



GOVERNMENT OF GOA
BUDGET IN BRIEF
2019-20



DIRECTORATE OF PLANNING, STATISTICS AND EVALUATION

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P R E F A C E

This brochure seeks to present the salient features of the Budget of the State Government for 2019-20 and facilitates comparison of key parameters with those of the earlier two years by means of Statements and Graphs.

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

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

Porvorim,
June, 2019

Dr. Y. Durga Prasad
Director

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INTRODUCTION

1. In accordance with the provision under Article 202(i) of the Constitution of India, a statement of the estimated receipts and expenditure of the State for each financial year has to be laid before the State Legislature. This “Annual Financial Statement” is more commonly known as the “Budget”. It contains the actual receipts and expenditure of the Government for the preceding year, revised estimates for the current year and the budget estimates for the ensuing year.

The Accounts of the Government of Goa are maintained in the following three parts, namely:

- I. Consolidated Fund of the State.
- II. Contingency Fund of the State.
- III. Public Account of the State.

Consolidated Fund: The scope of consolidated fund has been defined in Article 266(1) of the Constitution. There are three main constituents of the consolidated fund, namely:

- A. Revenue
- B. Capital and
- C. Debt (comprising Public Debt, Loans and Advances and Inter-state Settlement).

2. The expenditure out of the Consolidated Fund is of two types, one is ‘Charged’ and the other is “Voted”. The expenditure of the State Government which is so essential in nature that it does not require to be put to vote in the Assembly is called ‘Charged’ expenditure, whereas the expenditure which is open to debate and subjected to vote in the Assembly is called ‘Voted’ expenditure. The following expenditure is charged on the Consolidated Fund of the State.
 - a) Emoluments and allowances of the Governor and other expenditure relating to his/her office.
 - b) The salaries and allowances of the Speaker and the Deputy Speaker of the Legislative Assembly.
 - c) Debt charges for which the State is liable including interest, sinking fund charges and redemption charges and other expenditure relating to the raising of loans and the servicing and redemption of debt.
 - d) Expenditure in respect of salaries and allowances of Judges of the High Court.
 - e) Any sum required to satisfy any judgment, decree or award of any Court or Arbitral Tribunal.
 - f) Any other expenditure declared by the Constitution or by the Legislature of the State by law to be charged.
3. The Revenue Account is the account of the current income and expenditure of the State. The income is derived mainly from the taxes including the share of Union taxes obtained through the awards of Finance Commission, duties, fees for services rendered, fines and penalties, interest receipts, grants-in-aid and many other receipts classified as revenue of the State. It also deals with all expenditure for collection of taxes and other receipts, interest payment and servicing of public debt, expenditure incurred on social and developmental services and other expenditure classified as revenue expenditure of the State. Finally, it presents the picture of the revenue surplus or deficit for the year. The second division, the Capital Account deals with expenditure usually met from sources other than current revenue e.g.

borrowings, advances and receiving of loans and advances with the object either of creating concrete assets of material character or of reducing recurring liabilities. This is also called the Capital Outlay outside the Revenue Account. This includes Capital investments on improvement of Public Health, improvement of Agriculture and Research, Industrial Development, Navigation, Embankment and Drainage Works, Electricity Schemes, Public Works, Transport and Communication etc. The third division is the Account of Debt (Loan, Treasury Bills, Ways and Means Advances) incurred and discharged and of loans and advances made by the State Government, of Local Funds, Private Parties and Others and recoveries from them.

4. The Tax Revenue now includes nationwide Goods and Services Tax (GST). GST is also known as One Nation One Tax i.e. uniform tax slabs for different commodities in all the States/UTs.
5. 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.
6. Part III of the Budget is the Public Account of the State which comprises (a) Unfunded Debt, (b) Deposits & Advances and (c) Remittances. Money received by or on behalf of the State Government which cannot be credited to the Consolidated Fund is 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.
7. Few Reserve Funds have been created for special purposes and deposits are made in those funds by appropriation from the Revenue Account. These funds are Depreciation Reserve Funds of Government Commercial Undertakings, Sinking Funds for amortization of loan, Relief Fund, Local Funds and few other transactions such as Departmental and Permanent Advances, Suspense Accounts etc. The third division includes merely adjusting heads under which appear remittance of cash between treasuries, transfer between different accounting heads and remittances between the State Government and Reserve Bank of India. Credits and debits taken to the adjusting heads in the division are eventually cleared by adjustment under final heads.
8. 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 2019-20, envisages Total Receipts of Rs.36589.46 crore both on Revenue and Capital Account as against the Total Expenditure estimated at Rs.39640.53 crore, showing overall deficit of Rs.3051.07 crore. On the Revenue Account, the receipts are estimated at Rs.13593.79 crore and expenditure at Rs.13138.68 crore, leaving a surplus of Rs.455.11 crore. On Capital Account, the receipts are estimated at Rs.22995.67 crore and expenditure at Rs.26501.85 crore, thereby showing a deficit of Rs.3506.18 crore. Expenditure on Capital Account includes expenditure on Public Account.

1.2 When compared with the revised estimate for 2018-19, the budget estimate of total receipts and expenditure on revenue and capital account for 2019-20, show an increase of 19.35 (Receipt) and 16.56 (Expenditure) percent respectively. Grants-in-aid and contributions from the Central Government which amounted to Rs.754.11 crore in the revised estimate in 2018-19, has increased to Rs.1249.68 crore in the budget estimate 2019-20.

1.3 The overall budgetary position under Revenue and Capital Account for the years 2017-18 (Actual) to 2019-20 (Budget Estimates) is depicted in Charts – I & II.

Table I
OVERALL BUDGETARY POSITION

(Rs. In lakh)

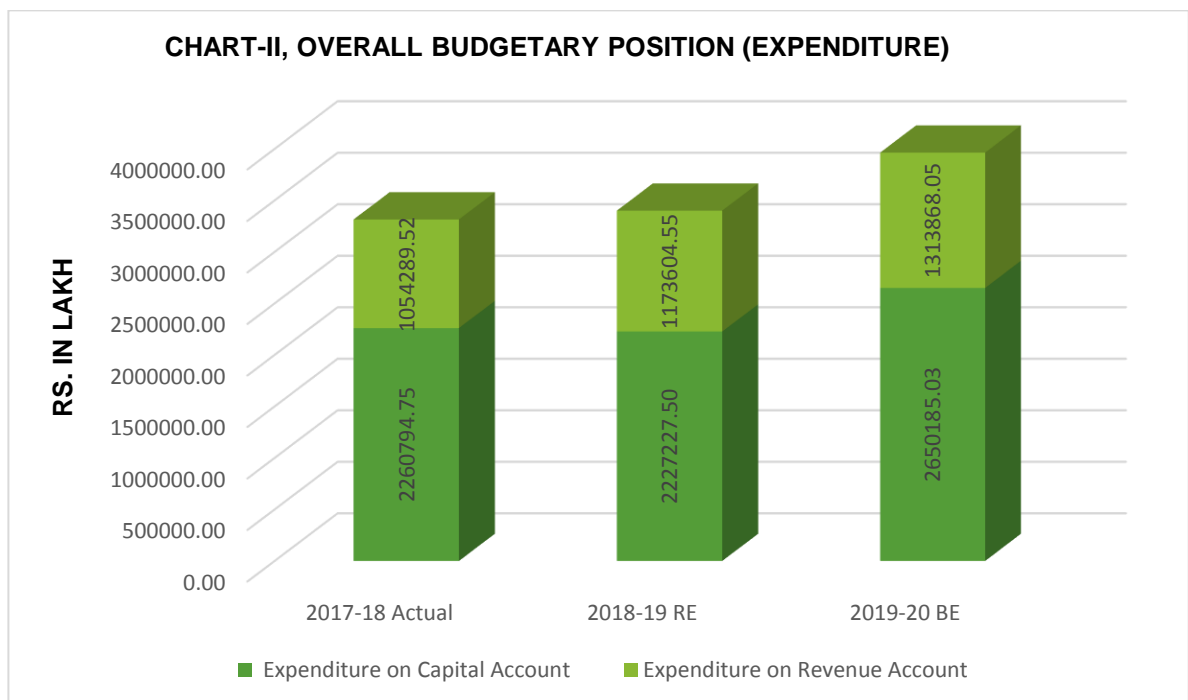
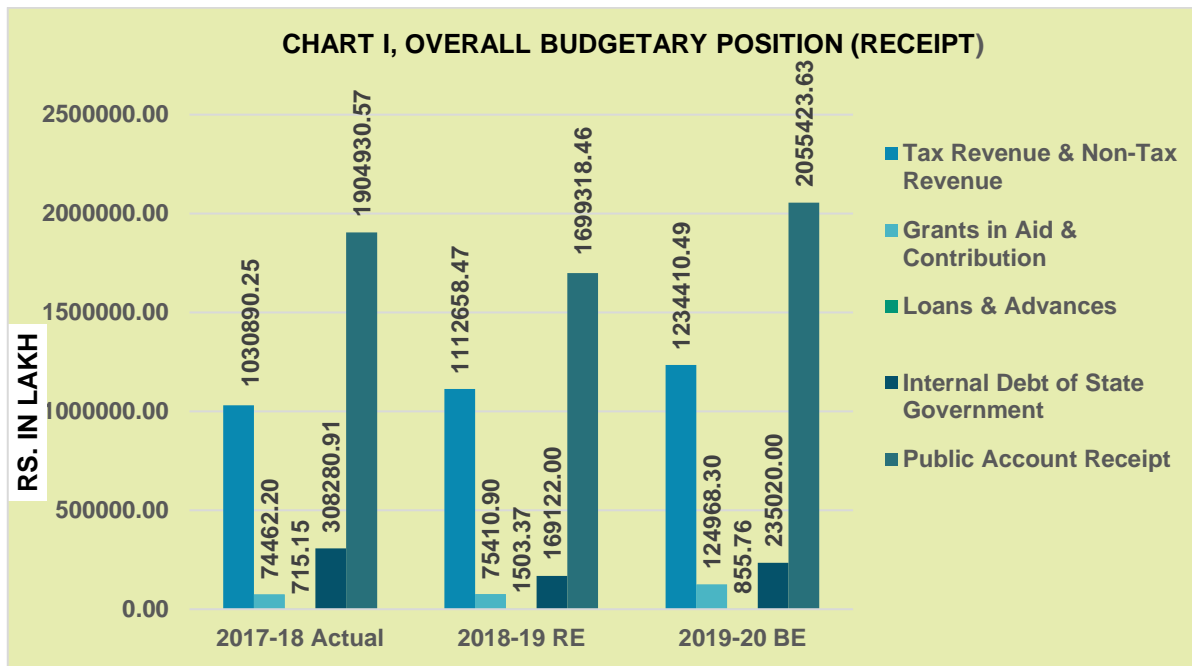
Sl. No.	Major Head	2017-18 Actuals	2018-19 Revised Estimates	2019-20 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
I	REVENUE ACCOUNT				
1	Tax Revenue and Non-Tax Revenue (Excluding Grants-in-Aid)	1030890.25 (93.26)	1112658.47 (93.65)	1234410.49 (90.81)	110.94
2	Grants-in-Aid and Contributions	74462.20 (6.74)	75410.90 (6.35)	124968.30 (9.19)	165.72
3	Total Revenue Receipts	1105352.45 (100.00)	1188069.37 (100.00)	1359378.79 (100.00)	114.42
4	Expenditure on Revenue Account	1054289.52	1173604.55	1313868.05	111.95
5	Surplus(+) or Deficit(-)	51062.93	14464.82	45510.74	
II	CAPITAL ACCOUNT				
1	Loans and Advances	715.15 (0.03)	1503.37 (0.08)	855.76 (0.04)	-56.92
2	Internal Debt of the State Government	308280.91 (13.88)	169122.00 (9.01)	235020.00 (10.22)	138.96
3	Loans and Advances from Central Government	7802.95 (0.35)	7800.00 (0.42)	8268.00 (0.36)	106.00
4	Public Account Receipts	1904930.57 (80.94)	1699318.46 (89.69)	2055423.63 (90.50)	120.96
5	Total Capital Receipts (Capital Account + Public Account)	2221729.58 (100.00)	1877743.83 (100.00)	2299567.39 100.00	122.46
6	Expenditure on Capital Account**	2260794.75	2227227.50	2650185.03	118.99
7	Surplus (+) or Deficit (-)	-39065.17	-349483.67	-350617.64	100.32

Table I CONT...

(Rs. in lakh)

Sl. No.	Item	2017-18 Actuals	2018-19 Revised Estimates	2019-20 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	3327082.03	3065813.20	3658946.18	119.35
2	Total Expenditure on Revenue and Capital Account	3315084.27	3400832.05	3964053.08	116.56
3	Surplus (+) or Deficit (-)	11997.76	-335018.85	-305106.90	

** Includes contingency fund and Public Account Disbursements also.



2. REVENUE ACCOUNT

- 2.1** Of the total estimated Revenue Receipts during the year 2019-20 i.e. Rs. 13593.79 crore, the Tax Revenue is estimated to contribute Rs.9093.19 crore (66.90%) and the Non-Tax Revenue Rs.3250.91 crore (23.91%). The Grants-in-aid and contributions are placed at Rs.1249.68 crore (9.19%). Under the head "Tax-Revenue", the State GST accounts for 20.28% of the total Revenue Receipts. Economic Services emerged as the largest source of Non-Tax Revenue to the Government, its contribution being Rs. 2515.10 crore (18.50%).
- 2.2** On the expenditure side, Social Services account for Rs.5268.80 crore i.e. 40.11% of the estimated total expenditure, followed by General Services at Rs.4250.84 crore or (32.35%) and Economic Services at Rs.3619.03 crore (27.54%).
- 2.3** Table-2 presents details of the principal sources of Receipt/Revenue and the proposed heads of expenditure during 2019-20. Charts-III & IV depict the receipts and expenditure under Revenue Account.

TABLE-2
REVENUE ACCOUNT

(Rs. in Lakh)

Sl. No	Sources of Receipts	Budget Estimates 2019-20	Sl. No.	Heads of Expenditure	Budget Estimates 2019-20
I	TAX REVENUE	909319.37 (66.90)	I	GENERAL SERVICES	425084.20 (32.35)
A	Tax on Income and Expenditure	576882.90 (42.44)	1	Organs of State	23126.68 (1.76)
1	Corporation Tax	93684.64 (6.89)	2	Fiscal Services	10305.04 (0.78)
2	Taxes on Income other than Corporation Tax	82905.76 (6.10)	3	Debt Interest/Services	154232.17 (11.74)
3	Other Taxes on Income & Expenditure	0.00 (0.00)	4	Administrative Services	95214.63 (7.25)
4	Central GST	115712.80 (8.51)	5	Pension and Miscellaneous Services	142205.68 (10.82)
5	State GST	275689.14 (20.28)			
6	Integrated GST	8890.56 (0.65)			
B	Taxes on Property and Capital Transactions	70143.32 (5.16)			
1	Land Revenue	6017.11 (0.44)			
2	Stamps and Registration	64130.21 (4.72)			

Table 2- Cont....

(Rs. in lakh)

Sl. No	Sources of Receipts	Budget Estimates 2019-20	Sl. No	Heads of Expenditure	Budget Estimates 2019-20
3	Estate Duty	0.00 (0.00)	II	SOCIAL SERVICES	526880.44 (40.11)
4	Taxes on Wealth	-4.00 (0.00)	1	General, Technical Education, Sports and Youth Services Art and Culture	226652.37 (17.25)
C	Taxes on Commodities and Services	262293.15 (19.30)	2	Medical, Family Welfare, Public Health, Sanitation and Water Supply	152236.88 (11.59)
1	Customs	16438.24 (1.21)	3	Housing and Urban Development	25769.46 (1.96)
2	Union Excise Duties	16019.36 (1.18)	4	Labour Employment	15124.44 (1.15)
3	State Excise	47527.42 (3.50)	5	Social Security and Welfare	82559.47 (6.29)
4	Sales Tax, Trade Tax etc	139573.85 (10.27)	6	Other Social Services	20394.27 (1.55)
5	Taxes on Vehicles	32563.90 (2.40)	7	Information and Broadcasting	4143.55 (0.32)
6	Taxes on Goods and Passengers	3031.92 (0.22)	III	Economic Services	361903.41 (27.54)
7	Taxes and Duties on Electricity	0.00 (0.00)	1	General Economic Services	42479.88 (3.23)
8	Service Tax	0.00 (0.00)	2	Agriculture and Allied Services and Hill Areas	50955.70 (3.88)
9	Other Taxes and Duties on Commodities and Services	7138.46 (0.53)	3	Major, Medium and Minor Irrigation, Command area development & Flood Control	18015.70 (1.37)
II	NON-TAX REVENUE	325091.12 (23.91)	4	Industries and Minerals	28403.39 (2.16)
1	Interest Receipts, Dividend and Profit	3457.69 (0.25)	5	Power Development	178510.61 (13.59)
2	General Services	37052.44 (2.73)	6	Transport	39775.63 (3.03)
3	Social Services	33071.10 (2.43)	7	Science, Technology, Environment	3762.50 (0.28)
4	Economic Services	251509.89 (18.50)			
III	GRANTS-IN-AID AND CONTRIBUTIONS	124968.30 (9.19)			
	Total (I+II+III)	1359378.79		Total (I+II+III)	1313868.05

CHART-III, HOW A RUPEE COMES (2019-20)

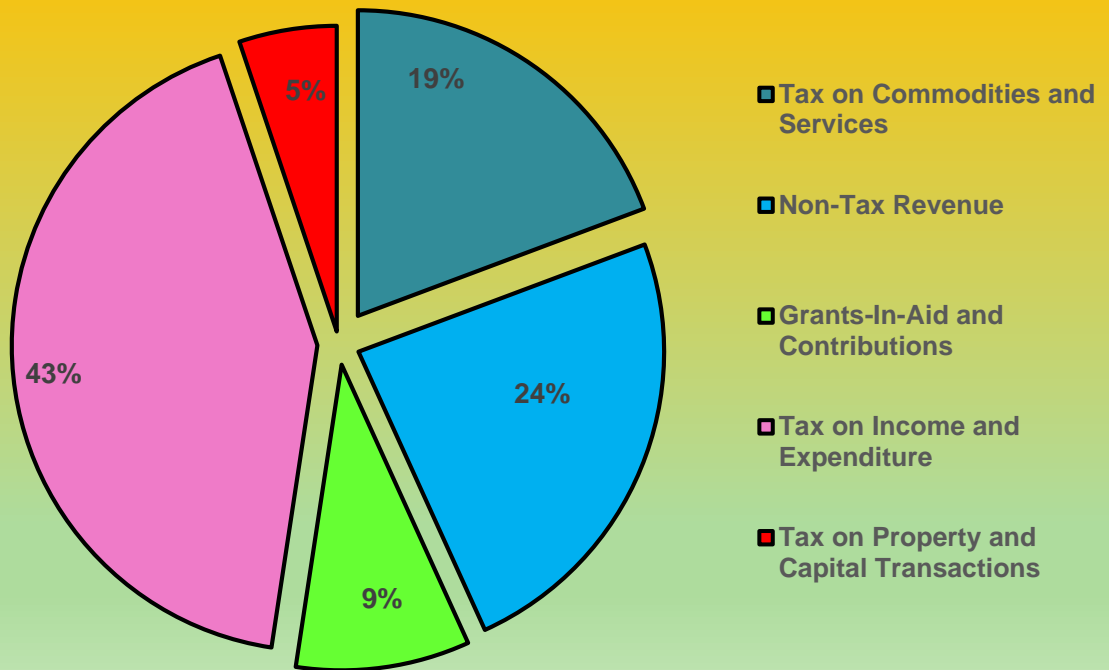
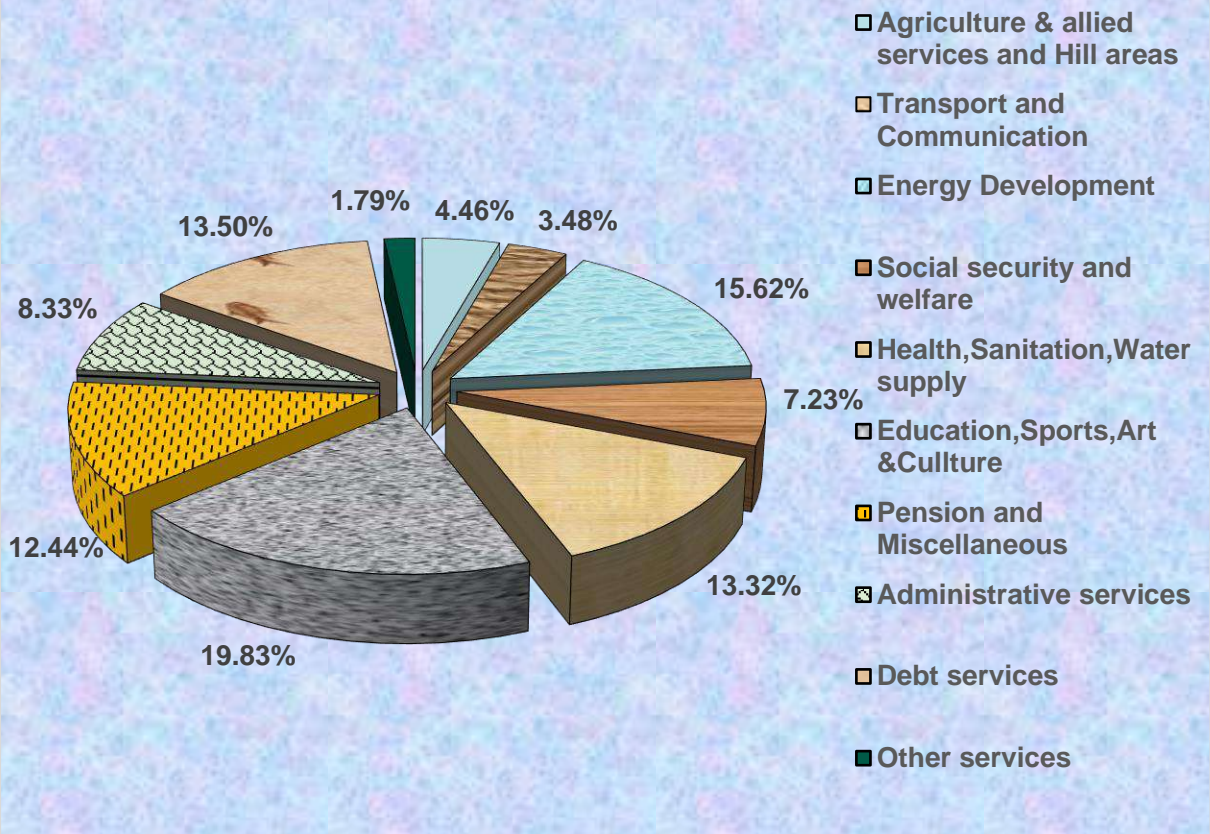


CHART - IV HOW A RUPEE GOES (2019-20)



3. SOURCE WISE TAX RECEIPTS ON REVENUE ACCOUNT

3.1 The total Tax Receipts are estimated to increase to Rs.9093.19 crore in 2019-20 from Rs.8257.25 crore in the year 2018-19 i.e. by 10.12% as compared to the previous year. The GST, as a major source of Tax Revenue is expected to decline to Rs.2756.89 crore i.e. 11.74 % over the previous year contributing 30.32% of the total tax revenue. Corporation tax with Rs.936.85 crore, Central GST with Rs.1157.13 crore, Taxes on Income other than Corporation Tax with 829.06 and Stamps & Registration with Rs.641.30 crore are the other major contributors accounting for 10.30%, 12.73%, 9.12% and 7.05% respectively of the total receipts.

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

TABLE – 3
SOURCEWISE TAX RECEIPTS ON REVENUE ACCOUNT

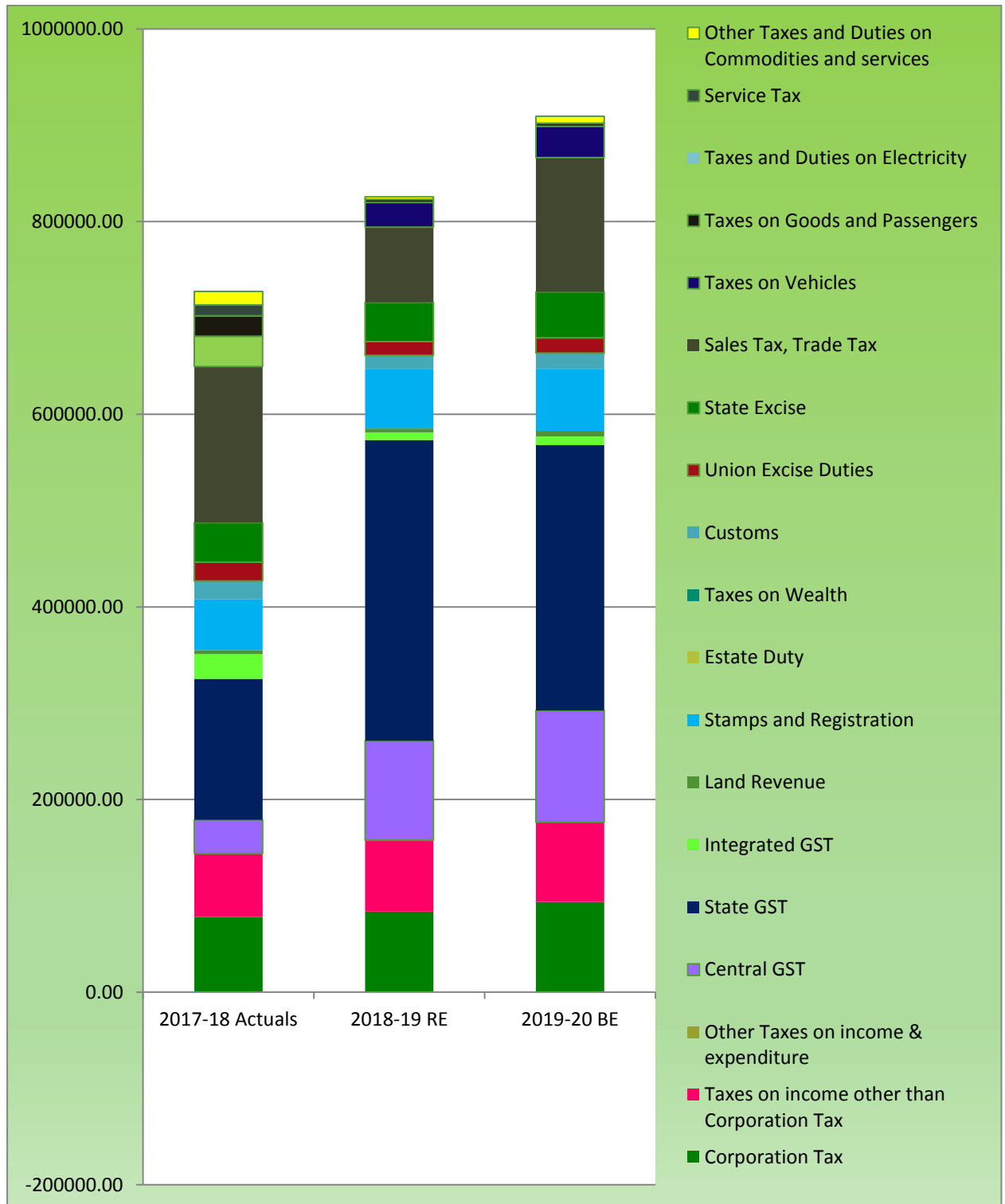
(Rs. in lakh)

Sl. No.	Sources of Tax Revenue	2017-18 Actuals	2018-19 Revised Estimates	2019-20 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
I	TAX REVENUE	727562.65 (100)	825725.16 (100)	909319.37 (100)	110.12
I	TAXES ON INCOME & EXPENDITURE	351032.37 (48.25)	581285.00 (70.40)	576882.90 (63.45)	99.24
1	Corporation Tax	77968.00 (10.72)	83647.00 (10.13)	93684.64 (10.30)	112.00
2	Taxes on income other than Corporation Tax	65839.00 (9.05)	74023.00 (8.97)	82905.76 (9.12)	112.00
3	Other Taxes on income & expenditure	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00
4	Central GST	35148.00 (4.83)	103315.00 (12.51)	115712.80 (12.73)	112.00
5	State GST	146374.37 (20.12)	312362.00 (37.83)	275689.14 (30.32)	88.26
6	Integrated GST	25703.00 (3.53)	7938.00 (0.96)	8890.56 (0.98)	112.00
II	TAXES ON PROPERTY AND CAPITAL	57169.02 (7.86)	65209.13 (7.90)	70143.32 (7.71)	107.57
1	Land Revenue	4202.11 (0.58)	3958.69 (0.48)	6017.11 (0.66)	152.00
2	Stamps and Registration	52968.91 (7.28)	61253.44 (7.42)	64130.21 (7.05)	104.70
3	Estate Duty	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00
4	Taxes on Wealth	-2.00 (0.00)	-3.00 (0.00)	-4.00 (0.00)	133.33

Table 3 Cont...

(Rs. in lakh)

Sl. No.	Sources of Tax Revenue	2016-17 Actuals	2017-18 Revised Estimates	2018-19 Budget Estimates	Col.5 as Percentage of col.4
1	2	3	4	5	6
III	TAXES ON COMMODITIES AND SERVICES	319361.26 (43.89)	179231.03 (21.70)	262293.15 (28.84)	146.34
1	Customs	18765.00 (2.58)	14677.00 (1.78)	16438.24 (1.81)	112.00
2	Union Excise Duties	19437.00 (2.67)	14303.00 (1.73)	16019.36 (1.76)	112.00
3	State Excise	40999.63 (5.63)	40586.36 (4.91)	47527.42 (5.23)	117.10
4	Sales Tax, Trade Tax	162168.95 (22.29)	78258.00 (9.48)	139573.85 (15.35)	178.35
5	Taxes on Vehicles	31472.52 (4.33)	25686.00 (3.11)	32563.90 (3.58)	126.78
6	Taxes on Goods and Passengers	20974.53 (2.88)	3160.96 (0.38)	3031.92 (0.33)	95.92
7	Taxes and Duties on Electricity	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00
8	Service Tax	11568.00 (1.59)	0.00 (0.00)	0.00 (0.00)	0.00
9	Other Taxes and Duties on Commodities and Services	13975.63 (1.92)	2559.71 (0.31)	7138.46 (0.78)	278.88



4. SOURCE WISE NON-TAX RECEIPTS ON REVENUE ACCOUNT

4.1 Non-tax receipts are estimated at Rs.4500.59 crore for the year 2019-20, there by expecting to register an increase of 24.21% as compared to the revised estimate for 2018-19. Economic Services are expected to contribute 55.88% of the total Non-Tax receipts with Rs.2515.10 crore showing an increase of 7.43% over the previous year. Grants-in-aid and contributions which account for Rs.1249.68 crore (27.77%) of the budget are expected to record an increase of 65.72% over the revised estimate of the preceding year. The receipts from General Services, another major contributor, account for 8.23% in Non-Tax Receipts.

4.2 The break-up of the Non-Tax Receipts by major sources of revenue is presented in Table-4. It is also depicted in Chart-VI.

TABLE-4
SOURCEWISE NON-TAX RECEIPTS ON REVENUE ACCOUNT

(Rs. in lakh)

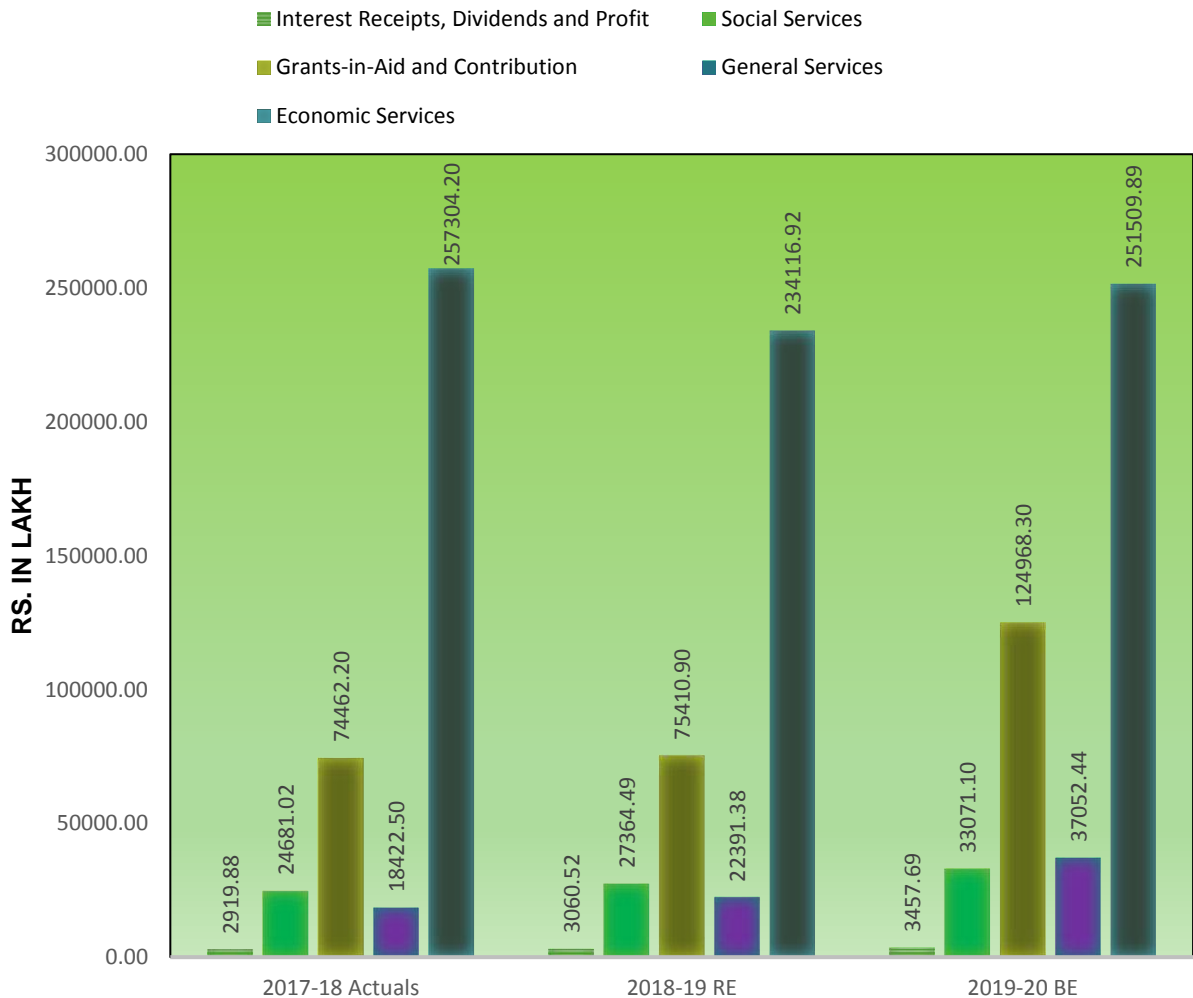
Sl. No.	Sources of Non-Tax Revenue	2017-18 Actuals	2018-19 Revised Estimates	2019-20 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	NON-TAX RECEIPTS (including grant-in-aid and contribution)	377789.80	362344.21	450059.42	124.21
		<i>(100)</i>	<i>(100)</i>	<i>(100)</i>	
1	Interest Receipts, Dividends and Profit	2919.88	3060.52	3457.69	112.98
		<i>(0.77)</i>	<i>(0.85)</i>	<i>(0.77)</i>	
2	General Services	18422.50	22391.38	37052.44	165.48
		<i>(4.88)</i>	<i>(6.18)</i>	<i>(8.23)</i>	
2.1	Police	376.89	618.20	549.70	88.92
		<i>(0.10)</i>	<i>(0.17)</i>	<i>(0.12)</i>	
2.2	Other Administrative Services	13965.65	16137.75	31024.98	192.25
		<i>(3.70)</i>	<i>(4.45)</i>	<i>(6.89)</i>	
2.3	Other General Services	4079.96	5635.43	5477.76	97.20
		<i>(1.08)</i>	<i>(1.56)</i>	<i>(1.22)</i>	
3	Social Services	24681.02	27364.49	33071.10	120.85
		<i>(6.53)</i>	<i>(7.55)</i>	<i>(7.35)</i>	
3.1	Education, Sports, Art and Culture	2648.90	3473.41	4170.03	120.06
		<i>(0.70)</i>	<i>(0.96)</i>	<i>(0.93)</i>	
3.2	Medical, Family Welfare and Public Health	3836.80	3126.32	3409.26	109.05
		<i>(1.02)</i>	<i>(0.86)</i>	<i>(0.76)</i>	
3.3	Water Supply and Sanitation	12979.78	13695.74	15472.93	112.98
		<i>(3.44)</i>	<i>(3.78)</i>	<i>(3.44)</i>	
3.4	Housing & Urban Development	4412.20	6184.81	9138.27	147.75
		<i>(1.17)</i>	<i>(1.71)</i>	<i>(2.03)</i>	
3.5	Labour and Employment	764.53	776.31	806.31	103.86
		<i>(0.20)</i>	<i>(0.21)</i>	<i>(0.18)</i>	
3.6	Other Social Services	38.81	107.90	74.30	68.86
		<i>(0.01)</i>	<i>(0.03)</i>	<i>(0.02)</i>	
4	Economic Services	257304.20	234116.92	251509.89	107.43
		<i>(68.11)</i>	<i>(64.61)</i>	<i>(55.88)</i>	
4.1	Crop Husbandry, Animal Husbandry, Dairy Development and Fisheries	1012.13	927.05	1108.05	119.52
		<i>(0.27)</i>	<i>(0.26)</i>	<i>(0.25)</i>	
4.2	Forestry & Wild Life	495.50	520.30	633.55	121.77
		<i>(0.13)</i>	<i>(0.14)</i>	<i>(0.14)</i>	

Table 4 cont.....

(Rs. In lakh)

Sl. No.	Sources of Non-Tax Revenue	2017-18 Actuals	2018-19 Revised Estimates	2019-20 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
4.3	Non-Ferrous Mining & Metallurgical Industries	33278.78 (8.81)	32759.42 (9.04)	6064.55 (1.35)	18.51
4.4	Co-operation	105.47 (0.03)	75.07 (0.02)	95.07 (0.02)	126.64
4.5	Major, Medium and Minor Irrigation	5247.90 (1.39)	2836.10 (0.78)	2529.20 (0.56)	89.18
4.6	Power	211908.93 (56.09)	190765.00 (52.65)	224415.75 (49.86)	117.64
4.7	Village, Small & Other Industries	166.33 (0.04)	857.02 (0.24)	660.71 (0.15)	77.09
4.8	Other Economic Services	5089.16 (1.35)	5376.96 (1.48)	16003.01 (3.56)	297.62
5	Grants-in-Aid and Contributions	74462.20 (19.71)	75410.90 (20.81)	124968.30 (27.77)	165.72

CHART-VI, SOURCE WISE NON TAX RECEIPTS ON REVENUE ACCOUNT



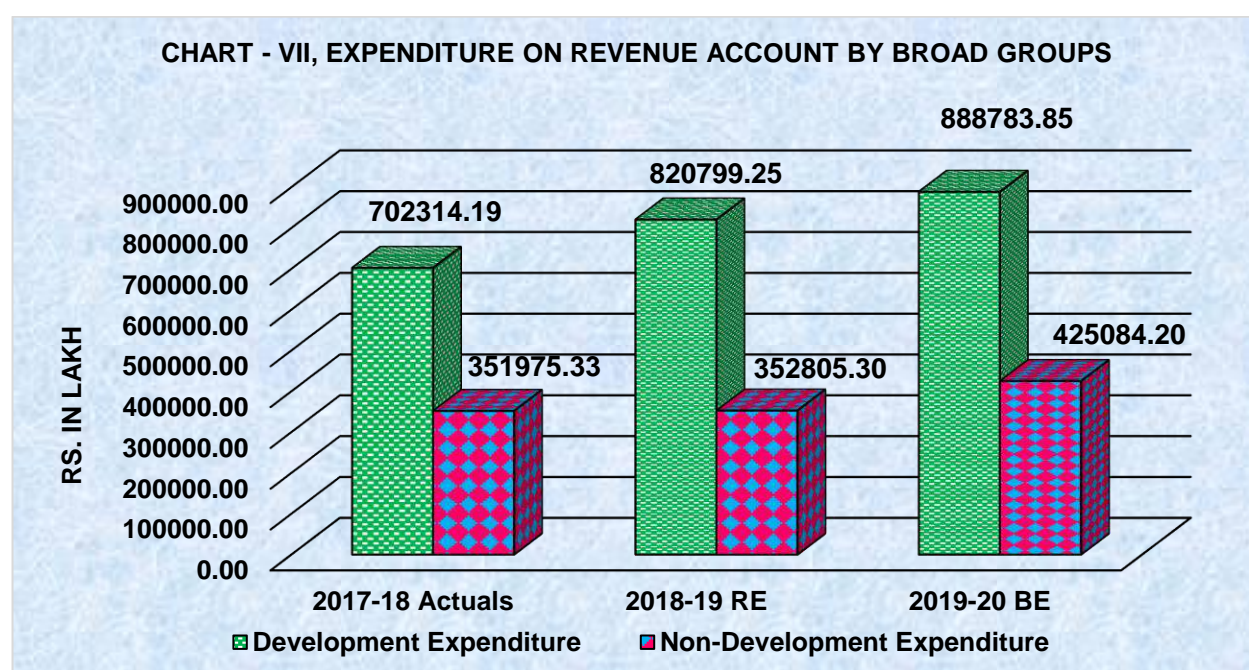
5. EXPENDITURE ON REVENUE ACCOUNT BY BROAD-GROUPS (DEVELOPMENT AND NON-DEVELOPMENT)

5.1 Out of the estimated Total Revenue Expenditure of Rs.13138.68 crore during the year 2019-20, Development Expenditure and Non-Development Expenditure account for Rs.8887.84 crore (67.65%) and Rs.4250.84 crore (32.35%) respectively. As compared to the revised estimates of 2018-19, the Development Expenditure for 2019-20 is expected to increase by 8.28% and the Non-Development expenditure by 20.49%.

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	2017-18 Actuals	2018-19 Revised Estimates	2019-20 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	EXPENDITURE ON REVENUE ACCOUNT	1054289.52 (100)	1173604.55 (100)	1313868.05 (100)	111.95
I	Development Expenditure	702314.19 (66.61)	820799.25 (69.94)	888783.85 (67.65)	108.28
1	Economic Services	286803.72 (27.20)	347537.76 (29.61)	361903.41 (27.55)	104.13
2	Social Services	415510.47 (39.41)	473261.49 (40.33)	526880.44 (40.10)	111.33
II	Non-Development Expenditure	351975.33 (33.39)	352805.30 (30.06)	425084.20 (32.35)	120.49
1	General Services	351975.33 (33.39)	352805.30 (30.06)	425084.20 (32.35)	120.49



6. DEVELOPMENT EXPENDITURE (REVENUE ACCOUNT)

- 6.1** Table 6 below contains the details of various heads of development expenditure classified into Social and Economic Services.
- 6.2** During the financial year 2019-20, the expenditure on Economic Services and Social Services is estimated at Rs.3619.03 crore and Rs.5268.80 crore respectively accounting for 40.72% and 59.28% of the total development expenditure.
- 6.3** Under Economic Services, the single largest head of expenditure at Rs.1965.26 crore, accounting for 22.11% of the total development expenditure is for Irrigation and Power Development which is expected to increase by 4.73% over the previous year. Out of the estimates of total budget of Rs.5268.80 crore under Social Services, an amount of Rs.2266.52 crore (25.50%) of the total development expenditure which is 10.69% in excess over the previous year is proposed to be spent on Education, Sports, Art & Culture. This is followed by expenditure on Medical, Family Welfare, Public Health, Sanitation and Water Supply which together account for Rs.1522.37 crore (17.13%) of the total expenditure showing a rise of 23.56% over the revised estimates, 2018-19.
- 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)

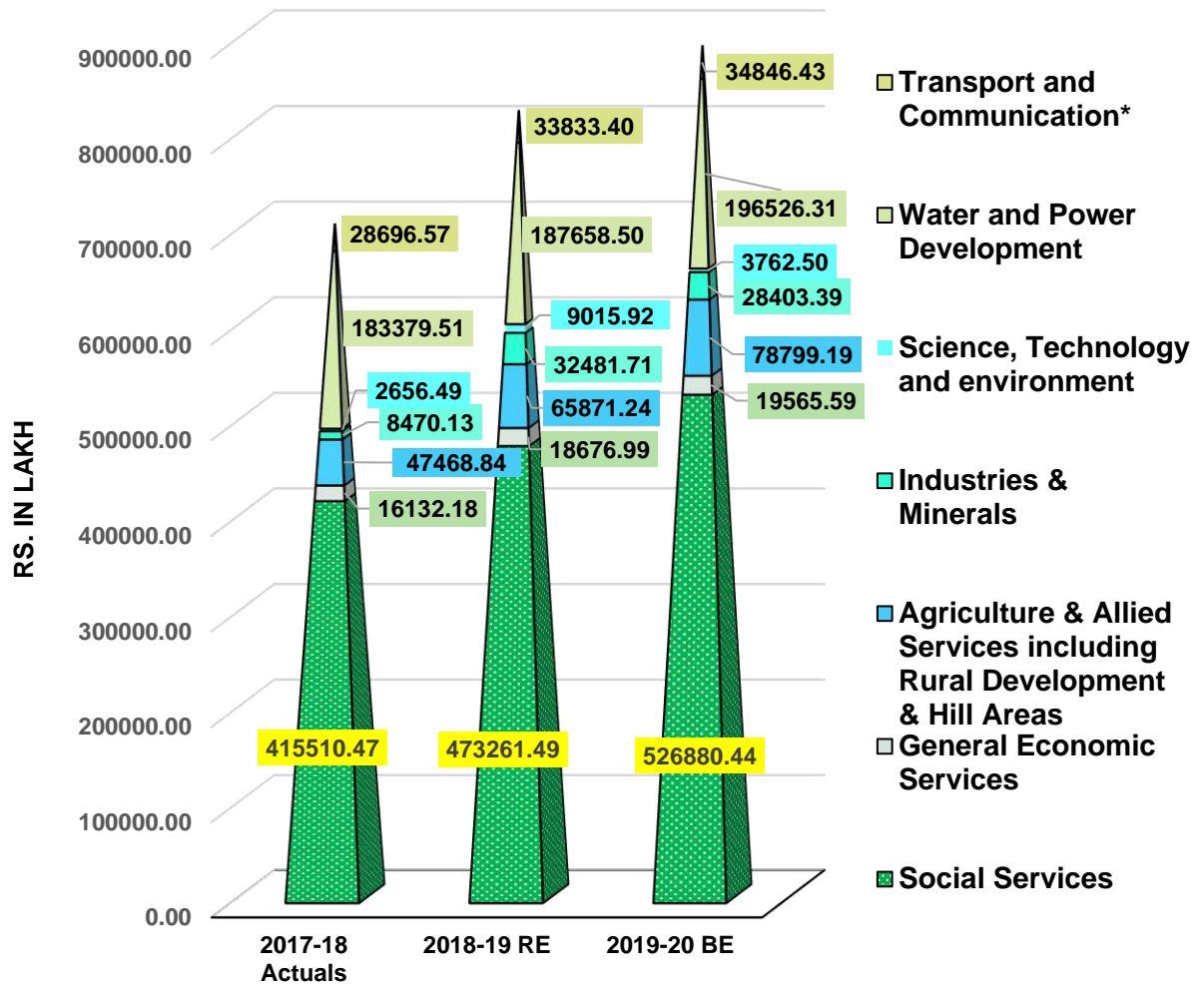
Sl. No.	Heads of Expenditure	2017-18 Actuals	2018-19 Revised Estimates	2019-20 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	Development Expenditure	702314.19 <i>(100)</i>	820799.25 <i>(100)</i>	888783.85 <i>(100)</i>	108.28
I	Social Services	415510.47 <i>(59.15)</i>	473261.49 <i>(57.66)</i>	526880.44 <i>(59.28)</i>	111.33
1	General & Technical Education, Sports & Youth Services, Art & Culture	179151.00 <i>(25.51)</i>	204768.07 <i>(24.95)</i>	226652.37 <i>(25.50)</i>	110.69
2	Medical, Family Welfare, Public Health, Sanitation & Water Supply	121877.50 <i>(17.35)</i>	123212.69 <i>(15.01)</i>	152236.88 <i>(17.13)</i>	123.56
3	Housing & Urban Development	22295.31 <i>(3.17)</i>	28708.91 <i>(3.50)</i>	25769.46 <i>(2.90)</i>	89.76
4	Labour & Employment	5999.82 <i>(0.85)</i>	11825.70 <i>(0.89)</i>	15124.44 <i>(1.70)</i>	127.89
5	Social Security & Welfare	68720.64 <i>(9.78)</i>	79943.39 <i>(9.74)</i>	82559.47 <i>(9.29)</i>	103.27
6	Other Social Services	17466.20 <i>(2.49)</i>	24802.73 <i>(3.02)</i>	24537.82 <i>(2.76)</i>	98.93

Table 6 cont.....

(Rs. in lakh)

Sl. No	Heads of Expenditure	2017-18 Actuals	2018-19 Revised Estimates	2019-20 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
II	Economic Services	286803.72 (40.85)	347537.76 (42.34)	361903.41 (40.72)	104.13
1	General Economic Services	16132.18 (2.30)	18676.99 (2.27)	19565.59 (2.20)	104.76
2	Agriculture & Allied Services including Rural Development & Hill areas	47468.84 (6.76)	65871.24 (8.03)	78799.19 (8.87)	119.63
2.1	Fisheries, Animal Husbandry & Dairy Development, Soil & Water Conservation & Crop Husbandry	24301.45 (3.46)	31432.29 (3.83)	36282.79 (4.08)	115.43
2.2	Forestry & Wild Life	5468.85 (0.78)	5715.17 (0.70)	7472.61 (0.84)	130.75
2.3	Rural Development	14703.02 (2.09)	23193.60 (2.83)	27843.49 (3.13)	120.05
2.4	Others	2994.52 (0.43)	5530.18 (0.67)	7200.30 (0.81)	130.20
3	Industries & Minerals	8470.13 (1.21)	32481.71 (3.96)	28403.39 (3.20)	87.44
3.1	Industries	5015.43 (0.71)	20186.80 (2.46)	17223.39 (1.94)	85.32
3.2	Village & Small Industries	1951.00 (0.28)	10032.56 (1.22)	8092.69 (0.91)	80.66
3.3	Non-Ferrous Mining & Metallurgical Industries	1503.70 (0.21)	2262.35 (0.28)	3087.31 (0.35)	136.46
4	Irrigation and Power Development	183379.51 (26.11)	187658.50 (22.87)	196526.31 (22.11)	104.73
4.1	Power	167033.00 (23.78)	170038.20 (20.72)	177768.87 (20.00)	104.55
4.2	Non-Conventional Sources of Energy	85.80 (0.01)	724.64 (0.09)	741.74 (0.08)	102.36
4.3	Irrigation and Flood Control	16260.71 (2.32)	16895.66 (2.06)	18015.70 (2.03)	106.63
5	Transport	28696.57 (4.09)	33833.40 (4.12)	34846.43 (3.92)	102.99
5.1	Roads and Bridges	15147.00 (2.16)	15807.94 (1.84)	12527.38 (1.41)	83.03
5.2	Others	13549.57 (1.93)	15745.46 (2.28)	22319.05 (2.51)	119.06
6	Science, Technology and Environment	2656.49 (0.38)	9015.92 (1.09)	3762.50 (0.42)	41.73
6.1	Other Scientific Research	555.98 (0.08)	852.54 (0.10)	2787.50 (0.31)	326.96
6.2	Ecology and Environment	2100.51 (0.30)	8163.38 (0.99)	975.00 (0.11)	11.94

CHART-VIII, DEVELOPMENT EXPENDITURE ON REVENUE ACCOUNT



7. NON-DEVELOPMENT EXPENDITURE (REVENUE ACCOUNT)

7.1 Non-Development Expenditure under General Services during 2019-20 is estimated at Rs.4250.84 crore as against the revised estimate of Rs.3528.05 crore for 2018-19, thereby showing an increase of 20.49%. The expenditure towards Organs of the State increased to Rs.231.27 crore in 2019-20 from Rs.118.34 crore in 2018-19 i.e. by 95.43% during 2019-20. The expenditure under Fiscal Services shows an increasing trend from Rs.77.98 crore in 2018-19 to Rs.103.05 crore in 2019-20 i.e. by 32.15%. The expenditure in respect of Debt Services and Administrative Services is expected to increase by 8.45% and 24.13% respectively during 2019-20 as compared to the previous year's revised estimates. The Pension and Miscellaneous General Service Expenditure is also estimated to go up by 24.46% during 2019-20. The expenses on Debt Services, Pension and Miscellaneous General Services and Administrative Services are estimated at 36.29%, 33.45% and 22.40% respectively of the total non-development expenses on revenue account during 2019-20.

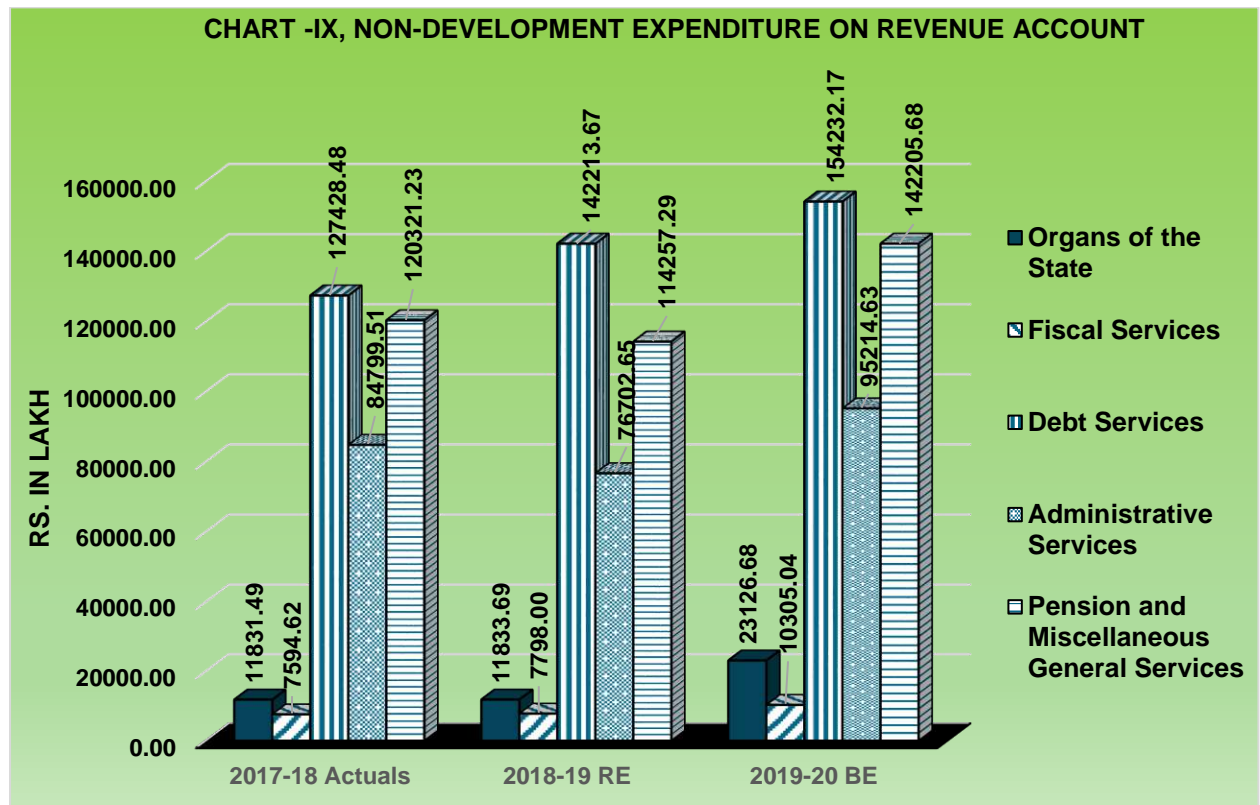
7.2 The details of the Non-Development Expenditure on Revenue Account are given in Table 7. They are also depicted in Chart - IX.

TABLE – 7
NON-DEVELOPMENT EXPENDITURE
(REVENUE ACCOUNT)

(Rs. in lakh)					
Sl. No.	Heads of Expenditure	2017-18 Actuals	2018-19 Revised Estimates	2019-20 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	NON-DEVELOPMENT EXPENDITURE (GENERAL SERVICES)	351975.33 <i>(100.00)</i>	352805.30 <i>(100.00)</i>	425084.20 <i>(100.00)</i>	120.49
1	Organs of the State	11831.49 <i>(3.36)</i>	11833.69 <i>(3.35)</i>	23126.68 <i>(5.44)</i>	195.43
1.1	Parliament/State/Union Territory Legislature, President, Vice-president/ Governor, Administrator of Union Territories, Council of Ministers & Elections	4984.93 <i>(1.42)</i>	4441.63 <i>(1.26)</i>	13492.49 <i>(3.17)</i>	303.77
1.2	Administration of Justice	6846.56 <i>(1.95)</i>	7392.06 <i>(2.09)</i>	9634.19 <i>(2.27)</i>	130.33
2	Fiscal Services	7594.62 <i>(2.16)</i>	7798.00 <i>(2.21)</i>	10305.04 <i>(2.42)</i>	132.15
2.1	Collection of Taxes on Property and Capital Transaction	2590.04 <i>(0.74)</i>	2857.33 <i>(0.81)</i>	3835.41 <i>(0.90)</i>	101.72
2.2	Collection of Taxes on Commodities and Services	5002.83 <i>(1.42)</i>	4928.17 <i>(1.40)</i>	6463.63 <i>(1.52)</i>	134.23
2.3	Other Fiscal Services	1.75 <i>(0.00)</i>	12.50 <i>(0.00)</i>	6.00 <i>(0.00)</i>	0.00

Table 7 Cont.....

(Rs. in Lakh)					
Sl. No.	Heads of Expenditure	2016-17 Actuals	2017-18 Revised Estimates	2018-19 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
3	Debt Services	127428.48 (36.20)	142213.67 (40.31)	154232.17 (36.29)	108.45
3.1	Interest Payment	124428.48 (35.35)	137213.67 (38.89)	151232.17 (35.58)	110.22
3.2	Appropriation for reduction	3000.00 (0.85)	5000.00 (1.42)	3000.00 (0.71)	60.00
	Administrative Services	84799.51 (24.09)	76702.65 (21.74)	95214.63 (22.40)	124.13
4.1	Secretariat General Services, District Administration, Treasury and Accounts Administration	13310.05 (3.78)	11638.52 (3.30)	15354.67 (3.61)	131.93
4.2	Police and Jails	50201.94 (14.26)	43830.55 (12.42)	55459.80 (13.05)	126.53
4.3	Public Works	11687.00 (3.32)	11998.46 (3.40)	12583.96 (2.96)	104.88
4.4	Other Administrative Services	9600.52 (2.73)	9235.12 (2.62)	11816.20 (2.78)	127.95
5	Pension and Miscellaneous General Services	120321.23 (34.19)	114257.29 (32.39)	142205.68 (33.45)	124.46



8. CAPITAL ACCOUNT

8.1 The total receipts on Capital Account for 2019-20 are estimated at Rs.22995.67 crore against the disbursement of Rs.26501.85 crore, showing a deficit of Rs.3506.18 crore. The receipts in the budget, record an increase of 22.46% as compared to the revised estimate, 2018-19. Receipts under the head of Internal Debt of the State Government is estimated to increase from Rs.1691.22 crore to Rs.2350.20 crore in 2019-20 with an increase of 38.96% over the year 2018-19. So also, the Loans and Advances from the Central Government are estimated to increase from Rs.78.00 crore in 2018-19 to Rs.82.68 crore (6.00%) in 2019-20.

8.2 The Capital Account Disbursements in 2019-20 are expected to increase to Rs. 26501.85 crore from Rs.22272.27 crore in 2018-19, registering an increase of 18.99%. The Internal Debt of the State Government is expected to increase by 17.14% whereas Loans & Advances are expected to decrease by 20.26%.

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

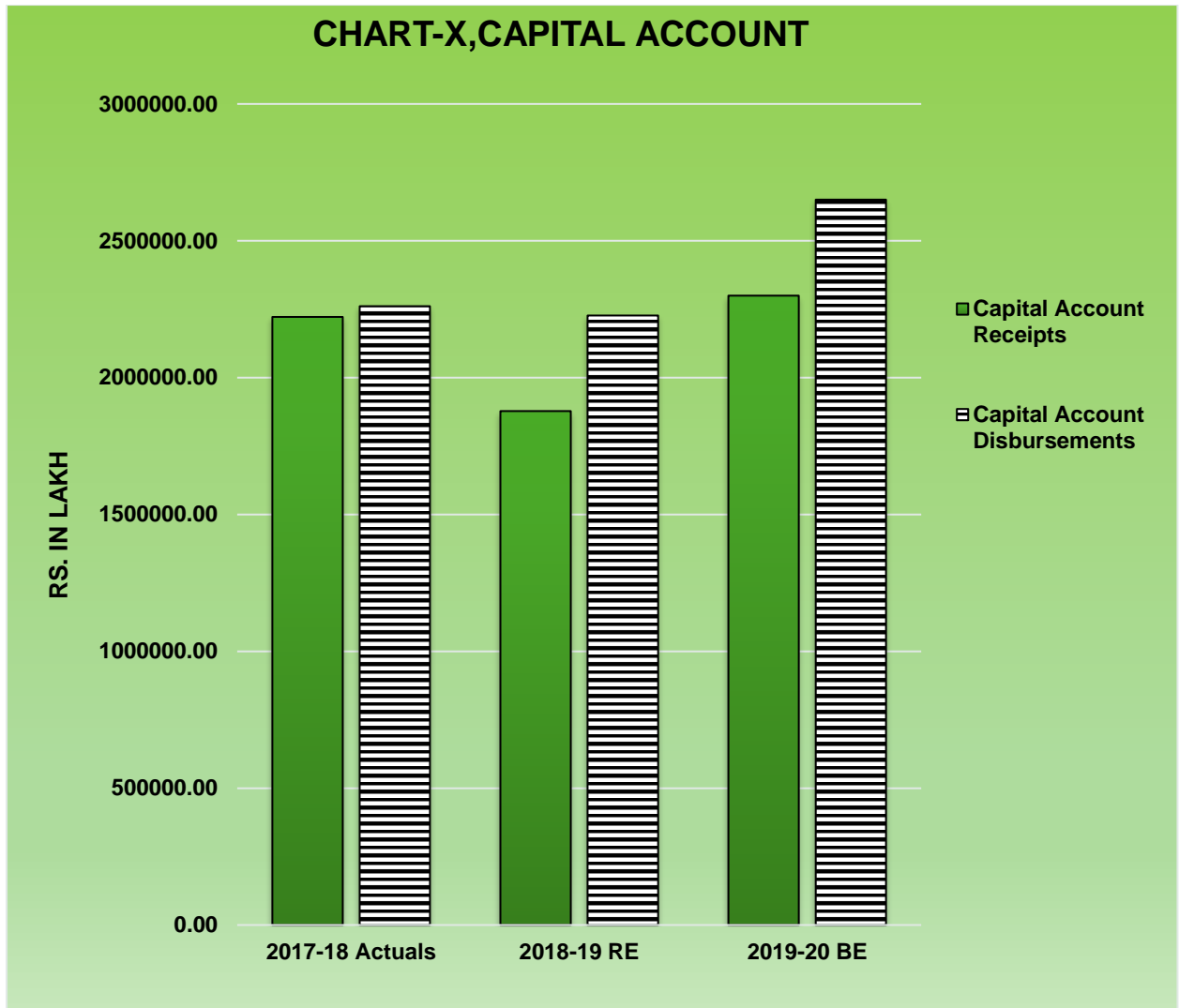
TABLE – 8
CAPITAL ACCOUNT

(Rs. in lakh)

Sl. No.	Heads of Receipts/Disbursements	2017-18 Actuals	2018-19 Revised Estimates	2019-20 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
1	Capital Account Receipts*	2221729.58	1877743.83	2299567.39	122.46
		(100)	(100)	(100)	
1.1	Loans and Advances	715.15	1503.37	855.76	56.92
		(0.03)	(0.08)	(0.04)	
1.2	Loans and Advances from Central Govt.	7802.95	7800.00	8268.00	106.00
		(0.35)	(0.41)	(0.36)	
1.3	Internal Debt of the State Govt.	308280.91	169122.00	235020.00	138.96
		(13.88)	(9.01)	(10.22)	
1.4	Public Account Receipts	1904930.57	1699318.46	2055423.63	120.96
		(85.74)	(90.50)	(89.38)	
2	Capital Account Disbursements**	2260794.75	2227227.50	2650185.03	118.99
		(100.00)	(100.00)	(100.00)	
2.1	Capital Outlay	209407.47	418855.56	486561.44	116.16
		(9.26)	(18.81)	(18.36)	
2.2	Loans and Advances	3392.61	8499.23	6777.24	79.74
		(0.15)	(0.38)	(0.26)	
2.3	Loans and Advances from Central Govt.	8798.15	9660.93	9660.93	100.00
		(0.39)	(0.43)	(0.36)	
2.4	Transfer to Contingency Fund	0	0.00	0.00	0.00
		(0.00)	(0.00)	(0.00)	
2.5	Internal Debt of the State Government	185718.03	92504.50	108359.05	117.14
		(8.22)	(4.15)	(4.09)	
2.6	Public Account Disbursements	1853478.49	1697707.28	2038826.37	120.09
		(81.98)	(76.23)	(76.93)	
3	Capital Account Surplus (+) or Deficit (-)	-39065.17	-349483.67	-350617.64	100.32

*includes Public Account Receipts (item 1.4)

**includes Public Account Disbursement (item 2.6)



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

9.1 The expenditure on Capital Account is divided into Development and Non-Development categories. The Development and Non-Development expenditure during 2019-20 works out to 64.30% and 35.70% respectively. The percentage shares of Economic Services and Social Services under Development Expenditure work out to 33.82% and 30.48% respectively of the total expenditure on Capital Account.

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

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

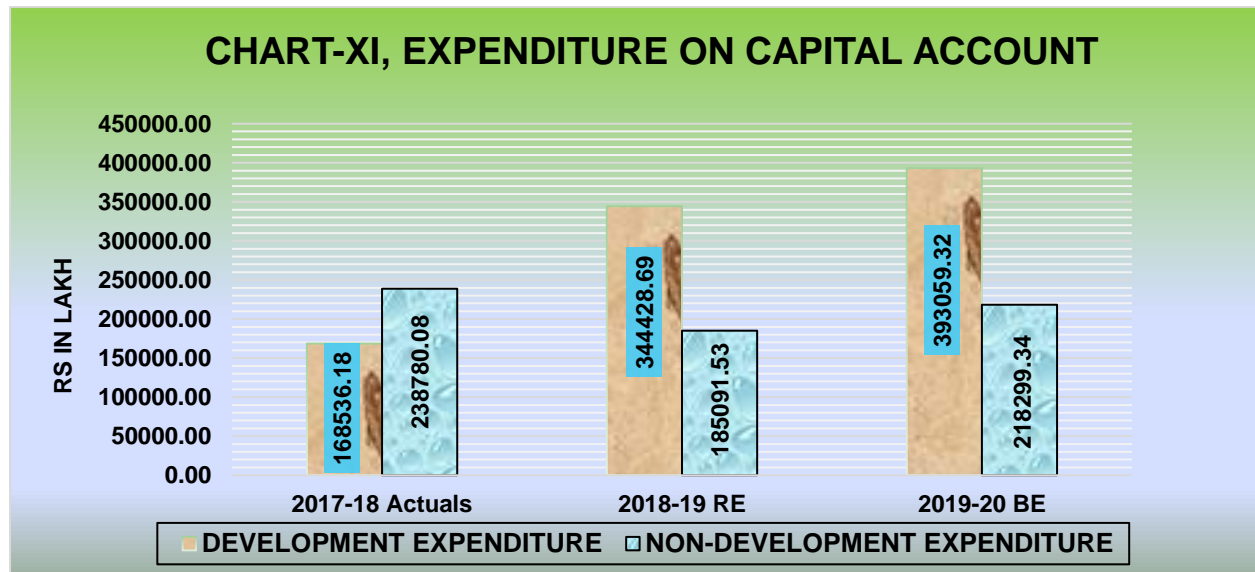
(Rs. in lakh)					
Sl. No.	Heads of Expenditure	2016-17 Actuals	2017-18 Revised Estimates	2018-19 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	EXPENDITURE ON CAPITAL ACCOUNT	407316.26 <i>(100)</i>	529520.22 <i>(100)</i>	611358.66 <i>(100)</i>	115.46
I	DEVELOPMENT EXPENDITURE	168536.18 <i>(41.37)</i>	344428.69 <i>(65.04)</i>	393059.32 <i>(64.30)</i>	114.12
A	Social Services	65429.50 <i>(16.06)</i>	165823.85 <i>(31.32)</i>	186316.57 <i>(30.48)</i>	112.36
1	Education, Sports, Art & Culture	11816.00 <i>(2.90)</i>	38378.36 <i>(7.25)</i>	48780.71 <i>(7.98)</i>	127.10
2	Medical, Family Welfare, Public Health, Sanitation & Water Supply	39194.00 <i>(9.62)</i>	96125.14 <i>(18.15)</i>	96161.06 <i>(15.73)</i>	100.04
3	Housing	0.00 <i>(0.00)</i>	34.00 <i>(0.01)</i>	32.10 <i>(0.01)</i>	94.41
4	Urban Development	13529.40 <i>(3.32)</i>	20365.00 <i>(3.85)</i>	28905.00 <i>(4.73)</i>	141.93
5	Others	890.10 <i>(0.22)</i>	10921.35 <i>(2.06)</i>	12437.70 <i>(2.03)</i>	113.88
B	Economic Services	103106.68 <i>(25.31)</i>	178604.84 <i>(33.72)</i>	206742.75 <i>(33.82)</i>	115.75
1	General Economic Services	12808.00 <i>(3.14)</i>	19296.00 <i>(3.64)</i>	19896.00 <i>(3.25)</i>	103.11
2	Agricultural & Allied Services including Rural Development & Hill Areas	6749.86 <i>(1.66)</i>	13416.27 <i>(2.53)</i>	472.78 <i>(0.08)</i>	3.52
3	Industries & Minerals	1578.00 <i>(0.39)</i>	6520.00 <i>(1.23)</i>	4235.00 <i>(0.69)</i>	64.95
4	Water and Power Development	32099.15 <i>(7.88)</i>	70482.21 <i>(13.31)</i>	103339.03 <i>(16.91)</i>	146.62
4.1	Irrigation and Flood Control	15196.15 <i>(3.73)</i>	22465.71 <i>(4.24)</i>	41355.75 <i>(6.77)</i>	184.08

Table 9 cont.....

(Rs. in Lakhs)

Sl. No.	Heads of Expenditure	2016-17 Actuals	2017-18 Revised Estimates	2018-19 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
4.2	Power Projects	16903.00 (4.15)	45516.50 (8.60)	59783.28 (9.78)	131.34
4.3	Non-Conventional Sources of Energy	0.00 (0.00)	2500 (0.47)	2200.00 (0.36)	88.00
5	Transport and Communication	49871.67 (12.24)	68890.36 (13.01)	78799.94 (12.89)	114.38
5.1	Roads and Bridges	43020.00 (10.56)	60682.36 (11.45)	66271.94 (10.84)	109.21
5.2	Others	6851.67 (1.68)	8208.00 (1.55)	12528.00 (2.05)	152.63
II	NON-DEVELOPMENT EXPENDITURE	238780.08 (58.63)	185091.53 (34.96)	218299.34 (35.70)	117.94
1	General Services	40871.29 (10.04)	74426.87 (14.06)	93502.12 (15.29)	125.63
2	Loans and Advances	3392.61 (0.83)	8499.23 (1.61)	6777.24 (1.11)	79.74
3	Loans and Advances from Government of India	8798.15 (2.16)	9660.93 (1.82)	9660.93 (1.58)	100.00
4	Internal Debt of the State Government	185718.03 (45.60)	92504.50 (17.47)	108359.05 (17.72)	117.14
5	Appropriation to the Contingency Fund	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00

CHART-XI, EXPENDITURE ON CAPITAL ACCOUNT



10. PER CAPITA RECEIPTS ON REVENUE AND CAPITAL ACCOUNT

10.1 The per capita receipts on Revenue and Capital Account, together for 2019-20 works out to Rs.236156.44 as compared to Rs.198476.26 crore for 2018-19, showing thereby an increase of 18.98%. Estimates of per capita receipts on Revenue and Capital Account for 2019-20 are placed at Rs.87285.81 and Rs.148870.63 respectively as against Rs.76913.87 and Rs.121562.39 respectively of 2018-19. The per capita tax revenue is expected to rise by 9.22% in 2019-20 as compared to 2018-19.

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

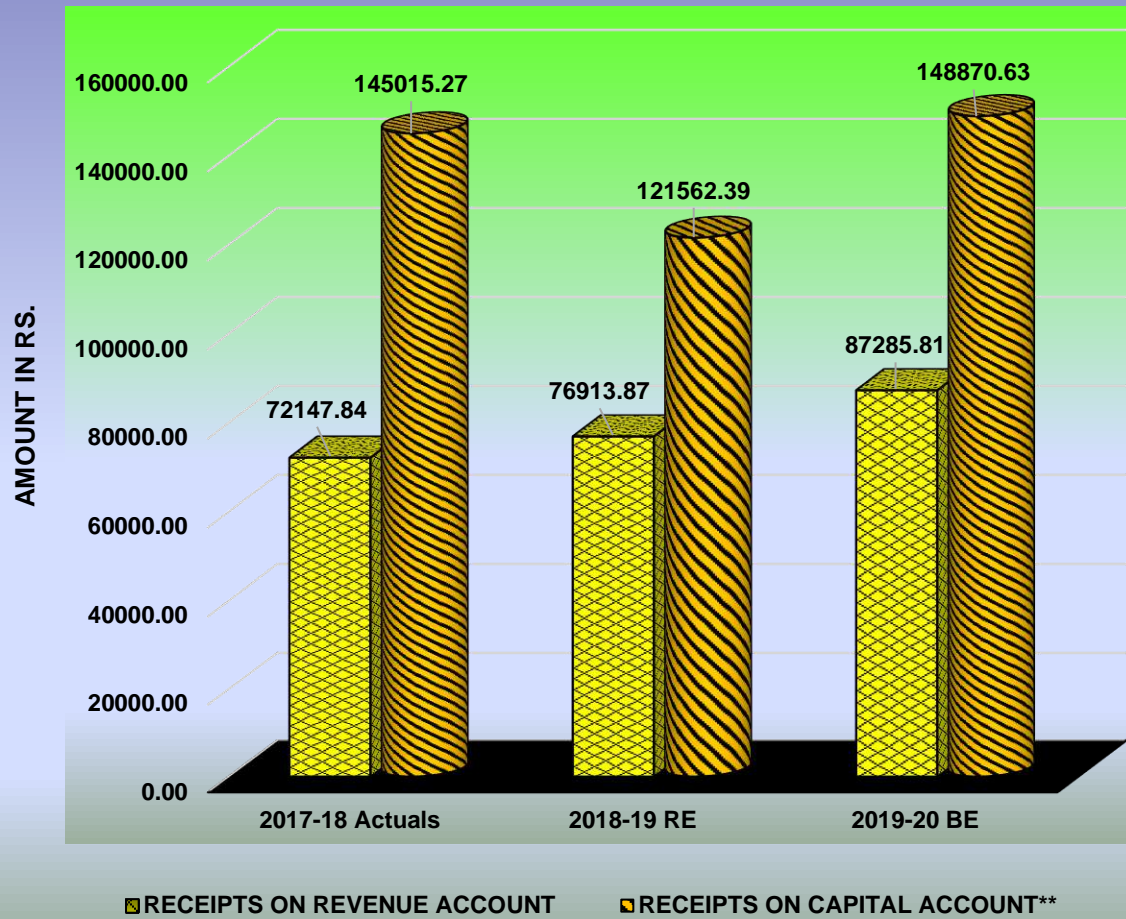
TABLE – 10
PER CAPITA RECEIPTS ON REVENUE AND CAPITAL ACCOUNT
(Amount in Rs.)

Sl. No.	Sources of Receipts	2016-17* Actuals	2017-18* Revised Estimates	2018-19* Budget Estimates	Col.5 as percentage of col. 4
1	2	3	4	5	6
I	RECEIPTS ON REVENUE ACCOUNT	72147.84	76913.87	87285.81	113.49
A)	Tax Revenue	47488.99	53456.24	58387.46	109.22
1	Corporation Tax	5089.08	5415.18	6015.50	111.09
2	Taxes on Income other than Corporation Tax	4297.40	4792.14	5323.39	111.09
3	Other Taxes on Income & Expenditure	0.00	0.00	0.00	0.00
4	Central GST	2294.16	6688.46	7429.93	111.09
5	State GST	9554.05	20221.86	17702.02	87.54
6	Integrated GST	1677.67	513.89	570.86	111.09
4	Land Revenue	274.28	256.28	386.36	150.76
5	Stamps & Registration	3457.35	3965.46	4117.81	103.84
6	Estate duty	0.00	0.00	0.00	0.00
7	Taxes on Wealth	-0.13	-0.19	-0.26	132.24
8	Customs	1224.82	950.17	1055.50	111.09
9	Union Excise Duties	1268.68	925.96	1028.60	111.09
10	State Excise	2676.10	2627.50	3051.74	116.15
11	Sales Tax	10584.98	5066.31	8962.05	176.90
12	Taxes on vehicles	2054.25	1662.87	2090.93	125.74
13	Taxes on Goods and Passengers	1369.04	204.64	194.68	95.13
14	Taxes and Duties on Electricity	0.00	0.00	0.00	0.00
15	Service Tax	755.06	0.00	0.00	0.00
16	Other Taxes and Duties on Commodities and Services	912.21	165.71	458.36	276.60
B)	Non-Tax Revenue	19798.60	18575.64	20874.13	112.37
C)	Grants-in-aid & Contribution	4860.25	4881.99	8024.22	164.36
II	RECEIPTS ON CAPITAL ACCOUNT**	145015.27	121562.39	148870.63	122.46
1	Loans and Advances	46.68	97.33	55.40	56.92
2	Loans and Advances from Central Government	509.31	504.96	535.26	106.00
3	Internal Debt of the State Government	20121.91	10948.71	15214.85	138.96
4	Appropriation to contingency fund.	0.00	0.00	0.00	0.00
5	Public Account Receipts	124337.37	110011.39	133065.12	120.96
	GRAND TOTAL	217163.10	198476.26	236156.44	118.98

*Per Capita Receipts are calculated using estimated population based on decadal growth rate of population declared during Population Census, 2011 by Directorate of Census Operations, Goa.

**includes Public Account receipts.

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 during 2019-20. Per capita development expenditure under Revenue Account is expected to increase by 7.40% and non-development expenditure under Revenue account is expected to increase by 19.50% as compared to the previous year 2018-19. The per capita development expenditure under Capital Account is expected to increase by 13.19% during 2019-20 over the year 2018-19, while the per capita non-development expenditure under Capital Account is expected to increase by 16.98%.

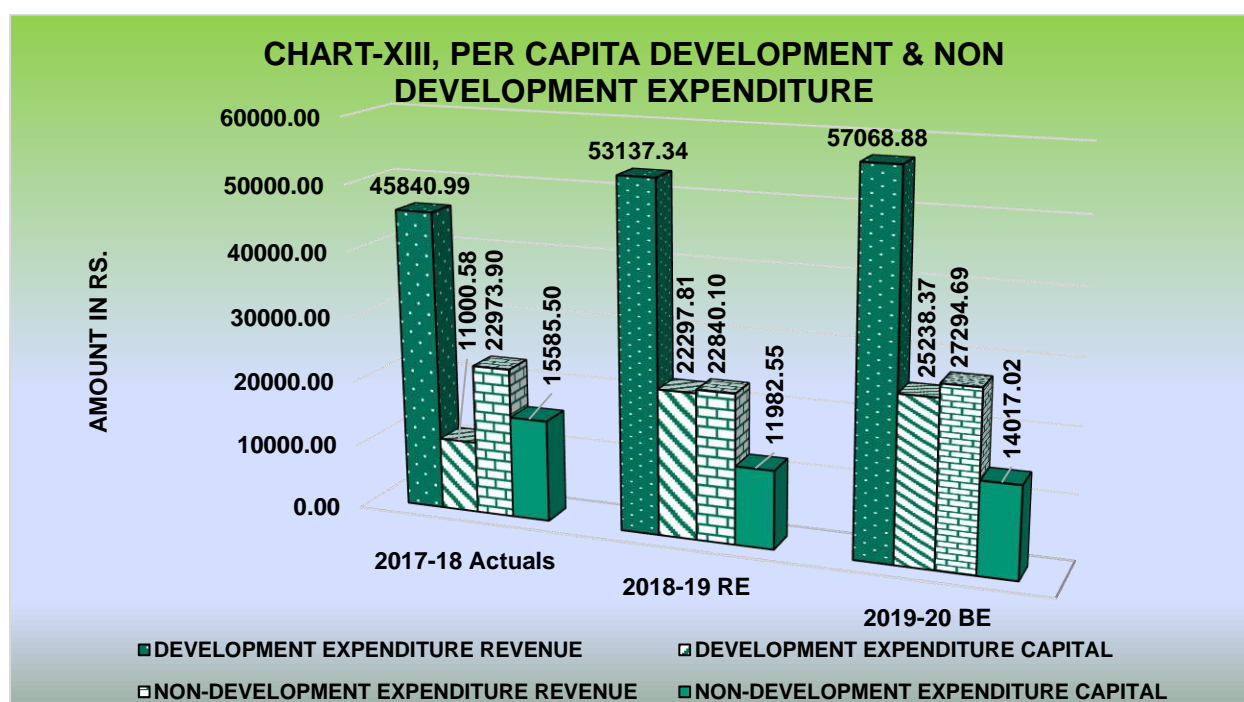
11.2 Details of per capita development and non-development expenditure under revenue and capital are shown in Table 11 below and also depicted in Chart XIII.

TABLE-11
PER CAPITA DEVELOPMENT AND NON-DEVELOPMENT EXPENDITURE

(Amount in Rs.)

Sl. No.	Sources of Receipts	2017-18* Actuals	2018-19* Revised Estimates	2019-20* Budget Estimates	Col.5 as percentage of col.6
1	2	3	4	5	6
I	DEVELOPMENT EXPENDITURE	56841.57	75435.15	82307.25	109.11
	REVENUE	45840.99	53137.34	57068.88	107.40
	CAPITAL	11000.58	22297.81	25238.37	113.19
II	NON-DEVELOPMENT EXPENDITURE	38559.40	34822.65	41311.71	118.63
	REVENUE	22973.90	22840.10	27294.69	119.50
	CAPITAL	15585.50	11982.55	14017.02	116.98
III	TOTAL EXPENDITURE	95400.97	110257.81	123618.95	112.12
	REVENUE	68814.89	75977.44	84363.57	111.04
	CAPITAL	26586.08	34280.36	39255.39	114.51

*Per capita expenditure.

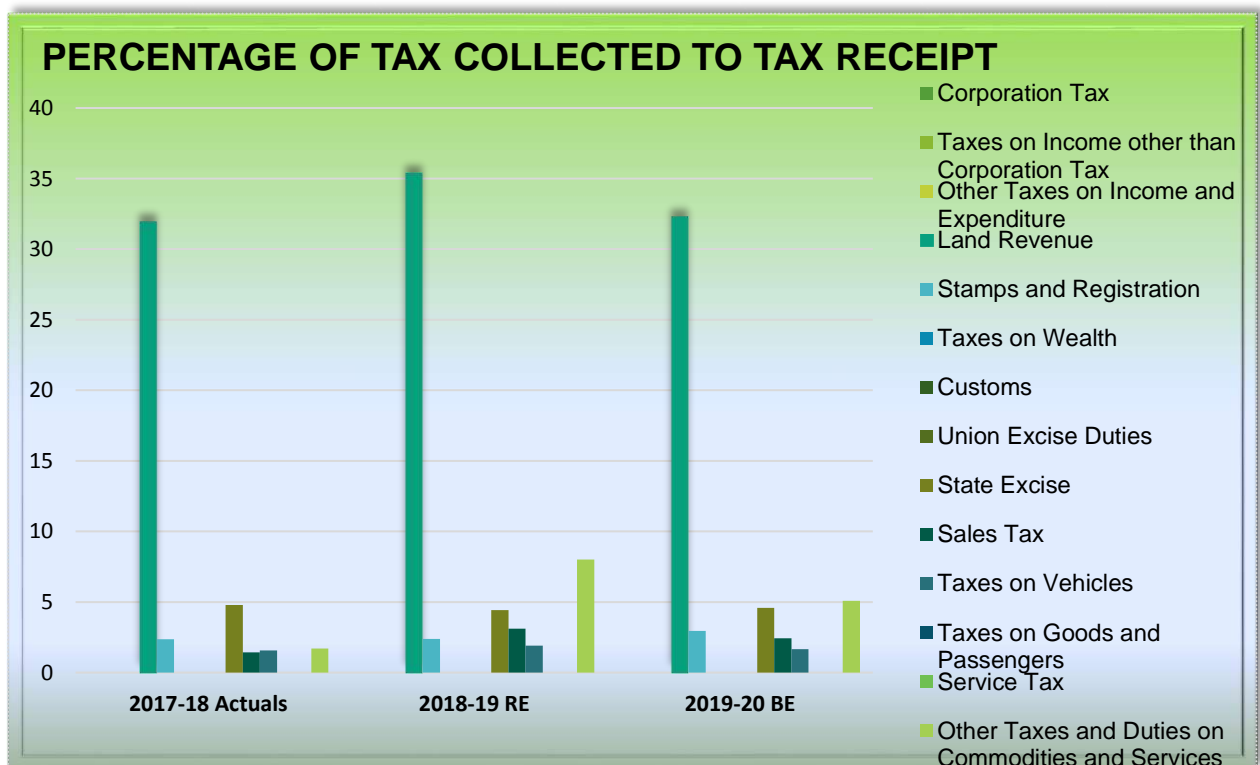


12. PERCENTAGE OF TAX COLLECTION TO TAX RECEIPTS

12.1 Table 12 gives the percentage tax collection to the total receipts under different heads. They are also depicted in Chart-XIV.

TABLE – 12
PERCENTAGE OF TAX COLLECTION TO TAX RECEIPTS

Sl. No.	Sources of Receipts	2017-18 Actuals	2018-19 Revised Estimates	2019-20 Budget Estimates
1	2	3	4	5
1	Corporation Tax	0	0	0
2	Taxes on Income other than Corporation Tax	0	0	0
3	Other Taxes on Income and Expenditure	0	0	0
4	Land Revenue	31.92	35.36	32.27
5	Stamps and Registration	2.36	2.38	2.95
6	Taxes on Wealth	0	0	0
7	Customs	0	0	0
8	Union Excise Duties	0	0	0
9	State Excise	4.78	4.43	4.59
10	Sales Tax	1.43	3.11	2.42
11	Taxes on Vehicles	1.56	1.91	1.66
12	Taxes on Goods and Passengers	0	0	0
13	Service Tax	0	0	0
14	Other Taxes and Duties on Commodities and Services	1.70	8.02	5.08
15	Percentage of total tax collection to total tax receipts	1.04	0.94	1.13



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 2016-17 to 2019-20 are shown in Table 13. The details are also depicted in Chart – XV.

TABLE – 13
TRENDS IN RECEIPTS (Rs. in Crore)

Sl. No.	Head of Receipts	1987-88 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Revised Estimates	2019-20 Budget Estimates
1	2	3	4	5	6	7
I	TOTAL RECEIPTS ON REVENUE AND CAPITAL ACCOUNT	698.98 (100)	26944.77 (3854.87)	33270.82 (4759.91)	30658.13 (4386.12)	36589.46 (5234.69)
A	RECEIPTS ON REVENUE ACCOUNT	160.98 (100)	9564.96 (5941.71)	11053.52 (6866.40)	11880.69 (7380.23)	13593.79 (8444.40)
1	Tax Revenue	56.84 (100)	6560.36 (11541.79)	7275.63 (12800.19)	8257.25 (14527.18)	9093.19 (15997.88)
2	Non-tax Revenue	36.22 (100)	2712.00 (7487.57)	3033.28 (8374.59)	2869.33 (7921.96)	3250.91 (8975.46)
3	Grants in Aid and Contribution	67.92 (100)	292.61 (430.82)	744.62 (1096.32)	754.11 (1110.29)	1249.68 (1839.93)
B	RECEIPTS ON CAPITAL ACCOUNT	538.00 (100)	17379.81 (3230.45)	22217.30 (4129.61)	18777.44 (3490.23)	22995.67 (4274.29)
1	Loans and Advances	1.10 (100)	8.52 (774.55)	7.15 (650.14)	15.03 (1366.70)	8.56 (777.96)
2	Internal Debt of the State Government	1.57 (100)	3212.22 (204600.00)	3082.81 (196357.27)	1691.22 (107721.02)	2350.20 (149694.27)
3	Loans and Advances from Central Government	114.24 (100)	91.87 (80.42)	78.03 (68.30)	78.00 (68.28)	82.68 (72.37)
5	Public Account Receipts	421.09 (100)	14067.20 (3340.66)	19049.31 (4523.81)	16993.18 (4035.52)	20554.24 (4881.20)

