



GOVERNMENT OF GOA

BUDGET IN BRIEF 2025-26

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 2025-26 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 economist and the general public interested in the public finances and development of the State. The efforts put in by Shri Milind Nagvekar, Statistical Assistant to draft this publication are appreciated.

Per Capita Income and Expenditure 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,
September, 2025

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 to 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.
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 objective 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 2025-26, envisages Total Receipts of ₹56150.68 crore both on Revenue and Capital Account + Public Account Receipts as against the Total Expenditure estimated at ₹55357.85 crore, showing overall deficit of ₹792.83 crore. On the Revenue Account, the receipts are estimated at ₹22703.26 crore and expenditure at ₹20212.46 crore, leaving a surplus of ₹2490.81 crore. On Capital Account, the receipts are estimated at ₹33447.42 crore and expenditure at ₹35145.41 crore, thereby showing a deficit of ₹1697.99 crore. Expenditure on Capital Account includes expenditure on Public Account.
- 1.2** When compared with the revised estimates for 2024-25, the budget estimates of total receipts and expenditure on revenue and capital account for 2025-26, shows an increase of 4.82% (Receipt) and 0.87% (Expenditure) respectively. Grants-in-aid and contributions from the Central Government which amounted to ₹1100.47 crore in the revised estimates in 2024-25, have increased to ₹1363.96 crore in the budget estimates 2025-26.
- 1.3** The overall budgetary position under Revenue and Capital Account for the years 2023-24 (Actual) to 2025-26 (Budget Estimates) is depicted in Charts – I & II.

Table 1
OVERALL BUDGETARY POSITION

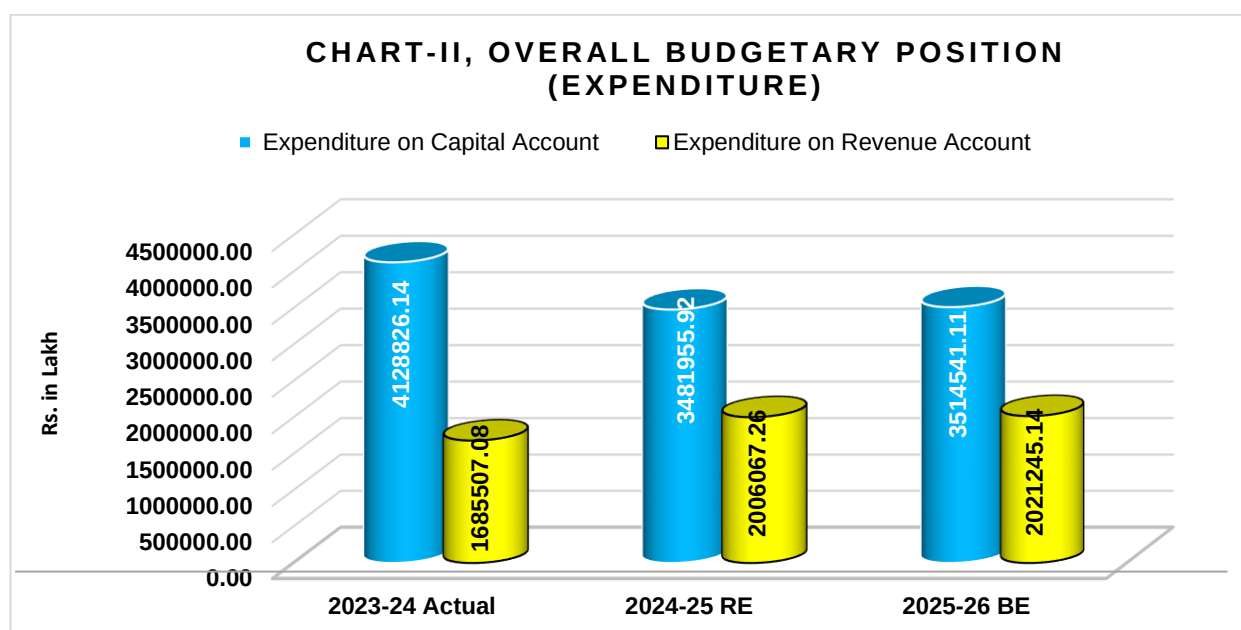
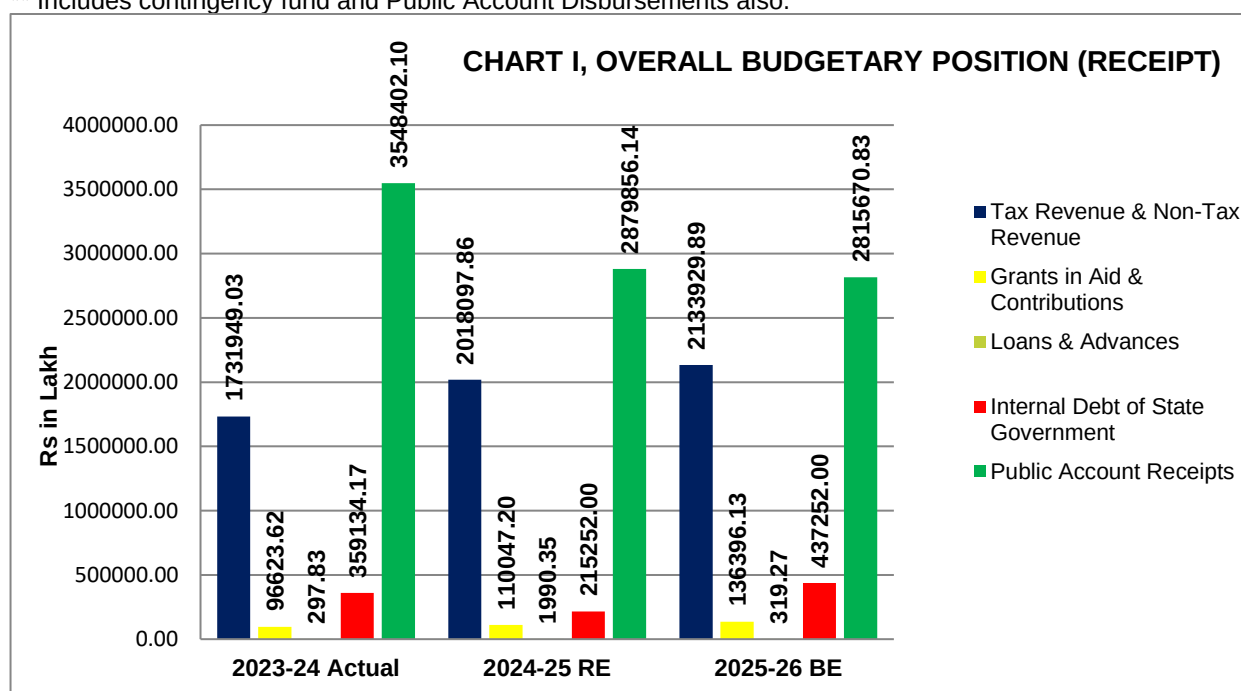
(₹ in lakh)

Sl. No.	Major Head	2023-24 Actuals	2024-25 Revised Estimates	2025-26 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)	1731949.03 (94.72)	2018097.86 (94.83)	2133929.90 (93.99)	105.74
2	Grants-in-Aid and Contributions	96623.62 (5.28)	110047.20 (5.17)	136396.13 (6.01)	123.94
3	Total Revenue Receipts	1828572.65 (100.00)	2128145.06 (100.00)	2270326.03 (100.00)	106.68
4	Expenditure on Revenue Account	1685507.08	2006067.26	2021245.14	100.76
5	Surplus(+) or Deficit(-)	143065.57	122077.80	249080.89	
II	CAPITAL ACCOUNT				
1	Loans and Advances	297.83 (0.00)	1990.35 (0.06)	319.27 (0.01)	16.04
2	Internal Debt of the State Government	359134.17 (9.03)	215252.00 (6.67)	437252.00 (13.07)	203.13
3	Loans and Advances from Central Government	69520.26 (1.75)	131500.00 (4.07)	91500 (2.74)	69.58
4	Public Account Receipts	3548402.10 (89.22)	2879856.14 (89.20)	2815670.83 (84.18)	97.77
5	Total Capital Receipts (Capital Account + Public Account)	3977354.36 (100.00)	3228598.49 (100.00)	3344742.10 (100.00)	103.60
6	Expenditure on Capital Account**	4128826.14	3481954.92	3514541.11	100.94
7	Surplus (+) or Deficit (-)	-151471.78	-253356.43	-169799.01	

Table I Contd...

(₹ in lakh)					
Sl. No.	Item	2023-24 Actuals	2024-25 Revised Estimates	2025-26 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	5805927.01	536743.55	5615068.13	104.82
2	Total Expenditure on Revenue and Capital Account	5814333.22	5488022.18	5535786.25	100.87
3	Surplus (+) or Deficit (-)	-8406.21	-131278.63	-79281.88	

** Includes contingency fund and Public Account Disbursements also.



2 .REVENUE ACCOUNT

- 2.1** Of the total estimated Revenue Receipts during the year 2025-26 i.e. ₹22703.26 crore, Tax Revenue is estimated to contribute ₹15233.79 crore (67.09%) and the Non-Tax Revenue ₹6105.50 crore (26.90%). The Grants-in-aid and contributions are placed at ₹1363.96 crore (6.01%). Under the head "Tax-Revenue", the State GST accounts for ₹4682.31 crore (20.62%) of the total Revenue Receipts. Economic Services emerged as the largest source of Non-Tax Revenue to the Government, its contribution being ₹5016.74 crore (22.10%).
- 2.2** On the expenditure side, General Services at ₹7353.41 crore (36.38%) accounted for a major chunk of the estimated total expenditure, followed by Social Services at ₹7119.06 crore i.e. 35.22% and Economic Services at ₹5739.98 crore (28.40%).
- 2.3** Table-2 presents details of the principal sources of Receipt/Revenue and the proposed heads of expenditure during 2025-26. Charts-III & IV depict the receipts and expenditure under Revenue Account.

TABLE-2
REVENUE ACCOUNT

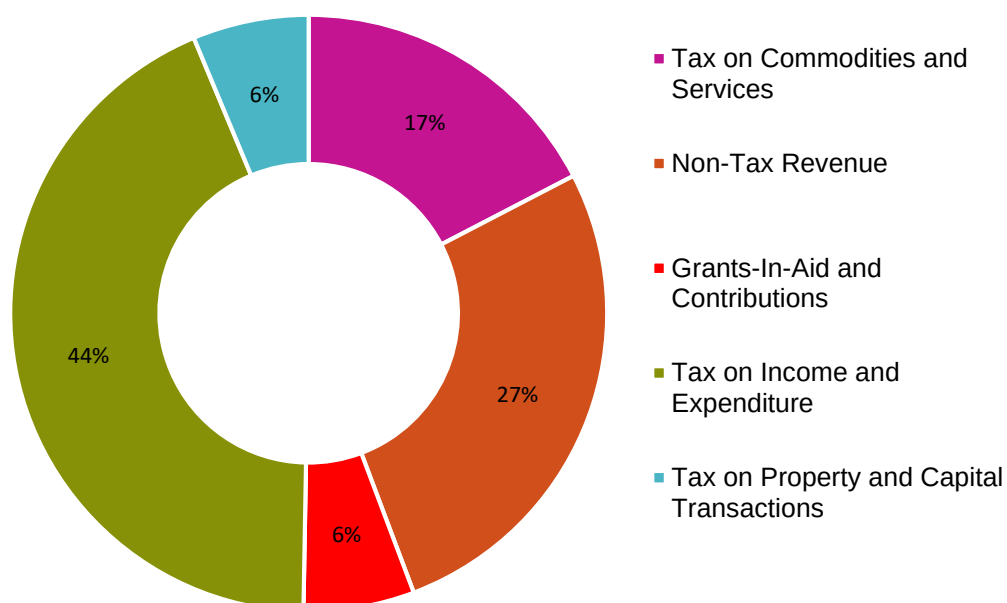
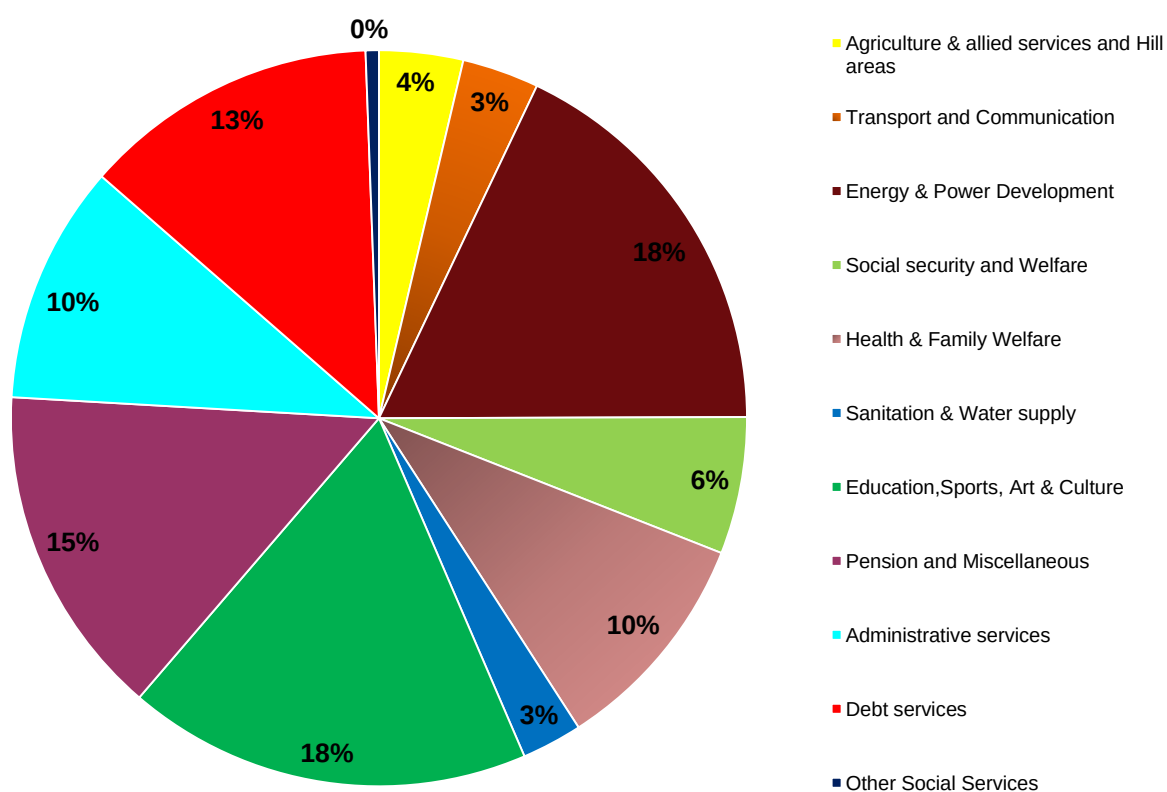
(₹ in Lakh)

Sl. No	Sources of Receipts	Budget Estimates 2025-26	Sl. No.	Heads of Expenditure	Budget Estimates 2025-26
I	TAX REVENUE	1523379.38 (67.09)	I	GENERAL SERVICES	735340.65 (36.38)
A	Tax on Income and Expenditure	985964.02 (43.43)	1	Organs of State	30883.39 (1.53)
1	Corporation Tax	153317.00 (6.76)	2	Fiscal Services	16116.14 (0.80)
2	Taxes on Income other than Corporation Tax	204570.00 (9.01)	3	Debt Interest/Services	234760.52 (11.16)
3	Other Taxes on Income & Expenditure	0.00 (0.00)	4	Administrative Services	189575.11 (9.38)
4	Central GST	159846.00 (7.04)	5	Pension and Miscellaneous Services	264005.49 (13.06)
5	State GST	468231.02 (20.62)			
6	Integrated GST	0.00 (0.00)			
B	Taxes on Property and Capital Transactions	142821.75 (6.29)			
1	Land Revenue	11952.05 (0.53)			
2	Stamps and Registration	130869.70 (5.76)			

Table 2- Contd....

(₹ in lakh)

Sl. No	Sources of Receipts	Budget Estimates 2025-26	Sl. No	Heads of Expenditure	Budget Estimates 2025-26
3	Estate Duty	0.00 (0.00)	II	SOCIAL SERVICES	711906.18 (35.22)
4	Taxes on Wealth	0.00 (0.00)	1	General, Technical Education, Sports and Youth Services Art and Culture	320603.00 (15.86)
C	Taxes on Commodities and Services	394593.61 (17.37)	2	Medical, Family Welfare, Public Health, Sanitation and Water Supply	178865.43 (8.85)
1	Customs	25272.00 (1.11)			47977.79 (2.37)
2	Union Excise Duties	5250.00 (0.23)	3	Housing and Urban Development	22912.99 (1.13)
3	State Excise	103992.88 (4.58)	4	Labour Employment	11932.52 (0.59)
4	Sales Tax, Trade Tax etc.	204363.33 (9.00)	5	Social Security and Welfare	108659.08 (5.38)
5	Taxes on Vehicles	49081.15 (2.16)	6	Other Social Services	10512.72 (0.52)
6	Taxes on Goods and Passengers	3510.90 (0.15)	7	Information and Broadcasting	10442.65 (0.52)
7	Taxes and Duties on Electricity	0.00 (0.00)			
8	Service Tax	16.00 (0.00)	III	Economic Services	573998.31 (28.40)
9	Other Taxes and Duties on Commodities and Services	3107.35 (0.14)	1	General Economic Services	62121.75 (3.07)
II	NON-TAX REVENUE	610550.51 (26.90)	2	Agriculture and Allied Services and Hill Areas	66567.56 (3.29)
1	Interest Receipts, Dividend and Profit	1352.75 (0.06)	3	Major, Medium and Minor Irrigation, Command area development & Flood Control	24633.29 (1.22)
2	General Services	61704.40 (2.72)	4	Industry and Minerals	24425.68 (1.22)
3	Social Services	45818.91 (2.02)	5	Power Development	322911.56 (15.98)
4	Economic Services	501674.45 (22.10)	6	Transport	60926.44 (3.01)
III	GRANTS-IN-AID AND CONTRIBUTIONS	136396.13 (6.01)	7	Science, Technology, Environment	12412.03 (0.61)
	Total (I+II+III)	2270326.02		Total (I+II+III)	2021245.14

CHART-III, HOW A RUPEE COMES (2025-26)**CHART - IV HOW A RUPEE GOES (2025-26)**

3. SOURCE WISE TAX RECEIPTS ON REVENUE ACCOUNT

3.1 The total Tax Receipts are estimated to increase from ₹14244.71 crore in the year 2024-25 to ₹15233.79 crore in 2025-26 i.e. by 6.94% as compared to the previous year. The State GST, as a major source of Tax Revenue is expected to increase to ₹4682.31 crore i.e. 8.00% over the previous year contributing 30.74% of the total tax revenue. Central GST with ₹1598.46 crore, Corporation tax with ₹1533.17 crore, Taxes on Income other than Corporation Tax with ₹2045.70 crore and Stamps & Registration fees with ₹1308.70 crore are the other major contributors accounting for 10.49%, 10.06%, 13.43% and 8.59% 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)

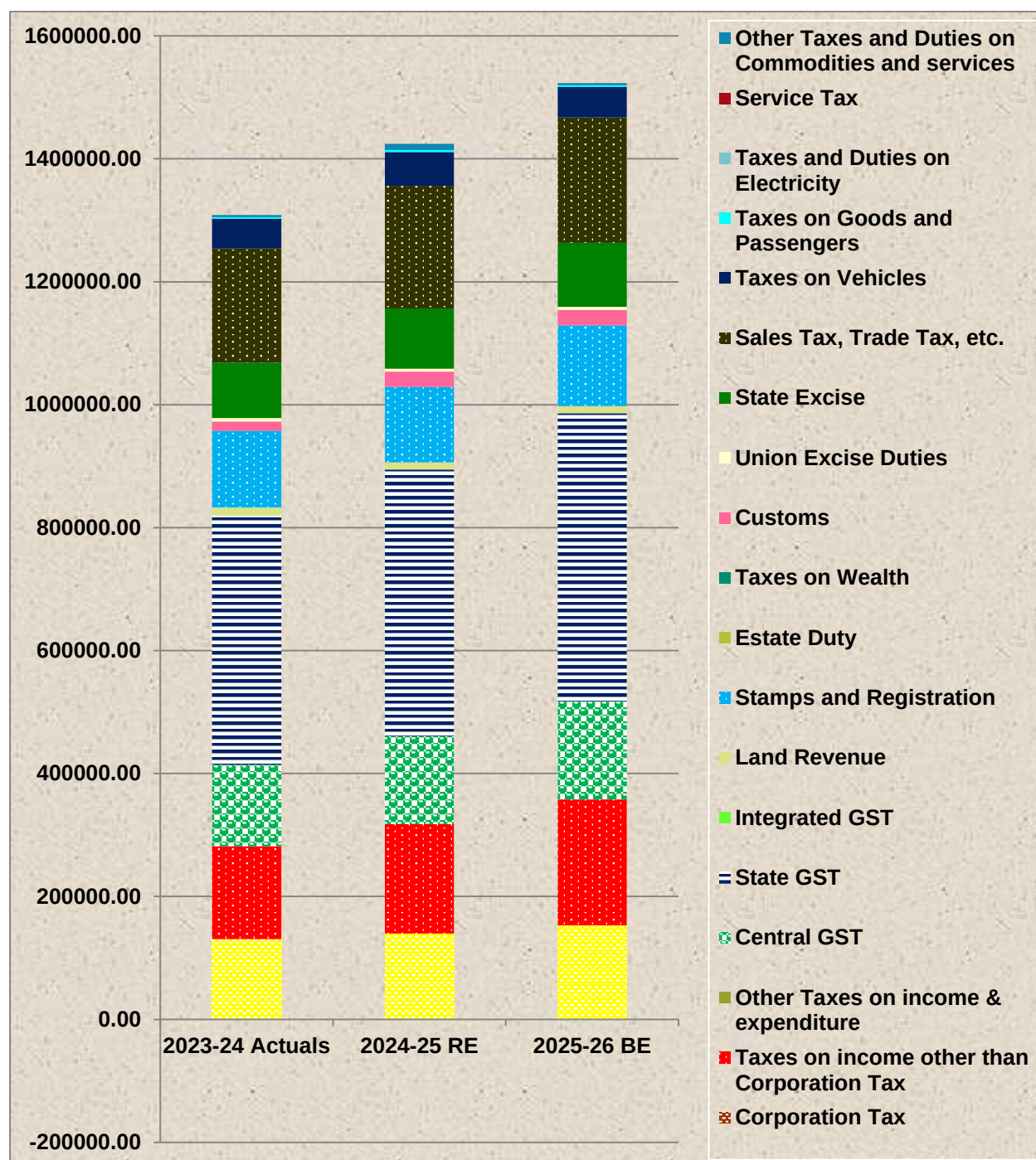
Sl. No.	Sources of Tax Revenue	2023-24 Actuals	2024-25 Revised Estimates	2025-26 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
I	TAX REVENUE	1308588.51	1424470.92	1523379.38	106.94
		(100.00)	(100.00)	(100.00)	
I	TAXES ON INCOME & EXPENDITURE	820025.07	894713.25	985964.02	110.20
		(62.66)	(62.81)	(64.72)	
1	Corporation Tax	130861.00	139554.00	153317.00	109.86
		(10.00)	(9.80)	(10.06)	
2	Taxes on income other than Corporation Tax	151130.00	177973.00	204570.00	114.94
		(11.55)	(12.49)	(13.43)	
3	Other Taxes on income & expenditure	0.00	0.00	0.00	0.00
		(0.00)	(0.00)	(0.00)	
4	Central GST	132316.00	143639.00	159846.00	111.28
		(10.11)	(10.08)	(10.49)	
5	State GST	405718.07	433547.25	468231.02	108.00
		(31.00)	(30.44)	(30.74)	
6	Integrated GST	0.00	0.00	0.00	0.00
		(0.00)	(0.00)	(0.00)	
II	TAXES ON PROPERTY AND CAPITAL	137394.84	134170.88	142821.75	106.46
		(10.50)	(9.42)	(9.38)	
1	Land Revenue	12711.91	11341.18	11952.05	105.39
		(0.97)	(0.80)	(0.79)	
2	Stamps and Registration	124682.93	122834.70	130869.70	106.54
		(9.53)	(8.62)	(8.59)	
3	Estate Duty	0.00	0.00	0.00	0.00
		(0.00)	(0.00)	(0.00)	
4	Taxes on Wealth	0.00	-5.00	0.00	0.00
		(0.00)	0.00	0.00	

Table 3 Contd...

(₹in lakh)

Sl. No.	Sources of Tax Revenue	2023-24 Actuals	2024-25 Revised Estimates	2025-26 Budget Estimates	Col.5 as Percentage of col.4
1	2	3	4	5	6
III	TAXES ON COMMODITIES AND SERVICES	351168.60 (26.84)	395586.79 (27.77)	394593.61 (25.90)	99.75
1	Customs	15279.00 (1.17)	25021.00 (1.76)	25272.00 (1.66)	101.00
2	Union Excise Duties	5782.00 (0.44)	4816.00 (0.34)	5250.00 (0.34)	109.01
3	State Excise	90006.81 (6.88)	97712.02 (6.86)	103992.88 (6.83)	106.43
4	Sales Tax, Trade Tax	185785.99 (14.20)	199874.23 (14.03)	204363.33 (13.42)	102.25
5	Taxes on Vehicles	48261.32 (3.69)	54636.50 (3.83)	49081.15 (3.22)	89.83
6	Taxes on Goods and Passengers	2534.24 (0.19)	3499.13 (0.25)	3510.90 (0.23)	100.34
7	Taxes and Duties on Electricity	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00
8	Service Tax	83.00 (0.01)	16.00 (0.00)	16.00 (0.00)	100.00
9	Other Taxes and Duties on Commodities and Services	3436.24 (0.22)	10011.91 (0.15)	3107.35 (0.34)	31.04

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 ₹7469.47 crore for the year 2025-26, there by expecting to register a increase of 6.15% as compared to the revised estimates for 2024-25. Economic Services are expected to contribute 67.16% of the total Non-Tax receipts with ₹5016.74 crore showing an increase of 4.90% over the previous year. Grants-in-aid and contributions which account for ₹1363.96 crore (18.26%) of the budget are expected to record a increase of 23.94% over the revised estimates of the preceding year. The receipts from General Services, another major contributor, account for 8.26% 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.

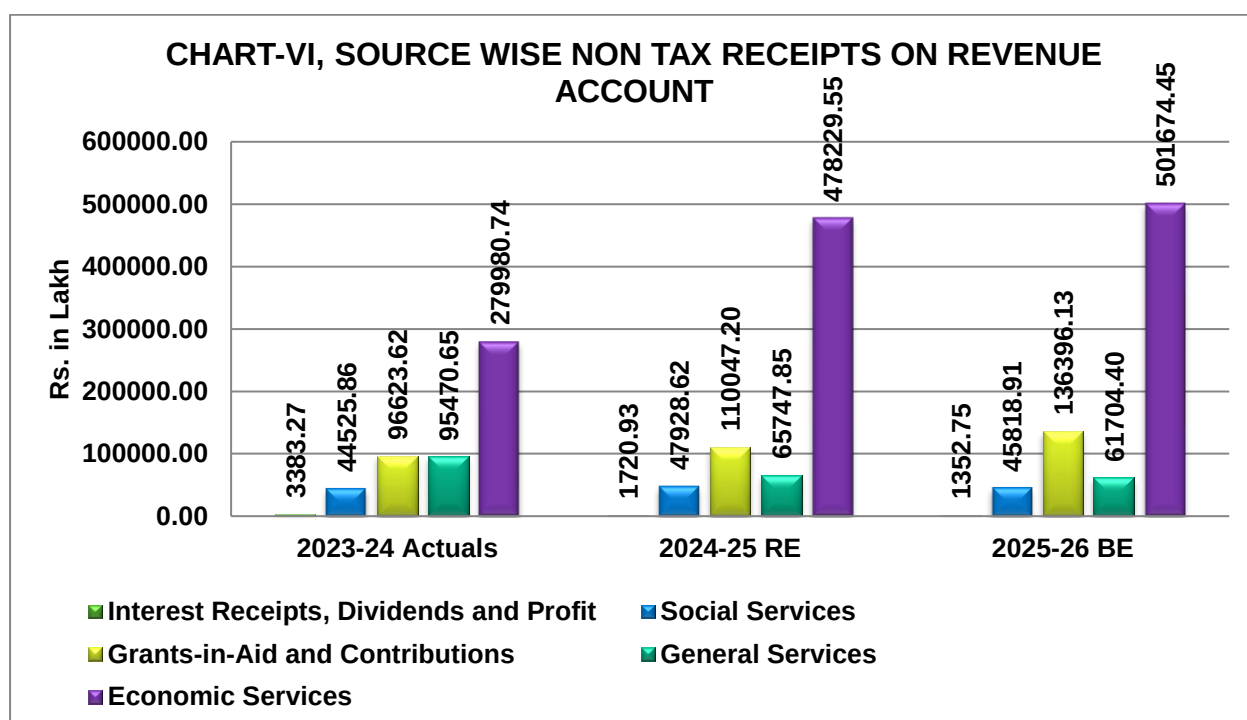
TABLE-4
SOURCEWISE NON-TAX RECEIPTS ON REVENUE ACCOUNT

(₹ in lakh)

Sl. No.	Sources of Non-Tax Revenue	2023-24 Actuals	2024-25 Revised Estimates	2025-26 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	NON-TAX RECEIPTS (including grant-in-aid and contribution)	519984.14	703674.15	746946.61	106.15
		(100)	(100)	(100)	
1	Interest Receipts, Dividends and Profit	3383.27	1720.93	1352.76	78.61
		(0.66)	(0.24)	(0.19)	
2	General Services	95470.65	65747.85	61704.40	93.84
		(18.36)	(9.34)	(8.26)	
2.1	Police	739.71	755.50	588.20	77.86
		(0.14)	(0.11)	(0.08)	
2.2	Other Administrative Services	90114.70	60613.24	56124.68	92.59
		(17.33)	(8.61)	(7.51)	
2.3	Other General Services	4616.24	4379.11	4991.52	113.98
		(0.89)	(0.62)	(0.67)	
3	Social Services	44525.86	47928.62	45818.91	95.60
		(8.56)	(6.82)	(6.13)	
3.1	Education, Sports, Art and Culture	4626.39	2741.04	2321.59	84.70
		(0.89)	(0.39)	(0.31)	
3.2	Medical, Family Welfare and Public Health	4391.11	4994.91	5441.12	108.99
		(0.84)	(0.71)	(0.73)	
3.3	Water Supply and Sanitation	19690.63	27988.23	24847.06	88.78
		(3.79)	(3.98)	(3.33)	
3.4	Housing & Urban Development	13558.12	10565.29	11592.61	109.73
		(2.61)	(1.50)	(1.55)	
3.5	Labour and Employment	830.38	1023.51	913.13	89.22
		(0.16)	(0.15)	(0.12)	
3.6	Other Social Services	1429.23	615.64	700.40	113.77
		(0.27)	(0.09)	(0.09)	

Table 4 Contd.....

(₹ in lakh)					
Sl. No.	Sources of Non-Tax Revenue	2023-24 Actuals	2024-25 Revised Estimates	2025-26 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
4	Economic Services	279980.74 (53.84)	478229.55 (67.96)	501674.45 (67.16)	104.90
4.1	Crop Husbandry, Animal Husbandry, Dairy Development and Fisheries	1352.70 (0.26)	1761.94 (0.25)	1743.55 (0.23)	98.95
4.2	Forestry & Wild Life	724.31 (0.14)	570.07 (0.08)	577.00 (0.08)	101.22
4.3	Non-Ferrous Mining & Metallurgical Industries	17896.29 (3.44)	20392.40 (2.90)	18737.67 (2.51)	91.89
4.4	Co-operation	276.91 (0.05)	168.94 (0.02)	177.26 (0.02)	104.92
4.5	Major, Medium and Minor Irrigation	2194.75 (0.42)	8762.88 (1.25)	16534.05 (2.21)	188.67
4.6	Power	243558.29 (46.84)	434982.33 (61.81)	448764.34 (60.08)	103.17
4.7	Village, Small & Other Industries	5075.51 (0.98)	56.84 (0.01)	4051.74 (0.54)	7128.33
4.8	Other Economic Services	2726.43 (0.52)	3810.61 (0.54)	3480.14 (0.47)	91.33
4.9	Transport	6175.55 (1.19)	7723.54 (1.10)	7608.70 (1.02)	98.51
5	Grants-in-Aid and Contributions	96623.62 (18.58)	110047.20 (15.64)	136396.13 (18.26)	123.94



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

5.1 Out of the estimated total Revenue Expenditure of ₹20212.45 crore during the year 2025-26, Development Expenditure and Non-Development Expenditure account for ₹12859.04 crore (63.62%) and ₹7353.41 crore (36.38%) respectively. As compared to the revised estimates of 2024-25, the Development Expenditure for 2025-26 is expected to increase by 0.63% and the Non-Development expenditure is expected to increase by 0.98%.

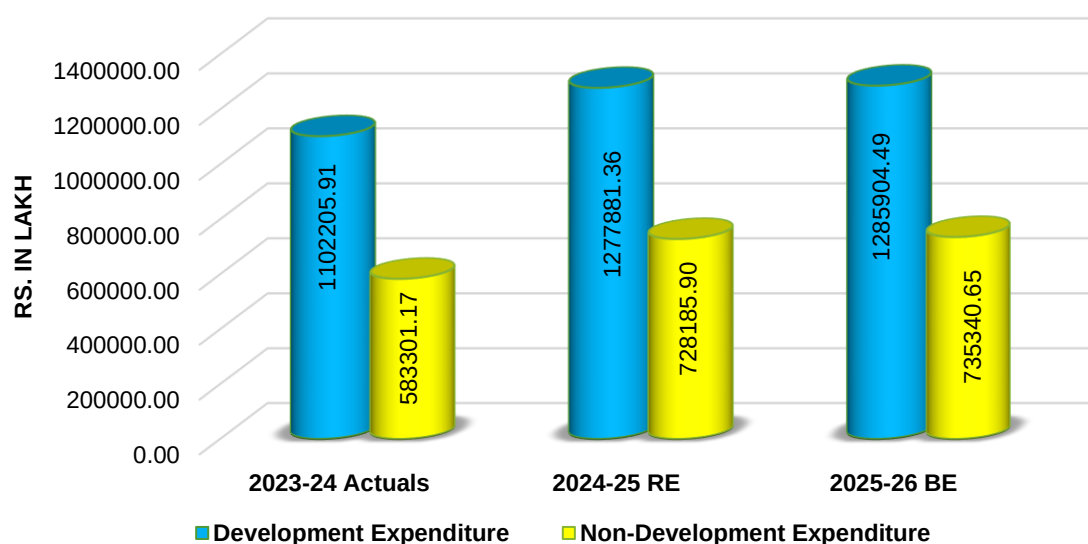
5.2 The expenditure on revenue account by broad groups is given in Table 5 and is also depicted in Chart – VII.

TABLE-5
EXPENDITURE ON REVENUE ACCOUNT BY BROAD GROUPS

(₹ in lakh)

Sl. No.	Broad Groups of Expenditure	2023-24 Actuals	2024-25 Revised Estimates	2025-26 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	EXPENDITURE ON REVENUE ACCOUNT	1685507.08	2006067.26	2021245.14	100.76
		(100)	(100)	(100)	
I	Development Expenditure	1102205.91	1277881.36	1285904.49	100.63
		(65.39)	(63.70)	(63.62)	
1	Economic Services	489515.54	559985.14	573998.31	102.50
		(29.04)	(27.91)	(28.40)	
2	Social Services	612690.37	717896.23	711906.18	99.17
		(36.35)	(35.79)	(35.22)	
II	Non-Development Expenditure	583301.17	728185.90	735340.65	100.98
		(34.61)	(36.30)	(36.38)	
1	General Services	583301.17	728185.90	735340.65	100.98
		(34.61)	(36.30)	(36.38)	

**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 2025-26, the expenditure on Economic Services and Social Services is estimated at ₹57399.98 crore and ₹7119.06 crore respectively accounting for 44.64% and 56.36% of the total development expenditure.

6.3 Under Economic Services, the single largest head of expenditure is ₹3229.12 crore for Energy and Power Development Fund, accounting for 25.11% of the total Development Expenditure which is expected to increase by 1.49% over the previous year. Out of the estimates of total budget of ₹7119.06 crore under Social Services, an amount of ₹3206.03 crore (24.93%) of the total development expenditure which is 1.59% 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 ₹1788.65 crore (13.91%) of the total expenditure showing a fall of 0.08% over the revised estimates of 2024-25.

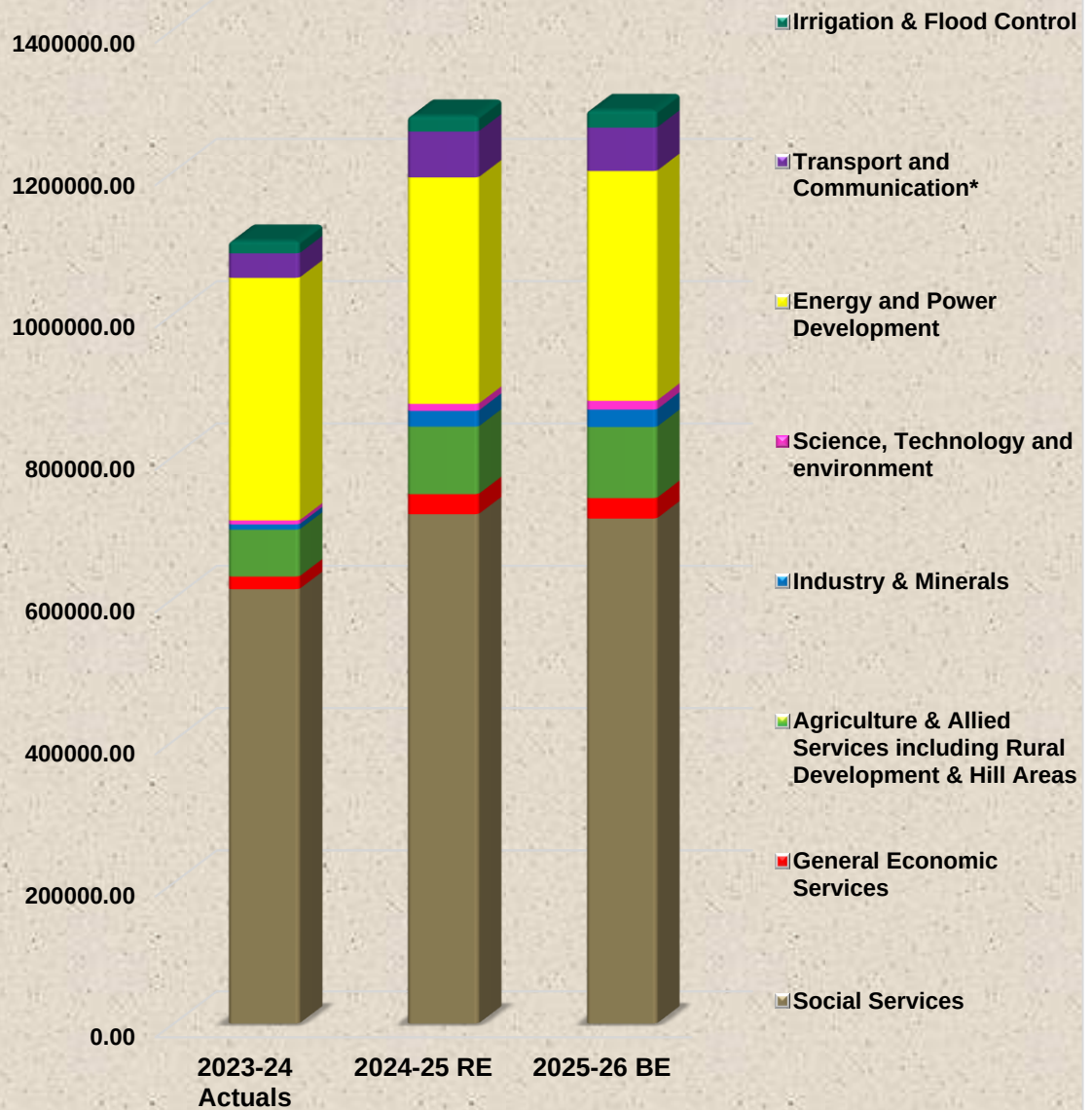
6.4 The Development expenditure on revenue account is presented in Table 6 is also depicted in Chart VIII.

TABLE-6
DEVELOPMENT EXPENDITURE
(REVENUE ACCOUNT)

(₹ in lakh)					
Sl. No.	Heads of Expenditure	2023-24 Actuals	2024-25 Revised Estimates	2025-26 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	Development Expenditure	1102205.91	1277881.36	1285904.49	100.63
		(100)	(100)	(100)	
I	Social Services	612690.37	717896.22	711906.18	99.17
		(55.59)	(56.18)	(55.36)	
1	General & Technical Education, Sports & Youth Services, Art & Culture	297799.96	325778.08	320603.00	98.41
		(27.02)	(25.49)	(24.93)	
2	Medical, Public Health & Family Welfare	158582.28	179000.69	178865.43	99.92
		(14.39)	(14.01)	(13.91)	
3	Sanitation & Water Supply	46819.32	57181.77	47977.79	83.90
		(4.25)	(4.48)	(3.73)	
4	Housing & Urban Development	9975.78	22614.00	22912.99	101.32
		(0.90)	(1.77)	(1.78)	
5	Labour & Employment	9095.66	10764.07	11932.52	110.86
		(0.82)	(0.84)	(0.93)	
6	Social Security & Welfare	72872.21	99189.76	106052.48	106.92
		(6.61)	(7.76)	(8.25)	
7	Other Social Services including SCs, STs & OBCs	7012.99	12630.60	13119.32	103.87
		(0.64)	(0.99)	(1.02)	
8	Information & Broadcasting	10532.17	10737.25	10442.65	97.26
		(0.96)	(0.84)	(0.81)	

Table 6 Contd.....

(₹ in lakh)					
Sl. No	Heads of Expenditure	2023-24 Actuals	2024-25 Revised Estimates	2025-26 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
II	Economic Services	489515.54	559985.14	573998.31	102.50
		(44.41)	(43.82)	(44.64)	
1	General Economic Services	17717.47	28297.43	28812.25	101.82
		(1.61)	(2.21)	(2.24)	
2	Agriculture & Allied Services including Rural Development & Hill areas	65862.04	94801.52	99877.06	105.35
		(5.98)	(7.42)	(7.76)	
2.1	Fisheries, Animal Husbandry & Dairy Development, Soil & Water Conservation & Crop Husbandry	32831.05	41630.61	42982.43	103.25
		(2.98)	(3.26)	(3.34)	
2.2	Forestry & Wild Life	10450.15	12794.79	14653.54	114.53
		(0.95)	(1.00)	(1.14)	
2.3	Rural Development	14720.10	30031.95	33309.50	110.91
		(1.34)	(2.35)	(2.59)	
2.4	Others	7860.74	10344.17	8931.59	86.34
		(0.71)	(0.81)	(0.69)	
3	Industry & Minerals	7458.45	22289.96	24425.68	109.58
		(0.68)	(1.74)	(1.90)	
3.1	Industries	3279.87	12747.27	14419.00	113.11
		(0.30)	(1.00)	(1.12)	
3.2	Village & Small Industries	3142.94	6825.84	7330.90	107.40
		(0.29)	(0.53)	(0.57)	
3.3	Non-Ferrous Mining & Metallurgical Industries	1035.64	2716.85	2675.78	98.49
		(0.09)	(0.21)	(0.21)	
4	Energy and Power Development	341036.53	318164.81	322911.56	101.49
		(30.94)	(24.90)	(25.11)	
4.1	Power	339479.00	309607.71	316927.79	102.36
		(30.80)	(24.23)	(24.65)	
4.2	Non-Conventional Sources of Energy	1557.53	8557.10	5983.77	69.93
		(0.14)	(0.67)	(0.46)	
5	Irrigation and Flood Control	17615.74	22092.01	24633.29	111.50
		(1.60)	(1.73)	(1.92)	
6	Transport	34366.30	64531.85	60926.44	94.41
		(3.11)	(5.05)	(4.74)	
6.1	Road Transport, Roads and Bridges	27046.52	56117.75	51880.73	92.45
		(2.45)	(4.39)	(4.03)	
6.2	Civil Aviation, Inland Transport & Others	7319.78	8414.10	9045.71	107.51
		(0.66)	(0.66)	(0.70)	
7	Science, Technology and Environment	5459.01	9807.56	12412.03	126.56
		(0.49)	(0.77)	(0.97)	
7.1	Other Scientific Research	3567.34	6489.24	9564.02	147.38
		(0.32)	(0.51)	(0.74)	
7.2	Ecology and Environment	1891.67	3318.32	2848.01	85.83
		(0.17)	(0.26)	(0.23)	

CHART-VIII, DEVELOPMENT EXPENDITURE ON REVENUE ACCOUNT

7. NON-DEVELOPMENT EXPENDITURE (REVENUE ACCOUNT)

7.1 Non-Development Expenditure under General Services during 2025-26 is estimated at ₹7353.41 crore as against the revised estimates of ₹7281.86 crore for 2024-25, thereby showing an increase of 0.98%. The expenditure towards Organs of the State has decreased by 17.61% during 2025-26 i.e. from ₹374.84 crore in 2024-25 to ₹308.83 crore in 2025-26. The expenditure under Fiscal Services shows increasing trend from ₹159.64 crore in 2024-25 to ₹161.16 crore in 2025-26 i.e. by 0.95%. The expenditure in respect of Debt Services is expected to increase by 12.31% whereas Administrative Services is showing an increase of 5.08% during 2025-26 as compared to the previous year's revised estimates. The expenditure on Pension and Miscellaneous General Services is also estimated to go down by 7.46% during 2025-26. The expenses on Debt Services, Pension and Miscellaneous General Services and Administrative Services are estimated at 31.93%, 35.90% and 25.78% respectively of the total non-development expenses on revenue account during 2025-26.

7.2 The details of the Non-Development Expenditure on Revenue Account are given in Table 7 and are also depicted in Chart - IX.

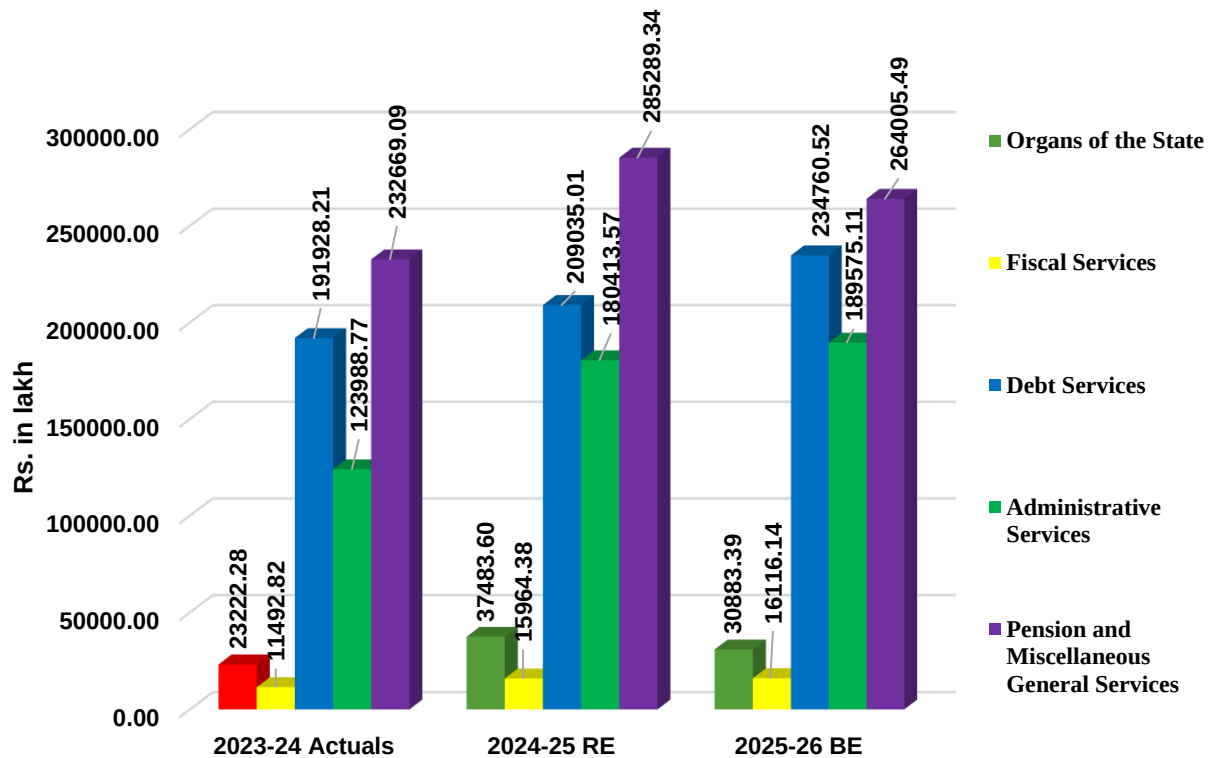
TABLE – 7
NON-DEVELOPMENT EXPENDITURE
(REVENUE ACCOUNT)

(₹ in lakh)

Sl. No.	Heads of Expenditure	2023-24 Actuals	2024-25 Revised Estimates	2025-26 Budget Estimates	Col.5 as percent age of col.4
1	2	3	4	5	6
	NON-DEVELOPMENT EXPENDITURE (GENERAL SERVICES)	583301.17	728185.90	735340.65	100.98
		<i>(100.00)</i>	<i>(100.00)</i>	<i>(100.00)</i>	
1	Organs of the State	23222.28	37483.60	30883.39	82.39
		<i>(3.98)</i>	<i>(5.15)</i>	<i>(4.20)</i>	
1.1	Parliament/State/Union Territory Legislature, President, Vice-president/ Governor, Administrator of Union Territories, Council of Ministers & Elections	11424.23	19441.39	13083.26	67.30
		<i>(196)</i>	<i>(2.67)</i>	<i>(1.78)</i>	
1.2	Administration of Justice	11798.05	18042.21	17800.13	98.66
		<i>(2.02)</i>	<i>(2.48)</i>	<i>(2.42)</i>	
2	Fiscal Services	11492.82	15964.38	16116.14	100.95
		<i>(1.97)</i>	<i>(2.19)</i>	<i>(2.19)</i>	
2.1	Collection of Taxes on Property and Capital Transaction	4736.37	6450.71	6574.98	101.93
		<i>(0.81)</i>	<i>(0.88)</i>	<i>(0.89)</i>	
2.2	Collection of Taxes on Commodities and Services	6134.52	8448.67	8386.16	99.26
		<i>(1.05)</i>	<i>(1.16)</i>	<i>(1.14)</i>	
2.3	Other Fiscal Services	621.93	1065.00	1155.00	108.46
		<i>(0.11)</i>	<i>(0.15)</i>	<i>(0.16)</i>	

Table 7 Contd.....

(₹ in Lakh)					
Sl. No.	Heads of Expenditure	2023-24 Actuals	2024-25 Revised Estimates	2025-26 Budget Estimates	Col.5 as percent age of col.4
1	2	3	4	5	6
3	Debt Services	191928.21 (32.90)	209035.01 (28.71)	234760.52 (31.93)	112.31
3.1	Interest Payment	188928.21 (32.39)	205035.01 (28.61)	229760.52 (31.25)	112.06
3.2	Appropriation for reduction	3000.00 (0.51)	4000.00 (0.55)	5000.00 (0.68)	125.00
4	Administrative Services	123988.77 (21.26)	180413.57 (24.78)	189575.11 (25.78)	105.08
4.1	Secretariat General Services, District Administration, Treasury and Accounts Administration	20134.45 (3.45)	23744.80 (3.26)	27673.29 (3.76)	116.54
4.2	Police and Jails	75334.69 (12.92)	90773.13 (12.47)	103058.5 (14.01)	113.53
4.3	Public Works	14897.23 (2.55)	45298.82 (6.22)	37103.88 (5.05)	81.91
4.4	Other Administrative Services	13622.40 (2.34)	20596.82 (2.83)	21739.44 (2.96)	105.55
5	Pension and Miscellaneous General Services	232669.09 (39.89)	285289.34 (39.18)	264005.49 (35.90)	92.54

CHART -IX, NON-DEVELOPMENT EXPENDITURE ON REVENUE ACCOUNT

8. CAPITAL ACCOUNT

8.1 The total receipts on Capital Account for 2025-26 are estimated at ₹33447.42 crore against the disbursement of ₹35145.41 crore, showing a deficit of ₹1697.99 crore. The receipts in the budget, show an increase of 3.60% as compared to the revised estimates, 2024-25. Receipts under the head of Internal Debt of the State Government are estimated to increase from ₹2152.52 crore to ₹4372.52 crore in 2025-26 i.e. by 103.13% over the year 2024-25. So also, the Loans and Advances from the Central Government are estimated to decrease from ₹1315.00 crore in 2024-25 to ₹915.00 crore (30.42%) in 2025-26.

8.2 The Capital Account Disbursements in 2025-26 is expected to increase to ₹35145.41 crore from ₹34819.56 crore in 2024-25, registering an increase of 0.94%. The Internal Debt of the State Government is expected to rise sharply by 63.73% whereas Loans & Advances are expected to decline by a record 13.35%.

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

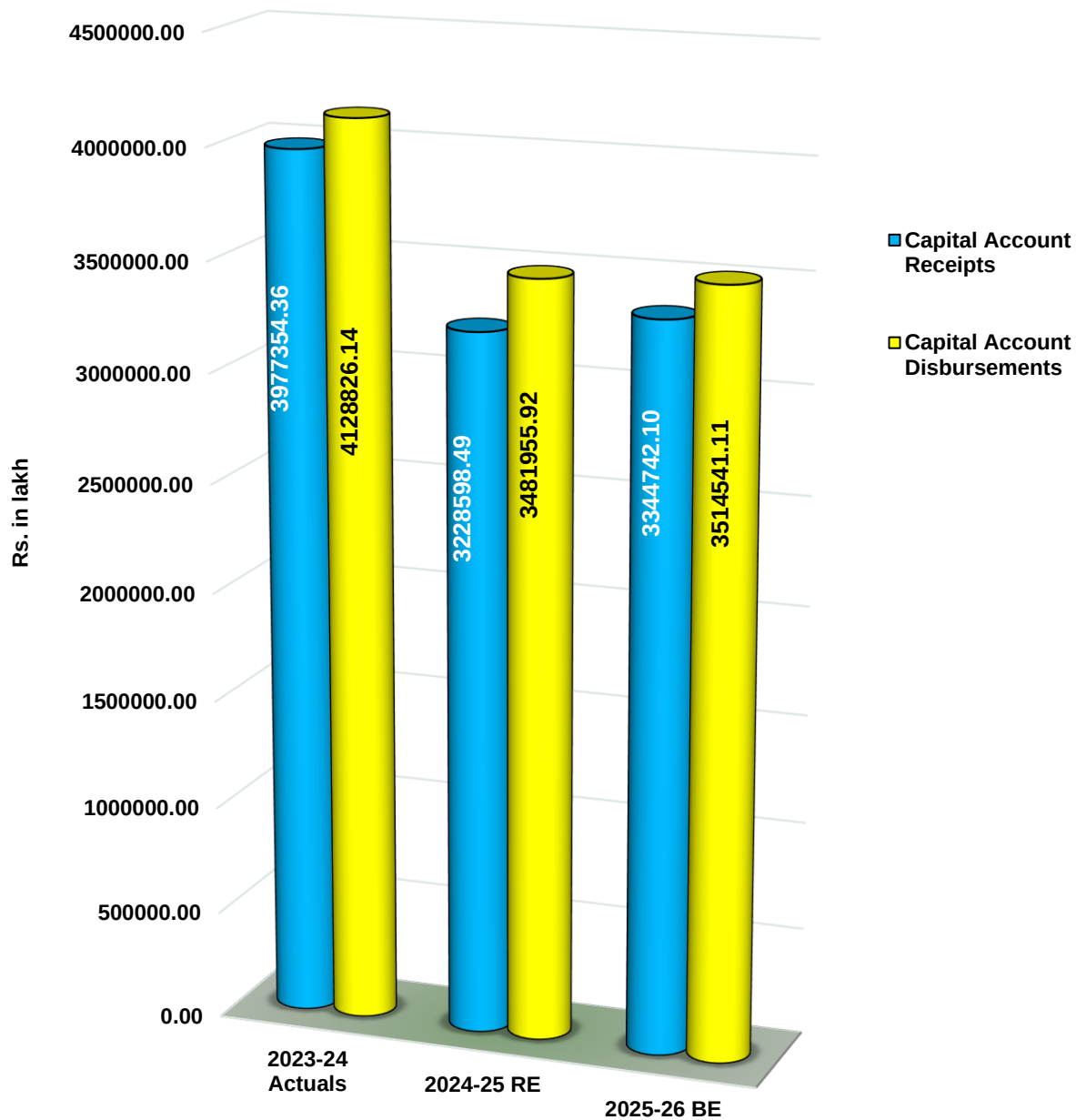
(₹ in lakh)

Sl.No.	Heads of Receipts/Disbursements	2023-24 Actuals	2024-25 Revised Estimates	2025-26 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
1	Capital Account Receipts*	3977354.36	3228598.49	3344742.10	103.60
		(100.00)	(100.00)	(100.00)	
1.1	Loans and Advances	297.83	1990.35	319.27	16.04
		(0.01)	(0.06)	(0.01)	
1.2	Loans and Advances from Central Govt.	69520.26	131500.00	91500.00	69.58
		(1.75)	(4.07)	(2.74)	
1.3	Internal Debt of the State Govt.	359134.17	215252.00	437252.00	203.13
		(9.03)	(6.67)	(13.07)	
1.4	Public Account Receipts	3548402.10	2879856.14	2815670.83	97.77
		(89.21)	(89.20)	(84.18)	
2	Capital Account Disbursements**	4128826.14	3481955.92	3514541.11	100.94
		(100.00)	100.00	100.00	
2.1	Capital Outlay	356619.55	531781.41	532952.93	100.22
		(8.64)	(15.27)	(15.16)	
2.2	Loans and Advances	303.83	1110.04	962.01	86.65
		(0.01)	(0.03)	(0.03)	
2.3	Loans and Advances from Central Govt.	7472.89	10056.10	10056.10	100.00
		(0.18)	(0.29)	(0.29)	
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	144909.75	147981.54	242292.86	163.73
		(3.51)	(4.25)	(6.89)	
2.6	Public Account Disbursements	3619520.12	2791026.83	2728277.21	97.75
		(87.66)	(80.16)	(77.63)	
3	Capital Account Surplus (+) or Deficit (-)	-151471.78	-253357.43	-169799.01	

*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 2025-26 works out to 58.53% and 41.47% respectively. The percentage shares of Social Services and Economic Services under Development Expenditure work out to 20.61% and 37.92% 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)

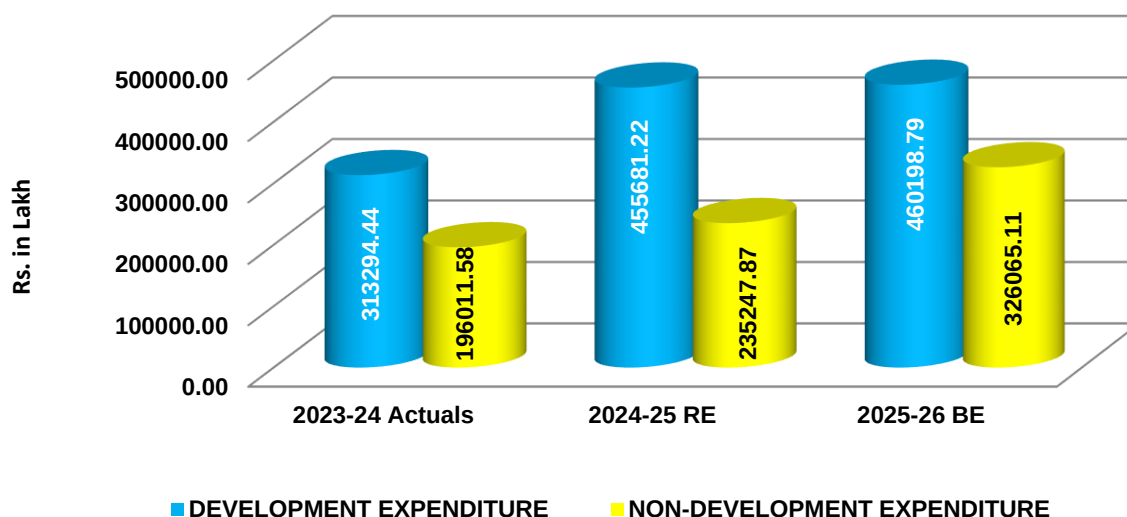
Sl.No.	Heads of Expenditure	2023-24 Actuals	2024-25 Revised Estimates	2025-26 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
	EXPENDITURE ON CAPITAL ACCOUNT	509306.02 (100.00)	690929.09 (100.00)	786263.90 (100.00)	113.80
I	DEVELOPMENT EXPENDITURE	313294.44 (61.51)	455681.22 (65.95)	460198.79 (58.53)	100.99
A	Social Services	108606.90 (21.32)	167295.61 (24.21)	162031.11 (20.61)	96.85
1	Education, Sports, Art & Culture	16497.53 (3.24)	27522.60 (3.98)	29131.05 (3.71)	105.84
2	Medical, Family Welfare, Public Health, Sanitation & Water Supply	57326.05 (11.25)	99516.04 (14.40)	98141.04 (12.48)	98.62
3	Housing	0.00 (0.00)	0.01 (0.00)	0.01 (0.00)	100.00
4	Urban Development	32099.68 (6.30)	32508.95 (4.71)	28041.00 (3.57)	86.26
5	Others	2683.64 (0.53)	7748.01 (1.12)	6718.01 (0.85)	86.71
B	Economic Services	204687.54 (40.19)	288385.61 (41.74)	298167.68 (37.92)	103.39
1	General Economic Services	16942.79 (3.33)	25471.00 (3.69)	33734.00 (4.26)	132.44
2	Agricultural & Allied Services including Rural Development & Hill Areas	10335.92 (2.03)	9947.12 (1.44)	14093.94 (1.79)	141.69
3	Industries & Minerals	1459.78 (0.29)	1580.12 (0.23)	8987.01 (1.14)	568.75

Table 9 Contd.....

(₹ in Lakh)

Sl. No.	Heads of Expenditure	2023-24 Actuals	2024-25 Revised Estimates	2025-26 Budget Estimates	Col.5 as percentage of col.4
1	2	3	4	5	6
4	Water and Power Development	89453.34 (17.56)	145104.70 (21.00)	133642.53 (17.00)	92.10
4.1	Irrigation and Flood Control	33279.03 (6.53)	48015.00 (6.95)	48854.00 (6.21)	101.75
4.2	Power Projects	56148.83 (11.02)	96888.70 (14.02)	84587.53 (10.76)	87.30
4.3	Non-Conventional Sources of Energy	25.48 (0.01)	201.00 (0.03)	201.00 (0.03)	100.00
5	Transport and Communication	86495.71 (16.98)	106282.67 (15.38)	107710.20 (13.70)	101.34
5.1	Roads and Bridges	82920.44 (16.28)	89503.76 (12.95)	96180.18 (12.23)	107.46
5.2	Others	3575.27 (0.70)	16778.91 (2.43)	11530.02 (1.47)	68.72
II	NON-DEVELOPMENT EXPENDITURE	196011.58 (38.49)	235247.87 (34.05)	326065.11 (41.47)	138.61
1	General Services	43325.11 (8.51)	76100.19 (11.01)	72754.14 (9.25)	95.60
2	Loans and Advances	303.83 (0.06)	1110.04 (0.16)	962.01 (0.12)	86.65
3	Loans and Advances from Government of India	7472.89 (1.47)	10056.10 (1.46)	10056.10 (1.28)	100.00
4	Internal Debt of the State Government	144909.75 (28.45)	147981.54 (21.42)	242292.86 (30.82)	163.73
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 2025-26 together work out to ₹351162.92 as compared to ₹336690.36 for 2024-25, thereby showing an increase of 4.30%. Estimates of per capita receipts on Revenue and Capital Account for 2025-26 are placed at ₹141984.12 and ₹209178.81 respectively as against ₹133761.47 and ₹202928.88 respectively for 2024-25. The per capita Tax Revenue is expected to rise by 6.41 % in 2025-26 as compared to 2024-25.

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

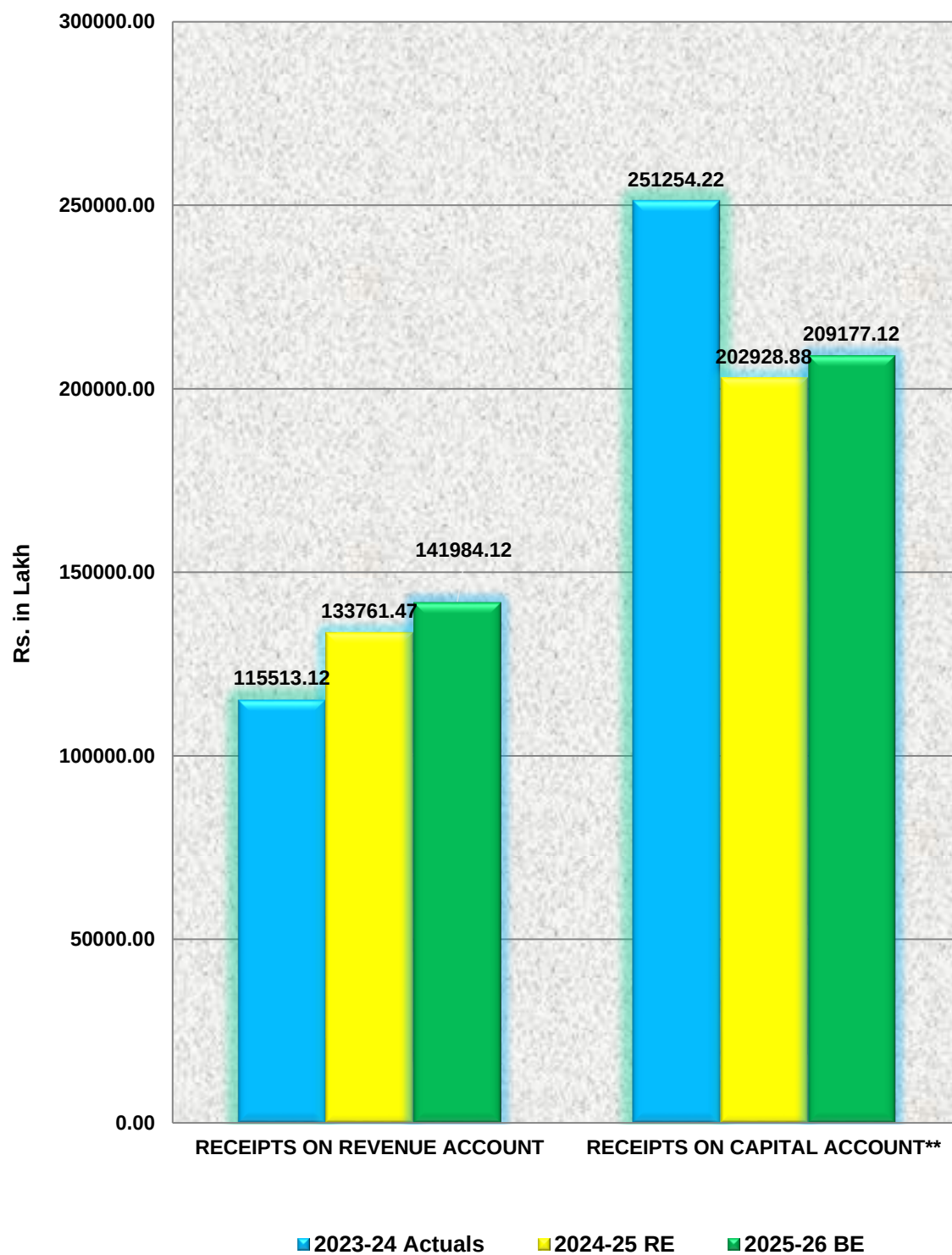
TABLE – 10
PER CAPITA RECEIPTS ON REVENUE AND CAPITAL ACCOUNT

(Amt. in ₹)					
Sl. No.	Sources of Receipts	2023-24* Actual	2024-25* Revised Estimates	2025-26* Budget Estimates	Col.5 as percentage of col. 4
1	2	3	4	5	6
I	RECEIPTS ON REVENUE ACCOUNT	115513.12	133761.47	141984.12	106.15
A)	Tax Revenue	82665.10	89533.06	95270.76	106.41
1	Corporation Tax	8266.65	8771.46	9588.31	109.31
2	Taxes on Income other than Corporation Tax	9547.06	11186.24	12793.62	114.37
3	Other Taxes on Income & Expenditure	0.00	0.00	0.00	0.00
4	Central GST	8358.56	9028.22	9996.62	110.73
5	State GST	25629.69	27249.98	29282.74	107.46
6	Integrated GST	0.00	0.00	0.00	0.00
7	Land Revenue	803.03	712.83	747.47	104.86
8	Stamps & Registration	7876.37	7720.60	8184.47	106.01
9	Estate duty	0.00	0.00	0.00	0.00
10	Taxes on Wealth	0.00	-0.31	0.00	0.00
11	Customs	965.19	1572.66	1580.49	100.50
12	Union Excise Duties	365.26	302.70	328.33	108.47
13	State Excise	5685.84	6141.55	6503.62	105.90
14	Sales Tax	11736.32	12562.81	12780.70	101.73
15	Taxes on vehicles	3048.73	3434.10	3069.49	89.38
16	Taxes on Goods and Passengers	160.09	219.93	219.57	99.83
17	Taxes and Duties on Electricity	0.00	0.00	0.00	0.00
18	Service Tax	5.24	1.01	1.00	99.50
19	Other Taxes and Duties on Commodities and Services	217.07	629.28	194.33	30.88
B)	Non-Tax Revenue	26744.19	37311.56	38183.27	102.34
C)	Grants-in-aid & Contribution	6103.83	6916.86	8530.09	123.32
II	RECEIPTS ON CAPITAL ACCOUNT**	251254.22	202928.88	209177.12	103.08
1	Loans and Advances	18.81	125.10	19.97	15.96
2	Loans and Advances from Central Government	4391.68	8265.24	5722.33	69.23
3	Internal Debt of the State Government	22686.93	13529.35	27345.34	202.12
4	Appropriation to contingency fund.	0.00	0.00	0.00	0.00
5	Public Account Receipts	224156.80	181009.19	176089.48	97.28
	GRAND TOTAL	366767.34	336690.36	351161.24	104.30

*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 2025-26. 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 0.12% as compared to the previous year 2024-25. The Per Capita Development Expenditure under Capital Account is expected to increase by 0.49% during 2025-26 over the year 2024-25, while the Per Capita Non-Development Expenditure under Capital Account is expected to increase by 37.91% during 2025-26.

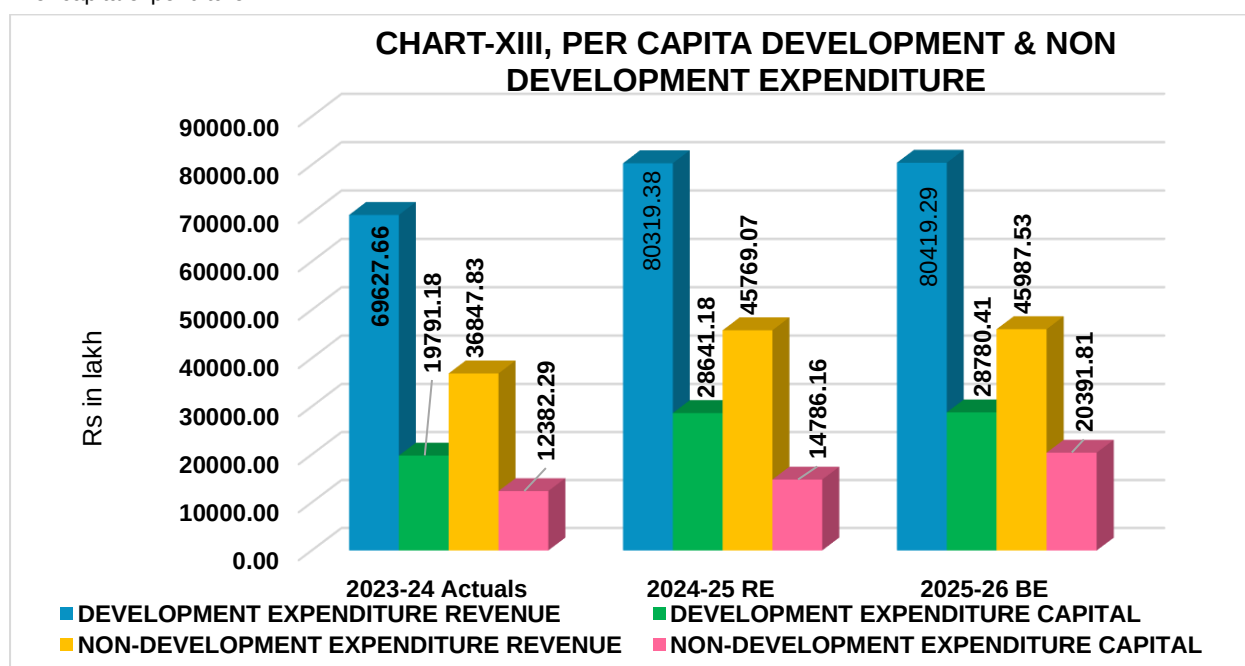
11.2 Details of Per Capita Development and Non-Development Expenditure under Revenue and Capital are shown in Table 11 below and also depicted in Chart XIII.

TABLE-11
PER CAPITA DEVELOPMENT AND NON-DEVELOPMENT EXPENDITURE

(₹ in Lakh)

Sl. No.	Sources of Receipts	2023-24* Actual	2024-25* Revised Estimates	2025-26* Budget Estimates	Col.5 as percentage of col. 4
1	2	3	4	5	6
I	DEVELOPMENT EXPENDITURE	89418.85	108960.56	109199.70	100.22
	REVENUE	69627.66	80319.38	80419.29	100.12
	CAPITAL	19791.18	28641.18	28780.41	100.49
II	NON-DEVELOPMENT EXPENDITURE	49230.12	60555.23	66379.35	109.62
	REVENUE	36847.83	45769.07	45987.53	100.48
	CAPITAL	12382.29	14786.16	20391.81	137.91
III	TOTAL EXPENDITURE	138648.96	169515.80	175578.05	103.58
	REVENUE	106475.49	126088.45	126406.83	100.25
	CAPITAL	32173.47	43427.35	49172.23	113.23

*Per capita expenditure.



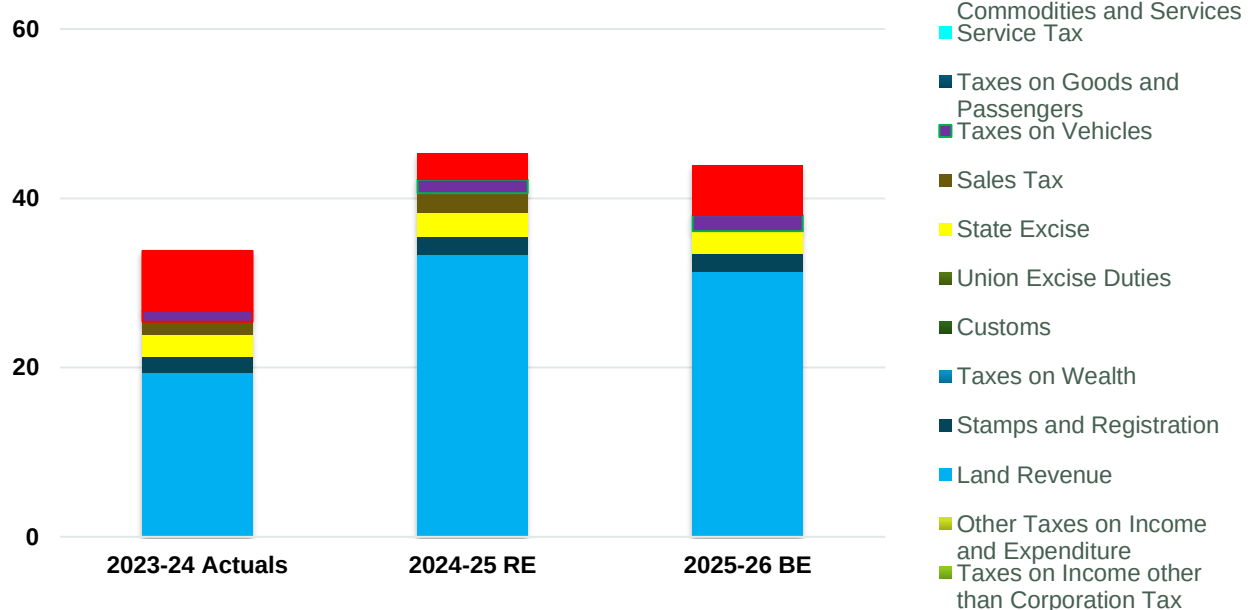
12. PERCENTAGE OF TAX COLLECTION TOTAX RECEIPTS

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	2023-24 Actuals	2024-25 Revised Estimates	2025-26 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	19.43	33.35	31.32
5	Stamps and Registration	1.82	2.17	2.16
6	Taxes on Wealth	0	0	0
7	Customs	0	0	0
8	Union Excise Duties	0	0	0
9	State Excise	2.58	2.84	2.63
10	Sales Tax	1.59	2.25	0.00
11	Taxes on Vehicles	1.26	1.60	1.89
12	Taxes on Goods and Passengers	0	0	0
13	Service Tax	0	0	0
14	Other Taxes and Duties on Commodities and Services	7.10	3.14	5.91
15	Percentage of total tax collection to total tax receipts	0.83	1.05	0.98

PERCENTAGE OF TAX COLLECTED TO TAX RECEIPT



13. TRENDS IN RECEIPTS (REVENUE AND CAPITAL ACCOUNT)

13.1 The trend in receipts on both Revenue and Capital Account for the year 1987-88 and from the years 2022-23 to 2025-26 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	2022-23 Actuals	2023-24 Actuals	2024-25 Revised Estimates	2025-26 Budget Estimates
1	2	3	4	5	6	7
I	TOTAL RECEIPTS ON REVENUE AND CAPITAL ACCOUNT	698.98	62584.37	58059.27	53567.44	56150.95
		100.00	8953.67	8306.28	7663.66	8033.27
A	RECEIPTS ON REVENUE ACCOUNT	160.98	17282.47	18285.73	21281.45	22703.26
		100	10735.79	11359.01	13219.93	14103.16
1	Tax Revenue	56.84	11489.99	13085.89	14244.71	15233.79
		100	20214.62	23022.32	25061.60	26801.19
2	Non-tax Revenue	36.22	3869.32	4233.61	5936.27	6105.51
		100	10682.81	11688.58	16389.48	16856.72
3	Grants in Aid and Contribution	67.92	1923.17	966.24	1100.47	1363.96
		100	2831.52	1422.61	1620.25	2008.19
B	RECEIPTS ON CAPITAL ACCOUNT	538.00	45301.90	39773.54	32285.98	33447.69
		100	8420.43	7392.85	6001.11	6217.04
1	Loans and Advances	1.1	2.10	2.98	19.90	3.19
		100	190.66	270.75	1809.41	290.25
2	Internal Debt of the State Government	1.57	2055.06	3591.34	2152.52	4372.52
		100	130895.42	228747.88	137103.18	278504.46
3	Loans and Advances from Central Government	114.24	572.75	695.20	1315.00	915
		100	501.36	608.55	1151.09	800.95
5	Public Account Receipts	421.09	42671.99	35484.02	28798.56	28156.98
		100	10133.70	8426.71	6839.05	6686.62

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

