



GOVERNMENT OF GOA

BUDGET IN BRIEF

2020-21



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 2020-21 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 planners, administrators, economists, researchers, industrialists, business economy and the general public who may be interested in the public finances and development of the State.

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 the publication would be welcome.

Porvorim,
August, 2020

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 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 2020-21, envisages Total Receipts of ₹37744.27 crore both on Revenue and Capital Account as against the Total Expenditure estimated at ₹40536.29 crore, showing overall deficit of ₹2792.02 crore. On the Revenue Account, the receipts are estimated at ₹.15081.04 crore and expenditure at ₹14727.42 crore, leaving a surplus of ₹353.61 crore. On Capital Account, the receipts are estimated at ₹22663.23 crore and expenditure at ₹25808.87 crore, thereby showing a deficit of ₹3145.64 crore. Expenditure on Capital Account includes expenditure on Public Account.
- 1.2** When compared with the revised estimate for 2019-20, the budget estimate of total receipts and expenditure on revenue and capital account for 2020-21, show an increase of 7.65 (Receipt) and 7.75 (Expenditure) percent respectively. Grants-in-aid and contributions from the Central Government which amounted to Rs.1935.69 crore in the revised estimate in 2019-20, has increased to Rs.2373.01 crore in the budget estimate 2020-21.
- 1.3** The overall budgetary position under Revenue and Capital Account for the years 2018-19 (Actual) to 2020-21 (Budget Estimates) is depicted in Charts – I & II.

Table 1
OVERALL BUDGETARY POSITION

(₹ In lakh)

Sl. No.	Major Head	2018-19 Actuals	2019-20 Revised Estimates	2020-21 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)	1062338.76 (92.88)	1158035.26 (85.68)	1270802.63 (84.26)	109.74
2	Grants-in-Aid and Contributions	81460.10 (7.12)	193568.58 (14.32)	237300.91 (15.74)	122.59
3	Total Revenue Receipts	1143798.86 (100.00)	1351603.84 (100.00)	1508103.54 (100.00)	111.58
4	Expenditure on Revenue Account	1108284.76	1324591.80	1472742.25	111.18
5	Surplus(+) or Deficit(-)	35514.10	27012.04	35361.29	
II	CAPITAL ACCOUNT				
1	Loans and Advances	513.68 (0.02)	855.76 (0.04)	968.12 (0.04)	113.13
2	Internal Debt of the State Government	491821.25 (21.21)	235020.00 (10.91)	255020.00 (11.25)	108.51
3	Loans and Advances from Central Government	7043.39 (0.30)	8268.00 (0.38)	8900.10 (0.39)	107.65
4	Public Account Receipts	1819486.25 (78.47)	1910460.57 (88.67)	2001434.89 (88.32)	104.76
5	Total Capital Receipts (Capital Account + Public Account)	2318864.57 (100.00)	2154604.33 (100.00)	2266323.11 (100.00)	105.19
6	Expenditure on Capital Account**	2354564.21	2437321.58	2580886.65	105.89
7	Surplus (+) or Deficit (-)	-35699.64	-282717.25	-314563.54	111.26

Table I CONT...

(₹ in lakh)

Sl. No.	Item	2018-19 Actuals	2019-20 Revised Estimates	2020-21 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	3462663.43	3506208.17	3774426.65	107.65
2	Total Expenditure on Revenue and Capital Account	3462848.97	3761913.38	4053628.90	107.75
3	Surplus (+) or Deficit (-)	-185.64	-255705.21	-279202.25	

** Includes contingency fund and Public Account Disbursements also.

CHART I, OVERALL BUDGETARY POSITION (RECEIPTS)

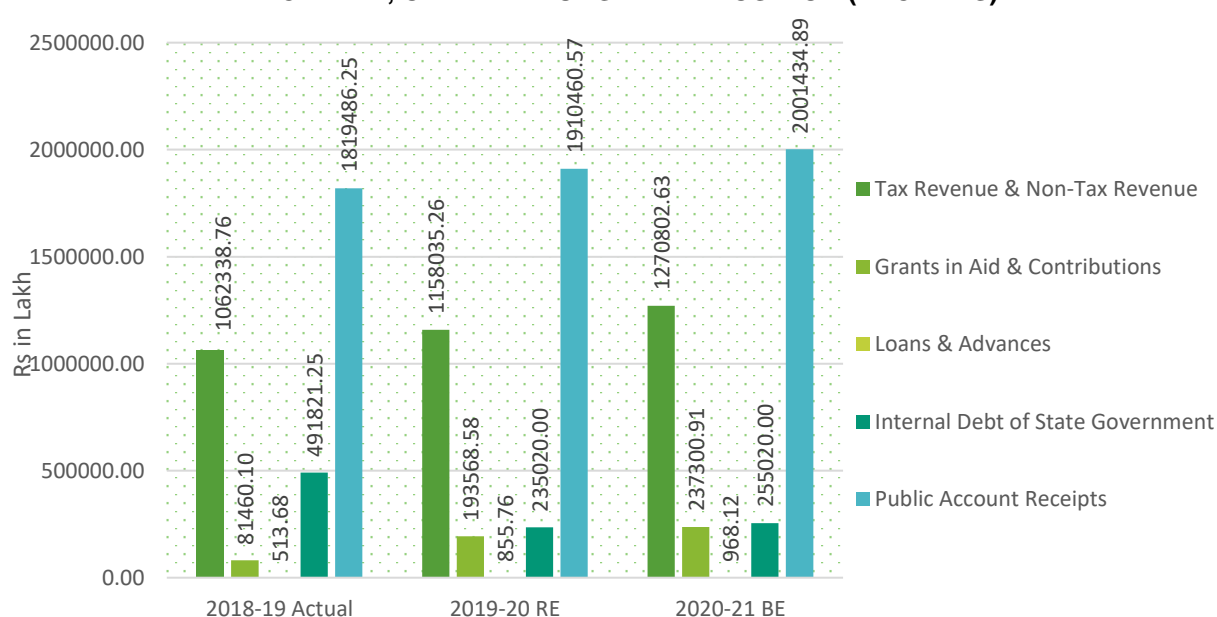
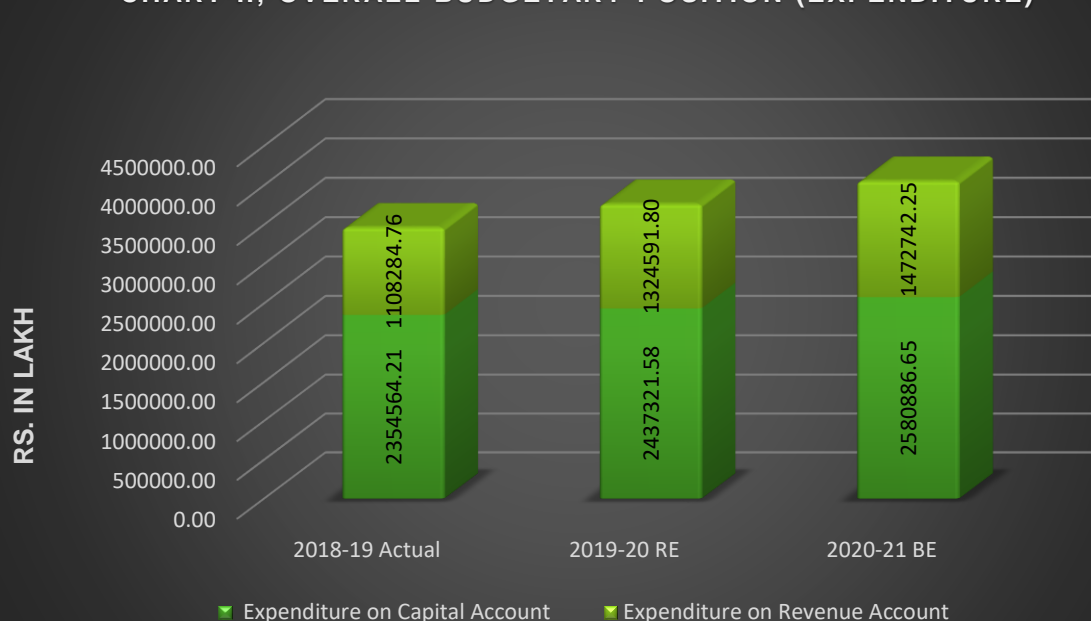


CHART-II, OVERALL BUDGETARY POSITION (EXPENDITURE)



2. REVENUE ACCOUNT

- 2.1** Of the total estimated Revenue Receipts during the year 2020-21 i.e. ₹15081.04 crore, the Tax Revenue is estimated to contribute ₹8872.06 crore (58.83%) and the Non-Tax Revenue ₹3835.97 crore (25.43%). The Grants-in-aid and contributions are placed at ₹2373.01 crore (15.74%). Under the head “Tax-Revenue”, the State GST accounts for 18.39% of the total Revenue Receipts. Economic Services emerged as the largest source of Non-Tax Revenue to the Government, its contribution being ₹3126.69 crore (20.73%).
- 2.2** On the expenditure side, Social Services account for ₹5810.64 crore i.e. 39.45% of the estimated total expenditure, followed by General Services at ₹4643.16 crore (31.53%) and Economic Services at ₹4273.62 crore (29.02%).
- 2.3** Table-2 presents details of the principal sources of Receipt/Revenue and the proposed heads of expenditure during 2020-21. Charts-III & IV depict the receipts and expenditure under Revenue Account.

TABLE-2
REVENUE ACCOUNT

(₹ in Lakh)

Sl. No	Sources of Receipts	Budget Estimates 2020-21	Sl. No.	Heads of Expenditure	Budget Estimates 2020-21
I	TAX REVENUE	887205.68 (58.83)	I	GENERAL SERVICES	464316.21 (31.53)
A	Tax on Income and Expenditure	548501.65 (36.37)	1	Organs of State	18831.29 (1.28)
1	Corporation Tax	93108.00 (6.17)	2	Fiscal Services	12197.35 (0.83)
2	Taxes on Income other than Corporation Tax	86574.00 (5.74)	3	Debt Interest/Services Interest payments/servicing of debts	178619.50 (12.13)
3	Other Taxes on Income & Expenditure	0.00 (0.00)	4	Administrative Services	107287.38 (7.28)
4	Central GST	91617.00 (6.07)	5	Pension and Miscellaneous Services	147380.69 (10.01)
5	State GST	277202.65 (18.39)			
6	Integrated GST	0.00 (0.00)			
B	Taxes on Property and Capital Transactions	79586.27 (5.28)			
1	Land Revenue	6754.42 (0.45)			
2	Stamps and Registration	72834.85 (4.83)			

Sl. No	Sources of Receipts	Budget Estimates 2020-21	Sl. No	Heads of Expenditure	Budget Estimates 2020-21
3	Estate Duty	0.00 (0.00)	II	SOCIAL SERVICES	581064.33 (39.45)
4	Taxes on Wealth	-3.00 (0.00)	1	General & Technical Education, Sports and Youth Services Art and Culture	248779.99 (16.89)
C	Taxes on Commodities and Services	259117.76 (17.18)	2	Medical, Family Welfare & Public Health,	121365.50 (8.24)
1	Customs	18893.00 (1.25)	3	Water Supply and Sanitation	49928.73 (3.39)
2	Union Excise Duties	12344.00 (0.82)	4	Housing and Urban Development	28441.77 (1.93)
3	State Excise	54794.72 (3.63)	5	Labour & Employment	14608.73 (0.99)
4	Sales Tax, Trade Tax etc	124410.44 (8.25)	6	Social Security and Welfare	98220.95 (6.67)
5	Taxes on Vehicles	36786.30 (2.44)	7	Other Social Services including Welfare of SCs, STs & OBCs	15243.81 (1.04)
6	Taxes on Goods and Passengers	4694.04 (0.31)	8	Information and Broadcasting	4474.85 (0.30)
7	Taxes and Duties on Electricity	0.00 (0.00)	III	Economic Services	427361.71 (29.02)
8	Service Tax	161.00 (0.01)	1	General Economic Services	46419.34 (3.15)
9	Other Taxes and Duties on Commodities and Services	7034.26 (0.47)	2	Agriculture and Allied Services and Hill Areas	58207.11 (3.95)
II	NON-TAX REVENUE	383596.95 (25.43)	3	Major, Medium and Minor Irrigation, Command Area Development & Flood Control	19387.33 (1.32)
1	Interest Receipts, Dividend and Profit	2285.01 (0.15)	4	Industry and Minerals	26851.55 (1.82)
2	General Services	34440.21 (2.28)	5	Energy & Power Development	226436.41 (15.38)
3	Social Services	34202.43 (2.27)	6	Transport	43252.46 (2.94)
4	Economic Services	312669.30 (20.73)	7	Science, Technology, Environment	6807.51 (0.46)
III	GRANTS-IN-AID AND CONTRIBUTIONS	237300.91 (15.74)			
	Total (I+II+III)	1508103.54		Total (I+II+III)	1472742.25

CHART-III, HOW A RUPEE COMES (2020-21)

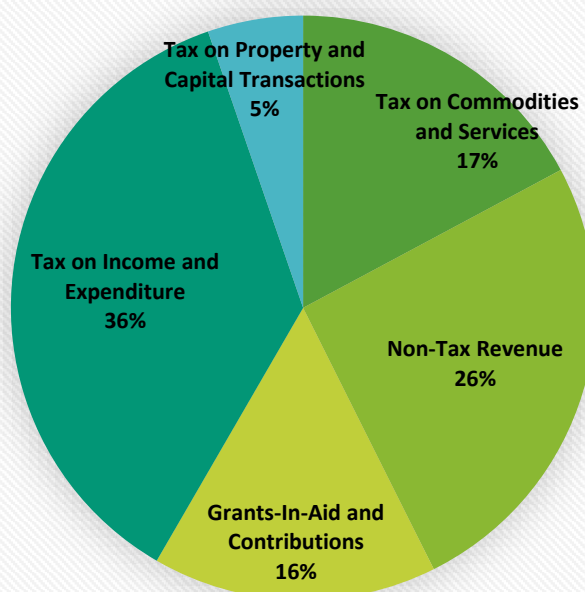
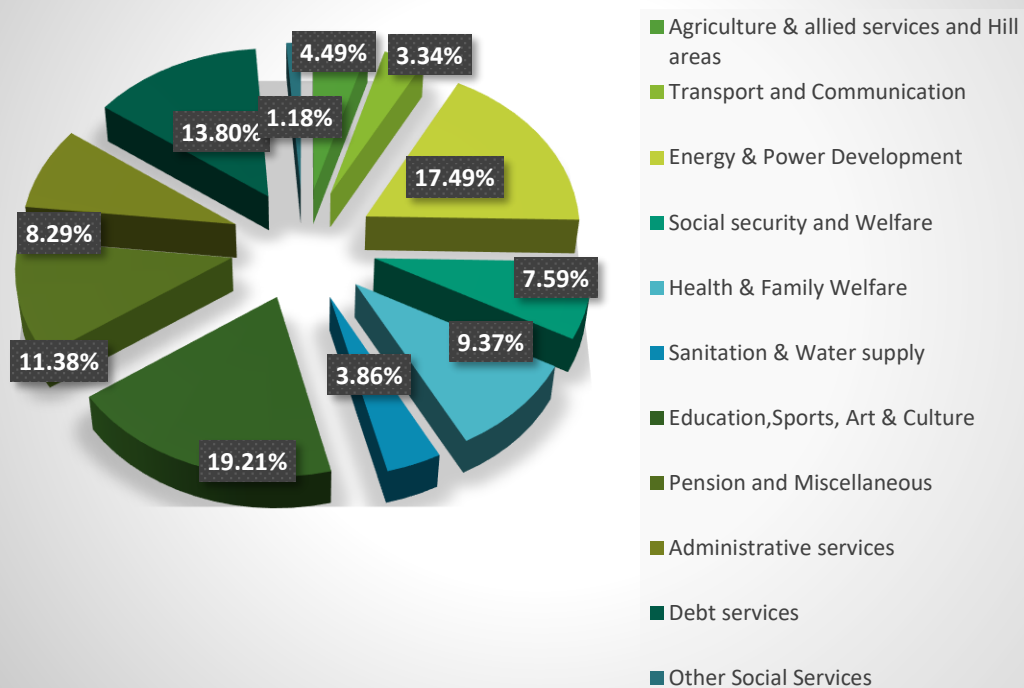


CHART - IV HOW A RUPEE GOES (2020-21)



3. SOURCE WISE TAX RECEIPTS ON REVENUE ACCOUNT

3.1 The total Tax Receipts are estimated to increase from ₹8329.44 crore in the year 2019-20 to ₹8872.06 crore in 2020-21 i.e. by 6.51% as compared to the previous year. The State GST, as a major source of Tax Revenue is expected to increase to ₹2772.01 crore i.e. 11.19 % over the previous year contributing 31.24% of the total tax revenue. Corporation tax with ₹931.08 crore, Central GST with Rs.916.17 crore, Taxes on Income other than Corporation Tax with ₹865.74 and Stamps & Registration fees with ₹728.35 crore are the other major contributors accounting for 10.49%, 10.33%, 9.76% and 8.21% 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

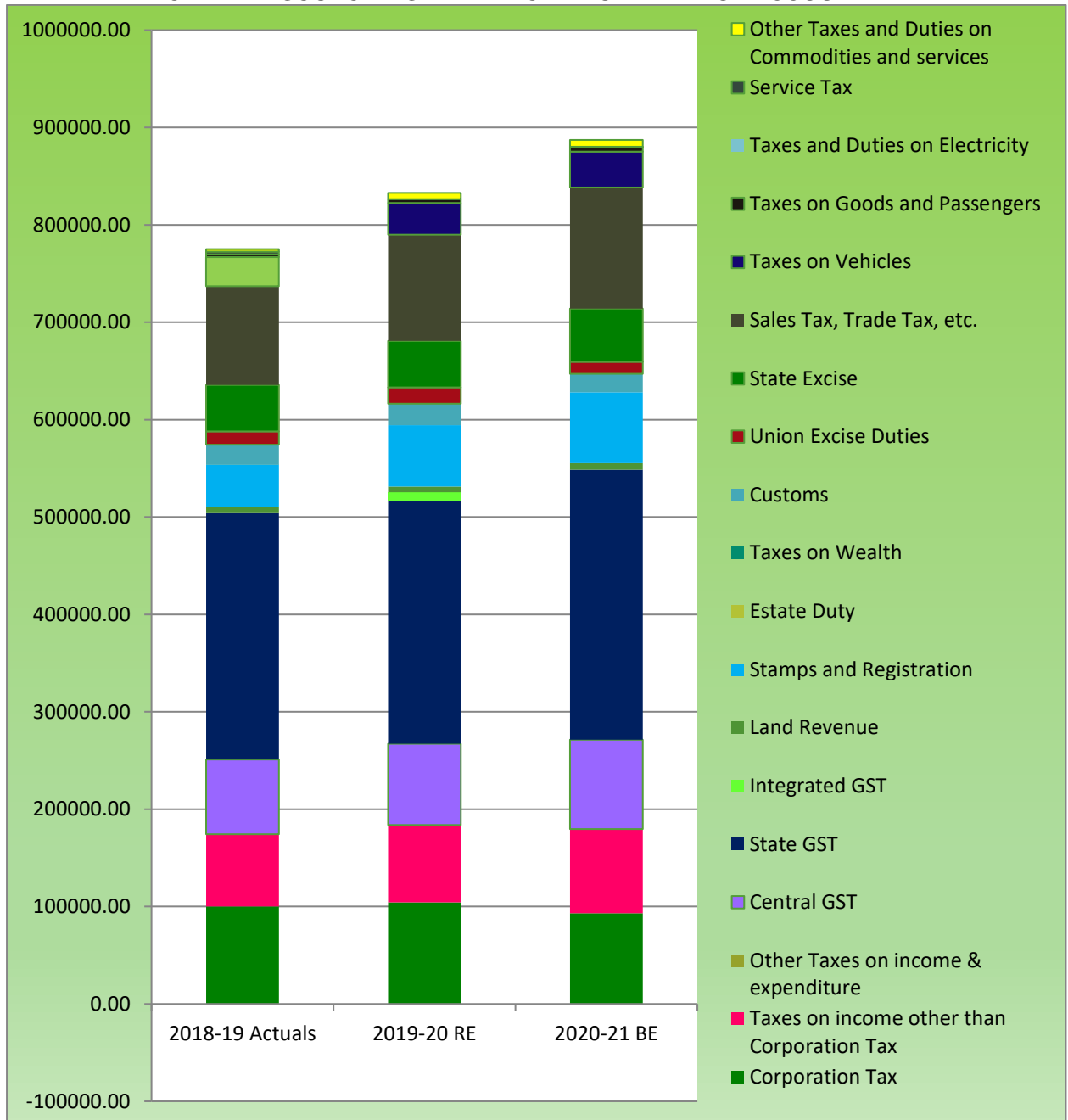
(₹ in lakh)					
Sl. No.	Sources of Tax Revenue	2018-19 Actuals	2019-20 Revised Estimates	2020-21 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
I	TAX REVENUE	774972.46 (100)	832944.14 (100)	887205.68 (100)	106.51
I	TAXES ON INCOME & EXPENDITURE	503987.11 (65.03)	525351.13 (63.07)	548501.65 (61.82)	104.41
1	Corporation Tax	100110.00 (12.92)	104210.00 (12.51)	93108.00 (10.49)	89.35
2	Taxes on income other than Corporation Tax	73726.00 (9.51)	79662.00 (9.56)	86574.00 (9.76)	108.68
3	Other Taxes on income & expenditure	521.00 (0.07)	0.00 (0.00)	0.00 (0.00)	0.00
4	Central GST	76721 (9.90)	83288.00 (10.00)	91617.00 (10.33)	110.00
5	State GST	252909.11 (32.63)	249300.57 (29.93)	277202.65 (31.24)	111.19
6	Integrated GST	0.00 (0.00)	8890.56 (1.07)	0.00 (0.00)	0.00
II	TAXES ON PROPERTY AND CAPITAL	49932.39 (6.44)	69144.32 (8.30)	79586.27 (8.97)	115.10
1	Land Revenue	6661.80 (0.86)	6017.11 (0.72)	6754.42 (0.76)	112.25
2	Stamps and Registration	43233.59 (5.58)	63130.21 (7.58)	72834.85 (8.21)	115.37
3	Estate Duty	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00
4	Taxes on Wealth	37.00 (0.00)	-3.00 (0.00)	-3.00 (0.00)	100.00

Table 3 Cont...

(₹ in lakh)

Sl. No.	Sources of Tax Revenue	2018-19 Actuals	2019-20 Revised Estimates	2020-21 Budget Estimates	Col.5 as Percentage of col.4
1	2	3	4	5	6
III	TAXES ON COMMODITIES AND SERVICES	221052.96 (28.52)	238448.69 (28.63)	259117.76 (29.21)	108.67
1	Customs	20405.00 (2.63)	22016.00 (2.64)	18893.00 (2.13)	85.81
2	Union Excise Duties	13561.00 (1.75)	16679.00 (2.00)	12344.00 (1.39)	74.01
3	State Excise	47797.77 (6.17)	47527.42 (5.71)	54794.72 (6.18)	115.29
4	Sales Tax, Trade Tax, etc.	101353.02 (13.08)	109131.96 (13.10)	124410.44 (14.02)	114.00
5	Taxes on Vehicles	29868.41 (3.85)	32563.90 (3.91)	36786.30 (4.15)	112.97
6	Taxes on Goods and Passengers	3045.23 (0.39)	4148.28 (0.50)	4694.04 (0.53)	113.16
7	Taxes and Duties on Electricity	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00
8	Service Tax	2606.00 (0.34)	0.00 (0.00)	161.00 (0.02)	161.00
9	Other Taxes and Duties on Commodities and Services	2416.53 (0.31)	6382.13 (0.77)	7034.26 (0.79)	110.22

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 ₹6208.98 crore for the year 2020-21, there by expecting to register an increase of 19.71% as compared to the revised estimate for 2019-20. Economic Services are expected to contribute 50.36% of the total Non-Tax receipts with ₹3126.69 crore showing an increase of 24.32% over the previous year. Grants-in-aid and contributions which account for ₹2373.01 crore (38.22%) of the budget are expected to record an increase of 22.59% over the revised estimate of the preceding year. The receipts from General Services, another major contributor, account for 5.54% in Non-Tax Receipts.

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

TABLE-4
SOURCEWISE NON-TAX RECEIPTS ON REVENUE ACCOUNT

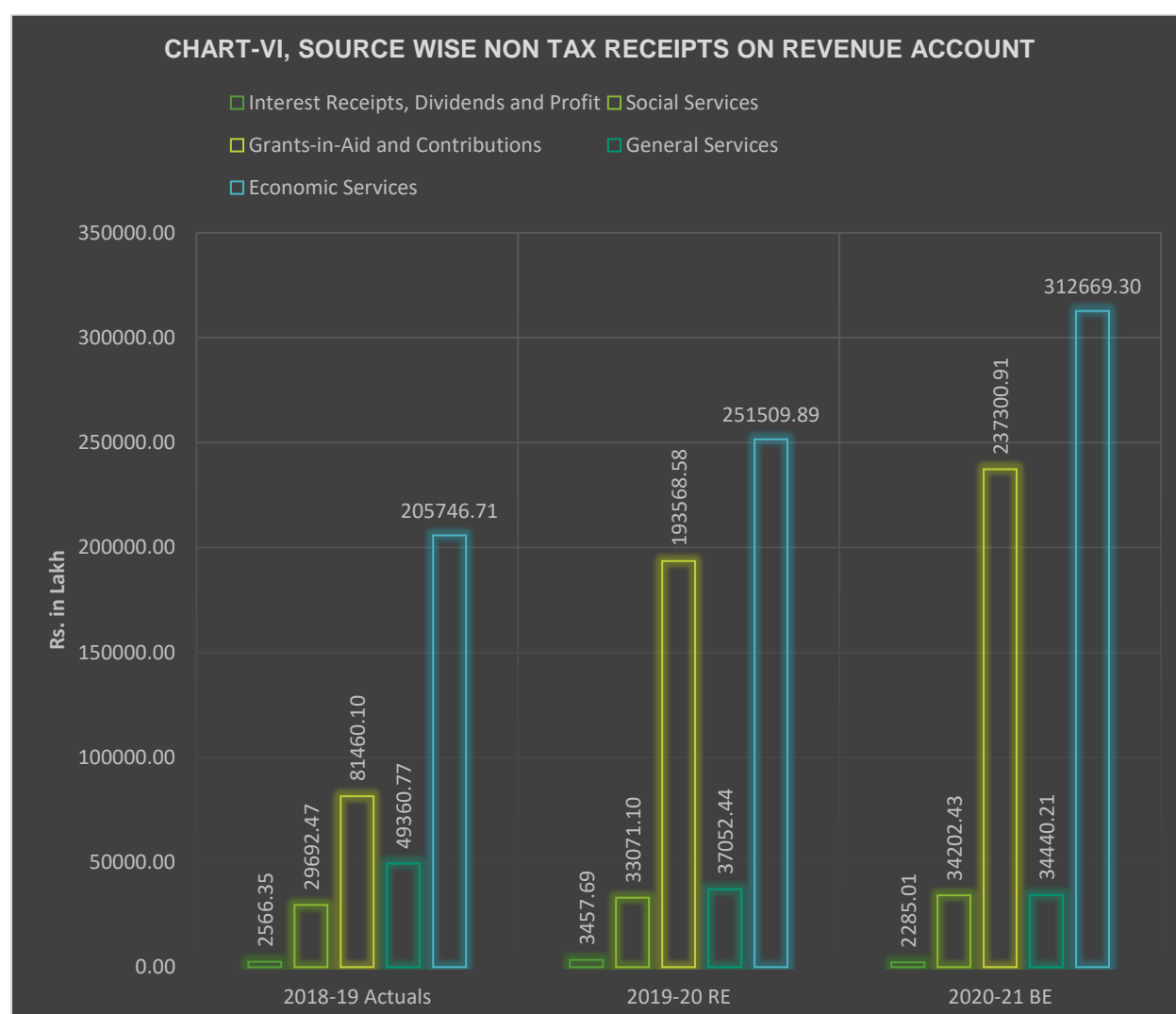
(₹ in lakh)

Sl. No.	Sources of Non-Tax Revenue	2018-19 Actuals	2019-20 Revised Estimates	2020-21 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	NON-TAX RECEIPTS (including Grants-in-Aid and contribution)	368826.40	518659.70	620897.86	119.71
		(100)	(100)	(100)	
1	Interest Receipts, Dividends and Profit	2566.35	3457.69	2285.01	66.08
		(0.70)	(0.67)	(0.37)	
2	General Services	49360.77	37052.44	34440.21	92.95
		(13.38)	(7.14)	(5.54)	
2.1	Police	1267.10	549.70	461.20	83.90
		(0.34)	(0.10)	(0.07)	
2.2	Other Administrative Services	45094.77	31024.98	29536.48	95.20
		(12.23)	(5.98)	(4.76)	
2.3	Other General Services	2998.90	5477.76	4442.53	81.10
		(0.81)	(1.06)	(0.71)	
3	Social Services	29692.47	33071.10	34202.43	103.42
		(8.05)	(6.38)	(5.51)	
3.1	Education, Sports, Art and Culture	2495.21	4170.03	5317.50	127.52
		(0.67)	(0.80)	(0.85)	
3.2	Medical, Family Welfare and Public Health	3170.36	3409.26	2833.92	83.12
		(0.86)	(0.66)	(0.46)	
3.3	Water Supply and Sanitation	14595.52	15472.93	15800.02	102.11
		(3.96)	(2.98)	(2.54)	
3.4	Housing & Urban Development	8652.59	9138.27	9358.27	102.41
		(2.35)	(1.76)	(1.51)	
3.5	Labour and Employment	735.35	806.31	839.61	104.13
		(0.20)	(0.16)	(0.14)	
3.6	Other Social Services including SCs, STs & OBCs	43.44	74.30	53.11	71.48
		(0.01)	(0.02)	(0.01)	
4	Economic Services	205746.71	251509.89	312669.30	124.32
		(55.78)	(48.49)	(50.36)	
4.1	Crop Husbandry, Animal Husbandry, Dairy Development and Fisheries	1068.72	1108.05	1252.59	113.04
		(0.29)	(0.21)	(0.20)	
4.2	Forestry & Wild Life	500.25	633.55	740.00	116.80
		(0.14)	(0.12)	(0.12)	

Table 4 cont.....

(₹ In lakh)

Sl. No.	Sources of Non-Tax Revenue	2018-19 Actuals	2019-20 Revised Estimates	2020-21 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
4.3	Non-Ferrous Mining & Metallurgical Industries	3438.96 (0.93)	6064.55 (1.17)	51146.80 (8.24)	843.37
4.4	Co-operation	68.57 (0.02)	95.07 (0.02)	102.07 (0.01)	107.36
4.5	Major, Medium and Minor Irrigation	1851.23 (0.50)	12850.33 (2.48)	5601.33 (0.91)	43.59
4.6	Power	191979.88 (52.05)	224415.75 (43.27)	246418.79 (39.69)	109.80
4.7	Industries including Village & Small Industries	115.29 (0.03)	660.71 (0.13)	860.63 (0.14)	130.26
4.8	Transport	6227.94 (1.69)	4901.87 (0.94)	5721.52 (0.92)	116.72
4.9	Other Economic Services	495.87 (0.13)	780.01 (0.15)	825.57 (0.13)	105.84
5	Grants-in-Aid and Contributions	81460.10 (22.09)	193568.58 (37.32)	237300.91 (38.22)	122.59



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

5.1 Out of the estimated Total Revenue Expenditure of ₹14727.42 crore during the year 2020-21, Development Expenditure and Non-Development Expenditure account for ₹10084.26 crore (68.47%) and ₹4643.16 crore (31.53%) respectively. As compared to the revised estimates of 2019-20, the Development Expenditure for 2020-21 is expected to increase by 11.98% and the Non-Development expenditure by 9.49%.

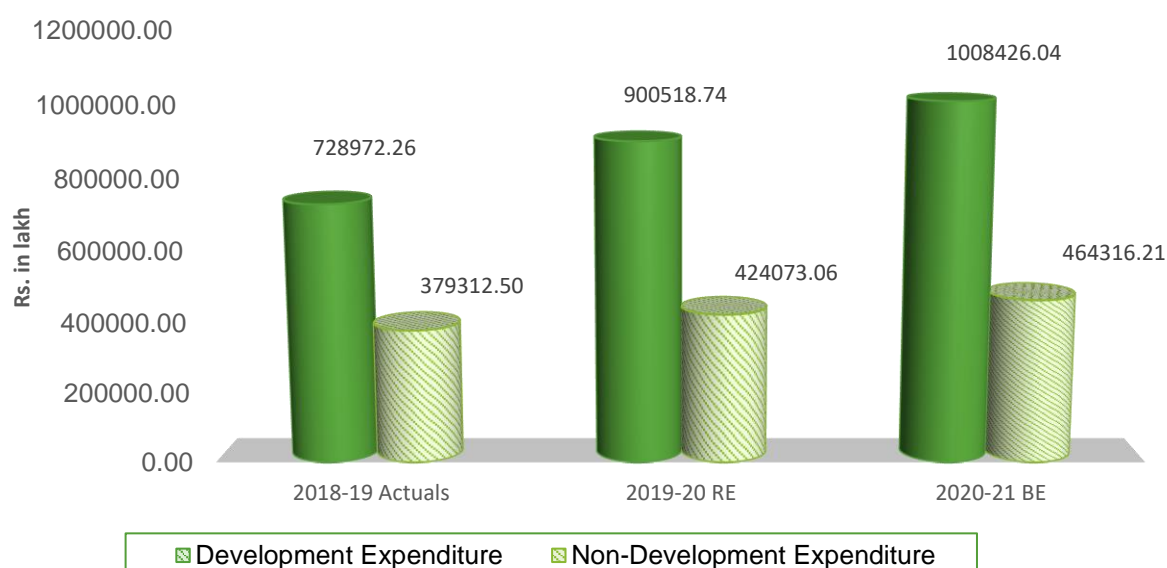
5.2 The expenditure on revenue account by broad groups is given in Table 5 and is also depicted in Chart – VII.

TABLE-5
EXPENDITURE ON REVENUE ACCOUNT BY BROAD GROUPS

(₹ in lakh)

Sl. No.	Broad Groups of Expenditure	2018-19 Actuals	2019-20 Revised Estimates	2020-21 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	EXPENDITURE ON REVENUE ACCOUNT	1108284.76 (100)	1324591.80 (100)	1472742.25 (100)	111.18
I	Development Expenditure	728972.26 (65.77)	900518.74 (67.98)	1008426.04 (68.47)	111.98
1	Economic Services	306646.83 (27.67)	369507.06 (27.89)	427361.71 (29.02)	115.66
2	Social Services	422325.43 (38.10)	531011.68 (40.09)	581064.33 (39.45)	109.43
II	Non-Development Expenditure	379312.50 (34.23)	424073.06 (32.02)	464316.21 (31.53)	109.49
1	General Services	379312.50 (34.23)	424073.06 (32.02)	464316.21 (31.53)	109.49

CHART - VII, EXPENDITURE ON REVENUE ACCOUNT BY BROAD GROUPS



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 2020-21, the expenditure on Economic Services and Social Services is estimated at ₹4273.62 crore and ₹5810.64 crore respectively accounting for 42.38% and 57.62% of the total development expenditure.

6.3 Under Economic Services, the single largest head of expenditure is ₹2264.36 crore for Power & Energy Development Fund, accounting for 22.46% of the total Development Expenditure which is expected to increase by 19.17% over the previous year. Out of the estimates of total budget of ₹5810.64 crore under Social Services, an amount of ₹2487.80 crore (24.67%) of the total development expenditure which is 9.34% in excess over the previous year is proposed to be spent on Education, Sports, Art & Culture. This is followed by expenditure on Medical, Public Health & Family Welfare which together account for ₹1213.66 crore (12.03%) of the total expenditure showing a rise of 12.55% over the revised estimates, 2019-20.

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)

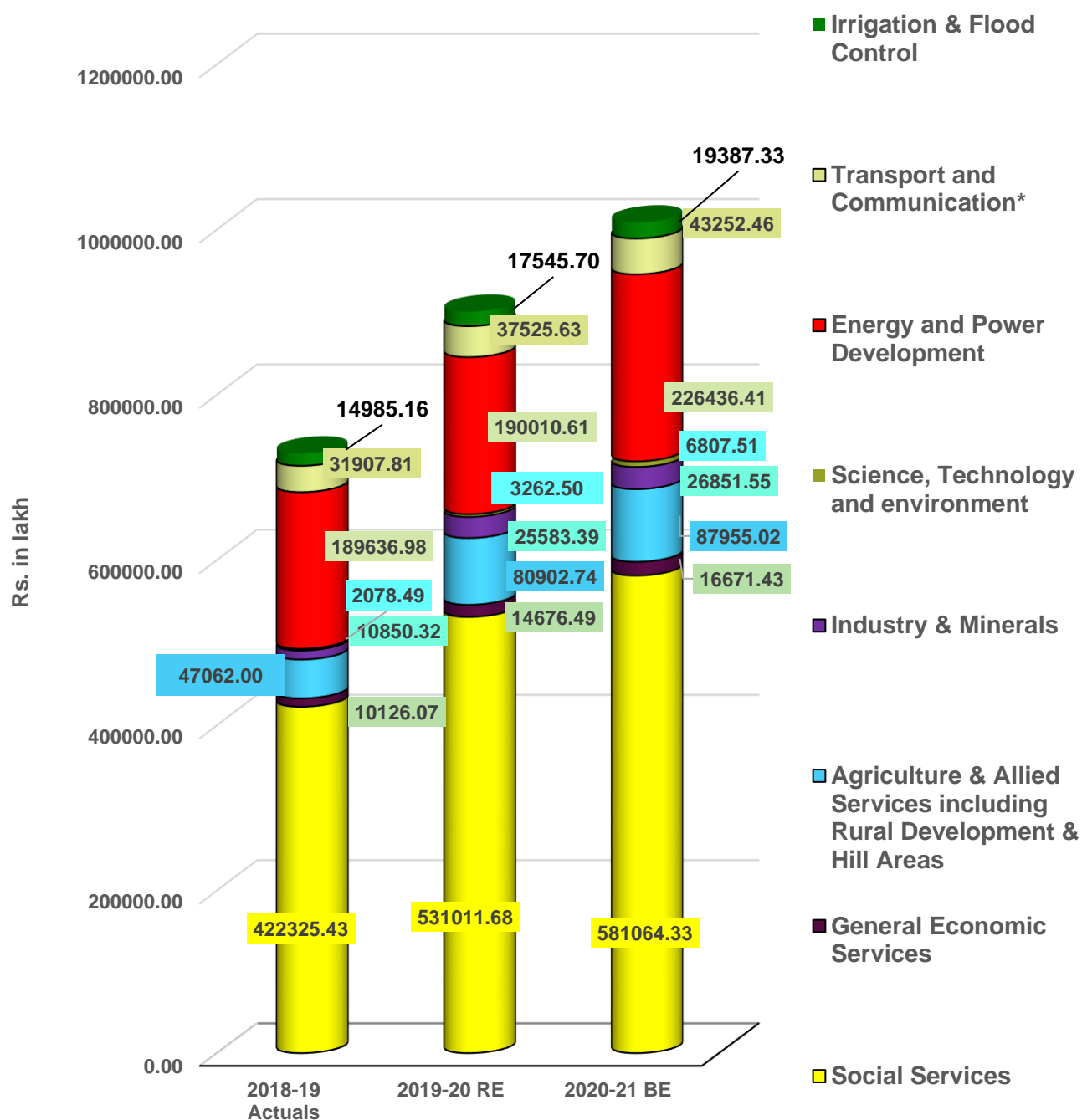
Sl. No.	Heads of Expenditure	2018-19 Actuals	2019-20 Revised Estimates	2020-21 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	Development Expenditure	728972.26 (100)	900518.74 (100)	1008426.04 (100)	111.98
I	Social Services	422325.43 (57.93)	531011.68 (58.97)	581064.33 (57.62)	109.43
1	General & Technical Education, Sports & Youth Services, Art & Culture	204583.67 (28.06)	227530.37 (25.27)	248779.99 (24.67)	109.34
2	Medical, Public Health & Family Welfare	84057.60 (11.54)	107832.11 (11.97)	121365.50 (12.03)	112.55
3	Sanitation & Water Supply	29831.80 (4.09)	44273.77 (4.92)	49928.73 (4.95)	112.77
4	Housing & Urban Development	11040.65 (1.51)	30100.71 (3.34)	28441.77 (2.82)	94.49
5	Labour & Employment	6080.61 (0.83)	11322.44 (1.26)	14608.73 (1.45)	129.02
6	Social Security & Welfare	68504.18 (9.40)	85887.43 (9.54)	95248.57 (9.45)	110.90
7	Other Social Services including Welfare of SCs, STs & OBCs	15631.93 (2.14)	18411.30 (2.04)	18216.19 (1.81)	98.94
8	Information & Broadcasting	2594.99 (0.36)	5653.55 (0.63)	4474.85 (0.44)	79.15

Table 6 cont.....

(₹ in lakh)

Sl. No	Heads of Expenditure	2018-19 Actuals	2019-20 Revised Estimates	2020-21 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
II	Economic Services	306646.83	369507.06	427361.71	115.66
		(42.07)	(41.03)	(42.38)	
1	General Economic Services	10126.07 (1.39)	14676.49 (1.63)	16671.43 (1.65)	113.59
2	Agriculture & Allied Services including Rural Development & Hill areas	47062.00 (6.46)	80902.74 (8.98)	87955.02 (8.72)	108.72
2.1	Fisheries, Animal Husbandry & Dairy Development, Soil & Water Conservation & Crop Husbandry	23309.27 (3.20)	35988.79 (3.99)	41159.05 (4.08)	114.37
2.2	Forestry & Wild Life	5732.07 (0.79)	9338.61 (1.04)	9233.47 (0.84)	98.87
2.3	Rural Development	13122.23 (1.80)	26131.24 (2.90)	29747.91 (3.13)	113.84
2.4	Hill Area & Others	4898.43 (0.67)	9444.10 (1.05)	7814.59 (0.81)	82.75
3	Industry & Minerals	10850.32 (1.49)	25583.39 (2.84)	26851.55 (2.66)	104.96
3.1	Industries	5817.86 (0.80)	17223.39 (1.91)	12707.11 (1.26)	73.78
3.2	Village & Small Industries	3660.88 (0.50)	5822.69 (0.65)	8979.34 (0.89)	154.21
3.3	Non-Ferrous Mining & Metallurgical Industries	1371.58 (0.19)	2537.31 (0.28)	5165.10 (0.51)	203.57
4	Energy and Power Development	189636.98 (26.00)	190010.61 (21.10)	226436.41 (22.46)	119.17
4.1	Power	189382.98 (25.98)	189268.87 (21.02)	217759.70 (21.60)	115.05
4.2	Non-Conventional Sources of Energy	254.00 (0.02)	741.74 (0.08)	8676.71 (0.86)	1169.78
5	Irrigation and Flood Control	14985.16 (2.06)	17545.70 (1.95)	19387.33 (1.92)	110.50
6	Transport	31907.81 (4.38)	37525.63 (10.15)	43252.46 (10.12)	115.26
6.1	Road Transport, Roads and Bridges	25990.14 (3.57)	30084.88 (8.14)	34612.54 (8.10)	115.05
6.2	Civil Aviation, Inland Water Transport & Others	5917.67 (0.81)	7440.76 (2.01)	8639.92 (2.02)	116.12
7	Science, Technology and Environment	2078.49 (0.29)	3262.50 (0.36)	6807.51 (0.68)	208.66
7.1	Other Scientific Research	255.88 (0.04)	2587.50 (0.29)	2751.51 (0.27)	106.34
7.2	Ecology and Environment	1822.61 (0.25)	675.00 (0.07)	4056.00 (0.41)	600.89

CHART-VIII, DEVELOPMENT EXPENDITURE ON REVENUE ACCOUNT



7. NON-DEVELOPMENT EXPENDITURE

(REVENUE ACCOUNT)

7.1 Non-Development Expenditure under General Services during 2020-21 is estimated at ₹4643.16 crore as against the revised estimate of ₹4240.73 crore for 2019-20, thereby showing an increase of 9.49%. The expenditure towards Organs of the State has declined to ₹188.31 crore in 2020-21 from ₹225.19 crore in 2019-20 i.e. by 16.38% during 2020-21. The expenditure under Fiscal Services shows an increasing trend from ₹99.25 crore in 2019-20 to ₹121.97 crore in 2020-21 i.e. by 22.89%. The expenditure in respect of Debt Services and Administrative Services is expected to increase by 15.81% and 11.31% respectively during 2020-21 as compared to the previous year's revised estimates. The expenditure on Pension and Miscellaneous General Services is also estimated to go up by 4.52% during 2020-21. The expenses on Debt Services, Pension and Miscellaneous General Services and Administrative Services are estimated at 38.47%, 31.74% and 23.11% respectively of the total non-development expenses on revenue account during 2020-21.

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)

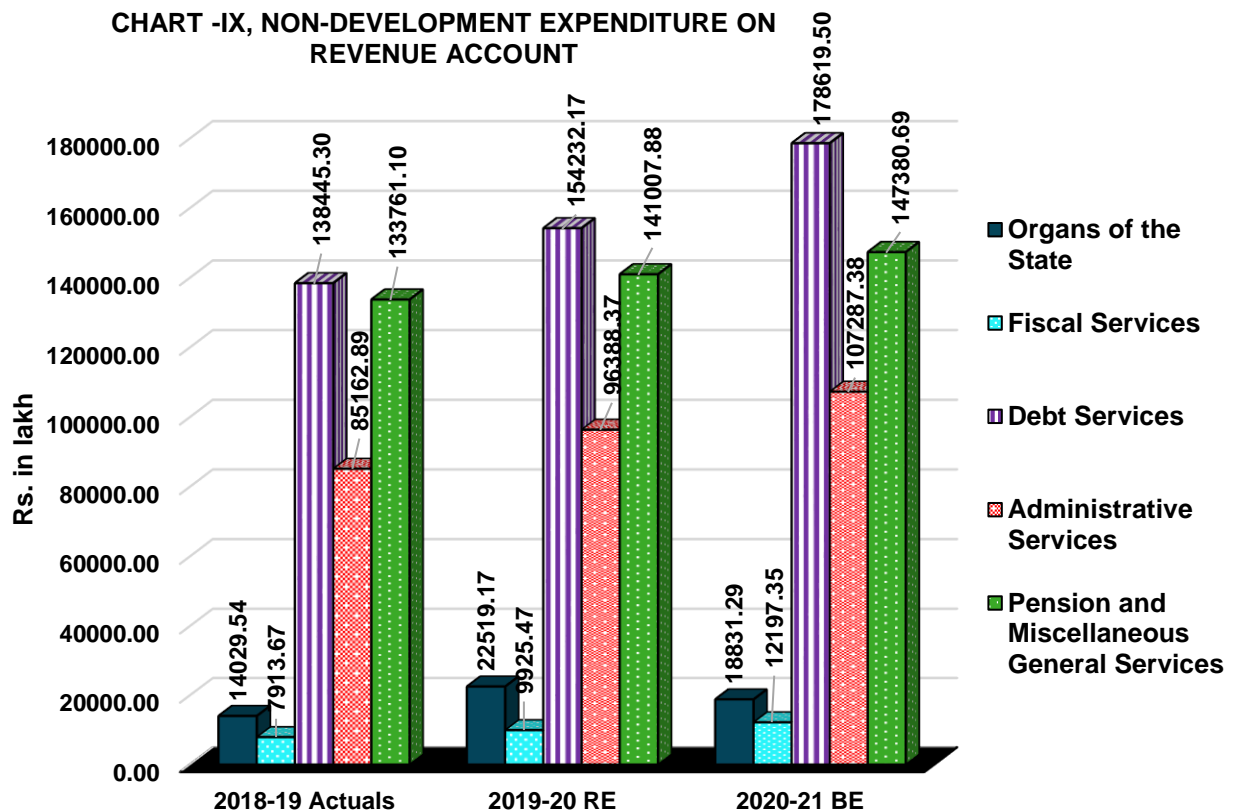
(₹ in lakh)					
Sl. No.	Heads of Expenditure	2018-19 Actuals	2019-20 Revised Estimates	2020-21 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	NON-DEVELOPMENT EXPENDITURE (GENERAL SERVICES)	379312.50 (100.00)	424073.06 (100.00)	464316.21 (100.00)	109.49
1	Organs of the State	14029.54 (3.70)	22519.17 (5.31)	18831.29 (4.06)	83.62
1.1	Parliament/State/Union Territory Legislature, President, Vice-president/ Governor, Administrator of Union Territories, Council of Ministers & Elections	6246.94 (1.65)	13379.49 (3.15)	7389.19 (1.60)	55.23
1.2	Administration of Justice	7782.60 (2.05)	9139.68 (2.16)	11442.10 (2.46)	125.19
2	Fiscal Services	7913.67 (2.09)	9925.47 (2.34)	12197.35 (2.62)	122.89
2.1	Collection of Taxes on Property and Capital Transaction	2808.90 (0.74)	4136.48 (0.98)	4002.75 (0.86)	96.77
2.2	Collection of Taxes on Commodities and Services	5103.08 (1.35)	5782.99 (1.36)	8187.10 (1.76)	141.57
2.3	Other Fiscal Services	1.69 (0.00)	6.00 (0.00)	7.50 (0.00)	125.00

Table 7 Cont.....

(₹ in Lakh)

Sl. No.	Heads of Expenditure	2018-19 Actuals	2019-20 Revised Estimates	2020-21 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
3	Debt Services	138445.30 (36.50)	154232.17 (36.37)	178619.50 (38.47)	115.81
3.1	Interest Payment	134445.30 (35.45)	151232.17 (35.66)	175619.50 (37.82)	116.13
3.2	Appropriation for reduction of debt	4000.00 (1.05)	3000.00 (0.71)	3000.00 (0.65)	100.00
	Administrative Services	85162.89 (22.45)	96388.37 (22.73)	107287.38 (23.11)	111.31
4.1	Secretariat General Services, District Administration, Treasury and Accounts Administration	12838.64 (3.38)	15103.67 (3.56)	16337.42 (3.52)	108.17
4.2	Police and Jails	51599.48 (13.60)	57184.80 (13.48)	63554.93 (13.69)	111.14
4.3	Public Works	11178.91 (2.95)	12583.96 (2.97)	14517.62 (3.13)	115.37
4.4	Other Administrative Services	9545.86 (2.52)	11515.94 (2.72)	12877.41 (2.77)	111.82
5	Pension and Miscellaneous General Services	133761.10 (35.26)	141007.88 (33.25)	147380.69 (31.74)	104.52

CHART -IX, NON-DEVELOPMENT EXPENDITURE ON REVENUE ACCOUNT



8. CAPITAL ACCOUNT

8.1 The total receipts on Capital Account for 2020-21 are estimated at ₹22663.23 crore against the disbursement of ₹25808.87 crore, showing a deficit of ₹3145.63 crore. The receipts in the budget, record an increase of 5.19% as compared to the revised estimate, 2019-20. Receipts under the head of Internal Debt of the State Government is estimated to increase from ₹2350.20 crore to ₹2550.20 crore in 2020-21 with an increase of 8.51% over the year 2019-20. So also, the Loans and Advances from the Central Government are estimated to increase from ₹82.68 crore in 2019-20 to ₹89.00 crore (7.65%) in 2020-21.

8.2 The Capital Account Disbursements in 2020-21 are expected to increase to ₹25808.87 crore from ₹24373.21 crore in 2019-20, registering an increase of 5.89%. The Internal Debt of the State Government is expected to decline by 15.70% whereas Loans & Advances are expected to increase by 86.86%.

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

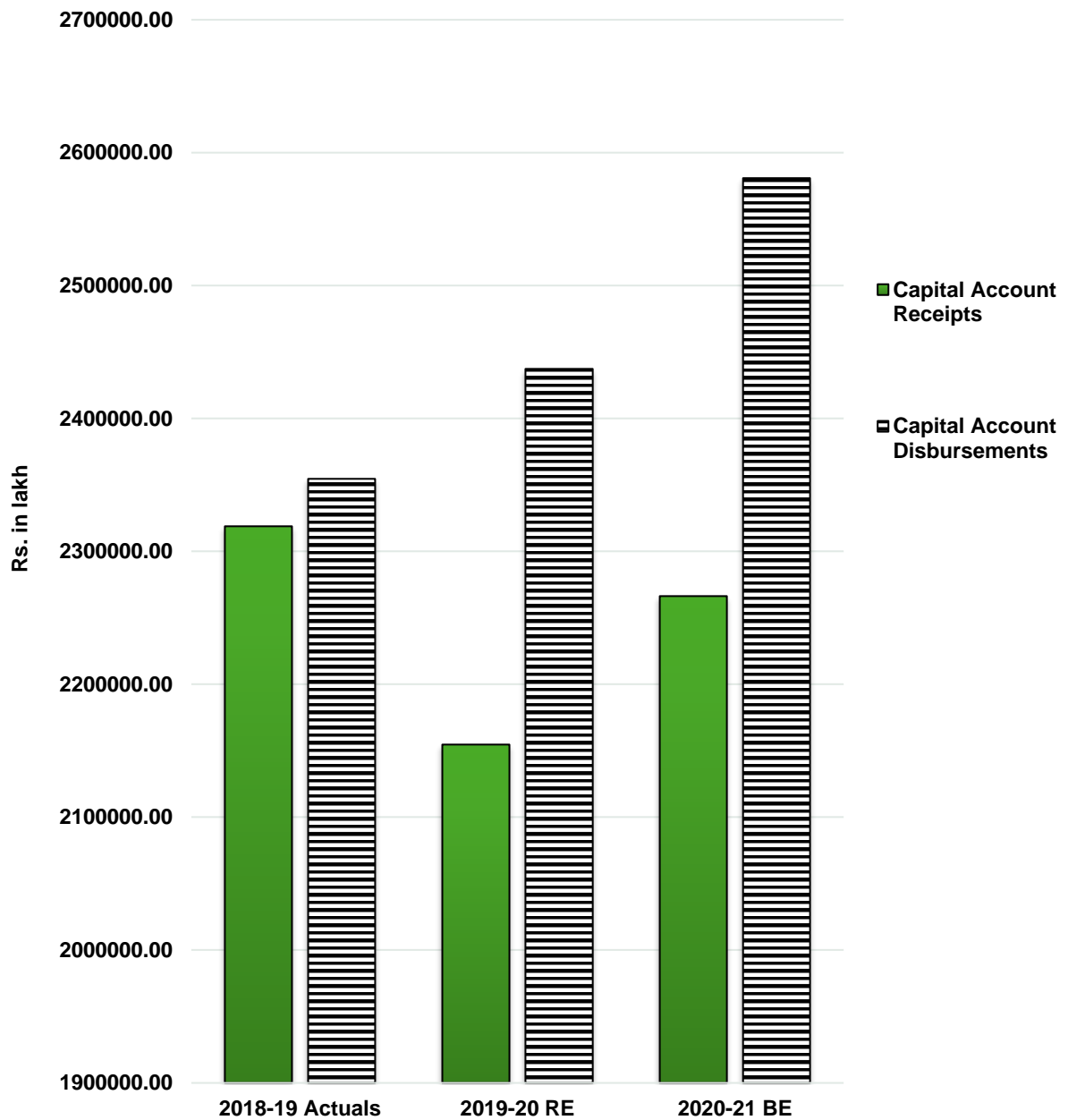
TABLE – 8
CAPITAL ACCOUNT (₹ in lakh)

Sl. No.	Heads of Receipts/Disbursements	2018-19 Actuals	2019-20 Revised Estimates	2020-21 Budget Estimates	Col.5 as Percentage of col.4
1	2	3	4	5	6
1	Capital Account Receipts*	2318864.57 (100)	2154604.33 (100)	2266323.11 (100)	105.19
1.1	Loans and Advances	513.68 (0.02)	855.76 (0.04)	968.12 (0.04)	113.13
1.2	Loans and Advances from Central Govt.	7043.39 (0.30)	8268.00 (0.38)	8900.10 (0.39)	107.65
1.3	Internal Debt of the State Govt.	491821.25 (21.21)	235020.00 (10.91)	255020.00 (11.25)	108.51
1.4	Public Account Receipts	1819486.25 (78.47)	1910460.57 (88.67)	2001434.89 (88.32)	104.76
2	Capital Account Disbursements**	2354564.21 (100.00)	2437321.58 (100.00)	2580886.65 (100.00)	105.89
2.1	Capital Outlay	215984.21 (9.17)	426785.16 (17.51)	494139.42 (19.15)	115.78
2.2	Loans and Advances	309.66 (0.02)	3777.24 (0.15)	7058.13 (0.27)	186.86
2.3	Loans and Advances from Central Govt.	9279.67 (0.39)	9660.93 (0.40)	9660.93 (0.37)	100.00
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	328738.43 (13.96)	108359.05 (4.45)	91349.00 (3.54)	84.30
2.6	Public Account Disbursements	1800252.24 (76.46)	1888739.20 (77.49)	1978679.17 (76.67)	104.76
3	Capital Account Surplus (+) or Deficit (-)	-35699.64	-282717.25	-314563.54	111.26

*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 Developmental and Non-Developmental categories. The Developmental and Non-Developmental expenditure during 2020-21 works out to 69.39% and 30.61% respectively. The percentage shares of Social Services and Economic Services under Development Expenditure work out to 29.77% and 39.62% 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)

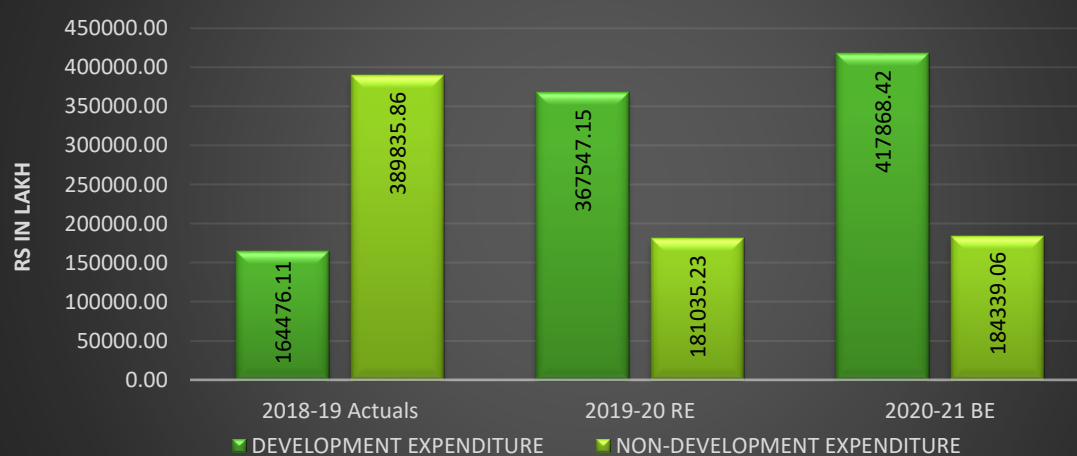
(₹ in lakh)					
Sl. No.	Heads of Expenditure	2018-19 Actuals	2019-20 Revised Estimates	2020-21 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	EXPENDITURE ON CAPITAL ACCOUNT	554311.97	548582.38	602207.48	109.78
		<i>(100)</i>	<i>(100)</i>	<i>(100)</i>	
I	DEVELOPMENT EXPENDITURE	164476.11	367547.15	417868.42	113.69
		<i>(29.67)</i>	<i>(67.00)</i>	<i>(69.39)</i>	
A	Social Services	77366.57	181667.57	179275.43	98.68
		<i>(13.96)</i>	<i>(33.12)</i>	<i>(29.77)</i>	
1	Education, Sports, Art & Culture	24856.62	46715.71	51190.82	109.58
		<i>(4.48)</i>	<i>(8.53)</i>	<i>(8.50)</i>	
2	Medical, Public Health & Family Welfare,	11281.37	25691.96	26662.15	103.78
		<i>(2.04)</i>	<i>(4.69)</i>	<i>(4.43)</i>	
3	Sanitation Water Supply	30009.88	70025.10	58364.28	83.35
		<i>(5.41)</i>	<i>(12.76)</i>	<i>(9.69)</i>	
4	Housing	0.00	32.10	33.18	103.36
		<i>(0.00)</i>	<i>(0.00)</i>	<i>(0.00)</i>	
5	Urban Development	9902.28	27765.00	28355.00	102.12
		<i>(1.79)</i>	<i>(5.06)</i>	<i>(4.71)</i>	
6	Other Social Services including SCs, STs & OBCs	1316.42	11437.70	14670.00	128.26
		<i>(0.24)</i>	<i>(2.08)</i>	<i>(2.44)</i>	
B	Economic Services	87109.54	185879.58	238592.99	128.36
		<i>(15.71)</i>	<i>(33.88)</i>	<i>(39.62)</i>	
1	General Economic Services	12438.47	17996.00	35396.00	196.69
		<i>(2.24)</i>	<i>(3.28)</i>	<i>(5.88)</i>	
2	Agricultural & Allied Services including Rural Development & Hill Areas	3809.26	-1877.22	11753.97	626.14
		<i>(0.69)</i>	<i>(-0.34)</i>	<i>(1.95)</i>	
3	Industries & Minerals	973.95	4235.00	4050.00	95.63
		<i>(0.18)</i>	<i>(0.77)</i>	<i>(0.67)</i>	
4	Water and Power Development	34678.44	87817.41	101706.12	115.82
		<i>(6.25)</i>	<i>(16.01)</i>	<i>(16.89)</i>	
4.1	Irrigation and Flood Control	16978.01	39834.13	45905.07	115.24
		<i>(3.06)</i>	<i>(7.26)</i>	<i>(7.62)</i>	

Table 9 cont.....

(₹ in Lakhs)

Sl. No.	Heads of Expenditure	2018-19 Actuals	2019-20 Revised Estimates	2020-21 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
4.2	Power Projects	17700.43 (3.19)	45783.28 (8.35)	54301.05 (9.02)	118.60
4.3	Non-Conventional Sources of Energy	0.00 (0.00)	2200.00 (0.40)	1500.00 (0.25)	68.18
5	Transport and Communication	35209.42 (6.35)	77708.39 (14.16)	85686.90 (14.23)	110.27
5.1	Roads and Bridges	29958.43 (5.40)	66271.94 (12.08)	74046.00 (12.30)	111.73
5.2	Others	5250.99 (0.95)	11436.45 (2.08)	11640.90 (1.93)	101.79
II	NON-DEVELOPMENT EXPENDITURE	389835.86 (70.33)	181035.23 (33.00)	184339.06 (30.61)	101.82
1	General Services	51508.10 (9.29)	59238.01 (10.80)	76271.00 (12.67)	128.75
2	Loans and Advances	309.66 (0.06)	3777.24 (0.69)	7058.13 (1.17)	186.86
3	Loans and Advances from Government of India	9279.67 (1.67)	9660.93 (1.76)	9660.93 (1.60)	100.00
4	Internal Debt of the State Government	328738.43 (59.31)	108359.05 (19.75)	91349.00 (15.17)	84.30
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 2020-21 together work out to ₹240377.91 as compared to ₹225133.89 for 2019-20, showing thereby an increase of 6.77%. Estimates of per capita receipts on Revenue and Capital Account for 2020-21 are placed at ₹96044.99 and ₹144332.92 respectively as against ₹86786.58 and ₹138347.31 respectively for 2019-20. The per capita tax revenue is expected to rise by 5.64% in 2020-21 as compared to 2019-20.

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

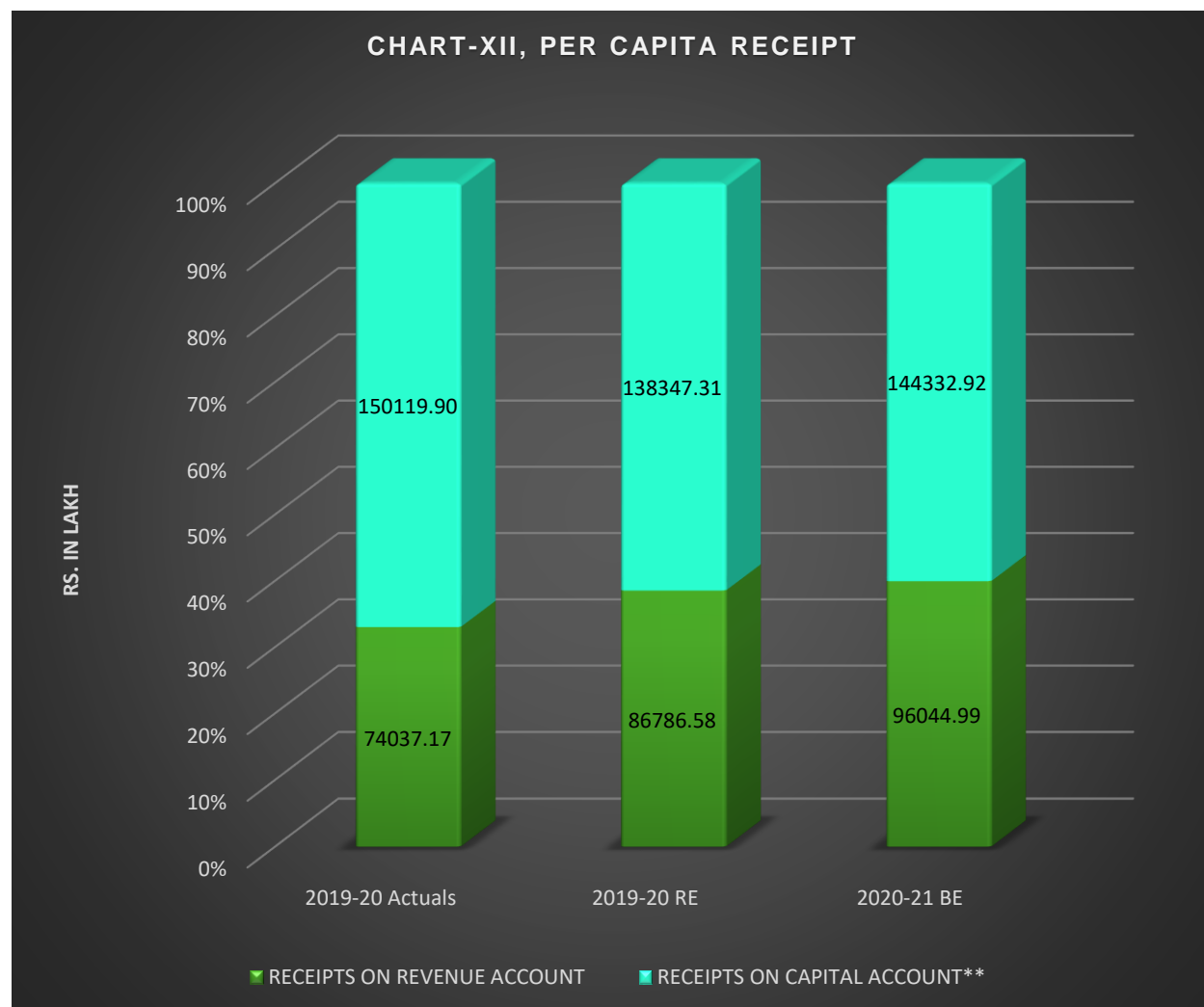
TABLE – 10
PER CAPITA RECEIPTS ON REVENUE AND CAPITAL ACCOUNT

(Amount in ₹)

Sl. No.	Sources of Receipts	2018-19* Actuals	2019-20* Revised Estimates	2020-21* Budget Estimates	Col.5 as percentage of col. 4
1	2	3	4	5	6
I	RECEIPTS ON REVENUE ACCOUNT	74037.17	86786.58	96044.99	110.67
A)	Tax Revenue	50159.89	53483.41	56502.53	105.64
1	Corporation Tax	6480.97	6691.33	5929.67	88.62
2	Taxes on Income other than Corporation Tax	4772.91	5115.10	5513.55	107.79
3	Other Taxes on Income & Expenditure	0.00	0.00	0.00	0.00
4	Central GST	4966.81	5347.93	5834.71	109.10
5	State GST	16372.97	16007.61	17653.91	110.28
6	Integrated GST	0.00	570.86	0.00	0.00
4	Land Revenue	431.28	386.36	430.16	111.34
5	Stamps & Registration	2821.91	4053.60	4638.56	114.43
6	Estate duty	0.00	0.00	0.00	0.00
7	Taxes on Wealth	2.40	-0.19	-0.19	100.00
8	Customs	1320.99	1413.65	1203.22	85.11
9	Union Excise Duties	877.92	1070.96	786.14	73.41
10	State Excise	3094.36	3051.74	3489.65	114.35
11	Sales Tax	6561.45	7007.37	7923.20	113.07
12	Taxes on vehicles	1933.64	2090.93	2342.77	112.04
13	Taxes on Goods and Passengers	197.14	266.36	298.94	112.23
14	Taxes and Duties on Electricity	0.00	0.00	0.00	0.00
15	Service Tax	168.71	0.00	10.25	110.25
16	Other Taxes and Duties on Commodities and Services	156.44	409.80	447.98	109.32
B)	Non-Tax Revenue	18603.67	20874.13	24429.73	117.03
C)	Grants-in-aid & Contribution	5273.61	12429.05	15112.73	121.59
II	RECEIPTS ON CAPITAL ACCOUNT**	150119.90	138347.31	144332.92	104.33
1	Loans and Advances	33.25	54.95	61.66	112.21
2	Loans and Advances from Central Government	455.98	530.89	566.81	106.77
3	Internal Debt of the State Government	31839.79	15090.65	16241.19	107.62
4	Appropriation to contingency fund.	0.00	0.00	0.00	0.00
5	Public Account Receipts	117790.88	122670.82	127463.26	103.91
	GRAND TOTAL	224157.07	225133.89	240377.91	106.77

*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.



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 2020-21. Per Capita Development Expenditure under Revenue Account is expected to increase by 11.07% and Non-Development Expenditure under Revenue account is expected to increase by 8.60% as compared to the previous year 2019-20. The Per Capita Development Expenditure under Capital Account is expected to increase by 12.76% during 2020-21 over the year 2019-20, while the Per Capita Non-Development Expenditure under Capital Account is expected to increase by 0.99%.

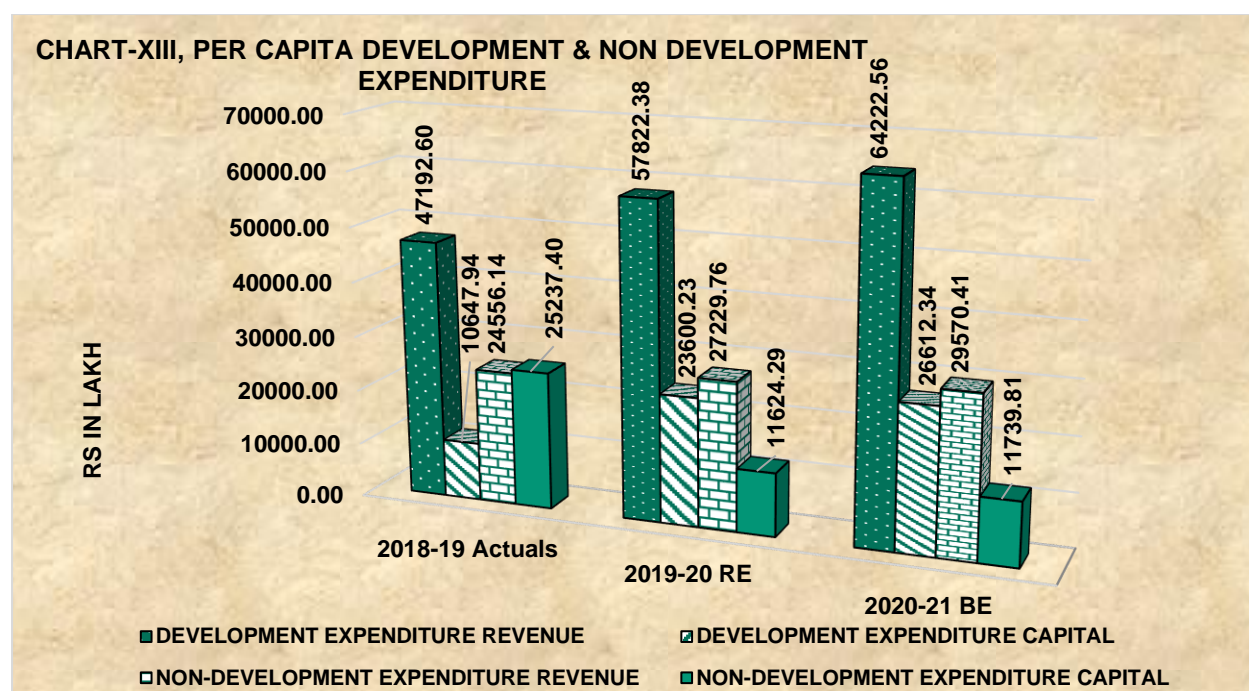
11.2 Details of Per Capita Development and Non-Development Expenditure under Revenue and Capital are shown in Table 11 below and also depicted in Chart XIII.

TABLE-11
PER CAPITA DEVELOPMENT AND NON-DEVELOPMENT EXPENDITURE

(Amount in ₹)

Sl. No.	Sources of Receipts	2018-19* Actuals	2019-20* Revised Estimates	2020-21* Budget Estimates	Col.5 as percentage of col.6
1	2	3	4	5	6
I	DEVELOPMENT EXPENDITURE	57840.44	81422.61	90834.90	111.56
	REVENUE	47192.50	57822.38	64222.56	111.07
	CAPITAL	10647.94	23600.23	26612.34	112.76
II	NON-DEVELOPMENT EXPENDITURE	49793.54	38854.05	41310.22	106.32
	REVENUE	24556.14	27229.76	29570.41	108.60
	CAPITAL	25237.40	11624.29	11739.81	100.99
III	TOTAL EXPENDITURE	107634.08	120276.66	132145.12	109.87
	REVENUE	71748.33	85052.14	93792.97	110.28
	CAPITAL	35885.35	35224.52	38352.15	108.88

*Per capita expenditure.

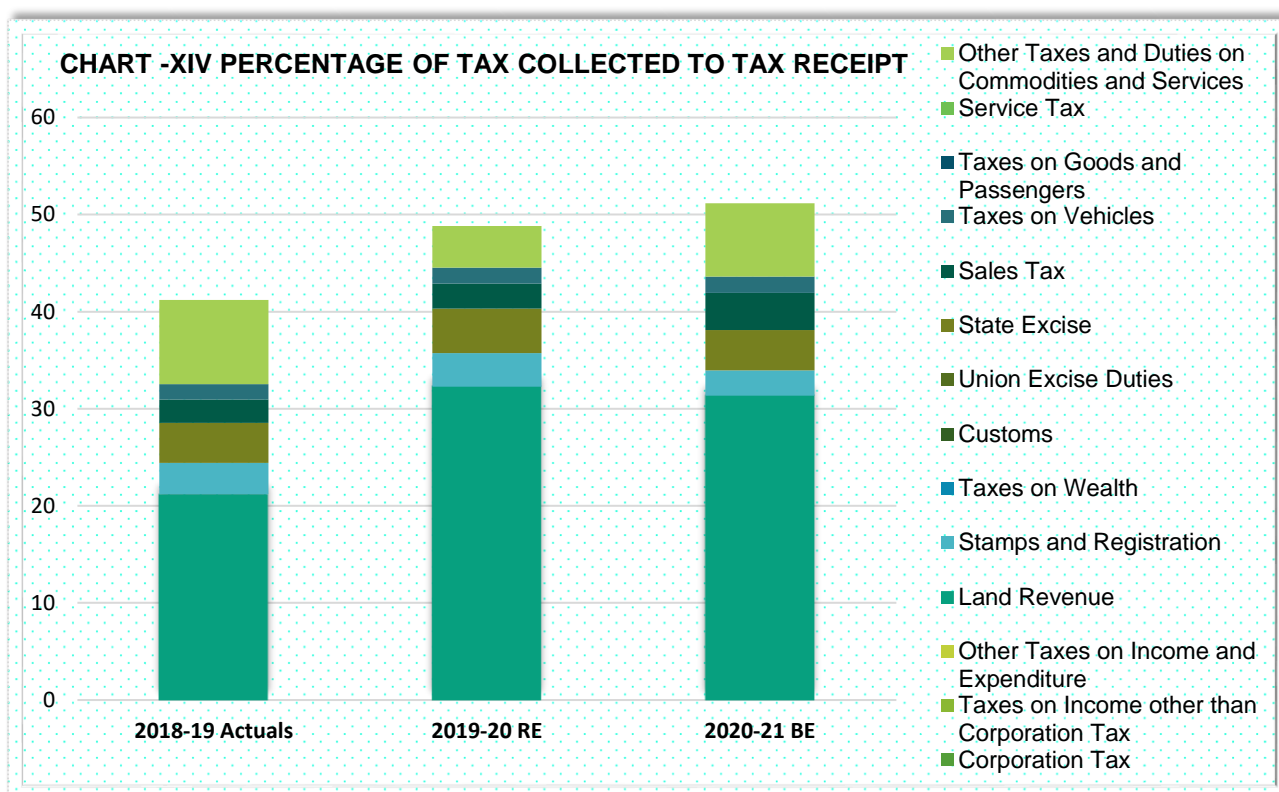


12. PERCENTAGE OF TAX COLLECTION TO TAX RECEIPTS

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	2018-19 Actuals	2019-20 Revised Estimates	2020-21 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	21.18	32.27	31.36
5	Stamps and Registration	3.23	3.48	2.59
6	Taxes on Wealth	0	0	0
7	Customs	0	0	0
8	Union Excise Duties	0	0	0
9	State Excise	4.12	4.59	4.16
10	Sales Tax	2.42	2.56	3.83
11	Taxes on Vehicles	1.57	1.66	1.67
12	Taxes on Goods and Passengers	0	0	0
13	Service Tax	0	0	0
14	Other Taxes and Duties on Commodities and Services	8.67	4.27	7.57
15	Percentage of total tax collection to total tax receipts	1.02	1.19	1.37



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 2017-18 to 2020-21 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	2017-18 Actuals	2018-19 Actuals	2019-20 Revised Estimates	2020-21 Budget Estimates
1	2	3	4	5	6	7
I	TOTAL RECEIPTS ON REVENUE AND CAPITAL ACCOUNT	698.98 (100)	33270.82 (4759.91)	34626.63 (4953.88)	35062.08 (5016.18)	37744.27 (5399.91)
A	RECEIPTS ON REVENUE ACCOUNT	160.98 (100)	11053.52 (6866.40)	11437.99 (7105.22)	13516.04 (8396.10)	15081.04 (9368.27)
1	Tax Revenue	56.84 (100)	7275.63 (12800.19)	7749.72 (13634.27)	8329.44 (14654.19)	8872.06 (15608.83)
2	Non-tax Revenue	36.22 (100)	3033.28 (8374.59)	2873.66 (7933.90)	3250.91 (8975.46)	3835.97 (10590.75)
3	Grants in Aid and Contribution	67.92 (100)	744.62 (1096.32)	814.60 (1199.35)	1935.69 (2849.95)	2373.01 (3493.83)
B	RECEIPTS ON CAPITAL ACCOUNT	538.00 (100)	22217.30 (4129.61)	23188.65 (4310.16)	21546.04 (4004.84)	22663.23 (4212.50)
1	Loans and Advances	1.10 (100)	7.15 (650.00)	5.14 (467.27)	8.56 (778.18)	9.68 (880.00)
2	Internal Debt of the State Government	1.57 (100)	3082.81 (196357.27)	4918.21 (313261.78)	2350.20 (149694.27)	2550.20 (162433.12)

3	Loans and Advances from Central Government	114.24 (100)	78.03 (68.30)	70.43 (61.65)	82.68 (72.37)	89.00 (77.91)
4	Public Account Receipts	421.09 (100)	19049.31 (4523.81)	18194.86 (4320.90)	19104.61 (4536.94)	20014.35 (4752.99)

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

