



UNION TERRITORY  
OF  
GOA, DAMAN AND DIU

# BUDGET IN BRIEF

## 1982-83



NIEPA - DC



D0721

DIRECTORATE OF PLANNING, STATISTICS AND EVALUATION  
PANAJI

- 54747  
352.1252  
GOA-B

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## P R E F A C E

The 'Budget In Brief' is compiled every year to present the details of the Territory's Budget in a concise form by means of statistical tables supported by graphs and charts. The present issue of this publication deals with the fiscal activities of the Union Territory for the years 1980-81 (Actuals), 1981-82 (R.E.) and 1982-83 (B.E.) and highlights the comparative growth in receipts and expenditure. The contents as well as presentation of data in this publication follow the established pattern over the years.

It is hoped that this brochure like the previous publication in the series, will provide material for analytical view of this Territory's Budget and indicate trends and momentum of the development and non-developmental activities.

This Brochure has been prepared by the State Income Division of this Directorate. Suggestions, if any towards its improvement are always welcome.

B. N. RAJARAMU  
Director

Directorate of Planning, Statistics  
and Evaluation.

Panaji,



April, 1982.

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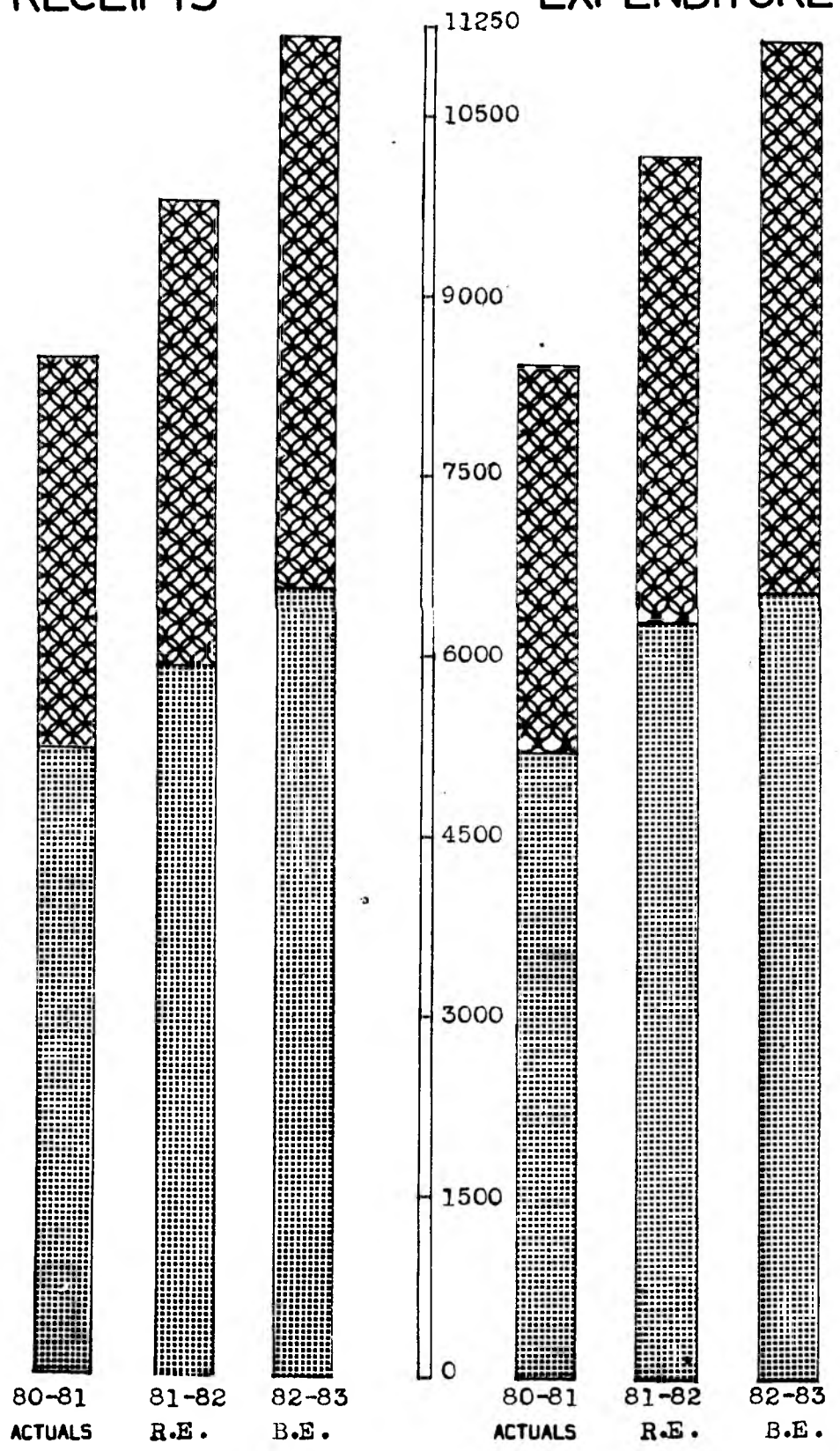
# BUDGET AT A GLANCE

 TOTAL CAPITAL ACCOUNT  
 TOTAL REVENUE ACCOUNT

RECEIPTS

RS. IN LAKHS

EXPENDITURE



## 1. BUDGET AT A GLANCE

The budget for the year 1982-83 envisages a total outlay of Rs. 11156.23 lakh, out of which expenditure, on revenue account is Rs. 6554.82 lakh and on capital account Rs. 4601.41 lakh. This shows an increase of about 11 percent over the revised estimates for 1981-82. The increase in expenditure on revenue account is about 4 percent while increase on capital account it is about 19 percent.

The receipt on revenue account forms about 59 percent of the total estimated receipts. Of the total revenue receipts, tax and non-tax revenue contribution is Rs. 4243.95 lakh which gives to an increase of 18 percent over to the previous year. Grant-in-aid, shows an increase of about 1 percent.

The revenue account as well as the capital account does not show any surplus or deficit for the budget year.

The overall budgetary position showing the combined receipt and expenditure under the revenue and capital accounts is summarised in the below given table:

### 1. BUDGET AT A GLANCE

( Rs. in lakhs )

Sr. No.	Item	1980-81 Actuals	1981-82 Revised Estimates	1982-83 Budget Estimates	Col. 5 as Percentage of Col. 4
1	2	3	4	5	6
<b>I. Revenue Account</b>					
1.	Tax Revenue and non-tax Revenue (excluding grants in aid)	3534.25	3611.86	4243.95	117.5
2.	Grants-in-aid received/due	1659.93	2293.36	2310.87	100.8
3.	Total Revenue Receipts.	5194.18	5905.22	6554.82	111.0
4.	Expenditure on Revenue Account.	5204.98	6304.20	6554.82	104.0
5.	Surplus (+) or deficit (-)	(-)10.80	(-)398.98	-	-
<b>II. Capital Account</b>					
1.	Recoveries of loans and advances by Union Territory	78.56	77.14	79.14	102.6

1. **Receipts and Advances**  
 From Central Govt. 12203.27 8806.22 11202.27 118.5

2. **Total Capital Receipts** 3281.83 3883.37 4601.41 118.5

4. **Expenditure on Capital Account** 3228.29 3883.37 4601.41 118.5

5. **Surplus (+) or deficit (-)** 53.54

III. **Overall budgetary position**  
 2524.18 2202.25 2194.18

1. **Total receipts on Revenue and Capital Account** 10776.01 9788.59 11256.23 109.5

2. **Total Expenditure not from Revenue and Capital Account** 88.88 (-) 88.01 (-) 1156.23 109.5

3. **Surplus (+) or deficit (-)** 10687.13 9700.58 10099.99

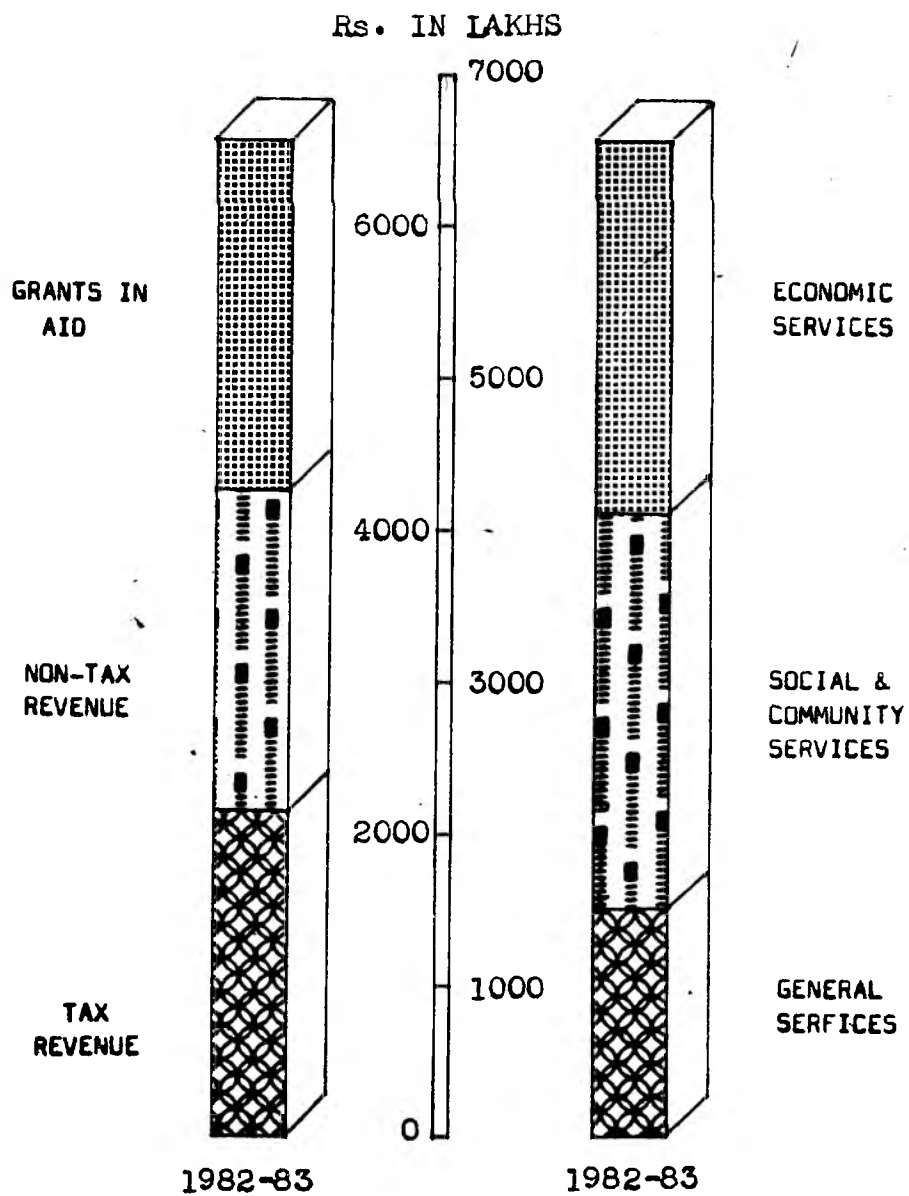
4. **Surplus (+) or deficit (-)** 10687.13 9700.58 10099.99

5. **Surplus (+) or deficit (-)** 10687.13 9700.58 10099.99

# REVENUE ACCOUNT

RECEIPTS

EXPENDITURE





## 2. REVENUE ACCOUNT (1982-83)

During the financial year 1982-83, the Govt. of Goa, Daman and Diu is expected to raise revenue to the tune of Rs. 6554.82 lakh and the same is proposed to be spent on the revenue account.

The tax and non-tax revenue contribution is to the extent of about 65 percent, while the share of grants-in-aid to the total revenue receipts is placed at 35 percent. Taking together the tax and non-tax revenue items, sales tax emerges out as the largest single source of revenue to the Government. Its contribution to the total revenue receipt being 23 percent. The total tax revenue contribute to 33 percent of total revenue receipts. Out of total contribution of 32 percent by non-tax revenue to the total revenue receipts, as much as 24 percent is the share of economic services.

On the expenditure side, social and community services account for about 40 percent of the total expenditure on revenue account. This is followed by 37 percent on Economic Services and 23 percent on General Services.

The table below presents the principal sources of revenue and the proposed items of expenditure for the budget year 1982-83 whereas the chart on subsequent page depicts the total revenue and expenditure with their major components.








### 2. REVENUE ACCOUNT (1982-83)

Sr. No.	Receipts	Rs. in lakhs	Sr. No.	Expenditure	Rs. in lakhs
1	2	3	4	5	6
I.	Tax Revenue	2137.92 (32.6)	I	General Services	1491.54 (22.7)
A.	Taxes on property and Capital trans- actions	97.75 (1.5)	1.	Organs of State	62.05 (0.9)
1.	Land Revenue	13.29 (0.2)	2.	Fiscal Services	72.57 (1.1)
2.	Stamps and Regi- stration fees	84.36 (1.3)	3.	Debt Services	87.52 (1.3)
3.	Estate Duty	0.10 (0.0)	4.	Administrative Services	1144.90 (17.5)

	2	3	4	5	6
B. Taxes on Commodities and Services	2040.17 (31.1)		5.	Pension and Miscellaneous General Services.	124.50 (1.9)
1. State Excise	319.62 (4.9)		II.	Social & Community Services	2612.74 (39.9)
2. Sales Tax	1477.85 (22.5)		1.	Education art & Culture	1521.79 (23.2)
3. Taxes on vehicles	128.65 (2.0)		2.	Medical, Family Welfare, Public Health Sanitation & Water Supply.	778.65 (11.9)
4. Taxes on goods and passengers	59.00 (0.9)		3.	Housing & Urban Development	120.40 (1.8)
5. Taxes and duties on electricity.	-		4.	Labour & Employment	83.48 (1.3)
6. Other taxes and duties on commodities and Services	55.05 (0.8)		5.	Social Security & Welfare	82.12 (1.3)
II. Non-tax Revenue	2106.03 (32.1)		6.	Other Social and Community Services	26.30 (0.4)
1. Interest receipts dividends and profits	119.25 (1.8)		III.	Economic Services	2450.54 (37.4)
2. General Services	47.62 (0.7)		1.	General Economic Services	74.51 (1.1)
3. Social and Community Services	366.16 (5.6)		2.	Agriculture & Allied Services	596.35 (9.1)
4. Economic Services	1573.00 (24.0)		3.	Industry & Minerals	48.61 (0.7)
III. Grants-in-aid from Central Govt.	2310.87 (35.3)		4.	Power Profits	1458.70 (22.3)
			5.	Transport & Communications	272.37 (4.2)
Total (I+II+III)	6554.82 (100.0)			Total (I+II+III)	6554.82 (100.0)

Note:- Figures in brackets indicate percentage to the total.

# TAX RECEIPTS ON REVENUE ACCOUNT

-  OTHER TAXES AND DUTIES
-  TAXES ON GOODS & PASSENGERS
-  TAXES ON VEHICLES
-  SALES TAX
-  STATE EXCISE DUTIES
-  STAMPS & REGISTRATION FEES
-  LAND REVENUE

Rs. IN LAKHS

Rs. IN LAKHS

2250

2250

2000

2000

1500

1500

1000

1000

500

500

0

0

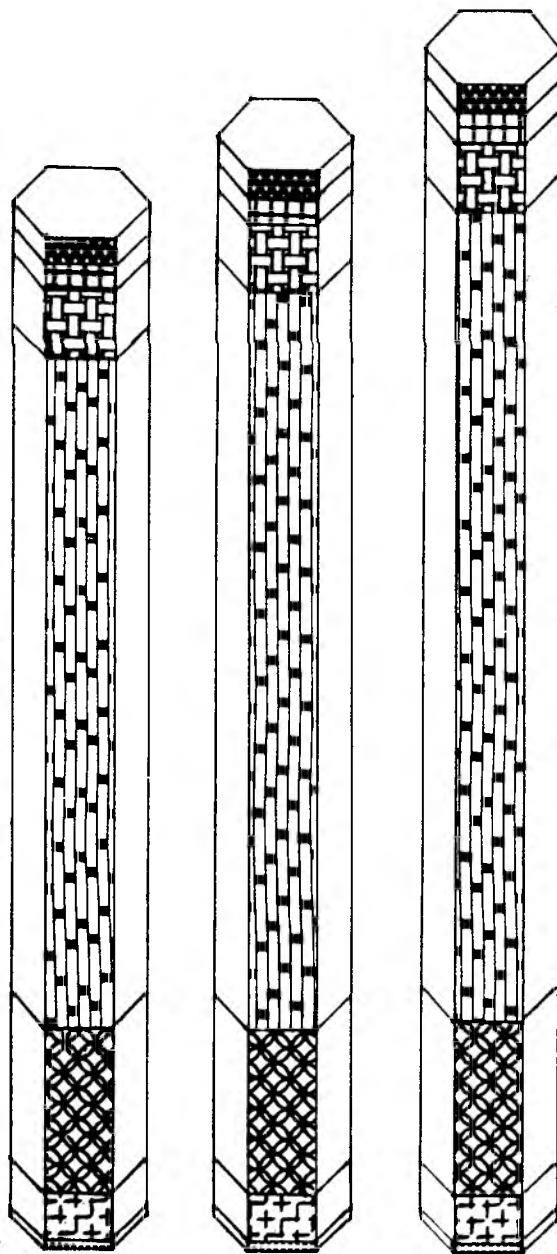
TAXES ON  
PROPERTY &  
CAPITAL TRAN-  
SACTION

TAXES ON COMMODITIES AND SERVICES

1980-81  
ACTUALS

1981-82  
(R.E.)

1982-83  
(B.E.)



3. TAX RECEIPTS ON REVENUE ACCOUNT

The total tax receipt is expected to be raised during the year 1982-83 shows an increase of about 8 percent when compared to the revised estimates for 1981-82. Sales tax, which is the main source of tax revenue, accounts for 69 percent of the total tax receipts followed by State Excise duties and taxes on vehicles with a contribution of 15 and 6 percent respectively.






The following table presents the major components of tax receipts.

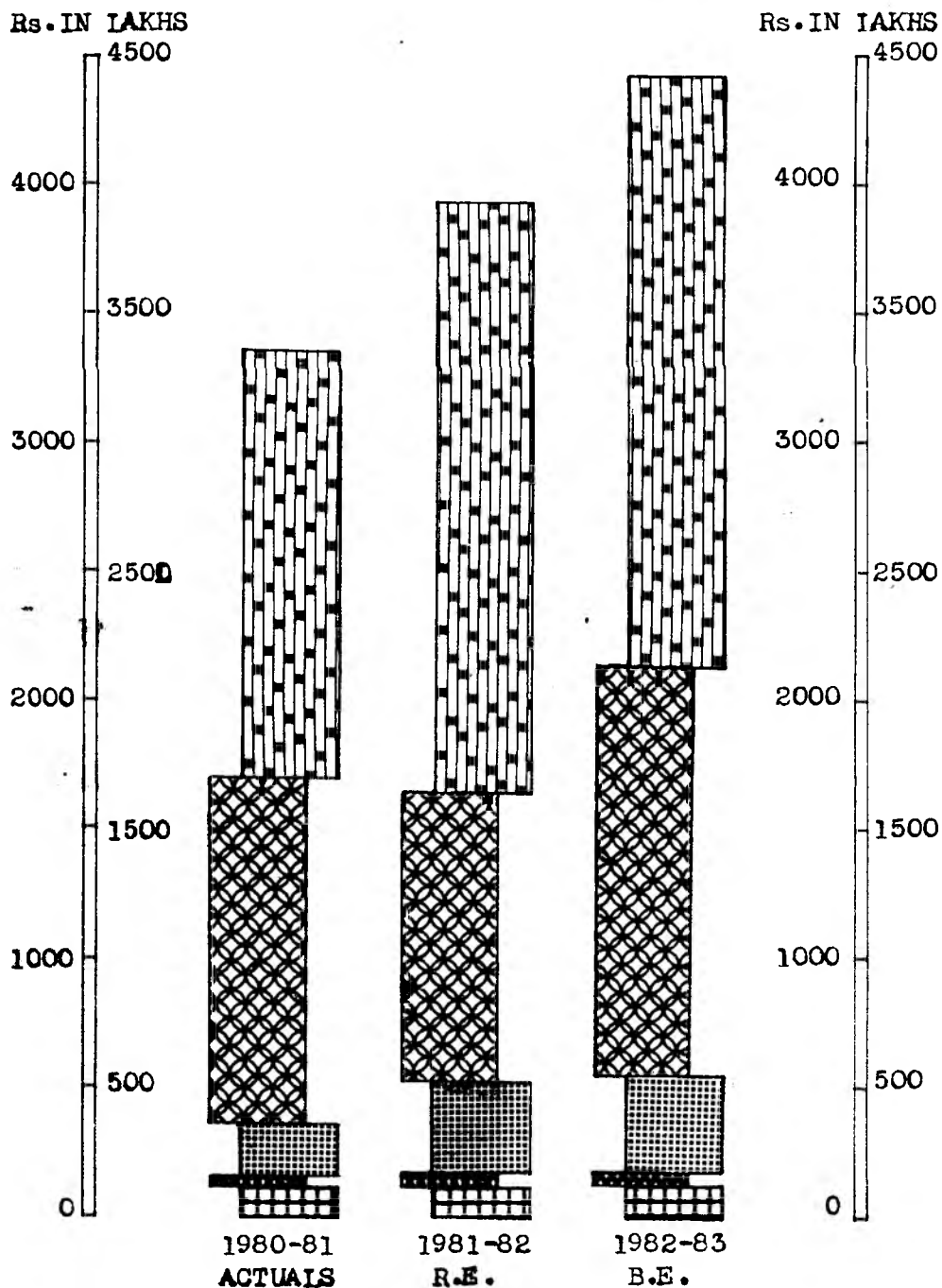
3. TAX RECEIPTS ON REVENUE ACCOUNTS

(Rs. in lakhs)					
Sr. No.	Item	1980-81 Actuals	1981-82 Revised Estimates	1982-83 Budget Estimates	Col. 5 as Percentage of col. 4
1	2	3	4	5	6
	TAX REVENUE	1846.62 (100.0)	1979.59 (100.0)	2137.92 (100.0)	103.6
I.	Taxes on property and Capital transactions	97.61 (5.2)	97.05 (4.9)	97.75 (4.5)	100.7
1.	Land Revenue	12.13 (0.6)	13.29 (0.7)	13.29 (0.6)	100.0
2.	Stamps and Registration Fees	84.88 (4.6)	83.66 (4.2)	84.36 (3.9)	100.8
3.	Estate Duty	-	0.10 (0.0)	0.10 (0.0)	100.0
II.	Taxes on Commodities and Services	1751.01 (94.8)	1882.54 (95.1)	2040.17 (95.5)	108.4
1.	State Excise duties	301.42 (16.3)	305.32 (15.4)	319.62 (15.0)	104.7
2.	Sales Tax	1220.66 (66.1)	1343.56 (67.9)	1477.85 (69.1)	110.0
3.	Taxes on Vehicles	129.71 (6.7)	125.67 (6.3)	128.05 (6.0)	102.4
4.	Taxes on goods and passengers	52.02 (2.8)	55.00 (2.8)	59.00 (2.8)	107.3
5.	Taxes and duties on electricity	0.20 (0.0)	-	-	-
6.	Other taxes and duties on commodities and Services	52.92 (2.9)	53.05 (2.7)	55.05 (2.6)	103.8

Note:- Figures in brackets indicate percentage to total.

# NON TAX RECEIPTS ON REVENUE ACCOUNT

-  GRANTS-IN-AID AND CONTRIBUTIONS
-  ECONOMIC SERVICES
-  SOCIAL AND COMMUNITY SERVICES
-  GENERAL SERVICES
-  INTEREST RECEIPTS, DIVIDENDS & PROFITS



4. NON TAX RECEIPTS ON REVENUE ACCOUNTS

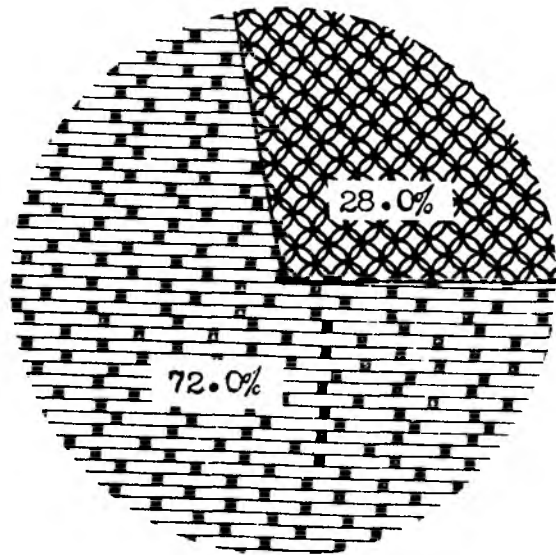
Non-tax receipts for the year 1982-83 are placed at Rs. 4416.90 lacs which, when compared to the revised estimates for 1981-82, is higher by about 13 percent. Grant-in-aid forms about 52 percent of the total non-tax receipts. The Economic Services are expected to increase by about 42 percent. While the receipts from General Services during the same period will decrease by 7 percent, the receipts from Social and Community Services are expected to increase by about 4 percent.

The break-up of non-tax receipts by major source of revenue is presented in the following table:-

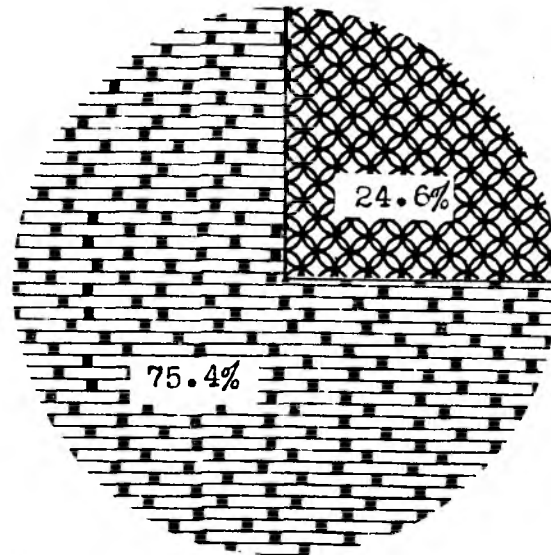
4. NON TAX REVENUE ACCOUNTS

(Rs. in lakhs)					
Sr. No.	Item	1980-81 Actuals	1981-82 Revised Estimates	1982-83 Budget Estimates	Col. 5 as percentage of col. 4
1	2	3	4	5	6
	Non tax receipts	3346.16 (100.0)	3925.63 (100.0)	4416.90 (100.0)	112.5
1.	Interest Receipts, Dividends & profits	115.22 (3.4)	119.20 (3.0)	119.25 (2.7)	100.0
2.	General Services	36.76 (1.1)	51.14 (1.3)	47.62 (1.1)	93.1
	2.1 Railways	0.53 (0.0)	0.94 (0.0)	0.94 (0.0)	100.0
	2.2 Public Works	10.61 (0.3)	11.69 (0.3)	12.46 (0.3)	106.6
	2.3 Other General Services	27.62 (0.8)	38.51 (1.0)	34.22 (0.8)	88.9
3.	Social and Community Services	196.96 (5.9)	352.65 (9.0)	366.16 (8.3)	103.8
	3.1 Education, Art and Culture	8.29 (0.2)	7.02 (0.2)	7.52 (0.2)	107.1
	3.2 Medical, Family Wel- fare, Public Health, Sanitation & Water Supply.	161.53 (4.8)	316.37 (8.0)	327.98 (7.4)	103.7
	3.3 Housing	14.21 (0.4)	14.45 (0.4)	15.85 (0.4)	109.7
	3.4 Labour & Employment	2.50 (0.1)	2.49 (0.1)	2.49 (0.0)	100.0
	3.5 Other Social & Community Services	12.43 (0.4)	12.32 (0.3)	12.32 (0.3)	100.0

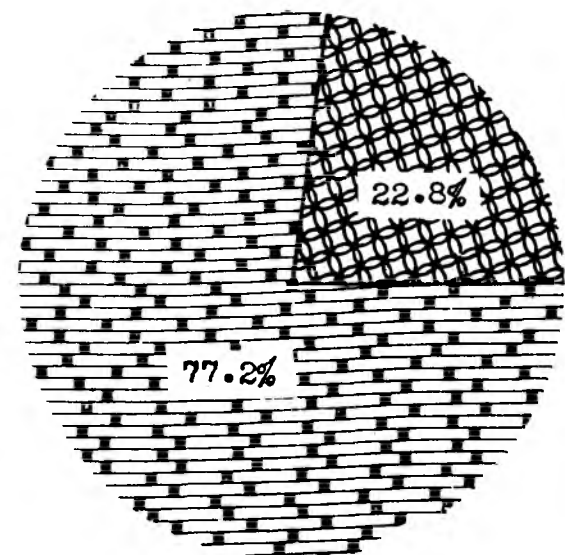
# EXPENDITURE ON REVENUE ACCOUNT



1980-81  
ACTUALS



1981-82  
R.E.



1982-83  
B.E.



DEVELOPMENT EXPENDITURE



NON-DEVELOPMENT EXPENDITURE

**5. EXPENDITURE ON REVENUE ACCOUNT**

(Development and Non-Development)

Out of the total revenue expenditure of Rs. 6554.82 lakh during the budget year, the development expenditure constitutes Rs. 5063.28 lakh or about 77 percent as against Rs. 1491.54 lakh or about 23 percent on non-development expenditure, and is expected to be more by about 4 percent on total revenue expenditure. The development expenditure will be more by about 7 percent whereas the non-development expenditure decreased by 4 percent during the budget year 1982-83 as compared to the revised estimates for 1981-82.

The table below shows the expenditure by broad items of expenditure.

**5. EXPENDITURE ON REVENUE ACCOUNT**

(Development and non-Development)

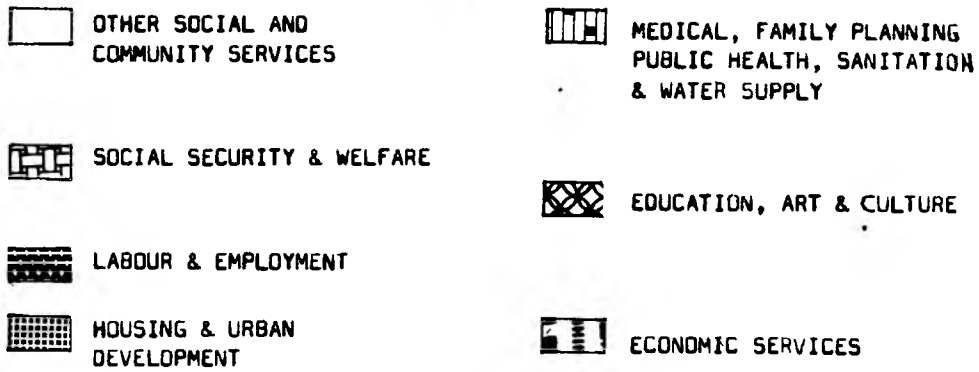
(Rs. in lakhs)

Sr. No.	Item	1980-81 Actuals	1981-82 Revised Estimates	1982-83 Budget Estimates	Col. 5 as Percentage of col.4
1	2	3	4	5	6
	Expenditure on Revenue Account	5204.98 (100.0)	6304.20 (100.0)	6554.82 (100.0)	104.0
I	Development expenditure	3743.22 (72.0)	4752.40 (75.4)	5063.28 (77.2)	106.5
1.	Economic Services	1608.34 (30.9)	2188.95 (34.7)	2450.54 (37.4)	112.0
2.	Social and Community Services	2139.88 (41.1)	2563.45 (40.7)	2612.74 (39.8)	101.9
3.	Grants-in-aid and contribution	-	-	-	-
II	Non-development Expenditure	1456.76 (28.0)	1551.80 (24.6)	1491.54 (22.8)	96.1
1.	Gener l Services	1456.76 (28.0)	1551.80 (24.6)	1491.54 (22.8)	96.1

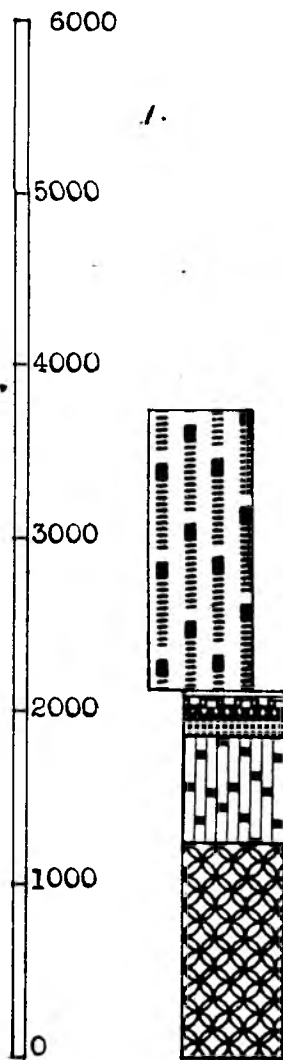
NOTE:- Figures in brackets indicate percentage to total.



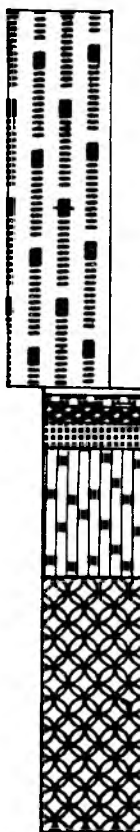
# DEVELOPMENT EXPENDITURE ON REVENUE ACCOUNT



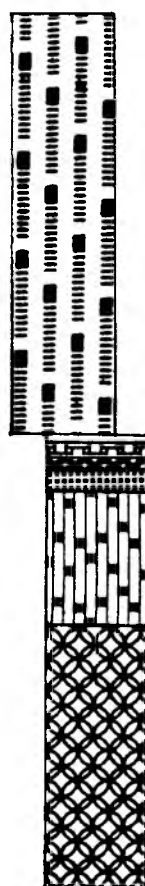
Rs. IN LAKHS



1980-81  
ACTUALS

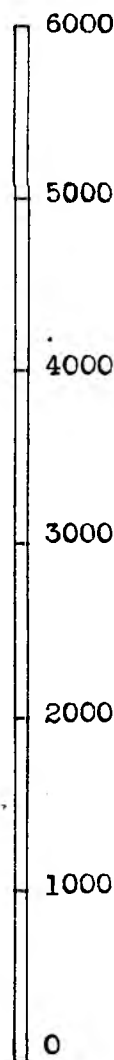


1981-82  
R.E.



1982-83  
B.E.

Rs. IN LAKHS



SOCIAL & COMMUNITY SERVICES

ECONOMIC SERVICES

**6. DEVELOPMENT EXPENDITURE**

(Revenue Accounts)

The table presented below shows budget provisions on various items of development expenditure mainly grouped into economic services and social and community services.

During the budget year 1982-83, the expenditure on Economic Services is estimated to be Rs. 2450.54 lakh i.e., about 48 percent of the total development expenditure. As against this, the expenditure on Social and Community Services is estimated to be Rs. 2612.74 lakh or about 52 percent.

During the year 1982-83, the total amount proposed to be spent on education, art and culture is Rs. 1521.79 lakh. This single item of expenditure accounts for 30 percent of the total development expenditure. As compared to the Revised estimates for 1981-82, the expenditure on social and community services and economic services will be more by about 2 and 12 percent respectively for the budget year. The other important items of expenditure are medical, agriculture and allied activities and power project, the proportion of expenditure being 15.11 and 29 percent respectively.

**6. DEVELOPMENT EXPENDITURE**

(Revenue Accounts)

( Rs. in lakhs )






Sr. No.	Item	1980-81 Actuals	1981-82 Revised Estimates	1982-83 Budget Estimates	Col. 5 Percentage of Col. 4
1	2	3	4	5	6
	<b>DEVELOPMENT EXPENDITURE</b>	3748.22 (100.0)	4752.40 (100.0)	5063.28 (100.0)	106.5
I.	Social and Community Services	2139.88 (57.1)	2563.45 (53.9)	2612.74 (51.6)	101.9
1.	Education, Art and Culture	1266.73 (33.8)	1470.78 (30.9)	1521.79 (30.1)	103.5
2.	Medical, Family Welfare, Public Health, Sanitation and Water Supply.	618.39 (16.5)	748.50 (15.7)	778.65 (15.4)	104.0

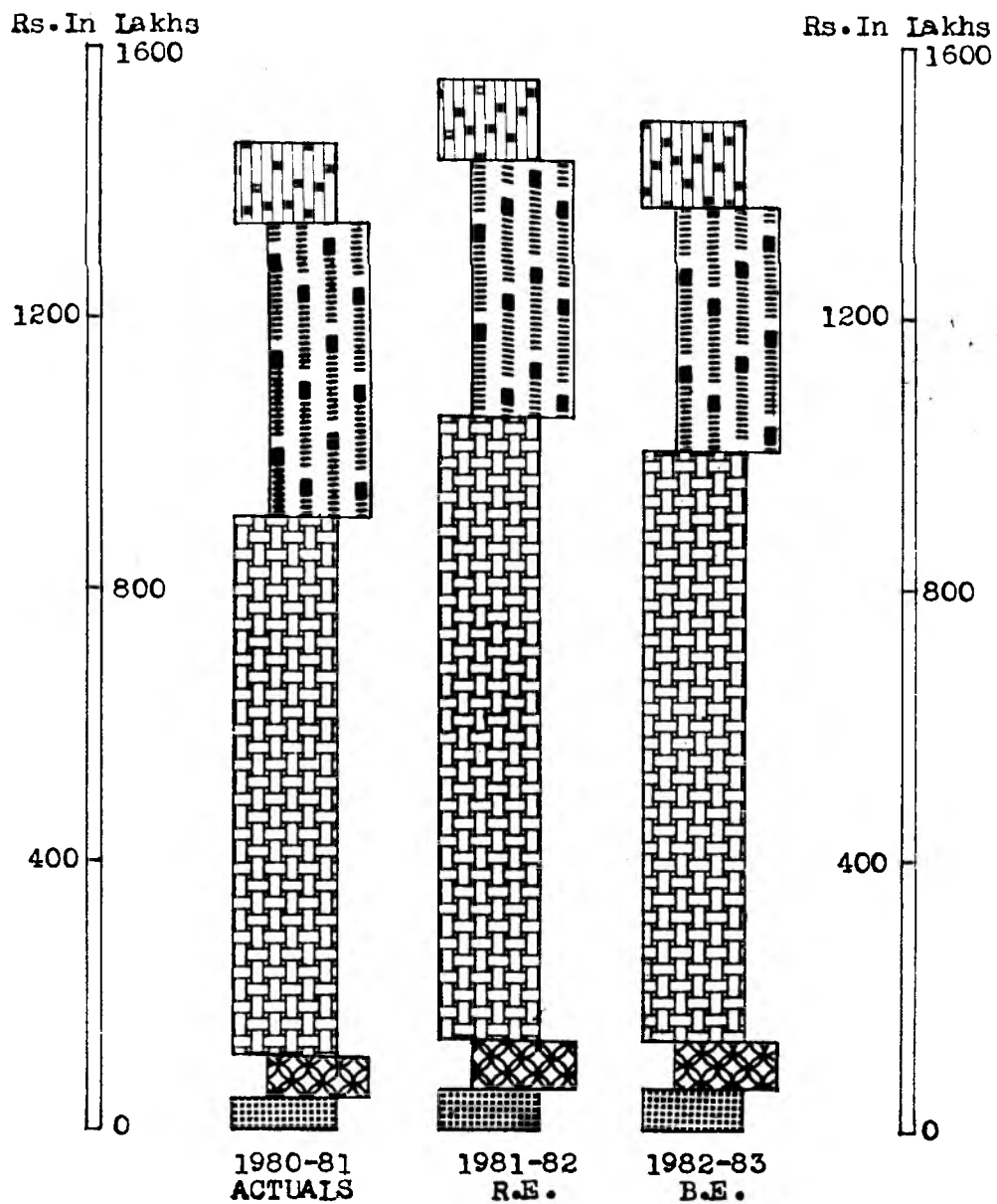
1.	2	3	4	5	6
3.	Housing and Urban development	55.23 (2.1)	140.78 (3.0)	120.40 (2.4)	85.5
4.	Labour and employment	75.95 (2.0)	98.07 (2.1)	83.48 (1.6)	85.1
5.	Social Security and Welfare	68.25 (1.8)	75.67 (1.6)	82.12 (1.6)	108.5
6.	Other Social and Community Services	22.53 (0.6)	29.65 (0.6)	26.30 (0.5)	88.7
II.	Economic Services	1608.34 (42.9)	2188.95 (46.1)	2450.54 (48.4)	112.0
1.	General Economic Services	59.27 (1.6)	61.49 (1.3)	74.51 (1.5)	121.2
2.	Agriculture and Allied Services	461.45 (12.3)	532.73 (11.2)	573.62 (11.3)	107.7
2.1	Agriculture, Fisheries and Animal Husbandry (including Dairy Development)	215.22 (5.8)	251.69 (5.3)	280.72 (5.5)	111.5
2.2	Forests	67.68 (1.8)	74.43 (1.6)	78.28 (1.5)	105.2
2.3	Community Development	83.41 (2.1)	88.26 (1.8)	75.26 (1.5)	85.3
2.4	Others	95.14 (2.5)	118.35 (2.5)	139.36 (2.8)	117.8
3.	Industries & Minerals	55.37 (1.5)	159.82 (4.0)	48.51 (1.0)	25.6
3.1	Industries (including Village and Small Industries)	52.38 (1.4)	184.93 (3.9)	43.49 (0.9)	23.5
3.2	Mines and Minerals	3.99 (0.1)	4.89 (0.1)	5.12 (0.1)	104.7
4.	Water and Power Development	773.24 (20.6)	1140.58 (24.0)	1458.70 (28.8)	127.9
4.1	Power Projects	773.34 (20.6)	1140.58 (24.0)	1458.70 (28.8)	127.9
5.	Transport and Communications	257.91 (6.9)	264.33 (5.6)	295.10 (5.8)	111.6
5.1	Roads and Bridges	125.66 (3.4)	97.26 (2.1)	95.00 (1.9)	97.7
5.2	Others	132.25 (3.5)	167.07 (3.5)	200.10 (4.0)	119.8

1	2	3	4	5	6
III.	Grants-in-aid and contributions	-	-	-	-
1.	Compensation and assignments to local bodies and Panchayat Raj Institutions	-	-	-	-

NOTE:- Figures in brackets indicate percentage to total.

# NON DEVELOPMENT EXPENDITURE ON REVENUE ACCOUNT

-  PENSIONS & MISCELLANEOUS GENERAL SERVICES VICES
-  ADMINISTRATIVE SERVICES
-  DEBT SERVICES
-  FISCAL SERVICES
-  ORGANS OF STATE



**7. NON DEVELOPMENT EXPENDITURE**

(Revenue Account)

The total outlay proposed for the year 1982-83 on non development expenditure is Rs. 1491.54 lakh as against Rs. 1551.80 lakh for the revised estimates of the previous year. There is no vast variation with regard to item-wise expenditure in Revised Estimates for 1981-82 to Budget Estimates of 1982-83 itemwise.

**7. NON DEVELOPMENT EXPENDITURE**

(Revenue Account)

(Rs. in lakhs)

Sr. No.	Item	1980-81 Actuals	1981-82 Revised Estimates	1982-83 Budget Estimates	Col. 5 as percentage of Col. 4
1	2	3	4	5	6
	Non-Development Expenditure (General Services)	1456.76 (100.0)	1551.80 (100.0)	1491.54 (100.0)	96.1
1.	Organs of State	47.75 (3.3)	59.43 (3.8)	62.05 (4.2)	104.4
1.1	Union Territory legislature Governor, Council of Ministries and Elections	19.45 (1.3)	25.98 (1.7)	26.65 (1.8)	102.6
1.2	Administration of Justice	28.30 (1.9)	33.45 (2.1)	35.40 (2.4)	105.8
2.	Fiscal Services	62.73 (4.3)	68.80 (4.4)	72.57 (4.9)	105.5
2.1	Collection of taxes on property and Capital transactions	23.93 (1.6)	25.46 (1.6)	26.50 (1.8)	104.1
2.2	Collection of taxes on Commodities and Services	38.68 (2.7)	43.16 (2.8)	44.97 (3.0)	104.2
2.3	Other fiscal Services	0.12 (0.0)	0.18 (0.0)	1.10 (0.1)	611.1
3.	Debt Services	794.49 (54.5)	921.60 (59.4)	872.52 (58.5)	94.7
3.1	Interest payments	794.49 (54.5)	921.60 (59.4)	872.52 (58.5)	94.7
4.	Administrative Services	434.83 (29.9)	382.37 (24.7)	359.50 (24.1)	94.1
4.1	Secretariat General Services, District Administration and Treasury and Accounts Administration	188.42 (7.5)	127.35 (8.2)	132.28 (8.9)	103.9
4.2	Police and Jails	213.24 (14.6)	274.00 (17.7)	281.14 (18.8)	162.6
4.3	Stationery and printing	47.96 (3.3)	59.45 (3.9)	50.45 (3.4)	84.9


1	2	3	4	5	6
4.4	Other Administrative Services	65.21 (4.5)	(-)78.43 (5.1)	(-)103.97 (7.0)	(-)132.6
5.	Pensions and Miscellaneous General Services	116.96 (8.0)	119.60 (7.7)	124.50 (8.3)	104.1

NOTE:- Figures in brackets indicate percentage to total.


# CAPITAL ACCOUNT

## RECEIPTS

## DISBURSEMENTS

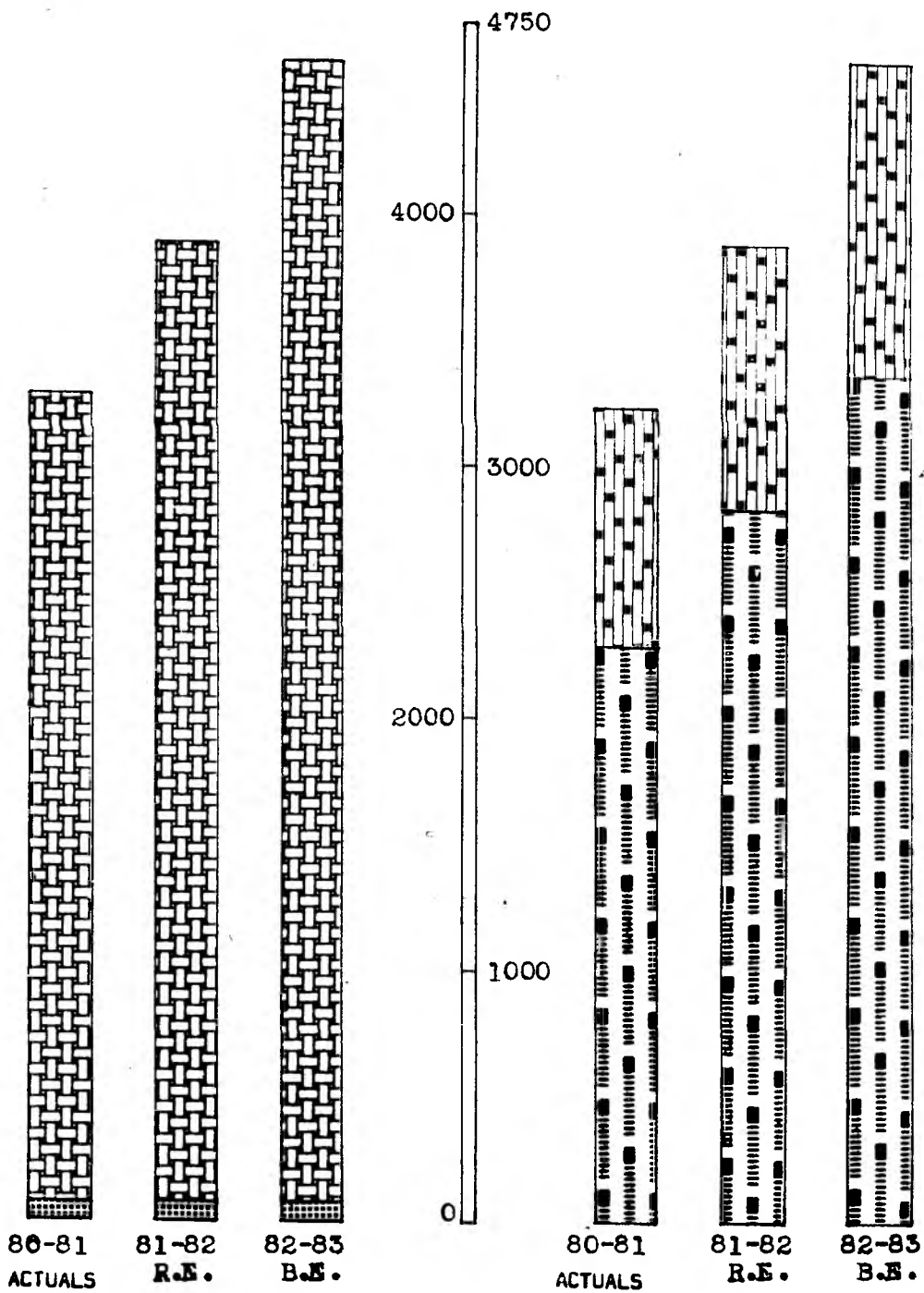
 LOANS & ADVANCES BY UNION TERRITORY GOVT. (RECOVERIES)

 CAPITAL ACCOUNT OUTSIDE REVENUE

 LOAN & ADVANCES FROM CENTRAL GOVERNMENT

 PUBLIC DEBT

Rs. in Lakhs





8. CAPITAL ACCOUNT

The total receipts on capital account for the year 1982-83 are estimated at Rs. 4601.41 lakh as against Rs. 3883.37 lakh for the previous year. Loans from Central Government are expected to be Rs. 4522.27 lakh showing an increase of about 19 percent as compared to Rs. 3886.23 lakh for the year 1981-82. During the budget year loans from Central Government are estimated to form 98 percent of the total receipts on capital account. Recoveries of loans and advances by the Local Government placed at Rs. 79.14 lakh show an increase of about 3 percent as compared to the previous year. Under disbursements, capital section of accounts form about 73 percent and it will be more by about 19 percent as compared to the previous year.

8. CAPITAL ACCOUNT

(Rs. in lakhs)

Sr. No.	Item	1980-81 Actuals	1981-82 Revised Estimates	1982-83 Budget Estimates	Col.5 as percentage of col. 4
1	2	3	4	5	6
I	Receipts	3281.83 (100.0)	3883.37 (100.0)	4601.41 (100.0)	118.5
1.	Loans and advances by Union Territory Govt. (recoveries)	78.56 (2.4)	77.14 (2.0)	79.14 (1.7)	102.6
2.	Loans and advances from Central Govt.	3203.27 (97.6)	3806.23 (98.0)	4522.27 (98.3)	118.3
II	Disbursements	3228.29 (100.0)	3883.37 (100.0)	4601.41 (100.0)	118.5
1.	Capital Account outside Revenue	2275.87 (70.5)	2821.85 (72.7)	3381.63 (73.1)	119.1
2.	Public Debt.	952.42 (29.5)	1061.52 (27.3)	1239.78 (26.9)	116.8
2.1	Loans and advances from Central Govt. (repayment)	764.53 (23.7)	885.90 (22.8)	1065.46 (23.1)	120.3
2.2	Loans and Advances by Union Territory Govt.	187.89 (5.8)	175.62 (4.5)	174.32 (3.8)	99.3
	Surplus (+) or deficit (-)	53.54	-	-	-

NOTE:- Figures in brackets indicate percentage to total.

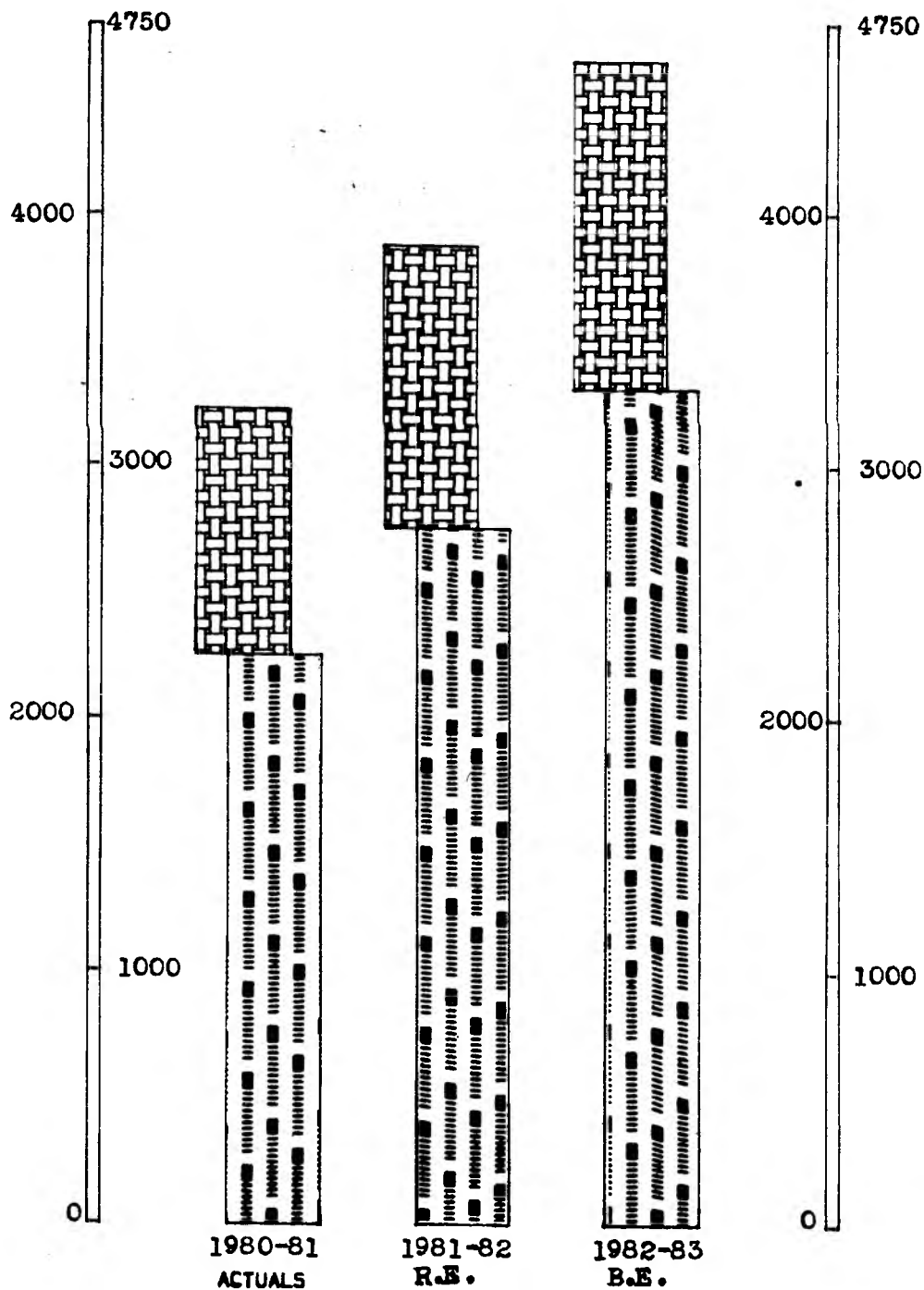
# EXPENDITURE ON CAPITAL ACCOUNT

 DEVELOPMENT

 NON-DEVELOPMENT

Rs. in lakhs

Rs. in lakhs



9. EXPENDITURE ON CAPITAL ACCOUNT

(Development and Non-Development)

The item-wise break-up of expenditure on development and non-development on capital account is presented in the table given below:-

9. EXPENDITURE ON CAPITAL ACCOUNT

(Development and Non-Development)

(Rs. in lakhs)

Sr. No.	Item	1980-81 Actuals	1981-82 Revised Estimates	1982-83 Budget Estimates	Col. 5 as Percentage of Col. 4
1	2	3	4	5	6
	Expenditure on Capital Accounts	3228.29 (100.0)	3883.37 (100.0)	4601.41 (100.0)	118.5
I	Development Expenditure	2246.51 (69.7)	2756.10 (71.0)	3309.53 (71.9)	120.1
A	Social and Community Services	614.45 (19.0)	646.77 (16.7)	816.42 (17.7)	126.2
1.	Education, Art & Culture	100.35 (3.1)	114.47 (3.0)	87.03 (1.9)	76.0
2.	Medical, Public Health Sanitation and Water Supply	442.15 (13.7)	466.90 (12.0)	632.00 (13.7)	135.4
3.	Housing	71.95 (2.2)	65.40 (1.7)	97.39 (2.1)	148.9
B	Economic Services	1634.06 (50.7)	2109.33 (54.3)	2493.11 (54.2)	118.2
1.	General Economic Services	60.84 (1.9)	50.75 (1.3)	101.75 (2.2)	200.5
2.	Agriculture and Allied Services	186.95 (5.8)	268.29 (6.9)	290.94 (6.3)	108.4
3.	Industry and Minerals	121.20 (3.8)	107.50 (2.8)	126.50 (2.8)	117.7
4.	Water and Power Development	790.38 (24.5)	1097.00 (28.2)	1421.42 (30.9)	129.6
4.1	Irrigation, Navigation, Drainage and Flood Control Projects.	567.91 (17.6)	656.33 (16.9)	980.50 (21.3)	149.4
4.2	Power Projects	222.47 (6.9)	440.67 (11.3)	440.92 (9.6)	100.1
5.	Transport and Communication	474.69 (14.7)	585.79 (15.1)	552.50 (12.0)	94.3

1	2	3	4	5	6
5.1	Roads and Bridges	282.44 (8.7)	379.02 (9.8)	405.00 (8.8)	106.9
5.2	Others	192.25 (6.0)	206.77 (5.3)	147.50 (3.2)	71.3
II	Non-Development	979.78 (30.3)	1127.27 (29.0)	1291.88 (28.1)	114.6
1.	General Services	27.36 (0.8)	65.75 (1.7)	52.10 (1.1)	79.2
2.	Public Debt	752.12 (29.5)	1061.52 (27.3)	1239.78 (27.0)	116.8
2.1	Public Debt repayment	764.53 (23.7)	885.90 (22.8)	1065.46 (23.2)	120.3
2.2	Loans and advances by Union Territory Govt.	187.89 (5.8)	175.62 (4.5)	174.32 (3.8)	99.3

NOTE:- Figures in brackets indicate percentage to total.

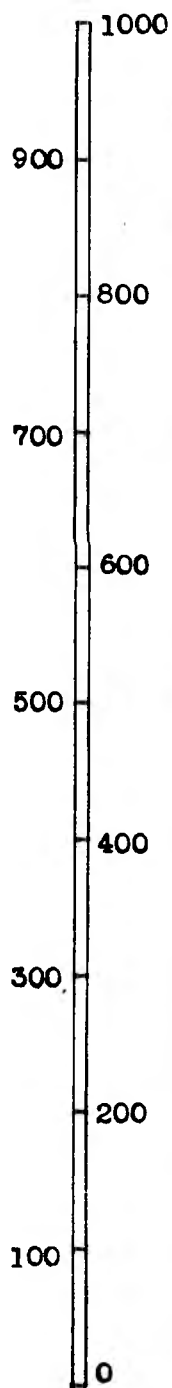
(A) Out of the total expenditure on capital account of Rs. 4601.41 lakh about 72 percent (i.e., Rs. 3309.53 lakh) is proposed to be spent on development items, and this is more by about 20 percent as compared to the previous year. Non-Development expenditure placed at Rs. 1291.88 lakh forms about 28 percent of the total expenditure on capital account and the same is expected to be highest by 15 percent in comparison with the expenditure in preceding year.

# PER CAPITA RECEIPTS ON REVENUE CAPITAL A/C

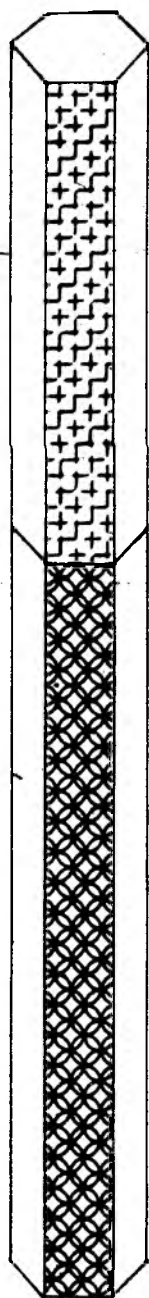
 RECEIPTS ON CAPITAL ACCOUNT

 RECEIPTS ON REVENUE ACCOUNT

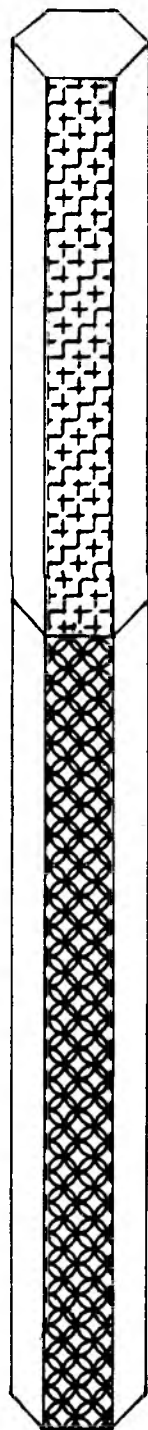
In Rupees



1980-81  
ACTUALS

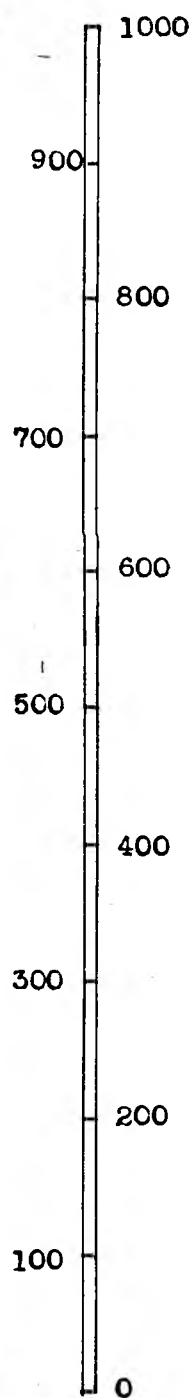


1981-82  
R.E.



1982-83  
B.E.

In Rupees



**10. PER CAPITA RECEIPTS ON REVENUE AND CAPITAL ACCOUNTS**

Per Capita receipts on revenue and capital accounts combined, work out to Rs. 989.92 in 1982-83 as against Rs. 890.70 of previous year. The per capita receipts on revenue and capital account show an increase of 8.2 percent and 15.5 percent respectively. While in the revenue account, per capita tax receipts will increase from Rs. 180.14 in 1981-82 to Rs. 189.71 during the budget year. The per capita non-tax revenue on the other hand, is expected to increase from Rs. 148.52 to Rs. 186.87. However, Grants-in-aid is expected to decrease from Rs. 208.68 to Rs. 205.05 during the same period.

The per capita receipts of various taxes and duties, are given in the table that follows:

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

( In Rs. )				
Sr. No.	Items	1980-81 Actuals	1981-82 Revised Estimates	1982-83 Budget Estimates
1	2	3	4	5
I	Receipts on Revenue Accounts	508.24	537.34	581.63
A.	Tax Revenue	180.83	180.14	189.71
1.	Land Revenue	1.19	1.21	1.18
2.	Stamps and Registration Fees	8.31	7.63	7.49
3.	Estate duty	-	0.01	0.01
4.	State Excise duties	29.49	27.78	28.36
5.	Sales tax	119.44	122.25	131.13
6.	Taxes on vehicles	12.10	11.43	11.42
7.	Taxes on goods and passengers	5.09	5.00	5.24
8.	Taxes and duties on electricity	0.03	-	-
9.	Other taxes and duties on commodities & services	5.18	4.83	4.88

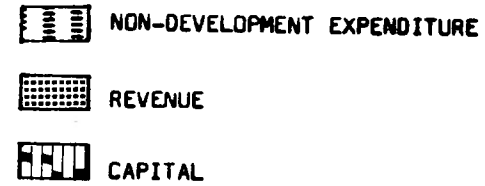
1	2	3	4	5
I	Non-tax Revenue	164.99	148.52	186.87
C	Grants-in-aid	162.42	208.68	205.05
II	Receipts on Capital Account	321.12	353.36	408.29
A.	Public debt	321.12	353.36	408.29
1.	Loans from Central Govt.	313.43	346.34	401.27
2.	Loans and advances by Union Territory Govt. (Recoveries)	7.69	7.02	7.02
	Grand Total (I + II)	829.36	890.70	989.92

NOTE:- For working out the per capita figures mid financial year population estimates are used.

# PER CAPITA DEVELOPMENT AND NON-DEVELOPMENT EXPENDITURE

## DEVELOPMENT EXPENDITURE

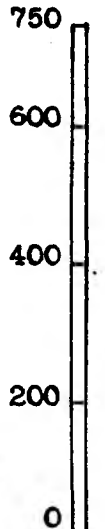
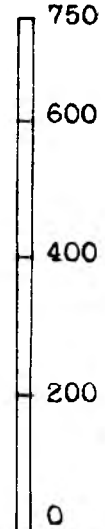
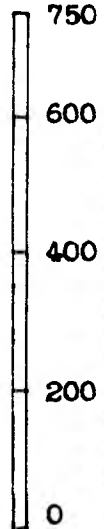
## NON-DEVELOPMENT EXPENDITURE



In Rupees

In Rupees

In Rupees



1980-81  
ACTUALS

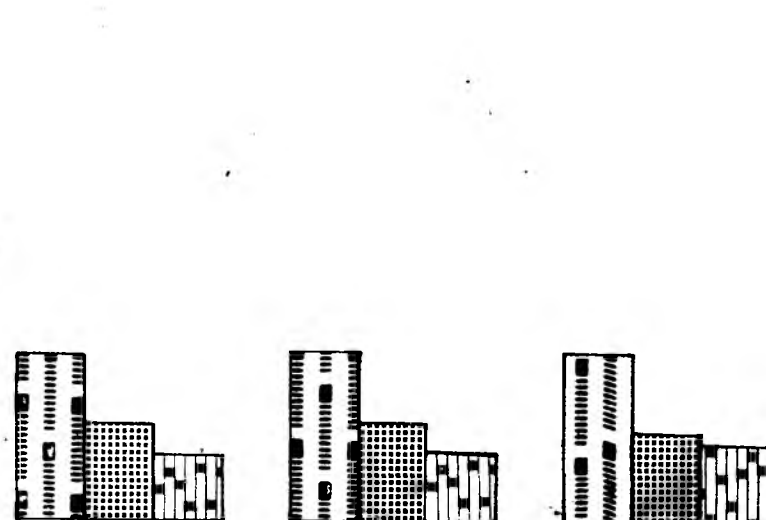
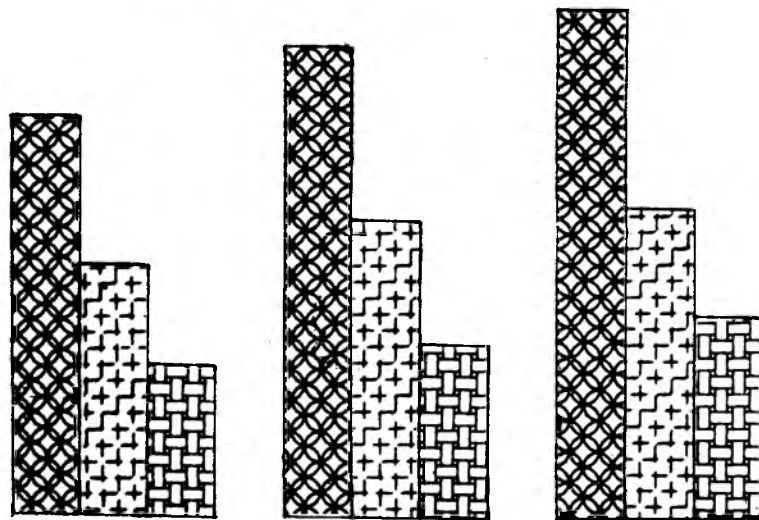
1981-82  
R.E.

1982-83  
R.E.

1980-81  
ACTUALS

1981-82  
R.E.

1982-83  
B.E.





11. PER CAPITA DEVELOPMENT AND NON-DEVELOPMENT EXPENDITURE

The per capita development and non-development expenditure on revenue and capital accounts are given below:-

11. PER CAPITA DEVELOPMENT AND NON-DEVELOPMENT EXPENDITURE

( In Rupees )

Sr. No.	Item	1980-81 Actuals	1981-82 Revised Estimates	1982-83 Budget Estimates
1	2	3	4	5
I	Development Expenditure	586.76	683.21	742.93
	Revenue	366.75	432.43	449.27
	Capital	220.01	250.78	293.66
II	Non-development Expenditure	238.41	243.77	246.98
	Revenue	142.54	141.20	132.35
	Capital	95.87	102.57	114.63
III	Total expenditure	825.17	926.98	989.91
	Revenue	509.29	573.63	581.62
	Capital	315.88	353.35	408.29

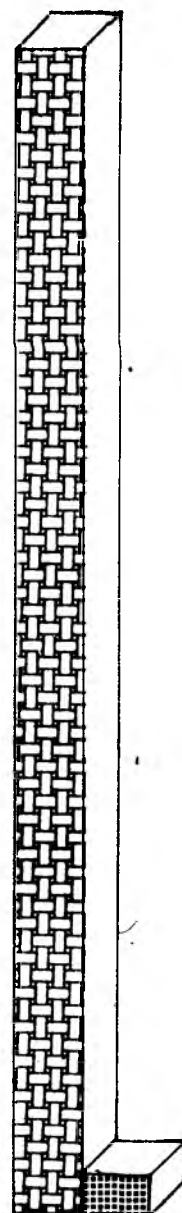
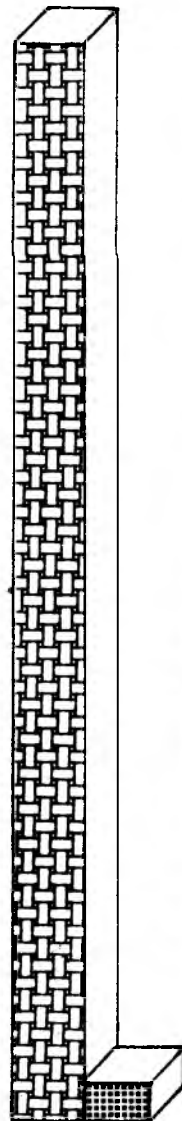
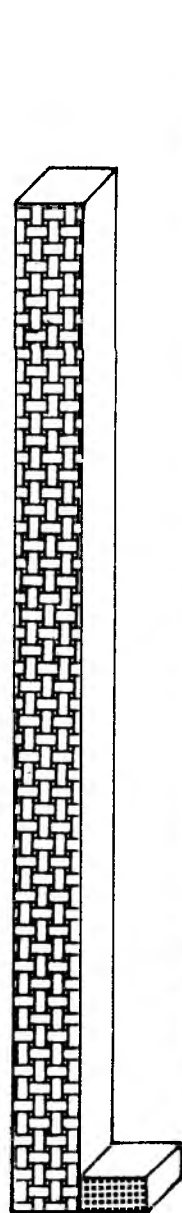
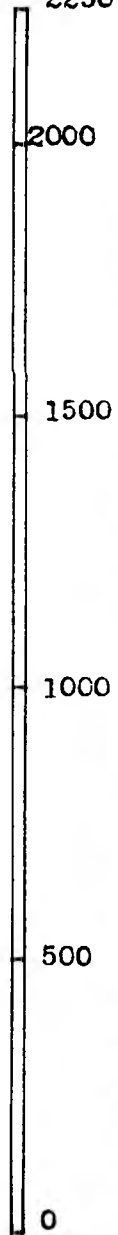
NOTE :- For working out the per capita figures mid financial year population estimates are used.

# TAX COLLECTION CHARGES TO TAX RECEIPTS

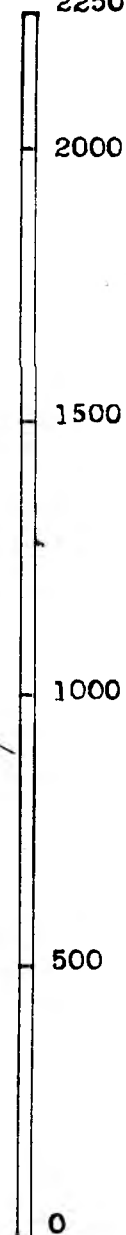
 TAX RECEIPTS

 TAX COLLECTION CHARGES

Rs. In Lakhs  
2250



Rs. In Lakhs  
2250



12. PERCENTAGE OF THE TAX COLLECTION  
CHARGES TO TAX RECEIPTS

The proportion of total tax collection charges to total tax receipts is expected to decrease from 3.5 to 3.3 percent in the budget year when compared to the previous year and the tax receipts are expected to increase by about 8 percent.

The statement below gives the tax collection charges as percentages of tax receipts under different heads.

12. PERCENTAGE OF THE TAX COLLECTION  
CHARGES TO TAX RECEIPTS

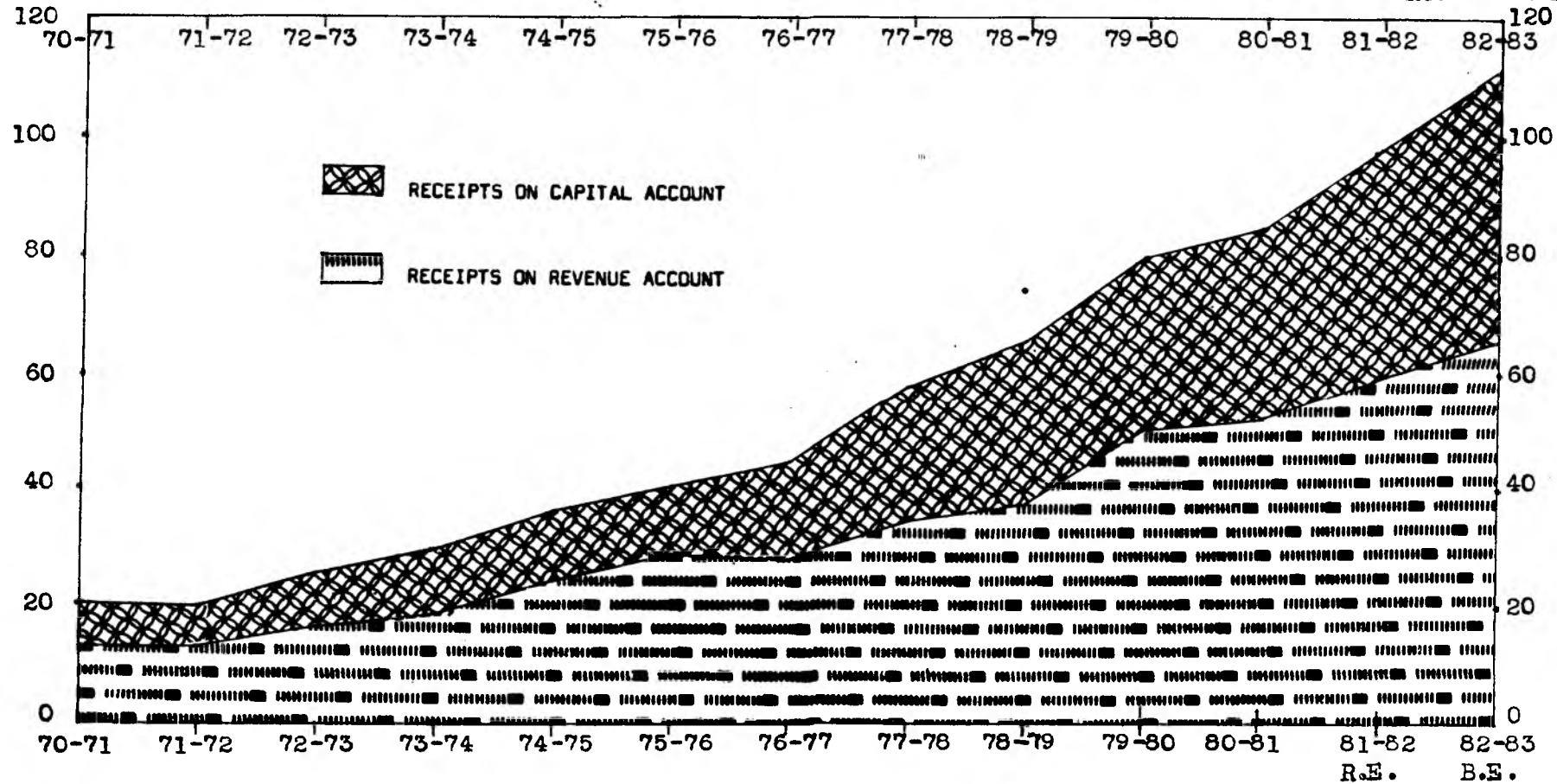
( In Rs. )

Sr. No.	Item	1980-81 Actuals	1981-82 Revised Estimates	1982-83 Budget Estimates
1	2	3	4	5
1.	Land Revenue	108.0	104.8	110.2
2.	Stamps and Registration fees	12.8	13.8	14.0
3.	State Excise duties	6.1	6.9	6.8
4.	Sales Tax	0.9	0.9	0.9
5.	Taxes on vehicles	5.2	5.5	5.7
6.	Other taxes and duties on commodities and services	5.6	5.3	5.2
	Total tax Revenue	3.4	3.5	3.3

# TREND IN RECEIPTS ON REVENUE AND CAPITAL ACCOUNT

Rs. IN CRORES

Rs. IN CRORES



- 21 -

**13. TREND IN RECEIPT**

( Revenue and Capital Accounts )

The table below presents the trends in receipts on both Revenue and Capital Accounts for the period from 1970-71 to 1982-83

During the above period, the total receipts on Revenue and Capital Accounts are expected to rise from Rs. 20.31 crores to Rs. 111.56 crores, showing an increase of about 449 percent. While receipts on Revenue have shown an increase of about 390 percent, receipts on Capital Account show an increase of about 564 percent during the same period. The increase in receipts from tax revenue is about 418 percent whereas the non-tax revenue receipts increase by about 498 percent. Grants-in-aid show an increase of about 303 percent. The corresponding increase in loan from Central Government is about 577 percent.

**13. TREND IN RECEIPT**

( Revenue and Capital Accounts )

( Rs. in crores )

Sr. No.	Item	1976-71	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82 R.	1982-83 B.E
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
I.	Total Receipts on Revenue and Capital Account	20.31 (100.0)	19.73 (97.1)	25.50 (125.6)	29.44 (145.0)	35.24 (173.4)	40.11 (197.5)	44.67 (219.9)	57.72 (284.2)	65.41 (322.1)	80.03 (394.0)	84.76 (417.3)	97.89 (482.0)	111.56 (549.3)
II.	Receipts on Revenue Account	13.38 (100.0)	13.28 (99.3)	16.51 (123.4)	18.40 (137.5)	24.47 (182.9)	28.42 (212.4)	27.99 (209.2)	34.59 (258.5)	37.24 (278.3)	50.28 (375.5)	51.94 (388.2)	59.05 (441.3)	65.55 (490.0)
1.	Tax Revenue	4.13 (100.0)	4.82 (116.7)	5.25 (127.1)	5.08 (137.5)	7.78 (188.4)	9.41 (227.8)	11.00 (268.3)	13.58 (328.8)	13.67 (331.0)	16.45 (398.3)	18.48 (447.5)	19.80 (479.4)	21.38 (517.7)
2.	Non-tax Revenue	3.52 (100.0)	3.58 (101.7)	4.76 (135.2)	6.82 (171.0)	6.57 (186.0)	7.59 (215.0)	8.55 (242.9)	9.83 (279.3)	10.75 (305.4)	16.47 (467.9)	16.86 (479.0)	16.32 (463.6)	21.00 (598.3)
3.	Grants-in-aid from Central Govt.	5.73 (100.0)	4.93 (86.0)	6.50 (113.4)	6.70 (116.9)	10.12 (176.8)	11.42 (199.3)	8.44 (147.3)	11.18 (195.1)	12.52 (223.7)	17.36 (303.0)	16.60 (289.7)	22.93 (400.2)	23.11 (403.3)
III.	Receipts on Capital Accounts	6.93 (100.0)	6.45 (93.1)	8.99 (129.7)	11.04 (159.3)	11.77 (169.8)	11.69 (168.7)	16.68 (240.7)	23.13 (333.8)	28.16 (406.3)	29.75 (429.3)	32.82 (473.0)	38.83 (560.3)	46.01 (663.9)
1.	Loans and advances from Central Govt.	6.68 (100.0)	6.23 (93.3)	8.65 (129.5)	10.74 (160.8)	11.30 (169.2)	11.25 (168.4)	15.56 (232.9)	22.04 (329.9)	27.60 (413.2)	29.05 (434.9)	32.03 (479.5)	38.00 (569.8)	45.22 (670.9)
2.	Loans and advances by Union Territory (recoveries)	0.25 (100.0)	0.22 (88.0)	0.34 (136.0)	0.30 (120.0)	0.47 (188.0)	0.44 (176.0)	1.12 (448.0)	1.09 (436.0)	0.56 (224.0)	0.70 (280.0)	0.79 (316.0)	0.77 (308.0)	0.79 (316.0)

NOTE :- Figures in brackets represent index with 1970-71 as base.

13. TREND IN RECEIPT

( Revenue and Capital Accounts )

The table below presents the trends in receipts on both Revenue and Capital Accounts for the period from 1970-71 to 1982-83

During the above period, the total receipts on Revenue and Capital Accounts are expected to rise from Rs. 20.31 crores to Rs. 111.56 crores, showing an increase of about 449 percent. While receipts on Revenue have shown an increase of about 390 percent, receipts on Capital Account show an increase of about 564 percent during the same period. The increase in receipts from tax revenue is about 418 percent whereas the non-tax revenue receipts increase by about 498 percent. Grants-in-aid show an increase of about 303 percent. The corresponding increase in loan from Central Government is about 577 percent.

13. TREND IN RECEIPT

( Revenue and Capital Accounts )

( Rs. in crores )

Sr. No.	Item	1970-71	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82 R.	1982-83 B.E.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
I.	Total Receipts on Revenue and Capital Account	20.31 (100.0)	19.73 (97.1)	25.50 (125.6)	29.44 (145.0)	35.24 (173.4)	40.11 (197.5)	44.67 (219.9)	57.72 (284.2)	55.41 (322.1)	50.03 (344.0)	54.76 (417.3)	97.89 (482.0)	111.56 (549.3)
II.	Receipts on Revenue Account	13.38 (100.0)	13.28 (99.3)	16.51 (123.4)	18.40 (137.5)	24.47 (182.9)	28.42 (212.4)	27.99 (209.2)	34.59 (258.5)	37.24 (278.3)	50.20 (375.8)	51.94 (388.2)	59.05 (441.3)	65.55 (490.0)
1.	Tax Revenue	4.13 (100.0)	4.82 (116.7)	5.25 (127.1)	5.68 (137.5)	7.78 (188.4)	9.41 (227.8)	11.00 (268.3)	13.58 (328.8)	13.67 (331.0)	16.45 (398.3)	18.40 (447.5)	19.80 (479.4)	21.38 (517.7)
2.	Non-tax Revenue	3.52 (100.0)	3.58 (101.7)	4.76 (135.2)	6.82 (171.0)	6.57 (186.6)	7.59 (215.6)	8.55 (242.9)	9.83 (279.3)	10.75 (305.4)	16.47 (467.9)	16.86 (479.0)	16.32 (463.6)	21.00 (598.3)
3.	Grants-in-aid from Central Govt.	5.73 (100.0)	4.93 (86.0)	6.50 (113.4)	5.70 (116.9)	10.12 (176.0)	11.42 (199.3)	8.44 (147.3)	11.18 (195.1)	12.32 (223.7)	17.36 (303.0)	16.60 (289.7)	22.93 (400.2)	23.11 (403.3)
III.	Receipts on Capital Accounts	6.93 (100.0)	6.45 (93.1)	8.59 (129.7)	11.04 (159.3)	11.77 (169.8)	11.69 (168.7)	16.68 (240.7)	23.13 (333.8)	28.16 (406.3)	29.75 (429.3)	32.82 (473.6)	38.83 (560.3)	46.01 (663.9)
1.	Loans and advances from Central Govt.	6.68 (100.0)	6.23 (93.3)	8.65 (129.5)	10.74 (160.8)	11.30 (169.2)	11.25 (168.4)	15.56 (232.9)	22.04 (329.9)	27.60 (413.2)	29.05 (434.9)	32.03 (479.5)	38.00 (569.8)	45.22 (670.9)
2.	Loans and advances by Union Territory (recoveries)	0.25 (100.0)	0.22 (88.0)	0.34 (136.0)	0.30 (120.0)	0.47 (188.0)	0.44 (176.0)	1.12 (448.0)	1.09 (436.0)	0.56 (224.0)	0.70 (280.0)	0.79 (316.0)	0.77 (308.0)	0.79 (316.0)

NOTE :- Figures in brackets represent index with 1970-71 as base.

14. FIVE YEAR PLAN 1980-85 OF GOA,  
DAMAN AND DIU

The outlay earmarked for the Five Year Plan 1980-85 for this Territory is of the order of Rs. 192 crore. Of this Rs. 65.00 crore (about 34 percent), Rs. 58.50 crore (about 31 percent), Rs. 27.90 crore (about 15 percent) and Rs. 26.85 crore (about 14 percent) will be spent on Social and Community Services, Water and Power Development, Transport and Communication and Agriculture and Allied Services respectively.

As against the Plan outlay of Rs. 34.50 crore earmarked for the Annual Plan 1981-82, a total amount of Rs. 37.28 crore is anticipated to be spent at the end of March 1981. of the total expenditure Rs. 13.43 crore (36%), Rs. 10.06 crore (27%) and Rs. 6.45 crore (17%) were respectively spent on Social and Community Services,

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14. FIVE YEAR PLAN 1980-85 OF  
GOA DAMAN AND DIU

(Rs. in lakhs)

Sr. No.	Head of Development	Outlay (1980-85)	Annual Plan 1981-82		Outlay 1982-83
			Outlay	Expenditure*	
1	2	3	4	5	6
I	Agriculture and Allied Services	2685.00 (14.0)	460.00 (13.3)	497.10 (13.3)	538.00 (12.2)
II	Cooperation	450.00 (2.3)	70.00 (2.0)	66.50 (1.8)	124.00 (2.8)
III	Water and Power Development	5850.00 (30.5)	1006.00 (27.2)	1006.00 (27.0)	1409.00 (31.9)
IV	Industry and Minerals	850.00 (4.4)	150.00 (4.3)	148.00 (4.0)	160.00 (3.6)
V	Transport and Communication	2790.00 (14.5)	521.00 (15.1)	645.15 (17.2)	628.00 (14.2)
VI	Social and Community Services	6500.00 (33.9)	1223.00 (35.5)	1343.49 (36.0)	1533.00 (34.8)
VII	Economic Services	65.00 (0.3)	18.00 (0.5)	16.44 (0.4)	16.00 (0.4)
VIII	General Services	10.00 (0.1)	2.00 (0.1)	5.32 (0.2)	4.00 (0.1)
	Grand Total	19200.00 (100.0)	3450.00 (100.0)	3728.00 (100.0)	4412.00 (100.0)

\* Anticipated expenditure.

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