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	
DEPARTMENTS OF SOCIAL WELFARE AND WOMEN AND CHILD			
DEVELOPMENT	T	ı	
Performance Audit on Implementation of Select Social Welfare	1.5	3	
Schemes by Government of Goa			
PUBLIC WORKS DEPARTMENT	1.6		
Excess payment due to non-adopation of current schedule of rates	1.6	19	
Avoidable extra liability	1.7	21	
INDUSTRIES, TRADE AND COMMERCE DEPARTMENT		1	
Idle investment	1.8	22	
DEPARTMENT OF URBAN DEVELOPMENT			
Wasteful expenditure	1.9	24	
Undue favour to a Company	1.10	25	
CHAPTER – II REVENUE SECTOR			
Revenue receipts	2.1	29	
COMMERCIAL TAXES DEPARTMENT	· · · · · · · · · · · · · · · · · · ·	1	
Performance Audit on Assessment and Collection of Revenue from taxes on trade by Commercial Taxes Department	2.2	36	
TRANSPORT DEPARTMENT		•	
Delay in implementation of Government notifications for revision	2.2	E A	
of rates in the Transport Department	2.3	54	
REGISTRATION DEPARTMENT			
Evasion of Stamp Duty and Registration Fee	2.4	55	
MINES AND GEOLOGY DEPARTMENT		1	
Short-levy of Stamp Duty and Registration Fee	2.5	57	
CHAPTER – III PUBLIC SECTOR UNDERTAKINGS AND GOVERNMENT COMMERCIAL AND TRADING ACTIVITIES			
Overview of State Public Sector Undertakings	3.1	59	

PUBLIC WORKS DEPARTMENT			
SEWAGE AND INFRASTRUCTURAL DEVELOPMENT CORPORATION			
Execution of sewage works by Sewage and Infrastructural			
Development Corporation Limited	3.2	71	
GOA INDUSTRIAL DEVELOPMENT CORPORATION			
Wasteful expenditure of ₹ 19.84 lakh on mementoes distributed to staff	3.3	81	
Non-recovery of labour welfare cess	3.4	83	
Unauthorised retention of contributions towards NPS by the Corporation	3.5	84	
APPENDICES	Appendix No.	Page	
Statement showing year-wise position of inspection reports and paragraphs pending settlement	1.1	87	
Statement showing number of paragraphs/reviews in respect of which Government explanatory memoranda had not been received	1.2	89	
Invalid and incomplete data on beneficiaries shown in DSSS database as on 31 March 2017	1.3	90	
Cases where income declared by applicants differed from that certified by the competent authority	1.4	91	
Cases where applicants' income exceeded the qualifying income criterion	1.5	92	
Cases where income/salary certificates of applicant and spouse were not furnished under <i>Griha Aadhar</i> Scheme	1.6	93	
Details of Non-tax revenue receipt of the State	2.1	94	
Short-realisation of revenue due to irregularities in assessments	2.2	95	
Details of sale deeds by splitting land	2.3	98	
Statement showing investments made by State Government in PSUs whose accounts were in arrears as on 31 October 2017	3.1	100	
Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest finalised financial statements/accounts	3.2	103	
Details of works awarded without tendering	3.3	106	