

APPENDICES

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 ¹ (as per 2011 census) (All India Density = 382 persons per sq. km.)			394 persons per sq km	
4	Population below poverty line ² (BPL) (All India Average = 21.90 per cent)			9.90 per cent	
5	a.	Literacy (as per 2001 Census) (All India Average = 64.80 per cent)		82.01 per cent	
	b.	Literacy ³ (as per 2011 Census) (All India Average = 73.00 per cent)		88.70 per cent	
6	Infant mortality ⁴ (per 1000 live births) (All India Average = 37 per 1000 live births)			Eight	
7	Life Expectancy at birth (All India Average = 68.30 years)			68.50 years	
8	Gini Coefficient ⁵				
	a.	Rural (All India = 0.29)		0.21	
	b.	Urban (All India = 0.38)		0.41	
9	Gross State Domestic Product (GSDP) 2016-17 at current price			₹ 64,544 crore	
10	Per capita GSDP CAGR (2007-08 to 2016-17)		Goa	13.19 per cent	
			General Category States	13.20 per cent	
11	GSDP CAGR (2007-08 to 2016-17)		Goa	14.32 per cent	
			General Category States	14.60 per cent	
12	Population Growth (2007-16)		Goa	8.13 per cent	
			General Category States	11.90 per cent	
B. Financial Data ⁶					
Particulars		2007-08 to 2015-16		Growth rate during 2016-17	
CAGR		General Category States	Goa	General Category States	Goa
in per cent					
a.	of Revenue Receipts	14.58	14.26	11.52	11.84
b.	of Own Tax Revenue	14.80	14.36	13.50	7.19
c.	of Non Tax Revenue	9.45	11.16	12.10	11.52
d.	of Total Expenditure	15.84	14.12	15.31	4.61
e.	of Capital Expenditure	14.53	11.32	17.91	1.01
f.	of Revenue Expenditure on Education	16.86	16.28	9.86	9.72
g.	of Revenue Expenditure on Health	18.43	17.54	14.92	12.52
h.	of Salary and Wages	14.89	16.61	13.06	7.73
i.	of Pension	17.17	22.22	10.63	17.71

¹Census info India 2011 Final population totals

²Tendulkar Poverty Estimates source, Niti Aayog.

³Economic Survey 2016-17 (August 2017), Vol II, Page A 159

⁴SRS bulletin of September 2017, volume 51, No.1,

⁵http://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

⁶Financial 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 (Consolidated Fund)
4	Statement of Expenditure (Consolidated Fund)
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 Investments of the Government
9	Statement of Guarantees given by the Government
10	Statement of Grants-in-aid given by the Government
11	Statement of Voted and Charged Expenditure
12	Statement on Sources and Application of funds for expenditure other than on Revenue Account
13	Statement of Balances under Consolidated Fund, Contingency Fund and Public Account
14	Detailed Statement of Revenue and Capital Receipts by minor heads
15	Detailed Statement of Revenue Expenditure by minor heads
16	Detailed Statement of Capital Expenditure by minor heads and sub-heads
17	Detailed Statement of Borrowings and Other Liabilities
18	Detailed Statement on Loans and Advances given by the Government
19	Detailed Statement of Investments of the Government
20	Detailed Statement of Guarantees given by the Government
21	Detailed Statement on Contingency Fund and other Public Account transactions
22	Detailed Statement on Investments of Earmarked Balances

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.

As per instructions of Ministry of Statistics and Programme Implementation, GoI, GSDP estimates for the period 2011-12 to 2016-17 are prepared after changing the base year 2004-05 to 2011-12. Therefore, percentage ratio/buoyancies of various parameters w.r.t GSDP for 2012-13 to 2015-16 indicated in earlier reports have also been revised.

The trends in GSDP for last five years are indicated below.

(₹ in crore)

Sector wise details of GSDP	2012-13	2013-14	2014-15	2015-16	2016-17
Primary Sector	4373	3157	3147	4021	5424
Secondary Sector	17108	14111	23233	26448	32317
Tertiary Sector	13392	14756	16811	18539	20821
Taxes and Subsidies	3247	3897	4623	5267	5982
Total	38120	35921	47814	54275	64544
Growth Rate of GSDP (in per cent)	-10.02	-5.77	33.11	13.51	18.92

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 framed in November 2007. The FRBM Act, 2006 was amended in March 2014 and renamed as Goa Fiscal Responsibility and Budget Management (First amendment) Act, 2014 having 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); and
- 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*.

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	Interest payment/ $[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2]*100$
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received $[(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2]*100$
Revenue Deficit	Revenue Expenditure – Revenue Receipt
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 and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 -Appropriation for reduction of Avoidance of debt.
Primary Revenue Balance (Deficit or Surplus)	Excess of Revenue Receipts over Revenue Expenditures other than interest.
Primary Revenue Expenditure	Total Revenue Expenditure minus Interest payments

APPENDIX - 1.3
(Referred to in paragraph 1.1.1)
PART A: Abstract of Receipts and Disbursements for the year 2016-17

(₹ in crore)

Receipts			Disbursements				
2015-16	Section-A: Revenue	2016-17	2015-16	2016-17			
					Non-Plan	Plan	Total
8552.24	I. Revenue receipts	9564.97	8419.56	I. Revenue expenditure	6739.52	2126.46	8865.98
3975.37	Tax revenue	4261.16	2564.09	General services	2834.41	38.27	2872.68
			3182.77	Social Services (inclusive of GIA and contribution)	1879.37	1466.06	3345.43
2431.93	Non-tax revenue	2712.00	1337.09	Education, Sports, Art and Culture	1137.39	329.34	1466.73
			543.09	Health and Family Welfare	378.79	232.48	611.27
1923.76	State's share of Union Taxes	2299.20	422.63	Water Supply, Sanitation, Housing and Urban Development	293.93	92.95	386.88
			19.86	Information and Broadcasting	4.11	19.14	23.25
21.19	Non-Plan grants	17.16	122.35	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.42	134.94	135.36
45.21	Grants for State Plan Schemes	90.95	46.36	Labour and labour Welfare	26.74	21.13	47.87
			689.14	Social Welfare and Nutrition	35.88	636.08	671.96
154.78	Grants for Central and Centrally sponsored Plan Schemes	184.50	2.25	Others	2.11	-	2.11
			2672.70	Economic Services- (inclusive of GIA and contribution)	2025.74	622.13	2647.87
			303.88	Agriculture and Allied Activities	82.38	210.69	293.07
			133.47	Rural Development	61.05	81.95	143.00
			8.37	Special Areas Programmes	-	8.26	8.26
			121.14	Irrigation and Flood control	85.34	50.78	136.12
			1489.95	Energy	1527.75	35.42	1563.17
			136.33	Industry and Minerals	7.49	96.10	103.59
			295.20	Transport	236.13	46.27	282.40
			5.76	Science, Technology and Environment	-	6.59	6.59
			178.60	General Economic Services	25.60	86.07	111.67
			8419.56	Total	6739.52	2126.46	8865.98
	II. Revenue deficit carried over to Section B		132.68	II. Revenue deficit/surplus carried over to Section B			698.99
8552.24	Total	9564.97	8552.24	Total	6739.52	2126.45	9564.97

Receipts			Disbursements				
2015-16		2016-17	2015-16	2016-17			Total
					Non-Plan	Plan	
Section-B : Other							
792.50	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	766.42	--	III. Opening Overdraft from Reserve Bank of India	--	--	--
	IV. Miscellaneous Capital receipts			IV. Capital Outlay			
			270.49	General Services	-	203.57	203.57
			343.30	Social Services	-	431.80	431.80
			158.09	Education, Sports, Art and Culture	-	105.13	105.13
			31.12	Health and Family Welfare	-	59.28	59.28
			144.00	Water Supply, Sanitation, Housing and Urban Development	-	262.19	262.19
			-	Information and Broadcasting	-		
			7.76	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	4.53	4.53
			2.33	Social Welfare and Nutrition	-	0.17	0.17
			-	Other Social Services	-	0.50	0.50
			1008.48	Economic Services	15.61	987.75	1003.36
			43.91	Agriculture and Allied Activities	15.61	53.47	69.08
			3.80	Rural Development	-	6.69	6.69
			1.99	Special Areas Programmes	-	1.82	1.82
			98.51	Irrigation and Flood Control	-	151.81	151.81
			380.99	Energy	-	222.33	222.33
			24.02	Industry and Minerals	-	30.00	30.00
			381.32	Transport	-	400.43	400.43
			-	Science, Technology and Environment	-	33.87	33.87
			73.94	General Economic Services	-	87.33	87.33
			1622.27	Total	15.61	1623.12	1638.73
10.20	V. Recoveries of Loans and Advances	8.52	2.69	V. Loans and Advances disbursed	3.41	-	3.41
8.58	From Government Servants	7.07	0.86	To Government Servants	3.27	-	3.27
1.62	From Others	1.45	-	To Others	0.14	-	0.14
132.68	VI. Revenue Surplus brought down	698.99	-	VI. Revenue Deficit brought down			

Receipts			Disbursements				
2015-16		2016-17	2015-16	2016-17			
					Non-Plan	Plan	Total
1847.38	VII. Public debt receipts	1518.98	439.22	VII. Repayment of Public debt-			467.75
	External debt		-	External debt			
1735.82	Internal debt other than Ways and Means Advances and overdrafts	1427.11	411.70	Internal debt other than Ways and Means Advances and Overdrafts			441.10
-	Net transactions under Ways and Means Advances	-	-	Net transactions under Ways and Means Advances			-
-	Net transactions under overdraft	-	-	Net transactions under overdraft			-
111.56	Loans and Advances from Central Government	91.87	27.52	Repayment of Loans and Advances to Central Government			26.65
130.00	VIII. Appropriation to Contingency Fund	-	130.00	VIII. Appropriation to Contingency Fund			-
	IX. Amount transferred to Contingency Fund	-	-	IX. Expenditure from Contingency Fund			-
10940.75	X. Public Account receipts-	11127.77	10892.91	X. Public Account disbursements			11028.59
390.09	Small Savings and Provident Funds	391.65	277.18	Small Savings and Provident Funds			269.15
310.36	Reserve Funds	218.97	24.07	Reserve Funds			50.28
5764.72	Suspense and Miscellaneous	6064.89	5950.44	Suspense and Miscellaneous			6116.23
4055.45	Remittances	3949.91	4148.89	Remittances			4088.61
420.13	Deposits and Advances	502.35	492.33	Deposits and Advances			504.32
	XI. Closing Overdraft from Reserve Bank of India		766.42	XI. Cash Balance at end-			982.20
			670.74	Investment of earmarked balance			762.67
			-162.74	Deposits with Reserve Bank			-126.49
			1.75	Departmental Cash Balance including permanent Advances			1.77
			256.67	Cash Balance Investment			344.25
22405.75	Total	23685.65	22405.75	Total			23685.65

**PART B: Summarised financial position of the Government of Goa as on
31 March 2017**

(₹ in crore)

As on 31 March 2016		Liabilities	As on 31 March 2017	
10176.37		Internal Debt		11162.39
	6589.00	Market Loans bearing interest	7760.00	
	-	Market Loans not bearing interest	-	
	9.40	Loans from LIC	7.75	
	3577.97	Loans from other institutions	3394.64	
	-	Ways and Means Advances/overdraft	-	
	-	Overdraft from Reserve Bank of India	-	
1167.82		Loans and Advances from Central Government		1233.03
		Pre 1984-85 loans		
	84.52	Non-Plan Loans	84.34	
	1074.98	Loans for State Plan Schemes	1140.38	
	0.03	Loans for Central Plan Schemes	0.03	
	8.29	Loans for Centrally Sponsored Plan Schemes	8.28	
100.00		Contingency Fund		100.00
1956.49		Small savings, Provident Fund etc.		2078.99
1577.65		Deposits		1576.32
1367.18		Reserve Funds		1535.86
-148.72		Remittance balances		-287.42
-1028.26		Suspense and Miscellaneous		-1079.59
15168.53				16319.58
		Assets		
14171.00	525.20	Gross Capital Outlay on Fixed Assets		15809.73
	13645.80	Investment in shares of Companies, Corporation etc.	560.94	
		Other Capital Outlay	15248.79	
76.14		Loans and Advances		71.03
	54.42	Loans for Power Projects		
	21.72	Other Development Loans	53.09	
		Loans to Government Servants and Miscellaneous loans	17.93	
		Reserve Fund Investments		
(-) 0.12		Advances		0.52
0.00		Contingency fund		0.00
766.42		Cash		982.20
	-162.74	Cash in Treasuries and Local Remittances		
	1.48	Deposits with Reserve Bank	-126.49	
	0.27	Departmental Cash Balances	1.48	
	256.67	Permanent Advances	0.29	
	670.74	Cash Balance Investments	344.25	
		Earmarked Fund Investment	762.67	
		Deficit on Government Accounts		
155.09	1.16	Revenue Deficit of the current year		-543.90
	46.53	(i) Miscellaneous Deficit	1.16	
	100.00	Accumulated deficit	-652.46	
		Appropriation to Contingency Fund	100.00	
	431.66	Net effect of Balances taken over		
	-424.26	Balances taken over on 30 May 1987 under capital	431.66	
	525.20	Net result of allocation of Capital Expenditure	-424.26	
15168.53				16319.58

APPENDIX - 1.4
(Referred to in Para 1.1.4)

Budget Estimates, Revised Estimates and Actuals for the year 2016-17

Fiscal parameters	Budget estimates (₹ in crore)	Revised estimates (₹ in crore)	Actuals (₹ in crore)	Increase/ Decrease (-) (₹ in crore)		Increase/ Decrease (-) (In per cent)	
				BE to actual	RE to actual	BE to actual	RE to actual
				5 (4-2)	6 (4-3)	7	8
(1) Revenue receipts (a+b+c+d)	10642	10037	9565	-1077	-472	-10.12	-4.71
(a) Tax revenue	4916	4446	4261	-655	-185	-13.33	-4.15
Taxes on sales, trade etc.	2624	2246	2438	-186	193	-7.09	8.58
State excise	358	358	321	-37	-37	-10.33	-10.33
Taxes on vehicles	227	215	244	17	29	7.28	13.41
Stamps and registration fees	678	625	365	-313	-260	-46.19	-41.60
Land revenue	156	183	39	-117	-144	-74.94	-78.63
Taxes on goods and passengers	500	437	453	-47	16	-9.35	3.73
Other taxes and duties on commodities and services	372	382	400	28	18	7.65	4.82
(b) Non-tax revenue	2811	2573	2712	-99	139	-3.54	5.42
Interest receipts	23	17	21	-3	4	-12.65	20.58
Dividend and profit	1	1	1	0	0	-28.33	-28.33
Police	8	8	5	-3	-3	-39.59	-39.01
Stationery and Printing	3	3	5	2	2	46.73	46.73
Public works	5	2	3	-2	1	-35.07	48.80
Power	1688	1688	1766	78	78	4.62	4.62
Other administrative services	176	184	153	-24	-31	-13.57	-16.97
Miscellaneous general services	49	44	43	-7	-1	-13.74	-2.45
Education, sports, art and culture	19	26	26	7	1	34.69	2.51
Medical and public health	27	27	22	-5	-5	-18.98	-19.31
Water supply and sanitation	163	115	120	-43	5	-26.40	4.45
Urban development	57	64	80	24	17	42.03	26.23
Labour and employment	7	7	8	0	0	3.73	3.73
Fisheries	3	5	5	2	0	90.20	2.32
Forestry and wildlife	4	3	4	0	1	-1.54	21.59
Medium irrigation	6	6	23	17	17	279.08	279.08
Minor irrigation	11	11	11	0	0	3.31	3.31
Non-ferrous mining and metallurgical industries	439	259	348	-92	88	-20.86	34.04
Roads and bridges	55	42	44	-11	2	-20.38	4.86
Other non-tax revenue	66	62	27	-39	-35	-59.47	-56.38

Appendices

(c) State's share of union taxes and duties	2157	2247	2299	142	52	6.60	2.30
(d) Grants-in-aid from GoI	757	772	293	-465	-479	-61.36	-62.08
(2) Public Debt	1616	1616	1519	-98	-98	-6.03	-6.03
(3) Recoveries of loans and advances	17	16	9	-9	-8	-50.47	-47.37
(4) Total receipts (1+2+3)	12276	11670	11092	-1183	-578	-9.64	-4.95
(5) Revenue expenditure (a+b+c)	10483	9988	8866	-1617	-1122	-15.43	-11.24
(a) General services	3107	3062	2873	-234	-189	-7.53	-6.18
Administration of justice	80	79	55	-26	-24	-31.94	-30.54
Elections	15	15	31	16	16	105.53	105.53
Land revenue	14	14	10	-4	-4	-28.00	-28.00
Stamps and registration	11	10	8	-3	-2	-24.37	-15.31
State excise	22	17	15	-7	-2	-31.70	-13.90
Taxes on sales, trade <i>etc.</i>	22	20	20	-1	0	-6.56	-1.22
Interest payments	1210	1210	1148	-62	-62	-5.09	-5.09
Secretariat- general services	50	50	38	-12	-12	-24.72	-24.72
District administration	46	46	42	-4	-4	-8.38	-8.28
Treasury and accounts administration	21	21	20	-1	-1	-5.43	-5.43
Police	422	404	358	-64	-45	-15.08	-11.25
Jails	19	19	12	-7	-7	-36.52	-36.52
Public works	103	108	89	-14	-19	-13.21	-17.72
Other administrative services	86	70	66	-20	-4	-23.66	-5.20
Pension and other retirement benefits	832	832	844	12	12	1.46	1.46
Miscellaneous general services	65	63	36	-28	-27	-43.74	-42.16
Others	90	85	80	-10	-5	-10.77	-5.67
(b) Social services	4118	3848	3345	-773	-503	-18.77	-13.07
General education	1389	1363	1244	-145	-119	-10.42	-8.75
Technical education	113	108	80	-33	-28	-29.22	-26.12
Sports and youth services	102	84	52	-50	-32	-48.68	-37.93
Medical and public health	749	723	599	-151	-124	-20.10	-17.22
Family welfare	15	15	13	-2	-2	-15.81	-15.81
Water supply and sanitation	348	354	288	-60	-66	-17.26	-18.67
Housing	15	15	9	-5	-5	-37.55	-37.55
Urban development	234	153	90	-144	-63	-61.67	-41.43
Labour and employment	87	66	48	-39	-18	-44.72	-27.43
Social security and welfare	682	672	651	-30	-20	-4.44	-3.04

Welfare of scheduled castes, scheduled tribes, other backward classes and minorities	166	90	135	-30	45	-18.27	50.60
Relief on account of natural calamities	25	25	5	-20	-20	-80.71	-80.71
Others	195	180	132	-64	-49	-32.50	-26.89
(c) Economic services	3258	3078	2648	-611	-430	-18.74	-13.98
Crop husbandry	181	149	131	-50	-18	-27.70	-12.21
Animal husbandry	49	39	32	-18	-7	-35.83	-18.60
Forestry and wildlife	50	50	44	-5	-5	-10.68	-10.63
Co-operation	18	13	11	-8	-3	-42.78	-20.87
Rural employment	48	48	23	-25	-25	-51.66	-51.66
Other rural development programmes	138	128	120	-19	-8	-13.61	-6.48
Medium irrigation	74	74	66	-9	-9	-11.87	-11.87
Minor irrigation	48	50	45	-3	-5	-5.93	-10.05
Power	1588	1637	1563	-25	-74	-1.59	-4.51
Industries	87	85	30	-57	-55	-65.45	-64.46
Non-ferrous mining and metallurgical industries	75	75	49	-26	-26	-34.32	-34.32
Roads and bridges	152	144	124	-27	-20	-18.11	-14.04
Road transport	160	131	115	-45	-17	-28.28	-12.58
Secretariat- economic services	34	34	16	-18	-18	-53.31	-53.06
Census surveys and statistics	27	10	9	-18	-1	-66.03	-12.00
Civil supplies	13	13	6	-7	-7	-54.53	-53.59
Others	515	397	265	-250	-132	-48.59	-33.35
(d) Grants-in-aid and contributions	1683	1535	1325	-358	-210	-21.27	-13.69
(6) Capital expenditure	3424	3033	1639	-1785	-1394	-52.14	-45.96
Capital outlay on police	17	8.00	2	-15	-6	-89.53	-77.75
Capital outlay on public works	143	109.95	43	-99	-66	-69.58	-60.46
Capital outlay on education, sports, art and culture	306	270.44	105	-200	-165	-65.59	-61.13
Capital outlay on medical and public health	104	94.47	59	-45	-35	-42.95	-37.25
Capital outlay on water supply and sanitation	380	352.23	240	-140	-113	-36.89	-31.96
Capital outlay on urban development	147	6.21	23	-124	16	-84.66	262.64
Capital outlay on welfare of scheduled castes, scheduled tribes, other backward classes and minorities	55	3.96	5	-50	1	-91.74	14.39
Capital outlay on social welfare	5	4.98	0	-5	-5	-96.59	-96.59

Appendices

Capital outlay on crop husbandry	34	33.49	15	-19	-18	-55.13	-54.82
Capital outlay on forestry and wildlife	23	22.60	18	-5	-5	-21.11	-21.11
Capital outlay on other rural development programmes	26	10.23	7	-19	-4	-73.92	-34.60
Capital outlay on medium irrigation	27	27.08	9	-18	-18	-66.51	-66.51
Capital outlay on minor irrigation	73	73.03	77	4	4	5.70	5.70
Capital outlay on flood control projects	62	62.00	62	0	0	0.76	0.76
Capital outlay on power projects	624	623.54	222	-401	-401	-64.34	-64.34
Capital outlay on ports and light houses	8	8.00	10	2	2	25.69	26.00
Capital outlay on civil aviation	139	139.00	35	-104	-104	-74.47	-74.47
Capital outlay on roads and bridges	441	426.57	335	-107	-92	-24.17	-21.56
Capital outlay on road transport	28	28.11	8	-20	-20	-72.08	-72.04
Capital outlay on tourism	127	108.87	87	-40	-22	-31.42	-19.79
Other capital outlays	657	620	276	-381	-344	-57.98	-55.45
(7) Repayment of public debt	573	620	468	-105	-152	-18.30	-24.52
(8) Disbursement of loans and advances	11	10	3	-8	-6	-71.05	-65.58
Total expenditure (5+6+7+8)	14491	13650	10976	-3515	-2674	-24.26	-19.59
(9) Net Loans and Advances	-6	-7	-6	0	1	2.21	-9.91
(10) Revenue surplus (-)/deficits (+) (5-1)	-159	-49	-699	-540	-650	340.11	1327.97
(11) Fiscal deficits (+)/surplus (-) (10+6+9)	3260	2977	934	-2326	-2043	-71.35	-68.63
(12) Primary surplus (-)/deficits(+)(11- interest payment)	2050	1767	-214	-2264	-1982	-110.45	-112.12

APPENDIX - 1.5
(Referred to in paragraph 1.3)
Time series data on the State Government finances

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Part-A. Receipts					
1. Revenue Receipts	5845	6450	7689	8552	9565
(i) Tax Revenue	2940(50)	3582(56)	3896(51)	3975(46)	4261(45)
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade etc.	1577(54)	1708(48)	1860(48)	2116(53)	2438(57)
State Excise	213(7)	236(6)	268(7)	319(8)	321(7)
Taxes on Vehicles	148(5)	154(4)	181(5)	196(5)	244(6)
Stamp duty and Registration fee	525(18)	396(11)	660(17)	525(13)	365(9)
Land Revenue	11	454(13)	25(1)	24(1)	39(1)
Taxes on goods and passengers	258(9)	386(11)	404(10)	464(12)	454(11)
Other Taxes	208(7)	248(7)	498(13)	331(8)	400(9)
(ii) Non-Tax Revenue	1833(31)	1662(26)	2326(30)	2432(28)	2712(28)
(iii) State's share in Union taxes and duties	777(13)	849(13)	901(12)	1924(22)	2299 (24)
(iv) Grants-in-aid from Government of India	296(5)	357(5)	566(7)	221(3)	293(3)
2. Misc. Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	15	13	10	10	9
4. Total Revenue and Non-debt capital receipt (1+2+3)	5860	6463	7699	8562	9574
5. Public Debt Receipts	1537	1297	1267	1847	1519
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1371	1147	1064	1736	1427
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	166	150	203	111	92
6. Total Receipts in the Consolidated Fund (4+5)	7397	7812	8966	10409	11093
7. Contingency Fund Receipts	-	-	200	(-130)	-
8. Public Accounts receipts	7290	8496	9290	10941	11128
9. Total receipts of the State (6+7+8)	14687	16308	18256	21220	22221
Part B. Expenditure/Disbursement					
Expenditure/Disbursement	7003	7811	8644	10042	10505
10. Revenue Expenditure	6061(87)	6803(87)	7410(86)	8420(84)	8866(84)
Plan	1250(21)	1711(25)	1701(23)	2099(25)	2126(24)
Non-plan	4811(79)	5092(75)	5709(77)	6321(75)	6740(76)
General Services (including Interests payments)	1860(31)	2076(30)	2370(32)	2564(30)	2873(32)
Social Services (including GIA and contributions)	2206(36)	2634(39)	2815(38)	3183(38)	3345(38)
Economic Services (including GIA and contributions)	1995(33)	2093(31)	2225(30)	2673(32)	2648(30)
11. Capital Expenditure	942(13)	1008(13)	1234(14)	1622(16)	1639(16)
Plan	941(100)	998(99)	1235(100)	1611(99)	1623(99)
Non-plan	1	10(1)	-1	11(1)	16(1)
General Services	134(14)	194(19)	306(25)	271(17)	204(12)
Social Services	187(20)	172(17)	278(22)	343(21)	432(26)
Economic Services	621(66)	642(64)	650(53)	1008(62)	1003(61)

	2012-13	2013-14	2014-15	2015-16	2016-17
12. Disbursement of Loans and Advances	4	4	3	3	3
13. Total (10+11+12)	7007	7815	8647	10045	10508
14. Repayments of Public Debt	339	332	366	439	468
Internal Debt (excluding Ways and Means Advances and Overdrafts)	311	306	338	412	441
Net transactions under Ways and Means Advances and Overdraft	-	--	--	--	--
Loans and Advances from Government of India	28	26	28	27	27
15. Appropriation to Contingency Fund	-	-	200	(-130)	-
16. Total disbursement out of Consolidated Fund (13+14+15)	7346	8200	9213	10354	10976
17. Net Loans and Advances	(-11)	(-9)	(-) 7	(-) 7	(-) 6
18. Contingency Fund disbursements	-	-	-	-	-
19. Public Accounts disbursements	7656	8027	9233	10893	11029
20. Total disbursement by the State (16+18+19)	15002	16227	18446	21247	22005
Part C. Deficits					
21. Revenue Deficit(+)/Revenue Surplus (-)(10-1)	216	353	(-)279	(-)132	(-)699
22. Fiscal Deficit (21+11+17)	1147	1352	948	1483	934
23. Primary Deficit(+)/Surplus(-) (22-24)	346	461	(-)60	408	(-)214
Part D. Other data					
24. Interest Payments (included in revenue expenditure)	801	891	1008	1075	1148
24. Financial Assistance to local bodies etc.	796	941	1020	1197	1325
25. Ways and Means Advances (WMA)/Overdraft availed (days)	-	17	121	240	188
Ways and Means advances availed	-	1	109	177	174
Overdraft availed	-	-	12	63	14
26. Interest on WMA/Overdraft	-	#	1	4	4
27. Gross State Domestic Product (GSDP)	38120	35921	47814	54275	64544
28. Outstanding fiscal liabilities (year end)	11232	12695	13877	15575	16824
29. Outstanding guarantees including interest (year end)	123	293	337	623	842
30. Maximum amount guaranteed (year end)	260	575	696	713	932
31. Number of incomplete projects	127	37	87	129	132
32. Capital blocked in incomplete projects	1721	1628	697	1453	1509
33. Grants-in-aid and contributions (included in revenue expenditure of General, Social & Economic Services)	763	941	1020	1197	1325

#₹ 3.64 lakh as interest on Ways and Means Advances

	2012-13	2013-14	2014-15	2015-16	2016-17
Part E. Fiscal Health Indicator (In per cent)					
I Resource Mobilisation					
Own Tax revenue/GSDP	7.71	9.97	8.15	7.32	6.60
Own Non-Tax Revenue/GSDP	4.81	4.63	4.86	4.48	4.20
Central Transfer/GSDP	2.04	2.36	1.88	3.54	3.56
II Expenditure Management					
Total Expenditure/GSDP	18.38	21.76	18.08	18.51	16.28
Total Expenditure/Revenue Receipts	119.88	121.16	112.46	117.46	109.86
Revenue Expenditure/Total Expenditure	86.50	87.05	85.69	83.82	84.37
Expenditure on Social Services/Total Expenditure	34.15	35.91	35.77	35.10	35.94
Expenditure on Economic Services/Total Expenditure	37.33	35.00	33.25	36.65	34.74
Capital Expenditure/Total Expenditure	13.44	12.90	14.27	16.15	15.60
Capital Expenditure on Social and Economic Services/Total Expenditure	11.53	10.42	10.73	13.45	13.66
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.57	0.98	(-)0.58	(-)0.24	(-)1.08
Fiscal deficit/GSDP	3.01	3.76	1.98	2.73	1.45
Primary Deficit (surplus)/GSDP	0.91	1.28	(-)0.13	0.75	(-)0.33
Revenue Deficit/Fiscal Deficit	18.83	26.11	(-)29.43	(-)8.90	(-)74.86
Primary Revenue Balance/GSDP	13.80	16.46	13.39	13.53	11.96
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	29.46	35.34	29.02	28.70	26.07
Fiscal Liabilities/RR	192.16	196.82	180.48	182.12	175.89
Primary deficit vis-a-vis quantum spread	(-)34.80	(-)31.06	(-)1.85	47.32	(-)11.63
Debt Redemption (Principal+Interest)/Total Debt Receipts	74.17	94.59	108.45	81.97	106.37
V Other Fiscal Health Indicator					
Return on Investment (in per cent)	0.39	0.24	0.37	0.27	0.15
Balance from Current Revenue (₹ in crore)	(-)185.91	(-)323	309	132	729
Financial Assets/Liabilities	0.99	0.96	0.96	0.99	0.97

APPENDIX - 1.6
(Referred to in para 1.9.3)

Transactions under Reserve Fund

(₹ in crore)

Classification	Opening balance	Receipt	Payment	Closing balance
Active Reserve Funds				
8121-122-State Disaster Response Fund	34.32	6.22	0.15	40.39
8222-101-Sinking Fund	431.10	59.91	0.00	491.01
8229-110-Electricity Development Fund	666.46	120.00	50.13	736.33
8235-117-Guarantee Redemption Fund	216.15	29.81	--	245.96
Total	1348.03	215.94	50.28	1513.69
Inoperative Reserve Funds				
8229-123-State Consumer Welfare Funds	0.14	0.02	--	0.16
8235-119-National Calamity Contingency Fund	2.99	0.00	--	2.99
8235-200-Beaches Improvement Fund	15.94	3.08	--	19.02
8235-200-Special Fund for Compensatory Afforestation	0.08	--	0.08	--
Total	19.15	3.10	0.08	22.17
Grand Total	1367.18	219.04	50.36	1535.86

APPENDIX - 2.1
(Referred to in paragraph 2.3.3)

**Statement of various grants/appropriations where savings were in excess of
₹ 10 crore and also by more than 50 per cent of the total provision**

(₹ in crore)

Sl. No.	Grant/Appropriation	Total provision	Actual expenditure	Savings	Percentage
Revenue (Voted)					
1	19 - Industries, Trade and Commerce	70.69	15.98	54.71	77.39
2	30 - Small Savings and Lotteries	23.67	9.86	13.81	58.34
3	32 - Finance	65.55	3.58	61.97	94.54
4	33 - Revenue	26.24	5.10	21.14	80.56
5	54 - Town and Country Planning	43.45	9.83	33.62	77.38
6	55 - Municipal Administration	195.65	79.90	115.75	59.16
7	60 - Employment	17.93	1.50	16.43	91.63
8	62 - Law	34.66	12.64	22.02	63.53
9	66 - Fisheries	47.69	18.31	29.38	61.61
10	69 - Handicraft, Textile and Coir	20.48	7.47	13.01	63.53
11	70 - Civil Supplies	19.83	9.16	10.67	53.81
12	72 - Science, Technology and Environment	19.83	6.63	13.20	66.57
13	75 - Planning, Statistics and Evaluation	27.61	8.85	18.76	67.95
14	82 - Information Technology	91.34	27.58	63.76	69.81
Capital (Voted)					
15	2-General Administration and Co-ordination	31.42	5.23	26.19	83.35
16	7 - Settlement and Land Records	20.00	0.00	20.00	100.00
17	12 - Commercial Taxes	30.85	4.38	26.47	85.80
18	13 - Transport	48.75	7.86	40.89	83.88
19	17 - Police	17.00	1.78	15.22	89.53
20	18 - Jail	26.00	12.99	13.01	50.04
21	31 - Panchayats	25.66	6.69	18.97	73.93
22	32- Finance	505.00	150.00	355.00	70.30
23	33 - Revenue	15.00	1.28	13.72	91.47
24	34 - School Education	62.82	10.13	52.69	83.87
25	40 - Goa College of Engineering	21.52	6.21	15.31	71.14
26	42- Sports and Youth Affairs	180.34	76.63	103.71	57.51
27	45- Archives and Archaeology	13.00	0.06	12.94	99.54
28	47 - Goa Medical College	43.36	3.05	40.31	92.97
29	48 - Health Services	122.31	20.98	101.33	82.85
30	55 - Municipal Administration	146.50	21.95	124.55	85.02
31	61 - Craftsmen Training	20.80	1.04	19.76	95.00
32	62 - Law	35.20	5.87	29.33	83.32
33	64 - Agriculture	43.22	17.87	25.35	58.65
34	71 - Co-operation	24.96	1.73	23.23	93.07

35	76 - Electricity	627.55	222.33	405.22	64.57
36	81 - Tribal Welfare	109.00	15.44	93.56	85.83
37	82 - Information Technology	66.00	30.00	36.00	54.55
38	84 - Airport	214.00	35.49	178.51	83.42
	Total	3154.88	875.38	2279.50	72.25

APPENDIX - 2.2

(Referred to in paragraph 2.3.4)

List of grants indicating persistent savings of more than ₹ 10 crore during 2012-17

(₹ in crore)

Sl. No.	Number and name of the grant	Amount of savings (Per cent to total grant)				
		2012-13	2013-14	2014-15	2015-16	2016-17
Revenue (Voted)						
1	13-Transport	45.77 (49.53)	39.63 (33.42)	59.02 (39.56)	77.52 (45.91)	47.25 (28.17)
2	17-Police	25.89 (10.38)	25.85 (9.70)	21.05 (7.22)	20.48 (5.65)	64.88 (15.32)
3	19 – Industries, Trade and Commerce	23.32 (10.39)	48.66 (69.68)	68.28 (86.47)	69.28 (83.13)	54.71 (77.39)
4	21-Public Works	77.66 (13.69)	90.81 (15.38)	107.69 (16.67)	153.04 (19.42)	119.04 (18.06)
5	31- Panchayats	46.48 (34.20)	21.48 (18.82)	70.92 (50.13)	50.07 (27.82)	42.97 (23.34)
6	34-School Education	122.30 (14.84)	42.92 (5.05)	94.55 (9.83)	134.75 (12.59)	165.27 (13.90)
7	35 – Higher Education	14.07 (9.63)	18.77 (11.36)	11.17 (5.90)	17.25 (7.56)	20.88 (8.61)
8	42 – Sports and Youth Affairs	24.21 (21.12)	30.91 (17.91)	32.03 (42.52)	68.51 (71.08)	49.63 (48.68)
9	43-Art and Culture	62.65 (53.09)	46.63 (46.97)	29.01 (33.47)	26.78 (26.28)	34.63 (30.85)
10	48 – Health Services	32.26 (14.01)	35.91 (13.86)	56.46 (13.86)	99.27 (27.50)	200.65 (39.66)
11	55-Municipal Administration	260.26 (82.82)	138.90 (72.71)	130.06 (69.04)	140.42 (67.60)	115.75 (59.16)
12	58 – Women and Child Development	275.66 (70.76)	14.66 (6.26)	33.71 (11.00)	17.60 (5.18)	111.96 (22.95)
13	64 – Agriculture	41.54 (35.13)	29.66 (20.55)	63.42 (40.11)	50.29 (29.11)	51.99 (27.80)
14	65-Animal Husbandry	28.26 (37.97)	44.66 (46.50)	40.82 (37.86)	41.44 (34.74)	61.61 (42.95)
15	83 – Mines	45.77 (94.37)	75.63 (50.74)	364.22 (88.36)	60.45 (45.70)	25.67 (34.32)
Capital (Voted)						
	21-Public Works	199.00 (40.88)	243.19 (45.15)	169.60 (33.91)	345.74 (41.27)	709.88 (55.56)
	31- Panchayats	16.19 (99.51)	37.24 (90.24)	30.28 (99.57)	26.76 (87.57)	18.97 (73.93)
16	32- Finance	155.63 (66.23)	140.00 (48.28)	100.00 (26.32)	520.00 (73.24)	355.00 (70.30)
17	33 – Revenue	13.00 (100.00)	20.00 (100.00)	13.00 (100.00)	15.00 (100.00)	13.72 (91.47)
18	74 – Water Resources	129.39 (53.33)	105.68 (41.41)	40.59 (22.56)	88.13 (46.79)	53.81 (25.96)
19	78- Tourism	264.22 (84.86)	38.37 (34.97)	22.14 (27.87)	38.31 (34.13)	47.00 (34.99)
20	81 – Tribal Welfare	108.00 (92.59)	111.98 (78.14)	73.37 (72.29)	94.76 (81.69)	93.56 (85.83)

APPENDIX - 2.3
(Referred to in paragraph 2.3.5)
Substantial surrenders of above ₹ 10 crore and more than 50 per cent of the provisions made during the year 2016-17

(₹ in crore)

Sl. No.	Number and title of grant	Total provision	Amount of surrender	Percentage of surrender
Revenue (Voted)				
1	19 - Industries, Trade and Commerce	70.69	54.71	77
2	30 - Small Savings and Lotteries	23.68	13.81	58
3	32 - Finance	65.55	61.96	94
4	54 - Town and Country Planning	43.45	33.72	78
5	55 - Municipal Administration	195.65	116.54	60
6	62 - Law	34.68	17.96	52
7	66 - Fisheries	47.69	29.20	61
8	69 - Handicraft, Textile and Coir	20.48	13.00	64
9	70 - Civil Supplies	19.83	10.85	55
10	72 - Science, Technology and Environment	19.83	13.13	66
11	75 - Planning, Statistics and Evaluation	27.61	18.68	68
12	82 - Information Technology	91.34	63.86	70
Capital (Voted)				
13	2 - General Administration	31.42	26.19	83
14	12 - Commercial Taxes	30.85	28.69	93
15	13 - Transport	48.75	41.30	85
16	17 - Police	17.00	15.05	88
17	21 - Public Works	1277.64	712.16	56
18	31 - Panchayats	25.66	18.97	74
	32 - Finance	505.00	355.00	70
19	33 - Revenue	15.00	13.72	91
20	34 - School Education	62.82	52.69	84
21	40 - Goa College of Engineering	21.52	15.02	70
22	42 - Sports and Youth Affairs	180.34	103.93	58
23	45 - Archives and Archaeology	13.00	12.94	99
24	47 - Goa Medical College	43.36	34.18	79
	55 - Municipal Administration	146.50	124.55	85
25	61 - Craftsmen Training	20.80	18.42	89
	62 - Law	35.20	30.78	87
26	64 - Agriculture	43.22	25.18	58
27	71 - Co-operation	24.96	23.23	93
28	76 - Electricity	627.54	405.20	65
29	81 - Tribal Welfare	109.00	98.52	90
	82 - Information Technology	66.00	36.00	54
30	84 - Airport	214.00	178.51	83
	Total	3585.58	2383.26	66

APPENDIX - 2.4

(Referred to in paragraph 2.3.7)

Details of savings of ₹ one crore and above not surrendered

(₹ in crore)

Sl. No.	Number and Name of grant	Total grant	Expenditure	Savings	Savings surrendered	Savings not surrendered
1	8 - Treasury and Accounts Administration (Loans)	8.51	1.70	6.81	1.82	4.99
2	17-Police (Revenue Voted)	423.43	358.55	64.88	61.63	3.25
3	23 -Home (Revenue Voted)	14.24	5.23	9.01	5.32	3.69
	23 -Home (Capital Voted)	3.00	0.00	3.00	0.00	3.00
4	33-Revenue (Revenue Voted)	26.24	5.10	21.14	1.20	19.94
5	40-Goa College of Engineering (Revenue Voted)	35.23	25.81	9.42	7.41	2.01
6	47 – Goa Medical College (Capital Voted)	43.36	3.05	40.31	34.18	6.13
7	48 – Health Services (Revenue Voted)	505.90	305.25	200.65	198.35	2.30
8	51 – Goa Dental College (Revenue Voted)	25.93	18.81	7.12	5.65	1.47
9	52 – Labour (Revenue Voted)	41.71	34.47	7.24	5.42	1.82
10	57- Social Welfare (Revenue Voted)	297.81	277.02	20.79	19.70	1.09
11	60 - Employment (Revenue Voted)	17.93	1.50	16.43	0.00	16.43
12	61- Craftsmen Training (Capital Voted)	20.80	1.04	19.76	18.42	1.34
13	62-Law (Revenue Voted)	34.66	12.64	22.02	17.97	4.05
14	65 – Animal Husbandry (Revenue Voted)	143.46	81.85	61.61	59.92	1.69
15	70 - Civil Supplies (Capital Voted)	80.00	45.97	34.03	13.59	20.44
16	74-Water Resources (Revenue Voted)	159.03	139.84	19.19	17.16	2.03
	74-Water Resources (Capital Voted)	207.26	153.45	53.81	49.52	4.29
17	76 – Electricity (Revenue Voted)	1653.97	1573.44	80.53	78.80	1.73
	Total	3742.47	3044.72	697.75	596.06	101.69

APPENDIX - 2.5
(Referred to in paragraph 2.3.7)
Surrender of funds in excess of ₹ 20 crore in March 2017

(₹ in crore)

Sl. No.	Grant No.	Total grant	Expenditure	Savings surrendered	Percentage of total provision
1	2-General Administration and Co-ordination (Revenue Voted)	90.32	56.74	33.60	37.20
	2-General Administration and Co-ordination (Capital Voted)	31.42	5.23	26.19	83.35
2	12- Commercial Taxes (Capital Voted)	30.85	4.38	28.69	93.00
3	13-Transport (Revenue Voted)	167.71	120.46	47.48	28.31
	13-Transport (Capital Voted)	48.75	7.86	41.30	84.72
4	17-Police (Revenue Voted)	423.43	358.55	61.63	14.55
5	19-Industries, Trade and Commerce (Revenue Voted)	70.69	15.98	54.71	77.39
6	21-Public Works (Revenue Voted)	659.09	540.05	119.62	18.15
	21-Public Works (Capital Voted)	1277.64	567.76	712.16	55.74
7	31-Panchayats (Revenue Voted)	184.08	141.11	42.63	23.16
8	32-Finance (Revenue Voted)	65.55	3.58	61.96	94.52
	32-Finance (Capital Voted)	505.00	150.00	355.00	70.30
9	34- School Education (Revenue Voted)	1189.16	1023.89	164.46	13.83
	34- School Education (Capital Voted)	62.82	10.13	52.69	83.87
10	35- Higher Education (Revenue Voted)	242.51	221.63	20.20	8.33
11	42-Sports and Youth Affairs (Revenue Voted)	101.96	52.33	49.82	48.86
	42- Sports and Youth Affairs (Capital Voted)	180.34	76.63	103.93	57.63
12	43-Art and Culture (Revenue Voted)	112.27	77.64	34.20	30.46
13	47-Goa Medical College (Capital Voted)	43.36	3.05	34.18	78.83
14	48-Health Services (Revenue Voted)	505.90	305.25	198.35	39.21
	48-Health Services (Capital Voted)	122.31	20.98	101.14	82.69
15	54-Town and Country Planning (Revenue Voted)	43.45	9.83	33.72	77.61
16	55-Municipal Administration (Revenue Voted)	195.65	79.90	116.54	59.57
17	55-Municipal Administration (Capital Voted)	146.50	21.95	124.55	85.02
18	56-Information and Publicity (Revenue Voted)	45.16	23.25	21.97	48.65
19	58-Women and Child Development (Revenue Voted)	487.93	375.97	111.85	22.92
20	62 -Law (Capital Voted)	35.20	5.87	30.78	87.44
21	64-Agriculture (Revenue Voted)	187.02	135.03	51.96	27.78
	64-Agriculture (Capital Voted)	43.22	17.87	25.17	58.24
22	65-Animal Husbandry and Veterinary Services (Revenue Voted)	143.46	81.85	59.92	41.77
23	66-Fisheries (Revenue Voted)	47.69	18.31	29.20	61.23
24	71 – Co-operation (Capital Voted)	24.96	1.73	23.23	93.07
25	74- Water Resources (Capital Voted)	207.26	153.45	49.52	23.89
26	76- Electricity (Revenue Voted)	1653.97	1573.44	78.80	4.76

	76- Electricity (Capital Voted)	627.54	222.32	405.20	64.57
27	78-Tourism (Revenue Voted)	109.90	77.71	32.18	29.28
	78-Tourism (Capital Voted)	134.34	87.34	47.00	34.99
28	81-Tribal Welfare (Revenue Voted)	158.21	127.47	30.35	19.18
	81-Tribal Welfare (Capital Voted)	109.00	15.44	98.52	90.39
29	82-Information Technology (Revenue Voted)	91.34	27.59	63.86	69.91
30	83-Mines (Revenue Voted)	74.80	49.13	25.67	34.32
31	84-Airport (Capital Voted)	214.00	35.49	178.51	83.42
	Total	10895.76	6904.17	3982.44	36.55

APPENDIX - 2.6
(Referred to in Paragraph 2.3.8)
Unnecessary supplementary provisions

(₹ in crore)

Sl.no	Grant no.	Name of grant	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
1	2	General Administration and Co-ordination (Capital Voted)	11.42	5.23	6.19	20.00
2	7	Settlement and Land records (Capital Voted)	0.10	0.00	0.10	0.10
3	10	Notary Services (capital-voted)	0.50	0.12	0.38	0.60
4	34	School Education (Capital Voted)	27.00	10.13	16.87	35.82
5	47	Goa Medical College (Capital Voted)	27.20	3.05	24.15	16.16
6	48	Health Services (Capital Voted)	29.81	20.98	8.83	92.50
7	49	Institute of Psychiatry and Human Behaviour (Capital Voted)	2.86	0.01	2.85	4.56
8	84	Airport (Capital Voted)	139.00	35.49	103.51	75.00
Total			237.89	75.01	162.88	244.74

APPENDIX – 3.1
(Referred to in paragraph 3.1)

Department-wise breakup of outstanding Utilisation Certificates as on June 2017

Sl. No.	Name of the Department	No. of utilisation certificates	Amount (₹ in crore)
1	Directorate of Education	902	153.99
2	Directorate of Technical Education	3	0.43
3	Directorate of Higher Education	41	42.62
4	Department of Tribal Welfare	238	14.59
5	Town and Country Planning Department	25	12.09
6	Directorate of Municipal Administration	528	329.03
7	i) Directorate of Women and Child Welfare ii) Directorate of Social Welfare	315 321	6.83 29.03
8	Department of Science, Technology and Environment	210	18.80
9	i) Directorate of Panchayats (South) ii) Directorate of Panchayats (North)	1848 2824	56.03 352.80
10	i) General Administration Department (GIRDA) ii) Directorate of Official Language iii) Legislature Department iv) Human Resources Development (GAD)	12 85 16 3	1.02 3.20 0.77 3.00
11	Directorate of Health Services	62	269.27
12	Institute of Psychiatry and Human Behaviour	1	0.01
13	Directorate of Small Savings and Lotteries	22	46.03
14	Directorate of Agriculture	85	0.31
15	Department of Forests	24	28.28
16	Goa State Legal Services Authority	18	2.16
17	Under Secretary, Finance (Home)	126	2.51
18	Under Secretary, Revenue	15	8.19
19	Under Secretary, Finance (R&C)	13	19.72
20	Secretariat (General Services)	7	10.15
21	Public Health Department	6	0.03
22	Law Department	9	7.42
23	Directorate of Accounts	1	-*
24	Public Works Department	78	285.86
25	North Goa District Legal Authority	1	0.05
26	Directorate of Sports and Youth Affairs	495	209.19
27	Directorate of Art and Culture	4453	260.84
28	Directorate of Archives and Archaeology	1	0.15
29	Director General of Police	1	3.83
	Total	12789	2178.23

*Amount below ₹ 1,00,000 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 Institution	Year for which accounts had not been received	Grant received during preceding year (₹ in lakh)
	Director of Education		
1	Adarsh Vidya Prasarak Mandal's Higher Secondary School, Vazangal, Shiroda, Ponda – Goa	2015-16	28.22
2	Auxilium Convent School, Benaulim-Salcete	2013-14 to 2015-16	65.47
3	Azmane High School, Neura, Ilhas-Tiswadi	2015-16	81.39
4	Cuncolim United Higher Secondary School, Cuncolim, Salcete – Goa	2013-14 to 2015-16	2.35
5	Dada Vaidya High School, Kurti-Ponda	2015-16	220.01
6	Damodar English High School, Gudi, Paroda-Salcete	2015-16	80.92
7	Dattaram Mantravadi Memorial High School, Mapusa	2013-14 to 2015-16	62.44
8	Deepvihar Higher Secondary School, Headland Sada, Mormugao – Goa	2015-16	1.48
9	Dnyanprasarak Vidyalaya, Mapusa	2005-06 to 2015-16	49.02
10	Don Bosco High School, Calangute-Bardez	2013-14 to 2015-16	45.57
11	Dona Leonar Memorial High School, Alto Betim, Bardez	2015-16	85.78
12	Ganesh Vidyalaya, Harvalem-Sanquelim	2015-16	70.61
13	Gaoncar Higher Secondary School, Raia, Salcete – Goa	2015-16	66.46
14	Honda High School, Honda- Sattari	2013-14 to 2015-16	76.91
15	Ideal English High School, Palyem-Pernem	2015-16	49.67
16	Jesus and Mary Sarvajanic High School, Carambolim-Tiswadi	2015-16	73.76
17	Kasturba Matoshri High School, Panaji	2013-14 to 2015-16	122.51
18	Late Shri Vinayak Gopal Shenvi Vidyalaya, Ravanfond, Navelim-Salcete	2014-15 to 2015-16	98.14
19	Lokshikshan High School, Dhargal, Colvale-Pernem	2014-15 to 2015-16	2.82
20	M.E.S. Higher Secondary School, Zuarinagar, Vasco-Goa	2013-14 to 2015-16	312.06
21	Mahatma Jyotirao Phule High School, Colvale-Bardez	2013-14 to 2015-16	36.93
22	Maria Bambina Higher Secondary School, Cuncolim, Salcete – Goa	2013-14 to 2015-16	50.31
23	Mata Secondary School, Baina, Vasco-da-Gama	2005-06 to 2015-16	44.88
24	Matoshri Anandibai Vaman Marathe Vidhyamandir, Tamsoda Dharbandora-Sanguem	2013-14 to 2015-16	153.92
25	Matoshri Indirabai Baburao Khandeparkar High School, Khandepar, Ponda	2005-06 to 2015-16	53.08
26	Mushtifund Higher Secondary School, Panaji – Goa	2015-16	172.41
27	New English High School, Keri-Pernem	2015-16	3.39
28	New Era High School, Margao	2013-14 to 2015-16	75.14
29	Old Goa Educational Institute, Katyebhat, Ella-Old Goa	2015-16	125.15
30	Our Lady of Divar High School, Piedade-Tiswadi	2006-07 to 2015-16	23.01
31	Our Lady of Health High School, Cuncolim-Salcete	2014-15 to 2015-16	76.92
32	Our Lady of Mercés High School, Santa Cruz-Tiswadi	2013-14 to 2015-16	82.03
33	P.E.S. New English High School, Digas, Panchawadi-Ponda	2015-16	1.75
34	Perpetual Succour Convent High School, Navelim-Salcete	2005-06 to 2015-16	62.64

35	Popular High School, Comba-Margao	2014-15 to 2015-16	56.84
36	Pradnya High School, Devsu, Korgao-Pernem	2014-15 to 2015-16	57.68
37	Pragati High School, Verem, Betim-Bardez	2013-14 to 2015-16	74.81
38	Pragati Vidyalaya, Borim-Ponda	2005-06 to 2015-16	28.12
39	Progress High School, Panaji	2008-09 to 2014-15	72.26
40	R. D. Khalap High School, Mandrem-Pernem	2005-06 to 2015-16	37.72
41	Rajmata Padmavati Raje Soundhekar High School, Ramnathi, Bandora-Ponda	2005-06 to 2015-16	27.68
42	S.E.S.'s Sarvodaya High School, Usgao-Ponda	2006-07 to 2015-16	24.63
43	Sacred Heart of Jesus High School, Anjuna-Bardez	2015-16	75.14
44	Saviour of the World High School, Loutolim-Salcete	2013-14 to 2015-16	93.59
45	Shiroda Higher Secondary School, Shiroda, Ponda – Goa	2013-14 to 2015-16	188.94
46	Shree Kamleshwar High School, Petechawada, Korgao-Pernem	2014-15 to 2015-16	67.70
47	Shree Mahamaya High School, Ardhawada, Mayem-Bicholim	2015-16	78.91
48	Shree Susenashram Vidyalaya, Mormugao-Harbour	2013-14 to 2015-16	38.86
49	Shri Damodar Vidyalaya English High School, Comba-Margao	2008-09 to 2015-16	61.64
50	Shri Kamakshi High School, Tarvale, Shiroda-Ponda	2014-15 to 2015-16	72.62
51	Shri Kamleshwar Higher Secondary School, Korgao, Deulwada, Pernem – Goa	2014-15 to 2015-16	70.73
52	Shri Navdurga Vidyalaya, Marcaim-Ponda	2007-08 to 2015-16	33.00
53	Shri Navdurga Education and Cultural Society's Smt. Anandibai M. Naik High School, Karanjal, Madkai-Ponda	2014-15 to 2015-16	62.33
54	Shrimati High School, Velguem-Bicholim	2015-16	108.46
55	Smt. Tarabai Dalvi High School, Pale Usgao-Ponda	2014-15 to 2015-16	58.02
56	Smt. Sunandabai Bandonkar High School, Carambolim-Tiswadi	2011-12 to 2015-16	50.32
57	St. Alex Higher Secondary School, Curtorim, Salcete – Goa	2015-16	143.41
58	St. Anthony's High School, Majorda-Salcete	2015-16	64.93
59	St. Clara's High School, Assonora-Bardez	2005-06 to 2015-16	39.46
60	St. Elizabeth High School, Pomburpa-Bardez	2015-16	78.58
61	St. John of Cross High School, Sanquelim-Bicholim	2006-07 to 2015-16	52.78
62	St. Joseph High School, Karai, Shiroda-Ponda	2015-16	70.81
63	St. Mary's Convent High School, Mapusa-Bardez	2014-15 to 2015-16	128.86
64	St. Michael's Convent High School, Vagator-Bardez	2013-14 to 2015-16	105.88
65	St. Rita High School, Colvale-Bardez	2005-06 to 2015-16	41.32
66	St. Theresa's High School, Mangor Hill, Vasco-da-Gama	2015-16	1.79
67	St. Theresa's Higher Secondary School, Candolim, Bardez – Goa	2013-14 to 2015-16	67.79
68	St. Thereza High School, St. Estevam, Ilhas-Tiswadi	2013-14 to 2015-16	56.72
69	St. Thomas Boy's High School, Aldona-Bardez	2007-08 to 2015-16	36.95
70	St. Thomas Girl's High School, Aldona-Bardez	2005-06 to 2015-16	38.14
71	St. Xavier's High School, Moira-Bardez	2008-09 to 2015-16	2.24
72	The Rosary School, Miramar-Panaji	2005-06 to 2015-16	30.93
73	Tristao Braganza Cunha New High School, Aquem Alto, Margao	2015-16	75.63
74	Vidya Mandir Adarsh Nagar, Airport Road, Chicalim-Mormugao	2015-16	181.29
75	Vidyaniketan High School, Calangute-Bardez	2013-14 to 2015-16	56.82

76	Vidyaprasarak High School, Morjim-Pernem	2008-09 to 2015-16	0.34
77	Vishvanath Mahadeo Parulekar Higher Secondary School, Verem, Bardez – Goa	2013-14 to 2015-16	37.00
78	Vivekanand Vidyalaya, Shirshirem, Borim-Ponda	2015-16	68.08
Director of Higher Education			
79	Fr. Agnel College of Arts and Commerce - Pilar	2015-16	346.67
80	G.R Kare College of Law, Margao	2015-16	144.13
81	GVM's GPR College of Commerce and Economics, Ponda	2015-16	425.72
82	Mallikarjun College of Arts and Commerce, Canacona	2015-16	290.59
83	MES College of Arts and Commerce, Zuarinagar - Mormugao	2013-14 to 2015-16	337.72
84	Nirmala Institute of Education, Panaji	2015-16	146.68
85	Parvatibai Chowgule College of Arts and Science, Margao	2015-16	969.68
86	PES College of Arts and Science, Ponda	2015-16	881.26
87	Rosary College of Arts and Commerce, Navelim	2015-16	477.85
88	Shree Damodar College of Commerce and Economics, Margao	2015-16	394.86
89	S.S Dempo College of Arts and Commerce, Panaji	2015-16	399.73
90	St. Xavier's College of Arts, Science and Commerce, Mapusa	2015-16	1283.51
91	Vidya Prabodhini College of Commerce Education, Computer and Management, Alto Porvorim	2015-16	83.85
92	V.M Salgaonkar College of Law, Panaji	2015-16	200.06
Art and Culture			
93	Tiatr Academy, Campal, Panaji - Goa	2014-15 to 2015-16	84.37
Total			11843.58

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 2017**

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	2015-16	July 2016 to January 2017	7	2015-16	2013-14/ 11.01.2016
2	Goa Housing Board	01.04.2017 to 31.03.2022	2015-16	October 2016 to November 2016	1	2015-16	2013-14/ 25.07.2016
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	2013-14	July 2014 to November 2015	17	2013-14	2013-14/ 09.08.2016
5	Goa State Commission for Backward Classes	01.04.2014 to 31.03.2019	2015-16	July 2016 to April 2017	10	2015-16	2010-11/ 23.03.2015
6	Goa Board of Secondary and Higher Secondary Education	01.04.2015 to 31.03.2020	2014-15	July 2015 to June 2016	12	2014-15	Not applicable
7	South Goa Zilla Panchayat	01.04.2014 to 31.03.2019	2015-16	July 2016 to July 2017	13	2014-15	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	2007-08/ 27.07.2015
9	Goa State Legal Services Authority	As per Act	2014-15	July 2015 to November 2016	17	2014-15	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	2014-15	July 2015 to April 2016	10	2014-15	Not placed in legislature
12	Goa State Compensatory Afforestation Fund Management and Planning Authority	01.04.2012 to 31.03.2017	2015-16	July 2016 to October 2016	4	2015-16	Not applicable
13	Goa Sarva Shiksha Abhiyan Society	01.04.2015 to 31.03.2020	2015-16	July 2016 to February 2017	8	2015-16	Not applicable

APPENDIX –3.4
(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 2017)**

Sl. No.	Name of the Department	Up to 5 years	5 to 10 years	10 years and above	Total No. of cases
1	Director of Panchayats, Panaji	3(-*)	4(1.70)	2(3.44)	9(5.14)
2	Director General of Police	-	2(0.14)	-	2(0.14)
3	Director of Civil Supplies and Consumer Affairs	-	1(3.02)	2(2.90)	3(5.92)
4	Chief Electrical Engineer, Panaji	1(28.00)	3(9.66)	2(95.47)	6(133.13)
5	Chief Engineer, PWD, Panaji	1(13.44)	-	1(38.60)	2(52.04)
6	Dean, Goa Medical College, Bambolim	2(4.38)	1(3.20)	-	3(7.58)
7	Director of Education, Panaji	-	1(7.00)	-	1(7.00)
8	Directorate of Skill Development and Entrepreneurship	-	1(0.50)	-	1(0.50)
9	Director of Sports and Youth Affairs, Panaji	1(1.56)	-	-	1(1.56)
	Total	8(47.38)	13(25.22)	7(140.41)	28(213.01)

(Figures in brackets indicate ₹ in lakh)

*Amount not assessed