

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 ¹ (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
	a.	of Revenue Receipts	14.40	11.44
	b.	of Own Tax Revenue	13.59	16.05
	c.	of Non Tax Revenue	12.08	5.65
	d.	of Total Expenditure	12.38	10.86
	e.	of Capital Expenditure	21.41	21.98
	f.	of Revenue Expenditure on Education	9.33	11.71
	g.	of Revenue Expenditure on Health	8.95	13.26
	h.	of Salary and Wages	9.37	11.57
	i.	of Pension	12.03	12.07

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.

¹ GSDP= Gross State Domestic Product.
CAGR= Compound Annual Growth Rate.

Part B: Structure and Form of Government Accounts	
<p>Structure of Government Accounts: The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.</p>	
<p>Part I: Consolidated Fund: 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.</p>	
<p>Part II: Contingency Fund: 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.</p>	
<p>Part III: Public Account: 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.</p>	
Part C: Layout of Finance Accounts	
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 minus 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 1st 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 1st 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	1. Revenue receipts	4100.27	3425.48	1. Revenue expenditure	3468.92	758.55	4227.47
1693.55	Tax revenue	1762.34	1061.87	General services	1338.82	12.09	1350.91
			1192.56	Social Services (inclusive of GIA and contribution)	1003.13	483.95	1487.08
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
			1171.05	Economic Services-(inclusive of GIA and contribution)	1126.97	262.51	1389.48
			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
			0.00	Grants-in-aid and Contributions			
3528.27		4100.27	3425.48	Total	3468.92	758.55	4227.47
	II. Revenue deficit carried over to Section B	127.20	102.79	II. Revenue deficit/Surplus carried over to Section B			
3528.27	Total	4227.47	3528.27	Total	3468.92	758.55	4227.47

Appendices

Receipts			Disbursements			
2008-09	2009-10		2008-09	2009-10		
				Non-Plan	Plan	Total
Section-B : Others						
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
			188.22	Social Services	0.00	210.98
			52.91	Education, Sports, Art and Culture	0.00	68.97
			20.70	Health and Family Welfare	0.00	20.68
			112.64	Water Supply, Sanitation, Housing and Urban Development	0.00	113.53
			0.00	Information and Broadcasting	0.00	0.00
			1.10	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	6.17
			0.87	Social Welfare and Nutrition	0.00	1.58
				Other Social Services	0.00	0.05
			558.26	Economic Services	5.70	687.86
			10.20	Agriculture and Allied Activities	5.70	14.87
			2.02	Rural Development	0.00	2.81
			2.49	Special Areas Programmes	0.00	2.69
			182.74	Irrigation and Flood Control	0.00	185.57
			167.35	Energy	0.00	174.77
			15.00	Industry and Minerals	0.00	16.31
			164.74	Transport	0.00	263.95
			13.72	General Economic Services	0.00	26.89
			897.07	Total	5.70	1078.38
9.77	V. Recoveries of Loans and Advances	12.74	28.67	V. Loans and Advances disbursed	33.23	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
	VI. Revenue Surplus brought down	0.00		VI. Revenue Deficit brought down		127.20

Receipts			Disbursements				
2008-09	2009-10		2008-09	2009-10			
					Non-Plan	Plan	Total
662.83	VII. Public debt receipts	631.99	166.29	VII. Repayment of Public debt-	0.00	177.69	177.69
-	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					
-	VIII. Appropriation to Contingency Fund	0.00		VIII. Appropriation to Contingency Fund			0.00
-	IX. Amount transferred to Contingency Fund	0.06	0.06	IX. Expenditure from Contingency Fund			2.99
5025.45	X. Public Account receipts-	6177.89	4642.30	X. Public Account disbursements			5471.44
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
	XI. Closing Overdraft from Reserve Bank of India	0.00	791.58	XI. Cash Balance at end-			713.64
				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	
6525.97	Total	7614.26	6525.97	Total			7614.26

(₹ in crore)

PART B: Summarised Financial position of the Government of Goa as on 31 March 2010				
As on 31 March 2009		Liabilities		As on 31 March 2010
2078.21		Internal Debt		2692.68
	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		
3544.81		Loans and Advances from Central Government		3384.64
	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	
29.94		Contingency Fund		27.01
888.40		Small savings, Provident Fund etc.		1140.50
546.42		Deposits		683.70
322.07		Reserve Funds		477.02
78.75		Remittance balances		149.74
23.73		Suspense and Miscellaneous		114.87
7512.33				8670.16
As on 31 March 2009		Assets		As on 31 March 2010
5875.08		Gross Capital Outlay on Fixed Assets		6959.16
	329.66	Investment in shares of Companies, Corporation etc.	362.75	
	5545.42	Other Capital Outlay	6596.41	
90.06		Loans and Advances		114.55
	-	Loans for Power Projects	0.00	
	51.09	Other Development Loans	52.32	
	38.97	Loans to Government Servants and Miscellaneous loans	62.23	
		Reserve Fund Investments		
	0.65	Advances		0.65
		Suspense & Miscellaneous Balances		
791.58		Cash		713.64
	-	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	
		Deficit on Government Accounts		
747.56	(-) 102.80	Revenue Deficit of the current year	127.20	874.76
	-	(i) Miscellaneous Deficit	0.00	
	850.36	Accumulated deficit as on 31 March 2009	747.56	
-		Appropriation to Contingency Fund		
7.40		Net effect of Balances taken over		7.40
	(-) 431.66	Balances taken over on 30 May 1987 under capital	(-) 431.66	
	424.26	Net result of allocation of Capital Expenditure	424.26	
7512.33				8670.16

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
Part-A. Receipts					
1. Revenue Receipts	2169	2610	2944	3528	4100
(i) Tax Revenue	1096(51)	1292(50)	1359(46)	1694(48)	1762(43)
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)
(ii) Non-Tax Revenue	761(35)	918(35)	1043(36)	1236(35)	1731(42)
(iii) State's share in Union taxes and duties	245(11)	312(12)	394(13)	415(12)	428(11)
(iv) Grants-in-aid from Government of India	67(3)	88(3)	148(5)	183(5)	179(4)
2. Misc. Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	6	6	6	10	13
4. Total Revenue and Non debt capital receipt (1+2+3)	2175	2616	2950	3538	4113
5. Public Debt Receipts	698	639	505	663	632
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
6. Total Receipts in the Consolidated Fund (4+5)	2873	3255	3455	4201	4745
7. Contingency Fund Receipts	-	-	170	-	-
8. Public Accounts receipts	3285	3611	4038	5025	6178
9. Total receipts of the State (6+7+8)	6158	6866	7663	9226	10923
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	2191(79)	2469(80)	2778(80)	3425(79)	4227(80)
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)
11. Capital Expenditure	580(21)	626(20)	688(20)	897(21)	1084(20)
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)
12. Disbursement of Loans and Advances	7	8	25	29	37
13. Total (10+11+12)	2778	3103	3491	4351	5348
14. Repayments of Public Debt	71	73	68	166	178
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
15. Appropriation to Contingency Fund	-	-	-	-	-

	2005-06	2006-07	2007-08	2008-09	2009-10
Part B. Expenditure/Disbursement					
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
Part C. Deficits					
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)
Part D. Other data					
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.

Part E. Fiscal Health Indicators (In per cent)					
I Resource Mobilization					
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
II Expenditure Management					
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
III Management of Fiscal Imbalances					
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
IV Management of Fiscal Liabilities					
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
V Other Fiscal Health Indicators					
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 - 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