



GOVERNMENT OF GOA
BUDGET IN BRIEF
2024-25



DIRECTORATE OF PLANNING, STATISTICS AND EVALUATION

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P R E F A C E

As the name implies, the brochure “Budget in Brief” is a compact presentation of the salient features of the Budget of the State Government for 2024-25 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 are estimated based on 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.

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

Porvorim,
July, 2024

Vijay B. Saxena
Director

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INTRODUCTION

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

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

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

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

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

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

improvement of Public Health, improvement of Agriculture and Research, Industrial Development, Navigation, Embankment and Drainage Works, Electricity Schemes, Public Works, Transport and Communication etc. The third division is the Account of Debt (Loan, Treasury Bills, Ways and Means Advances) incurred and discharged and of loans and advances made by the State Government, of Local Funds, Private Parties and Others and recoveries from them.

4. The Tax Revenue now includes nationwide Goods and Services Tax (GST). GST is also known as One Nation One Tax i.e. uniform tax slabs for different commodities in all the States/UTs.
5. Part II of the State Budget is the Contingency Fund of the State which is required to be maintained under Article 267(2) of the Constitution of India to meet the unforeseen and emergent expenditure pending authorization of the Legislature.
6. Part III of the Budget is the Public Account of the State which comprises (a) Unfunded Debt, (b) Deposits & Advances and (c) Remittances. Money received by or on behalf of the State Government which cannot be credited to the Consolidated Fund is credited to this Account. For payment out of the Public Account, no demand is required to be presented to the Legislature. In the matter of transactions in respect of first two divisions, Government acts as the Banker. The first two divisions comprise receipts and payments other than those falling under debt heads pertaining to Part-I in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid together with repayments of the former and recoveries of the latter. Unfunded debt of State Provident Fund comes under the first division.
7. Few Reserve Funds have been created for special purposes and deposits are made in those funds by appropriation from the Revenue Account. These funds are Depreciation Reserve Funds of Government Commercial Undertakings, Sinking Funds for amortization of loan, Relief Fund, Local Funds and few other transactions such as Departmental and Permanent Advances, Suspense Accounts etc. The third division includes merely adjusting heads under which appear remittance of cash between treasuries, transfer between different accounting heads and remittances between the State Government and Reserve Bank of India. Credits and debits taken to the adjusting heads in the division are eventually cleared by adjustment under final heads.
8. The combined effect of the transaction in the Consolidated Fund, the Contingency Fund and the Public Account presents the overall Budgetary position with the surplus or deficit thereof. The opening cash balance of the Government Account added or subtracted by the surplus or deficit in the overall transactions of the year produces the closing cash balance of the year. These are the broad outlines of the State Budget from year to year.

1. OVERALL BUDGETARY POSITION

1.1 The overall budget for the year 2024-25, envisages Total Receipts of ₹58978.88 crore both on Revenue and Capital Account + Public Account Receipts as against the Total Expenditure estimated at ₹59052.08 crore, showing overall deficit of ₹73.20 crore. On the Revenue Account, the receipts are estimated at ₹21731.49 crore and expenditure at ₹19887.59 crore, leaving a surplus of ₹1843.90 crore. On Capital Account, the receipts are estimated at ₹37247.39 crore and expenditure at ₹39164.49 crore, thereby showing a deficit of ₹1917.10 crore. Expenditure on Capital Account includes expenditure on Public Account.

1.2 When compared with the revised estimates for 2023-24, the budget estimates of total receipts and expenditure on revenue and capital account for 2024-25, shows an increase of 12.18% (Receipt) and 10.29% (Expenditure) respectively. Grants-in-aid and contributions from the Central Government which amounted to ₹1617.52 crore in the revised estimates in 2023-24, have decreased to ₹1506.57 crore in the budget estimates 2024-25.

1.3 The overall budgetary position under Revenue and Capital Account for the years 2022-23 (Actual) to 2024-25 (Budget Estimates) is depicted in Charts – I & II.

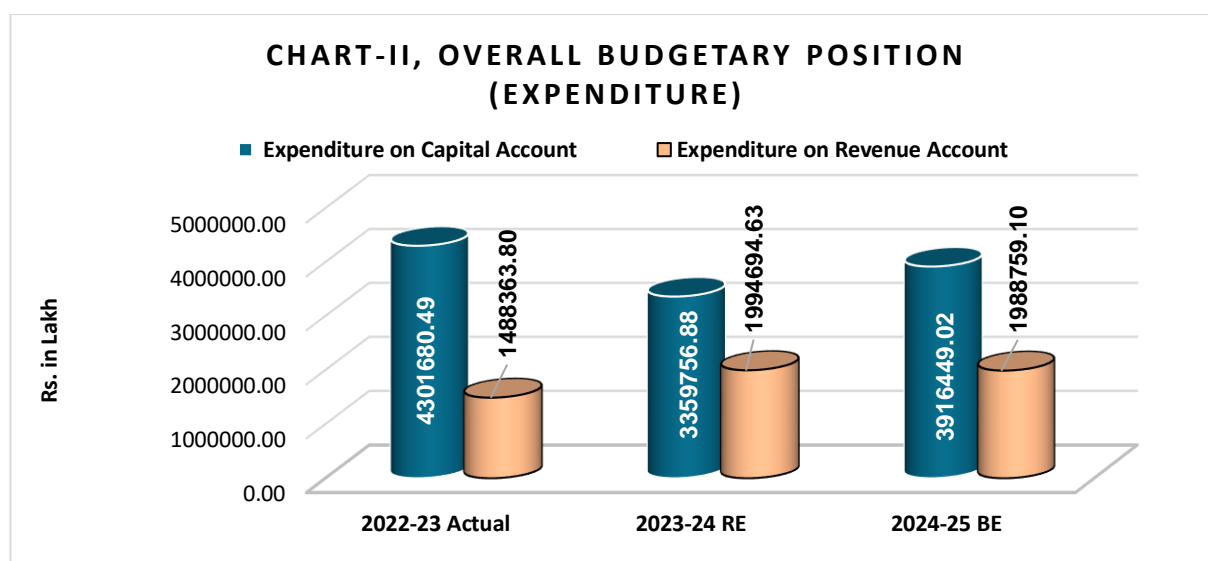
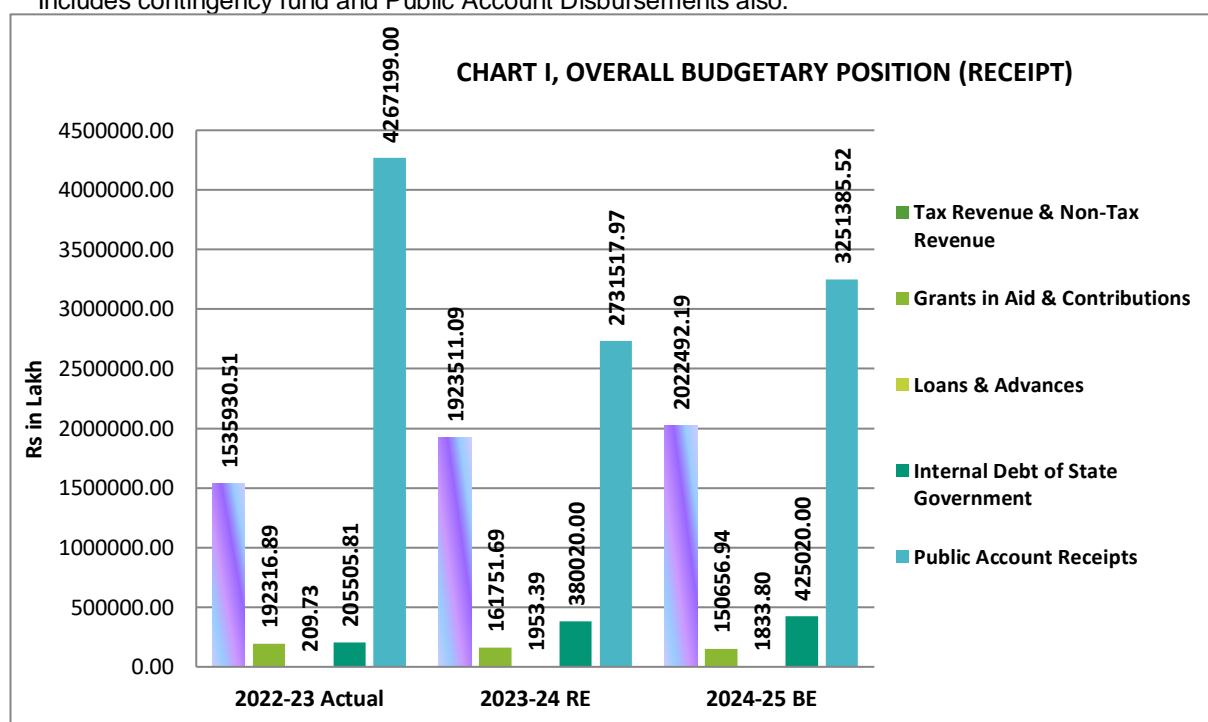
Table 1
OVERALL BUDGETARY POSITION (₹ in lakh)

Sl. No.	Major Head	2022-23 Actuals	2023-24 Revised Estimates	2024-25 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)	1535930.51 (88.87)	1923511.09 (92.24)	2022492.19 (93.07)	105.15
2	Grants-in-Aid and Contributions	192316.89 (11.13)	161751.69 (7.76)	150656.94 (6.93)	93.14
3	Total Revenue Receipts	1728247.40 (100.00)	2085262.78 (100.00)	2173149.13 (100.00)	104.21
4	Expenditure on Revenue Account	1488363.80	1994694.63	1988759.10	99.70
5	Surplus(+) or Deficit(-)	239883.60	90568.15	184390.03	
II	CAPITAL ACCOUNT				
1	Loans and Advances	209.73 (0.00)	1953.39 (0.06)	1833.80 (0.05)	93.88
2	Internal Debt of the State Government	205505.81 (4.54)	380020.00 (11.98)	425020.00 (11.41)	111.84
3	Loans and Advances from Central Government	57275.00 (1.26)	58600.10 (1.85)	46500.00 (1.25)	79.35
4	Public Account Receipts	4267199.00 (94.20)	2731517.97 (86.11)	3251385.52 (87.29)	119.03
5	Total Capital Receipts (Capital Account + Public Account)	4530189.54 (100.00)	3172091.46 (100.00)	3724739.32 (100.00)	117.42
6	Expenditure on Capital Account**	4301680.49	3359756.88	3916449.02	116.57
7	Surplus (+) or Deficit (-)	228509.05	-187665.42	-191709.70	

Table I Contd...

(₹ in lakh)					
Sl. No.	Item	2022-23 Actual	2023-24 Revised Estimates	2024-25 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	6258436.94	5257354.24	5897888.45	112.18
2	Total Expenditure on Revenue and Capital Account	5790044.29	5354451.51	5905208.12	110.29
3	Surplus (+) or Deficit (-)	468392.65	-97097.27	-7319.67	

** Includes contingency fund and Public Account Disbursements also.



2 .REVENUE ACCOUNT

2.1 Of the total estimated Revenue Receipts during the year 2024-25 i.e. ₹21731.49 crore, Tax Revenue is estimated to contribute ₹14100.86 crore (64.89%) and the Non-Tax Revenue ₹6124.06 crore (28.18%). The Grants-in-aid and contributions are placed at ₹1506.57 crore (6.93%). Under the head "Tax-Revenue", the State GST accounts for ₹4366.89 crore (20.10%) of the total Revenue Receipts. Economic Services emerged as the largest source of Non-Tax Revenue to the Government, its contribution being ₹5048.38 crore (23.23%).

2.2 On the expenditure side, General Services at ₹7242.17 crore (36.42%) of the estimated total expenditure, followed by Social Services account for ₹7141.65 crore i.e. 35.91% and Economic Services at ₹5503.76 crore (27.67%), accounted for maximum utilization of funds.

2.3 Table-2 presents details of the principal sources of Receipt/Revenue and the proposed heads of expenditure during 2024-25. Charts-III & IV depict the receipts and expenditure under Revenue Account.

**TABLE-2
REVENUE ACCOUNT**

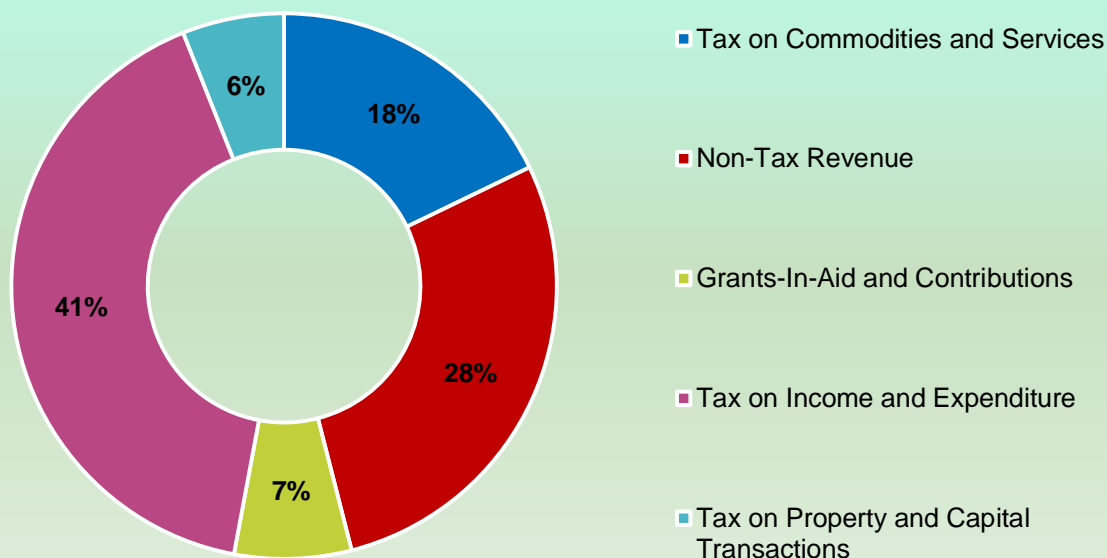
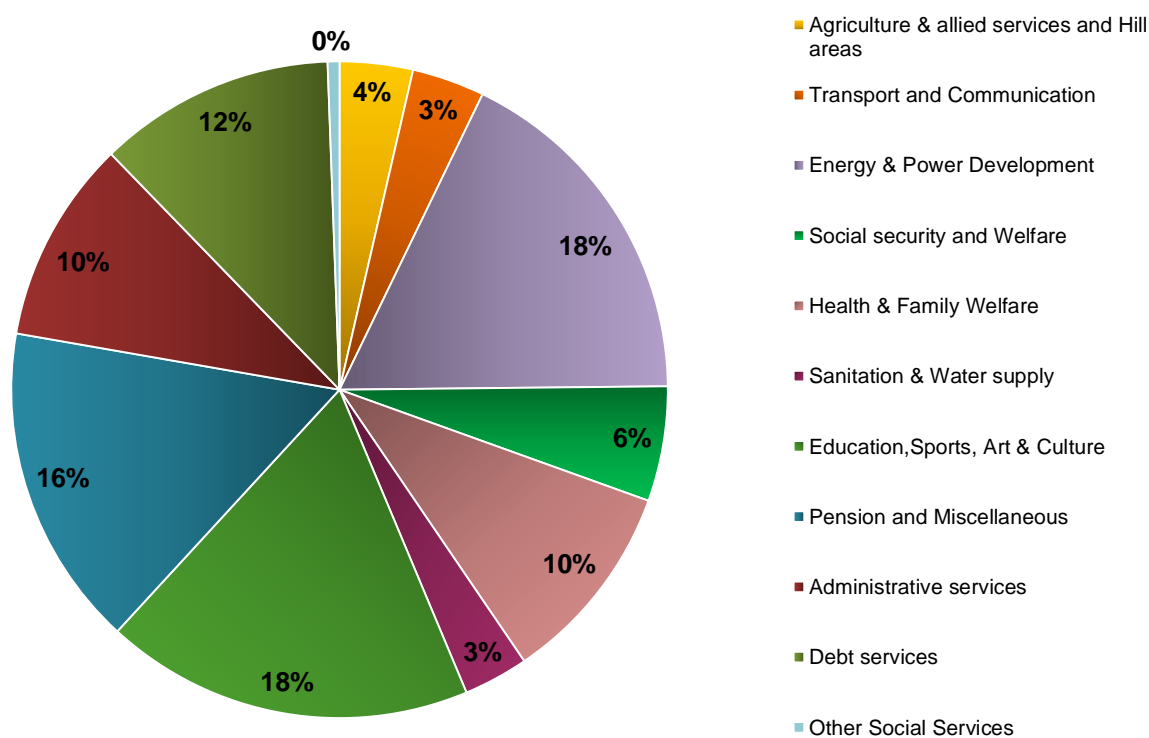
(₹ in Lakh)

Sl. No	Sources of Receipts	Budget Estimates 2024-25	Sl. No.	Heads of Expenditure	Budget Estimates 2024-25
I	TAX REVENUE	1410086.47 (64.89)	I	GENERAL SERVICES	724217.29 (36.42)
A	Tax on Income and Expenditure	891418.14 (41.02)	1	Organs of State	35272.57 (1.77)
1	Corporation Tax	147858.00 (6.80)	2	Fiscal Services	15964.31 (0.80)
2	Taxes on Income other than Corporation Tax	162923.00 (7.50)	3	Debt Interest/Services	209035.00 (10.52)
3	Other Taxes on Income & Expenditure	0.00 (0.00)	4	Administrative Services	179048.07 (9.00)
4	Central GST	143948.00 (6.62)	5	Pension and Miscellaneous Services	284897.34 (14.33)
5	State GST	436689.14 (20.10)			
6	Integrated GST	0.00 (0.00)			
B	Taxes on Property and Capital Transactions	131146.32 (6.04)			
1	Land Revenue	10596.2 (0.49)			
2	Stamps and Registration	120555.12 (5.55)			

Table 2- Contd....

(₹ in lakh)

Sl. No	Sources of Receipts	Budget Estimates 2024-25	Sl. No	Heads of Expenditure	Budget Estimates 2024-25
3	Estate Duty	0.00 (0.00)	II	SOCIAL SERVICES	714165.47 (35.91)
4	Taxes on Wealth	-5.00 (0.00)	1	General, Technical Education, Sports and Youth Services Art and Culture	325147.52 (16.35)
C	Taxes on Commodities and Services	387522.01 (17.83)	2	Medical, Family Welfare & Public Health	179000.61 (9.00)
1	Customs	9608.00 (0.44)		Sanitation and Water Supply	57181.77 (2.88)
2	Union Excise Duties	5745.00 (0.26)	3	Housing and Urban Development	22614 (1.14)
3	State Excise	97495.82 (4.49)	4	Labour Employment	10764.05 (0.54)
4	Sales Tax, Trade Tax etc.	211664.79 (9.74)	5	Social Security and Welfare	101301.29 (5.09)
5	Taxes on Vehicles	54836.50 (2.53)	6	Other Social Services	10418.98 (0.52)
6	Taxes on Goods and Passengers	3365.75 (0.15)	7	Information and Broadcasting	7737.25 (0.39)
7	Taxes and Duties on Electricity	0.00 (0.00)			
8	Service Tax	16.00 (0.00)	III	Economic Services	550376.34 (27.67)
9	Other Taxes and Duties on Commodities and Services	4790.15 (0.22)	1	General Economic Services	48972.12 (2.46)
II	NON-TAX REVENUE	612405.72 (28.18)	2	Agriculture and Allied Services and Hill Areas	64523.35 (3.24)
1	Interest Receipts, Dividend and Profit	1299.26 (0.06)	3	Major, Medium and Minor Irrigation, Command area development & Flood Control	24584 (1.24)
2	General Services	63784.79 (2.94)	4	Industry and Minerals	22292.75 (1.12)
3	Social Services	42483.34 (1.95)	5	Power Development	316164.81 (15.90)
4	Economic Services	504838.33 (23.23)	6	Transport	64031.78 (3.22)
III	GRANTS-IN-AID AND CONTRIBUTIONS	150656.94 (6.93)	7	Science, Technology, Environment	9807.53 (0.49)
	Total (I+II+III)	2173149.13		Total (I+II+III)	1988759.10

CHART-III, HOW A RUPEE COMES (2024-25)**CHART - IV HOW A RUPEE GOES (2024-2025)**

3. SOURCE WISE TAX RECEIPTS ON REVENUE ACCOUNT

3.1 The total Tax Receipts are estimated to increase from ₹13168.77 crore in the year 2023-24 to ₹14400.86 crore in 2024-25 i.e. by 7.08% as compared to the previous year. The State GST, as a major source of Tax Revenue is expected to increase to ₹4366.89 crore i.e. 10.04% over the previous year contributing 30.97% of the total tax revenue. Central GST with ₹1439.48 crore, Corporation tax with ₹1478.58 crore, Taxes on Income other than Corporation Tax with ₹1629.23 crore and Stamps & Registration fees with ₹1205.55 crore are the other major contributors accounting for 10.21%, 10.49%, 11.55% and 8.55% 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)

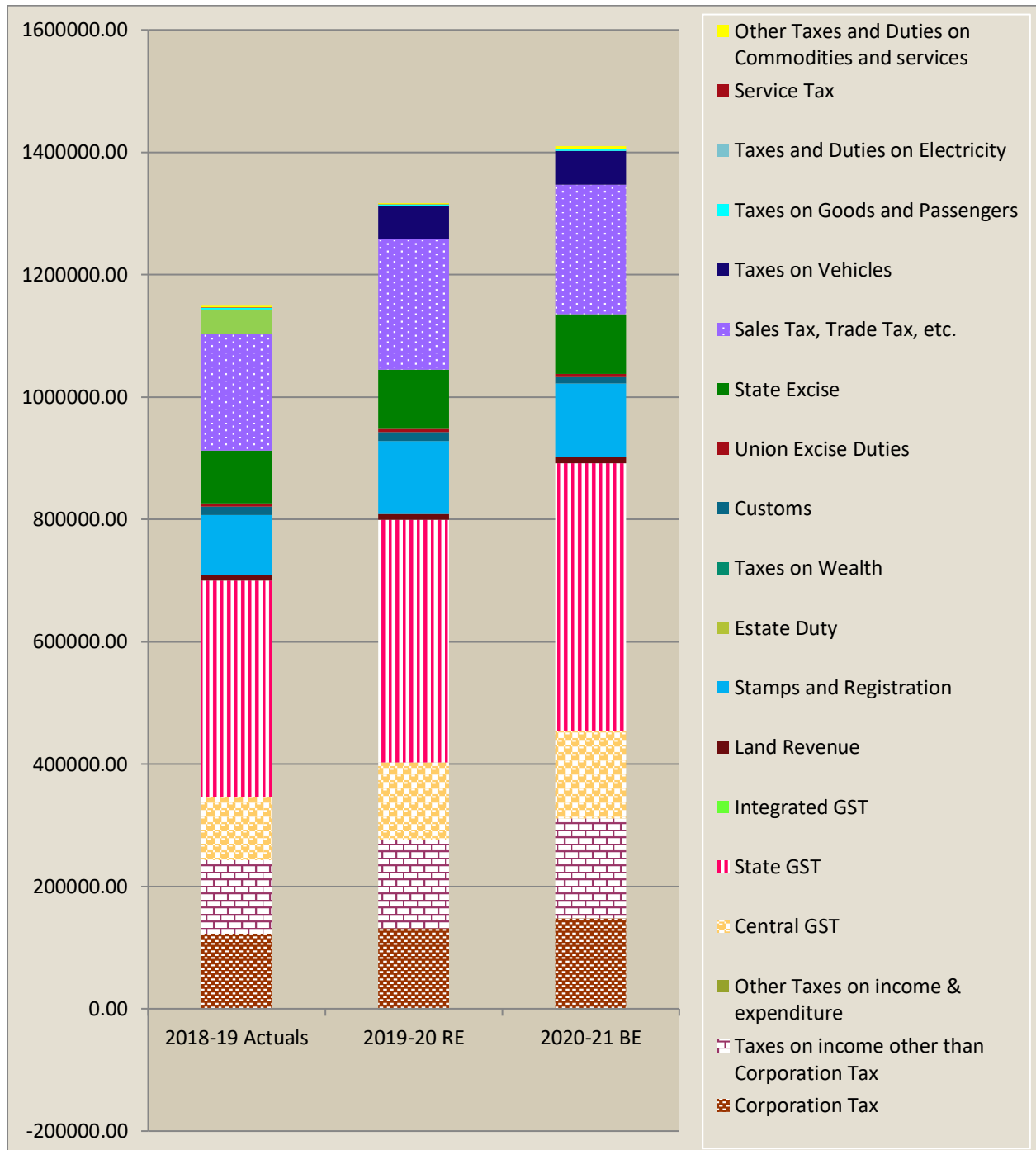
Sl. No.	Sources of Tax Revenue	2022-23 Actuals	2023-24 Revised Estimates	2024-25 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
I	TAX REVENUE	1148998.96	1316877.11	1410086.47	107.08
		(100.00)	(100.00)	(100.00)	
I	TAXES ON INCOME & EXPENDITURE	700048.86	799581.79	891418.14	111.49
		(60.93)	(60.72)	(63.22)	
1	Corporation Tax	122862.00	130965.00	147858.00	112.90
		(10.69)	(9.95)	(10.49)	
2	Taxes on income other than Corporation Tax	119977.00	144263.00	162923.00	112.93
		(10.44)	(10.95)	(11.55)	
3	Other Taxes on income & expenditure	0.00	0.00	0.00	0.00
		(0.00)	(0.00)	(0.00)	
4	Central GST	103574.00	127512.00	143948.00	112.89
		(9.02)	(9.68)	(10.21)	
5	State GST	353635.86	396841.79	436689.14	110.04
		(30.78)	(30.14)	(30.97)	
6	Integrated GST	0.00	0.00	0.00	0.00
		(0.00)	(0.00)	(0.00)	
II	TAXES ON PROPERTY AND CAPITAL	106790.25	128552.73	131146.32	102.02
		(9.29)	(9.76)	(9.30)	
1	Land Revenue	8414.19	9524.07	10596.20	111.26
		(0.73)	(0.72)	(0.75)	
2	Stamps and Registration	98376.06	119031.66	120555.12	101.28
		(8.56)	(9.04)	(8.55)	
3	Estate Duty	0.00	0.00	0.00	0.00
		(0.00)	(0.00)	(0.00)	
4	Taxes on Wealth	0.00	-3.00	-5.00	-166.67
		(0.00)	0.00	0.00	

Table 3 Contd...

(₹in lakh)

Sl. No.	Sources of Tax Revenue	2022-23 Actuals	2023-24 Revised Estimates	2024-25 Budget Estimates	Col.5 as Percentage of col.4
1	2	3	4	5	6
III	TAXES ON COMMODITIES AND SERVICES	342159.85 (29.78)	388742.59 (29.52)	387522.01 (27.48)	99.69
1	Customs	14406.00 (1.25)	14571.00 (1.10)	9608.00 (0.68)	65.94
2	Union Excise Duties	4520.00 (0.39)	5476.00 (0.41)	5745.00 (0.41)	104.91
3	State Excise	86577.22 (7.54)	96100.04 (7.30)	97495.82 (6.91)	101.45
4	Sales Tax, Trade Tax	189876.12 (16.53)	214059.85 (16.26)	211664.79 (15.01)	98.88
5	Taxes on Vehicles	41172.83 (3.58)	53830.79 (4.09)	54836.50 (3.89)	101.87
6	Taxes on Goods and Passengers	2507.82 (0.22)	2625.97 (0.20)	3365.75 (0.24)	128.17
7	Taxes and Duties on Electricity	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00
8	Service Tax	577.00 (0.05)	79.00 (0.01)	16.00 (0.00)	20.25
9	Other Taxes and Duties on Commodities and Services	2522.86 (0.22)	1999.94 (0.15)	4790.15 (0.34)	239.51

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 ₹7630.63 crore for the year 2024-25, there by expecting to register a decrease of 0.69% as compared to the revised estimates for 2023-24. Economic Services are expected to contribute 66.16% of the total Non-Tax receipts with ₹5048.38 crore showing an increase of 4.07% over the previous year. Grants-in-aid and contributions which account for ₹1506.57 crore (19.74%) of the budget are expected to record a decrease of 6.86% over the revised estimates of the preceding year. The receipts from General Services, another major contributor, account for 8.36% 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

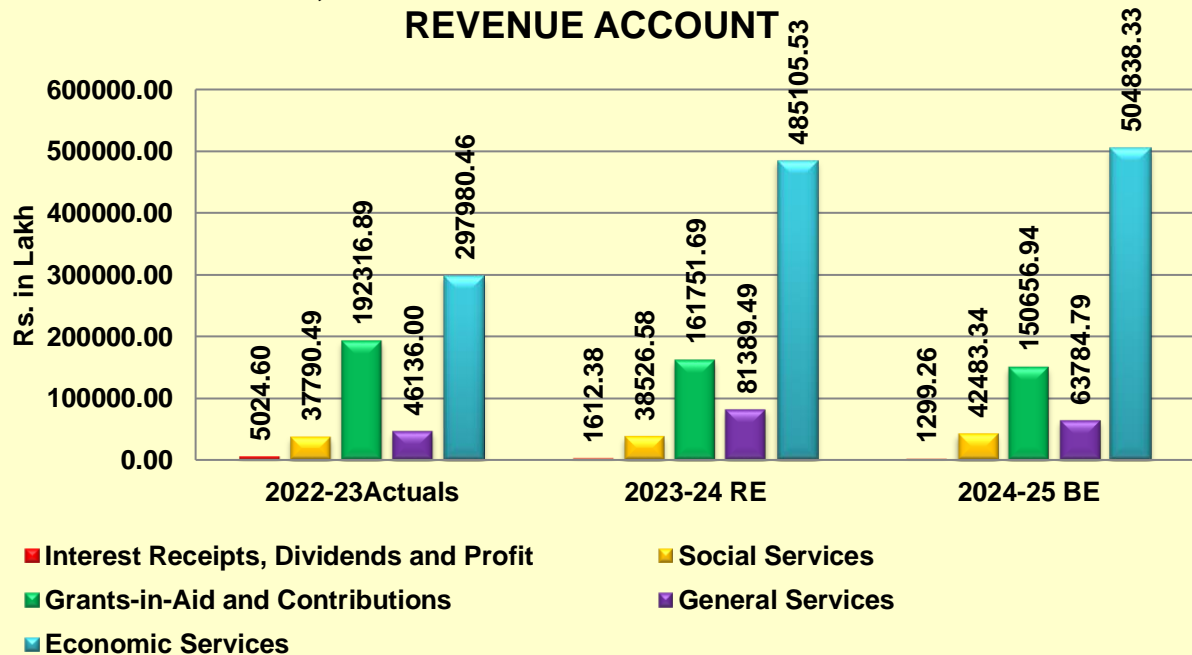
(₹ in lakh)

Sl. No.	Sources of Non-Tax Revenue	2022-23 Actuals	2023-24 Revised Estimates	2024-25 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	NON-TAX RECEIPTS (including grant-in-aid and contribution)	579248.44	768385.67	763062.66	99.31
		(100)	(100)	(100)	
1	Interest Receipts, Dividends and Profit	5024.60	1612.38	1299.26	80.58
		(0.87)	(0.21)	(0.17)	
2	General Services	46136.00	81389.49	63784.79	78.37
		(7.96)	(10.59)	(8.36)	
2.1	Police	720.52	715.50	739.50	103.35
		(0.12)	(0.10)	(0.10)	
2.2	Other Administrative Services	43667.10	73799.45	57537.69	77.96
		(7.54)	(9.60)	(7.54)	
2.3	Other General Services	1748.38	6874.54	5507.60	80.12
		(0.30)	(0.89)	(0.72)	
3	Social Services	37790.49	38526.58	42483.34	110.27
		(6.53)	(5.02)	(5.57)	
3.1	Education, Sports, Art and Culture	3587.45	3569.70	3799.82	106.45
		(0.62)	(0.46)	(0.50)	
3.2	Medical, Family Welfare and Public Health	4521.71	4572.32	5439.40	118.96
		(0.78)	(0.60)	(0.71)	
3.3	Water Supply and Sanitation	23144.80	22247.56	23759.95	106.80
		(4.00)	(2.90)	(3.11)	
3.4	Housing & Urban Development	4985.12	7210.5	8368.55	116.06
		(0.86)	(0.94)	(1.10)	
3.5	Labour and Employment	921.27	902.60	1052.7	116.63
		(0.16)	(0.12)	0.14	
3.6	Other Social Services	630.14	23.90	62.92	263.26
		0.11	0.00	0.01	

Table 4 Contd.....

(₹ in lakh)

Sl. No.	Sources of Non-Tax Revenue	2022-23 Actuals	2023-24 Revised Estimates	2024-25 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
4	Economic Services	297980.46 (51.44)	485105.53 (63.13)	504838.33 (66.16)	104.07
4.1	Crop Husbandry, Animal Husbandry, Dairy Development and Fisheries	1324.65 (0.23)	1653.60 (0.22)	1825.24 (0.24)	110.38
4.2	Forestry & Wild Life	682.45 (0.12)	575.00 (0.07)	755.00 (0.10)	131.30
4.3	Non-Ferrous Mining & Metallurgical Industries	9959.94 (1.72)	8565.88 (1.11)	51921.10 (6.81)	606.14
4.4	Co-operation	121.9 (0.02)	80.17 (0.01)	168.38 (0.02)	210.03
4.5	Major, Medium and Minor Irrigation	3242.83 (0.55)	65661.65 (8.55)	11147.55 (1.46)	16.98
4.6	Power	275705.51 (47.60)	398068.50 (51.81)	426232.70 (55.86)	107.08
4.7	Village, Small & Other Industries	225.78 (0.04)	4291.12 (0.56)	4286.11 (0.56)	99.88
4.8	Other Economic Services	2709.77 (0.47)	1950.02 (0.25)	3602.12 (0.47)	184.72
4.9	Transport	4007.63 (0.69)	4259.59 (0.55)	4900.13 (0.64)	115.04
5	Grants-in-Aid and Contributions	192316.89 (33.20)	161751.69 (21.05)	150656.94 (19.74)	93.14

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 ₹19887.59 crore during the year 2024-25, Development Expenditure and Non-Development Expenditure account for ₹12645.42 crore (63.58%) and ₹7242.17 crore (36.42%) respectively. As compared to the revised estimates of 2023-24, the Development Expenditure for 2024-25 is expected to decrease by 5.12% and the Non-Development expenditure is expected to increase by 9.42%.

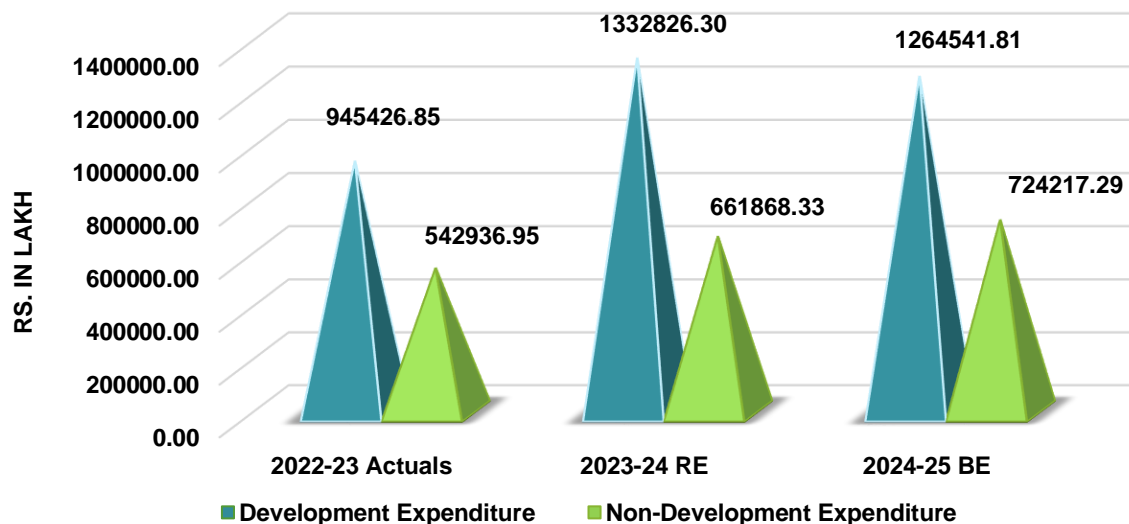
5.2 The expenditure on revenue account by broad groups is given in Table 5 and is also depicted in Chart – VII.

TABLE-5
EXPENDITURE ON REVENUE ACCOUNT BY BROAD GROUPS

(₹ in lakh)

Sl. No.	Broad Groups of Expenditure	2022-23 Actuals	2023-24 Revised Estimates	2024-25 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	EXPENDITURE ON REVENUE ACCOUNT	1488363.80	1994694.63	1988759.11	99.70
		(100)	(100)	(100)	
I	Development Expenditure	945426.85	1332826.30	1264541.82	94.88
		(63.52)	(66.82)	(63.58)	
1	Economic Services	411952.30	581205.54	550376.34	94.70
		(27.68)	(29.14)	(27.67)	
2	Social Services	533474.55	751620.76	714165.48	95.02
		(35.84)	(37.68)	(35.91)	
II	Non-Development Expenditure	542936.95	661868.33	724217.29	109.42
		(36.48)	(33.18)	(36.42)	
1	General Services	542936.95	661868.33	724217.29	109.42
		(36.48)	(33.18)	(36.42)	

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 2024-25, the expenditure on Economic Services and Social Services is estimated at ₹5503.76 crore and ₹7141.65 crore respectively accounting for 43.52% and 56.48% of the total development expenditure.

6.3 Under Economic Services, the single largest head of expenditure is ₹3161.65 crore for Energy and Power Development Fund, accounting for 25.00% of the total Development Expenditure which is expected to decrease by 5.85% over the previous year. Out of the estimates of total budget of ₹7141.65 crore under Social Services, an amount of ₹3251.48 crore (25.71%) of the total development expenditure which is 6.76% less 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 ₹1790.01 crore (14.16%) of the total expenditure showing a fall of 9.41% over the revised estimates of 2023-24.

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

TABLE-6
DEVELOPMENT EXPENDITURE
(REVENUE ACCOUNT)

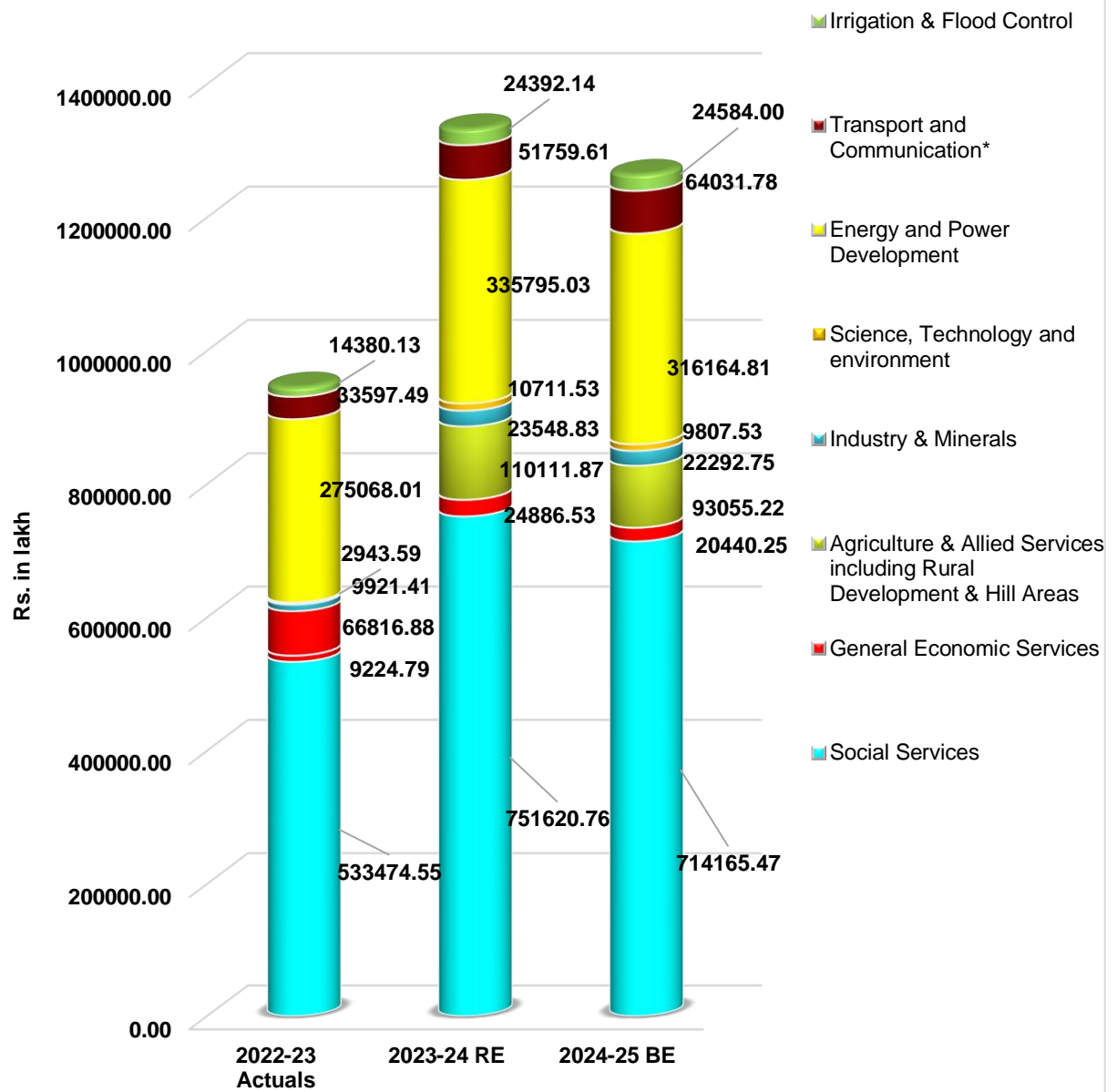
(₹ in lakh)					
Sl. No.	Heads of Expenditure	2022-23 Actuals	2023-24 Revised Estimates	2024-25 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	Development Expenditure	945426.85	1332826.30	1264541.82	94.88
		(100)	(100)	(100)	
I	Social Services	533474.55	751620.76	714165.47	95.02
		(56.43)	(56.39)	(56.48)	
1	General & Technical Education, Sports & Youth Services, Art & Culture	238343.21	348739.04	325147.52	93.24
		(25.21)	(26.17)	(25.71)	
2	Medical, Public Health & Family Welfare	135144.18	197588.62	179000.61	90.59
		(14.30)	(14.82)	(14.16)	
3	Water Supply & Sanitation	24035.30	40469.90	57181.77	141.29
		(2.54)	(3.04)	(4.52)	
4	Housing & Urban Development	14639.69	28815	22614.00	78.48
		(1.55)	(2.16)	(1.79)	
5	Labour & Employment	6823.19	12865.42	10764.05	83.67
		(0.72)	(0.97)	(0.85)	
6	Social Security & Welfare	93049.75	99984.82	99189.69	99.20
		(9.84)	(7.50)	(7.84)	
7	Other Social Services including SCs, STs & OBCs	14897.56	13101.41	12530.58	95.64
		(1.58)	(0.98)	(0.99)	
8	Information & Broadcasting	6541.67	10056.55	7737.25	76.94
		(0.69)	(0.75)	(0.62)	

Table 6 Contd.....

(₹ in lakh)

Sl. No	Heads of Expenditure	2022-23 Actuals	2023-24 Revised Estimates	2024-25 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
II	Economic Services	411952.30	581205.54	550376.34	94.70
		(43.57)	(43.61)	(43.52)	
1	General Economic Services	9224.79	24886.53	20440.25	82.13
		(0.98)	(1.87)	(1.62)	
2	Agriculture & Allied Services including Rural Development & Hill areas	66816.88	110111.87	93055.22	84.51
		(7.07)	(8.26)	(7.36)	
2.1	Fisheries, Animal Husbandry & Dairy Development, Soil & Water Conservation & Crop Husbandry	29608.42	44532.15	41630.50	93.48
		(3.13)	(3.34)	(3.29)	
2.2	Forestry & Wild Life	8876.4	15245.08	12548.78	82.31
		(0.94)	(1.15)	(0.99)	
2.3	Rural Development	21171.1	38696.73	28531.87	73.73
		(2.24)	(2.90)	(2.26)	
2.4	Others	7160.96	11637.91	10344.07	88.88
		(0.76)	(0.87)	(0.82)	
3	Industry & Minerals	9921.41	23548.83	22292.75	94.67
		(1.05)	(1.77)	(1.76)	
3.1	Industries	6290.05	13351.95	12747.20	95.47
		(0.67)	(1.00)	(1.01)	
3.2	Village & Small Industries	2482.51	7404.17	6828.70	92.23
		(0.26)	(0.56)	(0.54)	
3.3	Non-Ferrous Mining & Metallurgical Industries	1148.85	2792.71	2716.85	97.28
		(0.12)	(0.21)	(0.21)	
4	Energy and Power Development	275068.01	335795.03	316164.81	94.15
		(29.09)	(25.19)	(25.00)	
4.1	Power	274414.48	331521.38	309607.71	93.39
		(29.02)	(24.87)	(24.48)	
4.2	Non-Conventional Sources of Energy	653.53	4273.65	6557.10	153.43
		(0.07)	(0.32)	(0.52)	
5	Irrigation and Flood Control	14380.13	24392.14	24584.00	100.79
		(1.52)	(1.83)	(1.94)	
6	Transport	33597.49	51759.61	64031.78	123.71
		(3.55)	(3.89)	(5.06)	
6.1	Road Transport, Roads and Bridges	26745.00	42330.60	55617.69	131.39
		(2.83)	(3.18)	(4.40)	
6.2	Civil Aviation, Inland Transport & Others	6852.49	9429.01	8414.09	89.24
		(0.72)	(0.71)	(0.66)	
7	Science, Technology and Environment	2943.59	10711.53	9807.53	91.56
		(0.31)	(0.80)	(0.78)	
7.1	Other Scientific Research	2519.44	6288.15	6489.21	103.20
		(0.27)	(0.47)	(0.52)	
7.2	Ecology and Environment	424.15	4423.38	3318.32	75.02
		(0.04)	(0.33)	(0.26)	

CHART-VIII, DEVELOPMENT EXPENDITURE ON REVENUE ACCOUNT



7. NON-DEVELOPMENT EXPENDITURE (REVENUE ACCOUNT)

7.1 Non-Development Expenditure under General Services during 2024-25 is estimated at 7242.17 crore as against the revised estimates of ₹6618.68 crore for 2023-24, thereby showing an increase of 9.42%. The expenditure towards Organs of the State has increased by 0.39% during 2024-25 i.e. from ₹351.37 crore in 2023-24 to ₹352.73 crore in 2024-25. The expenditure under Fiscal Services shows decreasing trend from ₹169.57 crore in 2023-24 to ₹159.64 crore in 2024-25 i.e. by 5.85%. The expenditure in respect of Debt Services is expected to increase by 5.91% whereas Administrative Services is showing a decrease of 5.08% during 2024-25 as compared to the previous year's revised estimates. The expenditure on Pension and Miscellaneous General Services is also estimated to go up by 27.31% during 2024-25. The expenses on Debt Services, Pension and Miscellaneous General Services and Administrative Services are estimated at 28.86%, 24.72% and 39.34% respectively of the total non-development expenses on revenue account during 2024-25.

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)

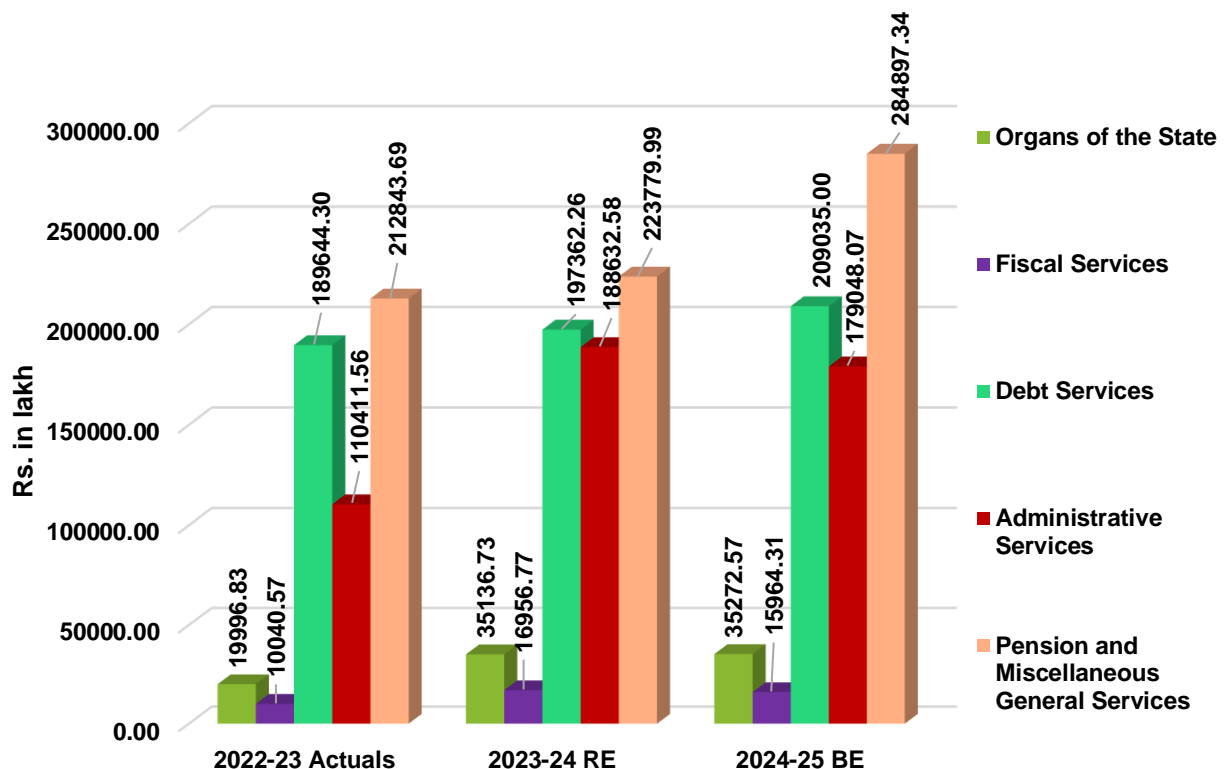
Sl. No.	Heads of Expenditure	2022-23 Actuals	2023-24 Revised Estimates	2024-25 Budget Estimates	Col.5 as percent age of col.4
1	2	3	4	5	6
	NON-DEVELOPMENT EXPENDITURE (GENERAL SERVICES)	542936.95	661868.33	724217.29	109.42
		<i>(100.00)</i>	<i>(100.00)</i>	<i>(100.00)</i>	
1	Organs of the State	19996.83	35136.73	35272.57	100.39
		<i>(3.68)</i>	<i>(5.31)</i>	<i>(4.87)</i>	
1.1	Parliament/State/Union Territory Legislature, President, Vice-president/ Governor, Administrator of Union Territories, Council of Ministers & Elections	9926.43	19792.07	19441.39	98.23
		<i>(1.83)</i>	<i>(2.99)</i>	<i>(2.68)</i>	
1.2	Administration of Justice	10070.40	15344.66	15831.18	103.17
		<i>(1.85)</i>	<i>(2.32)</i>	<i>(2.19)</i>	
2	Fiscal Services	10040.57	16956.77	15964.31	94.15
		<i>(1.85)</i>	<i>(2.56)</i>	<i>(2.21)</i>	
2.1	Collection of Taxes on Property and Capital Transaction	4242.45	7001.14	6450.71	92.14
		<i>(0.78)</i>	<i>(1.06)</i>	<i>(0.89)</i>	
2.2	Collection of Taxes on Commodities and Services	5798.12	8829.62	8448.60	95.68
		<i>(1.07)</i>	<i>(1.33)</i>	<i>(1.17)</i>	
2.3	Other Fiscal Services	0.00	1126.01	1065.00	94.58
		<i>(0.00)</i>	<i>(0.17)</i>	<i>(0.15)</i>	

Table 7 Contd.....

(₹ in Lakh)

Sl. No.	Heads of Expenditure	2022-23 Actuals	2023-24 Revised Estimates	2024-25 Budget Estimates	Col.5 as percent age of col.4
1	2	3	4	5	6
3	Debt Services	189644.30 (34.93)	197362.26 (29.82)	209035.00 (28.86)	105.91
3.1	Interest Payment	181644.3 (33.46)	191362.26 (28.91)	205035.00 (28.31)	107.14
3.2	Appropriation for reduction	8000.00 (1.47)	6000.00 (0.91)	4000.00 (0.55)	66.67
4	Administrative Services	110411.56 (20.34)	188632.58 (28.50)	179048.07 (24.72)	94.92
4.1	Secretariat General Services, District Administration, Treasury and Accounts Administration	18396.92 (3.39)	24819.53 (3.75)	23744.80 (3.28)	95.67
4.2	Police and Jails	65658.72 (12.10)	91919.26 (13.89)	89472.75 (12.35)	97.34
4.3	Public Works	11632.16 (2.14)	48545.88 (7.33)	45298.82 (6.25)	93.31
4.4	Other Administrative Services	14723.76 (2.71)	23347.91 (3.53)	20531.70 (2.84)	87.94
5	Pension and Miscellaneous General Services	212843.69 (39.20)	223779.99 (33.81)	284897.34 (39.34)	127.31

CHART -IX, NON-DEVELOPMENT EXPENDITURE ON REVENUE ACCOUNT



8. CAPITAL ACCOUNT

8.1 The total receipts on Capital Account for 2024-25 are estimated at ₹37247.39 crore against the disbursement of ₹39164.49 crore, showing a deficit of ₹1917.10 crore. The receipts in the budget, show an increase of 17.42% as compared to the revised estimates, 2023-24. Receipts under the head of Internal Debt of the State Government are estimated to increase from ₹3800.20 crore to ₹4250.20 crore in 2024-25 i.e. by 11.84% over the year 2023-24. So also, the Loans and Advances from the Central Government are estimated to decrease from ₹586.00 crore in 2023-24 to ₹465.00 crore (20.65%) in 2024-25.

8.2 The Capital Account Disbursements in 2024-25 are expected to increase to ₹39164.49 crore from ₹33597.57 crore in 2023-24, registering an increase of 16.57%. The Internal Debt of the State Government is expected to decline sharply by 2.32% whereas Loans & Advances are expected to decline by a record 13.88%.

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

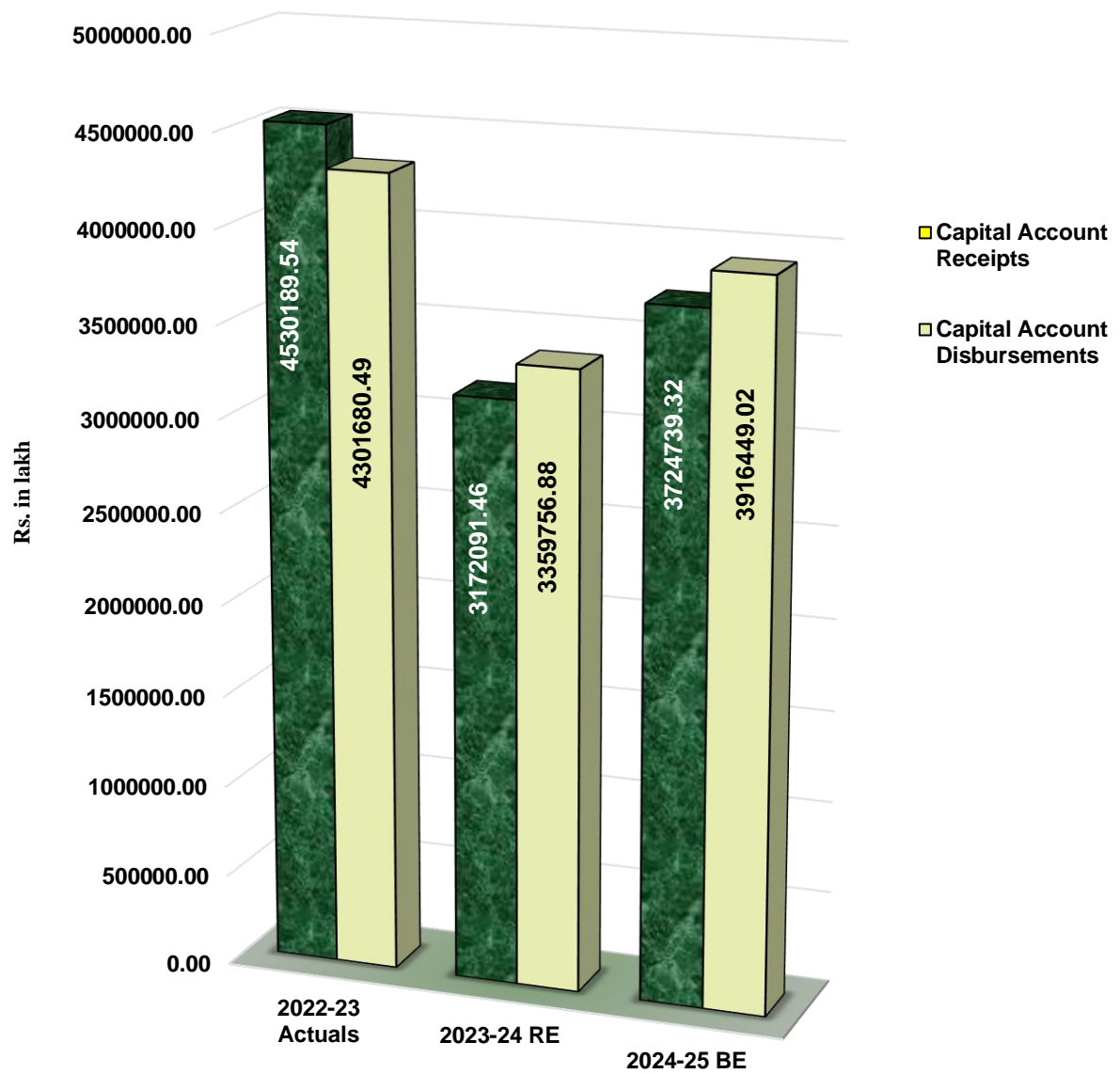
(₹ in lakh)

Sl.No.	Heads of Receipts/Disbursements	2022-23 Actuals	2023-24 Revised Estimates	2024-25 Budget Estimates	Col.5 as percenta ge of col.4
1	2	3	4	5	6
1	Capital Account Receipts*	4530189.54 (100.00)	3172091.46 (100.00)	3724739.32 (100.00)	117.42
1.1	Loans and Advances	209.73 (0.00)	1953.39 (0.06)	1833.80 (0.05)	93.88
1.2	Loans and Advances from Central Govt.	57275.00 (1.27)	58600.10 (1.85)	46500.00 (1.25)	79.35
1.3	Internal Debt of the State Govt.	205505.81 (4.54)	380020.00 (11.98)	425020.00 (11.41)	111.84
1.4	Public Account Receipts	4267199.00 (94.19)	2731517.97 (86.11)	3251385.52 (87.29)	119.03
2	Capital Account Disbursements**	4301680.49 (100.00)	3359756.88 100.00	3916449.02 100.00	116.57
2.1	Capital Outlay	344085.76 (8.00)	467960.84 (13.93)	485323.76 (12.39)	103.71
2.2	Loans and Advances	430.11 (0.01)	1177.51 (0.04)	1014.04 (0.03)	86.12
2.3	Loans and Advances from Central Govt.	7727.77 (0.18)	10056.10 (0.30)	10056.10 (0.26)	100.00
2.4	Transfer to Contingency Fund	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00
2.5	Internal Debt of the State Government	120217.04 (2.79)	182210.00 (5.42)	177981.54 (4.54)	97.68
2.6	Public Account Disbursements	3829219.81 (89.02)	2698352.43 (80.31)	3242073.58 (82.78)	120.15
3	Capital Account Surplus (+) or Deficit (-)	228509.05	-187665.42	-191709.70	

*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 2024-25 works out to 60.70% and 39.30% respectively. The percentage shares of Social Services and Economic Services under Development Expenditure work out to 23.20% and 37.50% 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)

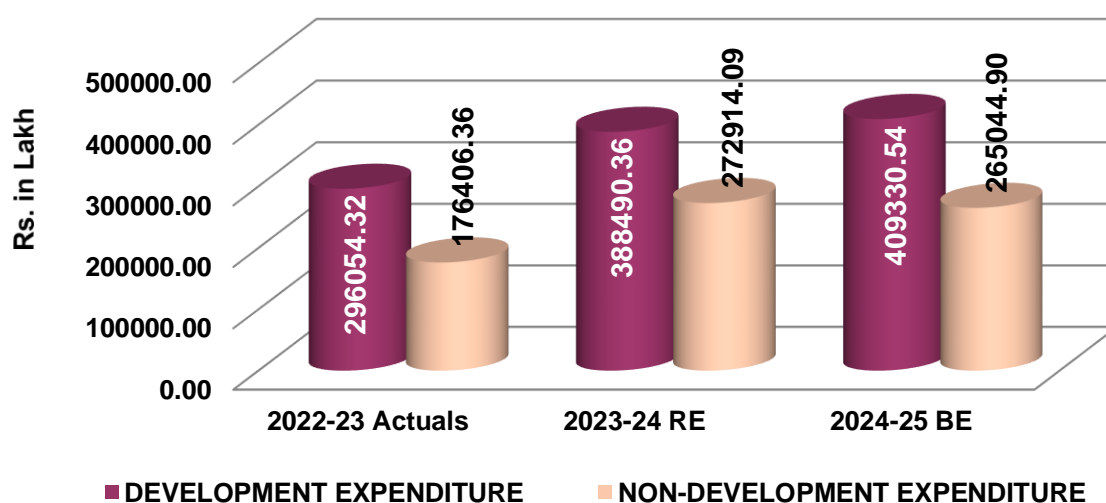
Sl.No.	Heads of Expenditure	2022-23 Actual	2023-24 Revised Estimates	2024-25 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	EXPENDITURE ON CAPITAL ACCOUNT	472460.68 (100.00)	661404.45 (100.00)	674375.44 (100.00)	101.96
I	DEVELOPMENT EXPENDITURE	296054.32 (62.66)	388490.36 (58.74)	409330.54 (60.70)	105.36
A	Social Services	91627.43 (19.39)	146472.66 (22.15)	156461.63 (23.20)	106.82
1	Education, Sports, Art & Culture	11419.12 (2.41)	29849.26 (4.51)	33322.59 (4.94)	111.64
2	Medical, Family Welfare, Public Health, Sanitation & Water Supply	46048.48 (9.75)	77734.96 (11.76)	91816.03 (13.61)	118.11
3	Housing	5789.3 (1.23)	55.80 (0.01)	0.01 (0.00)	0.02
4	Urban Development	25093.44 (5.31)	29762.62 (4.50)	23575.00 (3.50)	79.21
5	Others	3277.09 (0.69)	9070.02 (1.37)	7748.00 (1.15)	85.42
B	Economic Services	204426.89 (43.27)	242017.70 (36.59)	252868.91 (37.50)	104.48
1	General Economic Services	25492.22 (5.39)	19901.00 (3.01)	24471.00 (3.63)	122.96
2	Agricultural & Allied Services including Rural Development & Hill Areas	12314.72 (2.61)	5916.02 (0.89)	9947.12 (1.48)	168.14
3	Industries & Minerals	11849.13 (2.51)	2975.00 (0.45)	1580.12 (0.23)	53.11

Table 9 Contd.....

(₹ in Lakh)

Sl. No.	Heads of Expenditure	2022-23 Actual	2023-24 Revised Estimates	2024-25 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
4	Water and Power Development	77465.80 (16.40)	102451.00 (15.49)	118104.70 (17.51)	115.28
4.1	Irrigation and Flood Control	29481.67 (6.24)	38199.00 (5.78)	40015.00 (5.93)	104.75
4.2	Power Projects	47812.45 (10.12)	62252.00 (9.41)	77888.70 (11.55)	125.12
4.3	Non-Conventional Sources of Energy	171.68 (0.04)	2000.00 (0.30)	201.00 (0.03)	10.05
5	Transport and Communication	77305.02 (16.36)	110774.68 (16.75)	98765.97 (14.65)	89.16
5.1	Roads and Bridges	67841.07 (14.36)	94774.00 (14.33)	83703.76 (12.42)	88.32
5.2	Others	9463.95 (2.00)	16000.68 (2.42)	15062.21 (2.23)	94.13
II	NON-DEVELOPMENT EXPENDITURE	176406.36 (37.34)	272914.09 (41.26)	265044.9 (39.30)	97.12
1	General Services	48031.44 (10.17)	79470.48 (12.01)	75993.22 (11.27)	95.62
2	Loans and Advances	430.11 (0.09)	1177.51 (0.18)	1014.04 (0.15)	86.12
3	Loans and Advances from Government of India	7727.77 (1.64)	10056.10 (1.52)	10056.10 (1.49)	100.00
4	Internal Debt of the State Government	120217.04 (25.44)	182210 (27.55)	177981.54 (26.39)	97.68
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 2024-25 together work out to ₹370703.23 as compared to ₹332113.34 for 2023-24, showing thereby an increase of 11.62%. Estimates of per capita receipts on Revenue and Capital Account for 2024-25 are placed at ₹136590.14 and ₹234113.09 respectively as against ₹131728.54 and ₹200384.80 respectively for 2023-24. The per capita tax revenue is expected to rise by 6.54 % in 2024-25 as compared to 2023-24.

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

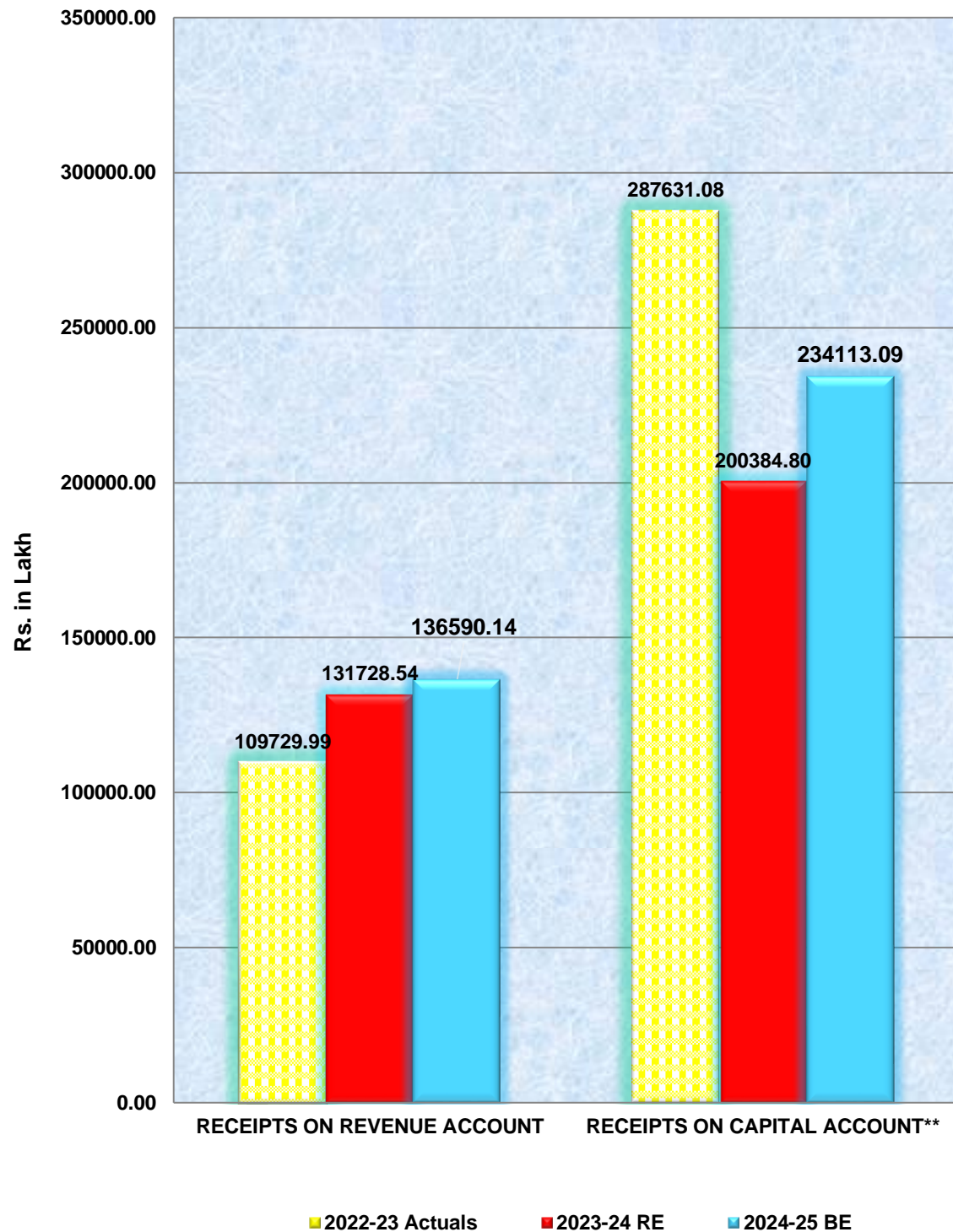
TABLE – 10
PER CAPITA RECEIPTS ON REVENUE AND CAPITAL ACCOUNT

(₹ in Lakh)					
Sl. No.	Sources of Receipts	2022-23* Actual	2023-24* Revised Estimates	2024-25* Budget Estimates	Col.5 as percentage of col. 4
1	2	3	4	5	6
I	RECEIPTS ON REVENUE ACCOUNT	109729.99	131728.54	136590.14	103.69
A)	Tax Revenue	72952.31	83188.70	88628.94	106.54
1	Corporation Tax	7800.76	8273.22	9293.40	112.33
2	Taxes on Income other than Corporation Tax	7617.59	9113.27	10240.29	112.37
3	Other Taxes on Income & Expenditure	0.00	0.00	0.00	0.00
4	Central GST	6576.13	8055.09	9047.64	112.32
5	State GST	22453.07	25068.97	27447.46	109.49
6	Integrated GST	0.00	0.00	0.00	0.00
7	Land Revenue	534.23	601.65	666.01	110.70
8	Stamps & Registration	6246.10	7519.37	7577.32	100.77
9	Estate duty	0.00	0.00	0.00	0.00
10	Taxes on Wealth	0.00	-0.19	-0.31	0.00
11	Customs	914.67	920.47	603.90	65.61
12	Union Excise Duties	286.98	345.93	361.09	104.38
13	State Excise	5496.97	6070.75	6127.96	100.94
14	Sales Tax	12055.63	13522.42	13303.88	98.38
15	Taxes on vehicles	2614.15	3400.56	3446.67	101.36
16	Taxes on Goods and Passengers	159.23	165.89	211.55	127.53
17	Taxes and Duties on Electricity	0.00	0.00	0.00	0.00
18	Service Tax	36.63	4.99	1.01	20.15
19	Other Taxes and Duties on Commodities and Services	160.18	126.34	301.08	238.31
B)	Non-Tax Revenue	24567.08	38321.79	38491.87	100.44
C)	Grants-in-aid & Contribution	12210.60	10218.05	9469.32	92.67
II	RECEIPTS ON CAPITAL ACCOUNT**	287631.08	200384.80	234113.09	116.83
1	Loans and Advances	13.32	123.40	115.26	93.41
2	Loans and Advances from Central Government	3636.51	3701.84	2922.69	78.95
3	Internal Debt of the State Government	13047.99	24006.32	26714.02	111.28
4	Appropriation to contingency fund.	0.00	0.00	0.00	0.00
5	Public Account Receipts	270933.27	172553.25	204361.13	118.43
	GRAND TOTAL	397361.08	332113.34	370703.23	111.62

*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 2024-25. Per Capita Development Expenditure under Revenue Account is expected to decrease by 5.60% and Non-Development Expenditure under Revenue account is expected to increase by 8.87% as compared to the previous year 2023-24. The Per Capita Development Expenditure under Capital Account is expected to increase by 4.83% during 2024-25 over the year 2023-24, while the Per Capita Non-Development Expenditure under Capital Account is also expected to decrease by 3.37% during 2024-25

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.

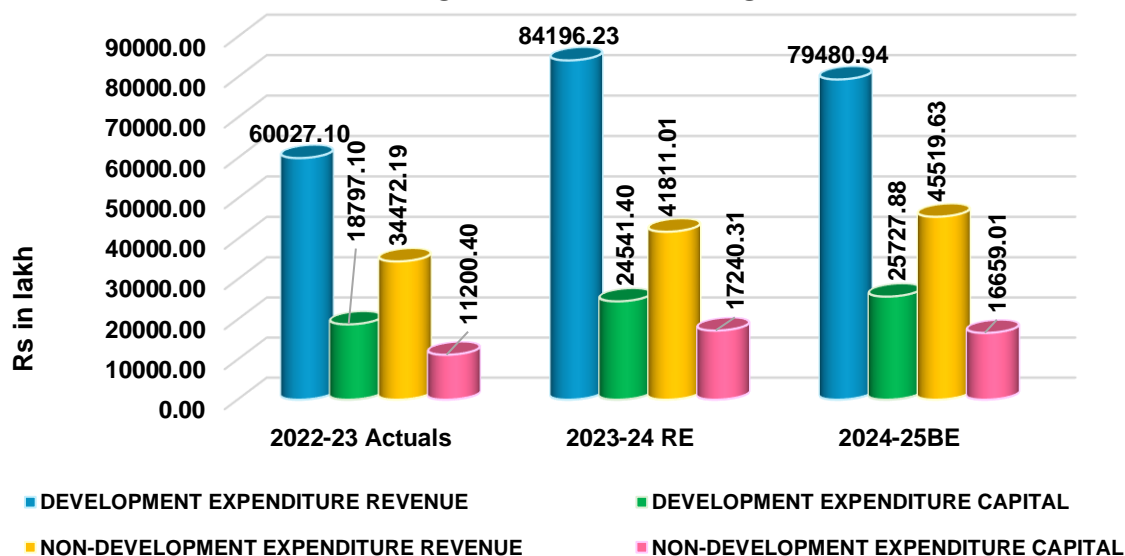
TABLE-11
PER CAPITA DEVELOPMENT AND NON-DEVELOPMENT EXPENDITURE

(₹ in Lakh)

Sl. No.	Sources of Receipts	2022-23* Actual	2023-24* Revised Estimates	2024-25* Budget Estimates	Col.5 as percentage of col. 4
1	2	3	4	5	6
I	DEVELOPMENT EXPENDITURE	78824.20	108737.63	105208.82	96.75
	REVENUE	60027.10	84196.23	79480.94	94.40
	CAPITAL	18797.10	24541.40	25727.88	104.83
II	NON-DEVELOPMENT EXPENDITURE	45672.59	59051.32	62178.64	105.30
	REVENUE	34472.19	41811.01	45519.63	108.87
	CAPITAL	11200.40	17240.31	16659.01	96.63
III	TOTAL EXPENDITURE	124496.79	167788.95	167387.46	99.76
	REVENUE	94499.29	126007.24	125000.57	99.20
	CAPITAL	29997.50	41781.71	42386.89	101.45

*Per capita expenditure.

CHART-XIII, PER CAPITA DEVELOPMENT & NON DEVELOPMENT EXPENDITURE

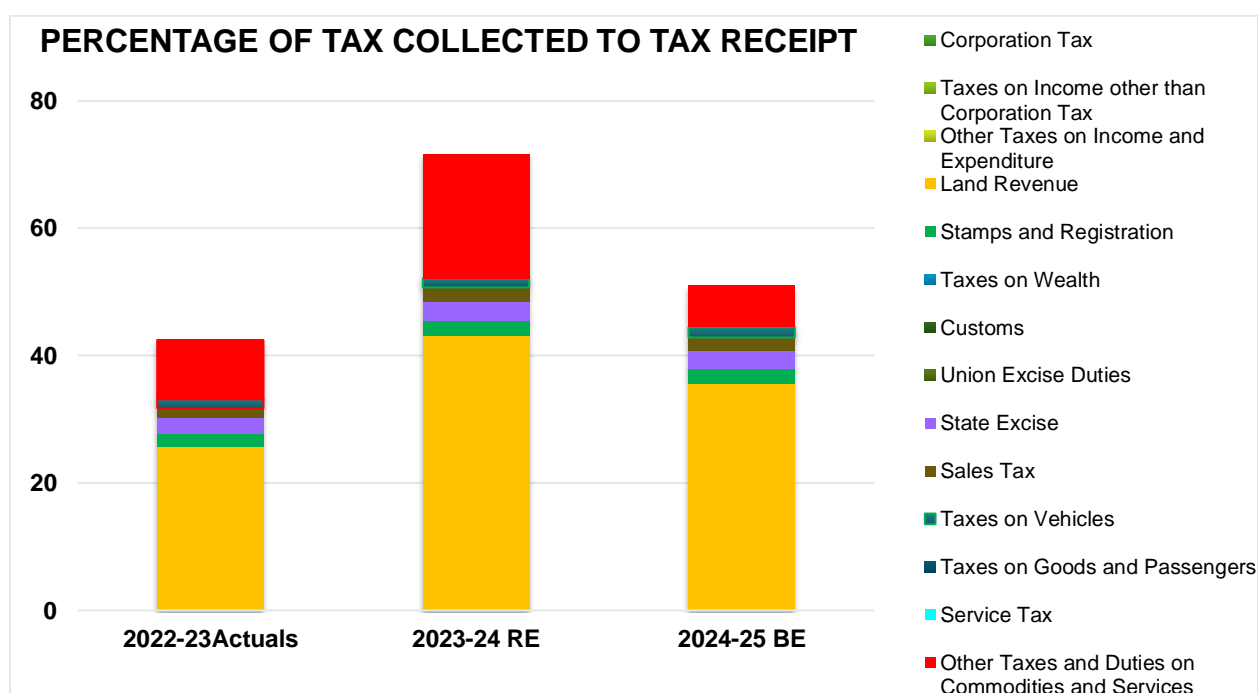


12. PERCENTAGE OF TAX COLLECTION TO TAX RECEIPTS

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	2022-23 Actuals	2023-24 Revised Estimates	2024-25 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	25.63	43.14	35.70
5	Stamps and Registration	2.12	2.43	2.21
6	Taxes on Wealth	0	0	0
7	Customs	0	0	0
8	Union Excise Duties	0	0	0
9	State Excise	2.59	2.86	2.84
10	Sales Tax	1.45	2.30	2.12
11	Taxes on Vehicles	1.39	1.42	1.60
12	Taxes on Goods and Passengers	0	0	0
13	Service Tax	0	0	0
14	Other Taxes and Duties on Commodities and Services	9.29	19.58	6.55
15	Percentage of total tax collection to total tax receipts	0.87	1.20	1.06



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 2021-22 to 2023-24 (RE) 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	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates	2024-25 Budget Estimates
1	2	3	4	5	6	7
I	TOTAL RECEIPTS ON REVENUE AND CAPITAL ACCOUNT	698.98 (100.00)	53392.18 (7638.58)	62584.37 (8953.67)	52573.54 7521.47	58978.88 8437.85
A	RECEIPTS ON REVENUE ACCOUNT	160.98 100	14286.4 8874.64	17282.47 10735.79	20852.63 12953.55	21731.49 13499.50
1	Tax Revenue	56.84 100	9162.35 16119.56	11489.99 20214.62	13168.77 23168.14	14100.86 24808.00
2	Non-tax Revenue	36.22 100	3787.24 10456.22	3869.32 10682.81	6066.34 16748.59	6124.06 16907.94
3	Grants in Aid and Contribution	67.92 100	1336.81 1968.22	1923.17 2831.52	1617.52 2381.50	1506.57 2218.15
B	RECEIPTS ON CAPITAL ACCOUNT	538.00 100	39105.78 7268.73	45301.90 8420.43	31720.91 5896.08	37247.39 6923.31
1	Loans and Advances	1.1 100	2.17 197.85	2.10 190.66	19.53 1775.81	18.34 1667.09
2	Internal Debt of the State Government	1.57 100	4146.95 264136.94	2055.06 130895.42	3800.20 242050.96	4250.20 270713.38
3	Loans and Advances from Central Government	114.24 100	1012.87 886.62	572.75 501.36	586.00 512.96	465.00 407.04
5	Public Account Receipts	421.09 100	33943.79 8060.94	42671.99 10133.70	27315.18 6486.78	32513.86 7721.36

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

