



GOVERNMENT OF GOA BUDGET IN BRIEF



DIRECTORATE OF PLANNING, STATISTICS AND EVALUATION

PT. DEENDAYAL UPADHYAYA BHAVAN,
PORVORIM, BARDEZ – GOA.

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 2022-23 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, Statistical Assistant 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,
May, 2022

Dr. Y. Durga Prasad
Director

Sr. No.	Introduction	1-2
1	Overall Budgetary Position	3-4
2	Revenue Account	5-7
3	Source-wise Tax Receipts on Revenue Account	8-10
4	Source-wise Non-Tax Receipts on Revenue Account	11-12
5	Expenditure of Revenue Account by Broad Groups (Development and Non-Development)	13
6	Development Expenditure (Revenue Account)	14-16
7	Non-Development Expenditure (Revenue Account)	17-18
8	Capital Account	19-20
9	Expenditure of Capital Account	21-22
10	Per Capita Receipts on Revenue and Capital Account	23-24
11	Per Capita Development and Non-Development Expenditure	25
12	Percentage of Tax Collection to Tax Receipts	26
13	Trend in Receipts (Revenue and Capital Account)	27

INTRODUCTION

1. In accordance with the provision under Article 202(i) of the Constitution of India, a statement of the estimated receipts and expenditure of the State for each financial year has to be laid before the State Legislature. This “Annual Financial Statement” is more commonly known as the “Budget”. It contains the actual receipts and expenditure of the Government for the preceding year, revised 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 2022-23, envisages Total Receipts of ₹43165.07 crore both on Revenue and Capital Account as against the Total Expenditure estimated at ₹43864.51 crore, showing overall deficit of ₹699.44 crore. On the Revenue Account, the receipts are estimated at ₹17350.11 crore and expenditure at ₹16915.81 crore, leaving a surplus of ₹434.30 crore. On Capital Account, the receipts are estimated at ₹25814.96 crore and expenditure at ₹26948.70 crore, thereby showing a deficit of ₹1133.74 crore. Expenditure on Capital Account includes expenditure on Public Account.

1.2 When compared with the revised estimates for 2021-22, the budget estimates of total receipts and expenditure on revenue and capital account for 2022-23, shows a decrease of 1.47% (Receipt) and 8.61% (Expenditure) respectively. Grants-in-aid and contributions from the Central Government which amounted to ₹3397.31 crore in the revised estimates in 2021-22, has decreased to ₹2808.41 crore in the budget estimates 2022-23.

1.3 The overall budgetary position under Revenue and Capital Account for the years 2020-21 (Actual) to 2022-23 (Budget Estimates) is depicted in Charts – I & II.

Table 1
OVERALL BUDGETARY POSITION

(₹ in lakh)

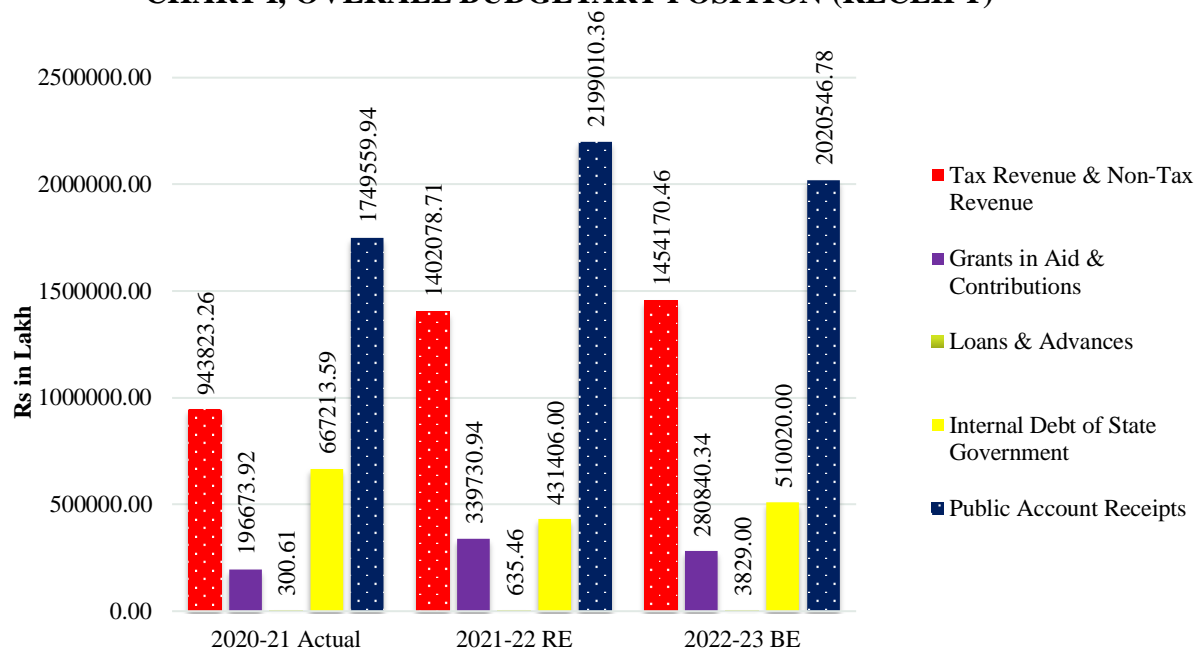
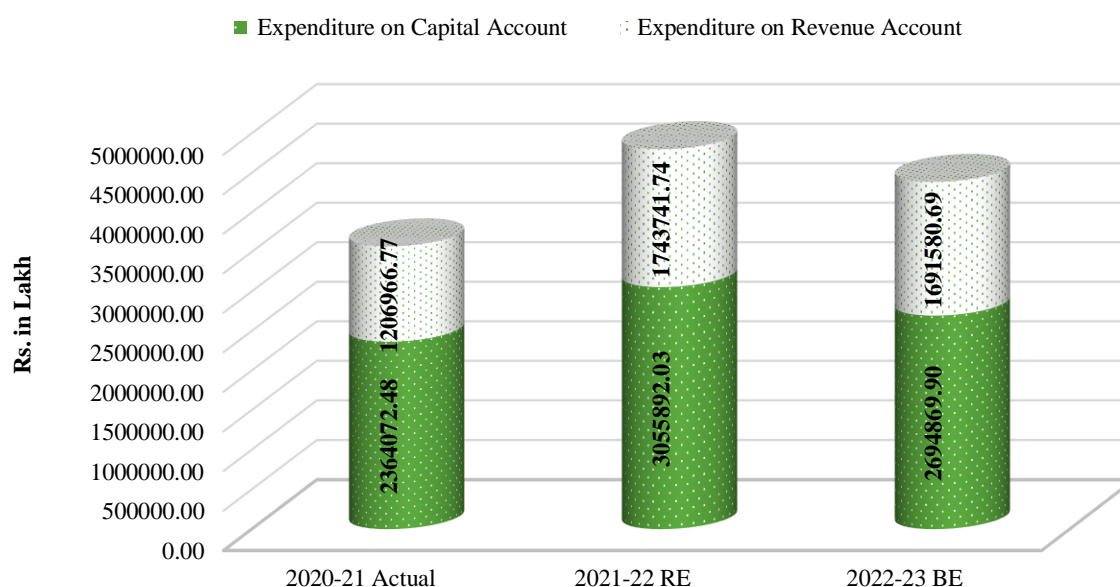
Sl. No.	Major Head	2020-21 Actuals	2021-22 Revised Estimates	2022-23 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
I	REVENUE ACCOUNT				
1	Tax Revenue and Non-Tax Revenue (Excluding Grants-in-Aid)	943823.26 (82.76)	1402078.71 (80.50)	1454170.46 (83.81)	103.72
2	Grants-in-Aid and Contributions	196673.92 (17.24)	339730.94 (19.50)	280840.34 (16.19)	83.67
3	Total Revenue Receipts	1140497.18 (100.00)	1741809.65 (100.00)	1735010.80 (100.00)	99.61
4	Expenditure on Revenue Account	1206966.77	1743741.73	1691580.69	97.01
5	Surplus(+) or Deficit(-)	-66469.59	-1932.09	43430.11	
II	CAPITAL ACCOUNT				
1	Loans and Advances	300.61 (0.01)	635.46 (0.02)	3829.00 (0.15)	602.56
2	Internal Debt of the State Government	667213.59 (27.48)	431406.00 (16.35)	510020.00 (19.76)	118.22
3	Loans and Advances from Central Government	11074.33 (0.46)	8000.10 (0.30)	47100.10 (1.82)	588.74
4	Public Account Receipts	1749559.94 (72.05)	2199010.36 (83.33)	2020546.78 (78.27)	91.88
5	Total Capital Receipts (Capital Account + Public Account)	2428148.47 (100.00)	2639051.92 (100.00)	2581495.88 (100.00)	97.82
6	Expenditure on Capital Account**	2364072.48	3055892.03	2694869.90	88.19
7	Surplus (+) or Deficit (-)	64075.99	-416840.11	-113374.02	27.19

Table I Contd...

(₹ in lakh)

Sl. No.	Item	2020-21 Actuals	2021-22 Revised Estimates	2022-23 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	3568645.65	4380861.57	4316506.68	98.53
2	Total Expenditure on Revenue and Capital Account	3571039.25	4799633.77	4386450.59	91.39
3	Surplus (+) or Deficit (-)	-2393.60	-418772.20	-69943.91	

** 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 2022-23 i.e. ₹17350.11 crore, Tax Revenue is estimated to contribute ₹9415.65 crore (54.27%) and the Non-Tax Revenue ₹5126.06 crore (29.54%). The Grants-in-aid and contributions are placed at ₹2808.40 crore (16.19%). Under the head “Tax-Revenue”, the State GST accounts for ₹2782.52 crore (16.04%) of the total Revenue Receipts. Economic Services emerged as the largest source of Non-Tax Revenue to the Government, its contribution being ₹4114.32 crore (23.71%).

2.2 On the expenditure side, Social Services account for ₹6311.85 crore i.e. 37.31% of the estimated total expenditure, followed by General Services at ₹6021.55 crore (35.60%) and Economic Services at ₹4582.41 crore (27.09%).

2.3 Table-2 presents details of the principal sources of Receipt/Revenue and the proposed heads of expenditure during 2022-23. Charts-III & IV depicts the receipts and expenditure under Revenue Account.

TABLE-2
REVENUE ACCOUNT

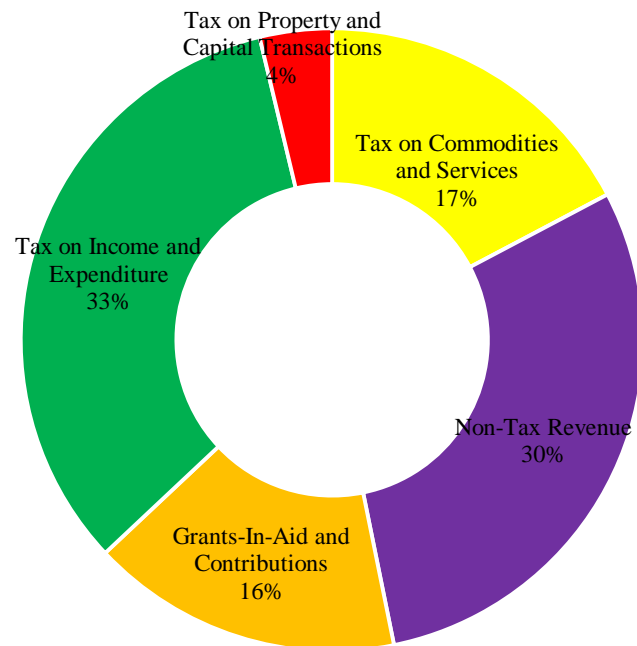
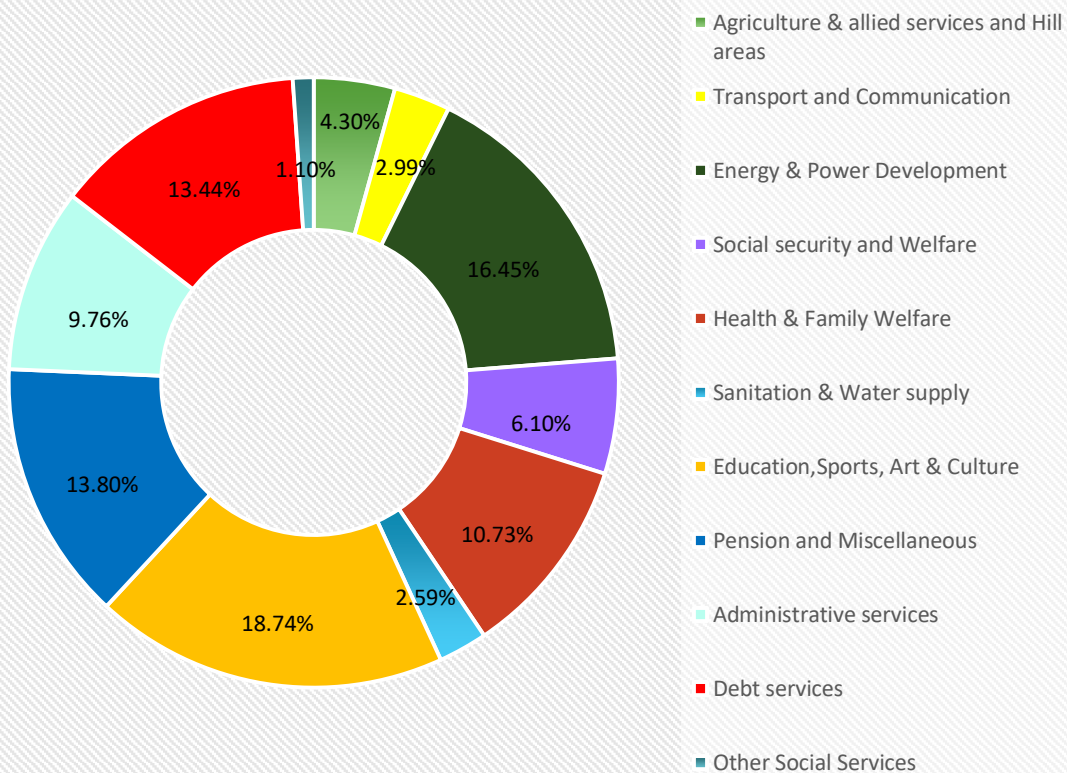
(₹ in Lakh)

Sl. No	Sources of Receipts	Budget Estimates 2022-23	Sl. No.	Heads of Expenditure	Budget Estimates 2022-23
I	TAX REVENUE	941564.81 (54.27)	I	GENERAL SERVICES	602155.14 (35.60)
A	Tax on Income and Expenditure	576908.43 (33.25)	1	Organs of State	31656.02 (1.87)
1	Corporation Tax	98981.75 (5.70)	2	Fiscal Services	14843.37 (0.88)
2	Taxes on Income other than Corporation Tax	95613.75 (5.51)	3	Debt Interest/Services Interest payments/servicing of debts	201829.95 (11.93)
3	Other Taxes on Income & Expenditure	0.00 (0.00)	4	Administrative Services	146558.75 (8.66)
4	Central GST	104060.75 (6.00)	5	Pension and Miscellaneous Services	207267.05 (12.26)
5	State GST	278252.18 (16.04)			
6	Integrated GST	0.00 (0.00)			
B	Taxes on Property and Capital Transactions	65027.31 (3.75)			
1	Land Revenue	4097.49 (0.24)			
2	Stamps and Registration	60933.82 (3.51)			

Table 2- Contd....

(₹ in lakh)

Sl. No	Sources of Receipts	Budget Estimates 2022-23	Sl. No	Heads of Expenditure	Budget Estimates 2022-23
3	Estate Duty	0.00 (0.00)	II	SOCIAL SERVICES	631184.05 (37.31)
4	Taxes on Wealth	-4.00 (0.00)	1	General & Technical Education, Sports and Youth Services Art and Culture	281353.73 (16.63)
C	Taxes on Commodities and Services	299629.07 (17.27)	2	Medical, Family Welfare & Public Health,	161157.99 (9.53)
1	Customs	13667.00 (0.79)	3	Water Supply and Sanitation	38937.00 (2.30)
2	Union Excise Duties	4812.75 (0.28)	4	Housing and Urban Development	24362.35 (1.44)
3	State Excise	62872.78 (3.62)	5	Labour & Employment	12255.93 (0.73)
4	Sales Tax, Trade Tax etc	173097.33 (9.97)	6	Social Security and Welfare	91566.72 (5.41)
5	Taxes on Vehicles	37098.00 (2.14)	7	Other Social Services including Welfare of SCs, STs & OBCs	16566.96 (0.98)
6	Taxes on Goods and Passengers	3642.68 (0.21)	8	Information and Broadcasting	4983.37 (0.29)
7	Taxes and Duties on Electricity	0.00 (0.00)	III	ECONOMIC SERVICES	458241.50 (27.09)
8	Service Tax	316.00 (0.02)	1	General Economic Services	56370.53 (3.33)
9	Other Taxes and Duties on Commodities and Services	4122.53 (0.24)	2	Agriculture and Allied Services and Hill Areas	64548.12 (3.82)
II	NON-TAX REVENUE	512605.65 (29.54)	3	Major, Medium and Minor Irrigation, Command Area Development & Flood Control	17953.33 (1.06)
1	Interest Receipts, Dividend and Profit	7836.33 (0.45)	4	Industry and Minerals	17878.19 (1.06)
2	General Services	53071.50 (3.06)	5	Energy & Power Development	247071.03 (14.61)
3	Social Services	40265.92 (2.32)	6	Transport	44873.30 (2.65)
4	Economic Services	411431.90 (23.71)	7	Science, Technology, Environment	9547.00 (0.56)
III	GRANTS-IN-AID AND CONTRIBUTIONS	280840.34 (16.19)			
	Total (I+II+III)	1735010.80		Total (I+II+III)	1691580.69

CHART-III, HOW A RUPEE COMES (2022-23)**CHART - IV HOW A RUPEE GOES (2022-23)**

3. SOURCE WISE TAX RECEIPTS ON REVENUE ACCOUNT

3.1 The total Tax Receipts are estimated to increase from ₹9013.17 crore in the year 2021-22 to ₹9415.65 crore in 2022-23 i.e. by 4.47% as compared to the previous year. The State GST, as a major source of Tax Revenue is expected to increase to ₹2782.52 crore i.e. 12.08% over the previous year contributing 29.55% of the total tax revenue. Central GST with ₹1040.61 crore, Corporation tax with ₹989.82 crore, Taxes on Income other than Corporation Tax with ₹956.14 crore, and Stamps & Registration fees with ₹609.34 crore are the other major contributors accounting for 11.05%, 10.51%, 10.16% and 6.47% 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

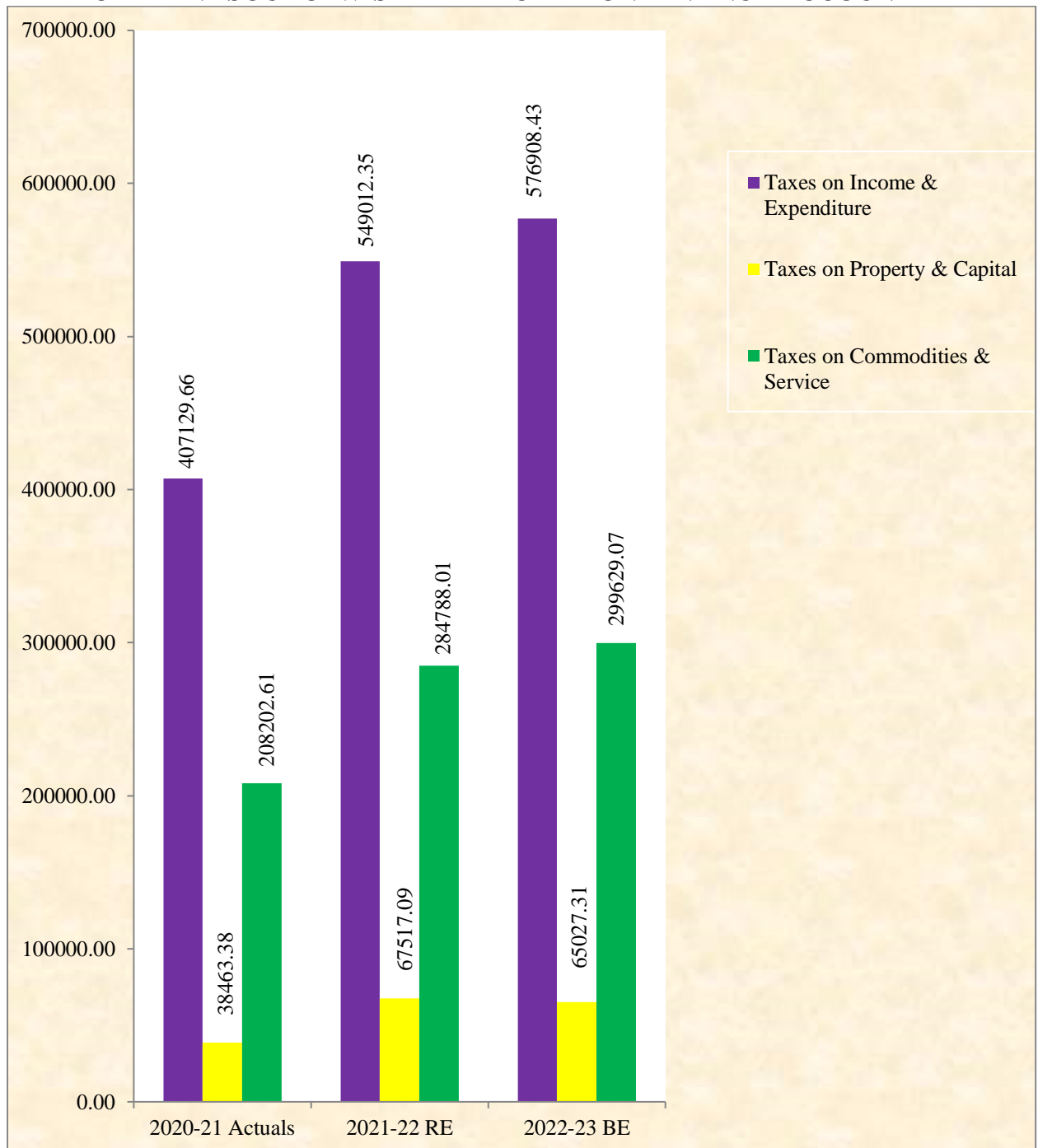
(₹ in lakh)

Sl. No.	Sources of Tax Revenue	2020-21 Actuals	2021-22 Revised Estimates	2022-23 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
I	TAX REVENUE	653795.65 (100)	901317.45 (100)	941564.81 (100)	104.47
I	TAXES ON INCOME & EXPENDITURE	407129.66 (62.27)	549012.35 (60.91)	576908.43 (61.27)	105.08
1	Corporation Tax	69363.00 (10.61)	99298.00 (11.02)	98981.75 (10.51)	99.68
2	Taxes on income other than Corporation Tax	71119.00 (10.88)	96009.00 (10.65)	95613.75 (10.16)	99.59
3	Other Taxes on income & expenditure	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00
4	Central GST	68156.00 (10.42)	105441.00 (11.70)	104060.75 (11.05)	98.69
5	State GST	198491.66 (30.36)	248264.35 (27.54)	278252.18 (29.55)	112.08
6	Integrated GST	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00
II	TAXES ON PROPERTY AND CAPITAL	38463.38 (5.88)	67517.09 (7.49)	65027.31 (6.91)	96.31
1	Land Revenue	3422.94 (0.52)	3914.08 (0.43)	4097.49 (0.44)	104.69
2	Stamps and Registration	35040.44 (5.36)	63606.01 (7.06)	60933.82 (6.47)	95.80
3	Estate Duty	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00
4	Taxes on Wealth	0.00 (0.00)	-3.00 (0.00)	-4.00 (0.00)	133.33

Table 3 Contd...

(₹ in lakh)

Sl. No.	Sources of Tax Revenue	2020-21 Actuals	2021-22 Revised Estimates	2022-23 Budget Estimates	Col.5 as Percentage of col.4
1	2	3	4	5	6
III	TAXES ON COMMODITIES AND SERVICES	208202.61 <i>(31.85)</i>	284788.01 <i>(31.60)</i>	299629.07 <i>(31.82)</i>	105.21
1	Customs	12139.00 <i>(1.86)</i>	22204.00 <i>(2.46)</i>	13667.00 <i>(1.45)</i>	61.55
2	Union Excise Duties	7710.00 <i>(1.18)</i>	6135.00 <i>(0.68)</i>	4812.75 <i>(0.51)</i>	78.45
3	State Excise	51486.14 <i>(7.87)</i>	59834.13 <i>(6.64)</i>	62872.78 <i>(6.68)</i>	105.08
4	Sales Tax, Trade Tax, etc.	108050.71 <i>(16.53)</i>	135545.26 <i>(15.04)</i>	173097.33 <i>(18.38)</i>	127.70
5	Taxes on Vehicles	21942.31 <i>(3.36)</i>	36788.00 <i>(4.08)</i>	37098.00 <i>(3.94)</i>	100.84
6	Taxes on Goods and Passengers	4128.99 <i>(0.63)</i>	5998.37 <i>(0.67)</i>	3642.68 <i>(0.39)</i>	60.73
7	Taxes and Duties on Electricity	0.00 <i>(0.00)</i>	0.00 <i>(0.00)</i>	0.00 <i>(0.00)</i>	0.00
8	Service Tax	997.00 <i>(0.15)</i>	158.00 <i>(0.02)</i>	316.00 <i>(0.03)</i>	200.00
9	Other Taxes and Duties on Commodities and Services	1748.46 <i>(0.27)</i>	18125.25 <i>(2.01)</i>	4122.53 <i>(0.44)</i>	22.74

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 ₹7934.46 crore for the year 2022-23, there by expecting to register a decrease of 5.60% as compared to the revised estimates for 2021-22. Economic Services are expected to contribute 51.85% of the total Non-Tax receipts with ₹4114.32 crore showing a decrease of 0.56% over the previous year. Grants-in-aid and contributions which accounts for ₹2808.40 crore (35.40%) of the budget are expected to record a decrease of 17.33% over the revised estimates of the preceding year. The receipts from General Services, another major contributor, accounts for 6.69% 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

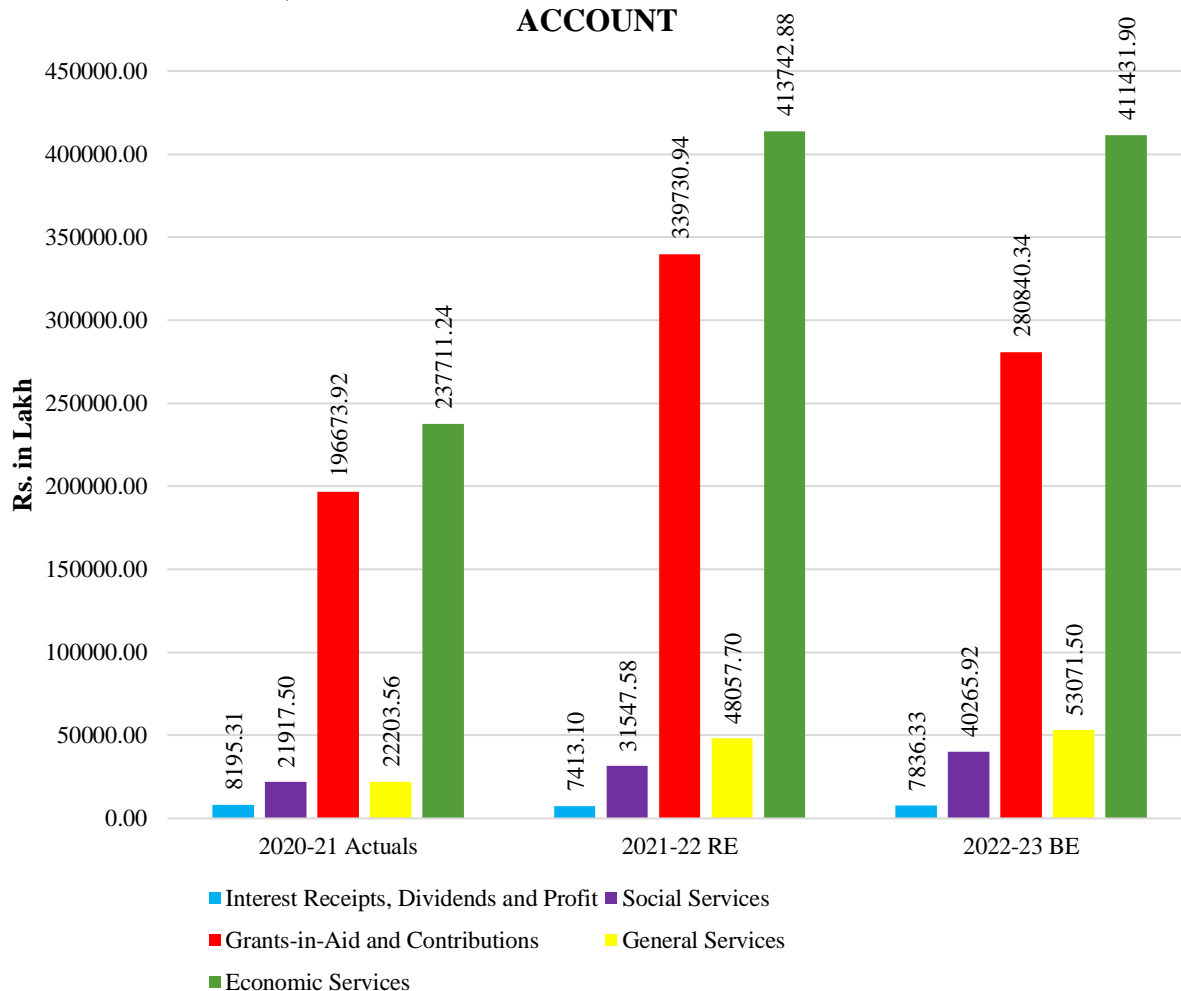
(₹ in lakh)

Sl. No.	Sources of Non-Tax Revenue	2020-21 Actuals	2021-22 Revised Estimates	2022-23 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)	486701.53	840492.20	793445.99	94.40
		(100)	(100)	(100)	
1	Interest Receipts, Dividends and Profit	8195.31	7413.10	7836.33	105.71
		(1.68)	(0.88)	(0.99)	
2	General Services	22203.56	48057.70	53071.50	110.43
		(4.56)	(5.72)	(6.69)	
2.1	Police	511.41	644.55	715.50	111.01
		(0.11)	(0.08)	(0.09)	
2.2	Other Administrative Services	18998.69	41178.69	46668.14	113.33
		(3.90)	(4.90)	(5.88)	
2.3	Other General Services	2693.46	6234.46	5687.86	91.23
		(0.55)	(0.74)	(0.72)	
3	Social Services	21917.50	31547.58	40265.92	127.64
		(4.51)	(3.75)	(5.07)	
3.1	Education, Sports, Art and Culture	2168.42	3840.42	3551.97	92.49
		(0.45)	(0.46)	(0.45)	
3.2	Medical, Family Welfare and Public Health	2381.51	3596.09	11395.70	316.89
		(0.49)	(0.43)	(1.44)	
3.3	Water Supply and Sanitation	13564.49	16572.90	17225.23	103.94
		(2.79)	(1.97)	(2.17)	
3.4	Housing & Urban Development	3241.41	6646.89	7170.50	107.88
		(0.67)	(0.79)	(0.90)	
3.5	Labour and Employment	541.83	870.97	899.42	103.27
		(0.11)	(0.10)	(0.11)	
3.6	Other Social Services including SCs, STs & OBCs	19.84	20.31	23.10	113.74
		(0.00)	(0.00)	(0.00)	
4	Economic Services	237711.24	413742.88	411431.90	99.44
		(48.84)	(49.23)	(51.85)	
4.1	Crop Husbandry, Animal Husbandry, Dairy Development and Fisheries	1045.94	1466.89	2343.32	159.75
		(0.21)	(0.18)	(0.30)	
4.2	Forestry & Wild Life	392.89	606.60	638.62	105.28
		(0.08)	(0.07)	(0.08)	

Table 4 Contd.....

(₹ in lakh)					
Sl. No.	Sources of Non-Tax Revenue	2020-21 Actuals	2021-22 Revised Estimates	2022-23 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
4.3	Non-Ferrous Mining & Metallurgical Industries	16825.16 (3.46)	55248.32 (6.57)	67290.00 (8.48)	121.80
4.4	Co-operation	110.43 (0.02)	86.11 (0.01)	160.05 (0.02)	185.87
4.5	Major, Medium and Minor Irrigation	10018.00 (2.06)	80324.01 (9.56)	11145.74 (1.40)	13.88
4.6	Power	205105.48 (42.14)	267333.63 (31.81)	320868.95 (40.44)	120.03
4.7	Industries including Village & Small Industries	0.44 (0.00)	1099.29 (0.13)	967.15 (0.12)	87.98
4.8	Transport	3645.33 (0.75)	6714.35 (0.80)	6779.32 (0.85)	100.97
4.9	Other Economic Services	567.57 (0.12)	863.68 (0.10)	1238.75 (0.16)	143.43
5	Grants-in-Aid and Contributions	196673.92 (40.41)	339730.94 (40.42)	280840.34 (35.40)	82.67

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 ₹16915.81 crore during the year 2022-23, Development Expenditure and Non-Development Expenditure account for ₹10894.26 crore (64.40%) and ₹6021.55 crore (35.60%) respectively. As compared to the revised estimates of 2021-22, the Development Expenditure for 2022-23 is expected to decrease by 8.43% and the Non-Development expenditure to increase by 8.68%.

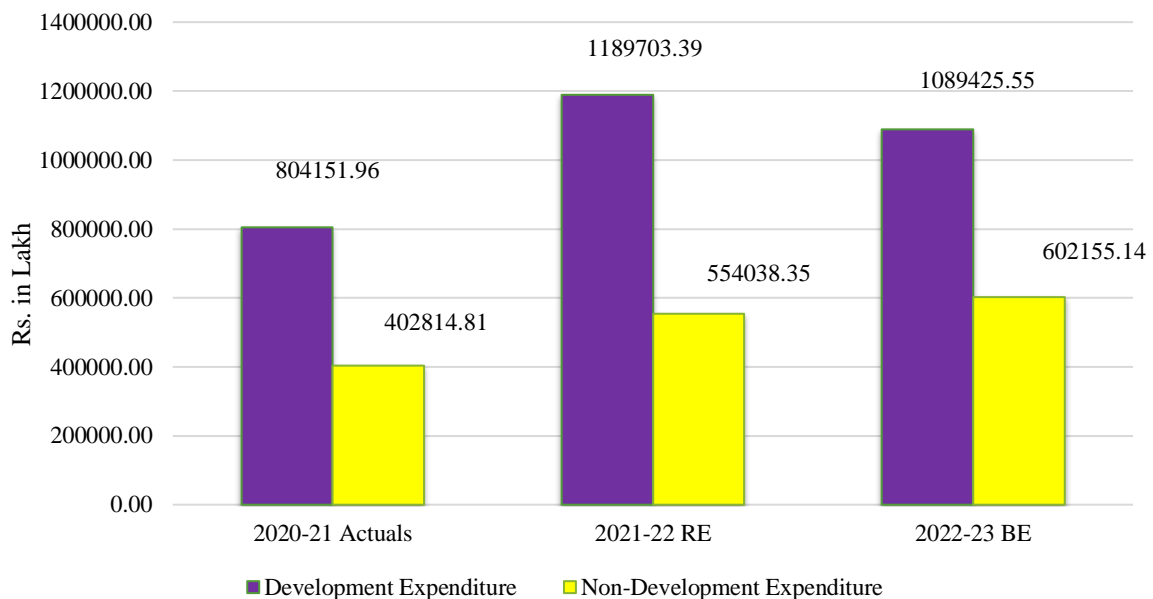
5.2 The expenditure on revenue account by broad groups is given in Table 5 and is also depicted in Chart – VII.

TABLE-5
EXPENDITURE ON REVENUE ACCOUNT BY BROAD GROUPS

(₹ in lakh)

Sl. No.	Broad Groups of Expenditure	2020-21 Actuals	2021-22 Revised Estimates	2022-23 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	EXPENDITURE ON REVENUE ACCOUNT	1206966.77 (100)	1743741.74 (100)	1691580.69 (100)	97.01
I	Development Expenditure	804151.96 (66.63)	1189703.39 (68.23)	1089425.55 (64.40)	91.57
1	Economic Services	346766.26 (28.73)	466196.26 (26.74)	458241.50 (27.09)	98.29
2	Social Services	457385.70 (37.90)	723507.13 (41.49)	631184.05 (37.31)	87.24
II	Non-Development Expenditure	402814.81 (33.37)	554038.35 (31.77)	602155.14 (35.60)	108.68
1	General Services	402814.81 (33.37)	554038.35 (31.77)	602155.14 (35.60)	108.68

**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 2022-23, the expenditure on Economic Services and Social Services is estimated at ₹4582.41 crore and ₹6311.84 crore respectively accounting for 42.06% and 57.94% of the total development expenditure.

6.3 Under Economic Services, the single largest head of expenditure is ₹2470.71 crore for Energy and Power Development Fund, accounting for 22.68% of the total Development Expenditure which is expected to increase by 4.39% over the previous year. Out of the estimates of total budget of ₹6311.84 crore under Social Services, an amount of ₹2813.54 crore (25.83%) of the total development expenditure which is 0.14% 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 accounts for ₹1611.58 crore (14.79%) of the total expenditure showing a rise of 13.29% over the revised estimates of 2021-22.

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)**

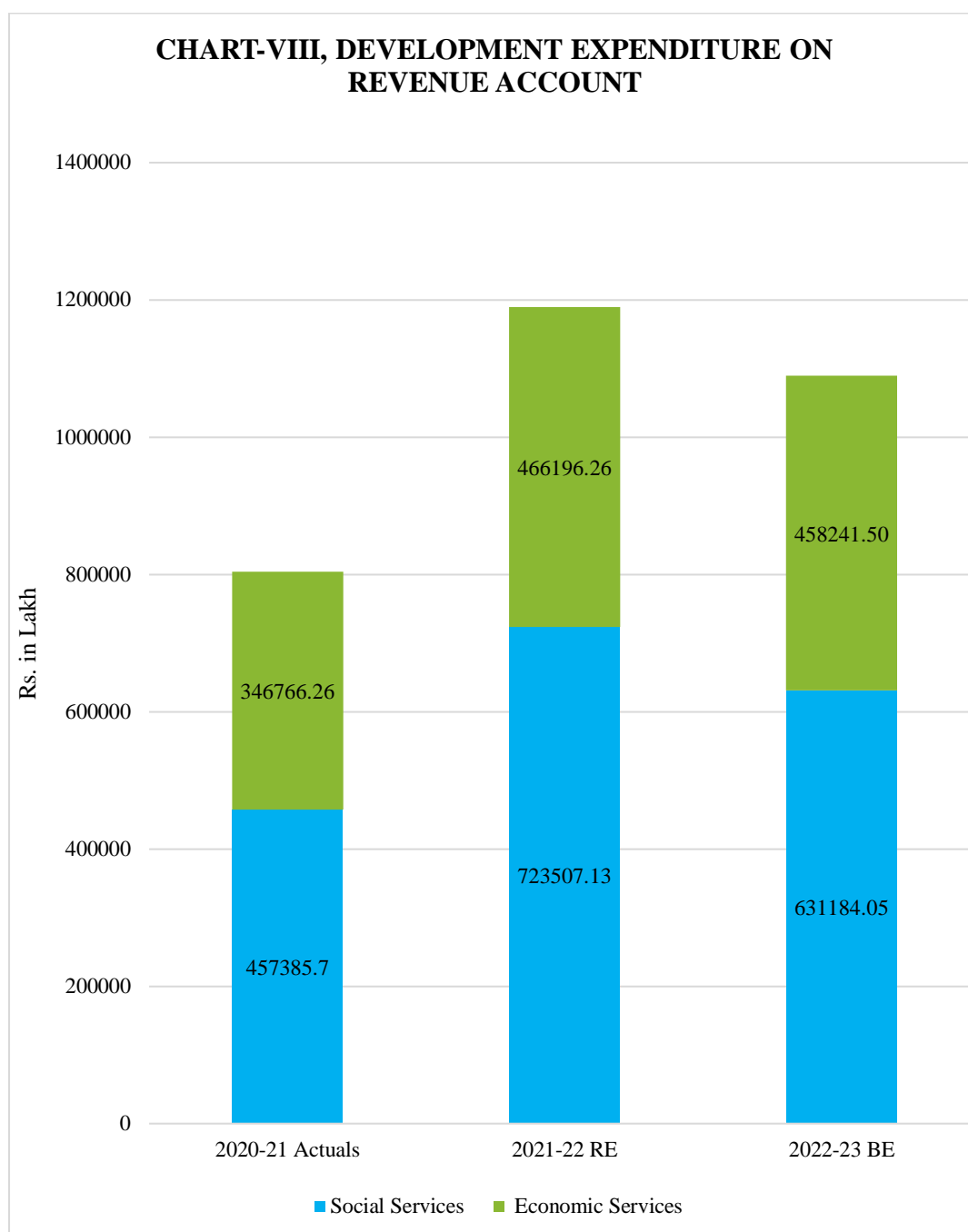
(₹ in lakh)

Sl. No.	Heads of Expenditure	2020-21 Actuals	2021-22 Revised Estimates	2022-23 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	Development Expenditure	804151.96 (100)	1189703.39 (100)	1089425.55 (100)	91.57
I	Social Services	457385.70 (56.88)	723507.13 (60.81)	631184.05 (57.94)	87.24
1	General & Technical Education, Sports & Youth Services, Art & Culture	205197.77 (25.53)	280949.65 (23.61)	281353.73 (25.83)	100.14
2	Medical, Public Health & Family Welfare	113149.60 (14.07)	142251.09 (11.96)	161157.99 (14.79)	113.29
3	Sanitation & Water Supply	39744.27 (4.94)	119235.04 (10.02)	38937.00 (3.57)	32.66
4	Housing & Urban Development	12138.40 (1.51)	28608.33 (2.40)	24362.35 (2.24)	85.16
5	Labour & Employment	6057.90 (0.75)	10925.94 (0.92)	12255.93 (1.13)	112.17
6	Social Security & Welfare	67663.53 (8.41)	108233.29 (9.10)	89019.52 (8.17)	82.25
7	Other Social Services including Welfare of SCs, STs & OBCs	10901.64 (1.36)	22568.60 (1.90)	19114.16 (1.75)	84.69
8	Information & Broadcasting	2532.59 (0.31)	10735.18 (0.90)	4983.37 (0.46)	46.42

Table 6 Contd.....

(₹ in lakh)

Sl. No	Heads of Expenditure	2020-21 Actuals	2021-22 Revised Estimates	2022-23 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
II	Economic Services	346766.26 (43.12)	466196.26 (39.19)	458241.50 (42.06)	98.29
1	General Economic Services	10149.18 (1.26)	15829.00 (1.33)	14907.67 (1.37)	94.18
2	Agriculture & Allied Services including Rural Development & Hill areas	67992.39 (8.45)	105970.25 (8.90)	106010.98 (9.73)	100.04
2.1	Fisheries, Animal Husbandry & Dairy Development, Soil & Water Conservation & Crop Husbandry	27654.60 (3.44)	40618.81 (3.41)	47111.96 (4.32)	115.99
2.2	Forestry & Wild Life	7185.46 (0.89)	12722.49 (1.07)	8313.91 (0.76)	65.35
2.3	Rural Development	26804.30 (3.33)	42477.54 (3.57)	41462.86 (3.81)	97.61
2.4	Hill Area & Others	6348.03 (0.79)	10151.41 (0.85)	9122.25 (0.84)	89.86
3	Industry & Minerals	7048.71 (0.88)	25690.17 (2.17)	17878.18 (1.64)	69.59
3.1	Industries	4487.69 (0.56)	14581.85 (1.23)	10146.29 (0.93)	69.58
3.2	Village & Small Industries	1929.13 (0.24)	6962.62 (0.59)	6290.55 (0.58)	90.35
3.3	Non-Ferrous Mining & Metallurgical Industries	631.89 (0.08)	4145.70 (0.35)	1441.35 (0.13)	34.77
4	Energy and Power Development	207941.07 (25.86)	236683.78 (19.90)	247071.03 (22.68)	104.39
4.1	Power	207686.07 (25.83)	226041.67 (19.00)	241160.53 (22.14)	106.69
4.2	Non-Conventional Sources of Energy	255.00 (0.03)	10642.11 (0.90)	5910.50 (0.54)	55.54
5	Irrigation and Flood Control	14429.94 (1.79)	20128.90 (1.69)	17953.33 (1.65)	89.19
6	Transport	37432.66 (4.66)	50072.66 (4.20)	44873.30 (4.12)	89.62
6.1	Road Transport, Roads and Bridges	31355.54 (3.90)	42757.56 (3.59)	36670.90 (3.37)	85.76
6.2	Civil Aviation, Inland Water Transport & Others	6077.12 (0.76)	7315.10 (0.61)	8202.40 (0.75)	112.13
7	Science, Technology and Environment	1772.31 (0.22)	11821.50 (1.00)	9547.00 (0.87)	80.76
7.1	Other Scientific Research	1401.45 (0.17)	9021.50 (0.76)	7083.50 (0.65)	78.52
7.2	Ecology and Environment	370.86 (0.05)	2800.00 (0.24)	2463.50 (0.22)	87.98



7. NON-DEVELOPMENT EXPENDITURE (REVENUE ACCOUNT)

7.1 Non-Development Expenditure under General Services during 2022-23 is estimated at ₹6021.55 crore as against the revised estimates of ₹5540.38 crore for 2021-22, thereby showing an increase of 8.68%. The expenditure towards Organs of the State has increased by 46.91% during 2022-23 i.e. from ₹215.48 crore in 2021-22 to ₹316.56 crore in 2022-23. The expenditure under Fiscal Services shows an upward trend from ₹115.38 crore in 2021-22 to ₹148.43 crore in 2022-23 i.e. by 28.65%. The expenditure in respect of Debt Services and Administrative Services are expected to increase by 4.93% and 37.30% respectively during 2022-23 as compared to the previous year's revised estimates. The expenditure on Pension and Miscellaneous General Services is estimated to decrease by 6.57% during 2022-23. The expenses on Debt Services, Pension and Miscellaneous General Services and Administrative Services are estimated at 33.52%, 34.42% and 24.34% respectively of the total non-development expenses on revenue account during 2022-23.

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)

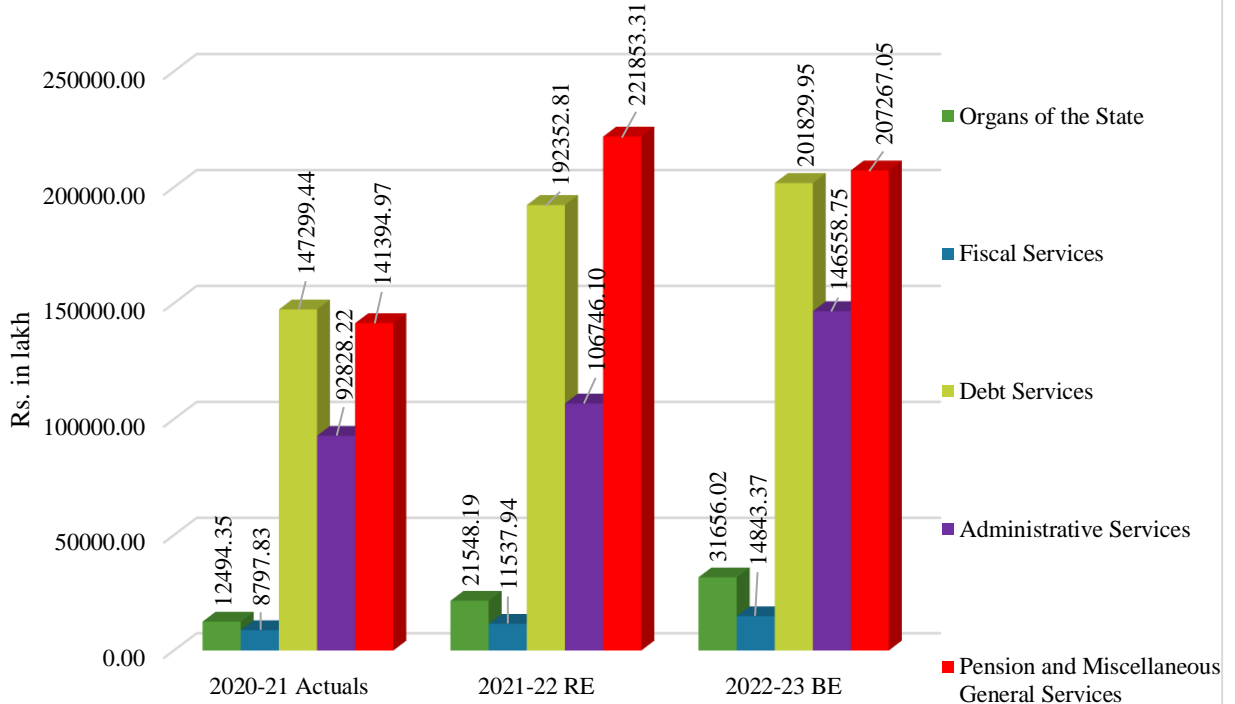
(₹ in lakh)

Sl. No.	Heads of Expenditure	2020-21 Actuals	2021-22 Revised Estimates	2022-23 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	NON-DEVELOPMENT EXPENDITURE (GENERAL SERVICES)	402814.81 (100.00)	554038.35 (100.00)	602155.14 (100.00)	108.68
1	Organs of the State	12494.35 (3.10)	21548.19 (3.89)	31656.02 (5.25)	146.91
1.1	Parliament/State/Union Territory Legislature, President, Vice-president/ Governor, Administrator of Union Territories, Council of Ministers & Elections	4723.41 (1.17)	11224.75 (2.03)	18926.96 (3.14)	168.62
1.2	Administration of Justice	7770.94 (1.93)	10323.44 (1.86)	12729.06 (2.11)	123.30
2	Fiscal Services	8797.83 (2.18)	11537.94 (2.08)	14843.37 (2.47)	128.65
2.1	Collection of Taxes on Property and Capital Transaction	3569.35 (0.88)	4113.50 (0.74)	6605.26 (1.10)	160.58
2.2	Collection of Taxes on Commodities and Services	5227.19 (1.30)	7424.43 (1.34)	8237.11 (1.37)	110.95
2.3	Other Fiscal Services	1.29 (0.00)	0.01 (0.00)	1.00 (0.00)	10000.00

Table 7 Contd.....

(₹ in Lakh)					
Sl. No.	Heads of Expenditure	2020-21 Actuals	2021-22 Revised Estimates	2022-23 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
3	Debt Services	147299.44 (36.57)	192352.81 (34.72)	201829.95 (33.52)	104.93
3.1	Interest Payment	147299.44 (36.57)	189352.81 (34.18)	198829.95 (33.02)	105.01
3.2	Appropriation for reduction of debt	0.00 (0.00)	3000.00 (0.54)	3000.00 (0.50)	100.00
4	Administrative Services	92828.22 (23.04)	106746.10 (19.27)	146558.75 (24.34)	137.30
4.1	Secretariat General Services, District Administration, Treasury and Accounts Administration	13950.74 (3.46)	17000.86 (3.07)	18733.87 (3.11)	110.19
4.2	Police and Jails	57512.65 (14.28)	61929.74 (11.18)	93813.59 (15.58)	151.48
4.3	Public Works	10929.10 (2.71)	15644.30 (2.82)	17214.51 (2.86)	110.04
4.4	Other Administrative Services	10435.73 (2.59)	12171.20 (2.20)	16796.78 (2.79)	138.00
5	Pension and Miscellaneous General Services	141394.97 (35.10)	221853.31 (40.04)	207267.05 (34.42)	93.43

CHART -IX, NON-DEVELOPMENT EXPENDITURE ON REVENUE ACCOUNT



8. CAPITAL ACCOUNT

8.1 The total receipts on Capital Account for 2022-23 are estimated at ₹25814.96 crore against the disbursement of ₹26948.70 crore, showing a deficit of ₹1133.74 crore. The receipts in the budget, shows a decrease of 2.18% as compared to the revised estimates, 2021-22. Receipts under the head of Internal Debt of the State Government are estimated to increase from ₹4314.06 crore to ₹5100.20 crore in 2022-23 i.e. by 18.22% over the year 2021-22. So also, the Loans and Advances from the Central Government are estimated to increase sharply from ₹80.00 crore in 2021-22 to ₹471.00 crore (488.74%) in 2022-23.

8.2 The Capital Account Disbursements in 2022-23 are expected to decrease to ₹26948.70 crore from ₹30558.92 crore in 2021-22, registering a decrease of 11.81%. The Internal Debt of the State Government is expected to increase by 14.70% whereas Loans & Advances are expected to decline by 16.08%.

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

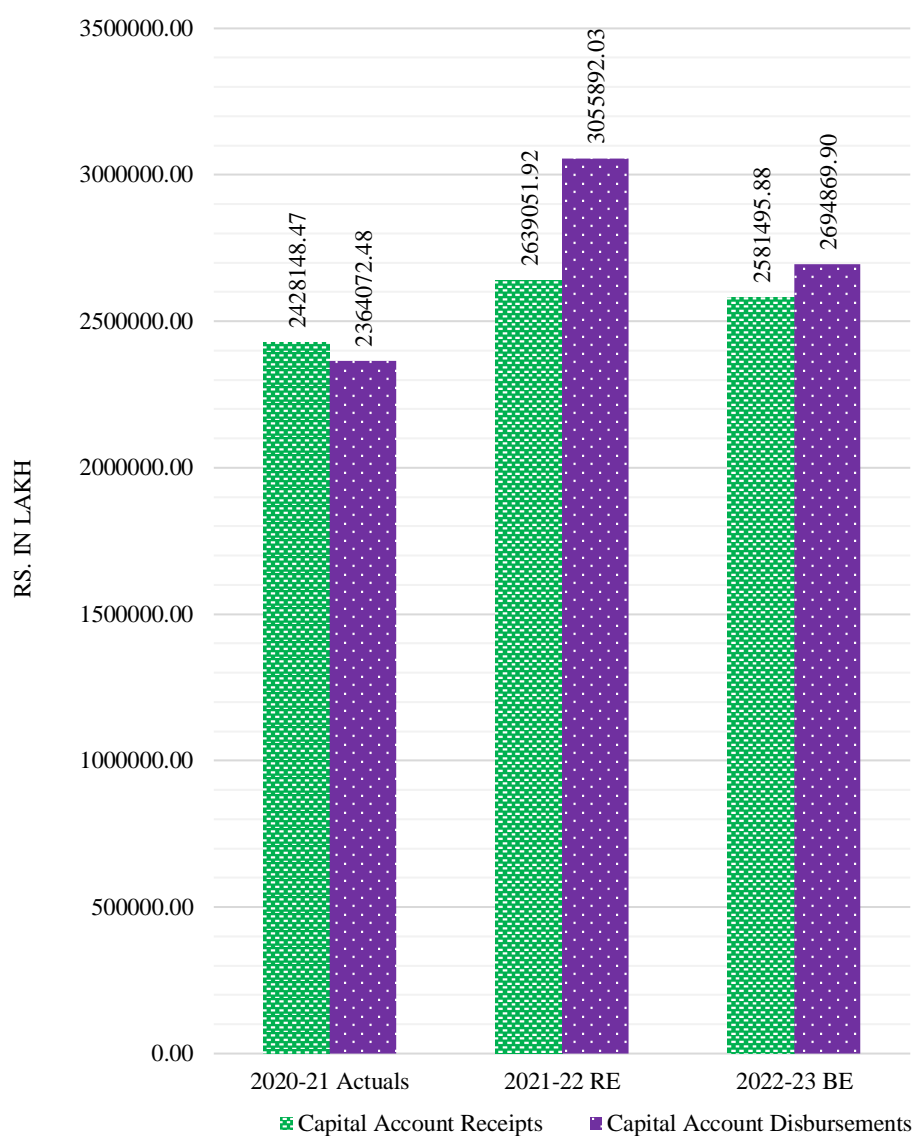
(₹ in lakh)

Sl. No.	Heads of Receipts/Disbursements	2020-21 Actuals	2021-22 Revised Estimates	2022-23 Budget Estimates	Col.5 as Percentage of col.4
1	2	3	4	5	6
1	Capital Account Receipts*	2428148.47	2639051.92	2581495.88	97.82
		(100)	(100)	(100)	
1.1	Loans and Advances	300.61	635.46	3829.00	602.56
		(0.01)	(0.02)	(0.15)	
1.2	Loans and Advances from Central Govt.	11074.33	8000.10	47100.10	588.74
		(0.19)	(0.30)	(1.82)	
1.3	Internal Debt of the State Govt.	667213.59	431406.00	510020.00	118.22
		(27.48)	(16.35)	(19.76)	
1.4	Public Account Receipts	1749559.94	2199010.36	2020546.78	91.89
		(72.05)	(83.33)	(78.27)	
2	Capital Account Disbursements**	2364072.48	3055892.03	2694869.90	88.19
		(100.00)	(100.00)	(100.00)	
2.1	Capital Outlay	206684.71	669707.81	475851.12	71.05
		(8.74)	(21.92)	(17.66)	
2.2	Loans and Advances	160.92	1981.11	1662.50	83.92
		(0.01)	(0.06)	(0.06)	
2.3	Loans and Advances from Central Govt.	9840.08	10057.00	10066.60	100.10
		(0.41)	(0.33)	(0.37)	
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	372064.96	216391.01	248210.02	114.70
		(15.74)	(7.08)	(9.21)	
2.6	Public Account Disbursements	1775321.81	2157755.10	1959079.66	90.79
		(75.10)	(70.61)	(72.70)	
3	Capital Account Surplus (+) or Deficit (-)	64075.99	-416940.11	-113374.02	27.19

*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 2022-23 works out to 54.59% and 45.41% respectively. The percentage shares of Social Services and Economic Services under Development Expenditure work out to 24.06% and 30.53% 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)

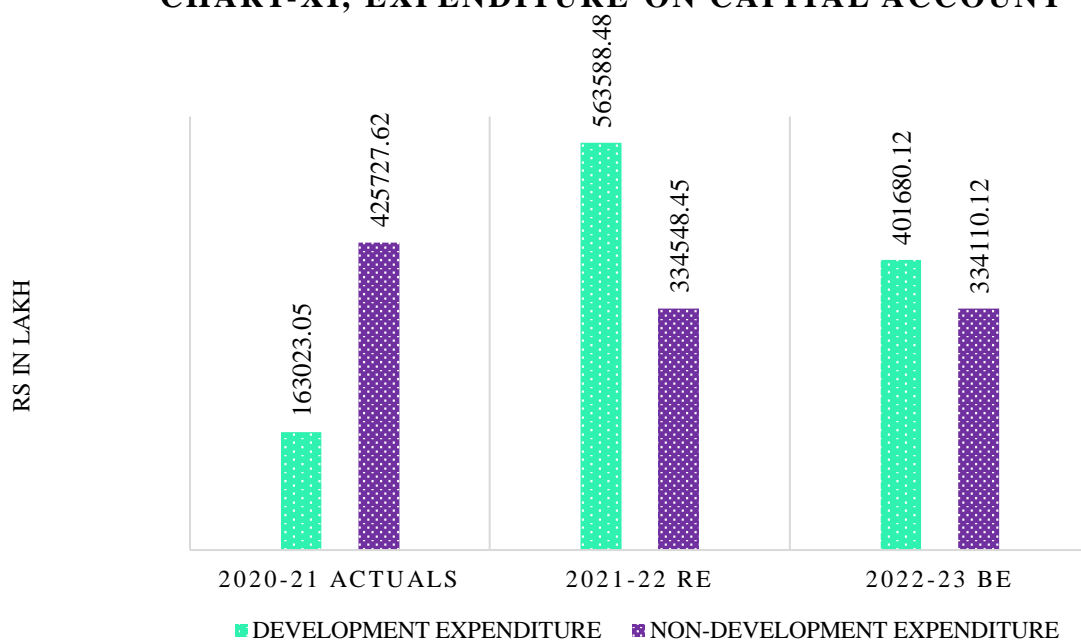
Sl. No.	Heads of Expenditure	2020-21 Actuals	2021-22 Revised Estimates	2022-23 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	EXPENDITURE ON CAPITAL ACCOUNT	588750.67	898136.93	735790.24	81.92
		(100)	(100)	(100)	
I	DEVELOPMENT EXPENDITURE	163023.05	563588.48	401680.12	71.27
		(27.69)	(62.75)	(54.59)	
A	Social Services	64323.93	237933.89	177055.92	74.41
		(10.93)	(26.49)	(24.06)	
1	Education, Sports, Art & Culture	7452.04	39895.92	25726.48	64.48
		(1.27)	(4.44)	(3.49)	
2	Medical, Public Health & Family Welfare	11874.54	54777.79	35471.00	64.75
		(2.02)	(6.10)	(4.82)	
3	Sanitation Water Supply	37056.25	82958.03	69672.44	83.99
		(6.29)	(9.24)	(9.47)	
4	Housing	0.00	11.95	1000.00	8368.20
		(0.00)	(0.00)	(0.14)	
5	Urban Development	6005.07	42497.10	38450.00	90.48
		(1.02)	(4.73)	(5.23)	
6	Other Social Services including SCs, STs & OBCs	1936.03	17793.10	6736.00	37.86
		(0.33)	(1.98)	(0.91)	
B	Economic Services	98699.12	325654.59	224624.20	68.98
		(16.76)	(36.26)	(30.53)	
1	General Economic Services	25216.52	34096.80	34626.00	101.55
		(4.28)	(3.80)	(4.70)	
2	Agricultural & Allied Services including Rural Development & Hill Areas	4125.79	28322.76	19110.12	67.47
		(0.70)	(3.15)	(2.60)	
3	Industries & Minerals	929.08	2245.00	2105	93.76
		(0.16)	(0.25)	(0.29)	
4	Water and Power Development	39547.13	113090.00	100360.07	88.74
		(6.72)	(12.59)	(13.64)	
4.1	Irrigation and Flood Control	17017.54	41976.05	33948.00	80.87
		(2.89)	(4.67)	(4.61)	

Table 9 Contd.....

(₹ in Lakh)

Sl. No.	Heads of Expenditure	2020-21 Actuals	2021-22 Revised Estimates	2022-23 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
4.2	Power Projects	22296.74 (3.79)	69903.95 (7.78)	65412.07 (8.89)	93.57
4.3	Non-Conventional Sources of Energy	232.85 (0.04)	1210.00 (0.13)	1000.00 (0.14)	82.64
5	Transport and Communication	28880.60 (4.90)	147900.03 (16.47)	68423.01 (9.30)	46.26
5.1	Roads and Bridges	26027.60 (4.42)	121943.00 (13.58)	52202.00 (7.10)	42.81
5.2	Others	2853.00 (0.48)	25957.03 (2.89)	16221.01 (2.20)	62.49
II	NON-DEVELOPMENT EXPENDITURE	425727.62 (72.31)	334548.45 (37.25)	334110.12 (45.41)	99.87
1	General Services	43661.66 (7.42)	106119.33 (11.82)	74171.00 (10.08)	69.89
2	Loans and Advances	160.92 (0.03)	1981.11 (0.22)	1662.50 (0.23)	83.92
3	Loans and Advances from Government of India	9840.08 (1.67)	10057.00 (1.12)	10066.60 (1.37)	100.10
4	Internal Debt of the State Government	372064.96 (63.19)	216391.01 (24.09)	248210.02 (33.73)	114.70
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 2022-23 together work out to ₹270431.17 as compared to ₹282740.58 for 2021-22, thereby showing a decrease of 4.35%. Estimates of per capita receipts on Revenue and Capital Account for 2022-23 are placed at ₹108699.24 and ₹161731.93 respectively as against ₹110023.29 and ₹166692.26 respectively for 2021-22. The per capita tax revenue is expected to increase by 3.61% in 2022-23 as compared to 2021-22.

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

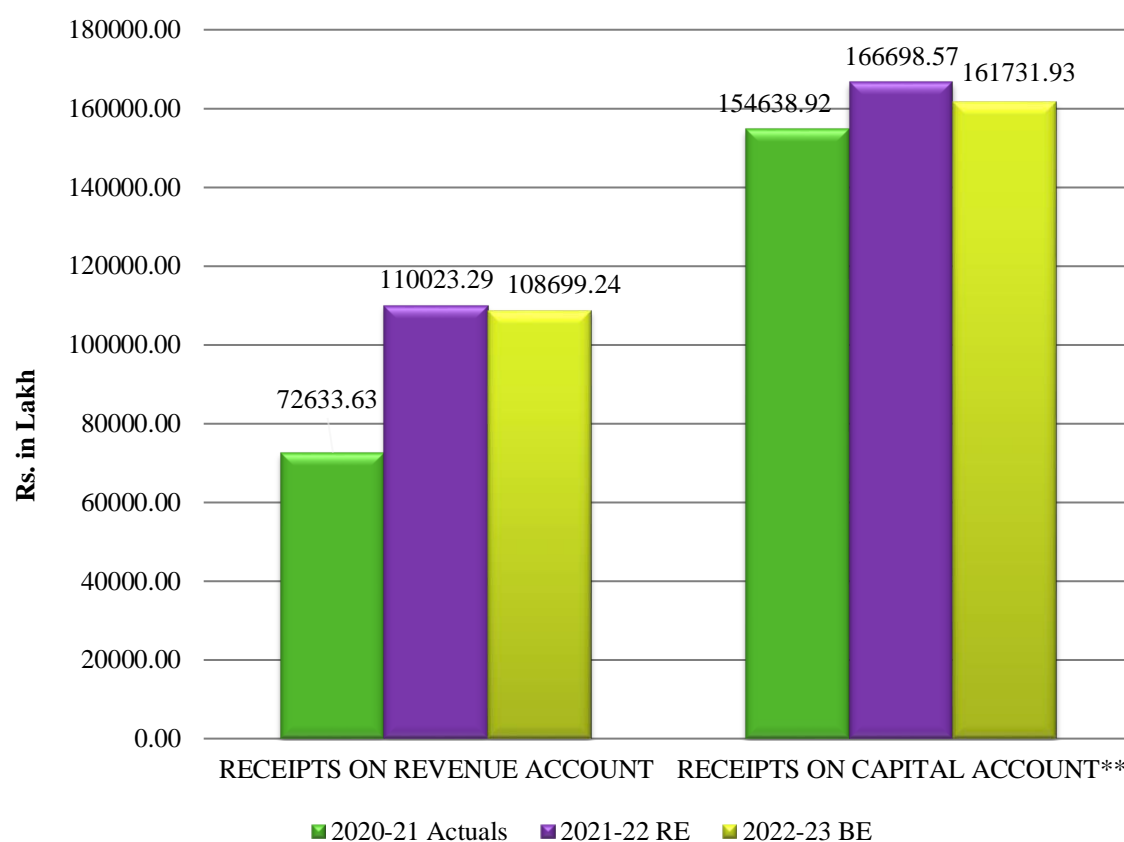
TABLE – 10
PER CAPITA RECEIPTS ON REVENUE AND CAPITAL ACCOUNT

(Amount in ₹)

Sl. No.	Sources of Receipts	2020-21* Actuals	2021-22* Revised Estimates	2022-23* Budget Estimates	Col.5 as percentage of col. 4
1	2	7	4	5	6
I	RECEIPTS ON REVENUE ACCOUNT	72633.63	110023.29	108699.24	98.80
A)	Tax Revenue	41637.59	62957.72	58989.48	103.61
1	Corporation Tax	4417.45	6272.27	6201.25	98.87
2	Taxes on Income other than Corporation Tax	4529.28	6064.51	5990.25	98.78
3	Other Taxes on Income & Expenditure	0.00	0.00	0.00	0.00
4	Central GST	4340.58	6660.29	6519.45	97.89
5	State GST	12641.13	15681.89	17432.63	111.16
6	Integrated GST	0.00	0.00	0.00	0.00
4	Land Revenue	217.99	247.24	256.71	103.83
5	Stamps & Registration	2231.58	4017.74	3817.53	95.02
6	Estate duty	0.00	0.00	0.00	0.00
7	Taxes on Wealth	0.00	-0.19	-0.25	100.00
8	Customs	773.08	1402.54	856.24	61.05
9	Union Excise Duties	491.02	387.52	301.52	77.81
10	State Excise	3278.94	3779.49	3939.01	104.22
11	Sales Tax	6881.31	8561.86	10844.63	126.66
12	Taxes on vehicles	1397.42	2323.75	2324.21	100.02
13	Taxes on Goods and Passengers	262.96	378.89	228.22	60.23
14	Taxes and Duties on Electricity	0.00	0.00	0.00	0.00
15	Service Tax	63.49	9.98	19.80	198.40
16	Other Taxes and Duties on Commodities and Services	111.35	1144.90	258.28	22.56
B)	Non-Tax Revenue	18470.68	31631.13	32114.98	101.53
C)	Grants-in-aid & Contribution	12525.36	21459.47	17594.78	81.99
II	RECEIPTS ON CAPITAL ACCOUNT**	154638.92	166698.57	161731.93	97.02
1	Loans and Advances	19.14	40.14	239.89	597.64
2	Loans and Advances from Central Government	705.28	505.33	2950.84	583.94
3	Internal Debt of the State Government	42492.12	27250.23	31952.99	117.26
4	Appropriation to contingency fund.	0.00	0.00	0.00	0.00
5	Public Account Receipts	111422.37	138902.87	126588.20	91.13
	GRAND TOTAL	227272.55	276721.86	270431.17	97.73

*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 2022-23. Per Capita Development Expenditure under Revenue Account is expected to decrease by 9.18% and Non-Development Expenditure under Revenue account is expected to increase by 7.80% as compared to the previous year 2021-22. The Per Capita Development Expenditure under Capital Account is expected to decrease by 29.31% during 2022-23 over the year 2021-22, while the Per Capita Non-Development Expenditure under Capital Account is expected to decrease by 0.95% during 2022-23.

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.

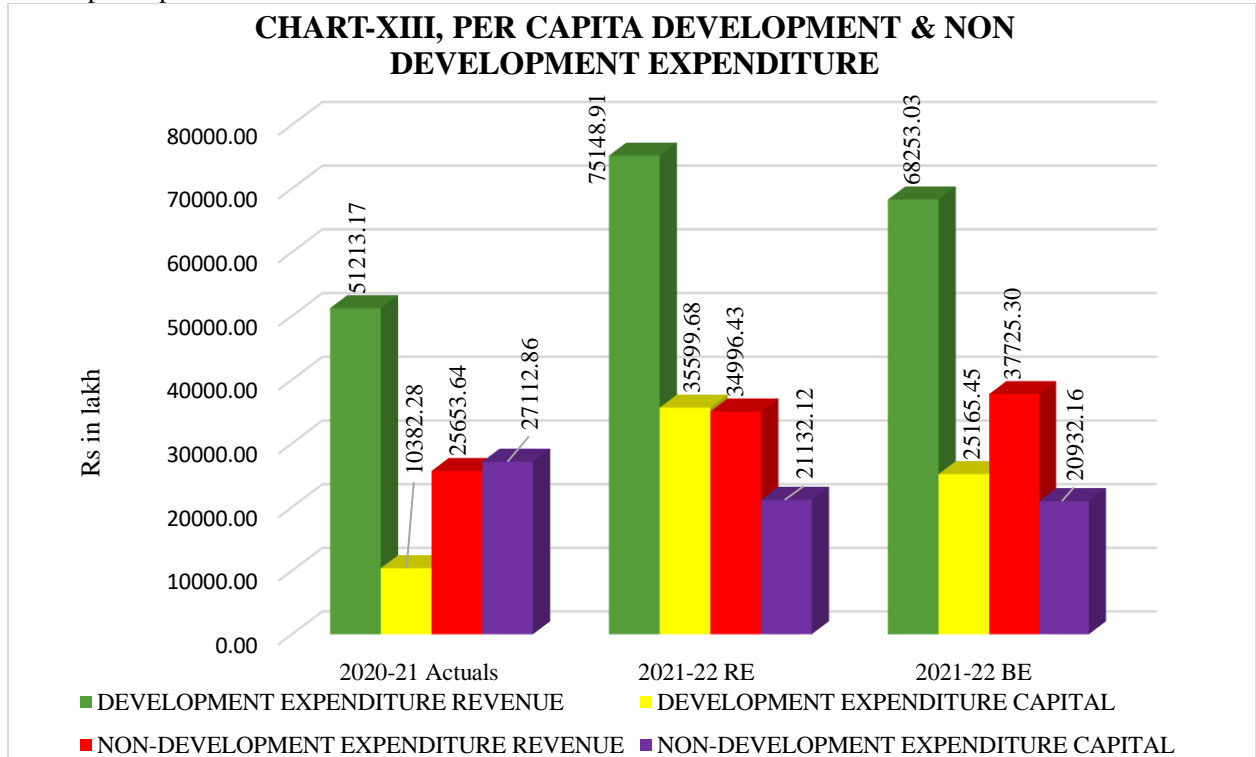
TABLE-11
PER CAPITA DEVELOPMENT AND NON-DEVELOPMENT EXPENDITURE

(Amount in ₹)

Sl. No.	Sources of Receipts	2020-21* Actuals	2021-22* Revised Estimates	2022-23* Budget Estimates	Col.5 as percentage of col.6
1	2	3	4	5	6
I	DEVELOPMENT EXPENDITURE	61595.45	110748.59	93418.48	84.35
	REVENUE	51213.17	75148.91	68253.03	90.82
	CAPITAL	10382.28	35599.68	25165.45	70.69
II	NON-DEVELOPMENT EXPENDITURE	52766.50	56128.55	58657.46	104.51
	REVENUE	25653.64	34996.43	37725.30	107.80
	CAPITAL	27112.85	21132.12	20932.16	99.05
III	TOTAL EXPENDITURE	114361.95	166877.14	152075.94	91.13
	REVENUE	76866.81	110145.35	105978.33	96.22
	CAPITAL	37495.14	56731.79	46097.61	81.26

*Per capita expenditure.

CHART-XIII, PER CAPITA DEVELOPMENT & NON DEVELOPMENT EXPENDITURE



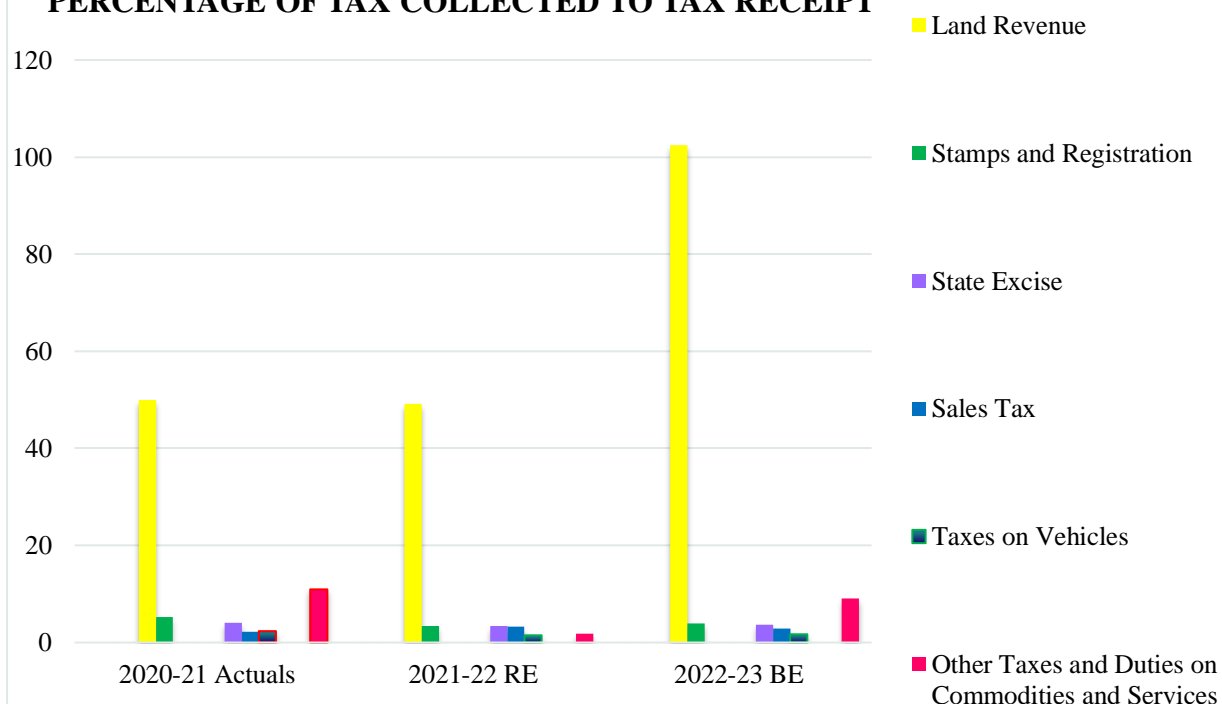
12. PERCENTAGE OF TAX COLLECTION TO TAX RECEIPTS

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	2020-21 Actuals	2021-22 Revised Estimates	2022-23 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	49.94	49.22	102.51
5	Stamps and Registration	5.31	3.44	3.95
6	Taxes on Wealth	0	0	0
7	Customs	0	0	0
8	Union Excise Duties	0	0	0
9	State Excise	4.11	3.40	3.69
10	Sales Tax	2.23	3.32	2.84
11	Taxes on Vehicles	2.34	1.48	1.69
12	Taxes on Goods and Passengers	0	0	0
13	Service Tax	0	0	0
14	Other Taxes and Duties on Commodities and Services	10.94	1.88	9.11
15	Percentage of total tax collection to total tax receipts	1.35	1.28	1.58

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 2019-20 to 2022-23 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	2019-20 Actuals	2020-21 Actuals	2021-22 Revised Estimates	2022-23 Budget Estimates
1	2	3	4	5	6	7
I	TOTAL RECEIPTS ON REVENUE AND CAPITAL ACCOUNT	698.98 (100)	35163.06 (5030.62)	35686.46 (5105.50)	83808.62 (6267.51)	43165.07 (6175.44)
A	RECEIPTS ON REVENUE ACCOUNT	160.98 (100)	11356.88 (7054.84)	11404.97 (7084.71)	17418.10 (10820.04)	17350.11 (10777.80)
1	Tax Revenue	56.84 (100)	7289.69 (12824.93)	6537.96 (11502.39)	9013.17 (15857.10)	9415.65 (16565.18)
2	Non-tax Revenue	36.22 (100)	2737.54 (7558.08)	2900.28 (8007.39)	5007.61 (13825.55)	5126.06 (14152.56)
3	Grants in Aid and Contribution	67.92 (100)	1329.65 (1957.68)	1966.74 (2895.67)	3397.31 (5001.93)	2808.40 (4134.87)
B	RECEIPTS ON CAPITAL ACCOUNT	538.00 (100)	23806.18 (4424.94)	24281.48 (4513.29)	26390.52 (4905.30)	25814.96 (4798.32)
1	Loans and Advances	1.10 (100)	3.58 (325.45)	3.01 (273.64)	6.35 (577.27)	38.29 (3480.91)
2	Internal Debt of the State Government	1.57 (100)	3765.91 (239866.93)	6672.14 (424977.07)	4314.06 (274780.89)	5100.20 (324853.50)
3	Loans and Advances from Central Government	114.24 (100)	45.68 (39.99)	110.74 (96.94)	80.00 (70.03)	471.00 (412.29)
4	Public Account Receipts	421.09 (100)	19991.00 (4747.44)	17495.60 (4154.84)	21990.10 (5222.19)	20205.47 (4798.37)

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

