



GOVERNMENT OF GOA
BUDGET IN BRIEF
2023-24

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 2023-24 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 and Smt. Ankita Naik, 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.

Vijay B. Saxena
Director

Porvorim,
August, 2023

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 2023-24, envisages Total Receipts of ₹53151.76 crore both on Revenue and Capital Account as against the Total Expenditure estimated at ₹53276.95 crore, showing overall deficit of ₹125.22 crore. On the Revenue Account, the receipts are estimated at ₹20227.85 crore and expenditure at ₹19558.38 crore, leaving a surplus of ₹669.47 crore. On Capital Account, the receipts are estimated at ₹32923.91 crore and expenditure at ₹33718.58 crore, thereby showing a deficit of ₹794.66 crore. Expenditure on Capital Account includes expenditure on Public Account.

1.2 When compared with the revised estimates for 2022-23, the budget estimates of total receipts and expenditure on revenue and capital account for 2023-24, shows an increase of 4.08% (Receipt) and 2.64% (Expenditure) respectively. Grants-in-aid and contributions from the Central Government which amounted to ₹3351.40 crore in the revised estimates in 2022-23, has decreased to ₹1670.40 crore in the budget estimates 2023-24.

1.3 The overall budgetary position under Revenue and Capital Account for the years 2021-22 (Actual) to 2023-24 (Budget Estimates) is depicted in Charts – I & II.

Table 1
OVERALL BUDGETARY POSITION

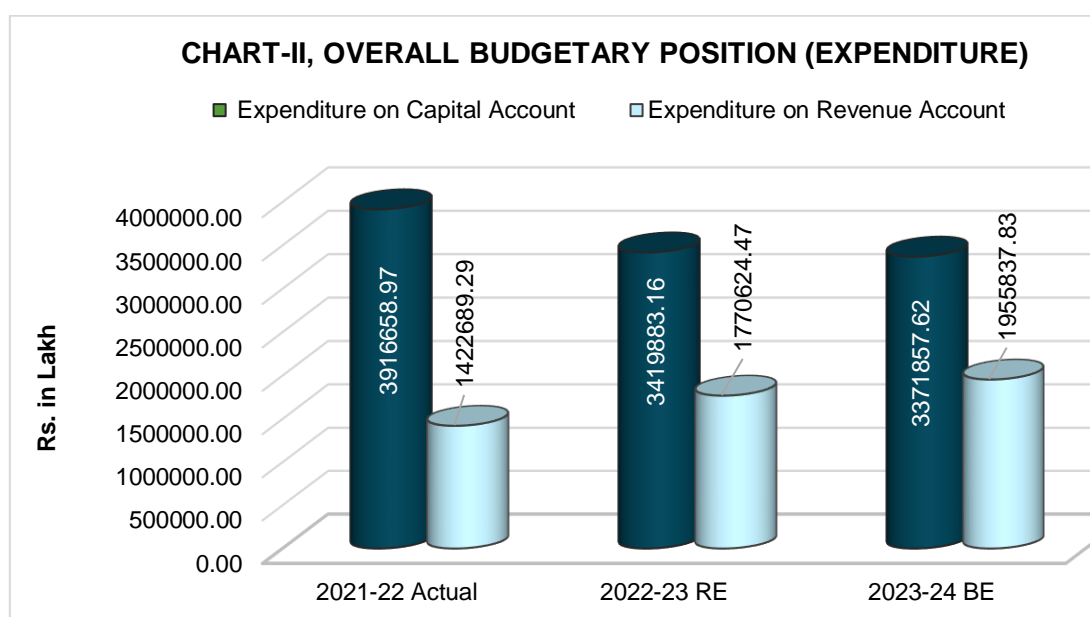
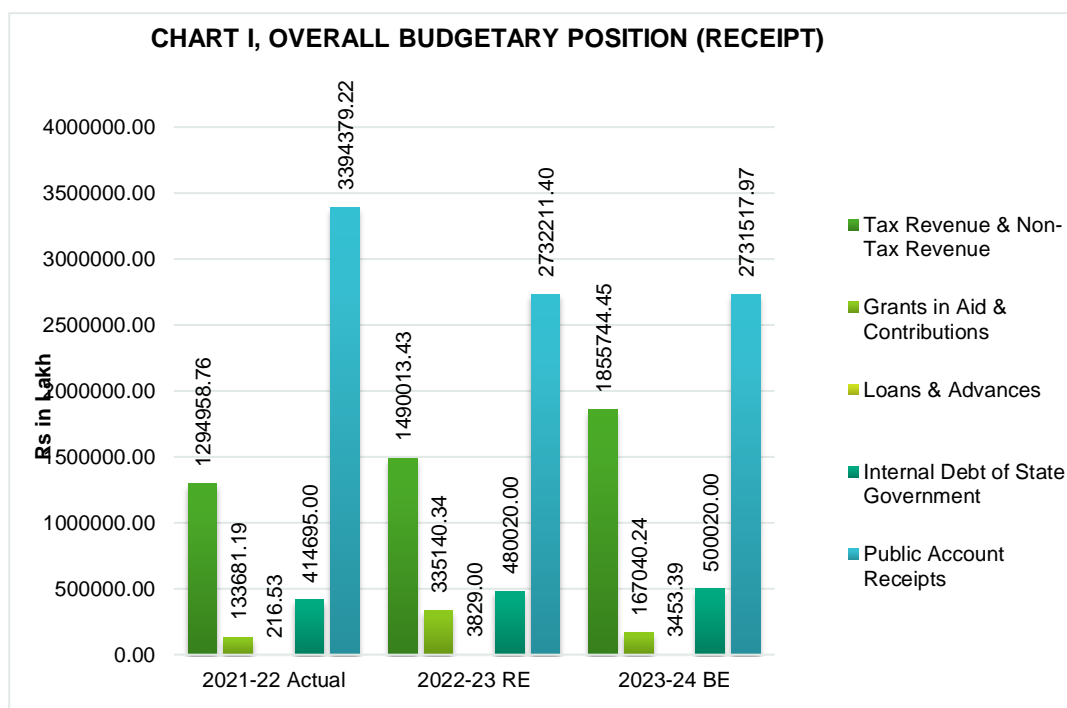
(₹ in lakh)

Sl. No.	Major Head	2021-22 Actuals	2022-23 Revised Estimates	2023-24 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)	1294958.76 (90.64)	1490013.43 (81.64)	1855744.45 (91.74)	124.55
2	Grants-in-Aid and Contributions	133681.19 (9.36)	335140.34 (18.36)	167040.24 (8.26)	49.84
3	Total Revenue Receipts	1428639.95 (100.00)	1825153.77 (100.00)	2022784.69 (100.00)	110.83
4	Expenditure on Revenue Account	1422689.29	1770624.47	1955837.83	110.46
5	Surplus(+) or Deficit(-)	5950.66	54529.30	66946.86	
II	CAPITAL ACCOUNT				
1	Loans and Advances	216.53 (0.01)	3829.00 (0.12)	3453.39 (0.10)	90.19
2	Internal Debt of the State Government	414695.00 (10.60)	480020.00 (14.63)	500020 (15.19)	104.17
3	Loans and Advances from Central Government	101287.05 (2.59)	65600.10 (2.00)	57400.10 (1.74)	87.50
4	Public Account Receipts	3394379.22 (86.80)	2732211.40 (83.26)	2731517.97 (82.96)	99.97
5	Total Capital Receipts (Capital Account + Public Account)	3910577.80 (100.00)	3281660.50 (100.00)	3292391.46 (100.00)	100.33
6	Expenditure on Capital Account**	3916658.97	3419883.16	3371857.62	98.60
7	Surplus (+) or Deficit (-)	-6081.17	-138222.66	-79466.16	57.49

Table I Contd...

(₹ in lakh)					
Sl. No.	Item	2021-22 Actuals	2022-23 Revised Estimates	2023-24 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	5339217.75	5106814.27	5315176.15	104.08
2	Total Expenditure on Revenue and Capital Account	5339348.26	5190507.63	5327695.45	102.64
3	Surplus (+) or Deficit (-)	-130.51	-83693.36	-12519.30	

** Includes contingency fund and Public Account Disbursements also.



2 .REVENUE ACCOUNT

2.1 Of the total estimated Revenue Receipts during the year 2023-24 i.e. ₹20227.85 crore, Tax Revenue is estimated to contribute ₹12531.57 crore (61.96%) and the Non-Tax Revenue ₹6025.88 crore (29.78%). The Grants-in-aid and contributions are placed at ₹1670.40 crore (8.26%). Under the head "Tax-Revenue", the State GST accounts for ₹3835.50 crore (18.96%) of the total Revenue Receipts. Economic Services emerged as the largest source of Non-Tax Revenue to the Government, its contribution being ₹4949.47 crore (24.47%).

2.2 On the expenditure side, Social Services account for ₹7260.62 crore i.e. 37.12% of the estimated total expenditure, followed by General Services at ₹6776.63 crore (34.65%) and Economic Services at ₹5521.127 crore (28.23%).

2.3 Table-2 presents details of the principal sources of Receipt/Revenue and the proposed heads of expenditure during 2023-24. Charts-III & IV depict the receipts and expenditure under Revenue Account.

TABLE-2
REVENUE ACCOUNT

(₹ in Lakh)

Sl. No	Sources of Receipts	Budget Estimates 2023-24	Sl. No.	Heads of Expenditure	Budget Estimates 2023-24
I	TAX REVENUE	1253156.81 (61.96)	I	GENERAL SERVICES	677663.25 (34.65)
A	Tax on Income and Expenditure	760007.15 (37.57)	1	Organs of State	35010.66 (1.79)
1	Corporation Tax	126195.00 (6.24)	2	Fiscal Services	16896.62 (0.87)
2	Taxes on Income other than Corporation Tax	122771.00 (6.07)	3	Debt Interest/Services Interest payments/servicing of debts	205762.27 (10.52)
3	Other Taxes on Income & Expenditure	0.00 (0.00)	4	Administrative Services	193641.80 (9.90)
4	Central GST	127491.00 (6.30)	5	Pension and Miscellaneous Services	226351.90 (11.57)
5	State GST	383550.15 (18.96)			
6	Integrated GST	0.00 (0.00)			
B	Taxes on Property and Capital Transactions	119285.35 (5.90)			
1	Land Revenue	9524.08 (0.47)			
2	Stamps and Registration	109764.27 (5.43)			

Table 2- Contd....

(₹ in lakh)

Sl. No	Sources of Receipts	Budget Estimates 2023-24	Sl. No	Heads of Expenditure	Budget Estimates 2023-24
3	Estate Duty	0.00 (0.00)	II	SOCIAL SERVICES	726062.23 (37.12)
4	Taxes on Wealth	-3.00 (0.00)	1	General & Technical Education, Sports and Youth Services Art and Culture	336488.74 (17.20)
C	Taxes on Commodities and Services	373864.31 (18.49)	2	Medical, Family Welfare & Public Health,	195115.50 (9.97)
1	Customs	12507.00 (0.62)	3	Water Supply and Sanitation	334658.00 (1.77)
2	Union Excise Duties	5238.00 (0.26)	4	Housing and Urban Development	27753.76 (1.42)
3	State Excise	84100.04 (4.16)	5	Labour & Employment	12843.11 (0.66)
4	Sales Tax, Trade Tax etc	214173.28 (10.59)	6	Social Security and Welfare	100989.23 (5.16)
5	Taxes on Vehicles	49878.50 (2.47)	7	Other Social Services including Welfare of SCs, STs & OBCs	10659.69 (0.55)
6	Taxes on Goods and Passengers	3797.68 (0.19)	8	Information and Broadcasting	7554.20 (0.39)
7	Taxes and Duties on Electricity	0.00 (0.00)	III	ECONOMIC SERVICES	552112.35 (28.23)
8	Service Tax	79.00 (0.00)	1	General Economic Services	71628.22 (3.66)
9	Other Taxes and Duties on Commodities and Services	4090.81 (0.20)	2	Agriculture and Allied Services and Hill Areas	70692.26 (3.61)
II	NON-TAX REVENUE	602587.64 (29.78)	3	Major, Medium and Minor Irrigation, Command Area Development & Flood Control	21182.12 (1.08)
1	Interest Receipts, Dividend and Profit	855.82 (0.04)	4	Industry and Minerals	23538.89 (1.21)
2	General Services	68255.43 (3.37)	5	Energy & Power Development	303240.61 (15.51)
3	Social Services	38528.93 (1.90)	6	Transport	51621.75 (2.64)
4	Economic Services	494947.46 (24.47)	7	Science, Technology, Environment	10208.50 (0.52)
III	GRANTS-IN-AID AND CONTRIBUTIONS	167040.24 (8.26)			
	Total (I+II+III)	2022784.69		Total (I+II+III)	1955837.83

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

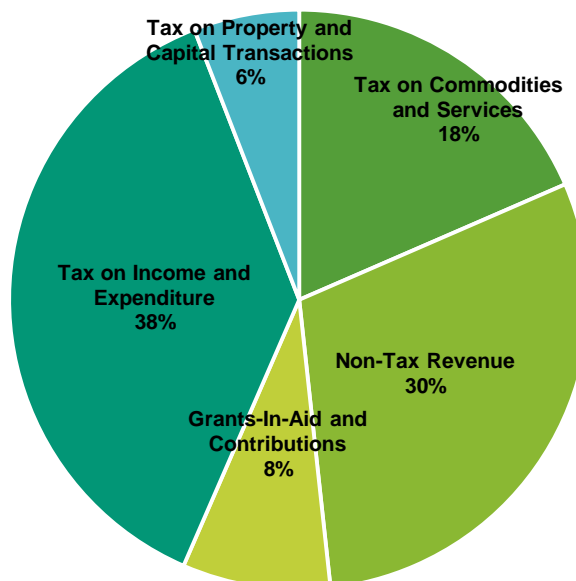
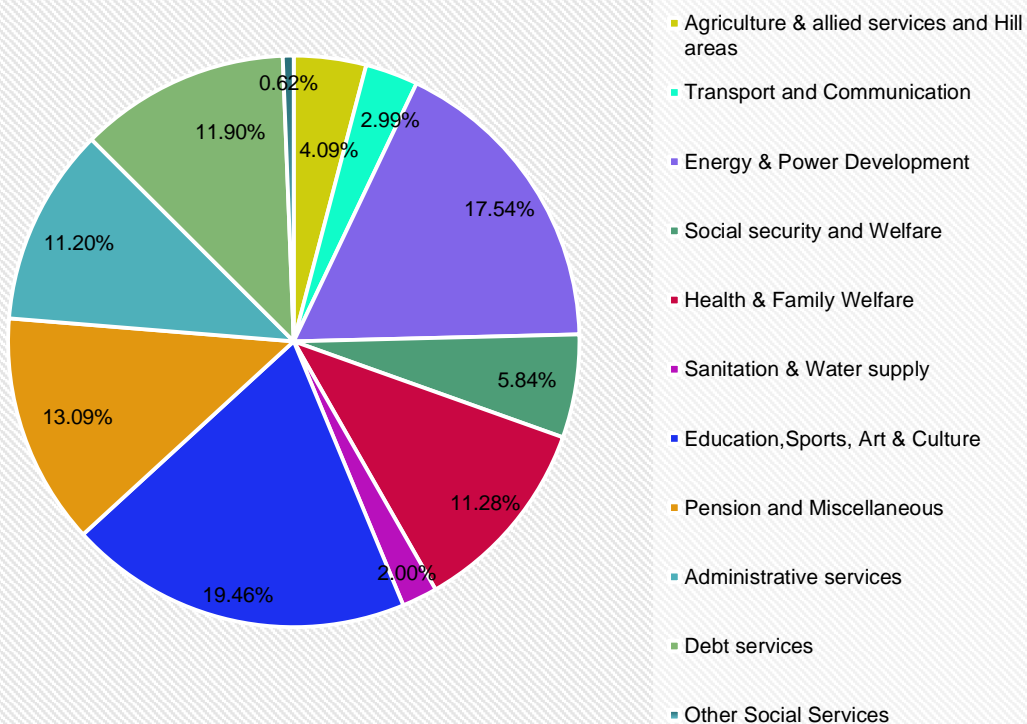


CHART - IV HOW A RUPEE GOES (2022-2223)



3. SOURCE WISE TAX RECEIPTS ON REVENUE ACCOUNT

3.1 The total Tax Receipts are estimated to increase from ₹9839.68 crore in the year 2022-23 to ₹12531.57 crore in 2023-24 i.e. by 27.36% as compared to the previous year. The State GST, as a major source of Tax Revenue is expected to increase to ₹3835.50 crore i.e. 37.84% over the previous year contributing 30.61% of the total tax revenue. Central GST with ₹1274.91 crore, Corporation tax with ₹1261.95 crore, Taxes on Income other than Corporation Tax with ₹1227.71 crore and Stamps & Registration fees with ₹1097.64 crore are the other major contributors accounting for 10.17%, 10.07%, 9.80% and 8.76% 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)

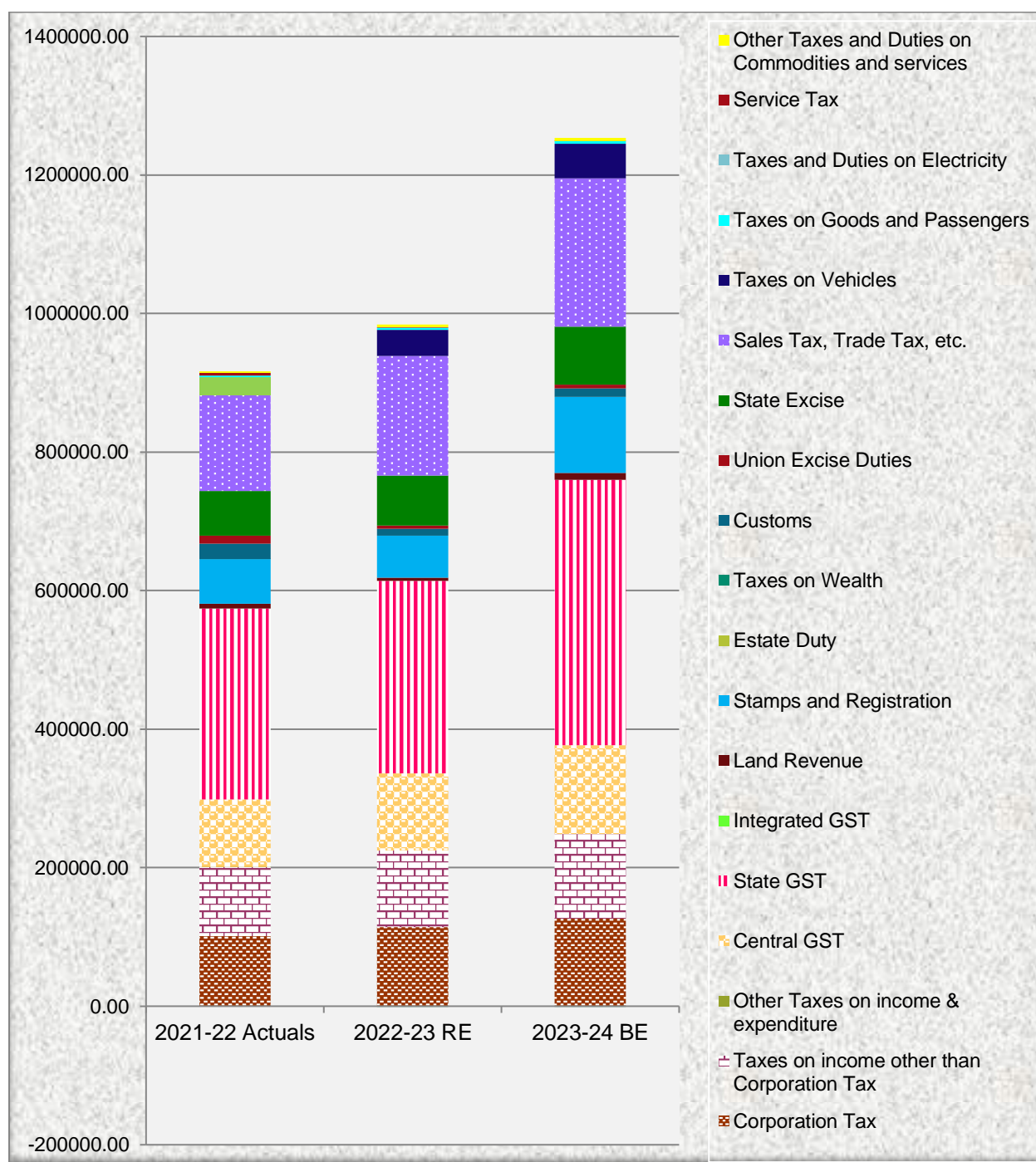
Sl. No.	Sources of Tax Revenue	2021-22 Actuals	2022-23 Revised Estimates	2023-24 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
I	TAX REVENUE	916234.53 (100)	983967.78 (100)	1253156.81 (100)	127.36
I	TAXES ON INCOME & EXPENDITURE	574380.92 (62.69)	614325.43 (62.43)	76007.15 (60.65)	123.71
1	Corporation Tax	100921.00 (11.02)	114181.75 (11.60)	126195.00 (10.07)	110.52
2	Taxes on income other than Corporation Tax	100080.00 (10.92)	110930.75 (11.27)	122771.00 (9.80)	110.67
3	Other Taxes on income & expenditure	1.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00
4	Central GST	97603.00 (10.65)	110960.75 (11.28)	127491.00 (10.17)	114.90
5	State GST	275775.92 (30.10)	278252.18 (28.28)	383550.15 (30.61)	137.84
6	Integrated GST	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00
II	TAXES ON PROPERTY AND CAPITAL	71055.88 (7.76)	65031.28 (6.61)	119285.35 (9.52)	183.43
1	Land Revenue	6587.09 (0.72)	4097.49 (0.42)	9524.08 (0.76)	232.44
2	Stamps and Registration	64452.79 (7.04)	60933.82 (6.19)	109764.27 (8.76)	180.14
3	Estate Duty	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00
4	Taxes on Wealth	16.00 (0.00)	-0.03 (0.00)	-3.00 (0.00)	-10000.00

Table 3 Contd...

(₹in lakh)

Sl. No.	Sources of Tax Revenue	2021-22 Actuals	2022-23 Revised Estimates	2023-24 Budget Estimates	Col.5 as Percentage of col.4
1	2	3	4	5	6
III	TAXES ON COMMODITIES AND SERVICES	270797.73 (29.55)	304611.07 (30.96)	373864.31 (29.83)	122.73
1	Customs	22491.00 (2.45)	9745.00 (0.99)	12507.00 (1.00)	128.34
2	Union Excise Duties	11027.00 (1.20)	4874.75 (0.50)	5238.00 (0.42)	107.45
3	State Excise	65003.87 (7.10)	71872.78 (7.30)	84100.04 (6.71)	117.01
4	Sales Tax, Trade Tax, etc.	138325.87 (15.10)	173097.33 (17.59)	214173.28 (17.09)	123.73
5	Taxes on Vehicles	26109.68 (2.85)	37098.00 (3.77)	49878.50 (3.98)	134.45
6	Taxes on Goods and Passengers	2230.91 (0.24)	3642.68 (0.37)	3797.70 (0.30)	104.26
7	Taxes and Duties on Electricity	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00
8	Service Tax	3226.00 (0.35)	158.00 (0.02)	79.00 (0.01)	161.00
9	Other Taxes and Duties on Commodities and Services	2383.40 (0.26)	4122.53 (0.42)	4090.81 (0.32)	99.23

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 ₹7696.28 crore for the year 2023-24, there by expecting to register a decrease of 8.51% as compared to the revised estimates for 2022-23. Economic Services are expected to contribute 64.31% of the total Non-Tax receipts with ₹4949.47 crore showing an increase of 22.25% over the previous year. Grants-in-aid and contributions which account for ₹1670.40 crore (21.70%) of the budget are expected to record a huge decrease of 50.16% over the revised estimates of the preceding year. The receipts from General Services, another major contributor, account for 8.87% 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)

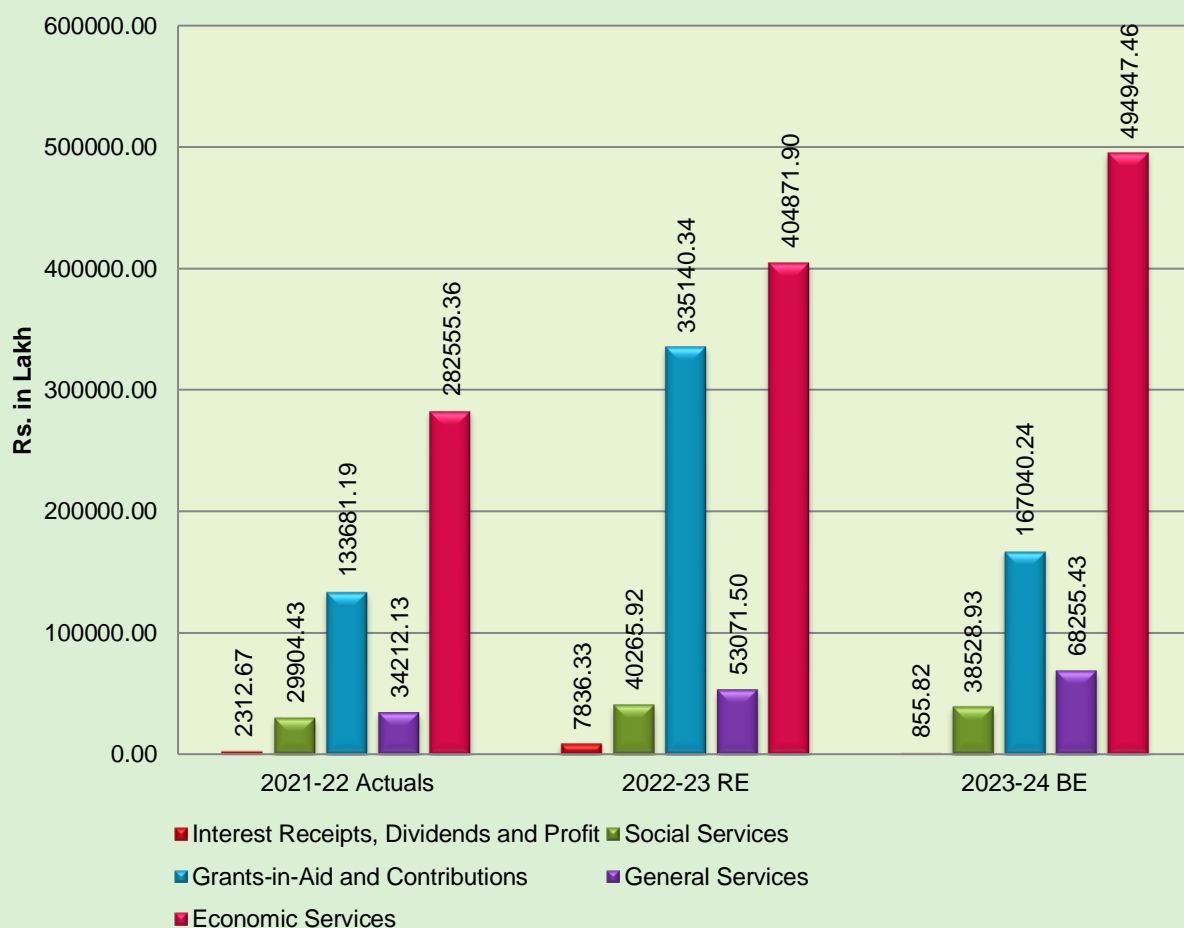
Sl. No.	Sources of Non-Tax Revenue	2021-22 Actuals	2022-23 Revised Estimates	2023-24 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	NON-TAX RECEIPTS (including Grants-in-Aid and contribution)	482665.78	841185.99	769627.88	91.49
		<i>(100)</i>	<i>(100)</i>	<i>(100)</i>	
1	Interest Receipts, Dividends and Profit	2312.67	7836.33	855.82	10.92
		<i>(0.48)</i>	<i>(0.93)</i>	<i>(0.11)</i>	
2	General Services	34212.13	53071.50	68255.43	128.61
		<i>(7.09)</i>	<i>(6.31)</i>	<i>(8.87)</i>	
2.1	Police	1157.60	715.50	715.50	100.00
		<i>(0.24)</i>	<i>(0.08)</i>	<i>(0.10)</i>	
2.2	Other Administrative Services	30940.24	46668.14	60745.35	130.16
		<i>(6.41)</i>	<i>(5.55)</i>	<i>(7.89)</i>	
2.3	Other General Services	2114.29	5687.86	6794.58	119.46
		<i>(0.44)</i>	<i>(0.68)</i>	<i>(0.88)</i>	
3	Social Services	29904.43	40265.92	38528.93	95.69
		<i>(6.20)</i>	<i>(4.79)</i>	<i>(3.70)</i>	
3.1	Education, Sports, Art and Culture	2534.35	3551.97	3569.95	100.51
		<i>(0.53)</i>	<i>(0.42)</i>	<i>(0.47)</i>	
3.2	Medical, Family Welfare and Public Health	3183.10	11395.70	4572.32	40.12
		<i>(0.66)</i>	<i>(1.36)</i>	<i>(0.59)</i>	
3.3	Water Supply and Sanitation	17655.60	17225.23	22247.56	129.16
		<i>(3.66)</i>	<i>(2.05)</i>	<i>(2.89)</i>	
3.4	Housing & Urban Development	5696.37	7170.50	7210.50	100.56
		<i>(1.18)</i>	<i>(0.85)</i>	<i>(0.94)</i>	
3.5	Labour and Employment	698.37	866.42	904.70	100.59
		<i>(0.14)</i>	<i>(0.11)</i>	<i>(0.12)</i>	
3.6	Other Social Services including SCs, STs & OBCs	136.64	23.10	23.90	103.46
		<i>(0.03)</i>	<i>(0.00)</i>	<i>(0.00)</i>	
4	Economic Services	282555.36	404871.90	494947.46	122.25
		<i>(58.54)</i>	<i>(48.13)</i>	<i>(64.31)</i>	
4.1	Crop Husbandry, Animal Husbandry, Dairy Development and Fisheries	1297.75	2343.32	1653.69	70.57
		<i>(0.27)</i>	<i>(0.28)</i>	<i>(0.22)</i>	
4.2	Forestry & Wild Life	482.83	638.62	575.00	90.04
		<i>(0.10)</i>	<i>(0.07)</i>	<i>(0.07)</i>	

Table 4 Contd.....

(₹ in lakh)

Sl. No.	Sources of Non-Tax Revenue	2021-22 Actuals	2022-23 Revised Estimates	2023-24 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
4.3	Non-Ferrous Mining & Metallurgical Industries	12920.21 (2.68)	67290.00 (8.00)	115627.20 (15.02)	171.83
4.4	Co-operation	80.95 (0.02)	160.05 (0.02)	80.07 (0.01)	50.03
4.5	Major, Medium and Minor Irrigation	39381.66 (8.16)	4085.74 (0.49)	8861.65 (1.15)	216.89
4.6	Power	21911.78 (45.39)	321368.95 (38.20)	358068.50 (46.52)	443.69
4.7	Industries including Village & Small Industries	326.70 (0.07)	967.15 (0.11)	1591.82 (0.21)	128.50
4.8	Transport	8014.58 (1.66)	6779.32 (0.81)	4198.41 (0.55)	61.93
4.9	Other Economic Services	938.90 (0.19)	1238.75 (0.15)	1591.82 (0.21)	128.50
5	Grants-in-Aid and Contributions	133681.19 (27.69)	335140.34 (39.84)	167040.24 (21.70)	49.84

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 ₹19558.38 crore during the year 2023-24, Development Expenditure and Non-Development Expenditure account for ₹12781.75 crore (67.35%) and ₹6776.63 crore (34.65%) respectively. As compared to the revised estimates of 2020-21, the Development Expenditure for 2021-22 is expected to increase by 10.28% and the Non-Development expenditure by 10.81%.

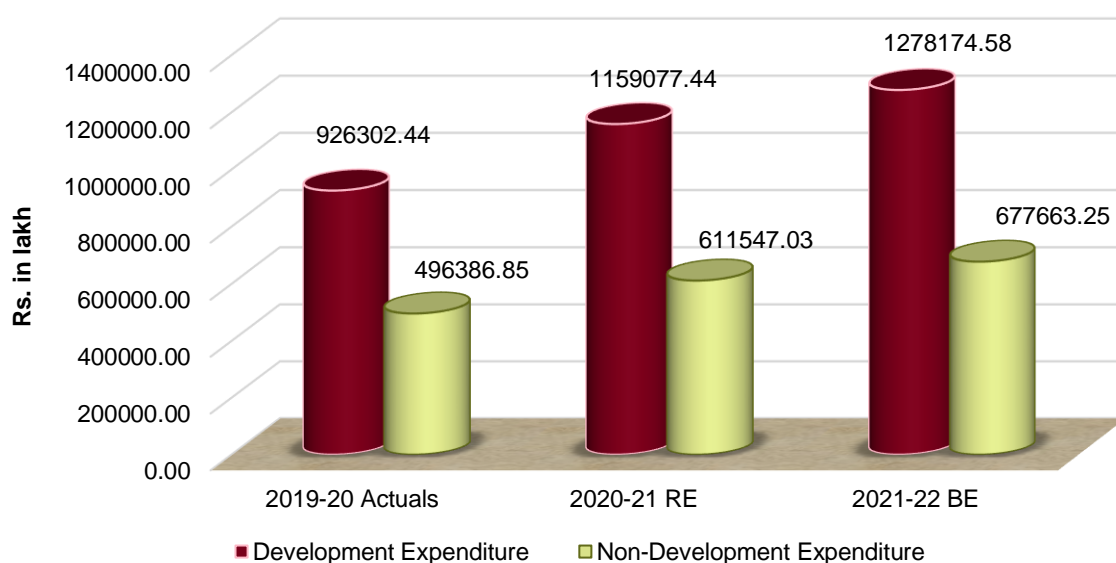
5.2 The expenditure on revenue account by broad groups is given in Table 5 and is also depicted in Chart – VII.

TABLE-5
EXPENDITURE ON REVENUE ACCOUNT BY BROAD GROUPS

(₹ in lakh)

Sl. No.	Broad Groups of Expenditure	2021-22 Actuals	2022-23 Revised Estimates	2023-24 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	EXPENDITURE ON REVENUE ACCOUNT	1422689.29 (100)	1770624.47 (100)	1955837.83 (100)	110.46
I	Development Expenditure	926302.44 (65.11)	1159077.44 (65.46)	1278174.58 (67.35)	110.28
1	Economic Services	370442.54 (26.04)	515322.93 (29.10)	552112.35 (28.23)	107.14
2	Social Services	555859.90 (39.07)	643754.51 (36.36)	726062.23 (37.12)	112.79
II	Non-Development Expenditure	496386.85 (34.89)	611547.03 (34.54)	677663.25 (34.65)	110.81
1	General Services	496386.85 (34.89)	611547.03 (34.54)	677663.25 (34.65)	110.81

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 2023-24, the expenditure on Economic Services and Social Services is estimated at ₹5521.12 crore and ₹7260.62 crore respectively accounting for 43.20% and 56.80% of the total development expenditure.

6.3 Under Economic Services, the single largest head of expenditure is ₹3032.41 crore for Energy and Power Development Fund, accounting for 23.72% of the total Development Expenditure which is expected to increase by 2.08% over the previous year. Out of the estimates of total budget of ₹7260.62 crore under Social Services, an amount of ₹3364.89 crore (26.33%) of the total development expenditure which is 18.00% 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 ₹1951.15 crore (15.26%) of the total expenditure showing a rise of 19.19% over the revised estimates of 2022-23.

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)

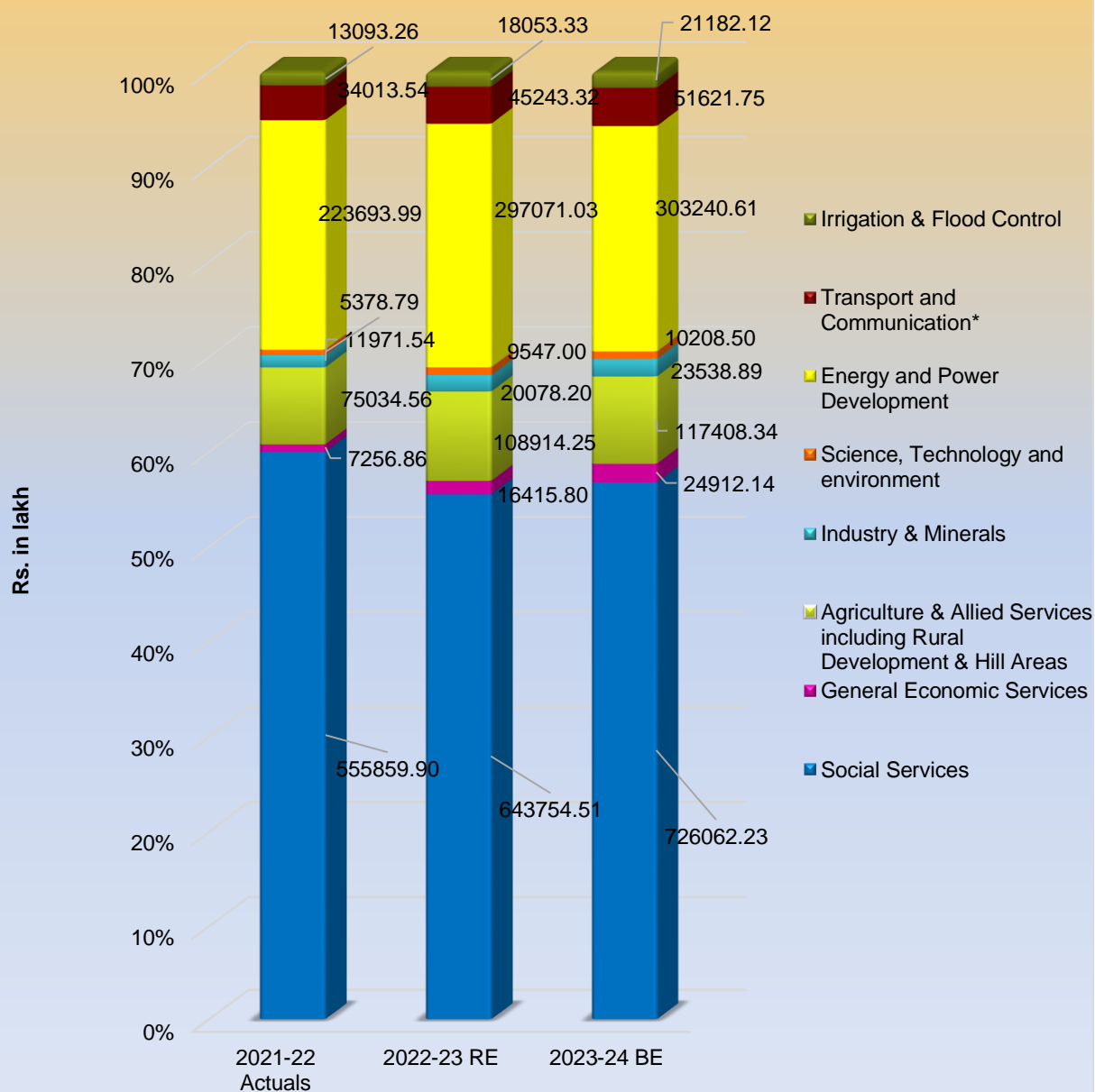
Sl. No.	Heads of Expenditure	2021-22 Actuals	2022-23 Revised Estimates	2023-24 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	Development Expenditure	926302.44 (100)	1159077.44 (100)	1278174.58 (100)	110.28
I	Social Services	555859.90 (60.01)	643754.51 (55.54)	726062.23 (56.80)	112.79
1	General & Technical Education, Sports & Youth Services, Art & Culture	213752.99 (23.08)	285150.13 (24.60)	336488.74 (26.33)	118.00
2	Medical, Public Health & Family Welfare	130862.09 (12.38)	163695.81 (14.12)	195115.50 (15.26)	119.19
3	Sanitation & Water Supply	102149.65 (11.03)	38937.01 (3.36)	34658.00 (2.71)	89.01
4	Housing & Urban Development	10862.34 (1.17)	24585.05 (2.12)	27753.76 (2.17)	112.89
5	Labour & Employment	6601.95 (0.71)	12491.93 (1.08)	12843.11 (1.00)	102.81
6	Social Security & Welfare	76147.66 (8.22)	93026.05 (8.03)	98619.53 (7.72)	106.01
7	Other Social Services including Welfare of SCs, STs & OBCs	8539.96 (0.92)	19115.16 (1.65)	13029.39 (1.02)	68.16
8	Information & Broadcasting	6943.26 (0.75)	6753.37 (0.58)	7554.20 (0.59)	111.86

Table 6 Contd.....

(₹ in lakh)

Sl. No	Heads of Expenditure	2021-22 Actuals	2022-23 Revised Estimates	2023-24 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
II	Economic Services	370442.54	515322.93	552112.35	107.14
		(39.99)	(44.46)	(43.20)	
1	General Economic Services	7256.86 (0.78)	16415.80 (1.42)	24912.14 (1.95)	151.76
2	Agriculture & Allied Services including Rural Development & Hill areas	75034.56 (8.10)	108914.25 (9.40)	117408.34 (9.19)	107.80
2.1	Fisheries, Animal Husbandry & Dairy Development, Soil & Water Conservation & Crop Husbandry	28544.72 (3.08)	47345.23 (4.08)	44274.89 (3.46)	93.51
2.2	Forestry & Wild Life	8924.63 (0.96)	8313.91 (0.72)	15300.07 (1.20)	184.03
2.3	Rural Development	30442.21 (3.29)	42362.86 (3.65)	46716.08 (3.65)	110.28
2.4	Hill Area & Others	7123 (0.77)	10892.25 (0.94)	11117.3 (0.87)	102.07
3	Industry & Minerals	11971.54 (1.29)	20078.2 (1.73)	23538.89 (1.84)	117.24
3.1	Industries	8475.99 (0.92)	12346.3 (1.07)	13329.94 (1.04)	107.97
3.2	Village & Small Industries	2905.02 (0.31)	6290.55 (0.54)	7432.10 (0.58)	118.15
3.3	Non-Ferrous Mining & Metallurgical Industries	590.53 (0.06)	1441.35 (0.12)	2776.85 (0.22)	192.66
4	Energy and Power Development	223693.99 (24.15)	297071.03 (25.63)	303240.61 (23.72)	102.08
4.1	Power	222698.16 (24.04)	291160.53 (25.12)	298971.37 (23.39)	102.68
4.2	Non-Conventional Sources of Energy	995.83 (0.11)	5910.5 (0.51)	4269.24 (0.33)	72.23
5	Irrigation and Flood Control	13093.26 (1.41)	18053.33 (1.56)	21182.12 (1.66)	117.33
6	Transport	34013.54 (3.67)	45243.32 (3.90)	51621.75 (4.04)	114.10
6.1	Road Transport, Roads and Bridges	27579.58 (2.98)	36810.92 (3.18)	42288.20 (3.31)	114.88
6.2	Civil Aviation, Inland Water Transport & Others	6433.96 (0.69)	8432.40 (0.73)	9333.55 (0.73)	110.69
7	Science, Technology and Environment	5378.79 (0.58)	9547 (0.82)	10208.5 (0.80)	106.93
7.1	Other Scientific Research	6027.41 (0.65)	7083.50 (0.61)	6285.13 (0.49)	88.73
7.2	Ecology and Environment	-648.62 (-0.07)	2463.5 (0.21)	3923.37 (0.31)	159.26

CHART-VIII, DEVELOPMENT EXPENDITURE ON REVENUE ACCOUNT



7. NON-DEVELOPMENT EXPENDITURE (REVENUE ACCOUNT)

7.1 Non-Development Expenditure under General Services during 2023-24 is estimated at ₹6776.63 crore as against the revised estimates of ₹6115.47 crore for 2022-23, thereby showing an increase of 10.81%. The expenditure towards Organs of the State has increased by 8.27% during 2023-24 i.e. from ₹323.37 crore in 2022-23 to ₹350.11 crore in 2023-24. The expenditure under Fiscal Services shows an increasing trend from ₹149.03 crore in 2022-23 to ₹168.97 crore in 2023-24 i.e. by 13.38%. The expenditure in respect of Debt Services is expected to increase by 2.46% whereas Administrative Services is showing an increase of 24.61% during 2023-24 as compared to the previous year's revised estimates. The expenditure on Pension and Miscellaneous General Services is also estimated to go up by 8.78% during 2023-24. The expenses on Debt Services, Pension and Miscellaneous General Services and Administrative Services are estimated at 30.36%, 33.40% and 28.58% respectively of the total non-development expenses on revenue account during 2023-24.

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)

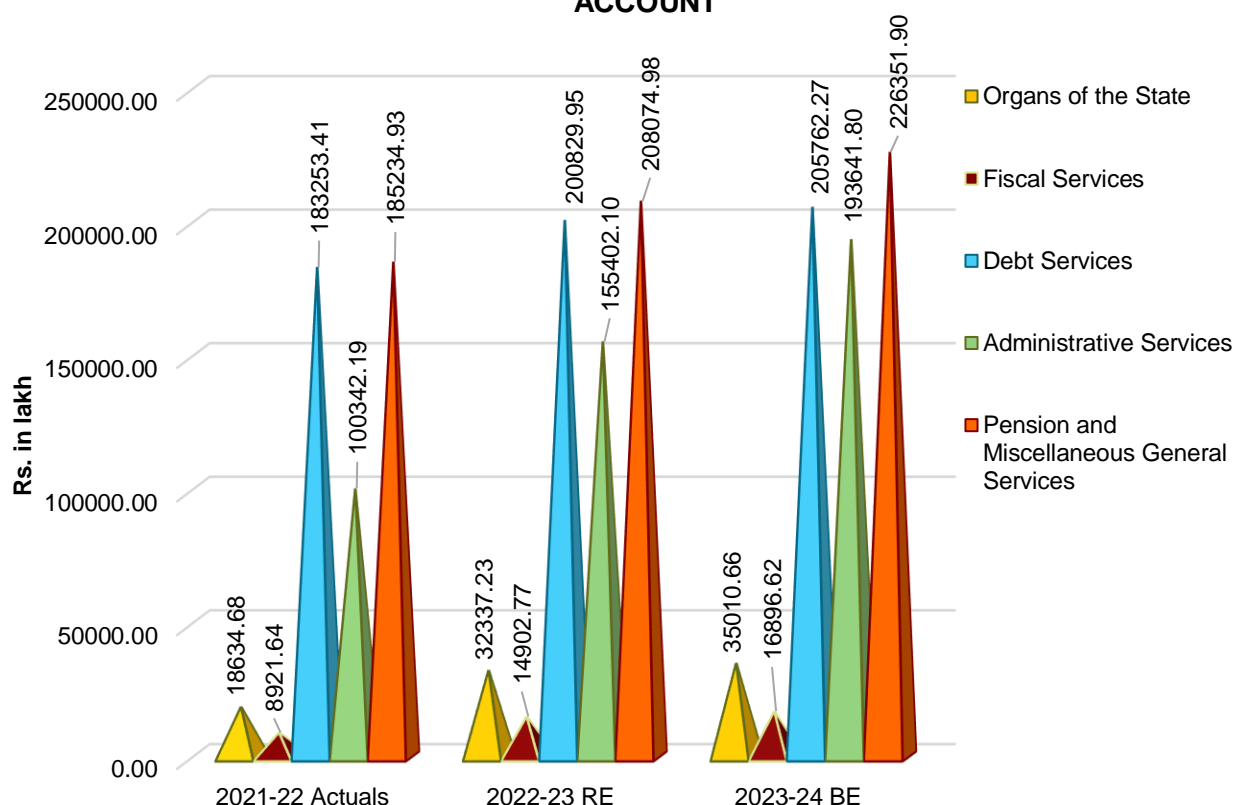
(₹ in lakh)

Sl. No.	Heads of Expenditure	2021-22 Actuals	2022-23 Revised Estimates	2023-24 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	NON-DEVELOPMENT EXPENDITURE (GENERAL SERVICES)	496386.85 (100.00)	611547.03 (100.00)	677663.25 (100.00)	110.81
1	Organs of the State	18634.68 (3.37)	32337.23 (5.29)	35010.66 (5.17)	108.27
1.1	Parliament/State/Union Territory Legislature, President, Vice-president/ Governor, Administrator of Union Territories, Council of Ministers & Elections	10055.08 (2.02)	19571.44 (3.20)	19698.54 (2.91)	100.65
1.2	Administration of Justice	8579.60 (1.73)	12765.79 (2.09)	15312.12 (2.26)	119.95
2	Fiscal Services	8921.64 (2.17)	14902.77 (2.63)	16896.62 (2.08)	113.38
2.1	Collection of Taxes on Property and Capital Transaction	3305.60 (0.73)	6649.65 (0.86)	6941.02 (0.71)	104.38
2.2	Collection of Taxes on Commodities and Services	5616.04 (1.44)	8252.11 (1.77)	8829.60 (1.36)	107.00
2.3	Other Fiscal Services	0.00 (0.00)	1.00 (0.00)	1126.00 (0.17)	112600.00

Table 7 Contd.....

(₹ in Lakh)					
Sl. No.	Heads of Expenditure	2021-22 Actuals	2022-23 Revised Estimates	2023-24 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
3	Debt Services	183253.41 (36.92)	200829.95 (32.84)	205762.27 (30.36)	102.46
3.1	Interest Payment	178253.41 (35.91)	192829.95 (31.53)	199762.27 (29.48)	103.60
3.2	Appropriation for reduction of debt	5000.00 (1.01)	8000.00 (1.31)	6000.00 (0.88)	75.00
4	Administrative Services	100342.19 (20.21)	155402.10 (25.41)	193641.80 (28.58)	124.61
4.1	Secretariat General Services, District Administration, Treasury and Accounts Administration	16084.42 (3.24)	20108.49 (3.29)	24493.75 (3.61)	121.81
4.2	Police and Jails	59748.82 (12.04)	94098.60 (15.39)	92118.64 (13.60)	97.90
4.3	Public Works	12763.84 (2.57)	22214.52 (3.63)	53720.18 (7.93)	241.82
4.4	Other Administrative Services	11745.11 (2.36)	18980.49 (3.10)	23309.23 (3.44)	122.81
5	Pension and Miscellaneous General Services	185234.93 (37.32)	208074.98 (34.02)	226351.90 (33.40)	108.78

CHART -IX, NON-DEVELOPMENT EXPENDITURE ON REVENUE ACCOUNT



8. CAPITAL ACCOUNT

8.1 The total receipts on Capital Account for 2023-24 are estimated at ₹32923.91 crore against the disbursement of ₹33718.58 crore, showing a deficit of ₹794.66 crore. The receipts in the budget, show an increase of 0.33% as compared to the revised estimates, 2022-23. Receipts under the head of Internal Debt of the State Government are estimated to increase from ₹4800.20 crore to ₹5000.20 crore in 2023-24 i.e. by 4.17% over the year 2022-23. So also, the Loans and Advances from the Central Government are estimated to decrease from ₹656.00 crore in 2022-23 to ₹574.00 crore (12.5%) in 2023-24.

8.2 The Capital Account Disbursements in 2023-24 is expected to decrease to ₹33718.58 crore from ₹34198.83 crore in 2022-23, registering a decrease of 2.40%. The Internal Debt of the State Government is expected to decline sharply by 23.51% whereas Loans & Advances are expected to decline by a record 13.58%.

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

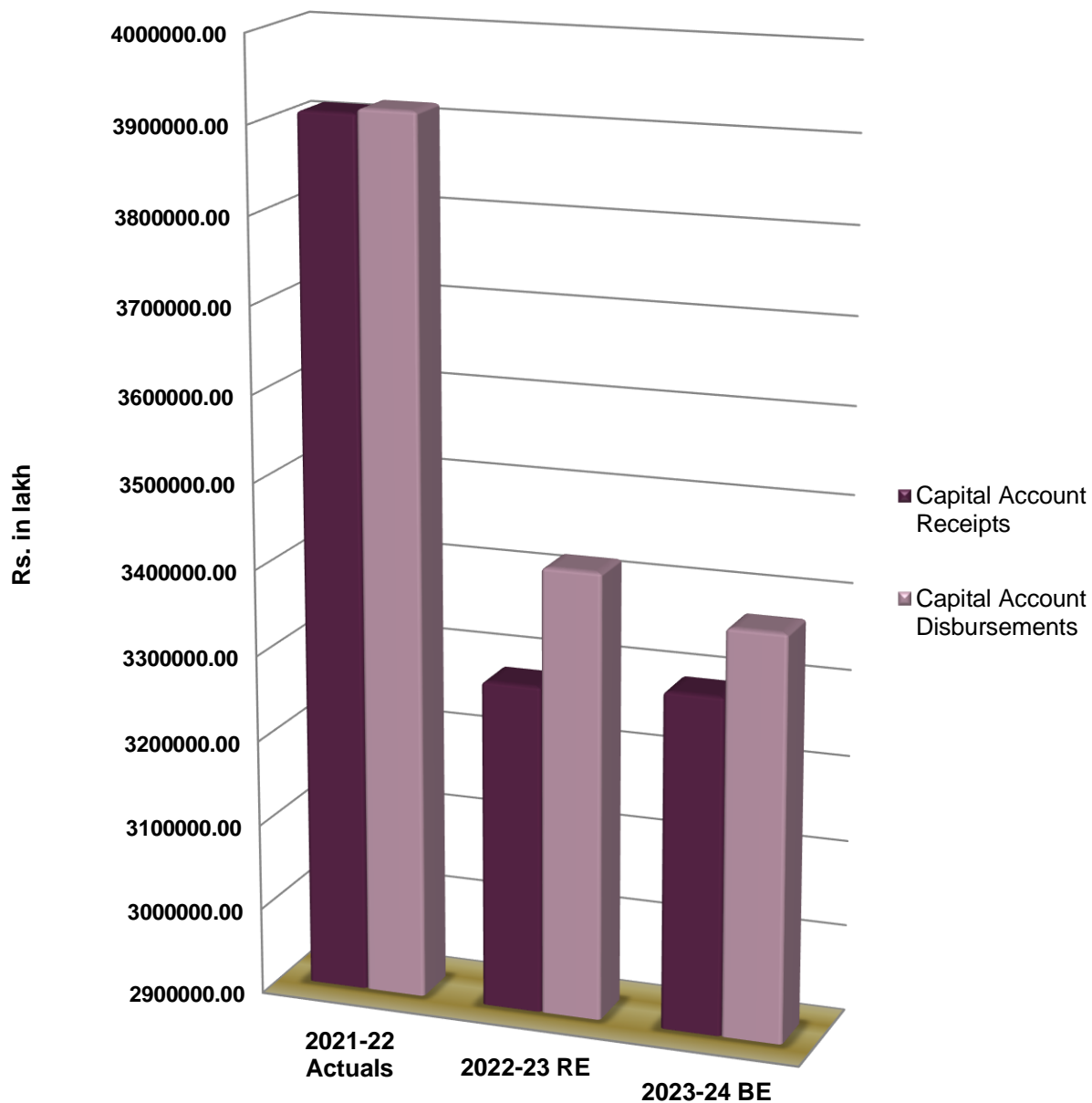
TABLE – 8
CAPITAL ACCOUNT

(₹ in lakh)

Sl. No.	Heads of Receipts/Disbursements	2021-22 Actuals	2022-23 Revised Estimates	2023-24 Budget Estimates	Col.5 as Percentage of col.4
1	2	3	4	5	6
1	Capital Account Receipts*	3910577.80 (100)	3281660.50 (100)	3292391.46 (100)	100.33
1.1	Loans and Advances	216.53 (0.01)	3829.00 (0.12)	3453.39 (0.11)	90.19
1.2	Loans and Advances from Central Govt.	101287.05 (2.59)	65600.10 (2.00)	57400.10 (1.74)	87.50
1.3	Internal Debt of the State Govt.	414695.00 (10.60)	480020.00 (14.63)	500020.00 (15.19)	104.17
1.4	Public Account Receipts	3394379.22 (86.80)	2732211.40 (83.25)	2731517.97 (82.96)	99.97
2	Capital Account Disbursements**	3916658.97 (100.00)	3419883.16 (100.00)	3371857.62 (100.00)	98.60
2.1	Capital Outlay	268093.02 (6.85)	497738.16 (14.55)	500052.54 (14.83)	100.46
2.2	Loans and Advances	387.21 (0.01)	1362.50 (0.04)	1177.51 (0.04)	86.42
2.3	Loans and Advances from Central Govt.	9524.06 (0.24)	10066.60 (0.29)	10056.10 (0.30)	99.90
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	252296.90 (6.44)	238210.02 (6.97)	182210.00 (5.40)	76.49
2.6	Public Account Disbursements	3386357.78 (86.46)	2672505.88 (78.15)	2678361.47 (79.43)	100.22
3	Capital Account Surplus (+) or Deficit (-)	-6081.17	-138222.66	-79466.16	57.49

*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 2023-24 works out to 59.95% and 40.05% respectively. The percentage shares of Social Services and Economic Services under Development Expenditure work out to 24.12% and 35.83% 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)

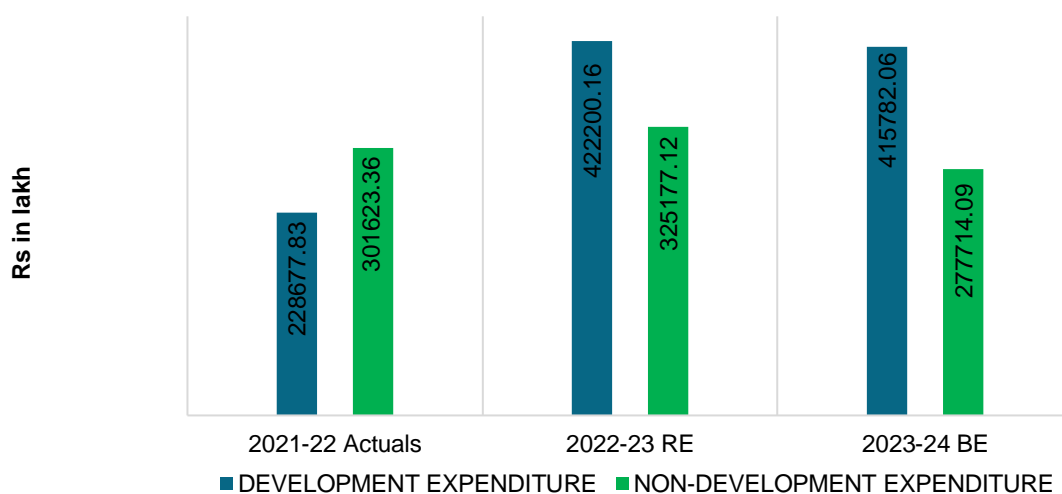
Sl. No.	Heads of Expenditure	2021-22 Actuals	2022-23 Revised Estimates	2023-24 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	EXPENDITURE ON CAPITAL ACCOUNT	530301.18	747377.28	693496.15	92.79
		(100)	(100)	(100)	
I	DEVELOPMENT EXPENDITURE	228677.83	422200.16	415782.06	98.48
		(43.12)	(56.49)	(59.95)	
A	Social Services	92761.93	168385.95	167300.10	99.36
		(17.49)	(22.53)	(24.12)	
1	Education, Sports, Art & Culture	13290.87	29906.50	28570.26	95.53
		(2.51)	(4.00)	(4.12)	
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	2021-22 Actuals	2022-23 Revised Estimates	2023-24 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 2023-24 together work out to ₹335766.02 as compared to ₹324242.18 for 2022-23, showing thereby an increase of 3.55%. Estimates of per capita receipts on Revenue and Capital Account for 2023-24 are placed at ₹127781.72 and ₹207984.30 respectively as against ₹115882.78 and ₹208359.40 respectively for 2022-23. The per capita tax revenue is expected to rise by 26.71% in 2023-24 as compared to 2022-23.

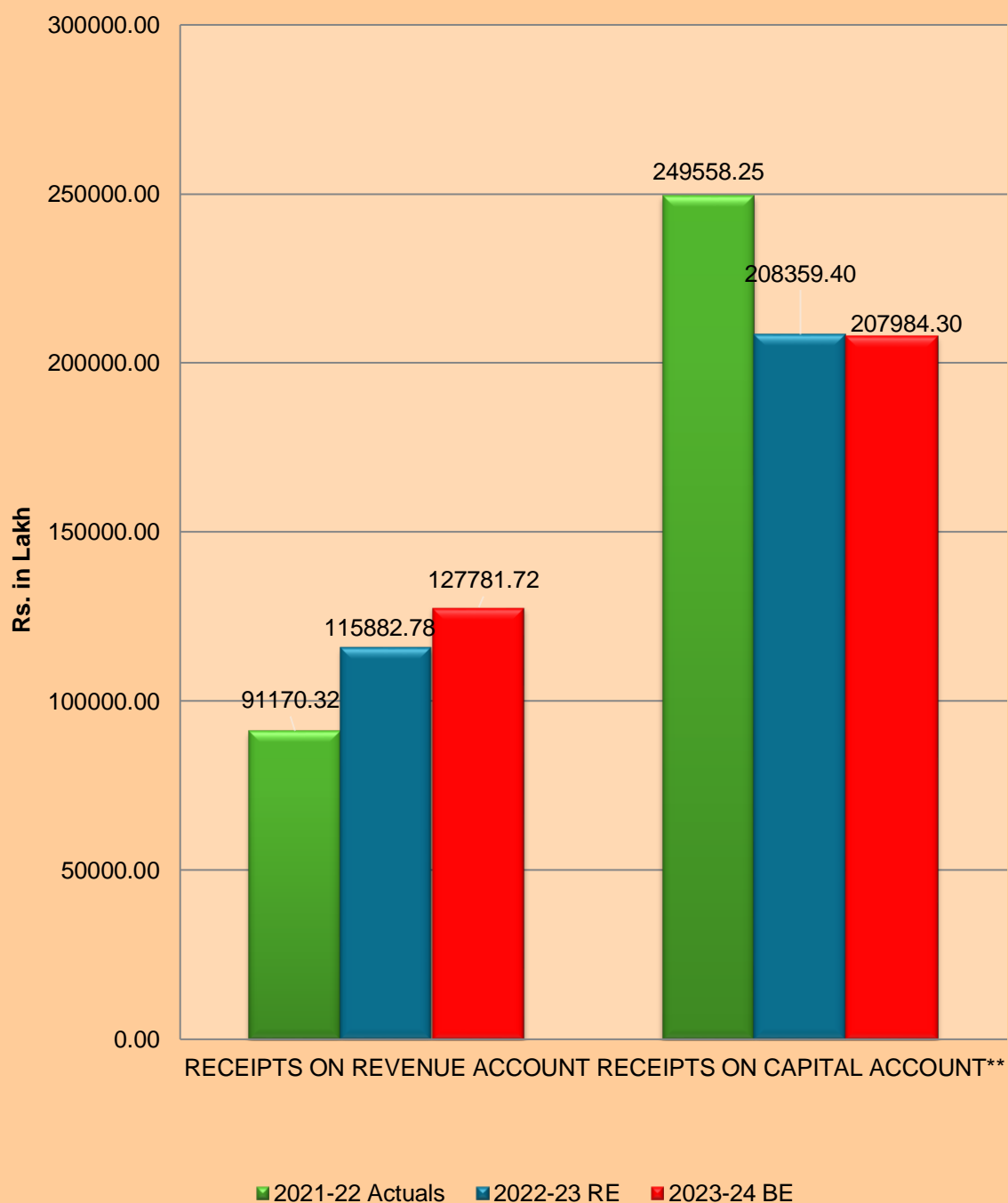
10.2 Details regarding per capita receipts from various taxes and duties are given in Table 10 and also depicted in Chart XII.

TABLE – 10
PER CAPITA RECEIPTS ON REVENUE AND CAPITAL ACCOUNT

					(₹ in Lakh)
Sl. No.	Sources of Receipts	2021-22* Actuals	2022-23* Revised Estimates	2023-24* Budget Estimates	Col.5 as percentage of col. 4
1	2	7	4	5	6
I	RECEIPTS ON REVENUE ACCOUNT	91170.32	115882.78	127781.72	110.27
A)	Tax Revenue	58470.55	62747.14	79163.41	126.71
1	Corporation Tax	6440.40	7249.63	7971.89	109.96
2	Taxes on Income other than Corporation Tax	6386.73	7043.22	7755.59	110.11
3	Other Taxes on Income & Expenditure	0.00	0.00	0.00	0.00
4	Central GST	6228.65	7045.13	8053.76	114.32
5	State GST	17598.97	17666.81	24229.32	137.15
6	Integrated GST	0.00	0.00	0.00	0.00
4	Land Revenue	420.36	260.16	601.65	231.26
5	Stamps & Registration	4113.13	3868.81	6933.94	179.23
6	Estate duty	0.00	0.00	0.00	0.00
7	Taxes on Wealth	1.02	0.00	-0.19	100.00
8	Customs	1435.29	618.73	790.08	127.69
9	Union Excise Duties	703.70	309.51	330.89	106.91
10	State Excise	4148.30	4563.35	5312.70	116.42
11	Sales Tax	8827.43	10990.31	13529.58	123.10
12	Taxes on vehicles	1666.22	2355.43	3150.88	133.77
13	Taxes on Goods and Passengers	142.37	231.28	239.90	103.73
14	Taxes and Duties on Electricity	0.00	0.00	0.00	0.00
15	Service Tax	205.87	10.03	4.99	49.75
16	Other Taxes and Duties on Commodities and Services	152.10	261.75	258.42	98.73
B)	Non-Tax Revenue	24168.74	32129.88	38066.18	118.48
C)	Grants-in-aid & Contribution	8531.03	21278.75	10552.13	49.59
II	RECEIPTS ON CAPITAL ACCOUNT**	249558.25	208359.40	207984.30	99.82
1	Loans and Advances	13.82	243.11	218.15	89.73
2	Loans and Advances from Central Government	6463.73	4165.09	3626.03	87.06
3	Internal Debt of the State Government	26464.26	30477.46	31586.86	103.64
4	Appropriation to contingency fund.	0.00	0.00	0.00	0.00
5	Public Account Receipts	216616.41	173473.74	172553.25	99.47
	GRAND TOTAL	370728.57	324242.18	335766.02	103.55

*Per Capita Receipts are calculated using population based Report of Technical Group on Population Projections for India and States 2011-36 by National Commission on Population, Ministry of Health & Family Welfare, New Delhi.

**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 2023-24. Per Capita Development Expenditure under Revenue Account is expected to increase by 9.72% and Non-Development Expenditure under Revenue account is expected to increase by 10.25% as compared to the previous year 2022-23. The Per Capita Development Expenditure under Capital Account is expected to decrease by 2.02% during 2023-24 over the year 2022-23, while the Per Capita Non-Development Expenditure under Capital Account is also expected to decrease by 15.03% during 2023-24.

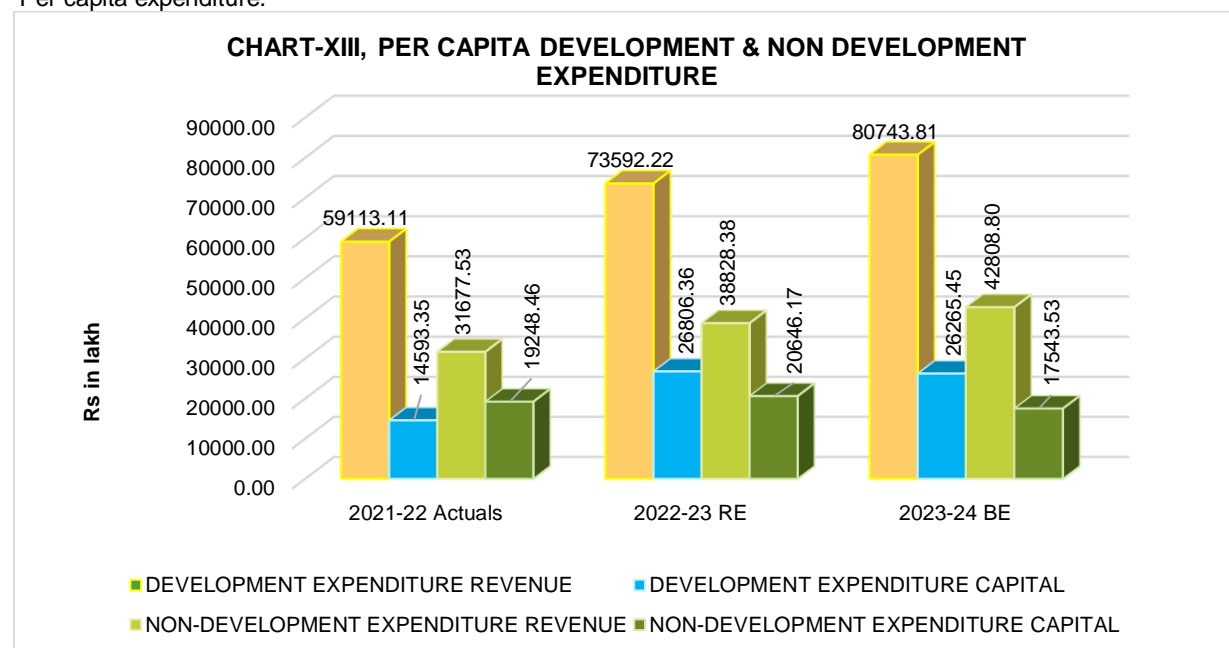
11.2 Details of Per Capita Development and Non-Development Expenditure under Revenue and Capital are shown in Table 11 below and also depicted in Chart XIII.

TABLE-11
PER CAPITA DEVELOPMENT AND NON-DEVELOPMENT EXPENDITURE

(₹ in Lakh)

Sl. No.	Sources of Receipts	2021-22* Actuals	2022-23* Revised Estimates	2023-24* Budget Estimates	Col.5 as percentage of col.6
1	2	3	4	5	6
I	DEVELOPMENT EXPENDITURE	73706.46	100398.58	107009.26	106.58
	REVENUE	59113.11	73592.22	80743.81	109.72
	CAPITAL	14593.35	26806.36	26265.45	97.98
II	NON-DEVELOPMENT EXPENDITURE	50925.99	59474.55	60352.33	101.48
	REVENUE	31677.53	38828.38	42808.80	110.25
	CAPITAL	19248.46	20646.17	17543.53	84.97
III	TOTAL EXPENDITURE	124632.45	159873.13	167361.59	104.68
	REVENUE	90790.64	112420.60	123552.61	109.90
	CAPITAL	33841.81	47452.53	43808.98	92.32

*Per capita expenditure.

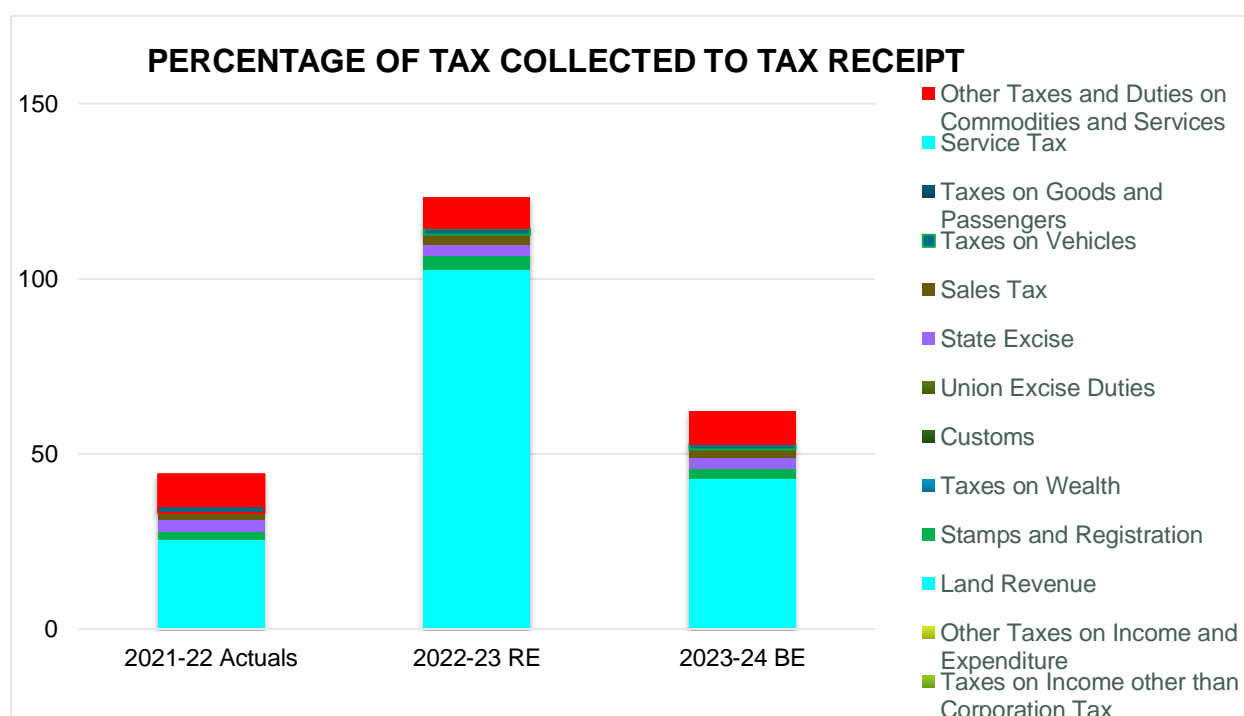


12. PERCENTAGE OF TAX COLLECTION TO TAX RECEIPTS

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	2021-22 Actuals	2022-23 Revised Estimates	2023-24 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	25.36	102.51	43.08
5	Stamps and Registration	2.54	4.02	2.59
6	Taxes on Wealth	0	0	0
7	Customs	0	0	0
8	Union Excise Duties	0	0	0
9	State Excise	3.22	3.25	3.30
10	Sales Tax	2.02	2.84	2.30
11	Taxes on Vehicles	1.95	1.69	1.47
12	Taxes on Goods and Passengers	0	0	0
13	Service Tax	0	0	0
14	Other Taxes and Duties on Commodities and Services	9.12	9.11	9.57
15	Percentage of total tax collection to total tax receipts	0.97	1.51	1.26



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 2020-21 to 2023-24 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	2020-21 Actuals	2021-22 Actuals	2022-23 Revised Estimates	2023-24 Budget Estimates
1	2	3	4	5	6	7
I	TOTAL RECEIPTS ON REVENUE AND CAPITAL ACCOUNT	698.98 (100)	35163.06 (5030.62)	53392.18 (7638.58)	51068.14 (7306.09)	53151.76 (7604.19)
A	RECEIPTS ON REVENUE ACCOUNT	160.98 (100)	11356.88 (7054.84)	14286.40 (8874.64)	18251.54 (11337.77)	20227.85 (12565.44)
1	Tax Revenue	56.84 (100)	7289.69 (12824.93)	9162.35 (12824.93)	9839.68 (17311.19)	12531.57 (22047.09)
2	Non-tax Revenue	36.22 (100)	2737.54 (7558.08)	3787.24 (10456.22)	5060.46 (13971.44)	6025.88 (16636.88)
3	Grants in Aid and Contribution	67.92 (100)	1329.65 (1957.68)	1336.81 (1968.22)	3351.40 (4934.34)	1670.40 (2459.37)
B	RECEIPTS ON CAPITAL ACCOUNT	538.00 (100)	23806.18 (4424.94)	39105.78 (7268.73)	32816.61 (6099.74)	32923.91 (6119.69)
1	Loans and Advances	1.10 (100)	3.58 (325.45)	2.17 (196.85)	38.29 (3480.91)	34.53 (3139.45)
2	Internal Debt of the State Government	1.57 (100)	3765.91 (239866.93)	4146.95 (264136.94)	4800.20 (305745.22)	5000.20 (318484.08)
3	Loans and Advances from Central Government	114.24 (100)	45.68 (39.99)	1012.87 (886.62)	656.00 (574.23)	574.00 (502.45)
4	Public Account Receipts	421.09 (100)	19991.00 (4747.44)	33943.79 (8060.94)	27322.11 (6488.43)	27315.18 (6486.78)

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

