

TABLE OF CONTENTS		
	Reference to	
	Paragraph	Page
Preface		iii
Overview		v
CHAPTER – I		
SOCIAL, GENERAL AND ECONOMIC SECTORS (Non-PSUs)		
Trend of Expenditure	1.1	1
Authority for Audit	1.2	1
Planning and conduct of Audit	1.3	2
Lack of responsiveness of Government to Audit	1.4	2
URBAN DEVELOPMENT, RURAL DEVELOPMENT AND SCIENCE, TECHNOLOGY AND ENVIRONMENT DEPARTMENTS		
Performance Audit on Management of Solid Waste in Goa	1.5	3
PUBLIC WORKS DEPARTMENT		
Loss of Government property	1.6	25
WATER RESOURCES DEPARTMENT		
Wasteful expenditure on canal distributary infrastructure	1.7	27
FINANCE DEPARTMENT		
Excess payment of interest	1.8	30
GENERAL ADMINISTRATION DEPARTMENT		
Injudicious public investment in private property and nugatory expenditure on rent	1.9	31
CHAPTER – II		
REVENUE SECTOR		
Revenue receipts	2.1	33
REVENUE, REGISTRATION AND TRANSPORT DEPARTMENTS		
Audit of Collection and Accounting of Cash Receipts in Revenue, Registration and Transport Departments	2.2	40
COMMERCIAL TAXES DEPARTMENT		
Short levy of Tax due to incorrect determination of the turnover	2.3	62
Short levy of Tax due to non-consideration of VAT audit report	2.4	63
Short levy of Tax due to incorrect application of rates	2.5	64
EXCISE DEPARTMENT		
Application of incorrect rates for levy of license fee	2.6	65
Short-levy of excise duty ₹ 59.28 lakh	2.7	66
CHAPTER – III		
PUBLIC SECTOR UNDERTAKINGS AND GOVERNMENT COMMERCIAL AND TRADING ACTIVITIES		
Functioning of State Public Sector Undertakings	3.1	69

INFORMATION TECHNOLOGY DEPARTMENT		
Performance Audit on Implementation of e-Tendering System in Goa	3.2	88
GOA INDUSTRIAL DEVELOPMENT CORPORATION		
Irregular utilisation and transfer of land acquired for industrial purposes	3.3	108
APPENDICES		Page
	Appendix No.	
Statement showing year-wise position of inspection reports and paragraphs pending settlement	1.1	113
Statement showing number of paragraphs/reviews in respect of which Government explanatory memoranda had not been received	1.2	115
Statement showing nugatory expenditure on rent paid for the vacant period	1.3	116
Details of Non-tax revenue receipt of the State	2.1	117
Organisation structure	2.2	118
Details of deleted receipts during the period 2013-18	2.3 A	119
Cashier's response to show cause notice on embezzlement	2.3 B	119
Statement showing investments made by State Government in PSUs whose accounts were in arrears as on 31 March 2019	3.1	120
Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest finalised financial statements/accounts	3.2	122
Statement showing particulars of up to date paid-up capital and loans outstanding as on 31 March 2018 in respect of PSUs (i.e. Government Companies and Statutory Corporations) which had finalised accounts for 2017-18 or as per position (unaudited) as on 31 March 2018 furnished by the PSUs which had not finalised its accounts for 2017-18	3.3	125
Arrears of Accounts as on 31 March 2019	3.4	127
Statement showing State Government funds infused in State PSUs during the period from 2000-01 to 2017-18	3.5	128
List of key modules in the <i>TenderWizard</i> that were not implemented	3.6	131
Details of some tenders where buyers delayed release of tender documents	3.7	132
Delay in opening tenders after their authorisation	3.8	135
Activities performed by buyers after expiration of validity of their DSCs	3.9	137