

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.	As per 2011 Census	0.15 crore	
3	Density of Population (as per 2001 census). (All India Density = 325 persons per Sq. Km.)		258 persons per sq km	
	Density of Population (as per 2011 census). (All India Density = 382 persons per Sq. Km.)		394 persons per sq km	
4	Population below poverty line (BPL) (All India Average = 21.92 per cent)		Two per cent	
5	a.	Literacy (as per 2001 Census) (All India Average = 64.8 per cent)	82.01 per cent	
	b.	Literacy (as per 2011 Census) (All India Average = 74.04 per cent)	87.40 per cent	
6	Infant mortality *(per 1000 live births) (All India Average = 42 per 1000 live births)		10.00	
7	Life Expectancy at birth **(All India Average = 66.1 year)		68.5 years	
8	Gini Coefficient ***			
	a.	Rural (All India = 0.29)	0.21	
	b.	Urban (All India = 0.38)	0.25	
9	Gross State Domestic Product (GSDP) 2011-12 at current price		34,965 crore	
10	Per capita GSDP CAGR (2003-04 to 2012-13)	Goa	12.21 per cent	
		General Category States	14.94 per cent	
11	GSDP CAGR (2003-04 to 2012-13)	Goa	15.38 per cent	
		**** General Category States	16.37 per cent	
12	Population Growth (2003-04 to 2012-13)	Goa	8.17 per cent	
		General Category States	13.22 per cent	
B. Financial Data[#]				
Particulars				
CAGR		2003-04 to 2011-12		2003-04 to 2012-13
		General Category States	Goa	Goa
<i>(In per cent)</i>				
a.	of Revenue Receipts	17.48	17.21	15.30
b.	of Own Tax Revenue	17.44	17.34	17.10
c.	of Non Tax Revenue	12.64	15.61	10.86
d.	of Total Expenditure	14.15	15.73	14.48
e.	of Capital Expenditure	16.83	18.67	13.52
f.	of Revenue Expenditure on Education	16.85	16.54	15.75
g.	of Revenue Expenditure on Health	15.35	17.87	16.81
h.	of Salary and Wages	14.18	16.99	16.05
i.	of Pension	18.36	17.48	17.62

* Based on Registrar General, India Sample Registration System (SRS) Bulletin of December 2011

** Office of the Registrar General of India, Ministry of Home Affairs, Economic Review 2010-11

*** Gini Coefficient (Unofficial estimates of Planning Commission and NSSO data, 61st Round 2004-05 MRP); Gini co-efficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less, closure to one inequality is higher

**** Excluding three General Category States *i.e.* Delhi, Goa and Puducherry
Financial data is based on the Finance Accounts of the State Government

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 GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure *etc.* are keeping pace with the change in the base or these fiscal aggregates are also affected by factor other than GSDP.

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

Trends in Gross State Domestic Product (GSDP)

	2008-09	2009-10	2010-11	2011-12	2012-13
Gross State Domestic Product (₹ in crore)	25414	29126	33562	35932	34965
Growth rate of GSDP (Per cent)	29.90	14.61	15.23	7.06	(-)-2.69

Source of GSDP : Figures changed due to revision

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

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

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

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

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

As prescribed in the Act, the State Government was required to lay the following statements of Fiscal policy along with the budget before the Legislature,

- a) The Medium Term Fiscal Policy Statement (MTFPS),
- b) The Fiscal Policy Strategy statement.

APPENDIX 1.3

(Referred to in paragraph 1.1.1)

PART A: Abstract of Receipts and Disbursements for the year 2012-13

(₹ in crore)

Receipts			Disbursements				
2011-12		2012-13	2011-12	2012-13			
					Non-Plan	Plan	Total
Section-A: Revenue							
5780.73	1. Revenue receipts	5845.43	5483.50	I. Revenue expenditure	4810.98	1250.36	6061.34
2551.02	Tax revenue	2939.66	1633.08	General services	1847.00	13.23	1860.23
			1951.53	Social Services (inclusive of GIA and contribution)	1330.86	874.96	2205.82
2313.54	Non-tax revenue	1832.90	956.32	Education, Sports, Art and Culture	779.89	267.99	1047.88
			379.64	Health and Family Welfare	277.44	135.94	413.38
680.59	State's share of Union Taxes	777.21	335.69	Water Supply, Sanitation, Housing and Urban Development	210.84	78.51	289.35
			18.49	Information and Broadcasting	3.04	16.67	19.71
10.05	Non-Plan grants	29.63	21.25	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.41	14.70	15.11
148.38	Grants for State Plan Schemes	155.79	33.96	Labour and labour Welfare	20.54	15.71	36.25
			204.55	Social Welfare and Nutrition	36.81	345.44	382.25
77.15	Grants for Central and Centrally sponsored Plan Schemes	110.24	1.63	Others	1.89	0.00	1.89
			1898.89	Economic Services- (inclusive of GIA and contribution)	1633.12	362.17	1995.29
			202.23	Agriculture and Allied Activities	69.87	132.82	202.69
			89.77	Rural Development	35.79	57.66	93.45
			7.60	Special Areas Programmes	0.00	5.39	5.39
			77.94	Irrigation and Flood control	62.00	25.53	87.53
			1164.20	Energy	1219.91	31.49	1251.40
			73.78	Industry and Minerals	7.61	61.70	69.31
			207.50	Transport	210.56	17.06	227.62
			3.90	Science, Technology and Environment	0.00	1.82	1.82
			71.97	General Economic Services	27.38	28.70	56.08
			5483.50	Total	4810.98	1250.36	6061.34
	II. Revenue deficit carried over to Section B	215.91	297.23	II. Revenue deficit/Surplus carried over to Section B			
5780.73	Total	6061.34	5780.73	Total			6061.34

Receipts			Disbursements				
2011-12		2012-13	2011-12	2012-13			
				Non-Plan	Plan	Total	
Section-B : Other							
1147.31	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	1018.41		III. Opening Overdraft from Reserve Bank of India			
	IV. Miscellaneous Capital receipts			IV. Capital Outlay			
			202.11	General Services	0.00	133.69	133.69
			238.90	Social Services	0.00	187.26	187.26
			69.49	Education, Sports, Art and Culture	0.00	82.18	82.18
			23.16	Health and Family Welfare	0.00	11.03	11.03
			135.75	Water Supply, Sanitation, Housing and Urban Development	0.00	82.64	82.64
			0.00	Information and Broadcasting	0.00	0.00	0.00
			9.50	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	9.66	9.66
			0.96	Social Welfare and Nutrition	0.00	1.75	1.75
			0.04	Other Social Services	0.00	0.00	0.00
			742.76	Economic Services	1.39	619.93	621.32
			25.96	Agriculture and Allied Activities	1.39	15.68	17.07
			1.98	Rural Development	0.00	0.08	0.08
			2.04	Special Areas Programmes	0.00	0.44	0.44
			197.05	Irrigation and Flood Control	0.00	112.92	112.92
			172.14	Energy	0.00	205.48	205.48
			0.28	Industry and Minerals	0.00	0.44	0.44
			317.95	Transport	0.00	237.23	237.23
			25.36	General Economic Services	0.00	47.66	47.66
			1183.77	Total	1.39	940.88	942.27
15.59	V. Recoveries of Loans and Advances	14.57	9.42	V. Loans and Advances disbursed	2.77	1.21	3.98
	From Government Servants		3.91	To Government Servants	2.77	0.00	2.77
	From Others		5.51	To Others	0.00	1.21	1.21
297.23	VI. Revenue Surplus brought down			VI. Revenue Deficit brought down			215.91

Receipts			Disbursements				
2011-12		2012-13	2011-12	2012-13			
					Non-Plan	Plan	Total
536.51	VII. Public debt receipts	1537.49	278.29	VII. Repayment of Public debt-	339.06		339.06
	External debt			External debt			
323.61	Internal debt other than Ways and Means Advances and overdrafts	1370.89	127.95	Internal debt other than Ways and Means Advances and Overdrafts			310.98
	Net transactions under Ways and Means Advances			Net transactions under Ways and Means Advances			
	Net transactions under overdraft		150.34	Repayment of Loans and Advances to Central Government			28.08
212.90	Loans and Advances from Central Government	166.60					
	VIII. Appropriation to Contingency Fund			VIII. Appropriation to Contingency Fund			
	IX. Amount transferred to Contingency Fund			IX. Expenditure from Contingency Fund			
7550.47	X. Public Account receipts-	7290.32	7057.22	X. Public Account disbursements			7655.66
320.16	Small Savings and Provident Funds	332.02		Small Savings and Provident Funds		181.82	
111.61	Reserve Funds	205.68		Reserve Funds		36.72	
3630.98	Suspense and Miscellaneous	3238.37		Suspense and Miscellaneous		3937.21	
3193.93	Remittance	3165.32		Remittances		3343.45	
293.79	Deposits and Advances	348.93		Deposits and Advances		156.46	
	XI. Closing Overdraft from Reserve Bank of India			XI. Cash Balance at end-			703.91
				Investment of earmarked balance		501.22	
				Deposits with Reserve Bank		4.52	
				Departmental Cash Balance including permanent Advances		196.48	
				Cash Balance Investment		1.69	
15327.84	Total	15922.13		Total			15922.13

**PART B: Summarised financial position of the Government of Goa as on
31 March 2013**

(₹ in crore)

As on 31 March 2012	Liabilities	As on 31 March 2013
6253.59	Internal Debt	7286.33
	2761.19 Market Loans bearing interest	3756.19 ⁸⁾
	Market Loans not bearing interest	
	16.73 Loans from LIC	14.74
	3475.67 Loans from other institutions	3515.40
	Ways and Means Advances/overdraft	
	Overdraft from Reserve Bank of India	
618.78	Loans and Advances from Central Government	784.47
	Pre 1984-85 loans	
	57.99 Non-Plan Loans	87.83
	551.67 Loans for State Plan Schemes	687.79
	0.04 Loans for Central Plan Schemes	0.03
	9.08 Loans for Centrally Sponsored Plan Schemes	8.82
30.00	Contingency Fund	30.00
1466.56	Small savings, Provident Fund etc.	1616.77
1011.64	Deposits	1204.10
672.31	Reserve Funds	841.25
150.53	Remittance balances	-27.61
216.20	Suspense and Miscellaneous	-482.63
10419.61		11252.68
As on 31 March 2012	Assets	As on 31 March 2013
9364.13	Gross Capital Outlay on Fixed Assets	10306.40
	401.17 Investment in shares of Companies, Corporation etc.	445.72
	8962.96 Other Capital Outlay	9860.68
109.59	Loans and Advances	99.00
	Loans for Power Projects	
	58.74 Other Development Loans	58.44
	Loans to Government Servants and Miscellaneous loans	40.56
	50.85	
	Reserve Fund Investments	
0.67	Advances	0.67
	Suspense & Miscellaneous Balances	
1018.41	Cash	703.91
	Cash in Treasuries and Local Remittances	
	14.75 Deposits with Reserve Bank	4.52
	1.48 Departmental Cash Balances	1.48
	0.17 Permanent Advances	0.21
	558.63 Cash Balance Investments	196.48
	443.38 Earmarked Fund Investment	501.22
	Deficit on Government Accounts	
-73.19	Revenue Deficit of the current year	142.70
	(i) Miscellaneous Deficit	-1.18
	111.76 Accumulated deficit as on 31 March 2013	-104.15
-30.00	Appropriation to Contingency Fund	-30
	Net effect of Balances taken over	
	-431.66 Balances taken over on 30 May 1987 under capital	-431.66
	424.26 Net result of allocation of Capital Expenditure	424.26
10419.61		11252.68

⁸⁾ see note below table 1.1 and paragraph 1.2.1

APPENDIX 1.4

(Referred to in paragraph 1.3)

Time series data on the State Government finances

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Part-A. Receipts					
1. Revenue Receipts	3528	4100	5442	5781	5845
(i) Tax Revenue	1694(48)	1762(43)	2139(39)	2551(44)	2940(50)
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade etc.	1132(67)	1142(65)	1380(65)	1653(65)	1577(54)
State Excise	89(5)	104(6)	139(6)	182(7)	213(7)
Taxes on Vehicles	90(5)	105(6)	130(6)	140(5)	148(5)
Stamps duty and Registration fees	115(7)	111(6)	152(7)	184(7)	525(18)
Land Revenue	9(1)	11(1)	8	8	11
Taxes on goods and passenger	157(9)	161(9)	172(8)	210(8)	258(9)
Other Taxes	102(6)	128(7)	158(7)	174(7)	208(7)
(ii) Non-Tax Revenue	1236(35)	1731(42)	2269(42)	2313(40)	1833(31)
(iii) State's share in Union taxes and duties	415(12)	428(11)	584(11)	681(12)	777(13)
(iv) Grants-in-aid from Government of India	183(5)	179(4)	450(8)	236(4)	296(5)
2. Misc. Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	10	13	15	16	15
4. Total Revenue and Non debt capital receipt (1+2+3)	3538	4113	5457	5797	5860
5. Public Debt Receipts	663	632	745	537	1537
Internal Debt (excluding Ways & Means Advances and Overdrafts)	609	719	717	324	1371
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	54	(-)87	28	213	166
6. Total Receipts in the Consolidated Fund (4+5)	4201	4745	6202	6334	7397
7. Contingency Fund Receipts	-	-	3	-	-
8. Public Accounts receipts	5025	6178	6993	7550	7290
9. Total receipts of the State (6+7+8)	9226	10923	13198	13884	14687
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	3425(79)	4227(80)	4784(80)	5484(82)	6061(87)
Plan	619(18)	758(18)	927(19)	1110(20)	1250(21)
Non-plan	2806(82)	3469(82)	3857(81)	4374(80)	4811(79)
General Services (including Interests payments)	1062(31)	1351(32)	1487(31)	1633(30)	1860(27)
Social Services (including GIA & contributions)	1192(35)	1487(35)	1774(37)	1952(36)	2206(32)
Economic Services (including GIA & contributions)	1171(34)	1389(33)	1522(32)	1899(35)	1995(21)
11. Capital Expenditure	897(21)	1084(20)	1221(20)	1184(22)	942(13)
Plan	898(100)	1078(99)	1215(99)	1182(100)	941(100)
Non-plan	(-) 1(0)	6(1)	6(1)	2	1
General Services	151(17)	179(17)	205(17)	202(17)	134(14)
Social Services	188(21)	211(19)	206(17)	239(20)	187(20)
Economic Services	558(62)	694(64)	810(66)	743(63)	621(66)

	2008-09	2009-10	2010-11	2011-12	2012-13
Part B. Expenditure/Disbursement					
12. Disbursement of Loans and Advances	29	37	16	9	4
13. Total (10+11+12)	4351	5348	6021	6677	7007
14. Repayments of Public Debt	166	178	208	278	339
Internal Debt (excluding Ways and Means Advances and Overdrafts)	118	105	182	128	311
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	48	73	26	150	28
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	4517	5526	6229	6955	7346
17. Contingency Fund disbursements	-	3	-	-	-
18. Public Accounts disbursements	4642	5471	6535	7057	7656
19. Total disbursement by the State (16+17+18)	9159	11000	12764	14012	15002
Part C. Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+)(1-10)	(+103)	(-)127	(+)658	(+)297	(-)216
21. Fiscal Deficit (4-13)	(-)813	(-)1235	(-)564	(-)880	(-)1147
22. Primary Deficit(-)/Surplus(+) (21+23)	(-)303	(-)652	(+)86	(-)175	(-)346
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	510	583	650	705	801
24. Financial Assistance to local bodies etc.	448	590	736	835	796
25. Ways and Means Advances (WMA)/Overdraft availed (days)	-	-	-	-	-
Ways and Means advances availed	-	2.96	-	-	-
Overdraft availed	-	-	-	-	-
26. Interest on WMA/Overdraft	-	#	-	-	-
27. Gross State Domestic Product (GSDP)*	25414	29126	33562	35932	34965
28. Outstanding fiscal liabilities (year end)	7058	8075	8985	9579	11232
29. Outstanding guarantees including interest (year end)	166	148	181	185	123
30. Maximum amount guaranteed (year end)	603	603	342	305	260
31. Number of incomplete projects	5	19	93	85	127
32. Capital blocked in incomplete projects	720	856	933	1571	1721
33. Grants-in-aid and contributions (included in revenue expenditure of General, Social & Economic Services)	442	586	772	830	763

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

	2008-09	2009-10	2010-11	2011-12	2012-13
Part E. Fiscal Health Indicator (In per cent)					
I Resource Mobilisation					
Own Tax revenue/GSDP	6.67	6.05	6.37	7.10	8.41
Own Non-Tax Revenue/GSDP	4.86	5.94	6.76	6.44	5.24
Central Transfer/GSDP	1.63	1.47	1.74	1.90	2.22
II Expenditure Management					
Total Expenditure/GSDP	17.12	18.36	17.94	18.58	20.04
Total Expenditure/Revenue Receipts	123.33	130.44	110.64	115.50	119.88
Revenue Expenditure/Total Expenditure	78.72	79.04	79.46	82.13	86.50
Expenditure on Social Services/Total Expenditure	27.42	27.80	18.45	18.72	0.00
Expenditure on Economic Services/Total Expenditure	26.91	25.97	23.48	26.52	0.00
Capital Expenditure/Total Expenditure	20.62	20.27	20.28	17.73	13.44
Capital Expenditure on Social and Economic Services/Total Expenditure	5.29	4.73	4.12	4.21	3.27
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.41	(-)0.44	1.96	0.83	(-)0.62
Fiscal deficit/GSDP	(-)3.20	(-)4.24	(-)1.68	(-)2.45	(-)3.28
Primary Deficit (surplus)/GSDP	(-)1.19	(-)2.24	0.26	(-)0.49	(-)0.99
Revenue Deficit/Fiscal Deficit	-	(-)10.28	(-)116.67	(-)33.75	18.83
Primary Revenue Balance/GSDP	11.47	12.51	12.32	13.30	0.00
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	27.77	27.72	26.77	26.66	32.12
Fiscal Liabilities/RR	200.06	196.95	165.10	165.70	192.16
Primary deficit vis-a-vis quantum spread	(-)99.13	(-)148.76	14.00	367.49	34.80
Debt Redemption (Principal+Interest)/Total Debt Receipts	101.96	120.41	115.17	183.05	74.17
V Other Fiscal Health Indicator					
Return on Investment (in per cent)	0.27	0.32	0.04	0.36	0.39
Balance from Current Revenue (₹ in crore)	586.54	508.64	688.16	327.23	-185.91
Financial Assets/Liabilities	0.90	0.90	0.98	1.00	0.99

APPENDIX - 1.5

(Referred to in paragraph 1.10.2)

Statement showing avoidable interest burden of ₹ 1.82 crore due to improper planning and co-ordination of market borrowings with capital expenditure

Month	Closing Treasury balance at the end of month (₹ in crore)	Amount borrowed included in col. (2) (₹ in crore)	Date of borrowing	Rate of interest	Borrowed funds kept idle (No of Months)	Rate of interest received from treasury (Repo rate)	Difference in rate of interest	Loss of interest (₹ in crore)
1	2	3	4	5	6	7	8	9
Jan 2009	329.07							
Feb 2009	469.49	200.00	06.02.09	7.24	1	5.00	2.24	0.37
Mar 2009	533.19	100.00	25.03.09	8.08	1	5.00	3.08	0.26
Nov 2009	192.75						-	-
Dec 2009	220.91	100.00	23.12.09	8.40	2	4.75	3.65	0.61
Jan 2010	306.65						-	-
Feb 2010	279.93						-	-
Mar 2010	399.25	100.00	10.03.10	8.51	1	5.00	3.51	0.29
Oct 2010	203.94	200.00	05.10.10 & 27.10.10				-	-
Nov 2010	315.20						-	-
Dec 2010	267.61						-	-
Nov 2011	304.81						-	-
Dec 2011	285.55	100.00	07.12.11	9.02	1	8.50	0.52	0.04
Jan 2012	350.52						-	-
Feb 2012	529.66						-	-
Mar 2012	555.76	50.00	30.03.12	9.23	5	8.00	1.23	0.25
Apr 2012	347.13						-	-
May 2012	328.55						-	-
Total loss								1.82

(Source: Directorate of Accounts, Government of Goa)

APPENDIX - 2.1

(Referred to in paragraph 2.3.1)

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

(₹ in crore)

Sl. No.	Grant/Appropriation	Total provision	Actual expenditure	Savings	Percentage
Revenue (Voted)					
1	4-District and session court (South Goa)	14.86	11.00	3.86	26
2	6-Election office	11.12	8.14	2.98	27
3	11-Excise	15.00	9.54	5.46	36
4	12-Commercial Taxes	17.75	12.70	5.05	28
5	13-Transport	92.40	46.63	45.77	50
6	19-Industries, Trade and Commerce	46.00	22.68	23.32	51
7	23-Home	7.06	1.99	5.07	72
8	25-Home Guard and Civil Defence	9.56	6.70	2.86	30
9	27-Official languages	4.15	1.79	2.36	57
10	30-Small Savings and Lotteries	9.37	5.32	4.05	43
11	31-Panchayats	135.91	89.43	46.48	34
12	32-Finance	13.00	1.59	11.41	88
13	33-Revenue	5.95	2.73	3.22	54
14	36-Technical Education	20.70	15.24	5.46	26
15	40-Goa College of Engineering	23.07	17.34	5.73	25
16	42-Sports and Youth Affairs	114.65	90.44	24.21	21
17	43-Art and Culture	117.99	55.34	62.65	53
18	50-Goa College of Pharmacy	7.92	5.73	2.19	28
19	52-Labour	37.94	25.46	12.48	33
20	54-Town and Country Planning	11.22	6.60	4.62	41
21	55-Municipal Administration	314.21	53.95	260.26	83
22	56-Information and Publicity	25.49	19.71	5.78	23
23	58-Women and Child Development	389.58	113.92	275.66	71
24	60-Employment	32.50	1.48	31.02	95
25	62-Law	21.98	14.18	7.80	35
26	64-Agriculture	118.24	76.70	41.54	35
27	65-Animal Husbandry and Veterinary Services	74.42	46.16	28.26	38
28	68-Forest	49.02	38.10	10.92	22
29	70-Civil Supplies	17.55	11.49	6.06	35
30	71-Co-operation	18.15	13.08	5.07	28
31	72-Science, Technology and Environment	8.36	3.58	4.78	57
32	73-State Election Commission	9.50	4.23	5.27	55
33	75-Planning, Statistics and Evaluation	19.27	9.86	9.41	49
34	78-Tourism	49.96	28.53	21.43	43

Appendices

35	81-Tribal Welfare	62.50	13.26	49.24	79
36	82-Information Technology	60.00	36.09	23.91	40
37	83-Mines	48.50	2.73	45.77	94
Capital (Voted)					
1	8-Treasury and Accounts Administration	7.03	2.18	4.85	69
2	13-Transport	74.44	30.03	44.41	60
3	16-Collectorate (South Goa)	29.05	15.00	14.05	48
4	17-Police	29.20	5.45	23.75	81
5	31-Panchayats	16.27	0.08	16.19	99
6	32-Finance	235.00	79.37	155.63	66
7	34-School Education	51.60	15.85	35.75	69
8	40-Goa College of Engineering	16.48	2.95	13.53	82
9	42-Sports and Youth Affairs	28.52	16.14	12.38	43
10	45-Archives and Archeology	14.22	0.49	13.73	97
11	47-Goa Medical College and Hospital	14.65	2.22	12.43	85
12	48-Health Services	17.07	4.78	12.29	72
13	49-Institute of Psychiatry and Human behavior	3.26	0.02	3.24	99
14	51-Goa Dental College	7.75	0.85	6.90	89
15	55-Municipal Administration	3.00	0.52	2.48	83
16	57-Social Welfare	5.52	1.66	3.86	70
17	61-Craftmen Training	13.11	5.32	7.79	59
18	64-Agriculture	36.06	7.24	28.82	80
19	65-Animal Husbandry	4.35	1.78	2.57	59
20	66-Fishries	7.81	2.17	5.64	72
21	67-Port Administration	15.50	8.49	7.01	45
22	71-Co-operation	12.83	9.03	3.80	30
23	72-Science Technology and Environment	3.30	0.32	2.98	90
24	74-Water Resources	242.62	113.23	129.39	53
25	78-Tourism	311.35	47.13	264.22	85
26	81-Tribal Welfare	108.00	8.00	100.00	93
Total		3342.84	1303.74	2039.10	

APPENDIX - 2.2

(Referred to in paragraph 2.3.5)

Cases where supplementary provision (₹ 20 lakh or more in each case) proved unnecessary

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
Revenue (Voted)					
1	2-General Administration and Co-ordination	42.40	41.51	0.89	1.66
2	3-District and Sessions Court (North Goa)	13.21	12.57	0.64	0.21
3	6-Election office	9.12	8.14	0.98	2.00
4	8-Treasury and Accounts Administration	527.08	517.20	9.88	0.92
5	19-Industries, Trade and Commerce	41.87	22.68	19.19	4.13
6	21-Public Works	514.00	489.33	24.67	53.00
7	23-Home	6.86	1.99	4.87	0.20
8	25-Home Guards and Civil Defence	8.70	6.70	2.00	0.86
9	27-Official Languages	3.93	1.79	2.14	0.22
10	31-Panchayats	116.21	89.43	26.78	19.70
11	33-Revenue	4.77	2.73	2.04	1.18
12	34-School Education	820.51	701.59	118.92	3.38
13	43-Art and Culture	113.44	55.34	58.10	4.55
14	55-Municipal Administration	313.09	53.95	259.14	1.12
15	58-Women and Child Development	381.58	113.92	267.66	8.00
16	61-Craftmen Training	35.99	31.04	4.95	2.25
17	62-Law	19.98	14.18	5.80	2.00
18	64-Agriculture	101.24	76.70	24.54	17.00
19	65-Animal Husbandry and Veterinary Services	69.42	46.16	23.26	5.00
20	68-Forests	40.29	38.10	2.19	8.72
21	70-Civil Supplies	16.38	11.49	4.89	1.18
22	71-Co-operation	15.03	13.08	1.95	3.12
23	74-Water Resources	101.01	92.02	8.99	1.00
Capital (Voted)					
1	2-General Administration and Co-ordination	1.00	NIL	1.00	1.09
2	17-Police	23.20	5.45	17.75	6.00
3	21-Public Works	427.73	287.73	140.00	59.00
4	41-Goa Architecture College	0.98	-	0.98	3.48
5	43-Art and Culture	32.50	30.67	1.83	2.14
6	48-Health Services	5.69	4.78	0.91	11.38
7	49-Institute of Psychiatry and Human Behaviour	1.06	0.02	1.04	2.20
8	61-Craftmen training	6.07	5.32	0.75	7.04
9	71-Co-operation	10.83	9.03	1.80	2.00
10	78-Tourism	211.35	47.13	164.22	100.00
Total		4036.52	2831.77	1204.75	335.73

APPENDIX - 2.3

(Referred to in paragraph 2.3.6)

Excess/unnecessary/insufficient re-appropriation of funds

(₹ in lakh)

Sl. No.	Grant No.	Description	Head of Accounts	Re-appropriation	Final Excess (+) / Saving (-)
1	8	Treasury and Account Administration (North Goa)	2071(01)(109)(02)	(-) 275.00	(-) 324.57
2	17	Police	2055(109)(01)	(-)1156.08	(-)134.62
3	17	Police	4055(211)(02)	(-)55.20	(-)262.63
4	19	Industries, Trade and Commerce	2851(796)(01)	(-)60.61	(-)255.39
5	21	Public works	2059(01)(053)(01)	(-)256.68	(+)1363.56
6	21	Public works	2059(60)(053)(01)	(-)161.23	(-)423.67
7	21	Public works	2215(107)(02)	(-)510.72	(+)112.86
8	21	Public works	4215(01)((010)(03)	(-)245.65	(+)200.32
9	21	Public works	5054(80)(800)(01)	(+)360.97	(-)375.18
10	31	Panchayats	2505(01)(701)(13)	(-)334.30	(+)334.30
11	31	Panchayats	2515(796)(01)	(-)34.10	(-)121.38
12	34	School Education	2202(01)(110)(01)	(-)5249.36	(+)588.56
13	34	School Education	4202(01)(201)(01)	(-)277.90	(-)204.86
14	35	Higher Education	2202(03)(103)(03)	(-)52.59	(-)166.35
15	40	Goa College of Engineering	2203(112)(14)	(-)55.32	(-)148.34
16	40	Goa College of Engineering	4202(02)(105)(01)	(-)90.50	(-)1036.08
17	54	Town and Country Planning	2217(800)(10)	(-)7.00	(-)141.87
18	55	Municipal Administration	2217(800)(11)	(-)682.22	(+)841.10
19	55	Municipal Administration	2217(800)(12)	(-)13368.80	(-)841.10
20	74	Water Resources	2701(04)(001)(04)	(-)53.26	(-)168.06
21	74	Water Resources	2711(03)(103)(01)	(-)39.00	(-)151.83
22	74	Water Resources	2701(04)(001)(05)	(+)4.70	(-)100.77
23	74	Water Resources	2702(01)(102)(02)	(+)36.40	(+)627.41
24	74	Water Resources	4711(01)(103)(01)	(-)766.50	(-)1102.92
25	74	Water Resources	4711(02)(103)(02)	(-)1800.00	(-)741.70
26	74	Water Resources	4702(796)(01)	(+)385.00	(-)347.33
27	74	Water Resources	4702(800)(05)	(+)1800.00	(-)996.00
28	74	Water Resources	4711(02)(103)(01)	(+)50.50	(-)266.90
29	74	Water Resources	4711(03)(103)(01)	(+)716.00	(-)246.72
30	75	Planning, Statistics and Evaluation	3454(02)(111)(04)	(-)7.50	(-)242.17
31	76	Electricity	2801(05)(001)(01)	(-)4201.03	(-)113.96
32	76	Electricity	2801(800)(01)	(-)1086.36	(-)1987.93
33	76	Electricity	4801(05)(796)(01)	(-)800.00	(-)450.31
34	76	Electricity	4801(800)(33)	(-)700.00	(-)168.43
35	76	Electricity	4801(800)(51)	(-)1200.00	(-)299.83
36	76	Electricity	4801(800)(52)	(-)3548.94	(-)420.36

37	76	Electricity	4801(05)(800)(17)	(+)1764.41	(-)393.90
38	78	Tourism	3452(800)(06)	(-)5.00	(-)571.26
39	78	Tourism	3452(01)(001)(01)	(+)6.70	(-)263.59
40	78	Tourism	3452(800)(04)	(+)295.00	(-)596.03
41	78	Tourism	5452(01)(101)(06)	(-)200.00	(-)14581.97

APPENDIX - 2.4

(Referred to in paragraph 2.3.8)

Results of review of substantial surrenders made during the year 2013

(₹ in crore)

Sl. No.	Number & title of grant	Total provision	Amount of surrender	Percentage of surrender
Revenue (Voted)				
1	27-Official language	4.15	2.36	56.86
2	29-Public Grievances	0.50	0.49	98.00
3	32-Finance	13.00	11.41	87.76
4	43-Art & Culture	117.99	62.18	52.69
5	55-Municipal Administration	314.21	259.54	82.60
6	58-Women & Child Development	389.58	275.64	70.75
7	72-Science, Technology & Environment	8.36	4.69	56.10
8	73-State Election Commission	9.50	5.22	54.94
9	81-Tribal Welfare	62.50	48.79	78.00
Capital (Voted)				
10	1-Legislature Secretariat	2.10	1.45	69.00
11	8-Treasury and Accounts Administration	7.03	4.72	67.00
12	12-Commercial Taxes	2.50	1.57	62.80
13	13-Transport	74.44	44.43	59.68
14	17-Police	29.20	20.86	71.43
15	20-Printing & Stationary	2.00	1.80	90.00
	32-Finance	235.00	155.63	66.22
16	34-School Education	51.60	33.19	64.32
17	36-Technical Education	2.69	1.79	66.54
18	38-Govt Polytechnic (Bicholim)	1.72	1.07	62.20
19	41-Goa Architecture College	4.46	4.45	99.77
20	45-Archives & Archaeology	14.22	13.73	96.55
21	47-Goa Medical College and Hospital	14.65	10.34	70.58
22	48-Health Services	17.07	14.10	82.60
23	49-Institute of Psychiatry and Human Behaviour	3.26	3.22	98.77
	55-Municipal Administration	3.00	2.02	67.33
24	57-Social Welfare	5.52	3.86	69.92
25	61-Craftmen Training	13.11	7.69	58.65
26	62-Law	2.20	1.57	71.36
27	64-Agriculture	36.06	28.82	79.92
28	66-Fisheries	7.81	5.03	64.40
	72-Science, Technology & Environment	3.30	2.98	90.30
	81-Tribal Welfare	108.00	100.00	92.59
	Total	1560.73	1134.64	

APPENDIX – 2.5

(Referred to in paragraph 2.3.9)

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

(₹ in crore)

Sl. No	Number and Name of the grant/appropriation	Total Grant/appropriation	Expenditure	Savings	Amount surrendered	Amount surrendered in excess
Revenue (Voted)						
1	01- Legislature Secretariat	19.56	18.37	1.19	1.72	0.53
2	02-General Administration and Co-ordination	44.06	41.51	2.55	3.22	0.67
3	11-Excise	15.00	9.54	5.46	5.78	0.32
4	13-Transport	92.40	46.63	45.77	46.07	0.30
5	21-Public Works	567.00	489.33	77.67	91.08	13.41
6	26-Fire and Emergency Services	19.60	16.76	2.84	3.26	0.42
7	34-School Education	823.89	701.59	122.30	128.20	5.90
8	47-Goa Medical College and Hospital	176.22	170.13	6.09	7.25	1.16
9	50-Goa College of Pharmacy	7.92	5.73	2.19	2.31	0.12
10	61-Craftsmen Training	38.24	31.04	7.20	8.10	0.90
Capital (Voted)						
11	48-Health Services	17.07	4.78	12.29	14.10	1.81
Total		1820.96	1535.41	285.55	311.09	25.54

APPENDIX - 2.6*(Referred to in paragraph 2.3.10)***Entire savings of various grants/appropriations surrendered due to non-utilisation of funds***(₹ in crore)*

Sl. No.	Number and title of grant	Name of the Scheme (Head of Account)	Total provision	Amount of surrender	Percentage of surrender
Capital (Voted)					
1	2-General Administration and Co-ordination	4059-Capital outlay on Public Works	2.09	2.09	100
2	15-Collectorate (North Goa)	4059-Capital outlay on Public Works	2.00	2.00	100
3	27-Official language	4059-Capital outlay on Public Works	1.00	1.00	100
4	46-Museum	4202-Capital outlay on Education, Sports, Art and Culture	2.00	2.00	100
5	63-Rajya Sainik Board	4059-Capital outlay on Public works	3.30	3.30	100
6	82-Information Technology	4851-Capital outlay on Village and Small Industries	3.00	3.00	100
7	83-Mines	4853-Capital outlay on Non-ferrous mining & Metallurgical Industries	3.50	3.50	100
Total			16.89	16.89	

APPENDIX – 2.7
(Referred to in paragraph 2.3.10)

Statement of various Grants/Appropriation in which saving occurred but no part of which had been surrendered

(₹ in crore)

1	7-Settlement and Land Records (Revenue voted)	1.68
2	7-Settlement and Land Records (Capital voted)	0.07
3	14-Goa Sadan (Revenue voted)	0.66
4	33-Revenue (Revenue voted)	3.22
5	33-Revenue (Capital voted)	13.00
6	51-Goa Dental College (Revenue voted)	2.66
7	51-Goa Dental College (Capital voted)	6.90
8	54-/Town & Country planning (Revenue voted)	4.62
9	54-/Town & Country planning (Capital voted)	0.45
10	59-Factories & Boilers (Capital voted)	0.08
11	60-Employment (Revenue voted)	31.02
12	74-Water Resources	9.99
13	75-Planning, Statistics and Evaluation	9.41
14	76-Electricity (Capital voted)	19.54
15	78-Tourism (Revenue voted)	21.43
16	78-Tourism (Capital voted)	264.22
	Total	388.95

APPENDIX - 2.8

(Referred to in paragraph 2.3.10)

Details of savings of ₹ 20 lakh and above not surrendered

(₹ in crore)

Sl. No.	Number and Name of grant	Total grant	Expenditure	Savings	Savings surrendered	Savings not surrendered
1	6-Election office (Revenue Voted)	11.12	8.14	2.98	2.69	0.29
2	8-Treasury and Account Administration, (North Goa) (Revenue Voted)	528.00	517.20	10.80	1.19	9.61
3	17-Police (Revenue Voted)	249.21	223.32	25.89	24.29	1.60
	17-Police (Capital Voted)	29.20	5.45	23.75	20.86	2.89
4	18-Jails (Capital Voted)	21.16	17.79	3.37	2.77	0.60
5	19-Industries, Trade and Commerce (Revenue Voted)	46.00	22.68	23.32	20.20	3.12
6	21-Public Works (Capital Voted)	486.73	287.73	199.00	185.65	13.35
7	23-Home (Revenue Voted)	7.06	1.99	5.07	0.89	4.18
8	26-Fire and Emergency Services (Capital Voted)	10.69	1.53	9.16	8.88	0.28
9	30-Small Savings and Lotteries (Revenue Voted)	9.37	5.32	4.05	2.67	1.38
10	31-Panchayats (Capital Voted)	16.27	0.08	16.19	15.92	0.27
14	34-School Education (Capital Voted)	51.60	15.85	35.75	33.19	2.56
15	35-Higher Education (Revenue Voted)	145.66	131.63	14.03	10.87	3.16
16	40-Goa College of Engineering (Revenue Voted)	23.07	17.34	5.73	4.23	1.50
	40- Goa College of Engineering (Capital Voted)	16.48	2.95	13.53	1.43	12.10
17	42-Sports and Youth Affairs (Revenue Voted)	114.65	90.44	24.21	23.40	0.81
	42-Sports and Youth Affairs (Capital Voted)	28.52	16.14	12.38	10.12	2.26
18	43-Art and Culture (Revenue Voted)	117.99	55.34	62.65	62.18	0.47
19	47-Goa Medical College and Hospital (Capital Voted)	14.65	2.22	12.43	10.34	2.09
20	55-Municipal Administration (Revenue Voted)	314.21	53.95	260.26	259.54	0.72
	55-Municipal Administration (Capital Voted)	3.00	0.52	2.48	2.02	0.46
21	57-Social Welfare (Revenue Voted)	269.84	251.59	18.25	17.72	0.53
22	65-Animal Husbandry and Veterinary Services (Capital Voted)	4.35	1.78	2.57	2.06	0.51
23	66-Fisheries(Capital Voted)	7.81	2.17	5.64	5.03	0.61
24	68-Forests (Revenue Voted)	49.02	38.10	10.92	10.13	0.79

25	71-Co-operation (Revenue Voted)	18.16	13.08	5.08	4.75	0.33
26	76-Electricity (Revenue Voted)	1404.09	1296.61	107.48	82.73	24.75
27	80- Legal Metrology (Revenue Voted)	3.41	2.03	1.38	0.64	0.74
28	81- Tribal Welfare (Revenue Voted)	62.50	13.26	49.24	48.79	0.45
	Total	4063.82	3096.23	967.59	866.13	91.60

APPENDIX - 2.9

(Referred to in paragraph 2.3.10)

Surrender of funds in excess of ₹ five crore in March 2013

(₹ in crore)

Sl. No.	Grant No.	Total grant	Expenditure	Savings surrendered	Percentage of total provision
1	11-Excise (Revenue Voted)	15.00	9.54	5.78	38.53
2	12-Commercial Taxes (Revenue Voted)	17.75	12.70	5.10	28.73
3	13-Transport (Revenue Voted)	92.40	46.63	46.07	49.85
	13-Transport (Capital Voted)	74.44	30.03	44.43	59.68
4	16-Collector, South Goa (Capital Voted)	29.05	15.00	14.05	48.36
5	17-Police (Revenue Voted)	249.21	223.32	24.29	9.74
	17-Police (Capital Voted)	29.20	5.45	20.86	71.43
6	19-Industries, Trade and Commerce (Revenue Voted)	46.00	22.68	20.20	43.91
7	21-Public Works (Revenue Voted)	566.99	489.33	91.08	16.06
	21-Public Works (Capital Voted)	486.73	287.73	185.65	38.14
8	26-Fire and Emergency Services (Capital Voted)	10.69	1.53	8.88	83.06
9	31-Panchayats (Revenue Voted)	135.91	89.43	41.86	30.79
	31-Panchayats (Capital Voted)	16.27	0.08	15.92	97.84
10	32-Finance (Revenue Voted)	13.00	1.59	11.41	87.76
	32-Finance (Capital Voted)	235.00	79.37	155.63	66.22
11	34-School Education (Capital Voted)	823.87	701.59	128.20	15.56
	34-School Education (Revenue Voted)	51.60	15.85	33.19	64.32
12	35-Higher Education (Revenue Voted)	145.66	131.63	10.87	7.46
13	36-Technical Education (Capital Voted)	20.70	15.24	5.47	26.42
14	42-Sports and Youth Affairs (Revenue Voted)	114.65	90.44	23.40	20.40
	42-Sports and Youth Affairs (Capital Voted)	28.52	16.14	10.12	35.48
15	43-Art and Culture (Revenue Voted)	117.99	55.34	62.18	52.69
16	45-Archives and Archeology (Capital Voted)	14.22	0.49	13.73	96.55
17	47-Goa Medical College and Hospital (Revenue Voted)	176.22	170.13	7.25	4.11
	47-Goa Medical College and Hospital (Capital Voted)	14.65	2.22	10.34	70.58
18	48-Health Services (Revenue Voted)	230.24	197.98	32.61	14.16
	48-Health Services (Capital Voted)	17.07	4.78	14.10	82.60
19	52-Labour (Revenue Voted)	37.94	25.46	12.42	32.73
20	55-Municipal Administration (Revenue Voted)	314.21	53.95	259.53	82.59
21	56-Information Technology (Revenue Voted)	25.49	19.71	5.80	22.75
22	57-Social Welfare (Revenue Voted)	269.84	251.59	17.72	6.56
23	58-Women and Child Development (Revenue Voted)	389.58	113.92	275.64	70.75
24	61-Craftmen Training (Revenue Voted)	38.24	31.04	8.10	21.18
	61-Craftmen Training (Capital Voted)	13.11	5.32	7.69	58.65
25	62-Law (Revenue Voted)	21.98	14.18	7.71	35.07
26	64-Agriculture (Revenue Voted)	118.24	76.70	41.55	35.14
	64-Agriculture (Capital Voted)	36.06	7.24	28.82	79.92
27	65-Animal Husbandry (Revenue Voted)	72.42	46.16	28.35	39.14
28	66-Fishries (Revenue Voted)	30.87	24.60	6.25	20.24
	66-Fishries (Capital Voted)	7.81	2.17	5.03	64.40

29	67-Ports Administration (Capital Voted)	15.50	8.49	6.96	44.90
30	68-Forests (Revenue Voted)	49.02	38.10	10.13	20.66
31	70-Civil Supplies (Revenue Voted)	17.55	11.49	6.06	34.52
32	73-Election Commission (Revenue Voted)	9.50	4.23	5.22	54.94
33	76-Electricity (Revenue Voted)	1404.09	1296.60	82.84	5.89
34	81-Tribal Welfare (Revenue Voted)	62.50	13.26	48.79	78.06
	81-Tribal Welfare (Capital Voted)	108.00	8.00	100.00	92.59
35	82-Information Technology (Revenue Voted)	60.00	36.09	23.95	39.91
36	83- Mines (Revenue Voted)	48.50	2.73	45.78	94.39
	Total	6923.48	4807.27	2077.01	

APPENDIX – 3.1

*(Referred to in paragraph 3.1)***Department-wise breakup of outstanding Utilisation Certificates as on June 2013**

Sl. No.	Name of the Department	No. of utilisation certificates	Amount (₹ in crore)
1	Directorate of Education	327	37.02
2	Directorate of Technical Education	15	1.34
3	Directorate of Higher Education	11	1.27
4	Directorate of Sports and Youth Affairs	387	51.51
5	Town and Country Planning Department	22	8.54
6	Directorate of Municipal Administration	849	295.49
7	i) Directorate of Women and Child Welfare ii) Directorate of Social Welfare	206 106	3.73 24.83
8	Department of Science, Technology and Environment	123	12.61
9	i) Directorate of Panchayats (South) ii) Directorate of Panchayats (North)	1510 1590	23.72 129.77
10	i) General Administration Department ii) Directorate of Official Language iii) Legislature Department	5 2 8	0.13 0.18 0.28
11	Directorate of Health Services	24	11.46
12	Institute of Psychiatry and Human Behaviour	1	0.01
13	Directorate of Small Savings and Lotteries	13	27.76
14	Directorate of Art and Culture	2248	128.43
15	Directorate of Agriculture	78	0.28
16	Forests Department	9	5.38
17	Goa State Legal Services Authority	11	1.41
18	Under Secretary, Finance (Home)	10	1.47
19	Under Secretary, Revenue	7	4.89
20	Law Department	2	0.54
	TOTAL	7564	772.05

APPENDIX – 3.2

(Referred to in paragraph 3.2)

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

Sl. No.	Name of the institution	Year for which accounts had not been received	Grant received during preceding year (₹ in lakh)
Directorate of Education			
1	A. J. De Almeida High School, Ponda	2005-06 to 2011-12	104.65
2	A.I.M. Salcete High School, Malbhat	2005-06 to 2011-12	31.00
3	Abhinav Vidyamandir, Mollem	2011-12	2.23
4	Adarsha V.V. High School, Margao	2011-12	72.87
5	Anjuman H.Islam High School, Baina	2011-12	81.57
6	St. Ann High School, Tivim	2011-12	68.76
7	Assagaon Union High School, Assagao	2011-12	54.38
8	Auxilium High School, Caranzalem	2011-12	1.15
9	Azmane High School, Neura	2006-07 to 2011-12	35.17
10	Bal Bharati Vidyamandir Ribandar	2011-12	17.86
11	Bethany Convent High School, Sao Jose De Areal	2011-12	70.09
12	Bhatikar Model High School, Margao	2011-12	150.50
13	Blessed Joseph Vaz High School, Sancoale	2007-08 to 2011-12	29.60
14	Cuncoim United High School, Cuncoim	2005-06 to 2011-12	34.20
15	Dayanand High School, Chorao	2011-12	54.54
16	Dnyanprasarak Vidyalaya, Mapusa	2005-06 to 2011-12	49.02
17	Don Bosco High School, Panaji	2011-12	218.66
18	Dr. Sakharam Gude High School, Shiroda	2011-12	71.72
19	Fatima Convent High School, Margao-Salcete	2008-09 to 2011-12	4.55
20	G.S. Amonkar Vidya mandir	2011-12	2.09
21	Guardian Angel High School, Sanvordem	2008-09 to 2011-12	1.05
22	Harmal Panchakrishi High School, Harmal	2011-12	65.39
23	Holy Cross High School, Bardez	2011-12	83.03
24	Holy Cross High School, Bastora	2011-12	81.65
25	Holy Cross High School, Siolim	2011-12	66.77
26	Holy Cross Institute, Quepem	2011-12	78.32
27	Holy Family High School, Porvorim	2011-12	91.74
28	Holy Rosary Convent High School, Nuvem	2011-12	73.61
29	Holy Spirit Institute, Margao	2008-09 to 2011-12	1.25
30	I.V.B.D. English School, Dhavali	2005-06 to 2011-12	35.66
31	Ideal High School, Taleigao	2011-12	1.18
32	Immaculate Conception High School, Dabal	2008-09 to 2011-12	0.47
33	Immaculate Conception High School, Avedem-Paroda	2011-12	0.62
34	Immaculate Heart of Mary High School, Goa Velha	2005-06 to 2011-12	25.92
35	Infant Jesus High School, Colva	2011-12	1.60
36	Janata High School, Mapusa	2011-12	104.33
37	K.R.S.S. High School, Savoi-Verem	2005-06 to 2011-12	31.80
38	Kasturaba Matoshree High School, Panaji	2005-06 to 2011-12	38.36
39	Keerti Vidyalaya Siolim-Bardez	2008-09 to 2011-12	0.86
40	L.D. Samant Memorial High School, Porvorim	2005-06 to 2011-12	47.34
41	Late V.G. Shenvi Vidyalaya, Rawanfond	2005-06 to 2011-12	40.00
42	Lokmanya Tilak Vidyalaya High School, Kavalem	2005-06 to 2011-12	30.42
43	Lokshikshan High School, Dhargal-Pernem	2005-06 to 2011-12	23.16
44	Lourdes Convent High School, Saligao	2011-12	85.63
45	Loyala High School, Margao	2011-12	190.84
46	M & N English High School, Margao	2008-09 to 2011-12	2.24

Appendices

47	M.I.B.K. High School, Khandepar	2005-06 to 2011-12	53.08
48	M.P.T Education Society's Deepvihar High School, Headland Sada-Vasco	2011-12	152.24
49	Mahalakshmi English High School, Talaulim	2008-09 to 2011-12	2.01
50	Mahalakshmi High School, Kudne-Bicholim	2011-12	1.93
51	Mahamaya High School, Bicholim	2011-12	69.09
52	Mandre High School, Mandrem-Pernem	2011-12	111.36
53	Manguirish Vidyalaya Aroba-Pernem	2005-06 to 2011-12	20.75
54	Mapusa High School, Mapusa	2005-06 to 2011-12	26.69
55	Maria Bambina Convent High School, Cuncolim	2011-12	50.09
56	Marina English High School, Verna	2007-08 to 2011-12	27.76
57	Mary Immaculate Girls High School, Panaji	2011-12	128.58
58	Mata Secondary School No.1, Baina-Vasco	2005-06 to 2011-12	44.58
59	Mount Mary High School, Chinchinim	2011-12	1.77
60	Municipal High School, Vasco-Mormugao	2007-08 to 2011-12	35.44
61	Murgao High School, Headland-Sada	2011-12	93.42
62	Mustifund High School, Panaji	2005-06 to 2011-12	53.36
63	Navdeep Vidyalaya, Shiroda	2005-06 to 2011-12	27.70
64	New English High School, Keri-Pernem	2005-06 to 2011-12	34.09
65	New Goa High School, Mapusa	2008-09 to 2011-12	1.55
66	New Era High School, Margao	2008-09 to 2011-12	0.58
67	Our Lady of Candelaria High School, Baina-Vasco	2011-12	57.95
68	Our Lady of Desterro's School, Desterro-Mormugao	2008-09 to 2011-12	0.69
69	Our Lady of Divar High School, Piedade	2006-07 to 2011-12	23.01
70	Our Lady of Grace High School, Bicholim	2011-12	168.51
71	Our Lady of Health High School, Cuncolim	2011-12	1.36
72	Our Lady of Mercedes School, Mercedes	2011-12	70.67
73	Our Lady of Perpetual Succor High School, Cortalim	2011-12	5.52
74	Our Lady of Rosary High School, DonaPaula-Panaji	2011-12	98.61
75	Our Lady of Rosary High School, Fatorda-Margao	2007-08 to 2011-12	5.29
76	Our Lady of Snow's High School, Raia	2011-12	109.33
77	Our Lady of Succor High School, Nagoa	2006-07 to 2011-12	32.49
78	Perpetual Succor High School, Navelim	2005-06 to 2011-12	62.64
79	Pope John XXIII High School, Quepem	2011-12	105.69
80	Pragati High School, Verem-Betim	2011-12	0.59
81	Pragati Vidyalaya, Borim	2005-06 to 2011-12	28.12
82	Presentation Convent High School, Margao	2008-09 to 2011-12	5.66
83	Progress High School, Sanquelim-Bicholim	2005-06 to 2011-12	61.50
84	Progress High School, Panaji	2008-09 to 2011-12	72.26
85	R.P.R.S High School, Bandoda	2005-06 to 2011-12	27.68
86	Radhakrishna Vidyalaya, Bicholim	2005-06 to 2011-12	51.57
87	Ramakant D. Khalap High School, Mandrem-Pernem	2005-06 to 2011-12	37.72
88	Rosary High School, Navelim	2011-12	184.61
89	Sacred Heart High School, Parra-Bardez	2005-06 to 2011-12	37.53
90	Sacred Heart of Jesus High School, Anjuna	2011-12	2.75
91	Santa Cruz High School, Santa Cruz	2011-12	2.30
92	Saraswat Vidyalaya, Mapusa	2011-12	2.04
93	Sarvodaya Education Society High School, Curchorem	2011-12	123.26
94	Sarvodaya High School, Usgao	2006-07 to 2011-12	24.63
95	Shantadurga High School, Bicholim	2008-09 to 2011-12	1.49
96	Sharada English High School, Shiroda-Marcel	2011-12	196.79
97	Shiksha Sadan, Priol	2005-06 to 2011-12	32.64
98	Shree Navdurga Vidyalaya, Madkai-Ponda	2007-08 to 2011-12	33.00
99	Shri Bhagwati High School, Pernem	2005-06 to 2011-12	51.69
100	Shri Durga English School, Parsem-Pernem	2005-06 to 2011-12	26.91
101	Shri Hanuman Vidyalaya, Valpoi-Sattari	2006-07 to 2011-12	35.94
102	Shri Kamakshi High School, Shrioda	2005-06 to 2011-12	47.22
103	Shri Kamleshwar High School, Pethechawada	2007-08 to 2011-12	27.44

104	Shri Katyani Baneshwar Vidyalaya, Canacona	2006-07 to 2011-12	25.35
105	Shri Mallikarjun Vidyalaya High School, Canacona	2011-12	3.17
106	Shri Shantadurga Vidyalaya, Pirna-Bardez	2007-08 to 2011-12	29.11
107	Shri Shradhanand Vidyalaya, Paiguinim	2005-06 to 2011-12	36.04
108	Shri Damodar Vidyalaya English High School, Margao	2008-09 to 2011-12	61.64
109	Shri Kamleshwar High School, Korgao	2011-12	1.35
110	Shrimati High School, Velguem-Bicholim	2008-09 to 2011-12	46.39
111	Smt Chandrabhaga T. Naik High School, Curchorem	2011-12	52.00
112	Smt Hirabai Talaulikar High School, Sancordem	2005-06 to 2011-12	30.23
113	Smt Kamalabai Hede High School, Shiroda-Ponda	2008-09 to 2011-12	1.60
114	Smt Sunandabai Bandodkar High School, Carambolim	2011-12	50.32
115	St. Andrew's Institute, Vasco	2005-06	62.33
116	St. Anthony High School, Duler-Mapusa	2008-09 to 2011-12	42.93
117	St. Anthony High School, Galgibaga	2007-08 to 2011-12	31.12
118	St. Anthony High School, Majorda	2011-12	3.74
119	St. Anthony High School, Monte de Guirim	2005-06 to 2011-12	49.07
120	St. Britto High School, Mapusa	2011-12	130.62
121	St. Clara High School, Assonora	2005-06 to 2011-12	39.46
122	St. Elizabeth High School, Pomburpa	2011-12	59.49
123	St. Francis Xavier High School, Siolim	2005-06 to 2011-12	48.73
124	St. John of the Cross High School, Sanquelim	2006-07 to 2011-12	52.78
125	St. Joseph Convent High School, Nagoa-Verna	2005-06 to 2011-12	30.64
126	St. Joseph Educational Institute, Chandor	2011-12	3.11
127	St. Joseph High School, Arpora	2006-07 to 2011-12	2.96
128	St. Joseph High School, Aquem, Alto-Margao	2006-07 to 2011-12	36.23
129	St. Joseph Institute, Vasco	2011-12	69.87
130	St. Jude High School, Betalbatim	2011-12	3.13
131	St. Mary of the Angel's Convent High School, Chinchinim	2011-12	63.32
132	St. Mary Convent High School, Mapusa	2011-12	134.49
133	St. Mary High School, Ponda	2011-12	2.34
134	St. Mary High School, Varca	2008-09 to 2011-12	38.23
135	St. Michael Convent High School, Vagator	2005-06 to 2011-12	42.21
136	St. Pius X High School, Orlim	2011-12	92.52
137	St. Rita High School, Maina-Curtorim	2011-12	117.11
138	St. Rita High School, Colvale	2005-06 to 2011-12	41.32
139	St. Rock High School, Tollecanto-Velim	2011-12	2.09
140	St. Thereza High School, Candolim	2008-09 to 2011-12	46.55
141	St. Thereza High School, Santo-Estevam	2005-06 to 2011-12	26.72
142	St. Thereza of Jesus High School, Canacona	2011-12	0.91
143	St. Thereza Convent High School, Ganapoga-Raia	2005-06 to 2011-12	32.73
144	St. Thereza High School, Vasco	2008-09 to 2011-12	45.32
145	St. Thomas Boy's High School, Aldona-Bardez	2007-08 to 2011-12	36.95
146	St. Thomas Girl's High School, Aldona-Bardez	2005-06 to 2011-12	38.14
147	St. Thomas High School, Cansaulim	2011-12	16.20
148	St. Xavier High School, Moira	2008-09 to 2011-12	2.24
149	St. Xavier Institute, Curtorim	2011-12	58.22
150	Surashi Kesarbai Kerkar High School, Keri	2008-09 to 2011-12	2.22
151	T.B. Chunha New English High School, Aquem	2006-07 to 2011-12	26.09
152	Rosary High School, Miramar	2005-06 to 2011-12	30.93
153	Union High School, Chimbél	2011-12	58.85
154	Union High School, Sanguem	2011-12	104.77
155	Utkarsh High School, Rivona	2011-12	3.52
156	V.D & S.V. Wagle High School, Mangueshi	2008-09 to 2011-12	44.40
157	Vidhyaprasarak High School, Morjim-Pernem	2008-09 to 2011-12	0.34
158	Vidya Mandir, Airport Road, Chicalim	2011-12	104.42
159	Vidyaniketan High School, Corlim	2011-12	1.15
160	Viscount of Pernem High School, Pernem	2011-12	44.48

Directorate of Higher Education			
161	Dhempe College of Arts and Science, Panaji-Goa	2011-12	756.88
162	St. Xavier's College of Arts, Science and Commerce, Mapusa	2011-12	990.07
163	DMS College of Arts, S.P. Vaidya College of Science and V.N.S Bandekar College of Commerce, Mapusa	2011-12	535.99
164	Nirmala Institute of Education, Altinho, Panaji-Goa	2011-12	144.27
165	Carmel College of Arts and Science, Nuvem-Salecte	2011-12	663.51
166	G.R. Kare College of Law, Margao	2011-12	111.54
167	S.S Dempo College of Commerce and Economics	2011-12	280.04
168	M.E.S College of Arts and Commerce, Zuarinagar-Goa	2011-12	493.14
169	Smt. Parvatibai Chowgule College of Arts and Science, Margao	2011-12	964.76
170	G.V.M.G.G.G.P.R. College of Commerce and Economics, Ponda-Goa	2011-12	365.62
171	V.M Salgaonkar College of Law, Panaji	2011-12	185.08
172	Shree Damodar College of Commerce and Economics, Margao	2011-12	359.79
173	Rosary College of Arts and Commerce, Navelim, Salcete-Goa	2011-12	362.45
174	P.E.S.S.R.S.N. College of Arts and Science, Farmagudi-Ponda	2011-12	821.31
175	G.V.M Dr. Dada Vaidya College of Education, Ponda - Goa	2011-12	190.27
176	Mallikarjun College of Arts and Commerce, Canacona-Goa	2011-12	217.45
177	S.V. Sridoro Caculo College of Commerce and Management Studies, Khorlim-Mapusa	2011-12	233.36
178	Fr. Agnel College of Arts and Commerce, Pilar-Goa	2011-12	278.32
179	Narayan Zantye College of Commerce and Economics, Bicholim-Goa	2011-12	200.29
180	C.F.S. College of Arts and Commerce Cuncolim, Salcete - Goa	2011-12	311.48
Directorate of Art & Culture			
181	Entertainment Society of Goa, Panaji	2007-08 to 2011-12	479.99
Chief Town Planner			
182	Vasco Planning Development Authority, Vasco	2007-08 to 2011-12	NA
Directorate of Municipal Administration			
183	Goa State Urban Development Agency, Panaji	2011-12	226.00
Directorate of Panchayats			
184	Zilla Panchayat, North Goa	2009-10 to 2011-12	522.16
185	Zilla Panchayat, South Goa	2009-10 to 2011-12	371.94
Total			17478.92

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 2013

Sl. No.	Name of the body/authority	Period of entrustment of audit	Year for which accounts received	Year up to which audit report issued	Placement of reports before the Legislature
1	Goa University	01/04/2010 to 31/03/2015	2011-12	2011-12	2010-11 dt. 26/04/2013
2	Goa Housing Board	01/04/2012 to 31/03/2017	2011-12	2011-12	2010-11 dt. 21/03/2013
3	Goa Tillari Irrigation Development Corporation	01/04/2010 to 31/03/2016	2009-10	2008-09	2007-08 dt. 05/10/2011
4	Khadi and Village Industries Board	01/04/2013 to 31/03/2018	2009-10	2009-10	2007-08 dt. 28/01/2013
5	Goa State Commission for Backward Classes	01/04/2009 to 31/03/2014	2011-12	2011-12	2009-10 dt. 05/10/2011
6	Goa Secondary and Higher Secondary Board	01/04/2010 to 31/03/2015	2010-11	2010-11	Not applicable
7	South Goa Zilla Panchayat	01/04/2009 to 31/03/2014	2006-07	2006-07	Not applicable
8	North Goa Zilla Panchayat	01/04/2009 to 31/03/2014	2006-07	2006-07	Not applicable
9	Goa State Legal Services Authority	As per Act	2011-12	2011-12	Not applicable
10	District Legal Service Authority, South Goa	As per Act	2008-09	2008-09	Not applicable
11	District Legal Service Authority, North Goa	As per Act	2008-09	2008-09	Not applicable

APPENDIX - 3.4*(Referred to in paragraph 3.4)***Position of arrears as on October 2013 in preparation of proforma accounts**

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

APPENDIX –3.5
(Referred to in paragraph 3.5)

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

(Cases where final action was pending at the end of June 2013)

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	Deputy Commandant General, Home Guards	-	-	1(4.95)	1(4.95)
4	Director General of Police	4(28.30)	-	-	4(28.30)
5	Director of Civil Supplies	1(3.02)	2(2.90)	-	3(5.92)
6	Chief Electrical Engineer, Panaji	2(6.96)	2(57.95)	1(40.24)	5(105.15)
7	Chief Engineer, PWD, Panaji	-	1(38.60)	-	1(38.60)
8	Dean, Goa Medical College, Bambolim	3(3.69)	-	-	3(3.69)
9	Director of Education, Panaji	1(7.00)	-	1(0.77)	2(7.77)
10	State Directorate of Craftsmen Training, Panaji	1(0.50)	-	-	1(0.50)
11	Director of Industries, Trade and Commerce, Panaji	1(0.01)	-	-	1(0.01)
12	Inspector General of Prisons	1(1.05)	-	-	1(1.05)
13	Government Polytechnic, Panaji	2(0.74)	-	-	2(0.74)
14	Director of Sports and Youth Affairs, Panaji	1(1.55)	-	-	1(1.55)
	Total	17(52.82)	8(100.09)	3(45.96)	28(198.87)

(Figures in brackets indicate ₹ in lakh)