

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 namely.

- 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 Interstate settlement).

2. The expenditure out of the Consolidated Fund are 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 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 Work, 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. 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.
5. 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 are 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.
6. 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, State Government etc. Credits and debits taken to the adjusting heads in the division are eventually cleared by adjustment under final heads.
7. 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 2016-17, envisages Total Receipts at Rs. 33971.96 crore both on Revenue and Capital Account as against the Total Expenditure estimated at Rs. 35229.64 crore, showing overall deficit of Rs. 1257.68 crore. On the Revenue Account, the receipts are estimated at Rs. 10641.96 crore and expenditure at Rs. 10483.14 crore, leaving a surplus of Rs. 158.82 crore. On Capital Account, the receipts are estimated at Rs. 23330.00 crore and expenditure at Rs. 24746.50 crore, thereby showing a deficit of Rs. 1416.50 crore. Expenditure on Capital Account includes expenditure on Public Account.

1.2 When compared with the revised estimate for 2015-16, the budget estimate of total receipts and expenditure on revenue and capital account for 2016-17, show an increase of 7.64 (Receipt) and 7.93 (Expenditure) percent respectively. Grants-in-aid and contributions from the Central Government which amounted to Rs. 644.28 crore in the revised estimate in 2015-16, has gone up to Rs. 757.34 crore in the budget estimate 2016-17.

1.3 The overall budgetary position under revenue and capital account for the years 2014-15 (Actual) to 2016-17 (Budget Estimates) is given in Table - 1 and is also depicted in Charts - I & II.

Table - 1
OVERALL BUDGETARY POSITION (Rs. in lakh)

Sl. No.	Major Head	2014-15 Actuals	2015-16 Revised Estimates	2016-17 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)	712211.65 (92.63)	830912.51 (92.80)	988462.19 (92.88)	118.96
2	Grants-in-Aid and Contributions	56656.20 (7.37)	64427.54 (7.20)	75733.87 (7.12)	117.55
3	Total Revenue Receipts	768867.85 (100.00)	895340.05 (100.00)	1064196.06 (100.00)	118.86
4	Expenditure on Revenue Account	741023.44	909049.79	1048313.95	115.32
5	Surplus(+) or Deficit(-)	27844.41	-13709.74	15882.11	
II	CAPITAL ACCOUNT				
1	Loans and Advances	995.25 (0.07)	1883.92 (0.08)	1719.88 (0.07)	91.29
2	Internal Debt of the State Government	213144.39 (14.85)	125802.50 (5.56)	136842.63 (5.87)	108.78
3	Loans and Advances from Central Government	20287.94 (1.41)	23637.60 (1.05)	24806.25 (1.06)	104.94
4	Public Account Receipts	1200783.77 (83.67)	2109496.49 (93.31)	2169631.40 (93.00)	102.85
5	Total Capital Receipts (Capital Account + Public Account)	1435211.35 (100.00)	2260820.51 (100.00)	2333000.16 (100.00)	103.19
6	Expenditure on Capital Account**	1495040.33	2355038.99	2474650.24	105.08
7	Surplus (+) or Deficit (-)	-59828.98	-94218.48	-141650.08	

Table - 1 Cont...

(Rs. in lakh)

Sl. No.	Item	2014-15 Actual	2015-16 Revised Estimates	2016-17 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	2204079.20	3156160.56	3397196.22	107.64
2	Total Expenditure on Revenue and Capital Account	2236063.77	3264088.78	3522964.19	107.93
3	Surplus (+) or Deficit (-)	-31984.57	-107928.22	-125767.97	

** Includes contingency fund and Public Account Disbursements also.

CHART - I
OVERALL BUDGETARY POSITION (RECEIPT)

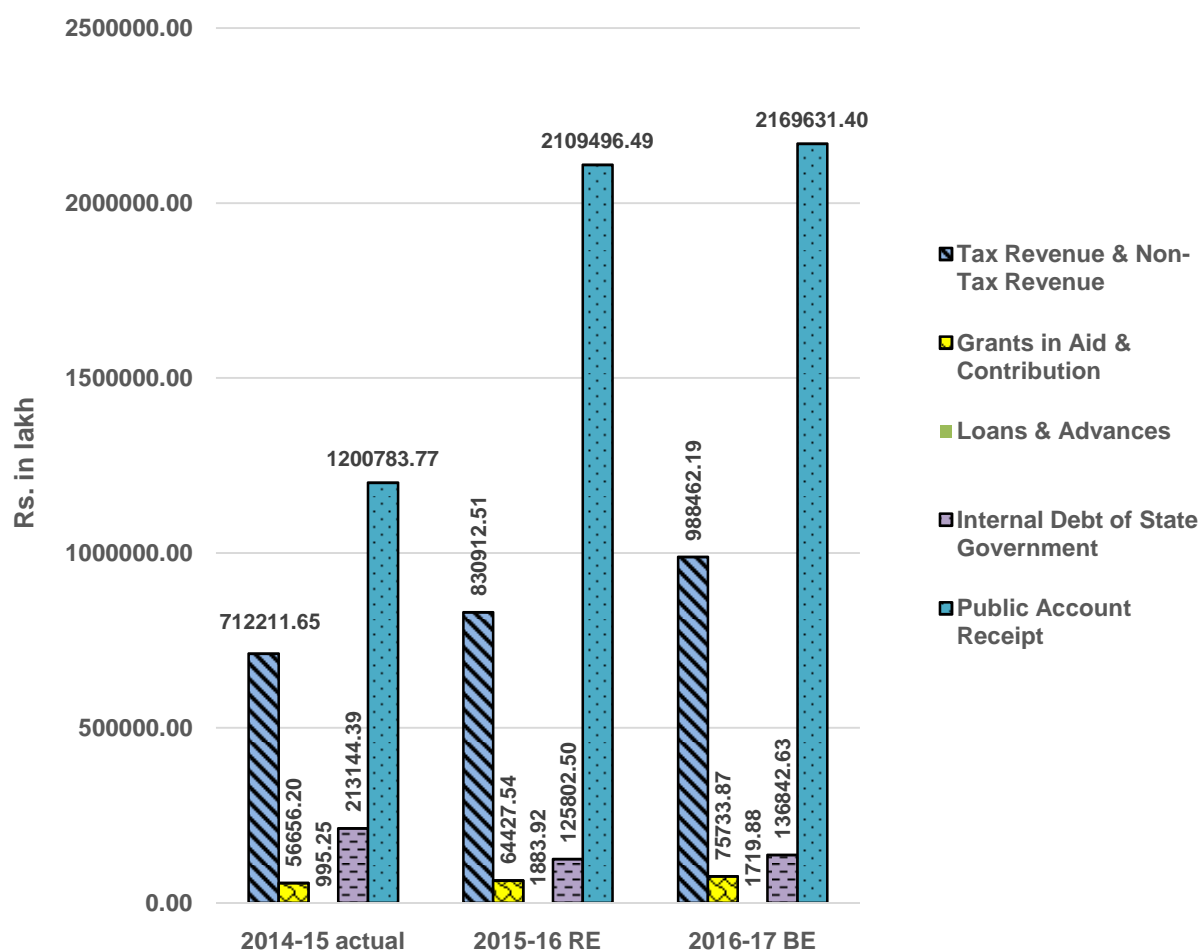
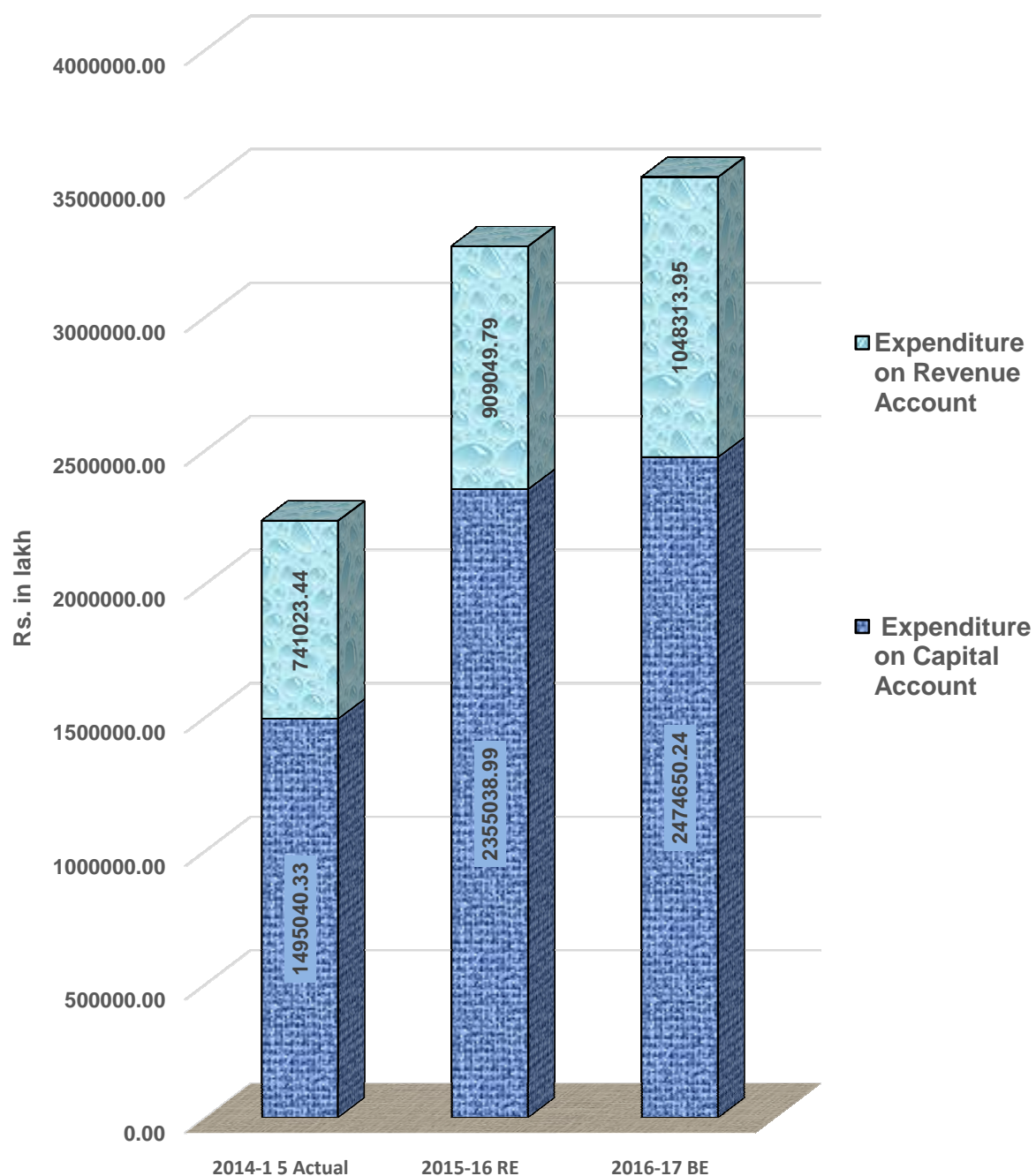


CHART - II
OVERALL BUDGETARY POSITION (EXPENDITURE)



2. REVENUE ACCOUNT

2.1 Of the total estimated Revenue Receipts during the year 2016-17 i.e. Rs. 10641.96 crore, the Tax Revenue is estimated to contribute Rs. 7073.13 crore (66.46 per cent) and the Non-Tax Revenue Rs. 2811.49 crore (26.42 per cent). The Grants-in-aid and contributions is placed at Rs. 757.34 crore (7.12 per cent). Under the head “Tax-Revenue”, the Sales Tax accounts for 24.66 per cent of the total Revenue Receipts. Economic Services emerges as the largest source of Non- Tax Revenue to the Government, its contribution being Rs. 2255.67 crore (21.20 percent).

2.2 On the expenditure side, Social Services account for Rs. 4118.25 crore i.e. 39.28 percent of the estimated total expenditure, followed by Economic Services at Rs. 3258.38 crore or (31.08 per cent) and General Services at Rs. 3106.51 crore (29.63 percent).

2.3 Table - 2 presents details of the principal sources of Receipt/Revenue and the proposed heads of expenditure during 2016-17. Charts - III & IV depict the receipts and expenditure under Revenue Account.

TABLE - 2
REVENUE ACCOUNT

(Rs. in lakh)

Sl. No	Sources of Receipts	Budget Estimates 2016-17	Sl. No.	Heads of Expenditure	Budget Estimates 2016-17
I	TAX REVENUE	707312.73 (66.46)	I	GENERAL SERVICES	310650.62 (29.63)
A	Tax on Income and Expenditure	120462.00 (11.32)	1	Organs of State	12530.94 (1.20)
1	Corporation Tax	67867.00 (6.38)	2	Fiscal Services	8073.3 (0.77)
2	Taxes on Income other than Corporation Tax	52595.00 (4.94)	3	Debt Interest/Services	123953.83 (11.82)
3	Other Taxes on Income & Expenditure	0.00 (0.00)	4	Administrative Services	76410.78 (1.29)
B	Taxes on Property and Capital Transactions	83447.90 (7.84)	5	Pension and Miscellaneous Services	89681.77 (8.55)
1	Land Revenue	15601.05 (1.47)			
2	Stamps and Registration	67848.85 (6.38)			

Table - 2 Cont....

(Rs. in lakh)

Sl. No	Sources of Receipts	Budget Estimates 2016-17	Sl. No	Heads of Expenditure	Budget Estimates 2016-17
3	Estate Duty	0.00 (0.00)	II	SOCIAL SERVICES	411824.97 (39.28)
4	Taxes on Wealth	-2.00 (0.00)	1	General, Technical Education, Sports and Youth Services Art and Culture	173909.30 (16.59)
C	Taxes on Commodities and Services	503402.83 (47.30)	2	Medical, Family Welfare, Public Health, Sanitation and Water Supply	111231.35 (10.61)
1	Customs	33816.00 (3.18)	3	Housing and Urban Development	24872.70 (2.37)
2	Union Excise Duties	27018.00 (2.54)	4	Labour Employment	8660.06 (0.83)
3	State Excise	35785.88 (3.36)	5	Social Security and Welfare	68161.47 (6.50)
4	Sales Tax, Trade Tax etc	262435.00 (24.66)	6	Other Social Services	21273.89 (2.03)
5	Taxes on Vehicles	22745.00 (2.14)	7	Information and Broadcasting	3716.20 (0.35)
6	Taxes on Goods and Passengers	50020.00 (4.70)			
7	Taxes and Duties on Electricity	0.00 (0.00)	III	Economic Services	325838.36 (31.08)
8	Service Tax	34383.00 (3.23)	1	General Economic Services	37692.30 (3.60)
9	Other Taxes and Duties on Commodities and Services	37199.95 (3.50)	2	Agriculture and Allied Services and Hill Areas	46190.18 (4.41)
II	NON-TAX REVENUE	281149.46 (26.42)	3	Major, Medium and Minor Irrigation, Command area development & Flood Control	15107.35 (1.44)
1	Interest Receipts, Dividend and Profit	2467.78 (0.23)	4	Industries and Minerals	24689.11 (2.36)
2	General Services	24510.87 (2.30)	5	Power Development	159141.20 (15.18)
3	Social Services	28604.01 (2.69)	6	Transport	41045.99 (3.92)
4	Economic Services	225566.80 (21.20)	7	Science, Technology, Environment	1972.23 (0.19)
III	GRANTS-IN-AID AND CONTRIBUTIONS	75733.87 (7.12)			
	Total (I+II+III)	1064196.06 (100.00)		Total (I+II+III)	1048313.95 (100.00)

CHART - III
HOW A RUPEE COMES (2016-17)

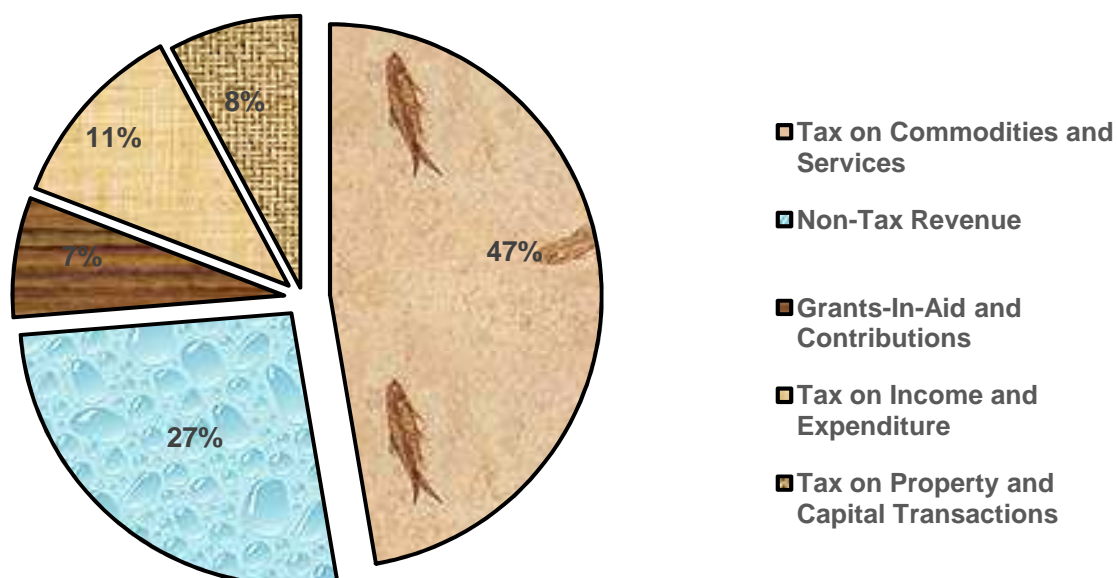
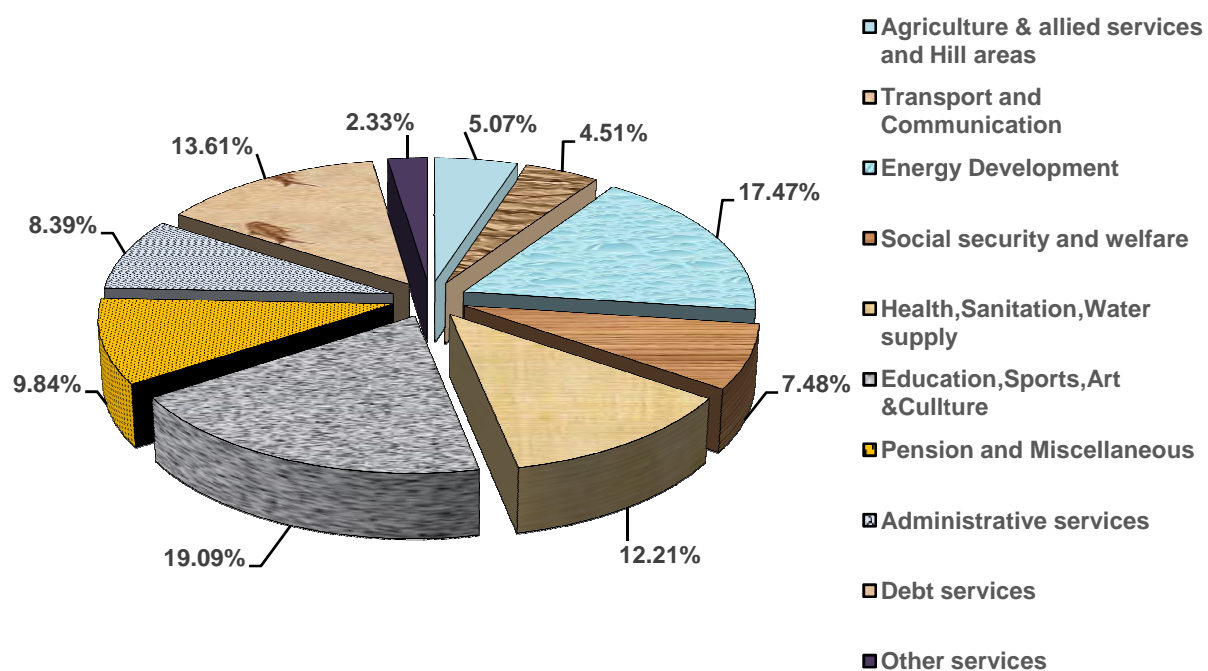


CHART - IV
HOW A RUPEE GOES (2016-17)



3. SOURCE-WISE TAX RECEIPTS ON REVENUE ACCOUNT

3.1 The total Tax Receipts are estimated to increase to Rs. 7073.13 crore in 2016-17 from Rs. 5980.01 crore in the year 2015-16 i.e. by 18.28 per cent as compared to the previous year. Sales Tax, which is the major source of Tax Revenue with Rs. 2624.35 crore, records 26.94 per cent rise over the previous year contributing 37.10% of the total tax revenue. Corporation tax with 678.67 crore and Stamps and Registration with Rs. 678.49 crore are the other major contributors accounting for 9.60 percent and 9.59 percent respectively of the total receipts.

3.2 Table - 3 gives source-wise tax receipts on revenue account and Chart - V also depicts the major components of the tax receipts.

TABLE - 3
SOURCE-WISE TAX RECEIPTS ON REVENUE ACCOUNT

(Rs. in lakh)

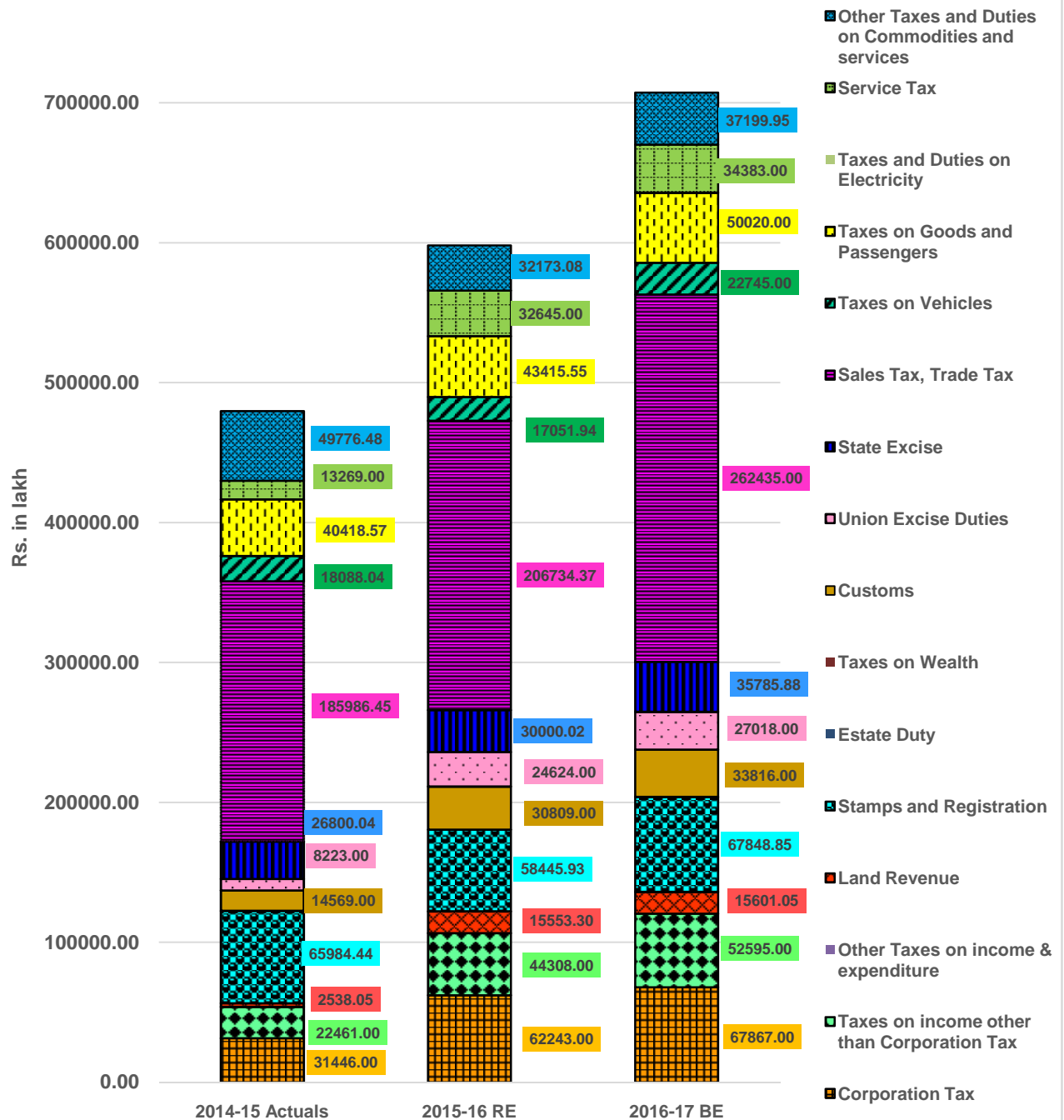
Sl. No.	Sources of Tax Revenue	2014-15 Actuals	2015-16 Revised Estimates	2016-17 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
I	TAX REVENUE	479650.07 <i>(100)</i>	598001.19 <i>(100)</i>	707312.73 <i>(100)</i>	118.28
I	TAXES ON INCOME & EXPENDITURE	53907.00 <i>(11.24)</i>	106551.00 <i>(17.82)</i>	120462.00 <i>(17.03)</i>	113.06
1	Corporation Tax	31446.00 <i>(6.56)</i>	62243.00 <i>(10.41)</i>	67867.00 <i>(9.59)</i>	109.04
2	Taxes on income other than Corporation Tax	22461.00 <i>(4.68)</i>	44308.00 <i>(7.41)</i>	52595.00 <i>(7.44)</i>	118.70
3	Other Taxes on income & expenditure	0.00 <i>(0.00)</i>	0.00 <i>(0.00)</i>	0.00 <i>(0.00)</i>	0.00
II	TAXES ON PROPERTY AND CAPITAL	68612.49 <i>(14.30)</i>	73997.23 <i>(12.37)</i>	83447.90 <i>(11.80)</i>	112.77
1	Land Revenue	2538.05 <i>(0.53)</i>	15553.30 <i>(2.60)</i>	15601.05 <i>(2.21)</i>	100.31
2	Stamps and Registration	65984.44 <i>(13.76)</i>	58445.93 <i>(9.77)</i>	67848.85 <i>(9.59)</i>	116.09
3	Estate Duty	0.00 <i>(0.00)</i>	0.00 <i>(0.00)</i>	0.00 <i>(0.00)</i>	0.00
4	Taxes on Wealth	90.00 <i>(0.02)</i>	-2.00 <i>(0.00)</i>	-2.00 <i>(0.00)</i>	100.00
III	TAXES ON COMMODITIES AND SERVICES	357130.58 <i>(74.46)</i>	417452.96 <i>(69.81)</i>	503402.83 <i>(71.17)</i>	120.59
1	Customs	14569.00 <i>(3.04)</i>	30809.00 <i>(5.15)</i>	33816.00 <i>(4.78)</i>	109.76

Table - 3 Cont...

(Rs. in lakh)

Sl. No.	Sources of Tax Revenue	2014-15 Actual	2015-16 Revised Estimates	2016-17 Budget Estimates	Col.5 as Percentage of col.4
1	2	3	4	5	6
2	Union Excise Duties	8223.00 (1.71)	24624.00 (4.12)	27018.00 (3.82)	109.72
3	State Excise	26800.04 (5.59)	30000.02 (5.02)	35785.88 (5.06)	119.29
4	Sales Tax, Trade Tax	185986.45 (38.78)	206734.37 (34.57)	262435.00 (37.10)	126.94
5	Taxes on Vehicles	18088.04 (3.77)	17051.94 (2.85)	22745.00 (3.22)	133.39
6	Taxes on Goods and Passengers	40418.57 (8.43)	43415.55 (7.26)	50020.0 (7.07)	115.21
7	Taxes and Duties on Electricity	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00
8	Service Tax	13269.00 (2.77)	32645.00 (5.46)	34383.00 (4.86)	105.32
9	Other Taxes and Duties on Commodities and Services	49776.48 (10.38)	32173.08 (5.38)	37199.95 (5.26)	115.62

CHART - V
SOURCE-WISE TAX RECEIPTS ON REVENUE ACCOUNT



4. SOURCE-WISE NON-TAX RECEIPTS ON REVENUE ACCOUNT

4.1 Non-tax receipts are estimated at Rs. 3568.83 crore for the year 2016-17, there by expecting to register an increase of 20.03 per cent as compared to the revised estimate for 2015-16. Economic Services contribute 63.20 percent of the total with Rs. 2255.67 crore showing an increase of 22.63 per cent over the previous year. Grants-in-aid and contributions which account for Rs.757.34 crore (21.22 per cent) of the budget are expected to record an increase of 17.55 per cent over the revised estimate of the preceding year. The receipts from Social Services, another major contributor, account for 8.01 per cent 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
SOURCE-WISE NON-TAX RECEIPTS ON REVENUE ACCOUNT

(Rs. in lakh)

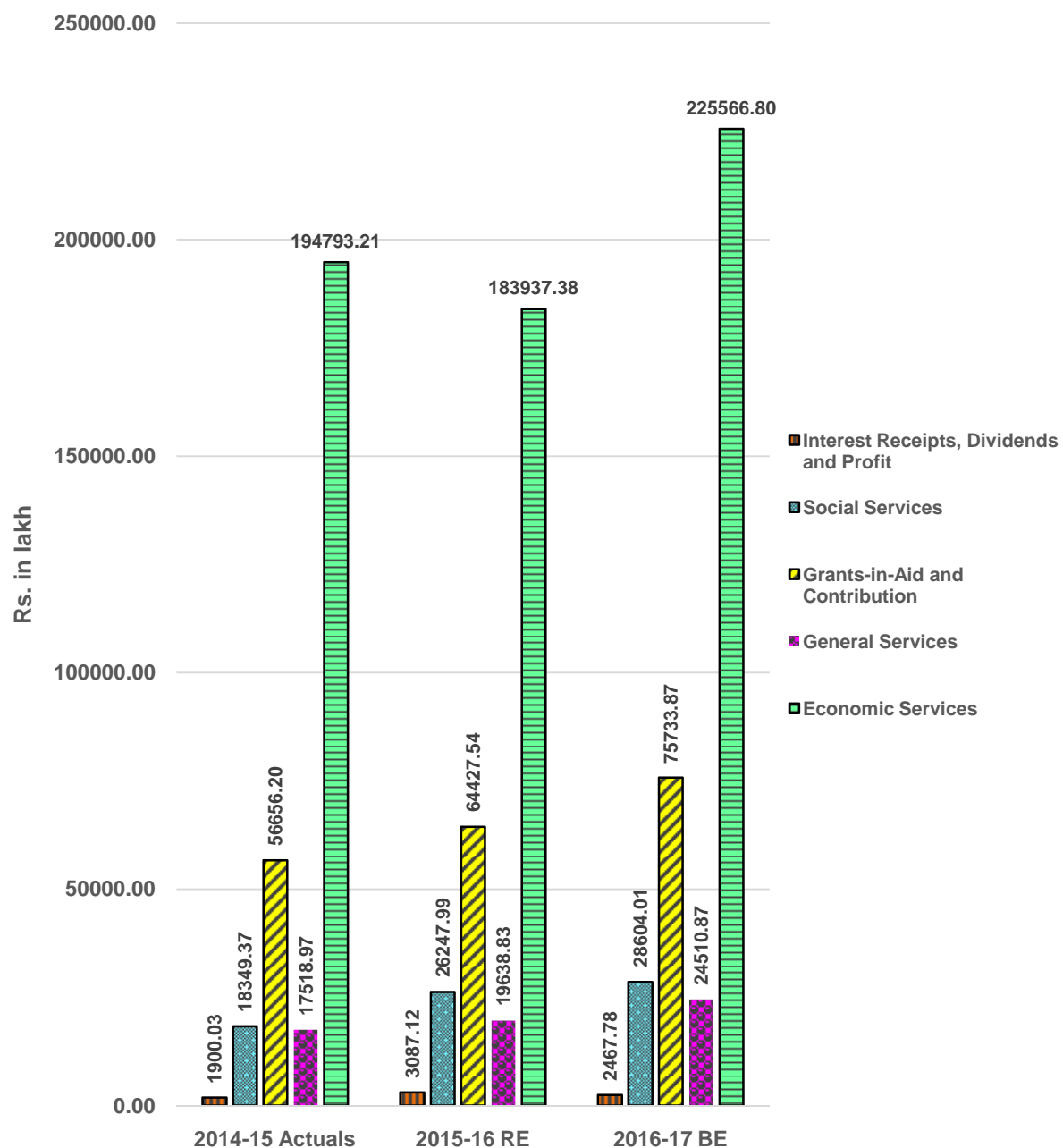
Sl. No.	Sources of Non-Tax Revenue	2014-15 Actuals	2015-16 Revised Estimates	2016-17 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	NON-TAX RECEIPTS (including grant-in-aid and contributions)	289217.78 (100.00)	297338.86 (100.00)	356883.33 (100.00)	120.03
1	Interest Receipts, Dividends and Profit	1900.03 (0.66)	3087.12 (1.04)	2467.78 (0.69)	79.94
2	General Services	17518.97 (6.06)	19638.83 (6.60)	24510.87 (6.87)	124.81
2.1	Police	588.92 (0.20)	1009.2 (0.34)	835.7 (0.23)	82.81
2.2	Other Administrative Services	12345.00 (4.27)	13310.20 (4.48)	17647.26 (4.94)	132.58
2.3	Other General Services	4585.05 (1.59)	5319.43 (1.79)	6027.91 (1.69)	113.32
3	Social Services	18349.37 (6.34)	26247.99 (8.83)	28604.01 (8.01)	108.98
3.1	Education, Sports, Art and Culture	1717.43 (0.59)	1950.00 (0.66)	1943.09 (0.54)	99.65
3.2	Medical, Family Welfare and Public Health	1181.84 (0.41)	2710.79 (0.91)	2698.13 (0.76)	99.53
3.3	Water Supply and Sanitation	10189.33 (3.52)	14575.02 (4.90)	16262.24 (4.56)	111.58
3.4	Housing & Urban Development	4538.33 (1.57)	5420.31 (1.82)	5743.18 (1.61)	105.96
3.5	Labour and Employment	644.21 (0.22)	755.76 (0.25)	723.71 (0.20)	95.76
3.6	Other Social Services	78.23 (0.03)	836.11 (0.28)	1233.66 (0.35)	147.55

Table - 4 cont.....

(Rs. in lakh)

Sl. No.	Sources of Non-Tax Revenue	2014-15 Actuals	2015-16 Revised Estimates	2016-17 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
4	Economic Services	194793.21 (67.35)	183937.38 (61.86)	225566.80 (63.20)	122.63
4.1	Crop Husbandry, Animal Husbandry, Dairy Development and Fisheries	676.88 (0.23)	808.66 (0.27)	806.81 (0.23)	99.77
4.2	Forestry & Wild Life	429.63 (0.15)	415.27 (0.14)	389.21 (0.11)	93.72
4.3	Non-Ferrous Mining & Metallurgical Industries	53034.99 (18.34)	20510.84 (6.90)	43927.50 (12.31)	214.17
4.4	Co-operation	93.72 (0.03)	64.22 (0.02)	86.57 (0.02)	134.80
4.5	Major, Medium and Minor Irrigation	2632.25 (0.91)	5168.33 (1.74)	2239.61 (0.63)	43.33
4.6	Power	132166.47 (45.70)	149717.00 (50.35)	168775.00 (47.29)	112.73
4.7	Village, Small & Other Industries	376.00 (0.13)	488.69 (0.16)	647.12 (0.18)	132.42
4.8	Other Economic Services	5383.27 (1.86)	6764.37 (2.27)	8694.98 (2.44)	128.54
5	Grants-in-Aid and Contributions	56656.20 (19.59)	64427.54 (21.67)	75733.87 (21.22)	117.55

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 Rs.10483.14 crore during the year 2016-17, Development Expenditure and Non-Development Expenditure account for Rs. 7376.63 crore (70.37 per cent) and Rs. 3106.51 crore (29.63 per cent) respectively. As compared to the revised estimates of 2015-16, the Development Expenditure for 2016-17 is expected to increase by 14.27 per cent and the Non-Development expenditure by 17.88 percent.

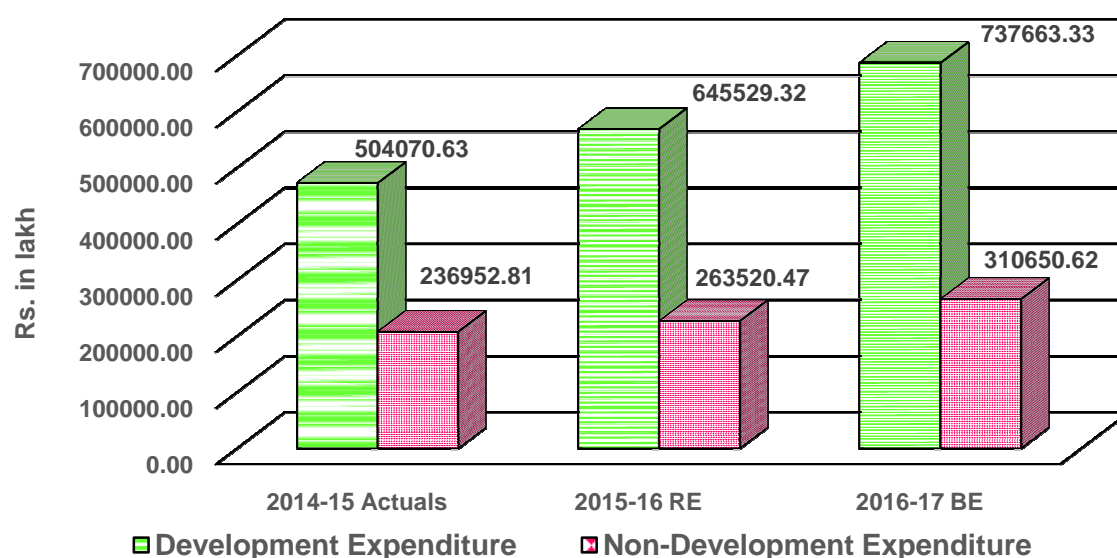
5.2 The expenditure on revenue account by broad groups is given in Table - 5 and is also depicted in Chart - VII.

TABLE - 5
EXPENDITURE ON REVENUE ACCOUNT BY BROAD GROUPS

(Rs. in lakh)

Sl. No.	Broad Groups of Expenditure	2014-15 Actuals	2015-16 Revised Estimates	2016-17 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	EXPENDITURE ON REVENUE ACCOUNT	741023.44 (100.00)	909049.79 (100.00)	1048313.95 (100.00)	115.32
I	Development Expenditure	504070.63 (68.02)	645529.32 (71.01)	737663.33 (70.37)	114.27
1	Economic Services	222595.64 (30.04)	297455.20 (32.72)	325838.36 (31.08)	109.54
2	Social Services	281474.99 (37.98)	348074.12 (38.29)	411824.97 (39.29)	118.32
II	Non-Development Expenditure	236952.81 (31.98)	263520.47 (28.99)	310650.62 (29.63)	117.88
1	General Services	236952.81 (31.98)	263520.47 (28.99)	310650.62 (29.63)	117.88

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 2016-17, the expenditure on Economic Services and Social Services is estimated at Rs. 3258.38 crore and Rs. 4118.25 crore respectively accounting for 44.17 per cent and 55.83 per cent of the total development expenditure.

6.3 Under Economic Services, the single largest head of expenditure at Rs. 1742.49 crore, accounting for 23.62 per cent of the total development expenditure is for Irrigation and Power Development which is expected to increase by 7.03 percent over the previous year. Out of the estimates of total budget Rs. 4118.25 crore under Social Services, an amount of Rs.1739.09 crore (23.58 per cent) of the total development expenditure which is 13.73 % in excess over the previous year is proposed to be spent on Education, Sports, Art & Culture. This is followed by expenditure on Medical, Family Welfare, Public Health, Sanitation and Water Supply which together account for Rs.1112.31 crore (15.08 per cent) of the total expenditure showing a rise of 19.11% over the revised estimates, 2015-16.

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

TABLE - 6
DEVELOPMENT EXPENDITURE
(REVENUE ACCOUNT)

(Rs. in lakh)

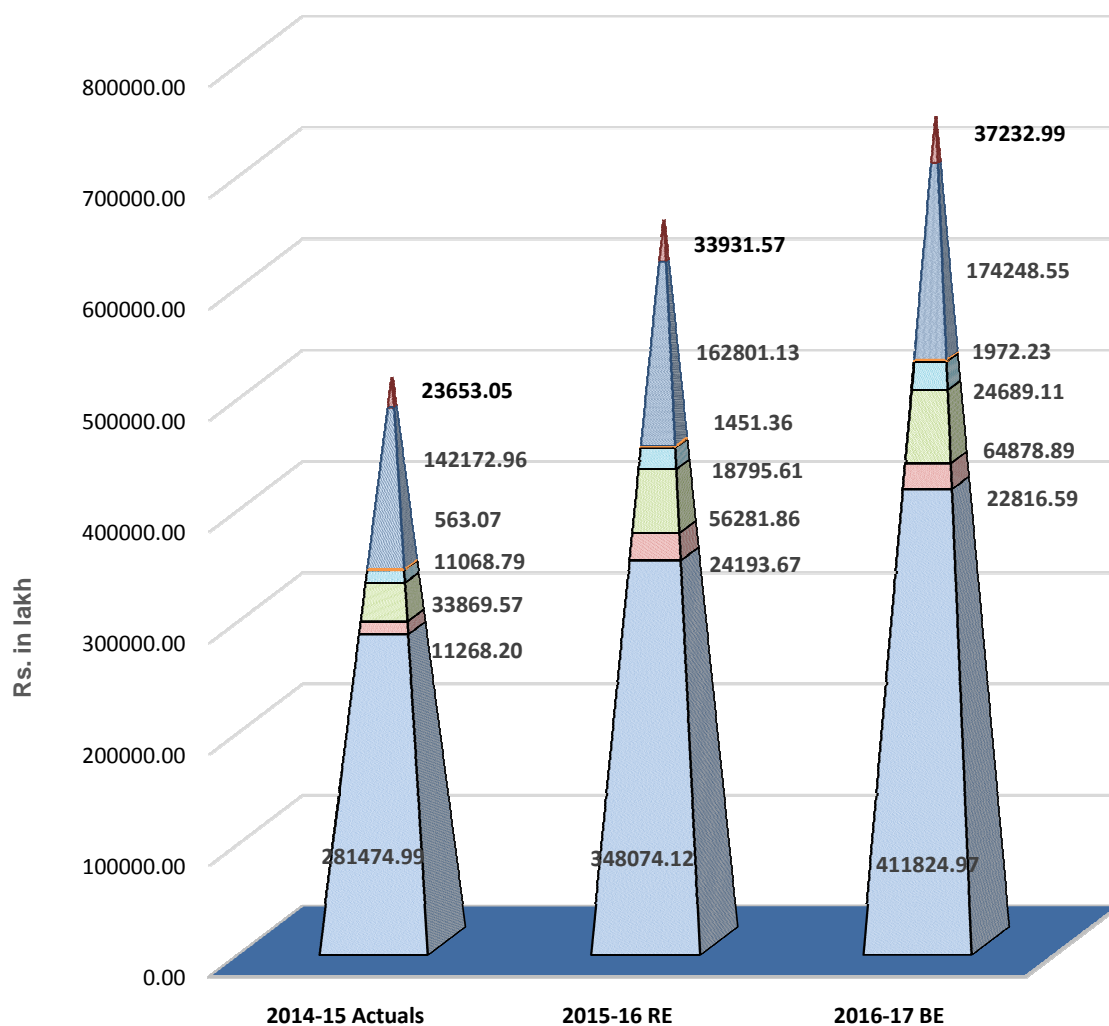
Sl. No.	Heads of Expenditure	2014-15 Actuals	2015-16 Revised Estimates	2016-17 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	Development Expenditure	504070.63 <i>(100.00)</i>	645529.32 <i>(100.00)</i>	737663.33 <i>(100.00)</i>	114.27
I	Social Services	281474.99 <i>(55.84)</i>	348074.12 <i>(53.92)</i>	411824.97 <i>(55.83)</i>	118.32
1	General & Technical Education, Sports & Youth Services, Art & Culture	122579.32 <i>(24.32)</i>	152913.67 <i>(23.69)</i>	173909.3 <i>(23.58)</i>	113.73
2	Medical, Family Welfare, Public Health, Sanitation & Water Supply	76438.93 <i>(15.16)</i>	93388.51 <i>(14.47)</i>	111231.35 <i>(15.08)</i>	119.11
3	Housing & Urban Development	7897.52 <i>(1.57)</i>	10461.25 <i>(1.62)</i>	24872.70 <i>(3.37)</i>	237.76
4	Labour & Employment	4340.33 <i>(0.86)</i>	5473.23 <i>(0.85)</i>	8660.06 <i>(1.17)</i>	158.23
5	Social Security & Welfare	54688.26 <i>(10.85)</i>	67355.52 <i>(10.43)</i>	68161.47 <i>(9.24)</i>	101.20
6	Other Social Services	15530.63 <i>(3.08)</i>	18481.94 <i>(2.86)</i>	24990.09 <i>(3.39)</i>	135.21

Table - 6 cont.....

(Rs. in lakh)

Sl. No	Heads of Expenditure	2014-15 Actuals	2015-16 Revised Estimates	2016-17 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
II	Economic Services	222595.64 (44.16)	297455.20 (46.08)	325838.36 (44.17)	109.54
1	General Economic Services	11268.20 (2.24)	24193.67 (3.75)	22816.59 (3.09)	94.31
2	Agriculture & Allied Services including Rural Development & Hill areas	33869.57 (6.72)	56281.86 (8.72)	64878.89 (8.80)	115.27
2.1	Fisheries, Animal Husbandry & Dairy Development, Soil & Water Conservation & Crop Husbandry	19733.08 (3.91)	32717.68 (5.07)	36962.06 (5.01)	112.97
2.2	Forestry & Wild Life	4469.25 (0.89)	4972.23 (0.77)	4971.43 (0.67)	99.98
2.3	Rural Development	7577.81 (1.50)	15142.42 (2.35)	18688.71 (2.53)	123.42
2.4	Others	2089.43 (0.41)	3449.53 (0.53)	4256.69 (0.58)	123.40
3	Industries & Minerals	11068.79 (2.20)	18795.61 (2.91)	24689.11 (3.35)	131.36
3.1	Industries	4570.78 (0.91)	5296.21 (0.82)	8704.1 (1.18)	164.35
3.2	Village & Small Industries	1699.65 (0.34)	4406.04 (0.68)	8504.65 (1.15)	193.02
3.3	Non-Ferrous Mining & Metallurgical Industries	4798.36 (0.95)	9093.36 (1.41)	7480.36 (1.01)	82.26
4	Irrigation and Power Development	142172.96 (28.20)	162801.13 (25.22)	174248.55 (23.62)	107.03
4.1	Power	132078.63 (26.20)	146096.48 (22.63)	158840.90 (21.53)	108.72
4.2	Non-Conventional Sources of Energy	1.21 (0.00)	190.20 (0.03)	300.30 (0.04)	157.89
4.3	Irrigation and Flood Control	10093.12 (2.00)	16514.45 (2.56)	15107.35 (2.05)	91.48
5	Transport	23653.05 (4.69)	33931.57 (5.26)	37232.99 (5.05)	109.73
5.1	Roads and Bridges	14204.75 (2.82)	15737.22 (2.44)	15160.53 (2.06)	96.34
5.2	Others	9448.3 (1.87)	18194.35 (2.82)	22072.46 (2.99)	121.31
6	Science, Technology and Environment	563.07 (0.11)	1451.36 (0.22)	1972.23 (0.27)	135.89
6.1	Other Scientific Research	242.19 (0.05)	557.90 (0.09)	701.23 (0.10)	125.69
6.2	Ecology and Environment	320.88 (0.06)	893.46 (0.14)	1271.00 (0.17)	142.26

CHART - VIII
DEVELOPMENT EXPENDITURE ON REVENUE ACCOUNT



- Social Services
- General Economic Services
- Agriculture & Allied Services including Rural Development & Hill Areas
- Industries & Minerals
- Science, Technology and Environment
- Irrigation and Power Development
- Transport and Communication*

7. NON-DEVELOPMENT EXPENDITURE (REVENUE ACCOUNT)

7.1 Non-Development Expenditure under General Services during 2016-17 is estimated at Rs. 3106.51 crore as against the revised estimate of Rs. 2635.20 crore for 2015-16, thereby showing an increase of 17.88 per cent. The expenditure towards Organs of the State tends to increase to Rs. 125.31 crore in 2016-17 from Rs. 103.32 crore i.e. by 21.28 per cent during 2016-17. The expenditure under Fiscal Services shows an increasing trend from Rs. 61.15 crore in 2015-16 to Rs. 80.73 crore in 2016-17 i.e. by 32.03 per cent. The expenditure in respect of Debt Services and Administrative Services is expected to increase by 12.05 and 16.25 percent respectively during 2016-17 as compared to the previous year's revised estimates. The Pension and Miscellaneous General Service Expenditure is also estimated to go up by 26.81 percent during 2016-17. The expenses on Debt Services, Pension and Miscellaneous General Services and Administrative Services is estimated at 39.90 percent, 28.87 percent and 24.60 percent respectively of the total non-developed expenses on revenue account during 2016-17.

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)

(Rs. in lakh)

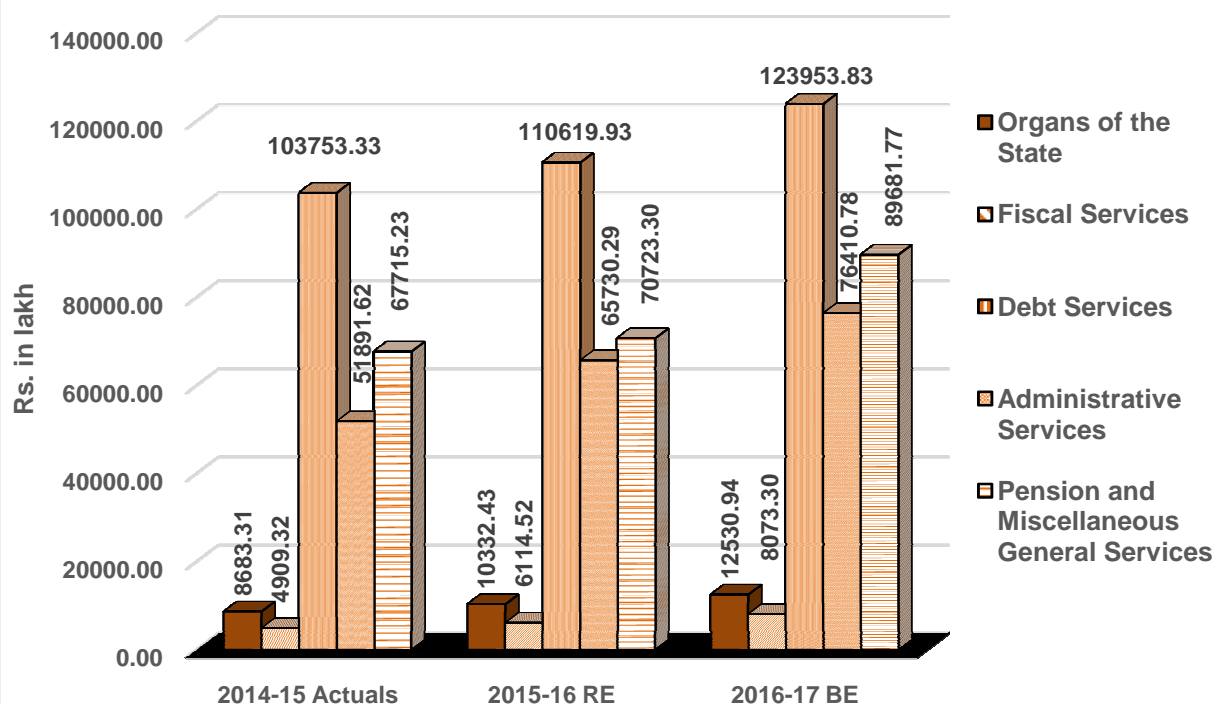
Sl. No.	Heads of Expenditure	2014-15 Actuals	2015-16 Revised Estimates	2016-17 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	NON-DEVELOPMENT EXPENDITURE (GENERAL SERVICES)	236952.81 <i>(100.00)</i>	263520.47 <i>(100.00)</i>	310650.62 <i>(100.00)</i>	117.88
1	Organs of the State	8683.31 <i>(3.66)</i>	10332.43 <i>(3.92)</i>	12530.94 <i>(4.03)</i>	121.28
1.1	Parliament/State/Union Territory Legislature, President, Vice-president/ Governor, Administrator of Union Territories, Council of Ministers & Elections	4398.47 <i>(1.86)</i>	3991.5 <i>(1.51)</i>	4502.99 <i>(1.45)</i>	112.81
1.2	Administration of Justice	4284.84 <i>(1.81)</i>	6340.93 <i>(2.41)</i>	8027.95 <i>(2.58)</i>	126.61
2	Fiscal Services	4909.32 <i>(2.07)</i>	6114.52 <i>(2.32)</i>	8073.30 <i>(2.60)</i>	132.03
2.1	Collection of Taxes on Property and Capital Transaction	1750.44 <i>(0.74)</i>	2329.63 <i>(0.88)</i>	2537.00 <i>(0.82)</i>	108.90
2.2	Collection of Taxes on Commodities and Services	3158.88 <i>(1.33)</i>	3784.89 <i>(1.44)</i>	5523.80 <i>(1.78)</i>	145.94
2.3	Other Fiscal Services	0.00 <i>(0.00)</i>	0.00 <i>(0.00)</i>	12.50 <i>(0.00)</i>	0.00

Table - 7 Cont.....

(Rs. in lakh)

Sl. No.	Heads of Expenditure	2014-15 Actual	2015-16 Revised Estimates	2016-17 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
3	Debt Services	103753.33 (43.79)	110619.93 (41.98)	123953.83 (39.90)	112.05
3.1	Interest Payment	100753.33 (42.52)	107619.93 (40.84)	120953.83 (38.94)	112.39
3.2	Appropriation for reduction	3000.00 (1.27)	3000.00 (1.14)	3000.00 (0.97)	100.00
4	Administrative Services	51891.62 (21.90)	65730.29 (24.94)	76410.78 (24.60)	116.25
4.1	Secretariat General Services, DistrictAdministration, Treasury and AccountsAdministration	8907.03 (3.76)	10674.39 (4.05)	11704.59 (3.77)	109.65
4.2	Police and Jails	27962.27 (11.80)	37325.13 (14.16)	44062.70 (14.18)	118.05
4.3	Public Works	8670.87 (3.66)	10159.32 (3.86)	10268.13 (3.31)	101.07
4.4	Other Administrative Services	6351.45 (2.68)	7571.45 (2.87)	10375.36 (3.34)	137.03
5	Pension and Miscellaneous General Services	67715.23 (28.58)	70723.3 (26.84)	89681.77 (28.87)	126.81

CHART - IX
NON-DEVELOPMENT EXPENDITURE ON REVENUE ACCOUNT



7. CAPITAL ACCOUNT

8.1 The total receipts on Capital Account for 2016-17 is estimated at Rs. 23330.00 crore against the disbursement of Rs. 24746.50 crore, showing a deficit of Rs. 1416.50 crore. The receipts in the budget, record an increase of 3.19 percent as compared to the revised estimate 2015-16. Receipts under the head of Internal Debt of the State Government is estimated to increase from Rs. 1258.03 crore to Rs. 1368.43 crore in 2016-17 with a increase of 8.78 percent over the year 2015-16, so also the Loans and Advances from the Central Government is estimated to increase from Rs. 236.38 crore in 2015-16 to Rs. 248.06 crore (5 per cent) in 2016-17.

8.2 The Capital Account Disbursements in 2016-17 is expected to increase to Rs. 24746.50 crore from Rs. 23550.39 crore in 2015-16, an increase of 5.08 per cent. Internal Debt of the State Government is expected to increase by 12.83 percent and Loan & Advances of State Government is expected to decrease by (-28.10) percent. Loans and Advances from the Central Government are expected to increase from Rs. 29.11 crore to 58.34 crore during 2016-17.

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

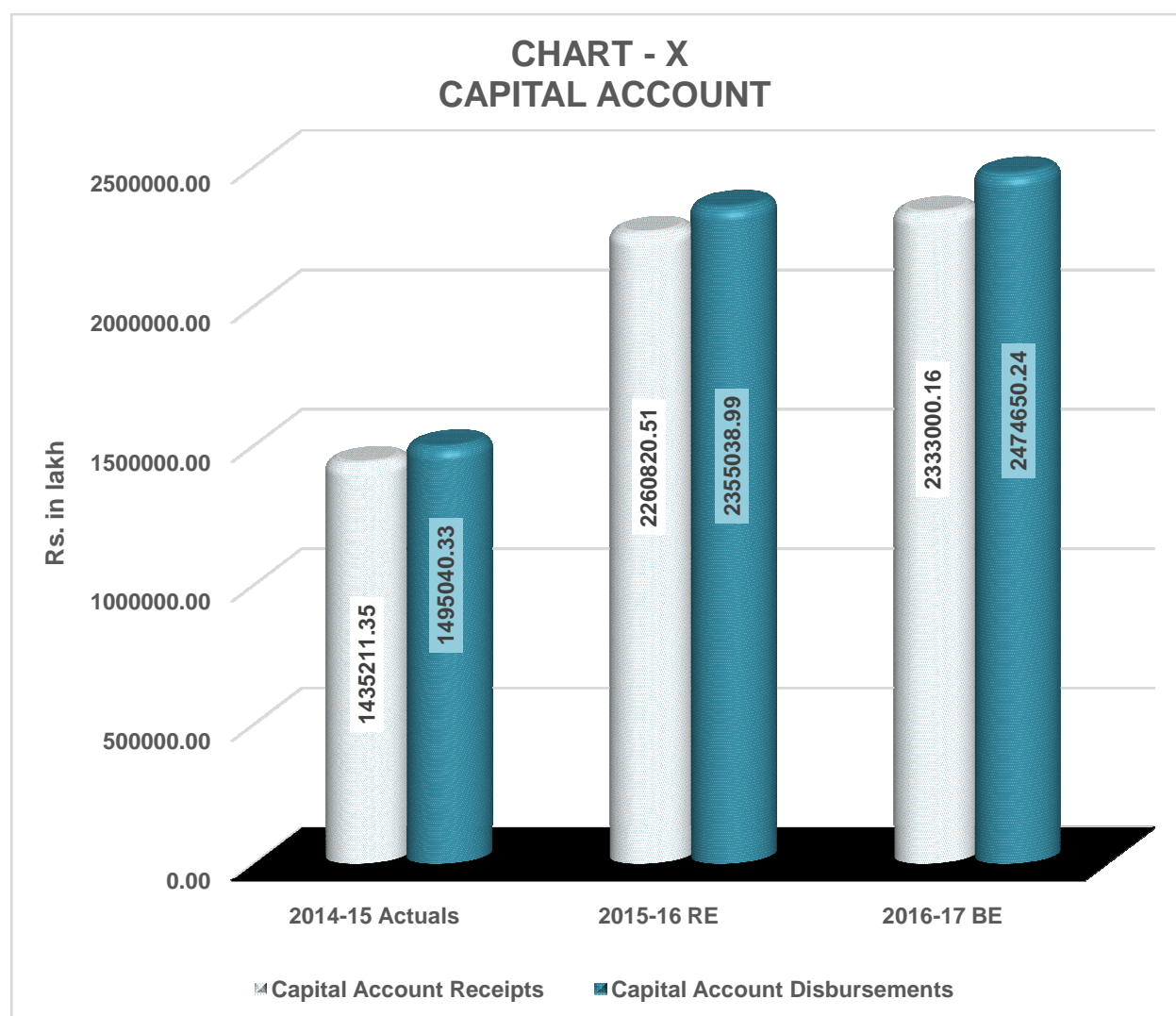
TABLE - 8
CAPITAL ACCOUNT

(Rs. in lakh)

Sl. No.	Heads of Receipts/Disbursements	2014-15 Actual	2015-16 Revised Estimates	2016-17 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
1	Capital Account Receipts*	1435211.35	2260820.51	2333000.16	103.19
		(100.00)	(100.00)	(100.00)	
1.1	Loans and Advances	995.25	1883.92	1719.88	91.29
		(0.07)	(0.08)	(0.07)	
1.2	Loans and Advances from Central Govt.	20287.94	23637.6	24806.25	104.94
		(1.41)	(1.05)	(1.06)	
1.3	Internal Debt of the State Govt.	213144.39	125802.5	136842.63	108.78
		(14.85)	(5.56)	(5.87)	
1.4	Public Account Receipts	1200783.77	2109496.49	2169631.40	102.85
		(83.67)	(93.31)	(93.00)	
2	Capital Account Disbursements**	1495040.33	2355038.99	2474650.24	105.08
		(100.00)	(100.00)	(100.00)	
2.1	Capital Outlay	123560.36	290391.25	342420.94	117.92
		(8.26)	(12.33)	(13.84)	
2.2	Loans and Advances	292.34	1575.16	1132.6	71.90
		(0.02)	(0.07)	(0.05)	
2.3	Loans and Advances from Central Govt.	2752.02	2910.93	5833.93	200.41
		(0.18)	(0.12)	(0.24)	
2.4	Transfer to Contingency Fund	20000	0.00	0.00	0.00
		(1.34)	(0.00)	(0.00)	
2.5	Internal Debt of the State Government	140529.98	45569.39	51417.80	112.83
		(9.40)	(1.93)	(2.08)	
2.6	Public Account Disbursements	1207905.63	2014592.26	2073844.97	102.94
		(80.79)	(85.54)	(83.80)	
3	Capital Account Surplus (+) or Deficit (-)	-59828.98	-94218.48	-141650.08	150.34

*includes Public Account Receipts (item 1.4)

**includes Public Account Disbursement (item 2.6)



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 2016-17 works out to 68.82 per cent and 31.18 per cent respectively. The percentage shares of Economic and Social Services under Development Expenditure work out to 43.87 percent and 24.95 per cent respectively of the total expenditure on Capital Account.

9.2 The break-up 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)

(Rs. in lakh)

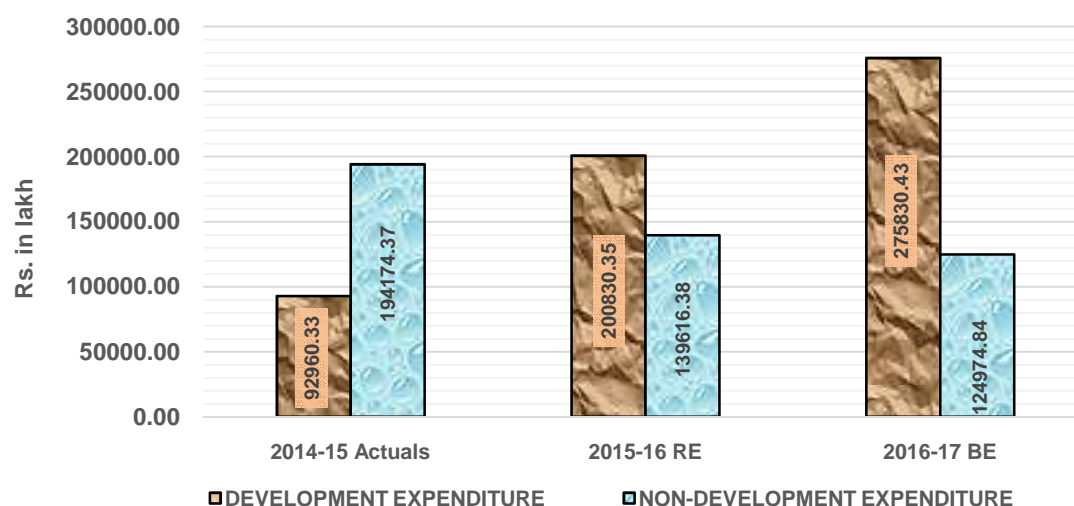
Sl. No.	Heads of Expenditure	2014-15 Actual	2015-16 Revised Estimates	2016-17 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	EXPENDITURE ON CAPITAL ACCOUNT	287134.70 <i>(100.00)</i>	340446.73 <i>(100.00)</i>	400805.27 <i>(100.00)</i>	117.73
I	DEVELOPMENT EXPENDITURE	92960.33 <i>(32.38)</i>	200830.35 <i>(58.99)</i>	275830.43 <i>(68.82)</i>	137.34
A	Social Services	27846.90 <i>(9.70)</i>	57105.33 <i>(16.77)</i>	100003.34 <i>(24.95)</i>	175.12
1	Education, Sports, Art & Culture	13511.58 <i>(4.71)</i>	25643.29 <i>(7.53)</i>	30553.73 <i>(7.62)</i>	119.15
2	Medical, Family Welfare, Public Health, Sanitation & Water Supply	13296.29 <i>(4.63)</i>	29092.04 <i>(8.55)</i>	48369.26 <i>(12.07)</i>	166.26
3	Housing	11.56 <i>(0.00)</i>	34.00 <i>(0.01)</i>	34.00 <i>(0.01)</i>	100.00
4	Urban Development	12.36 <i>(0.00)</i>	85.00 <i>(0.02)</i>	14685.00 <i>(3.66)</i>	17276.47
5	Others	1015.11 <i>(0.35)</i>	2251.00 <i>(0.66)</i>	6361.35 <i>(1.59)</i>	282.60
B	Economic Services	65113.43 <i>(22.68)</i>	143725.02 <i>(42.22)</i>	175827.09 <i>(43.87)</i>	122.34
1	General Economic Services	5814.35 <i>(2.02)</i>	10476.19 <i>(3.08)</i>	16334.00 <i>(4.08)</i>	155.92
2	Agricultural & Allied Services including Rural Development & Hill Areas	2392.61 <i>(0.83)</i>	9115.69 <i>(2.68)</i>	12524.76 <i>(3.12)</i>	137.40
3	Industries & Minerals	1693.82 <i>(0.59)</i>	2290.05 <i>(0.67)</i>	2900.00 <i>(0.72)</i>	126.63

Table - 9 cont.....

(Rs. in lakh)

Sl. No.	Heads of Expenditure	2014-15 Actuals	2015-16 Revised Estimates	2016-17 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
4	Water and Power Development	30755.71 (10.71)	75905.2 (22.30)	80637.69 (20.12)	106.23
4.1	Irrigation and Flood Control	13876.38 (4.83)	17787.70 (5.22)	17883.19 (4.46)	100.54
4.2	Power Projects	16879.33 (5.88)	58117.50 (17.07)	62754.50 (15.66)	107.98
4.3	Non-Conventional Sources of Energy	0.00 (0.00)	100 (0.03)	400 (0.10)	400.00
5	Transport and Communication	24456.94 (8.52)	45937.89 (13.49)	63430.64 (15.83)	138.08
5.1	Roads and Bridges	23050.28 (8.03)	34502.89 (10.13)	44120.64 (11.01)	127.88
5.2	Others	1406.66 (0.49)	11435.00 (3.36)	19310.00 (4.82)	168.87
II	NON-DEVELOPMENT EXPENDITURE	194174.37 (67.62)	139616.38 (41.01)	124974.84 (31.18)	89.51
1	General Services	30600.03 (10.66)	89560.90 (26.31)	66590.51 (16.61)	74.35
2	Loans and Advances	292.34 (0.10)	1575.16 (0.46)	1132.60 (0.28)	71.90
3	Loans and Advances from Government of India	2752.02 (0.96)	2910.93 (0.86)	5833.93 (1.46)	200.41
4	Internal Debt of the State Government	140529.98 (48.94)	45569.39 (13.39)	51417.80 (12.83)	112.83
5	Appropriation to the Contingency Fund	20000 (6.97)	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, together for 2016-17 work out to Rs. 1572.78 crore as compared to Rs. 1580.56 crore for 2015-16, showing there by a decrease of 0.49 per cent. Estimates of per capita receipts on Revenue and Capital Account for 2016-17 are placed at Rs. 492.68 crore and Rs. 1080.09 crore respectively as against Rs. 448.37 crore and Rs. 1132.19 crore respectively for 2015-16. The per capita tax revenue is expected to rise by 9.35 per cent in 2016-17 as compared to 2015-16.

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

TABLE - 10
PER CAPITA RECEIPTS ON REVENUE AND CAPITAL ACCOUNT

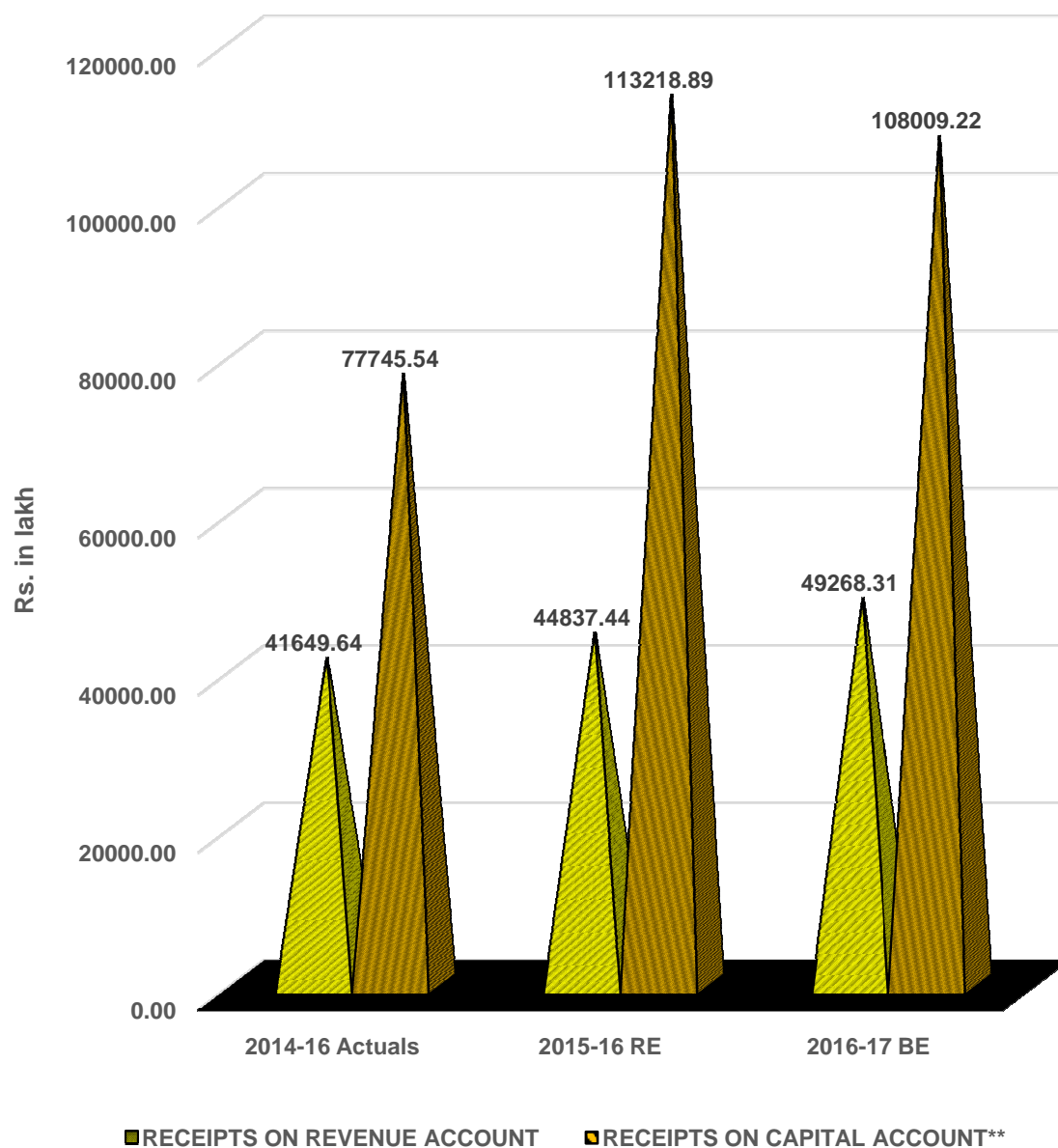
(Rs. in lakh)

Sl. No.	Sources of Receipts	2014-15* Actual	2015-16* Revised Estimates	2016-17* Budget Estimates	Col.5 as percentage of col. 4
1	2	3	4	5	6
I	RECEIPTS ON REVENUE ACCOUNT	41649.64	44837.44	49268.31	109.88
A)	Tax Revenue	25982.69	29947.11	32745.94	109.35
1	Corporation Tax	1703.43	3117.05	3141.99	100.80
2	Taxes on Income other than Corporation Tax	1216.71	2218.89	2434.95	109.74
3	Other Taxes on Income & Expenditure	0.00	0.00	0.00	0.00
4	Land Revenue	137.49	778.89	722.27	92.73
5	Stamps & Registration	3574.38	2926.89	3141.15	107.32
6	Estate duty	0.00	0.00	0.00	0.00
7	Taxes on Wealth	4.88	-0.10	-0.09	90.00
8	Customs	789.20	1542.87	1565.55	101.47
9	Union Excise Duties	445.44	1233.14	1250.83	101.43
10	State Excise	1451.76	1502.36	1656.75	110.28
11	Sales Tax	10074.90	10352.98	12149.76	117.36
12	Taxes on vehicles	979.83	853.94	1053.01	123.31
13	Taxes on Goods and Passengers	2189.48	2174.19	2315.74	106.51
14	Taxes and Duties on Electricity	0.00	0.00	0.00	0.00
15	Service Tax	718.78	1634.82	1591.80	97.37
16	Other Taxes and Duties on Commodities and Services	2696.40	1611.19	1722.22	106.89
B)	Non-Tax Revenue	12597.88	11663.89	13016.17	111.59
C)	Grants-in-aid & Contribution	3069.07	3226.45	3506.20	108.67
II	RECEIPTS ON CAPITAL ACCOUNT**	77745.54	113218.89	108009.22	95.40
1	Loans and Advances	53.91	94.34	79.62	84.40
2	Loans and Advances from Central Government	1099.00	1183.74	1148.44	97.02
3	Internal Debt of the State Government	11546.05	6300.02	6335.30	100.56
4	Appropriation to contingency fund.	0.00	0.00	0.00	0.00
5	Public Account Receipts	65046.57	105640.7862	100445.8516	95.08
	GRAND TOTAL	119395.18	158056.33	157277.53	99.51

*Per Capita Receipts are calculated using estimated population based on decadal growth rate of population declared during Population Census, 2011 by Directorate of Census Operations, Goa.

**includes Public Account receipts.

**CHART - XII
PER CAPITA RECEIPT**



11. PER CAPITA DEVELOPMENT AND NON-DEVELOPMENT EXPENDITURE

11.1 Table - 11 shows per capita development and non-development expenditure under Revenue and Capital Account during 2016-17. Per capita development expenditure under Revenue account is expected to increase by 5.64 percent and non-development expenditure under Revenue account is expected to increase by 8.98 percent as compared to the previous year 2015-16. The per capita development expenditure under Capital Account shows an increase of 26.97 percent during 2016-17 over 2015-16, while the per capita non-development expenditure under Capital Account is expected to decrease by 17.25 % as compared to 2015-16.

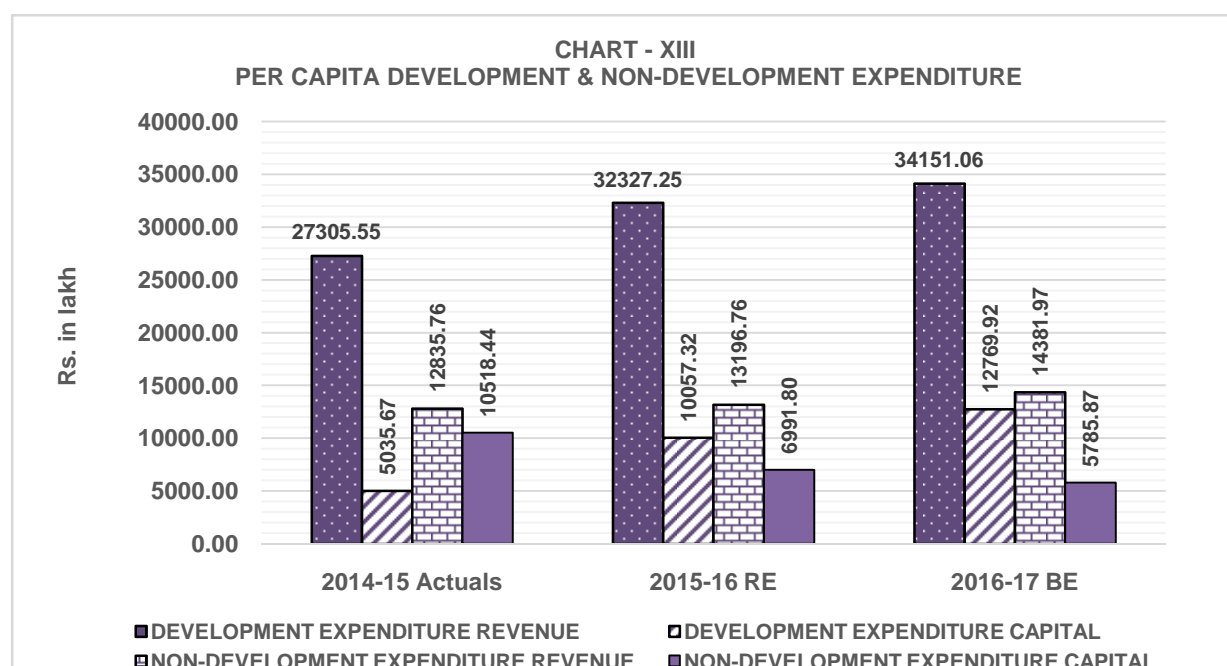
11.2 Details of per capita development and non-development expenditure under revenue and capital are shown in Table - 11 below and also depicted in Chart - XIII

TABLE - 11
PER CAPITA DEVELOPMENT AND NON-DEVELOPMENT EXPENDITURE

(Rs. in lakh)

Sl. No.	Sources of Receipts	2014-15* Actuals	2015-16* Revised Estimates	2016-17* Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
I	DEVELOPMENT EXPENDITURE	32341.22	42384.57	46920.99	110.70
	REVENUE	27305.55	32327.25	34151.06	105.64
	CAPITAL	5035.67	10057.32	12769.92	126.97
II	NON-DEVELOPMENT EXPENDITURE	23354.20	20188.56	20167.84	99.90
	REVENUE	12835.76	13196.76	14381.97	108.98
	CAPITAL	10518.44	6991.80	5785.87	82.75
III	TOTAL EXPENDITURE	55695.42	62573.13	67088.82	107.22
	REVENUE	40141.31	45524.01	48533.03	106.61
	CAPITAL	15554.11	17049.12	18555.79	108.84

*Per capita expenditure.

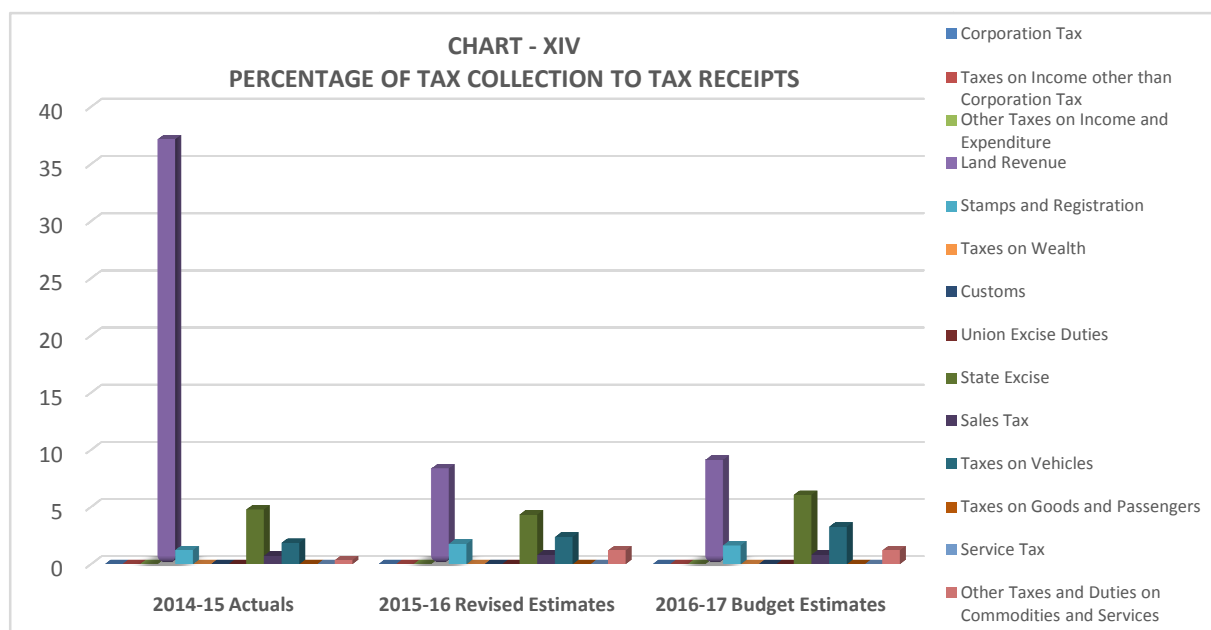


12. PERCENTAGE OF TAX COLLECTION TO TAX RECEIPTS

12.1 Table - 12 gives the percentage tax collection to the total receipts under different heads which is also depicted in Chart - XIV.

TABLE - 12
PERCENTAGE OF TAX COLLECTION TO TAX RECEIPTS

Sl. No.	Sources of Receipts	2014-15 Actuals	2015-16 Revised Estimates	2016-17 Budget Estimates
1	2	3	4	5
1	Corporation Tax	0	0	0
2	Taxes on Income other than Corporation Tax	0	0	0
3	Other Taxes on Income and Expenditure	0	0	0
4	Land Revenue	37.16	8.37	9.13
5	Stamps and Registration	1.22	1.76	1.64
6	Taxes on Wealth	0	0	0
7	Customs	0	0	0
8	Union Excise Duties	0	0	0
9	State Excise	4.77	4.34	6.06
10	Sales Tax	0.74	0.82	0.82
11	Taxes on Vehicles	1.86	2.39	3.28
12	Taxes on Goods and Passengers	0	0	0
13	Service Tax	0	0	0
14	Other Taxes and Duties on Commodities and Services	0.35	1.21	1.20
15	Percentage of total tax collection to total tax receipts	1.02	1.02	1.14



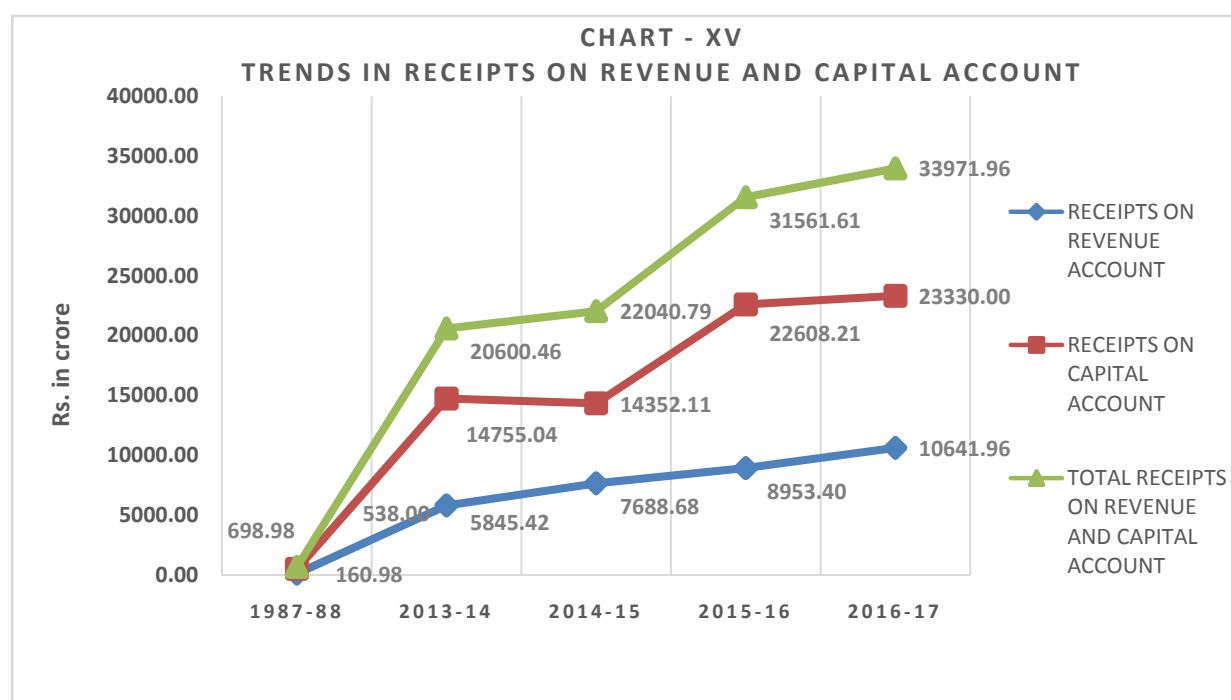
13 - TRENDS IN RECEIPTS (REVENUE AND CAPITAL ACCOUNT)

13.1 The trend in receipts on both the Revenue and the Capital Account for 1987-88 and from 2013-14 to 2016-17 are shown in Table - 13 and are also depicted in Chart - XV.

TABLE - 13
TRENDS IN RECEIPTS ON REVENUE AND CAPITAL ACCOUNT

(Rs. in crore)

Sl. No.	Head of Receipts	1987-88 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 Revised Estimates	2016-17 Budget Estimates
1	2	3	4	5	6	7
I	TOTAL RECEIPTS ON REVENUE AND CAPITAL ACCOUNT	698.98 (100.00)	20600.46 (2947.22)	22040.79 (3153.28)	31561.61 (4515.38)	33971.96 (4860.22)
A	RECEIPTS ON REVENUE ACCOUNT	160.98 (100.00)	5845.42 (3631.15)	7688.68 (4776.17)	8953.40 (5561.81)	10641.96 (6610.73)
1	Tax Revenue	56.84 (100.00)	3716.87 (6539.18)	4796.50 (8438.60)	5980.01 (10520.78)	7073.13 (12443.93)
2	Non-tax Revenue	36.22 (100.00)	1832.89 (5060.44)	2325.62 (6420.81)	2329.11 (6430.46)	2811.49 (7762.27)
3	Grants in Aid and Contribution	67.92 (100.00)	295.66 (435.31)	566.56 (834.16)	644.28 (948.58)	757.34 (1115.05)
B	RECEIPTS ON CAPITAL ACCOUNT	538.00 (100.00)	14755.04 (2742.57)	14352.11 (2667.68)	22608.21 (4202.27)	23330.00 (4336.43)
1	Loans and Advances	1.10 (100.00)	14.57 (1324.55)	9.95 (904.77)	18.84 (1712.65)	17.20 (1563.53)
2	Internal Debt of the State Government	1.57 (100.00)	1370.89 (87317.83)	2131.44 (135760.76)	1258.03 (80128.98)	1368.43 (87160.91)
3	Loans and Advances from Central Government	114.24 (100.00)	166.61 (145.84)	202.88 (177.59)	236.38 (206.91)	248.06 (217.14)
5	Public Account Receipts	421.09 (100.00)	13202.98 (3135.43)	12007.84 (2851.61)	21094.96 (5009.61)	21696.31 (5152.42)



14. TWELFTH FIVE YEAR PLAN OUTLAY 2012-17 OF GOA

14.1 The detailed sectoral outlay for the Eleventh/Twelfth Five Year Plan, expenditure for 2013-14 to 2015-16 and Agreed Outlay for 2016-17 are given in Table - 14.

TABLE - 14
ELEVENTH/TWELFTH FIVE YEAR PLAN AND BUDGET ESTIMATE 2016-17 OF GOA
(Rs. in Crore)

Sl. No	Heads of Development	Eleventh Five Year Plan Outlay (2007-12)	Twelfth Five Year Plan Outlay* (2012-17)	Actual Expenditure 2013-14	Actual Expenditure 2014-15	Unreconciled Expenditure 2015-16	Agreed Outlay 2016-17
1	2	2	3	4	5	6	7
I	Agriculture and Allied Activities	211.76	1018.57	157.67	180.65	258.35	448.39
II	Rural Development	234.98	858.33	67.18	45.41	77.26	145.94
III	Special Area Development Programme	23.1	81.34	5.99	6.41	10.25	14.72
IV	Irrigation and Flood Control	579.74	1545.16	170.90	165.89	134.58	236.49
V	Energy	830.08	2177.53	177.25	206.01	417.12	677.46
VI	Industry and Minerals	117.79	393.54	92.92	73.68	142.92	305.48
VII	Transport	716.84	2280.71	249.53	262.07	394.08	704.46
VIII	Science, Technology & Environment	315.33	709.21	76.96	84.80	5.87	55.72
IX	General Economic Services	181.19	1642.08	146.27	125.09	251.33	316.61
X	Social Services	3977.7	13033.06	1356.24	1448.81	1664.86	3056.54
XI	General Services	1296.55	2556.7	35.83	278.11	262.49	660.21
	GRAND TOTAL	8485.06	26296.23	2536.74	2876.93	3619.11	6622.02

* Tentatively approved.