

Preface

This Report of the Comptroller and Auditor General of India for the year ended 31 March 2021 has been prepared for submission to the Governor of the State of Goa under Article 151 of the Constitution of India. This Report contains two chapters *i.e.* Chapter I & Chapter II.

Chapter I of this Report relates to audit of expenditure of the Social, General and Economic Sectors of the Government departments. This Chapter contains significant results of the audit of the departments/autonomous bodies of the Government of Goa.

Chapter II of this Report relates to significant findings of audit of receipts and expenditure of major revenue earning departments in the Revenue Sector.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2020-21. The Report also includes those instances which came to notice in earlier years but could not be dealt with in previous Audit Reports. The instances relating to the period subsequent to 2020-21 but pertaining to the year 2020-21 have also been included, wherever necessary.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.