



GOVERNMENT OF GOA
BUDGET IN BRIEF
2017 - 18



DIRECTORATE OF PLANNING, STATISTICS AND EVALUATION

**Pt. Deendayal Upadhyay 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 2017-18 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,
July, 2017

Dr. Y. Durga Prasad
Director

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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 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. 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 2017-18, envisages Total Receipts of Rs. 30677.12 crore both on Revenue and Capital Account as against the Total Expenditure estimated at Rs.33934.16 crore, showing overall deficit of Rs.3257.04 crore. On the Revenue Account, the receipts are estimated at Rs.10872.63 crore and expenditure at Rs.10670.15 crore, leaving a surplus of Rs.202.48 crore. On Capital Account, the receipts are estimated at Rs.19804.48 crore and expenditure at Rs.23264.00 crore, thereby showing a deficit of Rs.3459.52 crore. Expenditure on Capital Account includes expenditure on Public Account.
- 1.2** When compared with the revised estimate for 2016-17, the budget estimate of total receipts and expenditure on revenue and capital account for 2017-18, show an increase of 14.67(Receipt) and 18.34(Expenditure) per cent respectively. Grants-in-aid and contributions from the Central Government which amounted to Rs. 771.66 crore in the revised estimate in 2016-17, has gone down to Rs. 673.68 crore in the budget estimate 2017-18.
- 1.3** The overall budgetary position under revenue and capital account for the years 2015-16 (Actual) to 2017-18 (Budget Estimates) is depicted in Charts – I & II.

Table I
OVERALL BUDGETARY POSITION

(Rs. in lakh)

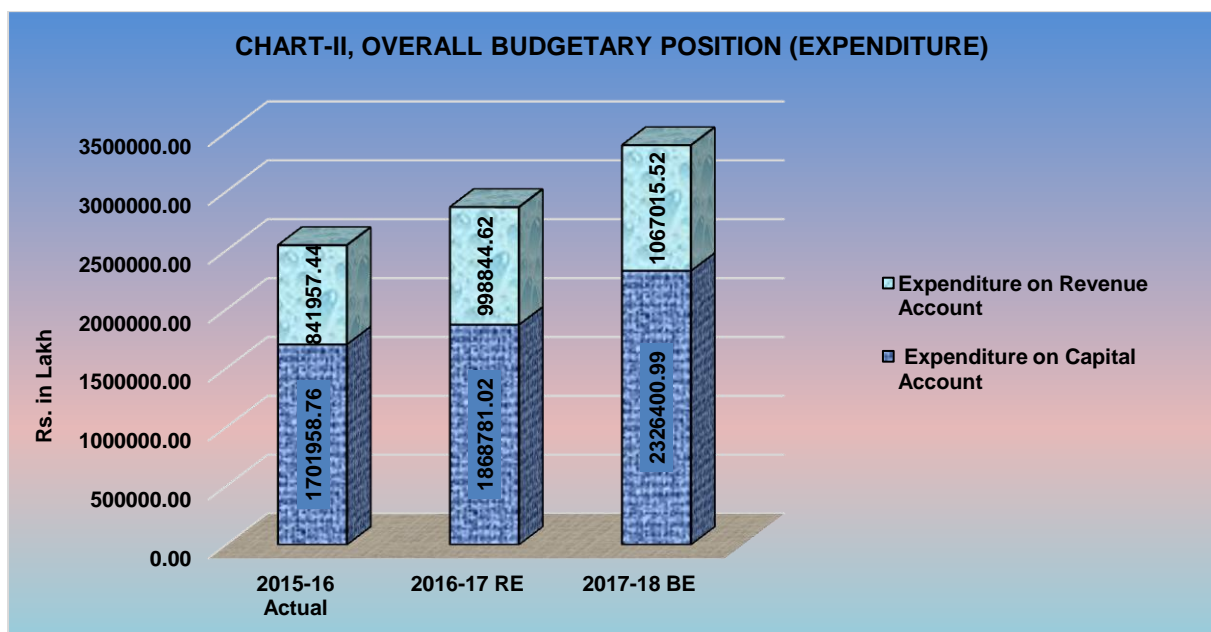
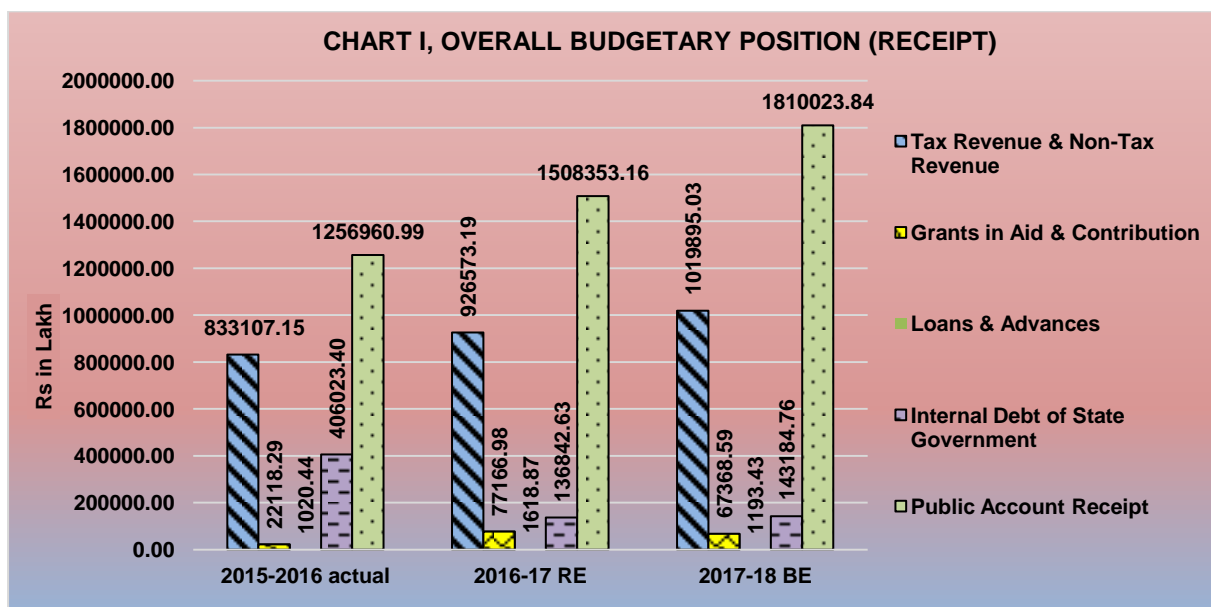
Sl. No.	Major Head	2015-16 Actuals	2016-17 Revised Estimates	2017-18 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
I	REVENUE ACCOUNT				
1	Tax Revenue and Non-Tax Revenue (Excluding Grants-in-Aid)	833107.15 (97.41)	926573.19 (92.31)	1019895.03 (93.80)	110.07
2	Grants-in-Aid and Contributions	22118.29 (2.59)	77166.98 (7.69)	67368.59 (6.20)	87.30
3	Total Revenue Receipts	855225.44 (100.00)	1003740.17 (100.00)	1087263.62 (100.00)	108.32
4	Expenditure on Revenue Account	841957.44	998844.62	1067015.52	106.82
5	Surplus(+) or Deficit(-)	13268.00	4895.55	20248.10	
II	CAPITAL ACCOUNT				
1	Loans and Advances	1020.44 (0.06)	1618.87 (0.10)	1193.43 (0.06)	73.72
2	Internal Debt of the State Government	406023.40 (24.24)	136842.63 (8.19)	143184.76 (7.23)	104.63
3	Loans and Advances from Central Government	11155.83 (0.67)	24806.25 (1.48)	26046.56 (1.32)	105.00
4	Public Account Receipts	1256960.99 (75.04)	1508353.16 (90.23)	1810023.84 (91.39)	120.00
5	Total Capital Receipts (Capital Account + Public Account)	1675160.66 (100.00)	1671620.91 (100.00)	1980448.59 (100.00)	118.47
6	Expenditure on Capital Account**	1701958.76	1868781.02	2326400.99	124.49
7	Surplus (+) or Deficit (-)	-26798.10	-197160.11	-345952.40	

Table I CONT...

(Rs. in lakh)

Sl. No.	Item	2015-16 Actual	2016-17 Revised Estimates	2017-18 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	2530386.10	2675361.08	3067712.21	114.67
2	Total Expenditure on Revenue and Capital Account	2543916.20	2867625.64	3393416.51	118.34
3	Surplus (+) or Deficit (-)	-13530.10	-192264.56	-325704.30	

** Includes contingency fund and Public Account Disbursements also.



2. REVENUE ACCOUNT

2.1 Of the total estimated Revenue Receipts during the year 2017-18 i.e. Rs. 10872.63 crore, the Tax Revenue is estimated to contribute Rs.7351.32 crore (67.61 per cent) and the Non-Tax Revenue Rs. 2847.62crore (26.19 per cent). The Grants-in-aid and contributions is placed at Rs. 673.68 crore (6.20 per cent). Under the head “Tax-Revenue”, the Sales Tax accounts for 24.66 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. 2318.92 crore (21.20 percent).

2.2 On the expenditure side, Social Services account for Rs. 4187.61 crore i.e. 39.25 percent of the estimated total expenditure, followed by Economic Services at Rs. 3175.09 crore or (29.76 per cent) and General Services at Rs. 3307.44 crore (31 percent).

2.3 Table-2 presents details of the principal sources of Receipt/Revenue and the proposed heads of expenditure during 2016-17. 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 2017-18	Sl. No.	Heads of Expenditure	Budget Estimates 2017-18
I	TAX REVENUE	735132.51 <i>(67.61)</i>	I	GENERAL SERVICES	330744.3 <i>(31.00)</i>
A	Tax on Income and Expenditure	141262.00 <i>(12.99)</i>	1	Organs of State	13322.25 <i>(1.20)</i>
1	Corporation Tax	75370.00 <i>(-6.38)</i>	2	Fiscal Services	7754.57 <i>(0.77)</i>
2	Taxes on Income other than Corporation Tax	65892.00 <i>(4.94)</i>	3	Debt Interest/Services	130606.67 <i>(11.82)</i>
3	Other Taxes on Income & Expenditure	0.00	4	Administrative Services	75511.51 <i>(1.29)</i>
B	Taxes on Property and Capital Transactions	66220.98 <i>(6.09)</i>	5	Pension and Miscellaneous Services	103549.3 <i>(8.55)</i>
1	Land Revenue	6164.47 <i>(1.47)</i>	II	SOCIAL SERVICES	418761.46 (39.25)
2	Stamps and Registration	60058.51 <i>(6.38)</i>	1	General, Technical Education, Sports and Youth Services Art and Culture	171538.52 <i>(16.59)</i>
3	Estate Duty	0.00 <i>(0.00)</i>	2	Medical, Family Welfare, Public Health, Sanitation and Water Supply	113357.28 <i>(10.61)</i>
4	Taxes on Wealth	-2.00 <i>(0.00)</i>	3	Housing and Urban Development	25126.24 <i>(2.37)</i>

Table 2- Cont....

(Rs. in lakh)

Sl. No	Sources of Receipts	Budget Estimates 2017-18	Sl. No	Heads of Expenditure	Budget Estimates 2017-18
C	Taxes on Commodities and Services	527649.53 (48.53)	4	Labour Employment	6543.15 (0.83)
1	Customs	35973.00 (3.18)	5	Social Security and Welfare	78622.96 (6.50)
2	Union Excise Duties	37602.00 (2.54)	6	Other Social Services	19579.51 (2.03)
3	State Excise	38644.61 (3.36)	7	Information and Broadcasting	3993.80 (0.35)
4	Sales Tax, Trade Tax etc	258232.39 (24.66)	III	Economic Services	317509.76 (29.76)
5	Taxes on Vehicles	23406.00 (2.14)	1	General Economic Services	31950.32 (3.60)
6	Taxes on Goods and Passengers	50301.26 (4.70)	2	Agriculture and Allied Services and Hill Areas	38260.96 (4.41)
7	Taxes and Duties on Electricity	0.00 (0.00)	3	Major, Medium and Minor Irrigation, Command area development & Flood Control	13597.43 (1.44)
8	Service Tax	40257.00 (3.23)	4	Industries and Minerals	20168.24 (2.36)
9	Other Taxes and Duties on Commodities and Services	43233.27 (3.50)	5	Power Development	167819.02 (15.18)
II	NON-TAX REVENUE	284762.52 (26.19)	6	Transport	36777.77 (3.92)
1	Interest Receipts, Dividend and Profit	1853.18 (0.23)	7	Science, Technology, Environment	8936.02 (0.19)
2	General Services	24170.28 (2.30)			
3	Social Services	26846.76 (2.69)			
4	Economic Services	231892.3 (21.20)			
III	GRANTS-IN-AID AND CONTRIBUTIONS	67368.59 (6.20)			
	Total (I+II+III)	1087263.62		Total (I+II+III)	1067015.52

CHART-III, HOW A RUPEE COMES (2017-18)

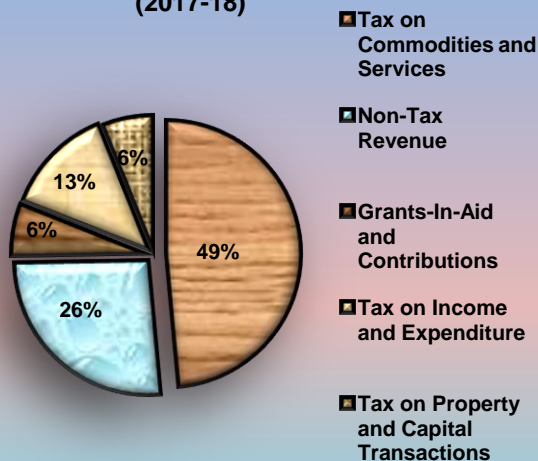
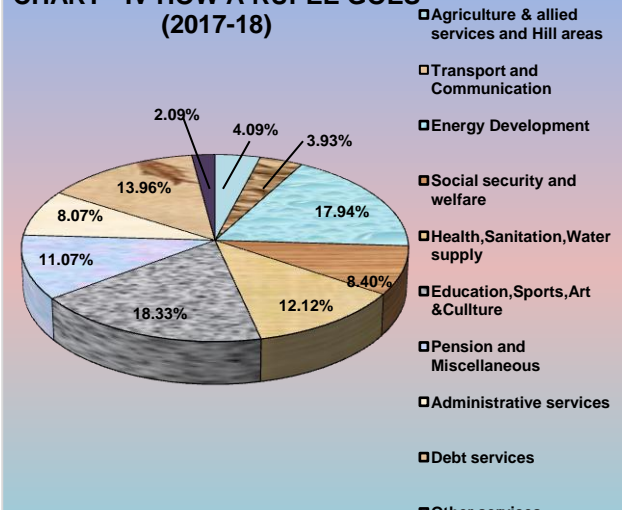


CHART - IV HOW A RUPEE GOES (2017-18)



3. SOURCE WISE TAX RECEIPTS ON REVENUE ACCOUNT

3.1 The total Tax Receipts are estimated to increase to Rs. 7351.32 crore in 2017-18 from Rs.6693.19 crore in the year 2016-17 i.e. by 9.83 per cent as compared to the previous year. Sales Tax, which is the major source of Tax Revenue with Rs. 2582.32 crore, records 15 per cent rise over the previous year contributing 35.13% of the total tax revenue. Corporation tax with 753.70 crore and Stamps and Registration with Rs. 600.58 crore are the other major contributors accounting for 10.25 percent and 8.17 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
SOURCEWISE TAX RECEIPTS ON REVENUE ACCOUNT

(Rs. in lakh)

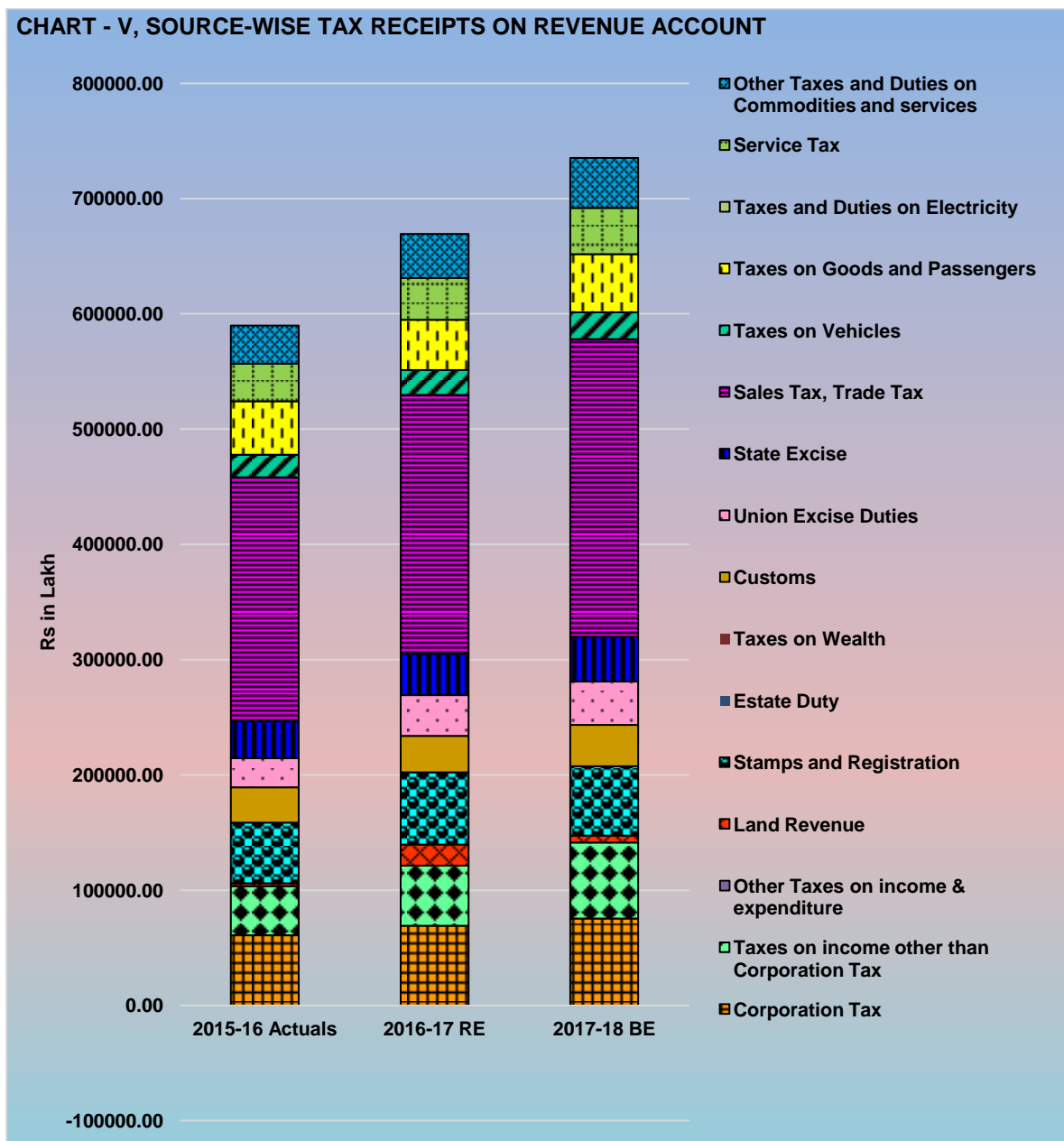
Sl. No.	Sources of Tax Revenue	2015-16 Actuals	2016-17 Revised Estimates	2017-18 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
I	TAX REVENUE	589913.13	669319.84	735132.51	109.83
		<i>(100)</i>	<i>(100)</i>	<i>(100)</i>	
I	TAXES ON INCOME & EXPENDITURE	103572.00	121319.00	141262.00	116.44
		<i>(17.56)</i>	<i>(18.13)</i>	<i>(19.22)</i>	
1	Corporation Tax	60934.00	69095.00	75370.00	109.08
		<i>(10.33)</i>	<i>(10.32)</i>	<i>(10.25)</i>	
2	Taxes on income other than Corporation Tax	42638.00	52224.00	65892.00	126.17
		<i>(7.23)</i>	<i>(7.80)</i>	<i>(8.96)</i>	
3	Other Taxes on income & expenditure	0.00	0.00	0.00	0.00
		<i>(0.00)</i>	<i>(0.00)</i>	<i>(0.00)</i>	
II	TAXES ON PROPERTY AND CAPITAL	54951.14	80804.98	66220.98	81.95
		<i>(9.32)</i>	<i>(12.07)</i>	<i>(9.01)</i>	
1	Land Revenue	2451.08	18291.44	6164.47	33.70
		<i>(0.42)</i>	<i>(2.73)</i>	<i>(0.84)</i>	
2	Stamps and Registration	52490.06	62515.54	60058.51	96.07
		<i>(8.90)</i>	<i>(9.34)</i>	<i>(8.17)</i>	
3	Estate Duty	0.00	0.00	0.00	0.00
		<i>(0.00)</i>	<i>(0.00)</i>	<i>(0.00)</i>	
4	Taxes on Wealth	10.00	-2.00	-2.00	100.00
		<i>(0.00)</i>	<i>(0.00)</i>	<i>(0.00)</i>	
III	TAXES ON COMMODITIES AND SERVICES	431389.99	467195.86	527649.53	112.94
		<i>(73.13)</i>	<i>(69.80)</i>	<i>(71.78)</i>	
1	Customs	30739.00	31777.00	35973.00	113.20
		<i>(5.21)</i>	<i>(4.75)</i>	<i>(4.89)</i>	
2	Union Excise Duties	25310.00	35360.00	37602.00	106.34
		<i>(4.29)</i>	<i>(5.28)</i>	<i>(5.11)</i>	
3	State Excise	31952.16	35785.88	38644.61	107.99
		<i>(5.42)</i>	<i>(5.35)</i>	<i>(5.26)</i>	
4	Sales Tax, Trade Tax	211568.75	224549.9	258232.39	115.00
		<i>(35.86)</i>	<i>(33.55)</i>	<i>(35.13)</i>	
5	Taxes on Vehicles	19563.07	21514	23406.00	108.79
		<i>(3.32)</i>	<i>(3.21)</i>	<i>(3.18)</i>	
6	Taxes on Goods and Passengers	46439.91	43713.31	50301.26	115.07
		<i>(7.87)</i>	<i>(6.53)</i>	<i>(6.84)</i>	

Table 3 Cont...

(Rs. in lakh)

Sl. No.	Sources of Tax Revenue	2015-16 Actual	2016-17 Revised Estimates	2017-18 Budget Estimates	Col.5 as Percentage of col.4
1	2	3	4	5	6
7	Taxes and Duties on Electricity	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00
8	Service Tax	32647.00 (5.53)	36293.00 (5.42)	40257.00 (5.48)	110.92
9	Other Taxes and Duties on Commodities and Services	33170.1 (5.62)	38202.77 (5.71)	43233.27 (5.88)	113.17

CHART - V, SOURCE-WISE TAX RECEIPTS ON REVENUE ACCOUNT



4. SOURCE WISE NON-TAX RECEIPTS ON REVENUE ACCOUNT

4.1 Non-tax receipts are estimated at Rs. 3521.31 crore for the year 2017-18, thereby expecting to register an increase of 5.30 per cent as compared to the revised estimate for 2016-17. Economic Services contribute 65.85 percent of the total Non-tax receipts with Rs.2318.92 crore showing an increase of 12.63 per cent over the previous year. Grants-in-aid and contributions which account for Rs.673.68 crore (19.13 per cent) of the budget are expected to record a decrease of 3.30 per cent over the revised estimate of the preceding year. The receipts from Social Services, another major contributor, account for 7.62 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
SOURCEWISE NON-TAX RECEIPTS ON REVENUE ACCOUNT

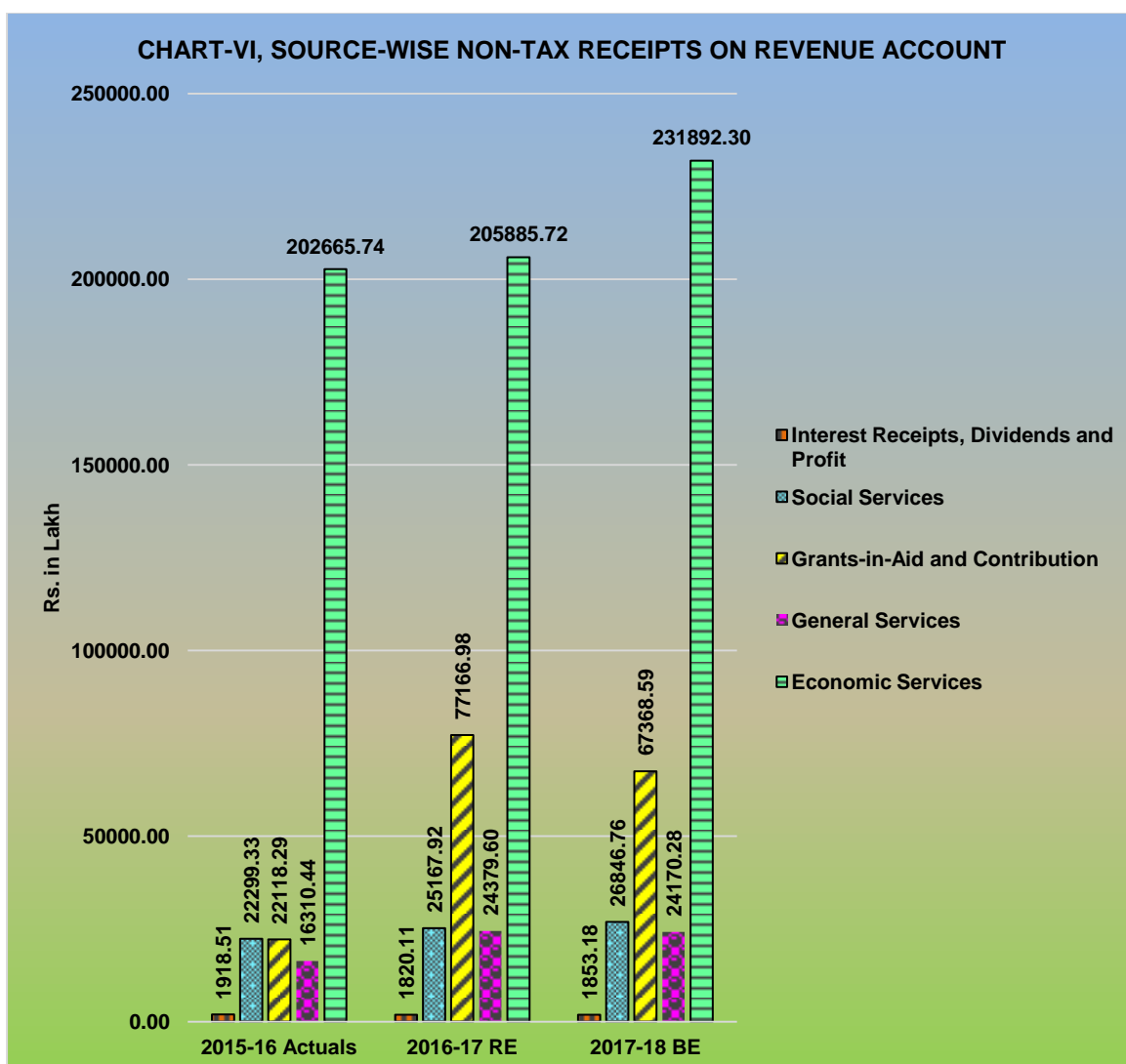
(Rs. in lakh)

Sl. No.	Sources of Non-Tax Revenue	2015-16 Actuals	2016-17 Revised Estimates	2017-18 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	NON-TAX RECEIPTS (including grant-in-aid and contribution)	265312.31	334420.33	352131.11	105.30
		(100)	(100)	(100)	
1	Interest Receipts, Dividends and Profit	1918.51	1820.11	1853.18	101.82
		(0.72)	(0.54)	(0.53)	
2	General Services	16310.44	24379.60	24170.28	99.14
		(6.15)	(7.29)	(6.86)	
2.1	Police	569.52	827.86	873.7	105.54
		(0.21)	(0.25)	(0.25)	
2.2	Other Administrative Services	10898.45	18370.05	17867.22	97.26
		(4.11)	(5.49)	(5.07)	
2.3	Other General Services	4842.47	5181.69	5429.36	104.78
		(1.83)	(1.55)	(1.54)	
3	Social Services	22299.33	25167.92	26846.76	106.67
		(8.40)	(7.53)	(7.62)	
3.1	Education, Sports, Art and Culture	2996.32	2553.16	2917.36	114.26
		(1.13)	(0.76)	(0.83)	
3.2	Medical, Family Welfare and Public Health	1432.24	2709.11	3642.57	134.46
		(0.54)	(0.81)	(1.03)	
3.3	Water Supply and Sanitation	11539.54	11458.65	12604.51	110.00
		(4.35)	(3.43)	(3.58)	
3.4	Housing & Urban Development	5648.96	6436.15	6468.85	100.51
		(2.13)	(1.92)	(1.84)	
3.5	Labour and Employment	669.33	723.71	762.81	105.40
		(0.25)	(0.22)	(0.22)	
3.6	Other Social Services	12.94	1287.14	450.66	35.01
		(0.00)	(0.38)	(0.13)	
4	Economic Services	202665.74	205885.72	231892.30	112.63
		(76.39)	(61.56)	(65.85)	
4.1	Crop Husbandry, Animal Husbandry, Dairy Development and Fisheries	611.15	1134.76	913.1	80.47
		(0.23)	(0.34)	(0.26)	
4.2	Forestry & Wild Life	402.78	314.92	458.12	145.47
		(0.15)	(0.09)	(0.13)	

Table 4 cont.....

(Rs. In lakh)

Sl. No.	Sources of Non-Tax Revenue	2015-16 Actuals	2016-17 Revised Estimates	2017-18 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
4.3	Non-Ferrous Mining & Metallurgical Industries	21653.19 (8.16)	25933.84 (7.75)	37759.56 (10.72)	145.60
4.4	Co-operation	59.99 (0.02)	86.57 (0.03)	90.07 (0.03)	104.04
4.5	Major, Medium and Minor Irrigation	3634.59 (1.37)	2239.61 (0.67)	3556.05 (1.01)	158.78
4.6	Power	170890.87 (64.41)	168775.00 (50.47)	181915.00 (51.66)	107.79
4.7	Village, Small & Other Industries	127.32 (0.05)	435.67 (0.13)	726.55 (0.21)	166.77
4.8	Other Economic Services	5285.85 (1.99)	6965.35 (2.08)	6473.85 (1.84)	92.94
5	Grants-in-Aid and Contributions	22118.29 (8.34)	77166.98 (23.07)	67368.59 (19.13)	87.30



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

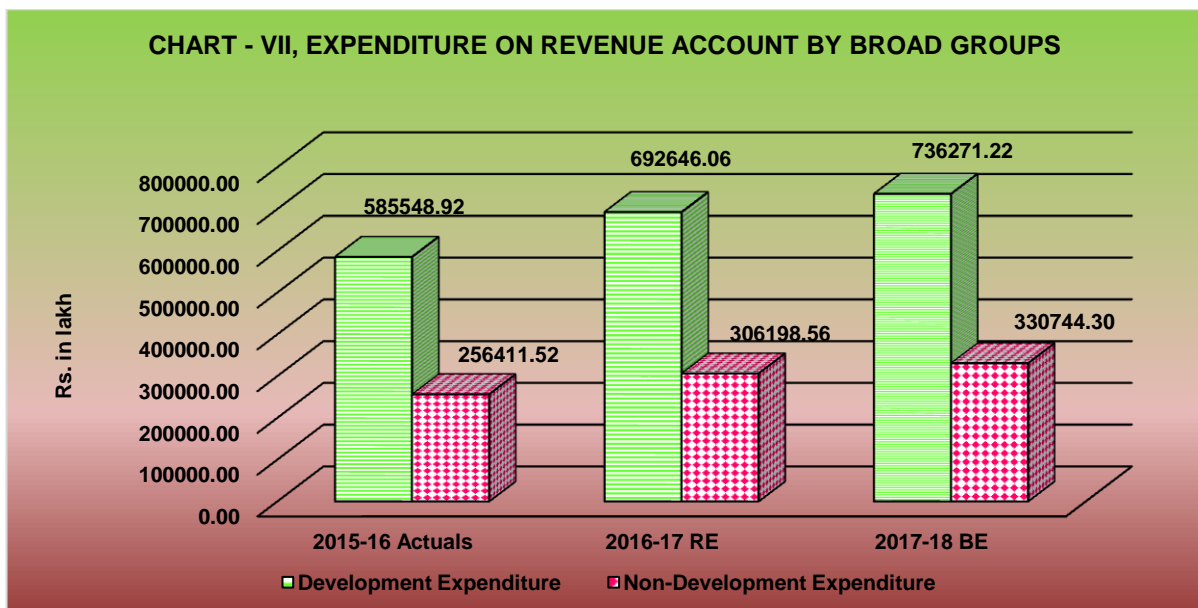
5.1 Out of the estimated Total Revenue Expenditure of Rs.10670.15 crore during the year 2017-18, Development Expenditure and Non-Development Expenditure account for Rs. 7362.71 crore (69.00 per cent) and Rs. 3307.44 crore(31.00 per cent) respectively. As compared to the revised estimates of 2016-17, the Development Expenditure for 2017-18 is expected to increase by 6.30 per cent and the Non-Development expenditure by 8.02 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	2015-16 Actuals	2016-17 Revised Estimates	2017-18 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	EXPENDITURE ON REVENUE ACCOUNT	841957.44 <i>(100)</i>	998844.62 <i>(100)</i>	1067015.52 <i>(100)</i>	106.82
I	Development Expenditure	585548.92 <i>(69.55)</i>	692646.06 <i>(69.34)</i>	736271.22 <i>(69.00)</i>	106.30
1	Economic Services	267270.34 <i>(31.74)</i>	307813.14 <i>(30.82)</i>	317509.76 <i>(29.76)</i>	103.15
2	Social Services	318278.58 <i>(37.80)</i>	384832.92 <i>(38.53)</i>	418761.46 <i>(39.25)</i>	108.82
II	Non-Development Expenditure	256400.52 <i>(30.45)</i>	306198.56 <i>(30.66)</i>	330744.3 <i>(31.00)</i>	108.02
1	General Services	256408.52 <i>(30.45)</i>	306198.56 <i>(30.66)</i>	330744.3 <i>(31.00)</i>	108.02



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 2017-18, the expenditure on Economic Services and Social Services is estimated at Rs. 3175.09 crore and Rs. 4118.25 crore respectively accounting for 43.12 per cent and 56.88 per cent of the total development expenditure.
- 6.3** Under Economic Services, the single largest head of expenditure at Rs.1814.16 crore, accounting for 24.64 per cent of the total development expenditure is for Irrigation and Power Development which is expected to increase by 1.17 per cent over the previous year. Out of the estimates of total budget of Rs. 4187.61 crore under Social Services, an amount of Rs.1715.38 crore (23.30 per cent) of the total development expenditure which is 2.33 % 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. 1133.57 crore (15.40 per cent) of the total expenditure showing a rise of 3.78% over the revised estimates, 2016-17.
- 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)

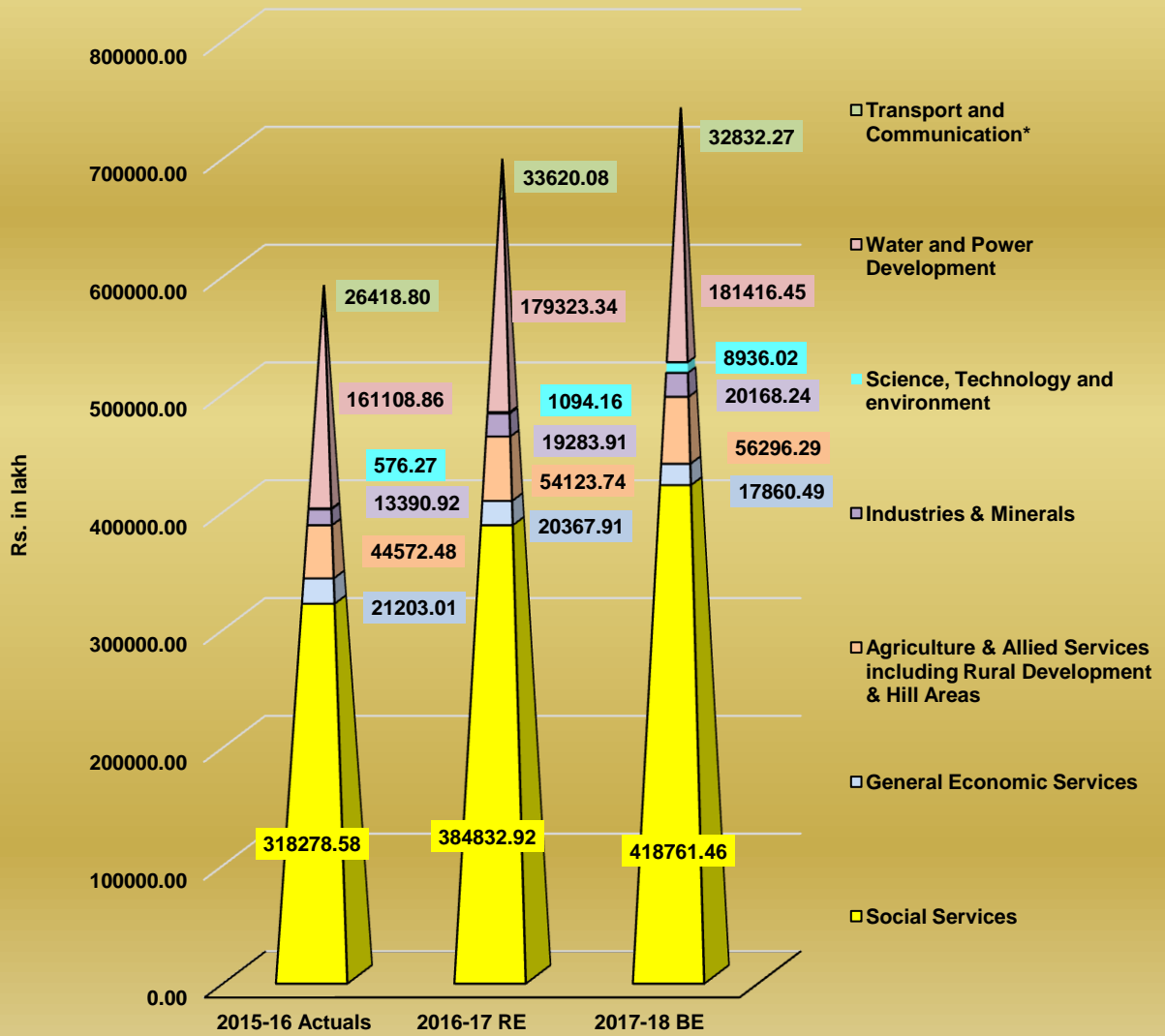
Sl. No.	Heads of Expenditure	2015-16 Actuals	2016-17 Revised Estimates	2017-18 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	Development Expenditure	585548.92 <i>(100)</i>	692646.06 <i>(100)</i>	736271.22 <i>(100)</i>	106.30
I	Social Services	318278.58 <i>(54.36)</i>	384832.92 <i>(55.56)</i>	418761.46 <i>(56.88)</i>	108.82
1	General & Technical Education, Sports & Youth Services, Art & Culture	133708.66 <i>(22.83)</i>	167634.33 <i>(24.20)</i>	171538.52 <i>(23.30)</i>	102.33
2	Medical, Family Welfare, Public Health, Sanitation & Water Supply	87246.93 <i>(14.90)</i>	109226.69 <i>(15.77)</i>	113357.28 <i>(15.40)</i>	103.78
3	Housing & Urban Development	9325.5 <i>(1.59)</i>	16783.1 <i>(2.42)</i>	25126.24 <i>(3.41)</i>	149.71
4	Labour & Employment	4637.76 <i>(0.79)</i>	6595.52 <i>(0.95)</i>	6543.15 <i>(0.89)</i>	99.21
5	Social Security & Welfare	66570.09 <i>(11.37)</i>	67177.22 <i>(9.70)</i>	78622.96 <i>(10.68)</i>	117.04
6	Other Social Services	16789.64 <i>(2.87)</i>	17416.06 <i>(2.51)</i>	23573.31 <i>(3.20)</i>	135.35

Table 6 cont.....

(Rs. in lakh)

Sl. No	Heads of Expenditure	2015-16 Actuals	2016-17 Revised Estimates	2017-18 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
II	Economic Services	267270.34 (45.64)	307813.14 (44.44)	317509.76 (43.12)	103.15
1	General Economic Services	21203.01 (3.62)	20367.91 (2.94)	17860.49 (2.43)	87.69
2	Agriculture & Allied Services including Rural Development & Hill areas	44572.48 (7.61)	54123.74 (7.81)	56296.29 (7.65)	104.01
2.1	Fisheries, Animal Husbandry & Dairy Development, Soil & Water Conservation & Crop Husbandry	23761.96 (4.06)	28022.45 (4.05)	29160.96 (3.96)	104.06
2.2	Forestry & Wild Life	4914.79 (0.84)	4968.43 (0.72)	5480.16 (0.74)	110.30
2.3	Rural Development	13347.39 (2.28)	17633.08 (2.55)	18035.33 (2.45)	102.28
2.4	Others	2548.34 (0.44)	3499.78 (0.51)	3619.84 (0.49)	103.43
3	Industries & Minerals	13390.92 (2.29)	19283.91 (2.78)	20168.24 (2.74)	104.59
3.1	Industries	4380.91 (0.75)	8461.89 (1.22)	9376.96 (1.27)	110.81
3.2	Village & Small Industries	1826.26 (0.31)	3341.66 (0.48)	5268.01 (0.72)	157.65
3.3	Non-Ferrous Mining & Metallurgical Industries	7183.75 (1.23)	7480.36 (1.08)	5523.27 (0.75)	73.84
4	Irrigation and Power Development	161108.86 (27.51)	179323.34 (25.89)	181416.45 (24.64)	101.17
4.1	Power	148897.35 (25.43)	163699.88 (23.63)	167520.98 (22.75)	102.33
4.2	Non-Conventional Sources of Energy	97.15 (0.02)	298.3 (0.04)	298.04 (0.04)	99.91
4.3	Irrigation and Flood Control	12114.36 (2.07)	15325.16 (2.21)	13597.43 (1.85)	88.73
5	Transport	26418.8 (4.51)	33620.08 (4.85)	32832.27 (4.46)	97.66
5.1	Roads and Bridges	16624.59 (2.84)	14444.18 (2.09)	14501.06 (1.97)	100.39
5.2	Others	9794.21 (1.67)	19175.9 (2.77)	18331.21 (2.49)	95.60
6	Science, Technology and Environment	576.27 (0.10)	1094.16 (0.16)	8936.02 (1.21)	816.70
6.1	Other Scientific Research	362.49 (0.06)	286.89 (0.04)	598.89 (0.08)	208.75
6.2	Ecology and Environment	213.78 (0.04)	807.27 (0.12)	8337.13 (1.13)	1032.76

CHART-VIII, DEVELOPMENT EXPENDITURE ON REVENUE ACCOUNT



7. NON-DEVELOPMENT EXPENDITURE (REVENUE ACCOUNT)

7.1 Non-Development Expenditure under General Services during 2017-18 is estimated at Rs.3307.44 crore as against the revised estimate of Rs.3061.98 crore for 2016-17, thereby showing an increase of 8.02 per cent. The expenditure towards Organs of the State tends to increase to Rs.133.22 crore in 2017-18 from Rs.123.68 crore i.e. by 7.71 per cent during 2017-16. The expenditure under Fiscal Services shows an increasing trend from Rs.71.61 crore in 2016-17 to Rs.77.54 crore in 2017-18 i.e. by 8.29 per cent. The expenditure in respect of Debt Services and Administrative Services is expected to increase by 5.37 and 3.14 percent respectively during 2017-18 as compared to the previous years revised estimates. The Pension and Miscellaneous General Service Expenditure is also estimated to go up by 15.69 percent during 2017-18. The expenses on Debt Services, Pension and Miscellaneous General Services and Administrative Services is estimated at 39.40 percent, 31.31 percent and 22.83 percent respectively of the total non-development expenses on revenue account during 2017-18.

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)

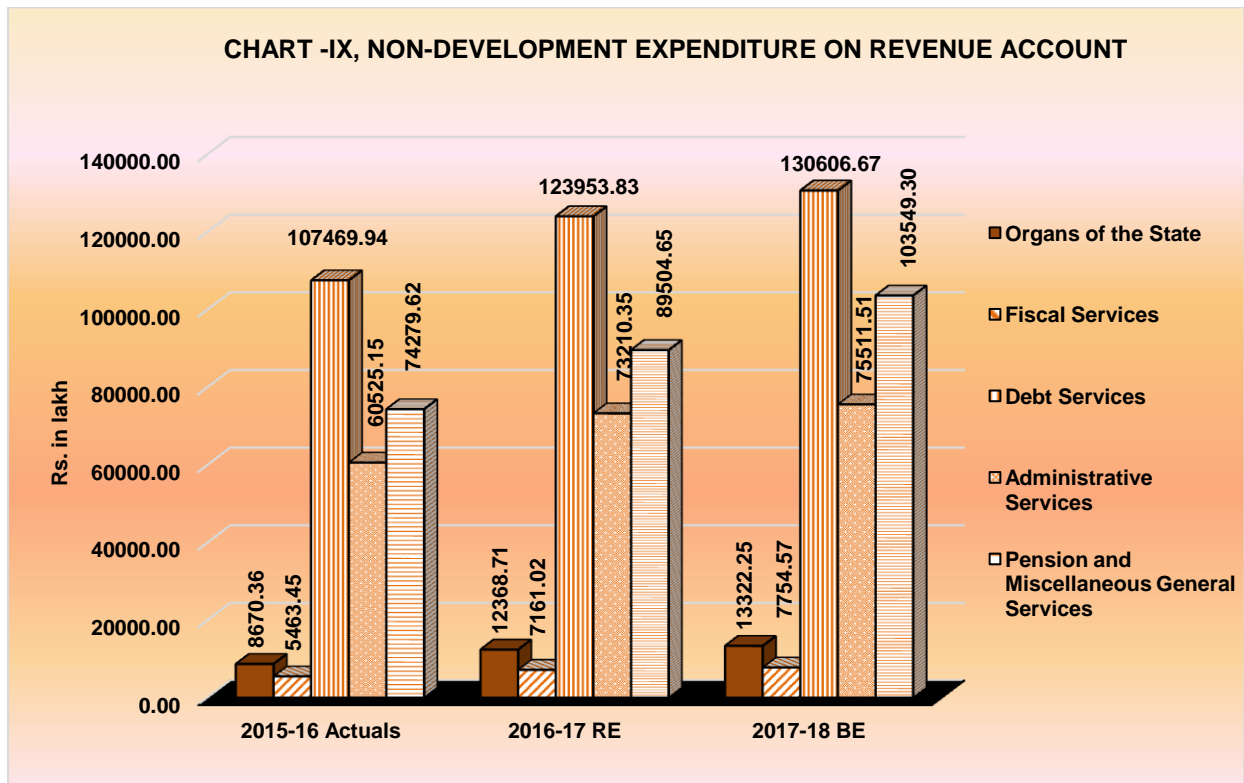
(Rs. in lakh)

Sl. No.	Heads of Expenditure	2015-16 Actuals	2016-17 Revised Estimates	2017-18 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	NON-DEVELOPMENT EXPENDITURE (GENERAL SERVICES)	256408.52 <i>(100.00)</i>	306198.56 <i>(100.00)</i>	330744.30 <i>(100.00)</i>	108.02
1	Organs of the State	8670.36 <i>(3.38)</i>	12368.71 <i>(4.04)</i>	13322.25 <i>(4.03)</i>	107.71
1.1	Parliament/State/Union Territory Legislature, President, Vice-president/ Governor, Administrator of Union Territories, Council of Ministers & Elections	3595.17 <i>(1.40)</i>	4502.99 <i>(1.47)</i>	5948.66 <i>(1.80)</i>	132.10
1.2	Administration of Justice	5075.19 <i>(1.98)</i>	7865.72 <i>(2.57)</i>	7373.59 <i>(2.23)</i>	93.74
2	Fiscal Services	5463.45 <i>(2.13)</i>	7161.02 <i>(2.34)</i>	7754.57 <i>(2.34)</i>	108.29
2.1	Collection of Taxes on Property and Capital Transaction	1941.21 <i>(0.76)</i>	2418.00 <i>(0.79)</i>	2809.09 <i>(0.85)</i>	116.17
2.2	Collection of Taxes on Commodities and Services	3522.24 <i>(1.37)</i>	4743.02 <i>(1.55)</i>	4932.98 <i>(1.49)</i>	104.01
2.3	Other Fiscal Services	0.00 <i>(0.00)</i>	0.00 <i>(0.00)</i>	12.50 <i>(0.00)</i>	0.00

Table 7 Cont.....

(Rs. in Lakh)

Sl. No.	Heads of Expenditure	2015-16 Actual	2016-17 Revised Estimates	2017-18 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
3	Debt Services	107469.94 <i>(41.91)</i>	123953.83 <i>(40.48)</i>	130606.67 <i>(39.49)</i>	105.37
3.1	Interest Payment	107469.94 <i>(41.91)</i>	120953.83 <i>(39.50)</i>	127606.67 <i>(38.58)</i>	105.50
3.2	Appropriation for reduction	0.00 <i>(0.00)</i>	3000.00 <i>(0.98)</i>	3000.00 <i>(0.91)</i>	100.00
4	Administrative Services	60525.15 <i>(23.60)</i>	73210.35 <i>(23.91)</i>	75511.51 <i>(22.83)</i>	103.14
4.1	Secretariat General Services, District Administration, Treasury and Accounts Administration	9361.57 <i>(3.65)</i>	11699.59 <i>(3.82)</i>	12562.69 <i>(3.80)</i>	107.38
4.2	Police and Jails	35330.15 <i>(13.78)</i>	42240.11 <i>(13.80)</i>	43408.98 <i>(13.12)</i>	102.77
4.3	Public Works	9273.84 <i>(3.62)</i>	10831.21 <i>(3.54)</i>	10543.72 <i>(3.19)</i>	97.35
4.4	Other Administrative Services	6562.59 <i>(2.56)</i>	8439.44 <i>(2.76)</i>	8996.12 <i>(2.72)</i>	106.60
5	Pension and Miscellaneous General Services	74279.62 <i>(28.97)</i>	89504.65 <i>(29.23)</i>	103549.3 <i>(31.31)</i>	115.69



8. CAPITAL ACCOUNT

8.1 The total receipts on Capital Account for 2017-18 are estimated at Rs.19804.48 crore against the disbursement of Rs. 23264.00 crore, showing a deficit of Rs. 3459.52 crore. The receipts in the budget, record an increase of 18.47 percent as compared to the revised estimate, 2016-17. Receipts under the head of Internal Debt of the State Government is estimated to increase from Rs. 1368.42 crore to Rs.1431.84 crore in 2017-18 with a increase of 4.63 percent over the year 2016-17. So also, the Loans and Advances from the Central Government are estimated to increase from Rs.248.06 crore in 2016-17 to Rs.260.46 crore(5 per cent) in 2017-18.

8.2 The Capital Account Disbursements in 2017-18 are expected to increase to Rs. 23264.00 crore from Rs. 18687.81crore in 2016-17, registering an increase of 24.49 per cent. The Internal Debt of the State Government is expected to increase by 58.62 percent, as also the Loan & Advances by 1009.15percent. Loans and Advances from the Central Government are expected to increase from 58.34 crore to 61.61crore during 2017-18.

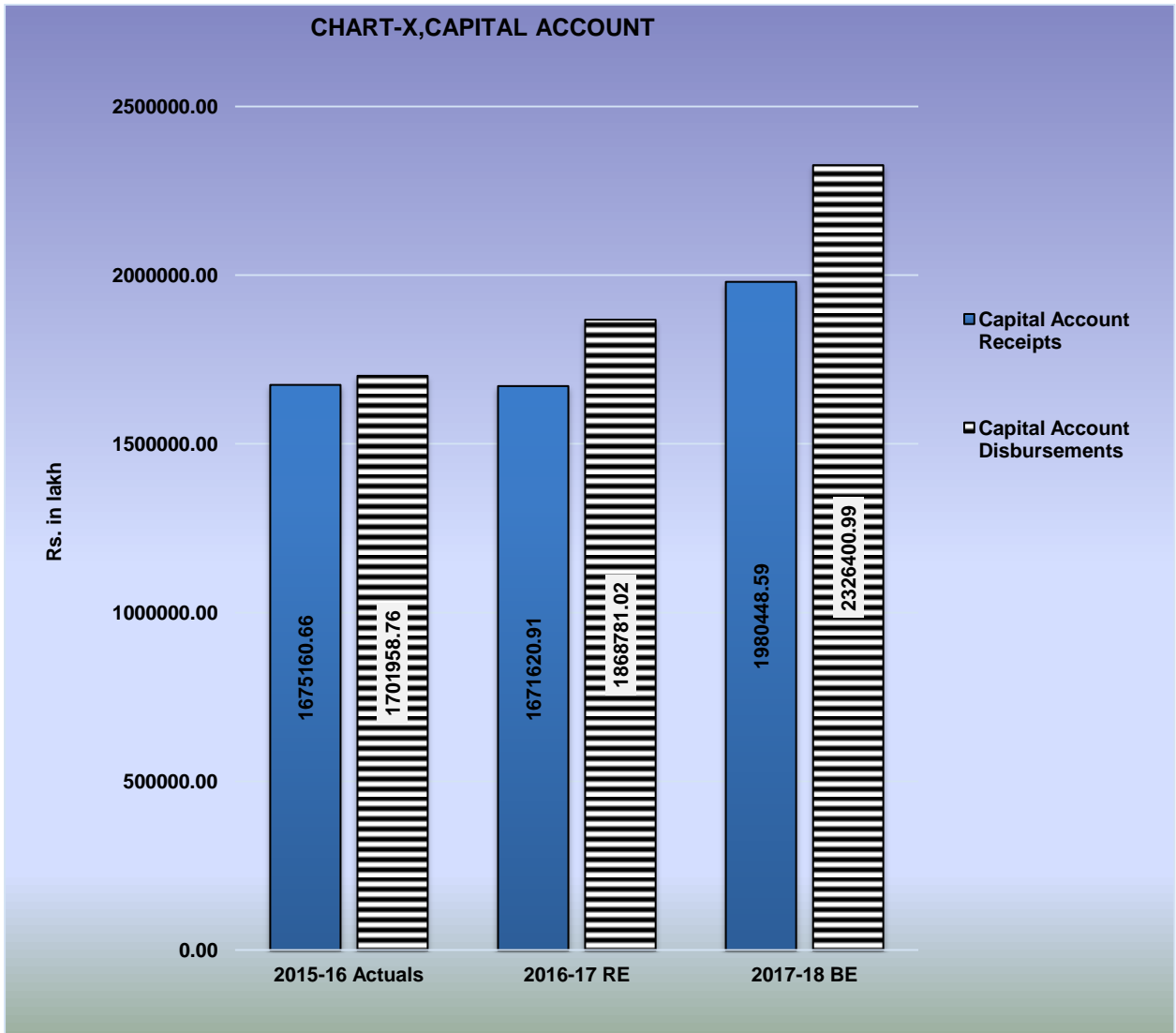
8.3 The detailed receipts and disbursements on Capital Account are given in Table 8. They are also depicted in Chart – X.

TABLE – 8
CAPITAL ACCOUNT (Rs. in lakh)

Sl. No.	Heads of Receipts/Disbursements	2015-16 Actual	2016-17 Revised Estimates	2017-18 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
1	Capital Account Receipts*	1675160.66	1671620.91	1980448.59	118.47
		(100)	(100)	(100)	
1.1	Loans and Advances	1020.44	1618.87	1193.43	73.72
		(0.06)	(0.10)	(0.06)	
1.2	Loans and Advances from Central Govt.	11155.83	24806.25	26046.56	105.00
		(0.67)	(1.48)	(1.32)	
1.3	Internal Debt of the State Govt.	406023.4	136842.63	143184.76	104.63
		(24.24)	(8.19)	(7.23)	
1.4	Public Account Receipts	1256960.99	1508353.16	1810023.84	120.00
		(75.04)	(90.23)	(91.39)	
2	Capital Account Disbursements**	1701958.76	1868781.02	2326400.99	124.49
		(100.00)	(100.00)	(100.00)	
2.1	Capital Outlay	162220.85	303249.57	419324.84	138.28
		(9.53)	(16.23)	(18.02)	
2.2	Loans and Advances	269.06	952.56	10565.33	1109.15
		(0.02)	(0.05)	(0.45)	
2.3	Loans and Advances from Central Govt.	2751.65	5833.93	6160.93	105.61
		(0.16)	(0.31)	(0.26)	
2.4	Transfer to Contingency Fund	7000	0.00	0.00	0.00
		(0.41)	(0.00)	(0.00)	
2.5	Internal Debt of the State Government	273611.38	51417.8	81557.30	158.62
		(16.08)	(2.75)	(3.51)	
2.6	Public Account Disbursements	1256105.82	1507327.16	1808792.59	120.00
		(73.80)	(80.66)	(77.75)	
3	Capital Account Surplus (+) or Deficit (-)	-26798.10	-197160.11	-345952.40	175.47

*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 2017-18 works out to 61.59 per cent and 38.41 per cent respectively. The percentage shares of Economic Services and Social Services under Development Expenditure work out to 33.37 percent and 28.21 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)

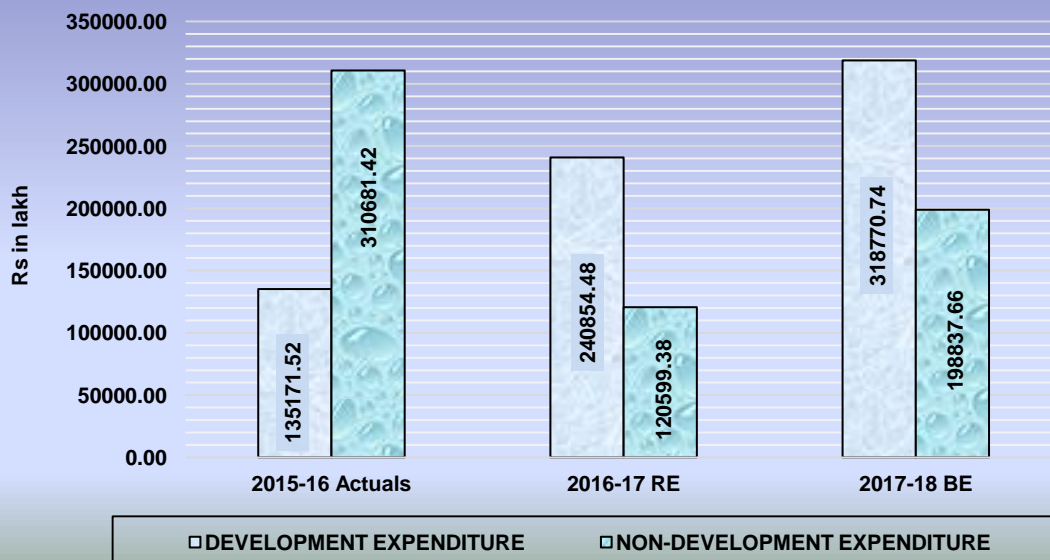
Sl. No.	Heads of Expenditure	2015-16 Actual	2016-17 Revised Estimates	2017-18 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	EXPENDITURE ON CAPITAL ACCOUNT	445852.94 <i>(100)</i>	361453.86 <i>(100)</i>	517608.40 <i>(100)</i>	143.20
I	DEVELOPMENT EXPENDITURE	135171.52 <i>(30.32)</i>	240854.48 <i>(66.63)</i>	318770.74 <i>(61.59)</i>	132.35
A	Social Services	34329.85 <i>(7.70)</i>	73642.43 <i>(20.37)</i>	146029.95 <i>(28.21)</i>	198.30
1	Education, Sports, Art & Culture	15809.29 <i>(3.55)</i>	27043.77 <i>(7.48)</i>	28558.54 <i>(5.52)</i>	105.60
2	Medical, Family Welfare, Public Health, Sanitation & Water Supply	17219.03 <i>(3.86)</i>	44669.91 <i>(12.36)</i>	98681.06 <i>(19.06)</i>	220.91
3	Housing	0.00 <i>(0.00)</i>	34.00 <i>(0.01)</i>	34.00 <i>(0.01)</i>	100.00
4	Urban Development	292.4 <i>(0.07)</i>	621.00 <i>(0.17)</i>	14185.00 <i>(2.74)</i>	2284.22
5	Others	1009.13 <i>(0.23)</i>	1273.75 <i>(0.35)</i>	4571.35 <i>(0.88)</i>	358.89
B	Economic Services	100841.67 <i>(22.62)</i>	167212.05 <i>(46.26)</i>	172740.79 <i>(33.37)</i>	103.31
1	General Economic Services	7394.21 <i>(1.66)</i>	14273.45 <i>(3.95)</i>	15551.00 <i>(3.00)</i>	108.95
2	Agricultural & Allied Services including Rural Development & Hill Areas	4963.89 <i>(1.11)</i>	7824.98 <i>(2.16)</i>	11482.13 <i>(2.22)</i>	146.74
3	Industries & Minerals	2402.38 <i>(0.54)</i>	2515 <i>(0.70)</i>	865.00 <i>(0.17)</i>	34.39
4	Water and Power Development	47949.52 <i>(10.75)</i>	80637.69 <i>(22.31)</i>	64604.83 <i>(12.48)</i>	80.12
4.1	Irrigation and Flood Control	9850.82 <i>(2.21)</i>	17883.19 <i>(4.95)</i>	19483.33 <i>(3.76)</i>	108.95

Table 9 cont.....

(Rs. in Lakhs)

Sl. No.	Heads of Expenditure	2015-16 Actuals	2016-17 Revised Estimates	2017-18 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
4.2	Power Projects	38098.7 (8.55)	62354.50 (17.25)	44721.50 (8.64)	71.72
4.3	Non-Conventional Sources of Energy	0.00 (0.00)	400.00 (0.11)	400.00 (0.08)	100.00
5	Transport and Communication	38131.67 (8.55)	61960.93 (17.14)	80237.83 (15.50)	129.50
5.1	Roads and Bridges	36048.14 (8.09)	42656.93 (11.80)	53206.33 (10.28)	124.73
5.2	Others	2083.53 (0.47)	19304.00 (5.34)	27031.50 (5.22)	140.03
II	NON-DEVELOPMENT EXPENDITURE	310681.42 (69.68)	120599.38 (33.37)	198837.66 (38.41)	164.87
1	General Services	27049.33 (6.07)	62395.09 (17.26)	100554.1 (19.43)	161.16
2	Loans and Advances	269.06 (0.06)	952.56 (0.26)	10565.33 (2.04)	1109.15
3	Loans and Advances from Government of India	2751.65 (0.62)	5833.93 (1.61)	6160.93 (1.19)	105.61
4	Internal Debt of the State Government	273611.38 (61.37)	51417.8 (14.23)	81557.30 (15.76)	158.62
5	Appropriation to the Contingency Fund	7000.00 (1.57)	0.00 (0.00)	0.00 (0.00)	0.00

CHART-XI, EXPENDITURE ON CAPITAL ACCOUNT



10. PER CAPITA RECEIPTS ON REVENUE AND CAPITAL ACCOUNT

10.1 The per capita receipts on Revenue and Capital Account, together for 2017-18 work out to Rs.1626.54 crore as compared to Rs. 1497.67 crore for 2016-17, showing thereby a increase of 8.60 per cent. Estimates of per capita receipts on Revenue and Capital Account for 2017-18 are placed at Rs. 709.67 crore and Rs. 916.87 crore respectively as against Rs. 660.54 crore and Rs.837.12 crore respectively for 2016-17. The per capita tax revenue is expected to rise by 8.94 per cent in 2017-18 as compared to 2016-17.

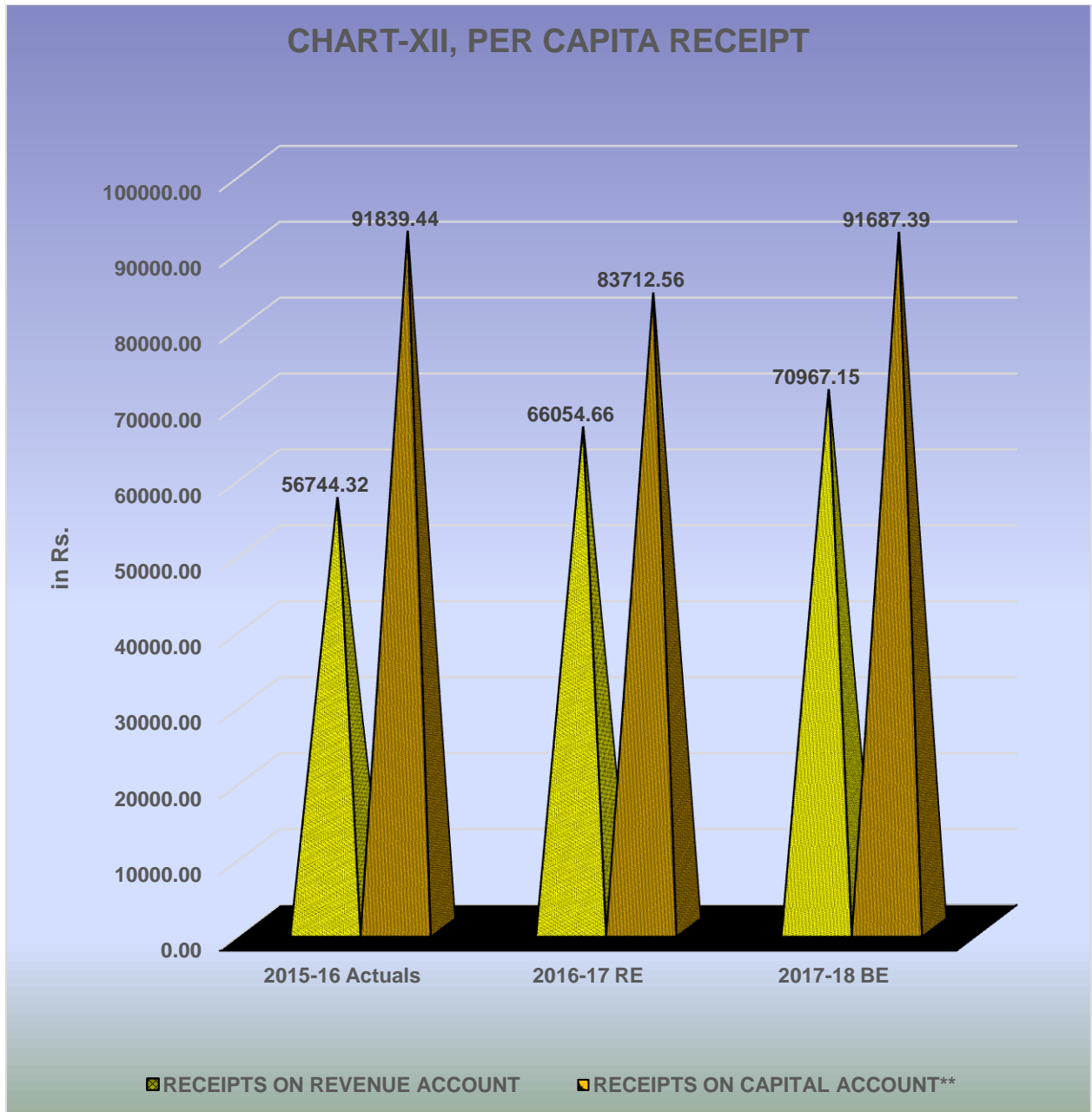
10.2 Details regarding per capita receipts from various taxes and duties are given in Table 10 and depicted in Chart XII.

TABLE – 10
PER CAPITA RECEIPTS ON REVENUE AND CAPITAL ACCOUNT

(in Rs.)					
Sl. No.	Sources of Receipts	2015-16* Actual	2016-17* Revised Estimates	2017-18* Budget Estimates	Col.5 as percentage of col. 4
1	2	3	4	5	6
I	RECEIPTS ON REVENUE ACCOUNT	56744.32	66054.66	70967.15	107.44
A)	Tax Revenue	39140.81	44046.95	47983.08	108.94
1	Corporation Tax	4042.98	4547.04	4919.50	108.19
2	Taxes on Income other than Corporation Tax	2829.04	3436.78	4300.86	125.14
3	Other Taxes on Income & Expenditure	0.00	0.00	0.00	0.00
4	Land Revenue	162.63	1203.73	402.36	33.43
5	Stamps & Registration	3482.72	4114.06	3920.10	95.29
6	Estate duty	0.00	0.00	0.00	0.00
7	Taxes on Wealth	0.66	-0.13	-0.13	99.18
8	Customs	2039.54	2091.20	2348.01	112.28
9	Union Excise Duties	1679.32	2326.99	2454.33	105.47
10	State Excise	2120.03	2355.02	2522.39	107.11
11	Sales Tax	14037.61	14777.30	16855.17	114.06
12	Taxes on vehicles	1298.01	1415.80	1527.74	107.91
13	Taxes on Goods and Passengers	3081.29	2876.71	3283.23	114.13
14	Taxes and Duties on Electricity	0.00	0.00	0.00	0.00
15	Service Tax	2166.13	2388.39	2627.63	110.02
16	Other Taxes and Duties on Commodities and Services	2200.84	2514.07	2821.89	112.24
B)	Non-Tax Revenue	16135.96	16929.46	18586.83	109.79
C)	Grants-in-aid & Contribution	1467.55	5078.25	4397.24	86.59
II	RECEIPTS ON CAPITAL ACCOUNT**	91839.44	83712.56	91687.39	109.53
1	Loans and Advances	67.71	81.07	55.25	68.15
2	Loans and Advances from Central Government	604.31	1242.26	1205.86	97.07
3	Internal Debt of the State Government	21994.33	6852.90	6628.92	96.73
4	Appropriation to contingency fund.	1083.40	0.00	0.00	0.00
5	Public Account Receipts	68089.70	75536.33	83797.36	110.94
	GRAND TOTAL	148583.76	149767.22	162654.55	108.60

*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 2017-18. Per capita development expenditure under Revenue Account is expected to increase by 5.43 per cent and non-development expenditure under Revenue account is expected to increase by 7.13 per cent as compared to the previous year 2016-17. The per capita development expenditure under Capital Account shows an increase of 31.27 per cent during 2017-18 over the year 2016-17, while the per capita non-development expenditure under Capital Account is expected to go down by 17.25 per cent.

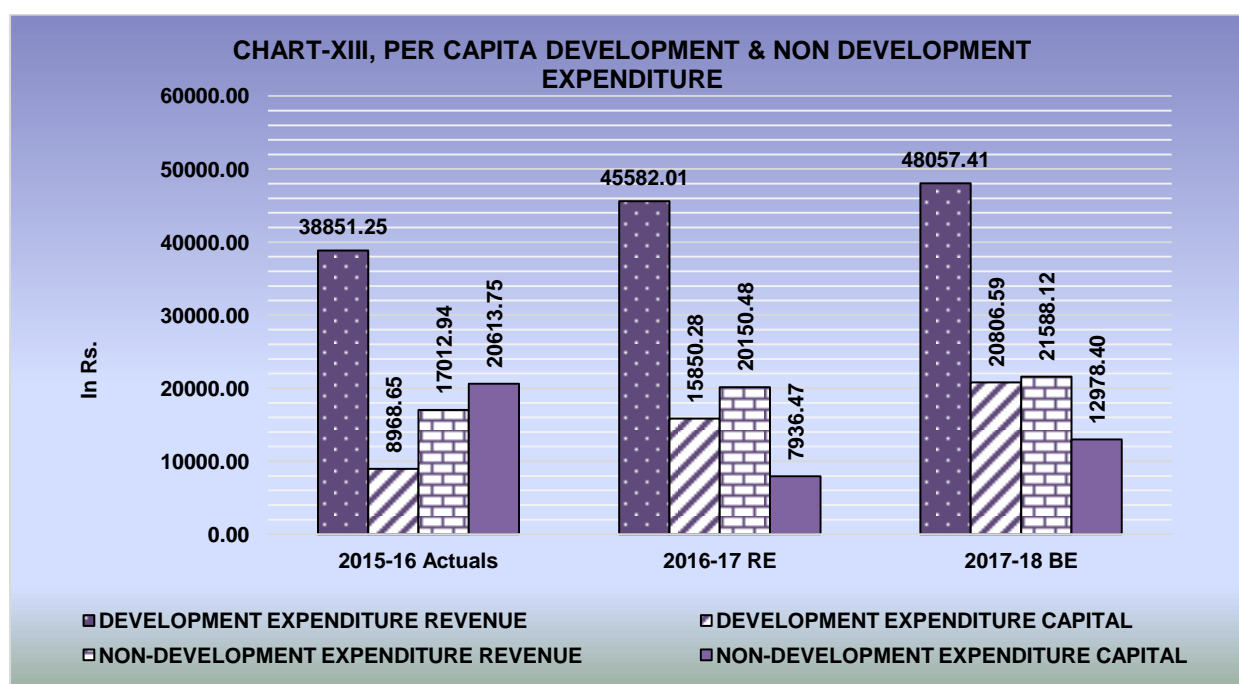
11.2 Details of per capita development and non-development expenditure under revenue and capital are shown in Table 11 below and also depicted in Chart XIII

TABLE-11
PER CAPITA DEVELOPMENT AND NON-DEVELOPMENT EXPENDITURE

(In Rs.)

Sl. No.	Sources of Receipts	2015-16* Actuals	2016-17* Revised Estimates	2017-18* Budget Estimates	Col.5 as percentage of col.6
1	2	3	4	5	6
I	DEVELOPMENT EXPENDITURE	47819.90	61432.29	68864.00	112.10
	REVENUE	38851.25	45582.01	48057.41	105.43
	CAPITAL	8968.65	15850.28	20806.59	131.27
II	NON-DEVELOPMENT EXPENDITURE	37626.69	28086.94	34566.52	123.07
	REVENUE	17012.94	20150.48	21588.12	107.13
	CAPITAL	20613.75	7936.47	12978.40	163.53
III	TOTAL EXPENDITURE	85446.59	89519.23	103430.53	115.54
	REVENUE	55863.99	65732.49	69645.53	105.95
	CAPITAL	29582.40	23786.74	33784.99	142.03

*Per capita expenditure.

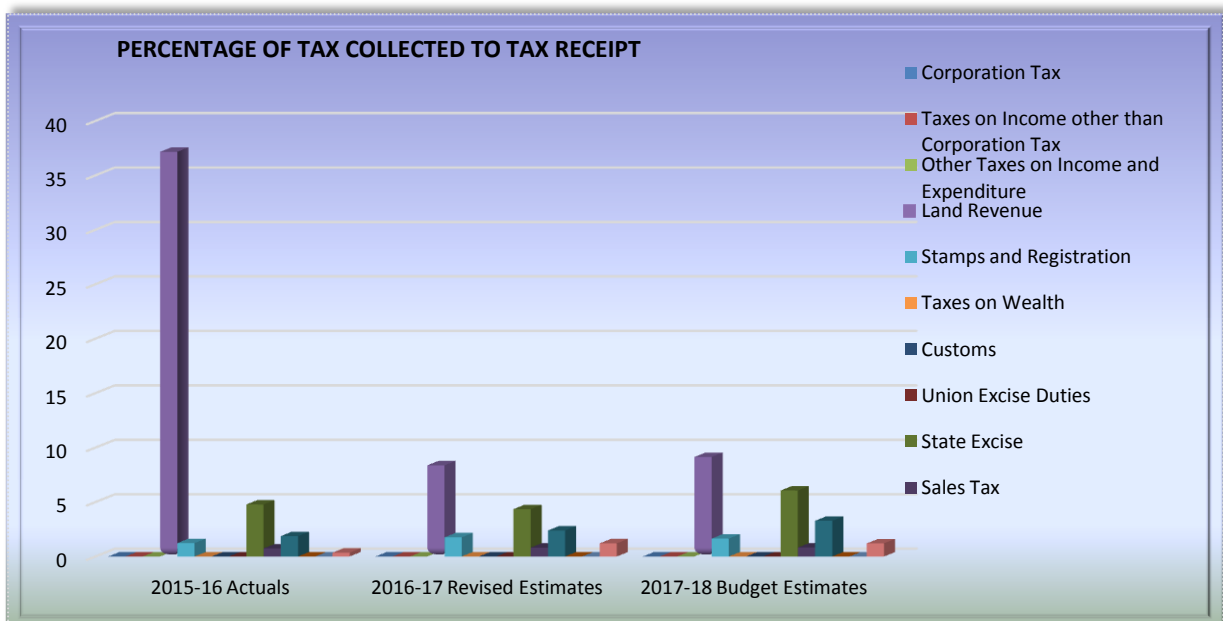


12. PERCENTAGE OF TAX COLLECTION TO TAX RECEIPTS

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	2015-16 Actuals	2016-17 Revised Estimates	2017-18 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	44.30	7.79	23.69
5	Stamps and Registration	1.63	1.59	2.25
6	Taxes on Wealth	0	0	0
7	Customs	0	0	0
8	Union Excise Duties	0	0	0
9	State Excise	4.15	4.80	4.41
10	Sales Tax	0.78	0.91	0.97
11	Taxes on Vehicles	1.98	2.74	2.18
12	Taxes on Goods and Passengers	0	0	0
13	Service Tax	0	0	0
14	Other Taxes and Duties on Commodities and Services	0.50	1.02	0.50
15	Percentage of total tax collection to total tax receipts	0.93	1.07	1.05



13 - TRENDS IN RECEIPTS (REVENUE AND CAPITAL ACCOUNT)

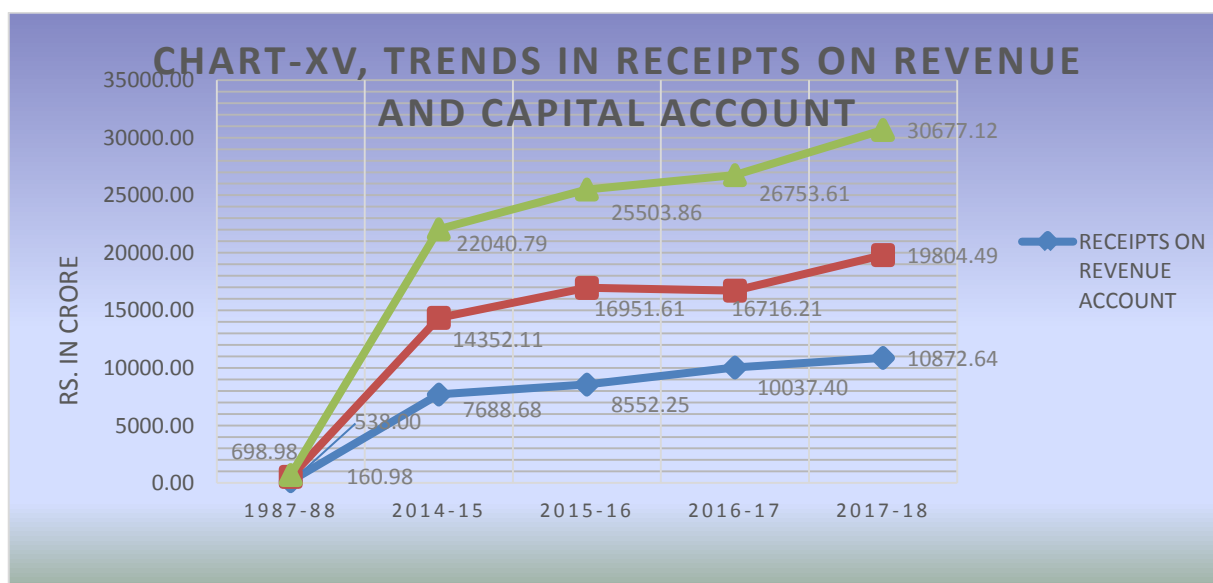
13.1 The trend in receipts on both the Revenue and the Capital Account for 1987-88 and from 2014-15 to 2016-17 are shown in Table 13. The details are also depicted in Chart – XV.

TABLE – 13
TRENDS IN RECEIPTS

(Rs. In crore)

Sl. No.	Head of Receipts	1987-88 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Revised Estimates	2017-18 Budget Estimates
1	2	3	4	5	6	7
I	TOTAL RECEIPTS ON REVENUE AND CAPITAL ACCOUNT	698.98 (100)	22040.79 (3153.28)	25303.86 (3620.11)	26753.61 (3827.52)	30677.12 (4388.84)
A	RECEIPTS ON REVENUE ACCOUNT	160.98 (100)	7688.68 (4776.17)	8552.25 (5312.62)	10037.40 (6235.19)	10872.64 (6754.03)
1	Tax Revenue	56.84 (100)	4796.5 (8438.6)	5899.13 (10378.49)	6693.20 (11775.51)	7351.33 (12933.37)
2	Non-tax Revenue	36.22 (100)	2325.62 (6420.81)	2431.94 (6714.36)	2572.53 (7102.52)	2847.63 (7862.02)
3	Grants in Aid and Contribution	67.92 (100)	566.56 (834.16)	221.18 (325.65)	771.67 (1136.15)	673.69 (991.88)
B	RECEIPTS ON CAPITAL ACCOUNT*	538 (100)	14352.11 (2667.68)	16951.61* (3150.86)	16716.21 (3107.10)	19804.49 (3681.13)
1	Loans and Advances	1.1 (100)	9.95 (904.77)	10.20 (927.67)	16.19 (1471.70)	11.93 (1084.94)
2	Internal Debt of the State Government	1.57 (100)	2131.44 (135760.76)	4060.23 (258613.63)	1368.43 (87160.91)	1431.85 (91200.48)
3	Loans and Advances from Central Government	114.24 (100)	202.88 (177.59)	111.56 (97.65)	248.06 (217.14)	260.47 (228.00)
4	Public Account Receipts	421.09 (100)	12007.84 (2851.61)	12569.61 (2985.02)	15083.53 (3582.02)	18100.24 (4298.43)

*includes contingency fund



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

14.1 The detailed sectoral outlay for the Eleventh/Twelfth Five Year Plan, Proposed Outlay for the year 2016-17 and unreconciled expenditure for 2016-17 are given in Table 14.

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

(Rs. in crore)

Sl. No	Heads of Development	Eleventh Five Year Plan Outlay (2007-12)	Twelfth Plan 2012-17 Projected Outlay at 2011-12 Prices)	Annual Plan 2016-17 Proposed Outlay	Unreconciled Expenditure 2016-17
1	2	3	4	5	6
I	Agriculture and Allied Activities	211.76	1192.83	401.76	225.26
II	Rural Development	234.98	802.16	132.83	89.55
III	Special Area Development Programme	23.1	95.26	14.90	10.52
IV	Irrigation and Flood Control	579.74	1809.51	236.49	198.96
V	Energy	830.08	2550.06	677.46	257.47
VI	Industry and Minerals	117.79	456.83	160.33	64.99
VII	Transport	716.84	2670.89	704.45	189.04
VIII	Science, Technology & Environment	315.33	830.55	208.50	132.11
IX	General Economic Services	181.19	1915.46	315.79	188.72
X	Social Services	3977.7	15389.20	3088.81	1782.65
XI	General Services	1296.55	3171.32	680.66	186.65
	GRAND TOTAL	8485.06	308.84	6622.02	3325.96

* Tentatively approved.