

## 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 <sup>1</sup> (as per 2011 census) (All India Density = 382 persons per sq. km.)			394 persons per sq. km.	
4	Population below poverty line <sup>2</sup> (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 <sup>3</sup> (as per 2011 Census) (All India Average = 73.00 per cent)		88.70 per cent	
6	Infant mortality <sup>4</sup> (per 1000 live births) (All India Average = 34 per 1000 live births)			Eight	
7	Life Expectancy at birth (All India Average = 68.30 years)			68.50 years	
8	Gini Coefficient <sup>5</sup>				
	a.	Rural (All India = 0.276)		0.219	
	b.	Urban (All India = 0.371)		0.251	
9	Gross State Domestic Product (GSDP) 2017-18 at current price			₹ 70267 crore	
10	Per capita GSDP CAGR (2008-09 to 2017-18)(All India = 11.50 per cent )		Goa	12.78 per cent	
			General Category States	13.10 per cent	
11	GSDP CAGR (2008-09 to 2017-18)(All India = 12.90 per cent )		Goa	11.96 per cent	
			General Category States	14.50 per cent	
12	Population Growth (2008-17)(All India = 11.90 per cent )		Goa	8.13 per cent	
			General Category States	11.60 per cent	
B. Financial Data					
Particulars		2008-09 to 2016-17		Growth rate during 2017-18	
CAGR		General Category States	Goa	General Category States	Goa
<i>in per cent</i>					
a.	of Revenue Receipts	15.10	13.28	11.30	15.56
b.	of Own Tax Revenue	14.90	12.22	12.20	11.05
c.	of Non Tax Revenue	9.50	10.32	5.90	11.84
d.	of Total Expenditure	15.80	11.65	4.70	20.58
e.	of Capital Expenditure	14.00	7.83	1.00	27.77
f.	of Revenue Expenditure on Education	14.50	13.10	6.20	22.15
g.	of Revenue Expenditure on Health	16.20	13.52	10.70	37.81
h.	of Salary and Wages	13.40	13.00	8.90	32.54
i.	of Pension	16.20	18.32	22.90	37.91

<sup>1</sup> Census info India 2011 Final population totals<sup>2</sup> Tendulkar Poverty Estimates source, Niti Aayog<sup>3</sup> Economic Survey 2017-18 for Goa State<sup>4</sup> SRS bulletin of September 2017, volume 51, No.1<sup>5</sup> [http://planningcommission.nic.in/data/datatable/data\\_2312/DatabookDec2014%20106.pdf](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

<b>Part B: Structure and Form of Government Accounts</b>	
<p><b>Structure of Government Accounts:</b> The accounts of the State Government are kept in three parts;</p> <p>(i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.</p> <p><b>Part I: Consolidated Fund:</b> 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><b>Part II: Contingency Fund:</b> 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><b>Part III: Public Account:</b> 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>	
<b>Part C: Layout of Finance Accounts</b>	
<b>Statement</b>	<b>About</b>
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	Summary 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)*

Sector wise details of GSDP	2013-14	2014-15	2015-16	2016-17	2017-18
<b>GSDP</b>	<b>35921</b>	<b>47814</b>	<b>54785</b>	<b>62336</b>	<b>70267</b>
<b>Growth Rate of GSDP (in per cent)</b>	(-)5.77	33.11	14.58	13.78	12.72

(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 <b>minus</b> 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 <b>minus</b> Interest payments

## APPENDIX 1.3

(Referred to in paragraph 1.1.1)

## PART A: Abstract of Receipts and Disbursements for the year 2017-18

(₹ in crore)

Receipts			Disbursements		
2016-17		2017-18	2016-17		2017-18
<b>Section-A: Revenue</b>					
9564.97	<b>1. Revenue receipts</b>	<b>11053.52</b>	<b>8865.98</b>	<b>1. Revenue expenditure</b>	<b>10542.89</b>
4261.16	Tax revenue	4731.37	<b>2872.68</b>	<b>General services</b>	<b>3517.00</b>
			<b>3345.43</b>	<b>Social Services (inclusive of GIA and contribution)</b>	<b>4155.06</b>
2712.00	Non-tax revenue	3033.27	1466.73	Education, Sports, Art and Culture	1791.51
			611.27	Health and Family Welfare	841.75
2299.20	State's share of Union Taxes	2544.26	386.88	Water Supply, Sanitation, Housing and Urban Development	599.98
			23.25	Information and Broadcasting	42.78
17.16	Non-Plan grants	66.20	135.36	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	109.67
90.95	Grants for State Plan Schemes	20.47	47.87	Labour and labour Welfare	60.00
			671.96	Social Welfare and Nutrition	706.59
184.50	Grants for Central and Centrally sponsored Plan Schemes	300.32	2.11	Others	2.78
--	Other Transfers to States with Legislatures	357.63	<b>2647.87</b>	<b>Economic Services- (inclusive of GIA and contribution)</b>	<b>2870.83</b>
			293.07	Agriculture and Allied Activities	320.19
			143.00	Rural Development	147.03
			8.26	Special Areas Programmes	7.47
			136.12	Irrigation and Flood control	167.73
			1563.17	Energy	1671.19
			103.59	Industry and Minerals	87.49
			282.40	Transport	328.00
			6.59	Science, Technology and Environment	26.56
			111.67	General Economic Services	115.17
			<b>8865.98</b>	<b>Total</b>	<b>10542.89</b>
	<b>II. Revenue deficit carried over to Section B</b>		<b>698.99</b>	<b>II. Revenue deficit/surplus carried over to Section B</b>	<b>510.63</b>
<b>9564.97</b>	<b>Total</b>	<b>11053.52</b>	<b>9564.97</b>	<b>Total</b>	<b>11053.52</b>

*Appendices*

Receipts			Disbursements		
2016-17		2017-18	2016-17		2017-18
<b>Section-B : Other</b>					
766.42	<b>III. Opening Cash balance including Permanent Advances and Cash Balance Investment</b>	982.20	-	<b>III. Opening Overdraft from Reserve Bank of India</b>	
	<b>IV. Miscellaneous Capital receipts</b>			<b>IV. Capital Outlay</b>	
			203.57	<b>General Services</b>	<b>408.71</b>
			431.80	<b>Social Services</b>	<b>654.29</b>
			105.13	Education, Sports, Art and Culture	118.16
			59.28	Health and Family Welfare	80.37
			262.19	Water Supply, Sanitation, Housing and Urban Development	446.86
			-	Information and Broadcasting	-
			4.53	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	6.97
			0.17	Social Welfare and Nutrition	1.93
			0.50	Other Social Services	-
			<b>1003.36</b>	<b>Economic Services</b>	<b>1031.07</b>
			69.08	Agriculture and Allied Activities	64.94
			6.69	Rural Development	-
			1.82	Special Areas Programmes	2.56
			151.81	Irrigation and Flood Control	151.96
			222.33	Energy	169.03
			30.00	Industry and Minerals	15.78
			400.43	Transport	498.72
			33.87	Science, Technology and Environment	35.00
			87.33	General Economic Services	93.08
			<b>1638.73</b>	<b>Total</b>	<b>2094.07</b>
8.52	<b>V. Recoveries of Loans and Advances</b>	7.15	3.41	<b>V. Loans and Advances disbursed</b>	<b>33.93</b>
7.07	From Government Servants	5.50	3.27	To Government Servants	1.87
1.45	From Others	1.65	0.14	To Others	32.06
698.99	<b>VI. Revenue Surplus brought down</b>	510.63	-	<b>VI. Revenue Deficit brought down</b>	

Receipts			Disbursements		
2016-17		2017-18	2016-17		2017-18
1518.98	<b>VII. Public debt receipts</b>	2005.77	467.75	<b>VII. Repayment of Public debt</b>	790.09
	External debt			External debt	
1427.11	Internal debt other than Ways and Means Advances and overdrafts	1927.74	441.10	Internal debt other than Ways and Means Advances and Overdrafts	702.11
-	Net transactions under Ways and Means Advances		-	Net transactions under Ways and Means Advances	
-	Net transactions under overdraft		-	Net transactions under overdraft	
91.87	Loans and Advances from Central Government	78.03	26.65	Repayment of Loans and Advances to Central Government	87.98
-	<b>VIII. Appropriation to Contingency Fund</b>	-	-	<b>VIII. Appropriation to Contingency Fund</b>	0
-	<b>IX. Amount transferred to Contingency Fund</b>	-	-	<b>IX. Expenditure from Contingency Fund</b>	0
11127.77	<b>X. Public Account receipts</b>	13377.25	11028.59	<b>X. Public Account disbursements</b>	12969.14
391.65	Small Savings and Provident Funds	554.80	269.15	Small Savings and Provident Funds	318.87
218.97	Reserve Funds	216.19	50.28	Reserve Funds	32.26
6064.89	Suspense and Miscellaneous	7829.30	6116.23	Suspense and Miscellaneous	7853.92
3949.91	Remittances	4113.31	4088.61	Remittances	4277.49
502.35	Deposits and Advances	663.65	504.32	Deposits and Advances	486.60
	<b>XI. Closing Overdraft from Reserve Bank of India</b>		982.20	<b>XI. Cash Balance at end</b>	995.77
			762.67	Investment of earmarked balance	847.34
			(-126.49)	Deposits with Reserve Bank	(-6.51)
			1.77	Departmental Cash Balance including permanent Advances	1.78
			344.25	Cash Balance Investment	153.16
23685.65	<b>Total</b>	27936.52	23685.65	<b>Total</b>	27936.52

(Source: Finance Accounts of the State for 2016-17 and 2017-18)

**PART B: Summarised financial position of the Government of Goa as on  
31 March 2018**

(₹ in crore)

As on 31 March 2017		Liabilities	As on 31 March 2018	
11162.39		<b>Internal Debt</b>		<b>12388.02</b>
	7760.00	Market Loans bearing interest	9160.00	
	-	Market Loans not bearing interest		
	7.75	Loans from LIC	6.11	
	3394.64	Loans from other institutions	3221.91	
	-	Ways and Means Advances/overdraft	-	
	-	Overdraft from Reserve Bank of India	-	
<b>1233.03</b>		<b>Loans and Advances from Central Government</b>		<b>1223.08</b>
		Pre 1984-85 loans	-	
	84.34	Non-Plan Loans	84.17	
	1140.38	Loans for State Plan Schemes	1130.60	
	0.03	Loans for Central Plan Schemes	0.03	
	8.28	Loans for Centrally Sponsored Plan Schemes	8.29	
<b>100.00</b>		<b>Contingency Fund</b>		<b>100.00</b>
<b>2078.99</b>		<b>Small savings, Provident Fund etc.</b>		<b>2314.93</b>
<b>1576.32</b>		<b>Deposits</b>		<b>1753.39</b>
<b>1535.86</b>		<b>Reserve Funds</b>		<b>1719.78</b>
<b>(-)287.42</b>		<b>Remittance balances</b>		<b>(-)451.60</b>
<b>(-)1079.59</b>		<b>Suspense and Miscellaneous</b>		<b>(-)1104.21</b>
<b>16319.58</b>				<b>17943.38</b>
		<b>Assets</b>		
<b>15809.73</b>		<b>Gross Capital Outlay on Fixed Assets</b>		<b>17903.80</b>
	560.94	Investment in shares of Companies, Corporation etc.	613.02	
	15248.79	Other Capital Outlay	17290.78	
<b>71.03</b>		<b>Loans and Advances</b>		<b>97.81</b>
		Loans for Power Projects		
	53.09	Other Development Loans	83.31	
	17.93	Loans to Government Servants and Miscellaneous loans	14.50	
		<b>Reserve Fund Investments</b>		
<b>0.52</b>		<b>Advances</b>		<b>0.53</b>
<b>0.00</b>		<b>Contingency fund</b>		<b>0.00</b>
<b>982.20</b>		<b>Cash</b>		<b>995.77</b>
		Cash in Treasuries and Local Remittances		
	(-)126.49	Deposits with Reserve Bank	(-)6.51	
	1.48	Departmental Cash Balances	1.48	
	0.29	Permanent Advances	0.30	
	344.25	Cash Balance Investments	153.16	
	762.67	Earmarked Fund Investment	847.34	
		<b>Deficit on Government Accounts</b>		
<b>(-)543.90</b>		<b>Revenue Deficit of the current year</b>		<b>(-)1054.53</b>
	1.16	Miscellaneous Deficit	1.16	
	(-)652.46	Accumulated deficit	(-)1163.09	
	100.00	Appropriation to Contingency Fund	100.00	
		<b>Net effect of Balances taken over</b>		
	431.66	Balances taken over on 30 May 1987 under capital	431.66	
	(-)424.26	Net result of allocation of Capital Expenditure	(-)424.26	
<b>16319.58</b>				<b>17943.38</b>

## APPENDIX 1.4

(Referred to in Para 1.1.4)

## Budget Estimates, Revised Estimates and Actuals for the year 2017-18

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	2	3	4	5 (4-2)	6 (4-3)	7	8
<b>(1) Revenue receipts (a+b+c+d)</b>	<b>10873</b>	<b>10921</b>	<b>11054</b>	<b>181</b>	<b>133</b>	<b>1.66</b>	<b>1.22</b>
<b>(a) Tax revenue</b>	<b>4800</b>	<b>4847</b>	<b>4732</b>	<b>(-)68</b>	<b>(-)115</b>	<b>(-)1.42</b>	<b>(-)2.37</b>
State Goods and Service Tax (SGST)	-	1711	1464	-	(-)247	-	(-)14.44
Taxes on sales, trade etc.	2582	1492	1622	(-)960	130	(-)37.18	8.71
State excise	386	386	410	24	24	6.22	6.22
Taxes on vehicles	234	234	314	80	80	34.19	34.19
Stamps and registration fees	601	601	530	(-)71	(-)71	(-)11.81	(-)11.81
Land revenue	62	62	42	(-)20	(-)20	(-)32.26	(-)32.26
Taxes on goods and passengers	503	180	210	(-)293	30	(-)58.25	16.67
Other taxes and duties on commodities and services	432	182	140	(-)292	(-)42	(-)67.59	(-)23.08
<b>(b) Non-tax revenue</b>	<b>2848</b>	<b>2856</b>	<b>3033</b>	<b>185</b>	<b>177</b>	<b>6.50</b>	<b>6.20</b>
Interest receipts	17	28	27	10	(-)1	58.82	(-)3.57
Police	9	9	4	(-)5	(-)5	(-)55.56	(-)55.56
Power	1819	1819	2119	300	300	16.49	16.49
Other administrative services	179	180	140	(-)39	(-)40	(-)21.79	(-)22.22
Miscellaneous general services	46	46	32	(-)14	(-)14	(-)30.43	(-)30.43
Education, sports, art and culture	29	31	26	(-)3	(-)5	(-)10.34	(-)16.13
Medical and public health	36	37	38	2	1	5.56	2.70
Water supply and sanitation	126	126	130	4	4	3.17	3.17
Urban development	64	61	43	(-)21	(-)18	(-)32.81	(-)29.51
Medium irrigation	20	20	45	25	25	125.00	125.00
Minor irrigation	10	10	8	(-)2	(-)2	(-)20.00	(-)20.00
Non-ferrous mining and metallurgical industries	378	378	333	(-)45	(-)45	(-)11.90	(-)11.90
Roads and bridges	28	28	35	7	7	25.00	25.00
Other non-tax revenue	87	83	53	(-)34	(-)30	(-)39.08	(-)36.14
<b>(c) State's share of union taxes and duties</b>	<b>2551</b>	<b>2544</b>	<b>2544</b>	<b>(-)7</b>	<b>0</b>	<b>(-)0.27</b>	<b>0</b>

*Appendices*

<b>(d) Grants-in-aid from GoI</b>	<b>674</b>	<b>674</b>	<b>745</b>	<b>71</b>	<b>71</b>	<b>10.53</b>	<b>10.53</b>
<b>(2) Public Debt</b>	<b>1692</b>	<b>1860</b>	<b>2006</b>	<b>314</b>	<b>146</b>	<b>18.56</b>	<b>7.85</b>
<b>(3) Recoveries of loans and advances</b>	<b>12</b>	<b>12</b>	<b>7</b>	<b>(-5)</b>	<b>(-5)</b>	<b>(-41.67)</b>	<b>(-41.67)</b>
<b>(4) Total receipts (1+2+3)</b>	<b>12577</b>	<b>12793</b>	<b>13067</b>	<b>490</b>	<b>274</b>	<b>3.90</b>	<b>2.14</b>
<b>(5) Revenue expenditure (a+b+c)</b>	<b>10670</b>	<b>10612</b>	<b>10543</b>	<b>(-127)</b>	<b>(-69)</b>	<b>(-1.19)</b>	<b>(-0.65)</b>
<b>(a) General services</b>	<b>3307</b>	<b>3307</b>	<b>3517</b>	<b>210</b>	<b>210</b>	<b>6.35</b>	<b>6.35</b>
Administration of justice	74	74	68	(-6)	(-6)	(-8.11)	(-8.11)
Elections	24	24	13	(-11)	(-11)	(-45.83)	(-45.83)
Land revenue	15	15	13	(-2)	(-2)	(-13.33)	(-13.33)
Stamps and registration	13	13	12	(-1)	(-1)	(-7.69)	(-7.69)
State excise	17	17	20	3	3	17.65	17.65
Taxes on sales, trade <i>etc.</i>	25	25	23	(-2)	(-2)	(-8.00)	(-8.00)
Interest payments	1276	1276	1244	(-32)	(-32)	(-2.51)	(-2.51)
Secretariat- general services	56	56	54	(-2)	(-2)	(-3.57)	(-3.57)
District administration	49	49	55	6	6	12.24	12.24
Treasury and accounts administration	20	20	24	4	4	20.00	20.00
Police	419	419	489	70	70	16.71	16.71
Jails	15	15	13	(-2)	(-2)	(-13.33)	(-13.33)
Public works	105	105	117	12	12	11.43	11.43
Other administrative services	74	74	80	6	6	8.53	8.53
Pension and other retirement benefits	981	981	1164	183	183	18.65	18.65
Miscellaneous general services	55	55	40	(-15)	(-15)	(-27.27)	(-27.27)
Others	89	89	88	(-1)	(-1)	(-1.12)	(-1.12)
<b>(b) Social services</b>	<b>4188</b>	<b>4177</b>	<b>4155</b>	<b>(-33)</b>	<b>(-22)</b>	<b>(-0.79)</b>	<b>(-0.53)</b>
General education	1424	1424	1516	92	92	6.46	6.46
Technical education	100	98	103	3	5	3.00	5.10
Sports and youth services	72	69	63	(-9)	(-6)	(-12.50)	(-8.70)
Medical and public health	767	767	826	59	59	7.69	7.69
Family welfare	15	15	15	0	0	0.00	0.00
Water supply and sanitation	352	352	377	25	25	7.10	7.10
Housing	16	16	10	(-6)	(-6)	(-37.50)	(-37.50)
Urban development	236	236	213	(-23)	(-23)	(-9.75)	(-9.75)
Labour and employment	65	65	60	(-5)	(-5)	(-7.69)	(-7.69)
Social security and welfare	786	783	687	(-99)	(-96)	(-12.60)	(-12.26)

Welfare of scheduled castes, scheduled tribes, other backward classes and minorities	150	150	110	(-40)	(-40)	(-26.67)	(-26.67)
Relief on account of natural calamities	25	25	6	(-19)	(-19)	(-76.00)	(-76.00)
Others	180	177	169	(-11)	(-8)	(-6.11)	(-4.52)
<b>(c) Economic services</b>	<b>3175</b>	<b>3128</b>	<b>2871</b>	<b>(-304)</b>	<b>(-257)</b>	<b>(-9.57)</b>	<b>(-8.22)</b>
Crop husbandry	134	134	108	(-26)	(-26)	(-19.40)	(-19.40)
Animal husbandry	44	44	36	(-8)	(-8)	(-18.18)	(-18.18)
Forestry and wildlife	55	55	55	0	0	0.00	0.00
Co-operation	16	16	14	(-2)	(-2)	(-12.50)	(-12.50)
Rural employment	44	44	25	(-19)	(-19)	(-43.18)	(-43.18)
Other rural development programmes	136	133	122	(-14)	(-11)	(-10.29)	(-8.27)
Medium irrigation	66	66	86	20	20	30.30	30.30
Minor irrigation	47	47	51	4	4	8.51	8.51
Power	1675	1675	1670	(-5)	(-5)	(-0.30)	(-0.30)
Industries	94	92	50	(-44)	(-42)	(-46.81)	(-45.65)
Non-ferrous mining and metallurgical industries	55	55	15	(-40)	(-40)	(-72.73)	(-72.73)
Roads and bridges	145	145	149	4	4	2.76	2.76
Road transport	124	124	120	(-4)	(-4)	(-3.23)	(-3.23)
Secretariat- economic services	22	22	13	(-9)	(-9)	(-40.91)	(-40.91)
Census surveys and statistics	18	16	9	(-9)	(-7)	(-50.00)	(-43.75)
Civil supplies	13	9	8	(-5)	(-1)	(-38.46)	(-11.11)
Others	487	451	340	(-147)	(-111)	(-30.18)	(-24.61)
<b>(d) Grants-in-aid and contributions</b>	<b>1758</b>	<b>1752</b>	<b>1635</b>	<b>(-123)</b>	<b>(-117)</b>	<b>(-7.00)</b>	<b>(-6.68)</b>
<b>(6) Capital expenditure</b>	<b>4193</b>	<b>3716</b>	<b>2094</b>	<b>(-2099)</b>	<b>(-1622)</b>	<b>(-50.06)</b>	<b>(-43.65)</b>
Capital outlay on police	17	17	1	(-16)	(-16)	(-94.12)	(-94.12)
Capital outlay on public works	331	327	110	(-221)	(-217)	(-66.77)	(-66.36)
Capital Outlay on Misc. General Services	650	400	289	(-361)	(-111)	(-55.54)	(-27.75)
Capital outlay on education, sports, art and culture	286	263	118	(-168)	(-145)	(-58.74)	(-55.13)
Capital outlay on Health and Family welfare	178	153	80	(-98)	(-73)	(-55.06)	(-47.71)
Capital outlay on water supply and sanitation	809	809	312	(-497)	(-497)	(-61.43)	(-61.43)
Capital outlay on urban development	142	142	135	(-7)	(-7)	(-4.93)	(-4.93)

*Appendices*

Capital outlay on welfare of scheduled castes, scheduled tribes, other backward classes and minorities	38	34	7	(-31)	(-27)	(-81.58)	(-79.41)
Capital outlay on crop husbandry	26	26	16	(-10)	(-10)	(-38.46)	(-38.46)
Capital outlay on medium irrigation	72	72	14	(-58)	(-58)	(-80.56)	(-80.56)
Capital outlay on minor irrigation	60	60	78	18	18	30.00	30.00
Capital outlay on flood control projects	53	53	56	3	3	5.66	5.66
Capital outlay on power projects	447	447	169	(-278)	(-278)	(-62.19)	(-62.19)
Capital outlay on civil aviation	101	26	16	(-85)	(-10)	(-84.16)	(-38.46)
Capital outlay on roads and bridges	532	522	430	(-102)	(-92)	(-19.17)	(-17.62)
Capital outlay on road transport	143	93	48	(-95)	(-45)	(-66.43)	(-48.39)
Capital outlay on tourism	116	116	93	(-23)	(-23)	(-19.83)	(-19.83)
Other capital outlays	192	156	122	(-70)	(-34)	(-36.46)	(-21.79)
<b>(7) Repayment of public debt</b>	<b>877</b>	<b>907</b>	<b>790</b>	<b>(-87)</b>	<b>(-117)</b>	<b>(-9.92)</b>	<b>(-12.90)</b>
<b>(8) Disbursement of loans and advances</b>	<b>106</b>	<b>45</b>	<b>34</b>	<b>(-72)</b>	<b>(-11)</b>	<b>(-67.92)</b>	<b>(-24.44)</b>
<b>Total expenditure (5+6+7+8)</b>	<b>15846</b>	<b>15280</b>	<b>13461</b>	<b>(-2385)</b>	<b>(-1819)</b>	<b>(-15.05)</b>	<b>(-11.90)</b>
<b>(9) Interest Payment</b>	<b>1276</b>	<b>1276</b>	<b>1244</b>	<b>(-32)</b>	<b>(-32)</b>	<b>(-2.50)</b>	<b>(-2.50)</b>
<b>(10) Net Capital outlay</b>	<b>(-4193)</b>	<b>(-3716)</b>	<b>(-2094)</b>	<b>(-2099)</b>	<b>(-1622)</b>	<b>(-50.06)</b>	<b>(-43.65)</b>
<b>(11) Net Loans and Advances</b>	<b>(-94)</b>	<b>(-33)</b>	<b>(-27)</b>	<b>67</b>	<b>6</b>	<b>(-71.28)</b>	<b>(-18.18)</b>
<b>(12) Revenue surplus (+)/ deficits (-) (1-5)</b>	<b>203</b>	<b>309</b>	<b>511</b>	<b>308</b>	<b>202</b>	<b>151.72</b>	<b>65.37</b>
<b>(13) Fiscal deficits (-)/surplus (+) (12+11+10)</b>	<b>(-4084)</b>	<b>(-3440)</b>	<b>(-1610)</b>	<b>2474</b>	<b>1830</b>	<b>(-60.58)</b>	<b>(-53.20)</b>
<b>(14) Primary surplus (+)/ deficits(-)(13+9)</b>	<b>(-2808)</b>	<b>(-2164)</b>	<b>(-366)</b>	<b>2442</b>	<b>1798</b>	<b>(-86.97)</b>	<b>(-83.09)</b>

*(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)

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>6450</b>	<b>7689</b>	<b>8552</b>	<b>9565</b>	<b>11054</b>
<b>(i) Tax Revenue</b>	<b>3582(56)</b>	<b>3896(51)</b>	<b>3975(46)</b>	<b>4261(45)</b>	<b>4732(43)</b>
State Goods and Services Tax (SGST)	-	-	-	-	1464(31)
Taxes on Sales, Trade etc.	1708(48)	1860(48)	2116(53)	2438(57)	1622(34)
State Excise	236(6)	268(7)	319(8)	321(7)	410(9)
Taxes on Vehicles	154(4)	181(5)	196(5)	244(6)	314(7)
Stamp duty and Registration fee	396(11)	660(17)	525(13)	365(9)	530(11)
Land Revenue	454(13)	25(1)	24(1)	39(1)	42(1)
Taxes on goods and passengers	386(11)	404(10)	464(12)	454(11)	210(4)
Other Taxes	248(7)	498(13)	331(8)	400(9)	140(3)
<b>(ii) Non-Tax Revenue</b>	<b>1662(26)</b>	<b>2326(30)</b>	<b>2432(28)</b>	<b>2712(28)</b>	<b>3033(27)</b>
<b>(iii) State's share in Union taxes and duties</b>	<b>849(13)</b>	<b>901(12)</b>	<b>1924(22)</b>	<b>2299(24)</b>	<b>2544(23)</b>
<b>(iv) Grants-in-aid from Government of India</b>	<b>357(5)</b>	<b>566(7)</b>	<b>221(3)</b>	<b>293(3)</b>	<b>745(7)</b>
<b>2. Misc. Capital Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3. Recoveries of Loans and Advances</b>	<b>13</b>	<b>10</b>	<b>10</b>	<b>9</b>	<b>7</b>
<b>4. Total Revenue and Non-debt capital receipt (1+2+3)</b>	<b>6463</b>	<b>7699</b>	<b>8562</b>	<b>9574</b>	<b>11061</b>
<b>5. Public Debt Receipts</b>	<b>1297</b>	<b>1267</b>	<b>1847</b>	<b>1519</b>	<b>2006</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1147	1064	1736	1427	1928
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	150	203	111	92	78
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>7812</b>	<b>8966</b>	<b>10409</b>	<b>11093</b>	<b>13067</b>
<b>7. Contingency Fund Receipts</b>	<b>-</b>	<b>200</b>	<b>(-130)</b>	<b>-</b>	<b>-</b>
<b>8. Public Accounts receipts</b>	<b>8496</b>	<b>9290</b>	<b>10941</b>	<b>11128</b>	<b>13377</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>16308</b>	<b>18256</b>	<b>21220</b>	<b>22221</b>	<b>26444</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>6803(87)</b>	<b>7410(86)</b>	<b>8420(84)</b>	<b>8866(84)</b>	<b>10543(83)</b>
Plan	1711(25)	1701(23)	2099(25)	2126(24)	-
Non Plan	5092(75)	5709(77)	6321(75)	6740(76)	-
General Services (including Interests payments)	2076(30)	2370(32)	2564(30)	2873(32)	3517(34)
Social Services (including GIA and contributions)	2634(39)	2815(38)	3183(38)	3345(38)	4155(39)
Economic Services (including GIA and contributions)	2093(31)	2225(30)	2673(32)	2648(30)	2871(27)
<b>11. Capital Expenditure</b>	<b>1008(13)</b>	<b>1234(14)</b>	<b>1622(16)</b>	<b>1639(16)</b>	<b>2094(17)</b>
Plan	998(99)	1235(100)	1611(99)	1623(99)	-
Non Plan	10(1)	(-1)	11(1)	16(1)	-
General Services	194(19)	306(25)	271(17)	204(12)	409(20)
Social Services	172(17)	278(22)	343(21)	432(26)	654(31)
Economic Services	642(64)	650(53)	1008(62)	1003(61)	1031(49)

*Appendices*

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Part B. Expenditure/Disbursement</b>					
<b>12. Disbursement of Loans and Advances</b>	4	3	3	3	34
<b>13. Total (10+11+12)</b>	7815	8647	10045	10508	12671
<b>14. Repayments of Public Debt</b>	332	366	439	468	790
Internal Debt (excluding Ways and Means Advances and Overdrafts)	306	338	412	441	702
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	26	28	27	27	88
<b>15. Appropriation to Contingency Fund</b>	-	200	(-130)	-	-
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	8200	9213	10354	10976	13461
<b>17. Net Loans and Advances</b>	9	7	7	6	(-27)
<b>18. Contingency Fund disbursements</b>	-	-	-	-	-
<b>19. Public Accounts disbursements</b>	8027	9233	10893	11029	12969
<b>20. Total disbursement by the State (16+18+19)</b>	16227	18446	21247	22005	26430
<b>Part C. Deficits</b>					
<b>21. Revenue Deficit(-)/Revenue Surplus (+)(1-10)</b>	(-353)	279	132	699	511
<b>22. Fiscal Deficit (4-13)</b>	(-1352)	(-948)	(-1483)	(-934)	(-1610)
<b>23. Primary Deficit(-)/Surplus(+) (22+24)</b>	(-461)	60	(-408)	214	(-366)
<b>Part D. Other data</b>					
<b>24. Interest Payments (included in revenue expenditure)</b>	891	1008	1075	1148	1244
<b>24. Financial Assistance to local bodies etc.</b>	941	1020	1197	1325	1671
<b>25. Ways and Means Advances (WMA)/Overdraft availed (days)</b>	17	121	240	188	88
Ways and Means advances availed	1	109	177	174	88
Overdraft availed	-	12	63	14	0
<b>26. Interest on WMA/Overdraft</b>	#	1	4	4	1
<b>27. Gross State Domestic Product (GSDP)</b>	35921	47814	54785	62336	70267
<b>28. Outstanding fiscal liabilities (year end)</b>	12695	13877	15575	16824	18552
<b>29. Outstanding guarantees including interest (year end)</b>	293	337	623	842	741
<b>30. Maximum amount guaranteed (year end)</b>	575	696	713	932	962
<b>31. Number of incomplete projects</b>	37	87	129	132	153
<b>32. Capital blocked in incomplete projects</b>	1628	697	1453	1509	1204

# ₹3.64 lakh as interest on Ways and Means advances

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Part E. Fiscal Health Indicator (in per cent)</b>					
<b>I Resource Mobilisation</b>					
Own Tax revenue/GSDP	9.97	8.15	7.26	6.84	6.73
Own Non-Tax Revenue/GSDP	4.63	4.86	4.44	4.35	4.32
Central Transfer/GSDP	2.36	1.88	3.51	3.69	3.62
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	21.76	18.08	18.34	16.86	18.03
Total Expenditure/Revenue Receipts	121.16	112.46	117.46	109.86	114.63
Revenue Expenditure/Total Expenditure	87.05	85.69	83.82	84.37	83.21
Expenditure on Social Services/Total Expenditure	35.91	35.77	35.10	35.94	37.95
Expenditure on Economic Services/Total Expenditure	35.00	33.25	36.65	34.74	30.79
Capital Expenditure/Total Expenditure	12.90	14.27	16.15	15.60	16.53
Capital Expenditure on Social and Economic Services/Total Expenditure	10.42	10.73	13.45	13.66	13.30
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP	(-)0.98	0.58	0.24	1.12	0.73
Fiscal deficit/GSDP	(-)3.76	(-)1.98	(-)2.71	(-)1.50	(-)2.29
Primary Deficit (surplus)/GSDP	(-)1.28	0.13	(-)0.74	0.34	(-)0.52
Revenue Deficit/Fiscal Deficit	26.11	(-)29.43	(-)8.90	(-)74.83	(-)31.73
Primary Revenue Balance/GSDP	1.50	2.69	2.20	2.96	2.50
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	35.34	29.02	28.43	26.99	26.40
Fiscal Liabilities/RR	196.82	180.48	182.12	175.89	167.84
Primary deficit <i>vis-a-vis</i> quantum spread	(-)31.06	(-)1.85	47.32	(-)11.63	38.24
Debt Redemption (Principal+Interest)/Total Debt Receipts	94.59	108.45	81.97	106.37	101.40
<b>V Other Fiscal Health Indicator</b>					
Return on Investment (in per cent)	0.24	0.37	0.27	0.15	0.32
Balance from Current Revenue (₹ in crore)	(-)323	309	132	729	541
Financial Assets/Liabilities	0.96	0.96	0.99	0.97	0.94

(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
<b>Active reserve funds</b>				
8121-122-State Disaster Response Fund	40.39	6.19	0.42	46.16
8222-101-Sinking Fund	491.01	55.53	-	546.54
8229-110-Electricity Development Fund	736.33	125.00	31.85	829.48
8235-117-Guarantee Redemption Fund	245.96	26.95	-	272.91
<b>Total</b>	<b>1513.69</b>	<b>213.67</b>	<b>32.27</b>	<b>1695.09</b>
<b>Inoperative reserve funds</b>				
8229-123-State Consumer Welfare Funds	0.16	0.03	-	0.19
8235-119-National Calamity Contingency Fund	2.99	-	-	2.99
8235-200-Beaches Improvement Fund	21.42	-	-	21.42
8235-200-Special Fund for Compensatory Afforestation	0.08	-	-	0.08
<b>Total</b>	<b>24.65</b>	<b>0.03</b>	<b>-</b>	<b>24.68</b>
<b>Grand Total</b>	<b>1538.34</b>	<b>213.70</b>	<b>32.27</b>	<b>1719.77</b>

(Source: Finance Accounts of the State)

## APPENDIX 2.1

(Referred to in Paragraph 2.3.3)

**Unnecessary supplementary provisions of ₹ 10 crore or more during 2017-18**  
(₹ in crore)

Sl.No.	Grant No.	Name of grant	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
<b>Revenue (voted)</b>						
1	31	Panchayats	171.54	142.22	29.32	42.13
2	32	Finance	65.36	3.03	62.33	10.00
3	42	Sports	72.26	62.52	9.74	11.18
4	55	Municipal Administration	210.44	200.64	9.80	105.00
5	76	Electricity	1693.59	1684.30	9.29	43.64
6	78	Tourism	83.73	80.78	2.95	38.60
7	82	Information Technology	89.06	48.20	40.86	15.80
<b>Capital (voted)</b>						
8	13	Transport	143.15	47.73	95.42	10.00
9	21	Public Works	1325.96	712.46	613.50	224.11
10	34	School Education	47.00	8.15	38.85	25.00
11	42	Sports	134.16	85.40	48.76	15.08
12	47	Goa Medical College	70.20	19.44	50.76	21.67
13	48	Health Services	64.25	54.33	9.92	29.90
14	55	Municipal Administration	141.50	135.29	6.21	40.00
15	74	Water Resources	196.16	154.30	41.86	35.00
16	76	Electricity	451.22	169.03	282.19	11.20
17	78	Tourism	116.51	93.09	23.42	15.00
<b>Total</b>			<b>5076.09</b>	<b>3700.91</b>	<b>1375.18</b>	<b>693.31</b>

(Source: Appropriation Accounts of the State)

## APPENDIX 2.2

(Referred to in Paragraph 2.3.4)

**Excess/Saving (more than ₹ five crore) resulting from unnecessary/insufficient re-appropriation of funds**

(₹ in crore)

Sl. No.	Grant No.	Grant Name	Description	Re-appropriation	Final Excess	Final Savings
<b>Unnecessary – re-appropriation</b>						
1	17	Police	2055-001-01 (Direction and Administration)	(-)0.10	9.38	0
2	17	Police	2055-101-02 (Registration. and Surveillance of Foreigners)	(-)0.22	7.03	0
3	34	School Education	2202-01-106-01 (Government Primary Schools)	(-)5.24	10.43	0
4	74	Water Resources	2701-04-001-08 (Selaulim Irrigation Project)	(-)0.84	5.09	0
5	74	Water Resources	2701-04-001-13 (Compensation to affected persons of Tillari Irrigation Project)	(-)1.00	9.00	0
<b>Insufficient – re-appropriation</b>						
6	17	Police	2055-109-01 (Police Force)	(-)8.43	0	9.01
7	17	Police	2055-800-02 (Indian Reserve Battalion)	(-)1.37	0	6.97
8	21	Public Works	4215-106-07 (Sewerage Schemes - SIDCL)	(-)136.39	0	35.28
9	33	Revenue	2245-800-06 (Goa Abolition of Proprietorship of Titles and Grants of Land)	(-)1.40	0	18.60
10	42	Sports and Youth Affairs	4202-800-10 (Grants to Sports Authority of Goa for Infrastructure Development)	(-)24.72	0	13.00
11	56	Information & Publicity	4059-01-051-01 (IFFI Infrastructure and Secretariat)	(-)1.00	0	9.00
12	62	Law	4059-01-051-05 (Construction of New High Court building, Porvorim)	(-)3.60	0	32.44
13	70	Civil Supplies	4408-01-101-01 (Public Distributon Schemes)	(-)26.25	0	28.62
14	70	Civil Supplies	4408-01-101-02 (Procurement of Levy Sugar)	14.64	14.50	0

(Source: Appropriation Accounts of the State)

## APPENDIX 2.3

(Referred to in paragraph 2.3.5)

**Substantial surrenders above ₹ 10 crore and more than 50 per cent of the provisions made during 2017-18***(₹ in crore)*

Sl. No.	Number and title of grant	Total provision	Amount of surrender	Percentage of surrender
<b>Revenue (Voted)</b>				
1	19 - Industries, Trade and Commerce	52.52	39.13	75
2	32 - Finance	75.36	72.33	96
3	54 - Town and Country Planning	34.10	21.84	64
4	72 - Science, Technology and Environment	89.44	62.79	70
5	82- Information Technology	104.86	57.39	55
6	83- Mines	55.23	40.19	73
<b>Capital (Voted)</b>				
7	12- Commercial Taxes	30.35	30.35	100
8	13 - Transport	153.15	105.44	69
9	17 - Police	22.00	19.68	89
10	21 - Public Works	1550.07	790.52	51
11	26- Fire & Emergency Services	20.50	12.38	60
12	31 - Panchayats	26.16	26.16	100
13	32 - Finance	750.00	428.55	57
14	34 - School Education	72.00	63.82	89
15	36- Technical Education	11.61	11.40	98
16	40- Goa College of Engineering	23.24	17.78	77
17	45 - Archives and Archaeology	15.50	10.02	65
18	47 - Goa Medical College	91.87	72.26	79
19	51 - Goa Dental College	25.20	25.03	99
20	61 - Craftsmen Training	23.17	19.54	84
21	66- Fisheries	22.92	13.41	59
22	67- Ports Administration	26.17	21.39	82
23	76- Electricity	462.42	285.30	62
24	84 - Airport	101.00	84.51	84
<b>Total</b>		<b>3838.84</b>	<b>2331.21</b>	<b>61</b>

*(Source: Appropriation Accounts of the State)*

## APPENDIX 2.4

(Referred to in paragraph 2.3.7)

## Details of savings of ₹ one crore and above not surrendered

(₹ in crore)

Sl. No.	Number and Name of grant	Total grant	Expenditure	Savings	Savings surrendered	Savings not surrendered
<b>Revenue (Voted)</b>						
1	4- District & Sessions Court (South Goa)	22.44	20.88	1.56	-	1.57
2	6- Election Office	24.49	12.71	11.78	8.48	3.30
3	23- Home	8.98	4.29	4.69	0.54	4.15
4	31- Panchayats	213.67	142.22	71.45	40.60	30.85
5	33- Revenue	26.45	6.45	20.00	-	20.00
6	55- Municipal Administration	315.44	200.64	114.80	111.93	2.87
7	60- Employment	4.74	1.88	2.86	-	2.86
8	65- Animal Husbandry & Veterinary Services	113.54	95.28	18.26	14.03	4.23
9	81- Department of Tribal Welfare	140.48	94.84	45.64	35.83	9.81
<b>Capital (Voted)</b>						
10	8- Treasury & Accounts Administration, North Goa	4.25	0.08	4.17	1.15	3.02
11	17- Police	22.00	1.11	20.89	19.68	1.21
12	21- Public Works Department	1550.07	712.46	837.61	790.52	47.09
13	23- Home	5.00	-	5.00	2.00	3.00
14	26- Fire & Emergency Services	20.50	7.06	13.44	12.38	1.06
15	33- Revenue	55.00	3.13	51.87	-	51.87
16	40- Goa College of Engineering	23.24	2.72	20.52	17.78	2.74
17	42- Sports and Youth Affairs	149.24	85.40	63.84	49.89	13.95
18	46- Museum	10.00	0.17	9.83	-	9.83
19	56- Information & Publicity	10.00	-	10.00	1.00	9.00
20	62- Law	79.44	14.83	64.61	33.45	31.16
21	69- Dept of Handicraft, Textile and Coir	3.00	0.50	2.50	1.22	1.28
22	70- Civil Supplies	93.00	37.99	55.01	40.89	14.12
23	76- Electricity	462.42	169.03	293.39	285.30	8.09
	<b>Total</b>	<b>3357.39</b>	<b>1613.67</b>	<b>1743.72</b>	<b>1466.67</b>	<b>277.05</b>

(Source: Appropriation Accounts of the State)

## APPENDIX 2.5

(Referred to in paragraph 2.3.7)

## Surrender of funds in excess of ₹ 20 crore in March 2018

(₹ in crore)

Sl. No.	Grant No.	Total grant	Expenditure	Savings surrendered	Percentage of total provision
<b>Revenue (Voted)</b>					
1	19- Industries, Trade And Commerce	52.52	13.37	39.13	74.50
2	21- Public Works Department	759.47	689.82	71.43	9.41
3	31- Panchayats	213.67	142.22	40.60	19.00
4	32- Finance	75.36	3.03	72.33	95.98
5	34- School Education	1269.93	1210.67	75.90	5.98
6	42- Sports and Youth Affairs	83.44	62.52	21.26	25.48
7	48- Health Services	519.18	450.05	68.52	13.20
8	54- Town & Country Planning	34.10	12.59	21.84	64.05
9	55- Municipal Administration	315.44	200.64	111.93	35.48
10	58- Women & Child Development	471.01	389.85	80.82	17.16
11	64- Agriculture	140.74	113.44	27.03	19.21
12	72- Science, Technology and Environment	89.44	26.57	62.79	70.20
13	76- Electricity	1737.23	1684.30	52.32	3.01
14	78- Tourism	122.33	80.78	41.52	33.94
15	81- Tribal Welfare	140.48	94.84	35.83	25.51
16	82- Information Technology	104.86	48.20	57.39	54.73
17	83- Mines	55.23	15.04	40.19	72.77
<b>Capital (Voted)</b>					
18	12- Commercial Taxes	30.35	0.00	30.35	100
19	13- Transport	153.15	47.73	105.44	68.85
20	21- Public Works Department	1550.07	712.46	790.52	51.00
21	31- Panchayats	26.16	0.00	26.16	100.00
22	32- Finance	750.00	321.45	428.55	57.14
23	34- School Education	72.00	8.15	63.82	88.64
24	42- Sports and Youth Affairs	149.24	85.40	49.89	33.43
25	47- Goa Medical College	91.87	19.44	72.26	78.65
26	48- Health Services	94.15	54.33	39.74	42.21
27	51- Goa Dental College	25.20	0.17	25.03	99.33
28	55- Municipal Administration	181.50	135.29	46.21	25.46
29	62- Law	79.44	14.83	33.45	42.11
30	67- Ports Administration	26.17	4.30	21.39	81.73
31	70- Civil Supplies	93.00	37.99	40.89	43.97
32	74- Water Resources	231.16	154.30	76.74	33.20
33	76- Electricity	462.42	169.03	285.30	61.70
34	78- Tourism	131.51	93.09	38.41	29.21
35	82- Information Technology	85.00	43.22	41.78	49.15
	<b>Total</b>	<b>10416.82</b>	<b>7139.11</b>	<b>3136.76</b>	<b>30.11</b>

(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 2018

Sl. No.	Name of the Department	No. of utilisation certificates	Amount (₹ in crore)
1	Directorate of Education	877	142.22
2	Directorate of Technical Education	3	0.43
3	Directorate of Higher Education	31	41.47
4	Department of Tribal Welfare	238	14.59
5	Town and Country Planning Department	24	12.00
6	Directorate of Municipal Administration	503	327.24
7	i) Directorate of Women and Child Welfare ii) Directorate of Social Welfare	311 297	6.61 28.83
8	Department of Science, Technology and Environment	201	18.63
9	i) Directorate of Panchayats (South) ii) Directorate of Panchayats (North)	1848 2824	56.01 352.79
10	i) General Administration Department (GAD) ii) Directorate of Official Language iii) Legislature Department iv) Human Resources Development	12 10 16 3	1.02 0.04 0.77 3.00
11	Directorate of Health Services	62	269.27
12	Institute of Psychiatry and Human Behaviour	1	0.01
13	Directorate of Small Savings and Lotteries	6	2.18
14	Directorate of Agriculture	85	0.32
15	Department of Forests	24	28.28
16	Goa State Legal Services Authority	18	2.16
17	Under Secretary, Finance (Home)	126	2.50
18	Under Secretary, Revenue	15	8.19
19	Under Secretary, Finance (R&C)	6	1.40
20	Public Health Department	6	0.03
21	Law Department	9	7.42
22	Public Works Department	33	117.34
23	North Goa District Legal Authority	1	0.05
24	Directorate of Sports and Youth Affairs	475	207.43
25	Directorate of Art and Culture	4169	258.49
26	Directorate of Archives and Archaeology	1	0.15
27	Director General of Police	1	3.83
	<b>Total</b>	<b>12236</b>	<b>1914.70</b>

(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 2019**

Sl. No.	Name of the body/authority	Period of entrustment of audit	Year for which accounts 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
1	Goa University	01.04.2015 to 31.03.2020	2016-17	July 2017 to January 2018	7	2016-17	2015-16/20.02.2018
2	Goa Housing Board	01.04.2017 to 31.03.2022	2016-17	October 2017 to January 2018	4	2016-17	2015-16/21.02.2018
3	Goa Tillari Irrigation Development Corporation	01.04.2012 to 31.03.2016	2010-11	July 2011 to February 2014	32	2010-11	2010-11/18.08.2017
4	Khadi and Village Industries Board	01.04.2013 to 31.03.2018	2013-14	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	2016-17	July 2017 to January 2018	7	2016-17	2015-16/24.07.2018
6	Goa Board of Secondary and Higher Secondary Education	01.04.2015 to 31.03.2020	2015-16	July 2016 to September 2017	15	2015-16	Not applicable
7	South Goa Zilla Panchayat	01.04.2014 to 31.03.2019	2016-17	July 2017	1	2016-17	Accounts from 2006-07 to 2016-17 not yet placed in legislature
8	North Goa Zilla Panchayat	01.04.2014 to 31.03.2019	2008-09	July 2009 to March 2015	69	2008-09	2007-08/27.07.2015
9	Goa State Legal Services Authority	As per Act	2016-17	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	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	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	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	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 2018)**

(Figures in brackets indicate ₹ in lakh)

Sl. No.	Name of the Department	Upto 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	1(44.51)	2(6.96)	3(98.17)	6(149.64)
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)
	<b>Total</b>	<b>8(62.33)</b>	<b>13(24.07)</b>	<b>8(143.11)</b>	<b>29(229.51)</b>

\*Amount not assessed in five cases

@Amount not assessed in one case