

GOVERNMENT OF GOA

BUDGET - IN - BRIEF

2008 – 2009

**

DIRECTORATE OF PLANNING, STATISTICS & EVALUATION
GOVERNMENT OF GOA
PANAJI - GOA

P R E F A C E

This brochure seeks to present the salient features of the Budget of the State Government for 2008-09 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,
July, 2008

C O N T E N T S

| <u>Chapter</u> <u>No.</u> | | <u>Page No.</u> |
|------------------------------|---|-----------------|
| | Introduction | i - ii |
| 1. | Overall Budgetary Position | 1 - 2 |
| 2. | Revenue Account | 3 - 4 |
| 3. | Source-wise Tax Receipts on Revenue Account | 5 - 6 |
| 4. | Source-wise Non-Tax Receipts on Revenue Account | 7 - 8 |
| 5. | Expenditure of Revenue Account by Broad Groups (Development and Non-Development) | 9 |
| 6. | Development Expenditure (Revenue Account) | 11 - 12 |
| 7. | Non-Development Expenditure (Revenue Account) | 13 - 14 |
| 8. | Capital Account | 15 |
| 9. | Expenditure of Capital Account | 17 - 18 |
| 10. | Per Capita Receipts on Revenue and Capital Account | 19 |
| 11. | Per Capita Development and Non-Development Expenditure | 21 |
| 12. | Percentage of Tax Collection to Tax Receipts | 23 |
| 13. | Trend in Receipts (Revenue and Capital Account) | 25 |
| 14. | Tenth Five Year Plan of Goa. | 27 |

* * * * *

INTRODUCTION

1. In accordance with the provision under Article 202(i) of the Constitution of India, a statement of the estimated receipts and expenditure of the State for each financial year has to be laid before the State Legislature. This “Annual Financial Statement” is more commonly known as the “Budget”. It contains the actual receipts and expenditure of the Government for the preceding year, revised 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 2008-09, envisages total receipts at Rs.6537.30 crore both on revenue and capital account as against the total expenditure estimated at Rs.6545.18 crore, showing overall deficit of Rs.7.89 crore. On the revenue account, the receipts are estimated at Rs.3509.53 crore and expenditure at Rs.3283.89 crore, leaving a surplus of Rs. 225.65 crore. On capital account, the receipts are estimated at Rs.3027.76 crore and expenditure at Rs.3261.30 crore, thereby leaving a deficit of Rs.233.53 crore.

1.2 When compared with the revised estimate for 2007-08, the budget estimate of total receipts and expenditure on revenue and capital account for 2008-09, show an increase of 16.15 and 15.30 percent respectively. Grants-in-aid and contributions from the Central Government are expected to increase by 63.33 percent i.e. from Rs.207.75 crore in the revised estimate in 2007-08 to Rs.339.32 crore in the budget estimate 2008-09.

1.3 The overall budgetary position under revenue and capital account for the years 2006-07 to 2007-08 is depicted in Chart – 1.

TABLE – 1

OVERALL BUDGETARY POSITION

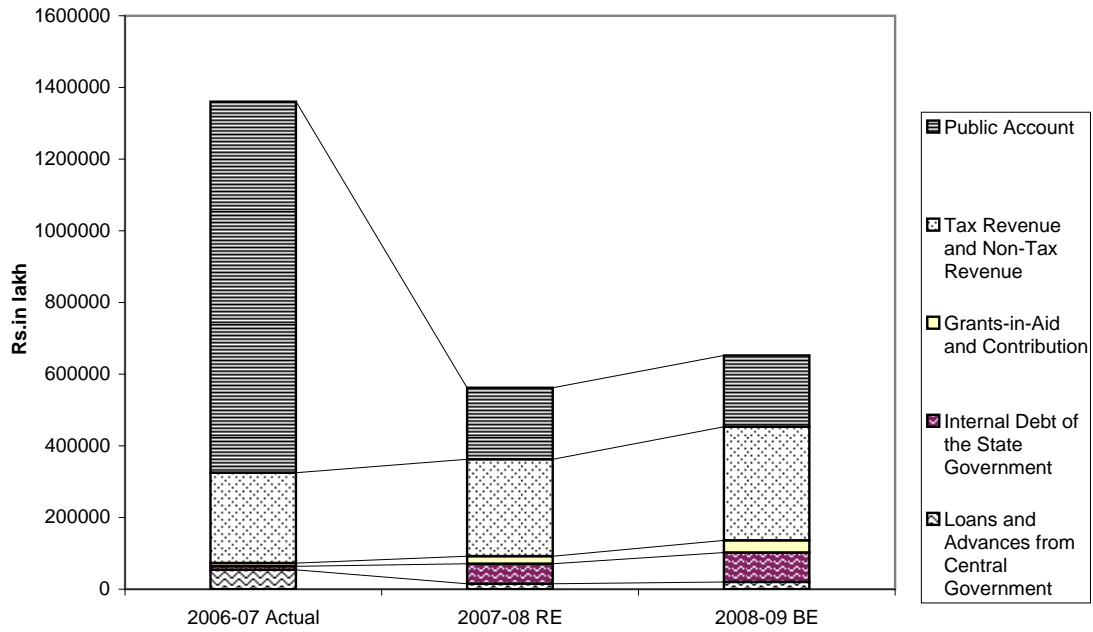
(Rs.in lakh)

| Sl.No. | Item | 2006-07 Actual | 2007-08 Revised Estimates | 2008-09 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) | 252126.98 (96.81) | 270612.13 (92.87) | 317021.04 (90.33) | 117.15 |
| 2 | Grants-in-Aid and Contributions | 8848.78 (3.39) | 20774.85 (7.13) | 33932.38 (9.67) | 163.33 |
| 3 | Total Revenue Receipts | 260975.76 (100.00) | 291386.98 (100.00) | 350953.42 (100.00) | 120.44 |
| 4 | Expenditure on Revenue Account | 246831.00 | 291058.39 | 328388.91 | 112.83 |
| 5 | Surplus(+) or Deficit(-) | 14144.76 | 328.59 | 22564.51 | |
| II CAPITAL ACCOUNT | | | | | |
| 1 | Loans and Advances | 578.49 (0.05) | 900.35 (0.33) | 1309.03 (0.43) | 145.39 |
| 2 | Internal Debt of the State Government | 10018.05 (0.91) | 56100.00 (20.67) | 82140.00 (27.13) | 146.42 |
| 3 | Loans and Advances from Central Government | 53929.51 (4.90) | 15000.00 (5.53) | 19900.00 (6.57) | 132.67 |
| 4 | Public Account | 1035276.82 (94.13) | 199427.38 (73.47) | 199427.38 (65.87) | 100.00 |
| 5 | Total Capital Receipts | 1099802.87 (100.00) | 271427.73 (100.00) | 302776.41 (100.00) | 111.55 |
| 6 | Expenditure on Capital Account** | 1109798.61 | 276603.20 | 326129.50 | 117.91 |
| 7 | Surplus (+) or Deficit (-) | -9995.74 | -5175.47 | -23353.09 | |

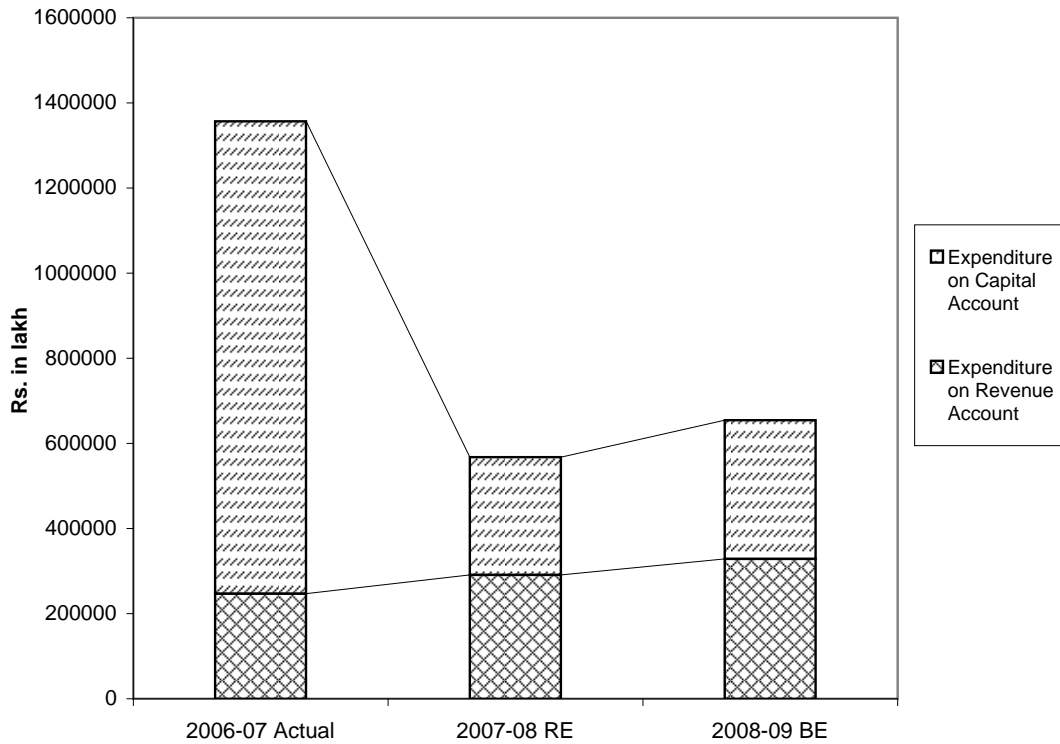
| Sl.No. | Item | 2006-07 Actual | 2007-08 Revised Estimates | 2008-09 Budget Estimates | Col.5 as percentage of col.4 |
|------------|--|-------------------|---------------------------------|--------------------------------|------------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| III | OVERALL BUDGETARY POSITION | | | | |
| 1 | Total Receipts on Revenue and Capital Account | 1360778.63 | 562814.71 | 653729.83 | 116.15 |
| 2 | Total Expenditure on Revenue and Capital Account | 1356629.61 | 567661.59 | 654518.41 | 115.30 |
| 3 | Surplus (+) or Deficit (-) | 4149.02 | -4846.88 | -788.58 | |

** Includes Public Account Disbursements also.

Chart - 1
Overall Budgetary Position



Expenditure



2 - REVENUE ACCOUNT

2.1 Of the total estimated revenue receipts during the year 2008-09, i.e.Rs.3509.53 crore, the tax revenue is estimated to contribute Rs.2029.92 crore (57.84 per cent) and the non-tax revenue Rs.1140.29 crore (32.49 per cent). The grants-in-aid and contribution is placed at Rs.339.32 crore (9.67 per cent). As usual, Sales Tax emerges as the single largest source of tax revenue to the Government, its contribution being Rs.1026.25 crore. Under the head "Non-tax-Revenue", the Economic Services account for 28.97 per cent of the total Revenue Receipts.

2.2 On the expenditure side, General Services account for Rs.1100.58 crore i.e. 33.51 per cent of the estimated total expenditure, followed by Social Services at Rs.1088.20 crore or 33.14 per cent and Economic Services at Rs.1095.11 crore or 33.35 percent.

2.3 Table-2 presents details of the principal sources of revenue and the proposed heads of expenditure during 2008-09. The Chart-2 depicts the receipts and expenditure under revenue account.

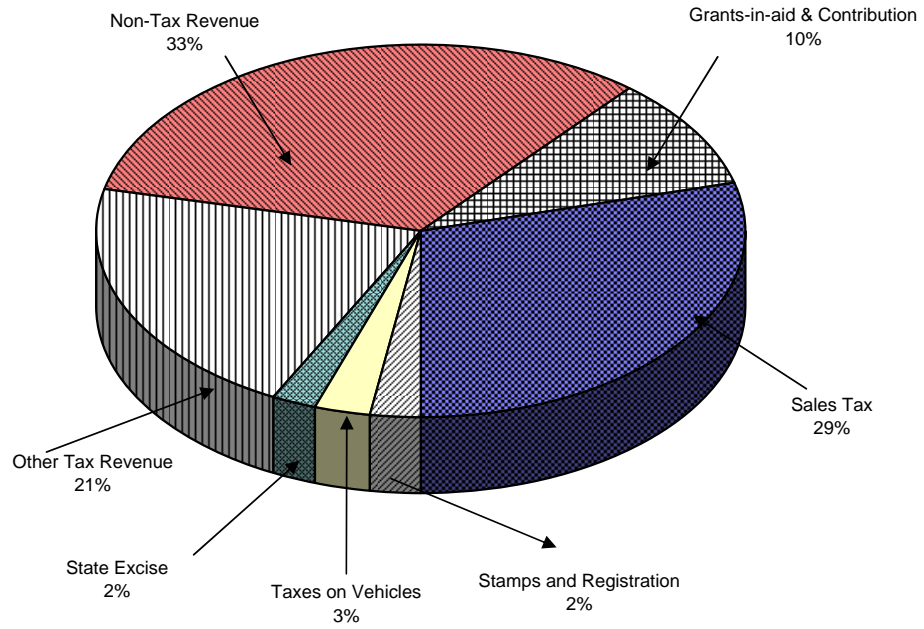
TABLE - 2
REVENUE ACCOUNT

(Rs. in lakh)

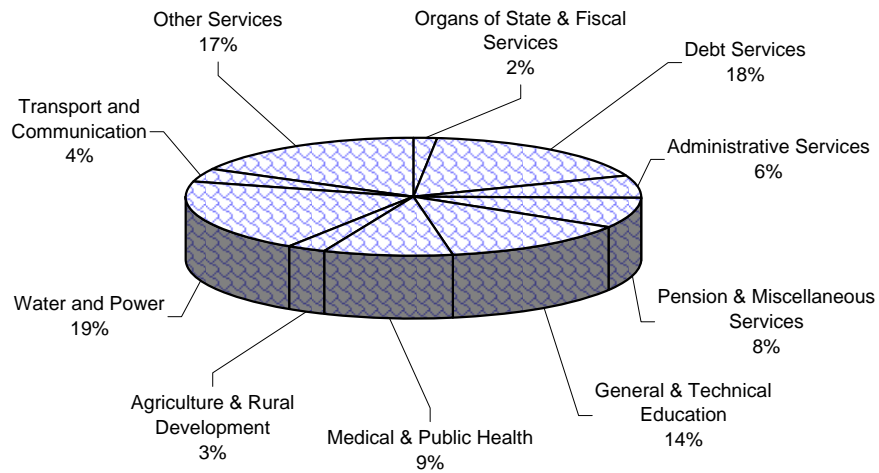
| Sl.No. | Sources of Receipts | Budget Estimates 2008-09 | Sl.No. | Heads of Expenditure | Budget Estimates 2008-09 |
|----------|--|--------------------------|----------|------------------------------------|--------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| I | TAX REVENUE | 202991.77 | I | GENERAL SERVICES | 110057.90 |
| | | (57.84) | | | (33.51) |
| A | Tax on Income and Expenditure | 24750.00 | 1 | Organs of State | 3089.65 |
| | | (7.05) | | | (0.94) |
| 1 | Corporation Tax | 15204.00 | | | |
| | | (4.33) | | | |
| 2 | Taxes on Income other than Corporation Tax | 9547.00 | 2 | Fiscal Services | 2385.95 |
| | | (2.72) | | | (0.73) |
| 3 | Other Taxes on Income & Expenditure | -1.00 | 3 | Debt Services | 57900.00 |
| | | (0.00) | | | (17.63) |
| B | Taxes on Property and Capital Transactions | 8844.67 | 4 | Administrative Service | 19460.75 |
| | | (2.52) | | | (5.93) |
| 1 | Land Revenue | 384.00 | 5 | Pension and Miscellaneous Services | 27221.55 |
| | | (0.11) | | | (8.29) |
| 2 | Stamps and Registration | 8446.67 | | | |
| | | (2.41) | | | |

| Sl.No. | Sources of Receipts | Budget Estimates 2008-09 | Sl.No. | Heads of Expenditure | Budget Estimates 2008-09 |
|--------|--|--------------------------|--------|---|--------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 3 | Estate Duty | 0.00 | II | SOCIAL SERVICES | 108820.05 |
| | | (0.00) | | | (33.14) |
| 4 | Taxes on Wealth | 14.00 | | | |
| | | (0.00) | | | |
| C | Taxes on Commodities and Services | 169397.10 | 1 | General, Technical Education, Sports and Youth Services | 44778.88 |
| | | (48.27) | | Art and Culture | (13.64) |
| 1 | Customs | 8863.00 | 2 | Medical, Family Welfare, Public Health, Sanitation and Water Supply | 30361.60 |
| | | (2.53) | | | (9.25) |
| 2 | Union Excise Duties | 7730.00 | 3 | Housing and Urban Development | 12746.06 |
| | | (2.20) | | | (3.88) |
| 3 | State Excise | 7704.90 | 4 | Labour Employment | 1681.79 |
| | | (2.20) | | | (0.51) |
| 4 | Sales Tax | 102635.00 | 5 | Social Security and Welfare | 16662.74 |
| | | (29.24) | | | (5.07) |
| 5 | Taxes on Vehicles | 9714.20 | 6 | Other Social Services | 1364.98 |
| | | (2.77) | | | (0.42) |
| 6 | Taxes on Goods and Passengers | 11001.00 | 7 | Information and Publicity | 1224.00 |
| | | (3.13) | | | (0.37) |
| 7 | Taxes and Duties on Electricity | 0.00 | | | |
| | | (0.00) | | | |
| 8 | Service Tax | 5001.00 | | | |
| | | (1.42) | | | |
| 9 | Other Taxes and Duties on Commodities and Services | 16748.00 | | | |
| | | (4.77) | | | |
| II | NON-TAX REVENUE | 114029.27 | III | Economic Services | 109510.96 |
| | | (32.49) | | | (33.35) |
| 1 | Interest Receipts, Dividend and Profit | 1088.22 | 1 | General Economic Services | 9955.21 |
| | | (0.31) | | | (3.03) |
| 2 | General Services | 1181.63 | 2 | Agriculture and Allied Services and Hill Areas | 8960.51 |
| | | (0.34) | | | (2.71) |
| 3 | Social Services | 10077.27 | 3 | Major, Medium and Minor Irrigation, Command & Flood Control | 3758.00 |
| | | (2.78) | | | (1.14) |
| 4 | Economic Services | 101682.15 | 4 | Industries and Minerals | 8707.52 |
| | | (28.97) | | | (2.65) |
| III | GRAN-IN-AID AND CONTRIBUTIONS | 33932.38 | 5 | Water and Power Development | 65431.36 |
| | | (9.67) | | | (19.62) |
| | | | 6 | Transport and Communication | 12250.36 |
| | | | | | (3.73) |
| | | | 7 | Science, Technology, Environment and Other Programmes | 448.00 |
| | | | | | (0.14) |
| | Total (I+II+III) | 350953.42 | | Total (I+II+III) | 328388.91 |
| | | (100.00) | | | (100.00) |

Chart - 2
How a Rupee Comes



How a Rupee Goes



3. SOURCE WISE TAX RECEIPTS ON REVENUE ACCOUNT

3.1 The total tax receipts are estimated to increase to Rs.2029.92 crore in 2008-09 from Rs.1695.46 crore in the year 2007-08 or by 19.73 per cent as compared to previous year. Sales Tax, which is the major source of tax revenue with Rs.1026.35 crore, records 11.55 per cent rise over previous year. Taxes on vehicles with Rs.97.14 crore and Taxes on Goods and Passengers with Rs.110.01 crore while accounting for 4.79 percent and 5.42 percent respectively of the total tax receipts are expected to register 14.62 percent and 21.54 percent increase over previous year respectively.

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

TABLE – 3

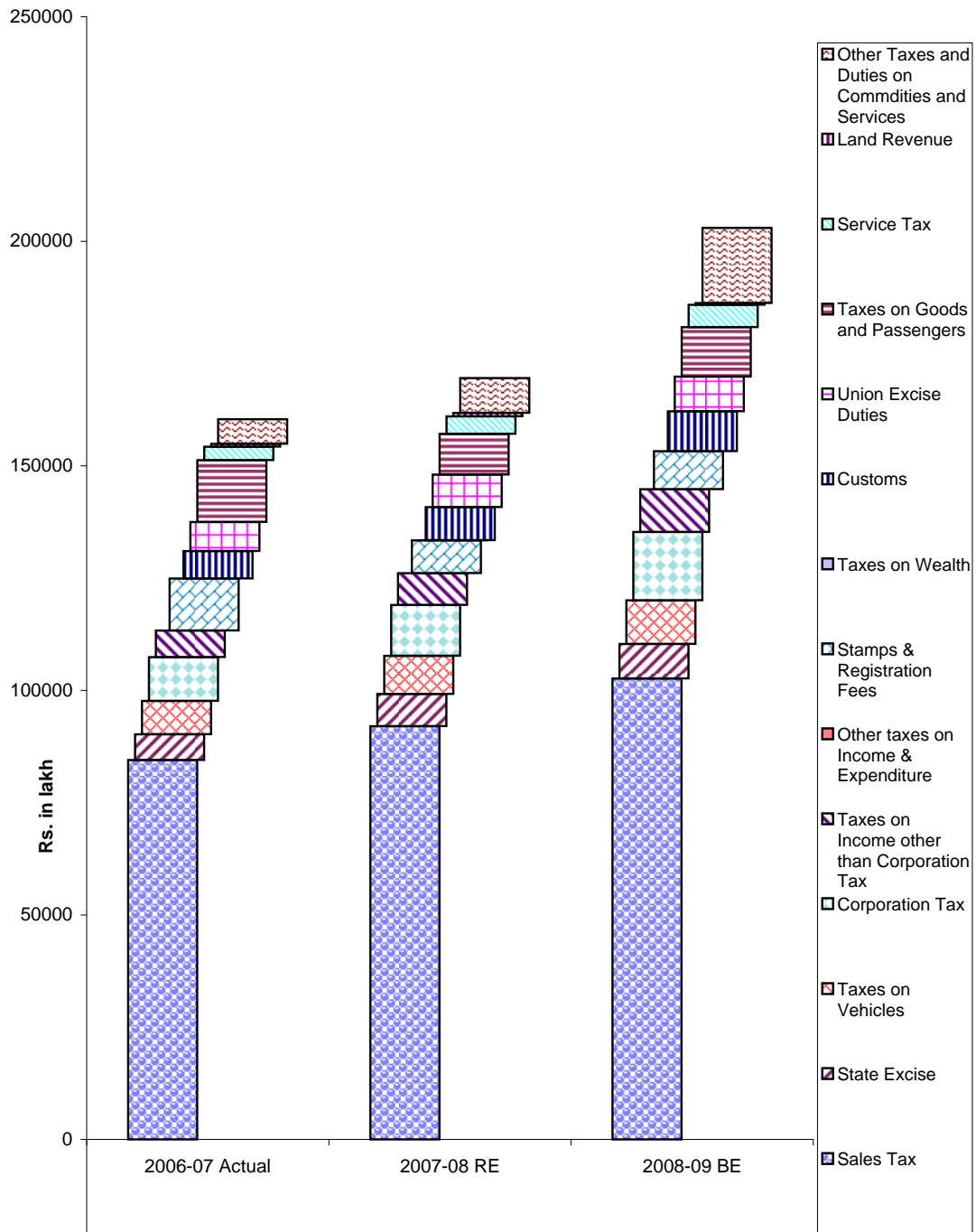
SOURCEWISE TAX RECEIPTS ON REVENUE ACCOUNT

| (Rs. in lakh) | | | | | |
|---------------|---|-------------------|---------------------------------|--------------------------------|------------------------------------|
| Sl.No. | Sources of Tax Revenue | 2006-07 Actual | 2007-08 Revised Estimates | 2008-09 Budget Estimates | Col.5 as percentage of col.4 |
| 1 | 2 | 3 | 4 | 5 | 6 |
| I | TAX REVENUE | 160364.65 | 169546.06 | 202991.77 | 119.73 |
| | | (100.00) | (100.00) | (100.00) | |
| I | TAXES ON INCOME | 15657.00 | 18404.00 | 24750.00 | 134.48 |
| | | (9.76) | (10.85) | (12.19) | |
| 1 | Corporation Tax | 9743.00 | 11327.00 | 15204.00 | 134.23 |
| | | (6.08) | (6.68) | (7.49) | |
| 2 | Taxes on income other than Corporation Tax | 5916.00 | 7079.00 | 9547.00 | 134.86 |
| | | (3.69) | (4.18) | (4.70) | |
| 3 | Other Taxes on income & expenditure | -2.00 | -2.00 | -1.00 | 50.00 |
| | | (0.00) | (0.00) | (0.00) | |
| II | TAXES ON PROPERTY AND CAPITAL TRANSACTIONS | 12227.17 | 8111.07 | 8844.67 | 109.04 |
| | | (7.62) | (4.78) | (4.36) | |
| 1 | Land Revenue | 622.97 | 769.00 | 384.00 | 49.93 |
| | | (0.39) | (0.45) | (0.19) | |
| 2 | Stamps and Registration | 11592.20 | 7327.07 | 8446.67 | 115.28 |
| | | (7.23) | (4.32) | (4.16) | |
| 3 | Estate Duty | 0.00 | 0.00 | 0.00 | - |
| | | (0.00) | (0.00) | (0.00) | |
| 4 | Taxes on Wealth | 12.00 | 15.00 | 14.00 | 93.33 |
| | | (0.01) | (0.01) | (0.01) | |
| III | TAXES ON COMMODITIES AND SERVICES | 132480.48 | 143030.99 | 169397.10 | 118.43 |
| | | (82.61) | (84.36) | (83.45) | |
| 1 | Customs | 6089.00 | 7380.00 | 8863.00 | 120.09 |
| | | (3.80) | (4.35) | (4.37) | |

| Sl.No. | Sources of Tax Revenue | 2006-07 Actual | 2007-08 Revised Estimates | 2008-09 Budget Estimates | Col.5 as percentage of col.4 |
|--------|---|---------------------|---------------------------------|--------------------------------|------------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 2 | Union Excise Duties | 6465.00 (4.03) | 7250.00 (4.28) | 7730.00 (3.81) | 106.62 |
| 3 | State Excise | 5722.75 (3.57) | 7200.00 (4.25) | 7704.90 (3.80) | 107.01 |
| 4 | Sales Tax | 84481.60 (52.68) | 92010.00 (54.27) | 102635.00 (50.56) | 111.55 |
| 5 | Taxes on Vehicles | 7456.31 (4.65) | 8474.99 (5.00) | 9714.20 (4.79) | 114.62 |
| 6 | Taxes on Goods and Passengers | 13802.10 (8.61) | 9051.00 (5.34) | 11001.00 (5.42) | 121.54 |
| 7 | Taxes and Duties on Electricity | 0.00 (0.00) | 0.00 (0.00) | 0.00 (0.00) | - |
| 8 | Service Tax | 2990.00 (1.86) | 3895.00 (2.30) | 5001.00 (2.46) | 128.40 |
| 9 | Other Taxes and Duties on Commodities and Services | 5473.72 (3.41) | 7770.00 (4.58) | 16748.00 (8.25) | 215.55 |

Chart - 3

Sourcewise Tax Receipts on Revenue Account



4. SOURCE WISE NON-TAX RECEIPTS ON REVENUE ACCOUNT

4.1 Non-tax receipts are estimated at Rs.1479.62 crore for the year 2008-09, registering an increase of 21.44 per cent as compared to the revised estimate for 2007-08. Grants-in-aid and contribution which accounts for Rs.339.32 crore or 22.93 per cent in the budget, records an increase of 63.33 per cent over the revised estimate. The receipts from General and Economic Services account for 0.80 per cent and 68.72 per cent respectively.

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-4.

TABLE-4

SOURCEWISE NON-TAX RECEIPTS ON REVENUE ACCOUNT

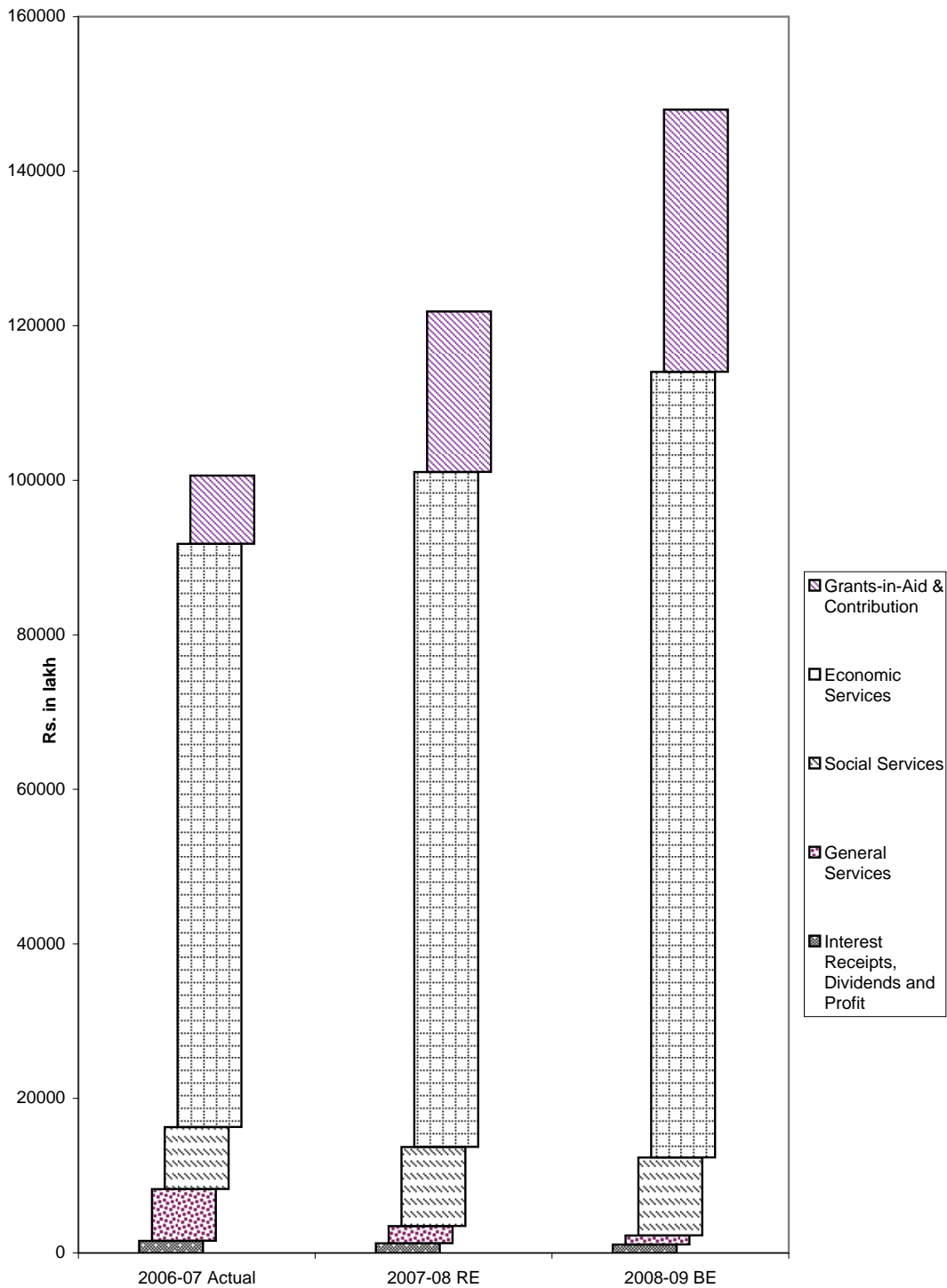
(Rs.in lakh)

| Sl.No. | Sources of Non-Tax Revenue | 2006-07 Actual | 2007-08 Revised Estimates | 2008-09 Revised Estimates | Col.5 as percentage of col.4 |
|--------|---|-------------------------------|---------------------------------|---------------------------------|------------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | NON-TAX RECEIPTS (including grant-in-aid and contribution) | 100611.11 (100.00) | 121840.92 (100.00) | 147961.65 (100.00) | 121.44 |
| 1 | Interest Receipts, Dividends and Profit | 1560.35 (1.55) | 1249.90 (1.03) | 1088.22 (0.74) | 87.06 |
| 2 | General Services | 6708.08 (6.67) | 2220.83 (1.82) | 1181.63 (0.80) | 53.21 |
| 2.1 | Police | 60.72 (0.06) | 78.70 (0.06) | 46.41 (0.03) | 58.97 |
| 2.2 | Public Works | 178.69 (0.18) | 258.00 (0.21) | 160.19 (0.11) | 62.09 |
| 2.3 | Administrative and Other General Services | 6468.67 (6.43) | 1884.13 (1.55) | 975.03 (0.66) | 51.75 |
| 3 | Social Services | 8021.97 (7.97) | 10245.15 (8.41) | 10077.27 (6.81) | 98.36 |
| 3.1 | Education, Sports, Art and Culture | 1056.87 (1.05) | 812.23 (0.67) | 735.81 (0.50) | 90.59 |
| 3.2 | Medical, Family Welfare and Public Health | 905.90 (0.90) | 617.42 (0.51) | 638.15 (0.43) | 103.36 |
| 3.3 | Water Supply and Sanitation | 5808.56 (5.77) | 8523.00 (7.00) | 8396.00 (5.67) | 98.51 |
| 3.4 | Housing & Urban Development | 27.23 (0.03) | 36.02 (0.03) | 26.34 (0.02) | 73.13 |
| 3.5 | Labour and Employment | 196.67 (0.20) | 242.76 (0.20) | 273.16 (0.18) | 112.52 |
| 3.6 | Other Social Services | 26.74 (0.03) | 13.72 (0.01) | 7.81 (0.01) | 56.92 |

| Sl.No. | Sources of Non-Tax Revenue | 2006-07 Actual | 2007-08 Revised Estimates | 2008-09 Revised Estimates | Col.5 as percentage of col.4 |
|--------|--|---------------------------------|-----------------------------------|-----------------------------------|------------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 4 | Economic Services | 75471.93 (75.01) | 87350.19 (71.69) | 101682.15 (68.72) | 116.41 |
| 4.1 | Crop Husbandry, Animal Husbandry, Dairy Development and Fisheries | 312.10 (0.31) | 457.07 (0.38) | 351.64 (0.24) | 76.93 |
| 4.2 | Forestry & Wild Life | 199.04 (0.20) | 222.40 (0.18) | 242.10 (0.16) | 108.86 |
| 4.3 | Non-Ferrous Mining & Metallurgical Industries | 3430.14 (3.41) | 2900.00 (2.38) | 4000.00 (2.70) | 137.93 |
| 4.4 | Co-operation | 9.16 (0.01) | 30.20 (0.02) | 29.60 (0.02) | 98.01 |
| 4.5 | Major, Medium and Minor Irrigation | 370.91 (0.37) | 1577.01 (1.29) | 959.63 (0.65) | 60.85 |
| 4.6 | Power | 68245.19 (67.83) | 79500.00 (65.25) | 92960.17 (62.83) | 116.93 |
| 4.7 | Village, Small & Other Industries | 353.38 (0.35) | 313.03 (0.26) | 525.60 (0.36) | 167.91 |
| 4.8 | Other Economic Services | 2552.01 (2.54) | 2350.48 (1.93) | 2613.41 (1.77) | 111.19 |
| 5 | Grants-in-Aid and Contribution | 8848.78 (8.80) | 20774.85 (17.05) | 33932.38 (22.93) | 163.33 |

Chart - 4

Sourcewise Non-Tax Receipts on Revenue Account



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

5.1 Out of the estimated total revenue expenditure of Rs.3283.89 crore during the year 2008-09, developmental expenditure and non-developmental expenditure account for Rs.2183.31 crore and Rs.1100.58 crore or 66.49 and 33.51 per cent respectively. As compared to the revised estimate of 2007-08, the developmental expenditure for 2008-09 is expected to increase by 6.90 per cent and non-developmental expenditure is expected to increase by 26.77 per cent respectively.

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

TABLE -5

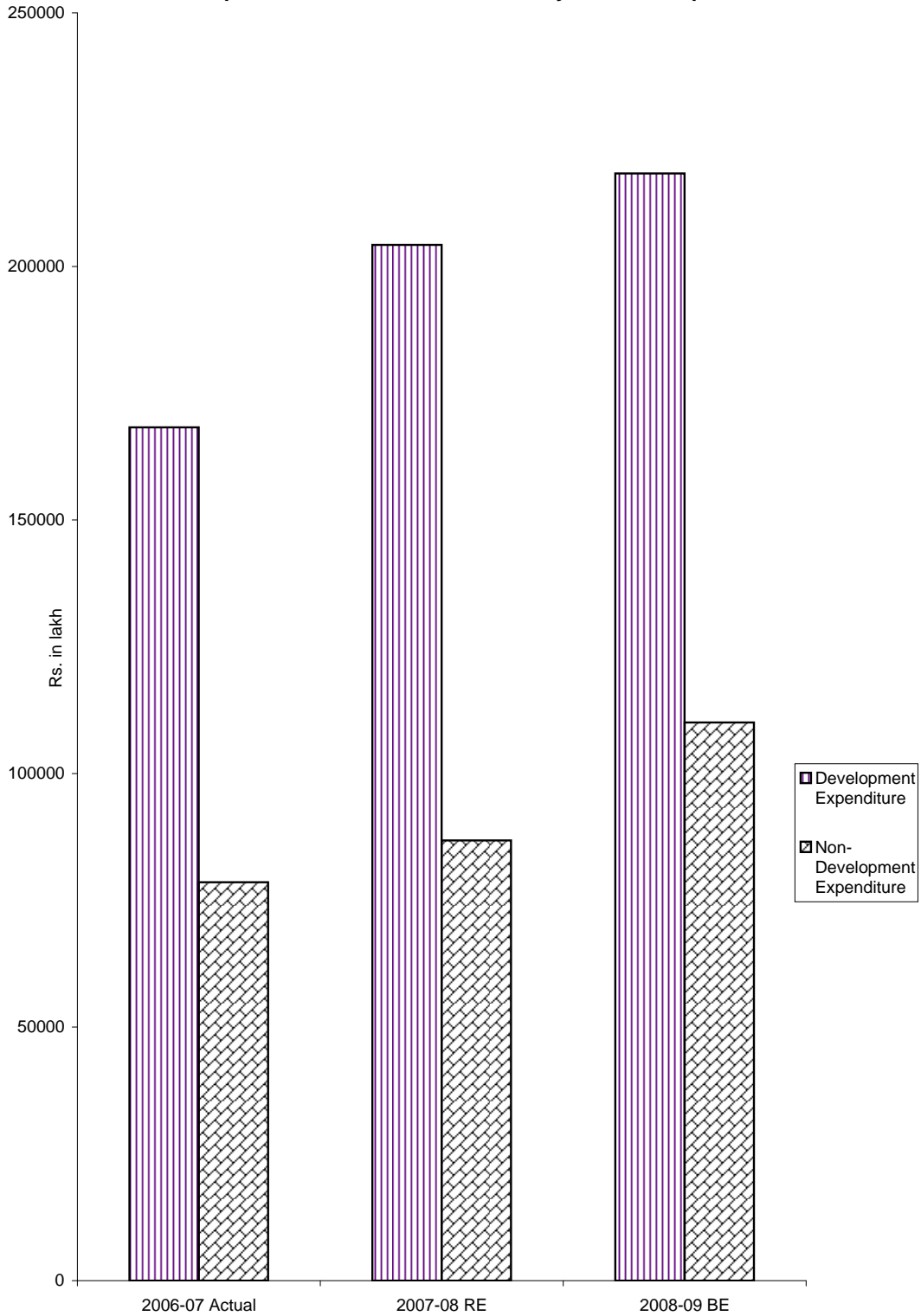
EXPENDITURE ON REVENUE ACCOUNT BY BROAD GROUPS

(Rs. in lakh)

| Sl.No. | Broad Groups of Expenditure | 2006-07 Actual | 2007-08 Revised Estimates | 2008-09 Budget Estimates | Col.5 as percentage of col.4 |
|-----------|---------------------------------------|-------------------|---------------------------------|--------------------------------|------------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | EXPENDITURE ON REVENUE ACCOUNT | 246831.00 | 291058.39 | 328388.91 | 112.83 |
| | | (100.00) | (100.00) | (100.00) | |
| I | Development Expenditure | 168279.11 | 204239.74 | 218331.01 | 106.90 |
| | | (68.18) | (70.17) | (66.49) | |
| 1 | Economic Services | 85144.05 | 104179.34 | 109510.96 | 105.12 |
| | | (34.49) | (35.79) | (33.35) | |
| 2 | Social Services | 83135.06 | 100060.40 | 108820.05 | 108.75 |
| | | (33.68) | (34.38) | (33.14) | |
| II | Non-Development Expenditure | 78551.89 | 86818.65 | 110057.90 | 126.77 |
| | | (31.82) | (29.83) | (33.51) | |
| 1 | General Services | 78551.89 | 86818.65 | 110057.90 | 126.77 |
| | | (31.82) | (29.83) | (33.51) | |

Chart - 5

Expenditure on Revenue Account by Broad Groups



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 2008-09, the expenditure on Economic Services and Social Services is estimated at Rs.1095.10 crore and Rs.1088.20 crore respectively accounting for 50.16 per cent and 49.84 per cent of the total development expenditure.

6.3 Under Economic Services, the single largest head of expenditure at Rs.691.89 crore, accounting for 31.69 per cent of the total development expenditure is for Water and Power Development. Out of the total budgeted Rs.1088.20 crore under Social Services, an amount of Rs.447.79 crore or 20.51 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. 303.61 crore or 13.90 per cent of the total.

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

TABLE - 6

DEVELOPMENT EXPENDITURE (REVENUE ACCOUNT)

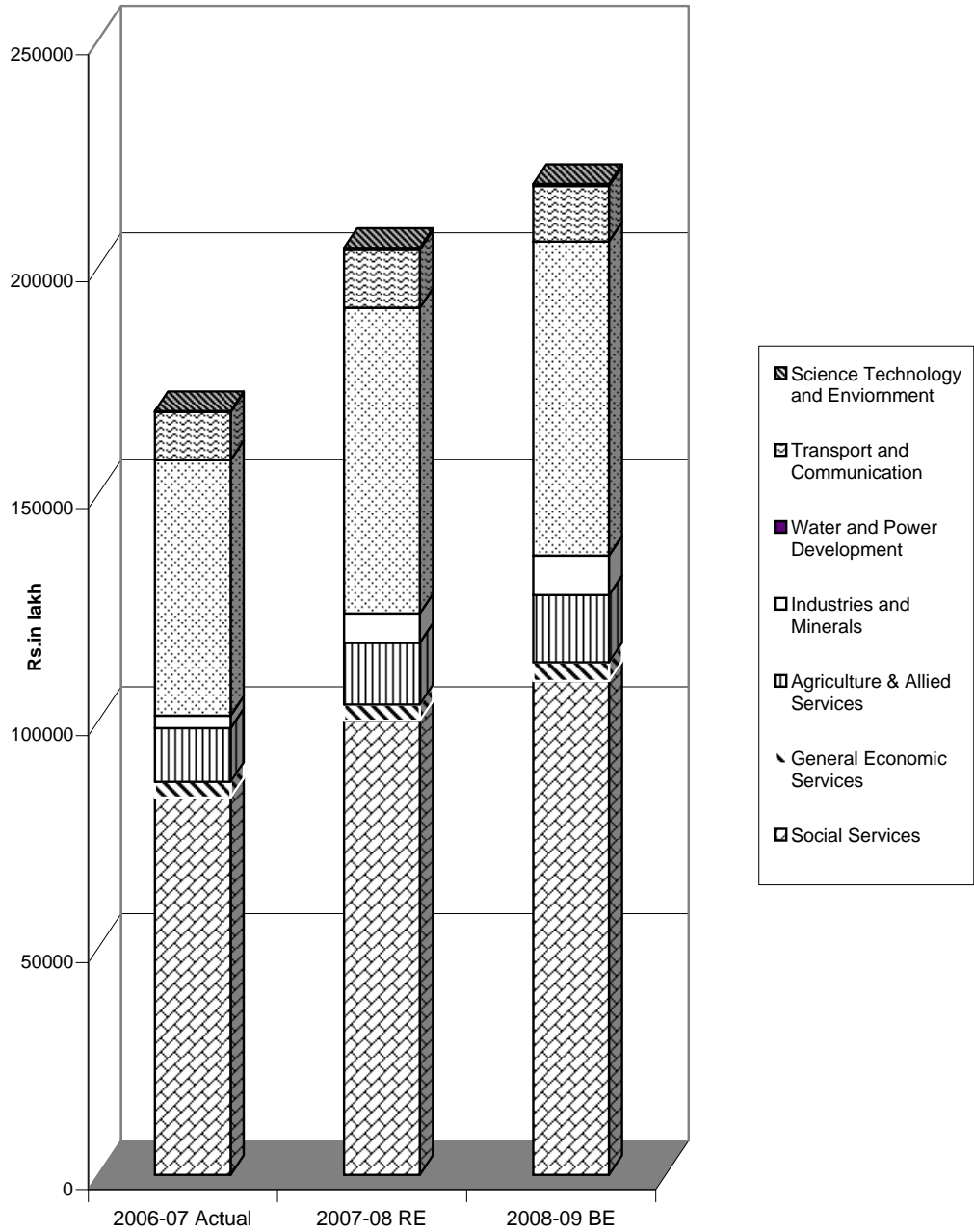
(Rs.in lakh)

| Sl.No. | Heads of Expenditure | 2006-07 Actual | 2007-08 Revised Estimates | 2008-09 Budget Estimates | Col.5 as percentage of col.4 |
|--------|---|---------------------|---------------------------------|--------------------------------|------------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | DEVELOPMENT EXPENDITURE | 168279.11 | 204239.74 | 218331.01 | 106.90 |
| | | (100.00) | (100.00) | (100.00) | |
| I | SOCIAL SERVICES | 83135.06 | 100060.40 | 108820.05 | 108.75 |
| | | (49.40) | (48.99) | (49.84) | |
| 1 | General & Technical Education, Sports & Youth Services, Art & Culture | 40514.04 (24.08) | 42223.60 (20.67) | 44778.88 (20.51) | 106.05 |
| 2 | Medical, Family Welfare, Public Health, Sanitation & Water Supply | 24150.15 (14.35) | 27048.75 (13.24) | 30361.60 (13.90) | 112.25 |
| 3 | Housing & Urban Development | 4899.67 (2.91) | 8192.24 (4.01) | 12746.06 (5.84) | 155.59 |
| 4 | Labour & Employment | 1465.11 (0.87) | 1552.37 (0.76) | 1681.79 (0.77) | 108.34 |
| 5 | Social Security & Welfare | 9610.24 (5.71) | 18142.38 (8.88) | 16662.74 (7.63) | 91.84 |
| 6 | Other Social Services | 2495.85 (1.48) | 2901.06 (1.42) | 2588.98 (1.19) | 89.24 |

| Sl.No. | Heads of Expenditure | 2006-07 Actual | 2007-08 Revised Estimates | 2008-09 Budget Estimates | Col.5 as percentage of col.4 |
|--------|--|-------------------|---------------------------------|--------------------------------|------------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| II | ECONOMIC SERVICES | 85144.05 | 104179.34 | 109510.96 | 105.12 |
| | | (50.60) | (51.01) | (50.16) | |
| 1 | General Economic Services | 3460.11 | 3565.75 | 4104.89 | 115.12 |
| | | (2.06) | (1.75) | (1.88) | |
| 2 | Agriculture & Allied Services including Rural Development & Hill Areas | 11833.83 | 13632.84 | 14810.83 | 108.64 |
| | | (7.03) | (6.67) | (6.78) | |
| 2.1 | Crop Husbandry, Agricultural Research, Fisheries, Animal Husbandry & Dairy Development | 5145.39 | 5842.91 | 6232.54 | 106.67 |
| | | (3.06) | (2.86) | (2.85) | |
| 2.2 | Forestry & Wild Life | 1295.64 | 1783.72 | 1597.06 | 89.54 |
| | | (0.77) | (0.87) | (0.73) | |
| 2.3 | Rural Development | 4566.64 | 4784.15 | 5850.32 | 122.29 |
| | | (2.71) | (2.34) | (2.68) | |
| 2.4 | Others | 826.16 | 1222.06 | 1130.91 | 92.54 |
| | | (0.49) | (0.60) | (0.52) | |
| 3 | Industries & Minerals | 2754.45 | 6420.72 | 8707.52 | 135.62 |
| | | (1.64) | (3.14) | (3.99) | |
| 3.1 | Industries | 1541.40 | 4618.50 | 6072.60 | 131.48 |
| | | (0.92) | (2.26) | (2.78) | |
| 3.2 | Village & Small Industries | 1136.49 | 1668.22 | 2479.37 | 148.62 |
| | | (0.68) | (0.82) | (1.14) | |
| 3.3 | Non-Ferrous Mining & Metall- urgical Industries | 76.56 | 134.00 | 155.55 | 116.08 |
| | | (0.05) | (0.07) | (0.07) | |
| 4 | Water and Power Development | 56304.45 | 67345.73 | 69189.36 | 102.74 |
| | | (33.46) | (32.97) | (31.69) | |
| 4.1 | Power | 53666.70 | 63647.89 | 65398.36 | 102.75 |
| | | (31.89) | (31.16) | (29.95) | |
| 4.2 | Non-Conventional Sources of Energy | 31.95 | 28.00 | 33.00 | 117.86 |
| | | (0.02) | (0.01) | (0.02) | |
| 4.3 | Irrigation and Flood Control | 2605.80 | 3669.84 | 3758.00 | 102.40 |
| | | (1.55) | (1.80) | (1.72) | |
| 5 | Transport and Communication | 10595.41 | 12784.30 | 12250.36 | 95.82 |
| | | (6.30) | (6.26) | (5.61) | |
| 5.1 | Roads and Bridges | 7522.60 | 9410.00 | 8281.60 | 88.01 |
| | | (4.47) | (4.61) | (3.79) | |
| 5.2 | Others | 3072.81 | 3374.30 | 3968.76 | 117.62 |
| | | (1.83) | (1.65) | (1.82) | |
| 6 | Science, Technology and Environment | 195.80 | 430.00 | 448.00 | 104.19 |
| | | (0.12) | (0.21) | (0.21) | |
| 6.1 | Other Scientific Research | 51.78 | 136.00 | 142.00 | 104.41 |
| | | (0.03) | (0.07) | (0.07) | |
| 6.2 | Ecology and Environment | 144.02 | 294.00 | 306.00 | 104.08 |
| | | (0.09) | (0.14) | (0.14) | |

Chart - 6

Development Expenditure on Revenue Account



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

7.1 Non-Development Expenditure under General Services during 2008-09 is estimated at Rs.1100.58 crore as against the revised estimate of Rs.868.19 crore for 2007-08, thereby showing an increase of 26.77 per cent. The expenditure towards Organs of the State has decreased from Rs.37.05 crore in 2007-08 to Rs.30.90 crore or by 16.60 per cent during 2008-09. The expenditure under Fiscal Services has increased from Rs.19.95 crore in 2007-08 to Rs.23.86 crore in 2008-09 i.e. by 19.60 per cent. The expenditure in respect of Debt Services and Administrative Services recorded increase of 22.67 and 3.68 percent respectively as compared to the previous year.

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

TABLE – 7

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

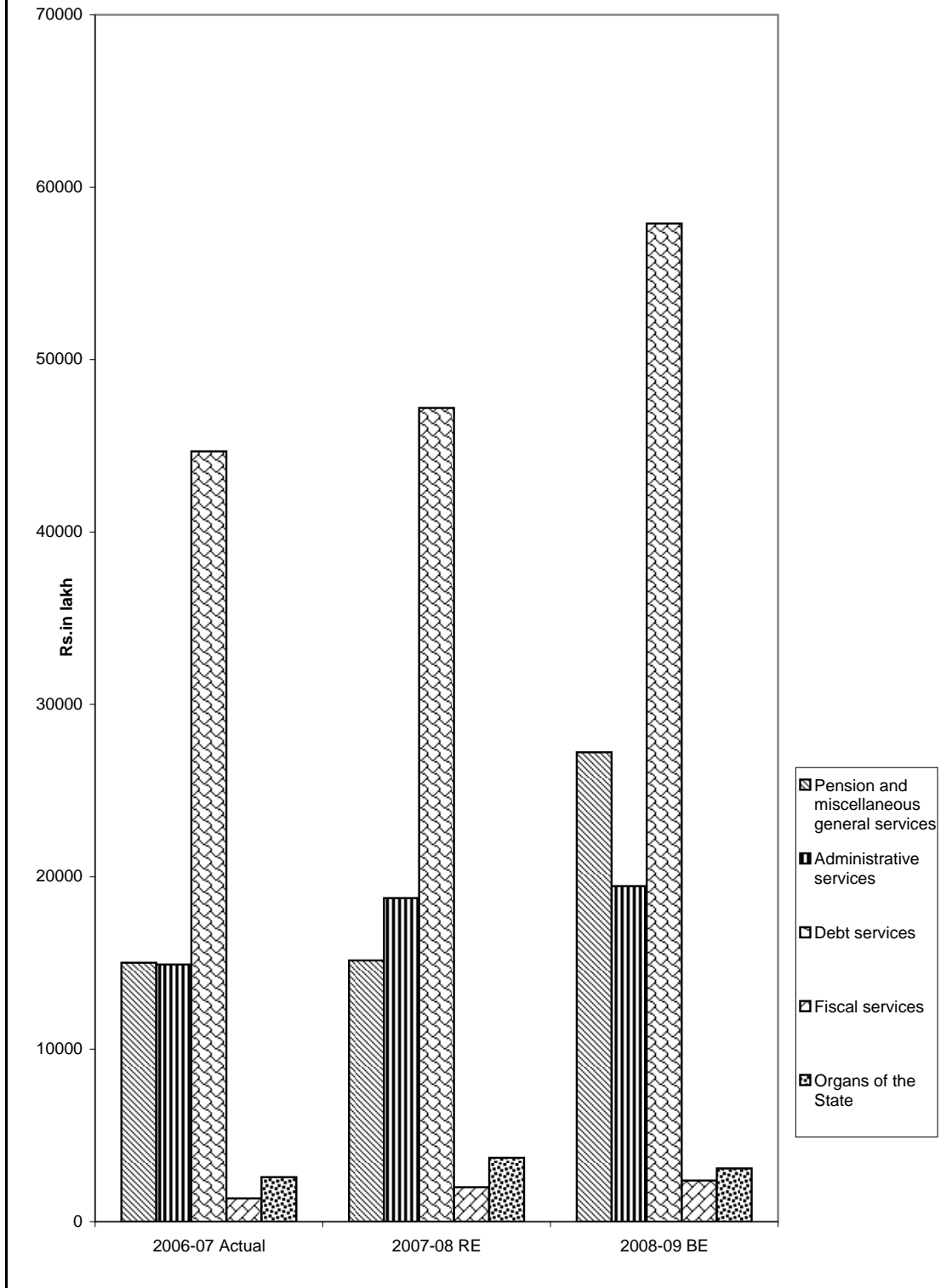
(Rs.in lakh)

| Sl.No. | Heads of Expenditure | 2006-07 Actual | 2007-08 Revised Estimates | 2008-09 Budget Estimates | Col.5 as percentage of col.4 |
|----------|--|-------------------|---------------------------------|--------------------------------|------------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | NON-DEVELOPMENT EXPENDITURE (GENERAL SERVICES) | 78551.89 | 86818.65 | 110057.90 | 126.77 |
| | | (100.00) | (100.00) | (100.00) | |
| 1 | Organs of the State | 2580.83 | 3704.53 | 3089.65 | 83.40 |
| | | (3.29) | (4.27) | (2.81) | |
| 1.1 | Parliament/State/Union Territory Legislature, President, Vice-president/ Governor, Administrator of Union Terri- Tories, Council of Ministers & Elections | 1387.76 (1.77) | 2254.74 (2.60) | 1502.35 (1.37) | 66.63 |
| 1.2 | Administration of Justice | 1193.07 (1.52) | 1449.79 (1.67) | 1587.30 (1.44) | 109.48 |
| 2 | Fiscal Services | 1352.40 | 1994.92 | 2385.95 | 119.60 |
| | | (1.72) | (2.30) | (2.17) | |
| 2.1 | Collection of Taxes on Property and Capital Transaction | 497.15 (0.63) | 817.87 (0.94) | 1139.10 (1.04) | 139.28 |
| 2.2 | Collection of Taxes on Commodities and Services | 843.13 (1.07) | 1167.70 (1.34) | 1237.50 (1.12) | 105.98 |
| 2.3 | Other Fiscal Services | 12.12 (0.02) | 9.35 (0.01) | 9.35 (0.01) | 100.00 |

| Sl.No. | Heads of Expenditure | 2006-07 Actual | 2007-08 Revised Estimates | 2008-09 Budget Estimates | Col.5 as percentage of col.4 |
|----------|---|-------------------|---------------------------------|--------------------------------|------------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 3 | Debt Services | 44680.61 | 47200.00 | 57900.00 | 122.67 |
| | | (56.88) | (54.37) | (52.61) | |
| 3.1 | Interest Payment | 44680.61 | 47200.00 | 57900.00 | 122.67 |
| | | (56.88) | (54.37) | (52.61) | |
| 4 | Administrative Services | 14918.29 | 18770.55 | 19460.75 | 103.68 |
| | | (18.99) | (21.62) | (17.68) | |
| 4.1 | Secretariat General Services, District Administration, Treasury and Accounts Administration | 2636.23 | 3167.03 | 3249.05 | 102.59 |
| | | (3.36) | (3.65) | (2.95) | |
| 4.2 | Police and Jails | 8120.06 | 9637.95 | 10461.30 | 108.54 |
| | | (10.34) | (11.10) | (9.51) | |
| 4.3 | Stationery & Printing | 326.11 | 335.90 | 396.60 | 118.07 |
| | | (0.42) | (0.39) | (0.36) | |
| 4.4 | Other Administrative Services | 3835.89 | 5629.67 | 5353.80 | 95.10 |
| | | (4.88) | (6.48) | (4.86) | |
| 5 | Pension and Miscellaneous General Services | 15019.76 | 15148.65 | 27221.55 | 179.70 |
| | | (19.12) | (17.45) | (24.73) | |

Chapter - 7

Non-Development Expenditure on Revenue Account



8. CAPITAL ACCOUNT

8.1 The total receipts on Capital Account for 2008-09 are estimated at Rs.3027.76 crore against the disbursement of Rs.3261.30 crore, showing a deficit of Rs.233.53 crore. The receipts in the budget, record an increase of 11.55 percent as compared to the revised estimate. Loans and advances from the Central Government are estimated to increase from Rs.150.00 crore in 2007-08 to Rs.199.00 crore or by 32.67 per cent in 2008-09. Internal Debt of the State Government is also expected to increase by 46.42 per cent from Rs.561.00 crore in 2007-08 to Rs.821.40 crore in 2008-09.

8.2 The disbursements in 2008-09 are expected to increase to Rs.3261.30 crore from Rs.2766.03 crore in 2007-08, an increase of 17.91 per cent. Under the capital account outside Revenue, the expenditure is estimated at Rs.1015.48 crore in 2008-09, showing rise of 41.46 per cent over that of the previous year.

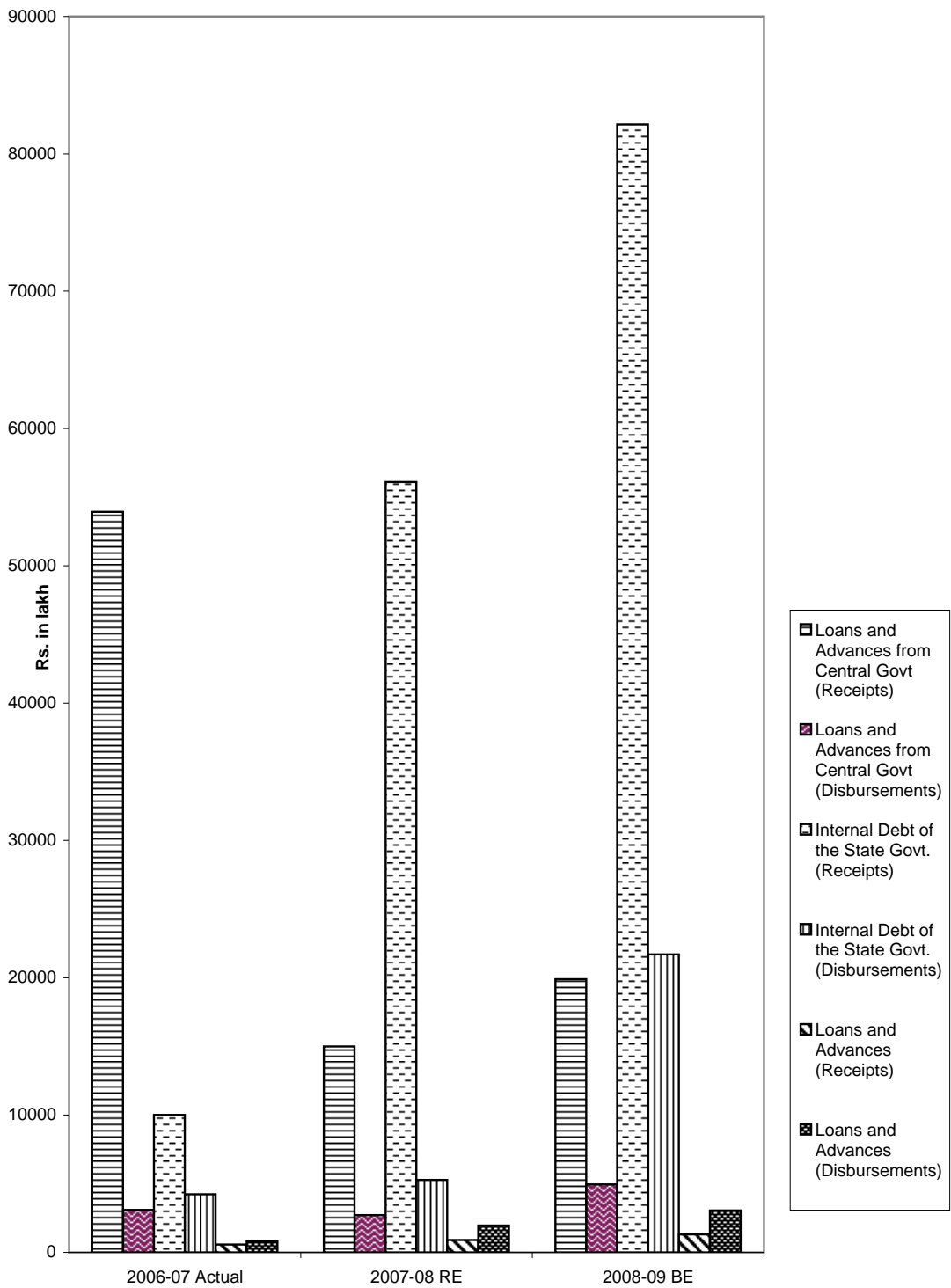
8.3 The detailed receipts and disbursements on the Capital Account are given in Table 8. They are also depicted in Chart - 8.

TABLE – 8
CAPITAL ACCOUNT

(Rs.in lakh)

| Sl.No. | Heads of Receipts/Disbursements | 2006-07 Actual | 2007-08 Revised Estimates | 2008-09 Budget Estimates | Col.5 as percentage of col.4 |
|----------|---|-------------------|---------------------------------|--------------------------------|------------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 1 | Capital Account Receipts | 1099802.87 | 271427.73 | 302776.41 | 111.55 |
| | | (100.00) | (100.00) | (100.00) | |
| 1.1 | Loans and Advances | 578.49 | 900.35 | 1309.03 | 145.39 |
| | | (0.05) | (0.33) | (0.43) | |
| 1.2 | Loans and Advances from Central Govt. | 53929.51 | 15000.00 | 19900.00 | 132.67 |
| | | (4.90) | (5.53) | (6.57) | |
| 1.3 | Internal Debt of the State Govt. | 10018.05 | 56100.00 | 82140.00 | 146.42 |
| | | (0.91) | (20.67) | (27.13) | |
| 1.4 | Public Account Receipts | 1035276.82 | 199427.38 | 199427.38 | 100.00 |
| | | (94.13) | (73.47) | (65.87) | |
| 2 | Capital Account Disbursements | 1109798.61 | 276603.20 | 326129.50 | 117.91 |
| | | (100.00) | (100.00) | (100.00) | |
| 2.1 | Capital Account outside Revenue Account | 62634.45 | 71783.44 | 101547.75 | 141.46 |
| | | (5.64) | (25.95) | (31.14) | |
| 2.2 | Loans and Advances | 814.17 | 1957.75 | 3056.74 | 156.14 |
| | | (0.07) | (0.71) | (0.94) | |
| 2.3 | Loans and Advances from Central Govt. | 3097.69 | 2711.50 | 4950.00 | 182.56 |
| | | (0.28) | (0.98) | (1.52) | |
| 2.4 | Contingency Fund | 0.00 | 0.00 | 0.00 | - |
| | | (0.00) | (0.00) | (0.00) | |
| 2.5 | Internal Debt of the State Government | 4230.48 | 5278.50 | 21703.00 | 411.16 |
| | | (0.38) | (1.91) | (6.65) | |
| 2.6 | Public Account Disbursements | 1039021.82 | 194872.01 | 194872.01 | 100.00 |
| | | (93.62) | (70.45) | (59.75) | |
| 3 | Capital Account Surplus (+) or Deficit (-) | -9995.74 | -5175.47 | -23353.09 | |

Chart - 8
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 2008-09 works out to 66.27 per cent and 33.73 per cent respectively. The percentage shares of Economic and Social Services under Development Expenditure work out to 45.69 and 20.58 per cent respectively.

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 - 9.

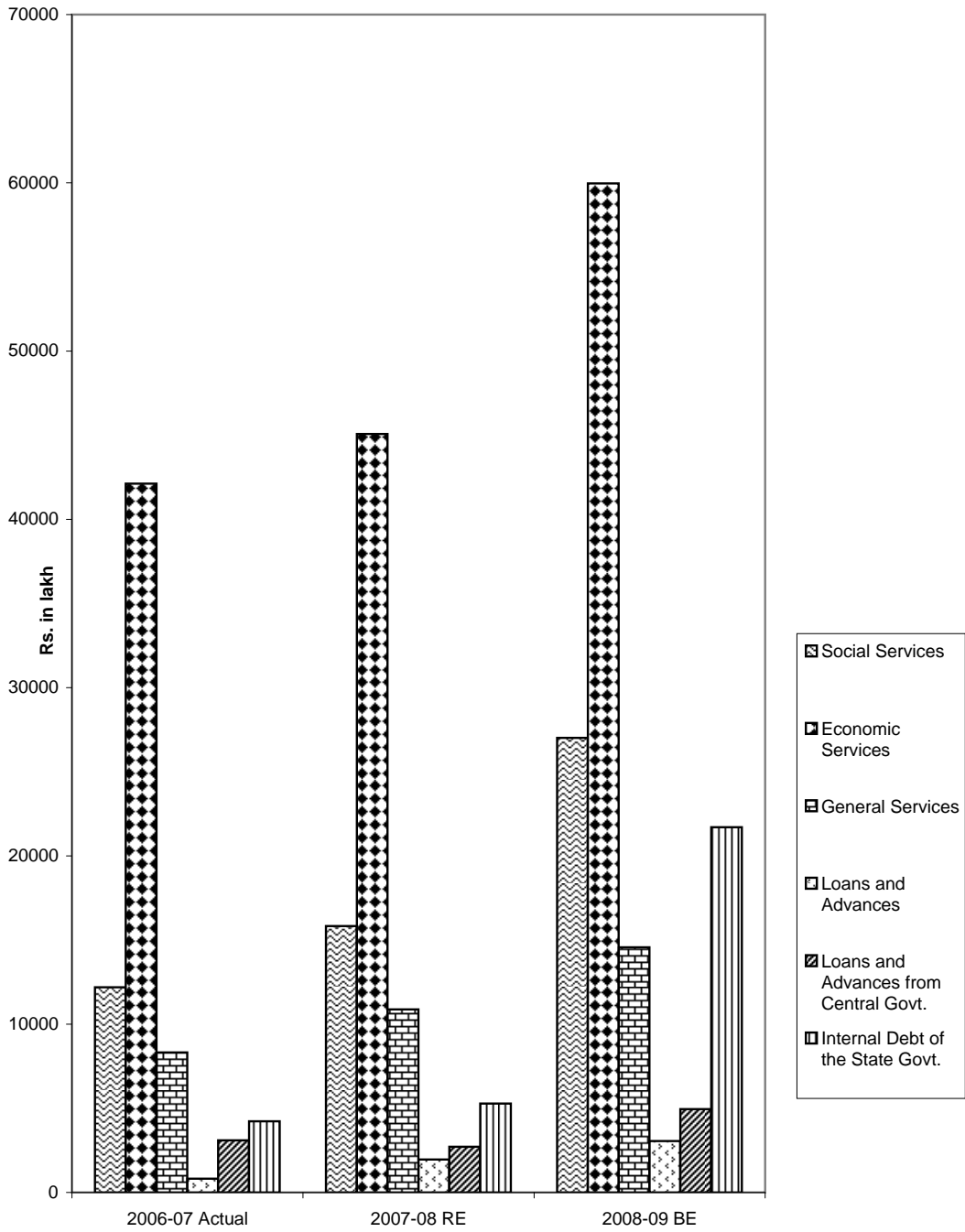
TABLE - 9

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

| (Rs.in lakh) | | | | | |
|--------------|--|-------------------|---------------------------------|--------------------------------|------------------------------------|
| Sl.No. | Heads of Expenditure | 2006-07 Actual | 2007-08 Revised Estimates | 2008-09 Budget Estimates | Col.5 as percentage of col.4 |
| 1 | 2 | 3 | 4 | 5 | 6 |
| | EXPENDITURE ON CAPITAL ACCOUNT | 70776.79 | 81731.19 | 131257.49 | 160.60 |
| | | (100.00) | (100.00) | (100.00) | |
| I | DEVELOPMENT EXPENDITURE | 54313.56 | 60905.83 | 86979.25 | 142.81 |
| | | (76.74) | (74.52) | (66.27) | |
| A | Social Services | 12193.64 | 15829.96 | 27013.07 | 170.65 |
| | | (17.23) | (19.37) | (20.58) | |
| 1 | Education, Sports, Art & Culture | 2894.24 | 4734.24 | 6609.20 | 139.60 |
| | | (4.09) | (5.79) | (5.04) | |
| 2 | Medical, Family Welfare, Public Health, Sanitation & Water Supply | 8842.90 | 10440.38 | 19602.40 | 187.76 |
| | | (12.49) | (12.77) | (14.93) | |
| 3 | Housing | 2.16 | 77.37 | 27.00 | 34.90 |
| | | (0.00) | (0.09) | (0.02) | |
| 4 | Urban Development | 355.76 | 230.00 | 497.50 | 216.30 |
| | | (0.50) | (0.28) | (0.38) | |
| 5 | Others | 98.58 | 347.97 | 276.97 | 79.60 |
| | | (0.14) | (0.43) | (0.21) | |
| B | Economic Services | 42119.92 | 45075.87 | 59966.18 | 133.03 |
| | | (59.51) | (55.15) | (45.69) | |
| 1 | General Economic Services | 226.33 | 300.00 | 943.00 | 314.33 |
| | | (0.32) | (0.37) | (0.72) | |
| 2 | Agricultural & Allied Services including Rural Development & Hill Areas | 1471.32 | 1779.07 | 1984.81 | 115.56 |
| | | (2.08) | (2.18) | (1.51) | |
| 3 | Industries & Minerals | 2002.92 | 1935.00 | 1526.45 | 78.89 |
| | | (2.83) | (2.37) | (1.16) | |

| Sl.No. | Heads of Expenditure | 2006-07 Actual | 2007-08 Revised Estimates | 2008-09 Budget Estimates | Col.5 as percentage of col.4 |
|-----------|--|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 4 | Water and Power Development | 26090.20 (36.86) | 27230.45 (33.32) | 39455.14 (30.06) | 144.89 |
| 4.1 | Irrigation and Flood Control | 15794.97 (22.32) | 16116.20 (19.72) | 18626.14 (14.19) | 115.57 |
| 4.2 | Power Projects | 10290.23 (14.54) | 11014.25 (13.48) | 20729.00 (15.79) | 188.20 |
| 4.3 | Non-Conventional Sources of Energy Energy | 5.00 (0.01) | 100.00 (0.12) | 100.00 (0.08) | 100.00 |
| 5 | Transport and Communication | 12329.15 (17.42) | 13831.35 (16.92) | 16056.78 (12.23) | 116.09 |
| 5.1 | Roads and Bridges | 11458.02 (16.19) | 12664.75 (15.50) | 14768.68 (11.25) | 116.61 |
| 5.2 | Others | 871.13 (1.23) | 1166.60 (1.43) | 1288.10 (0.98) | 110.41 |
| II | NON-DEVELOPMENT EXPENDITURE | 16463.23 (23.26) | 20825.36 (25.48) | 44278.24 (33.73) | 212.62 |
| 1 | General Services | 8320.89 (11.76) | 10877.61 (13.31) | 14568.50 (11.10) | 133.93 |
| 2 | Loans and Advances | 814.17 (1.15) | 1957.75 (2.40) | 3056.74 (2.33) | 156.14 |
| 3 | Loans and Advances from Government of India | 3097.69 (4.38) | 2711.50 (3.32) | 4950.00 (3.77) | 182.56 |
| 4 | Internal Debt of the State Government | 4230.48 (5.98) | 5278.50 (6.46) | 21703.00 (16.53) | 411.16 |
| 5 | Appropriation to the Contingency Fund | 0.00 (0.00) | 0.00 (0.00) | 0.00 (0.00) | - |

Chart - 9
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 2008-09 work out to Rs.38659.63 as compared to Rs.34549.71 for 2007-08, showing thereby an increase of 11.89 per cent. Estimates of per capita receipts on Revenue and Capital Account for 2008-09 are placed at Rs.20754.19 and Rs.17905.17 respectively as against Rs.17887.48 and Rs.16662.23 respectively for 2007-08. The per capita tax revenue is expected to rise by 15.35 per cent in 2008-09 as compared to 2007-08.

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

TABLE – 10

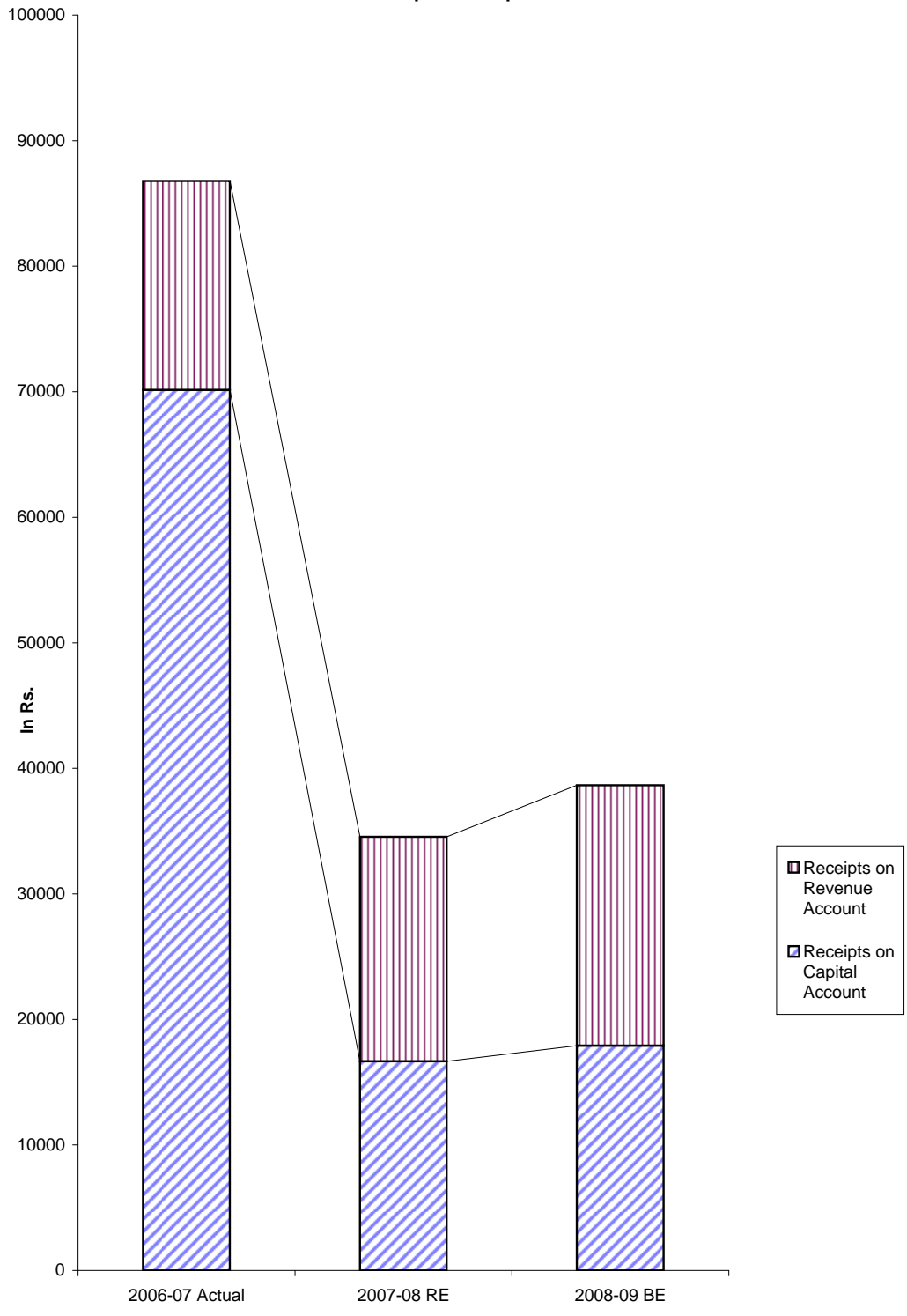
PER CAPITA RECEIPTS ON REVENUE AND CAPITAL ACCOUNT

(In Rs.)

| Sl. No. | Sources of Receipts | 2006-07 Actual | 2007-08 Revised Estimates | 2008-09 Budget Estimates | Col.5 as percentage of col. 4 |
|-----------|--|-----------------|---------------------------|--------------------------|-------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| I | RECEIPTS ON REVENUE ACCOUNT | 16643.86 | 17887.48 | 20754.19 | 116.03 |
| A | Tax Revenue | 10227.35 | 10407.99 | 12004.24 | 115.35 |
| 1 | Corporation Tax | 621.36 | 695.33 | 899.11 | 129.31 |
| 2 | Taxes on Income other than Corporation Tax | 377.30 | 434.56 | 564.58 | 129.92 |
| 3 | Other Taxes on Income & Expenditure | -0.13 | -0.12 | -0.06 | 48.17 |
| 4 | Land Revenue | 39.73 | 47.21 | 22.71 | 48.10 |
| 5 | Stamps & Registration | 739.30 | 449.79 | 499.51 | 111.05 |
| 6 | Estate duty | 0.00 | 0.00 | 0.00 | - |
| 7 | Taxes on Wealth | 0.77 | 0.92 | 0.83 | 90.22 |
| 8 | Customs | 388.33 | 453.04 | 524.13 | 115.69 |
| 9 | Union Excise Duties | 412.31 | 445.06 | 457.13 | 102.71 |
| 10 | State Excise | 364.97 | 441.99 | 455.64 | 103.09 |
| 11 | Sales Tax | 5387.86 | 5648.25 | 6069.49 | 107.46 |
| 12 | Taxes on vehicles | 475.53 | 520.26 | 574.46 | 110.42 |
| 13 | Taxes on Goods and Passengers | 880.24 | 555.62 | 650.56 | 117.09 |
| 14 | Taxes and Duties on Electricity | 0.00 | 0.00 | 0.00 | - |
| 15 | Service Tax | 190.69 | 239.10 | 295.74 | 123.69 |
| 16 | Other Taxes and Duties on Commodities and Services | 349.09 | 476.98 | 990.42 | 207.64 |
| B | Non-Tax Revenue | 5852.18 | 6204.18 | 6743.79 | 108.69 |
| C | Grants-in-aid & Contribution | 564.34 | 1275.31 | 2006.65 | 157.35 |
| II | RECEIPTS ON CAPITAL ACCOUNT | 70140.49 | 16662.23 | 17905.17 | 107.46 |
| 1 | Loans and Advances | 36.89 | 55.27 | 77.41 | 140.06 |
| 2 | Loans and Advances from Central Government | 3439.38 | 920.81 | 1176.82 | 127.80 |
| 3 | Internal Debt of the State Government | 638.91 | 3443.83 | 4857.48 | 141.05 |
| 4 | Public Account Receipts | 66025.31 | 12242.32 | 11793.46 | 96.33 |
| | GRAND TOTAL: | 86784.35 | 34549.71 | 38659.36 | 111.89 |

Chart - 10

Per Capita 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. Per capita development expenditure and non-development expenditure is expected to increase by 10.93 and 38.12 per cent in 2008-09 as compared to previous year. The per capita development expenditure shows an increase of 37.57 percent under Capital Account and 2.98 per cent under Revenue Account. Per capita non-development expenditure shows an increase of 22.12 per cent under Revenue Account and under capital account 104.82 per cent increase is recorded.

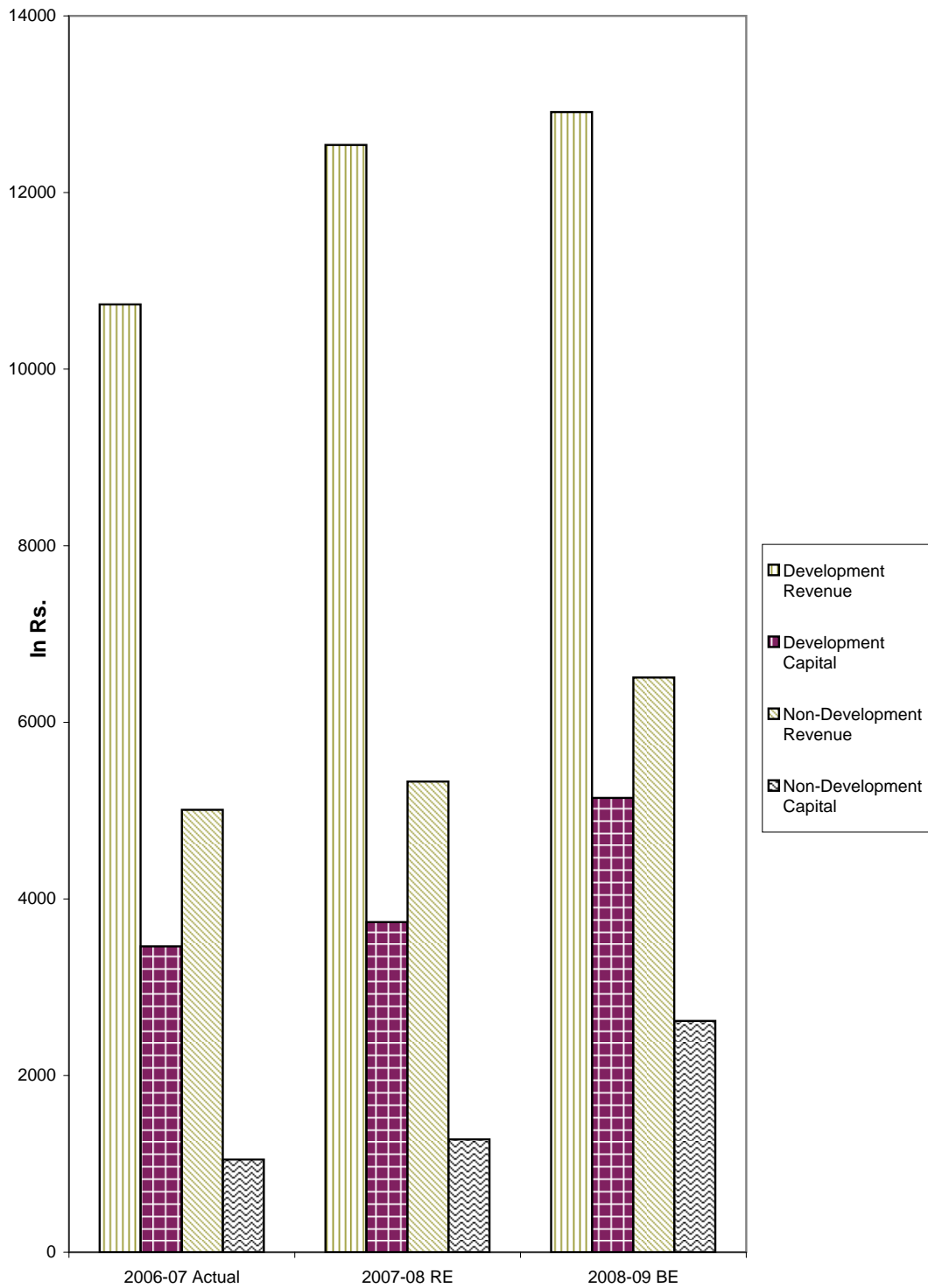
11.2 Details of per capita development and non-development expenditure under revenue and capital are shown in the table 11 below and also depicted in Chart 11.

TABLE - 11
PER CAPITA DEVELOPMENT AND NON-DEVELOPMENT
EXPENDITURE

| (In Rs.) | | | | | |
|----------|------------------------------------|-------------------|---------------------------------|--------------------------------|------------------------------------|
| Sl.No. | Sources of Receipts | 2006-07 Actual | 2007-08 Revised Estimates | 2008-09 Budget Estimates | Col.5 as percentage of col.6 |
| 1 | 2 | 3 | 4 | 5 | 6 |
| I | DEVELOPMENT EXPENDITURE | 14195.96 | 16276.59 | 18055.01 | 110.93 |
| | REVENUE | 10732.09 | 12537.74 | 12911.35 | 102.98 |
| | CAPITAL | 3463.88 | 3738.85 | 5143.66 | 137.57 |
| II | NON-DEVELOPMENT EXPENDITURE | 6059.64 | 6607.98 | 9126.92 | 138.12 |
| | REVENUE | 5009.69 | 5329.57 | 6508.45 | 122.12 |
| | CAPITAL | 1049.95 | 1278.41 | 2618.46 | 204.82 |
| III | TOTAL EXPENDITURE | 20255.60 | 22884.57 | 27181.93 | 118.78 |
| | REVENUE | 15741.77 | 17867.30 | 19419.81 | 108.69 |
| | CAPITAL | 4513.83 | 5017.26 | 7762.12 | 154.71 |

Chart - 11

Per Capita Development and Non-Development 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 12.

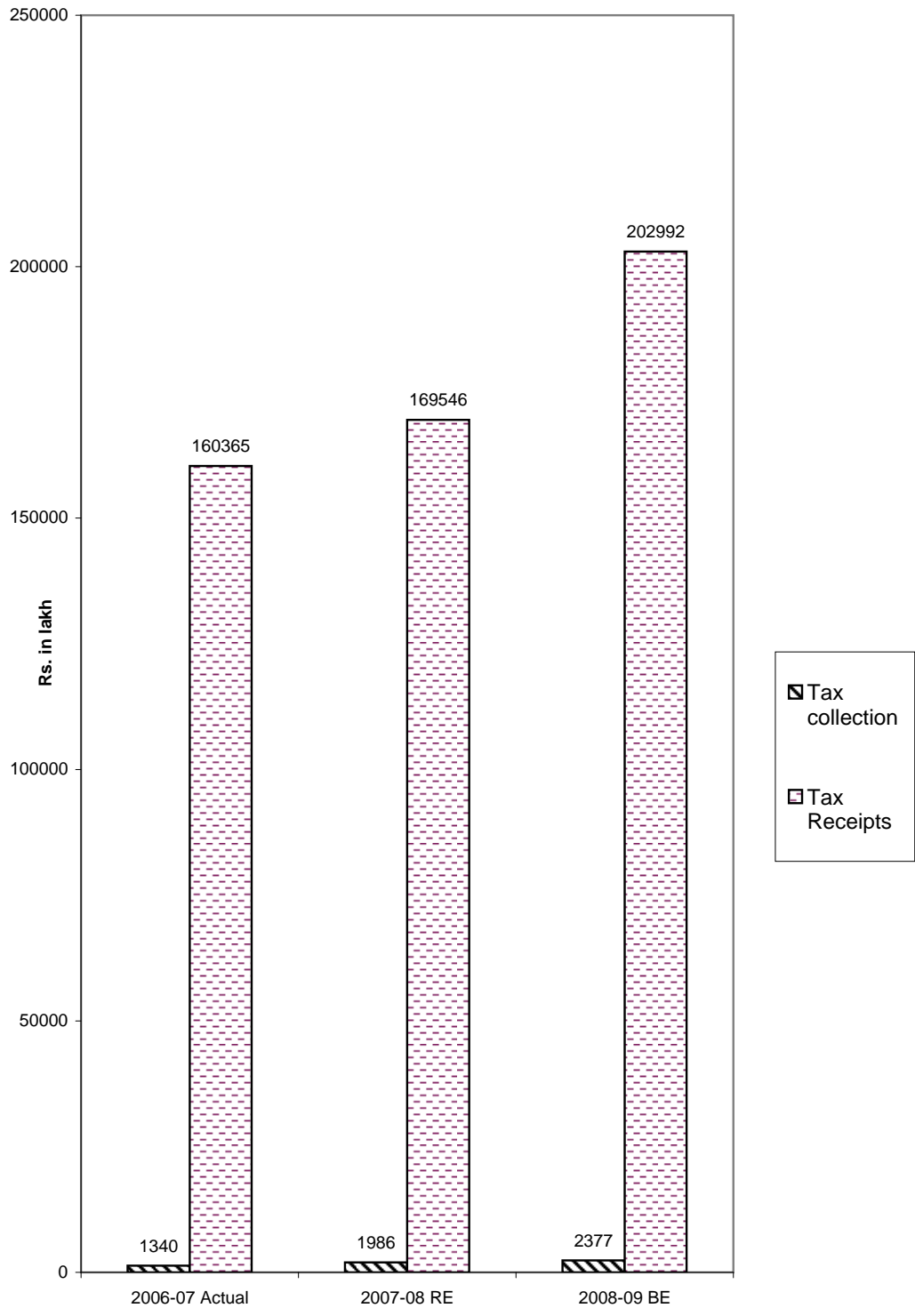
TABLE – 12

PERCENTAGE OF TAX COLLECTION TO TAX RECEIPTS

| Sl.No. | Sources of Receipts | 2006-07 Actual | 2007-08 Revised Estimates | 2008-09 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 | 44.98 | 61.39 | 214.69 |
| 5 | Stamps and Registration | 1.87 | 4.72 | 3.73 |
| 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 | 5.05 | 5.28 | 5.81 |
| 10 | Sales Tax | 0.44 | 0.64 | 0.53 |
| 11 | Taxes on Vehicles | 1.33 | 1.39 | 1.42 |
| 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 | 1.60 | 1.06 | 0.63 |
| 15 | Percentage of total tax collection to total tax receipts | 0.84 | 1.17 | 1.17 |

Chart - 12

Tax Collection to Tax Receipts



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

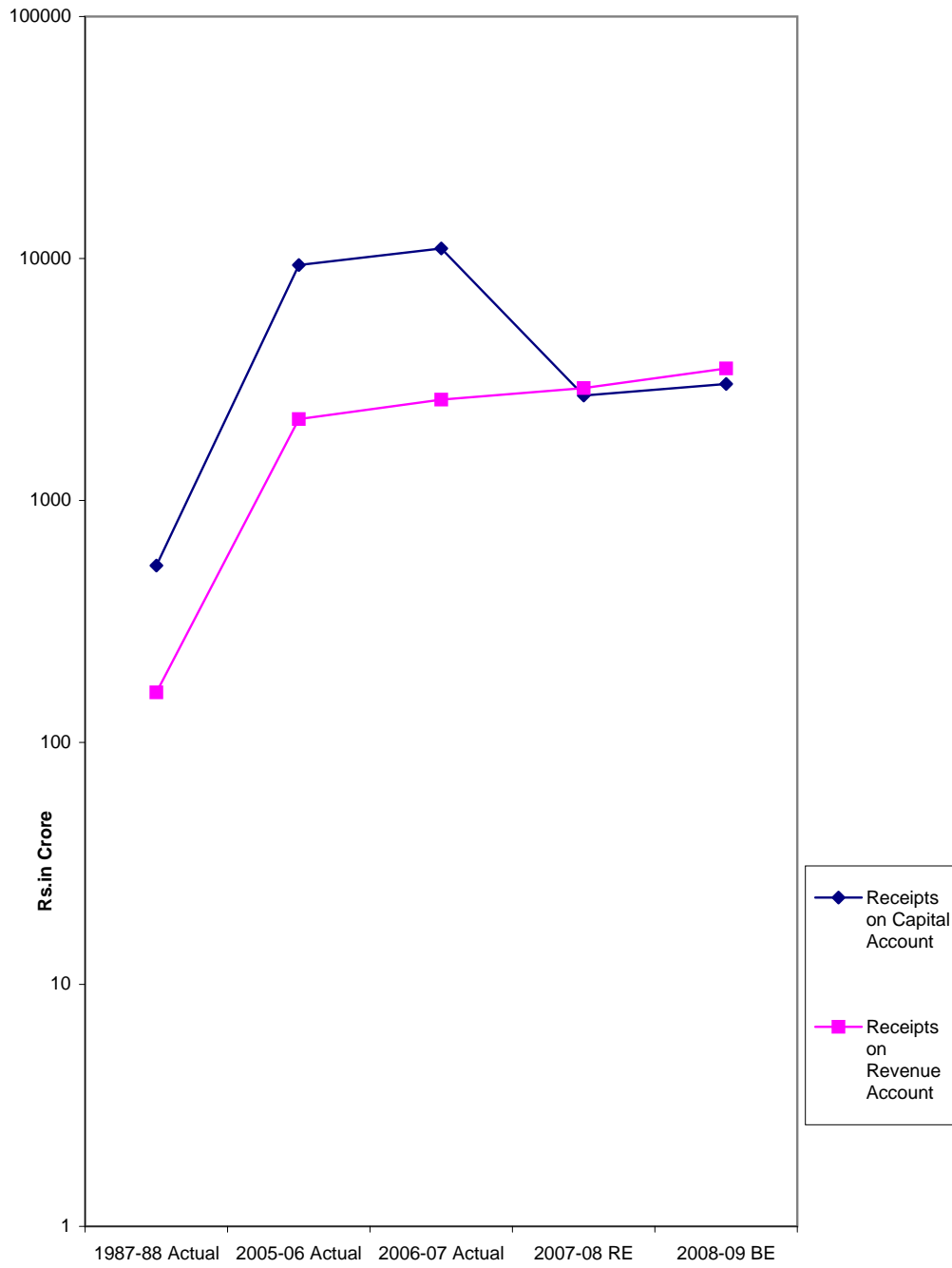
13.1 The trend in receipts on both the Revenue and the Capital Account for 1987-88 and from 2005-06 to 2008-09 are shown in Table 13. The details are also depicted in Chart – 13.

**TABLE – 13
TRENDS IN RECEIPTS**

| (Rs. in crore) | | | | | | |
|----------------|--|----------------------------------|-------------------------------------|-------------------------------------|------------------------------------|------------------------------------|
| Sr.No. | Head of Receipts | 1987-88 Actual | 2005-06 Actual | 2006-07 Actual | 2007-08 Revised Estimates | 2008-09 Budget Estimates |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| I | TOTAL RECEIPTS ON REVENUE AND CAPITAL ACCOUNT | 698.98 (100.00) | 11571.44 (1655.48) | 13607.79 (1946.81) | 5628.15 (805.19) | 6537.30 (935.26) |
| A | RECEIPTS ON REVENUE ACCOUNT | 160.98 (100.00) | 2168.89 (1347.30) | 2609.76 (1621.17) | 2913.87 (1810.08) | 3509.53 (2180.11) |
| 1 | Tax Revenue | 56.84 (100.00) | 1341.19 (2359.59) | 1603.65 (2821.33) | 1695.46 (2982.87) | 2029.92 (3571.28) |
| 2 | Non-tax Revenue | 36.22 (100.00) | 761.18 (2101.55) | 917.62 (2533.47) | 1010.66 (2790.34) | 1140.29 (3148.24) |
| 3 | Grants in Aid and Contribution | 67.92 (100.00) | 66.52 (97.94) | 88.49 (130.28) | 207.75 (305.87) | 339.32 (499.59) |
| B | RECEIPTS ON CAPITAL ACCOUNT | 538.00 (100.00) | 9402.55 (1747.69) | 10998.03 (2044.24) | 2714.28 (504.51) | 3027.76 (562.78) |
| 1 | Loans and Advances | 1.10 (100.00) | 6.33 (575.45) | 5.78 (525.45) | 9.00 (818.18) | 13.09 (1190.00) |
| 2 | Internal Debt of the State Government | 1.57 (100.00) | 86.28 (5495.54) | 100.18 (6380.89) | 561.00 (35732.48) | 821.40 (52318.47) |
| 3 | Loans and Advances from Central Government | 114.24 (100.00) | 612.12 (535.82) | 539.30 (472.07) | 150.00 (131.30) | 199.00 (174.19) |
| 4 | Public Account Receipts | 421.09 (100.00) | 8697.82 (2065.55) | 10352.77 (2458.56) | 1994.27 (473.60) | 1994.27 (473.60) |

Chart - 13

Trends in Receipts on Revenue and Capital Account



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

The detailed sectoral outlay for the Tenth/Eleventh Five Year Plan, expenditure for 2005-06 to 2007-08 and Budget Estimate for 2008-09 are given in Table 14.

TABLE – 14

TENTH/ELEVENTH FIVE YEAR PLAN AND BUDGET ESTIMATE 2008-09 OF GOA

(Rs. in Crore)

| Sl. No. | Heads of Development | Tenth Five Year Plan (2002-07) | Eleventh Five Year Plan Outlay* (2007-12) | Actual Expenditure 2005-06 | Actual Expenditure 2006-07 | Unreconciled Expenditure 2007-08 | Budget Estimates 2008-09 |
|--------------------|------------------------------------|--------------------------------|---|----------------------------|----------------------------|----------------------------------|--------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| I | Agriculture and Allied Activities | 133.44 | 211.76 | 47.52 | 37.87 | 45.07 | 53.60 |
| II | Rural Development | 82.55 | 234.98 | 28.15 | 28.62 | 24.35 | 41.16 |
| III | Special Area Development Programme | 18.00 | 23.10 | 3.76 | 4.82 | 5.06 | 4.50 |
| IV | Irrigation and Flood Control | 222.90 | 579.74 | 160.90 | 163.23 | 169.61 | 198.81 |
| V | Energy | 405.85 | 830.08 | 113.83 | 115.07 | 130.27 | 223.89 |
| VI | Industry and Minerals | 66.40 | 117.73 | 21.13 | 27.59 | 24.02 | 37.06 |
| VII | Transport | 392.84 | 716.84 | 107.92 | 128.43 | 141.18 | 161.60 |
| VIII | Science, Technology & Environment | 79.75 | 315.33 | 3.24 | 23.28 | 59.46 | 72.55 |
| X | General Economic Services | 159.75 | 181.19 | 28.71 | 26.87 | 31.35 | 38.21 |
| IX | Social Services | 1527.62 | 3977.70 | 349.15 | 433.22 | 473.68 | 725.12 |
| XI | General Services | 111.00 | 1296.55 | 93.94 | 80.96 | 89.64 | 130.45 |
| GRAND TOTAL | | 3200.00 | 8485.00 | 958.25 | 1069.96 | 1193.69 | 1686.95 |

*:- Tentatively approved.