



GOVERNMENT OF GOA
BUDGET IN BRIEF
2021-22



DIRECTORATE OF PLANNING, STATISTICS AND EVALUATION

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P R E F A C E

As the name implies, the brochure “Budget in Brief” is a compact presentation of the salient features of the Budget of the State Government for 2021-22 and is prepared based on the Annual Financial Statements of the Finance Department, Government of Goa. It facilitates comparison of key parameters of the budget with those of the earlier two years by means of Statements and Graphs.

This publication brought out by the Co-ordination Division of this Directorate, as an analytical document, will be useful to planners, administrators, economists, researchers, industrialists, business economy and the general public interested in the public finances and development of the State. The efforts put in by Shri Milind Nagvekar, Investigator to draft this publication are appreciated.

Per Capita Income and Expenditure is estimated by applying growth rate of 0.823% on the Population Census 2011 for the State of Goa.

Constructive suggestions to improve the content of this brochure are welcome.

Porvorim,
August, 2021

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:

- 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 related 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 2021-22, envisages Total Receipts of ₹43078.25 crore both on Revenue and Capital Account as against the Total Expenditure estimated at ₹46302.60 crore, showing overall deficit of ₹3224.35 crore. On the Revenue Account, the receipts are estimated at ₹16587.50 crore and expenditure at ₹16529.03 crore, leaving a surplus of ₹58.47 crore. On Capital Account, the receipts are estimated at ₹26490.75 crore and expenditure at ₹29773.57 crore, thereby showing a deficit of ₹3282.81 crore. Expenditure on Capital Account includes expenditure on Public Account.
- 1.2** When compared with the revised estimates for 2020-21, the budget estimates of total receipts and expenditure on revenue and capital account for 2021-22, show an increase of 14.80% (Receipt) and 17.67% (Expenditure) respectively. Grants-in-aid and contributions from the Central Government which amounted to ₹2567.95 crore in the revised estimates in 2020-21, have increased to ₹3536.76 crore in the budget estimates 2021-22.
- 1.3** The overall budgetary position under Revenue and Capital Account for the years 2019-20 (Actual) to 2021-22 (Budget Estimates) is depicted in Charts – I & II.

Table 1
OVERALL BUDGETARY POSITION

(₹ in lakh)

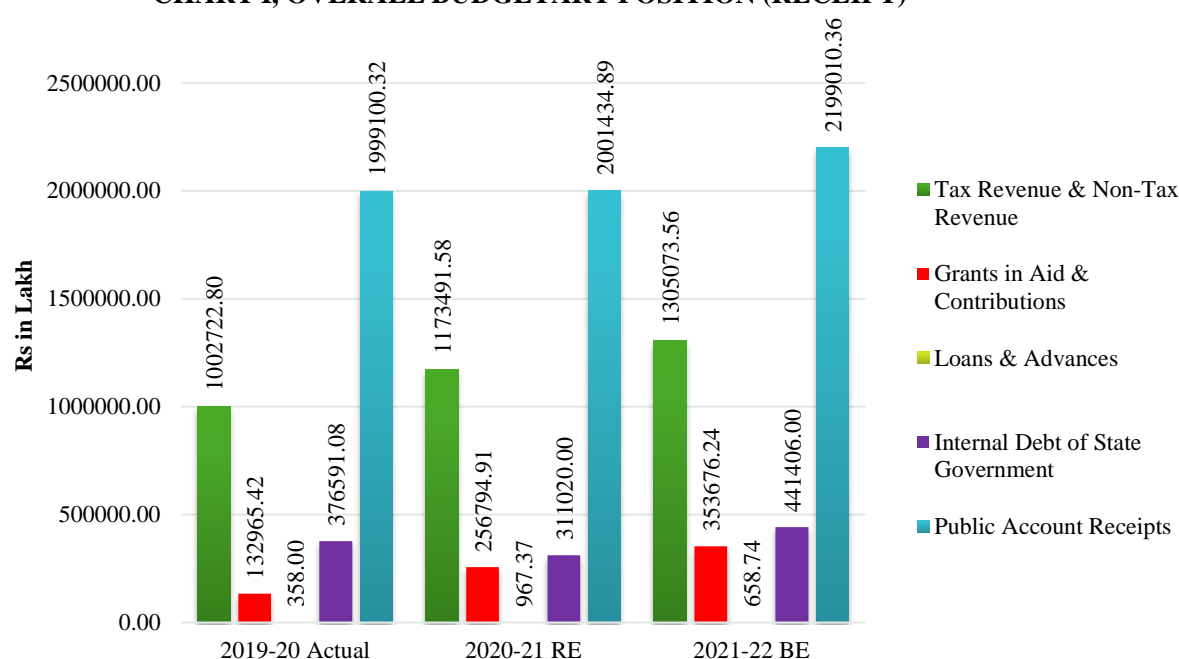
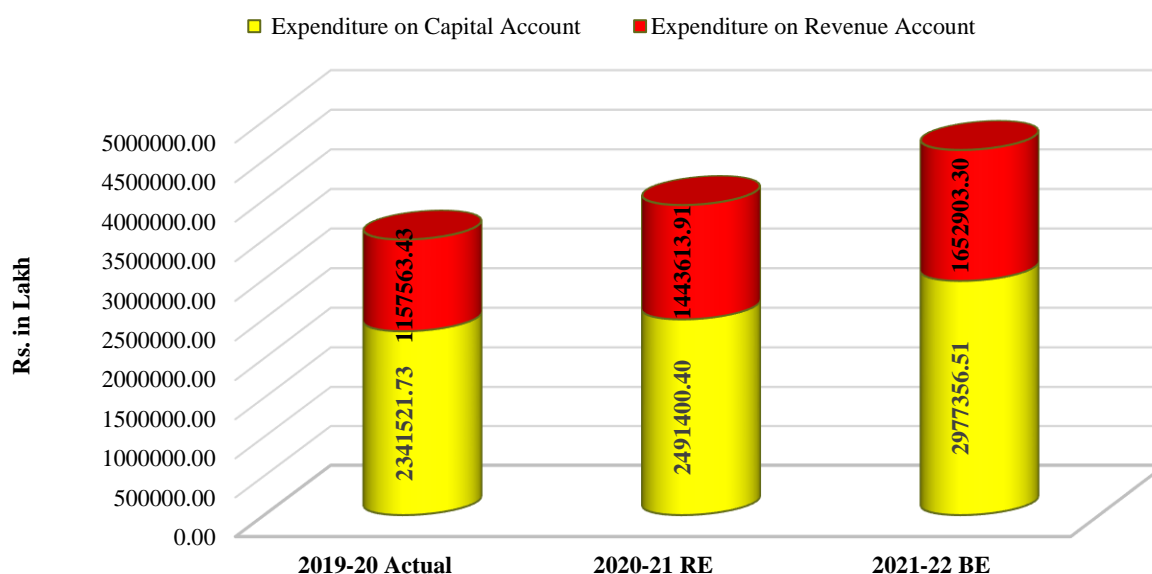
Sl. No.	Major Head	2019-20 Actuals	2020-21 Revised Estimates	2021-22 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
I	REVENUE ACCOUNT				
1	Tax Revenue and Non-Tax Revenue (Excluding Grants-in-Aid)	1002722.80 (88.29)	1173491.58 (82.05)	1305073.56 (78.68)	111.21
2	Grants-in-Aid and Contributions	132965.42 (11.71)	256794.91 (17.95)	353676.24 (21.32)	137.73
3	Total Revenue Receipts	1135688.22 (100.00)	1430286.49 (100.00)	1658749.80 (100.00)	115.97
4	Expenditure on Revenue Account	1157563.43	1443613.91	1652903.30	114.50
5	Surplus(+) or Deficit(-)	-21875.21	-13327.42	5846.50	
II	CAPITAL ACCOUNT				
1	Loans and Advances	358.00 (0.02)	967.37 (0.04)	658.74 (0.03)	68.10
2	Internal Debt of the State Government	376591.08 (15.82)	311020.00 (13.39)	441406.00 (16.66)	141.92
3	Loans and Advances from Central Government	4568.14 (0.19)	8900.10 (0.38)	8000.10 (0.30)	89.89
4	Public Account Receipts	1999100.32 (83.97)	2001434.89 (86.18)	2199010.36 (83.01)	109.87
5	Total Capital Receipts (Capital Account + Public Account)	2380617.54 (100.00)	2322322.36 (100.00)	2649075.20 (100.00)	114.07
6	Expenditure on Capital Account**	2341521.73	2491400.40	2977356.51	119.51
7	Surplus (+) or Deficit (-)	39095.81	-169078.04	-328281.31	194.16

Table I Contd...

(₹ in lakh)

Sl. No.	Item	2019-20 Actuals	2020-21 Revised Estimates	2021-22 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	3516305.76	3752608.85	4307825.00	114.80
2	Total Expenditure on Revenue and Capital Account	3499085.16	3935014.31	4630259.81	117.67
3	Surplus (+) or Deficit (-)	17220.60	-182405.46	-322434.81	

** Includes contingency fund and Public Account Disbursements also.

CHART I, OVERALL BUDGETARY POSITION (RECEIPT)**CHART-II, OVERALL BUDGETARY POSITION (EXPENDITURE)**

2 .REVENUE ACCOUNT

2.1 Of the total estimated Revenue Receipts during the year 2021-22 i.e. ₹16587.50 crore, Tax Revenue is estimated to contribute ₹8041.58 crore (48.48%) and the Non-Tax Revenue ₹5009.16 crore (30.20%). The Grants-in-aid and contributions are placed at ₹3536.76 crore (21.32%). Under the head “Tax-Revenue”, the State GST accounts for ₹2482.64 crore (14.97%) of the total Revenue Receipts. Economic Services emerged as the largest source of Non-Tax Revenue to the Government, its contribution being ₹4137.66 crore (24.94%).

2.2 On the expenditure side, Social Services account for ₹6663.54 crore i.e. 40.31% of the estimated total expenditure, followed by General Services at ₹5441.52 crore (32.92%) and Economic Services at ₹4423.97 crore (26.77%).

2.3 Table-2 presents details of the principal sources of Receipt/Revenue and the proposed heads of expenditure during 2021-22. Charts-III & IV depict the receipts and expenditure under Revenue Account.

TABLE-2
REVENUE ACCOUNT

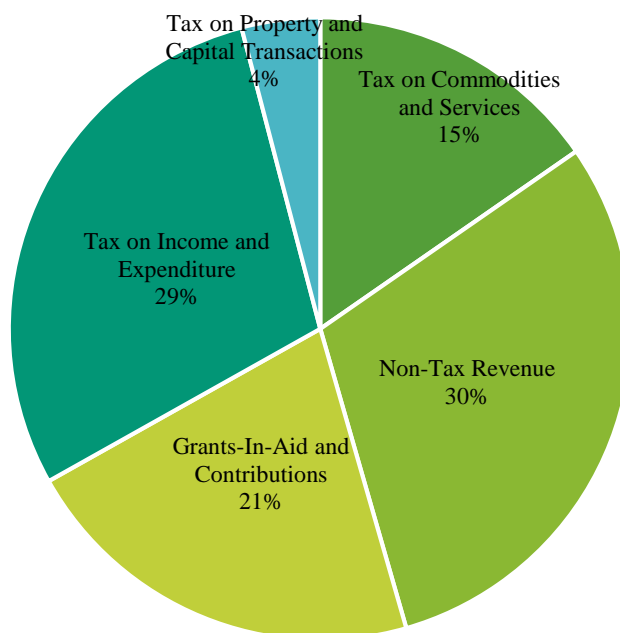
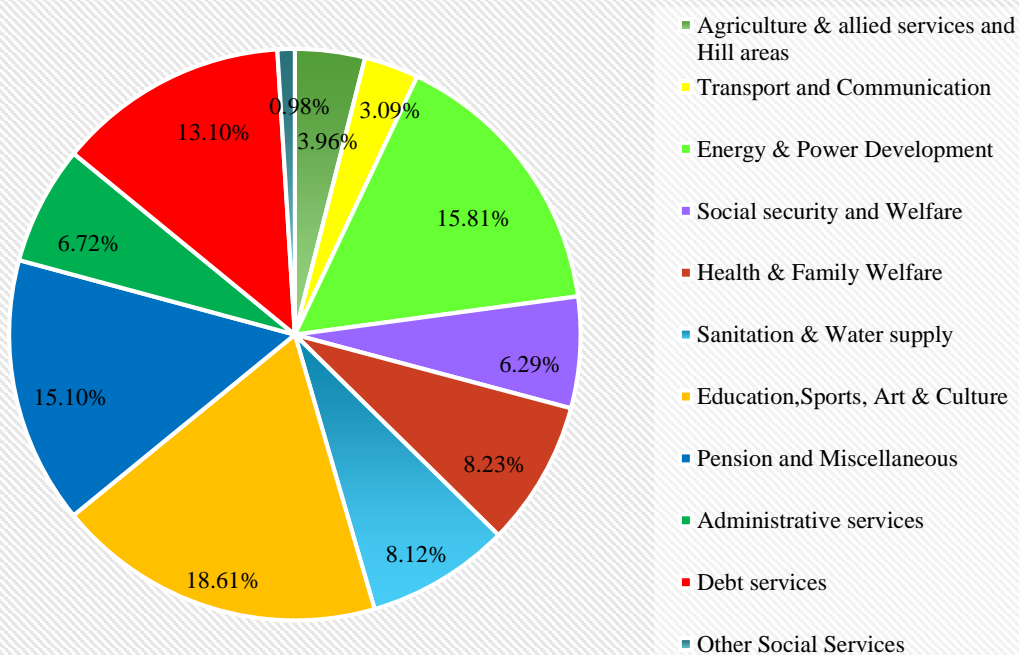
(₹ in Lakh)

Sl. No	Sources of Receipts	Budget Estimates 2021-22	Sl. No.	Heads of Expenditure	Budget Estimates 2021-22
I	TAX REVENUE	804157.97 (48.48)	I	GENERAL SERVICES	544151.54 (32.92)
A	Tax on Income and Expenditure	481976.35 (29.06)	1	Organs of State	20228.69 (1.22)
1	Corporation Tax	74747.00 (4.51)	2	Fiscal Services	11295.39 (0.68)
2	Taxes on Income other than Corporation Tax	75957.00 (4.58)	3	Debt Interest/Services Interest payments/servicing of debts	192352.81 (11.64)
3	Other Taxes on Income & Expenditure	0.00 (0.00)	4	Administrative Services	98608.73 (5.97)
4	Central GST	83008.00 (5.00)	5	Pension and Miscellaneous Services	221665.92 (13.41)
5	State GST	248264.35 (14.97)			
6	Integrated GST	0.00 (0.00)			
B	Taxes on Property and Capital Transactions	67592.61 (4.07)			
1	Land Revenue	3989.60 (0.24)			
2	Stamps and Registration	63606.01 (3.83)			

Table 2- Contd....

(₹ in lakh)

Sl. No	Sources of Receipts	Budget Estimates 2021-22	Sl. No	Heads of Expenditure	Budget Estimates 2021-22
3	Estate Duty	0.00 (0.00)	II	SOCIAL SERVICES	666354.43 (40.31)
4	Taxes on Wealth	-3.00 (0.00)	1	General & Technical Education, Sports and Youth Services Art and Culture	273164.53 (16.53)
C	Taxes on Commodities and Services	254589.01 (15.35)	2	Medical, Family Welfare & Public Health,	120788.09 (7.31)
1	Customs	15523.00 (0.94)	3	Water Supply and Sanitation	119265.04 (7.22)
2	Union Excise Duties	7517.00 (0.45)	4	Housing and Urban Development	28413.72 (1.72)
3	State Excise	59834.13 (3.61)	5	Labour & Employment	10915.94 (0.66)
4	Sales Tax, Trade Tax etc	110645.26 (6.67)	6	Social Security and Welfare	92359.03 (5.59)
5	Taxes on Vehicles	36788.00 (2.22)	7	Other Social Services including Welfare of SCs, STs & OBCs	14423.90 (0.87)
6	Taxes on Goods and Passengers	5998.37 (0.36)	8	Information and Broadcasting	7024.18 (0.42)
7	Taxes and Duties on Electricity	0.00 (0.00)	III	Economic Services	442397.33 (26.76)
8	Service Tax	158.00 (0.01)	1	General Economic Services	51718.60 (3.13)
9	Other Taxes and Duties on Commodities and Services	18125.25 (1.09)	2	Agriculture and Allied Services and Hill Areas	58077.54 (3.51)
II	NON-TAX REVENUE	500915.59 (30.20)	3	Major, Medium and Minor Irrigation, Command Area Development & Flood Control	20128.91 (1.22)
1	Interest Receipts, Dividend and Profit	7417.32 (0.45)	4	Industry and Minerals	22995.17 (1.39)
2	General Services	48125.77 (2.90)	5	Energy & Power Development	232183.78 (14.05)
3	Social Services	31606.45 (1.91)	6	Transport	45338.84 (2.74)
4	Economic Services	413766.05 (24.94)	7	Science, Technology, Environment	11954.50 (0.72)
III	GRANTS-IN-AID AND CONTRIBUTIONS	353676.24 (21.32)			
	Total (I+II+III)	1658749.80		Total (I+II+III)	1652903.30

CHART-III, HOW A RUPEE COMES (2021-22)**CHART - IV HOW A RUPEE GOES (2021-22)**

3. SOURCE WISE TAX RECEIPTS ON REVENUE ACCOUNT

3.1 The total Tax Receipts are estimated to increase from ₹7914.65 crore in the year 2020-21 to ₹8041.58 crore in 2021-22 i.e. by 1.60% as compared to the previous year. The State GST, as a major source of Tax Revenue is expected to increase to ₹2482.64 crore i.e. 4.62% over the previous year contributing 30.87% of the total tax revenue. Central GST with ₹830.08 crore, Taxes on Income other than Corporation Tax with ₹759.57, Corporation tax with ₹747.47 crore and Stamps & Registration fees with ₹636.06 crore are the other major contributors accounting for 10.32%, 9.45%, 9.30% and 7.91% respectively of the total receipts.

3.2 Table 3 gives the 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

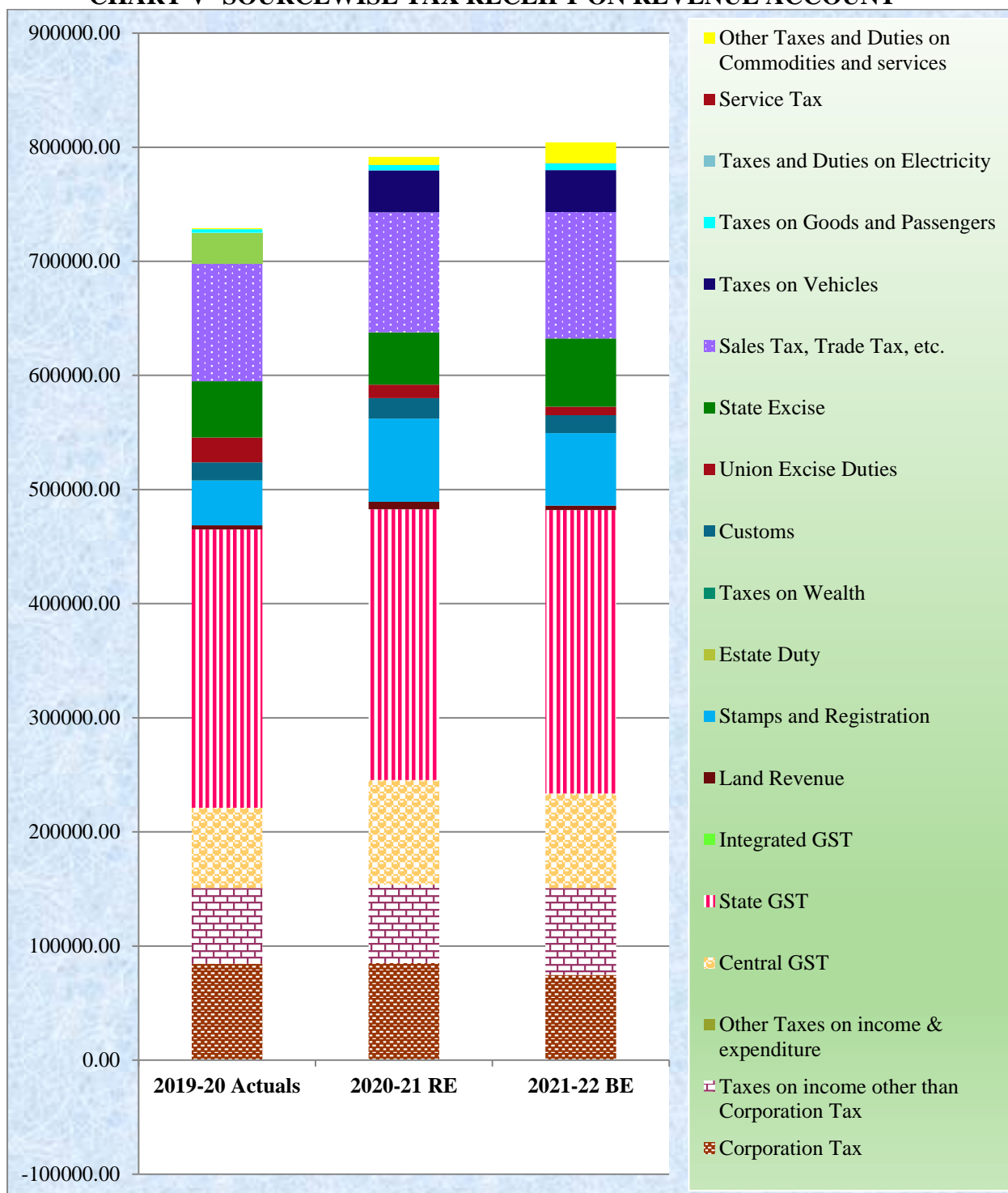
(₹ in lakh)

Sl. No.	Sources of Tax Revenue	2019-20 Actuals	2020-21 Revised Estimates	2021-22 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
I	TAX REVENUE	728969.01 (100)	791465.38 (100)	804157.97 (100)	101.60
I	TAXES ON INCOME & EXPENDITURE	465027.54 (63.79)	482653.00 (60.98)	481976.35 (59.94)	99.85
1	Corporation Tax	84552.00 (11.60)	85107.00 (10.75)	74747.00 (9.29)	87.83
2	Taxes on income other than Corporation Tax	66252.00 (9.09)	68621.00 (8.67)	75957.00 (9.45)	110.69
3	Other Taxes on income & expenditure	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00
4	Central GST	70374.00 (9.65)	91617.00 (11.58)	83008.00 (10.32)	90.60
5	State GST	243849.54 (33.45)	237308.00 (29.98)	248264.35 (30.87)	104.62
6	Integrated GST	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00
II	TAXES ON PROPERTY AND CAPITAL	43052.36 (5.91)	79586.26 (10.06)	67592.61 (8.41)	84.93
1	Land Revenue	3711.34 (0.51)	6754.41 (0.85)	3989.60 (0.50)	59.07
2	Stamps and Registration	39337.02 (5.40)	72834.85 (9.20)	63606.01 (7.91)	87.33
3	Estate Duty	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00
4	Taxes on Wealth	4.00 (0.00)	-3.00 (0.00)	-3.00 (0.00)	100.00

Table 3 Contd...

(₹in lakh)

Sl. No.	Sources of Tax Revenue	2019-20 Actuals	2020-21 Revised Estimates	2021-22 Budget Estimates	Col.5 as Percentage of col.4
1	2	3	4	5	6
III	TAXES ON COMMODITIES AND SERVICES	220889.11 (30.30)	229226.12 (28.96)	254589.01 (31.66)	111.06
1	Customs	15718.00 (2.16)	17787.00 (2.25)	15523.00 (1.93)	87.27
2	Union Excise Duties	21856.00 (3.00)	11847.00 (1.50)	7517.00 (0.93)	63.45
3	State Excise	49179.06 (6.75)	45922.81 (5.80)	59834.13 (7.44)	130.29
4	Sales Tax, Trade Tax, etc.	103283.72 (14.17)	105104.71 (13.28)	110645.26 (13.76)	105.27
5	Taxes on Vehicles	26877.41 (3.69)	36786.30 (4.65)	36788.00 (4.57)	100.0
6	Taxes on Goods and Passengers	3214.26 (0.44)	4694.04 (0.59)	5998.37 (0.75)	127.79
7	Taxes and Duties on Electricity	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00
8	Service Tax	0.00 (0.34)	50.00 (0.01)	158.00 (0.02)	316.00
9	Other Taxes and Duties on Commodities and Services	760.66 (0.10)	7034.26 (0.89)	18125.25 (2.25)	257.67

CHART V- SOURCEWISE TAX RECEIPT ON REVENUE ACCOUNT

4. SOURCE WISE NON-TAX RECEIPTS ON REVENUE ACCOUNT

4.1 Non-tax receipts are estimated at ₹8545.92 crore for the year 2021-22, there by expecting to register an increase of 33.78% as compared to the revised estimates for 2020-21. Economic Services are expected to contribute 48.42% of the total Non-Tax receipts with ₹4137.66 crore showing an increase of 41.47% over the previous year. Grants-in-aid and contributions which account for ₹3536.76 crore (41.39%) of the budget are expected to record an increase of 37.73% over the revised estimates of the preceding year. The receipts from General Services, another major contributor, account for 5.63% in Non-Tax Receipts.

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

TABLE-4
SOURCEWISE NON-TAX RECEIPTS ON REVENUE ACCOUNT

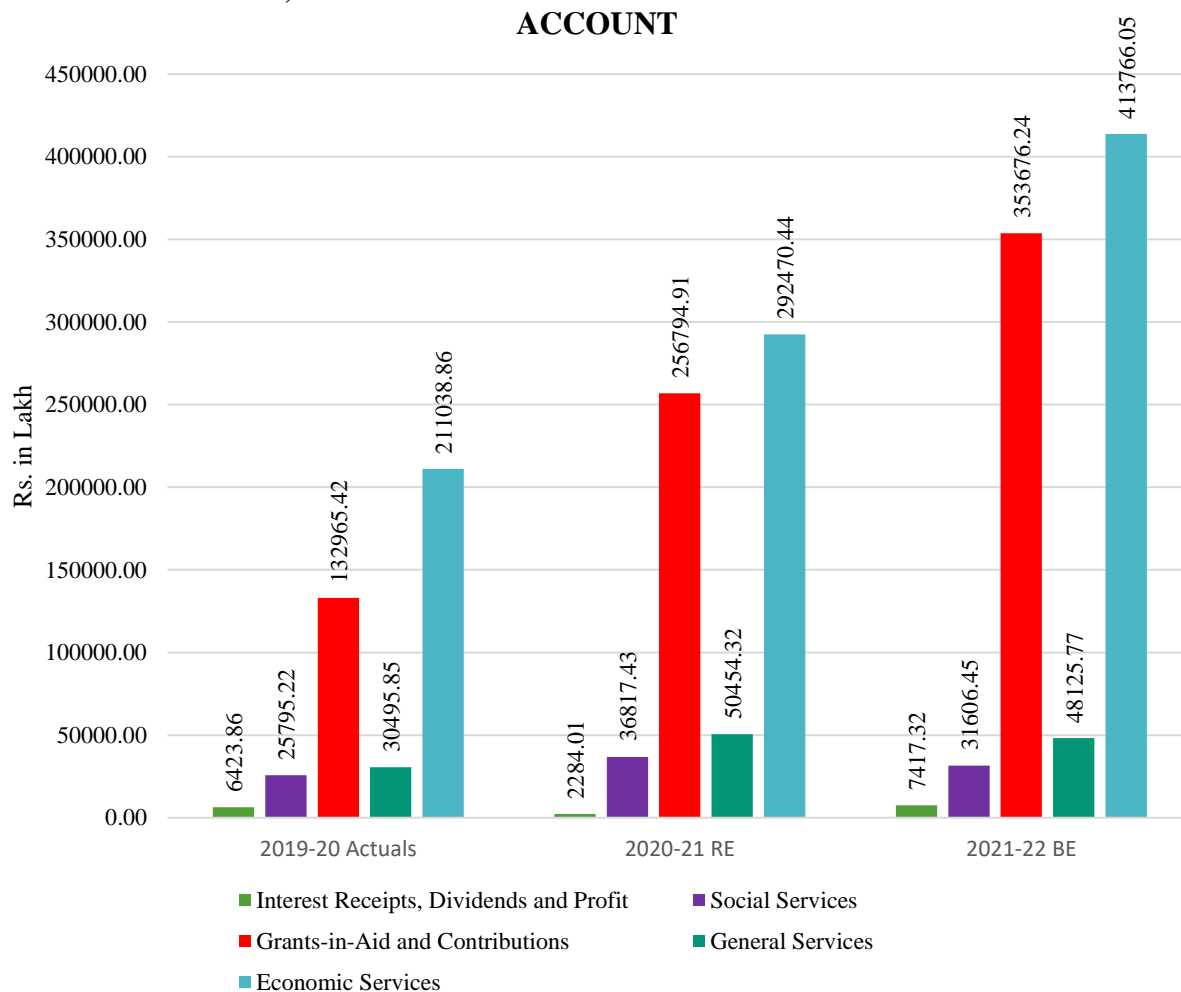
(₹ in lakh)

Sl. No.	Sources of Non-Tax Revenue	2019-20 Actuals	2020-21 Revised Estimates	2021-22 Budget Estimates	Col.5 as percent- age of col.4
1	2	3	4	5	6
	NON-TAX RECEIPTS (including Grants-in-Aid and contribution)	406719.21	638821.11	854591.83	133.78
		(100)	(100)	(100)	
1	Interest Receipts, Dividends and Profit	6423.86	2284.01	7417.32	324.75
		(1.58)	(0.36)	(0.87)	
2	General Services	30495.85	50454.32	48125.77	95.38
		(7.50)	(7.90)	(5.63)	
2.1	Police	529.99	461.20	644.55	139.75
		(0.13)	(0.07)	(0.08)	
2.2	Other Administrative Services	26025.16	45550.59	41246.76	90.55
		(6.40)	(7.13)	(4.83)	
2.3	Other General Services	3940.70	4442.53	6234.46	140.34
		(0.97)	(0.70)	(0.73)	
3	Social Services	25795.22	36817.43	31606.45	85.85
		(6.34)	(5.76)	(3.70)	
3.1	Education, Sports, Art and Culture	2527.44	5317.50	3849.04	72.38
		(0.62)	(0.83)	(0.45)	
3.2	Medical, Family Welfare and Public Health	2731.34	2833.92	3621.14	127.78
		(0.67)	(0.44)	(0.42)	
3.3	Water Supply and Sanitation	14766.19	18415.02	16572.90	90.00
		(3.63)	(2.88)	(1.94)	
3.4	Housing & Urban Development	4970.46	9358.27	6646.89	71.03
		(1.22)	(1.47)	(0.78)	
3.5	Labour and Employment	787.02	839.61	871.17	103.76
		(0.19)	(0.13)	(0.10)	
3.6	Other Social Services including SCs, STs & OBCs	12.77	53.11	45.31	85.31
		(0.00)	(0.01)	(0.01)	
4	Economic Services	211038.86	292470.44	413766.05	141.47
		(51.89)	(45.78)	(48.42)	
4.1	Crop Husbandry, Animal Husbandry, Dairy Development and Fisheries	1046.88	1252.59	1472.09	117.52
		(0.26)	(0.20)	(0.17)	
4.2	Forestry & Wild Life	482.31	740.00	606.60	81.97
		(0.12)	(0.12)	(0.07)	

Table 4 Contd.....

(₹ in lakh)

Sl. No.	Sources of Non-Tax Revenue	2019-20 Actuals	2020-21 Revised Estimates	2021-22 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
4.3	Non-Ferrous Mining & Metallurgical Industries	877.63 (0.22)	39746.80 (6.22)	55248.32 (6.46)	139.00
4.4	Co-operation	73.59 (0.02)	102.06 (0.02)	86.11 (0.01)	81.43
4.5	Major, Medium and Minor Irrigation	7589.95 (1.87)	6601.33 (1.03)	80334.01 (9.40)	1216.94
4.6	Power	196052.11 (48.20)	236619.94 (37.04)	267334.28 (31.28)	112.98
4.7	Industries including Village & Small Industries	742.44 (0.18)	860.63 (0.13)	1099.29 (0.13)	127.73
4.8	Transport	3479.55 (0.86)	5721.52 (0.90)	6714.45 (0.79)	117.35
4.9	Other Economic Services	694.40 (0.17)	825.57 (0.13)	870.90 (0.10)	105.49
5	Grants-in-Aid and Contributions	132965.42 (32.69)	256794.91 (40.20)	353676.24 (41.39)	137.73

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 ₹16529.03 crore during the year 2021-22, Development Expenditure and Non-Development Expenditure account for ₹11087.52 crore (67.08%) and ₹5441.52 crore (32.92%) respectively. As compared to the revised estimates of 2020-21, the Development Expenditure for 2021-22 is expected to increase by 13.05% and the Non-Development expenditure by 17.56%.

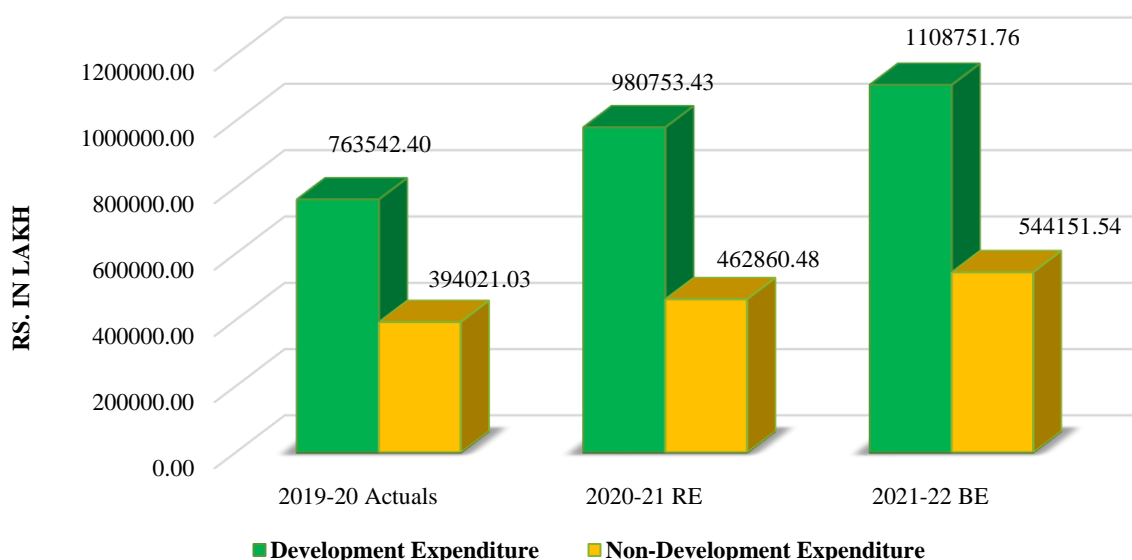
5.2 The expenditure on revenue account by broad groups is given in Table 5 and is also depicted in Chart – VII.

TABLE-5
EXPENDITURE ON REVENUE ACCOUNT BY BROAD GROUPS

(₹ in lakh)

Sl. No.	Broad Groups of Expenditure	2019-20 Actuals	2020-21 Revised Estimates	2021-22 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	EXPENDITURE ON REVENUE ACCOUNT	1157563.43 (100)	1443613.91 (100)	1652903.30 (100)	114.50
I	Development Expenditure	763542.40 (65.96)	980753.43 (67.94)	1108751.76 (67.08)	113.05
1	Economic Services	332981.50 (28.77)	411839.21 (28.53)	442397.33 (26.76)	107.42
2	Social Services	430560.90 (37.20)	568914.22 (39.41)	666354.43 (40.31)	117.13
II	Non-Development Expenditure	394021.03 (34.04)	462860.48 (32.06)	544151.54 (32.92)	117.56
1	General Services	394021.03 (34.04)	462860.48 (32.06)	544151.54 (32.92)	117.56

CHART - VII, EXPENDITURE ON REVENUE ACCOUNT BY BROAD GROUPS



6. DEVELOPMENT EXPENDITURE (REVENUE ACCOUNT)

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

6.2 During the financial year 2021-22, the expenditure on Economic Services and Social Services is estimated at ₹4423.97 crore and ₹6663.54 crore respectively accounting for 39.90% and 60.10% of the total development expenditure.

6.3 Under Economic Services, the single largest head of expenditure is ₹2321.84 crore for Energy and Power Development Fund, accounting for 20.94% of the total Development Expenditure which is expected to increase by 7.28% over the previous year. Out of the estimates of total budget of ₹6663.54 crore under Social Services, an amount of ₹2731.65 crore (24.64%) of the total development expenditure which is 13.75% in excess over the previous year is proposed to be spent on Education, Sports, Art and Culture. This is followed by expenditure on Medical, Public Health and Family Welfare which together account for ₹1207.88 crore (10.90%) of the total expenditure showing a rise of 0.77% over the revised estimates of 2020-21.

6.4 The Development expenditure on revenue account is presented in Table 6 is also depicted in Chart VIII.

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

(₹ in lakh)

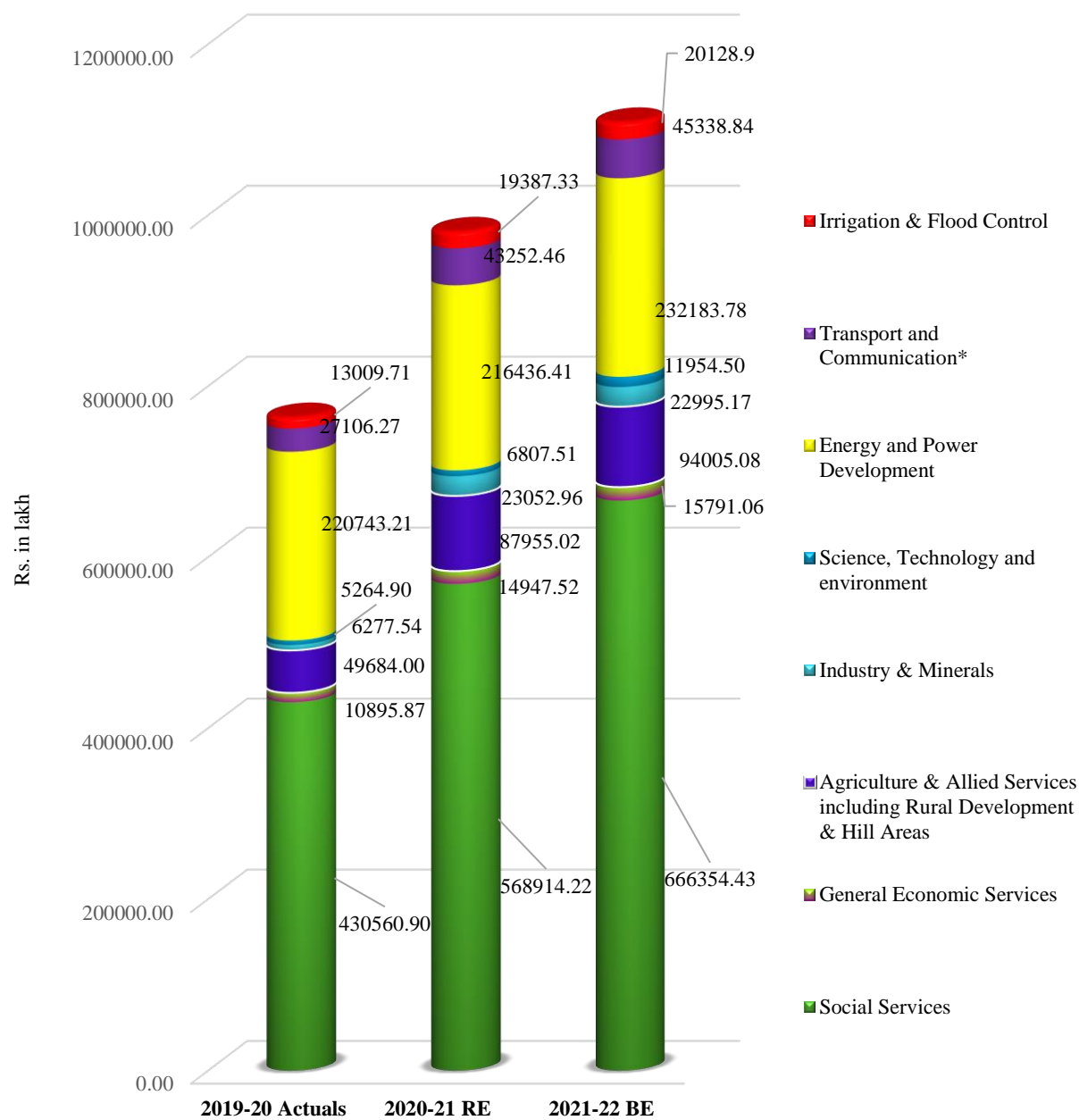
Sl. No.	Heads of Expenditure	2019-20 Actuals	2020-21 Revised Estimates	2021-22 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	Development Expenditure	763542.40 (100)	980753.43 (100)	1108751.76 (100)	113.05
I	Social Services	430560.90 (56.39)	568914.22 (58.01)	666354.43 (60.10)	117.13
1	General & Technical Education, Sports & Youth Services, Art & Culture	198687.29 (26.02)	240145.15 (24.49)	273164.53 (24.64)	113.75
2	Medical, Public Health & Family Welfare	94513.98 (12.38)	119865.44 (12.22)	120788.09 (10.89)	100.77
3	Sanitation & Water Supply	37598.38 (4.93)	49928.73 (5.09)	119265.04 (10.76)	238.87
4	Housing & Urban Development	17353.15 (2.27)	28441.77 (2.90)	28413.72 (2.56)	99.90
5	Labour & Employment	6906.34 (0.90)	12593.52 (1.28)	10915.94 (0.98)	86.68
6	Social Security & Welfare	63837.96 (8.36)	95248.57 (9.71)	89457.33 (8.07)	93.92
7	Other Social Services including Welfare of SCs, STs & OBCs	8836.73 (1.16)	18216.19 (1.86)	17325.60 (1.56)	95.11
8	Information & Broadcasting	2827.07 (0.37)	4474.85 (0.46)	7024.18 (0.63)	156.97

Table 6 Contd.....

(₹ in lakh)

Sl. No	Heads of Expenditure	2019-20 Actuals	2020-21 Revised Estimates	2021-22 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
II	Economic Services	332981.50	411839.21	442397.33	107.42
		(43.61)	(41.99)	(39.90)	
1	General Economic Services	10895.87	14947.52	15791.06	105.64
		(1.43)	(1.52)	(1.42)	
2	Agriculture & Allied Services including Rural Development & Hill areas	49684.00	87955.02	94005.08	106.88
		(6.51)	(8.97)	(8.48)	
2.1	Fisheries, Animal Husbandry & Dairy Development, Soil & Water Conservation & Crop Husbandry	21681.01	41159.05	38201.09	92.81
		(2.84)	(4.20)	(3.45)	
2.2	Forestry & Wild Life	6474.46	9233.47	9861.44	106.80
		(0.85)	(0.94)	(0.89)	
2.3	Rural Development	15355.31	29747.91	35927.54	120.77
		(2.01)	(3.03)	(3.24)	
2.4	Hill Area & Others	6173.22	7814.59	10015.01	128.15
		(0.81)	(0.80)	(0.90)	
3	Industry & Minerals	6277.54	23052.96	22995.17	99.75
		(0.82)	(2.35)	(2.07)	
3.1	Industries	3399.45	12707.11	12586.86	99.05
		(0.45)	(1.30)	(1.14)	
3.2	Village & Small Industries	2156.28	8841.39	6262.61	70.83
		(0.28)	(0.90)	(0.56)	
3.3	Non-Ferrous Mining & Metallurgical Industries	721.81	1504.46	4145.70	275.56
		(0.09)	(0.15)	(0.37)	
4	Energy and Power Development	220743.21	216436.41	232183.78	107.28
		(28.91)	(22.07)	(20.94)	
4.1	Power	220743.21	207759.70	221541.68	106.63
		(28.91)	(21.18)	(19.98)	
4.2	Non-Conventional Sources of Energy	0.00	8676.71	10642.11	122.65
		(0.00)	(0.88)	(0.96)	
5	Irrigation and Flood Control	13009.71	19387.33	20128.90	103.83
		(1.70)	(1.98)	(1.82)	
6	Transport	27106.27	43252.46	45338.84	104.82
		(3.55)	(4.41)	(4.09)	
6.1	Road Transport, Roads and Bridges	21697.62	34612.54	38023.74	109.86
		(2.84)	(3.53)	(3.43)	
6.2	Civil Aviation, Inland Water Transport & Others	5408.65	8639.92	7315.10	84.67
		(0.71)	(0.88)	(0.66)	
7	Science, Technology and Environment	5264.90	6807.51	11954.50	175.61
		(0.69)	(0.69)	(1.08)	
7.1	Other Scientific Research	2995.17	2751.51	9006.50	327.33
		(0.39)	(0.28)	(0.81)	
7.2	Ecology and Environment	2269.73	4056.00	2948.00	72.68
		(0.30)	(0.41)	(0.27)	

CHART-VIII, DEVELOPMENT EXPENDITURE ON REVENUE ACCOUNT



7. NON-DEVELOPMENT EXPENDITURE (REVENUE ACCOUNT)

7.1 Non-Development Expenditure under General Services during 2021-22 is estimated at ₹5441.52 crore as against the revised estimates of ₹4628.60 crore for 2020-21, thereby showing an increase of 17.56%. The expenditure towards Organs of the State has increased by 9.23% during 2021-22 i.e. from ₹185.20 crore in 2020-21 to ₹202.29 crore in 2021-22. The expenditure under Fiscal Services shows a decreasing trend from ₹121.86 crore in 2020-21 to ₹112.95 crore in 2021-22 i.e. by 7.88%. The expenditure in respect of Debt Services is expected to increase by 7.69% whereas Administrative Services is showing a decrease of 7.65% during 2021-22 as compared to the previous year's revised estimates. The expenditure on Pension and Miscellaneous General Services is also estimated to go up by 50.40% during 2021-22. The expenses on Debt Services, Pension and Miscellaneous General Services and Administrative Services are estimated at 35.35%, 40.74% and 18.12% respectively of the total non-development expenses on revenue account during 2021-22.

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

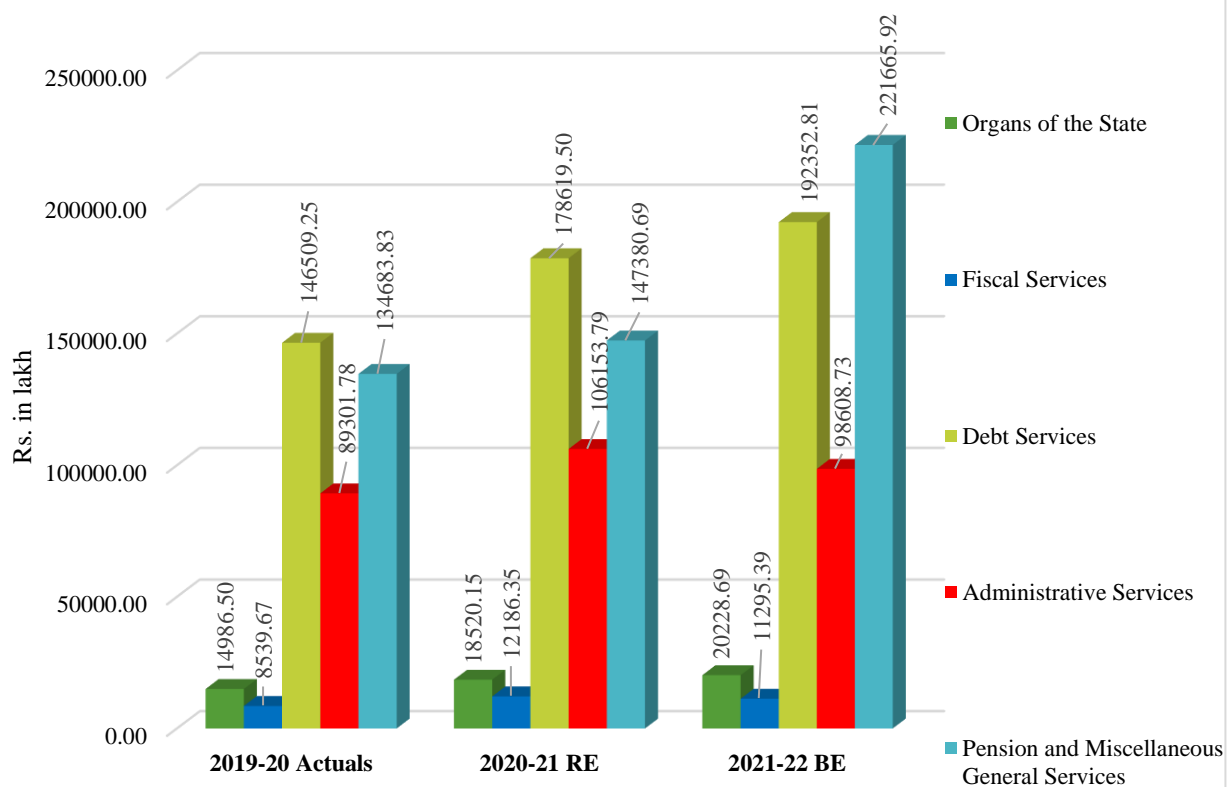
TABLE – 7
NON-DEVELOPMENT EXPENDITURE
(REVENUE ACCOUNT)

(₹ in lakh)

Sl. No.	Heads of Expenditure	2019-20 Actuals	2020-21 Revised Estimates	2021-22 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	NON-DEVELOPMENT EXPENDITURE (GENERAL SERVICES)	394021.03 (100.00)	462860.48 (100.00)	544151.54 (100.00)	117.56
1	Organs of the State	14986.50 (3.80)	18520.15 (4.00)	20228.69 (3.72)	109.23
1.1	Parliament/State/Union Territory Legislature, President, Vice-president/ Governor, Administrator of Union Territories, Council of Ministers & Elections	7156.50 (1.81)	7142.54 (1.54)	11124.75 (2.04)	155.75
1.2	Administration of Justice	7830.00 (1.99)	11377.61 (2.46)	9103.94 (1.67)	80.02
2	Fiscal Services	8539.67 (2.17)	12186.35 (2.63)	11295.39 (2.08)	92.69
2.1	Collection of Taxes on Property and Capital Transaction	2882.06 (0.73)	4002.75 (0.86)	3869.90 (0.71)	96.68
2.2	Collection of Taxes on Commodities and Services	5657.40 (1.44)	8176.10 (1.77)	7424.43 (1.36)	90.81
2.3	Other Fiscal Services	0.21 (0.00)	7.50 (0.00)	1.06 (0.00)	14.13

Table 7 Contd.....

(₹ in Lakh)					
Sl. No.	Heads of Expenditure	2019-20 Actuals	2020-21 Revised Estimates	2021-22 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
3	Debt Services	146509.25 (37.18)	178619.50 (38.59)	192352.81 (35.35)	107.69
3.1	Interest Payment	146509.25 (37.18)	175619.50 (37.94)	189352.81 (34.80)	107.82
3.2	Appropriation for reduction of debt	0.00 (0.00)	3000.00 (0.65)	3000.00 (0.55)	100.00
4	Administrative Services	89301.78 (22.66)	106153.79 (22.93)	98608.73 (18.12)	92.89
4.1	Secretariat General Services, District Administration, Treasury and Accounts Administration	13847.97 (3.51)	16337.42 (3.53)	14477.86 (2.66)	88.62
4.2	Police and Jails	54878.46 (13.93)	62438.34 (13.49)	56547.29 (10.39)	90.57
4.3	Public Works	10419.05 (2.64)	14517.62 (3.14)	15644.30 (2.87)	107.76
4.4	Other Administrative Services	10156.30 (2.58)	12860.41 (2.78)	11939.28 (2.19)	92.84
5	Pension and Miscellaneous General Services	134683.83 (34.18)	147380.69 (31.84)	221665.92 (40.74)	150.40

CHART -IX, NON-DEVELOPMENT EXPENDITURE ON REVENUE ACCOUNT

8. CAPITAL ACCOUNT

8.1 The total receipts on Capital Account for 2021-22 are estimated at ₹26490.75 crore against the disbursement of ₹29773.57 crore, showing a deficit of ₹3282.81 crore. The receipts in the budget, show an increase of 14.07% as compared to the revised estimates, 2020-21. Receipts under the head of Internal Debt of the State Government are estimated to increase from ₹3110.20 crore to ₹4414.06 crore in 2021-22 i.e. by 41.92% over the year 2020-21. So also, the Loans and Advances from the Central Government are estimated to decrease from ₹89.00 crore in 2020-21 to ₹80.00 crore (10.11%) in 2021-22.

8.2 The Capital Account Disbursements in 2021-22 are expected to increase to ₹29773.57 crore from ₹24914.00 crore in 2020-21, registering an increase of 19.51%. The Internal Debt of the State Government is expected to increase sharply by 136.88% whereas Loans & Advances are expected to decline by a record 71.81%.

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

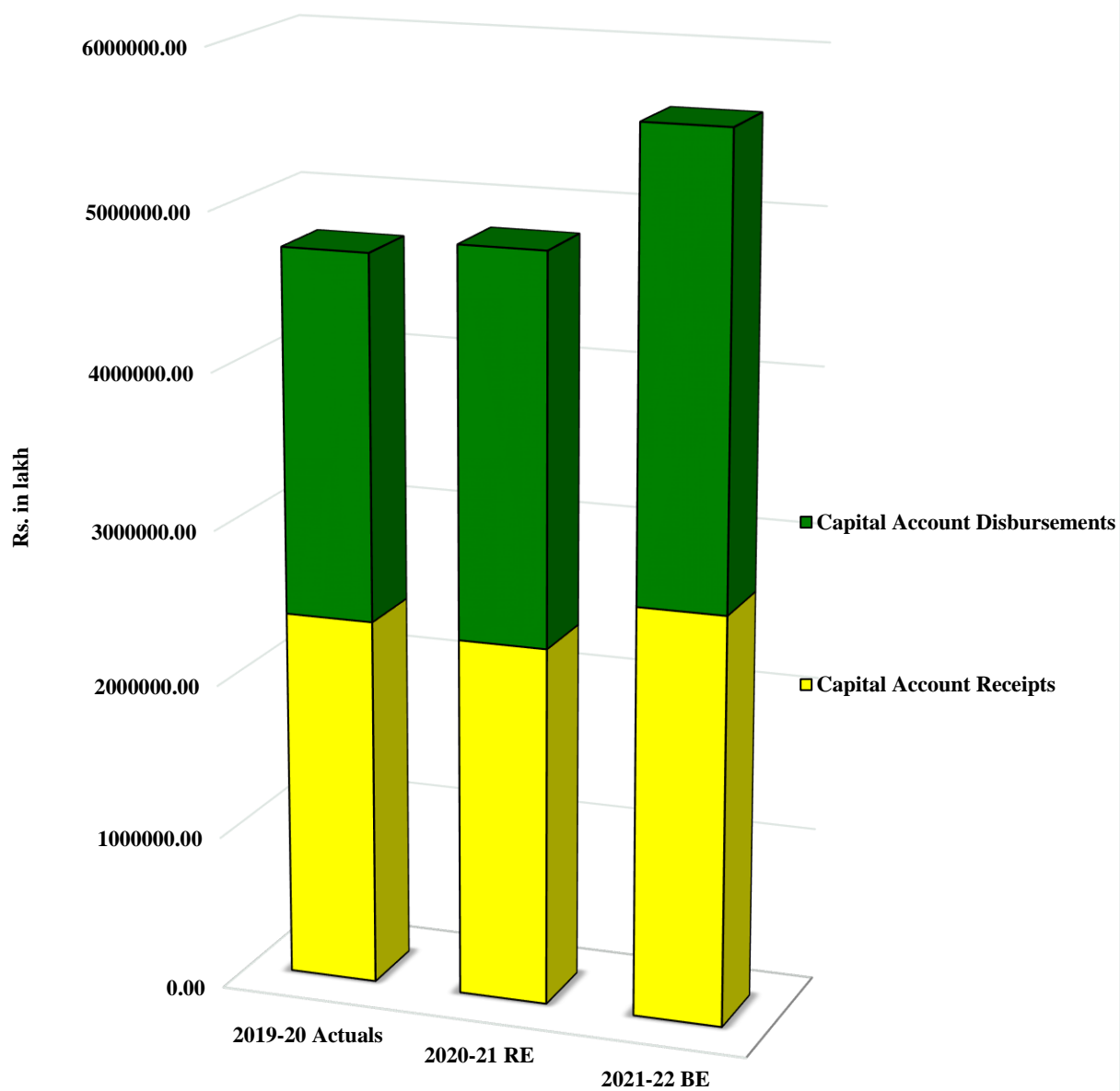
TABLE – 8
CAPITAL ACCOUNT (₹ in lakh)

Sl. No.	Heads of Receipts/Disbursements	2019-20 Actuals	2020-21 Revised Estimates	2021-22 Budget Estimates	Col.5 as Percentage of col.4
1	2	3	4	5	6
1	Capital Account Receipts*	2380617.54 (100)	2322322.36 (100)	2649075.20 (100)	114.07
1.1	Loans and Advances	358.00 (0.02)	967.37 (0.04)	658.74 (0.02)	68.10
1.2	Loans and Advances from Central Govt.	4568.14 (0.19)	8900.10 (0.38)	8000.10 (0.30)	89.89
1.3	Internal Debt of the State Govt.	376591.08 (15.82)	311020.00 (13.39)	441406.00 (16.66)	141.92
1.4	Public Account Receipts	1999100.32 (83.97)	2001434.89 (86.18)	2199010.36 (83.01)	109.87
2	Capital Account Disbursements**	2341521.73 (100.00)	2491400.40 (100.00)	2977356.51 (100.00)	119.51
2.1	Capital Outlay	165931.58 (7.09)	404683.17 (16.24)	592012.29 (19.88)	146.29
2.2	Loans and Advances	1341.77 (0.06)	7028.13 (0.28)	1981.11 (0.07)	28.19
2.3	Loans and Advances from Central Govt.	9798.49 (0.42)	9660.93 (0.39)	10057.00 (0.34)	104.10
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	203906.15 (8.71)	91349.00 (3.67)	216391.01 (7.27)	236.88
2.6	Public Account Disbursements	1960543.74 (83.73)	1978679.17 (79.42)	2156915.10 (72.44)	109.01
3	Capital Account Surplus (+) or Deficit (-)	39095.81	-169078.04	-328281.31	194.16

*includes Public Account Receipts (item 1.4)

**includes Public Account Disbursement (item 2.6)

CHART-X, CAPITAL ACCOUNT



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

9.1 The expenditure on Capital Account is divided into Development and Non-Development categories. The Development and Non-Development expenditure during 2021-22 works out to 60.05% and 39.95% respectively. The percentage shares of Social Services and Economic Services under Development Expenditure work out to 24.43% and 35.62% 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 and are also depicted in Chart - XI.

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

(₹ in lakh)

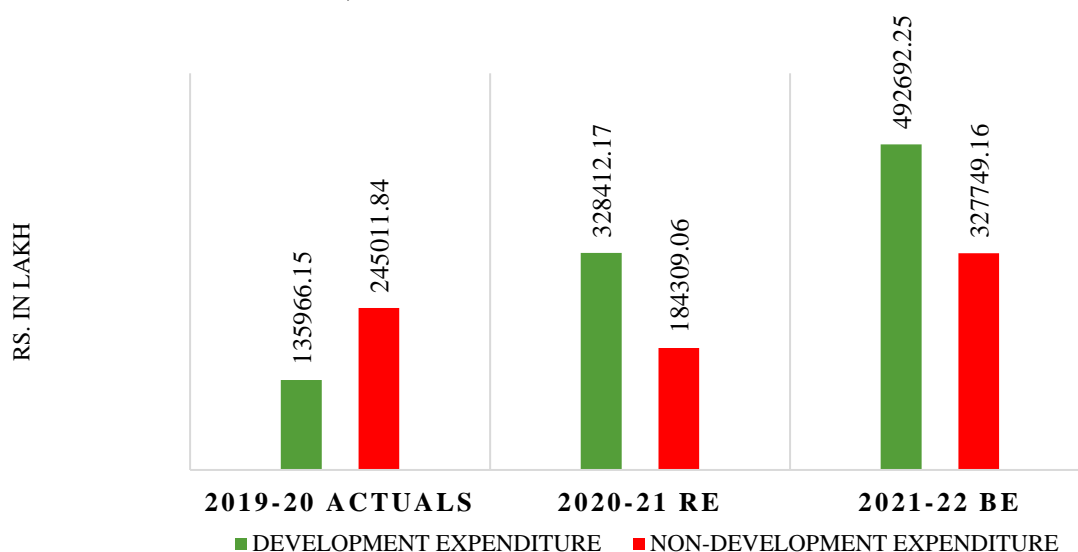
Sl. No.	Heads of Expenditure	2019-20 Actuals	2020-21 Revised Estimates	2021-22 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	EXPENDITURE ON CAPITAL ACCOUNT	380977.99	512721.23	820441.41	160.02
		(100)	(100)	(100)	
I	DEVELOPMENT EXPENDITURE	135966.15	328412.17	492692.25	150.02
		(35.69)	(64.05)	(60.05)	
A	Social Services	58634.25	131832.93	200471.82	152.07
		(15.39)	(25.71)	(24.43)	
1	Education, Sports, Art & Culture	17483.89	36390.82	34445.92	94.66
		(4.59)	(7.10)	(4.20)	
2	Medical, Public Health & Family Welfare	15221.94	20719.65	38761.72	187.08
		(4.00)	(4.04)	(4.72)	
3	Sanitation Water Supply	20573.93	31664.28	81958.03	258.83
		(5.40)	(6.18)	(9.99)	
4	Housing	0.00	33.18	11.95	36.02
		(0.00)	(0.01)	(0.00)	
5	Urban Development	2787.46	28355.00	30911.10	109.01
		(0.73)	(5.53)	(3.77)	
6	Other Social Services including SCs, STs & OBCs	2567.03	14670.00	14383.10	98.04
		(0.67)	(2.86)	(1.75)	
B	Economic Services	77331.90	196579.24	292220.43	148.65
		(20.30)	(38.34)	(35.62)	
1	General Economic Services	9603.38	34671.00	34096.80	98.34
		(2.52)	(6.76)	(4.16)	
2	Agricultural & Allied Services including Rural Development & Hill Areas	2103.41	11753.97	14906.13	126.82
		(0.55)	(2.29)	(1.82)	
3	Industries & Minerals	1674.09	4050.00	2245.00	55.43
		(0.44)	(0.79)	(0.27)	
4	Water and Power Development	38659.09	101706.12	113090.00	111.19
		(10.15)	(19.84)	(13.78)	
4.1	Irrigation and Flood Control	21013.74	45905.07	41976.05	91.44
		(5.52)	(8.95)	(5.12)	

Table 9 Contd.....

(₹ in Lakh)

Sl. No.	Heads of Expenditure	2019-20 Actuals	2020-21 Revised Estimates	2021-22 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
4.2	Power Projects	17645.35 (4.63)	54301.05 (10.59)	69903.95 (8.52)	128.73
4.3	Non-Conventional Sources of Energy	0.00 (0.00)	1500.00 (0.29)	1210.00 (0.15)	80.67
5	Transport and Communication	25291.93 (6.64)	44398.15 (8.66)	127882.50 (15.59)	288.04
5.1	Roads and Bridges	23371.78 (6.14)	32757.25 (6.39)	104716.00 (12.76)	319.67
5.2	Others	1920.15 (0.50)	11640.90 (2.27)	23166.50 (2.82)	199.01
II	NON-DEVELOPMENT EXPENDITURE	245011.84 (64.31)	184309.06 (35.95)	327749.16 (39.95)	177.83
1	General Services	29965.43 (7.87)	76271.00 (14.88)	99320.04 (12.11)	130.22
2	Loans and Advances	1341.77 (0.35)	7028.13 (1.37)	1981.11 (0.24)	28.19
3	Loans and Advances from Government of India	9798.49 (2.57)	9660.93 (1.88)	10057.00 (1.23)	104.10
4	Internal Debt of the State Government	203906.15 (53.52)	91349.00 (17.82)	216391.01 (26.37)	236.88
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, for 2021-22 together work out to ₹272108.43 as compared to ₹238988.42 for 2020-21, showing thereby an increase of 13.86%. Estimates of per capita receipts on Revenue and Capital Account for 2021-22 are placed at ₹104776.73 and ₹167331.70 respectively as against ₹91089.16 and ₹147899.31 respectively for 2020-21. The per capita tax revenue is expected to rise by 0.77% in 2021-22 as compared to 2020-21.

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

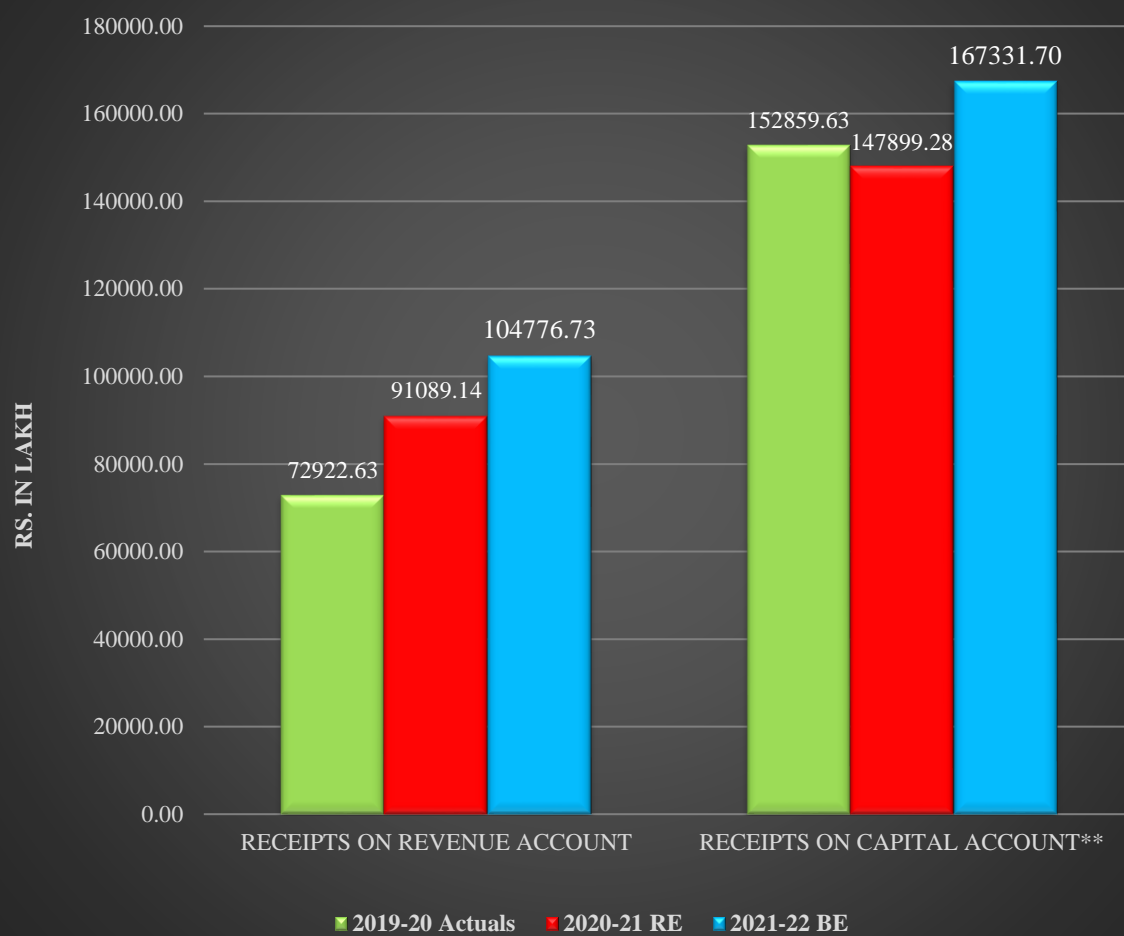
TABLE – 10
PER CAPITA RECEIPTS ON REVENUE AND CAPITAL ACCOUNT

(Amount in ₹)					
Sl. No.	Sources of Receipts	2019-20* Actuals	2020-21* Revised Estimates	2021-22* Budget Estimates	Col.5 as percentage of col. 4
1	2	7	4	5	6
I	RECEIPTS ON REVENUE ACCOUNT	72922.63	91089.16	104776.73	115.03
A)	Tax Revenue	46807.15	50405.22	50795.51	100.77
1	Corporation Tax	5429.09	5420.12	4721.48	87.11
2	Taxes on Income other than Corporation Tax	4254.05	4370.19	4797.91	109.79
3	Other Taxes on Income & Expenditure	0.00	0.00	0.00	0.00
4	Central GST	4518.72	5834.72	5243.29	89.82
5	State GST	15657.60	15113.19	15681.89	103.76
6	Integrated GST	0.00	0.00	0.00	0.00
4	Land Revenue	238.31	430.16	252.01	58.59
5	Stamps & Registration	2525.83	4638.56	4017.74	86.62
6	Estate duty	0.00	0.00	0.00	0.00
7	Taxes on Wealth	0.26	-0.19	-0.19	100.00
8	Customs	1009.25	1132.78	980.53	86.56
9	Union Excise Duties	1403.38	754.49	474.82	62.93
10	State Excise	3157.79	2924.64	3779.49	129.23
11	Sales Tax	6631.86	6693.69	6989.03	104.41
12	Taxes on vehicles	1725.80	2342.77	2323.75	99.19
13	Taxes on Goods and Passengers	206.39	298.94	378.89	126.74
14	Taxes and Duties on Electricity	0.00	0.00	0.00	0.00
15	Service Tax	0.00	3.18	9.98	313.84
16	Other Taxes and Duties on Commodities and Services	48.84	447.98	1144.90	255.57
B)	Non-Tax Revenue	17577.75	24329.70	31640.88	130.05
C)	Grants-in-aid & Contribution	8537.72	16354.23	22340.34	136.60
II	RECEIPTS ON CAPITAL ACCOUNT**	152859.63	147899.31	167331.70	113.14
1	Loans and Advances	22.99	61.61	41.61	67.54
2	Loans and Advances from Central Government	293.32	566.81	505.34	89.15
3	Internal Debt of the State Government	24180.94	19807.60	27881.89	140.76
4	Appropriation to contingency fund.	0.00	0.00	0.00	0.00
5	Public Account Receipts	128362.38	127463.29	138902.88	108.97
	GRAND TOTAL	225782.26	238988.47	272108.43	113.86

*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 2021-22. Per Capita Development Expenditure under Revenue Account is expected to increase by 12.13% and Non-Development Expenditure under Revenue account is expected to increase by 16.60% as compared to the previous year 2020-21. The Per Capita Development Expenditure under Capital Account is expected to increase by 48.80% during 2021-22 over the year 2020-21, while the Per Capita Non-Development Expenditure under Capital Account is expected to increase by 76.37% during 2021-22.

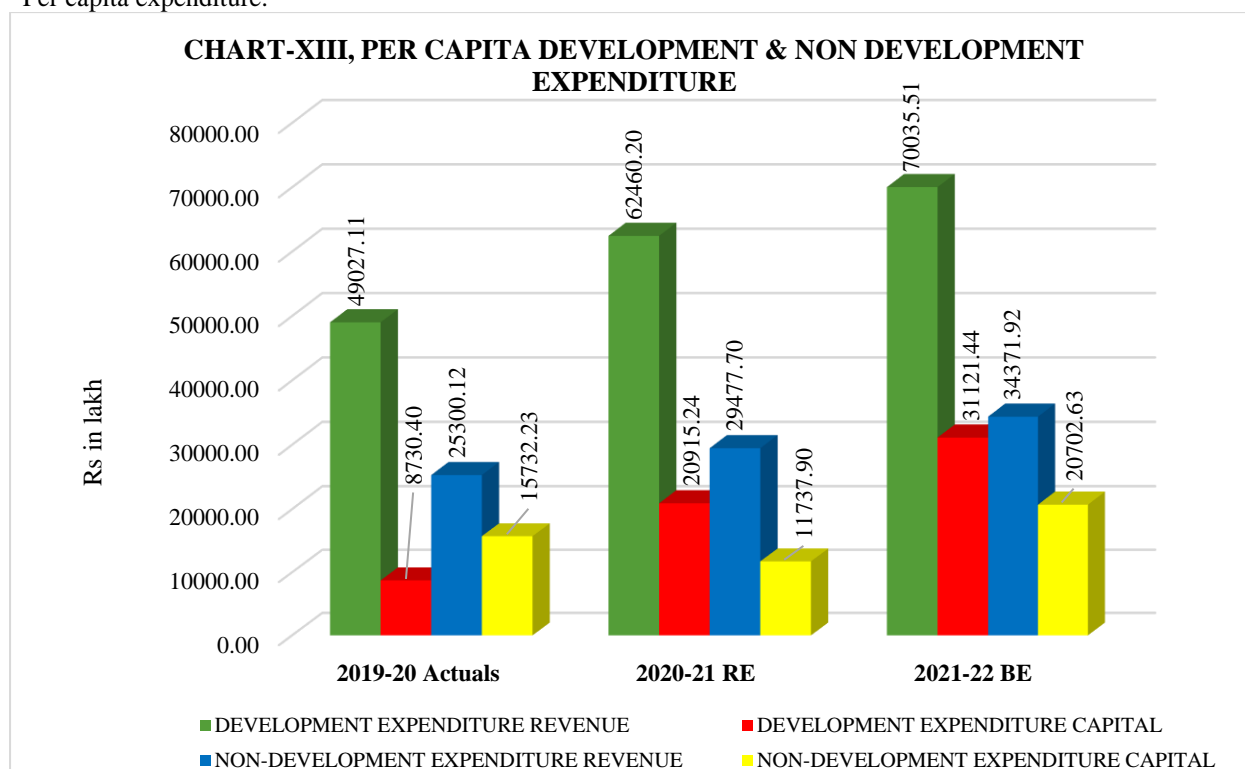
11.2 Details of Per Capita Development and Non-Development Expenditure under Revenue and Capital are shown in Table 11 below and also depicted in Chart XIII.

TABLE-11
PER CAPITA DEVELOPMENT AND NON-DEVELOPMENT EXPENDITURE

(Amount in ₹)

Sl. No.	Sources of Receipts	2019-20* Actuals	2020-21* Revised Estimates	2021-22* Budget Estimates	Col.5 as percentage of col.6
1	2	3	4	5	6
I	DEVELOPMENT EXPENDITURE	57757.51	83375.44	101156.95	121.33
	REVENUE	49027.11	62460.22	70035.51	112.13
	CAPITAL	8730.40	20915.24	31121.44	148.80
II	NON-DEVELOPMENT EXPENDITURE	41032.35	41215.60	55074.55	133.63
	REVENUE	25300.12	29477.71	34371.92	116.60
	CAPITAL	15732.23	11737.90	20702.63	176.37
III	TOTAL EXPENDITURE	98789.86	124591.04	156231.51	125.40
	REVENUE	74327.23	91937.91	104407.43	113.56
	CAPITAL	24462.63	32653.13	51824.07	158.71

*Per capita expenditure.



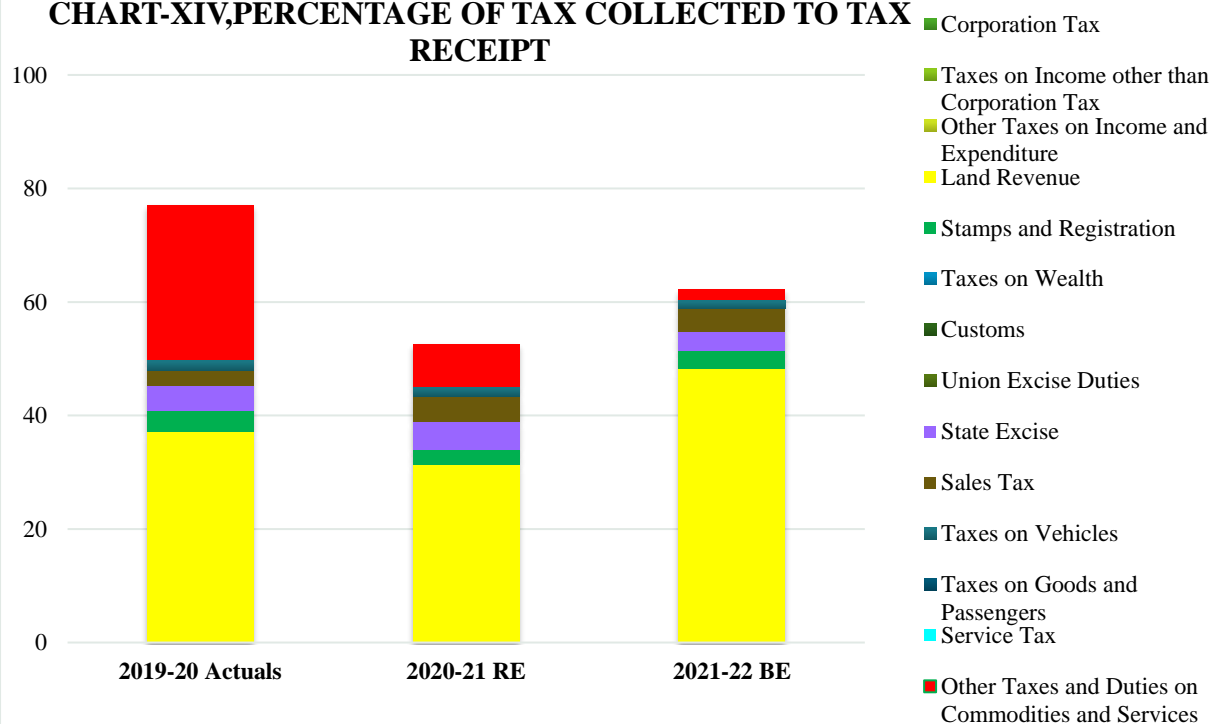
12. PERCENTAGE OF TAX COLLECTION TOTAX RECEIPTS

12.1 Table 12 portrays 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	2019-20 Actuals	2020-21 Revised Estimates	2021-22 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	37.04	31.36	48.29
5	Stamps and Registration	3.83	2.59	3.06
6	Taxes on Wealth	0	0	0
7	Customs	0	0	0
8	Union Excise Duties	0	0	0
9	State Excise	4.35	4.97	3.40
10	Sales Tax	2.71	4.52	4.07
11	Taxes on Vehicles	1.90	1.67	1.48
12	Taxes on Goods and Passengers	0	0	0
13	Service Tax	0	0	0
14	Other Taxes and Duties on Commodities and Services	27.23	7.57	1.88
15	Percentage of total tax collection to total tax receipts	1.17	1.54	1.40

CHART-XIV,PERCENTAGE OF TAX COLLECTED TO TAX RECEIPT



13. TRENDS IN RECEIPTS (REVENUE AND CAPITAL ACCOUNT)

13.1 The trend in receipts on both Revenue and Capital Account for the year 1987-88 and from the years 2018-19 to 2021-22 are shown in Table 13 and also depicted in Chart – XV.

TABLE – 13
TRENDS IN RECEIPTS (₹ in Crore)

Sl. No.	Head of Receipts	1987-88 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Revised Estimates	2021-22 Budget Estimates
1	2	3	4	5	6	7
I	TOTAL RECEIPTS ON REVENUE AND CAPITAL ACCOUNT	698.98 (100)	34626.63 (4953.88)	35163.06 (5030.62)	37526.09 (5368.69)	43078.25 (6163.02)
A	RECEIPTS ON REVENUE ACCOUNT	160.98 (100)	11437.99 (7105.22)	11356.88 (7054.84)	14302.86 (8884.87)	16587.50 (10304.07)
1	Tax Revenue	56.84 (100)	7749.72 (13634.27)	7289.69 (12824.93)	7914.65 (13924.44)	8041.58 (14147.75)
2	Non-tax Revenue	36.22 (100)	2873.66 (7933.90)	2737.54 (7558.08)	3820.26 (10547.38)	5009.16 (13829.81)
3	Grants in Aid and Contribution	67.92 (100)	814.60 (1199.35)	1329.65 (1957.68)	2567.95 (3780.84)	3536.76 (5207.25)
B	RECEIPTS ON CAPITAL ACCOUNT	538.00 (100)	23188.65 (4310.16)	23806.18 (4424.94)	23223.22 (4316.58)	26490.75 (4923.93)
1	Loans and Advances	1.10 (100)	5.14 (467.27)	3.58 (325.45)	9.67 (879.43)	6.59 (598.85)
2	Internal Debt of the State Government	1.57 (100)	4918.21 (313261.78)	3765.91 (239866.93)	3110.20 (198101.91)	4414.06 (281150.32)
3	Loans and Advances from Central Government	114.24 (100)	70.43 (61.65)	45.68 (39.99)	89.00 (77.91)	80.00 (70.03)
4	Public Account Receipts	421.09 (100)	18194.86 (4320.90)	19991.00 (4747.44)	20014.35 (4752.99)	21990.10 (5222.19)

CHART-XV, TRENDS IN RECEIPTS ON REVENUE AND CAPITAL ACCOUNT

