



GOVERNMENT OF GOA  
**BUDGET IN BRIEF**  
**2018 - 19**



**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 2018-19 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.

Porvorim,  
August, 2018

**Dr. Y. Durga Prasad**  
Director

|         |   |       |
|---------|---|-------|
| Sr. No. | Introduction  | 1-2   |
| 1       | Overall Budgetary Position  | 3-4   |
| 2       | Revenue Account   | 5-7   |
| 3       | Source-wise Tax Receipts on Revenue Account                                     | 8-10  |
| 4       | Source-wise Non-Tax Receipts on Revenue Account                                 | 11-12 |
| 5       | Expenditure of Revenue Account by Broad Group (Development and Non-Development) | 13    |
| 6       | Development Expenditure (Revenue Account)                                       | 14-16 |
| 7       | Non-Development Expenditure (Revenue Account)                                   | 17-18 |
| 8       | Capital Account   | 19-20 |
| 9       | Expenditure of Capital Account  | 21-22 |
| 10      | Per Capita Receipts on Revenue and Capital Account                              | 23-24 |
| 11      | Per Capita Development and Non-Development Expenditure                          | 25    |
| 12      | Percentage of Tax Collection to Tax Receipts                                    | 26    |
| 13      | Trend in Receipts (Revenue and Capital Account )                                | 27    |

## 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 estimates for the current year and the budget estimates for the ensuing year.

The Accounts of the Government of Goa are maintained 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 Inter-state Settlement).

2. The expenditure out of the Consolidated Fund is of two types, one is ‘Charged’ and the other is “Voted”. The expenditure of the State Government which is so essential in nature that it does not require to be put to vote in the Assembly is called ‘Charged’ expenditure, whereas the expenditure which is open to debate and subjected to vote in the Assembly is called ‘Voted’ expenditure. The following expenditure is charged on the Consolidated Fund of the State.
  - a) Emoluments and allowances of the Governor and other expenditure relating to his/her office.
  - b) The salaries and allowances of the 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.
3. 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.

borrowings, 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 Works, 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.

4. The Tax Revenue now includes the newly introduced nationwide Goods and Services Tax (GST). GST is also known as One Nation One Tax i.e. uniform tax slabs for different commodities in all the States/UTs.
5. 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.
6. 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 is 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.
7. Few Reserve Funds have been created for special purposes and deposits are made in those funds by appropriation from the 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. Credits and debits taken to the adjusting heads in the division are eventually cleared by adjustment under final heads.
8. 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 2018-19, envisages Total Receipts of Rs.30658.13crore both on Revenue and Capital Account as against the Total Expenditure estimated at Rs.34008.32crore, showing overall deficit of Rs.3350.19crore. On the Revenue Account, the receipts are estimated at Rs.11880.69crore and expenditure at Rs.11736.04crore, leaving a surplus of Rs.144.65crore. On Capital Account, the receipts are estimated at Rs.18777.43crore and expenditure at Rs.22272.27crore, thereby showing a deficit of Rs.3494.84 crore. Expenditure on Capital Account includes expenditure on Public Account.

1.2 When compared with the revised estimate for 2017-18, the budget estimate of total receipts and expenditure on revenue and capital account for 2018-19, show an increase of 5.44(Receipt) and 7.79(Expenditure) percent respectively. Grants-in-aid and contributions from the Central Government which amounted to Rs. 673.68crore in the revised estimate in 2017-18, has increased to Rs. 754.11crore in the budget estimate 2018-19.

1.3 The overall budgetary position under revenue and capital account for the years 2016-17 (Actual) to 2018-19 (Budget Estimates) is depicted in Charts – I & II.

**Table I**

### OVERALL BUDGETARY POSITION

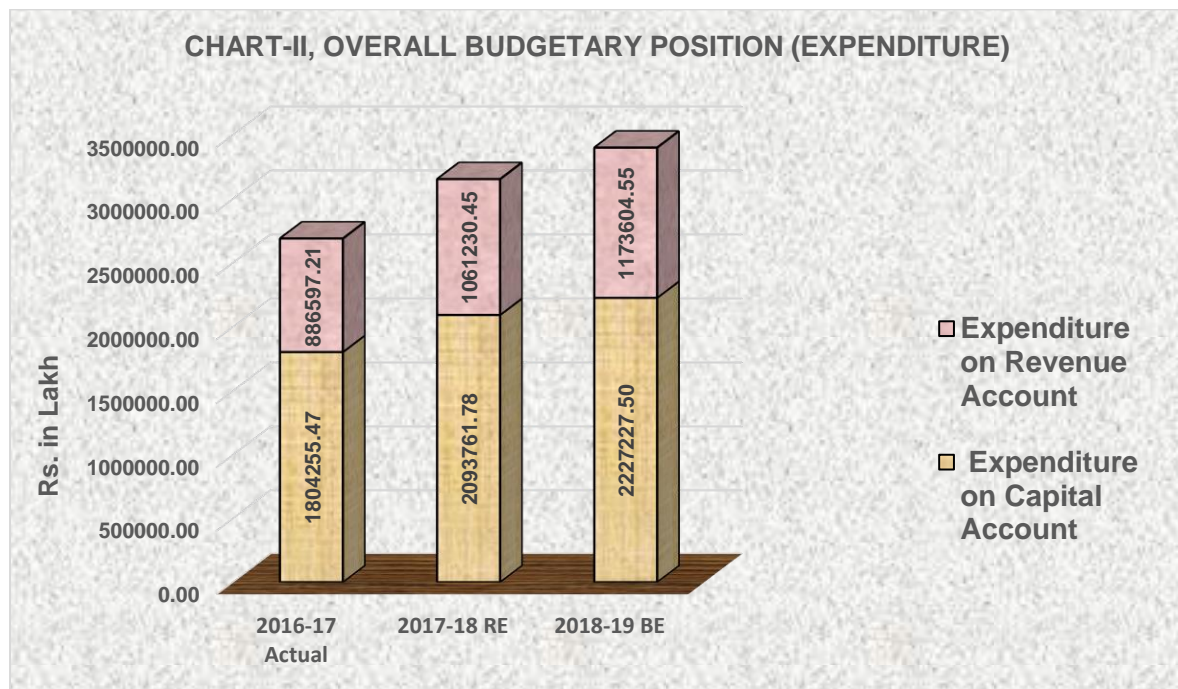
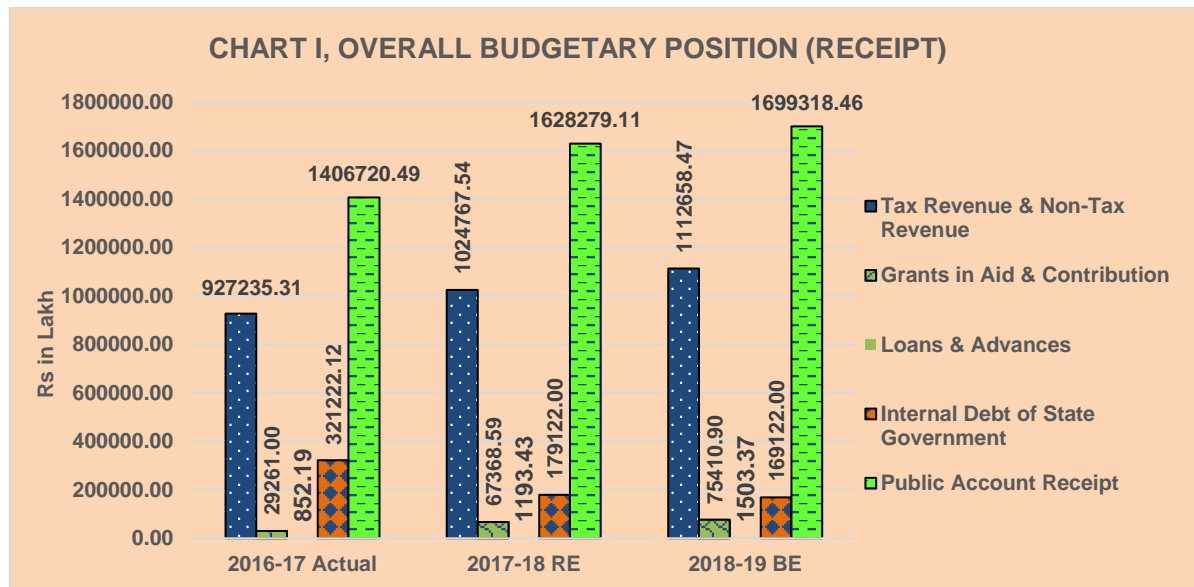
(Rs. in lakh)

| Sl. No.   | Major Head  | 2016-17 Actuals        | 2017-18 Revised Estimates | 2018-19 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) | 927235.31<br>(96.94)   | 1024767.54<br>(93.83)     | 1112658.47<br>(93.65)    | 108.58                       |
| 2         | Grants-in-Aid and Contributions                           | 29261.00<br>(3.06)     | 67368.59<br>(6.17)        | 75410.90<br>(6.35)       | 111.94                       |
| 3         | Total Revenue Receipts                                    | 956496.31<br>(100.00)  | 1092136.13<br>(100.00)    | 1188069.37<br>(100.00)   | 108.78                       |
| 4         | Expenditure on Revenue Account                            | 886597.21              | 1061230.45                | 1173604.55               | 110.59                       |
| 5         | Surplus(+) or Deficit(-)                                  | 69899.10               | 30905.68                  | 14464.82                 |                              |
| <b>II</b> | <b>CAPITAL ACCOUNT</b>                                    |                        |                           |                          |                              |
| 1         | Loans and Advances  | 852.19<br>(0.05)       | 1193.43<br>(0.07)         | 1503.37<br>(0.08)        | 125.97                       |
| 2         | Internal Debt of the State Government                     | 321222.12<br>(18.48)   | 179122.00<br>(9.87)       | 169122.00<br>(9.01)      | 94.42                        |
| 3         | Loans and Advances from Central Government                | 9186.82<br>(0.53)      | 6862.00<br>(0.38)         | 7800.00<br>(0.42)        | 113.67                       |
| 4         | Public Account Receipts                                   | 1406720.49<br>(80.94)  | 1628279.11<br>(89.69)     | 1699318.46<br>(90.50)    | 104.36                       |
| 5         | Total Capital Receipts (Capital Account + Public Account) | 1737981.62<br>(100.00) | 1815456.54<br>(100.00)    | 1877743.83<br>(100.00)   | 103.43                       |
| 6         | Expenditure on Capital Account**                          | 1804255.47             | 2093761.78                | 2227227.50               | 106.37                       |
| 7         | Surplus (+) or Deficit (-)                                | -66273.85              | -278305.24                | -349483.67               | 125.58                       |

Table I CONT... (Rs. in lakh)

| Sl. No.    | Item   | 2016-17 Actual | 2017-18 Revised Estimates | 2018-19 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    | 2694477.93     | 2907592.67                | 3065813.20               | 105.44                       |
| 2          | Total Expenditure on Revenue and Capital Account | 2690852.68     | 3154992.23                | 3400832.05               | 107.79                       |
| 3          | <b>Surplus (+) or Deficit (-)</b>                | <b>3625.25</b> | <b>-247399.56</b>         | <b>-335018.85</b>        |                              |

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





## 2. REVENUE ACCOUNT

**2.1** Of the total estimated Revenue Receipts during the year 2018-19 i.e. Rs. 11880.69crore, the Tax Revenue is estimated to contribute Rs.8257.25 crore (69.50%) and the Non-Tax Revenue Rs. 2869.33 crore (24.15%). The Grants-in-aid and contributions are placed at Rs.754.11crore (6.35%). Due to introduction of GST under the head "Tax-Revenue", the State GST accounts for 26.29% of the total Revenue Receipts. Economic Services emerged as the largest source of Non-Tax Revenue to the Government, its contribution being Rs. 2341.17crore (19.71%).

**2.2** On the expenditure side, Social Services account for Rs. 4732.61crore i.e. 40.33% of the estimated total expenditure, followed by Economic Services at Rs.3475.38crore or (29.61%) and General Services at Rs.3528.05crore (30.06%).

**2.3** Table-2 presents details of the principal sources of Receipt/Revenue and the proposed heads of expenditure during 2018-19. Charts-III & IV depict the receipts and expenditure under Revenue Account.

**TABLE-2**  
**REVENUE ACCOUNT**

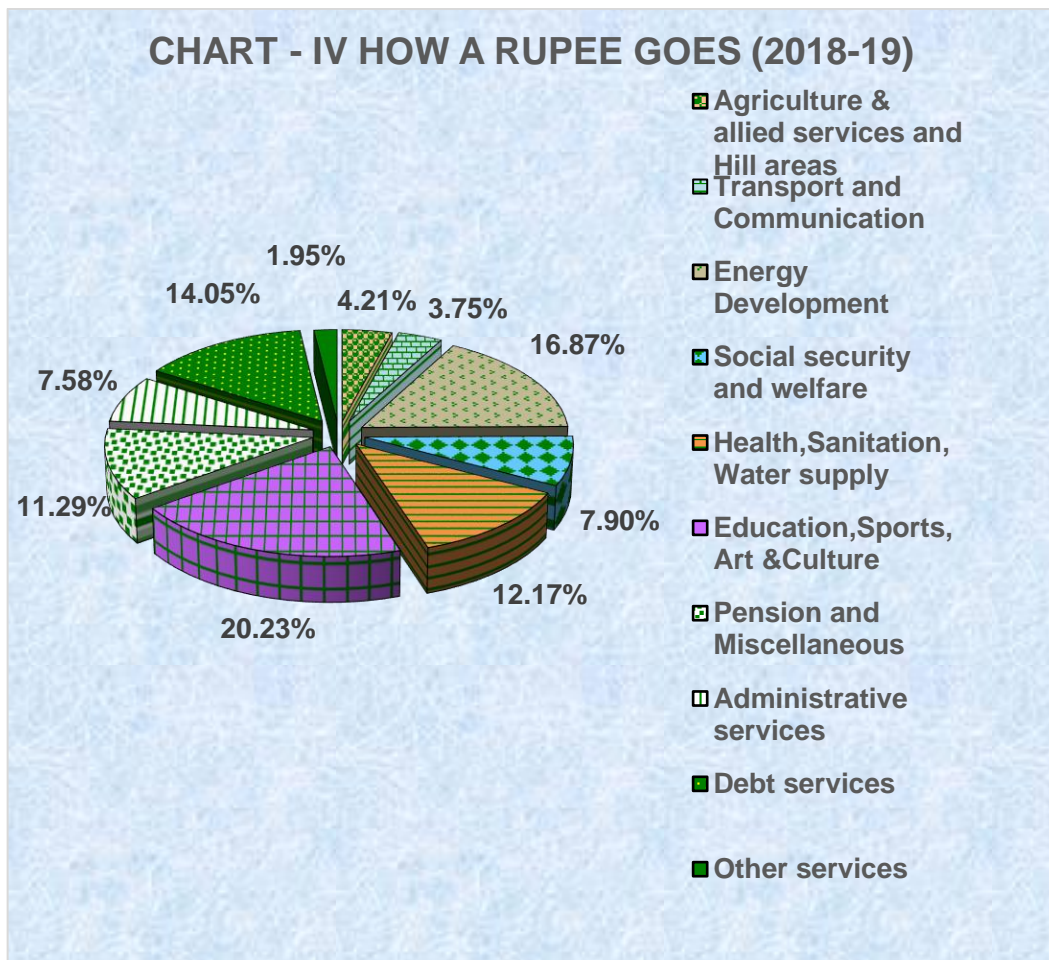
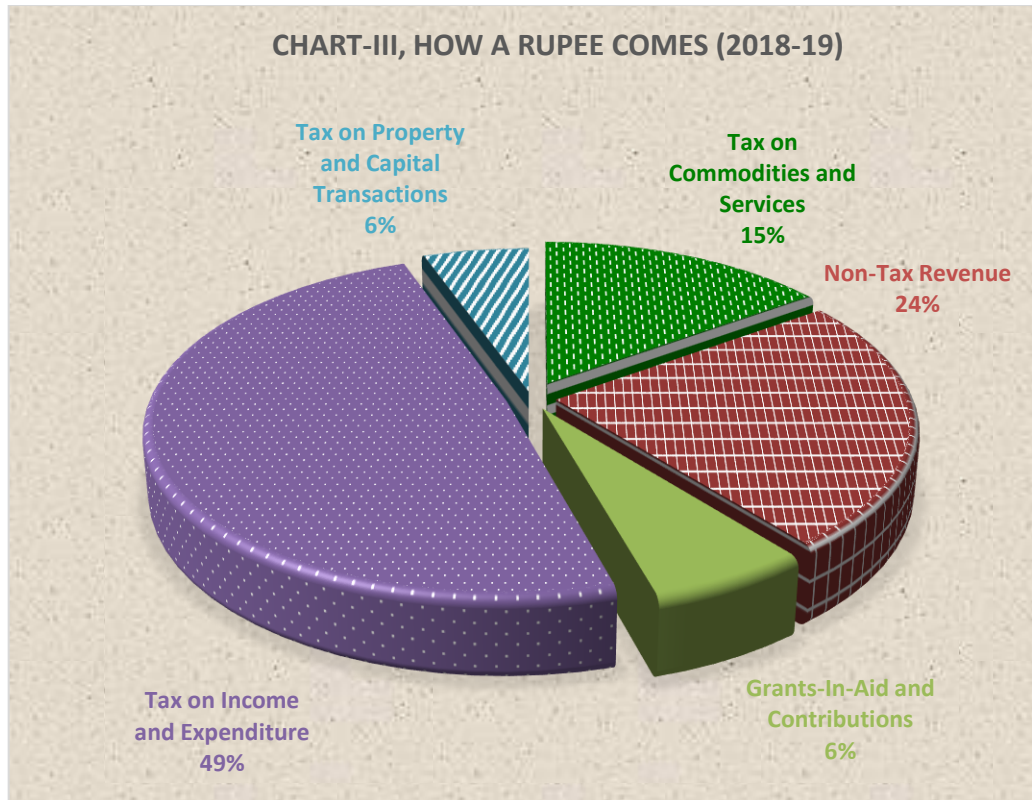
| Sl. No | Sources of Receipts                               | Budget Estimates 2018-19           | Sl. No. | Heads of Expenditure               | Budget Estimates 2018-19           |
|--------|---|------------------------------------|---------|------------------------------------|------------------------------------|
| I      | <b>TAX REVENUE</b>                                | <b>825725.16</b><br><b>(69.50)</b> | I       | <b>GENERAL SERVICES</b>            | <b>352805.30</b><br><b>(30.06)</b> |
| A      | <b>Tax on Income and Expenditure</b>              | <b>581285.00</b><br><b>(48.92)</b> | 1       | Organs of State                    | 11833.69<br>(1.01)                 |
| 1      | Corporation Tax                                   | 83647.00<br>(7.04)                 | 2       | Fiscal Services                    | 7798.00<br>(0.66)                  |
| 2      | Taxes on Income other than Corporation Tax        | 74023.00<br>(6.23)                 | 3       | Debt Interest/Services             | 142213.67<br>(12.12)               |
| 3      | Other Taxes on Income & Expenditure               | 0.00<br>(0.00)                     | 4       | Administrative Services            | 76702.65<br>(6.53)                 |
| 4      | Central GST                                       | 103315.00<br>(8.69)                | 5       | Pension and Miscellaneous Services | 114257.29<br>(9.74)                |
| 5      | State GST   | 312362.00<br>(26.29)               |         |                                    |                                    |
| 6      | Integrated GST                                    | 7938.00<br>(0.67)                  |         |                                    |                                    |
| B      | <b>Taxes on Property and Capital Transactions</b> | <b>65209.13</b><br><b>(5.49)</b>   |         |                                    |                                    |
| 1      | Land Revenue                                      | 3958.69<br>(0.33)                  |         |                                    |                                    |
| 2      | Stamps and Registration                           | 61253.44<br>(5.16)                 |         |                                    |                                    |



Table 2- Cont....

(Rs. in lakh)

| Sl. No     | Sources of Receipts                                | Budget Estimates 2018-19           | Sl. No     | Heads of Expenditure   | Budget Estimates 2018-19           |
|------------|--|------------------------------------|------------|--|------------------------------------|
| 3          | Estate Duty  | 0.00<br>(0.00)                     | II         | <b>SOCIAL SERVICES</b>   | <b>473261.49</b><br><b>(40.33)</b> |
| 4          | Taxes on Wealth                                    | -3.00<br>(0.00)                    | 1          | General, Technical Education, Sports and Youth Services Art and Culture      | 204768.07<br>(17.45)               |
| <b>C</b>   | <b>Taxes on Commodities and Services</b>           | <b>179231.03</b><br><b>(15.09)</b> | 2          | Medical, Family Welfare, Public Health, Sanitation and Water Supply          | 123212.69<br>(10.50)               |
| 1          | Customs  | 14677.00<br>(1.24)                 | 3          | Housing and Urban Development  | 28708.91<br>(2.45)                 |
| 2          | Union Excise Duties                                | 14303.00<br>(1.20)                 | 4          | Labour Employment  | 11825.7<br>(1.01)                  |
| 3          | State Excise                                       | 40586.36<br>(3.42)                 | 5          | Social Security and Welfare  | 79943.39<br>(6.81)                 |
| 4          | Sales Tax, Trade Tax etc                           | 78258.00<br>(6.59)                 | 6          | Other Social Services  | 19736.55<br>(1.68)                 |
| 5          | Taxes on Vehicles                                  | 25686.00<br>(2.16)                 | 7          | Information and Broadcasting   | 5066.18<br>(0.43)                  |
| 6          | Taxes on Goods and Passengers                      | 3160.96<br>(0.27)                  | <b>III</b> | <b>Economic Services</b>   | <b>347537.76</b><br><b>(29.61)</b> |
| 7          | Taxes and Duties on Electricity                    | 0.00<br>(0.00)                     | 1          | General Economic Services  | 37768.78<br>(3.22)                 |
| 8          | Service Tax  | 0.00<br>(0.00)                     | 2          | Agriculture and Allied Services and Hill Areas                               | 42677.64<br>(3.64)                 |
| 9          | Other Taxes and Duties on Commodities and Services | 2559.71<br>(0.21)                  | 3          | Major, Medium and Minor Irrigation, Command area development & Flood Control | 16895.66<br>(1.44)                 |
| <b>II</b>  | <b>NON-TAX REVENUE</b>                             | <b>286933.31</b><br><b>(24.15)</b> | 4          | Industries and Minerals  | 32481.71<br>(2.77)                 |
| 1          | Interest Receipts, Dividend and Profit             | 3060.52<br>(0.26)                  | 5          | Power Development  | 170762.84<br>(14.55)               |
| 2          | General Services                                   | 22391.38<br>(1.88)                 | 6          | Transport  | 37935.21<br>(3.23)                 |
| 3          | Social Services                                    | 27364.49<br>(2.30)                 | 7          | Science, Technology, Environment   | 9015.92<br>(0.77)                  |
| 4          | Economic Services                                  | 234116.92<br>(19.71)               |            |  |                                    |
| <b>III</b> | <b>GRANTS-IN-AID AND CONTRIBUTIONS</b>             | <b>75410.9</b><br><b>(6.35)</b>    |            |  |                                    |
|            | <b>Total (I+II+III)</b>                            | <b>1188069.37</b>                  |            | <b>Total (I+II+III)</b>  | <b>1173604.55</b>                  |



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

3.1 The total Tax Receipts are estimated to increase to Rs.8257.25crore in 2018-19 from Rs.7391.83crore in the year 2017-18i.e. by 11.71% as compared to the previous year. The newly introduced GST, as a major source of Tax Revenue is expected to contribute Rs.3123.62 crore, an 82% rise over the previous year contributing 37.83% of the total tax revenue. Corporation tax with Rs.836.47crore, Central GST with Rs.1033.15 crore and Stamps&Registration with Rs.612.53crore are the other major contributors accounting for 10.13%, 12.51% and 7.42% respectively of the total receipts.

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

**TABLE – 3**  
**SOURCEWISE TAX RECEIPTS ON REVENUE ACCOUNT**

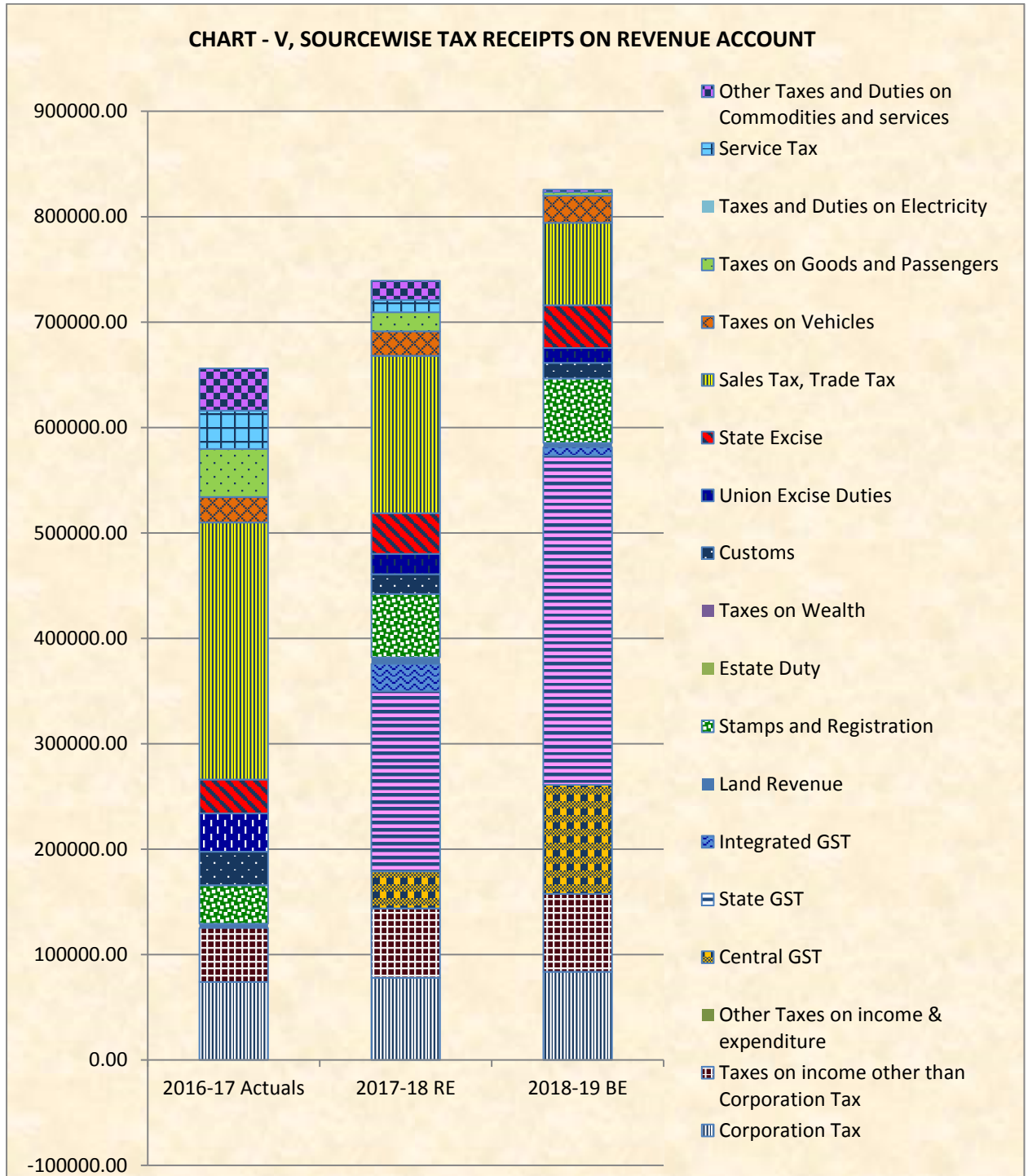
(Rs. in lakh)

| Sl. No. | Sources of Tax Revenue                     | 2016-17 Actuals                    | 2017-18 Revised Estimates          | 2018-19 Budget Estimates           | Col.5 as percentage of col.4 |
|---------|--|------------------------------------|------------------------------------|------------------------------------|------------------------------|
| 1       | 2  | 3                                  | 4                                  | 5                                  | 6                            |
| I       | <b>TAX REVENUE</b>                         | <b>656035.50</b><br><i>(100)</i>   | <b>739183.54</b><br><i>(100)</i>   | <b>825725.16</b><br><i>(100)</i>   | <b>111.71</b>                |
| I       | <b>TAXES ON INCOME &amp; EXPENDITURE</b>   | <b>125220.00</b><br><i>(19.09)</i> | <b>375726.00</b><br><i>(50.83)</i> | <b>581285.00</b><br><i>(70.40)</i> | <b>154.71</b>                |
| 1       | Corporation Tax                            | 73876.00<br><i>(11.26)</i>         | 77968.00<br><i>(10.55)</i>         | 83647.00<br><i>(10.13)</i>         | <b>107.28</b>                |
| 2       | Taxes on income other than Corporation Tax | 51344.00<br><i>(7.83)</i>          | 65839.00<br><i>(8.91)</i>          | 74023.00<br><i>(8.96)</i>          | <b>112.43</b>                |
| 3       | Other Taxes on income & expenditure        | 0.00<br><i>(0.00)</i>              | 0.00<br><i>(0.00)</i>              | 0.00<br><i>(0.00)</i>              | <b>0.00</b>                  |
| 4       | Central GST                                | 0.00<br><i>(0.00)</i>              | 35150.00<br><i>(4.76)</i>          | 103315.00<br><i>(12.51)</i>        | <b>293.93</b>                |
| 5       | State GST                                  | 0.00<br><i>(0.00)</i>              | 171066.00<br><i>(23.14)</i>        | 312362.00<br><i>(37.83)</i>        | <b>182.60</b>                |
| 6       | Integrated GST                             | 0.00<br><i>(0.00)</i>              | 25703.00<br><i>(3.48)</i>          | 7938.00<br><i>(0.96)</i>           | <b>30.88</b>                 |
| II      | <b>TAXES ON PROPERTY AND CAPITAL</b>       | <b>40589.03</b><br><i>(6.19)</i>   | <b>66219.98</b><br><i>(8.96)</i>   | <b>65209.13</b><br><i>(7.90)</i>   | <b>98.47</b>                 |
| 1       | Land Revenue                               | 3909.13<br><i>(0.60)</i>           | 6164.47<br><i>(0.83)</i>           | 3958.69<br><i>(0.48)</i>           | <b>64.22</b>                 |
| 2       | Stamps and Registration                    | 36510.90<br><i>(5.57)</i>          | 60058.51<br><i>(8.12)</i>          | 61253.44<br><i>(7.42)</i>          | <b>101.99</b>                |
| 3       | Estate Duty                                | 0.00<br><i>(0.00)</i>              | 0.00<br><i>(0.00)</i>              | 0.00<br><i>(0.00)</i>              | <b>0.00</b>                  |
| 4       | Taxes on Wealth                            | 169.00<br><i>(0.03)</i>            | -3.00<br><i>(0.00)</i>             | -3.00<br><i>(0.00)</i>             | <b>100.00</b>                |

Table 3 Cont...

(Rs. in lakh)

| Sl. No.    | Sources of Tax Revenue                             | 2016-17 Actuals                    | 2017-18 Revised Estimates          | 2018-19 Budget Estimates           | Col.5 as Percentage of col.4 |
|------------|--|------------------------------------|------------------------------------|------------------------------------|------------------------------|
| 1          | 2  | 3                                  | 4                                  | 5                                  | 6                            |
| <b>III</b> | <b>TAXES ON COMMODITIES AND SERVICES</b>           | <b>490226.47</b><br><b>(74.72)</b> | <b>297237.56</b><br><b>(40.21)</b> | <b>179231.03</b><br><b>(21.70)</b> | <b>60.30</b>                 |
| 1          | Customs  | 31778.00<br>(4.84)                 | 18765.00<br>(2.54)                 | 14677.00<br>(1.78)                 | 78.21                        |
| 2          | Union Excise Duties                                | 36289.00<br>(5.53)                 | 19437.00<br>(2.63)                 | 14303.00<br>(1.73)                 | 73.59                        |
| 3          | State Excise                                       | 32089.75<br>(4.89)                 | 38644.61<br>(5.23)                 | 40586.36<br>(4.91)                 | 105.02                       |
| 4          | Sales Tax, Trade Tax                               | 243816.98<br>(37.16)               | 149152<br>(20.18)                  | 78258.00<br>(9.48)                 | 52.47                        |
| 5          | Taxes on Vehicles                                  | 24400.23<br>(3.72)                 | 23406.00<br>(3.17)                 | 25686.00<br>(3.11)                 | 109.74                       |
| 6          | Taxes on Goods and Passengers                      | 45343.77<br>(6.91)                 | 18026<br>(2.44)                    | 3161.0<br>(0.38)                   | 17.54                        |
| 7          | Taxes and Duties on Electricity                    | 0.00<br>(0.00)                     | 0.00<br>(0.00)                     | 0.00<br>(0.00)                     | 0.00                         |
| 8          | Service Tax  | 36463.00<br>(5.56)                 | 11568.00<br>(1.56)                 | 0.00<br>(0.00)                     | 0.00                         |
| 9          | Other Taxes and Duties on Commodities and Services | 40045.74<br>(6.10)                 | 18238.95<br>(2.47)                 | 2559.71<br>(0.31)                  | 14.03                        |



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

4.1 Non-tax receipts are estimated at Rs.3623.44 crore for the year 2018-19, thereby expecting to register an increase of 2.66% as compared to the revised estimate for 2017-18. Economic Services are expected to contribute 64.61% of the total Non-Tax receipts with Rs.2341.17 crore showing an increase of 1.09% over the previous year. Grants-in-aid and contributions which account for Rs.754.11 crore (20.81%) of the budget are expected to record an increase of 11.94% over the revised estimate of the preceding year. The receipts from Social Services, another major contributor, account for 7.55% in Non-Tax Receipts.

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**

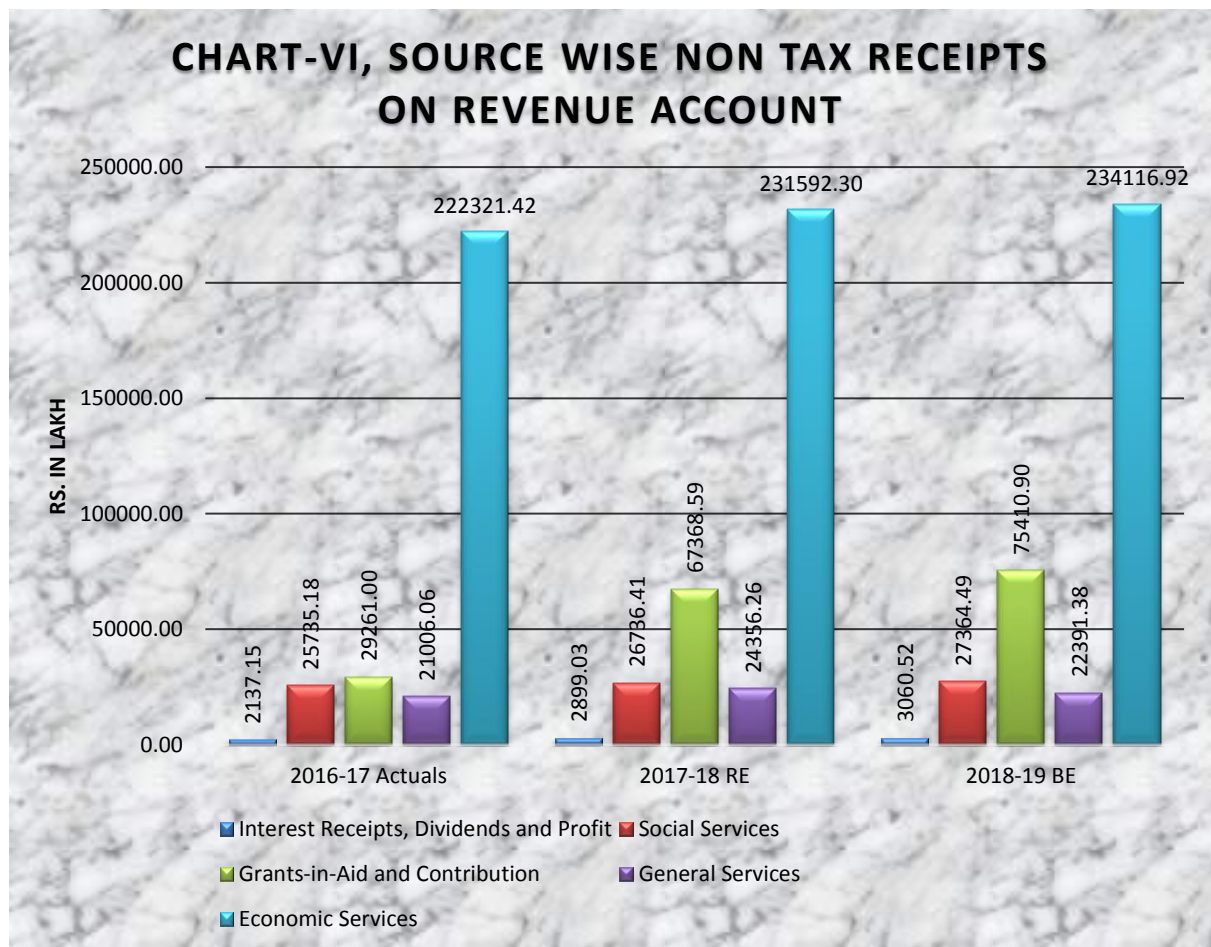
(Rs. in lakh)

| Sl. No. | Sources of Non-Tax Revenue  | 2016-17 Actuals  | 2017-18 Revised Estimates | 2018-19 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>300460.81</b> | <b>352952.59</b>          | <b>362344.21</b>         | <b>102.66</b>                |
|         |   | <i>(100)</i>     | <i>(100)</i>              | <i>(100)</i>             |                              |
| 1       | Interest Receipts, Dividends and Profit                           | 2137.15          | 2899.03                   | 3060.52                  | <b>105.57</b>                |
|         |   | <i>(0.71)</i>    | <i>(0.82)</i>             | <i>(0.84)</i>            |                              |
| 2       | General Services  | 21006.06         | 24356.26                  | 22391.38                 | <b>91.93</b>                 |
|         |   | <i>(6.99)</i>    | <i>(6.90)</i>             | <i>(6.18)</i>            |                              |
| 2.1     | Police  | 504.88           | 873.70                    | 618.20                   | <b>70.76</b>                 |
|         |   | <i>(0.17)</i>    | <i>(0.25)</i>             | <i>(0.17)</i>            |                              |
| 2.2     | Other Administrative Services                                     | 15252.00         | 17983.17                  | 16137.75                 | <b>89.74</b>                 |
|         |   | <i>(5.08)</i>    | <i>(5.10)</i>             | <i>(4.45)</i>            |                              |
| 2.3     | Other General Services  | 5249.18          | 5499.39                   | 5635.43                  | <b>102.47</b>                |
|         |   | <i>(1.75)</i>    | <i>(1.56)</i>             | <i>(1.56)</i>            |                              |
| 3       | Social Services   | 25735.18         | 26736.41                  | 27364.49                 | <b>102.35</b>                |
|         |   | <i>(8.57)</i>    | <i>(7.58)</i>             | <i>(7.55)</i>            |                              |
| 3.1     | Education, Sports, Art and Culture                                | 2617.32          | 3074.16                   | 3473.41                  | <b>112.99</b>                |
|         |   | <i>(0.87)</i>    | <i>(0.87)</i>             | <i>(0.96)</i>            |                              |
| 3.2     | Medical, Family Welfare and Public Health                         | 2186.43          | 3657.77                   | 3126.32                  | <b>85.47</b>                 |
|         |   | <i>(0.73)</i>    | <i>(1.04)</i>             | <i>(0.86)</i>            |                              |
| 3.3     | Water Supply and Sanitation                                       | 11968.51         | 12604.51                  | 13695.74                 | <b>108.66</b>                |
|         |   | <i>(3.98)</i>    | <i>(3.57)</i>             | <i>(3.78)</i>            |                              |
| 3.4     | Housing & Urban Development                                       | 8120.99          | 6168.85                   | 6184.81                  | <b>100.26</b>                |
|         |   | <i>(2.70)</i>    | <i>(1.75)</i>             | <i>(1.71)</i>            |                              |
| 3.5     | Labour and Employment   | 750.87           | 762.81                    | 776.31                   | <b>101.77</b>                |
|         |   | <i>(0.25)</i>    | <i>(0.22)</i>             | <i>(0.21)</i>            |                              |
| 3.6     | Other Social Services   | 91.06            | 468.31                    | 107.90                   | <b>23.04</b>                 |
|         |   | <i>(0.03)</i>    | <i>(0.13)</i>             | <i>(0.03)</i>            |                              |
| 4       | Economic Services   | 222321.42        | 231592.30                 | 234116.92                | <b>101.09</b>                |
|         |   | <i>(73.99)</i>   | <i>(65.62)</i>            | <i>(64.61)</i>           |                              |
| 4.1     | Crop Husbandry, Animal Husbandry, Dairy Development and Fisheries | 1205.04          | 913.10                    | 927.05                   | <b>101.53</b>                |
|         |   | <i>(0.40)</i>    | <i>(0.26)</i>             | <i>(0.26)</i>            |                              |
| 4.2     | Forestry & Wild Life  | 382.71           | 458.12                    | 520.30                   | <b>113.57</b>                |
|         |   | <i>(0.13)</i>    | <i>(0.13)</i>             | <i>(0.14)</i>            |                              |



Table 4 cont.....  
(Rs. In lakh)

| Sl. No. | Sources of Non-Tax Revenue                    | 2016-17 Actuals      | 2017-18 Revised Estimates | 2018-19 Budget Estimates | Col.5 as percentage of col.4 |
|---------|---|----------------------|---------------------------|--------------------------|------------------------------|
| 1       | 2   | 3                    | 4                         | 5                        | 6                            |
| 4.3     | Non-Ferrous Mining & Metallurgical Industries | 34763.08<br>(11.57)  | 37759.56<br>(10.70)       | 32759.42<br>(9.04)       | 86.75                        |
| 4.4     | Co-operation                                  | 61.57<br>(0.02)      | 90.07<br>(0.03)           | 75.07<br>(0.02)          | 83.35                        |
| 4.5     | Major, Medium and Minor Irrigation            | 3393.87<br>(1.13)    | 2996.05<br>(0.85)         | 2836.10<br>(0.78)        | 94.66                        |
| 4.6     | Power   | 176579.54<br>(64.41) | 181915.00<br>(51.54)      | 190765.00<br>(52.65)     | 104.86                       |
| 4.7     | Village, Small & Other Industries             | 120.33<br>(0.04)     | 726.55<br>(0.21)          | 857.02<br>(0.21)         | 117.96                       |
| 4.8     | Other Economic Services                       | 5815.28<br>(1.99)    | 6733.85<br>(1.91)         | 5376.96<br>(1.84)        | 79.85                        |
| 5       | Grants-in-Aid and Contributions               | 29261.00<br>(9.74)   | 67368.59<br>(19.09)       | 75410.90<br>(20.81)      | 111.94                       |





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

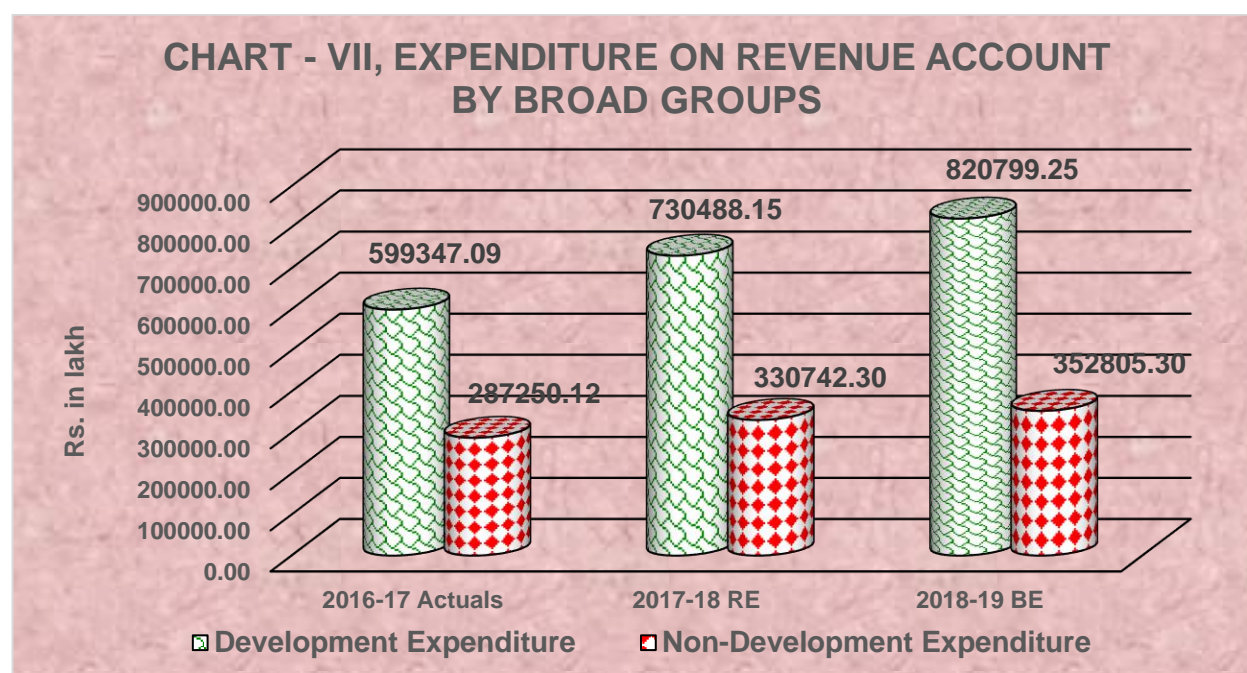
5.1 Out of the estimated Total Revenue Expenditure of Rs.11736.04 crore during the year 2018-19, Development Expenditure and Non-Development Expenditure account for Rs.8207.99 crore (69.94%) and Rs.3528.05 crore (30.06%) respectively. As compared to the revised estimates of 2017-18, the Development Expenditure for 2018-19 is expected to increase by 12.36% and the Non-Development expenditure by 6.67%.

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           | 2016-17 Actuals             | 2017-18 Revised Estimates   | 2018-19 Budget Estimates    | Col.5 as percentage of col.4 |
|-----------|---------------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|
| 1         | 2                                     | 3                           | 4                           | 5                           | 6                            |
|           | <b>EXPENDITURE ON REVENUE ACCOUNT</b> | <b>886597.21</b><br>(100)   | <b>1061230.45</b><br>(100)  | <b>1173604.55</b><br>(100)  | <b>110.59</b>                |
| <b>I</b>  | <b>Development Expenditure</b>        | <b>599347.09</b><br>(67.60) | <b>730488.15</b><br>(68.83) | <b>820799.25</b><br>(69.94) | <b>112.36</b>                |
| 1         | Economic Services                     | 264793.58<br>(29.87)        | 312834.80<br>(29.48)        | 347537.76<br>(29.61)        | <b>111.09</b>                |
| 2         | Social Services                       | 334553.51<br>(37.73)        | 417653.35<br>(39.36)        | 473261.49<br>(40.33)        | <b>113.31</b>                |
| <b>II</b> | <b>Non-Development Expenditure</b>    | <b>287250.12</b><br>(32.40) | <b>330742.30</b><br>(31.17) | <b>352805.30</b><br>(30.06) | <b>106.67</b>                |
| 1         | General Services                      | 287250.12<br>(32.40)        | 330742.30<br>(31.17)        | 352805.30<br>(30.06)        | <b>106.67</b>                |



## 6. DEVELOPMENT EXPENDITURE(REVENUE ACCOUNT)

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

6.2 During the financial year 2018-19, the expenditure on Economic Services and Social Services is estimated at Rs.3475.37 crore and Rs.4732.61 crore respectively accounting for 42.34% and 57.66% of the total development expenditure.

6.3 Under Economic Services, the single largest head of expenditure at Rs.1876.58 crore, accounting for 22.86% of the total development expenditure is for Irrigation and Power Development which is expected to increase by 3.44% over the previous year. Out of the estimates of total budget of Rs.4732.61 crore under Social Services, an amount of Rs.2047.68 crore (24.95%) of the total development expenditure which is 19.76% in excess over the previous year is proposed to be spent on Education, Sports, Art & Culture. This is followed by expenditure on Medical, Family Welfare, Public Health, Sanitation and Water Supply which together account for Rs.1232.12 crore (15.01%) of the total expenditure showing a rise of 8.69% over the revised estimates, 2017-18.

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

**TABLE-6**  
**DEVELOPMENT EXPENDITURE**  
**(REVENUE ACCOUNT)**

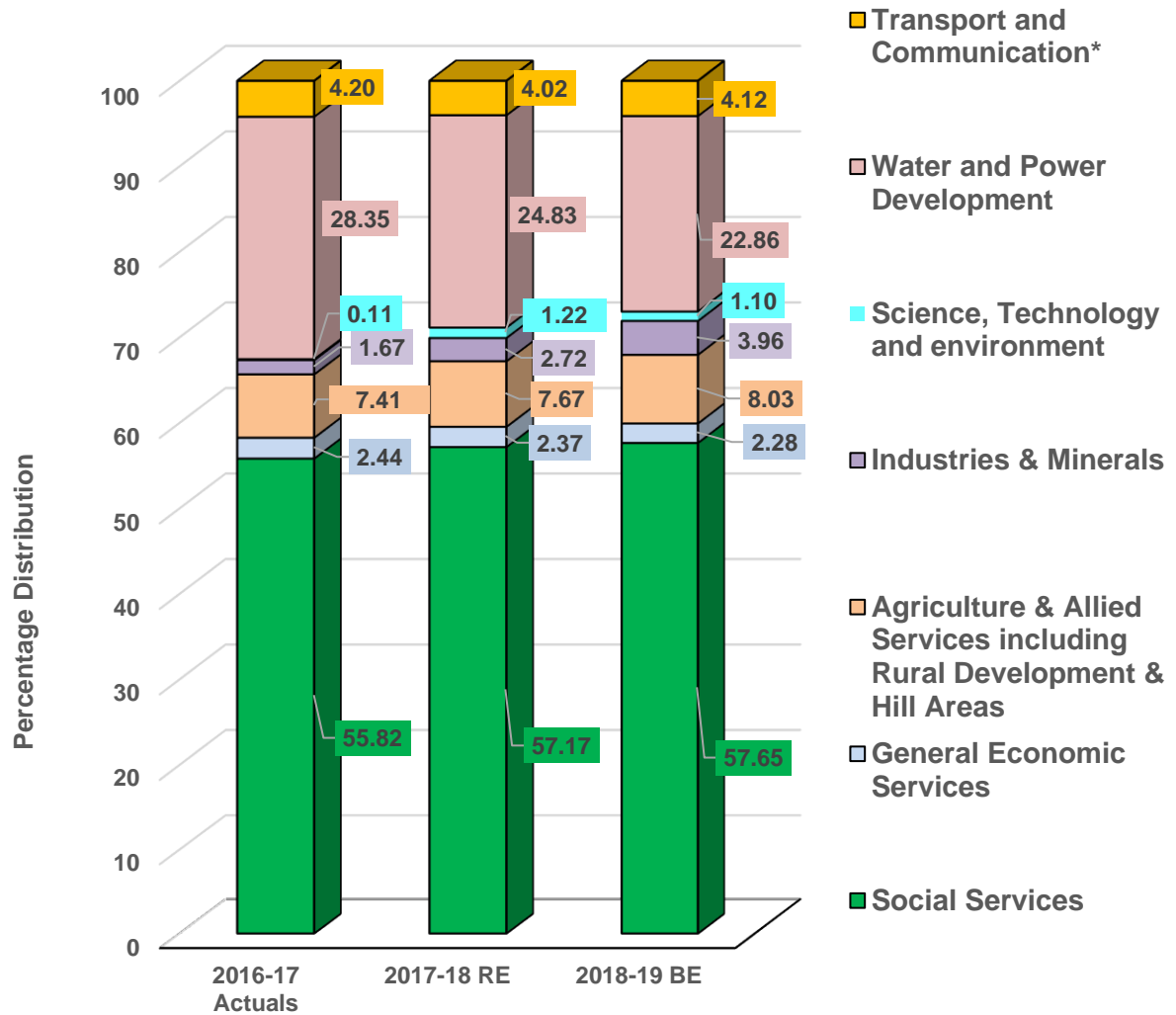
(Rs. in lakh)

| Sl. No.  | Heads of Expenditure  | 2016-17 Actuals                    | 2017-18 Revised Estimates          | 2018-19 Budget Estimates           | Col.5 as percentage of col.4 |
|----------|---|------------------------------------|------------------------------------|------------------------------------|------------------------------|
| 1        | 2   | 3                                  | 4                                  | 5                                  | 6                            |
|          | <b>Development Expenditure</b>  | <b>599347.09</b><br><i>(100)</i>   | <b>730488.15</b><br><i>(100)</i>   | <b>820799.25</b><br><i>(100)</i>   | <b>112.36</b>                |
| <b>I</b> | <b>Social Services</b>  | <b>334553.51</b><br><i>(55.82)</i> | <b>417653.35</b><br><i>(57.17)</i> | <b>473261.49</b><br><i>(57.66)</i> | <b>113.31</b>                |
| 1        | General & Technical Education, Sports & Youth Services, Art & Culture | 146700.35<br><i>(24.48)</i>        | 170976.41<br><i>(23.41)</i>        | 204768.07<br><i>(24.95)</i>        | <b>119.76</b>                |
| 2        | Medical, Family Welfare, Public Health, Sanitation & Water Supply     | 89853.69<br><i>(14.99)</i>         | 113357.28<br><i>(15.52)</i>        | 123212.69<br><i>(15.01)</i>        | <b>108.69</b>                |
| 3        | Housing & Urban Development   | 9944.73<br><i>(1.66)</i>           | 25126.24<br><i>(3.44)</i>          | 28708.91<br><i>(3.50)</i>          | <b>114.26</b>                |
| 4        | Labour & Employment   | 4786.92<br><i>(0.80)</i>           | 6543.15<br><i>(0.90)</i>           | 11825.70<br><i>(0.89)</i>          | <b>180.73</b>                |
| 5        | Social Security & Welfare   | 65136.98<br><i>(10.87)</i>         | 78322.96<br><i>(10.72)</i>         | 79943.39<br><i>(9.74)</i>          | <b>102.07</b>                |
| 6        | Other Social Services   | 18130.84<br><i>(3.03)</i>          | 23327.31<br><i>(3.19)</i>          | 24802.73<br><i>(3.02)</i>          | <b>106.32</b>                |

Table 6 cont.....  
(Rs. in lakh)

| Sl. No    | Heads of Expenditure  | 2016-17 Actuals                    | 2017-18 Revised Estimates          | 2018-19 Budget Estimates           | Col.5 as percentage of col.4 |
|-----------|---|------------------------------------|------------------------------------|------------------------------------|------------------------------|
| 1         | 2   | 3                                  | 4                                  | 5                                  | 6                            |
| <b>II</b> | <b>Economic Services</b>  | <b>264793.58</b><br><b>(44.18)</b> | <b>312834.80</b><br><b>(42.83)</b> | <b>347537.76</b><br><b>(42.34)</b> | <b>111.09</b>                |
| 1         | General Economic Services   | 14624.29<br>(2.24)                 | 17291.50<br>(2.37)                 | 18676.99<br>(2.28)                 | <b>108.01</b>                |
| 2         | Agriculture & Allied Services including Rural Development & Hill areas                      | 44438.58<br>(7.41)                 | 55993.06<br>(7.67)                 | 65871.24<br>(7.65)                 | <b>117.64</b>                |
| 2.1       | Fisheries, Animal Husbandry & Dairy Development, Soil & Water Conservation & Crop Husbandry | 23198.49<br>(3.87)                 | 29160.96<br>(3.99)                 | 31432.29<br>(3.83)                 | <b>107.79</b>                |
| 2.2       | Forestry & Wild Life  | 4439.78<br>(0.74)                  | 5480.16<br>(0.75)                  | 5715.17<br>(0.70)                  | <b>104.29</b>                |
| 2.3       | Rural Development   | 14305.39<br>(2.39)                 | 17732.10<br>(2.43)                 | 23193.60<br>(2.83)                 | <b>130.80</b>                |
| 2.4       | Others  | 2494.92<br>(0.42)                  | 3619.84<br>(0.50)                  | 5530.18<br>(0.67)                  | <b>152.77</b>                |
| 3         | Industries & Minerals   | 10000.49<br>(1.67)                 | 19858.84<br>(2.72)                 | 32481.71<br>(3.96)                 | <b>163.56</b>                |
| 3.1       | Industries  | 3007.44<br>(0.50)                  | 9167.56<br>(1.25)                  | 20186.80<br>(2.46)                 | <b>220.20</b>                |
| 3.2       | Village & Small Industries  | 2079.73<br>(0.35)                  | 5168.01<br>(0.71)                  | 10032.56<br>(1.22)                 | <b>194.13</b>                |
| 3.3       | Non-Ferrous Mining & Metallurgical Industries   | 4913.32<br>(0.82)                  | 5523.27<br>(0.76)                  | 2262.35<br>(0.28)                  | <b>40.96</b>                 |
| 4         | Irrigation and Power Development  | 169930.87<br>(28.35)               | 181416.45<br>(24.83)               | 187658.50<br>(22.86)               | <b>103.44</b>                |
| 4.1       | Power   | 156313.28<br>(26.08)               | 167520.98<br>(22.93)               | 170038.20<br>(20.72)               | <b>101.50</b>                |
| 4.2       | Non-Conventional Sources of Energy  | 4.17<br>(0.00)                     | 298.04<br>(0.04)                   | 724.64<br>(0.09)                   | <b>243.14</b>                |
| 4.3       | Irrigation and Flood Control  | 13613.42<br>(2.27)                 | 13597.43<br>(1.86)                 | 16895.66<br>(2.06)                 | <b>124.26</b>                |
| 5         | Transport   | 25140.66<br>(4.19)                 | 29338.93<br>(4.02)                 | 33833.40<br>(4.12)                 | <b>115.32</b>                |
| 5.1       | Roads and Bridges   | 12415.98<br>(2.07)                 | 14501.06<br>(1.99)                 | 15807.94<br>(1.84)                 | <b>104.05</b>                |
| 5.2       | Others  | 12724.68<br>(2.12)                 | 14837.87<br>(2.03)                 | 18745.46<br>(2.28)                 | <b>126.34</b>                |
| 6         | Science, Technology and Environment   | 658.69<br>(0.11)                   | 8936.02<br>(1.22)                  | 9015.92<br>(1.10)                  | <b>100.89</b>                |
| 6.1       | Other Scientific Research   | 187.96<br>(0.03)                   | 598.89<br>(0.08)                   | 852.54<br>(0.10)                   | <b>142.35</b>                |
| 6.2       | Ecology and Environment   | 470.73<br>(0.04)                   | 8337.13<br>(1.14)                  | 8163.38<br>(0.99)                  | <b>97.92</b>                 |

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



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

7.1 Non-Development Expenditure under General Services during 2018-19 is estimated at Rs.3528.05crore as against the revised estimate of Rs.3307.42crore for 2017-18, thereby showing an increase of 6.67%. The expenditure towards Organs of the State tends to decrease to Rs.118.33crore in 2018-19 from Rs.133.22crore in 2017-18i.e. by 11.17% during 2018-19. The expenditure under Fiscal Services shows a marginal increasing trend from Rs.77.54crore in 2017-18 to Rs.77.98crore in 2018-19 i.e. by 0.56%. The expenditure in respect of Debt Services and Administrative Services is expected to increase by 8.89% and 1.58% respectively during 2018-19 as compared to the previous year's revised estimates. The Pension and Miscellaneous General Service Expenditure is also estimated to go up by 10.34% during 2018-19. The expenses on Debt Services, Pension and Miscellaneous General Services and Administrative Services are estimated at 40.31%, 32.39% and 21.74% respectively of the total non-development expenses on revenue account during 2018-19.

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)**

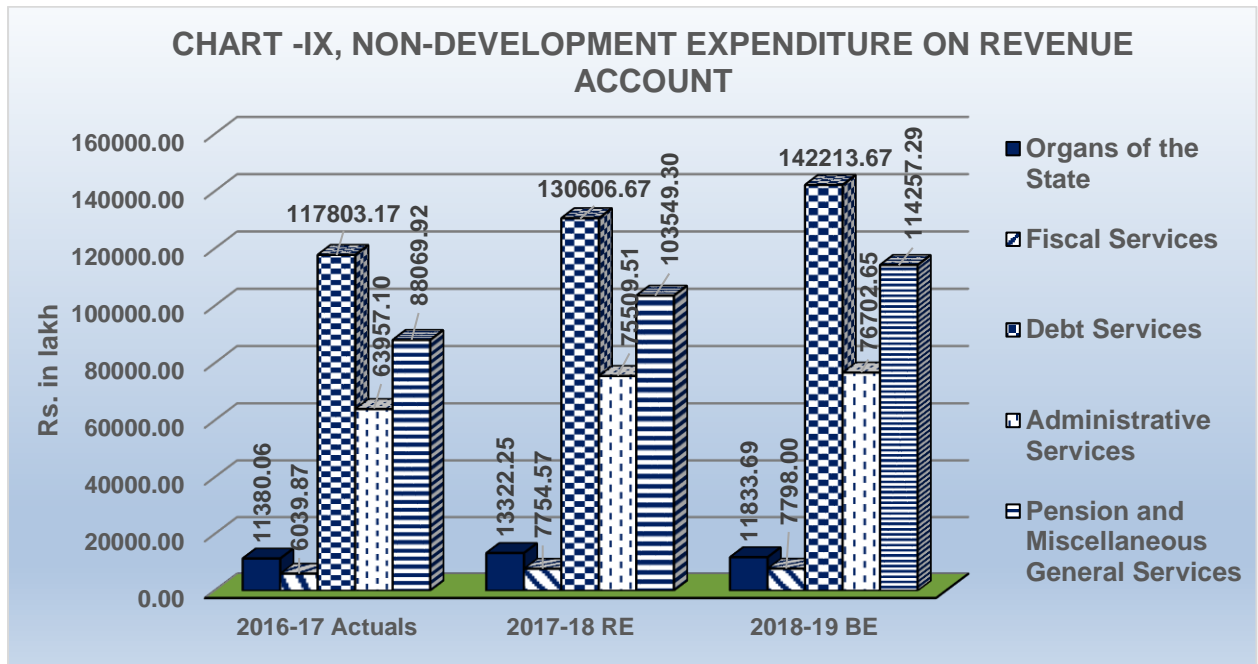
(Rs. in lakh)

| Sl. No. | Heads of Expenditure  | 2016-17 Actuals                     | 2017-18 Revised Estimates           | 2018-19 Budget Estimates            | Col.5 as percentage of col.4 |
|---------|---|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------|
| 1       | 2   | 3                                   | 4                                   | 5                                   | 6                            |
|         | <b>NON-DEVELOPMENT EXPENDITURE (GENERAL SERVICES)</b>   | <b>287250.12</b><br><i>(100.00)</i> | <b>330742.30</b><br><i>(100.00)</i> | <b>352805.30</b><br><i>(100.00)</i> | <b>106.67</b>                |
| 1       | <b>Organs of the State</b>  | <b>11380.06</b><br><i>(3.96)</i>    | <b>13322.25</b><br><i>(4.03)</i>    | <b>11833.69</b><br><i>(3.35)</i>    | <b>88.83</b>                 |
| 1.1     | Parliament/State/Union Territory Legislature, President, Vice-president/ Governor, Administrator of Union Territories, Council of Ministers & Elections | 5925.89<br><i>(2.06)</i>            | 5948.66<br><i>(1.80)</i>            | 4441.63<br><i>(1.26)</i>            | <b>74.67</b>                 |
| 1.2     | Administration of Justice   | 5454.17<br><i>(1.90)</i>            | 7373.59<br><i>(2.23)</i>            | 7392.06<br><i>(2.09)</i>            | <b>100.25</b>                |
| 2       | <b>Fiscal Services</b>  | <b>6039.87</b><br><i>(2.10)</i>     | <b>7754.57</b><br><i>(2.34)</i>     | <b>7798.00</b><br><i>(2.21)</i>     | <b>100.56</b>                |
| 2.1     | Collection of Taxes on Property and Capital Transaction   | 1867.60<br><i>(0.65)</i>            | 2809.09<br><i>(0.85)</i>            | 2857.33<br><i>(0.81)</i>            | <b>101.72</b>                |
| 2.2     | Collection of Taxes on Commodities and Services   | 4172.27<br><i>(1.45)</i>            | 4932.98<br><i>(1.49)</i>            | 4928.17<br><i>(1.40)</i>            | <b>99.90</b>                 |
| 2.3     | Other Fiscal Services   | 0.00<br><i>(0.00)</i>               | 12.50<br><i>(0.00)</i>              | 12.50<br><i>(0.00)</i>              | <b>0.00</b>                  |

Table 7 Cont.....

(Rs. in Lakh)

| Sl. No.  | Heads of Expenditure  | 2016-17 Actuals  | 2017-18 Revised Estimates | 2018-19 Budget Estimates | Col.5 as percentage of col.4 |
|----------|---|------------------|---------------------------|--------------------------|------------------------------|
| 1        | 2   | 3                | 4                         | 5                        | 6                            |
| <b>3</b> | <b>Debt Services</b>  | <b>117803.17</b> | <b>130606.67</b>          | <b>142213.67</b>         | <b>108.89</b>                |
|          |   | <i>(41.01)</i>   | <i>(39.49)</i>            | <i>(40.31)</i>           |                              |
| 3.1      | Interest Payment  | 114803.17        | 127606.67                 | 137213.67                | <b>107.53</b>                |
|          |   | <i>(39.97)</i>   | <i>(38.58)</i>            | <i>(38.89)</i>           |                              |
| 3.2      | Appropriation for reduction   | 3000.00          | 3000.00                   | 5000.00                  | <b>166.67</b>                |
|          |   | <i>(1.04)</i>    | <i>(0.91)</i>             | <i>(1.42)</i>            |                              |
|          | <b>Administrative Services</b>  | <b>63957.10</b>  | <b>75509.51</b>           | <b>76702.65</b>          | <b>101.58</b>                |
|          |   | <i>(22.27)</i>   | <i>(22.83)</i>            | <i>(21.74)</i>           |                              |
| 4.1      | Secretariat General Services, District Administration, Treasury and Accounts Administration | 9949.60          | 12560.69                  | 11638.52                 | <b>92.66</b>                 |
|          |   | <i>(3.46)</i>    | <i>(3.80)</i>             | <i>(3.30)</i>            |                              |
| 4.2      | Police and Jails  | 37018.12         | 43408.98                  | 43830.55                 | <b>100.97</b>                |
|          |   | <i>(12.90)</i>   | <i>(13.12)</i>            | <i>(12.42)</i>           |                              |
| 4.3      | Public Works  | 8914.30          | 10543.72                  | 11998.46                 | <b>113.80</b>                |
|          |   | <i>(3.10)</i>    | <i>(3.19)</i>             | <i>(3.40)</i>            |                              |
| 4.4      | Other Administrative Services   | 8075.08          | 8996.12                   | 9235.12                  | <b>102.66</b>                |
|          |   | <i>(2.81)</i>    | <i>(2.72)</i>             | <i>(2.62)</i>            |                              |
| <b>5</b> | <b>Pension and Miscellaneous General Services</b>   | <b>88069.92</b>  | <b>103549.30</b>          | <b>114257.29</b>         | <b>110.34</b>                |
|          |   | <i>(30.66)</i>   | <i>(31.31)</i>            | <i>(32.39)</i>           |                              |



## 8. CAPITAL ACCOUNT

**8.1** The total receipts on Capital Account for 2018-19 are estimated at Rs.18777.43 crore against the disbursement of Rs.22272.27 crore, showing a deficit of Rs.3494.84 crore. The receipts in the budget, record an increase of 3.43% as compared to the revised estimate, 2017-18. Receipts under the head of Internal Debt of the State Government is estimated to decrease from Rs.1791.22 crore to Rs.1691.22 crore in 2018-19 with a decrease of 5.58% over the year 2017-18. So also, the Loans and Advances from the Central Government are estimated to increase from Rs.68.62 crore in 2017-18 to Rs.78.00 crore (13.67%) in 2018-19.

**8.2** The Capital Account Disbursements in 2018-19 are expected to increase to Rs. 22272.27 crore from Rs.20937.61 crore in 2017-19, registering an increase of 6.37%. The Internal Debt of the State Government as well as Loans & Advances are expected to increase by 13.42% and 88.77% respectively. Loans and Advances from the Central Government is also expected to increase from Rs.91.61 crore to Rs.96.61 crore during 2018-19.

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

TABLE – 8

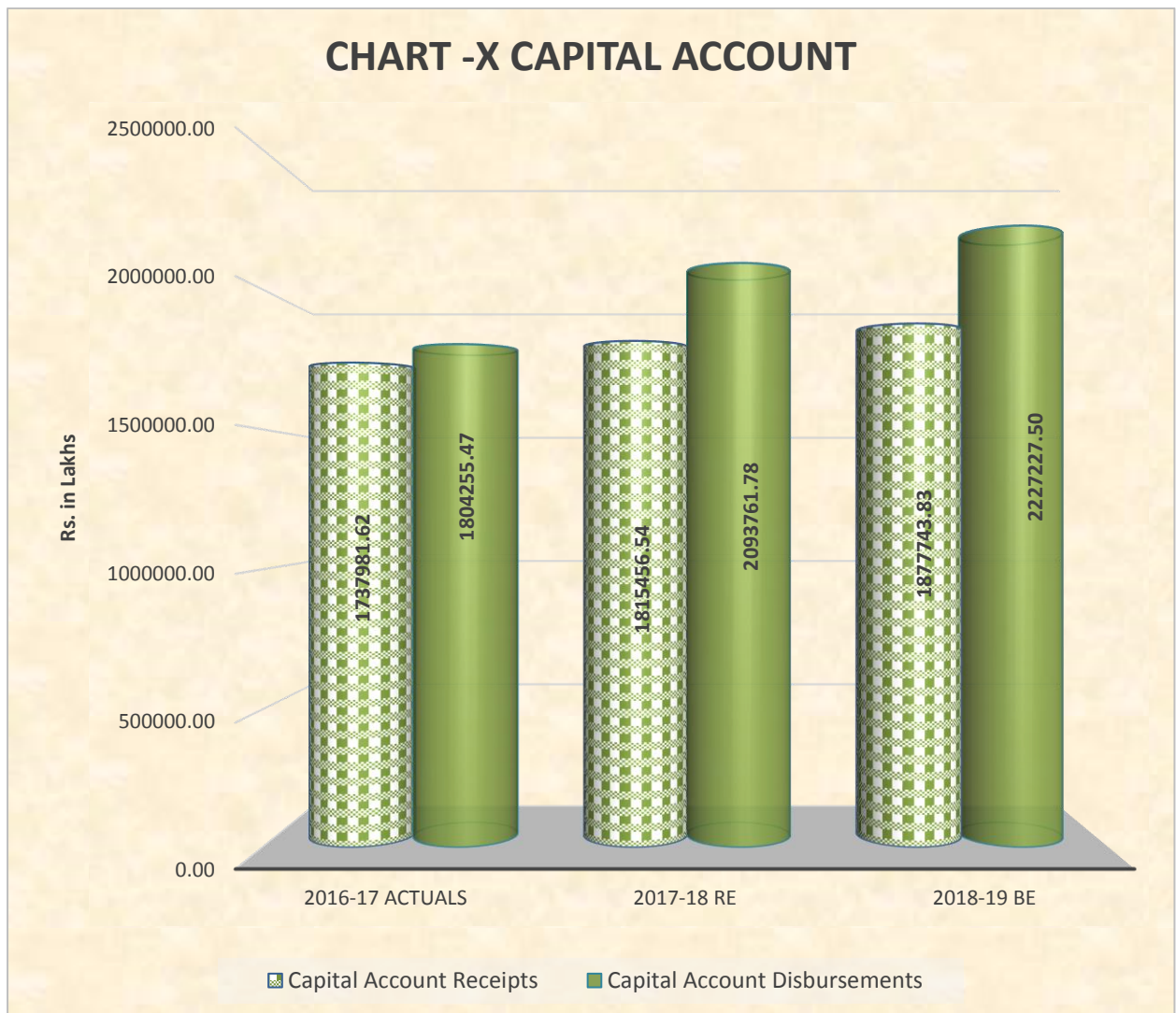
CAPITAL ACCOUNT (Rs. in lakh)

| Sl. No.  | Heads of Receipts/Disbursements                   | 2016-17 Actuals   | 2017-18 Revised Estimates | 2018-19 Budget Estimates | Col.5 as percentage of col.4 |
|----------|---|-------------------|---------------------------|--------------------------|------------------------------|
| 1        | 2   | 3                 | 4                         | 5                        | 6                            |
| <b>1</b> | <b>Capital Account Receipts*</b>                  | <b>1737981.62</b> | <b>1815456.54</b>         | <b>1877743.83</b>        | <b>103.43</b>                |
|          |   | (100)             | (100)                     | (100)                    |                              |
| 1.1      | Loans and Advances                                | 852.19            | 1193.43                   | 1503.37                  | 125.97                       |
|          |   | (0.05)            | (0.07)                    | (0.08)                   |                              |
| 1.2      | Loans and Advances from Central Govt.             | 9186.82           | 6862.00                   | 7800.00                  | 113.67                       |
|          |   | (0.53)            | (0.38)                    | (0.42)                   |                              |
| 1.3      | Internal Debt of the State Govt.                  | 321222.12         | 179122.00                 | 169122.00                | 94.42                        |
|          |   | (18.42)           | (9.87)                    | (9.01)                   |                              |
| 1.4      | Public Account Receipts                           | 1406720.49        | 1628279.11                | 1699318.46               | 104.36                       |
|          |   | (80.94)           | (89.69)                   | (90.50)                  |                              |
| <b>2</b> | <b>Capital Account Disbursements**</b>            | <b>1804255.47</b> | <b>2093761.78</b>         | <b>2227227.50</b>        | <b>106.37</b>                |
|          |   | (100.00)          | (100.00)                  | (100.00)                 |                              |
| 2.1      | Capital Outlay                                    | 163872.81         | 371571.69                 | 418855.56                | 112.73                       |
|          |   | (9.08)            | (17.75)                   | (18.81)                  |                              |
| 2.2      | Loans and Advances                                | 340.70            | 4502.39                   | 8499.23                  | 188.77                       |
|          |   | (0.02)            | (0.22)                    | (0.38)                   |                              |
| 2.3      | Loans and Advances from Central Govt.             | 2665.32           | 9160.93                   | 9660.93                  | 105.46                       |
|          |   | (0.15)            | (0.44)                    | (0.43)                   |                              |
| 2.4      | Transfer to Contingency Fund                      | 0                 | 0.00                      | 0.00                     | 0.00                         |
|          |   | (0.00)            | (0.00)                    | (0.00)                   |                              |
| 2.5      | Internal Debt of the State Government             | 222620.57         | 81557.30                  | 92504.50                 | 113.42                       |
|          |   | (12.34)           | (3.90)                    | (4.15)                   |                              |
| 2.6      | Public Account Disbursements                      | 1414756.07        | 1626969.47                | 1697707.28               | 104.35                       |
|          |   | (78.41)           | (77.71)                   | (76.23)                  |                              |
| <b>3</b> | <b>Capital Account Surplus (+) or Deficit (-)</b> | <b>-66273.85</b>  | <b>-278305.24</b>         | <b>-349483.67</b>        | <b>125.58</b>                |

\*includes Public Account Receipts (item 1.4)



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



## 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 2018-19 works out to 65.05% and 34.95% respectively. The percentage shares of Economic Services and Social Services under Development Expenditure work out to 33.73% and 31.32% respectively of the total expenditure on Capital Account.

**9.2** The breakup of expenditure on Development and Non-Development 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)

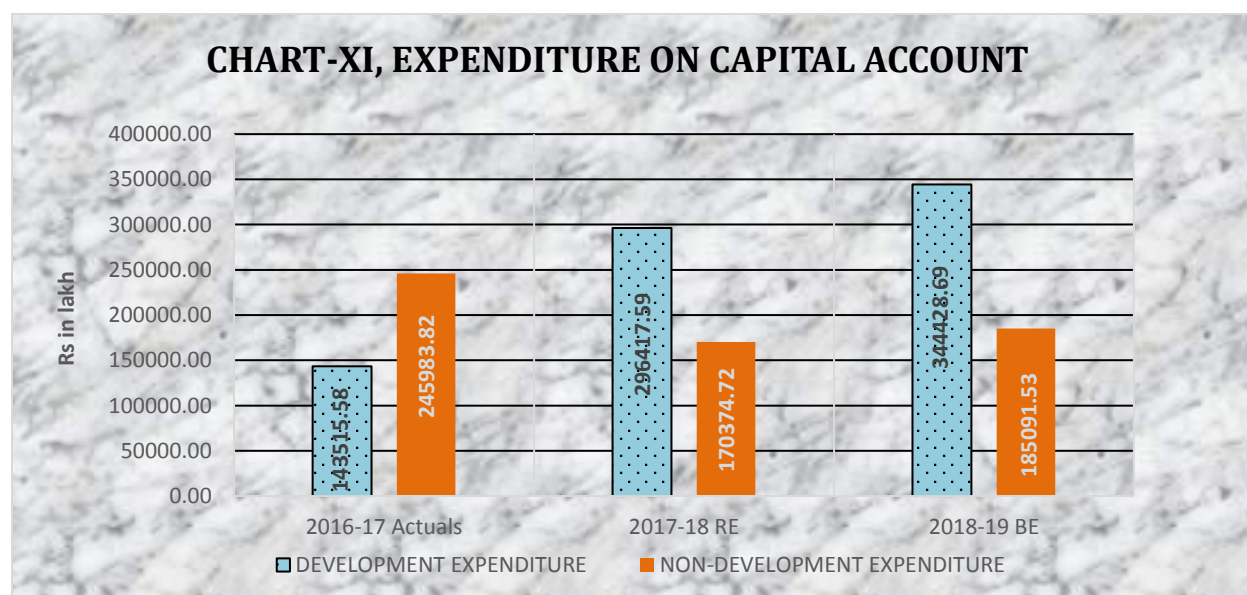
| Sl. No.  | Heads of Expenditure  | 2016-17<br>Actuals                 | 2017-18<br>Revised<br>Estimates    | 2018-19<br>Budget<br>Estimates     | Col.5 as<br>percentage<br>of col.4 |
|----------|---|------------------------------------|------------------------------------|------------------------------------|------------------------------------|
| 1        | 2   | 3                                  | 4                                  | 5                                  | 6                                  |
|          | <b>EXPENDITURE ON CAPITAL ACCOUNT</b>                                   | <b>389499.40</b><br><i>(100)</i>   | <b>466792.31</b><br><i>(100)</i>   | <b>529520.22</b><br><i>(100)</i>   | <b>113.44</b>                      |
| <b>I</b> | <b>DEVELOPMENT EXPENDITURE</b>  | <b>143515.58</b><br><i>(36.85)</i> | <b>296417.59</b><br><i>(63.50)</i> | <b>344428.69</b><br><i>(65.05)</i> | <b>116.20</b>                      |
| A        | Social Services   | 43179.67<br><i>(11.09)</i>         | 140886.80<br><i>(30.18)</i>        | 165823.85<br><i>(31.32)</i>        | <b>117.70</b>                      |
| 1        | Education, Sports, Art & Culture  | 10512.79<br><i>(2.70)</i>          | 26329.04<br><i>(5.64)</i>          | 38378.36<br><i>(7.25)</i>          | <b>145.76</b>                      |
| 2        | Medical, Family Welfare, Public Health, Sanitation & Water Supply       | 29895.33<br><i>(7.68)</i>          | 96181.06<br><i>(20.60)</i>         | 96125.14<br><i>(18.15)</i>         | <b>99.94</b>                       |
| 3        | Housing   | 0.00<br><i>(0.00)</i>              | 34.00<br><i>(0.01)</i>             | 34.00<br><i>(0.01)</i>             | <b>100.00</b>                      |
| 4        | Urban Development   | 2252.41<br><i>(0.58)</i>           | 14185.00<br><i>(3.04)</i>          | 20365.00<br><i>(3.85)</i>          | <b>143.57</b>                      |
| 5        | Others  | 519.14<br><i>(0.13)</i>            | 4157.70<br><i>(0.89)</i>           | 10921.35<br><i>(2.06)</i>          | <b>262.68</b>                      |
| B        | Economic Services   | 100335.91<br><i>(25.76)</i>        | 155530.79<br><i>(33.32)</i>        | 178604.84<br><i>(33.73)</i>        | <b>103.31</b>                      |
| 1        | General Economic Services   | 12119.89<br><i>(3.11)</i>          | 15551.00<br><i>(3.33)</i>          | 19296.00<br><i>(3.00)</i>          | <b>124.08</b>                      |
| 2        | Agricultural & Allied Services including Rural Development & Hill Areas | 7758.71<br><i>(1.99)</i>           | 8472.13<br><i>(1.81)</i>           | 13416.27<br><i>(2.53)</i>          | <b>158.36</b>                      |
| 3        | Industries & Minerals   | 3000.00<br><i>(0.77)</i>           | 765<br><i>(0.16)</i>               | 6520.00<br><i>(1.23)</i>           | <b>852.29</b>                      |
| 4        | Water and Power Development   | 37414.01<br><i>(9.61)</i>          | 64604.83<br><i>(13.84)</i>         | 70482.21<br><i>(13.31)</i>         | <b>109.10</b>                      |
| 4.1      | Irrigation and Flood Control  | 15181.21<br><i>(3.90)</i>          | 19483.33<br><i>(4.17)</i>          | 22465.71<br><i>(4.24)</i>          | <b>115.31</b>                      |

Table 9 cont.....

(Rs. in Lakhs)

| Sl. No.   | Heads of Expenditure                        | 2016-17 Actuals                    | 2017-18 Revised Estimates          | 2018-19 Budget Estimates           | Col.5 as percentage of col.4 |
|-----------|---|------------------------------------|------------------------------------|------------------------------------|------------------------------|
| 1         | 2   | 3                                  | 4                                  | 5                                  | 6                            |
| 4.2       | Power Projects                              | 22232.80<br>(5.71)                 | 45121.50<br>(9.67)                 | 48016.50<br>(9.07)                 | 106.42                       |
| 4.3       | Non-Conventional Sources of Energy          | 0.00<br>(0.00)                     | 400.00<br>(0.09)                   | 2500.00<br>(0.47)                  | 625.00                       |
| 5         | Transport and Communication                 | 40043.30<br>(10.28)                | 66137.83<br>(14.17)                | 68890.36<br>(13.01)                | 104.16                       |
| 5.1       | Roads and Bridges                           | 33458.79<br>(8.59)                 | 52206.33<br>(11.18)                | 60682.36<br>(11.46)                | 116.24                       |
| 5.2       | Others                                      | 6584.51<br>(1.69)                  | 13931.50<br>(2.98)                 | 8208.00<br>(1.55)                  | 58.92                        |
| <b>II</b> | <b>NON-DEVELOPMENT EXPENDITURE</b>          | <b>245983.82</b><br><b>(63.15)</b> | <b>170374.72</b><br><b>(36.50)</b> | <b>185091.53</b><br><b>(34.95)</b> | <b>108.64</b>                |
| 1         | General Services                            | 20357.23<br>(5.23)                 | 75154.10<br>(16.10)                | 74426.87<br>(14.06)                | 99.03                        |
| 2         | Loans and Advances                          | 340.70<br>(0.09)                   | 4502.39<br>(0.96)                  | 8499.23<br>(1.61)                  | 188.77                       |
| 3         | Loans and Advances from Government of India | 2665.32<br>(0.68)                  | 9160.93<br>(1.96)                  | 9660.93<br>(1.82)                  | 105.46                       |
| 4         | Internal Debt of the State Government       | 222620.57<br>(57.16)               | 81557.30<br>(17.47)                | 92504.50<br>(17.47)                | 113.42                       |
| 5         | Appropriation to the Contingency Fund       | 0.00<br>(0.00)                     | 0.00<br>(0.00)                     | 0.00<br>(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 2018-19 works out to Rs.1984.76crore as compared to Rs.1897.82crore for 2017-18, showing thereby an increase of 4.58%. Estimates of per capita receipts on Revenue and Capital Account for 2018-19 are placed at Rs.769.13crore and Rs.1215.62crore respectively as against Rs.712.85crore and Rs.1184.97crore respectively of 2017-18. The per capita tax revenue is expected to rise by 10.80% in 2018-19 as compared to 2017-18.

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

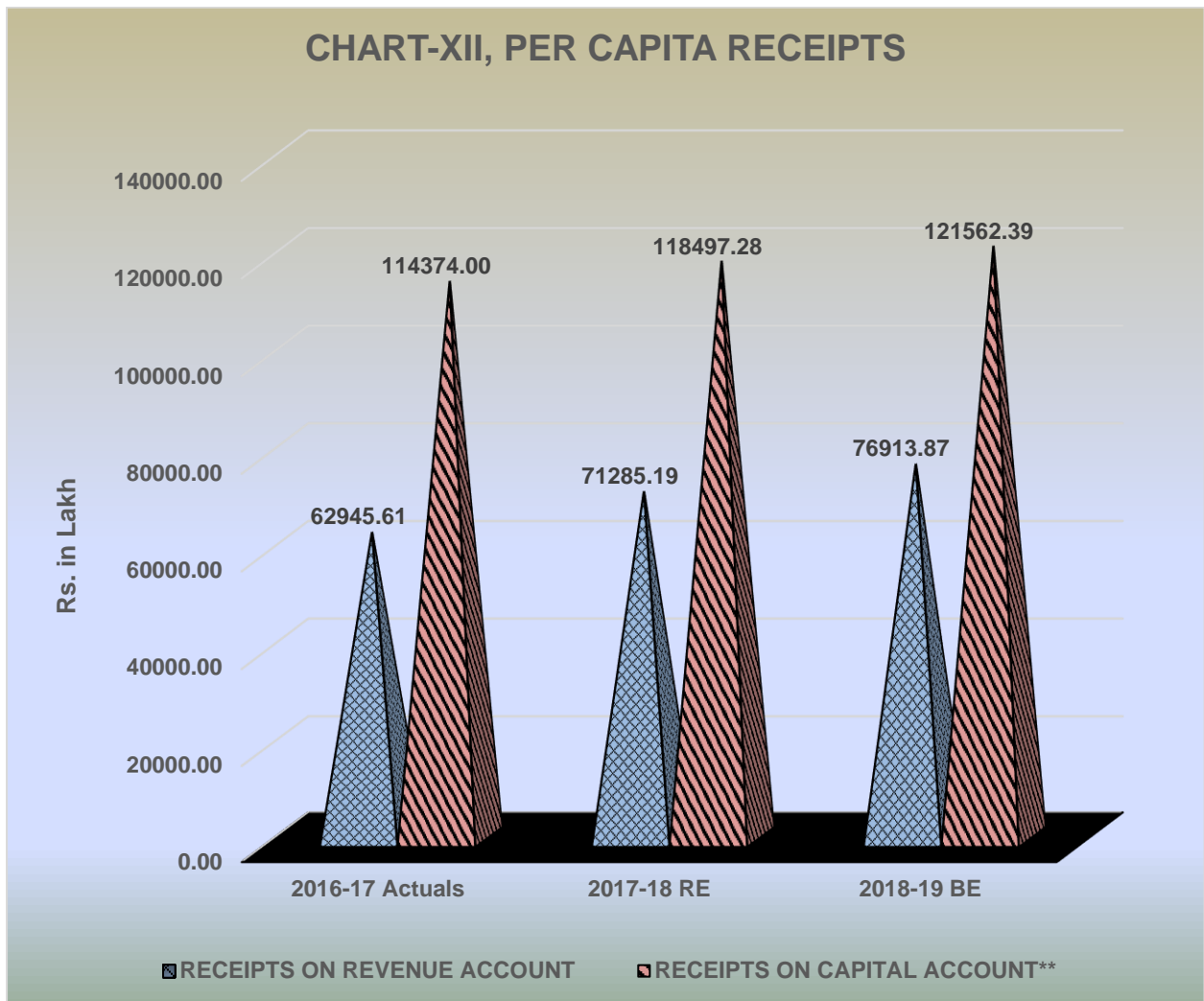
**TABLE – 10**  
**PER CAPITA RECEIPTS ON REVENUE AND CAPITAL ACCOUNT**

(Rs. in lakh)

| Sl. No.   | Sources of Receipts                                | 2016-17* Actuals | 2017-18* Revised Estimates | 2018-19* Budget Estimates | Col.5 as percentage of col. 4 |
|-----------|--|------------------|----------------------------|---------------------------|-------------------------------|
| 1         | 2  | 3                | 4                          | 5                         | 6                             |
| <b>I</b>  | <b>RECEIPTS ON REVENUE ACCOUNT</b>                 | <b>62945.61</b>  | <b>71285.19</b>            | <b>76913.87</b>           | <b>107.90</b>                 |
| A)        | Tax Revenue  | 43172.73         | 48247.50                   | 53456.24                  | 110.80                        |
| 1         | Corporation Tax                                    | 4861.67          | 5089.08                    | 5415.18                   | 106.41                        |
| 2         | Taxes on Income other than Corporation Tax         | 3378.87          | 4297.40                    | 4792.14                   | 111.51                        |
| 3         | Other Taxes on Income & Expenditure                | 0.00             | 0.00                       | 0.00                      | 0.00                          |
| 4         | Central GST  | 0.00             | 2294.29                    | 6688.46                   | 291.53                        |
| 5         | State GST  | 0.00             | 11165.71                   | 20221.86                  | 181.11                        |
| 6         | Integrated GST                                     | 0.00             | 1677.67                    | 513.89                    | 30.63                         |
| 4         | Land Revenue                                       | 257.25           | 402.36                     | 256.28                    | 63.69                         |
| 5         | Stamps & Registration                              | 2402.73          | 3920.10                    | 3965.46                   | 101.16                        |
| 6         | Estate duty  | 0.00             | 0.00                       | 0.00                      | 0.00                          |
| 7         | Taxes on Wealth                                    | 11.12            | -0.20                      | -0.19                     | 99.18                         |
| 8         | Customs  | 2091.26          | 1224.82                    | 950.17                    | 77.58                         |
| 9         | Union Excise Duties                                | 2388.13          | 1268.68                    | 925.96                    | 72.99                         |
| 10        | State Excise                                       | 2111.78          | 2522.39                    | 2627.50                   | 104.17                        |
| 11        | Sales Tax  | 16045.24         | 9735.35                    | 5066.31                   | 52.04                         |
| 12        | Taxes on vehicles                                  | 1605.74          | 1527.74                    | 1662.87                   | 108.85                        |
| 13        | Taxes on Goods and Passengers                      | 2984.01          | 1176.58                    | 204.64                    | 17.39                         |
| 14        | Taxes and Duties on Electricity                    | 0.00             | 0.00                       | 0.00                      | 0.00                          |
| 15        | Service Tax  | 2399.58          | 755.06                     | 0.00                      | 0.00                          |
| 16        | Other Taxes and Duties on Commodities and Services | 2635.35          | 1190.48                    | 165.71                    | 13.92                         |
| B)        | Non-Tax Revenue                                    | 17847.26         | 18640.45                   | 18575.64                  | 99.65                         |
| C)        | Grants-in-aid & Contribution                       | 1925.62          | 4397.24                    | 4881.99                   | 111.02                        |
| <b>II</b> | <b>RECEIPTS ON CAPITAL ACCOUNT**</b>               | <b>114374.00</b> | <b>118497.28</b>           | <b>121562.39</b>          | <b>102.59</b>                 |
| 1         | Loans and Advances                                 | 56.08            | 77.90                      | 97.33                     | 124.94                        |
| 2         | Loans and Advances from Central Government         | 604.57           | 447.89                     | 504.96                    | 112.74                        |
| 3         | Internal Debt of the State Government              | 21139.15         | 11691.53                   | 10948.71                  | 93.65                         |
| 4         | Appropriation to contingency fund.                 | 0.00             | 0.00                       | 0.00                      | 0.00                          |
| 5         | Public Account Receipts                            | 92574.20         | 106279.96                  | 110011.39                 | 103.51                        |
|           | <b>GRAND TOTAL</b>                                 | <b>177319.61</b> | <b>189782.47</b>           | <b>198476.26</b>          | <b>104.58</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.



## 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 during 2018-19. Per capita development expenditure under Revenue Account is expected to increase by 11.45% and non-development expenditure under Revenue account is expected to increase by 5.80% as compared to the previous year 2017-18. The per capita development expenditure under Capital Account is expected to increase by 15.25% during 2018-19 over the year 2017-18, while the per capita non-development expenditure under Capital Account is expected to increase by 7.75%.

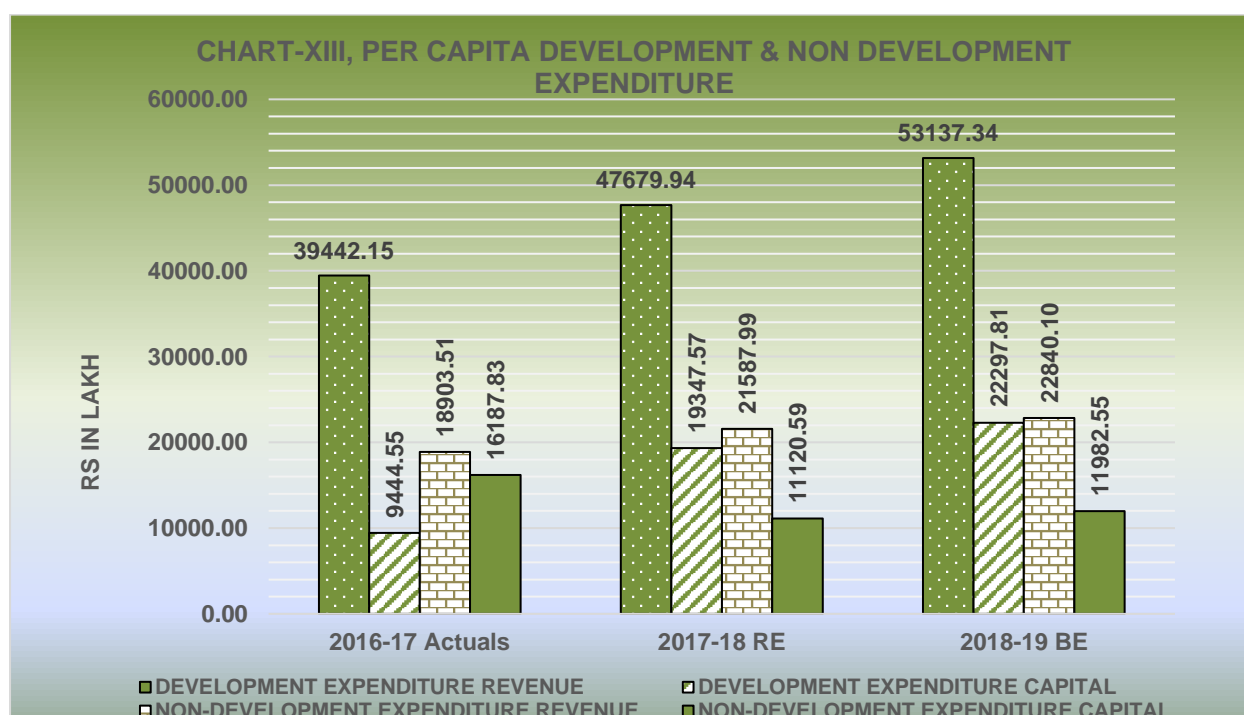
**11.2** Details of per capita development and non-development expenditure under revenue and capital are shown in Table 11 below and also depicted in Chart XIII

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

(Rs. In lakh)

| Sl. No. | Sources of Receipts                | 2016-17*<br>Actuals | 2017-18*<br>Revised<br>Estimates | 2018-19*<br>Budget<br>Estimates | Col.5 as<br>percentage<br>of col.6 |
|---------|------------------------------------|---------------------|----------------------------------|---------------------------------|------------------------------------|
| 1       | 2                                  | 3                   | 4                                | 5                               | 6                                  |
| I       | <b>DEVELOPMENT EXPENDITURE</b>     | <b>48886.70</b>     | <b>67027.51</b>                  | <b>75435.15</b>                 | <b>112.54</b>                      |
|         | REVENUE                            | 39442.15            | 47679.94                         | 53137.34                        | 111.45                             |
|         | CAPITAL                            | 9444.55             | 19347.57                         | 22297.81                        | 115.25                             |
| II      | <b>NON-DEVELOPMENT EXPENDITURE</b> | <b>35091.34</b>     | <b>32708.58</b>                  | <b>34822.65</b>                 | <b>106.46</b>                      |
|         | REVENUE                            | 18903.51            | 21587.99                         | 22840.10                        | 105.80                             |
|         | CAPITAL                            | 16187.83            | 11120.59                         | 11982.55                        | 107.75                             |
| III     | <b>TOTAL EXPENDITURE</b>           | <b>83978.03</b>     | <b>99736.09</b>                  | <b>110257.81</b>                | <b>110.55</b>                      |
|         | REVENUE                            | 58345.65            | 69267.93                         | 75977.44                        | 109.69                             |
|         | CAPITAL                            | 25632.38            | 30468.16                         | 34280.36                        | 112.51                             |

\*Per capita expenditure.

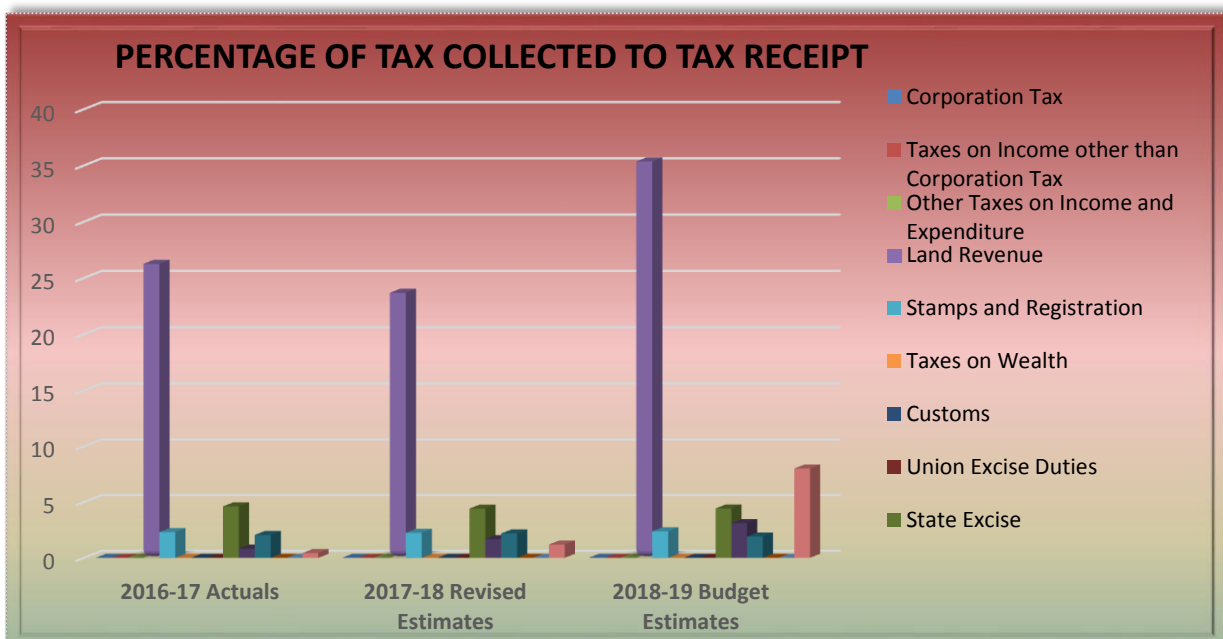


## 12. PERCENTAGE OF TAX COLLECTION TO TAX RECEIPTS

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                                      | 2016-17 Actuals | 2017-18 Revised Estimates | 2018-19 Budget Estimates |
|---------|--|-----------------|---------------------------|--------------------------|
| 1       | 2  | 3               | 4                         | 5                        |
| 1       | Corporation Tax  | 0               | 0                         | 0                        |
| 2       | Taxes on Income other than Corporation Tax               | 0               | 0                         | 0                        |
| 3       | Other Taxes on Income and Expenditure                    | 0               | 0                         | 0                        |
| 4       | Land Revenue   | 26.26           | 23.69                     | 35.36                    |
| 5       | Stamps and Registration                                  | 2.30            | 2.25                      | 2.38                     |
| 6       | Taxes on Wealth  | 0               | 0                         | 0                        |
| 7       | Customs  | 0               | 0                         | 0                        |
| 8       | Union Excise Duties                                      | 0               | 0                         | 0                        |
| 9       | State Excise   | 4.61            | 4.41                      | 4.43                     |
| 10      | Sales Tax  | 0.83            | 1.68                      | 3.11                     |
| 11      | Taxes on Vehicles  | 2.05            | 2.18                      | 1.91                     |
| 12      | Taxes on Goods and Passengers                            | 0               | 0                         | 0                        |
| 13      | Service Tax  | 0               | 0                         | 0                        |
| 14      | Other Taxes and Duties on Commodities and Services       | 0.43            | 1.19                      | 8.02                     |
| 15      | Percentage of total tax collection to total tax receipts | 0.92            | 1.05                      | 0.94                     |





### 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 2015-16 to 2018-19 are shown in Table 13. The details are also depicted in Chart – XV.

TABLE – 13  
TRENDS IN RECEIPTS

| Sl. No. | Head of Receipts                                     | 1987-88 Actuals        | 2015-16 Actuals              | 2016-17 Actuals              | 2017-18 Revised Estimates    | 2018-19 Budget Estimates     |
|---------|--|------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| 1       | 2  | 3                      | 4                            | 5                            | 6                            | 7                            |
| I       | <b>TOTAL RECEIPTS ON REVENUE AND CAPITAL ACCOUNT</b> | <b>698.98</b><br>(100) | <b>25303.86</b><br>(3620.11) | <b>26944.78</b><br>(3854.87) | <b>29075.93</b><br>(4159.77) | <b>30658.13</b><br>(4386.12) |
| A       | <b>RECEIPTS ON REVENUE ACCOUNT</b>                   | <b>160.98</b><br>(100) | <b>8552.25</b><br>(5312.62)  | <b>9564.96</b><br>(5941.71)  | <b>10921.36</b><br>(6784.30) | <b>11880.69</b><br>(7380.23) |
| 1       | Tax Revenue  | 56.84<br>(100)         | 5899.13<br>(10378.49)        | 6560.36<br>(11541.79)        | 7391.84<br>(13004.64)        | 8257.25<br>(14527.18)        |
| 2       | Non-tax Revenue                                      | 36.22<br>(100)         | 2431.94<br>(6714.36)         | 2712.00<br>(7487.57)         | 2855.84<br>(7884.70)         | 2869.33<br>(7921.96)         |
| 3       | Grants in Aid and Contribution                       | 67.92<br>(100)         | 221.18<br>(325.65)           | 292.61<br>(430.82)           | 673.69<br>(991.88)           | 754.11<br>(1110.29)          |
| B       | <b>RECEIPTS ON CAPITAL ACCOUNT</b>                   | <b>538.00</b><br>(100) | <b>16751.61</b><br>(3113.68) | <b>17379.82</b><br>(3230.45) | <b>18154.57</b><br>(3374.45) | <b>18777.44</b><br>(3490.23) |
| 1       | Loans and Advances                                   | 1.10<br>(100)          | 10.20<br>(927.67)            | 8.52<br>(774.72)             | 11.93<br>(1084.94)           | 15.03<br>(1366.70)           |
| 2       | Internal Debt of the State Government                | 1.57<br>(100)          | 4060.23<br>(258613.63)       | 3212.22<br>(204600.08)       | 1791.22<br>(114090.45)       | 1691.22<br>(107721.02)       |
| 3       | Loans and Advances from Central Government           | 114.24<br>(100)        | 111.56<br>(97.65)            | 91.87<br>(80.42)             | 68.62<br>(60.07)             | 78.00<br>(68.28)             |
| 5       | Public Account Receipts                              | 421.09<br>(100)        | 12569.61<br>(2985.02)        | 14067.20<br>(3340.66)        | 16282.79<br>(3866.82)        | 16993.18<br>(4035.52)        |

