

APPENDIX 1.1
(Referred to in paragraph 1.1)

A. General data (Basic statistics of the State)		
Sl. No.	Particulars	Figures
1.	Area	3702 sq.km.
2.	Population	
	a. 2013	0.15 crore
	b. 2023	0.16 crore
3.	Density of Population (as per 2011 census) (All-India Density = 382 persons per sq. km.)	394 persons per sq. km.
	Density of Population [#] (2023) (All-India Density = 422 persons per sq. km.)	425 persons per sq. km.
4.	Population below poverty line (BPL) [§] (All-India Average = 21.92 per cent)	5.09 per cent
5.	Literacy rate* (2022-23) (All-India = 73.00 per cent)	88.70 per cent
6.	Infant mortality [^] (All-India Average = 28 per 1,000 live births)	Five
7.	Life Expectancy at birth [@] (All-India ^{&} (2016-20) = 70 years)	68.50 years
8.	Gross State Domestic Product (GSDP) 2022-23 at current price	₹ 90,642 crore
9.	Per capita GSDP CAGR (2013-23)	Goa 10.24 All-India 9.12
10.	GSDP CAGR (2013-23)	Goa 10.94 All-India 10.34
11.	Decadal Population Growth (2013-23)	Goa 6.42 All-India 11.68

B. Financial data									
Particulars		2013-14 to 2016-17 (CAGR)		2017-18 to 2020-21 (CAGR)		Growth rate of 2021-22 over 2020-21		Growth rate of 2022-23 over 2021-22	
		GS	Goa	GS	Goa	GS	Goa	GS	Goa
		(Per cent)							
a.	Revenue Receipts	14.30	14.04	3.41	(-)1.89	25.60	36.84	13.41	20.99
b.	Own Tax Revenue	8.51	5.96	3.52	(-)4.27	25.62	39.85	19.78	34.83
c.	Non Tax Revenue	8.62	17.73	(-)1.04	(-)1.45	45.35	30.45	12.94	2.17
d.	State's shares in Union Taxes & Duties	23.21	39.38	(-)3.67	(-)3.36	48.60	46.21	7.25	9.17
e.	Grants-in-Aid from Government of India	24.64	(-)6.37	16.10	13.52	(-)5.37	22.66	5.49	43.83
f.	Total Receipts	17.81	12.40	9.71	4.78	15.57	18.43	10.83	11.58
g.	Revenue Expenditure (RE)	14.85	9.23	8.21	4.68	12.25	17.65	11.45	4.62
h.	Capital Expenditure	28.89	14.73	1.13	(-)1.97	25.59	34.32	18.93	27.71
i.	Capital Outlay	21.84	17.59	0.89	(-)1.57	28.23	34.25	14.18	27.75
j.	Disbursement of Loans and Advances	72.50	(-)9.14	3.48	(-)69.13	1.22	300	75.33	0.00
k.	Total Expenditure	17.18	10.21	7.17	3.31	13.96	20.02	12.53	8.28
l.	RE on Education	12.20	6.31	6.72	4.62	11.47	4.18	13.21	11.46
m.	RE on Health & Family Welfare	18.84	11.28	12.25	8.89	19.71	20.33	0.88	03.21
n.	Salary and Wages	11.04	9.78	7.63	1.53	11.23	11.30	8.52	15.55
o.	Pension	11.71	14.31	10.39	6.65	11.88	30.89	11.38	14.66
p.	Subsidies	18.96	15.26	5.92	0.38	18.29	3.38	15.24	8.73

Population Projections for India and States 2011-2036 by National Commission on Population, Ministry of Health

§ Ministry of Statistics and Programme Implementation

* Source: Census 2011

^ Sample Registration System (SRS) Bulletin

@ SRS based Abridged Life Tables 2015-19, Registrar General of India

& Life expectancy - SRS Based Abridged Life Tables (2016-20)

GS-General State

APPENDIX 2.1

(Referred to in paragraph 2.1)

Abstract of receipts and disbursements for the year 2022-23

(₹ in crore)

Section-A: Revenue					
Receipts			Disbursements		
2021-22		2022-23	2021-22		2022-23
14286.27	I. Revenue receipts	17283.70	14226.88	I. Revenue expenditure	14884.49
5805.23	Tax revenue	7826.93	4963.88	General services	5432.25
			5558.59	Social Services (inclusive of Grants-in-Aid and contribution)	5332.77
3787.25	Non-tax revenue	3868.47	2137.51	Education, Sports, Art and Culture	2383.12
			1308.62	Health and Family Welfare	1350.88
3356.98	State's share of Union Taxes	3665.19	1130.12	Water Supply, Sanitation, Housing and Urban Development	386.75
			69.43	Information and Broadcasting	65.42
117.95	Non-Plan grants	47.14	48.36	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	126.72
149.70	Grants for State Plan Schemes	0.23	66.02	Labour and labour Welfare	68.23
			795.77	Social Welfare and Nutrition	951.65
154.98	Grants for Central and Centrally sponsored Plan Schemes	336.44	2.76	Others	0.00
3.02	Finance Commission Grants	8.40	3704.41	Economic Services (inclusive of GIA and contribution)	4119.47
911.16	Other Transfers to States with Legislatures	1530.90	432.21	Agriculture and Allied Activities	447.40
			304.42	Rural Development	211.71
			13.72	Special Areas Programmes	9.04
			130.92	Irrigation and Flood control	143.76
			2236.94	Energy	2750.68
			129.63	Industry and Minerals	103.93
			330.22	Transport	331.27
			53.78	Science, Technology and Environment	29.43
			72.57	General Economic Services	92.25
14286.27		17283.70	14226.88	Total	14884.49
	II. Revenue deficit carried over to Section B		59.39	II. Revenue surplus carried over to Section B	2399.21
	Total		14286.27	Total	17283.70

Section-B: Others					
Receipts			Disbursements		
2021-22		2022-23	2021-22	2022-23	
1925.83	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	1822.02	-	III. Opening Overdraft from Reserve Bank of India	-
-	IV. Miscellaneous Capital receipts	-	2680.93	IV. Capital Outlay	3425.41
			394.15	General Services	480.11
			927.60	Social Services	901.19
			132.91	Education, Sports, Art and Culture	114.18
			188.81	Health and Family Welfare	78.42
			575.76	Water Supply, Sanitation, Housing and Urban Development	675.82
			-	Information and Broadcasting	0.00
			29.35	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	29.91
			0.78	Social Welfare and Nutrition	0.86
			-	Other Social Services	2.00
			1359.17	Economic Services	2044.11
			(-3.23)	Agriculture and Allied Activities	23.86
			51.06	Rural Development	96.74
			2.77	Special Areas Programmes	2.50
			190.15	Irrigation and Flood Control	294.80
			264.54	Energy	479.84
			14.38	Industry and Minerals	118.49
			542.75	Transport	772.96
			141.61	Science, Technology and Environment	125.99
			155.14	General Economic Services	128.93
			2680.93	Total	3425.41
2.16	V. Recoveries of Loans and Advances	2.10	3.87	V. Loans and Advances disbursed	4.31
2.55	From Government Servants	1.76	0.87	To Government Servants	1.88
(-)0.39	From Others	0.34	3.00	To Others	2.43
59.39	VI. Revenue Surplus brought down	2399.21		VI. Revenue Deficit brought down	-

Receipts			Disbursements		
2021-22		2022-23	2021-22	2022-23	
3512.87	VII. Public debt receipts	2575.38	971.26	VII. Repayment of Public debt	1227.02
	External debt		-	External debt	
2500.00	Internal debt other than Ways and Means Advances and overdrafts	2002.63	876.02	Internal debt other than Ways and Means Advances and Overdrafts	1149.74
-	Net transactions under Ways and Means Advances	-	-	Net transactions under Ways and Means Advances	-
-	Net transactions under overdraft	-	-	Net transactions under overdraft	-
1012.87	Loans and Advances from Central Government	572.75	95.24	Repayment of Loans and Advances to Central Government	77.28
-	VIII. Appropriation to Contingency Fund	-	-	VIII. Appropriation to Contingency Fund	-
-	IX. Amount transferred to Contingency Fund	-	-	IX. Expenditure from Contingency Fund	-
14811.02	X. Public Account receipts	17881.27	14833.18	X. Public Account disbursements	18058.49
415.79	Small Savings and Provident Funds	411.47	439.29	Small Savings and Provident Funds	476.49
321.91	Reserve Funds	355.96	178.16	Reserve Funds	452.09
9829.55	Suspense and Miscellaneous	11134.92	9963.51	Suspense and Miscellaneous	11183.41
3486.89	Remittances	5039.74	3567.88	Remittances	5180.22
756.88	Deposits and Advances	939.18	684.54	Deposits and Advances	766.28
	XI. Closing Overdraft from Reserve Bank of India		1822.02	XI. Cash Balance at end	1964.75
			1105.47	Investment of earmarked balance	1280.03
			(-)6.51	Deposits with Reserve Bank	136.41
			1.90	Departmental Cash Balance including permanent Advances	1.83
			721.16	Cash Balance Investment	546.48
34597.54	Total	41963.68	34597.54	Total	41963.68

(Source: Finance Accounts of the State)

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

(₹ in crore)

	2018-19	2019-20	2020-21	2021-22	2022-23
Part-A Receipts					
1. Revenue Receipts (RR)	11438	11297	10440	14286	17284
(i) Own Tax Revenue	4871(43)	4700(42)	4151(40)	5805(41)	7827(46)
State Goods and Services Tax (SGST)	2529(52)	2438(52)	1985(48)	2758(48)	3536(45)
Taxes on Sales, Trade, etc.	1013(21)	1033(22)	990(24)	1383(24)	1899(24)
State Excise	478(10)	492(10)	515(12)	650(11)	866(11)
Taxes on Vehicles	299(6)	269(6)	220(5)	261(4)	412(5)
Stamp duty and Registration fee	432(9)	393(8)	350(9)	645(11)	986(13)
Land Revenue	67(1)	37(1)	34(1)	66(1)	84(1)
Taxes on goods and passengers	30(1)	32(1)	41(1)	22(0.5)	25(0.5)
Other Taxes	23(0)	6(0)	16(0)	20(0.5)	19(0.5)
(ii) Non-tax Revenue	2874(25)	2737(24)	2903(28)	3787(27)	3869(22)
(iii) State's share in Union taxes and duties	2878(25)	2480(22)	2296(22)	3357(23)	3665(21)
(iv) Grants-in-aid (GIA) from Government of India	815(7)	1380(12)	1090(10)	1337(9)	1923(11)
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	05	04	03	02	02
4. Total Revenue and Non-debt capital receipt (1+2+3)	11443	11301	10443	14288	17286
5. Public Debt Receipts	2529	2700	4587	3513	2576
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2459	2654	3604	2500	2003
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	70	46	983	1013	573
6. Total Receipts in the Consolidated Fund (4+5)	13972	14001	15030	17801	19862
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Accounts receipts	13684	12736	12957	14811	17881
9. Total receipts of the State (6+7+8)	27656	26737	27987	32612	37743
Part-B Expenditure/Disbursement					
10. Revenue Expenditure	11083(84)	11622(87)	12093(86)	14227(84)	14884(81)
General Services (including interests payments)	3793(34)	3942(34)	4144(34)	4964(35)	5432(36)
Social Services (including GIA and contributions)	4223(38)	4339(37)	4529(38)	5559(39)	5333(36)
Economic Services (including GIA and contributions)	3067(28)	3341(29)	3420(28)	3704(26)	4119(28)
11. Capital Expenditure	2149(16)	1660(12)	1997(14)	2681(16)	3425(19)
General Services	515(24)	300(18)	437(22)	394(15)	480(14)
Social Services	763(36)	587(35)	603(30)	928(35)	901(26)
Economic Services	871(41)	773(47)	957(48)	1359(50)	2044(60)

(Figures in parentheses indicate percentages)

	2018-19	2019-20	2020-21	2021-22	2022-23
Part-B Expenditure/Disbursement					
12. Disbursement of Loans and Advances	03	13	01	04	04
13. Total (10+11+12)	13235	13295	14091	16912	18313
14. Repayments of Public Debt	920	1025	751	971	1227
Internal Debt (excluding Ways and Means Advances and Overdrafts)	827	927	653	876	1150
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	93	98	98	95	77
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	14157	14321	14843	17883	19540
17. Net Loans and Advances	02	(-)09	01	(-)02	(-)02
18. Contingency Fund disbursements	02	-	-	-	-
19. Public Accounts disbursements	13189	12237	12704	14833	18058
20. Total disbursement by the State (16+18+19)	27348	26558	27547	32716	37598
Part-C Deficits					
21. Revenue Deficit(-)/Revenue Surplus (+)(1-10)	355	(-)325	(-)1653	59	2400
22. Fiscal Deficit (4-13)	(-)1792	(-)1994	(-)3648	(-)2624	(-)1027
23. Primary Deficit(-)/Surplus(+)(22+24)	(-)448	(-)529	(-)2058	(-)841	789
Part-D Other Data					
24. Interest Payments (included in revenue expenditure)	1344	1465	1590	1783	1816
25. Ways and Means Advances (WMA)/Overdraft availed (days)	320	96	167	83	03
Ways and Means advances availed	296	96	167	83	03
Overdraft availed	24	-	-	-	-
26. Interest on WMA/Overdraft	03	1.01	1.96	0.78	0.01
27. Gross State Domestic Product (GSDP)	71853	75032	75705	82604	90642
28. Outstanding fiscal liabilities (year-end)	20412	22554	26521	29118	30304
29. Outstanding guarantees including interest (year-end)	1093	883	967	662	405
30. Maximum amount guaranteed (year-end)	1467	1076	1355	1193	742
31. Number of incomplete projects	266	207	203	141	105
32. Capital blocked in incomplete projects	1304	1007	545	249	216

Part-E Fiscal Health Indicators (in per cent)	2018-19	2019-20	2020-21	2021-22	2022-23
I. Resource Mobilisation					
Own Tax revenue/GSDP	6.78	6.26	5.48	7.03	8.64
Own Non-tax Revenue/GSDP	4.00	3.65	3.83	4.58	4.27
Central Transfer/GSDP	4.01	3.31	3.03	4.06	4.04
II. Expenditure Management					
Total Expenditure/GSDP	18.42	17.72	18.61	20.47	20.20
Total Expenditure/Revenue Receipts	115.71	117.69	134.97	118.38	105.95
Revenue Expenditure/Total Expenditure	83.74	87.42	85.82	84.12	81.28
Expenditure on Social Services/Total Expenditure	37.67	37.05	36.42	38.36	34.04
Expenditure on Economic Services/Total Expenditure	29.75	30.94	31.06	29.94	33.65
Capital Expenditure/Total Expenditure	16.24	12.48	14.17	15.85	18.70
Capital Expenditure on Social and Economic Services/Total Expenditure	12.35	10.23	11.07	13.52	16.08
III. Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.49	(-)0.43	(-)2.18	0.07	2.65
Fiscal deficit/GSDP	(-)2.49	(-)2.66	(-)4.82	(-)3.18	(-)1.13
Primary Deficit (surplus)/GSDP	(-)0.62	(-)0.71	(-)2.72	(-)1.02	0.87
Revenue Deficit/Fiscal Deficit	(-)19.81	16.34	45.31	(-)2.25	(-)233.69
Primary Revenue Balance/GSDP	2.36	1.52	(-)0.08	2.23	4.65
IV. Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP ¹	28.41	30.06	33.92	33.21	31.57
Fiscal Liabilities/RR	178.46	199.65	254.03	203.82	175.33
Debt Redemption (Principal + Interest)/Total Debt Receipts	89.52	92.22	51.04	78.39	118.14

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

¹ As per Department of Expenditure, Ministry of Finance, GoI, borrowings under the special window shall not be treated as debt of the State for any norms which may be prescribed by the Finance Commission. Hence, the back-to-back loans of ₹ 1,687 crore (₹ 840 crore pertaining to 2020-21 plus ₹ 847 crore pertaining to 2021-22) *in-lieu* of shortfall in GST compensation has not been considered as public debt/total outstanding liabilities of the State Government.

APPENDIX 3.1

(Referred to in paragraph 3.3.2)

Unnecessary supplementary provisions of ₹ five crore or more during 2022-23

(₹ in crore)

Sl. No.	Name of the Grant	Original provision	Supplementary provision	Actual expenditure	Savings out of original provision
Revenue (voted)					
1.	02 General Administration	103.97	11.57	99.86	4.11
2.	13 Transport	211.91	6.40	190.17	21.74
3.	21 Public Works	864.81	50.00	525.39	339.42
4.	25 Home Guards and Civil Defense	32.15	5.18	30.21	1.94
5.	34 School Education	1920.55	49.05	1645.97	274.58
6.	42 Sports and Youth Affairs	101.97	11.41	72.01	29.96
7.	43 Art and Culture	133.25	5.64	124.54	8.71
8.	47 Goa Medical College	605.13	159.30	601.99	3.14
9.	48 Health Services	892.49	12.00	643.83	248.66
10.	58 Women and Child Development	428.19	85.56	418.23	9.96
11.	70 Civil Supplies	65.98	22.03	50.02	15.96
12.	78 Tourism	87.90	10.00	62.45	25.45
13.	82 Information Technology	87.84	22.08	59.40	28.44
14.	85 Department of Rural Development	112.26	11.00	42.18	70.08
Total		5648.40	461.22	4566.25	1082.15
Capital (voted)					
15.	21 Public Works	1235.00	190.00	1061.47	173.53
16.	31 Panchayats	117.11	23.06	96.74	20.37
17.	34 School Education	65.30	9.80	8.83	56.47
18.	42 Sports and Youth Affairs	49.97	6.00	30.00	19.97
19.	47 Goa Medical College	173.00	10.00	38.08	134.92
20.	51 Goa Dental College	47.83	19.82	8.03	39.80
21.	55 Municipal Administration	376.50	46.50	248.20	128.30
22.	61 Skill Development and Entrepreneurship	21.98	6.00	3.34	18.64
23.	67 Ports Administration	48.70	9.75	21.58	27.12
24.	74 Water Resources	342.48	73.00	297.30	45.18
25.	81 Department of Tribal Welfare	56.71	25.00	36.28	20.43
Total		2534.58	418.93	1849.85	684.73
Grand Total		8182.98	880.15	6416.10	1766.88

(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 2022-23

(₹ in crore)

Sl. No.	Name of grant	Savings	Amount surrendered	Amount not surrendered
Revenue (voted)				
1.	6 Election Office	82.23	77.78	4.45
2.	21 Public Works	389.42	387.09	2.33
3.	23 Home	4.91	1.75	3.16
4.	48 Health Services	260.66	253.55	7.11
5.	57 Social Welfare	55.64	44.90	10.74
6.	58 Women and Child Development	95.52	93.17	2.35
7.	61 Skill Development and Entrepreneurship	47.16	45.99	1.17
8.	76 Electricity	59.21	57.27	1.94
9.	81 Department of Tribal Welfare	43.23	40.15	3.08
Capital (voted)				
10.	23 Home	10.00	5.00	5.00
11.	42 Sports and Youth Affairs	25.97	24.66	1.31
12.	54 Town and Country Planning	20.53	5.27	15.26
13.	81 Department of Tribal Welfare	45.43	31.02	14.41
Total		1139.91	1067.60	72.31

(Source: Appropriation Accounts of the State)

APPENDIX 3.3
(Referred to in paragraph 3.4.4)

Major Policy Decisions of the Government during the year or New Schemes Proposed in the Budget (as on 31 March 2023)

Sl. No.	Nature of the policy decisions/New Scheme	Implication for			Status of Implementation		
		Receipts/ Expenditure/ Both	Recurring/One Time	If one-time, indicate the impact	Implemented in 2022-23	In progress and planned to be implemented during 2023-24	Not Implemented
1	Implementation of Intelligent Transport Management System	Both	Recurring	NA		Yes	
2	Goa Digital Meter Scheme/Vehicle Location Tracking Device (VLDT)	Expenditure	Recurring	NA	NA	NA	NA
3	Setting up of Command and Control Centre for Vehicle Tracking Platform	Expenditure	Recurring	NA	NA	NA	NA
4	CM-CARES Scheme for Coding and Robotics	Expenditure	One-Time	to improve the coding skills in the young student's population in Goa State	NA	NA	NA
5	Diamond Jubilee-Government Investment for Technical Education Scheme	Expenditure	Recurring	...	NA	NA	NA
6	National Action Plan for Senior Citizens	...	...	...	NA	NA	NA
7	Covid-19 relief Marginalised/Un-organised Sector	...	...	...	NA	NA	NA
8	Construction of Jetties under Sagarmala Programme (A)	...	Recurring	...	NA	NA	NA
9	Promotion of payment through Card and Digital / rebates	Expenditure	Recurring	NA	NA	NA	NA
10	Subsidy to Domestic Consumer	Expenditure	Recurring	NA	NA	NA	NA
11	Bharat Net	Expenditure	...	...	NA	NA	NA

Sl. No.	Nature of the policy decisions/New Scheme	Implication for		If one-time, indicate the impact	Implemented in 2022-23	Status of Implementation	
		Receipts/Expenditure/Both	Recurring/One Time			In progress and planned to be implemented during 2023-24	Not Implemented
12	Additional three times compensation to the persons whose lands have been acquired for construction of Greenfield International Airport at Mopa in Pernem Taluka	...	...	₹ 7.64 lakh	NA	NA	NA
13	Construction of New Approach Road to Mopa Airport	Expenditure	...	...	...	Yes	...
14	Widening and improvement of existing approach road to Mopa Airport	Expenditure	...	...	Yes	...	...
15	Set-up garment making facilities with computer aided design technology at two location in the state	...	One-Time	₹ 30 lakh	...	Yes	...
16	Setting-up Kumbi craft village in South Goa.	...	One-Time	...	...	Yes	...
17	Promotion of Shri Anna Millet Cultivation in the state of Goa	Expenditure	...	...	NA	NA	NA
18	To implement a mechanism wherein coir fiber extracted from the coconut husk, which would otherwise be wasted, would be supplied to the coir artisans to enable them to produce value added coir product like corridor mats, geo-textiles and such other coir handicrafts items.	...	Recurring	₹ 10 lakh	Yes

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Sl. No.	Nature of the policy decisions/New Scheme	Implication for			Status of Implementation		
		Receipts/Expenditure/Both	Recurring/One Time	If one-time, indicate the impact	Implemented in 2022-23	In progress and planned to be implemented during 2023-24	Not Implemented
19	Expanding and Modernisation of fire Services (Central Share 90%)	...	...	...	NA	NA	NA
20	Expanding and Modernisation of fire Services (State Share 10%)	...	...	...	NA	NA	NA

(Source: Appendix XI of Finance Accounts Voll -II and Action Taken Report on announcements made in Budget Speech 2022-23)

**NA – Information not available*

APPENDIX 4.1
(Referred to in paragraph 4.2)
Department-wise status of outstanding UCs

Sl. No.	Name of Department	No. of outstanding utilisation certificates (UCs)	Amount (₹ in crore)
1.	Directorate of Panchayats (North)	3712	851.60
2.	Directorate of Municipal Administration	706	586.38
3.	Public Works Department	59	280.07
4.	Directorate of Education	1095	199.10
5.	Directorate of Panchayats (South)	3322	146.00
6.	Directorate of Art & Culture	1079	117.31
7.	Department of Science and Technology	178	110.63
8.	Department of Rural Development	50	70.97
9.	Directorate of Agriculture	52	68.46
10.	Directorate of Social Welfare	507	35.84
11.	Directorate of Animal Husbandry and Veterinary Services	83	25.22
12.	Directorate of Women and Child Development	476	17.68
13.	Directorate of Sports & Youth Affairs	194	10.22
14.	General Administration Department	14	9.93
15.	Directorate of Transport	2	8.35
16.	Town & Country Planning	4	2.19
17.	Directorate of Fisheries	9	1.96
18.	Directorate of Higher Education	3	1.82
19.	Under Secretary (Revenue)	2	1.18
20.	Department of Forest	2	0.55
21.	Under Secretary, Home Department (FF)	126	0.41
22.	Directorate of Official Language	2	0.32
23.	Public Health Department/ Home Department (FF Health)	26	0.17
24.	Goa Legislature Secretariat	2	0.04
Total		11705	2546.40

(Source: Information provided by Directorate of Accounts)

APPENDIX 4.2

(Referred to in paragraph 4.10)

Statement showing delay in submission of accounts (beyond specified target dates) and tabling of SARs of autonomous bodies in State Legislature as of January 2024

Sl. No.	Name of body/authority	Period of entrustment of audit and section under which audited	Year for which accounts received by Audit	Period up to which SAR issued to State Government	Whether SAR required to be placed in the Legislature/Date of issue of SAR by Audit to State Government/Date of placement of SAR	Delay in submission of accounts to Audit up to January 2024 (months) (Beyond target dates)
	1	2	3	4	5	6
1	Goa University	01.04.2020 to 31.03.2025 Section 19(3)	2021-22	2021-22	Yes/06.10.2023/ Not yet placed	2022-23 (06)
2	Goa Housing Board	01.04.2022 to 31.03.2027 Section 19(3)	2021-22	2021-22	Yes/31.10.2023/ Not yet placed	2022-23 (02)
3	Goa Tillari Irrigation Development Corporation	01.04.2012 to 31.03.2015 Section 19(3)	2011-12	2011-12	Yes/29.07.2019/ Not yet placed	2012-13 (126) 2013-14 (114) 2014-15 (102)
4	Khadi and Village Industries Board	01.04.2018 to 31.03.2023 Section 19(3)	2021-22	2021-22	Yes/30.01.2024/ Not yet placed	2022-23 (05)
5	Goa State Commission for Backward Classes	01.04.2019 to 31.03.2024 Section 19(3)	2021-22	2021-22	Yes/29.11.2023/ Not yet placed	2022-23 (06)
6	Goa Secondary and Higher Secondary Education Board	01.04.2020 to 31.03.2025 Section 20(1)	2021-22	2021-22	No/22.03.2023/Not Applicable	2022-23 (06)
7	South Goa Zilla Panchayat	01.04.2019 to 31.03.2024 Section 20(1)	2017-18	2017-18	Yes/16.04.2019/ 19.06.2023	2018-19 (54) 2019-20 (42) 2020-21 (30) 2021-22 (18) 2022-23 (06)
8	North Goa Zilla Panchayat	01.04.2019 to 31.03.2024 Section 20(1)	2008-09	2008-09	Yes/24.06.2015/ Not yet placed	2009-10 (162) 2010-11 (150) 2011-12 (138) 2012-13 (126) 2013-14 (114) 2014-15 (102) 2015-16 (90) 2016-17 (78) 2017-18 (66) 2018-19 (54) 2019-20 (42) 2020-21 (30) 2021-22 (18) 2022-23 (06)
9	Goa State Legal Services Authority	As per Act Section 19(2)	2022-23	2022-23	Yes/05.02.2024/ Not yet placed	-
10	District Legal Services Authority, South Goa	As per Act Section 19(2)	2022-23	2022-23	Yes/07.09.2023/ Not yet placed	-

Sl. No.	Name of body/authority	Period of entrustment of audit and section under which audited	Year for which accounts received by Audit	Period up to which SAR issued to State Government	Whether SAR required to be placed in the Legislature/Date of issue of SAR by Audit to State Government/Date of placement of SAR	Delay in submission of accounts to Audit up to January 2024 (months) (Beyond target dates)
	1	2	3	4	5	6
11	District Legal Services Authority, North Goa	As per Act Section 19(2)	2020-21	2020-21	Yes/18.09.2023/ 07.02.2024	2021-22(18) 2022-23(06)
12	Goa State Compensatory Afforestation Fund Management and Planning Authority	01.04.2012 to 31.03.2017 Section 20(1)	2015-16	2015-16	No/08.06.2017/Not Applicable	2016-17 (78)
13	Goa Samagra Shiksha Abhiyan Society	01.04.2015 to 31.03.2020 Section 20(1)	2018-19	2018-19	Yes/01.01.2021/ Placed on 01.08.2023	2019-20 (42)
14	Goa Real Estate Regulatory Authority	As per Act Section 19(2)	2021-22	2021-22	Yes/01.09.2023/ 08.02.2024	2022-23 (06)

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

APPENDIX 4.3

(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 January 2024)**

(Figures in bracket indicate ₹ in lakh)

Sl. No.	Name of Department	Up to 5 years	5 to 10 years	10 years and above	Total No. of cases
1	Director General of Police	-	-	1 (not assessed)	1 (not assessed)
2	Directorate of Civil Supplies and Consumer Affairs	-	-	3 (5.92)	3 (5.92)
3	Directorate of Sports and Youth Affairs	-	1 (not assessed)	-	1 (not assessed)
4	Directorate of Transport	-	1 (8.13)	-	1 (8.13)
5	Directorate of Panchayats	5 (0.72)	3 (not assessed)	5 (5.14)	13 (5.86)
6	Collectorate, North Goa	1 (1.39)	-	-	1 (1.39)
7	Chief Electrical Engineer	-	1 (44.51)	5 (104.16)	6 (148.67)
8	Goa Medical College	-	-	2 (3.20)	2 (3.20)
9	Inspector General of Prisons	1 (4.27)	-	-	1 (4.27)
Total		7 (6.38)	6 (52.64)	16 (118.42)	29 (177.44)

(Source: Information provided by various departments)

APPENDIX 5.1
(Referred to in paragraph 5.2.1)
List of State Public Sector Enterprises

Sl. No.	State Public Sector Enterprises	Remarks
Industries, Trade & Commerce		
1.	Goa Handicrafts, Rural & Small-Scale Industries Development Corporation Limited	Working
2.	EDC Limited	Working
3.	Goa Industrial Development Corporation	Working
Public Works Department		
4.	Goa State Infrastructure Development Corporation Limited	Working
5.	Sewerage and Infrastructural Development Corporation of Goa Limited	Working
Information Technology & Communication		
6.	Info Tech Corporation of Goa Limited	Working
7.	Goa Electronics Limited	Working
8.	Goa Information Technology Development Corporation	Non-Working
Agriculture Food & Allied Industries		
9.	Goa Meat Complex Limited	Working
10.	Goa State Horticulture Corporation Limited	Working
Culture & Tourism		
11.	Goa Tourism Development Corporation Limited	Working
Transport		
12.	Kadamba Transport Corporation Limited	Working
Others		
13.	Goa Forest Development Corporation Limited	Working
14.	Goa State Scheduled Caste and Other Backward Classes Finance and Development Corporation Limited	Working
15.	Goa State Scheduled Tribes Finance and Development Corporation Limited	Working
16.	Goa State Minorities Finance & Development Corporation Limited	Working
17.	Imagine Panaji Smart City Development Limited	Working

(Source: Information compiled by Audit)

APPENDIX 5.2

(Referred to in paragraph 5.3)

Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest finalised accounts as on 30 September 2023

Sl. No.	Name of SPSEs	Period of accounts	Paid-up capital	Long-Term Loans	Net profit/loss before interest and tax	Net profit/loss after interest and tax	Turnover	Net worth	Capital employed	Accumulated profit(+) / Loss (-)
A Industries & Commerce Sector SPSEs										
1.	Goa Handicrafts, Rural & Small Scale Industries Development Corporation Limited	2022-23	8.00	0.00	2.46	2.46	29.75	4.36	4.36	(-) 3.64
2.	EDC Limited	2021-22	100.92	0.00	73.10	52.47	75.58	459.03	459.03	358.11
3.	Goa Industrial Development Corporation	2021-22	63.12	70.11	(-) 3.14	(-) 11.71	37.71	(-) 55.89	14.22	(-) 119.01
	Total A		172.04	70.11	72.42	43.22	143.04	407.50	477.61	235.46
B Public Works Department Sector SPSEs										
4.	Goa State Infrastructure Development Corporation Limited	2021-22	3.72	372.92	50.34	3.33	401.36	42.47	415.39	38.75
5.	Sewerage and Infrastructural Development Corporation of Goa Limited	2021-22	7.55	150.01	(-) 0.38	(-) 0.38	6.94	19.41	169.42	11.86
	Total B		11.27	522.93	49.96	2.95	408.30	61.88	584.81	50.61
C Information Technology & Communication SPSEs										
6.	Info Tech Corporation of Goa Limited	2014-15	16.33	65.41	7.06	(-)3.51	47.53	11.50	76.91	-4.83
7.	Goa Electronics Limited	2021-22	1.80	0.00	1.26	0.96	18.71	4.85	4.85	3.05
8.	Goa Information Technology Development Corporation	2006-07	0.25	0.00	(-) 0.02	(-) 0.02	0.0	0.23	0.23	-0.02
	Total C		18.38	65.41	8.30	(-) 2.57	66.24	16.58	81.99	(-) 1.80
D Agriculture Food & Allied Industries SPSEs										
9.	Goa Meat Complex Limited	2021-22	0.62	0.00	(-) 0.89	(-) 0.91	4.68	(-) 0.61	(-) 0.61	(-) 1.22
10.	Goa State Horticultural Corporation Limited	2019-20	5.00	1.24	0.22	0.15	114.99	3.64	4.88	(-) 1.36
	Total D		5.62	1.24	(-) 0.67	(-) 0.76	119.67	3.03	4.27	(-) 2.58

Sl. No.	Name of SPSE	Period of accounts	Paid-up capital	Long-Term Loans	Net profit/loss before interest and tax	Net profit/loss after interest and tax	Turnover	Net worth	Capital employed	Accumulated profit(+)/ Loss (-)
E Culture and Tourism SPSEs										
11.	Goa Tourism Development Corporation Limited	2022-23	22.65	1.84	0.60	0.60	71.47	23.56	23.56	0.91
	Total E		22.65	1.84	0.60	0.60	71.47	23.56	23.56	0.91
F Transport Sector SPSEs										
12.	Kadamba Transport Corporation Limited	2021-22	108.45	0.00	(-) 0.82	(-) 0.83	195.32	(-) 66.76	(-) 66.76	(-) 175.21
	Total F		108.45	0.00	(-) 0.82	(-) 0.83	195.32	(-) 66.76	(-) 66.76	(-) 175.21
G Other SPSEs										
13.	Goa Forest Development Corporation Limited	2018-19	2.69	0.00	1.37	1.37	5.18	8.73	8.73	6.04
14.	Goa State Scheduled Caste and Other Backward Classes Finance and Development Corporation Limited	2010-11	3.55	3.96	(-) 0.03	-0.14	0.68	2.78	6.74	(-) 0.77
15.	Goa State Scheduled Tribes Finance and Development Corporation Limited	2022-23	45.15	3.85	(-) 0.62	-0.62	3.95	45.58	49.43	21.26
16.	Goa Minorities Finance and Development Corporation Limited	Due from 2019	0.05	0.00	0.00	0.00	0.00	0.05	0.05	0.00
17.	Imagine Panaji Smart City Development Limited	2017-18	1.00	0.00	0.09	0.07	0.96	7.79	7.79	6.79
	Total G		52.44	7.81	0.81	0.68	10.77	64.93	72.74	33.32
	Grand Total (A+B+C+D+E+F+G)		390.85	669.34	130.60	43.29	1014.81	510.72	1178.22	140.71

(Source: Information compiled from accounts of SPSEs)

Net worth means the sum total of the paid-up share capital and free reserves and surplus less accumulated loss and deferred revenue expenditure. Free reserves mean all reserves created out of profits but do not include reserves created out of revaluation of assets and write

APPENDIX 5.3

(Referred to in paragraph 5.7.3)

Statement showing State Government funds infused in SPSEs during the period from 2010-11 to 2022-23

Year	Present value of total investment at the beginning of the year	Equity infused by the state Government during the year	Interest-free loans given by the state Government during the year	Interest-free loans converted during the year	Total investment during the year	Average rate of interest on Government borrowings (in per cent)	Total investment at the end of the year	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings for the year ²
i	ii	iii	iv	v	vi=(iii+iv-v)	vii	viii=(ii+vi)	ix=viii*{1+(vii/100)}	x={viii*vii/100}	xi
Up to 2010-11	411.93	12.42	(0.60)	Nil	11.82	7.62	423.75	456.04	32.29	6.18
2011-12	456.04	16.90	(1.33)	Nil	15.57	7.59	471.61	507.41	35.80	(3.19)
2012-13	507.41	36.10	Nil	Nil	36.10	7.69	543.51	585.31	41.80	31.92
2013-14	585.31	0.50	(0.53)	Nil	(0.03)	7.44	585.28	628.82	43.54	22.64
2014-15	628.82	Nil	(0.53)	Nil	(0.53)	7.59	628.29	675.98	47.69	7.35
2015-16	675.98	5.50	(0.53)	Nil	4.97	7.30	680.95	730.66	49.71	50.98
2016-17	730.66	Nil	(0.72)	Nil	(0.72)	7.09	729.94	781.69	51.75	47.83
2017-18	781.69	Nil	(0.55)	Nil	(0.55)	7.03	781.14	836.05	54.91	49.52
2018-19	836.05	11.97	(0.54)	Nil	11.43	6.90	847.48	905.95	58.48	53.01
2019-20	905.95	0.01	Nil	Nil	0.01	6.82	905.96	967.75	61.79	(98.47)
2020-21	967.75	1.28	Nil	Nil	1.28	6.48	969.03	1031.82	62.79	(14.58)
2021-22	1031.82	Nil	1.20	Nil	1.20	6.41	1033.02	1099.24	66.22	37.61
2022-23	1099.24	4.45	2.18	Nil	6.63	6.11	1105.87	1173.44	67.57	43.29
Total		89.13	(-1.95)		87.18					

(Source: Information compiled from accounts of SPSEs)

² Total earnings for the year depicts total of net earnings (profit/loss) for the year concerned relating to 15 SPSEs where capital was infused by the State Government.

APPENDIX 5.4
(Referred to in paragraph 5.8.2)
Details of SPSEs having accumulated losses

Sl. No.	Sector Type	Name of SPSEs	Period of Accounts	Year in which finalised	Net Profit/loss after Interest, Tax and Dividend	Paid-Up Capital	Long-Term Loan	Free reserve	Accumulated Losses (-)	Capital Employed	Net Worth
Government Companies (A)											
1.	Agriculture Food & Allied Industries	Goa Meat Complex Limited	2021-22	2022-23	(-) 0.91	0.62	0.00	0.00	(-) 1.22	(-) 0.61	(-) 0.61
2.	Agriculture Food & Allied Industries	Goa State Horticultural Corporation Limited	2019-20	2023-24	0.15	5.00	1.24	0.00	(-) 1.36	4.88	3.64
3.	Industries, Trade & Commerce	Goa Handicrafts, Rural & Small-Scale Industries Development Corporation Limited	2022-23	2023-24	2.46	8.00	0.00	0.00	(-) 3.64	4.36	4.36
4.	Other	Goa State Scheduled Caste and Other Backward Classes Finance and Development Corporation Limited	2010-11	2022-23	(-) 0.14	3.55	3.96	0.00	(-) 0.77	6.74	2.78
5.	Transport	Kadamba Transport Corporation Limited	2021-22	2022-23	(-) 0.83	108.45	0.00	0.00	(-) 175.21	(-) 66.76	(-) 66.76
6.	Information Technology & Communication SPSEs	Info Tech Corporation of Goa Limited	2014-15	2023-24	(-) 3.51	16.33	65.41	0.00	(-) 4.83	76.91	11.50
						Total(A)	70.61	0	187.03	25.52	(-)45.09
Government Corporations (B)											
7.	Industries, Trade & Commerce SPSEs	Goa Industrial Development Corporation	2021-22	2022-23	(-) 11.71	63.12	70.11	0.00	(-) 119.01	14.22	(-) 55.89
8.	Information Technology & Communication SPSEs	Goa Information Technology Development Corporation	2006-07	2023-24	(-) 0.02	0.25	0.00	0.00	(-) 0.02	0.23	0.23
						Total(B)	70.11	0.00	(-) 119.03	14.45	(-) 55.66
						Grand Total (A+B)	140.72	0.00	(-) 306.06	39.97	(-) 100.75

(Source: Information compiled from accounts of SPSEs)

APPENDIX 5.5

(Referred to in paragraph 5.11.2)

Information regarding accounts in arrears of State Public Sector Enterprises

Sl. No.	Name of the Company	Year for which Accounts are in arrears	No. of accounts in arrears	Status of the Company
1.	EDC Limited	2022-23	01	Working
2.	Goa Industrial Development Corporation	2022-23	01	Working
3.	Goa State Infrastructure Development Corporation Limited	2022-23	01	Working
4.	Sewerage and Infrastructural Development Corporation of Goa Limited	2022-23	01	Working
5.	Info Tech Corporation of Goa Limited	2015-16 to 2022-23	08	Working
6.	Goa Electronics Limited	2022-23	01	Working
7.	Goa Information Technology Development Corporation	2007-08 to 2022-23	16	Non-Working
8.	Goa Meat Complex Limited	2022-23	01	Working
9.	Goa State Horticulture Corporation Limited	2020-21 to 2022-23	03	Working
10.	Kadamba Transport Corporation Limited	2022-23	01	Working
11.	Goa Forest Development Corporation Limited	2019-20 to 2022-23	04	Working
12.	Goa State Scheduled Caste and Other Backward Classes Finance and Development Corporation Limited	2011-12 to 2022-23	12	Working
13.	Goa State Minorities Finance & Development Corporation Limited	2019-20 to 2022-23	04	Working
14.	Imagine Panaji Smart City Development Limited	2018-19 to 2022-23	05	Working

(Source: Information compiled by Audit)