

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 = 21.90 per cent)					9.90 per cent	
5.	Literacy rate [%] (as per 2011 Census) (All India = 73.00 per cent)					88.70 per cent	
6.	Infant mortality [^] (per 1000 live births) (All India = 33 per 1000 live births)					Eight	
7.	Life Expectancy at birth [@] (All India = 69.40 years)					68.50 years	
8.	Gross State Domestic Product (GSDP) 2019-20 at current price					₹ 80,449	
9.	Per capita GSDP CAGR (2011-12 to 2019-20) (All India = 9.84 per cent)				Goa	7.61	
					General Category States (GCS)	10.53	
10.	GSDP CAGR (2011-12 to 2019-20) (All India = 11.14 per cent)				Goa	8.35	
					GCS	11.98	
11.	Population Growth (2011-20) (All India = 11.09 per cent)				Goa	6.14	
					GCS	10.98	
B. Financial Data							
Particulars		2010-11 to 2018-19		2014-15 to 2018-19		Growth rate during 2019-20	
CAGR		GCS	Goa	GCS	Goa	GCS	Goa
in per cent							
a.	Revenue Receipts	13.65	9.73	12.71	10.44	2.08	(-)1.23
b.	Own Tax Revenue	12.21	10.83	10.42	5.74	2.12	(-)3.51
c.	Non Tax Revenue	11.19	3.00	9.67	5.43	23.44	(-)4.77
d.	State's shares in Union Taxes & Duties	16.48	22.06	21.81	33.69	(-)13.86	(-)13.83
e.	Grants-in-Aid from Govt. of India	15.18	7.71	8.10	9.54	21.24	69.33
f.	Total Receipts	13.52	6.73	12.72	12.53	4.34	0.23
g.	Revenue Expenditure	13.79	11.07	12.22	10.59	5.71	4.86
h.	Capital Expenditure	14.64	7.32	12.35	14.88	(-)3.86	(-)22.75
i.	Disbursement of Loans and Advances	11.36	(-)18.88	11.11	0.00	(-)12.50	333.33
j.	Total Expenditure	13.87	10.35	12.22	11.23	4.09	0.45
k.	RE on Education	11.58	11.19	9.37	13.66	11.81	5.67
l.	RE on Health	15.43	12.32	13.23	14.46	9.48	34.01
m.	Salary and Wages	10.78	11.74	10.35	11.60	9.51	4.90
n.	Pension	14.14	16.84	14.27	18.44	9.74	1.08

Source: *Census Info India 2011;

§ Economic Survey 2019-20 (Vol II), Statistical Appendix, Page no. A 169 of Table 9.8;

% Economic Survey 2019-20 (Vol II) Statistical Appendix, Page no. A 164, Table 9.4;

^ Economic survey 2019-20 (Vol II) Statistical Appendix, Page no A 160, Table 9.1;

@ SRS based Abridged Life Tables 2014-18.

APPENDIX 1.2

(Referred to in paragraph 1.7)

Details of government companies and statutory corporations

Sl. 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 <i>four</i> 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

Sl. 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.

Sl. 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 <i>per cent</i> of shares of ITCGL in March 2006 and ITCGL became a government

Sl. 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 of fee 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, Latamarcem and Quitol

APPENDIX 2.1
(Referred to in paragraph 2.1)
Abstract of receipts and disbursements for the year 2019-20

(₹ in crore)

Receipts			Disbursements		
2018-19		2019-20	2018-19	2019-20	
Section-A: Revenue					
11437.98	1. Revenue receipts	11297.52	11082.84	1. Revenue expenditure	11622.66
4871.36	Tax revenue	4700.56	3793.14	General services	3942.84
			4223.25	Social Services (inclusive of GIA and contribution)	4338.50
2873.66	Non-tax revenue	2737.54	2045.84	Education, Sports, Art and Culture	1986.87
			840.57	Health and Family Welfare	975.11
2878.36	State's share of Union Taxes	2479.85	408.72	Water Supply, Sanitation, Housing and Urban Development	552.44
			25.95	Information and Broadcasting	28.27
68.09	Non-Plan grants	169.33	150.39	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	75.61
2.09	Grants for State Plan Schemes	-	60.81	Labour and labour Welfare	69.06
			687.92	Social Welfare and Nutrition	648.30
268.42	Grants for Central and Centrally sponsored Plan Schemes	391.54	3.05	Others	2.84
476.00	Other Transfers to States with Legislatures	818.70	3066.45	Economic Services (inclusive of GIA and contribution)	3341.32
			330.51	Agriculture and Allied Activities	334.28
			131.20	Rural Development	153.49
			8.89	Special Areas Programmes	8.89
			149.85	Irrigation and Flood control	130.09
			1896.37	Energy	2220.19
			111.10	Industry and Minerals	66.70
			316.48	Transport	267.10
			20.79	Science, Technology and Environment	52.65
			101.26	General Economic Services	107.93
			11082.84	Total	11622.66
	II. Revenue deficit carried over to Section B	325.14	355.14	II. Revenue deficit/surplus carried over to Section B	-
11437.98	Total	11622.66	11437.98	Total	11622.66

Receipts		Disbursements			
2018-19		2019-20	2018-19	2019-20	
Section-B : Other					
995.77	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	1305.57	-	III. Opening Overdraft from Reserve Bank of India	-
	IV. Miscellaneous Capital receipts	-	-	IV. Capital Outlay	
			515.08	General Services	299.77
			762.97	Social Services	587.07
			237.87	Education, Sports, Art and Culture	175.34
			112.81	Health and Family Welfare	152.22
			399.12	Water Supply, Sanitation, Housing and Urban Development	233.97
			-	Information and Broadcasting	-
			5.71	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	24.63
			6.38	Social Welfare and Nutrition	0.41
			1.08	Other Social Services	0.50
			871.09	Economic Services	773.40
			35.27	Agriculture and Allied Activities	9.94
			(-)0.03	Rural Development	8.70
			2.85	Special Areas Programmes	2.39
			169.78	Irrigation and Flood Control	210.14
			177.00	Energy	176.45
			9.74	Industry and Minerals	16.74
			352.09	Transport	253.00
			39.27	Science, Technology and Environment	30.19
			85.12	General Economic Services	65.85
			2149.14	Total	1660.24
5.14	V. Recoveries of Loans and Advances	3.58	3.10	V. Loans and Advances disbursed	13.42
4.11	From Government Servants	3.28	0.91	To Government Servants	0.86
1.03	From Others	0.30	2.19	To Others	12.56
355.14	VI. Revenue Surplus brought down	-	-	VI. Revenue Deficit brought down	325.14

Receipts			Disbursements		
2018-19		2019-20	2018-19	2019-20	
2528.92	VII. Public debt receipts	2699.47	920.46	VII. Repayment of Public debt	1024.93
	External debt	-	-	External debt	-
2458.49	Internal debt other than Ways and Means Advances and overdrafts	2653.79	827.66	Internal debt other than Ways and Means Advances and Overdrafts	926.94
	Net transactions under Ways and Means Advances	-	-	Net transactions under Ways and Means Advances	-
	Net transactions under overdraft	-	-	Net transactions under overdraft	-
70.43	Loans and Advances from Central Government	45.68	92.80	Repayment of Loans and Advances to Central Government	97.99
-	VIII. Appropriation to Contingency Fund	-	-	VIII. Appropriation to Contingency Fund	-
-	IX. Amount transferred to Contingency Fund	-	1.89	IX. Expenditure from Contingency Fund	(-) 1.81
13684.14	X. Public Account receipts	12735.59	13188.95	X. Public Account disbursements	12237.17
453.80	Small Savings and Provident Funds	444.47	346.96	Small Savings and Provident Funds	370.60
260.93	Reserve Funds	459.25	130.24	Reserve Funds	172.88
8115.12	Suspense and Miscellaneous	7670.98	8037.63	Suspense and Miscellaneous	7778.86
4137.58	Remittances	3551.74	4078.04	Remittances	3490.85
716.71	Deposits and Advances	609.15	596.08	Deposits and Advances	423.98
	XI. Closing Overdraft from Reserve Bank of India		1305.57	XI. Cash Balance at end	1485.12
			954.18	Investment of earmarked balance	1031.37
			0.45	Deposits with Reserve Bank	64.26
			1.80	Departmental Cash Balance including permanent Advances	1.85
			349.14	Cash Balance Investment	387.64
29007.09	Total	28366.87	29007.09	Total	28366.87

(Source: Finance account of the State)

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

(₹ in crore)

	2015-16	2016-17	2017-18	2018-19	2019-20
Part-A Receipts					
1. Revenue Receipts	8552	9565	11054	11438	11297
(i) Tax Revenue	3975(46)	4261(45)	4732(43)	4871(43)	4700(42)
State Goods and Services Tax (SGST)	-	-	1464(31)	2529(52)	2438(52)
Taxes on Sales, Trade etc.	2116(53)	2438(57)	1622(34)	1013(21)	1033(22)
State Excise	319(8)	321(7)	410(9)	478(10)	492(10)
Taxes on Vehicles	196(5)	244(6)	314(7)	299(6)	269(6)
Stamp duty and Registration fee	525(13)	365(9)	530(11)	432(9)	393(8)
Land Revenue	24(1)	39(1)	42(1)	67(1)	37(1)
Taxes on goods and passengers	464(12)	454(11)	210(4)	30(1)	32(1)
Other Taxes	331(8)	400(9)	140(3)	23(0)	6(0)
(ii) Non-Tax Revenue	2432(28)	2712(28)	3033(27)	2874(25)	2737(24)
(iii) State's share in Union taxes and duties	1924(22)	2299(24)	2544(23)	2878(25)	2480(22)
(iv) Grants-in-aid from Government of India	221(3)	293(3)	745(7)	815(7)	1380(12)
2. Misc. Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	10	9	7	5	4
4. Total Revenue and Non-debt capital receipt (1+2+3)	8562	9574	11061	11443	11301
5. Public Debt Receipts	1847	1519	2006	2529	2700
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1736	1427	1928	2459	2654
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	111	92	78	70	46
6. Total Receipts in the Consolidated Fund (4+5)	10409	11093	13067	13972	14001
7. Contingency Fund Receipts	(-130)	-	-	-	-
8. Public Accounts receipts	10941	11128	13377	13684	12736
9. Total receipts of the State (6+7+8)	21220	22221	26444	27656	26737
Part-B Expenditure/Disbursement					
10. Revenue Expenditure	8420(84)	8866(84)	10543(83)	11083(84)	11622(87)
Plan	2099(25)	2126(24)	-	-	-
Non Plan	6321(75)	6740(76)	-	-	-
General Services (including interests payments)	2564(30)	2873(32)	3517(34)	3793(34)	3942(34)
Social Services (including GIA and contributions)	3183(38)	3345(38)	4155(39)	4223(38)	4339(37)
Economic Services (including GIA and contributions)	2673(32)	2648(30)	2871(27)	3067(28)	3341(29)
11. Capital Expenditure	1622(16)	1639(16)	2094(17)	2149(16)	1660(12)
General Services	271(17)	204(12)	409(20)	515(24)	300(18)
Social Services	343(21)	432(26)	654(31)	763(36)	587(35)
Economic Services	1008(62)	1003(61)	1031(49)	871(41)	773(47)

	2015-16	2016-17	2017-18	2018-19	2019-20
Part-B Expenditure/Disbursement					
12. Disbursement of Loans and Advances	3	3	34	3	13
13. Total (10+11+12)	10045	10508	12671	13235	13295
14. Repayments of Public Debt	439	468	790	920	1025
Internal Debt (excluding Ways and Means Advances and Overdrafts)	412	441	702	827	927
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	27	27	88	93	98
15. Appropriation to Contingency Fund	(-130)	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	10354	10976	13461	14157	14321
17. Net Loans and Advances	7	6	(-27)	2	(-9)
18. Contingency Fund disbursements	-	-	-	2	-
19. Public Accounts disbursements	10893	11029	12969	13189	12237
20. Total disbursement by the State (16+18+19)	21247	22005	26430	27348	26558
Part-C Deficits					
21. Revenue Deficit(-)/Revenue Surplus (+)(1-10)	132	699	511	355	(-325)
22. Fiscal Deficit (4-13)	(-1483)	(-934)	(-1610)	(-1792)	(-1994)
23. Primary Deficit(-)/Surplus(+) (22+24)	(-408)	214	(-366)	(-448)	(-529)
Part-D Other Data					
24. Interest Payments (included in revenue expenditure)	1075	1148	1244	1344	1465
24. Financial Assistance to local bodies etc.	1197	1325	1671	1775	1804
25. Ways and Means Advances (WMA)/Overdraft availed (days)	240	188	88	320	96
Ways and Means advances availed	177	174	88	296	96
Overdraft availed	63	14	-	24	-
26. Interest on WMA/Overdraft	4	4	1	3	1.01
27. Gross State Domestic Product (GSDP)	55054	62976	69352	73170	80449
28. Outstanding fiscal liabilities (year-end)	15575	16824	18552	20412	22554
29. Outstanding guarantees including interest (year-end)	623	842	741	1093	883
30. Maximum amount guaranteed (year-end)	713	932	962	1467	1076
31. Number of incomplete projects	129	132	153	266	207
32. Capital blocked in incomplete projects	1453	1509	1204	1304	1007

Part-E Fiscal Health Indicators (in per cent)	2015-16	2016-17	2017-18	2018-19	2019-20
I Resource Mobilisation					
Own Tax revenue/GSDP	7.22	6.77	6.82	6.66	5.84
Own Non-Tax Revenue/GSDP	4.42	4.31	4.37	3.93	3.40
Central Transfer/GSDP	3.49	3.65	3.67	3.93	3.08
II Expenditure Management					
Total Expenditure/GSDP	18.25	16.60	18.27	18.09	16.53
Total Expenditure/Revenue Receipts	117.46	109.86	114.63	115.71	117.69
Revenue Expenditure/Total Expenditure	83.82	84.37	83.21	83.74	87.42
Expenditure on Social Services/Total Expenditure	35.10	35.94	37.95	37.67	37.04
Expenditure on Economic Services/Total Expenditure	36.65	34.74	30.79	29.77	30.94
Capital Expenditure/Total Expenditure	16.15	15.60	16.53	16.24	12.49
Capital Expenditure on Social and Economic Services/Total Expenditure	13.45	13.66	13.30	12.35	10.23
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.24	1.11	0.74	0.49	(-0.41)
Fiscal deficit/GSDP	(-)2.69	(-)1.48	(-)2.32	(-)2.45	(-)2.47
Primary Deficit (surplus)/GSDP	(-)0.74	0.34	(-)0.53	(-)0.61	(-)0.66
Revenue Deficit/Fiscal Deficit	(-)8.90	(-)74.79	(-)31.74	(-)19.81	16.30
Primary Revenue Balance/GSDP	2.19	2.93	2.53	15.63	14.04
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	28.29	26.71	26.75	27.90	28.04
Fiscal Liabilities/RR	182.12	175.89	167.84	178.46	199.65
Debt Redemption (Principal+Interest)/Total Debt Receipts	81.97	106.37	101.41	89.52	92.22

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

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 by 31 October 2020
Government Companies		
1	Goa Forest Development Corporation Limited	2016-17 to 2019-20
2	Goa Meat Complex Limited [@]	Non-Working
3	Goa State Horticultural Corporation Limited	2015-16 to 2019-20
4	Goa State Scheduled Caste and Other Backward Classes Finance and Development Corporation Limited	2009-10 to 2019-20
5	Imagine Panaji Smart City Development Limited	2017-18 to 2019-20
6	Info Tech Corporation of Goa Limited	2013-14 to 2019-20
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)

Statement showing State Government funds infused in the selected SPSEs since 2000-01 till 2019-20

(₹ in crore)

Sr. No.	SPSE		2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	
1	Goa Handicrafts, Rural & Small Scale Industries Development Corporation Ltd.	Equity	2.33	3.33	3.33	3.33	3.33	3.33	6.33	7.33	7.33	7.83	7.83	
		Interest Free Loans (IFL)	-	-	-	-	-	-	-	-	-	-	-	-
		Grants/ Subsidy	-	-	-	-	1.10	0.01	0.65	0.65	1.06	1.11	2.60	
		IFL Converted	-	-	-	-	-	-	-	-	-	-	-	-
		Disinvested	-	-	-	-	-	-	-	-	-	-	-	-
2	Kadamba Transport Corporation Limited	Equity	22.91	22.91	22.91	22.91	25.91	25.94	36.59	42.59	45.59	48.89	52.64	
		Interest Free Loans (IFL)	-	-	-	-	-	-	-	-	-	-	-	-
		Grants/ Subsidy	8.00	5.62	7.56	8.72	9.25	8.87	11.50	8.00	-	-	39.72	
		IFL Converted	-	-	-	-	-	-	-	-	-	-	-	-
		Disinvested	-	-	-	-	-	-	-	-	-	-	-	-
3	Goa Industrial Development Corporation	Equity	17.73	17.73	17.78	17.90	18.02	18.02	18.02	18.02	18.02	18.02	18.02	
		Interest Free Loans (IFL)	-	-	-	-	-	-	-	-	-	-	-	-
		Grants/ Subsidy	-	-	-	-	-	-	-	-	-	-	-	-
		IFL Converted	-	-	-	-	-	-	-	-	-	-	-	-
		Disinvested	-	-	-	-	-	-	-	-	-	-	-	-
4	Sewage and Infrastructural Development Corporation Limited	Equity	-	-	-	2.05	2.05	2.00	2.00	4.80	5.25	5.55	6.05	
		Interest Free Loans (IFL)	-	-	-	-	-	-	-	-	-	-	-	-
		Grants/Subsidy	-	-	-	-	-	-	-	-	-	-	-	-
		IFL Converted	-	-	-	-	-	-	-	-	-	-	-	-
		Disinvested	-	-	-	-	-	-	-	-	-	-	-	-

Sr. No.	SPSE		2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	
5	Goa Tourism Development Corporation Limited	Equity	5.24	7.74	8.74	15.94	20.35	20.35	21.35	21.35	22.65	22.65	22.65	
		Interest Free Loans (IFL)	-	-	-	-	-	-	1.00	-	-	6.39	-	-0.60
		Grants/Subsidy	-	-	-	-	-	-	-	-	-	-	-	-
		IFL Converted	-	-	-	-	-	-	-	-	-	-	-	-
		Disinvested	-	-	-	-	-	-	-	-	-	-	-	-
6	Kadamba Transport Corporation Limited	Equity	22.91	22.91	22.91	22.91	25.91	25.94	36.59	42.59	45.59	48.89	52.64	
		Interest Free Loans (IFL)	-	-	-	-	-	-	-	-	-	-	-	-
		Grants/Subsidy	8.00	5.62	7.56	8.72	9.25	8.87	11.50	8.00	-	-	-	39.72
		IFL Converted	-	-	-	-	-	-	-	-	-	-	-	-
		Disinvested	-	-	-	-	-	-	-	-	-	-	-	-
7	EDC Limited	Equity	23.20	26.70	30.20	33.20	34.20	35.20	51.20	66.20	81.20	86.20	86.20	
		Interest Free Loans (IFL)	-	-	-	-	-	-	-	-	-	-	-	-
		Grants/Subsidy	-	-	-	-	-	-	-	-	-	-	-	-
		IFL Converted	-	-	-	-	-	-	-	-	-	-	-	-
		Disinvested	-	-	-	-	-	-	-	-	-	-	-	-
8	Goa Industrial Development Corporation	Equity	17.73	17.73	17.78	17.90	18.02	18.02	18.02	18.02	18.02	18.02	18.02	
		Interest Free Loans (IFL)	-	-	-	-	-	-	-	-	-	-	-	-
		Grants/Subsidy	-	-	-	-	-	-	-	-	-	-	-	-
		IFL Converted	-	-	-	-	-	-	-	-	-	-	-	-
		Disinvested	-	-	-	-	-	-	-	-	-	-	-	-

(₹ in crore)

Sr. No.	SPSE		2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	
1	Goa Handicrafts, Rural & Small Scale Industries Development Corporation	Equity	7.83	7.83	7.83	7.83	7.83	7.83	7.83	7.83	7.83	
		Interest Free Loans (IFL)	-	-	-	-	-	-	-	-	-	-
		Grants/ Subsidy	4.59	1.21	0.64	5.21	2.68	2.34	2.89	8.00	2.50	
		IFL Converted	-	-	-	-	-	-	-	-	-	-
		Disinvested	-	-	-	-	-	-	-	-	-	-
2	Kadamba Transport Corporation Limited	Equity	59.64	89.64	89.64	89.64	94.64	94.64	94.64	108.45	108.45	
		Interest Free Loans (IFL)	-	-	-	-	-	-	-	-	-	-
		Grants/ Subsidy	26.36	29.61	87.51	79.46	103.32	95.31	96.94	116.67	103.78	
		IFL Converted	-	-	-	-	-	-	-	-	-	-
		Disinvested	-	-	-	-	-	-	-	-	-	-
3	Goa Industrial Development Corporation	Equity	18.02	18.02	18.02	18.02	18.02	18.02	18.02	16.18	16.19	
		Interest Free Loans (IFL)	-	-	-	-	-	-	-	-	-	-
		Grants/ Subsidy	-	-	-	-	-	-	-	-	-	-
		IFL Converted	-	-	-	-	-	-	-	-	-	-
		Disinvested	-	-	-	-	-	-	-	-	-	-
4	Sewage and Infrastructural Development Corporation Limited	Equity	6.55	7.05	7.55	7.55	7.55	7.55	7.55	7.55	7.55	
		Interest Free Loans (IFL)	-	-	-	-	-	-	-	-	-	-
		Grants/Subsidy	-	-	-	-	-	-	-	-	-	-
		IFL Converted	-	-	-	-	-	-	-	-	-	-
		Disinvested	-	-	-	-	-	-	-	-	-	-

Sr. No.	SPSE		2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	
5	Goa Tourism Development Corporation Limited	Equity	22.65	22.65	22.65	22.65	22.65	22.65	22.65	22.65	22.65	
		Interest Free Loans (IFL)	(-1.33)	-	(-0.53)	(-0.53)	(-0.53)	(-0.72)	(-0.55)	(-0.54)	-	
		Grants/Subsidy	-	-	-	-	-	-	-	-	-	25.14
		IFL Converted	-	-	-	-	-	-	-	-	-	-
		Disinvested	-	-	-	-	-	-	-	-	-	-
6	Kadamba Transport Corporation Limited	Equity	59.64	89.64	89.64	89.64	94.64	94.64	94.64	108.45	108.45	
		Interest Free Loans (IFL)	-	-	-	-	-	-	-	-	-	-
		Grants/Subsidy	26.36	29.61	87.51	79.46	103.32	95.31	96.94	116.67	103.78	
		IFL Converted	-	-	-	-	-	-	-	-	-	-
		Disinvested	-	-	-	-	-	-	-	-	-	-
7	EDC Limited	Equity	86.20	86.20	86.20	86.20	86.20	86.20	86.20	86.20	86.20	
		Interest Free Loans (IFL)	-	-	-	-	-	-	-	-	-	-
		Grants/Subsidy	-	-	-	-	-	-	-	-	-	-
		IFL Converted	-	-	-	-	-	-	-	-	-	-
		Disinvested	-	-	-	-	-	-	-	-	-	-
8	Goa Industrial Development Corporation	Equity	18.02	18.02	18.02	18.02	18.02	18.02	18.02	16.18	16.19	
		Interest Free Loans (IFL)	-	-	-	-	-	-	-	-	-	-
		Grants/Subsidy	-	-	-	-	-	-	-	-	-	-
		IFL Converted	-	-	-	-	-	-	-	-	-	-
		Disinvested	-	-	-	-	-	-	-	-	-	-

(Source: Compiled based on information provided by SPSEs)

APPENDIX 2.5
(Referred to in paragraph 2.4.3.2)
List of SPSEs having negative net worth as on 31 March 2020

(₹ in crore)

Sr. No.	Name	Net Profit before Dividend	Net worth	Paid up Capital	Equity
1	Goa Handicrafts, Rural & Small Scale Industries Development Corporation Ltd.	0.26	(-)0.67	8.00	(-)0.67
2	Goa Electronics Limited	1.17	(-)17.89	1.80	(-)17.89
3	Kadamba Transport Corporation Limited	(-)22.88	(-)51.42	108.45	(-)51.42
4	Goa Industrial Development Corporation	(-)115.39	(-)18.85	51.86	(-)18.85
	Grand total	(-)136.84	(-)88.83	170.11	(-)88.83

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

Note: Though four SPSEs have zero or negative net worth as of March 2020, two SPSEs at Sr. No. 1 to 2 have earned profits during the year 2019-20.

APPENDIX 3.1

(Referred to in paragraph 3.3.2)

Unnecessary supplementary provisions of ₹ five crore or more during 2019-20

(₹ in crore)

Sr. No.	Name of the Grant	Original	Supplementary	Actual	Savings out of original
Revenue (Voted)					
1.	08 Treasury & Accounts, North Goa	1450.05	41.56	1377.69	72.36
2.	21 Public Works	782.97	15.15	602.78	180.19
3.	34 School Education	1477.69	109.00	1323.08	154.61
4.	35 Higher Education	353.83	33.04	353.07	0.76
5.	42 Sports and Youth Affairs	172.42	20.70	74.62	97.8
6.	48 Health Services	658.48	23.30	488.91	169.57
7.	55 Municipal Administration	214.53	94.23	148.06	66.47
8.	56 Information & Publicity	41.44	15.10	28.27	13.17
9.	57 Social Welfare	335.97	7.00	296.95	39.02
10.	58 Women & Child Development	483.98	19.56	320.25	163.73
11.	68 Forests	83.26	20.35	72.69	10.57
12.	70 Civil Supplies	44.74	23.01	42.62	2.12
13.	78 Tourism	91.19	10.00	7.55	83.64
14.	81 Tribal Welfare	122.88	5.00	69.75	53.13
Total		6313.43	437.00	5206.29	1107.14
Capital (Voted)					
15.	12 Commercial Taxes	9.00	5.00	4.06	4.94
16.	21 Public Works	1322.4	85.00	431.20	891.2
17.	31 Panchayats	12.66	109.79	8.70	3.96
18.	34 School Education	146.85	5.00	60.49	86.36
19.	45 Archives and Archaeology	25.00	5.00	6.12	18.88
20.	47 Goa Medical College	92.16	100.00	86.59	5.57
21.	48 Health Services	116.03	38.00	57.81	58.22
22.	55 Municipal Administration	256.9	226.89	25.02	231.88
23.	56 Information & Publicity	8.00	10.00	0.00	8
24.	62 Law	81.00	14.71	30.98	50.02
25.	64 Agriculture	29.04	8.00	13.94	15.1
26.	71 Co-operation	22.20	7.48	10.2	12
27.	72 Science, Technology & Environment	73.50	65.00	30.19	43.31
28.	81 Tribal Welfare	124.00	5.00	36.23	87.77
Total		2318.74	684.87	801.53	1517.21
Grand Total		8632.17	1121.87	6007.82	2624.35

(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 2019-20**

(₹ in crore)

Sr. No.	Name of Grant	Savings	Amount surrendered	Amount not surrendered
Revenue Voted				
1.	6 Election Office	54.86	47.80	7.06
2.	8 Treasury and Accounts Administration, North Goa	113.92	2.24	111.68
3.	17 Police	53.56	51.91	1.65
4.	23 Home	7.39	2.50	4.89
5.	31 Panchayats	86.21	70.44	15.77
6.	32 Finance	35.14	-	35.14
7.	33 Revenue	30.21	5.26	24.95
8.	34 School Education	254.60	252.18	2.43
9.	35 Higher Education	33.80	32.54	1.26
10.	42 Sports and Youth Affairs	118.50	116.78	1.72
11.	46 Museum	1.38	-	1.38
12.	64 Agriculture	60.97	55.33	5.64
13.	65 Animal Husbandry and Veterinary Services	52.97	50.42	2.55
14.	70 Civil Supplies	25.13	16.93	8.20
15.	76 Electricity	47.97	46.35	1.62
16.	77 River Navigation	10.90	8.64	2.26
17.	78 Tourism	25.64	24.56	1.08
Capital Voted				
18.	21 Public Works Department	976.20	974.74	1.46
19.	32 Finance	277.00	-	277.00
20.	46 Museum	5.00	-	5.00
21.	63 Rajya Sainik Board	2.00	-	2.00
22.	64 Agriculture	23.10	21.29	1.81
23.	65 Animal Husbandry and Veterinary Services	5.75	4.16	1.59
24.	76 Electricity	423.63	418.62	5.01
25.	81 Tribal Welfare	92.77	88.31	4.46
Total		2818.60	2291.00	527.61

(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 the Department	No. of utilisation certificates	Amount (₹ in crore)
1	Directorate of Education	1140	222.12
2	Directorate of Technical Education	3	0.43
3	Directorate of Higher Education	89	165.54
4	Department of Tribal Welfare	295	19.67
5	Town and Country Planning Department	31	14.27
6	Directorate of Municipal Administration	838	624.41
7	i) Directorate of Women and Child Welfare ii) Directorate of Social Welfare	418 434	9.83 32.71
8	Department of Science, Technology and Environment	276	53.68
9	i) Directorate of Panchayats (South) ii) Directorate of Panchayats (North)	2603 3213	79.66 595.74
10	i) General Administration Department (GIRDA) ii) Directorate of Official Language iii) Legislature Department	30 13 15	26.86 0.14 0.77
11	Directorate of Health Services	132	382.86
12	Directorate of Small Savings and Lotteries	28	23.50
13	Directorate of Agriculture	138	38.07
14	Department of Forests	33	30.49
15	Goa State Legal Services Authority	19	2.37
16	Under Secretary, Finance (Home)	149	2.60
17	Under Secretary, Revenue	11	4.94
18	Under Secretary, Finance (R&C)	10	4.65
19	Public Health Department	17	0.15
20	Law Department	1	0.15
21	North Goa District Legal Authority	2	0.13
22	Directorate of Sports and Youth Affairs	550	256.04
23	Directorate of Art and Culture	3925	240.18
24	Directorate of Archives and Archaeology	1	0.16
25	Directorate of Fisheries	18	5.22
26	Animal Husbandry and Veterinary services	82	20.77
27	Directorate of Skill Development and Entrepreneurship	1	2.14
28	Department of Rural Development	24	21.84
	Total	14539	2882.09

(Source: Information provided by Directorate of Accounts)

APPENDIX 4.2

(Referred to in paragraph 4.10)

Statement showing delay in submission of accounts of autonomous bodies and tabling of SARs in Legislature as of June 2020

Sr. No.	Name of the body/authority	Period of entrustment of audit	Year for which accounts received	No. of accounts not received	Delay in submission of accounts	Period of delay (in months)	Year up to which SARs issued	Placement of SARs before the Legislature (Year/Date)
	1	2	3	4	5	6	7	8
1	Goa University	01.04.2015 to 31.03.2020	2017-18	2	July 2018 to March 2019	9	2017-18	2015-16/ 20.02.2018
2	Goa Housing Board	01.04.2017 to 31.03.2022	2018-19	1	Nov 2019 to Feb 2020	4	2017-18	2016-17/ 31.07.2019
3	Goa Tillari Irrigation Development Corporation	01.04.2012 to 31.03.2016	2011-12	8	July 2012 to Oct 2018	76	2011-12	2010-11/ 18.08.2017
4	Khadi and Village Industries Board	01.04.2018 to 31.03.2023	2015-16	4	Aug 2015 to Feb 2019	42	2015-16	2013-14/ 09.08.2016
5	Goa State Commission for Backward Classes	01.04.2014 to 31.03.2019	2018-19	1	July 2019 to Feb 2020	8	2018-19	2015-16/ 24.07.2018
6	Goa Secondary and Higher Secondary Education Board	01.04.2015 to 31.03.2020	2015-16	3	July 2016 to Sept 2017	15	2015-16	Not applicable
7	South Goa Zilla Panchayat	01.04.2019 to 31.03.2024	2017-18	2	July 2018 to Oct 2018	4	2017-18	Accounts from 2006-07 to 2017-18 not yet placed in legislature
8	North Goa Zilla Panchayat	01.04.2019 to 31.03.2024	2008-09	11	July 2009 to March 2015	69	2008-09	2007-08/ 27.07.2015
9	Goa State Legal Services Authority	As per Act	2018-19	1	July 2019 to Feb 2020	8	2016-17	Accounts from 1997-98 to 2018-19 not yet placed in legislature
10	District Legal Services Authority, South Goa	As per Act	2013-14	6	July 2014 to Jan 2018	43	2013-14	Accounts from 2006-07 to 2013-14 not yet placed in legislature
11	District Legal Services Authority, North Goa	As per Act	2014-15	5	July 2015 to April 2016	10	2014-15	Accounts from 2006-07 to 2014-15 not yet placed in legislature
12	Goa State Compensatory Afforestation Fund Management and Planning Authority	01.04.2012 to 31.03.2017	2015-16	4	July 2016 to Oct 2016	4	2015-16	Not applicable
13	Goa Sarva Shiksha Abhiyan Society	01.04.2015 to 31.03.2020	2018-19	1	July 2019 to May 2020	11	2016-17	2015-16/ 04.08.2017

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

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 October 2020
1	Goa Forest Development Corporation Limited	2016-17 to 2019-20
2	Goa State Horticultural Corporation Limited	2015-16 to 2019-20
3	Goa Handicrafts, Rural & Small-Scale Industries Development Corporation Ltd.	2019-20
4	Goa State Scheduled Caste and Other Backward Classes Finance and Development Corporation Limited	2009-10 to 2019-20
5	Goa State Infrastructure Development Corporation Limited	2019-20
6	Sewage and Infrastructural Development Corporation Limited	2019-20
7	Imagine Panaji Smart City Development Limited	2017-18 to 2019-20
8	Goa Tourism Development Corporation Limited	2019-20
9	Kadamba Transport Corporation Limited	2019-20
10	EDC Limited	2019-20
11	Goa Electronics Limited	2019-20
12	Info Tech Corporation of Goa Limited	2013-14 to 2019-20

(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 June 2020)***(Figures in brackets indicate ₹ 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	3(7.86)	6(1.70)	3(3.44)	12(13.00)
2	Directorate General of Police	-	-	2(0.04)	2(0.04)
3	Directorate of Civil Supplies and Consumer Affairs	-	-	3(5.92)	3(5.92)
4	Goa Medical College	-	-	2(3.20)	2(3.20)
5	Directorate of Skill Development and Entrepreneurship	-	1(0.50)	-	1(0.050)
6	Directorate of Sports and Youth Affairs	-	1(1.55)	-	1(1.55)
7	Directorate of Transport	-	1(8.13)	-	1(8.13)
8	Inspector General of Prisons	1(4.27)	-	-	1(4.27)
9	Animal Husbandry & Veterinary Services	-	1(0.25)	-	1(0.25)
10	Vigilance Department	6(835.13)	1(2.38)	-	7(837.51)
	Total	10 (847.26)	11 (14.51)	10 (12.60)	31 (874.37)

(Source: Information provided by various Departments)

