

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 Interstate settlement).

2. The expenditure out of the Consolidated Fund are 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 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.
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 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.

4. 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.
5. 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.
6. 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, State Government etc. Credits and debits taken to the adjusting heads in the division are eventually cleared by adjustment under final heads.
7. 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 2015-16, envisages total receipts at Rs. 31744.96 crore both on revenue and capital account as against the total expenditure estimated at Rs. 32903.66 crore, showing overall deficit of Rs. 1158.70 crore. On the revenue account, the receipts are estimated at Rs.9937.18 crore and expenditure at Rs. 9529.01 crore, leaving a surplus of Rs. 408.17 crore. On capital account, the receipts are estimated at Rs. 21807.77 crore and expenditure at Rs. 23374.65 crore, thereby showing a deficit of Rs. 1566.88 crore. Expenditure on Capital Account includes expenditure on Public account.

1.2 When compared with the revised estimate for 2014-15, the budget estimate of total receipts and expenditure on revenue and capital account for 2015-16, show an increase of 10.18 (Receipt) and 12.90 (Expenditure) percent respectively. Grants-in-aid and contributions from the Central Government which amounted to Rs. 616.99 crore in the revised estimate in 2014-15, has gone up to Rs. 739.25 crore in the budget estimate 2015-16.

1.3 The overall budgetary position under revenue and capital account for the years 2013-14 (Actual) to 2015-16 (Budget Estimates) is depicted in Charts – I & II.

(Rs. in lakh)

Sl. No.	Major Head	2013-14 Actuals	2014-15 Revised Estimates	2015-16 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
I	REVENUE ACCOUNT				
1	Tax Revenue and Non-Tax Revenue (Excluding Grants-in-Aid)	609256.31 (94.46)	738311.03 (92.29)	919793.06 (92.56)	124.58
2	Grants-in-Aid and Contributions	35720.88 (5.54)	61698.87 (7.71)	73925.27 (7.44)	119.82
3	Total Revenue Receipts	644977.19 (100.00)	800009.90 (100.00)	993718.33 (100.00)	124.21
4	Expenditure on Revenue Account	680328.33	795395.80	952900.59	119.80
5	Surplus(+) or Deficit(-)	-35351.14	4614.10	40817.74	
II	CAPITAL ACCOUNT				
1	Loans and Advances	1256.71 (0.09)	1767.68 (0.08)	1930.59 (0.09)	109.22
2	Internal Debt of the State Government	119894.51 (8.41)	120050.00 (5.77)	125802.50 (5.77)	104.79
3	Loans and Advances from Central Government	14983.60 (1.05)	22512.00 (1.08)	23637.60 (1.08)	105.00
4	Public Account Receipts	1289005.39 (90.45)	1936863.30 (93.07)	2029406.55 (93.06)	104.78
5	Total Capital Receipts (Capital Account + Public Account)	1425140.21 (100.00)	2081192.98 (100.00)	2180777.24 (100.00)	104.78
6	Expenditure on Capital Account**	1388282.14	2119021.23	2337465.10	110.31
7	Surplus (+) or Deficit (-)	36858.07	-37828.25	-156687.86	

Table I CONT...

Sl. No.	Item	2013-14 Actual	2014-15 Revised Estimates	2015-16 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
III	OVERALL BUDGETARY POSITION				
1	Total Receipts on Revenue and Capital Account	2070117.40	2881202.88	3174495.57	110.18
2	Total Expenditure on Revenue and Capital Account	2068610.47	2914417.03	3290365.69	112.90
3	Surplus (+) or Deficit (-)	1506.93	-33214.15	-115870.12	

** Includes contingency fund and Public Account Disbursements also.

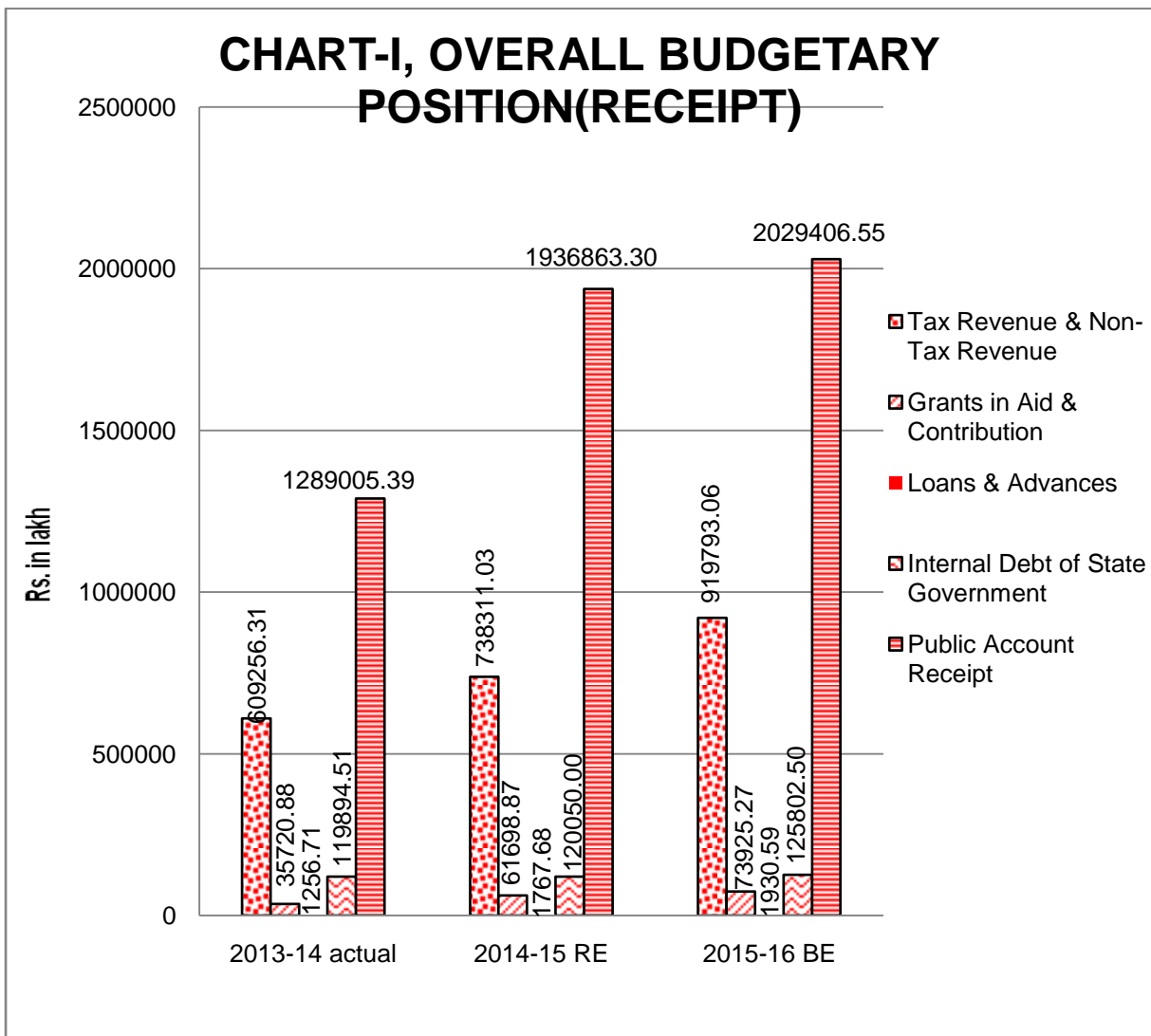
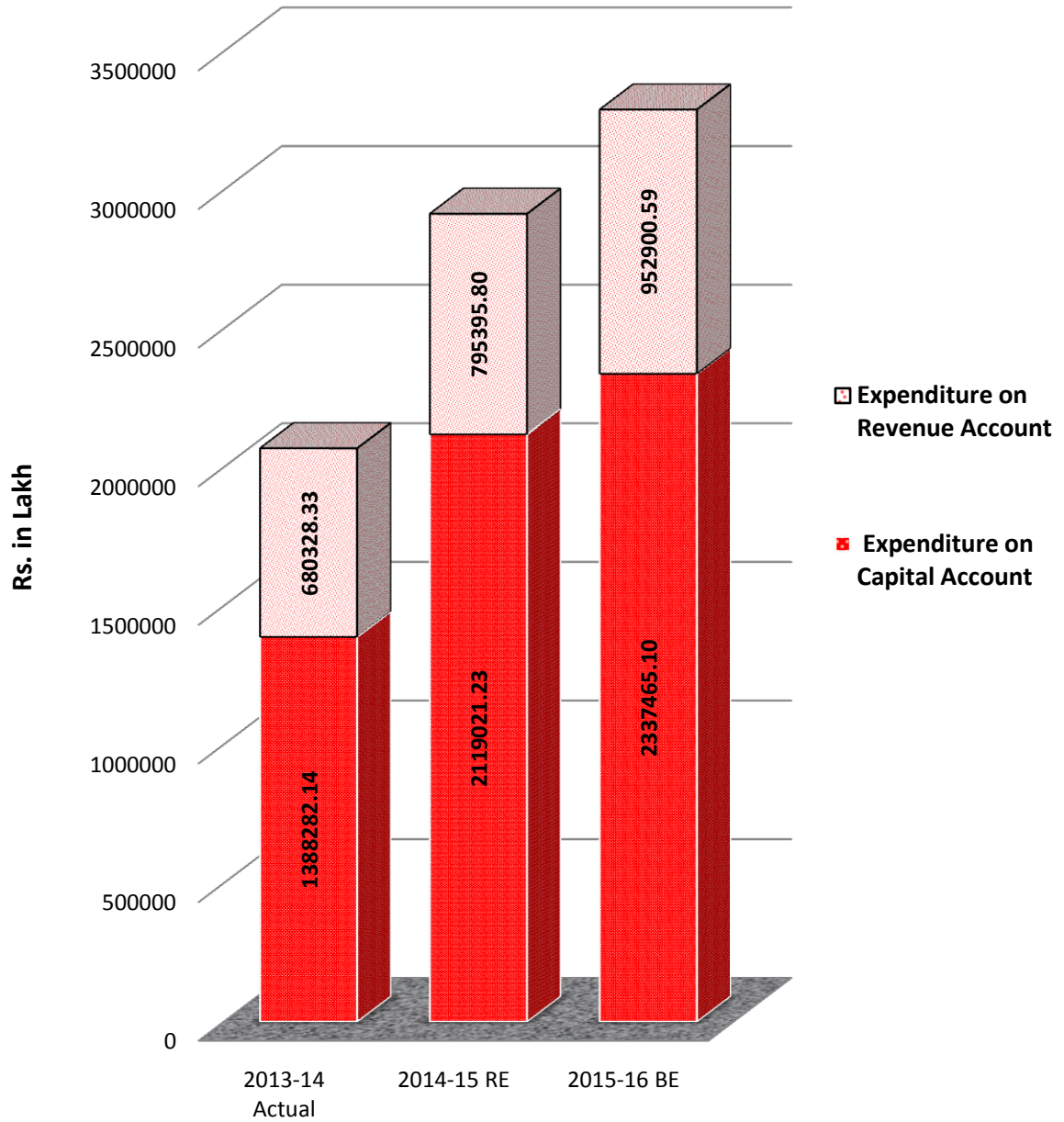


CHART-II, OVERALL BUDGETARY POSITION(Expenditure)



2. REVENUE ACCOUNT

2.1 Of the total estimated revenue receipts during the year 2015-16 i.e. Rs. 9937.18 crore, the tax revenue is estimated to contribute Rs. 6267.91 crore (63.08 per cent) and the non-tax revenue Rs. 2930.02 crore (29.48 per cent). The Grants-in-aid and contributions is placed at Rs. 739.25 crore (7.44 per cent). Under the head "Tax-Revenue", the Sales Tax accounts for 23.85 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. 2390.09 crore (24.05 percent).

2.2 On the expenditure side, Social Services account for Rs. 3724.76 crore i.e. 39.09 percent of the estimated total expenditure, followed by Economic Services at Rs. 3145.00 crore or (33 per cent) and General Services at Rs. 2659.24 crore (27.91 percent).

2.3 Table-2 presents details of the principal sources of Receipt/revenue and the proposed heads of expenditure during 2015-16. Charts-III & IV depict the receipts and expenditure under revenue account.

TABLE-2
REVENUE ACCOUNT

(Rs. in lakh)

Sl. No	Sources of Receipts	Budget Estimates 2015-16	Sl. No.	Heads of Expenditure	Budget Estimates 2015-16
I	TAX REVENUE	626790.59 <i>(63.08)</i>	I	GENERAL SERVICES	265923.71 <i>(27.91)</i>
A	Tax on Income and Expenditure	114460.00 <i>(11.52)</i>	1	Organs of State	10455.41 <i>(1.10)</i>
1	Corporation Tax	65846.00 <i>(6.63)</i>	2	Fiscal Services	7249.63 <i>(0.76)</i>
2	Taxes on Income other than Corporation Tax	48614.00 <i>(4.89)</i>	3	Debt Interest/Services	110619.93 <i>(11.61)</i>
3	Other Taxes on Income & Expenditure	0.00 <i>(0.00)</i>	4	Administrative Services	66875.44 <i>(7.02)</i>
B	Taxes on Property and Capital Transactions	76269.47 <i>(7.68)</i>	5	Pension and Miscellaneous Services	70723.30 <i>(7.42)</i>
1	Land Revenue	21336.96 <i>(2.15)</i>			
2	Stamps and Registration	54934.51 <i>(5.53)</i>			

Table 2- Cont....

Sl. No	Sources of Receipts	Budget Estimates 2015-16	Sl. No	Heads of Expenditure	Budget Estimates 2015-16
3	Estate Duty	0.00 (0.00)	II	SOCIAL SERVICES	372476.33 (39.09)
4	Taxes on Wealth	-2.00 (0.00)			
C	Taxes on Commodities and Services	436061.12 (43.88)	1	General, Technical Education, Sports and Youth Services Art and Culture	158243.42 (1.66)
1	Customs	30563.00 (3.08)	2	Medical, Family Welfare, Public Health, Sanitation and Water Supply	94009.04 (9.87)
2	Union Excise Duties	19877.00 (2.00)	3	Housing and Urban Development	24957.25 (2.62)
3	State Excise	30000.12 (3.02)	4	Labour Employment	6718.47 (0.71)
4	Sales Tax, Trade Tax etc	237000.00 (23.85)	5	Social Security and Welfare	68071.21 (7.14)
5	Taxes on Vehicles	17052.00 (1.71)	6	Other Social Services	17223.74 (1.81)
6	Taxes on Goods and Passengers	31323.00 (3.15)	7	Information and Broadcasting	3253.20 (0.34)
7	Taxes and Duties on Electricity	0.00 (0.00)			
8	Service Tax	33246.00 (3.35)			
9	Other Taxes and Duties on Commodities and Services	37000.00 (3.72)			
II	NON-TAX REVENUE	293002.47 (29.48)	III	Economic Services	314500.55 (33.00)
1	Interest Receipts, Dividend and Profit	3087.17 (0.31)	1	General Economic Services	40085.16 (4.21)
2	General Services	22754.21 (2.29)	2	Agriculture and Allied Services and Hill Areas	43004.89 (4.51)
3	Social Services	28151.97 (2.83)	3	Major, Medium and Minor Irrigation, Command area development & Flood Control	16514.45 (1.73)
4	Economic Services	239009.12 (24.05)	4	Industries and Minerals	29318.54 (3.08)
III	GRANTS-IN-AID AND CONTRIBUTIONS	73925.27 (7.44)	5	Power Development	146286.68 (15.35)
			6	Transport	37839.47 (3.97)
			7	Science, Technology, Environment	1451.36 (0.15)
	Total (I+II+III)	993718.33 (100.00)		Total (I+II+III)	952900.59 (100.00)

CHART-III, HOW A RUPEE COMES (2015-16)

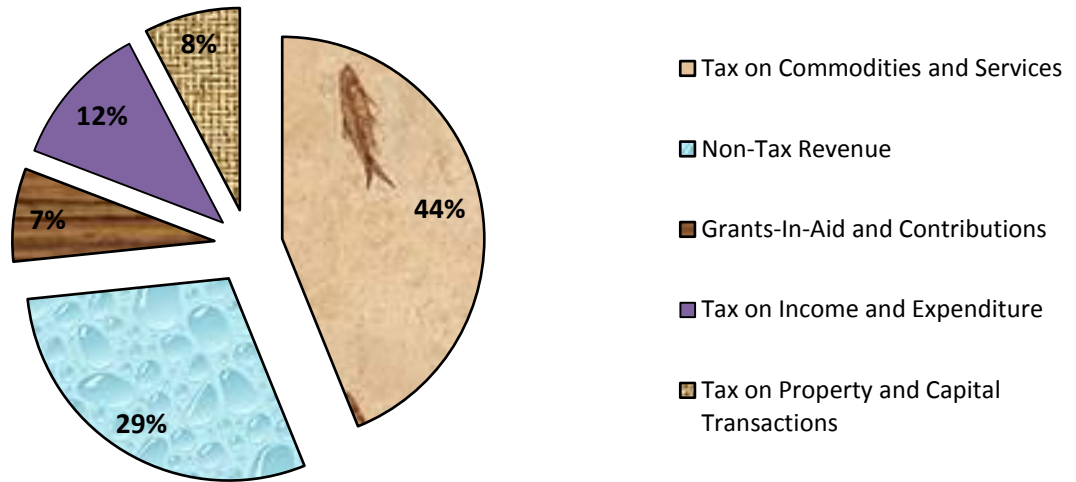
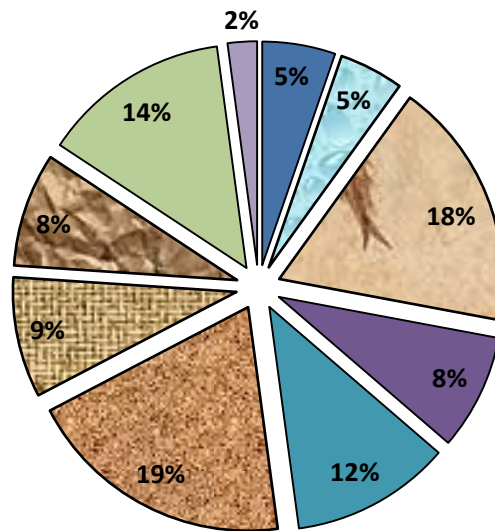


CHART-IV, HOW A RUPEE GOES (2015-16)

- Agriculture & allied and Hill areas
- Energy Development
- Health, Sanitation, Water supply
- Pension and Miscellaneous
- Debt services
- Transport and Communication
- Social security and welfare
- Education, Sports, Art & Culture
- Administrative services
- Other services



3. SOURCE WISE TAX RECEIPTS ON REVENUE ACCOUNT

3.1 The total tax receipts are estimated to increase to Rs. 6267.91 crore in 2015-16 from Rs. 5002.59 crore in the year 2014-15 i.e. by 25.29 per cent as compared to the previous year. Sales Tax, which is the major source of tax revenue with Rs. 2370.00 crore, records 2.87 per cent rise over the previous year contributing 37.81% of the total tax revenue. Corporation tax with 658.46 crore and Stamps and Registration with Rs. 549.35 crore are the other major contributors accounting for 10.51 percent and 8.76 percent 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.

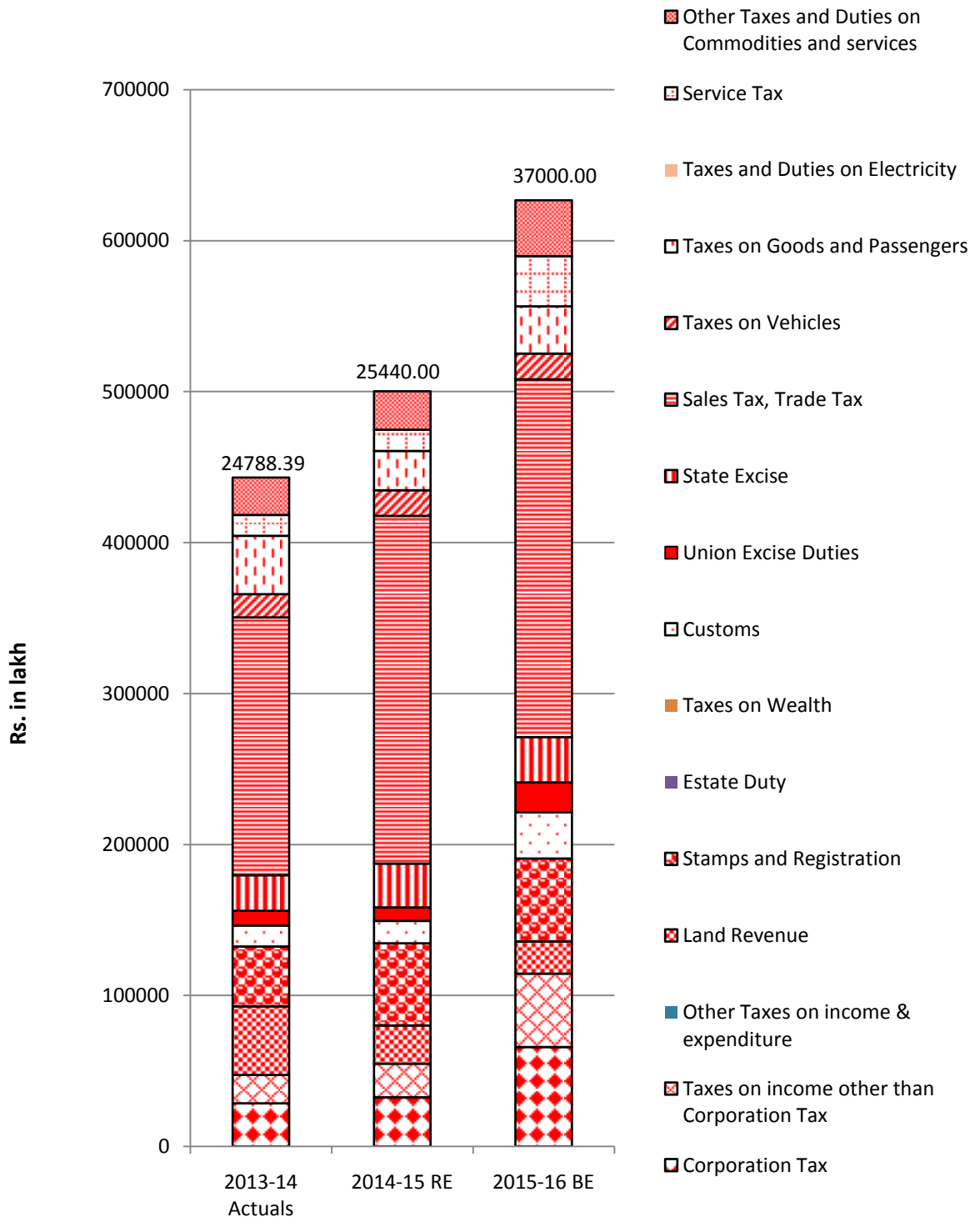
TABLE – 3
SOURCE WISE TAX RECEIPTS ON REVENUE ACCOUNT

(Rs. in lakh)					
Sl. No.	Sources of Tax Revenue	2013-14 Actuals	2014-15 Revised Estimates	2015-16 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
I	TAX REVENUE	443100.78 <i>(100.00)</i>	500259.13 <i>(100.00)</i>	626790.59 <i>(100.00)</i>	125.29
I	TAXES ON INCOME & EXPENDITURE	47336.00 <i>(10.68)</i>	54816.00 <i>(10.96)</i>	114460.00 <i>(18.26)</i>	208.81
1	Corporation Tax	28542.00 <i>(6.44)</i>	32557.00 <i>(6.51)</i>	65846.00 <i>(10.51)</i>	202.25
2	Taxes on income other than Corporation Tax	18794.00 <i>(4.24)</i>	22259.00 <i>(4.45)</i>	48614.00 <i>(7.76)</i>	218.40
3	Other Taxes on income & expenditure	0.00 <i>(0.00)</i>	0.00 <i>(0.00)</i>	0.00 <i>(0.00)</i>	0.00
		85123.33 <i>(19.21)</i>	79759.34 <i>(15.94)</i>	76269.47 <i>(12.17)</i>	95.62
II	TAXES ON PROPERTY AND CAPITAL				
1	Land Revenue	45435.50 <i>(10.25)</i>	25319.36 <i>(5.06)</i>	21336.96 <i>(3.40)</i>	84.27
2	Stamps and Registration	39609.83 <i>(8.94)</i>	54439.18 <i>(10.88)</i>	54934.51 <i>(8.76)</i>	100.91
3	Estate Duty	0.00 <i>(0.00)</i>	0.00 <i>(0.00)</i>	0.00 <i>(0.00)</i>	0.00
4	Taxes on Wealth	78.00 <i>(0.02)</i>	0.80 <i>(0.00)</i>	-2.00 <i>(0.00)</i>	-250.00
III	TAXES ON COMMODITIES AND SERVICES	310641.45 <i>(70.11)</i>	365683.79 <i>(73.10)</i>	436061.12 <i>(69.57)</i>	119.25
1	Customs	13846.00 <i>(3.12)</i>	14825.00 <i>(2.96)</i>	30563.00 <i>(4.88)</i>	206.16

Table 3 Cont.....

Sl. No.	Sources of Tax Revenue	2013-14 Actual	2014-15 Revised Estimates	2015-16 Budget Estimates	Col.5 as Percentage of col.4
1	2	3	4	5	6
2	Union Excise Duties	9778.00 (2.21)	8956.00 (1.79)	19877.00 (3.17)	221.94
3	State Excise	23576.03 (5.32)	28999.89 (5.80)	30000.12 (4.79)	103.45
4	Sales Tax, Trade Tax	170805.12 (38.55)	230384.90 (46.05)	237000.00 (37.81)	102.87
5	Taxes on Vehicles	15391.17 (3.47)	16952.00 (3.39)	17052.00 (2.72)	100.59
6	Taxes on Goods and Passengers	38640.69 (8.72)	26023.00 (5.20)	31323.00 (5.00)	12.04
7	Taxes and Duties on Electricity	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00
8	Service Tax	13816.05 (3.12)	14103.00 (2.82)	33246.00 (5.30)	235.74
9	Other Taxes and Duties on Commodities and Services	24788.39 (5.59)	25440.00 (5.09)	37000.00 (5.90)	145.44

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. 3669.28 crore for the year 2015-16, thereby expecting to register an increase of 22.41 per cent as compared to the revised estimate for 2014-15. Economic Services contribute 65.14 percent of the total with Rs.2390.09 crore showing an increase of 26.50 per cent over the previous year. Grants-in-aid and contributions which account for Rs.739.25 crore (20.15 per cent) of the budget are expected to record an increase of 19.82 per cent over the revised estimate of the preceding year. The receipts from Social Services, another major contributor, account for 7.67 per cent 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
SOURCE WISE NON-TAX RECEIPTS ON REVENUE ACCOUNT

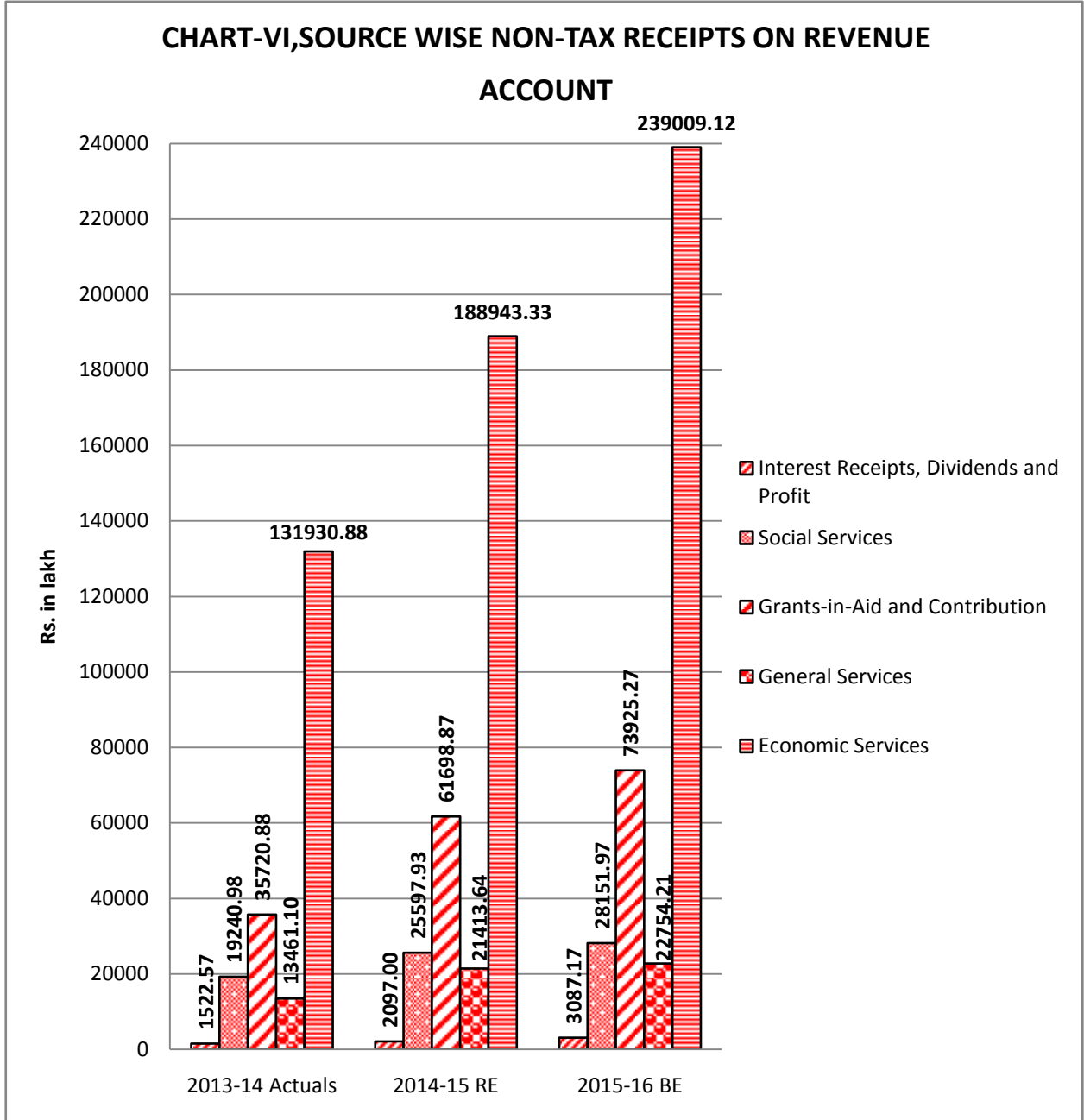
(Rs. in lakh)

Sl. No.	Sources of Non-Tax Revenue	2013-14 Actuals	2014-15 Revised Estimates	2015-16 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	NON-TAX RECEIPTS (including grant-in-aid and contribution)	201876.41 (100.00)	299750.77 (100.00)	366927.74 (100.00)	122.41
1	Interest Receipts, Dividends and Profit	1522.57 (0.75)	2097.00 (0.70)	3087.17 (0.84)	147.22
2	General Services	13461.10 (6.67)	21413.64 (7.14)	22754.21 (6.20)	106.26
2.1	Police	451.84 (0.22)	809.20 (0.27)	1009.20 (0.28)	124.72
2.2	Other Administrative Services	8801.11 (4.36)	15754.11 (5.26)	16326.70 (4.45)	103.63
2.3	Other General Services	4208.15 (2.08)	4850.33 (1.62)	5418.31 (1.48)	111.71
3	Social Services	19240.98 (9.53)	25597.93 (8.54)	28151.97 (7.67)	109.98
3.1	Education, Sports, Art and Culture	2277.92 (1.13)	1624.60 (0.54)	1839.63 (0.50)	113.24
3.2	Medical, Family Welfare and Public Health	1148.68 (0.57)	2320.67 (0.77)	2487.49 (0.68)	107.19
3.3	Water Supply and Sanitation	10396.52 (5.15)	12988.94 (4.33)	14575.02 (3.97)	112.21
3.4	Housing & Urban Development	4778.85 (2.37)	7122.31 (2.38)	7720.31 (2.10)	108.40
3.5	Labour and Employment	593.70 (0.29)	498.65 (0.17)	705.76 (0.19)	141.53
3.6	Other Social Services	45.31 (0.02)	1042.76 (0.35)	823.76 (0.22)	79.00

Table 4 cont.....

Sl. No.	Sources of Non-Tax Revenue	2013-14 Actuals	2014-15 Revised Estimates	2015-16 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
4	Economic Services	131930.88 (65.35)	188943.33 (63.03)	239009.12 (65.14)	126.50
4.1	Crop Husbandry, Animal Husbandry, Dairy Development and Fisheries	643.30 (0.32)	779.80 (0.26)	819.80 (0.22)	105.13
4.2	Forestry & Wild Life	314.99 (0.16)	347.60 (0.12)	383.03 (0.10)	110.19
4.3	Non-Ferrous Mining & Metallurgical Industries	4611.92 (2.28)	40024.40 (13.35)	74257.10 (20.24)	185.53
4.4	Co-operation	47.91 (0.02)	64.22 (0.02)	64.22 (0.02)	100.00
4.5	Major, Medium and Minor Irrigation	2591.24 (1.28)	2956.46 (0.99)	5054.24 (1.38)	170.96
4.6	Power	118795.02 (58.85)	136794.00 (45.64)	149717.00 (40.80)	109.45
4.7	Village, Small & Other Industries	439.97 (0.22)	776.54 (0.26)	838.54 (0.23)	107.98
4.8	Other Economic Services	4486.53 (2.22)	7200.31 (2.40)	7875.19 (2.1)	109.37
5	Grants-in-Aid and Contributions	35720.88 (17.69)	61698.87 (20.58)	73925.27 (20.15)	119.82

CHART-VI, SOURCE WISE NON-TAX RECEIPTS ON REVENUE ACCOUNT



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

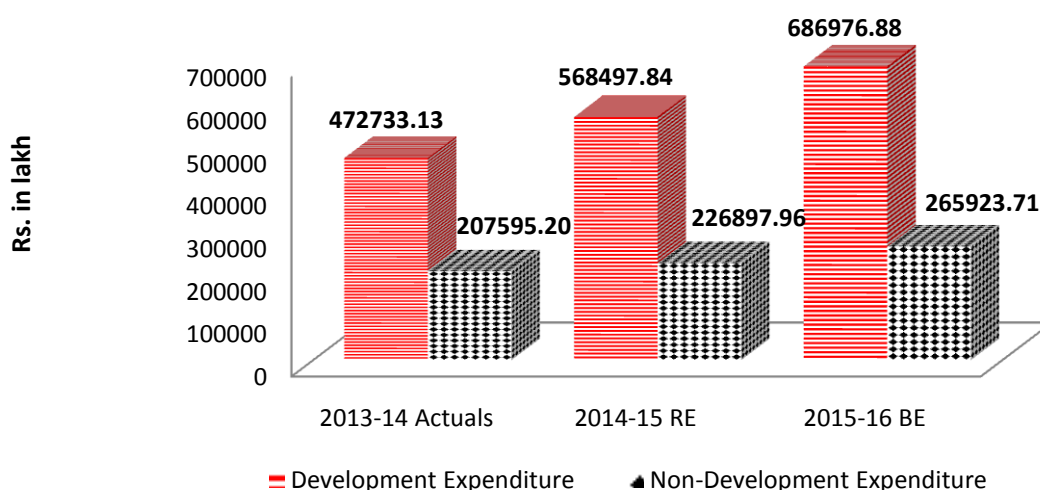
5.1 Out of the estimated total revenue expenditure of Rs.9529.00 crore during the year 2015-16, Development Expenditure and Non-Development Expenditure account for Rs. 6869.77 crore (72.09 per cent) and Rs. 2659.24 crore (27.91 per cent) respectively. As compared to the revised estimates of 2014-15, the development expenditure for 2015-16 is expected to increase by 20.84 per cent and the Non-Development expenditure by 17.20 percent.

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	2013-14 Actual	2014-15 Revised Estimates	2015-16 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	EXPENDITURE ON REVENUE ACCOUNT	680328.33 <i>(100.00)</i>	795395.80 <i>(100.00)</i>	952900.59 <i>(100.00)</i>	119.80
I	Development Expenditure	472733.13 <i>(69.49)</i>	568497.84 <i>(71.47)</i>	686976.88 <i>(72.09)</i>	120.84
1	Economic Services	209317.62 <i>(30.77)</i>	263637.03 <i>(33.14)</i>	314500.55 <i>(33.00)</i>	119.29
2	Social Services	263415.51 <i>(38.72)</i>	304860.81 <i>(38.33)</i>	372476.33 <i>(39.09)</i>	122.18
II	Non-Development Expenditure	207595.20 <i>(30.51)</i>	226897.96 <i>(28.53)</i>	265923.71 <i>(27.91)</i>	117.20
1	General Services	207595.20 <i>(30.51)</i>	226897.96 <i>(28.53)</i>	265923.71 <i>(27.91)</i>	117.20

CHART-VII, EXPENDITURE ON REVENUE ACCOUNT BY BROAD GROUPS



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 2015-16, the expenditure on Economic Services and Social Services is estimated at Rs.3145.00 crore and Rs. 3724.76 crore respectively accounting for 45.78 per cent and 54.22 per cent of the total development expenditure.

6.3 Under Economic Services, the single largest head of expenditure at Rs.1628.01 crore, accounting for 23.70 per cent of the total development expenditure is for Irrigation and Power Development which is expected to increase by 18.96 percent over the previous year. Out of the estimates of total budget Rs.3724.76 crore under Social Services, an amount of Rs.1582.43 crore (23.03 per cent) of the total development expenditure which is 28.37 % 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 which together account for Rs.940.09 crore (13.68 per cent) of the total expenditure showing a rise of 20.76% over the revised estimates, 2014-15.

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

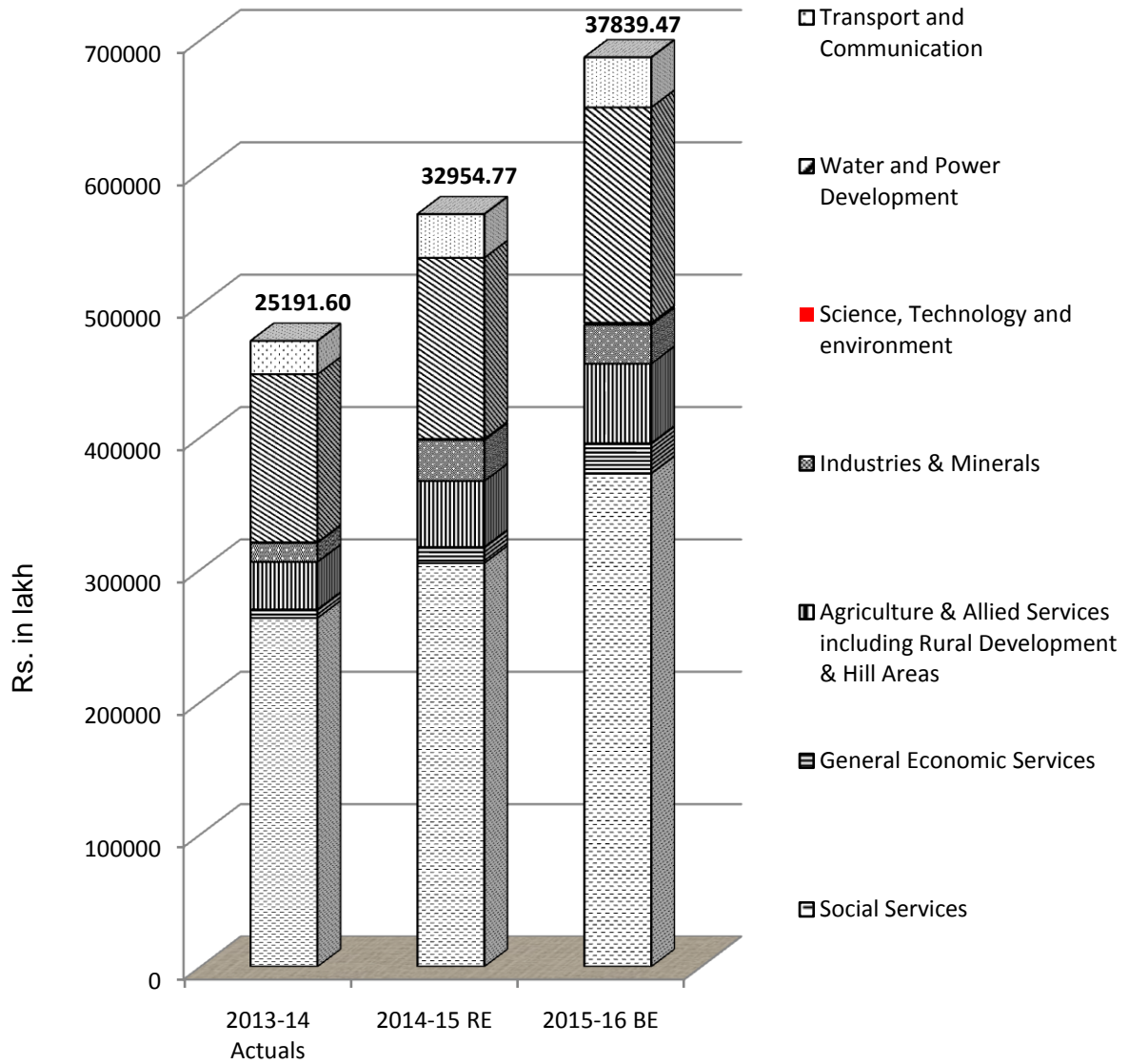
TABLE-6
DEVELOPMENT EXPENDITURE
(REVENUE ACCOUNT)

(Rs. in lakh)

Sl. No.	Heads of Expenditure	2013-14 Actuals	2014-15 Revised Estimates	2015-16 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	Development Expenditure	472733.13 (100.00)	568497.84 (100.00)	686976.88 (100.00)	120.84
I	Social Services	263415.51 (55.72)	304860.81 (53.63)	372476.33 (54.22)	122.18
1	General & Technical Education, Sports & Youth Services, Art & Culture	122066.77 (25.82)	123267.39 (21.68)	158243.42 (23.03)	128.37
2	Medical, Family Welfare, Public Health, Sanitation & Water Supply	68983.81 (14.59)	77850.26 (13.69)	94009.04 (13.68)	120.76
3	Housing & Urban Development	7222.73 (1.53)	21232.00 (3.73)	24957.25 (3.63)	117.55
4	Labour & Employment	3967.48 (0.84)	5863.36 (1.03)	6718.47 (0.98)	114.58
5	Social Security & Welfare	51746.00 (10.95)	56280.56 (9.90)	68071.21 (9.91)	120.95
6	Other Social Services	9428.72 (1.99)	20367.24 (3.58)	20476.94 (2.98)	100.54

Sl. No	Heads of Expenditure	2013-14 Actuals	2014-15 Revised Estimates	2015-16 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
II	Economic Services	209317.62 (44.28)	263637.03 (46.37)	314500.55 (45.78)	119.29
1	General Economic Services	6482.28 (1.37)	12127.45 (2.13)	22943.74 (3.34)	189.19
2	Agriculture & Allied Services including Rural Development & Hill areas	35864.36 (7.59)	49888.52 (8.78)	60146.31 (8.76)	120.56
2.1	Fisheries, Animal Husbandry & Dairy Development, Soil & Water Conservation & Crop Husbandry	19944.25 (4.22)	28111.28 (4.94)	33642.68 (4.90)	119.68
2.2	Forestry & Wild Life	4403.12 (0.93)	4759.76 (0.84)	5011.10 (0.73)	105.28
2.3	Rural Development	9433.67 (2.00)	13558.20 (2.38)	17141.42 (2.50)	126.43
2.4	Others	2083.32 (0.44)	3459.28 (0.61)	4351.11 (0.63)	125.78
3	Industries & Minerals	14432.39 (3.05)	30909.74 (5.44)	29318.54 (4.27)	94.85
3.1	Industries	4490.65 (0.95)	5753.25 (1.01)	6319.03 (0.92)	109.83
3.2	Village & Small Industries	2601.13 (0.55)	9247.76 (1.63)	9771.51 (1.42)	105.66
3.3	Non-Ferrous Mining & Metall- urgical Industries	7340.61 (1.55)	15908.73 (2.80)	13228.00 (1.93)	83.15
4	Irrigation and Power Development	126933.23 (26.85)	136853.15 (24.07)	162801.13 (23.70)	118.96
4.1	Power	117797.80 (24.92)	126088.58 (22.18)	146096.48 (21.27)	115.87
4.2	Non-Conventional Sources of Energy	5.30 (0.00)	190.00 (0.03)	190.20 (0.03)	100.11
4.3	Irrigation and Flood Control	9130.13 (1.93)	10574.57 (1.86)	16514.45 (2.40)	156.17
5	Transport	22191.51 (4.69)	29844.05 (5.25)	34489.47 (5.02)	115.57
5.1	Roads and Bridges	13815.09 (2.92)	15875.80 (2.79)	15737.22 (2.29)	99.13
5.2	Others	8376.42 (1.77)	13968.25 (2.46)	18752.25 (2.73)	134.25
6	Science, Technology and Environment	413.76 (0.09)	903.40 (0.16)	1451.36 (0.21)	160.66
6.1	Other Scientific Research	191.76 (0.04)	239.64 (0.04)	557.90 (0.08)	232.81
6.2	Ecology and Environment	222.00 (0.05)	663.76 (0.12)	893.46 (0.13)	134.61

CHART-VIII, DEVELOPMENT EXPENDITURE ON REVENUE ACCOUNT



7. NON-DEVELOPMENT EXPENDITURE (REVENUE ACCOUNT)

7.1 Non-Development Expenditure under General Services during 2015-16 is estimated at Rs.2659.24 crore as against the revised estimate of Rs.2268.98 crore for 2014-15, thereby showing an increase of 17.20 per cent. The expenditure towards Organs of the State tends to increase to Rs.104.55 crore in 2015-16 from Rs. 102.33 crore i.e. by 2.18 per cent during 2015-16. The expenditure under Fiscal Services shows an increasing trend from Rs.55.88 crore in 2014-15 to Rs.72.50 crore in 2015-16 i.e. by 29.75 per cent. The expenditure in respect of Debt Services and Administrative Services is expected to increase by 10.45 and 21.79 percent respectively during 2015-16 as compared to the previous year revised estimates. The Pension and Miscellaneous General Service Expenditure is also estimated to go up by 26.26 percent during 2015-16. The expenses on Debt Services, Pension and Miscellaneous General Services and Administrative Services is estimated at 41.60 percent, 26.59 percent and 25.15 percent respectively of the total non-developed expenses on revenue account during 2015-16.

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

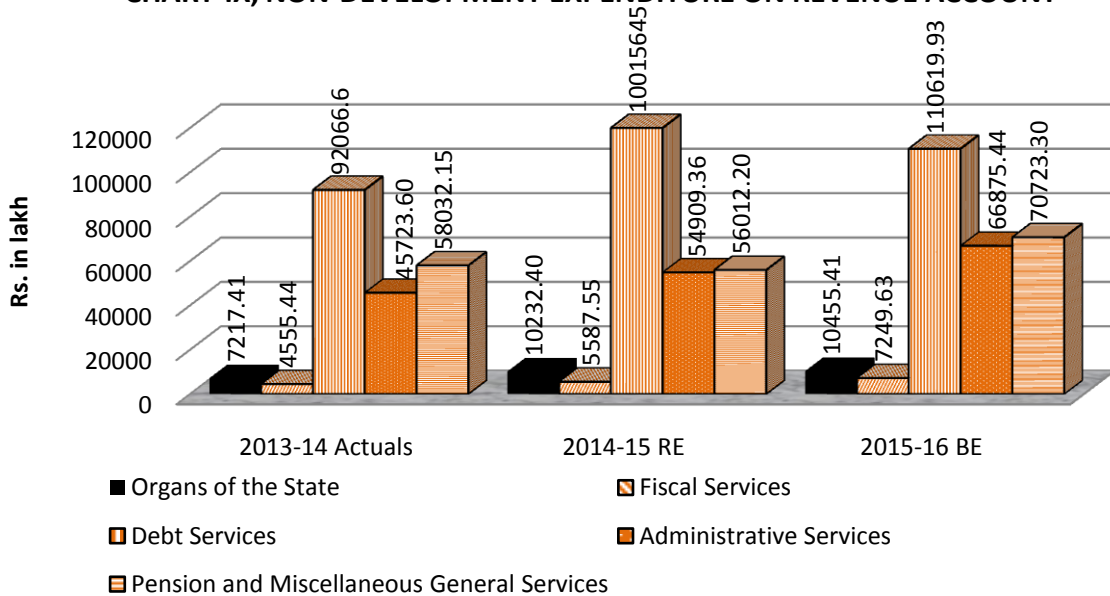
TABLE – 7
NON-DEVELOPMENT EXPENDITURE
(REVENUE ACCOUNT)

(Rs. in lakh)					
Sl. No.	Heads of Expenditure	2013-14 Actual	2014-15 Revised Estimates	2015-16 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	NON-DEVELOPMENT EXPENDITURE (GENERAL SERVICES)	207595.20 <i>(100.00)</i>	226897.96 <i>(100.00)</i>	265923.71 <i>(100.00)</i>	117.20
1	Organs of the State	7217.41 <i>(3.48)</i>	10232.40 <i>(4.51)</i>	10455.41 <i>(3.93)</i>	102.18
1.1	Parliament/State/Union Territory Legislature, President, Vice- president/ Governor, Administrator of Union Terri- Tories, Council of Ministers & Elections	3263.31 <i>(1.57)</i>	5117.85 <i>(2.26)</i>	3991.50 <i>(1.50)</i>	77.99
1.2	Administration of Justice	3954.15 <i>(1.90)</i>	5114.55 <i>(2.25)</i>	6463.91 <i>(2.43)</i>	126.38
2	Fiscal Services	4555.44 <i>(2.19)</i>	5587.55 <i>(2.46)</i>	7249.63 <i>(2.73)</i>	129.75
2.1	Collection of Taxes on Property and Capital Transaction	1645.75 <i>(0.79)</i>	1906.65 <i>(0.84)</i>	2329.63 <i>(0.88)</i>	122.18
2.2	Collection of Taxes on Commodities and Services	2909.69 <i>(1.40)</i>	3668.40 <i>(1.62)</i>	4907.50 <i>(1.85)</i>	133.78
2.3	Other Fiscal Services	0.00 <i>(0.00)</i>	12.50 <i>(0.01)</i>	12.50 <i>(0.00)</i>	100.00

Table 7 Cont.....

Sl. No.	Heads of Expenditure	2013-14 Actual	2014-15 Revised Estimates	2015-16 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
3	Debt Services	92066.60 (44.35)	100156.45 (44.14)	110619.93 (41.60)	110.45
3.1	Interest Payment	89066.60 (42.90)	97156.45 (42.82)	107619.93 (40.47)	110.77
3.2	Appropriation for reduction	3000.00 (1.45)	3000.00 (1.32)	3000.00 (1.13)	100.00
4	Administrative Services	45723.60 (22.03)	54909.36 (24.20)	66875.44 (25.15)	121.79
4.1	Secretariat General Services, District Administration, Treasury and Accounts Administration	8098.85 (3.90)	9019.00 (3.97)	10674.39 (4.01)	118.35
4.2	Police and Jails	24916.70 (12.00)	29261.00 (12.90)	37325.13 (14.04)	127.56
4.3	Public Works	7846.86 (3.78)	9397.18 (4.14)	10159.32 (3.82)	108.11
4.4	Other Administrative Services	4861.19 (2.34)	7232.18 (3.19)	8716.60 (3.28)	120.53
5	Pension and Miscellaneous General Services	58032.15 (27.95)	56012.20 (24.69)	70723.30 (26.59)	126.26

CHART-IX, NON-DEVELOPMENT EXPENDITURE ON REVENUE ACCOUNT



8. CAPITAL ACCOUNT

8.1 The total receipts on Capital Account for 2015-16 is estimated at Rs.21807.77 crore against the disbursement of Rs. 23374.65 crore, showing a deficit of Rs. 1566.88 crore. The receipts in the budget, record an increase of 4.78 percent as compared to the revised estimate 2014-15. Receipts under the head of Internal Debt of the State Government is estimated to increase from Rs. 1200.50 crore to Rs.1258.03 crore in 2015-16 with a increase of 4.79 percent over the year 2014-15, so also the Loans and Advances from the Central Government is estimated to increase from Rs.225.12 crore in 2014-15 to Rs. 236.38 crore (5 per cent) in 2015-16.

8.2 The Capital Account Disbursements in 2015-16 is expected to increase to Rs. 23374.65 crore from Rs. 21190.21 crore in 2014-15, an increase of 10.31 per cent. Internal Debt of the State Government and Loans and Advances are expected to increase by 16.30 percent and 21.74 percent respectively. Loans and Advances from the Central Government are expected to increase from 28.96 crore to 29.11 crore during 2015-16.

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

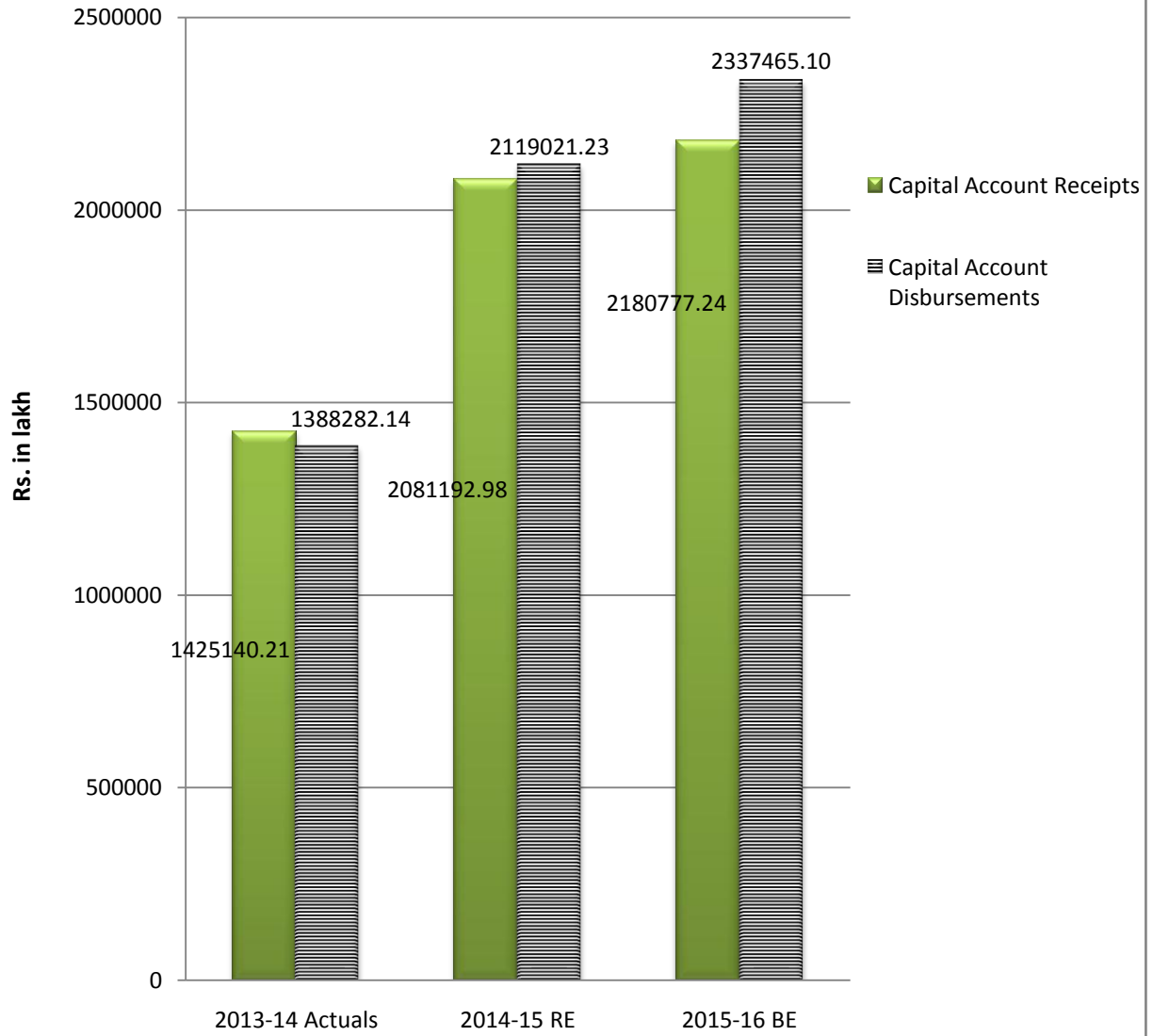
TABLE – 8
CAPITAL ACCOUNT

(Rs. in lakh)					
Sl.No.	Heads of Receipts/Disbursements	2013-14 Actual	2014-15 Revised Estimates	2015-16 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
1	Capital Account Receipts*	1425140.21 <i>(100.00)</i>	2081192.89 <i>(100.00)</i>	2180777.24 <i>(100.00)</i>	104.78
1.1	Loans and Advances	1256.71 <i>(0.09)</i>	1767.68 <i>(0.08)</i>	1930.59 <i>(0.09)</i>	109.22
1.2	Loans and Advances from Central Govt.	14983.60 <i>(1.05)</i>	22512.00 <i>(1.08)</i>	23637.60 <i>(1.08)</i>	105.00
1.3	Internal Debt of the State Govt.	119894.51 <i>(8.41)</i>	120050.00 <i>(5.77)</i>	125802.50 <i>(5.77)</i>	104.79
1.4	Public Account Receipts	1289005.39 <i>(90.45)</i>	1936863.30 <i>(93.07)</i>	2029406.55 <i>(93.06)</i>	104.78
2	Capital Account Disbursements**	1388282.14 <i>(100.00)</i>	2119021.23 <i>(100.00)</i>	2337465.10 <i>(100.00)</i>	110.31
2.1	Capital Outlay	100960.52 <i>(7.27)</i>	179195.16 <i>(8.46)</i>	312102.05 <i>(13.35)</i>	174.17
2.2	Loans and Advances	425.26 <i>(0.03)</i>	1472.16 <i>(0.07)</i>	1792.28 <i>(0.08)</i>	121.74
2.3	Loans and Advances from Central Govt.	2588.89 <i>(0.19)</i>	2895.93 <i>(0.14)</i>	2910.93 <i>(0.12)</i>	100.52
2.4	Transfer to Contingency Fund	0.00 <i>(0.00)</i>	20000.00 <i>(0.94)</i>	0.00 <i>(0.00)</i>	
2.5	Internal Debt of the State Government	35916.57 <i>(2.59)</i>	39181.39 <i>(1.85)</i>	45569.39 <i>(1.95)</i>	116.30
2.6	Public Account Disbursements	1248390.90 <i>(89.92)</i>	1876276.59 <i>(88.54)</i>	1975090.45 <i>(84.50)</i>	105.27
3	Capital Account Surplus (+) or Deficit (-)	36858.07	-37828.34	-156687.86	414.21

*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 2015-16 works out to 61.31 per cent and 38.69 per cent respectively. The percentage shares of Economic and Social Services under Development Expenditure work out to 41.13 per cent and 20.18 per cent respectively of the total expenditure on Capital Account.

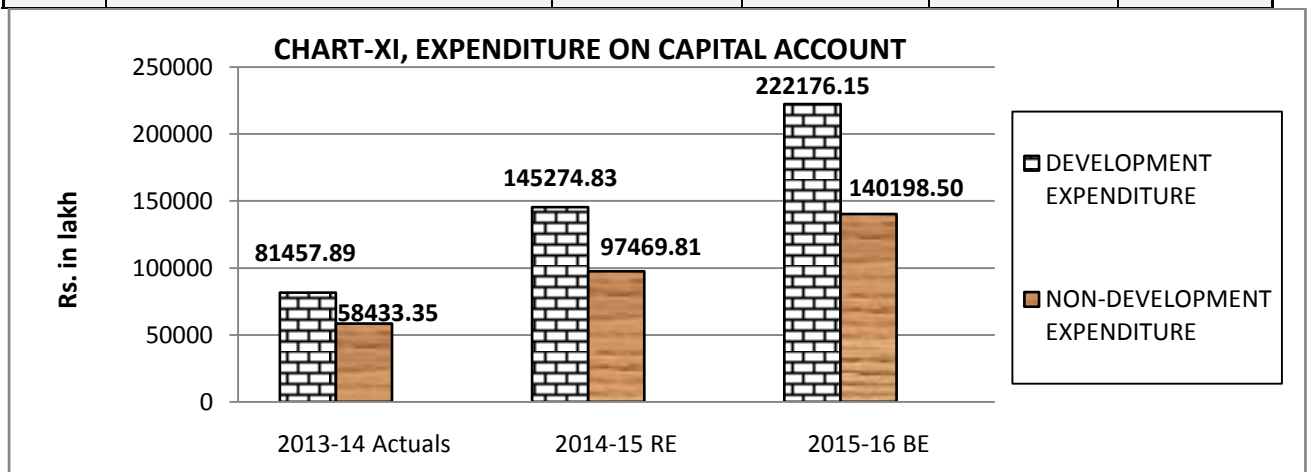
9.2 The breakup of expenditure on Development and Non-Development items on Capital Account is presented in Table 9. The details are also depicted in Chart - XI.

TABLE - 9
EXPENDITURE ON CAPITAL ACCOUNT
(DEVELOPMENT AND NON-DEVELOPMENT)

(Rs. in lakh)					
Sl.No.	Heads of Expenditure	2013-14 Actual	2014-15 Revised Estimates	2015-16 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	EXPENDITURE ON CAPITAL ACCOUNT	139891.24 <i>(100.00)</i>	242744.64 <i>(100.00)</i>	362374.65 <i>(100.00)</i>	149.28
I	DEVELOPMENT EXPENDITURE	81457.89 <i>(58.23)</i>	145274.83 <i>(59.85)</i>	222176.15 <i>(61.31)</i>	152.94
A	Social Services	17251.70 <i>(12.33)</i>	56956.94 <i>(23.46)</i>	73145.32 <i>(20.18)</i>	128.42
1	Education, Sports, Art & Culture	6252.13 <i>(4.47)</i>	25728.60 <i>(10.60)</i>	36229.82 <i>(10.00)</i>	140.82
2.	Medical, Family Welfare, Public Health, Sanitation & Water Supply	10885.81 <i>(7.78)</i>	24261.34 <i>(9.99)</i>	29581.85 <i>(8.16)</i>	121.93
3	Housing	0.17 <i>(0.00)</i>	31.00 <i>(0.01)</i>	34.00 <i>(0.01)</i>	109.68
4	Urban Development	44.26 <i>(0.03)</i>	184.00 <i>(0.08)</i>	185.00 <i>(0.05)</i>	100.54
5	Others	69.33 <i>(0.05)</i>	6752.00 <i>(2.78)</i>	7114.65 <i>(1.96)</i>	105.37
B	Economic Services	64206.19 <i>(45.90)</i>	88317.89 <i>(36.38)</i>	149030.83 <i>(41.13)</i>	168.74
1	General Economic Services	7440.68 <i>(5.32)</i>	7735.40 <i>(3.19)</i>	12725.00 <i>(3.51)</i>	164.50
2	Agricultural & Allied Services including Rural Development & Hill Areas	3159.86 <i>(2.26)</i>	6624.20 <i>(2.73)</i>	9160.69 <i>(2.53)</i>	138.29
3	Industries & Minerals	542.32 <i>(0.39)</i>	1335.05 <i>(0.55)</i>	2305.05 <i>(0.64)</i>	172.66

Table 9 cont.....

Sl. No.	Heads of Expenditure	2013-14 Actuals	2014-15 Revised Estimates	2015-16 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
4	Water and Power Development	29422.79 (21.03)	38633.73 (15.92)	78902.20 (21.77)	204.23
4.1	Irrigation and Flood Control	14949.55 (10.69)	17689.23 (7.29)	17787.70 (4.91)	100.56
4.2	Power Projects	14473.24 (10.35)	20844.50 (8.59)	61014.50 (16.84)	292.71
4.3	Non-Conventional Sources of Energy	0.00 (0.00)	100.00 (0.04)	100.00 (0.03)	100.00
5	Transport and Communication	23640.54 (16.90)	33989.51 (14.00)	45937.89 (12.68)	135.15
5.1	Roads and Bridges	22971.07 (16.42)	30175.01 (12.43)	34502.89 (9.52)	114.34
5.2	Others	669.47 (0.48)	3814.50 (1.57)	11435.00 (3.16)	299.78
II	NON-DEVELOPMENT EXPENDITURE	58433.35 (41.77)	97469.81 (40.15)	140198.50 (38.69)	143.84
1	General Services	19502.63 (13.94)	33920.33 (13.97)	89925.90 (24.82)	265.11
2	Loans and Advances	425.26 (0.30)	1472.16 (0.61)	1792.28 (0.49)	121.74
3	Loans and Advances from Government of India	2588.89 (1.85)	2895.93 (1.19)	2910.93 (0.80)	100.52
4	Internal Debt of the State Government	35916.57 (25.67)	39181.39 (16.14)	45569.39 (12.58)	116.30
5	Appropriation to the Contingency Fund	0.00 (0.00)	20000.00 (8.24)	0.00 (0.00)	-



10. PER CAPITA RECEIPTS ON REVENUE AND CAPITAL ACCOUNT

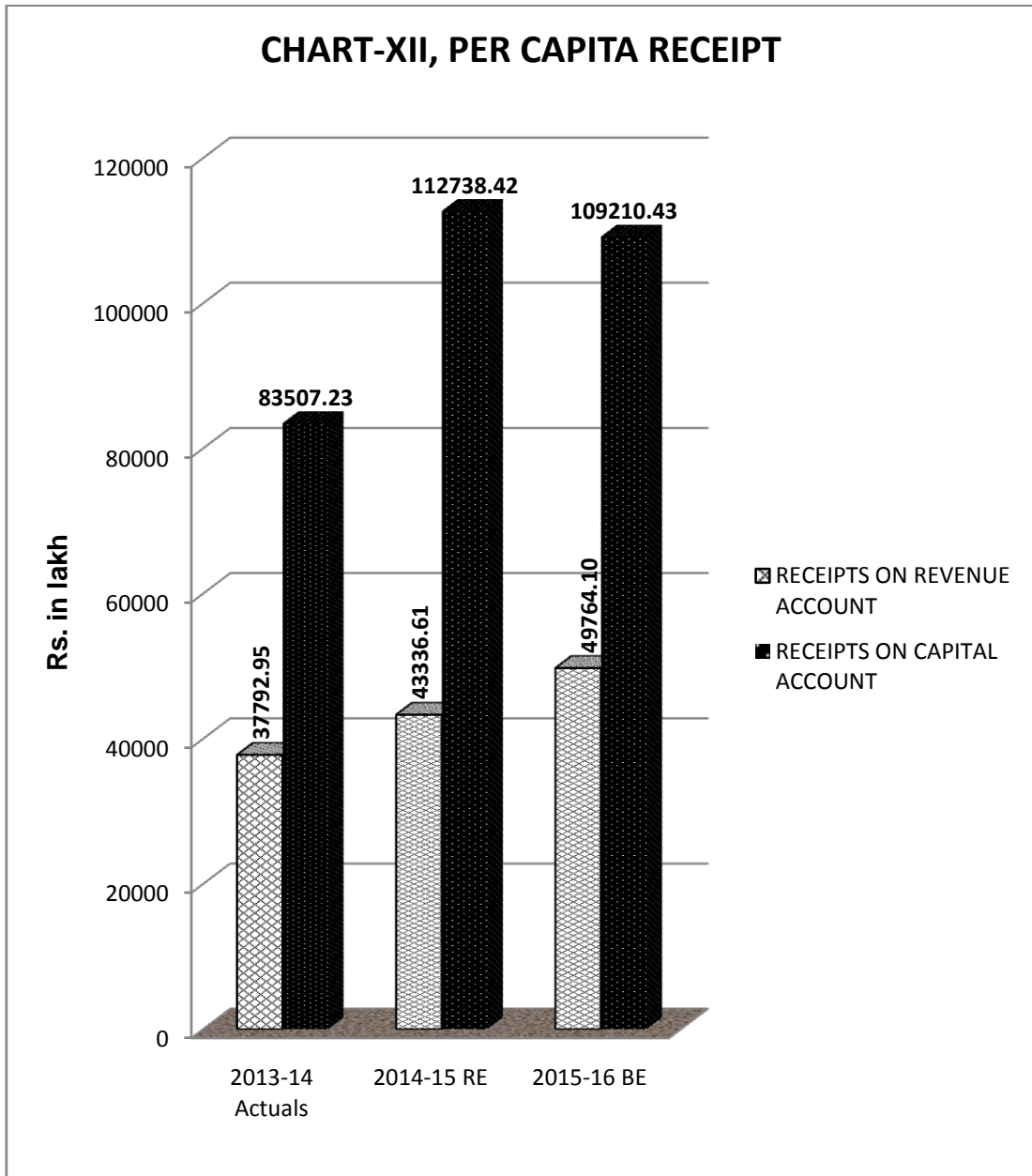
10.1 The per capita receipts on Revenue and Capital Account, together for 2015-16 work out to Rs.1589.75 crore as compared to Rs.1560.75 crore for 2014-15, showing thereby an increase of 1.86 per cent. Estimates of per capita receipts on Revenue and Capital Account for 2015-16 are placed at Rs.497.64 crore and Rs.1092.10 crore respectively as against Rs.433.37 crore and Rs.1127.38 crore respectively for 2014-15. The per capita tax revenue is expected to rise by 5.83 per cent in 2015-16 as compared to 2014-15.

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	2013-14* Actual	2014-15* Revised Estimates	2015-16* Budget Estimates	Col.5 as percentage of col. 4
1	2	3	4	5	6
I	RECEIPTS ON REVENUE ACCOUNT	37792.95	43336.61	49764.10	114.83
A)	Tax Revenue	25963.84	27099.08	31388.84	115.83
1	Corporation Tax	1672.44	1763.62	3297.48	186.97
2	Taxes on Income other than Corporation Tax	1101.25	1205.77	2434.52	201.91
3	Other Taxes on Income & Expenditure	0.00	0.00	0.00	
4	Land Revenue	2662.33	1371.55	1068.53	77.91
5	Stamps & Registration	2320.97	2948.98	2751.05	93.29
6	Estate duty	0.00	0.00	0.00	
7	Taxes on Wealth	4.57	0.04	-0.10	-231.12
8	Customs	811.32	803.07	1530.55	190.59
9	Union Excise Duties	572.95	485.15	995.41	205.18
10	State Excise	1381.46	1570.93	1502.37	95.64
11	Sales Tax	10008.46	12479.97	11868.65	95.10
12	Taxes on vehicles	901.86	918.29	853.94	92.99
13	Taxes on Goods and Passengers	2253.63	1409.67	1568.61	111.28
14	Taxes and Duties on Electricity	0.00	0.00	0.00	
15	Service Tax	809.56	763.96	1664.92	217.93
16	Other Taxes and Duties on Commodities and Services	1452.50	1378.09	1852.91	134.46
B)	Non-Tax Revenue	9736.02	12895.29	14673.18	113.79
C)	Grants-in-aid & Contribution	2093.09	3342.23	3702.08	110.77
II	RECEIPTS ON CAPITAL ACCOUNT**	83507.23	112738.42	109210.43	96.87
1	Loans and Advances	73.64	95.76	96.68	100.97
2	Loans and Advances from Central Government	877.98	1219.48	1183.74	97.07
3	Internal Debt of the State Government	7025.31	6503.12	6300.02	96.88
4	Appropriation to contingency fund.	0.00	0.00	0.00	
5	Public Account Receipts	75530.30	104920.07	101629.96	96.86
	GRAND TOTAL	121300.18	156075.03	158974.53	101.86

*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

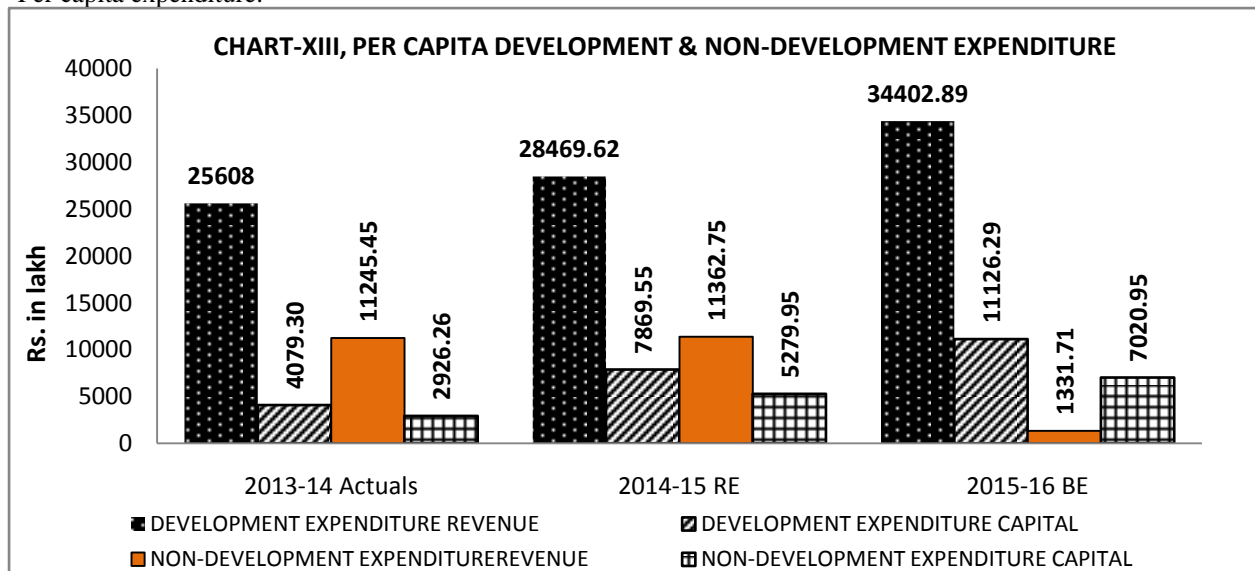
11.1 Table 11 shows per capita development and non-development expenditure under Revenue and Capital Account during 2015-16. Per capita development expenditure under Revenue account is expected to increase by 20.84 percent and non-development expenditure under Revenue account is expected to increase by 17.20 percent as compared to the previous year 2014-15. The per capita development expenditure under Capital Account shows an increase of 41.38 percent during 2015-16 over 2014-15, while the per capita non-development expenditure under Capital Account is expected to rise by 32.97 % during 2014-15

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**

Sl. No.	Sources of Receipts	2013-14* Actuals	2014-15* Revised Estimates	2015-16* Budget Estimates	Col.5 as percentage of col.6
1	2	3	4	5	6
I	DEVELOPMENT EXPENDITURE	32473.27	38665.13	45529.18	117.75
	REVENUE	25608.00	28469.62	34402.89	120.84
	CAPITAL	4079.30	7869.55	11126.29	141.38
II	NON-DEVELOPMENT EXPENDITURE	15588.16	17571.03	20338.06	115.75
	REVENUE	11245.45	11362.75	13317.11	117.20
	CAPITAL	2926.26	5279.95	7020.95	132.97
III	TOTAL EXPENDITURE	48061.42	51988.70	658672.39	1266.95
	REVENUE	36853.45	43086.67	47720.00	110.75
	CAPITAL	7005.57	12156.33	18147.24	149.28

*Per capita expenditure.



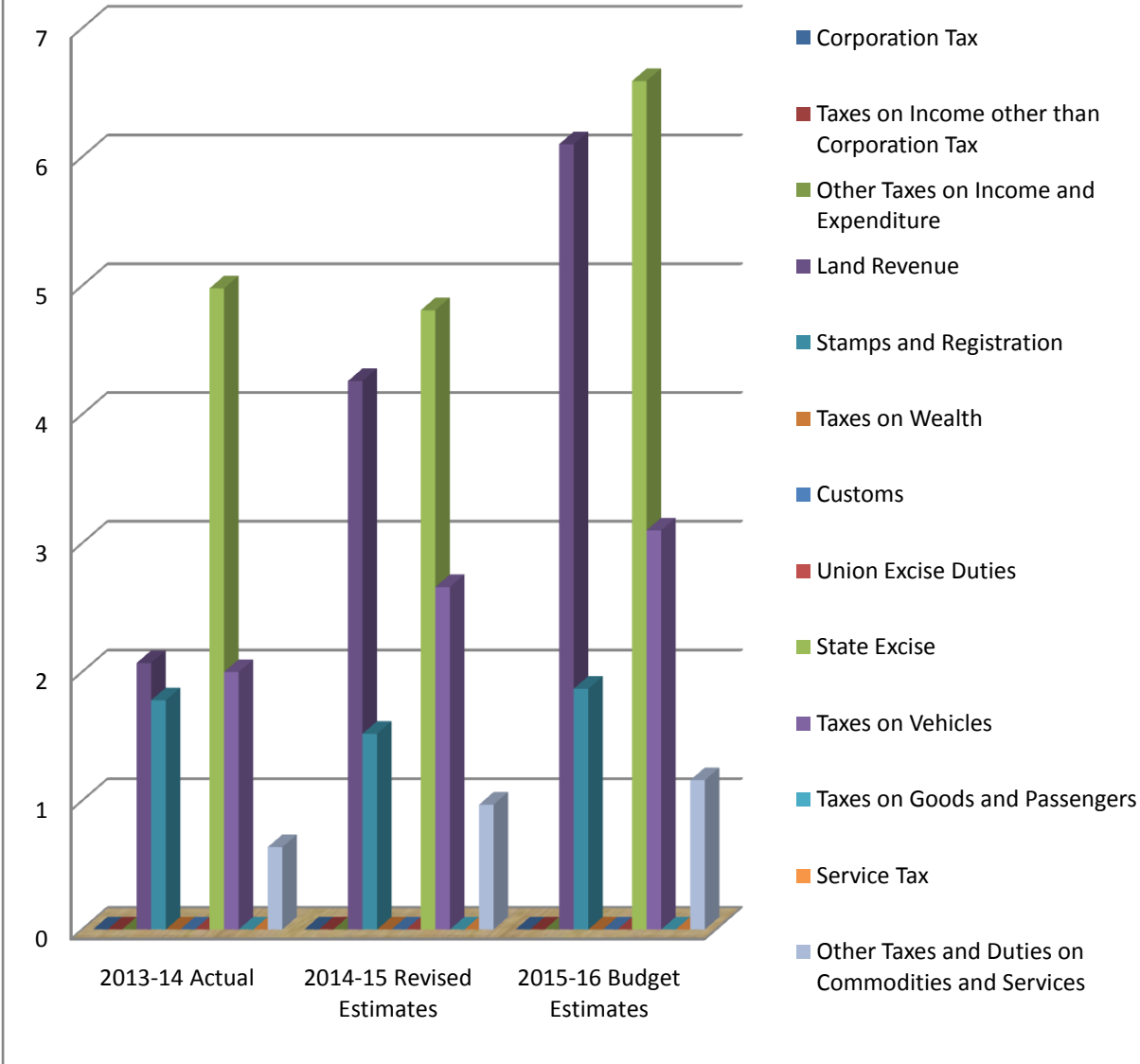
12. PERCENTAGE OF TAX COLLECTION TO TAX RECEIPTS

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 Actuals	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	2.07	4.26	6.10
5	Stamps and Registration	1.78	1.52	1.87
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	4.98	4.81	6.59
10	Sales Tax	0.74	0.68	0.83
11	Taxes on Vehicles	2.00	2.66	3.10
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	0.64	0.97	1.16
15	Percentage of total tax collection to total tax receipts	1.43	1.46	1.82

PERCENTAGE OF TAX COLLECTED TO TAX RECEIPT



13 - TRENDS IN RECEIPTS (REVENUE AND CAPITAL ACCOUNT)

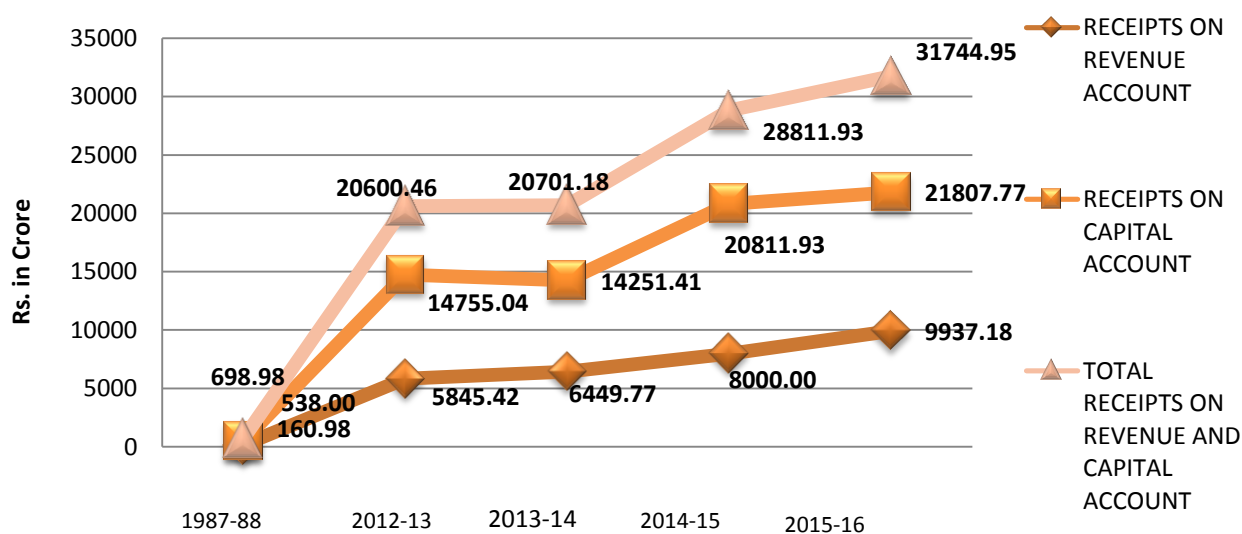
13.1 The trend in receipts on both the Revenue and the Capital Account for 1987-88 and from 2012-13 to 2015-16 are shown in Table 13. The details are also depicted in Chart – XV.

**TABLE – 13
TRENDS IN RECEIPTS**

(Rs. in crore)

Sl. No.	Head of Receipts	1987-88 Actuals	2012-13 Actuals	2013-14 Actuals	2014-15 Revised Estimates	2015-16 Budget Estimates
1	2	3	4	5	6	7
I	TOTAL RECEIPTS ON REVENUE AND CAPITAL ACCOUNT	698.98 (100.00)	20600.46 (2947.22)	20701.17 (2961.63)	28812.03 (4122.01)	31744.96 (4541.61)
A	RECEIPTS ON REVENUE ACCOUNT	160.98 (100.00)	5845.42 (3631.15)	6449.77 (4006.57)	8000.10 (4969.62)	9937.18 (6172.93)
1	Tax Revenue	56.84 (100.00)	3716.87 (6539.18)	4431.01 (7795.58)	5002.59 (8801.18)	6267.91 (11027.29)
2	Non-tax Revenue	36.22 (100.00)	1832.89 (5060.44)	1661.56 (4587.41)	2380.52 (6572.39)	2930.02 (8089.51)
3	Grants in Aid and Contribution	67.92 (100.00)	295.66 (435.31)	357.21 (525.93)	616.99 (908.41)	739.25 (1088.42)
B	RECEIPTS ON CAPITAL ACCOUNT	538.00 (100.00)	14755.04 (2742.57)	13251.40 (2463.09)	20811.93 (3868.39)	21807.77 (4053.49)
1	Loans and Advances	1.10 (100.00)	14.57 (1324.55)	12.57 (1142.73)	17.68 (1607.27)	19.31 (1755.45)
2	Internal Debt of the State Government	1.57 (100.00)	1370.89 (87317.83)	1198.95 (76366.24)	1200.50 (76464.97)	1258.03 (80129.30)
3	Loans and Advances from Central Government	114.24 (100.00)	166.61 (145.84)	149.84 (131.16)	225.12 (197.06)	236.38 (206.91)
5	Public Account Receipts	421.09 (100.00)	13202.98 (3135.43)	12890.05 (3061.12)	19368.63 (4599.64)	20294.07 (4819.41)

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



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

14.1 The detailed sectoral outlay for the Eleventh/Twelfth Five Year Plan, expenditure for 2011-12 to 2013-14 and Agreed Outlay for 2014-15 are given in Table 14.

TABLE – 14
ELEVENTH/TWELFTH FIVE YEAR PLAN AND BUDGET ESTIMATE 2013-14 OF GOA

Sl. No	Heads of Development	Eleventh Five Year Plan Outlay (2007-12)	Twelfth Five Year Plan Outlay* (2012-17)	Actual Expenditure 2011-12	Actual Expenditure 2012-13	Actual Expenditure 2013-14	Agreed Outlay 2014-15
1	2	2	3	4	5	6	7
I	Agriculture and Allied Activities	211.76	1018.57	89.87	133.14	157.67	341.08
II	Rural Development	234.98	858.33	62.84	51.55	67.19	128.79
III	Special Area Development Programme	23.1	81.34	9.64	6.19	5.99	11.5
IV	Irrigation and Flood Control	579.74	1545.16	223.19	138.24	170.9	238.5
V	Energy	830.08	2177.53	201.53	259.82	177.26	248.81
VI	Industry and Minerals	117.79	393.54	22.26	24.74	92.93	253.72
VII	Transport	716.84	2280.71	322.9	364.22	249.53	412.29
VIII	Science, Technology & Environment	315.33	709.21	79.46	81.42	76.96	111.78
IX	General Economic Services	181.19	1642.08	56.8	85.05	146.27	199.65
X	Social Services	3977.7	13033.06	897.91	1190.79	1356.25	2336.28
XI	General Services	1296.55	2556.7	42.28	299.82	35.83	268.14
	GRAND TOTAL	8485.06	26296.23	2008.68	2634.98	2536.79	4550.56

(Rs. in Crore)

* Tentatively approved.