

BUDGET-IN-BRIEF 2006-2007, GOA

P R E F A C E

This brochure seeks to present the salient features of the **Budget of the State Government for 2006-07** and facilitates comparison of key parameters with those of the earlier two years by means of Statements and Graphs.

It is hoped that the publication, as an analytical document, will be useful to the planners, administrators, economists, researchers, industrialists, business economy and the general public who may be interested in the public finances and development of the State.

Constructive suggestions to improve the content of the publication would be welcome.

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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 estimate for the current year and the budget estimates for the ensuing year.

The Accounts of the Government of Goa are kept 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 : In Part I (Consolidated Fund), the scope of which has been defined in Article 266(1) of the Constitution, there are three main divisions, namely

- (1) Revenue
- (2) Capital and
- (3) Debt (comprising Public Debt, Loans and Advances and Interstate settlement).

1.02 The expenditure out of the Consolidated Fund are of two types, one is ‘Charged’ and the other is “Voted”. Those expenditure of the State Government which are so essential and magnanimous in nature that they are not required to be put on vote in the Assembly are called ‘Charged’ expenditure, whereas the expenditure which are open to debate and subjected to vote in the Assembly are called ‘Voted’ expenditure. The following expenditure are charged on the Consolidated Fund of the State.

- a) Emoluments and allowances of the Governor and other expenditure relating to his 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 judgement, 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.

1.03 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. borrowing, 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.

1.04 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.

1.05 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 can not 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.

1.06 Few Reserve Funds have been created for special purposes and deposits are made in those funds by appropriation from 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.

1.07 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.

CONTENTS

<u>Chapter</u> <u>No.</u>		<u>Page No</u>
	Introduction	
1.	Overall Budgetary Position	1 - 2
2.	Revenue Account	5 - 6
3.	Source-wise Tax Receipts on Revenue Account	9 - 10
4.	Source-wise Non-Tax Receipts on Revenue Account	13 - 14
5.	Expenditure of Revenue Account by Broad Groups and Non-Development)	(Development 17
6.	Development Expenditure (Revenue Account)	21 - 22
7.	Non-Development Expenditure (Revenue Account)	25 - 26
8.	Capital Account	29
9.	Expenditure of Capital Account	33 - 34
10.	Per Capita Receipts on Revenue and Capital Account	37
11.	Per Capita Development and Non-Development Expenditure	41
12.	Percentage of Tax Collection charges to Tax Receipts	45
13.	Trend in Receipts (Revenue and Capital Account)	49
14.	Tenth Five Year Plan of Goa.	53

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1. OVERALL BUDGETARY POSITION

1.1 The overall budget for the year 2006-07, envisages total receipts at Rs.6041.94 crore both on revenue and capital account as against the total expenditure estimated at Rs.6049.65 crore, showing overall deficit of Rs.7.72 crore. On the revenue account, the receipts are estimated at Rs.3142.12 crore and expenditure at Rs.3176.28 crore, leaving a deficit of Rs.34.16 crore. On capital account, the receipts are estimated at Rs.2899.82 crore and expenditure at Rs.2873.37 crore, thereby leaving a surplus of Rs.26.45 crore.

1.2 When compared with the revised estimate for 2005-06, the budget estimate of total receipts and expenditure on revenue and capital account for 2006-07, show an increase of 20.41 and 20.56 percent respectively. Grants-in-aid and contributions from the Central Government are expected to increase by 49.53 percent i.e. from Rs.133.03 crore in the revised estimate in 2005-06 to Rs.198.93 crore in the budget estimate 2006-07.

1.3 The overall budgetary position under revenue and capital account for the years 2004-05 to 2006-07 is depicted in Chart – 1.

TABLE – 1

OVERALL BUDGETARY POSITION

(Rs.in lakh)

Sl.No.	Item	2004-05 Actual	2005-06 Revised Estimate	2006-07 Budget Estimate	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)	174785.91 (96.04)	205579.20 (93.92)	294319.36 (93.67)	143.17
2	Grants-in-Aid and Contributions	7216.08 (3.96)	13303.24 (6.08)	19892.71 (6.33)	149.53
3	Total Revenue Receipts	182001.99 (100.00)	218882.44 (100.00)	314212.07 (100.00)	143.55
4	Expenditure on Revenue Account	194320.15	225852.49	317628.49	140.64
5	Surplus(+) or Deficit(-)	-12318.16	-6970.05	-3416.42	
II CAPITAL ACCOUNT					
1	Loans and Advances	558.37 (0.11)	878.15 (0.31)	883.12 (0.30)	100.57
2	Internal Debt of the State Government	68891.75 (14.14)	21000.00 (7.42)	27061.00 (9.33)	128.86
3	Loans and Advances from Central Government	55100.04 (11.31)	61595.66 (21.77)	62610.10 (21.59)	101.65
4	Public Account*	362646.62 (74.44)	199427.38 (70.49)	199427.38 (68.77)	100.00
Sr.No.	Item	2004-05 Actual	2005-06 Revised Estimate	2006-07 Budget Estimate	Col.5 as percentage of col.4
1	2	3	4	5	6
5	Total Capital Receipts	487196.78 (100.00)	282901.19 (100.00)	289981.60 (100.00)	102.50
6	Expenditure on Capital Account**	474897.13	275931.51	287336.99	104.13
7	Surplus (+) or Deficit (-)	12299.65	6969.68	2644.61	
III OVERALL BUDGETARY POSITION					
1	Total Receipts on Revenue and Capital Account	669198.77	501783.63	604193.67	120.41
2	Total Expenditure on Revenue and Capital Account	669217.28	501784.00	604965.48	120.56
3	Surplus (+) or Deficit (-)	-18.51	-0.37	-771.81	

* Includes Contingency Fund and Appropriation to the Contingency Fund.

** Includes Public Account Disbursements and Contingency Fund.

2 - REVENUE ACCOUNT

2.1 Of the total estimated revenue receipts during the year 2006-07, i.e. Rs.3142.12 crore, the tax revenue is estimated to contribute Rs.1368.77 crore (43.56 per cent) and the non-tax revenue Rs.1574.42 crore (50.11 per cent). The grants-in-aid and contribution is placed at Rs.198.93 crore (6.33 per cent). As usual, Sales Tax emerges as the single largest source of tax revenue to the Government, its contribution being Rs.750.00 crore. Under the head "Non-tax-Revenue", the Economic Services account for 24.21 per cent of the total Revenue Receipts, followed by General Services with 22.41 per cent.

2.2 On the expenditure side, General Services account for Rs.1513.36 crore i.e. 47.65 per cent of the estimated total expenditure, followed by Social Services at Rs.851.39 crore or 26.80 per cent and Economic Services at Rs.811.53 crore or 25.55 percent.

2.3 Table-2 presents details of the principal sources of revenue and the proposed heads of expenditure during 2006-07. The Chart-2 depicts the receipts and expenditure under revenue account.

TABLE - 2
REVENUE ACCOUNT

(Rs. in

lakh)

Sl.No.	Sources of Receipts	Budget Estimate 2006-07	Sl.No.	Heads of Expenditure	Budget Estimate 2006-07
1	2	3	4	5	6
I	TAX REVENUE	136877.5	I	GENERAL SERVICES	151336.40
		(43.56)			(47.65)
A	Tax on Income and Expenditure	14372.00	1	Organs of State	2488.94
		(4.57)			(0.78)
1	Corporation Tax	8751.00	2	Fiscal Services	2361.64
		(2.79)			(0.74)
2	Taxes on Income other than Corporation Tax	5594.00	3	Debt Services	45196.45
		(1.78)			(14.23)
3	Other Taxes on Income & Expenditure	27.00	4	Administrative Service	16084.17
		(0.01)			(5.06)
B	Taxes on Property and Capital Transactions	5827.67	5	Pension and Miscellaneous Services	85205.20
		(1.85)			(26.83)
1	Land Revenue	769.00			
		(0.24)			
2	Stamps and Registration	5045.67			
		(1.61)			
3	Estate Duty	0.00	II	SOCIAL SERVICES	85138.99
		(0.00)			(26.80)
4	Taxes on Wealth	13.00			
		(0.00)			
C	Taxes on Commodities and Services	116677.81	1	General, Technical Education, Sports and Youth Services, Art and Culture	36434.97
		(37.13)			(11.47)
1	Customs	5795.00			
		(1.84)			

Sl.No.	Sources of Receipts	Budget Estimate 2006-07	Sl.No.	Heads of Expenditure	Budget Estimate 2006-07
1	2	3	4	5	6
2	Union Excise Duties	6561.00 (2.09)	2	Medical, Family Welfare, Public Health, Sanitation and Water Supply	23723.11 (7.47)
3	State Excise	6700.00 (2.13)	3	Housing and Urban Development	11208.45 (3.53)
4	Sales Tax	75000.00 (23.87)	4	Labour Employment	1480.10 (0.47)
5	Taxes on Vehicles	7000.00 (2.23)	5	Social Security and Welfare	9956.27 (3.13)
6	Taxes on Goods and Passengers	9042.81 (2.88)	6	Other Social Services	933.09 (0.29)
7	Taxes and Duties on Electricity	0.00 (0.00)	7	Information and Publicity	1403.00 (0.44)
8	Service Tax	2703.00 (0.86)	III Economic Services	81153.10	(25.55)
9	Other Taxes and Duties on Commodities and Services	3876.00 (1.23)	1	General Economic Services	8429.15 (2.65)
II NON-TAX REVENUE	157441.88	(50.11)	2	Agriculture and Allied Services and Hill Areas	7663.64 (2.41)
1	Interest Receipts, Dividends and Profit	895.61 (0.29)	3	Major, Medium and Minor Irrigation, Command & Flood Control	2480.60 (0.78)
2	General Services	70401.03 (22.41)	4	Industries and Minerals	4097.63 (1.29)
3	Social Services	10089.35 (3.21)	5	Water and Power Development	47920.21 (15.09)
4	Economic Services	76055.89 (24.21)	6	Transport and Communication	10191.87 (3.21)
III GRANT-IN-AID AND CONTRIBUTIONS	19892.71	(6.33)	7	Science, Technology, Environment and Other Programmes	370.00 (0.12)
Total (I+II+III)	314212.07	(100.00)	Total (I+II+III)	317628.49	(100.00)

3. SOURCE WISE TAX RECEIPTS ON REVENUE ACCOUNT

3.1 The total tax receipts are estimated to increase to Rs.1368.77 crore in 2006-07 from Rs.1213.35 crore in the year 2005-06 or by 12.81 per cent as compared to previous year. Sales Tax, which is the major source of tax revenue with Rs.750.00 crore, records 11.11 per cent rise over previous year. Taxes on vehicles with Rs.70.00 crore and Taxes on Goods and Passengers with Rs.90.43 crore while accounting for 5.11 percent and 6.61 percent respectively of the total tax receipts are expected to register 15.70 percent and 5.82 percent increase over previous year respectively.

3.2 Table 3 gives source-wise tax receipts on revenue account and the Chart - 3 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	2004-05 Actual	2005-06 Revised Estimate	2006-07 Budget Estimate	Col.5 as percentage of col.4
1	2	3	4	5	6
I	TAX REVENUE	101860.38	121335.38	136877.48	112.81
		(100.00)	(100.00)	(100.00)	
I	TAXES ON INCOME	7581.00	11058.00	14372.00	129.97
		(7.44)	(9.11)	(10.50)	
1	Corporation Tax	4613.00	6137.00	8751.00	142.59
		(4.53)	(5.06)	(6.39)	
2	Taxes on income other than Corporation Tax	2969.00	4892.00	5594.00	114.35
		(2.91)	(4.03)	(4.09)	
3	Other Taxes on income & expenditure	-1.00	29.00	27.00	93.10
		(0.00)	(0.02)	(0.02)	
II	TAXES ON PROPERTY AND CAPITAL TRANSACTIONS	4094.48	5177.45	5827.67	112.56
		(4.02)	(4.27)	(4.26)	
1	Land Revenue	515.28	769.45	769.00	99.94
		(0.51)	(0.63)	(0.56)	
2	Stamps and Registration	3569.20	4400.00	5045.67	114.67
		(3.50)	(3.63)	(3.69)	
3	Estate Duty	0.00	0.00	0.00	0.00
		(0.00)	(0.00)	(0.00)	
4	Taxes on Wealth	10.00	8.00	13.00	162.50
		(0.01)	(0.01)	(0.01)	
III	TAXES ON COMMODITIES AND SERVICES	90184.90	105099.93	116677.81	111.02
		(88.54)	(86.62)	(85.24)	
1	Customs	3255.00	4365.00	5795.00	132.76
		(3.20)	(3.60)	(4.23)	

Sl.No	Sources of Tax Revenue	2004-05 Actual	2005-06 Revised Estimate	2006-07 Budget Estimate	Col.5 as percentage of col.4
1	2	3	4	5	6
2	Union Excise Duties	4508.00 (4.43)	6711.00 (5.53)	6561.00 (4.79)	97.76
3	State Excise	5533.95 (5.43)	6655.00 (5.48)	6700.00 (4.89)	100.68
4	Sales Tax	56719.13 (55.68)	67500.00 (55.63)	75000.00 (54.79)	111.11
5	Taxes on Vehicles	5878.22 (5.77)	6050.00 (4.99)	7000.00 (5.11)	115.70
6	Taxes on Goods and Passengers	10310.04 (10.12)	8545.13 (7.04)	9042.81 (6.61)	105.82
7	Taxes and Duties on Electricity	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00
8	Service Tax	862.00 (0.85)	2504.00 (2.06)	2703.00 (1.97)	107.95
9	Other Taxes and Duties on Commodities and Services	3118.56 (3.06)	2769.80 (2.28)	3876.00 (2.83)	139.94

4. SOURCE WISE NON-TAX RECEIPTS ON REVENUE ACCOUNT

4.1 Non-tax receipts are estimated at Rs.1773.35 crore for the year 2006-07, registering an increase of 81.79 per cent as compared to the revised estimate for 2005-06. Grants-in-aid and contribution which accounts for Rs.198.93 crore or 11.22 per cent in the budget, records an increase of 49.53 per cent over the revised estimate. The receipts from General and Economic Services, accounting for 39.70 per cent and 42.89 per cent showed a rise of 5962.83 and 6.70 per cent respectively over previous year.

4.2 The break-up of the non-tax receipts by major sources of revenue is presented in Table-4. It is also depicted in Chart-4.

TABLE – 4

SOURCEWISE NON-TAX RECEIPTS ON REVENUE ACCOUNT

(Rs. in lakh)

Sl.No.	Sources of Non-Tax Revenue	2004-05 Actual	2005-06 Revised Estimate	2006-07 Budget Estimate	Col.6 as percentage of col.5
1	2	3	4	5	6
	NON-TAX RECEIPTS	80141.61	97547.06	177334.59	181.79
	(including grant-in-aid and contribution)	(100.00)	(100.00)	(100.00)	
1	Interest Receipts, Dividends and Profit	373.26	1181.25	895.61	75.82
		(0.47)	(1.21)	(0.51)	
2	General Services	1550.87	1161.19	70401.03	6062.83
		(1.94)	(1.19)	(39.70)	
2.1	Police	214.74	221.10	54.79	24.78
		(0.27)	(0.23)	(0.03)	
2.2	Public Works	136.59	387.20	258.00	66.63
		(0.17)	(0.40)	(0.15)	
2.3	Administrative and Other General Services	1199.54	552.89	70088.24	12676.71
		(1.50)	(0.57)	(39.52)	
3	Social Services	7196.76	10619.78	10089.35	95.01
		(8.98)	(10.89)	(5.69)	
3.1	Education, Sports, Art and Culture	553.97	490.60	663.53	135.25
		(0.69)	(0.50)	(0.37)	
3.2	Medical, Family Welfare and Public Health	885.56	1320.05	617.42	46.77
		(1.10)	(1.35)	(0.35)	
3.3	Water Supply and Sanitation	5494.65	8470.00	8523.00	100.63
		(6.86)	(8.68)	(4.81)	
3.4	Housing & Urban Development	32.89	12.21	36.02	295.00
		(0.04)	(0.01)	(0.02)	
3.5	Labour and Employment	220.92	239.80	242.76	101.23
		(0.28)	(0.25)	(0.14)	
3.6	Other Social Services	8.77	87.12	6.62	7.60
		(0.01)	(0.09)	(0.00)	
4	Economic Services	63804.64	71281.60	76055.89	106.70
		(79.61)	(73.07)	(42.89)	

Sl.No.	Sources of Non-Tax Revenue	2004-05 Actual	2005-06 Revised Estimate	2006-07 Budget Estimate	Col.6 as percentage of col.5
1	2	3	4	5	6
4.1	Crop Husbandry, Animal Husbandry, Dairy Development and Fisheries	276.53 (0.35)	547.80 (0.56)	1518.71 (0.86)	277.24
4.2	Forestry & Wild Life	208.41 (0.26)	363.00 (0.37)	221.95 (0.13)	61.14
4.3	Non-Ferrous Mining & Metallurgical Industries	2365.85 (2.95)	2662.00 (2.73)	2700.00 (1.52)	101.43
4.4	Co-operation	41.63 (0.05)	29.70 (0.03)	33.71 (0.02)	113.50
4.5	Major, Medium and Minor Irrigation	607.11 (0.76)	2107.60 (2.16)	1887.45 (1.06)	89.55
4.6	Power	58466.19 (72.95)	62175.58 (63.74)	67500.00 (38.06)	108.56
4.7	Village, Small & Other Industries	222.15 (0.28)	66.22 (0.07)	188.49 (0.11)	284.64
4.8	Other Economic Services	1616.77 (2.02)	3329.70 (3.41)	2005.58 (1.13)	60.23
5	Grants-in-Aid and Contribution	7216.08 (9.00)	13303.24 (13.64)	19892.71 (11.22)	149.53

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

5.1 Out of the estimated total revenue expenditure of Rs.3176.28 crore during the year 2006-07, developmental expenditure and non-developmental expenditure account for Rs.1662.92 crore and Rs.1513.36 crore or 52.35 and 47.65 per cent respectively. As compared to the revised estimate of 2005-06, the developmental expenditure for 2006-07 is expected to increase by 9.44 per cent and non-developmental expenditure is expected to increase by 4.76 per cent respectively.

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

TABLE – 5

EXPENDITURE ON REVENUE ACCOUNT BY BROAD GROUPS

(Rs. in lakh)

Sl.No.	Broad Groups of Expenditure	2004-05 Actual	2005-06 Revised Estimate	2006-07 Budget Estimate	Col.5 as percentage of col.4
1	2	3	4	5	6
	EXPENDITURE ON REVENUE ACCOUNT	194320.15	225852.49	317628.49	140.64
		(100.00)	(100.00)	(100.00)	
I	Development Expenditure	131037.98	151943.44	166292.09	109.44
		(67.43)	(67.28)	(52.35)	
1	Economic Services	64265.79	75160.74	81153.10	107.97
		(33.07)	(33.28)	(25.55)	
2	Social Services	66772.19	76782.70	85138.99	110.88
		(34.36)	(34.00)	(26.80)	
II	Non-Development Expenditure	63282.17	73909.05	151336.40	204.76
		(32.57)	(32.72)	(47.65)	
1	General Services	63282.17	73909.05	151336.40	204.76
		(32.57)	(32.72)	(47.65)	

**6. DEVELOPMENT EXPENDITURE
(REVENUE ACCOUNT)**

6.1 Table 6 contains the details of various heads of development expenditure classified into Social and Economic Services.

6.2 During the financial year 2006-07, the expenditure on Economic Services and Social Services is estimated at Rs.811.53 crore and Rs.851.39 crore respectively accounting for 48.80 per cent and 51.20 per cent of the total development expenditure.

6.3 Under Economic Services, the single largest head of expenditure at Rs.504.01 crore, accounting for 30.31 per cent of the total development expenditure is for Water and Power Development. Out of the total budgeted Rs.851.39 crore under Social Services, an amount of Rs.364.35 crore or 21.91 per cent is proposed to be spent on Education, Sports and Art & Culture. This is followed by expenditure on Medical, Family Welfare, Public Health, Sanitation and Water Supply which together accounts for Rs. 237.23 crore or 14.27 per cent of the total.

6.4 The development expenditure on revenue account is presented in Table 6 and depicted in Chart 6.

TABLE - 6

**DEVELOPMENT EXPENDITURE
(REVENUE ACCOUNT)**

(Rs. in lakh)

Sl.No.	Heads of Expenditure	2004-05 Actual	2005-06 Revised Estimate	2006-07 Budget Estimate	Col.5 as percentage of col.4
1	2	3	4	5	6
	DEVELOPMENT EXPENDITURE	131037.98	151943.44	166292.09	109.44
		(100.00)	(100.00)	(100.00)	
I	SOCIAL SERVICES	66772.19	76782.70	85138.99	110.88
		(50.96)	(50.53)	(51.20)	
1	General & Technical Education, Sports & Youth Services, Art & Culture	33651.26	34998.36	36434.97	104.10
		(25.68)	(23.03)	(21.91)	
2	Medical, Family Welfare, Public Health, Sanitation & Water Supply	20840.42	23146.68	23723.11	102.49
		(15.90)	(15.23)	(14.27)	
3	Housing & Urban Development	2344.16	4837.10	11208.45	231.72
		(1.79)	(3.18)	(6.74)	
4	Labour & Employment	1199.27	1370.63	1480.10	107.99
		(0.92)	(0.90)	(0.89)	
5	Social Security & Welfare	6501.15	9920.08	9956.27	100.36
		(4.96)	(6.53)	(5.99)	
6	Other Social Services	2235.93	2509.85	2336.09	93.08
		(1.71)	(1.65)	(1.40)	
II	ECONOMIC SERVICES	64265.79	75160.74	81153.10	107.97
		(49.04)	(49.47)	(48.80)	

1	General Economic Services	3052.80 (2.33)	3631.52 (2.39)	3751.25 (2.26)	103.30
Sl.No.	Heads of Expenditure	2004-05 Actual	2005-06 Revised Estimate	2006-07 Budget Estimate	Col.5 as percentage of col.4
1	2	3	4	5	6
2	Agriculture & Allied Services including Rural Development & Hill Areas	8316.57 (6.35)	12174.31 (8.01)	12341.54 (7.42)	101.37
2.1	Crop Husbandry, Agricultural Research, Fisheries, Animal Husbandry & Dairy Development	2951.79 (2.25)	5283.18 (3.48)	5319.26 (3.20)	100.68
2.2	Forestry & Wild Life	1298.20 (0.99)	1466.01 (0.96)	1372.41 (0.83)	93.62
2.3	Rural Development	3416.27 (2.61)	4454.26 (2.93)	4677.90 (2.81)	105.02
2.4	Others	650.31 (0.50)	970.86 (0.64)	971.97 (0.58)	100.11
3	Industries & Minerals	2063.98 (1.58)	2638.01 (1.74)	4097.63 (2.46)	155.33
3.1	Industries	361.77 (0.28)	357.76 (0.24)	1311.61 (0.79)	366.62
3.2	Village & Small Industries	1621.71 (1.24)	2153.39 (1.42)	2653.22 (1.60)	123.21
3.3	Non-Ferrous Mining & Metallurgical Industries	80.50 (0.06)	126.86 (0.08)	132.80 (0.08)	104.68
4	Water and Power Development	43732.28 (33.37)	46600.83 (30.67)	50400.81 (30.31)	108.15
4.1	Power	41966.07 (32.03)	44086.77 (29.02)	47887.21 (28.80)	108.62
4.2	Non-Conventional Sources of Energy	22.90 (0.02)	38.00 (0.03)	33.00 (0.02)	86.84
4.3	Irrigation and Flood Control	1743.31 (1.33)	2476.06 (1.63)	2480.60 (1.49)	100.18
5	Transport and Communication	6626.70 (5.06)	9796.07 (6.45)	10191.87 (6.13)	104.04
5.1	Roads and Bridges	3820.35 (2.92)	6821.58 (4.49)	7063.00 (4.25)	103.54
5.2	Others	2806.35 (2.14)	2974.49 (1.96)	3128.87 (1.88)	105.19
6	Science, Technology and Environment	473.46 (0.36)	320.00 (0.21)	370.00 (0.22)	115.63
6.1	Other Scientific Research	53.84 (0.04)	84.00 (0.06)	172.80 (0.10)	205.71
6.2	Ecology and Environment	419.62 (0.32)	236.00 (0.16)	197.20 (0.12)	83.56

**7. NON-DEVELOPMENT EXPENDITURE
(REVENUE ACCOUNT)**

7.1 Non-Development Expenditure under General Services during 2006-07 is estimated at Rs.1513.36 crore as against the revised estimate of Rs.739.09 crore for 2005-06, thereby showing an increase of 104.76 per cent. The expenditure towards Organs of the State has decreased from Rs.25.01 crore in 2005-06 to Rs.24.89 crore or by 1.64 per cent during 2006-07. The expenditure under Fiscal Services has increased from Rs.17.46 crore in 2005-06 to Rs.23.62 crore in 2006-07 i.e. by 35.29 per cent. The expenditure in respect of Debt Services and Administrative Services recorded increase of 12.24 and 19.18 percent respectively as compared to the previous year.

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

TABLE - 7

**NON-DEVELOPMENT EXPENDITURE
(REVENUE ACCOUNT)**

(Rs. in lakh)

Sl.No.	Heads of Expenditure	2004-05 Actual	2005-06 Revised Estimate	2006-07 Budget Estimate	Col.5 as percentage of col.4
1	2	3	4	5	6
	NON-DEVELOPMENT EXPENDITURE (GENERAL SERVICES)	63282.17	73909.05	151336.40	204.76
		(100.00)	(100.00)	(100.00)	
1	Organs of the State	2117.65	2500.54	2488.94	99.54
		(3.35)	(3.38)	(1.64)	
1.1	Parliament/State/Union Territory Legis- lature, President,Vice-President/Gover- nor,Admnistrator of Union Territories, Council of Ministers & Elections	1138.53	1364.03	1328.84	97.42
		(1.80)	(1.85)	(0.88)	
1.2	Administration of Justice	979.12	1136.51	1160.10	102.08
		(1.55)	(1.54)	(0.77)	
2	Fiscal Services	1340.68	1745.58	2361.64	135.29
		(2.12)	(2.36)	(1.56)	
2.1	Collection of Taxes on Prop- erty and Capital Transaction	601.79	626.21	1119.04	178.70
		(0.95)	(0.85)	(0.74)	
2.2	Collection of Taxes on Commo- dities and Services	728.96	1104.40	1228.50	111.24
		(1.15)	(1.49)	(0.81)	
2.3	Other Fiscal Services	9.93	14.97	14.10	94.19
		(0.02)	(0.02)	(0.01)	
3	Debt Services	34299.05	40268.62	45196.45	112.24
		(54.20)	(54.48)	(29.86)	

3.1	Interest Payment	34299.05 (54.20)	40268.62 (54.48)	45196.45 (29.86)	112.24
Sl.No.	Heads of Expenditure	2004-05 Actual	2005-06 Revised Estimate	2006-07 Budget Estimate	Col.5 as percentage of col.4
1	2	3	4	5	6
4	Administrative Services	11335.39 (17.91)	13495.92 (18.26)	16084.17 (10.63)	119.18
4.1	Secretariat General Services, District Administration, Treasury and Accounts Administration	2333.50 (3.69)	2598.13 (3.52)	2777.37 (1.84)	106.90
4.2	Police and Jails	5631.37 (8.90)	6890.91 (9.32)	8268.39 (5.46)	119.99
4.3	Stationery & Printing	255.10 (0.40)	310.65 (0.42)	405.90 (0.27)	130.66
4.4	Other Administrative Services	3115.42 (4.92)	3696.23 (5.00)	4632.51 (3.06)	125.33
5	Pension and Miscellaneous General Services	14189.40 (22.42)	15898.39 (21.51)	85205.20 (56.30)	535.94

8. CAPITAL ACCOUNT

8.1 The total receipts on Capital Account for 2006-07 are estimated at Rs.2899.82 crore against the disbursement of Rs.2873.37 crore, showing a surplus of Rs.26.45 crore. The receipts in the budget, record an increase of 2.50 percent as compared to the revised estimate. Loans and advances from the Central Government are estimated to increase from Rs.615.96 crore in 2005-06 to Rs.626.10 crore or by 1.65 per cent in 2006-07. Internal Debt of the State Government is also expected to increase by 28.86 per cent from Rs.210.00 crore in 2005-06 to Rs.270.61 crore in 2006-07.

8.2 The disbursements in 2006-07 are expected to increase to Rs.2873.37 crore from Rs.2759.32 crore in 2005-06, an increase of 4.13 per cent. Under the capital account outside Revenue, the expenditure is estimated at Rs.728.83 crore in 2006-07, showing rise of 17.83 per cent over that of the previous year.

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

TABLE - 8

CAPITAL ACCOUNT

(Rs. in lakh)

Sl.No.	Heads of Receipts/Disbursements	2004-05 Actual	2005-06 Revised Estimate	2006-07 Budget Estimate	Col.6 as percentage of col.5
1	2	3	4	5	6
I	Capital Account Receipts	487196.78	282901.19	289981.60	102.50
		(100.00)	(100.00)	(100.00)	
1.1	Loans and Advances	558.37	878.15	883.12	100.57
		(0.11)	(0.31)	(0.30)	
1.2	Loans and Advances from Central Government	55100.04	61595.66	62610.10	101.65
		(11.31)	(21.77)	(21.59)	
1.3	Internal Debt of the State Govt.	68891.75	21000.00	27061.00	128.86
		(14.14)	(7.42)	(9.33)	
1.4	Public Account Receipts*	362646.62	199427.38	199427.38	100.00
		(74.44)	(70.49)	(68.77)	
2	Capital Account Disbursements	474897.13	275931.51	287336.99	104.13
		(100.00)	(100.00)	(100.00)	
2.1	Capital Account outside Revenue Account	42599.87	61810.13	72833.06	117.83
		(8.97)	(22.40)	(25.35)	
2.2	Loans and Advances	746.04	826.26	751.11	90.90
		(0.16)	(0.30)	(0.26)	
2.3	Loans and Advances from Central Government	12656.99	4655.00	4661.00	100.13
		(2.67)	(1.69)	(1.62)	
2.4	Contingency Fund	21.84	0.00	0.00	0.00
		(0.00)	(0.00)	(0.00)	
2.5	Internal Debt of the State Govt.	64184.95	14268.11	14219.81	99.66
		(13.52)	(5.17)	(4.95)	
2.6	Public Account Disbursements	354687.44	194372.01	194872.01	100.26
		(74.69)	(70.44)	(67.82)	
3	Capital Account Surplus (+) or Deficit (-)	12299.65	6969.68	2644.61	

* Includes Contingency Fund and Appropriation to Contingency Fund also.

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 2006-07 works out to 68.84 per cent and 31.16 per cent respectively. The percentage shares of Economic and Social Services under Development Expenditure work out to 45.24 and 23.60 per cent respectively.

9.2 The break up of expenditure on Developmental and Non-Developmental items on Capital Account is presented in Table 9. The details are also depicted in Chart - 9.

TABLE – 9

EXPENDITURE ON CAPITAL ACCOUNT (DEVELOPMENT AND NON-DEVELOPMENT)

(Rs. in lakh)

Sl.No.	Heads of Expenditure	2004-05 Actual	2005-06 Revised Estimate	2006-07 Budget Estimate	Col.5 as percentage of col.4
1	2	3	4	5	6
	EXPENDITURE ON CAPITAL ACCOUNT	120187.85	81559.50	92464.98	113.37
		(100.00)	(100.00)	(100.00)	
I	DEVELOPMENT EXPENDITURE	35633.73	51990.85	63649.59	122.42
		(29.65)	(63.75)	(68.84)	
A	Social Services	9083.54	11462.37	21821.42	190.37
		(7.56)	(14.05)	(23.60)	
1	Education, Sports, Art & Culture	1786.79	2469.00	4191.42	169.76
		(1.49)	(3.03)	(4.53)	
2	Medical, Family Welfare, Public Health, Sanitation & Water Supply	7053.07	8274.39	16652.50	201.25
		(5.87)	(10.15)	(18.01)	
3	Housing	22.76	23.99	290.00	1208.84
		(0.02)	(0.03)	(0.31)	
4	Urban Development	182.65	475.00	430.00	90.53
		(0.15)	(0.58)	(0.47)	
5	Others	38.27	219.99	257.50	117.05
		(0.03)	(0.27)	(0.28)	
B	Economic Services	26550.19	40528.48	41828.17	103.21
		(22.09)	(49.69)	(45.24)	
1	General Economic Services	465.17	315.00	534.85	169.79
		(0.39)	(0.39)	(0.58)	
2	Agricultural & Allied Services including Rural Development & Hill Areas	1400.60	1447.79	1584.73	109.46
		(1.17)	(1.78)	(1.71)	
3	Industries & Minerals	516.60	1320.00	1471.00	111.44
		(0.43)	(1.62)	(1.59)	
4	Water and Power Development	14491.02	26634.17	26711.99	100.29
		(12.06)	(32.66)	(28.89)	
4.1	Irrigation and Flood Control	5677.11	16398.17	16361.99	99.78

Sl.No.	Heads of Expenditure	(4.72)	(20.11)	(17.70)	Col.5 as percentage of col.4
		2004-05 Actual	2005-06 Revised Estimate	2006-07 Budget Estimate	
1	2	3	4	5	6
4.2	Power Projects	8780.59 (7.31)	10136.00 (12.43)	10300.00 (11.14)	101.62
4.3	Non-Conventional Sources of Energy	33.32 (0.03)	100.00 (0.12)	50.00 (0.05)	50.00
5	Transport and Communication	9676.80 (8.05)	10811.52 (13.26)	11525.60 (12.46)	106.60
5.1	Roads and Bridges	8879.37 (7.39)	10160.52 (12.46)	10000.00 (10.81)	98.42
5.2	Others	797.43 (0.66)	651.00 (0.80)	1525.60 (1.65)	234.35
II	NON-DEVELOPMENT EXPENDITURE	84554.12 (70.35)	29568.65 (36.25)	28815.39 (31.16)	97.45
1	General Services	6966.14 (5.80)	9819.28 (12.04)	9183.47 (9.93)	93.52
2	Loans and Advances	746.04 (0.62)	826.26 (1.01)	751.11 (0.81)	90.90
3	Loans and Advances from Govt. of India	12656.99 (10.53)	4655.00 (5.71)	4661.00 (5.04)	100.13
4	Internal Debt of the State Government	64184.95 (53.40)	14268.11 (17.49)	14219.81 (15.38)	99.66
5	Appropriation to the Contingency Fund	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00

10. PER CAPITA RECEIPTS ON REVENUE AND CAPITAL ACCOUNT

10.1 The per capita receipts on Revenue and Capital Account, together for 2006-07 work out to Rs.38680.77 as compared to Rs.33055.57 for 2005-06, showing thereby an increase of 17.02 per cent. Estimates of per capita receipts on Revenue and Capital Account for 2006-07 are placed at Rs.20116.01 and Rs.18564.76 respectively as against Rs.14419.13 and Rs.18636.44 respectively for 2005-06. The per capita tax revenue is expected to rise by 9.63 per cent in 2006-07 as compared to 2005-06 .

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

TABLE - 10

PER CAPITA RECEIPTS ON REVENUE AND CAPITAL ACCOUNT

(In Rs.)					
Sl.No.	Sources of Receipts	2004-05 Actual	2005-06 Revised Estimate	2006-07 Budget Estimate	Col.6 as percentage of col. 5
1	2	3	4	5	6
I	RECEIPTS ON REVENUE ACCOUNT	12339.12	14419.13	20116.01	139.51
A	Tax Revenue	6905.79	7993.11	8762.96	109.63
1	Corporation Tax	312.75	404.28	560.24	138.58
2	Taxes on Income other than Corporation Tax	201.29	322.27	358.13	111.13
3	Other Taxes on Income & Expenditure	-0.07	1.91	1.73	90.58
4	Land Revenue	34.93	50.69	49.23	97.13
5	Stamps & Registration	241.98	289.86	323.03	111.44
6	Estate duty	0.00	0.00	0.00	0.00
7	Taxes on Wealth	0.68	0.53	0.83	156.60
8	Customs	220.68	287.55	371.00	129.02
9	Union Excise Duties	305.63	442.09	420.04	95.01
10	State Excise	375.18	438.41	428.94	97.84
11	Sales Tax	3845.36	4446.64	4801.54	107.98
12	Taxes on vehicles	398.52	398.55	448.14	112.44
13	Taxes on Goods and Passengers	698.99	562.92	578.93	102.84
14	Taxes and Duties on Electricity	0.00	0.00	0.00	0.00
15	Service Tax	58.44	164.95	173.05	104.91
16	Other Taxes and Duties on Commodities and Services	211.43	182.46	248.14	136.00
B	Non-Tax Revenue	5433.33	6426.03	11353.05	176.67
C	Grants-in-aid & Contribution	489.23	876.37	1273.54	145.32
II	RECEIPTS ON CAPITAL ACCOUNT	33030.29	18636.44	18564.76	99.62
1	Loans and Advances	37.86	57.85	56.54	97.73
2	Loans and Advances from Central Government	3735.60	4057.69	4008.33	98.78
3	Internal Debt of the State Govt.	4670.63	1383.40	1732.46	125.23
4	Public Account Receipts	24586.21	13137.51	12767.44	97.18
	GRAND TOTAL	45369.41	33055.57	38680.77	117.02

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. Per capita development expenditure and non-development expenditure is expected to increase by 9.58 and 69.19 per cent in 2006-07 as compared to previous year. The per capita development expenditure shows an increase of 18.98 percent under Capital Account and 6.36 per cent under Revenue Account. Per capita non-development expenditure shows an increase of 98.99 per cent under Revenue Account and under capital account a decrease of 5.29 per cent is recorded.

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

TABLE - 11

PER CAPITA DEVELOPMENT AND NON-DEVELOPMENT EXPENDITURE

(In Rs.)

Sl.No.	Sources of Receipts	2004-05 Actual	2005-06 Revised Estimate	2006-07 Budget Estimate	Col.6 as percentage of col.5
1	2	3	4	5	6
I	DEVELOPMENT EXPENDITURE	11299.78	13434.41	14720.98	109.58
	REVENUE	8883.93	10009.45	10646.10	106.36
	CAPITAL	2415.85	3424.96	4074.88	118.98
II	NON-DEVELOPMENT EXPENDITURE	10022.80	6816.71	11533.41	169.19
	REVENUE	4290.32	4868.84	9688.63	198.99
	CAPITAL	5732.48	1947.87	1844.78	94.71
III	TOTAL EXPENDITURE	21322.58	20251.12	26254.38	129.64
	REVENUE	13174.25	14878.29	20334.73	136.67
	CAPITAL	8148.33	5372.83	5919.65	110.18

12. PERCENTAGE OF TAX COLLECTION TO TAX RECEIPTS

12.1 The percentage expenditure on total collection to total tax receipts is expected to increase from 1.44 per cent in 2005-06 to 1.73 per cent in 2006-07.

12.2 Table 12 gives the percentage tax collection to the total receipts under different heads. They are also depicted in Chart 12.

TABLE - 12

PERCENTAGE OF TAX COLLECTION TO TAX RECEIPTS

Sl.No.	Sources of Receipts	2004-05 Actual	2005-06 Revised Estimate	2006-07 Budget Estimate
1	2	3	4	5
1	Corporation Tax	0.00	0.00	0.00
2	Taxes on Income other than Corporation Tax	0.00	0.00	0.00
3	Other Taxes on Income and Expenditure	0.00	0.00	0.00
4	Land Revenue	89.43	59.81	114.38
5	Stamps and Registration	3.95	3.77	4.75
6	Taxes on Wealth	0.00	0.00	0.00
7	Customs	0.00	0.00	0.00
8	Union Excise Duties	0.00	0.00	0.00
9	State Excise	4.68	4.01	4.61
10	Sales Tax	0.63	0.74	0.77
11	Taxes on Vehicles	1.48	1.81	1.61
12	Taxes on Goods and Passengers	0.00	0.00	0.00
13	Service Tax	0.00	0.00	0.00
14	Other Taxes and Duties on Commodities and Services	0.75	8.27	5.95
15	Percentage of total Tax Collection to Total Tax Receipts	1.32	1.44	1.73

**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 2003-04 to 2006-07 are shown in Table 13. The details are also depicted in Chart - 13

Table 13

TRENDS IN RECEIPTS

(Rs. in Crore)

Sr.No.	Head of Receipts	1987-88 Actual	2003-04 Actual	2004-05 Actual	2005-06 Revised Estimate	2006-07 Budget Estimate
1	2	3	4	5	6	7
I	TOTAL RECEIPTS ON REVENUE AND CAPITAL ACCOUNT	698.98 (100.00)	6579.88 (941.35)	6691.99 (957.39)	5017.84 (717.88)	6041.94 (864.39)
A	RECEIPTS ON REVENUE ACCOUNT	160.98 (100.00)	1623.12 (1008.27)	1820.02 (1130.59)	2188.82 (1359.69)	3142.12 (1951.87)
1	Tax Revenue	56.84 (100.00)	845.84 (1488.11)	1018.60 (1792.05)	1213.35 (2134.68)	1368.77 (2408.12)
2	Non-tax Revenue	36.22 (100.00)	724.73 (2000.91)	729.26 (2013.41)	842.44 (2325.89)	1574.42 (4346.82)
3	Grants in Aid and Contribution	67.92 (100.00)	52.55 (77.37)	72.16 (106.24)	133.03 (195.87)	198.93 (292.88)
B	RECEIPTS ON CAPITAL ACCOUNT	538.00 (100.00)	4956.76 (921.33)	4871.97 (905.57)	2829.01 (525.84)	2899.82 (539.00)
1	Loans and Advances	1.10 (100.00)	6.55 (595.45)	5.58 (507.27)	8.78 (798.18)	8.83 (802.73)
2	Internal Debt of the State Government	1.57 (100.00)	919.93 (58594.27)	688.92 (43880.25)	210.00 (13375.80)	270.61 (17236.31)
3	Loans and Advances from Central Government	114.24 (100.00)	519.07 (454.37)	551.00 (482.32)	615.96 (539.18)	626.10 (548.06)
4	Public Account Receipts	421.09 (100.00)	3511.21 (833.84)	3626.47 (861.21)	1994.27 (473.60)	1994.27 (473.60)

14. TENTH FIVE YEAR PLAN 2002-2007 OF GOA

The detailed sectoral outlay for the Tenth Five Year Plan 2002-2007, expenditure for 2002-03 to 2005-06 and Annual Outlay Plan for 2006-07 are given in Table 14.

TABLE – 14
TENTH FIVE YEAR PLAN

(Rs. in crore)

Sl. No.	Heads of Development	Tenth Five Year Plan outlay (2002-07)	Expenditure 2002-03 (Actual)	Expenditure 2003-04 (Actual)	Expenditure 2004-05 (Actual)	Unrecon-ciled Ex-penditure 2005-06	Budget Estimate 2006-07
1	2	3	4	5	6	7	8
I	Agriculture and Allied Activities	158.34	24.71	27.65	30.54	47.03	46.55
II	Rural Development	83.65	17.76	18.95	24.40	29.28	32.60
III	Special Area Development Programme	18.00	2.86	2.93	3.02	3.76	4.14
IV	Irrigation and Flood Control	222.90	30.65	42.01	58.20	160.88	168.15
V	Energy	405.85	58.91	60.69	99.04	113.84	116.30
VI	Industry and Minerals	116.40	14.46	21.78	21.55	18.14	36.54
VII	Transport	392.84	53.13	77.82	102.76	111.32	123.68
VIII	Science, Technology & Environment	4.75	1.15	1.53	4.73	3.26	26.04
IX	General Economic Services	159.75	21.89	27.17	26.31	27.28	32.65
X	Social Services	1526.52	182.91	261.13	326.10	359.83	553.51
XI	General Services	111.00	14.78	25.94	70.16	94.18	90.65
GRAND TOTAL		3200.00	423.21	567.60	766.81	968.80	1230.81
