025</b>				
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
<b>TOTAL</b>			<b>20928.12</b>	

Table A28									
Amount Received as per the award of the Various Finance Commissions									
Commission	Year	Share in Income Tax	Share in Estate duty	Share in Union Excise duty*	Grant under Article 275	Grant in lieu Tax on Railway Passenger fare	Grant in Agricultur e wealth tax	Hotel Receipt tax	Total
									(₹ crore)
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 <sup>th</sup> Receipts	1966-67 to 1968-69	18.23	0.65	31.37	62.64	0.90	..	..	113.79
5 <sup>th</sup> Receipts	1969-70 to 1973-74	80.64	1.85	100.80	50.16	1.45	..	..	234.9
6 <sup>th</sup> Receipts	1974-75 to 1978-79	128.61	2.19	187.21	223.07	1.50	..	..	542.38
7 <sup>th</sup> Receipts	1979-80 to 1983-84	205.93	3.38	651.25	..	2.10	0.37	0.05	863.06
8 <sup>th</sup> 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 <sup>th</sup> 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 <sup>th</sup> 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 <sup>th</sup> 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 <sup>th</sup> 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 <sup>th</sup> 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 <sup>th</sup> 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 <sup>th</sup> 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		2883.39		30265.45	
16 <sup>th</sup> Receipts	2026-27 RBE			37355.39		3117.16		40472.55	

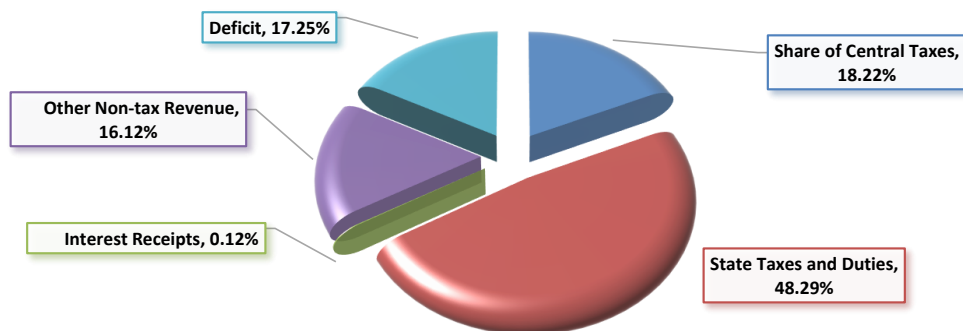
Source: Budget documents and Finance Commission Reports

**Table A29**  
**REVISED 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>
<b>1</b>	<b>Taxes and Duties</b>	<b>136357.86</b>	<b>66.52</b>	<b>1</b>	<b>Development Expenditure</b>	<b>100162.50</b>	<b>48.86</b>
a)	Share of Central Taxes	37355.39	18.22	a)	Social & Development Services	80721.67	39.38
b)	State Taxes and Duties	99002.47	48.29	b)	Others*	19440.83	9.48
<b>2</b>	<b>Non Tax Revenue</b>	<b>33288.51</b>	<b>16.24</b>	<b>2</b>	<b>Debt Services</b>	<b>34376.02</b>	<b>16.77</b>
a)	Interest Receipts	252.38	0.12	<b>3</b>	<b>Administrative Services</b>	<b>27756.26</b>	<b>13.54</b>
b)	Other Non-tax Revenue	33036.13	16.12	<b>4</b>	<b>State Tax collection charges</b>	<b>3239.38</b>	<b>1.58</b>
				<b>5</b>	<b>Other Expenditure</b>	<b>39467.51</b>	<b>19.25</b>
	<b>Total</b>	<b>169646.37</b>	<b>82.75</b>		<b>Total</b>	<b>205001.67</b>	<b>100.00</b>
	<b>Deficit</b>	<b>35355.30</b>	<b>17.25</b>		<b>Surplus</b>	<b>0.00</b>	<b>0.00</b>
	<b>Grand Total</b>	<b>205001.67</b>	<b>100.00</b>		<b>Grand Total</b>	<b>205001.67</b>	<b>100.00</b>

\* 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**

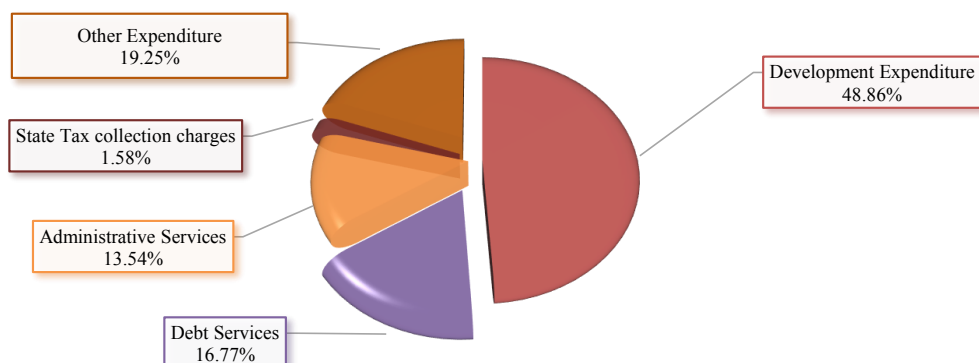


Table A30

**DEBT HEAD RECEIPTS AND DISBURSEMENTS- ( REVISED 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. 187371.61 crore

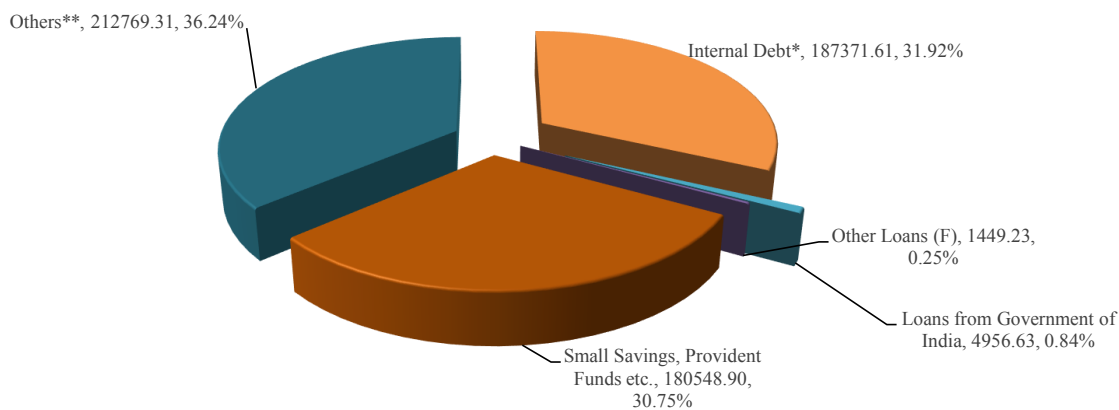
**DEBT HEAD RECEIPTS AND DISBURSEMENTS  
(REVISED BUDGET ESTIMATE-2026-27 )**

Sl.No	Item	₹ crore )	
		Receipts	Disbursements
1	2	3	4
1	Internal Debt*	187371.61	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
	<b>Total</b>	<b>587095.67</b>	<b>532179.53</b>
	<b>Balance</b>		<b>54916.14</b>
	<b>Grand Total</b>	<b>587095.67</b>	<b>587095.67</b>

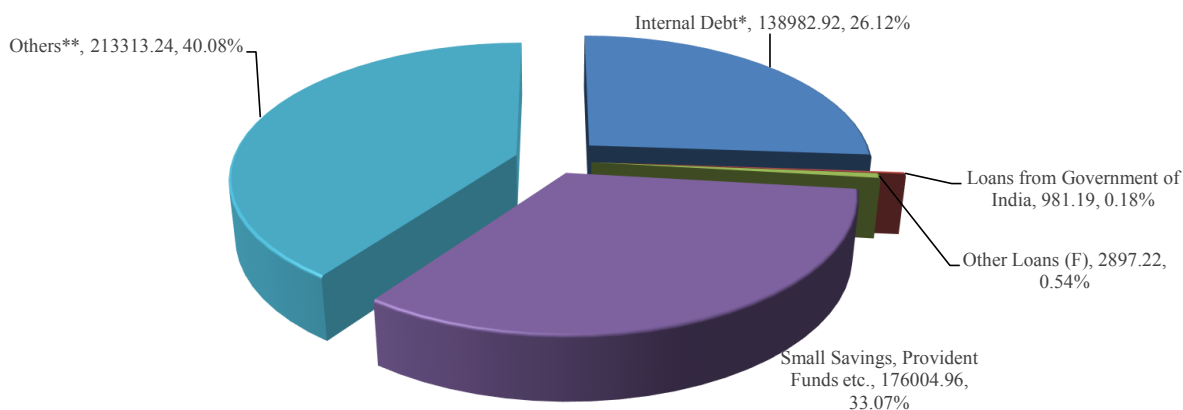
\* Inclusive of Inter-State Settlements.

\*\* 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 RBE 2026-27**



**DEBT HEAD DISBURSEMENT RBE 2026-27**



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

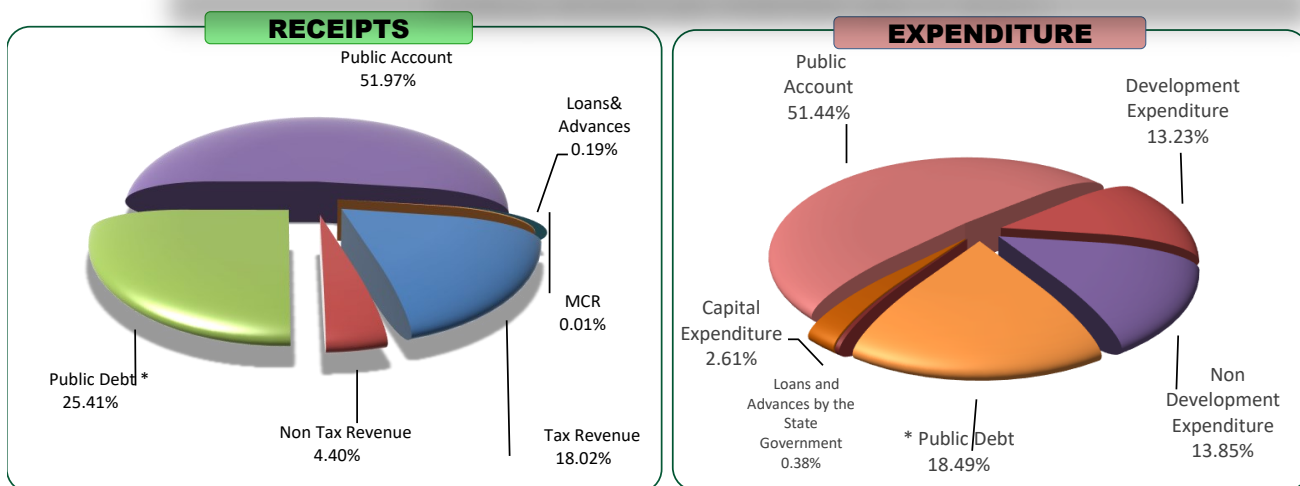
The total Revenue Receipt is estimated as Rs. 169646.37 crore and expenditure on Revenue Account as Rs.205001.67 crore. The corresponding estimates for the Capital Account come to Rs.587161.97 crore and Rs.551847.9 respectively. The overall budgetary deficit during the year 2026-27 (BE) is Rs. -41.23 crore compared to a deficit of Rs.-40.7 crore of 2025-26 (RE)

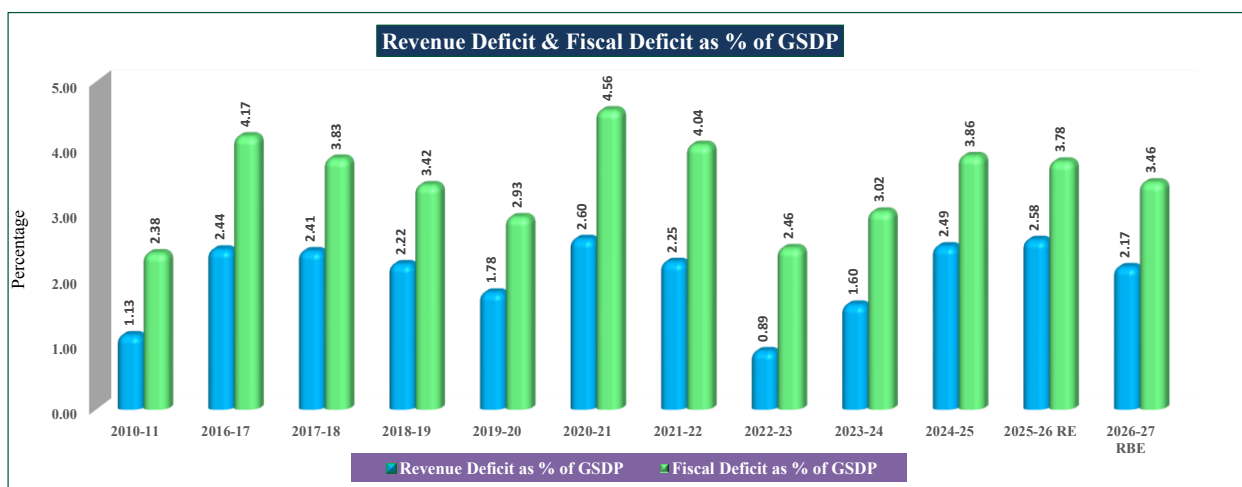
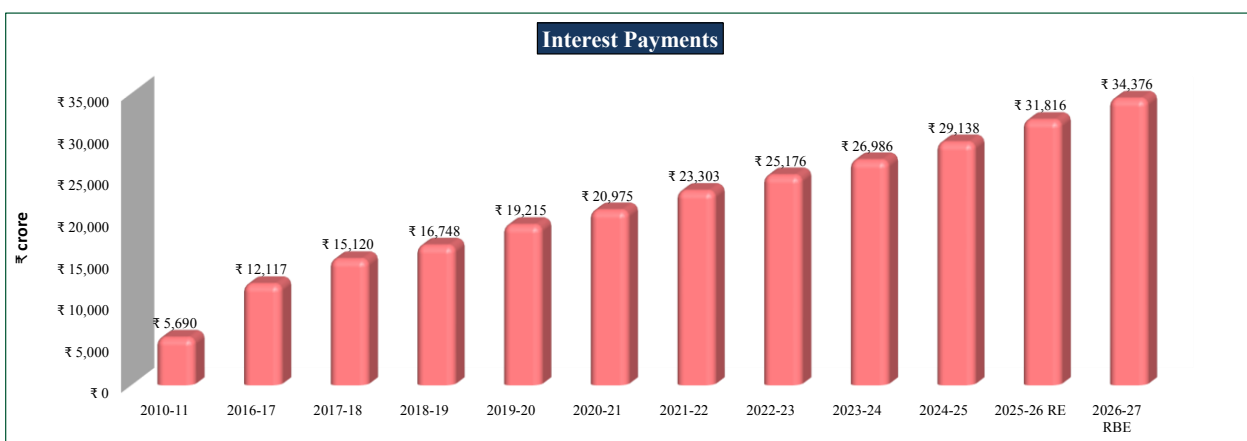
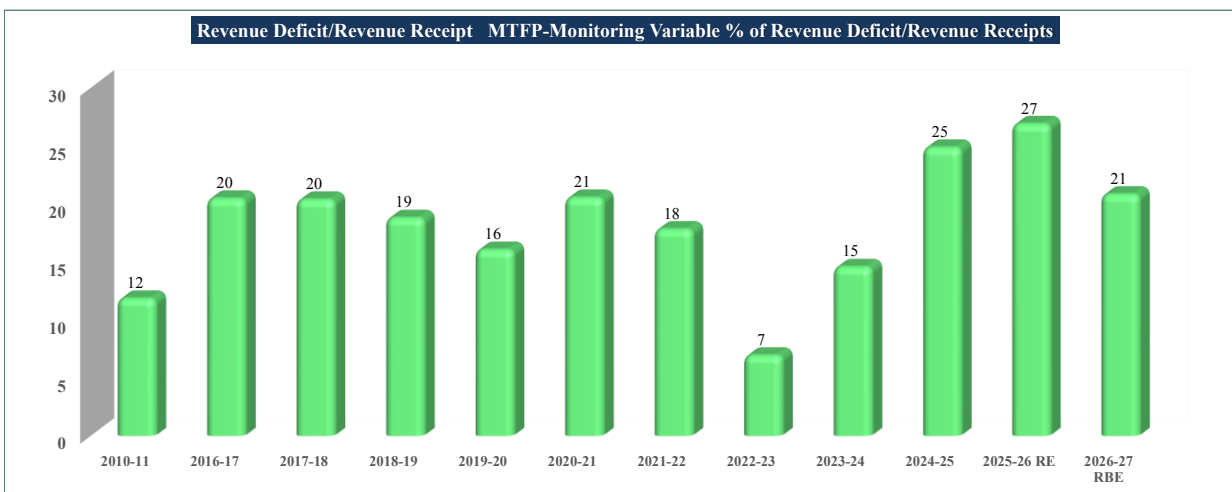
**OVERALL BUDGETARY POSITION 2026-27 (R.B.E.)**

Details of receipts	Receipts (₹ crore)	Expenditure	Details of Expenditure
<b>Revenue Account</b>	<b>169646.37</b>	<b>205001.67</b>	<b>Revenue Account</b>
Tax Revenue	136357.86	100162.50	Development Expenditure
Non Tax Revenue	33288.51	104839.17	Non Development Expenditure
<b>Capital Account</b>	<b>587161.97</b>	<b>551847.90</b>	<b>Capital Account</b>
Public Debt *	192328.24	139964.11	* Public Debt
Loans and Advances by the State Government	1449.23	2847.88	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	19717.71	Capital Expenditure outside Revenue Account
<b>Total Receipts</b>	<b>756808.34</b>	<b>756849.57</b>	<b>Total Expenditure</b>
		<b>-41.23</b>	<b>(+) Surplus/(-) Deficit</b>
<b>Opening Cash Balance</b>	<b>-382.44</b>	<b>-423.67</b>	<b>Closing Cash balance</b>
<b>Grand Total</b>	<b>756425.90</b>	<b>756425.90</b>	<b>Grand Total</b>

\* Inclusive of Inter State Settlements.

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



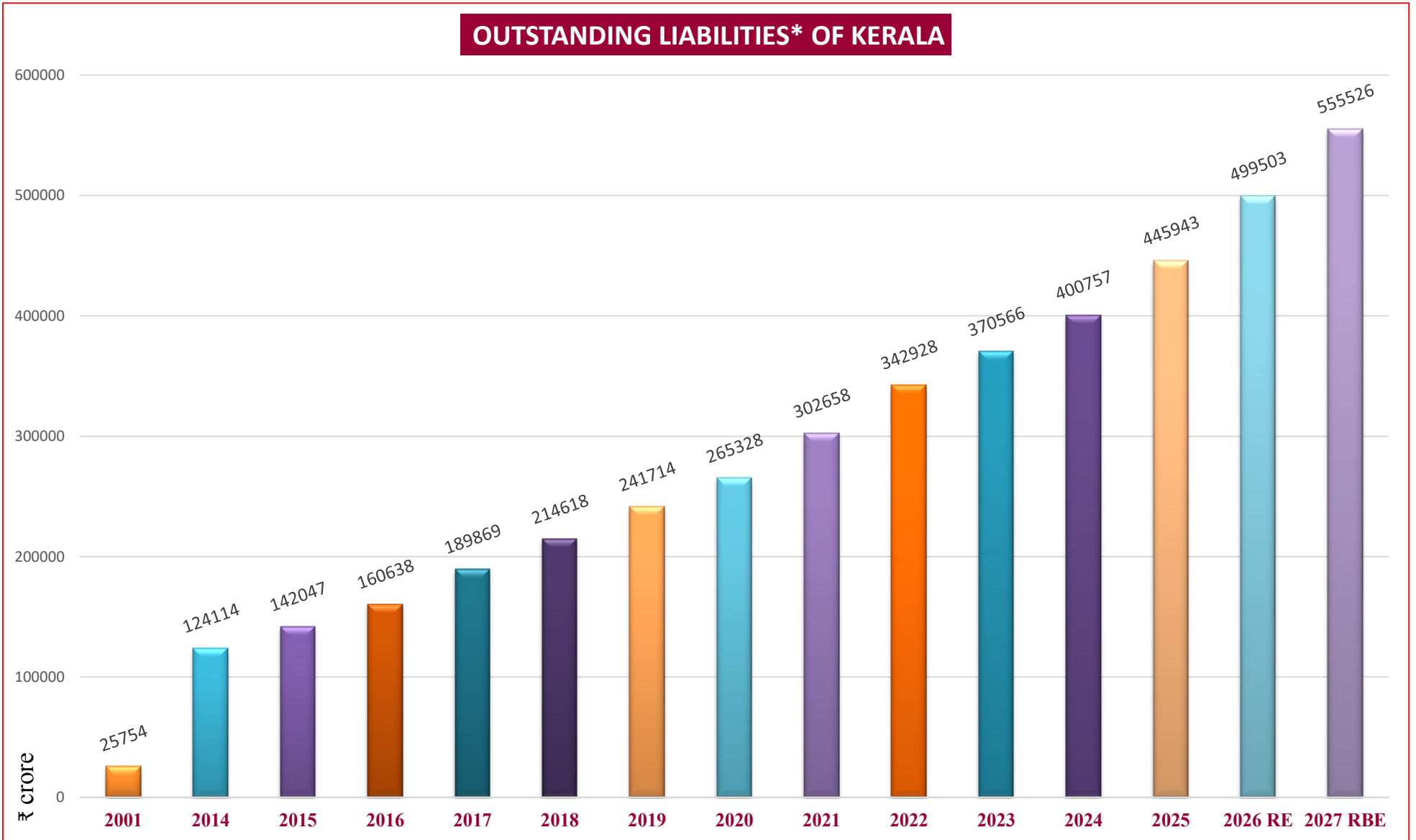


**Table A32**  
**OUTSTANDING LIABILITIES OF KERALA**

Sl. No.	Item	AT THE END OF MARCH															(₹ crore)
		2001	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 RE	2027 RBE	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
<b>1</b>	<b>Internal Debt</b>	<b>7627</b>	<b>76804</b>	<b>89068</b>	<b>102496</b>	<b>118268</b>	<b>135500</b>	<b>150991</b>	<b>165960</b>	<b>190474</b>	<b>210791</b>	<b>227137</b>	<b>257158</b>	<b>296717</b>	<b>342823</b>	<b>391211</b>	
	<i>of which</i>																
	(i) Market Borrowings	4500	60183	71960	84846	99532	115735	129719	142336	165402	183522	199142	225780	263746	306207	352114	
	(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	
<b>2</b>	<b>Loans and advances from the Centre *</b>	<b>6102</b>	<b>6662</b>	<b>7065</b>	<b>7235</b>	<b>7614</b>	<b>7484</b>	<b>7243</b>	<b>8680</b>	<b>9208</b>	<b>9183</b>	<b>10864</b>	<b>10832</b>	<b>13299</b>	<b>17102</b>	<b>21078</b>	
<b>3</b>	<b>Public Account (i to iii)</b>	<b>12000</b>	<b>40615</b>	<b>45813</b>	<b>50807</b>	<b>63886</b>	<b>71534</b>	<b>83380</b>	<b>90663</b>	<b>102877</b>	<b>122853</b>	<b>132465</b>	<b>132667</b>	<b>135827</b>	<b>139478</b>	<b>143137</b>	
	(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	
<b>4</b>	<b>Contingency Fund</b>	<b>25</b>	<b>33</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>25</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	
	<b>Total Liabilities (1 to 4) #</b>	<b>25754</b>	<b>124114</b>	<b>142047</b>	<b>160638</b>	<b>189869</b>	<b>214618</b>	<b>241714</b>	<b>265328</b>	<b>302658</b>	<b>342928</b>	<b>370566</b>	<b>400757</b>	<b>445943</b>	<b>499503</b>	<b>555526</b>	

# 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.



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

**Table A33**  
**TRENDS IN OVERALL BUDGETARY POSITION**

Sl No	Item	<i>Accounts</i>								<i>R. E.</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	11	
<b>A</b>	<b>Opening Cash Balance</b>	<b>58.4</b>	<b>-17.81</b>	<b>-184.97</b>	<b>-206.42</b>	<b>-293.86</b>	<b>182.69</b>	<b>275.36</b>	<b>-341.73</b>	<b>-382.44</b>	
<b>B</b>	<b>Consolidated Fund (Net)</b>	<b>-2516.57</b>	<b>-7431.71</b>	<b>-10162.17</b>	<b>-17013.64</b>	<b>-7528.13</b>	<b>-4269.03</b>	<b>-6222.25</b>	<b>-4040.70</b>	<b>-4041.23</b>	
(i)	Revenue Account (Net) *	-3673.86	-14495.25	-20063.50	-20799.96	-9226.29	-18140.19	-31059.72	-36889.19	-35355.30	
(ii)	Capital Expenditure (Net)	-3339.08	-8427.33	-12855.50	-14131.46	-13946.61	-13536.95	-15051.21	-15632.07	-19651.41	
(iii)	Public Debt (Net) *	5213.87	16405.77	25041.51	20292.83	18026.42	29989.02	42025.88	49908.80	52364.13	
(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	-1398.65	
(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	
<b>C</b>	<b>Contingency Fund (Net)</b>	<b>-7.65</b>	<b>-75.00</b>	<b>75.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>D</b>	<b>Public Account (Net)</b>	<b>2524.71</b>	<b>7339.55</b>	<b>10065.72</b>	<b>16926.21</b>	<b>8004.67</b>	<b>4361.71</b>	<b>5605.16</b>	<b>4000.00</b>	<b>4000.00</b>	
<b>E</b>	<b>Total Budgetary Transaction (Net) B+C+D</b>	<b>0.48</b>	<b>-167.16</b>	<b>-21.45</b>	<b>-87.44</b>	<b>476.54</b>	<b>92.67</b>	<b>-617.10</b>	<b>-40.70</b>	<b>-41.23</b>	
<b>F</b>	<b>Closing Cash Balance (A+E)</b>	<b>58.89</b>	<b>-184.97</b>	<b>-206.42</b>	<b>-293.86</b>	<b>182.69</b>	<b>275.36</b>	<b>-341.73</b>	<b>-382.44</b>	<b>-423.67</b>	

\* 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.

<b>Table No. A34</b>					
<b>SOURCE AND APPLICATION OF FUNDS (₹ Crore )</b>					
	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
	<b>ACCOUNTS</b>	<b>ACCOUNTS</b>	<b>ACCOUNTS</b>	<b>R.E</b>	<b>R.B.E</b>
<b>SOURCE</b>					
Revenue Receipts	132724.65	124486.15	124861.07	137082.61	169646.37
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	52364.13
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
<b>Total</b>	<b>159165.03</b>	<b>159551.68</b>	<b>173159.27</b>	<b>192377.75</b>	<b>227460.73</b>
<b>APPLICATION</b>					
Revenue Expenditure	141950.94	142626.34	155920.79	173971.80	205001.67
Lending for Departments and Other Purposes	2790.93	3295.72	2804.36	2813.58	2847.88
Capital Expenditure (Net)	13946.61	13536.95	15051.21	15632.07	19651.41
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	-41.23
<b>Total</b>	<b>159165.03</b>	<b>159551.68</b>	<b>173159.27</b>	<b>192377.75</b>	<b>227460.73</b>
<i>* 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.</i>					

**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 R.B.E. 7
1	2	4	4	5	6	7
1	Gross Fiscal Deficit as percentage of GSDP	3.02%	3.86%	3.16%	3.78%	3.46%
2	Revenue Deficit as percentage of GSDP	1.60%	2.49%	1.90%	2.58%	2.17%
3	Total Debt Stock as percentage of GSDP	34.52%	34.87%	33.77%	34.26%	33.50%
4	Total Debt Stock as percentage of Total Revenue Receipts	314.84%	348.64%	316.37%	356.65%	321.74%
5	Total Debt Stock as percentage of Total Own Revenue Receipts	432.24%	467.43%	435.57%	477.02%	453.49%
6	Own Revenue Receipts as percentage of Revenue Expenditure	63.58%	59.73%	61.66%	58.91%	58.71%
7	Capital Outlay as percentage of Gross Fiscal Deficit	39.65%	31.26%	37.61%	29.05%	34.96%
8	Interest Payment as percentage of Revenue Receipts	21.68%	23.34%	20.89%	23.21%	20.26%
9	Non-development Expenditure as percentage of Aggregate Disbursements	50.29%	46.17%	45.27%	49.15%	46.16%
10	Gross Transfers from the Centre as percentage of Aggregate Disbursements	21.20%	18.26%	20.99%	17.97%	21.66%
11	Non-tax Revenue as percentage of Revenue Expenditure	19.92%	15.04%	17.95%	14.93%	16.24%

**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	2025-26	2024-25	2025-26	2024-25	2025-26
		Accounts	R. E.	Accounts	R. E.	Accounts	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
<b>Total</b>		<b>322577.20</b>	<b>360086.62</b>	<b>277391.64</b>	<b>306526.69</b>	<b>445943.01</b>	<b>499502.94</b>

# 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	2025-26	2024-25	2025-26
		Accounts	R. E.	Accounts	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 Guaranteed during 2024-25	Outstanding at the beginning of the year 2024-25	Additions during 2024-25	Deletions (other than invoked during 2023-24)	Invoked during 2024-25		Outstanding at the end of the year 2024-25	Guarantee Commission or Fee		Remarks
					Discharged	Not discharged		Receivable (0.75% of column 3)	Received	
1	2	3	4	5	6	7	8	9	10	11
<b>1 Power (1)</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>2 Co-operative Banks and Societies (5)</b>										
(i) Co-operative Banks (1)	7282.13	5859.50	1354.00	1107.43	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	0.01	0.01	
(iii) Fishermen's co-operatives	332.62	159.30	40.00	65.17	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	1.15	0.08	0.02	
(v) Industrial Co-operatives(3)	30.00	26.38	3.19	0.00	0.00	0.00	29.57	0.31	0.20	
(vi) Dairy Co-opratives (1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
(vii) Other Co-operatives (1)	15.00	7.50	2.10	0.00	0.00	0.00	9.60	14.12	0.00	
<b>3 Road and Transport (1)</b>	3150.00	2910.38	13.00	85.80	0.00	0.00	2837.58	179.04	0.00	
<b>4 State Financial Corporation</b>	25058.95	21236.35	5172.53	347.06	0.00	0.00	26061.82	257.41	132.45	
<b>5 Urban development and Housing (1)</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>6 Other Institutions (21)</b>										
(i) Development Authorities (1) G.C.D.A	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	
(iii) Joint Stock Companies (1)	31.25	345.03	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	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	18.62	0.00	0.00	
(vi) NUALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.80	0.00	
<b>Grand Total</b>	<b>92208.90</b>	<b>62122.16</b>	<b>16219.38</b>	<b>4997.78</b>	<b>0.00</b>	<b>0.00</b>	<b>73343.76</b>	<b>913.36</b>	<b>386.76</b>	

**Table A39**  
**(Form B 5 - Rule 7 of Kerala Fiscal Responsibility Rules 2005)**  
**TAX REVENUES RAISED BUT NOT REALISED (PRINCIPAL TAXES)**

(As at the end of 2024-25)

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
	<b>Taxes on Income and Expenditure</b>	<b>0.14</b>	<b>0.01</b>	<b>7.00</b>	<b>3.48</b>	<b>10.63</b>	<b>0.00</b>	<b>2.62</b>	<b>12.67</b>	<b>3.83</b>	<b>19.12</b>	<b>29.75</b>
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
	<b>Taxes on Property and Capital Services</b>	<b>330.02</b>	<b>120.90</b>	<b>77.26</b>	<b>0.00</b>	<b>528.18</b>	<b>107.02</b>	<b>83.08</b>	<b>108.78</b>	<b>459.27</b>	<b>758.16</b>	<b>1286.34</b>
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
	<b>Taxes on Commodities and Services</b>	<b>114.36</b>	<b>1242.84</b>	<b>3360.71</b>	<b>1078.33</b>	<b>5796.24</b>	<b>2145.53</b>	<b>5308.84</b>	<b>4278.63</b>	<b>2255.47</b>	<b>13988.47</b>	<b>19784.71</b>
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
	<b>Total</b>	<b>444.52</b>	<b>1363.75</b>	<b>3444.97</b>	<b>1081.81</b>	<b>6335.05</b>	<b>2252.55</b>	<b>5394.54</b>	<b>4400.08</b>	<b>2718.57</b>	<b>14765.75</b>	<b>21100.79</b>

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

Items 1	(₹ crore ) Outstanding Amount (2025 March) 2
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 1	Additions during 2024-25 2	Withdrawals during 2024-25 3	Outstanding at the end of 2024-25 4	Outstanding as percentage of Stock of SLR Borrowings (%) 5	Additions during 2025-26 6	Withdrawals during 2025-26 7	Outstanding at the end of 2025-26 8	Outstanding as percentage of Stock of SLR Borrowings (%) 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	Assets at the Beginning of		Assets Acquired During	(₹ crore )
	2024-25 Book Value 2(#)	2024-25 Book Value 3(#)	Cumulative Total of Assets at the End of 2024-25 Book Value 4(#)	
<b>Financial Assets</b>				
<b>Loans and Advances</b>	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	
<b>Equity investment</b>	996.44	0.00	996.44	
Shares	1519.89	8.31	1528.20	
Bonus Shares	0.00	0.00	0.00	
<b>Investments in GOI dated Securities / Treasury Bills</b>	0.00	0.00	0.00	
<b>Investments in 14-day Intermediate Treasury Bills</b>	0.00		0.00	
<b>Other Financial Investments *</b>	0.01	0.00	0.01	
<b>Physical Assets</b>				
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**

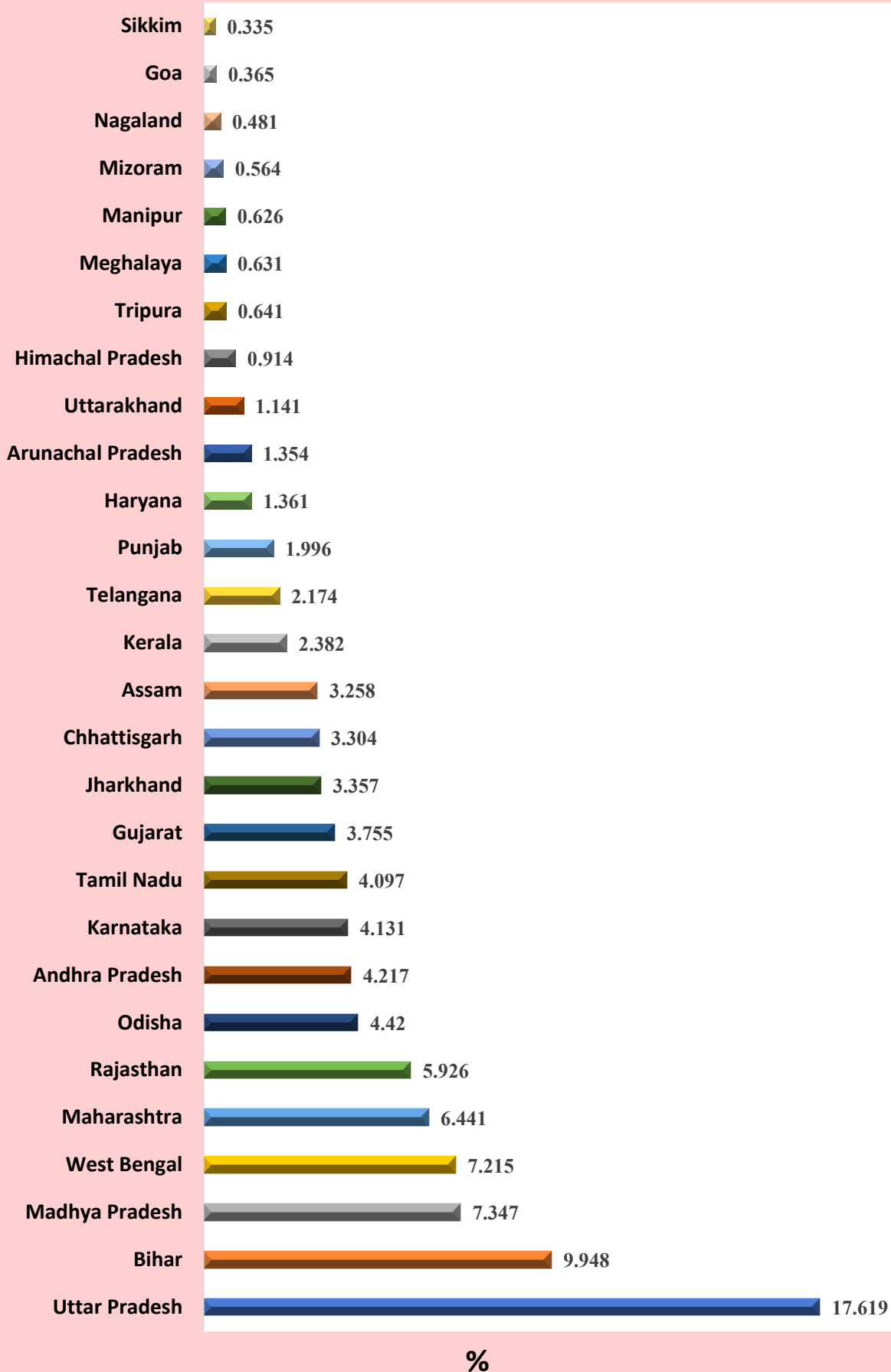
Sl.	Category	Number			Salary (₹ Crore )		
		2024-25	2025-26	2026-27	2024-25 Accounts	2025-26 R. E.	2026-27 R.B. E.
1	2	3	4	5	6	7	8
1	Employees in Government Departments	388554	388833	387096	28698.96	31688.00	38231.34
2	Employees in Aided Educational Institutions	138172	137761	136170	11204.85	12201.87	14333.28
3	Employees in Public Sector*	29862	30026	30933	886.56	917.73	985.21
	<b>Total</b>	<b>556588</b>	<b>556620</b>	<b>554199</b>	<b>40790.37</b>	<b>44807.60</b>	<b>53549.83</b>

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

**Table A-44**  
**PERCENTAGE OF SHARE OF CENTRAL TAXES ALLOCATED BY**  
**THE 16<sup>th</sup> FINANCE COMMISSION**

<b>Sl. No.</b>	<b>State</b>	<b>(%)</b>
1	Uttar Pradesh	17.619
2	Bihar	9.948
3	Madhya Pradesh	7.347
4	West Bengal	7.215
5	Maharashtra	6.441
6	Rajasthan	5.926
7	Odisha	4.42
8	Andhra Pradesh	4.217
9	Karnataka	4.131
10	Tamil Nadu	4.097
11	Gujarat	3.755
12	Jharkhand	3.357
13	Chhattisgarh	3.304
14	Assam	3.258
15	Kerala	2.382
16	Telangana	2.174
17	Punjab	1.996
18	Haryana	1.361
19	Arunachal Pradesh	1.354
20	Uttarakhand	1.141
21	Himachal Pradesh	0.914
22	Tripura	0.641
23	Meghalaya	0.631
24	Manipur	0.626
25	Mizoram	0.564
26	Nagaland	0.481
27	Goa	0.365
28	Sikkim	0.335

**PERCENTAGE OF SHARE OF CENTRAL TAXES ALLOCATED BY 16th FINANCE COMMISSION**



# 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.

**CONTIGENCY 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-A5)

**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 consist 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 present 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 produces, 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%.

*NB:- RBI Policy Rates and the Reserve Ratios are as on 19.06.2026 based on the Rate fixed by the RBI*

## WAYS & MEANS ADVANCE

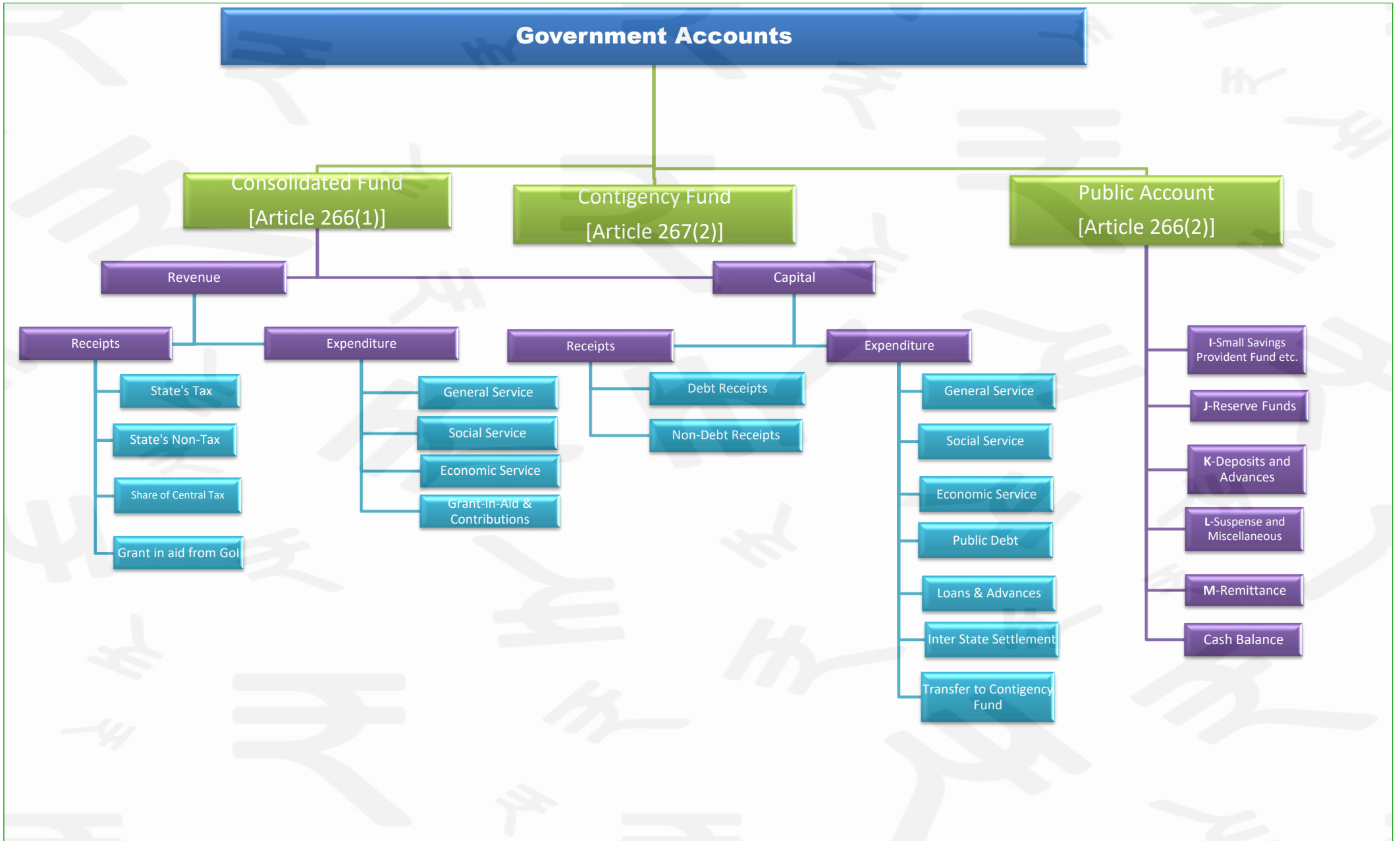
The Reserve Bank of India (RBI) gives temporary loan facilities to the Central and State Governments. This loan facility is called Ways and Means Advances (WMA). The Ways and Means Advances scheme was introduced in **1997**. It was introduced to meet mismatches in the receipts and payments of the government. 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 3511.11 crore**.

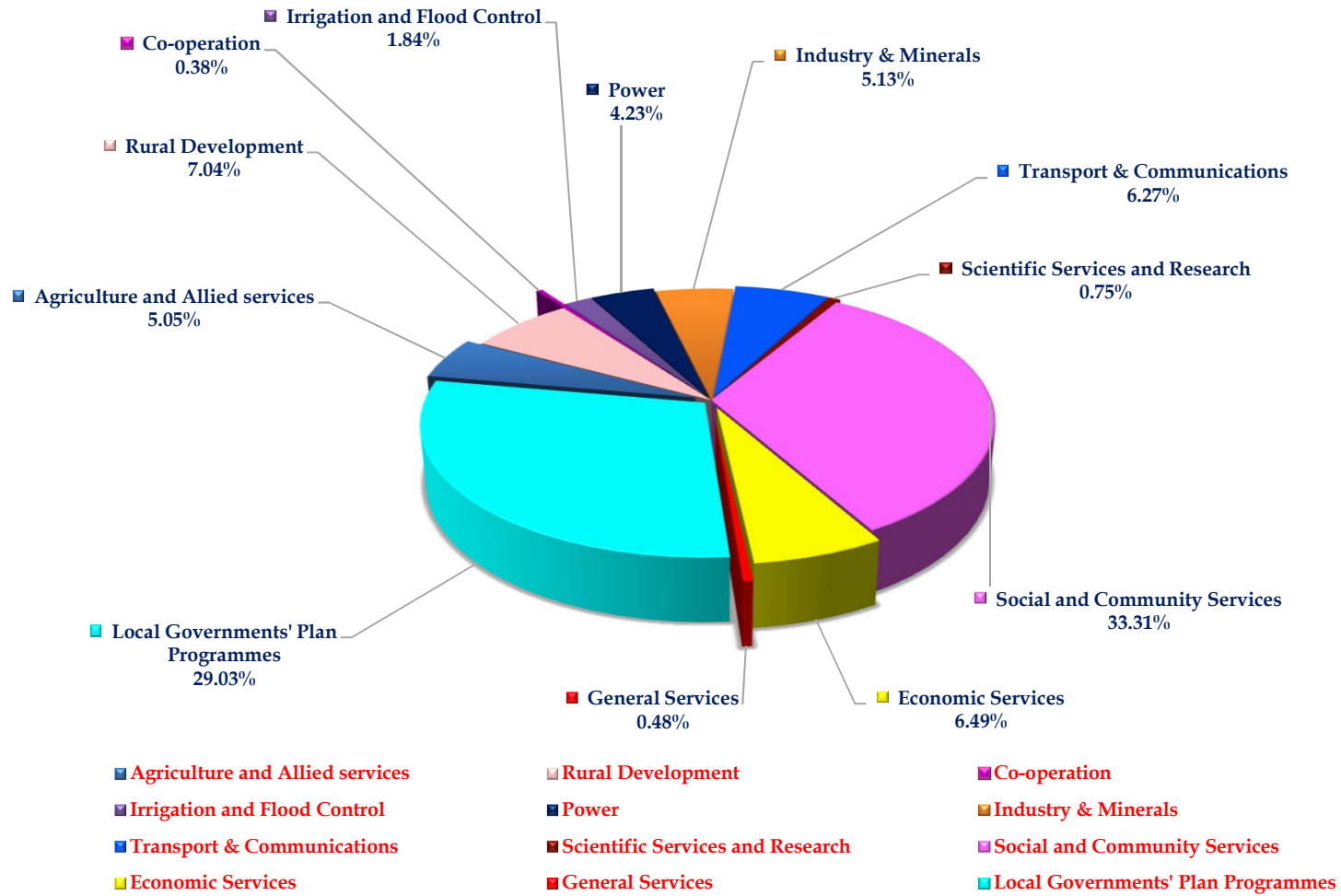


# **PART-C**

## **OVERVIEW OF STATE ANNUAL PLANS**

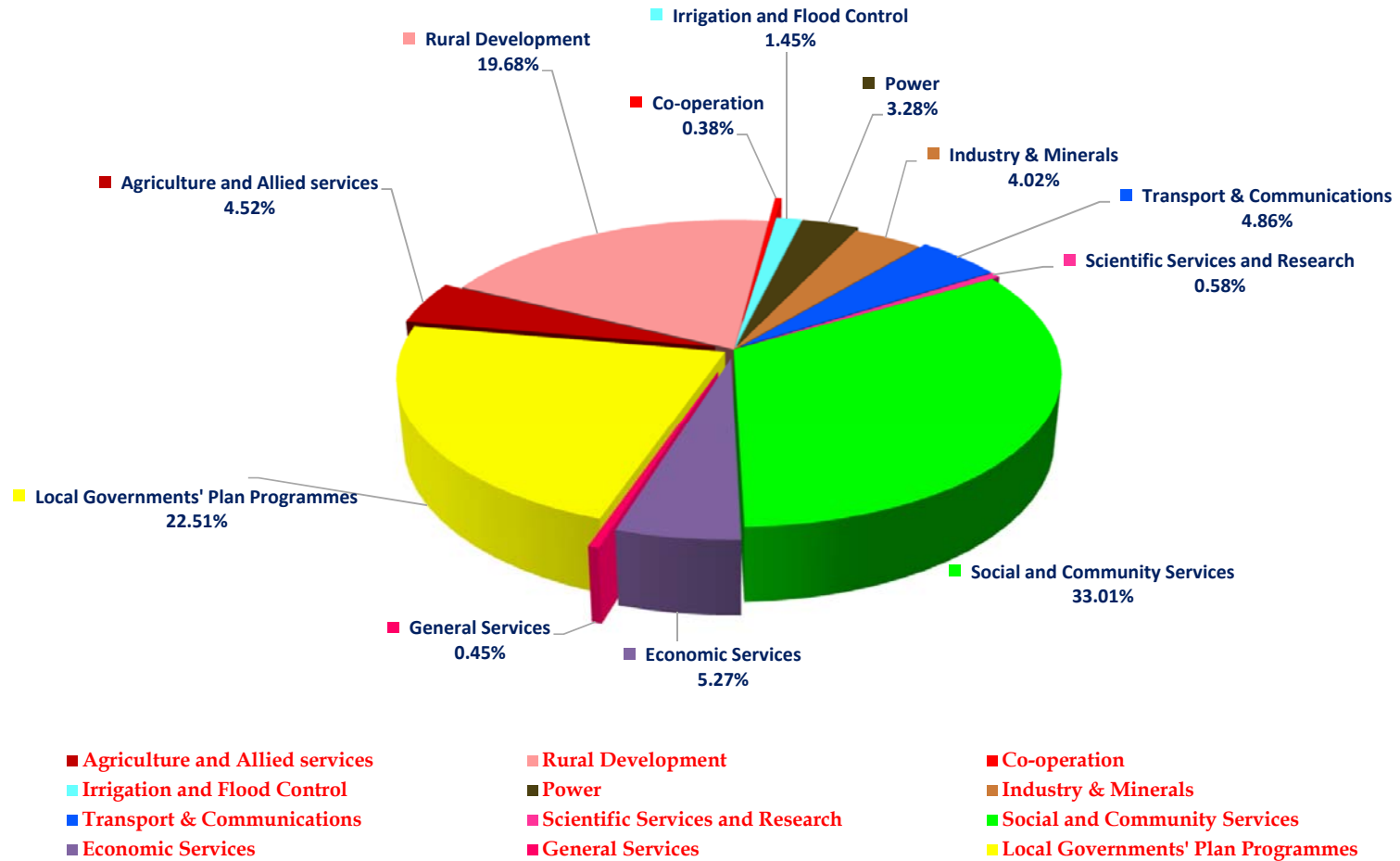
<b>Table C-1</b> <b>FOURTEENTH FIVE YEAR PLAN-KERALA</b> <b>Revised Annual Plan 2026-27</b> <span style="float: right;">( ₹ in crore )</span>						
Sl. No.	Head of Development	State	CSS	Gross Outlay	State Plan as % of State's Total Plan	As % of Gross Outlay
1	2	3	4	5	6	7
I	Agriculture and Allied Services	1534.98	234.73	1769.71	5.05%	4.52%
II	Rural Development	2138.80	5570.69	7709.49	7.04%	19.68%
III	Co-operation	114.44	34.91	149.35	0.38%	0.38%
IV	Irrigation and Flood Control	559.39	7.00	566.39	1.84%	1.45%
V	Power	1284.75	0.00	1284.75	4.23%	3.28%
VI	Industry and Minerals	1558.08	15.00	1573.08	5.13%	4.02%
VII	Transport and Communications	1904.19	0.00	1904.19	6.27%	4.86%
VIII	Scientific Services and Research	227.20	0.90	228.10	0.75%	0.58%
IX	Social and Community Services	10114.92	2814.25	12929.17	33.31%	33.01%
X	Economic Services	1971.13	94.43	2065.56	6.49%	5.27%
XI	General Services	146.67	28.58	175.25	0.48%	0.45%
XII	Local Governments' Plan Programmes	8815.45	0.00	8815.45	29.03%	22.51%
XIII	State's Annual Plan	30370.00	8800.49	39170.49	100.00%	100.00%
Special Central Assistance to SCP/TSP		0.00	0.00	0.00		

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



Refer Table C-1

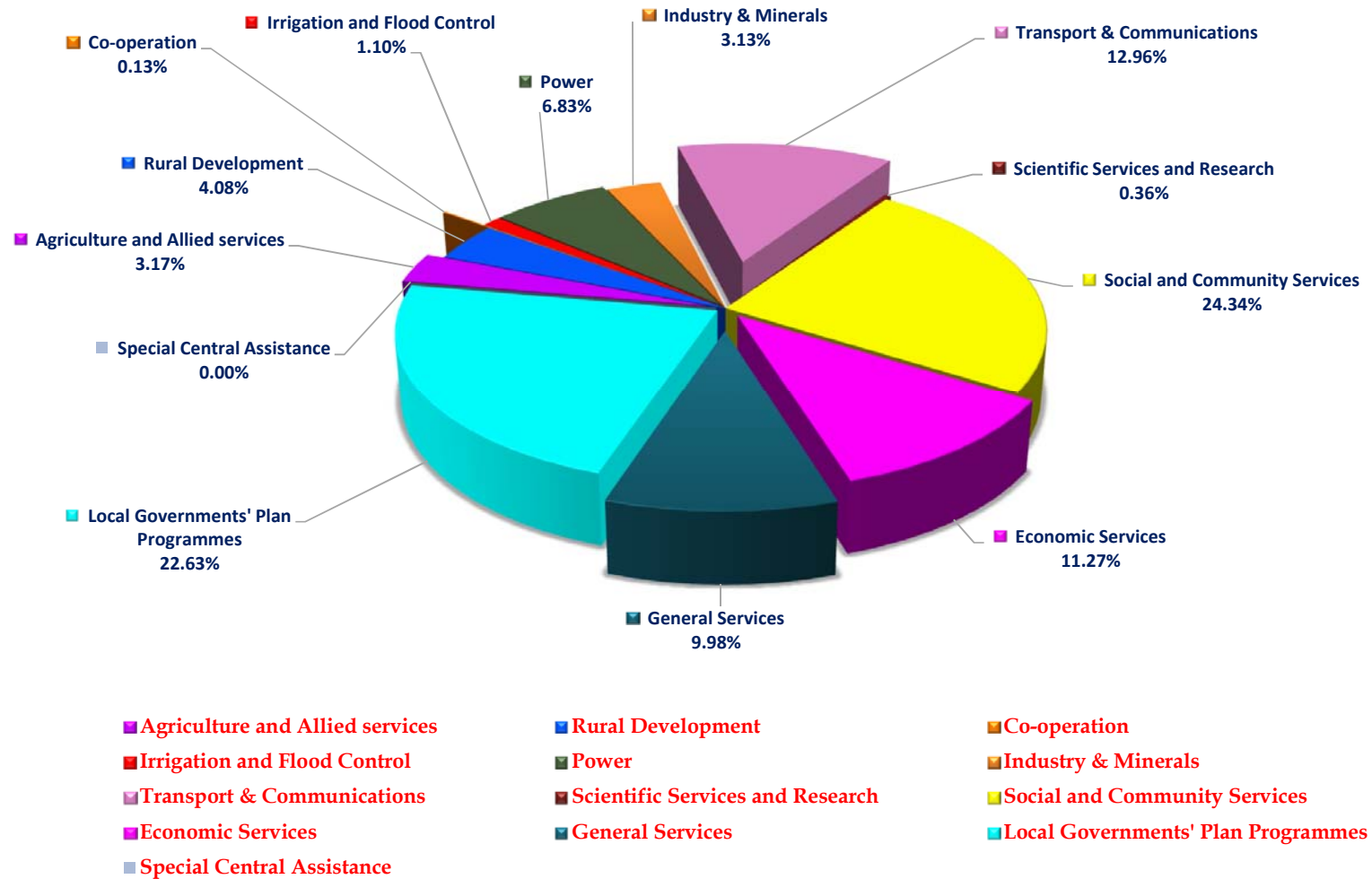
**XIV FIVE YEAR PLAN - REVISED ANNUAL PLAN 2026-27 (GROSS)**



Refer Table C-1

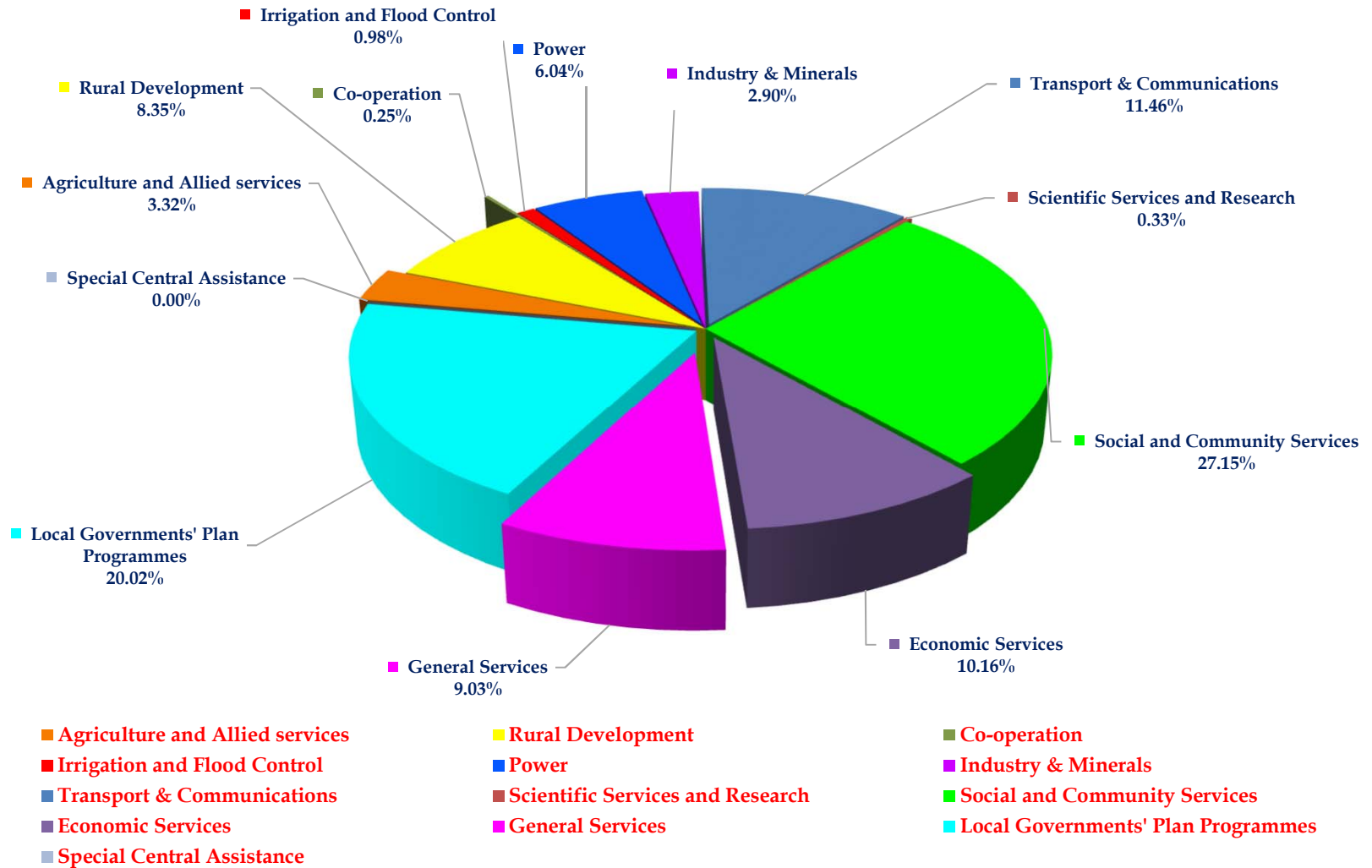
Table C-2																
XIV FIVE YEAR PLAN-KERALA (YEAR WISE SECTORAL CLASSIFICATION)																
( ₹ in crore )																
Sl. No.	Head of Development	State					CSS					Gross Outlay				
		2022-23 Accounts	2023-24 Accounts	2024-25 Accounts	2025-26 RE	2026-27 RBE	2022-23 Accounts	2023-24 Accounts	2024-25 Accounts	2025-26 RE	2026-27 RBE	2022-23 Accounts	2023-24 Accounts	2024-25 Accounts	2025-26 RE	2026-27 RBE
1	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	1534.98	193.80	248.22	185.92	269.40	234.73	1456.94	1350.04	1354.39	1419.16	1769.71
II	Rural Development	1418.63	1266.05	1469.52	1707.34	2138.80	1260.03	905.10	1254.95	1512.38	5570.69	2678.66	2171.15	2724.47	3219.72	7709.49
III	Co-operation	50.84	17.61	36.90	42.06	114.44	222.75	7.15	7.48	11.90	34.91	273.59	24.76	44.39	53.96	149.35
IV	Irrigation and Flood Control	389.25	332.07	416.16	465.38	559.39	3.58	0.76	0.42	2.56	7.00	392.84	332.83	416.58	467.94	566.39
V	Power	2192.61	1678.85	3688.33	4545.85	1284.75	0.00	0.00	0.00	0.00	0.00	2192.61	1678.85	3688.33	4545.85	1284.75
VI	Industry and Minerals	1237.67	1145.20	1133.48	1066.98	1558.08	1.03	23.13	115.26	134.16	15.00	1238.69	1168.33	1248.74	1201.14	1573.08
VII	Transport and Communications	5712.04	5906.78	6157.68	5712.16	1904.19	0.00	0.00	0.05	0.00	0.00	5712.04	5906.78	6157.73	5712.16	1904.19
VIII	Scientific Services and Research	165.40	98.78	106.91	110.92	227.20	0.27	15.75	0.00	0.45	0.90	165.67	114.53	106.91	111.37	228.10
IX	Social and Community Services	10018.41	9376.69	9940.76	8256.92	10114.92	2954.21	2095.77	2581.79	2000.81	2814.25	12972.62	11472.45	12522.55	10257.74	12929.17
X	Economic Services	4333.15	5040.91	5127.16	5614.63	1971.13	93.58	91.78	70.12	79.28	94.43	4426.73	5132.69	5197.28	5693.90	2065.56
XI	General Services	3614.66	6720.77	3642.77	5425.13	146.67	86.54	84.55	149.28	100.89	28.58	3701.20	6805.32	3792.05	5526.02	175.25
XII	Local Governments' Plan Programmes	6845.67	6029.37	8399.56	14257.59	8815.45	0.00	0.00	0.00	0.00	0.00	6845.67	6029.37	8399.56	14257.59	8815.45
XIII	TOTAL	37241.48	38714.89	41287.70	48354.70	30370.00	4815.79	3472.20	4365.27	4111.84	8800.49	42057.27	42187.09	45652.97	52466.54	39170.49
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	30370.00	4815.79	3472.20	4365.27	4111.84	8800.49	42058.23	42187.28	45652.99	52466.54	39170.49

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



Refer Table C-2

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

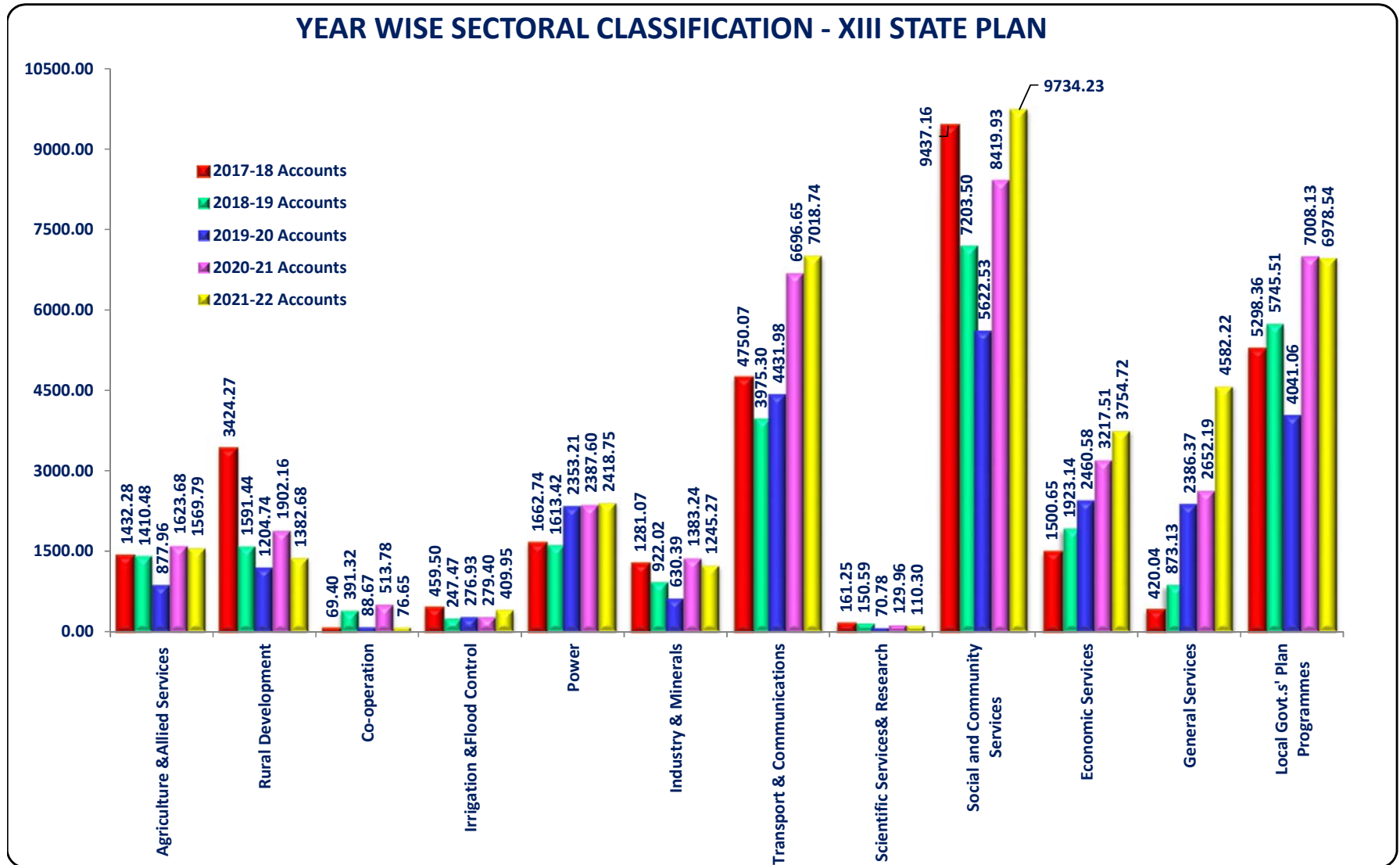


Refer Table C-2

Table C-3  
THIRTEENTH FIVE YEAR PLAN-(KERALA 2017-2022)

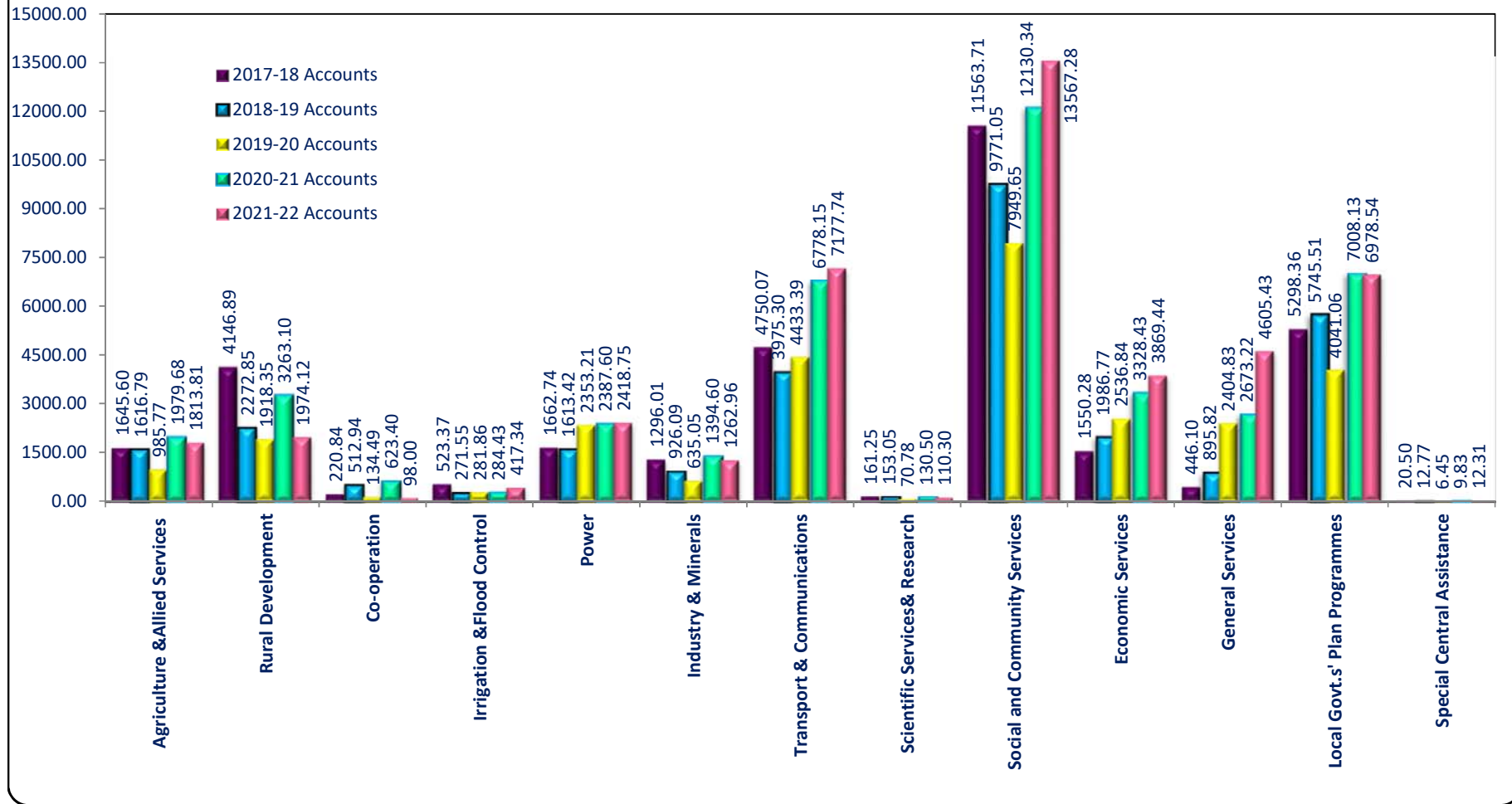
( ₹ in crore )

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
	<b>TOTAL</b>	<b>185678.35</b>	<b>29896.79</b>	<b>26047.32</b>	<b>24445.20</b>	<b>36214.23</b>	<b>39281.84</b>	<b>3368.43</b>	<b>3693.82</b>	<b>3300.08</b>	<b>5767.35</b>	<b>5011.87</b>	<b>33265.22</b>	<b>29741.14</b>	<b>27745.28</b>	<b>41981.58</b>	<b>44293.71</b>
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
	<b>Grand Total</b>	<b>185806.35</b>	<b>29917.29</b>	<b>26060.09</b>	<b>24451.65</b>	<b>36224.06</b>	<b>39294.15</b>	<b>3368.43</b>	<b>3693.82</b>	<b>3300.08</b>	<b>5767.35</b>	<b>5011.87</b>	<b>33285.72</b>	<b>29753.91</b>	<b>27751.73</b>	<b>41991.41</b>	<b>44306.02</b>



Refer Table C-3

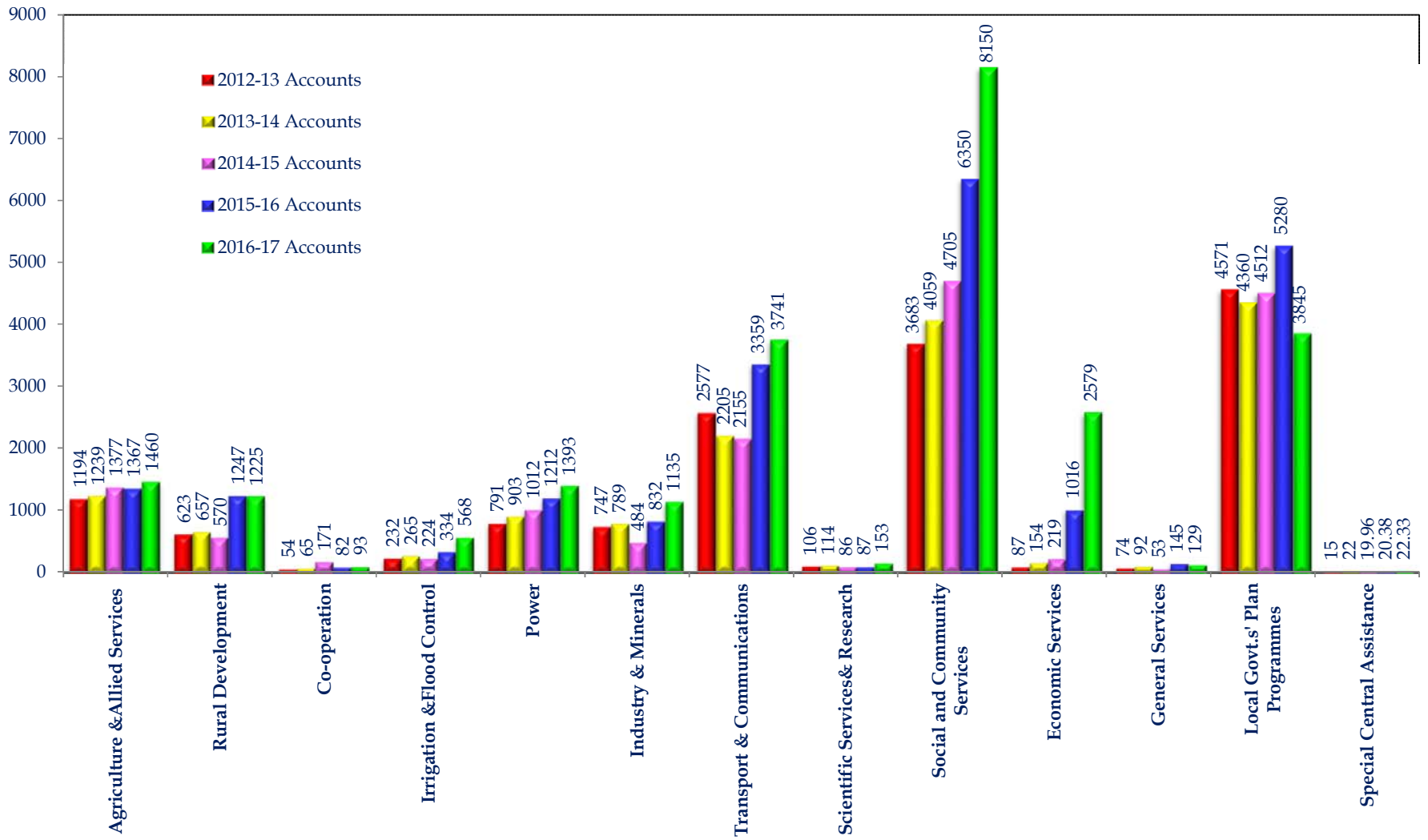
### YEAR WISE SECTORAL CLASSIFICATION - XIII GROSS PLAN



Refer Table C-3

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				
			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
	<b>TOTAL</b>	<b>116783.82</b>	<b>14736.92</b>	<b>14901.29</b>	<b>15567.26</b>	<b>21310.69</b>	<b>24470.72</b>	<b>1592.00</b>	<b>1521.10</b>	<b>4412.07</b>	<b>4193.50</b>	<b>3676.43</b>	<b>16328.92</b>	<b>16422.39</b>	<b>19979.33</b>	<b>25504.19</b>	<b>28147.15</b>
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
	<b>Grand Total</b>	<b>116925.57</b>	<b>14751.96</b>	<b>14922.79</b>	<b>15587.22</b>	<b>21331.07</b>	<b>24493.05</b>	<b>1592.00</b>	<b>1521.10</b>	<b>4412.07</b>	<b>4193.50</b>	<b>3676.43</b>	<b>16343.96</b>	<b>16443.89</b>	<b>19999.29</b>	<b>25524.57</b>	<b>28169.48</b>

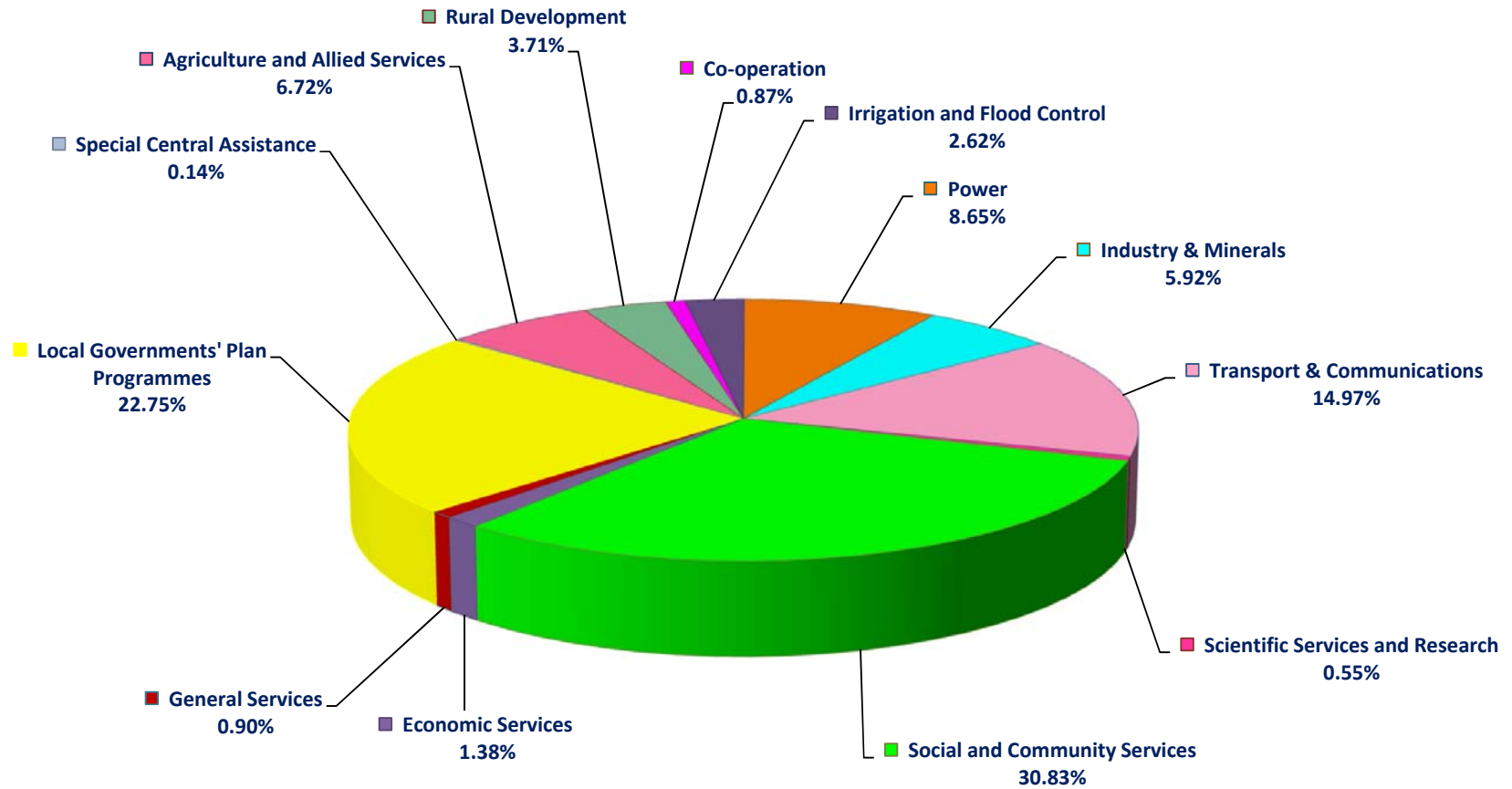
### YEAR WISE SECTORAL CLASSIFICATION - XII STATE PLAN



Refer Table C-4

Table C-5 ELEVENTH FIVE YEAR PLAN - KERALA (2007-2012) ( ₹ in crore )																	
Sl. No.	Head of Development	XI <sup>th</sup> 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
	<b>TOTAL</b>	<b>40422.0</b>	<b>5690.40</b>	<b>7142.54</b>	<b>8780.47</b>	<b>10024.57</b>	<b>11758.89</b>	<b>782.42</b>	<b>886.02</b>	<b>963.48</b>	<b>973.46</b>	<b>1322.60</b>	<b>6472.82</b>	<b>8028.56</b>	<b>9743.95</b>	<b>10998.04</b>	<b>13081.49</b>
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
	<b>Grand Total</b>	<b>40422</b>	<b>5705.98</b>	<b>7156.14</b>	<b>8792.19</b>	<b>10038.43</b>	<b>11771.79</b>	<b>782.42</b>	<b>886.02</b>	<b>963.48</b>	<b>973.46</b>	<b>1322.60</b>	<b>6488.40</b>	<b>8042.16</b>	<b>9755.67</b>	<b>11011.89</b>	<b>13094.39</b>

### ELEVENTH FIVE YEAR PLAN OUTLAY - KERALA



Refer Table C-5

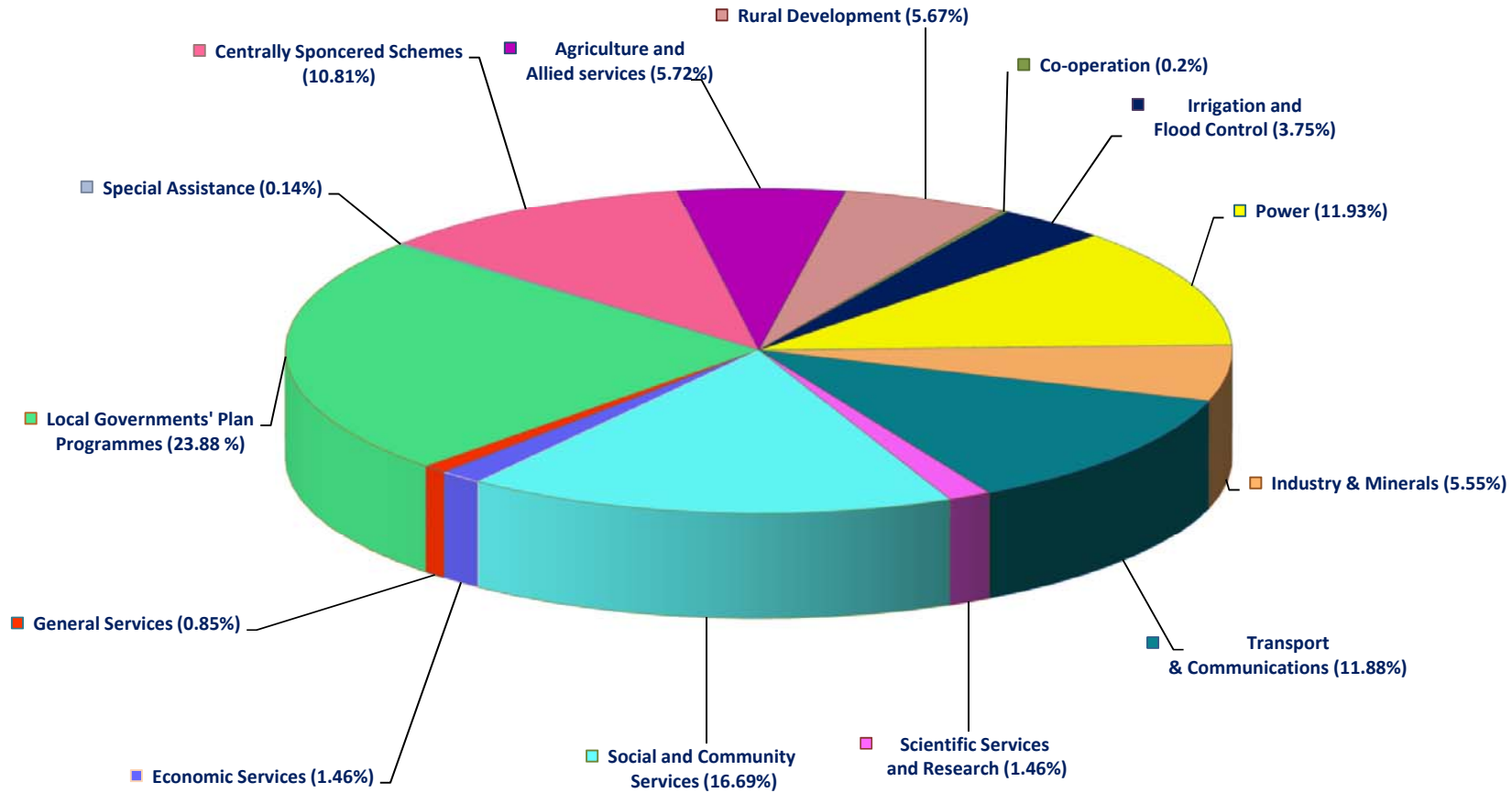
Table C-6

## TENTH FIVE YEAR PLAN - ANNUAL PLANS - KERALA (2002-2007)

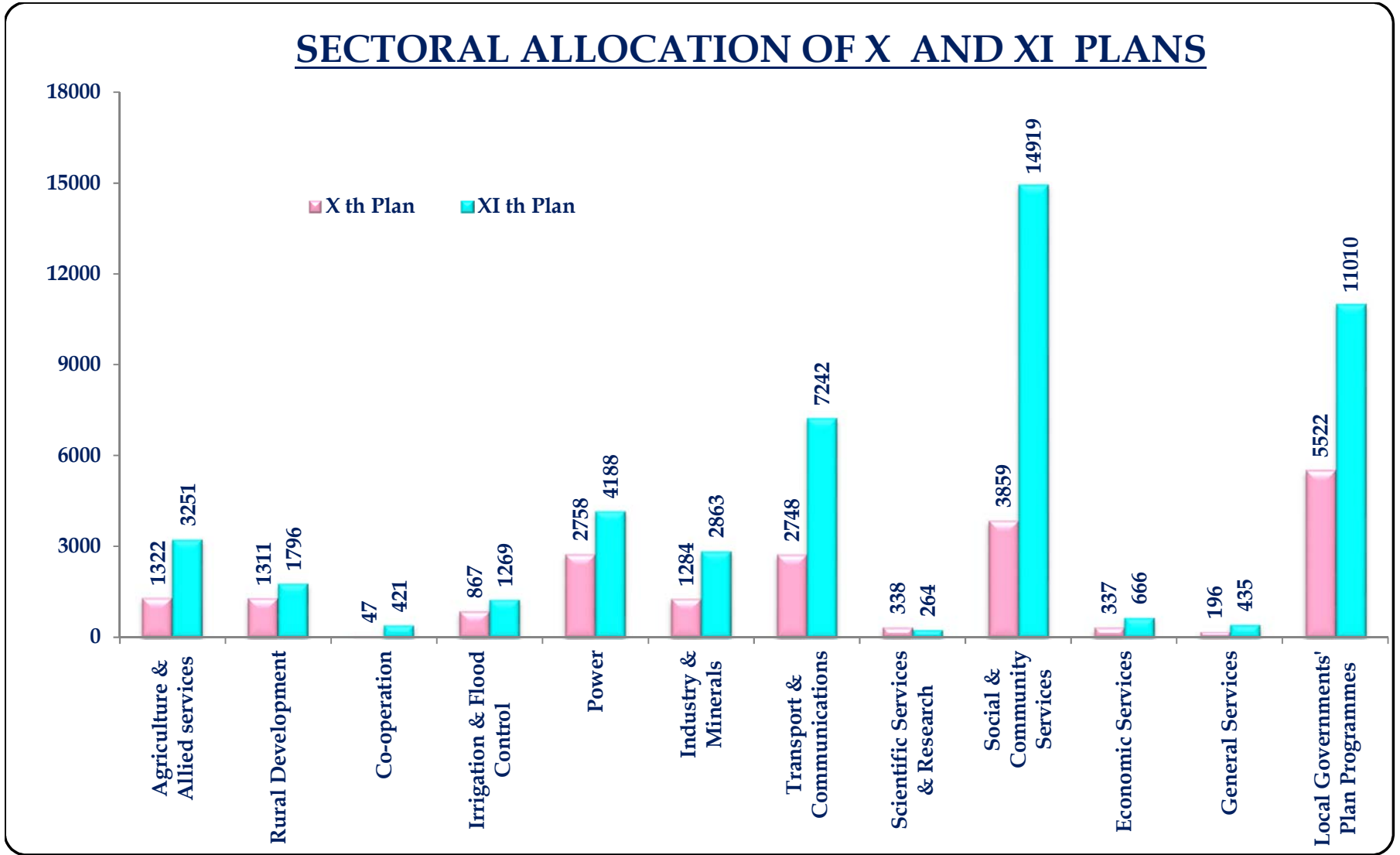
( ₹ in crore )

Sl. No.	Head of Development	Tenth Five Year Plan												
		X <sup>th</sup> 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
	<b>TOTAL</b>	<b>24000.00</b>	<b>3953.36</b>	<b>89.57</b>	<b>3712.24</b>	<b>89.85</b>	<b>3907.18</b>	<b>86.81</b>	<b>4230.93</b>	<b>89.09</b>	<b>4785.31</b>	<b>89.83</b>	<b>20589.02</b>	<b>89.05</b>
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
	<b>Grand Total</b>	<b>24000.00</b>	<b>4413.54</b>	<b>100.00</b>	<b>4131.62</b>	<b>100</b>	<b>4500.79</b>	<b>100.00</b>	<b>4749.08</b>	<b>100.00</b>	<b>5326.95</b>	<b>100.00</b>	<b>23121.98</b>	<b>100.00</b>

### TENTH FIVE YEAR PLAN OUTLAY - KERALA



Refer Table C-6



Refer Table C-5 & C-6

**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	8.48	311.57	8.73	284.22	8.20	294.27	8.94	263.70	9.24	1425.87	8.70
		(+) 3.45 @		(+) 4.20 @								(+) 7.65 @	
II	Rural Development	84.21	2.62	78.44	2.20	69.11	1.99	83.42	2.54	108.93	3.82	424.11	2.59
		(+) 9.88 *		(+) 11.13 *								(+)21.01 *	
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	20.96	722.00	20.24	771.58	22.27	727.70	22.11	644.95	22.61	3539.35	21.60
		(+) 0.70 **		(+) 0.70 **								(+) 1.40 **	
		(+) 8.70 *		(+) 8.91 *		(+) 11.01 *		(+) 11.91 *		(+) 2.25 *		(+) 42.78 *	
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
	<b>TOTAL</b>	<b>3210.71</b>	<b>100</b>	<b>3567.58</b>	<b>100</b>	<b>3465.14</b>	<b>100</b>	<b>3290.66</b>	<b>100</b>	<b>2852.73</b>	<b>100</b>	<b>16386.81</b>	<b>100</b>
		(+) 3.45 @		(+) 4.20 @								(+) 7.65 @	
		(+) 18.58 *		(+) 20.04 *		(+) 11.01 *		(+) 11.91 *		(+) 2.25 *		(+) 63.78 *	
		(+) 0.70 **		(+) 0.70 **								(+) 1.40 **	

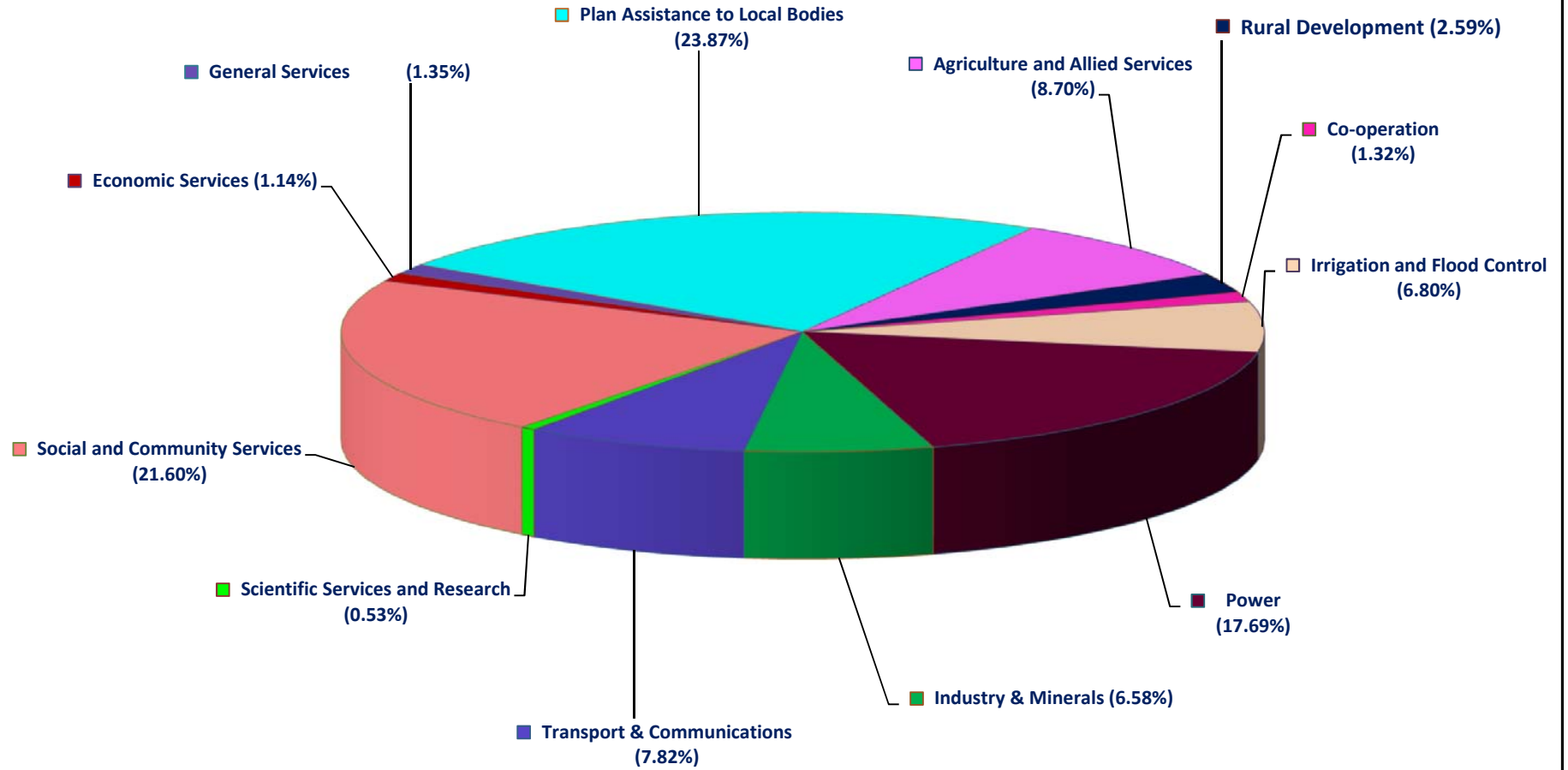
\* :Special Central Assistance

@ :Xth Finance Commission Award

\*\* :Share of ESI

(+) : Additional Central Assistance

### IX Plan Expenditure

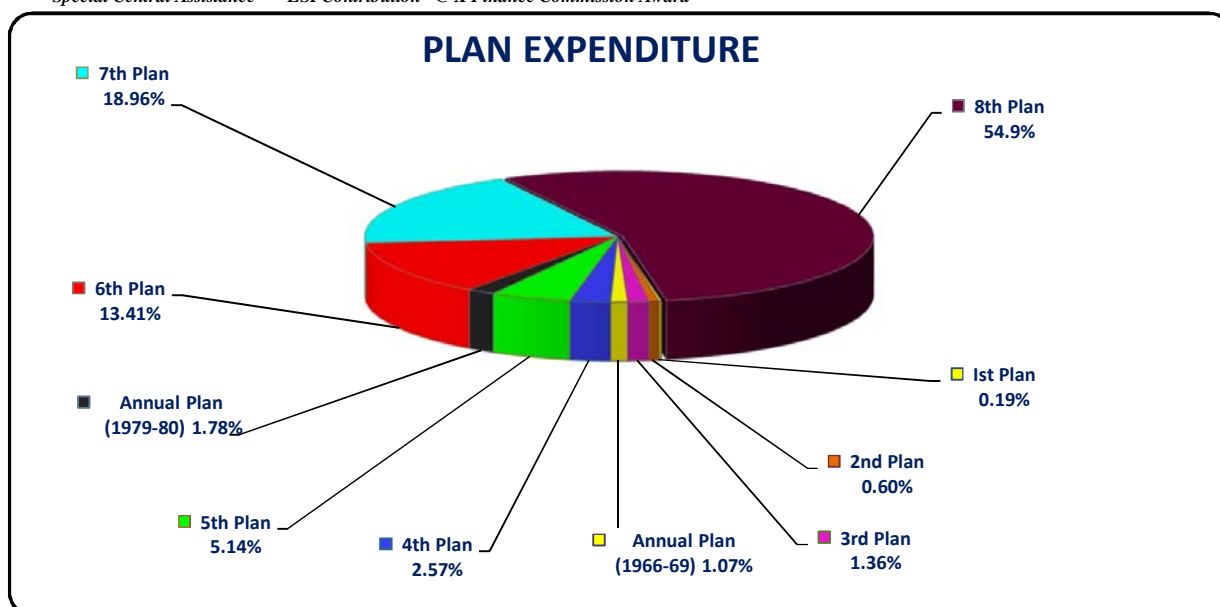


Ref Table C-7

Table C-8											
FIVE YEAR PLANS OF KERALA - ACTUAL EXPENDITURE											
(₹ in crore)											
Sl. No	Head of Development	Ist 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 @
	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
	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
	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
	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
	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
	Percentage	14.79	25.20	22.90	18.40	22.50	23.80	20.56	26.60	26.08	20.83
7	Economic Seives	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
	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
	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				
	Percentage	0	0.90	0.50	0.30	0.10	0.40				
<b>Total State Plan</b>		<b>25.89</b>	<b>80.22</b>	<b>182.31</b>	<b>144.37</b>	<b>345.76</b>	<b>691.00</b>	<b>239.54</b>	<b>1801.62</b>	<b>2546.91</b>	<b>7373.93</b>
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**



Items		OVERVIEW OF STATE BUDGET FROM 1982-83								
		(Amt. in crore)								
		1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
		Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
<b>A</b>	<b>Revenue Receipts</b>	<b>810.19</b>	<b>934.26</b>	<b>1124.99</b>	<b>1344.17</b>	<b>1502.53</b>	<b>1586.09</b>	<b>1897.06</b>	<b>2047.64</b>	<b>2402.93</b>
	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>B</b>	<b>Revenue Expenditure</b>	<b>783.40</b>	<b>992.44</b>	<b>1138.66</b>	<b>1445.34</b>	<b>1654.77</b>	<b>1780.68</b>	<b>2061.00</b>	<b>2298.09</b>	<b>2824.95</b>
	1 Of which Interest Payments	61.38	91.49	121.07	127.15	177.28	213.17	244.44	293.00	340.64
<b>C</b>	<b>Revenue Surplus(+)/Deficit(-) [A-B]</b>	<b>26.79</b>	<b>-58.18</b>	<b>-13.67</b>	<b>-101.17</b>	<b>-152.24</b>	<b>-194.59</b>	<b>-163.94</b>	<b>-250.45</b>	<b>-422.02</b>
<b>D</b>	<b>Capital Expenditure (Net)</b>	<b>-128.47</b>	<b>-208.13</b>	<b>-167.05</b>	<b>-205.82</b>	<b>-211.04</b>	<b>-167.40</b>	<b>-180.29</b>	<b>-232.29</b>	<b>-255.97</b>
<b>E</b>	<b>Loan Disbursements (Net)</b>	<b>-21.22</b>	<b>-33.00</b>	<b>-51.55</b>	<b>-42.33</b>	<b>-77.50</b>	<b>-86.10</b>	<b>-67.90</b>	<b>-121.79</b>	<b>-120.56</b>
<b>F</b>	<b>Fiscal Surplus(+)/Deficit(-) [C+D+E]</b>	<b>-122.90</b>	<b>-299.31</b>	<b>-232.27</b>	<b>-349.32</b>	<b>-440.78</b>	<b>-448.09</b>	<b>-412.13</b>	<b>-604.53</b>	<b>-798.55</b>
<b>G</b>	<b>Primary Surplus(+)/Deficit(-) [F-B(1)]</b>	<b>-61.52</b>	<b>-207.82</b>	<b>-111.20</b>	<b>-222.17</b>	<b>-263.50</b>	<b>-234.92</b>	<b>-167.69</b>	<b>-311.53</b>	<b>-457.91</b>
<b>H</b>	<b>Borrowings and Other Liabilities</b>	<b>166.14</b>	<b>294.50</b>	<b>235.76</b>	<b>353.09</b>	<b>367.66</b>	<b>480.19</b>	<b>387.67</b>	<b>612.28</b>	<b>807.38</b>
	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

Items		OVERVIEW OF STATE BUDGET FROM 1982-83								
		(Amt. in crore)								
		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
<b>A</b>	<b>Revenue Receipts</b>	<b>2852.13</b>	<b>3318.73</b>	<b>3922.05</b>	<b>4666.43</b>	<b>5423.56</b>	<b>6145.08</b>	<b>7124.11</b>	<b>7200.59</b>	<b>7943.81</b>
	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>B</b>	<b>Revenue Expenditure</b>	<b>3216.46</b>	<b>3656.14</b>	<b>4293.36</b>	<b>5066.30</b>	<b>5826.38</b>	<b>6788.10</b>	<b>8241.12</b>	<b>9228.08</b>	<b>11566.00</b>
	1 Of which Interest Payments	483.42	542.51	687.16	819.67	924.15	1103.41	1286.09	1446.26	1952.27
<b>C</b>	<b>Revenue Surplus(+)/Deficit(-) [A-B]</b>	<b>-364.33</b>	<b>-337.41</b>	<b>-371.31</b>	<b>-399.87</b>	<b>-402.82</b>	<b>-643.02</b>	<b>-1117.01</b>	<b>-2027.49</b>	<b>-3622.19</b>
<b>D</b>	<b>Capital Expenditure (Net)</b>	<b>-286.12</b>	<b>-277.90</b>	<b>-363.33</b>	<b>-446.01</b>	<b>-563.47</b>	<b>-617.13</b>	<b>-738.87</b>	<b>-651.63</b>	<b>-648.18</b>
<b>E</b>	<b>Loan Disbursements (Net)</b>	<b>-152.98</b>	<b>-116.68</b>	<b>-200.52</b>	<b>-262.76</b>	<b>-336.37</b>	<b>-276.92</b>	<b>-552.08</b>	<b>-330.61</b>	<b>-264.22</b>
<b>F</b>	<b>Fiscal Surplus(+)/Deficit(-) [C+D+E]</b>	<b>-803.43</b>	<b>-731.99</b>	<b>-935.16</b>	<b>-1108.64</b>	<b>-1302.66</b>	<b>-1537.07</b>	<b>-2407.96</b>	<b>-3009.73</b>	<b>-4534.59</b>
<b>G</b>	<b>Primary Surplus(+)/Deficit(-) [F-B(1)]</b>	<b>-320.01</b>	<b>-189.48</b>	<b>-248.00</b>	<b>-288.97</b>	<b>-378.51</b>	<b>-433.66</b>	<b>-1121.87</b>	<b>-1563.47</b>	<b>-2582.32</b>
<b>H</b>	<b>Borrowings and Other Liabilities</b>	<b>757.67</b>	<b>890.54</b>	<b>850.12</b>	<b>1082.72</b>	<b>1292.94</b>	<b>1529.57</b>	<b>2542.23</b>	<b>2865.91</b>	<b>4436.58</b>
	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 BUDGET DOCUMENTS FROM 1982-83

		2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
Rs.in Crore							
<b>A</b>	<b>State Own Tax revenue</b>	<b>5870.25</b>	<b>5923.42</b>	<b>7302.54</b>	<b>8088.78</b>	<b>8963.65</b>	<b>9778.62</b>
(i)	Land Revenue	39.35	34.93	38.40	40.59	43.85	43.88
(ii)	Stamps & Registration	341.10	394.28	486.53	549.81	775.35	1101.42
(iii)	Other Taxes on Property other than Agricultural land	25.06	36.24	37.31	39.64	41.87	46.62
(iv)	State Excise	688.94	541.46	663.07	655.91	746.45	841.00
(v)	Taxes on Vehicles	394.85	452.18	513.20	585.77	610.48	628.51
(vi)	Sales Tax and VAT	4344.33	4440.85	5343.15	5991.43	6701.05	7037.97
(vii)	State Goods & Services Tax						
(viii)	Taxes on Agricultural Income	3.83	1.87	6.40	8.74	4.93	6.15
(ix)	Taxes and Duties on Electricity	14.92	5.18	192.63	189.97	9.62	31.52
(x)	Taxes on Goods & Passengers	0.01					
(xi)	Other Taxes and Duties	17.86	16.44	21.85	26.86	30.06	41.56
<b>B</b>	<b>State Non Tax Revenue</b>	<b>659.09</b>	<b>543.38</b>	<b>681.26</b>	<b>806.98</b>	<b>819.09</b>	<b>936.78</b>
<b>C(A+B)</b>	<b>State Own Revenue</b>	<b>6529.34</b>	<b>6466.8</b>	<b>7983.8</b>	<b>8895.76</b>	<b>9782.74</b>	<b>10715.4</b>
<b>D</b>	<b>Share of Central Tax</b>	<b>1585.61</b>	<b>1614.26</b>	<b>1715.22</b>	<b>2012.00</b>	<b>2404.95</b>	<b>2518.20</b>
<b>E</b>	<b>Grant in Aid from GoI</b>	<b>615.90</b>	<b>975.33</b>	<b>938.37</b>	<b>907.61</b>	<b>1312.80</b>	<b>2060.93</b>
<b>F(D+E)</b>	<b>Central Govt Transfers</b>	<b>2201.51</b>	<b>2589.59</b>	<b>2653.59</b>	<b>2919.61</b>	<b>3717.75</b>	<b>4579.13</b>
<b>G(C+F)</b>	<b>Revenue Receipts</b>	<b>8730.86</b>	<b>9056.39</b>	<b>10637.39</b>	<b>11815.37</b>	<b>13500.49</b>	<b>15294.53</b>
<b>H</b>	<b>Non Debt Capital Receipts</b>	<b>117.14</b>	<b>55.35</b>	<b>77.29</b>	<b>72.90</b>	<b>95.25</b>	<b>51.50</b>
(i)	Recoveries of Loans	117.14	55.35	77.29	72.90	95.23	51.50
(ii)	Other receipts	0	0.00	0.00	0.00	0.02	0.00
<b>I</b>	<b>Borrowings and Other Liabilities</b>	<b>3877.79</b>	<b>3269.41</b>	<b>4990.04</b>	<b>5539.05</b>	<b>34258.06</b>	<b>48248.14</b>
(i)	Public Debt Net	2090.83	1959.70	2592.98	4766.99	4038.15	4001.07
(ii)	Public Account Net	1906.65	1472.52	2110.09	665.39	546.24	330.92
(iii)	Draw down of Cash Balance	-119.69	-162.81	286.97	106.67	-132.50	617.10
<b>J(G+H+I)</b>	<b>Total Receipts</b>	<b>12725.79</b>	<b>12381.15</b>	<b>15704.72</b>	<b>17427.32</b>	<b>18047.63</b>	<b>19527.73</b>
<b>K</b>	<b>Revenue Expenditure</b>	<b>11877.90</b>	<b>11662.03</b>	<b>14756.05</b>	<b>15495.67</b>	<b>17169.40</b>	<b>18423.68</b>
(i)	Salaries	4445.53	4163.85	4645.45	5032.80	5322.71	5580.85
(ii)	Wages	68.51	61.55	65.84	68.92	71.13	71.85
(iii)	Pension	1929.48	1837.93	2282.90	2408.83	2600.77	2861.18
(iv)	Interest Payment	2257.59	2489.47	2946.77	3328.30	3612.54	3799.25
(v)	Subsidies	7.35	6.08	13.68	7.86	11.39	11.58
<b>L</b>	<b>Expenditure on Capital Outlay</b>	<b>847.89</b>	<b>719.12</b>	<b>948.67</b>	<b>757.44</b>	<b>871.83</b>	<b>816.94</b>
<b>M</b>	<b>Expenditure on Loans and Advances</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1174.21</b>	<b>6.40</b>	<b>287.11</b>
<b>N(L+M)</b>	<b>Capital Expenditure</b>	<b>847.89</b>	<b>719.12</b>	<b>948.67</b>	<b>1931.65</b>	<b>878.23</b>	<b>1104.05</b>
	Salaries	40.75	36.97	33.54	34.29	22.87	24.03
	wages	0.42	0.83	0.39	0.45	0.32	0.34
<b>O(K+N)</b>	<b>Total Expenditure</b>	<b>12725.79</b>	<b>12381.15</b>	<b>15704.72</b>	<b>17427.32</b>	<b>18047.63</b>	<b>19527.73</b>
<b>P(K-G)</b>	<b>Revenue Deficit(RD)</b>	<b>3147.04</b>	<b>2605.64</b>	<b>4118.66</b>	<b>3680.3</b>	<b>3668.91</b>	<b>3129.15</b>
<b>Q</b> <b>(O-(G+H))</b>	<b>Fiscal Deficit(FD)</b>	<b>3877.79</b>	<b>3269.41</b>	<b>4990.04</b>	<b>5539.05</b>	<b>4451.89</b>	<b>4181.70</b>
<b>R</b>	<b>Public Debt Outstanding</b>	<b>13729</b>	<b>15688</b>	<b>18282</b>	<b>23049</b>	<b>27087</b>	<b>31088</b>
<b>S</b>	<b>Debt Outstanding</b>	<b>23919</b>	<b>26951</b>	<b>31060</b>	<b>37452</b>	<b>41878</b>	<b>45929</b>

## OVERVIEW OF BUDGET DOCUMENTS FROM 1982-83

		2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Rs.in Crore							
<b>A</b>	<b>State Own Tax revenue</b>	<b>11941.82</b>	<b>13668.95</b>	<b>15990.18</b>	<b>17625.02</b>	<b>21721.69</b>	<b>25718.60</b>
(i)	Land Revenue	47.01	47.21	47.56	53.93	55.97	60.75
(ii)	Stamps & Registration	1519.93	2027.97	2002.99	1896.41	2552.49	2986.56
(iii)	Other Taxes on Property other than Agricultural land	52.13	59.73	61.22	65.08	54.79	59.11
(iv)	State Excise	953.07	1169.25	1397.64	1514.81	1699.54	1883.18
(v)	Taxes on Vehicles	707.74	853.17	937.45	1131.10	1331.37	1587.13
(vi)	Sales Tax and VAT	8563.31	9371.76	11377.13	12770.89	15833.11	18938.83
(vii)	State Goods & Services Tax						
(viii)	Taxes on Agricultural Income	9.63	22.05	11.97	27.73	46.97	42.86
(ix)	Taxes and Duties on Electricity	31.78	39.04	56.00	24.78	20.71	21.28
(x)	Taxes on Goods & Passengers						
(xi)	Other Taxes and Duties	57.22	78.77	98.21	140.28	126.75	138.89
<b>B</b>	<b>State Non Tax Revenue</b>	<b>937.57</b>	<b>1209.55</b>	<b>1559.29</b>	<b>1852.22</b>	<b>1930.79</b>	<b>2592.18</b>
<b>C(A+B)</b>	<b>State Own Revenue</b>	<b>12879.39</b>	<b>14878.5</b>	<b>17549.47</b>	<b>19477.24</b>	<b>23652.48</b>	<b>28310.78</b>
<b>D</b>	<b>Share of Central Tax</b>	<b>3212.04</b>	<b>4051.70</b>	<b>4275.52</b>	<b>4398.78</b>	<b>5141.85</b>	<b>5990.36</b>
<b>E</b>	<b>Grant in Aid from GoI</b>	<b>2095.19</b>	<b>2176.59</b>	<b>2687.19</b>	<b>2233.38</b>	<b>2196.62</b>	<b>3709.22</b>
<b>F(D+E)</b>	<b>Central Govt Transfers</b>	<b>5307.23</b>	<b>6228.29</b>	<b>6962.71</b>	<b>6632.16</b>	<b>7338.47</b>	<b>9699.58</b>
<b>G(C+F)</b>	<b>Revenue Receipts</b>	<b>18186.62</b>	<b>21106.79</b>	<b>24512.18</b>	<b>26109.40</b>	<b>30990.95</b>	<b>38010.36</b>
<b>H</b>	<b>Non Debt Capital Receipts</b>	<b>68.04</b>	<b>52.38</b>	<b>44.75</b>	<b>87.43</b>	<b>68.84</b>	<b>70.95</b>
(i)	Recoveries of Loans	66.10	44.85	35.64	38.47	44.23	54.90
(ii)	Other receipts	1.94	7.53	9.11	48.96	24.61	16.05
<b>I</b>	<b>Borrowings and Other Liabilities</b>	<b>3821.88</b>	<b>6100.21</b>	<b>6346.22</b>	<b>7871.61</b>	<b>7730.45</b>	<b>12814.77</b>
(i)	Public Debt Net	4252.80	4210.87	5271.05	4850.46	5213.87	6905.90
(ii)	Public Account Net	-287.56	1891.23	915.87	3061.84	2524.71	5307.63
(iii)	Draw down of Cash Balance	-143.36	-1.89	159.30	-40.69	-8.13	601.24
<b>J(G+H+I)</b>	<b>Total Receipts</b>	<b>22076.54</b>	<b>27259.38</b>	<b>30903.15</b>	<b>34068.44</b>	<b>38790.24</b>	<b>50896.08</b>
<b>K</b>	<b>Revenue Expenditure</b>	<b>20824.57</b>	<b>24891.64</b>	<b>28223.86</b>	<b>31132.37</b>	<b>34664.81</b>	<b>46044.62</b>
(i)	Salaries	6557.42	7661.59	9031.35	9764.15	11031.97	16028.82
(ii)	Wages	77.20	97.87	114.52	130.26	140.06	201.47
(iii)	Pension	3294.58	4924.53	4686.43	4705.50	5767.49	8700.30
(iv)	Interest Payment	4189.70	4329.65	4659.69	5292.48	5689.66	6293.60
(v)	Subsidies	31.54	199.71	355.12	440.83	623.70	1001.93
<b>L</b>	<b>Expenditure on Capital Outlay</b>	<b>902.58</b>	<b>1474.58</b>	<b>1695.60</b>	<b>2059.39</b>	<b>3363.69</b>	<b>3852.92</b>
<b>M</b>	<b>Expenditure on Loans and Advances</b>	<b>349.39</b>	<b>893.16</b>	<b>983.69</b>	<b>876.68</b>	<b>761.74</b>	<b>998.54</b>
<b>N(L+M)</b>	<b>Capital Expenditure</b>	<b>1251.97</b>	<b>2367.74</b>	<b>2679.29</b>	<b>2936.07</b>	<b>4125.43</b>	<b>4851.46</b>
	Salaries	28.03	32.07	32.46	36.05	36.41	54.42
	wages	0.41	0.54	0.49	0.62	0.61	0.74
<b>O(K+N)</b>	<b>Total Expenditure</b>	<b>22076.54</b>	<b>27259.38</b>	<b>30903.15</b>	<b>34068.44</b>	<b>38790.24</b>	<b>50896.08</b>
<b>P(K-G)</b>	<b>Revenue Deficit(RD)</b>	<b>2637.95</b>	<b>3784.85</b>	<b>3711.68</b>	<b>5022.97</b>	<b>3673.86</b>	<b>8034.26</b>
<b>Q</b> <b>(O-(G+H))</b>	<b>Fiscal Deficit(FD)</b>	<b>3821.88</b>	<b>6100.21</b>	<b>6346.22</b>	<b>7871.61</b>	<b>7730.45</b>	<b>12814.77</b>
<b>R</b>	<b>Public Debt Outstanding</b>	<b>35341</b>	<b>39552</b>	<b>44823</b>	<b>49673</b>	<b>54887</b>	<b>61793</b>
<b>S</b>	<b>Debt Outstanding</b>	<b>49875</b>	<b>55410</b>	<b>63270</b>	<b>70969</b>	<b>78673</b>	<b>89418</b>

## OVERVIEW OF BUDGET DOCUMENTS FROM 1982-83

		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Rs.in Crore							
<b>A</b>	<b>State Own Tax revenue</b>	<b>30076.61</b>	<b>31995.02</b>	<b>35232.50</b>	<b>38995.15</b>	<b>42176.38</b>	<b>46459.61</b>
(i)	Land Revenue	121.58	88.78	139.03	182.28	124.15	162.16
(ii)	Stamps & Registration	2938.37	2593.29	2659.02	2877.73	3006.59	3452.56
(iii)	Other Taxes on Property other than Agricultural land	67.58	76.14	113.46	130.56	159.19	186.79
(iv)	State Excise	2313.95	1941.72	1777.42	1964.15	2019.30	2240.42
(v)	Taxes on Vehicles	1924.62	2161.09	2364.95	2814.30	3107.23	3662.85
(vi)	Sales Tax and VAT	22511.09	24885.25	27908.33	30736.78	33453.49	24577.81
(vii)	State Goods & Services Tax						12007.69
(viii)	Taxes on Agricultural Income	18.92	21.55	8.60	2.01	2.37	2.85
(ix)	Taxes and Duties on Electricity	24.71	42.25	48.71	57.66	63.30	66.87
(x)	Taxes on Goods & Passengers				0.01	0.01	
(xi)	Other Taxes and Duties	155.80	184.95	212.98	229.66	240.75	99.58
<b>B</b>	<b>State Non Tax Revenue</b>	<b>4198.52</b>	<b>5575.03</b>	<b>7283.69</b>	<b>8425.49</b>	<b>9699.98</b>	<b>11199.61</b>
<b>C(A+B)</b>	<b>State Own Revenue</b>	<b>34275.13</b>	<b>37570.05</b>	<b>42516.19</b>	<b>47420.64</b>	<b>51876.36</b>	<b>57659.22</b>
<b>D</b>	<b>Share of Central Tax</b>	<b>6840.65</b>	<b>7468.68</b>	<b>7926.29</b>	<b>12690.67</b>	<b>15225.02</b>	<b>16833.08</b>
<b>E</b>	<b>Grant in Aid from GoI</b>	<b>3021.53</b>	<b>4138.21</b>	<b>7507.99</b>	<b>8921.35</b>	<b>8510.35</b>	<b>8527.84</b>
<b>F(D+E)</b>	<b>Central Govt Transfers</b>	<b>9862.18</b>	<b>11606.89</b>	<b>15434.28</b>	<b>21612.02</b>	<b>23735.37</b>	<b>25360.92</b>
<b>G(C+F)</b>	<b>Revenue Receipts</b>	<b>44137.31</b>	<b>49176.94</b>	<b>57950.47</b>	<b>69032.66</b>	<b>75611.72</b>	<b>83020.14</b>
<b>H</b>	<b>Non Debt Capital Receipts</b>	<b>88.42</b>	<b>122.94</b>	<b>151.92</b>	<b>180.71</b>	<b>322.48</b>	<b>380.25</b>
(i)	Recoveries of Loans	73.61	103.75	123.74	152.63	292.24	350.97
(ii)	Other receipts	14.81	19.19	28.18	28.08	30.24	29.28
<b>I</b>	<b>Borrowings and Other Liabilities</b>	<b>15002.45</b>	<b>16944.13</b>	<b>18641.73</b>	<b>17818.39</b>	<b>26448.35</b>	<b>26837.41</b>
(i)	Public Debt Net	10457.10	11216.37	12666.40	13598.01	16151.89	17101.67
(ii)	Public Account Net	5139.94	5710.54	5900.83	4186.58	10288.15	9739.36
(iii)	Draw down of Cash Balance	-594.59	17.22	74.50	33.80	8.32	-3.62
<b>J(G+H+I)</b>	<b>Total Receipts</b>	<b>59228.18</b>	<b>66244.01</b>	<b>76744.12</b>	<b>87031.76</b>	<b>102382.55</b>	<b>110237.81</b>
<b>K</b>	<b>Revenue Expenditure</b>	<b>53488.75</b>	<b>60485.50</b>	<b>71746.44</b>	<b>78689.47</b>	<b>91096.31</b>	<b>99948.35</b>
(i)	Salaries	17257.41	19279.78	21343.66	23450.10	27953.87	31802.10
(ii)	Wages	247.55	274.17	277.20	307.00	419.49	442.89
(iii)	Pension	8866.88	9971.28	11252.67	13062.86	15277.03	19938.41
(iv)	Interest Payment	7204.81	8265.39	9769.59	11110.62	12116.50	15119.93
(v)	Subsidies	1265.19	1251.79	1247.52	1343.09	1730.67	1583.79
<b>L</b>	<b>Expenditure on Capital Outlay</b>	<b>4603.29</b>	<b>4294.34</b>	<b>4254.59</b>	<b>7500.04</b>	<b>10125.95</b>	<b>8748.87</b>
<b>M</b>	<b>Expenditure on Loans and Advances</b>	<b>1136.14</b>	<b>1464.17</b>	<b>743.09</b>	<b>842.25</b>	<b>1160.30</b>	<b>1540.59</b>
<b>N(L+M)</b>	<b>Capital Expenditure</b>	<b>5739.43</b>	<b>5758.51</b>	<b>4997.68</b>	<b>8342.29</b>	<b>11286.25</b>	<b>10289.46</b>
	Salaries	56.29	61.20	67.25	74.75	90.88	103.82
	wages	0.84	0.93	0.98	1.08	1.38	0.26
<b>O(K+N)</b>	<b>Total Expenditure</b>	<b>59228.18</b>	<b>66244.01</b>	<b>76744.12</b>	<b>87031.76</b>	<b>102382.56</b>	<b>110237.81</b>
<b>P(K-G)</b>	<b>Revenue Deficit(RD)</b>	<b>9351.44</b>	<b>11308.56</b>	<b>13795.97</b>	<b>9656.81</b>	<b>15484.59</b>	<b>16928.21</b>
<b>Q</b> <b>(O-(G+H))</b>	<b>Fiscal Deficit(FD)</b>	<b>15002.45</b>	<b>16944.13</b>	<b>18641.73</b>	<b>17818.39</b>	<b>26448.36</b>	<b>26837.42</b>
<b>R</b>	<b>Public Debt Outstanding</b>	<b>72250</b>	<b>83466</b>	<b>96133</b>	<b>109731</b>	<b>125883</b>	<b>142985</b>
<b>S</b>	<b>Debt Outstanding</b>	<b>103561</b>	<b>119009</b>	<b>135440</b>	<b>157370</b>	<b>186454</b>	<b>210762</b>

## OVERVIEW OF BUDGET DOCUMENTS FROM 1982-83

		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
		Rs.in Crore						
<b>A</b>	<b>State Own Tax revenue</b>	<b>50644.10</b>	<b>50323.14</b>	<b>47660.84</b>	<b>58340.52</b>	<b>71968.16</b>	<b>74329.01</b>	<b>76642.19</b>
(i)	Land Revenue	202.78	332.42	493.35	470.84	718.90	711.71	608.73
(ii)	Stamps & Registration	3693.17	3615.01	3489.59	4857.33	6216.71	5694.88	6127.56
(iii)	Other Taxes on Property other than Agricultural land	177.04	194.63	138.29	159.33	240.08	236.09	216.67
(iv)	State Excise	2521.40	2255.28	2329.22	2032.23	2875.95	2944.02	2871.63
(v)	Taxes on Vehicles	3708.61	3721.14	3386.28	4037.10	5386.81	6340.46	6634.98
(vi)	Sales Tax and VAT	19225.75	19649.64	17689.17	22487.43	26875.78	27690.43	27693.86
(vii)	State Goods & Services Tax	21014.71	20446.95	20028.31	24169.81	29513.28	30563.6	32314.7
(viii)	Taxes on Agricultural Income	0.70	0.84	0.50	0.50	0.39	0.21	-3.87
(ix)	Taxes and Duties on Electricity	62.38	67.92	57.34	69.92	72.35	85.49	95.16
(x)	Taxes on Goods & Passengers							
(xi)	Other Taxes and Duties	37.57	39.31	48.80	56.04	67.89	62.13	82.77
<b>B</b>	<b>State Non Tax Revenue</b>	<b>11783.24</b>	<b>12265.22</b>	<b>7327.31</b>	<b>10462.51</b>	<b>15117.96</b>	<b>16345.96</b>	<b>16486.62</b>
<b>C(A+B)</b>	<b>State Own Revenue</b>	<b>62427.34</b>	<b>62588.36</b>	<b>54988.15</b>	<b>68803.03</b>	<b>87086.12</b>	<b>90674.97</b>	<b>93128.81</b>
<b>D</b>	<b>Share of Central Tax</b>	<b>19038.17</b>	<b>16401.05</b>	<b>11560.4</b>	<b>17820.09</b>	<b>18260.68</b>	<b>21742.92</b>	<b>24772.38</b>
<b>E</b>	<b>Grant in Aid from Gol</b>	<b>11388.96</b>	<b>11235.26</b>	<b>31068.28</b>	<b>30017.12</b>	<b>27377.86</b>	<b>12068.26</b>	<b>6959.87</b>
<b>F(D+E)</b>	<b>Central Govt Transfers</b>	<b>30427.13</b>	<b>27636.31</b>	<b>42628.68</b>	<b>47837.21</b>	<b>45638.54</b>	<b>33811.18</b>	<b>31732.25</b>
<b>G(C+F)</b>	<b>Revenue Receipts</b>	<b>92854.47</b>	<b>90224.67</b>	<b>97616.83</b>	<b>116640.24</b>	<b>132724.66</b>	<b>124486.15</b>	<b>124861.07</b>
<b>H</b>	<b>Non Debt Capital Receipts</b>	<b>257.04</b>	<b>322.80</b>	<b>297.97</b>	<b>539.51</b>	<b>459.23</b>	<b>762.31</b>	<b>698.36</b>
(i)	Recoveries of Loans	210.54	295.32	263.82	479.24	409.29	714.80	667.16
(ii)	Other receipts	46.50	27.48	34.15	60.27	49.94	47.51	31.23
<b>I</b>	<b>Borrowings and Other Liabilities</b>	<b>26958.31</b>	<b>23837.48</b>	<b>40969.69</b>	<b>46045.79</b>	<b>25554.54</b>	<b>34258.06</b>	<b>48248.14</b>
(i)	Public Debt Net	15249.92	16405.77	30807.51	29032.14	18026.42	29989.02	42025.88
(ii)	Public Account Net	11734.65	7339.55	10065.72	16926.21	8004.67	4361.71	5605.16
(iii)	Draw down of Cash Balance	-26.26	92.16	96.46	87.44	-476.54	-92.67	617.10
<b>J(G+H+I)</b>	<b>Total Receipts</b>	<b>120069.82</b>	<b>114384.95</b>	<b>138884.49</b>	<b>163225.54</b>	<b>158738.43</b>	<b>159506.52</b>	<b>173807.57</b>
<b>K</b>	<b>Revenue Expenditure</b>	<b>110316.39</b>	<b>104719.92</b>	<b>123446.33</b>	<b>146179.51</b>	<b>141950.94</b>	<b>142626.34</b>	<b>155920.79</b>
(i)	Salaries	31405.69	31676.44	27728.29	44494.16	37902.84	38541.18	39872.20
(ii)	Wages	1114.97	1265.86	1039.13	1285.79	1486.85	1556.51	1677.95
(iii)	Pension	19011.94	19064.29	18942.85	26898.69	26090.04	25644.24	27875.21
(iv)	Interest Payment	16747.92	19214.71	20975.36	23302.82	25176.36	26986.23	29138.23
(v)	Subsidies	1651.58	1378.33	6300.41	3892.87	1542.50	1446.77	1490.42
<b>L</b>	<b>Expenditure on Capital Outlay</b>	<b>7430.54</b>	<b>8454.80</b>	<b>12889.65</b>	<b>14191.73</b>	<b>13996.56</b>	<b>13584.45</b>	<b>15082.41</b>
<b>M</b>	<b>Expenditure on Loans and Advances</b>	<b>2322.89</b>	<b>1210.22</b>	<b>2548.51</b>	<b>2854.29</b>	<b>2790.93</b>	<b>3295.72</b>	<b>2804.36</b>
<b>N(L+M)</b>	<b>Capital Expenditure</b>	<b>9753.43</b>	<b>9665.02</b>	<b>15438.16</b>	<b>17046.02</b>	<b>16787.49</b>	<b>16880.17</b>	<b>17886.78</b>
	Salaries	104.68	98.43	82.57	131.12	110.70	31.66	31.61
	wages	72.47	2.82	2.43	3.18	2.98	1.82	5.87
<b>O(K+N)</b>	<b>Total Expenditure</b>	<b>120069.82</b>	<b>114384.94</b>	<b>138884.49</b>	<b>163225.53</b>	<b>158738.43</b>	<b>159506.51</b>	<b>173807.57</b>
<b>P(K-G)</b>	<b>Revenue Deficit(RD)</b>	<b>17461.92</b>	<b>14495.25</b>	<b>20063.5</b>	<b>20799.96</b>	<b>9226.28</b>	<b>18140.19</b>	<b>31059.72</b>
<b>Q (O-(G+H))</b>	<b>Fiscal Deficit(FD)</b>	<b>26958.31</b>	<b>23837.47</b>	<b>35203.69</b>	<b>37306.47</b>	<b>25554.54</b>	<b>34258.05</b>	<b>48248.14</b>
<b>R</b>	<b>Public Debt Outstanding</b>	<b>158234</b>	<b>174640</b>	<b>199682</b>	<b>219975</b>	<b>238001</b>	<b>267790</b>	<b>310016</b>
<b>S</b>	<b>Debt Outstanding</b>	<b>235631</b>	<b>260311</b>	<b>296901</b>	<b>335641</b>	<b>362192</b>	<b>391934</b>	<b>435314</b>

Loan received from Gol 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 such as Revenue Deficit, Fiscal Deficit, Public Debt and Debt Outstanding etc., since the repayment obligation of this loan will not be met from the resource of the State.

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