



**GOVERNMENT OF GOA**

# **BUDGET IN BRIEF**

## **2011-2012**



**DIRECTORATE OF PLANNING, STATISTICS AND EVALUATION**

**PANAJI, GOA**

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

This brochure seek to present the salient features of the Budget of the State Government for 2011-12 and facilitates comparison of key parameters with those of the earlier two years by means of Statements and Graphs.

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

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

**Anand Sherkhane**  
Director

Panaji,  
December, 2012

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

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

- i) Consolidated Fund of the State.
- ii) Contingency Fund of the State.
- iii) Public Account of the State.

Consolidated Fund: In Part I (Consolidated Fund), the scope of which has been defined in Article 266(1) of the Constitution, there are three main divisions, namely

- (1) Revenue
- (2) Capital and
- (3) Debt (comprising Public Debt, Loans and Advances and Interstate settlement).

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

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

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

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

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

1.05 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 can not be credited to the Consolidated Fund are credited to this Account. For payment out of the Public Account, no demand is required to be presented to the legislature. In the matter of transactions in respect of first two divisions, Government acts as the Banker. The first two divisions comprise receipts and payments other than those falling under debt heads pertaining to Part-I in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid together with repayments of the former and recoveries of the latter. Unfunded debt of State Provident Fund comes under the first division.

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

1.07 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 2011-12, envisages total receipts at Rs. 19470.57 crore both on revenue and capital account as against the total expenditure estimated at Rs.20439.61 crore, showing overall deficit of Rs. 969.04 crore. On the revenue account, the receipts are estimated at Rs. 5869.16 crore and expenditure at Rs.6041.19 crore, shows a deficit of Rs.172.03 crore. On capital account, the receipts are estimated at Rs.13601.41 crore and expenditure at Rs.14398.42 crore, thereby showing a deficit of Rs.797.01 crore.

1.2 When compared with the revised estimate for 2010-11, the budget estimate of total receipts and expenditure on revenue and capital account for 2011-12, show an increase of 10.25 and 13.12 percent respectively. Grants-in-aid and contributions from the Central Government has decreased by 21.46 percent i.e. from Rs.572.86 crore in the revised estimate in 2010-11 to Rs.449.91 crore in the budget estimate 2011-12.

1.3 The overall budgetary position under revenue and capital account for the years 2009-10 to 2011-12 is depicted in Chart – I & II.

**Table – 1**  
**OVERALL BUDGETARY POSITION**

(Rs. in lakhs)

Sl.No.	Major Head	2009-10 Actual	2010-11 Revised Estimates	2011-12 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)	392095.89 (95.63)	479741.47 (89.33)	541925.24 (92.33)	112.96
2	Grants-in-Aid and Contributions	17931.30 (4.37)	57285.98 (10.67)	44990.87 (7.67)	78.54
3	Total Revenue Receipts	410027.19 (100.00)	537027.45 (100.00)	586916.11 (100.00)	109.29
4	Expenditure on Revenue Account	422747.39	504477.55	604119.20	119.75
5	Surplus(+) or Deficit(-)	(-)12720.20	32549.90	(-)17203.09	
<b>II CAPITAL ACCOUNT</b>					
1	Loans and Advances	1268.49 (0.11)	1433.86 (0.12)	1599.95 (0.12)	111.58
2	Internal Debt of the State Government	71917.45 (6.05)	36415.36 (2.96)	46490.00 (3.42)	127.67
3	Loans and Advances from Central Government	(-)8718.32 (-0.73)	30120.00 (2.45)	34825.00 (2.56)	115.62
4	Public Account Receipts	1123560.12 (94.57)	1161114.50 (94.47)	1277226.07 (93.90)	110.00
5	Total Capital Receipts (Capital Account + Public Account)	1188027.74 (100.00)	1229083.72 (100.00)	1360141.02 (100.00)	110.66
6	Expenditure on Capital Account**	1174779.19	1302437.09	1439842.23	110.55
7	Surplus (+) or Deficit (-)	13248.55	(-)73353.37	(-)79701.21	

(Table 1 – Cont...)

Sl.No.	Item	2009-10 Actual	2010-11 Revised Estimates	2011-12 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
<b>III</b>	<b>OVERALL BUDGETARY POSITION</b>				
1	Total Receipts on Revenue and Capital Account	1598054.93	1766111.17	1947057.13	110.25
2	Total Expenditure on Revenue and Capital Account	1597526.58	1806914.64	2043961.43	113.12
<b>3</b>	<b>Surplus (+) or Deficit (-)</b>	<b>528.35</b>	<b>(-)40803.47</b>	<b>(-)96904.30</b>	

\*\* Includes Public Account Disbursements.

**CHART - I, OVERALL BUDGETARY POSITION (Revenue)**

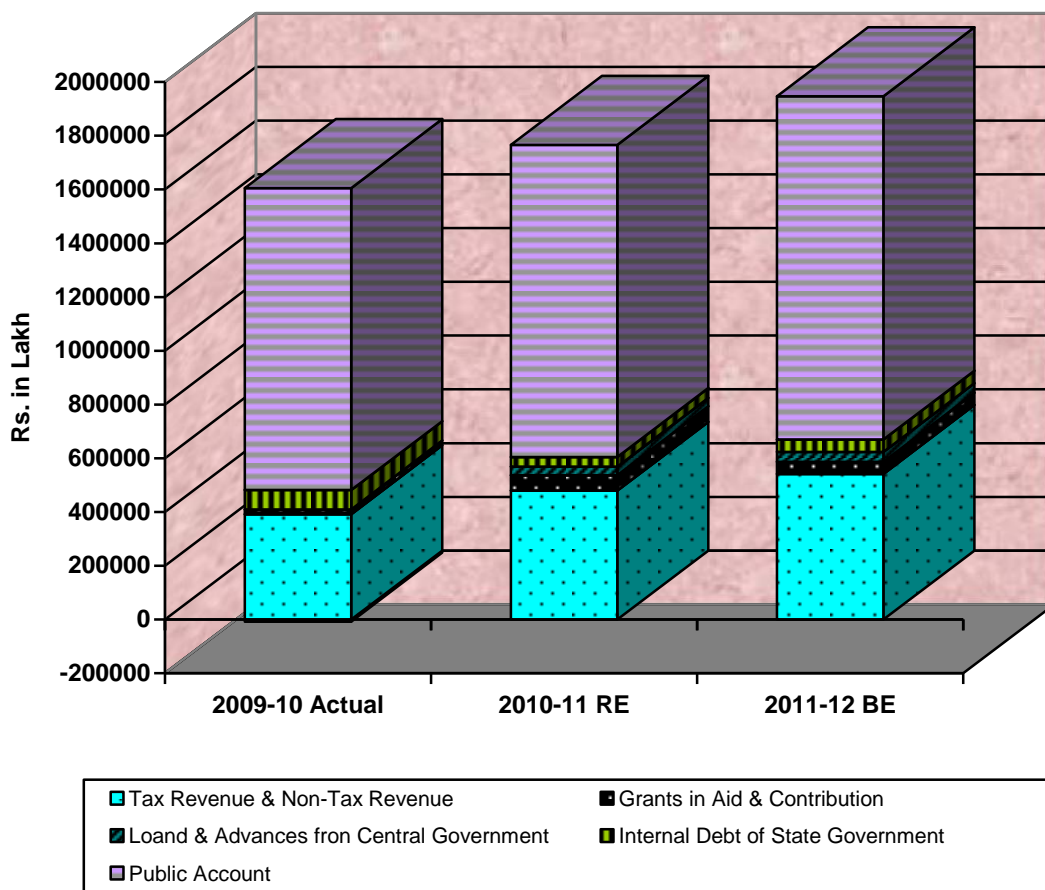
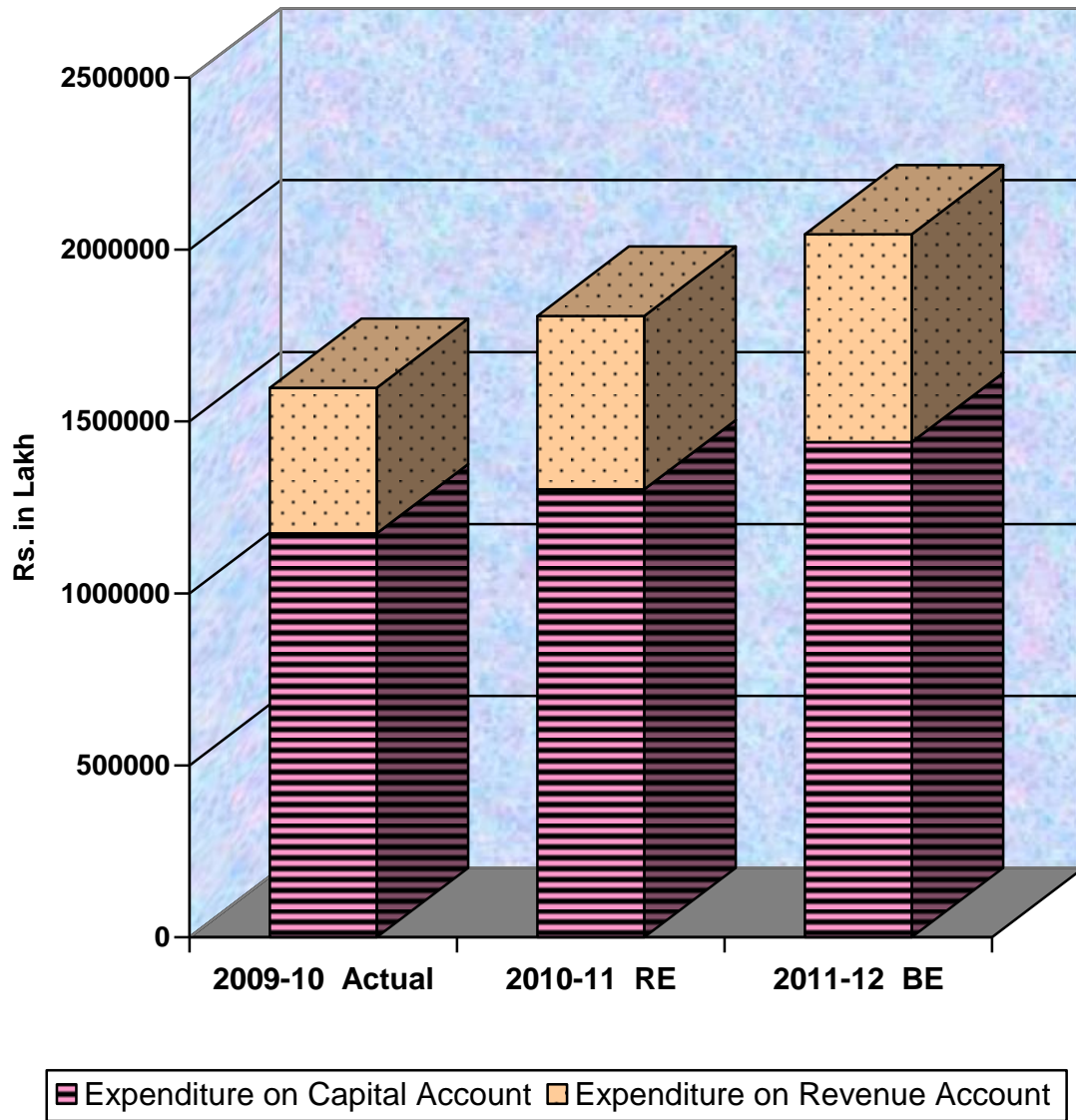


CHART -II, OVERALL BUDGETARY POSITION (Expenditure)





## 2 – REVENUE ACCOUNT

2.73 Of the total estimated revenue receipts during the year 2011-12 i.e. Rs. 5869.16 crore, the tax revenue is estimated to contribute Rs. 3156.51 crore (53.78 per cent) and the non-tax revenue Rs.2262.74 crore (38.55 per cent). The grants-in-aid and contribution is placed at Rs. 449.91 crore (7.67 per cent). Economic Services emerges as the largest source of Non- Tax Revenue to the Government, its contribution being Rs. 2037.37 crore. Under the head “Tax-Revenue”, the Sales Tax account for 30.33 per cent of the total Revenue Receipts.

2.2 On the expenditure side, Social Services account for Rs. 2299.10 crore i.e. 38.05 per cent of the estimated total expenditure, followed by Economic Services at Rs. 1971.06 crore or 32.63 per cent and General Services at Rs. 1771.04 crore or 29.32 percent.

2.73 Table-2 presents details of the principal sources of revenue and the proposed heads of expenditure during 2011-12. The Chart-III & IV depicts the receipts and expenditure under revenue account.

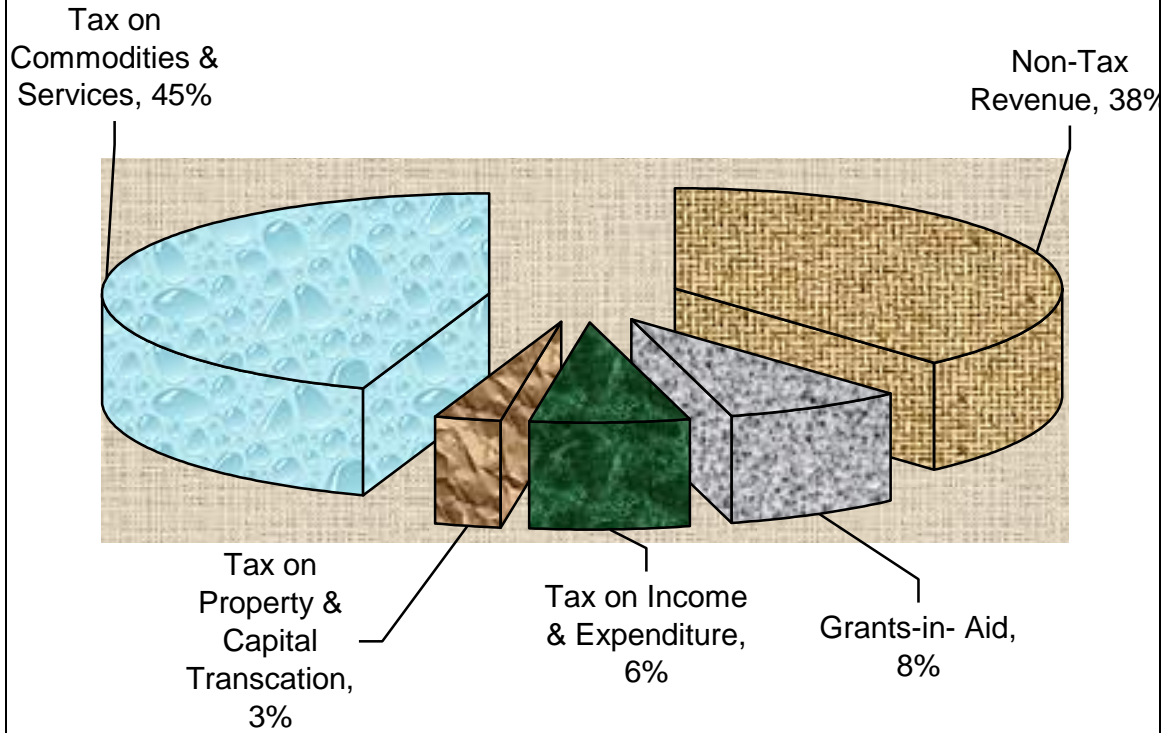
**TABLE – 2**  
**REVENUE ACCOUNT**

(Rs. In lakh)

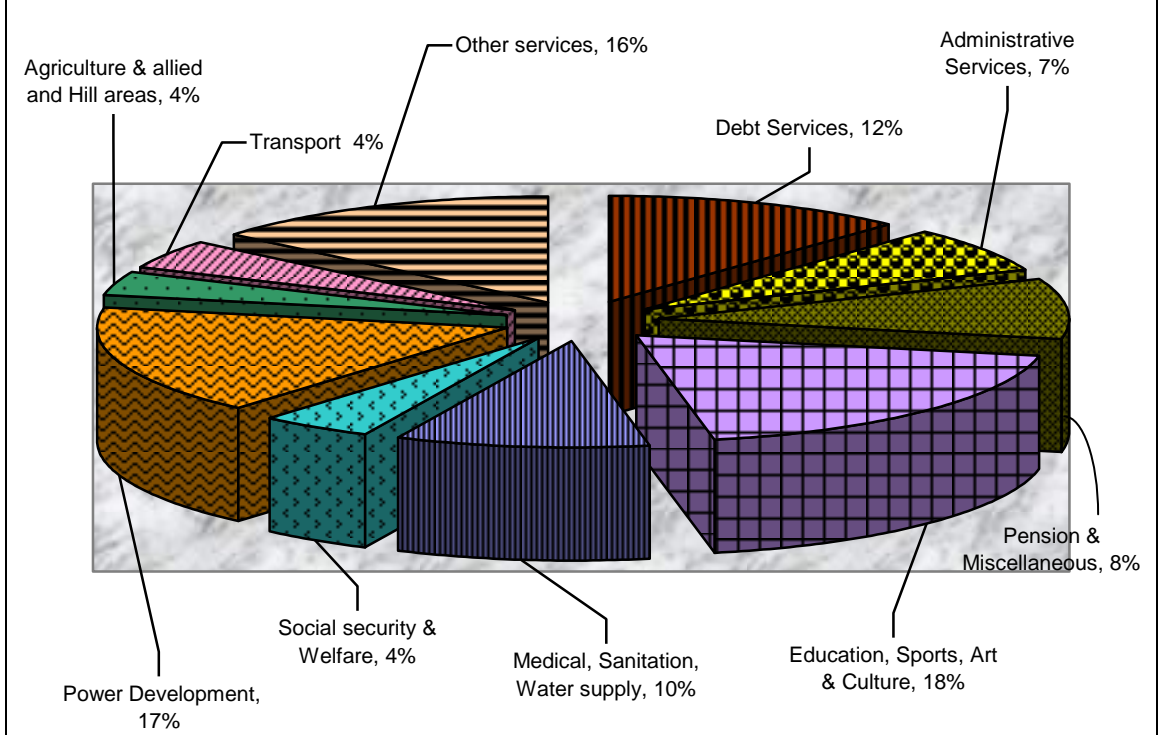
Sl.No	Sources of Receipts	Budget Estimates 2011-12	Sl.No.	Heads of Expenditure	Budget Estimates 2011-12
1	2	3	4	5	6
<b>I</b>	<b>TAX REVENUE</b>	<b>315651.14</b>	<b>I</b>	<b>GENERAL SERVICES</b>	<b>177103.94</b>
		<b>(53.78)</b>			<b>(29.32)</b>
A	Tax on Income and Expenditure	38114.00	1	Organs of State	6558.30
		(6.49)			(1.09)
1	Corporation Tax	24813.00			
		(4.23)			
2	Taxes on Income other than Corporation Tax	13301.00	2	Fiscal Services	4675.49
		(2.26)			(0.77)
3	Other Taxes on Income & Expenditure	(0.00)	3	Debt Services	71629.06
		(0.00)			(11.86)
B	Taxes on Property and Capital Transactions	16042.24	4	Administrative Service	43070.74
		(2.73)			(7.13)
1	Land Revenue	1214.90	5	Pension and Miscellaneous Services	51170.35
		(0.21)			(8.47)
2	Stamps and Registration	14810.34			
		(2.52)			

Sl.No	Sources of Receipts	Budget Estimates 2011-12	Sl.No	Heads of Expenditure	Budget Estimates 2011-12
1	2	3	4	5	6
3	Estate Duty	0.00 (0.00)	II	<b>SOCIAL SERVICES</b>	<b>229909.55</b> <b>(38.05)</b>
4	Taxes on Wealth	17.00 (0.00)			
C	Taxes on Commodities and Services	261494.90 (44.56)	1	General, Technical Education, Sports and Youth Services Art and Culture	111645.66 (18.48)
1	Customs	10298.00 (1.75)	2	Medical, Family Welfare, Public Health, Sanitation and Water Supply	60259.18 (9.97)
2	Union Excise Duties	6512.00 (1.11)	3	Housing and Urban Development	15256.00 (2.53)
3	State Excise	14699.90 (2.51)	4	Labour Employment	10094.50 (1.67)
4	Sales Tax	178000.00 (30.33)	5	Social Security and Welfare	26171.21 (4.33)
5	Taxes on Vehicles	11500.00 (1.96)	6	Other Social Services	4898.00 (0.81)
6	Taxes on Goods and Passengers	16201.00 (2.76)	7	Information and Publicity	1585.00 (0.26)
7	Taxes and Duties on Electricity	0.00 (0.00)			
8	Service Tax	6284.00 (1.07)			
9	Other Taxes and Duties on Commodities and Services	18000.00 (3.07)			
II	<b>NON-TAX REVENUE</b>	<b>226274.10</b> <b>(38.55)</b>	III	<b>Economic Services</b>	<b>197105.71</b> <b>(32.63)</b>
1	Interest Receipts, Dividend and Profit	265.87 (0.05)	1	Rural Development General Economic Services	18917.93 (3.13)
2	General Services	7334.65 (1.25)	2	Agriculture and Allied Services and Hill Areas	22385.55 (3.71)
3	Social Services	14936.62 (2.54)	3	Major, Medium and Minor Irrigation, Command & Flood Control	8038.00 (1.33)
4	Economic Services	203736.96 (34.71)	4	Industries and Minerals	20293.75 (3.36)
III	<b>GRAN-IN-AID AND CONTRIBUTIONS</b>	<b>44990.87</b> <b>(7.67)</b>	5	Power Development	100494.60 (16.63)
			6	Transport	26453.48 (4.38)
			7	Science, Technology, Environment	522.40 (0.09)
	<b>Total (I+II+III)</b>	<b>586916.11</b> <b>(100.00)</b>		<b>Total (I+II+III)</b>	<b>604119.20</b> <b>(100.00)</b>

**CHART - III, HOW A RUPEE COMES**



**CHART - IV, HOW A RUPEE GOES**



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

3.1 The total tax receipts are estimated to increase to Rs. 3156.51 crore in 2011-12 from Rs. 2737.68 crore in the year 2010-11 or by 15.30 per cent as compared to previous year. Sales Tax, which is the major source of tax revenue with Rs. 1780.00 crore, records 19.06 per cent rise over previous year. Corporation tax with Rs. 248.13 crore and Taxes on Goods and Passengers with Rs. 162.01 crore are the other major contributors while accounting for 7.86 percent and 5.14 percent respectively of the total tax receipts.

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

**TABLE – 3**

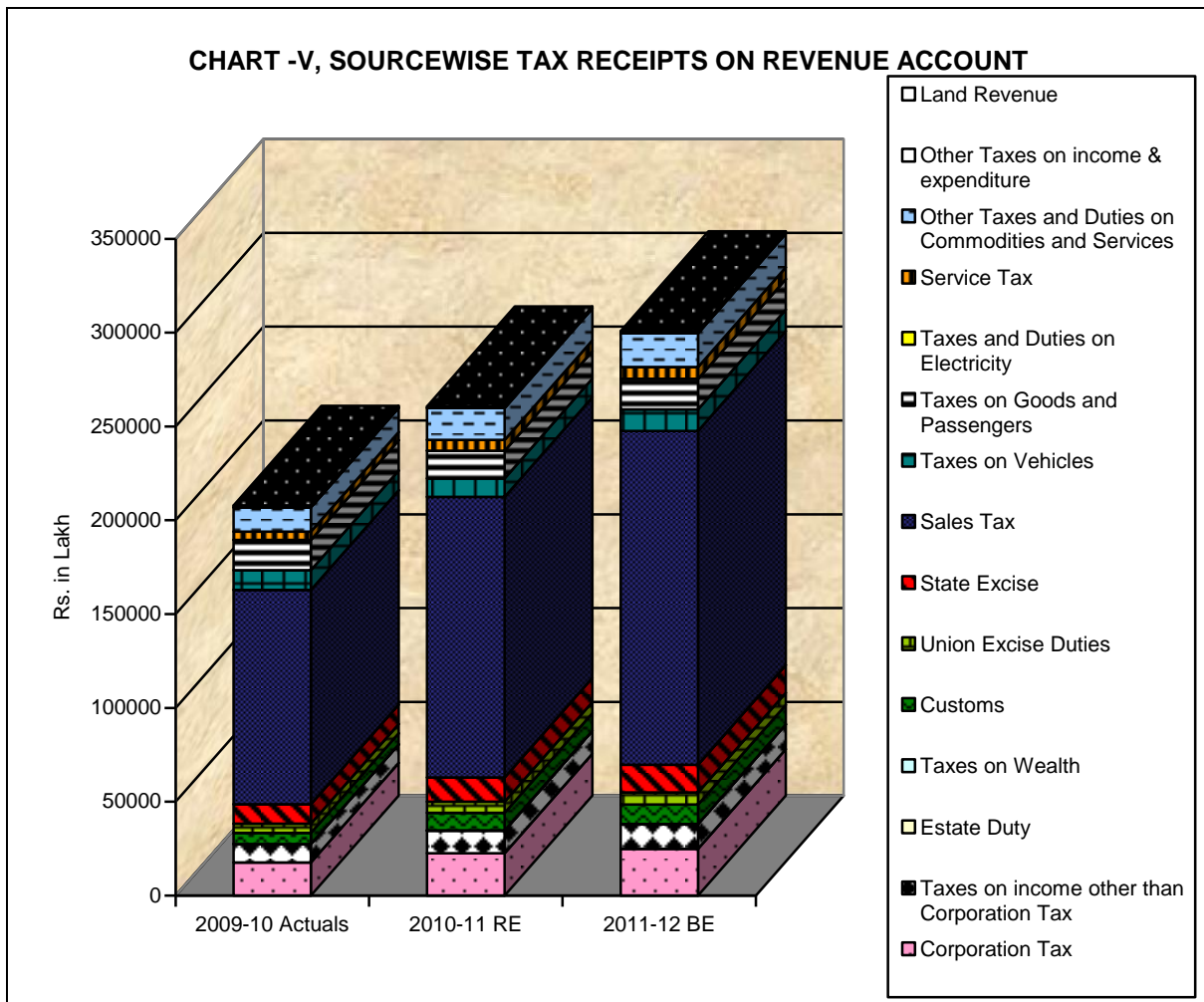
#### SOURCEWISE TAX RECEIPTS ON REVENUE ACCOUNT

(Rs. in lakh)

Sl.No.	Sources of Tax Revenue	2009-10 Actual	2010-11 Revised Estimates	2011-12 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
<b>I</b>	<b>TAX REVENUE</b>	<b>218975.98</b>	<b>273768.29</b>	<b>315651.14</b>	<b>115.30</b>
		<b>(100.00)</b>	<b>(100.00)</b>	<b>(100.00)</b>	
<b>I</b>	<b>TAXES ON INCOME</b>	<b>27393.00</b>	<b>34649.00</b>	<b>38114.00</b>	<b>110.00</b>
		<b>(12.51)</b>	<b>(12.66)</b>	<b>(12.08)</b>	
1	Corporation Tax	17593.00	22557.00	24813.00	110.00
		(8.03)	(8.23)	(7.86)	
2	Taxes on income other than Corporation Tax	9800.00	12092.00	13301.00	110.00
		(4.48)	(4.43)	(4.21)	
3	Other Taxes on income & expenditure	0.00	0.00	0.00	0.00
		(0.00)	(0.00)	(0.00)	
<b>II</b>	<b>TAXES ON PROPERTY AND CAPITAL TRANSACTIONS</b>	<b>12226.59</b>	<b>14025.35</b>	<b>16042.24</b>	<b>114.38</b>
		<b>(5.58)</b>	<b>(5.12)</b>	<b>(5.08)</b>	
1	Land Revenue	1061.43	971.78	1214.90	125.02
		(0.48)	(0.35)	(0.38)	
2	Stamps and Registration	11125.16	13038.57	14810.34	113.59
		(5.08)	(4.76)	(4.69)	
3	Estate Duty	0.00	0.00	0.00	0.00
		(00.00)	(0.00)	(0.00)	
4	Taxes on Wealth	40.00	15.00	17.00	113.33
		(0.02)	(0.01)	(0.01)	
<b>III</b>	<b>TAXES ON COMMODITIES AND SERVICES</b>	<b>179356.39</b>	<b>225093.94</b>	<b>261494.90</b>	<b>116.17</b>
		<b>(81.91)</b>	<b>(82.22)</b>	<b>(82.84)</b>	
1	Customs	5983.00	9362.00	10298.00	110.00
		(2.73)	(3.41)	(3.26)	

Sl.No.	Sources of Tax Revenue	2009-10 Actual	2010-11 Revised Estimates	2011-12 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
2	Union Excise Duties	4819.00	5920.00	6512.00	110.00
		(2.20)	(2.16)	(2.06)	
3	State Excise	10446.16	12999.94	14699.90	113.08
		(4.77)	(4.75)	(4.66)	
4	Sales Tax	114212.66	149500.00	178000.00	119.06
		(52.16)	(54.61)	(56.39)	
5	Taxes on Vehicles	10511.99	9900.00	11500.00	116.16
		(4.80)	(3.62)	(3.64)	
6	Taxes on Goods and Passengers	16072.83	14701.00	16201.00	110.20
		(7.34)	(5.37)	(5.14)	
7	Taxes and Duties on Electricity	00.00	0.00	0.00	0.00
		(0.00)	(0.00)	(0.00)	
8	Service Tax	4507.00	5713.00	6284.00	110.00
		(2.06)	(2.08)	(1.99)	
9	Other Taxes and Duties on Commodities and Services	12803.75	16998.00	18000.00	105.89
		(5.85)	(6.21)	(5.70)	

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



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

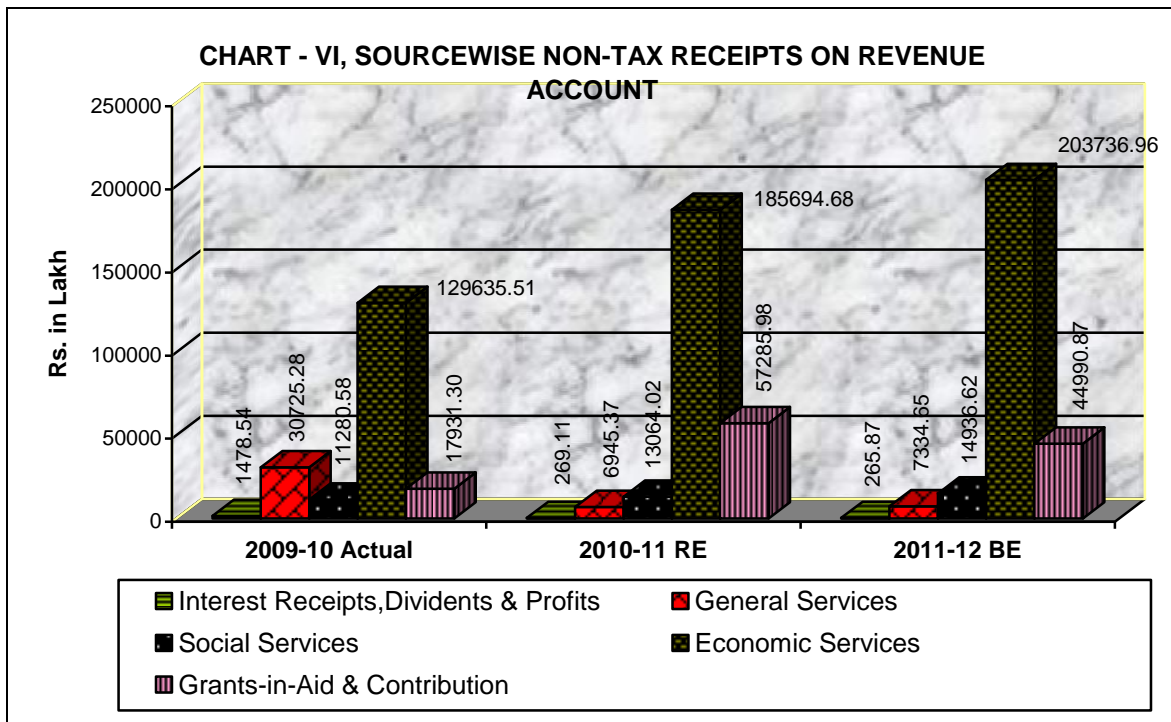
4.1 Non-tax receipts are estimated at Rs. 2712.65 crore for the year 2011-12, registering an increase of 3.04 per cent as compared to the revised estimate for 2010-11. Economic Services contribute 75.11 percent of the total with Rs. 2037.37 crore shows increase of 9.72% over the previous years. Grants-in-aid and contribution which accounts for Rs. 449.91 crore or 16.58 per cent in the budget, records a decrease of 21.46 per cent over the revised estimate. Other receipts are Social and General services and interest Dividends and profits in Non- Tax Receipt.

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

**TABLE-4**  
**SOURCEWISE NON-TAX RECEIPTS ON REVENUE ACCOUNT**

(Rs.in lakh)					
Sl. No.	Sources of Non-Tax Revenue	2009 - 10 Actual	2010-11 Revised Estimates	2011-12 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	<b>NON-TAX RECEIPTS (including grant-in-aid and contribution)</b>	<b>191051.21 (100.00)</b>	<b>263259.16 (100.00)</b>	<b>271264.97 (100.00)</b>	<b>103.04</b>
1	Interest Receipts, Dividends and Profit	1478.54 (0.77)	269.11 (0.10)	265.87 (0.10)	98.80
2	General Services	30725.28 (16.08)	6945.37 (2.64)	7334.65 (2.70)	105.60
2.1	Police	142.80 (0.07)	143.76 (0.05)	143.60 (0.05)	99.89
2.2	Public Works	189.11 (0.10)	204.87 (0.08)	210.52 (0.08)	102.76
2.3	Administrative and Other General Services	30393.37 (15.91)	6596.74 (2.51)	6980.53 (2.57)	105.82
3	Social Services	11280.58 (5.91)	13064.02 (4.96)	14936.62 (5.51)	114.33
3.1	Education, Sports, Art and Culture	1096.26 (0.58)	802.00 (0.30)	1023.60 (0.38)	127.63
3.2	Medical, Family Welfare and Public Health	598.34 (0.31)	732.90 (0.28)	705.45 (0.26)	76.25
3.3	Water Supply and Sanitation	7038.49 (3.68)	7178.76 (2.73)	9846.09 (3.63)	137.16
3.4	Housing & Urban Development	2210.06 (1.16)	4028.10 (1.53)	3029.59 (1.12)	75.21
3.5	Labour and Employment	319.77 (0.17)	299.26 (0.11)	307.39 (0.11)	102.72
3.6	Other Social Services	17.66 (0.01)	23.00 (0.01)	24.50 (0.01)	106.52

Sl.No.	Sources of Non-Tax Revenue	2009-10 Actual	2010-11 Revised Estimates	2011-12 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
4	Economic Services	129635.51 (67.85)	185694.68 (70.54)	203736.96 (75.11)	109.72
4.1	Crop Husbandry, Animal Husbandry, Dairy Development and Fisheries	551.77 (0.29)	614.00 (0.23)	613.35 (0.23)	99.89
4.2	Forestry & Wild Life	273.21 (0.14)	280.00 (0.11)	291.45 (0.11)	104.09
4.3	Non-Ferrous Mining & Metallurgical Industries	29224.69 (15.30)	70191.42 (26.66)	70204.50 (25.88)	100.01
4.4	Co-operation	115.38 (0.06)	54.14 (0.02)	60.15 (0.02)	111.10
4.5	Major, Medium and Minor Irrigation	1725.78 (0.90)	3883.67 (1.48)	2092.89 (0.77)	53.89
4.6	Power	94129.79 (49.27)	107222.68 (40.73)	126406.00 (46.60)	117.89
4.7	Village, Small & Other Industries	612.81 (0.32)	525.22 (0.20)	712.19 (0.26)	135.60
4.8	Other Economic Services	3002.08 (1.57)	2923.55 (1.11)	3356.43 (1.24)	114.81
5	Grants-in-Aid and Contribution	17931.30 (9.39)	57285.98 (21.76)	44990.87 (16.58)	78.54



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

5.1 Out of the estimated total revenue expenditure of Rs. 6041.19 crore during the year 2011-12, developmental expenditure and non-developmental expenditure account for Rs. 4270.15 crore and Rs. 1771.04 crore or 70.68 and 29.32 per cent respectively. As compared to the revised estimate of 2010-11, the developmental expenditure for 2011-12 is expected to increase by 23.64 per cent and non-developmental expenditure is expected to increase by 11.30 per cent respectively.

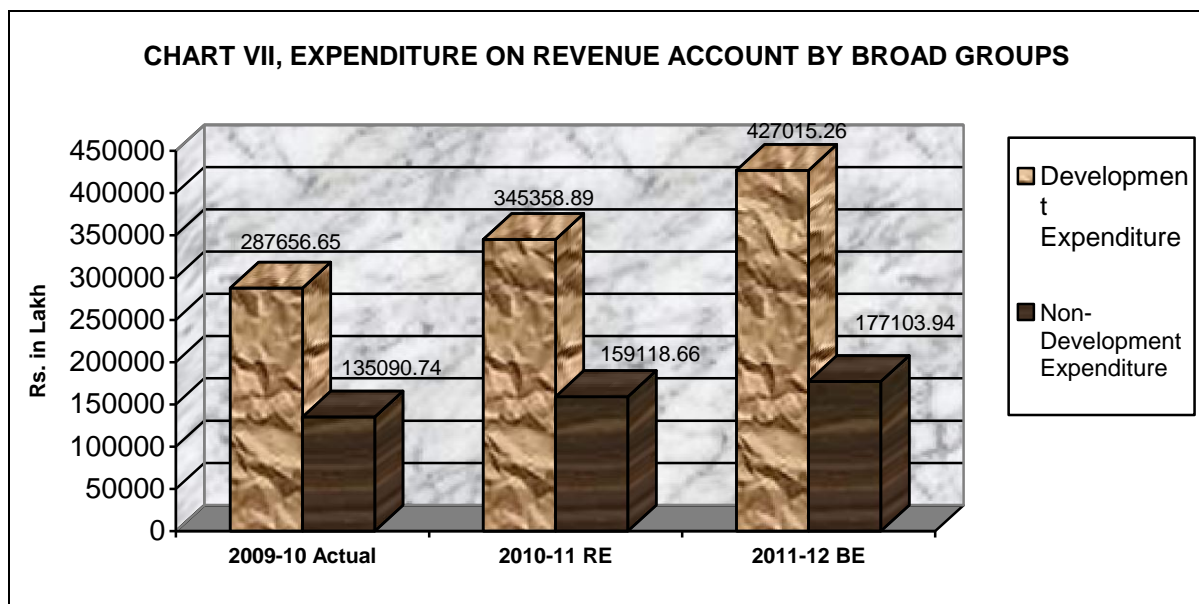
5.2 The expenditure on revenue account by broad groups is given in Table 5. It is also depicted in Chart – VII.

**TABLE -5**

### EXPENDITURE ON REVENUE ACCOUNT BY BROAD GROUPS

(Rs. in lakh)

Sl.No.	Broad Groups of Expenditure	2009-10 Actual	2010-11 Revised Estimates	2011-12 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	<b>EXPENDITURE ON REVENUE ACCOUNT</b>	<b>422747.39</b>	<b>504477.55</b>	<b>604119.20</b>	<b>119.75</b>
		<b>(100.00)</b>	<b>(100.00)</b>	<b>(100.00)</b>	
<b>I</b>	<b>Development Expenditure</b>	<b>287656.65</b>	<b>345358.89</b>	<b>427015.26</b>	<b>123.64</b>
		<b>(68.04)</b>	<b>(68.46)</b>	<b>(70.68)</b>	
	1 Economic Services	138948.35	158194.21	197105.71	124.60
		(32.87)	(31.36)	(32.63)	
	2 Social Services	148708.30	187164.68	229909.55	122.84
		(35.17)	(37.10)	(38.05)	
<b>II</b>	<b>Non-Development Expenditure</b>	<b>135090.74</b>	<b>159118.66</b>	<b>177103.94</b>	<b>111.30</b>
		<b>(31.96)</b>	<b>(31.54)</b>	<b>(29.32)</b>	
	1 General Services	135090.74	159118.66	177103.94	111.30
		(31.96)	(31.54)	(29.32)	





**6. DEVELOPMENT EXPENDITURE**  
**(REVENUE ACCOUNT)**

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

6.2 During the financial year 2011-12, the expenditure on Economic Services and Social Services is estimated at Rs. 1971.06 crore and Rs. 2299.10 crore respectively accounting for 46.16 per cent and 53.84 per cent of the total development expenditure.

6.3 Under Economic Services, the single largest head of expenditure at Rs. 1085.33 crore, accounting for 25.42 per cent of the total development expenditure is for Water and Power Development which is expected to increase by 12.82% over the previous year. Out of the total budgeted Rs. 2299.10 crore under Social Services, an amount of Rs. 1116.46 crore or 26.15 per cent 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 accounts for Rs. 602.59 crore or 14.11 per cent of the total.

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

**TABLE - 6**

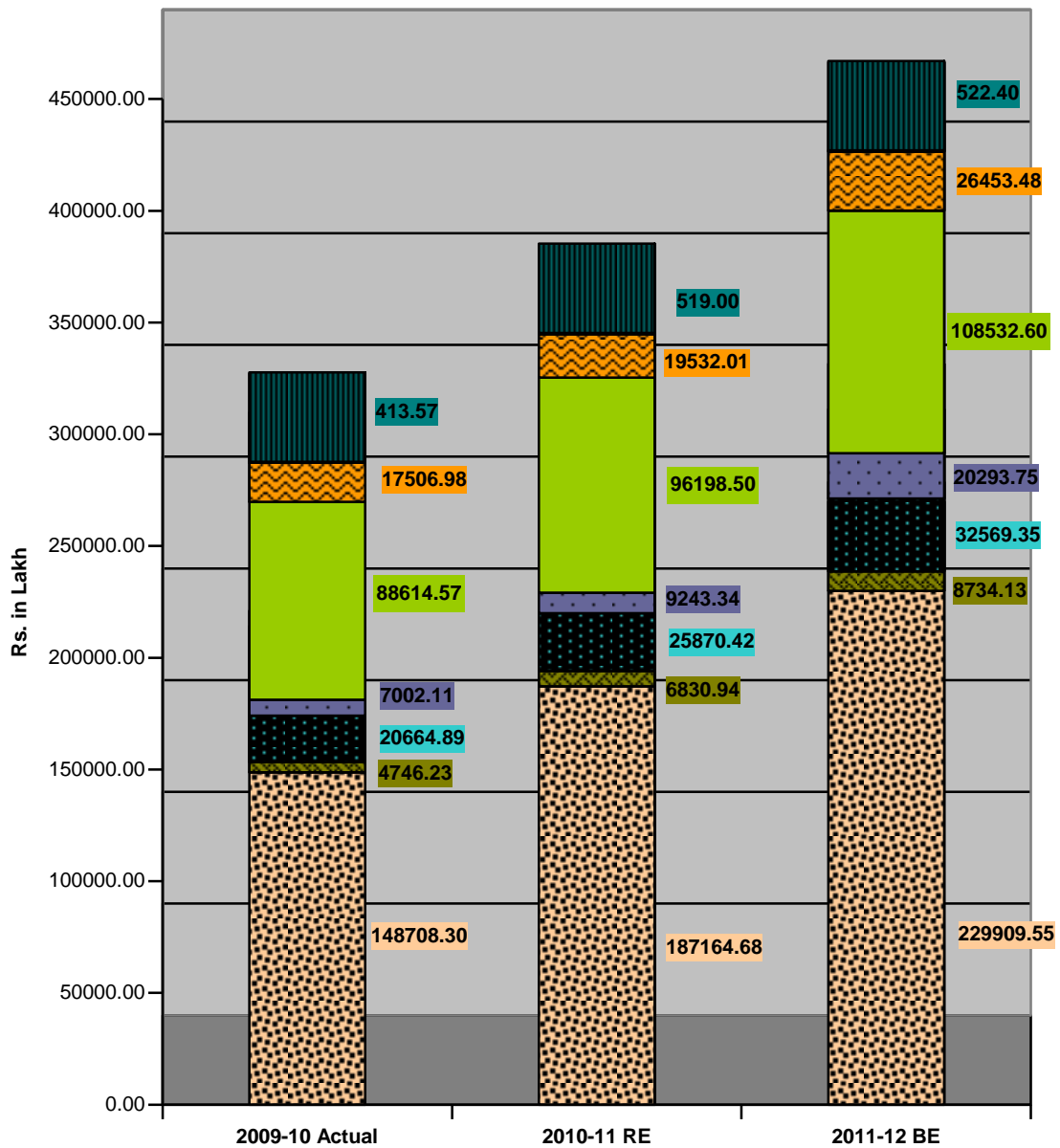
**DEVELOPMENT EXPENDITURE**  
**(REVENUE ACCOUNT)**

(Rs.in lakh)

Sl.No.	Heads of Expenditure	2009-10 Actual	2010-11 Revised Estimates	2011-12 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	<b>DEVELOPMENT EXPENDITURE</b>	<b>287656.65</b>	<b>345358.89</b>	<b>427015.26</b>	<b>123.64</b>
		<b>(100.00)</b>	<b>(100.00)</b>	<b>(100.00)</b>	
I	<b>SOCIAL SERVICES</b>	<b>148708.30</b>	<b>187164.68</b>	<b>229909.55</b>	<b>122.84</b>
		<b>(51.70)</b>	<b>(54.19)</b>	<b>(53.84)</b>	
1	General & Technical Education, Sports & Youth Services, Art & Culture	70849.81 (24.63)	91987.94 (26.64)	111645.66 (26.15)	121.37
2	Medical, Family Welfare, Public Health, Sanitation & Water Supply	46027.65 (16.00)	54250.18 (15.71)	60259.18 (14.11)	111.07
3	Housing & Urban Development	7762.15 (2.70)	9605.50 (2.78)	15256.00 (3.57)	158.83
4	Labour & Employment	2698.59 (0.94)	4564.22 (1.32)	10094.50 (2.36)	221.17
5	Social Security & Welfare	16763.07 (5.83)	20076.61 (5.81)	26171.21 (6.13)	130.36
6	Other Social Services	4607.03 (1.60)	6680.23 (1.93)	6483.00 (1.52)	97.05

Sl.No.	Heads of Expenditure	2009-10 Actual	2010-11 Revised Estimates	2011-12 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
II	<b>ECONOMIC SERVICES</b>	<b>138948.35</b>	<b>158194.21</b>	<b>197105.71</b>	<b>124.60</b>
		<b>(48.30)</b>	<b>(45.81)</b>	<b>(46.16)</b>	
1	General Economic Services	4746.23	6830.94	8734.13	127.86
		(1.65)	(1.98)	(2.05)	
2	Agriculture & Allied Services including Rural Development & Hill areas	20664.89	25870.42	32569.35	125.89
		(7.18)	(7.49)	(7.63)	
2.1	Fisheries, Animal Husbandry & Dairy Development	8015.58	10469.34	15734.25	150.29
		(2.79)	(3.03)	(3.69)	
2.2	Forestry & Wild Life	2864.36	2988.31	3001.25	100.43
		(0.99)	(0.87)	(0.70)	
2.3	Rural Development	7486.68	8643.52	10183.80	117.82
		(2.60)	(2.50)	(2.39)	
2.4	Others	2298.27	3769.25	3650.05	96.84
		(0.80)	(1.09)	(0.85)	
3	Industries & Minerals	7002.11	9243.34	20293.75	219.55
		(2.43)	(2.68)	(4.75)	
3.1	Industries	4194.47	5088.73	5771.26	113.41
		(1.46)	(1.48)	(1.35)	
3.2	Village & Small Industries	2579.63	3904.61	3847.49	98.54
		(0.89)	(1.13)	(0.90)	
3.3	Non-Ferrous Mining & Metall- urgical Industries	228.01	250.00	10675.00	4270.00
		(0.08)	(0.07)	(2.50)	
4	Water and Power Development	88614.57	96198.50	108532.60	112.82
		(30.81)	(27.85)	(25.42)	
4.1	Power	81834.29	88235.00	100345.00	113.72
		(28.45)	(25.55)	(23.50)	
4.2	Non-Conventional Sources of Energy	31.62	37.50	149.60	398.93
		(0.01)	(0.01)	(0.04)	
4.3	Irrigation and Flood Control	6748.66	7926.00	8038.00	101.41
		(2.35)	(2.29)	(1.88)	
5	Transport and Communication	17506.98	19532.01	26453.48	135.44
		(6.09)	(5.66)	(6.19)	
5.1	Roads and Bridges	11723.98	12466.83	14981.28	120.17
		(4.08)	(3.61)	(3.51)	
5.2	Others	5783.00	7065.18	11472.20	162.38
		(2.01)	(2.05)	(2.68)	
6	Science, Technology and Environment	413.57	519.00	522.40	100.66
		(0.14)	(0.15)	(0.12)	
6.1	Other Scientific Research	173.31	219.00	223.40	102.01
		(0.06)	(0.06)	(0.05)	
6.2	Ecology and Environment	240.26	300.00	299.00	99.67
		(0.08)	(0.09)	(0.07)	

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



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

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

7.1 Non-Development Expenditure under General Services during 2011-12 is estimated at Rs.1771.04 crore as against the revised estimate of Rs. 1591.19 crore for 2010-11, thereby showing an increase of 11.30 per cent. The expenditure towards Organs of the State has increased to Rs.65.58 crore in 2011-12 from Rs. 58.07 crore or by 12.94 per cent during 2011-12. The expenditure under Fiscal Services has increased from Rs. 39.76 crore in 2010-11 to Rs.46.75 crore in 2011-12 i.e. by 17.60 per cent. The expenditure in respect of Debt Services and Administrative Services recorded increase of 5.70 and 18.97 percent respectively as compared to the previous year revised estimates. The pension and miscellaneous General Service Expenditures has also gone up by 12.79% during 2011-12.

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

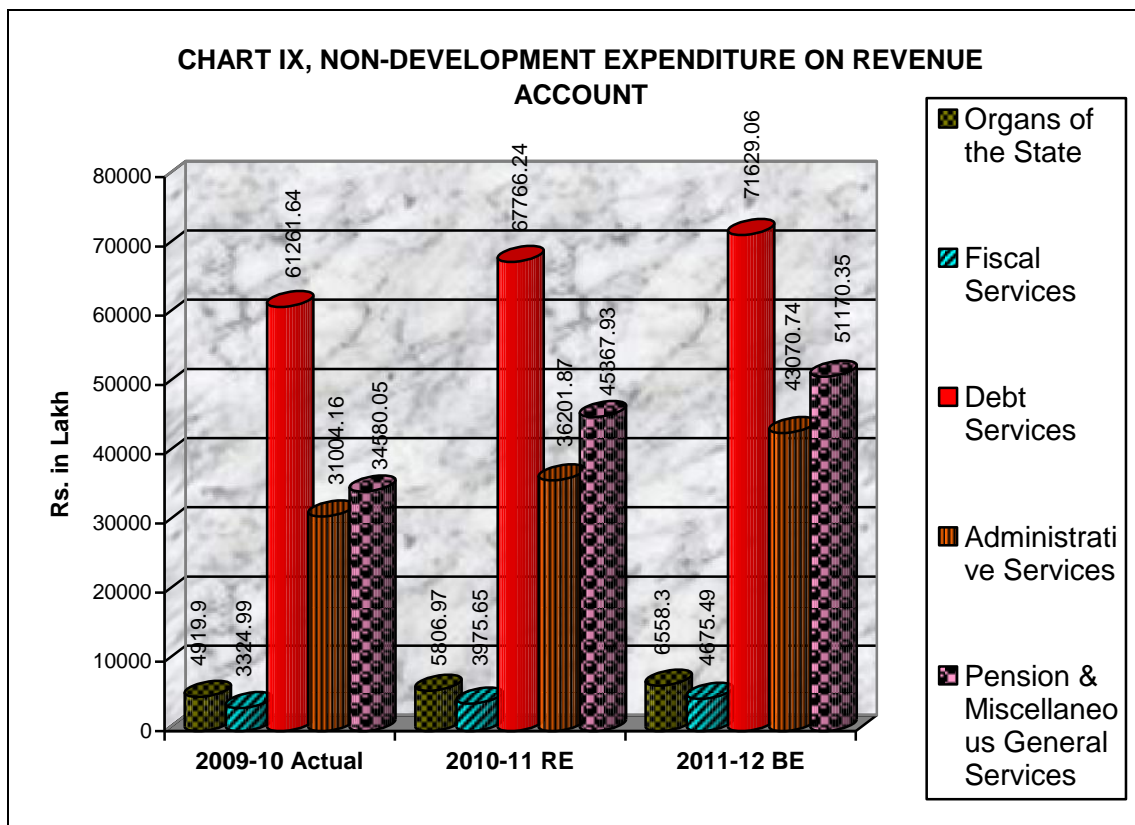
**TABLE – 7**

**NON-DEVELOPMENT EXPENDITURE  
(REVENUE ACCOUNT)**

(Rs.in lakh)

Sl.No.	Heads of Expenditure	2009-10 Actual	2010-11 Revised Estimates	2011-12 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	<b>NON-DEVELOPMENT EXPENDITURE (GENERAL SERVICES)</b>	<b>135090.74</b>	<b>159118.66</b>	<b>177103.94</b>	<b>111.30</b>
		<b>(100.00)</b>	<b>(100.00)</b>	<b>(100.00)</b>	
<b>1</b>	<b>Organs of the State</b>	<b>4919.90</b>	<b>5806.97</b>	<b>6558.30</b>	<b>112.94</b>
		<b>(3.64)</b>	<b>(3.65)</b>	<b>(3.70)</b>	
1.1	Parliament/State/Union Territory Legislature, President, Vice-president/ Governor, Administrator of Union Terri- Tories, Council of Ministers & Elections	2546.52 (1.88)	2283.75 (1.44)	2228.00 (1.26)	97.56
1.2	Administration of Justice	2373.38 (1.76)	3523.22 (2.21)	4330.30 (2.44)	122.91
<b>2</b>	<b>Fiscal Services</b>	<b>3324.99</b>	<b>3975.65</b>	<b>4675.49</b>	<b>117.60</b>
		<b>(2.46)</b>	<b>(2.50)</b>	<b>(2.64)</b>	
2.1	Collection of Taxes on Property and Capital Transaction	1352.51 (1.00)	1655.65 (1.04)	1851.49 (1.04)	111.83
2.2	Collection of Taxes on Commodities and Services	1971.49 (1.46)	2309.00 (1.45)	2813.00 (1.59)	121.83
2.3	Other Fiscal Services	0.99 (0.00)	11.00 (0.01)	11.00 (0.01)	100.00

Sl.No.	Heads of Expenditure	2009-10 Actual	2010-11 Revised Estimates	2011-12 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
<b>3</b>	<b>Debt Services</b>	<b>61261.64</b>	<b>67766.24</b>	<b>71629.06</b>	<b>105.70</b>
		<b>(45.35)</b>	<b>(42.59)</b>	<b>(40.45)</b>	
3.1	Interest Payment	61261.64	67766.24	71629.06	105.70
		(45.36)	(42.59)	(40.45)	
<b>4</b>	<b>Administrative Services</b>	<b>31004.16</b>	<b>36201.87</b>	<b>43070.74</b>	<b>118.97</b>
		<b>(22.95)</b>	<b>(22.75)</b>	<b>(24.32)</b>	
4.1	Secretariat General Services, District Administration, Treasury and Accounts Administration	5709.76	6537.68	8593.10	131.44
		(4.23)	(4.11)	(4.85)	
4.2	Police and Jails	15534.72	19843.29	22868.00	115.24
		(11.50)	(12.47)	(12.91)	
4.3	Stationery & Printing	716.41	816.80	890.00	108.96
		(0.53)	(0.51)	(0.50)	
4.4	Other Administrative Services	9043.27	9004.10	10719.64	119.05
		(6.69)	(5.66)	(6.06)	
<b>5</b>	<b>Pension and Miscellaneous General Services</b>	<b>34580.05</b>	<b>45367.93</b>	<b>51170.35</b>	<b>112.79</b>
		<b>(25.60)</b>	<b>(28.51)</b>	<b>(28.89)</b>	



## 8. CAPITAL ACCOUNT

1.4 The total receipts on Capital Account for 2011-12 are estimated at Rs. 13601.41 crore against the disbursement of Rs.14398.42 crore, showing a deficit of Rs. 797.01 crore. The receipts in the budget, record an increase of 10.66 percent as compared to the revised estimate. Receipt under Heads Internal debt of the State Government is estimated to increase from Rs. 364.15 crore to Rs.464.90 crore in 2011-12 with an increase of 27.67%, so also the Loans and advances from the Central Government is estimated to increase from Rs. 301.20 crore in 2010-11 to Rs. 348.25 crore or by 15.62 per cent in 2011-12.

8.2 The Capital Account Disbursements in 2011-12 are expected to increase to Rs. 14398.42 crore from Rs. 13024.37 crore in 2010-11, an increase of 10.55 per cent. Expenditure on Internal debt of the State Government and the Loans and Advances from Central Government is expected to increase by 105.64% and 35.54% respectively during 2011-12 over the year 2010-11.

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

**TABLE – 8  
CAPITAL ACCOUNT**

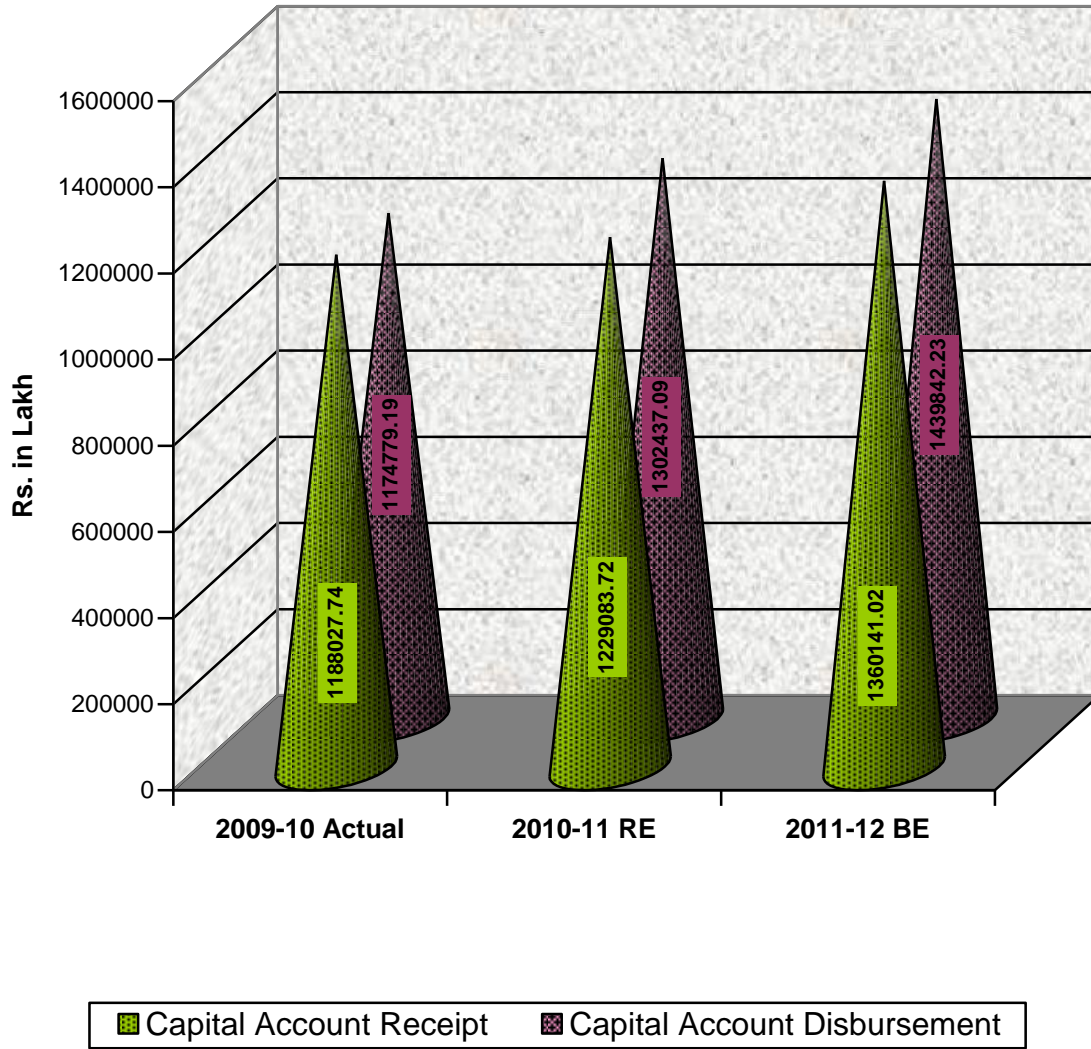
(Rs.in lakh)

Sl.No.	Heads of Receipts/Disbursements	2009-10 Actual	2010-11 Revised Estimates	2011-12 Budget Estimates	Col.5 as percenta ge of col.4
1	2	3	4	5	6
<b>1</b>	<b>Capital Account Receipts*</b>	<b>1188027.74</b>	<b>1229083.72</b>	<b>1360141.02</b>	<b>110.66</b>
		<b>(100.00)</b>	<b>(100.00)</b>	<b>(100.00)</b>	
1.1	Loans and Advances	1268.49 (0.11)	1433.86 (0.12)	1599.95 (0.11)	111.58
1.2	Loans and Advances from Central Govt.	(-)8718.32 (- 0.73)	30120.00 (2.45)	34825.00 (2.56)	115.62
1.3	Internal Debt of the State Govt.	71917.45 (6.05)	36415.36 (2.96)	46490.00 (3.42)	127.67
1.4	Public Account Receipts	1123560.12 (94.57)	1161114.50 (94.47)	1277226.07 (93.90)	110.00
1.5	Contingency Fund	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00
<b>2</b>	<b>Capital Account Disbursements**</b>	<b>1174779.19</b>	<b>1302437.09</b>	<b>1439842.23</b>	<b>110.55</b>
		<b>(100.00)</b>	<b>(100.00)</b>	<b>(100.00)</b>	
2.1	Capital Account outside Revenue Account	108501.78 (9.24)	141522.17 (10.87)	149353.34 (10.37)	105.53
2.2	Loans and Advances	3722.07 (0.32)	2292.50 (0.18)	2676.04 (0.19)	116.73
2.3	Loans and Advances from Central Govt.	7298.69 (0.62)	9551.17 (0.73)	12945.96 (0.89)	135.54
2.4	Contingency Fund	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00
2.5	Internal Debt of the State Government	10470.13 (0.89)	11384.97 (0.87)	23411.98 (1.63)	205.64
2.6	Public Account Disbursements	1044786.52 (88.93)	1137686.28 (87.35)	1251454.91 (86.92)	110.00
<b>3</b>	<b>Capital Account Surplus (+) or Deficit (-)</b>	<b>13248.55</b>	<b>(-) 73353.37</b>	<b>(-)79701.21</b>	

\* Includes public Account Receipts (item 1.4).

\*\* Includes public Account Disbursement (item 2.6).

**CHART X, CAPITAL ACCOUNT**



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

9.1 The expenditure on Capital Account is divided into Development and Non-Development categories. The Development and Non-Development expenditure during 2011-12 works out to 63.69 per cent and 36.31 per cent respectively. The percentage shares of Economic and Social Services under Development Expenditure work out to 43.52 per cent and 20.17 per cent respectively of expenditure on Capital account.

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

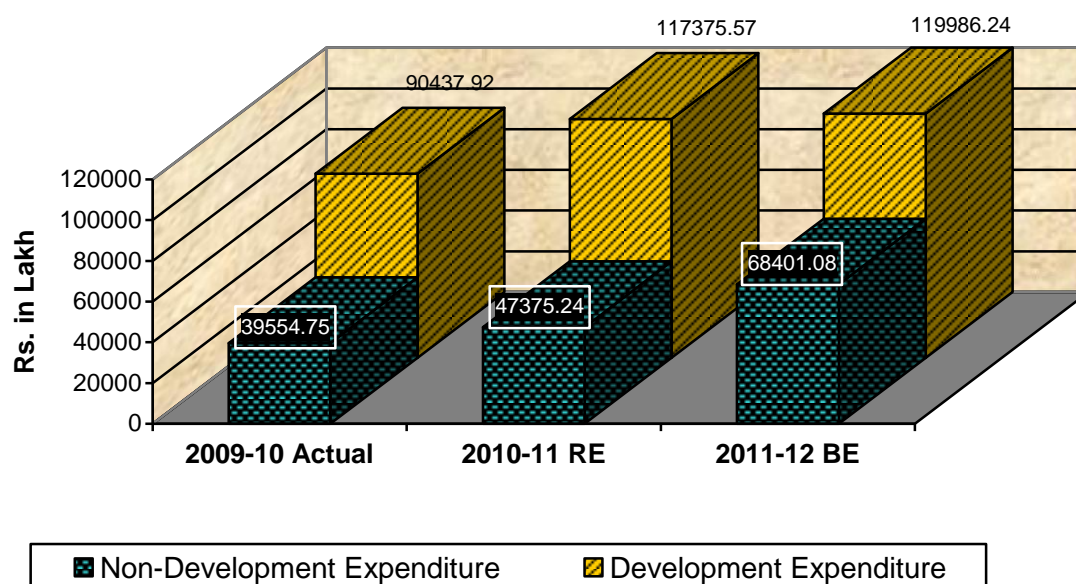
**TABLE - 9  
EXPENDITURE ON CAPITAL ACCOUNT  
(DEVELOPMENT AND NON-DEVELOPMENT)**

(Rs.in lakh)					
Sl.No.	Heads of Expenditure	2009-10 Actual	2010-11 Revised Estimates	2011-12 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	<b>EXPENDITURE ON CAPITAL ACCOUNT</b>	<b>129992.67</b>	<b>164750.81</b>	<b>188387.32</b>	<b>114.35</b>
		<b>(100.00)</b>	<b>(100.00)</b>	<b>(100.00)</b>	
<b>I</b>	<b>DEVELOPMENT EXPENDITURE</b>	<b>90437.92</b>	<b>117375.57</b>	<b>119986.24</b>	<b>102.22</b>
		<b>(69.57)</b>	<b>(71.24)</b>	<b>(63.69)</b>	
A	Social Services	21081.68	38570.65	37995.73	98.51
		(16.22)	(23.41)	(20.17)	
1	Education, Sports, Art & Culture	6897.41	16827.00	13695.86	81.39
		(5.31)	(10.21)	(7.27)	
2	Medical, Family Welfare, Public Health, Sanitation & Water Supply	13174.90	20448.75	21046.82	102.92
		(10.14)	(12.41)	(11.17)	
3	Housing	30.00	30.00	45.00	150.00
		(0.02)	(0.02)	(0.03)	
4	Urban Development	199.66	370.00	345.00	93.24
		(0.15)	(0.23)	(0.18)	
5	Others	779.71	894.90	2863.05	319.93
		(0.60)	(0.54)	(1.52)	
B	Economic Services	69356.24	78804.92	81990.51	104.04
		(53.35)	(47.83)	(43.52)	
1	General Economic Services	2688.81	4944.00	4126.00	83.45
		(2.07)	(3.00)	(2.19)	
2	Agricultural & Allied Services including Rural Development & Hill Areas	2607.20	3242.68	3173.31	97.86
		(2.01)	(1.97)	(1.68)	
3	Industries & Minerals	1631.29	326.00	500.00	153.37
		(1.25)	(0.20)	(0.27)	



Sl.No.	Heads of Expenditure	2009-10 Actual	2010-11 Revised Estimates	2011-12 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
4	Water and Power Development	36034.01	37462.18	41235.00	110.07
		(27.72)	(22.73)	(21.89)	
4.1	Irrigation and Flood Control	18557.18	21942.18	23895.00	108.90
		(14.28)	(13.31)	(12.69)	
4.2	Power Projects	17416.18	15400.00	17000.00	110.39
		(13.40)	(9.35)	(9.02)	
4.3	Non-Conventional Sources of Energy	60.65	120.00	340.00	283.33
	Energy	(0.04)	(0.07)	(0.18)	
5	Transport and Communication	26394.93	32830.06	32956.20	100.38
		(20.30)	(19.93)	(17.49)	
5.1	Roads and Bridges	23880.64	24754.61	24879.20	100.50
		(18.37)	(15.01)	(13.21)	
5.2	Others	2514.29	8075.45	8077.00	100.02
		(1.93)	(4.90)	(4.28)	
<b>II</b>	<b>NON-DEVELOPMENT EXPENDITURE</b>	<b>39554.75</b>	<b>47375.24</b>	<b>68401.08</b>	<b>144.38</b>
		<b>(30.43)</b>	<b>(28.76)</b>	<b>(36.31)</b>	
1	General Services	18063.86	24146.60	29367.10	121.62
		(13.90)	(14.66)	(15.59)	
2	Loans and Advances	3722.07	2292.50	2676.04	116.73
		(2.86)	(1.39)	(1.42)	
3	Loans and Advances from Government of India	7298.69	9551.17	12945.96	135.54
		(5.62)	(5.80)	(6.87)	
4	Internal Debt of the State Government	10470.13	11384.97	23411.98	205.64
		(8.05)	(6.91)	(12.43)	
5	Appropriation to the Contingency Fund	0.00	0.00	0.00	0.00
		(0.00)	(0.00)	(0.00)	

**CHART XI, EXPENDITURE ON CAPITAL ACCOUNT**



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

10.1 The per capita receipts on Revenue and Capital Account, together for 2011-12 work out to Rs. 123480.07 as compared to Rs.121155.47 for 2010-11, showing thereby an increase of 1.92 per cent. Estimates of per capita receipts on Revenue and Capital Account for 2011-12 are placed at Rs. 37221.53 and Rs. 86258.54 respectively as against Rs. 36840.16 and Rs. 84315.31 respectively for 2010-11. The per capita tax revenue is expected to rise by 6.59 per cent in 2011-12 as compared to 2010-11.

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.)

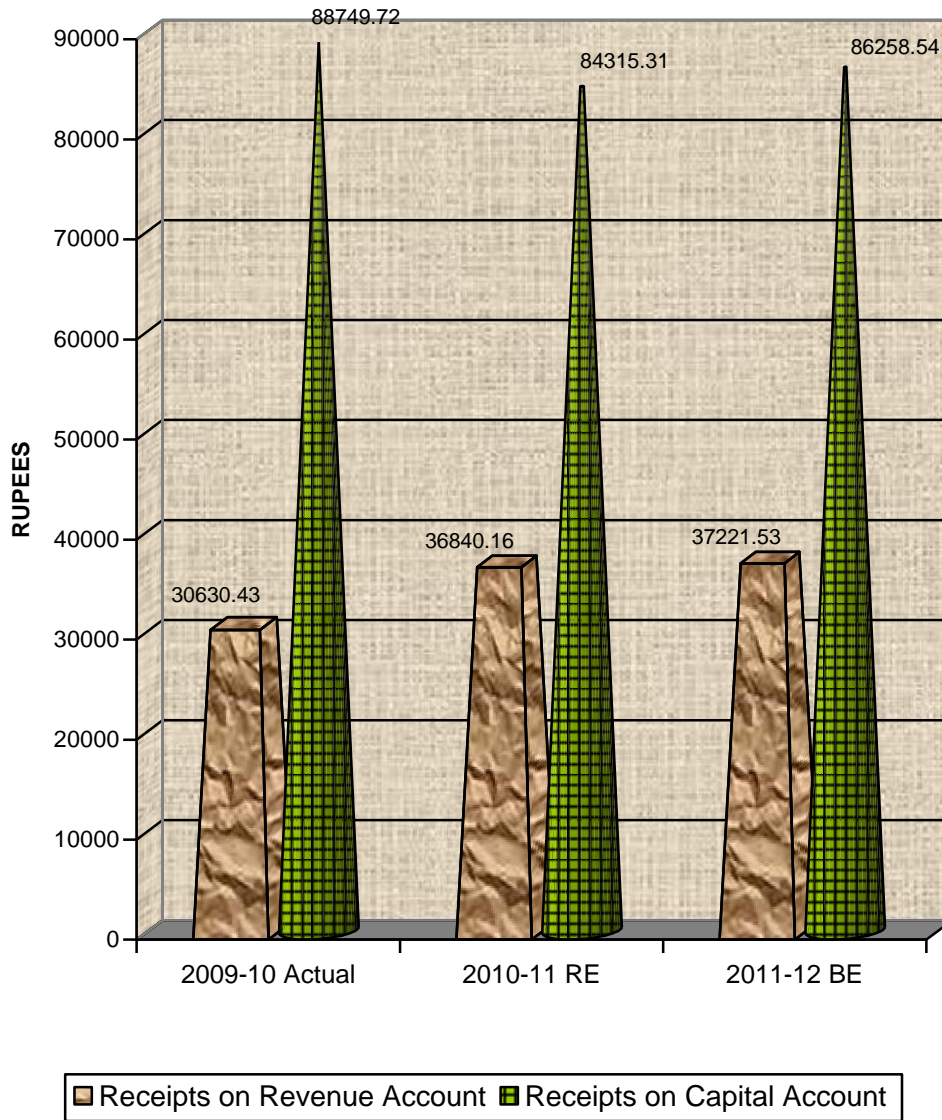
Sl. No.	Sources of Receipts	2009-10* Actual	2010-11** Revised Estimates	2011-12*** Budget Estimates	Col.5 as percent age of col. 4
1	2	3	4	5	6
<b>I</b>	<b>RECEIPTS ON REVENUE ACCOUNT</b>	<b>30630.43</b>	<b>36840.16</b>	<b>37221.53</b>	<b>101.04</b>
A	Tax Revenue	16358.25	18780.54	20018.22	106.59
1	Corporation Tax	1314.26	1547.41	1573.61	101.69
2	Taxes on Income other than Corporation Tax	732.09	829.51	843.53	101.69
3	Other Taxes on Income & Expenditure	0.00	0.00	0.00	0.00
4	Land Revenue	79.29	66.66	77.05	115.58
5	Stamps & Registration	831.09	894.45	939.25	105.01
6	Estate duty	0.00	0.00	0.00	0.00
7	Taxes on Wealth	2.99	1.03	1.08	104.77
8	Customs	446.95	642.23	653.09	101.69
9	Union Excise Duties	360.00	406.11	412.98	101.69
10	State Excise	780.36	891.80	932.25	104.54
11	Sales Tax	8532.08	10255.72	11288.55	110.07
12	Taxes on vehicles	785.28	679.14	729.32	107.39
13	Taxes on Goods and Passengers	1200.70	1008.49	1027.45	101.88
14	Taxes and Duties on Electricity	0.00	0.00	0.00	0.00
15	Service Tax	336.69	391.91	398.53	101.69
16	Other Taxes and Duties on Commodities and Services	956.48	1166.07	1141.54	97.90
B	Non-Tax Revenue	12932.65	14129.79	14350.04	101.56
C	Grants-in-aid & Contribution	1339.53	3929.83	2853.27	72.61
<b>II</b>	<b>RECEIPTS ON CAPITAL ACCOUNT</b>	<b>88749.72</b>	<b>84315.31</b>	<b>86258.54</b>	<b>102.30</b>
1	Loans and Advances	94.76	98.36	101.47	103.16
2	Loans and Advances from Central Government	(-)651.29	2066.24	2208.56	106.89
3	Internal Debt of the State Government	5372.48	2498.10	2948.34	118.02
4	Appropriation to contingency fund.	0.00	0.00	0.00	0.00
5	Public Account Receipts	83933.77	79652.62	81000.17	101.69
<b>GRAND TOTAL</b>		<b>119380.15</b>	<b>121155.47</b>	<b>123480.07</b>	<b>101.92</b>

\*2009-10 Estimated Population based on decadal growth rate of census 2011 as declared provisionally by Directorate of Census Operation, Goa.

\*\*2010-11 Population as per 2011 Census declared provisionally by Directorate of Census Operation, Goa.

\*\*\* Estimate population based on decadal growth rate of Census 2011 as declared provisionally by Directorate of Census Operation, Goa.

**CHART XII, PER CAPITA RECEIPT**



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

11.1 Table 11 shows per capita development and non-development expenditure under Revenue and Capital Account. Per capita development expenditure and non-development expenditure is expected to increase by 9.28 and 9.91 per cent in 2011-12 as compared to previous year. The per capita development expenditure shows a decrease of 5.50 percent under Capital Account and an increase of 14.31 per cent under Revenue Account. Per capita non-development expenditure shows an increase of 2.90 per cent under Revenue Account and under capital account 33.48 per cent increase is recorded.

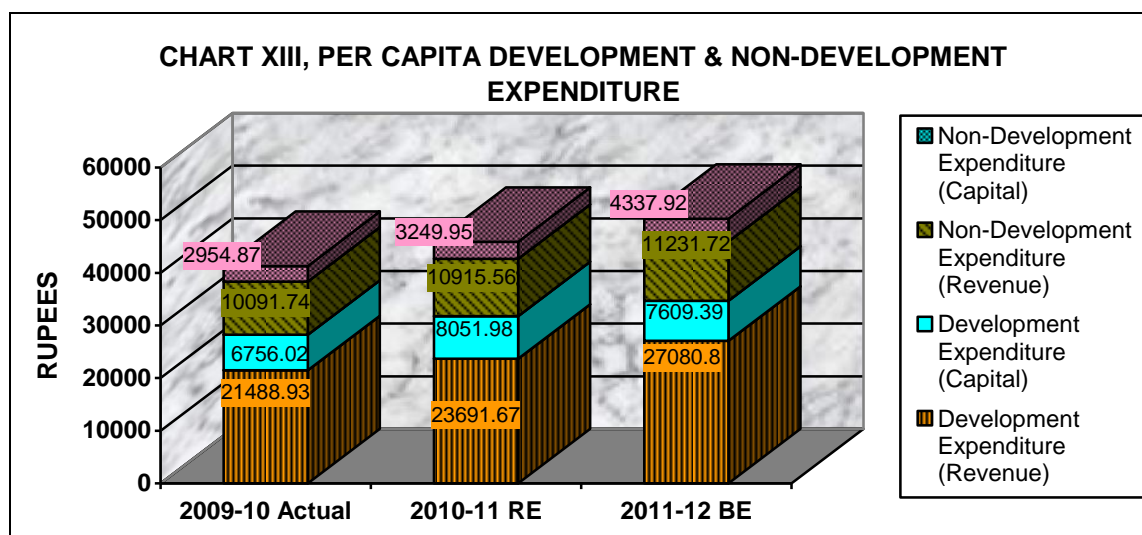
11.2 Details of per capita development and non-development expenditure under revenue and capital are shown in the table 11 below and also depicted in Chart XIII.

TABLE - 11

### PER CAPITA DEVELOPMENT AND NON-DEVELOPMENT EXPENDITURE

(In Rs.)

Sl.No.	Sources of Receipts	2009-10 Actual	2010-11 Revised Estimates	2011-12 Budget Estimates	Col.5 as percentage of col.6
1	2	3	4	5	6
I	<b>DEVELOPMENT EXPENDITURE</b>	<b>28244.95</b>	<b>31743.65</b>	<b>34690.19</b>	<b>109.28</b>
	REVENUE	21488.93	23691.67	27080.80	114.31
	CAPITAL	6756.02	8051.98	7609.39	94.50
II	<b>NON-DEVELOPMENT EXPENDITURE</b>	<b>13046.61</b>	<b>14165.51</b>	<b>15569.64</b>	<b>109.91</b>
	REVENUE	10091.74	10915.56	11231.72	102.90
	CAPITAL	2954.87	3249.95	4337.92	133.48
III	<b>TOTAL EXPENDITURE</b>	<b>41291.56</b>	<b>45909.16</b>	<b>50259.83</b>	<b>109.48</b>
	REVENUE	<b>31580.67</b>	<b>34607.23</b>	<b>38312.53</b>	<b>110.71</b>
	CAPITAL	<b>9710.89</b>	<b>11301.93</b>	<b>11947.30</b>	<b>105.71</b>



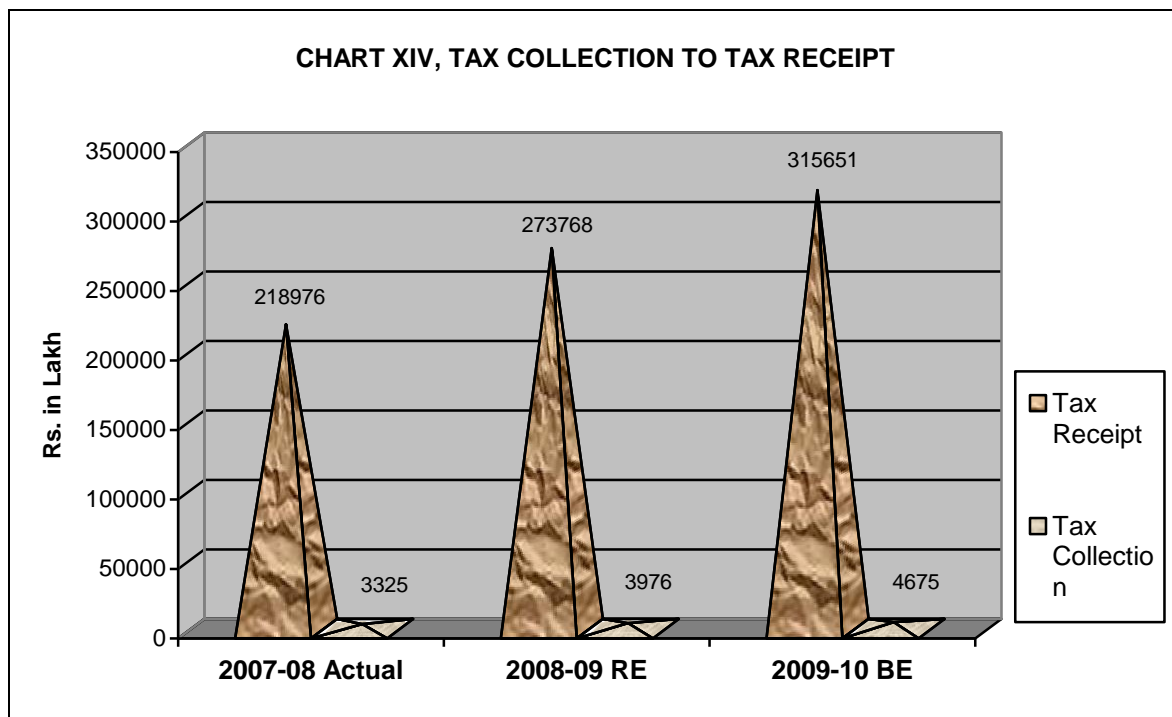
## 12. PERCENTAGE OF TAX COLLECTION TO TAX RECEIPTS

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	2009-10 Actual	2010-11 Revised Estimates	2011-12 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	85.46	104.96	96.06
5	Stamps and Registration	4.00	4.88	4.62
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	7.83	6.23	6.80
10	Sales Tax	0.63	0.68	0.67
11	Taxes on Vehicles	2.10	2.88	3.54
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	1.71	1.16	1.21
<b>15</b>	<b>Percentage of total tax collection to total tax receipts</b>	<b>1.52</b>	<b>1.45</b>	<b>1.48</b>



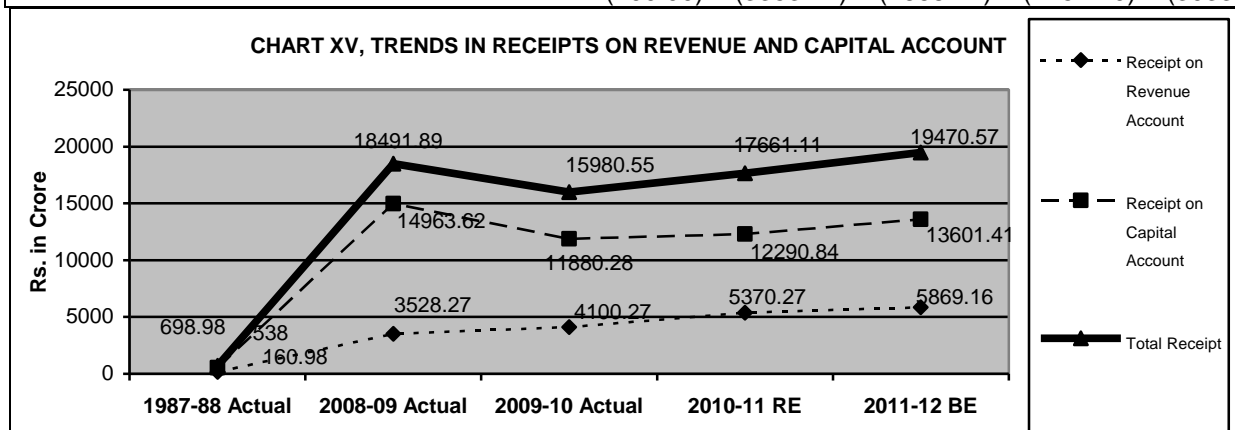
### 13 - TRENDS IN RECEIPTS (REVENUE AND CAPITAL ACCOUNT)

13.1 The trend in receipts on both the Revenue and the Capital Account for 1987-88 and from 2008-09 to 2011-12 are shown in Table 13. The details are also depicted in Chart – XV.

**TABLE – 13  
TRENDS IN RECEIPTS**

(Rs. in crore)

Sr.No.	Head of Receipts	1987-88 Actual	2008-09 Actual	2009-10 Actuals	2010-11 Revised Estimates	2011-12 Budget Estimates
1	2	3	5		6	7
<b>I</b>	<b>TOTAL RECEIPTS ON REVENUE AND CAPITAL ACCOUNT</b>	<b>698.98</b> <b>(100.00)</b>	<b>18491.89</b> <b>(2645.55)</b>	<b>15980.55</b> <b>(2286.27)</b>	<b>17661.11</b> <b>(2526.70)</b>	<b>19470.57</b> <b>(2785.57)</b>
<b>A</b>	<b>RECEIPTS ON REVENUE ACCOUNT</b>	160.98 <b>(100.00)</b>	3528.27 <b>(2191.74)</b>	4100.27 <b>(2547.07)</b>	5370.27 <b>(3335.99)</b>	5869.16 <b>(3645.89)</b>
1	Tax Revenue	56.84 <b>(100.00)</b>	2108.99 <b>(3710.40)</b>	2189.76 <b>(3852.50)</b>	2737.68 <b>(4816.47)</b>	3156.51 <b>(5553.33)</b>
2	Non-tax Revenue	36.22 <b>(100.00)</b>	1236.16 <b>(3412.92)</b>	1731.20 <b>(4779.68)</b>	2059.73 <b>(5686.72)</b>	2262.74 <b>(6247.21)</b>
3	Grants in Aid and Contribution	67.92 <b>(100.00)</b>	183.12 <b>(269.61)</b>	179.31 <b>(264.00)</b>	572.86 <b>(843.43)</b>	449.91 <b>(662.41)</b>
<b>B</b>	<b>RECEIPTS ON CAPITAL ACCOUNT</b>	<b>538.00</b> <b>(100.00)</b>	<b>14963.62</b> <b>(2781.34)</b>	<b>11880.28</b> <b>(2208.23)</b>	<b>12290.84</b> <b>(2284.54)</b>	<b>13601.41</b> <b>(2528.14)</b>
1	Loans and Advances	1.10 <b>(100.00)</b>	9.77 <b>(888.18)</b>	12.68 <b>(1152.73)</b>	14.34 <b>(1303.64)</b>	16.00 <b>(1454.55)</b>
2	Internal Debt of the State Government	1.57 <b>(100.00)</b>	609.32 <b>(38810.19)</b>	719.17 <b>(45807.01)</b>	364.15 <b>(23194.27)</b>	464.90 <b>(29611.46)</b>
3	Loans and Advances from Central Government	114.24 <b>(100.00)</b>	53.51 <b>(46.84)</b>	(-87.18) <b>(- 76.31)</b>	301.20 <b>(263.65)</b>	348.25 <b>(304.84)</b>
5	Public Account Receipts	421.09 <b>(100.00)</b>	14121.02 <b>(3353.44)</b>	11235.60 <b>(2668.22)</b>	11611.15 <b>(2757.40)</b>	12772.26 <b>(3033.14)</b>



## 14. ELEVENTH FIVE YEAR PLAN OUTLAY 2007-2012 OF GOA

The detailed sectoral outlay for the Tenth/Eleventh Five Year Plan, expenditure for 2008-09 to 2011-12 and Budget Estimate for 2011-12 are given in Table 14.

**TABLE – 14**

### **TENTH/ELEVENTH FIVE YEAR PLAN AND BUDGET ESTIMATE 2011-12 OF GOA**

(Rs. in Crore)

Sl. No.	Heads of Development	Tenth Five Year Plan (2002-07)	Eleventh Five Year Plan Outlay*	Actual Expenditure 2008-09	Actual Expenditure 2009-10	Actual Expenditure 2010-11	Agreed Outlay 2011-12
1	2	3	4	5	6	7	8
I	Agriculture and Allied Activities	133.44	211.76	52.23	61.68	72.75	90.90
II	Rural Development	82.55	234.98	35.77	46.52	50.54	65.74
III	Special Area Development Programme	18.00	23.10	6.37	8.12	12.45	9.73
IV	Irrigation and Flood Control	222.90	579.74	198.72	205.76	247.95	223.17
V	Energy	405.85	830.08	185.57	201.22	191.54	205.54
VI	Industry and Minerals	66.40	117.73	32.66	28.22	28.30	25.93
VII	Transport	392.84	716.84	167.93	262.31	360.59	434.13
VIII	Science, Technology & Environment	79.75	315.33	39.32	71.56	62.41	82.57
IX	General Economic Services	159.75	181.19	52.50	251.18	134.18	56.84
X	Social Services	1527.62	3977.70	589.48	670.16	760.28	1042.57
XI	General Services	111.00	1296.55	213.95	158.85	186.42	197.27
<b>GRAND TOTAL</b>		<b>3200.00</b>	<b>8485.00</b>	<b>1574.50</b>	<b>1965.56</b>	<b>2107.40</b>	<b>2434.38</b>

\*:- Tentatively approved.