

GOVERNMENTS RECEIPTS AND EXPENDITURE: IN RELATION WITH DEVELOPMENTAL AND NON-DEVELOPMENTAL EXPENDITURE.

BY

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INTRODUCTION

This is the dissertation on “GOVERNMENTS RECEIPTS AND EXPENDITURE : IN RELATION WITH DEVELOPMENTAL AND NON-DEVELOPMENTAL EXPENDITURE” .

BACKGROUND

This is a topic of national importance having significant impact on the study of finances of a country and its units. It also impacts policy making , budget allocation , and further developmental strategy making .

A governments main functions includes maintenance of law and order , providing security to citizens , insuring socio economic development and for this socio-economic development the analysis of current financial state of the nation is very important . the study of sources of revenue, the amount of revenue generated, the expenditure done on development and job creation verses the expenditure on non-asset developing heads is important to analyse the current state of the countries financial health and formulate a strategy for future to utilize the resources in its best way possible because we know that resources are comparatively very less to what is required by this large no. on population .

This is an important topic with respect to the financial condition and future financial condition of the country.

Government receipts in simple words is the income the government receives from various sources.

Government expenditure on the other hand refers to the money spent by the public sector on goods and services.

STATEMENT OF PROBLEM

The government utilises its income in two ways : For development and for or nondevelopmental purposes.

In this dissertation, we are dealing with the same that is how much percent of the government receipts are going into developmental and non-developmental spending and its impact on the overall growth of the economy of the country .

It also impacts the individual life , choices and employment pattern , analysis of this topic is important from the budget point of view, it helps the finance ministry to formulate a suitable budget for the next financial year.

OBJECTIVE OF STUDY

- The overall receipts and expenditure of government and its sources .

- Relation of receipts and expenditure .
- To analyse what percent of government receipts are going into non-developmental expenditure and how it is impacting the overall economic growth.

SCOPE

This is a vast topic having many sub heads such as under receipts tax and non-tax receipts received from each state can be analysed in depth taking into consideration demographic and other factors affecting it , under the expenditure head the industry wise distribution of receipts such as defence expenditure , healthcare expenditure et can be analysed , other than this there can be a detailed study on budget insights and the actual receipts and expenditure done .

LIMITATIONS

During this study I used secondary data so there was not much trouble faced but there are some points of concern that can lead to lowering the importance of this research which includes the black money market , there exists a lot of unaccounted wealth with people that they do not register so that they don't have to provide tax to the government and they can keep the whole of it with them, this is leading to a loss on governments part because if this money becomes accounted and tax is paid over it then this tax can be utilized for more developmental works.

GOVERNMENT RECEIPTS

Capital receipts

The receipts that create liabilities or reduce financial assets. These can be non-debt or debt receipts, and include loans from the general public, foreign governments, and the Reserve Bank of India (RBI).

Revenue receipts

The receipts that do not create any liabilities and do not lead to a claim on the government are called revenue receipts. These revenue receipts are non-redeemable and can be classified into two categories, namely: tax revenue and non-tax revenue.

Tax receipts

Tax is a compulsory payment that is made to the government by the people or the companies without having any direct benefit in return. The sum of all receipts from the taxes and all other duties under the government are referred to as tax revenue.

Direct and Indirect taxes

The taxes that are imposed on the property and income of an individual and a company and are paid directly to the government by the companies and the individuals is known as direct taxes. The income level, as well as the purchasing power of the people, are affected by direct taxes, it can also affect the change in aggregate demand of an economy.

Eg:- Income tax, Personal property tax

Indirect taxes are imposed on goods and services and they indirectly affect individual's and companies' income and property, it is also a compulsory payment to the government. Eg:- GST, VAT, Customs duty

Non-tax receipts

Non-tax revenue is the recurring income that is earned from sources other than taxes by the government. They are the revenue receipts that are not generated by taxing the public.

Eg:- Interest, Fees, Power supply fees, license fees, fines, and penalties, etc.

GOVERNMENT EXPENDITURE

It refers, to government consumption, investment, and transfer payments, money spent by the public sector on the acquisition of goods, and provision of services such as education, healthcare, social protection and defence.

Capital expenditure

The money spent by the government on the development of machinery, equipment, building, health facilities, education, and more which gives profits or dividend in future.

Developmental expenditure

The money that a government spends on activities that help a country's economic and social development. It's also known as productive expenditure because it helps increase production and productivity.

Eg:- agriculture, education, infrastructure, technological advancements, etc.

Revenue expenditure

Those expenditures of the government that do not lead to the creation of fixed assets are called revenue expenditures. Such as paying interest on loans, salaries and pensions, subsidies, spends on different ministries and departments, etc.

Non-Developmental expenditure

The money that a government spends on general essential services that don't directly help the country's economic development.

Eg:- defence, water and electricity supply, cleanliness, admissions, pensions, etc.

RESEARCH METHODOLOGY

As this is a topic of public domain using accurate data for this important topic was essential to provide accurate insights for the topic

I have used primary data from the government's official website as it was the most relevant and trusted source.

This is the statistical hand book data published by the Reserve Bank of India (RBI).

I got the data in the public finances head under subheads:-

- Pattern of government receipts.
- Expenditure pattern of government.

Data analysis tools used in excel

- Bar graphs
- Time line analysis through line charts
- correlation analysis of different variables that were interlinked.

HYPOTHESIS

Null hypothesis

There is no relationship between governments receipts and expenditure because government distributes resources unequally and it utilizes funds itself also .

Alternate hypothesis

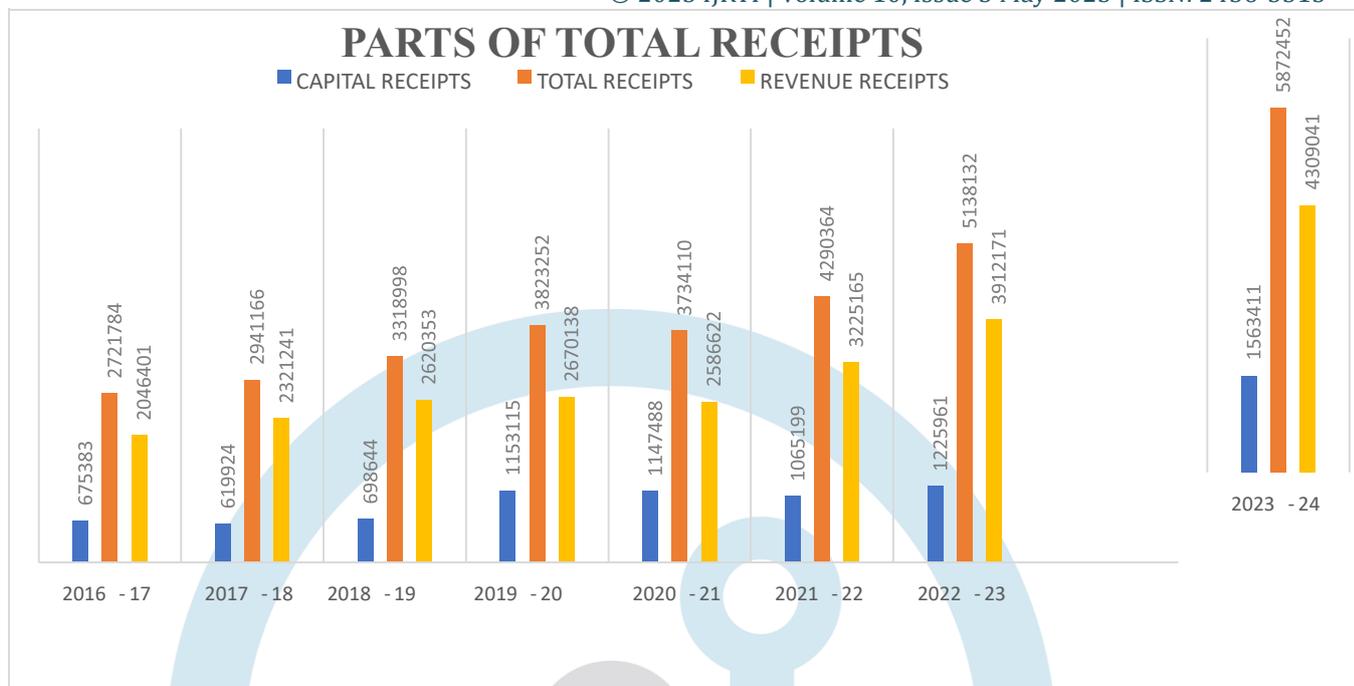
There is a strong and positive correlation between governments receipts and expenditure which means the are strongly inter linked and if one increases the other will increases simultaneously.

STATISTICAL ANALYSIS

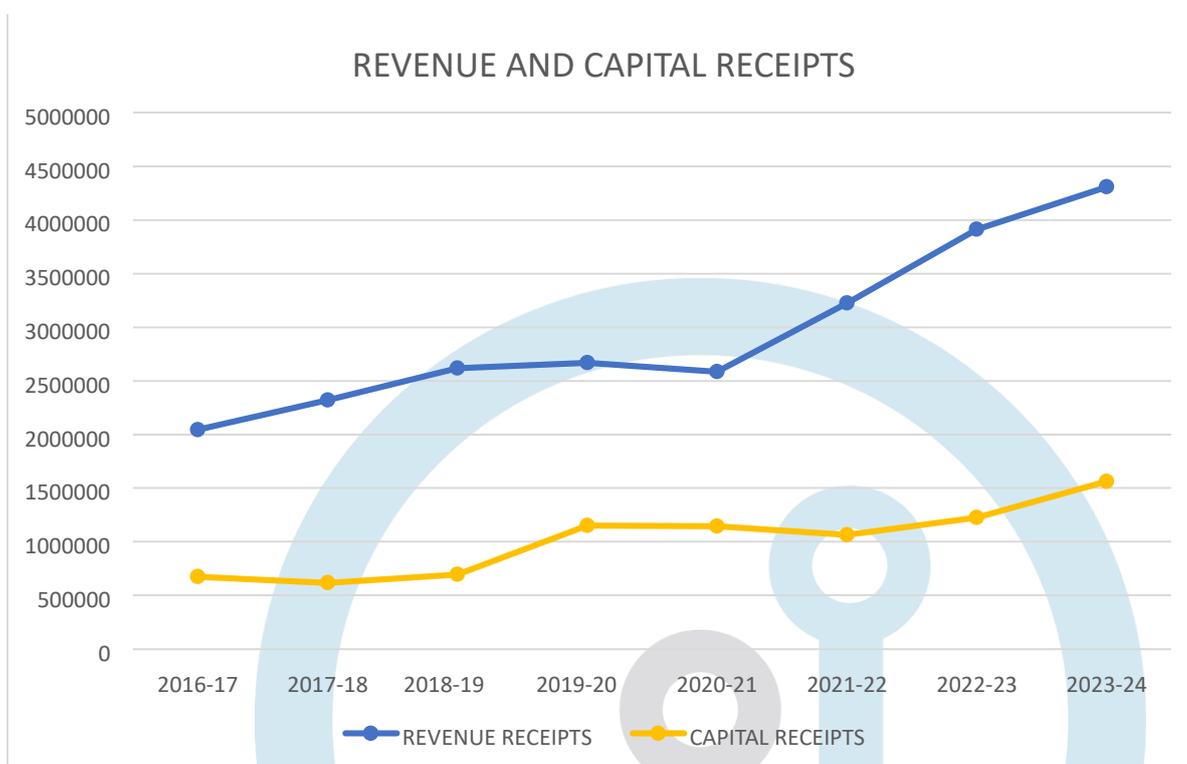
Government receipts

2016-to-2024

YEAR	REVENUE RECEIPTS	TAX RECEIPTS	NON-TAX RECEIPTS	CAPITAL RECEIPTS	TOTAL RECEIPTS
2016-17	2046401	1520773	525628	675383	2721784
2017-18	2321241	1735646	585596	619924	2941166
2018-19	2620353	1961739	658614	698644	3318998
2019-20	2670138	1874679	795458	1153115	3823252
2020-21	2586622	1767105	819517	1147488	3734110
2021-22	3225165	2355620	869545	1065199	4290364
2022-23	3912171	2750386	1161785	1225961	5138132
2023-24	4309041	3146798	1162243	1563411	5872452



RECEIPTS	5872452	
MAXIMUM		2023-24
RECEIPTS	2721784	
MINIMUM		2016-17
RECEIPTS	3980032.25	
AVERAGE		



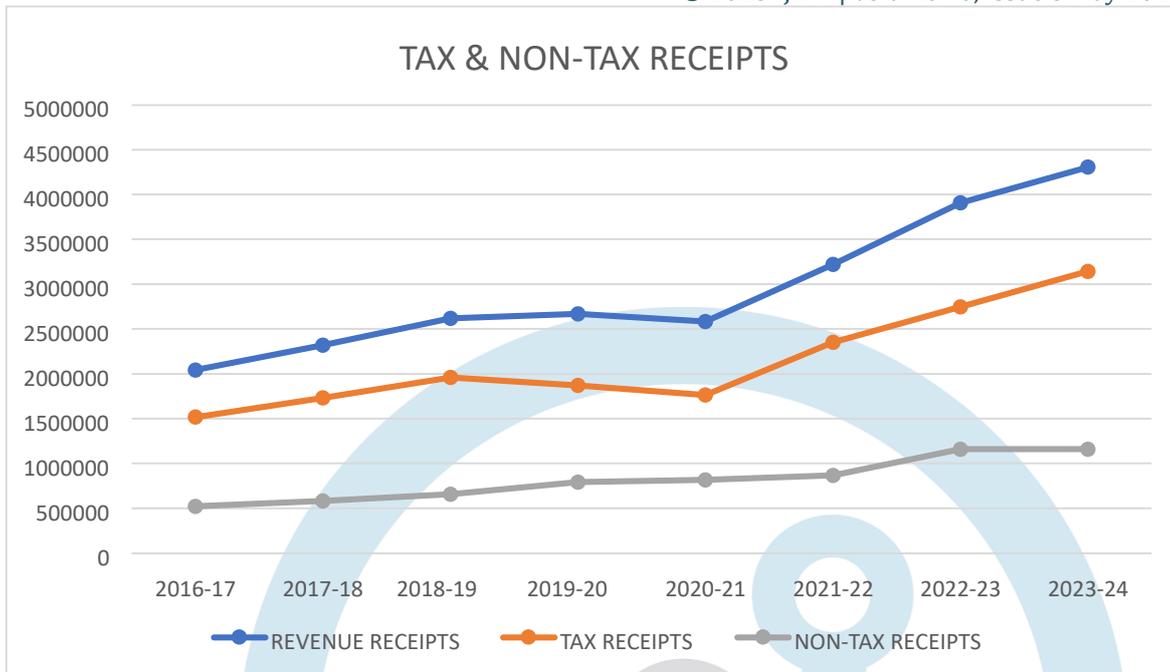
MAXIMUM REVENUE RECEIPTS	4309041	2023-24
MAXIMUM CAPITAL RECEIPTS	1563411	2023-24

From this data and its graphical representation through bar graph it is clearly visible that revenue receipts contribute more in the total receipts(income) of the state.

Further in revenue receipts also we can clearly identify that tax receipts cover a greater percent of it rather than non-tax receipts .

The reason for this growth in receipts can be due to the introduction on GST , goods and services tax which combined many taxes that lead to people having less problem in filling the tax returns , this could be the reason for increase in tax receipts also , this also lead to a significant rise in direct tax collection due to reduced burden of paying tax.

In 2021 the global trade started again after a break because of covid-19 this could be the reason of this sharp increase in receipts after 2021 and since then India is flourishing , it has now become the 5th largest economy of the world and due to increasing number of FTAs free trade agreements with many countries , increasing diplomacy , flourishing trade , improving manufacturing , better defence procurements , increasing participation of India in international affairs and becoming a major stakeholder in the Asian sub-continent . the overall improvement in India's position has lead to increasing FDI inflows and also the tax heavens to whom India provides concession so as to attract FDI has been a great source earning foreign exchange leading to an overall healthy and growing economy.



YEAR	NON-TAX REVENUE AS PERCENT OF REVENUE RECEIPTS	TAX REVENUE AS PERCENT OF REVENUE RECEIPTS
2016-17	25.69%	74.31%
2017-18	25.23%	74.77%
2018-19	25.13%	74.87%
2019-20	29.79%	70.21%
2020-21	31.68%	68.32%
2021-22	26.96%	73.04%
2022-23	29.70%	70.30%
2023-24	26.97%	73.03%

In 2020-21 non-tax receipts constitute the highest percent of total revenue receipts

From all this data we can come to a conclusion that the money that the citizens pay as tax on property , income, goods and services are the major source of revenue for the government .

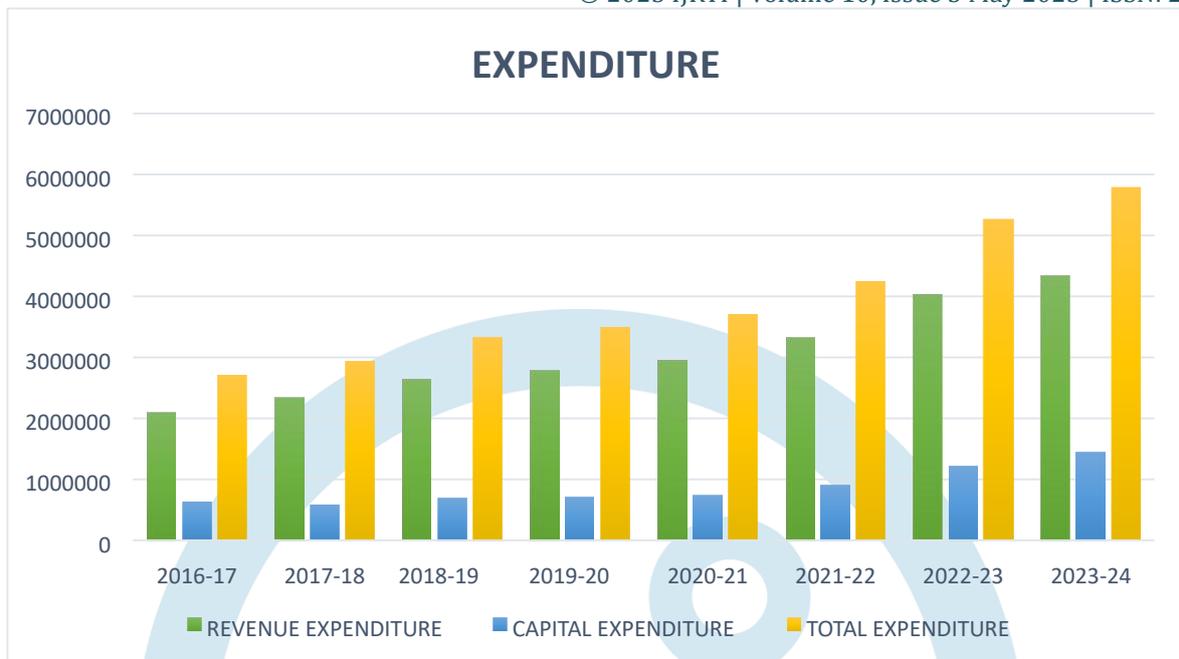
But these tax payers are not able to fully utilise the benefit of the payment they make to the government because the country is still not that developed and the government needs to provide facilities such as free medical aid , water and electricity to places for free which is buredensome , government should either invest in construction of dams etc to ensure proper water supply , should install proper wiring systems to ensure smooth flow of electricity, or opt for renewal energy generation mechanisms such as solar panels in all parts of the country especially small town and vilages which suffer the most and in this way the money being spent on these things will be utilised in other ways and also these would be an asset to the government in long run leading to creation of more income. This will also be a great way of employment generation as unemployment is one of the major cause of concern among indian youth , due to which government is oblinded to provide some kind of help to people who are not able to earn their living due to lack of jobs and livelihood resources .

Evidently , tax weather direct or indirect , has been the major source of revenue for the government constitution maximum percent of the total revenue receipts .

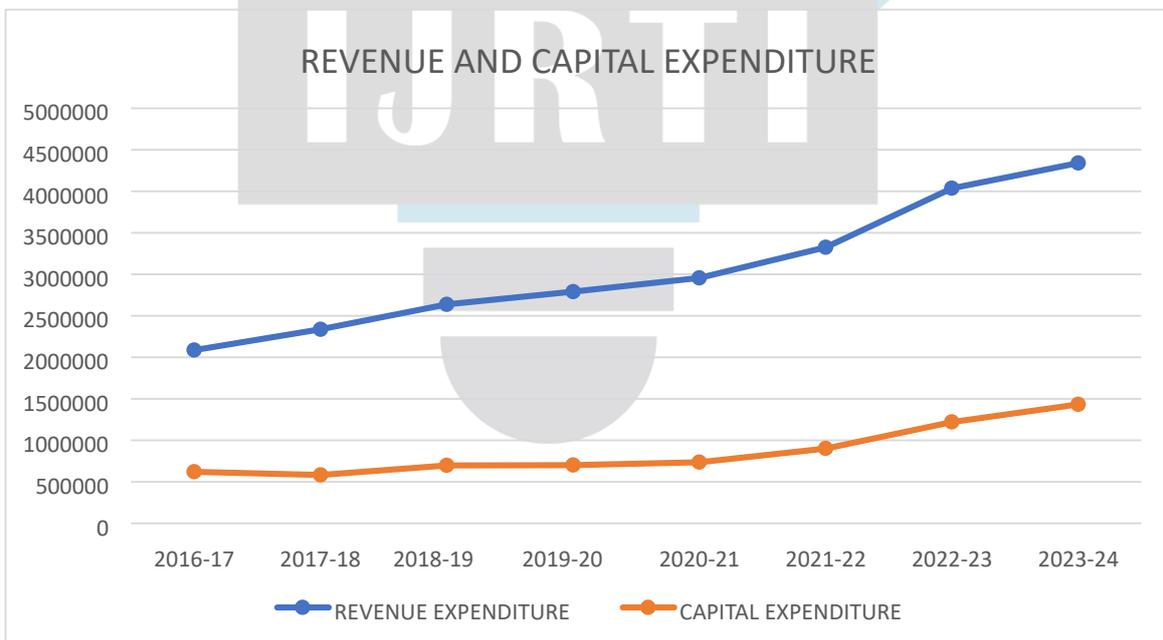
Government expenditure

2016-to-2024

YEAR	REVENUE EXPENDITURE	CAPITAL EXPENDITURE	TOTAL EXPENDITURE
2016-17	2086892	621323	2708215
2017-18	2340081	584519	2924599
2018-19	2638122	699591	3337713
2019-20	2791632	703370	3495003
2020-21	2957844	739648	3697492
2021-22	3327197	902733	4229930
2022-23	4037556	1222602	5260158
2023-24	4343960	1435611	5779571



MAXIMUM	5779571	2023-24
MINIMUM	2708215	2016-17
AVERAGE	3929085.125	



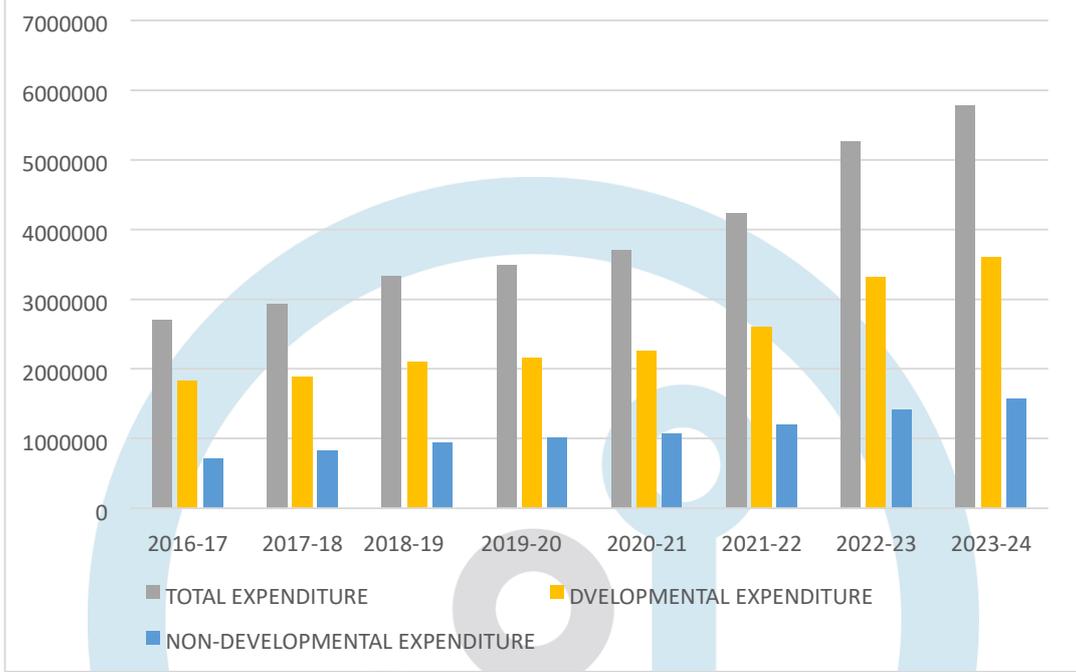
Form this data we can clearly see that revenue expenditure constitutes as the major part of overall expenditure of government , this is the portion of expenditure that does not create any fixed asset for the government and is kind of a burdensome liability over it as mentioned earlier in this paper that this fund can be utilized for development and providing better facilities to the citizens that will also create job opportunities for the unemployed mass and can improve the living standard for many people on or below poverty line as well. This expenditure is also important but it can be potentially reduces through policies

For example – the agnipath policy that was introduced by the government in 2022 related to the recruitment of agniveers (armed personels) in army for limited number of years, this policy was aimed to reduce the number of people to whome pension would have to be given.

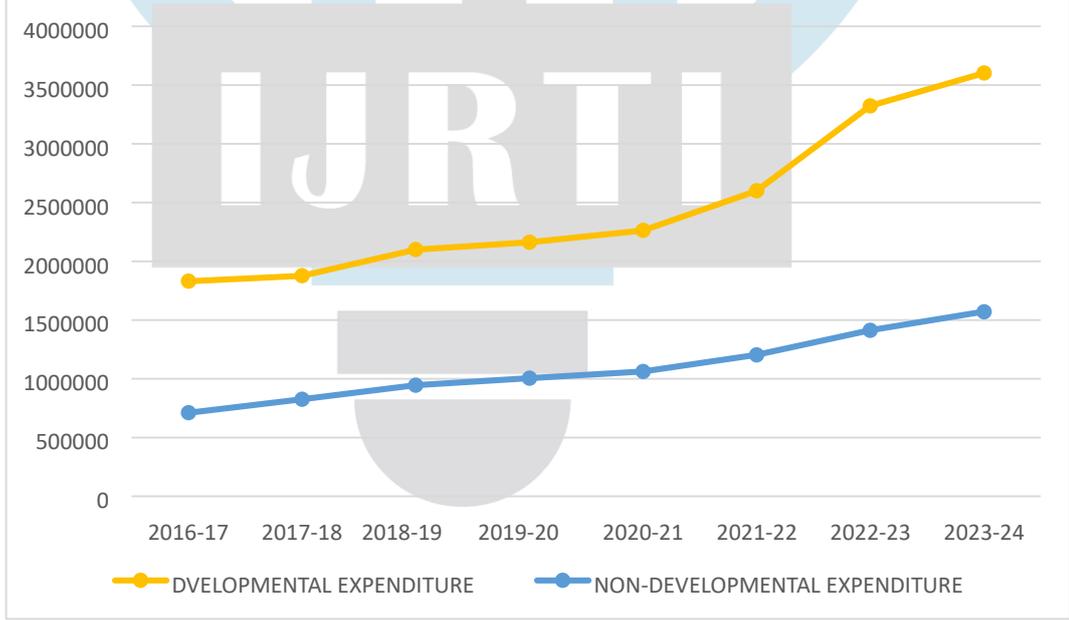
I believe if government tries to take a step in furtherance of reducing the pension burden in political sphere it can significantly help reduce these revenue expenditure and divert the same fund in capital and developmental expenditure , because in India if a person becomes an MP or MLA even once he/she gets pension for life time , so government takes progressive steps to take down this practice it will be a great step in saving funds. Now as we are talking about this topic let us have a look at how the expenditure is divided in developmental and non-developmental heads.

TOTAL EXPENDITURE	DVELOPMENTAL EXPENDITURE	NON-DEVELOPMENTAL EXPENDITURE
2708215	1831164	710365
2924599	1877392	825774
3337713	2100802	944484
3495003	2163341	1005163
3697492	2264471	1063162
4229930	2598949	1204170
5260158	3321990	1412763
5779571	3601622	1571416

DEVELOPMENTAL, NON-DEVELOPMENTAL EXPENDITURE



DEVELOPMENTAL, NON-DEVELOPMENTAL EXPENDITURE



NON-DEVELOPMENTAL AS PERCENT OF YEAR	TOTAL	DEVELOPMENTAL AS PERCENT OF YEAR	TOTAL
2016-17	32.38%	73.77%	
2017-18	35.81%	71.76%	
2018-19	37.06%	71.70%	
2019-20	38.10%	71.24%	
2020-21	38.76%	71.25%	
2021-22	38.56%	71.53%	
2022-23	36.85%	73.10%	
2023-24	37.68%	72.81%	

NON-DEVELOPMENTAL EXPENDITURE WAS HIGHEST BETWEEN 2019-2022

After analysing all of these graphs , charts and the data we can clearly see that developmental expenditure is more than the non-developmental one but the loophole here is that the development work is not efficient because of lack of collaboration between various organs and their subheads.

for example a road is made , but water pipeline or electricity pole is to be installed there and now the road would be deconstructed and the built again this leads to excess time being taken , double cost being incurred and no development done because the purpose of development is to ease the living of people but this extended time of construction will cause more inconvenience to the people.

A program called Gati-Shakti was introduced for the cooperation of these department so that this recurring work does not occur but we still se that there are many other problem affecting proper utilization of funds and development work being done

For instance corruption is one of the major cause because the government employees use low quality raw material because it is cheaper and then the construction does not last long it gets damaged very quickly leading to a need for its reconstruction creation more need for money and funds then get diverted to these work again rather than being invested into some new work .

INTERPRETATION

From the combined study of these two very broad topics we can see some correlations exist between variables because one is part of other or is influenced by other is dependent on other .

Common interpretation :- correlation coefficient ranges from -1 to +1 and it indicates strength and direction of relation , THE LARGER THE VALUE THE STRONGER THE and POSITIVE VARIABLE INDICATES THAT IF ONE VALUE INCREASES THE OTHER DECREASES.

CORELATION BETWEEN GOVERNMENT EXPENDITURE AND RECEIPTS

0.993040962

THIS VALUE SHOWS US THAT THE RELATION BETWEEN THESE TWO IS POSITIVE AND STRONG THAT MEANS ONE AFFECTS THE ANOTHER IN A POSITIVE WAY i.e. IF RECEIPTS INCREASE EXPENDITURE INCREASES TOO.

CORELATION BETWEEN CAPITAL EXPENDITURE AND CAPITAL RECEIPTS

0.844288695

THIS VALUE SHOWS US THAT THE RELATION BETWEEN THESE TWO IS POSITIVE AND STRONG THAT MEANS ONE AFFECTS THE ANOTHER IN A POSITIVE WAY.

CORELATION BETWEEN REVENUE EXPENDITURE ANS REVENUE RECEIPTS

0.989106253

THIS VALUE SHOWS US THAT THE RELATION BETWEEN THESE TWO IS POSITIVE AND STRONG THAT MEANS ONE AFFECTS THE ANOTHER IN A POSITIVE WAY.

CORRELATION BETWEEN TAX AND NON-TAX REVENUE

0.924553046

THIS VALUE SHOWS US THAT THE RELATION BETWEEN THESE TWO IS POSITIVE AND STRONG THAT MEANS ONE AFFECTS THE ANOTHER IN A POSITIVE WAY.

CORRELATION BETWEEN DEVELOPMENTALEXPENDITURE ANS TOTAL EXPENDITURE

0.996460663

THIS VALUE SHOWS US THAT THE RELATION BETWEEN THESE TWO IS POSITIVE AND STRONG THAT MEANS ONE AFFECTS THE ANOTHER IN A POSITIVE WAY.

CORRELATION BETWEEN NON-DEVELOPMENTAL EXP. AND TOTAL EXP.

0.99364274

THIS VALUE SHOWS US THAT THE RELATION BETWEEN THESE TWO IS POSITIVE AND STRONG THAT MEANS ONE AFFECTS THE ANOTHER IN A POSITIVE WAY.

CORRELATION BETWEEN DEVELOPMENTAL EXP. AND NON-DEVELOPMENTAL EXP.

0.980723236

THIS VALUE SHOWS US THAT THE RELATION BETWEEN THESE TWO IS POSITIVE AND STRONG

THAT MEANS ONE AFFECTS THE ANOTHER IN A POSITIVE WAY..

CONCLUSION

We reject the null hypothesis

After looking at all the dynamics of the variables we have found that they are strongly interlinked to each other .

After all this research the author has reached the conclusion that the tax collected by government on property income , goods & services is its main source of revenue generation because tax constitutes the maximum percent of revenue receipts but then we see that revenue expenditure is also incurring more cost than capital expenditure , revenue expenditure being the one that created no fixed assets for longer run is somewhat burdensome on the finances of the government , some of its heads like defence are extremely important for a nation but the most of it going into the salaries and pensions can be saved from going into vain we have seen in recent years efforts have be made in this regard for example ‘agnipath’ scheme as mentioned before was a step taken in direction of saving pensions of retired army personnels, a similar effort in reducing the recurring cost has been seen in the developmental wings of government such as ‘gati shakti’ scheme.

RECOMMENDATIONS

Taking revolutionary steps to divert this money that is going in non-developmental expenditure into some asset creating cause can generate more returns in future .

Also the government should work towards employment generation so that the tax payers increase and so would the government receipts .

Government should work towards reducing the cost of pensions of one time MLAs and MPs.

Non-developmental expenditure is also genuine and important but it shall be reduced so that more money is invested and spent on things that become assets to the economy in longer run.

FUTURE SCOPE OF RESEARCH

This is a very vast topic and a lot of research is possible on this topic for instance comparing the expenditure in different sectors such as defence and healthcare ,

Comparing Indian dynamics with others countries data, analysing tax and non-tax receipts and many more subhead are possible.

REFERENCES

Reference taken for data was RESERVE BANK OF INDIA (RBI)s statistical handbook data.

Source of data :-

<https://www.rbi.org.in/Scripts/AnnualPublications.aspx?head=Handbook%20of%20Statistics%20on%20Indian%20Economy>

For definitions and other references I used internet (google search) from many websites such as

- grow.in = <https://groww.in/p/difference-between-capital-expenditure-and-revenue>
- Investopedia = <https://www.investopedia.com/ask/answers/021115/whatdifference-between-capital-expenditure-and-revenue-expenditure.asp>
- Wikipedia = https://en.wikipedia.org/wiki/Government_spending



APPENDICES

Raw data used for receipts:-

TABLE 100 : PATTERN OF RECEIPTS OF THE STATE GOVERNMENTS

(₹ Crore)

Year	Total Revenue Receipts	Tax Receipts	of which		Share in Central Taxes	of which		Non-tax Receipts	of which		Total Capital Receipts	Total Receipts (2+12)
			Sales Tax	State Excise Duties		Income Tax	Union Excise Duties		Interest Receipts	Grants from the Centre		
1	2	3	4	5	6	7	8	9	10	11	12	13
1986-87	38226	25096	9640	2421	8384	2169	6205	13131	1688	6985	12892	51118
1987-88	44000	28982	11185	2867	9660	2520	7133	15019	1947	8275	15806	59806
1988-89	50421	33137	13122	3081	10736	2776	7960	17284	2387	9660	17037	67458
1989-90	56535	39093	15060	3864	13097	3938	9159	17442	2634	8505	20086	76621
1990-91	66467	44586	17667	4795	14242	3989	10253	21881	2403	12643	24693	91160
1991-92	80536	52604	21064	5439	16848	4985	11863	27932	5320	15226	27238	107773
1992-93	91090	60448	23349	6265	20580	6182	14398	30643	3938	17759	30073	121163
1993-94	104997	68269	27227	7009	22395	7828	14567	36728	4721	21176	28489	133486
1994-95	120303	78832	31883	7439	24885	8565	16320	41472	5345	19911	43190	163493
1995-96	134507	90802	36704	8180	29048	11204	17843	43705	5786	20874	42805	177312
1996-97	150041	103604	42112	8358	35038	13489	21549	46436	8166	22949	42011	192051
1997-98	166820	118699	46813	10756	40411	18171	22240	48121	7777	23853	58907	225727
1998-99	172787	125328	51003	12861	39421	15333	24086	47460	7339	23480	85363	258151
1999-00	202927	143272	59955	14466	44121	18219	25902	59655	8993	30177	101925	304852
2000-01	232509	164314	69976	15479	50734	-	-	68195	10961	37289	109705	342214
2001-02	249422	175415	73181	16504	52215	-	-	74007	8415	42602	115714	365136
2002-03	273674	193474	82155	18268	56655	-	-	80200	8761	45170	140866	414539
2003-04	309187	221117	93172	18928	67080	-	-	88074	7748	50836	205641	514828
2004-05	363512	260577	111554	21096	78550	-	-	102935	8648	56322	200148	563660
2005-06	431021	306332	128769	25036	94024	-	-	124690	9380	76750	164607	595628
2006-07	530556	372841	153573	29316	120293	22477	26182	157714	11825	94451	143049	673605
2007-08	623748	437948	173422	34127	151402	31796	28751	185799	12637	108622	141987	765735
2008-09	694657	482983	198327	40990	161052	32777	28641	211675	16356	129923	196634	891292
2009-10	768136	528075	220644	48375	165014	37274	20301	240062	15294	150972	239497	1007633
2010-11	935347	680198	278838	59169	219489	44709	30546	255149	15625	163497	238228	1173575
2011-12	1098531	812987	345063	71782	255592	51196	28726	285544	18582	186417	269385	1367917
2012-13	1252024	946081	403849	82625	291530	62840	33000	305943	24118	188682	305314	1557338
2013-14	1369187	1030692	453938	81382	318273	70651	36764	338495	27215	205952	318860	1688047
2014-15	1591583	1117113	494265	90389	337835	84431	30921	474471	24135	330847	416482	2008065
2015-16	1832885	1353336	528241	100906	506191	110933	67717	479549	18216	325896	557960	2390845
2016-17	2046401	1520773	587448	103493	607861	135800	96259	525628	24560	356091	675383	2721784
2017-18	2321241	1735646	401562	126689	605186	174207	71685	585596	27966	405958	619924	2941166
2018-19	2620353	1961739	288683	149264	746894	195051	35874	658614	31491	439869	698644	3318998
2019-20	2670138	1874679	289610	161833	650687	173639	28870	795458	26446	534567	1153115	3823252
2020-21	2586622	1767105	284902	172794	595227	184276	19969	819517	22629	643841	1147488	3734110
2021-22	3225165	2355620	352858	201949	883100	263085	35956	869545	19613	622628	1065199	4290364
2022-23 RE	3912171	2750386	405894	240214	948090	293181	17789	1161785	23131	877770	1225961	5138132
2023-24 BE	4309041	3146798	462309	281836	1023750	316770	17281	1162243	30175	805975	1563411	5872452

Notes :

1. Data for 2022-23 relate to Revised Estimates while 2023-24 are Budget Estimates.
2. Data from 2017-18 onwards pertains to all States and UTs with legislatures.
3. Data for capital receipts prior to 1991-92 are adjusted for remittances (net).
4. Regarding share in Central tax revenue, see Notes on Tables.
5. Capital receipts include Public Accounts on a net basis.

Also see Notes on Tables.

Source : Budget documents of the State Governments.

Raw data used for expenditure :-

TABLE 102 : EXPENDITURE PATTERN OF THE STATE GOVERNMENTS

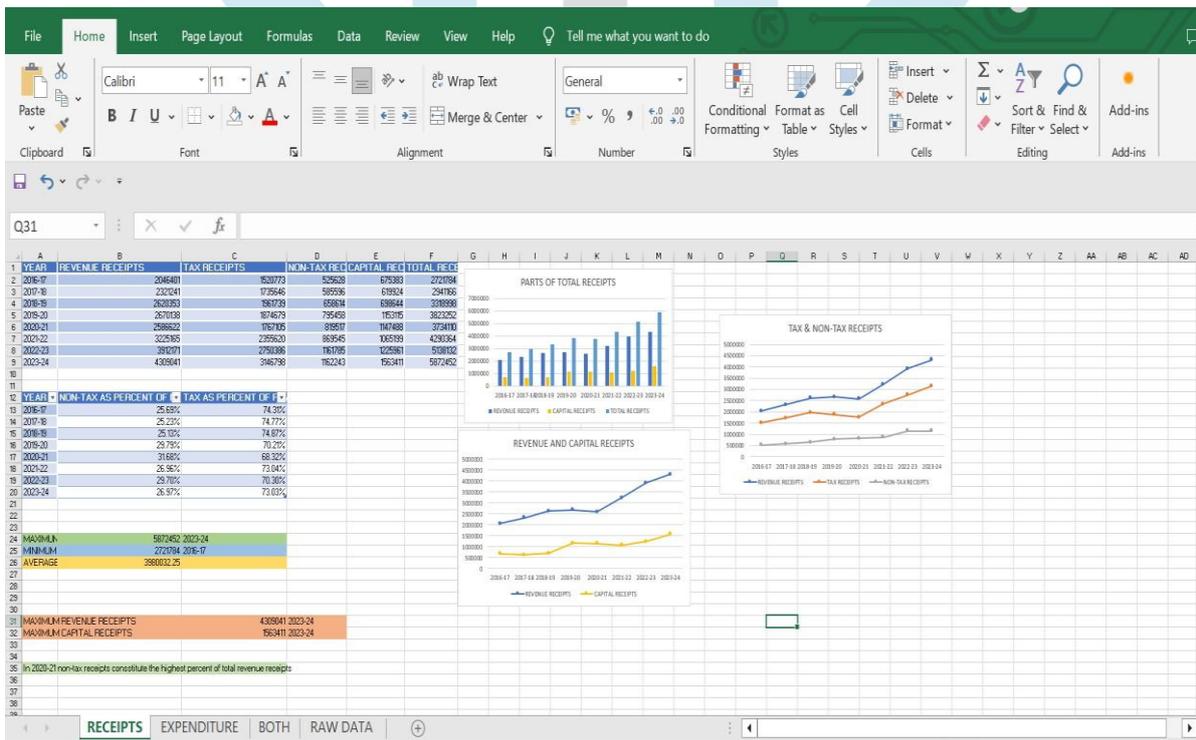
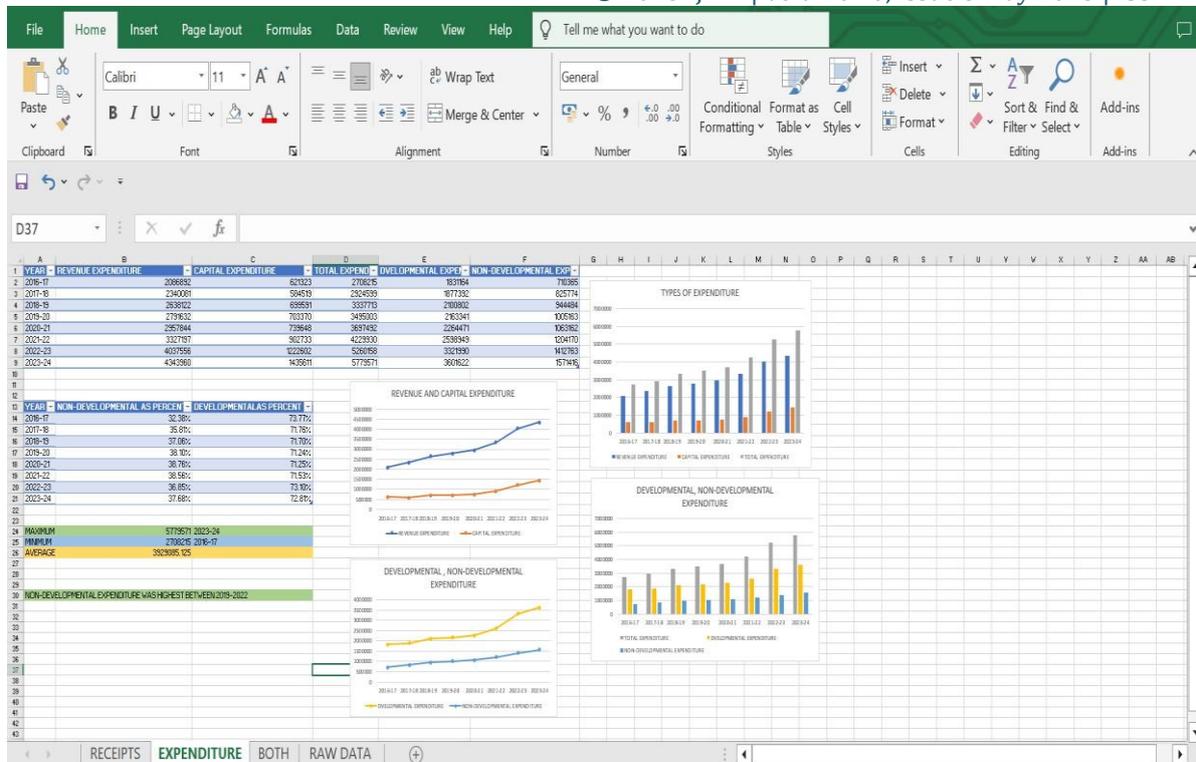
(₹ Crore)

Year	Revenue Expenditure	Capital Expenditure	of which		Total Expenditure (2+3)	Developmental Expenditure	of which		Non-Developmental Expenditure	of which		
			Capital Outlay	Loans & Advances by State Governments			Economic Services	Social Services		Interest Payments	Admn. Services	Pension and Misc. General Services
1	2	3	4	5	6	7	8	9	10	11	12	13
1986-87	38057	13729	6277	4159	51786	36827	20041	16786	11219	4101	3718	1390
1987-88	45088	14783	6655	4521	59871	42451	23042	19409	13322	4898	4418	1758
1988-89	52228	14850	7077	4119	67078	46984	24674	22310	15886	5935	5031	2392
1989-90	60217	16565	7963	4826	76782	53150	27376	25774	19253	7186	5975	2931
1990-91	71776	19312	9223	5755	91088	63370	33410	29960	22600	8655	7018	3593
1991-92	86186	21743	10096	6464	107929	74588	40900	33688	27143	10944	7810	4479
1992-93	96205	23129	10655	7045	119335	80567	43235	37332	32104	13210	9344	5272
1993-94	108868	24980	12354	6557	133849	88791	47193	41597	37859	15801	10361	6999
1994-95	127009	32138	17138	8652	159147	102629	54888	47741	48964	19413	11328	11927
1995-96	143127	31506	18226	7495	174632	112888	56376	56512	54544	21839	12967	12834
1996-97	166919	32335	17123	8478	199254	129364	65559	63804	61353	25387	14728	13514
1997-98	184312	39612	22137	9333	223924	142266	70730	71536	70652	29799	16933	15003
1998-99	217249	44169	22731	9854	261419	161200	75311	85890	85174	35441	19591	18325
1999-00	257475	50501	25002	13659	307977	183540	82991	100549	108452	44641	23405	25070
2000-01	287825	52010	30260	9123	339835	205671	94958	110712	116823	30985	25190	28483
2001-02	309819	58861	31658	9514	368680	211086	97097	113990	113505	61596	26680	32754
2002-03	330853	79396	35655	10590	410249	221799	102786	119014	149554	69027	27102	36563
2003-04	372594	141709	51573	21810	514302	272848	143253	129596	166538	80396	28581	39110
2004-05	402670	150758	60133	16522	553428	286473	143567	142905	185152	86421	30432	44747
2005-06	438034	123648	77559	14424	561682	330044	164314	165730	190021	84024	34298	48401
2006-07	505699	151582	98063	13787	657280	392165	196587	195578	211872	93180	38964	52646
2007-08	580805	171520	118862	14261	752324	464462	231528	232936	233233	99831	44866	61762
2008-09	681985	200347	142628	16497	882333	567086	276257	290831	254981	102955	52431	70636
2009-10	799154	216176	149215	14259	1015330	637731	293978	343753	307547	112807	67498	90463
2010-11	932297	226433	151932	18816	1158730	720355	315946	404408	357287	124820	75158	114072
2011-12	1074571	277041	171245	38891	1351612	852406	385150	467256	401059	136817	85981	130472
2012-13	1231702	302553	193181	29977	1534255	972256	436093	536164	446879	150472	96090	148784
2013-14	1379750	326394	220553	23992	1706145	1076452	469552	606900	504548	168897	107303	168058
2014-15	1637288	388495	271910	29638	2025783	1325989	623870	702130	566467	190415	119950	190852
2015-16	1838267	521962	333384	90219	2360229	1584006	765658	818348	629349	214247	130214	210651
2016-17	2086892	621323	392188	117866	2708215	1831164	902296	928867	710365	251303	145577	234103
2017-18	2340081	584519	393621	37846	2924599	1877392	854765	1022628	825774	293121	161937	283059
2018-19	2638122	699591	440311	46564	3337713	2100802	947427	1153374	944484	319235	184030	327338
2019-20	2791632	703370	418377	41862	3495003	2163341	953973	1209367	1005163	351389	201146	359728
2020-21	2957844	739648	413687	43097	3697492	2264471	965542	1298929	1063162	387028	204376	375951
2021-22	3327197	902733	532297	42542	4229930	2598949	1101144	1497805	1204170	427409	235204	429449
2022-23 RE	4037556	1222602	732497	79606	5260158	3321990	1403691	1918299	1412763	472328	287273	502496
2023-24 BE	4343960	1435611	867674	89136	5779571	3601622	1502127	2099495	1571416	519260	318239	553087

- Notes :**
1. Data for 2022-23 relate to Revised Estimates while 2023-24 are Budget Estimates.
 2. Data from 2017-18 onwards pertains to all the States and UTs with legislatures.
 3. Data for capital expenditures prior to 1991-92 are adjusted for remittances (net).
 4. Capital expenditure are given exclusive of Public Accounts but includes repayments.
 5. Developmental Expenditure includes Expenditure on social and Economic Services while Non-Developmental Expenditure includes Interest Payments, Admn. Services and Pension and Misc. General Services.

Also see Notes on Tables.

Source : Budget documents of the State Governments.



YEAR	REVENUE RECEIPTS	TAX RECEIPTS	NON-TAX RECEIPTS	CAPITAL RECEIPTS	TOTAL RECEIPTS
2016-17	2046401	1530773	526438	675383	2721784
2017-18	2321241	1755546	365396	619824	2943166
2018-19	2620353	1961739	638614	698644	3318996
2019-20	2670138	1874679	795458	1153115	3823252
2020-21	2586622	1787105	819517	1247488	3734110
2021-22	3225165	2355620	869545	2065199	4290364
2022-23	3812271	2760386	1162185	2029861	5163322
2023-24	4309041	3146798	1162243	1565411	5872452

YEAR	REVENUE EXPENDITURE	CAPITAL EXPENDITURE	TOTAL EXPENDITURE	DEVELOPMENTAL EXPENDITURE	NON-DEVELOPMENTAL EXPENDITURE
2016-17	2086852	621323	2708175	1831164	713865
2017-18	2340081	584519	2924599	1877392	812774
2018-19	2638122	699591	3337713	2100802	944484
2019-20	2791632	703370	3495003	2163341	1002163
2020-21	2917844	739648	3657492	2264471	1063162
2021-22	3327197	902733	4229930	2598949	1354170
2022-23	4073556	1222602	5260158	3321990	1412769
2023-24	4343960	1435611	5779571	3601622	1571416

26	CORRELATION BETWEEN GOVERNMENT EXPENDITURE AND RECEIPTS	0.99304062	THIS VALUE SHOWS US THAT THE RELATION BETWEEN THESE TWO IS POSITIVE AND STRONG
27	CORRELATION BETWEEN CAPITAL EXPENDITURE AND CAPITAL RECEIPTS	0.84228895	THIS VALUE SHOWS US THAT THE RELATION BETWEEN THESE TWO IS POSITIVE AND STRONG
28	CORRELATION BETWEEN REVENUE EXPENDITURE AND REVENUE RECEIPTS	0.989106253	THIS VALUE SHOWS US THAT THE RELATION BETWEEN THESE TWO IS POSITIVE AND STRONG
29	CORRELATION BETWEEN TAX AND NON-TAX REVENUE	0.524553046	THIS VALUE SHOWS US THAT THE RELATION BETWEEN THESE TWO IS POSITIVE AND STRONG
30	CORRELATION BETWEEN DEVELOPMENTAL EXPENDITURE AND TOTAL EXP.	0.994450663	THIS VALUE SHOWS US THAT THE RELATION BETWEEN THESE TWO IS POSITIVE AND STRONG
31	CORRELATION BETWEEN NON-DEVELOPMENTAL EXP. AND TOTAL EXP.	0.98964274	THIS VALUE SHOWS US THAT THE RELATION BETWEEN THESE TWO IS POSITIVE AND STRONG
32	CORRELATION BETW DEVELOPMENTAL EXP. AND NON-DEVELOPMENTAL EXP	0.980723236	THIS VALUE SHOWS US THAT THE RELATION BETWEEN THESE TWO IS POSITIVE AND STRONG



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