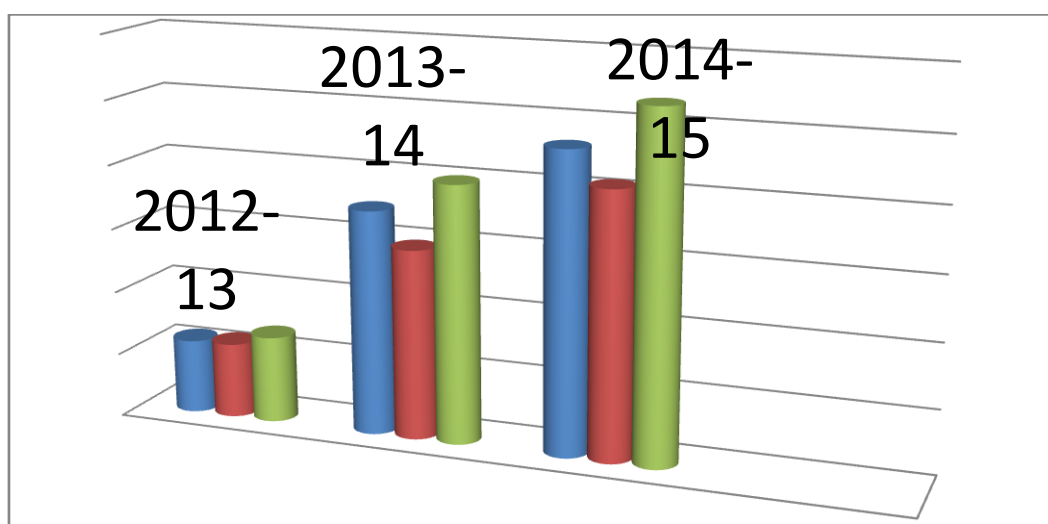




**GOVERNMENT OF GOA**

# **BUDGET IN BRIEF**

## **2014 – 15**



**DIRECTORATE OF PLANNING, STATISTICS AND EVALUATION**

**Pt. Deendayal Upadhyaya Bhavan,  
Porvorim, Bardez-GOA**

# **P R E F A C E**

This brochure seeks to present the salient features of the Budget of the State Government for 2014-15 and facilitates comparison of key parameters with those of the earlier two years by means of Statements and Graphs.

It is hoped that the publication, as an analytical document, will be useful to the planners, administrators, economists, researchers, industrialists, business economy and the general public who may be interested in the public finances and development of the State.

Constructive suggestions to improve the content of the publication would be welcome.

**Anand Sherkhane**  
Director

Porvorim,  
November, 2014

<b>Chapter No</b>	<b>C O N T E N T S</b>	<b>Page No.</b>
	Introduction	i - ii
1	Overall Budgetary Position	1 - 3
2	Revenue Account	4 - 6
3	Source-wise Tax Receipts on Revenue Account	7 - 8
4	Source-wise Non-Tax Receipts on Revenue Account	9 - 10
5	Expenditure of Revenue Account by Broad Groups (Development and Non-Development)	11
6	Development Expenditure (Revenue Account)	12 - 14
7	Non-Development Expenditure (Revenue Account)	15 - 16
8	Capital Account	17 - 18
9	Expenditure of Capital Account	19 - 20
10	Per Capita Receipts on Revenue and Capital Account	21 - 22
11	Per Capita Development and Non-Development Expenditure	23
12	Percentage of Tax Collection to Tax Receipts	24
13	Trend in Receipts (Revenue and Capital Account )	25
14	Twelfth Five Year Plan of Goa.	26

## INTRODUCTION

1. In accordance with the provision under Article 202(i) of the Constitution of India, a statement of the estimated receipts and expenditure of the State for each financial year has to be laid before the State Legislature. This “Annual Financial Statement” is more commonly known as the “Budget”. It contains the actual receipts and expenditure of the Government for the preceding year, revised estimate for the current year and the budget estimates for the ensuing year.

The Accounts of the Government of Goa are kept in the following three parts namely.

- I. Consolidated Fund of the State.
- II. Contingency Fund of the State.
- III. Public Account of the State.

**Consolidated Fund:** The scope of consolidated fund has been defined in Article 266(1) of the Constitution. There are three main constituents of the consolidated fund namely

- A. Revenue
- B. Capital and
- C. Debt (comprising Public Debt, Loans and Advances and Interstate settlement).

1.01 The expenditure out of the Consolidated Fund are of two types, one is ‘Charged’ and the other is “Voted”. Those expenditure of the State Government which are so essential in nature that they are not required to be put on vote in the Assembly are called ‘Charged’ expenditure, whereas the expenditure which are open to debate and subjected to vote in the Assembly are called ‘Voted’ expenditure. The following expenditure are charged on the Consolidated Fund of the State.

- a) Emoluments and allowances of the Governor and other expenditure relating to his office
- b) The salaries and allowances of Speaker and the Deputy Speaker of the Legislative Assembly.
- c) Debt charges for which the State is liable including interest, sinking fund charges and redemption charges and other expenditure relating to the raising of loans and the servicing and redemption of debt.
- d) Expenditure in respect of salaries and allowances of Judges of the High Court.
- e) Any sum required to satisfy any judgment, decree or award of any Court or Arbitral Tribunal.
- f) Any other expenditure declared by the Constitution or by the Legislature of the State by law to be charged.

1.02 The Revenue Account is the Account of the current income and expenditure of the State. The income is derived mainly from the taxes including the share of Union taxes obtained through the awards of Finance Commission, duties, fees for services rendered, fines and penalties, interest receipts, grants-in-aid and many other receipts classified as revenue of the State. It also deals with all expenditure for collection of

taxes and other receipts, interest payment and servicing of public debt, expenditure incurred on social and developmental services and other expenditure classified as revenue expenditure of the State. Finally, it presents the picture of the revenue surplus or deficit for the year. The second division, the Capital Account deals with expenditure usually met from sources other than current revenue e.g. borrowing, advances and receiving of loans and advances with the object either of creating concrete assets of material character or of reducing recurring liabilities. This is also called the Capital Outlay outside the Revenue Account. This includes Capital investments on improvement of Public Health, Improvement of Agriculture and Research, Industrial Development, Navigation, Embankment and Drainage Work, Electricity Schemes, Public Works, Transport and Communication etc. The third division is the Account of Debt (Loan, Treasury bills, Ways and Means Advances) incurred and discharged and of loans and advances made by the State Government of Local Funds Private parties and others and recoveries from them.

1.03 Part II of the State Budget is the Contingency Fund of the State which is required to be maintained under Article 267(2) of the Constitution of India to meet the unforeseen and emergent expenditure pending authorization of the Legislature.

1.04 Part III of the Budget is the Public Account of the state which comprises (a) Unfunded Debt, (b) Deposits & Advances and (c) Remittances. Money received by or on behalf of the State Government which cannot be credited to the Consolidated Fund are credited to this Account. For payment out of the Public Account, no demand is required to be presented to the legislature. In the matter of transactions in respect of first two divisions, Government acts as the Banker. The first two divisions comprise receipts and payments other than those falling under debt heads pertaining to Part-I in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid together with repayments of the former and recoveries of the latter. Unfunded debt of State Provident Fund comes under the first division.

1.05 Few Reserve Funds have been created for special purposes and deposits are made in those funds by appropriation from Revenue Account. These funds are Depreciation Reserve Funds of Government Commercial Undertakings, Sinking Funds for amortization of loan, Relief Fund, Local Funds and few other transactions such as departmental and permanent advances, Suspense Accounts etc. The third division includes merely adjusting heads under which appear remittance of cash between treasuries, transfer between different accounting heads and remittances between the State Government and Reserve Bank of India, State Government etc. Credits and debits taken to the adjusting heads in the division are eventually cleared by adjustment under final heads.

1.06 The combined effect of the transaction in the Consolidated Fund, the Contingency Fund and the Public Account presents the overall Budgetary position with the surplus or deficit thereof. The opening cash balance of the Government Account added or subtracted by the surplus or deficit in the overall transactions of the year produces the closing cash balance of the year. These are the broad outlines of the State budget from year to year.

## 1. OVERALL BUDGETARY POSITION

1.1 The overall budget for the year 2014-15, envisages total receipts at Rs. 28902.02 crore both on revenue and capital account as against the total expenditure estimated at Rs. 29130.07 crore, showing overall deficit of Rs. 228.06 crore. On the revenue account, the receipts are estimated at Rs.8090.09 crore and expenditure at Rs. 8099.47 crore, leaving a deficit of Rs. 9.38 crore. On capital account, the receipts are estimated at Rs. 20811.93 crore and expenditure at Rs. 21030.61 crore, thereby showing a deficit of Rs. 218.68 crore. Expenditure on Capital Account includes expenditure on Public account.

1.2 When compared with the revised estimate for 2013-14, the budget estimate of total receipts and expenditure on revenue and capital account for 2014-15, show an increase of 8.09 and 5.84 percent respectively. Grants-in-aid and contributions from the Central Government is 42.68 percent i.e. from Rs. 432.42 crore in the revised estimate in 2013-14 to Rs. 616.99 crore in the budget estimate 2014-15.

1.3 The overall budgetary position under revenue and expenditure for the years 2012-13 (Actual) to 2014-15 (Budget Estimates) are depicted in Chart – I & II.

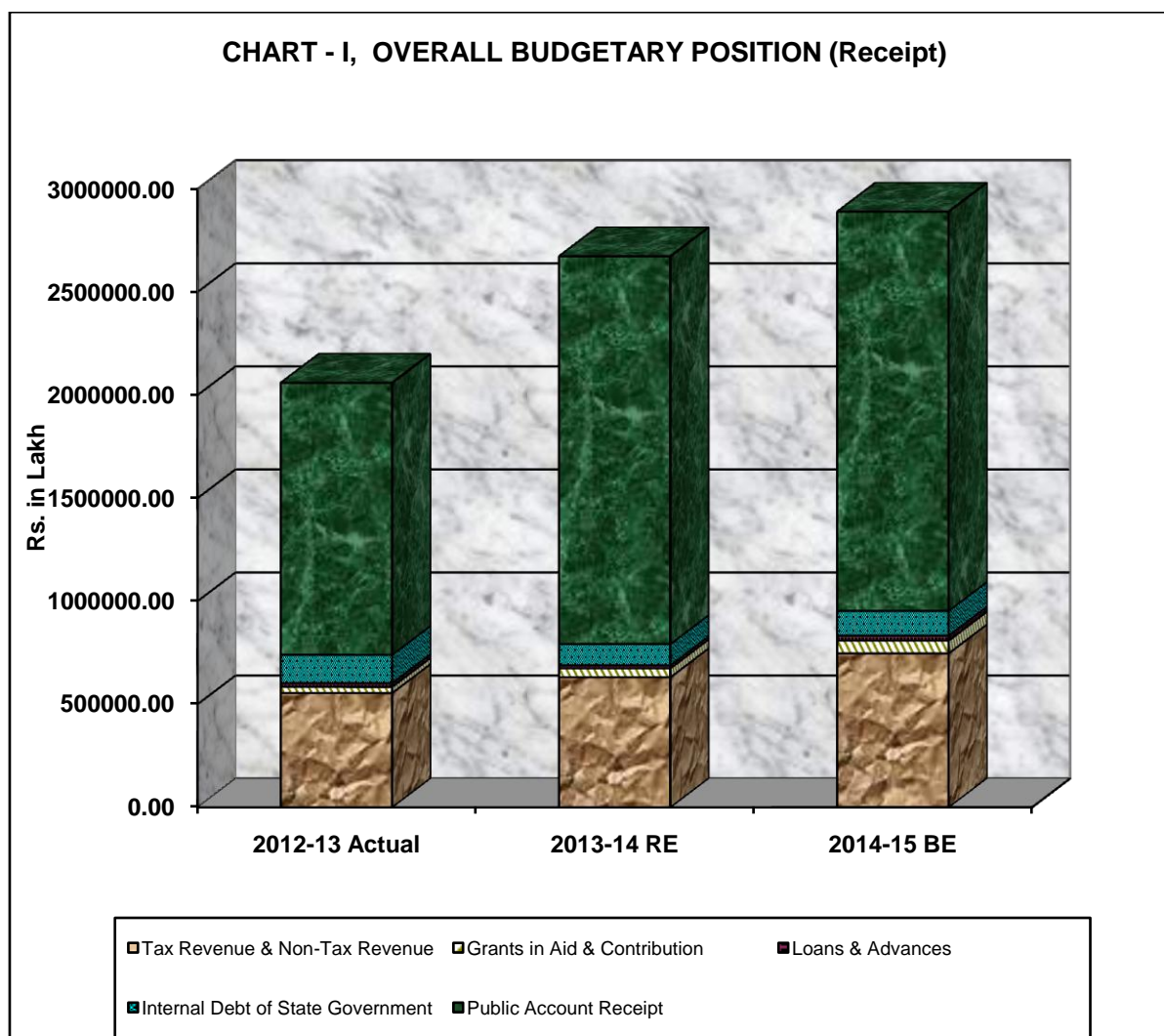
**Table I Overall Budgetary Position (Rs. in lakhs)**

Sl.No.	Major Head	2012-13 Actual	2013-14 Revised Estimates	2014-15 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
<b>I</b>	<b>REVENUE ACCOUNT</b>				
1	Tax Revenue and Non-Tax Revenue (Excluding Grants-in-Aid)	554976.50 (94.94)	631344.37 (93.59)	747309.72 (92.37)	118.37
2	Grants-in-Aid and Contributions	29565.96 (5.06)	43242.18 (6.41)	61698.87 (7.63)	142.68
3	Total Revenue Receipts	584542.46 (100.00)	674586.55 (100.00)	809008.59 (100.00)	119.93
4	Expenditure on Revenue Account	606134.00	709221.26	809946.58	114.20
5	Surplus(+) or Deficit(-)	(-)21591.54	(-)34634.71	(-)937.99	
<b>II</b>	<b>CAPITAL ACCOUNT</b>				
1	Loans and Advances	1456.65 (0.10)	1777.97 (0.10)	1767.68 (0.08)	99.42
2	Internal Debt of the State Government	137088.73 (9.29)	103654.00 (5.18)	120050.00 (5.77)	115.82
3	Loans and Advances from Central Government	16660.68 (1.13)	12292.00 (0.61)	22512.00 (1.08)	183.14
4	Public Account Receipts	1320297.77 (89.48)	1881524.33 (94.11)	1936863.30 (93.07)	102.94
5	Total Capital Receipts (Capital Account + Public Account)	1475503.83 (100.00)	1999248.30 (100.00)	2081192.98 (100.00)	104.10
6	Expenditure on Capital Account**	1454915.83	2043150.73	2103060.63	102.93
7	Surplus (+) or Deficit (-)	20588.00	(-)43902.43	(-)21867.65	

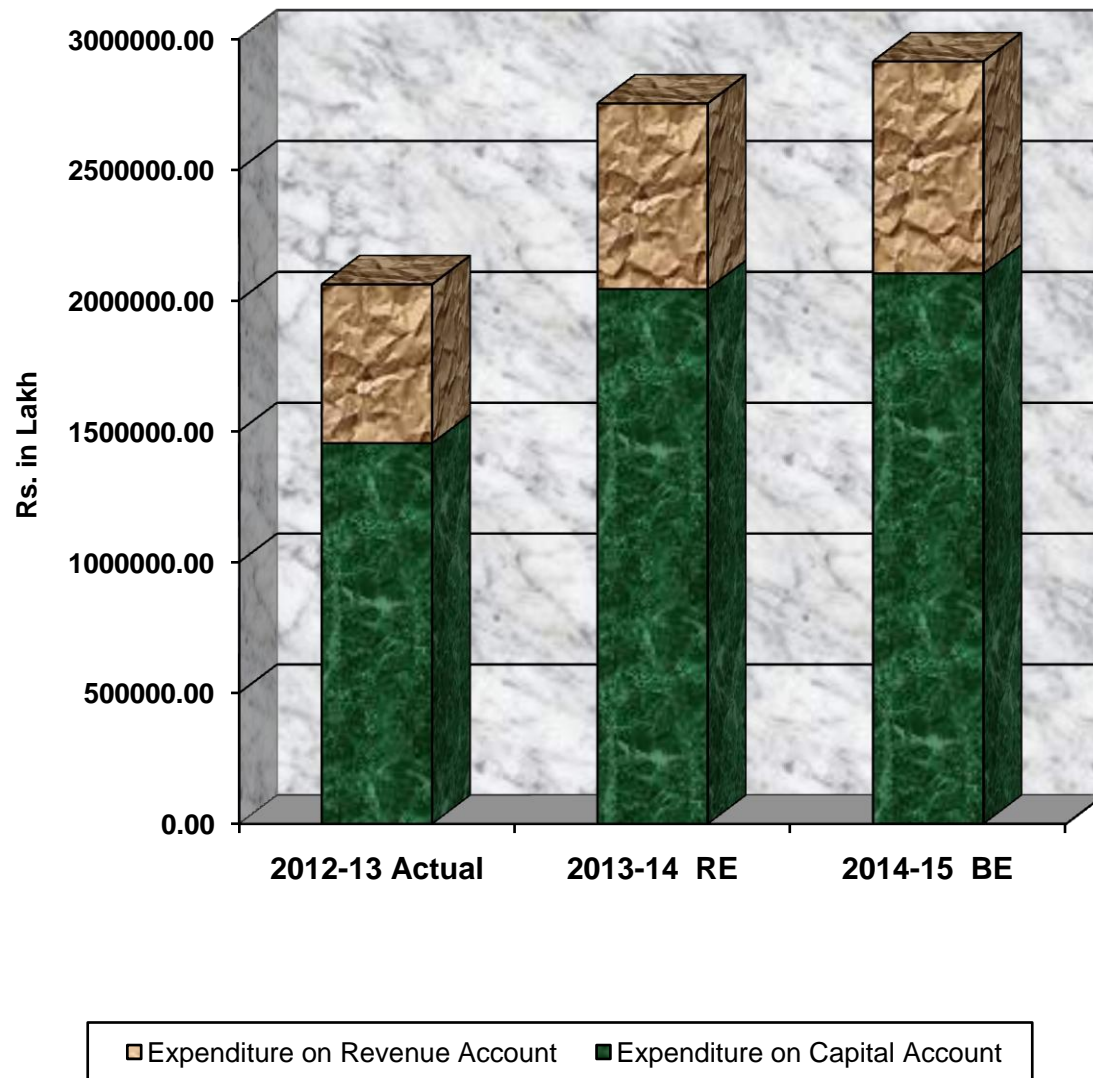
Table I - Cont..

Sl.No.	Item	2012-13 Actual	2013-14 Revised Estimates	2014-15 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
<b>III</b>	<b>OVERALL BUDGETARY POSITION</b>				
1	Total Receipts on Revenue and Capital Account	2060046.29	2673834.85	2890201.57	108.09
2	Total Expenditure on Revenue and Capital Account	2061049.83	2752371.99	2913007.21	105.84
3	<b>Surplus (+) or Deficit (-)</b>	<b>(-)1003.54</b>	<b>(-)78537.14</b>	<b>(-)22805.64</b>	

\*\* Includes contingency fund and Public Account Disbursements also.



**CHART -II, OVERALL BUDGETARY POSITION (Expenditure)**





## 2 – REVENUE ACCOUNT

2.1 Of the total estimated revenue receipts during the year 2014-15 i.e. Rs. 8090.09 crore, the tax revenue is estimated to contribute Rs. 5092.58 crore (62.94 per cent) and the non-tax revenue Rs. 2380.51 crore (29.43 per cent). The Grants-in-aid and contribution is placed at Rs. 616.99 crore (7.63 per cent). Under the head “Tax-Revenue”, the Sales Tax account for 28.48 per cent of the total Revenue Receipts. Economic Services emerges as the largest source of Non- Tax Revenue to the Government, its contribution being Rs. 1889.43 crore.

2.2 On the expenditure side, Social Services account for Rs. 3141.73 crore i.e. 38.79 percent of the estimated total expenditure, followed by Economic Services at Rs. 2669.42 crore or 32.96 per cent and General Services at Rs. 2288.31 crore or 28.25 percent.

2.3 Table-2 presents details of the principal sources of revenue and the proposed heads of expenditure during 2014-15. The Chart-III & IV depicts the receipts and expenditure under revenue account.

**TABLE – 2**  
**REVENUE ACCOUNT**

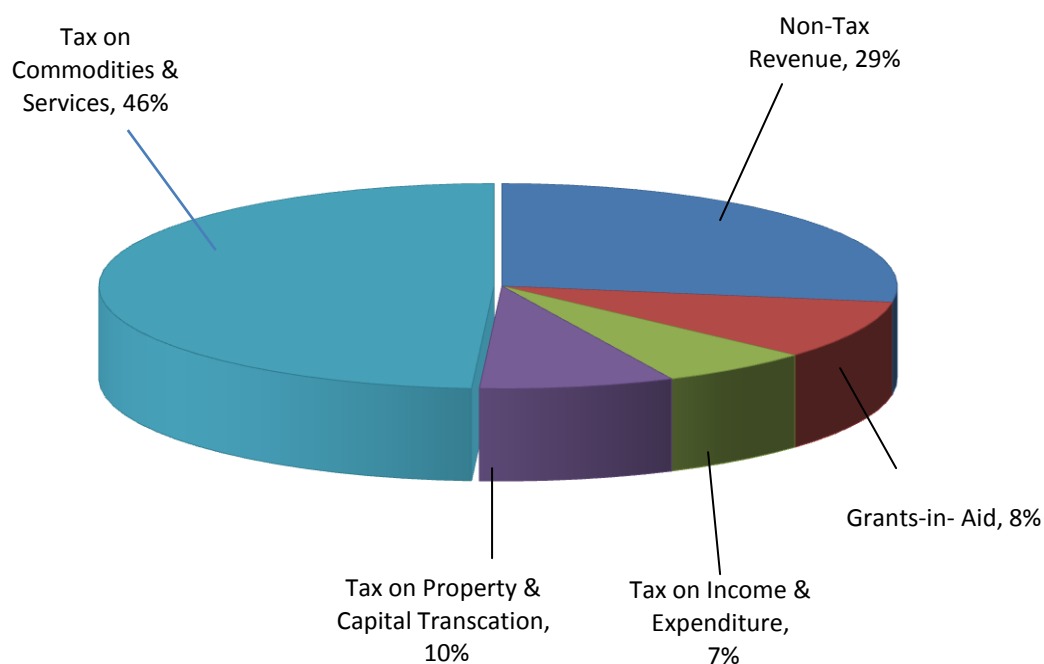
(Rs. In lakh)

Sl.No	Sources of Receipts	Budget Estimates 2014-15	Sl.No.	Heads of Expenditure	Budget Estimates 2014-15
1	2	3	4	5	6
I	<b>TAX REVENUE</b>	<b>509258.33</b>	I	<b>GENERAL SERVICES</b>	<b>228830.86</b>
		<b>(62.94)</b>			<b>(28.25)</b>
A	Tax on Income and Expenditure	55329.50	1	Organs of State	10327.40
		(6.84)			(1.28)
1	Corporation Tax	35830.70			
		(4.43)			
2	Taxes on Income other than Corporation Tax	19498.80	2	Fiscal Services	6402.25
		(2.41)			(0.79)
3	Other Taxes on Income & Expenditure	0.00	3	Debt Services	100156.45
		(0.00)			(12.36)
B	Taxes on Property and Capital Transactions	79874.04	4	Administrative Service	55777.56
		(9.87)			(6.89)
1	Land Revenue	25319.36	5	Pension and Miscellaneous Services	56167.20
		(3.13)			(6.93)
2	Stamps and Registration	54439.18			
		(6.73)			

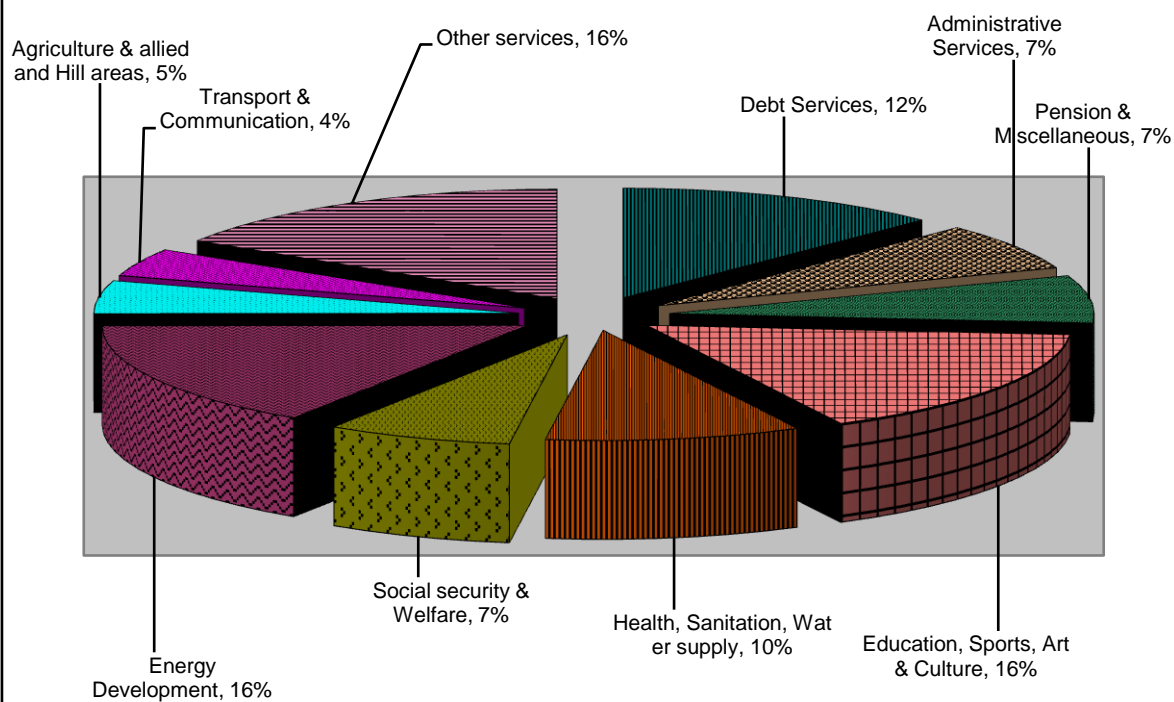
Table 2- Cont.....

Sl.No	Sources of Receipts	Budget Estimates 2014-15	Sl.No	Heads of Expenditure	Budget Estimates 2014-15
1	2	3	4	5	6
3	Estate Duty	0.00 (0.00)	II	<b>SOCIAL SERVICES</b>	<b>314173.40 (38.79)</b>
4	Taxes on Wealth	115.50 (0.01)	1	General, Technical Education, Sports and Youth Services Art and Culture	129395.45 (15.98)
C	Taxes on Commodities and Services	374054.79 (46.23)	2	Medical, Family Welfare, Public Health, Sanitation and Water Supply	78029.28 (9.63)
1	Customs	18795.20 (2.32)	3	Housing and Urban Development	23732.00 (2.93)
2	Union Excise Duties	14022.00 (1.73)	4	Labour Employment	5863.36 (0.72)
3	State Excise	28999.89 (3.58)	5	Social Security and Welfare	56786.07 (7.01)
4	Sales Tax, Trade Tax etc	230384.90 (28.48)	6	Other Social Services	17431.24 (2.15)
5	Taxes on Vehicles	16952.00 (2.10)	7	Information and Broadcasting	2936.00 (0.36)
6	Taxes on Goods and Passengers	26023.00 (3.22)			
7	Taxes and Duties on Electricity	0.00 (0.00)			
8	Service Tax	13437.80 (1.66)			
9	Other Taxes and Duties on Commodities and Services	25440.00 (3.14)			
II	<b>NON-TAX REVENUE</b>	<b>238051.39 (29.43)</b>	III	<b>Economic Services</b>	<b>266942.32 (32.96)</b>
1	Interest Receipts, Dividend and Profit	2097.00 (0.26)	1	General Economic Services	26046.70 (3.22)
2	General Services	21413.64 (2.65)	2	Agriculture and Allied Services and Hill Areas	38963.29 (4.81)
3	Social Services	25597.42 (3.16)	3	Major, Medium and Minor Irrigation, Command area development& Flood Control	10574.57 (1.31)
4	Economic Services	188943.33 (23.35)	4	Industries and Minerals	31221.01 (3.85)
III	<b>GRANTS-IN-AID AND CONTRIBUTIONS</b>	<b>61698.87 (7.63)</b>	5	Power Development	126278.58 (15.59)
			6	Transport	32954.77 (4.07)
			7	Science, Technology, Environment	903.40 (0.11)
	<b>Total (I+II+III)</b>	<b>809008.59 (100.00)</b>		<b>Total (I+II+III)</b>	<b>809946.58 (100.00)</b>

### CHART - III, HOW A RUPEE COMES



### CHART - IV, HOW A RUPEE GOES



### 3. SOURCE WISE TAX RECEIPTS ON REVENUE ACCOUNT

3.1 The total tax receipts are estimated to increase to Rs. 5092.58 crore in 2014-15 from Rs. 4530.88 crore in the year 2013-14 or by 12.40 per cent as compared to previous year. Sales Tax, which is the major source of tax revenue with Rs. 2303.85 crore, records 30.46 per cent rise over previous year contributing 45.24% of the total tax revenue. Stamps and Registration with Rs. 544.39 crore and Corporation tax with 358.31 crore are the other major contributors accounting for 10.69 percent and 7.04 percent respectively of the total receipts.

3.2 Table 3 gives source-wise tax receipts on revenue account and the Chart -V depicts the major components of the tax receipts.

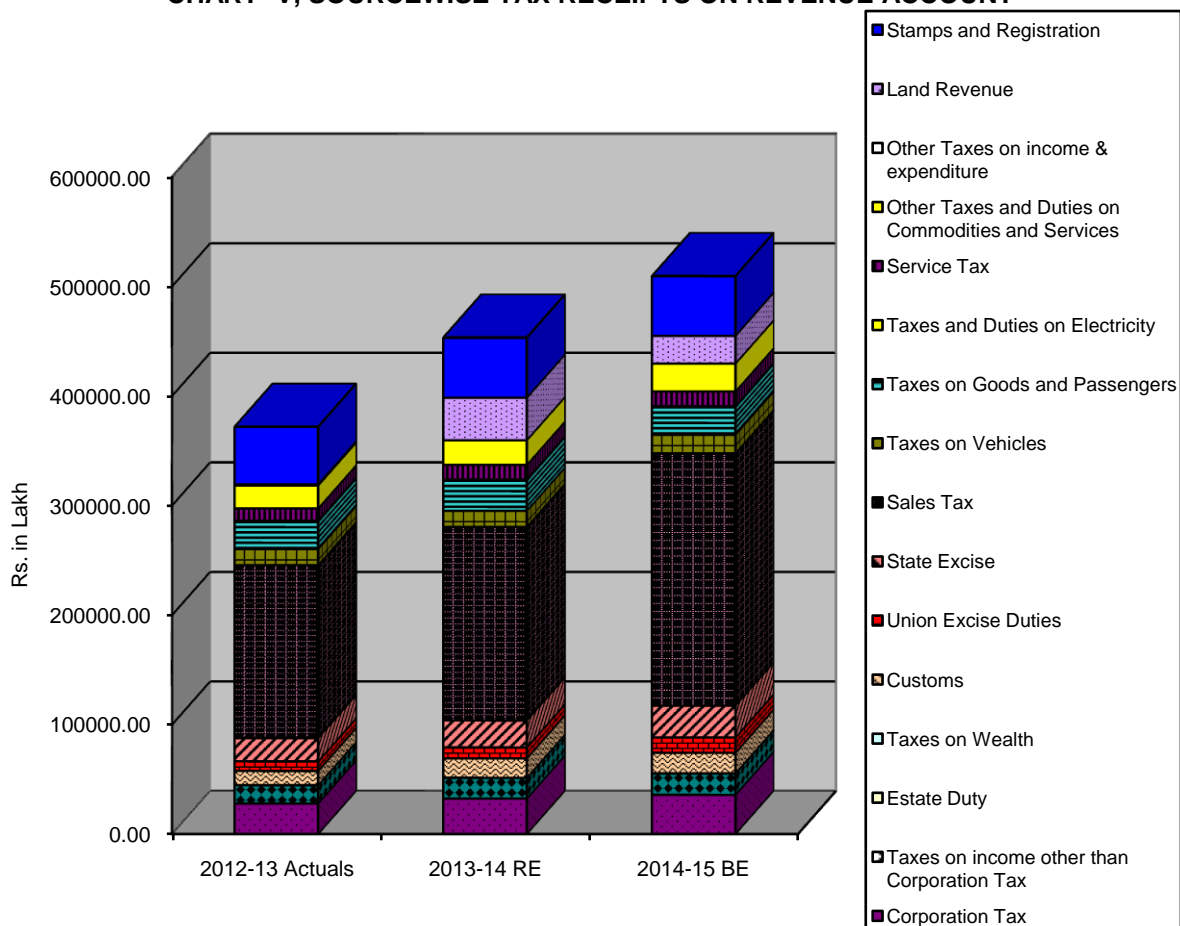
**TABLE – 3**

#### **SOURCEWISE TAX RECEIPTS ON REVENUE ACCOUNT**

(Rs. in lakh)					
Sl.No.	Sources of Tax Revenue	2012-13 Actual	2013-14 Revised Estimates	2014-15 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
<b>I</b>	<b>TAX REVENUE</b>	<b>371687.28</b>	<b>453088.32</b>	<b>509258.33</b>	<b>112.40</b>
		<b>(100.00)</b>	<b>(100.00)</b>	<b>(100.00)</b>	
<b>I</b>	<b>TAXES ON INCOME&amp; EXPENDITURE</b>	<b>44637.00</b>	<b>51310.00</b>	<b>55329.50</b>	<b>107.83</b>
		<b>(12.01)</b>	<b>(11.32)</b>	<b>(10.87)</b>	
1	Corporation Tax	27921.00	32402.00	35830.70	110.58
		(7.51)	(7.15)	(7.04)	
2	Taxes on income other than Corporation Tax	16716.00	18908.00	19498.80	103.12
		(4.50)	(4.17)	(3.83)	
3	Other Taxes on income & expenditure	0.00	0.00	0.00	-
		(0.00)	(0.00)	(0.00)	
<b>II</b>	<b>TAXES ON PROPERTY AND CAPITAL TRANSACTIONS</b>	<b>53602.12</b>	<b>93684.46</b>	<b>79874.04</b>	<b>85.25</b>
		<b>(14.42)</b>	<b>(20.68)</b>	<b>(15.68)</b>	
1	Land Revenue	1113.23	38843.20	25319.36	65.18
		(0.30)	(8.57)	(4.97)	
2	Stamps and Registration	52441.89	54736.26	54439.18	99.46
		(14.11)	(12.09)	(10.69)	
3	Estate Duty	0.00	0.00	0.00	-
		(00.00)	(0.00)	(0.00)	
4	Taxes on Wealth	47.00	105.00	115.50	110.00
		(0.01)	(0.02)	(0.02)	
<b>III</b>	<b>TAXES ON COMMODITIES AND SERVICES</b>	<b>273448.16</b>	<b>308093.86</b>	<b>374054.79</b>	<b>121.41</b>
		<b>(73.57)</b>	<b>(68.00)</b>	<b>(73.45)</b>	
1	Customs	12916.00	17632.00	18795.20	106.60
		(3.47)	(3.89)	(3.69)	

Table 3 Cont.....

Sl.No.	Sources of Tax Revenue	2012-13 Actual	2013-14 Revised Estimates	2014-15 Budget Estimates	Col.5 as Percentag e of col.4
1	2	3	4	5	6
2	Union Excise Duties	8779.00 (2.36)	10055.00 (2.22)	14022.00 (2.75)	139.45
3	State Excise	21289.64 (5.73)	24627.65 (5.44)	28999.89 (5.70)	117.75
4	Sales Tax, Trade Tax	157748.26 (42.44)	176600.00 (38.98)	230384.90 (45.24)	130.46
5	Taxes on Vehicles	14833.65 (4.00)	14837.64 (3.27)	16952.00 (3.33)	114.25
6	Taxes on Goods and Passengers	25749.72 (6.93)	28511.38 (6.29)	26023.00 (5.11)	91.27
7	Taxes and Duties on Electricity	00.00 (0.00)	0.00 (0.00)	0.00 (0.00)	-
8	Service Tax	11342.00 (3.05)	13398.00 (2.96)	13437.80 (2.63)	100.30
9	Other Taxes and Duties on Commodities and Services	20789.89 (5.59)	22432.19 (4.95)	25440.00 (5.00)	113.41

**CHART -V, SOURCEWISE TAX RECEIPTS ON REVENUE ACCOUNT**

#### 4. SOURCE WISE NON-TAX RECEIPTS ON REVENUE ACCOUNT

4.1 Non-tax receipts are estimated at Rs. 2997.50 crore for the year 2014-15, registering an increase of 35.33 per cent as compared to the revised estimate for 2013-14. Economic Services contribute 63.03 percent of the total with Rs.1889.43 crore shows increase of 32.27 per cent over the previous year. Grants-in-aid and contribution which accounts for Rs.616.99 crore or 20.60 per cent in the budget, records an increase of 42.68 per cent over the revised estimate. The receipts from Social Services, another major contributor account for 8.54 per cent in Non-Tax Receipt.

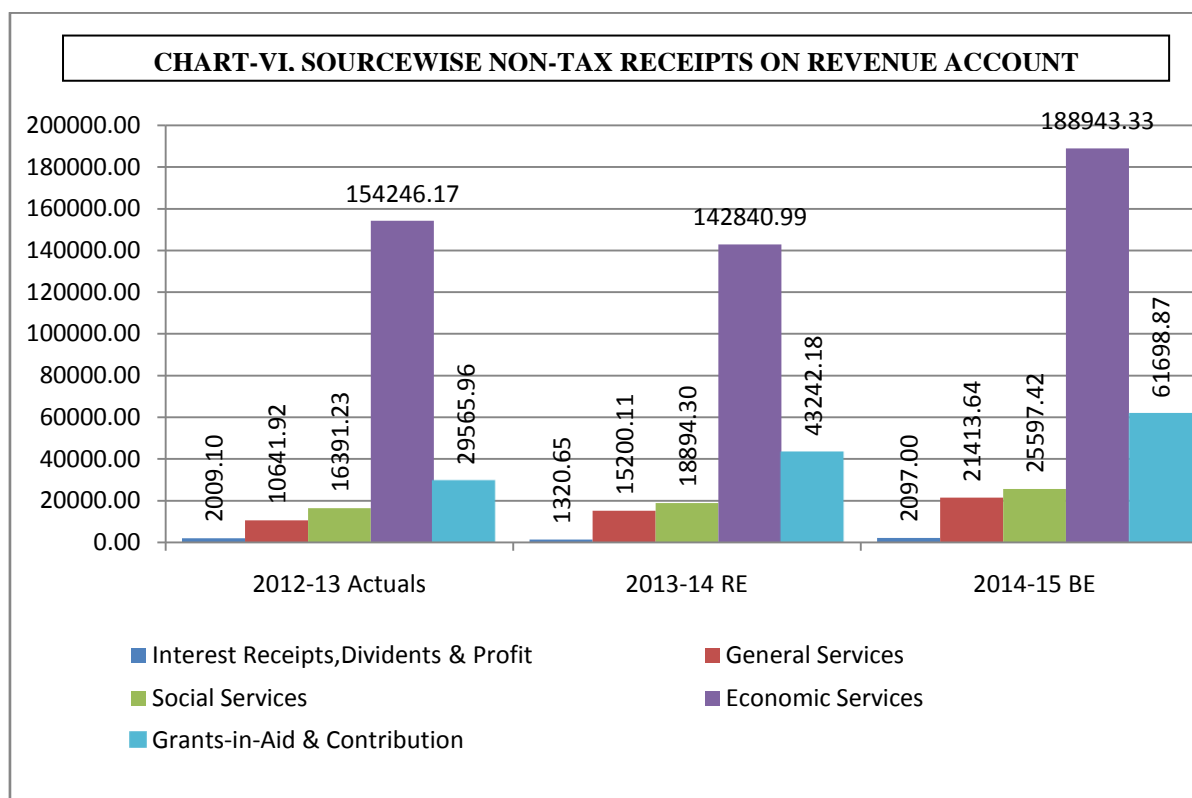
4.2 The break-up of the non-tax receipts by major sources of revenue is presented in Table-4. It is also depicted in Chart-VI.

**TABLE-4**  
**SOURCEWISE NON-TAX RECEIPTS ON REVENUE ACCOUNT**  
(Rs.in lakh)

Sl. No.	Sources of Non-Tax Revenue	2012- 13 Actual	2013-14 Revised Estimates	2014-15 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	<b>NON-TAX RECEIPTS (including grant-in-aid and contribution)</b>	<b>212855.18 (100.00)</b>	<b>221498.23 (100.00)</b>	<b>299750.26 (100.00)</b>	<b>135.33</b>
1	Interest Receipts, Dividends and Profit	2009.10 (0.94)	1320.65 (0.59)	2097.00 (0.69)	158.79
2	General Services	10641.92 (5.00)	15200.11 (6.86)	21413.64 (7.14)	140.88
2.1	Police	336.52 (0.16)	664.80 (0.30)	809.20 (0.27)	121.72
2.2	Other Administrative Services	6487.96 (3.05)	10219.02 (4.61)	15754.11 (5.26)	154.16
2.3	Other General Services	3817.44 (1.79)	4316.29 (1.95)	4850.33 (1.62)	112.37
3	Social Services	16391.23 (7.70)	18894.30 (8.53)	25597.42 (8.54)	135.48
3.1	Education, Sports, Art and Culture	2693.57 (1.27)	2140.13 (0.97)	1624.60 (0.54)	75.91
3.2	Medical, Family Welfare and Public Health	770.62 (0.36)	978.73 (0.44)	2320.67 (0.77)	237.11
3.3	Water Supply and Sanitation	9799.36 (4.60)	10207.58 (4.61)	12988.94 (4.33)	127.25
3.4	Housing & Urban Development	2576.49 (1.21)	4838.44 (2.18)	7122.31 (2.38)	147.20
3.5	Labour and Employment	513.98 (0.24)	586.82 (0.26)	498.65 (0.17)	84.97
3.6	Other Social Services	37.21 (0.02)	142.60 (0.07)	1042.25 (0.35)	730.89

Table 4 cont.....

Sl.No.	Sources of Non-Tax Revenue	2012-13 Actual	2013-14 Revised Estimates	2014-15 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
4	Economic Services	154246.17 (72.46)	142840.99 (64.50)	188943.33 (63.03)	132.27
4.1	Crop Husbandry, Animal Husbandry, Dairy Development and Fisheries	650.78 (0.30)	709.33 (0.32)	779.80 (0.26)	109.93
4.2	Forestry & Wild Life	317.96 (0.15)	249.75 (0.11)	347.60 (0.12)	139.18
4.3	Non-Ferrous Mining & Metallurgical Industries	33925.46 (15.94)	1854.50 (0.84)	40024.40 (13.35)	2158.23
4.4	Co-operation	54.53 (0.03)	65.01 (0.03)	64.22 (0.02)	98.78
4.5	Major, Medium and Minor Irrigation	2490.64 (1.17)	3401.60 (1.54)	2956.46 (0.99)	86.91
4.6	Power	113996.92 (53.55)	133185.00 (60.13)	136794.00 (45.63)	102.71
4.7	Village, Small & Other Industries	523.79 (0.25)	789.19 (0.36)	776.54 (0.26)	98.40
4.8	Other Economic Services	2286.09 (1.07)	2586.61 (1.17)	7200.31 (2.40)	278.37
5	Grants-in-Aid and Contribution	29565.96 (13.90)	43242.18 (19.52)	61698.87 (20.60)	142.68



## 5. EXPENDITURE ON REVENUE ACCOUNT BY BROAD-GROUPS (DEVELOPMENT AND NON-DEVELOPMENT)

5.1 Out of the estimated total revenue expenditure of Rs.8099.47 crore during the year 2014-15, Developmental Expenditure and Non-Developmental Expenditure account for Rs. 5811.16 crore and Rs. 2288.31 crore or 71.75 and 28.25 per cent respectively. As compared to the revised estimate of 2013-14, the developmental expenditure for 2014-15 is expected to increase by 14.63 per cent and Non-Developmental expenditure is expected to increase by 13.12 percent respectively.

5.2 The expenditure on revenue account by broad groups is given in Table 5. It is also depicted in Chart – VII.

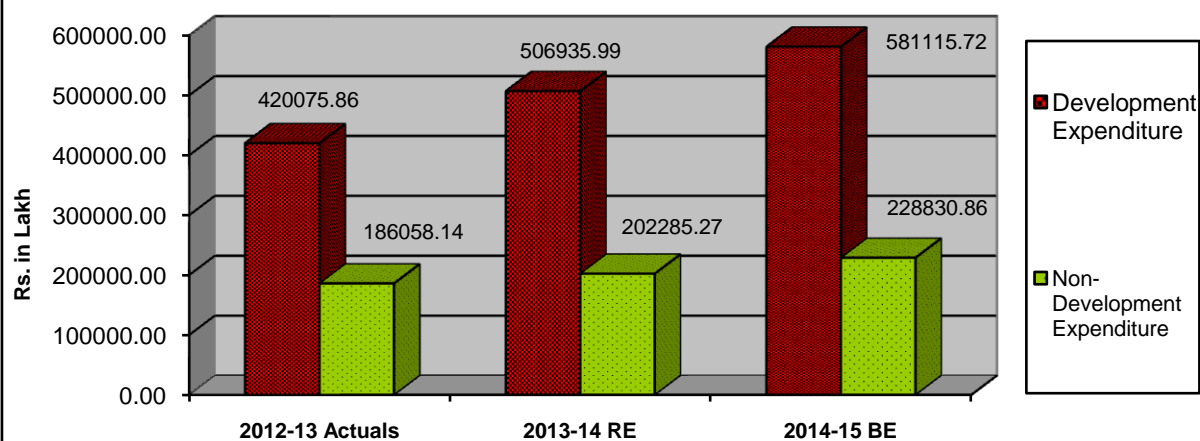
**TABLE -5**

### EXPENDITURE ON REVENUE ACCOUNT BY BROAD GROUPS

(Rs. in lakh)

Sl.No.	Broad Groups of Expenditure	2012-13 Actual	2013-14 Revised Estimates	2014-15 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	<b>EXPENDITURE ON REVENUE ACCOUNT</b>	<b>606134.00</b>	<b>709221.26</b>	<b>809946.58</b>	<b>114.20</b>
		<b>(100.00)</b>	<b>(100.00)</b>	<b>(100.00)</b>	
<b>I</b>	<b>Development Expenditure</b>	<b>420075.86</b>	<b>506935.99</b>	<b>581115.72</b>	<b>114.63</b>
		<b>(69.30)</b>	<b>(71.48)</b>	<b>(71.75)</b>	
1	Economic Services	199492.28	233487.94	266942.32	114.33
		(32.91)	(32.92)	(32.96)	
2	Social Services	220583.58	273448.05	314173.40	114.89
		(36.39)	(38.56)	(38.79)	
<b>II</b>	<b>Non-Development Expenditure</b>	<b>186058.14</b>	<b>202285.27</b>	<b>228830.86</b>	<b>113.12</b>
		<b>(30.70)</b>	<b>(28.52)</b>	<b>(28.25)</b>	
1	General Services	186058.14	202285.27	228830.86	113.12
		(30.70)	(28.52)	(28.25)	

**CHART VII, EXPENDITURE ON REVENUE ACCOUNT BY BROAD GROUPS**





## 6. DEVELOPMENT EXPENDITURE

### (REVENUE ACCOUNT)

6.1 Table 6 contains the details of various heads of development expenditure classified into Social and Economic Services.

6.2 During the financial year 2014-15, the expenditure on Economic Services and Social Services is estimated at Rs.2669.42 crore and Rs. 3141.73 crore respectively accounting for 45.94 per cent and 54.06 per cent of the total development expenditure.

6.3 Under Economic Services, the single largest head of expenditure at Rs.1368.53 crore, accounting for 23.55 per cent of the total development expenditure is for Irrigation and Power Development which is expected to increase by 9.96 percent over the previous year. Out of the total budgeted Rs.3141.73 crore under Social Services, an amount of Rs.1293.95 crore or 22.27 per cent of the total development expenditure which is 3.34 % in excess over the previous year is proposed to be spent on Education, Sports and Art & Culture. This is followed by expenditure on Medical, Family Welfare, Public Health, Sanitation and Water Supply together accounts for Rs.780.29 crore or 13.43 per cent of the total amount is more by 13.42% as compared to revised estimates 2013-14.

6.4 The development expenditure on revenue account is presented in Table 6 and depicted in Chart VIII

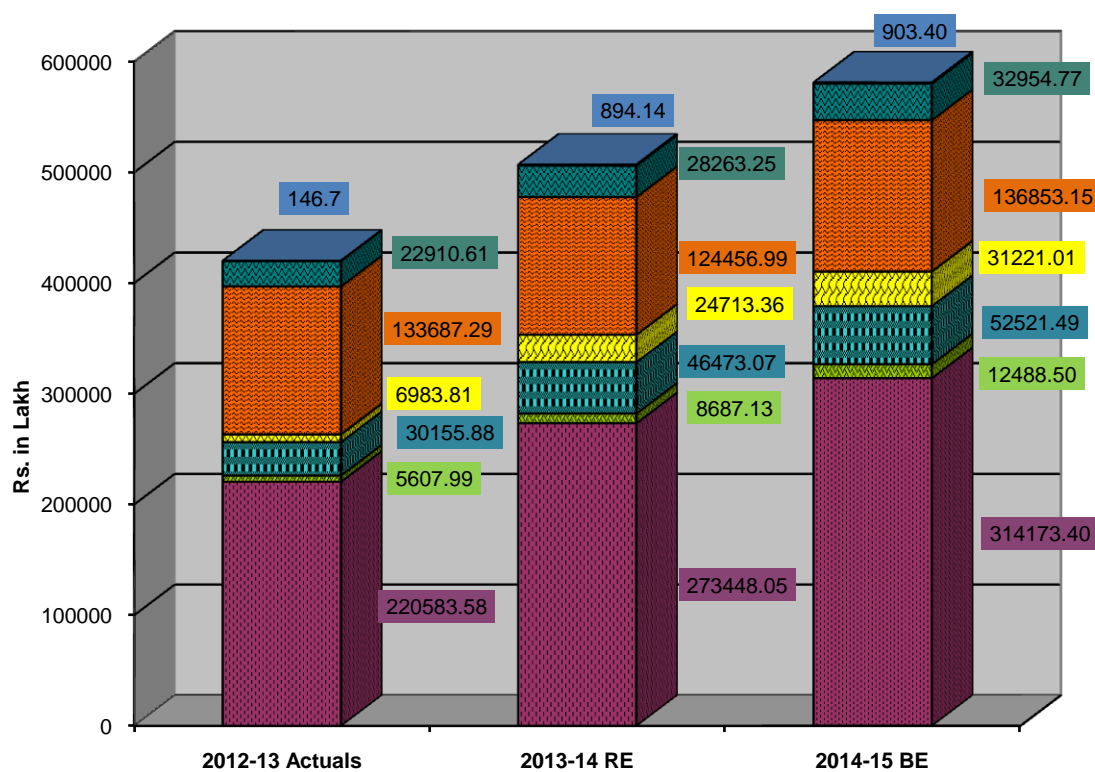
**TABLE - 6**

#### DEVELOPMENT EXPENDITURE (REVENUE ACCOUNT)

(Rs.in lakh)					
Sl.No.	Heads of Expenditure	2012-13 Actual	2013-14 Revised Estimates	2014-15 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	<b>DEVELOPMENT EXPENDITURE</b>	<b>420075.86</b>	<b>506935.99</b>	<b>581115.72</b>	<b>114.63</b>
		<b>(100.00)</b>	<b>(100.00)</b>	<b>(100.00)</b>	
I	<b>SOCIAL SERVICES</b>	<b>220583.58</b>	<b>273448.05</b>	<b>314173.40</b>	<b>114.89</b>
		<b>(52.51)</b>	<b>(53.94)</b>	<b>(54.06)</b>	
1	General & Technical Education, Sports & Youth Services, Art & Culture	104788.37	125213.81	129395.45	103.34
		(24.95)	(24.70)	(22.27)	
2	Medical, Family Welfare, Public Health, Sanitation & Water Supply	63353.92	68797.89	78029.28	113.42
		(15.08)	(13.58)	(13.43)	
3	Housing & Urban Development	6920.52	11836.86	23732.00	200.49
		(1.65)	(2.33)	(4.08)	
4	Labour & Employment	3625.00	4928.70	5863.36	118.96
		(0.86)	(0.97)	(1.01)	
5	Social Security & Welfare	36903.27	46024.87	56786.07	123.38
		(8.78)	(9.08)	(9.77)	
6	Other Social Services	4992.50	16645.92	20367.24	122.36
		(1.19)	(3.28)	(3.50)	

Sl.No.	Heads of Expenditure	2012-13 Actual	2013-14 Revised Estimates	2014-15 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
II	<b>ECONOMIC SERVICES</b>	<b>199492.28</b>	<b>233487.94</b>	<b>266942.32</b>	<b>114.33</b>
		<b>(47.49)</b>	<b>(46.06)</b>	<b>(45.94)</b>	
1	General Economic Services	5607.99 (1.34)	8687.13 (1.71)	12488.50 (2.15)	143.76
2	Agriculture & Allied Services including Rural Development & Hill areas	30155.88 (7.18)	46473.07 (9.17)	52521.49 (9.04)	113.01
2.1	Fisheries, Animal Husbandry & Dairy Development, Soil & Water Conservation& Crop Husbandry	14494.17 (3.45)	26886.12 (5.31)	30070.28 (5.17)	111.84
2.2	Forestry & Wild Life	3466.09 (0.83)	4597.26 (0.91)	4759.76 (0.82)	103.53
2.3	Rural Development	9345.31 (2.22)	11494.00 (2.27)	13558.20 (2.33)	117.96
2.4	Others	2850.31 (0.68)	3495.69 (0.68)	4133.25 (0.71)	118.24
3	Industries & Minerals	6983.81 (1.67)	24713.36 (4.88)	31221.01 (5.37)	126.33
3.1	Industries	3723.74 (0.89)	6170.81 (1.22)	5753.25 (0.99)	93.23
3.2	Village & Small Industries	2987.25 (0.72)	4108.85 (0.81)	9247.76 (1.59)	225.07
3.3	Non-Ferrous Mining &Metall- urgical Industries	272.82 (0.06)	14433.70 (2.85)	16220.00 (2.79)	112.38
4	Irrigation and Power Development	133687.29 (31.82)	124456.99 (24.55)	136853.15 (23.55)	109.96
4.1	Power	124818.29 (29.71)	113620.54 (22.41)	126088.58 (21.70)	110.97
4.2	Non-Conventional Sources of Energy	115.86 (0.03)	210.00 (0.04)	190.00 (0.03)	90.48
4.3	Irrigation and Flood Control	8753.14 (2.08)	10626.45 (2.10)	10574.57 (1.82)	99.51
5	Transport	22910.61 (5.45)	28263.25 (5.58)	32954.77 (5.67)	116.60
5.1	Roads and Bridges	14944.42 (3.56)	16588.33 (3.28)	15875.80 (2.73)	95.70
5.2	Others	7966.19 (1.89)	11674.92 (2.30)	17078.97 (2.94)	146.29
6	Science, Technology and Environment	146.70 (0.03)	894.14 (0.17)	903.40 (0.16)	101.04
6.1	Other Scientific Research	87.90 (0.02)	299.64 (0.06)	239.64 (0.04)	79.98
6.2	Ecology and Environment	58.80 (0.01)	594.50 (0.11)	663.76 (0.11)	111.65

**CHART-VIII, DEVELOPMENT EXPENDITURE ON REVENUE ACCOUNT**



- Social Services
- General Economic Services
- Agriculture & Allied Services, Rural Development & Hill Areas
- Industries & Minerals
- Water & Power Development
- Transport & Communication
- Science, Technology & Environment

## 7. NON-DEVELOPMENT EXPENDITURE (REVENUE ACCOUNT)

7.1 Non-Development Expenditure under General Services during 2014-15 is estimated at Rs.2288.31 crore as against the revised estimate of Rs.2022.85 crore for 2013-14, thereby showing an increase of 13.12 per cent. The expenditure towards Organs of the State has increased to Rs.103.27 crore in 2014-15 from Rs. 89.71crore or by 15.12 per cent during 2014-15. The expenditure under Fiscal Services has increased from Rs.62.24 crore in 2013-14 to Rs. 64.02 crore in 2014-15 i.e. by 2.86 per cent. The expenditure in respect of Debt Services and Administrative Services recorded increase of 17.06 and 12.23 percent respectively as compared to the previous year revised estimates. The pension and miscellaneous General Service Expenditures has also gone up by 8.36 percent during 2014-15. The debt services, Pension and Miscellaneous General Services and Administrative Services are estimated at expenditure of 43.77 %, 24.54% and 24.38% respectively during 2014-15.

7.2 The details of the Non-Development Expenditure on Revenue Account are given in Table 7. They are also depicted in Chart - IX.

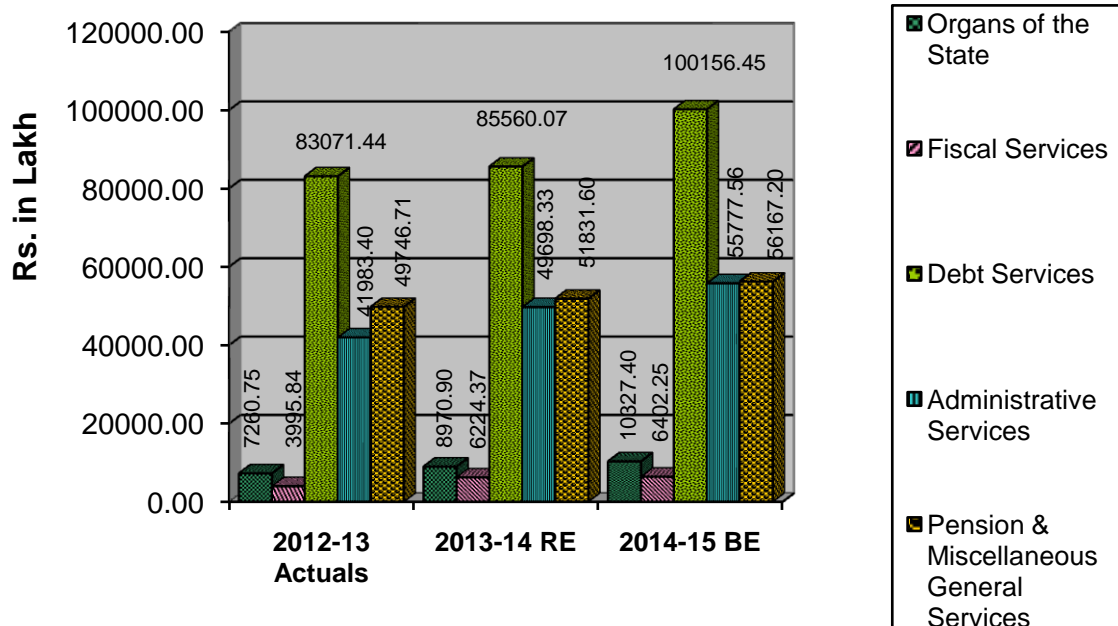
**TABLE – 7**  
**NON-DEVELOPMENT EXPENDITURE**  
**(REVENUE ACCOUNT)**

(Rs.in lakh)					
Sl.No.	Heads of Expenditure	2012-13 Actual	2013-14 Revised Estimates	2014-15 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	<b>NON-DEVELOPMENT EXPENDITURE (GENERAL SERVICES)</b>	<b>186058.14</b>	<b>202285.27</b>	<b>228830.86</b>	<b>113.12</b>
		<b>(100.00)</b>	<b>(100.00)</b>	<b>(100.00)</b>	
<b>1</b>	<b>Organs of the State</b>	<b>7260.75</b>	<b>8970.90</b>	<b>10327.40</b>	<b>115.12</b>
		<b>(3.90)</b>	<b>(4.43)</b>	<b>(4.51)</b>	
1.1	Parliament/State/Union Territory Legislature, President, Vice-president/ Governor, Administrator of Union Terri- Tories, Council of Ministers & Elections	3223.35 (1.73)	3600.00 (1.78)	5117.85 (2.23)	142.16
1.2	Administration of Justice	4037.40 (2.17)	5370.90 (2.65)	5209.55 (2.28)	97.00
<b>2</b>	<b>Fiscal Services</b>	<b>3995.84</b>	<b>6224.37</b>	<b>6402.25</b>	<b>102.86</b>
		<b>(2.15)</b>	<b>(3.08)</b>	<b>(2.80)</b>	
2.1	Collection of Taxes on Property and Capital Transaction	1448.74 (0.78)	1836.98 (0.91)	1906.65 (0.83)	103.79
2.2	Collection of Taxes on Commodities and Services	2546.81 (1.37)	4374.89 (2.16)	4483.10 (1.96)	102.47
2.3	Other Fiscal Services	0.29 (0.00)	12.50 (0.01)	12.50 (0.01)	100.00

Table 7 Cont.....

Sl.No.	Heads of Expenditure	2012-13 Actual	2013-14 Revised Estimates	2014-15 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
<b>3</b>	<b>Debt Services</b>	<b>83071.44</b>	<b>85560.07</b>	<b>100156.45</b>	<b>117.06</b>
		<b>(44.65)</b>	<b>(42.30)</b>	<b>(43.77)</b>	
3.1	Interest Payment	80071.44	82560.07	97156.45	117.68
		(43.04)	(40.82)	(42.46)	
3.2	Appropriation for reduction	3000.00	3000.00	3000.00	100.00
		(1.61)	(1.48)	(1.31)	
<b>4</b>	<b>Administrative Services</b>	<b>41983.40</b>	<b>49698.33</b>	<b>55777.56</b>	<b>112.23</b>
		<b>(22.56)</b>	<b>(24.57)</b>	<b>(24.38)</b>	
4.1	Secretariat General Services, District Administration, Treasury and Accounts Administration	6662.73	8284.50	9019.00	108.87
		(3.58)	(4.10)	(3.94)	
4.2	Police and Jails	23110.16	26631.04	29261.00	109.88
		(12.42)	(13.16)	(12.79)	
4.3	Public Works	8056.66	8166.10	9397.18	115.08
		(4.33)	(4.04)	(4.11)	
4.4	Other Administrative Services	4153.85	6616.69	8100.38	122.42
		(2.23)	(3.27)	(3.54)	
<b>5</b>	<b>Pension and Miscellaneous General Services</b>	<b>49746.71</b>	<b>51831.60</b>	<b>56167.20</b>	<b>108.36</b>
		<b>(26.74)</b>	<b>(25.62)</b>	<b>(24.54)</b>	

**CHART IX, NON-DEVELOPMENT EXPENDITURE ON REVENUE  
ACCOUNT**



## 8. CAPITAL ACCOUNT

8.1 The total receipts on Capital Account for 2014-15 is estimated at Rs.20811.93 crore against the disbursement of Rs. 21030.61crore, showing a deficit of Rs. 218.68 crore. The receipts in the budget, record an increase of 4.10 percent as compared to the revised estimate. Receipt under Head Internal debt of the State Government is estimated to increase from Rs. 1036.54 crore to Rs.1200.50 crore in 2014-15 with a increase of 15.82 percent so also the Loans and advances from the Central Government is estimated to increase from Rs.122.92 crore in 2013-14 to Rs. 225.12 crore or by 83.14 per cent in 2014-15.

8.2 The Capital Account Disbursements in 2014-15 is expected to increase to Rs. 21030.61 crore from Rs. 20431.51crore in 2013-14, an increase of 2.93 per cent. Expenditure on internal debt of the State Government and loans and Advances are expected to increase by 7.91 percent and 77.25 percent respectively. Loans and advances from Central Government are expected to increase from 27.70 crore to 28.96 crores during 2014-15.

8.3 The detailed receipts and disbursements on the Capital Account are given in Table 8. They are also depicted in Chart - X.

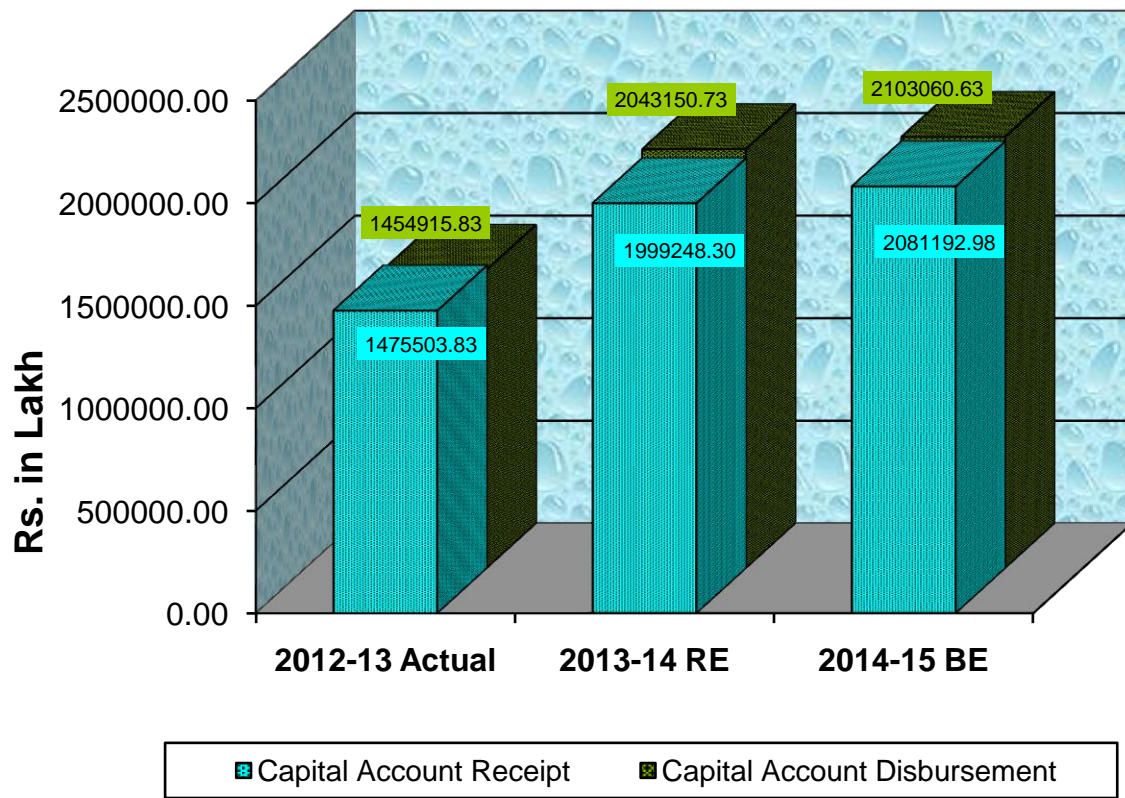
**TABLE – 8**  
**CAPITAL ACCOUNT**

(Rs.in lakh)					
Sl.No.	Heads of Receipts/Disbursements	2012-13 Actual	2013-14 Revised Estimates	2014-15 Budget Estimates	Col.5 as percenta ge of col.4
1	2	3	4	5	6
<b>I</b>	<b>Capital Account Receipts*</b>	<b>1475503.83</b>	<b>1999248.30</b>	<b>2081192.98</b>	<b>104.10</b>
		<b>(100.00)</b>	<b>(100.00)</b>	<b>(100.00)</b>	
1.1	Loans and Advances	1456.65 (0.10)	1777.97 (0.09)	1767.68 (0.08)	99.42
1.2	Loans and Advances from Central Govt.	16660.68 (1.13)	12292.00 (0.62)	22512.00 (1.08)	183.14
1.3	Internal Debt of the State Govt.	137088.73 (9.29)	103654.00 (5.18)	120050.00 (5.77)	115.82
1.4	Public Account Receipts	1320297.77 (89.48)	1881524.33 (94.11)	1936863.30 (93.07)	102.94
<b>2</b>	<b>Capital Account Disbursements**</b>	<b>1454915.83</b>	<b>2043150.73</b>	<b>2103060.63</b>	<b>102.93</b>
		<b>(100.00)</b>	<b>(100.00)</b>	<b>(100.00)</b>	
2.1	Capital Outlay	94207.22 (6.48)	180511.89 (8.83)	183126.81 (8.71)	101.45
2.2	Loans and Advances	397.63 (0.03)	891.36 (0.04)	1579.91 (0.07)	177.25
2.3	Loans and Advances from Central Govt.	2807.34 (0.19)	2770.16 (0.14)	2895.93 (0.14)	104.54
2.4	Contingency Fund	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	-
2.5	Internal Debt of the State Government	31098.74 (2.14)	36308.65 (1.78)	39181.39 (1.86)	107.91
2.6	Public Account Disbursements	1326404.90 (91.16)	1822668.67 (89.21)	1876276.59 (89.22)	102.94
<b>3</b>	<b>Capital Account Surplus (+) or Deficit (-)</b>	<b>20588.00</b>	<b>(-)43902.43</b>	<b>(-)21867.65</b>	

\*includes Public Account Receipts (item 1.4)

\*\*includes Public Account Disbursement (item 2.6)

**CHART X, CAPITAL ACCOUNT**



## 9. EXPENDITURE ON CAPITAL ACCOUNT (DEVELOPMENT AND NON-DEVELOPMENT)

9.1 The expenditure on Capital Account is divided into Development and Non-Development categories. The Development and Non-Development expenditure during 2014-15 works out to 65.57 per cent and 34.43 per cent respectively. The percentage shares of Economic and Social Services under Development Expenditure work out to 39.42 percent and 26.15 per cent respectively of the total expenditure on Capital Account.

9.2 The break up of expenditure on Developmental and Non-Developmental items on Capital Account is presented in Table 9. The details are also depicted in Chart - XI.

**TABLE - 9**

### EXPENDITURE ON CAPITAL ACCOUNT (DEVELOPMENT AND NON-DEVELOPMENT)

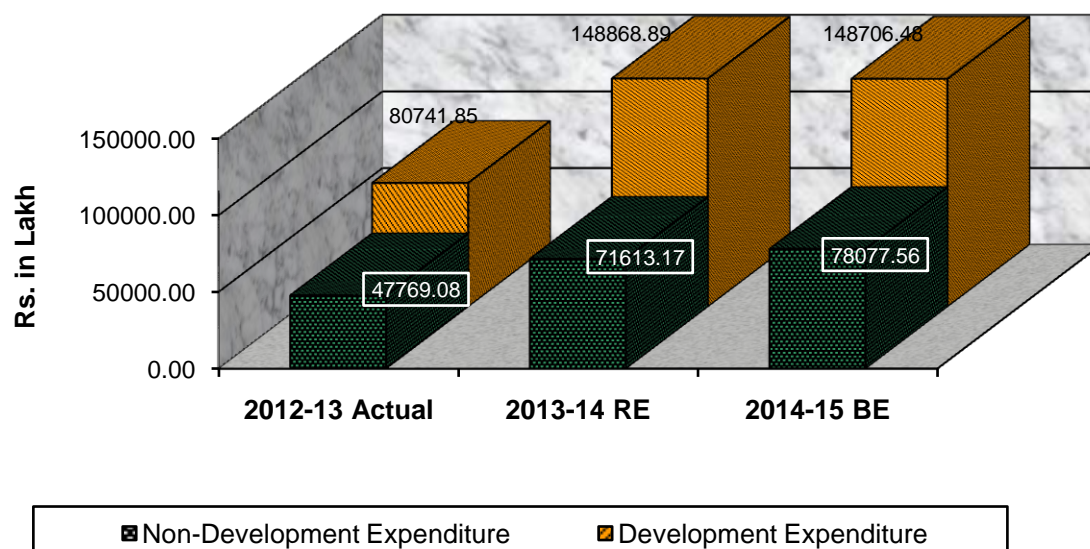
(Rs.in lakh)					
Sl.No.	Heads of Expenditure	2012-13 Actual	2013-14 Revised Estimates	2014-15 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	<b>EXPENDITURE ON CAPITAL ACCOUNT</b>	128510.93	220482.06	226784.04	102.86
		(100.00)	(100.00)	(100.00)	
<b>I</b>	<b>DEVELOPMENT EXPENDITURE</b>	80741.85	148868.89	148706.48	99.89
		(62.83)	(67.52)	(65.57)	
A	Social Services	18725.82	42880.02	59308.59	138.31
		(14.57)	(19.45)	(26.15)	
1	Education, Sports, Art & Culture	8218.14	13283.86	27606.60	207.82
		(6.40)	(6.03)	(12.17)	
2	Medical, Family Welfare, Public Health, Sanitation & Water Supply	9252.22	22646.52	24651.34	108.85
		(7.20)	(10.27)	(10.87)	
3	Housing	18.42	32.00	31.00	96.87
		(0.01)	(0.01)	(0.01)	
4	Urban Development	96.15	103.89	184.00	177.11
		(0.07)	(0.05)	(0.08)	
5	Others	1140.89	6813.75	6835.65	100.32
		(0.89)	(3.09)	(3.02)	
B	Economic Services	62016.03	105988.87	89397.89	84.35
		(48.26)	(48.07)	(39.42)	
1	General Economic Services	4766.19	11374.00	7735.40	68.01
		(3.71)	(5.16)	(3.41)	
2	Agricultural & Allied Services including Rural Development & Hill Areas	1644.17	5551.23	7704.20	138.78
		(1.28)	(2.52)	(3.39)	
3	Industries & Minerals	44.34	1160.05	1335.05	115.09
		(0.03)	(0.52)	(0.59)	



Table 9 cont.....

Sl.No.	Heads of Expenditure	2012-13 Actual	2013-14 Revised Estimates	2014-15 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
4	Water and Power Development	31839.01 (24.78)	48303.00 (21.91)	38633.73 (17.04)	79.98
4.1	Irrigation and Flood Control	11291.77 (8.79)	25238.00 (11.45)	17689.23 (7.80)	70.09
4.2	Power Projects	20515.43 (15.96)	22735.00 (10.31)	20844.50 (9.19)	91.68
4.3	Non-Conventional Sources of Energy Energy	31.81 (0.03)	330.00 (0.15)	100.00 (0.05)	30.30
5	Transport and Communication	23722.32 (18.46)	39600.59 (17.96)	33989.51 (14.99)	85.83
5.1	Roads and Bridges	19869.76 (15.46)	29590.00 (13.42)	30175.01 (13.31)	101.98
5.2	Others	3852.56 (3.00)	10010.59 (4.54)	3814.50 (1.68)	38.10
<b>II</b>	<b>NON-DEVELOPMENT EXPENDITURE</b>	<b>47769.08</b> <b>(37.17)</b>	<b>71613.17</b> <b>(32.48)</b>	<b>78077.56</b> <b>(34.43)</b>	<b>109.03</b>
1	General Services	13465.37 (10.48)	31643.00 (14.35)	34420.33 (15.18)	108.78
2	Loans and Advances	397.63 (0.31)	891.36 (0.40)	1579.91 (0.69)	177.25
3	Loans and Advances from Government of India	2807.34 (2.18)	2770.16 (1.26)	2895.93 (1.28)	104.54
4	Internal Debt of the State Government	31098.74 (24.20)	36308.65 (16.47)	39181.39 (17.28)	107.91
5	Appropriation to the Contingency Fund	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	-

CHART XI, EXPENDITURE ON CAPITAL ACCOUNT



## 10. PER CAPITA RECEIPTS ON REVENUE AND CAPITAL ACCOUNT

10.1 The per capita receipts on Revenue and Capital Account, together for 2014-15 work out to Rs.156562.49 as compared to Rs.156675.49 for 2013-14, showing thereby a decrease of 0.07 per cent. Estimates of per capita receipts on Revenue and Capital Account for 2014-15 are placed at Rs. 43824.07 and Rs. 112738.42 respectively as against Rs. 39527.94 and Rs. 117147.55 respectively for 2013-14. The per capita tax revenue is expected to rise by 3.91 per cent in 2014-15 as compared to 2013-14.

10.2 Details regarding per capita receipts from various taxes and duties are given in Table 10 and depicted in Chart XII.

**TABLE – 10**

### PER CAPITA RECEIPTS ON REVENUE AND CAPITAL ACCOUNT

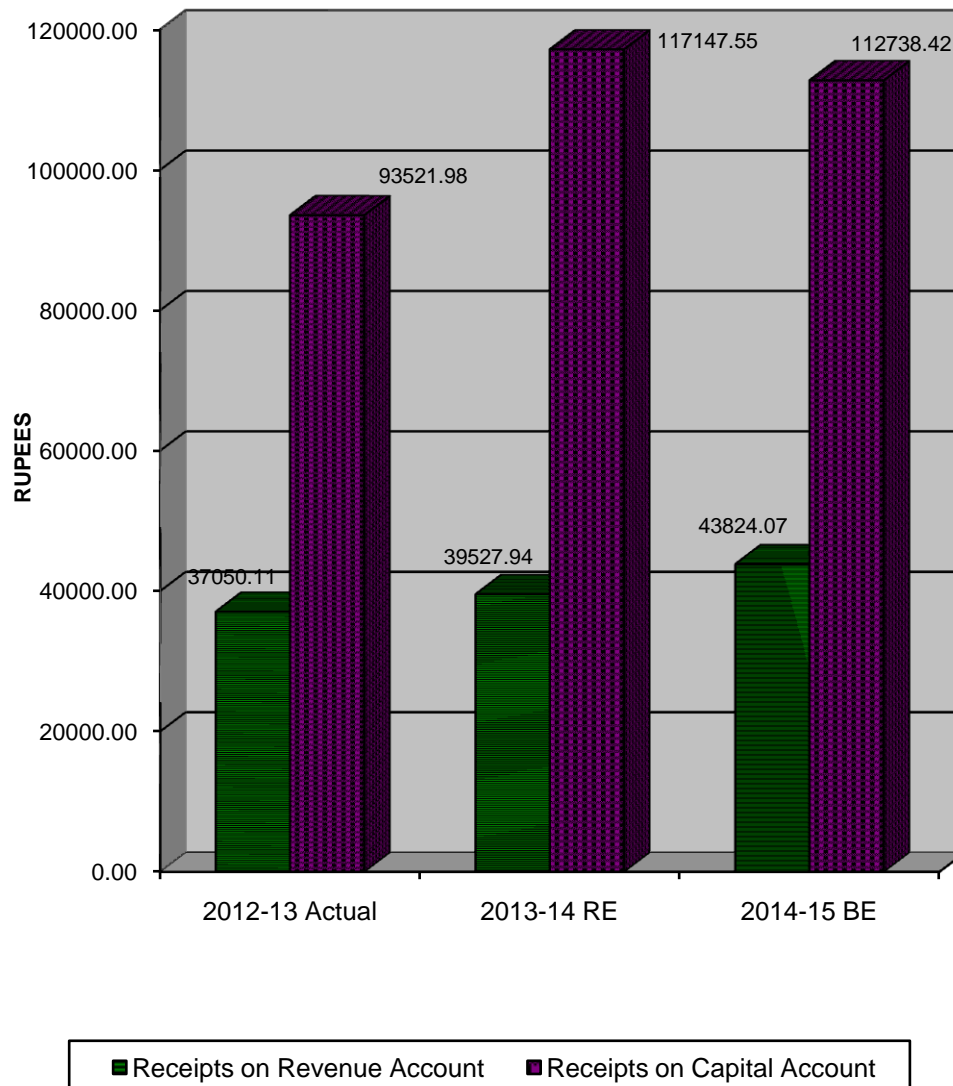
(In Rupees)

Sl. No.	Sources of Receipts	2012-13* Actual	2013-14* Revised Estimates	2014-15* Budget Estimates	Col.5 as percentag e of col. 4
1	2	3	4	5	6
<b>I</b>	<b>RECEIPTS ON REVENUE ACCOUNT</b>	<b>37050.11</b>	<b>39527.94</b>	<b>43824.07</b>	<b>110.87</b>
A	Tax Revenue	23558.69	26549.07	27586.57	103.91
1	Corporation Tax	1769.72	1898.62	1940.95	102.23
2	Taxes on Income other than Corporation Tax	1059.51	1107.93	1056.25	95.34
3	Other Taxes on Income & Expenditure	0.00	0.00	0.00	-
4	Land Revenue	70.56	2276.05	1371.55	60.26
5	Stamps & Registration	3323.93	3207.31	2948.98	91.95
6	Estate duty	0.00	0.00	0.00	-
7	Taxes on Wealth	2.98	6.15	6.26	101.79
8	Customs	818.66	1033.16	1018.14	98.55
9	Union Excise Duties	556.44	589.18	759.57	128.92
10	State Excise	1349.40	1443.08	1570.93	108.86
11	Sales Tax	9998.57	10348.02	12479.97	120.60
12	Taxes on vehicles	940.20	869.42	918.29	105.62
13	Taxes on Goods and Passengers	1632.10	1670.65	1409.67	84.38
14	Taxes and Duties on Electricity	0.00	0.00	0.00	-
15	Service Tax	718.89	785.07	727.93	92.72
16	Other Taxes and Duties on Commodities and Services	1317.73	1314.43	1378.09	104.84
B	Non-Tax Revenue	11617.44	10445.06	12895.27	123.46
C	Grants-in-aid & Contribution	1873.98	2533.81	3342.23	131.91
<b>II</b>	<b>RECEIPTS ON CAPITAL ACCOUNT**</b>	<b>93521.98</b>	<b>117147.55</b>	<b>112738.42</b>	<b>96.24</b>
1	Loans and Advances	92.32	104.18	95.76	91.92
2	Loans and Advances from Central Government	1056.00	720.26	1219.48	169.31
3	Internal Debt of the State Government	8689.11	6073.69	6503.12	107.07
4	Appropriation to contingency fund.	0.00	0.00	0.00	-
5	Public Account Receipts	83684.55	110249.42	104920.07	95.17
<b>GRAND TOTAL</b>		<b>130572.09</b>	<b>156675.49</b>	<b>156562.49</b>	<b>99.93</b>

\*Per Capita Receipts are calculated using estimated population based on decadal growth rate of population declared during Population Census, 2011 by Directorate of Census Operations, Goa.

\*\*includes Public Account receipts.

**CHART XII, PER CAPITA RECEIPT**



## 11. PER CAPITA DEVELOPMENT AND NON-DEVELOPMENT EXPENDITURE

11.1 Table 11 shows per capita development and non-development expenditure under Revenue and Capital Account. Per capita development expenditure under Revenue account is expected to increase by 5.97 percent and non-development expenditure under Revenue account is expected to increase by 4.58 percent as compared to previous year. The per capita development expenditure under Capital Account shows a decrease of 7.65 percent during 2014-15 over 2013-14, while the per capita non-development expenditure under Capital Account is expected to rise slightly by 0.79 %.

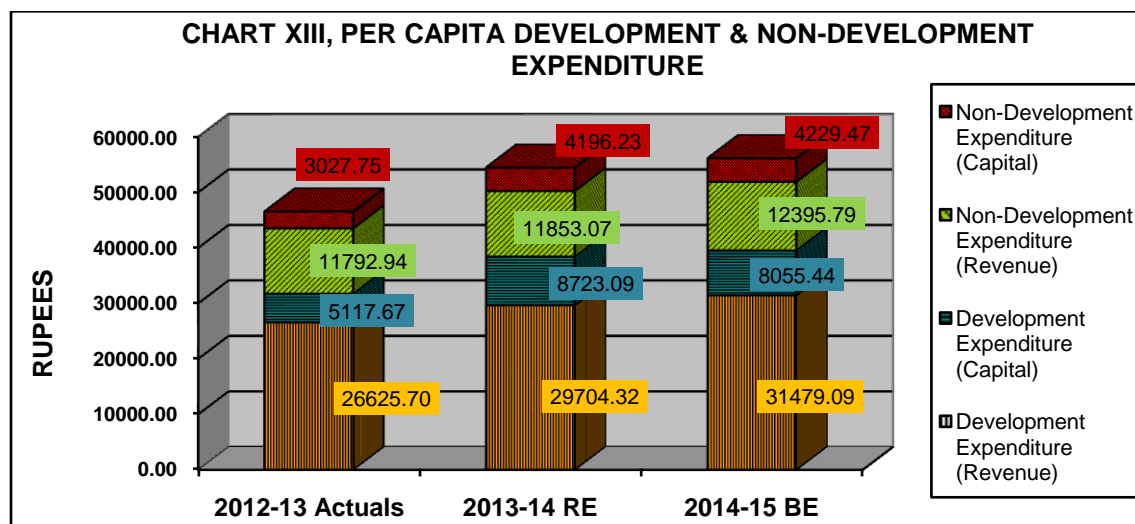
11.2 Details of per capita development and non-development expenditure under revenue and capital are shown in the table 11 below and also depicted in Chart XIII.

**TABLE - 11**  
**PER CAPITA DEVELOPMENT AND NON-DEVELOPMENT  
EXPENDITURE**

(In Rupees)

Sl.No	Sources of Receipts	2012-13* Actual	2013-14* Revised Estimates	2014-15* Budget Estimates	Col.5 as percentag of col.6
1	2	3	4	5	6
I	<b>DEVELOPMENT EXPENDITURE</b>	<b>31743.37</b>	<b>38427.41</b>	<b>39534.53</b>	<b>102.88</b>
	REVENUE	26625.70	29704.32	31479.09	105.97
	CAPITAL	5117.67	8723.09	8055.44	92.35
II	<b>NON-DEVELOPMENT EXPENDITURE</b>	<b>14820.69</b>	<b>16049.30</b>	<b>16625.26</b>	<b>103.59</b>
	REVENUE	11792.94	11853.07	12395.79	104.58
	CAPITAL	3027.75	4196.23	4229.47	100.79
III	<b>TOTAL EXPENDITURE</b>	<b>46564.06</b>	<b>54476.71</b>	<b>56159.79</b>	<b>103.09</b>
	REVENUE	38418.64	41557.39	43874.88	105.58
	CAPITAL	8145.42	12919.32	12284.91	95.09

\*Per capita expenditure.



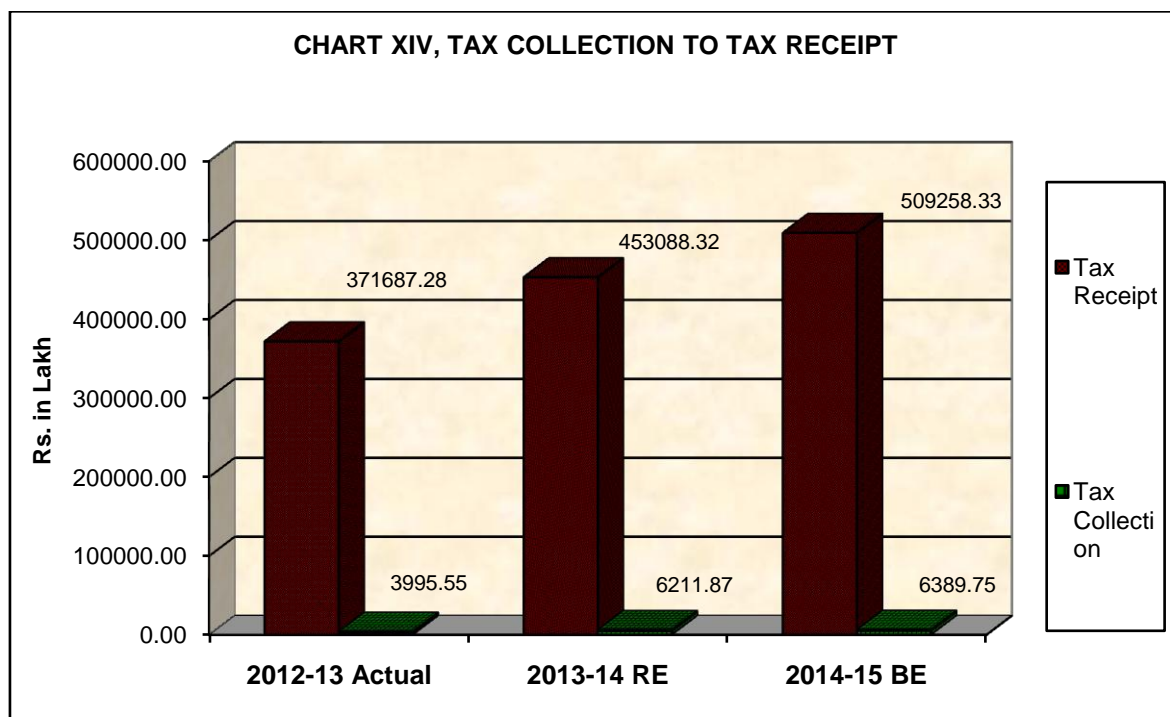
## 12. PERCENTAGE OF TAX COLLECTION TO TAX RECEIPTS

12.1 Table 12 gives the percentage tax collection to the total receipts under different heads. They are also depicted in Chart XIV.

**TABLE – 12**

### PERCENTAGE OF TAX COLLECTION TO TAX RECEIPTS

Sl.No.	Sources of Receipts	2012-13 Actual	2013-14 Revised Estimates	2014-15 Budget Estimates
1	2	3	4	5
1	Corporation Tax	0.00	0.00	0.00
2	Taxes on Income other than Corporation Tax	0.00	0.00	0.00
3	Other Taxes on Income and Expenditure	0.00	0.00	0.00
4	Land Revenue	76.67	2.72	4.26
5	Stamps and Registration	1.13	1.42	1.52
6	Taxes on Wealth	0.00	0.00	0.00
7	Customs	0.00	0.00	0.00
8	Union Excise Duties	0.00	0.00	0.00
9	State Excise	4.48	6.09	5.97
10	Sales Tax	0.75	1.23	0.82
11	Taxes on Vehicles	1.81	2.41	2.66
12	Taxes on Goods and Passengers	0.00	0.00	0.00
13	Service Tax	0.00	0.00	0.00
14	Other Taxes and Duties on Commodities and Services	0.71	1.51	1.64
<b>15</b>	<b>Percentage of total tax collection to total tax receipts</b>	<b>1.07</b>	<b>1.37</b>	<b>1.25</b>



### 13 - TRENDS IN RECEIPTS (REVENUE AND CAPITAL ACCOUNT)

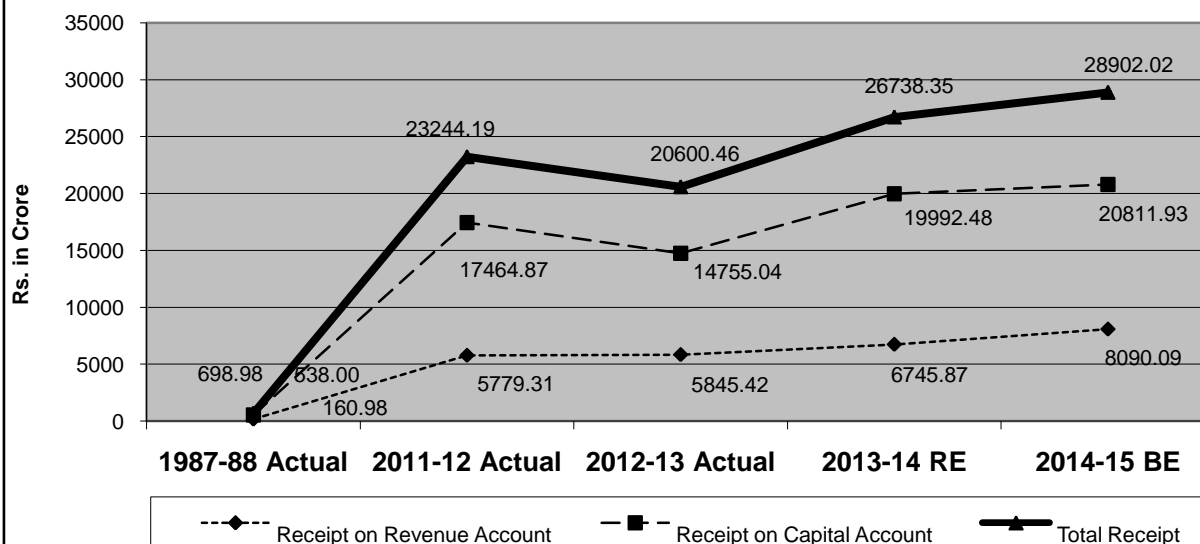
13.1 The trend in receipts on both the Revenue and the Capital Account for 1987-88 and from 2011-12 to 2014-15 are shown in Table 13. The details are also depicted in Chart – XV.

**TABLE – 13  
TRENDS IN RECEIPTS**

(Rs. in crore)

Sr.No.	Head of Receipts	1987-88 Actual	2011-12 Actuals	2012-13 Actuals	2013-14 Revised Estimates	2014-15 Budget Estimates
1	2	3	5		6	7
<b>I</b>	<b>TOTAL RECEIPTS ON REVENUE AND CAPITAL ACCOUNT</b>	<b>698.98</b> <b>(100.00)</b>	<b>23244.19</b> <b>(3325.50)</b>	<b>20600.46</b> <b>(2947.22)</b>	<b>26738.35</b> <b>(3825.34)</b>	<b>28902.02</b> <b>(4134.88)</b>
<b>A</b>	<b>RECEIPTS ON REVENUE ACCOUNT</b>	<b>160.98</b> <b>(100.00)</b>	<b>5779.31</b> <b>(3590.07)</b>	<b>5845.42</b> <b>(3631.15)</b>	<b>6745.87</b> <b>(4190.50)</b>	<b>8090.09</b> <b>(5025.52)</b>
1	Tax Revenue	56.84 (100.00)	3231.61 (5685.43)	3716.87 (6539.18)	4530.88 (7971.29)	5092.58 (8959.50)
2	Non-tax Revenue	36.22 (100.00)	2312.12 (6383.54)	1832.89 (5060.44)	1782.56 (4921.48)	2380.51 (6572.36)
3	Grants in Aid and Contribution	67.92 (100.00)	235.58 (346.84)	295.66 (435.31)	432.42 (636.66)	616.99 (908.41)
<b>B</b>	<b>RECEIPTS ON CAPITAL ACCOUNT</b>	<b>538.00</b> <b>(100.00)</b>	<b>17464.87</b> <b>(3246.33)</b>	<b>14755.04</b> <b>(2742.57)</b>	<b>19992.48</b> <b>(3716.07)</b>	<b>20811.93</b> <b>(3868.39)</b>
1	Loans and Advances	1.10 (100.00)	15.59 (1454.54)	14.57 (1323.64)	17.78 (1616.36)	17.68 (1607.27)
2	Internal Debt of the State Government	1.57 (100.00)	323.61 (20612.10)	1370.89 (87317.83)	1036.54 (66021.66)	1200.50 (76464.97)
3	Loans and Advances from Central Government	114.24 (100.00)	212.90 (186.36)	166.61 (145.84)	122.92 (107.60)	225.12 (197.06)
5	Public Account Receipts	421.09 (100.00)	16912.77 (4016.42)	13202.98 (3135.43)	18815.24 (4468.22)	19368.63 (4599.64)

**CHART XV, TRENDS IN RECEIPTS ON REVENUE AND CAPITAL ACCOUNT**



## 14. TWELFTH FIVE YEAR PLAN OUTLAY 2012-2017 OF GOA

The detailed sectoral outlay for the Eleventh/Twelfth Five Year Plan, expenditure for 2010-11 to 2012-13 and Agreed Outlay for 2013-14 are given in Table 14.

**TABLE – 14**

### **ELEVENTH/TWELFTH FIVE YEAR PLAN AND BUDGET ESTIMATE 2013-14 OF GOA**

(Rs. in Crore)

Sl. No.	Heads of Development	Eleventh Five Year Plan Outlay (2007-12)	Twelfth Five Year Plan Outlay* (2012-17)	Actual Expenditure 2010-11	Actual Expenditure 2011-12	Actual Expenditure 2012-13	Agreed Outlay 2013-14
1	2	2	3	4	5	6	7
I	Agriculture and Allied Activities	211.76	1018.57	72.75	89.87	133.14	250.33
II	Rural Development	234.98	858.33	50.54	62.84	51.55	127.16
III	Special Area Development Programme	23.10	81.34	12.45	9.64	6.19	13.39
IV	Irrigation and Flood Control	579.74	1545.16	247.95	223.19	138.24	291.95
V	Energy	830.08	2177.53	191.54	201.53	259.82	268.80
VI	Industry and Minerals	117.79	393.54	28.30	22.26	24.74	222.28
VII	Transport	716.84	2280.71	360.59	322.90	364.22	474.73
VIII	Science, Technology & Environment	315.33	709.21	62.41	79.46	81.42	100.64
IX	General Economic Services	181.19	1642.08	134.18	56.80	85.05	194.50
X	Social Services	3977.70	13033.06	760.28	897.91	1190.79	2195.60
XI	General Services	1296.55	2556.70	186.42	42.28	299.82	575.62
<b>GRAND TOTAL</b>		<b>8485.06</b>	<b>26296.23</b>	<b>2107.41</b>	<b>2008.68</b>	<b>2634.98</b>	<b>4715.00</b>

\* Tentatively approved.