

# **Defining Explicit Subsidies and Fiscal Space in the Context of Fiscal health of States**

Amar Nath Habbar Kalle,  
Smriti Banati  
Meena

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National Institute of Public Finance and Policy  
New Delhi



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# Defining Explicit Subsidies and Fiscal Space in the Context of Fiscal health of States

Amar Nath Habbar Kalle, Smriti Banati<sup>1</sup> and Meena

India's stagnant revenues and increasing expenditures at State level has been a major fiscal concern. Increasing welfare expenditures and explicit subsidies is an issue of debate of State finances in recent past. With Government of India's stress on need for significant spending on infrastructure and capital expenditure, there is a need to look at the concepts of committed expenditure, Fiscal space and explicit subsidies. It more so important that "subsidies" is always substituted with expenditures on schemes or bypassed in the form of assistance or grants in aid in government accounting system. Shrinking fiscal space and continued COVID-19 pandemic induced welfare expenditure and explicit subsidies are major factors which affect the deterioration of fiscal health of the States. This paper attempts define the committed expenditure in structural way and define explicit subsidies so as to include similar expenditures that are alike subsidies but not classified as subsidies. Overall analyses show that those States which have revenue deficit need to think of not only restricting committed expenditure but also rationalising subsidies. Financing subsidies and welfare expenditure through borrowing is not sustainable in the long run and also result in reduction of expenditure on infrastructure. Thus, there is a need for improving the fiscal space and rationalising the subsidies including in the form of freebies.

## 1. Introduction

In the process of achieving socio-economic objectives, the governments provides various goods and services to its citizens and organisations. Majority of them are autonomous (in Keynesian sense) and some are subsidised. Historically, welfare expenditures and subsidies (which are often viewed as the converse of a tax) are used as a welfare augmenting instrument of fiscal policy across the world (Srivastava and Sen, 1997). Subsidies per se are not good or bad, but its socio-economic outcomes, impact on economic agents and their fiscal impacts on the government finances makes this topic highly contested. This is more so in the context of deteriorating finances at State level in India.

Expansion of activities by the governments, not only in provision of goods and services but also on investments in infrastructure development at State level has resulted into increasing debt burden in terms of increasing debt service payments like interest payments. Expansion of the public service delivery results into increasing personnel payments like salaries, wages and pensions. All these and other committed expenditures leave very limited fiscal space for welfare expenditures and subsidies from the revenues and result into dependence on borrowings for the revenue expenditure purpose. Keeping in mind the importance

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<sup>1</sup> Amar Nath Habbar Kalle, Associate Professor, Smriti Banati, Research fellow, and Ms. Meena, Research Assistant at National Institute of Public Finance and Policy, New Delhi. This paper is incomplete without guidance and Encouragement from Dr. R Kavita Rao, Director, and NIPFP. We thank Dr Kavita Rao.

of welfare expenditure and subsidies in a developing country like India, this paper attempts to look at the fiscal comforts of the States and analyses the scope for subsidies and welfare expenditure at State level and need for their rationalisation.

The paper analyses the State of State finances at State level and defines Fiscal Space in broader sense in the second section. Estimation of explicit subsidies at State level for selected States in the context of available fiscal space is given in third section, followed by broad conclusions in the last section.

## **2. State Finances and Fiscal Space**

The “budget” is the expression of interest and testimony of the government. The fiscal position of the State is presented through budgets primarily to meet accountability and to increase transparency. Ideally, the government design the budget in such a way that optimally allocates scarce resources, after taking into account the socio, economic and political considerations. However, lack of effective expenditure controls threaten macroeconomic stability and fiscal prudence as well as undermines faith in government's effective utilisation and management of public resources. Hence, India adopted fiscal rules in the form of Fiscal Responsibility and Budget Management Act 2003 at central level and same law is ratified and enacted by State level rules.

After the adoption of fiscal rules, major fiscal indicators of the State governments started showing significant improvement. In the FY 2006-07, around 20 States reported revenue surplus and the States reported a consolidated surplus on revenue account (0.3%) for the first time after almost two decades (RBI, 2007-08). However, the global financial crisis had seriously affected the State finances during 2010-11. According to the Reserve Bank of India (RBI) State Finances Report 2021-22, “the States have maintained the consolidated gross fiscal deficit below FRBM limit of 3% of GSDP since 2005-06, except for the years 2009-10, 2015-16 and 2016-17. The deviation in 2009-10 is due to global financial crisis and in 2015-16 and 2016-17 due to Ujwal Discom assurance Yojana (UDAY)”.

The Covid-19 pandemic deteriorated the government’s fiscal balances across the world and across the levels of government’s (i.e. increase in revenue deficit, fiscal deficit and primary deficits on the one hand and decrease in spending on creation of capital assets on the other). States in India are no exception to fiscal impacts of the pandemic and, hence, their finances have been seriously affected. The State governments are borrowing to finance much of their expenditures. For most of the States, the upper limits of FRBM are crossed in the recent years.

The Indian States were on positive growth trajectory before the pandemic. Though, some States faced the transitional effects of the implementation of goods and service tax in 2017, overall the States were growing healthy. The COVID-19 has brought economies to a halt with lockdowns, loss of lives and livelihoods. The pandemic seriously affected the economic growth of all the States. Some States even registered the negative growth rates in 2020-21 (e.g. Haryana, Jharkhand, Kerala and Maharashtra). The State governments had to

respond with additional expenditures on health and to save livelihoods. This increased the expenditure burden on the States exchequer. With opening up the economy in post-lockdown period, most of the State economies have recovered (V-shaped recovery) and registered a positive growth in 2021-22. The GSDP growth rates in 2021-22 were higher on account of positive recovery and due to base effect.

## 2.1. Status of Revenue at State Level

Table-1 shows the revenue receipts position of the States, expressed as percentage of GSDP. For general category States, the revenue receipts as percentage of GSDP vary in the range of 10 to 25%. This includes Andhra Pradesh, Odisha, Punjab, Rajasthan, Punjab, Uttar Pradesh and West Bengal. Most of these have shown a reduction in their revenue receipts due to two effects. First, dip in the actual revenues (the numerator affect). Second, ratio is altered due to low GSDP growth (Denominator affect).

Any improvement in the tax-gdp ratio will create additional fiscal space, which is crucial to expand investments into capital infrastructures (Rao and Kumar, 2017). But, unfortunately, in the post-GST scenario, the State's residual tax powers have been limited. At present, State Excise, Stamp and Registration are the only taxes which are generating sizable revenues. Scope to generate additional tax revenues from these sources are marginal as most of the States tapping these residual tax avenues to their full potential (as we can see that many of the States increased excise and stamp duty rates in 2021-22). Under these circumstances, expansion of States' fiscal space from revenue side is challenging. Hence, rationalisation of expenditure is the need of the hour but this does not mean curtailing or reducing expenditure.

**Table 1: Total Revenue Receipts as a percentage of GSDP**

State	2017-18	2018-19	2019-20	2020-21	2021-22 RE	2022-23 BE
Andhra Pradesh	13.36	13.12	11.49	11.55	12.84	14.27
Bihar	25.06	24.96	20.91	20.72	24.89	26.39
Chhattisgarh	21.13	20.46	18.52	18.04	20.99	20.31
Goa	15.94	15.92	15.18	14.56	20.40	18.98
Gujarat	9.28	9.11	8.77	7.74	8.39	8.26
Haryana	9.81	9.44	8.90	8.91	10.34	10.70
Jharkhand	19.55	18.37	18.19	17.71	20.34	20.65
Karnataka	11.03	11.17	10.86	9.05	9.25	10.07
Kerala	11.83	11.78	10.94	12.21	13.07	13.41
Madhya Pradesh	18.57	18.10	15.73	14.99	14.69	16.96
Maharashtra	10.36	10.86	10.36	9.94	11.32	11.26
Odisha	19.32	19.97	18.59	19.23	22.15	22.77
Punjab	11.25	12.15	11.40	12.75	13.65	15.14
Rajasthan	15.29	15.12	14.02	13.25	15.84	16.11
Tamil Nadu	9.98	10.66	9.71	9.15	9.35	9.31
Telangana	11.84	11.83	10.81	10.41	13.52	14.85
Uttar Pradesh	19.36	20.85	21.42	17.24	19.83	24.37
West Bengal	13.47	13.24	11.83	11.41	11.46	11.56
Average	14.80	14.84	13.76	13.27	15.13	15.85
SD	4.54	4.48	4.06	3.84	4.92	5.25

Source: Author's Compilation, Basic Data, Finance Accounts, CAG of respective States, and various years

## 2.2. Level of Expenditures at State Level

There is a consensus in the literature that the States have more expenditure responsibilities than Union Government (Rao, 2005). When there are fiscal rules (FRBM targets), revenue uncertainties (due to GST implementation) and low revenue collections (due to pandemic or low tax effort), the States took recourse to expenditure compression or expenditure reorientation/switching (RBI, 2022). This trend is clearly visible in revenue and capital expenditures for most of the States as shown in Table 2 and Table 3 respectively.

Revenue expenditures have been linearly growing over time in most of the States. The pandemic created a “ratchet effect” kind of situation. There was fall in revenues but expenditures (especially, revenue expenditure) could not be cut down. Moreover, expenditures grown further due to pandemic control related expenditures. States had to finance the additional expenditures through borrowings, curtailing/reducing capital expenditure, and expenditure switching or reorientation.

When it comes to capital expenditure, States were decreasing capital spending over the study period from 2017 (except States like Uttar Pradesh). In most of the general category States, capital expenditures have been lower at below 5 percent. This has been less than the State’s fiscal deficits, which implies that the capital expenditures have been entirely financed by borrowings, except in cases of revenue surplus, especially in post-pandemic scenario.

**Table 2: Total Revenue Expenditure as a percentage of GSDP**

State\UT	2017-18	2018-19	2019-20	2020-21	2021-22 RE	2022-23 BE
Andhra Pradesh	15.42	14.72	14.23	15.05	14.46	15.54
Bihar	21.89	23.66	20.80	22.55	30.36	25.76
Chhattisgarh	19.92	20.25	21.30	19.99	21.25	20.15
Goa	15.20	15.42	15.47	15.41	20.42	18.50
Gujarat	8.88	8.90	8.65	9.10	8.35	8.22
Haryana	11.47	11.05	11.13	11.86	11.74	11.69
Jharkhand	18.88	16.44	17.58	18.69	20.21	18.97
Karnataka	10.69	11.13	10.79	10.17	9.55	10.85
Kerala	14.25	13.99	12.70	15.44	16.61	15.71
Madhya Pradesh	17.93	17.04	16.03	16.87	15.18	17.28
Maharashtra	10.27	10.40	10.98	11.45	12.29	11.94
Odisha	16.29	17.12	18.14	17.56	18.86	20.24
Punjab	13.26	14.71	14.04	15.94	17.17	17.14
Rajasthan	17.52	18.29	17.67	17.60	18.82	17.87
Tamil Nadu	11.46	12.10	11.71	12.42	11.89	11.44
Telangana	11.38	11.32	11.47	12.71	13.14	14.56
Uttar Pradesh	18.49	19.06	17.47	17.38	18.67	22.27
West Bengal	14.47	14.19	13.46	13.68	13.60	13.21
Average	14.87	14.99	14.65	15.22	16.25	16.19
SD	3.62	3.75	3.53	3.44	5.06	4.37

Source: Same as in Table 1.

**Table 3: Total Capital Expenditure as a percentage of GSDP**

State\UT	2017-18	2018-19	2019-20	2020-21	2021-22 RE	2022-23 BE
Andhra Pradesh	1.72	2.29	1.27	1.87	1.54	2.29
Bihar	6.17	3.99	2.07	2.94	5.66	3.99
Chhattisgarh	3.54	2.80	2.48	2.58	3.55	3.48
Goa	3.02	3.01	2.22	2.64	7.84	5.21

State\UT	2017-18	2018-19	2019-20	2020-21	2021-22 RE	2022-23 BE
Gujarat	1.98	1.88	1.57	1.62	1.49	1.63
Haryana	2.12	2.19	2.32	0.77	1.65	2.25
Jharkhand	4.43	3.50	3.08	2.67	2.73	4.13
Karnataka	2.30	2.35	2.20	2.62	1.93	2.31
Kerala	1.25	0.94	1.03	1.61	1.36	1.49
Madhya Pradesh	4.26	3.54	3.12	3.11	3.17	3.97
Maharashtra	1.14	1.36	1.33	1.09	1.81	1.82
Odisha	4.79	4.71	3.71	3.31	3.65	5.38
Punjab	0.50	0.47	3.30	0.81	1.69	1.74
Rajasthan	2.48	2.15	1.47	1.51	2.35	2.61
Tamil Nadu	1.38	1.49	1.43	1.74	1.74	1.73
Telangana	3.19	2.64	1.78	1.64	2.25	2.29
Uttar Pradesh	2.71	3.95	3.51	3.04	5.05	6.05
West Bengal	1.99	2.15	1.32	1.00	1.25	1.93
Average	2.72	2.52	2.18	2.03	2.82	3.02
SD	1.42	1.09	0.83	0.82	1.73	1.40

Source: Same as in Table 1.

### 2.3. Deficit Profile of the States

Various Union Finance Commissions awarded revenue deficit grants to the States after taking into account of revenue gap, own revenue receipts and tax devolution, revenue expenditure projections. For instance, 14th Finance Commission (FC) awarded Rs. 194821 crore as revenue deficit (RD) grants to eleven States during the award period 2015-16 to 2019-20. The 15th FC recommended for revenue deficit grants of Rs. 294514 crore for seventeen States during the award period 2021-22 to 2025-26. The RD grants will be reported under fiscal transfers and hence, are part of revenue receipts. The RD grants are untied transfers and contributory to enhance the fiscal space to the State. In general, other central transfers (except tax devolutions) are conditional or specific purpose grants and the States cannot have free for their allocation and spending.

During the pandemic, Government of India's Atmanirbhar package had allowed States an additional fiscal deficit of 2 percent over and above 3 percent of Gross State Domestic Product (up to 5 percent) for the year 2020-21 (RE). Of the additional 2 per cent (0.5% unconditional and 1.5% conditional). Conditional component was linked to specific reforms related to distribution of electricity, one nation one ration card scheme, ease of doing business, and urban local bodies.

The 15th FC report recommended relaxations in State borrowing limits to overcome the fiscal impacts of pandemic. The nominal net borrowing limit has been fixed at 4% of GSDP for 2021-22, 3.5% for 2022-23 and 3% for 2023-24 to 2025-26. In addition, 0.5% additional borrowing is allowed on account of power distribution sector reforms for 2021-22 to 2024-25. In addition, The 15th FC recommended that "If a State is not able to fully utilise its sanctioned borrowing limit, as specified above, in any particular year during the first four years of award period (2021-22 to 2024-25), it will have the option of availing this unutilised borrowing amount (calculated in rupees) in any of the subsequent years within our award period."

Table 4 and Table 5 presents the revenue and fiscal deficit position of the States respectively. Most of the States have accumulated revenue and fiscal deficits in 2020-21 and 2021-22. States' with revenue surplus in 2017-18 and 2018-19 have plunged into deficit due to pandemic and shortfall in revenue mobilisation. Another reason for increasing revenue deficit is the expansion of welfare expenditure during pandemic lockdowns. Continuation of these welfare expenditure beyond pandemic recovery has been a stress on State finances. For States' to return to fiscal sustainability path, the deficits needs to be curtailed and brought down within the range of fiscal rules at the earliest. This can be done either increasing revenues, rationalisation of expenditures or both. Given the limited scope for additional revenue mobilisation at State level, the only option is to rationalise expenditures.

**Table 4: Total Revenue Deficit Surplus (+)/Deficit (-) as a percentage of GSDP**

State/UT	2017-18	2018-19	2019-20	2020-21	2021-22 RE	2022-23 BE
Andhra Pradesh	-2.05	-1.59	-2.74	-3.50	-1.63	-1.27
Bihar	3.16	1.31	0.12	-1.83	-5.48	0.64
Chhattisgarh	1.21	0.21	-2.79	-1.96	-0.26	0.16
Goa	0.74	0.49	-0.29	-0.85	-0.02	0.48
Gujarat	0.39	0.22	0.12	-1.36	0.04	0.05
Haryana	-1.65	-1.61	-2.23	-2.95	-1.40	-0.98
Jharkhand	0.67	1.93	0.61	-0.98	0.14	1.68
Karnataka	0.34	0.05	0.07	-1.12	-0.30	-0.78
Kerala	-2.41	-2.22	-1.76	-3.23	-3.54	-2.30
Madhya Pradesh	0.64	1.06	-0.30	-1.88	-0.49	-0.32
Maharashtra	0.09	0.47	-0.63	-1.52	-0.96	-0.68
Odisha	3.03	2.85	0.44	1.67	3.29	2.53
Punjab	-2.01	-2.56	-2.64	-3.19	-3.52	-1.99
Rajasthan	-2.23	-3.17	-3.64	-4.34	-2.98	-1.76
Tamil Nadu	-1.47	-1.44	-2.00	-3.28	-2.54	-2.12
Telangana	0.46	0.51	-0.66	-2.30	0.38	0.29
Uttar Pradesh	0.87	1.78	3.95	-0.14	1.16	2.11
West Bengal	-1.01	-0.94	-1.63	-2.27	-2.15	-1.65
Average	-0.07	-0.15	-0.89	-1.95	-1.13	-0.33
SD	1.64	1.63	1.72	1.38	1.98	1.41

Source: Same as in Table 1.

**Table 5: Total Fiscal Deficit Surplus (+)/Deficit (-) as a percentage of GSDP**

State/UT	2017-18	2018-19	2019-20	2020-21	2021-22 RE	2022-23 BE
Andhra Pradesh	-4.12	-4.06	-4.11	-5.44	-3.18	-3.64
Bihar	-3.05	-2.62	-2.06	-4.82	-11.31	-3.47
Chhattisgarh	-2.41	-2.61	-5.21	-4.52	-3.81	-3.33
Goa	-2.32	-2.51	-2.52	-3.49	-7.88	-4.71
Gujarat	-1.61	-1.77	-1.51	-2.44	-1.51	-1.64
Haryana	-2.99	-3.14	-4.00	-3.78	-2.99	-2.98
Jharkhand	-4.42	-2.05	-2.50	-3.65	-2.60	-2.46
Karnataka	-2.33	-2.60	-2.36	-3.88	-2.39	-3.26
Kerala	-3.83	-3.42	-2.89	-5.12	0.06	-3.91
Madhya Pradesh	-3.13	-2.60	-3.51	-5.11	-3.70	-4.56
Maharashtra	-1.02	-0.90	-1.97	-2.64	-2.79	-2.50
Odisha	-2.12	-2.04	-3.44	-1.80	-0.38	-3.00
Punjab	-2.65	-3.13	-3.11	-4.17	-5.44	-3.78
Rajasthan	-3.04	-3.78	-3.77	-5.86	-5.18	-4.36
Tamil Nadu	-2.72	-2.90	-3.35	-4.94	-4.17	-3.89



State\UT	2017-18	2018-19	2019-20	2020-21	2021-22 RE	2022-23 BE
Telangana	-3.53	-3.14	-3.35	-5.06	-3.88	-4.01
Uttar Pradesh	-1.93	-2.22	0.65	-3.18	-3.91	-3.96
West Bengal	-2.97	-3.11	-3.05	-3.43	-3.47	-3.64
Average	-2.79	-2.70	-2.89	-4.07	-3.81	-3.51
SD	0.84	0.73	1.22	1.09	2.53	0.76

Source: Same as in Table 1.

The above analysis highlights the importance of having effective expenditure controls and strict adherence to fiscal rules in the budgets to maintain macroeconomic stability, fiscal prudence, effective and efficient utilisation of public money. Further, improving the tax-GDP ratio is crucial to expand investments into capital infrastructures. In the post-GST scenario, the State's residual tax powers have been limited and the residual taxes have been exploited to the maximum extent.

## 2.4. Committed Expenditure

Committed expenditure are those which are mandatory on part of the Governments and cannot be avoided. Traditionally these expenditures include Salaries and Wages, Pensions and Debt servicing<sup>2</sup>. With expansion of governance to third tier of governments at local body level, all the grants in aid given to local bodies both statutory and for service provision are treated as committed expenditures.

In this paper, committed expenditures are measured by sum of expenditures on salaries, pensions, interest payments and statutory grants to local bodies. Assuming compliance with various statutory requirements (as per FRBM Act 2003), this paper assumes no revenue deficit and borrowings would fund only capital expenditures. Accordingly, Fiscal Space is defined as net revenue receipts available after meeting the committed expenditures. The committed Expenditure can be defined in the following way.

### Committed expenditure 1 (Finance Commission Traditional Definition):

The committed expenditure is calculated as the sum of total Revenue Expenditure on Salaries & Wages (Finance Account), Pensions and other Retirement Benefits (2071) and Interest Payments (2049). This is being historically followed in India.

**Table 6: Committed Expenditure 1 as % of Revenue Receipts**

State	2017-18	2018-19	2019-20	2020-21	2021-22
Andhra Pradesh	55.23	53.39	60.84	63.48	53.66
Assam	68.8	60.07	63.66	64.24	63.53
Bihar	35.02	34.92	39.02	42.07	36.16
Chhattisgarh	33.11	40.03	50.73	53.33	45.77
Goa	46.8	47.06	49.76	51.77	48.47
Gujarat	35.06	36.26	35.75	42.32	34.26

<sup>2</sup> FC definition of committed exp...<sup>15</sup>th FC Report Page 82.... "Pensions, interest payments and administrative services". + **Annex-FI.13: Committed Expenditure (Interest, Pension and Salary) as % of GSDP**

State	2017-18	2018-19	2019-20	2020-21	2021-22
Haryana	61.49	62.39	68	72.21	67.13
Jharkhand	41.23	40.84	41.25	45.28	39.91
Karnataka	24.6	26.64	29.35	35.5	32.03
Kerala	80.53	72.33	77.53	69.3	81.19
Madhya Pradesh	31.89	33.43	37.7	45.28	40.05
Maharashtra	32.3	29.78	35.09	39.18	35.51
Odisha	36.63	35.88	40.39	39.54	30.22
Punjab	84.75	74.9	79.04	76.75	73.48
Rajasthan	55.54	66.17	66.3	73.5	58.77
Tamil Nadu	49.39	56.94	59.88	60.22	53.37
Telangana	47.08	43.34	45.93	51.22	46.75
Uttar Pradesh	40.18	38.32	37.64	45.91	39.91
Uttarakhand	72	68.54	70.71	59.41	55.09
West Bengal	43.04	41.03	46.21	50.55	68.89

### Redefined committed expenditure 2:

In addition to the traditional definition, the States are supposed to devolve fund to Local bodies as per the recommendations of the State finance Commission and also that the Union government transfers grants in aid to local bodies through State governments. These grants transferred to local bodies are statutory and State government have no hold on these grants. The redefined committed expenditure 2 is calculated as the sum of traditional committed expenditure 1 and compensation and assignments to local bodies and panchayat raj institutions (3604) by the State Governments and Grants-in-aid from Central Government to local bodies routed through State Budgets. (1601).

**Table 7: Committed expenditure 2 as % of Revenue Receipts**

State	2017-18	2018-19	2019-20	2020-21	2021-22
Andhra Pradesh	57.39	54.68	63.61	67.39	55.09
Assam	70.56	61.22	70.58	68.12	65.74
Bihar	38.46	38.47	44.1	47.87	39.02
Chhattisgarh	37.52	43.45	55.41	58.06	49.62
Goa	47.34	47.63	51.17	52.41	49.22
Gujarat	37.61	38.63	38.94	46.02	35.89
Haryana	63.8	64.17	70.62	74.99	67.98
Jharkhand	43.66	42.17	46.08	49.59	41.78
Karnataka	30.7	31.8	35.38	42.17	37.08
Kerala	91.01	83.48	86.7	81.49	90.79
Madhya Pradesh	39.45	40.94	45.37	51.35	44.94
Maharashtra	38.78	36.98	42.79	49.84	44.83
Odisha	40.21	39.32	44.76	44.02	33.14
Punjab	87.5	79.18	87.99	90.1	80.41
Rajasthan	58.17	67.74	70.81	77.04	61.6

State	2017-18	2018-19	2019-20	2020-21	2021-22
Tamil Nadu	58.19	67.23	71.97	71.36	65.53
Telangana	48.43	44.9	48.6	53.88	47.87
Uttar Pradesh	47.3	44.7	44.91	55.47	46.78
Uttarakhand	77.42	74.77	78.73	66.69	60.33
West Bengal	47.11	44.05	50.29	55.12	71.83

Apart from these fixed committed expenditures, the States also face another type of committed expenditure on account of inter-governmental fiscal transfers. Apart from the transfers under tax devolution, most of the transfers require States matching grants or comes with conditionalities. Hence, the State's hands are tied further to that extent. Under Centrally Sponsored Schemes (CSS), the States matching contribution has increased over time. Earlier, it was about 10 to 20 % in the 11th and 12th FC period and gradually increased to 25% in some schemes. By 14th FC period, the States matching share is generally fixed at 40%.

Before 2014, the CSS and Centrally Sector Scheme' (CSS) transfers were routed through society route. To enhance transparency, all the CSS and CS transfers are given in treasury route from 2014. The implication of this can be seen on both revenue and expenditure side. All transfers are now accounted under revenue receipts and hence, revenues will go up to that extent but expenditures are divided and accounted under both revenue and capital expenditures. This resulted in an increase in the revenue deficits and capital accounts (RBI, 2014-15). Another issue that the States face is the timing of central transfer's release. Due to delayed releases till the lasts quarter of a financial year, States are not able to pump expenditures adequately and face budget execution issues.

Table 8 details the Committed Expenditure under CSS as percentage of total revenues for all States for 2017-18 and 2020-21. These expenditures vary from State to State depending on the implementation of CSS at State level. The share of CSS is low at about 3 to 4% in States like Haryana, Goa and Gujarat and higher by about 15 to 16% in States like Andhra Pradesh and Madhya Pradesh. Amarnath and Singh (2019) analysed the additional gains from higher tax devolution (under 14th FC period) against the additional burden due to the withdrawal of certain CSS and CS schemes and the changes in the sharing pattern of major CSS calling for greater contribution from the States. The study found that increased States share in CSS takes away the gains accrued due to higher tax devolution. This results in the net gains for States to be marginal from the CSS.

**Table 8: CSS Expenditure as percentage of Revenue Receipts**

State	2017-18	2018-19	2019-20	2020-21	2021-22
Andhra Pradesh	9.99	9.69	5.91	9.06	8.00
Bihar	21.81	26.96	25.33	24.87	25.20
Chhattisgarh	22.07	15.11	15.84	12.97	12.05
Goa	0.00	0.00	0.00	0.00	0.00
Gujrat	12.18	11.29	13.32	15.89	11.03
Haryana	3.79	6.88	10.99	7.38	7.89

State	2017-18	2018-19	2019-20	2020-21	2021-22
Jharkhand	15.22	14.57	16.48	18.15	11.24
Karnataka	0.00	0.00	0.00	0.00	0.00
Kerala	2.15	3.14	2.00	3.96	2.26
Madhya Pradesh	21.54	16.71	17.90	23.84	15.63
Maharashtra	6.53	5.83	3.06	8.22	5.92
Odisha	19.32	18.93	20.44	18.99	13.75
Punjab	0.00	0.00	0.00	0.00	0.00
Rajasthan	10.87	13.06	14.28	12.47	10.78
Tamilnadu	5.77	11.68	10.81	11.48	10.59
Telangana	7.94	4.53	5.10	6.69	3.48
Uttar Pradesh	9.35	11.89	8.81	13.05	9.18
West Bengal	28.58	13.94	14.97	11.61	0.00

Source: Basic Data from Finance Accounts, CAG – Various years

## 2.5 Fiscal Space

Fiscal space is defined as the surplus of revenue receipts after meeting the committed expenditure which is mainly from Revenue expenditure. These surplus is to finance the remaining expenditure of Centrally sponsored schemes, State schemes including subsidies. There are quite few subsidies which are part of centrally sponsored schemes.

Fiscal Space is revenue surplus after considering the committed expenditure, which includes Salaries, wages, Interest payments, Pensions, Statutory grants to local bodies (SFC recommendations) and Central grants to rural local bodies routed through State budget (CFC Recommendation) is given in the table 9 below.

**Table 9: Fiscal Space as % of Revenue Receipts**

State	2017-18	2018-19	2019-20	2020-21	2021-22
Andhra Pradesh*	42.61	45.32	36.39	32.61	44.91
Bihar*	61.54	61.53	55.9	52.13	60.98
Chhattisgarh	62.48	56.55	44.59	41.94	50.38
Goa	52.66	52.37	48.83	47.59	50.78
Gujarat	62.39	61.37	61.06	53.98	64.11
Haryana*	<b>36.2</b>	<b>35.83</b>	<b>29.38</b>	<b>25.01</b>	<b>32.02</b>
Jharkhand	56.34	57.83	53.92	50.41	58.22
Karnataka*	69.3	68.2	64.62	57.83	62.92
Kerala*	<b>8.99</b>	<b>16.52</b>	<b>13.3</b>	<b>18.51</b>	<b>9.21</b>
Madhya Pradesh	60.55	59.06	54.63	48.65	55.06
Maharashtra*	61.22	63.02	57.21	50.16	55.17
Odisha	59.79	60.68	55.24	55.98	66.86
Punjab*	<b>12.5</b>	<b>20.82</b>	<b>12.01</b>	<b>9.9</b>	<b>19.59</b>
Rajasthan*	41.83	32.26	29.19	22.96	38.4

State	2017-18	2018-19	2019-20	2020-21	2021-22
Tamil Nadu*	41.81	32.77	28.03	28.64	34.47
Telangana*	51.57	55.1	51.4	46.12	52.13
Uttar Pradesh	52.7	55.3	55.09	44.53	53.22
West Bengal*	<b>52.89</b>	<b>55.95</b>	<b>49.71</b>	<b>44.88</b>	<b>28.17</b>

Note: \* indicates the States having revenue deficit in 2021-22

The table 9 provides the Fiscal Space as a percentage of Revenue Receipts for different States in India from the fiscal years 2017-18 to 2021-22. Fiscal space refers to the capacity of a government to provide resources for public spending after meeting committed expenditure. It is evident that there is significant variation in fiscal space among the States over the years.

States like Kerala consistently had low fiscal space, indicating limited space... On the other hand, States like Karnataka, Gujarat, and Maharashtra had relatively higher fiscal space throughout the years, suggesting a greater flexibility. Of these States only Gujarat has revenue surplus.

It's noteworthy that some States, such as Punjab and Tamil Nadu, fiscal space is declining. It is worth to note that many States having higher fiscal space also have revenue deficit meaning that these State borrow for current expenditure in addition the surplus they have after meeting committed expenditures..

In conclusion, the analysis of the fiscal space data highlights the diverse fiscal capacities among Indian States. States with higher and stable fiscal space have more room for policy manoeuvring, enabling them to invest in infrastructure, social welfare, and economic development. On the contrary, States with lower and fluctuating fiscal space face constraints in their ability to undertake significant public spending initiatives.

### 3. Subsidies Definition, Conceptual Issues and Measurement

Rationalisation of government subsidies has been prominent on the public policy agenda in India, since 1990, when the first comprehensive estimate of subsidies as unrecovered costs was made by Mundie and Rao (1991). Since then, two White Papers on subsidies have been brought out by the Government of India, first in 1997 and the latest in 2004, both emphasizing the need for rationalisation of this significant component of government expenditure. There have been other documents of the government which have expressed similar policy imperatives regarding specific subsidies or subsidies as a whole, or have drawn attention to their magnitude (thereby implying the need for carefully thought out policies).

It is time to arrive at proper definition of Subsidy in the context of Budgetary accounting systems in India.

The Concise Oxford Dictionary defines subsidy as “money granted by the State, public body, etc., to keep down the price of commodities, etc.” This definition of subsidy is convenient from a layman’s perspective. However, from the perspective of an economist it is quite vague. Till date, economists and various eminent

institutions have provided their respective definitions of subsidy, but they have been unable to arrive at a universal definition for it.

As Stated by the Central Statistical Organisation (CSO), subsidies are “all grants on current account made by government to private industries and public corporations, and grants made by the public authorities to enterprises in compensation for operating losses when these losses are clearly the consequence of the policy of the government to maintain prices at a level below costs of production. In the case of irrigation schemes, operating loss is classified as subsidy. “(National Account Statistics Sources and Methods 2007)

The definition of subsidy used by the CSO has the following limitations:

1. It includes subsidies received by the producers and importers, but consumer subsidies are excluded from the definition.
2. All subsidies are treated as current expenditure. Capital subsidies are referred to as capital transfers.

According to the Government Finance Statistics, International Monetary Fund (IMF), “Subsidies are current unrequited transfers that government units make to enterprises on the basis of the level of their production activities or the quantities or values of the goods or services they produce, sell, export, or import.” (Government Finance Statistics Manual 2014)

The subsidies can be categorised as per the institutional sector of the beneficiary:

- subsidies to public corporations,
- subsidies to private sector enterprises and
- Subsidies to other sectors.

The IMF definition includes subsidies payable to producers only, in certain cases, general government units, non-profit institutions serving households and households may receive subsidies in their capacity as producers.

It included subsidies which are paid to the producers only. The subsidies to final consumers are not included.

Subsidies are treated as current transfers and not capital transfers.

The transfers that the Government units make directly to the households as consumers and almost all transfers to non-profit institutions which are serving households are treated as social benefits or transfers not elsewhere classified, according to the reason for payment.

## **UN SNA**

“Subsidies are current unrequited payments that government units, including non-resident government units, make to enterprises on the basis of the levels of their production activities or the quantities or values

of the goods or services which they produce, sell or import. They are receivable by resident producers or importers.”

According to their definition, the subsidies are not payable to final consumers, rather the current transfer made to the household as consumers are referred to as social benefits. Also, the grants that the Government makes to enterprises in order to finance their capital formation or compensate them for damage to their capital assets are referred to as capital transfers.

According to UN SNA, the subsidies can be further categorised into Subsidies on Products (includes import subsidies, export subsidies and other subsidies on products) and Other Subsidies on Production.

### **European System of Accounts (ESA 2010)**

According to ESA 2010, “subsidies (D.3) are current unrequited payments which general government or the institutions of the European Union make to resident producers”. Subsidies granted by the institutions of the European Union cover only current transfers made directly by them to resident producer units.

Subsidies are classified into subsidies on products (including import subsidies and other subsidies on products) and other subsidies on production. “Subsidies on products are recorded as negative resources in the goods and services account of the total economy. Other subsidies on production (D.39) are recorded as resources in the generation of income accounts of the industries or sectors which receive them.”

Some of the items not classified as subsidies include:

- Current transfers from the General Government to households as consumers. These current transfers are treated as social benefits or miscellaneous current transfers.
- Investment grants
- Current transfers between different parts of the General Government as producers of non-market goods and services, except other subsidies on production. These transfers are treated as current transfers within the General Government.

**The World Bank** provides subsidies under the heading ‘Subsidies and other transfers’. As per the World Bank Databank, “Subsidies, grants, and other social benefits include all unrequited, non-repayable transfers on current account to private and public enterprises; grants to foreign governments, international organisations, and other government units; and social security, social assistance benefits, and employer social benefits in cash and in kind.” The statistical concept and methodology followed is from the International Monetary Fund’s Government Finance Statistics Manual 2014, which undertakes an accumulation accounting method that includes all economic events, not just those events which reflect cash transactions, and their effect on assets, liabilities, revenues and expenses. It includes all changes in stocks as well.

However, this method also has a drawback. In terms of data, for most countries the Central Government Finance data is merged into one account, but for certain countries only budgetary Central Government accounts are available. At times these budgetary accounts may not include all the Central Government units like social security funds. This can lead to creation of incomplete datasets. Additionally, the data on Government revenue and expenses is collected by the IMF and by the Organisation for Economic Cooperation and Development (OECD). The IMF sends questionnaires to member countries to collect the data. In spite of sincere attempts by the IMF to ensure uniform data collection, the statistics usually lack completion, are untimely and incomparable across the nations.

### **U.S. Congress, Joint Economic Committee (1972)**

As per the U.S. Congress Joint Economic Committee subsidies are “financial assistance to special groups in the private sector to get them to do things that, it is argued, are in the public interest.” They stated that the full significance of subsidies for the American economy is unclear, but subsidies are important because they alter private market incentives, reallocate resources within the private sector, change the structure of private markets, and alter the distribution of income and taxpayers bear a huge cost because of the subsidy. The report highlighted the following weakness in the definition of subsidies:

- Federal Subsidies are not organised as per their areas of economic impact and objectives.
- There is a bias towards producer rather than consumer subsidies.
- Most of the content to evaluate the subsidies is hidden from the general public. In most cases, the subsidy programs are renamed as tax incentive, loans and cost sharing.

**Mundle and Rao (1991)** have presented an empirical definition of subsidies. According to them, “Government subsidies may be defined as the difference between the cost of delivering various publicly provided goods or services (henceforth, services) and the recoveries arising from such deliveries.” Their definition of subsidies is quite broad as it includes subsidies provided to the consumer and to the producer.

In spite of being a relatively complete definition of subsidies, prior to its application on data of Government receipts and expenditure, a number of adjustments made in estimation are still questionable.

1. In this definition, the non-departmental public enterprises or co-operatives are not classified in the Government sector. The Government is inclusive of only those departments which are directly under the Central Government or the Governments of the State in which the study is being conducted. Thus, this makes it a narrow definition.

The general services expenditure of the government is treated as pure public goods and is excluded from subsidies. There are some explicit subsidies provided in the General services like subsidies given to departmental and defence canteens, etc.



However, despite these eliminations, there may still be a range of social services which can be included under pure public services. If these are not removed then the measured value of subsidies may turn out to be larger than the actual value. Therefore, the definition is open ended.

2. Transfer payments are not included to arrive at a measure of subsidy as they cannot be treated as costs incurred in the provision of a service. However, tax expenditure, which are revenue losses incurred while providing tax incentives, are usually treated as subsidies in written works, have been excluded by Mundle and Rao (1991). The exclusion of tax expenditure may underestimate the value of subsidy obtained via this method.
3. Arriving at the actual cost of service delivery is a trivial exercise and assumptions to estimate the annualised cost of capital is debatable.

Mundle and Rao realised that there would be differences in evaluation of items that are to be included while calculating the subsidy. However, the greater concern was that a considerable portion of the GDP was distributed in the form of subsidies. Thus, using the formula developed, Mundle and Rao aimed to quantify the flow of subsidies so as to ensure that the subsidies are distributed to the actual beneficiaries and the process of distribution is transparent.

**Kenneth P. Thomas (2011)** defines subsidy as, “money given to a firm by government. This can take many forms: cash grants, tax measures, loans at below-market interest rates, loan guarantees, capital injections, guaranteed excessive rates of profit, below-cost or free inputs including land and power, and purchasing goods from firms at inflated prices. This list is not exhaustive, but includes the type of support used in virtually all subsidies.”

He uses the European Union definition of State aid and the term subsidy interchangeably. It has been specified in the report that this given definition of subsidy is not complete.

**Hemlata Rao and Amar Nath H.K. (2003)** mention that the Government gives subsidies in two ways - explicit and implicit subsidies. The explicit subsidies are defined as, “money granted by State or public body to individuals/firms or organisations (who has to bear a part of the cost) to bring down the cost by way of tax exemption, part payment by government, lower interest charges and so on. Or to bring down the final price of those goods and services, which have large externalities or which lead to distributive justice”.

In the monograph, the authors have mentioned that the Government also incurs an implicit subsidy. These implicit subsidies give rise to unrecovered costs.

As per **Cees van Beers and Andre de Moor (2001)**, “Subsidies comprise all measures that keep prices for consumers below market level or keep prices for producers above market level or that reduce costs for consumers and producers by giving direct or indirect support”. This definition implies two types of economic policy intervention.

Nonetheless, the authors still exclude external costs from their definition of subsidy due to the following two reasons:

- Subsidies are incurred on account of active Government intervention, however, lack of internalisation of external costs is lack of Government policy.
- External costs have large uncertainty margins and are difficult to evaluate, while subsidies estimates are more reliable.

### **To Sum-up**

The internationally comparable definitions are those prepared by the United Nations Statistics Division, World Trade Organization (WTO), IMF-Government Financial Statistics (GFS), and OECD.

Most of the studies undertaken in India used Mundle and Rao (1991) definition. The Mundle and Rao (1991) definition is derived from the definition of the U.S. Congress, Joint Economic Committee (1972), which define subsidies as “any government assistance, in cash or in kind, to private sector producers or consumers for which" the government receives no equivalent compensation in return”. Apart from the above, there are two important definitions which are proposed by United Nations- System of National Accounts (SNA) and International Monetary Fund (IMF). SNA defines “Subsidies are current unrequited payments that government units make to enterprises”. IMF defines as “Goods and services acquired and transferred in kind without being used by the general government unit in a production process are classified as transfer payments (subsidies, grants, social benefits or other transfers).

This paper limits itself to explicit subsidies and are defined as,

**“Explicit payments made in cash or kind to individuals, producers or organisations to alter their price and output decisions of the intermediate and final goods, without any return to the provider of the subsidy. The benefits of explicit subsidies are directly available to the individuals and firms”.**

**In the context of Indian budgetary accounting system,** The explicit subsidies can be defined as, ‘money granted by State or public body to individuals/firms or organisations to bring down the cost by way of tax exemption, part payment by government, lower interest charges, and cash and kind transfers to individuals’ . Thus the Explicit subsidies have been defined to include:

1. Explicit payments made to individuals,
2. Explicit payments made to private organisations or public sector undertakings providing private goods and
3. Explicitly Stated expenditures categorised as subsidies in the budgetary transaction.

Now, there is a need to look at the similarities and differences among all these definitions and explain the definition followed in this paper is broader.

Our definition is limited to explicit budgetary subsidies, but all other definitions includes both explicit and implicit. However, due to high spill-over nature of implicit subsidies, the exact qualification of these implicit subsidies are always questioned.

Both SNA and GFS definitions coverage is limited to producer subsidies (defined as Unrequited Payments to Enterprises) and does not consider consumer subsidies. However, our definition considers both. In that sense, these are broader definitions.

However, there is consensus on certain categories of items across the definitions. First, only current transfers are considered as Subsidies and not capital transfers. But, SNA and IMF limit them to only producers only. Whereas, this paper considers for both producers and consumers. Second, all intergovernmental transfers are included in grants and hence not considered as subsidies in all the definitions. Specific transfers meant for benefiting the individuals or firms are included as explicit subsidies in this paper

### **3.1 Freebies vs. Subsidies**

Over the last few years, many State governments in the country have been providing freebies in the name of subsidy for their political benefit. The recent increase in the ‘freebies facility’ has led to an increase in their share in the total expenditures of the State governments. In some cases, States are borrowing money in order to provide freebies to the citizens of their State. However, these are not two words which can be used interchangeably. Hence, it is essential to distinguish between the two. One significant difference between a subsidy and a freebie is that, subsidies when provided can lead to cost recovery in some cases, but in case of freebies, all the cost is unrecovered cost.

On the basis of various definitions provided by the institutions and empirical literature, it can be said that a well-defined explanation of subsidy can be attained. However, for freebies there is no general agreement. Freebies can be identified as a subset of subsidies. As per the dictionary, a freebie is “a thing that is provided or given free of charge”. This vague definition implies that anything which is provided by the government without incurring any cost can be referred to as a freebie. Although the government’s role consists of providing health, education, minimising inequality, provision of public goods etc. of which all cannot be categorised as a freebie. Some of these ‘freebies’ are required for the good health of the economy. Thus, not all freebies can be categorised as bad. The aim should be to distinguish between the good and bad freebies.

**C Rangarajan** differentiates the two terms in his article in the Indian Express. According to him, a subsidy refers to “the difference between the price at which the good is procured and the price at which it is sold.” On the other hand, classification of a good or service as a freebie depends on the nature of the good or service in question. He argues that a subsidy is justified only when it is provided on essential and merit goods. Any free provision beyond these two categories of goods is a freebie.

In another article, 'Accounting for Subsidies', freebies are defined as a **non-merit subsidy**. Subsidies are referred to as government transfers of money, implicit or explicit, which are used to artificially lower prices. It States, "When deciding whether a certain freebie qualifies as a merit or non-merit subsidy, the lines between the aforementioned goals start to blur. Freebies cannot be defined in a finite context, and the definition varies among geographic and economic contexts." Additionally, a debt burden which arises due to a freebie can have a negative impact on the State finances as it can threaten the fiscal sustainability of the State.

Vivek Kaul, has defined freebies as, "a good or service offered by a government free to the citizens or below the cost of producing it." From the perspective of a free market economist, schemes like Public Distribution System and Mahatma Gandhi National Rural Employment Guarantee Scheme are freebies. However, these schemes have proven to be highly beneficial, especially during the time of Covid.

Non-merit subsidies offered by the government or political parties do not bring about long-term benefits are popularly called as freebies.

**Niranjan Sahoo and Alok Chaurasia** "There are no clear definitions yet, while the freebie debate can be traced back to 1920s' American politics. While the dictionary meaning of the word connotes "a thing that is given free of charges", it is far more complex than this. Thus, someone's freebies could be another person's bare essentials.

**The RBI Bulletin**, June 2022, emphasises that there is no precise definition for freebies, but differentiating them from public/merit goods is essential. The public/merit goods prove to be beneficial to the economy, whereas provision of free water, free electricity, farm loan waivers etc. which are all referred to as freebies result in price distortion and lack of incentive to work.

### **3.2 Welfare Expenditure vs. Subsidies**

Welfare expenditure pertains to assistance provided by the government to the individuals and households which are in need of upliftment. The government helps those in need by providing financial assistance and support through their programmes. Most of the programmes are based on healthcare, education, unemployment insurance and income support. Welfare expenditure helps to reduce poverty, provide a safety net during economic downturn and improve health outcomes and educational opportunities.

Subsidies are provided by the government to incentivise the production or consumption of certain goods and services. They refer to financial assistance provided by the government to support certain industries or organisations via tax breaks or grants. However, various institutions and literature have defined subsidies in their own manner. Whereas, as compared to subsidies, all economists have reached a general consensus regarding the definition of welfare expenditure. They define welfare expenditure as "public spending in order to reduce the persistence of poverty or inequality in the economy".

The two terms do seem to have similar meanings as both have the objective to encourage economic activity and support the under-privileged citizens. The only significant difference between the two terms is that welfare expenditure is provided by the government until the impoverished individuals and households in the society are uplifted to the required capacity. Subsidies are instruments which ensure that the benefits of the government programmes reach the intended beneficiaries.

Thus, welfare expenditure is an all-inclusive concept which supports the overall welfare of the individuals and subsidies are target oriented and focussed on specific issues of the economy.

Thus, from the above discussion it can be inferred that there is a thin line between freebies and subsidies and welfare expenditure and subsidies. Whilst, there is a minor difference in between welfare expenditure and subsidies, but when it comes to freebies and subsidies sometimes tend to be used synonymously due to lack of consensus on the meaning of freebies.

### **3.3 Derived Definition of Explicit Subsidies**

**In the context of Indian budgetary accounting system,** The explicit subsidies can be defined as, ‘money granted by State or public body to individuals/firms or organisations to bring down the cost by way of tax exemption, part payment by government, lower interest charges, and cash and kind transfers to individuals’ . Thus the Explicit subsidies have been defined to include:

1. Explicit payments made to individuals,
2. Explicit payments made to private organisations or public sector undertakings providing private goods and
3. Explicitly Stated expenditure categorised as subsidies in the budgetary transaction.

In this definition of explicit subsidies, the expenditure on public goods (general services), expenditure in the form of provision of services for which cost recoveries are either made or not and grants in aid given to institutions or local bodies for providing services have been excluded.

Explicit subsidies include payments in cash or kind to individuals or organisation without any return. The organizations include State level PSUs, NGOs, and extra departmental wings like corporations for the purpose spending towards explicit payments towards individuals. For instance, assistance given to Electricity boards for free power supply to farmers and poor households and grants give to Road Transport corporations for free travel concessions to certain section of people. However CAG accounting system includes only those expenditures which are explicitly Stated as subsidies and do not cover such grants or assistance towards providing the explicit subsidies.

CAG while preparing the finance accounts of the State provide a Statement on explicit subsidies given by the States (Appendix VI of the State finance accounts). This Statement is expected to bring out all expenditures of the States in the nature of subsidy, rather than only those that are classified as subsidy in

the State Budgets (Amarnath and Nayudu 2023). There are instances where States have classified subsidies as 'other expenditure' or 'grant-in-aid' and which have, thus not been reflected in the finance accounts as subsidies. In many cases, the accounts of the recipient of assistance show it as subsidy, and thus, it has been accounted as subsidy by the Audit report (Commercial) of the C&AG but not in the finance accounts. Thus, in some cases, the Statement does not provide a true reflection of the aggregate subsidies provided. To be relevant, it is essential that these Statements provide comprehensive data on all subsidies.

As per the Appendix VI of the Finance Accounts, the explicit subsidies as percent of revenue receipts is around 8 to 20%. The explicit subsidies in finance accounts look to be an underestimate due to its exclusion of other such expenditure on subsidies made through PSUs, local bodies and special purpose vehicles like corporations. To show the magnitude of this underestimation of explicit subsidies, there is a need for holistic and comparable estimation of explicit subsidy at state level by including all such similar expenditures.

The States account the expenditure on subsidies in different way. The first category is exclusively specified as subsidies under an object head. Many times these subsidies are administered through Local bodies or Special Purpose vehicles like Boards and corporations. In such cases the expenditures on subsidies are accounted in different objects like grants in aid non-salary or assistance to Public sector Units. All such expenditures in the nature of explicit subsidies is carefully collated from the detailed demand for grants of the State budgets in this session and are analysed.

The governments incur the expenditures on general services, social services and economic services. The States also incur expenditures under Centrally Sponsored Schemes (CSS). Therefore these explicit subsidies can be categorised into three categories of General, social and economic services and also under CSS within these categories.

In this section we estimate the fiscal space and extent of fiscal space absorbed by the explicit subsidies for two States of Punjab and Uttarakhand.

## 4. Punjab

### 4.1 Fiscal Profile of Punjab:

Punjab is one of the prominent northern agrarian States of India. Its contribution to agriculture and the Indian economy has been remarkable and made India self-reliant in food. Punjab is the food bowl of India. With 1.53% of the country's area, Punjab contributed 29% of rice and 38% of wheat in central food grains of the nation. The State of Punjab has been the trendsetter in terms of agriculture development and also the pioneer of the Green Revolution in India. Apart from producing the best quality of cotton, wheat and rice in India, Punjab also houses some major industries such as Cycle, Sports Goods and Hosiery etc. The State achieved the target of 100% electrification in 1976 and has made large investments in providing basic infrastructure like roads, safe drinking water, school education and health to its citizens much ahead of the other States. This has provided the requisite impetus for high growth during 1960s-1980s.

Punjab, number one in Per Capita Income across the country for a long time, has now lost the race to other States. The State slid from the top to the 11th position on Per Capita Income ranking. States like Maharashtra, Kerala, Tamil Nadu, 7 Karnataka, Gujarat, Haryana and even Himachal Pradesh have surpassed Punjab on the Per Capita Income parameter.

The GSDP of Punjab for the year 2021-22 at current prices stood at ₹5, 73,763 Crore, which is 8.32% higher than that of the previous year, while the national growth stood at 8.90%. The GSDP for FY 2022-23 is pegged at ₹6, 29,834 Crore, i.e. an increase of 9.77% over the previous year. In Punjab's economy, agriculture sector is still a significant contributor, i.e. 24.83% of the GSDP. The contribution of the service sector and industrial sector is 50.63% and 24.54%, respectively.

Effective Outstanding Debt of Punjab stands at ₹2.63 lac Crore as per 2021-22 (RE). In addition, State Agencies /PSUs /Boards /Corporations have a debt close to ₹55,000 Crore, out of which the State Government has guaranteed around ₹22,250 Crore. In the last five years, from FY 2016-17 to FY 2021-22, the Debt of the State has grown by 44.23% and stood at 45% of GSDP in 2022-23.

**Table 10: Fiscal Profile of Punjab (per Cent of GSDP)**

Budget description / years	2017-18	2018-19	2019-20	2020-21	2021-22 RE	2022-23 BE
Total Revenue Receipts	11.25	12.15	11.40	12.75	13.65	15.14
States Own Tax Revenue	6.46	6.16	5.55	5.55	6.38	7.24
Share in Central Taxes	2.25	2.34	1.91	1.96	2.40	2.34
Non-tax Revenue	2.54	3.65	3.93	5.24	4.87	5.56
State Own Non-Tax Revenue	0.92	1.48	1.23	0.77	0.95	1.00
Grants from Centre	1.62	2.17	2.70	4.47	3.92	4.56
Revenue Expenditure	13.26	14.71	14.04	15.94	17.17	17.14
Capital Expenditure	0.50	0.47	3.30	0.81	1.69	1.74

Budget description / years	2017-18	2018-19	2019-20	2020-21	2021-22 RE	2022-23 BE
Revenue Deficit Surplus(+)/Deficit (-)	-2.01	-2.56	-2.64	-3.19	-3.52	-1.99
Fiscal Deficit Surplus(+)/Deficit (-)	-2.65	-3.13	-3.11	-4.17	-5.44	-3.78
Outstanding Liabilities	38.76	38.08	39.23	42.40	43.56	44.91

Source: State Budget Documents and CAG Finance Accounts various years.

The State's Own Tax Revenue has decreased from 6.46% of GSDP in 2017-18 to 5.55% on 2020-21, indicating a perceptible decline in the State's ability to raise resources internally and higher reliance of State Finances on transfer from the Union Government. The less-than-expected buoyancy in GST, State Excise, and Taxes on Vehicles, Stamps & Registrations, and Mining etc. is a tell-tale sign of market failure and faulty policies across these revenue generating sectors.

Increasing revenue expenditure and stagnant revenue receipts have resulted in huge revenue deficits. The State's revenue deficit has increased from 2.01% of GSDP in 2017-18 to 3.52% in 2021-22 RE, leaving very little borrowings for capital expenditure. Fiscal Deficit stood at 5.44% of GSDP in 2021-22. The capital expenditure has been less than 1% of GSDP from 2017-18 to 2022-23. The revenue expenditure has increased from 13.26% in 2017-18 to nearly 17% in 2021-22 RE.

Revenue expenditure is again dominated by the committed expenditures like interest payments, pensions, salaries. Nearly 20% of revenue expenditure is on interest payments and another 15% is on pensions. If we include statutory grants to local bodies, the committed expenditure is nearly 80% of the revenue receipts leaving very little for the State to have any liberty to expand the activities that increases revenue expenditure and bring down revenue deficits. Nearly half of the revenue expenditure is on non-developmental expenditure i.e., General services. If one excludes the salaries in social and economic services the actual developmental expenditure is minuscule in revenue expenditure. Increasing assistance to PSU for the losses and subsidies, particularly to power and transport, is one of the main concerns.

It is, therefore, necessary to look into various subsidies and assistance provided by the Punjab Government.

#### 4.2 Fiscal Space of Punjab

The total revenue expenditure in Punjab is around 15% of GSDP during 2018-19 to 2021-22, whereas revenue receipts is around 13% of GSDP resulting huge revenue deficit. The committed expenditure has increased from 9.94% of GSDP in 2018-19 to 11.88 and 10.47% of GSDP in 2020-21 and 2021-22. Increase in committed expenditure has resulted in decline fiscal space from 2.21% of GSDP in 2018-19 to 0.89% in 2020-21 and back to same level of 2.26% of GSDP in 2021-22. However due to increased non committed expenditure 4.78% in 2018-19 to 5.26% in 2021-22 due increase in subsidies and other developmental expenditure, the majority of the revenue expenditure had to be financed by the borrowings. Increase in committed expenditure is visible in all the components of committed expenditure, such as Salaries and



wages, pensions, Interest payments and grants in aid to local bodies. Ease in finances and more fiscal space in 2021-22 is due to increase in revenue receipts by 1% of GSDP in FY 2020-21 and 2021-22.

**Table 11: Fiscal Space and Explicit Subsidies of Punjab**

Figures in Rs. Lakh					As Per Cent of GSDP			
	2018-19	2019-20	2020-21	2021-22	2018-19	2019-20	2020-21	2021-22
<b>1 Revenue Expenditure</b>	<b>7540370.93</b>	<b>7585963.72</b>	<b>8634462.25</b>	<b>9663652.81</b>	<b>14.71</b>	<b>14.13</b>	<b>15.96</b>	<b>15.73</b>
General Service	3693050.80	3861435.45	4325301.06	4723978.01	7.21	7.19	8.00	7.69
Social Service	1832037.26	1948385.22	2167490.48	2533431.57	3.57	3.63	4.01	4.12
Economic Service	2015282.87	1776143.05	2141670.71	2406243.23	3.93	3.31	3.96	3.92
Grants-In-Aid And Contributions	226466.37	321031.47	597131.12	385868.94	0.44	0.60	1.10	0.63
<b>2 Expenditure Under CSS</b>	<b>309170.52</b>	<b>286430.85</b>	<b>288040.53</b>	<b>367747.96</b>	<b>0.60</b>	<b>0.53</b>	<b>0.53</b>	<b>0.60</b>
General Service								
Social Service								
Economic Service								
Grants-In-Aid And Contributions								
<b>3 Salaries Total</b>	<b>2024795.67</b>	<b>2081084.27</b>	<b>2116068.56</b>	<b>2364483.03</b>	<b>3.95</b>	<b>3.88</b>	<b>3.91</b>	<b>3.85</b>
General Service	739054.99	768217.36	790778.75	879006.41	1.44	1.43	1.46	1.43
Social Service	1048972.60	1086127.69	1114422.84	1262151.88	2.05	2.02	2.06	2.05
Economic Service	236768.08	226739.22	210866.97	223324.74	0.46	0.42	0.39	0.36
<b>4 Subsidies CAG</b>	<b>1336091.45</b>	<b>1016122.25</b>	<b>974759.49</b>	<b>1451561.09</b>	<b>2.61</b>	<b>1.89</b>	<b>1.80</b>	<b>2.36</b>
General Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Social Service	3140.60	2500.14	1000.00	6450.00	0.01	0.00	0.00	0.01
Economic Service	1332950.85	1013622.11	973759.49	1445111.09	2.60	1.89	1.80	2.35
<b>Fiscal Space</b>								
<b>1 Revenue Expenditure</b>	<b>7540370.93</b>	<b>7585963.72</b>	<b>8634462.25</b>	<b>9663652.81</b>	<b>14.71</b>	<b>14.13</b>	<b>15.96</b>	<b>15.73</b>
<b>2 Revenue Receipts</b>	<b>6226908.44</b>	<b>6157474.47</b>	<b>6904818.22</b>	<b>7816830.36</b>	<b>12.15</b>	<b>11.47</b>	<b>12.77</b>	<b>12.73</b>
<b>3 Salaries and wages</b>	<b>2024795.67</b>	<b>2081084.27</b>	<b>2116068.56</b>	<b>2364483.03</b>	<b>3.95</b>	<b>3.88</b>	<b>3.91</b>	<b>3.85</b>
<b>4 Interest Payments</b>	<b>1630589.38</b>	<b>1781016.95</b>	<b>1907751.03</b>	<b>2088352.13</b>	<b>3.18</b>	<b>3.32</b>	<b>3.53</b>	<b>3.40</b>
<b>5 Pensions</b>	<b>1170362.71</b>	<b>1167584.51</b>	<b>1477650.35</b>	<b>1541224.77</b>	<b>2.28</b>	<b>2.17</b>	<b>2.73</b>	<b>2.51</b>
<b>6 3604 Gia To Local Bodies</b>	<b>226466.37</b>	<b>321031.47</b>	<b>597131.12</b>	<b>385868.94</b>	<b>0.44</b>	<b>0.60</b>	<b>1.10</b>	<b>0.63</b>
<b>7 Central Gia To Local Bodies</b>	<b>39754.93</b>	<b>229775.02</b>	<b>324890.80</b>	<b>50440.20</b>	<b>0.08</b>	<b>0.43</b>	<b>0.60</b>	<b>0.08</b>
<b>8 Total Committed Expenditure</b>	<b>5091969.06</b>	<b>5580492.22</b>	<b>6423491.86</b>	<b>6430369.07</b>	<b>9.94</b>	<b>10.39</b>	<b>11.88</b>	<b>10.47</b>
<b>9 Fiscal Space</b>	<b>1134939.38</b>	<b>576982.25</b>	<b>481326.36</b>	<b>1386461.29</b>	<b>2.21</b>	<b>1.07</b>	<b>0.89</b>	<b>2.26</b>
<b>10 Developmental Expenditure</b>	<b>2448401.87</b>	<b>2005471.50</b>	<b>2210970.39</b>	<b>3233283.74</b>	<b>4.78</b>	<b>3.73</b>	<b>4.09</b>	<b>5.26</b>
<b>GSDP</b>	<b>51250968.89</b>	<b>53703104.60</b>	<b>54085261.20</b>	<b>61422676.33</b>				

Source: Finance Account, CAG, GOI, Various Issues

### 4.3 Explicit Subsidies in Punjab

Explicit subsidies under various categories are given in Table 12.1 and 12.2. Subsidies under the power sector and various loan waivers are major subsidies in Punjab in addition to expenditure under transport. Punjab Roadways is a departmental commercial undertaking, and losses incurred in operation public transport are an implicit subsidy not considered in this estimate. All the cash transactions (both Revenue and Expenditure) of roadways is included in the consolidated fund of the State. Major explicit subsidies in Punjab include loan waivers and interest subsidies, Old age pensions, assistance to power sector both for

covering up losses and free power to households and farmers. Total explicit subsidies has been increasing from 19.22% of Revenue expenditure in 2019-20 to 25.56% in 2022-23. Maximum increase can be seen in Economic services, mainly because of power sector. Share of economic services has increased from 13.79% in 2019-20 to 19.48% of revenue expenditure in 2022-23, Sharp raise can be seen from 2021-22 onwards.

**Table 12 Explicit Subsidies in Punjab**

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24(BE)
(% of Revenue Expenditure)					
<b>Subsidies (bud)</b>	13.36	11.28	14.85	17.61	14.87
<b>Scholarship (bud)</b>	0.68	0.65	0.79	0.74	0.63
<b>Old Age Pensions (bud)</b>	2.86	2.71	4.50	4.71	4.64
<b>Grant-in-Aid (bud)</b>	2.31	2.70	1.88	2.50	2.06
Total Explicit Subsidies	<b>19.22</b>	<b>17.34</b>	<b>22.02</b>	<b>25.56</b>	<b>22.20</b>
<b>General Service</b>	1.73	1.20	0.61	0.41	0.23
<b>Social Service</b>	3.70	3.44	5.50	5.67	5.85
<b>Economic Service</b>	13.79	12.70	15.92	19.48	16.12
<b>Subsidies under CSS</b>	0.01	0.01	0.01	0.02	0.01
(% Revenue Receipts)					
<b>Subsidies (bud)</b>	16.46	14.10	18.36	22.11	18.57
<b>Scholarship (bud)</b>	0.84	0.82	0.98	0.92	0.78
<b>Old Age Pensions (bud)</b>	3.53	3.39	5.56	5.91	5.79
<b>Grant-in-Aid (bud)</b>	2.85	3.38	2.33	3.14	2.58
Total Explicit Subsidies	<b>23.68</b>	<b>21.68</b>	<b>27.22</b>	<b>32.08</b>	<b>27.72</b>
<b>General Service</b>	2.13	1.50	0.75	0.52	0.29
<b>Social Service</b>	4.56	4.30	6.80	7.12	7.30
<b>Economic Service</b>	16.99	15.88	19.68	24.45	20.13
<b>Subsidies under CSS</b>	0.01	0.02	0.01	0.02	0.02

Source: Detailed Demand for Grants, Budget Documents of Respective years, Government of Punjab

Across different sectors, social welfare occupies major share which includes old age pensions, scholarships to students and other welfare programme subsidies. Barring social welfare, Power sector takes away nearly 67% of total explicit subsidies. Second major sector is agriculture, which included free power supply to farmers at around 36.26% of total explicit subsidies. For detailed subsidy payments to power sector and that are not reimbursed, please refer BOX 1. Under paid Subsidies to Punjab State Power Corporation Limited (PSPCL). Detailed Explicit subsidy Statement are given annexures 1.

**Table 13: Sector wise Explicit Subsidies in Punjab**

	2019-20	2020-21	2022-23 (RE)	2022-23 (RE)	2023-24(BE)
Per Cent of Total Explicit Subsidies					
<b>Agriculture</b>	55.77	49.05	39.74	36.26	39.08
<b>Social Welfare</b>	2.01	3.06	2.06	2.94	1.60
<b>Industry</b>	12.03	13.43	11.25	10.21	4.10
<b>Transport</b>	0.00	0.00	1.40	0.16	0.00
<b>Insurance</b>	0.60	0.22	0.26	0.47	1.82
<b>Loan</b>	4.14	0.32	4.01	3.40	1.43
<b>Power</b>	64.44	68.40	63.19	67.34	66.14
<b>Others</b>	0.00	0.00	0.00	0.00	0.00
<i>Figures in Rs Lakh</i>					
General Services	<b>130879</b>	<b>103586</b>	<b>58619</b>	<b>130187</b>	<b>48209</b>
Social Services	<b>279153</b>	<b>296761</b>	<b>531370</b>	<b>621592</b>	<b>665886</b>
Economic Services	<b>1046218</b>	<b>1096829</b>	<b>1538143</b>	<b>1884258</b>	<b>2287765</b>
Total Subsidies	<b>1456250</b>	<b>1497176</b>	<b>2128131</b>	<b>2636036</b>	<b>3001860</b>

Note: Total Subsidies do not add up to 100 as there some overlapping across sectors. Project for Promotion of Micro Irrigation in Punjab (NABARD RIDF 20) - Loan from NABARD, Scheme For providing assured irrigation water to the waterlogged areas in South western districts (NABARD - RIDF-21) - Loan from NABARD, Debt Relief to Farmers, Assistance to Punjab Agro - Repayment of Loans of Various Banks and Assistance to Punjab State Cooperative Agricultural Development Bank for Repayment of Loan to NABARD (loan Waiver) are repeated in agriculture and loan. Scheme for Power subsidy to Farmers, Solar-Electric Hybrid Community Lift-Micro Irrigation Projects form Canal Outlets in Punjab (NABARD-RIDF-24) and Save Water Earn Money Scheme of Direct Benefit Transfer for electricity to agriculture Consumers are repeated in power and agriculture. Power Subsidy to Industry is repeated in power and industry.

Source: Detailed Demand for Grants, Budget Documents of Respective years, Government of Punjab

**Debt relief** given to farmers is one of the major explicit subsidies. Total loan waivers were Rs. 4308 Crore in 2018-19. These loan waivers have been continuous feature though the volume is coming down. Loan waiver to agricultural farmers was a poll promise in 2017. Other than farm loan waivers, assistance to Punjab State industrial development corporation and State Cooperative development bank have been prominent. The total loan waivers was Rs. 773 Crore in 2021-22 of which Rs.590 Crore was debt relief to farmers.

Another major subsidy is in power sector. So far, the major subsidy was free power to farmers, which has been continuously above Rs. 6000 Crore per year during the reference period. The free power to agricultural consumers was around Rs. 6700 Crore in 20121-22 RE. Power subsidies to the industry is around RS. 454 Crore in 2021-22 RE. The cause of concern is the new announcement of free power for up to 300 units by AAP government in 2022-23. The burden of this announcement is not given the budget of 2022-23. However, as per conservative estimates (see Box 1) by many, this may cost the exchequer an additional Rs 14,337 Crore. (Indian Express, April 19, 2022). One has to wait and see the budget for 2023-24. The State government's promise to reimburse these subsidies costs to PSPCL every year is also an illusion. Nearly 42% of these power subsidies are still pending. In the absence of State government reimbursing these subsidies to PSPCL, the power corporation borrows and the contingent liability of State government increase to that extent. Refer box1 for more details.

**DBTs** are usually the best way to target the beneficiaries and help reach the benefit directly to the targeted groups. However, some of these DBTs are cost to the exchequer in times of financial crisis. Distribution of Smart Phones amounting Rs. 94 Crore, Assistance to Artisans for repair and replacement of tools to the tune of Rs. 231 Crore, Assistance for marriage Rs. 155 Crore in 2021-22 and provision of free bicycles to all girls going to schools to the tune of 20 Crore in 2018-19 and 2019-20 are the major ones.

Public transport is Departmental Government Undertaking in Punjab compared to other States where they are PSUs in the form of Road Transport Corporation. Transport being a government undertaking, entire revenue and expenditure is met out of consolidated fund of the State. Therefore the losses incurred under public transport are not explicit in nature. Here explicit subsidies include only the travel concessions given to various categories of beneficiaries. Punjab government gives free travel concessions to students, physically handicapped, patients of chronic diseases (Like HIV, leprosy etc.) and journalists. Free travel subsidy is around Rs. 100 to 150 Crore during 2017-18 to 2020-21. For the year 2022-23 an allocation of Rs. 105 Crore is provided.

Debt relief given to farmers is one of the major explicit subsidies. Total loan waivers were Rs. 4308 Crore in 2018-19 and Rs. 773 Crore in 2021-22 of which Rs.590 Crore was debt relief to farmers.

Another major subsidy is in power sector. So far the major subsidy was free power to farmers which has been continuously above Rs. 6000 Crore per year during the reference period. The free power to agricultural consumers was around Rs. 6700 Crore in 20121-22 RE.

It was also observed that the percentage of liable subsidy that has been reimbursed has declined over the years from 68% reimbursed in 2018-19 to 58% in 2020-21.

Arrears of Subsidies to be reimbursed to PSPCL is increasing year after year resulting in to debts of PSPCL which is again guaranteed by the State Government of Punjab, resulting in increasing debt burden of the State.

**Free power** up to 300 units by AAP government in 2022-23, even with a conservative estimate, may cost the exchequer an additional Rs 14,337 Crore. (Indian Express, April 19, 2022).

Distribution of Smart Phones amounting to Rs. 94 Crore, Assistance to Artisans for repair and replacement of tools to the tune of Rs. 231 Crore, Assistance for marriage Rs. 155 Crore in 2021-22 and provision of free bicycles to all girls going to schools to tune of 20 Crore in 2018-19 and 2019-20 are the major ones.

Punjab government gives free travel concessions to students, physically handicapped, patients of chronic diseases (Like HIV, leprosy etc.) and journalists. Free travel subsidy is around Rs. 100 to 150 Crore during 2017-18 to 2020-21. For the year 2022-23, an allocation of Rs. 105 Crore is provided.

Incentives given to industries under industrial policy is to the tune of Rs. 1600 Crore in 2020-21 and have increased to Rs. 2140 Crore in 2022-23BE. Assistance to Punjab Dairy Development Board is between Rs. 7 to 9 Crore during 2019-20 to 2022-23.

### BOX 1. Under paid Subsidies to Punjab State Power Corporation Limited (PSPCL)

DISCOMS play an important role in ensuring accessibility of electricity at affordable rates for small consumers such as households, shops and establishments and agriculture as they depend on subsidy. State's subsidy is growing at 15% per annum and 17% of total revenue of DISCOMs. But they range from 22-28% in few States like Haryana, Karnataka, MP and Punjab (PFC, 2020). Although Punjab's DISCOM - PSPCL is performing great on operational (bill efficiency - 89%, collection efficiency -100%, Technical & Commercial losses - 11%) and accountability front, it is still suffering humongous losses. As per Niti aayog's - Turning Around the Power Distribution Sector: Learnings and Best Practices from Reforms Report, DISCOMs in the north eastern States and agrarian States are heavily dependent on government subsidies. Punjab ranks 8TH in the list of Tariff subsidy as a share of DISCOM total revenue for 2018-19 (PFC).

Punjab's Gross energy sold is 48,050 MU and revenue earned is 31714 cr. The breakup is as follows-

	Energy sold	Revenue earned
<b>Domestic</b>	30%	24%
<b>Commercial</b>	6.6%	8%
<b>Agricultural</b>	26%	0%
<b>Industrial</b>	33%	33%
<b>Others</b>	3.3%	-1.25%
<b>Tariff subsidy</b>		35%

*Source: Report on performance of power utilities 2020-21, PFC*

Agricultural farmers continue to receive free power. Free power result in massive electricity and water use thus eroding the fiscal as well as environmental balances in economy. The amount of arrears including interest on pending subsidy, which has been projected by Punjab State Power Corporation Limited (PSPCL) for agriculture, domestic and industry in Appendix 1

As of 2020-21, Punjab Government has to pay Rs 7930.21 Crore to PSPCL towards subsidies. It was also observed that the percentage of liable subsidy that has been reimbursed has been declining over the years from 68% reimbursed in 2018-19 to 58% in 2020-21. Arrears of Subsidies to be reimbursed to PSPCL is increasing year after year resulting in to debts of PSPCL which is again guaranteed by the State Government of Punjab resulting in increasing debt burden of the State. It is clear from the Appendix table that the subsidies are reduced from that given by the PSPCL by the State government, which again stood above Rs. 100 Crore every which booked into losses of the power corporation.

Further, Punjab Government has announced in Budget 2022 that from July 1, 2022, 300 units of domestic power supply per month will be made free to all citizens of Punjab. According to PSPCL's calculations, if all consumers use the entire 300 units of free power at Rs 5.11 per unit, the total additional subsidy outlay would increase to Rs 11,452 Crore per annum, in addition to fixed charges of Rs 459 core. As such, the total would amount to Rs 11,911 Crore each year. For the approximate 11.55 Lakh consumers who use more than 300 units of power, the yearly subsidy outlay amounts to Rs 2,427 Crore, including fixed charges of Rs 302 Crore. So, the estimated annual subsidy outlay for both the categories (about 73.80 Lakh consumers) would increase to Rs 14,337 Crore. (Indian Express, April 19, 2022)

**Raakhi Jagga**, "Explained: The cost and benefit of AAP's free electricity scheme in Punjab", Indian Express, April 19, 2022

## 5. Uttarakhand

### 5.1 Fiscal Profile:

Uttarakhand being a special category State, the State finances are well in control. Except for the years 2018-19 and 2019-20, i.e., Uttarakhand has been having revenue surplus. Revenue receipts have increased from 13.55% of GSDP in 2018-19 to 15.82% in 2021-22 mainly due increased transfers from centre being a special category State. The revenue expenditure around 14.3% of GSDP in 2021-22. This itself giving enough fiscal space for the State. Even the fiscal deficit is much below the levels of FRM at 2.30% and 1.37% of GSDP in 2020-21 and 2021-22. The outstanding Debt is around 31% during the reference period.

**Table 14: Fiscal Profile of Uttarakhand**

Budget description / years		2018-19	2019-20	2020-21	2021-22	2022-23 RE	2023-24 BE
		Percent of GSDP					
1	Total Revenue Receipts	13.55	12.84	16.13	15.82	17.20	17.03
2	Revenue Expenditure	13.98	13.73	15.66	14.30	16.39	15.74
3	Interest Payments & Servicing of Debt	1.94	1.95	2.08	1.89	2.07	1.91
4	Capital Expenditure	2.69	2.26	2.76	2.77	3.46	3.92
5	Revenue Deficit Surplus(+)/Deficit(-)	-0.43	-0.89	0.47	1.52	0.81	1.29
6	Fiscal Deficit Surplus(+)/Deficit(-)	-3.18	-3.20	-2.30	-1.37	-2.68	-2.70
7	Primary Deficit Surplus(+)/Deficit(-)	-1.24	-1.32	-0.28	0.44	-0.69	-0.86
8	Outstanding Debt (as on 31st March)	29.01	31.24	34.84	31.52	31.03	30.72

### 5.2 Fiscal Space:

Uttarakhand is doing well not only increasing the revenues but also containing the revenue expenditure so as to have surplus in revenues for capital expenditure purpose. The committed expenditure has been stagnant at around 10% of GSDP. Increase in the revenue and containing the committed expenditure has given the State enough fiscal space for developmental and capital expenditure. The fiscal space has increased from around 3% during the Corvid years to 6.28% in 2021-22.

**Table 15: Fiscal Space and Explicit Budgetary Subsidies in Uttarakhand**

		Rs. Lakh				% of GSDP			
		2018-19	2019-20	2020-21	2021-22	2018-19	2019-20	2020-21	2021-22
1	<b>Revenue Expenditure</b>	<b>3219602</b>	<b>3285880</b>	<b>3709103</b>	<b>3892896</b>	<b>13.98</b>	<b>13.73</b>	<b>15.66</b>	<b>14.30</b>
	General Service	1352487	1384447	1482625	1566811	5.87	5.79	6.26	5.76
	Social Service	1220934	1259321	1476163	1557284	5.30	5.26	6.23	5.72
	Economic Service	646181	642112	750314	768799	2.81	2.68	3.17	2.82
	Grants-In-Aid And Contributions	145932	171667	193220	154033	0.63	0.72	0.82	0.57
2	<b>Expenditure Under CSS</b>	<b>390004</b>	<b>396585</b>	<b>441271</b>	<b>305905</b>	1.69	1.66	1.86	1.12
	General Service	3136	2856	1694	295	0.01	0.01	0.01	0.00
	Social Service	241272	252707	258216	180873	1.05	1.06	1.09	0.66
	Economic Service	97270	66480	96161	69779	0.42	0.28	0.41	0.26
	Grants-In-Aid And Contributions	48326	74542	85200	54958	0.21	0.31	0.36	0.20

		Rs. Lakh				% of GSDP			
		2018-19	2019-20	2020-21	2021-22	2018-19	2019-20	2020-21	2021-22
<b>3</b>	<b>Salaries</b>	<b>1152462</b>	<b>1171373</b>	<b>1175515</b>	<b>1234524</b>	5.00	4.90	4.96	4.54
	General Service	287944	293583	294261	309960	1.25	1.23	1.24	1.14
	Social Service	701143	720518	727602	771070	3.04	3.01	3.07	2.83
	Economic Service	163376	157273	153651	153495	0.71	0.66	0.65	0.56
<b>4</b>	<b>Subsidies (CAG)</b>	<b>17351</b>	<b>10398</b>	<b>13863</b>	<b>14508</b>	0.08	0.04	0.06	0.05
	General Service	0	0	0	0	0.00	0.00	0.00	0.00
	Social Service	0	0	0	0	0.00	0.00	0.00	0.00
	Economic Service	17351	10398	13863	14508	0.08	0.04	0.06	0.05
Fiscal Space									
<b>1</b>	Revenue Expenditure	3219602	3285880	3709103	3892896	13.98	13.73	15.66	14.30
<b>2</b>	Revenue Receipts	3121644	3072257	3820436	4305699	13.55	12.84	16.13	15.82
<b>3</b>	Salaries Total	1152462	1171373	1175515	1241734	5.00	4.90	4.96	4.56
<b>4</b>	Interest Payments	447482	450402	477307	493883	1.94	1.88	2.02	1.81
<b>5</b>	Pensions	539621	550692	616771	636446	2.34	2.30	2.60	2.34
<b>6</b>	State - Gia To Local Bodies	145932	171667	193220	154033	0.63	0.72	0.82	0.57
<b>7</b>	Central - Gia To Local Bodies	48487	74522	85200	71510	0.21	0.31	0.36	0.26
<b>8</b>	Committed Expenditure (3+4+5+6+7)	2333984	2418657	2548012	2597605	10.13	10.11	10.76	9.54
<b>9</b>	<b>Fiscal Space (2-8)</b>	<b>787660</b>	<b>653600</b>	<b>1272424</b>	<b>1708094</b>	<b>3.42</b>	<b>2.73</b>	<b>5.37</b>	<b>6.28</b>
<b>10</b>	<b>Developmental Expenditure (1-8)</b>	<b>885618</b>	<b>867223</b>	<b>1161091</b>	<b>1295291</b>	<b>3.85</b>	<b>3.62</b>	<b>4.90</b>	<b>4.76</b>
	GSDP	23031366	23924653	23686007	27215948				

### 5.3 Explicit Subsidy of Uttarakhand

Explicit Subsidies in Uttarakhand have been within the limits of fiscal space and very much limited social services like old age pensions and scholarships. Total explicit Subsidies in the State is very much below 10% of Revenue expenditure. Nearly 70% of the subsidies are in social services and the remaining 30% is under economic services. In this State again the quantum expenditures categorised as explicit Subsidies in budget documents are less than 0.5% of revenue expenditure, whereas, the scholarships, Old age pensions and other grants in aid in nature of subsidies are not treated as subsidies in the budget documents. Total explicit subsidies have increased from 7.68% of Revenue Expenditure in 2019-20 to 9389% in 2022-23. The increase due increase in explicit subsidies under economic services, particularly in agriculture sector.

When it come sectoral allocation of explicit subsidies, social welfare including old age pensions and scholarships is dominant with nearly 70% of total explicit subsidies. Agriculture sector follows with around 17% of total subsidies. Other sectors are nominal. Detailed Explicit subsidy Statement are given annexures 2.

**Table 16: Explicit Subsidies in Uttarakhand**

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24(BE)
<b>(% of Revenue Expenditure)</b>					
Subsidies (bud)	0.11	0.36	0.38	0.49	0.97
Scholarship (bud)	2.13	2.06	1.81	1.30	0.62
Old Age Pensions (bud)	2.97	3.08	2.78	3.10	3.23
Grant-in-Aid (bud)	2.47	3.61	2.83	5.01	2.83
<b>Total Explicit Subsidies</b>	<b>7.68</b>	<b>9.11</b>	<b>7.79</b>	<b>9.89</b>	<b>7.64</b>
General Service	0.00	0.00	0.00	0.00	0.00
Social Service	5.74	5.93	4.86	6.20	4.59
Economic Service	1.94	3.19	2.94	3.69	3.05
Subsidies under CSS	0.08	0.24	0.23	0.19	0.38
<b>(% Revenue Receipts)</b>					
Subsidies (bud)	0.12	0.35	0.34	0.47	0.89
Scholarship (bud)	2.27	2.00	1.63	1.24	0.57
Old Age Pensions (bud)	3.17	2.99	2.51	2.95	2.99
Grant-in-Aid (bud)	2.65	3.51	2.56	4.77	2.61
<b>Total Explicit Subsidies</b>	<b>8.21</b>	<b>8.85</b>	<b>7.05</b>	<b>9.43</b>	<b>7.07</b>
General Service	0.00	0.00	0.00	0.00	0.00
Social Service	6.14	5.75	4.39	5.91	4.24
Economic Service	2.07	3.09	2.65	3.52	2.82
Subsidies under CSS	0.08	0.23	0.20	0.18	0.35

Source: Detailed Demand for Grants, Budget Documents of Respective years, Government of Uttarakhand

**Table 17: Sector wise Explicit Subsidies in Uttarakhand**

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24(BE)
<b>Per Cent of Total Explicit Subsidies</b>					
Agriculture	16.64	18.14	17.86	17.74	9.33
Social Welfare	9.00	10.80	10.51	25.51	11.88
Industry	3.30	1.67	2.67	3.04	5.49
Transport	0.87	7.15	2.23	1.69	1.71
Insurance	1.05	1.29	2.19	1.78	2.23
Loan	0.00	0.00	0.00	0.00	0.05
Power	0.50	0.07	0.14	0.04	0.13
Others	0.92	0.59	0.78	0.85	6.28
Scholarship	27.69	22.59	23.18	13.10	8.13
Old Age Pension	38.67	33.81	35.69	31.32	42.26
<b>Figures in Rs Lakh</b>					
<b>Total Explicit Subsidies</b>	<b>252231.00</b>	<b>338039.47</b>	<b>303338.2</b>	<b>490687.8</b>	<b>403252.09</b>
General Service	0.23	0.27	0.03	0.25	0.25
Social Service	188497.59	219809.83	189059.45	307469.99	242203.77



	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23 (RE)</b>	<b>2023-24(BE)</b>
Economic Service	63733.32	118229.37	114278.72	183217.56	161048.07

Note: Total Subsidies do not add up to 100 as there some overlapping across sectors Cattle Transport Grant Scheme is repeated in agriculture and transport. National Mission on Micro Irrigation (10%) is repeated in agriculture and power. Incentives on Construction, Development of Chal Khal and Water Bonus Subsidy on Water Conservation is repeated in agriculture and industry.

Source: Detailed Demand for Grants, Budget Documents of Respective years, Government of Uttarakhand

## 6. Gujarat

### 6.1 Fiscal Profile:

Gujarat is one of the wealthiest states of India. The state contributes around 8 percent to national GDP of the country. The Gross State Domestic Product at Market current prices in 2022-23 has been estimated at Rs.2261715 crore as against Rs.1329095 crore in 2017-18. The state registered a growth of above 10% in the recent years. But, the economic growth of Gujarat is adversely affected during 2020-21 due to Covid-19 Pandemic. The GSDP shrunk from double digit growth in the last few years to 0.38% growth in 2020-21. With opening up the economy in post-lockdown period, the state economy bounced back and registered a healthy growth rate of 18.21% in 2021-22 and 15% in the 2022-23(RE). The state is expected to register the above 10% growth rate in the coming years due to strong fundamentals of the economy.

The revenue receipts were around 9.28% of GSDP in 2017-18 as against 8.43% of GSDP in 2023-24(BE). The pandemic affected the fiscal position of the state in 2020-21 (revenue receipts decreased to 7.74%). The state recovered the revenues in the subsequent years. The revenues seem a bit moderated in 2023-24(BE) to 8.43%.

**Table 18: Fiscal Picture of the State**

Budget Item	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23RE	2023-24BE
Total Revenue Receipt	9.28	9.05	8.66	7.74	8.52	8.67	8.43
Own Revenue Receipt	6.52	6.23	5.89	4.88	5.71	6.57	6.33
Own Tax Revenue of which	5.38	5.33	4.79	4.24	4.99	5.90	5.64
- GST	1.60	2.32	2.07	1.78	2.22	2.80	2.68
- All other state Taxes	3.78	3.01	2.72	2.46	2.77	3.10	2.96
Non-Tax Revenue	2.33	2.16	2.64	2.27	1.94	1.31	1.35
Own Non-Tax Revenue	1.13	0.89	1.10	0.63	0.72	0.67	0.69
Central Transfers	2.76	2.82	2.77	2.86	2.81	2.10	2.10
Tax Devolution	1.56	1.56	1.23	1.22	1.59	1.46	1.44
Grants-in-aid	1.20	1.26	1.55	1.64	1.23	0.64	0.66
Revenue Expenditure	8.88	8.84	8.54	9.10	8.19	8.38	8.07
Capital Expenditure	1.98	1.87	1.56	1.62	1.44	1.71	2.85
Revenue Surplus(+)/Deficit (-)	0.39	0.21	0.12	-1.36	0.33	0.30	0.37
Fiscal Surplus(+)/Deficit (-)	-1.61	-1.75	-1.49	-2.44	-1.16	-1.48	-1.82
Outstanding Liabilities	16.63	15.99	16.19	21.61	19.45	18.31	18.64

Source: State Budget Documents and CAG Finance Accounts various years.

The State's own revenues constitute the majority share in the total revenue receipts (6.52% of GSDP 2017-18 and 6.33% in 2023-24(BE)). This reflects the state strong fundamentals and tax base. Central transfers estimated to around 2.76% of GSDP in 2017-18 but fallen down to 2.10% in 2023-24(BE). The reduction is primarily due to the fall in the grant-in-aid which was 1.20% in 2017-18 and reduced to 0.66% in 2023-24(BE). The Gujarat state did not receive any revenue deficit grants both under 14th FC and now under

15th FC award. On the other hand, the tax devolution more or less constant over the years, though there was some fluctuations in 2019-20 and 2020-21.

As mentioned above, the state is focusing on own revenue mobilization under both tax and non-tax revenues. Under GST, the state being a developed state with high consumption, the state's GST revenues witnessed a sharp increase over the years. But the state could not sustain the momentum in the non-tax revenues, especially state own non-tax revenues.

The Gujarat Fiscal Responsibility Act, 2005 is main law at state level that comply with FRBM Act at national level. Gujarat is a fiscally prudent state historically. All the fiscal indicators are within the FRBM limits over the years. In 2020-21, Gujarat reported revenue deficit of Rs. 22547.92 crore (1.36 % of GSDP) for the first time in the recent years. But, the budget 2021-22 corrected this and achieved a revenue surplus Rs. 6408.43 crore (0.33%) in the subsequent year.

The State Government maintained low FD which is almost less than 2% over the years. The fiscal deficit for 2017-18 was 21366.44 crore, which was 1.61% of GSDP. In 2019-20, this is estimated at Rs. 24581 crore, which was 1.49% of the GSDP. In 2020-21, fiscal deficit crossed 2%. The raise is primarily due to covid-19 pandemic impact on the state resulting in higher Government spending and significantly low revenue collections. However, the state curtailed FD and brought back to below 2% in the subsequent years. There was a downward moment of debt-GSDP ratio over the years (16.63% in 2017, 15.99% in 2018 and 16.19 in 2019) until 2020-21 when the pandemic hit the world and the state debt-GSDP increased to 21.61% in 2020-21 (though this is way below the FRBM target of 25%). Again, the state brought down the debt-gdp ratio below 20% in 2021-22 and expected remain around this range in the coming years.

**Table 19: Expenditure Pattern of the State**

Budget Item	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23RE	2023-24BE
Total Expenditure	10.86	10.70	10.10	10.72	9.63	10.09	10.91
General Services	3.18	3.22	3.02	3.17	2.91	2.84	3.13
Of Which,							
Interest Payment	1.43	1.34	1.36	1.46	1.29	1.14	1.16
Social Services	4.20	4.06	3.96	4.10	3.91	4.15	4.09
Of Which							
Education	1.68	1.66	1.53	1.61	1.44	1.64	1.56
Medical & Public Health	0.64	0.66	0.62	0.66	0.73	0.64	0.61
Nutrition	0.18	0.17	0.19	0.22	0.17	0.22	0.20
Water, Sanitation, Housing & Urban Development	1.12	1.05	1.07	1.00	0.97	1.08	1.11
Welfare of SC, ST & BC	0.27	0.28	0.26	0.22	0.22	0.25	0.25
Labour & employment	0.11	0.07	0.06	0.00	0.00	0.00	0.00
Economic services	3.44	3.40	3.09	3.42	2.79	3.07	3.67
Of Which							
Agricultural	0.65	0.61	0.45	0.50	0.36	0.44	0.47

Budget Item	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23RE	2023-24BE
Rural development	0.33	0.32	0.33	0.39	0.26	0.38	0.31

Source: State Budget Documents and CAG Finance Accounts various years.

The revenue expenditure constituted around 8.88% of GSDP and capital expenditure is around 1.98% in 2017-18. The revenue expenditures are more or less at the same level but there was little fluctuations in capital expenditures over the years. The state is trying to step up capital expenditure in the post-pandemic years. Revenue expenditure is expected to come down slightly in 2021-22. This is primarily, due to the reduction in the interest payments. Interest burden for Gujarat was gradually coming down over the years but suddenly shoot up again in the pandemic year. It has come down from 1.43% in 2017 to 1.36% of GSDP in 2019-20 and it has shot up to 1.46% of GSDP in 2020-21. However, it has come down to 1.29 % of GSDP in the next fiscal and expected to come down further in the coming years.

Due to the pandemic, the state government continued its focus on Medical, public health and family welfare, Housing and Urban development and Welfare of SC, ST & Backward Classes social security and welfare, whose allocations are maintained in the budgets of the post pandemic years. Allocations to economic services are hit to some extent in the budget 2021-22 but the state increased back to pre-pandemic levels in subsequent years. This seems to be indicating that there was some expenditure switching and reorientation within and between different sectors in the wake of the pandemic.

## 6.2 Fiscal Space:

The fiscal space which is defined as the residual revenues after meeting the committed expenditures is very comfortable in Gujarat. The state being revenue surplus state during the recent past except in 2020-21, and manageable fiscal deficit below 2% of GSDP, can afford for having comfortable welfare expenditure including subsidies. With committed expenditures less than 50% of Revenue Receipts and a revenue surplus, the state of Gujarat has chosen for more developmental expenditure than subsidies at less than 1.5% of GSDP.

**Table 20: Fiscal Space and Explicit Budgetary Subsidies in Gujarat**

Figures in Rs. Lakh					As Per Cent of GSDP			
	2018-19	2019-20	2020-21	2021-22	2018-19	2019-20	2020-21	2021-22
<b>1 Revenue Expenditure</b>	<b>13278958</b>	<b>14089891</b>	<b>15070358</b>	<b>16042127</b>	<b>8.90</b>	<b>8.71</b>	<b>9.33</b>	<b>8.28</b>
General Service	4756379	4917164	5207424	5642312	3.19	3.04	3.22	2.91
Social Service	5328528	5919727	6081573	6825417	3.57	3.66	3.76	3.52
Economic Service	3157569	3211483	3742402	3533180	2.12	1.99	2.32	1.82
Grants-In-Aid And Contributions	36482	41517	38959	41218	0.02	0.03	0.02	0.02
<b>2 Expenditure Under CSS</b>	<b>1535578</b>	<b>1902526</b>	<b>2036941</b>	<b>1839312</b>	<b>1.03</b>	<b>1.18</b>	<b>1.26</b>	<b>0.95</b>
General Service	45778	41873	57122	17252	0.03	0.03	0.04	0.01
Social Service	1069437	1438918	1438572	1457117	0.72	0.89	0.89	0.75

Figures in Rs. Lakh					As Per Cent of GSDP			
	2018-19	2019-20	2020-21	2021-22	2018-19	2019-20	2020-21	2021-22
Economic Service	420362	421735	538368	364943	0.28	0.26	0.33	0.19
Grants-In-Aid And Contributions	0	0	0	0	0.00	0.00	0.00	0.00
<b>3 Salaries Total</b>	<b>1083647</b>	<b>1094976</b>	<b>1146533</b>	<b>1180457</b>	<b>0.73</b>	<b>0.68</b>	<b>0.71</b>	<b>0.61</b>
General Service	550799	599099	637121	646177	0.37	0.37	0.39	0.33
Social Service	409978	379307	396326	427455	0.27	0.23	0.25	0.22
Economic Service	122870	116570	113086	106825	0.08	0.07	0.07	0.06
<b>4 Subsidies CAG</b>	<b>1726870</b>	<b>1842027</b>	<b>2217788</b>	<b>2233537</b>	<b>1.16</b>	<b>1.14</b>	<b>1.37</b>	<b>1.15</b>
General Service	448	1523	1214	3314	0.00	0.00	0.00	0.00
Social Service	228352	237428	301777	322436	0.15	0.15	0.19	0.17
Economic Service	1497641	1601881	1910194	1907735	1.00	0.99	1.18	0.98
Fiscal Space								
<b>1</b> Revenue Expenditure	13278958	14089891	15070358	16042127	8.90	8.71	9.33	8.28
<b>2</b> Revenue Receipts	13600155	14284376	12815566	16682970	9.11	8.83	7.93	8.61
<b>3</b> Salaries and wages	1083647	1094976	1146533	1180457	0.73	0.68	0.71	0.61
<b>4</b> Interest Payments	2018336	2244866	2420319	2518778	1.35	1.39	1.50	1.30
<b>5</b> Pensions	1829544	1766259	1856975	2016026	1.23	1.09	1.15	1.04
<b>6</b> 3604 Gia To Local Bodies	36482	41517	38959	41218	0.02	0.03	0.02	0.02
<b>7</b> Central Gia To Local Bodies	286341	415344	434850	231400	0.19	0.26	0.27	0.12
<b>8</b> Total Committed Expenditure	5254350	5562962	5897636	5987879	3.52	3.44	3.65	3.09
<b>9 Fiscal Space</b>	<b>8345805</b>	<b>8721414</b>	<b>6917930</b>	<b>10695091</b>	<b>5.59</b>	<b>5.39</b>	<b>4.28</b>	<b>5.52</b>
<b>10 Developmental Expenditure</b>	<b>8024608</b>	<b>8526929</b>	<b>9172722</b>	<b>10054248</b>	<b>5.38</b>	<b>5.27</b>	<b>5.68</b>	<b>5.19</b>
<b>GSDP</b>	<b>149215571</b>	<b>161714320</b>	<b>161610636</b>	<b>193706646</b>				

### 6.3 Explicit Subsidy of Gujarat

Explicit Subsidies in Gujarat have been within the limits of fiscal space and very much limited social services like old age pensions and scholarships. Total explicit Subsidies in the State is around 20% of Revenue expenditure. Nearly 30% of the subsidies are in social services and the remaining 70% is under economic services. Unlike other states, the subsidies in the form of grants in aid, scholarships and old age pensions or assistance is lower than the subsidies categorised as subsidies in the budget. In this State again the quantum expenditures categorised as explicit Subsidies in budget documents are 60% of revenue expenditure, whereas, the scholarships, Old age pensions and other grants in aid in nature of subsidies are not treated as subsidies in the budget documents. Total explicit subsidies have been around 21% of Revenue Expenditure during the reference period.

Distribution of subsidies across various sectors is given in table 18.2. Power sector subsidies to agriculture and industry is around 30% of total subsidies, followed by social welfare (20%). Industrial subsidies have higher share (13%), compared to agriculture (10%).

**Table 21: Explicit Subsidies in Gujarat**

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24(BE)
<b>(% of Revenue Expenditure)</b>					
Subsidies (bud)	12.24	13.79	13.16	12.32	14.56
Scholarship (bud)	3.06	3.66	4.13	1.41	3.95
Old Age Pensions (bud)	1.10	1.65	1.80	0.26	0.82
Grant-in-Aid (bud)	3.84	2.67	3.21	2.46	3.85
<b>Total Explicit Subsidies</b>	<b>20.24</b>	<b>21.76</b>	<b>22.30</b>	<b>16.44</b>	<b>23.19</b>
General Service	0.01	0.01	0.02	0.07	0.12
Social Service	7.74	6.85	8.00	3.17	7.66
Economic Service	12.49	14.91	14.28	13.20	15.40
Subsidies under CSS	0.29	0.25	0.17	0.97	1.58
<b>(% Revenue Receipts)</b>					
Subsidies (bud)	12.08	16.21	12.65	11.89	13.93
Scholarship (bud)	3.02	4.30	3.98	1.36	3.78
Old Age Pensions (bud)	1.08	1.94	1.73	0.25	0.79
Grant-in-Aid (bud)	3.79	3.14	3.09	2.37	3.68
<b>Total Explicit Subsidies</b>	<b>19.97</b>	<b>25.59</b>	<b>21.44</b>	<b>15.88</b>	<b>22.18</b>
General Service	0.01	0.01	0.02	0.07	0.12
Social Service	7.64	8.05	7.69	3.06	7.33
Economic Service	12.32	17.53	13.73	12.75	14.73
Subsidies under CSS	0.29	0.29	0.16	0.94	1.51

Source: Detailed Demand for Grants, Budget Documents of Respective years, Government of Gujarat

**Table 22: Sector wise Explicit Subsidies in Gujarat**

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24(BE)
<b>Per Cent of Total Explicit Subsidies</b>					
Debt/Loan/Principal/Interest	1.03	0.60	1.71	0.30	0.91
Power	29.07	29.27	30.68	40.75	28.99
Transport	1.13	1.23	1.73	5.74	2.84
Agriculture	16.14	8.59	7.22	9.89	13.31
Industry	14.52	16.43	12.47	11.14	12.05
Social Welfare	15.77	14.56	17.20	20.46	19.96
Insurance	0.32	3.12	1.37	0.64	0.35
Others	1.60	2.39	1.08	0.95	1.14
<b>Figures in Rs Lakh</b>					
General Services	<b>1753.6</b>	<b>1136.29</b>	<b>3457.04</b>	<b>13730</b>	<b>24124.9</b>
Social Services	<b>1090657</b>	<b>1031669</b>	<b>1283274</b>	<b>600945.8</b>	<b>1522099</b>
Economic Services	<b>1759632</b>	<b>2247106</b>	<b>2290926</b>	<b>2500696</b>	<b>3060388</b>
<b>Total Subsidies</b>	<b>2852042</b>	<b>3279911</b>	<b>3577657</b>	<b>3115371</b>	<b>4606612</b>

Note: Total Subsidies do not add up to 100 as there some subsidies pertaining to more than one sector like power subsidies to agriculture is included in both power and agriculture and so on.

Source: Detailed Demand for Grants, Budget Documents of Respective years, Government of Gujarat

## 7. Telangana

### 7.1 Fiscal Profile:

Telangana is one of the newest states of India. The Gross State Domestic Product at Market current prices in 2023-24(BE) estimated to be at Rs.1416109 crore as against Rs.505848 crore in 2017-18. The state registered a growth of above 10% in the recent years. But, the economic growth of Telangana is adversely affected during 2020-21 due to Covid-19 Pandemic. Despite of the pandemic, the GSDP growth registered at 2.25% in 2020-21. With opening up the economy, the state economy bounced back and registered a healthy growth rate of 18.40% in 2021-22 and 14.40% in the 2022-23(RE). The state is expected to register growth rate around 8% in the coming years.

When it comes to the fiscal scenario of Telangana, though the pandemic affected revenues, they are buoyant and the state is on the growth path. The revenue receipts as percentage of GSDP increased from 11.84% in 2017-18 to 15.29% in 2023-24 (BE). Though there was a dip in revenues in 2020-21(10.41%).

The revenue receipts comprises of broadly two components, own revenues (tax and non-tax revenue) and central transfers (tax devolution and grant-in-aid from the Centre). If we look at the compositional share of total revenue receipts of the State, around 71% of the revenues are due to own revenues. The OTR increased from 7.54% in 2017-18 to 9.25% of GSDP in 2023-24(BE). On the other hand, tax devolution decreased from 2.19% of GSDP in 2017-18 to 1.31% in 2020-21. It has improved marginally in 2023-24(BE) to 1.52%.

**Table 23: Fiscal Picture of the state**

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 BE	2022-23 RE	2023-24 BE
Total Revenue Receipt (B+C)	11.84	11.83	10.81	10.41	11.10	14.80	13.24	15.29
Own Revenue Receipt	8.58	8.71	7.91	7.50	8.72	10.25	9.48	10.86
Own Tax Revenue (of which)	7.54	7.54	7.13	6.87	7.95	8.30	8.33	9.25
- GST	1.74	2.78	2.48	2.29	2.52	2.78	2.73	3.11
- All other state Taxes	5.79	4.76	4.65	4.59	5.43	5.52	5.60	6.15
Non-Tax Revenue	2.12	2.12	2.00	2.22	1.52	5.09	3.43	4.52
Own Non-Tax Revenue	1.04	1.17	0.78	0.63	0.77	1.95	1.15	1.61
Central Transfers (of which)	3.26	3.12	2.91	2.90	2.38	4.55	3.76	4.43
Tax Devolution	2.19	2.16	1.68	1.31	1.63	1.41	1.48	1.52
Grants-in-aid	1.07	0.95	1.22	1.60	0.75	3.14	2.28	2.91
Revenue Expenditure	11.38	11.32	11.47	12.71	11.92	14.51	13.02	14.95
Capital Outlay	3.19	2.64	1.78	1.64	2.51	2.28	2.03	2.65
Revenue Deficit	0.46	0.51	-0.66	-2.30	-0.81	0.29	0.22	0.34
Fiscal Deficit	-3.56	-3.14	-3.35	-5.06	-4.06	-4.00	-3.21	-2.70
Primary Deficit	-2.12	-1.68	-1.83	-3.32	-2.39	-2.55	-1.79	-1.12
Outstanding Liabilities	22.11	22.97	24.48	28.67	27.62	28.40	27.12	28.08

Source: State Budget Documents and CAG Finance Accounts various years.

The fall in the tax devolution is offset by the increase in the grants-in-aid from 1.07% in 2017-18 to 2.28% in 2022-23(RE) due to the generous grants provided by the 14th FC and Non-FC grants. Neither the 14th nor the 15th FC did not awarded any RD grants to Telangana. This may affect revenue flows of the state in the coming years.

Within own revenues, own tax revenues from GST are expected to increase in the coming years. This is because, GST is now stabilised and revenues are growing linearly across all the categories and this will help the states and the union government to mobilise higher revenues. Other revenue yielding taxes include excise and stamp duty and registration taxes, which the state is already collecting a sizable amount and the scope for additional revenue mobilisation is marginal.

The states non-tax revenue mobilisation is gradually increasing over the years. The own non-tax revenues are fallen from 1.04% in 2017-18 to 0.63% in 2020-21 but increased 1.15% in 2022-23(RE) may jump to 1.61% of GSDP in 2023-24(BE).

The Fiscal Responsibility Act, 2005 is the main law at state level that comply with FRBM Act 2003 at national level. The Telangana state need to improve its fiscal consolidation path as the fiscal deficit is above the FRBM limits over the years. Except in the pandemic years, Telangana maintained revenue surplus throughout the study period. In the pandemic year, 2020-21, Telangana reported revenue deficit of -5.06%. The state managed to bring down it to -3.21% in 2022-23 (RE) and expected to bring down below the FRBM limit in the coming years.

The limit to outstanding liabilities as percentage of GSDP under FRBM is generally 25%. Now with the additional 2% flexibility, it is increased to 27% of GSDP. Unfortunately, the state's debt-GSDP ratio crossed this limit post 2020-21 and the state needs to be curtailed at the earliest.

When it comes to expenditure, general services expenditure has come down from 4.19% in 2017-18 to 3.48% in 2022-23(RE). But, interestingly, there is not reduction in the interest payments during the same period. In fact, it has increased from 1.44% in 2017-18 to 1.58% in 2023-24(BE). The social services expenditure dominates the expenditure pattern. Probably, the state should increase its economic services expenditure further and rationalise the social and general services.

**Table 24: Expenditure Pattern of the State**

Budget Item	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 BE	2022-23 RE	2023-24 BE
Total Expenditure	14.57	13.96	13.25	14.35	14.43	16.79	15.05	17.60
General Services	4.19	4.07	3.91	4.15	3.95	3.55	3.48	3.71
Of Which,								
Interest Payment	1.44	1.47	1.52	1.74	1.67	1.45	1.42	1.58
Social Services	5.35	5.29	5.02	5.21	5.18	7.68	6.63	7.67
Of Which								
Education	1.67	1.37	1.32	1.31	1.25	1.23	1.21	1.34
Medical & Public Health	0.67	0.63	0.65	0.62	0.60	0.84	0.83	0.87



Budget Item	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 BE	2022-23 RE	2023-24 BE
Nutrition	0.39	0.34	0.29	0.21	0.19	0.29	0.28	0.30
Water supply & sanitation, Housing and Urban	0.64	0.87	0.38	0.64	0.82	1.71	1.35	1.63
Welfare of SC, ST & BCs	1.10	1.10	1.09	0.94	1.38	2.41	1.86	2.34
Labour & employment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Economic services	5.02	4.60	4.32	4.98	5.29	5.56	4.93	6.22
Rural development	0.62	0.57	0.50	0.81	0.64	0.66	0.64	0.63

Source: State Budget Documents and CAG Finance Accounts various years

## 7.2 Fiscal Space:

Telangana is doing well not only increasing the revenues but also containing the revenue expenditure so as to have surplus in revenues for capital expenditure purpose. The committed expenditure is around 10% of GSDP. Increase in the revenue and containing the committed expenditure has given the State enough fiscal space for developmental and capital expenditure. The fiscal space has declined from 6.52% in 2018-19 to 5.89% in 2021-22. Fiscal space in Telangana is around 50% of revenue receipts. Salaries as % of GSDP is stable at 2% of GSDP. However increasing interest payments and pensions in recent past and stagnant revenues at less than 12% of GSDP is reducing the fiscal space. The subsidies expenditure as per budget is less than 10% of revenue expenditure which is an underestimate as subsidies are categorised as assistance or grants in aid.

**Table 25: Fiscal Space and Explicit Budgetary Subsidies in Telangana**

Figures in Rs. Lakh					As Per Cent of GSDP			
	2018-19	2019-20	2020-21	2021-22	2018-19	2019-20	2020-21	2021-22
<b>1 Revenue Expenditure</b>	<b>9708307.9</b>	<b>10879788</b>	<b>12321238</b>	<b>13680343</b>	<b>11.32</b>	<b>11.45</b>	<b>13.07</b>	<b>12.12</b>
General Service	3419917.78	3644032.73	3947718.35	4443280.07	3.99	3.84	4.19	3.94
Social Service	3972116.13	4583280.17	4840039.84	5318114.3	4.63	4.82	5.13	4.71
Economic Service	2315747.19	2652474.7	3533480.22	3918949.09	2.70	2.79	3.75	3.47
Grants-In-Aid And Contributions	526.77	0	0	0	0.00	0.00	0.00	0.00
<b>2 Expenditure Under CSS</b>	<b>459337.55</b>	<b>522853.8</b>	<b>675137.22</b>	<b>443674.28</b>	<b>0.54</b>	<b>0.55</b>	<b>0.72</b>	<b>0.39</b>
General Service	7069.05	0	660.81	1630.93	0.01	0.00	0.00	0.00
Social Service	404966.8	490577.94	580745.09	397577.52	0.47	0.52	0.62	0.35
Economic Service	47301.7	32275.86	93731.32	44465.83	0.06	0.03	0.10	0.04
Grants-In-Aid And Contributions	0	0	0	0	0.00	0.00	0.00	0.00
<b>3 Salaries Total</b>	<b>1989098</b>	<b>2088132.5</b>	<b>2124960.3</b>	<b>2640609.2</b>	<b>2.32</b>	<b>2.20</b>	<b>2.25</b>	<b>2.34</b>
General Service	630022.6	654277.52	668740.18	867346.62	0.73	0.69	0.71	0.77
Social Service	1160466.44	1225392.72	1250681.46	1526379.65	1.35	1.29	1.33	1.35
Economic Service	198608.91	208462.3	205538.64	246882.9	0.23	0.22	0.22	0.22
<b>4 Subsidies CAG</b>	<b>630357.32</b>	<b>684567.15</b>	<b>956595.39</b>	<b>1021804.6</b>	<b>0.74</b>	<b>0.72</b>	<b>1.01</b>	<b>0.91</b>
General Service	0	0	0	0	0.00	0.00	0.00	0.00
Social Service	233049.3	218079.21	147493.44	130967.73	0.27	0.23	0.16	0.12

	Figures in Rs. Lakh				As Per Cent of GSDP			
	2018-19	2019-20	2020-21	2021-22	2018-19	2019-20	2020-21	2021-22
Economic Service	397308.02	466487.94	809101.95	890836.9	0.46	0.49	0.86	0.79
Fiscal Space								
1 Revenue Expenditure	9708307.87	10879787.6	12321238.41	13680343.46	11.32	11.45	13.07	12.12
2 Revenue Receipts	10142016.13	10254381.83	10091435.67	12746859.2	11.83	10.79	10.70	11.29
3 Salaries and wages	1989097.95	2088132.54	2124960.28	2640609.17	2.32	2.20	2.25	2.34
4 Interest Payments	1258628.88	1438555.92	1684135.65	1916141.28	1.47	1.51	1.79	1.70
5 Pensions	1147738.06	1183305.44	1359902.51	1402518.71	1.34	1.25	1.44	1.24
6 3604 Gia To Local Bodies	526.77	0	0		0.00	0.00	0.00	0.00
7 Central Gia To Local Bodies	157963.13	273153.19	268557	142813.15	0.18	0.29	0.28	0.13
8 Total Committed Expenditure	4553955	4983147	5437555	6102082.31	5.31	5.24	5.77	5.41
9 Fiscal Space	5588061	5271235	4653880	6644776.9	6.52	5.55	4.94	5.89
10 Developmental Expenditure	5154353	5896641	6883683	7578261.2	6.01	6.21	7.30	6.71
GSDP	85742715	95009049	94281431	112890724				

Source: CAG, Finance Accounts various years

### 7.3 Explicit Subsidy of Telangana

Total explicit subsidies in broader definition is increasing from 34.27% revenue expenditure in 2019-20 to 38.29% of revenue expenditure in 2021-22. Increasing populism and welfare expenditure may result in increasing subsidies bill to nearly 45% of revenue expenditure by 2023-24. Much of the subsidies are in the form of grants in aid and assistance. Some of these grant in aid are popular Rytu Bandhu, entrepreneurial assistance to SC ST families for minor business activities, assistance for marriage and so on. One can also notice from the categorisation of subsidies only one fifth of total explicit subsidies is categorised as subsidies in the budget.

Sectoral distribution of subsidies again favours economic services unlike in other states where social services dominate. Distributing agricultural implements, seeds, fertilisers and Rytu bandhu schemes, are major subsidies in agriculture and agricultural subsidies are nearly 35 to 40 of total explicit subsidies. These include some loan waivers and interest subsidies. Agriculture is followed by Power subsidies and social welfare. These two sectors include free power to farmers, losses of DISCOMs, assistance to SHGs, women, marriages and Old age pensions.

**Table 26: Explicit Subsidies in Telangana**

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24(BE)
(% of Revenue Expenditure)					
Subsidies (bud)	6.29	7.76	7.47	6.94	6.12
Scholarship (bud)	2.79	1.47	1.94	1.77	1.71
Old Age Pensions (bud)	7.06	6.48	5.64	5.63	4.96
Grant-in-Aid (bud)	18.13	20.07	23.24	28.75	32.97
Total Explicit Subsidies	34.27	35.79	38.29	43.09	45.76

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24(BE)
General Service	0.03	0.09	0.02	0.00	0.00
Social Service	15.82	12.99	15.80	23.88	26.07
Economic Service	18.41	22.71	22.47	19.20	19.68
Subsidies under CSS					
<b>(% Revenue Receipts)</b>					
Subsidies (bud)	6.67	9.48	8.02	6.82	5.98
Scholarship (bud)	2.96	1.80	2.09	1.74	1.67
Old Age Pensions (bud)	7.49	7.92	6.05	5.54	4.84
Grant-in-Aid (bud)	19.24	24.51	24.94	28.26	32.23
Total Explicit Subsidies	<b>36.36</b>	<b>43.70</b>	<b>41.10</b>	<b>42.35</b>	<b>44.73</b>
General Service	0.03	0.11	0.02	0.00	0.00
Social Service	16.79	15.86	16.96	23.48	25.48
Economic Service	19.54	27.73	24.11	18.88	19.24
Subsidies under CSS					

Source: Detailed Demand for Grants, Budget Documents of Respective years, Government of Telangana

**Table 27: Sector wise Explicit Subsidies in Telangana**

	2019-20	2020-21	2022-23 (RE)	2022-23 (RE)	2023-24(BE)
<b>Per Cent of Total Explicit Subsidies</b>					
Debt/Loan/Principal/Interest	0.6	0.0	0.3	0.8	1.2
Power	14.0	22.6	21.3	14.7	12.9
Transport	1.3	1.4	1.5	1.1	0.9
Agriculture	42.7	41.0	35.8	30.1	28.5
Industry	1.5	1.2	2.3	2.0	3.5
Social Welfare	11.2	11.6	19.0	34.0	38.4
Insurance	0.0	0.0	0.0	0.1	0.1
Others	0.0	0.1	0.0	0.0	0.0
Total	71.3	77.8	80.2	82.8	85.4
<b>Figures in Rs Lakh</b>					
General Services	3260.74	11306.7	2879.67	723.1	764
Social Services	1721324	1600787	2161882	4127023	5519136
Economic Services	2003450	2797888	3073791	3318330	4166391
Total Subsidies	3728035	4409982	5238553	7446077	9686291

Note: Total Subsidies do not add up to 100 as there some overlapping across sectors.

Source: Detailed Demand for Grants, Budget Documents of Respective years, Government of Telangana

## 8. West Bengal

### 8.1 Fiscal Profile:

The Gross State Domestic Product (GSDP) of West Bengal registered healthy growth rate (7.71%) even during the pandemic year 2020-21. But the growth decelerated post-pandemic in 2021-22 (4.8%) but bounced back to higher growth path in 14% in 2022-23(RE) and 10% in 2023-24(BE).

There is a sharp decline in the revenue receipts from 13.47% GSDP in 2017-18 to 11.41% in 2020-21. Though recovered in 2021-22 (13.06%), the revenues look stagnant around 13%. Again, state's own tax revenue and non-tax revenues are stagnant around 5% of GSDP in the recent past and they are slightly in a declining trend. The state should increase the tax efforts for additional revenue mobilisation. The 14th FC awarded revenue deficit grants for two years of award period and 15th FC granted RD grants for 4 years of the award period. The state should also focus on own-non tax revenues, which at present are very not significant.

The revenue deficit has increased from -1.01% of GSDP in 2017-18 to -2.55 % in 2022-23 (RE). Fiscal Deficit as a per cent of GSDP has increased from -2.97% in 2017-18 to 3.98 in 2022-23(RE). The difficult proposition for the state to reduce revenue and fiscal deficit, given limited additional revenues and committed expenditures. As a result, it appears that the capital expenditure witnessed a compression as a compromise, instead of reducing committed expenditures and subsidies. The capital expenditure declined 2.15% in 2018-19 to 1.38% in 2022-23(RE). Capital expenditure of 1.98% in 2023-24(BE) is highly unlikely. Debt as a per cent of GSDP has breached FRBM limit and it's in a worrisome situation. The state needs to implement both revenue mobilisation measures on one side and expenditure rationalisation measures on the other, to avoid a debt-trap kind of situation.

**Table 28: Fiscal Picture of the state WB**

Budget description / years	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 RE	2023-24 BE
Total Revenue Receipts Finance Accounts	13.47	13.24	11.83	11.41	13.06	12.52	12.37
States Own Tax Revenue	5.41	5.51	5.03	4.63	5.22	5.11	5.15
GST	1.54	2.46	2.26	2.00	2.29	2.24	2.20
Share in Central Taxes	5.06	5.06	3.98	3.44	4.80	4.59	4.47
Non-tax Revenue	3.00	2.67	2.83	3.33	3.05	2.81	2.74
State Own Non-Tax Revenue	0.32	0.33	0.27	0.40	0.12	0.12	0.37
Grants from Centre	2.68	2.34	2.57	2.93	2.92	2.69	2.37
Revenue Expenditure Finance Accounts	14.47	14.19	13.46	13.68	15.41	15.07	14.16
Capital Expenditure Finance Accounts	1.99	2.15	1.32	1.00	1.28	1.38	1.98
Revenue Surplus(+)/Deficit(-)	-1.01	-0.94	-1.63	-2.27	-2.35	-2.55	-1.80
Fiscal Surplus(+)/Deficit(-)	-2.97	-3.11	-3.05	-3.43	-3.70	-3.98	-3.83
Outstanding Debt	37.03	35.68	35.89	37.39	39.37	38.51	38.65

Source: State Budget Documents and CAG Finance Accounts various years.

Total Expenditure as % of GSDP has declined from 16.46% in 2017-18 to 14.68% in 2020-21 but again increased to 16.45% in 2022-23(RE). This appears to settle down around 16% in 2023-24(BE). The major component of expenditure has been the committed expenditure like pensions, salaries, interest payments. As mentioned above, Interest payments are taking away share of expenditure which otherwise would have been used for productive purposes. The state should also reorient expenditures from social services to economic services. The State should take reforms like restructuring or switching in debt management.

**Table 29: Expenditure Pattern of the State WB**

Budget description / years	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 RE	2023-24 BE
Total Expenditure	16.46	16.34	14.78	14.68	16.69	16.45	16.14
General Services	5.48	5.24	5.19	5.47	5.80	5.41	5.02
Interest Payments	2.88	2.62	2.62	2.60	2.69	2.56	2.49
Social Services	6.89	6.90	6.50	6.36	8.06	8.16	7.72
Education, Sports, Art & Culture	2.57	2.66	2.68	2.76	2.76	2.67	2.66
Medical & Public Health	0.91	0.88	0.89	0.99	1.23	1.13	1.08
Water Supply, Sanitation, Housing & Urban	1.32	1.08	0.82	0.72	1.13	1.21	1.33
Welfare of SC, ST & BCs	0.23	0.22	0.17	0.28	0.32	0.30	0.42
Nutrition	0.11	0.16	0.13	0.05	0.13	0.09	0.08
Economic Services	4.04	4.15	3.05	2.80	2.81	2.84	3.33
Agricultural	0.44	0.77	0.43	0.39	0.63	0.65	1.03
Rural Development Programmes	2.05	1.62	1.42	1.47	1.10	1.04	0.93

Source: State Budget Documents and CAG Finance Accounts various years.

## 8.2 Fiscal Space:

Declining Revenue receipts and increasing revenue expenditure defines the deteriorating fiscal health of West Bengal. The committed expenditure have increased from 5.83% of GSDP in 2018-19 to 7.08% of GSDP 2020-21. The surpluses from Revenue receipts after meeting committed expenditure has also declined from 7.41 % of GSDP to 5.76% during the same period. With falling comfort level, the state government depend on borrowings to finance the non-committed/ developmental revenue expenditures which include the expenditure on subsidies and welfare programmes. Though the explicit subsidies as given in the budget declined from 1.22% of GSDP in 2018-19 to 1.07% of GSDP in 2020-21. The data for the fiscal year 2021-22 is not yet available from the Finance accounts.

**Table 30: Fiscal Space and Explicit Budgetary Subsidies in West Bengal**

Figures in Rs. Lakh					As Per Cent of GSDP			
	2018-19	2019-20	2020-21	2021-22	2018-19	2019-20	2020-21	2021-22
1 Revenue Expenditure	15637391	16257512	17792128	21015964	14.19	13.79	15.39	15.41
General Service	5686539	6193131	7068428	7849537	5.16	5.25	6.12	5.76
Social Service	6876369	7308935	7884656	10247526	6.24	6.20	6.82	7.51
Economic Service	3025609	2710474	2794094	2883463	2.75	2.30	2.42	2.11
Grants-In-Aid And Contributions	48873	44973	44950	35438	0.04	0.04	0.04	0.03

		Figures in Rs. Lakh				As Per Cent of GSDP			
		2018-19	2019-20	2020-21	2021-22	2018-19	2019-20	2020-21	2021-22
<b>2</b>	<b>Expenditure Under CSS</b>	<b>2034266</b>	<b>2139871</b>	<b>1722486</b>		<b>1.85</b>	<b>1.81</b>	<b>1.49</b>	<b>0.00</b>
	General Service	371	88	2302		0.00	0.00	0.00	
	Social Service	1140596	1037855	881567		1.03	0.88	0.76	
	Economic Service	893300	1101927	838618		0.81	0.93	0.73	
	Grants-In-Aid And Contributions	0	0	0		0.00	0.00	0.00	
<b>3</b>	<b>Salaries Total</b>	<b>1491519</b>	<b>1691514</b>	<b>1983970</b>		<b>1.35</b>	<b>1.43</b>	<b>1.72</b>	
	General Service	680430	774554	881172		0.62	0.66	0.76	
	Social Service	557068	650364	762065		0.51	0.55	0.66	
	Economic Service	254020	266596	340733		0.23	0.23	0.29	
<b>4</b>	<b>Subsidies CAG</b>	<b>1340265</b>	<b>970923</b>	<b>1237671</b>		<b>1.22</b>	<b>0.82</b>	<b>1.07</b>	
	General Service	383	94	5		0.00	0.00	0.00	
	Social Service	1057713	678767	914948		0.96	0.58	0.79	
	Economic Service	282169	292062	322718		0.26	0.25	0.28	
Fiscal Space									
<b>1</b>	Revenue Expenditure	15637391	16257512	17792128	21015964	14.19	13.79	15.39	
<b>2</b>	Revenue Receipts	14597525	14291421	14839397	17815935	13.25	12.12	12.84	
<b>3</b>	Salaries and wages	1491519	1691514	1983970	NA	1.35	1.43	1.72	
<b>4</b>	Interest Payments	2891114	3166772	3378151	3667221	2.62	2.69	2.92	
<b>5</b>	Pensions	1606300	1746247	2139374	2667580	1.46	1.48	1.85	
<b>6</b>	3604 Gia To Local Bodies	48873	44973	44950	35438	0.04	0.04	0.04	
<b>7</b>	Central Gia To Local Bodies	392001	537473	632650	NA	0.36	0.46	0.55	
<b>8</b>	Total Committed Expenditure	6429807	7186978	8179095	6370239	5.83	6.10	7.08	
<b>9</b>	<b>Fiscal Space</b>	<b>8167718</b>	<b>7104443</b>	<b>6660302</b>	<b>11445695</b>	<b>7.41</b>	<b>6.03</b>	<b>5.76</b>	
<b>10</b>	<b>Developmental Expenditure</b>	<b>9207584</b>	<b>9070533</b>	<b>9613034</b>	<b>14645725</b>	<b>8.35</b>	<b>7.69</b>	<b>8.32</b>	
	<b>GSDP</b>	<b>110205366</b>	<b>117909714</b>	<b>115582061</b>	<b>136392586</b>				

### 8.3 Explicit Subsidies in West Bengal

Explicit subsidies in all forms of expenditure is nearly 20% of revenue expenditure. Nearly half of the explicit subsidies are in the form of assistance and grants in aid. Major portion of subsidies in social services compared to economic services. In the fiscal year 2021-22 explicit subsidies under social service is around 14.03% of revenue expenditure and 4.64% in economic services. Assistance or grants in aid to cultural and religious organisations for the development of Culture and heritage is one of the prominent subsidies under social services. Assistance to craftsmen, handlooms, small industries and fisheries are some of the prominent subsidies in economic services. Other than Old age pensions, and scholarships, various subsidies under social welfare constitute nearly 10% of revenue expenditure, agriculture with 17.86 of revenue expenditure. Surprisingly subsidies under power sector is minimal in West Bengal compared to other states.

**Table 31: Explicit Subsidies in West Bengal**

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24(BE)
<b>(% of Revenue Expenditure)</b>					
Subsidies (bud)	5.35	6.74	8.45	7.44	4.90
Scholarship (bud)	1.38	1.19	1.61	1.85	1.73
Old Age Pensions (bud)	2.75	2.03	2.71	3.38	3.89
Grant-in-Aid (bud)	7.00	4.73	6.00	6.89	7.50
<b>Total Explicit Subsidies</b>	<b>16.48</b>	<b>14.68</b>	<b>18.77</b>	<b>19.55</b>	<b>18.01</b>
General Service	0.04	0.11	0.10	0.11	0.11
Social Service	12.67	10.59	14.03	14.55	10.71
Economic Service	3.77	3.98	4.64	4.89	7.19
Subsidies under CSS					
<b>(% Revenue Receipts)</b>					
Subsidies (bud)	6.08	8.08	9.97	8.95	5.61
Scholarship (bud)	1.57	1.42	1.90	2.22	1.98
Old Age Pensions (bud)	3.13	2.43	3.20	4.07	4.45
Grant-in-Aid (bud)	7.97	5.67	7.07	8.30	8.60
<b>Total Explicit Subsidies</b>	<b>18.74</b>	<b>17.60</b>	<b>22.14</b>	<b>23.54</b>	<b>20.63</b>
General Service	0.05	0.13	0.11	0.13	0.12
Social Service	14.41	12.69	16.55	17.52	12.27
Economic Service	4.28	4.78	5.48	5.89	8.24
Subsidies under CSS					

Source: Detailed Demand for Grants, Budget Documents of Respective years, Government of West Bengal

**Table 32: Sector wise Explicit Subsidies in West Bengal**

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24(BE)
<b>Per Cent of Total Explicit Subsidies</b>					
Agriculture	16.64	18.14	17.86	17.74	9.33
Social Welfare	9.00	10.80	10.51	25.51	11.88
Industry	3.30	1.67	2.67	3.04	5.49
Transport	0.87	7.15	2.23	1.69	1.71
Insurance	1.05	1.29	2.19	1.78	2.23
Loan	0.00	0.00	0.00	0.00	0.05
Power	0.50	0.07	0.14	0.04	0.13
Others	0.92	0.59	0.78	0.85	6.28
Scholarship	27.69	22.59	23.18	13.10	8.13
Old Age Pension	38.67	33.81	35.69	31.32	42.26
<b>Figures in Rs Lakh</b>					
<b>Total Explicit Subsidies</b>	<b>252231.00</b>	<b>338039.47</b>	<b>303338.2</b>	<b>490687.8</b>	<b>403252.09</b>
General Service	0.23	0.27	0.03	0.25	0.25
Social Service	188497.59	219809.83	189059.45	307469.99	242203.77
Economic Service	63733.32	118229.37	114278.72	183217.56	161048.07

Note: Total Subsidies do not add up to 100 as there some overlapping across sectors.

Source: Detailed Demand for Grants, Budget Documents of Respective years, Government of West Bengal

## 9. Rajasthan

### 9.1 Fiscal Profile:

Rajasthan has registered higher growth of 9 to 10% or higher in the recent years, except for 2020-21 (1.43% of GSDP) due to pandemic. Despite of high growth rates, the fiscal picture of the state is not encouraging. Increasing and persistent deficits and debt burden become regular issues on the fiscal front in Rajasthan. Rajasthan registered revenue deficits throughout the study period from 2017-18 (-2.23%) to 2023-24(BE) (-1.58%). This indicates that the state is financing certain expenditures through budget and off- budget borrowings<sup>3</sup>.

Revenue receipts share to GSDP has almost stagnate from 2017-18 to 2023-24(BE) around 15%. The state own tax revenue receipts share to GSDP increased during the period and reached 6.56% in 2022-23(RE) and these are further expected to reach 7.24% in 2023-24(BE). This is mainly due to GST and other state taxes. The share of non-tax revenues have fallen down in the same period. Hence, the state should focus on the revenue mobilisation measures of non-tax revenues.

The 14th FC did not grant any revenue deficit grants to the state. But, the 15th FC granted the revenue deficit grants for the first two years of the award period (i.e. 2021-22 and 2022-23). Hence, this channel of revenue flows will be affected and hence, the state has to put additional or alternative revenue mobilisation efforts to offset this affect.

Outstanding debt of the state is also increasing from 30.69% of GSDP in 2017-18 to little more than 37.23% in 2023-24(BE). This mainly due to increase in deficits both revenue and fiscal deficits. Limited fiscal space due to committed expenditure and not so buoyant revenues necessitates rationalising expenditures.

**Table 33: Fiscal Picture of the state**

Budget description / years	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 RE	2023-24 BE
Total Revenue Receipts	15.29	15.12	14.02	13.25	15.10	15.26	14.85
States Own Tax Revenue	6.08	6.29	5.93	5.95	6.15	6.56	7.24
Share in Central Taxes	4.45	4.59	3.61	3.51	4.43	4.05	3.91
Non-tax Revenue	4.77	4.24	4.49	3.79	4.52	4.66	3.70
State Own Non-Tax Revenue	1.89	2.04	1.57	1.35	1.54	1.55	1.54
Grants from Centre	2.88	2.20	2.91	2.45	2.98	3.11	2.16
Revenue Expenditure	17.52	18.29	17.67	17.60	17.22	17.55	16.42
Capital Expenditure	2.48	2.15	1.47	1.51	1.98	2.06	2.41
Revenue Deficit Surplus(+)/Deficit (-)	-2.23	-3.17	-3.64	-4.34	-2.12	-2.29	-1.58
Fiscal Deficit Surplus(+)/Deficit (-)	-3.04	-3.78	-3.77	-5.86	-3.96	-4.33	-3.98
Outstanding Liabilities	30.69	30.90	31.22	34.85	37.99	37.08	37.23

Source: State Budget Documents and CAG Finance Accounts various years.

<sup>3</sup> The CAG (2021) observed that Rajasthan had off budget borrowings by various Zilla Parishads and the Rajasthan Agriculture Marketing Board in 2019-20 amounting to Rs 2,902 crore.



Total expenditure share to GSDP is moving around 20% over the years. The interest burden of the state is one of biggest expenditure item. This is varying around 2% of GSDP. This is one of the main reasons for increasing revenue expenditures. Since, committed expenditures like interest payments, pensions and salaries take away a larger proportion of budget, the state has little flexibility to decide on other expenditure priorities such as capital outlay. The capital outlay is very low in the state.

Apart from the above, Rajasthan had announced to withdraw from the National Pension System (NPS) and re-implement the Old Pension Scheme (OPS). Though, it may not affect the state finances immediately, but it will be a huge cost on the state in the coming years.

**Table 34: Expenditure Pattern of the State**

Budget description / years	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 RE	2023-24 BE
Total Expenditure	20.00	20.45	19.14	19.10	19.20	19.61	18.84
General Services (of which)	5.28	6.03	5.67	5.97	5.41	5.25	4.90
Interest Payments	2.37	2.38	2.37	2.49	2.31	2.17	2.06
Social Services	7.24	7.96	7.39	8.06	7.88	8.21	8.23
Education, Sports, Art & Culture	3.27	3.89	3.43	3.57	3.37	3.76	3.68
Medical & Public Health	1.20	1.30	1.22	1.25	1.34	1.42	1.40
Water supply, Sanitation, Housing & Urban Development	1.02	0.94	0.73	0.87	1.53	1.30	1.52
Welfare of Scheduled Caste, Scheduled Tribe & Backward Classes	0.19	0.20	0.20	0.18	0.16	0.22	0.20
Nutrition	0.18	0.19	0.18	0.22	0.20	0.21	0.19
Economic Services	7.47	6.46	6.08	5.07	5.91	6.15	5.71
Agricultural & Allied Services	0.66	0.96	1.05	1.23	1.04	0.83	0.82
Rural Development Programmes	1.88	1.27	1.30	1.18	1.43	1.70	1.30

Source: State Budget Documents and CAG Finance Accounts various years.

## 9.2 Fiscal Space:

Rajasthan is doing well not only increasing the revenues but also containing the revenue expenditure so as to have surplus in revenues for capital expenditure purpose. The committed expenditure has been stagnant at around 10% of GSDP. Increase in the revenue and containing the committed expenditure has given the State enough fiscal space for developmental and capital expenditure. The fiscal space has increased from around 3% during the Corvid years to 6.28% in 2021-22.

**Table 35: Fiscal Space and Explicit Budgetary Subsidies in Rajasthan**

Figures in Rs. Lakh					As Per Cent of GSDP			
	2018-19	2019-20	2020-21	2021-22	2018-19	2019-20	2020-21	2021-22
1 Revenue Expenditure	16677319	17648510	17830941	20979001	18.30	17.67	17.49	17.22
General Service	5436406	5618630	6014384	6540637	5.96	5.63	5.90	5.37
Social Service	6568692	6831323	7400960	8505366	7.21	6.84	7.26	6.98
Economic Service	4672212	5198551	4415591	5932994	5.13	5.21	4.33	4.87
Grants-In-Aid And Contributions	8	7	7	4	0.00	0.00	0.00	0.00
2 Expenditure Under CSS	1801082	2000601	1674820	1982139	1.98	2.00	1.64	1.63

Figures in Rs. Lakh					As Per Cent of GSDP			
	2018-19	2019-20	2020-21	2021-22	2018-19	2019-20	2020-21	2021-22
General Service	6211	4475	3644	4059	0.01	0.00	0.00	0.00
Social Service	1149878	1000962	1082368	1027661	1.26	1.00	1.06	0.84
Economic Service	644993	995164	588808	950420	0.71	1.00	0.58	0.78
Grants-In-Aid And Contributions	0	0	0	0	0.00	0.00	0.00	0.00
3 Salaries Total	4913735	4848887	5107013	5660162	5.39	4.86	5.01	4.65
General Service	939530	918366	966060	1057283	1.03	0.92	0.95	0.87
Social Service	3704832	3675270	3867365	4317696	4.06	3.68	3.79	3.54
Economic Service	269370	255249	273585	285179	0.30	0.26	0.27	0.23
4 Subsidies CAG	2153962	1899000	1482849	2336392	2.36	1.90	1.45	1.92
General Service	379	680	1468	697	0.00	0.00	0.00	0.00
Social Service	355	534	110	211	0.00	0.00	0.00	0.00
Economic Service	2153228	1897786	1481271	2335484	2.36	1.90	1.45	1.92
Fiscal Space								
1 Revenue Expenditure	16677319	17648510	17830941	20979001	18.30	17.67	17.49	17.22
2 Revenue Receipts	13787302	14011381	13430788	18392005	15.13	14.03	13.17	15.10
3 Salaries and wages	4913735	4848887	5107013	5660162	5.39	4.86	5.01	4.65
4 Interest Payments	2169520	2364327	2520181	2810046	2.38	2.37	2.47	2.31
5 Pensions	2039626	2076131	2243962	2339135	2.24	2.08	2.20	1.92
6 3604 Gia To Local Bodies	8	7	7	4	0.00	0.00	0.00	0.00
7 Central Gia To Local Bodies	216371	632655	475550	519550	0.24	0.63	0.47	0.43
8 Total Committed Expenditure	9339261	9922007	10346714	11328897	10.25	9.94	10.15	9.30
9 Fiscal Space	4448041	4089374	3084074	7063109	4.88	4.09	3.03	5.80
10 Developmental Expenditure	7338058	7726503	7484227	9650104	8.05	7.74	7.34	7.92
GSDP	91151946	99867879	101944203	121819345				

### 9.3 Explicit Subsidy of Rajasthan

Total Explicit subsidies in Rajasthan has increased from 34314 Crore in 2018-19 to 47222 Crore in 2021-22RE. One can notice sharp rise in explicit subsidies in 2021-22RE onwards. Rajasthan is again a revenue deficit state and the explicit subsidies are equivalent to revenue deficit or little more. With huge committed expenditures and little fiscal space, whatever subsidies implemented by the State are met from borrowed funds.

Some of the major explicit subsidies in Rajasthan are Loan waivers, Assistance or grants in aid to Power Corporation, medical insurance and free medicines.

Loan Waivers of which loan waivers to farmers have increased from Rs. 3370 Crore in 2018-19 to 3964 Crore in 2021-22 RE. Including other loan waivers to SHGs and PSU total loan waivers stood at RS. 4022 Crore in 2021-22 RE.

Huge assistance is given to power distributing companies in Rajasthan, which includes free power given to farmers and domestic consumers up to consumption of 100 units and compensation for losses incurred by

the power corporation and distribution companies towards losses incurred by them. Total power subsidies is around RS. 22000 crore during the reference period.

The public transport system in Rajasthan is by a PSU- Rajasthan State Road Transport corporation. Total assistance given to Public transport including metro services has increased from Rs. 485 Crore in 2018-19 to RS. 888 Crore in 2021-22 RE. Subsidies on free travel concession given various kind people like journalists, physically disabled is around RS 255 crore in 2021-22 RE and assistance Metro Rail Project and city transport services limited is Rs. 220 Crore in 2021-22 RE.

Among other subsidies, majority of the subsidies are under CSS schemes like PMAY, Horticulture mission, Health insurance, scholarships etc. Of the State sponsored notable subsidies are distribution of Scooty (two wheelers) to the students (Around Rs. 16 crore), to farmers for crop loss (around Rs. 900 Crore), Grants to Gaushalas for protection of cows (Rs. 650 Crore), Dairy cooperatives under sambal Yojana (Rs. 230 Crore) and assistance to Rajasthan Medical Services corporation for free medicines (Rs. 377 Crore)

**Table 36: Major Explicit Subsidies in Rajasthan**

In Rs. Lakh

	2018-19	2019-20	2020-21	RE 2021-22	BE 2022-23
Total Loan Waiver	339346	454504	452290	402220	148200
Of which Agriculture loan waiver	337000	454108	451728	396449	142400
Total Scholarships	137149	177883	166326	217267	247365
Of which Technical and Medical Scholarships	97533	117518	80019	110128	125248
Total Power Assistance	2120373	1864402	1426425	2277992	2282571
Of which power free power			3112	14565	9199
Of which loss and theft of power	1016	1717	3069	122810	3531
Total Transport	48500	49255	38727	88841	65710
Of which free travel concession	21000	17500	7990	25500	25500
Other Subsidies	786056	966114	1077828	1735879	2117759
Of which					
CM Chiranjivi Health Insurance Scheme - Public Health Insurance Scheme	15371	77047	35000	146340	222800
Grant to Gaushalas--Animal Husbandry Department	24058	46245	56548	63358	72400
Additional grants for micro irrigation through Horticulture Department				10000	50000
Assistance to Rajasthan Medical Services Corporation	19780	17842	29323	37700	40700
Chief Minister Milk Producer Sambal Yojana		10000	9750	15000	28000
Grant to Rajasthan Medical corporations for Free Medicine Distribution Scheme	13105	10766	16948	17300	19300
Assistance to Zilla Parishads / District level Panchayats --Rural B. P. L. Housing	20964	19748	12758	15015	11370
Additional assistance for Green houses through Horticulture Department	1403	1091	759		10000
Indra Women Power scheme --Rehabilitation of Victim Women	440	5500	8000	8501	8983

	2018-19	2019-20	2020-21	RE 2021-22	BE 2022-23
Indira Gandhi Urban Credit Card Scheme -2021-- Assistance under Indira Gandhi Urban Credit Card Scheme				800	5000
Grant for Dev-Narayan Scheme (DBT for Different projects)	2289	1620	241	2360	3558
Total Explicit subsidies	3431423	3512157	3161597	4722199	4861605
Total Revenue Receipts	13787302	14011381	13430788	18943149	21497724
Revenue Expenditure	16677319	17648510	17830941	22512084	23846579
GSDP	91167414	99905036	101332301	119613711	133441000
Revenue Deficit	-2890017	-3637130	-4400153	-3568936	-2348856

Source: Detailed Demand for Grants, Budget Documents of Respective years, Government of Rajasthan

## 10. Conclusions

It is evident from the analysis that explicit subsidies categorised as subsidies in budgetary accounting of the States, exclude similar expenditures and are categorised otherwise as Grants In aid, Assistance to PSU and implementing agencies and sometimes as general expenditure for purchase scooties or laptops for distribution to the beneficiaries. Holistic estimation from detailed demand for grants of the State Budgets reveal the explicit subsidies are under estimated both by CAG reports and budget documents.

The committed expenditure is defined to include certain statutory expenditures like Grants in Aid or devolution of revenues to Local bodies. With Assumption of no revenue deficit, the fiscal space is shrinking across the States resulting into borrowings funding the revenue expenditure requirements.

Of the six States studied in this report, Punjab has no fiscal space to fund welfare expenditure and subsidies. The borrowings are funding the non-committed revenue expenditure. Whereas Rajasthan is comfortable with revenue surplus and subsidies are limited few welfare schemes. Power sector is one the major economic services where the subsidy burden is high in Punjab. Short reimbursable of Subsidy bill to power corporation by the Government of Punjab is increasing the debt burden of Power corporation.

Therefore it is necessary to redefine and measure both subsidies and fiscal space at State level.

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# Annexures

## Annexure 1.1: Explicit Subsidy given as Subsidies (Punjab)

Figure in Rs Lakhs

Explicit Subsidy given as Subsidies (Punjab)	2019-20	2020-21	2021-22	2022-23	2023-24
<b>National Mission of Micro Irrigation. - CSS on Micro irrigation (PMKSY) (60:40) (Per Drop More Crop)</b>	429.38	475	91.05	623.77	475
Integrated Development and Management of Fisheries (60:40)	50.22	585.17	0	185.86	0
Solar Cooker Programme For Women in the state under Jawaharlal Nehru National Solar Mission(CS:SS:Benf) (30:40:30)	0	0	0	0	40
Pradhan Mantri Matasya Sampada Yojana (PMMSY)	0	0	551.32	1000	1000
Scheme for Power subsidy to Farmers	606027.1	605620	674506	906379	933090
Setting up of New Soil Testing Labs, Mobile Soil Testing Labs and Mini Lab for Macro and Micro Nutrients Analysis	0	0	0	0	9
Soil Testing Projects at Village Level- Setting up of Village level Soil Testing Labs	0	0	0	0	18.75
Promotion and Distribution of Micronutrients	0	0	0	0	9
Incentivizing Direct Seeding of Rice(DSR)	0	0	0	3180.24	7500
Subsidy schemes for cane price payment to the cane farmers	13662.43	0	17500	25000	0.01
Project for Promotion of Micro Irrigation in Punjab (NABARD RIDF 20), State Share	0	0.75	642.94	19	25
Project for Promotion of Micro Irrigation in Punjab (NABARD RIDF 20), Loan from NABARD	0	1358.24	0	481	275
Scheme For providing assured irrigation water to the waterlogged areas in South western districts (NABARD - RIDF-21) - State Share	0	745.58	0	0	0
Scheme For providing assured irrigation water to the waterlogged areas in South western districts (NABARD - RIDF-21) - Loan from NABARD	1906.29	48	0	0	0
Project for laying of underground pipeline system for conveyance of irrigation water in canal commands in 11 districts of Punjab (NABARDRIDF-22))	1119.45	2470.84	5354.84	0	0
Solar-Electric Hybrid Community Lift-Micro Irrigation Projects form Canal Outlets in Punjab (NABARD-RIDF-24)	0	0	467.26	1359.27	1000
Assistance on Community & Individual Level Projects of Underground Pipeline for Judicious Use of Available Irrigation	0	0	0	2000	2000
Prime Minister Formalization of Micro Food Processing Enterprises	0	0	1379.1	2600	2000
Power Subsidy to Industry	173732.8	199044	231534	291032	100338
Incentives to Industrial Units as Per FIIP 2013 and Industrial and Business Development Policy 2017.	0	1037.11	4276.46	10000	7500
Subsidy under Rural Electrification of Punjab Electricity Board	159651.6	161030.8	438298	822589	777948
PROMOTION OF PUNJABI FILMS AND TELE-FILMS	0	0	0	1	1
Shaheed Bhagat Singh- Yaari Enterprises - Ghar Rozgar Mission	0	0	0	0	0
Ft-23 Punjab Community Forestry Project and Promotion to e-governance, research, training and extension etc.	0	0	0	0	0
Ft-32 Implementation of Submission on Agro Forestry	0	227.13	150.08	0	0
Green Punjab Mission	0	0	0	335.06	550
Diversification Through Flower Seed Production in Punjab	0	0	0	0	112
HORT-17 Financial assistance for Mushroom Cultivation in the State	23.16	49.82	26.8	69.5	120



Explicit Subsidy given as Subsidies (Punjab)	2019-20	2020-21	2021-22	2022-23	2023-24
Assistance for Development of Sericulture	0	0	0	1	1
Incentive to Industrial units as per old Policies prior to 2013	0	0	0	0	500
VSI-1/IN 12.4 -Incentives Under Various Industrial Policies	1106.65	567.77	572.04	600	0
Fiscal Incentives for Industrial Promotion 2013-Investment Promotion Campaign In Punjab	380	0	640	1200	800
Debt Relief to Farmers	55533	0	59000	1	1
Save Water Earn Money Scheme of Direct Benefit Transfer for electricity to agriculture Consumers	0	500	0	10	100

## Annexure 1.2: Explicit Subsidy given as Grants in Aid (Punjab)

Figure in Rs Lakhs

Explicit Subsidy given as Grants in Aid (Punjab)	2019-20	2020-21	2021-22	2022-23	2023-24
<b>CS (AGR)-10 National Food Security Mission</b>	0	465.44	0	0	0
CS (AGR)-28 Parampragat Krishi Vikas Yojana	298.27	554.64	480	1200	1700
National Urban Livelihoods mission (NULM)(EY-31 Aug 2022)	7.39	914.4	4397.98	7800	10169
Pradhan Mantri Krishi Sinchai Yojana	1197.28	0	0	2020	646
CS(RDO)-07 Rashtriya Gram Swaraj Abhiyan (60:40) (EYOngoing)	4946.5	2242	1796.66	6000	8000
CS(RDE)-09 Mahatma Gandhi National Rural Employment Guarantee Scheme (90:10)(EYOngoing)	15796.53	23374.67	28482.61	51870	0
Pradhan Mantri Kaushal Vikas Yojana (PMKVY).	1847.72	1400	2200	2342.92	7879
National Rural Livelihood Mission (Aajeevika)	2852.46	3214.2	4553.56	6000	7090
Skill Acquisition and Knowledge Awareness for Livelihood (SANKALP) Promotion Scheme	65	105	598.8	440	1
AGR-06 Rashtriya Krishi Vikas Yojana (RKVY) (including K3P)	0	9529	14277	9960	9980
Krishionnati Yojana	0	0	1041.66	3833.33	5800
National Livestock Mission (EYOngoing)	0	0	0	1	1
National Mission on Edible Oil (Oil Seeds)	0	0	0	80	200
National Mission on Food Processing	0	0	373	0	0
Support To State Extension Programme	1825.44	3864.26	0	0	0
CS (AGR)-27 National eGovernance Plan-Agriculture (NEGP-A)	0	62.13	0	0	0
Strengthening of Punjab Dairy Development Board.	25	15	50	60	60
DHS 66- Sarbat Sehat Bima Yojana	7200	3223.87	5541.39	14088	49920
Assistance to Punjab Infrastructure Development Board	130598.3	102757.4	56321.94	45184.37	25731.36
State Food Commission	57.36	30	35	50	60
Payment of MVT/SRT/Token Tax/Passenger Tax etc.	0	0	29883.49	4912.18	0.01
Women Entrepreneurship Innovation, Start-ups, Hand Holdings (Punjab INFOTECH).	0	0	30	50	50
Assistance for Promotion of Micro and Small Enterprises Cluster Development Programme	0	0	150	0	300
Stamp Duty Refund Under New Investment Policy 2017 Investment Promotion Campaign	20	0	0	0	0
Assistance to Punjab Agro - Repayment of Loans of Various Banks	0	0	0	3090	3960
Assistance to PUNSUP - Repayment of Loans of Various Banks	0	0	0	0	0.01
Repayment of Loan Taken From HUDCO	258.08	811.31	2282.79	2704.85	2574.58
Backend Subsidy Incentive for Loans given	0	49.9	18.1	0	0
Loan Waiver Scheme	0	0	6246	0.01	0.02
Settlement of Loans Taken From National Corporation	0	0	0	1	2500
Assistance to PSIDC/PFC for Discharge of their Debt Liability	2600	2538	5700	34650	30000
Assistance to Punjab State Cooperative Agricultural Development Bank for Repayment of Loan to NABARD (loan Waiver)	0	0	12000	61000	0
Setting up of Dairy Units for Sustainable Livestock and employment generation	315	400	200	200	200
Promotion of Pulses in Punjab	0	0	0	4000	4979
CS (AGR)-11 Sub Mission on Agricultural Mechanization	67.21	4690.23	2990	8700	35000

Explicit Subsidy given as Grants in Aid (Punjab)	2019-20	2020-21	2021-22	2022-23	2023-24
Payment to Cane Growers	0	0	0	5000	25000
Assistance for Revenue GAP due to Lower Power Tariff (free power)	0	0	0	1	1
Financial Assistance for Providing Remunerative Milk Procurement Prices to Dairy Farmers	0	0	0	3600	10000
Medical Insurance for poor people	1600	0	0	0	0
State Scheme for awareness and Entrepreneurship Development to Promote SC/STs Under Stand up India Project	0	0	30	40	50
State Scheme for Make in India Zero defect & Zero effect of MSME	37.5	46.53	0	1	1
Assistance to Khadi and Village Industries board-rebate on the Sale of Khadi	0	10	10	50	90
Financial Assistance to IMTT Batala	0	0	0	91.6	0
Financial Assistance to IAHT Ludhiana	0	0	0	0	1
Financial Assistance to R&D Centre for Bicycle & Sewing Machine Ludhiana	0	0	0	202	0
Assistance to PWRMDC	173.69	404	429.1	613	664.05
P.M-6 Assistance to NGOs	284	309.61	349.19	500	200
Assistance to Punjab State Power Corporation Limited - Compensation for Loss under UDAY Scheme as per Clause 1.2 (i)	0	57910	0	0	0
Start-up Village Entrepreneurship Programme (SVEP)	0	0	0	100	100
Mahila Kisan Sashaktikaran Priyोजना (MKSP)	0	0	0	1	100
Watershed Management Programme	0	0	0	0	1374
CS(WCD)-18-Swadhar Greh Scheme (Punjab Social Welfare Board)-	0	0	13.4	25	25
SSW-12-Grants-In-Aid/ Assistance To Various Homes/ Institutions Run By Social Security Department	174.04	77.21	92.61	165	300
SSW-17-Home for Aged and Infirms	0	383.72	145.44	250	500
Grant in Aid to Social Welfare Advisory Board and Voluntary Welfare Organisations	21.7	19.96	19.31	60	60
Provide Insurance Coverage for Trainees	0	0	0	1	0
Deen Dayal Upadhyay Grameen Kaushal Yojana.	2100	13275.17	205.67	11155	8383.2
Punjab Ghar Ghar Rozgar and Karobar Mission Society	640	0	0	200	250
HAI-10 Creation Of Victim Compensation Fund	508.72	525.07	926.24	1289.69	945

### Annexure 1.3: Explicit Subsidy given as Scholarships (Punjab)

Figure in Rs Lakhs

Explicit Subsidy given as Scholarships (Punjab)	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Integrated Child Development Services (ICDS) Training Programme (60:40)</b>	50.79	0	0	0	0
Post Matric Scholarship for Scheduled Castes (100% GOI over & above committed liability of Rs.60,79,00)From 2020-21 the existing committed liability system in the funding pattern will be replaced with a 60:40 sharing pattern between the Centre and States (Post Matric Scholarship to students belonging to Scheduled Castes for Studies in India)	30388.94	26777.57	41073.28	30000	24500
Pre-matric scholarship for SC students studying in class 9th & 10th (100% GOI over & above committed liability of the state i.e. Rs. 4641.44 Lakh from 2017- 18) from 2020-21 (60:40) sharing pattern centre and state.	0	4611.88	0	0	0
PRE-MATRIC SCHOLARSHIP FOR OTHER BACKWARD CLASSES STUDENTS ( 50:50 over & above committed liability of Rs.1,80,00)(EY-Ongoing)	575.52	1718.23	0	0	0
EDE-03- Mid Day Meal	10378.92	13300	7136.2	18223.63	17617.56
Schools	0	0	0	0	0
Elementary Education	54.94	54.96	42	70	80
Secondary Education	520.65	832.67	1293.45	7669.84	2473.2
EDS-58-Attendance Scholarship to BC/EWS Primary Girls Students	0	8.89	13.77	17.36	100
EDS-57-Attendance Scholarship to SC Primary Girls Students	0	0	510.47	346.72	500
Scholarships-Sainik Schools	16.35	24.41	8.25	8.47	10
Pre -Matric Scholarship for OBC/EBC and DNT Students	0	0	1271.52	6701.69	1749
Encouragement Award to SC Girl Students for pursuing 10+2 Education	0	0	160.53	440	100
Award to SC Sports Students (6- 12 Classes)	0	0	8.77	3.65	10
Pre-matric Scholarship to Children whose parents are engaged in unclean occupation	0	0	0	129.17	0
Pre-Matric Scholarship for SC Students & Others	0	0	4572.36	9260.56	6000
WCD-06-Attendance Scholarship To Handicapped Girl Students In Rural Area	52.02	48.23	68.75	110	110
Scheme of Post Matric scholarship to the other backward classes for studies in India	0	2403.02	0	1548.88	5000
SCHEME OF POST MATRIC SCHOLARSHIP FOR STUDENTS BELONGING TO THE MINORITY COMMUNITIES (100% GOI)(EY Ongoing)	0	0	0	1	64.3
CS(MW)-3 Pre-Matric Scholarship for Students belonging to the Minority Communities.(100% GOI)(EY Ongoing)	0	0	0	0.01	79.52
SR-07 Subsidy to students of Government Schools visiting the Science city.	0	125	75	50	200
University and Higher Education	19.97	2.99	3.93	3.01	1602.01
Chief Minister Scholarship to General Category Students for Giving Concession in University Fee	0	0	0	1	1600
Grant of Scholarships at the Rashtriya Indian Military College, Dehradun	1.99	10.49	1.98	2.95	2
Dr. Hargobind Khurana scholarship for Brilliant Students	497.67	990.99	0	1361	1000
Training of Para Health Staff	4.49	4.28	3.97	3	5

Explicit Subsidy given as Scholarships (Punjab)	2019-20	2020-21	2021-22	2022-23	2023-24
Ayurvedic College, Patiala	0	50.38	51.84	110	218.4
Government Medical College Amritsar	1918.48	1955.94	1805.98	2170	2640
MD 5.3 Government Medical College, Patiala	1895.22	1960.1	1796.87	2200	3300
M.D.- 5.6-Expansion and Improvement of Dental College and Hospital, Patiala	143.8	130.44	166.94	206.2	268
Training Of Nursing Para Medical Staff (DME)	0	43.59	23.76	25.68	24.48
Upgradation of Infrastructure in Government Medical College and Hospital, Amritsar	155.42	139.55	212.78	285	394
WCD-05-Mai Bhago Vidya Scheme Free Bicycle to all Girls Students Studying in Class 9th to 12th Class	2008.79	0	0	1	1
EDS-38 Free Books to Students from 9th to 12th Class	0	1000	3950	3950	4000
Free books to Scheduled Castes Students (1 to 10th classes)	2500	0	2500	0	2500
For Smart Phones to the Youth Students in Government Schools of the State	0	0	9400	710	1
Direction and Administration	0	8.83	9.79	17.89	19.87
Punjab State Talent Search Examination	0	0	55.58	65.16	68
Scholarships General	179.18	117.86	19.59	39.15	38.2
E.D.3.15(ii) Scholarships to the Children of Riots Victims Families	0	0	0	0.01	0.01
Scholarship Share of Punjab Government for Diploma Courses in Handloom Technology	0	0.1	1.27	0.64	0.5
District Establishment	11.88	11.35	12.92	320	500
Institute for Blinds, Ludhiana, Mentally Retarded Children and Vocational Rehabilitation Centre for Disabled Persons and Workshop for Handicapped and Braille Press/Library for Blinds	10.94	2.68	6.31	6.56	6.56
Scholarships for Handicapped	16.85	25.2	167.13	198.59	198.59
NT(D)-6/13 -Udisha Training Programme	0	0	14.59	110	110
Home for widows and Destitute women including training cum productional centre and protective Home,Jalandhar and Home for Aged infirms,Hoshiarpur.	3.56	7.19	7.01	7.2	7.2
Merit-cum-Means Scholarships to Students	0.1	0	0	0.3	0.3
Directorate of Industrial Training	0	0	0	0	0.01
Directorate of Employment Generation and Training	0.54	0.08	0.02	0.1	0.1
District Bureau of Employment and Enterprises	0	0	0	0	0
Government Presses	10.77	5.93	1	0	5
Setting up of Institutes for pre Examination-Ambedkar institute for carriers and courses, Mohali, Coaching for Weaker Sections Including SC's, OBC's and Minorities.	2.49	2.34	3.54	7	10
Coaching for Stenography	2.59	0.96	0.73	1.09	1.5
SCHEME FOR SETTING UP OF INSTITUTES FOR TRAINING TO SCHEDULED CASTES CANDIDATES IN STENOGRAPHY	17.95	2.42	4.76	0	0
NEW COURSES VOCATIONAL TRAINING IN INDUSTRIAL TRAINING INSTITUTES FOR SCHEDULED CASTES STUDENTS (STAFF EXPENDITURE, SCHOLARSHIP TO SCHEDULED CASTES STUDENTS.)	0	0	184.05	12.48	300
UPGRADATION OF MERIT OF SCHEDULED CASTES STUDENTS (EY-Ongoing)	0	0	0	1	1
MERIT-CUM-MEANS BASED SCHOLARSHIP TO STUDENTS BELONGING TO MINORITY COMMUNITIES (100% GOI)(EYOngoing)	0	0	0	1	87.51

## Annexure 1.4: Explicit Subsidy given as Old Age Pensions (Punjab)

Figure in Rs Lakhs

Explicit Subsidy given as Old Age Pensions (Punjab)	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Pension to Ex-servicemen/War widows above the age of 65 years</b>	535.88	463	499.39	392.91	438.44
Pension and other Benefits to the Freedom Fighters and their Wards	1720.76	820.16	681.76	1209.15	704
Financial Assistance and Pension to Old Age	145042.2	157364.1	291866.1	372427	377427
Financial Assistance and Pension to Widows & Destitute Women	39592.34	42740.31	81045.49	102063.4	107063.4
Financial Assistance and Pension to Disabled Persons	17165.38	18516.19	33939.94	43247	48247
WCD-02-Financial Assistance to Dependent Children	13213.27	13930.37	26596.98	33873	38873

## Annexure 2.1: Explicit Subsidy given as Subsidies (Uttarakhand)

Figure in Rs Lakhs

Explicit Subsidy given as Subsidies (Rajasthan)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<b>National Horticulture Mission CSS</b>	140			0	40.01	0
PMKSY under Per Drop More Crop				0	3374	935.83
Deen Dayal upadhyaya cooperative farmer welfare scheme	1659.97	2556.5	5000	4700	5500	6000
Cooperative Partnership Scheme	2273					
<b>Polly House diversification and scheme sprinkler water pump set</b>		298.91		699.34	913	0
Organic mandua production programme	5.49			0	0	10000
Integrated Cooperative Development Project				0.01	0	0
For operation/implementation of Chief Minister Ghasyari Welfare Scheme				0	1000	0
Subsidy for bike, taxi				0	0	25
Establishment of National project development biogas plant (100% CS)				0	0.01	0.01
Indira Amma Bhojanalaya subsidy payment	220.05	183.25	62.15	35.83	400	200
Chief Minister Women Self Help Group Empowerment Scheme				540	0	0
Maintenance work	21.05					
<b>Grant for UREDA</b>				0	2000	1844.55
Grant under Mega Industrial / Mega Textile Policy				0	0	3000
Mukhiya Mantri Swarojgar Yojana			3500			
<b>Chief Minister Self Employment Scheme</b>				3100	4000	4000

Explicit Subsidy given as Subsidies (Rajasthan)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Discount on sales of Khadi clothes	440	400	500	500	500	500
Promotion of electric vehicles				0	0	0.01
Food Subsidy under Food Security Act CSS	6953.31		3800	3851.3	2	12000
Payment of transport and tax under sugar distribution scheme	896.46		331.41	285.51	1	300
State food scheme	4433.85			0	1	2000
Grant to poor families for cooking gas	88.4	23.62	69.1	0	5550	5550
Vir Chandra Singh Garwali Pryatan Swarojgar Yojana				320	1	1000
Deen Dayal Upadhyaya (Home Stay) Development Plan				225.75	500	500
Grant to Rajasthan Tourism Policy 2018				0	0	1000
Directorate of Environment	0	0	0	0	0	900
National Livestock Mission Plan	0	0	0	0	0	0.01
Ahilyabai Holkar sheep-Goat development scheme	0	0	0	0	0	0
Construction of adarsh matsya talab nirman yojana in mountain area				150	165	300
State Fisheries Input scheme				110	110	100
Support price for Agriculture and Horticulture products (Malta, hilly lemon, Galgal etc.)			0.09	0	150	0
Haulage of Horticultural Products				0	100	5
Scheme funded by national horticulture board APEDA Etc. CSS	21.06	0	0.41	0	10	710
Discount on sales of Khadi clothes	0	0	0			



Explicit Subsidy given as Subsidies (Rajasthan)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Working capital for self-help groups				0	0	0
Transport subsidy on fertilizers	80	100	125	125	125	125
Subsidy for cooperative institutional services	7.5	15	10	10	20	20

## Annexure 2.2: Explicit Subsidy given as Grants in Aid (Uttarakhand)

Figure in Rs Lakhs

Explicit Subsidy given as Grants in Aid (Uttarakhand)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Mahila Dairy vikas Yojana</b>	62.25	57.26	55.76	54.41	70	90
Milk price incentive to milk producers	2099.22	1996.24	2599.8	2459.29	4500	3700
Women Dairy Development scheme	588.8	864.53	348.33	336.7	370	370
Strengthening of dairy	50	50				
<b>Voluntary Retirement Scheme for Dairy Union</b>	200	184.3				
<b>Sailase &amp; Milch Animal Nutrition Scheme</b>		48.03	215.82	1569.47	600	150
Cattle transport grant scheme		89.43	136.6	182.47	300	300
Purchase of Traditional Instruments and dresses for Scheduled caste individual	24.98	29.98	0	0	25	25
Purchase of traditional instruments and costumes	14.96	6.42		0	20	20
Grant to Autonomous Bodies	39.75	44.95	10	39.79	50	10
Assistance to Poor performers and their Dependents of Art and other forms (CSS)	0.06	0	0.06	0.06	0.25	0.25
Financial support to authors for book publishing	5.85	4.98		9.51	5	5
Financial Assistance to the State's permanent residents for Religious trips	3.5	4	2.5	0.25	10	10
Grant to shrine board			1000	500	1000	0
Financial support for co-operative activities related to cultural activities (10%)				6	1	0
Eja-Boi Shagun Scheme for Maternity in the State	0	0	0	0	76.4	942.05
Budget arrangements for various fairs / pilgrimage routes / Kailash Mansarovar Yatra and Voluntary Institutions				0	25	0.01
Prime Minister Ayushman Bharat Health Infrastructure Mission				0	6865	0
Pradhan Mantri Awas Yojana (80%CSS)	6482.53	260.09	8557.76	88.45	13627.2	0
Raashtriya shaharee Ajivika Misson CSS	0	0	165.36	17	224.9	0
Grant for EWS houses	0	0	0	1000	1	7500
National Urban Livelihood Mission (90%CSS)	0	0	251	40.19	675.1	0

Explicit Subsidy given as Grants in Aid (Uttarakhand)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
seed capital Uttarakhand Housing and Urban Development Authority			200	300	700	600
operation of night shelters				0	0	50
shelter for stray animals				0	0	500
Health mounting scheme for sweepers			20	20	100	50
Bonus Plan for sweepers			20	20	20	20
Assistance for, begging, waste pickers, snake charmer etc.				0	10	10
sweeper insurance				0	31.5	0
Grant for organizing Kawad Mela	50	300		0.54	500	180
Implementation Scheme of Scheduled Castes and Scheduled Tribes Castes (Prevention of Atrocities) Act 1989 and Civil Rights (Protection) Act 1955 (50%)	0	0	0	196.25	300	0
Ajivika Awasar Protsahan scheme For Scheduled Castes	40			0	40	40
Financial Assistance to Scheduled Caste Individuals for Illness and marriage of daughters of Applicants	1675	900				
<b>Scheme for Development of Scheduled Caste (including hostel of Scheduled caste CSS</b>	75.05	189.82				
<b>Umbrella Scheme for Development of Scheduled Caste (including Special Component Assistant)</b>			78.3			
<b>Grant for Scheduled Caste Applicant marriage of daughters</b>			1673.5	1813.5	2640	2700
Grant on death of sweepers while cleaning Sewerage and Sceptic tanks				15	20	40
Atal Awas Yojana	180.24	67.29	23.89	12.28	2	600
Special Central Assistance to Special Component plan(100%CSS)	160			0	160	0
Career Opportunities Incentive Scheme	10		10	10	25	25
Assistance for marriage of daughters of ST	373.5	383	449.5	489.5	550	600
Financial Assistance to Uttarakhand Multipurpose Finance and Development Corporation		32.97		1	0.01	0.01

Explicit Subsidy given as Grants in Aid (Uttarakhand)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gorkha Welfare Council	1.35	13.5				
<b>Babasaheb Phule scheme</b>				0	50	0.01
Assistance to Uttarakhand Waqf Board	30	30	50	50	300	300
Assistance to Minority Finance and Development Corporation for the operation development works			50	30	100	120
PMJVK CSS			0.33	0.54	5.75	0
CM minority Incentive Scheme			0.2	0.3	10	10
Skill Strengthening For Industrial Value Enhancement (Streive)		145	438	272	1	0
Pradhan Mantri Kushal Vikas Yojana CSS			1500	1284.85	1	0
Assistance for artificial limbs for Physically disabled persons	40.12	28.79	26	18.47	70	80
Reimbursement of free travel expenses in the State Transport Corporation buses by the disabled	50	50	50			
<b>Grant for Maintenance to blind, deaf and Physically Handicap People</b>	1529.67	1676.25				
<b>Rehabilitation of Kashmiri migrants</b>	5.81	6.37	5.13	4.59	5.81	5.81
Incentives for marrying Disabled men / women	24.64	14.25	16	15.5	25	25
Career Opportunities Incentive scheme for Persons with Disabilities				0	25	30
Free reimbursement and travel expenses in state transport buses for handicap peoples	200		225	0	0.01	0
Uttarakhand Mahila Samekit Vikas Pariyojana (State Scheme)		200	200	100	1	100
Grant for Marriage of daughters of Abandoned Women	332	285	296.5	386.5	950	950
CM's Woman Sustainable Livelihood scheme	100	250	50	100	1	100
Nanda Gaura Yojana	2291.02	9852.73	10496.96	6000	63078.26	28250
Pandit Deendayal Social Security Fund	50					
<b>Alimony Allowance to Defendants During Judicial Litigation</b>				0	50	0

Explicit Subsidy given as Grants in Aid (Uttarakhand)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Houses for elderly and disabled persons				0	1	10
Assistance to Voluntary organization for operation of residential Houses for mentally Challenged persons/ Women	29.55	62.78	42.39	54.15	62	62
Incentive for inter caste marriages	37.7	17.5	17.5	25	30	30
Indira Gandhi Rastriya Pariwarik Labh Yojana	297.6	450.1	119.6	420	480	0
House tax exemption for State retired / serving military officers / soldiers	4.78	4.4	294.02	23.92	35	25.26
Grant for Uttarakhand Sainik Punarvas Sansthan	4.05	5	5	5	434	0.01
Prize From State Government for winners of Ashok Chakra series (Ashok Chakra, Shaurya Chakra, Kirti Chakra),	289	315.66	266	265	251	232
Assistance to riot victims	0.3	0.33	0.3	0.3	0.3	0.3
Free journey to statehood activists in Uttarakhand Transport Corporation's Bus	97.84	49.34	39.75			
<b>Fisheries -related program</b>	99.2	200	177.72	199.92	200	250
Fish Farming for Raji , Tharu and Buxa Tribes	66.67	69.7	59	69.93	70	168
Fisheries diversification scheme	50.92	61.45	65	64.99	70	74
PMMSY CSS	357.73	369.54	596.58	1336.96	2040	0
sweet water fisheries (Blue Revolution) CSS	10.26					
<b>Innovative Scheme (Neil Revolution) through Blue Revolution</b>	40		292			
<b>Setting up of biogas development plants</b>						
<b>Rashtriya Grameen Rozgar Guarantee Yojana</b>	4449.7	3557.92				
<b>PMAY CSS</b>	2593.79	0	0	6278.91	17160.77	0
National Rural Livelihood Mission CSS	0		721.84			
<b>Development in selected clusters under Shyama Prasad Mukherjee Rurban mission CSS</b>	900	1385	2175	1999.99	3400	0
National Rural Employment Guarantee Scheme CSS	0	0	4600.58	2449.01	6899.03	0
Deendayal Uttarakhand Grameen Awaas yojna				0	0.03	0.01

Explicit Subsidy given as Grants in Aid (Uttarakhand)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Mukhiya Mantri Palayan Roktham Yojana			1800	1800	2500	2500
Chief Minister Women Self Help Group Empowerment Scheme				5075	1	500
Rural Enterprise Acceleration Project				0	5000	10000
Assistance to UREDA	870	1202	128.93	373.65	183.62	237
Assistance to Uttarakhand Hatkargha and hat Shilo Vikas Parishad	10	10	5	200	20	20
Assistance for Uttarakhand Handloom and handicrafts development Council	10	10	5	10	10	10
Special Incentive Scheme for Women of Tharoo Boxa and Other Tribes	25	19.8	26.39	11.57	50	50
Assistance to Rajya Udhog Mitra & Udhyaimita Vikas Parishad	49.99	49.35	48.05	48.59	50	25
Special incentive scheme for women entrepreneurs	448	400	985.75	689.32	1000	500
Scheme for assistance to micro, small and medium enterprises of the state	2022	3500	3500	5759.83	6500	5000
Startup & Standup India Entrepreneurship Development	100	131.52	147.4	77.72	35	0.01
Incentives to service sector units				0	0.01	0
Grant to various industrial for different policy		3837	31.69	0	1000	2600
Incentives under export policy				0	200	200
Promotion of Investment, Startup and Entrepreneurship Scheme				0	0	3000
Veer Chandra Singh Garhwali tourism Self - employment scheme	250	139.81	242.54	31.84	250	250
Deendayal Upadhyay (Home Stay) Development Plan						
<b>Vir Chandra Singh Garwali Pryatan Swarojgar Yojana</b>	1200	1200	1185			
<b>Rastriya krishi Vikas yojna-RKVY (90%CSS)</b>	901.89	500	25437.5	17608.98	34977.8	5716.3
PMKSY/National Agriculture Development scheme (90%CSS)	2092.23	2051.78	2929.52	2663	10720.01	812

Explicit Subsidy given as Grants in Aid (Uttarakhand)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
National Food Security Mission- Other corps/ Krishi Unnati Yojana (10%)	196.43	502.22	2258.82	1963.81	4547.68	203.6
Prime Minister Micro Food Enterprises Up-gradation Scheme	0	0	0	50.65	151.77	0
National Mission on Micro Irrigation (10%)	80	67.33	100	60	13	267.3
Reimbursement of commission relative to sugarcane purchase/Guarantee				0	399.01	0.01
Balance payment of sugar cane	21807	26208.93	18660.59	22058.91	25000	21500
Incentive bonus paid to sugar cane farmers				0	0.01	0.01
Refund / payment of purchase tax		1781.43		0	0.01	0
Prime Minister Formalisation of Micro Food Processing Enterprises Scheme (90:10)				354.35	1	0
Gardens Insurance Scheme (3 percent premium subsidy)	2492.99	2650	4344.82	6636.32	8679.26	9000
Establishment of Bore wells	20	52.72	19.75	17.25	20.5	0
Grant for incentive for Mashala Chilli	22.33	12.11	6.99	2.21	12.05	0
Working capital for development of Silk Cooperatives	17	18	17.99	18	19	0
Incentives for silk crops growers for silk crops	20	20	20	20	20	10
Fencing of old gardens	69.99	99.69	137.35	112.91	200	0
Anti-Hail Net scheme (25 percent state share)				0	100	0
Mukhiya Mantri Ekikrit Bagwani Vikas Yojana			291.42	746.26	1700	1000
Deposit guarantee scheme to PACS mini banks	10	10	15.52	8	20	20
State assistance for various cooperative schemes of the state			400	653.25	0	0
Grants payable by National Cooperative Development Corporation				595.36	2000	24000
Assistance to Uttarakhand Handloom and Handicrafts Development council	100	100	280	150	300	200
Nanda Devi Scheme	25	50		0	0.01	0
Assistance to Khadi institutions				0	25	0.01

Explicit Subsidy given as Grants in Aid (Uttarakhand)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Aid to Handlooms, spinning-weaving women workers	5	5		0	5	0
Assistance to Khadi and Village Industries Board		50	100	400	350	400
State share of MSME CSS Schemes				0	100	0.01
Reimbursement of equivalent amount of loss due to Bus Operation in Mountain Routes by Uttarakhand Transport Corporation		1000	22680.12	6312.76	6000	4000
Grant for rainwater harvesting	565.48	689.29	513.83	17.13	700	500
Incentives on construction, development of Chal Khal and water bonus subsidy on water conservation				0	0.01	0.01
Establishment of Film Council		133.67		260.53	500	1000
Establishment of Journalist Welfare Fund	0.6	0.6	5.61	0	200	10
Multi-sectoral development plan for minority (60% c.s.)	15.18	5.34				
<b>Grants to Provincial Haj Committee</b>	38.45	54				
<b>Assistance to Minority Finance and Development Corporation for the operation of development works</b>		25				
<b>Financial Assistance to Deceased freedom fighters' dependents for their Cremation</b>	1.6	1.66	0.7	0.25	1	3
Honour and other Assistance to Freedom Fighters	13.62	16.5	16	20.12	35	35
Grant to Peyjal Nigam for in respect of earned santage	5200	8200	7000	4000	2500	2500
Swajal Directorate and SWSM	900	869.26	900	400	800	800
Operation of KFW project				0	0	200
Compensation and DBT payments to transport corporation for providing Free travel facility including girls		1000	1049.66	256.81	2000	2600



## Annexure 2.3: Explicit Subsidy given as Scholarships (Uttarakhand)

Figure in Rs Lakhs

Explicit Subsidy given as Scholarships (Uttarakhand)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Scholarship to Scheduled Caste Students who have Passed class 10th</b>	0	0	0	1393.43	2	2562
Scholarship for students of Class 1 to 10 and ITIs	933.84	823.55				
<b>Scholarship for Scheduled Caste students of Class 1 to 8</b>			1130.1	392.32	1	1150
Scholarship to students of Scheduled Tribes for Education CSS	733	657.6	613.75	459.76	1	500
Scheduled Tribe Tenth (Class 9 & 10) scholarship scheme	57.06	6.95	112.52	42.62	31	300
Scholarships for scheduled castes Pre-Tenth class 9 to 10				458.07	719	1169
Scholarship to students on basis of Poverty for Class 1 to 10 and Industrial	81.66	84.48	70.73	25.1	2	60
Secondary Education						
<b>Scholarship to Uttarakhand Students in RIMC , Dehradun</b>			2.23	1.21	3	3
Scholarships for Uttarakhand student studding in military schools located outside of the	0.2	0.6	0.6	0.2	2	3
Establishment of Rajiv Gandhi Navodaya Schools In Every District				18.11	21	21
Establishment of Atal Utkrisht Vidyalayas				0	1000	781.5
CM Scholarship Scheme for NCC cadets	0.32	0.14	0.37	0.38	0.5	0.5
Post matric Scholarship for OBC Students			2977.33	864.65	1	1109
Backward Classes Students studying in pre Class 10 Scholarship/ Exposure on basis of poverty				166.64	196	390
Purva dasam minority scholarships (75 percent C.S.)				0	0.01	0.01
Scholarship to minority community students from classes 1 to 10				0	1	200
Dr. Ambedkar Tenth passed scholarship Scheme for economically backward students (E.B.C.)		60	220.25	187.22	1	500
Scholarship to Minority students from class 1 to 10	79.36	30				
<b>Grants to Sanskrit schools</b>	25.9	29.01		0	1	0
National Programme of Nutritional Support to Primary Education (MDM) CSS	14001.76	14178.21	18014.16	13089.77	17126.33	0
Restructuring and reorganization of teacher education CSS	280.53					
<b>National programme for Nutritional Support for Primary Education CSS</b>	436.9	434.5	669.51	474.61	611.39	0

Explicit Subsidy given as Scholarships (Uttarakhand)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Establishment of secondary / elementary school and teacher education conducted under the SAMAGRA SHIKSHA (CSS)	1088.56	0	10273.38	9617.81	18126.88	0
Grant in aid regard to Water Supply for Sainik School, Ghordhakhal Nainital	10	10	10	0	0.01	0
Maintenance / Operating fund grants for Sainik School, Ghordhakhal Nainital	350	497.65	499.93	500	500	500
Arrangements of Science Kit of government Secondary School	22.19	8.55				
<b>Establishment of secondary / elementary school / teacher education conducted under the overall education (90%CSS)</b>			25202.09	27142.36	4264.54	0
Quality Education in Madarsas		57.06	498.47	523.11	0.02	0
Students facilities to Uttarakhand Girls In Banasthali Vidhyapeeth	2	2	2	2	2	2
Honorarium for PTA	106.84	82.27				
<b>Goura Devi Kanya Dhan Yojana</b>	4098.25					
<b>Kanya dhan Yojan for Educational Promotion of SC girls</b>	1386.5					
<b>Quality Education for Madrasas/Minorities</b>				0	670	0
Miscellaneous grant for Madrasa			30.92	100	1	200
Establishment of Consumers Club in Schools				0	0.01	0
Grants to Arabia Madrasa	73.46					
<b>Arabic Persian Madrasa Board</b>	48	58.45				
<b>Corpus fund for Shaheed Udham Singh Kamboj scholarship</b>				0	50	0.01
scholarships to bright students of Sanskrit colleges	0.5	1.8	1.6	0	3	2.5
Bathkhande Hindustani Music College	0.06			0	0.28	0.28
Undergraduate and merit cum means-based scholarships for minority students 100%C.S.				0	0.01	0.01
Engineering College Dwarahat (Almora)				0	0.01	10
Engineering College Ghurdaudi (Pauri)				20	25	40
Kumaon University	600	800	800			
<b>Doon University</b>	300	340.21	323.73	300	304	300
Establishment of Sanskrit university	120	150	132.75	200	200	20
State Open University	35	70	100	50	100	150
Sri Dev Suman University	30	50	600	339.87	224	250
Assistance for Technichal Education Centers to Uttarakhand Open Universty	15					
<b>Almora residential university</b>	100					
<b>Establishment of National Law University</b>				0	20	0.01
Shoban Singh Jina University Almora		60	75	450	1000	600
Grants for Government Colleges from Universty Grant Commission and Grants for Other Developmental Works				0	0.01	0.01

Explicit Subsidy given as Scholarships (Uttarakhand)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Strengthening of Colleges to NAC Accreditation			60	0	60	60
Grant -in- Aid to private colleges				0	0.01	0.01
K.L. Polytechnique, Roorkee			55			
<b>Grant to Pant College of Technology, Pantnagar</b>			200			
<b>Uttarakhand Skill Development and Multi-Disciplinary University (100% CSS)</b>				500	700	600
Grant for professors to attend conferences/Seminars abroad				0	1	1
Grant In Aid to Uttarakhand Sanskrit Academy	100	100	99.25	100	300	300
E-Library at Uttarakhand Sanskrit Academy				0	50	1
Uttarakhand Hindi Academy	12	12				
<b>Uttarakhand Urdu Academy</b>	5	6				
<b>Uttarakhand Punjabi Academy</b>	5	5				
<b>Establishment of Uttarakhand Basha Sansthan</b>	30	15	10	5	106	150
Corpus fund for Raja Sohail Dev scholarship scheme				0	50	0.01
Grant to recognized technical educational institutions	38.79	30.38	18.76	19.48	25	35
Grant for Sports College Dehradun	350	400	144.21	216.88	463	463
Pitthoragarh Sports College	27.59	27.07	3.93	14.53	69	50
One Time Grant to Rajeev Gandhi International Cricket Stadium Society for operationalization of Ice Skating Rink established in Sports College				0	1	1
Establishment of Sports Academy in private areas				0	100	50
Assistant Grant to Pantnagar Agriculture University	800	300	1200	3500	1000	1000
Uttarakhand Horticulture & Forestry University Bharsar	650	772	890	1333.33	800	1600
Construction of external research centers of Pantnagar University		49.41	15.52	0	100	0.01
Specific scheme for strengthen Agricultural University, Pantnagar		64.89		82.58	1	500
Establishment of Biotechnology Institute Patwadangar	100	200		200	500	500
Hill Agricultural College Jakoli		51.32	62.96	50	63.77	0
Hill Agricultural College Bharadisen	25	31.1	26.45	39.6	56.14	50.4
Food Technology Institute Doiwala	2.2	14.5	68.05	36.45	72.4	72.4
Mali Training Centre within the Bharsar university, Pratapnagar (Tehri)		9.82	11.35	12.59	17.71	17.71
Bharsar University Jakinda compound (Tehri)	20.52	12.79	12.05	10	18.13	15.65

Explicit Subsidy given as Scholarships (Uttarakhand)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Flower seeds and Training Centre SelaQui	6.6	18.5	88	1.5	12.62	15
Grant in aid for Biotechnology Programs				0	600	600
Established of biotechnology at Patwa Dagar				0	500	0
Uttarakhand Science and Education Research Centre	108.5	99.4	23.81	130	366	400
Establishment of Srinagar Medical College	79.64	88.41	84.45	162.42	655.3	1000
Doon Medical College Establishment	11.72	10.55	36.98	249.97	600	700
Establishment of Government Medical College, Haldwani and allied hospitals	1631.95	1213.26	1091.67	855.09	1640	1640
Almora Medical College				0	0.01	0.01
Establishment of State Nursing College Dehradun				0	0.01	0
Establishment of Government ANM/GNM Nursing Schools				0	0.01	0
Scholarship for DNB Courses				0	0.01	0.01
Grants for Economically backward Medical Students				0	50	0.01
Teaching material /free textbook distribution to students	500	124.28		0	980	900
Laptop distribution scheme for students studying in engineering and medical Classes				0	50	0.01
Scheme for Development of Scheduled Caste (including hostel of Scheduled caste CSS	3499.45	4805.13	0	50.64	1	110
Umbrella Scheme for Development of Scheduled Caste (including Special Component Assistant)			5068.98	1.01	0	0
Pre-examination training Programme for various services to Scheduled Castes		4.86	9.27	0	25	100
Bee breeding (State Sector)	2.1	2.15	1.69	1.57	1.44	1.27
Craftsmen training scheme and establishment	0.03			0	5	2
Establishment Expenses	0.13					
<b>Directorate</b>	2.5	1.75	2.4	2.35	2.55	2.4
Establishment	1.14	0.41	1.17	1.06	1.2	1.2
Bee keeping scheme	2.29	2.44	1.81	1.27	2.73	2.73
Mushroom production and marketing scheme	0.31	0.94	0.94	0.32	0.32	0.63
National Scholarship Scheme css	1.99	1.99	1.99	0	1.8	0
Sports Scholarship	4	7.04	3.46	0	6.5	6.5
Dr. Shivananda Nautiyal MEMORIAL SCHOLARSHIP	0.55	0.55	0.55	0.5	15	30
State Merit Scholarship	13.07	13.82	14.09	11.93	100	500
Mukhya Mantri Pratibha Protsahan Yojana				0	0.01	1100

Explicit Subsidy given as Scholarships (Uttarakhand)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
National Scholarship Scheme ((10 State) css				0	0.4	0
Scholarship under educational programs				0	0	1000
General Polytechnic				0	5	0.01
Scholarships to promising players				0	500	1000
Economically backward classes development plan CSS	1029.72	696.82				
<b>Development plans for OBC ,DNT and Semi Nomads tribes CSS</b>						
<b>Scholarships/ Student Salary to disabled Student</b>	0.95	2.41	1.42	0	10	10
Umbrella Plan for transgender upliftment (75%CS)				0	3.75	3.75
Scholarships for women's training				0	0.01	0.01
Expenditure partially Reimbursed by Indian Government (25%)		0.23	0.27	0.03	0.25	0.25
Sarva Siksha Abhiyan	30157.17	0	0			
<b>Samagra shiksha CSS</b>	2208.07	36624.9	0	0	0	0
New India Literacy Programme (PLA)	0	0	145.32	0	145.57	84.67
Rashtriya Madhyamika Siksha Abhiyan (75%cs)	145.87					
<b>National Literacy Program (90:10)( Adult Education CSS</b>	555.06					
<b>payment of honorarium to Siksha Mitra</b>	1531.05	930.31				
<b>Display of Tableaux On the occasion of Republic Day</b>	0.84	0.58				
<b>Provision of coarse cereals to improve the nutritional status of children</b>				0	100	100
Grants to Doon Library and Research Centre	88	100		0	50	100
New India Literacy Programme (PLA)(90%CSS)			328.02	0	35.44	0
Physical and educational improvement under the ADB scheme (90%CSS)				0	100.75	0
Rashtriya Uchchatar Shiksha Abhiyan (RUSA) (80% CSS)	418.83	1238.11	283.76	907.66	1463	0
Honorarium to members etc. for committee established for Admission procedure regulation and fee fixation of institution aided private professional residing in State				0	200	14
Maharaja Jagat Dev Education Fund for Buxa tribe				0	30	0.01
Chetak Siksha Protsahan Yojana for Tharu Tribes				0	50	0
Maulana Azad Education Finance Foundation		10	40	130	50	200

Explicit Subsidy given as Scholarships (Uttarakhand)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Training scheme for Skill Enhancement for educated unemployed Physically Disabled Persons				0	8	8
Assistance to Space Applications Centre	250	307.15	29	27	82.5	100
Assistance to Science and Technology Council	500	500	773.2	400	1300	1200
Establishment of Vigyan Dham CSS	200	93	364	63	87.45	100
Assistance for Biotechnology program	100	200	575	200	600	0
Strengthening of the State Information Technology/ Grand for ITDA	200	300	500	500	939	2800
Implementation of SWAN	1500	1500	1200	1181.14	1615	1115
Grant to ITDA for Horizontal Connectivity in various departments			70	70	60	100
Uttarakhand Biodiversity Board	0	0	0	0	100	100
CM meritorious minority girls incentive scheme	99.05	199.9	212.05	196.95	300	300
Outright cash prizes to the Veer Chakra winners by the State Government	110.25	105.75	100.05	93.75	113.37	90.75
Financial Assistance to Yuva Dal			18.43	27.34	35	35
Chief Minister Yuva Mangal Dal Swalambhan Yojana				1935.74	500	500
Financial Assistance to Famous former players and wrestlers				0	1	1
Regional award for distinguished players	2.14	18.89	1.82	0	30	30
Award to Sportsmen winning in National Competition	73.33	8.91	59.22	141.42	300	250
Arrangement of Sports Kit for Regional Team Participating in national Competitions				13.81	60	100
Financial Assistance to regional sports association and clubs				1.65	10	10
Assistance to Players who will participates in the civil services competition	10.42	3.84	0.24	18.29	20	20

## Annexure 2.4: Explicit Subsidy given as Old Age Pension (Uttarakhand)

Figure in Rs Lakhs

Explicit Subsidy given as Old Age Pension (Uttarakhand)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Maintenance Grant For Destitute Widows And Their Children: Pension / Gratification /Other Retirement Benefits	4269.83	4451.7				
Destitute Widows Pension: Social Security (Pension)			27709.64	22068.26	29910.65	31683.6
Indira Gandhi Rastriya Vidhawa Pension: Pension / Gratification /Other Retirement Benefits	316.44	807.34	0	0	0	0
Indira Gandhi Rastriya Vidhawa Pension: Other Departmental Expenditure	6.01	26.23	0	0	33.9	9.39
Indira Gandhi Rastriya Vidhawa Pension: Social Security (Pension)	0	0	409.18	1774.55	1302.12	1508
Grant For Maintenance Of Destitute Widows And Their Children Education: Pension / Gratification /Other Retirement Benefits	563.04	539.14		3.52		
Grants To Destitute Widows' Feed And Their Children's Education: Pension / Gratification /Other Retirement Benefits	13412.76	14200.92				
Grants To Destitute Widows' Feed And Their Children's Education: Social Security (Pension)				2024.9	3211.92	
Grant For Fooding Facilities To Women Whose Husbands Have Abandoned / Destitute Women, Mentally Challenged: Pension / Gratification /Other Retirement Benefits	401.99	481.82				
Divyang Pension, Tilu Rauteli Pension, Dwarf Pension And Allowance For Divyang Children From Birth To 18 Years: Grant In Aid Other Than Salary			11670.78	2010.05	6.37	
Divyang Pension, Tilu Rauteli Pension, Dwarf Pension And Allowance For Divyang Children From Birth To 18 Years: Social Security (Pension)				9099.16	14112.46	15295.08
Indira Gandhi Rashtriya Dibyang Pension: Pension / Gratification /Other Retirement Benefits	60.96	129.68	0	0	0	0
Indira Gandhi Rashtriya Dibyang Pension: Other Departmental Expenditure	39.66	3.59	0	0	4.09	4.25
Indira Gandhi Rashtriya Dibyang Pension: Social Security (Pension)	0	0	53.4	354.09	611.75	9171.31
Grant For Maintenance Of Blind , Dumb , Deaf And Physically Disabled: Pension / Gratification /Other Retirement Benefits	447.43	449.99		36.93		

Explicit Subsidy given as Old Age Pension (Uttarakhand)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Grants For Providing Fooding Facilities To Blind, Dumb, Deaf And Physically Disabled Person: Pension / Gratification /Other Retirement Benefits	6799.39	7043.34				
Grants For Providing Fooding Facilities To Blind, Dumb, Deaf And Physically Disabled Person: Social Security (Pension)			684.54	604.57	969.31	1000
Indira Gandhi Rastriya Vridha Pension: Pension / Gratification /Other Retirement Benefits	5543.02	8763.45	0	0	0	
Indira Gandhi Rastriya Vridha Pension: Other Departmental Expenditure	86.18	209.14	57.86	114.36	124.26	313.05
Indira Gandhi Rastriya Vridha Pension: Social Security (Pension)	0	0	5134.91	23693.41	50242.66	49189.07
Old-Age Pension Under Social Security: Pension / Gratification /Other Retirement Benefits	37613.5	38011.52				
Old-Age Pension Under Social Security: Other Departmental Expenditure				116.35	50	0.01
Old-Age Pension Under Social Security: Social Security (Pension)			44566.39	35036.38	40404.84	50305
Grant in Aid Other Than Salary: Monthly pension to elderly artists writers	49.97	49.98	56.22	52.83	65	65
Old Age /Kisan Pension: Pension / Gratification /Other Retirement Benefits	10664.57	10307.88				
Old Age /Kisan Pension: Other Departmental Expenditure	0					
Old Age /Kisan Pension: Social Security (Pension)	0		11944.18			
Kisan Pension Yojana: Pension / Gratification /Other Retirement Benefits	2790.57	2608.73				
Kisan Pension Yojana: Grant In Aid Other Than Salary			71.62	71.43	125	125
Kisan Pension Yojana: Social Security (Pension)			2670.42	3199.95	3389.76	3500
Swatantrata Sainik Samman Pension Scheme: Pension / Gratification /Other Retirement Benefits	2016.9	2912.44				
Swatantrata Sainik Samman Pension Scheme: Social Security (Pension)			1924.17	1704.33		
Pension To Ex-Soldiers Of -World War Ii And Their Dependent Widows Permanent Resident Of Uttarakhand: Other Departmental Expenditure	1117.75	916.97				
Pension To Ex-soldiers Of -World War Ii And Their Dependent Widows Permanent Resident Of Uttarakhand: Social Security (Pension)			815.42	770.59	889.4	738.2



Explicit Subsidy given as Old Age Pension (Uttarakhand)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Established Corpus Fund For Welfare Pension To Rajya Andoolankari Grant In Aid Other Than Salary	0.5	2500	2500			
Established Corpus Fund For Welfare Pension To Rajya Andoolankari: Social Security (Pension)				2513.62	5200	4500
Grant in Aid Other Than Salary: Grants For Pension And Awards In Return Of Special Service	3200.5	9.12	0.07	3.4	22.06	10.5
Grant in Aid Other Than Salary: Pension scheme for crafts man	9.61	12.38	13.98	13.82	15	15
Grant in Aid Other Than Salary: Payment of Retirement benefits to Jal Nigam Employees	3000	2500	3500	2500	2500	2500
Grant in Aid Other Than Salary: Grant for the payment of gratuity to Jal Sansthan Employees	1100	600	500	500	500	500

Annexure Table 2.5 Explicit Subsidies given as Subsidies (Gujarat)

(Rs. Lakh)

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
Information Communication & Training	0	116	0	0	0
Expenses and Development of the Institution under Moral and Social Hygiene and other Services	1.67	3.79	0.7	0	0
Grant to Mahila Mandals	0.03	0.02	0	0	0
Mahila Marg Darshan Kendras	106.96	17.59	5.8	0	0
Setting up of State Commission for Women	0	1.2	0.6	0	0
National Crèche Scheme	0.69	0	0	0	0
Swadhar Gruh	19.99	0	0	0	0
Special Nutrition Programme	1054.32	1138.39	15	0	0
National Nutrition Mission	338.34	212.69	134.66	0	0
Integrated Child Development Scheme	2282.78	2606.01	1241.35	0	0
Prevention of Undernutrition and Reduction of Nutritional Anaemia among Adolescent Girls(PURNA) (100% State)	36.08	41.3	21.35	0	0
Mata Yashoda Award Plan (100% State)	0	4.68	4.45	0	0
Strengthening of ICDS Services (100 % State)	48.11	43.69	45.47	0	0
Scheme for Adolescent Girls(SAG)	12.86	14.34	10.19	0	0
Pradhan Mantri Matru Vandana Yojana(PMMVY)	0	25.7	0	0	0
Biometric Infrastructure (100% State)	0	1.23	1.03	0	0
Mission Balam Sukham-ICDS Mission (100% State)	0	21.65	35.8	0	0
Assistance to Gujarat Housing Board for Betterment and Other Charges	3760.92	523.71	910.06	907.57	1075.62
Information and Communication Technology Application for Housing	0	0	90	100	100
Assistance to Municipal Corporations for Housing for Economically Weaker Sections (EWS)	6395.5	5488.25	6893	0	0
Slum Free City Planning Scheme under Rajiv Awas Yojana for Municipal Corporations	422.38	0	0	0	0
Assistance to Municipal Corporation Under Housing for all	28884.49	63690.12	113387.8	7500	9050
Assistance for construction of EWS housing by Private Developers on Private Land under Pradhan Mantri Awas Yojana (Urban)	0	0	1800	0	0
Assistance to Municipal Corporations under Pradhan Mantri Awas Yojana (Urban)	0	0	0	112719.99	78890
Assistance to Municipalities for Housing for Economically Weaker Sections(EWS)	5324.08	4561.82	4659.19	0	0
Assistance to Municipalities for Additional State Assistance under Housing for All	0	0	2870	6200	7450

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
Assistance to Urban/Area Development Authorities for Housing for Economically Weaker Sections (EWS)	2619.6	2249.92	1233.33	0	0
Assistance to Urban/Area Development Authorities Under Housing for all	4979	13929.58	5719.28	0	0
Nirmal Urban	0	3757	0	0	0
Mountaineering institute	4.5	0	0	0	0
Financial Assistance to tribal for medical and Health.	2.72	3.16	0	0	0
Spl. provision for Medical Public Health Tribal Sub-Plan	1608.62	1586.06	0	0	0
Assistance to the Construction of House on the house sites allotted - Sardar Patel Awas Yojana under poverty alleviation programme - land development	0.42	0	0	0	0
Special Central Assistance for TSP (SCA to TSP)	2377.46	4002.44	0	0	0
Article 275(1)	0	3879.19	0	0	0
Development of PTGs under C.C.D. Project	225.6	284.88	222.7	0	700
Development of PVTGs and Halpati	4371.69	5638.63	5075.3	0	25392
Scheme for Training and Creation of Self-Employment	278.65	0	0	0	0
Health Schemes	9655.32	1440.88	984.62	0	15850.07
Strengthening of administrative machinery	0	139.6	83.49	0	40
Starting up and Running of Training Centers-cum-Production Centers	0	0	0	0	75
Housing on Individual basis	819.46	1038.15	6531.64	0	6415
Upliftment of Dispersed Tribals ( Nucleus Budget)	448.49	493.23	357.1	0	1244.47
Tribal Modernization	103.58	42.33	11.58	0	1098.15
Dairy / Wadi, Irrigation schemes etc. project implemented under D-SAG	1662.94	887.96	255.76	0	22141.01
Six basic amenities under Border Villages	2494.67	1905.04	2915.65	0	0
Mukhya Mantri Nahari Kendra Yojana	25	25	30	0	0
Social encourage Scheme Kunvarbainu Mameru, Sat Fera Samuh Lagna	567.82	367.35	599.38	0	1250
Economic assistance for Self-employment	9.99	3	3	0	900
Implementation of F.R.A. for various benefits to tribal with purchase of MFP by G.F.D.C.	437.3	457.5	193.72	0	6052
Tap Water connectivity	257.68	320	240.85	0	0
New Gujarat Pattern	1626.63	2040.32	904.05	0	550
To organize camps in order to eliminate different dogmas followed by tribal people	25	5.75	0	0	0
Special provision for labour and employment under Tribal Sub-Plan	231.63	287.19	0	0	0
Adjusted Scheme to block level Planning for Employment	1.5	28.19	0	0	0

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
National family benefit scheme (sankat mochan yojna)	413.34	772.2	900	103.68	900
Special Provision for Nutrition under Area sub-plan	1513.28	1687.14	7	0	0
Special Provision of Crop husbandry under tribal sub-plan.	1888.98	1886.06	0	0	0
Rashtriya Krushvikas Yojana for ST Farmers	13856.5	13866.5	1232.63	21720	25000
Special Provision of Crop Husbandry in Horticulture under tribal sub plan	102.41	105.04	143.96	0	1
Development and Strengthening of Infrastructure Facilities for Production and Distribution of quality Seeds	0	68.91	0	0	0
Integrated Schemes for Oilseeds, Pulses, Oil palm and maize development	306.13	448.28	117.5	0	0
National Food Security Mission	5944.97	4245.96	1599.84	8721.95	6540
National Horticulture Mission under Mission for Integrated Development of Horticulture	0	983.33	1635	2860	2860
Incentive assistance to Scheduled Tribe farmers to increase the Area, production and productivity of Agriculture crops	0	0	829.42	550	325
Strengthening of Seed Testing Lab	0	0	0	0	1
PM Formalization of Micro Food Processing Enterprises (PMFME)	0	0	0	400	300
SLC-24 Special provision for soil and Water Conservation under tribal sub-plan	3.26	15.53	0	0	0
ANH-16-(Adi) Intensive Cattle Development Programme.	3.39	9.94	1.58	0	0
ANH-2-Establishment of New Veterinary Dispensaries.	4	0	0	0	0
ANH-9-Scheme for Subsidised Fodder Demonstration Plan and Chaff cutter.	4.35	7.74	2.88	0	0
ANH-7- Establishment of livestock production Centre	0.71	0	0	0	0
ANH-13-Service Centre for migratory Sheep & Goat Plock.	74.7	100.8	40.05	0	0
ANH-17 Special Provision for Animal husbandry under Tribal Sub-Plan.	712.82	820.06	0	0	0
DMS-3 Dairy Development Programmes under TASP	253.35	332.47	361.49	0	409.38
DMS-5 Special provision for development in Tribal Area Sub Plan	81.6	90.51	0	0	0
FSH-2 Development of Inland Fisheries in Tribal Areas	254.41	478.24	784.12	0	1502.01
Pradhan Mantri Matsya Sampada Yojana	0	0	0	8211.48	4000
Development of regulated Markets	445.75	800.77	369.33	624	574
IND-22 Financial Assistance to Industrial Co-operative Societies Package Scheme	23.79	26	32.56	30	30
IND-31 Financial Assistance for Self-employment to educated unemployed person	1216.47	1217	1217	1217	1340

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
COP-20 Share Capital Subsidy to Scheduled Tribal members of Agricultural Credit Co-operative	12	12	12	12	12
COP-5 Financial Assistance to Agricultural Co-Operative Societies to increase Short Term and Medium Term advance	75	73.48	75	75	75
COP-28 Special provision for Cooperation under Tribal Sub-Plan	57.68	36.54	0	0	0
COP...Interest subvention against the Purchase Tax/Soft loan to the Tribal Area Co-operative Sugar Factories	0	0	250.84	0	0
Interest subvention against long terms loans to the Co-operative Sugar Factories	0	1218.8	1424.57	625	170
RDD-19 Special provision for Rural Development under Tribal Sub-Plan	1076.12	1344.77	0	0	0
GIA to Gram Nagar Panchayat for construction of Panchayat Ghar and Quarters of Talati-cum-mantri.	0	111.88	16.75	0	0
Payment of Central Assistance for Strengthening of Panchayat Raj Institutions on the recommendation of Finance Commission	5588.85	19883.27	3004.21	0	0
Gram Vatika (Panchavati)	16.62	10.6	3.5	0	0
Infrastructure Development	10	409	0	0	0
Establishment of Kitchen, garden and canning centres.	1473	1940.23	2589.16	50	3670
AGR-14-Adj Supply of seeds and fertilisers and pesticides to Dang Cultivators.	0	38.5	0	0	0
Contribution to Gujarat Green Revolution Company Limited for Drip Irrigation Rashtriya Krishi Vikash Yojana Per Drop more crop Central Share 60%	0	0	0	0	149999.99
Administration	85	290	130	0	0
Special provision for Minor Irrigation on under Tribal Sub-Plan	3004.04	2519.28	0	0	0
Subsidy to Gujarat Urja Vikas Nigam Ltd for Kutir Jyoti Yojana	782	749.99	594.18	470.75	446
Special provision for power under Tribal Sub Plan	600.02	542.96	1004.42	10	121
Subsidies financial assistance to individual artisans in Tribal Area through Nationalised Banks	6460.68	1093.2	1204.58	2300	3000
Carpet Weaving Centres	120	104.78	104.26	16.52	60
Development of Handicraft	0	0	700	0	455
Common Work shed and Facility Centre for Cottage Industries	12.31	12.44	0	0	0
Special Provision for Village & Small Industry under Tribal Sub Plan	895.48	902.78	0	0	0
Financial Assistance to Gujarat Rural Marketing Corporation Ltd.	45	54	31.97	40	35.04

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
Financial assistance to Index -C for Promotional Activity	75	75	75	75	75
Financial Assistance to Commissioner, Cottage and Rural Industries	30	10	10	10	10
Financial assistance to Industries	77335.87	237868.68	137180.95	130601	151401
Roads and Bridges	377.31	208.95	80.24	0	0
Special Provision for Civil Supplies under Tribal Sub Plan	16.8	21.72	15.22	0	0
Food Security	18896.59	78975.81	60241.87	75900.07	61783.56
Financial Assistance to the tribal beneficiaries of Surplus Government Land for Sanathani	0	0	0	1	1
Special Provision for Medical and Public Health service under Tribal Sub-Plan	14.92	15.14	0	0	0
Special Provision for Water Supply and Sanitation under Tribal Sub Plan	20.97	52.51	0	0	0
Special Provision for Crop Husbandry under Tribal sub plan	12.34	11.75	0	0	0
Special Provision for Animal Husbandry under Tribal Sub Plan.	7.73	7.78	0	0	0
Special Provision for Fisheries under Tribal Sub Plan	1.74	1.73	1.91	1	1
Special Provision of Rural Development under Tribal -Sub Plan	37.25	40.55	0	0	0
Special Provision for Village and Small industries under Tribal Sub -Plan	23.16	24.79	0	0	0
Scheduled Cast Sub Plan Strengthening of District and Taluka Hospital	16	0	0	0	0
Health Education Bureau	29.8	4.45	0	0	0
Slum Free City Planning Scheme Under Rajiv Awas Yojana for Municipalities	182.74	0	0	0	0
Assistance to for Additional State Assistance under Housing for All	0	0	141.67	800	950
Assistance to Urban/Aria Development Authorities for Additional State Assistance under Housing for All	0	0	835.42	1530	1810
Assistance to Urban/Area Development Authorities under Pradhan Mantri Awas Yojana (Urban)	0	0	0	9450	8180
Directorate of Social Welfare	36.67	52.71	0	0	0
Strengthening of Administrative Mechanism at all Level	232	291.88	225.71	0	700
Scheme for Income & Employment Generation and Economic Upliftment	3110.43	2576.97	2163.45	0	2520
Gujarat S.C. Development Corporation (Administrative Grant)	479	480	0	0	0
Gujrat Safai Kamdar Vikas Nigam (Administrative Grant)	253.55	200	0	0	0
Dr Ambedkar Antyoday Development Corporation, Gandhinagar (Administrative Grant)	100	160	0	0	0
Scheme for Income & Employment Generation & Skill Development	764.35	396.84	0	0	500
Dr. Ambedkar Awas Yojana	852.91	1017.7	0	0	84

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
Contingency Plan for P.C.R Act 1955 & Atrocity Act 1989	0	0	0	0	66
Dr. Savitaben Ambedkar Intercaste Marriage Scheme (Additional State Liability)(Top-up)	0	0	0	1500	2001
Financial Assistance for Economical Upliftment	0	2583.1	850.57	1998.99	2500
Pradhan Mantri Adarsh Gram Yojana	10	510	0	0	0
Social and Gender Empowerment. (Kunvarbainu Mameru & Mai Rama Bai Sat Fera Samuh Lagna, Social Education Camp & I.E.C)	1180.21	947.04	1452.34	0	965
Nagrik Cell	2275.83	2168.77	1995.93	0	2602
Contingency Plan for Rehabilitation of Atrocities Victims	39.74	39.28	58.53	0	0
Maintenance & Development of Dr. Ambedkar Bhawan.	324.4	52.06	0	0	165
Special Nutrition Programme	38.8	52.24	35.38	0	0
Integrated Oilseeds,Pulses,Oil palm & Maize Development	138.6	175.92	15.7	0	0
Scheduled Castes Sub Plan Scheme for fruit horticulture crops development and subsidy to S.C.cultivators for purchase of fruit crops	594.31	534.07	400.32	0	1515
Incentive assistance to Scheduled Caste farmers to increase the Area, production and productivity of Agriculture crops	0	0	60	40	25
Strengthening of Seed Testing Lab	0	0	0	0	231.65
Establishment of New veterinary Dispensaries and Animal Health Services to the people of Scheduled Castes	7.8	2.8	11.6	0	0
Establishment of Intensive Live Stock Development Centres	3.5	5.25	0	0	0
To supply Goat Units to Scheduled Castes people	7.2	9.45	2.7	0	0
Scheduled Castes Sub-Plan Subsidies for Minikit, Chaff. Cutter and Urea for Scheduled castes people	122.14	164.08	146.05	0	209.8
Dairy Development Programmes under SCSP	94.94	138.75	245.28	0	249.75
Subsidy to Scheduled castes for Fisheries	15.21	111.25	103.83	0	143.3
Scheduled Castes Sub-Plan Co-operative lift Irrigation Societies	2	5.42	0.66	2	1
Scheduled Castes Sub-Plan Share Capital Subsidy to Scheduled Castes Persons	2.81	3	3	0	3
Financial Assistance to Industrial Co-operatives	1743.64	2813.18	4184.73	0	4255
Subsidy to Gujarat Urja Vikas Nigam Ltd. for Electrification of Scheduled Castes basties under Scheduled Castes Sub-Plan	285	353	314	355.25	316
Financial Assistance to Gujarat Rural Industries Marketing Corporation Ltd. for Marketing the Production of Rural and Cottage Industries	60.26	71.18	35.79	49.59	35.04

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
Scheduled Castes Sub-Plan Adjusted Gujarat Matikam Kalakari Rural Technology Institute	240	212	212	0	200
Scheduled Castes Sub-Plan Common work shed and facility centre cottages Industries	65	30.99	39	37	30
Scheduled Castes Sub Plan Subsidies Financial Assistance to Individuals artisans through Nationalised Bank	4364.71	1485.7	1348.51	1700	2200
Assistance to Index-C	75	75	75	75	75
Cluster Development Scheme	263	164.33	196	196	190
Assistance to Scheduled Castes, Institutes for Industrial Development	25	25	25	25	25
Mukhya Mantri Gram Sadak Yojana	12147	14362.4	10150	0	0
Distribution of Sugar to Below Poverty Line(BPL) and Antyodaya(AAY) family	11971.97	22626.18	13494.71	16142.77	15305.39
Distribution Of Iodized Salt	79.8	2472.91	2065.52	5632.45	6293.93
Losses on sale of edible oil through FPS (State))	3762.92	3524.56	9528.01	13416.07	12814.48
Distribution of Pulses for PDS schemes (state)	0	0	0	0	36435.87
Scheduled Castes Sub-Plan Financial Assistance to the Allottees of Surplus land under Gujarat Land Ceiling Act.1972	2.25	0	0	0	1
Financial Assistance to the Allottees of Surplus Government Land for Sanathani	0	0	0	2	2
Financial Assistance for Self-Employment ( Bankable scheme, Artisan and Manav Garima Yojana )	5319.8	6012.45	6489.35	3252.3	7018
Financial Assistance for Economic Development(Subsidy for Doctor, Advocate and small entrepreneurs )	0.25	0	0	4.3	0
Training for Skill Development	292.69	42.8	444	0	652
Medical Assistance for Poor patients	1875	1875	1925	1975	1975
Pandit Dindayal Upadhyay Awas Yojana	13254.8	14609.79	12784.99	0	14100
Financial assistance for Social Integration and Development (Mameru, Samuh lagan, Education camps, Awards etc.)	3502.56	2958.28	3807.95	0	4700
Special Plan for the identified by SEBC in identify taluka	30	30	6	0	0
Financial assistance to Gujarat Nomadic & De Notified Tribe Development Corporation	0	0	0	0	0
Child Welfare (Foster Care, After Care and Rehabilitation Programme & Child Marriage Prevention)	5218.93	5448.58	10443.15	0	9348
Mukhya Mantri Bal Seva Yojana	0	0	0	5468.64	5336
Gujarat State Handicapped (Divyang) Finance & Development Corporation	0	50	0	0	0
Incentive for IT/ITeS Sector	0	0	0	0	7000
Incentive for Electronics Sector	0	0	0	0	12500
Incentive for Semiconductor Sector	0	0	0	0	52400



	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
Development of Biotechnology	0	0	0	0	6000
Other maintenance expenditure (material and others) (repairs to non-residential buildings)	6.31	0	10	0	0
Percentage charge of tools and plants at 2 percent transferred to capital Major Head -4216 Capital Outlay on Housing	0	10	0	0	0
Buildings	0	107.27	95	0	0
Repair and Carriage	1.5	2	0	0	0
Gia To Panchayat Of Salary Portion	0	60	0	0	0
Gia To Panchayat Of Materials And Others	1221	2747.91	1437.1	0	0
Repairs To Roads Damaged By S.T. Routes	21	0	0	0	0
Grant in aid to District Panchayats for Revenue Establishment	11	11	0	0	0
Clothing and utensils for families whose houses have been washed away	4.35	9.03	0	0	0
Subsidy to Panjarapole Gaushalas	0	0	0	0	15000
Subsidy to farmers to provide seeds and fertilizer in scarcity area	0	0	0	0	1
Assistance to Cattle Head Death	38.26	37.39	12.37	0	0
Assistance for repair / restoration of damaged houses	32.88	81.91	288.21	0	0
Assistance to small farmers/marginal farmers	218.42	1.51	282.71	0	0
Assistance to Gujarat Institute of Disaster Management	0	20	0	0	0
Financial Assistance to Allottees of Surplus land under G. A. L. C. Act, 1960.	4.94	2.09	0	0	1
Other Miscellaneous Compensation and Assignments	0	53.56	0	0	0
Subsidy for new electric Vehicles	0	0	1993.68	11600	21750
Subsidy to GSRTC on account of uneconomic routes, students concessions etc.	32097.53	40434.61	59750	167110	98915
Establishment for Scheme of Subsidy for constructing house on house sites allotted to the landless labourers in Rural areas	19.98	22.74	0	0	0
Providing of civil infrastructure facilities to the rural estates of the Gujarat Rural Housing Board	5	0	0	0	0
Assistance to Panchayati Raj Institution for Recurring Expenditure on personnel retained on National Extension Services pattern	0	17.2	5.48	0	0
Grants-in-aid to Panchayats for Supervisory Staff	0	241	12.46	0	0
Grants -in-aid for Salaries and Training of Village Panchayats Secretaries including Village Accountants	0	490.03	106.87	0	0
Grants-in-aid to District Panchayats on account of (1) Dearness Allowance to their Staff (2) 50 Percent Dearness	0	14.22	0.87	0	0

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
Allowance to District Development Officers					
Adhoc Grants in Respect of schemes transferred to Panchayats	0	6.2	1.7	0	0
Grants to District Panchayats towards Uniform/Washing Charges 90% of actuals in respect of Class-IV Employees	0	3.3	0.9	0	0
Grants to District Panchayats for removal of encroachment	0	2	0	0	0
Grant in aid to Gram Panchayats for construction of Panchayat Ghar and Quarter for Talati-cum-Mantri	0	202.78	0	0	0
CDP-3 Strengthening of the Block Level Agencies	0	0	28.74	0	0
Seed Money to Village Panchayats	0	30.33	82.75	0	0
50% Grant in aid to Gram Panchayats for Professional Tax.	0	31.8	1.87	0	0
Scheme for Selection of Best Village Panchayats	0	1287.66	796.19	0	0
Survey and Studies	0	136.1	77.36	0	0
Subsidy to Gujarat Urja Vikas Nigam Ltd. On account of Supply of Free electricity to Water works of Village Panchayats/voluntary organisations.	0	0	0	0	73378
Grant-in-aid to Panchayats for Improvement of Roads	0	0.03	0.06	0	0
Compensation and exgratia Payment to Panchayats on account of abolition of Octroi 31A1	363.82	368.73	53	0	0
Grants-in-aid to Village Panchayats (under Section 219 of Gujarat Panchayat Act 1993)	0	137.95	0	0	0
Grants-in-aid to Taluka Panchayats ( under Section 219 of Gujarat Panchayat Act 1993)	0	68.97	0	0	0
Grants-in-aid to District Panchayats (under Section 219 of Gujarat Panchayat Act 1993)	0	27.59	0	0	0
Grants-in-aid to District Panchayats for District Equalisation and District Gram Encouragement Fund	0	28.17	0	0	0
Compensation to Panchayats on account of remission due to exemption from payment of land of Revenue by small holder of agriculture lands	0	0.77	0	0	0
Grant- in aid to District Panchayats equivalent to 5 Percent of gross forest revenue in their areas	0	0.08	0	0	0
Special grants under section 220 (1) of the Gujarat Panchayat Act, 1993	0	3.38	0	0	0
Payment of Local cess of land revenue of Panchayats under Section 198 of Gujarat Panchayat Act, 1993 Assignment of Local Cess revenue to District Panchayats	0	275.25	0	0	0

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
Expenditure on Agriculture related activities under command area	0	0	0	0	10000
Minor Irrigation Works	0	16.2	0	0	0
Meghardi Irrigation Scheme	49.73	0	0	0	0
Construction and Deepening of Wells and Tanks	72.9	0	0	0	0
Maintenance and Repairs	4137.41	4603.41	4200	0	3800
Various Panchayat Division	110	145	28.33	0	0
Tools and Plant/Vehicle	1	1	0	0	0
Works for Flood Control	0	90	0	0	0
Industrial Training Centres	24.73	0	0	0	0
National Apprenticeship Training	0	0	0	0	3647.97
Financial Assistance to the Producers of tax free Gujarati Films	1496.01	957.78	1250	2000	2000
Reimbursement Of SGST Paid By Cinema Houses/ Multiplexes/Video Cinema Owners For Screening Of The Gujarati Films Approved By The Government	0	0	0	0	1
Reimbursement Of SGST Paid By Cinema Houses/ Multiplexes/Video Cinema Owners For Screening Of The Hindi O	0	0	0	0	99
Industrial to Co-operative Financial Assistance to Co-operative package scheme.	224.52	556.89	449.99	500	600
Subsidy to Banks for providing loans to affected persons during riots	0	0	0	1	1
Infrastructure facility and development of salt industry	2198.09	2300	1650	2937	1100
Incentive to Micro and small Enterprise	296.14	300	500	200	500
Schemes of MSME Commissionerate	7.68	4.94	929.1	0	1798
Micro Small Enterprise - Cluster Development Programme	0	101.55	0	100	100
RAMP Project	0	0	0	0	1
Common work shed and facility centres for Cottage Industries	30	31.54	0	0	0
To write of non-recoverable loan, share loan and share contribution	1	0.76	1	1	1
Subsidies financial assistance to individual artisans through Nationalised Banks	19261.46	26506.26	7977.02	0	18295
Census cum- sample Survey of small Scale units	51	0	0	0	0
Interest Subsidies to Artisans Registered Through Cottage & Rural Industries	99.66	151.02	93.66	0	75
Urban haats for sales promotion of cottage Industries Produces	80	80	80	80	80
Assistance for Research and Technology Development	1800	1800	7000	9000	24001
Gujarat Industrial Research and Development Agency	85.38	71.26	0	0	0
Industrial self-employment in rural and backward areas	60	60	0	0	0

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
Setting Up of Gujarat Investment Centre for NRI at New Delhi	0	5.74	0	0	0
Relief to Small medium and Large Sector affected by earthquake	0	0	0	1	1
Promotion Efforts for trade and commerce and creation of Database for marketing Assistance	94.93	100	35	25	100
Development of Infrastructure facilities	19348.09	13200	15599.73	26664.46	30718
Assistance to Institutes for Industrial Development	248.58	501.01	391.99	0	66
Promotional Efforts for Industrial Development	1564.26	6836.25	11520.37	0	13382
Rehabilitation Programmes for sick Industries	7748.43	8900	8000	4500	3500
Development of Textile Industry	150000	170500	195999.98	100000	150000
Scheme to meet expenses of Regional Development authority for the development of Dholera special investment region	2260	1950	3901	0	4651
Assistance for Labour Intensive Industries	1000	2000	799.09	1500	545
Assistance to Large Industries	145035.6	68399.98	58800	80000	80000
Grant in aid to Local Bodies on account of quarry fees credited to Government.	181.79	59.97	0	0	0
Commissioner of Geology and Mining	0	625	90	0	0
Assistance for Development of Bulk Drug Park and Medical Devices Park	0	0	0	10000	10000
Information Technology	174.69	8	0	0	0
Starting of New Nashabandhi Sanskar Kendras.	0.6	0.38	0.58	0	0
Civil Hospital Administration (Medical)	827.29	759.82	0	0	0
Grants of Hospitals and Dispensaries	55.56	0	0	0	0
Medical Relief -Hospitals & Dispensaries	5.9	7.75	6.73	0	0
Primary Health Centres	375.95	781.25	0	0	0
Medical Relief Ayurveda Dispensaries in Rural areas	13.6	14.5	2.55	0	0
Director of Health	66	49.87	0	0	0
District Health Officers/Organization	25	32.56	0	0	0
Multipurpose works Schemes	171.21	114.15	0	0	0
Epidemic diseases	0	123.63	0	0	0
National Malaria Eradication Programme	201.21	202.16	0	0	0
Leprosy Control Programme	29	0	0	0	0
Immunization (1) Medical aid to children in the age of 0 to 14 years	18	41.27	0	0	0
Water Related diseases	1	2	0	0	0
District Family Planning Bureau	102.31	110.07	16.25	0	0
Rural Family Planning Welfare Sub-Centres	400	330.65	179.88	0	0
Urban Health Project	47	60.36	50.84	0	0
Child Survival & Safe Motherhood Programme	18	20	0	0	0
Nutrition Project	0	10.6	0	0	0

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
Awards	0	6	0	0	0
Publicity Campaign for Public Distribution System	0	0	489.26	0	200
Fortification of Rice and its Distribution under Public Distribution System	0	364.34	0	0	6000
Subsidy Scheme on Domestic Subsidized LPG Cylinders	0	0	0	0	1
Direct Benefit Transfer in Kerosene	0	0	0	0	1
Extended State PNG-LPG Sahay Yojana	0	0	184.49	47000	50001
Installing Weighing Scale at Fair Price Shop.	0	0	0	0	1
Assistance to GUVNL for Research & Development (R & D) work in Power Distribution System	500	400	360	300	500
Subsidy to Gujarat Urja Vikas Nigam Ltd. for Horse Power Based tariff on Agriculturists.	100833.33	119167	110000	110000	0
Subsidy to Torrent Power Limited(Ahmedabad Unit) for Horse Power Based Tariff on agriculturists	240	170	170	200	175
Subsidy to Urja Vikas Nigam Ltd. on account of Supply of Free electricity to Water works of Village Panchayats/ voluntary organisations.	71323.35	73378	79397	81031.78	0
Subsidy to Torrent Power Limited (Ahmedabad Unit) on account of supply of Free electricity to water works of village Panchayats/Voluntary organisations	15	15	3.59	0	0
Assistance to Gujarat Urja Vikas Nigam Limited for reliefs given under the Gujarat Atmanirbhar Package	0	35951	0	0	0
Assistance to Torrent Power Limited for reliefs given under the Gujarat Atmanirbhar Package	0	8178	0	0	0
Assistance to GUVNL for Hotels, Restaurants, Resorts, Waterparks, Cinema Halls, Multiplex & Gymnasium business to waiver in Demand/fixed charges in Electricity Bill for the period from 1-Apr-2021 to 31-Mar-2022	0	0	0	3440.62	0
Assistance to Torrent Power Ltd. For Hotels, Restaurants, Resorts, Waterpark, Cinema Halls, Multiplex & Gymnasium business to waiver in Demand/fixed charge in Electricity Bill for the period from 1-Apr-2021 to 31-Mar-2022	0	0	0	2277.57	0
Subsidy to Gujarat Urja Vikas Nigam Ltd. for Compensation in GERC Agricultural Tariff	160032.58	188470	202469	200486	0
Subsidy in Fuel Price and Power Purchase Adjustment Charges	452782.66	443005.33	620988	786542.86	0
Assistance to Gujarat Urja Vikas Nigam Ltd for implementing the scheme of Sardar Krushi Jyoti Yojana	13750	14105	8655	8644	8680

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
Assistance to GUVNL for providing dedicated high tension HT line for construction purpose up to premises of Dholera International Airport by Government of Gujarat(Proposed)	0	0	0	168	145
Assistance to Sardar Patel Renewable Energy Research Institute	100	100	100	0	125
Subsidy to Gujarat Urja Vikas Nigam Ltd. for electrification of hutment situated in Urban and Rural areas	2288.5	1788.5	1789	1704.45	1459
Assistance for Energy Conservation	3500	2000	2000	2000	6150
Subsidy to GUVNL for Sagarkhedu Sarvangi Vikas Yojana	6200	6200	5300	5000	5890
Assistance to Gujarat Urja Vikas Nigam Limited for implementing the Scheme of Solar Agriculture Pump Sets	0	0	0	0	208
Assistance to Gujarat State Investments Ltd. For payment towards Nonconvertible Debentures interest	28340	0	46410	0	27510
Assistance to State PSEs for providing solar based Decentralized Electrification in Non-Electrified areas of the State	0	0	0	0	0
Grid Connected Solar Micro grid for Agriculture pump sets	17488.36	20014	2751	2800	3257
Assistance to Gujarat Energy Research & Management Institute in Energy sector	100	100	100	100	100
Assistance for Solar project of Modhera Sun Temple and Town Project	0	3750	580	100	1
Assistance for Gandhinagar Solar City Programme	0	0	0	0	0
Assistance to promote adoption of electric vehicle	0	0	0	250	1000
Assistance for Development of New/Green Technology in Renewable Energy Sector	0	0	0	0	500
Assistant to GPCL for State level Institutional Development for Energy Efficiency in Power Sector	0	0	0	0	2000
Assistance to GUVNL for implementing the PM KUSUM Scheme (Component-B) of Solar Agriculture Pump Sets	0	208	312.5	5152	15212
Assistance to GUVNL for Solarisation of Grid Connected AG Pumps under Component-C of PM KUSUM Scheme	0	833	2000	0	1
Energy and Petro-Chemicals Department.	0	0	0	0	0
Expenditure for Training	0	0	0	0	0
Write off of outstanding principal and Interest of House Building Advances of Panchayat service/Nagar Panchayat services who died while service.	19.71	2.48	0	0	0
Directorate of Agriculture Establishment.	20	11.5	6	0	0
Administration Extension and Infrastructure Facility for Agriculture Development	0	7.5	0	0	0

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
Incentive for Registration under Pradhan Mantri Kisan Samman Nidhi Yojana	0	36.9	0	0	0
Assistance for increasing Agriculture Crop Coverage	0	0	708.75	0	0
Multiplication and Distribution of various type of cotton	125	650	610	0	55
Agri. Support programme for other than S.C and S.T Farmers	75	0	0	0	0
Organisation Setup for Agricultural development works	243.59	115.1	88.5	0	0
Establishment of Information and communication Technology at SAMETI	0	7341.93	0	0	0
Risk Management in Agriculture Sector	24.14	160.25	0	0	0
Oil seeds (ISOPOM) Development	2005.2	5522.35	3319.98	0	0
Oilseed Staff Scheme and Demonstration of intercropping in Oilseed Crops	0	0	0	0	0
Fruits Nurseries	7639.94	9900.96	10903.08	0	20035
Integrated Development of vegetable Crop	11230.02	4715.22	9264.99	0	0
Coconut Development Project	29.92	26	26	13	30.87
Emergency Fund of Horticultural Crops	0	0	0	0	1
Central Share of National Horticulture Mission for general Category (60% Central)	0	0	0	11154	11154
Financial Assistance to Agro industries	3340.64	19000	2000	0	0
National Mission For Sustainable Agriculture	433.73	0	254.51	0	0
Directorate of Animal Husbandry and its expansion	50.1	53.3	0	0	0
Disease Prevention and Control	2.5	1.25	0	0	0
Veterinary Institution and Veterinary Services	594.7	464.98	190.98	0	0
Disease Control Programme for foot and Mouth disease	35.63	13.73	0	0	0
Scheme for Compensation to animal owner in case of accidental death of Animals	1.08	0.48	0.26	0	0
Artificial Insemination Centre in Key Village	327.5	137.23	93.5	0	0
Intensive Cattle Development Programme	35.69	27.16	32.98	0	0
Upgradation and Conservation of Livestock	2.73	2.73	2	0	0
Sheep-Goat Development Programmes	28.8	36	13.05	0	0
Expansion of Horse Breeding farms	19.53	12.8	13.98	0	0
Fodder and feed Development Scheme	58.65	81.18	32.22	0	0
Expansion of Exhibition cell	52	32.55	31.35	0	0
Dairy Development Programmes in the state	849.61	1239.03	1930.08	0	1748.25
Fish seed Production and inland fisheries Resources (In Non-Tribal Area)	539.02	2591.89	1119.59	0	3200.67
Establishment of Coastal Aquaculture units	23.44	78.43	110.45	0	200
Providing Navigational Aids and other Infrastructural facilities	1883.6	4189.92	4083.01	0	4507.46

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
Mechanisation of Fishing Crafts	0	0	0	0	0
Central Assistance to the Marine Fisheries of the Coastal areas for National Security.	0	0	0	0	0
Safety of Fishermen at Sea	0	0	0	0	0
Blue Revolution Integrated Development and management of Fisheries	3684.52	2428.54	9999.98	0	0
Financial Assistance for Kerosene to Boat owner small Fishermen	264.95	303.98	230.77	230	1000
Special State share subsidy provision for Deep Sea Boat under Blue revolution	0	0	21.49	30	1
Pradhan Mantri Matsya Sampada Yojana	0	0	0	6346.23	11500
VAT( Value Added Tax) Subsidy on High Speed Diesel oil supplied to mechanized fishing vessels below 20 meter length	0	0	0	25000	44344
Accident Insurance Scheme of Fishermen's Member of Co-operative Societies	40.96	36.96	1296.62	42	44
Financial Assistant towards Welfare Scheme for the Fishermen Cooperative Societies	0	0	0	0	0
Sales tax subsidy on High Speed Diesel to Mechanised Fishing vessels below 20 metres length	15988.6	15999.18	19986.59	0	0
District Offices	3.92	1.92	0	0	0
Revival Package of strengthening Co-operative Credit Structure	0	0	0	0	1
Financial Assistance to Primary Agriculture Credit Societies to increase short term or Medium term advances	284.71	100	277.35	280	200
Financial assistance to farmer for subvention of interest	104986.74	113000	99750.44	161219.31	100000
Financial Assistance to eliminate Imbalances in co-operative credit structure	0	0	0	0	0
Financial Assistance to co-operative banks for technology upgradation	0	0	0	0	0
Financial Assistance to pacs for Computerization	0	0	0	0	0
To provide interest assistance for payment of 2% and 3% interest subvention claims submitted to the Government of India for co-operative credit Structure for own funds used by to Gujarat State co-op.	0	0	0	1952.67	3000
Assistance for payment of interest on loans under Atmanirbhar Gujarat Sahay Yojana	0	17800	11800	5900	3100
To Provide Interest Subvention to animal husbandry of the state at the rate of 4% to the beneficiaries Kishan Credit Card)	0	0	0	498.05	7063
Financial assistance to farmer for subvention of interest on Rabi/Summer crop loan	0	0	0	753.07	20000



	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
Finance Assistant to PACS for Computerization and Integration of PACS with the Core Banking System of District Cooperative Banks.	0	0	0	0	12362.72
Lift Irrigation Scheme	1.67	9.06	0.87	76	73
Interest Subsidy on Loan and capital subsidy for construction of Godown	1000	530	686.26	501	801
Interest subvention against the Purchase Tax/Soft loan to the Cooperative Sugar Factories	0	0	458.16	0	0
Package for Strengthening to Sugar Co-operatives as may be decided Policy by the State Government	189.76	280.42	255.95	230	315
Assistance to Co-operative Milk Unions for Export of Skimmed Milk Powder by State Government	13943.95	0	0	0	0
To provide assistance For development of Electronics Co-Operative Market to enhance services/product selling of Cooperative Societies through E Market	0	0	0	40	1
State Government Agriculture Credit Stabilization Fund (Transfer to reserve Fund Deposit Account)	0	0	0	0	1
Modernisation of Agricultural Marketing	167.77	250	423.87	250	150
Subsidy to Gujarat Urja Vikas Nigam Ltd for Horse Power Based tariff on Agriculturists	0	0	0	0	110000
Subsidy to Gujarat Urja Vikas Nigam Ltd for Compensation in GERC	0	0	0	0	194692
Subsidy to Agriculturist Fuel Price and Power Purchase Adjustment Charges	0	0	0	0	827806

Annexure Table 2.6: Explicit Subsidies given as Grants-in-aid (Gujarat)

(Rs. Lakh)

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
Green Solar Projects	15584.75	60124.8	61364.28	61252	86694
Grant to Mahila Mandals	1.94	0	33.02	0	0
Swadhar Gruh	26.57	18.16	5.33	0	0
The Scheme of Rehabilitation of Sex workers in Gujarat	43.33	15	0.4	0	0
Vahali Dikari Yojana (100% State share)	0	0	0	0	35
Shakti Sadan (60% Central)	0	0	0	129.38	290.62
Comprehensive Scheme for Combating Trafficking of Women and Children (Ujjwala)	25.06	0	0	130.41	2
Sakhi Niwas	0	0	0	0	154.86
Beti Bachao Beti Padhaao	0	0	0	99	1060
Additional Facility to Anganwadi Worker and Anganwadi Helper	0	92.64	29414.92	0	39093.55
Mission Balam Shukham-ICDS Mission (100% State Share)	826.53	5.18	218	0	300.1
Pradhan Mantri Matru Vandana Yojana	492.54	0	1205.84	0	24000
UDP Grant in aid to MEGA Company for preparation of DPR for Metro Rails	0	0	0	0	100
Grant in aid to GMRC Company for Operation and Maintenance	0	0	0	0	10000
Integrated Scheme of Youth Welfare	156.01	2178.45	730.23	0	900.6
GIA for free cardiac kidney, cancer and other treatment of tribal patients	1325	1325	1325	0	1325
Health Insurance Scheme of (Rashtriya Swasthaya Bima Yojana)	15744.91	0	0	0	0
Pradhanmantri Matru Vandana Yojana	0	0	338.12	0	0
Pradhan Mantri Jan Arogya Yojana	0	0	0	4400	4934
Repayment of loan other than state government loan paid for the construction of house allotted to the landless labourers in rural area	0	0	0	0.01	1
Pradhan Mantri Awas Yojana(Gramin)	53123.74	40607.49	91509.56	101416.18	85680
Other Schemes for rural housing	0	0	6000	9204.6	7500
Housing on Individual Basis	3368.86	3600	3037.21	0	0
Upliftment of Dispersed Tribals ( Nucleus Budget)	293.7	366.11	609.56	0	0
Six basic amenities under Border Villages	1246.72	1325.6	3079.77	0	0
Social encourage Scheme Kunvarbainu Mameru, Sat Fera Samuh Lagna	10.1	0	93.66	0	4.7
Economic assistance for Self-employment	772.32	1195	1362.84	0	1502
Implementation of F.R.A. for various benefits to tribal with purchase of MFP by G.F.D.C.	238.28	210.02	670.28	0	0
Social Security Fund under Poverty Alleviation Programme	1038.72	1127.92	1094.35	736.7	735

National family benefit scheme (sankat mochan yojna)	133.33	0	0	0	0
Scheme for Implementation of the Rights of Persons with Disabilities Act, 2016 (SIPDA) - 100% CSS	0	0	0	57.36	1
Special Provision for Nutrition under Area sub-plan	1389.6	899.36	2700.72	0	3638.15
Distribution of Seeds of more productions varieties/ Hybrids varieties Seeds and fertilizer at subsidies etc. to Adivasi farmers in Tribal Area (TASP)	3579	4363.1	5801.86	0	6070.91
Special Provision of Crop husbandry under tribal sub-plan.	741.24	913.6	3500.36	0	4100
Scheme on Micro Irrigation under Pradhan Mantri Krishi Sinchayee Yojana (PMKSY)	0	0	0	0.01	0
Soil Health card Scheme(SHC-NMSA) (TASP)	1021.04	615.12	32.96	1290.45	1180
Paramparagat Krishi Vikas Yojana(PKVY-NMSA)(TASP)	600	323.57	0	23.73	6
Scheme to provide financial assistance for farmers doing entire chemical free Natural Farming in Dang district	0	0	2091.29	1500	1531
PM Formalization of Micro Food Processing Enterprises (PMFME) (60% Central)	0	0	635.4	0	5569.9
Soil Conservation including Contours bunding,Nala plugging, terracing etc.	1502.63	947.53	0	1224.64	224.98
Intensive Cattle Development Programme.	979.54	951.38	879.17	0	1374.54
Dairy Development Programmes under TASP	0	12.5	0	0	0
Dairy Development Activities in Tribal Area.	0.55	0.83	2.38	0	2.48
Pradhan Mantri Krishi Sinchayee Yojana Watershed Component	29662.34	19488	10098.14	22110	22000
Swachh Bharat Mission(Gramin)	29926.02	42733.35	39301.6	27043.98	20803.52
Aajeevika	9013.97	20929.69	23281.38	24521.4	21000
Deen Dayal Upadhyay Gramin Kaushalya Yojana	0	0	0	0	9
Mission Mangalam	4400	4592	6517.21	2543.49	1771
National Rural Employment Guarantee Scheme under Tribal Area Sub Plan	28871.09	44772.15	62750.93	137303.3	132400
Adj Supply of seeds and fertilisers and pesticides to Dang Cultivators	0	26.5	0	0	65
Special provision for power under Tribal Sub Plan	180.08	276.64	0	0	0
Khadi and Village Industries Board	151	440	150	100	100
Development of Handicraft	600	545.26	0	0	0
Common Work shed and Facility Centre for Cottage Industries	0	0	13	0	13
Special Provision for Village & Small Industry under Tribal Sub Plan	330.68	344.98	1302.97	0	1597
Special Provision for Civil Supplies under Tribal Sub Plan	13.05	10.79	20.64	0	45

Social Encouragement Scheme Kunvarbainu Mameru, Sat Fera Samuh Lagna	2.8	0	359.58	0	700
Special Provision for Labour and Employment	181.8	109.56	273.38	21.21	421.21
Special Provision for Village and Small industries under Tribal Sub -Plan	17.25	17.34	64.76	80	88
Free Treatment of the Scheduled Castes Patients under Medical Education	3933	3933	3933	0	3933
Maternity and Child Health Chiranjivi Yojana Matruvandana	0	0	114.6	0	2
Aarogya Suraksha Yojana	104601.91	0	21133.82	0	92911.41
Rural Water Supply Scheme (M.N.P)	0	0	0	0	1500
Scheme for Income & Employment Generation and Economic Upliftment	0	0	656.48	0	2200
Contingency Plan for Rehabilitation of Atrocities Victims	0.15	0	0	0	0
Scheduled Castes Sub-Plan Welfare activities for Sales Workers, under Poverty Alleviation Programmes	6.99	7.1	7.1	7.1	6
Scheduled Castes Sub-Plan Establishment of Social Security, Fund for Rural Labour under Poverty Alleviation	162	162.1	162.1	107.1	105
Child Welfare (Foster Care, After Care and Rehabilitation Programme and Child Marriage Prevention)	154.4	1263.97	31.04	0	478
Special Nutrition Programme	0	0	1322.53	0	0
Scheduled Castes Sub-Plan for Distribution of Seeds and Fertilizers input Kits Subsidised rates to S.C. cultivators	375	1798.31	2979.13	0	3326.15
Scheduled Castes Sub Plan Scheme for fruit horticulture crops development and subsidy to S.C.cultivators for purchase of fruit crops	0	0	10.59	0	60
Scheduled Castes Sub-Plan Soil Conservation including Contour bunding Nala Plugging terracing survey,and maintenance	93.36	47.04	0	90.08	68.41
Scheduled Castes Sub-Plan Subsidies for Minikit, Chaff. Cutter and Urea for Scheduled castes people	0	0	2.7	0	0
Dairy Development Programmes under SCSP	0	10.85	15.4	0	0
IND-12 SCP for S.C. Integrated handloom development scheme Financial Assistance to Scheduled caste	0	0	0	0	500
Financial Assistance for Self- Employment ( Bankable scheme, Artisan and Manav Garima Yojana )	0	0	2547.15	0	2700
Pandit Dindayal Upadhyay Awas Yojana	7.42	15.41	222.2	0	0
Financial assistance for Social Integration and Development (Mameru, Samuh lagan, Education camps, Awards etc.)	3.7	1.5	66.67	0	15
Financial assistance to Gujarat Nomadic & De Notified Tribe Development Corporation	35.08	85	80	92	85
Scheme for Implementation of Person with Disabilities ACT-1995	0	0	4.5	402.98	1

Transgender welfare Board	0	0	37.5	0	5
National Action Plan for Senior Citizens-(NAPSrC)	0	0	100	0	1
Upliftment of Beggars, Prisoners & Destitute	188.04	158.26	97.18	0	150.17
Assistance to small farmers/marginal farmers	186218.29	506.67	11073.86	0	0
Apada Mitra Schemes for training to volunteers	0	0	0	0	300
Financial Assistance to Allottees of Surplus land under G. A. L. C. Act, 1960	17.92	0.3	0	0	0
Repayment of loan other than state Government loan paid for the construction of homes on the home sites allotted to the landless labourers in Rural areas	0	0	0	0.01	1
Rural Self-Employment Training Institute(100% Centrally Sponsored Scheme)	0	0	0	2177	1204
Start-up Village Entrepreneurship Programme	0	0	0	1	3
Special Employment Programme	160	160	4.43	1	1
Mukhya Mantri Mahila Pani Samiti protsahan Yojana	150	150	75	150	150
Social Security to unorganized Labours of Urban Sector	0.5	0.5	0.5	0.5	0.5
Welfare activities for salt workers (P.A.P)	27.64	27.64	27.64	27.84	29.2
Abolition of bonded labour system	330	0	0	1	1
Scheme of Shram Awards	10.92	6.1	8.7	0	8.8
Gujarat Skill Development Mission - Generate Employment through skill Development	0	0	0	0	500
Financial Assistance to Gujarat Rural Industries Marketing Corporation Ltd. for Marketing and Production of Rural and Cottage Industries	201	187.35	170.86	130	150.39
Financial Assistance to Gujarat State Handicraft Development Corporation Limited	4267.21	4706.35	4416.3	2531.5	3433
To Provide employment through Amber Charkha/Looms	50	85	60	60	60
Common work shed and facility centres for Cottage Industries	0	0	20.9	30	30
Interest Subsidies to Artisans Registered Through Cottage & Rural Industries	27.5	48	56.29	0	75
Industrial self-employment in rural and backward areas	0	0	0	0	50
Promotional Efforts for Industrial Development	1161.35	4426.49	2483.87	0	298.1
Gujarat Green Mega Innovative Industrial Projects Incentive Scheme Assistance to Industries	0	0	0	0	0
Grant-in-aid to Pavitra Yatra Dham Vikas Board	234	235.32	250	0	66.7
Kailash Mansarovar Yatra	35	59.9	24.38	5	12
G.G Hospital, Jamnagar	426	456	485	0	700

Augmentation of Staff of Sub-Centres of Primary Health Centres (Health) (MNP)	0	0	0	0	0
Mobile Comprehensive Health care unit under poverty alleviation	335.73	335.73	370	0	406.35
Assistance For Transportation HIV / AIDS Patients (JATAN PROJECT)	317.23	404.4	452.24	474.06	474.06
Maternity & Child Health-Chiranjivi Matruvandana Yojana	0	0	4537.25	0	5679.44
Pradhan Mantri Jan Aarogya Yojana	0	0	0	13600	15069
Employees Welfare	120	120	120	120	145
Grant-in aid and subsidy to Consumers Union and institutions.	1	0	1	0	1
Assistance to Gujarat State Investments Ltd. For payment towards Nonconvertible Debentures interest	0	0	0	0	0
Incentive for Registration under Pradhan Mantri Kishan Samman Nidhi Yojana	0	19.6	35	0	1
Agri. Support programme for other than S.C and S.T Farmers	11485	12340	29263.16	0	38931.77
Financial assistance to farmers to install barbed wire fencing surrounding their farms to protect the crop from the wild animals	1537.62	500	2500	12000	40000
A Scheme to provide assistance to farmers family or natural farming to maintain indigenous cow(100% state)	0	0	0	18000	20309
Crop Insurance Scheme in Gujarat State	2166.66	214.72	4.5	0	5500
Farmers Accidental death/Permanent disability insurance Scheme	6854.18	6850	6850	9900	10700
Crop Loss Assistance to the Farmers due to Natural Calamities	0	95165	42318.07	10000	1
To Assist state Farmers in Purchasing Sanedo Agricultural equipment	0	0	0	250	1
Fruits Nurseries	0	0	343.24	0	2250
Financial Assistance to Agro industries	0	0	0	0	20800
Rashtriya krushi vikas yojana	6416.35	2876.67	11565	0	0
Assistance to farmers to purchasing heavy farm equipment's	0	2916	1950	0	0
National Mission For Sustainable Agriculture	991.44	830.4	498.37	0	0
Upgradation and Conservation of Livestock	181.89	261.07	241.78	0	678.53
Scheme for Strengthening of Statistical Wing in Directorate of Animal Husbandry	0	0	0	0	140
Dairy Development Programmes in the state	0	25	54.95	0	0
Assistance to Co-operative Milk Unions for Export of Skimmed Milk Powder by State Government	0	4966.89	0	0	0

Annexure Table 2.7: Explicit Subsidies given as Scholarships (Gujarat)

(Rs. Lakh)

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
A.N.M. and General Nursing School	164.54	132.1	190.76	0	229.9
Administration	36.12	38.93	13.17	0	41.9
Apprentice Training in Government Presses	73.85	0	61.73	0	80
Assistance to Non-Government Arts Institutions.	660.96	643.55	601.23	0	657.42
Assistance to non-Government Secondary Schools and Regulated growth of Secondary Education	10452.58	17659.33	9808.49	0	13911.25
Awards for Social Educational, Art etc./ Dr Ambedkar chair, Research	140.7	0	71	0	189
Ayurveda - Education	459.91	359.72	396.52	0	268.4
B.J. Medical College, Ahmedabad	5005.05	5752.31	8960.29	0	9900
Book Bank	11.31	10.67	0	0	0
Chief Town Planner(Town Planning and Valuation Department)	0	0	3.27	0	2
Child Welfare (Foster Care, After Care and Rehabilitation Programme & Child Marriage Prevention)	60.97	65.47	70.73	0	132
Civil Hospital Administration (Medical)	11.14	20.23	147.93	0	73.44
Civil Hospital and Reserve Office Staff, Ahmedabad (DMER)	0	0	0	0	0
Community Health Centres	0	0	0	0	1
Contingency Plan for Rehabilitation of Atrocities Victims	0	0	0	0	0
Craftsman Training Scheme	643.76	364.22	241.71	0	378
Craftsman Training Scheme in Government Industrial Training Institute (Coastal Area Development Scheme)	17.52	13.5	9.54	0	6
Craftsman Training Scheme in Government Industrial Training Institutes	858.38	519.8	517.86	0	860
Creation of the posts of professors	1.62	0	0	0	0
Dental College, Jamanagar	147.46	154.92	259.42	0	405
Development and Implementation of Perspective Urban Planning	3.43	2.58	0	0	4
Development of Inland Fisheries in Tribal Areas	14.17	12.8	20.89	0	36
Development of Sanskrit Pathshalas	1.55	1.61	1.32	0	0

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
Directorate of Medical Education Research	2319.93	2852.06	2093.65	0	1500
Disable Welfare (Scholarship ,Aids and appliance, G.I.A., C.B.R.,Santsurdas Pension & Insurance Scheme)	10.85	13.1	11.49	0	17
Disable Welfare(Scholarship, Aids and appliance,G.I.A., C.B.R.,Santsurdas Pension	7.22	5.96	6.57	0	8.5
Disabled Welfare ( Scholarship , Aids and appliance, G.I.A., C.B.R., Santsurdas Pension	111.65	101.53	94.26	0	119
Dr. Ambedkar Awas Yojana	0	0	5244.96	0	7985
Dr. Ambedkar Post-Matric Scholarship to students belonging to Economically Backward Classes (EBCs) (100% Additional State Liability)	0	0	0	0	1
Dr. Ambedkar Post-Matric Scholarship to students belonging to Economically Backward Classes(EBCs)	901.74	883.24	895	0	1
Dr. Ambedkar Pre-Matric and Post Matric Scholarship for DNTs.	787.1	952.01	908.28	0	0
Dr. Ambedkar Pre-Matric and Post Matric Scholarship for DNTs. (25% State)	0	0	0	0	1
Dr. Ambedkar Pre-Matric and Post Matric Scholarship for DNTs. (75% Central)	0	0	0	0	1
Education Ayurveda Colleges	333.14	180.13	543.02	0	413.4
Education Homeopathy College	665.29	560.15	590.74	0	695.78
Employment Services and Extension Scheme	52.7	2.12	27.88	0	41.7
Epidemic diseases	0	0	14.63	0	0
Establishment and Development of Government Hostel, Dry Hostels	430.73	109.89	0	0	0
Establishment and Development of Government Hostel, Dry Hostels, Samras Hostels)	0	47.27	0	0	0
Establishment at Nursing School at Dahod	38.91	28.58	51.47	0	52
Establishment of Coastal Aquaculture units	5.21	3.55	2.69	0	5
Establishment of Kitchen garden and Canning Centre Scheme for Promotion of Vegetable Cultivation in Tribal Areas.	0	0	2.5	0	0
Establishment of Kitchen garden and Canning centre	0	7.3	61.99	0	132.9
Expansion of activities of the State Sports Council	0	0	0	0	0
Expansion of Dental College and Hospital, Ahmedabad	642.91	651.12	841.77	0	878



	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
Expansion of M.P Shah Medical College, Jamnagar	2595.45	2939.84	3541.04	0	5340.05
F.A. Kanya Kelavani Rath Yatra	415.57	24.12	41.48	0	152.48
F.A. to up gradation of Merit for S.T Students	35.54	0.02	0	0	0
Facilities of Education for additional Students in Colleges	108492.24	126253.3	124835.8	153617.61	120405.3
Fee Reimbursement to Private Unaided Schools	47982.44	55894.92	88044.47	0	158270.94
Finance Assistance to various educational / professional activities	0	0	0	0	411.5
Financial Assistance for Kanya Kelavani Rath Yatra.	3.53	1.6	2	0	0
Financial Assistance to Industrial Co-operatives	0.36	0.45	0	0	0
Free and Universal Primary education for all Children up to the age of 14 year by	212.46	277.54	153.35	0	0
Fruits Nurseries	0	0	29.91	0	0
G.I.A. to Ashram Schools, and Post Basic Ashram Schools run by Voluntary Organizations (including construction of Ashram Schools & Post Basic Ashram Schools)	2030.97	805.88	1053.92	0	1583.95
G.I.A. to Hostels run by Voluntary Organizations	3048.02	1226.51	1611.99	0	0
G.I.A. to N.G.Os. (Subedar Ramji Hostels,Jugatram Dave Ashram Schools and Construction of G.I.A. Hostels)	1995.61	754.7	887.45	0	1
Government of India - Pre-Matric Scholarship to S.T. Students studying in IX	1098.75	905.24	1216.8	0	0
Government of India Post Matric Scholarship Scheme (75% Central Share)	0	0	0	0	39000
Government of India Post Matric Scholarship Scheme (CSS 75-25)	0	0	14327.2	10000	0
Government of India Post Matric Scholarship Scheme (State Share-25%)	0	0	0	0	13000
Government of India- Pre- Matric Scholarship for S.T. Students Studding in IX & X. (25% State)	0	0	0	325	0
Government of India- Pre- Matric Scholarship for S.T. Students Studding in IX & X. (75% Central)	0	0	0	0	0
Government of India Scholarship for post S.C.C. Students (25% State)	0	0	0	7500	0
Government of India Scholarship for post S.C.C. Students (75% Central)	0	0	0	0	0

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
Government of India scholarship for post S.S.C. Students	22471.08	24344.69	34652.19	0	0
Government Transport Services Working Expenses Repairs and Maintenance	0	0	0	0	5
Govt. Hostel/Mama Saheb Fadke Ideal Residential School	500	282.72	0	0	1.2
Govt. of India Post Matric Scholarship	26362.29	24883.45	32213.96	0	0
Govt. of India Post- Matric scholarship to OBC students	8963.33	6886.76	7646.42	0	1
Govt. of India Post- Matric scholarship to OBC students (100% Additional State Liability)	0	0	0	0	1
Govt. of India pre Matric Scholarship (Std.9 & 10)	1825.59	1659	1589.55	0	0
Govt. of India Pre Matric Scholarship for Std. IX th & X th	3337.02	3967.68	4346.4	0	0
Govt. Residential Schools	0	2.88	0	0	0
Govt.Of India- Pre Matric Scholarship For Std. Ix Th& X Th.	0	0	0	5175	5600
Govt.of India Pre-Matric scholarship to OBC students	1551.45	1565.16	1461.58	0	2
Grant In Aid to voluntary organization (NGO) for Hostel and Ashram Shala	6245.48	2266.27	2265.61	0	0
Grant-in-aid to private agencies for Industrial Training institute based course	153.11	165.03	188.01	0	157.64
Gujarat Skill Development Mission - Generate Employment through skill Development	0	0	0	0	1
Gujarat Skill Development Mission Generate Employment through skill Development	0	0	0	0	0.5
Higher Secondary Schools	0	0	84.25	0	0
Improvement of Physical facilities in Primary Schools.	37.15	9.47	1.34	0	0
Incentive for Higher Education including Tablet	1.04	0.37	0.11	0	310
Incentive for Higher Education including Tablet, competitive exams.	1203.14	1310	1306	0	1277
Incentive to children for Enrolment	6336.13	6757.66	6959.39	0	9315.58
Incentives for Post Matric Education	6311.91	4537.52	8887.22	0	4865.99
Incentives for Post-Matric Education	41.34	29.74	28.26	4.87	52
Incentives for Pre- Matric Education (Scholarship, Uniform, Cycle etc.)	5368.95	5490.52	5787.33	8673.75	7775
Incentives for Pre-Matric Education (Scholarship, Uniform etc.)	4568.69	3952.66	4149.3	6100	6450

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
Incentives for Pre-Matric Education to OBC students (Scholarship, Uniform, Cycle etc.)	37004.33	39339	41348.13	0	54600
India population Project-VII	29.38	26.82	33.6	0	41.45
Industrial Training Centers	28.01	52.33	61.16	0	0
Inspection	5	15	0	0	0
Intensive Poultry Development Programmes	82.12	82.48	83.68	0	94
Kaushalya The Skill University	0	0	0	0	500
Mahila Samakhya, Gujarat	531.73	573.32	573.32	390	390
Maintenance Grant for Primary Education	13463.3	12084.6	2903	0	0
MDM Scheme for Children in Public Primary Schools	4076.92	6864.78	3053.94	0	85306.02
Medical College, Baroda	3794.13	4140.49	5088.15	0	5600
Medical College, Bhavnagar	2154.92	2238.95	2951.49	0	3260
Medical College, Rajkot	2206.21	2556.84	3399.42	0	4224
Medical College, Surat	3082.66	3549.07	4041.65	0	4900
Mid-day Meal Scheme for Children and Public Primary Schools	0.15	4579.28	5094.4	0	0
Mid-day meal scheme for children in public Schools	0	77378.56	68206.31	0	0
Mukhyamantri Yuva Swavlamban Yojana	25000	28200	28700	0	35000
Muni Metraj Scholarship for pre. S.S.C. students whose parents are engaged in unclean occupation	5931.71	7367.39	7128.72	0	0
Muni Metraj Scholarship for Pre.SSC students whose parents are engaged in occupation involving Cleaning etc.	0	0	0	2880	2881
National Apprenticeship Promotion Scheme	0	1950.88	897.6	4065.86	3493
National Apprenticeship Promotion Scheme(NAPS) for SCSP	0	280	280	332	1
National Apprenticeship Promotion Scheme(NAPS) For TSP	0	223.23	103.2	600	672
National Apprenticeship Training	5355.4	3446.58	3993.62	0	5487.98
New Civil Hospital, Surat	0	0	0	0	0
New Female Health Worker Training School	5.18	4.3	4.34	0	5.4
Nursing College, Ahmedabad	42.32	5.06	48.95	0	53.55
Nursing College, Bhavanagar	22.48	17.19	21.25	0	25
Nursing College, Patan	0	0	0	0	0
Opening of New Homeopathy Dispensary in Rural Area	0	0	0	0	127.64
P.M.S. Committed liabilities	0	8797.99	0	0	0
Panchayats Elections	0	0	3827	0	0

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
Pandit Dindayal Upadhyay Awas Yojana	0	0.18	0	0	0
Payment of Central Assistance for Strengthening of Panchayat Raj Institutions on the recommendation of Finance Commission	0	0	10837.97	0	0
Payment of Central Assistance for Strengthening of Panchayati Raj Institutions on the recommendation of Finance Commission	0	0	47725.37	0	0
Peraplegia Unit	127.61	121.47	167.68	0	208.86
Physiotherapy College, Jamnagar	103.26	78.12	114.7	0	150
Physiotherapy College, Surat	47.93	40.45	82	0	118
PM Young Achievers Scholarship Award Scheme for Vibrant India for OBCs and Others(PM YASASVI) - 40% State	0	0	0	52816	22460
PM Young Achievers Scholarship Award Scheme for Vibrant India for OBCs and Others(PM YASASVI) - 60% Central	0	0	0	0	33690
Post Matric Scholarship to SC Students (GOI)	0	0	0	0	20045.33
Post SSC State Scholarship for girls students (State Scheme)	4494.91	6261.76	6796.36	7100	7500
Pradhan Mantri Adi Adarsh Gram Yojana(PMAAGY)	0	0	0	0	0
Pre Examination Training Centre	0	0	0	0	0
Pre Matric Scholarship to SC Students Std. 9 & 10 (GOI)	0	0	0	958.81	721
provision for physiotherapy college in tribal area	13.86	10.96	10.29	0	22
Provision of Educational facilities- Maintenance Grant	0	4	48.55	0	0
Rashtriya Uchcharat Shiksha Abhiyan	3663.7	800	943.47	6095	6095
Regional Family Planning Training & Training Of Auxiliary Nurses, Mid-wife, Dian. (60% Central)	0	0	0	0	41.39
Regional Family Planning Training Centers	13.01	12.17	16.38	0	20
Regulated growth of Government Schools	0.04	0	0	0	0
Regulated growth of Nongovernment Secondary School	0	0	0.86	0	0
Regulated growth of Non-Government Secondary Schools	221.42	54.23	50.54	0	0
Research in Biotechnology	0	0	0	0	0

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
Residential facilities in Govt. hostels and Nivasi Shala	5.08	117.88	43.39	0	62
Residential Schools	0	54.05	0	0	0
Risk Management in Agriculture Sector	0	135.03	0	0	0
Rural Health Training Centres	0	0	0.39	0	12
S.S.G Hospital, Vadodara	124.52	120.38	184.35	0	239.84
Scheduled Caste Sub Plan Improvement of physical facilities in Primary Schools	19.89	4.25	0	0	0
Scheduled Castes Sub-Plan Apprentice Training in Government Presses	10.31	8.58	8.46	10	8
Scheduled Castes Sub-Plan Craftsman Training Scheme	44.81	25.72	28.87	0	45
Scheduled Castes Sub-Plan Incentive for Enrolment and retention School.	10.4	1.02	0	0	0
Scheduled Castes Sub Plan Scheme for fruit horticulture crops development and subsidy to S.C.cultivators for purchase of fruit crops	0	0	2.72	0	0
Scheme for Income & Employment Generation & Skill Development	10.19	0.66	0.33	0	0.01
Scheme for Income & Employment Generation and Economic Upliftment	26.52	25.83	20.1	0	25
Scholarship & Incentives for Post- Matric Education. (Coaching Fees, Awards, Food Bill, Thesis Schemes, Study equipment's and Post Matric Scholarship)	2573.88	1392.63	2172.52	0	3038.4
Scholarship and Incentives for Pre-Matric Education. (Scholarship, Uniform, Cycle etc.)	3709.93	3845.07	4525.2	0	6168
Scholarship to Transgender Students (25% State)	0	0	0	0	0
Scholarship to Transgender Students (75% Central)	0	0	0	0	0
Scholarships	30.46	36.86	40.57	0	50
School Health	5	19.55	0	0	0
Service Centre for migratory Sheep & Goat Plocks.	1.25	1.12	0.75	0	1.26
Sheep-Goat Development Programmes	2.95	2.9	3.14	0	2.7
Social education camps	5.4	4.3	2.9	0	0
Special provision for General Education for Tribal Sub-Plan	3229.3	3671.4	3806.4	0	4433.3
Special provision for General Education under Tribal sub plan	58.25	66.06	18.88	0	0
Special provision for Technical Education under Tribal Sub-Plan	181.36	173.12	222.02	0	300.18

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
Staff for scheme of Protection of Civil Right Act 1955	0	0	0	0	0
Strengthening beds Establishment at medical institutions in tribal area	67.69	49.61	75.16	0	89.06
Strengthening of Administrative Mechanism at all Level	0	0	0	0	0
Strengthening of Gujrat Secondary Education Board	3152.4	3720.81	2717.25	0	4000
Strengthening of Supervisory Machinery at State and District level	23.58	0	0	0	0
Strengthening of publicity and extension Programme	1.56	0.16	0	0	8
Subsidy to Scheduled castes for Fisheries	38.83	22.58	24.61	0	16.64
Teachers Training	0	1	0	0	0
To Provide Quality Education for Higher Education	2580.84	1471.06	3298.62	0	4586.5
To Provide Quality Education Pre-Matric. ( Scholarship, Uniform, Bicycle, Stipend Etc)	15093.25	15705.56	16903.72	0	23370
To supply Goat Units to Scheduled Castes people	19.91	19.73	20.1	0	20.12
Training for Skill Development	423.53	14.46	1.97	0	721
Training of Auxiliary Nurses, Mid-wife, Dian	26.38	20.79	39.74	0	0
Training, Aid & Incentive for Higher Education	156.23	20.63	11.1	0	225
UDP-26 Preparation of Regional Plan, Development Plan and Town planning Scheme	0	0	0	0	0
University for Organic Farming	0	0	0	0	1.5
Up gradation of Merit to SC Students	0	0	0	0	30
Up gradation of Merit to SC Students (99% State)	0	0	0	0	10
Upgradation of B.Ed. Colleges	15	0	0	0	0
Upgradation of Merit to SC Students	10.4	17.34	18.08	0	0
Upgrading the development of post Graduate in ISM	210.25	192.87	258.39	0	300
Utilization of Publicity Media	0	30.07	41.13	0	48
Vital Statistical Organization	1.95	1.62	0	0	0
Vky-1 to provide Quality education pre-metric (scholarship, uniform bicycle, stipend etc.)-state scholarship	0	0	0	0	25170
Vky-16 incentive for higher education including tablet	0	0	0	0	1287
Vocational Training Centre	0	0	0	0	0
War Concession	0	0	0.46	0	0

Annexure Table 2.8: Explicit Subsidies given as Old Age Pension (Gujarat)

(Rs. Lakh)

	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
Swatantra Sainik Sanman Pension Scheme	228.96	203.15	171.58	146	190
Pension granted to the Participants of Navnirman movement	1.44	1.33	1.13	0.96	1.08
Grant for financial assistance to destitute widows of their rehabilitation	33219	94563.47	144119	0	0
Senior Citizen Welfare (Senior Citizen Act, Home for Aged & State Old Age Pension)	7345.68	8757.72	9033.03	0	14610.1
National family benefit scheme (Sankat Mochan Yojana)	366.67	1013.17	700	1660.74	1160
Transgender welfare Board	50	10	12.5		
Pension to Transgender Persons					
Ex-gratia payment to bereaved families.	14.6	2	29		
Ex-gratia payment to families of deceased persons.	128	144.21	1134.13	0	0
Indira Gandhi National Old Age Pension Scheme	75091.32	84603.24	84086.58	46025	115133
Indira Gandhi National Disabled Pension Scheme	910	1309.5	1380.08	1910.3	2721.92
Senior Citizen Welfare (Senior Citizen Act, Home for Aged & State Old Age Pension)	1670.1	1795.1	2387.8	0	3269.8
Cash Assistance to Infirm and Aged Persons	870	957	1230		1730
GIA for Subsidy F.A. to destitute widows deserted and divorcee women to make them Financially independent			1		1
Indira Gandhi National Widow Pension Scheme(IGNWPS) (100% Central)		8831.43	2759.29		
Financial Assistance to destitute widows for their rehabilitation	9657.36	14669.02	11972		
Scheduled Castes Sub-Plan Financial Assistance to Destitute widows for Rehabilitation	8918.45	12790	17490		
Disabled Welfare (Scholarship , Aids and appliance, G.I.A., C.B.R., Santsurdas Pension	7380.99	10989.96	5487.68	0	9759.54
Disable Welfare (Scholarship ,Aids and appliance, G.I.A., C.B.R.,Santsurdas Pension & Insurance Scheme)	8477.3	8133.22	6296.81	0	15181.2

Annexure Table 2.9: Explicit Subsidies given as Subsidy (Telangana)

(Rs. Lakh)

	2019-20 AC	2020-21 AC	2021-22 AC	2022-23 RE	2023-24 BE
Supply of Seeds to Farmers	700.62	2500	1277.72	3900.15	3900.15
Farm Mechanization	23608.41		647.95	37700	37700
Green Houses/Poly Houses, Shade Net House, Loose Shade Net for Preeminent Pandals	446.49	2455	2097.93		
Promotion of Horticulture Activities	18.01	235.49		350	350
Subsidy on Rice (Human Resource Development)	133691.42	97932.69	41555.5	174557.5	187905.02
Distribution of L.P.G Connection to women in rural areas/municipal areas	324.34			100	100
Assistance to Transmission Corporation of Telangana Ltd. for Agricultural and allied Subsidy	387213.4	741920.89	806092.46	766500	826000
Information Technology, Electronics and Communications Department	354	658.57	192.92	2000	2200
Providing Free power to SC Households	3170.32	708.94	289.75	4200	4200
Subsidy on Rice (Human Resource Development)	60685.8	38412.09	65020	79235.75	85294.5
Farm Mechanization	4575.13		186.64	3090	7725
Supply of Seeds to Farmers	87.07		782.44	669.48	669.48
Green Houses/Poly Houses, Shade Net House, Loose Shade Net for Preeminent Pandals		736			
Distribution of L.P.G Connection to women in rural areas/municipal areas	4.51				
Three Phase Electricity to ST Habitations			2575	10000	6500
Subsidy on Rice (Human Resource Development)	19068	8540.42	20430	24896.75	26800.48
Farm Mechanization	3009.5		85.07	1816	4540
Supply of Seeds to Farmers	143.81		473.77	405.37	405.37
Subsidy for playhouses (1000 acres)		596			
Distribution of L.P.G Connection to women in rural areas/municipal areas	2.65				
Subsidy to Advocates			5.58	100	100
Subsidy for Bank Linked Income Generated Schemes		1500	707.75	2831.03	15000



	2019-20	2020-21	2021-22	2022-23	2023-24
	AC	AC	AC	RE	BE
Marriage Incentive Awards and Petrol subsidy	763.5	395.5	384	420	420
Managerial subsidy to Telangana Vikalangula Co-operative Corporation			400.15	1040.4	1040.4
District Offices (Zilla Sainik Welfare Offices)	0.17	3.8	0.17	15	20
Assistance to T.S.R.T.C. towards Reimbursement of concessions extended to various categories of citizens	46000	60000	79000	85000	85000

Annexure Table 2.10: Subsidies given as Grants in Aid (Telangana)

(Rs. Lakh)

	2019-20	2020-21	2021-22	2022-23 RE	2023-24 BE
Rashtriya Krushi Vikas Yojana (RKVY)	3498.91	23307	12318.99	33452.92	33452.92
National Food Security Mission	1266.98	3493.99	3530.37	3550	3550
Crop Insurance	1688.4	0	19451.96	19632	19632
Insurance to Farmers	99262.77	117354.19	146502.09	146552	158944
Investment Support Scheme	1120446.33	1463520.91	1477852.07	1472500	1500000
Paramparagath Krishi Vikas Yojana-	0	2101.35	25.25	152.14	152.14
Pradhan Mantri Krishi Sinchai Yojana (PMKSY)	5999.88	320.46	0	0	0
Per Drop more Crop (Micro Irrigation)	930.55	866.07	0	14060.01	14060.01
Subsidy for polyhouses (1000 acres)	156.05	0	0	0	0
Incentives for Livestock and Poultry Production	393.4			150	150
Allowances and Remuneration to Gopala Mithras	1499.75	1554.38	1452.48	1000	1000
Assistance to Sheep and Goat Development Corporation Federation Ltd.,				20000	10000
Pradhan Mantri Matsya Sampada Yojana	69	1982	4100.53	3334.55	3334.55
National Scheme of Welfare of Fishermen	7.36				
Taking Over DISCOMS Losses Under Uday Scheme					50000
Assistance to Spinning Mills	6822	5902	5214	10225.06	10225.06
Assistance to Telangana Power Finance Corporation	27.65	33.49	11.06	25	25
Solar Energy Programme			4067.6		
Brahmin Welfare Fund	648.68	3750	2500	2300	5000
Relief to affected persons on account of Public Disturbances				120.45	23.21
Journalist Welfare Fund		1750	100	1000	1000
Assistance NIMS for treatment of BPL families not covered under Aarogyasri	109.76	75	50	200	200
Ayushman Bharat -Pradhan Mantri Jan Arogya Yojana(ABPM-JAY)				11509	11509
Aarogyasri Health Care Trust	25387.04	6332.28	12693.51	26064.92	86568.13
KCR Kit (Amma Vodi)	18308.33	5654.16	9528.22	11308.33	16214.33
Pradhan Mantri Awas Yojana(Urban)	30671	0	0	49999.76	49999.76
Construction of Two Bed Room Houses to the Urban Poor	10000	55000	5000	300000	500000
Monetary Relief and Legal aid to the Victims of atrocities on Scheduled Castes	1938.51	1777.6	3638.58	1866.69	1866.69
Construction of Two Bed Room Houses to the Rural Poor	0	0	20000	400000	600000
Managerial subsidy to Telangana Scheduled Castes Cooperative Development Corporation	5990	250	5000	4000	4000

	2019-20	2020-21	2021-22	2022-23 RE	2023-24 BE
Acquisition of House Sites for Weaker Sections & Payment of Decretal Charges	248.18	117.76	376.78	150	150
Telangana Dalit Bandhu			444180	1100000	1770000
Rehabilitation Economic Development Liberation and Home for Jogin Women	1.11				
Financial Assistance to Beedi Workers	79595.64	94749.37	97826.66	114659.32	117316.61
Financial Assistance to Single Women	23274.41	30666.11	10637.37	11159.84	11418.48
Interest free Loans to Farmers (Vaddi Leni Runalu) & Crop Insurance	3294.21	1262.41	2317.5	0	0
Assistance to Transmission Corporation of Telangana Ltd. for Agricultural and allied Subsidy	123713.12	245300	296472	283500	324000
Incentives to the S.C. Entrepreneurs for Industrial Promotion	19015.44	515.11	30.21	30.21	30.21
Extension of Pavalavaddi Scheme to all SSI and Food Processing units	1931.33	951.07	1018.89	18748	26620
Power Subsidy for Industries	2315.25	843.21	727.36	19079.36	31638.7
TCR and TI	200	1076	924	750	750
Providing Free Power to ST Households			624.01	253.79	253.79
Financial Assistance to Public Sector and Other Undertakings	4.05				
Incentives for Milk Production	5545.93	3520.86	0	10000	10000
Scheme for Debt relief to farmers	99682	21318	76319.04	177359	638520
Telangana Washermen Cooperative Societies Federation Ltd.,	5.47				
Financial Assistance to Telangana Nayee Brahman Cooperative Societies Federation Ltd	3.31				
Financial Assistance to Telangana Vaddera Co-operative Federation Ltd.,	35.35			300	300
Financial Assistance to Telangana Krishna Balija Poosala Cooperative Federation Ltd.,	32.43			300	300
Assistance to Telangana B.C., Cooperative Finance Corporation towards repayment of loans to NBCFDC	3.24				
Financial Assistance to Telangana Valmiki/Boya Cooperative Federation Ltd.,	13.63			250	250
Financial Assistance to Telangana Bhatraja Cooperative Federation Ltd.,	12.97			200	200
Financial Assistance to Telangana Medara Finance Corporation Limited, Hyderabad	19.46			300	300
Financial Assistance to Telangana Viswa Brahmins Cooperative Corporation	10			300	300
Financial Assistance to Telangana Kumari Salivahana Cooperative Societies Federation Limited, Hyderabad	10			300	300
Assistance to Telangana Toddy Tappers Co-operative Finance Corporation Ltd.,	4			3000	3000
Financial Assistance to Telangana Sagara (Uppara) Cooperative Societies Federation Ltd.,	10			200	200
Assistance to Weavers	30350	31842.88	37759.08	40196.88	40311.37

	2019-20	2020-21	2021-22	2022-23 RE	2023-24 BE
Assistance to Nayee Brahmin Co-operative Societies Federation Ltd., for providing of free Electricity Supply			4720	5000	5000
Assistance to Washermen Cooperative Societies Federation Ltd., for providing of free Electricity Supply			5080	5000	5970
Kalyana Lakshmi	104329.71	165584.17	207036.99	225046.4	250000
NEERA Policy			800	2500	2500
Assistance to Telangana Christian Minorities Finance Corporation for implementation of Welfare Schemes	300	55.15			
Assistance to Telangana Haj Committee	250.84	132.31	150	200	200
Shaadi Mubarak	35995.47	29742.7	29822.05	30000	45000
Dawat - e - Iftar and Christmas Feast	6600	2152	2300	6600	6600
IFTAR/DINNER State Function	250			270	270
Telangana Handicrafts Development Corporation	51.86	36.76	100	600	600
Awards to SSI Units for Productivity, Innovations and Safety	0.58			50	50
Assistance to Telangana Khadi and Village Industries Board		7.5	20	5	40
Incentives for Industrial Promotion	14518.74	46081.79	101410.03	114230.89	291989.3
Financial Inclusion Camp (Seal Loan Campaign) (Charged)				10	10
Insurance to Weavers				5000	5000
Financial Assistance to Handloom and Textile Promotion	15	99.22	226.76	314.49	200
Reimbursement of expenses incurred by TSMDC for sand exploration	14321.22	2500	12000	12000	12000
Revolving Fund for Reimbursement of expenditure of Sand Exploration	194.6				
Assistance to Cane Suppliers as Purchase Tax Incentive				162.04	162.04
Demonstration Farms	30				
Social Security Scheme for Transport Drivers	1137.63	436.67			
Rehabilitation of Bonded Labour	30				
National Nutrition Mission	2129.87	12529.29	3044.58	902.95	503.19
Girl Child Protection Scheme	81.23				
Mahila Sakthi Kendra	169.9	360	0	140	140
Ujjawala Scheme	112.38	80.41	119.82	270	270
Telangana State Women's Co-operative Development Corporation		50	805	195	394.1
Financial Assistance to Women and Girl Victims affected by cognizable offences under CRPC	14.87	316.73	1021.5	106.4	106.4
Swadhar Greh Scheme	120.45	519.67	60	833	1034.59
Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABALA)	0	88.34	0	50	100

	2019-20	2020-21	2021-22	2022-23 RE	2023-24 BE
Schemes for implementation of Persons with Disability Act	423.81	559.62		50	50
Rehabilitation and Supply of Prosthetic Aids to Physically Handicapped	1000	1000	200	200	100
Protection and Welfare of Transgender Persons					100
National Action Policy for Senior Citizens (NAPSrC) Scheme	75		427.21		
Assistance to Associations and Organisations		2500		10	10
Victim Compensation Scheme		100	100	210	200
AMRUT	30765.96	28608.6	18876	41001.32	41181.19
Mission for Elimination of Poverty in Municipal Areas (Indira Kranti Patham) - Urban	204.75	136.5			
HMWSSB reimbursement amount towards 20 KL free water supply schemes			12500	30000	30000
Swachh Bharat	1621.67	1000	19171.26	7669.46	7669.46
Pradhan Mantri Awas Yojana(PMAY)		131.18	139.95		
National Urban Livelihood Mission	329.62	8286.95	4717.54	3334.54	3334.54
Interest Free Loans to DWACRA Women (Vaddileni Runalu)	18625.24	0	12500	62500	112500
Streenidhi	25.95				
Pradhan Mantri Krishi Sinchayee Yojana	1993.95	19014.98	2011.21	10000	10000
Neeranchal					
National Rural Livelihood Mission (NRLM)	7097.53	7069.45	10261.18	21000	21000
Shyam Prasad Mukherjee RURBAN Mission	0	4549.87	0	1000.37	9406.33
Rural Self Employment Training Institutes			795.2		295.16
Deen Dayal Upadhyaya - Gramin Koushalya Yojana (DDUGKY)	445.36	10758.04	1740	15000	5000
Start-up village entrepreneurship Programme (SVP)	72	765.94	478.25	1676.37	1613.72
Debt Relief to Farmers suicide cases	1336.5		690		
Assistance to below Poverty line Families under Accident Insurance Scheme (Apathbandhu)	172.5	0.5	1	387.63	387.62
Cash Doles	159.35	236.57	9218.73	40	40
Supply of Seeds, Fertilisers and Agricultural Implements	2224.12	0	0	0.02	0.02
Supply of Fodder	0	0	0	0.04	0.04
Exgratia Payments to Bereaved Families			12310	10	10
Payment of Exgratia to deceased persons to Thunder Bolt			251.5	400.01	400.01
Assistance for Repairs and Reconstruction of Houses		0.13	0.26	0.29	0.29
Assistance to Farmers for Purchase of Agricultural Inputs				0.01	0.01
Assistance to Farmers to Clear Sand/Silt/Salinity from lands.				0.01	0.01
Assistance to Farmers for Repairs of Damaged Tube Wells, Pump sets, etc.,				0.01	0.01

	2019-20	2020-21	2021-22	2022-23 RE	2023-24 BE
Assistance to Farmers for Purchase of livestock				0.01	0.01
Assistance for Repairs/Replacement of damaged Boats and Equipment for Fishing				0.01	0.01
Assistance to Artisans for Repairs/Replacement of damaged Tools and Equipment				0.01	0.01
Assistance to Artisans of Village Industries and Handicrafts				0.01	0.01
Assistance to Handlooms Artisans for Repairs/Replacement of damaged Tools				0.01	0.01
Assistance to Owners of Salt Works				0.01	0.01
Assistance to Girijan Cooperative Corporation Ltd.,				0.01	0.01
Assistance to TSTRANSCO				0.01	0.01
Assistance to T.S.R.T.C.				0.01	0.01
Assistance to Co-op. Institutions				0.01	0.01
Assistance to T.S.I.D.C.				0.01	0.01
Assistance to artisans for damages caused to sericulture.				0.01	0.01
Exgratia payment to toddy tappers	998.9	142.36	1341.2	500	500
Pradhan Mantri Awas Yojana(Rural)	0	96.18	0	50000.24	50000.24

Annexure Table 2.11: Explicit Subsidies given as Scholarship (Telangana)

	2019-20	2020-21	2021-22	2022-23 RE	2023-24 BE
Pratibha Scholarships	217.45	0	0	105	182.78
Incentives Scholarships				4	4.72
Amenities to SC and ST Students in Polytechnics(Exam and Certificate fee Reimbursement for Govt.Poly Students appearing Diploma Exam)				100	118
Tech Fests and Awards	1.2			25	29.5
Forest College and Research Institute (FCRI) Mulugu	5.88	6.36		100	100
Establishment of Teaching Hospitals	1395.78	1911.91	2255.7	3000	3892.67
Medical Colleges	12558.69	10412.67	10379.82	12000	22520
Nursing Colleges	223.48	102.69	478.43	250	2607.6
Training of Para-Medical Personnel	124.07	34.84	262.71	140	604.8
RIMS Medical College			18.25		
Health Services	2		2.52	5	5
Ayurveda Hospitals and Dispensaries	148.66	70.28	131.31	115	130
Homeopathic Hospitals and Dispensaries	131.22	38.54	99.05	125	140
Unani Hospitals and Dispensaries	144.37	45.65	87.56	129	130
Ayurveda Colleges	517.44	130.23	376.91	340	390
Homeopathic Colleges	480.2	210.04	221.58	250	342
Unani Colleges	438.21	198.73	272.89	300	350
Post Matric Scholarships	20350.65	11675.48	24874.08	12855	15487.5
Pre-Matric Scholarships	2692.41	977.42	2647.03	3134.85	5091.02
Scholarships Post (MTF-Non Professional Courses-Inter, Degree/PG Academic ,Polytechnic)	4682.7	4564.73	4696.96	9657	10000
Scholarships Post (MTF Professional Courses)	7882.23	3125.47	2877.93	6607	7000
Scholarships Post (RTF Professional Courses)	27872.84	14953.64	13465.44	26091	30787.38
Scholarships Post(RTF-Non Professional Courses-Inter, Degree/PG Academic ,Polytechnic)	5474.86	6098.52	6235.64	11772	12000
Pre-Matric Scholarship for Quality Education(BAS/HPS/Pre metric V to X)/Unclean occupation/Merit Upgradation	3741.32	2065.62	5309.69	6885	8124.3
Professional Educational Support Scheme (Studies aboard, skill upgradation, SC advocates, Book banks)	2195.34	1408.67	4483.53	4500	6500
Scholarships (RTF)	83285.06	56968.24	89385.45	88426.17	105843.1
Ambedkar Overseas Vidya Nidhi	509.03	223.47	693.1	1000	2000
Coaching to ST Students for Eligibility Tests for Admissions in Foreign Universities	2.53	0.73	6.64	3.39	4
Pre Matric Scholarships	214.23	4.45	29.07	255.21	301.15
Post-Matric Scholarships	2037.28	568.18	9662.29	13020	

	2019-20	2020-21	2021-22	2022-23 RE	2023-24 BE
Post Metric Scholarships (Non Professionals)	25308.97	15307.61	20610.1	25419.48	29994.99
Scholarships to Nonprofessional Courses (RTF)	36307.19	17710.23	23448.21	26000	30680
Scholarships -EBC(RTF)	22492.78	9002.98	13230	15000	17700
EBC Non-Professional Courses (RTF)	3576.98	995.64	3089.77	3000	3540
Mahatma Jyothi bai Phule Overseas Vidya Nidhi	6795.52	1898.86	3707.22	6000	7080
Scholarships to Minority Students	7151.14	4847.9	6369.36	6000	7080
Scholarships to Nonprofessional Courses to Minority to Students(MTF)	10.34				
Chief Minister Overseas Study Scheme for Minorities	7182.37	5883.44	7093.95	10000	11800
Women Welfare Centres			2.17	5	5
Scholarships (MTF)	2.91	2.77	4.57	15	15
Police Training Institutions	1545.59	7513.36	1425.88		
Training	75.06				
Police Academy	555.64	877.13			50
Headquarters Office (Special Protection Force)	78.05	173.02	11.36	0.1	1
Assistance to Adolescent Girls	625.01	0	0	1350	1350
State Council of Educational Research and Training	18.84				
Health and hygienic kits to adolescent girls				1150	1150
Pradhan Mantri Poshan Shakti Nirman (PM POSHAN)	0	1021.72	2548.68	3482.65	5420.1
Nutritious Meals Programme	4241.13	0	0	0	0
Amenities to SC and ST Students under Collegiate Education	0.13				
Additional Facilities to the SC Student/Youth in the New State of Telangana	2692.92	532.44	807.14	3000	4000
Amenities to SC and ST Students in Polytechnics	0.9				
Additional facilities to students	7479.51		4735.5	3765	7850
Scheme for Development of (OBC) Other Backward Classes and denotified, Nomadic and Seminomadic Tribes.				1	1



Annexure Table 2.12: Explicit Subsidies given as Old age Pensions (Telangana)

(Rs. Lakh)

	2019-20	2020-21	2021-22	2022-23 RE	2023-24 BE
<b>Old Age Pension to Artistes - other grants-in-aid</b>	<b>554.37</b>	<b>549.18</b>	<b>624.85</b>	<b>1358.65</b>	<b>1358.65</b>
<b>Cash Grants, Yomias and Akhrajth</b>	<b>7.5</b>	<b>0.83</b>	<b>1.23</b>	<b>3</b>	<b>3</b>
<b>Pensions to Freedom Fighters, their dependents etc.</b>	<b>686.54</b>	<b>629.56</b>	<b>716.67</b>	<b>943.43</b>	<b>943.43</b>
<b>NSAP (National Social Assistance Programme)</b>	<b>34282.9 1</b>	<b>34652.9 1</b>	<b>10751.7 7</b>	<b>0</b>	<b>0</b>
<b>National Family Benefit Scheme (NFBS)</b>					<b>2000</b>
<b>Indira Gandhi National Old Age Pension Scheme(IGNOAP)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14679.2</b>	<b>15019.4</b>
<b>Indira Gandhi National Widow Pension Scheme</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6658.9</b>	<b>6813.22</b>
<b>Indira Gandhi National Disabled Pension Scheme</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>661.9</b>	<b>677.24</b>
<b>Insurance/ Pension Scheme to DWACRA women (Abhayahastam)</b>	<b>68.93</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Aasara Pensions</b>	<b>532667. 65</b>	<b>540357. 43</b>	<b>541542</b>	<b>676951.2 2</b>	<b>743798.7</b>
<b>Pension to Filaria Patients</b>	<b>2680.16</b>	<b>3559.11</b>	<b>3996.22</b>	<b>4322.1</b>	<b>4422.27</b>
<b>Aasara Pensions to Disabled Persons</b>	<b>41478.6 3</b>	<b>46853.0 9</b>	<b>45524.4 2</b>	<b>53886.05</b>	<b>55134.89</b>
<b>Aasara Pensions to old age persons &amp; widows</b>	<b>155591. 29</b>	<b>172303. 98</b>	<b>168456. 56</b>	<b>213886.1 8</b>	<b>218843.1 1</b>

Annexure Table 2.13: Explicit Subsidies in West Bengal

(Rs. Lakh)

sub- description	2019-20 AC	2020-21 AC	2021-22 AC	2022-23 RE	2023-24 BE
<b>Explicit Subsidies Given as Subsidies</b>					
Entertainment Tax [FD]	9.41	0.51	0.00	0.00	0.00
Differential Cost in the form of Subsidy for Procurement of Custom Milled Rice (CMR) by WBECSC Ltd. and Other Agencies under PDS [FS]	0.00	0.00	0.00	0.00	0.00
Differential Cost in the form of Subsidy for Non-procurement Related Activities by WBECSC Ltd. under PDS [FS]	362.94	0.00	936.10	450.00	500.00
Transport Subsidy on Distribution of Rice and Wheat to APL and BPL Families at Subsidised Price [FS]	1387.70	0.00	6612.30	1800.00	2000.00
Transport cost subsidy for carrying food grains throughout the State for smooth functioning of PDS [FS]	0.00	0.00	0.00	800.00	800.00
State Subsidy for Supply of Rice to the APL/BPL Families in the TPDS [FS]	43862.59	63627.02	79080.34	90000.00	12000.00
Supply of Rice to the A.P.L./B.P.L. families in the T.P.D.S. at the subsidised rate (Central Share) (NFSA) [FS]	18765.81	0.00	0.00	0.00	0.00
Duare Ration Prakalpa [FS]	0.00	0.00	0.00	300.00	300.00
State Subsidy for Supply of Rice to the APL/BPL Families in the TPDS (SCP) [FS]	2748.19	19227.91	35375.80	41040.00	20000.00
State Subsidy for Supply of Rice to the APL/BPL Families in the TPDS (TSP) [FS]	749.51	5243.88	8679.97	5660.00	0.00
Udiyaman Swanirbhar Karmasansthan Prakalpa-2008 (SVSKP) [LB]	0.00	1.85	0.00	0.00	0.00
Student Credit Card Scheme [HE]	0.00	0.00	0.00	50.00	500.00
Payment to F.C.I. for supply of food grains [DM]	0.00	0.00	0.00	0.10	0.10
subsidy for agricultural inputs to small and marginal farmers and agricultural labourers [under Recovery & Restoration (Out of	0.00	0.00	0.00	0.10	0.10
Subsidy for Marketing of Potatoes produced in West Bengal [AM]	9.57	0.00	20.57	18.00	30.00
Marketing of Vegetables produced in West Bengal [AM]	62.48	0.00	0.00	28.00	65.00
Subsidy to Bullock Cart Users [AM]	0.00	0.00	0.00	0.00	35.00
Medical Reimbursements under WBHS 2008	9.30	0.00	0.00	0.00	6.00
Secondary Freight subsidies in the fertilizer business [AG]	0.00	0.00	0.00	1.05	1.00
Crop Insurance Scheme [AG]	8411.09	7209.51	10847.00	7500.00	11190.00
Farm Mechanization including one time assistance to farmers for electrification of Agri pump sets [AG]	0.00	0.00	78.70	150.00	1.00

Bangla Krishi Sechai Yojana [AG]	0.00	75.00	23.14	177.50	260.00
Integrated Scheme for Development of Sericulture Industry (Silk Samagra) (State Share) (OTHER) [AG]	0.00	0.00	3.73	36.54	0.00
Karma Sathi Prakalpa [CS]	0.00	0.00	2.24	0.00	0.00
Rehabilitation of West Bengal Co-Operative Spinning Mills Ltd. (NCDC) (NCDC) [CS]	0.00	0.00	41.94	0.00	0.00
Incentives to the PWCSS/Handloom Clusters/Handloom SHG/Handloom Fabrics exporters etc. Under Textiles policy 2013-18 in the State of W.B. (WBETF) [CS]	0.00	0.00	101.83	0.00	0.00
Financial Assistance to the beneficiaries & Entrepreneurship Development [AD]	0.00	0.00	0.00	3.91	260.00
Incentive for Feed Subsidy to farmers [AD]	0.00	0.00	181.78	200.00	410.50
Karma Sathi Prakalpa [CS]	0.00	2.24	19.03	33.00	133.00
Rehabilitation of West Bengal Co-Operative Spinning Mills Ltd. (NCDC) (NCDC) [CS]	10.00	21.00	19.64	0.00	0.00
Revival, Reform and Restructuring Package for State Level Apex Society /PWCS/Individual Handloom Weavers/SHGs etc. [CS]	0.00	0.00	0.00	5.00	10.00
Incentives to the PWCSS/Handloom Clusters/Handloom SHG/Handloom Fabrics exporters etc. Under Textiles policy 2013-18 in the State of W.B. (WBETF) [CS]	173.43	101.83	144.43	100.00	70.00
4% Additional Interest Subvention Scheme on Mudra Loan for Handloom Weavers [CS]	0.00	0.00	0.00	5.00	10.00
Integrated Scheme for Development of Sericulture Industry (Silk Samagra) (State Share) (OTHER) [AG]	2.50	22.78	0.00	0.00	0.00
Rehabilitation of Tamralipta Co-Operative Spinning Mills Ltd. (NCDC) (NCDC) [CS]	4.20	20.94	0.00	0.00	0.00
Fishing nets and fishery requisites in inland fisheries sector [FI]	2.25	0.00	0.96	3.68	5.20
Subsidy on short-term credit to the small fish farmers, fish venders and entrepreneurs in the development of pisciculture, door to door vending, setting up of small fish markets and fish- meal plants [FI]	0.00	0.00	0.00	1.37	1.00
Development of Marine Fisheries, Infrastructure and Post-Harvest Operations under PMMSY(State Share) (OCASPS) [FI]	0.00	0.00	0.00	10.00	32.50
Subsidy for fishing nets and fishery requisites in inland fisheries sector [FI]	11.46	0.00	1.43	1.00	23.40
Grant and Managerial Subsidy to Primary/Central Fishermen's Co-operative Societies [FI]	2.94	0.00	0.00	2.62	2.50
Subsidy for fishing nets and fishery requisites in marine fishing sector [FI]	0.00	0.00	0.00	2.10	3.00

Development of Coastal Fishing with Mechanised Boats through NCDC assistance (NCDC) [FI]	0.00	0.00	2.83	0.00	0.00
Subsidy to WBECSC Ltd for repayment of Institutional Finance [FS]	64.44	0.00	283.05	80.00	80.00
State Subsidy for Supply of Rice to the APL/BPL Families in the TPDS [FS]	0.00	0.00	0.00	0.00	50370.31
Crop Insurance Scheme [FP]	4.72	0.00	0.00	2.00	5.00
Subsidised Distribution of Seeds, Planting Materials etc. [FP]	3.15	0.00	0.00	1.00	1.00
Additional Top-Up subsidy for schemes under 'Mission for Integrated Development of Horticulture (MIDH)' [FP]	0.00	0.00	0.00	0.00	10.00
Subsidised Distribution of Seeds, Planting materials etc. [FP]	3.50	0.00	0.00	3.63	0.60
Crop Insurance Scheme [AG]	0.00	0.00	7209.51	0.00	0.00
Bangla Krishi Sech Yojana [AG]	0.00	0.00	100.00	0.00	0.00
Subsidy to WBSEDCL for subsidization in power tariff to its Consumers [PO]	0.00	11055.10	12068.20	12583.70	10000.00
Subsidy (including meter rent ) to WBSEDCL for subsidization in power tariff to its consumers under Hasir Aloo scheme [PO]	0.00	2601.00	3237.10	3133.90	320.00
Subsidy (including meter rent ) to CESC for subsidization in power tariff to its consumers under Hasir Aloo scheme [PO]	0.00	96.29	192.31	153.70	150.00
Managerial subsidy to W.B.T.D. Corporation [TM]	0.00	0.00	0.00	0.05	0.05
Incentive to Private Sector for Construction of Tourism Units as defined under W.B. Incentives Scheme, 2008 for Tourism unit (for large & medium Industries) [TM]	68.16	43.33	35.45	50.00	250.00
Grants / Subsidies to WBTDCL for maintenance, expansion & Improvement of Tourist Facilities / Tourist Spots including repair & renovation of Tourist Lodges [TM]	0.00	0.00	0.00	1.00	5.00
Viability Gap Funding (VGF) Assistance [TR]	4.84	0.00	7.78	1.00	1.00
Subsidy to Bengal State Transport Corporation [TR]	7186.31	9987.02	11021.31	9047.49	7422.57
Subsidy to CTC for implementation of VRS [TR]	0.00	0.00	0.00	0.00	0.01
Implementation of the Scheme Jaladhara [TR]	113.50	115.16	72.46	108.00	137.50
Subsidy to CSTC/CTC/NBSTC/SBSTC for Implementation of VRS. (WBDFP-II) [TR]	523.85	0.00	0.00	0.00	0.00
Udiyaman Swanirbhar Karmasansthan Prakalpa under GATIDHARA [TR]	1000.00	8.37	0.00	40.00	370.00
West Bengal Minor Irrigation Corporation Water Rate Subsidy	1.00	1.89	1.50	3.00	23.92

West Bengal State M.I. Corporation Water Rate Subsidy [WI]	1.24	2.31	1.55	2.00	35.88
West Bengal Swanirbhar Sahayak Prakalpa (WBSSP) [SH]	1250.00	400.00	200.00	200.00	1000.00
Interest Subvention to Co-operative Banks relating to financing to Crop Loans to Farmers [CO]	0.00	0.00	716.63	400.00	400.00
Subsidies for Interest Liabilities in respect of Share Croppers, Small Farmers and Self-employed Persons-[CO]	0.00	0.00	68.81	5.00	5.00
Procurement , Processing and Supply of Parboiled Levy Rice of Common Variety by BENFED [CO]	0.00	0.00	0.00	0.60	0.60
Incentive for Feed Subsidy to farmers [AD]	90.28	0.00	254.80	0.00	0.00
Subsidy to SWL for Implementation of VRS. (WBDFP-II) [TR]	0.88	0.00	0.00	0.00	0.00
<b>Explicit Subsidies Given as grant in aid</b>					
Allowable Molasses Transport Cost [Ex] [FD]	0.00	0.00	2.78	1.40	1.43
Grants to Puja Organizers [HH]	614.25	1970.08	1986.10	2539.74	2600.00
West Bengal Advocates Welfare Corporation [JD]	6.83	3.45	3.13	4.50	4.55
Scheme for Assistance to Civilian Victims/Family of Victims at Terrorist, Communal and Naxal Violence [HH]	8.60	13.40	1.50	13.53	13.81
Annual Youth Festivals at State Level [YD]	0.00	41.02	36.19	35.00	350.00
Assistance for Covid-19 Vaccination (Central Share) (OCASPS) [HF]	0.00	0.00	120.15	0.00	0.00
Assistance for repair / reconstruction of damaged dwelling houses [Under Recovery & Restoration (Out of 30% of SDRMF)] (SDRMF) [DM]	0.00	0.00	0.00	1848.20	2900.00
Assistance for Transportation of Relief provider[Under Response and Relief (Out of 40% of SDRMF) to Department of Transport] (SDRMF) [DM]	0.00	0.00	0.00	0.10	0.10
Assistance to Farmers in case of Natural Calamities [AG]	0.00	0.00	0.00	0.00	3080.10
Assistance to Physically Handicapped in all Districts (Disability Pensions) [WC]	4000.00	0.00	0.00	0.00	0.00
Assistance to Voluntary Organisation [WC]	3.14	5.17	3.87	16.28	7.05
Awards (for drama, music etc.) [IC]	12.60	9.97	13.31	11.43	52.50
Bangla Sangeet Mela [IC]	6.47	1.75	1.75	1.00	4.55
Bangla Yuba Kendra [YD]	58.27	61.49	73.32	100.00	500.00
Banglar Bari [UM]	0.00	0.00	14.61	50.00	20.00
Compensation in case of Unnatural Death [JL]	0.00	0.00	0.78	0.85	0.85
Compensation payable to the affected Covid Warrior or to the family member of deceased Covid Warrior [FD]	31.55	28.83	819.00	0.00	0.00
Compensation to the Labourers [LB]	0.00	6.40	0.00	3.00	3.06

Compensation Under The Victim Compensation Scheme [FD]	30.00	22.00	20.00	150.00	300.00
Development and Welfare purposes for Matua communities [SC]	0.00	0.25	1.13	1.60	1.63
Development of Housing Cooperatives [CO]	0.00	0.00	0.00	10.00	10.00
Development of Labour co-operatives [CO]	0.00	0.00	0.00	0.15	0.15
Drugs for mother and children under NRHM (OCASPS) [HF]	8.03	48.61	0.00	0.00	0.00
Economic Rehabilitation to Physically Handicapped and Mentally Retarded Persons [WC]	4.09	0.75	0.00	7.88	6.85
Ex gratia payments to families of dead/missing persons to flood, cyclone etc. [Under Recovery & Restoration (Out of 30% of SDRMF) ] (SDRMF) [DM]	0.00	0.00	0.00	0.10	0.10
Ex-gratia payments to the families of indigent victims due to death on different disasters [DM]	90.40	91.65	159.25	120.00	122.40
Expenditure for providing relief in kind to the persons affected by taking adulterated Rapeseed Oil in Behala and adjoining areas [DM]	0.17	0.12	0.12	0.12	0.12
Expenditure for Gratuitous Relief [DM]	27.52	17.84	21.70	23.25	23.72
Fairs & Festivals. [IC]	23.89	17.24	0.00	0.00	0.00
Fairs and Festivals [IC]	0.00	0.00	10.58	10.00	100.00
Family and Child Welfare Projects [WC]	0.05	0.03	0.00	0.20	0.20
Film Development Board [IC]	0.08	0.06	0.00	0.06	0.06
Film Festivals [IC]	140.00	37.50	37.50	100.00	170.00
Film Workers' Welfare Fund [IC]	0.17	0.17	0.18	0.17	0.17
Financial Assistance to Cultural Institutions for Promotion of Drama, Music and other Cultural Activities [IC]	21.87	72.12	20.71	142.80	184.00
Financial assistance to distinguished persons of Arts and Letters [IC]	26.38	14.66	32.05	76.25	86.30
Financial Assistance to Needy Sportsmen [YD]	0.30	0.48	0.27	0.31	0.32
Financial Assistance to poor women of Self Help Group (SHGs) (JAAGO Prakalpa) [SH]	3698.33	0.00	0.51	17.00	2970.00
Financial Assistance to the Aged and Distressed Journalists attached to Small and Medium News Papers [IC]	0.00	0.88	0.89	1.26	1.28
Financial Assistance under "Sneher Paras" [DM]	0.00	1000.00	0.00	0.00	0.00
Folk and Tribal Culture [IC]	1.67	3.88	7.12	6.12	5.22
Grants for Minor Forest Product (MFP) through Minimum Support Price (MSP) Scheme under Vanabandhu Kalyan Yojana (State Share) (OCASPS) [TW]	0.00	13.10	0.00	0.00	0.00
Grants to Ailing Youths for Treatment and aftercare Nursing [YD]	0.02	0.00	0.00	0.05	0.05

Grants to Paschim Banga Society for Skill Development for Implementation of Skill Development Mission [ET]	1201.87	2222.28	780.99	1053.96	3586.70
Grants to Sherpa Cultural Board [TW]	0.39	0.60	0.00	1.60	10.60
Grants-in-aid to Voluntary Organisations for Services for Children in need of Care and Protection [WC]	91.56	78.60	58.99	79.05	39.36
Gratuitous Relief in Cash [Under Response and Relief (Out of 40% of SDRMF)] (SDRMF) [DM]	0.00	0.00	0.00	0.10	0.10
Hawker Security Scheme, 2020 for One-time Assistance to Hawkers Lost Livelihood Due to Outbreak of Covid19 Pandemic [UM]	0.00	300.00	0.00	0.00	0.00
Implementation of Kanyashree Prakalpa [WC]	14767.92	2005.11	23484.66	18140.00	15399.18
Implementation of Rupashree Prakalpa [WC]	7442.52	2843.78	10055.18	7460.00	7620.00
Implementation of Sahay Programme [PN]	0.00	18.26	0.00	0.12	0.13
Implementation of Swawlamban (NORAD) [WC]	0.00	0.00	0.00	63.00	34.25
Implementation of the Persons with Disabilities Act. 1995. [WC]	0.55	0.27	0.07	5.25	4.35
Insurance Scheme for all SHG Members [SH]	6.42	5.68	1.24	10.00	10.00
Lok Prasar Prakalpa under Jai Bangla (JAIBANGLA) [IC]	2237.37	2297.84	2255.61	0.00	0.00
Lok Prasar Prakalpa under Jai Bangla (JAIBANGLA) [IC]	0.00	0.00	0.00	2250.00	2320.00
MAA Scheme for providing Meal to Poor Citizens [UM]	0.00	0.00	293.10	900.00	920.00
Mahajati Sadan [IC]	0.00	0.00	2.52	4.37	4.46
Mid-Day Meal for Children (State Share) (OCASPS) [ES]	6202.66	3372.91	5209.87	8595.48	8274.00
Minimum Support Price for Minor Forest Produce(MSP FOR MFP)under Vanbandhu Kalyan Yojana (Central Share) (OCASPS) [TW]	0.00	13.37	0.00	0.00	0.00
Mission VATSALYA (erstwhile ICPS) (Central Share) (OCASPS) [WC]	0.00	0.00	479.42	520.00	240.00
Muktir Aloo-Scheme for rehabilitation of sex workers and victims of sex trafficking. [WC]	0.00	0.00	0.00	2.10	2.10
Mukutmonipur Development Authority(MDA) [UM]	1.04	0.04	0.83	0.70	0.71
Multi-Sectoral Development Scheme for Minorities (Central Share) (OCASPS) [MD]	37.60	12.87	0.00	0.00	0.00
National Crèche Scheme for the Children of Working Mothers (Central Share) (OCASPS) [WC]	21.31	40.97	0.50	0.00	0.00
National Family Benefit Scheme (NFBS) (Central Share) (NSAP) [PN]	453.72	443.92	271.03	290.00	800.00
National Mission for Empowerment for Women including Indira Gandhi Matritav Sahyog Yojana (Central Share) (OCASPS) [WC]	0.00	0.00	0.00	6.83	2.60

National Programme for Care of the Elderly (NPHCE). [HF]	0.00	0.00	0.00	0.11	0.00
National Programme for Health Care for Elderly (NPHCE) under Flexible Pool for Non-Communicable Diseases under NRHM (Central Share) (OCASPS) [HF]	0.00	0.00	0.00	0.21	0.00
National Programme Nutritional Support to Primary Education (Mid-Day Meal) (Central Share) (OCASPS) [ES]	10592.93	12792.05	8724.61	11350.00	12443.64
National Urban Livelihood Mission (Central Share) (OCASPS) [UM]	429.89	571.61	723.12	764.40	500.00
One Time Assistance for AAPDA MITRA Scheme [DM]	0.00	0.00	0.00	12.00	0.01
One Time Grant to the Family of Deceased Farmer under Krishak Bondhu [AG]	1681.14	593.29	4545.57	4815.46	6000.00
One-time Assistance (basic needs) to Transgender persons, Women in distress and Short-stature persons [WC]	0.00	24.90	10.35	23.63	2.93
One-time Assistance under FPS Dealer Bandhu (Death Benefit) Scheme 2021 [FS]	0.00	0.00	6.40	31.00	33.00
Payment of compensation to the families of victims in Septic Tank Cleaning Works [PN]	0.00	0.00	2.80	5.10	5.34
Payment of ex-gratia grant by the State Government to the families of service personnel killed, missing, taken as prisoner of war or disabled in action [HH]	0.90	1.60	0.75	1.62	1.65
Payment of Exgratia grants to the families of W.B.N.V.F. Personnel killed missing taken as prisoner of war or disabled in action [DM]	214.08	0.00	0.00	0.05	0.05
Payment of one time Ex-gratia on Demobilisation to the Volunteers of WBNVF [DM]	0.00	0.00	0.00	82.50	84.15
Poshan Abhiyaan (including erstwhile NNM) under Saksham Anganwadi and POSHAN 2.0 (80:20) (Central Share) (OCASPS) [WC]	0.00	0.00	0.00	550.00	530.00
Pradhan Mantri Anusuchit Jaati Abhyuday Yojana (PM AJAY) (Central Share) (OCASPS) [SC]	0.00	0.00	1000.00	950.37	900.50
Pradhan Mantri Matru Vandana Yojana (PMMVY) (Central Share) (OCASPS) [HF]	0.00	0.00	1000.00	950.37	900.50
Promotion of Socio-Economic Activities of Youth Clubs [YD]	5.00	0.00	0.00	0.50	10.00
Prosthetic Aid to Handicapped Persons in all Districts [WC]	0.03	0.01	1.17	8.93	7.28
Provision against ACA for National Family Benefit Scheme [NFBS] (Central Share) (NSAP) [PN]	6063.00	4474.13	3744.12	4068.00	0.00
Rajiv Gandhi Scheme for Empowerment of Adolescent Girls	18.88	8.03	0.01	0.00	0.00



(RGSEAG)(SABLA) (State Share) (OCASPS) [WC]					
Relief to fire victims [Under Response and Relief (Out of 40% of SDRMF)] (SDRMF) [DM]	0.00	0.00	0.00	0.10	0.10
Relief to persons affected by riots [DM]	5.64	0.00	0.00	0.00	0.00
Relief to victims/families in boat/launch/barge [TR]	91.56	136.37	90.82	384.98	101.49
Revitalisation of sick LAMPs [TW]	0.00	1.82	0.00	1.84	1.90
Samajik Suraksha Yojana [LB]	2587.50	1920.00	2475.00	3800.00	4300.00
Samarthya under Shakti Sadan [ Mission Shakti] [3980] (Central Share) (OCASPS) [WC]	0.00	0.00	0.00	0.00	25.00
Scheme for empowerment of minority women under Destitute Minority Women Rehabilitation Programme [MD]	60.00	25.00	30.00	100.00	100.00
Scheme for giving Relief to the victims of atrocities, Protection to SCs & STs and for giving Incentive for inter-caste marriages (Central Assistance) (OCASPS) [SC]	0.00	0.00	0.00	27.87	60.00
Scheme for giving reliefs to the victims of atrocities [SC]	3.56	3.24	0.90	0.81	0.00
Scheme for Housing for Destitute Minority Women under Destitute Minority Women Rehabilitation Programme [MD]	0.00	0.00	0.00	200.00	1000.00
Scheme for Housing(EWS) for destitute Minority women under Destitute Minority Women's Rehabilitation Programme [MD]	384.24	465.14	246.60	0.00	0.00
Scheme Ujjawala under SAMBAL [Mission Shakti(Mission for Protection and Empowerment for Women)](Central Share) (OCASPS) [WC]	0.00	0.00	0.00	16.00	4.00
Schemes for providing relief to destitute persons or families [DM]	0.00	20.26	25.95	36.10	37.00
Setting up of Roopkala Kendra [IC]	23.88	9.80	10.14	26.10	28.83
Setting up of Sishu Kishore Academy. [IC]	0.63	1.29	0.58	1.31	1.40
Shelter for Homeless Persons [WC]	38.32	0.00	0.00	0.00	0.00
Sikhshashree [SC]	817.24	759.13	237.49	230.00	0.00
Sikhshashree [TW]	156.91	63.21	0.00	30.00	0.00
Skill Acquisition and Knowledge Awareness for Livelihood Promotion [Central Share] (OCASPS) [ET]	0.00	0.00	0.00	221.93	25.00
Skill Development and Employment of Minorities [MD]	50.00	12.00	25.00	80.00	100.00
Social Welfare Scheme for the Unemployed Persons including Yuvashree [LB]	1799.98	1800.00	1786.06	1800.00	1800.00
Somobyathi Financial Assistance to bereaved family members of deceased person who are in extreme financial necessity [UM]	97.70	107.60	123.00	189.00	130.00

Somobyathi-Financial Assistance to Bereaved Family Members of Deceased Persons who are in Extreme Financial Necessity. [PN]	490.09	287.00	573.62	1050.00	600.00
Special Assistance to Programme of Mid-Day Meals in School [ES]	1190.08	1204.15	1194.25	708.82	1891.55
State Action Plan for Senior Citizens (SAPSrC) under Atal Vayo Abhyuday Yojana (AVYAY)( Central Share) (OCASPS) [WC]	0.00	0.00	0.00	0.00	0.00
Swadhar Greh - Scheme for Women in Difficult Circumstances (Central Share) (OCASPS) [WC]	60.81	1.71	26.48	0.00	0.00
Swadhar Greh under SAMBAL [Mission Shakti (Mission for Protection and Empowerment for Women)] (Central Share) (OCASPS) [WC]	0.00	0.00	36.48	24.00	8.50
Swami Vivekananda Swanirbhar Karmasansthan Prkalpa (SVSKP) [SH]	1750.00	950.00	50.00	325.00	2250.00
Vocational training and provision for purchase of raw materials for implementing Self Employment Scheme [YD]	0.00	0.00	0.00	0.30	0.30
Vocational Training and Self-Employment Scheme [YD]	0.81	0.00	0.00	4.70	4.70
West Bengal Bratachari Society [HE]	0.10	0.03	0.03	0.03	0.03
West Bengal School Service Commission for the Recruitment of Teachers in Non-Government Secondary Schools [ES]	0.03	0.00	0.50	3.78	4.57
West Bengal Urban Employment Scheme [UM]	1868.08	1711.61	2545.97	3493.76	4415.90
Winter Allowance to the employees of the Local bodies etc. [UM]	1.00	0.00	0.26	0.25	0.25
Y.M.C.A., Y.W.C.A. and Other Societies [HE]	0.00	0.01	0.00	0.01	0.01
Youth Hostels [YD]	0.00	0.19	0.05	0.15	0.15
West Bengal State Minor Irrigation Corporation - Grants-in-aid for Payment to Financial Institutions [WI]	0.00	0.00	0.00	0.11	0.20
Integrated Development of Horticulture under Krishionnati Yojana (Central Share) (OCASPS) [FP]	0.00	0.00	0.00	149.00	216.00
Uttar Banga Krishi Vishwa Vidyalaya [AG]	14.58	10.02	69.13	124.00	126.48
Uttar Banga Krishi Viswavidyalaya [AG]	2.44	6.89	3.00	63.00	66.00
Subsidies for Interest Liabilities in respect of Share Croppers, Small Farmers and Self-employed Persons-[CO]	58.44	0.00	0.00	0.00	0.00
Subsidy on short-term credit to the small fish farmers, fish venders and entrepreneurs in the development of pisciculture, door to door vending, setting up of small fish markets and fish- meal plants [FI]	2.21	0.00	0.00	0.00	0.00

Supply of Long term Credit [CO]	32.82	16.07	25.00	100.00	120.00
Special Assistance to WBSEDCL for energizing power driven pump sets installed for Agricultural purposes [PO]	0.00	0.00	0.00	125.00	10.00
Special Bad Debt Reserve ( Risk Fund) of Central Co-operative Banks [CO]	334.20	106.03	295.43	795.00	882.00
Special Bad Debt Reserve(Risk Fund) of Central Co-operative Banks [CO]	6.82	2.16	5.99	15.00	18.00
Start Up Village Entrepreneurship Programme under DAY-NRLM(Central Share) (OCASPS) [PN]	0.00	959.85	2.82	200.00	200.00
Socio Economic Upliftment of Tribal People through operation of Pisciculture Development Scheme in Tribal Areas by providing dwelling houses to the Tribal People [FI]	0.00	56.30	0.00	11.00	100.00
Scheme for extension of Pension facilities to Weavers under Cooperative Fold [CS]	71.34	0.00	0.00	0.00	0.00
Scheme for development of Handloom Industries through expansion & promotional activities [CS]	21.73	11.95	32.03	37.60	52.70
Scheme for Development of SSI [CS]	17.41	8.03	8.71	34.58	45.80
Rural Self Employment Training Institute under DAY- NRLM(Central Share) (OCASPS) [PN]	0.00	0.00	0.00	100.00	100.00
Rashtriya Krishi Vikash Yojana (RKVY) (Central Share) (RKVY) [FP]	12.36	0.00	0.00	11.00	240.48
Rastriya Krishi Vikash Yojana (RKVY) (Central Share) (RKVY) [AD]	747.94	400.32	1180.38	710.68	571.52
Promotional benefits under West Bengal Home Stay Tourism Policy 2017 [TM]	0.00	0.00	9.20	25.00	120.00
Procurement of Bulls/Heifer/ Cattle & Buffalo etc. for maintenance in the Govt. Farm [AD]	17.74	0.00	60.25	30.00	75.00
Promotion of Self-Helf Group for Development of Women [PN]	16.59	0.00	0.00	220.50	125.00
Per Drop More Crop under Pradhan Mantri Krishi Sinchayee Yojana (PMKSY) (Central Share) (OCASPS) [AG]	600.00	675.00	341.67	225.00	2.50
Operational Financial Assistance to the Durgapur Project Limited (DPL) for production of Coal for operating Trans Damodar Coal Mine in Barjore. Bankura. [PO]	0.00	0.00	0.00	1592.32	2000.00
Other Miscellaneous Cottage Industries including Beekeeping Industries [CS]	0.22	0.07	0.00	0.05	0.05
New Incentive Scheme for encouraging the setting up of New Industrial Units [IN]	1.47	0.00	0.00	50.00	885.60
Nirmal Bharat Abhiyan (NBA)(Central Share) (OCASPS) [PN]	1755.86	3613.07	1188.07	8066.90	11466.70

National Rural Economic Transformation Project (NRETP) under DAY-NRLM (Central Share) (OCASPS) [PN]	0.00	0.00	1395.17	1300.00	1100.00
National Rural Employment Guarantee Scheme (MGNREGA) (Central Share) (OCASPS) [PN]	27311.05	12720.87	0.00	0.00	0.00
National Rural Livelihood Mission (NRLM) (State Share)(OCASPS) (OCASPS) [PN]	4057.42	6355.32	4901.19	5500.00	6240.00
National Food Security Mission (Central Share) (OCASPS) [AG]	1895.20	1522.02	562.19	1220.00	0.00
National Rural Employment Guarantee Scheme (MGNREGA)(Central Share) (OCASPS) [PN]	0.00	0.00	0.00	4503.00	8611.80
Marketing assistance programme for K&VI [CS]	267.50	164.30	141.38	400.00	239.60
Media Support Public Relation and Exhibition [FP]	0.00	0.00	0.00	1.58	0.00
Micro & Small Enterprises Cluster Development Programme [CS]	1.97	99.51	3.23	7.00	9.00
Jal Dharo Jal Bhara [EN]	64.38	0.00	0.00	0.00	0.00
Industrial Infrastructure Development of Khadi & Village Industries under W.B. Entry Tax Fund(WBETF)(CS) (WBETF) [CS]	110.49	18.40	39.85	30.00	30.00
Infrastructure Development Training & Marketing support to SHGs [SH]	98.29	282.03	189.19	240.00	547.10
Incentive for encouraging the setting up of new enterprises & expansion of existing enterprises [CS]	887.62	70.09	305.67	390.00	1600.00
Incentive to Industrial Units in lieu of Power Tariff Concession [IN]	0.00	0.00	0.00	50.00	900.00
Incentive to Private Sector for Construction of Tourism Units as defined under W.B. Incentive Scheme,2008 for Tourism unit (for large & medium Industries) [TM]	11.45	13.65	21.50	10.00	5.00
Implementation of Seed Village Programme under Seeds and Planting Material (Krishonnati Yojana) (Central Share) (OCASPS) [AG]	0.00	0.00	0.00	0.00	18.65
Health Insurance Scheme for Handloom Weavers [CS]	0.00	4.46	1.75	5.25	16.55
Grants-in-aid in respect of Annuities for Religious and Charitable Units on Account of Acquired Lands [LD]	0.56	0.55	0.93	0.59	0.60
Grants to CTC for adjustment of Energy Bills of CESC [TR]	90.69	0.00	0.00	0.38	0.50
Grants for Participation in Trade Fair Industrial Exhibition etc. [IN]	700.00	71.50	162.77	600.00	600.00
Acquisition of Modern Looms and Accessories Suitable for Polyester Weaving for Power loom Co-op Societies [CS]	0.00	0.00	0.00	1.58	1.58
Agriculture Extension (Krishonnati Yojana)	0.00	0.00	0.00	543.27	850.00

Assistance for Development of Women's/Mahila Co-operatives [CO]	0.34	0.19	0.30	0.90	0.90
Assistance for Promotion of Food Processing Industries [FP]	11.25	0.00	0.00	3.10	15.00
Assistance for Women's/Mahila Cooperatives [CO]	5.27	2.94	4.70	14.10	14.10
Assistance to Farmers in case of Natural Calamities [AG]	0.00	0.00	0.00	100.00	0.00
Assistance to Khadi Board- [CS]	12.94	13.12	13.33	14.00	14.28
Assistance to Paschim Banga Resham Silpi Samaboya Mahasangha L.T.D. [CS]	9.27	9.29	10.55	12.00	12.24
Assistance to Seed Collectors in Brakish Water Fisheries Sector [FI]	6.19	4.84	2.05	8.61	16.00
Bangla Sahayata Kendra (BSK) [PN]	0.00	255.12	11.10	0.00	0.00
Food and Nutrition Security (Krishionnati Yojana) ( Central share) (OCASPS) [AG]	0.00	0.00	0.00	222.75	500.00
Bidhayak Elaka Unnayan Prakalpa (BEUP) [PS]	1728.00	1794.00	1005.00	1785.16	1770.16
Cattle & Buffalo Development in West Bengal [AD]	288.16	122.20	180.00	189.00	213.00
Compensation for Wildlife Depredation [FR]	92.83	106.30	83.91	137.36	159.51
Compensation to the owners for loss of cattle, buffalo, sheep & goat due to natural calamity [AD]	0.00	311.78	13.73	20.00	22.00
Consumers Co-operative-Distribution of Consumers Articles in Rural Areas [CO]	11.73	3.50	3.50	14.00	21.00
Crop Insurance Scheme [AG]	0.00	4230.48	78.38	16.50	0.10
Development of Apex Consumer Co-operative Society [CO]	77.21	79.45	73.66	20.00	20.00
Development of Horticulture including Spices Plantation crops ,Root Crops, Mushroom, Aromatic and Medicinal Plants, Betelvine etc. [FP]	0.22	0.00	0.00	5.00	1.00
Decentralisation Of Peoples Nurseries [FR]	0.00	1.00	0.25	1.05	1.20
Development of Inland Fisheries and Aquaculture under PMMSY (3890) (Central Share) (OCASPS) [FI]	0.00	0.00	0.00	125.13	88.18
Development of Long Term Cooperative Credit Structure other than Risk Fund [CO]	41.12	4.90	12.59	21.12	21.57
Development of Milk Co-operatives [AD]	9.57	0.18	0.00	1.50	41.00
Development of Processing Co-operatives [CO]	0.00	0.00	0.45	0.84	1.50
Development of Reservoir Fisheries, Sewage-fed Fisheries and Air Breathing Fish Culture [FI]	8.25	6.16	5.17	5.00	19.00
Development of Urban Consumers Co-operatives [CO]	2.69	2.25	3.51	9.00	10.50
Development of Urban Credit Co-operatives [CO]	9.79	7.50	8.75	30.00	40.00
Development Scheme for Handcraft Industries [CS]	12.97	1.14	6.35	23.80	23.80

Development Schemes for Handicrafts Industries [CS]	6.49	2.89	5.08	18.00	18.00
Digital Agriculture (Krishionnati Yojana)(Central Share) (OCASPS) [AG]	0.00	0.00	0.00	0.00	33.40
Distribution of Consumer articles in rural areas [CO]	4.02	1.20	1.20	4.80	7.20
Distribution of Consumers Articles in Rural Areas [CO]	1.01	0.30	0.31	1.20	1.80
Distribution of Minikits, Water Conditioner etc. and development of Social Fisheries [FI]	515.88	287.51	182.44	200.00	750.00
Economic upliftment of Tribal people through operation of piscicultural development [FI]	12.84	7.99	9.74	11.50	20.00
Edible Oil -Oilseeds (Krishionnati Yojna) (Central Share) (OCASPS) [AG]	0.00	0.00	0.00	116.05	1297.50
Establishment Development/ Strengthening of Poultry Farms [AD]	0.21	0.00	0.46	1.00	25.00
Financial Assistance for Patents and other Intellectual Property Rights [BS]	0.00	0.00	0.47	1.00	1.00
Financial Assistance to Govt.bodies for scientific research Projects /survey training /science awareness & science popularisation programme [BS]	0.00	0.00	0.00	0.11	0.11
Financial Assistance to Handicraft Co-operatives [CS]	0.00	0.00	0.00	0.00	2.40
Financial Assistance to the beneficiaries & Entrepreneurship	0.00	67.05	61.78	42.00	60.00
Financial Support to "Krishak bandhu" (SCP) [AG]	0.00	4413.70	37778.00	49760.00	48250.00
Fishing nets and fishery requisites in inland fisheries sector [FI]	0.00	111.26	0.97	5.25	5.40
<b>Explicit Subsidies Given as scholarship</b>					
Finance Department [FD]	0.65	0.55	0.58	0.65	0.66
Centre of Fiscal Policy & Public Finance, West Bengal [FD]	0.00	0.00	0.00	0.00	0.90
Training of engineering and technological graduates and apprentices under the Apprentices Act. [PD]	0.00	0.00	0.00	1.58	0.50
Ass instance to the boys for admission to and study in Rashtriya Indian Military College, Dehra Dun. [HH]	0.10	0.06	0.08	0.18	0.20
Training cum Production Centres [SC]	0.03	0.05	0.00	0.00	0.00
Hostel Charges [SC]	100.73	64.62	2.97	183.80	220.17
Scholarships to students reading in Post-Secondary Stage etc. [SC]	1194.73	799.91	793.17	0.00	0.00
Ashram Hostel attached to Primary School in Rural Areas [SC]	0.00	0.00	0.00	0.23	0.23
Pre-matric stipends for the children of those who are engaged in unclean occupation [SC]	0.00	0.23	0.13	0.57	0.58
Hostel Charges [SC]	196.07	39.67	5.95	241.50	250.00
Pre-Matric Scholarship to Students (OCASPS)	1160.95	618.84	768.33	760.00	1441.00

Sikhshashree [SC]	0.00	0.00	557.88	720.00	1000.00
Merit Scholarship to SC Students (IX-XII) [SC]	0.00	0.00	1.63	3.94	5.00
Additional financial benefit to Meritorious SC Girl students [SC]	0.00	0.00	1.27	4.20	5.00
Scheme for Pre-Matric Scholarship to the children of those engaged in occupations involving cleaning and prone to Health hazards (State Share) (OCASPS) [SC]	0.00	0.00	0.00	0.00	0.00
Post-Matric Scholarship for Students (OCASPS)	216.72	74.95	1185.50	1700.00	1817.70
Scheme for Pre-Matric Scholarship to Scheduled Caste Students (Central Share) (OCASPS) [SC]	204.04	493.52	236.04	0.00	0.00
Scheme for Pre-Matric Scholarship to the children of those engaged in occupations involving cleaning and prone to Health hazards (Central Share) (OCASPS) [SC]	2.25	0.14	0.00	0.00	0.00
Scheme for Development of Other Backward Classes and denotified, nomadic and semi-nomadic Tribes (Central Share) (OCASPS) [SC]	0.00	145.15	256.05	0.00	0.00
Scheme for Pre-Matric Scholarship to OBC students (Central Share) (OCASPS) [SC]	117.27	141.32	117.58	0.00	0.00
District Organisation [SC]	0.09	0.06	0.00	0.20	0.20
Education- Pre-examination Training Centres for Scheduled Caste and Scheduled Tribe Students appearing at the Competitive Examination [SC]	2.84	0.18	2.52	0.56	5.00
Education- Special scholarships to meritorious S.C. & S. T. students reading in classes IX - XII in order to prepare them for Engineering, Technical, Higher education [SC]	3.64	2.59	104.66	32.26	40.50
Education- Additional financial assistance to Post-Matric hostellers [SC]	1299.55	412.44	116.03	0.00	0.00
Education- Additional benefit for Post-Matric Hostellers reading in Classes XI & XII [SC]	0.00	0.00	0.00	0.00	0.00
Education- Additional Fin. benefits to meritorious S.C. and S.T. Girl students [SC]	2.67	1.97	0.93	0.00	0.00
Pre-Examination training for Schedule Tribes [TW]	0.00	0.00	0.00	0.00	0.00
Hostel Charges [SC]	51.31	38.54	13.18	40.00	42.00
Scholarship to students reading in post-secondary stage etc. [TW]	82.98	228.32	21.29	0.00	0.00
Sikhshashree [TW]	0.00	84.44	143.68	150.00	200.00
Pre-examination training centre for Schedule Tribes [TW]	6.71	4.85	2.50	3.50	1.00
Special scholarship to Meritorious Schedule Tribe students reading in class IX-XII in order to prepare them for Engineering, Technical [TW]	1.70	1.06	0.00	0.50	5.00



Payment of meal charges to Ashramites attached to Ashram type school run by Education Department [TW]	102.75	63.36	60.24	147.00	180.00
State Share for Pre-Matric Scholarships -Tribal [TW]	0.00	0.00	0.00	80.00	0.00
State Share for Post-Matric Scholarships -Tribal [TW]	0.00	0.00	0.00	550.00	0.00
Additional Financial Assistance to Post-Matric Hostellers (OCASPS) [TW]	0.00	0.00	0.00	0.00	0.00
Payment of Scholarships for the student at Pre-Matric level (State Share) (OCASPS) [TW]	68.79	6.51	52.48	0.00	0.00
Umbrella Scheme for Education of Students (Central Share) (OCASPS) [TW]	241.03	225.53	0.00	0.00	0.00
Post Matric Scholarship-Tribal (State Share) (OCASPS) [TW]	0.00	0.00	0.00	0.00	266.70
Pre Matric Scholarship-Tribal(State Share) (OCASPS) [TW]	0.00	0.00	0.00	0.00	100.00
Payment of Scholarships for the student at Pre-Matric level (Central Share) (OCASPS) [TW]	0.00	110.77	38.65	0.00	0.00
Post Matric Scholarship-Tribal (Central Share) (OCASPS) [TW]	0.00	0.00	0.00	400.00	400.00
Pre Matric Scholarship-Tribal(Central Share) (OCASPS) [TW]	0.00	0.00	91.25	50.00	150.00
Education Hostel Charges – Stipends [TW]	2.05	1.58	0.53	2.15	2.20
Education Maintenance of Ashram Hostel [TW]	17.43	9.21	0.00	18.31	0.50
Education payment of compulsory charges [TW]	0.00	0.00	0.00	7.91	8.00
Improvement of residential schools for Girls at Belpahari [TW]	0.00	0.00	0.00	1.14	0.20
Hostel Charges [TW]	333.55	103.41	84.00	100.00	580.00
Schedule Tribe trainees in vocational training [TW]	0.00	0.00	0.00	0.26	0.10
Stipend for Tribal boys and Girls for Quality Education at Primary level as feeder to Eklabya Model Primary schools [TW]	6.82	1.71	0.00	1.00	0.10
District organization [TW]	0.00	0.00	0.00	0.01	0.01
Pre-Examination training for Schedule Tribes [TW]	0.00	0.00	0.00	0.02	0.02
Additional Financial benefit to meritorious ST students. [TW]	1.24	0.85	0.00	1.00	0.10
People's (Janata)government College, Banipur North 24 Parganas [EM]	0.01	0.00	0.00	0.01	0.01
Award of Scholarship to the Physically Handicapped Students studying in Class - IX & above. [EM]	40.56	38.72	2.67	120.00	60.00
Establishment of Sports Schools [ES]	0.00	0.00	0.00	0.10	0.15
Organisation for maintenance, replacement and repair of Vehicles and Ambulances [HF]	0.48	0.09	0.05	0.37	0.40



Kolkata Hospitals and Dispensaries [HF]	97.15	117.88	125.04	127.54	131.36
Kolkata Hospitals and Dispensaries-Medical College & Hospital, Kolkata [HF]	241.24	0.00	0.00	0.00	0.00
N.R.S. Medical College and Hospital, Kolkata [HF]	47.76	0.00	0.00	0.00	0.00
S.S.K.M. Hospital, Kolkata [HF]	48.48	0.00	0.00	0.00	0.00
R.G.Kar Medical College and Hospital, Kolkata [HF]	236.58	0.00	0.00	0.00	0.00
Kolkata National Medical College and Hospital, Kolkata [HF]	166.92	0.00	0.00	0.00	0.00
Other General Hospitals [HF]	3.45	4.24	7.09	7.23	7.45
Other General Hospitals- Bankura Smmilini Medical College & Hospital [HF]	37.05	0.00	0.00	0.00	0.00
District and Sub-Divisional Hospitals [HF]	232.59	133.34	145.27	148.17	152.62
Establishment of Murshidabad Medical College & Hospital [HF]	26.04	0.00	0.00	0.00	0.00
Establishment Of Maldah Medical College & Hospital [HF]	5.94	0.00	0.00	0.00	0.00
Bangur Institute of Neurosciences [HF]	7.66	0.00	0.00	0.00	0.00
Government Medical College & Hospital at Rampurhat [HF]	10.66	0.00	0.00	0.00	0.00
Govt. Medical College Hospitals [HF]	0.00	993.95	139.83	144.20	149.57
Ayurveda Institution in Urban Areas [HF]	66.21	68.80	88.85	90.63	93.35
Government Homeopathic Medical College & Hospital. [HF]	147.93	139.95	160.45	163.66	168.57
Establishment of Super Speciality Hospitals (Located in Rural Areas) [HF]	0.00	0.00	1.07	1.09	1.12
Medical College, Kolkata [HF]	377.87	0.00	2.95	0.00	0.00
Dental College [HF]	185.61	200.37	225.20	229.71	236.60
Institute of P.G. Medical Education [HF]	321.52	0.00	0.00	0.00	0.00
National Medical College [HF]	40.60	0.00	0.00	0.00	0.00
Other Post-Graduate Medical Institutions [HF]	35.22	0.00	0.00	0.00	0.00
Burdwan Medical College [HF]	197.08	0.00	0.00	0.00	0.00
Bankura Sammilani Medical College [HF]	112.15	0.00	0.00	0.00	0.00
North Bengal Medical College [HF]	51.58	0.00	0.00	0.00	0.00
Training of Nurses [HF]	26.55	34.88	56.21	75.52	77.78
Midnapore Medical College. [HF]	72.25	0.00	0.00	0.00	0.00
Nursing Education [HF]	5.78	9.20	11.84	19.00	20.00
Malda Medical College. [HF]	56.42	0.00	0.00	0.00	0.00
Murshidabad Medical College. [HF]	28.71	0.00	0.00	0.00	0.00
Government Medical College & Hospital at Diamond Harbour [HF]	22.74	0.00	0.00	0.00	0.00
Training of Medical Auxiliary and Para-Medical Personnel [HF]	0.17	0.26	0.16	0.16	0.17
Sagore Dutta College of Medicine. [HF]	60.39	0.00	0.00	0.00	0.00

Government Medical College & Hospital at Rampurhat [HF]	6.04	0.00	0.00	0.00	0.00
Government Medical College & Hospital at Purulia [HF]	6.29	0.00	0.00	0.00	0.00
Govt. Medical College [HF]	0.00	1813.12	1897.42	1935.37	1993.43
State Family Welfare Bureau [HF]	0.00	0.00	0.00	0.30	0.31
National Health Mission (NHM)(Central Share) (OCASPS) [HF]	0.00	0.48	0.00	0.00	0.00
Training and Employment of Multipurpose Workers [HF]	0.00	0.00	4.44	12.41	12.78
Hospital cost for the Insured workers and their families [LB]	0.00	0.97	0.30	1.80	1.84
Establishment of Nurses Training Centre [LB]	1.40	2.65	2.92	3.00	3.06
Incentive for poor girl students of the Madrasas under Pre- Matric Scheme [MD]	152.35	0.00	0.00	0.00	0.00
Aliah University [MD]	0.00	0.00	0.00	2.24	2.25
Talent support programme for meritorious students [MD]	7000.00	4650.00	9996.11	10000.00	12000.00
Incentive for girl students of the Madrasas [MD]	0.00	146.77	68.79	100.00	200.00
Scholarship for students belonging to Jain Community [MD]	0.00	0.00	0.00	1.00	1.00
Surrender-cum-Rehabilitation Scheme for Left Wing Extremists (LWE) [ET]	3.28	5.15	1.86	3.00	0.05
Craftsmen Training [ET]	0.00	0.00	0.00	0.42	0.05
Government Colleges and Institutes [HE]	0.00	0.00	0.00	0.00	0.00
West Bengal Government Merit-cum-Means Scholarship [HE]	2008.34	2009.60	11295.04	0.00	0.00
School of Oriental & African Studies (SOAS) Scholarships (Biswa Bangla Scholarship) [HE]	6.13	0.00	0.00	4.00	4.10
West Bengal Government Merit-cum-Means Scholarship [HE]	0.00	0.00	0.00	16000.00	7048.61
West Bengal Student Internship Scheme [HE]	0.00	0.00	0.00	0.10	0.15
Government College of Arts and Crafts [HE]	0.00	0.00	0.00	0.01	0.01
Scholarships to the Handicapped Students studying below IXth Class in all Districts [WC]	0.29	0.59	0.26	0.60	0.61
Scholarships to Handicapped Students studying below Class IX [WC]	5.37	1.80	1.10	15.75	11.47
District Primary Schools Council / Board [ES]	22.91	26.00	21.80	26.26	26.50
Assistance for Computer Education in Non - Govt. Secondary Schools. [ES]	1008.15	1065.02	1155.35	800.00	3330.50
Assistance for Computer Education in Non-Govt. Secondary Schools [MD]	0.00	0.00	0.00	50.00	350.00
Books and Reading materials for Neo-literates [EM]	0.00	0.00	0.00	0.01	0.01
Development / Construction to Create Sports and Games Facilities for the Children of Secondary Schools [ES]	4.05	1.25	0.00	10.29	16.00

Distribution of School Bags to students studying in Class I to VIII [MD] [MD]	240.78	0.00	0.00	0.00	0.00
Distribution of School Dresses / Bags / Shoes to students studying in Class I to VIII [MD] [MD]	0.00	315.62	68.54	600.00	800.00
Grants for purchase of Books and other necessary articles for Post-Matric Hostellers residing in Govt. managed Hostels [TW]	0.00	0.00	0.00	0.50	3.00
Grants to Govt. Schools [ES]	0.00	0.00	0.00	5.04	6.00
Grants to Non-Government Technical Schools [ET]	1.40	1.27	1.25	1.29	1.30
Improvement of Libraries, Reading Rooms etc. in Secondary Schools [ES]	104.38	43.33	0.00	338.39	400.00
Junior Technical Schools [ET]	0.00	0.00	0.00	1.00	1.00
National scholarship at the secondary stage for talented children from rural areas [MD]	0.00	0.00	0.00	0.10	0.10
Non-Government Sanskrit Tols (Schools) [ES]	0.02	0.00	0.01	0.02	0.02
Procurement & Distribution of Bi-cycles to ST Students [TW]	220.40	301.94	141.10	268.10	300.00
Procurement and distribution of Bi-Cycle to General Category Students [ES]	1030.30	1263.70	591.10	1350.00	1340.00
Procurement and distribution of Bi-cycle to Other Backward Classes students [SC]	0.00	1767.76	830.30	1539.40	1372.40
Procurement and Distribution of bi-cycles to Minorities [MD]	1459.90	1729.40	806.00	1810.00	2200.00
Provision for award of Prizes to the meritorious students in secondary schools. [ES]	449.90	334.69	1106.22	1548.21	1869.51
Strengthening of Science Laboratories in Secondary Schools [ES]	126.37	61.07	84.20	380.73	535.14
Agricultural Training Centres Including Farmer's Training- [AG]	0.00	0.00	0.00	0.09	0.09
Industrial Development [IN]	0.00	0.00	0.00	0.03	0.03
Directorate of Fisheries [FI]	0.00	0.00	0.07	0.18	0.18
Schemes for Handloom Industries [CS]	0.02	0.00	0.21	0.18	0.18
Training and Higher Study of Engineers and Technical Officers [WI]	0.00	0.00	0.00	0.21	2.00
Development Scheme for K&VI [CS]	80.90	79.95	120.29	135.00	340.00
Disbursement of Merit Scholarship for the Under Graduates, Post Graduates and Doctoral Degree programmes under State Aided University [AD]	0.00	0.00	0.00	0.04	0.05
Disbursement of Merit Scholarship for the Under Graduates, Post Graduates and Doctoral Degree programmes under State Aided University [AD]	0.00	0.00	0.00	16.00	30.00
<b>Explicit Subsidies Given as pension</b>					
Old Age Pension for people belonging to Schedule Tribes [WC]	8.97	0.00	0.00	1.68	0.40
Old Age Pension Scheme for Artisans and Weavers under Jai Bangla (JAIBANGLA) [CS]	5692.47	3613.07	1188.07	8066.90	11466.70

Old Age Pension Scheme under Jai Bangla (JAIBANGLA) [PN]	0.00	11387.82	24229.64	26313.23	28761.40
Old Age Pension to Marginal Farmers, Share croppers and Agricultural Labourers [AG]	0.00	0.00	1187.71	2170.00	980.00
Old Age Pension to schedule Tribes [TW]	1736.09	0.00	0.00	0.00	0.00
Pension to Destitute Old People [WC]	18812.93	0.00	0.00	0.00	0.00
Pension to Destitute Widows [WC]	5640.00	0.00	0.00	0.00	0.00
Pension to Retired Journalists and Photo -Journalists [IC]	0.00	3.06	3.34	3.56	3.63
Taposili Bandhu-Old Age Pension Scheme to Scheduled Castes under Jai Bangla (JAIBANGLA) [SC]	0.00	7669.73	12092.71	10480.00	12730.00
Financial benefit to World War-II Ex-servicemen [HH]	20.03	14.63	16.65	17.77	18.07
Assistance to Freedom fighter's scheme [FD]	0.00	0.00	24.16	15.00	16.00
Compensation for Police Personnel Killed/Injured on duty and other Ex-gratia Payments (other than Acid Victims) [HH]	24.93	23.50	16.03	16.16	13.60
Disability Pension Scheme under Jai Bangla (JAIBANGLA) [PN]	0.00	434.46	480.82	3316.59	3051.90
Grant of Old-age Pension to the Old and Infirm [WC]	180.16	0.00	0.00	0.00	0.00
Grant of Pension to Destitute Old People [WC]	1560.60	0.00	0.00	1.05	0.55
Indira Gandhi National Disability Pension Scheme (IGNDPS) (Central Share) (NSAP) [PN]	428.30	280.59	151.04	120.00	150.00
Indira Gandhi National Old Age Pension Scheme (IGNOAPS) (Central Share) (NSAP) [PN]	0.00	0.00	0.00	0.00	5900.00
Indira Gandhi National Widow Pension Scheme (IGNWPS) (Central Share) (NSAP) [PN]	4923.25	2819.53	1792.61	2040.00	3200.00
Jai Johar-Old Age Pension to Scheduled Tribes under Jai Bangla (JAIBANGLA) [TW]	0.00	2059.66	3088.07	3310.00	3506.90
National Old Age Pension Scheme [NOAPS] (State Share) (NSAP) [PN]	5609.28	0.00	0.00	0.00	0.00
Widow Pension Scheme under Jai Bangla (JAIBANGLA) [PN]	0.00	7807.24	12722.09	23291.08	24904.90
Payment of Pension to Handicraft Artisans [CS]	35.58	0.00	0.00	0.00	0.00

*Appendix I Details of Energy Subsidy of Agricultural , Domestic And Industrial Consumers in Punjab ( in Rs Lakh)*

YEAR	2018-19				2019-20				2020-21			
PARTICULARS	Agriculture Sector	Domestic & Others	INDUSTRIAL	TOTAL	Agriculture Sector	Domestic & Others	INDUSTRIAL	TOTAL	Agriculture Sector	Domestic & Others	INDUSTRIAL	TOTAL
Receivable as on previous year	358141	114093	0	472234	373223	66452	98211	537886	381137	97490	78968	557595
Subsidy for the year as per actual consumption	587375	142798	145517	875690	612735	186385	147964	947084	758862	194317	155883	1109062
Subsidy reduced for previous FY in T.O. next FY	-12098	0	0	-12098	-25913	0	0	-25913	-3683	0	0	-3683
Total subsidy receivable	933418	256891	145517	1335826	960045	252837	246175	1459057	1136316	291807	234851	1662974
Subsidy received during the year	632882	210619	60140	903641	606027	159652	173733	939412	605620	161030	199044	965694
Interest received/recovered on delayed payments	72686	20179	12835	105700	38515	8242	12835	59592	66637	21421	7683	95741
Receivable as on current year	373222	66451	98212	537885	392533	101427	85277	579237	597333	152198	43490	793021
Budget												
% of Liabie subsidy reimbursed	67.80	81.99	41.33	67.65	63.12	63.14	70.57	64.38	53.30	55.18	84.75	58.07
Imputed rate of Interest on Delayed payments	20.30	17.69		22.38	10.32	12.40	13.07	11.08	17.48	21.97	9.73	17.17

Source: Annual Financial Statements of Power State Power Corporation Ltd ( url : 2018-19, 2019-20 & 2020-21)

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18/2, Satsang Vihar Marg, Special Institutional Area (Near JNU), New Delhi, INDIA-110067



011-26569303, 26569780, 26569784



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