

TABLE OF CONTENTS		
	Reference to Paragraph	Page
Preface		vii
Executive Summary		ix
CHAPTER – I		
FINANCES OF THE STATE GOVERNMENT		
Summary of Current Year’s Fiscal Transactions	1.1	1
Resources of the State	1.2	4
Revenue Receipts	1.3	6
Application of Resources	1.4	11
Quality of Expenditure	1.5	15
Financial Analysis of Government Expenditure and Investments	1.6	20
Assets and Liabilities	1.7	23
Debt Sustainability	1.8	25
Fiscal Imbalances	1.9	26
Conclusion and Recommendations	1.10	29
CHAPTER – II		
FINANCIAL MANAGEMENT AND BUDGETARY CONTROL		
Introduction	2.1	33
Summary of Appropriation Accounts	2.2	33
Financial Accountability and Budget Management	2.3	34
Non-adjustment of Abstract Contingent bills, non-reconciliation of departmental figures and non-adjustment of temporary advances	2.4	39
Advances from Contingency Fund	2.5	40
Outcome of review of selected Grant (Grant No.8)	2.6	41
Conclusion and Recommendations	2.7	41
CHAPTER – III		
FINANCIAL REPORTING		
Delay in furnishing Utilization Certificates	3.1	43
Non-submission/delays in submission of Accounts	3.2	44
Delays in submission of Accounts/Audit Reports of Autonomous Bodies	3.3	44
Departmental Commercial Undertakings	3.4	45
Misappropriations, losses, defalcations, etc.	3.5	45
Conclusion and Recommendations	3.6	46

Contents

Appendix No.	Appendices	Reference to paragraph	Page
1.1 Part A	State Profile	1.1	49
Part B	Structure and Form of Government Accounts		50
Part C	Layout of Finance Accounts		50
1.2 Part A	Methodology adopted for the assessment of Fiscal Position	1.1	51
Part B	Fiscal Responsibility and Budget Management (FRBM) Act, 2006		52
1.3 Part A	Abstract of Receipts and Disbursements for the year 2009-10	1.1 1.7.1	53
Part B	Summarised financial position of the Government of Goa as on 31 March 2010	1.1	56
1.4	Time series data on the State Government Finances	1.3	57
1.5	Comparison of main components of Tax Revenue during 2007-10	1.3.1	60
1.6	Summarized financial statement of Departmentally managed Quasi-Commercial Undertakings	1.6.4	61
2.1	Statement of various grants/appropriations where savings were in excess of ` two crore and also by more than 20 <i>per cent</i> of the total provision	2.3.1	62
2.2	Cases where Supplementary Provision (` 10 lakh or more in each case) proved unnecessary	2.3.5	63
2.3	Excess/Unnecessary/Insufficient re-appropriation of funds	2.3.6	64
2.4	Results of review of substantial surrenders made during the year	2.3.8	65
2.5	Surrenders in excess of actual savings (` 10 lakh or more)	2.3.9	66
2.6	Statement of various grants/appropriations in which savings occurred but no part of which had been surrendered	2.3.10	67
2.7	Details of savings of ` 10 lakh and above not surrendered	2.3.10	68
2.8	Surrender of funds in excess of ` five crore on 31 March 2010	2.3.10	70
2.9	Details of expenditure exceeding ` five crore and also more than 50 <i>per cent</i> total expenditure incurred in March 2010	2.3.11	71
2.10	Pending DC bills for the years upto 2009-10	2.4.1	72
2.11	Cases of drawal from Contingency Fund for Salaries	2.5	73

3.1	Department-wise break up of outstanding Utilisation Certificates as on 30 June 2010	3.1	74
3.2	Statement showing names of Bodies and authorities, the accounts of which had not been received	3.2	75
3.3	Statement showing performance of Autonomous Bodies as of October 2010	3.3	80
3.4	Position of arrears as on 30 September 2010 in preparation of Proforma Accounts	3.4	81
3.5	Department-wise/duration-wise break-up of the cases of misappropriation, defalcation, etc.	3.5	82