

APPENDICES

APPENDIX 1.1

(Referred to in paragraph 1.1)

PART-A (State Profile)

A. General Data						
Sl.No.	Particulars				Figures	
1	Area				3702 sq. km.	
2	Population					
	a.	As per 2001 Census			0.13 crore	
	b.	As per 2011 Census			0.15 crore	
3	Density of Population (as per 2001 census) (All India Density = 325 persons per sq. km.)				364 persons per sq. km.	
	Density of Population ¹ (as per 2011 census) (All India Density = 382 persons per sq. km.)				394 persons per sq. km.	
4	Population below poverty line ² (BPL) (All India Average = 21.90 per cent)				9.90 per cent	
5	a.	Literacy (as per 2001 Census) (All India Average = 64.80 per cent)			82.01 per cent	
	b.	Literacy ³ (as per 2011 Census) (All India Average = 73.00 per cent)			88.70 per cent	
6	Infant mortality ⁴ (per 1000 live births) (All India Average = 33 per 1000 live births)				Eight	
7	Life Expectancy at birth (All India Average = 68.70 years)				68.50 years	
8	Gini Coefficient ⁵					
	a.	Rural (All India = 0.276)			0.219	
	b.	Urban (All India = 0.371)			0.251	
9	Gross State Domestic Product (GSDP) 2018-19 at Current price				₹ 77,172	
10	Per capita GSDP CAGR (2011-12 to 2018-19)(All India = 10.35 per cent)			Goa	8.21	
				General Category States		10.99
11	GSDP CAGR (2011-12 to 2018-19)(All India = 11.75 per cent)			Goa	8.94	
				General Category States		12.23
12	Population Growth (2009-19)(All India = 12.84 per cent)			Goa	8.13	
				General Category States		12.46
B. Financial Data						
Particulars		2009-10 to 2017-18		Growth rate during 2018-19		
CAGR		General Category States	Goa	General Category States	Goa	
<i>in per cent</i>						
a.	of Revenue Receipts	15.03	13.20	12.77	3.47	
b.	of Own Tax Revenue	14.84	13.14	12.72	2.94	
c.	of Non Tax Revenue	9.88	7.26	19.78	-5.24	
d.	of Total Expenditure	14.20	11.39	12.73	4.45	
e.	of Capital Expenditure	13.53	8.58	11.93	2.63	
f.	of Revenue Expenditure on Education	13.44	12.31	9.38	14.17	
g.	of Revenue Expenditure on Health	16.50	15.01	11.09	-0.24	
h.	of Salary and Wages	11.72	12.91	11.03	-1.03	
i.	of Pension	16.12	16.21	14.31	11.60	

¹ Census info India 2011 Final population totals² Tendulkar Poverty Estimates; Source: Niti Aayog³ Economic Survey 2018-19 for Goa State⁴ SRS bulletin of September 2017, volume 51, No.1⁵ http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf

Gini Coefficient is a measure of inequality of income among the population. Value rate is from zero to one. Value closer to zero indicates inequality is less and vice versa

Part B: Structure and Form of Government Accounts	
<p>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.</p> <p>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.</p> <p>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.</p> <p>Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances <i>etc.</i>, 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.</p>	
Part C: Layout of Finance Accounts	
Statement	About
1	Statement of Financial Position: Cumulative figures of Assets and Liabilities of the Government as they stand at the end of the year.
2	Statement of Receipts and Disbursements: Contains the summarised Statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government Accounts are kept.
3	Statement of Receipts (Consolidated Fund): Contains revenue and capital receipts and receipts from borrowings of the Government consisting of loans from GoI, Market loans <i>etc.</i>
4	Statement of Expenditure (Consolidated Fund) -By function and nature: Gives expenditure by function and summarised expenditure by nature of activity.
5	Statement of Progressive Capital Expenditure
6	Statement of Borrowings and other Liabilities: Contains borrowings of the Government comprising Market Loans raised by it and loans and advances received from GoI along with other liabilities which are the balances under various sectors in the Public Account.
7	Statement of Loans and Advances given by the Government
8	Statement of Investments of the Government
9	Statement of Guarantees given by the Government: Guarantees given by the State Government for repayment of loans <i>etc.</i> raised by Statutory Corporations, Government Companies, Local Bodies <i>etc.</i>
10	Statement of Grants-in-aid given by the Government
11	Statement of Voted and Charged Expenditure
12	Statement on Sources and Application of funds for expenditure other than on Revenue Account
13	Statement of Balances under Consolidated Fund, Contingency Fund and Public Account
14	Detailed Statement of Revenue and Capital Receipts by minor heads
15	Detailed Statement of Revenue Expenditure by minor heads
16	Detailed Statement of Capital Expenditure by minor heads and sub-heads
17	Detailed Statement of Borrowings and Other Liabilities
18	Detailed Statement on Loans and Advances given by the Government
19	Detailed Statement of Investments of the Government
20	Detailed Statement of Guarantees given by the Government
21	Detailed Statement on Contingency Fund and other Public Account transactions
22	Detailed Statement on Investments of Earmarked Balances

APPENDIX 1.2

*(Referred to in paragraph 1.1)***Part A: Methodology adopted for the assessment of Fiscal position**

Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure *etc.* are keeping pace with the change in the base or these fiscal aggregates are also affected by factor other than GSDP.

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

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
GSDP	47814	55054	63459	70492	77172
Growth Rate of GSDP (in per cent)	33.11	15.14	15.27	11.08	9.48

(Source: Directorate of Planning, Statistics and Evaluation, Government of Goa)

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

The State Government has enacted the Goa Fiscal Responsibility and Budget Management (FRBM) Act, 2006 to ensure prudence in fiscal management and to maintain fiscal stability in the State. To improve the fiscal position and to bring fiscal stability, the Act envisages progressive elimination of revenue deficit, reduction in fiscal deficit and prudent debt management consistent with fiscal sustainability. To ensure prudence the Act also provides for greater fiscal transparency in fiscal operation of the Government and conduct of fiscal policy in a medium term frame work and matter connected therewith or there to. The Fiscal Responsibility and Budget Management (FRBM) rules were framed in November 2007. The FRBM Act, 2006 was amended in March 2014 and renamed as Goa Fiscal Responsibility and Budget Management (First amendment) Act, 2014 having major changes with reference to fiscal targets. The major fiscal targets for the State were as under:

- a) Reduce the revenue deficit to nil by 31 March 2015 and adhere to it thereafter;
- b) Reduce the ratio of fiscal deficit to Gross State Domestic Product beginning from the financial year 2013-14 and strive to keep/maintain within the norm of three *per cent*;
- c) Cap the total outstanding guarantees within the specified limit under the Goa State Guarantees Act, 1993 (Goa Act No. 16 of 1993); and
- d) Ensure that by 31 March 2015, the ratio of Debt to Gross State Domestic Product (GSDP) is brought down to 27 *per cent*, and thereafter bring it below 25 *per cent*.

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

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

APPENDIX 1.3

(Referred to in paragraph 1.1.1)

PART A: Abstract of Receipts and Disbursements for the year 2018-19

(₹ in crore)

Receipts			Disbursements		
2017-18		2018-19	2017-18	2018-19	
Section-A: Revenue					
11053.52	1. Revenue receipts	11437.98	10542.89	1. Revenue expenditure	11082.84
4731.37	Tax revenue	4871.36	3517.00	General services	3793.14
			4155.06	Social Services (inclusive of GIA and contribution)	4223.25
3033.27	Non-tax revenue	2873.66	1791.51	Education, Sports, Art and Culture	2045.84
			841.75	Health and Family Welfare	840.57
2544.26	State's share of Union Taxes	2878.36	599.98	Water Supply, Sanitation, Housing and Urban Development	408.72
			42.78	Information and Broadcasting	25.95
66.20	Non-Plan grants	68.09	109.67	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	150.39
20.47	Grants for State Plan Schemes	2.09	60.00	Labour and labour Welfare	60.81
			706.59	Social Welfare and Nutrition	687.92
300.32	Grants for Central and Centrally sponsored Plan Schemes	268.42	2.78	Others	3.05
357.63	Other Transfers to States with Legislatures	476.00	2870.83	Economic Services - (inclusive of GIA and contribution)	3066.45
			320.19	Agriculture and Allied Activities	330.51
			147.03	Rural Development	131.20
			7.47	Special Areas Programmes	8.89
			167.73	Irrigation and Flood control	149.85
			1671.19	Energy	1896.37
			87.49	Industry and Minerals	111.10
			328.00	Transport	316.48
			26.56	Science, Technology and Environment	20.79
			115.17	General Economic Services	101.26
			10542.89	Total	11082.84
	II. Revenue deficit carried over to Section B		510.63	II. Revenue deficit/surplus carried over to Section B	355.14
11053.52	Total	11437.98	11053.52	Total	11437.98

Receipts			Disbursements		
2017-18		2018-19	2017-18	2018-19	
Section-B : Other					
982.20	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	995.77	-	III. Opening Overdraft from Reserve Bank of India	-
	IV. Miscellaneous Capital receipts			IV. Capital Outlay	
			408.71	General Services	515.08
			654.29	Social Services	762.97
			118.16	Education, Sports, Art and Culture	237.87
			80.37	Health and Family Welfare	112.81
			446.86	Water Supply, Sanitation, Housing and Urban Development	399.12
			-	Information and Broadcasting	-
			6.97	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	5.71
			1.93	Social Welfare and Nutrition	6.38
			-	Other Social Services	1.08
			1031.07	Economic Services	871.09
			64.94	Agriculture and Allied Activities	35.27
			-	Rural Development	-0.03
			2.56	Special Areas Programmes	2.85
			151.96	Irrigation and Flood Control	169.78
			169.03	Energy	177.00
			15.78	Industry and Minerals	9.74
			498.72	Transport	352.09
			35.00	Science, Technology and Environment	39.27
			93.08	General Economic Services	85.12
			2094.07	Total	2149.14
7.15	V. Recoveries of Loans and Advances	5.14	33.93	V. Loans and Advances disbursed	3.10
5.50	From Government Servants	4.11	1.87	To Government Servants	0.91
1.65	From Others	1.03	32.06	To Others	2.19
510.63	VI. Revenue Surplus brought down	355.14	408.71	VI. Revenue Deficit brought down	

Receipts			Disbursements		
2017-18		2018-19	2017-18	2018-19	
2005.77	VII. Public debt receipts	2528.92	790.09	VII. Repayment of Public debt	920.46
	External debt			External debt	
1927.74	Internal debt other than Ways and Means Advances and overdrafts	2458.49	702.11	Internal debt other than Ways and Means Advances and Overdrafts	827.66
	Net transactions under Ways and Means Advances			Net transactions under Ways and Means Advances	
	Net transactions under overdraft			Net transactions under overdraft	
78.03	Loans and Advances from Central Government	70.43	87.98	Repayment of Loans and Advances to Central Government	92.80
-	VIII. Appropriation to Contingency Fund	-	0	VIII. Appropriation to Contingency Fund	-
-	IX. Amount transferred to Contingency Fund	-	0	IX. Expenditure from Contingency Fund	1.89
13377.25	X. Public Account receipts	13684.14	12969.14	X. Public Account disbursements	13188.95
554.80	Small Savings and Provident Funds	453.80	318.87	Small Savings and Provident Funds	346.96
216.19	Reserve Funds	260.93	32.26	Reserve Funds	130.24
7829.30	Suspense and Miscellaneous	8115.12	7853.92	Suspense and Miscellaneous	8037.63
4113.31	Remittances	4137.58	4277.49	Remittances	4078.04
663.65	Deposits and Advances	716.71	486.60	Deposits and Advances	596.08
	XI. Closing Overdraft from Reserve Bank of India		995.77	XI. Cash Balance at end	1305.57
			847.34	Investment of earmarked balance	954.18
			(-6.51)	Deposits with Reserve Bank	0.45
			1.78	Departmental Cash Balance including permanent Advances	1.80
			153.16	Cash Balance Investment	349.14
27936.52	Total	29007.09	27936.52	Total	29007.09

(Source: Finance Accounts of the State for 2017-18 and 2018-19)

**PART B: Summarised financial position of the Government of Goa as on
31 March 2019**

(₹ in crore)

As on 31 March 2018		Liabilities	As on 31 March 2019	
12388.02		Internal Debt		14018.85
	9160.00	Market Loans bearing interest	11010.00	
		Market Loans not bearing interest	-	
	6.11	Loans from LIC	4.50	
	3221.91	Loans from other institutions	3004.35	
	-	Ways and Means Advances/overdraft	-	
	-	Overdraft from Reserve Bank of India	-	
1223.08		Loans and Advances from Central Government		1200.71
	-	Pre 1984-85 loans		
	84.17	Non-Plan Loans	84.01	
	1130.60	Loans for State Plan Schemes	1108.39	
	0.03	Loans for Central Plan Schemes	0.03	
	8.29	Loans for Centrally Sponsored Plan Schemes	8.28	
100		Contingency Fund		100
2314.93		Small savings, Provident Fund etc.		2421.77
1753.39		Deposits		1874.02
1719.78		Reserve Funds		1850.46
(-451.60)		Remittance balances		(-392.07)
(-1104.21)		Suspense and Miscellaneous		(-1026.71)
17943.38				20047.03
		Assets		
17903.80		Gross Capital Outlay on Fixed Assets		20052.94
	613.02	Investment in shares of Companies, Corporation etc.	630.76	
	17290.78	Other Capital Outlay	19422.18	
97.81		Loans and Advances		95.77
		Loans for Power Projects		
	83.31	Other Development Loans	84.46	
	14.50	Loans to Government Servants and Miscellaneous loans	11.31	
		Reserve Fund Investments		
0.53		Advances		0.53
0.00		Contingency fund		1.89
995.77		Cash		1305.57
		Cash in Treasuries and Local Remittances		
	(-)6.51	Deposits with Reserve Bank	0.45	
	1.48	Departmental Cash Balances	1.48	
	0.30	Permanent Advances	0.32	
	153.16	Cash Balance Investments	349.14	
	847.34	Earmarked Fund Investment	954.18	
		Deficit on Government Accounts		
(-1054.53)		Revenue Deficit of the current year		(-1409.67)
	1.16	Miscellaneous Deficit	1.16	
	(-)1163.09	Accumulated deficit	(-)1518.23	
	100.00	Appropriation to Contingency Fund	100.00	
		Net effect of Balances taken over		
	431.66	Balances taken over on 30 May 1987 under capital	431.66	
	(-)424.26	Net result of allocation of Capital Expenditure	(-)424.26	
17943.38				20047.03

APPENDIX 1.4

(Referred to in Para 1.1.3)

Budget Estimates, Revised Estimates and Actuals for the year 2018-19

Fiscal parameters	Budget estimates (₹ in crore)	Revised estimates (₹ in crore)	Actuals (₹ in crore)	Increase/ Decrease (-) (₹ in crore)		Increase/ Decrease (-) (in per cent)	
				Actual to BE	Actual to RE	Actual to BE	Actual to RE
				5 (4-2)	6 (4-3)	7	8
(1) Revenue receipts (a+b+c+d)	11881	11881	11438	(-443)	(-443)	(-3.73)	(-3.73)
(a) Tax revenue	5278	5278	4871	(-407)	(-407)	(-7.72)	(-7.72)
State Goods and Service Tax (SGST)	3124	3124	2529	(-595)	(-595)	(-19.04)	(-19.04)
Taxes on sales, trade etc.	783	783	1013	230	230	29.44	29.44
State excise	406	406	478	72	72	17.77	17.77
Taxes on vehicles	257	257	299	42	42	16.34	16.34
Stamps and registration fees	613	613	432	(-181)	(-181)	(-29.47)	(-29.47)
Land revenue	40	40	67	27	27	69.25	69.25
Taxes on goods and passengers	32	32	30	(-2)	(-2)	(-5.09)	(-5.09)
Other taxes and duties on commodities and services	26	26	23	(-3)	(-3)	(-10.15)	(-10.15)
(b) Non-tax revenue	2869	2869	2874	5	5	0.16	0.16
Interest receipts	30	30	24	(-6)	(-6)	(-18.81)	(-18.81)
Police	6	6	13	7	7	110.29	110.29
Power	1908	1908	1920	12	12	0.65	0.65
Other administrative services	161	161	451	290	290	179.47	179.47
Miscellaneous general services	46	46	15	(-31)	(-31)	(-67.39)	(-67.39)
Education, sports, art and culture	35	35	25	(-10)	(-10)	(-28.02)	(-28.02)
Medical and public health	31	31	32	1	1	2.36	2.36
Water supply and sanitation	137	137	146	9	9	6.60	6.60
Urban development	61	61	85	24	24	39.34	39.34
Medium irrigation	16	16	7	(-9)	(-9)	(-56.25)	(-56.25)
Minor irrigation	12	12	12	0	0	0.15	0.15
Non-ferrous mining and metallurgical industries	328	328	34	(-294)	(-294)	(-89.62)	(-89.62)
Roads and bridges	22	22	52	30	30	137.03	137.03
Other non-tax revenue	77	77	58	(-19)	(-19)	(-24.08)	(-24.08)
(c) State's share of union taxes and duties	2979	2979	2878	(-101)	(-101)	(-3.39)	(-3.39)

Appendices

(d) Grants-in-aid from GoI	754	754	815	61	61	8.07	8.07
(2) Public Debt	1769	1769	2670	901	901	50.91	50.91
(3) Recoveries of loans and advances	15	15	5	(-10)	(-10)	(-66.73)	(-66.73)
(4) Total receipts (1+2+3)	13665	13665	14113	448	448	3.28	3.28
(5) Revenue expenditure (a+b+c)	11736	11736	11083	(-653)	(-653)	(-5.56)	(-5.56)
(a) General services	3528	3528	3793	265	265	7.51	7.51
Administration of justice	74	74	78	4	4	5.52	5.52
Elections	9	9	17	8	8	87.66	87.66
Land revenue	14	14	14	0	0	0.02	0.02
Stamps and registration	15	15	14	(-1)	(-1)	(-3.96)	(-3.96)
State excise	18	18	20	2	2	11.31	11.31
Taxes on sales, trade <i>etc.</i>	24	24	25	1	1	4.17	4.17
Interest payments	1372	1372	1344	(-28)	(-28)	(-2.05)	(-2.05)
Secretariat-general services	45	45	50	5	5	11.11	11.11
District administration	48	48	55	7	7	14.22	14.22
Treasury and accounts administration	23	23	24	1	1	4.92	4.92
Police	420	420	501	81	81	19.37	19.37
Jails	19	19	15	(-4)	(-4)	(-19.34)	(-19.34)
Public works	120	120	112	(-8)	(-8)	(-6.65)	(-6.65)
Other administrative services	77	77	81	4	4	5.58	5.58
Pension and other retirement benefits	1096	1096	1299	203	203	18.50	18.50
Miscellaneous general services	46	46	38	(-8)	(-8)	(-18.09)	(-18.09)
Others	108	108	106	(-2)	(-2)	(-1.85)	(-1.85)
(b) Social services	4733	4733	4223	(-510)	(-510)	(-10.77)	(-10.77)
General education	1656	1656	1776	120	120	7.22	7.22
Technical education	102	102	103	1	1	0.68	0.68
Sports and youth services	162	162	52	(-110)	(-110)	(-67.89)	(-67.89)
Medical and public health	850	850	827	(-23)	(-23)	(-2.74)	(-2.74)
Family welfare	14	14	14	0	0	(-0.34)	(-0.34)
Water supply and sanitation	368	368	298	(-70)	(-70)	(-18.97)	(-18.97)
Housing	17	17	10	(-7)	(-7)	(-41.97)	(-41.97)
Urban development	270	270	100	(-170)	(-170)	(-62.94)	(-62.94)
Labour and employment	118	118	61	(-57)	(-57)	(-48.42)	(-48.42)
Social security and welfare	799	799	666	(-133)	(-133)	(-16.69)	(-16.69)

Welfare of scheduled castes, scheduled tribes, other backward classes and minorities	161	161	150	(-11)	(-11)	(-6.66)	(-6.66)
Relief on account of natural calamities	14	14	3	(-11)	(-11)	(-78.31)	(-78.31)
Others	200	200	163	(-37)	(-37)	(-18.69)	(-18.69)
(c) Economic services	3475	3475	3067	(-408)	(-408)	(-11.75)	(-11.75)
Crop husbandry	143	143	102	(-41)	(-41)	(-28.91)	(-28.91)
Animal husbandry	50	50	40	(-10)	(-10)	(-20.00)	(-20.00)
Forestry and wildlife	57	57	57	0	0	(-0.27)	(-0.27)
Dairy Development	74	74	61	(-13)	(-13)	(-17.30)	(-17.30)
Fisheries	44	44	28	(-16)	(-16)	(-36.98)	(-36.98)
Food, Storage and Warehousing	22	22	23	1	1	4.55	4.55
Rural employment	50	50	16	(-34)	(-34)	(-68.24)	(-68.24)
Other rural development programmes	182	182	115	(-67)	(-67)	(-36.66)	(-36.66)
Medium irrigation	72	72	57	(-15)	(-15)	(-21.01)	(-21.01)
Minor irrigation	55	55	59	4	4	7.27	7.27
Power	1700	1700	1894	194	194	11.39	11.39
Industries	202	202	58	(-144)	(-144)	(-71.27)	(-71.27)
Non-ferrous mining and metallurgical industries	23	23	14	(-9)	(-9)	(-38.12)	(-38.12)
Roads and bridges	151	151	101	(-50)	(-50)	(-33.06)	(-33.06)
Road transport	143	143	158	15	15	10.58	10.58
Secretariat-economic services	22	22	16	(-6)	(-6)	(-26.27)	(-26.27)
Tourism	92	92	65	(-27)	(-27)	(-29.09)	(-29.09)
Ecology and Environment	82	82	18	(-64)	(-64)	(-77.95)	(-77.95)
Village and Small Industries	100	100	37	(-63)	(-63)	(-63.12)	(-63.12)
Others	212	212	148	(-64)	(-64)	(-30.19)	(-30.19)
(d) Grants-in-aid and contributions	2189	2189	1775	(-414)	(-414)	(-18.92)	(-18.92)
(6) Capital expenditure	4189	4189	2149	(-2040)	(-2040)	(-48.69)	(-48.69)
Capital outlay on police	27	27	2	(-25)	(-25)	(-92.59)	(-92.59)
Capital outlay on public works	309	309	133	(-176)	(-176)	(-57.00)	(-57.00)
Capital Outlay on Misc. General Services	352	352	330	(-22)	(-22)	(-6.25)	(-6.25)
Capital Outlay on Other Administrative Services	55	55	50	(-5)	(-5)	(-9.84)	(-9.84)
Capital outlay on education, sports, art and culture	384	384	238	(-146)	(-146)	(-37.99)	(-37.99)
Capital outlay on medical and public health	166	166	113	(-53)	(-53)	(-31.94)	(-31.94)

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Capital outlay on water supply and sanitation	795	795	300	(-)495	(-)495	(-)62.27	(-)62.27
Capital outlay on urban development	204	204	99	(-)105	(-)105	(-)51.39	(-)51.39
Capital outlay on welfare of scheduled castes, scheduled tribes, other backward classes and minorities	95	95	6	(-)89	(-)89	(-)93.71	(-)93.71
Capital outlay on crop husbandry	29	29	2	(-)27	(-)27	(-)93.09	(-)93.09
Capital outlay on medium irrigation	78	78	42	(-)36	(-)36	(-)46.44	(-)46.44
Capital outlay on minor irrigation	73	73	63	(-)10	(-)10	(-)13.54	(-)13.54
Capital outlay on flood control projects	62	62	58	(-)4	(-)4	(-)6.45	(-)6.45
Capital outlay on power projects	455	455	177	(-)278	(-)278	(-)61.11	(-)61.11
Capital outlay on civil aviation	23	23	12	(-)11	(-)11	(-)48.05	(-)48.05
Capital outlay on roads and bridges	607	607	299	(-)308	(-)308	(-)50.73	(-)50.73
Capital outlay on road transport	35	35	26	(-)9	(-)9	(-)25.90	(-)25.90
Capital outlay on tourism	127	127	85	(-)42	(-)42	(-)33.31	(-)33.31
Capital Outlay on Village and Small Industries	65	65	10	(-)55	(-)55	(-)84.63	(-)84.63
Other capital outlays	246	246	104	(-)142	(-)142	(-)57.72	(-)57.72
(7) Repayment of public debt	1022	1022	1062	40	40	3.95	3.95
(8) Disbursement of loans and advances	85	85	3	(-)82	(-)82	(-)96.47	(-)96.47
Total expenditure (5+6+7+8)	17031	17031	14297	(-)2734	(-)2734	(-)16.05	(-)16.05
(9) Interest Payment	1372	1372	1344	(-)28	(-)28	(-)2.05	(-)2.05
(10) Net Capital outlay	(-)4189	(-)4189	(-)2149	2040	2040	(-)48.69	(-)48.69
(11) Net Loans and Advances	(-)70	(-)70	2	72	72	(-)102.86	(-)102.86
(12) Revenue surplus (+) /deficits (-) (1-5)	145	145	355	210	210	145.43	145.43
(13) Fiscal deficits (-) /surplus (+) (12+11+10)	(-)4114	(-)4114	(-)1792	2322	2322	(-)56.44	(-)56.44
(14) Primary surplus(+) /deficits(-)(13+9)	(-)2742	(-)2742	(-)448	2294	2294	(-)83.66	(-)83.66

(Source: Finance Accounts and budget documents of the State)

APPENDIX 1.5

(Referred to in paragraph 1.3)

Time series data on the State Government finances

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
Part-A. Receipts					
1. Revenue Receipts	7689	8552	9565	11054	11438
(i) Tax Revenue	3896(51)	3975(46)	4261(45)	4732(43)	4871(43)
State Goods and Services Tax (SGST)	-	-	-	1464(31)	2529(52)
Taxes on Sales, Trade etc.	1860(48)	2116(53)	2438(57)	1622(34)	1013(21)
State Excise	268(7)	319(8)	321(7)	410(9)	478(10)
Taxes on Vehicles	181(5)	196(5)	244(6)	314(7)	299(6)
Stamp duty and Registration fee	660(17)	525(13)	365(9)	530(11)	432(9)
Land Revenue	25(1)	24(1)	39(1)	42(1)	67(1)
Taxes on goods and passengers	404(10)	464(12)	454(11)	210(4)	30(1)
Other Taxes	498(13)	331(8)	400(9)	140(3)	23(0)
(ii) Non-Tax Revenue	2326(30)	2432(28)	2712(28)	3033(27)	2874(25)
(iii) State's share in Union taxes and duties	901(12)	1924(22)	2299(24)	2544(23)	2878(25)
(iv) Grants-in-aid from Government of India	566(7)	221(3)	293(3)	745(7)	815(7)
2. Misc. Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	10	10	9	7	5
4. Total Revenue and Non-debt capital receipt (1+2+3)	7699	8562	9574	11061	11443
5. Public Debt Receipts	1267	1847	1519	2006	2529
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1064	1736	1427	1928	2459
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	203	111	92	78	70
6. Total Receipts in the Consolidated Fund (4+5)	8966	10409	11093	13067	13972
7. Contingency Fund Receipts	200	(-130)	-	-	-
8. Public Accounts receipts	9290	10941	11128	13377	13684
9. Total receipts of the State (6+7+8)	18256	21220	22221	26444	27656
Part B. Expenditure/Disbursement	8644	10042	10505	12637	13232
10. Revenue Expenditure	7410(86)	8420(84)	8866(84)	10543(83)	11083(84)
Plan	1701(23)	2099(25)	2126(24)	-	-
Non Plan	5709(77)	6321(75)	6740(76)	-	-
General Services (including Interests payments)	2370(32)	2564(30)	2873(32)	3517(34)	3793(34)
Social Services (including GIA and contributions)	2815(38)	3183(38)	3345(38)	4155(39)	4223(38)
Economic Services (including GIA and contributions)	2225(30)	2673(32)	2648(30)	2871(27)	3067(28)
11. Capital Expenditure	1234(14)	1622(16)	1639(16)	2094(17)	2149(16)
Plan	1235(100)	1611(99)	1623(99)	-	-
Non Plan	(-1)	11(1)	16(1)	-	-
General Services	306(25)	271(17)	204(12)	409(20)	515(24)
Social Services	278(22)	343(21)	432(26)	654(31)	763(36)
Economic Services	650(53)	1008(62)	1003(61)	1031(49)	871(41)

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	2014-15	2015-16	2016-17	2017-18	2018-19
Part B. Expenditure/Disbursement					
12. Disbursement of Loans and Advances	3	3	3	34	3
13. Total (10+11+12)	8647	10045	10508	12671	13235
14. Repayments of Public Debt	366	439	468	790	920
Internal Debt (excluding Ways and Means Advances and Overdrafts)	338	412	441	702	827
Net transactions under Ways and Means Advances and Overdraft	--	--	--	-	-
Loans and Advances from Government of India	28	27	27	88	93
15. Appropriation to Contingency Fund	200	(-)130	-	-	0
16. Total disbursement out of Consolidated Fund (13+14+15)	9213	10354	10976	13461	14157
17. Net Loans and Advances	7	7	6	(-)27	2
18. Contingency Fund disbursements	-	-	-	-	2
19. Public Accounts disbursements	9233	10893	11029	12969	13189
20. Total disbursement by the State (16+18+19)	18446	21247	22005	26430	27348
Part C. Deficits					
21. Revenue Deficit(-)/Revenue Surplus (+)(1-10)	279	132	699	511	355
22. Fiscal Deficit (4-13)	(-)948	(-)1483	(-)934	(-)1610	(-)1792
23. Primary Deficit(-)/Surplus(+) (22+24)	60	(-)408	214	(-)366	(-)448
Part D. Other data					
24. Interest Payments (included in revenue expenditure)	1008	1075	1148	1244	1344
24. Financial Assistance to local bodies etc.	1020	1197	1325	1671	1775
25. Ways and Means Advances (WMA)/Overdraft availed (days)	121	240	188	88	320
Ways and Means advances availed	109	177	174	88	296
Overdraft availed	12	63	14	0	24
26. Interest on WMA/Overdraft	1	4	4	1	3
27. Gross State Domestic Product (GSDP)	47814	55054	63459	70492	77172
28. Outstanding fiscal liabilities (year end)	13877	15575	16824	18552	20412
29. Outstanding guarantees including interest (year end)	337	623	842	741	1093
30. Maximum amount guaranteed (year end)	696	713	932	962	1467
31. Number of incomplete projects	87	129	132	153	266
32. Capital blocked in incomplete projects	697	1453	1509	1204	1304

	2014-15	2015-16	2016-17	2017-18	2018-19
Part E. Fiscal Health Indicator (in per cent)					
I Resource Mobilisation					
Own Tax revenue/GSDP	8.15	7.22	6.71	6.71	6.31
Own Non-Tax Revenue/GSDP	4.86	4.42	4.27	4.30	3.72
Central Transfer/GSDP	1.88	3.49	3.62	3.61	3.73
II Expenditure Management					
Total Expenditure/GSDP	18.08	18.25	16.56	17.98	17.15
Total Expenditure/Revenue Receipts	112.46	117.46	109.86	114.63	115.71
Revenue Expenditure/Total Expenditure	85.69	83.82	84.37	83.21	83.74
Expenditure on Social Services/Total Expenditure	35.77	35.10	35.94	37.95	37.67
Expenditure on Economic Services/Total Expenditure	33.25	36.65	34.74	30.79	29.75
Capital Expenditure/Total Expenditure	14.27	16.15	15.60	16.53	16.24
Capital Expenditure on Social and Economic Services/Total Expenditure	10.73	13.45	13.66	13.30	12.35
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.58	0.24	1.10	0.72	0.46
Fiscal deficit/GSDP	(-1.98)	(-2.69)	(-1.47)	(-2.28)	(-2.32)
Primary Deficit (surplus)/GSDP	0.13	(-0.74)	0.34	(-0.52)	(-0.58)
Revenue Deficit/Fiscal Deficit	(-29.43)	(-8.90)	(-74.83)	(-31.73)	(-19.81)
Primary Revenue Balance/GSDP	2.69	2.19	2.91	2.49	14.82
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	29.02	28.29	26.51	26.32	26.45
Fiscal Liabilities/RR	180.48	182.12	175.89	167.84	178.46
Primary deficit <i>vis-a-vis</i> quantum spread	(-1.85)	(-33.40)	15.51	(-48.69)	(-74.87)
Debt Redemption (Principal+Interest)/Total Debt Receipts	108.45	81.97	106.37	101.40	89.52
V Other Fiscal Health Indicator					
Return on Investment (in <i>per cent</i>)	0.37	0.27	0.15	0.32	0.23
Balance from Current Revenue (₹ in crore)	309	132	729	541	395
Financial Assets/Liabilities	0.96	0.99	0.97	0.94	0.93

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

APPENDIX 1.6

(Referred to in para 1.9.3)

Transactions under reserve funds

(₹ in crore)

Classification	Opening balance	Receipts	Payment	Closing balance
Active reserve funds				
8121-122-State Disaster Response Fund	46.16	5.86	2.20	49.82
8222-101-Sinking Fund	546.54	66.07	-	612.61
8229-110-Electricity Development Fund	829.48	150.00	127.84	851.64
8235-117-Guarantee Redemption Fund	272.91	36.34	-	309.25
8229-123-State Consumer Welfare Funds	0.19	0.01	-	0.20
8235-200-Beaches Improvement Fund	21.42	2.65	0.22	23.85
Total	1716.70	260.93	130.26	1847.37
Inoperative reserve funds				
8235-119-National Calamity Contingency Fund	2.99	-	-	2.99
8235-200-Special Fund for Compensatory Afforestation	0.08	-	-	0.08
Total	3.07	-	-	3.07
Grand Total	1719.77	260.93	130.26	1850.44

(Source: Finance Account of the State)

APPENDIX 2.1

(Referred to in Paragraph 2.3.3)

Unnecessary supplementary provisions of ₹ five crore or more during 2018-19
(₹ in crore)

Sl. No.	Grant No.	Name of grant	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
Revenue (voted)						
1	21	Public Works	687.87	547.78	140.09	30.30
2	31	Panchayats	178.31	113.82	64.49	10.73
3	43	Art & Culture	107.35	97.66	9.69	5.55
4	55	Municipal Administration	231.90	86.00	145.90	80.17
5	74	Water Resources	172.62	153.65	18.97	9.25
6	81	Department Of Tribal Welfare	147.36	136.39	10.97	6.87
7	85	Department Of Rural Development	50.68	15.74	34.94	5.00
Capital (voted)						
8	13	Transport	35.09	26.33	8.76	5.82
9	26	Fire & Emergency Services	16.00	1.63	14.37	5.00
10	32	Finance	432.00	330.00	102.00	100.00
11	33	Revenue	23.00	9.70	13.30	6.70
12	51	Goa Dental College	15.29	3.24	12.05	5.00
13	64	Agriculture	33.95	14.75	19.20	8.00
14	74	Water Resources	228.66	172.63	56.03	15.00
Total			2360.08	1709.32	650.76	293.39

(Source: Appropriation Accounts of the State)

APPENDIX 2.2

(Referred to in paragraph 2.3.5)

Substantial surrenders above ₹ 10 crore and more than 50 per cent of the provisions made during 2018-19

(₹ in crore)

Sl. No.	Number and title of grant	Total provision	Amount of surrender	Percentage of surrender
Revenue (Voted)				
1	19-Industries Trade And Commerce	90.33	59.19	66
2	24-Environment	81.63	63.20	77
3	32-Finance	39.06	35.47	91
4	42-Sports And Youth Affairs	165.55	113.33	68
5	54-Town & Country Planning	37.95	23.95	63
6	55-Municipal Administration	312.07	226.50	73
7	60-Employment	27.08	24.97	92
8	82-Information Technology	199.19	142.21	71
Capital (Voted)				
9	02-General Administration & Coordination	18.70	11.03	59
10	12-Commercial Taxes	25.35	15.24	60
11	17-Police	27.00	25.09	93
12	18-Jails	11.00	10.14	92
13	19-Industries, Trade and Commerce	66.72	55.48	83
14	21-Public Works	1364.16	736.13	54
15	26-Fire & Emergency Services	21.00	19.14	91
16	31-Panchayats	60.66	60.66	100
17	33-Revenue	29.70	20.00	67
18	34-School Education	141.85	74.42	52
19	36-Technical Education	52.50	40.05	76
20	45-Archives and Archaeology	19.00	15.71	83
21	47-Goa Medical College	138.41	85.72	62
22	49-Institute of Psychiatry & Human Behaviour	11.67	10.86	93
23	51-Goa Dental College	20.29	17.05	84
24	55-Municipal Administration	307.69	226.41	74
25	57-Social Welfare	34.86	34.40	99
26	64-Agriculture	41.95	27.79	66
27	66-Fisheries	24.53	24.28	99
28	70-Civil Supplies	45.00	28.70	64
29	71-Co-operation	37.57	27.31	73
30	76-Electricity	456.17	271.28	59
31	81-Department of Tribal Welfare	116.50	95.64	82
32	82-Information Technology	132.00	84.92	64
33	84-Airport	23.10	13.63	59
34	86-Non-Conventional Source of Energy	30.00	30.00	100
	Total	4210.24	2749.90	65

(Source: Appropriation Accounts of the State)

APPENDIX 2.3

(Referred to in paragraph 2.3.7)

Details of savings of ₹ one crore and above not surrendered

(₹ in crore)

Sl. No.	Name of grant	Total grant	Expenditure	Savings	Savings surrendered	Savings not surrendered
Revenue (Voted)						
1	General Administration & Coordination	83.76	70.00	13.76	7.01	6.75
2	Treasury & Accounts Administration	1392.87	1369.90	22.97	1.35	21.62
3	Police	531.29	501.07	30.23	27.27	2.96
4	Public Works	718.17	547.78	170.39	157.07	13.32
5	Home	9.57	4.32	5.25	0.68	4.57
6	Panchayats	189.04	113.82	75.22	71.16	4.06
7	Revenue	12.25	2.72	9.53	6.98	2.55
8	School Education	1594.27	1438.96	155.31	154.28	1.03
9	Art & Culture	112.90	97.66	15.24	13.96	1.28
10	Health Services	517.50	416.78	100.73	98.28	2.45
11	Water Resources	181.87	153.65	28.21	25.82	2.39
12	Electricity	1929.71	1904.22	25.49	19.19	6.30
13	Department of Rural Development	55.68	15.74	39.94	0.00	39.94
Capital (Voted)						
11	Excise	1.00	0.00	1.00	0.00	1.00
12	Public Works	1364.16	592.39	771.77	736.13	35.64
13	Home	3.00	2.00	1.00	0.00	1.00
14	Sports And Youth Affairs	151.11	132.98	18.13	15.18	2.95
15	Electricity	456.17	177.00	279.16	271.28	7.88
	Total	9304.32	7540.99	1763.33	1605.64	157.69

(Source: Appropriation Accounts of the State)

APPENDIX 2.4

(Referred to in paragraph 2.3.7)

Surrender of funds in excess of ₹ 20 crore in March 2019

(₹ in crore)

Sl. No.	Grant Name	Total grant	Expenditure	Savings surrendered	Percentage of total provision
Revenue (Voted)					
1	Police	531.29	501.07	27.27	5
2	Industries, Trade and Commerce	90.33	31.13	59.19	66
3	Public Works	718.17	547.78	157.07	22
4	Environment	81.63	18.42	63.20	77
5	Panchayats	189.04	113.82	71.16	38
6	Finance	39.06	3.59	35.47	91
7	School Education	1594.27	1438.96	154.28	10
8	Sports and Youth Affairs	165.55	52.37	113.33	68
9	Goa Medical College	423.40	358.24	64.69	15
10	Health Services	517.50	416.78	98.28	19
11	Town & Country Planning	37.95	14.25	23.95	63
12	Municipal Administration	312.07	86.00	226.50	73
13	Information & Publicity	50.66	25.95	24.69	49
14	Women & Child Development	485.71	376.10	109.99	23
15	Employment	27.08	2.20	24.97	92
16	Craftsmen Training	76.85	42.73	33.89	44
17	Agriculture	148.51	106.97	41.39	28
18	Animal Husbandry & Veterinary Services	125.60	102.09	23.19	18
19	Water Resources	181.87	153.65	25.82	14
20	Tourism	91.77	65.24	26.31	29
21	Information Technology	199.19	56.68	142.21	71
Capital (Voted)					
22	Police	27.00	1.55	25.09	93
23	Industries, Trade and Commerce	66.72	11.24	55.48	83
24	Public Works	1364.16	592.39	736.13	54
25	Panchayats	60.66	-0.03	60.66	100
26	Finance	532.00	330.00	202.00	38
27	Revenue	29.70	9.70	20.00	67
28	School Education	141.85	67.73	74.42	52
29	Technical Education	52.50	12.44	40.05	76
30	Goa Medical College	138.41	52.66	85.72	62
31	Health Services	90.05	52.43	39.26	44
32	Municipal Administration	307.69	81.28	226.41	74
33	Social Welfare	34.86	0.12	34.40	99
34	Law	76.65	43.55	32.77	43
35	Agriculture	41.95	14.75	27.79	66
36	Fisheries	24.53	0.26	24.28	99
37	Civil Supplies	45.00	15.48	28.70	64
38	Co-operation	37.57	10.26	27.31	73
39	Science, Technology & Environment	65.50	39.27	26.23	40
40	Water Resources	243.66	172.63	75.29	31

41	Electricity	456.17	177.00	271.28	59
42	Tourism	127.76	85.12	42.64	33
43	Department Of Tribal Welfare	116.50	21.16	95.64	82
44	Information Technology	132.00	47.08	84.92	64
45	Non-Conventional Source of Energy	30.00	0.00	30.00	100
	Total	10330.39	6352.09	3913.32	38

(Source: Appropriation Accounts of the State)

APPENDIX 3.1

(Referred to in paragraph 3.1)

Department-wise break-up of outstanding Utilisation Certificates as on 31 March 2019

Sl. No.	Name of the Department	No. of utilisation certificates	Amount (₹ in crore)
1	Directorate of Education	1028	180.78
2	Directorate of Technical Education	3	0.43
3	Directorate of Higher Education	59	98.52
4	Department of Tribal Welfare	227	16.58
5	Town and Country Planning Department	26	12.59
6	Directorate of Municipal Administration	691	520.28
7	i) Directorate of Women and Child Welfare	355	8.16
	ii) Directorate of Social Welfare	352	30.8
8	Department of Science, Technology and Environment	236	27.41
9	i) Directorate of Panchayats (South)	2156	65.40
	ii) Directorate of Panchayats (North)	2942	542.92
10	i) General Administration Department (GIRDA)	11	1.02
	ii) Directorate of Official Language	24	2.92
	iii) Legislature Department	13	0.62
	iv) Human Resources Development (GAD)	3	3
11	Directorate of Health Services	85	316.75
12	Directorate of Small Savings and Lotteries	15	13.50
13	Directorate of Agriculture	85	0.31
14	Department of Forests	25	21.77
15	Goa State Legal Services Authority	19	2.36
16	Under Secretary, Finance (Home)	140	2.49
17	Under Secretary, Revenue	13	5.74
18	Under Secretary, Finance (R&C)	6	1.40
19	Secretariat (General Services)	5	10.62
20	Public Health Department	10	0.08
21	Law Department	1	0.15
22	North Goa District Legal Authority	2	0.13
23	Directorate of Sports and Youth Affairs	525	245.21
24	Directorate of Art and Culture	3089	204.74
25	Directorate of Archives and Archaeology	1	0.15
26	Director General of Police	1	3.83
	Total	12148	2340.66

(Source: Information furnished by Director of Accounts)

APPENDIX 3.2

(Referred to in paragraph 3.2)

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

Sl. 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 month)	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	1	July 2018 to March 2019	9	2017-18	2015-16/20.02.2018
2	Goa Housing Board	01.04.2017 to 31.03.2022	2017-18	1	October 2018 to May 2019	8	2017-18	2015-16/ 21.02.2018
3	Goa Tillari Irrigation Development Corporation	01.04.2012 to 31.03.2016	2011-12	7	July 2012 to October 2018	76	2011-12	2010-11/ 18.08.2017
4	Khadi and Village Industries Board	01.04.2018 to 31.03.2023	2013-14	5	July 2014 to November 2015	17	2013-14	2013-14/ 09.08.2016
5	Goa State Commission for Backward Classes	01.04.2014 to 31.03.2019	2017-18	1	July 2018 to April 2019	10	2017-18	2015-16/ 24.07.2018
6	Goa Board of Secondary and Higher Secondary Education	01.04.2015 to 31.03.2020	2015-16	3	July 2016 to September 2017	15	2015-16	Not applicable
7	South Goa Zilla Panchayat	01.04.2014 to 31.03.2019	2017-18	1	July 2018 to October 2018	4	2017-18	Accounts from 2006-07 to 2017-18 not yet placed in legislature
8	North Goa Zilla Panchayat	01.04.2014 to 31.03.2019	2008-09	10	July 2009 to March 2015	69	2008-09	2007-08/ 27.07.2015
9	Goa State Legal Services Authority	As per Act	2016-17	2	July 2017 to February 2018	8	2016-17	Accounts from 1997-98 to 2016-17 not yet placed in legislature
10	District Legal Services Authority, South Goa	As per Act	2013-14	5	July 2014 to January 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	4	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	As per Act	2015-16	3	July 2016 to October 2016	4	2015-16	Not applicable
13	Goa Sarva Shiksha Abhiyan Society	01.04.2015 to 31.03.2020	2015-16	3	July 2016 to February 2017	8	2015-16	2015-16/ 04.08.2017

(Source: Information compiled by Audit)

APPENDIX 3.3

(Referred to in paragraph 3.4)

**Department-wise/duration-wise break-up of the cases of misappropriation, defalcation etc.
(Cases where final action was pending at the end of June 2019)**

(Figures in brackets indicate ₹ in lakh)

Sl. No.	Name of the Department	Up to 5 years	5 to 10 years	10 years and above	Total No. of cases
1	Director of Panchayats, Panaji	4(-*)	4*(1.70)	2(3.44)	10(5.14)
2	Director General of Police	-	2@(0.14)	-	2(0.14)
3	Director of Civil Supplies and Consumer Affairs	-	1(3.02)	2(2.90)	3(5.92)
4	Chief Electrical Engineer, Panaji	2(59.67)	2(6.96)	3(98.17)	7(164.80)
5	Chief Engineer, PWD, Panaji	1(13.44)	-	1(38.60)	2(52.04)
6	Dean, Goa Medical College, Bambolim	2(4.38)	1(3.20)	-	3(7.58)
7	Director of Education, Panaji	-	1(7.00)	-	1(7.00)
8	Directorate of Skill Development and Entrepreneurship	-	1(0.50)	-	1(0.50)
9	Director of Sports and Youth Affairs, Panaji	-	1(1.55)	-	1(1.55)
10	Collector, North Goa	1(5.65)	-	-	1(5.65)
11	Collector, South Goa	1(13.04)	-	-	1(13.04)
12	Office of the Mamlatdar, Salcete	1(2.22)	-	-	2(2.22)
	Total	12(98.40)	13(24.07)	8(143.11)	33(265.58)

*Amount not assessed in five cases

@Amount not assessed in one case

(Source: Information compiled from various departments)