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Trends in Revenue Expenditure on Rural Development: A Case Study of Maharashtra

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Abstract:- *The study examines the trends in revenue expenditure on rural development in Maharashtra over the period 2014-15 to 2023-24. It analyses the growth patterns of revenue receipts and revenue expenditure, the composition and expansion of rural development expenditure, and the relationship between overall revenue expenditure and rural development spending. Using secondary data from state budget documents, financial accounts, and economic surveys, the study applies descriptive statistical techniques, including trend analysis and percentage growth analysis. The findings reveal significant volatility in Maharashtra's fiscal position, marked by recurring revenue deficits in recent years. Rural development expenditure has grown substantially, particularly in the post-pandemic period, with a noticeable shift from employment-oriented schemes toward infrastructure-led investments. The study concludes that while rural development has emerged as a key policy priority, sustaining fiscal balance requires improved revenue mobilisation, expenditure rationalisation, and efficient targeting of development spending.*

Keywords: Revenue Expenditure, Rural Development, Revenue Receipts

Introduction

Public expenditure plays a crucial role in promoting economic development, particularly in a developing economy like India, where state governments shoulder major responsibilities for social and rural development. Among various components of public expenditure, rural development expenditure holds special significance, as it directly affects agricultural productivity, employment generation, poverty reduction, and the creation of rural infrastructure.

Maharashtra, one of India's largest and most economically significant states, has witnessed substantial changes in its fiscal structure over the last decade. While the state has experienced periods of strong revenue growth, rising expenditure pressures, especially after the COVID-19 pandemic, have led to persistent revenue deficits. Within this fiscal framework, rural development expenditure has gained prominence as a policy instrument to address rural distress, migration, and regional imbalances.

The present study, titled "Trends in Revenue Expenditure on Rural Development: A Case Study of the Maharashtra State Government", attempts to analyse how rural development spending has evolved over time and how it relates to overall revenue expenditure. By examining trends, composition, and growth patterns, the study seeks to assess the sustainability and developmental significance of rural expenditure in Maharashtra.

Objectives of the Study

1. To analyse the trend in revenue receipts and revenue expenditure in Maharashtra
2. To study the growth and composition of rural development expenditure
3. To analyse the relationship between total revenue expenditure and rural development expenditure
4. To conclude fiscal sustainability and development significance

Review of Literature:- Several studies have examined the fiscal performance and developmental expenditure of Indian states.

Bansile (2025) analyses Maharashtra's agricultural and rural development, highlighting challenges such as water scarcity, agrarian distress, and infrastructure gaps. The study underscores the importance of government interventions, modern technology, agro-diversification, and public-private partnerships for sustainable rural growth. Varghese (2025) analyses social sector expenditure trends in Maharashtra and notes a steady rise in allocations for education, health, and welfare. The study highlights persistent regional disparities and stresses the need for more efficient and targeted utilisation of funds. Patil and Deshmukh (2022) analysed rural development expenditure in Maharashtra and found a strong positive impact on agricultural productivity and rural employment. Their study highlights the role of infrastructure and employment schemes in reducing rural poverty. They argue that sustained public investment is essential for long-term rural transformation. Kale, Joshi, and Bhise (2023) examined the relationship between revenue expenditure and development efficiency across Indian states. They concluded that social and rural sector spending promotes inclusive growth when supported by fiscal discipline. The study emphasises the need for balanced expenditure management. Rao and Singh (2020) studied public finance trends in Indian states and observed a steady rise in revenue expenditure. They noted that increasing fiscal deficits pose challenges to sustainable development financing. Their work stresses the importance of revenue augmentation and fiscal reforms. Bhide (2021) analysed trends in social sector expenditure in India and

highlighted inefficiencies in expenditure targeting. The study found that rising welfare spending has not always translated into proportional development outcomes. Improved monitoring and outcome-based budgeting were recommended. Ahluwalia (2019) examined fiscal challenges faced by Indian states in sustaining development expenditure. The study identified revenue constraints and rising committed expenditures as major concerns. It called for structural fiscal reforms at the state level. Munde (2019) studied recent trends in Maharashtra’s annual budgets, focusing on revenue, capital, development, and non-development expenditure. The study observed rising revenue expenditure and fiscal imbalances, highlighting the need for higher capital spending and stricter fiscal discipline to support sustainable development. Kamble and Bhosale (2016) analysed trends in public expenditure of the Government of Maharashtra during the post-reform period and found a persistent rise, dominated by revenue expenditure. They observed that growing non-developmental spending and debt servicing constrained capital and developmental expenditure. The study stresses the need to rebalance expenditure towards capital investment for sustainable long-term development. Reserve Bank of India (2022) analysed state finances and observed a sharp increase in expenditure after the pandemic. The report noted rising fiscal stress but acknowledged the positive role of development spending in economic recovery. It stressed the need for fiscal sustainability. Although several studies have examined state finances and rural development expenditure in India, empirical analysis at the individual state level, particularly in the case of Maharashtra, has remained limited. Most existing research focuses on overall social sector spending or specific rural schemes, but does not analyse the long-term trends in revenue expenditure on rural development. The relationship between total revenue expenditure and rural development expenditure has not been adequately explored using recent data. This study addresses these shortcomings by presenting a comprehensive analysis of Maharashtra's fiscal performance over a decade, with a particular focus on rural development expenditure.

MethodologyThe present study examines trends in revenue expenditure on rural development in the Government of Maharashtra. It follows an exploratory and analytical case study approach, focusing on key components of state finances such as revenue receipts, total revenue expenditure, and rural development expenditure. The study aims to analyse fiscal trends, expenditure composition, and the relationship between total revenue expenditure and rural development expenditure during the selected period.

i) Data Collection:The study is based entirely on secondary data obtained from official financial and budgetary records of the Government of Maharashtra and the Government of India. The required data were collected from budget documents, finance accounts, economic surveys, and other published government reports. The analysis covers a period of ten years, from 2014-15 to 2023-24.

ii) Statistical Tools:To analyse the data, appropriate statistical techniques have been employed, including Trend Analysis, Simple Growth Rate (SGR), Percentage Change Analysis, and Mean. The data were classified and tabulated in line with the objectives and hypotheses of the study. Statistical analysis was carried out using MS Excel, and the results are presented through tables and graphical representations to facilitate clear interpretation. All monetary values are expressed in crore rupees, with emphasis on identifying fiscal trends, expenditure patterns, and implications for rural development.

Revenue Receipts and Revenue Expenditure in Maharashtra

To assess the state's financial performance during the study period, it is necessary to examine the trends and growth patterns of revenue receipts and revenue expenditure in Maharashtra. This provides a basis for analysing fiscal sustainability and expenditure priorities.

Table 1: Revenue Receipts and Revenue Expenditure in Maharashtra

(Rs. Crore)

Year	Revenue Receipts	Change %	Revenue Expenditure	Change %	Balance
2014–15	1,65,415	-	1,77,553	-	-12,138
2015–16	1,85,036	11.87	1,38,052	-22.24	46,984
2016–17	2,04,693	10.62	2,13,229	54.45	-8,536
2017–18	2,43,654	19.03	2,41,571	13.26	2,083
2018–19	2,78,996	14.51	2,67,022	10.53	11,975
2019–20	2,83,190	1.50	3,00,305	12.46	-17,116
2020–21	2,69,468	-4.85	3,10,610	3.43	-41,142
2021–22	3,33,312	23.69	3,49,686	12.56	-16,374
2022–23	4,05,678	21.70	4,07,614	16.53	-1,936
2023–24	4,49,523	10.80	5,47,450	34.09	-97,927

Source: Directorate of Economics and Statistics, Planning Department, Government of Maharashtra

Fig. 1 Revenue Receipts and Revenue Expenditure in Maharashtra (Rs. crore)

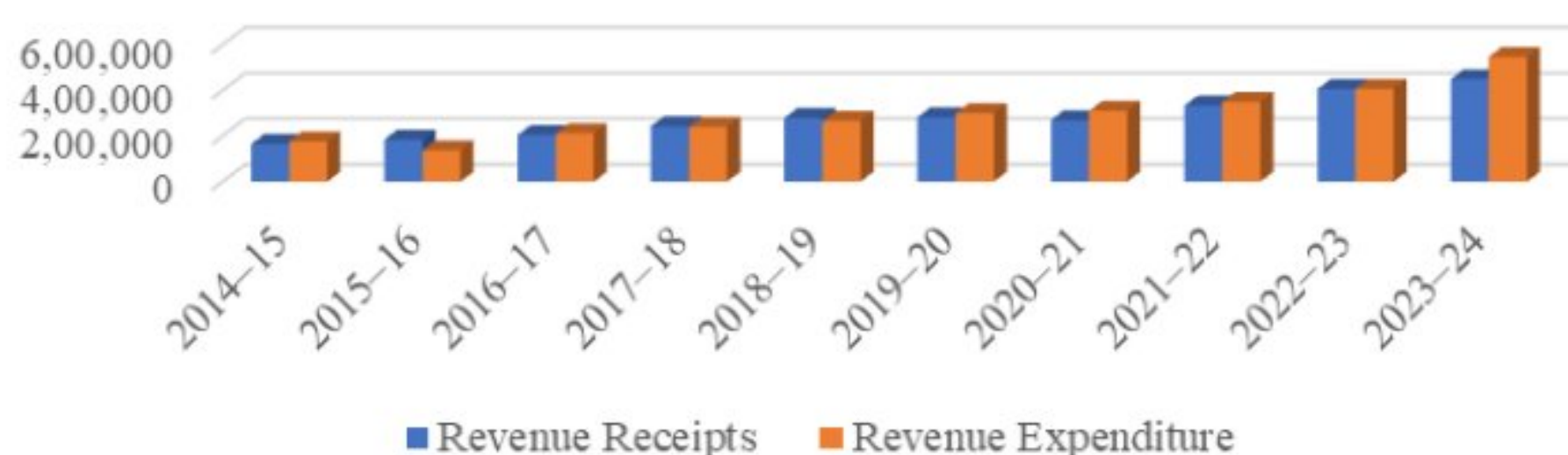


Table 1 highlights the year-wise movement of Maharashtra’s revenue receipts, revenue expenditure, and revenue balance from 2014-15 to 2023-24. The trends point to considerable volatility in the state’s fiscal position. In 2014-15, revenue receipts reached Rs.1,65,415 crore, recording a growth of 10.40 per cent over the previous year. However, revenue expenditure increased more sharply at 14.62 per cent, resulting in a revenue deficit of Rs.12,138 crore. This indicated early signs of fiscal pressure arising from rising spending commitments. A notable improvement was observed in 2015-16. While revenue receipts grew by 11.87 per cent, revenue expenditure declined significantly by 22.24 per cent. This led to a substantial revenue surplus of Rs.46,984 crore, reflecting effective fiscal consolidation and tighter control over expenditure. The fiscal position weakened again in 2016-17, as revenue expenditure surged by 54.45 per cent, far exceeding the 10.62 per cent growth in receipts. Consequently, the state recorded a revenue deficit of Rs.8,536 crore, possibly due to increased spending on social welfare, infrastructure, and development programmes. Between 2017-18 and 2018-19, Maharashtra experienced relative fiscal stability. Revenue receipts rose strongly, while expenditure growth remained manageable, resulting in modest revenue surpluses. This period reflects improved revenue mobilisation combined with a balanced expenditure approach. From 2019-20 onwards, fiscal stress intensified. The state recorded consecutive revenue deficits, which widened sharply during 2020-21 due to the COVID-19 pandemic. Revenue receipts declined as economic activity slowed, while expenditure increased to support healthcare and relief measures. Although revenue receipts recovered in the post-pandemic years, rising expenditure continued to constrain fiscal improvement. The situation worsened further in 2023-24, when a sharp rise in expenditure led to a record revenue deficit of Rs.97,927 crore. Overall, the analysis suggests that sustained expenditure growth remains a key challenge to Maharashtra’s long-term fiscal sustainability.

Composition of Rural Development Expenditure of Maharashtra Rural development appears to involve many components. The government also seems to be spending on various aspects. The expenditure incurred by the Maharashtra government on rural development is shown under the heads of Special Programmes, Rural Employment, Land Reforms, and Other Rural Development. The figures will be clear from the following table. Table 2 presents the composition and changing pattern of rural development expenditure in Maharashtra from 2014-15 to 2022-23, classified under Special Programmes, Rural Employment, Land Reforms, and Other Rural Development. The trends reflect shifting policy priorities and a growing approach to rural development in the state. In the early years, from 2014-15 to 2016-17, total rural development expenditure remained relatively moderate, ranging between Rs.6,172 crore and Rs.7,018 crore.

Table 2: Composition of Rural Development Expenditure of Maharashtra (Rs. Crore)

Year	Special Programmes	Share %	Rural Employment	Share %	Land Reforms	Share %	Other Rural Development	Share %	Total
2014-15	24.7	0.40	2,678.13	43.39	0	0.00	3,468.96	56.19	6,171.79
2015-16	502.47	8.96	2,974.97	53.03	0	0.00	2,131.99	38.01	5,609.43
2016-17	503.07	7.17	3,040.36	43.32	0	0.00	3,475.06	49.51	7,018.49
2017-18	584.42	8.87	2,158.29	32.77	3,846	58.38	0	0.00	6,588.72
2018-19	838.29	11.98	1,307.37	18.69	0	0.00	4,851.45	69.34	6,997.11
2019-20	813.16	9.87	1,325.18	16.08	0	0.00	6,101.62	74.05	8,239.96
2020-21	898.73	9.13	3,010.63	30.58	0	0.00	5,937.85	60.30	9,847.21
2021-22	496.38	5.45	2,537.26	27.87	0	0.00	6,068.93	66.67	9,102.57
2022-23	888.5	6.19	5,175.42	36.06	0	0.00	8,288.12	57.75	14,352.04

Source: Directorate of Economics and Statistics, Planning Department, Government of Maharashtra During this period, spending was largely concentrated on Rural Employment and Other Rural Development, together accounting for more than 90 per cent of total outlays. In 2014–15, Rural Employment formed 43.39 per cent of expenditure, while Other Rural Development accounted for 56.19 per cent, indicating a strong emphasis on employment generation and basic rural infrastructure through schemes such as MGNREGS and related development programmes. In 2015-16, a noticeable shift occurred with a sharp increase in spending on Special Programmes, which rose from 0.40 per cent to 8.96 per cent of total expenditure. At the same time, the share of Rural Employment increased marginally to 53.03 per cent. This change suggests a diversification of expenditure priorities, reflecting the introduction of targeted initiatives aimed at improving rural livelihoods and addressing poverty. By 2016-17, total rural development expenditure rose to Rs.7,018 crore, with Other Rural Development becoming the largest spending category at 49.51 per cent, followed closely by Rural Employment at 43.32 per cent. This distribution points to a more balanced strategy that combined infrastructure development with employment-based welfare measures. A significant structural change was observed in 2017–18, when Land Reforms received a substantial allocation of Rs.3,846 crore, accounting for 58.38 per cent of total rural development expenditure. This was the only year in which land reforms received funding, which was likely linked to land settlement initiatives, digitization of land records, or compensation related to land acquisition. As a result, allocations to other categories, particularly Other Rural Development, declined sharply, indicating a temporary reallocation of resources towards land-related interventions. From 2018–19 onwards, Maharashtra’s rural development expenditure increasingly focused on infrastructure creation. Other Rural Development consistently dominated spending, accounting for 60 to 74 per cent of total expenditure, while the share of Rural Employment declined to around 18–36 per cent. This shift suggests a gradual move away from wage-based employment schemes toward capital-intensive investments such as irrigation projects, rural housing, and connectivity.

In the post-pandemic period, rural development expenditure expanded significantly, rising from Rs.9,102 crore in 2021-22 to Rs.14,352 crore in 2022-23 an increase of nearly 58 per cent. This sharp rise underscores the state government’s commitment to enhancing rural infrastructure and improving livelihoods, thereby addressing the economic and social challenges posed by the COVID-19 pandemic.

Year-wise Total Revenue Expenditure, and Rural Development Expenditure in Maharashtra

Table 3: Year-wise Total Revenue Expenditure and Rural Development Expenditure in Maharashtra (Rs. Crore)

Year	Revenue Expenditure	Change in Expenditure (%)	R. D. Expenditure	Change in R.D. Expenditure (%)	R. D. Expenditure as of Revenue Expenditure
2014–15	1,77,553	-	6,172	-	-
2015–16	1,38,052	-22.24	5,609	-9.11	4.06
2016–17	2,13,229	54.45	7,018	25.13	3.29
2017–18	2,41,571	13.26	6,589	-6.12	2.73
2018–19	2,67,022	10.53	6,997	6.20	2.62
2019–20	3,00,305	12.46	8,240	17.76	2.74
2020–21	3,10,610	3.43	9,847	19.51	3.17
2021–22	3,49,686	12.56	9,103	-7.56	2.60
2022–23	4,07,614	16.53	14,352	57.65	3.52
2023–24	5,47,450	34.09	17,667	23.09	3.23

Source: Directorate of Economics and Statistics, Planning Department, Government of Maharashtra

Table 3 shows the trends in total revenue expenditure and rural development expenditure in Maharashtra from 2014-15 to 2023-24. Over the period, expenditure levels display both fluctuations and a clear upward trend. In 2014-15, the total revenue expenditure was Rs.1,77,553 crore. In the same year, the spending on rural development was Rs.6,172 crore. This was followed by a contraction in 2015-16, when total revenue expenditure declined by 22.24 per cent, and rural development spending fell by 9.11 per cent. Such a reduction indicates the adoption of fiscal consolidation measures. In 2016-17, fiscal expansion continued, with revenue expenditure rising sharply by 54.45 per cent. Rural development expenditure also increased by 25.13 per cent, reaching Rs. 7,018

crores. This phase reflects balanced fiscal growth, where rural investment expanded together with the overall expenditure framework. During 2017-18 and 2018-19, both total revenue and rural development expenditures recorded steady but moderate growth. Revenue expenditure increased annually by around 10-13 per cent, while rural development spending showed incremental rises, pointing to a period of relative fiscal stability and consistent support for rural sectors.

In the year 2019-20, revenue expenditure grew by 12.46 per cent, accompanied by a stronger increase of 17.76 per cent in rural development spending. This parallel growth suggests an effort by the state government to stimulate rural demand and employment ahead of the economic slowdown that followed. The onset of the COVID-19 pandemic in 2020-21 altered spending priorities. Although overall revenue expenditure growth slowed to 3.43 per cent, rural development expenditure increased significantly by 19.51 per cent, reaching Rs.9,847 crore. This indicates a strategic shift toward rural-focused spending to cushion the socioeconomic impact of the pandemic through employment generation and welfare support. The post-pandemic period from 2021-22 to 2023-24 is marked by strong fiscal expansion. Revenue expenditure grew by 12.56 per cent, 16.53 per cent, and 34.09 per cent across these years. Rural development expenditure also rose sharply, increasing by 57.65 per cent in 2022-23 and a further 23.09 per cent in 2023-24, reaching a decade-high of Rs.17,667 crore. These trends. In the post-pandemic period, there appears to be an emphasis on rural reconstruction, infrastructure development, and poverty alleviation. Rural Development Expenditure accounts for 2.6 to 4.1 per cent of total Revenue Expenditure during the study period.

Overall, the data indicate that while both total revenue expenditure and rural development expenditure have grown substantially over the period, rural development spending has been more volatile yet increasingly robust in recent years.

Findings

1. Maharashtra's revenue receipts and revenue expenditure shown significant year-wise fluctuations during the study period.
2. Revenue expenditure consistently overtakes revenue receipts in several years, resulting in repeated revenue deficits, especially after 2019-20.
3. The state achieved revenue surpluses only during 2015-16, 2017-18, and 2018-19, indicating short-lived fiscal stability.
4. Rural development expenditure increased substantially over the decade, confirming its growing importance in state finances.
5. Rural development expenditure showed higher volatility compared to total revenue expenditure.
6. The share of rural development expenditure in total revenue expenditure increased, especially in the post-pandemic period.
7. In the initial years, rural development spending was largely employment-oriented, dominated by Rural Employment schemes.
8. The one-time spike in Land Reforms expenditure in 2017-18 indicates focused intervention rather than sustained allocation.
9. Rural development expenditure increased sharply during the pandemic year, highlighting its role as a counter-cyclical policy tool.
10. Total revenue expenditure and rural development expenditure generally moved in tandem, indicating policy alignment.
11. Despite fiscal stress, Maharashtra continued to prioritise rural development, underscoring its developmental significance.

Suggestions

1. Rural development expenditure should be aligned with outcome-based budgeting to enhance efficiency.
2. Greater emphasis should be placed on capital-intensive rural infrastructure, which yields long-term economic benefits.
3. Periodic impact evaluations should support allocations to rural development.
4. The government should ensure balanced regional distribution of rural development funds.
5. Continuous monitoring and digitisation updates should follow land reform initiatives.
6. Fiscal planning should incorporate contingency provisions to handle future economic shocks.
7. A sustainable balance between fiscal discipline and developmental spending is essential for inclusive rural growth.

Conclusion

This study examined the trends in revenue expenditure on rural development in Maharashtra during the period 2014-15 to 2023-24, with a focus on fiscal performance, expenditure composition, and the relationship

between total revenue expenditure and rural development spending. The analysis reveals that Maharashtra's fiscal position has been characterised by significant fluctuations, with recurring revenue deficits emerging in the latter half of the study period, particularly after the COVID-19 pandemic. Rising revenue expenditure, despite periods of strong revenue growth, has posed challenges to fiscal sustainability.

The findings indicate that rural development expenditure has increased substantially over time and has remained closely aligned with overall revenue expenditure, underscoring its importance in the state's fiscal priorities. A notable shift in expenditure composition is observed, with increasing emphasis on infrastructure-oriented rural development rather than employment-centric schemes. The surge in rural development spending during and after the pandemic highlights its role as a key policy instrument for economic recovery, livelihood support, and rural resilience.

Overall, the study concludes that while Maharashtra has demonstrated a strong commitment to rural development, sustaining this momentum requires improved revenue mobilisation, efficient expenditure management, and outcome-oriented planning. Balancing fiscal discipline with developmental objectives will be essential to ensure long-term fiscal sustainability and inclusive rural growth in the state.

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