

APPENDIX I
(Referred to in Paragraph 4.1)
Devolution of functions to Zilla Panchayats and actual status of implementation

Sl. No.	Functions listed in Eleventh Schedule of Constitution	Devolution under GPRA	Sub-functions under GPRA	Status of implementation	Audit remarks	
		I	General functions.	Overall supervision, coordination and integration of development schemes at District levels and preparing the plan for the development of the District.	Function devolved by Constitution but devolved under GPRA.	
1	Agriculture including agricultural extension.	II	Agriculture (including Agricultural Extension) and Horticulture.	(1) Establishment and maintenance of godown. (2) Management of agricultural and horticultural extensions and training centres. (3) Training of farmers.	Not implemented.	Sub-functions implemented by the Department of Agriculture.
2	Land improvement, implementation of land reforms, land consolidation and soil conservation.	III	Land improvement and soil conservation.	Planning and implementation of land improvement and soil conservation programmes entrusted by the Government.	Not implemented.	Function implemented by Department of Revenue, Town and Country Planning Department and Department of Agriculture.
3	Minor irrigation, water management and watershed development.	IV	Minor Irrigation, Water Management and Watershed Development.	(1) Providing for the timely and equitable distribution and full use of water under irrigation schemes under the control of the Zilla Panchayat. (2) Development of ground water resources.	Function was executed by one of the ZPs by constructing the bandhs. Function was partially implemented.	There are no schemes transferred to ZPs by Water Resources Department. Sub-function implemented by the Department of Water Resources.

PA of Implementation of 73rd Constitutional Amendment Act in Goa

Sl. No.	Functions listed in Eleventh Schedule of Constitution	Devolution under GPRA	Sub-functions under GPRA	Status of implementation	Audit remarks
4	Animal husbandry, dairying and poultry.	V	<p>(3) Supervision over the minor irrigation works undertaken by Taluka Panchayat.</p> <p>(1) Supervision over the Village Veterinary Hospitals, first-aid Centres and Mobile Veterinary dispensaries.</p> <p>(2) Training for farmers of dairy farming, Poultry and Piggery.</p>	<p>Not implemented.</p> <p>Not implemented.</p> <p>Not implemented.</p>	<p>Sub-function is not applicable as there are no Taluka Panchayats.</p> <p>Sub-functions are implemented by the Department of Animal Husbandry.</p>
5	Fisheries.	VI	<p>(1) Development of fisheries in irrigation works vested in the Zilla Panchayat.</p> <p>(2) Promotion of inland, brackish water and marine fish culture.</p>	<p>Not implemented.</p> <p>Not implemented.</p>	<p>Sub-functions are implemented by Department of fisheries</p>
6	Khadi, village and cottage industries	VII	<p>(1) Establishment and Management of Training-cum-Production Centre.</p> <p>(2) Organisation of marketing facilities for products of cottage and village industries.</p>	<p>Not implemented.</p> <p>Not implemented.</p>	<p>Sub-function is implemented by the Khadi and Village Industries Board.</p> <p>Sub-function is implemented by the VPs.</p>
7	Small-scale industries, including food processing industries	VIII	<p>Small-Scale industries including Food Processing Industries</p>	<p>Not implemented.</p>	<p>Sub-function is continued to be implemented by the Department of Industries, Trade and Commerce (DITC).</p>

Sl. No.	Functions listed in Eleventh Schedule of Constitution	Devolution under GPRA	Sub-functions under GPRA	Status of implementation	Audit remarks
8	Rural housing	IX	Rural Housing Guidance to the Taluka Panchayat for Promotion of Rural Housing Programme.	Not implemented.	Sub-function is not applicable as there are no Taluka Panchayats. Rural Housing programme is implemented by DRDAs.
9	Drinking water	X	Drinking Water Guidance for promotion of drinking water and rural sanitation to Taluka Panchayat and Village Panchayat.	Not implemented.	Sub-function is continued to be implemented by the Public Works Department.
10	Minor forest produce.	XI	Minor forest produce and Fuel and Fodder. Guidance for the management of minor forest produce of the forest raised community lands.	Not implemented.	Sub-functions are continued to be implemented by the Department of Forest.
11	Fuel and fodder		Minor forest produce and Fuel and Fodder	Not implemented.	
12	Roads, culverts, bridges, ferries, waterways and other means of communication.	XII	Roads, Buildings, Bridges, Ferries, Waterways and other means of communication. (1) Construction and maintenance of District roads and culverts, causeways and bridges (excluding State Highways and Village roads). (2) Construction of administrative and other buildings connected with the requirements of the Zilla Panchayat. (3) Supervision over the works undertaken by Village Panchayat and	Construction or maintenance of roads is executed. Implemented Not implemented.	Sub-functions are also continued to be implemented by the DRDAs (MGNREGS and GGSY schemes). Sub-functions are continued to be implemented by the DRDAs (MGNREGS and GGSY schemes). Sub-function continued to be implemented by

PA of Implementation of 73rd Constitutional Amendment Act in Goa

Sl. No.	Functions listed in Eleventh Schedule of Constitution	Devolution under GPRA	Sub-functions under GPRA	Status of implementation	Audit remarks
13	Non-conventional energy sources.	XIII	Taluka Panchayat as regards to the construction of roads. Promotion and development of non-conventional energy sources.	Not implemented.	the Department of Panchayat. Sub-function continued to be implemented by the Department of Science and Technology.
14	Poverty alleviation programme.	XIV	Supervision over the implementation of poverty alleviation programmes in the Village Panchayat.	Not implemented.	Sub-function continued to be implemented by the Department of Social Welfare and DRDA.
15	Education including primary and secondary schools.	XV	(1) Promotion of educational activities in the District including the establishment and maintenance of Higher Secondary Schools. (2) Establishment and maintenance of Ashram School and orphanages. (3) Survey and evaluation of educational activities. (4) Construction and maintenance of Higher Secondary Schools.	Not implemented. Not implemented. Not implemented. One sub-function of construction and maintenance of higher secondary schools was done as works related to repairs of school buildings, wells, toilets,	Sub-function continued to be implemented by the Department of Education. Sub-functions continued to be implemented by the Government Departments. Sub-functions also continued to be implemented by Department of Education.

Sl. No.	Functions listed in Eleventh Schedule of Constitution	Devolution under GPR A	Sub-functions under GPR A	Status of implementation	Audit remarks
16	Technical training and vocational education.	Technical training and Vocational Education.	Encouraging and assisting rural vocational training.	stages, playgrounds were carried out by ZPs. Partially implemented. Not implemented.	Sub-function continued to be implemented by the Department of Technical Education.
17	Adult and non-formal education.	Adult and non-formal Education.	Supervision over the implementation of programmes of Adult Literacy and non-formal Education Programme.	Not Implemented.	Sub-function continued to be implemented by the Department of Education.
18	Health and sanitation including hospitals, primary health centres and dispensaries.	Health and Family Welfare.	(1) Management of Hospitals and dispensaries excluding those under the management of Government or any local authority. (2) Supervision over the implementation of maternity and Child Health programme. (3) Supervision over the implementation of immunisation and vaccination programme. (4) Supervision over the implementation of family welfare programme.	Not implemented. Not implemented. Not implemented.	Sub-functions continued to be implemented by the Department of Health.
19	Family welfare.				
20	Women and child development.	Woman and Child Development.	(1) Supervision over the promotion of	Not implemented.	Sub-functions continued to be

PA of Implementation of 73rd Constitutional Amendment Act in Goa

Sl. No.	Functions listed in Eleventh Schedule of Constitution	Devolution under GPRA	Sub-functions under GPRA	Status of implementation	Audit remarks
			programme relating to development of Women and Children. (2) Supervision over the promotion of school health and nutrition programme. (3) Supervision over the promotion of participation of voluntary organisation in Women and Child Development Programmes.	Not implemented.	implemented by the Department of Women and Child Development.
21	Social welfare including welfare of the handicapped and mentally retarded.	XX	Welfare of the weaker sections and in particular welfare of handicapped and mentally retarded.	Not implemented.	Sub-function continued to be implemented by the Department of Social Welfare.
22	Welfare of the weaker sections, and in particular of the Scheduled Castes and the Scheduled Tribes.	XXI	Welfare of the weaker sections and in particular of the Scheduled Castes and Scheduled Tribes. Supervision and management of hostels in the District, distribution of grants, loans and subsidies to individuals and other Schemes for the welfare of Scheduled Castes, Scheduled Tribes and Backward Classes.	Not implemented.	Sub-function continued to be implemented by the Departments of Social and Tribal Welfare.
23	Maintenance of community assets.	XXII	Maintenance of Community assets. Supervision and guidance over the community assets maintained by Taluka Panchayat and Village Panchayat.	Not implemented.	Sub-function continued to be implemented by the Department of Panchayat.

Sl. No.	Functions listed in Eleventh Schedule of Constitution	Devolution under GPR	Sub-functions under GPR	Status of implementation	Audit remarks
24	Cultural activities.	XXIII Cultural activities.	Promotion of social and cultural activities.	Not implemented.	Sub-function continued to be implemented by the Department of Art and Culture.
25	Rural electrification including distribution of electricity.	XXIV Rural electrification.	Supervision over electrification by Taluka Panchayat and Village Panchayat.	Not implemented.	Sub-function continued to be implemented by the Department of Electricity.
26	Libraries.	XXV Libraries.	Supervision over the construction of libraries by Taluka Panchayat and Village Panchayat.	Not implemented.	Sub-function continued to be implemented by the Department of Art and Culture.
		XXVI Such other functions as may be entrusted.	--	--	--
Following Functions in the Eleventh Schedule were not devolved with corresponding function in Schedule II of GPR					
1	Social forestry and Farm forestry.	Function not devolved in the Act.	Not applicable.	Function not implemented by ZPs.	Function was implemented by Department of Forest and DRDAs.
2	Public Distribution system.	Function not devolved in the Act.	Not applicable.	Function not implemented by ZPs.	Function was implemented by State Department (Public Distribution and Food Supplies).
3	Markets and Fairs.	Function not devolved in the Act.	Not applicable.	Function not implemented by ZPs.	Sub-function of 'Regulation and fairs (including cattle fairs) and festivals' is devolved to VPs

PA of Implementation of 73rd Constitutional Amendment Act in Goa

Sl. No.	Functions listed in Eleventh Schedule of Constitution	Devolution under GPR	Sub-functions under GPR	Status of implementation	Audit remarks
					(Item No. XVII of Schedule I under GPR).

(Source: Eleventh Schedule to the Constitution, Schedule II of GPR and information provided by the PRIs and Department)

APPENDIX 2
(Referred to in Paragraph 4.1)
Devolution of functions to Village Panchayats and actual status of implementation

Sl. No.	Functions listed in Eleventh Schedule of the Constitution	Devolution under GPRA	Sub-functions under GPRA	Status of Implementation in VPs	Audit remarks
1	Agriculture including agricultural extension.	I	General functions.	The sub-function was implemented to the extent pointed in Paragraph 4.4.	Function not devolved by the Constitution but devolved by GPRA.
			(1) Preparation of annual plans for development of the panchayat area.	The sub-function was implemented to the extent pointed in Paragraph 4.4.	
			(2) Preparation of annual budget.	The sub-function was implemented to the extent pointed in Paragraph 5.6	
			(3) Providing reliefs in natural calamities.	Not Implemented.	
			(4) Removal of encroachments on public properties.	Not Implemented.	
			(5) Organising voluntary labour and contribution for community works.	Not Implemented.	
			(6) Maintenance of essential statistics of the village.	Implemented.	
1	Agriculture including agricultural extension.	II	(7) Demolition of unauthorised construction.	Not Implemented	Sub-functions continued to be implemented by the Department of Agriculture and by the DRDAs under MGNREGS.
			(1) Development of waste lands.	Not Implemented.	
2	Animal husbandry, dairying and poultry.	III	(2) Development and maintenance of grazing lands and preventing their unauthorised alienation and use.	Not Implemented.	Director of Animal Husbandry through the Government Schemes, while VPs promoted these schemes in their respective VP with the help of the Department.
			(1) Promotion of dairy farming, poultry and piggery.	Implemented.	
			(2) Grass land development.	Not Implemented.	

PA of Implementation of 73rd Constitutional Amendment Act in Goa

Sl. No.	Functions listed in Eleventh Schedule of the Constitution	Devolution under GPRA	Sub-functions under GPRA	Status Implementation in VPs	Audit remarks
3	Fisheries.	IV	Fisheries.	Not implemented.	Function is partially executed.
4	Social forestry and farm forestry.	V	Social and Farm Forestry, minor Forest Produce Fuel and Fodder.	Not implemented.	Sub-functions continued to be implemented by the Department of Fisheries.
5	Minor Forest.		(1) Planting and preservation of trees on the sides of roads and other public lands under its control.	Not implemented.	Sub-functions continued to be implemented by the Department of Forest and the DRDAs.
6	Fuel and Fodder.		(2) Fuel plantation and fodder development.	Not implemented.	
			(3) Promotion of farm forestry.	Not implemented.	
			(4) Development of Social forestry	Not implemented.	
7	Khadi, village and cottage industries.	VI	Khadi, Village and Cottage Industries.	Implemented.	VPs promoted schemes implemented by the 'Khadi and Village Industries Board'.
8	Rural housing.	VII	Rural Housing.	Not implemented.	Sub-functions continued to be implemented by the DRDAs.
			(1) Distribution of house sites within Village Panchayat limits.	Not implemented.	Sub-function is implemented by the VPs.
			(2) Maintenance of records relating to the house, sites and other private and public properties.	Implemented.	
9	Drinking water.	VIII.	Drinking water.	Implemented.	Implemented by the VPs but similar functions were also implemented by the DRDAs under MGNREGS.
			(1) Construction, repairs and maintenance of drinking water well, tanks and ponds.	Implemented.	
			(2) Prevention and control of water pollution.	Implemented.	
			(3) Maintenance of rural water supply schemes.	Not implemented	Maintenance of rural water supply schemes is done by PWD.

Sl. No.	Functions listed in Eleventh Schedule of the Constitution	Devolution under GPRA	Sub-functions under GPRA	Status Implementation in VPs	Audit remarks
10	Roads, culverts, bridges, ferries, waterways and other means of communication.	IX Roads, buildings, culverts, bridges, ferries, waterways and other means of communication.	(1) Construction and maintenance of village roads, drains and culverts. (2) Maintenance of buildings under its control or transferred to it by the Government or any public authority.	Implemented. Implemented.	Sub-functions are implemented by the VPs. The sub-functions were also implemented by the DRDAs under MGNREGS, GGSY and SPMRM.
11	Rural electrification including distribution of electricity.	X Rural electrification: Providing for and maintenance of lighting of public streets and other places.	Providing for and maintenance of lighting of public streets and other places.	Implemented.	Sub-function is implemented by the VPs.
12	Non-conventional energy sources.	XI Non-conventional energy source.	(1) Promotion and Development of non-conventional energy schemes. (2) Maintenance of community non-conventional energy devices including bio-gas plants. (3) Promotion of approved chulhas and other efficient energy devices.	Not implemented. Not implemented. Not implemented.	Sub-functions continued to be implemented by the Department of Science & Technology and partially by the DRDAs.
13	Poverty alleviation programme.	XII Poverty alleviation programmes.	(1) Promotion of public awareness and participation in poverty alleviation programmes for fuller employment and creation of productive assets, etc. (2) Selection of beneficiaries under various programmes. (3) Participation in effective implementation and monitoring.	Implemented. Implemented. Implemented.	Sub-functions implemented by the VPs.
14	Education including primary and secondary schools	XIII Education including Primary Schools:	(1) Promotion of public awareness and participation in primary education. (2) Ensuring full enrolment and attendance in primary schools	Implemented. Not implemented	Sub-function is implemented by the VPs. Sub-functions continued to be implemented by the Department of Education.
15	Adult and non-formal education.	XIV Adult and non-formal education.	Promotion of adult literacy.	Not implemented.	Sub-functions continued to be implemented by the Department of Education.

PA of Implementation of 73rd Constitutional Amendment Act in Goa

Sl. No.	Functions listed in Eleventh Schedule of the Constitution	Devolution under GPRA	Sub-functions under GPRA	Status Implementation in VPs	Audit remarks
16	Libraries.	XV Libraries: Village libraries and reading rooms.	Village libraries and reading rooms.	Implemented.	Sub-functions are implemented by the VPs.
17	Cultural activities.	XVI Cultural activities: Promotion of social and cultural activities.	Promotion of social and cultural activities	Implemented.	
18	Markets and fairs.	XVII Markets and fairs.	Regulation and fairs (including cattle fairs) and festivals.	Implemented.	
19	Health and sanitation including hospitals, primary health centres and dispensaries.	XVIII Rural sanitation.	(1) Maintenance of general sanitation. (2) Cleaning of public roads, drains, tanks, wells and other public places. (3) Maintenance and regulation of burning and burial grounds. (4) Construction and maintenance of public latrines. (5) Disposal of unclaimed corpses and carcasses. (6) Management and control of washing and bathing gaits.	Implemented. Implemented. Implemented. Implemented. Implemented. Implemented.	Sub-functions are implemented by the VPs. However, similar functions were also implemented by the DRDAs under MGNREGS, GGSY and SPMRM schemes/programme. Sub-functions are implemented by the VPs.
20	Family welfare	XIX Public Health and Family Welfare.	(1) Implementation of Family Welfare Programmes. (2) Prevention and remedial measures against epidemics. (3) Regulation of sale of meat, fish and other perishable food articles. (4) Participation in programmes of human and animal vaccination.	Not implemented. Not implemented. Not implemented. Not implemented.	Sub-functions continued to be implemented by the Department of Health. Sub-functions continued to be implemented by the Department of Food and Drugs. Sub-function continued to be implemented by the Department of Health and Department of Animal Husbandry.

Sl. No.	Functions listed in Eleventh Schedule of the Constitution	Devolution under GPRA	Sub-functions under GPRA	Status Implementation in VPs	Audit remarks
			(5) Licensing of eating and entertainment establishments.	Implemented.	Sub-function is implemented by the VPs.
			(6) Destruction of stray dogs.	Not implemented.	Sub-function continued to be implemented by the Department of Animal Husbandry.
			(7) Regulation of offensive and dangerous trades.	Implemented.	Sub-function continued to be implemented by the Department of Industries, Trade and Commerce (DITC).
			(8) Regulation of curing, tanning and dyeing of skins and hides.	Not implemented.	Sub-function continued to be implemented by the Department of Health and Department of Animal Husbandry.
21	Women and child development.	XX	(1) Participation in the implementation of women and child welfare programme.	Implemented.	Sub-functions are implemented by the VPs.
			(2) Promotion of schools, health and nutrition programmes.	Implemented.	
22	Social welfare including welfare of the handicapped and mentally retarded	XXI	(1) Participation in the implementation of the school welfare programmes including welfare of the handicapped, mentally retarded and destitutes.	Implemented.	Sub-function is implemented by the VPs.
			(2) Monitoring of old age and widows pension schemes.	Not implemented.	Sub-function continued to be implemented by the Department of Social Welfare.
23	Welfare of the weaker sections, and in particular, of the	XXII	(1) Promotion of public awareness with regard to welfare of Scheduled Castes, Scheduled Tribes and other weaker sections.	Implemented	Sub-function is implemented by the VPs.

PA of Implementation of 73rd Constitutional Amendment Act in Goa

Sl. No.	Functions listed in Eleventh Schedule of the Constitution	Devolution under GPRA	Sub-functions under GPRA	Status Implementation in VPs	Audit remarks	
24	Scheduled Castes and the Scheduled Tribes.		(2) Participation in implementation of specific programmes for welfare of the weaker sections.	Implemented.	Sub-function is implemented by the VPs.	
		XXIII	Maintenance of community assets.	Implemented.	The function was also implemented by DRDAs under GGSY and SPMRM.	
		XXVI	Maintenance of Public Parks, playgrounds etc.	Implemented.	Function is implemented by the VPs.	
	No corresponding function in the Constitution.	XXIV	Construction and maintenance of cattle sheds, ponds, cart stands.	--	--	Functions not mentioned in the Constitution but devolved in the GPRA.
		XXV	Construction and maintenance of slaughterhouses.	--	--	
		XXVII	Regulation of manure pits in public places.	--	--	
		XXVIII	Establishment and control of Shandies.	--	--	
		XXIX	Such other functions as may be entrusted.	--	--	
		Following Functions in the Eleventh Schedule were not devolved with the corresponding function in Schedule I of GPRA				
1	Land improvement, implementation of land reforms, land consolidation and soil conservation.	Function not devolved in the Act.	Not applicable.	Not implemented.	The function continued to be implemented by Department of Agriculture and Revenue Department.	
2	Minor irrigation, water management and watershed development.	Function not devolved in the Act.	Not applicable.	Not implemented.	The function continued to be implemented by the Department of Water Resources and also by the DRDAs (MGNREGS).	
3	Technical training and vocational education.	Function not devolved in the Act.	Not applicable.	Not implemented.	The function continued to be implemented by the Directorate of Technical Education.	

Sl. No.	Functions listed in Eleventh Schedule of the Constitution	Devolution under GPRA	Sub-functions under GPRA	Status of Implementation in VPs	Audit remarks
4	Small scale industries including food processing industries.	Function not devolved in the Act.	Not applicable.	Not implemented.	The function continued to be implemented by the Directorate of Industries, Trade and Commerce.
5	Public distribution system.	Function not devolved in the Act.	Not applicable.	Not implemented.	The function continued to be implemented by the Department of Forest and DRDA.

(Source: Eleventh Schedule to the Constitution, Schedule I of GPRA and information provided by the PRIs and Department)

APPENDIX 3
(Referred to in Paragraph 4.3.1)
Schemes implemented by DRDAs

Sl. No.	Name of Scheme	Objective	Implementing officers
Government of India schemes			
1	Pradhan Mantri Awas Yojana-Gramin (PMAY-G)	To provide basic and homestead to families covered under Socio Economic Caste Census-2011.	BDO
2	Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)	To provide at least 100 days guaranteed wages employment to every rural house hold.	Gram Rojgar Sahayak of DRDA at Village Panchayats
3	National Rural Livelihood Mission (NRLM)	To reduce poverty.	Technical Assistant and BDO
4	Shyama Prasad Mukherji Rurban Mission (SPMRM)	To stimulate local economic development, enhance basic services and create well planned Rurban clusters.	Nodal Officer/Assistant Project Officer, DRDA
5	Sansad Adarsh Gram Yojana	Development of Villages which includes social and cultural development and spread motivation.	DRDA and District Collector
6	Indira Gandhi National Old Age Pension Scheme (NOAPS)	To provide basic level of financial support.	Technical Assistant/BDO
7	Indira Gandhi National Widow Pension (IGNWP)	To provide basic level of financial support.	Technical Assistant/BDO
8	Indira Gandhi National Disability Pension Scheme(IGNDPS)	To provide basic level of financial support.	Technical Assistant/BDO
9	National Family Benefit Scheme (NFBS)	To assist the family on death of its primary breadwinner.	Technical Assistant/BDO
Government of Goa schemes			
1	Goa Grameen Urja Yojana (GGUY)	To provide LPG connection to all BPL families.	BDO
2	Goa Gram Samrudhi Yojana (GGSY)	Creation of infrastructure assets in rural area.	Executive Engineer, DRDA

APPENDIX 4
(Referred to in Paragraph 5.6.1.2)
Statement showing variation in budgets of Village Panchayats

(₹ in crore)

Year	Receipts			Expenditure		
	Budget	Actual	Percentage of actuals to budget	Budget	Actual	Percentage of actuals to budget
2016-17	21.95	18.36	83.64	27.20	13.12	48.24
2017-18	23.04	18.44	80.03	33.44	18.04	53.95
2018-19	30.61	19.02	62.14	42.04	21.09	50.17
2019-20	54.86	18.62	33.94	57.76	18.64	32.27
2020-21	48.01	24.01	50.01	53.54	16.81	31.40
Total	178.47	98.45	55.16	213.98[#]	87.70	40.99

(Source: Information compiled from the Annual Accounts of 16 test-checked VPs)

[#] The budgeted expenditures were more by 19.90 per cent as compared to the estimated receipt as the surplus revenues of previous years were being carried over to the next year and considered during estimation of expenditures.