

PREFACE

1. This Report has been prepared for submission to the Governor of Goa under Article 151 of the Constitution.
2. Chapter I of this report indicates audited entity profile, authority for audit, organisational structure of the office of Accountant General, Goa, planning and conduct of audit, response of the Departments to the draft paragraphs *etc.* Significant audit observations included in this Report have also been brought out in this Chapter.
3. Chapter-II deals with the findings of performance audits pertaining to General and Social Sectors. This included Performance Audit Reports on 'Integrated Child Development Services Scheme' and 'e-Governance Programme implementation in Goa' while Chapter-III covers audit of transactions of General and Social Sectors.
4. A Performance Audit Report on 'Levy and collection of State Excise Revenue' and observations arising out of audit of revenue receipts of the State in the various Departments are included in Chapter-IV of this Report.
5. The observations arising out of audit of commercial and trading activities of the Government are included in Chapter-V of this Report.
6. The cases mentioned in the Report are among those which came to notice in the course of test audit of accounts during the year 2013-14 as well as those which had come to notice in earlier years but could not be dealt with in previous Reports. Matters relating to the period subsequent to 2013-14 have also been included, wherever necessary.