

TABLE OF CONTENTS		
	Reference to	
	Paragraph	Page
Preface		iii
Overview		v
CHAPTER – I		
SOCIAL, GENERAL AND ECONOMIC SECTOR (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
DEPARTMENT OF URBAN DEVELOPMENT		
Performance Audit on Revenue Collection and Management of own funds by Urban Local Bodies in Goa	1.5	3
PUBLIC WORKS DEPARTMENT		
Lack of transparency in awarding the work of Water Supply Scheme	1.6	27
Allotment of work at higher rates due to non-updation of GSR	1.7	28
Fraudulent payment by altering measurements	1.8	30
DEPARTMENT OF TOURISM		
Excess payment of service tax due to non-availing CENVAT credit	1.9	31
DEPARTMENT OF INFORMATION AND PUBLICITY		
Avoidable expenditure of ₹ 68 lakh on advertisements	1.10	32
PUBLIC HEALTH DEPARTMENT		
Non-utilisation of medical equipment	1.11	33
Avoidable expenditure of ₹ 2.23 crore due to non-revision of contract demand of High Tension electricity connection at GMC	1.12	34
CHAPTER – II		
REVENUE SECTOR		
Revenue receipts	2.1	37
DEPARTMENT OF MINES AND GEOLOGY		
Performance Audit of Mineral Receipts	2.2	46
FINANCE DEPARTMENT		
Short levy of Value Added Tax due to understatement of Turnover	2.3	65
Short levy of VAT due to ineligible Net Present Value (NPV) exemption.	2.4	67
Short recovery of Interest	2.5	68

TRANSPORT DEPARTMENT		
Grant of incorrect exemption of road tax on luxury motor cars	2.6	69
CHAPTER – III PUBLIC SECTOR UNDERTAKINGS AND GOVERNMENT COMMERCIAL AND TRADING ACTIVITIES		
Overview of State Public Sector Undertakings	3.1	71
Performance audit on "Fleet Management of Kadamba Transport Corporation Limited, Goa"	3.2	83
SEWAGE AND INFRASTRUCTURAL DEVELOPMENT CORPORATION		
Avoidable payment of penalty for delay in filing income tax returns	3.3	108
APPENDICES		Appendix No.
Statement showing year-wise position of inspection reports and paragraphs pending settlement	1.1	111
Statement showing number of paragraphs/reviews in respect of which Government explanatory memoranda had not been received	1.2	113
Organogram of ULBs in Goa	1.3	114
Statement showing short recovery of property tax during 2011-16	1.4	115
Statement showing investments made by State Government in PSUs whose accounts were in arrears as on 30 September 2016	3.1	116
Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised financial statements/accounts	3.2	118
Organisational chart of KTCL	3.3	120
Statement showing operational performance of the Company for the years 2011-16	3.4	121