

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

<b>A. General Data</b>				
<b>Sl. No.</b>	<b>Particulars</b>		<b>Figures</b>	
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 <sup>1</sup> (as per 2011 census) (All India Density = 382 persons per Sq. Km.)		394 persons per sq. km.	
4	Population below poverty line <sup>2</sup> (BPL) (All India Average = 29.50 per cent)		6.30 per cent	
5	a.	Literacy (as per 2001 Census) (All India Average = 64.8 per cent)	82.01 per cent	
	b.	Literacy <sup>3</sup> (as per 2011 Census) (All India Average = 73.00 per cent)	88.70 per cent	
6	Infant mortality <sup>4</sup> (per 1000 live births) (All India Average = 40 per 1000 live births)		Nine	
7	Life Expectancy at birth (All India Average = 67.50 years)		68.5 years	
8	Gini Coefficient <sup>5</sup>			
	a.	Rural (All India = 0.29)	0.21	
	b.	Urban (All India = 0.38)	0.41	
9	Gross State Domestic Product (GSDP) 2014-15at current price		₹ 52,673 crore	
10	Per capita GSDP CAGR (2005-06 to 2014-15)	Goa	12.89 per cent	
		General Category States	13.86 per cent	
11	GSDP CAGR (2005-06 to 2014-15) <sup>6</sup>	Goa	15.56 per cent	
		General Category States	15.44 per cent	
12	Population Growth <sup>7</sup> (2005-06 to 2014-15)	Goa	31.82 per cent	
		General Category States	12.76 per cent	
<b>B. Financial Data<sup>8</sup></b>				
<b>Particulars</b>		<b>2005-06 to 2013-14</b>		<b>2005-06 to 2014-15</b>
<b>CAGR</b>		<b>General Category States</b>	<b>Goa</b>	<b>Goa</b>
(In per cent)				
a.	of Revenue Receipts	15.76	14.59	15.10
b.	of Own Tax Revenue	15.32	15.95	15.13
c.	of Non Tax Revenue	13.53	10.26	13.22
d.	of Total Expenditure	15.23	13.80	13.45
e.	of Capital Expenditure	14.61	7.15	8.75
f.	of Revenue Expenditure on Education	17.10	7.05	6.29
g.	of Revenue Expenditure on Health	16.20	6.20	6.63
h.	of Salary and Wages	15.23	17.62	16.97
i.	of Pension	18.70	17.17	13.24

<sup>1</sup>Censusinfo India 2011 Final population totals

<sup>2</sup>Report of the Expert group (Rangarajan) to review the methodology for measurement of poverty, Planning Commission (June 2014)

<sup>3</sup>Censusinfo India 2011 Final population totals

<sup>4</sup>SRS bulletin of September 2014

<sup>5</sup>[http://planningcommission.nic.in/data/datatable/data\\_2312/DatabookDec2014%20106.pdf](http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf). Gini Coefficient is a measure of inequality of income among the population. Value rate is from zero to one, value closer to zero indicates inequality is less and vice versa

<sup>6</sup>CSO ([http://mospi.nic.in/Mospi\\_New/site/inner.aspx?status=3&menu\\_id=82](http://mospi.nic.in/Mospi_New/site/inner.aspx?status=3&menu_id=82))

<sup>7</sup>Projected total population by sex as on 01 October 2001-2026 by Census India

<sup>8</sup>Financial data of the State 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 on profile of Goa)

**Part A: Methodology adopted for the assessment of Fiscal Position**

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 mobilisation 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 sector wise details of GSDP for the last five years are indicated below:

**The sector wise details of GSDP**

	(₹ in crore)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Primary sector	8549	8647	4588	5951	4807
Secondary sector	10125	17356	18879	20272	22251
Tertiary sector	14931	17252	18940	22674	25615
Gross State Domestic Product	33605	43255	42407	48897	52673
Growth rate of GSDP (in per cent)	15.38	28.72	(-1.96)	15.30	7.72

Source of GSDP: Directorate of Planning Statistics and Evaluation, Government of Goa

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

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

**Part B: Fiscal Responsibility and Budget Management (FRBM) Act**

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. The Fiscal Responsibility and Budget Management (FRBM) rules were however, framed in November 2007. The FRBM Act, 2006 were further amended in March 2014 and renamed as Goa Fiscal Responsibility and Budget Management (First amendment) Act, 2014 having a few major changes with reference to fiscal targets. The major fiscal targets for the State were as under:

- a) reduce the revenue deficit to nil by 31 March 2015 and adhere to it thereafter;
- b) reduce the ratio of fiscal deficit to Gross State Domestic Product beginning from the financial year 2013-14 and strive to keep/maintain within the norm of three *per cent*.
- c) cap the total outstanding guarantees within the specified limit under the Goa State Guarantees Act, 1993 (Goa Act No. 16 of 1993);
- d) ensure that by 31 March 2015, the ratio of Debt to Gross State Domestic Product (GSDP) is brought down to 27 *per cent*, and thereafter bring it below 25 *per cent* ;
- e) under take appropriate measures in cash management practices so as to avoid recourse to overdraft from the Reserve Bank of India.

**APPENDIX 1.3**  
(Referred to in paragraph 1.1.1)  
**PART A : Abstract of Receipts and Disbursements for the year 2014-15**

(₹ in crore)

Receipts			Disbursements				
2013-14		2014-15	2013-14	2014-15			
					Non-Plan	Plan	Total
	<b>Section-A: Revenue</b>						
6449.77	<b>1. Revenue receipts</b>	7688.69	6803.28	<b>1. Revenue expenditure</b>	5708.80	1701.45	7410.25
3582.48	Tax revenue	3895.92	2075.95	<b>General services</b>	2336.46	33.56	2370.02
			2634.15	<b>Social Services (inclusive of GIA and contribution)</b>	1666.17	1148.58	2814.75
1661.56	Non-tax revenue	2325.63	1220.66	Education, Sports, Art and Culture	966.48	259.32	1225.80
			445.10	Health and Family Welfare	336.29	153.31	489.60
848.53	State's share of Union Taxes	900.58	316.97	Water Supply, Sanitation, Housing and Urban Development	267.22	86.55	353.77
			16.72	Information and Broadcasting	3.63	11.66	15.29
95.60	Non-Plan grants	257.23	61.72	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.66	112.75	113.41
185.88	Grants for State Plan Schemes	116.55	39.66	Labour and labour Welfare	24.37	19.03	43.40
			531.30	Social Welfare and Nutrition	65.41	505.96	571.37
75.72	Grants for Central and Centrally sponsored Plan Schemes	192.78	2.02	Others	2.11	0.00	2.11
			2093.18	<b>Economic Services- (inclusive of GIA and contribution)</b>	1706.17	519.31	2225.48
			256.93	Agriculture and Allied Activities	72.19	185.36	257.55
			94.34	Rural Development	31.44	44.34	75.78
			5.58	Special Areas Programmes	0.00	5.39	5.39
			91.30	Irrigation and Flood control	69.67	31.26	100.93
			1178.03	Energy	1283.96	36.35	1320.31
			146.34	Industry and Minerals	4.70	107.14	111.84
			251.70	Transport	223.16	45.34	268.50
			4.14	Science, Technology and Environment	0.00	5.63	5.63
			64.82	General Economic Services	21.05	58.50	79.55
			6803.28	<b>Total</b>	5708.80	1701.45	7410.25
353.51	<b>II. Revenue deficit carried over to Section B</b>			<b>II. Revenue deficit/Surplus carried over to Section B</b>			278.44
6803.28	<b>Total</b>	7688.69	6803.28	<b>Total</b>			7688.69

Receipts			Disbursements				
2013-14		2014-15	2013-14	2014-15			
					Non-Plan	Plan	Total
<b>Section-B : Other</b>							
703.91	<b>III. Opening Cash balance including Permanent Advances and Cash Balance Investment</b>	783.40	--	<b>III. Opening Overdraft from Reserve Bank of India</b>	--	--	--
--	<b>IV. Miscellaneous Capital receipts</b>	--		<b>IV. Capital Outlay</b>			
			<b>193.64</b>	<b>General Services</b>	<b>0.00</b>	<b>306.00</b>	<b>306.00</b>
			<b>172.52</b>	<b>Social Services</b>	<b>0.00</b>	<b>278.47</b>	<b>278.47</b>
			62.52	Education, Sports, Art and Culture	0.00	135.12	135.12
			17.37	Health and Family Welfare	0.00	16.87	16.87
			91.94	Water Supply, Sanitation, Housing and Urban Development	0.00	116.33	116.33
			0.00	Information and Broadcasting	0.00	0.00	0.00
			0.00	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	9.59	9.59
			0.69	Social Welfare and Nutrition	0.00	0.56	0.56
			0.00	Other Social Services	0.00	0.00	0.00
			<b>642.06</b>	<b>Economic Services</b>	<b>-1.49</b>	<b>1235.60</b>	<b>649.64</b>
			27.12	Agriculture and Allied Activities	-1.49	22.74	21.25
			4.03	Rural Development	0.00	0.15	0.15
			0.44	Special Areas Programmes	0.00	1.02	1.02
			149.50	Irrigation and Flood Control	0.00	138.78	138.78
			144.73	Energy	0.00	168.79	168.79
			5.42	Industry and Minerals	0.00	16.94	16.94
			236.41	Transport	0.00	244.57	244.57
			3.04	Science Technology and environment	0.00	0.83	0.83
			71.37	General Economic Services	0.00	57.31	57.31
			<b>1008.22</b>	<b>Total</b>	<b>-1.49</b>	<b>1235.60</b>	<b>1234.11</b>
<b>12.57</b>	<b>V. Recoveries of Loans and Advances</b>	<b>9.96</b>	<b>4.25</b>	<b>V. Loans and Advances disbursed</b>	<b>2.73</b>	<b>0.19</b>	<b>2.92</b>
11.32	From Government Servants	8.22	4.09	To Government Servants	2.73	0.00	2.73
1.25	From Others	1.74	0.16	To Others	0.00	0.19	0.19
	<b>VI. Revenue Surplus brought down</b>	<b>278.44</b>	<b>353.51</b>	<b>VI. Revenue Deficit brought down</b>	<b>-</b>	<b>-</b>	<b>-</b>

Receipts			Disbursements				
2013-14		2014-15	2013-14	2014-15			Total
					Non-Plan	Plan	
1348.78	<b>VII. Public debt receipts</b>	1267.36	385.06	<b>VII. Repayment of Public debt-</b>			365.86
	External debt			External debt			
1146.26	Internal debt other than Ways and Means Advances and overdrafts	1064.48	306.48	Internal debt other than Ways and Means Advances and Overdrafts			338.34
52.69	Net transactions under Ways and Means Advances		52.69	Net transactions under Ways and Means Advances			
	Net transactions under overdraft		25.89	Net transactions under overdraft			
149.83	Loans and Advances from Central Government	202.88		Repayment of Loans and Advances to Central Government			27.52
	<b>VIII. Appropriation to Contingency Fund</b>	200.01	0.01	<b>VIII. Appropriation to Contingency Fund</b>			200.00
	<b>IX. Amount transferred to Contingency Fund</b>			<b>IX. Expenditure from Contingency Fund</b>			
8496.00	<b>X. Public Account receipts-</b>	9289.67	8026.81	<b>X. Public Account disbursements</b>			9233.45
346.74	Small Savings and Provident Funds	366.03	231.66	Small Savings and Provident Funds			254.31
142.70	Reserve Funds	155.46	31.16	Reserve Funds			27.33
4305.47	Suspense and Miscellaneous	4956.59	4484.58	Suspense and Miscellaneous			5137.41
3198.06	Remittances	3412.57	3112.43	Remittances			3525.87
503.03	Deposits and Advances	399.02	166.98	Deposits and Advances			288.53
	<b>XI. Closing Overdraft from Reserve Bank of India</b>	--	783.40	<b>XI. Cash Balance at end-</b>			792.50
			564.65	Investment of earmarked balance			634.23
			20.96	Deposits with Reserve Bank			-97.37
			1.73	Departmental Cash Balance including permanent Advances			1.74
			196.06	Cash Balance Investment			253.90
17364.54	<b>Total</b>	19517.53	17364.54	<b>Total</b>			19517.53

**PART B: Summarised financial position of the Government of Goa as on  
31 March 2015**

(₹ in crore)

As on 31 March 2014		Liabilities	As on 31 March 2015	
<b>8126.11</b>		<b>Internal Debt</b>		<b>8852.26</b>
	4637.53	Market Loans bearing interest	5304.37	
	--	Market Loans not bearing interest	--	
	12.75	Loans from LIC	11.05	
	3475.83	Loans from other institutions	3536.84	
		Ways and Means Advances/overdraft	--	
		Overdraft from Reserve Bank of India	--	
<b>908.41</b>		<b>Loans and Advances from Central Government</b>		<b>1083.77</b>
		Pre 1984-85 loans	--	
	86.72	Non-Plan Loans	85.61	
	813.37	Loans for State Plan Schemes	989.84	
	0.03	Loans for Central Plan Schemes	0.03	
	8.29	Loans for Centrally Sponsored Plan Schemes	8.29	
<b>29.99</b>		<b>Contingency Fund</b>		<b>230.00</b>
<b>1731.85</b>		<b>Small savings, Provident Fund etc.</b>		<b>1843.57</b>
<b>1540.15</b>		<b>Deposits</b>		<b>1650.50</b>
<b>952.79</b>		<b>Reserve Funds</b>		<b>1080.90</b>
<b>58.03</b>		<b>Remittance balances</b>		<b>-55.27</b>
<b>-661.74</b>		<b>Suspense and Miscellaneous</b>		<b>-842.55</b>
<b>12685.59</b>				<b>13843.18</b>
		<b>Assets</b>		
<b>11314.62</b>		<b>Gross Capital Outlay on Fixed Assets</b>		<b>12548.73</b>
	449.13	Investment in shares of Companies, Corporation etc.	488.00	
	10865.49	Other Capital Outlay	12060.73	
<b>90.69</b>		<b>Loans and Advances</b>		<b>83.66</b>
	--	Loans for Power Projects	--	
	57.15	Other Development Loans	55.82	
	33.54	Loans to Government Servants and Miscellaneous loans	27.85	
		<b>Reserve Fund Investments</b>		
<b>0.67</b>		<b>Advances</b>		<b>0.53</b>
<b>0.01</b>		<b>Contingency fund (un recouped)</b>		<b>--</b>
<b>783.40</b>		<b>Cash</b>		<b>792.49</b>
	--	Cash in Treasuries and Local Remittances		
	20.96	Deposits with Reserve Bank		
	1.48	Departmental Cash Balances		
	0.25	Permanent Advances		
	196.06	Cash Balance Investments		
	564.65	Earmarked Fund Investment		
		<b>Deficit on Government Accounts</b>		
<b>496.20</b>		<b>Revenue Deficit of the current year</b>		<b>417.77</b>
	1.17	(i) Miscellaneous Deficit	1.16	
	457.65	Accumulated deficit	179.21	
	<b>29.98</b>	<b>Appropriation to Contingency Fund</b>	<b>230</b>	
		<b>Net effect of Balances taken over</b>		
	431.66	Balances taken over on 30 May 1987 under capital	431.66	
	-424.26	Net result of allocation of Capital Expenditure	-424.26	
<b>12685.59</b>				<b>13843.18</b>



**APPENDIX 1.4**  
**(Referred to in paragraph 1.3)**  
**Time series data on the State Government finances**

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Part-A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>5442</b>	<b>5781</b>	<b>5845</b>	<b>6450</b>	<b>7689</b>
<b>(i) Tax Revenue</b>	<b>2139(39)</b>	<b>2551(44)</b>	<b>2940(50)</b>	<b>3582(56)</b>	<b>3896(51)</b>
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade etc.	1380(65)	1653(65)	1577(54)	1708(48)	1860(48)
State Excise	139(6)	182(7)	213(7)	236(6)	268(7)
Taxes on Vehicles	130(6)	140(5)	148(5)	154(4)	181(5)
Stamps duty and Registration fees	152(7)	184(7)	525(18)	396(11)	660(17)
Land Revenue	8	8	11	454(13)	25(1)
Taxes on goods and passenger	172(8)	210(8)	258(9)	386(11)	404(10)
Other Taxes	158(7)	174(7)	208(7)	248(7)	498(13)
<b>(ii) Non-Tax Revenue</b>	<b>2269(42)</b>	<b>2313(40)</b>	<b>1833(31)</b>	<b>1662(26)</b>	<b>2326(30)</b>
<b>(iii) State's share in Union taxes and duties</b>	<b>584(11)</b>	<b>681(12)</b>	<b>777(13)</b>	<b>849(13)</b>	<b>901(12)</b>
<b>(iv) Grants-in-aid from Government of India</b>	<b>450(8)</b>	<b>236(4)</b>	<b>296(5)</b>	<b>357(5)</b>	<b>566(7)</b>
<b>2. Misc. Capital Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3. Recoveries of Loans and Advances</b>	<b>15</b>	<b>16</b>	<b>15</b>	<b>13</b>	<b>10</b>
<b>4. Total Revenue and Non debt capital receipt (1+2+3)</b>	<b>5457</b>	<b>5797</b>	<b>5860</b>	<b>6463</b>	<b>7699</b>
<b>5. Public Debt Receipts</b>	<b>745</b>	<b>537</b>	<b>1537</b>	<b>1349</b>	<b>1267</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	717	324	1371	1146	1064
Net transactions under Ways and Means Advances and Overdraft	-	-	-	53	
Loans and Advances from Government of India	28	213	166	150	203
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>6202</b>	<b>6334</b>	<b>7397</b>	<b>7812</b>	<b>8966</b>
<b>7. Contingency Fund Receipts</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>
<b>8. Public Accounts receipts</b>	<b>6993</b>	<b>7550</b>	<b>7290</b>	<b>8496</b>	<b>9290</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>13198</b>	<b>13884</b>	<b>14687</b>	<b>16308</b>	<b>18456</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>4784(80)</b>	<b>5484(82)</b>	<b>6061(87)</b>	<b>6803(87)</b>	<b>7410(86)</b>
Plan	927(19)	1110(20)	1250(21)	1711(25)	1701(23)
Non-plan	3857(81)	4374(80)	4811(79)	5092(75)	5709(77)
General Services (including Interests payments)	1487(31)	1633(30)	1860(31)	2076(30)	2370(32)
Social Services (including GIA & contributions)	1774(37)	1952(36)	2206(36)	2634(39)	2815(38)
Economic Services (including GIA & contributions)	1522(32)	1899(35)	1995(33)	2093(31)	2225(30)
<b>11. Capital Expenditure</b>	<b>1221(20)</b>	<b>1184(22)</b>	<b>942(13)</b>	<b>1008(13)</b>	<b>1234(14)</b>
Plan	1215(99)	1182(100)	941(100)	998(99)	1235(100)
Non-plan	6(1)	2	1	10(1)	-1
General Services	205(17)	202(17)	134(14)	194(19)	306(25)
Social Services	206(17)	239(20)	187(20)	172(17)	278(22)
Economic Services	810(66)	743(63)	621(66)	642(64)	650(53)

	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Part B. Expenditure/Disbursement</b>					
<b>12. Disbursement of Loans and Advances</b>	16	9	4	4	3
<b>13. Total (10+11+12)</b>	6021	6677	7007	7815	8647
<b>14. Repayments of Public Debt</b>	208	278	339	385	366
Internal Debt (excluding Ways and Means Advances and Overdrafts)	182	128	311	306	338
Net transactions under Ways and Means Advances and Overdraft	-	-	-	53	--
Loans and Advances from Government of India	26	150	28	26	28
<b>15. Appropriation to Contingency Fund</b>	-	-	-	-	200
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	6229	6955	7346	8200	9213
<b>17. Net Loans and Advances</b>	1	(-7)	(-11)	(-9)	(-7)
<b>18. Contingency Fund disbursements</b>	-	-	-	-	-
<b>19. Public Accounts disbursements</b>	6535	7057	7656	8027	9233
<b>20. Total disbursement by the State (16+18+19)</b>	12764	14012	15002	16227	18446
<b>Part C. Deficits</b>					
<b>21. Revenue Deficit(+)/Revenue Surplus (-)(10-1)</b>	(-658)	(-297)	216	353	(-279)
<b>22. Fiscal Deficit (21+11+17)</b>	564	880	1147	1352	948
<b>23. Primary Deficit(+)/Surplus(-) (22-24)</b>	(-86)	175	346	461	(-60)
<b>Part D. Other data</b>					
<b>24. Interest Payments (included in revenue expenditure)</b>	650	705	801	891	1008
<b>24. Financial Assistance to local bodies etc.</b>	736	835	796	941	1020
<b>25. Ways and Means Advances (WMA)/Overdraft availed (days)</b>	-	-	-	17	121
Ways and Means advances availed	-	-	-	1	109
Overdraft availed	-	-	-	-	12
<b>26. Interest on WMA/Overdraft</b>	-	-	-	#	1
<b>27. Gross State Domestic Product (GSDP)</b>	33605	43255	42407	48897	52673
<b>28. Outstanding fiscal liabilities (year end)</b>	8985	9579	11232	12695	13877
<b>29. Outstanding guarantees including interest (year end)</b>	181	185	123	293	337
<b>30. Maximum amount guaranteed (year end)</b>	342	305	260	575	696
<b>31. Number of incomplete projects</b>	93	85	127	37	87
<b>32. Capital blocked in incomplete projects</b>	933	1571	1721	1628	697
<b>33. Grants-in-aid and contributions (included in revenue expenditure of General, Social &amp; Economic Services)</b>	772	830	763	941	1020

#₹ 3.64 lakh as interest on Ways and Means Advances

	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Part E. Fiscal Health Indicator (In per cent)</b>					
<b>I Resource Mobilisation</b>					
Own Tax revenue/GSDP	6.37	5.90	6.93	7.33	7.40
Own Non-Tax Revenue/GSDP	6.75	5.35	4.32	3.40	4.42
Central Transfer/GSDP	1.74	1.57	1.83	1.74	1.71
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	17.92	15.44	16.52	15.98	16.42
Total Expenditure/Revenue Receipts	110.64	115.50	119.88	121.16	112.46
Revenue Expenditure/Total Expenditure	79.46	82.13	86.50	87.05	85.69
Expenditure on Social Services/Total Expenditure	32.88	32.81	34.15	35.91	35.77
Expenditure on Economic Services/Total Expenditure	38.73	39.57	37.33	35.00	33.25
Capital Expenditure/Total Expenditure	20.28	17.73	13.44	12.90	14.27
Capital Expenditure on Social and Economic Services/Total Expenditure	4.12	4.21	3.27	2.74	3.70
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP	(-1.96)	(-0.69)	0.51	0.72	(-0.53)
Fiscal deficit/GSDP	1.68	2.03	2.70	2.76	1.80
Primary Deficit (surplus)/GSDP	(-0.26)	0.40	0.82	0.94	(-0.11)
Revenue Deficit/Fiscal Deficit	(-116.67)	(-33.75)	18.83	26.11	(-29.43)
Primary Revenue Balance/GSDP	12.30	11.05	12.40	12.09	12.15
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	26.74	22.15	26.49	25.96	26.35
Fiscal Liabilities/RR	165.10	165.70	192.16	196.82	180.48
Primary deficit vis-a-vis quantum spread	13.65	6.76	(-34.80)	52.22	(-363.56)
Debt Redemption (Principal+Interest)/Total Debt Receipts	115.17	183.05	74.17	94.59	108.45
<b>V Other Fiscal Health Indicator</b>					
Return on Investment (in per cent)	0.04	0.36	0.39	0.24	0.37
Balance from Current Revenue (₹ in crore)	688.16	327.23	-185.91	-323	309
Financial Assets/Liabilities	0.98	1.00	0.99	0.96	0.96

## APPENDIX - 2.1

(Referred to in paragraph 2.3.3)

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

(₹ in crore)

Sl. No.	Grant/Appropriation	Total provision	Actual expenditure	Savings	Percentage
<b>Revenue (Voted)</b>					
1	6-Election Office	26.92	18.08	8.84	33
2	7-Settlement and Land Record	14.27	9.43	4.84	34
3	11-Excise	17.30	12.80	4.50	26
4	12-Commercial Taxes	21.94	14.74	7.20	33
5	13-Transport	149.17	90.15	59.02	40
6	19-Industries, Trade and Commerce	78.96	10.68	68.28	86
7	20-Printing and Stationary	11.11	8.73	2.38	21
8	22-Vigilance	4.75	1.96	2.79	59
9	23-Home	15.93	9.57	6.36	40
10	25-Home Guards and Civil Defence	17.28	10.64	6.64	38
11	27-Official Language	10.18	3.08	7.10	70
12	31-Panchayats	141.48	70.56	70.92	50
13	32-Finance	10.35	2.34	8.01	77
14	33-Revenue	28.10	6.84	21.26	76
15	36-Technical Education	22.28	16.08	6.20	28
16	40-Goa College of Engineering	24.69	21.38	3.31	42
17	42-Sports and Youth Affairs	75.33	43.30	32.03	43
18	43-Art and Culture	86.66	57.66	29.00	33
19	44-Goa College of Art	5.90	3.40	2.50	42
20	50-Goa College of Pharmacy	9.56	6.31	3.25	34
21	54-Town and Country Planning	37.95	9.33	28.62	75
22	55-Municipal Administration	188.37	58.31	130.06	69
23	56- Information and Publicity	29.37	15.29	14.08	48
24	60-Employment	14.71	1.56	13.15	89
25	61-Craftsmen Training	50.40	38.06	12.34	24
26	62-Law	20.64	9.09	11.55	56
27	64-Agriculture	158.13	94.70	63.43	40
28	65-Animal Husbandry and Veterinary Services	107.79	66.98	40.81	38
29	70-Civil Supplies	20.19	7.71	12.48	62
30	71-Co-operation	19.93	11.37	8.56	43
31	72-Science, Technology and Environment	22.83	5.64	17.19	75
32	74-Water Resources	146.23	104.89	41.34	28
33	75-Planning, Statistics and Evaluation	26.74	6.22	20.52	77
34	80-Legal Metrology	4.49	2.36	2.13	47
35	82-Information Technology	58.93	44.69	14.24	24
36	83-Mines	412.20	47.98	364.22	88
37	84-Airport	11.09	0.32	10.77	97

<i>Capital (Voted)</i>					
1	2- General Administration and Co-ordination	15.93	7.71	8.22	52
2	13- Transport	18.00	10.70	7.30	40
3	16-Collectorate(South Goa)	13.00	0	13.00	100
4	17- Police	8.50	3.49	5.01	59
5	18-Jails	33.50	7.87	25.63	77
6	21- Public Works Department	500.09	330.49	169.60	34
7	26-Fire and Emergency Services	14.64	0.47	14.17	97
8	31-Panchayats	30.41	0.13	30.28	100
9	32-Finance	380.00	280.00	100.00	26
10	33-Revenue	13.00	0	13.00	100
11	34-School Education	32.12	8.29	23.83	74
12	35-Higher Education	12.50	6.00	6.50	52
13	36-Technical Education	42.53	0.33	42.20	99
14	40-Goa College of Engineering	12.07	5.70	6.37	53
15	41-Goa Architecture College	2.00	0	2.00	100
16	42-Sports and Youth Affairs	161.48	111.60	49.88	31
17	43- Art and Culture	12.28	0.36	11.92	97
18	45-Archive and Archaeology	12.00	0.92	11.08	92
19	47-Goa Medical College	28.20	8.19	20.01	71
20	48- Health	11.30	7.33	3.97	35
21	50- Goa College of Pharmacy	3.01	0.32	2.69	89
22	51-Goa Dental College	9.71	0.56	9.15	44
23	53-Food and Drugs Administration	3.00	0	3.00	100
24	61- Craftsmen Training	12.77	1.06	11.71	92
25	62- Law	7.68	0.47	7.21	94
26	66- Fisheries	7.74	2.82	4.92	64
27	67- Port Administration	10.14	3.37	6.77	67
28	70-Civil Supplies	64.00	45.80	18.20	28
29	71-Co-operation	17.69	8.24	9.45	53
30	72-Science Technology	5.30	0.83	4.47	84
31	74- Water Resources Department	179.90	139.31	40.59	23
32	76- Electricity	236.44	168.79	67.65	29
33	78-Tourism	79.45	57.31	22.14	28
34	81- Tribal Welfare	101.50	28.13	73.37	72
35	82-Information Technology	26.14	16.89	9.25	35
36	84- Airport	10.00	0	10.00	100
	<b>Total</b>	<b>4230.17</b>	<b>2205.71</b>	<b>2024.46</b>	

**APPENDIX - 2.2**  
*(Referred to in paragraph 2.3.5)*

**Results of review of substantial surrenders made during the year 2015**

(₹ in crore)

Sl. No.	Number and title of grant	Total provision	Amount of surrender	Percentage of surrender
<b>Revenue (Voted)</b>				
1	19- Industries, Trade and Commerce	78.96	68.22	86
2	22-Vigilance	4.75	2.78	59
3	27-Official Language	10.18	7.10	70
4	29-Public grievances	1.79	1.61	90
5	31-Panchayats	141.48	70.85	50
6	32-Finance	10.35	8.00	77
7	54-Town and Country Planning	37.95	28.62	75
8	55-Municipal Administration	188.37	128.99	68
9	70-Civil Supplies	20.19	12.49	62
10	72-Science, Technology and Environment	22.83	17.10	75
11	75-Planning, Statistics and Evaluation	26.74	19.68	74
12	83-Mines	412.20	364.22	88
13	84-Airport	11.09	10.76	97
<b>Capital (Voted)</b>				
14	2-General Administration and Co-ordination	15.93	8.22	52
15	15-Collectorate(North Goa)	1.50	1.50	100
16	16-Collectorate(South Goa)	13.00	13.00	100
	19-Industries, Trade and Commerce	0.31	0.31	100
17	20-Printing and Stationary	1.50	1.16	77
18	26-Fire and Emergency Services	14.64	14.12	96
	27-Official Language	2.00	2.00	100
	31-Panchayats	30.41	30.28	99
19	34-School Education	32.12	23.74	74
20	35-Higher Education	12.50	6.48	52
21	36-Technical Education	42.53	42.20	100
22	37-Government Polytechnic, Panaji	1.00	0.61	61
23	38-Government Polytechnic, Bicholim	1.08	1.08	100
24	41-Goa Architecture College	2.00	2.00	100
25	43-Art and Culture	12.28	11.93	97
26	44-Goa College of Art	1.06	0.85	80
27	45-Archives and Archeology	12.00	11.08	92
28	47-Goa Medical College	28.20	20.01	71
29	49-Institute of Psychiatry and Human Behaviour	2.15	1.68	78
30	50-Goa College of Pharmacy	3.01	2.69	89
31	53-Food and Drug Administration	3.00	3.00	100
	55-Municipal Administration	1.50	1.50	100
32	58-Women and Child Development	2.20	1.60	73

33	61-Craftsmen Training	12.77	11.67	91
34	62-Law	7.68	7.16	93
35	63-Rajya Sainik Board	1.00	1.00	100
36	65-Animal Husbandry and Veterinary Services	2.45	2.08	85
37	66-Fisheries	7.74	4.89	63
38	67-Port Administration	10.14	6.70	66
39	71-Co-operation	17.69	9.45	53
	72-Science, Technology and Environment	5.30	4.47	84
40	81-Tribal Welfare	101.50	70.50	69
	84-Airport	10.00	10.00	100
	<b>Total</b>	<b>1379.07</b>	<b>1069.38</b>	

## APPENDIX - 2.3

(Referred to in paragraph 2.3.7)

## 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	2-General Administration and Co-ordination (Revenue Voted)	57.44	46.78	10.66	5.36	5.3
2	5-Prosecution (Revenue Voted)	6.49	5.02	1.47	0.50	0.97
3	12-Commercial Tax(Capital Voted)	3.55	1.70	1.85	1.64	0.21
4	13-Transport (Revenue Voted)	149.17	90.15	59.02	58.51	0.51
	13-Transport (Capital Voted)	18.00	10.70	7.30	4.96	2.34
5	14-Goa Sadan (Revenue Voted)	3.83	3.48	0.35	-	0.35
6	17-Police (Revenue Voted)	291.35	270.30	21.05	20.62	0.43
	17- Police (Capital Voted)	8.50	3.49	5.01	4.00	1.01
7	18-Jails (Revenue Voted)	11.48	9.54	1.94	-	1.94
	18-Jails (Capital Voted)	33.50	7.87	25.63	-	25.63
8	21-Public Works (Revenue Voted)	645.85	538.16	107.69	13.53	94.16
	21-Public Works (Capital Voted)	500.09	330.49	169.60	17.00	152.60
9	30-Small Savings and Lotteries (Revenue Voted)	14.17	12.00	2.17	0.63	1.54
10	33-Revenue (Revenue Voted)	28.10	6.84	21.26	0.12	21.14
	33-Revenue (Capital Voted)	13.00	0	13.00	-	13.00
11	40-Goa College of Engineering (Capital Voted)	12.07	5.70	6.37	3.10	3.27
12	42-Sports and Youth Affairs (Capital Voted)	161.48	111.60	49.88	47.68	2.20
13	43-Art and Culture(Revenue Voted)	86.66	57.66	29.00	27.54	1.46
14	48-Health Services (Revenue Voted)	307.04	250.58	56.46	55.86	.60
	48-Health Services (Capital Voted)	11.30	7.33	3.97	2.72	1.25
15	51-Goa Dental College(Capital Voted)	9.71	0.56	9.15	-	9.15
16	55-Municipal Administration (Revenue Voted)	188.37	58.31	130.06	128.99	1.07
17	60-Employment (Revenue Voted)	14.71	1.56	13.15	-	13.15
18	62-Law (Revenue Voted)	20.64	9.09	11.55	7.43	4.12
19	64-Agriculture (Revenue Voted)	158.13	94.70	63.43	61.47	1.96
20	65-Animal Husbandry and Veterinary Services (Revenue Voted)	107.79	66.97	40.82	37.67	3.15
21	66-Fisheries (Revenue Voted)	46.89	38.84	8.05	7.67	0.38
22	70-Civil Supplies (Capital Voted)	64.00	45.80	18.20	8.61	9.59
23	74-Water Resources (Capital Voted)	179.89	139.31	40.58	37.96	2.62
24	75-Planning, Statistics and Evaluation (Revenue Voted)	26.74	6.22	20.52	19.68	0.84
25	76-Electricity (Revenue Voted)	1451.97	1348.07	103.90	62.65	41.25
	76-Electricity (Capital Voted)	236.44	168.79	67.65	49.49	18.16
26	77-River Navigation (Revenue Voted)	33.72	32.85	0.87	0.66	0.21
27	78-Tourism (Capital Voted)	79.45	57.31	22.14	19.80	2.34
28	81-Tribal Welfare (Capital Voted)	101.50	28.13	73.37	70.50	2.87
	<b>Total</b>	<b>5083.02</b>	<b>3865.90</b>	<b>1217.12</b>	<b>776.35</b>	<b>440.77</b>



**APPENDIX - 2.4**  
**(Referred to in paragraph 2.3.7)**  
**Surrender of funds in excess of ₹ 10 crore in March 2015**

(₹ in crore)

Sl. No.	Grant No.	Total grant	Expenditure	Savings surrendered	Percentage of total provision
1	6-Election Office(Revenue Voted)	26.92	18.08	16.56	62
2	13-Transport (Revenue Voted)	149.17	90.15	58.51	39
3	16-Collectorate, South Goa (Capital Voted)	13.00	0	13.00	100
4	17-Police (Revenue Voted)	291.35	270.30	20.62	7
5	19-Industries, Trade and Commerce(Revenue Voted)	78.96	10.68	68.22	86
6	21-Public Works (Revenue Voted)	645.85	538.16	13.53	2
	21-Public Works (Capital Voted)	500.09	330.49	17.00	3
7	26-Fire and Emergency Services (Capital Voted)	14.64	0.47	14.12	96
8	31-Panchayats (Revenue Voted)	141.48	70.56	70.85	50
	31- Panchayats (Capital Voted)	30.41	0.13	30.28	100
9	32-Finance (Capital Voted)	380.00	280.00	100.00	26
10	34- School Education (Revenue Voted)	961.36	866.81	94.92	10
	34- School Education (Capital Voted)	32.12	8.29	23.74	74
11	35- Higher Education (Revenue Voted)	189.48	178.31	11.20	6
12	36-Technical Education (Capital Voted)	42.53	0.33	42.20	99
13	42-Sports and Youth Affairs (Revenue Voted)	75.33	43.30	34.87	46
	42- Sports and Youth Affairs (Capital Voted)	161.48	111.60	47.68	30
14	43-Art and Culture (Revenue Voted)	86.66	57.66	27.54	32
	43- Art and Culture (Capital Voted)	12.28	0.36	11.93	97
15	45-Archives and Archeology (Capital Voted)	12.00	0.92	11.08	92
16	47-Goa Medical College (Capital Voted)	28.20	8.19	20.01	71
17	48-Health Services (Revenue Voted)	307.04	250.58	55.86	18
18	54-Town and Country Planning (Revenue Voted)	37.95	9.33	28.62	75
19	55-Municipal Administration (Revenue Voted)	188.37	58.31	128.99	68
20	56-Information and Publicity (Revenue Voted)	29.37	15.29	14.02	48
21	57-Social Welfare (Revenue Voted)	319.20	280.13	39.14	12
22	58-Women and Child Development (Revenue Voted)	306.58	272.87	33.65	11
23	61-Craftsman Training (Revenue Voted)	50.40	38.06	12.70	25
	61-Craftsman Training (Capital Voted)	12.77	1.06	11.67	91
24	64-Agriculture (Revenue Voted)	158.13	94.70	61.47	39
25	65-Animal Husbandry and Veterinary Services (Revenue Voted)	107.79	66.97	37.67	35
26	70-Civil Supplies (Revenue Voted)	20.19	7.71	12.49	62
27	72-Science, Technology and Environment (Revenue Voted)	22.83	5.64	17.10	75
28	74-Water Resources (Revenue Voted)	146.23	104.89	41.75	29
	74- Water Resources (Capital Voted)	179.89	139.31	37.95	21

29	75- Planning, Statistics and Evaluation (Revenue Voted)	26.74	6.22	19.67	74
30	76- Electricity (Revenue Voted)	1451.97	1348.07	62.65	4
	76- Electricity (Capital Voted)	236.44	168.79	49.49	21
31	78-Tourism (Capital Voted)	79.45	57.31	19.80	25
32	81-Tribal Welfare (Revenue Voted)	121.71	100.15	27.63	23
	81-Tribal Welfare (Capital Voted)	101.50	28.13	70.50	69
33	82-Information Technology (Revenue Voted)	58.93	44.69	14.23	24
34	83-Mines (Revenue Voted)	412.20	47.98	364.22	88
35	84-Airport (Revenue Voted)	11.09	0.32	10.76	97
	84-Airport(Capital Voted)	10.00	0	10.00	100
	<b>Total</b>	<b>8270.08</b>	<b>6031.30</b>	<b>1929.89</b>	

## APPENDIX - 2.5

(Referred to in paragraph 2.4)

## Cases of withdrawal from contingency fund for salaries

(₹ in crore)

Sl. No.	Finance Department sanction order number and date	Budget controlling authorities	Withdrawal for meeting the expenditure of salaries
1	No.1-1/2012/Fin/(Bud)/19, dt.28.07.2014	Director of Health Services	1.00
2	No.1-1/2012/Fin/(Bud)/27, dt.22.12.2014	Director, Fire and Emergency Services	1.00
3	No.1-1/2012/Fin/(Bud)/34, dt.02.02.2015	Dean, Goa Medical College	4.00
4	No.1-1/2012/Fin/(Bud)/41, dt.19.02.2015	Principal Chief Engineer, Public Works Department	17.08
5	No.1-1/2012/Fin/(Bud)/36, dt.06.02.2015	Director of Health Services	3.25
6	No.1-1/2012/Fin/(Bud)/29, dt.28.01.2015	Chief Electrical Engineer, Electricity Department	0.30
7	No.1-1/2012/Fin/(Bud)/32, dt.30.01.2015	Director, Fire and Emergency Services	0.95
8	No.1-1/2012/Fin/(Bud)/39, dt.16.02.2015	Director, Institute of Psychiatry and Human Behaviour	1.50
9	No.1-1/2012/Fin/(Bud)/37, dt.11.02.2015	Principal Chief Conservator of Forest	0.70
10	No.1-1/2012/Fin/(Bud)/46, dt.23.02.2015	Director of Higher Education	12.00
11	No.1-1/2012/Fin/(Bud)/47, dt.23.02.2015	Director of Education	48.00
12	No.1-1/2012/Fin/(Bud)/45, dt.23.02.2015	Captain of Ports	2.48
13	No.1-1/2012/Fin/(Bud)/44, dt.20.02.2015	Principal District and Sessions Judge, Panaji	0.28
14	No.1-1/2012/Fin/(Bud)/49, dt.25.02.2015	Director of Panchayat	5.00
15	No.1-1/2012/Fin/(Bud)/50, dt.25.02.2015	Chief Electrical Engineer, Electricity Department	0.50
16	No.1-1/2012/Fin/(Bud)/48, dt.24.02.2015	Dean, Goa Medical College	22.00
17	No.1-1/2012/Fin/(Bud)/42, dt.20.02.2015	Collector, North Goa	0.30
18	No.1-1/2012/Fin/(Bud)/56, dt.03.03.2015	Principal Chief Conservator of Forest	0.45
19	No.1-1/2012/Fin/(Bud)/51, dt.27.02.2015	Principal District and Sessions Judge, Panaji	0.92
20	No.1-1/2012/Fin/(Bud)/57, dt.03.03.2015	Director of Higher Education	0.04
21	No.1-1/2012/Fin/(Bud)/58, dt.05.03.2015	Director of Urban Development	2.00
22	No.1-1/2012/Fin/(Bud)/59, dt.17.03.2015	Director, State Directorate of Craftsmen Training	0.75
23	No.1-1/2012/Fin/(Bud)/60, dt.20.03.2015	Principal Chief Engineer, Public Works Department	12.00
<b>Grand Total</b>			<b>136.50</b>

**APPENDIX – 3.1***(Referred to in paragraph 3.1)***Department-wise breakup of outstanding Utilisation Certificates as on June 2015**

Sl. No.	Name of the Department	No. of utilisation certificates	Amount (₹ in crore)
1	Directorate of Education	665	98.80
2	Directorate of Technical Education	5	0.63
3	Directorate of Higher Education	60	65.82
4	Department of Tribal Welfare	81	1.86
5	Town and Country Planning Department	22	7.52
6	Directorate of Municipal Administration	976	382.44
7	i) Directorate of Women and Child Welfare ii) Directorate of Social Welfare	272 234	4.39 26.62
8	Department of Science, Technology and Environment	245	19.60
9	i) Directorate of Panchayats (South) ii) Directorate of Panchayats (North)	1687 2223	37.18 248.22
10	i) General Administration Department ii) Directorate of Official Language iii) Legislature Department iv) Human Resources Development (GAD)	8 28 13 3	0.68 2.03 0.62 3.00
11	Directorate of Health Services	42	50.57
12	Institute of Psychiatry and Human Behaviour	1	0.01
13	Directorate of Small Savings and Lotteries	25	46.19
14	Directorate of Agriculture	85	0.32
15	Forests Department	13	9.88
16	Goa Sate Legal Services Authority	16	1.96
17	Under Secretary, Finance (Home)	89	2.88
18	Under Secretary, Revenue	11	6.39
19	Law Department	8	2.28
20	Directorate of Accounts	1	.*
21	Public Works Department	11	28.60
22	Directorate of Sports and Youth Affairs	448	211.89
23	Directorate of Art and Culture	3163	188.52
24	Directorate of Archives and Archaeology	1	0.15
	<b>TOTAL</b>	<b>10436</b>	<b>1449.05</b>

\*Amount below ₹10,000 shown as 'Nil'

## APPENDIX – 3.2

(Referred to in paragraph 3.2)

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

Sl. No.	Name of the institution	Year for which accounts had not been received	Grant received during preceding year (₹ in lakh)
<b>Director of Education</b>			
1	A. J. De Almeida High School, Ponda	2005-06 to 2013-14	104.65
2	AIM Salcete High School, Rumdamol, Davorlim-Margao	2005-06 to 2013-14	31.00
3	Assumpta Convent High School, Sarzora, Chinchinim-Salcete	2013-14	48.63
4	Balbharati Vidyamandir, Ribandar Tiswadi	2013-14	125.72
5	Bhausahab Bandodkar Shikshan Saunsta's Vishweshwar Shankar Laad Higher Secondary School, Piliem, Darbandora-Sanguem	2013-14	5.17
6	Cuncolim United High School, Cuncolim-Salcete	2005-06 to 2013-14	34.20
7	Cuncolim United Higher Secondary School, Cuncolim-Salcete Goa	2013-14	2.35
8	Dada Vaidya High School, Kurti-Ponda	2013-14	178.88
9	Damodar Higher Secondary School, Gudi-Paroda, Salcete Goa	2013-14	111.33
10	Dattaram Mantravadi Memorial High School, Mapusa	2013-14	62.44
11	Dayanand High School, Chorao-Tiswadi	2011-12 to 2013-14	54.54
12	Deepvihar Higher Secondary School, Headland Sada, Mormugao-Goa	2013-14	3.28
13	Dnyanprakash Mandal Higher Secondary School, Mulgao, Bicholim-Goa	2013-14	66.94
14	Dnyanprassarak Vidyalaya, Mapusa	2005-06 to 2013-14	49.02
15	Don Bosco High school, Calangute	2013-14	45.57
16	Don Bosco Night Higher Secondary School, Panaji Goa	2013-14	8.17
17	Fr. Agnel Higher Secondary School Pilar-Tiswadi Goa	2013-14	190.63
18	Guardian Angel Higher Secondary School, Curchozem, Quepem-Goa	2013-14	237.92
19	Harmal Panchakroshi High School, Harmal-Pernem	2011-12 to 2013-14	65.39
20	Honda High School, Honda-Sattari	2013-14	76.91
21	Ideal High School, Taleigao-Tiswadi	2013-14	101.37
22	Janata High School, Mapusa	2013-14	136.15
23	Kasturba Matoshri High School, Panaji	2013-14	122.51
24	Keshav Smruti High School, Alto Dabolim, Vasco-da-Gama	2013-14	123.30
25	Kirti Vidyalaya, Siolim-Bardez	2013-14	76.19
26	L.D. Samant Memorial High School, Vidyanagar Porvorim-Bardez	2013-14	163.56
27	M.E.S. Higher Secondary School, Zuarinagar, Vasco-Goa	2013-14	312.06
28	Mahatma Jyotirao Phule High School, Colvale-Bardez	2013-14	36.93
29	Manguirish Vidyalaya, Dhargal, Colvale-Pernem	2013-14	47.60
30	Maria Bambina Higher Secondary School, Cuncolim, Salcete Goa	2013-14	50.32
31	Marina English High School, Verna	2007-08 to 2013-14	27.76
32	Mata Secondary School No. 1 Baina, Vasco-da-Gama	2005-06 to 2013-14	44.88
33	Matoshri Anandibai Vaman Marathe Vidhyamandir, Tamsoda Dharbandora-Sanguem	2013-14	153.92
34	Matoshri Indirabai Baburao Khandeparkar High School, Kandepar(MIBKHS) Ponda	2005-06 to 2013-14	53.08
35	Mother of Mercy English School, Mercedes-Vaddem, Vasco-da-Gama	2013-14	61.66

36	Mushtifund Higher Secondary School, Panaji-Goa	2013-14	152.90
37	New English High School, Keri-Pernem	2005-06 to 2013-14	34.09
38	New English High School, Varkhand-Pernem	2013-14	37.52
39	New English Higher Secondary School, Mandrem, Pernem-Goa	2013-14	96.80
40	New Era High School, Margao	2013-14	75.14
41	Our Lady of Divar High School, Piedade-Tiswadi	2006-07 to 2013-14	23.01
42	Our Lady of Mercedes High School Mercedes, Tiswadi-Goa	2013-14	82.03
43	Our Lady of Mount Carmel High School, Arambol-Pernem	2013-14	4.83
44	Our Lady Of Rosary High School, Fatorda-Margao	2013-14	126.68
45	P.E.S. Shri Ravi Sitaram Naik Higher Secondary School of Arts, Commerce, Science and Vocational Studies, Farmagudi, Ponda-Goa	2013-14	278.83
46	Pragati High School, Verem, Betim-Bardez	2013-14	74.81
47	Pragati Vidyalaya, Borim-Ponda	2005-06 to 2013-14	28.12
48	Perpetual Succour Convent High School, Navelim-Salcete	2005-06 to 2013-14	62.64
49	Progress High School, Panaji	2008-09 to 2013-14	72.26
50	Progress High School, Sanquelim-Bicholim	2013-14	219.40
51	R. D. Khalap High School, Mandrem-Pernem	2005-06 to 2013-14	37.72
52	Raghuvir and Premavati Salkar Higher Secondary School Chora, Tiswadi-Goa	2013-14	57.40
53	Rajmata Padmavati Raje Saundekar High School(RPRS), Bandora-Ponda	2005-06 to 2013-14	27.68
54	Sancorda Education Society's Higher Secondary School, Sancordem-Sanguem	2013-14	10.80
55	Sarvodaya High School, Usgao-Ponda	2006-07 to 2013-14	24.63
56	Saviour of the World High School, Loutolim-Salcete	2013-14	93.59
57	Shiroda Higher Secondary School, Shiroda, Ponda-Goa	2013-14	188.94
58	Shree Hanuman Vidyalaya, Valpoi-Sattari	2006-07 to 2013-14	35.94
59	Shree Navdurga Vidyalaya, Marcaim-Ponda	2007-08 to 2013-14	33.00
60	Shree Shantadurga Vidyalaya, Pirna-Bardez	2013-14	64.53
61	Shree Susenashram Vidyalaya, Jetty, Mormugao-Harbour	2013-14	38.86
62	Shri Damodar Vidyalaya English High School, Comba-Margao	2008-09 to 2013-14	61.64
63	Shri Shantadurga Higher Secondary School, Pirna, Bardez-Goa	2013-14	64.24
64	Shri Shradhanand Vidyalaya, Poiguini m-Canacona	2005-06 to 2013-14	36.04
65	Shrimati Sunandabai Bhandodkar High School,Carambolim-Tiswadi	2011-12 to 2013-14	50.32
66	Smt. Parvatibai Chowgule College ( Higher Secondary Section) Margao, Salcete-Goa	2013-14	218.36
67	St. Alex Higher Secondary School, Curtorim, Salcete-Goa	2013-14	112.34
68	St. Andrew's Higher Secondary School, Vasco-da-Gama-Goa	2013-14	89.85
69	St. Andrew's High School, Goa Velha-Tiswadi	2013-14	3.78
70	St. Anthony's School, Amblai, Panchawadi, Sanvordem-Ponda	2013-14	40.47
71	St. Clara's High School, Assanora-Bardez	2005-06 to 2013-14	39.46
72	St. Cruz High School, St. Cruz-Tiswadi	2013-14	174.98
73	St. Francis Xavier High School, Macasana-Salcete	2013-14	1.61
74	St. Francis Xavier High School, Siolim-Bardez	2005-06 to 2013-14	48.73
75	St. John of Cross High School, Sanquelim-Bicholim	2006-07 to 2013-14	52.78
76	St. Joseph's High School-Pernem	2013-14	50.10
77	St. Mary's High School, Varca-Salcete	2013-14	5.26
78	St. Michael's Convent High School, Vagator-Bardez	2013-14	105.88
79	St. Rita High School, Colvale-Bardez	2005-06 to 2013-14	41.32
80	St. Rock's High School, Tollecanto, Velim-Salcete	2013-14	76.07

81	St. Theresa's Higher Secondary School, Candolim, Bardez-Goa	2013-14	67.79
82	St. Thereza High School, St. Estevam-Tiswadi	2013-14	56.72
83	St. Thomas Boy's High School, Aldona-Bardez	2007-08 to 2013-14	36.95
84	St. Thomas Girl's High School, Aldona-Bardez	2005-06 to 2013-14	38.14
85	St. Thomas High School, Cansaulim	2013-14	80.40
86	St. Xavier's High School, Moira-Bardez	2008-09 to 2013-14	2.24
87	T.B. Cunha New High School, Aquem Alto-Margao	2013-14	65.68
88	The Rosary School, Miramar-Panaji	2005-06 to 2013-14	30.93
89	Utkarsha High School, Rivona-Sanguem	2013-14	37.49
90	V. D. and S. V. Wagle High School, Mangueshi, Mardol - Ponda	2008-09 to 2013-14	44.40
91	Vadem Nagar English High School, Vadem Nagar, Vasco - da-Gama	2013-14	70.23
92	Vidyaniketan High school, Calangute-Bardez	2013-14	56.82
93	Vidyaniketan High School, Corlim, Ilhas-Tiswadi	2013-14	79.06
94	Vidyaprasarak High School, Morjim-Pernem	2008-09 to 2013-14	0.34
95	Vijayanand High School, Mayem-Bicholim	2013-14	48.87
96	Vishvanath Mahadeo Parulekar Higher Secondary School Verem, Bardez-Goa	2013-14	37.00
	<b>Director of Higher Education</b>		
97	P.E.S. Shri Ravi Sitaram Naik College of Arts, Commerce, Science and Vocational Studies, Farmagudi, Ponda-Goa	2013-14	707.73
98	Shree Damodar College of Commerce and Economics, Comba, Margao- Salcete	2013-14	319.02
99	Cuncolim Education Society's College of Arts and Commerce, Zuari Nagar-Mormugao	2013-14	279.08
100	M.E.S. College of Arts and Commerce, Zuari Nagar-Mormugao	2013-14	337.72
	<b>Director of Panchayat</b>		
101	North Goa Zilla Panchayat	2009-10 to 2013-14	552.16
		<b>Total</b>	<b>9218.18</b>

**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 2015**

Sl. No.	Name of the body/authority	Period of entrustment of audit	Year for which accounts received	Delay in submission of accounts	Period of delay (in month)	Year up to which audit report issued	Placement of reports before the Legislature
1	Goa University	01.04.2015 to 31.03.2020	2013-14	July 2014 to October 2014	4	2013-14	2011-12/ 23.07.2014
2	Goa Housing Board	01.04.2012 to 31.03.2017	2013-14	October 2014 to April 2015	7	2012-13	2010-11/ 21.03.2013
3	Goa Tillari Irrigation Development Corporation	01.04.2012 to 31.03.2016	2010-11	July 2011 to February 2014	32	2010-11	2008-09/ 18.03.2012
4	Khadi and Village Industries Board	01.04.2013 to 31.03.2018	2011-12	July 2012 to January 2014	19	2011-12	2009-10/ 07.08.2014
5	Goa State Commission for Backward Classes	01.04.2014 to 31.03.2019	2013-14	July 2014 to March 2015	9	2013-14	2009- 10/05.10.2011
6	Goa Secondary and Higher Secondary Board	01.04.2010 to 31.03.2015	2012-13	July 2013 to July 2015	25	2012-13	Not applicable
7	South Goa Zilla Panchayat	01.04.2014 to 31.03.2019	2011-12	July 2012 to February 2015	32	2011-12	Not placed in legislature
8	North Goa Zilla Panchayat	01.04.2014 to 31.03.2019	2008-09	July 2009 to March 2015	69	2008-09	Not placed in legislature
9	Goa State Legal Services Authority	As per Act	2012-13	July 2013 to October 2014	16	2012-13	Not placed in legislature
10	District Legal Service Authority, South Goa	As per Act	2011-12	July 2012 to January 2014	19	2011-12	Not placed in legislature
11	District Legal Service Authority, North Goa	As per Act	2012-13	July 2013 to March 2015	21	2012-13	Not placed in legislature
12	Goa State Compensatory Afforestation Fund Management and planning authority	01.04.2012 to 31.03.2017	2009-10	July 2010 to January 2015	55	2009-10	Not placed in legislature
13	Goa Sarva Shiksha Abhiyan Society	01.04.2010 to 31.03.2015	2012-13	July 2013 to June 2014	12	2012-13	Not placed in legislature



**APPENDIX - 3.4**  
*(Referred to in paragraph 3.4)*

**Position of arrears as on 30 October 2015 in preparation of Proforma Accounts**

<b>Department</b>	<b>No. of undertakings under the Department</b>	<b>Accounts not finalised (name of undertaking)</b>	<b>Year upto which accounts finalised</b>	<b>Investment as per last accounts (₹ in crore)</b>
Inland Water Transport	1	River Navigation Department	2005-06	108.29
Power	1	Electricity Department	2010-11	1018.73
<b>Total</b>				<b>1127.02</b>

**APPENDIX –3.5**  
(Referred to in paragraph 3.5)

**Department wise/duration wise break-up of the cases of Misappropriation, Defalcation, etc.  
(Cases where final action was pending at the end of June 2015)**

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	-	2 (0.14)	-	2(0.14)
5	Director of Civil Supplies	-	1(3.02)	2(2.90)	3(5.92)
6	Chief Electrical Engineer, Panaji	-	3 (9.66)	2 (95.47)	5 (105.13)
7	Chief Engineer, PWD, Panaji	-	1(38.60)	1(38.60)	1(38.60)
8	Dean, Goa Medical College, Bambolim	2 (0.49)	-	-	3 (3.69)
9	Director of Education, Panaji	-	1(7.00)	-	1(7.00)
10	State Directorate of Craftsmen Training, Panaji	1 (0.50)	-	-	1 (0.50)
11	Director of Sports and Youth Affairs, Panaji	1 (1.55)	-	-	1 (1.55)
	<b>Total</b>	<b>4 (2.54)</b>	<b>11 (23.66)</b>	<b>6 (141.92)</b>	<b>21 (168.12)</b>

(Figures in brackets indicate ₹ in lakh)