

APPENDIX - 1.1

(Referred to in paragraph 1.1)

PART A: 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.

APPENDIX - 1.1

(Referred to in paragraph 1.1)

PART B: LAYOUT OF FINANCE ACCOUNTS

Statement	Layout
Statement No.1	Presents the summary of transactions of the State Government – receipts and expenditure, revenue and capital, public debt receipts and disbursements etc., in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No.2	Contains the summarized statement of capital outlay showing progressive expenditure to the end of 2008-09.
Statement No.3	Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.
Statement No.4	Indicates the summary of debt position of the State which includes borrowing from internal debt, Government of India, other obligations and servicing of debt.
Statement No.5	Gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears etc.
Statement No.6	Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No.7	Gives the summary of cash balances and investments made out of such balances.
Statement No.8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2009.
Statement No.9	Shows the revenue and expenditure under different heads for the year 2008-09 as a percentage of total revenue/expenditure.
Statement No.10	Indicates the distribution between the charged and the voted expenditure incurred during the year.
Statement No.11	Indicates the detailed account of revenue receipts by minor heads.
Statement No.12	Provides accounts of revenue expenditure by minor heads under non-plan and plan separately and capital expenditure by major headwise.
Statement No.13	Depicts the detailed capital expenditure incurred during and to the end of 2008-09.
Statement No.14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc., upto the end of 2008-09.
Statement No.15	Depicts the capital and other expenditure to the end of 2008-09 and the principal sources from which the funds were provided for that expenditure.
Statement No.16	Gives the detailed account of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.
Statement No.17	Presents detailed account of debt and other interest bearing obligations of the Government of Goa.
Statement No.18	Provides the detailed account of loans and advances given by the Government of Goa, the amount of loan repaid during the year, the balance as on 31 March 2009.
Statement No.19	Gives the details of earmarked balances of reserve funds.

APPENDIX - 1.2

(Referred to in paragraph 1.1)

METHODOLOGY ADOPTED FOR THE ASSESSMENT OF FISCAL POSITION

PART - A

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)

	2004-05	2005-06	2006-07	2007-08	2008-09
Gross State Domestic Product (Rs in crore)	11482	13354	15023	16901	19014
Growth rate of GSDP (<i>Per cent</i>)	23.45	16.30	12.50	12.50	12.50
<i>Source of GSDP : Budget at a glance of the Government of Goa.</i>					

Methodology for Estimating the Fiscal Capacity

For working out the fiscal capacity of the State Governments, the following methodology given in Twelfth Finance Commission report has been adopted.

Step 1: Calculate the national average of AE-GSDP and CE/DE/SSE-AE.

Step 2: Based on the national average of AE-GSDP ratio, derive the aggregate expenditure so that no State is having a ratio AE-GSDP less than the national average, *i.e.*, if

$$\begin{aligned} \text{AE/GSDP} &= x \\ \text{AE} &= x * \text{GSDP} \dots\dots\dots(1) \end{aligned}$$

where x is the national average of AE-GSDP ratio.

Wherever the States are having AE-GSDP ratio higher than national average, no adjustments were made. Wherever this ratio was less than average, it was made equal to the national average.

Step 3: Based on the national average of DE-AE, SSE-AE and COAE, derive the respective DE, SSE and CO, so that no State is having these ratios less than national average, *i.e.*, if

$$\begin{aligned} \text{DE/AE} &= y \\ \text{DE} &= y * \text{AE} \dots\dots\dots(2) \end{aligned}$$

where y is the national average of DE-AE ratio

Substituting (1) in (2), we get

$$\text{DE} = y * x * \text{GSDP} \dots\dots\dots(3)$$

Wherever the States are having DE-AE, SSE-AE and CE-AE ratio higher than national average, no adjustments have been made. Wherever these ratios were less than average, it was made equal to the national average.

Step 4: Based on the derived DE, SSE and CE as per equation (3), respective per capita expenditure was calculated, *i.e.*,

$$\text{PCDE} = \text{DE/P} \dots\dots\dots (4)$$

where PCDE is the per capita development expenditure and P is the population.

Substituting (3) in (4), we get

$$\text{PDE} = (y * x * \text{GSDP})/\text{P} \dots\dots\dots (5)$$

Equation (5) provides the adjusted per capita expenditure. If the adjusted per capita expenditure is less than the national average of per capita expenditure, then the States' low level of spending is due to the low fiscal capacity. This gives a picture of actual level of expenditure when all the State Governments are attaching fiscal priority to these sectors equivalent to the national average.

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

APPENDIX - 1.2

(Referred to in paragraph 1.2)

FISCAL RESPONSIBILITY AND BUDGET MANAGEMENT (FRBM) ACT, 2006

PART - B

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 thereto to give effect to the fiscal management principles as laid down in the Act, and/or the rules framed there under prescribed the following fiscal targets for the State Government.

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

The State Government has devolved Medium Term Fiscal Policy indicating the milestones of outcome indicators as detailed below: -

Medium Term Fiscal Plan: 2006-07-2009-10

(Per cent to GSDP)

	2006-07	2007-08	2008-09	2009-10
Revenue Receipts	16.45	16.85	17.27	17.72
Own Tax Revenues	7.19	7.51	7.86	8.22
Sales Tax	5.02	5.19	5.37	5.55
State Excise Duties	0.45	0.45	0.45	0.45
Motor Vehicle Tax	0.47	0.49	0.51	0.54
Stamp Duty and Registration Fees	0.34	0.35	0.36	0.37
Other Taxes	0.92	1.03	1.17	1.32
Own Non-Tax Revenues	5.96	5.93	5.89	5.86
Central Transfers	3.30	3.41	3.52	3.64
Tax Share	1.97	2.04	2.12	2.20
Grants	1.33	1.37	1.40	1.44
Revenue Expenditure	16.68	16.85	16.87	17.02
General Services	5.55	5.34	5.14	4.94
Interest Payment	2.89	2.90	2.83	2.69
Pension	1.10	1.05	0.99	0.94
Other General Services	1.56	1.39	1.32	1.32
Social Services	5.70	6.02	6.31	6.64
Education	2.18	2.48	2.76	3.06
Medical and Public Health	0.87	1.03	1.19	1.36
Other Social Services	2.65	2.51	2.36	2.21
Economic Services	5.43	5.48	5.43	5.44
Capital Expenditure	4.87	4.05	3.40	3.70
Capital Outlay	4.87	4.05	3.40	3.70
Net Lending	-0.01	0.00	0.00	0.00
Revenue Deficit	0.23	0.00	(-) 0.40	(-) 0.70
Fiscal Deficit	5.09	4.05	3.00	3.00
Primary Deficit	2.20	1.14	0.17	0.31
Outstanding Debt	36.62	35.71	33.87	32.29

APPENDIX 1.3

(Referred to in paragraph 1.3)

TIME SERIES DATA ON THE STATE GOVERNMENT FINANCES

(Rupees in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09
Part A. Receipts					
1. Revenue Receipts	1820	2169	2610	2944	3528
(i) Tax Revenue	857(47)	1096(51)	1292(50)	1359(46)	1694 (48)
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade etc.	567(66)	743(68)	845(65)	879(64)	1132(67)
State Excise	56(7)	55(5)	57(4)	76(6)	89(5)
Taxes on Vehicles	59(7)	64(6)	75(6)	82(6)	90(5)
Stamps duty and Registration fees	36(4)	60(5)	116(9)	118(9)	115(7)
Land Revenue	5(1)	5(1)	6(1)	7(1)	9(1)
Taxes on goods and passengers	103(12)	131(12)	138(11)	113(8)	157(9)
Other Taxes	31(3)	38(3)	55(4)	84(6)	102(6)
(ii) Non-Tax Revenue	729(40)	761(35)	918(35)	1043(36)	1236(35)
(iii) State's share in Union taxes and duties	162(9)	245(11)	312(12)	394(13)	415(12)
(iv) Grants-in-aid from Government of India	72(4)	67(3)	88(3)	148(5)	183(5)
2. Misc. Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	6	6	6	6	10
4. Total Revenue and Non debt capital receipt (1+2+3)	1826	2175	2616	2950	3538
5. Public Debt Receipts	702	698	639	505	663
Internal Debt (excluding Ways & Means Advances and Overdrafts)	151	186	100	414	609
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	551	512	539	91	54
6. Total Receipts in the Consolidated Fund (4+5)	2528	2873	3255	3455	4201
7. Contingency Fund Receipts	1	-	-	170	-
8. Public Accounts receipts	3157	3285	3611	4038	5025
9. Total receipts of the State (6+7+8)	5686	6158	6866	7663	9226
Part B. Expenditure/Disbursement	2369	2771	3095	3466	4322
10. Revenue Expenditure	1943(82)	2191(79)	2469(80)	2778(80)	3425(79)
Plan	365(19)	415(19)	484(20)	566(20)	619(18)
Non-plan	1578(81)	1776(81)	1985(80)	2212(80)	2806(82)
General Services (including Interests payments)	633(33)	743(34)	786(32)	837(30)	1062(31)
Social Services	668(34)	737(34)	831(34)	931(34)	1192(35)
Economic Services	642(33)	711(32)	852(34)	1010(36)	1171(34)
Grants-in-aid and contributions	219	296	309	333	442
11. Capital Expenditure	426(18)	580(21)	626(20)	688(20)	897 (21)
Plan	425(100)	579(100)	622(99)	683(99)	898(100)
Non-plan	1	1	4(1)	5(1)	(-) 1(0)
General Services	70(17)	95(16)	83(13)	96(14)	151(17)
Social Services	91(21)	96(17)	122(19)	142(21)	188(21)
Economic Services	265(62)	389(68)	421(67)	450(65)	558(62)
12. Disbursement of Loans and Advances	7	7	8	25	29
13. Total (10+11+12)	2376	2778	3103	3491	4351
14. Repayments of Public Debt	230	71	73	68	166
Internal Debt (excluding Ways and Means Advances and Overdrafts)	38	40	42	51	118
Net transactions under Ways and Means Advances and Overdraft	66	-	-	-	-
Loans and Advances from Government of India	126	31	31	17	48

15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	2606	2849	3176	3559	4517
17. Contingency Fund disbursements	0.22	-	-	170	-
18. Public Accounts disbursements	2971	3134	3519	3704	4642
19. Total disbursement by the State (16+17+18)	5577	5983	6695	7433	9159
<i>Part C. Deficits</i>					
20. Revenue Deficit(-)/Revenue Surplus (+)(1-10)	(-) 123	(-) 22	(+) 141	(+) 166	(+) 103
21. Fiscal Deficit (4-13)	550	603	487	541	813
22. Primary Deficit (21-23)	227	203	60	94	303
<i>Part D. Other data</i>					
23. Interest Payments (included in revenue expenditure)	323	400	427	447	510
24. Financial Assistance to local bodies etc.	219	297	309	333	448
25. Ways and Means Advances (WMA)/Overdraft availed (days)	221/12	-	-	-	-
Ways and Means advances availed	499	-	-	-	-
Overdraft availed	37	-	-	-	-
26. Interest on WMA/Overdraft	1.13/0.05	-	-	-	-
27. Gross State Domestic Product (GSDP)*	11482	13354	15023	16901	19014
28. Outstanding fiscal liabilities (year end)	4350	5018	5694	6289	7058
29. Outstanding guarantees including interest (year end)	621	631	624	311	166
30. Maximum amount guaranteed (year end)	719	709	715	528	603
31. Number of incomplete projects	12	55	11	2	5
32. Capital blocked in incomplete projects	464.18	532.88	568.02	609	720

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

<i>Part E. Fiscal Health Indicators (In per cent)</i>					
I Resource Mobilization					
Own Tax revenue/GSDP	7.46	8.21	8.60	8.04	8.91
Own Non-Tax Revenue/GSDP	6.35	5.70	6.11	6.17	6.50
Central Transfers/GSDP	1.41	1.83	2.08	2.33	2.18
II Expenditure Management					
Total Expenditure/GSDP	20.69	20.80	20.65	20.66	22.88
Total Expenditure/Revenue Receipts	130.55	128.08	118.89	118.58	123.33
Revenue Expenditure/Total Expenditure	81.78	78.87	79.57	79.58	78.72
Expenditure on Social Services/Total Expenditure	28.11	26.53	26.78	26.67	27.42
Expenditure on Economic Services/Total Expenditure	27.02	25.59	27.46	28.93	26.91
Capital Expenditure/Total Expenditure	17.93	20.88	20.17	19.71	20.62
Capital Expenditure on Social and Economic Services/Total Expenditure	5.60	4.97	5.29	5.27	5.29

* Source of GSDP – Budget at a glance of the Govt. of Goa.

Audit Report (State Finances) for the year ended 31 March 2009

III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(-) 1.07	(-) 0.16	0.94	0.98	0.54
Fiscal deficit/GSDP	4.79	4.52	3.24	3.20	4.28
Primary Deficit (surplus) /GSDP	(-) 1.98	(-) 1.52	(-) 0.40	(-) 0.56	(-) 1.59
Revenue Deficit/Fiscal Deficit	(-) 22.36	(-) 3.65	Revenue Surplus		
Primary Revenue Balance/GSDP	14.11	13.41	13.59	13.79	15.33
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	37.89	37.58	37.90	37.21	37.12
Fiscal Liabilities/RR	239.01	231.35	218.16	213.62	200.06
Primary deficit vis-à-vis quantum spread	(-) 38.01	(-) 60.14	(-) 26.40	(-) 32.76	(-) 99.13
Debt Redemption (Principal +Interest)/ Total Debt Receipts	78.77	67.48	78.25	101.98	101.96
V Other Fiscal Health Indicators					
Return on Investment	0.12	0.07	0.15	0.11	0.27
Balance from Current Revenue (Rs in crore)	191.33	353.15	576.98	625.34	586.54
Financial Assets/Liabilities	0.74	0.78	0.83	0.87	0.90

APPENDIX 1.4
(Referred to in paragraph 1.1)

(Rupees in crore)

Part A : Abstract of Receipts and Disbursements for the year 2008-09							
Receipts			Disbursements				
2007-08		2008-09	2007-08	2008-09			Total
					Non-Plan	Plan	
Section-A: Revenue							
2943.90	1. Revenue receipts	3528.27	2777.76	1. Revenue expenditure-	2806.63	618.85	3425.48
1358.91	Tax revenue	1693.55	837.18	General services	1052.65	9.22	1061.87
			930.42	Social Services-	783.17	409.39	1192.56
1042.82	Non-tax revenue	1236.16	400.29	Education, Sports, Art and Culture	432.55	115.52	548.07
			148.71	Health and Family Welfare	156.40	65.17	221.57
393.72	State's share of Union Taxes	415.44	166.57	Water Supply, Sanitation, Housing and Urban Development	152.65	73.22	225.87
			15.35	Information and Broadcasting	2.35	12.41	14.76
22.15	Non-Plan grants	18.02	3.00	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.22	2.60	2.82
82.70	Grants for State Plan Schemes	120.03	15.31	Labour and labour Welfare	13.48	7.06	20.54
			180.53	Social Welfare and Nutrition	24.59	133.41	158.00
43.60	Grants for Central and Centrally sponsored Plan Schemes	45.07	0.66	Others	0.93		0.93
			1010.16	Economic Services-	970.81	200.24	1171.05
			79.22	Agriculture and Allied Activities	48.24	58.24	106.48
			41.00	Rural Development	23.61	35.13	58.74
			2.96	Special Areas Programmes		3.87	3.87
			34.83	Irrigation and Flood control	28.62	12.38	41.00
			633.90	Energy	724.46	18.22	742.68
			56.82	Industry and Minerals	7.68	40.24	47.92
			123.88	Transport	122.74	8.84	131.58
			3.38	Science, Technology and Environment	-	3.61	3.61
			34.17	General Economic Services	15.46	19.71	35.17
			-	Grants-in-aid and Contributions-	-	-	-
2943.90		3528.27	2777.76	Total	2806.63	618.85	3425.48

Audit Report (State Finances) for the year ended 31 March 2009

-	II. Revenue deficit carried over to Section B	-	166.14	II. Revenue Surplus carried over to Section B	-	-	102.79
2943.90	Total	3528.27	2934.90	Total			3528.27
<i>Section-B : Others</i>							
495.78	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	725.13		III. Opening Overdraft from Reserve Bank of India			
	IV. Miscellaneous Capital receipts			IV. Capital Outlay-			
			96.74	General Services-		150.59	150.59
			141.88	Social Services-		188.22	188.22
			39.11	Education, Sports, Art and Culture		52.91	52.91
			14.02	Health and Family Welfare		20.70	20.70
			86.17	Water Supply, Sanitation, Housing and Urban Development		112.64	112.64
				Information and Broadcasting			
			1.05	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		1.10	1.10
			0.62	Social Welfare and Nutrition		0.87	0.87
			0.91	Others			
			449.90	Economic Services-	(-) 0.95	559.21	558.26
			17.64	Agriculture and Allied Activities	(-) 0.95	11.15	10.20
			0.52	Rural Development	-	2.02	2.02
			2.09	Special Areas Programmes	-	2.49	2.49
			159.87	Irrigation and Flood Control	-	182.74	182.74
			116.38	Energy		167.35	167.35
			16.25	Industry and Minerals		15.00	15.00
			135.39	Transport		164.74	164.74
			1.76	General Economic Services		13.72	13.72
			688.52	Total	(-) 0.95	898.02	897.07
6.18	V. Recoveries of Loans and Advances-	9.77	24.59	V. Loans and Advances disbursed-	22.47	6.20	28.67
	From Power Projects			For Power Projects	-	-	-
	From Government Servants	6.40	13.35	To Government Servants	22.47		22.47
	From Others	3.37	11.24	To Others	-	6.20	6.20

166.14	VI. Revenue Surplus brought down		102.79	VI. Revenue Deficit brought down			
504.78	VII. Public debt receipts-	662.83	68.30	VII. Repayment of Public debt-	-	166.29	166.29
-	External debt	-	-	External debt	-	-	-
413.63	Internal debt other than Ways and Means Advances and overdrafts	609.32	51.06	Internal debt other than Ways and Means Advances and Overdrafts	-	118.17	118.17
-	Net transactions under Ways and Means Advances	-	-	Net transactions under Ways and Means Advances	-	-	-
	Net transactions under overdraft		17.24	Repayment of Loans and Advances to Central Government		48.12	48.12
91.15	Loans and Advances from Central Government	53.51					
170.00	VIII. Appropriation to Contingency Fund	-	170.00	VIII. Appropriation to Contingency Fund			
	IX. Amount transferred to Contingency Fund	-	-	IX. Expenditure from Contingency Fund	-	0.06	0.06
4038.07	X. Public Account receipts-	5025.45	3704.41	X. Public Account disbursements-		4642.30	4642.30
151.62	Small Savings and Provident Funds	242.98	62.46	Small Savings and Provident Funds			76.53
38.22	Reserve Funds	148.94	3.33	Reserve Funds			1.42
1687.51	Suspense and Miscellaneous	2100.32	1597.82	Suspense and Miscellaneous			2137.08
2006.14	Remittance	2331.43	1955.21	Remittances			2331.68
154.58	Deposits and Advances	201.78	85.59	Deposits and Advances			95.59
	XI. Closing Overdraft from Reserve Bank of India		725.13	XI. Cash Balance at end-			791.58
				Investment of year marked balance		250.83	
				Deposits with Reserve Bank		3.07	
				Departmental Cash Balance including permanent Advances		1.62	
				Cash Balance Investment		536.06	
5380.95	Total	6525.97	5380.95	Total			6525.97

APPENDIX - 1.4 (CONTINUED)

(Referred to in paragraph 1.7.1)

PART B: SUMMARISED FINANCIAL POSITION OF THE GOVERNMENT OF GOA AS ON 31 MARCH 2009

(Rupees in crore)

As on 31 March 2008		Liabilities	As on 31 March 2009	
1587.06		Internal Debt		2078.21
	1477.36	Market Loans bearing interest	1881.12	
	--	Market Loans not bearing interest	--	
	24.69	Loans from LIC	22.70	
	85.01	Loans from other institutions	174.39	
	--	Ways and Means Advances /overdraft	--	
	--	Overdraft from Reserve bank of India	--	
3539.42		Loans and Advances from Central Government		3544.81
	200.83	Pre 1984-85 loans	200.77	
	2750.18	Non-Plan Loans	2776.96	
	581.74	Loans for State Plan Schemes	560.72	
	0.07	Loans for Central Plan Schemes	0.06	
	6.60	Loans for Centrally Sponsored Plan Schemes	6.30	
200.00		Contingency Fund		29.94
721.95		Small savings, Provident Fund etc.		888.40
440.28		Deposits		546.42
174.55		Reserve Funds		322.07
79.00		Remittance balances		78.75
60.50		Suspense and Miscellaneous		23.73
6802.76				7512.33
As on 31 March 2008		Assets	As on 31 March 2009	
4978.01		Gross Capital Outlay on Fixed Assets		5875.08
	299.17	Investment in shares of Companies, Corporation etc.	329.66	
	4678.84	Other Capital Outlay	5545.42	
71.16		Loans and Advances		90.06
	--	Loans for Power Projects	--	
	48.26	Other Development Loans	51.09	
	22.90	Loans to Government Servants and Miscellaneous loans	38.97	
		Reserve Fund Investments		
	0.70	Advances		0.65
		Suspense & Miscellaneous Balances		
725.13		Cash		791.58
	--	Cash in Treasuries and Local Remittances	--	
	(-) 99.86	Deposits with Reserve Bank	3.06	
	1.45	Departmental Cash Balances	1.48	
	0.12	Permanent Advances	0.14	
	655.46	Cash Balance Investments	536.06	

	167.96	Earmarked Fund Investment	250.84	
		Deficit on Government Accounts		
850.36	(-) 166.13	Revenue Deficit of the current year	(-) 102.80	747.56
	--	(i) Miscellaneous Deficit	--	
	1016.49	Accumulated deficit as on 31 March 2008	850.36	
170.00		Appropriation to Contingency Fund		--
7.40		Net effect of Balances taken over		7.40
	(-) 431.66	Balances taken over on 30 May 1987 under capital	(-) 431.66	
	424.26	Net result of allocation of Capital Expenditure	424.26	
6802.76				7512.33

Explanatory Notes for Appendices 1.3 and 1.4

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the surplus on Government account, as shown in Appendix 1.4, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc.

APPENDIX - 1.5

(Referred to in paragraph 1.6.4)

SUMMARIZED FINANCIAL STATEMENT OF DEPARTMENTALLY MANAGED QUASI-COMMERCIAL UNDERTAKINGS

(Rupees in crore)

Sr. No.	Name of the Undertaking	Period of accounts	Mean Govt. capital*	Block assets at depreciated cost	Depreciation provided during the year	Turnover/Income	Net profit/loss	Interest on capital	Total return	Percentage of Return on capital
1	Electricity Department	2005-06	486.33	172.64	12.77	583.64	94.43	--	94.43	17.59
2	River Navigation Department	2003-04	88.01	8.80	0.98	1.11	(-) 9.37	0.40	(-) 8.97	Nil

*Mean Government Capital = Average of opening and closing balances.

APPENDIX - 2.1

(Referred to in paragraph 2.3.1)

SAVINGS IN EXCESS OF Rs TWO CRORE AND ALSO BY MORE THAN
20 PER CENT OF THE TOTAL PROVISION

(Rupees in crore)

Sr. No.	Grant/Appropriation	Total provision	Actual expenditure	Savings	Percentage
Revenue (Voted)					
1	07-Settlement & Land Records	8.79	6.25	2.54	29
2	19-Industries, Trade Commerce	22.32	17.67	4.65	21
3	45-Archives & Archaeology	5.15	3.05	2.10	41
4	49-Institute of Psychiatry & Human Behaviour	11.75	7.72	4.03	34
5	55-Municipal Administration	119.14	48.66	70.48	59
6	58-Women & Child Development	25.71	20.15	5.56	22
7	82-Information Technology	60.01	22.52	37.50	62
Capital (Voted)					
8	13-Transport	11.45	6.33	5.12	45
9	17-Police	6.68	2.27	4.41	66
10	18-Jail	11.76	1.80	9.96	85
11	21-Public Works	354.59	272.99	81.59	23
12	31-Panchayats	5.40	2.03	3.38	62
13	33-Revenue	2.87	-	2.87	100
14	40-Goa College of Engineering	11.25	6.55	4.70	42
15	42-Sports & Youth Services	9.12	6.67	2.45	27
16	45-Archives & Archaeology	11.00	7.01	3.99	36
17	47-Goa Medical College	11.83	5.10	6.73	57
18	64-Agriculture	3.23	0.95	2.28	71
19	67-Ports Administration	5.15	1.74	3.41	66
Capital (Charged)					
20	Appropriation for reduction of debts	266.53	166.29	100.24	38

APPENDIX - 2.2

(Referred to in paragraph 2.3.5)

CASES WHERE SUPPLEMENTARY PROVISION (RS 10 LAKH OR MORE IN EACH CASE) PROVED UNNECESSARY

(Rupees in crore)

Sr. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary provision
Revenue (Voted)					
1	06-Election Office	2.49	2.38	0.11	0.67
2	07-Settlement & Land Records	8.24	6.25	1.99	0.55
3	08-Treasury & Accounts Administration	286.70	230.31	56.39	0.88
4	13-Transport	19.91	18.82	1.08	1.24
5	18-Jail	5.02	4.56	0.47	1.09
6	19-Industries	21.61	17.67	3.93	0.72
7	36-Technical Education	6.62	5.72	0.90	0.23
8	40-Goa College of Engineering	9.48	8.83	0.66	0.60
9	43-Art & Culture	22.33	21.03	1.30	0.32
10	45-Archives & Archeology	4.54	3.05	1.49	0.61
11	54-Town & Country Planning	7.03	6.88	0.14	0.99
12	55-Municipal Administration	115.55	48.66	66.89	3.59
13	57-Social Welfare	136.87	120.51	16.36	0.25
14	58- Women & Child Development	21.48	20.15	1.34	4.23
15	62-Law	4.29	4.23	0.06	0.90
16	66-Fisheries	15.47	15.42	0.05	1.73
17	78-Tourism	28.64	21.29	7.35	0.50
Capital (Voted)					
18	13-Transport	8.15	6.33	1.82	3.30
19	21-Public Works	329.59	272.99	56.59	25.00
20	34-School Education	17.00	14.41	2.59	0.75
21	47-Goa Medical College & Hospital	9.33	5.10	4.23	2.50
22	64-Agriculture	3.01	0.95	2.06	0.21
23	67-Ports Administration	4.65	1.74	2.91	0.50
Total		1088.00	857.28	230.71	51.36

APPENDIX - 2.3

(Referred to in paragraph 2.3.6)

EXCESS/UNNECESSARY/INSUFFICIENT RE-APPROPRIATION
OF FUNDS

(Rupees in lakh)

Sr. No.	Grant No.	Description	Head of Accounts	Re-appropriation	Final Excess (+) Saving (-)
1	6	Elections	2015-106 (01)	(-) 22.54	(+) 14.55
2	10	Notary Services	4059 (01)	(-) 25.82	(-) 10.28
3	12	Commercial Tax	2040 (101) (01)	(-) 14.01	(-) 10.30
4	18	Jails	2056 (101) (02)	(-) 26.18	(+) 25.98
5	18	Jails	4059 (02)	(-) 936.35	(-) 11.87
6	21	Public Works	2215 (01)	(-) 0.40	(-) 17.42
7	21	Public Works	2215 (04)	(-) 8.65	(-) 11.41
8	21	Public Works	3054 (800) (03)	(-) 167.62	(-) 11.84
9	21	Public Works	2059 (799) (02)	(+) 117.98	(-) 47.14
10	21	Public Works	3054 (800) (04)	(+) 370.51	(-) 24.28
11	21	Public Works	4215 (796) (01)	(-) 162.90	(-)70.73
12	21	Public Works	4215 (04)	(+) 7.15	(+) 43.84
13	21	Public Works	5054 (337) (01)	(+) 260.00	(+) 16.09
14	26	Fire & Emergency Services	4059 (01)	(-) 11.71	(+) 21.79
15	31	Panchayats	2515 (01)	(+) 99.60	(+) 10.58
16	31	Panchayats	4515 (104) (04)	(-) 155.00	(-) 51.25
17	34	School Education	2202 (104) (01)	(+) 75.87	(-) 35.11
18	34	School Education	2206 (106) (02)	(+) 87.26	(-) 24.61
19	34	School Education	2202 (109) (01)	(+) 24.84	(-) 14.91
20	34	School Education	4202 (201) (01)	(+) 19.85	(-) 57.63
21	42	Sports	2204 (102) (09)	(-) 13.50	(-) 15.61
22	42	Sports	2204 (101) (04)	(+) 50.05	(-) 15.20
23	42	Sports	4202 (800) (01)	(-) 14.50	(-) 77.06
24	43	Art & Culture	2205 (102) (26)	(-) 104.02	(+) 24.42
25	47	Goa Medical College	2210 (110) (07)	(-) 7.82	(+) 173.80
26	47	Goa Medical College	2210 (110) (03)	(+) 69.79	(-) 173.75
27	48	Health Services	2210 (101) (08)	(-) 106.25	(-) 41.28
28	48	Health Services	2210 (110) (01)	(+) 53.30	(-) 20.29
29	48	Health Services	2210 (103) (01)	(+) 252.90	(-) 79.66
30	48	Health Services	2210 (110) (01)	(+) 23.03	(-) 19.63
31	48	Health Services	2210 (101) (02)	(+) 56.97	(-) 37.61
32	58	Women & Child Development	4235 (102) (01)	(-) 30.00	(-) 12.56
33	58	Women & Child Development	4235 (106) (01)	(-) 20.00	(-) 16.12
34	61	Craftsmen Training	4202 (105) (01)	(+) 60.00	(-) 17.22
35	62	Law	2235 (200) (01)	(-) 2.45	(-) 22.52
36	64	Agriculture	4401 (102) (01)	(-) 87.00	(-) 22.02
37	65	Animal Husbandry & Veterinary Services	2403 (800) (81)	(-) 109.35	(-) 323.22
38	70	Civil Supplies	4408(101) (01)	(-) 184.90	(-) 65.64
39	71	Co-operation	4059 (51) (01)	(-) 0.01	(+) 12.78
40	76	Electricity	2801 (01)	(+) 241.88	(+) 31.99

APPENDIX - 2.4

(Referred to in paragraph 2.3.8)

**RESULTS OF REVIEW OF SUBSTANTIAL SURRENDERS MADE DURING
THE YEAR**

(Rupees in lakh)

Sr. No.	Number & title of Grant	Name of the scheme (Head of Account)	Total provision	Amount of Surrender (Rupees in lakh)	Percentage of Surrender
1	1-Legislature Secretariat	7610 - Loans to Government Servants	160.00	114.60	72
2	7-Settlement & Land Records	4059 - Capital Outlay on Public works	62.80	62.80	100
3	17-Police	4055 - Capital Outlay on Police	667.85	439.45	66
4	18-Jail	4059 - Capital Outlay on Public Works	1176.00	971.99	83
5	31-Panchayats	4216 - Capital Outlay on Other Rural Development Programmes	540.18	286.23	53
6	33-Revenue	4059 - Capital Outlay on Public works	287.00	287.00	100
7	36-Technical Education	4202 - Capital Outlay on Education & Sports	45.00	26.50	59
8	47-Goa Medical College	4210 - Capital Outlay on Medical & Public Health	1183.00	634.12	54
9	50-Goa College of Pharmacy	4210 - Capital Outlay on Medical & Public Health	90.75	60.68	67
10	55-Municipal Administration	2217- Urban Development	11914.02	7047.59	59
	Total		16126.60	9930.96	

APPENDIX - 2.5

*(Referred to in paragraph 2.3.9)***SURRENDERS IN EXCESS OF ACTUAL SAVINGS
(Rs 10 LAKH OR MORE)***(Rupees in crore)*

Sr. No.	Number and name of the grant/appropriation	Total grant/appropriation	Savings	Amount surrendered	Amount surrendered in excess
	Revenue - Voted				
1	18-Jails	6.12	1.56	1.77	0.21
2	76-Electricity	782.80	22.47	22.61	0.14
	Revenue - Charged				
3	Appropriation Debt services	579.00	39.20	40.47	1.27
	Capital - Voted				
4	55-Municipal Administration	3.18	0.93	1.06	0.13
5	71-Co-operation	8.79	0.49	0.62	0.13
6	76-Electricity	207.29	39.94	41.69	1.75
	Total	1587.18	104.59	108.22	3.63

APPENDIX - 2.6

(Referred to in paragraph 2.3.10)

**STATEMENT OF VARIOUS GRANTS/APPROPRIATIONS IN WHICH
SAVINGS OCCURRED BUT NO PART OF WHICH HAD BEEN
SURRENDERED**

(Rupees in crore)

Sr. No.	Number and Name of grants/appropriation	Savings
1	14-Goa Sadan (Revenue)	0.11
2	21-Public Works (Revenue)	2.96
3	22-Vigilance (Revenue)	0.33
4	29-Public Grievances (Revenue)	0.14
5	37-Government Polytechnic, Panaji (Capital)	0.10
6	42-Sports (Capital)	2.45
7	62-Law (Revenue)	0.96
8	62-Law (Capital)	0.19
	Total	7.24

APPENDIX - 2.7

*(Referred to in paragraph 2.3.10)***DETAILS OF SAVINGS OF Rs 10 LAKH AND ABOVE NOT SURRENDERED***(Rupees in crore)*

Sr. No.	Number and Name of Grant	Total Grant	Expenditure	Savings	Savings surrendered	Savings remaining unsundered
1	7-Settlement and Land Records (Revenue Voted)	8.79	6.25	2.54	2.43	0.11
2	8-Treasury and Accounts Administration (North Goa) (Revenue Voted)	287.58	230.31	57.27	0.30	56.97
3	Appropriation Debt Services (Capital Charged)	266.53	166.29	100.24	0.15	100.09
4	12-Commercial Taxes (Revenue Voted)	8.12	6.83	1.29	1.13	0.16
5	17-Police (Revenue Voted)	135.70	128.16	7.54	5.74	1.80
6	18- Jails (Capital Voted)	11.76	1.80	9.96	9.72	0.24
7	30-Small Savings & Lotteries (Revenue voted)	11.49	8.47	3.02	2.16	0.86
8	31-Panchayats (Capital voted)	5.40	2.02	3.38	2.86	0.52
9	34-School Education (Revenue Voted)	452.49	400.70	51.79	49.28	2.51
10	34-School Education (Capital voted)	17.75	14.41	3.34	2.80	0.54
11	42-Sports (Revenue voted)	30.81	28.27	2.54	1.87	0.67
12	47-Goa Medical College & Hospital (Capital voted)	11.83	5.10	6.73	6.34	0.39
13	48-Health Services (Revenue voted)	115.25	108.84	6.41	2.84	3.57
14	48-Health Services (Capital voted)	13.53	13.01	0.52	0.12	0.40
15	52-Labour (Revenue voted)	12.32	11.73	0.59	0.39	0.20
16	57-Social Welfare (Revenue voted)	137.12	120.51	16.61	16.50	0.11
17	58-Women & Child Development (Capital voted)	1.68	0.87	0.81	0.52	0.29
18	61-Craftsmen Training (Capital voted)	4.85	3.22	1.63	1.45	0.18
19	64-Agriculture (Revenue voted)	36.62	30.63	5.99	5.53	0.46
20	64-Agriculture (Capital voted)	3.22	0.95	2.27	2.04	0.23
21	65-Animal Husbandry and Veterinary Services (Revenue voted)	27.10	21.95	5.15	1.21	3.94
22	70-Civil Supplies (Capital voted)	40.83	35.12	5.71	5.05	0.66
23	72-Science, Technology & Environment (Revenue voted)	5.14	4.22	0.92	0.80	0.12
24	78-Tourism (Revenue voted)	29.14	21.29	7.85	6.67	1.18
	Total	1675.05	1370.95	304.10	127.90	176.20

APPENDIX - 2.8

(Referred to in paragraph 2.3.10)

SURRENDER OF FUNDS IN EXCESS OF Rs FIVE CRORE ON 31 MARCH 2009

(Rupees in crore)

Sr. No.	Grant No.	Amount surrendered	Percentage of total provision
1	Appropriation Debt Services (Revenue Charged)	40.47	7
2	13-Transport (Capital voted)	5.06	44
3	17-Police (Revenue voted)	5.74	4
4	18-Jails (Capital voted)	9.72	83
5	21-Public Works (Capital voted)	80.27	23
6	31-Panchayats (Revenue voted)	8.27	12
7	34-School Education (Revenue voted)	49.28	11
8	47-Goa Medical College (Revenue voted)	9.59	10
9	55-Municipal Administration (Revenue voted)	70.48	59
10	57-Social Welfare (Revenue voted)	16.50	12
11	58-Women & Child Development (Revenue voted)	5.57	22
12	64-Agriculture (Revenue voted)	5.53	15
13	70-Civil Supplies (Capital voted)	5.05	12
14	76-Electricity (Revenue voted)	22.61	3
15	76-Electricity (Capital voted)	41.69	20
	Total	375.83	

APPENDIX - 2.9

(Referred to in paragraph 2.3.11)

RUSH OF EXPENDITURE

(Rupees in crore)

Sr. No.	Major Head	Total expenditure during the year	Expenditure during last quarter of the year		Expenditure during March 2009	
			Amount	Percentage of Total expenditure	Amount	Percentage of Total Expenditure
1	2048	30.00	30.00	100.00	25.00	83.33
2	4210	20.38	14.28	70.07	11.39	55.89
3	4711	35.67	26.17	73.37	17.90	50.18
4	4801	167.35	103.47	61.83	88.67	52.98
5	5452	13.71	7.53	54.92	7.18	52.37
Total		267.11	181.45	67.93	150.14	56.21

APPENDIX - 2.10

(Referred to in paragraph 2.4.1)

PENDING DC BILLS FOR THE YEARS UPTO 2008-09

(Rupees in lakh)

Sr. No.	Department	Number of AC bills	Amount
1	General Administration Department	11	71.15
2	Legislature Department	4	9.28
3	Collector, North Goa	9	7.09
4	Collector, South Goa	5	11.10
5	Electoral Office	67	108.05
6	Directorate of Education	3	19.16
7	Directorate of Youth Services	40	226.39
8	Directorate of Health Services	10	247.87
9	Goa Medical College	3	51.74
10	Goa Dental College	3	18.58
11	Tourism Department	3	13.05
12	Information & Technology Department	5	63.82
13	Directorate of Agriculture	8	6.71
14	Commissioner of Commercial Taxes	4	54.64
15	Directorate of Archives	3	38.25
16	Directorate of Craftsman Training	5	6.28
17	State Institute of Education	4	9.86
18	Directorate of Art & Culture	3	26.53
	Total	190	989.55

APPENDIX - 2.11

(Referred to in paragraph 2.5)

CASES OF DRAWAL FROM CONTINGENCY FUND

(Rupees in lakh)

Sr. No.	Finance Dept. sanction order No & date	Budget Controlling Authority	Major Head	Purpose for which drawn	Amount
1	03 dated 13.05.2008	Director of Prosecutions	2014	For meeting office expenses	1.00
2	04 dated 26.05.2008	Under Secretary, (G.A- I)	2013	Purchase of new vehicle for Minister of Transport	8.78
3	06 dated 30.05.2008	Pr. Chief Engineer, PWD	2059	Payment of TA bills	3.30
4	13 dated 18.07.2008	Chief Conservator of Forests	2406	Tree plantation drive	10.00
5	14 dated 22.07.2008	Pr. Chief Engineer, PWD	5054	Construction of Margao Western by-pass to NH-17	0.28
6	18 dated 02.09.2008	Collector, South Goa	6075	Advance to administrative office of comunidade for salary payment	45.00
7	20 dated 25.09.2008	Under Secretary, (G.A-I)	2052	Expenditure on visit of VVIPs/State Guests	50.00
8	22 dated 03.10.2008	Under Secretary, (G.A-I)	2013	To meet contingent expenditure	25.00
9	43 dated 27.11.2008	Pr. Chief Engineer, PWD	3054	Maintenance of rural roads	500.00
10	46 dated 28.11.2008	Principal, Govt. Polytechnic Panaji	4202	Repairs/renovation of building	25.00
11	47 dated 01.12.2008	Pr. Chief Engineer, PWD	4215	To meet liabilities under Water Supply & Sanitation	500.00
12	50 dated 11.12.2008	Under Secretary, (G.A-I)	2013, 2052, 2251, 3451	To meet salaries, TA and office expenses	150.00
				Total	1318.36

APPENDIX - 3.1

(Referred to in paragraph 3.1)

DEPARTMENT-WISE BREAKUP OF OUTSTANDING UTILISATION CERTIFICATES AS ON 31 MARCH 2009

Sr. No.	Name of the Department	No. of utilization certificates	Amount (Rupees in crore)
1	Directorate of Education	315	13.72
2	Directorate of Technical Education	4	0.97
3	Directorate of Higher Education	2	1.15
4	Directorate of Sports & Youth Affairs	200	13.48
5	Town and Country Planning Department	36	15.25
6	Directorate of Municipal Administration	533	125.94
7	i) Directorate of Women and Child Welfare	73	2.67
	ii) Directorate of Social Welfare	81	1.94
8	Directorate of Science, Technology & Environment	42	5.88
9	i) Directorate of Panchayats (South)	1277	11.56
	ii) Directorate of Panchayats (North)	1040	57.35
10	i) General Administration Department	7	0.23
	ii) Directorate of Official Language	1	0.06
11	Directorate of Health Services	16	3.65
12	Directorate of Small Savings	7	5.95
13	Directorate of Art & Culture	984	24.41
14	Directorate of Agriculture	115	0.35
15	Goa State Legal Services Authority	6	0.88
	TOTAL	4739	285.44

APPENDIX - 3.2
(Referred to in paragraph 3.2)

**STATEMENT SHOWING NAMES OF BODIES AND AUTHORITIES, THE
ACCOUNTS OF WHICH HAD NOT BEEN RECEIVED**

Sr. No.	Name of the Institution	Year for which accounts had not been received	Grant received during preceding year (Rupees in lakh)
	Directorate of Education		
1	A. J. De Almeida High School, Ponda	2004-05 to 2007-08	80.95
2	A.I.M. Salcete High School, Malbhat	2004-05 to 2007-08	28.50
3	Abhinav Vidyamandir, Mollem	2003-04 to 2007-08	N.A.
4	Ann High School, Tivim	2004-05 to 2007-08	30.66
5	Azmane High School, Neura	2006-07 to 2007-08	35.17
6	Blessed Joseph Vaz High School, Sancoale	2007-08	29.60
7	Cuncochim United High School, Cuncochim	2003-04 to 2007-08	N.A.
8	Dnyanprasarak Vidyalaya, Mapusa	2005-06 to 2007-08	49.02
9	G. S. Amonkar Vidya Mandir	2007-08	61.95
10	Gomantak Vidyalaya, Dharbandoda	2004-05 to 2007-08	14.50
11	Holy Cross High School, Bardez	2004-05 to 2007-08	28.43
12	I.V.B.D. English School, Dhavali	2005-06 to 2007-08	35.66
13	Ideal High School, Taleigao	2007-08	37.66
14	Immaculate Conception High School, Avedem, Paroda	2003-04 to 2007-08	N.A.
15	Immaculate Heart of Mary High School, Goa Velha	2003-04 to 2007-08	N.A.
16	K.R.S.S. High School, Savoim Verem	2003-04 to 2007-08	N.A.
17	Kasturba Matoshree High School, Panaji	2003-04 to 2007-08	N.A.
18	L.D. Samant Memorial High School, Porvorim	2003-04 to 2007-08	N.A.
19	Late V.G. Shenvi Vidyalaya, Rawanfond	2003-04 to 2007-08	N.A.
20	Lokmanya Tilak Vidyalaya High School, Kavalem	2003-04 to 2007-08	N.A.
21	Lokshikshan High School, Dhargal, Pernem	2005-06 to 2007-08	23.16
22	Manguirish Vidhyalaya, Aroba, Pernem	2005-06 to 2007-08	20.75
23	Mapusa High School, Mapusa	2005-06 to 2007-08	26.69
24	Marina English High School, Verna	2007-08	27.76
25	Mata Secondary School, No. 1, Baina, Vasco	2005-06 to 2007-08	44.88
26	Municipal High School, Vasco	2007-08	35.44
27	Mustifund High School, Panaji	2005-06 to 2007-08	53.36
28	Navdeep Vidyalaya, Shiroda	2005-06 to 2007-08	27.70
29	New English High School, Keri, Pernem	2005-06 to 2007-08	34.09

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30	Our Lady of Candelaria High School, Baina, Vasco	2007-08	25.77
31	Our Lady of Desterro's School, Desterro	2005-06 to 2007-08	27.66
32	Our Lady of Divar High School, Piedade	2006-07 to 2007-08	23.09
33	Our lady of Health High School, Cuncolim	2005-06 to 2007-08	38.43
34	Our Lady of Perpetual Succor High School, Cortalim	2006-07 to 2007-08	53.84
35	Our Lady of Rosary High School, Fatorda, Margao	2007-08	4.25
36	Our Lady of Succor High School, Nagoa	2006-07 to 2007-08	32.49
37	Perpetual Succor High School, Navelim	2005-06 to 2007-08	62.64
38	Pragati Vidyalaya, Borim	2005-06 to 2007-08	28.12
39	Progress High School, Sancalim, Bicholim	2007-08	73.07
40	R.P.R.S. High School, Bandoda	2005-06 to 2007-08	27.68
41	Ramakant D. Khalap High School, Mandrem, Pernem	2005-06 to 2007-08	37.72
42	Sacred Heart High School, Parra, Bardez	2005-06 to 2007-08	27.56
43	Sarvodaya High School, Usgao	2006-07 to 2007-08	24.63
44	Shiksha Sadan, Priol	2005-06 to 2007-08	32.64
45	Shree Navdurga Vidyalaya, Marcaim, Ponda	2007-08	33.07
46	Shri Bhagwati High School, Pernem	2005-06 to 2007-08	51.69
47	Shri Durga English School, Parsem, Pernem	2005-06 to 2007-08	26.91
48	Shri Hanuman Vidyalaya, Valpoi, Sattari	2006-07 to 2007-08	35.94
49	Shri Kamakshi High School, Shiroda	2005-06 to 2007-08	47.22
50	Shri Kamleshwar High School, Pethechawada	2007-08	27.44
51	Shri Katyayani Banewher Vidyalaya, Canacona	2006-07 to 2007-08	25.35
52	Shri Shantadurga Vidyalaya, Pirna, Bardez	2007-08	29.11
53	Shri Shradhanand Vidyalaya, Paiguinim	2005-06 to 2007-08	36.04
54	Shri Bhumika High School, Parye, Sattari	2007-08	49.77
55	Shri Kamleshwar High School, Korgao	2007-08	27.44
56	Smt. Haribai Talaulikar High School, Sancordem	2005-06 to 2007-08	30.23
57	Smt. Sunandabai Bandodkar High School, Carambolim	2005-06 to 2007-08	25.98
58	St Jude Higher Secondary School, Betalbatim	2004-05 to 2007-08	18.51
59	St. Andrew's Institute, Vasco	2005-06 to 2007-08	62.33
60	St. Anthony High School, Duler	2006-07 to 2007-08	36.55
61	St. Anthony High School, Galgibaga	2007-08	31.12
62	St. Anthony's High School, Monte de Guirim	2005-06 to 2007-08	49.07
63	St. Clara's High School, Assonora	2005-06 to 2007-08	39.46
64	St. Francis Xaviers High School, Siolim	2005-06 to 2007-08	48.73
65	St. John of the Cross High School, Sanquelim	2006-07 to 2007-08	52.78
66	St. Joseph Convent High School, Nagoa Verna	2005-06 to 2007-08	30.64
67	St. Joseph High School, Arpora	2006-07 to 2007-08	2.96
68	St. Joseph's High School, Aquem, Alto, Margao	2006-07 to 2007-08	36.23

69	St. Mary's High School, Ponda	2007-08	44.42
70	St. Michael's Convent High School, Vagator	2005-06 to 2007-08	42.21
71	St. Pius X High School, Orlim	2006-07 to 2007-08	48.01
72	St. Rita's High School, Maina, Curtorim	2006-07 to 2007-08	54.27
73	St. Rita's High School, Colvale	2005-06 to 2007-08	41.32
74	St. Rock's High School, Tollecanto, Velim	2005-06 to 2007-08	36.40
75	St. Thereza High School, Santo Estevam	2005-06 to 2007-08	26.72
76	St. Thereza's Convent High School, Raia	2005-06 to 2007-08	32.73
77	St. Thomas Boy's High School, Aldona, Bardez	2007-08	36.95
78	St. Thomas Girl's High School, Aldona	2005-06 to 2007-08	38.14
79	St. Thomas High School, Cansaulim	2007-08	28.62
80	T. B. Cunha New High School, Aquem	2006-07 to 2007-08	26.09
81	The Rosary High School, Miramar	2005-06 to 2007-08	35.93
82	Vidya Mandir, Airport Road Chicalim	2007-08	40.07
83	Vijayanand High School, Mayem	2007-08	32.01
84	Viscount of Pernem High School, Pernem	2005-06 to 2007-08	28.91
85	Miracles High School, Sanguem	2006-07 to 2007-08	24.20
86	St. Mary's High School, Ponda	2006-07 to 2007-08	44.37
87	Sharada English High School, Ponda	2007-08	98.23
88	Infant Jesus High School, Cuncolim	2006-07 to 2007-08	24.96
89	St. Xavier High School, Velim	2006-07 to 2007-08	20.96
90	Our Lady of Carmel High School, Curtolim	2006-07 to 2007-08	0.83
Directorate of Higher Education			
91	C.R. College of Law, Margao	2006-07 to 2007-08	29.66
92	V.M. Salgoankar College of Law, Panaji	2007-08	89.74
93	P.E.S.S.R.S.N. College of Arts and Science, Farmagudi	2005-06 to 2007-08	180.04
94	Mallikarjun College of Arts & Commerce, Canacona	2005-06 to 2007-08	58.34
95	S.V.S. College of Commerce and Management Studies, Mapusa	2005-06 to 2007-08	42.37
96	Fr. Agnel College of Arts & Commerce, Pillar	2007-08	75.16
97	G.E.S. College of Arts and Commerce, Cuncolim	2005-06 to 2007-08	54.86
Directorate of Arts & Culture			
98	Goa International Centre, Donapaula	2007-08	18.00
99	Entertainment Society of Goa, Panaji	2007-08	479.99
Chief Town Planner			
100	Panaji Planning Development Authority, Panaji	2007-08	435.59
101	Vasco Planning Development Authority, Vasco	2003-04 to 2007-08	N.A.

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Directorate of Agriculture			
102	Chairman, District Nodal Agency, Panaji	2006-07 to 2007-08	230.00
103	Users groups and Self help group users of all talukas of Goa State	2006-07 to 2007-08	28.04
Directorate of Social Welfare			
104	Goa State Social Welfare Board, Panaji	2007-08	39.37
105	Institute of Public Assistance, Panaji	2007-08	500.00
Directorate of Science, Technology & Environment			
106	Goa Science Centre, Miramar	2006-07 to 2007-08	33.75
107	Goa State Pollution Control Board, Panaji	2007-08	258.44
Directorate of Women and Child Development			
108	Anganwadi Workers Training Centre, Alto-Betim	2006-07 to 2007-08	3.50
Directorate of Municipal Administration			
109	The Goa State Urban Development Agency, Panaji	2005-06 to 2007-08	31.08
Directorate of Panchayats			
110	Zilla Panchayat, North Goa	2005-06 to 2007-08	49.29
111	Zilla Panchayat, South Goa	2005-06 to 2007-08	27.92
Directorate of Sports & Youth Affairs			
112	Sports Authority of Goa, Panaji	2007-08	850.00
Directorate of Health Services			
113	State Family Welfare Bureau (DHS) State Committee of Voluntary Action (SCOVA)	2006-07 to 2007-08	20.00
Total			6441.58

N.A. - Not Available

APPENDIX - 3.3

(Referred to in paragraph 3.3)

STATEMENT SHOWING PERFORMANCE OF AUTONOMOUS BODIES AS OF NOVEMBER 2009

Sr. 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 legislature (in month)
1	Goa Tillari Irrigation Development Corporation	1.4.2008 to 31.3.2012	2008-09	2006-07	2005-06	2005-06	-
2	Goa State Commission for Backward Classes	1.4.2004 to 31.3.2009	2008-09	2008-09	2007-08	2006-07	6
3	Goa University	1.4.2005 to 31.3.2010	2008-09	2007-08	2006-07	2005-06	5
4	Goa Khadi & Village Industries Board	1.4.2008 to 31.3.2013	2008-09	2006-07	2006-07	2005-06	6
5	Goa Housing Board	1.4.2007 to 31.3.2012	2008-09	2007-08	2006-07	2006-07	-
6	Goa Board of Secondary & Higher Secondary Education	1.4.2005 to 31.3.2010	2008-09	2004-05	2004-05	Information awaited	-
7	Goa State Legal Services Authorities	Regular Audit	2008-09	2006-07	2006-07	Information awaited	-

APPENDIX - 3.4

(Referred to in paragraph 3.4)

**POSITION OF ARREARS AS ON 30 JUNE 2009 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 (Rupees in crore)
Inland Water Transport	1	River Navigation Department	2003-04	92.57
Power	1	Chief Electrical Engineer	2005-06	536.97
Total				629.54

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 2009)**

Sr. No.	Name of the Department	Upto 5 years	5 to 10 years	10 to 15 years	Total No. of cases
1	Director of Panchayats, Panaji	-	2 (0.54)	-	2 (0.54)
2	Deputy Commandant General, Home Guards	-	-	1 (4.95)	1 (4.95)
3	Director General of Police	1 (0.04)	2 (1.38)	-	3 (1.42)
4	Director of Civil Supplies	2 (2.90)		-	2 (2.90)
5	Conservator of Forests, Panaji	-	1 (0.67)	-	1 (0.67)
6	Chief Electrical Engineer, Panaji	-	3 (98.18)	-	3 (98.18)
7	Chief Engineer, PWD, Panaji	1 (38.60)	1 (0.20)	-	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	Administrative Medical officer, E.S.I. Scheme, Panaji	1 (1.85)	-	-	1 (1.85)
11	Principal, Govt. Polytechnic Mayem, Bicholim	1 (0.40)	-	-	1 (0.40)
	Total	8 (46.95)	9 (100.97)	1 (4.95)	18 (152.87)

(Figures in brackets indicate rupees in lakh)