

Appendices

APPENDIX 1.1
(Referred to in paragraph 1.1)

A. General Data (Basic statistics of the State)		
Sr. No.	Particulars	Figures
1.	Area	3702 sq.km.
2.	Population	
	a. As per 2001 Census	0.13 crore
	b. As per 2011 Census	0.15 crore
3.	Density of Population (as per 2001 census) (All India Density = 325 persons per sq. km.)	364 persons per sq. km.
	Density of Population* (as per 2011 census) (All India Density = 382 persons per sq. km.)	394 persons per sq. km.
4.	Population below poverty line (BPL) ^{\$} (All India Average = 21.92 per cent)	5.09 per cent
5.	Literacy rate* (as per 2011 Census) (All India = 73.00 per cent)	88.70 per cent
6.	Infant mortality [^] (per 1,000 live births) (All India = 30 per 1,000 live births)	08
7.	Life Expectancy at birth [@] (All India = 69.40 years)	68.50 years
8.	Gross State Domestic Product (GSDP) 2020-21 at current price	₹ 81,502 crore
9.	Per capita GSDP CAGR (2011-2021)	Goa All India
		6.11 8.08
10.	GSDP CAGR (2011-21)	Goa All India
		6.76 9.48
11.	Decadal Population Growth [#] (2011-21)	Goa All India
		6.66 12.30

B. Financial Data									
Particulars		2011-12 to 2014-15 (CAGR)		2015-16 to 2018-19 (CAGR)		Growth rate of 2019-20 over 2018-19		Growth rate of 2020-21 over 2019-20	
		GCS	Goa	GCS	Goa	GCS	Goa	GCS	Goa
		(Per cent)							
a.	Revenue Receipts	13.49	9.97	11.85	10.18	2.08	(-)1.23	(-)4.56	(-)7.59
b.	Own Tax Revenue	11.86	15.16	11.04	7.01	2.12	(-)3.51	(-)4.43	(-)11.68
c.	Non Tax Revenue	14.75	0.19	10.88	5.72	23.38	(-)4.77	(-)35.60	6.07
d.	State's shares in Union Taxes & Duties	9.78	9.78	14.48	14.37	(-)13.86	(-)13.83	(-)8.60	(-)7.42
e.	Grants-in-Aid from Govt. of India	24.44	33.86	10.20	54.50	21.23	69.33	18.54	(-)21.01
f.	Total Receipts	14.32	9.92	11.15	10.15	7.82	0.23	7.44	(-)7.59
g.	Revenue Expenditure	15.32	10.55	12.05	9.59	5.92	4.86	5.63	4.05
h.	Capital Expenditure	13.26	1.39	3.45	9.83	(-)5.55	(-)22.75	(-)2.36	20.30
i.	Disbursement of Loans and Advances	(-)9.35	(-)30.66	(-)21.58	0.00	(-)12.69	333.33	2.31	(-)92.31
j.	Total Expenditure	14.99	9.00	10.54	9.63	4.16	0.45	4.54	5.99
k.	RE on Education	13.28	5.37	8.89	15.24	11.97	5.67	(-)1.32	3.26
l.	RE on Health & Family Welfare	19.11	8.84	14.74	15.70	8.27	34.01	14.65	11.52
m.	Salary and Wages	10.09	10.50	10.33	12.23	9.07	4.90	2.27	0.82
n.	Pension	12.99	17.20	15.32	21.91	10.46	1.08	6.02	8.23
o.	Subsidies	20.67	23.28	4.69	7.25	(-)2.13	(-)12.96	6.55	1.49

Source: *Census Info India 2011;

\$ Ministry of Statistics and Programme Implementation;

^ Sample Registration System (SRS) Bulletin 2019 (October 2021);

@ SRS based Abridged Life Tables 2014-18, Registrar General of India (September 2020)

Report of the Technical Group on Population Projections for India and States (2011-2036), Registrar General of India

APPENDIX 1.2

(Referred to in paragraph 1.7)

Details of Government companies and statutory corporations

Sr. No.	Company Name	Sector	Description
1	Goa Forest Development Corporation Limited (GFDCL)	Environment & Science Technology	Goa Forest Development Corporation Limited (GFDCL) was incorporated in April 1997 under the Companies Act 1956 with the main objectives of (i) Developing and raising forest plantations, horticultural and plantation crops; (ii) Planting, growing, cultivating, harvesting cashew nuts and apples and tapping of rubber in plantation areas. Raising plantations of all kinds and buying, selling, exporting and importing all kinds of plants and crops and (iii) Carrying on the business of planters, cultivators, sellers and dealers in timber, plywood, pulpwood etc.
2	Goa Meat Complex Limited (GMCL)	Agriculture Food & Allied Services	GMCL was incorporated in November 1982 with the main objectives of providing efficient, modern and hygienic facilities for slaughtering of animals in the towns of Goa, purchase/sale of animals, meat and by-products. Since GMCL could not profitably operate the plant, it was being leased out to private contractors since then till 2004.
3	Goa State Horticultural Corporation Ltd. (GSHCL)	Agriculture Food & Allied Services	Goa State Horticultural and Plantation Development Corporation Limited was incorporated in August 1993 with the main objective of promoting and undertaking cultivating all types of horticultural plantation crops in the State of Goa. Subsequently, the name of the Company was changed to Goa State Horticultural Development Corporation Limited (GSHCL) in the year 1996. The Government of Goa handed over (1996) a farm admeasuring 3 Hectare in Chimbel to the Company for carrying out horticultural activities. GSHCL operates four vegetables and fruits sales outlets and 14 mobile vans for Direct Sales of grocery items and subsidised vegetables. It also supplies vegetables and groceries to 998 outlets owned by farmers and individuals.
4	Goa Handicrafts, Rural & Small-Scale Industries Development Corporation Ltd. (GHRSSIDCL)	Industries & Commerce	The Goa Handicrafts Rural & Small-Scale Industries Development Corporation (GHRSSIDCL), a Government of Goa Undertaking established in 1980 was registered under the Companies Act, 1956. The main objective of GHRSSIDCL is to manufacture, sell products of rural, cottage, handicrafts, village industries, and handloom & textile goods. GHRSSIDC also works with an aim to encourage, procure and make available expert advice and guidance and to undertake and provide all sorts of marketing facilities including export market for products of handicrafts, rural, small scale, village & cottage industries. GHRSSIDC through ten emporia in various locations in Goa sells and promotes the handicrafts made by the

Sr. No.	Company Name	Sector	Description
			artisan and thus providing a source of income to the artists. Apart from the above, (GHRSSIDC) provides impetus to Small Scale Industries through its Preferential Purchase Scheme (PPS) or Rate Contract Scheme (RCS) under an annual rate contract.
5	Goa State Scheduled Caste and Other Backward Classes Finance and Development Corporation Limited (GSSCOBCFDCL)	Health & Welfare	<p>The Company was incorporated in April 1990. The Share Capital contribution of the State and the Central Government is in the ratio of 51:49 <i>per cent</i> respectively. The main objectives were as follows:</p> <ul style="list-style-type: none"> • Identifying Scheduled Castes (SC) and Other Backward Class (OBC) Community entrepreneurs and promoting and strengthening of the class. • Generating activities for socio-economic advancement of SCs and OBCs, especially those from the weaker sections of the society and • Planning, promoting and financing the activities for the benefit, welfare and upliftment of SCs and OBCs which will also enable them to improve their standards of living.
6	Goa State Scheduled Tribes Finance and Development Corp. Ltd. (GSSTFDCL)	Health & Welfare	The Goa State Scheduled Tribes Finance and Development Corporation Limited (GSSTFDCL) was incorporated (March 2004) with the main objective to identify Schedule Tribes (ST) and other backward tribes and to promote and strengthen this class and generate activities for their socio-economic advancement.
7	Goa State Infrastructure Development Corporation Limited, (GSIDCL)	PWD	Goa State Infrastructure Development Corporation Limited (GSIDCL) was incorporated in February 2001 under the Companies Act, 1956. GSIDCL has been constituted as 'Special Purpose Vehicle' of the Government of Goa to facilitate execution of infrastructure development works on its behalf. All the expenditure on project(s) undertaken by GSIDCL is reimbursed by the Department(s)/Government. In addition to the project cost, GSIDCL charges development fees from the Government to meet its administrative expenses.
8	Sewerage and Infrastructural Development Corporation of Goa Limited, (SIDCGL)	PWD	The Sewerage and Infrastructural Development Corporation of Goa limited (SIDCGL) was incorporated on 22 nd February 2001 under the companies Act 1956. The organisation became dormant in the year 2005. Later the organisation was reactivated on 14 th January 2008. The objective of the organisation was decided to develop sewerage facilities in the State of Goa as the State was lacking in sewerage facilities. The sewerage schemes are completed and are later transferred to PWD as an asset for Operation & Maintenance.

Sr. No.	Company Name	Sector	Description
9	Imagine Panaji Smart City Development Limited, (IPSCDL)	Urban Development	Imagine Panaji Smart City Development Limited (IPSCDL), Panaji was incorporated (16/08/2016) under the Companies Act, 1956 and was created to bring about smart urban infrastructural facilities/projects in Panaji and promoted Panaji city as a smart city under the Smart City Mission of the Government of India. The Special Purpose Vehicle (SPV) was formed for the purpose to plan, appraise, approve, implement, manage, operate, monitor and evaluate the Smart City projects, thereby ensuring improvement of the quality of life of the citizens.
10	Goa Tourism Development Corporation Limited, (GTDCL)	Culture & Tourism	Goa Tourism Development Corporation Limited (GTDCL) was incorporated on 30 March 1982 as a wholly owned Company of the erstwhile Union Territory of Goa, Daman and Diu. On formation of the State of Goa, GTDCL became a State Government Company in 1987. The activities of GTDCL included providing accommodation to tourists and arranging sight-seeing tours and river cruises. Restaurants and catering services and shops attached to its hotels have been leased to private entrepreneurs under Leave and License agreement. In February 2013, the Government of Goa, Department of Tourism, has designated GTDCL as a 'SPV' and authorised creation of a project cell for execution of all tourism infrastructure projects in the State of Goa and organisation of all marketing and promotional activities of Goa Tourism.
11	Kadamba Transport Corporation Limited, (KTCL)	Transport	Kadamba Transport Corporation Limited (KTCL) was incorporated on 15 October 1980 as a wholly owned Company of the erstwhile Union Territory of Goa, Daman & Diu. On attaining statehood in 1987, the Corporation became a State Government owned company. The main objective of Corporation is to provide transport services to the commuter.
12	EDC Limited, (EDCL)	Industries & Commerce	EDC Ltd., Goa (Formerly the Economic Development Corporation of Goa, Daman and Diu Ltd.) was incorporated in March 1975 as a Public Limited Company under the Companies Act, 1956 with the main objective of promoting Industrial Development in the State of Goa by providing financial assistance to small and medium entrepreneurs. EDC is the Nodal Agency for implementing Chief Minister Rojgar Yojana (CMRY) Scheme, the flagship program of Government of Goa targeting unemployment.
13	Info Tech Corporation of Goa Limited, (ITCGL)	Information Technology & Communication	Info Tech Corporation of Goa Limited (ITCGL) was incorporated on 18 th April 1990 with EDC Limited, Goa Industrial Development Corporation and Goa Handicrafts Rural and Small-Scale Industrial Development Corporation as shareholders and the commercial operations were commenced from 1996. The Government of Goa (GoG) acquired 80.47 per cent of shares of ITCGL in March 2006 and ITCGL became a government

Sr. No.	Company Name	Sector	Description
			company. ITCGL is under the administrative control of Department of Information Technology (DoIT), Government of Goa. The main objectives of ITG include creation of IT Infrastructure for promotion of IT Industry in the State of Goa by establishing IT/Cyber Cities, Parks, Townships <i>etc.</i> and support/assist the Government in development of e-Governance applications required to be developed to serve citizens and business.
14	Goa Electronics Limited, (GEL)	Information Technology & Communication	Goa Electronics Limited (GEL) was incorporated in the year 1976 as a wholly-owned subsidiary of Economic Development Corporation (EDC) Limited, Goa. Presently, it offers various IT-enabled and e-Governance products and services to the Government departments on payment basis. GEL has been appointed as the State Designated Agency (SDA) in Goa by the Central Government for implementation of projects such as State Service Delivery Gateway (SSDG), Capacity Building (CB), Crime and Criminal Tracking Network System (CCTNS) and State Forensic Science Laboratory (SFSL).
15	Goa Industrial Development Corporation, (Goa-IDC)	Industries & Commerce	Goa Industrial Development Corporation (Goa-IDC), formerly known as Goa, Daman and Diu Industrial Development Corporation, was established on 1 February 1966 under the Goa Daman and Diu Industrial Development Act, 1965 (rechristened the Goa Industrial Development Act, 1965). With the objective of securing and assisting rapid and orderly establishment and organisation of industries in the industrial areas of the State of Goa, Goa-IDC established 24 industrial estates ¹ (IE) in different parts of the State and allotted plots and sheds to entrepreneurs and units for setting up industries.
16	Goa Information Technology Development Corporation Ltd, (GITDC)	IT&C	Government of Goa enacted 'The Goa Information Technology Development Act, 2007' to make special provision for securing the orderly establishment of Integrated Information Technology Township/Information Technology Parks in the State of Goa

(Source: Information compiled by Office of the AG, Goa)

¹ Bethora, Bicholim, Cacora, Canacona, Colvale, Corlim, Cuncolim, Dharbandoda, Honda, Kundaim, Madkaim, Mapusa, Margao, Panchawadi, Pilerne, Pissurlem, Sancoale, Sanguem, Shiroda, Tivim, Tuem, Verna, Latambarcem and Quitol

APPENDIX 2.1
(Referred to in paragraph 2.1)
Abstract of receipts and disbursements for the year 2020-21

(₹ in crore)

Receipts			Disbursements		
2019-20		2020-21	2019-20	2020-21	
Section-A: Revenue					
11297.52	1. Revenue receipts	10440.29	11622.66	1. Revenue expenditure	12092.66
4700.56	Tax revenue	4150.68	3942.84	General services	4144.29
			4338.50	Social Services (inclusive of GIA and contribution)	4528.53
2737.54	Non-tax revenue	2902.80	1986.87	Education, Sports, Art and Culture	2051.69
			975.11	Health and Family Welfare	1087.49
2479.85	State's share of Union Taxes	2296.53	552.44	Water Supply, Sanitation, Housing and Urban Development	518.33
			28.27	Information and Broadcasting	25.32
169.33	Non-Plan grants	74.32	75.61	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	67.31
-	Grants for State Plan Schemes	-	69.06	Labour and labour Welfare	60.58
			648.30	Social Welfare and Nutrition	715.13
391.54	Grants for Central and Centrally sponsored Plan Schemes	204.49	2.84	Others	2.68
818.70	Other Transfers to States with Legislatures	811.47	3341.32	Economic Services (inclusive of GIA and contribution)	3419.84
			334.28	Agriculture and Allied Activities	403.33
			153.49	Rural Development	267.91
			8.89	Special Areas Programmes	7.77
			130.09	Irrigation and Flood control	144.29
			2220.19	Energy	2045.77
			66.70	Industry and Minerals	65.26
			267.10	Transport	369.30
			52.65	Science, Technology and Environment	17.72
			107.93	General Economic Services	98.49
			11622.66	Total	12092.66
325.14	II. Revenue deficit carried over to Section B	1652.37	-	II. Revenue deficit/surplus carried over to Section B	
11622.66	Total		11622.66	Total	

Receipts			Disbursements		
2019-20		2020-21	2019-20	2020-21	
Section-B : Other					
1305.57	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	1485.12	-	III. Opening Overdraft from Reserve Bank of India	-
-	IV. Miscellaneous Capital receipts	-	1660.24	IV. Capital Outlay	1996.67
			299.77	General Services	436.62
			587.07	Social Services	602.79
			175.34	Education, Sports, Art and Culture	34.07
			152.22	Health and Family Welfare	118.75
			233.97	Water Supply, Sanitation, Housing and Urban Development	430.61
			-	Information and Broadcasting	-
			24.63	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	18.22
			0.41	Social Welfare and Nutrition	0.14
			0.50	Other Social Services	1.00
			773.40	Economic Services	957.26
			9.94	Agriculture and Allied Activities	(-)6.96
			8.70	Rural Development	18.33
			2.39	Special Areas Programmes	1.76
			210.14	Irrigation and Flood Control	170.17
			176.45	Energy	223.70
			16.74	Industry and Minerals	9.29
			253.00	Transport	288.81
			30.19	Science, Technology and Environment	179.68
			65.85	General Economic Services	72.48
			1660.24	Total	1996.67
3.58	V. Recoveries of Loans and Advances	3.01	13.42	V. Loans and Advances disbursed	1.61
3.28	From Government Servants	2.48	0.86	To Government Servants	1.28
0.30	From Others	0.53	12.56	To Others	0.33
-	VI. Revenue Surplus brought down		325.14	VI. Revenue Deficit brought down	1652.37

Receipts			Disbursements		
2019-20		2020-21	2019-20	2020-21	
2699.47	VII. Public debt receipts	4586.98	1024.93	VII. Repayment of Public debt	751.15
-	External debt	-	-	External debt	-
2653.79	Internal debt other than Ways and Means Advances and overdrafts	3604.24	926.94	Internal debt other than Ways and Means Advances and Overdrafts	652.75
-	Net transactions under Ways and Means Advances	-	-	Net transactions under Ways and Means Advances	-
-	Net transactions under overdraft	-	-	Net transactions under overdraft	-
45.68	Loans and Advances from Central Government	982.74	97.99	Repayment of Loans and Advances to Central Government	98.40
-	VIII. Appropriation to Contingency Fund	-	-	VIII. Appropriation to Contingency Fund	
-	IX. Amount transferred to Contingency Fund	-	(-) 1.81	IX. Expenditure from Contingency Fund	(-)0.08
12735.59	X. Public Account receipts	12956.76	12237.17	X. Public Account disbursements	12704.33
444.47	Small Savings and Provident Funds	429.67	370.60	Small Savings and Provident Funds	391.39
459.25	Reserve Funds	115.43	172.88	Reserve Funds	137.18
7670.98	Suspense and Miscellaneous	8571.13	7778.86	Suspense and Miscellaneous	8495.91
3551.74	Remittances	3074.67	3490.85	Remittances	2965.22
609.15	Deposits and Advances	765.86	423.98	Deposits and Advances	714.63
-	XI. Closing Overdraft from Reserve Bank of India	-	1485.12	XI. Cash Balance at end	1925.82
			1031.37	Investment of earmarked balance	968.20
			64.26	Deposits with Reserve Bank	(-)5.08
			1.85	Departmental Cash Balance including permanent Advances	1.81
			387.64	Cash Balance Investment	960.89
28366.87	Total	31124.53	28366.87	Total	31124.53

(Source: Finance Accounts of the State)

APPENDIX 2.2
(Referred to in paragraph 2.1)
Time series data on the State Government finances

(₹ in crore)

	2016-17	2017-18	2018-19	2019-20	2020-21
Part-A Receipts					
1. Revenue Receipts	9565	11054	11438	11297	10440
(i) Tax Revenue	4261(45)	4732(43)	4871(43)	4700(42)	4151(40)
State Goods and Services Tax (SGST)	-	1464(31)	2529(52)	2438(52)	1985(48)
Taxes on Sales, Trade etc.	2438(57)	1622(34)	1013(21)	1033(22)	990(24)
State Excise	321(7)	410(9)	478(10)	492(10)	515(12)
Taxes on Vehicles	244(6)	314(7)	299(6)	269(6)	220(5)
Stamp duty and Registration fee	365(9)	530(11)	432(9)	393(8)	350(9)
Land Revenue	39(1)	42(1)	67(1)	37(1)	34(1)
Taxes on goods and passengers	454(11)	210(4)	30(1)	32(1)	41(1)
Other Taxes	400(9)	140(3)	23(0)	6(0)	16(0)
(ii) Non-Tax Revenue	2712(28)	3033(27)	2874(25)	2737(24)	2903(28)
(iii) State's share in Union taxes and duties	2299(24)	2544(23)	2878(25)	2480(22)	2296(22)
(iv) Grants-in-aid from Government of India	293(3)	745(7)	815(7)	1380(12)	1090(10)
2. Misc. Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	9	7	5	4	3
4. Total Revenue and Non-debt capital receipt (1+2+3)	9574	11061	11443	11301	10443
5. Public Debt Receipts	1519	2006	2529	2700	4587
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1427	1928	2459	2654	3604
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	92	78	70	46	983
6. Total Receipts in the Consolidated Fund (4+5)	11093	13067	13972	14001	15030
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Accounts receipts	11128	13377	13684	12736	12957
9. Total receipts of the State (6+7+8)	22221	26444	27656	26737	27987
Part-B Expenditure/Disbursement	10505	12637	13232	13283	14090
10. Revenue Expenditure	8866(84)	10543(83)	11083(84)	11622(87)	12093(86)
Plan	2126(24)	-	-	-	-
Non Plan	6740(76)	-	-	-	-
General Services (including interests payments)	2873(32)	3517(34)	3793(34)	3942(34)	4144(34)
Social Services (including GIA and contributions)	3345(38)	4155(39)	4223(38)	4339(37)	4529(38)
Economic Services (including GIA and contributions)	2648(30)	2871(27)	3067(28)	3341(29)	3420(28)
11. Capital Expenditure	1639(16)	2094(17)	2149(16)	1660(12)	1997(14)
General Services	204(12)	409(20)	515(24)	300(18)	437(22)
Social Services	432(26)	654(31)	763(36)	587(35)	603(30)
Economic Services	1003(61)	1031(49)	871(41)	773(47)	957(48)

	2016-17	2017-18	2018-19	2019-20	2020-21
Part-B Expenditure/Disbursement					
12. Disbursement of Loans and Advances	03	34	03	13	01
13. Total (10+11+12)	10508	12671	13235	13295	14091
14. Repayments of Public Debt	468	790	920	1025	751
Internal Debt (excluding Ways and Means Advances and Overdrafts)	441	702	827	927	653
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	27	88	93	98	98
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	10976	13461	14157	14321	14843
17. Net Loans and Advances	6	(-)27	2	(-)9	1
18. Contingency Fund disbursements	-	-	2	-	0
19. Public Accounts disbursements	11029	12969	13189	12237	12704
20. Total disbursement by the State (16+18+19)	22005	26430	27348	26558	27547
Part-C Deficits					
21. Revenue Deficit(-)/Revenue Surplus (+)(1-10)	699	511	355	(-)325	(-)1653
22. Fiscal Deficit (4-13)	(-)934	(-)1610	(-)1792	(-)1994	(-)3648
23. Primary Deficit(-)/Surplus(+) (22+24)	214	(-)366	(-)448	(-)529	(-)2058
Part-D Other Data					
24. Interest Payments (included in revenue expenditure)	1148	1244	1344	1465	1590
24. Financial Assistance to local bodies etc.	1325	1671	1775	1804	1981
25. Ways and Means Advances (WMA)/Overdraft availed (days)	188	88	320	96	167
Ways and Means advances availed	174	88	296	96	167
Overdraft availed	14	-	24	-	-
26. Interest on WMA/Overdraft	4	1	3	1.01	1.96
27. Gross State Domestic Product (GSDP)	62976	69352	73170	80449	81502
28. Outstanding fiscal liabilities (year-end)	16824	18552	20412	22554	26521
29. Outstanding guarantees including interest (year-end)	842	741	1093	883	967
30. Maximum amount guaranteed (year-end)	932	962	1467	1076	1355
31. Number of incomplete projects	132	153	266	207	203
32. Capital blocked in incomplete projects	1509	1204	1304	1007	545

Part-E Fiscal Health Indicators (in per cent)	2016-17	2017-18	2018-19	2019-20	2020-21
I Resource Mobilisation					
Own Tax revenue/GSDP	6.77	6.82	6.66	5.84	5.09
Own Non-Tax Revenue/GSDP	4.31	4.37	3.93	3.40	3.56
Central Transfer/GSDP	3.65	3.67	3.93	3.08	2.82
II Expenditure Management					
Total Expenditure/GSDP	16.60	18.27	18.09	16.53	17.29
Total Expenditure/Revenue Receipts	109.86	114.63	115.71	117.69	134.97
Revenue Expenditure/Total Expenditure	84.37	83.21	83.74	87.42	85.81
Expenditure on Social Services/Total Expenditure	35.94	37.95	37.67	37.04	36.42
Expenditure on Economic Services/Total Expenditure	34.74	30.79	29.77	30.94	31.06
Capital Expenditure/Total Expenditure	15.60	16.53	16.24	12.49	14.17
Capital Expenditure on Social and Economic Services/Total Expenditure	13.66	13.30	12.35	10.23	11.07
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	1.11	0.74	0.49	(-)0.41	(-)2.03
Fiscal deficit/GSDP	(-)1.48	(-)2.32	(-)2.45	(-)2.47	(-)4.48
Primary Deficit (surplus)/GSDP	0.34	(-)0.53	(-)0.61	(-)0.66	(-)2.53
Revenue Deficit/Fiscal Deficit	(-)74.79	(-)31.74	(-)19.81	16.30	45.31
Primary Revenue Balance/GSDP	2.93	2.53	2.32	1.42	(-)0.08
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP ²	26.71	26.75	27.90	28.04	31.51
Fiscal Liabilities/RR	175.89	167.84	178.46	199.65	254.03
Debt Redemption (Principal + Interest)/Total Debt Receipts	106.37	101.41	89.52	92.22	51.04

(Source: Finance Accounts of the State for respective years)

² As per Department of Expenditure, GoI letter dated 10 December 2021, borrowings under the special window shall not be treated as debt of the State for any norms which may be prescribed by the Finance Commission. Hence, the back-to-back loans of ₹ 840 crore *in-lieu* of shortfall in GST compensation has not been considered as public debt/total outstanding liabilities of the State Government.

APPENDIX 2.3

(Referred to in paragraph 2.4.3.2)

Details of Government companies and statutory corporations (SPSEs) not covered in this report (either due to arrears of accounts or non-working)

Sr. No.	Name of SPSE	Year for which accounts not received till 31 October 2021
Government companies		
1	Goa Forest Development Corporation Limited	2017-18 to 2020-21
2	Goa Meat Complex Limited [@]	Non-working
3	Goa State Horticultural Corporation Limited	2016-17 to 2020-21
4	Goa State Scheduled Caste and Other Backward Classes Finance and Development Corporation Limited	2010-11 to 2020-21
5	Imagine Panaji Smart City Development Limited	2017-18 to 2020-21
6	Info Tech Corporation of Goa Limited	2013-14 to 2020-21
Statutory corporation		
7	Goa Information Technology Development Corporation	Non-working

(Source: Information compiled based on latest Accounts received from SPSEs)

@ Though the latest Accounts of Goa Meat Complex Limited for the year 2019-20 had been received, it was excluded from audit coverage, being a non-working company.

APPENDIX 2.4
(Referred to in paragraph 2.4.3.2)
List of SPSEs having negative net worth as on 31 March 2021

(₹ in crore)

Sr. No.	Name	Net profit before dividend	Net worth	Paid up capital	Equity
1	Kadamba Transport Corporation Limited	(-)12.68	(-)64.64	108.45	(-)64.64
2	Goa Industrial Development Corporation	(-)30.72	(-)39.62	59.27	(-)39.62
	Grand total	(-)43.40	(-)104.26	167.72	(-)104.26

(Source: As per information furnished by nine SPSEs based on latest Accounts)

APPENDIX 3.1

(Referred to in paragraph 3.3.2)

Unnecessary supplementary provisions of ₹ five crore or more during 2020-21

(₹ in crore)

Sr. No.	Name of the Grant	Original provision	Supplementary	Actual	Savings out of original provision	Savings (col.4) over Original provision (col.1) (in per cent) (col.4 by 1)
<i>Revenue (voted)</i>		(1)	(2)	(3)	(4)	(5)
1.	13 Transport	204.25	26.22	175.92	28.33	13.87
2.	17 Police	611.29	23.88	561.91	49.38	8.08
3.	33 Revenue	26.82	9.65	20.77	6.05	22.56
4.	48 Health Services	695.69	53.13	539.61	156.08	22.44
5.	55 Municipal Administration	226.88	11.15	91.88	135.00	59.50
6.	57 Social Welfare	415.52	9.99	363.43	52.09	12.54
7.	58 Women and Child Development	512.42	51.10	295.31	217.11	42.37
8.	64 Agriculture	191.13	39.53	156.05	35.08	18.35
9.	68 Forests	103.04	44.02	77.76	25.28	24.53
10.	70 Civil Supplies	49.23	16.93	46.29	2.94	5.97
Total		3036.27	285.60	2328.93	707.34	23.30
<i>Capital (voted)</i>						
11.	01 Legislature	2.00	5.00	0.90	1.10	55.00
12.	02 General Administration and Coordination	15.20	19.37	1.00	14.20	93.42
13.	13 Transport	52.00	17.40	10.25	41.75	80.29
14.	21 Public Works	1291.79	24.82	626.86	664.93	51.47
15.	47 Goa Medical College	96.60	114.00	69.38	27.22	28.18
16.	48 Health Services	126.80	75.46	47.28	79.52	62.71
17.	55 Municipal Administration	255.90	181.09	59.88	196.02	76.60
18.	68 Forests	10.70	12.04	0.61	10.09	94.30
19.	78 Tourism	127.76	15.00	72.48	55.28	43.27
20.	84 Airport	15.20	10.00	3.37	11.83	77.83
Total		1993.95	474.18	892.01	1101.94	55.26
Grand Total		5030.22	759.78	3220.94	1809.28	

(Source: Appropriation Accounts of the State)

APPENDIX 3.2
(Referred to in paragraph 3.3.3)
**Details of savings of ₹ one crore and above not surrendered
during 2020-21**

(₹ in crore)

Sr. No.	Name of grant	Savings	Amount surrendered	Amount not surrendered
Revenue (voted)				
1.	6 Election Office	14.60	11.52	3.08
2.	21 Public Works Department	202.32	185.69	16.63
3.	23 Home	13.11	7.05	6.06
4.	32 Finance	17.59	16.49	1.10
5.	34 School Education	225.69	219.40	6.29
6.	47 Goa Medical College	113.44	128.15	14.71
7.	48 Health Services	209.21	209.06	0.15
8.	52 Labour	20.56	6.02	14.54
9.	68 Forests	69.31	36.85	32.46
10.	70 Civil Supplies	19.87	17.80	2.07
11.	75 Planning, Statistics and Evaluation	10.22	7.40	2.82
12.	76 Electricity	132.27	123.75	8.52
13.	82 Information Technology	90.88	80.70	10.18
14.	86 Non-Conventional Source of Energy	84.22	0.00	84.22
Capital (voted)				
15.	21 Public Works	689.75	688.59	1.16
16.	23 Home	8.00	0.00	8.00
17.	34 School Education	145.67	139.73	5.94
18.	35 Higher Education	74.00	49.00	25.00
19.	36 Technical Education	49.53	40.03	9.50
20.	47 Goa Medical College	141.22	133.22	8.00
21.	48 Health Services	154.98	153.83	1.15
22.	52 Labour	1.60	0.10	1.50
23.	76 Electricity	321.64	319.64	2.00
24.	81 Department of Tribal Welfare	94.44	87.38	7.06
25.	86 Non-Conventional Source of Energy	12.67	0.00	12.67
Total		2916.79	2661.40	255.39

(Source: Appropriation Accounts of the State)

APPENDIX 4.1
(Referred to in paragraph 4.3)
Department-wise status of outstanding UCs

Sr. No.	Name of Department	No. of utilisation certificates	Amount (₹ in crore)
1	Directorate of Education	1143	245.00
2	Directorate of Technical Education	3	0.43
3	Directorate of Higher Education	-	0
4	Department of Tribal Welfare	220	12.08
5	Town and Country Planning Department	2	0.75
6	Directorate of Municipal Administration	678	516.53
7	i) Directorate of Women and Child Welfare ii) Directorate of Social Welfare	362 450	10.33 34.06
8	Department of Science, Technology and Environment	169	27.39
9	i) Directorate of Panchayats (South) ii) Directorate of Panchayats (North)	2813 3289	87.61 639.10
10	i) General Administration Department (GIRDA) ii) Directorate of Official Language iii) Legislature Department	20 2 16	9.16 0.01 0.80
11	Directorate of Health Services	12	14.89
12	Directorate of Small Savings and Lotteries	-	0
13	Directorate of Agriculture	85	0.32
14	Department of Forests	4	1.80
15	Goa State Legal Services Authority	-	0
16	Under Secretary, Finance (Home)	117	0.38
17	Under Secretary, Revenue	-	0
18	Under Secretary, Finance (R&C)	-	0
19	Public Health Department	24	0.17
20	Law Department	-	0
21	North Goa District Legal Authority	-	0
22	Directorate of Sports and Youth Affairs	310	10.95
23	Directorate of Art and Culture	1009	72.31
24	Directorate of Archives and Archaeology	-	0
25	Directorate of Fisheries	6	1.19
26	Animal Husbandry and Veterinary services	51	5.23
27	Directorate of Skill Development and Entrepreneurship	5	10.70
28	Department of Rural Development	37	46.10
29	Directorate of Industries, Trade & Commerce	5	2.92
30	Department of Information & Technology	2	5.85
31	Directorate of Transport	1	2.62
	Total	10835	1758.68

(Source: Information provided by Directorate of Accounts)

APPENDIX 4.2

(Referred to in paragraph 4.10)

Statement showing delay in submission of accounts and tabling of SARs of autonomous bodies in State Legislature as of March 2022

Sr. No.	Name of the body/authority	Period of entrustment of audit and Section under which audited	Year for which accounts received	Period up to which SAR issued to State Government	Whether SAR required to be placed in the Legislature / Date of issue of SAR by Audit to State Government/ Date of placement of SAR	Delay in submission of accounts to Audit up to March 2022 (months)
	1	2	3	4	5	6
1	Goa University	01.04.2015 to 31.03.2020 Section 19 (3)	2019-20	2018-19	Yes/ 30.07.21/ Not yet placed (March 2022)	2020-21 (09)
2	Goa Housing Board	01.04.2017 to 31.03.2022 Section 19 (3)	2018-19	2018-19	Yes/ 08.01.21/ 18.10.21	2019-20 (17) 2020-21 (05)
3	Goa Tillari Irrigation Development Corporation	01.04.2012 to 31.03.2016 Section 19 (3)	2011-12	2011-12	Yes/ 29.07.19/ Not yet placed (March 2022)	2012-13 (105) 2013-14 (93) 2014-15 (81) 2015-16 (69) 2016-17 (57) 2017-18 (45)
4	Khadi and Village Industries Board	01.04.2018 to 31.03.2023 Section 19 (3)	2019-20	2017-18	Yes/ 08.01.21/ Not yet placed (March 2022)	2018-19 (32) 2019-20 (20) 2020-21 (08)
5	Goa State Commission for Backward Classes	01.04.2014 to 31.03.2019 Section 19 (3)	2019-20	2019-20	Yes/ 16.04.21/ Not yet placed (March 2022)	2020-21 (09)
6	Goa Secondary and Higher Secondary Education Board	01.04.2015 to 31.03.2020 Section 20 (1)	2020-21	2020-21	No/ 04.04.22/ Not Applicable	-
7	South Goa Zilla Panchayat	01.04.2019 to 31.03.2024 Section 20 (1)	2017-18	2017-18	Yes/ 16.04.19/ Not yet placed (March 2022)	2018-19 (33) 2019-20 (21) 2020-21 (09)
8	North Goa Zilla Panchayat	01.04.2019 to 31.03.2024 Section 20 (1)	2008-09	2008-09	Yes/ 24.06.15/ Not yet placed (March 2022)	2009-10 (141) 2010-11 (129) 2011-12 (117) 2012-13 (105) 2013-14 (93) 2014-15 (81) 2015-16 (69) 2016-17 (57) 2017-18 (45) 2018-19 (33) 2019-20 (21) 2020-21 (09)

9	Goa State Legal Services Authority	As per Act Section 19 (2)	2018-19	2018-19	Yes/ 02.12.20/ Not yet placed (March 2022)	2019-20 (21) 2020-21 (09)
10	District Legal Services Authority, South Goa [£]	As per Act Section 19 (2)	2013-14	2013-14	No/ 27.04.18/ Not Applicable	2014-15 2015-16 2016-17 2017-18 2018-19 2019-20 2020-21
11	District Legal Services Authority, North Goa [£]	As per Act Section 19 (2)	2017-18	2017-18	No/ 24.08.21/ Not Applicable	2018-19 2019-20 2020-21
12	Goa State Compensatory Afforestation Fund Management and Planning Authority	01.04.2012 to 31.03.2017 Section 20 (1)	2015-16	2015-16	No/ 08.06.17/ Not Applicable	2016-17 (57) 2017-18 (45) 2018-19 (33) 2019-20 (21) 2020-21 (09)
13	Goa Sarva Shiksha Abhiyan Society	01.04.2015 to 31.03.2020 Section 20 (1)	2018-19	2018-19	Yes/ 01.01.21/ Not yet placed (March 2022)	2019-20 (21) 2020-21 (09)
14	Real Estate Regulatory Authority	As per act Section 19 (2)	2019-20	2018-19	No/ 11.08.21/ Not Applicable	2020-21 (09)

(Source: Information compiled by Office of the AG, Goa)

£: Due dates for submission of accounts to audit not mentioned in the entrustment.

APPENDIX 4.3
(Referred to in paragraph 4.11)
Details of Government Companies whose accounts were in arrears

Sr. No.	Name of Government Company	Year for which accounts not received by 31 March 2022
1.	Goa Forest Development Corporation Limited	2017-18 to 2020-21
2.	Goa State Horticultural Corporation Limited	2016-17 to 2020-21
3.	Goa Handicrafts, Rural & Small-Scale Industries Development Corporation Ltd.	2020-21
4.	Goa State Scheduled Caste and Other Backward Classes Finance and Development Corporation Limited	2010-11 to 2020-21
5.	Goa State Infrastructure Development Corporation Limited	2020-21
6.	Sewage and Infrastructural Development Corporation Limited	2020-21
7.	Imagine Panaji Smart City Development Limited	2017-18 to 2020-21
8.	Kadamba Transport Corporation Limited	2020-21
9.	EDC Limited	2020-21
10.	Goa Electronics Limited	2020-21
11.	Info Tech Corporation of Goa Limited	2013-14 to 2020-21

(Source: Information compiled on the basis of accounts received from Government Companies)

APPENDIX 4.4

(Referred to in paragraph 4.12)

**Department-wise/age-wise break-up of the cases of misappropriations, defalcations, etc.
(Cases where final action was pending at the end of December 2021)**

(Figures in bracket indicate amount – ₹ in lakh)

Sr. No.	Name of Department	Up to 5 years	5 to 10 years	10 years and above	Total No. of cases
1	Directorate of Panchayats	06(7.86)	05(1.70)	02(3.44)	13(13.00)
2	Directorate General of Police	-	-	02(0.04)	02(0.04)
3	Directorate of Civil Supplies and Consumer Affairs	-	-	03(5.92)	03(5.92)
4	Goa Medical College	-	-	02(3.20)	02(3.20)
	Principal District and Sessions Judge, North Goa	01 (1.02)	-	-	01(1.02)
7	Directorate of Transport	-	1(8.13)	-	01(8.13)
9	Animal Husbandry & Veterinary Services	-	1(0.25)	-	01(0.25)
	Total	07 (8.88)	07(10.08)	09(12.60)	23(31.56)

(Source: Information provided by various Departments)