TABLE OF CONTENTS				
	Referenc	e to		
	Paragraph	Page		
Preface		v		
CHAPTER – I				
INTRODUCTION				
About this Report	1.1	1		
Audited entity profile	1.2	1		
Authority for Audit	1.3	2		
Organisational structure of the Office of the Accountant	1.4	3		
General, Goa				
Planning and conduct of Audit	1.5	3		
Significant audit observations	1.6	3		
Performance audits of Programmes/Activities/Departments	1.6.1	3		
Compliance audit of transactions	1.6.2	6		
Audit of Revenue Receipts	1.6.3	7		
Audit of commercial and trading activities of the	1.6.4	8		
Government				
Lack of responsiveness of Government to Audit	1.7	8		
Inspection reports outstanding	1.7.1	8		
Response of Departments to the draft paragraphs	1.7.2	8		
Follow up on Audit Reports	1.7.3	9		
CHAPTER – II				
PERFORMANCE AUDITS PERTAINING TO GENER	AL AND SO	CIAL		
SECTORS				
WOMEN AND CHILD DEVELOPMENT				
DEPARTMENT				
Integrated Child Development Services Scheme	2.1	11		
DEPARTMENT OF INFORMATION				
TECHNOLOGY				
e-Governance Programme Implementation in Goa	2.2	32		
CHAPTER – III				
AUDIT OF TRANSACTIONS OF GENERAL AND SO	CIAL SECT	ORS		
URBAN DEVELOPMENT DEPARTMENT				
Implementation of Jawaharlal Nehru National Urban				
Renewal Mission (JNNURM) scheme in Goa State	3.1	47		
SPORTS AND YOUTH AFFAIRS DEPARTMENT				
Avoidable expenditure of ₹ 1.33 crore due to faulty				
estimates	3.2	59		
Loss of interest of ₹ 91.54 lakh due to keeping huge funds				
in Current Accounts	3.3	60		
PUBLIC HEALTH DEPARTMENT				
Loss of revenue to the tune of ₹ 1.06 crore due to non-	3.4	61		

revision of rent in respect of Private Pharmacy in the				
premises of Goa Medical College, Goa				
Non-maintenance of Reserve Stock limit of medicines	3.5	62		
Loss of revenue to the tune of ₹ 1.01 crore due to non-				
allotment of shops at Yatri Niwas	3.6	63		
CHAPTER – IV				
REVENUE RECEIPTS				
Trend of revenue receipts	4.1	65		
EXCISE DEPARTMENT				
Performance Audit on Levy and Collection of State Excise				
Revenue	4.2	74		
FINANCE DEPARTMENT				
Short levy of VAT due to misclassification of goods	4.3	92		
Short levy of Tax due to application of pre-revised Rules	4.4	93		
Short levy of Tax due to wrong assessment to the tune of				
₹ 83.94 lakh	4.5	94		
Loss of revenue due to non levy of penalty and interest on				
unpaid VAT dues of ₹ 1.37 crore	4.6	95		
CHAPTER – V				
GOVERNMENT COMMERCIAL AND TRADING	1			
Overview of State Public Sector Undertakings	5.1	97		
ELECTRICITY DEPARTMENT				
Laying of Underground Cabling network	5.2	107		
DEPARTMENT OF INFORMATION				
TECHNOLOGY				
Avoidable expenditure/loss due to awarding contract to				
United Telecoms Limited	5.3	114		
ELECTRICITY DEPARTMENT	- 1	44.5		
Excess payment of Consultancy Fees	5.4	116		

Appendix No.	APPENDICES	Page
1.1	Statement showing year-wise position of inspection reports and paragraphs pending settlement	119
1.2	Statement showing number of paragraphs/reviews in respect of which Government explanatory memoranda had not been received	121
2.1	Count of applications received and services delivered online through e-services/e-forms or SSDG to citizens by the Department	122
3.1	Short recovery due to non-enhancement of rent annually	124
5.1	Statement showing investments made by State Government in PSUs whose accounts were in arrears as on 30 September 2014	125
5.2	Statement showing details of delay in finalisation of tenders	127
5.3	Statement showing details of lapse of guarantee period on UG cables due to delay in completion of UG cabling work	128