

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

A. General Data				
Sl. No.	Particulars			Figures
1	Area			3702 sq. km.
2	Population			
	a.	As per 2001 Census		0.13 crore
	b.	As per 2011 Census		0.15 crore
3	Density of Population (as per 2001 census) (All India Density = 325 persons per Sq. Km.)			258 persons per sq. km.
	Density of Population (as per 2011 census) (All India Density = 382 persons per Sq. Km.)			394 persons per sq. km.
4	Population below poverty line (BPL) (All India Average = 21.92 <i>per cent</i>) ¹			Five <i>per cent</i>
5	a.	Literacy (as per 2001 Census) (All India Average = 64.8 <i>per cent</i>)		82.01 <i>per cent</i>
	b.	Literacy (as per 2011 Census) (All India Average = 74.04 <i>per cent</i>)		88.70 <i>per cent</i>
6	Infant mortality ² (per 1000 live births) (All India Average = 40 per 1000 live births)			10.00
7	Life Expectancy at birth ³ (All India Average = 65.8 years)			68.5 years
8	Gini Coefficient ⁴			
	a.	Rural (All India = 0.29)		0.21
	b.	Urban (All India = 0.38)		0.25
9	Gross State Domestic Product (GSDP) 2012-13 at current price			42,407 crore
10	Per capita GSDP CAGR (2004-05 to 2013-14)		Goa	15.11 <i>per cent</i>
			General Category States	14.88 <i>per cent</i>
11	GSDP CAGR (2004-05 to 2013-14)		Goa	16.15 <i>per cent</i>
			General Category States ⁵	15.49 <i>per cent</i>
12	Population Growth ⁶ (2004-05 to 2013-14)		Goa	8.17 <i>per cent</i>
			General Category States	12.94 <i>per cent</i>
B. Financial Data ⁷				
Particulars		2004-05 to 2012-13		2004-05 to 2013-14
CAGR		General Category States	Goa	Goa
		(In <i>per cent</i>)		
a.	of Revenue Receipts	16.93	15.70	13.84
b.	of Own Tax Revenue	16.42	16.68	14.69
c.	of Non Tax Revenue	12.49	12.22	10.79
d.	Of Total Expenditure	15.37	14.48	12.77
e.	of Capital Expenditure	17.01	10.43	9.22
f.	of Revenue Expenditure on Education	17.44	15.24	13.44
g.	of Revenue Expenditure on Health	16.50	17.72	15.60
h.	of Salary and Wages	14.73	16.35	14.41
i.	of Pension	18.34	16.86	14.86

¹Press note July 2013, Planning Commission BPL 2011-12 by Tendulkar methodology

²SRS bulletin September 2013

³Economic survey indicators for 2010-11 as shown in Economic survey of 2012-13

⁴Planning Commission data for 2009-10. Gini Coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less, closer to one inequality is higher

⁵Excluding three General Category States *i.e.* Delhi, Goa and Puducherry

⁶Projected total population 2001-2016 by Census India

⁷Financial 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)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Primary sector	6661	8549	8647	4588	5951
Secondary sector	9697	10125	17356	18879	20272
Tertiary sector	12768	14931	17252	18940	22674
Gross State Domestic Product	29126	33605	43255	42407	48897
Growth rate of GSDP (in per cent)	14.61	15.38	28.72	(-)1.96	15.30
(Source of GSDP: Directorate of Planning, Statistics and Evaluation Department, 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 minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 (Appropriation for reduction of Avoidance of debt)

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

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

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

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

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

APPENDIX 1.3

(Referred to in paragraph 1.1.1)

PART A : Abstract of Receipts and Disbursements for the year 2013-14

(₹ in crore)

Receipts			Disbursements				
2012-13		2013-14	2012-13	2013-14			
					Non-Plan	Plan	Total
	Section-A: Revenue						
5845.43	I. Revenue receipts	6449.77	6061.34	I. Revenue expenditure	5091.73	1711.55	6803.28
2939.66	Tax revenue	3582.48	1860.23	General services	2046.87	29.08	2075.95
			2205.82	Social Services (inclusive of GIA and contribution)	1482.18	1151.97	2634.15
1832.90	Non-tax revenue	1661.56	1047.88	Education, Sports, Art and Culture	854.68	365.98	1220.66
			413.38	Health and Family Welfare	300.21	144.89	445.10
777.21	State's share of Union Taxes	848.53	289.35	Water Supply, Sanitation, Housing and Urban Development	244.11	72.86	316.97
			19.71	Information and Broadcasting	3.41	13.31	16.72
29.63	Non-Plan grants	95.60	15.11	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.63	61.09	61.72
155.79	Grants for State Plan Schemes	185.88	36.25	Labour and labour Welfare	23.13	16.53	39.66
			382.25	Social Welfare and Nutrition	53.99	477.31	531.30
110.24	Grants for Central and Centrally sponsored Plan Schemes	75.72	1.89	Others	2.02	0.00	2.02
			1995.29	Economic Services- (inclusive of GIA and contribution)	1562.68	530.50	2093.18
			202.69	Agriculture and Allied Activities	70.10	186.83	256.93
			93.45	Rural Development	38.93	55.41	94.34
			5.39	Special Areas Programmes	0.00	5.58	5.58
			87.53	Irrigation and Flood control	65.96	25.34	91.30
			1251.40	Energy	1144.79	33.24	1178.03
			69.31	Industry and Minerals	8.30	138.04	146.34
			227.62	Transport	213.45	38.25	251.70
			1.82	Science, Technology and Environment	-0.04	4.18	4.14
			56.08	General Economic Services	21.19	43.63	64.82
			6061.34	Total	5091.73	1711.55	6803.28
215.91	II. Revenue deficit carried over to Section B	353.51		II. Revenue deficit/Surplus carried over to Section B			
6061.34	Total	6803.28	6061.34	Total			6803.28

Receipts			Disbursements				
2012-13		2013-14	2012-13	2013-14			
					Non-Plan	Plan	Total
Section-B : Other							
1018.41	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	703.91		III. Opening Overdraft from Reserve Bank of India	--	--	--
	IV. Miscellaneous Capital receipts	--		IV. Capital Outlay			
			133.69	General Services	0.00	193.64	193.64
			187.26	Social Services	0.00	172.52	172.52
			82.18	Education, Sports, Art and Culture	0.00	62.52	62.52
			11.03	Health and Family Welfare	0.00	17.37	17.37
			82.64	Water Supply, Sanitation, Housing and Urban Development	0.00	91.94	91.94
			0.00	Information and Broadcasting	0.00	0.00	0.00
			9.66	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	0.00	0.00
			1.75	Social Welfare and Nutrition	0.00	0.69	0.69
			0.00	Other Social Services	0.00	0.00	0.00
			621.32	Economic Services	10.08	631.98	642.06
			17.07	Agriculture and Allied Activities	10.08	17.04	27.12
			0.08	Rural Development	0.00	4.03	4.03
			0.44	Special Areas Programmes	0.00	0.44	0.44
			112.92	Irrigation and Flood Control	0.00	149.50	149.50
			205.48	Energy	0.00	144.73	144.73
			0.44	Industry and Minerals	0.00	5.42	5.42
			237.23	Transport	0.00	236.41	236.41
			0.00	Science, Technology and environment	0.00	3.04	3.04
			47.66	General Economic Services	0.00	71.37	71.37
			942.27	Total	10.08	998.14	1008.22
14.57	V. Recoveries of Loans and Advances	12.57	3.98	V. Loans and Advances disbursed	4.09	0.16	4.25
	From Government Servants	11.32	2.77	To Government Servants	4.09	0.00	4.09
	From Others	1.25	1.21	To Others	0.00	0.16	0.16
	VI. Revenue Surplus brought down		215.91	VI. Revenue Deficit brought down			353.51

Receipts			Disbursements				
2012-13		2013-14	2012-13	2013-14			
					Non-Plan	Plan	Total
1537.49	VII. Public debt receipts	1348.78	339.06	VII. Repayment of Public debt-			385.06
	External debt			External debt			
1370.89	Internal debt other than Ways and Means Advances and overdrafts	1146.26	310.98	Internal debt other than Ways and Means Advances and Overdrafts			306.48
	Net transactions under Ways and Means Advances	52.69		Net transactions under Ways and Means Advances			52.69
	Net transactions under overdraft		28.08	Repayment of Loans and Advances to Central Government			25.89
166.60	Loans and Advances from Central Government	149.83					
	VIII. Appropriation to Contingency Fund		0.00	VIII. Appropriation to Contingency Fund			0.01
	IX. Amount transferred to Contingency Fund			IX. Expenditure from Contingency Fund			
7290.32	X. Public Account receipts-	8496.00	7655.66	X. Public Account disbursements			8026.81
332.02	Small Savings and Provident Funds	346.74	181.82	Small Savings and Provident Funds			231.66
205.68	Reserve Funds	142.70	36.72	Reserve Funds			31.16
3238.37	Suspense and Miscellaneous	4305.47	3937.21	Suspense and Miscellaneous			4484.58
3165.32	Remittance	3198.06	3343.45	Remittances			3112.43
348.93	Deposits and Advances	503.03	156.46	Deposits and Advances			166.98
	XI. Closing Overdraft from Reserve Bank of India		703.91	XI. Cash Balance at end-			783.40
			501.22	Investment of earmarked balance		564.65	
			4.52	Deposits with Reserve Bank		20.96	
			1.69	Departmental Cash Balance including permanent Advances		1.73	
			196.48	Cash Balance Investment		196.06	
15922.13	Total	17364.54	15922.13	Total			17364.54

**PART B: Summarised financial position of the Government of Goa as on
31 March 2014**

(₹ in crore)

As on 31 March 2013		Liabilities	As on 31 March 2014	
7286.33		Internal Debt		8126.11
	3756.19	Market Loans bearing interest	4637.53	
	--	Market Loans not bearing interest	--	
	14.74	Loans from LIC	12.75	
	3515.40	Loans from other institutions	3475.83	
	--	Ways and Means Advances/overdraft		
	--	Overdraft from Reserve Bank of India		
784.47		Loans and Advances from Central Government		908.41
	--	Pre 1984-85 loans		
	87.83	Non-Plan Loans	86.72	
	687.79	Loans for State Plan Schemes	813.37	
	0.03	Loans for Central Plan Schemes	0.03	
	8.82	Loans for Centrally Sponsored Plan Schemes	8.29	
30.00		Contingency Fund		29.99
1616.77		Small savings, Provident Fund etc.		1731.85
1204.10		Deposits		1540.15
841.25		Reserve Funds		952.79
-27.61		Remittance balances		58.03
-482.63		Suspense and Miscellaneous		-661.74
11252.68				12685.59
		Assets		
10306.40		Gross Capital Outlay on Fixed Assets		11314.62
	445.72	Investment in shares of Companies, Corporation etc.	449.13	
	9860.68	Other Capital Outlay	10865.49	
99.00		Loans and Advances		90.69
	--	Loans for Power Projects	--	
	58.44	Other Development Loans	57.15	
	40.56	Loans to Government Servants and Miscellaneous loans	33.54	
		Reserve Fund Investments		
0.67		Advances		0.67
		Contingency fund (un recouped)		0.01
703.91		Cash		783.40
	--	Cash in Treasuries and Local Remittances	--	
	4.52	Deposits with Reserve Bank	20.96	
	1.48	Departmental Cash Balances	1.48	
	0.21	Permanent Advances	0.25	
	196.48	Cash Balance Investments	196.06	
	501.22	Earmarked Fund Investment	564.65	
		Deficit on Government Accounts		
142.70		Revenue Deficit of the current year		496.20
	-1.18	(i) Miscellaneous Deficit	1.17	
	-104.15	Accumulated deficit as on 31 March 2013	457.65	
	-30	Appropriation to Contingency Fund	29.98	
		Net effect of Balances taken over		
	-431.66	Balances taken over on 30 May 1987 under capital	431.66	
	424.26	Net result of allocation of Capital Expenditure	-424.26	
11252.68				12685.59

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

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
Part-A. Receipts					
1. Revenue Receipts	4100	5442	5781	5845	6450
(i) Tax Revenue	1762(43)	2139(39)	2551(44)	2940(50)	3582(56)
Taxes on Agricultural Income	-	-	-	-	
Taxes on Sales, Trade etc.	1142(65)	1380(65)	1653(65)	1577(54)	1708(48)
State Excise	104(6)	139(6)	182(7)	213(7)	236(6)
Taxes on Vehicles	105(6)	130(6)	140(5)	148(5)	154(4)
Stamps duty and Registration fees	111(6)	152(7)	184(7)	525(18)	396(11)
Land Revenue	11(1)	8	8	11	454(13)
Taxes on goods and passenger	161(9)	172(8)	210(8)	258(9)	386(11)
Other Taxes	128(7)	158(7)	174(7)	208(7)	248(7)
(ii) Non-Tax Revenue	1731(42)	2269(42)	2313(40)	1833(31)	1662(26)
(iii) State's share in Union taxes and duties	428(11)	584(11)	681(12)	777(13)	849(13)
(iv) Grants-in-aid from Government of India	179(4)	450(8)	236(4)	296(5)	357(5)
2. Misc. Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	13	15	16	15	13
4. Total Revenue and Non debt capital receipt (1+2+3)	4113	5457	5797	5860	6463
5. Public Debt Receipts	632	745	537	1537	1349
Internal Debt (excluding Ways & Means Advances and Overdrafts)	719	717	324	1371	1146
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	53
Loans and Advances from Government of India	(-)87	28	213	166	150
6. Total Receipts in the Consolidated Fund (4+5)	4745	6202	6334	7397	7812
7. Contingency Fund Receipts	-	3	-	-	-
8. Public Accounts receipts	6178	6993	7550	7290	8496
9. Total receipts of the State (6+7+8)	10923	13198	13884	14687	16308
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	4227(80)	4784(80)	5484(82)	6061(87)	6803(87)
Plan	758(18)	927(19)	1110(20)	1250(21)	1711(25)
Non-plan	3469(82)	3857(81)	4374(80)	4811(79)	5092(75)
General Services (including Interests payments)	1351(32)	1487(31)	1633(30)	1860(31)	2076(30)
Social Services (including GIA & contributions)	1487(35)	1774(37)	1952(36)	2206(36)	2634(39)
Economic Services (including GIA & contributions)	1389(33)	1522(32)	1899(35)	1995(33)	2093(31)
11. Capital Expenditure	1084(20)	1221(20)	1184(22)	942(13)	1008(13)
Plan	1078(99)	1215(99)	1182(100)	941(100)	998(99)
Non-plan	6(1)	6(1)	2	1	10(1)
General Services	179(17)	205(17)	202(17)	134(14)	194(19)
Social Services	211(19)	206(17)	239(20)	187(20)	172(17)
Economic Services	694(64)	810(66)	743(63)	621(66)	642(64)

	2009-10	2010-11	2011-12	2012-13	2013-14
Part B. Expenditure/Disbursement					
12. Disbursement of Loans and Advances	37	16	9	4	4
13. Total (10+11+12)	5348	6021	6677	7007	7815
14. Repayments of Public Debt	178	208	278	339	385
Internal Debt (excluding Ways and Means Advances and Overdrafts)	105	182	128	311	306
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	53
Loans and Advances from Government of India	73	26	150	28	26
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	5526	6229	6955	7346	8200
17. Net Loans and Advances	24	1	(-)7	(-)11	(-)9
18. Contingency Fund disbursements	3	-	-	-	-
19. Public Accounts disbursements	5471	6535	7057	7656	8027
20. Total disbursement by the State (16+18+19)	11000	12764	14012	15002	16227
Part C. Deficits					
21. Revenue Deficit(+)/Revenue Surplus (-)(10-1)	127	(-)658	(-)297	216	353
22. Fiscal Deficit (21+11+17)	1235	564	880	1147	1352
23. Primary Deficit(+)/Surplus(-) (22-24)	652	(-)86	175	346	461
Part D. Other data					
24. Interest Payments (included in revenue expenditure)	583	650	705	801	891
24. Financial Assistance to local bodies etc.	590	736	835	796	941
25. Ways and Means Advances (WMA)/Overdraft availed (days)	-	-	-	-	17
Ways and Means advances availed	2.96	-	-	-	17
Overdraft availed	-	-	-	-	-
26. Interest on WMA/Overdraft	#	-	-	-	##
27. Gross State Domestic Product (GSDP)	29126	33605	43255	42407	48897
28. Outstanding fiscal liabilities (year end)	8075	8985	9579	11232	12695
29. Outstanding guarantees including interest (year end)	148	181	185	123	293
30. Maximum amount guaranteed (year end)	603	342	305	260	575
31. Number of incomplete projects	19	93	85	127	37
32. Capital blocked in incomplete projects	856	933	1571	1721	1628
33. Grants-in-aid and contributions (included in revenue expenditure of General, Social & Economic Services)	586	772	830	763	941

₹ 4,000 only on interest on Ways and Means Advances

₹ 3.64 lakh as interest on Ways and Means Advances

	2009-10	2010-11	2011-12	2012-13	2013-14
Part E. Fiscal Health Indicator (In per cent)					
I Resource Mobilisation					
Own Tax revenue/GSDP	6.05	6.37	5.90	6.93	7.33
Own Non-Tax Revenue/GSDP	5.94	6.75	5.35	4.32	3.40
Central Transfer/GSDP	1.47	1.74	1.57	1.83	1.74
II Expenditure Management					
Total Expenditure/GSDP	18.36	17.92	15.44	16.52	15.98
Total Expenditure/Revenue Receipts	130.44	110.64	115.50	119.88	121.16
Revenue Expenditure/Total Expenditure	79.04	79.46	82.13	86.50	87.05
Expenditure on Social Services/Total Expenditure	27.80	18.45	18.72	21.78	33.70
Expenditure on Economic Services/Total Expenditure	25.97	23.48	26.52	27.30	26.78
Capital Expenditure/Total Expenditure	20.27	20.28	17.73	13.44	12.90
Capital Expenditure on Social and Economic Services/Total Expenditure	4.73	4.12	4.21	3.27	2.74
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.44	(-)1.96	(-)0.69	0.51	0.72
Fiscal deficit/GSDP	4.24	1.68	2.03	2.70	2.76
Primary Deficit (surplus)/GSDP	2.24	0.26	0.40	0.82	0.94
Revenue Deficit/Fiscal Deficit	10.28	(-)116.67	(-)33.75	18.83	26.11
Primary Revenue Balance/GSDP	12.51	12.30	11.05	12.40	12.09
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	27.72	26.74	22.15	26.49	25.96
Fiscal Liabilities/RR	196.95	165.10	165.70	192.16	196.82
Primary deficit vis-a-vis quantum spread	148.76	13.65	6.76	(-)34.80	52.22
Debt Redemption (Principal+Interest)/Total Debt Receipts	120.41	115.17	183.05	74.17	94.59
V Other Fiscal Health Indicator					
Return on Investment (in per cent)	0.32	0.04	0.36	0.39	0.24
Balance from Current Revenue (₹ in crore)	508.64	688.16	327.23	-185.91	-323
Financial Assets/Liabilities	0.90	0.98	1.00	0.99	0.96

APPENDIX - 2.1
(Referred to in paragraph 2.3.1)

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

(₹ in crore)

Sl. No.	Grant/Appropriation	Total provision	Actual expenditure	Savings	Percentage
Revenue (Voted)					
1	6-Election Office	14.37	8.21	6.16	43
2	11-Excise	15.00	11.74	3.26	22
3	12-Commercial Taxes	24.36	13.64	10.72	44
4	13-Transport	118.57	78.93	39.64	33
5	19-Industries Trade and Commerce	69.83	21.17	48.66	70
6	20-Printing and Stationary	10.10	7.61	2.49	25
7	22-Vigilance	5.25	2.38	2.87	55
8	23-Home	6.54	2.35	4.19	64
9	25-Home Guards and Civil Defence	15.50	7.01	8.49	55
10	27-Official Language	4.81	2.19	2.62	54
11	30-Small Savings and Lotteries	10.79	8.65	2.14	20
12	32-Finance	48.50	9.04	39.46	81
13	33-Revenue	7.40	4.86	2.54	34
14	36-Technical Education	21.14	16.69	4.45	21
15	43-Art and Culture	99.26	52.63	46.63	47
16	44-Goa College of Art	5.45	2.70	2.75	50
17	45-Archives and Archaeology	8.00	4.66	3.34	42
18	50-Goa College of Pharmacy	9.24	6.12	3.12	34
19	52-Labour	37.58	24.30	13.28	35
20	54-Town and Country Planning	16.94	8.46	8.48	50
21	55-Municipal Administration	191.02	52.11	138.91	73
22	56-Information and Publicity	35.04	16.72	18.32	52
23	60-Employment	19.80	1.46	18.34	93
24	61-Craftsmen Training	45.05	33.86	11.19	25
25	62-Law	22.97	10.35	12.62	55
26	64-Agriculture	144.33	114.68	29.65	21
27	65-Animal Husbandry	96.03	51.37	44.66	46
28	66-Fishries	53.00	36.34	16.66	31
29	70-Civil Supplies	23.86	5.93	17.93	75
30	71-Co-operation	18.54	11.47	7.07	38
31	72-Science, Technology and Environment	13.04	4.19	8.85	68
32	75-Planning and Statistics	30.40	7.64	22.76	75
33	81-Tribal Welfare	126.68	53.27	73.41	58
34	82-Information Technology	58.00	42.91	15.09	26
35	83-Mines	149.04	73.41	75.63	51

<i>Capital (Voted)</i>					
1	2-General Administration and Co-ordination	12.75	3.05	9.70	76
2	12-Commercial Taxes	5.93	2.76	3.17	53
3	17-Police	10.00	4.56	5.44	54
4	18-Jails	24.60	17.21	7.39	30
5	26-Fire and Emergency Services	15.50	7.60	7.90	51
6	31-Panchayats	41.27	4.03	37.24	90
7	32-Finance	290.00	150.00	140.00	48
8	34-School Education	36.25	21.47	14.78	41
9	35-Higher Education	12.50	6.10	6.40	51
10	36-Techinacal Education	7.15	0.89	6.26	88
11	40-Goa College of Engineering	14.07	8.23	5.84	41
12	42-Sports and Youth Affairs	28.16	19.56	8.60	31
13	43- Art and Culture	17.50	0.20	17.30	99
14	45-Archives and Archeology	12.00	1.43	10.57	88
15	47- Goa Medical College	15.70	8.14	7.56	48
16	48- Health Services	13.73	2.46	11.27	82
17	50-Goa College of Pharmacy	3.10	0.86	2.24	72
18	51-Goa Dental College	10.26	0.09	10.17	99
19	58-Women and Child Development	2.83	0.69	2.14	76
20	61-Craftsmen Training	12.44	2.33	10.11	81
21	65-Animal Husbandry and Veterinary services	3.15	0.84	2.31	73
22	66-Fishries	8.84	1.00	7.84	89
23	67-Ports Administration	14.69	11.40	3.29	22
24	71-Co-operation	10.68	7.07	3.61	34
25	72-Science, Technology and Environment	9.23	3.04	6.19	67
26	74-Water Resources	255.18	149.50	105.68	41
27	76-Electricity	227.35	144.73	82.62	36
28	78-Tourism	109.74	71.37	38.37	35
29	81-Tribal welfare	143.30	31.32	111.98	78
30	82-Information Technology	10.00	5.00	5.00	50
	Total	2953.33	1495.98	1457.35	

APPENDIX - 2.2
(Referred to in paragraph 2.3.5)

Results of review of substantial surrenders made during the year 2014

(₹ in crore)

Sl. No.	Number & name of grant	Total provision	Amount of surrender	Percentage of surrender
Revenue (Voted)				
1	19-Industries Trade and Commerce	69.83	48.24	69
2	25-Home Guard and Civil Defence	15.50	8.49	55
3	32-Finance	48.50	39.46	81
4	44-Goa College of Art	5.45	2.75	50
5	55-Municipal Administration	191.02	137.51	72
6	56-Information and Publicity	35.04	18.32	52
7	70-Civil Supplies	23.86	17.93	75
8	72-Science Technology and Environment	13.04	8.80	67
9	75-Planning, Statistics and Evaluation	30.40	22.76	75
11	81-Tribal Welfare	126.68	73.29	58
12	83-Mines	149.04	75.63	51
13	84-Mopa Airport	1.34	1.32	98
Capital (Voted)				
14	10-Notary Services	0.60	0.44	73
15	12-Commercial Taxes	5.93	3.17	53
16	17-Police	10.00	5.00	50
17	31-Panchayats	41.27	36.27	88
18	35-Higher Education	12.50	6.41	51
19	36-Technical Education	7.15	6.24	87
20	39- Government Polytechnic (Curchorem)	0.75	0.62	83
21	43- Art and Culture	17.50	17.30	99
	44-Goa College of Art	1.03	0.77	75
22	45-Archives and Archaeology	12.00	10.57	88
23	46-Museum	1.35	1.34	99
24	48-Health Services	13.73	10.51	77
25	49-Institute of Psychiatry and Human Behavior	2.14	1.97	92
26	50-Goa College of Pharmacy	3.09	2.24	72
27	51-Goa Dental College	10.26	10.15	99
	55-Municipal Administration	2.00	1.45	72
28	58-Women and Child Development	2.83	2.14	76
29	59-Factories and Boilers	0.70	0.48	69
30	61-Craftsmen Training	12.44	9.76	78
31	62-Law	2.20	1.65	75
32	65-Animal Husbandry and Veterinary services	3.15	1.98	63
33	66-Fishries	8.84	7.71	87
34	68-Forests	1.03	0.79	77
	72-Science, Technology and Environment	9.23	5.26	57
	81-Tribal Welfare	143.30	112.43	78
35	82-Information Technology	10.00	5.00	50
	83-Mines	1.00	0.58	58
	Total	1045.72	716.73	

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)	46.24	41.56	4.68	2.24	2.44
2	14-Goa Sadan (Revenue Voted)	4.00	3.44	0.56	0.13	0.43
3	16-Collectorate (Revenue Voted)	16.07	15.07	1.00	0.17	0.83
4	17-Police (Capital Voted)	10.00	4.56	5.44	5.00	0.44
5	18-Jails (Capital Voted)	24.60	17.21	7.39	2.54	4.85
6	19-Industries, Trade and Communication (Revenue Voted)	69.83	21.17	48.66	48.24	0.42
7	21-Public Works (Revenue Voted)	590.10	499.29	90.81	90.29	0.52
	21-Public Works (Capital Voted)	538.60	295.41	243.19	158.14	85.05
8	26-Fire and Emergency Services (Capital Voted)	15.50	7.60	7.90	7.45	0.45
9	31-Panchayat (Revenue Voted)	114.14	92.66	21.48	20.57	0.91
	31-Panchayat (Capital Voted)	41.27	4.03	37.24	36.27	0.97
10	33-Revenue (Revenue Voted)	7.40	4.86	2.54	0.12	2.42
11	40-Goa College of Engineering (Revenue Voted)	24.52	19.88	4.64	3.63	1.01
	40-Goa College of Engineering (Capital Voted)	14.07	8.23	5.84	5.06	0.78
12	43-Art and Culture (Revenue Voted)	99.26	52.63	46.63	46.41	0.22
13	48-Health Services (Revenue Voted)	259.17	223.26	35.91	25.43	10.48
	48-Health Services (Capital Voted)	13.73	2.46	11.27	10.51	0.76
14	52-Labour (Revenue Voted)	37.58	24.30	13.28	10.59	2.69
15	54-Town and Country Planning (Revenue Voted)	16.94	8.46	8.48	7.41	1.07
16	55-Municipal Administration (Revenue Voted)	191.01	52.11	138.90	137.51	1.39
17	61-Craftsmen Training (Capital Voted)	12.44	2.33	10.11	9.76	0.35
18	62-Law (Revenue Voted)	22.97	10.35	12.62	10.99	1.63
19	65-Animal Husbandry (Capital Voted)	3.15	0.84	2.31	1.98	0.33
20	68-Forest (Revenue Voted)	52.10	46.02	6.08	5.02	1.06
21	72-Science, Technology and Environment (Capital Voted)	9.23	3.04	6.19	5.26	0.93
22	76-Electrician (Revenue Voted)	1333.49	1189.26	144.23	129.87	14.36
	76-Electrician (Capital Voted)	227.35	144.73	82.62	52.85	29.77
23	78-Tourism (Revenue Voted)	54.23	45.30	8.93	8.05	0.88
	Total	3848.99	2840.06	1008.93	841.49	167.44

APPENDIX - 2.4

(Referred to in paragraph 2.3.7)

Surrender of funds in excess of ₹ 10 crore in March 2014

(₹ in crore)

Sl. No.	Grant No.	Total grant	Expenditure	Savings surrendered	Percentage of total provision
1	12-Commercial Taxes (Revenue Voted)	24.36	13.64	10.77	44
2	13-Transport (Capital Voted)	86.00	0	86.00	100
3	16-collectorate, South Goa(Capital Voted)	29.00	0	29.00	100
4	17-Police(Revenue Voted)	266.37	240.52	25.50	10
5	19-Industries Trade and Commerce (Revenue Voted)	69.83	21.17	48.24	69
6	21-Public Works (Revenue Voted)	590.10	499.29	90.29	15
	21-Public Works (Capital Voted)	538.60	295.41	158.14	29
7	31-Panchayat (Revenue Voted)	114.14	92.66	20.57	18
	31-Panchayat (Capital Voted)	41.27	4.03	36.27	88
8	32-Finance (Revenue Voted)	48.50	9.04	39.46	81
	32-Finance (Capital Voted)	290.00	150.00	140.00	48
9	33-Revenue (Capital Voted)	20.00	0	20.00	100
10	34-School Education (Revenue Voted)	848.30	805.38	44.41	5
	34-School Education (Capital Voted)	36.25	21.47	14.66	40
11	35-Higher Education (Revenue Voted)	165.23	146.46	18.76	11
12	42-Sports and Youth Affairs (Revenue Voted)	172.59	141.68	31.71	18
13	43-Art and Culture (Revenue Voted)	99.26	52.63	46.41	47
	43-Art and Culture (Capital Voted)	17.50	0.19	17.30	99
14	45-Archives and Archeology (Capital Voted)	12.00	1.43	10.57	88
15	48-Health Services (Revenue Voted)	259.17	223.26	25.43	10
	48-Health Services (Capital Voted)	13.73	2.46	10.51	77
16	51-Goa Dental College (Capital Voted)	10.26	0.09	10.15	99
17	52-Labour (Revenue Voted)	37.58	24.30	10.59	28
18	55-Municipal Administration (Revenue Voted)	191.02	52.11	137.51	72
19	56-Information and Publicity (Revenue Voted)	35.04	16.72	18.32	52
20	58-Women and Child Development (Revenue Voted)	234.25	219.56	14.48	6
21	61-Craftsmen Training (Revenue Voted)	45.05	33.86	11.10	25
22	62-Law (Revenue Voted)	22.97	10.35	10.99	48
23	64-Agriculture (Revenue Voted)	144.33	114.68	30.08	21
	64-Agriculture (Capital Voted)	25.00	12.05	12.13	49
24	65-Animal Husbandry and Veterinary Services (Revenue Voted)	96.03	51.37	44.52	46
25	66-Fishries (Revenue Voted)	52.99	36.34	17.00	32
26	70-Civil Supplies (Revenue Voted)	23.86	5.93	17.93	75
27	74-Water Resources (Revenue Voted)	115.57	95.51	20.07	17
	74-Water Resources(Capital Voted)	255.18	149.50	105.67	41
28	75-Planning Statistics and Evaluation (Revenue Voted)	30.40	7.64	22.76	75
29	76-Electricity (Revenue Voted)	1333.49	1189.26	129.87	10
	76-Electricity (Capital Voted)	227.35	144.73	52.85	23
30	78-Tourism (Capital Voted)	109.74	71.37	38.18	35
31	81-Tribal Welfare (Revenue Voted)	126.68	53.27	73.29	58
	81-Tribal Welfare (Capital Voted)	143.30	31.32	112.43	78
32	82-Information Technology (Revenue Voted)	58.00	42.91	15.11	26
33	83-Mines (Revenue Voted)	149.04	73.41	75.63	51
	Total	7209.33	5157.00	1904.66	

APPENDIX – 3.1
(Referred to in paragraph 3.1)
Department-wise breakup of outstanding Utilisation Certificates
as on June 2014

Sl. No.	Name of the Department	No. of utilisation certificates	Amount (₹ in crore)
1	Directorate of Education	538	88.69
2	Directorate of Technical Education	5	0.63
3	Directorate of Higher Education	59	58.37
4	Directorate of Sports and Youth Affairs	416	195.18
5	Town and Country Planning Department	24	10.59
6	Directorate of Municipal Administration	970	381.50
7	i) Directorate of Women and Child Welfare ii) Directorate of Social Welfare	313 202	6.07 24.78
8	Department of Science, Technology and Environment	206	15.52
9	i) Directorate of Panchayats (South) ii) Directorate of Panchayats (North)	1695 1734	37.41 148.18
10	i) General Administration Department ii) Directorate of Official Language iii) Legislature Department	11 19 12	0.63 1.86 0.56
11	Directorate of Health Services	37	35.58
12	Institute of Psychiatry and Human Behavior	1	0.01
13	Directorate of Small Savings and Lotteries	20	35.91
14	Directorate of Art and Culture	2747	158.41
15	Directorate of Agriculture	85	0.32
16	Forests Department	11	8.88
17	Goa State Legal Services Authority	15	1.81
18	Under Secretary, Finance (Home)	39	2.57
19	Under Secretary, Revenue	9	5.39
20	Law Department	9	7.28
21	Directorate of Archive and Archaeology	1	0.15
22	Directorate of Accounts	1	0*
23	Public Works Department	11	28.60
	TOTAL	9190	1254.88

*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)
Directorate of Education			
1	A. J. De Almeida High School, Ponda	2005-06 to 2012-13	104.65
2	A.I.M. Salcete High School, Malbhat	2005-06 to 2012-13	31.00
3	Azmane High School, Neura	2006-07 to 2012-13	35.17
4	Cuncolim United High School, Cuncolim	2005-06 to 2012-13	34.20
5	Dayanand High School, Chorao	2011-12 to 2012-13	54.54
6	Dnyanprasad Vidyalaya, Mapusa	2005-06 to 2012-13	49.02
7	Harmal Panchakrishi High School, Harmal	2011-12 to 2012-13	65.39
8	Holy Spirit Institute, Margao	2008-09 to 2012-13	1.25
9	K.R.S.S. High School, Savoi-verem	2005-06 to 2012-13	31.80
10	Late V.G. Shenvi Vidyalaya, Rawanfond	2005-06 to 2012-13	40.00
11	Lokmanya Tilak Vidyalaya High School, Kavalem	2005-06 to 2012-13	30.42
12	Mahila and Nutan English High School, Margao	2005-06 to 2012-13	2.24
13	M.I.B.K. High School, Khandepar	2005-06 to 2012-13	53.08
14	Marina English High School, Verna	2007-08 to 2012-13	27.76
15	Mary Immaculate Girls High School, Panaji	2011-12 to 2012-13	128.58
16	Mata Secondary School, No.1, Baina-Vasco	2005-06 to 2012-13	44.88
17	Mustifund High School, Panaji	2005-06 to 2012-13	53.36
18	New English High School, Keri-Pernem	2005-06 to 2012-13	34.09
19	Our Lady of Divar High School, Piedade	2006-07 to 2012-13	23.01
20	Our Lady of Health High School, Cuncolim	2011-12 to 2012-13	1.36
21	Our Lady of Rosary High School, Dona Paula-Panaji	2011-12 to 2012-13	98.61
22	Perpetual Succor High School, Navelim	2005-06 to 2012-13	62.64
23	Pragati Vidyalaya, Borim	2005-06 to 2012-13	28.12
24	Progress High School, Panaji	2008-09 to 2012-13	72.26
25	R.P.R.S High School, Bandoda	2005-06 to 2012-13	27.68
26	Ramakant D. Khalap High School, Mandrem-Pernem	2005-06 to 2012-13	37.72
27	Sacred Heart High School, Parra-Bardez	2005-06 to 2012-13	37.53
28	Sarvodaya Education Society High School, Curchorem	2011-12 to 2012-13	123.26
29	Sarvodaya High School, Usgao	2006-07 to 2012-13	24.63
30	Shree Navdurga Vidyalaya, Madkai-Ponda	2007-08 to 2012-13	33.00
31	Shri Hanuman Vidyalaya, Valpoi-Sattari	2006-07 to 2012-13	35.94
32	Shri Kamleshwar High School, Pethechawada	2007-08 to 2012-13	27.44
33	Shri Shradhanand Vidyalaya, Paigunim	2005-06 to 2012-13	36.04
34	Shri Damodar Vidyalaya English High School, Margao	2008-09 to 2012-13	61.64
35	Smt Hirabai Talaulikar High School, Sancordem	2005-06 to 2012-13	30.23
36	Smt Sunandabai Bandodkar High School, Carambolim	2011-12 to 2012-13	50.32
37	St. Anthony High School, Galgibaga	2007-08 to 2012-13	31.12
38	St. Clara High School, Assonora	2005-06 to 2012-13	39.46
39	St. Francis Xavier High School, Siolim	2005-06 to 2012-13	48.73
40	St. John of the Cross High School, Sanquelim	2006-07 to 2012-13	52.78
41	St. Joseph Convent High School, Nagoa Verna	2005-06 to 2012-13	30.64
42	St. Rita High School, Colvale	2005-06 to 2012-13	41.32
43	St. Thereza Convent High School, Ganapoga-Raia	2005-06 to 2012-13	32.73
44	St. Thereza High School, Vasco	2008-09 to 2012-13	45.32
45	St. Thomas Boy's High School, Aldona-Bardez	2007-08 to 2012-13	36.95
46	St. Thomas Girl's High School, Aldona-Bardez	2005-06 to 2012-13	38.14
47	St. Xavier High School, Moira	2008-09 to 2012-13	2.24
48	Rosary High School, Miramar	2005-06 to 2012-13	30.93
49	V.D & S.V. Wagle High School, Mangueshi	2008-09 to 2012-13	44.40
50	Vidhyaprasarak High School, Morjim-Pernem	2008-09 to 2012-13	0.34
51	Vidya Mandir, Airport Road, Chicalim	2011-12 to 2012-13	104.42
Directorate of Panchayats			
52	Zilla Panchayat, North Goa	2010-11 to 2012-13	693.82
53	Zilla Panchayat, South Goa	2010-11 to 2012-13	472.66
Total			3378.86

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 2014**

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	01.04.2010 to 31.03.2015	2012-13	July 2013 to January 2014	7	2012-13	2011-12/23.07.2014
2	Goa Housing Board	01.04.2012 to 31.03.2017	2012-13	October 2013 to November 2013	1	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	2009-10	2008-09/18.03.2012
4	Khadi and Village Industries Board	01.04.2013 to 31.03.2018	2009-10	August 2010 to October 2013	37	2009-10	2009-10/07.08.2014
5	Goa State Commission for Backward Classes	01.04.2014 to 31.03.2019	2011-12	July 2012 to November 2012	5	2011-12	2009-10/05.10.2011
6	Goa Secondary and Higher Secondary Board	01.04.2010 to 31.03.2015	2011-12	July 2012 to March 2014	21	2011-12	Not Applicable
7	South Goa Zilla Panchayat	01.04.2009 to 31.03.2014	2009-10	July 2010 to December 2013	43	2009-10	Not placed in legislature
8	North Goa Zilla Panchayat	01.04.2009 to 31.03.2014	2007-08	July 2008 to January 2014	67	2007-08	Not placed in legislature
9	Goa State Legal Services Authority	As per Act	2011-12	July 2012 to April 2013	10	2011-12	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	2011-12	July 2012 to May 2013	11	2011-12	Not placed in legislature

APPENDIX - 3.4
(Referred to in paragraph 3.4)

Position of arrears as on 30 October 2014 in preparation of Proforma Accounts

Department	No. of undertakings under the Department	Accounts not finalised (name of undertaking)	Year upto which accounts finalised	Investment as per last accounts (₹ in crore)
Inland Water Transport	1	River Navigation Department	2005-06	108.29
Power	1	Chief Electrical Engineer	2009-10	930.55
Total				1038.84

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 2014)**

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 (28.30)	2 (*-)	-	4 (28.30)
5	Director of Civil Supplies	1 (3.02)	-	2 (2.90)	3 (5.92)
6	Chief Electrical Engineer, Panaji	2 (6.96)	2 (57.93)	1 (40.24)	5 (105.13)
7	Chief Engineer, PWD, Panaji	-	1 (38.60)	-	1 (38.60)
8	Dean, Goa Medical College, Bambolim	3 (3.69)	-	-	3 (3.69)
9	Director of Education, Panaji	-	1 (7.00)	-	1 (7.00)
10	State Directorate of Craftsmen Training, Panaji	1 (0.50)	-	-	1 (0.50)
11	Director of Industries, Trade and Commerce, Panaji	1 (0.00) ^s	-	-	1 (0.00)
12	Inspector General of Prisons	1 (1.05)	-	-	1 (1.05)
13	Government Polytechnic, Panaji	2 (0.74)	-	-	2 (0.74)
14	Director of Sports and Youth Affairs, Panaji	1 (1.55)	-	-	1 (1.55)
	Total	14 (45.81)	9 (104.17)	4 (48.09)	27 (198.07)

(Figures in brackets indicate ₹ in lakh)

*Amount not assessed

^sAmount less than ₹ one lakh (₹ 950)