

TABLE OF CONTENTS		
	Reference to	
	Paragraph	Page
Preface		v
Overview		vii
CHAPTER – I PERFORMANCE AUDIT		
CIVIL SUPPLIES AND CONSUMER AFFAIRS DEPARTMENT Public Distribution System	1.1	1
HEALTH DEPARTMENT National Rural Health Mission	1.2	21
CHAPTER – II AUDIT OF TRANSACTIONS		
<i>Misappropriation</i>	2.1	47
URBAN DEVELOPMENT DEPARTMENT Misappropriation of municipal revenue	2.1.1	47
<i>Idle investment</i>	2.2	48
URBAN DEVELOPMENT DEPARTMENT Idle outlay on purchase of hydraulic garbage compactor and dustbins	2.2.1	48
RURAL DEVELOPMENT DEPARTMENT Blocking of funds	2.2.2	50
<i>Wasteful expenditure</i>	2.3	51
URBAN DEVELOPMENT DEPARTMENT Infructuous expenditure on procurement of software	2.3.1	51
<i>Avoidable expenditure</i>	2.4	53
PUBLIC WORKS DEPARTMENT Avoidable extra expenditure due to negligence of dealing staff and delay in processing of tender and communicating expenditure sanction	2.4.1	53
<i>General paragraphs</i>	2.5	55
Lack of response to audit findings	2.5.1	55
Follow-up on Audit Reports	2.5.2	56
CHAPTER – III CHIEF CONTROLLING OFFICER BASED AUDIT		
PUBLIC WORKS DEPARTMENT Chief Controlling Officer (CCO) based audit of Public Works Department	3.1	57

CHAPTER – IV REVENUE RECEIPTS		
Trend of revenue receipts	4.1	71
FINANCE DEPARTMENT		
Review of transition from sales tax to value added tax	4.2	82
Short levy of value added tax due to incorrect application of rate	4.3	97
Short levy of luxury tax due to incorrect grant of exemption	4.4	97
REVENUE DEPARTMENT		
Short levy of stamp duty and registration fees	4.5	98
Short levy of stamp duty due to non-application of revised rates	4.6	98
CHAPTER – V GOVERNMENT COMMERCIAL AND TRADING ACTIVITIES		
Overview of State Public Sector Undertakings	5.1	101
Review of Department of Electricity, Goa	5.2	115
Loss due to non-availing of CENVAT credit on payment of service tax	5.3	133
Loss of interest due to improper management of funds	5.4	134
Loss due to waiver of loan pre-closure charges	5.5	135
Inordinate delay in finalisation of accounts	5.6	135
Extra expenditure due to purchase of stores at higher rates	5.7	136

Appendix No.	APPENDICES	Page
1.1	Statement showing components of expenditure during 2005-10	139
1.2	Statement showing allotment of foodgrains by GOI, lifting and distribution during 2005-10	140
1.3	Organogram of State Health Mission and State Health Society	141
1.4	List of test-checked units	142
1.5	Statement showing VHSCs formed in the test-checked Sub-Centres	143
1.6	Statement showing programme-wise utilisation of funds	144
1.7	Statement showing the difference in amounts shown by test-checked PHC/CHCs and SHS records	145
1.8	Statement showing non-availability of physical infrastructure	146
1.9	Statement showing performance in the State under the immunisation programme in respect of other vaccines	147
2.1	Statement showing year-wise position of inspection reports and paragraphs pending settlement	148
2.2	Statement showing number of paragraphs/reviews in respect of which Government explanatory memoranda had not been received	150
3.1	Organisational chart of Public Works Department	151
3.2	Selection of units for audit	152
3.3	Statement showing rush of expenditure in the month of March during 2007-10	153
5.1	Statement showing particulars of up-to-date paid-up capital, loans outstanding and manpower as on 31 March 2010 in respect of Government Companies and Statutory Corporations	154
5.2	Summarised financial results of Government Companies and Statutory Corporations for the latest year for which accounts were finalised	158
5.3	Statement showing equity, loans, grants and subsidy received/receivable, guarantees received, waiver of dues, loans written off and loans converted into equity during the year and guarantee commitment at the end of March 2010	161
5.4	Statement showing investments made by State Government in PSUs whose accounts were in arrears as on 30 September 2010	164
5.5	Statement showing financial position of Statutory Corporations	165
5.6	Statement showing working results of Statutory Corporation	166
5.7	Summarised financial results of departmentally managed commercial undertakings as per their latest proforma accounts	167
5.8	Statement showing loss of revenue due to incorrect application of tariff	168