

TABLE OF CONTENTS		
	Reference to	
	Paragraph	Page
Preface		iii
Overview		v
CHAPTER – I		
SOCIAL, GENERAL AND ECONOMIC SECTORS (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
PUBLIC WORKS DEPARTMENT		
Misappropriation of Government receipts	1.5	3
PUBLIC HEALTH DEPARTMENT		
Excess payment to the supply contractor on purchase of medicines	1.6	4
Avoidable expenditure on procurement of medicines	1.7	6
Misappropriation of Hospital Receipts	1.8	7
CHAPTER – II		
REVENUE SECTOR		
Revenue receipts	2.1	9
COMMERCIAL TAXES DEPARTMENT		
Non/Short levy of interest	2.2	16
Irregular grant of exemption	2.3	17
Irregular allowance of Input Tax Credit of ₹ 1.10 crore	2.4	19
Irregular grant of exemptions under NPV scheme	2.5	20
REVENUE DEPARTMENT		
Loss of revenue due to non-raising of demand for short paid conversion fee	2.6	22
DEPARTMENT OF REGISTRATION		
Loss of revenue	2.7	23
CHAPTER – III		
PUBLIC SECTOR UNDERTAKINGS AND GOVERNMENT COMMERCIAL AND TRADING ACTIVITIES		
Functioning of State Public Sector Undertakings	3.1	27
DEPARTMENT OF INDUSTRIES		
Follow-up Audit of 'Performance Audit of Estate Management of Goa Industrial Development Corporation'	3.2	46
ELECTRICITY DEPARTMENT		
Extra avoidable liability of ₹ 1.86 crore towards EPF	3.3	70
APPENDICES		Appendix No. Page
Statement showing year-wise position of inspection reports and paragraphs pending settlement	1.1	73

Statement showing number of paragraphs/reviews in respect of which Government explanatory memoranda had not been received	1.2	75
Details of Non-tax revenue receipt of the State	2.1	76
Statement showing investments made by State Government in PSUs whose accounts were in arrears as on 31 March 2019	3.1	77
Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest finalised financial statements/accounts	3.2	79
Statement showing particulars of up to date paid-up capital and loans outstanding as on 31 March 2019 in respect of PSUs (<i>i.e.</i> Government Companies and Statutory Corporations) which had finalised accounts for 2018-19 or as per position (unaudited) as on 31 October 2019 furnished by the PSUs which had not finalised its accounts for 2018-19	3.3	82
Arrears of Accounts as on 31 October 2019	3.4	84
Statement showing State Government funds infused in State PSUs during the period from 2000-01 to 2018-19	3.5	85
Arbitrary evaluation of applications and allotment of plots to ineligible applicants	3.6	88
Non-recovery of applicable transfer fee from allottees	3.7	90