



**GOVERNMENT OF KERALA**

# **REVISED BUDGET**

**2016 - 2017**

**AT A GLANCE**

**FINANCE DEPARTMENT**

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**Table 1**  
**BUDGET AT A GLANCE**

( ₹ crore )

Items	2013-14 Accounts	2014-15 Accounts	2015-16 B. E.	2015-16 R. E.	2016-17 R.B. E.
1	2	3	4	5	6
<b>A. Revenue Receipts</b>	<b>49176.94</b>	<b>57950.47</b>	<b>77427.20</b>	<b>71019.72</b>	<b>84616.85</b>
1. State Tax Revenue	31995.02	35232.50	45428.03	39881.65	47613.61
2. State Non-Tax Revenue	5575.03	7283.69	8931.12	8911.02	11359.52
3. Central Govt. Transfers	<b>11606.89</b>	<b>15434.28</b>	<b>23068.05</b>	<b>22227.05</b>	<b>25643.72</b>
i) Share of Central Taxes	7468.68	7926.29	13121.77	13121.77	14282.00
ii) Grant-in- Aid	4138.21	7507.99	9946.28	9105.28	11361.72
<b>B. Capital Receipts</b>	<b>17049.86</b>	<b>18719.15</b>	<b>17914.87</b>	<b>17840.33</b>	<b>22668.36</b>
1. Recoveries of Loans	103.75	123.74	172.30	194.83	207.80
2. Other Receipts	19.19	28.18	26.02	30.06	32.06
3. Borrowings and Other Liabilities	16926.92	18567.23	17716.55	17615.43	22428.51
a. Public Debt (Net)	11216.37	12666.40	16509.49	14874.49	17926.14
b. Public Account (Net)	5710.54	5900.83	1207.06	2740.95	4502.37
<b>C.Total Receipts (A+B)</b>	<b>66226.79</b>	<b>76669.62</b>	<b>95342.07</b>	<b>88860.05</b>	<b>107285.21</b>
<b>D. Non Plan Expenditure</b>	<b>55135.20</b>	<b>62337.41</b>	<b>73754.45</b>	<b>71093.78</b>	<b>84411.40</b>
1. On Revenue Account	53411.84	61463.85	70449.80	69569.71	82256.74
a. Of which Interest Payments	8265.38	9769.59	10952.10	10861.24	12629.95
2. On Capital Account	796.72	374.05	2900.74	1098.60	1744.89
3. On Loan Disbursements	926.64	499.51	403.91	425.47	409.77
<b>E.Plan Expenditure (including CSS)</b>	<b>11108.81</b>	<b>14406.71</b>	<b>21570.32</b>	<b>17865.90</b>	<b>23585.20</b>
1. On Revenue Account	7073.66	10282.59	14809.32	12264.49	15426.36
2. On Capital Account	3497.62	3880.54	6319.42	5107.60	7828.03
3. On Loan Disbursements	537.53	243.58	441.58	493.80	330.81
<b>F.Total Expenditure (D+E)</b>	<b>66244.00</b>	<b>76744.12</b>	<b>95324.77</b>	<b>88959.68</b>	<b>107996.60</b>
1. Revenue Expenditure	60485.50	71746.43	85259.12	81834.21	97683.10
2. Capital Expenditure	4294.33	4254.59	9220.16	6206.21	9572.92
3. On Loan Disbursements	1464.17	743.09	845.49	919.27	740.58
<b>G. Revenue surplus/deficit (A-F(1))</b>	<b>-11308.55</b>	<b>-13795.96</b>	<b>-7831.92</b>	<b>-10814.49</b>	<b>-13066.25</b>
<b>H. Fiscal Deficit (A+B(1)+B(2))-F</b>	<b>-16944.12</b>	<b>-18641.73</b>	<b>-17699.25</b>	<b>-17715.07</b>	<b>-23139.89</b>
<b>I. Primary Deficit (H-D(1a))</b>	<b>-8678.74</b>	<b>-8872.14</b>	<b>-6747.15</b>	<b>-6853.82</b>	<b>-10509.94</b>

**CONSOLIDATED STATEMENT OF RECEIPTS AND EXPENDITURE**

( ₹ Crore )

SI No	RECEIPTS & EXPENDITURE	2013-14	2014-15	2015-16	2015-16	2016-17
		Actual	Actual	B. E.	R. E.	R.B. E.
1	2	3	4	5	6	7
<b>1</b>	<b>REVENUE RECEIPTS (1.1 to 1.6)</b>	<b>49176.94</b>	<b>57950.47</b>	<b>77427.20</b>	<b>71019.72</b>	<b>84616.85</b>
1.1	State's Own Tax Revenue	31995.02	35232.50	45428.03	39881.65	47613.61
1.2	Share in Central Taxes & Duties	7468.68	7926.29	13121.77	13121.77	14282.00
1.3	State's Own Non-Tax Revenue	5575.03	7283.69	8931.12	8911.02	11359.52
	of which Lotteries (Gross Receipts)	3795.70	5444.88	6366.70	6398.00	8490.00
1.4	Plan Grants	2458.80	5523.89	4382.86	3541.86	6526.67
	l) State Plan Schemes (Central Asst.)	1154.22	1554.87	53.65	53.65	54.00
	ii) Grants for CSS/CPS	1304.58	3969.02	4329.21	3488.21	6472.67
	iii) Grants for Spl: Plan Schemes	0.00	0.00	0.00	0.00	0.00
1.5	Grants from Finance Commission	1568.06	1574.27	5563.42	5563.42	4835.05
	l) Non-Plan	1344.92	1078.80	5563.42	5563.42	4835.05
	ii) Plan	223.14	495.47	0.00	0.00	0.00
1.6	Non-Plan Grants other than FC	111.34	409.83	0.00	0.00	0.00
<b>2</b>	<b>REVENUE EXPENDITURE (2.1 + 2.2)</b>	<b>60485.50</b>	<b>71746.43</b>	<b>85259.12</b>	<b>81834.21</b>	<b>97683.10</b>
2.1	Plan Revenue Expenditure	7073.66	10282.59	14809.32	12264.49	15426.36
	of which					
	2.1.1 Outlay on CSS/CPS	1368.06	4007.62	7063.89	5459.12	6025.89
	2.1.2 Support to State PSUs	235.33	258.09	407.31	359.63	295.54
	2.1.3 Lotteries (Gross Expenditure)	0.00	0.00	0.00	0.00	0.00
2.2	Non-Plan Revenue Expenditure	53411.84	61463.85	70449.80	69569.71	82256.74
	of which					
	2.2.1 Interest Payments	8265.38	9769.59	10952.10	10861.24	12629.95
	2.2.2 Support to State PSUs	481.59	407.68	554.99	634.52	599.84
	2.2.3 Lotteries (Gross Expenditure)	3202.66	4485.22	4014.08	4613.55	5041.38
<b>3</b>	<b>CAPITAL RECEIPTS (3.1 TO 3.16)</b>	<b>20227.28</b>	<b>24629.31</b>	<b>32892.85</b>	<b>28815.11</b>	<b>36643.15</b>
3.1	SLR based Market Borrowings (Gross)	12800.00	13200.00	17632.26	16599.85	18985.64
3.2	Negotiated Loans (Gross)	585.10	773.52	748.01	748.00	1160.00
3.3	Loans for State Plan Schemes (Central Assistance.)	392.02	752.47	1480.78	875.00	1628.86
3.4	Small Savings - NSSF (Gross)	565.14	1132.10	600.00	600.00	600.00
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	1.22	1.22	1.22
3.7	W&M advance from RBI (Gross)	118.93	2651.07	11025.00	7025.00	9525.00
3.8	W&M advances from Centre	0.00	0.00	0.00	0.00	0.00
3.9	Recovery of Loans & Advances	103.75	123.74	172.30	194.83	207.80
3.10	Dis-investment	0.00	0.00	0.00	0.00	0.00
3.11	Contingency Fund (net)	-67.39	67.39	0.00	0.00	0.00
3.12	Appropriation to Contingency Fund (Net)	0.00	0.00	0.00	0.00	0.00
3.13	Inter-State Settlement (Net)	0.00	0.00	0.00	0.00	0.00
3.14	Non-Plan Loans	0.00	0.00	0.20	0.20	0.20
3.15	Other Capital Receipts into Consolidated Fund	19.19	28.18	26.02	30.06	32.06
3.16	Public Account (Net)	5710.54	5900.83	1207.06	2740.95	4502.37
	of which					
	Provident Fund (Net)	1927.65	2087.24	1923.93	2307.46	2290.82
	Reserve Fund (Net)	-31.51	70.29	-4.78	-14.89	8.01
	Deposits & Advances (Net)	187.43	1364.50	379.22	-1343.24	-437.33
	of which Deposits (Net)	187.33	1364.51	379.24	-1343.26	-437.36
	Suspense & Miscellaneous (Net)	1491.24	675.32	-655.85	403.74	148.70
	Withdrawal from C.B Investment Account (Net)	0.00	0.00	0.00	0.00	0.00
	Remittances (Net)	-168.48	25.95	-308.57	-47.41	-72.03
	Others (Net)	2304.23	1677.54	-126.90	1435.28	2564.20

Table 2 (Contd..)

**CONSOLIDATED STATEMENT OF RECEIPT AND EXPENDITURE**

( ₹ crore )

SI No	RECEIPTS & EXPENDITURE	2013-14	2014-15	2015-16	2015-16	2016-17
		Actual	Actual	B. E.	R. E.	R.B. E.
1	2	3	4	5	6	7
<b>4</b>	<b>CAPITAL EXPENDITURE (4.1 TO 4.6)</b>	<b>9003.32</b>	<b>10840.45</b>	<b>25043.63</b>	<b>18100.25</b>	<b>24288.28</b>
4.1	Plan Capital Outlay	3497.62	3880.54	6319.42	5107.60	7828.03
	<i>of which outlay on CSS/CPS</i>	105.39	330.06	555.93	453.06	446.78
4.2	Plan Lending	537.53	243.58	441.58	493.80	330.81
	<i>of which lending on CSS/CPS</i>	2.27	0.00	6.00	6.00	0.00
4.3	Non-Plan Capital Outlay	796.72	374.05	2900.74	1098.60	1744.89
4.4	Non-Plan Lending	926.64	499.51	403.91	425.47	409.77
4.5	Discharge of Internal Debt	2893.23	5493.14	14628.65	10625.45	13617.82
	<i>of which Market borrowings</i>	1426.53	1423.23	2114.44	2114.44	2614.08
4.6	Repayment of Loans to Centre	351.58	349.63	349.33	349.33	356.96
A.	TOTAL RECEIPTS	<b>69404.21</b>	<b>82579.80</b>	<b>110320.05</b>	<b>99834.83</b>	<b>121259.99</b>
B.	TOTAL EXPENDITURE	<b>69488.83</b>	<b>82586.88</b>	<b>110302.76</b>	<b>99934.46</b>	<b>121971.38</b>
C.	OVERALL SURPLUS(+)/DEFICIT(-)	<b>-84.62</b>	<b>-7.09</b>	<b>17.29</b>	<b>-99.63</b>	<b>-711.38</b>
D.	OPENING BALANCE	<b>86.15</b>	<b>1.53</b>	<b>-8.96</b>	<b>-5.58</b>	<b>-105.21</b>
E.	CLOSING BALANCE	<b>1.53</b>	<b>-5.58</b>	<b>8.33</b>	<b>-105.21</b>	<b>-816.59</b>
F.	REVENUE SURPLUS(+)/DEFICIT(-)	<b>-11308.55</b>	<b>-13795.96</b>	<b>-7831.92</b>	<b>-10814.49</b>	<b>-13066.25</b>
G.	GROSS FISCAL DEFICIT	<b>-16944.12</b>	<b>-18641.73</b>	<b>-17699.25</b>	<b>-17715.07</b>	<b>-23139.89</b>
H.	PRIMARY DEFICIT /SURPLUS	<b>-8678.74</b>	<b>-8872.14</b>	<b>-6747.15</b>	<b>-6853.82</b>	<b>-10509.94</b>
I.	STATE'S OWN RESOURCES	<b>13578.19</b>	<b>13279.88</b>	<b>18465.57</b>	<b>16940.60</b>	<b>22317.14</b>
i	Balance from Current Revenues (1.1+1.2+1.3+1.5+1.6 - 2.2 + Head 2048)	<b>-6916.85</b>	<b>-9532.74</b>	<b>2594.54</b>	<b>-2091.85</b>	<b>-4166.57</b>
ii	Net Contribution from State PSUs (Non-Plan support to State PSUs) and LSG's	5228.45	5504.70	6150.00	5979.53	6985.00
iii	Plan Grants under FC	223.14	495.47	0.00	0.00	0.00
iv	MCR (net) *	43.58	1301.72	-7115.30	-4696.68	-1677.18
v	State Provident Fund, Small Savigs (Net)	4231.87	3764.76	1797.04	3742.74	4855.02
vi	Small Savings - NSSF (Gross)	565.14	1132.10	600.00	600.00	600.00
vii	SLR based Borrowings (Net)	11373.47	11776.77	15517.82	14485.41	16371.56
viii	Negotiated Loans (Gross) **	501.10	551.36	685.01	685.00	1085.00
ix	Repayment of Loans	-1671.71	-1714.27	-1763.54	-1763.55	-1735.69
x	Adjustment of Opening Balance					
xi	CSS/CPS Deficit (-)/ Surplus(+)					
J.	CENTRAL ASSISTANCE	<b>1323.10</b>	<b>2307.34</b>	<b>1534.43</b>	<b>928.65</b>	<b>1682.86</b>
K.	STATE PLAN RESOURCES	<b>14901.29</b>	<b>15587.22</b>	<b>20000.00</b>	<b>17869.25</b>	<b>24000.00</b>

\* includes Non Plan Capital Outlay also

\*\* Excluding NCDC Loans

Table 2 (Contd..)

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

( ₹ crore )

SI No	RECEIPTS & EXPENDITURE	2013-14	2014-15	2015-16	2015-16	2016-17
		Actual	Actual	B. E.	R. E.	R.B. E.
1	2	3	4	5	6	7
<b>5</b>	<b>Total Debt Stock</b>	<b>119009.07</b>	<b>135440.25</b>	<b>153757.39</b>	<b>154057.48</b>	<b>176838.64</b>
	<i>of which</i>					
	(i) Central Loans	6662.21	7065.05	8586.58	7592.14	8865.46
	(ii) Internal Debt	76804.35	89067.91	105111.33	103415.31	120068.13
	(iii) Small Savings	14700.65	15899.66	14497.65	16838.16	18906.66
	(iv) Provident Fund	17290.31	19377.55	21053.83	21685.01	23975.83
	(v) Others (Trust endowment, Insurance Pension Fund)	3551.55	4030.08	4508.00	4526.86	5022.56
<b>6</b>	<b>Gross State Domestic Product (GSDP) #</b>	<b>462916</b>	<b>519895</b>	<b>570523</b>	<b>585467</b>	<b>659308</b>
<b>7</b>	<b>Fiscal Indicators</b>					
i	Expenditure on Salaries	19340.98	21410.92	26667.09	23235.56	27742.01
ii	Expenditure on Pensions	9971.27	11252.67	13171.93	13126.12	15503.43
iii	Interest payments	8265.38	9769.59	10952.10	10861.24	12629.95
iv	Salaries and Pensions as % of States' Own Revenue(SOR)	78.02%	76.83%	73.29%	74.52%	73.33%
v	Salaries and Pensions as % of TRR	59.61%	56.36%	51.45%	51.20%	51.11%
vi	Salaries, Pensions & Interest as % of TRE	62.13%	59.14%	59.57%	57.71%	57.20%
vii	Salaries, Pensions & Interest as % of TRR	76.41%	73.22%	65.60%	66.49%	66.03%
viii	Interest Payments as % of TRE	13.67%	13.62%	12.85%	13.27%	12.93%
ix	Interest Payments as % of TRR	16.81%	16.86%	14.15%	15.29%	14.93%
x	Capital Expenditure as % of GSDP	1.24%	0.96%	1.76%	1.22%	1.56%
xi	Revenue Deficit as % of GSDP	2.44%	2.65%	1.37%	1.85%	1.98%
xii	Fiscal Deficit as % of GSDP	3.66%	3.59%	3.10%	3.02%	3.51%
xiii	Primary Deficit as % of GSDP	1.87%	1.71%	1.18%	1.17%	1.59%
xiv	Total Debt as % of GSDP	26.71%	26.05%	26.95%	26.31%	26.82%
xv	Revenue Deficit as % of Revenue Receipt	23.00%	23.81%	10.12%	15.23%	15.44%

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

**Table 3**  
**IMPORTANT ITEMS OF RECEIPTS**

( ₹ crore )						
SI No	RECEIPTS	2013-14	2014-15	2015-16	2015-16	2016-17
		Actual	Actual	B. E.	R. E.	R.B. E.
1	2	3	4	5	6	7
	<b>TOTAL(REVENUE + CAPITAL) RECEIPTS</b>	<b>69404.22</b>	<b>82579.86</b>	<b>110320.05</b>	<b>99834.83</b>	<b>121260.00</b>
1	Share of Central Taxes	7468.68	7926.29	13121.77	13121.77	14282.00
2	Non-plan grants from Central Govt	1456.26	1488.63	5563.42	5563.42	4835.05
3	Devolution under CSS/CPS	1304.58	3969.02	4329.21	3488.21	6472.67
4	Formula based Central Assistance (Block loans)	392.02	752.47	1480.78	875.00	1628.86
5	Other ACA (non-formula based)	0.00	0.00	0.00	0.00	0.00
6	Share of loans against small savings	565.14	1132.10	600.00	600.00	600.00
7	SLR (based) Market Borrowings	12800.00	13200.00	17632.26	16599.85	18985.64
8	Negotiated Loans (Entering Consolidated Fund)	585.10	773.52	748.01	748.00	1160.00
9	Bonds Entering Public Account	0.00	0.00	0.00	0.00	0.00
10	Sales Tax and VAT	24885.25	27908.33	34712.28	31193.19	37452.98
11	Excise	1941.72	1777.42	2600.66	2086.29	2397.36
12	Motor Vehicles & Passenger Tax	2161.09	2364.95	3087.35	2837.35	3406.49
13	Stamps & Registration	2593.29	2659.02	4311.33	3039.53	3469.41
14	Luxury & Entertainment Tax	184.94	212.97	249.06	244.86	281.32
15	State's Non-Tax Revenue	5575.03	7283.69	8931.12	8911.02	11359.52
16	Others	7491.12	11131.44	12952.80	10526.34	14928.70

**Table 4**  
**IMPORTANT ITEMS OF EXPENDITURE**

( ₹ crore )						
SI No.	EXPENDITURE	2013-14	2014-15	2015-16	2015-16	2016-17
		Actual	Actual	B. E.	R. E.	R.B. E.
1	2	3	4	5	6	7
	<b>TOTAL (REVENUE+ CAPITAL) EXPENDITURE</b>	<b>69488.82</b>	<b>82586.88</b>	<b>110302.76</b>	<b>99934.46</b>	<b>121971.38</b>
1	Salaries	19340.98	21410.92	26667.09	23235.56	27742.01
	<i>of which</i>					
	Government ( including Teachers in Govt. Institutions)	13257.11	14796.55	18653.15	16476.23	19563.17
	Teachers (Private Aided Institutions - teaching grant)	6083.87	6614.37	8013.94	6759.33	8178.84
2	Wages	275.10	278.18	280.05	289.56	361.44
3	Office Expenses	193.69	181.48	225.33	226.50	229.68
4	Travel Allowances	96.48	118.33	111.56	113.53	130.29
5	Rent	37.40	32.17	32.19	37.73	37.79
6	Motor Vehicles	24.16	24.90	18.44	21.28	20.24
7	Petroleum, Oil & Lubricant	62.40	77.60	70.8	70.92	75.12
8	Maintenance	52.89	31.00	59.85	63.47	62.81
9	Materials & Supplies	107.19	112.58	128.24	123.06	143.95
10	Machinery & Equipment	57.25	65.12	87.20	73.76	95.31
11	Minor Works	47.75	57.28	71.15	74.19	112.60
12	Major works	1014.99	1017.72	533.20	1558.71	679.45
13	Investment	0.00	0.00	0.00	0.00	0.00
14	Loans (Lending as well as repayment)*	4708.99	6585.86	15823.46	11894.05	14715.37
15	Interest	8265.38	9769.59	10952.10	10861.24	12629.95
16	Pensions	9971.27	11252.67	13171.93	13126.12	15503.43
17	Others	25232.90	31571.50	42070.16	38164.77	49431.94

\* including public debt repayment

**Table 5**  
**TREND IN OVERALL POSITION OF THE STATE BUDGETS**  
**(Revenue Account)**

Item	Accounts								R. E.	R.B. E.
	2000-01	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
1	2	3	4	5	6	7	8	9	10	11
Revenue Receipts	8731	24512	26109	30991	38010	44137	49177	57950	71020	84617
Revenue Expenditure	11878	28224	31132	34665	46045	53489	60485	71746	81834	97683
Surplus (+)/Deficit (-)	-3147	-3712	-5023	-3674	-8035	-9351	-11308	-13796	-10814	-13066

*Amount rounded to Crore*



**Table 6**  
**THE STATE BUDGET 2016-17 -REVENUE ACCOUNT**  
**Revised Budget Estimates 2016-17**

	<b>Revenue Receipts</b>	<b>₹ crore</b>	<b>%</b>		<b>Revenue Expenditure</b>	<b>₹ crore</b>	<b>%</b>
<b>1</b>	<b>Taxes and Duties</b>	<b>61895.61</b>	<b>63.36</b>	<b>1</b>	<b>Development Expenditure</b>	<b>53015.17</b>	<b>54.27</b>
a)	Share of Central Taxes	14282.00	14.62	a)	Social & Development Services	41961.34	42.96
b)	State Taxes and Duties	47613.61	48.74	b)	Others*	11053.82	11.32
<b>2</b>	<b>Non Tax Revenue</b>	<b>22721.24</b>	<b>23.26</b>	<b>2</b>	<b>Debt Services</b>	<b>12629.95</b>	<b>12.93</b>
a)	Interest Receipts	164.94	0.17	<b>3</b>	<b>Administrative Services</b>	<b>13427.00</b>	<b>13.75</b>
b)	Other Non-tax Revenue	22556.30	23.09	<b>4</b>	<b>State Tax collection charges</b>	<b>1601.30</b>	<b>1.64</b>
				<b>5</b>	<b>Other Expenditure</b>	<b>17009.67</b>	<b>17.41</b>
	<b>Total</b>	<b>84616.85</b>	<b>86.62</b>		<b>Total</b>	<b>97683.10</b>	<b>100.00</b>
	<b>Deficit</b>	<b>13066.25</b>	<b>13.38</b>		<b>Surplus</b>	<b>0</b>	<b>0.00</b>
	<b>Grand Total</b>	<b>97683.10</b>	<b>100.00</b>		<b>Grand Total</b>	<b>97683.10</b>	<b>100.00</b>

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

### REVENUE AND EXPENDITURE OF THE STATE FOR 2016-17 (Revised Budget Estimates)

#### **REVENUE**

During the financial year 2016-17 the revenue of the State is estimated at Rs 84616.85 crore, out of which Rs 14282 crore is the Share of Central Taxes, Rs 11361.72 crore is grant from the Centre, Rs 47613.61 crore is receipts from State Taxes and Duties and Rs 11359.52 crore is States' own Non Tax Revenue.

#### **EXPENDITURE**

Out of the total estimated expenditure of Rs 97683.10 crore during 2016-17, Rs 53015.17 crore is for Developmental purposes, Rs 12629.95 crore is for servicing the debt of the State, Rs13427 crore is for Administrative Services and Rs 1601.3 crore for collection of Taxes and Duties.

### TREND IN REVENUE RECEIPTS 2000-01 & 2009-10 to 2016-17

The total estimated Revenue Receipts of ₹ 84616.85 crore in 2016-17 ( R.B.E ) is higher by ₹ 13597.12 crore in comparison with 2015-16 (RE) and ₹ 75885.99 crore more than the corresponding figure in 2000-01.

Out of the total estimated Revenue receipts, ₹61895.61 crore is the Share of Taxes and Duties and ₹22721.24 crore is Share of Non-Tax Revenue .Receipts from taxes and duties during 2016-17 form 73.15 % and Non-Tax Revenue 26.85 % of the total revenue. The corresponding figures for the year 2015-16 (RE) are 74.63 % and 25.37% .The tax has increased by 830.16 % and Non-Tax Revenue by 1782.01% from the year 2000-01.

Table 7  
TREND IN REVENUE RECEIPTS 2000-01 & 2009-10 to 2016-17

Item	Accounts							R. E.	R. B. E.
	2000-01	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
1	2	3	4	5	6	7	8	9	10
<b>I. Taxes and Duties</b>	<b>7455.87</b>	<b>22023.80</b>	<b>26863.54</b>	<b>31708.96</b>	<b>36917.26</b>	<b>39463.70</b>	<b>43158.79</b>	<b>53003.42</b>	<b>61895.61</b>
Percentage to total	85.40	84.35	86.68	83.42	83.64	80.25	74.48	74.63	73.15
Index	100	295	360	425	495	529	579	711	830
(I)Share of Central Taxes	1585.61	4398.78	5141.85	5990.36	6840.65	7468.68	7926.29	13121.77	14282.00
Percentage to total	18.16	16.85	16.59	15.76	15.50	15.19	13.68	18.48	16.88
(ii)State Taxes and Duties	5870.26	17625.02	21721.69	25718.60	30076.61	31995.02	35232.50	39881.65	47613.61
Percentage to total	67.24	67.50	70.09	67.66	68.14	65.06	60.80	56.16	56.27
<b>II. Non-tax Revenue</b>	<b>1274.99</b>	<b>4085.60</b>	<b>4127.41</b>	<b>6301.40</b>	<b>7220.04</b>	<b>9713.24</b>	<b>14791.68</b>	<b>18016.30</b>	<b>22721.24</b>
Percentage to total	14.60	15.65	13.32	16.58	16.36	19.75	25.52	25.37	26.85
Index	100	320	324	494	566	762	1160	1413	1782
(I)Interest Receipts	36.81	152.50	171.47	136.49	172.41	149.46	102.15	149.68	164.94
Percentage to total	0.42	0.58	0.55	0.36	0.39	0.30	0.18	0.21	0.19
(ii)Other non-tax Revenue	1238.18	3933.10	3955.94	6164.91	7047.63	9563.78	14689.53	17866.63	22556.30
Percentage to total	14.18	15.06	12.76	16.22	15.97	19.45	25.35	25.16	26.66
<b>III. Total Revenue</b>	<b>8730.86</b>	<b>26109.40</b>	<b>30990.95</b>	<b>38010.36</b>	<b>44137.30</b>	<b>49176.94</b>	<b>57950.47</b>	<b>71019.72</b>	<b>84616.85</b>
Index	100	299	355	435	506	563	664	813	969

**TABLE - 8**  
**STATE'S SHARE OF CENTRAL TAXES**

Item	₹ crore				Percentage
	2013-14	2014-15	2015-16	2016-17	
	Accounts	Accounts	R. E.	R.B. E.	
1	2	3	4	5	6
1. Corporation Tax	2511.79	2767.88	4354.92	4488.58	<b>31.43%</b>
2. Tax on Income other than Corporation Tax	1653.94	1976.54	3215.18	3478.52	<b>24.36%</b>
3. Other Taxes on Income and Expenditure	0.00	0.07	0.00	0.00	<b>0%</b>
4. Taxes on Wealth	6.89	7.47	-0.13	-0.14	<b>0.00%</b>
5. Customs	1218.58	1281.91	2021.37	2236.52	<b>15.66%</b>
6. Union Excise Duties	860.66	723.84	1314.63	1786.93	<b>12.51%</b>
7. Service Tax	1216.8201	1168.58	2215.80	2291.59	<b>16.05%</b>
8. Other Taxes and Duties on Commodities and Services	0.00	0.00	0.00	0.00	<b>0%</b>
<b>Total</b>	<b>7468.68</b>	<b>7926.29</b>	<b>13121.77</b>	<b>14282.00</b>	<b>100%</b>

## STATE TAXES AND DUTIES 2016-17 (REVISED BUDGET ESTIMATE)

During the financial year 2016-17 the total receipts from State Taxes and Duties are estimated at ₹ 47613.61 crore. Of this, revenue from Sales Tax and VAT form 78.66%, from Stamps and Registration is 7.29% and State Excise duty 5.04%.

**Table 9**

### STATE TAXES AND DUTIES 2016-17

Item	₹ crore	%
1	2	3
<b>A. Taxes on income and expenditure</b>	<b>10.94</b>	<b>0.02%</b>
(1) Taxes on Agricultural income	10.94	0.02%
<b>B. Taxes on property and capital transactions</b>	<b>3839.48</b>	<b>8.06%</b>
(1) Land Revenue	206.34	0.43%
(2) Stamps and Registration	3469.41	7.29%
(3) Other taxes on property other than agricultural land	163.73	0.34%
<b>C. Taxes on Commodities and Services</b>	<b>43763.19</b>	<b>91.91%</b>
(1) State Excise	2397.36	5.04%
(2) Sales Tax and VAT	37452.98	78.66%
(3) Taxes on vehicles	3406.49	7.15%
(4) Taxes on goods and passengers	0.00	0%
(5) Taxes and duties on electricity	225.04	0.47%
(6) Other Taxes and Duties	281.32	0.59%
<b>D.Total (A+B+C)</b>	<b>47613.61</b>	<b>100%</b>

### EXPENDITURE MET FROM REVENUE 2016-17 (REVISED BUDGET ESTIMATE)

Estimate of Expenditure under the Revenue Account for 2016-17 comes to ₹ 97683.1 crore which is ₹ 15848.89 crore, ie.19.37 % higher than the Revised Estimate of the expenditure incurred under the Revenue Account during the year 2015-16 . During 2016-17, the share of development expenditure comes to ₹ 53015.17 crore ie.54.27%, which is higher than 2015-16 (R.E.) by ₹ 8614.04 crore, ie.19.4 % higher. Non-development expenditure is ₹ 44667.92 crore, ie.45.73%, which is higher than 2015-16 ( R. E.) by ₹ 7234.84 crore, ie. 19.33% higher.

**Table 10**  
**TREND IN REVENUE EXPENDITURE**

Item	Accounts								R. E.	R.B. E.
	2000-01	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
1	2	4	5	6	7	8	9	9	10	11
1. Development Expenditure	6396.50	15150.33	16908.60	18918.58	25069.84	29889.04	32921.10	39182.19	44401.13	53015.17
Percentage to total	53.85	53.68	54.31	54.58	54.45	55.88	52.16	54.61	54.26	54.27
2. NonDevelopment Expenditure	5481.42	13073.53	14223.78	15746.23	20974.78	23599.70	27564.40	32564.24	37433.08	44667.92
Percentage to total	46.15	46.32	45.69	45.42	45.55	44.12	47.84	45.39	45.74	45.73
<b>3. Total</b>	<b>11877.92</b>	<b>28223.85</b>	<b>31132.38</b>	<b>34664.81</b>	<b>46044.62</b>	<b>53488.74</b>	<b>60485.50</b>	<b>71746.43</b>	<b>81834.21</b>	<b>97683.10</b>
* Index	100	238	262	292	388	450	531	604	689	822

\* Base year 2000-01

Table 11

**TRENDS IN TOTAL EXPENDITURE (REVENUE AND CAPITAL) ON DEVELOPMENT SERVICES  
(2009-10 TO 2016-17 RBE)**

( ₹ crore )

Year	Social Services				Economic Services								TOTAL	Develop ment Expendit ure of LSGIs	Grand Total
	Education	Medical, Public health & F.P	Other Social Services*	Total	Agricultur e Animal Husb: & Co- operation	Irrigation	Public Works (Roads & Bridges)	Industrie s Labour & employ ment	Transpor t & Commu nication	Forest	Others	Total	Social Services & Economic Services		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
2010-11 (Accounts)															
Capital	85.59	212.16	181.49	479.24	338.65	292.30	1408.12	364.30	246.83	14.00	220.25	2884.45	3363.69	0	3363.69
Revenue	6847.77	2353.69	2909.34	12110.80	1854.68	327.59	668.93	704.37	71.07	210.11	520.71	4357.46	16468.26	2450.32	18918.58
<b>Total</b>	<b>6933.36</b>	<b>2565.84</b>	<b>3090.83</b>	<b>12590.04</b>	<b>2193.33</b>	<b>619.90</b>	<b>2077.05</b>	<b>1068.66</b>	<b>317.90</b>	<b>224.10</b>	<b>740.96</b>	<b>7241.91</b>	<b>19831.95</b>	<b>2450.32</b>	<b>22282.27</b>
2011-12 (Accounts)															
Capital	79.52	208.47	306.89	594.88	310.82	247.19	1661.04	314.47	343.07	19.01	362.44	3258.04	3852.92	0	3852.92
Revenue	9424.74	3163.01	3636.10	16223.86	2807.77	362.17	1162.74	742.45	167.93	291.12	597.48	6131.66	22355.52	2714.32	25069.84
<b>Total</b>	<b>9504.25</b>	<b>3371.48</b>	<b>3943.00</b>	<b>16818.74</b>	<b>3118.59</b>	<b>609.36</b>	<b>2823.77</b>	<b>1056.92</b>	<b>511.01</b>	<b>310.13</b>	<b>959.91</b>	<b>9389.70</b>	<b>26208.44</b>	<b>2714.32</b>	<b>28922.76</b>
2012-13 (Accounts)															
Capital	138.21	226.65	197.03	561.89	192.11	340.60	1999.35	273.95	924.34	25.64	285.41	4041.40	4603.29	0.00	4603.29
Revenue	10532.02	3643.84	4701.62	18877.49	3442.66	482.69	1645.83	1035.65	190.92	344.48	666.20	7808.42	26685.91	3203.12	29889.03
<b>Total</b>	<b>10670.23</b>	<b>3870.49</b>	<b>4898.65</b>	<b>19439.38</b>	<b>3634.77</b>	<b>823.29</b>	<b>3645.18</b>	<b>1309.59</b>	<b>1115.26</b>	<b>370.12</b>	<b>951.60</b>	<b>11849.82</b>	<b>31289.21</b>	<b>3203.12</b>	<b>34492.33</b>
2013-14 (Accounts)															
Capital	199.28	191.82	226.03	617.12	210.62	342.39	1403.24	342.24	463.09	35.08	880.55	3677.21	4294.33	0.00	4294.33
Revenue	11709.84	4088.15	5181.89	20979.88	3514.56	451.76	1632.34	981.90	117.93	378.34	852.23	7929.05	28908.93	4012.17	32921.10
<b>Total</b>	<b>11909.12</b>	<b>4279.97</b>	<b>5407.92</b>	<b>21597.00</b>	<b>3725.18</b>	<b>794.15</b>	<b>3035.58</b>	<b>1324.14</b>	<b>581.02</b>	<b>413.42</b>	<b>1732.78</b>	<b>11606.26</b>	<b>33203.26</b>	<b>4012.17</b>	<b>37215.43</b>
2014-15 (Accounts)															
Capital	307.33	267.75	300.19	875.26	355.90	270.24	1477.26	260.22	350.55	42.52	622.63	3379.33	4254.59	0	4254.59
Revenue	12790.19	4709.63	6218.30	23718.12	3892.92	391.75	1760.61	1210.97	176.56	428.70	2336.06	10197.56	33915.68	5266.51	39182.19
<b>Total</b>	<b>13097.51</b>	<b>4977.37</b>	<b>6518.49</b>	<b>24593.38</b>	<b>4248.83</b>	<b>661.99</b>	<b>3237.88</b>	<b>1471.19</b>	<b>527.10</b>	<b>471.22</b>	<b>2958.68</b>	<b>13576.89</b>	<b>38170.27</b>	<b>5266.51</b>	<b>43436.78</b>
2015-16 R. E.															
Capital	452.25	411.91	432.67	1296.83	367.12	520.31	2200.62	336.28	532.83	62.60	889.61	4909.38	6206.21	0.00	6206.21
Revenue	13793.27	5754.55	7852.79	27400.61	4330.60	481.43	2648.39	1179.26	249.02	428.44	2425.04	11742.20	39142.81	5258.32	44401.13
<b>Total</b>	<b>14245.52</b>	<b>6166.47</b>	<b>8285.45</b>	<b>28697.44</b>	<b>4697.73</b>	<b>1001.74</b>	<b>4849.02</b>	<b>1515.54</b>	<b>781.85</b>	<b>491.04</b>	<b>3314.65</b>	<b>16651.58</b>	<b>45349.02</b>	<b>5258.32</b>	<b>50607.34</b>
2016-17 R.B. E.															
Capital	363.96	926.41	425.28	1715.64	428.87	574.89	2216.37	517.10	320.54	109.20	3690.30	7857.28	9572.92	0.00	9572.92
Revenue	16798.90	6170.88	9903.03	32872.80	5533.64	535.78	2079.35	1321.04	203.89	540.89	3911.04	14125.63	46998.43	6016.74	53015.17
<b>Total</b>	<b>17162.86</b>	<b>7097.28</b>	<b>10328.30</b>	<b>34588.45</b>	<b>5962.51</b>	<b>1110.67</b>	<b>4295.72</b>	<b>1838.14</b>	<b>524.43</b>	<b>650.09</b>	<b>7601.33</b>	<b>21982.91</b>	<b>56571.36</b>	<b>6016.74</b>	<b>62588.10</b>

## CAPITAL ACCOUNT OF THE STATE BUDGET

### DEBT HEAD RECEIPTS AND DISBURSEMENTS- (REVISED BUDGET ESTIMATE-2016-17)

During the financial year the expected receipts on account of Loans from Govt of India would be ₹ 1630.28 crore, receipts from repayment of loans comes to ₹ 207.8 crore and internal debt is ₹ 30270.64 crore

Table 12

### DEBT HEAD RECEIPTS AND DISBURSEMENTS

(REVISED BUDGET ESTIMATE-2016-17)

( ₹ crore )

SI.No	Item	Receipts	Disbursements
1	2	3	4
1	<i>Internal Debt*</i>	30270.64	13617.82
2	<i>Loans from Government of India</i>	1630.28	356.96
3	<i>Other Loans (F)</i>	207.80	740.58
4	<i>Small Savings, Provident Funds etc.</i>	40226.39	35371.37
5	<i>Others**</i>	143102.93	143455.58
<b>Total</b>		<b>215438.03</b>	<b>193542.30</b>
<b>Balance</b>			<b>21895.73</b>
<b>Grand Total</b>		<b>215438.03</b>	<b>215438.03</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

**Table 13**  
**TREND IN DEBT HEAD RECEIPTS AND DISBURSEMENTS**  
**( 2000-01 & 2008-09 to 2016-17)**

( ₹ crore )

Item	2000-01	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16 R.E.	2016-17 R. B.E.
1	2	3	4	5	6	7	8	9	10	11
Total Receipts	28733.07	83188.39	121004.33	140083.84	155343.55	187483.26	190086.64	196573.65	204821.25	215438.03
Total Disbursements	24889.13	77875.35	113950.66	133070.41	144060.54	172927.95	174587.55	178558.38	187930.25	193542.30
<b>Balance</b>	<b>3843.94</b>	<b>5313.04</b>	<b>7053.67</b>	<b>7013.42</b>	<b>11283.01</b>	<b>14555.31</b>	<b>15499.09</b>	<b>18015.27</b>	<b>16891.00</b>	<b>21895.73</b>



**Table 14**  
**OUTSTANDING LIABILITIES OF KERALA**

( ₹ crore )

Sl. N	Item	AT THE END OF MARCH													R. E.	B. E.
		2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
<b>1</b>	<b>Internal Debt</b>	7627	17421	21676	25671	29969	34019	38814	43368	48528	55397	65628	76804	89068	103416	120068
	<i>of which</i>															
	(i)Market Borrowings	4500	8229	9606	11062	12847	16481	21263	25973	30744	38239	48810	60183	71960	86446	102817
	(ii)Special securities issued to NSSF	1012	4253	7048	9698	11875	11982	11880	11740	11781	11290	11323	11281	11806	11795	11764
	(iii)Loans from banks and FI's	634	4939	5022	4911	5247	5556	5671	5655	6003	5867	5496	5340	5302	5176	5487
<b>2</b>	<i>Loans and advances from the Centre</i>	6102	5628	5411	5417	5372	5533	6009	6305	6359	6396	6622	6662	7065	7592	8865
<b>3</b>	<i>Public Account (i to iii)</i>	12000	16188	16614	16754	16933	18670	21388	25308	27533	31339	36226	40615	45813	48199	52626
	(i) Small Savings, Provident Fund etc.	10190	14403	14791	14841	14534	15858	18447	21296	23786	27625	31311	35543	39307	43051	47906
	(ii)Reserve Funds	89	204	326	444	503	424	421	297	321	340	401	369	440	424	432
	(iii)Deposits and Advances	1721	1581	1497	1469	1896	2388	2520	2957	3425	3374	4515	4702	6067	4724	4287
<b>4</b>	<i>Contingency Fund</i>	25	8	85	98	100	100	94	74	66	79	100	33	100	100	100
	<b>Total Liabilities (1 to 4) #</b>	<b>25754</b>	<b>39245</b>	<b>43786</b>	<b>47940</b>	<b>52374</b>	<b>58322</b>	<b>66305</b>	<b>75055</b>	<b>82486</b>	<b>93211</b>	<b>108576</b>	<b>124114</b>	<b>142047</b>	<b>159308</b>	<b>181658</b>

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

## OVERALL BUDGETARY POSITION OF REVENUE AND CAPITAL

(2016-17 Revised Budget Estimate)

The total Revenue Receipt is estimated as ₹ 84616.845 crore and expenditure on Revenue Account as ₹ 97683.1 crore. The corresponding estimates for the Capital Account come to ₹ 215470.09 crore and ₹ 203115.22 crore respectively. The overall budgetary deficit during the year 2016-17 (RBE) is ₹ -711.38 crore compared to a deficit of ₹ 99.63 crore of 2015-16 (RE)

Table 15

### OVERALL BUDGETARY POSITION 2016-17 (R.B.E.)

Details of receipts	Receipts	Expenditure	Details of Expenditure
	( ₹ crore )		
<b>Revenue Account</b>	<b>84616.85</b>	<b>97683.10</b>	<b>Revenue Account</b>
Tax Revenue	61895.61	53015.17	Development Expenditure
Non Tax Revenue	22721.24	44667.92	Non Development Expenditure
<b>Capital Account</b>	<b>215470.09</b>	<b>203115.22</b>	<b>Capital Account</b>
Public Debt *	31900.92	13974.78	* Public Debt
Loans and Advances by the State Government	207.80	740.58	Loans and Advances by the State Government
Public Account	183328.32	178825.95	Public Account
Contingency Fund	1.00	1.00	Contingency Fund
Miscellaneous Capital Receipts	32.06	9572.92	Capital Expenditure outside Revenue Account
<b>Total Receipts</b>	<b>300086.94</b>	<b>300798.32</b>	<b>Total Expenditure</b>
		<b>-711.38</b>	<b>(+)Surplus/(-)Deficit</b>
<b>Opening Cash Balance</b>	<b>-105.21</b>	<b>-816.59</b>	<b>Closing Cash balance</b>
<b>Grand Total</b>	<b>299981.73</b>	<b>299981.73</b>	<b>Grand Total</b>

\* Inclusive of Inter State Settlements.

**Table 16**  
**TRENDS IN OVERALL BUDGETARY POSITION**

( ₹ Crore )

Sl No	Item	Accounts							R. E.	R. B. E.
		2000-01	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
1	2	3	4	5	6	7	8	9	10	11
<b>A</b>	<b>Opening Cash Balance</b>	<b>-113.61</b>	<b>38.14</b>	<b>58.40</b>	<b>58.88</b>	<b>-529.23</b>	<b>86.15</b>	<b>1.53</b>	<b>-5.58</b>	<b>-105.21</b>
<b>B</b>	<b>Consolidated Fund (Net)</b>	<b>-1786.97</b>	<b>-3021.15</b>	<b>-2516.57</b>	<b>-5908.87</b>	<b>-4545.36</b>	<b>-5727.77</b>	<b>-5975.32</b>	<b>-2840.58</b>	<b>-5213.75</b>
(i)	Revenue Account (Net)	-3147.06	-5022.98	-3673.86	-8034.26	-9351.44	-11308.57	-13795.95	-10814.49	-13066.24
(ii)	Capital Expenditure (Net)	-577.20	-2010.43	-3339.08	-3836.87	-4588.48	-4275.15	-4226.41	-6176.14	-9540.86
(iii)	Public Debt (Net)	2090.83	4850.46	5213.87	6905.90	10457.10	11216.37	12666.40	14874.49	17926.14
(iv)	Loans and Advances by the State Government (Net)	-153.54	-838.20	-717.51	-943.64	-1062.54	-1360.42	-619.35	-724.44	-532.78
(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>0.00</b>	<b>-20.43</b>	<b>-7.65</b>	<b>13.12</b>	<b>20.80</b>	<b>-67.39</b>	<b>67.39</b>	<b>0.00</b>	<b>0.00</b>
<b>D</b>	<b>Public Account (Net)</b>	<b>1906.65</b>	<b>3061.84</b>	<b>2524.71</b>	<b>5307.63</b>	<b>5139.94</b>	<b>5710.54</b>	<b>5900.83</b>	<b>2740.95</b>	<b>4502.37</b>
<b>E</b>	<b>Total Budgetary Transaction (Net) B+C+D</b>	<b>119.68</b>	<b>20.26</b>	<b>0.48</b>	<b>-588.12</b>	<b>615.38</b>	<b>-84.62</b>	<b>-7.10</b>	<b>-99.63</b>	<b>-711.38</b>
<b>F</b>	<b>Closing Cash Balance (A+E)</b>	<b>6.07</b>	<b>58.41</b>	<b>58.89</b>	<b>-529.23</b>	<b>86.15</b>	<b>1.53</b>	<b>-5.58</b>	<b>-105.21</b>	<b>-816.59</b>

Table 17

## TREND IN SALARY EXPENDITURE OF GOVERNMENT EMPLOYEES

( ₹ Crore )

Sl. No.	Item	Accounts					R. E.	R.B. E.
		2009-10	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
1	2	3	4	5	6	7	8	9
1	Salary Expenditure (Revenue heads)	6640.39	10953.16	11710.89	13195.91	14729.30	16408.19	19483.22
2	Salary Expenditure (Capital heads)	36.05	54.42	56.29	61.20	67.25	68.04	79.95
3	Total Salary Expenditure (Revenue+Capital) (Item 1+2)	6676.44	11007.60	11767.2	13257.1	14796.55	16476.23	19563.17
4	Teaching Grant of Aided Private Educational Institutions (Schools, Polytechnics & Colleges)	3123.76	5075.67	5546.52	6083.87	6614.37	6759.33	8178.84
5	Total Expenditure under Salary (Item 3+4)	9800.20	16083.25	17313.70	19340.98	21410.92	23235.56	27742.01
6	Total Revenue	26109.40	38010.36	44137.30	49176.94	57950.47	71019.72	84616.85
7	Total Expenditure under Revenue	31132.48	46044.62	53488.74	60485.50	71746.43	81834.21	97683.10
8	Total Expenditure (Revenue+Capital)	33191.87	49897.54	58092.04	64779.83	76001.02	88040.41	107256.02
9	Salary Expenditure under Revenue as % of Total Revenue	25.43	28.82	26.53	26.83	25.42	23.10	23.03
10	Salary Expenditure under Revenue as % of Revenue Expenditure	21.33	23.79	21.89	21.82	20.53	20.05	19.95
11	Salary Expenditure (Capital+Revenue) as % of Total Expenditure (Capital+ Revenue)(Item 3 as % of 8)	20.11	22.06	20.26	20.46	19.47	18.71	18.24
12	Salary of Aided Educational Institutions as % of Revenue	11.96	13.35	12.57	12.37	11.41	9.52	9.67
13	Total Salary Expenditure as % of Total Revenue	37.54	42.31	39.23	39.33	36.95	32.72	32.79
14	Total Salary Expenditure as % of Total Expenditure	29.53	32.23	29.80	29.86	28.17	26.39	25.87

**Table No. 18**  
**SOURCE AND APPLICATION OF FUNDS ( ₹ Crore )**

<b>SOURCE</b>	<b>2012-13 ACCOUNTS</b>	<b>2013-14 ACCOUNTS</b>	<b>2014-15 ACCOUNTS</b>	<b>2015-16 R. E.</b>	<b>2016-17 R.B. E.</b>
Revenue Receipts	44137.30	49176.94	57950.47	71019.72	84616.85
Recoveries of loans and Advances	73.61	103.75	123.74	194.83	207.80
Increase in Public debt	10457.10	11216.37	12666.40	14874.49	17926.14
Net Receipt from Public Account	5139.94	5710.54	5900.83	2740.95	4502.37
Contingency Fund	20.80	0.00	67.39	1.00	1.00
<b>Total</b>	<b>59828.75</b>	<b>66207.60</b>	<b>76708.83</b>	<b>88830.99</b>	<b>107254.16</b>

**APPLICATION**

Revenue Expenditure	53488.74	60485.50	71746.43	81834.21	97683.10
Lending for Departments and Other Purposes	1136.15	1464.17	743.09	919.27	740.58
Capital Expenditure (Net)	4588.48	4275.15	4226.41	6176.14	9540.86
Contingency Fund	0.00	67.39	0.00	1.00	1.00
Decrease/Increase in Cash Balance	615.38	-84.62	-7.10	-99.63	-711.38
<b>Total</b>	<b>59828.75</b>	<b>66207.60</b>	<b>76708.83</b>	<b>88830.99</b>	<b>107254.16</b>