



सत्यमेव जयते

**REPORT OF THE
COMPTROLLER AND AUDITOR
GENERAL OF INDIA**

FOR THE YEAR ENDED 31 MARCH 2012

GOVERNMENT OF GOA

TABLE OF CONTENTS		
	Reference to	
	Paragraph	Page
Preface		
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 General, Goa	1.4	3
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	5
Audit of Revenue Receipts	1.6.3	6
Audit of commercial and trading activities of the Government	1.6.4	6
Lack of responsiveness of Government to Audit	1.7	6
Inspection reports outstanding	1.7.1	6
Response of departments to the draft paragraphs	1.7.2	7
Follow-up on Audit Reports	1.7.3	7
Paragraphs to be discussed by the Public Accounts Committee	1.7.4	7
CHAPTER – II PERFORMANCE AUDIT		
TOURISM DEPARTMENT Performance Audit of promotion of tourism in Goa	2.1	9
CHAPTER – III AUDIT OF TRANSACTIONS		
<i>Incorrect payment to contractor</i>	3.1	41
PUBLIC HEALTH DEPARTMENT Overpayment to a supplier	3.1.1	41
<i>Extra expenditure</i>	3.2	43
WATER RESOURCES DEPARTMENT Extra expenditure on procurement of DI pipes	3.2.1	43
<i>Idle investment</i>	3.3	44
PUBLIC WORKS DEPARTMENT Unfruitful Expenditure	3.3.1	44
<i>Avoidable expenditure</i>	3.4	46
PUBLIC WORKS DEPARTMENT Avoidable extra expenditure	3.4.1	46

<i>Loss of revenue</i>	3.5	47
GOA HOUSING BOARD		
Loss of revenue	3.5.1	47
<i>Regularity issues</i>	3.6	48
URBAN DEVELOPMENT DEPARTMENT		
Short assessment of construction license fee leading to loss of revenue	3.6.1	48
Idling of Government funds	3.6.2	50
RURAL DEVELOPMENT DEPARTMENT		
Irregular utilisation of funds allotted for Sampoorna Grameen Rozgar Yojana	3.6.3	51
CHAPTER – IV REVENUE RECEIPTS		
Trend of revenue receipts	4.1	53
TRANSPORT DEPARTMENT		
Performance audit of Computerisation in Motor Vehicles Department	4.2	65
FINANCE DEPARTMENT		
Irregular exemption of tax	4.3	77
Short recovery of Central Sales Tax	4.4	78
Short levy of Entry Tax	4.5	78
Short levy of Tax	4.6	79
CHAPTER – V GOVERNMENT COMMERCIAL AND TRADING ACTIVITIES		
Overview of State Public Sector Undertakings	5.1	81
Payment of excess contribution to ‘Employees Contributory Provident Fund’	5.2	94
Improper/Irregular sanctioning of term loan	5.3	95
Avoidable expenditure on proposed IT Park	5.4	96
Non-levy of rent on a cruise operator	5.5	97
Avoidable expenditure on the construction of 11 KV supply line	5.6	98

Appendix No.	APPENDICES	Page
1.1	Statement showing year-wise position of inspection reports and paragraphs pending settlement	101
1.2	Statement showing number of paragraphs/reviews in respect of which Government explanatory memoranda had not been received	103
1.3	Statement showing Paragraphs (excluding General and Statistical) yet to be discussed by PAC as of September 2012	104
2.1	Details of infrastructure projects with Central Financial Assistance	105
2.2	Status of amenities available at tourist places	107
5.1	Statement showing particulars of up to date paid-up capital, loans outstanding and Manpower as on 31 March 2012 in respect of Government companies and Statutory Corporations	109
5.2	Summarised financial results of Government Companies and Statutory Corporations for the latest year for which accounts were finalized	112
5.3	Statement showing Equity, Loans, Grants and Subsidy received/receivable, guarantees received, waiver of dues, loans written off and loans converted into equity during the year and guarantee commitment at the end of March 2012	115
5.4	Statement showing investments made by State Government in PSUs whose accounts were in arrears as on 30 September 2012	118
5.5	Statement showing financial position of Statutory Corporations (Goa Industrial Development Corporation)	120
5.6	Statement showing working results of Statutory Corporations (Goa Industrial Development Corporation)	121
5.7	Summarised financial results of departmentally managed commercial undertakings as per their latest proforma accounts	122
5.8	Details of excess contribution paid towards EPF	123