

APPENDIX - 1.1
(Referred to in paragraph 1.1)
PART A (State Profile)

| A. General Data | | | | |
|--------------------------------------|--|---|------------------------------|---------------------------|
| Sl. No. | Particulars | | | Figures |
| 1 | Area | | | 3.702 Sq km |
| 2 | Population | | | |
| | a. | As per 2001 Census | | 0.13 crore |
| | b. | As per 2011 Census | | 0.15 crore |
| 3 | Density of Population (as per 2001 census). (All India Density = 325 persons per Sq. Km.) | | | 258 persons per sq km |
| | Density of Population (as per 2011 census). (All India Density = 382 persons per Sq. Km.) | | | 394 persons per sq km |
| 4 | Population Below Poverty Line (BPL) (All India Average = 27.5 per cent) | | | Two per cent |
| 5 | a. | Literacy (as per 2001 Census) (All India Average = 64.8 per cent) | | 82.01 per cent |
| | b. | Literacy (as per 2011 Census) (All India Average = 74.0 per cent) | | 87.40 per cent |
| 6 | Infant mortality *(per 1000 live births) (All India Average = 47 per 1000 live births) | | | 10.00 |
| 7 | Life Expectancy at birth **(All India Average = 63.5 year) | | | 68.5 years |
| 8 | Gini Coefficient *** | | | |
| | a. | Rural (All India = 0.30) | | 0.21 |
| | b. | Urban (All India = 0.37) | | 0.25 |
| 9 | Gross State Domestic Product (GSDP) 2011-12 at current price | | | 44,460 crore |
| 10 | Per capita GSDP CAGR (2002-03 to 2011-12) | | Goa | 16.64 per cent |
| | | | General Category States | 13.09 per cent |
| 11 | GSDP CAGR (2002-03 to 2011-12) | | Goa | 15.52 per cent |
| | | | **** General Category States | 14.46 per cent |
| 12 | Population Growth (2002-03 to 2011-12) | | Goa | 8.17 per cent |
| | | | General Category States | 13.90 per cent |
| B. Financial Data[#] | | | | |
| Particulars | | | | |
| CAGR | | 2002-03 to 2010-11 | | 2002-03 to 2011-12 |
| | | General Category States | Goa | Goa |
| <i>(In per cent)</i> | | | | |
| a. | of Revenue Receipts | 16.86 | 14.57 | 13.61 |
| b. | of Own Tax Revenue | 16.74 | 17.17 | 17.40 |
| c. | of Non Tax Revenue | 12.84 | 10.26 | 9.30 |
| d. | of Total Expenditure | 14.58 | 13.30 | 13.03 |
| e. | of Capital Expenditure | 21.25 | 24.91 | 21.45 |
| f. | of Revenue Expenditure on Education | 15.41 | 15.43 | 14.71 |
| g. | of Revenue Expenditure on Health | 14.00 | 17.40 | 17.07 |
| h. | of Salary and Wages | 13.43 | 16.77 | 16.70 |
| i. | of Pension | 16.89 | 12.97 | 12.59 |

- * Based on Registrar General, India Sample Registration System (SRS) Bulletin of December 2011
- ** Office of the Registrar General of India, Ministry of Home Affairs, Economic Review 2010-11
- *** Gini Coefficient (Unofficial estimates of Planning Commission and NSSO data, 61st Round 2004-05 MRP):
Gini co-efficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less, closure to one inequality is higher
- **** Excluding three General Category States *i.e.* Delhi, Goa and Puduchery
- # Financial data is based on the Finance Accounts of the State Government

| 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 <i>etc.</i>, 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 | About |
| 1 | Statement of Financial Position |
| 2 | Statement of Receipts and Disbursements |
| 3 | Statement of Receipts in Consolidated Fund |
| 4 | Statement of Expenditure in Consolidated Fund by function and nature |
| 5 | Statement of Progressive Capital Expenditure |
| 6 | Statement of Borrowings and Other Liabilities |
| 7 | Statement of Loans and Advances given by the Government |
| 8 | Statement of Grants-in-aid given by the Government |
| 9 | Statement of Guarantees given by the Government |
| 10 | Statement of Voted and Charged Expenditure |
| 11 | Detailed Statement of Revenue and Capital Receipts by minor heads |
| 12 | Detailed Statement of Revenue Expenditure by minor heads |
| 13 | Detailed Statement of Capital Expenditure |
| 14 | Detailed Statement of Investments of the Government |
| 15 | Detailed Statement of Borrowings and Other Liabilities |
| 16 | Detailed Statement on Loans and Advances given by the Government |
| 17 | Detailed Statement on Sources and Application of funds for expenditure other than on Revenue Account |
| 18 | Detailed Statement on Contingency Fund and Public Account transactions |
| 19 | Detailed Statement on Investments of earmarked 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 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 factor other than GSDP.

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

Trends in Gross State Domestic Product (GSDP)

| | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 |
|---|---------|---------|---------|---------|---------|
| Gross State Domestic Product (₹ in crore) | 19346 | 22358 | 29126 | 32563 | 44460 |
| Growth rate of GSDP (Per cent) | 17.48 | 15.57 | 30.27 | 11.80 | 36.53 |
| <i>Source of GSDP : Ministry of Statistics and Programme Implementation</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 matter 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; and
- h) Undertake appropriate measure in cash management practices so as to avoid recourse to overdraft from the Reserve Bank of India;

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 1.2)

PART A: Abstract of Receipts and Disbursements for the year 2011-12

(` in crore)

| Receipts | | | Disbursements | | | | |
|----------------|---|----------------|----------------|--|----------------|----------------|----------------|
| 2010-11 | | 2011-12 | 2010-11 | 2011-12 | | | |
| | | | | | Non-Plan | Plan | Total |
| | Section-A: Revenue | | | | | | |
| 5441.94 | I. Revenue receipts | 5780.73 | 4783.78 | I. Revenue expenditure | 4373.29 | 1110.21 | 5483.50 |
| 2139.57 | Tax revenue | 2551.02 | 1487.56 | General services | 1618.39 | 14.69 | 1633.08 |
| | | | 1774.30 | Social Services (inclusive of GIA and contribution) | 1237.46 | 714.07 | 1951.53 |
| 2268.60 | Non-tax revenue | 2313.54 | 875.60 | Education, Sports, Art and Culture | 701.60 | 254.72 | 956.32 |
| | | | 331.56 | Health and Family Welfare | 252.48 | 127.16 | 379.64 |
| 584.21 | State's share of Union Taxes | 680.59 | 294.89 | Water Supply, Sanitation, Housing and Urban Development | 226.00 | 109.69 | 335.69 |
| | | | 20.60 | Information and Broadcasting | 2.77 | 15.72 | 18.49 |
| 13.66 | Non-Plan grants | 10.05 | 22.45 | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 0.65 | 20.60 | 21.25 |
| 352.85 | Grants for State Plan Schemes | 148.38 | 30.12 | Labour and labour Welfare | 19.42 | 14.54 | 33.96 |
| | | | 197.62 | Social Welfare and Nutrition | 32.92 | 171.63 | 204.55 |
| 83.05 | Grants for Central and Centrally sponsored Plan Schemes | 77.15 | 1.46 | Others | 1.63 | 0.00 | 1.63 |
| | | | 1521.92 | Economic Services- (inclusive of GIA and contribution) | 1517.44 | 381.45 | 1898.89 |
| | | | 143.21 | Agriculture and Allied Activities | 75.72 | 126.51 | 202.23 |
| | | | 84.63 | Rural Development | 25.62 | 64.15 | 89.77 |
| | | | 8.63 | Special Areas Programmes | 0.00 | 7.60 | 7.60 |
| | | | 76.51 | Irrigation and Flood control | 52.16 | 25.78 | 77.94 |
| | | | 882.91 | Energy | 1132.78 | 31.42 | 1164.20 |
| | | | 79.20 | Industry and Minerals | 4.78 | 69.00 | 73.78 |
| | | | 186.36 | Transport | 196.38 | 11.12 | 207.50 |
| | | | 3.91 | Science, Technology and Environment | 0.00 | 3.90 | 3.90 |
| | | | 56.56 | General Economic Services | 30.00 | 41.97 | 71.97 |
| | | | 4783.78 | Total | 4373.29 | 1110.21 | 5483.50 |
| | II. Revenue deficit carried over to Section B | | 658.16 | II. Revenue deficit/Surplus carried over to Section B | | | 297.23 |
| 5441.94 | Total | 5780.73 | 5441.94 | Total | | | 5780.73 |

| Receipts | | | Disbursements | | | |
|--------------------------|--|---------|---------------|--|-------------|----------------|
| 2010-11 | | 2011-12 | 2010-11 | 2011-12 | | |
| | | | | Non-Plan | Plan | Total |
| Section-B : Other | | | | | | |
| 713.64 | III. Opening Cash balance including Permanent Advances and Cash Balance Investment | 1147.31 | | III. Opening Overdraft from Reserve Bank of India | | |
| 0.00 | IV. Miscellaneous Capital receipts | | | IV. Capital Outlay | | |
| | | | 205.48 | General Services | 0.00 | 202.11 |
| | | | 205.54 | Social Services | 0.00 | 238.90 |
| | | | 86.04 | Education, Sports, Art and Culture | 0.00 | 69.49 |
| | | | 15.80 | Health and Family Welfare | 0.00 | 23.16 |
| | | | 96.44 | Water Supply, Sanitation, Housing and Urban Development | 0.00 | 135.75 |
| | | | 0.00 | Information and Broadcasting | 0.00 | 0.00 |
| | | | 4.95 | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 0.00 | 9.50 |
| | | | 2.31 | Social Welfare and Nutrition | 0.00 | 0.96 |
| | | | 0.00 | Other Social Services | 0.00 | 0.04 |
| | | | 810.18 | Economic Services | 1.56 | 741.20 |
| | | | 21.71 | Agriculture and Allied Activities | 1.56 | 24.40 |
| | | | 0.75 | Rural Development | 0.00 | 1.98 |
| | | | 3.81 | Special Areas Programmes | 0.00 | 2.04 |
| | | | 209.18 | Irrigation and Flood Control | 0.00 | 197.05 |
| | | | 194.13 | Energy | 0.00 | 172.14 |
| | | | 0.88 | Industry and Minerals | 0.00 | 0.28 |
| | | | 356.36 | Transport | 0.00 | 317.95 |
| | | | 23.36 | General Economic Services | 0.00 | 25.36 |
| | | | 1221.20 | Total | 1.56 | 1182.21 |
| 14.70 | V. Recoveries of Loans and Advances | 15.59 | 15.92 | V. Loans and Advances disbursed | 3.91 | 9.42 |
| 12.17 | From Government Servants | | 11.41 | To Government Servants | 3.91 | 3.91 |
| 2.34 | From Others | | 4.51 | To Others | 0.00 | 5.51 |
| 658.16 | VI. Revenue Surplus brought down | 297.23 | 0.00 | VI. Revenue Deficit brought down | | |

| Receipts | | | Disbursements | | | | |
|----------|---|----------|---------------|---|----------|---------|----------|
| 2010-11 | | 2011-12 | 2010-11 | 2011-12 | | | |
| | | | | | Non-Plan | Plan | Total |
| 744.80 | VII. Public debt receipts | 536.51 | 207.99 | VII. Repayment of Public debt- | | 278.29 | 278.29 |
| | External debt | | | External debt | | | |
| 717.16 | Internal debt other than Ways and Means Advances and overdrafts | 323.61 | 181.51 | Internal debt other than Ways and Means Advances and Overdrafts | | | 127.95 |
| | Net transactions under Ways and Means Advances | | 0.00 | Net transactions under Ways and Means Advances | | | |
| | Net transactions under overdraft | | 26.48 | Repayment of Loans and Advances to Central Government | | | 150.34 |
| 27.64 | Loans and Advances from Central Government | 212.90 | | | | | |
| 2.99 | VIII. Appropriation to Contingency Fund | | 0.00 | VIII. Appropriation to Contingency Fund | | | |
| | IX. Amount transferred to Contingency Fund | | | IX. Expenditure from Contingency Fund | | | |
| 6993.45 | X. Public Account receipts- | 7550.47 | 6535.32 | X. Public Account disbursements | | | 7057.22 |
| 293.96 | Small Savings and Provident Funds | 320.16 | 139.05 | Small Savings and Provident Funds | | 149.01 | |
| 220.83 | Reserve Funds | 111.61 | 92.40 | Reserve Funds | | 44.76 | |
| 3481.30 | Suspense and Miscellaneous | 3630.98 | 3481.61 | Suspense and Miscellaneous | | 3529.34 | |
| 2711.01 | Remittance | 3193.93 | 2706.47 | Remittances | | 3197.67 | |
| 286.35 | Deposits and Advances | 293.79 | 115.79 | Deposits and Advances | | 136.44 | |
| | XI. Closing Overdraft from Reserve Bank of India | | 1147.31 | XI. Cash Balance at end- | | | 1018.41 |
| | | | | Investment of earmarked balance | | 443.38 | |
| | | | | Deposits with Reserve Bank | | 14.75 | |
| | | | | Departmental Cash Balance including permanent Advances | | 1.65 | |
| | | | | Cash Balance Investment | | 558.63 | |
| 9127.74 | Total | 15327.84 | 9127.74 | Total | | | 15327.84 |

**PART B: Summarised financial position of the Government of Goa as on
31 March 2012**

(₹ in crore)

| As on 31 March 2011 | | Liabilities | As on 31 March 2012 | |
|------------------------|----------------|--|------------------------|-----------------|
| 6057.92 | 2398.80 | Internal Debt | | 6253.59 |
| | 2610.06 | Market Loans bearing interest | 2761.19 ^R | |
| | | Market Loans not bearing interest | -- | |
| | 18.72 | Loans from LIC | 16.73 | |
| | 3429.14 | Loans from other institutions | 3475.67 | |
| | | Ways and Means Advances/overdraft | -- | |
| | | Overdraft from Reserve Bank of India | -- | |
| 556.22 | | Loans and Advances from Central Government | | 618.78 |
| | | Pre 1984-85 loans | -- | |
| | 85.33 | Non-Plan Loans | 57.99 | |
| | 461.43 | Loans for State Plan Schemes | 551.67 | |
| | 0.05 | Loans for Central Plan Schemes | 0.04 | |
| | 9.41 | Loans for Centrally Sponsored Plan Schemes | 9.08 | |
| 30.00 | | Contingency Fund | | 30.00 |
| 1295.40 | | Small savings, Provident Fund etc. | | 1466.56 |
| 854.29 | | Deposits | | 1011.64 |
| 605.45 | | Reserve Funds | | 672.31 |
| 154.27 | | Remittance balances | | 150.53 |
| 114.56 | | Suspense and Miscellaneous | | 216.20 |
| 9668.11 | | | | 10419.61 |
| As on 31 March 2010 | | Assets | As on 31 March 2011 | |
| 8180.36 | | Gross Capital Outlay on Fixed Assets | | 9364.13 |
| | 382.16 | Investment in shares of Companies, Corporation etc. | 401.17 | |
| | 7798.20 | Other Capital Outlay | 8962.96 | |
| 115.77 | | Loans and Advances | | 109.59 |
| | | Loans for Power Projects | -- | |
| | 54.11 | Other Development Loans | 58.74 | |
| | 61.66 | Loans to Government Servants and Miscellaneous loans | 50.85 | |
| | | Reserve Fund Investments | | |
| 0.67 | | Advances | | 0.67 |
| | | Suspense & Miscellaneous Balances | | |
| 1147.31 | | Cash | | 1018.41 |
| | 0.00 | Cash in Treasuries and Local Remittances | -- | |
| | -69.20 | Deposits with Reserve Bank | 14.75 | |
| | 1.48 | Departmental Cash Balances | 1.48 | |
| | 0.16 | Permanent Advances | 0.17 | |
| | 831.08 | Cash Balance Investments | 558.63 | |
| | 383.79 | Earmarked Fund Investment | 443.38 | |
| | | Deficit on Government Accounts | | |
| 216.60 | -658.16 | Revenue Deficit of the current year | | -73.19 |
| | | (i) Miscellaneous Deficit | -1.17 | |
| | 874.76 | Accumulated deficit as on 31 March 2012 | 111.76 | |
| | | Appropriation to Contingency Fund | -30.00 | |
| 7.40 | | Net effect of Balances taken over | | |
| | -431.66 | Balances taken over on 30 May 1987 under capital | -431.66 | |
| | 424.26 | Net result of allocation of Capital Expenditure | 424.26 | |
| 9668.11 | | | | 10419.61 |

^R see note below table 1.1 and paragraph 1.5.1

APPENDIX 1.4

(Referred to in paragraph 1.6)

Time series data on the State Government finances

(`in crore)

| | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| Part-A. Receipts | | | | | |
| 1. Revenue Receipts | 2944 | 3528 | 4100 | 5442 | 5781 |
| (i) Tax Revenue | 1359(46) | 1694(48) | 1762(43) | 2139(39) | 2551(44) |
| Taxes on Agricultural Income | - | - | - | - | - |
| Taxes on Sales, Trade etc. | 879(64) | 1132(67) | 1142(65) | 1380(65) | 1653(65) |
| State Excise | 76(6) | 89(5) | 104(6) | 139(6) | 182(7) |
| Taxes on Vehicles | 82(6) | 90(5) | 105(6) | 130(6) | 140(5) |
| Stamps duty and Registration fees | 118(9) | 115(7) | 111(6) | 152(7) | 184(7) |
| Land Revenue | 7(1) | 9(1) | 11(1) | 8 | 8 |
| Taxes on goods and passenger | 113(8) | 157(9) | 161(9) | 172(8) | 210(8) |
| Other Taxes | 84(6) | 102(6) | 128(7) | 158(7) | 174(7) |
| (ii) Non-Tax Revenue | 1043(36) | 1236(35) | 1731(42) | 2269(42) | 2313(40) |
| (iii) State's share in Union taxes and duties | 394(13) | 415(12) | 428(11) | 584(11) | 681(12) |
| (iv) Grants-in-aid from Government of India | 148(5) | 183(5) | 179(4) | 450(8) | 236(4) |
| 2. Misc. Capital Receipts | - | - | - | - | - |
| 3. Recoveries of Loans and Advances | 6 | 10 | 13 | 15 | 16 |
| 4. Total Revenue and Non debt capital receipt (1+2+3) | 2950 | 3538 | 4113 | 5457 | 5797 |
| 5. Public Debt Receipts | 505 | 663 | 632 | 745 | 537 |
| Internal Debt (excluding Ways & Means Advances and Overdrafts) | 414 | 609 | 719 | 717 | 324 |
| Net transactions under Ways and Means Advances and Overdraft | - | - | - | - | - |
| Loans and Advances from Government of India | 91 | 54 | (-)87 | 28 | 213 |
| 6. Total Receipts in the Consolidated Fund (4+5) | 3455 | 4201 | 4745 | 6202 | 6334 |
| 7. Contingency Fund Receipts | 170 | - | - | 3 | - |
| 8. Public Accounts receipts | 4038 | 5025 | 6178 | 6993 | 7550 |
| 9. Total receipts of the State (6+7+8) | 7663 | 9226 | 10923 | 13198 | 13884 |
| Part B. Expenditure/Disbursement | | | | | |
| 10. Revenue Expenditure | 2778(80) | 3425(79) | 4227(80) | 4784(80) | 5484(82) |
| Plan | 566(20) | 619(18) | 758(18) | 927(19) | 1110(20) |
| Non-plan | 2212(80) | 2806(82) | 3469(82) | 3857(81) | 4374(80) |
| General Services (including Interests payments) | 837(30) | 1062(31) | 1351(32) | 1487(31) | 1633(30) |
| Social Services (including GIA & contributions) | 931(34) | 1192(35) | 1487(35) | 1774(37) | 1952(36) |
| Economic Services (including GIA & contributions) | 1010(36) | 1171(34) | 1389(33) | 1522(32) | 1899(35) |
| 11. Capital Expenditure | 688(20) | 897(21) | 1084(20) | 1221(20) | 1184(22) |
| Plan | 683(99) | 898(100) | 1078(99) | 1215(99) | 1182(100) |
| Non-plan | 5(1) | (-) 1(0) | 6(1) | 6(1) | 2 |
| General Services | 96(14) | 151(17) | 179(17) | 205(17) | 202(17) |
| Social Services | 142(21) | 188(21) | 211(19) | 206(17) | 239(20) |
| Economic Services | 450(65) | 558(62) | 694(64) | 810(66) | 743(63) |

| | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 |
|--|---------|---------|---------|---------|---------|
| Part B. Expenditure/Disbursement | | | | | |
| 12. Disbursement of Loans and Advances | 25 | 29 | 37 | 16 | 9 |
| 13. Total (10+11+12) | 3491 | 4351 | 5348 | 6021 | 6677 |
| 14. Repayments of Public Debt | 68 | 166 | 178 | 208 | 278 |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 51 | 118 | 105 | 109 | 128 |
| Net transactions under Ways and Means Advances and Overdraft | - | - | - | - | - |
| Loans and Advances from Government of India | 17 | 48 | 73 | 99 | 150 |
| 15. Appropriation to Contingency Fund | - | - | - | - | - |
| 16. Total disbursement out of Consolidated Fund (13+14+15) | 3559 | 4517 | 5526 | 6229 | 6955 |
| 17. Contingency Fund disbursements | 170 | - | 3 | - | - |
| 18. Public Accounts disbursements | 3704 | 4642 | 5471 | 6535 | 7057 |
| 19. Total disbursement by the State (16+17+18) | 7433 | 9159 | 11000 | 12764 | 14012 |
| Part C. Deficits | | | | | |
| 20. Revenue Deficit(-)/Revenue Surplus (+)(1-10) | (+)166 | (+)103 | (-)127 | (+)658 | (+)297 |
| 21. Fiscal Deficit (4-13) | (-)541 | (-)813 | (-)1235 | (-)564 | (-)880 |
| 22. Primary Deficit(-)/Surplus(+) (21+23) | (-)94 | (-)303 | (-)652 | (+)86 | (-)175 |
| Part D. Other data | | | | | |
| 23. Interest Payments (included in revenue expenditure) | 447 | 510 | 583 | 650 | 705 |
| 24. Financial Assistance to local bodies etc. | 333 | 448 | 590 | 736 | 835 |
| 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)* | 19346 | 22358 | 25882 | 32563 | 44460 |
| 28. Outstanding fiscal liabilities (year end) | 6289 | 7058 | 8075 | 8985 | 9579 |
| 29. Outstanding guarantees including interest (year end) | 311 | 166 | 148 | 181 | 185 |
| 30. Maximum amount guaranteed (year end) | 528 | 603 | 603 | 342 | 305 |
| 31. Number of incomplete projects | 2 | 5 | 19 | 93 | 85 |
| 32. Capital blocked in incomplete projects | 609 | 720 | 856 | 933 | 1571 |
| 33. Grants-in-aid and contributions (included in revenue expenditure of General, Social & Economic Services) | 333 | 442 | 586 | 772 | 830 |

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

* Corrected GSDP figures as intimated by Government of Goa for 2009-10 and 2010-11 adopted

| | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 |
|---|-----------------|----------|-----------|-----------|----------|
| Part E. Fiscal Health Indicator (In per cent) | | | | | |
| I Resource Mobilization | | | | | |
| Own Tax revenue/GSDP | 7.02 | 7.58 | 6.05 | 6.57 | 5.74 |
| Own Non-Tax Revenue/GSDP | 5.39 | 5.53 | 5.94 | 6.97 | 5.20 |
| Central Transfer/GSDP | 2.04 | 1.86 | 1.47 | 1.79 | 1.53 |
| II Expenditure Management | | | | | |
| Total Expenditure/GSDP | 18.05 | 19.46 | 18.36 | 18.49 | 15.02 |
| Total Expenditure/Revenue Receipts | 118.58 | 123.33 | 130.44 | 110.64 | 115.50 |
| Revenue Expenditure/Total Expenditure | 79.58 | 78.72 | 79.04 | 79.46 | 82.13 |
| Expenditure on Social Services/Total Expenditure | 26.67 | 27.42 | 27.80 | 18.45 | 18.72 |
| Expenditure on Economic Services/Total Expenditure | 28.93 | 26.91 | 25.97 | 23.48 | 26.52 |
| Capital Expenditure/Total Expenditure | 19.71 | 20.62 | 20.27 | 20.28 | 17.73 |
| Capital Expenditure on Social and Economic Services/Total Expenditure | 5.27 | 5.29 | 4.73 | 4.12 | 4.21 |
| III Management of Fiscal Imbalances | | | | | |
| Revenue deficit (surplus)/GSDP | 0.86 | 0.46 | (-0.44) | 2.02 | 0.67 |
| Fiscal deficit/GSDP | (-2.80) | (-3.64) | (-4.24) | (-1.73) | (-1.98) |
| Primary Deficit (surplus)/GSDP | (-0.49) | (-1.36) | (-2.24) | 0.26 | (-0.39) |
| Revenue Deficit/Fiscal Deficit | Revenue Surplus | | (-10.28) | (-116.67) | (-33.75) |
| Primary Revenue Balance/GSDP | 12.05 | 13.04 | 12.51 | 12.70 | 10.75 |
| IV Management of Fiscal Liabilities | | | | | |
| Fiscal Liabilities/GSDP | 32.51 | 31.57 | 27.72 | 27.59 | 21.55 |
| Fiscal Liabilities/RR | 213.62 | 200.06 | 196.95 | 165.10 | 165.70 |
| Primary deficit vis-a-vis quantum spread | (-32.76) | (-99.13) | (-148.76) | 13.65 | (-6.76) |
| Debt Redemption (Principal+Interest)/Total Debt Receipts | 101.98 | 101.96 | 120.41 | 115.17 | 183.05 |
| V Other Fiscal Health Indicator | | | | | |
| Return on Investment (in per cent) | 0.11 | 0.27 | 0.32 | 0.04 | 0.36 |
| Balance from Current Revenue (₹ in crore) | 625.34 | 586.54 | 508.64 | 688.16 | 327.23 |
| Financial Assets/Liabilities | 0.87 | 0.90 | 0.90 | 0.98 | 1.00 |

APPENDIX 1.5

(Referred to in paragraph 1.6.1)

Comparison of main components of tax revenue during 2009-12

(₹ 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 | 2009-10 | 1142.13 | 7.15 | 0.63 | 0.88 |
| | 2010-11 | 1380.05 | 7.99 | 0.58 | 0.96 |
| | 2011-12 | 1652.92 | 9.17 | 0.55 | 0.75 |
| State excise | 2009-10 | 104.46 | 8.17 | 7.82 | 3.66 |
| | 2010-11 | 139.16 | 7.75 | 5.57 | 3.64 |
| | 2011-12 | 182.03 | 8.85 | 4.86 | 3.05 |
| Stamp duty and registration fees | 2009-10 | 111.25 | 4.45 | 4.00 | 2.77 |
| | 2010-11 | 151.79 | 5.17 | 3.41 | 2.47 |
| | 2011-12 | 183.79 | 4.53 | 2.46 | 1.60 |
| Taxes on vehicles | 2009-10 | 105.12 | 2.21 | 2.10 | 2.93 |
| | 2010-11 | 130.40 | 2.48 | 1.90 | 3.07 |
| | 2011-12 | 140.45 | 2.49 | 1.77 | 3.71 |

APPENDIX - 2.1

(Referred to in paragraph 2.3.1)

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

(₹ in crore)

| Sl. No. | Grant/Appropriation | Total provision | Actual expenditure | Savings | Percentage |
|------------------------|---|-----------------|--------------------|---------|------------|
| Revenue (Voted) | | | | | |
| 1 | 10-Notary Services | 6.00 | 3.69 | 2.31 | 39 |
| 2 | 12-Commercial Taxes | 13.02 | 10.15 | 2.87 | 22 |
| 3 | 13-Transport | 84.77 | 38.60 | 46.17 | 54 |
| 4 | 15-Collectrate(North Goa) | 26.50 | 14.30 | 12.20 | 46 |
| 5 | 16-Collectrate(South Goa) | 21.25 | 10.91 | 10.34 | 49 |
| 6 | 19-Industries,Trade and Commerce | 41.83 | 16.55 | 25.28 | 60 |
| 7 | 23-Home | 3.80 | 1.71 | 2.09 | 55 |
| 8 | 25-Home Guard and Civil Defence | 8.10 | 5.33 | 2.77 | 34 |
| 9 | 30-Small Savings and Lotteries | 16.60 | 2.73 | 13.87 | 83 |
| 10 | 32-Finance | 13.00 | 1.60 | 11.40 | 88 |
| 11 | 33-Revenue | 7.17 | 4.68 | 2.49 | 35 |
| 12 | 43-Art and Culture | 142.48 | 92.27 | 50.21 | 35 |
| 13 | 45-Archives and Archaeology | 10.40 | 7.92 | 2.48 | 24 |
| 14 | 50-Goa College of Pharmacy | 9.08 | 6.48 | 2.60 | 29 |
| 15 | 52-Labour | 46.40 | 21.34 | 25.06 | 54 |
| 16 | 54-Town and Country Planning | 10.46 | 7.45 | 3.01 | 29 |
| 17 | 55-Municipal Administration | 126.90 | 71.12 | 55.78 | 44 |
| 18 | 57-Social Welfare | 208.24 | 146.38 | 61.86 | 30 |
| 19 | 60-Employment | 51.43 | 1.45 | 49.98 | 97 |
| 20 | 61-Craft men Training | 39.92 | 29.74 | 10.18 | 26 |
| 21 | 62-Law | 22.82 | 13.58 | 9.24 | 40 |
| 22 | 65-Animal Husbandry and Veterinary Services | 47.64 | 29.58 | 18.06 | 38 |
| 23 | 66-Fisheries | 32.64 | 22.47 | 10.17 | 31 |
| 24 | 70-Civil Supplies | 25.84 | 19.42 | 6.42 | 25 |
| 25 | 71-Co-operation | 14.31 | 10.63 | 3.68 | 26 |
| 26 | 72-Science Technology and Environment | 7.17 | 4.84 | 2.33 | 32 |
| 27 | 75-Planning,Statistics and Evaluation | 17.12 | 11.74 | 5.38 | 31 |
| 28 | 78-Tourism | 52.23 | 39.03 | 13.20 | 25 |
| 29 | 81-Tribal Welfare | 15.00 | 9.80 | 5.20 | 35 |
| 30 | 83-Mines | 106.75 | 2.60 | 104.15 | 98 |

| Sl. No. | Grant/Appropriation | Total provision | Actual expenditure | Savings | Percentage |
|------------------------|---|-----------------|--------------------|---------|------------|
| Capital (Voted) | | | | | |
| 1 | 8-Treasury and Accounts Administration | 13.03 | 2.90 | 10.13 | 78 |
| 2 | 13-Transport | 66.08 | 7.20 | 58.88 | 89 |
| 3 | 26-Fire and Emergency Services | 9.79 | 6.65 | 3.14 | 32 |
| 4 | 31-Panchayats | 5.15 | 1.98 | 3.17 | 62 |
| 5 | 32-Finance | 225.00 | 154.53 | 70.47 | 31 |
| 6 | 34-School Education | 26.08 | 18.57 | 7.51 | 29 |
| 7 | 36-Technical Education | 8.42 | 2.89 | 5.53 | 66 |
| 8 | 43-Art and Culture | 37.51 | 10.29 | 27.22 | 73 |
| 9 | 55-Archives and Archaeology | 10.44 | 0.31 | 10.13 | 97 |
| 10 | 47-Goa Medical College and Hospital | 23.15 | 15.31 | 7.84 | 34 |
| 11 | 48-Health Services | 8.39 | 3.19 | 5.20 | 62 |
| 12 | 51-Goa Dental College | 17.60 | 0.85 | 16.75 | 95 |
| 13 | 57-Social Welfare | 12.02 | 2.50 | 9.52 | 79 |
| 14 | 58-Women and Child Development | 3.33 | 0.96 | 2.37 | 71 |
| 15 | 61-Craftmen Training | 19.32 | 6.80 | 12.52 | 65 |
| 16 | 62-Law | 6.84 | 1.49 | 5.35 | 78 |
| 17 | 64-Agriculture | 11.61 | 4.40 | 7.21 | 62 |
| 18 | 65-Animal Husbandry and Veterinary Services | 2.85 | 1.39 | 1.46 | 51 |
| 19 | 71-Co-operation | 12.13 | 5.79 | 6.34 | 52 |
| 20 | 78-Tourism | 43.20 | 25.36 | 17.84 | 41 |
| 21 | 81-Tribal Welfare | 10.00 | 7.00 | 3.00 | 30 |

APPENDIX - 2.2

(Referred to in paragraph 2.3.5)

Cases where supplementary provision (₹ 10 lakh or more in each case) proved unnecessary

(₹ in crore)

| Sl. No. | Number and Name of the Grant | Original Provision | Actual Expenditure | Savings out of Original Provision | Supplementary Provision |
|------------------------|---|--------------------|--------------------|-----------------------------------|-------------------------|
| Revenue (Voted) | | | | | |
| 1 | 2-General Administration and Co-ordination | 42.35 | 42.09 | 0.26 | 0.80 |
| 2 | 19-Industries, Trade and Commerce | 31.63 | 16.55 | 15.08 | 10.20 |
| 3 | 23-Home | 3.30 | 1.71 | 1.59 | 0.50 |
| 4 | 27-Official Language | 2.12 | 1.92 | 0.20 | 0.25 |
| 5 | 31-Panchayats | 99.58 | 88.17 | 11.41 | 4.00 |
| 6 | 35-Higher Education | 126.75 | 122.59 | 4.16 | 5.70 |
| 7 | 42-Sports and Youth Affairs | 56.93 | 47.70 | 9.23 | 0.50 |
| 8 | 45-Archives and Archaeology | 10.30 | 7.92 | 2.38 | 0.10 |
| 9 | 47-Goa Medical College and Hospital | 159.85 | 154.53 | 5.32 | 7.77 |
| 10 | 51-Goa Dental College | 11.70 | 10.63 | 1.07 | 0.59 |
| 11 | 58-Women and Child development | 56.64 | 52.93 | 3.71 | 1.77 |
| 12 | 61-Craftsmen Training | 35.21 | 29.74 | 5.47 | 4.70 |
| 13 | 62-Law | 17.50 | 13.58 | 3.92 | 5.31 |
| 14 | 65-Animal Husbandry and Veterinary Services | 45.39 | 29.58 | 15.81 | 2.25 |
| 15 | 66-Fisheries | 29.97 | 22.47 | 7.50 | 2.67 |
| 16 | 67-Port Administration | 5.92 | 5.45 | 0.47 | 0.60 |
| 17 | 71-Co-operation | 12.60 | 10.63 | 1.97 | 1.72 |
| 18 | 74-Water Resources | 83.66 | 80.72 | 2.94 | 5.16 |
| 19 | 75-Planning, Statistics and Evaluation | 16.82 | 11.74 | 5.08 | 0.30 |
| 20 | 78-Tourism | 48.23 | 39.03 | 9.20 | 4.00 |
| Capital (Voted) | | | | | |
| 1 | 16-Collectrate(South Goa) | 20.00 | 18.79 | 1.21 | 0.20 |
| 2 | 21-Public Works | 442.45 | 427.28 | 15.17 | 50.00 |
| 3 | 26-Fire and Emergency Services | 8.00 | 6.65 | 1.35 | 1.79 |
| 4 | 31-Panchayats | 4.15 | 1.98 | 2.17 | 1.00 |
| 5 | 32-Finance | 205.00 | 154.53 | 50.47 | 20.00 |
| 6 | 36-Technical Education | 3.42 | 2.89 | 0.53 | 5.00 |
| 7 | 38-Government Polytechnic(Bicholim) | 1.07 | 0.81 | 0.26 | 1.57 |
| 8 | 42-Sports and Youth Affairs | 24.92 | 12.73 | 12.19 | 67.00 |
| 9 | 48-Health Services | 7.39 | 3.19 | 4.20 | 1.00 |
| 10 | 51-Goa Dental College | 8.00 | 0.85 | 7.15 | 9.60 |
| 11 | 61-Craftsmen Training | 8.92 | 6.80 | 2.12 | 10.40 |
| 12 | 62-Law | 2.00 | 1.49 | 0.51 | 4.84 |
| 13 | 78-Tourism | 41.76 | 25.36 | 16.4 | 1.44 |
| Total | | 1673.53 | 1453.03 | 220.50 | 232.73 |

APPENDIX - 2.3

(Referred to in paragraph 2.3.6)

Excess/unnecessary/insufficient re-appropriation of funds

(₹ in lakh)

| Sl. No. | Grant No. | Description | Head of Accounts | Re-appropriation | Final Excess (+) / Saving (-) |
|---------|-----------|---|-------------------|------------------|-------------------------------|
| 1 | 1 | Legislature Secretariat | 2011(103)(01) | (-)24.46 | (-)126.51 |
| 2 | 2 | General Administration & Co-ordination | 3451(090)(07) | (+)129.59 | (+)83.98 |
| 3 | 8 | Treasury and Accounts Administration(North Goa) | 2071(102)(01) | (-)500.00 | (-)1416.10 |
| 4 | 8 | Treasury and Accounts Administration(North Goa) | 2071(104)(01) | (-)250.30 | (-)1120.75 |
| 5 | 8 | Treasury and Accounts Administration(North Goa) | 2071(109)(02) | (-)1210.00 | (-)654.30 |
| 6 | 8 | Treasury and Account Administration(North Goa) | 2071(109)(03) | (-)1340.00 | (-)1052.07 |
| 7 | 8 | Treasury and Accounts Administration(North Goa) | 2071(109)(04) | (-)1005.00 | (-)664.99 |
| 8 | 8 | Treasury and Accounts Administration(North Goa) | 7610(800)(02) | (-)826.23 | (-)11.72 |
| 9 | 16 | Collectorate(South Goa) | 4059(01)(051)(02) | (-)150.00 | (-)34.22 |
| 10 | 18 | Jails | 4059(800)(01) | (-)62.05 | (-)33.49 |
| 11 | 21 | Public works | 2059(053)(01) | (+)70.43 | (-)39.88 |
| 12 | 21 | Public works | 4215(101)(13) | (-)123.89 | (-)144.37 |
| 13 | 21 | Public works | 5054(80)(800)(01) | (+)291.01 | (-)645.84 |
| 14 | 21 | Public works | 5054(80)(800)(02) | (+)33.62 | (-)74.54 |
| 15 | 31 | Panchayats | 4515(101)(04) | (-)130.77 | (-)107.57 |
| 16 | 34 | School Education | 2202(02)(109)(02) | (+)214.51 | (-)35.88 |
| 17 | 34 | School Education | 4202(800)(05) | (-)159.20 | (-)40.80 |
| 18 | 34 | School Education | 4202(01)(201)(01) | (+)323.48 | (-)211.12 |
| 19 | 34 | School Education | 4202(01)(202)(01) | (+)215.12 | (-)125.39 |
| 20 | 37 | Govt Polytechnic(Panji) | 2203(105)(01) | (-)35.20 | (-)39.38 |
| 21 | 40 | Goa College Of Engineering | 4202(02)(105)(01) | (+)60.91 | (-)41.99 |
| 22 | 42 | Sports and Youth Affairs | 4202(03)(800)(01) | (-)288.40 | (-)26.76 |
| 23 | 47 | Goa Medical College and Hospital | 4210(03)(105)(01) | (-)250.03 | (-)33.31 |
| 24 | 48 | Health Services | 2210(01)(110)(05) | (-)338.44 | (-)42.35 |
| 25 | 48 | Health Services | 4210(01)(110)(01) | (-)48.84 | (-)33.03 |
| 26 | 48 | Health Services | 4210(80)(796)(01) | (-)145.00 | (-)60.02 |
| 27 | 66 | Fisheries | 4405((101)(02) | (+)175.00 | (+)27.62 |
| 28 | 68 | Forests | 2406(01)(102)(06) | (-)54.28 | (-)34.41 |
| 29 | 68 | Forests | 2406(01)(800)(07) | (-)171.75 | (-)289.25 |

| Sl. No. | Grant No. | Description | Head of Accounts | Re-appropriation | Final Excess (+) / Saving (-) |
|---------|-----------|-------------|-------------------|------------------|-------------------------------|
| 30 | 68 | Forests | 2406(02)(110)(10) | (-)39.30 | (-)28.79 |
| 31 | 76 | Electricity | 2801(800)(02) | (-)300.00 | (+)35.55 |
| 32 | 76 | Electricity | 2801(05)(001)(01) | (+)29.51 | (-)126.04 |
| 33 | 76 | Electricity | 4801(05)(800)(22) | (-)256.28 | (-)34.95 |
| 34 | 76 | Electricity | 4801(05)(800)(24) | (-)192.00 | (+)25.18 |
| 35 | 76 | Electricity | 4801(800)(52) | (-)3225.04 | (+)43.32 |
| 36 | 76 | Electricity | 4801(05)(800)(41) | (+)35.04 | (-)39.29 |

APPENDIX - 2.4

(Referred to in paragraph 2.3.8)

Results of review of substantial surrenders made during the year

(₹ in crore)

| Sl. No. | Number & title of grant | Total provision | Amount of surrender | Percentage of surrender |
|------------------------|--|-----------------|---------------------|-------------------------|
| Revenue (Voted) | | | | |
| 1 | 13-Transport | 84.77 | 46.12 | 54 |
| 2 | 19-Industries, Trade and Commerce | 41.83 | 25.27 | 60 |
| 3 | 23-Home | 3.80 | 2.10 | 55 |
| 4 | 30-Small Savings and Lotteries | 16.60 | 13.87 | 84 |
| 5 | 32-Finance | 13.00 | 11.40 | 88 |
| 6 | 52-Labour | 46.40 | 25.03 | 54 |
| 7 | 83-Mines | 106.75 | 104.15 | 98 |
| Capital (Voted) | | | | |
| 8 | 1-Legislature Secretariat | 1.70 | 1.30 | 76 |
| 9 | 2-General Administration and Co-ordination | 18.20 | 18.13 | 99 |
| 10 | 8-Treasury and Accounts Administration | 13.03 | 9.97 | 77 |
| 11 | 10-Notary Services | 0.34 | 0.32 | 94 |
| - | 13-Transport | 66.08 | 58.85 | 89 |
| 12 | 15-Collectorate (North Goa) | 1.40 | 1.00 | 71 |
| 13 | 36-Technical Education | 8.42 | 5.41 | 64 |
| 14 | 38-Government Polytechnic (Bicholim) | 2.64 | 1.83 | 69 |
| 15 | 42-Sports and Youth Affairs | 91.92 | 78.82 | 86 |
| 16 | 43-Art and Culture | 37.51 | 26.75 | 71 |
| 17 | 45-Archives and Archaeology | 10.45 | 10.14 | 97 |
| 18 | 48-Health Services | 8.39 | 4.30 | 51 |
| 19 | 50-Goa College of Pharmacy | 0.86 | 0.46 | 53 |
| 20 | 51-Goa Dental College | 17.60 | 16.75 | 95 |
| 21 | 57-Social Welfare | 12.02 | 9.51 | 79 |
| 22 | 58-Women and Child Development | 3.33 | 2.37 | 71 |
| 23 | 61-Craftsmen Training | 19.32 | 12.33 | 64 |
| 24 | 62-Law | 6.84 | 5.22 | 76 |
| 25 | 71-Co-operation | 12.13 | 6.34 | 52 |
| Total | | 645.33 | 497.74 | |

APPENDIX - 2.5*(Referred to in paragraph 2.3.10)***Entire savings of various grants/appropriations surrendered due to non-utilisation of funds***(₹ in crore)*

| Sl. No. | Number and title of grant | Name of the Scheme (Head of Account) | Total provision | Amount of surrender | Percentage of surrender |
|-----------------------|--|--|-----------------|---------------------|-------------------------|
| Capital -Voted | | | | | |
| 1 | 2-General Administration And Co-ordination | 4059-Capital outlay on Public Works | 13.20 | 13.20 | 100 |
| | | 4250-Capital outlay on Other Social Services | 5.00 | 5.00 | 100 |
| 2 | 12-Commercial Taxes | 4059-Capital outlay on Public Works | 10.00 | 10.00 | 100 |
| 3 | 33-Revenue | 4059-Capital outlay on Public Works | 3.64 | 3.64 | 100 |
| 4 | 41-Goa Architecture College | 4202-Capital outlay on Education, Sports Art and Culture | 4.46 | 4.46 | 100 |
| 5 | 63-Rajya Sainik Board | 4059-Capital outlay on Public works | 3.04 | 3.04 | 100 |
| 6 | 75-Planning, Statistics and Evaluation | 4059-Capital outlay on Public works | 2.00 | 2.00 | 100 |
| 7 | 82-Information Technology | 4851-Capital outlay on Village and Small Industries | 1.00 | 1.00 | 100 |
| 8 | 83-Mines | 4853-Capital outlay on Non-ferrous mining & Metallurgical Industries | 3.25 | 3.25 | 100 |
| Total | | | 45.59 | 45.59 | 100 |

APPENDIX - 2.6*(Referred to in paragraph 2.3.10)***Details of savings of ₹ 10 lakh and above not surrendered***(₹ in crore)*

| Sl. No. | Number and Name of grant | Total grant | Expenditure | Savings | Savings surrendered | Savings not surrendered |
|---------|---|-------------|-------------|---------|---------------------|-------------------------|
| 1 | 01-Legislature Secretariat (Capital Voted) | 1.70 | 0.24 | 1.46 | 1.30 | 0.16 |
| 2 | 02-General Administration and Co-ordination(Revenue- Voted) | 43.15 | 42.09 | 1.06 | 0.89 | 0.17 |
| 3 | 07-Settlement & Land Records (Revenue- Voted) | 11.67 | 10.20 | 1.47 | 1.12 | 0.35 |
| 4 | 08-Treasury and Accounts Administration (North Goa) (Revenue- Voted) | 521.22 | 435.94 | 85.28 | 45.40 | 39.88 |
| - | 08-Treasury and Accounts Administration (North Goa) (Capital -Voted) | 13.03 | 2.90 | 10.13 | 9.97 | 0.16 |
| 5 | 14-Goa Sadan (Revenue- Voted) | 3.65 | 3.06 | 0.59 | 0.42 | 0.17 |
| 6 | 15-Collectorate(North Goa) (Revenue- Voted) | 26.50 | 14.30 | 12.20 | 12.04 | 0.16 |
| 7 | 16-Collectorate(South Goa) (Capital -Voted) | 20.20 | 18.79 | 1.41 | 1.07 | 0.34 |
| 8 | 17-Police (Revenue- Voted) | 221.20 | 191.40 | 29.80 | 29.06 | 0.74 |
| 9 | 18-Jails (Capital -Voted) | 17.50 | 15.29 | 2.21 | 1.87 | 0.34 |
| 10 | 21-Public Works (Revenue-Voted) | 528.43 | 500.39 | 28.04 | 25.28 | 2.76 |
| 11 | 26-Fire and Emergency Services (Capital- Voted) | 9.79 | 6.65 | 3.14 | 2.33 | 0.81 |
| 12 | 31-Panchayats (Revenue -Voted) | 103.58 | 88.17 | 15.41 | 14.38 | 1.03 |
| -- | 31-Panchayats (Capital- Voted) | 5.15 | 1.98 | 3.17 | 2.09 | 1.08 |
| 13 | 34-School Education (Revenue -Voted) | 712.53 | 614.22 | 98.31 | 95.68 | 2.63 |
| -- | 34-School Education (Capital -Voted) | 26.08 | 18.57 | 7.51 | 3.65 | 3.86 |
| 14 | 35-Higher Education (Revenue -Voted) | 132.45 | 122.59 | 9.86 | 9.72 | 0.14 |
| 15 | 36-Technical Education (Capital -Voted) | 8.42 | 2.89 | 5.53 | 5.41 | 0.12 |
| 16 | 37-Government Polytechnic (Panji) (Revenue -Voted) | 19.81 | 18.40 | 1.41 | 0.68 | 0.73 |
| 17 | 40-Goa College Of Engineering (Revenue- Voted) | 21.37 | 17.83 | 3.54 | 3.21 | 0.33 |
| -- | 40-Goa College of Engineering (Capital- Voted) | 12.06 | 10.19 | 1.87 | 1.33 | 0.54 |
| 18 | 42-Sports and Youth Affairs (Capital - Voted) | 91.92 | 12.73 | 79.19 | 78.82 | 0.37 |

| | Number and Name of grant | Total grant | Expenditure | Savings | Savings surrendered | Savings not surrendered |
|----|--|----------------|----------------|---------------|---------------------|-------------------------|
| 19 | 43-Art and Culture(Revenue- Voted) | 142.48 | 92.27 | 50.21 | 50.03 | 0.18 |
| -- | 43-Art and Culture(Capital- Voted) | 37.51 | 10.29 | 27.22 | 26.75 | 0.47 |
| 20 | 47-Goa Medical College and Hospital (Revenue - Voted) | 167.62 | 154.54 | 13.08 | 12.52 | 0.56 |
| -- | 47-Goa Medical College and Hospital (Capital - Voted) | 23.15 | 15.31 | 7.84 | 7.15 | 0.69 |
| 21 | 48-Health Services (Revenue- Voted) | 193.92 | 187.37 | 6.55 | 5.86 | 0.69 |
| -- | 48-Health Services (Capital -Voted) | 8.39 | 3.19 | 5.20 | 4.30 | 0.90 |
| 22 | 57-Social Welfare (Revenue -Voted) | 208.24 | 146.38 | 61.86 | 61.68 | 0.18 |
| 23 | 61-Craftsmen Training (Capital - Voted) | 19.32 | 6.80 | 12.52 | 12.33 | 0.19 |
| 24 | 62-Law (Capital -Voted) | 6.84 | 1.49 | 5.35 | 5.22 | 0.13 |
| 25 | 64-Agriculture (Revenue -Voted) | 90.43 | 85.78 | 4.65 | 4.47 | 0.18 |
| 26 | 65-Animal Husbandry and Veterinary Services (Capital- Voted) | 2.85 | 1.39 | 1.46 | 1.20 | 0.26 |
| 27 | 66-Fisheries (Revenue -Voted) | 32.64 | 22.47 | 10.17 | 9.95 | 0.22 |
| 28 | 68-Forests (Revenue -Voted) | 50.19 | 43.38 | 6.81 | 4.72 | 2.09 |
| 29 | 72-Science,Technology and Environment (Revenue - Voted) | 7.17 | 4.84 | 2.33 | 2.15 | 0.18 |
| 30 | 73-State Election Commission (Revenue -Voted) | 2.48 | 1.78 | 0.70 | 0.53 | 0.17 |
| 31 | 74-Water Resources (Revenue -Voted) | 88.82 | 80.71 | 8.11 | 7.93 | 0.18 |
| -- | 74-Water Resources (Capital -Voted) | 273.95 | 198.13 | 75.82 | 75.44 | 0.38 |
| 32 | 76-Electricity (Revenue- Voted) | 1180.00 | 1178.08 | 1.92 | 0.65 | 1.27 |
| 33 | 78-Tourism (Revenue -Voted) | 52.23 | 39.03 | 13.20 | 13.02 | 0.18 |
| -- | 78-Tourism (Capital - Voted) | 43.20 | 25.36 | 17.84 | 17.65 | 0.19 |
| 34 | 81-Tribal Welfare (Revenue Voted) | 15.00 | 9.81 | 5.19 | 4.94 | 0.25 |
| | Total | 5197.84 | 4457.22 | 740.62 | 674.21 | 66.41 |

APPENDIX - 2.7

(Referred to in paragraph 2.3.10)

Surrender of funds in excess of ₹ five crore in March 2012

(₹ in crore)

| Sl. No. | Grant No. | Total grant | Expenditure | Savings surrendered | Percentage of total provision |
|---------|--|-------------|-------------|---------------------|-------------------------------|
| 1 | 8-Treasury and Accounts Administration (North Goa) (Revenue Voted) | 521.22 | 435.93 | 45.40 | 9 |
| 2 | 8-Treasury and Accounts Administration (North Goa) (Capital Voted) | 13.03 | 2.90 | 9.97 | 77 |
| 3 | 13-Transport (Revenue Voted) | 84.77 | 38.60 | 46.12 | 54 |
| 4 | 13-Transport (Capital Voted) | 66.08 | 7.20 | 58.85 | 89 |
| 5 | 15-Collectorate (North Goa) (Revenue Voted) | 26.50 | 14.30 | 12.05 | 45 |
| 6 | 16-Collectorate (South Goa) (Revenue Voted) | 21.25 | 10.92 | 10.33 | 49 |
| 7 | 17-Police (Revenue Voted) | 221.20 | 191.40 | 29.05 | 13 |
| 8 | 19-Industries, Trade and Commerce (Revenue Voted) | 41.83 | 16.55 | 25.28 | 60 |
| 9 | 21-Public Works (Revenue Voted) | 528.43 | 500.40 | 25.29 | 5 |
| 10 | 21-Public Works (Capital Voted) | 492.44 | 427.28 | 57.15 | 12 |
| 11 | 30-Small Savings and Lotteries (Revenue Voted) | 16.60 | 2.73 | 13.87 | 84 |
| 12 | 31-Panchayats (Revenue Voted) | 103.58 | 88.17 | 14.38 | 14 |
| 13 | 32-Finance (Revenue Voted) | 13.00 | 1.60 | 11.40 | 88 |
| 14 | 32-Finance (Capital Voted) | 225.00 | 154.53 | 70.47 | 31 |
| 15 | 34-School Education (Revenue Voted) | 712.53 | 614.22 | 95.68 | 13 |
| 16 | 35-Higher Education (Revenue Voted) | 132.45 | 122.59 | 9.72 | 7 |
| 17 | 36-Technical Education (Capital Voted) | 8.42 | 2.89 | 5.41 | 64 |
| 18 | 42-Sports and Youth Affairs (Revenue Voted) | 57.43 | 47.70 | 9.68 | 17 |
| 19 | 42-Sports and Youth Affairs (Capital Voted) | 91.92 | 12.73 | 78.82 | 86 |
| 20 | 43-Art and Culture (Revenue Voted) | 142.48 | 92.27 | 50.03 | 35 |
| 21 | 43-Art and Culture (Capital Voted) | 37.51 | 10.29 | 26.75 | 71 |
| 22 | 45-Archives and Archaeology (Capital Voted) | 10.44 | 0.31 | 10.14 | 97 |
| 23 | 47-Goa Medical College and Hospital (Revenue Voted) | 167.62 | 154.53 | 12.52 | 7 |
| 24 | 47-Goa Medical College and Hospital (Capital Voted) | 23.15 | 15.31 | 7.15 | 31 |
| 25 | 48-Health Services (Revenue Voted) | 193.92 | 187.37 | 5.86 | 3 |
| 26 | 51-Goa Dental College (Capital Voted) | 17.60 | 0.85 | 16.75 | 95 |
| 27 | 52-Labour (Revenue Voted) | 46.40 | 21.34 | 25.03 | 54 |
| 28 | 55-Municipal Administration (Revenue Voted) | 126.90 | 71.12 | 55.68 | 44 |
| 29 | 57-Social Welfare (Revenue Voted) | 208.24 | 146.38 | 61.68 | 30 |
| 30 | 57-Social Welfare (Capital Voted) | 12.02 | 2.50 | 9.52 | 79 |
| 31 | 58-Women & Child Development (Revenue Voted) | 58.41 | 52.93 | 5.43 | 9 |
| 32 | 61-Craftsmen Training (Revenue Voted) | 39.92 | 29.74 | 10.12 | 25 |

| Sl. No. | Grant No. | Total grant | Expenditure | Savings surrendered | Percentage of total provision |
|---------|---|----------------|----------------|---------------------|-------------------------------|
| 33 | 61-Craftsmen Training (Capital Voted) | 19.33 | 6.81 | 12.33 | 64 |
| 34 | 62-Law (Revenue Voted) | 22.82 | 13.58 | 9.29 | 41 |
| 35 | 62-Law (Capital Voted) | 6.84 | 1.49 | 5.22 | 76 |
| 36 | 64-Agriculture (Capital Voted) | 11.61 | 4.40 | 7.14 | 61 |
| 37 | 65-Animal Husbandry and Veterinary Services (Revenue Voted) | 47.64 | 29.58 | 18.16 | 38 |
| 38 | 66-Fisheries (Revenue Voted) | 32.64 | 22.47 | 9.94 | 30 |
| 39 | 68-Forests (Capital Voted) | 19.62 | 10.39 | 9.12 | 46 |
| 40 | 70-civil Supplies (Revenue Voted) | 25.84 | 19.42 | 6.40 | 25 |
| 41 | 71-Co-operation (Capital Voted) | 12.13 | 5.79 | 6.33 | 52 |
| 42 | 74-water Resources (Revenue voted) | 88.82 | 80.71 | 7.92 | 9 |
| 43 | 74-water Resources (Capital voted) | 273.95 | 198.12 | 75.44 | 27 |
| 44 | 75-Planning, Statists & Evaluation (Revenue Voted) | 17.12 | 11.74 | 5.35 | 31 |
| 45 | 78-Tourism (Revenue Voted) | 52.23 | 39.03 | 13.02 | 25 |
| 46 | 78-Tourism (Capital Voted) | 43.20 | 25.36 | 17.65 | 41 |
| 47 | 82-Information Technology (Revenue Voted) | 56.28 | 46.85 | 9.65 | 17 |
| 46 | 83-Mines (Revenue Voted) | 106.75 | 2.59 | 104.15 | 98 |
| | Total | 4815.40 | 3956.88 | 1242.69 | |

APPENDIX – 3.1

(Referred to in paragraph 3.1)

Department-wise breakup of outstanding Utilisation Certificates as on June 2012

| Sl. No. | Name of the Department | No. of utilisation certificates | Amount (₹ in crore) |
|---------|---|---------------------------------|----------------------|
| 1 | Directorate of Education | 288 | 28.32 |
| 2 | Directorate of Technical Education | 15 | 1.37 |
| 3 | Directorate of Higher Education | 25 | 33.52 |
| 4 | Directorate of Sports and Youth Affairs | 359 | 49.60 |
| 5 | Town and Country Planning Department | 20 | 7.14 |
| 6 | Directorate of Municipal Administration | 854 | 266.44 |
| 7 | i) Directorate of Women and Child Welfare ii) Directorate of Social Welfare | 151 88 | 2.27 18.11 |
| 8 | Department of Science, Technology & Environment | 84 | 9.74 |
| 9 | i) Directorate of Panchayats (South) ii) Directorate of Panchayats (North) | 1439 1507 | 21.36 110.22 |
| 10 | i) General Administration Department ii) Directorate of Official Language iii) Legislature Department | 5 4 7 | 0.13 0.24 0.24 |
| 11 | Directorate of Health Services | 22 | 7.36 |
| 12 | Institute of Psychiatry and Human Behaviour | 1 | 0.01 |
| 13 | Directorate of Small Savings and Lotteries | 13 | 27.76 |
| 14 | Directorate of Art and Culture | 1947 | 59.17 |
| 15 | Directorate of Agriculture | 75 | 0.26 |
| 16 | Forests Department | 7 | 1.88 |
| 17 | Goa Sate Legal Services Authority | 11 | 1.41 |
| 18 | Under Secretary, Finance (Home) | 7 | 0.41 |
| 19 | Under Secretary, Revenue | 4 | 2.09 |
| 20 | Law Department | 1 | 0.19 |
| | TOTAL | 6934 | 649.24 |

APPENDIX – 3.2
(Referred to in paragraph 3.2)

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

| Sl. No. | Name of the institution | Year for which accounts had not been received | Grant received during preceding year (₹ in lakh) |
|---------------------------------|---|---|--|
| Directorate of Education | | | |
| 1 | A. J. De Almeida High School, Ponda | 2005-06 to 2010-11 | 104.65 |
| 2 | A.I.M. Salcete High School, Malbhat | 2005-06 to 2010-11 | 31.00 |
| 3 | Azmane High School, Neura | 2006-07 to 2010-11 | 35.17 |
| 4 | Blessed Joseph Vaz High School, Sancoale | 2007-08 to 2010-11 | 29.60 |
| 5 | Cuncolim United High School, Cuncolim | 2005-06 to 2010-11 | 34.20 |
| 6 | Dnyanprasarak Vidyalaya, Mapusa | 2005-06 to 2010-11 | 49.02 |
| 7 | Fatima Convent High School, Margao, Salcete | 2008-09 to 2010-11 | 4.55 |
| 8 | Guardian Angel High School, Sanvordem | 2008-09 to 2010-11 | 1.05 |
| 9 | Holy Spirit Institute, Margao | 2008-09 to 2010-11 | 1.25 |
| 10 | I.V.B.D. English School, Dhava li | 2005-06 to 2010-11 | 35.66 |
| 11 | Immaculate Conception High School, Dabal | 2008-09 to 2010-11 | 0.47 |
| 12 | Immaculate Conception High School, Avedem, Paroda | 2008-09 to 2010-11 | 0.52 |
| 13 | Immaculate Heart of Mary High School, Goa Velha | 2005-06 to 2010-11 | 25.92 |
| 14 | K.R.S.S. High School, Savoi Verem | 2005-06 to 2010-11 | 31.80 |
| 15 | Kasturaba Matoshree High School, Panaji | 2005-06 to 2010-11 | 38.36 |
| 16 | Keerti Vidyalaya Siolim, Bardez | 2008-09 to 2010-11 | 0.86 |
| 17 | L.D. Samant Memorial High School, Porvorim | 2005-06 to 2010-11 | 47.34 |
| 18 | Late V.G. Shenvi Vidyalaya, Rawanfond | 2005-06 to 2010-11 | 40.00 |
| 19 | Lokmanya Tilak Vidyalaya High School, Kavalem | 2005-06 to 2010-11 | 30.42 |
| 20 | Lokshikshan High School, Dhargal, Pernem | 2005-06 to 2010-11 | 23.16 |
| 21 | M & N English High School, Margao | 2008-09 to 2010-11 | 2.24 |
| 22 | M.I.B.K. High School, Khandepar | 2005-06 to 2010-11 | 53.08 |
| 23 | Mahalakshmi English High School, Talaulim | 2008-09 to 2010-11 | 2.01 |
| 24 | Manguirish Vidyalaya Aroba, Pernem | 2005-06 to 2010-11 | 20.75 |
| 25 | Mapusa High School, Mapusa | 2005-06 to 2010-11 | 26.69 |
| 26 | Marina English High School, Verna | 2007-08 to 2010-11 | 27.76 |
| 27 | Mata Secondary School No.1, Baina, Vasco | 2005-06 to 2010-11 | 44.88 |
| 28 | Municipal High School, Vasco, Mormugao | 2007-08 to 2010-11 | 35.44 |
| 29 | Mustifund High School, Panaji | 2005-06 to 2010-11 | 53.36 |
| 30 | Navdeep Vidyalaya, Shiroda | 2005-06 to 2010-11 | 27.70 |
| 31 | New English High School, Keri, Pernem | 2005-06 to 2010-11 | 34.09 |
| 32 | New Goa High School, Mapusa | 2008-09 to 2010-11 | 1.55 |
| 33 | New Era High School, Margao | 2008-09 to 2010-11 | 0.58 |
| 34 | Our Lady of Desterro's School, Desterro, Mormugao | 2008-09 to 2010-11 | 0.69 |
| 35 | Our Lady of Divar High School, Piedade | 2006-07 to 2010-11 | 23.09 |
| 36 | Our Lady of Succor High School, Nagoa | 2006-07 to 2010-11 | 32.49 |
| 37 | Our Lady of Carmel High School, Curtorim | 2006-07 to 2010-11 | 0.83 |
| 38 | Perpetual Succor High School, Navelim | 2005-06 to 2010-11 | 62.64 |
| 39 | Pragati Vidyalaya, Borim | 2005-06 to 2010-11 | 28.12 |
| 40 | Pope John XXIII High School, Quepem | 2008-09 to 2010-11 | 48.49 |
| 41 | Presentation Convent High School, Margao | 2008-09 to 2010-11 | 5.66 |
| 42 | Progress High School, Sanquelim, Bicholim | 2005-06 to 2010-11 | 61.50 |
| 43 | Progress High School, Panaji | 2008-09 to 2010-11 | 72.26 |

| Sl. No. | Name of the institution | Year for which accounts had not been received | Grant received during preceding year (₹ in lakh) |
|---------|--|---|--|
| 44 | R.P.R.S. High School, Bandoda | 2005-06 to 2010-11 | 27.68 |
| 45 | Radhakrishna Vidyalaya, Bicholim | 2008-09 to 2010-11 | 51.57 |
| 46 | Ramakant D. Khalap High School, Mandrem-Pernem | 2005-06 to 2010-11 | 37.72 |
| 47 | Sacred Heart High School, Parra-Bardez | 2005-06 to 2010-11 | 37.53 |
| 48 | Sarvodaya High School, Usgao | 2006-07 to 2010-11 | 24.63 |
| 49 | Sarvodaya Education Society High School, Curchorem | 2008-09 to 2010-11 | 60.37 |
| 50 | Shantadurga High School, Bicholim | 2008-09 to 2010-11 | 1.49 |
| 51 | Shiksha Sadan, Priol | 2005-06 to 2010-11 | 32.64 |
| 52 | Shree Navdurga Vidyalaya, Madkai-Ponda | 2007-08 to 2010-11 | 33.00 |
| 53 | Shri Bhagwati High School, Pernem | 2005-06 to 2010-11 | 51.69 |
| 54 | Shri Durga English School, Parsem-Pernem | 2005-06 to 2010-11 | 26.91 |
| 55 | Shri Hanuman Vidyalaya, Valpoi -Sattari | 2006-07 to 2010-11 | 35.94 |
| 56 | Shri Kamakshi High School, Shiroda | 2005-06 to 2010-11 | 47.22 |
| 57 | Shri Kamleshwar High School, Pethechawada | 2007-08 to 2010-11 | 27.44 |
| 58 | Shri Katyani Baneshwer Vidyalaya, Canacona | 2006-07 to 2010-11 | 25.35 |
| 59 | Shri Shantadurga Vidyalaya, Pirna-Bardez | 2007-08 to 2010-11 | 29.11 |
| 60 | Shri Shradhanand Vidyalaya, Paigunim | 2005-06 to 2010-11 | 36.04 |
| 61 | Shri Damodar Vidyalaya English High School, Margao | 2008-09 to 2010-11 | 61.64 |
| 62 | Smt. Chandrabhaga T. Naik High School, Curchorem | 2008-09 to 2010-11 | 38.34 |
| 63 | Smt. Hirabai Talaulikar High School, Sancordem | 2005-06 to 2010-11 | 30.23 |
| 64 | Smt. Kamalabai Hede High School, Shiroda-Ponda | 2008-09 to 2010-11 | 1.60 |
| 65 | St. Andrew's Institute, Vasco | 2005-06 to 2010-11 | 62.33 |
| 66 | St. Ann's High School, Tivim | 2008-09 to 2010-11 | 30.72 |
| 67 | St. Anthony High School, Duler-Mapusa | 2008-09 to 2010-11 | 42.93 |
| 68 | St. Anthony High School, Galgibaga | 2007-08 to 2010-11 | 31.12 |
| 69 | St. Anthony High School, Monte de Guirim | 2005-06 to 2010-11 | 49.07 |
| 70 | St. Clara High School, Assonora | 2005-06 to 2010-11 | 39.46 |
| 71 | St. Francis Xavier High School, Siolim | 2005-06 to 2010-11 | 48.73 |
| 72 | St. John of the Cross High School, Sanquelim | 2006-07 to 2010-11 | 52.78 |
| 73 | St. Joseph Convent High School, Nagoa-Verna | 2005-06 to 2010-11 | 30.64 |
| 74 | St. Joseph High School, Arpora | 2006-07 to 2010-11 | 2.96 |
| 75 | St. Joseph High School, Aquem-Alto, Margao | 2006-07 to 2010-11 | 36.23 |
| 76 | St. Mary High School, Ponda | 2007-08 to 2010-11 | 44.42 |
| 77 | St. Mary High School, Varca | 2008-09 to 2010-11 | 38.23 |
| 78 | St. Michael Convent High School, Vagator | 2005-06 to 2010-11 | 42.21 |
| 79 | St. Rita High School, Colvale | 2005-06 to 2010-11 | 41.32 |
| 80 | St. Thereza High School, Candolim | 2008-09 to 2010-11 | 46.55 |
| 81 | St. Thereza High School, Santo Estevam | 2005-06 to 2010-11 | 26.72 |
| 82 | St. Thereza Convent High School, Ganapoga-Raia | 2005-06 to 2010-11 | 32.73 |
| 83 | St. Thereza High School, Vasco | 2008-09 to 2010-11 | 45.32 |
| 84 | St. Thomas Boy's High School, Aldona-Bardez | 2007-08 to 2010-11 | 36.95 |
| 85 | St. Thomas Girl's High School, Aldona- Bardez | 2005-06 to 2010-11 | 38.14 |
| 86 | St. Xavier High School, Moira | 2008-09 to 2010-11 | 2.24 |
| 87 | Surashri Kesarbai Kerkar High School, Keri | 2008-09 to 2010-11 | 2.22 |
| 88 | T. B. Cunha New English High School, Aquem | 2006-07 to 2010-11 | 26.09 |
| 89 | Rosary High School, Miramar | 2005-06 to 2010-11 | 30.93 |
| 90 | V. D. & S. V. Wagle High School, Mangueshi | 2008-09 to 2010-11 | 44.40 |
| 91 | Vidhyaprasarak High School, Morjim-Pernem | 2008-09 to 2010-11 | 0.34 |
| 92 | Vijayanand High School, Mayem | 2007-08 to 2010-11 | 32.01 |
| | Directorate of Arts and Culture | | |
| 93 | Goa International Centre, Donapaula | 2007-08 to 2010-11 | 18.00 |

| Sl. No. | Name of the institution | Year for which accounts had not been received | Grant received during preceding year (₹ in lakh) |
|---|--|---|--|
| 94 | Entertainment Society of Goa, Panaji | 2007-08 to 2010-11 | 479.99 |
| Chief Town Planner | | | |
| 95 | Vasco Planning Development Authority, Vasco | 2007-08 to 2010-11 | N.A. |
| Directorate of Agriculture | | | |
| 96 | Users Groups and Self Help Group users of all talukas of Goa State | 2006-07 to 2010-11 | 28.04 |
| Directorate of Science, Technology & Environment | | | |
| 97 | Goa State Pollution Control Board, Panaji | 2007-08 to 2010-11 | 258.44 |
| Directorate of Panchayats | | | |
| 98 | Zilla Panchayat, North Goa | 2009-10 to 2010-11 | 522.16 |
| 99 | Zilla Panchayat, South Goa | 2009-10 to 2010-11 | 371.94 |
| Total | | | 4585.40 |

N.A. - Not Available

APPENDIX – 3.3

*(Referred to in paragraph 3.3)***Statement showing entrustment of audit/rendering of accounts/placement of SARs in Legislature of autonomous bodies as of September 2012**

| Sl. No. | Name of the body/authority | Period of entrustment of audit | Year for which accounts received | Year up to which audit report issued | Placement of reports before the Legislature |
|---------|--|--------------------------------|----------------------------------|--------------------------------------|---|
| 1 | Goa University | 1.4.2010 to 31.3.2015 | 2010-11 | 2010-11 | 2006-07/02.02.2011 |
| 2 | Goa Housing Board | 1.4.2012 to 31.3.2017 | 2010-11 | 2010-11 | 2008-09/05.10.2011 |
| 3 | Goa Tillari Irrigation Development Corporation | 1.4.2008 to 31.3.2012 | 2008-09 | 2008-09 | 2007-08/05.10.2011 |
| 4 | Khadi and Village Industries Board | 1.4.2008 to 31.3.2013 | 2007-08 | 2007-08 | 2006-07/31.01.2011 |
| 5 | Goa State Commission for Backward Classes | 1.4.2009 to 31.3.2014 | 2009-10 | 2009-10 | 2009-10/05.10.2011 |
| 6 | Goa Secondary and Higher Secondary Board | 1.4.2010 to 31.3.2015 | 2008-09 | 2008-09 | Not applicable |
| 7 | South Goa Zilla Panchayat | 1.4.2009 to 31.3.2014 | 2006-07 | 2006-07 | Not yet placed |
| 8 | North Goa Zilla Panchayat | 1.4.2009 to 31.3.2014 | 2006-07 | 2006-07 | Not yet placed |
| 9 | Goa State Legal Services Authority | As per Act | 2010-11 | 2010-11 | Not yet placed |
| 10 | District Legal Service Authority, South Goa | As per Act | 2008-09 | 2008-09 | Not yet placed |
| 11 | District Legal Service Authority, North Goa | As per Act | 2008-09 | 2008-09 | Not yet placed |

APPENDIX - 3.4*(Referred to in paragraph 3.4)***Position of arrears as on October 2012 in preparation of proforma accounts**

| Department | No. of undertakings under the Department | Accounts not finalised (name of undertaking) | Year up to which accounts finalised | Investment as per last accounts (₹ in crore) |
|------------------------|--|--|-------------------------------------|--|
| Inland Water Transport | 1 | River Navigation Department | 2005-06 | 108.29 |
| Power | 1 | Electricity Department | 2006-07 | 639.87 |
| Total | | | | 748.16 |

APPENDIX – 3.5

(Referred to in paragraph 3.5)

Department-wise/duration-wise breakup of the cases of misappropriations, losses and defalcations where final action was pending at the end of June 2012

(₹ in lakh)

| Sr. No. | Name of Department | Up to 5 years | 5 to 10 years | 10 years and above | Total No. of cases |
|---------|---|------------------|-----------------|--------------------|--------------------|
| 1 | General Administration Department | 1 (0.10) | - | - | 1 (0.10) |
| 2 | Director of Panchayats, Panaji | | 2 (0.54) | - | 2 (0.54) |
| 3 | Deputy Commandant General, Home Guards | - | - | 1 (4.95) | 1 (4.95) |
| 4 | Director General of Police | 4 (28.30) | - | - | 4 (28.30) |
| 5 | Director of Civil Supplies | 1 (3.02) | 2 (2.90) | - | 3 (5.92) |
| 6 | Chief Electrical Engineer, Panaji | 3 (9.66) | 1 (55.25) | 1 (40.24) | 5 (105.15) |
| 7 | Chief Engineer, PWD, Panaji | - | 1 (38.60) | - | 1 (38.60) |
| 8 | Dean, Goa Medical College, Bambolim | 1 (2.39) | - | - | 1 (2.39) |
| 9 | Director of Education, Panaji | - | - | 1 (0.77) | 1 (0.77) |
| 10 | Administrative Medical Officer, E.S.I. Scheme, Panaji | - | 1 (1.85) | - | 1 (1.85) |
| 11 | Director of Industries, Trade and Commerce, Panaji | 1 (0.01) | - | - | 1 (0.01) |
| 12 | Inspector General of Prisons | 1 (1.05) | - | - | 1 (1.05) |
| | Total | 12(44.53) | 7(99.14) | 3(45.96) | 22(189.63) |

(Figures in brackets indicate ₹ in lakh)

APPENDIX - 3.6*(Referred to in paragraph-3.6)***Pending DC bills up to 2011-12***(₹ in lakh)*

| Sr. No. | Department | Number of AC bills | Amount |
|---------|---|--------------------|----------------|
| 1 | Directorate of Fire & Emergency Service | 1 | 332.00 |
| 2 | Legislature Department | 4 | 8.77 |
| 3 | Collector, North Goa | 18 | 209.72 |
| 4 | Collector, South Goa | 6 | 62.89 |
| 5 | Water Resources Department | 23 | 82.07 |
| 6 | Directorate of Education | 19 | 42.38 |
| 7 | Directorate of Sports & Youth Affairs | 61 | 403.70 |
| 8 | Goa Medical College | 20 | 266.70 |
| 9 | Goa Dental College | 6 | 88.12 |
| 10 | Tourism Department | 13 | 792.12 |
| 11 | Information & Publicity Department | 5 | 80.30 |
| 12 | Directorate of Transport | 6 | 8.63 |
| 13 | Commissioner of Commercial Taxes | 2 | 16.00 |
| 14 | Directorate of Food and Drugs | 1 | 29.00 |
| 15 | Home Department | 3 | 7.74 |
| 16 | Directorate of Mines and Geology | 2 | 41.90 |
| 17 | Director General of Police | 15 | 388.00 |
| 18 | Directorate of Panchayat | 3 | 59.35 |
| 19 | Directorate of Social Welfare | 3 | 912.77 |
| 20 | Goa College of Art | 2 | 5.00 |
| 21 | Directorate of Higher Education | 3 | 8.09 |
| 22 | Directorate of Technical Education | 3 | 104.67 |
| 23 | Directorate of Industries, Trade & Commerce | 3 | 98.34 |
| 24 | Goa State Election Commission | 6 | 16.50 |
| 25 | Directorate of Women & Child Development | 23 | 29.42 |
| 26 | Goa Engineering College | 1 | 11.50 |
| | Total | 252 | 4105.68 |

Cases involving ₹ five lakh and above