

## 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.	2009-10 (as per 2011 census)		0.15 crore
3	a.	Density of Population (as per 2001 census) (All India Density = 325 persons per Sq. Km.)		258 persons per Sq. km.
	b.	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 (2001) (All India Average = 64.8 per cent)		82.01 per cent
	b.	Literacy (2011) (All India Average = 74.0 per cent)		87.40 per cent
6	Infant mortality *** (per 1000 live births) (All India Average = 50 per 1000 live births)			11.00
7	Life Expectancy at birth ** (All India Average = 63.5 years)			68.5 years
8	Gini Coefficient ****			
	a.	Rural (All India = 0.30)		0.32
	b.	Urban (All India = 0.37)		0.42
9	Gross State Domestic Product (GSDP) 2010-11 at current price			29873 crore
10	Per capita GSDP CAGR (2001-02 to 2010-11)		Goa	16.27 per cent
			General Category States	11.32 per cent
11	GSDP CAGR (2001-02 to 2009-10)		Goa	17.55 per cent
			General Category States	14.68 per cent
12	Population growth (2001-02 to 2010-11)		Goa	8.17 per cent
			General Category States	17.56 per cent
B. Financial Data**				
Particulars		2001-02 to 2009-10		2001-02 to 2010-11
CAGR		General Category States	Goa	Goa
		(In per cent)		
a.	of Revenue Receipts	15.20	10.29	12.58
b.	of Own Tax Revenue	14.53	15.18	15.85
c.	of Non Tax Revenue	13.87	5.41	7.99
d.	of Total Expenditure	13.53	11.17	11.33
e.	of Capital Expenditure	22.61	24.73	23.33
f.	of Revenue Expenditure on Education	12.73	14.60	15.58
g.	of Revenue Expenditure on Health	11.97	15.81	16.34
h.	of Salary and Wages	11.45	14.99	14.14
i.	of Pension	14.09	14.44	13.57

\* Source of General data: BPL (Planning Commission and NSSO data, 61 Round), \*\*\*\*Gini Coefficient (Unofficial estimates of Planning Commission and NSSO data, 61 Round 2004-05 MRP), \*\*Life Expectancy of birth (Office of the Registrar General of India, Ministry of Home Affairs) Economic Review 2010-11), Financial data is based on the Finance Accounts of the State Government \*\*\*Infant Mortality rate (SRS Bulletin January 2011).

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; closer to one inequality is higher.

## Part B: Structure and Form of Government Accounts

**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.

**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.

**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.

**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.

## 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 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)

	2006-07	2007-08	2008-09	2009-10	2010-11
Gross State Domestic Product (₹ in crore)	16467	19346	22358	25882	29873
Growth rate of GSDP (Per cent)	14.26	17.48	15.57	15.76	15.42
Source of GSDP : <a href="http://planning.commission.nic.in/data/data%20table/0211/data%2095.pdf">http://planning.commission.nic.in/data/data%20table/0211/data%2095.pdf</a>					

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

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

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

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

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

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.

Rolling targets for the years 2011-12 to 2013-14 in respect of fiscal indicators specified in FRBM rules, 2007 have not been prepared (March 2012).

## APPENDIX 1.3

(Referred to in paragraph 1.1.1)

## PART A: Abstract of Receipts and Disbursements for the year 2010-11

(`in crore)

Receipts			Disbursements				
2009-10		2010-11	2009-10	2010-11			
					Non-Plan	Plan	Total
Section-A: Revenue							
4100.27	<b>1. Revenue receipts</b>	5441.94	4227.47	<b>1. Revenue expenditure</b>	3856.67	927.11	4783.78
1762.34	Tax revenue	2139.57	1350.91	<b>General services</b>	1469.81	17.75	1487.56
			1487.08	<b>Social Services (inclusive of GIA and contribution)</b>	1180.44	593.86	1774.30
1731.20	Non-tax revenue	2268.60	708.49	Education, Sports, Art and Culture	693.09	182.51	875.60
			274.74	Health and Family Welfare	236.88	94.68	331.56
427.42	State's share of Union Taxes	584.21	263.16	Water Supply, Sanitation, Housing and Urban Development	187.59	107.30	294.89
			14.14	Information and Broadcasting	2.92	17.68	20.60
26.60	Non-Plan grants	13.66	19.89	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.46	21.99	22.45
88.18	Grants for State Plan Schemes	352.85	26.99	Labour and labour Welfare	17.65	12.47	30.12
			178.25	Social Welfare and Nutrition	40.39	157.23	197.62
64.53	Grants for Central and Centrally sponsored Plan Schemes	83.05	1.42	Others	1.46	0.00	1.46
			1389.48	<b>Economic Services- (inclusive of GIA and contribution)</b>	1206.42	315.50	1521.92
			126.34	Agriculture and Allied Activities	63.56	79.65	143.21
			74.86	Rural Development	30.01	54.62	84.63
			5.44	Special Areas Programmes	0.00	8.63	8.63
			67.49	Irrigation and Flood control	50.75	25.76	76.51
			818.66	Energy	856.68	26.23	882.91
			74.18	Industry and Minerals	6.76	72.44	79.20
			170.91	Transport	172.08	14.28	186.36
			4.14	Science, Technology and Environment	0.00	3.91	3.91
			47.46	General Economic Services	26.58	29.98	56.56
4100.27			4227.47	<b>Total</b>	3856.67	927.11	4783.78
127.20	<b>II. Revenue deficit carried over to Section B</b>			<b>II. Revenue deficit/Surplus carried over to Section B</b>			658.16
4227.47	<b>Total</b>	5441.94	4227.47	<b>Total</b>	3856.67	927.11	5441.94

Receipts			Disbursements				
2009-10		2010-11	2009-10	2010-11			Total
					Non-Plan	Plan	
<b>Section-B : Others</b>							
791.58	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	713.64		III. Opening Overdraft from Reserve Bank of India			
0.00	IV. Miscellaneous Capital receipts	0.00		IV. Capital Outlay			
			179.54	General Services	0.00	205.48	205.48
			210.98	Social Services	0.00	205.54	205.54
			68.97	Education, Sports, Art and Culture	0.00	86.04	86.04
			20.68	Health and Family Welfare	0.00	15.80	15.80
			113.53	Water Supply, Sanitation, Housing and Urban Development	0.00	96.44	96.44
			0.00	Information and Broadcasting	0.00	0.00	0.00
			6.17	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	4.95	4.95
			1.58	Social Welfare and Nutrition	0.00	2.31	2.31
			0.05	Other Social Services	0.00	0.00	0.00
			693.56	Economic Services	6.06	804.12	810.18
			20.57	Agriculture and Allied Activities	6.06	15.65	21.71
			2.81	Rural Development	0.00	0.75	0.75
			2.69	Special Areas Programmes	0.00	3.81	3.81
			185.57	Irrigation and Flood Control	0.00	209.18	209.18
			174.77	Energy	0.00	194.13	194.13
			16.31	Industry and Minerals	0.00	0.88	0.88
			263.95	Transport	0.00	356.36	356.36
			26.89	General Economic Services	0.00	23.36	23.36
			1084.08	Total	6.06	1215.14	1221.20
12.74	V. Recoveries of Loans and Advances	14.70	37.22	V. Loans and Advances disbursed	12.19	3.73	15.92
9.97	From Government Servants	12.17	33.23	To Government Servants	11.41		11.41
2.77	From Others	2.34	3.99	To Others	0.78	3.73	4.51
0.00	VI. Revenue Surplus brought down	658.16	127.20	VI. Revenue Deficit brought down			0.00

Receipts			Disbursements				
2009-10		2010-11	2009-10	2010-11			Total
					Non-Plan	Plan	
<b>631.99</b>	<b>VII. Public debt receipts</b>	<b>744.80</b>	<b>177.69</b>	<b>VII. Repayment of Public debt-</b>		<b>207.99</b>	<b>207.99</b>
0.00	External debt		0.00	External debt			
719.17	Internal debt other than Ways and Means Advances and overdrafts	717.16	104.70	Internal debt other than Ways and Means Advances and Overdrafts		181.51	181.51
0.00	Net transactions under Ways and Means Advances		0.00	Net transactions under Ways and Means Advances		0.00	0.00
0.00	Net transactions under overdraft		72.99	Repayment of Loans and Advances to Central Government		26.48	26.48
(-) 87.18	Loans and Advances from Central Government	27.64					
<b>0.00</b>	<b>VIII. Appropriation to Contingency Fund</b>	<b>2.99</b>	<b>0.00</b>	<b>VIII. Appropriation to Contingency Fund</b>			<b>0.00</b>
<b>0.06</b>	<b>IX. Amount transferred to Contingency Fund</b>		<b>2.99</b>	<b>IX. Expenditure from Contingency Fund</b>			
<b>6177.89</b>	<b>X. Public Account receipts-</b>	<b>6993.45</b>	<b>5471.44</b>	<b>X. Public Account disbursements</b>			<b>6535.32</b>
349.06	Small Savings and Provident Funds	293.96	96.96	Small Savings and Provident Funds			139.05
162.98	Reserve Funds	220.83	8.04	Reserve Funds			92.40
2795.62	Suspense and Miscellaneous	3481.30	2704.48	Suspense and Miscellaneous			3481.61
2617.62	Remittance	2711.01	2546.63	Remittances			2706.47
252.61	Deposits and Advances	286.35	115.33	Deposits and Advances			115.79
<b>0.00</b>	<b>XI. Closing Overdraft from Reserve Bank of India</b>		<b>713.64</b>	<b>XI. Cash Balance at end-</b>			<b>1147.31</b>
				Investment of earmarked balance		383.79	
				Deposits with Reserve Bank		-69.20	
				Departmental Cash Balance including permanent Advances		1.64	
				Cash Balance Investment		831.08	
<b>7614.26</b>	<b>Total</b>	<b>9127.74</b>	<b>7614.26</b>	<b>Total</b>			<b>9127.74</b>

**PART B: Summarised Financial position of the Government of Goa as on  
31 March 2011**

(₹ in crore)

As on 31 March 2010		Liabilities	As on 31 March 2011	
<b>2692.68</b>	2398.80	<b>Internal Debt</b>		<b>6057.92</b>
	-	Market Loans bearing interest	2610.06	
	20.71	Market Loans not bearing interest		
	273.17	Loans from LIC	18.72	
		Loans from other institutions	3429.14	
		Ways and Means Advances/overdraft		
		Overdraft from Reserve Bank of India		
<b>3384.64</b>	82.17	<b>Loans and Advances from Central Government</b>		<b>556.22</b>
	2898.00	Pre 1984-85 loans		
	398.49	Non-Plan Loans	85.33	
	0.05	Loans for State Plan Schemes	461.43	
	5.93	Loans for Central Plan Schemes	0.05	
		Loans for Centrally Sponsored Plan Schemes	9.41	
<b>27.01</b>		<b>Contingency Fund</b>		<b>30.00</b>
<b>1140.50</b>		<b>Small savings, Provident Fund etc.</b>		<b>1295.40</b>
<b>683.70</b>		<b>Deposits</b>		<b>854.29</b>
<b>477.02</b>		<b>Reserve Funds</b>		<b>605.45</b>
<b>149.74</b>		<b>Remittance balances</b>		<b>154.27</b>
<b>114.87</b>	2398.80	<b>Suspense and Miscellaneous</b>		<b>114.56</b>
<b>8670.16</b>				<b>9668.11</b>
As on 31 March 2010		Assets	As on 31 March 2011	
<b>6959.16</b>		<b>Gross Capital Outlay on Fixed Assets</b>		<b>8180.36</b>
	362.75	Investment in shares of Companies, Corporation etc.	382.16	
	6596.41	Other Capital Outlay	7798.20	
<b>114.55</b>		<b>Loans and Advances</b>		<b>115.77</b>
	0.00	Loans for Power Projects		
	52.32	Other Development Loans	54.11	
	62.23	Loans to Government Servants and Miscellaneous loans	61.66	
		<b>Reserve Fund Investments</b>		
	0.65	Advances		<b>0.67</b>
		<b>Suspense &amp; Miscellaneous Balances</b>		
<b>713.64</b>		<b>Cash</b>		<b>1147.31</b>
	0.00	Cash in Treasuries and Local Remittances	0.00	
	6.41	Deposits with Reserve Bank	-69.20	
	1.48	Departmental Cash Balances	1.48	
	0.14	Permanent Advances	0.16	
	402.12	Cash Balance Investments	831.08	
	303.49	Earmarked Fund Investment	383.79	
		<b>Deficit on Government Accounts</b>		
<b>874.76</b>	<b>127.20</b>	<b>Revenue Deficit of the current year</b>	<b>-658.16</b>	<b>216.60</b>
	0.00	(i) Miscellaneous Deficit		
	747.56	Accumulated deficit as on 31 March 2011	874.76	
		<b>Appropriation to Contingency Fund</b>		
<b>7.40</b>		<b>Net effect of Balances taken over</b>		<b>7.40</b>
	(-) 431.66	Balances taken over on 30 May 1987 under capital	<b>-431.66</b>	
	424.26	Net result of allocation of Capital Expenditure	424.26	
<b>8670.16</b>				<b>9668.11</b>

## APPENDIX 1.4

(Referred to in paragraph 1.3)

## Time series data on the State Government finances

(`in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
<b>Part-A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>2610</b>	<b>2944</b>	<b>3528</b>	<b>4100</b>	<b>5442</b>
<b>(i) Tax Revenue</b>	<b>1292(50)</b>	<b>1359(46)</b>	<b>1694(48)</b>	<b>1762(43)</b>	<b>2139(39)</b>
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade etc.	845(65)	879(64)	1132(67)	1142(65)	1380(65)
State Excise	57(4)	76(6)	89(5)	104(6)	139(6)
Taxes on Vehicles	75(6)	82(6)	90(5)	105(6)	130(6)
Stamps duty and Registration fees	116(9)	118(9)	115(7)	111(6)	152(7)
Land Revenue	6(1)	7(1)	9(1)	11(1)	8
Taxes on goods and passengers	138(11)	113(8)	157(9)	161(9)	172(8)
Other Taxes	55(4)	84(6)	102(6)	128(7)	158(7)
<b>(ii) Non-Tax Revenue</b>	<b>918(35)</b>	<b>1043(36)</b>	<b>1236(35)</b>	<b>1731(42)</b>	<b>2269(42)</b>
<b>(iii) State's share in Union taxes and duties</b>	<b>312(12)</b>	<b>394(13)</b>	<b>415(12)</b>	<b>428(11)</b>	<b>584(11)</b>
<b>(iv) Grants-in-aid from Government of India</b>	<b>88(3)</b>	<b>148(5)</b>	<b>183(5)</b>	<b>179(4)</b>	<b>450(8)</b>
<b>2. Misc. Capital Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3. Recoveries of Loans and Advances</b>	<b>6</b>	<b>6</b>	<b>10</b>	<b>13</b>	<b>15</b>
<b>4. Total Revenue and Non debt capital receipt (1+2+3)</b>	<b>2616</b>	<b>2950</b>	<b>3538</b>	<b>4113</b>	<b>5457</b>
<b>5. Public Debt Receipts</b>	<b>639</b>	<b>505</b>	<b>663</b>	<b>632</b>	<b>745</b>
Internal Debt (excluding Ways & Means Advances and Overdrafts)	100	414	609	719	717
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	539	91	54	(-)87	28
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>3255</b>	<b>3455</b>	<b>4201</b>	<b>4745</b>	<b>6202</b>
<b>7. Contingency Fund Receipts</b>	<b>-</b>	<b>170</b>	<b>-</b>	<b>-</b>	<b>3</b>
<b>8. Public Accounts receipts</b>	<b>3611</b>	<b>4038</b>	<b>5025</b>	<b>6178</b>	<b>6993</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>6866</b>	<b>7663</b>	<b>9226</b>	<b>10923</b>	<b>13198</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>2469(80)</b>	<b>2778(80)</b>	<b>3425(79)</b>	<b>4227(80)</b>	<b>4784(80)</b>
Plan	484(20)	566(20)	619(18)	758(18)	927(19)
Non-plan	1985(80)	2212(80)	2806(82)	3469(82)	3857(81)
General Services (including Interests payments)	786(32)	837(30)	1062(31)	1351(32)	1487(31)
Social Services (including GIA & contributions)	831(34)	931(34)	1192(35)	1487(35)	1774(37)
Economic Services (including GIA & contributions)	852(34)	1010(36)	1171(34)	1389(33)	1522(32)
<b>11. Capital Expenditure</b>	<b>626(20)</b>	<b>688(20)</b>	<b>897(21)</b>	<b>1084(20)</b>	<b>1221(20)</b>
Plan	622(99)	683(99)	898(100)	1078(99)	1215(99)
Non-plan	4(1)	5(1)	(-) 1(0)	6(1)	6(1)
General Services	83(13)	96(14)	151(17)	179(17)	205(17)
Social Services	122(19)	142(21)	188(21)	211(19)	206(17)
Economic Services	421(67)	450(65)	558(62)	694(64)	810(66)

	2006-07	2007-08	2008-09	2009-10	2010-11
<b>Part B. Expenditure/Disbursement</b>					
<b>12. Disbursement of Loans and Advances</b>	8	25	29	37	16
<b>13. Total (10+11+12)</b>	<b>3103</b>	<b>3491</b>	<b>4351</b>	<b>5348</b>	<b>6021</b>
<b>14. Repayments of Public Debt</b>	73	68	166	178	208
Internal Debt (excluding Ways and Means Advances and Overdrafts)	42	51	118	105	109
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	31	17	48	73	99
<b>15. Appropriation to Contingency Fund</b>	-	-	-	-	-
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>3176</b>	<b>3559</b>	<b>4517</b>	<b>5526</b>	<b>6229</b>
<b>17. Contingency Fund disbursements</b>	-	170	-	3	-
<b>18. Public Accounts disbursements</b>	<b>3519</b>	<b>3704</b>	<b>4642</b>	<b>5471</b>	<b>6535</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>6695</b>	<b>7433</b>	<b>9159</b>	<b>11000</b>	<b>12764</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit(-)/Revenue Surplus (+)(1-10)</b>	(+141)	(+166)	(+103)	(-)127	(+)658
<b>21. Fiscal Deficit (4-13)</b>	(-)487	(-)541	(-)813	(-)1235	(-)564
<b>22. Primary Deficit(-)/Surplus(+) (21+23)</b>	(-)60	(-)94	(-)303	(-)652	(+)86
<b>Part D. Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	427	447	510	583	650
<b>24. Financial Assistance to local bodies etc.</b>	309	333	448	590	736
<b>25. Ways and Means Advances (WMA)/Overdraft availed (days)</b>	-	-	-	-	-
Ways and Means advances availed	-	-	-	2.96	-
Overdraft availed	-	-	-	-	-
<b>26. Interest on WMA/Overdraft</b>	-	-	-	#	-
<b>27. Gross State Domestic Product (GSDP)*</b>	16467	19346	22358	25882	29873
<b>28. Outstanding fiscal liabilities (year end)*</b>	5694	6289	7058	8075	8985
<b>29. Outstanding guarantees including interest (year end)</b>	624	311	166	148	181
<b>30. Maximum amount guaranteed (year end)</b>	715	528	603	603	342
<b>31. Number of incomplete projects</b>	11	2	5	19	93
<b>32. Capital blocked in incomplete projects</b>	568.02	609	720	856	933
<b>33. Grants-in-aid and contributions (included in revenue expenditure of General, Social &amp; Economic Services)</b>	309	333	442	586	772

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

\* GSDP figures changed due to revision with base year (2004-05)

\* Figures in 2009-10 changed due to corrections

	2006-07	2007-08	2008-09	2009-10	2010-11
<b>Part E. Fiscal Health Indicators (In per cent) <sup>@</sup></b>					
<b>I Resource Mobilization</b>					
Own Tax revenue/GSDP	7.85	7.02	7.58	6.81	7.16
Own Non-Tax Revenue/GSDP	5.57	5.39	5.53	6.69	7.60
Central Transfers/GSDP	1.89	2.04	1.86	1.65	1.95
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	18.84	18.05	19.46	20.66	20.16
Total Expenditure/Revenue Receipts	118.89	118.58	123.33	130.44	110.64
Revenue Expenditure/Total Expenditure	79.57	79.58	78.72	79.04	79.46
Expenditure on Social Services/Total Expenditure	26.78	26.67	27.42	27.80	18.45
Expenditure on Economic Services/Total Expenditure	27.46	28.93	26.91	25.97	23.48
Capital Expenditure/Total Expenditure	20.17	19.71	20.62	20.27	20.28
Capital Expenditure on Social and Economic Services/Total Expenditure	5.29	5.27	5.29	4.73	4.12
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP	0.86	0.86	0.46	(-)0.49	2.20
Fiscal deficit/GSDP	(-)2.96	(-)2.80	(-)3.64	(-)4.77	(-)1.89
Primary Deficit (surplus)/GSDP	(-)0.36	(-)0.49	(-)1.36	(-)2.52	0.29
Revenue Deficit/Fiscal Deficit	Revenue Surplus			(-)10.28	(-)116.67
Primary Revenue Balance/GSDP	12.40	12.05	13.04	14.08	13.84
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	34.58	32.51	31.57	31.20	30.08
Fiscal Liabilities/RR	218.16	213.62	200.06	196.95	165.10
Primary deficit vis-a-vis quantum spread	(-)26.40	(-)32.76	(-)99.13	(-)148.76	13.65
Debt Redemption (Principal+Interest)/Total Debt Receipts	78.25	101.98	101.96	120.41	115.17
<b>V Other Fiscal Health Indicators</b>					
Return on Investment (in per cent)	0.15	0.11	0.27	0.32	0.04
Balance from Current Revenue (₹ in crore)	576.98	625.34	586.54	508.64	688.16
Financial Assets/Liabilities	0.83	0.87	0.90	0.90	0.98

<sup>@</sup> Figures differ due to change in GSDP figures

## APPENDIX 1.5

*(Referred to in paragraph 1.3.1)*

## Comparison of main components of Tax Revenue during 2008-11

*(₹ 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	2008-09	1131.64	5.82	0.51	0.83
	2009-10	1142.13	7.15	0.63	0.88
	2010-11	1380.05	7.99	0.58	0.96
State excise	2008-09	88.70	5.85	6.60	3.27
	2009-10	104.46	8.17	7.82	3.66
	2010-11	139.16	7.75	5.57	3.64
Stamp duty and registration fees	2008-09	115.37	3.51	3.04	2.09
	2009-10	111.25	4.45	4.00	2.77
	2010-11	151.79	5.17	3.41	2.47
Taxes on vehicles	2008-09	90.15	1.75	1.94	2.58
	2009-10	105.12	2.21	2.10	2.93
	2010-11	130.40	2.48	1.90	3.07

## 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	2004-05	98.55	1.52	(-) 8.33	(-) 96.15	0.40	(-) 7.93	Nil

## APPENDIX - 2.1

(Referred to in paragraph 2.3.1)

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

(₹ in crore)

Sl. No.	Grant/Appropriation	Total provision	Actual expenditure	Savings	Percentage
<b>Revenue (Voted)</b>					
1	12-Commercial taxes	11.57	8.79	2.78	24
2	15-Collectorate (North Goa)	17.73	13.54	4.19	24
3	16- Collectorate (South Goa)	13.63	9.54	4.09	30
4	30-Small Savings and Lotteries	18.50	14.44	4.06	22
5	43- Art and Culture	40.54	26.86	13.68	34
6	45- Archieves and Archaeology	9.82	6.62	3.20	33
7	51- Goa Dental College	11.81	7.66	4.15	35
8	52- Labour	37.96	17.97	19.99	53
9	62- Law	9.4	7.07	2.33	25
10	70- Civil Supplies	19.17	14.76	4.41	23
11	75- Planning Statistics and Evaluation	9.40	7.00	2.40	26
12	81- Tribal welfare	11.38	7.90	3.48	31
<b>Capital (Voted)</b>					
13	12- Commercial Tax	8.00	0.18	7.82	98
14	47- Goa Medical College	10.88	2.55	8.33	77
15	51- Goa Dental College	4.02	1.59	2.43	60
16	64- Agriculture	14.79	8.35	6.44	44
17	67- Ports Administration	19.52	3.10	16.42	84
18	68- Forests	3.70	1.00	2.70	73
19	71- Corporation	10.56	6.51	4.05	38
20	78- Tourism	49.94	23.36	26.58	53

## APPENDIX - 2.2

(Referred to in paragraph 2.3.5)

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

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
<b>Revenue (Voted)</b>					
1	6- Election Office	2.50	2.21	0.29	1.00
2	11- Excise	8.00	7.75	0.25	0.10
3	14- Goa Sadan	2.90	2.48	0.42	0.50
4	17- Police	184.75	182.75	2.00	6.29
5	25- Home Guards and Civil Defence	7.00	5.56	1.44	0.11
6	52- Labour	37.01	17.97	19.04	0.95
7	55- Municipal Administration	124.24	77.46	46.78	13.72
8	62- Law	8.40	7.07	1.33	1.00
9	65- Animal Husbandry and Veterinary Services	30.74	24.86	5.88	0.11
10	66- Fisheries	23.63	20.31	3.32	1.71
11	78- Tourism	32.38	30.38	2.00	3.51
<b>Capital (Voted)</b>					
12	58- Women and Child Development	2.89	2.31	0.58	0.88
13	67- Ports Administration	10.62	3.10	7.52	8.90
<b>Total</b>		<b>475.06</b>	<b>384.21</b>	<b>90.85</b>	<b>38.78</b>

## APPENDIX - 2.3

(Referred to in paragraph 2.3.6)

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

(₹ in lakh)

Sl. No.	Grant No.	Description	Head of Accounts	Re-appropriation	Final Excess (+) / Saving (-)
1	8	Treasury and Accounts Administration (North Goa)	2071(101)(01)	(-) 1800.00	(-) 123.90
2	8	Treasury and Accounts Administration (North Goa)	2071(105)(01)	(-)2464.21	(-)916.13
3	8	Treasury and Accounts Administration (North Goa)	2071(109)(02)	(-)1911.00	(-)2766.31
4	8	Treasury and Accounts Administration (North Goa)	2071(109)(03)	(-)1300.00	(-)1607.73
5	8	Treasury and Accounts Administration (North Goa)	2071(109)(04)	(-)500.00	(-)583.04
6	8	Treasury and Accounts Administration (North Goa)	2071(109)(05)	(-)400.00	(-)151.07
7	8	Treasury and Accounts Administration (North Goa)	2235(60)(102) (02)	(-)150.00	(-)119.30
8	14	Goa Sadan	2070 (115)(01)	(-) 53.41	(+) 43.55
9	21	Public Works	2059(80) (001)(02)	(-)183.58	(+) 43.14
10	21	Public Works	4215 (101)(03)	(-) 1042.17	(+)92.36
11	21	Public Works	4215 (101)(13)	(-) 175.08	(-)203.25
12	21	Public Works	5054(04)(796)(1)	(+)2120.36	(+)1024.52
13	31	Panchayats	4515 (101)(04)	(-) 117.59	(-) 130.41
14	34	School Education	2202 (106)(01)	(-)24.68	(-) 251.71
15	48	Health Services	2210 (103)(01)	(-)119.90	(+)25.48
16	61	Craftsmen Training	4202 (02)(105)(01)	(+)8.57	(-)27.62
17	68	Forests	2406 (102)(06)	(-) 14.47	(-) 29.19
18	68	Forests	4406 (070)(03)	(-) 260.00	(+)79.76
19	74	Water Resources	4711 (03)(103)(01)	(-) 68.27	(+) 49.93
20	82	Information and Technology	2852 (800)(04)	(-) 342.28	(-) 2500.16

## APPENDIX - 2.4

(Referred to in paragraph 2.3.8)

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

(₹ in lakh)

Sl. No.	Number & title of Grant	Total provision	Amount of Surrender	Percentage of Surrender
<b>Revenue (Voted)</b>				
1	32-Finance	5345.02	5205.56	97
2	52- Labour	3796.02	1998.36	53
<b>Capital (Voted)</b>				
3	42- Sports and Youth Affairs	9247.78	7651.64	83
4	47- Goa Medical College and Hospital	1088.00	742.70	68
5	49- Institute of Psychiatry and Human Behaviour	106.50	65.12	61
6	51- Goa Dental College	402.00	242.79	60
7	54- Town and Country Planning	60.00	39.86	66
8	66- Fisheries	311.00	199.44	64
9	67- Ports Administration	1952.45	1641.21	84
10	68- Forests	370.00	270.07	73
<b>Total</b>		<b>22678.77</b>	<b>18056.75</b>	

## APPENDIX - 2.5

(Referred to in paragraph 2.3.9)

Surrenders in excess of actual savings (₹ 10 lakh or more)

*(₹ in lakh)*

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Expenditure	Savings	Amount surrendered	Amount surrendered in excess
	<b>Revenue - Voted</b>					
1	13- Transport	4317.00	3535.17	781.83	806.41	24.58
2	21- Public Works	43608.89	42703.04	905.85	978.56	72.71
3	31- Panchayats	8467.02	8317.75	149.27	172.33	23.06
4	65- Animal Husbandry and Veterinary Services	3084.50	2486.42	598.08	608.67	10.59
	<b>Total</b>	<b>59477.41</b>	<b>57042.38</b>	<b>2435.03</b>	<b>2565.97</b>	<b>130.94</b>

## APPENDIX - 2.6

*(Referred to in paragraph 2.3.10)*

Entire savings of various grants/appropriations surrendered due to non-utilisation of funds

*(₹ in lakh)*

Sl. No.	Number & title of Grant	Name of the scheme (Head of Account)	Total provision	Amount of Surrender	Percentage of Surrender
<b>Capital - Voted</b>					
1	33- Revenue	4059-Capital outlay on Public Works	331.00	331.00	100
2	41- Goa Architecture College	4202- Capital outlay on Education, Sports, Art and Culture	40.00	40.00	100
3	52-Labour	4250 Capital Outlay on Other Social Services	1.00	1.00	100
4	75- Planning, Statistics and Evaluation	4059- Capital outlay on Public Works	1020.90	1020.90	100
5	82- Information Technology	4851- Capital outlay on Village and Small Industries	100.00	100.00	100
<b>Total</b>			<b>1492.90</b>	<b>1492.90</b>	<b>100</b>

## APPENDIX - 2.7

*(Referred to in paragraph 2.3.10)*

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

		<i>(₹ in lakh)</i>
Sl. No.	Number and Name of grants/appropriation	Savings
1	21- Public Works (Capital- Charged)	155.80
2	30- Small Savings and Lotteries (Revenue- Voted)	405.88
3	33-Revenue (Revenue-Voted)	65.26
4	34-School Education (Capital-Voted)	18.37
5	35- Higher Education (Capital-Voted)	84.03
6	74- Water Resources (Capital- Charged)	14.19
7	76- Electricity (Capital-Voted)	102.97
<b>Total</b>		<b>846.50</b>

## APPENDIX - 2.8

(Referred to in paragraph 2.3.10)

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

(₹ in crore)

Sl. No.	Number and Name of Grant	Total Grant	Expenditure	Savings	Savings surrendered	Savings remaining unsundered
1	1-Legislature Secretariat (Revenue-Voted)	12.73	12.15	0.58	0.30	0.28
2	6- Election Office (Revenue-Voted)	3.5	2.21	1.29	0.17	1.12
3	7-Settlement and Land Records (Revenue-Voted)	10.20	9.54	0.66	0.37	0.29
4	8-Treasury and Accounts Administration (North Goa) (Revenue -Voted)	520.96	394.04	126.92	61.40	65.52
5	17-Police (Revenue-Voted)	191.04	182.75	8.29	7.91	0.38
6	21-Public Works (Capital-voted)	445.06	382.24	62.82	58.75	4.07
7	26- Fire and Emergency Services(Capital-voted)	6.34	4.40	1.94	1.79	0.15
8	31-Panchayats (Capital-voted)	3.55	0.75	2.80	1.5	1.30
9	34-School Education (Revenue-Voted)	629.7	609.61	20.09	16.39	3.70
10	35- Higher Education (Revenue-Voted)	141.64	140.80	0.84	0.61	0.23
11	40- Goa College of Engineering (Revenue-Voted)	18.28	17.75	0.53	0.30	0.23
	40- Goa College of Engineering (Capital-voted)	9.08	6.80	2.28	0.58	1.70
12	42-Sports and Youth Affairs (Capital-voted)	92.48	15.67	76.81	76.52	0.29
13	43-Art and Culture (Revenue-Voted)	40.54	26.86	13.68	13.39	0.29
14	47-Goa Medical College and Hospital (Capital-voted)	10.88	2.55	8.33	7.43	0.90
15	48-Health Services (Revenue-Voted)	167.72	154.47	13.25	12.74	0.51
	48-Health Services (Capital-Voted)	11.16	9.29	1.87	1.27	0.60
16	54- Town and Country Planning (Revenue- Voted)	8.9	7.24	1.66	1.18	0.48
17	57- Social Welfare (Revenue- Voted)	160.91	147.18	13.73	13.29	0.44

Sl. No.	Number and Name of Grant	Total Grant	Expenditure	Savings	Savings surrendered	Savings remaining unsurrendered
18	61-Craftsmen Training (Capital-Voted)	6.22	5.09	1.13	0.67	0.46
19	62- Law (Capital-Voted)	5.81	4.03	1.78	1.63	0.15
20	64- Agriculture (Revenue- Voted)	51.79	50.03	1.76	1.62	0.14
21	68- Forests (Revenue- Voted)	35.48	33.75	1.73	0.69	1.04
22	71- Co-operation (Revenue- Voted)	11.63	8.94	2.69	2.45	0.24
23	72- Science Technology and Environment (Revenue- Voted)	5.87	4.89	0.98	0.71	0.27
24	73- State Election Commission (Revenue- Voted)	1.95	1.61	0.34	0.14	0.20
25	76- Electricity (Revenue- Voted)	907.05	902.19	4.86	3.28	1.58
26	78- Tourism (Revenue- Voted)	35.89	30.38	5.51	5.22	0.29
27	82- Information Technology (Revenue- Voted)	78.14	44.22	33.92	4.93	28.99
	<b>Total</b>	<b>3624.50</b>	<b>3211.43</b>	<b>413.07</b>		<b>115.84</b>

## APPENDIX - 2.9

(Referred to in paragraph 2.3.10)

## Surrender of funds in excess of ₹ five crore in March 2011

(₹ in crore)

Sl. No.	Grant No.	Total Grant	Expenditure	Savings surrendered	Percentage of total provision
1	8-Treasury and Accounts Administration (Revenue – Voted)	520.96	394.04	61.40	12
2	12- Commercial Taxes (Capital – Voted)	8.00	0.18	7.82	98
3	13-Transport (Revenue – Voted)	43.17	35.35	8.06	19
4	17- Police (Revenue – Voted)	191.04	182.75	7.91	04
5	21-Public Works (Revenue – Voted)	436.08	427.03	9.79	02
6	21-Public Works (Capital – Voted)	445.06	382.24	58.75	13
7	32-Finance Revenue – Voted	53.45	1.39	52.06	97
8	32-Finance (Capital – Voted)	329.15	151.51	177.64	54
9	34-School Education (Revenue – Voted)	629.70	609.61	16.39	03
10	42-Sports and Youth Affairs (Capital – Voted)	92.48	15.67	76.52	83
11	43-Art and Culture (Revenue – Voted)	40.54	26.86	13.39	33
12	47-Goa Medical College and Hospital (Capital – Voted)	10.88	2.55	7.43	68
13	48- Health Services (Revenue – Voted)	167.73	154.47	12.74	08
14	52- Labour (Revenue – Voted)	37.96	17.97	19.98	53
15	55-Municipal Administration (Revenue – Voted)	137.95	77.46	60.50	44
16	57-Social Welfare (Revenue – Voted)	160.91	147.18	13.29	08
17	61-Craftsmen Training (Revenue – Voted)	33.62	27.94	5.65	17
18	66- Fisheries (Revenue – Voted)	25.34	20.31	5.03	20
19	67- Ports Administration (Capital – Voted)	19.52	3.10	16.41	84
20	74- Water Resources (Capital – Voted)	222.25	212.11	10.01	05
21	78-Tourism (Revenue – Voted)	35.89	30.38	5.22	15
22	78-Tourism (Capital – Voted)	49.94	23.36	26.58	53
	<b>Total</b>	<b>3691.62</b>	<b>2943.46</b>	<b>672.56</b>	

**APPENDIX - 2.10**

*(Referred to in paragraph 2.3.11)*

**Cases of rush of expenditure towards the end of financial year 2010-11**

*(₹ in crore)*

Sl. No.	Major Head	Total Expenditure during the year	Expenditure during last quarter of the year		Expenditure during March 2011	
			Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1	2048	30.00	30.00	100	-	-
2	2885	1.17	1.17	100	1.17	100
3	4225	4.95	4.95	100	4.93	99
4	4810	1.16	1.16	100	1.0	86
5	4853	0.39	0.39	100	0.39	100
6	4406	0.99	0.97	98	0.92	92
7	5056	2.80	2.66	94	1.51	53
8	4851	0.47	0.45	95	0.45	95
9	4235	2.31	2.15	93	1.97	85
10	4705	0.20	0.18	88	0.18	88
11	4070	0.66	0.57	87	0.55	83
12	4405	1.16	1.02	87	1.00	86
13	2225	22.44	19.58	87	15.97	71
14	4210	15.80	13.46	85	11.79	74
15	4551	3.81	3.24	85	3.24	85
16	4801	192.97	159.25	82	151.54	78
17	5055	19.41	15.59	80	15.57	80
18	5053	50.00	40.00	80	40.00	80
19	4702	35.15	26.60	75	21.33	60
20	4403	0.87	0.63	72	0.57	65
21	4055	3.18	2.25	70	2.13	66
22	2711	14.79	10.45	70	8.3	56
23	5051	0.29	0.20	68	0.20	68
24	4711	50.47	34.72	68	28.52	56
25	4402	7.37	4.96	67	3.90	52
26	4202	86.03	56.92	66	51.61	59
27	2551	8.62	5.62	65	4.70	54
28	2851	30.29	18.60	61	15.73	51
29	2236	13.75	8.07	58	7.58	55
30	2075	3.79	2.08	54	2.03	53
<b>Total</b>		<b>605.29</b>	<b>467.89</b>	<b>77</b>	<b>398.78</b>	<b>66</b>

**APPENDIX- 2.11***(Referred to in paragraph 2.5)***Cases of Drawal from Contingency Fund for salaries***(₹ in lakh)*

<b>Sl. No.</b>	<b>Finance Dept. sanction order No. &amp; date</b>	<b>Budget Controlling Authority</b>	<b>Withdrawal for meeting the expenditure on salaries</b>
1	07 dt. 06.10.2010	Collector, South Goa District	60.00
2	12 dt. 03.11.2010	Directorate of Women & Child Development	200.00
3	13 dt. 04.11.2010	Director of Transport	450.00
4	18 dt. 14.12.2010	Principal District & Sessions Judge	150.00
5	20 dt. 15.12.2010	Commissioner, Labour & Employment	95.00
		<b>Total</b>	<b>955.00</b>

**APPENDIX – 3.1**

*(Referred to in paragraph 3.1)*

**Department-wise breakup of outstanding Utilisation Certificates as on 30 June 2011**

<b>Sl. No.</b>	<b>Name of the Department</b>	<b>No. of utilization certificates</b>	<b>Amount (₹ in crore)</b>
1	Directorate of Education	391	22.02
2	Directorate of Technical Education	12	1.26
3	Directorate of Sports & Youth Affairs	314	25.27
4	Town and Country Planning Department	14	5.25
5	Directorate of Municipal Administration	735	208.25
6	i) Directorate of Women and Child Welfare ii) Directorate of Social Welfare	114 78	2.68 14.56
7	Department of Science, Technology & Environment	48	8.12
8	i) Directorate of Panchayats (South) ii) Directorate of Panchayats (North)	1383 1327	18.95 91.46
9	i) General Administration Department ii) Directorate of Official Language iii) Legislature Department	5 1 1	0.13 0.06 0.04
10	Directorate of Health Services	11	1.18
11	Directorate of Small Savings and Lotteries	5	13.75
12	Directorate of Art & Culture	2179	46.89
13	Directorate of Agriculture	70	0.24
14	Forests Department	5	2.08
15	Goa Sate Legal Services Authority	11	1.41
16	Under Secretary, Finance (Home)	3	0.11
17	Under Secretary, Revenue	1	0.70
	<b>TOTAL</b>	<b>6708</b>	<b>464.41</b>

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

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

Sl. No.	Name of the Institution	Year for which accounts had not been received	Grant received during preceding year (₹ in lakh)
<b>Directorate of Education</b>			
1	A. J. De Almeida High School, Ponda	2005-06 to 2009-10	104.65
2	A.I.M. Salcete High School, Malbhat	2005-06 to 2009-10	31.00
3	Abhinav Vidyamandir, Mollem	2005-06 to 2009-10	28.49
4	Adarsha V.V. High School, Margao	2008-09 to 2009-10	41.22
5	Anjuman H. Islam High School, Baina	2008-09 to 2009-10	49.64
6	Anjuman Nurul Islam High School, Panaji	2008-09 to 2009-10	31.23
7	Ann High School, Tivim	2008-09 to 2009-10	30.72
8	Assagao Union High School, Assagao	2008-09 to 2009-10	1.20
9	Auxilium High School, Caranzalem	2008-09 to 2009-10	1.12
10	Azmane High School, Neura	2006-07 to 2009-10	35.17
11	Bal Bharati Vidyamandir, Ribander	2008-09 to 2009-10	10.22
12	Bethany Convent High School, Sao Jose De Areal	2008-09 to 2009-10	36.98
13	Bhatikar Model High School, Margao	2008-09 to 2009-10	67.93
14	Blessed Joseph Vaz High School, Sancoale	2007-08 to 2009-10	29.60
15	Cuncohim United High School, Cuncohim	2005-06 to 2009-10	34.20
16	Dada Vaidya High School, Curti Ponda	2008-09 to 2009-10	60.45
17	Dayanand High School, Chora	2008-09 to 2009-10	27.17
18	Dnyanprasarak Vidyalaya, Mapusa	2005-06 to 2009-10	49.02
19	Don Bosco High School, Panaji	2008-09 to 2009-10	100.73
20	Dr. Sakharam Gude High School, Shiroda	2008-09 to 2009-10	2.50
21	Fatima Convent High School, Margao, Salcete	2008-09 to 2009-10	4.55
22	Fr. Agnel High School, Pilar	2008-09 to 2009-10	2.50
23	Fr. Agnel Multipurpose High School, Verna	2008-09 to 2009-10	62.89
24	G. S. Amonkar Vidya Mandir	2007-08 to 2009-10	61.95
25	Gomantak Vidyalaya, Dharbandoda	2005-06 to 2009-10	39.56
26	Guardian Angel High School, Sanvordem	2008-09 to 2009-10	1.05
27	Harmal Panchakrishi High School, Harmal	2008-09 to 2009-10	37.87
28	Holy Cross High School, Bardez	2004-05 to 2009-10	28.43
29	Holy Cross High School, Bastora	2008-09 to 2009-10	40.37
30	Holy Cross High School, Siolim	2008-09 to 2009-10	30.58
31	Holy Cross Institute, Quepem	2008-09 to 2009-10	38.18
32	Holy Family High School, Porvorim	2008-09 to 2009-10	40.38
33	Holy Rosary Convent High School, Nuvem	2008-09 to 2009-10	39.25
34	Holy Spirit Institute, Margao	2008-09 to 2009-10	1.25
35	I.V.B.D. English School, Dhavali	2005-06 to 2009-10	35.66

Sl. No.	Name of the Institution	Year for which accounts had not been received	Grant received during preceding year (₹ in lakh)
36	Ideal High School, Taleigao	2007-08 to 2009-10	37.66
37	Immaculate Conception High School, Dabal	2008-09 to 2009-10	0.47
38	Immaculate Conception High School, Avedem, Paroda	2008-09 to 2009-10	0.52
39	Immaculate Heart of Mary High School, Goa Velha	2005-06 to 2009-10	25.92
40	Infant Jesus High School, Colva	2008-09 to 2009-10	0.64
41	Infant Jesus High School, Cuncolim	2006-07 to 2009-10	24.96
42	Janata High School, Mapusa	2008-09 to 2009-10	48.38
43	K.R.S.S. High School, Savoi Verem	2005-06 to 2009-10	31.80
44	Kasturaba Matoshree High School, Panaji	2005-06 to 2009-10	38.36
45	Keerti Vidyalaya Siolim, Bardez	2008-09 to 2009-10	0.86
46	L.D. Samant Memorial High School, Porvorim	2005-06 to 2009-10	47.34
47	Late V.G. Shenvi Vidyalaya, Rawanfod	2005-06 to 2009-10	40.00
48	Lokmanya Tilak Vidyalaya High School, Kavalem	2005-06 to 2009-10	30.42
49	Lokshikshan High School, Dhargal, Pernem	2005-06 to 2009-10	23.16
50	Lourdes Convent High School, Saligao	2008-09 to 2009-10	39.70
51	Loyala High School, Margao	2008-09 to 2009-10	78.55
52	M & N English High School, Margao	2008-09 to 2009-10	2.24
53	M.I.B.K. High School, Khandepar	2005-06 to 2009-10	53.08
54	M.P.T. Education Society's Deepvihar High School, Headland Sada, Vasco	2008-09 to 2009-10	59.58
55	Mae Dos Pobres High School, Nuvem	2008-09 to 2009-10	2.00
56	Mahalakshmi English High School, Talaulim	2008-09 to 2009-10	2.01
57	Mahalakshmi High School, Kudne, Bicholim	2008-09 to 2009-10	0.88
58	Mahamaya High School, Bicholim	2008-09 to 2009-10	36.36
59	Mandrem High School, Mandrem, Pernem	2008-09 to 2009-10	50.47
60	Manguirish Vidyalaya Aroba, Pernem	2005-06 to 2009-10	20.75
61	Mapusa High School, Mapusa	2005-06 to 2009-10	26.69
62	Maria Bambina Convent High School, Cuncolim	2008-09 to 2009-10	27.84
63	Marina English High School, Verna	2007-08 to 2009-10	27.76
64	Mary Immaculate Girls High School, Panaji	2008-09 to 2009-10	65.18
65	Mata Secondary School No.1, Baina, Vasco	2005-06 to 2009-10	44.88
66	Miracles High School, Sanguem	2006-07 to 2009-10	24.20
67	Mount Mary High School, Chinchinim	2008-09 to 2009-10	1.56
68	Municipal High School, Vasco, Mormugao	2007-08 to 2009-10	35.44
69	Murgao High School, Headland Sada	2008-09 to 2009-10	50.17
70	Mustifund High School, Panaji	2005-06 to 2009-10	53.36
71	Navdeep Vidyalaya, Shiroda	2005-06 to 2009-10	27.70
72	New English High School, Keri, Pernem	2005-06 to 2009-10	34.09
73	New Goa High School, Mapusa	2008-09 to 2009-10	1.55

Sl. No.	Name of the Institution	Year for which accounts had not been received	Grant received during preceding year (₹ in lakh)
74	New Era High School, Margao	2008-09 to 2009-10	0.58
75	Our Lady of Mother High School, Tilamol	2008-09 to 2009-10	0.69
76	Our Lady of Candelaria High School, Baina, Vasco	2007-08 to 2009-10	25.77
77	Our Lady of Desterro's School, Desterro, Mormugao	2008-09 to 2009-10	0.69
78	Our Lady of Divar High School, Piedade	2006-07 to 2009-10	23.09
79	Our Lady of Grace High School, Bicholim	2008-09 to 2009-10	92.80
80	Our Lady of Health High School, Cuncolim	2005-06 to 2009-10	38.43
81	Our Lady of Lourdes High School, Valpoi	2008-09 to 2009-10	1.46
82	Our Lady of Mercedes School, Mercedes	2008-09 to 2009-10	33.27
83	Our Lady of Perpetual Succor High School, Cortalim	2006-07 to 2009-10	53.84
84	Our Lady of Piety High School, Collem	2008-09 to 2009-10	0.37
85	Our Lady of Rosary High School, DonaPaula, Panaji	2008-09 to 2009-10	42.31
86	Our Lady of Rosary High School, Fatorda, Margao	2007-08 to 2009-10	4.25
87	Our Lady of Snow's High School, Raia	2007-08 to 2009-10	57.74
88	Our Lady of Succor High School, Nagoa	2006-07 to 2009-10	32.49
89	Our Lady of Carmel High School, Curtorim	2006-07 to 2009-10	0.83
90	Peoples High School, Panaji	2008-09 to 2009-10	95.63
91	Perpetual Succor High School, Navelim	2005-06 to 2009-10	62.64
92	Pope John XXIII High School, Quepem	2008-09 to 2009-10	48.49
93	Pragati High School, Verem-Betim	2008-09 to 2009-10	0.50
94	Pragati Vidyalaya, Borim	2005-06 to 2009-10	28.12
95	Presentation Convent High School, Margao	2008-09 to 2009-10	5.66
96	Progress High School, Sanquelim, Bicholim	2005-06 to 2009-10	61.50
97	Progress High School, Panaji	2008-09 to 2009-10	72.26
98	R.P.R.S. High School, Bandoda	2005-06 to 2009-10	27.68
99	Radhakrishna Vidyalaya, Bicholim	2008-09 to 2009-10	51.57
100	Ramakant D. Khalap High School, Mandrem-Pernem	2005-06 to 2009-10	37.72
101	Regina Mundi High School, Chicalim	2008-09 to 2009-10	1.77
102	Rosary High School, Navelim	2008-09 to 2009-10	93.74
103	Sacred Heart High School, Parra-Bardez	2005-06 to 2009-10	37.53
104	Sacred Heart of Jesus High School, Anjuna	2008-09 to 2009-10	3.08
105	Santa Cruz High School, Santa Cruz	2008-09 to 2009-10	54.44
106	Saraswat Vidyalaya, Mapusa	2008-09 to 2009-10	0.79
107	Sarvodaya Education Society High School, Curchorem	2008-09 to 2009-10	60.37
108	Sarvodaya High School, Usgao	2006-07 to 2009-10	24.63
109	Saviour of the World High School, Loutulim	2008-09 to 2009-10	41.09
110	Shantadurga High School, Bicholim	2008-09 to 2009-10	1.49
111	Sharada English High School, Marcel	2008-09 to 2009-10	100.42
112	Sharada English High School, Ponda	2007-08 to 2009-10	98.23

Sl. No.	Name of the Institution	Year for which accounts had not been received	Grant received during preceding year (₹ in lakh)
113	Shiksha Sadan, Priol	2005-06 to 2009-10	32.64
114	Shree Navdurga Vidyalaya, Madkai-Ponda	2007-08 to 2009-10	33.00
115	Shri Bhagwati High School, Pernem	2005-06 to 2009-10	51.69
116	Shri Durga English School, Parsem-Pernem	2005-06 to 2009-10	26.91
117	Shri Hanuman Vidyalaya, Valpoi-Sattari	2006-07 to 2009-10	35.94
118	Shri Kamakshi High School, Shiroda	2005-06 to 2009-10	47.22
119	Shri Kamleshwar High School, Pettechawada	2007-08 to 2009-10	27.44
120	Shri Katyani Baneshwer Vidyalaya, Canacona	2006-07 to 2009-10	25.35
121	Shri Mallikarjun Vidyalaya High School, Canacona	2008-09 to 2009-10	1.96
122	Shri Shantadurga Vidyalaya, Pirna-Bardez	2007-08 to 2009-10	29.11
123	Shri Shradhanand Vidyalaya, Paiguinim	2005-06 to 2009-10	36.04
124	Shri Bhumika High School, Parye-Sattari	2008-09 to 2009-10	0.86
125	Shri Damodar Vidyalaya English High School, Margao	2008-09 to 2009-10	61.64
126	Shri Kamleshwar High School, Korgao	2005-06 to 2009-10	33.13
127	Shrimati High School, Velguem-Bicholim	2008-09 to 2009-10	46.38
128	Smt. Chandrabhaga T. Naik High School, Curchorem	2008-09 to 2009-10	38.34
129	Smt. Hirabai Talaulikar High School, Sancordem	2005-06 to 2009-10	30.23
130	Smt. Kamalabai Hede High School, Shiroda-Ponda	2008-09 to 2009-10	1.60
131	Smt. Sunandabai Bandodkar High School, Carambolim	2007-08 to 2009-10	21.49
132	St. Andrew's Institute, Vasco	2005-06 to 2009-10	62.33
133	St. Anne's Institute, Agonda	2008-09 to 2009-10	0.63
134	St. Ann's High School, Tivim	2008-09 to 2009-10	30.72
135	St. Anthony High School, Galgibaga	2007-08 to 2009-10	31.12
136	St. Anthony High School, Duler-Mapusa	2008-09 to 2009-10	42.93
137	St. Anthony High School, Majorda	2008-09 to 2009-10	3.39
138	St. Anthony High School, Monte de Guirim	2005-06 to 2009-10	49.07
139	St. Britto High School, Mapusa	2008-09 to 2009-10	64.40
140	St. Clara High School, Assonora	2005-06 to 2009-10	39.46
141	St. Elizabeth High School, Pomburpa	2008-09 to 2009-10	1.66
142	St. Francis Xavier High School, Siolim	2005-06 to 2009-10	48.73
143	St. John of the Cross High School, Sanquelim	2006-07 to 2009-10	52.78
144	St. Joseph Convent High School, Nagoa-Verna	2005-06 to 2009-10	30.64
145	St. Joseph Education Institute, Chandor	2008-09 to 2009-10	2.46
146	St. Joseph High School, Arpora	2006-07 to 2009-10	2.96
147	St. Joseph High School, Aquem-Alto, Margao	2006-07 to 2009-10	36.23
148	St. Joseph Institute, Vasco	2008-09 to 2009-10	37.66
149	St. Jude High School, Betalbatim	2008-09 to 2009-10	23.64
150	St. Mary of the Angel's Convent High School, Chinchinim	2008-09 to 2009-10	39.26

Sl. No.	Name of the Institution	Year for which accounts had not been received	Grant received during preceding year (₹ in lakh)
151	St. Mary Convent High School, Mapusa	2008-09 to 2009-10	69.60
152	St. Mary High School, Ponda	2007-08 to 2009-10	44.42
153	St. Mary High School, Varca	2008-09 to 2009-10	38.23
154	St. Michael Convent High School, Vagator	2005-06 to 2009-10	42.21
155	St. Pius X High School, Orlim	2007-08 to 2009-10	51.61
156	St. Rita High School, Maina-Curtorim	2006-07 to 2009-10	54.27
157	St. Rita High School, Colvale	2005-06 to 2009-10	41.32
158	St. Rock High School, Tollecanto-Velim	2005-06 to 2009-10	36.40
159	St. Thereza High School, Candolim	2008-09 to 2009-10	46.55
160	St. Thereza High School, Santo Estevam	2005-06 to 2009-10	26.72
161	St. Thereza of Jesus High School, Canacona	2008-09 to 2009-10	28.21
162	St. Thereza Convent High School, Ganapoga-Raia	2005-06 to 2009-10	32.73
163	St. Thereza High School, Vasco	2008-09 to 2009-10	45.32
164	St. Thomas Boy's High School, Aldona-Bardez	2007-08 to 2009-10	36.95
165	St. Thomas Girl's High School, Aldona- Bardez	2005-06 to 2009-10	38.14
166	St. Thomas High School, Cansaulim	2007-08 to 2009-10	28.62
167	St. Xavier High School, Moira	2008-09 to 2009-10	2.24
168	St. Xavier Institute, Curtorim	2008-09 to 2009-10	5.32
169	St. Xavier High School, Velim	2006-07 to 2009-10	20.96
170	Surashri Kesarbai Kerkar High School, Keri	2008-09 to 2009-10	2.22
171	T. B. Cunha New English High School, Aquem	2006-07 to 2009-10	26.09
172	The New Education Institute, Curchorem	2008-09 to 2009-10	95.35
173	Rosary High School, Miramar	2005-06 to 2009-10	30.93
174	Union High School, Chimbhel	2008-09 to 2009-10	0.81
175	Union High School, Sanguem	2008-09 to 2009-10	0.60
176	Utkarsh High School, Rivona	2008-09 to 2009-10	1.44
177	V. D. & S. V. Wagle High School, Mangueshi	2008-09 to 2009-10	44.40
178	Vidhyaprasarak High School, Morjim-Pernem	2008-09 to 2009-10	0.34
179	Vidya Mandir, Airport Road, Chicalim	2007-08 to 2009-10	49.07
180	Vidyaniketan High School, Corlim	2008-09 to 2009-10	1.09
181	Vijayanand High School, Mayem	2007-08 to 2009-10	32.01
182	Viscount of Pernem High School, Pernem	2005-06 to 2009-10	28.91
<b>Directorate of Arts &amp; Culture</b>			
183	Goa International Centre, Donapaula	2007-08 to 2009-10	18.00
184	Entertainment Society of Goa, Panaji	2007-08 to 2009-10	479.99
<b>Chief Town Planner</b>			
185	Vasco Planning Development Authority, Vasco	2007-08 to 2009-10	N.A.
<b>Directorate of Agriculture</b>			
186	Users groups and Self help group users of all talukas of Goa State	2006-07 to 2009-10	28.04

*Appendices*

Sl. No.	Name of the Institution	Year for which accounts had not been received	Grant received during preceding year (₹ in lakh)
<b>Directorate of Science, Technology &amp; Environment</b>			
187	Goa State Pollution Control Board, Panaji	2007-08 to 2009-10	258.44
<b>Directorate of Municipal Administration</b>			
188	Goa State Urban Development Agency, Panaji	2009-10	1687.56
<b>Directorate of Panchayats</b>			
189	Zilla Panchayat, North Goa	2009-10	522.16
190	Zilla Panchayat, South Goa	2009-10	371.94
<b>Total</b>			<b>9322.45</b>

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 2011**

Sl. No.	Name of the Body/Authority	Period of entrustment of audit	Year upto which Accounts due	Year for which Accounts received	Year upto which Audit Report issued	Year upto which Audit Report laid in the legislature	Delays in submission of SARs in the legislature ( in months)
1	Goa Tillari Irrigation Development Corporation	1.4.2008 to 31.3.2012	2010-11	2007-08	2007-08	2006-07	7
2	Goa State Commission for Backward Classes	1.4.2009 to 31.3.2014	2010-11	2009-10	2009-10	2008-09	7
3	Goa University	1.4.2010 to 31.3.2015	2010-11	2009-10	2009-10	2007-08	3
4	Goa Khadi & Village Industries Board	1.4.2008 to 31.3.2013	2010-11	2007-08	2007-08	2006-07	6
5	Goa Housing Board	1.4.2007 to 31.3.2012	2010-11	2008-09	2008-09	2006-07	17
6	Goa State Legal Services Authority	Regular Audit	2010-11	2007-08	2007-08	Information awaited	Information awaited

### APPENDIX - 3.4

*(Referred to in paragraph 3.4)*

#### Position of arrears as on 30 September 2011 in preparation of Proforma Accounts

Department	No. of undertakings under the Department	Accounts not finalized (name of undertaking)	Year upto which accounts finalised	Investment as per last accounts (₹ in crore)
Inland Water Transport	1	River Navigation Department	2004-05	98.55
Power	1	Chief Electrical Engineer	2005-06	536.97
<b>Total</b>				<b>635.52</b>

### APPENDIX – 3.5

(Referred to in paragraph 3.5)

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

(Cases where final action was pending at the end of June 2011 and amount (₹ in lakh) involved)

Sl. No.	Name of the Department	Upto 5 years	5 to 10 years	10 years and above	Total No. of cases
1	General Administration Department	1(0.10)	-	-	1(0.10)
2	Director of Panchayats, Panaji	-	2(0.54)	-	2(0.54)
3	Home Guards and Civil Defence Organisation, Panaji	-	-	1(4.95)	1(4.95)
4	Director General of Police	2(28.30)	2*	-	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	-	2(38.80)	-	2(38.80)
8	Dean, Goa Medical College, Bambolim	1(2.39)	-	-	1(2.39)
9	Director of Education, Panaji	-	-	1(0.77)	1(0.77)
10	Office of the Commissioner, Labour and Employment, E.S.I. Scheme, Panaji	-	1(1.85)	-	1(1.85)
11	Director of Industries Trade & Commerce, Panaji	1(0.01)	-	-	1(0.01)
12	Inspector General of Prisons	3(1.15)	-	-	3(1.15)
	<b>Total</b>	<b>12(44.63)</b>	<b>(10)99.34</b>	<b>3(45.96)</b>	<b>25(189.93)</b>

(Figures in brackets indicate ₹ in lakh)

\* Money value yet to be fixed.