

**Report of the  
Comptroller and Auditor General of India**

**on**

**STATE FINANCES**

**for the year ended 31 March 2011**

**GOVERNMENT OF GOA  
Report No.1 of the year 2010-11**

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## PREFACE

1. This Report has been prepared for submission to the Governor under Article 151 of the Constitution.
2. Chapters I and II of this Report respectively contain audit observations on matters arising from examination of the Finance Accounts and Appropriation Accounts of the State Government for the year ended 31 March 2011.
3. Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.

## Executive Summary

### Background

Goa was liberated from the Portuguese Rule and incorporated with the Indian Union as a Union Territory with legislative assembly in 1962. It was granted Statehood on 30 May 1987. Goa has a land area of 3,702 sq. km. and a coastline of 104 km. It has two districts, 12 talukas and 359 villages, with a population density of 394 persons compared to the all India average of 382 persons per sq.km. It has one of the highest literacy rates (87.40 *per cent*) among the States of the country. The infant mortality rate and the population living below poverty line are low as compared to the all India average. During the past decade, the state has demonstrated a higher economic growth rate (17.55 *per cent*) as compared to General Category States (14.68 *per cent*). During 2001-02 to 2010-11 the population of the state grew by 8.17 *per cent* against 17.56 *per cent* in General Category States. The per capita income compound annual growth rate of the State (16.27 *per cent*) was higher than that of the General Category States (11.32 *per cent*) in the current decade.

This Report on the Finances of the Government of Goa is being brought out with a view to assessing objectively, the financial performance of the State during 2010-11 and to provide the State Government and the State Legislature with timely inputs based on audit analysis of financial data. In order to give a perspective to the analysis, an effort has been made to compare the achievements with the targets envisaged by the State Government in the Fiscal Responsibility and Budget Management Act, 2006 and Rules, 2007 as well as the budget estimates of 2010-11.

### The Report

Based on the audited accounts of the Government of Goa for the year ended March 2011, this Report provides an analytical review of the Annual Accounts of the State Government. This Report is structured in three Chapters.

Chapter I is based on the audit of Finance Accounts and makes an assessment of the Government's fiscal position as on 31 March 2011. It provides an insight into trends of committed expenditure and borrowing pattern, besides giving a brief account of Central funds transferred directly to the State implementing agencies through the off-budget route.

Chapter II is based on audit of Appropriation Accounts and gives a grant-by-grant description of appropriations and the manner in which the allocated resources were managed by the service delivery departments.

Chapter III is an inventory of the Government's compliance with various reporting requirements and financial rules. The report also compiles the data collated from various Government departments/organizations in support of the findings.

## **Audit findings and recommendations**

### **Chapter I**

#### **Finances of the State Government**

**Oversight of funds transferred from the Government of India directly to the State implementing agencies:** The Government of India directly transferred ₹ 467.53 crore to State implementing agencies during the year. The direct transfer of funds, without routing them through the state budget, ran the risk of improper monitoring of the expenditure incurred by the implementing agencies.

The Government should ensure proper accounting of the funds transferred to State implementing agencies and the updated information should be validated by the Director of Accounts, Government of Goa for proper monitoring of the expenditure incurred by the implementing agencies.

**Revenue receipts:** The revenue receipts during 2010-11 increased by 32.72 *per cent* over the previous year, as against the increase of 16.21 *per cent* in 2009-10 over the previous year. The high growth rate was mainly due to increase of 21.40 *per cent* in States' own tax revenue compared to four *per cent* during the previous year.

**Revenue expenditure:** The revenue expenditure constituted 79.45 *per cent* of the total expenditure and increased by 13.17 *per cent* during the current year over the previous year. Non-Plan Revenue Expenditure (NPRE) increased by 11 *per cent* over the previous year. The committed expenditure on salary and wages, pensions, interest payments and subsidies constituted 41 *per cent* of revenue receipts during 2010-11, a decrease of nine percentage points compared to the previous year.

**Capital expenditure:** Capital expenditure constituted 20 *per cent* of the total expenditure during the current year as well as in the previous year.

**Review of Government investments:** The average return on the Goa Government's investments in Statutory Corporations, Government Companies, Joint Stock Companies and Co-operatives was 0.17 per cent in the last five years while the Government paid an average interest rate ranging from 7.46 to 7.97 per cent on its borrowings during this period.

The Government should take steps to ensure better value for money in investments. Otherwise, high-cost borrowed funds will continue to be invested in projects with low financial returns. Projects which are justified on account of low financial but high socio-economic returns may be identified and prioritized with full justification for channeling high-cost borrowings there.

**Debt sustainability:** The fiscal liabilities at the end of the current year worked out to ₹ 8,985 crore and stood at 30.07 per cent of GSDP. During 2010-11, the quantum spread together with Primary Deficit were positive, indicating an improvement towards debt stabilization.

**Fiscal correction:** The fiscal parameters ie. revenue, fiscal and primary deficits – indicate the extent of overall fiscal imbalances in the finances of the State Government during a specified period. The significant gap between the growth of revenue receipt (32.72 per cent) and revenue expenditure (13.17 per cent) over the previous year turned the revenue deficit of ₹ 127 crore in 2009-10 to a revenue surplus of ₹ 658 crore in 2010-11.

## Chapter II

### Financial Management and Budgetary Control

During 2010-11, expenditure of ₹ 6,328.38 crore was incurred against total grants and appropriations of ₹ 7,376.24 crore, resulting in savings of ₹ 1,047.86 crore. The overall savings were the net result of savings of ₹ 1,050.60 crore, offset by excess of ₹ 2.74 crore. Excess expenditure of ₹ 2.74 crore in one grant and one appropriation required regularisation under Article 205 of the Constitution of India during 2010-11. Besides, regularization of excess expenditure of ₹ 7.63 crore was also pending from 2008-09 to 2009-10 as of March 2011. Augmentation/reduction of provisions by re-appropriation proved either in excess of requirement or insufficient as the final expenditure of the re-appropriated sub-heads resulted in savings/excesses of over ₹ 10 lakhs in 14 major heads. In four cases, ₹ 1.31 crore was surrendered in excess of actual savings. In 22 cases, surrenders of funds amounting to ₹ 673 crore were made in the last month of the financial year, while in 27 grants/appropriations, savings amounting to ₹ 115.84 crore were not surrendered.

All the departments should submit realistic budget estimates, keeping in view the trends of expenditure and the actual requirement of funds in order to avoid large savings/excesses. Re-appropriation/surrender of funds may also be done at the earliest in order to make the funds available for other schemes.

### **Chapter III**

#### **Financial Reporting**

The Government's compliance with various rules, procedures and directives was lacking in various departments, which was evident from delays in furnishing of utilization certificates against loans and grants by various grantee institutions. Delays were also noticed in submission of annual accounts by autonomous bodies and departmentally managed commercial undertakings. There were instances of large outstanding cases of losses and misappropriations for which departmental action was pending for long periods. A large number of abstract contingent bills were pending adjustment at the end of March 2011.

The Government should ensure timely receipt of utilization certificates against the financial assistance provided to grantee institutions. Departmental enquiries in respect of all misappropriation cases should be expedited to bring the defaulters to book. Internal controls in all organisations should be strengthened to prevent such cases in future.

## CHAPTER - I

### FINANCES OF THE STATE GOVERNMENT

#### *Profile of Goa*

Goa was liberated from the Portuguese Rule and incorporated with the Indian Union as a Union Territory with Legislative Assembly in 1962. It was granted Statehood on 30 May 1987. Goa has a land area of 3,702 sq. km. and a coastline of 104 km. It has two districts, 12 talukas and 359 villages, with a population density of 394 persons compared to the all India average of 382 persons per sq.km. It has one of the highest literacy rates (87.40 *per cent*) among the States of the country. Besides, the infant mortality rate (11 per thousand) and the population living below the poverty line (two *per cent*) is very low as compared to the all India average. For the period 2001-02 to 2009-10, the Compound Annual Growth Rate (CAGR) of the Gross State Domestic Product (GSDP) of Goa was 17.55 *per cent* which was higher than the growth of GSDP of other General Category States. During 2001-11, the population growth rate in Goa was 8.17 *per cent* as compared to 17.56 *per cent* of other general categories states (**Appendix 1.1**).

#### **1.1 Introduction**

This chapter is based on the audit of Finance Accounts and makes an assessment of the Goa Government's fiscal position as on 31 March 2011. It provides a broad perspective of the finances of the Government of Goa during 2010-11 and analyses critical changes observed in the major fiscal aggregates in relation to the previous year, keeping in view the overall trends during the last five years. The structure and form of Government accounts is depicted in **Appendix 1.1 Part B**. The methodology adopted for assessment of the fiscal position and norms/ceilings prescribed by the Goa Fiscal Responsibility and Budgetary Management (GFRBM) Act, 2006 and Rules, 2007 of the State are given in **Appendix 1.2**.

##### *1.1.1 Summary of Current Year's Fiscal Transactions*

A summary of the State Government's fiscal transactions during 2010-11 *vis-à-vis* the previous year is presented in **Table 1.1** below. **Appendix 1.3** provides details of receipts and disbursements as well as the overall fiscal position during the 2010-11.

Table 1.1 Summary of Current Year's Fiscal Operations

(₹ in crore)

2009-10	Receipts	2010-11	2009-10	Disbursements	2010-11		
Section-A: Revenue					Non-Plan	Plan	Total
4100.27	Revenue receipts	5441.94	4227.47	Revenue expenditure	3856.67	927.11	4783.78
1762.34	Tax revenue	2139.57	1350.91	General services	1469.29	17.75	1487.04
1731.20	Non-tax revenue	2268.60	962.54	Social services	654.50	456.32	1110.82
427.42	Share of Union taxes/duties	584.21	1327.82	Economic services	1185.73	228.46	1414.19
179.31	Grants from Government of India	449.56	586.20	Grants-in-aid and Contributions	547.15	224.58	771.73
Section-B: Capital and others							
--	Misc Capital receipts	--	1084.08	Capital Outlay	6.06	1215.14	1221.20
12.74	Recoveries of Loans and Advances	14.70	37.22	Loans and Advances disbursed	12.19	3.73	15.92
631.99	Public Debt receipts	744.80	177.69	Repayment of Public Debt	--	207.99	207.99
0.06	Contingency Fund	2.99	2.99	Contingency Fund	--	--	--
6177.89	Public Account receipts	6993.45	5471.44	Public Account disbursements	♣	♣	6535.32
791.58	Opening Cash Balance	713.64	713.64	Closing Cash Balance	♣	♣	1147.31
11714.53	Total	13911.52	11714.53	Total			13911.52

(Source: Finance Accounts for the years 2009-10 and 2010-11)

♣ Bifurcation of Plan and Non-Plan not available.

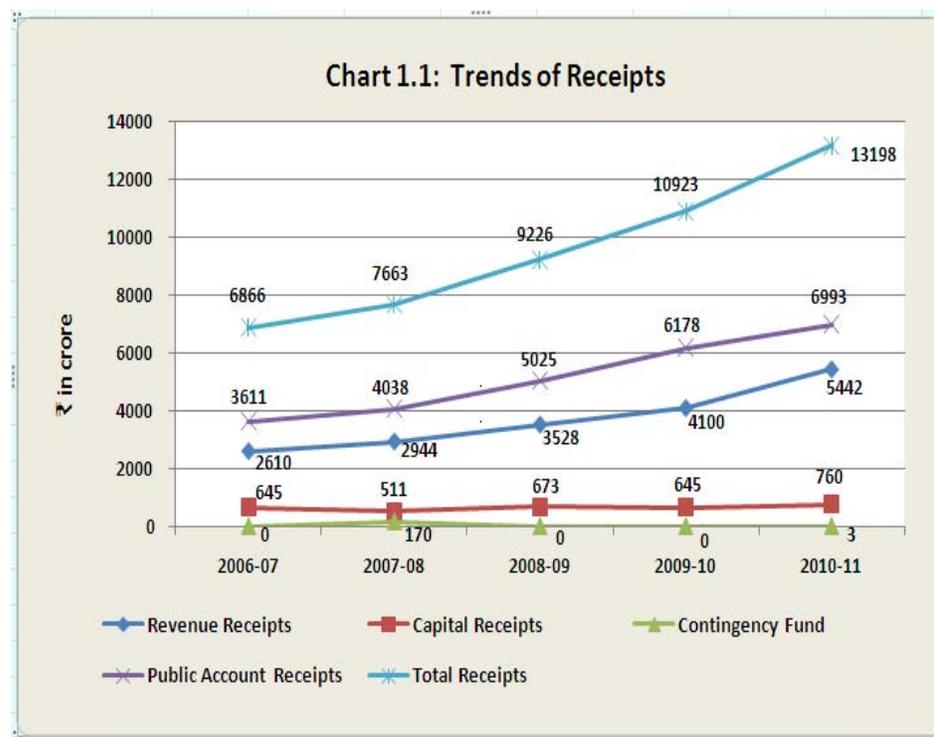
The following are the major changes in fiscal transactions during 2010-11 over the previous year:

- Revenue receipts grew by ₹ 1,342 crore (32.72 per cent) over the previous year, mainly due to increase in tax revenue by ₹ 377 crore (21.40 per cent), non-tax revenue by 537 crore (31.04 per cent), share of Union taxes and duties by ₹ 157 crore (36.68 per cent) and an increase of ₹ 270 crore in grants from the Government of India (150.71 per cent). It was also higher by (35 per cent) than the Medium Term Fiscal Policy Statement (MTFPS) (₹ 4,030 crore) for the year 2010-11.
- Revenue expenditure increased by ₹ 556 crore (13.15 per cent) over the previous year mainly due to increase in expenditure on Education, Sports, Art and Culture (₹ 167 crore), Energy (₹ 64 crore), Health and Family Welfare (₹ 57 crore) and Interest payments (₹ 68 crore).
- Public Debt receipt increased by 17.84 per cent (₹ 113 crore) and repayment of Public Debt increased by 17.05 per cent (₹ 30 crore) over the previous year.
- Public Account receipts and disbursements increased by 13.20 per cent (₹ 816 crore) and 19.44 per cent (₹ 1,064 crore) respectively over the previous year.
- Cash balances of the Government at the end of the year 2010-11 (₹ 1,147.31 crore) increased by ₹ 434 crore (60.76 per cent) over the previous year. Of the above ₹ 830 crore was invested in Treasury bills.

## 1.2 Resources of the State

### 1.2.1 Resources of the State as per Annual Finance Accounts

Revenue<sup>1</sup> and capital<sup>2</sup> are the two streams of receipts that constitute the resources of the State Government. **Table 1.1** presents the receipts and disbursements of the State during 2010-11, as recorded in its Finance Accounts 2010-11 while **Chart 1.1** and **Table 1.2** depicts the trends in various components of the aggregate receipts of the Government during 2006-11.

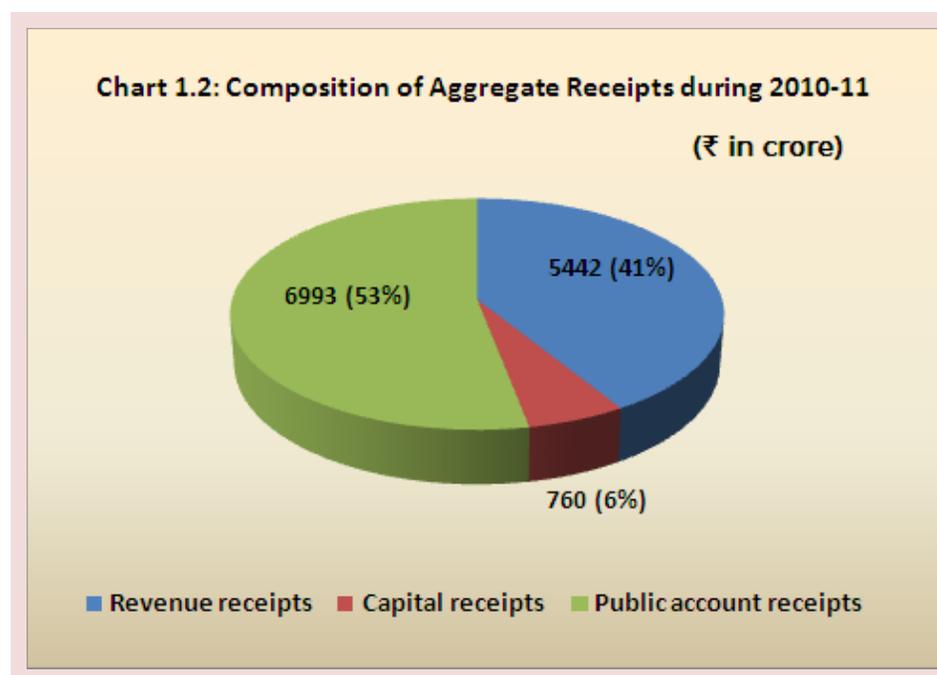


(Source: State Finance Accounts of the respective years)

<sup>1</sup> Revenue receipts consist of tax revenues, non-tax revenues, State's share of Union taxes and duties and grants-in-aid from GOI

<sup>2</sup> Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestment, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GOI as well as accruals from the Public Account.

**Chart 1.2** depicts the composition of resources of the Government during 2010-11.



**Table 1.2 Trends in growth and composition of aggregate receipts**

(₹ in crore)

Sources of State's Receipts	2006-07	2007-08	2008-09	2009-10	2010-11
<b>I. Revenue Receipts</b>	<b>2610</b>	<b>2944</b>	<b>3528</b>	<b>4100</b>	<b>5442</b>
<b>II. Capital Receipts</b>	<b>645</b>	<b>511</b>	<b>673</b>	<b>645</b>	<b>760</b>
Miscellaneous Capital Receipts	0	0	0	0	0
Recovery of Loans and Advances	6	6	10	13	15
Public Debt Receipts	639	505	663	632	745
Growth rate of debt capital receipts	-8.45	-20.97	31.28	-4.67	17.87
Non-debt capital receipts	6	6	10	13	15
Growth rate of non-debt capital receipts	-14.28	0	66.66	30	15.38
Growth rate of GSDP*	14.26	17.48	15.57	15.76	15.42
<b>Rate of growth of CR (per cent)</b>	<b>-8.38</b>	<b>-20.77</b>	<b>31.70</b>	<b>-4.16</b>	<b>17.82</b>
<b>III. Contingency Fund</b>	<b>0</b>	<b>170</b>	<b>0</b>	<b>0</b>	<b>3</b>
<b>IV. Public Account Receipts</b>	<b>3611</b>	<b>4038</b>	<b>5025</b>	<b>6178</b>	<b>6993</b>
a. Small Savings, Provident Fund etc.	136	152	243	349	294
b. Reserve Fund	33	38	149	163	221
c. Suspense and Miscellaneous	113	155	2100	2796	3481
d. Remittances	1567	1687	2331	2618	2711
e. Deposits and Advances	1762	2006	202	252	286
<b>Total Receipts</b>	<b>6866</b>	<b>7663</b>	<b>9226</b>	<b>10923</b>	<b>13198</b>

Source: Finance Accounts of the State for the respective years and Central Statistical Organisation.

\* Figures revised due to revision of GSDP figures with base year 2004-05.

The total receipts of the State increased by ₹ 6,332 crore (92 per cent) from ₹ 6,866 crore in 2006-07 to ₹ 13,198 crore in 2010-11. The share of revenue receipts in total receipts of the State increased from 38 per cent in 2006-07 to 41 per cent in 2010-11 and share of capital receipts (including public debt receipt) decreased from 9.39 per cent in 2006-07 to 5.75 per cent in 2010-11. The share of public account receipts was 53 per cent in 2006-07 and 2010-11.

The growth of capital debt receipts improved significantly from (-) 4.16 per cent in 2009-10 to 17.82 per cent in 2010-11, while growth of non-debt capital receipts decreased from 30 per cent in 2009-10 to 15.38 per cent in 2010-11.

Public Account receipts increased by 94 per cent over the period 2006-11. As compared to 2009-10, the increase during 2010-11 was 13.19 per cent, which was mainly under Deposits and Advances, Remittances, Suspense and Miscellaneous and Reserve Funds.

### ***1.2.2 Funds transferred to State Implementing Agencies outside the State Budget***

The Government of India (GOI) has been transferring funds directly to State implementing agencies<sup>3</sup> for the implementation of various schemes/programmes in social and economic sectors for human and social development of the population. As these funds are not routed through the State Budget/State Treasury System, the Annual Finance Accounts do not capture the flow of these funds and to that extent, the State's receipts and expenditure as well as other fiscal variables/parameters derived from them are understated.

During the year 2010-11 the GOI directly transferred ₹ 467.53 crore to State implementing agencies. Major recipients of these funds were (i) Goa Government (₹ 397.80 crore), Goa Electronics Ltd. (₹ 13.89 crore), District Rural Development Agency, (₹ 12.90 crore) and State Health Society, Goa (₹ 8.77 crore). Out of ₹ 397.80 crore transferred to the Goa Government, ₹ 263.16 crore was for irrigation and other centrally assisted projects, ₹ 11.32 crore for Midday meal scheme, ₹ 12.21 crore for Integrated Child Development Schemes, ₹ 8.70 crore for Jawaharlal Nehru National Urban Renewal Mission (JNNURM), ₹ 8.30 crore for National Rural Health Mission etc.

Since the funds are generally not being spent fully by the implementing agencies in the same financial year in which they are given, there remain unspent balances in the bank accounts of these implementing agencies. The aggregate amount of unspent balances in the accounts of the implementing

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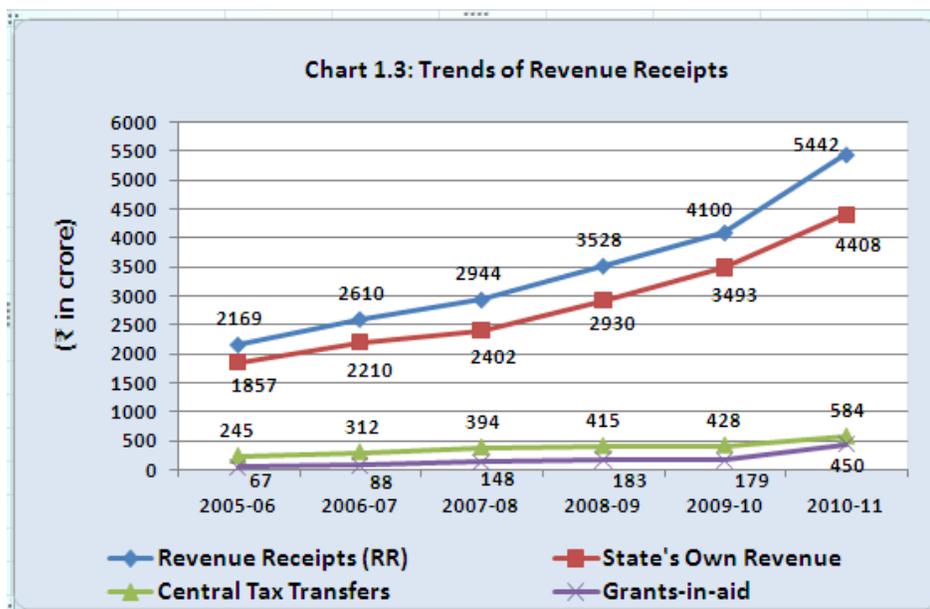
<sup>3</sup> State implementing agencies include any organizations/institutions including non-Governmental organizations which are authorized by the State Government to receive funds from the Government of India for implementing specific programmes in the State, e.g. Goa Sarva Siksha Abhiyan Society, State Health Society for NRHM etc.

agencies, kept outside Government accounts (in bank accounts) was not readily ascertainable.

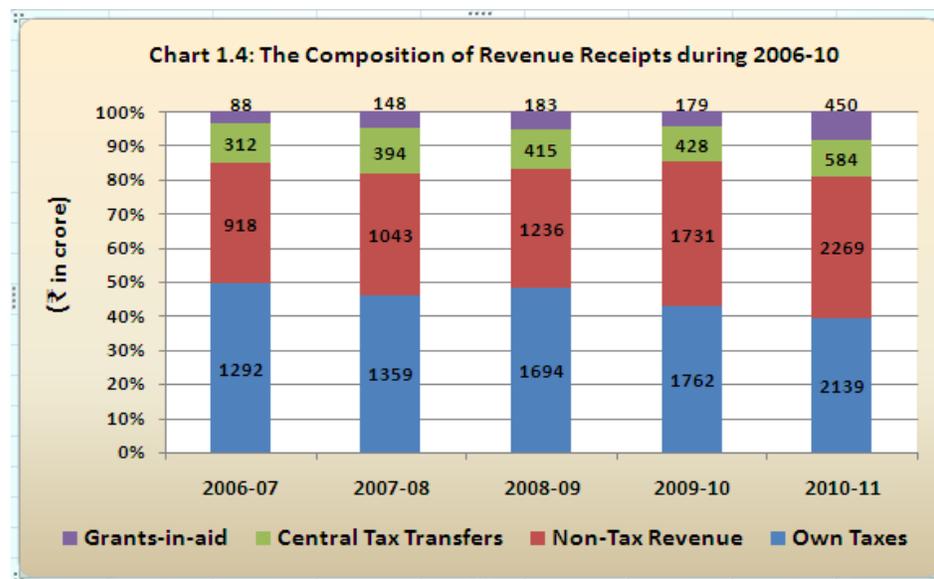
Further, direct transfers from the Union to State implementing agencies without routing them through the State budget run the risk of improper utilization of funds by these agencies. Unless uniform accounting practices are diligently followed by all these agencies, with proper documentation and timely reporting of expenditure, it would be difficult to monitor the end use of these direct transfers.

### 1.3 Revenue Receipts

**Statement 11** of the Finance Accounts details the revenue receipts of the Government. These consist of the State's own tax and non-tax revenues, Central tax transfers and grants-in-aid from GOI. The trends of revenue receipts over the period 2006-11 are presented in **Chart 1.3** and also in **Appendix 1.4**.



The composition of revenue receipts over the period 2006-11 are presented in **Chart 1.4**.



The revenue receipts showed a progressive increase over the period 2006-11. The increase of 32.72 per cent in Revenue Receipt during 2010-11 over the receipts during 2009-10 was on account of increase in the States' own taxes (21.40 per cent), non-tax revenue (31 per cent), Central tax transfers (36.68 per cent). There was substantial increase in grants from GOI (150.71 per cent).

During 2001-02 to 2009-10, the compound annual growth rate of revenue receipts (10.29 per cent) was less than the growth rate of other General Category States (15.20 per cent). This growth rate for the period 2001-02 to 2010-11 increased to 12.58 per cent (**Appendix 1.1**).

Revenue receipts at ₹ 5,442 crore was higher (35 per cent) than the assessments made by the State Government in the Medium Term Fiscal Policy Statement (MTFPS) for the year 2010-11.

The trends in revenue receipts relative to GSDP at current prices are presented in **Table 1.3**.

**Table-1.3: Trends of Revenue Receipts relative to GSDP**

	2006-07	2007-08	2008-09	2009-10	2010-11
<b>Revenue Receipts (RR) (₹ in crore)</b>	<b>2610</b>	<b>2944</b>	<b>3528</b>	<b>4100</b>	<b>5442</b>
States' own taxes (₹ in crore)	1292	1359	1694	1762	2139
Rate of growth of RR (per cent)	20.33	12.80	19.85	16.21	32.73
RR/GSDP (per cent)	15.84	15.21	15.77	15.84	18.21
<b>Buoyancy ratio's</b>					
Revenue Buoyancy w.r.t. GSDP	1.42	0.73	1.27	1.02	2.12
State's own taxes buoyancy w.r.t. GSDP	1.25	0.29	1.58	0.25	1.39
<b>Gross State Domestic Product (GSDP) ₹</b>	<b>16467</b>	<b>19346</b>	<b>22358</b>	<b>25882</b>	<b>29873</b>
Growth rate of GSDP	14.25	17.48	15.56	15.76	15.42

(Source: Finance Accounts for the years 2006-07 to 2010-11)

‡ Figures differ from that reported in previous report due to revision of GSDP figures (base year 2004-05).

The increase in revenue receipts during 2010-11 (32.72 per cent) as compared to previous year was due to the increase in tax revenue by 21.40 per cent (₹ 377 crore), Non-tax revenue by 31 per cent (₹ 537 crore) and the State's share of Union taxes and duties by 36.68 per cent (₹ 157 crore).

The State's own tax buoyancy with reference to GSDP had decreased from 1.25 in 2006-07 to 0.29 in 2007-08. Though, it increased to 1.58 in 2008-09 it decreased to 0.25 in 2009-10. Thereafter, it increased to 1.39 in 2010-11 mainly because of the increase in tax revenue (21.40 per cent) which was more as compared to the increase in GSDP (15.42 per cent).

#### **Grants-in-aid from the Government of India**

The grants-in-aid from GOI increased substantially by 151 per cent from ₹ 179.31 crore in 2009-10 to ₹ 449.57 crore in 2010-11. The increase was mainly under State Plan Schemes (300 per cent) and Central and Centrally Sponsored Schemes by 97 per cent, while the grants under Non-Plan grants and Central Schemes decreased by 49 per cent and 52 per cent respectively in 2010-11 (Table-1.4).

**Table 1.4: Grants-in-aid from Government of India**

	2006-07	2007-08	2008-09	2009-10	2010-11
Grants for State Plan schemes	49.18	82.70	120.03	88.18	352.85
Non-Plan grants	20.21	22.15	18.02	26.60	13.66
Grants for Central Schemes	4.53	11.07	10.82	29.41	14.00
Grants for Central and Centrally Sponsored Schemes	14.57	32.53	34.25	35.12	69.05
<b>Total</b>	<b>88.49</b>	<b>148.45</b>	<b>183.12</b>	<b>179.31</b>	<b>449.56</b>
Percentage of increase/decrease over previous year	33.01	67.76	23.35	-2.08	150.71

(Source: Finance Accounts)

The decrease under Non-Plan grants (₹ 12.94 crore) was mainly due to decrease under grants for National Calamity Contingency Fund (₹ 4 crore) and Twelfth Finance Commission (TFC) Grants for maintenance of building (₹ 5 crore), set off by an increase in TFC grants for Panchayat Raj Institution (₹ 2.41 crore).

Increases under Central and Centrally Sponsored schemes (₹ 33.93 crore) were mainly in Family Welfare Programme (₹ 4.21 crore), feeding for school children (6-11 years) Midday meals (₹ 6.35 crore) set off by a decrease in grants for development of inland fisheries statistics (₹ 1.51 crore).

Decrease under Central Plan schemes (₹ 15.41 crore) were mainly due to decrease in grants for Integrated development of infrastructure for heritage and hinterland (₹ 18.71 crore), Goa State Illness Society (₹ 0.75 crore) set off by increase in grants for Centre of excellence (₹ 4.10 crore).

The increase under State Plan schemes (₹ 264.67 crore) was mainly due to increase in block grants for state plan schemes (₹ 250 crore), TFC grants for maintenance of forest (₹ 4.01 crore) set off by a decrease under rural roads (₹ 2.90 crore) and slum clearance (₹ 4.94 crore).

### *Central tax transfers*

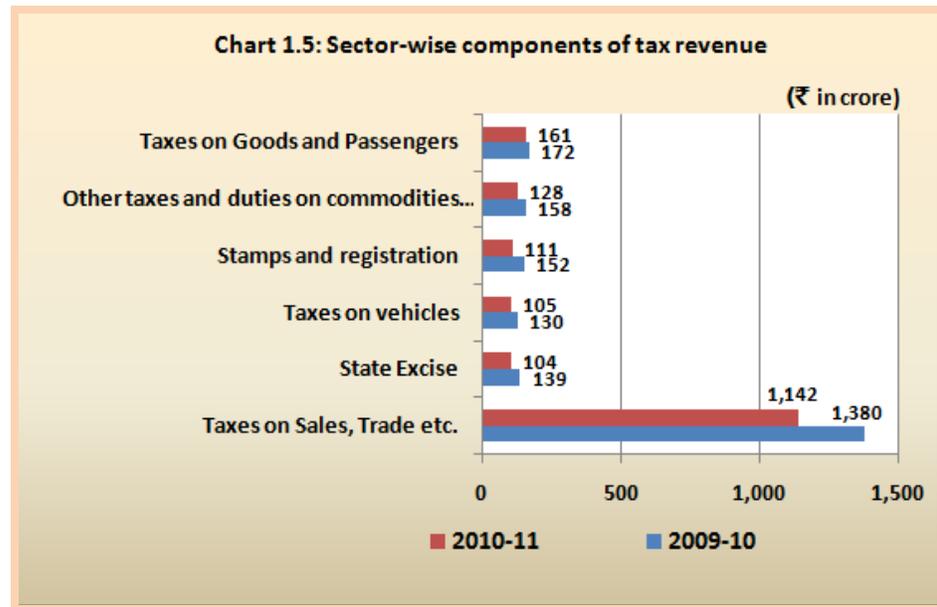
Central tax transfers increased by 37 *per cent* from ₹ 427 crore in 2009-10 to ₹ 584 crore in 2010-11. The increase was mainly under Customs duty (₹ 42 crore), Union excise duties (₹ 26 crore), Corporation tax (₹ 52 crore), taxes on income other than Corporation tax (₹ 23 crore) and Service tax (₹ 13 crore).

#### *1.3.1 State's Own Resources*

As the State's share in Central taxes and grants-in-aid is determined on the basis of recommendations of the Finance Commission, collection of Central tax receipts, Central assistance for Plan Schemes, etc., the State's performance in mobilization of additional resources should be assessed in terms of its own resources comprising revenue from its own tax and non-tax sources. The gross collection in respect of major taxes and duties as well as the components of non-tax receipts *vis-a-vis* the expenditure incurred on their collection and the percentage of such expenditure to the gross collection during the years from 2008-09 to 2010-11 are presented in **Appendix 1.5**.

### *Tax Revenue*

The tax revenues exceeded the projections made in the MTFPS by 1.37 *per cent*. The sector-wise components of tax revenue during the period 2009-10 to 2010-11 are shown in **Chart 1.5**.



The tax revenue increased by ₹ 377 crore (21.40 per cent) over the previous year. The increase over the previous year was mainly under (a) Taxes on sales by 21 per cent (₹ 238 crore), (b) Stamp duty and registration fees by 37 per cent (₹ 41 crore), (c) State excise by 34 per cent (₹ 35 crore) due to collection of more receipts as excise duty on liquor and spirits (d) other taxes 23 per cent (₹ 30 crore) mainly due to more collection of Entertainment tax and Luxury tax.

During 2001-02 to 2009-10, the compound annual growth rate of tax revenue (15.18 per cent) was higher than the growth rate of other General Category States (14.53 per cent). This growth rate for the period 2001-02 to 2010-11 further increased to 15.85 per cent (**Appendix 1.1**).

The tax revenue as a percentage of GSDP (7.16 per cent) was less than the normative assessment of Thirteenth Finance Commission (ThFC) (8.01 per cent) and projected in the MTFPS (8.81 per cent).

### **Non-tax revenue**

The non-tax revenue of the State increased by 31 per cent (₹ 537 crore) from ₹ 1,731 crore in 2009-10 to ₹ 2,269 crore in 2010-11, mainly due to (a) a sharp increase in receipts from Non-ferrous mining and metallurgical industries by 237 per cent (₹ 691 crore), (b) more receipts for major and medium irrigation by 124 per cent (₹ 13.10 crore), (c) more receipts of registration fees under Ports and light houses by 65 per cent, (₹ 13.04 crore), set off by decrease in receipts booked under 'Miscellaneous General Services' 'other receipts' by 92 per cent (₹ 240.43 crore).

During 2001-02 to 2009-10, the compound annual growth rate of non-tax revenue (5.41 per cent) was less than the growth rate of other General

Category States (13.87 per cent). This growth rate for the period 2001-02 to 2010-11 increased to 7.99 per cent (**Appendix 1.1**).

**Table 1.5: Revenue receipts relative to ThFC and State's projections**

(₹ in crore)			
	Assessments made by ThFC	Projections in MTFPS	Actuals
Tax revenue	2162	2109	2140
Non-tax revenue	658	826	2269
GSDP	26995	23945	29873

**Table 1.5** shows that the actual realisation of tax revenue during 2010-11 was higher than the projections made in the MTFPS but lower than normative assessment of ThFC. The non-tax revenue of the Government was much higher than the amount assessed in both the MTFPS (175 per cent) as well as the ThFC projection (245 per cent). The components under which the non-tax revenue increased were under (a) Non-ferrous mining and metallurgical industries (₹ 691 crore) and (b) Power development scheme in Goa (₹ 28 crore).

### 1.3.2 Loss of Revenue due to Evasion of Taxes, Write off/Waivers

Two hundred and nineteen cases of evasion of taxes/duties were detected by the Commissioner of State Excise during the year. Investigations/assessments of 157 cases were completed and 62 cases were pending as on 31 March 2011.

During the year 2010-11, losses amounting to ₹ 1.49 crore in 300 cases were written off by competent authorities as detailed below:

**Table 1.6 Cases of loss of revenue**

Sl. No.	Name of Department/Office	No. of Cases	Amount (In ₹)
1	Electricity department	123	14250022
2	Principal, Goa College of Music	1	2095
3	Administrative Medical Officer, E.S.I. Scheme	4	19531
4	Director, Animal Husbandry & Veterinary Services	39	114600
5	Director, Printing & Stationery	36	103220
6	Commissioner of Excise	1	171055
7	Director General of Police	1	6000
8	Director, Industries Trade and Commerce	95	227246
		<b>30300</b>	<b>14893769</b>

### 1.3.3 Revenue arrears

The arrears of revenue as on 31 March 2011 in respect of some principal heads of revenue as furnished by the departments amounted to ₹ 621.20 crore as indicated in **Table 1.7**.

Table 1.7: Revenue arrears

(₹ in crore)

Head of Revenue	Amount of arrears as on 31 March 2011	Arrears more than three years old	Cases pending in court		Amount involved in cases pending due to other reasons	Amount of arrears as on 31 March 2007
			No.	Amount		
Commercial Taxes	460.27	150.17	1278	16.04	444.23	285.12
State Excise	1.25	0.14	1	0.06	1.19	0.37
Taxes on vehicles	11.56	4.71	-	-	11.56	6.90
Chief Engineer – Water Resources Department						
i) Water Tax	1.21	0.91	147	0.03	1.18	-
ii) Water Charges	31.50	24.18	-	-	31.50	14.72
iii) Rent on shops	2.50	1.81	9	0.04	2.46	1.16
iv) Hire charges of machinery	0.35	0.35	-	-	0.35	0.36
Chief Engineer - Public Works Department						
i) Rent of Building/Shops	0.64	0.38	-	-	0.64	0.43
ii) Water charges, meter rent and sewerage charges	19.08	8.86	2727	7.57	11.51	29.43
Chief Electrical Engineer <sup>@</sup> Energy charges	89.91	-	4510	23.57	66.34	190.40
Agriculture	0.20	0.20	4	-	0.20	3.09
Printing & Stationery	1.71	0.36	-	-	1.71	-
Tourism	0.74	0.25	9	0.28	0.46	-
Director General of Police	0.28	0.04	6	0.08	0.20	0.33
<b>Total</b>	<b>621.20</b>	<b>192.36</b>	<b>8691</b>	<b>47.67</b>	<b>573.53</b>	<b>532.31</b>

The arrears of revenue increased by 16.70 *per cent* during the last five years from ₹ 532.31 crore in 2006-07 to ₹ 621.20 crore at the end of 2010-11, which accounted for 14.09 *per cent* of the State's own resources during the year. Of the total outstanding arrears in 2010-11, ₹ 192.36 crore was outstanding for more than three years and only ₹ 47.67 crore was pending in the Revenue Recovery courts.

## 1.4 Application of Resources

Analysis of the allocation of expenditure at the State Government level assumes significance since major expenditure responsibilities are entrusted with them. Within the framework of fiscal responsibility legislations, there are budgetary constraints in raising the public expenditure financed by deficit or borrowings. It is, therefore, important to ensure that the ongoing fiscal correction and consolidation process at the State level is not at the cost of expenditure especially directed towards development and social sectors.

### 1.4.1 Growth and Composition of Expenditure

The total expenditure and its compositions during the years 2006-07 to 2010-11 are presented in the **Table 1.8**.

<sup>@</sup> Excluding information pertaining to Divisions – I (Panaji), III (Ponda), V, XI (Verna), VI (Mapusa) and XVII (Mapusa).

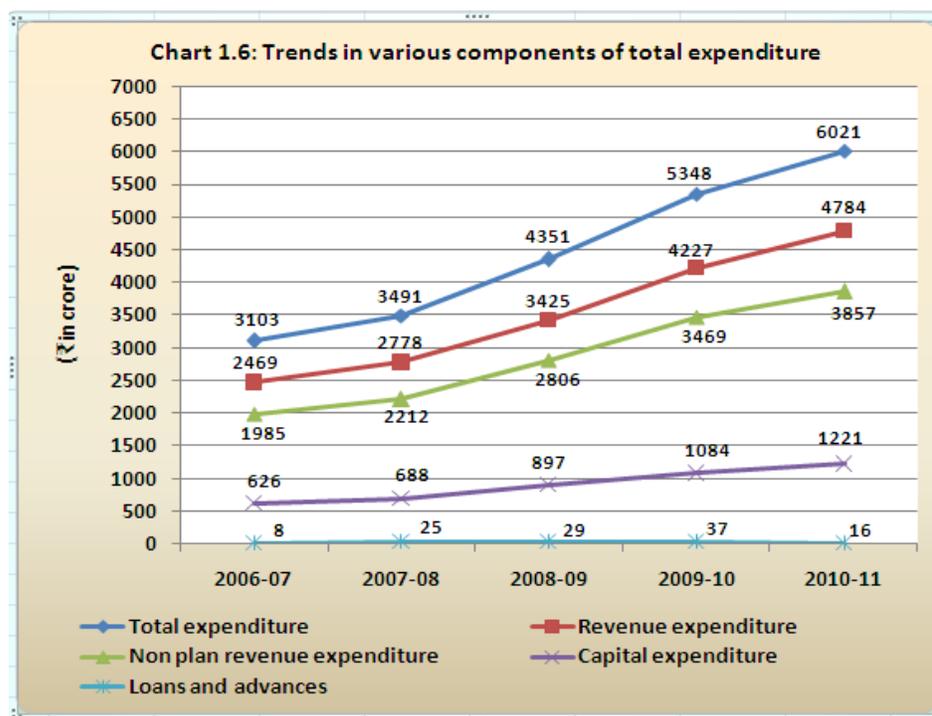
**Table 1.8: Total expenditure and its composition**

	2006-07	2007-08	2008-09	2009-10	2010-11
<b>Total Expenditure</b>	<b>3103</b>	<b>3491</b>	<b>4351</b>	<b>5348</b>	<b>6021</b>
Revenue Expenditure	2469	2778	3425	4227	4784
<i>Of which, Non-Plan Revenue Expenditure</i>	<i>1985</i>	<i>2212</i>	<i>2806</i>	<i>3469</i>	<i>3857</i>
Capital Expenditure	626	688	897	1084	1221
Loans and Advances	8	25	29	37	16

(₹ in crore)

(Source: Finance Accounts)

**Chart 1.6** presents the trends in total expenditure over a period of the last five years (2006-11) and its composition both in terms of ‘economic classification’ and ‘expenditure by activities’ and depicted in **Charts 1.7 and 1.8** respectively.



(Source: Finance Accounts of respective years)

### **Total expenditure**

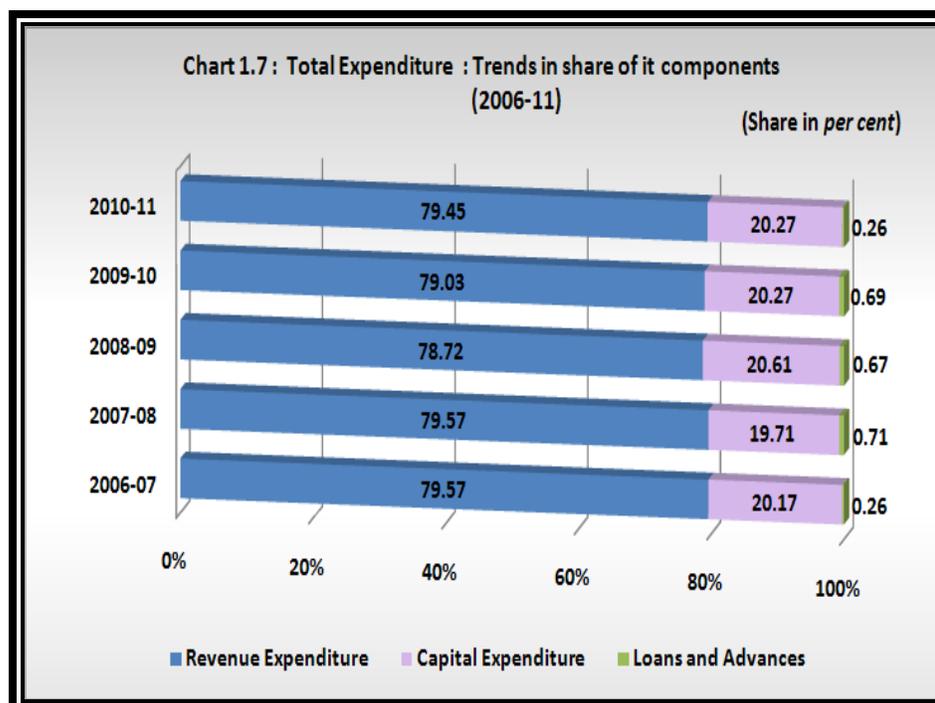
The total expenditure of the State increased at an average growth rate of 23.50 per cent from ₹ 3,103 crore in 2006-07 to ₹ 6,021 crore in 2010-11. The total expenditure, its annual growth rate, the ratio of expenditure to the State GSDP and to revenue receipts and its buoyancy with respect to GSDP and revenue receipts are indicated in **Table 1.9**. During 2001-02 to 2009-10, the compound annual growth rate of total expenditure (11.17 per cent) was less than the growth rate of other General Category States (13.53 per cent). This growth rate for the period 2001-02 to 2010-11 further increased to 11.33 per cent (**Appendix 1.1**).

Table 1.9: Total expenditure – basic parameters

	2006-07	2007-08	2008-09	2009-10	2010-11
Total expenditure (TE) (₹ in crore)	3103	3491	4351	5348	6021
Rate of growth (per cent)	11.70	12.50	24.63	22.91	12.58
TE/GSDP ratio (per cent)*	18.84	18.04	19.46	20.66	20.15
RR /TE ratio (per cent)	84.11	84.33	81.08	76.66	90.38
Buoyancy of Total Expenditure with reference to :					
GSDP (ratio)	0.820	0.715	1.582	1.453	0.816
RR (ratio)	0.575	0.977	1.241	1.413	0.384

\*(Figures changed due to change in GSDP figures)

The increase of ₹ 673 crore (12.58 per cent) in total expenditure in 2010-11 over the previous year was mainly on account of an increase of ₹ 556 crore in revenue expenditure, ₹ 137 crore in capital expenditure, set off by a decrease of ₹ 21 crore in disbursement of loans and advances.



### Revenue expenditure

Revenue expenditure constituted 79.45 per cent of the total expenditure (Chart 1.7). The increase in revenue expenditure was mainly on (a) Education, Sports, Arts and Culture (₹ 167 crore), (b) Pension and other Retirement Benefits (₹ 30 crore), (c) Interest Payment (₹ 68 crore), (d) Police (₹ 33 crore), (e) Medical and Public Health (₹ 57 crore), (f) water supply, sanitation, housing and urban development (₹ 31 crore) and (g) Social Welfare and Nutrition (₹ 19 crore).

### *Capital expenditure*

Capital expenditure constituted 20.27 *per cent* of the total expenditure. The increase of ₹ 137 crore (13 *per cent*) in capital expenditure during 2010-11 was mainly on account of increase in the Government's share capital contribution (₹ 1,117 crore) on Power, (₹ 1,011 crore) on water supply sanitation, housing and urban development, Co-operation (₹ 51 crore) and Industry and minerals (₹ 133 crore).

### *Loans and advances*

The component of Loans and advances in total expenditure was negligible. The disbursement of loans and advances (₹ 4.51 crore) to General, Social and Economic sectors during 2010-11 was mainly on Education, Sports, Arts and Culture (₹ 2.20 crore).

There was an increase in the buoyancy ratio of total expenditure with reference to revenue receipts during the period 2006-10. The ratio which rose to 1.413 during 2009-10, indicating increase in expenditure at a pace greater than receipts, however, declined to 0.384 during 2010-11. This was due to decrease in the rate of growth of total expenditure as compared to the previous year, whereas the rate of growth of revenue receipts increased as compared to the previous year.

The buoyancy of total expenditure with reference to GSDP was less than one during 2006-07 and 2007-08, due to the combined effect of decrease in the rate of growth in expenditure along with a sharp rise in GSDP during these years. This indicated a relative fall in the State's propensity to spend, with the increase in GSDP. However, this ratio rose to 1.582 during 2008-09 but once again declined to less than one during 2010-11, due to a decrease in the rate of growth of total expenditure as compared to the rate of growth of GSDP.

Non-Plan expenditure constituted 64 *per cent* of the total expenditure during 2010-11, while Plan expenditure was 36 *per cent*. Of the increase of ₹ 673 crore in total expenditure, Plan expenditure shared 45 *per cent*, while Non-Plan expenditure contributed 55 *per cent*.

During 2001-02 to 2009-10, the compound annual growth rate of capital expenditure (24.73 *per cent*) was higher than the growth rate of other General Category States (22.61 *per cent*). This growth rate for the period 2001-02 to 2010-11 however, decreased to 23.33 *per cent* (**Appendix 1.1**).

### *Trends in total expenditure in terms of activities*

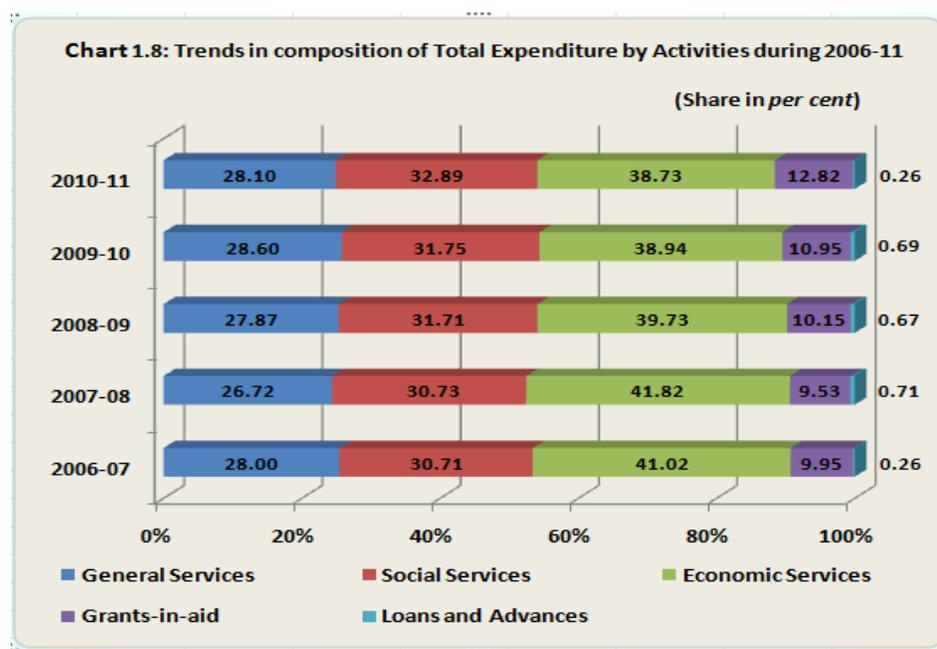
In terms of the activities, total expenditure could be considered as being composed of expenditure on General Services including interest payments, Social and Economic Services, grants-in-aid and loans and advances. Relative shares of these components in the total expenditure are indicated in **Table 1.10** and **Chart 1.8**.

**Table-1.10: Components of expenditure – relative shares**

	(in per cent)				
	2006-07	2007-08	2008-09	2009-10	2010-11
<b>General Services</b>	<b>28.00</b>	<b>26.72</b>	<b>27.87</b>	<b>28.60</b>	<b>28.10</b>
<i>Of which, Interest Payments</i>	13.76	12.80	11.69	10.90	10.79
<b>Social Services</b>	<b>30.71</b>	<b>30.73</b>	<b>31.71</b>	<b>31.75</b>	<b>32.89</b>
<b>Economic Services</b>	<b>41.02</b>	<b>41.82</b>	<b>39.73</b>	<b>38.94</b>	<b>38.73</b>
<b>Grants-in-aid</b>	<b>9.95</b>	<b>9.53</b>	<b>10.15</b>	<b>10.95</b>	<b>12.82</b>
<b>Loans and Advances</b>	<b>0.25</b>	<b>0.71</b>	<b>0.66</b>	<b>0.69</b>	<b>0.26</b>

(Source: Finance Accounts of the State)

The movement of the relative shares of the above components of expenditure indicated that the shares of Social Services and grants-in-aid in the total expenditure increased during 2010-11 over the previous year. These increases were set off by decrease in the respective shares of General Services and Economic Services and loans and advances.



The expenditure in General services increased by ₹ 162 crore over the previous year due to increase in Interest Payments (₹ 68 crore), Police (₹ 33 crore), Pension and other Retirement Benefits (₹ 30 crore) and District Administration (₹ 33 crore). However, the share of General services in total expenditure decreased due to increase in share of other services. The share of Social Services increased mainly due to Education, Art, Sports and Culture (₹ 167 crore), Social Welfare and Nutrition (₹ 19 crore), Water Supply & Sanitation, Housing and Urban Development (₹ 32 crore) and Health and Family Welfare (₹ 57 crore). The decrease in the share of Economic Services was mainly on account of Science, Technology and Environment (₹ 0.23 crore) and Forestry & Wildlife (₹ 0.76 crore).

The increase in grants-in-aid was mainly on account of Twelfth Finance Commission (TFC) grants for maintenance of forest (₹ 9 crore), Grants for

Centre of Excellence (₹ 4 crore) and Rashtriya Krishi Vikas Yojana (₹ 7 crore).

Though the share of Economic Services in total expenditure decreased, there was increase in expenditure on Economic Services, mainly on account of increase in expenditure on Transport (₹ 15 crore), Rural Development (₹ 10 crore) and Agriculture and Allied Activities (₹ 17 crore).

### *Incidence of revenue expenditure*

Revenue expenditure is incurred to maintain the current level of services and payment for past obligations and as such, does not result in any addition to the State's infrastructure and service network. Revenue expenditure had the predominant share of around 79.45 *per cent* in the total expenditure during 2010-11. The overall revenue expenditure, its rate of growth, the ratio of revenue expenditure to GSDP and to revenue receipts and its buoyancy are indicated in **Table 1.11**.

**Table 1.11: Revenue expenditure – basic parameters**

	(₹ in crore)				
	2006-07	2007-08	2008-09	2009-10	2010-11
<b>Revenue Expenditure (RE), of which</b>	<b>2469</b>	<b>2778</b>	<b>3425</b>	<b>4227</b>	<b>4784</b>
Non-Plan Revenue Expenditure (NPRE)	1985	2212	2806	3469	3857
Plan Revenue Expenditure (PRE)	484	566	619	758	927
<b>Rate of Growth of</b>					
RE ( <i>per cent</i> )	12.68	12.51	23.29	23.41	13.17
NPRE ( <i>per cent</i> )	11.76	11.43	26.85	23.62	11.18
PRE ( <i>per cent</i> )	16.62	16.94	9.36	22.45	22.29
Revenue Expenditure as percentage to TE	79.56	79.57	78.71	79.03	79.45
NPRE/GSDP ( <i>per cent</i> )	12.05	11.43	12.55	13.40	12.91
NPRE as percentage of TE	63.97	63.36	64.49	64.86	64.05
NPRE as percentage of RR	76.05	75.13	79.53	84.60	70.87
<b>Buoyancy of Revenue Expenditure with</b>					
GSDP (ratio)	0.889	0.715	1.495	1.485	0.854
Revenue Receipts (ratio)	0.624	0.977	1.174	1.444	0.402

(Source: Finance Accounts of the State)

The revenue expenditure increased by ₹ 556 crore (13.15 *per cent*) over the previous year and was more than the assessment made by the State Government in its MTFPS (26.06 *per cent*). However, it decreased (4.37 *per cent*) with respect to the projections made in the budget estimates for the year 2010-11.

### *Plan Revenue Expenditure*

The Plan Revenue Expenditure increased by 22.29 *per cent* (₹ 169 crore) during the year, mainly due to increase in expenditure under Education, Art, Sports and Culture (₹ 71 crore), Health and Family Welfare (₹ 12 crore), Water Supply Sanitation, Housing and Urban Development (₹ 5 crore), Social Welfare and Nutrition (₹ 10 crore), Agriculture and Allied Activities (₹ 15 crore) and General Economic Services (₹ 5 crore).

### Non-Plan Revenue Expenditure

The Non-Plan Revenue Expenditure (NPRE) constituted a dominant share of 81 *per cent* in the revenue expenditure and increased by ₹ 388 crore (11 *per cent*) over the previous year. The variations in NPRE under the major heads indicate increase in expenditure under General Services (₹ 131 crore), Education, Sports, Art and Culture (₹ 96 crore), Social Welfare and Nutrition (₹ 9 crore), Water Supply, Sanitation, Housing and Urban Development (₹ 27 crore), Health and Family Welfare (₹ 45 crore).

#### 1.4.2 Committed expenditure

The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies. **Table 1.12** present the trends in the expenditure on these components during 2006-11.

**Table 1.12: Components of committed expenditure**

Components of Committed Expenditure	2006-07	2007-08	2008-09	2009-10	2010-11	
					BE	Actuals
Salaries & Wages, <i>of which</i>	471.50 (18.07)	578.53 (19.65)	802.27 (22.74)	1070.48 (26.11)	1165.62 (23.29)	1150.62 (21.14)
<i>Non-Plan Head</i>	391.87	467.39	670.83	903.88	933.41	967.89
<i>Plan Head</i>	79.63	111.14	131.44	166.60	232.21	182.73
Interest Payments	427.00 (16.36)	447.00 (15.18)	510.00 (14.46)	583.00 (14.22)	647.66 (12.94)	650.36 (11.95)
Expenditure on Pension	150.28 (5.76)	144.36 (4.90)	219.71 (6.23)	349.65 (8.53)	500.00 (9.99)	373.81 (6.87)
Subsidies	39.72 (1.52)	36.28 (1.23)	55.17 (1.56)	58.12 (1.42)	68.98 (1.38)	72.02 (1.32)
Other components	1380.50 (52.89)	1571.83 (53.39)	1837.85 (52.09)	2166.22 (52.83)	2620.51 (52.37)	2536.97 (46.62)
<b>Total Revenue Expenditure</b>	<b>2469.00</b>	<b>2778.00</b>	<b>3425.00</b>	<b>4227.47</b>	<b>5002.77</b>	<b>4783.78</b>
<b>Revenue Receipts</b>	<b>2610.00</b>	<b>2944.00</b>	<b>3528.00</b>	<b>4100.27</b>	<b>5003.74</b>	<b>5441.94</b>

Figures in parenthesis indicate percentage of revenue receipts.

(Source: Finance Accounts for the years 2006-07 to 2010-11 and Budget Estimates for 2010-11).

### Salaries and Wages

The average annual growth in salaries and wages during 2006-11 was 36 *per cent*. The expenditure on salaries and wages (including grants-in-aid component) increased by ₹ 81 crore (7.48 *per cent*) from ₹ 1,070 crore in 2009-10 to ₹ 1,151 crore in 2010-11 which contributed 21 *per cent* of the total Revenue Receipts.

During 2001-02 to 2009-10, the compound annual growth rate of salary and wages (14.99 per cent) was higher than the growth rate of other General Category States (11.45 per cent). This growth rate for the period 2001-02 to 2010-11 decreased to 14.14 per cent (**Appendix 1.1**).

### Pension payments

The expenditure on pension payments had increased at an average annual growth rate of 37 per cent from ₹ 150 crore in 2006-07 to ₹ 374 crore in 2010-11.

The increase in pension payments of ₹ 24.16 crore (6.90 per cent) during 2010-11 over the previous year was mainly due to more expenditure on account of Gratuities and Pensions to employees of State aided educational institutions.

During 2001-02 to 2009-10, the compound annual growth rate of pension (14.44 per cent) was less than the growth rate of other General Category States (14.09 per cent). This growth rate for the period 2001-02 to 2010-11 further decreased to 13.57 per cent (**Appendix 1.1**).

**Table 1.13** below shows actual pension payments with reference to assessment made by TFC/ThFC and projections of the State Government.

**Table 1.13: Pension payments vis-à-vis TFC/ThFC assessment and State's projections**

(₹ in crore)

Year	Projection in MTFPS	Assessment made by TFC/ThFC	Actuals
2009-10	168.03	199.22	349.65
2010-11	179.58	193.55	373.81

The pension payments during 2009-10 and 2010-11 were higher than the normative assessments made by TFC/ThFC and projections of the State Government under MTFPS. In order to limit future pension liabilities, the Government had, however, introduced the Defined Contribution Pension Scheme for employees recruited with effect from 5 August 2005.

The expenditure on Pension and Other Retirement Benefits to State Government Employees during the year was ₹ 373.81 crore (7.81 per cent of RE). An amount of ₹ 55.86 crore towards employee's contribution and employer's share was deposited during 2010-11 under the head '8342-Other Deposits, 120 – 'Miscellaneous Deposit'. The State Government's liability on this account as on 31 March 2011 was ₹ 142.55 crore. Out of these deposits, no investments were made by the State Government till 31 March 2011. Therefore, the main objective of introducing the Defined Contribution Pension Scheme to limit future pension liabilities was defeated.

### Interest payments

Interest payments increased by 52 *per cent* from ₹ 427 crore in 2006-07 to ₹ 650.36 crore in 2010-11, primarily due to increase in debt liabilities. However, relative to revenue receipts, interest payments revealed a declining trend from 16.36 *per cent* in 2006-07 to 11.95 *per cent* in 2010-11.

**Table 1.14: Interest payments vis-à-vis TFC/ThFC assessments and State's projections**

Year	Projection in MTFPS	Assessment made by TFC/ThFC	(₹in crore)
			Actuals
2009-10	560.80	531.01	582.62
2010-11	612.99	694.60	650.36

During 2009-10 the interest payments were higher than the projections in the MTFPS and the assessments made by TFC/ThFC (**Table 1.14**). However, during 2010-11 it exceeded the projection in the MTFPS but was lower than the assessment made by the ThFC.

During 2010-11, the State Government raised open market loans of ₹ 300 crore at an average interest rate of 8.31 *per cent*. The Government also borrowed ₹ 417 crore from the National Small Savings fund and other institutions and ₹ 28 crore from GOI during the year.

The increase in interest payments over the previous year was ₹ 68 crore and was mainly due to more interest on market loan (₹ 37 crore), interest on special securities issued to the National Small Savings Fund of the Central Government (₹ 10 crore), interest on State Provident Fund (₹ 14 crore) and interest on deposits (₹ 7 crore).

### Subsidies

Expenditure under subsidies increased by 24 *per cent* from ₹ 58.12 crore in 2009-10 to ₹ 72.02 crore in 2010-11. The subsidies as a percentage of revenue receipts decreased from 1.42 *per cent* in 2009-10 to 1.32 *per cent* in 2010-11. During the current year, subsidies constituted about 1.19 *per cent* of the total expenditure; the major areas which received subsidy include Transport (23 *per cent*) and Agriculture and Allied Activities (62 *per cent*).

#### 1.4.3 Financial assistance by State Government to local bodies and other institutions

The quantum of assistance provided by way of grants and loans to local bodies and others during 2010-11 relative to the previous years is presented below:

**Table 1.15: Financial assistance to local bodies and other institutions***(₹ in crore)*

Financial Assistance to Institutions	2006-07	2007-08	2008-09	2009-10	2010-11
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	206.82	232.32	318.17	411.90	530.61
Municipal Corporations and Municipalities	40.39	43.77	50.38	63.67	78.36
Zilla Parishads and Other Panchayati Raj Institutions	41.98	35.68	51.17	60.85	74.22
Other Institutions	24.81	32.16	28.64	53.78	52.88
<b>Total</b>	<b>314.00</b>	<b>343.93</b>	<b>448.36</b>	<b>590.20</b>	<b>736.07</b>
Assistance as percentage of revenue expenditure	12.72	12.38	13.09	13.96	15.39

*(Source: Directorate of Accounts).*

It would be seen that the financial assistance to local bodies and other institutions by the Government increased from ₹ 314 crore in 2006-07 to ₹ 736 crore in 2010-11. During 2010-11, more financial assistance was given to Educational institutions (₹ 119 crore) mainly due to increase in salary and maintenance grants to aided schools, colleges and Goa University, financial assistance for Sports and Youth Affairs etc.

## 1.5 Quality of Expenditure

The availability of better social and physical infrastructure in the State generally reflects the quality of its expenditure. The improvement in the quality of expenditure basically involves three aspects *viz.*, adequacy of the expenditure (*i.e.* adequate provisions for providing public services); efficiency of expenditure use and effectiveness (assessment of outlay-outcome relationships for select services).

### 1.5.1 Adequacy of public expenditure

The expenditure responsibilities relating to the social sector and the economic infrastructure assigned to the State Governments are largely State subjects. Enhancing human development levels requires the States to step up their expenditure on key social services like education, health etc. Low fiscal priority (ratio of expenditure under a category to aggregate expenditure) is attached to a particular sector, if it is below the respective national average. An analysis of the fiscal priority of the State Government with regard to development expenditure, social expenditure and capital expenditure during 2007-08 and 2010-11 has been indicated in **Table 1.16** below.

**Table 1.16: Fiscal Priority of the State in 2007-08 and 2010-11**

Fiscal Priority by the State	AE/ GSDP	DE <sup>#</sup> /AE	SSE/ AE	CE/AE	Education, Sports, Art and Culture/ AE	Health and Family Welfare/ AE
General Category States Average (Ratio) 2007-08	16.85	64.28	32.54	16.14	14.64	3.98
Goa's Average (Ratio) 2007-08	18.04	73.38	30.85	19.70	13.00	4.66
General Category Average (Ratio) 2010-11	16.65	64.42	36.75	13.27	17.42	4.35
Goa's Average (Ratio) 2010-11	20.15	71.68	32.93	20.27	16.01	5.76

AE: Aggregate Expenditure; DE: Development Expenditure  
SSE: Social Sector Expenditure; CE: Capital Expenditure.  
# Development Expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.

As shown in **Table 1.16** the comparison of fiscal priority given to different categories of expenditure of the State in 2007-08 and 2010-11 (first year of the ThFC award period) is given below:

- The ratios of AE to GSDP in 2007-08 and 2010-11 (18.04 *per cent* and 20.15 *per cent*) were much higher in the State as compared to other General Category States (16.85 *per cent* and 16.65 *per cent*). This means that Goa is spending more as a proportion of its GSDP when compared to other General Category States.
- Government has given adequate fiscal priority to Development Expenditure in 2007-08 and 2010-11, but the priority in Social Sector Expenditure was less in these years (30.85 *per cent* and 32.93 *per cent* respectively) as compared to their ratios to AE of other General Category States.
- The ratio of CE to AE in 2007-08 and 2010-11 (19.70 *per cent* and 20.27 *per cent*) were higher as compared to the ratio of other General Category States (16.14 *per cent* and 13.27 *per cent*). Increased priority to physical capital formation will further increase the growth prospects of the State by creating durable assets.
- Less priority was given to education, sports, art and culture. The ratio of expenditure on education, sports, art and culture to AE was lower in 2007-08 and 2010-11 (13.00 *per cent* and 16.01 *per cent*) as compared to that in other General Category States (14.64 *per cent* and 17.42 *per cent*).
- Health and family welfare was given higher priority in Goa than in other General Category States in 2007-08 and 2010-11.

### 1.5.2 Efficiency of expenditure use

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the State Governments to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public and merit goods. Apart from

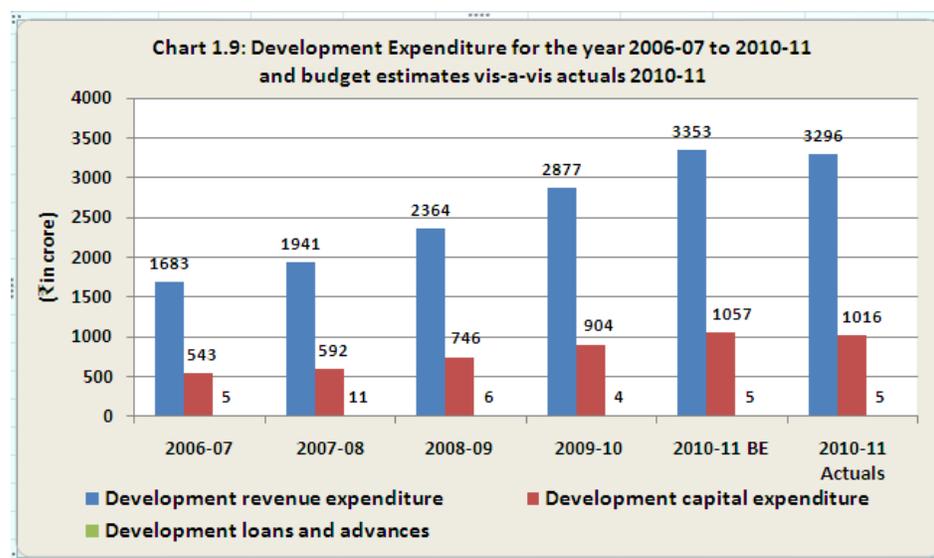
improving the allocation towards development expenditure<sup>4</sup>, particularly in view of the fiscal space being created on account of decline in debt servicing in recent years, the efficiency of expenditure use is also reflected by the ratio of capital expenditure to total expenditure (and/or GSDP) and proportion of revenue expenditure being spent on operation and maintenance of the existing social and economic services. The higher the ratio of these components to total expenditure (and/or GSDP), the better would be the quality of expenditure. **Table 1.17** and **Chart 1.9** present the trends in DE relative to the AE of the State during the current year *vis-à-vis* budget estimates of the current year and the actual expenditure during the previous years.

**Table 1.17: Development expenditure**

Components of Development Expenditure	2006-07	2007-08	2008-09	2009-10	2010-11	
					BE	Actuals
<b>Development Expenditure (a to c)</b>	2159.1 (71.90)	2471.1 (72.90)	3044.4 (71.60)	3785 (70.80)	4415 (65.16)	4317 (71.70)
a. Development Revenue Expenditure	1683 (54.20)	1941 (55.60)	2364 (54.30)	2877 (53.80)	3353 (49.48)	3296 (54.74)
b. Development Capital Expenditure	543 (17.50)	592 (17.00)	746 (17.10)	904 (16.90)	1057 (15.60)	1016 (16.87)
c. Development Loans and Advances	5 (0.20)	11 (0.30)	6 (0.20)	4 (0.10)	5 (0.07)	5 (0.08)

Figures in parenthesis indicates percentage of total expenditure

Source: Finance Accounts and Annual Financial statement (Budget) of the State Government.



<sup>4</sup> The analysis of the expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances are categorized into Social Services, Economic Services and General Services. Broadly, the Social and Economic Services constitute development expenditure, while expenditure on General Services is treated as non-development expenditure.

### Development revenue expenditure

The development revenue expenditure increased by 14.56 per cent (₹ 419 crore) from ₹ 2,877 crore in 2009-10 to ₹ 3,296 crore in 2010-11. There was increase in expenditure under Social Services (₹ 287 crore) and Economic Services (₹ 133 crore). The actual development revenue expenditure was less than the State's projection in the budget by ₹ 57 crore.

### Development capital expenditure

The development capital expenditure increased by 12.38 per cent (₹ 112 crore) from ₹ 904 crore in 2009-10 to ₹ 1,016 crore in 2010-11. The increase was under Economic Services mainly in Irrigation and flood control (₹ 23 crore) and Transport (₹ 92 crore) set off by a decrease under Social Services by ₹ 5 crore. The actual development capital expenditure was less than the State's projection in the budget by ₹ 41 crore.

### Development loans and advances

Development loans and advances in 2010-11 increased by ₹ one crore over the previous year. The actual development loans and advances achieved the target of the State's projections in the budget.

**Table 1.18** provides the details of capital expenditure and the component of revenue expenditure incurred on the maintenance of the selected social and economic services.

**Table 1.18: Efficiency of expenditure use in selected Social and Economic Services**

*(in per cent)*

Social/Economic Infrastructure	2009-10		2010-11	
	Share of CE to TE	In RE, the share of	Share of CE to TE	In RE, the share of
		Salaries		Salaries
<b>Social Services (SS)</b>				
General Education	8.87	27.67	8.95	24.20
Health and Family Welfare	7.00	73.95	4.55	72.35
Water supply, sanitation, housing and urban development	30.14	11.30	24.64	9.48
<b>Total (SS)</b>	<b>12.42</b>	<b>31.83</b>	<b>10.38</b>	<b>29.66</b>
<b>Economic Services (ES)</b>				
Agriculture & Allied Activities	14.01	54.74	13.16	47.10
Irrigation and Flood Control	73.33	41.25	73.22	34.49
Power & Energy	17.59	15.17	18.02	13.98
Transport	60.70	24.72	65.66	22.75
<b>Total (ES)</b>	<b>33.30</b>	<b>21.86</b>	<b>34.74</b>	<b>20.29</b>
<b>Total (SS+ES)</b>	<b>23.92</b>	<b>27.01</b>	<b>23.56</b>	<b>25.33</b>

TE: Total expenditure in the concerned sub sector; CE: Capital Expenditure; RE: Revenue Expenditure; S & W: Salaries and Wages.

(Source: Finance Accounts for the year 2009-10 and 2010-11)

The trends presented in **Table 1.18** reveal that development capital expenditure as a percentage to total expenditure decreased from 23.92 in 2009-10 to 23.56 in 2010-11 and the share of salary and wages in revenue expenditure decreased from 27.01 *per cent* in 2009-10 to 25.33 *per cent* in 2010-11.

The percentage of capital expenditure on Social Services to the total expenditure decreased sharply from 12.42 in 2009-10 to 10.38 in 2010-11. The decrease was mainly seen under Water Supply, Sanitation, Housing and Urban Development. The percentage of capital expenditure on Economic Services to the total expenditure increased from 33.30 in 2009-10 to 34.74 in 2010-11. The increase was mainly seen under Transport and Energy.

The share of salary and wages in revenue expenditure on Social Services decreased from 31.83 *per cent* in 2009-10 to 29.66 *per cent* in 2010-11. This was mainly due to decrease of expenditure on salary and wages under Education, Sports, Art and Culture and Water Supply, Sanitation, Housing and Urban Development.

The share of salary and wages in revenue expenditure on Economic Services decreased marginally from 21.86 *per cent* in 2009-10 to 20.29 *per cent* in 2010-11 mainly due to decrease under Agriculture and Allied Activities and Energy.

## **1.6 Financial analysis of Government Expenditure and Investments**

In the post GFRBM framework, the State is expected to keep its fiscal deficit (and borrowings) not only at low levels but also meet its capital expenditure/investment (including loans and advances) requirements. In addition, in a transition to complete dependence on market-based resources, the State Government needs to initiate measures to earn adequate returns on its investments and recover its cost of borrowed funds rather than bearing the same on its budget in the form of implicit subsidy and take requisite steps to infuse transparency in financial operations. This section presents the broad financial analysis of investments and other capital expenditure undertaken by the Government during the current year *vis-à-vis* previous years.

### **1.6.1 Financial results of irrigation works**

Irrigation works have not been declared as commercial undertakings in the State of Goa. Hence, the financial results in respect of irrigation works have not been worked out. However, the Government incurred expenditure of ₹ 39.82 crore on maintenance of irrigation projects in the State during the year, which was ₹ 14.61 crore more than the maintenance expenditure during the previous year (₹ 25.21 crore). There was also an increase in the salary component, which increased from ₹ 11.70 crore in 2009-10 to ₹ 12.25 crore in 2010-11.

### 1.6.2 Incomplete projects

Department-wise information pertaining to incomplete projects as on 31 March 2011 is given in **Table 1.19**.

**Table 1.19: Department-wise Profile of Incomplete Projects**

(₹ in crore)					
Department	Number of Incomplete Projects	Initial Budgeted Cost	Revised Total Cost of Projects	Cost Over Run	Cumulative Actual Expenditure as on 31.3.2011
Public Works Department <sup>®</sup>	92	35.66	Not available	Not available	21.15
Water Resources Department (i) Tillari Irrigation Project	1	217.22	1612.15	1394.93	912.06
<b>Total</b>	<b>93</b>	<b>252.88</b>	<b>-</b>	<b>-</b>	<b>933.21</b>

(Source: Information furnished by concerned departments)

As per information received from the departments, as of 31 March 2011, there were 93 incomplete projects costing more than ₹ one crore each, on which ₹ 933 crore had already been expended. The Tillari Irrigation project, a joint venture of the Government of Maharashtra and the Government of Goa, which commenced in 1986 was incomplete mainly due to insufficient budgetary support and was expected to be completed in May 2013.

### 1.6.3 Investment and returns

As of 31 March 2011, Government had invested ₹ 382.16 crore in Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Banks (**Table 1.20**). The average return on this investment was 0.17 per cent in the last five years while the Government paid an average interest rate of 7.69 per cent on its borrowings during 2006-11.

**Table 1.20: Return on Investment**

Investment/Return/Cost of Borrowings	2006-07	2007-08	2008-09	2009-10	2010-11
Investment at the end of the year (₹ in crore)	266.06	299.17	329.66	362.75	382.16
Return (₹ in crore)	0.40	0.33	0.89	1.15	0.19
Return (per cent)	0.15	0.11	0.27	0.32	0.04
Average rate of interest on Government borrowings (per cent)	7.97	7.46	7.64	7.79	7.62
Difference between interest rate and rate of return (per cent)	7.82	7.35	7.37	7.47	7.58

(Source: Finance Accounts of the State)

The increase in investments of ₹ 19.41 crore during 2010-11 was mainly attributable to additional capital contributions to the Kadamba Transport Corporation (₹ 9.50 crore), Goa State Scheduled Tribes Finance and Development Corporation Ltd. (₹ 4.90 crore), Co-operative Banks and Societies (₹ 5.00 crore).

<sup>®</sup> Includes information furnished by Works Division-II, V, VII, IX, XIII, XIV, XV, XVI, XVII, XXIII and XVIII.

### 1.6.4 Departmental commercial undertakings

There are two departmentally managed quasi-commercial undertakings viz., the Electricity Department and the River Navigation Department in the State. The department-wise position of the investments made by the Government upto the year for which *proforma* accounts have been finalised, net profits/loss as well as return on capital invested in these undertakings are given in **Appendix 1.6**. It was observed that:

An amount of ₹ 635.52 crore had been invested by the State Government in the Electricity Department and the River Navigation Department at the end of the financial year upto which their accounts were finalised. As per the accounts for the year 2005-06, the Electricity Department earned a net profit amounting to ₹ 94.43 crore against a capital investment of ₹ 536.97 crore, thereby yielding a rate of return of 17.59 per cent.

The River Navigation Department was incurring losses every year and the accumulated deficit as at the end of the year 2004-05 was ₹ 96.15 crore as against the total investment of ₹ 98.55 crore. The Government needs to review its working so as to wipe out its losses in the short run and to make itself sustaining in the medium to long term. Though this was reported in Audit Reports for the year 2008-09 and 2009-10, no Action Taken Report has been received from the State Government.

### 1.6.5 Loans and advances by State Government

In addition to investments in co-operative societies, corporations and companies, the Government has also been providing loans and advances to many of these institutions/organizations. **Table 1.21** presents the outstanding loans and advances as on 31 March 2011, interest receipts *vis-à-vis* interest payments during the last three years.

**Table 1.21: Average Interest Received on Loans Advanced by the State Government**

	(₹ in crore)				
Quantum of Loans/Interest Receipts/ Cost of Borrowings	2006-07	2007-08	2008-09	2009-10	2010-11
Opening balance	50.38	52.74	71.15	90.05	114.54
Amount advanced during the year	8.14	24.59	28.67	37.22	15.92
Amount repaid during the year	5.78	6.18	9.77	12.73	14.70
Closing balance	52.74	71.15	90.05	114.54	115.76
<i>Of which</i> outstanding balance for which terms and conditions have been settled	--	--	--	--	--
Net addition	(+) 2.36	(+) 18.41	(+) 18.90	(+) 24.49	(+) 1.22
Interest receipts	2.03	2.19	2.07	1.90	1.87
Interest receipts as percentage of average outstanding loans and advances	3.94	3.54	2.57	1.86	1.62
Interest payments as percentage of outstanding fiscal liabilities of the State Government	7.50	7.11	7.23	7.38	7.23
Difference between interest payments and interest receipts ( <i>per cent</i> )	(-) 4.03	(-) 3.57	(-) 4.66	(-) 5.52	(-) 5.61

(Source: Finance Accounts of the State)

The total outstanding loans and advances as on 31 March 2011 was ₹ 115.76 crore (**Table 1.21**). The amount of loans disbursed during the year decreased from ₹ 37.22 crore in 2009-10 to ₹ 15.92 crore in 2010-11. Out of the total amount of loans and advances paid during the year, ₹ 2.41 crore went to Social Services and ₹ 1.51 crore to Economic Services. However, recovery of loans and advances increased from ₹ 12.73 crore to ₹ 14.70 crore during the current year, mainly on account of more recoveries from Urban development (₹ 0.13 crore) and Loans to Government Servants (₹ 5 crore).

### 1.6.6 Cash balances and investment of cash balances

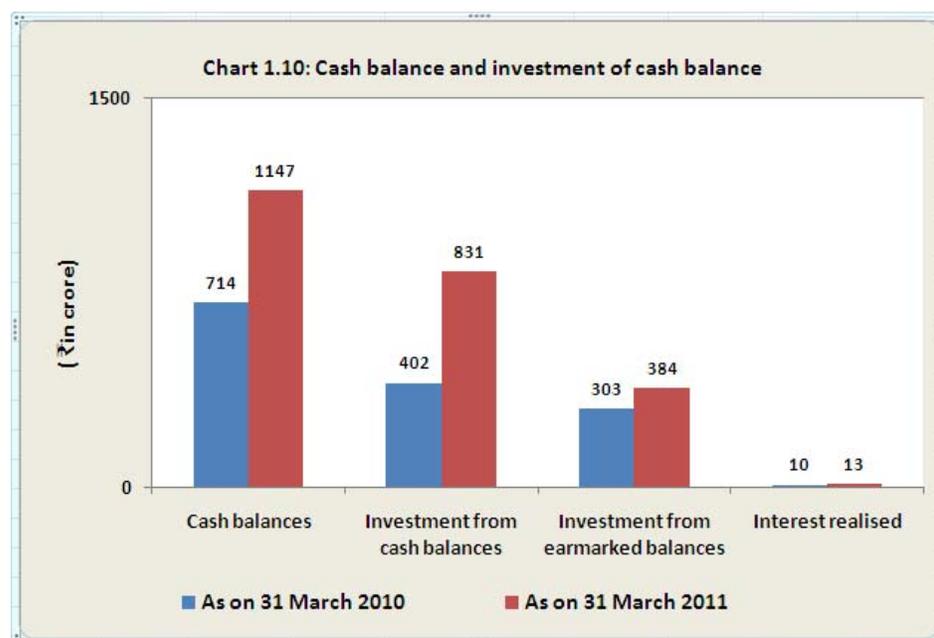
**Table 1.22 and Chart 1.10** depict the cash balances and investments made by the State Government out of cash balances during the year.

**Table 1.22: Cash balances and investment of cash balances**

(₹ in crore)

Particulars	As on 31 March 2010	As on 31 March 2011	Increase (+)/ Decrease(-)
Cash in treasuries	--	--	--
Deposits with Reserve Bank	6.41	(-) 69.20	(-) 75.61
Remittances in transit-Local	--	--	--
Cash with the departmental officers	1.48	1.48	--
Permanent advance for contingent expenditure with departmental officers	0.15	0.16	0.01
<b>Investments from cash balances (a to d)</b>	<b>402.12</b>	<b>831.08</b>	<b>428.96</b>
a. GOI Treasury Bills	400.02	829.81	429.79
b. GOI Securities	2.10	--	(-)2.10
c. Other Securities, if any specify	--	--	--
d. Other Investments	--	1.27	1.27
<b>Funds-wise break-up of investment from Earmarked balances (a to c)</b>	<b>303.49</b>	<b>383.79</b>	<b>80.30</b>
a. General and other Reserve Funds	104.84	133.20	28.36
b. Sinking Fund	198.65	250.59	51.94
c. Miscellaneous Deposits	--	--	--
<b>Total Cash Balances</b>	<b>713.65</b>	<b>1147.31</b>	<b>433.66</b>
Interest Realized	9.97	12.86	2.89

(Source : Finance Accounts of the State)



As seen from above, the interest amount realized from Government of India treasury bills was more by ₹ 3 crore as compared to the previous year. The State Government's cash balances at the end of the current year amounted to ₹ 1,147 crore which showed an increase by 60.76 per cent (₹ 433.66 crore) over the previous year. Of the above ₹ 830 crore was invested in Government of India treasury bills and ₹ 384 crore was invested in earmarked funds. However the balance with Reserve Bank of India was (-) ₹ 69.20 crore as on 31 March 2011. No ways and means advances were taken from Government of India during the year.

#### 1.6.6.1 Outstanding balances under the head 'Cheques and Bills'

This head is an intermediary accounting head for initial record of transactions which are to be cleared eventually. When a cheque is issued, the functional head is debited and the Major Head-8670-Cheques and Bills is credited. On clearance of the cheque by the bank, the minus credit is given to Major Head 8670-Cheques and Bills by crediting the Major Head-8675-Deposits with Reserve Bank and thereby reducing the cash balance of the Government. Thus, the outstanding balance under the Major Head 8670-Cheques and Bills represents the amount of unencashed cheques.

As on 31 March 2011, there was an outstanding balance (cumulative) of ₹ 326.96 crore and to this extent, the Government cash balance of (-) ₹ 69.20 crore (Deposits with the Reserve Bank of India) stood overstated.

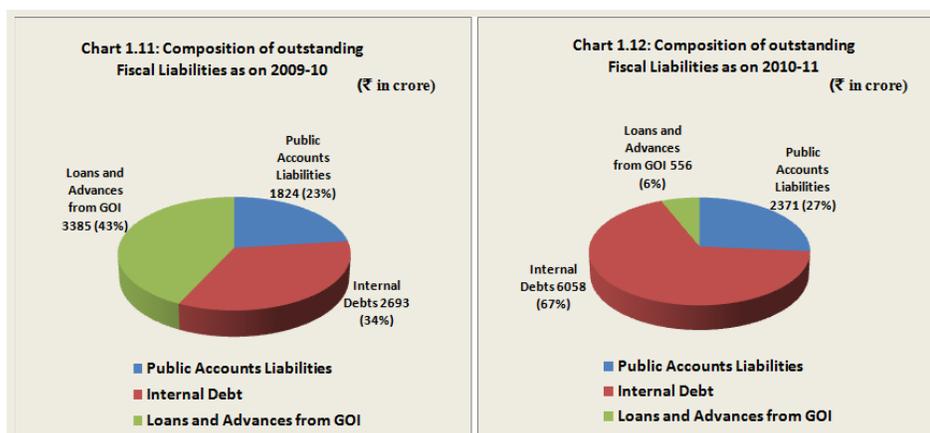
## 1.7 Assets and Liabilities

### 1.7.1 Growth and composition of assets and liabilities

In the existing cash-based Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix 1.3 Part-B** gives an abstract of such liabilities and the assets as on 31 March 2011, compared with the corresponding position on 31 March 2010. While the liabilities in **Appendix 1.3 Part-B** consist mainly of internal borrowings, loans and advances from the GOI, receipts from the Public Account and Reserve Funds, the assets mainly comprise the capital outlay and loans and advances given by the State Government and cash balances.

### 1.7.2 Fiscal liabilities

The composition of fiscal liabilities during the current year vis-a-vis the previous year is presented in **Charts 1.11** and **1.12**.



**Table 1.23** gives the fiscal liabilities of the State, their rate of growth, the ratio of these liabilities to GSDP, to revenue receipts and to the State's own resources as also the buoyancy of fiscal liabilities with reference to these parameters.

**Table-1.23: Fiscal liabilities – basic parameters**

	2006-07	2007-08	2008-09	2009-10	2010-11
<b>Fiscal Liabilities (₹ in crore)*</b>	5694	6289	7058	8075	8985
<b>Rate of Growth (per cent)</b>	13.47	10.44	12.22	14.40	11.26
<b>Ratio of Fiscal Liabilities to</b>					
<b>GSDP (per cent)</b>	34.57	32.50	31.56	31.19	30.07
<b>Revenue Receipts (per cent)</b>	218.16	213.62	200.05	196.95	165.10
<b>Own Resources (per cent)</b>	440.71	462.76	416.64	458.28	419.85
<b>Buoyancy of Fiscal Liabilities with reference to :</b>					
<b>GSDP (ratio)</b>	0.944	0.597	0.785	0.914	0.730
<b>Revenue Receipts (ratio)</b>	0.662	0.816	0.616	0.888	0.344
<b>Own Resources (ratio)</b>	0.030	0.022	0.029	0.031	0.026

(\* Figure in 2009-10 varies due to corrections)

The overall fiscal liabilities of the State increased at an average annual rate of 14.44 *per cent* during the period 2006-11. The growth rate decreased from 14.40 *per cent* in 2009-10 to 11.26 *per cent* in 2010-11. During 2010-11, the debt to GSDP ratio at 30.07 *per cent* was lower than the assessment of ThFC (33 *per cent*) and projections made in MTFPS (33.20 *per cent*). These liabilities were about 1.6 times the revenue receipts and four times the State's own resources at the end of 2010-11. The buoyancy of these liabilities with respect to GSDP during 2010-11 was 0.730.

Of the total fiscal liabilities, the share of public debt was maximum (74 *per cent*), followed by small savings<sup>5</sup>, provident fund (14 *per cent*), deposits<sup>6</sup> (10 *per cent*) and reserve funds (2 *per cent*). Fiscal liabilities increased by ₹ 910 crore from ₹ 8,075 crore in 2009-10 to ₹ 8,985 crore in 2010-11, mainly due to increase in Public Debt (₹ 537 crore), Reserve Fund (₹ 48 crore), Deposits (₹ 170 crore) and Small Savings and Provident Funds (₹ 155 crore).

The State Government set up a Consolidated Sinking Fund for amortization of open market loans. As on 31 March 2011, the outstanding balance in the Sinking Fund was ₹ 250.59 crore.

### 1.7.3 Status of guarantees – contingent liabilities

Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended.

The maximum amount for which guarantees were given by the State and outstanding guarantees for the last three years as given in the Statement 9 of the Finance Accounts (Vol-II), are at **Table 1.24**.

**Table-1.24: Guarantees given by the Government of Goa**

Guarantees	₹ in crore		
	2008-09	2009-10	2010-11
Maximum amount guaranteed	602.80	602.60	341.62
Outstanding amount of guarantees	165.66	147.84	170.02
Percentage of maximum amount guaranteed to total revenue receipt	17.09	14.70	6.27

(Source: Finance Accounts of the State)

The GFRBM Act, 2006 specified that the Government should cap the total outstanding guarantees within the specified limit under the Goa State Guarantees Act, 1993. The Goa Legislature had fixed a limit of ₹ 800 crore on the outstanding guarantees in March 2005. The outstanding guarantees at

<sup>5</sup> Small Savings and Provident Fund include State Provident Fund and Insurance and Pension Funds which are liable to be repaid by the Government to the subscribers and depositors.

<sup>6</sup> Deposits include Security Deposits, Deposits from Government Companies, Corporations *etc.*, Defined Contribution Pension Scheme for Government Employees and Civil Deposits, which are liable to be repaid by the Government to the subscribers and depositors.

₹ 170 crore during 2010-11 were well within the ceiling limit specified by the Legislature. The outstanding guarantees during 2010-11 were 0.56 per cent of the GSDP.

The State has set up a Guarantee Redemption Fund during 2003-04 with the objective of meeting the payment of obligations arising out of the guarantees issued by the State Government on behalf of state level bodies. The amount invested against this fund as on 31 March 2011 was ₹ 125.90 crore.

The State Government has exempted the borrowing institutions from the payment of guarantee fees. No guarantee was invoked during 2010-11.

## 1.8 Debt Sustainability

Apart from the magnitude of debt of State Government, it is important to analyze various indicators that determine the debt sustainability of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilization; sufficiency of non-debt receipts; net availability of borrowed funds; burden of interest payments (measured by interest payments to revenue receipts ratio) and maturity profile of State Government securities. **Table 1.25** analyzes the debt sustainability of the State according to these indicators for the period of three years beginning from 2008-09.

**Table-1.25: Debt sustainability: indicators and trends**

Indicators of debt sustainability	2008-09	2009-10	2010-11
Debt Stabilization (₹ in crore) (Quantum Spread + Primary Deficit)	2.65	(-)213.70	715.85
Sufficiency of non-debt receipts (Resource Gap) (₹ in crore)	(-)276.00	(-)422.00	(-)669.00
Net Availability of Borrowed Funds (₹ in crore)	260.00	261.00	260.00
Burden of Interest Payments (IP/RR Ratio) (in per cent)	0.15	0.14	0.11

(Source: Finance Accounts of the State)

### Debt Stabilisation

A necessary condition for stability states that if the rate of growth of the economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided the primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate *minus* interest rate) and quantum spread (Debt multiplied by rate spread), the debt sustainability condition states that if the quantum spread together with primary deficit is zero, the debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.

**Table 1.25** reveals the emergence of positive sum of quantum spread and primary deficit in 2008-09 which turned negative in 2009-10. However the

emergence of positive sum of quantum spread and a primary deficit in the current year indicates the improvement towards the debt stabilization.

### Sufficiency of Non-Debt Receipts

For debt stability and its sustainability, the incremental non-debt receipts of the State should be adequate to cover the incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

The persistent negative resource gap indicates the non-sustainability of debt while the positive resource gap strengthens the capacity of the State to sustain the debt. During 2008-09 to 2010-11 there was a negative resource gap indicating the risk of non-sustainability of debt.

### Net availability of borrowed funds

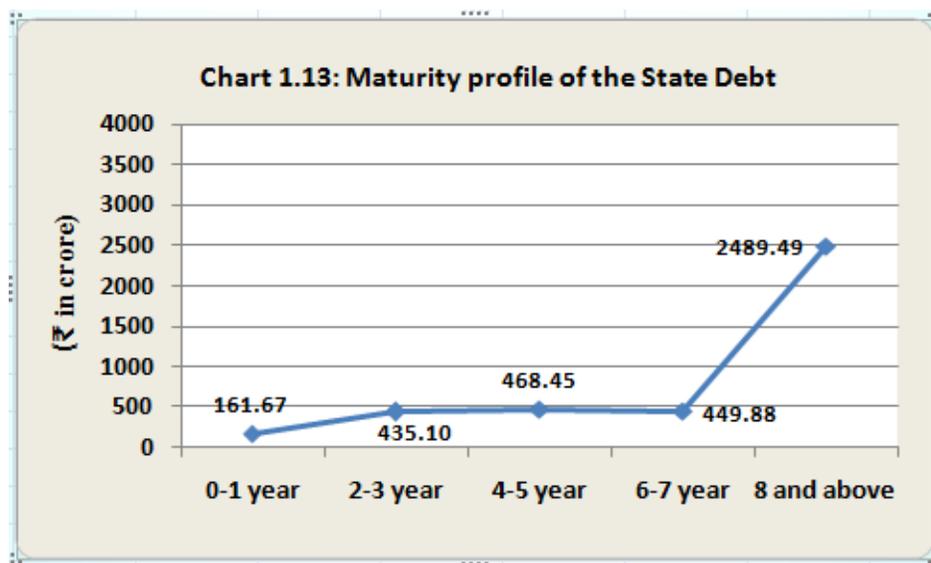
Net availability of borrowed funds is defined as the ratio of debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption.

During 2010-11, Government raised internal debt of ₹ 717 crore, Government of India loans of ₹ 28 crore and other obligations of ₹ 294 crore. Government repaid internal debt of ₹ 182 crore, GOI loans of ₹ 26 crore and discharged other obligations of ₹ 139 crore and paid interest of ₹ 650 crore resulting in net increase in debt receipts by ₹ 42 crore during the year.

**Table 1.26: Maturity profile of State debt**

<i>(₹ in crore)</i>		
Maturity Profile (in years)	Amount	Per cent
0 – 1	161.67	4.04
2 – 3	435.10	10.87
4 – 5	468.45	11.70
6 – 7	449.88	11.23
8 and above	2340.00	58.43
Loans pertaining to Ex-Union Territory	149.49	3.73
<b>Total</b>	<b>4004.59</b>	<b>100.00</b>

(Source: Finance Accounts of the State)



The maturity of the State Debt as per **Table 1.26** and **Chart 1.13** indicates that nearly 26.61 *per cent* of the total State debt is repayable within the next five years while the remaining 73.39 *per cent* is payable in more than five years. It further indicates that the liability of the State to repay the debt would be ₹ 468.45 crore during the period 2014-16 and ₹ 2,939.37 crore from 2016-17 onwards which would put a strain on the Government budget during that period. The State may have to borrow further to repay those loans.

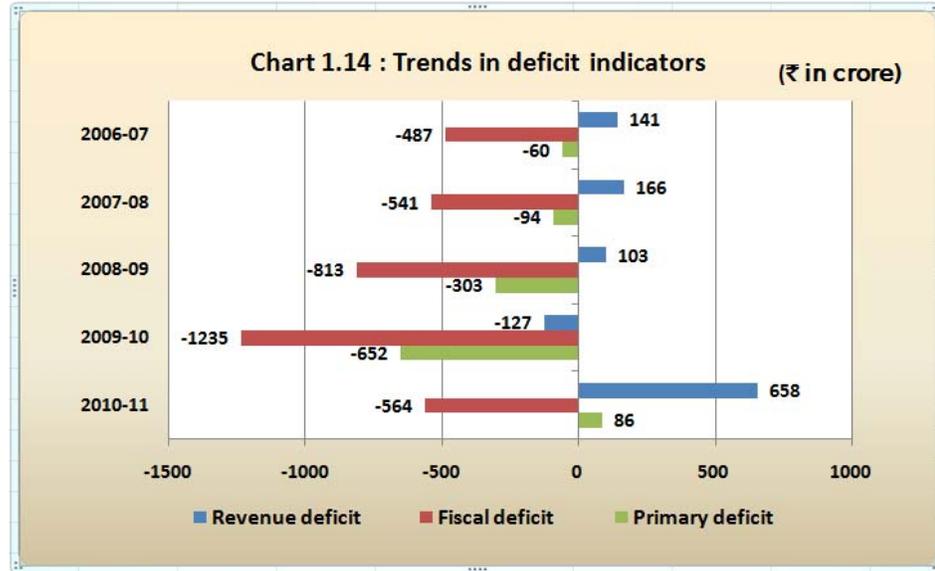
A well thought out debt repayment strategy will have to be worked out by the Government to ensure that no additional borrowings, which mature in these critical years, are made.

## 1.9 Fiscal Imbalances

Three key fiscal parameters - revenue, fiscal and primary deficits - indicate the extent of overall fiscal imbalances in the Finances of the State Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and the resources raised are applied are important pointers to its fiscal health. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and fiscal deficits vis-a-vis targets sets under GFRBM Act/rules for the financial year 2010-11.

### 1.9.1 Trends in deficits

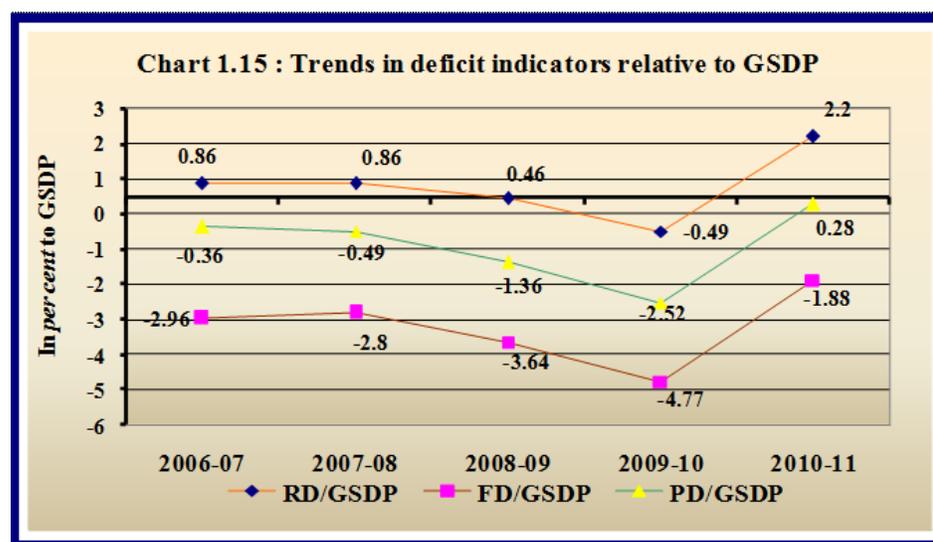
**Charts 1.14 and 1.15** present the trends in deficit indicators over the period 2006-11:



**Chart 1.14** shows that revenue surplus of ₹ 141 crore in 2006-07 had increased to ₹ 166 crore during 2007-08. However, the revenue surplus decreased to ₹ 103 crore in 2008-09 and into revenue deficit of ₹ 127 crore in 2009-10, mainly due to a sharp increase in revenue expenditure by 23 per cent as against an increase in revenue receipts of only 16 per cent. However, during 2010-11, the State achieved a revenue surplus of ₹ 658 crore mainly due to a sharp increase in revenue receipts by 33 per cent as against increase in revenue expenditure by 13 per cent.

The fiscal deficit of ₹ 1,235 crore during 2009-10 decreased to ₹ 564 crore, which was mainly due to revenue surplus (₹ 658 crore) and increase in net capital expenditure (₹ 137 crore) over the previous year. It constituted 1.88 per cent of GSDP, which was within the limit of 3 per cent projected by the ThFC.

There was an increase of ₹ 67 crore in interest payments over the previous year. However, the primary deficit took a turnaround from ₹ 652 crore in 2009-10 and resulted in a primary surplus of ₹ 86 crore during 2010-11 mainly due to sharp decrease of ₹ 671 crore in fiscal deficit.



### 1.9.2 Decomposition and financing pattern of fiscal deficit

The financing pattern of the fiscal deficit has undergone a compositional shift as reflected in the **Table 1.27**.

**Table 1.27: Components of fiscal deficit and its financing pattern**

		(₹ in crore)				
Particulars		2006-07	2007-08	2008-09	2009-10	2010-11
<b>Decomposition of Fiscal Deficit</b>		<b>487</b>	<b>541</b>	<b>813</b>	<b>1235</b>	<b>564</b>
1	Revenue Deficit/Surplus	(+) 141	(+) 166	(+) 103	(-) 127	(+) 658
2	Net Capital Expenditure	626	688	897	1084	1221
3	Net Loans and Advances	2	19	19	24	01
<b>Financing Pattern of Fiscal Deficit*</b>						
1	Market Borrowings	81	369	404	517	211
2	Loans from GOI	508	74	5	(-) 160	1
3	Loans from Financial Institutions	(-) 23	(-) 7	87	97	325
4	Ways and Means	-	-	-	-	--
5	Small Savings, PF etc.	59	89	166	252	155
6	Deposits and Advances	51	69	106	137	170
7	Suspense and Miscellaneous	(-) 49	90	(-) 37	91	--
8	Remittances	(-) 1	51	-	71	5
9	Reserve Fund	32	35	148	155	128
10	Contingency Fund	-	-	-	(-) 3	3
11	Increase(-)/Decrease(+) in cash balance	(-) 171	(-) 229	(-) 66	(+) 78	(-) 434
<b>12</b>	<b>Overall Deficit</b>	<b>487</b>	<b>541</b>	<b>813</b>	<b>1235</b>	<b>564</b>

\*All these figures are net of disbursements/outflows during the year

(Source: Finance Accounts of the State)

The large fiscal deficit during 2009-10 was the combined effect of revenue deficit and large net capital expenditure. This reduced by ₹ 671 crore during 2010-11 due to the increase in revenue. The net capital expenditure as a percentage of the fiscal surplus increased from 128 per cent during 2006-07 to 216 per cent in 2010-11. During 2009-10, capital expenditure was lower at 87 per cent of fiscal deficit, as a part of it was met out of revenue.

### 1.9.3 Quality of deficit/surplus

The ratio of revenue deficit to fiscal deficit and the decomposition of primary deficit into primary revenue deficit and capital expenditure (including loans and advances) would indicate the quality of deficit in the States' finances. The ratio of revenue deficit to fiscal deficit indicates the extent to which borrowed funds were used for current consumption. Further, the persistently high ratio of revenue deficit to fiscal deficit also indicates that the asset base of the State was continuously shrinking and a part of borrowings (fiscal liabilities) were not having any asset backup. The bifurcation of the primary deficit shown in **Table 1.28** indicates the extent to which the deficit has been on account of enhancement in capital expenditure which may be desirable to improve the productive capacity of the State's economy.

**Table 1.28: Primary deficit/surplus – bifurcation of factors**

(₹ in crore)

Year	Non-debt receipts	Primary Revenue Expenditure	Capital Expenditure	Loans and Advances	Primary Expenditure	Primary revenue deficit(-)/surplus(+)	Primary deficit (-)/surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2006-07	2616	2042	626	8	2676	574	(-) 60
2007-08	2950	2331	688	25	3044	619	(-) 94
2008-09	3538	2915	897	29	3841	623	(-) 303
2009-10	4113	3644	1084	37	4765	469	(-) 652
2010-11	5457	4134	1221	16	5371	1323	(+) 86

(Source: Finance Accounts of the State)

During the period 2006-11, non-debt receipts of the State were enough to meet the primary revenue expenditure<sup>7</sup> requirements in the revenue account. However, except for the current year, non-debt receipts were not enough to meet the primary expenditure resulting in primary deficit.

The capital expenditure as a percentage to primary expenditure decreased from 23.39 per cent during 2006-07 to 23.35 per cent during 2008-09. However, it remained constant at 22.73 per cent during 2009-10 and 2010-11.

## 1.10 Conclusion

### Pattern of Revenue and Expenditure

The revenue receipts increased during the year by 33 per cent over the previous year due to increase in tax revenue (21 per cent), non-tax revenue (31 per cent) and Central tax transfers (37 per cent). The revenue receipts were higher by 35 per cent than the MTFPS for the year 2010-11. The non-tax revenue of the Government was higher than the projections made in the ThFC by 245 per cent and MTFPS by 175 per cent (**Paragraph 1.3**).

<sup>7</sup> Primary expenditure of the State defined as the total expenditure net of the interest payments indicates the expenditure incurred on the transactions undertaken during the year.

The growth rate of the State's own taxes was much higher than that of the GSDP of the State.

The revenue expenditure increased by 13 *per cent* over the previous year and constituted 79.45 *per cent* of the total expenditure during 2010-11. The NPRE constituted 81 *per cent* of the revenue expenditure. The Plan revenue expenditure and NPRE increased by 22 *per cent* and 11 *per cent* respectively over the previous year.

Capital expenditure, which constituted 20 *per cent* of the total expenditure, increased during 2010-11 by 13 *per cent* over the previous year (**Paragraph 1.4.1**).

The expenditure on salaries and wages was 21 *per cent* of the total Revenue receipts during 2010-2011. During 2001-02 to 2009-10, the compound annual growth rate of salary and wages (14.99 *per cent*) was higher than the growth rate of other General Category States (11.45 *per cent*). However, the growth rate for the period 2001-02 to 2010-11 decreased to 14.14 *per cent*.

Expenditure under subsidies increased by 24 *per cent* over the previous year and constituted 1.19 *per cent* of total expenditure during the current year (**Paragraph 1.4.2**).

Financial assistance to local bodies and other institutions (₹ 736 crore), constituted 15 *per cent* of the revenue expenditure during 2010-11. (**Paragraph 1.4.3**).

Despite being reported in the previous Audit Report for the years 2008-09 and 2009-10, the State Government did not take any action to wipe off the losses of the State-run "River Navigation Department". The department registered an accumulated deficit of ₹ 96.15 crore against the total investment of ₹ 98.55 crore at the end of 2004-05 (**Paragraph 1.6.4**).

The growth rates of the revenue receipts (33 *per cent*) and revenue expenditure (13 *per cent*) over the previous year increased. As against a revenue deficit of ₹ 127 crore during 2009-10, the state achieved a revenue surplus of ₹ 658 crore during 2010-11. The fiscal deficit (₹ 564 crore) also decreased as compared to the previous year and constituted 1.88 *per cent* of GSDP, which was within the limit (three *per cent*) (**Paragraph 1.9.1**).

### **Debt Management**

During 2010-11, the fiscal liabilities (₹ 8,985 crore) increased over the previous year. The fiscal liabilities to GSDP ratio at 30.07 *per cent* was lower than the assessment of 33 *per cent* made by the ThFC. These liabilities were about 1.6 times the revenue receipts (**Paragraph 1.7.2**).

The emergence of a positive sum of quantum spread and primary deficit in 2010-11 indicated an improvement towards debt stabilization. The persistent

negative resource gap in the State during 2008-09 to 2010-11 indicated the risk of non-sustainability of debt (**Paragraph 1.8**).

### **Review of Government investments**

The average return on the State Government's investment in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives varied between 0.04 to 0.32 *per cent* in the past three years while the Government paid an average interest of 7.62 to 7.79 *per cent* on this investment (**Paragraph 1.6.3**).

### **Prudent cash management**

Cash balances of the State at the close of the year 2010-11 (₹ 1,147.31 crore) increased by 61 *per cent* over 2009-10 (**Paragraph 1.6.6**).

### **Oversight of funds transferred directly from the GOI to the State implementing agencies**

GOI directly transferred ₹ 467.53 crore to the State implementing agencies during 2010-11. Funds transferred directly from the GOI to State implementing agencies resulted in non-monitoring of the expenditure incurred by them on various schemes as these funds are not reflected in the State budget. This also inhibits the requirement of transparency in fiscal operations and thus bypasses accountability (**Paragraph 1.2.2**).

## **1.11 Recommendation**

- In view of the large revenue arrears, being 14.09 *per cent* of the State's own resources, the government needs to step up the recovery of revenue arrears.
- The Government should take steps to ensure better value for money in investments. Otherwise, high-cost borrowed funds will continue to be invested in projects with low financial returns. Projects which are justified on account of low financial but high socio-economic returns may be identified and prioritized with full justification for channeling high-cost borrowings there.
- The Government should ensure proper accounting of the funds transferred to State implementing agencies and the updated information should be validated by the Directorate of Accounts, Government of Goa for proper monitoring of the expenditure incurred by the implementing agencies.
- The Government needs to review the working of quasi-commercial undertakings so as to wipe out the losses in the short run and to make itself sustaining in the medium to long term.
- A well thought out debt repayment strategy on borrowed funds will have to be worked out by the Government to ensure that no additional borrowings, which mature in the next eight critical years, are made.

## CHAPTER - II

# FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

### 2.1 Introduction

**2.1.1** Appropriation Accounts are accounts of the expenditure, voted and charged, of the Government for each financial year, compared with the amounts of the voted grants and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Acts. These accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations distinctly and indicate actual capital and revenue expenditure on various specified services *vis-a-vis* those authorized by the Appropriation Acts in respect of both charged and voted items of the budget. The Appropriation Accounts thus facilitate the management of finances and monitoring of budgetary provisions and are therefore, complementary to the Finance Accounts.

**2.1.2** Audit of appropriations by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under various grants is within the authorization given under the Appropriation Acts and whether the expenditure required to be charged under the provisions of the Constitution is so charged. It also ascertains whether the expenditure so incurred is in conformity with law, relevant rules and regulations and instructions.

**2.1.3** The Finance Department of the State Government is responsible for preparation of the annual budget by obtaining estimates from various departments. The departmental estimates of receipts and expenditure are prepared by Controlling Officers on the advice of the heads of departments and submitted to the Finance Department on prescribed dates. The Finance Department consolidates the estimates and prepares the Detailed Estimates called 'Demand for Grants'. In the preparation of the budget, the aim should be to achieve as close an approximation to the actuals as possible. This demands the exercise of the utmost foresight both in estimating revenue and anticipating expenditure. An avoidable extra provision in an estimate is as much a budgetary irregularity as an excess in the sanctioned expenditure. The budget procedure envisages that the sum provided in an estimate of expenditure on a particular item must be that sum which can be expended in the year and neither larger nor smaller. A saving in an estimate constitutes as much of a financial irregularity as an excess in it. The budget estimates of receipts should be based on the existing rates of taxes, duties, fees etc.

Deficiencies in financial management and budgetary control are discussed in the subsequent paragraphs.

## 2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2010-11 against 83 grants/appropriations is as given in **Table 2.1**:

**Table 2.1: Summarised Position of Actual Expenditure vis-à-vis Original/Supplementary Provisions**

(₹ in crore)

	Nature of expenditure	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure	Saving (-)/ Excess(+)
<b>Voted</b>	I. Revenue	4385.06	265.31	4650.38	4157.60	-492.78
	II. Capital	1479.08	227.88	1706.96	1260.27	-446.69
	III. Loans & Advances	20.50	2.40	22.90	15.92	-6.98
<b>Total voted</b>		<b>5884.65</b>	<b>495.59</b>	<b>6380.24</b>	<b>5433.79</b>	<b>-946.45</b>
<b>Charged</b>	I. Revenue	683.94	0.35	684.29	685.95	1.66
	II. Capital	0.00	2.35	2.35	0.65	-1.70
	III. Public Debt	309.36	0.00	309.36	207.99	-101.37
<b>Total Charged</b>		<b>993.30</b>	<b>2.70</b>	<b>996.00</b>	<b>894.59</b>	<b>-101.41</b>
<b>Grand Total</b>		<b>6877.95</b>	<b>498.29</b>	<b>7376.24</b>	<b>6328.38</b>	<b>-1047.86</b>

(Source: Appropriation Accounts of the State Government)

**Note:** The expenditure includes the recoveries of revenue expenditure amounting to ₹ 59.77 crore and capital expenditure amounting to ₹ 39.72 crore adjusted as reduction of expenditure.

Supplementary provisions of ₹ 498.29 crore obtained during the year constituted 7.25 per cent of the original provision as against 10.77 per cent in the previous year.

The overall savings of ₹ 1,047.86 crore were the result of savings of ₹ 1,050.60 crore in 79 grants and two appropriations under the Revenue Section and 62 grants under the Capital Section and one appropriation (Public Debt-Repayments), offset by excess of ₹ 2.74 crore in one grant and one appropriation under the Revenue Section.

As may be seen from the above table, against the original provision of ₹ 6,877.95 crore, expenditure of only ₹ 6,328.38 crore was incurred. There was no requirement of supplementary funds. The actual savings of ₹ 1,047.86 crore, constituting 210 per cent of the supplementary budget of ₹ 498.89 crore, clearly indicate inaccurate estimation of funds and lack of control mechanism. Cases where supplementary provisions proved unnecessary as the expenditure did not come up to the level of the original provisions are discussed in **paragraph 2.3.5**.

## 2.3 Financial Accountability and Budget Management

### 2.3.1 Appropriations vis-à-vis Allocative Priorities

Appropriation audit revealed that in 20 cases, savings exceeded ₹ two crore in each case and by more than 20 per cent of the total provision (**Appendix 2.1**). A list of grants where savings exceeded ₹ 50 crore is given in **Table 2.2**.

**Table 2.2: List of Grants with Savings of ₹ 50 crore and above**

(₹ in crore)

Sl. No.	No. and Name of Grant	Original	Supplementary	Total	Actual Expenditure	Savings
<b>REVENUE (VOTED)</b>						
1	32- Finance	53.45	-	53.45	1.39	52.06
2	55-Municipal Administration	124.24	13.71	137.95	77.46	60.49
<b>CAPITAL (VOTED)</b>						
3	21- Public Works	403.76	41.30	445.06	382.24	62.82
4	32-Finance	279.15	50.00	329.15	151.51	177.64
5	42- Sports and Youth Affairs	25.98	66.50	92.48	15.67	76.81

(Source: Appropriation Accounts of the State)

The Government attributed the savings to:-

#### Grant number 32- Finance

Savings in consultancy fees due to non-engagement/delay in appointment of Consultants.

#### Grant number 21 - Public Works

Non-execution of some of the planned works on water supply and sanitation, non-execution of work under Scheduled Tribe development scheme etc.

#### Grant number 42 - Sports and Youth Affairs

Non-finalisation of Pattern of Assistance by the Government for release of grants for 36<sup>th</sup> National Games and partly due to slow on-going departmental works undertaken by Public Works Department for construction of Play grounds, Sports complexes etc.

#### Grant number 55 - Municipal Administration

Non-receipt of grants from Government of India for grants to Local Bodies under Twelfth Finance Commission and non-receipt of proposal from Goa State Urban Development Agency for release of funds under Jawaharlal Nehru National Urban Renewal Mission.

### 2.3.2 Persistent Savings

In 14 cases, during the last five years, there were persistent savings of more than one crore in each case, as shown in **Table 2.3**.

Table 2.3: List of grants indicating persistent savings during 2006-11

(₹ in crore)

Sl. No.	Number and name of the grant	Amount of savings (Per cent to total grant)				
		2006-07	2007-08	2008-09	2009-10	2010-11
<b>Revenue-Voted</b>						
1	8- Treasury and Accounts Administration (North Goa)	19.50 (10.99)	48.45 (24.00)	57.27 (19.91)	325.50 (47.27)	126.92 (24.36)
2	19- Industries, Trade and Commerce	15.16 (60.82)	13.43 (69.70)	4.65 (20.83)	4.34 (17.05)	4.63 (15.87)
3	21-Public Works	7.92 (3.28)	6.94 (2.50)	2.96 (0.87)	5.23 (1.26)	9.06 (2.07)
4	31-Panchayats	1.02 (2.20)	6.81 (14.65)	8.28 (12.43)	13.24 (15.50)	1.49 (1.76)
5	34-School Education	3.97 (1.28)	3.20 (1.08)	51.79 (11.44)	15.55 (2.99)	20.09 (3.19)
6	45-Archives and Archaeology	1.77 (48.86)	1.38 (36.89)	2.10 (40.78)	2.79 (39.44)	3.20 (32.62)
7	48-Health Services	2.81 (3.92)	4.15 (5.51)	6.41 (5.56)	5.68 (4.32)	13.25 (7.90)
8	55-Municipal Administration	68.87 (64.89)	63.17 (59.83)	70.48 (59.15)	66.41 (51.90)	60.49 (43.85)
9	57-Social Welfare	2.17 (2.78)	6.46 (4.09)	16.61 (12.11)	11.12 (7.17)	13.73 (8.53)
10	65-Animal Husbandry and Veterinary Services	1.54 (8.22)	2.49 (13.08)	5.15 (19.00)	1.92 (6.41)	5.98 (19.38)
11	67-Ports Administration	1.02 (22.16)	1.23 (27.40)	1.58 (26.17)	1.80 (25.58)	1.08 (17.10)
<b>Capital-Voted</b>						
12	18- Jails	4.88 (79.58)	5.55 (74.03)	9.96 (84.67)	13.27 (76.79)	1.74 (13.91)
	21- Public Works	77.94 (27.80)	75.64 (25.45)	81.59 (23.01)	27.01 (7.11)	62.82 (14.11)
	45- Achieves and Archaeology	5.34 (97.09)	5.04 (91.59)	3.99 (36.26)	1.94 (18.50)	1.29 (17.86)
	67- Ports Administration	4.44 (95.93)	2.88 (64.00)	3.41 (66.24)	3.08 (33.53)	16.42 (84.12)
13	74- Water Resources	5.43 (3.29)	6.24 (3.71)	2.84 (1.51)	6.16 (3.17)	10.14 (4.56)
14	78- Tourism	2.90 (58.43)	1.24 (13.06)	1.17 (7.84)	2.34 (8.01)	26.58 (53.22)

It was observed that persistent savings of more than ₹ 25 crore were observed in Grant no. 55 (Revenue- voted) and Grant no. 21 (Capital- voted) during the years 2006-11.

The persistent savings indicated that the budgetary controls in the departments were not effective.

### 2.3.3 Excess over provisions relating to previous years requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get the excess over a grant/appropriation regularized by the State Legislature. Although no time limit for regularization of expenditure has been prescribed under the Article, the regularization of excess expenditure is done after the completion of discussion on the Appropriation Accounts by the Public Accounts Committee (PAC). However, excess expenditure amounting to ₹ 7.63 crore for the years 2007-08 to 2009-10 was still to be regularized. The year-wise amount of excess expenditure pending regularization for grant/appropriations are summarised in **Table 2.4**.

**Table 2.4: Excess over provisions relating to previous years requiring regularization**

*(Amount in ₹)*

Year	Number of	Amount of excess over provision	Status of Regularization
	Grants/Appropriation		
2007-08	1	257094	Yet to be discussed by PAC
2008-09	3	301034	
2009-10	2	75703905	
<b>Total</b>	<b>6</b>	<b>76262033</b>	

*(Source: Appropriation Accounts of the State)*

Non-regularisation of the excess over grant/appropriation over the years is a breach of legislative control over grants/appropriation.

### 2.3.4 Excess over provisions during 2010-11 requiring regularization

During 2010-11 excess expenditure was incurred in two grants/appropriations over the amount authorized by the legislature. The excess expenditure requires regularization under Article 205 of the Constitution. The details are given in **Table 2.5**.

**Table 2.5: Excess over provisions requiring regularization during 2010-11**

*(Amount in ₹)*

Sl. No.	Number and title of Grant/Appropriation	Total grant / Appropriation	Expenditure	Excess
1	39- Government Polytechnic (Curchorem) (Revenue- Voted)	22900000	23320927	420927
2	Appropriation Debt Services (Revenue-charged)	6776624000	6803618644	26994644
<b>Total</b>		<b>6799524000</b>	<b>6826939571</b>	<b>27415571</b>

*(Source: Appropriation Accounts of the State)*

The excess expenditure under Appropriations for Debt Services was mainly due to the increased expenditure on interest from NSSF and NABARD.

### 2.3.5 Unnecessary/Excessive/Inadequate supplementary provision

Supplementary provisions aggregating ₹ 38.78 crore obtained in 13 cases of ₹ 10 lakh or more in each case during the year, proved unnecessary as the expenditure did not come up to the levels of the original provisions as detailed in **Appendix 2.2**.

### 2.3.6 Excessive/unnecessary/insufficient re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation where savings are anticipated to another unit where additional funds are needed. Re-appropriation proved injudicious in view of the excessive or insufficient provision and resulted in savings/excess of over ₹ 10 lakh in 14 major heads as detailed in **Appendix 2.3**. Some of the cases are discussed below:

In grant No. 61 (Craftsmen Training), augmentation of funds through re-appropriation (₹ 8.57 lakh) proved unnecessary due to savings of ₹ 27.62 lakh.

In grant No. 74 under Capital outlay on Flood control projects, withdrawal of ₹ 68.27 lakh by re-appropriation proved insufficient due to excess expenditure of ₹ 49.93 lakh.

In grant No. 21 (Public Works), augmentation of funds of ₹ 21.20 crore through re-appropriation under Tribal area sub plan proved insufficient due to excess expenditure of ₹ 10.25 crore.

### 2.3.7 Unexplained re-appropriations

In the re-appropriation statement, the reasons for the additional expenditure and the savings should be explained and general expressions such as “economy measures”, “austerity measures” “budget inadequate” etc., should be avoided. However, a scrutiny of re-appropriation order issued by various departments revealed that in respect of 152 out of 459 items (33%), the reasons given for additional provision/withdrawal of provision in re-appropriation orders were of general nature.

### 2.3.8 Substantial surrenders

Out of the total provision of ₹ 226.79 crore, substantial surrenders amounting to ₹ 180.57 crore were made from 10 grants on account of either non-implementation or slow implementation of schemes/programmes. The details of the cases where the surrenders were more than 50 per cent of the provisions are given in **Appendix 2.4**.

The departments attributed the substantial surrenders to:

**32-Finance:** Non-claiming of interest subsidy on loan disbursed by the Educational Development Corporation towards Chief Ministers Rozgar Yojana Scheme and non-engagement of consultants.

**42-Sports:** Delay in completion of works undertaken by Public Works Department and non-finalisation of pattern of assistance by Government for release of grants for 36<sup>th</sup> National Games.

**47-Goa Medical College:** Less number of major works undertaken by Public Works Department and non-purchase of machinery equipment.

**49-Institute of Psychiatry and Human Behaviour:** Non-finalization of tender towards purchase of equipment and ban on purchase of vehicles.

**52-Labour:** Non-launching of Swarnajayanthi Aarogya Bima Yojna Scheme.

**54-Town and Country Planning:** Non-acquisition of office premises and work of roads undertaken by Panaji Planning and Development Authority.

**66-Fisheries and 67-Ports Administration:** Non-execution of works undertaken by Public Works Department.

**68-Forests:** Non-availability of suitable land for construction of building.

### *2.3.9 Surrenders in excess of actual savings*

In four cases, the amounts surrendered (₹ 10 lakh or more in each case) were in excess of the actual savings, indicating lack of or inadequate budgetary control in these departments. As against savings of ₹ 24.35 crore, the amount surrendered was ₹ 25.66 crore, resulting in excess surrender of ₹ 1.31 crore. Details are given in **Appendix 2.5**.

Further, in respect of Appropriation-Debt Services (charged), though an excess expenditure of ₹ 2.70 crore was incurred, an amount of ₹ 29.75 crore was surrendered in March 2011, indicating non-existence of any budgetary control mechanism.

### *2.3.10 Anticipated savings not surrendered*

Rule 56 of the General Financial Rules, 2005 provides that the spending departments are required to surrender the grants/appropriations or portions thereof to the Finance Department as and when savings are anticipated. At the close of the year 2010-11, there were five grants/appropriations, where no expenditure was incurred and the entire amount was surrendered in the last month of the financial year by the concerned departments. The total amount involved in these cases was ₹ 14.93 crore (**Appendix 2.6**). Further, there were seven grants/appropriations in which savings occurred but no part of them had been surrendered by the concerned departments. The total amount involved in these cases was ₹ 8.47 crore (**Appendix 2.7**). Similarly, out of total savings of ₹ 413.07 crore under 27 other grants/appropriations (savings of ₹ 10 lakh and above) ₹ 115.84 crore was not surrendered, details of which are given in **Appendix 2.8**. Besides in 22 cases, (surrender of funds in excess of ₹ 5 crore), ₹ 672.56 crore was surrendered in the last month of the financial year

(Appendix 2.9) indicating inadequate financial control and the fact that these funds could not be utilised for other development purposes.

### 2.3.11 Rush of expenditure

Rule 56 (3) of the General Financial Rules, 2005 provides that rush of expenditure, particularly in the closing months of the financial year shall be regarded as a breach of financial propriety and is to be avoided. Table- 2.6 presents the major heads where the expenditure exceeded ₹ five crore, which were also 50 per cent or more than 50 per cent of the total expenditure incurred in March 2011.

**Table 2.6: Details of expenditure exceeding ₹ five crore and also more than 50 per cent total expenditure incurred in March 2011**

(₹ in crore)

Sl. No.	Major Head	Total Expenditure during the year	Expenditure during last quarter of the year		Expenditure during March 2011	
			Amount	Percentage of Total expenditure	Amount	Percentage of Total expenditure
1	2225	22.44	19.58	87	15.97	71
2	4210	15.80	13.46	85	11.79	74
3	4801	192.97	159.25	82	151.54	78
4	5055	19.41	15.59	80	15.57	80
5	5053	50.00	40.00	80	40.00	80
6	4702	35.15	26.60	75	21.33	60
7	2711	14.79	10.45	70	8.30	56
8	4711	50.47	34.72	68	28.52	56
9	4202	86.03	56.92	66	51.61	59
10	2851	30.29	18.60	61	15.73	51
11	2236	13.75	8.07	58	7.58	55
12	2852	45.28	29.43	64	22.46	50
<b>Total</b>		<b>576.38</b>	<b>432.67</b>	<b>75</b>	<b>390.40</b>	<b>67</b>

(Source: Directorate of Accounts)

In respect of 30 Major Heads more than 50 per cent of expenditure was incurred either during the last quarter or during the last month of the financial year. Details are given in Appendix- 2.10. Uniform flow of expenditure is a primary requirement of proper budgetary control which was lacking during 2010-11.

## 2.4 Unreconciled expenditure

To enable Controlling Officers of departments to exercise effective control over expenditure to keep it within the budget grants and to ensure accuracy of their accounts, departmental officers are required to reconcile periodically and before the close of the accounts of a year, the departmental figures of expenditure with those recorded in the books of the Director of Accounts. The Public Accounts Committee in its forty-eighth report (1992) had desired that punitive action should be taken against erring Budget Controlling Authorities (BCAs). Even though non-reconciliation of departmental figures is pointed

out regularly in Audit Reports, lapses on the part of Controlling Officers in this regard continued to persist during 2010-11 also. During 2010-11, 23 out of 85 BCAs, had not carried out such reconciliations for the entire year in respect of 760 units under their control, involving ₹ 1,650.56 crore and 11 BCAs had carried out such reconciliations only for part of the year in respect of 552 units under their control, involving ₹ 147.97 crore. The unreconciled periods in case of the partially reconciled units ranged from one to nine months. The details of the major BCAs, who did not reconcile the expenditure are detailed in **Table 2.7**.

**Table 2.7: Budget Controlling Authorities who did not reconcile their figures**

		(₹ in crore)
Sl. No.	Budget Controlling Authority who did not reconcile their figures	Amount not reconciled
1	Secretary, Legislature	15.57
2	District & Session Judge, South Goa	10.37
3	Collector, North Goa	13.53
4	Inspector General of Prisons	18.32
5	Principal Chief Engineer, Public Works Department	778.41
6	Director of State Lotteries	14.44
7	Director of Education	628.82
8	Director of Achieves & Archaeology	12.53
9	Director of Municipal Administration	79.15
10	Under Secretary (Law)	11.10
11	Registrar of Co-operatives Societies	14.64
12	Director of Sports	25.31
13	Director of Information and Publicity	14.51
14	Director of Agriculture	31.89
15	Conservator of Forest	13.59
16	Director of Tourism	49.19
	<b>Total</b>	<b>1731.37</b>

(Source: Directorate of Accounts)

## 2.5 Advances from Contingency Fund

The Contingency Fund of the State of Goa was established under the Goa Contingency Fund Act, 1988 in terms of the provision under Article 267 of the Constitution of India. The Fund was established with the objective of meeting expenditure of an unforeseen and emergent character, the postponement of which till its authorization by the Legislature would not be desirable.

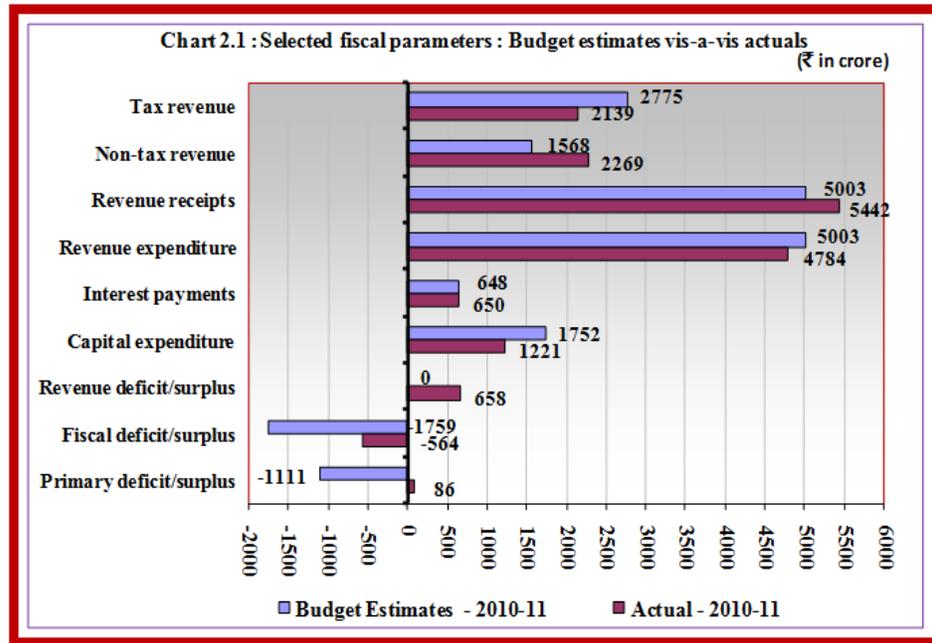
The fund was in the nature of an imprest with legislative approval, with a corpus of ₹ 30 crore. During the year, advances of ₹ 17.37 crore were drawn from the fund by issuing 23 sanctions.

The PAC in its 62<sup>nd</sup> Report (March 2008), observed that the Contingency Fund was utilised for pay and allowances, which could not be considered as unforeseen and unanticipated and warned of the recurrence of such

irregularities in future. Despite the concerns raised by the PAC five departments drew advances of ₹ 9.55 crore from the Contingency Fund during 2010-11 for payment of salary, though the expenditure was foreseeable (Appendix 2.11).

## 2.6 Outcome of Analysis of Budgetary Assumptions

During 2010-11, the actual revenue receipts were more than the budget estimates by 8.77 per cent. However, the actual revenue expenditure was less than the budget estimates by 4.38 per cent. The actual capital expenditure was also less than the budget estimates by 30.30 per cent and interest payments decreased by 0.30 per cent over the budget estimates. The budgeted and actual figures under revenue receipts and expenditure are given in Chart 2.1 and Appendix 2.13.



## 2.7 Outcome of review of selected Grant (Grant No.82)

A review on the budgetary procedure and control over expenditure in respect of Grant No. 82, Information Technology was conducted. Important points noticed during the review are detailed below:-

As against a budget provision of ₹ 79.14 crore (₹ 78.14 crore under revenue and ₹ 1.00 crore under capital), the actual expenditure was ₹ 44.22 crore (55.88%) resulting in a savings of ₹ 34.92 crore, (₹ 33.92 crore under revenue and ₹ 1.00 crore under capital).

As per Rule 56(2) of General Financial Rules, 2005, savings as well as provisions that cannot be profitably utilized should be surrendered to Government immediately when they are foreseen without waiting till the end of the year. Contrary to the provisions, against a savings of ₹ 34.92 crore,

₹ 5.93 crore was surrendered in March 2011, and the balance of ₹ 28.99 crore was allowed to lapse.

## **2.8 Conclusion and Recommendations**

### *Conclusion*

During 2010-11, expenditure of ₹ 6,328.38 crore was incurred against total grants and appropriations of ₹ 7,376.24 crore, resulting in savings of ₹ 1,047.86 crore. The overall savings were the net result of savings of ₹ 1,050.60 crore, offset by excess of ₹ 2.74 crore. This excess requires regularisation under Article 205 of the Constitution of India.

In most of the cases the Budget Estimates were either over-estimated or under-estimated. At the end of the year 2010-11, there were five grants/appropriations, in which no expenditure was incurred and the entire amount was surrendered in the last month of the financial year by the concerned departments. The total amount involved in the cases was ₹ 14.93 crore.

In 30 Major Heads, more than 50 *per cent* of the expenditure was incurred either during the last quarter or during the last month of financial year, which violated financial propriety.

### *Recommendations*

- Budgetary controls should be strengthened in all the departments, especially in those departments where savings/excesses have been observed. All the departments should submit realistic budget estimates, keeping in view the trends of expenditure and the actual requirement of funds in order to avoid large savings/excesses.
- Last minute fund releases and issue of re-appropriation/surrender orders at the end of the year should be avoided.
- All the departments should closely monitor the expenditure against the allocations and incurring of expenditure in excess of the grants should be strictly avoided.
- Surrender of funds should be done much before the closing of the financial year so as to enable the government to utilize the funds on other schemes.
- Action needs to be taken to regulate and systematize the procedure to avoid heavy expenditure during the last quarter of the financial year.

## CHAPTER-III

### FINANCIAL REPORTING

A sound internal financial reporting and the availability of relevant and reliable information significantly contribute to efficient and effective governance by the State Government. Compliance with financial rules, procedures and directives as well as timeliness and quality of reporting on the status of such compliance are also attributes of good governance. Reports on compliance and controls, if effective and operational, assist State Governments in meeting their basic stewardship responsibilities, including strategic planning and decision-making. This chapter provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.

#### 3.1 Delays in furnishing Utilization Certificates

Rule 212 of the General Financial Rules, 2005 provide that for grants provided for specific purposes, Utilization Certificates (UCs) should be obtained by the departmental officers from the grantees. The certificates so obtained are to be verified by the departmental officers and forwarded to the Director of Accounts within 12 months from the dates of their sanction unless specified otherwise. However, of the 6,972 UCs due in respect of grants and loans aggregating ₹ 529.46 crore paid upto 2009-10, 6,708 UCs (96 *per cent*) for an aggregate amount of ₹ 464.41 crore were outstanding. The department-wise break-up of outstanding UCs is given in Appendix 3.1. The age-wise position of outstanding UCs as on 31 March 2011 is in **Table 3.1**.

**Table 3.1: Age-wise position of outstanding UCs as of 31 March 2011**

(₹ in crore)

Sl. No.	Range of Delay in Number of Year	Utilization Certificates Outstanding	
		Number	Amount
1	0 – 1	1239	144.12
2	1 – 3	1843	138.39
3	3 – 5	1114	107.98
4	5 – 7	723	40.76
5	7 & Above	1789	33.16
	<b>Total</b>	<b>6708</b>	<b>464.41</b>

(Source: Directorate of Accounts)

Out of 6,708 UCs worth ₹ 464.41 crore pending as on March 2011, 4,196 UCs (63 *per cent*) involving ₹ 390.49 crore (84 *per cent*) were pending for periods ranging from one to five years while 2,512 UCs involving ₹ 73.92 crore were pending for more than five years. Pendency of UCs mainly pertained to the Municipal Administration (₹ 208.25 crore), Directorate of Panchayats (₹ 110.41 crore), Directorate of Art & Culture (₹ 46.89 crore), Directorate of Sports & Youth Affairs (₹ 25.27 crore) and Directorate of Education (₹ 22.02 crore).

In the absence of the certificates, it could not be ascertained whether the recipients had utilized the grants for the purposes for which they were given.

Non-submission of UCs in time may result in misutilisation of the grants. The large pendency in submission of UCs indicates lack of monitoring of utilisation of grants and loans by the departments.

### 3.2 Non-submission/delays in submission of accounts by Grantee institutions

In order to identify the institutions which attract audit under Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, the Government/Heads of the Departments are required to furnish to Audit every year, detailed information about the financial assistance given to various institutions, the purposes of assistance granted and the total expenditure of these institutions. A total of 583 annual accounts of 190 autonomous bodies/authorities due upto 2009-10 had not been received as of June 2011 by the Accountant General. The details of these accounts are given in **Appendix 3.2** and their age-wise pendency is presented in **Table 3.2**.

**Table 3.2: Age-wise arrears of Annual Accounts due from Government Bodies**

(₹ in crore)

Sl. No.	Delay in Number of Years	Number of Bodies/Authorities	Grants Received
1	0-1	3	25.82
2	1-3	121	43.31
3	3-6	66	24.09
	<b>Total</b>	<b>190</b>	<b>93.22</b>

(Source: Compiled by Audit from records received from various departments)

It can be seen from the above table that in respect of 66 Autonomous Bodies/Authorities, accounts were in arrears for more than three years. Due to non-submission of information regarding grants and loans paid to various institutions and non-furnishing of accounts by them, there was a risk of misutilisation of funds.

### 3.3 Delays in submission of Accounts/Audit Report of Autonomous Bodies

Several Autonomous Bodies have been set up by the State Government in the fields of education, irrigation, housing etc. Of these, audit of accounts of six bodies in the State has been entrusted to the Comptroller and Auditor General of India. These bodies are audited by the CAG by verification of their accounts, financial transactions, operational activities, internal management and financial control system and procedures. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Reports (SARs) and their placement in the Legislature are indicated in the **Appendix 3.3**. The frequency distribution of Autonomous Bodies according to the delays in submission of accounts to Audit and placement of SARs in the Legislature after the entrustment of Audit to CAG is summarised in **Table 3.3**.

**Table 3.3: Delays in submission of accounts and tabling of Separate Audit Reports**

Delays in submission of Accounts (in months)	Number of Autonomous Bodies	Delays in submission of SARs in Legislature (in years)	Number of Autonomous Bodies
0-3	1	0-1	4
4-7	1	1-2	1
8-10	1	-	-
11-25	2	-	-
26 & above	1	5 & above	-
<b>Total</b>	<b>6</b>		

(Source: As per records maintained by Audit)

Out of the six Autonomous Bodies, in respect of one, the submission of accounts had been delayed by more than 26 months and in respect of two cases, the delays were between 11 and 25 months. In the remaining three cases, the delays were between one and 10 months. The reasons for delays though called for were not intimated by the respective Autonomous Bodies.

The inordinate delays in submission of accounts and presentation of the reports to the State Legislature resulted in delayed scrutiny of the functioning of these bodies, where Government investments are made. Further, it also delays the taking of necessary remedial action.

### 3.4 Departmental Commercial Undertakings

The departmental undertakings of certain Government departments performing activities of quasi-commercial nature are required to prepare *pro forma* accounts in the prescribed format annually, showing the working results of financial operations so that the Government can assess their working. The finalised accounts of departmentally managed commercial and quasi-commercial undertakings reflect their overall financial health and efficiency in conducting their business. In the absence of timely finalisation of accounts, the investment of the Government remains outside the scrutiny of the Audit/State Legislature. Consequently, corrective measures, if any required, for ensuring accountability and improving efficiency cannot be taken in time. Besides, the delay in all likelihood may also open the system to the risk of fraud and leakage of public money.

Heads of Departments in the Government have to ensure that the undertakings prepare such accounts and submit the same to the Accountant General for audit within a specified timeframe. As of September 2011, there were two\* such undertakings, both of which had not prepared their accounts up to 2010-11. The department-wise position of arrears in preparation of *pro forma* accounts and investments made by the Government are given in **Appendix 3.4**.

\* River Navigation Department, Chief Electrical Engineer.

### 3.5 Misappropriations, losses, defalcations, etc.

Rule 33 of the General Financial Rules, 2005 provides that any loss or shortage of public money, department revenue or receipts has to be immediately reported by the subordinate authority concerned to the next higher authority as well as to the Statutory Audit Officer and the concerned Principal Accounts Officer. The State Government reported 25 cases of misappropriation, defalcation, etc. involving Government money amounting to ₹ 1.90 crore upto June 2011 on which final action was pending. The department-wise break up of pending cases is given in **Appendix 3.5**.

The age-profile of the pending cases and the number of pending misappropriation cases are summarized in **Table 3.4**.

**Table 3.4: Age Profile of misappropriations**

Age profile and nature of the pending cases			
Range in years	Number of cases	Amount involved (₹ in lakh)	Nature/Characteristics of the cases
0-5	12	44.63	Misappropriation of cash/stores
5-10	10	99.34	
10 years & above	3	45.96	
<b>Total</b>	<b>25</b>	<b>189.93</b>	

(Source: Information furnished by the concerned departments)

Further analysis indicated that the reasons for which the cases were outstanding could be classified under the three categories listed in **Table 3.5**.

**Table 3.5: Reasons for outstanding cases of misappropriations**

Reasons for the delay/outstanding pending cases	No. of cases	Amount (₹ in lakh)
Departmental action started but not finalised	15	176.02
Pending in the courts of law	5	5.70
Awaiting orders for recovery/write off	5	8.21
<b>Total</b>	<b>25</b>	<b>189.93</b>

(Source: Information furnished by the concerned departments)

### 3.6 Pendency in submission of Detailed Countersigned Contingent bills against Abstract Contingent bills

Rules 309 and 310 of Central Treasury Rules provides that Detailed Contingent (DC) bills are to be submitted against Abstract Contingent (AC) bills within one month from the date of drawal.

It was observed that 816 AC bills involving an amount of ₹ 141.73 crore drawn by various departments up to March 2011 were pending adjustment as on 31 March 2011. Year-wise details are given in **Table 3.6**.

**Table 3.6: Pendency in submission of Detailed Contingent bills against Abstract Contingent bills**

Year	No. of AC bills Pending	Amount (₹ in crore)
Up to 2008-2009	128	41.05
2009-2010	282	14.57
2010-2011	406	86.11
<b>Total</b>	<b>816</b>	<b>141.73</b>

(Source: Directorate of Accounts)

### 3.7 Non-adjustment of temporary advances

Drawing and Disbursing Officers (DDOs) draw temporary advances for the purpose of meeting contingent expenditure, travelling allowances, leave travel concessions etc. As of June 2011, advances aggregating ₹ 6.24 crore were pending adjustments by DDOs in the records of the Director of Accounts. An age-wise analysis of pending advances is given in **Table 3.7**.

**Table 3.7: Age-wise Analysis of pending advances**

(₹ in lakh)

Sl. No.	Year	No. of pending advances	Amount
1	Upto 2006-07	246	77.60
2	2007-08	59	52.13
3	2008-09	76	70.78
4	2009-10	118	340.09
5	2010-11	110	83.60
	<b>Total</b>	<b>609</b>	<b>624.20</b>

(Source: Directorate of Accounts)

### 3.8 Conclusion

Out of 6,708 UCs worth ₹ 464.41 crore, pending as on 31 March 2011, 4,196 UCs (63 per cent) involving ₹ 390.49 crore (84 per cent) were in arrears for periods ranging between one and five years. Further, 2,512 UCs, involving ₹ 73.92 crore were pending for more than five years. In the absence of the certificates, it could not be ascertained whether the recipients had utilised the grants for the purpose for which these were given. A total of 583 annual accounts of 190 institutions due up to 2009-10 had not been received as of 30 June 2011.

The State Government reported 25 cases of misappropriation, defalcation, etc. involving Government money amounting to ₹ 1.90 crore upto June 2011 on which final action was pending. Out of 25 cases, five cases involving ₹ 5.70 lakh were pending in courts and in 15 cases, involving ₹ 1.76 crore,

departmental action had been started but had not yet been finalised. The remaining five cases were awaiting orders for recovery/write off.

### **3.9 Recommendations**

The Government should ensure timely receipt of utilization certificates against the financial assistance provided to grantee institutions. Departmental enquiries in respect of all misappropriation cases should be expedited to bring the defaulters to book. Internal controls in all organisations should be strengthened to prevent such cases in future.

**Panaji**  
**The**

**(DEVIKA)**  
**Accountant General, Goa**

**Countersigned**

**New Delhi**  
**The**

**(VINOD RAI)**  
**Comptroller and Auditor General of India**

## 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.	2009-10 (as per 2011 census)		0.15 crore
3	a.	Density of Population (as per 2001 census) (All India Density = 325 persons per Sq. Km.)		258 persons per Sq. km.
	b.	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 = 27.5 per cent)			Two per cent
5	a.	Literacy (2001) (All India Average = 64.8 per cent)		82.01 per cent
	b.	Literacy (2011) (All India Average = 74.0 per cent)		87.40 per cent
6	Infant mortality *** (per 1000 live births) (All India Average = 50 per 1000 live births)			11.00
7	Life Expectancy at birth ** (All India Average = 63.5 years)			68.5 years
8	Gini Coefficient ****			
	a.	Rural (All India = 0.30)		0.32
	b.	Urban (All India = 0.37)		0.42
9	Gross State Domestic Product (GSDP) 2010-11 at current price			29873 crore
10	Per capita GSDP CAGR (2001-02 to 2010-11)		Goa	16.27 per cent
			General Category States	11.32 per cent
11	GSDP CAGR (2001-02 to 2009-10)		Goa	17.55 per cent
			General Category States	14.68 per cent
12	Population growth (2001-02 to 2010-11)		Goa	8.17 per cent
			General Category States	17.56 per cent
B. Financial Data**				
Particulars		2001-02 to 2009-10		2001-02 to 2010-11
CAGR		General Category States	Goa	Goa
(In per cent)				
a.	of Revenue Receipts	15.20	10.29	12.58
b.	of Own Tax Revenue	14.53	15.18	15.85
c.	of Non Tax Revenue	13.87	5.41	7.99
d.	of Total Expenditure	13.53	11.17	11.33
e.	of Capital Expenditure	22.61	24.73	23.33
f.	of Revenue Expenditure on Education	12.73	14.60	15.58
g.	of Revenue Expenditure on Health	11.97	15.81	16.34
h.	of Salary and Wages	11.45	14.99	14.14
i.	of Pension	14.09	14.44	13.57

\* Source of General data: BPL (Planning Commission and NSSO data, 61 Round), \*\*\*\*Gini Coefficient (Unofficial estimates of Planning Commission and NSSO data, 61 Round 2004-05 MRP), \*\*Life Expectancy of birth (Office of the Registrar General of India, Ministry of Home Affairs) Economic Review 2010-11), Financial data is based on the Finance Accounts of the State Government \*\*\*Infant Mortality rate (SRS Bulletin January 2011).

Gini co-efficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less; closer to one inequality is higher.

## Part B: Structure and Form of Government Accounts

**Structure of Government Accounts:** The accounts of the State Government are kept in three parts; (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

**Part I: Consolidated Fund:** All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

**Part II: Contingency Fund:** Contingency Fund of State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

**Part III: Public Account:** Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc., which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State legislature.

## Part C: Layout of Finance Accounts

Statement	About
1	Statement of Financial Position
2	Statement of Receipts and Disbursements
3	Statement of Receipts in Consolidated Fund
4	Statement of Expenditure in Consolidated Fund By function and nature
5	Statement of Progressive Capital expenditure
6	Statement of Borrowings and Other Liabilities
7	Statement of Loans and Advances given by the Government
8	Statement of Grants-in-aid given by the Government
9	Statement of Guarantees given by the Government
10	Statement of Voted and Charged Expenditure
11	Detailed Statement of Revenue and Capital Receipts by minor heads
12	Detailed Statement of Revenue Expenditure by minor heads
13	Detailed Statement of Capital Expenditure
14	Detailed Statement of Investments of the Government
15	Detailed Statement of Borrowings and Other Liabilities
16	Detailed Statement on Loans and Advances given by the Government
17	Detailed Statement on Sources and Application of funds for expenditure other than on revenue account
18	Detailed Statement on Contingency Fund and Public Account transactions
19	Detailed Statement on Investments of earmarked funds

## APPENDIX - 1.2

(Referred to in paragraph 1.1)

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

The norms/ceilings prescribed by the TFC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act (**Part B of Appendix 1.2**) are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc., are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

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

#### Trends in Gross State Domestic Product (GSDP)

	2006-07	2007-08	2008-09	2009-10	2010-11
Gross State Domestic Product (₹ in crore)	16467	19346	22358	25882	29873
Growth rate of GSDP (Per cent)	14.26	17.48	15.57	15.76	15.42
Source of GSDP : <a href="http://planning.commission.nic.in/data/data%20table/0211/data%2095.pdf">http://planning.commission.nic.in/data/data%20table/0211/data%2095.pdf</a>					

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

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

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

The State Government has enacted the Goa Fiscal Responsibility and Budget Management (FRBM) Act, 2006 to ensure prudence in fiscal management and to maintain fiscal stability in the State. To improve the fiscal position and to bring fiscal stability, the Act envisages progressive elimination of revenue deficit, reduction in fiscal deficit and prudent debt management consistent with fiscal sustainability. To ensure prudence the Act also provides for greater fiscal transparency in fiscal operation of the Government and conduct of fiscal policy in a medium term frame work and matters 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 1<sup>st</sup> 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 1<sup>st</sup> day of April 2006, in a manner consistent with the goal set out in clause (c);
- e) Cap the total outstanding guarantees within the specified limit under the Goa State Guarantees Act, 1993;
- f) Ensure that by 31 March 2009, the total liabilities do not exceed 30 *per cent* of the Gross State Domestic Product and adhere to it thereafter;
- g) Ensure that by 31 March 2009, the ratio of interest payment to total revenue receipt does not exceed 20 *per cent* and adhere to it thereafter;
- h) Undertake appropriate measure in cash management practices so as to avoid recourse to overdraft from the Reserve Bank of India;

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.

Rolling targets for the years 2011-12 to 2013-14 in respect of fiscal indicators specified in FRBM rules, 2007 have not been prepared (March 2012).

## APPENDIX 1.3

(Referred to in paragraph 1.1.1)

## PART A: Abstract of Receipts and Disbursements for the year 2010-11

(`in crore)

Receipts			Disbursements				
2009-10		2010-11	2009-10	2010-11			
					Non-Plan	Plan	Total
Section-A: Revenue							
4100.27	<b>1. Revenue receipts</b>	5441.94	4227.47	<b>1. Revenue expenditure</b>	3856.67	927.11	4783.78
1762.34	Tax revenue	2139.57	1350.91	<b>General services</b>	1469.81	17.75	1487.56
			1487.08	<b>Social Services (inclusive of GIA and contribution)</b>	1180.44	593.86	1774.30
1731.20	Non-tax revenue	2268.60	708.49	Education, Sports, Art and Culture	693.09	182.51	875.60
			274.74	Health and Family Welfare	236.88	94.68	331.56
427.42	State's share of Union Taxes	584.21	263.16	Water Supply, Sanitation, Housing and Urban Development	187.59	107.30	294.89
			14.14	Information and Broadcasting	2.92	17.68	20.60
26.60	Non-Plan grants	13.66	19.89	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.46	21.99	22.45
88.18	Grants for State Plan Schemes	352.85	26.99	Labour and labour Welfare	17.65	12.47	30.12
			178.25	Social Welfare and Nutrition	40.39	157.23	197.62
64.53	Grants for Central and Centrally sponsored Plan Schemes	83.05	1.42	Others	1.46	0.00	1.46
			1389.48	<b>Economic Services- (inclusive of GIA and contribution)</b>	1206.42	315.50	1521.92
			126.34	Agriculture and Allied Activities	63.56	79.65	143.21
			74.86	Rural Development	30.01	54.62	84.63
			5.44	Special Areas Programmes	0.00	8.63	8.63
			67.49	Irrigation and Flood control	50.75	25.76	76.51
			818.66	Energy	856.68	26.23	882.91
			74.18	Industry and Minerals	6.76	72.44	79.20
			170.91	Transport	172.08	14.28	186.36
			4.14	Science, Technology and Environment	0.00	3.91	3.91
			47.46	General Economic Services	26.58	29.98	56.56
4100.27			4227.47	<b>Total</b>	3856.67	927.11	4783.78
127.20	<b>II. Revenue deficit carried over to Section B</b>			<b>II. Revenue deficit/Surplus carried over to Section B</b>			658.16
4227.47	<b>Total</b>	5441.94	4227.47	<b>Total</b>	3856.67	927.11	5441.94

Receipts			Disbursements				
2009-10		2010-11	2009-10	2010-11			Total
					Non-Plan	Plan	
<b>Section-B : Others</b>							
791.58	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	713.64		III. Opening Overdraft from Reserve Bank of India			
0.00	IV. Miscellaneous Capital receipts	0.00		IV. Capital Outlay			
			179.54	General Services	0.00	205.48	205.48
			210.98	Social Services	0.00	205.54	205.54
			68.97	Education, Sports, Art and Culture	0.00	86.04	86.04
			20.68	Health and Family Welfare	0.00	15.80	15.80
			113.53	Water Supply, Sanitation, Housing and Urban Development	0.00	96.44	96.44
			0.00	Information and Broadcasting	0.00	0.00	0.00
			6.17	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	4.95	4.95
			1.58	Social Welfare and Nutrition	0.00	2.31	2.31
			0.05	Other Social Services	0.00	0.00	0.00
			693.56	Economic Services	6.06	804.12	810.18
			20.57	Agriculture and Allied Activities	6.06	15.65	21.71
			2.81	Rural Development	0.00	0.75	0.75
			2.69	Special Areas Programmes	0.00	3.81	3.81
			185.57	Irrigation and Flood Control	0.00	209.18	209.18
			174.77	Energy	0.00	194.13	194.13
			16.31	Industry and Minerals	0.00	0.88	0.88
			263.95	Transport	0.00	356.36	356.36
			26.89	General Economic Services	0.00	23.36	23.36
			1084.08	Total	6.06	1215.14	1221.20
12.74	V. Recoveries of Loans and Advances	14.70	37.22	V. Loans and Advances disbursed	12.19	3.73	15.92
9.97	From Government Servants	12.17	33.23	To Government Servants	11.41		11.41
2.77	From Others	2.34	3.99	To Others	0.78	3.73	4.51
0.00	VI. Revenue Surplus brought down	658.16	127.20	VI. Revenue Deficit brought down			0.00

Receipts			Disbursements				
2009-10		2010-11	2009-10	2010-11			Total
					Non-Plan	Plan	
<b>631.99</b>	<b>VII. Public debt receipts</b>	<b>744.80</b>	<b>177.69</b>	<b>VII. Repayment of Public debt-</b>		<b>207.99</b>	<b>207.99</b>
0.00	External debt		0.00	External debt			
719.17	Internal debt other than Ways and Means Advances and overdrafts	717.16	104.70	Internal debt other than Ways and Means Advances and Overdrafts		181.51	181.51
0.00	Net transactions under Ways and Means Advances		0.00	Net transactions under Ways and Means Advances		0.00	0.00
0.00	Net transactions under overdraft		72.99	Repayment of Loans and Advances to Central Government		26.48	26.48
(-) 87.18	Loans and Advances from Central Government	27.64					
<b>0.00</b>	<b>VIII. Appropriation to Contingency Fund</b>	<b>2.99</b>	<b>0.00</b>	<b>VIII. Appropriation to Contingency Fund</b>			<b>0.00</b>
<b>0.06</b>	<b>IX. Amount transferred to Contingency Fund</b>		<b>2.99</b>	<b>IX. Expenditure from Contingency Fund</b>			
<b>6177.89</b>	<b>X. Public Account receipts-</b>	<b>6993.45</b>	<b>5471.44</b>	<b>X. Public Account disbursements</b>			<b>6535.32</b>
349.06	Small Savings and Provident Funds	293.96	96.96	Small Savings and Provident Funds			139.05
162.98	Reserve Funds	220.83	8.04	Reserve Funds			92.40
2795.62	Suspense and Miscellaneous	3481.30	2704.48	Suspense and Miscellaneous			3481.61
2617.62	Remittance	2711.01	2546.63	Remittances			2706.47
252.61	Deposits and Advances	286.35	115.33	Deposits and Advances			115.79
<b>0.00</b>	<b>XI. Closing Overdraft from Reserve Bank of India</b>		<b>713.64</b>	<b>XI. Cash Balance at end-</b>			<b>1147.31</b>
				Investment of earmarked balance		383.79	
				Deposits with Reserve Bank		-69.20	
				Departmental Cash Balance including permanent Advances		1.64	
				Cash Balance Investment		831.08	
<b>7614.26</b>	<b>Total</b>	<b>9127.74</b>	<b>7614.26</b>	<b>Total</b>			<b>9127.74</b>

**PART B: Summarised Financial position of the Government of Goa as on  
31 March 2011**

(₹ in crore)

As on 31 March 2010		Liabilities	As on 31 March 2011	
<b>2692.68</b>	2398.80	<b>Internal Debt</b>		<b>6057.92</b>
	-	Market Loans bearing interest	2610.06	
	20.71	Market Loans not bearing interest		
	273.17	Loans from LIC	18.72	
		Loans from other institutions	3429.14	
		Ways and Means Advances/overdraft		
		Overdraft from Reserve Bank of India		
<b>3384.64</b>	82.17	<b>Loans and Advances from Central Government</b>		<b>556.22</b>
	2898.00	Pre 1984-85 loans		
	398.49	Non-Plan Loans	85.33	
	0.05	Loans for State Plan Schemes	461.43	
	5.93	Loans for Central Plan Schemes	0.05	
		Loans for Centrally Sponsored Plan Schemes	9.41	
<b>27.01</b>		<b>Contingency Fund</b>		<b>30.00</b>
<b>1140.50</b>		<b>Small savings, Provident Fund etc.</b>		<b>1295.40</b>
<b>683.70</b>		<b>Deposits</b>		<b>854.29</b>
<b>477.02</b>		<b>Reserve Funds</b>		<b>605.45</b>
<b>149.74</b>		<b>Remittance balances</b>		<b>154.27</b>
<b>114.87</b>	2398.80	<b>Suspense and Miscellaneous</b>		<b>114.56</b>
<b>8670.16</b>				<b>9668.11</b>
As on 31 March 2010		Assets	As on 31 March 2011	
<b>6959.16</b>		<b>Gross Capital Outlay on Fixed Assets</b>		<b>8180.36</b>
	362.75	Investment in shares of Companies, Corporation etc.	382.16	
	6596.41	Other Capital Outlay	7798.20	
<b>114.55</b>		<b>Loans and Advances</b>		<b>115.77</b>
	0.00	Loans for Power Projects		
	52.32	Other Development Loans	54.11	
	62.23	Loans to Government Servants and Miscellaneous loans	61.66	
		<b>Reserve Fund Investments</b>		
	0.65	Advances		<b>0.67</b>
		<b>Suspense &amp; Miscellaneous Balances</b>		
<b>713.64</b>		<b>Cash</b>		<b>1147.31</b>
	0.00	Cash in Treasuries and Local Remittances	0.00	
	6.41	Deposits with Reserve Bank	-69.20	
	1.48	Departmental Cash Balances	1.48	
	0.14	Permanent Advances	0.16	
	402.12	Cash Balance Investments	831.08	
	303.49	Earmarked Fund Investment	383.79	
		<b>Deficit on Government Accounts</b>		
<b>874.76</b>	<b>127.20</b>	<b>Revenue Deficit of the current year</b>	<b>-658.16</b>	<b>216.60</b>
	0.00	(i) Miscellaneous Deficit		
	747.56	Accumulated deficit as on 31 March 2011	874.76	
		<b>Appropriation to Contingency Fund</b>		
<b>7.40</b>		<b>Net effect of Balances taken over</b>		<b>7.40</b>
	(-) 431.66	Balances taken over on 30 May 1987 under capital	<b>-431.66</b>	
	424.26	Net result of allocation of Capital Expenditure	424.26	
<b>8670.16</b>				<b>9668.11</b>

## APPENDIX 1.4

(Referred to in paragraph 1.3)

## Time series data on the State Government finances

(`in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
<b>Part-A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>2610</b>	<b>2944</b>	<b>3528</b>	<b>4100</b>	<b>5442</b>
<b>(i) Tax Revenue</b>	<b>1292(50)</b>	<b>1359(46)</b>	<b>1694(48)</b>	<b>1762(43)</b>	<b>2139(39)</b>
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade etc.	845(65)	879(64)	1132(67)	1142(65)	1380(65)
State Excise	57(4)	76(6)	89(5)	104(6)	139(6)
Taxes on Vehicles	75(6)	82(6)	90(5)	105(6)	130(6)
Stamps duty and Registration fees	116(9)	118(9)	115(7)	111(6)	152(7)
Land Revenue	6(1)	7(1)	9(1)	11(1)	8
Taxes on goods and passengers	138(11)	113(8)	157(9)	161(9)	172(8)
Other Taxes	55(4)	84(6)	102(6)	128(7)	158(7)
<b>(ii) Non-Tax Revenue</b>	<b>918(35)</b>	<b>1043(36)</b>	<b>1236(35)</b>	<b>1731(42)</b>	<b>2269(42)</b>
<b>(iii) State's share in Union taxes and duties</b>	<b>312(12)</b>	<b>394(13)</b>	<b>415(12)</b>	<b>428(11)</b>	<b>584(11)</b>
<b>(iv) Grants-in-aid from Government of India</b>	<b>88(3)</b>	<b>148(5)</b>	<b>183(5)</b>	<b>179(4)</b>	<b>450(8)</b>
<b>2. Misc. Capital Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3. Recoveries of Loans and Advances</b>	<b>6</b>	<b>6</b>	<b>10</b>	<b>13</b>	<b>15</b>
<b>4. Total Revenue and Non debt capital receipt (1+2+3)</b>	<b>2616</b>	<b>2950</b>	<b>3538</b>	<b>4113</b>	<b>5457</b>
<b>5. Public Debt Receipts</b>	<b>639</b>	<b>505</b>	<b>663</b>	<b>632</b>	<b>745</b>
Internal Debt (excluding Ways & Means Advances and Overdrafts)	100	414	609	719	717
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	539	91	54	(-)87	28
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>3255</b>	<b>3455</b>	<b>4201</b>	<b>4745</b>	<b>6202</b>
<b>7. Contingency Fund Receipts</b>	<b>-</b>	<b>170</b>	<b>-</b>	<b>-</b>	<b>3</b>
<b>8. Public Accounts receipts</b>	<b>3611</b>	<b>4038</b>	<b>5025</b>	<b>6178</b>	<b>6993</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>6866</b>	<b>7663</b>	<b>9226</b>	<b>10923</b>	<b>13198</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>2469(80)</b>	<b>2778(80)</b>	<b>3425(79)</b>	<b>4227(80)</b>	<b>4784(80)</b>
Plan	484(20)	566(20)	619(18)	758(18)	927(19)
Non-plan	1985(80)	2212(80)	2806(82)	3469(82)	3857(81)
General Services (including Interests payments)	786(32)	837(30)	1062(31)	1351(32)	1487(31)
Social Services (including GIA & contributions)	831(34)	931(34)	1192(35)	1487(35)	1774(37)
Economic Services (including GIA & contributions)	852(34)	1010(36)	1171(34)	1389(33)	1522(32)
<b>11. Capital Expenditure</b>	<b>626(20)</b>	<b>688(20)</b>	<b>897(21)</b>	<b>1084(20)</b>	<b>1221(20)</b>
Plan	622(99)	683(99)	898(100)	1078(99)	1215(99)
Non-plan	4(1)	5(1)	(-) 1(0)	6(1)	6(1)
General Services	83(13)	96(14)	151(17)	179(17)	205(17)
Social Services	122(19)	142(21)	188(21)	211(19)	206(17)
Economic Services	421(67)	450(65)	558(62)	694(64)	810(66)

	2006-07	2007-08	2008-09	2009-10	2010-11
<b>Part B. Expenditure/Disbursement</b>					
<b>12. Disbursement of Loans and Advances</b>	8	25	29	37	16
<b>13. Total (10+11+12)</b>	<b>3103</b>	<b>3491</b>	<b>4351</b>	<b>5348</b>	<b>6021</b>
<b>14. Repayments of Public Debt</b>	73	68	166	178	208
Internal Debt (excluding Ways and Means Advances and Overdrafts)	42	51	118	105	109
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	31	17	48	73	99
<b>15. Appropriation to Contingency Fund</b>	-	-	-	-	-
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>3176</b>	<b>3559</b>	<b>4517</b>	<b>5526</b>	<b>6229</b>
<b>17. Contingency Fund disbursements</b>	-	170	-	3	-
<b>18. Public Accounts disbursements</b>	<b>3519</b>	<b>3704</b>	<b>4642</b>	<b>5471</b>	<b>6535</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>6695</b>	<b>7433</b>	<b>9159</b>	<b>11000</b>	<b>12764</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit(-)/Revenue Surplus (+)(1-10)</b>	(+141)	(+166)	(+103)	(-)127	(+)658
<b>21. Fiscal Deficit (4-13)</b>	(-)487	(-)541	(-)813	(-)1235	(-)564
<b>22. Primary Deficit(-)/Surplus(+) (21+23)</b>	(-)60	(-)94	(-)303	(-)652	(+)86
<b>Part D. Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	427	447	510	583	650
<b>24. Financial Assistance to local bodies etc.</b>	309	333	448	590	736
<b>25. Ways and Means Advances (WMA)/Overdraft availed (days)</b>	-	-	-	-	-
Ways and Means advances availed	-	-	-	2.96	-
Overdraft availed	-	-	-	-	-
<b>26. Interest on WMA/Overdraft</b>	-	-	-	#	-
<b>27. Gross State Domestic Product (GSDP)*</b>	16467	19346	22358	25882	29873
<b>28. Outstanding fiscal liabilities (year end)*</b>	5694	6289	7058	8075	8985
<b>29. Outstanding guarantees including interest (year end)</b>	624	311	166	148	181
<b>30. Maximum amount guaranteed (year end)</b>	715	528	603	603	342
<b>31. Number of incomplete projects</b>	11	2	5	19	93
<b>32. Capital blocked in incomplete projects</b>	568.02	609	720	856	933
<b>33. Grants-in-aid and contributions (included in revenue expenditure of General, Social &amp; Economic Services)</b>	309	333	442	586	772

Figures in brackets represent percentages (rounded) to total of each sub-heading.  
# ₹ 4,000 only on interest on Ways and Means Advances.

\* GSDP figures changed due to revision with base year (2004-05)

\* Figures in 2009-10 changed due to corrections

	2006-07	2007-08	2008-09	2009-10	2010-11
<b>Part E. Fiscal Health Indicators (In per cent) <sup>@</sup></b>					
<b>I Resource Mobilization</b>					
Own Tax revenue/GSDP	7.85	7.02	7.58	6.81	7.16
Own Non-Tax Revenue/GSDP	5.57	5.39	5.53	6.69	7.60
Central Transfers/GSDP	1.89	2.04	1.86	1.65	1.95
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	18.84	18.05	19.46	20.66	20.16
Total Expenditure/Revenue Receipts	118.89	118.58	123.33	130.44	110.64
Revenue Expenditure/Total Expenditure	79.57	79.58	78.72	79.04	79.46
Expenditure on Social Services/Total Expenditure	26.78	26.67	27.42	27.80	18.45
Expenditure on Economic Services/Total Expenditure	27.46	28.93	26.91	25.97	23.48
Capital Expenditure/Total Expenditure	20.17	19.71	20.62	20.27	20.28
Capital Expenditure on Social and Economic Services/Total Expenditure	5.29	5.27	5.29	4.73	4.12
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP	0.86	0.86	0.46	(-)0.49	2.20
Fiscal deficit/GSDP	(-)2.96	(-)2.80	(-)3.64	(-)4.77	(-)1.89
Primary Deficit (surplus)/GSDP	(-)0.36	(-)0.49	(-)1.36	(-)2.52	0.29
Revenue Deficit/Fiscal Deficit	Revenue Surplus			(-)10.28	(-)116.67
Primary Revenue Balance/GSDP	12.40	12.05	13.04	14.08	13.84
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	34.58	32.51	31.57	31.20	30.08
Fiscal Liabilities/RR	218.16	213.62	200.06	196.95	165.10
Primary deficit vis-a-vis quantum spread	(-)26.40	(-)32.76	(-)99.13	(-)148.76	13.65
Debt Redemption (Principal+Interest)/Total Debt Receipts	78.25	101.98	101.96	120.41	115.17
<b>V Other Fiscal Health Indicators</b>					
Return on Investment (in per cent)	0.15	0.11	0.27	0.32	0.04
Balance from Current Revenue (₹ in crore)	576.98	625.34	586.54	508.64	688.16
Financial Assets/Liabilities	0.83	0.87	0.90	0.90	0.98

<sup>@</sup> Figures differ due to change in GSDP figures

## APPENDIX 1.5

*(Referred to in paragraph 1.3.1)*

## Comparison of main components of Tax Revenue during 2008-11

*(₹ in crore)*

Heads of Revenue	Year	Revenue collected	Expenditure on collection of revenue	Percentage of expenditure on collection	All India average percentage of cost of collection
Sales tax/ VAT	2008-09	1131.64	5.82	0.51	0.83
	2009-10	1142.13	7.15	0.63	0.88
	2010-11	1380.05	7.99	0.58	0.96
State excise	2008-09	88.70	5.85	6.60	3.27
	2009-10	104.46	8.17	7.82	3.66
	2010-11	139.16	7.75	5.57	3.64
Stamp duty and registration fees	2008-09	115.37	3.51	3.04	2.09
	2009-10	111.25	4.45	4.00	2.77
	2010-11	151.79	5.17	3.41	2.47
Taxes on vehicles	2008-09	90.15	1.75	1.94	2.58
	2009-10	105.12	2.21	2.10	2.93
	2010-11	130.40	2.48	1.90	3.07

## APPENDIX - 1.6

*(Referred to in paragraph 1.6.4)***Summarised financial statement of departmentally managed quasi-commercial undertakings***(₹ in crore)*

Sl. No.	Name of the undertaking	Period of accounts	Amount invested by Govt.	Turnover / Income	Net profit/ loss	Accumulated profit/ loss	Interest on capital	Total return	Percentage of Return on capital
1	Electricity Department	2005-06	536.97	583.64	94.43	430.07	--	94.43	17.59
2	River Navigation Department	2004-05	98.55	1.52	(-) 8.33	(-) 96.15	0.40	(-) 7.93	Nil

## 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
<b>Revenue (Voted)</b>					
1	12-Commercial taxes	11.57	8.79	2.78	24
2	15-Collectorate (North Goa)	17.73	13.54	4.19	24
3	16- Collectorate (South Goa)	13.63	9.54	4.09	30
4	30-Small Savings and Lotteries	18.50	14.44	4.06	22
5	43- Art and Culture	40.54	26.86	13.68	34
6	45- Archieves and Archaeology	9.82	6.62	3.20	33
7	51- Goa Dental College	11.81	7.66	4.15	35
8	52- Labour	37.96	17.97	19.99	53
9	62- Law	9.4	7.07	2.33	25
10	70- Civil Supplies	19.17	14.76	4.41	23
11	75- Planning Statistics and Evaluation	9.40	7.00	2.40	26
12	81- Tribal welfare	11.38	7.90	3.48	31
<b>Capital (Voted)</b>					
13	12- Commercial Tax	8.00	0.18	7.82	98
14	47- Goa Medical College	10.88	2.55	8.33	77
15	51- Goa Dental College	4.02	1.59	2.43	60
16	64- Agriculture	14.79	8.35	6.44	44
17	67- Ports Administration	19.52	3.10	16.42	84
18	68- Forests	3.70	1.00	2.70	73
19	71- Corporation	10.56	6.51	4.05	38
20	78- Tourism	49.94	23.36	26.58	53

## APPENDIX - 2.2

(Referred to in paragraph 2.3.5)

Cases where Supplementary Provision (₹ 10 lakh or more in each case) proved unnecessary

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
<b>Revenue (Voted)</b>					
1	6- Election Office	2.50	2.21	0.29	1.00
2	11- Excise	8.00	7.75	0.25	0.10
3	14- Goa Sadan	2.90	2.48	0.42	0.50
4	17- Police	184.75	182.75	2.00	6.29
5	25- Home Guards and Civil Defence	7.00	5.56	1.44	0.11
6	52- Labour	37.01	17.97	19.04	0.95
7	55- Municipal Administration	124.24	77.46	46.78	13.72
8	62- Law	8.40	7.07	1.33	1.00
9	65- Animal Husbandry and Veterinary Services	30.74	24.86	5.88	0.11
10	66- Fisheries	23.63	20.31	3.32	1.71
11	78- Tourism	32.38	30.38	2.00	3.51
<b>Capital (Voted)</b>					
12	58- Women and Child Development	2.89	2.31	0.58	0.88
13	67- Ports Administration	10.62	3.10	7.52	8.90
<b>Total</b>		<b>475.06</b>	<b>384.21</b>	<b>90.85</b>	<b>38.78</b>

## APPENDIX - 2.3

(Referred to in paragraph 2.3.6)

## Excess/Unnecessary/Insufficient re-appropriation of funds

(₹ in lakh)

Sl. No.	Grant No.	Description	Head of Accounts	Re-appropriation	Final Excess (+) / Saving (-)
1	8	Treasury and Accounts Administration (North Goa)	2071(101)(01)	(-) 1800.00	(-) 123.90
2	8	Treasury and Accounts Administration (North Goa)	2071(105)(01)	(-)2464.21	(-)916.13
3	8	Treasury and Accounts Administration (North Goa)	2071(109)(02)	(-)1911.00	(-)2766.31
4	8	Treasury and Accounts Administration (North Goa)	2071(109)(03)	(-)1300.00	(-)1607.73
5	8	Treasury and Accounts Administration (North Goa)	2071(109)(04)	(-)500.00	(-)583.04
6	8	Treasury and Accounts Administration (North Goa)	2071(109)(05)	(-)400.00	(-)151.07
7	8	Treasury and Accounts Administration (North Goa)	2235(60)(102) (02)	(-)150.00	(-)119.30
8	14	Goa Sadan	2070 (115)(01)	(-) 53.41	(+) 43.55
9	21	Public Works	2059(80) (001)(02)	(-)183.58	(+) 43.14
10	21	Public Works	4215 (101)(03)	(-) 1042.17	(+)92.36
11	21	Public Works	4215 (101)(13)	(-) 175.08	(-)203.25
12	21	Public Works	5054(04)(796)(1)	(+)2120.36	(+)1024.52
13	31	Panchayats	4515 (101)(04)	(-) 117.59	(-) 130.41
14	34	School Education	2202 (106)(01)	(-)24.68	(-) 251.71
15	48	Health Services	2210 (103)(01)	(-)119.90	(+)25.48
16	61	Craftsmen Training	4202 (02)(105)(01)	(+)8.57	(-)27.62
17	68	Forests	2406 (102)(06)	(-) 14.47	(-) 29.19
18	68	Forests	4406 (070)(03)	(-) 260.00	(+)79.76
19	74	Water Resources	4711 (03)(103)(01)	(-) 68.27	(+) 49.93
20	82	Information and Technology	2852 (800)(04)	(-) 342.28	(-) 2500.16

## APPENDIX - 2.4

(Referred to in paragraph 2.3.8)

## Results of review of substantial surrenders made during the year

(₹ in lakh)

Sl. No.	Number & title of Grant	Total provision	Amount of Surrender	Percentage of Surrender
<b>Revenue (Voted)</b>				
1	32-Finance	5345.02	5205.56	97
2	52- Labour	3796.02	1998.36	53
<b>Capital (Voted)</b>				
3	42- Sports and Youth Affairs	9247.78	7651.64	83
4	47- Goa Medical College and Hospital	1088.00	742.70	68
5	49- Institute of Psychiatry and Human Behaviour	106.50	65.12	61
6	51- Goa Dental College	402.00	242.79	60
7	54- Town and Country Planning	60.00	39.86	66
8	66- Fisheries	311.00	199.44	64
9	67- Ports Administration	1952.45	1641.21	84
10	68- Forests	370.00	270.07	73
<b>Total</b>		<b>22678.77</b>	<b>18056.75</b>	

## APPENDIX - 2.5

(Referred to in paragraph 2.3.9)

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

*(₹ in lakh)*

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Expenditure	Savings	Amount surrendered	Amount surrendered in excess
	<b>Revenue - Voted</b>					
1	13- Transport	4317.00	3535.17	781.83	806.41	24.58
2	21- Public Works	43608.89	42703.04	905.85	978.56	72.71
3	31- Panchayats	8467.02	8317.75	149.27	172.33	23.06
4	65- Animal Husbandry and Veterinary Services	3084.50	2486.42	598.08	608.67	10.59
	<b>Total</b>	<b>59477.41</b>	<b>57042.38</b>	<b>2435.03</b>	<b>2565.97</b>	<b>130.94</b>

## APPENDIX - 2.6

(Referred to in paragraph 2.3.10)

Entire savings of various grants/appropriations surrendered due to non-utilisation of funds

(₹ in lakh)

Sl. No.	Number & title of Grant	Name of the scheme (Head of Account)	Total provision	Amount of Surrender	Percentage of Surrender
<b>Capital - Voted</b>					
1	33- Revenue	4059-Capital outlay on Public Works	331.00	331.00	100
2	41- Goa Architecture College	4202- Capital outlay on Education, Sports, Art and Culture	40.00	40.00	100
3	52-Labour	4250 Capital Outlay on Other Social Services	1.00	1.00	100
4	75- Planning, Statistics and Evaluation	4059- Capital outlay on Public Works	1020.90	1020.90	100
5	82- Information Technology	4851- Capital outlay on Village and Small Industries	100.00	100.00	100
<b>Total</b>			<b>1492.90</b>	<b>1492.90</b>	<b>100</b>

## APPENDIX - 2.7

*(Referred to in paragraph 2.3.10)*

**Statement of various grants/appropriations in which savings occurred but no part of which had been surrendered**

		<i>(₹ in lakh)</i>
Sl. No.	Number and Name of grants/appropriation	Savings
1	21- Public Works (Capital- Charged)	155.80
2	30- Small Savings and Lotteries (Revenue- Voted)	405.88
3	33-Revenue (Revenue-Voted)	65.26
4	34-School Education (Capital-Voted)	18.37
5	35- Higher Education (Capital-Voted)	84.03
6	74- Water Resources (Capital- Charged)	14.19
7	76- Electricity (Capital-Voted)	102.97
<b>Total</b>		<b>846.50</b>

## APPENDIX - 2.8

(Referred to in paragraph 2.3.10)

## Details of savings of ₹ 10 lakh and above not surrendered

(₹ in crore)

Sl. No.	Number and Name of Grant	Total Grant	Expenditure	Savings	Savings surrendered	Savings remaining unsundered
1	1-Legislature Secretariat (Revenue-Voted)	12.73	12.15	0.58	0.30	0.28
2	6- Election Office (Revenue-Voted)	3.5	2.21	1.29	0.17	1.12
3	7-Settlement and Land Records (Revenue-Voted)	10.20	9.54	0.66	0.37	0.29
4	8-Treasury and Accounts Administration (North Goa) (Revenue -Voted)	520.96	394.04	126.92	61.40	65.52
5	17-Police (Revenue-Voted)	191.04	182.75	8.29	7.91	0.38
6	21-Public Works (Capital-voted)	445.06	382.24	62.82	58.75	4.07
7	26- Fire and Emergency Services(Capital-voted)	6.34	4.40	1.94	1.79	0.15
8	31-Panchayats (Capital-voted)	3.55	0.75	2.80	1.5	1.30
9	34-School Education (Revenue-Voted)	629.7	609.61	20.09	16.39	3.70
10	35- Higher Education (Revenue-Voted)	141.64	140.80	0.84	0.61	0.23
11	40- Goa College of Engineering (Revenue-Voted)	18.28	17.75	0.53	0.30	0.23
	40- Goa College of Engineering (Capital-voted)	9.08	6.80	2.28	0.58	1.70
12	42-Sports and Youth Affairs (Capital-voted)	92.48	15.67	76.81	76.52	0.29
13	43-Art and Culture (Revenue-Voted)	40.54	26.86	13.68	13.39	0.29
14	47-Goa Medical College and Hospital (Capital-voted)	10.88	2.55	8.33	7.43	0.90
15	48-Health Services (Revenue-Voted)	167.72	154.47	13.25	12.74	0.51
	48-Health Services (Capital-Voted)	11.16	9.29	1.87	1.27	0.60
16	54- Town and Country Planning (Revenue- Voted)	8.9	7.24	1.66	1.18	0.48
17	57- Social Welfare (Revenue- Voted)	160.91	147.18	13.73	13.29	0.44

Sl. No.	Number and Name of Grant	Total Grant	Expenditure	Savings	Savings surrendered	Savings remaining unsurrendered
18	61-Craftsmen Training (Capital-Voted)	6.22	5.09	1.13	0.67	0.46
19	62- Law (Capital-Voted)	5.81	4.03	1.78	1.63	0.15
20	64- Agriculture (Revenue- Voted)	51.79	50.03	1.76	1.62	0.14
21	68- Forests (Revenue- Voted)	35.48	33.75	1.73	0.69	1.04
22	71- Co-operation (Revenue- Voted)	11.63	8.94	2.69	2.45	0.24
23	72- Science Technology and Environment (Revenue- Voted)	5.87	4.89	0.98	0.71	0.27
24	73- State Election Commission (Revenue- Voted)	1.95	1.61	0.34	0.14	0.20
25	76- Electricity (Revenue- Voted)	907.05	902.19	4.86	3.28	1.58
26	78- Tourism (Revenue- Voted)	35.89	30.38	5.51	5.22	0.29
27	82- Information Technology (Revenue- Voted)	78.14	44.22	33.92	4.93	28.99
	<b>Total</b>	<b>3624.50</b>	<b>3211.43</b>	<b>413.07</b>		<b>115.84</b>

## APPENDIX - 2.9

(Referred to in paragraph 2.3.10)

## Surrender of funds in excess of ₹ five crore in March 2011

(₹ in crore)

Sl. No.	Grant No.	Total Grant	Expenditure	Savings surrendered	Percentage of total provision
1	8-Treasury and Accounts Administration (Revenue – Voted)	520.96	394.04	61.40	12
2	12- Commercial Taxes (Capital – Voted)	8.00	0.18	7.82	98
3	13-Transport (Revenue –Voted)	43.17	35.35	8.06	19
4	17- Police (Revenue –Voted)	191.04	182.75	7.91	04
5	21-Public Works (Revenue –Voted)	436.08	427.03	9.79	02
6	21-Public Works (Capital – Voted)	445.06	382.24	58.75	13
7	32-Finance Revenue – Voted	53.45	1.39	52.06	97
8	32-Finance (Capital – Voted)	329.15	151.51	177.64	54
9	34-School Education (Revenue – Voted)	629.70	609.61	16.39	03
10	42-Sports and Youth Affairs (Capital – Voted)	92.48	15.67	76.52	83
11	43-Art and Culture (Revenue – Voted)	40.54	26.86	13.39	33
12	47-Goa Medical College and Hospital (Capital – Voted)	10.88	2.55	7.43	68
13	48- Health Services (Revenue – Voted)	167.73	154.47	12.74	08
14	52- Labour (Revenue – Voted)	37.96	17.97	19.98	53
15	55-Municipal Administration (Revenue – Voted)	137.95	77.46	60.50	44
16	57-Social Welfare (Revenue – Voted)	160.91	147.18	13.29	08
17	61-Craftsmen Training (Revenue – Voted)	33.62	27.94	5.65	17
18	66- Fisheries (Revenue – Voted)	25.34	20.31	5.03	20
19	67- Ports Administration (Capital – Voted)	19.52	3.10	16.41	84
20	74- Water Resources (Capital – Voted)	222.25	212.11	10.01	05
21	78-Tourism (Revenue – Voted)	35.89	30.38	5.22	15
22	78-Tourism (Capital – Voted)	49.94	23.36	26.58	53
	<b>Total</b>	<b>3691.62</b>	<b>2943.46</b>	<b>672.56</b>	

**APPENDIX - 2.10**

*(Referred to in paragraph 2.3.11)*

**Cases of rush of expenditure towards the end of financial year 2010-11**

*(₹ in crore)*

Sl. No.	Major Head	Total Expenditure during the year	Expenditure during last quarter of the year		Expenditure during March 2011	
			Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1	2048	30.00	30.00	100	-	-
2	2885	1.17	1.17	100	1.17	100
3	4225	4.95	4.95	100	4.93	99
4	4810	1.16	1.16	100	1.0	86
5	4853	0.39	0.39	100	0.39	100
6	4406	0.99	0.97	98	0.92	92
7	5056	2.80	2.66	94	1.51	53
8	4851	0.47	0.45	95	0.45	95
9	4235	2.31	2.15	93	1.97	85
10	4705	0.20	0.18	88	0.18	88
11	4070	0.66	0.57	87	0.55	83
12	4405	1.16	1.02	87	1.00	86
13	2225	22.44	19.58	87	15.97	71
14	4210	15.80	13.46	85	11.79	74
15	4551	3.81	3.24	85	3.24	85
16	4801	192.97	159.25	82	151.54	78
17	5055	19.41	15.59	80	15.57	80
18	5053	50.00	40.00	80	40.00	80
19	4702	35.15	26.60	75	21.33	60
20	4403	0.87	0.63	72	0.57	65
21	4055	3.18	2.25	70	2.13	66
22	2711	14.79	10.45	70	8.3	56
23	5051	0.29	0.20	68	0.20	68
24	4711	50.47	34.72	68	28.52	56
25	4402	7.37	4.96	67	3.90	52
26	4202	86.03	56.92	66	51.61	59
27	2551	8.62	5.62	65	4.70	54
28	2851	30.29	18.60	61	15.73	51
29	2236	13.75	8.07	58	7.58	55
30	2075	3.79	2.08	54	2.03	53
<b>Total</b>		<b>605.29</b>	<b>467.89</b>	<b>77</b>	<b>398.78</b>	<b>66</b>

**APPENDIX- 2.11***(Referred to in paragraph 2.5)***Cases of Drawal from Contingency Fund for salaries***(₹ in lakh)*

<b>Sl. No.</b>	<b>Finance Dept. sanction order No. &amp; date</b>	<b>Budget Controlling Authority</b>	<b>Withdrawal for meeting the expenditure on salaries</b>
1	07 dt. 06.10.2010	Collector, South Goa District	60.00
2	12 dt. 03.11.2010	Directorate of Women & Child Development	200.00
3	13 dt. 04.11.2010	Director of Transport	450.00
4	18 dt. 14.12.2010	Principal District & Sessions Judge	150.00
5	20 dt. 15.12.2010	Commissioner, Labour & Employment	95.00
		<b>Total</b>	<b>955.00</b>

**APPENDIX – 3.1**

*(Referred to in paragraph 3.1)*

**Department-wise breakup of outstanding Utilisation Certificates as on 30 June 2011**

<b>Sl. No.</b>	<b>Name of the Department</b>	<b>No. of utilization certificates</b>	<b>Amount (₹ in crore)</b>
1	Directorate of Education	391	22.02
2	Directorate of Technical Education	12	1.26
3	Directorate of Sports & Youth Affairs	314	25.27
4	Town and Country Planning Department	14	5.25
5	Directorate of Municipal Administration	735	208.25
6	i) Directorate of Women and Child Welfare ii) Directorate of Social Welfare	114 78	2.68 14.56
7	Department of Science, Technology & Environment	48	8.12
8	i) Directorate of Panchayats (South) ii) Directorate of Panchayats (North)	1383 1327	18.95 91.46
9	i) General Administration Department ii) Directorate of Official Language iii) Legislature Department	5 1 1	0.13 0.06 0.04
10	Directorate of Health Services	11	1.18
11	Directorate of Small Savings and Lotteries	5	13.75
12	Directorate of Art & Culture	2179	46.89
13	Directorate of Agriculture	70	0.24
14	Forests Department	5	2.08
15	Goa State Legal Services Authority	11	1.41
16	Under Secretary, Finance (Home)	3	0.11
17	Under Secretary, Revenue	1	0.70
	<b>TOTAL</b>	<b>6708</b>	<b>464.41</b>

**APPENDIX – 3.2**  
(Referred to in paragraph 3.2)

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

Sl. No.	Name of the Institution	Year for which accounts had not been received	Grant received during preceding year (₹ in lakh)
<b>Directorate of Education</b>			
1	A. J. De Almeida High School, Ponda	2005-06 to 2009-10	104.65
2	A.I.M. Salcete High School, Malbhat	2005-06 to 2009-10	31.00
3	Abhinav Vidyamandir, Mollem	2005-06 to 2009-10	28.49
4	Adarsha V.V. High School, Margao	2008-09 to 2009-10	41.22
5	Anjuman H. Islam High School, Baina	2008-09 to 2009-10	49.64
6	Anjuman Nurul Islam High School, Panaji	2008-09 to 2009-10	31.23
7	Ann High School, Tivim	2008-09 to 2009-10	30.72
8	Assagao Union High School, Assagao	2008-09 to 2009-10	1.20
9	Auxilium High School, Caranzalem	2008-09 to 2009-10	1.12
10	Azmane High School, Neura	2006-07 to 2009-10	35.17
11	Bal Bharati Vidyamandir, Ribander	2008-09 to 2009-10	10.22
12	Bethany Convent High School, Sao Jose De Areal	2008-09 to 2009-10	36.98
13	Bhatikar Model High School, Margao	2008-09 to 2009-10	67.93
14	Blessed Joseph Vaz High School, Sancoale	2007-08 to 2009-10	29.60
15	Cuncohim United High School, Cuncohim	2005-06 to 2009-10	34.20
16	Dada Vaidya High School, Curti Ponda	2008-09 to 2009-10	60.45
17	Dayanand High School, Chora	2008-09 to 2009-10	27.17
18	Dnyanprasarak Vidyalaya, Mapusa	2005-06 to 2009-10	49.02
19	Don Bosco High School, Panaji	2008-09 to 2009-10	100.73
20	Dr. Sakharam Gude High School, Shiroda	2008-09 to 2009-10	2.50
21	Fatima Convent High School, Margao, Salcete	2008-09 to 2009-10	4.55
22	Fr. Agnel High School, Pilar	2008-09 to 2009-10	2.50
23	Fr. Agnel Multipurpose High School, Verna	2008-09 to 2009-10	62.89
24	G. S. Amonkar Vidya Mandir	2007-08 to 2009-10	61.95
25	Gomantak Vidyalaya, Dharbandoda	2005-06 to 2009-10	39.56
26	Guardian Angel High School, Sanvordem	2008-09 to 2009-10	1.05
27	Harmal Panchakrishi High School, Harmal	2008-09 to 2009-10	37.87
28	Holy Cross High School, Bardez	2004-05 to 2009-10	28.43
29	Holy Cross High School, Bastora	2008-09 to 2009-10	40.37
30	Holy Cross High School, Siolim	2008-09 to 2009-10	30.58
31	Holy Cross Institute, Quepem	2008-09 to 2009-10	38.18
32	Holy Family High School, Porvorim	2008-09 to 2009-10	40.38
33	Holy Rosary Convent High School, Nuvem	2008-09 to 2009-10	39.25
34	Holy Spirit Institute, Margao	2008-09 to 2009-10	1.25
35	I.V.B.D. English School, Dhavali	2005-06 to 2009-10	35.66

Sl. No.	Name of the Institution	Year for which accounts had not been received	Grant received during preceding year (₹ in lakh)
36	Ideal High School, Taleigao	2007-08 to 2009-10	37.66
37	Immaculate Conception High School, Dabal	2008-09 to 2009-10	0.47
38	Immaculate Conception High School, Avedem, Paroda	2008-09 to 2009-10	0.52
39	Immaculate Heart of Mary High School, Goa Velha	2005-06 to 2009-10	25.92
40	Infant Jesus High School, Colva	2008-09 to 2009-10	0.64
41	Infant Jesus High School, Cuncolim	2006-07 to 2009-10	24.96
42	Janata High School, Mapusa	2008-09 to 2009-10	48.38
43	K.R.S.S. High School, Savoi Verem	2005-06 to 2009-10	31.80
44	Kasturaba Matoshree High School, Panaji	2005-06 to 2009-10	38.36
45	Keerti Vidyalaya Siolim, Bardez	2008-09 to 2009-10	0.86
46	L.D. Samant Memorial High School, Porvorim	2005-06 to 2009-10	47.34
47	Late V.G. Shenvi Vidyalaya, Rawanfod	2005-06 to 2009-10	40.00
48	Lokmanya Tilak Vidyalaya High School, Kavalem	2005-06 to 2009-10	30.42
49	Lokshikshan High School, Dhargal, Pernem	2005-06 to 2009-10	23.16
50	Lourdes Convent High School, Saligao	2008-09 to 2009-10	39.70
51	Loyala High School, Margao	2008-09 to 2009-10	78.55
52	M & N English High School, Margao	2008-09 to 2009-10	2.24
53	M.I.B.K. High School, Khandepar	2005-06 to 2009-10	53.08
54	M.P.T. Education Society's Deepvihar High School, Headland Sada, Vasco	2008-09 to 2009-10	59.58
55	Mae Dos Pobres High School, Nuvem	2008-09 to 2009-10	2.00
56	Mahalakshmi English High School, Talaulim	2008-09 to 2009-10	2.01
57	Mahalakshmi High School, Kudne, Bicholim	2008-09 to 2009-10	0.88
58	Mahamaya High School, Bicholim	2008-09 to 2009-10	36.36
59	Mandrem High School, Mandrem, Pernem	2008-09 to 2009-10	50.47
60	Manguirish Vidyalaya Aroba, Pernem	2005-06 to 2009-10	20.75
61	Mapusa High School, Mapusa	2005-06 to 2009-10	26.69
62	Maria Bambina Convent High School, Cuncolim	2008-09 to 2009-10	27.84
63	Marina English High School, Verna	2007-08 to 2009-10	27.76
64	Mary Immaculate Girls High School, Panaji	2008-09 to 2009-10	65.18
65	Mata Secondary School No.1, Baina, Vasco	2005-06 to 2009-10	44.88
66	Miracles High School, Sanguem	2006-07 to 2009-10	24.20
67	Mount Mary High School, Chinchinim	2008-09 to 2009-10	1.56
68	Municipal High School, Vasco, Mormugao	2007-08 to 2009-10	35.44
69	Murgao High School, Headland Sada	2008-09 to 2009-10	50.17
70	Mustifund High School, Panaji	2005-06 to 2009-10	53.36
71	Navdeep Vidyalaya, Shiroda	2005-06 to 2009-10	27.70
72	New English High School, Keri, Pernem	2005-06 to 2009-10	34.09
73	New Goa High School, Mapusa	2008-09 to 2009-10	1.55

Sl. No.	Name of the Institution	Year for which accounts had not been received	Grant received during preceding year (₹ in lakh)
74	New Era High School, Margao	2008-09 to 2009-10	0.58
75	Our Lady of Mother High School, Tilamol	2008-09 to 2009-10	0.69
76	Our Lady of Candelaria High School, Baina, Vasco	2007-08 to 2009-10	25.77
77	Our Lady of Desterro's School, Desterro, Mormugao	2008-09 to 2009-10	0.69
78	Our Lady of Divar High School, Piedade	2006-07 to 2009-10	23.09
79	Our Lady of Grace High School, Bicholim	2008-09 to 2009-10	92.80
80	Our Lady of Health High School, Cuncolim	2005-06 to 2009-10	38.43
81	Our Lady of Lourdes High School, Valpoi	2008-09 to 2009-10	1.46
82	Our Lady of Mercedes School, Mercedes	2008-09 to 2009-10	33.27
83	Our Lady of Perpetual Succor High School, Cortalim	2006-07 to 2009-10	53.84
84	Our Lady of Piety High School, Collem	2008-09 to 2009-10	0.37
85	Our Lady of Rosary High School, DonaPaula, Panaji	2008-09 to 2009-10	42.31
86	Our Lady of Rosary High School, Fatorda, Margao	2007-08 to 2009-10	4.25
87	Our Lady of Snow's High School, Raia	2007-08 to 2009-10	57.74
88	Our Lady of Succor High School, Nagoa	2006-07 to 2009-10	32.49
89	Our Lady of Carmel High School, Curtorim	2006-07 to 2009-10	0.83
90	Peoples High School, Panaji	2008-09 to 2009-10	95.63
91	Perpetual Succor High School, Navelim	2005-06 to 2009-10	62.64
92	Pope John XXIII High School, Quepem	2008-09 to 2009-10	48.49
93	Pragati High School, Verem-Betim	2008-09 to 2009-10	0.50
94	Pragati Vidyalaya, Borim	2005-06 to 2009-10	28.12
95	Presentation Convent High School, Margao	2008-09 to 2009-10	5.66
96	Progress High School, Sanquelim, Bicholim	2005-06 to 2009-10	61.50
97	Progress High School, Panaji	2008-09 to 2009-10	72.26
98	R.P.R.S. High School, Bandoda	2005-06 to 2009-10	27.68
99	Radhakrishna Vidyalaya, Bicholim	2008-09 to 2009-10	51.57
100	Ramakant D. Khalap High School, Mandrem-Pernem	2005-06 to 2009-10	37.72
101	Regina Mundi High School, Chicalim	2008-09 to 2009-10	1.77
102	Rosary High School, Navelim	2008-09 to 2009-10	93.74
103	Sacred Heart High School, Parra-Bardez	2005-06 to 2009-10	37.53
104	Sacred Heart of Jesus High School, Anjuna	2008-09 to 2009-10	3.08
105	Santa Cruz High School, Santa Cruz	2008-09 to 2009-10	54.44
106	Saraswat Vidyalaya, Mapusa	2008-09 to 2009-10	0.79
107	Sarvodaya Education Society High School, Curchorem	2008-09 to 2009-10	60.37
108	Sarvodaya High School, Usgao	2006-07 to 2009-10	24.63
109	Saviour of the World High School, Loutulim	2008-09 to 2009-10	41.09
110	Shantadurga High School, Bicholim	2008-09 to 2009-10	1.49
111	Sharada English High School, Marcel	2008-09 to 2009-10	100.42
112	Sharada English High School, Ponda	2007-08 to 2009-10	98.23

Sl. No.	Name of the Institution	Year for which accounts had not been received	Grant received during preceding year (₹ in lakh)
113	Shiksha Sadan, Priol	2005-06 to 2009-10	32.64
114	Shree Navdurga Vidyalaya, Madkai-Ponda	2007-08 to 2009-10	33.00
115	Shri Bhagwati High School, Pernem	2005-06 to 2009-10	51.69
116	Shri Durga English School, Parsem-Pernem	2005-06 to 2009-10	26.91
117	Shri Hanuman Vidyalaya, Valpoi-Sattari	2006-07 to 2009-10	35.94
118	Shri Kamakshi High School, Shiroda	2005-06 to 2009-10	47.22
119	Shri Kamleshwar High School, Pettechawada	2007-08 to 2009-10	27.44
120	Shri Katyani Baneshwer Vidyalaya, Canacona	2006-07 to 2009-10	25.35
121	Shri Mallikarjun Vidyalaya High School, Canacona	2008-09 to 2009-10	1.96
122	Shri Shantadurga Vidyalaya, Pirna-Bardez	2007-08 to 2009-10	29.11
123	Shri Shradhanand Vidyalaya, Paiguinim	2005-06 to 2009-10	36.04
124	Shri Bhumika High School, Parye-Sattari	2008-09 to 2009-10	0.86
125	Shri Damodar Vidyalaya English High School, Margao	2008-09 to 2009-10	61.64
126	Shri Kamleshwar High School, Korgao	2005-06 to 2009-10	33.13
127	Shrimati High School, Velguem-Bicholim	2008-09 to 2009-10	46.38
128	Smt. Chandrabhaga T. Naik High School, Curchorem	2008-09 to 2009-10	38.34
129	Smt. Hirabai Talaulikar High School, Sancordem	2005-06 to 2009-10	30.23
130	Smt. Kamalabai Hede High School, Shiroda-Ponda	2008-09 to 2009-10	1.60
131	Smt. Sunandabai Bandodkar High School, Carambolim	2007-08 to 2009-10	21.49
132	St. Andrew's Institute, Vasco	2005-06 to 2009-10	62.33
133	St. Anne's Institute, Agonda	2008-09 to 2009-10	0.63
134	St. Ann's High School, Tivim	2008-09 to 2009-10	30.72
135	St. Anthony High School, Galgibaga	2007-08 to 2009-10	31.12
136	St. Anthony High School, Duler-Mapusa	2008-09 to 2009-10	42.93
137	St. Anthony High School, Majorda	2008-09 to 2009-10	3.39
138	St. Anthony High School, Monte de Guirim	2005-06 to 2009-10	49.07
139	St. Britto High School, Mapusa	2008-09 to 2009-10	64.40
140	St. Clara High School, Assonora	2005-06 to 2009-10	39.46
141	St. Elizabeth High School, Pomburpa	2008-09 to 2009-10	1.66
142	St. Francis Xavier High School, Siolim	2005-06 to 2009-10	48.73
143	St. John of the Cross High School, Sanquelim	2006-07 to 2009-10	52.78
144	St. Joseph Convent High School, Nagoa-Verna	2005-06 to 2009-10	30.64
145	St. Joseph Education Institute, Chandor	2008-09 to 2009-10	2.46
146	St. Joseph High School, Arpora	2006-07 to 2009-10	2.96
147	St. Joseph High School, Aquem-Alto, Margao	2006-07 to 2009-10	36.23
148	St. Joseph Institute, Vasco	2008-09 to 2009-10	37.66
149	St. Jude High School, Betalbatim	2008-09 to 2009-10	23.64
150	St. Mary of the Angel's Convent High School, Chinchinim	2008-09 to 2009-10	39.26

Sl. No.	Name of the Institution	Year for which accounts had not been received	Grant received during preceding year (₹ in lakh)
151	St. Mary Convent High School, Mapusa	2008-09 to 2009-10	69.60
152	St. Mary High School, Ponda	2007-08 to 2009-10	44.42
153	St. Mary High School, Varca	2008-09 to 2009-10	38.23
154	St. Michael Convent High School, Vagator	2005-06 to 2009-10	42.21
155	St. Pius X High School, Orlim	2007-08 to 2009-10	51.61
156	St. Rita High School, Maina-Curtorim	2006-07 to 2009-10	54.27
157	St. Rita High School, Colvale	2005-06 to 2009-10	41.32
158	St. Rock High School, Tollecanto-Velim	2005-06 to 2009-10	36.40
159	St. Thereza High School, Candolim	2008-09 to 2009-10	46.55
160	St. Thereza High School, Santo Estevam	2005-06 to 2009-10	26.72
161	St. Thereza of Jesus High School, Canacona	2008-09 to 2009-10	28.21
162	St. Thereza Convent High School, Ganapoga-Raia	2005-06 to 2009-10	32.73
163	St. Thereza High School, Vasco	2008-09 to 2009-10	45.32
164	St. Thomas Boy's High School, Aldona-Bardez	2007-08 to 2009-10	36.95
165	St. Thomas Girl's High School, Aldona- Bardez	2005-06 to 2009-10	38.14
166	St. Thomas High School, Cansaulim	2007-08 to 2009-10	28.62
167	St. Xavier High School, Moira	2008-09 to 2009-10	2.24
168	St. Xavier Institute, Curtorim	2008-09 to 2009-10	5.32
169	St. Xavier High School, Velim	2006-07 to 2009-10	20.96
170	Surashri Kesarbai Kerkar High School, Keri	2008-09 to 2009-10	2.22
171	T. B. Cunha New English High School, Aquem	2006-07 to 2009-10	26.09
172	The New Education Institute, Curchorem	2008-09 to 2009-10	95.35
173	Rosary High School, Miramar	2005-06 to 2009-10	30.93
174	Union High School, Chimbhel	2008-09 to 2009-10	0.81
175	Union High School, Sanguem	2008-09 to 2009-10	0.60
176	Utkarsh High School, Rivona	2008-09 to 2009-10	1.44
177	V. D. & S. V. Wagle High School, Mangueshi	2008-09 to 2009-10	44.40
178	Vidhyaprasarak High School, Morjim-Pernem	2008-09 to 2009-10	0.34
179	Vidya Mandir, Airport Road, Chicalim	2007-08 to 2009-10	49.07
180	Vidyaniketan High School, Corlim	2008-09 to 2009-10	1.09
181	Vijayanand High School, Mayem	2007-08 to 2009-10	32.01
182	Viscount of Pernem High School, Pernem	2005-06 to 2009-10	28.91
<b>Directorate of Arts &amp; Culture</b>			
183	Goa International Centre, Donapaula	2007-08 to 2009-10	18.00
184	Entertainment Society of Goa, Panaji	2007-08 to 2009-10	479.99
<b>Chief Town Planner</b>			
185	Vasco Planning Development Authority, Vasco	2007-08 to 2009-10	N.A.
<b>Directorate of Agriculture</b>			
186	Users groups and Self help group users of all talukas of Goa State	2006-07 to 2009-10	28.04

*Appendices*

Sl. No.	Name of the Institution	Year for which accounts had not been received	Grant received during preceding year (₹ in lakh)
<b>Directorate of Science, Technology &amp; Environment</b>			
187	Goa State Pollution Control Board, Panaji	2007-08 to 2009-10	258.44
<b>Directorate of Municipal Administration</b>			
188	Goa State Urban Development Agency, Panaji	2009-10	1687.56
<b>Directorate of Panchayats</b>			
189	Zilla Panchayat, North Goa	2009-10	522.16
190	Zilla Panchayat, South Goa	2009-10	371.94
<b>Total</b>			<b>9322.45</b>

N.A. - Not Available

## APPENDIX – 3.3

*(Referred to in paragraph 3.3)***Statement showing entrustment of audit/rendering of accounts/placement of SARs in Legislature of Autonomous Bodies as of September 2011**

Sl. No.	Name of the Body/Authority	Period of entrustment of audit	Year upto which Accounts due	Year for which Accounts received	Year upto which Audit Report issued	Year upto which Audit Report laid in the legislature	Delays in submission of SARs in the legislature ( in months)
1	Goa Tillari Irrigation Development Corporation	1.4.2008 to 31.3.2012	2010-11	2007-08	2007-08	2006-07	7
2	Goa State Commission for Backward Classes	1.4.2009 to 31.3.2014	2010-11	2009-10	2009-10	2008-09	7
3	Goa University	1.4.2010 to 31.3.2015	2010-11	2009-10	2009-10	2007-08	3
4	Goa Khadi & Village Industries Board	1.4.2008 to 31.3.2013	2010-11	2007-08	2007-08	2006-07	6
5	Goa Housing Board	1.4.2007 to 31.3.2012	2010-11	2008-09	2008-09	2006-07	17
6	Goa State Legal Services Authority	Regular Audit	2010-11	2007-08	2007-08	Information awaited	Information awaited

### APPENDIX - 3.4

*(Referred to in paragraph 3.4)*

#### Position of arrears as on 30 September 2011 in preparation of Proforma Accounts

Department	No. of undertakings under the Department	Accounts not finalized (name of undertaking)	Year upto which accounts finalised	Investment as per last accounts (₹ in crore)
Inland Water Transport	1	River Navigation Department	2004-05	98.55
Power	1	Chief Electrical Engineer	2005-06	536.97
<b>Total</b>				<b>635.52</b>

### APPENDIX – 3.5

(Referred to in paragraph 3.5)

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

(Cases where final action was pending at the end of June 2011 and amount (₹ in lakh) involved)

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	Home Guards and Civil Defence Organisation, Panaji	-	-	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	3(9.66)	1(55.25)	1(40.24)	5(105.15)
7	Chief Engineer, PWD, Panaji	-	2(38.80)	-	2(38.80)
8	Dean, Goa Medical College, Bambolim	1(2.39)	-	-	1(2.39)
9	Director of Education, Panaji	-	-	1(0.77)	1(0.77)
10	Office of the Commissioner, Labour and Employment, E.S.I. Scheme, Panaji	-	1(1.85)	-	1(1.85)
11	Director of Industries Trade & Commerce, Panaji	1(0.01)	-	-	1(0.01)
12	Inspector General of Prisons	3(1.15)	-	-	3(1.15)
	<b>Total</b>	<b>12(44.63)</b>	<b>(10)99.34</b>	<b>3(45.96)</b>	<b>25(189.93)</b>

(Figures in brackets indicate ₹ in lakh)

\* Money value yet to be fixed.