

APPENDIX-I
(Referred to in paragraph 1.4)
SUMMARISED FINANCIAL POSITION OF THE GOVERNMENT OF GOA

(Rupees in crore)

| As on 31 March 2002 | Liabilities | | As on 31 March 2003 |
|------------------------|-------------|---------------------------------------------------------|------------------------|
| 646.73 | | Internal Debt | 809.77 |
| | 457.44 | Market Loans bearing interest | 567.45 |
| | - | Market Loans not bearing interest | - |
| | 36.64 | Loans for LIC | 34.64 |
| | 93.31 | Loans from other institutions | 99.72 |
| | 19.99 | Loans from NABARD | 20.91 |
| | 0.06 | Loans from National Cooperation Development Corporation | 0.05 |
| | 39.29 | Ways and Means Advances | 87.00 |
| 1588.59 | | Loans and Advances from Central Government | 1740.67 |
| | 675.30 | Non-Plan Loans | 808.53 |
| | 904.16 | Loans for State Plan Schemes | 923.14 |
| | 0.26 | Loans for Central Plan Scheme | 0.22 |
| | 8.87 | Loans for Centrally Sponsored Schemes | 8.78 |
| 675.76 | | Contingency Fund | 30.00 |
| 417.15 | | Small savings, Provident Fund etc. | 441.88 |
| 326.50 | | Deposits | 342.41 |
| 27.31 | | Reserve Funds | 33.91 |
| 3682.04 | | | 3398.64 |
| As on 31 March 2002 | Assets | | As on 31 March 2003 |
| 2136.98 | | Gross Capital Outlay on Fixed Assets | 2343.37 |
| | 182.11 | Investment in shares of Companies, Corporation etc. | 189.81 |
| | 1954.87 | Other Capital Outlay | 2153.56 |
| 38.90 | | Loans and Advances | 44.50 |
| | 14.07 | Other Development Loans | 22.43 |
| | 24.83 | Loans to Government Servants | 22.07 |
| - | | Reserve Fund Investment | - |
| 0.71 | | Advances | 0.73 |
| 15.50 | | Remittances | 10.68 |
| 92.13 | | Suspense & Miscellaneous Balances | 82.16 |
| * 25.02 | | Cash | 37.36 |
| | * | Cash in Treasuries | * |
| | 3.11 | Departmental Cash Balances | 1.45 |
| | 0.09 | Permanent Advances | 0.10 |
| | 3.01 | Cash Balance Investment | 3.01 |
| | 26.07 | Earmarked Fund Investment | 29.86 |
| | (-) 7.26 | Deposits with Reserve Bank | 2.94 |
| 1365.40 | | Deficit in Government Accounts | 872.44 |
| | 228.50 | Revenue Deficit of the current year | 167.04 |
| | 646.90 | Accumulated deficit as on 31 March 2002 | 1365.40 |
| | 490.00 | Appropriation to Contingency Fund | (-)660.00 |
| 7.40 | | Net effect of Balances taken over | 7.40 |
| | (-)431.66 | Balances taken over on 30 May 87 under capital | (-)431.66 |
| | 424.26 | Net result of allocation of Capital Expenditure | 424.26 |
| 3682.04 | | | 3398.64 |

* Differs from the figures shown in Audit Report 2001-02 due to exhibition of Rs. (-)7.26 crore under Deposits with Reserve Bank in liabilities.

APPENDIX-II
(Referred to in paragraph 1.4)

ABSTRACT OF RECEIPTS AND DISBURSEMENT FOR THE YEAR 2002-03

| Receipts | | | Disbursements | | | | | |
|----------------|----------------------------------------------------|----------------|----------------|---------------------------------------------|----------------|---------------|----------------|----------------|
| 2001-02 | | 2002-03 | 2001-02 | | Non-Plan | Plan | Total | 2002-03 |
| 1872.53 | Section A – Revenue I-Revenue Receipts | 1833.01 | 2101.03 | I – Revenue Expenditure | | | | 2000.05 |
| 569.34 | Tax Revenue | 602.20 | 1080.38 | A-General Services | 907.72 | 3.80 | 911.52 | |
| 1136.08 | Non-Tax Revenue | 1039.17 | 478.27 | B-Social Services | 413.10 | 136.74 | 549.84 | |
| 107.82 | State's share of Union Taxes | 114.62 | 237.61 | Education, Sports, Arts and Culture | 240.98 | 36.62 | 277.60 | |
| 11.94 | Non-Plan Grants | 7.08 | 85.38 | Health and Family Welfare | 70.71 | 21.37 | 92.08 | |
| 24.29 | Grants for State Plan Scheme | 50.30 | 87.43 | Water Supply and Sanitation | 69.80 | 27.53 | 97.33 | |
| 22.96 | Grants for Central and Centrally Sponsored Schemes | 19.64 | 19.82 | Housing and Urban Development | 10.29 | 16.49 | 26.78 | |
| 0.10 | Grants for Special Plan Schemes | - | 1.72 | Information and Broadcasting | 1.47 | 0.62 | 2.09 | |
| 228.50 | II – Revenue Deficit carried over to Section B | 167.04 | 0.82 | Welfare of SC/ST and Other Backward classes | 0.16 | 0.56 | 0.72 | |
| | | | 9.72 | Labour and Labour Welfare | 6.74 | 3.74 | 10.48 | |
| | | | 35.30 | Social Welfare and Nutrition | 12.47 | 29.81 | 42.28 | |
| | | | 0.47 | Others | 0.48 | - | 0.48 | |
| | | | 542.38 | C-Economic Services | 460.72 | 77.97 | 538.69 | |
| | | | 36.85 | Agriculture and allied activities | 20.96 | 15.48 | 36.44 | |
| | | | 17.04 | Rural Development | 11.55 | 15.80 | 27.35 | |
| | | | 1.78 | Special Areas Programme | - | 1.84 | 1.84 | |
| | | | 15.04 | Irrigation and Flood Control | 12.77 | 2.78 | 15.55 | |
| | | | 405.47 | Energy | 361.29 | 8.95 | 370.24 | |
| | | | 11.63 | Industry and Minerals | 1.55 | 12.99 | 14.54 | |
| | | | 41.96 | Transport | 44.44 | 5.64 | 50.08 | |
| | | | 0.33 | Science, Technology & Environment | - | 1.12 | 1.12 | |
| 12.28 | General Economic Services | 8.16 | 13.37 | 21.53 | | | | |
| 2101.03 | Total Section A | 2000.05 | 2101.03 | | 1781.54 | 218.51 | 2000.05 | 2000.05 |

(Rupees in crore)

| Receipts | | | Disbursements | | | | | |
|----------|----------------------------------------------------------------------------------------------------------|---------|---------------|-------------------------------------------------------|----------------------------------------|---------------|---------------|---------|
| 2001-02 | | 2002-03 | 2001-02 | | Non-Plan | Plan | Total | 2002-03 |
| 16.49 | Section B - Others III – Opening Cash Balance including Permanent Advance and Cash Balance Investment | 25.02 | - | III–Opening Overdraft from Reserve Bank of India | | | | - |
| | | | 182.79 | IV - Capital Outlay | | | | 206.40 |
| | | | 6.99 | A- General Services | - | 15.14 | 15.14 | |
| | | | 46.20 | B- Social Services | - | 55.28 | 55.28 | |
| | | | 9.64 | Education, Sports, Arts and culture | - | 8.72 | 8.72 | |
| | | | 3.48 | Health & Family Welfare | - | 4.56 | 4.56 | |
| | | | 32.93 | Water Supply, Sanitation, Housing & Urban Development | - | 39.35 | 39.35 | |
| | | | 0.05 | Welfare of SC/ST and Other Backward classes | - | 0.32 | 0.32 | |
| | | | 0.03 | Social Welfare & Nutrition | - | 0.36 | 0.36 | |
| | | | 0.07 | Other Social Services | - | 1.97 | 1.97 | |
| | | | 131.53 | C-Economic Services | *(-) 9.51 | 145.49 | 135.98 | |
| | | | 2.10 | Agriculture & Allied activities | *(-)9.51 | 6.20 | 3.31 | |
| | | | 1.01 | Special Areas Programme | - | 1.02 | 1.02 | |
| | | | 46.34 | Irrigation & Flood Control | - | 28.54 | 28.54 | |
| | | | 23.68 | Energy | - | 50.06 | 50.06 | |
| | | | 5.08 | Industry & Minerals | - | 3.00 | 3.00 | |
| | | | 46.88 | Transport | - | 49.98 | 49.98 | |
| | | | - | Science, Technology & Environment | - | - | - | |
| | | | 6.44 | General Economic Services | - | 6.69 | 6.69 | |
| | | | | Total Capital outlay | (-)9.51 | 215.91 | 206.40 | |
| 6.25 | V – Recoveries of Loans and Advances | - | 6.60 | 5.85 | V-Loans and Advances disbursed | | | 12.20 |
| - | From Power Projects | - | | | | | | |
| 5.40 | From Government Servants | 5.64 | | | | 2.88 | 2.88 | |
| 0.85 | From Others | 0.96 | | | | 9.32 | 9.32 | |
| - | VI – Revenue Surplus Brought Down | - | | 228.50 | VI-Revenue Deficit brought down | | | 167.04 |
| 804.72 | VII – Public Debt Service | - | 1206.83 | 468.92 | VII-Repayment of Public Debt | | | 891.70 |
| 125.57 | Internal Debt other than Ways and Means Advances | 180.55 | | 17.14 | | 65.21 | 65.21 | |
| 437.97 | Ways and Means Advances | 757.02 | | 408.03 | | 709.31 | 709.31 | |
| 241.18 | Loans and Advances from Central Government | 269.26 | | 43.75 | | 117.18 | 117.18 | |

* minus figure is due to excess refund from Food Corporation of India on account of lapse of quota resulting excess of receipts over expenditure during the year.

Audit Report (Civil) for the year ended 31 March 2003

| Receipts | | | Disbursements | | | | | |
|----------|----------------------------------------|---------|---------------|-------------------------------------------------------|----------|------|---------|---------|
| 2001-02 | | 2002-03 | 2001-02 | | Non-Plan | Plan | Total | 2002-03 |
| 190.00 | VIII-Appropriation to Contingency Fund | 680.00 | 680.00 | VIII-Appropriation to Contingency Fund | | | | 20.00 |
| 680.14 | IX-Amount transferred to Contingency | 34.24 | 204.24 | IX-Expenditure from Contingency Fund | | | | 680.00 |
| 2463.71 | X-Public Accounts Receipts | 2754.75 | 2364.06 | X-Public Accounts Disbursement | | | | 2692.75 |
| 104.46 | Small savings and Provident Fund | 106.10 | 75.46 | Small Savings and Provident Fund | - | - | 81.37 | |
| 11.99 | Reserve Funds | 7.67 | 0.92 | Reserve Fund | - | - | 1.07 | |
| 167.49 | Deposits and Advances | 94.32 | 84.73 | Deposits and Advances | - | - | 78.42 | |
| 987.43 | suspense and Miscellaneous | 1175.93 | 996.88 | Suspense and Miscellaneous | - | - | 1165.98 | |
| 1192.34 | Remittances | 1370.73 | 1206.07 | Remittances | - | - | 1365.91 | |
| | | | 25.02 | XI Cash Balance at end | | | | 37.35 |
| | | | * | Cash in Treasuries | - | - | * | |
| | | | (-)7.26 | Deposits with Reserve Bank of India | - | - | 2.93 | |
| | | | 3.20 | Departmental cash balance including permanent advance | - | - | 1.55 | |
| | | | 29.08 | Cash Balance Investment | - | - | 32.87 | |
| 4161.31 | Total Section B | 4707.44 | 4161.31 | | | | | 4707.44 |

* Rs. 7000/- only

APPENDIX-III

(Referred to in paragraph 1.4)

Sources and Application of Funds*(Rupees in crore)*

| 2001-02 | <i>Sources</i> | | 2002-03 |
|----------------|-----------------------------------------------------|-------------------------------------------------------|----------------|
| 1872.53 | Revenue Receipts | | 1833.01 |
| 6.25 | Recoveries of Loans and Advances | | 6.60 |
| 335.80 | Increase in Public Debt other than overdraft | | 315.12 |
| 99.65 | Net Receipts from Public Accounts | | 62.01 |
| | 28.99 | Increase in Small Savings | 24.73 |
| | 82.76 | Increase in deposits and advances | 15.90 |
| | 11.07 | Increase in Reserve Funds | 6.59 |
| | (-9.44) | Net effect of suspense and Miscellaneous transactions | 9.97 |
| | (-13.73) | Net effect of remittance transactions | 4.82 |
| - | Net effect of Contingency Fund Transaction | | 14.24 |
| - | Decrease in closing balances | | - |
| 2314.23 | TOTAL | | 2230.98 |

| 2001-02 | <i>Applications</i> | | 2002-03 |
|----------------|----------------------------------------------------|--|----------------|
| 2101.03 | Revenue Expenditure | | 2000.05 |
| 5.85 | Lending for Development and other purposes | | 12.20 |
| 184.72 | Capital Expenditure | | 206.40 |
| 14.10 | Net effect of Contingency Fund Transactions | | - |
| 8.53 | Increase in closing balance | | 12.33 |
| 2314.23 | TOTAL | | 2230.98 |

Explanatory Note**(For Statement I, II & III)**

1. The abridged accounts in the foregoing have to be read with comments and explanations in the Finance Accounts.
2. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Statement-I indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures etc. do not figure in the accounts.
3. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlement etc.
4. There was a difference of Rs.0.04 crore (debit) between the figures reflected in the accounts and that intimated by RBI under "Deposits with Reserve Bank".

**APPENDIX-IV
TIME SERIES DATA ON STATE GOVERNMENT FINANCES**

| | (Rupees in crore) | | | | |
|---------------------------------------------------------------------------------|-------------------|-----------|-----------|-----------|------------|
| | 1998-99 | 1999-2000 | 2000-2001 | 2001-2002 | 2002-2003 |
| Part A. Receipts | | | | | |
| 1. Revenue Receipts | 1147 | 1228 | 1483 | 1873 | 1833 |
| (i) Tax Revenue | 357 (31) | 458 (37) | 515 (35) | 569 (30) | 602 (33) |
| Agricultural Income Tax | - | - | - | - | - |
| Sales Tax | 254 (71) | 348 (76) | 388 (75) | 402 (71) | 439 (73) |
| State Excise | 35 (10) | 36 (8) | 39 (8) | 46 (8) | 47 (8) |
| Taxes on Vehicles | 24 (7) | 28 (6) | 30 (6) | 33 (6) | 37 (6) |
| Stamps duty and Registration fees | 17 (5) | 18 (4) | 22 (4) | 26 (5) | 26 (4) |
| Land Revenue | 4 (1) | 5 (1) | 3 (1) | 8 (1) | 3 (1) |
| Taxes on goods and passengers | 4 (1) | 4 (1) | 13 (2) | 36 (6) | 30 (5) |
| Other Taxes | 19 (5) | 19 (4) | 20 (4) | 19 (3) | 20 (3) |
| (ii) Non-Tax Revenue | 651 (57) | 634 (52) | 796 (54) | 1136 (61) | 1039 (57) |
| (iii) State's share in Union taxes and duties | 97 (8) | 96 (8) | 105 (7) | 108 (6) | 115 (6) |
| (iv) Grants-in-aid from Government of India | 42 (7) | 40 (3) | 67 (4) | 59 (3) | 77 (4) |
| 2. Misc. Capital Receipts | - | - | - | - | - |
| 3. Total Revenue and Non debt capital receipt (1+2) | 1147 | 1228 | 1483 | 1873 | 1833 |
| 4. Recoveries of Loans and Advances | 6 | 5 | 11 | 6 | 7 |
| 5. Public Debt Receipts | 249 | 228 | 347 | 397 | 497 |
| Internal Debt (excluding Ways & Means Advances and Overdrafts) | 122 | 97 | 127 | 126 | 181 |
| Net transactions under Ways and Means Advances and Overdraft | - | - | 10 | 30 | 47 |
| Loans and Advances from Government of India | 127 | 131 | 210 | 241 | 269 |
| 6. Total Receipts in the Consolidated Fund (3+4+5) | 1402 | 1461 | 1841 | 2276 | 2337 |
| 7. Contingency Fund Receipts | 3 | 170 | 165 | 190 | 14 |
| 8. Public Accounts receipts | 1538 | 1785 | 2132 | 2464 | 2755 |
| 9. Total receipts of the State (6+7+8) | 2943 | 3416 | 4138 | 4930 | 5106 |
| Part B. Expenditure | 1416 | 1566 | 1892 | 2286 | 2206 |
| 10. Revenue Expenditure | 1288 (95) | 1437 (92) | 1709 (90) | 2101 (92) | 2000 (91) |
| Plan | 106 (8) | 122 (8) | 141 (8) | 183 (9) | 218 (11) |
| Non-plan | 1182 (92) | 1315 (92) | 1568 (92) | 1918 (91) | 1782 (89) |
| General Services (including Interests payments) | 602 (47) | 606 (42) | 778 (46) | 1080 (51) | 911 (45) |
| Economic Services | 325 (25) | 416 (29) | 498 (29) | 543 (26) | 539 (27) |
| Social Services | 361 (28) | 415 (29) | 432 (25) | 478 (23) | 550 (28) |
| Grants-in-aid and contributions | 133 | 164 | 162 | 156 | 226 (9) |
| 11. Capital Expenditure | 128 (9) | 129 (8) | 183 (10) | 185 (8) | 206 (9) |
| Plan | 127 (99) | 129 (100) | 188 (100) | 185 (100) | 216 (105) |
| Non-plan | 1 (1) | - | (-5) | - | (-10 (-5)) |
| General Services | 15 (12) | 13 (10) | 5 (3) | 7 (4) | 15 (7) |
| Economic Services | 75 (58) | 80 (62) | 110 (58) | 132 (71) | 136 (66) |
| Social Services | 38 (30) | 36 (28) | 73 (39) | 46 (25) | 55 (27) |
| 12. Disbursement of Loans and Advances | 6 | 8 | 15 | 6 | 12 |
| 13. Total (10+11+12) | 1422 | 1574 | 1907 | 2292 | 2218 |
| 14. Repayments of Public Debt | 36 | 40 | 55 | 61 | 182 |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 2 | 4 | 11 | 17 | 65 |
| Net transactions under Ways and Means Advances and Overdraft | - | - | - | - | - |
| Loans and Advances from Government of India | 34 | 36 | 44 | 44 | 117 |
| 15. Appropriation to Contingency Fund | 3 | 169 | 190 | 680 | 20 |
| 16. Total disbursement out of Consolidated Fund (13+14+15) | 1461 | 1783 | 2152 | 3033 | 2420 |
| 17. Contingency Fund disbursements | 3.68 | 0.04 | 0.14 | 204 | 680 |
| 18. Public Accounts disbursements | 1424 | 1674 | 2036 | 2364 | 2693 |
| 19. Total disbursement by the State (16+17+18) | 2889 | 3457 | 4188 | 5601 | 5793 |
| Part C. Deficits | | | | | |
| 20. Revenue Deficit (1-10) | 141 | 209 | 226 | 228 | 167 |
| 21. Fiscal Deficit (3+4-13) | 269 | 341 | 413 | 413 | 378 |
| 22. Primary Deficit (-)/surplus (+) (21-23) | 125 | 163 | 201 | 152 | 86 |
| Part D. Other data | | | | | |
| 23. Interest Payments (included in revenue expenditure .) | 144 | 178 | 212 | 261 | 292 |
| 24. Arrears of Revenue(Percentage of Tax & non-tax Revenue Receipts) | 189 | 165 | 205 | 277 | 296 |
| 25. Financial Assistance to local bodies etc. | 133 | 164 | 163 | 156 | 226 |
| 26. Ways and Means Advances (WMA)/Overdraft availed (days) | 16 | 22 | 16 | 36 | 259/34 |
| 27. Interest on WMA/Overdraft | 0.02 | 0.16 | 0.59 | 0.96 | 1.76/0.17 |
| 28. Gross State Domestic Product (GSDP)* | 6075 | 6748 | 7761 | 8925 | 10264 |
| 29. Outstanding Debt (year end) | 1854 | 2151 | 2532 | 2981 | 3340 |
| 30. Outstanding guarantees including interest (year end) | 28 | 52 | 160 | 141 | 216* |
| 31. Maximum amount guaranteed (year end) | 4 | 43 | 111 | 338 | 550 |
| 32. Number of incomplete projects | 7 | 20 | 24 | 17 | 16 |
| 33. Capital blocked in incomplete projects | 126.67 | 21.22 | 15.20 | 15.15 | 534 |

Note: Figures in brackets represent percentages (rounded) to total of each sub heading.

* source of GSDP – Budget at a glance 2003-04 of Govt. of Goa.

* Excluding the information awaited from Goa State Infrastructure Development Corporation, HDFC, Goa Construction Housing Finance Corporation, Goa, Daman & Diu KVIB, Sangivani Sahakari Sakhar Karkhana.

APPENDIX - V
(Referred to in paragraph 1.4)

Part B - List of terms used in the Chapter - I and basis for their calculation

| Terms | Basis for calculation |
|-------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Buoyancy of a parameter | <u>Rate of Growth of the parameter</u> GSDP Growth |
| Buoyancy of a parameter (X) with respect to another parameter (Y) | <u>Rate of Growth of the parameter (X)</u> Rate of Growth of the parameter (Y) |
| Rate of Growth (ROG) | $[(\text{Current year Amount}/\text{Previous year Amount}) - 1] * 100$ |
| Trend/Average | Trend of growth over a period of 5 years (LOGEST (Amount of 1996-97: Amount of 2001-02)-1) * 100. |
| Share shift/Shift rate of a parameter | Trend of percentage shares, over a period of 5 year's of the parameter in Revenue or Expenditure as the case may be |
| Development Expenditure | Social Services + Economic Services |
| Weighted Interest Rate (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 - Weighted Interest rates |
| Interest received as per cent to Loans Advanced | $\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$ |
| 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 <u>minus</u> all Plan grants and Non-Plan Revenue Expenditure excluding debits under 2048- Appropriation for Reduction or Avoidance of Debt. |

APPENDIX-VI
(Referred to in paragraph 1.7.1 (b))

Department-wise break up of outstanding Utilisation Certificates

| Sr. No. | Name of the Department | No. of utilization certificates | Amount (Rupees in lakh) |
|----------------|-----------------------------------------------------------------------------------------------------------------|----------------------------------------|--------------------------------|
| 1. | Education Directorate of Education | 63 | 171.61 |
| 2. | Sports and Youth Affairs Director of Sports and Youth Affairs | 52 | 310.29 |
| 3. | Directorate of Higher Education | 1 | 0.37 |
| 4. | Town and Country Planning Department | 2 | 125.00 |
| 5. | Urban Development Directorate of Municipal Administration | 302 | 2670.83 |
| 6. | Social Welfare i) Directorate of Women and Child Welfare, Panaji ii) Directorate of Social Welfare | 60 8 | 101.38 20.79 |
| 7. | Science, Technology & Environment Directorate of Science, Technology & Environment | 25 | 117.59 |
| 8. | Directorate of Technical Education | 4 | 17.32 |
| 9. | Panchayati Raj i) Directorate of Panchayat (South), Margao ii) Directorate of Panchayat (North) | 973 470 | 153.35 688.93 |
| 10. | Secretariat, Panaji | 5 | 28.58 |
| 11. | Health Directorate of Health Services | 10 | 135.70 |
| 12. | Public Works Department Chief Engineer, PWD | 5 | 62.00 |
| 13. | Home Director General of Police, Panaji | 3 | 1.20 |
| 14. | Directorate of Art & Culture | 13 | 20.36 |
| 15. | Directorate of Agriculture | 2 | 1.85 |
| | TOTAL | 1998 | 4627.15 |

APPENDIX-VII A

(Referred to in paragraph 1.7.2)

Category wise details of misappropriation, losses etc. reported upto 31 March 2003 pending finalisation at the end of June 2003

| Sr. No. | Name of the Department | Awaiting Dept. criminal investigation | | Departmental action started but not finalised | | Criminal proceedings finalized but execution of certificate cases for recovery of the amount pending | | Awaiting orders for recovery or write off | | Pending in the courts of law | | Total | |
|-------------------------|-------------------------------------------------------------------------------------------|---------------------------------------|--------|-----------------------------------------------|--------|------------------------------------------------------------------------------------------------------|--------|-------------------------------------------|--------|------------------------------|--------|--------------|--------|
| | | No. of items | Amount | No. of items | Amount | No. of items | Amount | No. of items | Amount | No. of items | Amount | No. of items | Amount |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| <i>(Rupees in lakh)</i> | | | | | | | | | | | | | |
| 1. | Panchayati Raj Director of Panchayat, Panaji | - | - | - | - | - | - | 2 | 0.79 | - | - | 2 | 0.79 |
| 2. | Home a) Deputy Commandant General, Home Guards b) Director General of Police | - | - | - | - | - | - | - | - | 1 | 4.95 | 1 | 4.95 |
| | | - | - | - | - | - | - | - | - | 1 | 1.38 | 1 | 1.38 |
| 3. | Civil Supplies | - | - | 2 | 2.89 | - | - | - | - | 1 | 0.52 | 3 | 3.41 |
| 4. | Forest Conservator of Forest | - | - | - | - | 1 | 0.67 | - | - | - | - | 1 | 0.67 |

| | | | | | | | | | | | | | |
|-----|---------------------------------------------|----------|-------------|----------|-------------|----------|--------------|----------|-------------|-----------|-------------|-----------|--------------|
| 5. | Education | | | | | | | | | | | | |
| | Director of Education | - | - | - | - | - | - | - | - | 1 | 0.77 | 1 | 0.77 |
| 6. | Power Department | | | | | | | | | | | | |
| | Chief Electrical Engineer | - | - | - | - | 2 | 11.95 | - | - | - | - | 2 | 11.95 |
| 7. | Public Works Department | | | | | | | | | | | | |
| | Chief Engineer, PWD | - | - | 1 | 0.13 | - | - | - | - | - | - | 1 | 0.13 |
| 8. | Health | | | | | | | | | | | | |
| | Directorate of Health Services | - | - | - | - | - | - | - | - | 5 | 1.76 | 5 | 1.76 |
| 9. | Technical Education | | | | | | | | | | | | |
| | Government Polytechnic, Panaji | - | - | - | - | - | - | - | - | 2 | 0.24 | 2 | 0.24 |
| 10. | Resident Commissioner, Goa Sadan, New Delhi | 1 | 0.06 | - | - | - | - | - | - | - | - | 1 | 0.06 |
| | TOTAL | 1 | 0.06 | 3 | 3.02 | 3 | 12.62 | 2 | 0.79 | 11 | 9.62 | 20 | 26.11 |

APPENDIX-VII B
(Referred to in paragraph 1.7.2)
Yearwise details of Misappropriation cases

| Sr. No. | Name of the Dept. | Upto 1997-1998 | | 1998-1999 | | 1999-2000 | | 2000-2001 | | 2001-2002 | | 2002-2003 | | Total | |
|---------|---------------------------------------------|----------------|------|--------------|------|--------------|-------|--------------|------|--------------|------|--------------|------|--------------|-------|
| | | No. of cases | Amt. | No. of cases | Amt. | No. of cases | Amt. | No. of cases | Amt. | No. of cases | Amt. | No. of cases | Amt. | No. of cases | Amt. |
| 1. | Panchayati Raj | 2 | 0.79 | | | | | | | | | | | 2 | 0.79 |
| 2. | Dy. Commandant Home Guards, Panaji | 1 | 4.95 | | | | | | | | | | | 1 | 4.95 |
| 3. | Director General of Police | 1 | 1.38 | | | | | | | | | | | 1 | 1.38 |
| 4. | Civil Supplies | 1 | 0.52 | | | | | | | | | | | 1 | 0.52 |
| 5. | Conservator of Forest | 1 | 0.67 | | | | | | | | | | | 1 | 0.67 |
| 6. | Director of Education | 1 | 0.77 | | | | | | | | | | | 1 | 0.77 |
| 7. | Govt. Polytechnic, Panji | 2 | 0.24 | | | | | | | | | | | 2 | 0.24 |
| 8. | Power Department | | | | | 2 | 11.95 | | | | | | | 2 | 11.95 |
| 9. | P.W.D. | | | | | | | | | | | 1 | 0.13 | 1 | 0.13 |
| 10. | Director of Health Services | | | | | | | | | 5 | 1.76 | | | 5 | 1.76 |
| 11. | Engineering College | | | | | | | | | 1 | 0.06 | | | 1 | 0.06 |
| 12. | Resident Commissioner, Goa Sadan, New Delhi | 9 | 9.32 | | | 2 | 11.95 | | | 6 | 1.82 | 3 | 3.02 | 20 | 26.11 |

| Sr. No. | Name of the Dept. | Opening Balance | | Reported | | Closed | Closing Balance | Amount | |
|---------|-------------------------------------------------------------------------------------------|-----------------|--------------|----------|-------------|----------|-----------------|-----------|--------------|
| | | | | | | | | | |
| 1. | Panchayati Raj Director of Panchayat, Panaji | 2 | 0.79 | - | - | - | 2 | - | 0.79 |
| 2. | Home a) Dy. Commandant General, Home Guards b) Director General of Police | 1 1 | 4.95 1.38 | - - | - - | - - | - - | 1 1 | 4.95 1.38 |
| 3. | Civil Supplies | 1 | 0.52 | 2 | 2.89 | - | - | 3 | 3.41 |
| 4. | Forest Conservator of Forest | 1 | 0.67 | - | - | - | - | 1 | 0.67 |
| 5. | Education a) Director of Education b) Govt. Polytechnic, Panaji | 1 - | 0.77 - | - - | - - | - - | - - | 1 - | 0.77 - |
| 6. | Power Department Chief Electrical Engineer | 2 | 11.95 | - | - | - | - | 2 | 11.95 |
| 7. | P.W.D Chief Engineer, PWD | - | - | 1 | 0.13 | - | - | 1 | 0.13 |
| 8. | Health Directorate of Health Services | 5 | 1.76 | - | - | - | - | 5 | 1.76 |
| 9. | District and Session Court, North Goa | 1 | 0.26 | - | - | 1 | 0.26 | - | - |
| 10. | Technical Education Govt. Polytechnic, Panaji | 2 | 0.24 | - | - | - | - | 2 | 0.24 |
| 11. | Resident Commissioner, Goa Sadon, New Delhi | 1 | 0.06 | - | - | - | - | 1 | 0.06 |
| | Total | 19 | 23.53 | 3 | 3.02 | 2 | 0.44 | 20 | 26.11 |

APPENDIX-VIII
Department-wise details of write off and waiver of recovery
(Referred to in paragraph 1.7.3)

| Sr. No. | Name of Department | Write off | |
|---------|---------------------------------------------------------------------------------------------------------|--------------|-----------------------|
| | | No. of cases | Amount (in Rupees) |
| 1. | ANIMAL HUSBANDRY & VETERINARY SERVICES Director of Animal Husbandry & Veterinary Services | 38 | 19,325 |
| 2. | PRINTING & STATIONERY Printing & Stationery | 10 | 9,848 |
| 3. | LABOUR State Director of Craftsman Training | 1 1 | 49,295 13,457 |
| 4. | FINANCE Director of Accounts | 1 1 | 4,368 1,043 |
| 5. | INLAND WATER TRANSPORT River Navigation Department | 2 1 | 46,07,186 1,10,644 |
| 6. | CIVIL SUPPLIES AND CONSUMER AFFAIRS Directorate of Civil Supplies and Consumer Affairs | 105 | 57,076 |
| 7. | AGRICULTURE Directorate of Agriculture | 44 | 86,948 |
| 8. | EDUCATION Directorate of Education | 28 | 33,585 |
| 9. | HEALTH Goa Medical College | 7 | 44,064 |
| 10. | FOREST Conservator of Forest | 1 | 3,616 |
| 11. | INDUSTRIES & MINES Directorate of Industries, Trade and Commerce | 31 | 7,25,201 |
| 12. | TECHNICAL EDUCATION Government Polytechnic, Bicholim | 3 | 53,670 |
| | TOTAL | 274 | 58,19,326 |

APPENDIX-IX
(Referred to in paragraph 2.3.1 (a))

| Grant No./Major Head | Areas in which major savings occurred | Savings (Rupees in crore) |
|------------------------------------------------------|-----------------------------------------------------------------------------------------------|----------------------------------|
| 21 | Public Works (Revenue Voted) | |
| 2059 | Maintenance and Repairs | 2.24 |
| 2215 | Urban Water Supply Programme | 1.72 |
| 2215 | Accelerated Rural Water Supply Programme | 5.19 |
| 2215 | Stock (Suspense) | 1.33 |
| 3054 | - do - | 3.48 |
| 21 | Public Works (Capital Voted) | |
| 4215 | Minimum Needs Programme | 47.97 |
| 4215 | Investment in Sewerage Infrastructure Development Corporation | 5.00 |
| 4059 | Special Problems Secretariat Complex | 3.63 |
| 5054 | Roads & Bridges, State Highways, District Roads | 6.60 |
| 30 | Lotteries (Revenue Voted) | |
| 2075 | State Lotteries | 390.07 |
| 32 | Finance (Capital Voted) | |
| 4075 | Investment in Goa State Infrastructure Development Corporation | 18.00 |
| 70 | Civil Supplies and Price Control (Capital Voted) | |
| 4408 | Public Distribution System & Procurement of Levy Sugar | 59.77 |
| 74 | Water Resources (Capital Voted) | |
| 4701 | Contribution to Goa Tillari Irrigation Department Corporation | 59.00 |
| Appropriation Debt Services (Revenue Charged) | | |
| 2048 | Appropriation for reduction or avoidance of debt – Sinking Fund and Guarantee Redemption Fund | 24.05 |

APPENDIX-X

(Referred to in paragraph 2.3.1(b))

Savings in excess of Rs.1 crore in each case and also by more than 10 per cent of the total provision*(Rupees in crore)*

| Sr. No. | Grant/Appropriation | Total Provision | Actual Expenditure | Savings |
|------------------------|----------------------------------------------|-----------------|--------------------|--------------|
| Revenue (Voted) | | | | |
| 1. | 2 – General Administration and Co-ordination | 12.85 | 11.53 | 1.32 |
| 2. | 6 – Election Office | 3.85 | 2.28 | 1.57 |
| 3. | 7 – Settlement and Land Records | 5.92 | 3.77 | 2.15 |
| 4. | 36 – Technical Education | 4.75 | 3.65 | 1.10 |
| 5. | 48 – Health Services | 50.50 | 45.36 | 5.14 |
| 6. | 52 - Labour | 6.54 | 5.37 | 1.17 |
| 7. | 55 – Municipal Administration | 35.86 | 21.57 | 14.29 |
| 8. | 57 – Social Welfare | 32.75 | 21.86 | 10.89 |
| 9. | 58 – Women and Child Development | 14.78 | 12.48 | 2.30 |
| 10. | 64 - Agriculture | 15.70 | 13.26 | 2.44 |
| 11. | 68 - Forests | 11.69 | 10.20 | 1.49 |
| 12. | 69 – Youth Affairs | 2.77 | 1.71 | 1.06 |
| 13. | 82 – Information Technology | 5.00 | 1.02 | 3.98 |
| Capital (Voted) | | | | |
| 14 | 13 - Transport | 3.70 | 0.13 | 3.57 |
| 15. | 17 - Police | 2.75 | 1.54 | 1.21 |
| 16. | 18 - Jails | 1.75 | 0.53 | 1.22 |
| 17. | 42 - Sports | 2.42 | 1.10 | 1.32 |
| 18. | 43 – Art and Culture | 5.00 | 0.96 | 4.04 |
| 19. | 47 – Goa Medical College and Hospital | 4.70 | 2.61 | 2.09 |
| 20. | 55 – Municipal Administration | 2.50 | - | 2.50 |
| 21. | 71 – Co-operation | 12.85 | 7.68 | 5.17 |
| 22. | 78 - Tourism | 11.09 | 6.60 | 4.49 |
| 23. | 82 – Information Technology | 1.50 | - | 1.50 |
| | TOTAL | 251.22 | 175.21 | 76.01 |

APPENDIX-XI

(Referred to in paragraph 2.3.2)

Statement showing excess over provision relating to previous years requiring regularisations

| Year | No. of grants/ Appropriation in the year | Grant/ Appropriation No. | Excess amount (Rupees in crore) | Reasons for excess |
|--------------|---------------------------------------------------------|---------------------------------------------------------------|----------------------------------------------------|-------------------------------|
| 1996-1997 | 6 | 1, 37, 42, 57 Public Service Commission and Public Debt | 14.75 | Not received |
| 1997-1998 | 9 | 18, 20, 24, 29, 33, 37, 49, 61 and Public Debt | 11.96 | Not received |
| 1998-1999 | 10 | 7, 32, 33, 34, 35, 36, 37, 46, 53 and 59 | 1.35 | Not received |
| 1999-2000 | 6 | 9, 27, 40, 42, 46, 58 | 0.39 | Not received |
| 2000-2001 | 5 | 8, 38, 44, 58 and Public Debt | 14.79 | Not received |
| 2001-2002 | 3 | 44, 58 and Public Debt | 307.91 | Not received |
| TOTAL | | | 351.15 | |

APPENDIX-XII A

(Referred to in paragraph 2.3.4 (i))

Statement showing cases where supplementary grants proved unnecessary

(Rupees in lakh)

| Sr. No. | Grant/Appropriation | Original | Amount of grants/appropriation | | |
|--------------------------|---------------------------------------------------------|----------|--------------------------------|--------------------|---------|
| | | | Supplementary | Actual expenditure | Savings |
| Revenue (Charged) | | | | | |
| 1. | 1 – Parliament/State/ Union Territory Legislature | 23.50 | 0.01 | 18.40 | 5.11 |
| 2. | A1 – Raj Bhavan | 149.97 | 18.29 | 143.61 | 24.65 |
| 3. | Appropriation – Debt Services | 31648.58 | 19.52 | 29185.83 | 2482.27 |
| Capital (Charged) | | | | | |
| 4. | 42 - Sports | - | 18.76 | - | 18.76 |
| Revenue (Voted) | | | | | |
| 5. | 1 – Parliament/State/ Union Territory Legislature | 373.20 | 54.99 | 368.78 | 59.41 |
| 6. | 3 – District and Session Court (North Goa) | 333.75 | 5.96 | 330.56 | 9.15 |
| 7. | 7 – Settlement and Land Records | 385.50 | 206.50 | 377.47 | 214.53 |
| 8. | 8 - Treasury and Accounts Administration | 14897.00 | 89.12 | 14589.23 | 396.89 |
| 9. | 10 – Notary Services | 104.00 | 43.57 | 98.17 | 49.40 |
| 10. | 11 - Excise | 220.59 | 3.75 | 218.51 | 5.83 |
| 11. | 12 – Sales & Entertainment Tax | 325.00 | 144.75 | 266.21 | 203.54 |
| 12. | 14 – Goa Sadan | 79.00 | 8.71 | 73.77 | 13.94 |
| 13. | 15 – Collectorate (North Goa) | 586.00 | 28.18 | 532.58 | 81.60 |

Audit Report (Civil) for the year ended 31 March 2003

| | | | | | |
|-----|----------------------------------------|---------|--------|---------|---------|
| 14. | 18 - Jails | 280.20 | 32.79 | 230.78 | 82.21 |
| 15. | 20 – Printing & Stationery | 333.00 | 2.00 | 254.51 | 80.49 |
| 16. | 28 - Administration | 14.00 | 4.00 | 13.90 | 4.10 |
| 17. | 31 - Panchayats | 2909.00 | 101.85 | 2868.64 | 142.21 |
| 18. | 36 – Technical Education | 417.60 | 57.55 | 364.66 | 110.49 |
| 19. | 38 – Government Polytechnic (Bicholim) | 83.25 | 7.03 | 79.44 | 10.84 |
| 20. | 40 – Goa College of Engineering | 589.40 | 17.00 | 515.28 | 91.12 |
| 21. | 41 – Goa Architecture College | 78.00 | 3.90 | 70.35 | 11.55 |
| 22. | 45 – Archives & Archaeology | 185.00 | 3.00 | 124.37 | 63.63 |
| 23. | 46 - Museum | 58.00 | 3.30 | 50.29 | 11.01 |
| 24. | 47 – Goa Medical College & Hospital | 3432.00 | 25.00 | 3408.58 | 48.42 |
| 25. | 48 – Health Services | - | 0.10 | - | 0.10 |
| 26. | 51 – Goa Dental College | 197.89 | 9.90 | 193.34 | 14.45 |
| 27. | 52 - Labour | 623.50 | 30.69 | 536.71 | 117.48 |
| 28. | 53 – Food & Drugs Administration | 122.50 | 2.00 | 122.22 | 2.28 |
| 29. | 55 – Municipal Administration | 3309.69 | 276.00 | 2157.29 | 1428.40 |
| 30. | 57 – Social Welfare | 3229.05 | 46.20 | 2186.27 | 1088.98 |
| 31. | 62 - Law | 12.00 | 15.00 | 7.06 | 19.94 |
| 32. | 66 - Fisheries | 316.65 | 5.03 | 236.03 | 85.65 |
| 33. | 67 – Port Administration | 273.58 | 11.43 | 240.41 | 44.60 |
| 34. | 68 - Forest | 1088.08 | 81.18 | 1020.11 | 149.15 |
| 35. | 69 – Youth Affairs | 275.01 | 2.29 | 171.39 | 105.91 |
| 36. | 71 – Co-operation | 310.71 | 3.69 | 265.29 | 49.11 |

| Capital (Voted) | | | | | |
|------------------------|---------------------------------------------|-----------------|----------------|-----------------|-----------------|
| 37. | 2 – General Administration and Coordination | 200.00 | 10.00 | 189.83 | 20.17 |
| 38. | 8 – Treasury & Accounts Administration | 230.00 | 2.07 | 225.25 | 6.82 |
| 39. | 11 - Excise | - | 40.00 | - | 40.00 |
| 40. | 13 - Transport | 320.00 | 50.00 | 12.74 | 357.26 |
| 41. | 21 – Public Works | 15737.00 | 50.00 | 9748.26 | 6038.74 |
| 42. | 35 – Higher Education | 203.66 | 5.00 | 169.20 | 39.46 |
| 43. | 66 - Fisheries | 193.56 | 4.20 | 126.69 | 71.11 |
| 44. | 67 – Port Administration | 49.65 | 0.13 | 20.75 | 29.03 |
| 45. | 74 – Water Resources | 8353.89 | 401.01 | 2941.91 | 5812.99 |
| | TOTAL | 92551.96 | 1945.45 | 74754.67 | 19742.74 |

APPENDIX-XII B

(Referred to in paragraph 2.3.4 (ii))

Statement showing cases where supplementary provision was excessive

(Rupees in lakh)

| Sr. No. | Number and name of Grant | Original provision | Supplementary provision | Total provision | Expenditure | Savings |
|----------------|----------------------------------------------|---------------------------|--------------------------------|------------------------|--------------------|----------------|
| 1. | 2 – General Administration and Coordination | 1149.10 | 135.90 | 1285.00 | 1152.93 | 132.07 |
| 2. | 5 - Prosecution | 141.65 | 69.99 | 211.64 | 174.52 | 37.12 |
| 3. | 17 - Police | 4466.55 | 466.72 | 4933.27 | 4605.15 | 328.12 |
| 4. | 21 – Public Works | 15479.17 | 2871.50 | 18350.67 | 16020.53 | 2330.14 |
| 5. | 33 - Revenue | 156.00 | 592.00 | 748.00 | 260.86 | 487.14 |
| 6. | 35 – Higher Education | 2862.75 | 167.00 | 3029.75 | 2934.93 | 94.82 |
| 7. | 43 – Art and Culture | 442.67 | 78.67 | 521.34 | 465.89 | 55.45 |
| 8. | 48 – Health Services | 4530.30 | 519.82 | 5050.12 | 4535.76 | 514.36 |
| 9. | 50 – Goa College of Pharmacy | 197.95 | 34.43 | 182.38 | 152.29 | 30.09 |
| 10. | 58 – Women & Child Development | 1066.57 | 411.81 | 1478.38 | 1248.48 | 229.90 |
| 11. | 61 – Craftsmen Training | 747.00 | 48.00 | 795.00 | 752.02 | 42.98 |
| 12. | 65 – Animal Husbandary & Veterinary Services | 877.52 | 132.22 | 1009.74 | 915.15 | 94.59 |
| 13. | 77 – River Navigation | 901.52 | 47.21 | 948.73 | 909.92 | 38.81 |
| | TOTAL | 32968.75 | 5575.27 | 38544.02 | 34128.43 | 4415.59 |

APPENDIX-XIII

(Referred to in paragraph 2.3.5)

Surrenders in excess of actual savings

(Rupees in lakh)

| Sr. No. | Number and name of Grant | Total Amount of Grant | Total Expenditure | Saving | Amount surrendered | Amount surrendered in excess |
|--------------------------|--------------------------------------------------|-----------------------|-------------------|-----------------|--------------------|------------------------------|
| Revenue (Charged) | | | | | | |
| 1. | Appropriation – Debt services | 31668.10 | 29185.83 | 2482.27 | 2530.52 | 48.25 |
| Capital (Voted) | | | | | | |
| 2. | 2 – General Administration | 210.00 | 189.83 | 20.17 | 33.00 | 12.83 |
| 3. | 8 – Treasury Accounts Administration (North Goa) | 232.07 | 225.25 | 6.82 | 12.74 | 5.92 |
| 4. | 42 - Sports | 242.00 | 109.80 | 132.20 | 142.00 | 9.80 |
| Revenue (Voted) | | | | | | |
| 5. | 4 – District & Sessions Court (South Goa) | 299.61 | 291.71 | 7.90 | 14.10 | 6.20 |
| 6. | 5 - Prosecution | 211.64 | 174.52 | 37.12 | 45.39 | 8.27 |
| 7. | 6 - Election | 385.45 | 228.52 | 156.93 | 186.55 | 29.62 |
| 8. | 19 – Industries and Mines | 1504.70 | 1353.88 | 150.82 | 157.86 | 7.04 |
| 9. | 30 - Lotteries | 68613.00 | 35757.21 | 32855.79 | 38906.93 | 6051.14 |
| 10. | 42 - Sports | 1037.21 | 980.23 | 56.98 | 83.97 | 26.99 |
| 11. | 65 – Animal Husbandry & Veterinary Services | 1009.74 | 915.15 | 94.59 | 167.00 | 72.41 |
| | TOTAL | 105413.52 | 69411.93 | 36001.59 | 42280.06 | 6278.47 |

APPENDIX-XIV-A

(Referred to in paragraph 2.3.6)

Unutilised provision not surrendered

(Rupees in lakh)

| Sr. No. | Number and name of grant | Total grant | Total expenditure | Savings available |
|--------------------------|-----------------------------------------------|--------------------|--------------------------|--------------------------|
| Capital (Charged) | | | | |
| 1. | 42 – Sports | 18.76 | - | 18.76 |
| 2. | 18 – Tourism | 16.70 | 8.99 | 7.71 |
| Capital (Voted) | | | | |
| 3. | 1 – Legislature Secretariat | 79.00 | 62.71 | 16.29 |
| 4. | 58 – Women and Child Development | 38.50 | 35.54 | 2.96 |
| 5. | 65 – Animal Husbandry and Veterinary Services | 20.00 | 11.33 | 8.67 |
| 6. | 78 – Tourism | 1108.90 | 659.62 | 449.28 |
| | TOTAL | 1281.86 | 778.19 | 503.67 |

APPENDIX-XIV B

(Referred to in paragraph 2.3.6)

Savings partially surrendered

(Rupees in lakh)

| Sr. No. | Number and name of grant | Total grant | Expenditure | Savings | Savings surrendered | Savings remained unsurrendered |
|------------------------|-------------------------------------|-----------------|-----------------|-----------------|---------------------|--------------------------------|
| Revenue (Voted) | | | | | | |
| 1. | 2 – General Administration | 1285.00 | 1152.93 | 132.07 | 104.93 | 27.14 |
| 2. | 7 – Settlement and Land Records | 592.00 | 377.47 | 214.53 | 0.40 | 214.13 |
| 3. | 21 – Public Works | 18350.67 | 16020.53 | 2330.14 | 2033.80 | 296.34 |
| 4. | 31 - Panchayats | 3010.85 | 2868.64 | 142.21 | 124.25 | 17.96 |
| 5. | 33 - Revenue | 748.00 | 260.86 | 487.14 | 2.99 | 484.15 |
| 6. | 34 – School Education | 21802.86 | 21443.53 | 359.33 | 314.25 | 45.08 |
| 7. | 48 – Health Services | 5050.12 | 4535.76 | 514.36 | 488.75 | 25.61 |
| 8. | 52 - Labour | 654.19 | 536.71 | 117.48 | 106.99 | 10.49 |
| 9. | 55 – Municipal Administration | 3585.69 | 2157.29 | 1428.40 | 1048.32 | 380.08 |
| 10. | 69 – Youth Affairs | 277.30 | 171.39 | 105.91 | 62.89 | 43.02 |
| Capital (Voted) | | | | | | |
| 11. | 21 - Public Works | 15787.00 | 9748.26 | 6038.74 | 5495.27 | 543.47 |
| 12. | 70 - Civil Supplies & Price Control | 5690.00 | 438.56 | 6128.56 | 4672.23 | 1456.33 |
| | TOTAL | 76833.68 | 58834.81 | 17998.80 | 14455.07 | 3543.80 |

APPENDIX-XV

**Statement of liquidated damages leviable
(Referred to in paragraph 3.2.8)**

| Sr. No. | Name of the Agency | Work | Tendered cost (Rupees in lakh) | Date of work order | Stipulated date of completion | Date of completion/receipt | Period of delay (in days) | Liquidated damages to be levied (Rupees in lakh) | Liquidated damages recovered (Rupees in lakh) | Security deposit to be forfeited (Rupees in lakh) |
|---------|---------------------------------|---------------------------------------------|---------------------------------------|--------------------|-------------------------------|----------------------------|----------------------------------|---------------------------------------------------------|------------------------------------------------------|----------------------------------------------------------|
| 1. | Wadia Body Builders, Ahmedabad | Fabrication of fire tender | 33.05 | 9.11.2001 | 31.3.2002 | 24.5.2002 | 54 | 17.85 | Nil | 1.59 |
| 2. | Tek chand and sons, New Delhi | Re-fabrication of two Fire engines | 8.22 | 10.9.2001 | 31.01.2002 | 11.5.2002 | 100 | 8.22 | 0.82 | 0.40 |
| 3. | Tek chand and sons, New Delhi | Fabrication of water tender | 4.87 | 8.11.1999 | 23.5.2000 | 31.5.2000 | 8 | 0.39 | Nil | 0.23 |
| 4. | Brijbasi Hi Tech Udyog, Mathura | Fabrication of multi purpose special bauser | 25.35 | 25.9.1999 | 31.1.2000 | 27.4.2000 | 87 | 22.06 | Nil | 1.22 |
| | TOTAL | | 71.49 | | | | | 48.52 | 0.82 | 3.44 |

APPENDIX - XVI

(Referred to in paragraph 3.2.11)

Categories of commercial/Industrial units and high rise buildings

- (i) Buildings over 14.2 metres in height
- (ii) Factories and establishments, where electric motor capacity exceeds 5 H.P. and above
- (iii) Shipyards and Work-shops
- (iv) Tank farms of petroleum products/POL dispensing outlets
- (v) Flammable gas godown/L.P.G. gas godowns
- (vi) Godowns and Warehouses
- (vii) Public places like exhibition halls, entertainment places, dancing halls, theatres, assembly halls, seaport, airport, railway stations, bus stations, stadium, etc,
- (viii) Educational and institutional places
- (ix) Hotels, restaurants and bakeries
- (x) Storage places of flammable and hazardous goods.

APPENDIX-XVII

(Referred to in paragraph 3.3.3)

Performance of the GSACS under the three key components of the programme

| Sr. No. | Component/ Activity | Targets | Achievement | Remarks |
|--------------------------------------------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| 1. Priority Targetted Interventions (TIs) | | | | |
| | (a) NGO support for Tis | Commercial Sex Workers (CSW) – 7200 | Covered | |
| | | Truck Drivers – 10,000 | Covered | |
| | | Migrated Labours – 25,500 | Not available | |
| | | Men having sex with men (MSM) – 500 | Covered | |
| | | Others – 14,700 | Not available | |
| (b) Civil works | No targets fixed | No information on physical achievement. Financial achievement was low – Rs.34.75 lakh provides in Action Plan for 1999-2000, was not utilized. | | |
| (c) Condom distribution | No target fixed. | Distributed 7 lakhs condoms through NGOs and directly to public. | | |
| 2. Preventive interventions | | | | |
| | (a) IEC and Awareness | No targets fixed for general awareness. | Awareness campaign was done through T.V. programmes, screening of video cassettes, issue of booklets, hand bills, posters, observing AIDS day etc. | |
| | (b) Blood safety | No target fixed. | Average no. of units of blood collected during the calendar years 2000-03 was nearly eight thousand of which Per centage of voluntary donors was between 29 to 44. Of these units, 1.77 to 1.78 per cent was found HIV reactive. | |
| 3. Institutional strengthening | | | | |
| | (a) Surveillance | Antinatal clinics (ANC) – 400 samples each year. Sexually Transmitted Diseases (STD) clinics – 2000 samples (for 1999-2002). Commercial Sex Workers (CSW) – 750 (for 2000-02). | Achievement achieved in full, except shortfall of 50 in the year 2000. 1192 samples 539 samples | HIV prevalence rate (%) in 2003 was- ANL-0.39 STD-14.67 CSW-30.15 |
| | (b) Training | 4714 persons | 3053 persons | Shortfall in key posts was Doctor – 198 Nurses- 583 Technician-47 Field workers- 78 |

APPENDIX-XVIII

(Referred to in paragraph 6.7)

Yearwise position of Inspection Reports, Paras and amount objected as of August 2003

| Name of the Tax Revenue | Upto 1998-99 | | | 1999-2000 | | | 2000-2001 | | | 2001-2002 | | | 2002-2003 | | | Total | | |
|-------------------------------|--------------|-----------|----------------|-----------|-----------|----------------|-----------|-----------|----------------|-----------|-----------|----------------|-----------|------------|----------------|-----------|------------|----------------|
| | IR | Paras | Amt. Invol-ved | IR | Paras | Amt. Invol-ved | IR | Paras | Amt. Invol-ved | IR | Paras | Amt. Invol-ved | IR | Paras | Amt. Invol-ved | IR | Paras | Amt. Invol-ved |
| Land Tax | 10 | 13 | - | 9 | 22 | - | - | - | - | - | - | - | - | - | - | 19 | 35 | - |
| Excise | 16 | 22 | - | - | - | - | 2 | 7 | - | 5 | 6 | - | 22 | 105 | 0.65 | 45 | 140 | 0.65 |
| Sales Tax | 4 | 4 | 0.48 | 1 | 1 | - | 4 | 6 | - | 7 | 19 | 0.11 | - | - | 0.66 | 16 | 30 | 1.25 |
| Entertainment Tax | - | - | - | 1 | 1 | - | - | - | - | 2 | 3 | - | - | - | - | 3 | 4 | - |
| Motor Vehicle Tax (Transport) | 1 | 2 | - | - | - | - | 1 | 2 | - | - | - | - | 2 | 3 | - | 4 | 7 | - |
| Stamp Duty & Registration Fee | 4 | 4 | 0 | 3 | 3 | 1.51 | - | - | - | - | - | - | - | - | - | 7 | 7 | 1.51 |
| TOTAL | 35 | 45 | 0.48 | 14 | 27 | 1.51 | 7 | 15 | - | 14 | 28 | 0.11 | 24 | 108 | 1.31 | 94 | 223 | 3.41 |

APPENDIX – XIX

Statement showing particulars of up to date capital, equity/loans received out of budget and loans outstanding as on 31 March 2003 in respect of Government companies and Statutory corporation
(Referred to in paragraph 7.1.3, 7.1.4, 7.15)

(Figures in Column 3(a) to 4(f) are Rupees in lakh)

| Sl. No. | Sector and name of the company | Paid-up capital as at the end of the current year 2002-03 | | | | | Equity/loans received out of Budget during the year | | Other loans received during the year* | #Loans outstanding at the close of 2002-03 | | | Debt equity ratio for 2001-02 (previous year) 4(f) / 3(e) |
|-------------------------------|----------------------------------------------------------------------------------|-----------------------------------------------------------|--------------------|-----------------|--------------|---------------|-----------------------------------------------------|------------|---------------------------------------|--------------------------------------------|---------------|---------------|--------------------------------------------------------------|
| | | State Government | Central Government | Holding company | Others | Total | Equity | Loans | | Government | Others | Total | |
| (1) | (2) | 3(a) | 3(b) | 3(c) | 3(d) | 3(e) | 4(a) | 4(b) | 4(c) | 4(d) | 4(e) | 4(f) | (5) |
| A | Government companies | | | | | | | | | | | | |
| AGRICULTURE AND ALLIED | | | | | | | | | | | | | |
| 1 | Goa State Horticultural Corporation Limited | 122.50 | --- | --- | --- | 122.50 | 23.10 | --- | --- | --- | --- | --- | --- |
| 2 | Goa Meat Complex Limited | 25.00 | 23.96 | --- | 12.86 | 61.82 | --- | --- | --- | --- | --- | --- | --- |
| | TOTAL | 147.50 | 23.96 | --- | 12.86 | 184.32 | 23.10 | --- | --- | --- | --- | --- | --- |
| INDUSTRIES | | | | | | | | | | | | | |
| 3 | Goa Auto Accessories Limited | --- | --- | 67.00 | --- | 67.00 | --- | --- | --- | --- | 365.00 | 365.00 | 5.45:1 (5.15:1) |
| 4 | Goa Handicraft, Rural and Small Scale Industries Development Corporation Limited | 333.01 | 12.00 | --- | --- | 345.01 | --- | --- | --- | --- | --- | --- | --- |
| | TOTAL | 333.01 | 12.00 | 67.00 | --- | 412.01 | --- | --- | --- | --- | 365.00 | 365.00 | --- |

* Includes bonds, debentures, inter corporate deposits, etc.

Loans outstanding at the close of 2001-02 represents long term only.

| (1) | (2) | 3(a) | 3(b) | 3(c) | 3(d) | 3(e) | 4(a) | 4(b) | 4(c) | 4(d) | 4(e) | 4(f) | (5) |
|---------------------------------------------------|-----------------------------------------------------------------------------------------|----------------|---------------|---------------|----------------|----------------|---------------|------|------|------|-----------------|-----------------|----------------------|
| ELECTRONICS | | | | | | | | | | | | | |
| 5 | Goa Electronics Limited | --- | --- | 180.00 | --- | 180.00 | --- | --- | --- | --- | 826.42 | 826.42 | 4.59:1 (4.59:1) |
| | TOTAL | --- | --- | 180.00 | --- | 180.00 | --- | --- | --- | --- | 826.42 | 826.42 | --- |
| FOREST | | | | | | | | | | | | | |
| 6 | Goa Forest Development Corporation Limited | 50.00 | --- | --- | --- | 50.00 | --- | --- | --- | --- | --- | --- | --- |
| | TOTAL | 50.00 | --- | --- | --- | 50.00 | --- | --- | --- | --- | --- | --- | --- |
| CONSTRUCTION | | | | | | | | | | | | | |
| 7 | Goa Construction, Housing and Finance Corporation Limited | 200.00 | --- | --- | --- | 200.00 | --- | --- | --- | --- | 1418.00 | 1418.00 | 7.09:1 (7.09:1) |
| | TOTAL | 200.00 | --- | --- | --- | 200.00 | --- | --- | --- | --- | 1418.00 | 1418.00 | --- |
| AREA DEVELOPMENT | | | | | | | | | | | | | |
| 8 | EDC Limited | 3020.26 | --- | --- | 1472.22 | 4492.48 | 350.00 | --- | --- | --- | 32685.46 | 32685.46 | 7.28:1 (7.96:1) |
| 9 | Goa State Infrastructure Development Corporation Limited (New Company w.e.f. 20-2-2001) | 310.00 | --- | --- | --- | 310.00 | --- | --- | --- | --- | 13712.49 | 13712.49 | 44.23:1 (43.56:1) |
| | TOTAL | 3330.26 | --- | --- | 1472.22 | 4802.48 | 350.00 | --- | --- | --- | 46397.95 | 46397.95 | --- |
| DEVELOPMENT OF ECONOMICALLY WEAKER SECTION | | | | | | | | | | | | | |
| 10 | Goa State Scheduled Caste and Other Backward Classes Development Corporation Limited | 159.67 | 103.76 | --- | --- | 263.43 | 31.67 | --- | --- | --- | 343.11 | 343.11 | 1.30:1 (1.10:1) |
| | TOTAL | 159.67 | 103.76 | --- | --- | 263.43 | 31.67 | --- | --- | --- | 343.11 | 343.11 | --- |

| (1) | (2) | 3(a) | 3(b) | 3(c) | 3(d) | 3(e) | 4(a) | 4(b) | 4(c) | 4(d) | 4(e) | 4(f) | (5) |
|-----------------------------------------------|---------------------------------------------|----------------------------|---------------|---------------|----------------|-----------------------------|---------------|------|------|------|-----------------|-----------------|--------------------|
| TOURISM | | | | | | | | | | | | | |
| 11 | Goa Tourism Development Corporation Limited | 624.29 250.00* | --- | --- | --- | 624.29 250.00* | 100.00 | --- | --- | --- | 203.69 | 203.69 | 0.23:1 (0.18:1) |
| | TOTAL | 624.29 250.00* | --- | --- | --- | 624.29 250.00* | 100.00 | --- | --- | --- | 203.69 | 203.69 | --- |
| DRUGS, CHEMICALS & PHARMACEUTICALS | | | | | | | | | | | | | |
| 12 | Goa Antibiotics and Pharmaceuticals Limited | --- | --- | 155.00 | --- | 155.00 | --- | --- | --- | --- | 569.32 | 569.32 | 3.67:1 (3.67:1) |
| | TOTAL | --- | --- | 155.00 | --- | 155.00 | --- | --- | --- | --- | 569.32 | 569.32 | |
| FINANCIAL | | | | | | | | | | | | | |
| 13 | Goa Financial and Leasing Services Limited | --- | --- | 241.46 | --- | 241.46 | --- | --- | --- | --- | 110.00 | 110.00 | 0.46:1 (0.46:1) |
| | TOTAL | --- | --- | 241.46 | --- | 241.46 | --- | --- | --- | --- | 110.00 | 110.00 | |
| TRANSPORT | | | | | | | | | | | | | |
| 14 | Kadamba Transport Corporation Limited | 2290.96 | --- | --- | --- | 2290.96 | --- | --- | --- | --- | 1919.93 | 1919.93 | 0.84:1 (0.73:1) |
| | TOTAL | 2290.96 | --- | --- | --- | 2290.96 | --- | --- | --- | --- | 1919.93 | 1919.93 | --- |
| | Total - A | 7135.69 250.00* | 139.72 | 643.46 | 1485.08 | 9403.95 250.00* | 504.77 | --- | --- | --- | 52153.42 | 52153.42 | --- |
| B. STATUTORY CORPORATION | | | | | | | | | | | | | |
| 1. | Goa Industrial Development Corporation | 1778.19 | 824.00 | --- | --- | 2602.19 | 5.00 | --- | --- | --- | 3000.00 | 3000.00 | 1.15:1 (---) |
| | Total - B | 1778.19 | 824.00 | --- | --- | 2602.19 | 5.00 | --- | --- | --- | 3000.00 | 3000.00 | --- |
| | GRAND TOTAL (A+B) | 8913.88 250.00* | 963.72 | 643.46 | 1485.08 | 12006.14 250.00* | 509.77 | --- | --- | --- | 55153.42 | 55153.42 | --- |

* Share application money

Figures in bracket represent figures for the previous years.

APPENDIX – XX
Summarised financial results of Government companies and Statutory corporation for the latest year for which accounts were finalised
(Referred to in paragraph 7.1.6, 7.1.7, 7.1.12)

(Figures in Column 7 to 12 and 15 are in Rupees in lakh)

| Sl. No. | Sector and name of Company | Name of Department | Year of Incorporation | Period of Accounts | Year in which finalised | Net Profit (+) /Loss (-) | Net impact of Audit Comments | Paid-up capital | Accumulated Profit(+)/ Loss(-) | Capital employed A | Total return on capital employed | Percentage of total return on capital employed | Arrears of accounts in terms of years | Turn over | Man power (no. of employees) |
|---------------------------------------|-----------------------------------------------------------------------------------|---------------------|-----------------------|--------------------|-------------------------|--------------------------|------------------------------|-----------------|--------------------------------|-----------------------|----------------------------------|------------------------------------------------|---------------------------------------|----------------|------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| A WORKING GOVERNMENT COMPANIES | | | | | | | | | | | | | | | |
| AGRICULTURE AND ALLIED | | | | | | | | | | | | | | | |
| 1 | Goa State Horticultural Corporation Limited | Agriculture | 1993 | 2001-2002 | 2003-2004 | (-) 15.48 | --- | 99.40 | (-) 68.74 | 54.12 | (-) 15.48 | --- | 1 | 49.18 | 31 |
| 2 | Goa Meat Complex Limited | Animal Husbandry | 1971 | 2002-2003 | 2003-2004 | 22.18 | --- | 61.82 | 129.26 | 286.75 | 20.36 | 7.10 | --- | 209.20 | 79 |
| TOTAL | | | | | | 6.70 | --- | 161.22 | 60.52 | 340.87 | 4.88 | --- | --- | 258.38 | 110 |
| INDUSTRIES | | | | | | | | | | | | | | | |
| 3 | Goa Auto Accessories Limited | Industries & Labour | 1976 | 2002-2003 | 2003-2004 | (-) 147.20 | --- | 67.00 | (-) 500.79 | (-) 101.06 | (-) 75.74 | --- | --- | 477.33 | 91 |
| 4 | Goa Handicrafts, Rural and Small Scale Industries Development Corporation Limited | Industries & Labour | 1980 | 2002-2003 | 2003-2004 | (-) 43.10 | (-) 30.13 | 350.01 | 78.31 | 444.15 | (-) 73.52 | --- | --- | 1388.11 | 67 |
| TOTAL | | | | | | (-) 190.30 | --- | 417.01 | (-) 422.48 | 545.21 | (-) 149.26 | --- | --- | 1865.44 | 158 |
| ELECTRONICS | | | | | | | | | | | | | | | |
| 5 | Goa Electronics Limited | Industries & Labour | 1976 | 1999-2000 | 2002-2003 | (-) 228.28 | --- | 180.00 | (-) 996.63 | 357.23 | 0.57 | 0.16 | 3 | 431.76 | 101 |
| TOTAL | | | | | | (-) 228.28 | --- | 180.00 | (-) 996.63 | 357.23 | 0.57 | --- | --- | 431.76 | 101 |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
|------------------------------------------------|-----------------------------------------------------------------------------------------|----------------|------|-----------|-----------|--------------------|-----------------|----------------|--------------------|-----------------|------------------|------------|------------|----------------|------------|
| FOREST | | | | | | | | | | | | | | | |
| 6 | Goa Forest Development Corporation Limited | Forest | 1997 | 2002-2003 | 2003-2004 | 40.44 | --- | 50.00 | 333.82 | 397.80 | 37.82 | 9.51 | --- | 126.79 | 80 |
| | TOTAL | | | | | 40.44 | --- | 50.00 | 333.82 | 397.80 | 37.82 | --- | --- | 126.79 | 80 |
| CONSTRUCTION | | | | | | | | | | | | | | | |
| 7 | Goa Construction, Housing and Finance Corporation Limited | Housing | 1993 | 1999-2000 | 2000-2001 | (-) 201.93 | --- | 200.00 | (-) 459.01 | 1158.47 | (-) 34.45 | --- | 3 | 21.93 | 32 |
| | TOTAL | | | | | (-) 201.93 | --- | 200.00 | (-) 459.01 | 1158.47 | (-) 34.45 | --- | --- | 21.93 | 32 |
| AREA DEVELOPMENT | | | | | | | | | | | | | | | |
| 8 | EDC, Limited | Industries | 1975 | 2001-2002 | 2002-2003 | (-) 1104.34 | 4.82 | 4142.48 | (-) 5551.33 | 39988.58 | 2966.29 | 7.42 | 1 | 3503.58 | 96 |
| 9 | Goa State Infrastructure Development Corporation Limited (New Company w.e.f. 20-2-2001) | Industries | 2001 | 2001-2002 | 2002-2003 | (-) 4.30 | --- | 310.00 | (-) 4.30 | 14308.09 | 514.82 | 3.60 | 1 | 611.37 | 19 |
| | TOTAL | | | | | (-) 1108.64 | --- | 4452.48 | (-) 5555.63 | 54296.67 | 3481.11 | --- | --- | 4114.95 | 115 |
| DEVELOPMENT ECONOMICALLY WEAKER SECTION | | | | | | | | | | | | | | | |
| 10 | Goa State Scheduled Caste and Other Backward Classes Development Corporation Limited | Social Welfare | 1990 | 1998-99 | 2001-2002 | 0.03 | (-) 0.89 | 211.76 | (-) 12.50 | 286.78 | 5.21 | 1.82 | 4 | 21.32 | 13 |
| | TOTAL | | | | | 0.03 | (-) 0.89 | 211.76 | (-) 12.50 | 286.78 | 5.21 | --- | --- | 21.32 | 13 |
| TOURISM | | | | | | | | | | | | | | | |
| 11 | Goa Tourism Development Corporation Limited | Tourism | 1982 | 2002-2003 | 2003-2004 | (-) 56.74 | --- | 874.29 | (-) 118.80 | 964.58 | (-) 41.14 | --- | --- | 851.13 | 401 |
| | TOTAL | | | | | (-) 56.74 | --- | 874.29 | (-) 118.80 | 964.58 | (-) 41.14 | --- | --- | 851.13 | 401 |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
|----------------------------------------------|---------------------------------------------|-----------------------------|------|-----------|-----------|--------------------|------------|-----------------|---------------------|-----------------|-------------------|------------|------------|-----------------|-------------|
| DRUGS, CHEMICALS & PHARMAEUTICALS | | | | | | | | | | | | | | | |
| 12 | Goa Antibiotics and Pharmaceuticals Limited | Industries & Labour Finance | 1980 | 2001-2002 | 2002-2003 | (-) 104.54 | --- | 155.00 | (-) 1830.98 | 537.03 | 67.28 | 12.53 | 1 | 2132.55 | 253 |
| TOTAL | | | | | | (-) 104.54 | --- | 155.00 | (-) 1830.98 | 537.03 | 67.28 | --- | --- | 2132.55 | 253 |
| FINANCIAL | | | | | | | | | | | | | | | |
| 13 | Goa Financial and Leasing Services Limited | Industries | 1989 | 2001-2002 | 2002-2003 | 1.75 | --- | 241.46 | (-) 203.37 | 351.46 | 17.03 | 4.85 | 1 | 24.51 | 2 |
| TOTAL | | | | | | 1.75 | --- | 241.46 | (-) 203.37 | 351.46 | 17.03 | --- | --- | 24.51 | 2 |
| TRANSPORT | | | | | | | | | | | | | | | |
| 14 | Kadamba Transport Corporation Limited | Transport | 1980 | 2001-2002 | 2002-2003 | (-) 426.02 | (-) 363.51 | 2290.96 | (-) 3572.39 | 1344.57 | (-) 195.21 | --- | 1 | 3872.24 | 1957 |
| TOTAL | | | | | | (-) 426.02 | --- | 2290.96 | (-) 3572.39 | 1344.57 | (-) 195.21 | --- | --- | 3872.24 | 1957 |
| TOTAL – A | | | | | | (-) 2267.53 | --- | 9234.18 | (-) 12777.45 | 60580.67 | 3193.84 | --- | --- | 13721.00 | 3222 |
| B. STATUTORY CORPORATION | | | | | | | | | | | | | | | |
| 1 | Goa Industrial Development Corporation | Industries & Labour | 1966 | 2002-2003 | 2003-2004 | (-) 289.31 | --- | 2602.19 | 914.03 | 6176.73 | (-) 289.31 | --- | --- | 831.84 | 239 |
| TOTAL – B | | | | | | (-) 289.31 | --- | 2602.19 | 914.03 | 6176.73 | (-) 289.31 | --- | --- | 831.84 | 239 |
| GRAND TOTAL (A + B) | | | | | | (-) 2556.84 | --- | 11836.37 | (-) 11863.42 | 66757.40 | 2904.53 | --- | --- | 14552.84 | 3461 |

A) Capital employed represents net fixed assets (including capital work-in-progress) *plus* working capital.

B) Capital employed represents mean of the aggregate of the opening and closing balance of (i) paid-up capital, (ii) bonds and debentures, (iii) reserves and surplus, (iv) borrowings (including refinance) and deposits.

APPENDIX- XXI

Statement showing grants and subsidy received/receivable, guarantees received, waiver of dues, loans on which moratorium allowed and loans converted into equity during the year and guarantees outstanding at the end of March 2003
(Referred to in paragraph 7.1.5)

(Figures in columns 3(a) to 7 are in Rupees in lakh)

| Sl. No. | Name of the Public Sector Undertaking | Grant and subsidy received during the year | | | | | | | | Guarantees received during the year and outstanding at the end of the year* | | | | | Waiver of dues during the year | | | | Loans on which moratorium allowed | Loans converted into equity during the year |
|----------|-----------------------------------------------------------------------------------------|--------------------------------------------|------------|---------------|---------------|------------|-----------|---------------|---------------|-----------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------|--------------------------------------------------------------------------|--------------------------------------|--------------------------------|-----------------|-----------------------|-----------|-----------------------------------|---------------------------------------------|
| | | Central Govt. | | State Govt. | | Others | | Total | | Cash credit from banks | Loans from other sources | Letters of credit opened by banks in respect of imports | Payment obligation under agreement with foreign consultants or contracts | Total | Loans repayment written off | Interest waived | Penal interest waived | Total | | |
| 1 | 2 | 3(a) | | 3(b) | | 3(c) | | 3(d) | | | | | | | | | | | 4(a) | 4(b) |
| | | G | S | G | S | G | S | G | S | | | | | | | | | | | |
| A | Government companies | | | | | | | | | | | | | | | | | | | |
| 1 | Goa Forest Development Corporation Limited | 24.82 | -- | 39.36 | -- | -- | -- | 64.18 | --- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| 2 | EDC, Limited | -- | -- | -- | 115.49 | -- | -- | -- | 115.49 | -- | 7890.00 (18923.00) | -- | -- | 7890.00 (18923.00) | -- | -- | -- | -- | -- | -- |
| 3 | Goa State Infrastructure Development Corporation Limited (New Company w.e.f. 20-2-2001) | -- | -- | 200.00 | -- | -- | -- | 200.00 | -- | -- | 7300.00 (21007.00) | -- | -- | 7300.00 (21007.00) | -- | -- | -- | -- | -- | -- |
| 4 | Goa State Scheduled Caste and Other Backward Classes Development Corporation Limited | 1.83 | -- | -- | -- | -- | -- | 1.83 | -- | -- | 1.00 (4.00) | -- | -- | 1.00 (4.00) | -- | -- | -- | -- | -- | -- |
| 5 | Kadamba Transport Corporation Limited | -- | -- | -- | 756.00 | -- | -- | -- | 756.00 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| | Total | 26.65 | --- | 239.36 | 871.49 | --- | -- | 266.01 | 871.49 | -- | 15191.00 (39934.00) | -- | -- | 15191.00 (39934.00) | -- | -- | -- | -- | -- | -- |

G Grants
S Subsidy

* Figures in brackets indicate guarantees outstanding at the end of the year.

APPENDIX - XXII
Statement showing the department wise outstanding Inspection Reports (IRs)
(Referred to in paragraph 7.1.20)

| Sl. No. | Name of Department | No. of PSUs | No. of outstanding Inspection report | No. of outstanding paragraphs | Years from which paragraphs outstanding |
|----------------|-----------------------------------------|--------------------|---------------------------------------------|--------------------------------------|------------------------------------------------|
| 1 | Agriculture | 2 | 4 | 9 | 1997-98 |
| 2 | Industries and Labour | 2 | 3 | 12 | 2000-01 |
| 3 | Electronics | 2 | 2 | 14 | 2001-02 |
| 4 | Forest | 1 | 1 | 6 | 2001-02 |
| 5 | Construction | 1 | 1 | 6 | 2001-02 |
| 6 | Area Development | 1 | 4 | 35 | 1996-97 |
| 7 | Development Economically Weaker Section | 1 | 1 | 5 | 2001-02 |
| 8 | Tourism | 1 | 1 | 3 | 2003-04 |
| 9 | Drug Chemicals & Pharmaceuticals | 1 | 2 | 2 | 2000-01 |
| 10 | Finance | 1 | 2 | 4 | 2000-01 |
| 11 | Transport | 1 | 2 | 9 | 1999-2000 |
| 12 | Statutory Corporation | 1 | 3 | 20 | 2000-01 |
| | Total | 15 | 26 | 125 | |

APPENDIX - XXIII

Statement showing paid-up capital, investment and summarised working results of 619-B companies as per their latest finalised Accounts
(Referred to in paragraph 7.1.22)

(Figures in Column 5 to 19 are in Rupees in lakh)

| SI. No. | Name of company | Status (Working /non-working) | Year of account | Paid-up capital as on 31 March 2003 | Equity by | | | Loans by | | | Grants by | | | Total investment by way of equity, loans and grants | | | Profit(+)/Loss (-) | Accumulated profit(+)/Accumulated loss (-) |
|---------|--------------------------------------|-------------------------------|-----------------|-------------------------------------|-------------|-------------------------------------|-------------------------------------|-------------|-----------------------|-----------------------------------|-------------|-----------------------|-----------------------------------|-----------------------------------------------------|-----------------------------------|-----------------------------------|--------------------|--------------------------------------------|
| | | | | | State Govt* | State Govt. companies/corporation * | Central Govt. and their companies * | State Govt* | State Govt. companies | Central Govt. and their companies | State Govt* | State Govt. companies | Central Govt. and their companies | State Govt* | State Govt. companies/corporation | Central Govt. and their companies | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) |
| 1. | Info Tech Corporation of Goa Limited | Working | 1999-2000 | 318.90 | --- | 314.92 3.98 [^] | --- | --- | --- | 120.74 | --- | --- | --- | --- | 314.92 3.98 [^] | 120.74 | 17.16 | 28.93 |

* As on 31 March 2003 entire share capital of the company was held by two Government companies and a Statutory corporation (Sl.No.A-4, 8 and B-1)

[^] Share application money

APPENDIX - XXIV

Summarised financial results of Departmentally managed commercial undertakings
as per their latest Proforma Accounts*(Referred to in Paragraph 7.1.23)*

| I | Power Department | Year of commencement : 1962-63 | | | |
|----|---------------------------------------|--------------------------------|------------|-----------|---------|
| | | Period of Accounts | | | |
| | | 1999-2000 | 2000-01 | 2001-02 | |
| | | <i>(Rupees in lakh)</i> | | | |
| 1. | Government capital | 20391.91 | 22411.25 | 24699.42 | |
| 2. | Block assets at depreciated cost | 12690.13 | 13982.33 | 14453.34 | |
| 3. | Cumulative depreciation | 3731.42 | 4018.57 | 4777.91 | |
| 4. | Net loss (-) Net profit (+) | (-)3393.60 | (-)1790.20 | (-)164.82 | |
| 5. | Interest on capital | 1893.69 | 2489.12 | 2794.28 | |
| 6. | Total returns (5 + 4) | (-) 1499.91 | 698.92 | 2629.46 | |
| 7. | Percentage of returns on mean capital | NIL | 3.12 | 11.16 | |
| II | River Navigation Department | Year of commencement : 1965-66 | | | |
| | | Period of Accounts | | | |
| | | 1997-98 | 1998-99 | 1999-2000 | 2000-01 |
| | | <i>(Rupees in lakh)</i> | | | |
| 1. | Government capital | 4632.77 | 5182.45 | 5557.09 | 6423.94 |
| 2. | Block assets at depreciated cost | 550.58 | 578.90 | 678.82 | 697.92 |
| 3. | Cumulative depreciation | 58.56 | 66.11 | 73.52 | 78.61 |
| 4. | Net loss (-) | 619.49 | 615.24 | 566.43 | 913.58 |
| 5. | Interest on capital | 29.60 | 32.00 | 34.66 | 35.47 |
| 6. | Total returns (-) (5 + 4) | 649.09 | 647.24 | 601.09 | 949.05 |
| 7. | Percentage of returns on mean capital | NIL | NIL | NIL | NIL |

APPENDIX-XXV

Statement showing remarks regarding Internal Audit in the Supplementary Audit Report U/s 619(3) of the Companies Act, 1956 by Statutory Auditors

(Referred to in Paragraph 7.1.18)

| Sr. No. | Name of the Company | Year of Accounts | Name of the Statutory Auditors | Remarks |
|----------------|---------------------------------------------------------------------------------------------|-------------------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
| 1 | Goa Auto Accessories Limited (A-3) | 2002-03 | M/s. Harite & Associates | Scope of work needs to be enlarged and strengthened. The compliance mechanism is inadequate. |
| 2 | Goa Forest Development Corporation Limited (A-6) | 2001-02 | M/s. U.N. Bene & Co., | The company does not have an internal audit system commensurate with its size and nature of its business. |
| 3 | EDC Limited (A-8) | 2001-02 | M/s. U.N. Bene & Co., | The internal audit system is inadequate and not commensurate with the size of the company and nature of its business. |
| 4 | Goa State Scheduled Caste and Other Backward Classes Development Corporation Limited (A-10) | 1998-99 | M/s. Dhume Nagarsekar & Associates | Internal audit does not cover principal area of operation of the company. |
| 5 | Goa Tourism Development Corporation Limited (A-11) | 2001-02 | M/s. P.K. Pikale & Co., | More stress should be made in loss making units. |
| 6 | Goa Antibiotics and Pharmaceuticals Limited (A-12) | 2001-02 | M/s. Borkar & Muzumdar | In view of the increased activity of the company internal audit needs to be strengthened in respect of scope. |
| 7 | Goa Financial and Leasing Services Limited (A-13) | 2001-02 | M/s. P.K. Pikale & Co., | The company does not have an internal audit system. |

APPENDIX-XXVI

Statement showing the financial position and working results of the Corporation during the five years 1998-99 to 2002-03

(Referred to in Paragraphs 7.1.7, 7.2.6 and 7.2.9)

(Rupees in lakh)

| A. Financial position | | | | | |
|--------------------------------------------------------------------------------|-----------------|------------------|-----------------|-----------------|----------------------------------|
| Particulars | 1998-99 | 1999-2000 | 2000-01 | 2001-02 | 2002-03 (Provisional) |
| Liabilities | | | | | |
| A. Amount payable to Government | 2297.18 | 2297.19 | 2447.18 | 2447.19 | 2602.19 |
| B. Reserves and surplus | 674.35 | 940.03 | 832.11 | 1000.93 | 914.03 |
| C. Deposits | | | | | |
| i) from Govt. for schemes undertaken and/or on behalf of Government and others | 0.56 | 0.56 | 0.56 | 0.56 | 0.56 |
| ii) from private parties (for lease of plots etc.) | 464.07 | 474.24 | 531.32 | 588.63 | 592.85 |
| D. Loan from bank | 23.25 | 1000.00 | ----- | 2000.00 | 3000.00 |
| E. Current liabilities, provisions and refunds | 7152.13 | 8056.80 | 8897.35 | 10162.26 | 11364.65 |
| Total | 10611.54 | 12768.82 | 12708.52 | 16199.57 | 18474.28 |
| Assets | | | | | |
| A. Net Fixed Assets | 98.96 | 105.55 | 101.27 | 88.86 | 75.77 |
| B. Work-in-progress | 396.13 | 489.37 | 429.42 | 851.97 | 825.16 |
| C. Net development of industrial areas/estates | 3598.82 | 4051.74 | 5078.24 | 5284.84 | 5450.10 |
| D. Investment | 166.97 | 194.79 | 267.19 | 274.04 | 339.49 |
| E. Cash balance | 3540.94 | 4476.54 | 4660.31 | 5631.17 | 6349.95 |
| F. Other current assets, loans and advances | 2809.72 | 3450.83 | 2172.09 | 4068.69 | 5433.81 |
| Total | 10611.54 | 12768.82 | 12708.52 | 16199.57 | 18474.28 |
| Capital employed* | 2827.81 | 4042.43 | 3012.10 | 5174.08 | 6176.73 |
| Net worth* | 2971.53 | 3237.22 | 3279.29 | 3448.12 | 3516.22 |

*Capital employed represents net fixed assets including capital work-in-progress and net development of industrial areas/estates plus working capital (Current assets including cash balance minus current liabilities, provision and refunds including deposits).

* Net worth represents share capital (Amount payable to Government is treated as share capital) plus reserves and surplus.

(Rupees in lakh)

| B. Working results | | | | | |
|--------------------------------------------|----------------|------------------|----------------|----------------|----------------|
| Income | | | | | |
| Particulars | 1998-99 | 1999-2000 | 2000-01 | 2001-02 | 2002-03 |
| 1. Annual rent of land leased and building | 88.76 | 126.31 | 133.05 | 175.83 | 187.10 |
| 2. Interest from bank deposits etc. | 774.83 | 593.22 | 544.35 | 676.75 | 467.97 |
| 3. Transfer fees and approval charges | 20.71 | 105.69 | 83.26 | 138.49 | 64.56 |
| 4. Miscellaneous | 5.11 | 7.58 | 7.24 | 7.03 | 112.21 |
| Total | 889.41 | 832.80 | 767.90 | 998.10 | 831.84 |
| Expenditure | | | | | |
| 1. Executive and Admn. expenses | 320.38 | 386.20 | 350.70 | 418.02 | 542.50 |
| 2. Water supply and Electricity charges | 34.21 | 161.73 | 217.95 | 250.77 | 295.16 |
| 3. Maintenance and repairs | 20.85 | 28.83 | 44.70 | 19.33 | 15.05 |
| 4. Depreciation | 170.52 | 226.23 | 298.89 | 280.48 | 268.44 |
| Total | 545.96 | 802.99 | 912.24 | 968.60 | 1121.15 |
| Surplus (+)/ deficit(-) | 343.45 | 29.81 | (-)144.34 | 29.50 | (-)289.31 |
| Accumulated surplus | 674.35 | 940.03 | 832.11 | 1000.93 | 914.03 |
| Return on capital employed* | 358.92 | 265.68 | -- | 169.43 | -- |
| Percentage of return on capital employed | 12.7 | 6.6 | -- | 3.3 | -- |

* Return on capital employed represents net surplus after prior period adjustments plus total interest charged to income and expenditure account.