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Composition of non-tax revenue in Kerala- Identifying potential sources of resource mobilization

Beena P L[1] Ritika Jain [2]

[1] Professor, CDS, Thiruvananthapuram

[2] Assistant Professor, CDS, Thiruvananthapuram

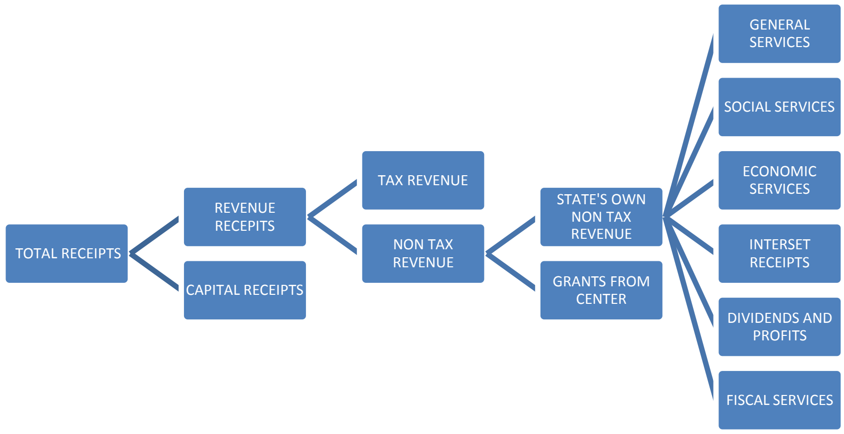
Introduction:

The fiscal structure of an economy is mainly based on the revenue it collects and the expenditure incurred to it. Since the state is a benevolent provider to the citizens, reducing public expenditure to reduce the fiscal deficit will not be the right solution. So instead of reducing the public expenditure the focus should be in hiking the amount of revenue receipts. Revenue receipts have mainly come from two sources: tax revenue and nontax revenue. About 39 percent of revenues in 166 countries – including those which were not resource-rich – were from non-tax revenue sources (World Development Indicators, World Bank 2003). There are some countries within Asia where non-tax revenue constitutes major share to the total revenue of the government in Asia. Singapore is one such country in Asia (Chia1998). However, there is not much revenue generation in India arising out of non-tax sources. Kerala do not have significant revenue raised out of non-tax revenue sources through user charges and fees although the government spent a large chunk of financial resources in order to provide social and community services. In absolute terms, the total revenue receipts of Kerala for 2018-19 are estimated to be Rs 1, 02,801 crore, an increase of 16.5 per cent over the revised estimates of 2017-18. Of this, Rs 72,860 crore (71 per cent of the revenue receipts) is expected to be raised by the state through its own resources and Rs 29,942 crore (29 per cent of the revenue receipts) will be devolved by the centre in the form of grants and the state's share in taxes. Given this context, an attempt has been made in this study to analyse the potential sources of non tax revenue. The paper is dived in to four sections. The first section deals with the concepts, definition and analytical framework by reviewing the existing studies related to the empirical and theoretical literature. The second section looks in to the structure and pattern of non-tax revenue in Kerala for the last four decades. A detailed analysis on the composition of major component of non-tax revenue has been carried out in the third section. The fourth section sums up the major findings and highlights the possible policy options for raising financial resources through non-tax revenue.

Section 1: Concepts, definitions and analytical framework

Government can earn its revenue from taxes, user charges and through borrowings (Musgrave and Musgrave 1984). Out of this, the second category - user charges - constitutes non-tax revenue. Unlike borrowings, user charges do not result in a monetary liability on the part of the government to the payee. And unlike taxes, non-tax revenues are not compulsory. They are raised out of voluntary transactions while taxes are compulsory unrequited payments, in cash or kind, made by institutional units - individuals or other institutions - to government units (System of National Accounts 1993). According to this argument, non-tax revenues can be considered as payments that are made to the government, which are *compulsory and requited or voluntary* - whether requited or not. It is argued that the importance of raising non-tax revenue should be viewed in the context of globalization too. Globalization and economic integration can erode a country’s ability to raise tax revenues, revenue from non-tax sources gains importance (Tanzi 2000). In addition to this, the deficits financing of the states necessitates the collection of revenues from both the sources of tax as well as non-tax (Dalton, Hugh, 1949). While setting up targets to raise the non-tax revenue, the feasibility of raising those revenue sources is also significant because un-realistic setting up of objectives may negatively affect the targets. Therefore one has to keep in mind the objectives of equity, efficiency and its impact on the economic growth of the economy (Purohit and Purohit, 2010). Welfare state program needs to mobilize resources in order to meet the objectives such as right to food, employment, access to health, education and old age pension.

Chart 1: Structure of Total Receipts



Section 1.1: States' Own Non-tax revenue

Das Gupta (2008) defines non-tax revenues as all receipts other than taxes. Rao (1981) considers States' Own Non-Tax Revenue (SONTR) as one category of revenue which includes administrative receipts, profits of departmentally run commercial undertakings, interest and dividend receipts and royalties from mines and mineral concession fees. The penalties and fines with non-compliance of the law comes under the compulsory and requited payments while donations, gifts and contributions voluntarily made to the government by the citizens come under voluntary and unrequited payments. Das Gupta (2008) defines that Non-Tax revenues come from three main sources (a)Revenue from the assets owned and managed by the government (b)The revenue generated by the government from the sales of goods and services produced and managed by the government itself and (c)Revenue from the sales of licenses and permits to the limited activities. Gupta further argues that the government should further look in to all the possibilities to expand its Non-Tax revenue base from all the areas under each category explained above. Based on the above definitions, non-tax revenue can be of three types: a) Compulsory and requited payments; b) Voluntary and unrequited payments; c) Voluntary and requited payments.

(a) ***Compulsory and requited payments:*** These include penalties and fines demanded for non-compliance with the law (other than penalties on non-compliance of taxes). This contributes to a downward bias in the scope of non-tax revenue in government statistics.

(b) ***Voluntary and unrequited payments:*** These include donations, gifts and voluntary contributions made to the government and unclaimed funds or excess payments for services. Such contributions are encouraged by making some of them tax deductible like contributions made to Prime Minister's Relief Fund.

(c) ***Voluntary and requited payments:*** Voluntary and requited payments form the major source of non-tax revenue in states. These involve three types of revenues i) Revenue from assets; ii) Revenue from the sale of goods and services; iii) Revenue from the sale of licenses and permits for regulated activities.

(i) ***Revenue from assets:*** This includes three categories of assets- such as Common Property resources; Exhaustible/Renewable resources to which private property rights are not assigned; Assets created from government investments or which have earlier been nationalized. Revenue earned from common property resources includes the returns earned from those assets that are possessed by government, i.e. forests, flora, fauna, marine and riparian habitats etc. The revenue can be earned in the form of entry fees, pollution permits, royalty from the right to trade or reap naturally occurring produce etc. One example is the royalty received from mineral exploitation. This forms the major source of non-tax revenue worldwide and in many Indian states. This is considered to be the fifth largest source of revenue out of both tax and non-tax sources in the country. Assets created from government investments mainly provide the government with dividends and interest receipts, which form a part of the total non-tax revenue in states, e.g. equity investments in private concerns or public private partnerships, loans provided by the government, capital of public sector enterprises etc.

(ii) ***Revenue from the sale of goods*****:** Revenue from the sale of goods mainly includes user charges- Tolls for road usage, direct sale of forest produce like honey, medicinal plants etc.

(iii) ***Revenue from licenses for regulated activity:*** It includes the revenue obtained by providing business and shop licenses, construction and land use permits, examination and inspection fees etc. However, much of the registration fees, stamp duties etc. go under tax revenue. Indian states are still not efficient in acquiring revenue from non-tax sources. Singapore is one country where non-tax revenue forms a major source of government revenue, obtained from the sale of vehicle purchase permits (Chia 1998).

Non-tax revenue constitutes a major portion to the total revenue sources of the country. The division of the Non-Tax revenue can be brought under two headings States’ Own Non-Tax Revenue (SONTR) and Grants from centre (Das-Gupta, 2008). The state can raise its Non-tax revenue in variety of ways and mainly from six sources such as 1. General Services; 2. Social Services; 3. Economic Services; 4. Fiscal Services; 5. Interest Receipts; 6. Dividends and Profits. The first three categories of Non-Tax revenue sources such as General Services, Social Services, Economic Services is called Administrative receipts of the SONTR and it constitutes the major portion of SONTR. Though the Administrative receipts contributes a major share to SONTR, the state authorities can also collect non-tax revenue apart from administrative receipts from sources such as revenue from Interest Receipts and Dividend and Profits. The revenue from these two sources is also significant and should augment the efficacy of that effort too. The share of SONTR to the total Non-Tax Revenue is an indicator of the efficiency of the government in raising its own Non-Tax revenue.

States’ Own Non-tax revenue is realized out of the resources solely owned by the state. A larger SONTR indicates more efficiency on the part of the government to raise revenue from non-tax sources. The first three components of Non-tax revenue which is called Administrative receipts would form two-thirds to three-fourth of SONTR in many states. Interest receipts include interest on loans that are given to various investments like loans on housing schemes, agricultural loans, loans to government companies, treasury bills etc. Revenue from dividends and profits arise from the government’s investment in the shares of co-operative societies, public undertakings and others. The contribution from fiscal services is insignificant in most states.

Section 1.2: Economic Principles behind Non-tax revenue

It is important to discuss the economic principles behind Non-Tax revenue. When the people violates the rules and regulations set by the authorities for the general well –being ,the government impose fines and penalties for their breaking of the laws., increase the non-tax revenue from fines and penalties includes social negative externality which appreciates the concept of Pigouvian taxes. In the collection of fines and penalties, the idea of Marginal deterrence is important because the fines and penalties should be based on the severity of the crimes committed by the general public. (George and Krishnakumar, 2012). According to Oliver Oldman (1965), penalties should increase under the following situations a) With the expected loss in revenue due to breaking of the law; b) With the cost involved and difficulty in detecting the offence; c) Depending on the effect of the offence on other tax payers, d) The offender's state of mind (a higher penalty, if deliberate), e) When the offence is repeated. There are no special economic principles to assess the collection of Non-tax revenue from Gifts and Donations. In most of the cases the share of this revenue to the total Non-Tax revenue is very minimal.

Non-tax revenues are defined as payments made to the government for which there is a *quid pro quo*. This is in contrast to the definition of taxes as a compulsory payment for which there is no *quid pro quo* between the government and the public authority. Prices charged by government for particular services and commodities provided by it, forms a major source of income for the government. These prices are of voluntary nature paid by individuals entering into an explicit or implicit contract with the government for the use of these services. Taxes, on the other hand, are of compulsory nature (Dalton 1949).

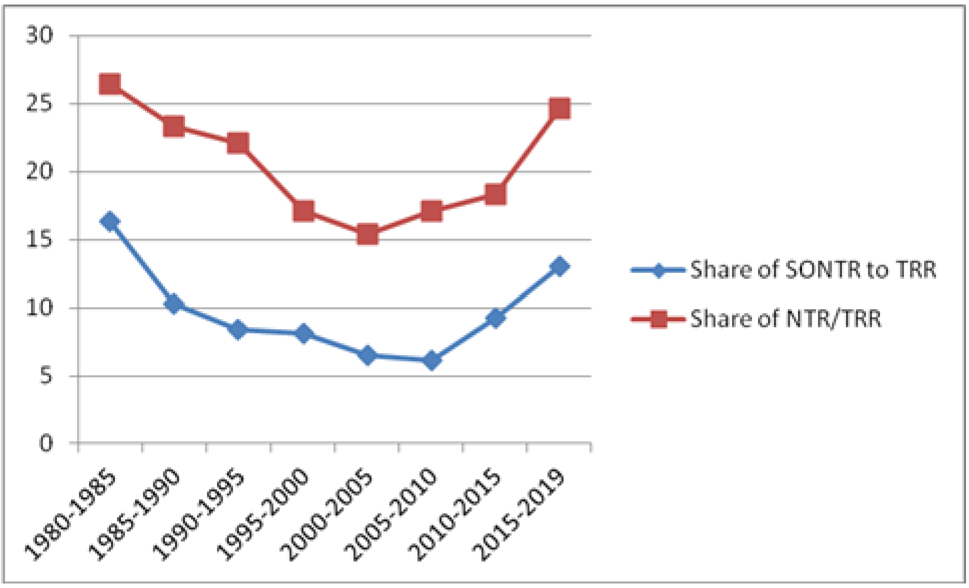
Voluntary requited non-tax revenue is earned out of user charges and fees for the goods and services which the government provides. Often, the goods would be public goods and pure merit goods over which government has a monopoly. The design for such charges is similar to public sector pricing theory. For increasing cost industries like public utilities marginal cost pricing can be adopted in provision of a single product and Ramsey- Boiteux pricing is the case when prices are set in such a way that the percentage mark-ups over marginal cost is proportional to the inverse price elasticity's of demand for the goods, thus minimizing the dead weight losses. However, the rationale for full cost recovery from non-tax revenue is strongest for pure private goods with market failure other than externalities. Greater reliance on user charges is found optimal for congestible public goods and those with negative external effects. However, theoretical foundations have little impact on the charging practices in developing countries. There is sharp contrast between economic theory of pricing and its practical application. Having given the concepts and definitions on the various components of Non-tax revenue sources, the following section devoted to analyse the structure and growth pattern of Non-tax revenue in Kerala during the last four decades.

Section II: Structure and growth pattern of Non-tax revenue in Kerala

This section tries to analyse the structure and pattern of total revenue especially Non-tax revenue in Kerala for the last four decades. Non-tax revenues are considered to be by products of government activity. Kerala has estimated to generate Rs 14,271 crore through non-tax sources in 2018-19. The estimated increase of 21.7 per cent in non-tax revenue will be driven by receipts from state lotteries. In 2018-19, state lotteries have been budgeted to contribute Rs 11,110 crore.

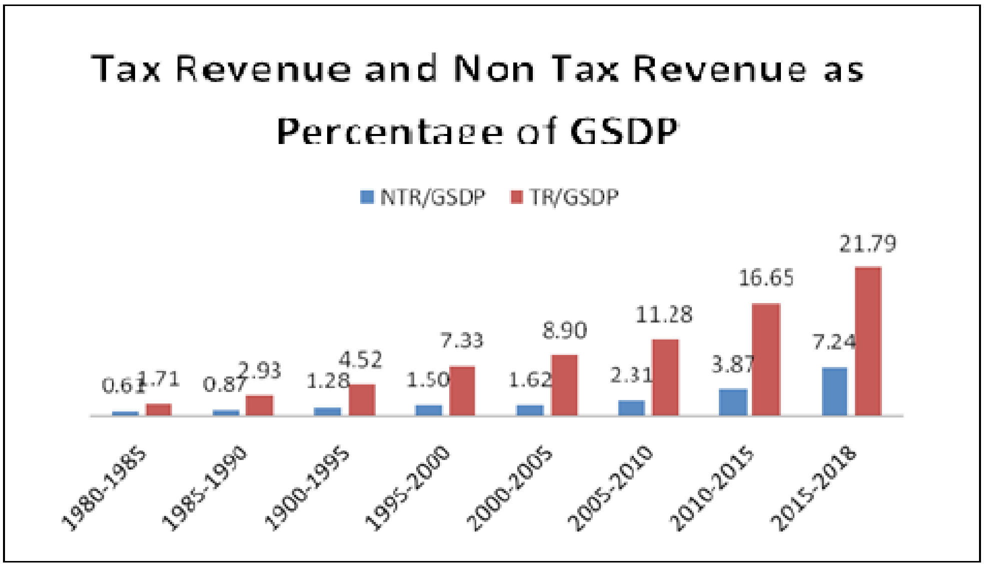
According to the Budget Estimate of 2017-18, Non-tax revenue accounts for 12.86 per cent of the revenue receipts of Kerala state (Appendix 1). This share was relatively high during 1980-81which has declined to the level of 6.8 per cent during 2010-11 which is much lower than all India level (9.32%) and the world level (See Figure 1).

Figure 1: Average share of Non-tax Revenue to Total Revenue Receipts in Kerala



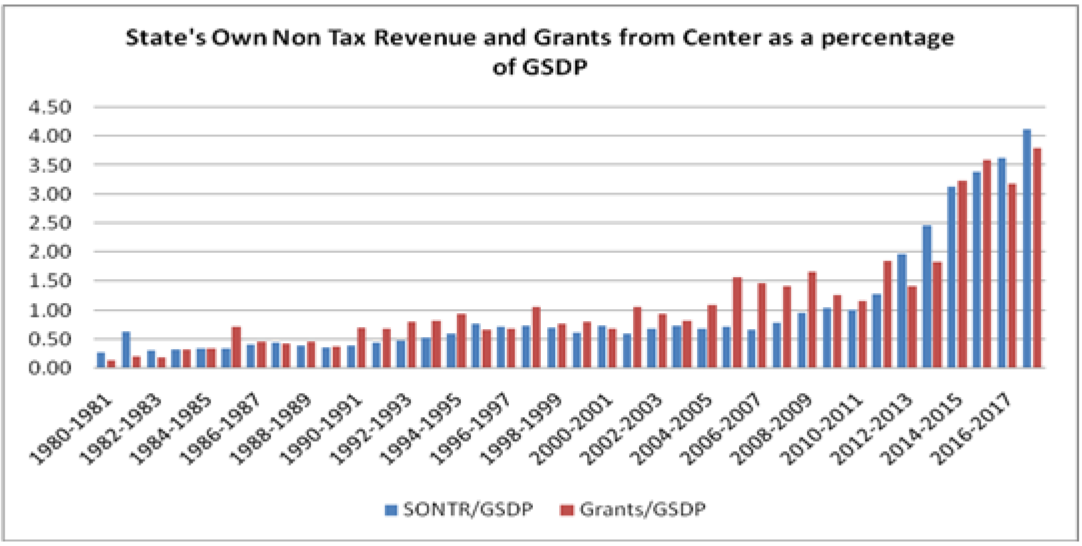
However a revival is visible since then and this could be due to the collection under lotteries (gross) which grew at CAGR of 31 percent during 2010-11 to 2018-19 as compared to 16 percent for the period 2005-06 to 2010-11. Instead of gross receipts, if net receipts from lotteries are considered, the CAGR of non-tax revenue falls to 19 percent for the period 2011-12 to 2016-17 as against 14 percent for the period 2005-06 to 2010-11 (KPERC, Fourth Committee, 2017).

Figure 2: Pattern of composition of revenue in terms of GSDP



From 1980 to 2018, the share of Tax revenue and NTR has been increasing (Figure 2) though the rate of tax revenue grew much faster as compared to non-tax revenue. As on 2011, the average non- tax collection of the states amounted to 1.23 per cent of GSDP while the same for Kerala was only 0.77 per cent, thus the position of Kerala has been the lowest except West Bengal. The per capita collection of non-tax revenue of Kerala has been only Rs. 829 against Rs. 879, being the average of all States. (Expenditure Committee Report, Second report, 2011). However, in State's own tax revenue, Kerala has been ahead of all States except Tamil Nadu and Haryana as Kerala receives less grant from the centre.

Figure 3: Trends in the composition of Non-tax Revenue in terms of GSDP



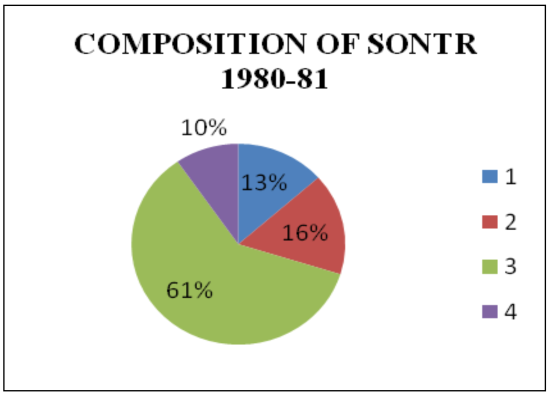
The tremendous improvement in the Non Tax Revenue is mainly due to the hike in the State Own Non Tax Revenue (SONTR). In 1980-81 the share of SONTR was higher than Centre Grants. It is because State was able to acquire more revenue from its own resources than depending on the Centre grants. After 1985 the grants from centre has a significant contribution to the GSDP of the state of Kerala. From 1980-81 to 2010-11 the centre share is higher than the state's Own Non Tax Revenue in GSDP. This was partly due to an increase in the share of tax devolution and also due to the revenue deficit grants received by Kerala during the award period of Fourth State Finance Commission. (4th KPERC, 2017). A reverse trend is observed during 2011-12 to 2017-18 as it reveals that the share of SONTR is higher than the grants received from the centre (Figure 3).

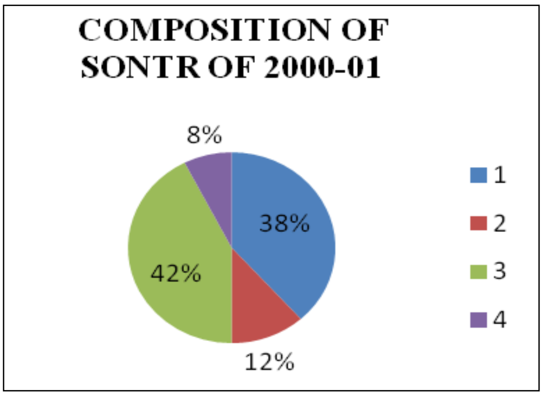
Section III: Sectoral composition of State Owned Non Tax Revenue

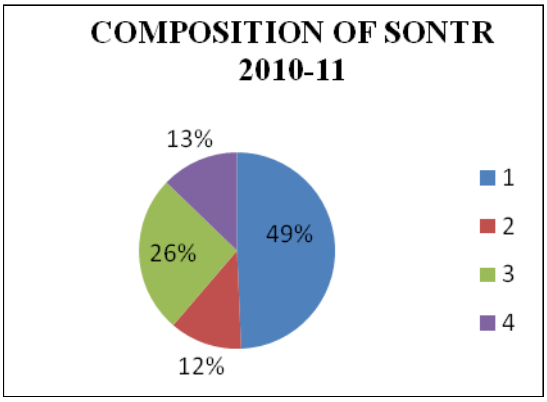
From the following chart, it is clear that economic services contributed to around half of SONTR in early 1980s. Over time this has declined, except for an increase in early 1990s, to an all-time low of around 9% in 2017-19 (See Appendix 2). On the other hand, the share of general services in SONTR increased in exactly the opposite manner. The share of social services also declined and this share has historically remained low during 2017 to 2019. Further, Figure 4 suggests that there has been a shift in composition pattern of non tax revenue from economic services in the eighties towards general services since 2010 as the dominant contributor.

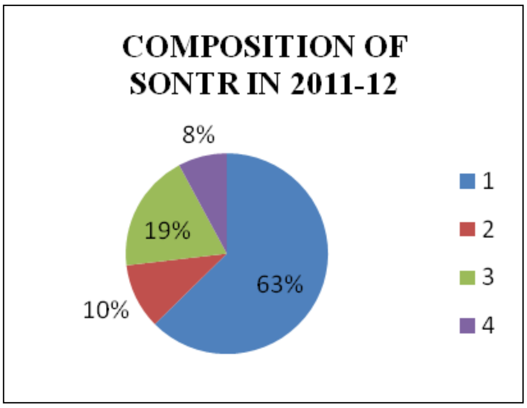
Figure 4: Composition of SONTR in Kerala over the years

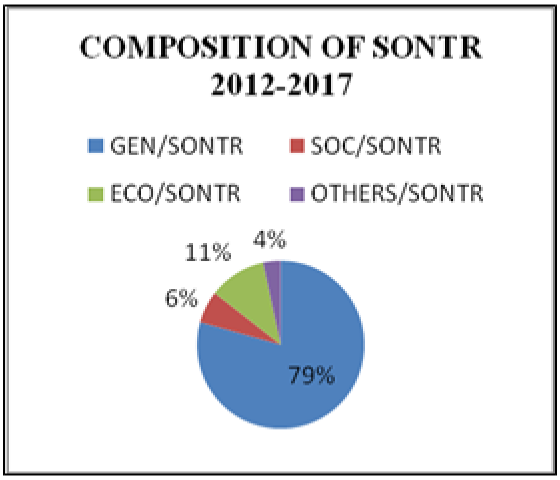
(1-General services, 2- social services, 3- economic services, 4-others)

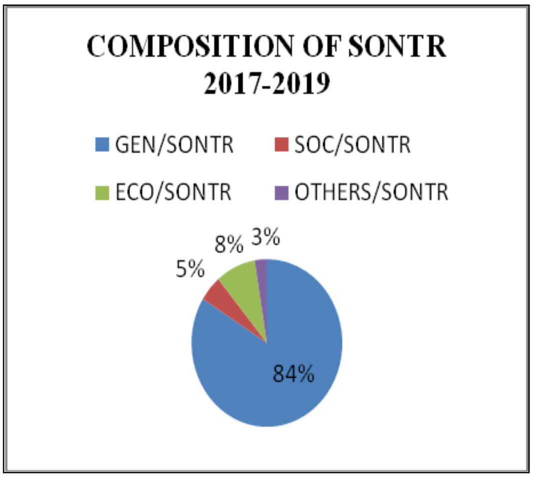












An important aspect of the various components of non tax revenue is the expenditure to revenue ratio. Further it is observed that, in the recent years, expenditure under Economic and general services are roughly 9 and 3 times the revenue collected respectively. This problem exacerbates for the social service category where the expenditure incurred is fifty times the revenue collected (Appendix 3).

Kerala has the highest number of state level public sector enterprises in India (GIFT, 2014). Despite this, the contribution of these enterprises in the form of profits and dividends is negligible (IIM-K, 2016). The share has slightly risen from 4.8% in the seventies to a little over 5% in 2018 (as a share of the total non-tax revenue). According to Sebastian (2019), the increase is mainly attributable to the very high dividends paid by the Kerala State Beverages Corporation (KSBC). While a lot of money in the form of subsidies and loans is pumped into the other state level public sector enterprises in Kerala. This is a superfluous spending especially when contrasted against the amount of money being pumped into these enterprises as loans and subsidies by the government. An effective tool in improving the profitability of these enterprises lies in planning a long term revival plan which requires critically analyzing the technological capabilities and production efficiency. This requires focus shifting from a mere rise in profits to transforming their production modes by making use of latest technologies, deepening linkages with the economy by utilizing Kerala’s available resources sustainably. According to the Kerala Economic Review Report, 2018, there has been a modest improvement in the performance of these enterprises. Specifically, the number and amount of profits by profit making enterprises have risen while that of the loss-making enterprises has declined thus narrowing the burden gap. Some of the policy recommendations are as follows:

1. **Public private partnership (PPP):** PPPs are effective tools available with the government for facilitating private sector to ease the budgetary pressures and ensure effective provisioning of public services. One of the widely application of PPP models in India has been in the infrastructure sector. In Kerala, between December 2005 and August, 2019, there have been approximately 10 PPP projects, including those under construction. Almost all these projects are in the road and airport sub-sectors. Cochin International Airport may be described as one of the pioneering and innovative examples of a PPP that became operational in 1999. When the government expressed its inability in funding an airport for Cochin, private residents, non- resident Indians, general public, government of Kerala and the airport service providers pooled in the funding through public deposits and later through equity participation. Currently, the government of Kerala has a little over one-third of the shares and the rest are widely distributed. Performance of Cochin International Airport has been remarkable with modestly high profits and dividends. It has been consistently paying dividends to its investors since 2003 and has recorded phenomenal growth in the civil aviation industry. As Varkkey and Raghuram (2002) put it*, “…The process of project and financial structuring, project management including land acquisition and resource mobilization, dealing with regulatory bodies and managing early operations in the context of CIAL offers a rich learning experience for governance in developing successful infrastructure projects.”*

   This experience suggests that a gradual movement towards PPP based models may be a viable approach to tackle the existing financial crunch in most public sector enterprises. However, a model of PPP requires careful scrutiny by explicitly considering the critical factors of success such as – type of PPPs (Build-own-transfer, Build-own-operate and its effectiveness according to the sector, age of the project, type of end users and so on), transparent and effective contractual agreements, suitable sectors where it can be used, timely and regular review.

2. **Improving corporate governance in PSE:** Corporate governance is one of the most effective tools to ensure transparent governance in enterprises that have a dispersed ownership. In the case of public sector undertakings, the gap between ownership and control widens since the residents elect the government which assigns/ appoints heads to manage these enterprises. Thus, the principle- agent problem requires careful addressable scrutiny. In 2009, the Department of Public Enterprises under the Ministry of Heavy Industries and Public Enterprises had put down a mandatory requirement for Central PSEs to submit a corporate governance report at the end of the financial year. The guidelines covered areas of composition of board of Directors, composition and function of Board Committees (Audit Committee, Remuneration Committee, details on subsidiary companies, disclosures). Further, it was mandatory for all CPSEs to submit their self-evaluation reports to the various ministries who would further compile the information and submit it to DPE. Although, it started with only 60% of the enterprises submitting their self-evaluation reports in 2010, there has been a modest rise in the recent few years. To ensure accountability and transparency in the monitoring of these enterprises, the government should also think of including a corporate governance disclosure report with the annual report that is published by these enterprises. Having an effective corporate governance mechanism also ensures re-organization of management, board of directors and proper auditing by the stipulated committee.

3. **Memorandum of understanding (MoU):** The MoU is a well-negotiated document between the government and the managers of the public sector enterprise specifying the responsibilities, objectives and obligations of the two parties. MoU system was introduced for CPSEs in the late eighties and now spans across eighty percent of these enterprises. It is aimed at providing greater autonomy to these enterprises, reducing political interference and providing the CPSEs to be at a level-playing field with their private counterparts. While there have been several modifications to the policy, since the first guidelines suggested by Sengupta Committee, the idea of MoU system is also to link the level of financial support from the government in the next year to the MoU

score of the previous year. A similar approach may be used by the government of Kerala where introducing MoUs at the SLPE level may restrict political interference, reduce inefficiencies and also make the enterprises financially accountable. The wide coverage of financial and non-financial parameters, will also equip the government to gauge performance of these enterprises in a nuanced manner.

4. **Listing on stock market:** Listing on stock market requires disinvesting the existing enterprises by miniscule amounts such that the control very well lies in the hands of the government. Stock market acts as a regulatory mechanism which ensures that the PSEs also have to comply with all the guidelines of SEBI and other regulatory authorities, similar to their private listed counterparts. Further, listing on the stock market leads to more frequent and careful scrutiny by investors and analysts thus leading to better functioning of the enterprises.

Instead of choosing one of the four policy tools discussed above, a more effective method for performance improvement would be a combination of these. Additionally, some ground level issues that need to be addressed. First of all, the long term loans from public sector banks fracture the relations between the two types of enterprises. Careful examination of the existing long term loans, arrears and payments need to be settled through an institutional mechanism. The PSEs should also focus on strengthening their network by synergizing relations with each other, using the widespread presence effectively, investing in R&D activities, outsourcing innovation activities, importing technology and setting up strategic ties with each other and other CPSEs.

Another important aspect is related to the usage of properties, machine and other resources stuck in enterprises which are sick or have been shut down. Leasing out of this land to private players at market rates or using it for construction of govt offices may be a better way of utilizing it. These broad recommendations may help in increasing the technological capabilities and financial viability- thus rendering better profits and dividends.

Section IV: Conclusion and policy suggestions

The total liability of Kerala accounted for 28.2 per cent of the GSDP. It was higher than that of most of the other states. Needless to say, such a high percentage of liability cannot be treated as a positive signal. An attempt has been made in this study to understand the structure and pattern of Non-Tax Revenue in Kerala. Our analysis observed that there is a shift in the contribution of non-tax revenue from economic services to general services during 1980 to 2018. General services emerged as a significant contributor to the non-tax revenue in recent period due to the introduction of the Karunya lottery and also banning of selling lotteries from other state. However, proper monitoring of lottery administration, prevention of fraud, multiple claims on prize money etc. can be encouraged for better revenue mobilization – of both gross and net revenues. Apart from this, land given to private players (such as tea estates/plantations in Munnar, Nelliyampathi decades ago need timely revision of rates and procuring back if required to ensure accountability and avoid any possibilities of encroachment (Sebastian 2019).

Our analysis further indicates that the expenditure is multifold times that of the revenue collected across all the three sectors such as Economic, General and Social services. For instance, the expenditure under social services is approximately fifty times the revenues collected. This is mainly due to the increased expenditure under three particulars such as “Education, Sports, Art and Culture” and health services. Given the pure-public goods feature of health services, we recommend caution in implementing hike in user-fee. Additionally, even if user charges related to education and health are not hiked, they need to be corrected for inflationary pressures by taking into account the inflation prevailing at the time of the last revision/introduction by ensuring better quality services. However, it is important to identify the population group which has the potential/ capacity to pay a slightly higher amount without being excluded from the service. An objective and observable parameter for that is the BPL card and SC/ST certificate. Hence, we strongly recommend excluding BPL card holders and marginalized sections from the price related recommendations of this study.

Under general services, almost all particulars seem to have a fairly low expenditure to revenue ratio with lotteries contributing significantly to it. However, “Contributions and Recoveries towards pensions and other retirement benefits” seem to have an additional burden with a very high ratio. Since each of these particulars are related to social benefits, the state can generate higher revenues from other particulars such as- Non- ferrous mining and metallurgical industries, tourism, other industries under economic services, housing, entertainment, information and publicity etc. under social services. Further, stringent penalties for illegal quarrying such as hefty fines need to be in place. An important avenue that needs focus is reduction of fiscal burden due to non performing state owned enterprises using a mix of policy tools recommended in the previous section. Regular maintenance of data records with the help of ICT by respective Departments related to non tax revenue will help better governance and research. The study proposes conducting detailed surveys in order to examine the existing situation in various departments and thus exploring the possibility of eliminating inefficiencies and suggesting customized solution for mobilizing resources more effectively.

Appendix 1: Non – tax and State own tax revenue in the Total Revenue Receipts (TRR) (%)

Years	Share of SONTR to TRR	Share of SONTR to NTR	Share of GRANTS to NTR	Share of NTR to TRR
1980-1985	16.37	60.68	39.32	26.43
1985-1990	10.24	44.99	55.01	23.31
1990-1995	8.41	38.08	61.92	22.13
1995-2000	8.08	47.42	52.58	17.04
2000-2005	6.5	42.98	57.02	15.37
2005-2010	6.09	38.27	64.01	17.06
2010-2015	9.29	50.54	49.46	18.31
2015-2019	13.05	53.16	46.84	24.60
Source: Computed based on data from Study of State Finances, RBI, Various Issues.				

Appendix 2: Shares of general, social and economic services in SONTR of Kerala (%)

Years	GEN/SONTR	SOC/SONTR	ECO/SONTR	OTHERS/SONTR
1980-1985	24.70	16.78	47.92	10.60
1985-1990	26.21	16.65	39.83	17.31
1990-1995	32.32	12.95	44.44	10.30
1995-2000	32.65	11.27	43.06	13.02
2000-2005	38.46	14.70	39.67	7.18
2005-2012	49.77	12.16	29.37	8.70
2012-2017	79.33	6.20	11.08	3.39
2017-2019	83.60	5	8.58	2.62

Appendix 3: Ratio of expenditure to revenue across sectors

Year	General Services	Social services	Economic services
2014-15	3.18	48.88	8.87
2015-16	3.18	56.04	7.66
2016-17	3.16	55.20	8.72
2017-18	2.77	64.82	10.33
2018-19	3.34	48.46	9.35
Source: Computed based on inputs from Finance Department, 2020			

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