

## APPENDIX - 1.1

(Referred to in paragraph 1.1)

### PART-A State Profile

A. General Data					
Sl. No.	Particulars			Figures	
1	Area			3702 sq km	
2	Population				
	a.	As per 2001 Census		0.13 crore	
	b.	2009-2010		0.17 crore	
3	Population Density (2001 census) (All India Density = 325 persons per sq km )			258 sq km	
4	Population below poverty line (2001 census) (All India Average = 27.5 per cent)			13.8 per cent	
5	Literacy rate (2001 census) (All India Average = 64.8 per cent)			82.01 per cent	
6	Infant mortality (2001 census) (All India Average = 53 per 1000 live births )			10	
7	Gross State Domestic Product (GSDP) 2009-2010 at current prices			22512 crore	
8	GSDP CAGR <sup>1</sup> (2000-01 to 2009-10)			14.31 per cent	
9	Per capita GSDP CAGR (2000-01 to 2009-10)			11.06 per cent	
10	GSDP CAGR ( 2000-01 to 2008-2009)		Goa	14.35 per cent	
			Other 16 General Category States	12.54 per cent	
11	Population Growth Rate (2000- 2001 to 2009-2010)		Goa	29.58 per cent	
			Other 16 General Category States ♣	13.42 per cent	
B. Financial Data					
Sr. No.	Particulars		Figures (in per cent)		
1	CAGR		2000-01 to 2008-09		2000-01 to 2009-10
			Other 16 General Category States ♣	GOA	GOA
	a.	of Revenue Receipts	14.40	11.44	11.96
	b.	of Own Tax Revenue	13.59	16.05	14.65
	c.	of Non Tax Revenue	12.08	5.65	9.02
	d.	of Total Expenditure	12.38	10.86	12.14
	e.	of Capital Expenditure	21.41	21.98	21.85
	f.	of Revenue Expenditure on Education	9.33	11.71	13.53
	g.	of Revenue Expenditure on Health	8.95	13.26	14.39
	h.	of Salary and Wages	9.37	11.57	13.81
	i.	of Pension	12.03	12.07	16.65

Source: Financial data is based on figures in Finance Accounts. BPL (Planning Commission & NSSO data, 61st Round-<http://planning.commission.nic.in/data/database/Data0910/tab%2021.pdf>), Infant mortality rate (SRS Bulletin October, 2009), Density of population (Office of the Registrar General and census commissioner of India; Ministry of Home Affairs and Literacy (Office of the Registrar General of India; Ministry of Home Affairs).

♣ Uttar Pradesh, Rajasthan, West Bengal, Gujarat, Maharashtra, Andhra Pradesh, Karnataka, Tamil Nadu, Haryana, Chhattisgarh, Kerala, Madhya Pradesh, Punjab, Bihar, Orissa, Jharkhand.

<sup>1</sup> GSDP= Gross State Domestic Product.  
CAGR= Compound Annual Growth Rate.

<b>Part B: Structure and Form of Government Accounts</b>	
<b>Structure of Government Accounts:</b> The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.	
<b>Part I: Consolidated Fund:</b> All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.	
<b>Part II: Contingency Fund:</b> Contingency Fund of State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.	
<b>Part III: Public Account:</b> Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc., which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State legislature.	
<b>Part C: Layout of Finance Accounts</b>	
Statement	Layout
Statement No.1	Presents the summary of transactions of the State Government – receipts and expenditure, revenue and capital, public debt receipts and disbursements etc., in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No.2	Contains the summarized statement of capital outlay showing progressive expenditure to the end of 2009-10.
Statement No.3	Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.
Statement No.4	Indicates the summary of debt position of the State which includes borrowing from internal debt, Government of India, other obligations and servicing of debt.
Statement No.5	Gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears etc.
Statement No.6	Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No.7	Gives the summary of cash balances and investments made out of such balances.
Statement No.8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2010.
Statement No.9	Shows the revenue and expenditure under different heads for the year 2009-10 as a percentage of total revenue/expenditure.
Statement No.10	Indicates the distribution between the charged and the voted expenditure incurred during the year.
Statement No.11	Indicates the detailed account of revenue receipts by minor heads.
Statement No.12	Provides accounts of revenue expenditure by minor heads under non-plan and plan separately and capital expenditure by major headwise.
Statement No.13	Depicts the detailed capital expenditure incurred during and to the end of 2009-10.
Statement No.14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc., upto the end of 2009-10.
Statement No.15	Depicts the capital and other expenditure to the end of 2009-10 and the principal sources from which the funds were provided for that expenditure.
Statement No.16	Gives the detailed account of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.
Statement No.17	Presents detailed account of debt and other interest bearing obligations of the Government of Goa.
Statement No.18	Provides the detailed account of loans and advances given by the Government of Goa, the amount of loan repaid during the year, the balance as on 31 March 2010.
Statement No.19	Gives the details of earmarked balances of reserve funds.

## APPENDIX - 1.2

(Referred to in paragraph 1.1)

### Part A: Methodology adopted for the assessment of Fiscal Position

The norms/ceilings prescribed by the TFC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act (**Part B of Appendix 1.2**) are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc., are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

#### Trends in Gross State Domestic Product (GSDP)

	2005-06	2006-07	2007-08	2008-09	2009-10
Gross State Domestic Product (` in crore)	13262	15248	17496	19747	22512
Growth rate of GSDP (Per cent)	15.50	14.98	14.74	12.87	14.00
<i>Source of GSDP : Budget at a glance of the Government of Goa.</i>					

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount})-1]*100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2]*100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2]*100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <b>minus</b> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

**Part B: Fiscal Responsibility and Budgetary Management (FRBM) Act, 2006**

The State Government has enacted the Goa Fiscal Responsibility and Budget Management (FRBM) Act, 2006 to ensure prudence in fiscal management and to maintain fiscal stability in the State. To improve the fiscal position and to bring fiscal stability, the Act envisages progressive elimination of revenue deficit, reduction in fiscal deficit and prudent debt management consistent with fiscal sustainability. To ensure prudence the Act also provides for greater fiscal transparency in fiscal operation of the Government and conduct of fiscal policy in a medium term frame work and matters connected therewith or there to give effect to the fiscal management principles as laid down in the Act, and/or the rules framed there under prescribed the following fiscal targets for the State Government.

- a) Reduce the revenue deficit to nil by 31 March 2009, and adhere to it thereafter;
- b) Reduce the ratio of revenue deficit to the total revenue receipt by 1.5 *per cent* in each of the financial year, beginning on 1<sup>st</sup> day of April 2006, in a manner consistent with the goal set out in clause (a);
- c) Reduce the ratio of fiscal deficit to Gross State Domestic Product beginning from the financial year 2006-2007 with medium term goal of not being more than three *per cent* of fiscal deficit to Gross State Domestic Product to be attained by 31 March 2009, and adhere to it thereafter;
- d) Reduce fiscal deficit by 0.5 *per cent* of Gross State Domestic Product in each of the financial year beginning on 1<sup>st</sup> day of April 2006, in a manner consistent with the goal set out in clause (c);
- e) Cap the total outstanding guarantees within the specified limit under the Goa State Guarantees Act, 1993;
- f) Ensure that by 31 March 2009, the total liabilities do not exceed 30 *per cent* of the Gross State Domestic Product and adhere to it thereafter;
- g) Ensure that by 31 March 2009, the ratio of interest payment to total revenue receipt does not exceed 20 *per cent* and adhere to it thereafter;
- h) Undertake appropriate measure in cash management practices so as to avoid recourse to overdraft from the Reserve Bank of India;

The State Government has devolved Medium Term Fiscal Policy indicating the milestones of outcome indicators as detailed below: -

**Fiscal indicators of medium term fiscal statement**

Sl. No.	Item	Previous year	Current Year		Ensuing	Targets for next two years	
		Actual	BE	RE	Year	2009-10	2010-11
		Y-2			BE		
		2006-07	2007-08	2007-08	2008-09		
1	2	4	5	6	7	8	9
1	Revenue Deficit (-)/ Surplus (+) ( ` in crore)	-	-	(-) 0.02	(-) 1.07	(-) 0.97	(-) 0.98
2	Fiscal Deficit (-) /Surplus (+) ( ` in crore)	-	-	4.49	3.00	3.00	3.00
3	Public Debt	-	-	37.42	35.82	34.43	33.20
4	GSDP	-	-	16162	18425	21004	23945
5	Fiscal Deficit as percentage of GSDP	(-) 3.44	(-) 4.54	(-) 4.49	(-) 4.38	(-) 3.00	(-) 3.00
6	Public Debt as percentage of GSDP	37.60	37.49	37.42	37.15	34.43	33.20
7	Government guarantee outstanding ( ` in crore)	623.99	-	311.09	165.66	-	-

As prescribed in the Act, the State Government was required to lay the following statements of Fiscal policy along with the budget before the Legislature:

- a) The Medium Term Fiscal Policy Statement (MTFPS),
- b) The Fiscal Policy Strategy statement.

**Appendix 1.3**  
(Referred to in paragraph 1.1)

(` in crore)

PART A : Abstract of Receipts and Disbursements for the year 2009-10							
Receipts			Disbursements				
2008-09	2009-10		2008-09	2009-10			
					Non-Plan	Plan	Total
<i>Section-A: Revenue</i>							
3528.27	<b>1. Revenue receipts</b>	<b>4100.27</b>	<b>3425.48</b>	<b>1. Revenue expenditure</b>	<b>3468.92</b>	<b>758.55</b>	<b>4227.47</b>
1693.55	Tax revenue	1762.34	<b>1061.87</b>	<b>General services</b>	<b>1338.82</b>	<b>12.09</b>	<b>1350.91</b>
			<b>1192.56</b>	<b>Social Services (inclusive of GIA and contribution)</b>	<b>1003.13</b>	<b>483.95</b>	<b>1487.08</b>
1236.16	Non-tax revenue	1731.20	548.07	Education, Sports, Art and Culture	596.70	111.79	708.49
			221.57	Health and Family Welfare	191.80	82.94	274.74
415.44	State's share of Union Taxes	427.42	225.87	Water Supply, Sanitation, Housing and Urban Development	160.97	102.19	263.16
			14.76	Information and Broadcasting	2.87	11.27	14.14
18.02	Non-Plan grants	26.60	2.82	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.42	19.47	19.89
120.03	Grants for State Plan Schemes	88.18	20.54	Labour and labour Welfare	17.87	9.12	26.99
			158.00	Social Welfare and Nutrition	31.08	147.17	178.25
45.07	Grants for Central and Centrally sponsored Plan Schemes	64.53	0.93	Others	1.42		1.42
			<b>1171.05</b>	<b>Economic Services-(inclusive of GIA and contribution)</b>	<b>1126.97</b>	<b>262.51</b>	<b>1389.48</b>
			106.48	Agriculture and Allied Activities	61.48	64.86	126.34
			58.74	Rural Development	30.00	44.86	74.86
			3.87	Special Areas Programmes		5.44	5.44
			41.00	Irrigation and Flood control	47.33	20.16	67.49
			742.68	Energy	792.16	26.50	818.66
			47.92	Industry and Minerals	11.49	62.69	74.18
			131.58	Transport	161.62	9.29	170.91
			3.61	Science, Technology and Environment		4.14	4.14
			35.17	General Economic Services	22.89	24.57	47.46
			<b>0.00</b>	<b>Grants-in-aid and Contributions</b>			
3528.27		<b>4100.27</b>	<b>3425.48</b>	<b>Total</b>	<b>3468.92</b>	<b>758.55</b>	<b>4227.47</b>
	<b>II. Revenue deficit carried over to Section B</b>	<b>127.20</b>	<b>102.79</b>	<b>II. Revenue deficit/Surplus carried over to Section B</b>			
3528.27	<b>Total</b>	<b>4227.47</b>	<b>3528.27</b>	<b>Total</b>	<b>3468.92</b>	<b>758.55</b>	<b>4227.47</b>

Receipts			Disbursements				
2008-09	2009-10		2008-09	2009-10			
					Non-Plan	Plan	Total
<b>Section-B : Others</b>							
725.13	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	791.58		III. Opening Overdraft from Reserve Bank of India			
	IV. Miscellaneous Capital receipts	0.00		IV. Capital Outlay			
			150.59	General Services	0.00	179.54	179.54
			188.22	Social Services	0.00	210.98	210.98
			52.91	Education, Sports, Art and Culture	0.00	68.97	68.97
			20.70	Health and Family Welfare	0.00	20.68	20.68
			112.64	Water Supply, Sanitation, Housing and Urban Development	0.00	113.53	113.53
			0.00	Information and Broadcasting	0.00	0.00	0.00
			1.10	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	6.17	6.17
			0.87	Social Welfare and Nutrition	0.00	1.58	1.58
				Other Social Services	0.00	0.05	0.05
			558.26	Economic Services	5.70	687.86	693.56
			10.20	Agriculture and Allied Activities	5.70	14.87	20.57
			2.02	Rural Development	0.00	2.81	2.81
			2.49	Special Areas Programmes	0.00	2.69	2.69
			182.74	Irrigation and Flood Control	0.00	185.57	185.57
			167.35	Energy	0.00	174.77	174.77
			15.00	Industry and Minerals	0.00	16.31	16.31
			164.74	Transport	0.00	263.95	263.95
			13.72	General Economic Services	0.00	26.89	26.89
			897.07	<b>Total</b>	<b>5.70</b>	<b>1078.38</b>	<b>1084.08</b>
9.77	V. Recoveries of Loans and Advances	12.74	28.67	V. Loans and Advances disbursed	33.23	3.99	37.22
6.40	From Government Servants	9.97	22.47	To Government Servants	33.23		33.23
3.37	From Others	2.77	6.20	To Others	0.00	3.99	3.99
	VI. Revenue Surplus brought down	0.00		VI. Revenue Deficit brought down			127.20

Receipts			Disbursements				
2008-09	2009-10		2008-09	2009-10			Total
					Non-Plan	Plan	
<b>662.83</b>	<b>VII. Public debt receipts</b>	<b>631.99</b>	<b>166.29</b>	<b>VII. Repayment of Public debt-</b>	<b>0.00</b>	<b>177.69</b>	<b>177.69</b>
-	External debt	0.00	-	External debt		0.00	0.00
609.32	Internal debt other than Ways and Means Advances and overdrafts	719.17	118.17	Internal debt other than Ways and Means Advances and Overdrafts		104.70	104.70
-	Net transactions under Ways and Means Advances	0.00	-	Net transactions under Ways and Means Advances		0.00	0.00
	Net transactions under overdraft	0.00	48.12	Repayment of Loans and Advances to Central Government		72.99	72.99
53.51	Loans and Advances from Central Government	(-) 87.18					
-	<b>VIII. Appropriation to Contingency Fund</b>	<b>0.00</b>		<b>VIII. Appropriation to Contingency Fund</b>			<b>0.00</b>
-	<b>IX. Amount transferred to Contingency Fund</b>	<b>0.06</b>	<b>0.06</b>	<b>IX. Expenditure from Contingency Fund</b>			<b>2.99</b>
<b>5025.45</b>	<b>X. Public Account receipts-</b>	<b>6177.89</b>	<b>4642.30</b>	<b>X. Public Account disbursements</b>			<b>5471.44</b>
242.98	Small Savings and Provident Funds	349.06	76.53	Small Savings and Provident Funds			96.96
148.94	Reserve Funds	162.98	1.42	Reserve Funds			8.04
2100.32	Suspense and Miscellaneous	2795.62	2137.08	Suspense and Miscellaneous			2704.48
2331.43	Remittance	2617.62	2331.68	Remittances			2546.63
201.78	Deposits and Advances	252.61	95.59	Deposits and Advances			115.33
	<b>XI. Closing Overdraft from Reserve Bank of India</b>	<b>0.00</b>	<b>791.58</b>	<b>XI. Cash Balance at end-</b>			<b>713.64</b>
				Investment of year marked balance		303.49	
				Deposits with Reserve Bank		6.41	
				Departmental Cash Balance including permanent Advances		1.62	
				Cash Balance Investment		402.12	
<b>6525.97</b>	<b>Total</b>	<b>7614.26</b>	<b>6525.97</b>	<b>Total</b>			<b>7614.26</b>

(` in crore)

<b>PART B: Summarised Financial position of the Government of Goa as on 31 March 2010</b>				
<b>As on 31 March 2009</b>		<b>Liabilities</b>		<b>As on 31 March 2010</b>
<b>2078.21</b>		<b>Internal Debt</b>		<b>2692.68</b>
	1881.12	Market Loans bearing interest	2398.80	
	-	Market Loans not bearing interest	-	
	22.70	Loans from LIC	20.71	
	174.39	Loans from other institutions	273.17	
	-	Ways and Means Advances/overdraft		
	-	Overdraft from Reserve Bank of India		
<b>3544.81</b>		<b>Loans and Advances from Central Government</b>		<b>3384.64</b>
	200.77	Pre 1984-85 loans	82.17	
	2776.96	Non-Plan Loans	2898.00	
	560.72	Loans for State Plan Schemes	398.49	
	0.06	Loans for Central Plan Schemes	0.05	
	6.30	Loans for Centrally Sponsored Plan Schemes	5.93	
<b>29.94</b>		<b>Contingency Fund</b>		<b>27.01</b>
<b>888.40</b>		<b>Small savings, Provident Fund etc.</b>		<b>1140.50</b>
<b>546.42</b>		<b>Deposits</b>		<b>683.70</b>
<b>322.07</b>		<b>Reserve Funds</b>		<b>477.02</b>
<b>78.75</b>		<b>Remittance balances</b>		<b>149.74</b>
<b>23.73</b>		<b>Suspense and Miscellaneous</b>		<b>114.87</b>
<b>7512.33</b>				<b>8670.16</b>
<b>As on 31 March 2009</b>		<b>Assets</b>		<b>As on 31 March 2010</b>
<b>5875.08</b>		<b>Gross Capital Outlay on Fixed Assets</b>		<b>6959.16</b>
	329.66	Investment in shares of Companies, Corporation etc.	362.75	
	5545.42	Other Capital Outlay	6596.41	
<b>90.06</b>		<b>Loans and Advances</b>		<b>114.55</b>
	-	Loans for Power Projects	0.00	
	51.09	Other Development Loans	52.32	
	38.97	Loans to Government Servants and Miscellaneous loans	62.23	
		<b>Reserve Fund Investments</b>		
	0.65	Advances		0.65
		<b>Suspense &amp; Miscellaneous Balances</b>		
<b>791.58</b>		<b>Cash</b>		<b>713.64</b>
	-	Cash in Treasuries and Local Remittances	0.00	
	3.06	Deposits with Reserve Bank	6.41	
	1.48	Departmental Cash Balances	1.48	
	0.14	Permanent Advances	0.14	
	536.06	Cash Balance Investments	402.12	
	250.84	Earmarked Fund Investment	303.49	
		<b>Deficit on Government Accounts</b>		
<b>747.56</b>	<b>(-) 102.80</b>	<b>Revenue Deficit of the current year</b>	<b>127.20</b>	<b>874.76</b>
	-	(i) Miscellaneous Deficit	0.00	
	850.36	Accumulated deficit as on 31 March 2009	747.56	
	-	<b>Appropriation to Contingency Fund</b>		
<b>7.40</b>		<b>Net effect of Balances taken over</b>		<b>7.40</b>
	(-) 431.66	Balances taken over on 30 May 1987 under capital	(-) 431.66	
	424.26	Net result of allocation of Capital Expenditure	424.26	
<b>7512.33</b>				<b>8670.16</b>



## APPENDIX 1.4

(Referred to in paragraph 1.3)

## Time series data on the State Government finances

(' in crore)

	2005-06	2006-07	2007-08	2008-09	2009-10
<b>Part-A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>2169</b>	<b>2610</b>	<b>2944</b>	<b>3528</b>	<b>4100</b>
<b>(i) Tax Revenue</b>	<b>1096(51)</b>	<b>1292(50)</b>	<b>1359(46)</b>	<b>1694(48)</b>	<b>1762(43)</b>
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade etc.	743(68)	845(65)	879(64)	1132(67)	1142(65)
State Excise	55(5)	57(4)	76(6)	89(5)	104(6)
Taxes on Vehicles	64(6)	75(6)	82(6)	90(5)	105(6)
Stamps duty and Registration fees	60(5)	116(9)	118(9)	115(7)	111(6)
Land Revenue	5(1)	6(1)	7(1)	9(1)	11(1)
Taxes on goods and passengers	131(12)	138(11)	113(8)	157(9)	161(9)
Other Taxes	38(3)	55(4)	84(6)	102(6)	128(7)
<b>(ii) Non-Tax Revenue</b>	<b>761(35)</b>	<b>918(35)</b>	<b>1043(36)</b>	<b>1236(35)</b>	<b>1731(42)</b>
<b>(iii) State's share in Union taxes and duties</b>	<b>245(11)</b>	<b>312(12)</b>	<b>394(13)</b>	<b>415(12)</b>	<b>428(11)</b>
<b>(iv) Grants-in-aid from Government of India</b>	<b>67(3)</b>	<b>88(3)</b>	<b>148(5)</b>	<b>183(5)</b>	<b>179(4)</b>
<b>2. Misc. Capital Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3. Recoveries of Loans and Advances</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>10</b>	<b>13</b>
<b>4. Total Revenue and Non debt capital receipt (1+2+3)</b>	<b>2175</b>	<b>2616</b>	<b>2950</b>	<b>3538</b>	<b>4113</b>
<b>5. Public Debt Receipts</b>	<b>698</b>	<b>639</b>	<b>505</b>	<b>663</b>	<b>632</b>
Internal Debt (excluding Ways & Means Advances and Overdrafts)	186	100	414	609	719
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	512	539	91	54	(-87)
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>2873</b>	<b>3255</b>	<b>3455</b>	<b>4201</b>	<b>4745</b>
<b>7. Contingency Fund Receipts</b>	<b>-</b>	<b>-</b>	<b>170</b>	<b>-</b>	<b>-</b>
<b>8. Public Accounts receipts</b>	<b>3285</b>	<b>3611</b>	<b>4038</b>	<b>5025</b>	<b>6178</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>6158</b>	<b>6866</b>	<b>7663</b>	<b>9226</b>	<b>10923</b>
<b>Part B. Expenditure/Disbursement</b>	<b>2771</b>	<b>3095</b>	<b>3466</b>	<b>4322</b>	<b>5311</b>
<b>10. Revenue Expenditure</b>	<b>2191(79)</b>	<b>2469(80)</b>	<b>2778(80)</b>	<b>3425(79)</b>	<b>4227(80)</b>
Plan	415(19)	484(20)	566(20)	619(18)	758(18)
Non-plan	1776(81)	1985(80)	2212(80)	2806(82)	3469(82)
General Services (including Interests payments)	743(34)	786(32)	837(30)	1062(31)	1351(32)
Social Services (including GIA & contributions)	737(34)	831(34)	931(34)	1192(35)	1487(35)
Economic Services (including GIA & contributions)	711(32)	852(34)	1010(36)	1171(34)	1389(33)
<b>11. Capital Expenditure</b>	<b>580(21)</b>	<b>626(20)</b>	<b>688(20)</b>	<b>897(21)</b>	<b>1084(20)</b>
Plan	579(100)	622(99)	683(99)	898(100)	1078(99)
Non-plan	1	4(1)	5(1)	(-) 1(0)	6(1)
General Services	95(16)	83(13)	96(14)	151(17)	179(17)
Social Services	96(17)	122(19)	142(21)	188(21)	211(19)
Economic Services	389(68)	421(67)	450(65)	558(62)	694(64)
<b>12. Disbursement of Loans and Advances</b>	<b>7</b>	<b>8</b>	<b>25</b>	<b>29</b>	<b>37</b>
<b>13. Total (10+11+12)</b>	<b>2778</b>	<b>3103</b>	<b>3491</b>	<b>4351</b>	<b>5348</b>
<b>14. Repayments of Public Debt</b>	<b>71</b>	<b>73</b>	<b>68</b>	<b>166</b>	<b>178</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	40	42	51	118	105
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	31	31	17	48	73
<b>15. Appropriation to Contingency Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	2005-06	2006-07	2007-08	2008-09	2009-10
<b>Part B. Expenditure/Disbursement</b>					
16. Total disbursement out of Consolidated Fund (13+14+15)	2849	3176	3559	4517	5526
17. Contingency Fund disbursements	-	-	170	-	3
18. Public Accounts disbursements	3134	3519	3704	4642	5471
19. Total disbursement by the State (16+17+18)	5983	6695	7433	9159	11000
<b>Part C. Deficits</b>					
20. Revenue Deficit(-)/Revenue Surplus (+)(1-10)	(-22)	(+141)	(+166)	(+103)	(-127)
21. Fiscal Deficit (4-13)	603	487	541	813	(-1235)
22. Primary Deficit (21+23)	203	60	94	303	(-652)
<b>Part D. Other data</b>					
23. Interest Payments (included in revenue expenditure)	400	427	447	510	583
24. Financial Assistance to local bodies etc.	297	309	333	448	590
25. Ways and Means Advances (WMA)/Overdraft availed (days)	-	-	-	-	-
Ways and Means advances availed	-	-	-	-	2.96
Overdraft availed	-	-	-	-	-
26. Interest on WMA/Overdraft	-	-	-	-	#
27. Gross State Domestic Product (GSDP)*	13262	15248	17496	19747	22512
28. Outstanding fiscal liabilities (year end)	5018	5694	6289	7058	7902
29. Outstanding guarantees including interest (year end)	631	624	311	166	148
30. Maximum amount guaranteed (year end)	709	715	528	603	603
31. Number of incomplete projects	55	11	2	5	19
32. Capital blocked in incomplete projects	532.88	568.02	609	720	856
33. Grants-in-aid and contributions (included in revenue expenditure of Social & Economic Services)	296	309	333	442	586

Figures in brackets represent percentages (rounded) to total of each sub-heading.  
# ~ 4,000 only on interest on Ways and Means Advances.

<b>Part E. Fiscal Health Indicators (In per cent)</b>					
<b>I Resource Mobilization</b>					
Own Tax revenue/GSDP	8.21	8.60	8.04	8.91	7.83
Own Non-Tax Revenue/GSDP	5.70	6.11	6.17	6.50	7.69
Central Transfers/GSDP	1.83	2.08	2.33	2.18	1.90
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	20.80	20.65	20.66	22.88	23.76
Total Expenditure/Revenue Receipts	128.08	118.89	118.58	123.33	130.44
Revenue Expenditure/Total Expenditure	78.87	79.57	79.58	78.72	79.04
Expenditure on Social Services/Total Expenditure	26.53	26.78	26.67	27.42	27.80
Expenditure on Economic Services/Total Expenditure	25.59	27.46	28.93	26.91	25.97
Capital Expenditure/Total Expenditure	20.88	20.17	19.71	20.62	20.27
Capital Expenditure on Social and Economic Services/Total Expenditure	4.97	5.29	5.27	5.29	4.73
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP	(-)0.16	0.94	0.98	0.54	(-) 0.56
Fiscal deficit/GSDP	4.52	3.24	3.20	4.28	5.49
Primary Deficit (surplus)/GSDP	(-)1.52	(-)0.40	(-)0.56	(-)1.59	(-)2.90
Revenue Deficit/Fiscal Deficit	(-)3.65	Revenue Surplus			(-)10.28
Primary Revenue Balance/GSDP	13.41	13.59	13.79	15.33	16.19

\* Source of GSDP – Budget at a glance of the Government of Goa.

	2005-06	2006-07	2007-08	2008-09	2009-10
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	37.58	37.90	37.21	37.12	35.10
Fiscal Liabilities/RR	231.35	218.16	213.62	200.06	192.73
Primary deficit vis-à-vis quantum spread	(-60.14)	(-26.40)	(-32.76)	(-99.13)	(-148.76)
Debt Redemption (Principal+Interest)/Total Debt Receipts	67.48	78.25	101.98	101.96	120.41
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	0.07	0.15	0.11	0.27	0.32
Balance from Current Revenue ( ` in crore)	353.15	576.98	625.34	586.54	508.64
Financial Assets/Liabilities	0.78	0.83	0.87	0.90	0.90

## APPENDIX 1.5

(Referred to in paragraph 1.3.1)

## Comparison of main components of Tax Revenue during 2007-10

(` in crore)

Heads of Revenue	Year	Revenue collected	Expenditure on collection of revenue	Percentage of expenditure on collection	All India average percentage of cost of collection
Sales Tax/VAT	2007-08	879	4.63	0.80	0.83
	2008-09	1132	5.82	0.51	0.88
	2009-10	1142	7.15	0.63	N.A.
Taxes on vehicles and Taxes on passengers	2007-08	90	1.30	1.44	2.58
	2008-09	100	1.75	1.75	2.93
	2009-10	115	2.21	1.92	N.A.
Stamp duty and Registration fees	2007-08	118	3.34	2.83	2.09
	2008-09	115	3.51	3.05	2.77
	2009-10	111	4.45	4.01	N.A.
State Excise	2007-08	76	3.76	4.95	3.27
	2008-09	89	5.86	6.58	3.66
	2009-10	104	8.17	7.86	N.A.

N.A= Not available

## APPENDIX - 1.6

(Referred to in paragraph 1.6.4)

### Summarised financial statement of departmentally managed quasi-commercial undertakings

( in crore)

Sl. No.	Name of the undertaking	Period of accounts	Amount invested by Govt.	Turnover/ Income	Net profit/ loss	Accumulated profit/loss	Interest on capital	Total return	Percentage of Return on capital
1	Electricity Department	2005-06	536.97	583.64	94.43	430.07	--	94.43	17.59
2	River Navigation Department	2003-04	92.57	1.11	(-) 9.37	(-) 89.91	0.40	(-) 8.97	Nil



## APPENDIX - 2.1

(Referred to in paragraph 2.3.1)

Statement of various grants/appropriations where savings were in excess of ` two crore and also by more than 20 per cent of the total provision

(` in crore)

Sl. No.	Grant/Appropriation	Total provision	Actual expenditure	Savings	Percentage
<b>Revenue (Voted)</b>					
1	8-Treasury and Accounts Administration (North Goa)	688.50	363.00	325.50	47
2	32-Finance	53.55	4.16	49.39	92
3	43-Arts and Culture	28.71	22.38	6.33	22
4	45-Archives and Archaeology	7.08	4.29	2.79	39
5	55-Municipal Administration	127.95	61.54	66.41	52
<b>Capital (Voted)</b>					
6	17-Police	6.50	3.10	3.40	52
7	32-Finance	245.00	135.00	110.00	45
8	42-Sports	26.84	3.71	23.13	86
9	61-Craftsmen Training	12.38	2.09	10.29	83
10	67-Ports Administration	9.19	6.11	3.08	34

## APPENDIX - 2.2

(Referred to in paragraph 2.3.5)

Cases where Supplementary Provision ( ` 10 lakh or more in each case) proved unnecessary

(` in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
<b>Revenue (Voted)</b>					
1	8-Treasury and Accounts Administration (North Goa)	686.14	363.00	323.14	2.35
2	12-Commercial Taxes	9.35	8.89	0.46	0.40
3	18-Jails	6.63	5.82	0.81	0.33
4	19-Industries, Trade and Commerce	24.21	21.11	3.10	1.24
5	20-Printing and Stationery	7.52	7.16	0.36	0.20
6	43-Art and Culture	28.53	22.38	6.15	0.18
7	55-Municipal Administration	117.95	61.54	56.41	10.00
8	57-Social Welfare	150.73	143.77	6.96	4.16
9	62-Law	6.72	4.91	1.81	0.36
10	66-Fisheries	18.89	18.11	0.78	1.07
11	67-Ports Administration	5.68	5.23	0.45	1.35
12	71-Co-operation	9.57	9.15	0.42	0.99
13	78-Tourism	29.21	26.66	2.55	3.76
14	82-Information and Technology	46.42	41.02	5.40	25.50
<b>Capital (Voted)</b>					
15	61-Craftsmen Training	5.23	2.09	3.14	7.15
<b>Total</b>		<b>1152.78</b>	<b>740.84</b>	<b>411.94</b>	<b>59.04</b>



## APPENDIX - 2.3

(Referred to in paragraph 2.3.6)

## Excess/Unnecessary/Insufficient re-appropriation of funds

(` in lakh)

Sl. No.	Grant No.	Description	Head of Accounts	Re-appropriation	Final Excess (+) / Saving (-)
1	8	Treasury and Accounts Administration (North Goa)	2071(101)(1)	(-) 9476.50	(-) 3130.54
2	14	Goa Sadan	2052 (090)(01)	(-) 0.22	(-) 28.92
3	14	Goa Sadan	2070 (115)(01)	(-) 2.01	(+) 12.76
4	17	Police	4055 (800)(03)	(-) 100.29	(-) 57.47
5	17	Police	4055 (800)(04)	(-) 99.81	(-) 42.77
6	18	Jails	4059 (051)(02)	(-) 753.40	(-) 381.59
7	18	Jails	4059 (800)(01)	(-) 15.24	(-) 76.48
8	21	Public Works	2215 (001)(02)	(-) 16.84	(-) 57.46
9	21	Public Works	2059 (001)(01)	(+) 39.82	(-) 30.95
10	21	Public Works	3054 (337)(03)	(+) 87.45	(-) 85.78
11	21	Public Works	4215 (101)(01)	(-) 693.67	(-) 100.11
12	31	Panchayats	4515 (101)(04)	(-) 10.02	(-) 26.14
13	34	School Education	4202 (201)(01)	(+) 18.95	(-) 10.67
14	48	Health Services	2210 (110)(06)	(+) 54.30	(-) 57.77
15	58	Women and Child Development	4235 (106)(01)	(-) 43.00	(-) 11.94
16	62	Law	2014 (114)(01)	(-) 81.27	(+) 15.00
17	65	Animal Husbandry and Veterinary Services	4403 (102)(02)	(+) 9.64	(-) 50.38
18	66	Fisheries	4405 (101)(01)	(-) 53.45	(+) 19.70
19	68	Forests	2406 (001)(05)	(-) 63.81	(-) 12.24
20	72	Science, Technology and Environment	3435 (800)(01)	(+) 6.61	(-) 11.41
21	74	Water Resources	4702 (800)(01)	(+) 2.26	(+) 18.70
22	76	Electricity	2801 (001)(02)	(+) 366.35	(+) 24.16
23	82	Information and Technology	2852 (800)(05)	(-) 1600.00	(-) 176.20

## APPENDIX - 2.4

(Referred to in paragraph 2.3.8)

### Results of review of substantial surrenders made during the year

(` in lakh)

Sl. No.	Number & title of Grant	Name of the scheme (Head of Account)	Total provision	Amount of Surrender	Percentage of Surrender
1	32-Finance	2075 – Miscellaneous General Service	5355.03	4937.58	92
2	41-Goa Architecture College	4202 – Capital outlay on Education, Sports, Art and Culture	105.00	93.15	89
3	42-Sports	4202 – Capital outlay on Education, Sports, Art and Culture	2684.34	2260.00	84
4	55-Municipal Administration	2217 – Urban Development	12795.20	6641.53	52
5	61-Craftsmen Training	4202 – Capital outlay on Education, Sports, Art and Culture 4851 – Capital outlay on Village and Small Industries	1238.00	1015.81	82
6	66-Fisheries	4405 – Capital outlay on Fisheries 4415 – Capital outlay on Agricultural Research and Education	152.00	89.95	59
<b>Total</b>			<b>22329.57</b>	<b>15038.02</b>	

**APPENDIX - 2.5***(Referred to in paragraph 2.3.9)***Surrenders in excess of actual savings ( ` 10 lakh or more)***( ` in lakh)*

Sl. No.	Number and name of the grant/appropriation	Total grant/appropriation	Expenditure	Savings	Amount surrendered	Amount surrendered in excess
	<b>Revenue - Voted</b>					
1	61-Craftsmen Training	2618.48	2457.92	160.56	171.27	10.71
2	62-Law	708.31	491.00	217.31	238.96	21.65
3	76-Electricity	87234.44	83814.83	3419.61	3450.23	30.62
	<b>Capital - Voted</b>					
4	55-Municipal Administration	318.00	146.40	171.60	186.10	14.50
5	66-Fisheries	152.00	76.68	75.32	89.95	14.63
	<b>Total</b>	<b>91031.23</b>	<b>86986.83</b>	<b>4044.40</b>	<b>4136.51</b>	<b>92.11</b>

## APPENDIX - 2.6

*(Referred to in paragraph 2.3.10)*

**Statement of various grants/appropriations in which savings occurred but no part of which had been surrendered**

*(` in lakh)*

Sl. No.	Number and Name of grants/appropriation	Savings
1	22-Vigilance (Revenue -Voted)	25.06
2	26-Fire and Emergency Services (Revenue-Charged)	1.39
3	33-Revenue (Revenue-Voted)	51.00
4	33-Revenue (Capital-Voted)	300.05
5	34-School Education (Capital-Voted)	17.64
6	36-Technical Education (Revenue-Voted)	1.30
7	39-Government Polytechnic, Curchorem (Capital-Voted)	5.01
8	43-Art and Culture (Capital-Voted)	5.57
9	82-Information Technology (Capital-Voted)	1.00
	<b>Total</b>	<b>408.02</b>

## APPENDIX - 2.7

(Referred to in paragraph 2.3.10)

## Details of savings of ` 10 lakh and above not surrendered

(` in crore)

Sl. No.	Number and Name of Grant	Total Grant	Expenditure	Savings	Savings surrendered	Savings remaining unsurrendered
1	7-Settlement and Land Records (Revenue-Voted)	9.56	9.07	0.49	0.28	0.21
2	8-Treasury and Accounts Administration (North Goa) (Revenue -Voted)	688.50	363.00	325.50	268.87	56.63
3	8-Treasury and Accounts Administration (North Goa) (Capital -Voted)	30.03	29.81	0.22	0.02	0.20
4	Appropriation Debt Services (Capital -Charged)	279.76	177.69	102.07	5.03	97.04
5	14-Goa Sadan (Revenue-Voted)	2.29	2.11	0.18	0.02	0.16
6	15-Collectorate North Goa (Revenue-Voted)	12.62	12.15	0.47	0.29	0.18
7	17-Police (Revenue-Voted)	150.87	150.51	0.36	0.05	0.31
8	17-Police (Capital-Voted)	6.50	3.10	3.40	2.57	0.83
9	21-Public Works (Revenue-Voted)	412.93	407.70	5.23	3.68	1.55
10	21-Public Works (Capital-Charged)	1.45	1.22	0.23	0.01	0.22
11	21-Public Works (Capital-Voted)	379.56	352.55	27.01	24.46	2.55
12	23-Home (Revenue-Voted)	2.33	1.71	0.62	0.34	0.28
13	31-Panchayats (Capital-voted)	3.50	2.81	0.69	0.43	0.26
14	34-School Education (Revenue-Voted)	518.75	503.20	15.55	13.77	1.78
15	40-Goa College of Engineering (Revenue-Voted)	11.69	11.30	0.39	0.28	0.11
16	42-Sports (Revenue-voted)	34.94	33.95	0.99	0.81	0.18
17	42-Sports (Capital-voted)	26.84	3.71	23.13	22.60	0.53
18	43-Art and Culture (Revenue-Voted)	28.71	22.38	6.33	6.16	0.17
19	47-Goa Medical College and Hospital (Revenue-voted)	127.38	119.98	7.40	6.75	0.65
20	47-Goa Medical College and Hospital (Capital-Voted)	14.08	13.34	0.74	0.39	0.35
21	48-Health Services (Revenue-Voted)	131.41	125.73	5.68	2.58	3.10
22	48-Health Services (Capital-Voted)	6.45	5.39	1.06	0.79	0.27
23	51-Goa Dental College (Revenue- Voted)	8.68	7.23	1.45	1.32	0.13
24	51-Goa Dental College (Capital-Voted)	2.51	1.25	1.26	0.01	1.25
25	58-Women and Child Development (Capital -Voted)	2.11	1.58	0.53	0.25	0.28
26	61-Craftsmen Training (Capital-Voted)	12.38	2.09	10.29	10.16	0.13

Sl. No.	Number and Name of Grant	Total Grant	Expenditure	Savings	Savings surrendered	Savings remaining unsurrendered
27	62-Law (Capital-Voted)	1.72	0.79	0.93	0.80	0.13
28	65-Animal Husbandry and Veterinary Services (Revenue-Voted)	29.94	28.01	1.93	1.79	0.14
29	65-Animal Husbandry and Veterinary Services (Capital-Voted)	2.36	1.56	0.80	0.27	0.53
30	67-Ports Administration (Revenue- Voted)	7.03	5.23	1.80	1.68	0.12
31	68-Forests (Revenue-Voted)	34.01	32.46	1.55	1.10	0.45
32	74-Water Resources (Revenue-Voted)	70.79	70.28	0.51	0.31	0.20
33	76-Electricity (Capital-Voted)	174.52	174.16	0.36	0.20	0.16
34	82-Information Technology (Revenue-Voted)	71.92	41.02	30.90	28.93	1.97
	<b>Total</b>	<b>3298.12</b>	<b>2718.07</b>	<b>580.05</b>	<b>407.00</b>	<b>173.05</b>

## APPENDIX - 2.8

(Referred to in paragraph 2.3.10)

## Surrender of funds in excess of ` five crore on 31 March 2010

(` in crore)

Sl. No.	Grant No.	Total Grant	Expenditure	Savings surrendered	Percentage of total provision
1	8-Treasury and Accounts Administration Revenue -Voted	688.50	363.00	268.87	39
2	Appropriation Debt Service Capital – Charged	279.76	177.69	5.03	2
3	21-Public Works Capital – Voted	379.56	352.55	24.46	6
4	31-Panchayats Revenue – Voted	85.41	72.17	13.38	16
5	32-Finance Revenue – Voted	53.55	4.16	49.38	92
6	32-Finance Capital – Voted	245.00	135.00	110.00	45
7	34-School Education Revenue – Voted	518.75	503.20	13.77	3
8	42-Sports Capital – Voted	26.84	3.71	22.60	84
9	43-Art and Culture Revenue – Voted	28.71	22.38	6.16	21
10	47-Goa Medical College and Hospital Revenue – Voted	127.37	119.98	6.75	5
11	55-Municipal Administration Revenue – Voted	127.95	61.54	66.42	52
12	57-Social Welfare Revenue – Voted	154.89	143.77	11.04	7
13	61-Craftsmen Training Capital – Voted	12.38	2.09	10.16	82
14	76-Electricity Revenue – Voted	872.34	838.15	34.50	4
15	78-Tourism Revenue – Voted	32.97	26.66	6.30	19
16	82- Information Technology Revenue – Voted	71.92	41.02	28.93	40
	<b>Total</b>	<b>3705.90</b>	<b>2867.07</b>	<b>677.75</b>	

## APPENDIX - 2.9

(Referred to in paragraph 2.3.11)

Details of expenditure exceeding ` five crore and also more than 50 per cent total expenditure incurred in March 2010

(` in crore)

Sl. No.	Major Head	Total expenditure during the year	Expenditure during last quarter of the year		Expenditure during March 2010	
			Amount	Percentage of Total expenditure	Amount	Percentage of Total Expenditure
1	4059	45.61	41.29	90.53	38.04	83.40
2	4801	174.16	119.92	68.86	105.13	60.36
3	4851	11.31	11.31	100.00	11.31	100.00
<b>Total</b>		<b>231.08</b>	<b>172.52</b>	<b>74.66</b>	<b>154.58</b>	<b>66.89</b>



**APPENDIX - 2.10***(Referred to in paragraph 2.4.1)***Pending DC bills for the years upto 2009-10***(` in lakh)*

Sl. No.	Department	Number of AC bills	Amount
1	General Administration Department	15	72.44
2	Collector, North Goa	20	133.29
3	Collector, South Goa	7	18.95
4	Electoral Office	90	498.01
5	Excise Department	1	27.64
6	Directorate of Education	11	58.64
7	Directorate of Sports and Youth Affairs	48	344.80
8	Directorate of Health Services	9	363.83
9	Goa Medical College	12	917.25
10	Goa Dental College	6	97.79
11	Electricity Department	12	5.86
12	Public Works Department	7	5.67
13	Tourism Department	2	174.80
14	Information and Publicity Department	11	66.63
15	Commissioner of Commercial Taxes	5	17.81
16	State Institute of Education	4	10.40
17	Directorate of Art and Culture	4	38.57
18	Directorate of Panchayats	3	15.96
19	Technical Education Department	2	13.21
20	Directorate of Mines and Geology	1	6.60
	<b>Total</b>	<b>270</b>	<b>2888.15</b>

## APPENDIX - 2.11

(Referred to in paragraph 2.5)

## Cases of drawal from Contingency Fund for salaries

(` in lakh)

Sl. No.	Finance Dept. sanction order No & date	Budget controlling Authority	Withdrawal for meeting the expenditure of salaries
1.	10 dt. 10.07.09	Secretary (Law)	4.00
2.	19 dt. 09.10.09	Commissioner, Labour and Employment, ESI Scheme	200.00
3.	20 dt. 21.10.09	Commissioner, Labour and Employment, ESI Scheme	18.00
4.	21 dt. 09.11.09	State Directorate of Craftsmen Training	200.00
5.	23 dt. 10.11.09	Government Polytechnic, Mayem, Bicholim	40.00
6.	24 dt. 11.11.09	Forests Department	130.00
7.	26 dt. 02.12.09	District and Sessions Court (North Goa)	43.00
8.	27 dt. 02.12.09	Goa Dental College and Hospital	23.00
9.	28 dt. 04.12.09	Directorate of Food and Drugs Administration	10.00
10.	29 dt. 09.12.09	Controller of Legal Metrology	6.38
11.	30 dt. 21.12.09	Directorate of Fire and Emergency Services	44.00
12.	31 dt. 22.12.09	Collectorate, South Goa, Margao	33.00
13.	32 dt. 29.12.09	Controller, Legal Metrology, Panaji	20.00
14.	35 dt. 22.01.10	Directorate of Mines and Geology	25.00
15.	36 dt. 22.01.10	Collectorate, South Goa	143.00
16.	37 dt. 28.01.10	Directorate of Agriculture	94.00
17.	38 dt. 27.01.10	Directorate of Accounts	87.00
18.	39 dt. 29.01.10	Directorate of Women and Child Development	155.00
19.	40 dt. 29.01.10	Director, Institute of Psychiatry and Human Behavior, Bambolim	100.00
20.	41 dt. 01.02.10	Directorate of Fire and Emergency Services	57.00
21.	42 dt. 05.02.10	District and Sessions Court (South Goa)	104.76
22.	43 dt. 05.02.10	District and Sessions Court (North Goa)	54.90
23.	46 dt. 10.02.10	Commissioner, Labour and Employment	15.24
24.	51 dt. 26.02.10	Directorate of Higher Education	50.00
		<b>Total</b>	<b>1657.28</b>

### APPENDIX - 3.1

(Referred to in paragraph 3.1)

Department-wise breakup of outstanding Utilisation Certificates as on 30 June 2010.

Sl. No.	Name of the Department	No. of utilization certificates	Amount (' in crore)
1	Directorate of Education	342	16.79
2	Directorate of Technical Education	4	0.49
3	Directorate of Higher Education	25	14.76
4	Directorate of Sports & Youth Affairs	268	30.92
5	Town and Country Planning Department	32	11.89
6	Directorate of Municipal Administration	636	163.56
7	i) Directorate of Women and Child Welfare ii) Directorate of Social Welfare	93 65	3.43 0.83
8	Department of Science, Technology & Environment	50	6.69
9	i) Directorate of Panchayats (South) ii) Directorate of Panchayats (North)	1318 1170	15.37 72.83
10	i) General Administration Department ii) Directorate of Official Language	8 2	0.28 0.31
11	Directorate of Health Services	6	0.17
12	Directorate of Small Savings and Lotteries	8	7.56
13	Directorate of Art & Culture	1559	35.10
14	Directorate of Agriculture	94	0.25
15	Forests Department	2	0.75
16	Goa Sate Legal Services Authority	9	1.19
17	Under Secretary, Finance	2	0.75
18	Under Secretary, Revenue	1	0.52
	<b>TOTAL</b>	<b>5694</b>	<b>384.44</b>

**APPENDIX - 3.2**  
(Referred to in paragraph 3.2)

Statement showing names of bodies and authorities, the accounts of which had not been received

Sl. No.	Name of the Institution	Year for which accounts had not been received	Grant received during preceding year (₹ in lakh)
<b>Directorate of Education</b>			
1	A. J. De Almeida High School, Ponda	2004-05 to 2008-09	80.95
2	A.I.M. Salcete High School, Malbhat	2004-05 to 2008-09	28.50
3	Abhinav Vidyamandir, Mollem	2003-04 to 2008-09	N.A.
4	Adarsha V.V. High School, Margao	2008-09	41.22
5	Anjuman H. Islam High School, Baina	2008-09	49.64
6	Anjuman Nurul Islam High School, Panaji	2008-09	31.23
7	Ann High School, Tivim	2004-05 to 2008-09	30.66
8	Assagao Union High School, Assagao	2008-09	1.20
9	Auxilium High School, Caranzalem	2008-09	1.12
10	Azmane High School, Neura	2006-07 to 2008-09	35.17
11	Bal Bharati Vidyamandir, Ribander	2008-09	10.22
12	Bethany Convent High School, Sao Jose De Areal	2008-09	36.98
13	Bhatikar Model High School, Margao	2008-09	67.93
14	Blessed Joseph Vaz High School, Sancoale	2007-08 to 2008-09	29.60
15	Cuncolim United High School, Cuncolim	2004-05 to 2008-09	N.A.
16	Dayanand High School, Chorao	2008-09	27.17
17	Dnyanprasarak Vidyalaya, Mapusa	2005-06 to 2008-09	49.02
18	Don Bosco High School, Panaji	2008-09	10.07
19	Dr. Sakharam Gude High School, Shiroda	2008-09	2.50
20	Fatima Convent High School, Margao, Salcete	2008-09	4.55
21	Fr. Agnel High School, Pilar	2008-09	2.50
22	Fr. Agnel Multipurpose High School, Verna	2008-09	62.89
23	G. S. Amonkar Vidya Mandir	2007-08 to 2008-09	61.95
24	Gomantak Vidyalaya, Dharbandoda	2004-05 to 2008-09	14.50
25	Guardian Agnel High School, Sanvordem	2008-09	1.05
26	Harmal Panchakrishi High School, Harmal	2008-09	37.87
27	Holy Cross High School, Bardez	2004-05 to 2008-09	28.43
28	Holy Cross High School, Bastora	2008-09	40.36
29	Holy Cross High School, Siolim	2008-09	30.58
30	Holy Cross Institute, Quepem	2008-09	38.18
31	Holy Family High School, Porvorim	2008-09	40.38
32	Holy Rosary Convent High School, Nuvem	2008-09	39.25
33	I.V.B.D. English School, Dhavali	2005-06 to 2008-09	35.66
34	Ideal High School, Taleigao	2007-08 to 2008-09	37.66
35	Immaculate Conception High School, Dabal	2008-09	0.47
36	Immaculate Conception High School, Avedem, Paroda	2008-09	0.52
37	Immaculate Heart of Mary High School, Goa Velha	2003-04 to 2008-09	N.A.
38	Infant Jesus High School, Colva	2008-09	0.64
39	Janata High School, Mapusa	2008-09	48.38
40	K.R.S.S. High School, Savoi Verem	2003-04 to 2008-09	N.A.
41	Kasturaba Matoshree High School, Panaji	2003-04 to 2008-09	N.A.
42	Keerti Vidyalaya Siolim, Bardez	2008-09	0.86
43	L.D. Samant Memorial High School, Porvorim	2003-04 to 2008-09	N.A.

Sl. No.	Name of the Institution	Year for which accounts had not been received	Grant received during preceding year (₹ in lakh)
44	Late V.G. Shenvi Vidyalaya, Rawanfond	2003-04 to 2008-09	N.A.
45	Lokmanya Tilak Vidyalaya High School, Kavalem	2003-04 to 2008-09	N.A.
46	Lokshikshan High School, Dhargal, Pernem	2008-09	23.16
47	Lourdes Convent High School, Saligao	2008-09	39.70
48	Loyala High School, Margao	2008-09	78.55
49	M & N English High School, Margao	2008-09	2.24
50	M.I.B.K. High School, Khandepar	2003-04 to 2008-09	N.A.
51	M.P.T. Education Society's Deepvihar High School, Headland Sada, Vasco	2008-09	59.58
52	Mahalakshmi English High School, Talaulim	2008-09	2.01
53	Mahalaxmi High School, Kudne, Bicholim	2008-09	0.88
54	Mahamaya High School, Bicholim	2008-09	36.36
55	Mandrem High School, Mandrem, Pernem	2008-09	50.47
56	Manguirish Vidhyalaya Aroba, Pernem	2005-06 to 2008-09	20.75
57	Mapusa High School, Mapusa	2005-06 to 2008-09	26.69
58	Maria Bambina Convent High School, Cuncolim	2008-09	27.84
59	Marina English High School, Verna	2007-08 to 2008-09	27.76
60	Mary Immaculate Girls High School, Panaji	2008-09	65.18
61	Mata Secondary School, No. 1, Baina, Vasco	2005-06 to 2008-09	44.88
62	Mount Mary's High School, Chinchinim	2008-09	1.56
63	Municipal High School, Vasco	2007-08 to 2008-09	35.44
64	Murgao High School, Headland Sada	2008-09	50.17
65	Mustifund High School, Panaji	2005-06 to 2008-09	53.36
66	Navdeep Vidyalaya, Shiroda	2005-06 to 2008-09	27.70
67	New English High School, Keri, Pernem	2005-06 to 2008-09	34.09
68	New Era High School, Margao	2008-09	0.58
69	New Goa High School, Mapusa	2008-09	1.55
70	Our Lady of Candelaria High School, Baina, Vasco	2007-08 to 2008-09	25.77
71	Our Lady of Desterro's School, Desterro	2005-06 to 2008-09	27.66
72	Our Lady of Divar High School, Piedade	2006-07 to 2008-09	23.09
73	Our Lady of Grace High School, Bicholim	2008-09	92.80
74	Our lady of Health High School, Cuncolim	2005-06 to 2008-09	38.43
75	Our Lady of Lurdes High School, Valpoi	2008-09	1.46
76	Our Lady of Mercedes School, Mercedes	2008-09	33.27
77	Our Lady of Perpetual Succor High School, Cortalim	2006-07 to 2008-09	53.84
78	Our Lady of Piety High School, Collem	2008-09	0.37
79	Our Lady of Rosary High School, DonaPaula	2008-09	42.31
80	Our Lady of Rosary High School, Fatorda, Margao	2007-08 to 2008-09	4.25
81	Our Lady of Snow's High School, Raia	2008-09	57.74
82	Our Lady of Succor High School, Nagoa	2006-07 to 2008-09	32.49
83	Perpetual Succor High School, Navelim	2005-06 to 2008-09	62.64
84	Pope John XXIII High School, Quepem	2008-09	48.48
85	Pragati High School, Verem Betim	2008-09	0.49
86	Pragati Vidyalaya, Borim	2005-06 to 2008-09	28.12
87	Presentation Con. High School, Margao	2008-09	5.66
88	Progress High School, Panaji	2008-09	72.26
89	R.P.R.S. High School, Bandoda	2005-06 to 2008-09	27.68
90	Radhakrishna Vidyalaya, Bicholim	2008-09	51.57
91	Ramakant D. Khalap High School, Mandrem, Pernem	2005-06 to 2008-09	37.72

**Appendices**

<b>Sl. No.</b>	<b>Name of the Institution</b>	<b>Year for which accounts had not been received</b>	<b>Grant received during preceding year (in lakh)</b>
92	Regina Mundi High School, Chicalim	2008-09	1.77
93	Rosary High School, Navelim	2008-09	93.73
94	Sacred Heart High School, Parra, Bardez	2006-07 to 2008-09	27.56
95	Sacred Heart of Jesus High School, Anjuna	2008-09	3.08
96	Santa Cruz High School, Santa Cruz	2008-09	54.44
97	Saraswat Vidyalaya, Mapusa	2008-09	0.79
98	Sarvodaya Education Society High School, Curchorem	2008-09	60.37
99	Sarvodaya High School, Usgao	2006-07 to 2008-09	24.63
100	Shantadurga High School, Bicholim	2008-09	1.49
101	Sharadha English High School, Shiroda Marcel	2008-09	10.04
102	Shiksha Sadan, Priol	2005-06 to 2008-09	32.64
103	Shree Navdurga Vidyalaya, Marcaim, Ponda	2007-08 to 2008-09	33.07
104	Shri Bhagwati High School, Pernem	2005-06 to 2008-09	51.69
105	Shri Durga English School, Parsem, Pernem	2005-06 to 2008-09	26.91
106	Shri Hanuman Vidyalaya, Valpoi, Sattari	2006-07 to 2008-09	35.94
107	Shri Kamakshi High School, Shiroda	2005-06 to 2008-09	47.22
108	Shri Kamleshwar High School, Pethechawada	2007-08 to 2008-09	27.44
109	Shri Katyayani Baneshwer Vidhyalaya, Canacona	2006-07 to 2008-09	25.35
110	Shri Mallikarjun Vidhyalaya High School, Canacona	2008-09	1.96
111	Shri Shantadurga Vidyalaya, Pirna, Bardez	2007-08 to 2008-09	29.11
112	Shri Shradhanand Vidyalaya, Paigunim	2005-06 to 2008-09	36.04
113	Shri Bhumika High School, Parye, Sattari	2008-09	0.86
114	Shri Damodar Vidyalaya English High School, Margao	2008-09	61.64
115	Shri Kamleshwar High School, Korgao	2007-08 to 2008-09	27.44
116	Shrimati High School, Velguem, Bicholim	2008-09	46.38
117	Smt. Chandrabhaga T. Naik High School, Curchorem	2008-09	38.34
118	Smt. Hirabai Talaulikar High School, Sancordem	2004-05 to 2008-09	30.23
119	Smt. Kamalabai Hede High School, Shiroda, Ponda	2008-09	1.60
120	Smt. Sunandabai Bandodkar High School, Carambolim	2005-06 to 2008-09	25.98
121	St. Jude Higher Secondary School, BetalBatim	2004-05 to 2008-09	18.51
122	St. Andrew's Institute, Vasco	2005-06 to 2008-09	62.33
123	St. Anne's Institute, Agonda	2008-09	0.63
124	St. Ann's High School, Tivim	2008-09	30.72
125	St. Anthony High School, Galgibaga	2007-08 to 2008-09	31.12
126	St. Anthony High School, Duler, Mapusa	2008-09	42.93
127	St. Anthony High School, Majorda	2008-09	33.94
128	St. Anthony's High School, Monte de Guirim	2005-06 to 2008-09	49.07
129	St. Britto High School, Mapusa	2008-09	64.40
130	St. Clara's High School, Assonora	2005-06 to 2008-09	39.46
131	St. Elizabeth's High School, Pomburpa	2008-09	1.66
132	St. Francis Xaviers High School, Siolim	2005-06 to 2008-09	48.73
133	St. John of the Cross High School, Sanquelim	2006-07 to 2008-09	52.78
134	St. Joseph Convent High School, Nagoa Verna	2005-06 to 2008-09	30.64
135	St. Joseph High School, Arpora	2006-07 to 2008-09	2.96
136	St. Joseph's High School, Aquem, Alto, Margao	2006-07 to 2008-09	36.23
137	St. Joseph's Institute, Vasco	2008-09	37.66
138	St. Jude's High School, Betalbatim	2008-09	23.64

Sl. No.	Name of the Institution	Year for which accounts had not been received	Grant received during preceding year ( ` in lakh)
139	St. Mary of the Angel's Convent High School, Chinchinim	2008-09	39.26
140	St. Mary's Convent High School, Mapusa	2008-09	69.60
141	St. Mary's High School, Varca	2008-09	38.23
142	St. Michael's Convent High School, Vagator	2005-06 to 2008-09	42.21
143	St. Pius X High School, Orlim	2007-08 to 2008-09	48.01
144	St. Rita's High School, Maina, Curtorim	2006-07 to 2008-09	54.27
145	St. Rita's High School, Colvale	2005-06 to 2008-09	41.32
146	St. Rock's High School, Tollecanto, Velim	2006-07 to 2008-09	36.40
147	St. Thereza High School, Candolim	2008-09	46.55
148	St. Thereza High School, Santo Estevam	2005-06 to 2008-09	26.72
149	St. Thereza of Jesus High School, Canacona	2008-09	28.21
150	St. Thereza's Convent High School, Raia	2005-06 to 2008-09	32.73
151	St. Thereza's High School, Vasco	2008-09	45.32
152	St. Thomas Boy's Aldona, Bardez	2007-08 to 2008-09	36.95
153	St. Thomas Girl's High School, Aldona	2005-06 to 2008-09	38.14
154	St. Thomas High School, Cansaulim	2007-08 to 2008-09	28.62
155	St. Xavier High School, Moira	2008-09	2.24
156	St. Xavier's Institute, Curtorim	2008-09	5.32
157	Surashri Kesarbai Kerkar High School, Keri	2008-09	2.22
158	T. B. Cunha New High School, Aquem	2006-07 to 2008-09	26.09
159	The New Education Institute, Curchorem	2008-09	95.35
160	The Rosary High School, Miramar	2005-06 to 2008-09	35.93
161	Union High School, Chimbél	2008-09	0.81
162	Union High School, Sanguem	2008-09	0.64
163	Utkarsh High School, Rivona	2008-09	1.44
164	V. D. & S. V. Wagle High School, Mangueshi	2008-09	44.40
165	Vidhyaprasarak High School, Morjim, Pernem	2008-09	0.34
166	Vidya Mandir, Airport Road, Chicalim	2007-08 to 2008-09	40.07
167	Vijayanand High School, Mayem	2007-08 to 2008-09	32.01
168	Viscount of Pernem High School, Pernem	2005-06 to 2008-09	28.91
169	Sarvodaya Education Society High School, Curchorem	2007-08 to 2008-09	28.21
170	Immaculate Conception High School, Avedem, Paroda	2003-04 to 2008-09	N.A.
171	Pope John XXIII High School, Quepem	2007-08 to 2008-09	64.16
172	Smt. Chandrabhaga T. Naik High School, Curchorem	2007-08 to 2008-09	36.55
173	Miracles High School, Sanguem	2006-07 to 2008-09	24.20
174	St. Mary's High School, Ponda	2007-08 to 2008-09	44.37
175	Sharada English High School, Ponda	2007-08 to 2008-09	98.23
176	Infant Jesus High School, Cuncolim	2006-07 to 2008-09	24.96
177	St. Xavier High School, Velim	2006-07 to 2008-09	20.96
178	Our Lady of Carmel High School, Curtorim	2006-07 to 2008-09	0.83
<b>Directorate of Higher Education</b>			
179	Malikarjun College of Arts & Commerce, Canacona	2005-06 to 2008-09	58.34
180	S.V.S College of Commerce and Management Studies, Mapusa	2005-06 to 2008-09	42.37
181	G.E.S. College of Arts and Commerce, Cuncolim	2005-06 to 2008-09	54.86
182	D. M.S. College of Arts, Sou. S.P. Vaidya College of Science & V.N.S Bandekar College of Commerce	2008-09	22.50

Sl. No.	Name of the Institution	Year for which accounts had not been received	Grant received during preceding year ( ` in lakh)
<b>Directorate of Arts &amp; Culture</b>			
183	Goa International Centre, Donapaula	2008-09	18.00
184	Tiatre Academy, Panaji	2008-09	165.00
<b>Chief Town Planner</b>			
185	Vasco Planning Development Authority, Vasco	2003-04 to 2008-09	N.A.
186	Planning Development Authority, South Goa , Margao	2008-09	166.22
<b>Directorate of Agriculture</b>			
187	Users groups and Self help group users of all talukas of Goa State	2006-07 to 2008-09	28.04
<b>Directorate of Science, Technology &amp; Environment</b>			
188	Goa Science Centre, Miramar	2006-07 to 2008-09	33.75
189	Goa State Pollution Control Board, Panaji	2007-08 to 2008-09	258.44
190	Goa Energy Development Agency, Saligao	2008-09	99.54
<b>Directorate of Women and Child Development</b>			
191	Anganwadi Workers Training Centre,Alto-Betim	2006-07 to 2008-09	3.50
<b>Directorate of Panchayats</b>			
192	Zilla Panchayat, North Goa	2005-06 to 2008-09	49.29
193	Zilla Panchayat, South Goa	2006-07 to 2008-09	45.00
<b>Total</b>			<b>6359.24</b>

N.A. - Not Available



### APPENDIX - 3.3

*(Referred to in paragraph 3.3)*

#### Statement showing performance of Autonomous Bodies as of October 2010

Sl. No.	Name of the Body/Authority	Period of entrustment of audit	Year upto which Accounts due	Year for which Accounts received	Year upto which Audit Report issued	Year upto which Audit Report laid in the legislature	Delays in submission of SARs in legislature (in month)
1	Goa Tillari Irrigation Development Corporation	1.4.2008 to 31.3.2012	2009-10	2007-08	2006-07	2006-07	-
2	Goa State Commission for Backward Classes	1.4.2009 to 31.3.2014	2009-10	2008-09	2008-09	2007-08	8
3	Goa University	1.4.2005 to 31.3.2010	2009-10	2008-09	2008-09	2006-07	7
4	Goa Khadi & Village Industries Board	1.4.2008 to 31.3.2013	2009-10	2007-08	2006-07	2005-06	17
5	Goa Housing Board	1.4.2007 to 31.3.2012	2009-10	2007-08	2007-08	2006-07	7
6	Goa Board of Secondary & Higher Secondary Education	1.4.2005 to 31.3.2010	2009-10	2005-06	2005-06	Information awaited	-
7	Goa State Legal Services Authorities	Regular Audit	2009-10	2006-07	2006-07	Information awaited	-

### APPENDIX - 3.4

*(Referred to in paragraph 3.4)*

#### Position of arrears as on 30 September 2010 in preparation of Proforma Accounts

Department	No. of undertakings under the Department	Accounts not finalized (name of undertaking)	Year upto which accounts finalised	Investment as per last accounts ( ` in crore)
Inland Water Transport	1	River Navigation Department	2003-04	92.57
Power	1	Chief Electrical Engineer	2005-06	536.97
<b>Total</b>				<b>629.54</b>

### APPENDIX - 3.5

(Referred to in paragraph 3.5)

Department wise/Duration wise break-up of the cases of Misappropriation, Defalcation, etc.

(Cases where final action was pending at the end of June 2010)

Sl. No.	Name of the Department	Upto 5 years	5 to 10 years	10 years and above	Total No. of cases
1	General Administration Department	1(0.10)	-	-	1(0.10)
2	Director of Panchayats, Panaji	-	2(0.54)	-	2(0.54)
3	Deputy Commandant General, Home Guards	-	-	1(4.95)	1(4.95)
4	Director General of Police	3(28.34)	2*	-	5(28.34)
5	Director of Civil Supplies	1(3.02)	2(2.90)	-	3(5.92)
6	Conservator of Forests, Panaji	-	-	1 (0.67)	1(0.67)
7	Chief Electrical Engineer, Panaji	2(10.25)	1(55.25)	1(40.24)	4(105.74)
8	Chief Engineer, PWD, Panaji	1(38.60)	1(0.20)	-	2(38.80)
9	Dean, Goa Medical College, Bambolim	1(2.39)	-	-	1(2.39)
10	Director of Education, Panaji	-	1(0.77)	-	1(0.77)
11	Administrative Medical officer, E.S.I. Scheme, Panaji	1(1.85)	-	-	1(1.85)
12	Director of Industries, Trade & Commerce, Panaji	1(0.01)	-	-	1(0.01)
13	Inspector of General of Prisons	3(1.15)	-	-	3(1.15)
	<b>Total</b>	<b>14(85.71)</b>	<b>9(59.66)</b>	<b>3(45.86)</b>	<b>26(191.23)</b>

(Figures in brackets indicate ` in lakh)

\* Money value yet to be fixed