



**GOVERNMENT OF GOA**

# **BUDGET IN BRIEF**

**2010-2011**



**DIRECTORATE OF PLANNING, STATISTICS AND EVALUATION**

**PANAJI, GOA**

## P R E F A C E

This issue of Budget in Brief 2010-11 present the salient features of the Budget of the State Government for 2010-11 and facilitates comparison of key parameters with those of the earlier two years by means of Statements and Graphs.

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

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

**Anand Sherkhane**  
**Director**

Panaji,  
January, 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 judgment, decree or award of any Court or Arbitral Tribunal.
- f) Any other expenditure declared by the Constitution or by the Legislature of the State by law to be charged.

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 2010-11, envisages total receipts at Rs.24284.25 crore both on revenue and capital account as against the total expenditure estimated at Rs.25101.15 crore, showing overall surplus of Rs.816.89 crore. On the revenue account, the receipts are estimated at Rs.5003.34crore and expenditure at Rs.5002.77crore shows a surplus Rs.0.56 crore. On capital account, the receipts are estimated at Rs.19280.92crore and expenditure at Rs.20098.38 crore, thereby showing a surplus of Rs.817.46 crore.

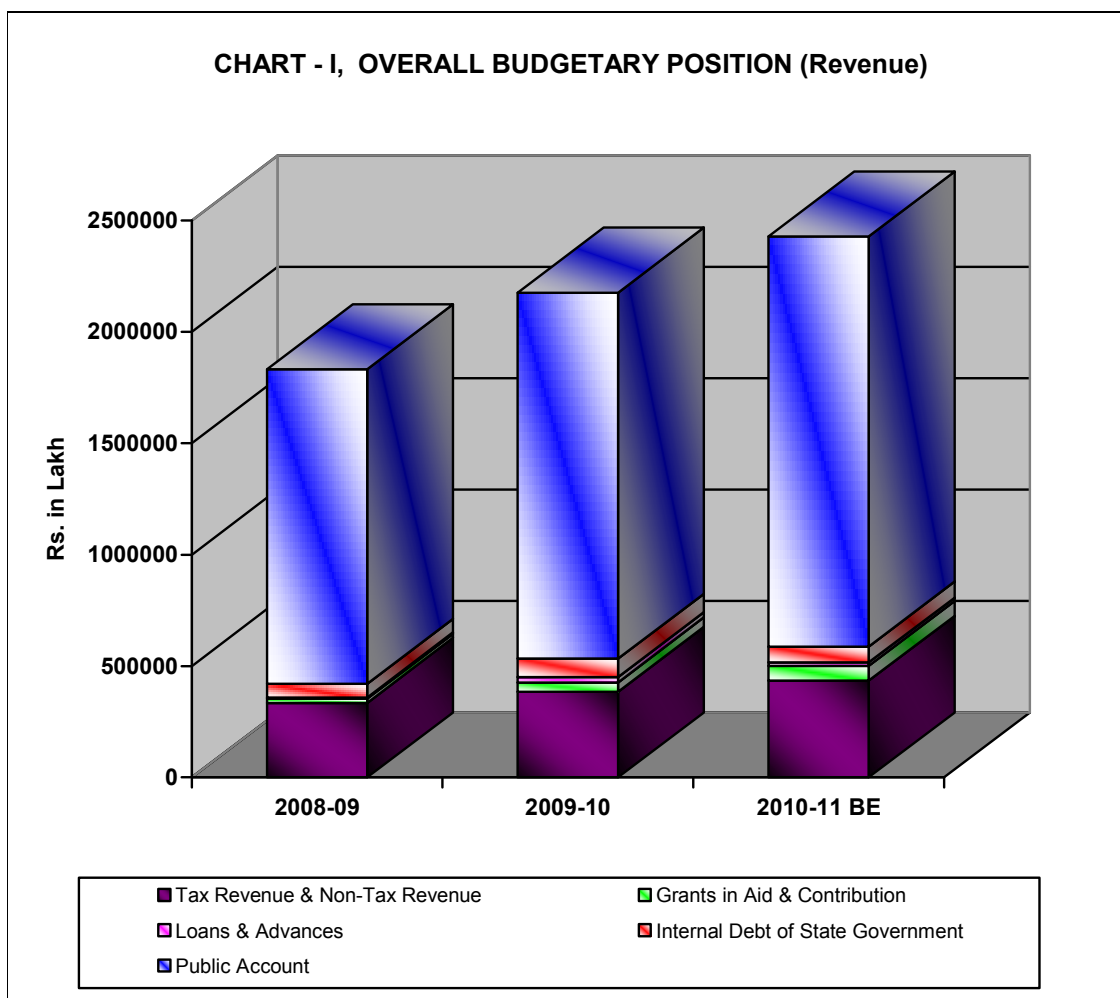
1.2 When compared with the revised estimate for 2009-10, the budget estimate of total receipts and expenditure on revenue and capital account for 2010-11, show an increase of 11.59 and 11.85 percent respectively. Grants-in-aid and contributions from the Central Government are expected to increase by 56.10 percent i.e. from Rs.422.88 crore in the revised estimate in 2009-10 to Rs.660.10 crore in the budget estimate 2010-11.

1.3 The overall budgetary position under revenue and capital account for the years 2008-09 to 2010-11 is depicted in Chart – I & II.

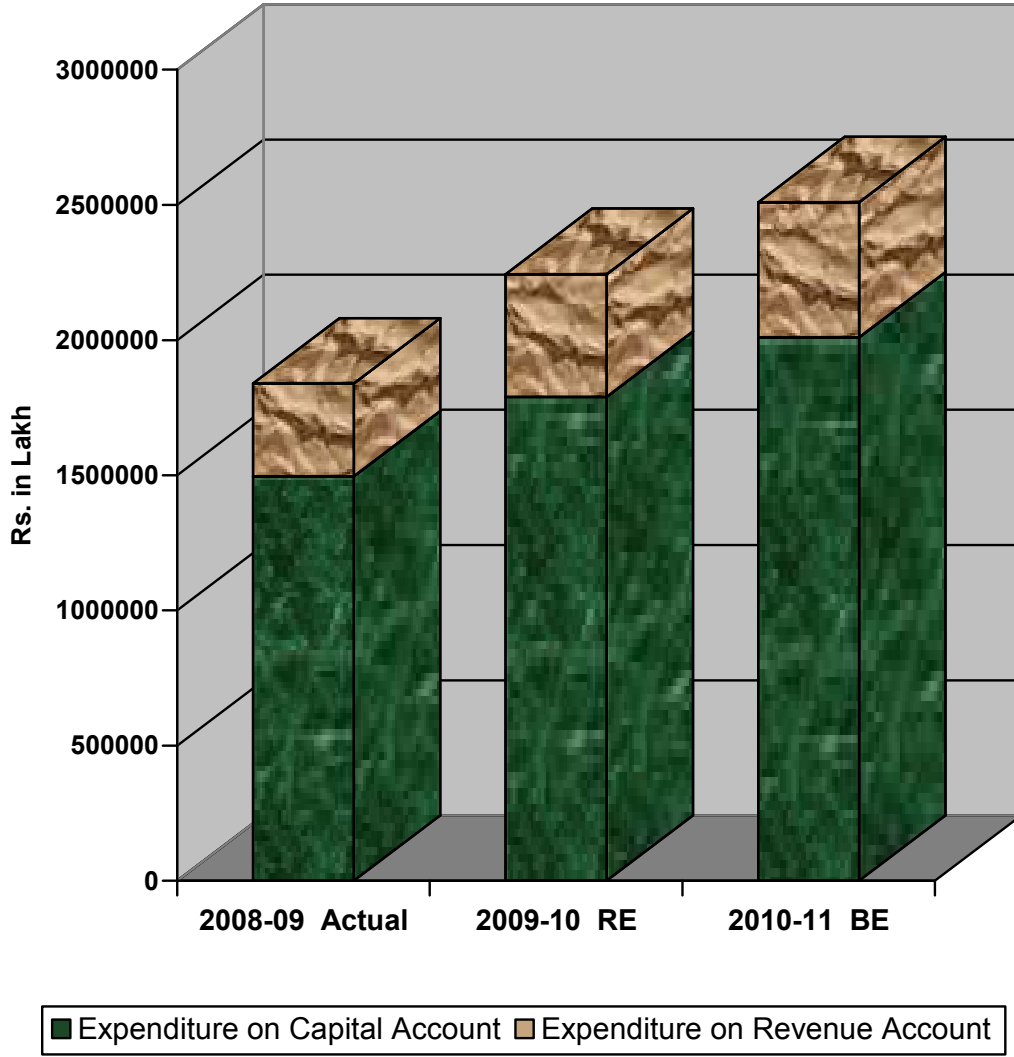
Sl.No.	Major Head	2008-09 Actual	2009-10 Revised Estimates	2010-11 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
<b>I</b>	<b>REVENUE ACCOUNT</b>				
1	Tax Revenue and Non-Tax Revenue (Excluding Grants-in-Aid)	334514.92 ( 94.81)	384338.49 (90.09))	434323.35 (86.81)	113.01
2	Grants-in-Aid and Contributions	18312.35 ( 5.19)	42288.03 (9.91)	66010.38 (13.19)	156.10
3	Total Revenue Receipts	352827.27 (100.00)	426626.52 (100.00)	500333.73 (100.00)	117.28
4	Expenditure on Revenue Account	342541.88	454017.32	500276.78	110.19
5	Surplus(+) or Deficit(-)	10285.39	- 27390.80	56.95	
<b>II</b>	<b>CAPITAL ACCOUNT</b>				
1.	Loans and Advances	976.80 (0.07)	1561.35 (0.09)	1402.94 (0.07)	89.85
2.	Internal Debt of the State Government	60931.83 (4.07)	82140.00 (4.69)	72315.00 (3.75)	88.04
3.	Loans and Advances from Central Government	5350.78 (0.36)	22500.00 (1.29)	13690.00 (0.71)	60.84
4.	Appropriation to the Contingency fund	17000.00 (1.14)	0.00 (0.00)	0.00 (0.00)	-
5.	Public Account	1412102.20 ( 94.36)	1643467.16 (93.93)	1840683.77 (95.47)	112.00
6.	Total Capital Receipts	1496361.61 (100.00)	1749668.51 (100.00)	1928091.71 (100.00)	110.20
7.	Expenditure on Capital Account*	1496342.50	1790217.85	2009837.85	112.27
8.	Surplus (+) or Deficit (-)	(+)19.11	(-)405401.34	(-)81746.14	

Sl.No.	Major Head	2008-09 Actual	2009-10 Revised Estimates	2010-11 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	1849188.88	2176295.03	2428425.44	111.59
2	Total Expenditure on Revenue and Capital Account	1838884.38	2244235.17	2510114.63	111.85
<b>3</b>	<b>Surplus (+) or Deficit (-)</b>	<b>10304.50</b>	<b>(-)67940.14</b>	<b>(-)81689.19</b>	

\* Includes Public Account Disbursement.



**CHART -II, OVERALL BUDGETARY POSITION (Expenditure)**



## 2 – REVENUE ACCOUNT

2.73 Of the total estimated revenue receipts during the year 2010-11, i.e. Rs. 5003.34 crore, the tax revenue is estimated to contribute Rs.2775.05 crore (55.46 per cent) and the non-tax revenue Rs.1568.18 crore (31.34 per cent). The grants-in-aid and contribution is placed at Rs. 660.10 crore (13.20 per cent). As usual, Sales Tax emerges as the single largest source of tax revenue to the Government, its contribution being Rs. 1495.00 crore. Under the head “Non-tax-Revenue”, the Economic Services account for 28.20 per cent of the total Revenue Receipts.

2.2 On the expenditure side, Social Services account for Rs. 1836.78 crore i.e. 36.72 percent of the estimated total expenditure, followed by General Services at Rs. 1649.63 crore or 32.97 per cent and Economic Services at Rs. 1516.36 crore or 30.31 percent.

2.73 Table-2 presents details of the principal sources of revenue and the proposed heads of expenditure during 2010-11. The Chart-III & IV depicts the receipts and expenditure under revenue account.

**TABLE – 2**

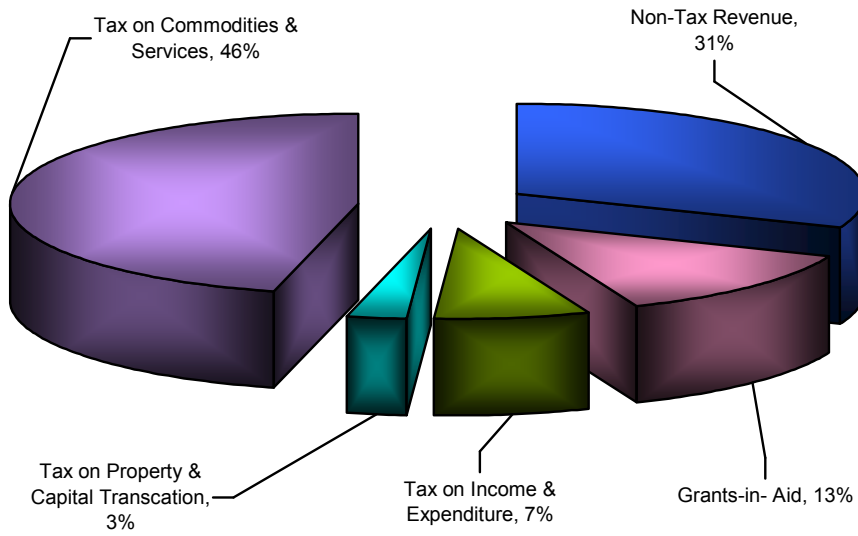
### REVENUE ACCOUNT

(Rs. In lakh)

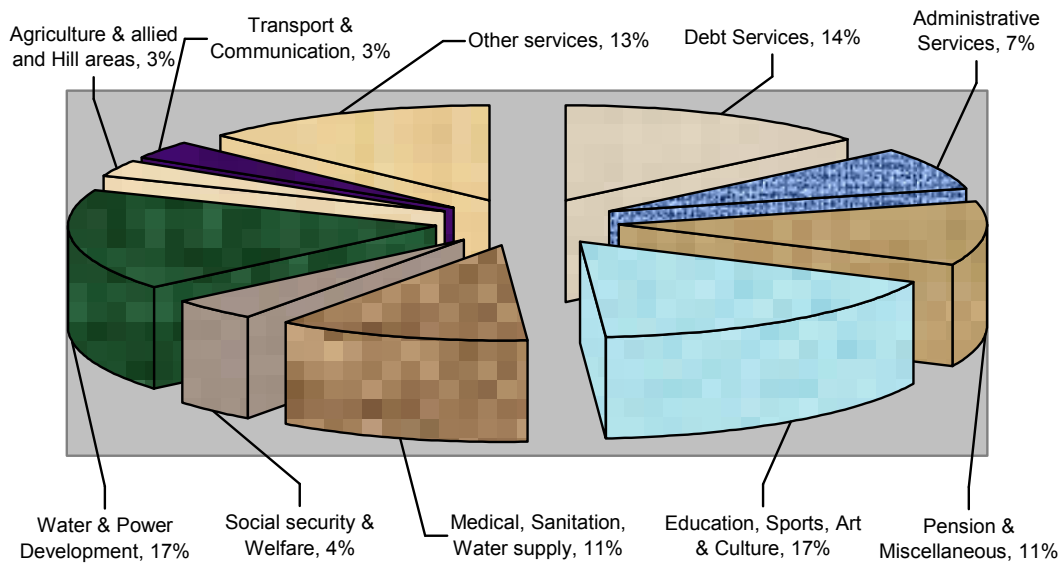
Sl.No	Sources of Receipts	Budget Estimates 2010-11	Sl.No.	Heads of Expenditure	Budget Estimates 2010-11
1	2	3	4	5	6
<b>I</b>	<b>TAX REVENUE</b>	<b>277505.50</b>	<b>I</b>	<b>GENERAL SERVICES</b>	<b>164962.86</b>
		<b>(55.46)</b>			<b>(32.97)</b>
A	Tax on Income and Expenditure	34649.00	1	Organs of State	4485.20
		(6.93)			(0.90)
1	Corporation Tax	22557.00			
		(4.51)			
2	Taxes on Income other than Corporation Tax	12092.00	2	Fiscal Services	3740.65
		(2.42)			(0.75)
3	Other Taxes on Income & Expenditure	0.00	3	Debt Services	67766.24
		(0.00)			(13.54)
B	Taxes on Property and Capital Transactions	13795.60	4	Administrative Service	33831.40
		(2.75)			(6.76)
1	Land Revenue	1062.53	5	Pension and Miscellaneous Services	55139.37
		(0.21)			(11.02)
2	Stamps and Registration	12718.07			
		(2.54)			

Sl.No	Sources of Receipts	Budget Estimates 2010-11	Sl.No.	Heads of Expenditure	Budget Estimates 2010-11
1	2	3	4	5	6
3	Estate Duty	0.00 (0.00)	II	<b>SOCIAL SERVICES</b>	<b>183678.26 (36.72)</b>
4	Taxes on Wealth	15.00 (0.00)			
C	Taxes on Commodities and Services	229060.90 (45.78)	1	General, Technical Education, Sports and Youth Services Art and Culture	87033.44 (17.40)
1	Customs	9362.00 (1.87)	2	Medical, Family Welfare, Public Health, Sanitation and Water Supply	52872.01 (10.57)
2	Union Excise Duties	5920.00 (1.18)	3	Housing and Urban Development	14134.00 (2.83)
3	State Excise	11966.90 (2.39)	4	Labour Employment	4454.20 (0.89)
4	Sales Tax	149500.00 (29.88)	5	Social Security and Welfare	19691.90 (3.94)
5	Taxes on Vehicles	9900.00 (1.98)	6	Other Social Services	3976.71 (0.79)
6	Taxes on Goods and Passengers	14701.00 (2.94)	7	Information and Publicity	1516.00 (0.30)
7	Taxes and Duties on Electricity	0.00 (0.00)			
8	Service Tax	5713.00 (1.14)			
9	Other Taxes and Duties on Commodities and Services	21998.00 (4.40)			
II	<b>NON-TAX REVENUE</b>	<b>156817.85 (31.34)</b>	III	<b>Economic Services</b>	<b>151635.66 (30.31)</b>
1	Interest Receipts, Dividend and Profit	311.87 (0.06)	1	General Economic Services	13476.20 (2.69)
2	General Services	5114.04 (1.02)	2	Agriculture and Allied Services and Hill Areas	15392.38 (3.08)
3	Social Services	10298.94 (2.06)	3	Major, Medium and Minor Irrigation, Command & Flood Control	6992.00 (1.40)
4	Economic Services	141093.00 (28.20)	4	Industries and Minerals	12110.30 (2.42)
III	<b>GRANT-IN-AID AND CONTRIBUTIONS</b>	<b>66010.38 (13.20)</b>	5	Water and Power Development	85667.50 (17.13)
			6	Transport and Communication	17478.28 (3.49)
			7	Science, Technology, Environment and Other Programmes	519.00 (0.10)
	<b>Total (I+II+III)</b>	<b>500333.73 (100.00)</b>		<b>Total (I+II+III)</b>	<b>500276.78 (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. 2775.05 crore in 2010-11 from Rs. 2332.86 crore in the year 2009-10 or by 18.96 per cent as compared to previous year. Sales Tax, which is the major source of tax revenue with Rs. 1495.00 crore, records 20.94 per cent rise over previous year. Taxes on vehicles with Rs. 99.00 crore and Taxes on Goods and Passengers with Rs. 147.01 crore while accounting for 3.57 percent and 5.30 percent respectively of the total tax receipts are expected to remain constant.

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

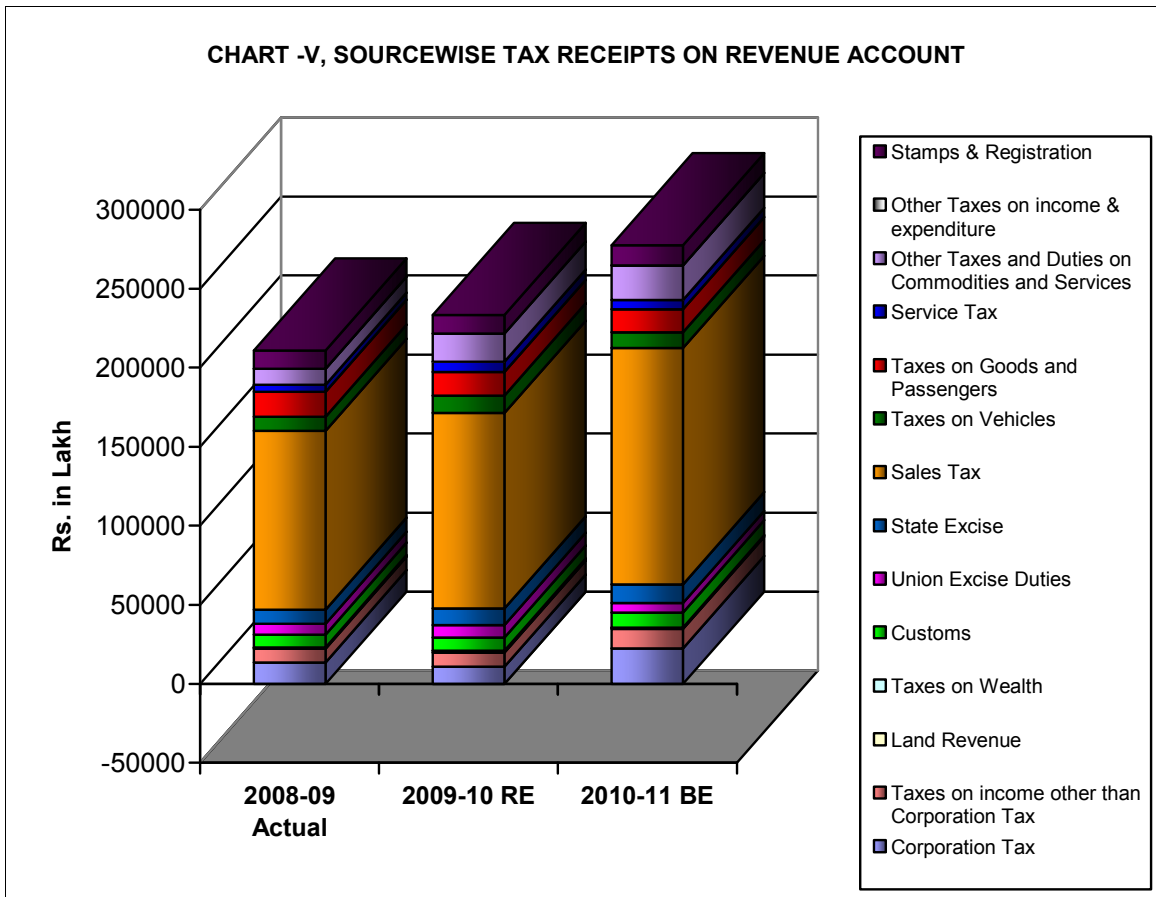
**TABLE – 3**

#### SOURCEWISE TAX RECEIPTS ON REVENUE ACCOUNT

(Rs. in lakh)

Sl.No.	Sources of Tax Revenue	2008-09 Actual	2009-10 Revised Estimates	2010-11 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
<b>I</b>	<b>TAX REVENUE</b>	<b>210899.35</b>	<b>233285.68</b>	<b>277505.50</b>	<b>118.96</b>
		<b>(100.00)</b>	<b>(100.00)</b>	<b>(100.00)</b>	
<b>I</b>	<b>TAXES ON INCOME</b>	<b>22183.00</b>	<b>19823.35</b>	<b>34649.00</b>	<b>174.79</b>
		<b>(10.52)</b>	<b>(8.50)</b>	<b>(12.49)</b>	
1	Corporation Tax	13628.00	10800.00	22557.00	208.86
		(6.46)	(4.63)	(8.13)	
2	Taxes on income other than Corporation Tax	8555.00	9024.35	12092.00	133.99
		(4.06)	(3.87)	(4.36)	
3	Other Taxes on income & expenditure	0.00	-1.00	0.00	-
		(0.00)	(0.00)	(0.00)	
<b>II</b>	<b>TAXES ON PROPERTY AND CAPITAL TRANSACTIONS</b>	<b>12489.51</b>	<b>12828.56</b>	<b>13795.60</b>	<b>107.54</b>
		<b>(5.92)</b>	<b>(5.50)</b>	<b>(4.97)</b>	
1	Land Revenue	938.84	1072.55	1062.53	99.07
		(0.44)	(0.46)	(0.38)	
2	Stamps and Registration	11536.67	11742.01	12718.07	108.31
		(5.47)	(5.03)	(4.58)	
3	Estate Duty	0.00	0.00	0.00	-
		(0.00)	(0.00)	(0.00)	
4	Taxes on Wealth	14.00	14.00	15.00	107.14
		(0.01)	(0.01)	(0.01)	
<b>III</b>	<b>TAXES ON COMMODITIES AND SERVICES</b>	<b>176226.84</b>	<b>200633.77</b>	<b>229060.90</b>	<b>114.17</b>
		<b>(83.56)</b>	<b>(86.00)</b>	<b>(82.54)</b>	
1	Customs	7941.00	8500.00	9362.00	110.14
		(3.77)	(3.64)	(3.37)	

Sl.No.	Sources of Tax Revenue	2008-09 Actual	2009-10 Revised Estimates	2010-11 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
2	Union Excise Duties	6927.00 (3.28)	7840.00 (3.36)	5920.00 (2.13)	75.51
3	State Excise	8870.44 (4.21)	10372.38 (4.45)	11966.90 (4.31)	115.37
4	Sales Tax	113163.82 (53.66)	123610.00 (52.99)	149500.00 (53.87)	120.94
5	Taxes on Vehicles	9015.34 (4.27)	11221.39 (4.81)	9900.00 (3.57)	88.22
6	Taxes on Goods and Passengers	15744.98 (7.47)	14701.00 (6.30)	14701.00 (5.30)	100.00
7	Taxes and Duties on Electricity	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	-
8	Service Tax	4479.00 (2.12)	6501.00 (2.78)	5713.00 (2.06)	87.88
9	Other Taxes and Duties on Commodities and Services	10085.26 (4.78)	17888.00 (7.67)	21998.00 (7.93)	122.98



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

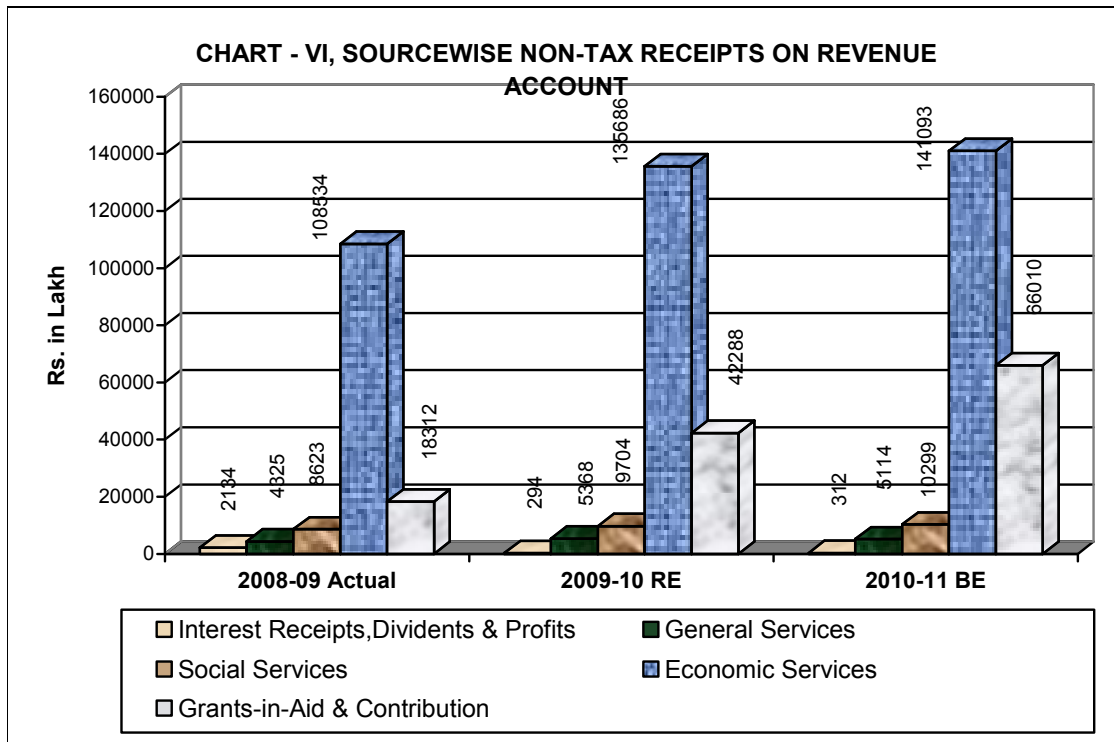
4.1 Non-tax receipts are estimated at Rs. 2228.28 crore for the year 2010-11, registering an increase of 15.25 per cent as compared to the revised estimate for 2009-10. Grants-in-aid and contribution which accounts for Rs. 660.10 crore or 29.62 per cent in the budget, records an increase of 56.10 per cent over the revised estimate. The receipts from General and Economic Services account for 2.30 per cent and 63.32 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-VI.

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

(Rs.in lakh)					
Sl. No.	Sources of Non-Tax Revenue	2008-09 Actual	2009-10 Revised Estimates	2010-11 Revised 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>141927.92 (100.00)</b>	<b>193340.84 (100.00)</b>	<b>222828.23 (100.00)</b>	<b>115.25</b>
1	Interest Receipts, Dividends and Profit	2133.66 (1.50)	294.21 (0.15)	311.87 (0.14)	106.00
2	General Services	4324.82 (3.05)	5368.40 (2.78)	5114.04 (2.30)	95.26
2.1	Police	103.00 (0.07)	189.83 (0.10)	218.76 (0.10)	115.24
2.2	Public Works	282.22 (0.20)	189.22 (0.10)	183.21 (0.08)	96.82
2.3	Administrative and Other General Services	3939.60 (2.78)	4989.35 (2.58)	4712.07 (2.12)	94.44
3	Social Services	8622.64 (6.08)	9703.83 (5.02)	10298.94 (4.62)	106.13
3.1	Education, Sports, Art and Culture	923.54 (0.65)	682.34 (0.36)	732.33 (0.33)	107.33
3.2	Medical, Family Welfare and Public Health	830.17 (0.59)	577.61 (0.30)	586.37 (0.26)	101.52
3.3	Water Supply and Sanitation	6576.17 (4.63)	7094.63 (3.67)	7134.51 (3.20)	100.56
3.4	Housing & Urban Development	72.74 (0.05)	1029.39 (0.53)	1526.26 (0.68)	148.27
3.5	Labour and Employment	214.68 (0.15)	293.36 (0.15)	287.87 (0.13)	98.13
3.6	Other Social Services	5.34 (0.01)	26.50 (0.01)	31.60 (0.02)	119.25

Sl.No.	Sources of Non-Tax Revenue	2008-09 Actual	2009-10 Revised Estimates	2010-11 Revised Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
4	Economic Services	108534.45 (76.47)	135686.37 (70.18)	141093.00 (63.32)	103.98
4.1	Crop Husbandry, Animal Husbandry, Dairy Development and Fisheries	438.65 (0.31)	527.97 (0.27)	492.70 (0.22)	93.32
4.2	Forestry & Wild Life	289.44 (0.21)	265.25 (0.14)	280.00 (0.13)	105.56
4.3	Non-Ferrous Mining & Metallurgical Industries	3634.74 (2.56)	27209.76 (14.07)	27685.75 (12.42)	101.75
4.4	Co-operation	30.35 (0.02)	47.00 (0.02)	50.10 (0.02)	106.60
4.5	Major, Medium and Minor Irrigation	1604.90 (1.13)	3778.36 (1.96)	2382.10 (1.07)	63.05
4.6	Power	98669.98 (69.52)	100058.38 (51.75)	107227.00 (48.12)	107.16
4.7	Village, Small & Other Industries	501.47 (0.35)	1230.93 (0.64)	276.90 (0.13)	22.50
4.8	Other Economic Services	3364.92 (2.37)	2568.72 (1.33)	2698.45 (1.21)	105.05
5	<b>Grants-in-Aid and Contribution</b>	<b>18312.35</b> <b>(12.90)</b>	<b>42288.03</b> <b>(21.87)</b>	<b>66010.38</b> <b>(29.62)</b>	<b>156.10</b>



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

5.1 Out of the estimated total revenue expenditure of Rs. 5002.77 crore during the year 2010-11, developmental expenditure and non-developmental expenditure account for Rs. 3353.14 crore and Rs. 1649.63 crore or 67.03 and 32.97 per cent respectively. As compared to the revised estimate of 2009-10, the developmental expenditure for 2010-11 is expected to increase by 7.08 per cent and non-developmental expenditure is expected to increase by 17.09 per cent respectively.

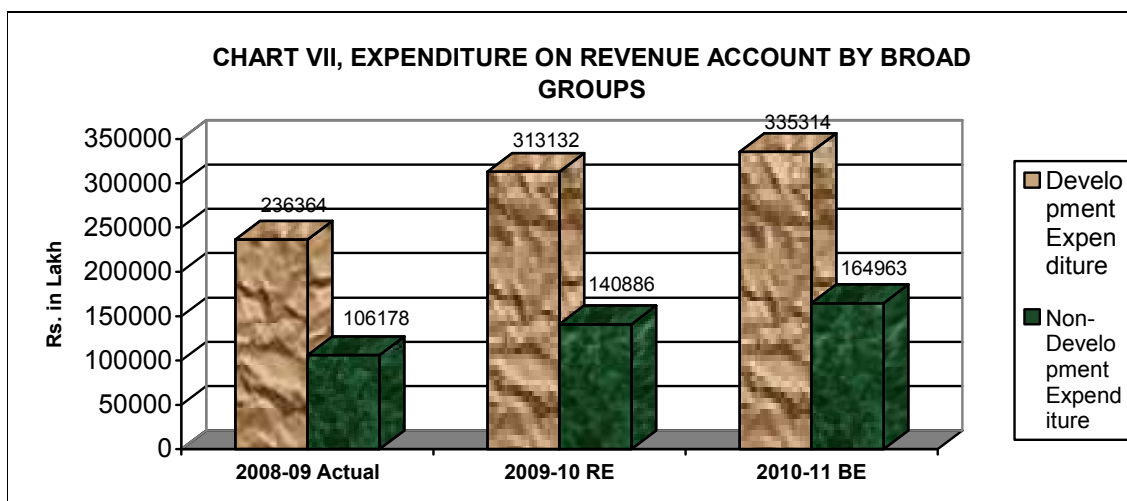
5.2 The expenditure on revenue account by broad groups is given in Table 5. It is also depicted in Chart – VII.

**TABLE -5**

### EXPENDITURE ON REVENUE ACCOUNT BY BROAD GROUPS

(Rs. in lakh)

Sl.No.	Broad Groups of Expenditure	2008-09 Actual	2009-10 Revised Estimates	2010-11 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	<b>EXPENDITURE ON REVENUE ACCOUNT</b>	<b>342541.88</b>	<b>454017.32</b>	<b>500276.78</b>	<b>110.19</b>
		(100.00)	(100.00)	(100.00)	
<b>I</b>	<b>Development Expenditure</b>	<b>236364.16</b>	<b>313131.67</b>	<b>335313.92</b>	<b>107.08</b>
		(69.00)	(68.97)	(67.03)	
	1 Economic Services	117107.75	150467.41	151635.66	100.78
		(34.19)	(33.14)	(30.31)	
	2 Social Services	119256.41	162664.26	183678.26	112.92
		(34.81)	(35.83)	(36.72)	
<b>II</b>	<b>Non-Development Expenditure</b>	<b>106177.72</b>	<b>140885.65</b>	<b>164962.86</b>	<b>117.09</b>
		(31.00)	(31.03)	(32.97)	
	1 General Services	106177.72	140885.65	164962.86	117.09
		(31.00)	(31.03)	(32.97)	



## 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 2010-11, the expenditure on Economic Services and Social Services is estimated at Rs. 1516.36 crore and Rs. 1836.78 crore respectively accounting for 45.22 per cent and 54.78 per cent of the total development expenditure.

6.3 Under Economic Services, the single largest head of expenditure at Rs. 926.59 crore, accounting for 27.63 per cent of the total development expenditure is for Water and Power Development. Out of the total budgeted Rs. 1836.78 crore under Social Services, an amount of Rs. 870.33 crore or 25.96 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. 528.72 crore or 15.77 per cent of the total.

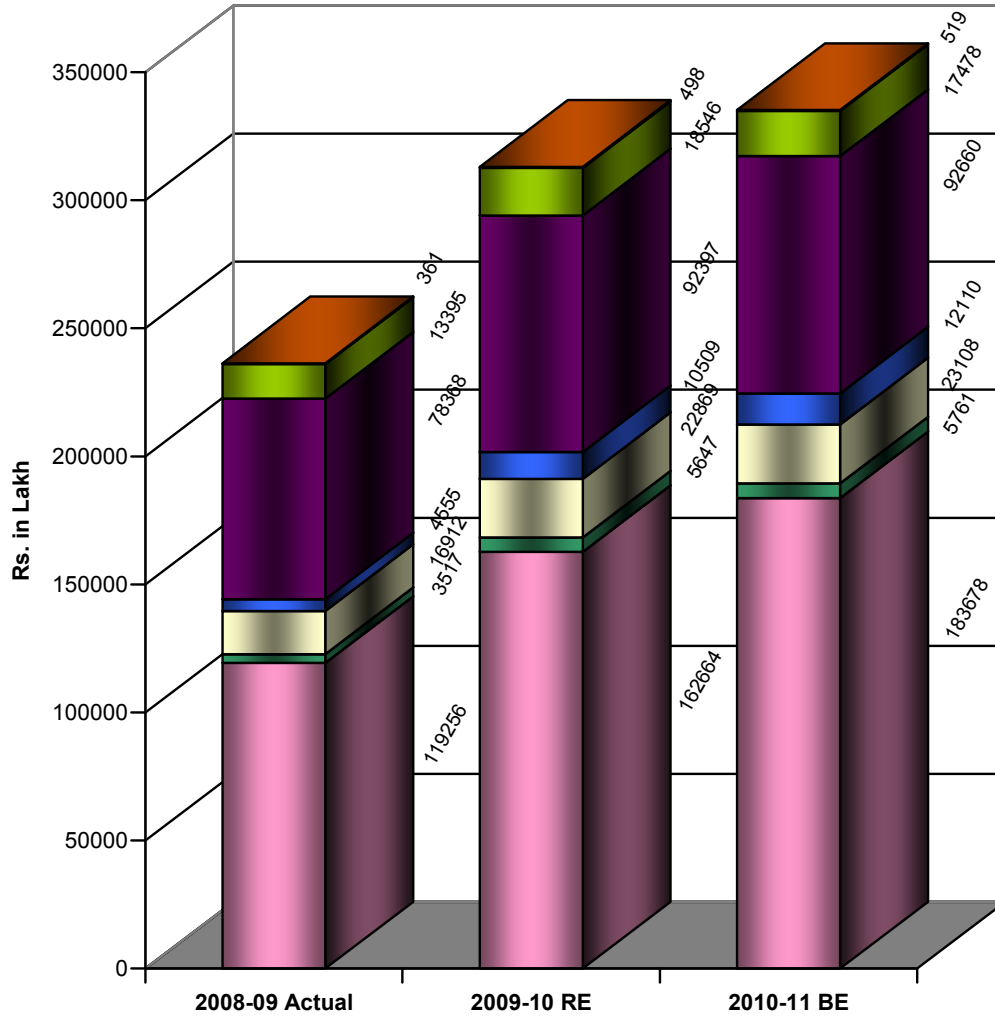
6.4 The development expenditure on revenue account is presented in Table 6 and depicted in Chart VIII

**TABLE - 6**  
**DEVELOPMENT EXPENDITURE**  
**(REVENUE ACCOUNT)**

(Rs.in lakh)					
Sl.No.	Heads of Expenditure	2008-09 Actual	2009-10 Revised Estimates	2010-11 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	<b>DEVELOPMENT EXPENDITURE</b>	<b>236364.16</b>	<b>313131.67</b>	<b>335313.92</b>	<b>107.08</b>
		(100.00)	(100.00)	(100.00)	
I	<b>SOCIAL SERVICES</b>	<b>119256.41</b>	<b>162664.26</b>	<b>183678.26</b>	<b>112.92</b>
		(50.45)	(51.95)	(54.78)	
1	General & Technical Education, Sports & Youth Services, Art & Culture	54806.54 (23.19)	73469.59 (23.46)	87033.44 (25.96)	118.46
2	Medical, Family Welfare, Public Health, Sanitation & Water Supply	38565.57 (16.32)	48526.63 (15.50)	52872.01 (15.77)	108.95
3	Housing & Urban Development	6178.59 (2.61)	14544.71 (4.65)	14134.00 (4.21)	97.18
4	Labour & Employment	2053.52 (0.87)	2893.30 (0.92)	4454.20 (1.33)	153.95
5	Social Security & Welfare	15167.32 (6.41)	18810.76 (6.01)	19691.90 (5.87)	104.68
6	Other Social Services	2484.87 (1.05)	4419.27 (1.41)	5492.71 (1.64)	124.29

Sl.No.	Heads of Expenditure	2008-09 Actual	2009-10 Revised Estimates	2010-11 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
II	<b>ECONOMIC SERVICES</b>	<b>117107.75</b>	<b>150467.41</b>	<b>151635.66</b>	<b>100.78</b>
		<b>(49.55)</b>	<b>(48.05)</b>	<b>(45.22)</b>	
1	General Economic Services	3517.06	5647.11	5760.80	102.01
		(1.49)	(1.80)	(1.72)	
2	Agriculture & Allied Services including Rural development and Hill areas	16911.57	22869.47	23107.78	101.04
		(7.15)	(7.30)	(6.89)	
2.1	Fisheries, Animal Husbandry & Dairy Development	6577.87	8599.51	10288.03	119.64
		(2.78)	(2.75)	(3.07)	
2.2	Forestry & Wild Life	2331.99	2961.06	2545.70	85.97
		(0.99)	(0.94)	(0.76)	
2.3	Rural Development	5874.28	8813.40	7715.40	87.54
		(2.48)	(2.81)	(2.30)	
2.4	Others	2127.43	2495.50	2558.65	102.53
		(0.90)	(0.80)	(0.76)	
3	Industries & Minerals	4554.68	10509.15	12110.30	115.24
		(1.93)	(3.36)	(3.61)	
3.1	Industries	2323.62	7325.70	7986.71	109.02
		(0.99)	(2.34)	(2.38)	
3.2	Village & Small Industries	2061.17	2953.00	3904.59	132.22
		(0.87)	(0.95)	(1.16)	
3.3	Non-Ferrous Mining & Metall- urgical Industries	169.89	230.45	219.00	95.03
		(0.07)	(0.07)	(0.07)	
4	Water and Power Development	78368.48	92396.98	92659.50	100.28
		(33.16)	(29.51)	(27.63)	
4.1	Power	74237.49	85678.44	85630.00	99.94
		(31.41)	(27.36)	(25.54)	
4.2	Non-Conventional Sources of Energy	31.20	33.00	37.50	113.64
		(0.01)	(0.01)	(0.01)	
4.3	Irrigation and Flood Control	4099.79	6685.54	6992.00	104.58
		(1.74)	(2.14)	(2.08)	
5	Transport and Communication	13395.36	18546.30	17478.28	94.24
		(5.67)	(5.92)	(5.21)	
5.1	Roads and Bridges	9279.47	12128.54	11050.28	91.11
		(3.93)	(3.87)	(3.29)	
5.2	Others	4115.89	6417.76	6428.00	100.16
		(1.74)	(2.05)	(1.92)	
6	Science, Technology and Environment	360.60	498.40	519.00	104.13
		(0.15)	(0.16)	(0.16)	
6.1	Other Scientific Research	105.97	176.40	219.00	124.15
		(0.04)	(0.06)	(0.07)	
6.2	Ecology and Environment	254.63	322.00	300.00	93.17
		(0.11)	(0.10)	(0.09)	

**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 2010-11 is estimated at Rs.1649.63 crore as against the revised estimate of Rs.1408.86 crore for 2009-10, thereby showing an increase of 17.09 per cent. The expenditure towards Organs of the State has decreased from Rs.53.61 crore in 2009-10 to Rs.44.85 crore or by 16.34 per cent during 2010-11. The expenditure under Fiscal Services has increased from Rs.35.19 crore in 2009-10 to Rs.37.41 crore in 2010-11 i.e. by 6.30 per cent. The expenditure in respect of Debt Services and Administrative Services recorded increase of 13.69 and 7.07 percent respectively as compared to the previous year's revised estimates.

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

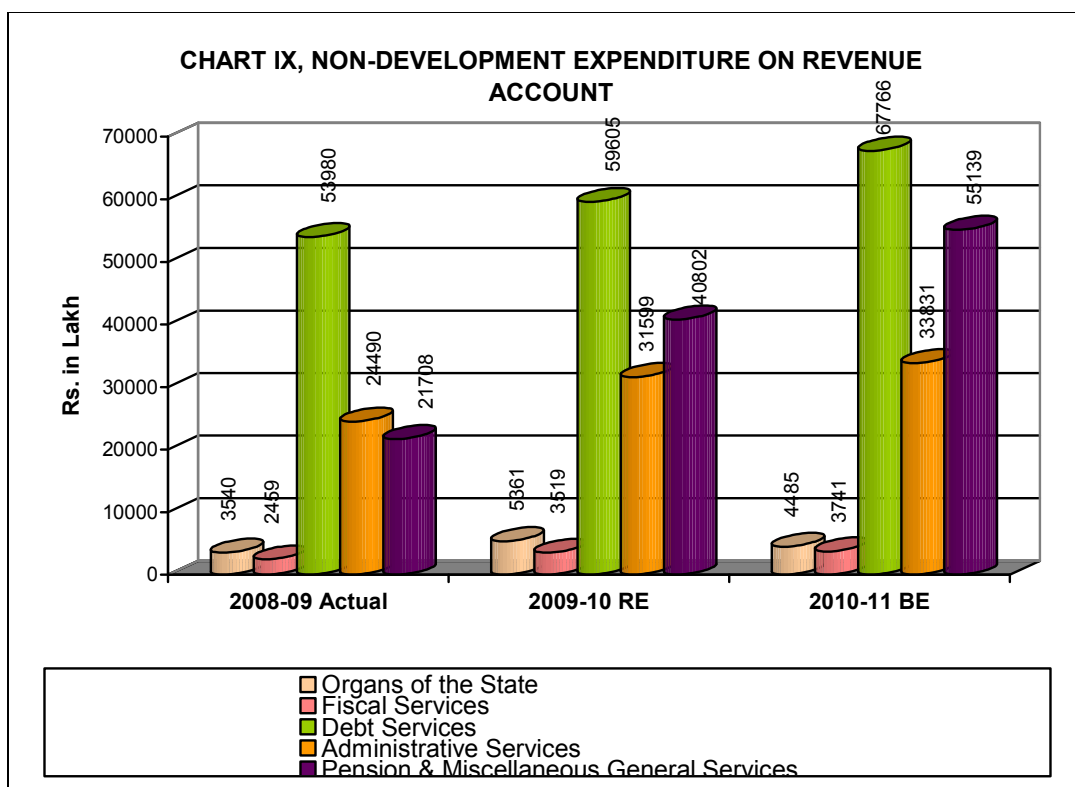
**TABLE – 7**

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

(Rs.in lakh)

Sl.No.	Heads of Expenditure	2008-09 Actual	2009-10 Revised Estimates	2010-11 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	<b>NON-DEVELOPMENT EXPENDITURE (GENERAL SERVICES)</b>	<b>106177.72</b>	<b>140885.65</b>	<b>164962.86</b>	<b>117.09</b>
		<b>(100.00)</b>	<b>(100.00)</b>	<b>(100.00)</b>	
<b>1</b>	<b>Organs of the State</b>	<b>3539.74</b>	<b>5361.20</b>	<b>4485.20</b>	<b>83.66</b>
		<b>(3.33)</b>	<b>(3.80)</b>	<b>(2.72)</b>	
1.1	Parliament/State/Union Territory Legislature, President, Vice-president/ Governor, Administrator of Union Terri- tories, Council of Ministers & Elections	1649.29 (1.55)	2768.78 (1.96)	2038.00 (1.24)	73.61
1.2	Administration of Justice	1890.45 (1.78)	2592.42 (1.84)	2447.20 (1.48)	94.40
<b>2</b>	<b>Fiscal Services</b>	<b>2459.35</b>	<b>3518.88</b>	<b>3740.65</b>	<b>106.30</b>
		<b>(2.32)</b>	<b>(2.50)</b>	<b>(2.27)</b>	
2.1	Collection of Taxes on Property and Capital Transaction	975.91 (0.92)	1417.80 (1.01)	1430.65 (0.87)	100.91
2.2	Collection of Taxes on Commodities and Services	1483.44 (1.40)	2091.08 (1.48)	2299.00 (1.39)	109.94
2.3	Other Fiscal Services	0.00 (0.00)	10.00 (0.01)	11.00 (0.01)	110.00

Sl.No.	Heads of Expenditure	2008-09 Actual	2009-10 Revised Estimates	2010-11 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
<b>3</b>	<b>Debt Services</b>	<b>53980.03</b>	<b>59604.91</b>	<b>67766.24</b>	<b>113.69</b>
		<b>(50.84)</b>	<b>(42.31)</b>	<b>(41.08)</b>	
3.1	Interest Payment	53980.03	59604.91	67766.24	113.69
		(50.84)	(42.31)	(41.08)	
<b>4</b>	<b>Administrative Services</b>	<b>24490.46</b>	<b>31598.81</b>	<b>33831.40</b>	<b>107.07</b>
		<b>(23.06)</b>	<b>(22.43)</b>	<b>(20.51)</b>	
4.1	Secretariat General Services, District Administration, Treasury and Accounts Administration	4221.07	5734.59	5404.96	94.25
		(3.97)	(4.07)	(3.28)	
4.2	Police and Jails	13198.12	15658.05	19140.00	122.24
		(12.43)	(11.11)	(11.60)	
4.3	Stationery & Printing	498.94	771.75	704.00	91.22
		(0.47)	(0.55)	(0.43)	
4.4	Other Administrative Services	6572.33	9434.32	8582.44	90.97
		(6.19)	(6.17)	(5.20)	
<b>5</b>	<b>Pension and Miscellaneous General Services</b>	<b>21708.14</b>	<b>40801.85</b>	<b>55139.37</b>	<b>135.14</b>
		<b>(20.45)</b>	<b>(28.96)</b>	<b>(33.42)</b>	



## 8. CAPITAL ACCOUNT

8.1 The total receipts on Capital Account for 2010-11 are estimated at Rs.19280.92 crore against the disbursement of Rs.20098.38 crore, showing a deficit of Rs.817.46 crore. The receipts in the budget, record an increase of 10.20 percent as compared to the revised estimate. Receipt under Head Loans and advances from the Central Government have decrease from Rs.225.00 crore in 2009-10 to Rs.136.90 crore or by 39.16 per cent in 2010-11. Internal Debt of the State Government is also decrease by 11.96 per cent from Rs.821.40 crore in 2009-10 to Rs.723.15 crore in 2010-11.

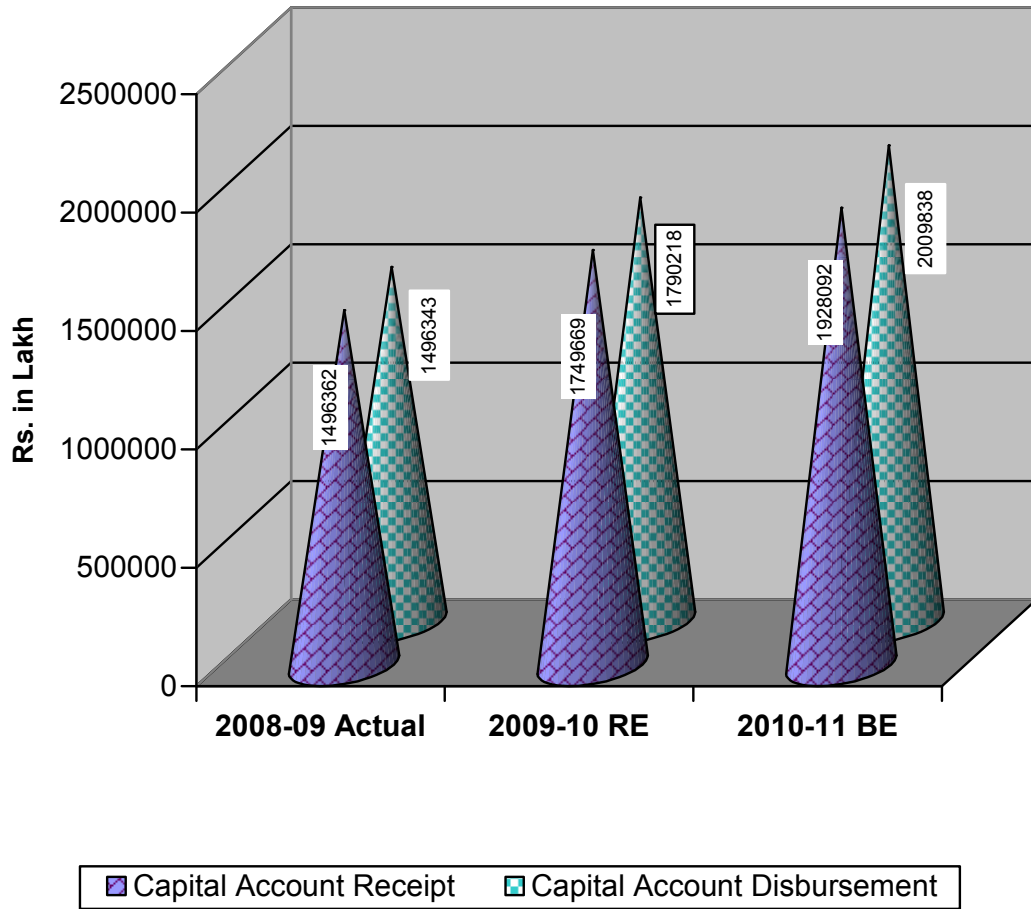
8.2 The disbursements in 2010-11 are expected to increase to Rs.20098.38 crore from Rs.17902.18 crore in 2009-10, an increase of 12.27 per cent. Under the capital account outside Revenue, the expenditure is estimated at Rs.1421.80 crore in 2010-11, showing rise of 18.32 per cent over that of the previous year.

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

**TABLE – 8**  
**CAPITAL ACCOUNT**

(Rs.in lakh)					
Sl.No.	Heads of Receipts/Disbursements	2008-09 Actual	2009-10 Revised Estimates	2010-11 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>1496361.61</b>	<b>1749668.51</b>	<b>1928091.71</b>	<b>110.20</b>
		<b>(100.00)</b>	<b>(100.00)</b>	<b>(100.00)</b>	
1.1	Loans and Advances	976.80	1561.35	1402.94	89.85
		(0.06)	(0.09)	(0.07)	
1.2	Loans and Advances from Central Govt.	5350.78	22500.00	13690.00	60.84
		(0.36)	(1.29)	(0.71)	
1.3	Internal Debt of the State Govt.	60931.83	82140.00	72315.00	88.04
		(4.07)	(4.69)	(3.75)	
1.4	Public Account Receipts	1412102.20	1643467.16	1840683.77	112.00
		(94.37)	(93.93)	(95.47)	
1.5	Contingence fund	17000.00	0.00	0.00	--
		(1.14)	(0.00)	(0.00)	
<b>2</b>	<b>Capital Account Disbursements</b>	<b>1496342.50</b>	<b>1790217.85</b>	<b>2009837.85</b>	<b>112.27</b>
		<b>(100.00)</b>	<b>(100.00)</b>	<b>(100.00)</b>	
2.1	Capital Account outside Revenue Account	89706.74	120166.04	142180.16	118.32
		(6.00)	(6.71)	(7.07)	
2.2	Loans and Advances	2866.56	4032.12	2052.48	50.90
		(0.19)	(0.23)	(0.10)	
2.3	Loans and Advances from Central Govt.	4811.77	7262.67	9551.17	131.51
		(0.31)	(0.40)	(0.48)	
2.4	Contingency Fund	17000.00	0.00	0.00	-
		(1.14)	(0.00)	(0.00)	
2.5	Internal Debt of the State Government	11817.13	20713.65	21384.97	103.24
		(0.79)	(1.16)	(1.06)	
2.6	Public Account Disbursements	1370140.30	1638043.37	1834669.07	112.00
		(91.57)	(91.50)	(91.29)	
<b>3</b>	<b>Capital Account Surplus (+) or Deficit (-)</b>	<b>(+)19.11</b>	<b>(-)40549.34</b>	<b>(-)81746.14</b>	

**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 2010-11 works out to 60.34 per cent and 39.66 per cent respectively. The percentage shares of Economic and Social Services under Development Expenditure work out to 42.61 and 17.73 per cent respectively.

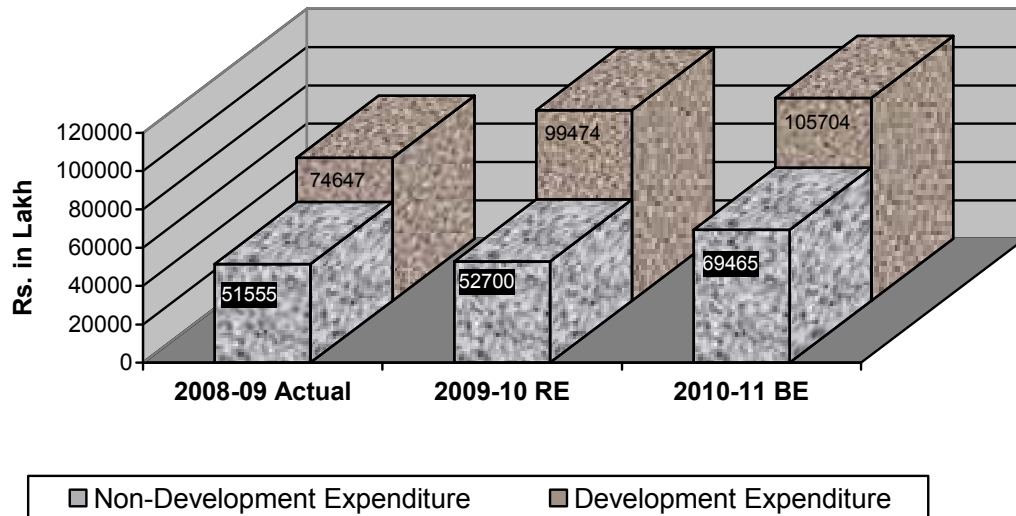
9.2 The break up of expenditure on Developmental and Non-Developmental items on Capital Account is presented in Table 9. The details are also depicted in Chart - XI.

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

(Rs.in lakh)					
Sl.No.	Heads of Expenditure	2008-09 Actual	2009-10 Revised Estimates	2010-11 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	<b>EXPENDITURE ON CAPITAL ACCOUNT</b>	<b>126202.12</b>	<b>152174.48</b>	<b>175168.78</b>	<b>115.11</b>
		<b>(100.00)</b>	<b>(100.00)</b>	<b>(100.00)</b>	
<b>I</b>	<b>DEVELOPMENT EXPENDITURE</b>	<b>74647.32</b>	<b>99474.49</b>	<b>105703.98</b>	<b>106.26</b>
		<b>(59.15)</b>	<b>(65.37)</b>	<b>(60.34)</b>	
<b>A</b>	<b>Social Services</b>	<b>18821.71</b>	<b>29112.91</b>	<b>31060.72</b>	<b>106.69</b>
		<b>(14.91)</b>	<b>(19.13)</b>	<b>(17.73)</b>	
1	Education, Sports, Art & Culture	5290.86	10717.22	9970.98	93.04
		(4.19)	(7.04)	(5.69)	
2	Medical, Family Welfare, Public Health, Sanitation & Water Supply	13017.07	17138.03	19794.84	115.50
		(10.31)	(11.26)	(11.30)	
3	Housing	3.97	30.10	30.00	99.67
		(0.00)	(0.02)	(0.02)	
4	Urban Development	312.22	393.44	370.00	94.04
		(0.25)	(0.26)	(0.21)	
5	Others	197.59	834.12	894.90	107.29
		(0.16)	(0.55)	(0.51)	
<b>B</b>	<b>Economic Services</b>	<b>55825.61</b>	<b>70361.58</b>	<b>74643.26</b>	<b>106.09</b>
		<b>(44.24)</b>	<b>(46.24)</b>	<b>(42.61)</b>	
1	General Economic Services	1371.31	2873.00	4944.00	172.08
		(1.09)	(1.89)	(2.82)	
2	Agricultural & Allied Services including Rural Development & Hill Areas	1471.45	2319.69	2032.81	87.63
		(1.17)	(1.52)	(1.16)	
3	Industries & Minerals	1500.00	2740.00	281.00	10.26
		(1.19)	(1.80)	(0.16)	

Sl.No.	Heads of Expenditure	2008-09 Actual	2009-10 Revised Estimates	2010-11 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
4	Water and Power Development	35009.18	36714.28	37405.00	101.88
		(27.74)	(24.13)	(21.35)	
4.1	Irrigation and Flood Control	18274.15	19182.38	21885.00	114.09
		(14.48)	(12.61)	(12.49)	
4.2	Power Projects	16735.03	17451.90	15400.00	88.24
		(13.26)	(11.47)	(8.79)	
4.3	Non-Conventional Sources of Energy	0.00	80.00	120.00	150.00
	Energy	(0.00)	(0.05)	(0.07)	
5	Transport and Communication	16473.67	25714.61	29980.45	116.59
		(13.05)	(16.90)	(17.12)	
5.1	Roads and Bridges	15666.46	22489.61	22150.00	98.49
		(12.41)	(14.78)	(12.65)	
5.2	Others	807.21	3225.00	7830.45	242.80
		(0.64)	(2.12)	(4.47)	
<b>II</b>	<b>NON-DEVELOPMENT EXPENDITURE</b>	<b>51554.88</b>	<b>52699.99</b>	<b>69464.80</b>	<b>131.81</b>
		<b>(40.85)</b>	<b>(34.63)</b>	<b>(39.66)</b>	
1	General Services	15059.42	20691.55	36476.18	176.29
		(11.93)	(13.60)	(20.83)	
2	Loans and Advances	2866.56	4032.12	2052.48	50.90
		(2.27)	(2.65)	(1.17)	
3	Loans and Advances from Government of India	4811.77	7262.67	9551.17	131.51
		(3.81)	(4.77)	(5.45)	
4	Internal Debt of the State Government	11817.13	20713.65	21384.97	103.24
		(9.37)	(13.61)	(12.21)	
5	Appropriation to the Contingency Fund	17000.00	-	-	-
		(13.47)	-	-	-

**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 2010-11 work out to Rs. 166558.67 as compared to Rs.150400.48 for 2009-10, showing thereby an increase of 10.74 per cent. Estimates of per capita receipts on Revenue and Capital Account for 2010-11 are placed at Rs. 34316.44 and Rs. 132242.23 respectively as against Rs.29483.52 and Rs. 120916.96 respectively for 2009-10. The per capita tax revenue is expected to rise by 18.06 per cent in 2010-11 as compared to 2009-10.

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

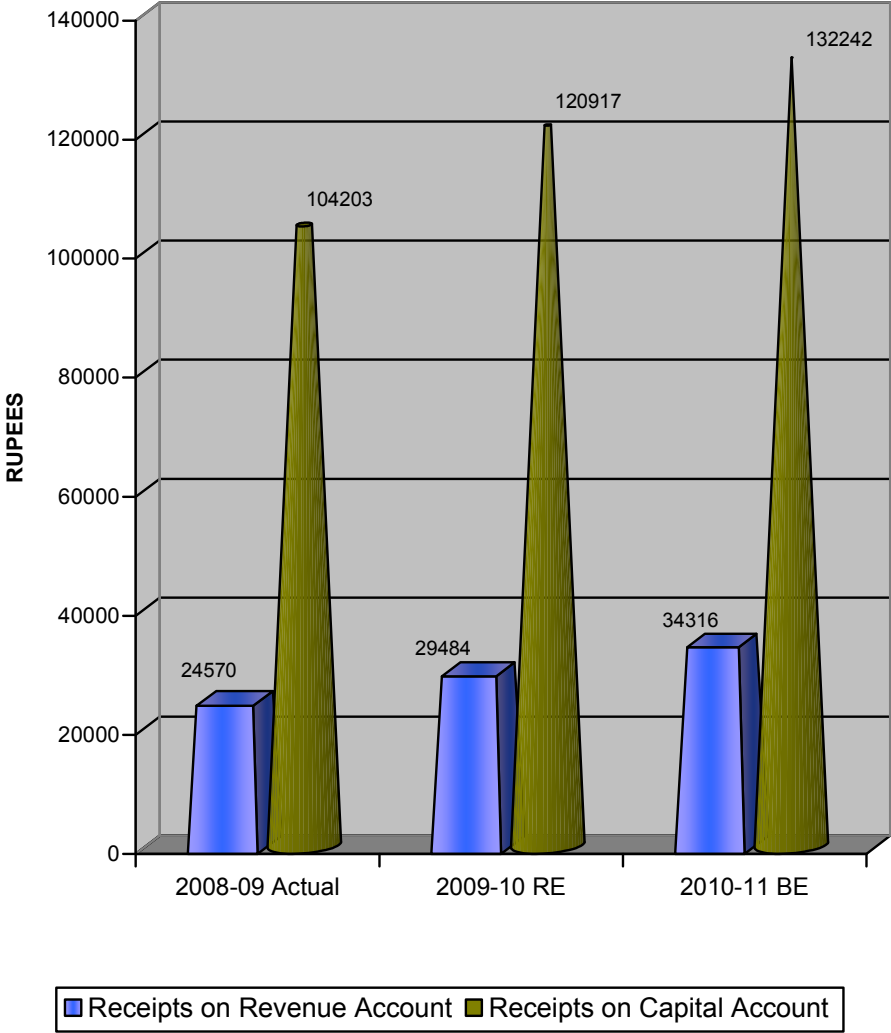
**TABLE – 10**

### PER CAPITA RECEIPTS ON REVENUE AND CAPITAL ACCOUNT

(In Rs.)

Sl. No.	Sources of Receipts	2008-09 Actual	2009-10 Revised Estimates	2010-11 Budget Estimates	Col.5 as percentage of col. 4
1	2	3	4	5	6
<b>I</b>	<b>RECEIPTS ON REVENUE ACCOUNT</b>	<b>24570.14</b>	<b>29483.52</b>	<b>34316.44</b>	<b>116.39</b>
A	Tax Revenue	14686.58	16122.03	19033.30	118.06
1	Corporation Tax	949.03	746.37	1547.12	207.29
2	Taxes on Income other than Corporation Tax	595.75	623.66	829.35	132.98
3	Other Taxes on Income & Expenditure	0.00	(-)0.07	0.00	0.00
4	Land Revenue	65.38	74.12	72.87	98.31
5	Stamps & Registration	803.38	811.47	872.30	107.50
6	Estate duty	0.00	0.00	0.00	0.00
7	Taxes on Wealth	0.97	0.97	1.03	106.19
8	Customs	552.99	587.42	642.11	109.31
9	Union Excise Duties	482.38	541.81	406.04	74.94
10	State Excise	617.72	716.82	820.78	114.50
11	Sales Tax	7880.49	8542.50	10253.77	120.03
12	Taxes on vehicles	627.81	775.50	679.01	87.56
13	Taxes on Goods and Passengers	1096.45	1015.97	1008.30	99.25
14	Taxes and Duties on Electricity	0.00	0.00	0.00	0.00
15	Service Tax	311.91	449.28	391.84	87.22
16	Other Taxes and Duties on Commodities and Services	702.32	1236.21	1508.78	122.05
B	Non-Tax Revenue	8608.33	10439.03	10755.68	103.03
C	Grants-in-aid & Contribution	1275.23	2922.46	4527.46	154.92
<b>II</b>	<b>RECEIPTS ON CAPITAL ACCOUNT</b>	<b>104203.45</b>	<b>120916.96</b>	<b>132242.23</b>	<b>109.37</b>
1	Loans and Advances	68.02	107.90	96.22	89.18
2	Loans and Advances from Central Government	372.62	1554.94	938.96	60.39
3	Internal Debt of the State Government	4243.16	5676.57	4959.88	87.37
4	Appropriation to contingency fund.	1183.84	0.00	0.00	0.00
5	Public Account Receipts	98335.81	113577.55	126247.17	111.16
	<b>GRAND TOTAL</b>	<b>128773.59</b>	<b>150400.48</b>	<b>166558.67</b>	<b>110.74</b>

**CHART XII, PER CAPITA RECEIPT**



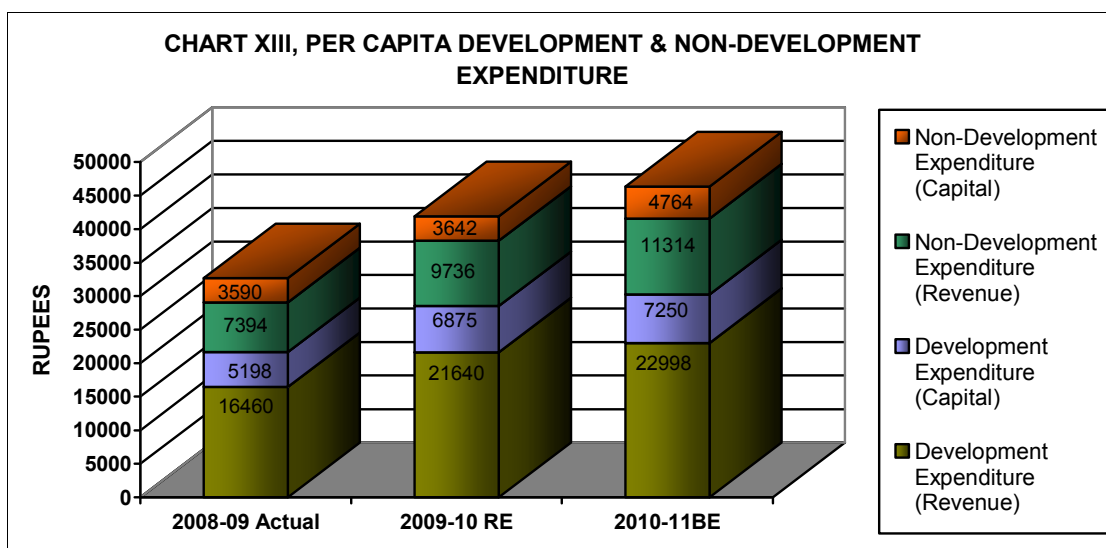
## 11. PER CAPITA DEVELOPMENT AND NON-DEVELOPMENT EXPENDITURE

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 6.08 and 20.84 per cent in 2010-11 as compared to previous year. The per capita development expenditure shows an increase of 5.46 percent under Capital Account and 6.08 per cent under Revenue Account. Per capita non-development expenditure shows an increase of 16.21 per cent under Revenue Account and under capital account 30.82 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 XIII.

**TABLE - 11**  
**PER CAPITA DEVELOPMENT AND NON-DEVELOPMENT EXPENDITURE**

(In Rs.)					
Sl.No.	Sources of Receipts	2008-09 Actual	2009-10 Revised Estimates	2010-11 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
I	<b>DEVELOPMENT EXPENDITURE</b>	<b>21658.18</b>	<b>28514.59</b>	<b>30248.14</b>	<b>106.08</b>
	REVENUE	16459.90	21640.06	22998.21	106.28
	CAPITAL	5198.28	6874.53	7249.93	105.46
II	<b>NON-DEVELOPMENT EXPENDITURE</b>	<b>10984.16</b>	<b>13378.42</b>	<b>16078.72</b>	<b>120.84</b>
	REVENUE	7393.99	9736.40	11314.33	116.21
	CAPITAL	3590.17	3642.02	4764.39	130.82
III	<b>TOTAL EXPENDITURE</b>	<b>32642.34</b>	<b>41893.01</b>	<b>46326.86</b>	<b>110.58</b>
	REVENUE	<b>23853.89</b>	<b>31376.46</b>	<b>34312.54</b>	<b>109.36</b>
	CAPITAL	<b>8788.45</b>	<b>10516.55</b>	<b>12014.32</b>	<b>114.24</b>



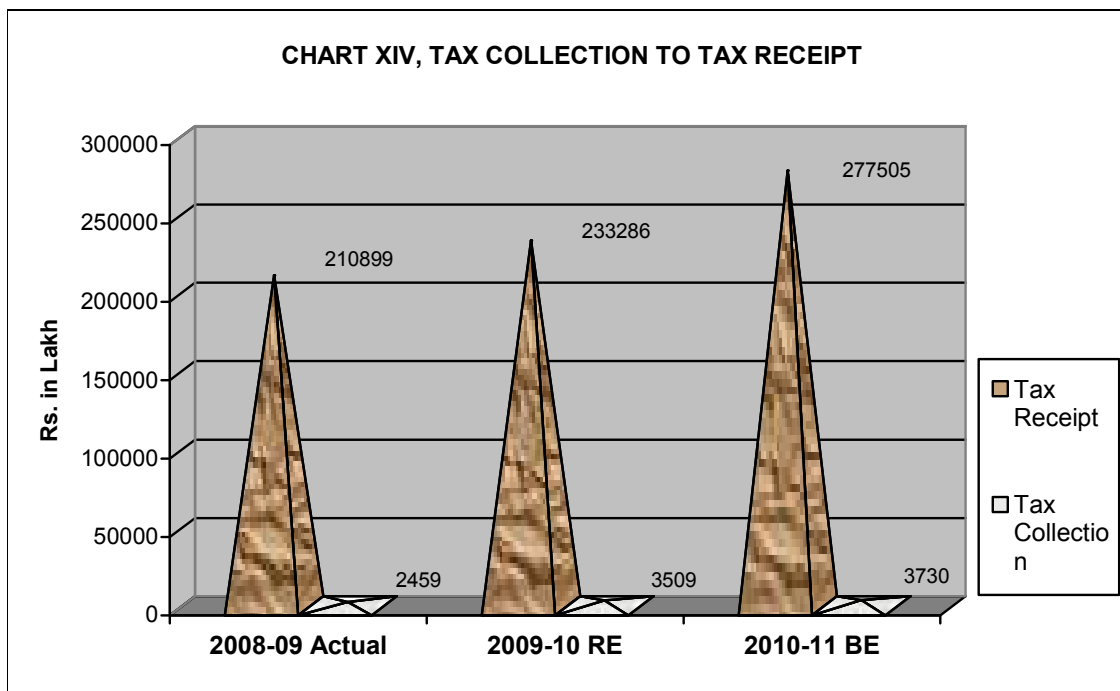
## 12. PERCENTAGE OF TAX COLLECTION TO TAX RECEIPTS

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	2008-09 Actual	2009-10 Revised Estimates	2010-11 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	66.60	89.12	86.59
5	Stamps and Registration	3.04	3.93	4.02
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	6.60	8.32	6.69
10	Sales Tax	0.51	0.69	0.68
11	Taxes on Vehicles	1.94	1.87	2.87
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	1.39	0.91	0.90
<b>15</b>	<b>Percentage of total tax collection to total tax receipts</b>	<b>1.17</b>	<b>1.50</b>	<b>1.34</b>

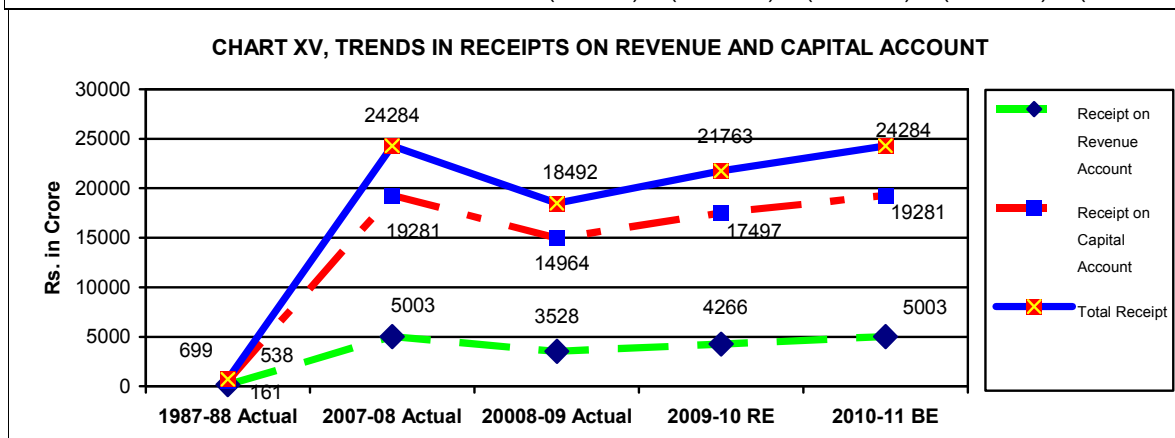


### 13 - TRENDS IN RECEIPTS (REVENUE AND CAPITAL ACCOUNT)

13.1 The trend in receipts on both the Revenue and the Capital Account for 1987-88 and from 2007-08 to 2010-11 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	2007-08 Actual	2008-09 Actual	2009-10 Revised Estimates	2010-11 Budget Estimates
1	2	3	4	5	6	7
<b>I</b>	<b>TOTAL RECEIPTS ON REVENUE AND CAPITAL ACCOUNT</b>	<b>698.98</b> (100.00)	<b>24284.26</b> (3474.24)	<b>18491.89</b> (2645.55)	<b>21762.95</b> (3113.53)	<b>24284.26</b> (3474.24)
<b>A</b>	<b>RECEIPTS ON REVENUE ACCOUNT</b>	<b>160.98</b> (100.00)	<b>5003.34</b> (3108.05)	<b>3528.27</b> (2191.74)	<b>4266.27</b> (2650.19)	<b>5003.34</b> (3108.05)
1	Tax Revenue	56.84 (100.00)	2775.06 (4882.23)	2108.99 (3710.40)	2332.86 (4104.26)	2775.06 (4882.23)
2	Non-tax Revenue	36.22 (100.00)	1568.18 (4329.60)	1236.16 (3412.92)	1510.53 (4170.88)	1568.18 (4329.60)
3	Grants in Aid and Contribution	67.92 (100.00)	660.10 (971.88)	183.12 (269.61)	422.88 (622.61)	660.10 (971.88)
<b>B</b>	<b>RECEIPTS ON CAPITAL ACCOUNT</b>	<b>538.00</b> (100.00)	<b>19280.92</b> (3583.81)	<b>14963.62</b> (2781.34)	<b>17496.68</b> (3252.17)	<b>19280.92</b> (3583.81)
1	Loans and Advances	1.10 (100.00)	14.03 (1275.45)	9.77 (888.18)	15.61 (1419.09)	14.03 (1275.45)
2	Internal Debt of the State Government	1.57 (100.00)	723.15 (46060.51)	609.32 (38810.19)	821.40 (52318.47)	723.15 (46060.51)
3	Loans and Advances from Central Government	114.24 (100.00)	136.90 (119.84)	53.51 (46.84)	225.00 (196.95)	136.90 (119.84)
4	Appropriation to contingency fund	-	-	170.00 (0.00)	-	-
5	Public Account Receipts	421.09 (100.00)	18406.84 (4371.24)	14121.02 (3353.44)	16434.67 (3902.89)	18406.84 (4371.24)



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

The detailed sectoral outlay for the Tenth/Eleventh Five Year Plan, expenditure for 2007-08 to 2009-10 and Budget Estimate for 2010-11 are given in Table 14.

**TABLE – 14**

### TENTH/ELEVENTH FIVE YEAR PLAN AND BUDGET ESTIMATE 2010-11 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 2007-08	Actual Expenditure 2008-09	Actual Expenditure 2009-10	Agreed Outlay 2010-11
1	2	3	4	5	6	7	8
I	Agriculture and Allied Activities	133.44	211.76	46.33	52.23	61.68	98.72
II	Rural Development	82.55	234.98	24.43	35.77	46.52	58.30
III	Special Area Development Programme	18.00	23.10	5.04	6.37	8.12	11.53
IV	Irrigation and Flood Control	222.90	579.74	171.53	198.72	205.76	243.37
V	Energy	405.85	830.08	130.33	185.57	201.22	181.83
VI	Industry and Minerals	66.40	117.73	23.90	32.66	28.20	39.83
VII	Transport	392.84	716.84	140.30	167.93	262.31	308.39
VIII	Science, Technology & Environment	79.75	315.33	59.51	39.32	71.56	100.08
IX	General Economic Services	159.75	181.19	31.36	52.50	251.18	98.90
X	Social Services	1527.62	3977.70	502.39	589.48	670.16	977.20
XI	General Services	111.00	1296.55	89.36	213.95	158.85	591.85
<b>GRAND TOTAL</b>		<b>3200.00</b>	<b>8485.00</b>	<b>1224.48</b>	<b>1574.50</b>	<b>1965.56</b>	<b>2710.00</b>

\*\*:- Projected Outlay.

Note: Outlays include PSUs and LBs whereas expenditure does not include PSUs and LBs