

# APPENDICES



**APPENDIX- 1.1**

*(Referred to in paragraph 1.4.1)*

**Statement showing year-wise position of inspection reports and paragraphs pending settlement**

Sl. No.	Name of the Department	Upto 2011-12		2012-13		2013-14		2014-15		2015-16		2016-17		Total	
		IR	Para	IR	Para	IR	Para	IR	Para	IR	Para	IR	Para	IR	Para
1	Agriculture	1	1	1	6	-	-	1	1	1	2	-	-	4	10
2	Animal Husbandry and Veterinary Services	1	1	-	-	-	-	-	-	-	-	-	-	1	1
3	Archives, Archaeology and Museum	1	8	-	-	-	-	-	-	-	-	-	-	1	8
4	Art and Culture	2	2	1	1	3	14	-	-	-	-	-	-	6	17
5	Civil Supplies	-	-	-	-	-	-	-	-	1	1	-	-	1	1
6	Bank	-	-	-	-	-	-	-	-	1	1	-	-	1	1
7	Commercial Taxes	-	-	2	4	-	-	-	-	1	1	-	-	3	5
8	Co-operation	3	10	-	-	-	-	-	-	1	1	-	-	4	11
9	Education	8	24	2	2	4	9	2	2	2	6	3	12	21	55
10	Electoral office	-	-	-	-	1	1	-	-	-	-	2	3	3	4
11	Excise	-	-	1	2	-	-	-	-	-	-	1	3	2	5
12	Finance	-	-	-	-	-	-	3	7	5	6	1	4	9	17
13	Fisheries	1	2	-	-	1	2	-	-	-	-	1	3	3	7
14	Forests	5	14	2	10	-	-	2	8	-	-	-	-	9	32
15	General Administration	-	-	1	1	-	-	1	3	-	-	2	5	4	9
16	Housing	1	3	-	-	-	-	-	-	-	-	-	-	1	3
17	Health	6	9	3	10	10	17	1	3	8	38	4	15	32	92
18	Higher Education	2	2	-	-	-	-	-	-	-	-	1	1	3	3
19	Home	-	-	-	-	3	7	1	2	1	6	5	10	10	25

20	Information and Technology	-	-	1	4	1	4	4	-	-	-	-	-	-	-	-	-	2	8
21	Information and Publicity	3	12	2	12	1	6	1	1	3	2	10	2	9	11	52			
22	Industries, Trade and Commerce	2	4	-	-	1	4	2	4	1	10	-	-	6	22				
23	Inland Water Transport	-	-	-	-	-	-	-	-	-	-	-	2	5	2	5			
24	Irrigation	15	20	4	10	4	24	3	19	4	18	-	-	30	91				
25	Labour	-	-	1	3	-	-	2	6	-	-	1	1	4	10				
26	Law	-	-	-	-	2	3	1	1	7	12	4	8	14	24				
27	Legislature	2	2	-	-	-	-	-	-	-	-	1	5	3	7				
28	Official Language	-	-	-	-	-	-	-	-	1	1	-	-	1	1				
29	Panchayati Raj	6	10	2	2	4	18	8	39	1	1	4	32	25	102				
30	Printing and Stationary	-	-	-	-	1	1	1	1	-	-	-	-	2	2				
31	Public Works	15	25	6	15	6	18	10	35	9	44	14	69	60	206				
32	Revenue	10	21	1	7	2	2	1	5	1	8	4	28	19	71				
33	Science, Technology and Environment	-	-	-	-	-	-	-	-	-	-	1	11	1	11				
34	Social Welfare	1	1	2	8	-	-	-	-	-	-	-	-	3	9				
35	Sports and Youth Affairs	1	1	1	3	2	7	2	10	3	9	-	-	9	30				
36	Technical Education	2	3	2	2	2	2	3	6	2	2	-	-	11	15				
37	Transport	1	2	-	-	-	-	1	5	1	5	1	6	4	18				
38	Town and Country Planning	-	-	-	-	-	-	1	1	2	5	-	-	3	6				
39	Tourism	1	2	-	-	-	-	-	-	1	5	1	6	3	13				
40	Urban Development	34	108	14	79	5	23	14	99	10	82	8	62	85	453				
41	Vigilance	-	-	-	-	-	-	-	-	1	1	-	-	1	1				
42	Women and Child Development	-	-	2	6	1	1	-	-	-	-	-	-	3	7				
		<b>124</b>	<b>287</b>	<b>51</b>	<b>187</b>	<b>54</b>	<b>163</b>	<b>61</b>	<b>260</b>	<b>67</b>	<b>275</b>	<b>63</b>	<b>298</b>	<b>420</b>	<b>1470</b>				

## APPENDIX 1.2

*(Referred to in paragraph 1.4.3)*

Statement showing number of paragraphs/reviews in respect of which Government explanatory memoranda had not been received

Sl. No.	Name of Department	2012-13	2013-14	2014-15	2015-16	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Transport	-	-	1	-	1
2	Labour and Employment	-	-	1	-	1
3	Information and Publicity	-	-	-	1	1
4	Health Department	-	3	1	2	6
5	Finance	1	-	-	-	1
6	Tourism	1	-	1	1	3
7	Public Works	4	-	2	3	9
8	Urban Development	-	1	-	1	2
9	Women and Child Development	1	1	-	-	2
10	Information Technology	-	1	-	-	1
<b>Total</b>		<b>7</b>	<b>6</b>	<b>6</b>	<b>8</b>	<b>27</b>

Note: Audit Report of 2015-16 was tabled in the State Assembly on 07.08.2017

**APPENDIX 1.3**

(Referred to in Paragraph 1.5.7.1)

**Invalid and incomplete data on beneficiaries shown in DSSS database as on 31 March 2017**

Attributes	Dayanand Social Security Scheme (DSSS)							Deficient attributes (in %)
	Senior citizens	Differently -abled persons	Single women	'Unmapped' beneficiaries	AIDS patients	'Bachpan' category	Total	
Total number of records in database	98644	11001	32141	10	261	113	<b>142170</b>	-
Without first name	49380	6244	18053	9	99	52	<b>73837</b>	52
Without last name	49391	6247	18064	9	99	52	<b>73862</b>	52
Without Aadhar card number	29308	4906	7707	4	261	88	<b>42274</b>	30
Without full address	48977	6277	18006	9	6	5	<b>73280</b>	52
Without election photo ID card number	83902	9768	24086	10	261	112	<b>118139</b>	83
Without annual income ('zero' or left blank)	83595	8842	23828	10	261	64	<b>116600</b>	82
Without ration card type (APL/BPL)	50370	6361	18298	9	163	52	<b>75253</b>	51
Without bank account type	98644	11001	32141	10	261	113	<b>142170</b>	100
Age as 'zero'	19590	1413	8404	10	163	-	<b>29580</b>	21
Invalid bank account number	13688	1179	3602	2	15	5	<b>18491</b>	13
Invalid date of birth (01 January 1900)	7541	285	6357	10	259	-	<b>14452</b>	10
Invalid date of sanction (01 January 1900)	8859	665	2482	-	23	53	<b>12082</b>	8
Invalid date of disbursement (01 January 1900)	8861	665	2482	-	23	53	<b>12084</b>	8
Invalid application entry date (01 January 1900)	82148	8743	23073	10	105	53	<b>114132</b>	80
Sanction date preceded application date	7674	633	1733	-	73	1	<b>10114</b>	7
Sanction date equaled disbursement date	97354	10801	31425	10	261	112	<b>139963</b>	98
Occupation recorded as 'NA'	98644	11001	32141	10	261	113	<b>142170</b>	100

(Source: Information provided by Goa Electronics Limited)

## APPENDIX 1.4

(Referred to in paragraph 1.5.8.7)

**Cases where income declared by applicants differed from that certified by the competent authority**

Sl. No.	Scheme/Sanction ID/year of sanction	Taluka	Annual income declared by applicant (₹)	Annual income certified by VP/Municipality (₹)	Audit observation
1	DSSS/ SOF001092216- 193060/2016	Bicholim	1,80,000	18,000	Monthly income declared was ₹15,000 in application form. Whereas, database showed annual income certified by VP/Municipality as ₹18,000, which was significantly less than that declared by the applicant.
2	DSSS/ SOF001080216- 192446/2016	Tiswadi	96,000	21,600	Annual income declared was ₹96,000 in application form and APL ration card. Whereas, database showed annual income certified by VP/Municipality as ₹21,600, which was significantly less than that declared by the applicant.
3	DSSS/ SOF001080216- 192524/2016	Ponda	24,000	Not found attached	Details of family members such as, name, relationship, occupation and income were not declared in the application form. Income certificate from VP/Municipality was also not found available.
4	DSSS/ SOF001092216- 193052/2016	Tiswadi	60,000	1,56,000 (mother); 60,000 (family)	A differently-abled applicant who declared an annual income of ₹60,000 in application form (being his father's income). However, income certificate issued by VP/Municipality showed mother's income as ₹1,56,000 and family income as ₹60,000. The database showed only mother's income (₹1,56,000).
5	DSSS/ SOF001092216- 193075/2016	Bicholim	1,44,000	24,000	A differently-abled applicant who declared a monthly income of ₹12,000. Whereas, the database showed income certified by VP/Municipality as ₹24,000, which was significantly less than that declared by the applicant.
6	DSSS/ SOF001080216- 192449/2016	Tiswadi	8,10,900	Not found attached	A differently-abled applicant who declared annual income as ₹8,10,900 (being father's income) but, income certificate was not found attached with application form.
7	Griha Aadhar/ SOF015081715- 130323/2015	Canacona	2,70,252	84,000	The applicant indicated an annual income of ₹2,70,252 in the application form. Whereas, the database showed an annual income of ₹84,000 only, as certified by VP/Municipality.
8	Griha Aadhar/ SOF015022515- 117823/2015	Bicholim	1,80,000	2,60,000	Income certified by VP/Municipality showed an annual income as ₹2,60,000, though the applicant declared her income as ₹1,80,000. Whereas, the database showed ₹2,74,400.

(Source: Information provided by Directorate of Social Welfare and Directorate of Women and Child Development)

APPENDIX 1.5

(Referred to in paragraph 1.5.8.7)

Cases where applicants' income exceeded the qualifying income criterion

Sl. No.	Scheme/Sanction ID/year of sanction	Taluka	Annual income declared by applicant or certified by VP/Municipality (₹)	Audit observation
1	DSSS/ SOF001080216- 192322/2016	Salcete	24,000	The applicant was already drawing an annual pension of ₹ 30,000 under Goa Welfare/Pension Scheme for Seafarers and therefore, ineligible under DSSS.
2	DSSS/ SOF001080216- 192195/2016	Pernem	1,800	The APL ration card of the applicant showed monthly income of ₹ 4,300 or ₹ 51,600 annually.
3	DSSS/ SOF001092216- 193055/2016	Tiswadi	24,000	Affidavit submitted by the applicant showed an annual income not exceeding ₹ 12,000 while self-declaration in application form showed an annual income not exceeding ₹ 24,000. The salary certificate issued by applicant's employer, however, indicated monthly income of ₹ 6,222 or ₹ 74,664 annually.
4	DSSS/ SOF001080216- 192130/2016	Mormugao	24,000	The APL ration card of the applicant showed monthly income of ₹ 4,000 or ₹ 48,000 annually.
5	DSSS/ SOF001080216- 192193/2016	Pernem	24,000	A differently-abled applicant, whose mother was a beneficiary under Griha Aadhar Scheme and received an annual financial assistance of ₹ 18,000. His father was a driver earning an annual income of ₹ 24,000, as disclosed in the application form. Thus, the applicant's annual family income was ₹ 42,000.
6	DSSS/ SOF001080216- 192220/2016	Ponda	4,32,000	A differently-abled applicant, whose mother's annual income was declared as 'nil' but certified to be ₹ 24,000 by the VP/Municipality. Father's income was declared to be ₹ 36,000 per month in application form but not included/shown in the income certificate issued by the VP/Municipality.
7	DSSS/ SOF001080216- 192180/2016	Mormugao	72,000	A differently-abled applicant, whose spouse's monthly income was declared as ₹ 6,000 or ₹ 72,000 annually. However, the affidavit submitted by the applicant showed his annual family income from all sources to be ₹ 22,000.
8	Griha Aadhar/ SOF014022515- 119313/2015	Tiswadi	2,37,748	Income tax return and salary certificate issued by the employer of the spouse showed his gross annual income to be ₹ 2,97,029 during 2013-14, which was considered for sanction of financial benefit to the applicant in 2015. However, given the fact that the spouse was a State Government employee, his gross annual income at the time of sanction of benefit (2015) would have easily exceeded the threshold annual family income of ₹ three lakh if annual increment and other allowances had been reckoned.
9	Griha Aadhar/ SOF015081715- 129674/2015	Mormugao	48,000	The spouse was shown as employed in Abu Dhabi, indicating <i>prima facie</i> that the applicant was not eligible for the Scheme.
10	Griha Aadhar/ SOF014022515- 120311/2015	Mormugao	60,000	The spouse was shown as employed abroad, indicating <i>prima facie</i> that the applicant was not eligible for the Scheme.
11	GrihaAadhar/ SOF014022515- 120288/2015	Mormugao	48,000	The spouse was shown as employed abroad, indicating <i>prima facie</i> that the applicant was not eligible for the Scheme.

(Source: Information provided by Directorate of Social Welfare and Directorate of Women and Child Development)



## APPENDIX 1.6

(Referred to in paragraph 1.5.8.7)

**Cases where income/salary certificates of applicant and spouse were not furnished under Griha Aadhar Scheme**

Sl. No.	Sanction ID/year of sanction	Taluka	Annual income declared by applicant or certified by VP/Municipality (₹)	Audit observation
1	SOF015081715-128935/2015	Ponda	2,04,000	Both the applicant and her husband were employed. Income certificate was issued by the VP/Municipality for the declared amount (₹ 2,04,000). Annexure-D and E to application form were left blank.
2	SOF015081715-129176/2015	Ponda	1,92,000	Both the applicant and her husband were employed. Income certificate was issued by the VP/Municipality for the declared amount (₹ 1,92,000). Annexure-D and E were not found attached with the application form.
3	SOF015081715-128973/2015	Ponda	1,80,000	The applicant was employed but, spouse's particulars were not disclosed. Income certificate was issued by the VP/Municipality for the declared amount (₹ 1,80,000). Annexure-D and E to the application form were left blank.
4	SOF015081715-129239/2015	Ponda	1,44,000	Both the applicant and husband were employed but, employer's certificates were not available with the application. Annexure-D was left blank.
5	SOF014022515-121289/2015	Quepem	2,40,000	Both the applicant and her husband were employed. Income certificate was issued by the VP/Municipality for the declared amount (₹ 2,40,000). Annexure-D was not attached while Annexure-E was left blank.
6	SOF015081715-129417/2015	Mormugao	1,08,000	Both the applicant and her husband were employed. Income certificate was issued by the VP/Municipality for the declared amount (₹ 1,08,000). Annexure-D and E to application form were left blank.
7	SOF015081715-128821/2015	Bicholim	1,80,000	The applicant was self-employed while the husband was in service. Income certificate of family of applicant was issued by VP/Municipality for ₹ 1,20,000. Annexure-D and E were not found attached with the application form.

(Source: Information provided by Directorate of Women and Child Development)

**APPENDIX 2.1**

(Referred to in paragraph 2.1.3)

**Details of Non-tax revenue receipt of the State**

(₹ in crore)

Sl. No.	Heads of revenue		2012-13	2013-14	2014-15	2015-16	2016-17	Percentage increase (+) or decrease (-) in 2016-17 over 2015-16
1	Power	BE	1231.83	1331.85	1367.94	1497.17	1687.75	
		RE	1231.75	1331.85	1367.94	1497.17	1687.75	
		Actual	1139.97	1187.95	1321.66	1708.91	1765.80	3.33
2	Non-Ferrous Mining and Metallurgical Industries <sup>1</sup>	BE	902.03	202.10	400.24	742.57	439.28	
		RE	401.00	18.54	400.24	205.11	259.34	
		Actual	339.26	46.12	530.35	216.53	347.63	60.55
3	Other Non-tax receipts <sup>2</sup>	BE	71.43	73.13	80.94	91.61	91.72	
		RE	61.57	58.25	80.87	76.85	85.71	
		Actual	52.39	47.50	58.41	51.71	56.76	9.77
4	Water Supply and Sanitation	BE	87.55	102.08	129.89	145.75	162.62	
		RE	90.57	102.07	129.89	145.75	114.59	
		Actual	97.99	103.97	101.91	115.40	119.69	3.72
5	Other Administrative Services	BE	77.67	90.52	157.54	163.27	176.47	
		RE	72.67	102.19	157.54	133.10	183.70	
		Actual	64.89	88.01	123.45	108.98	152.52	39.95
6	Miscellaneous General Services	BE	40.28	35.96	40.52	45.76	49.41	
		RE	32.90	35.93	40.52	45.76	43.69	
		Actual	32.52	35.27	39.02	40.35	42.62	5.63
7	Education, Sports, Art and Culture	BE	9.47	20.83	16.25	18.40	19.43	
		RE	17.74	21.40	16.25	19.50	25.53	
		Actual	26.94	22.78	17.17	29.96	26.17	-12.65
8	Major and Medium Irrigation	BE	3.24	20.26	13.20	38.16	11.81	
		RE	3.28	20.26	13.20	39.30	11.81	
		Actual	7.04	12.11	15.81	29.05	23.01	-20.79
9	Interest Receipts	BE	3.10	9.93	17.65	27.53	23.48	
		RE	24.85	9.93	17.65	27.53	17.01	
		Actual	18.37	14.12	17.18	17.74	20.51	15.61
10	Medical and Public Health	BE	7.04	25.61	23.21	24.87	26.98	
		RE	10.34	9.79	23.21	27.11	27.09	
		Actual	7.71	11.49	11.82	14.32	21.86	52.65
11	Urban Development	BE	40.35	75.00	70.72	76.50	56.65	
		RE	40.35	48.07	70.72	53.50	63.74	
		Actual	25.07	46.88	44.67	55.64	80.46	44.61
12	Roads and Bridges	BE	9.94	10.52	46.05	46.05	55.31	
		RE	3.42	10.52	46.05	46.05	42.00	
		Actual	2.88	31.56	33.66	36.04	44.04	22.20
13	Minor Irrigation	BE	11.80	13.76	16.36	12.38	10.58	
		RE	18.78	13.76	16.36	12.38	10.58	
		Actual	17.87	13.80	10.52	7.30	10.93	49.73
<b>Total</b>		<b>BE</b>	<b>2495.73</b>	<b>2011.55</b>	<b>2380.51</b>	<b>2930.02</b>	<b>2811.49</b>	
		<b>RE</b>	<b>2009.22</b>	<b>1782.56</b>	<b>2380.44</b>	<b>2329.11</b>	<b>2572.54</b>	
		<b>Actual</b>	<b>1832.90</b>	<b>1661.56</b>	<b>2325.63</b>	<b>2431.93</b>	<b>2712.00</b>	<b>11.52</b>

<sup>1</sup>Includes major minerals such as iron ore, manganese and bauxite; minor minerals such as basalt (Granite), laterite stones, ordinary sand, river pebbles, murrum and laterite boulders

<sup>2</sup>Police, Tourism, Forest and Wild Life, Public Works, Port and Light House, Social Security, Co-operation etc

## APPENDIX 2.2

(Referred to in paragraph 2.2.9.1)

### Short-realisation of revenue due to irregularities in assessments

Relevant portions of the Act	Nature of observations
<p><b>Demand notice not issued</b></p> <p>As per Rule 27(5) the ACTO was required to issue a demand notice in Form VAT 11 directing the dealer to pay the amount within specified time not exceeding 60 days.</p>	<p>ACTO, Panaji had finalised an assessment of a dealer for the year 2010-11 in February 2016. The amount payable by the dealer was ₹ 1.13 crore including CST of ₹ 0.52 crore. No demand notice was issued (May 2017). This has resulted in non-payment of tax to that extent.</p>
<p>When this was pointed out the CTO stated that the reassessment would be done. The reply did not indicate the need for reassessment as the AA should have issued demand notice on the basis of the assessment order.</p>	
<p><b>Incorrect tax benefits under Net Present Value Scheme</b></p>	
<p>The Government of Goa extended the period of exemption by issue of notifications in April 2010, December 2012 and June 2014. As per the notifications the SSI/MSI/LSI industries manufacturing Copper, Zinc, Lead and Cement <i>etc.</i>, that had been declared as high polluting nature</p>	<p>The Government of Goa introduced Goa Sales Tax Deferment cum Net Present Value Compulsory Payment Scheme 2001 w.e.f. 01 April 2001, for the unexpired period of tax exemption granted under Goa Sales Tax Act 1964. The tax exemption was admissible to only those SSI/MSI/LSI manufacturing units that were set up upto 31 March 2002. The units were allowed to continue the tax benefits (under NPV benefit) for the unexpired period under VAT regime. It was extended for different periods between 2010-11 and 2016-17 by issue of notifications in April 2010, December 2012 and June 2014.</p> <p>The tax exemption period of two dealers<sup>3</sup> dealing in cement manufacturing and one dealer<sup>4</sup> manufacturing Copper, Zinc, Lead etc., granted in pre-VAT regime expired in December 2010, March 2013 and July 2009 respectively. These industries were not entitled to further extension of NPV benefit. However, the Department incorrectly extended the period of exemption under NPV Scheme for different periods between 2010-11 to 2015-16. The irregular allowance of NPV tax</p>

<sup>3</sup> M/s Alcon Cement Company Pvt. Ltd, Panaji ward and Dessai Cement Company Pvt. Ltd, Ponda Ward

<sup>4</sup> M/s Nicomet Industries Ltd, Margao ward

<p>by the Central Government were not entitled to the benefit of exemption for additional period.</p>	<p>exemption to these polluting units resulted in non-realisation of ₹ 19.29 crore.</p>
<p>When these cases were pointed out, the Commissioner in one case (Alcon Cement) accepted the audit observation and stated that the case was being referred to the Government for taking further action as the Commissioner has no power to withdraw the benefit of NPV benefit already allowed. In the remaining cases the replies have not been received.</p>	
<p>The units registered as large scale industries were required to submit their declaration in Form-I within 30 days from the date of implementation of GVAT Act <i>i.e.</i>, 01.04.2005 for availing the benefit of NPV for unexpired period. The Form-I consisted of information such as details of the dealer, availability of unexpired period of tax exemption, whether unit is high polluting and undertaking to abide by provisions of the scheme, based on which the officer authorised by the Commissioner had to issue the order for the grant of exemption. The Scheme was silent about the treatment to be given to those units that would submit the declaration form after the prescribed date.</p>	<p>A unit (M/s. Meta Copper and Alloys Ltd.) was required to submit the declaration in Form-I up to 30.04.2005 but submitted its declaration form on 10.03.2009. The Department had not sought any clarification from the Government for the treatment to be given in such cases but allowed benefit to the extent of ₹ 4.70 crore for the period from 2009-2010 to 2011-2012.</p>
<p>CTO, Vasco stated (October 2017) that the declaration could be filed from the date of filing of declaration or up to 30.04.2005. The interpretation made by the CTO was incorrect as the declaration was to be filed upto 30.04.2005. No other option regarding the date was available.</p>	
<p><b>Non levy of tax and interest</b></p>	
<p>Export sales are exempted from levy of tax under section 5 of CST Act provided that the sales are supported by declaration form H and bill of lading, shipping bills <i>etc.</i> The dealer not submitting the documents in support of their export sales are liable to pay tax and interest under GVAT Act.</p>	<p>Audit noticed that a dealer was allowed (January 2014) exemption from tax on his gross turnover of ₹ 92.64 crore for the year 2009-10. The sales to the extent of ₹ 9.41 crore were not supported by the prescribed declarations and other necessary export documents. As such these sales were not exempt from payment of tax, however the same was incorrectly allowed by the AA resulting in non-levy of tax of ₹ 38 lakh. Besides interest of ₹ 31 lakh was also leviable.</p>

<p>The Department accepted the audit observation and raised a demand of ₹ 38 lakh against the dealer. However, interest amounting to ₹ 31 lakh was not levied. This resulted in short-recovery of revenue to the extent of ₹ 69 lakh.</p>	<p>In 10 cases audit observed that the dealers had collected the tax but had either not deposited it in the treasury or delayed in deposit of treasury or deposited it short. The dealers were liable to pay interest of ₹ 3.04 crore for the period from 2009-10 to 2012-13.</p>
<p>As per Section 25 of GVAT Act, interest is payable at prescribed rate for non/short-deposit of tax in the treasury within prescribed time.</p>	<p>When this was pointed out the Department accepted the audit observation in seven cases involving ₹ 2.96 crore and stated that efforts will be made to recover the same while in the remaining cases no reply was received.</p>
<p>Under the GVAT Act, cash discount received by a dealer shall not be a part of sale price and shall not be entitled to input tax credit. ITC shall be allowed only for the tax paid during the tax period</p>	<p>In two cases the dealers had been allowed discount of ₹ 1.38 crore on the purchase value of ₹ 23.44 crore. The dealers were not entitled to input tax credit on the discount allowed. But the assessing authority incorrectly allowed input tax credit of ₹ 21 lakh. In other two cases the dealers had neither submitted the audit report nor submitted the tax invoices in support of tax paid. The assessing authorities while finalising ex-parte assessment allowed the ITC of ₹ six lakh to the dealers. Thus there was incorrect grant of ITC of ₹ 27 lakh.</p>
<p>The Department accepted the audit observation in all the four cases and stated that re-assessment would be done.</p>	<p>The Department accepted the audit observation in all the four cases and stated that re-assessment would be done.</p>
<p>Under the GVAT Act, the assessing authority shall finalize the assessments on the basis of the returns and the supporting documents produced by the dealer in support of the sales made by him.</p>	<p>In three cases in the offices of CTO Ponda, Vasco and Margao Audit noticed (May 2017 and June 2017) that the Department incorrectly considered turnover of ₹ 179.76 crore instead of ₹ 213.31 crore resulting in short-determination of turnover of ₹ 33.55 crore involving tax of ₹ 2.19 crore. Of these, in one case the turnover as per TDS certificates was ₹ 49.84 crore while it was incorrectly worked as ₹ 28.45 crore in the assessment order. In another case the turnover of a dealer as per audit report was ₹ 162.38 crore while it was incorrectly assessed as ₹ 150.82 crore. In the remaining case the assessing authorities incorrectly recorded turnover of ₹ 0.49 crore instead of ₹ 1.09 crore mentioned in verification report prepared by him. This was pointed out to the Department in May 2017 and June 2017.</p>
<p>The Department accepted the audit observation in all the three cases and stated that notices for reassessment have been issued in these cases.</p>	<p>The Department accepted the audit observation in all the three cases and stated that notices for reassessment have been issued in these cases.</p>

**APPENDIX 2.3**

(Referred to in paragraph 2.4.1)

**Details of sale deeds by splitting land**

Sl. No.	Name of Seller	Name of Purchaser	Survey No.	Total Area sold (sqm)	No. of Parts in which Deed presented	Date of presentation	Time of presentation	Area of each part (sqm)	Office of CRSR
1	Ramachandra P. Shetye and others	M/s Jay Ganesh Developers and Associates	46/1	8825	2	26.08.2016	12:25:00	5898	Sattari
						26.08.2016	13:00:00	2927	
2	Santosh Digambar Volvoikar	Marianus Ekka	52/1	1115	2	02.12.2014	10:16:00	410	Mapusa
						02.12.2014	10:34:00	705	
3	Ravi Chopra	Kamalkant Padamanabha	242/2	2800	3	01.02.2013	15:30:00	650	Mapusa
						01.02.2013	15:55:00	1075	
						01.02.2013	16:06:00	1075	
4	Ravi Chopra	Manohar Padmanabh Nagwekar	244/9	3320	3	04.02.2013	15:18:00	840	Mapusa
						04.02.2013	15:44:00	1240	
						04.02.2013	15:52:00	1240	
5	Ravi Chopra	Prabhawati Prabhakar Nagwekar	244/1	2235	3	06.02.2013	13:36:00	1240	Mapusa
						06.02.2013	14:05:00	260	
						06.02.2013	14:16:00	735	
6	Satesh Chandra Bansal	Vijendra Kumar Singla	12/1	61376	2	21.07.2014	10:53:00	30688	Sanguem
						21.07.2014	11:13:00	30688	
7	Swati Narendra Mulgaonkar	M/s. Swanand Consultant	42/2	21000	2	04.04.2016	11:00:00	10500	Dharbandora
						04.04.2016	11:20:00	10500	

8	Kulwinder Singh Birring	Amit Chandrakanth Prabhu and Sumit Chandrakanth Prabhu	135/11-A	5045	3	12.12.2014	11:15:00	1681.67	Canacona
						12.12.2014	11:30:00	1681.67	
						12.12.2014	11:45:00	1681.67	
9	Payal Jayesh Madiyar and Jayesh Vallabhi Madiyar	Matador Beverages (P) Ltd.	108/2	4000	2	13.11.2014	12:36:00	2000	Pernem
						13.11.2014	13:13:00	2000	

**APPENDIX 3.1**

(Referred to in Paragraph 3.1.11)

**Statement showing investments made by State Government in PSUs whose accounts were in arrears as on 31 October 2017**

(₹ in lakhs)

Sl. No.	Name of PSUs	Year upto which Accounts finalised	Paid up capital as per latest finalised accounts	Investment made by State Government during the years for which accounts are in arrears				
				Year	Equity	Loans	Grants	Subsidy
1	2	3	4	5	6	7	8	9
<b>A Working Companies</b>								
1	Goa Meat Complex Limited (GMCL)	2015-16	61.82	2016-17	-	-	770.00	-
2	Goa State Horticultural Corporation Limited (GSHCL)	2012-13	499.50	2013-14	-	-	-	1878.77
				2014-15	-	-	-	2265.74
				2015-16	-	-	-	2832.52
				2016-17	-	-	-	3201.27
3	Goa State Scheduled Castes and Other Backward Classes Finance and Development Corporation Limited (GSSCOBFDCL)	2006-07	337.88	2007-08	5.00	-	-	-
				2008-09	1.66	-	25.00	-
				2009-10	1.66	-	25.00	-
				2010-11	5.00	-	25.00	-
				2011-12	250.00	-	30.00	-
				2012-13	166.00	438.93	10.00	-
				2013-14	-	258.00	50.00	-
				2014-15	-	168.07	-	-
				2015-16	-	155.12	50.00	-
				2016-17	-	135.81	45.00	-
4	Goa State Scheduled Tribes Finance and Development Corporation Limited(GSSTFDCL)	2015-16	4050.00	2016-17	-	-	93.00	-



Sl. No.	Name of PSUs	Year upto which Accounts finalised	Paid up capital as per latest finalised accounts	Investment made by State Government during the years for which accounts are in arrears				
				Year	Equity	Loans	Grants	Subsidy
1	2	3	4	5	6	7	8	9
5	Goa State Infrastructure Development Corporation Limited (GSIDCL)	2015-16	372.00	2016-17	-	-	16000.00	-
6	Info Tech Corporation of Goa Limited (ITCGL)	2009-10	1633.47	2010-11 to 2011-12	-	-	-	-
				2012-13	-	-	114.46	-
				2013-14	-	-	500.00	-
				2014-15	-	-	880.00	-
				2015-16	-	-	2400.00	-
				2016-17	-	-	-	-
7	Sewage and Infrastructural Development Corporation Limited (SIDCL)	2015-16	755.00	2016-17	-	-	9625.00	-
8	Goa Forest Development Corporation Limited (GFDC)	2013-14	268.91	2014-15	-	-	50.00	-
				2015-16	-	-	674.02	-
				2016-17	-	-	500.00	-
9	EDC Limited	2015-16	10092.48	2016-17	-	-	-	-
10	Goa Electronics Limited	2015-16	180.00	2016-17	-	-	-	-
11	Goa Handicrafts, Rural & Small Scale Industries Development Corporation Limited	2015-16	800.00	2016-17	-	-	174.50	59.75
12	Imagine Panaji Smart City Development Limited	First Accounts awaited	99.99	2016-17	99.99	-	200.00	-
<b>B</b>	<b>Non-Working Companies</b>							
13	Goa Auto Accessories Limited (GAAL)	2015-16	559.00	2016-17	-	-	-	-

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Sl. No.	Name of PSUs	Year upto which Accounts finalised	Paid up capital as per latest finalised accounts	Investment made by State Government during the years for which accounts are in arrears				
				Year	Equity	Loans	Grants	Subsidy
1	2	3	4	5	6	7	8	9
<b>C</b>	<b>Working Corporation</b>							
14	Goa Industrial Development Corporation (GIDC)	2014-15	4717.00	2015-16	-	-	-	-
				2016-17	-	-	-	-
<b>D</b>	<b>Non-Working Corporation</b>							
15	Goa Information Technology Development Corporation (GITDC)	First Accounts awaited	-	2006-07	25.00	-	-	-
				2007-08	-	-	-	-
				2008-09	-	-	-	-
				2009-10	-	-	-	-
				2010-11	-	-	1.10	-
				2011-12	-	-	-	-
				2012-13	-	-	-	-
				2013-14	-	-	-	-
				2014-15	-	-	-	-
				2015-16	-	-	-	-
				2016-17	-	-	-	-
	<b>Total</b>		<b>24427.05</b>		<b>554.31</b>	<b>1155.93</b>	<b>32242.08</b>	<b>10238.05</b>

## APPENDIX 3.2

(Referred to in Paragraphs 3.1.1, 3.1.15, 3.1.17 and 3.1.19)

## Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised financial statements/accounts

(Figures in columns (5) to (12) are ₹ in crore)

Sl. No.	Sector/Name of the Company	Year of accounts	Year in which accounts finalised	Paid-up capital	Loans outstanding at the end of year	Accumulated Profit(+)/ Loss(-)	Turnover	Net Profit (+)/ Loss (-)	Net impact of Audit comments	Capital employed	Return on capital employed	Percentage of return on capital employed	Manpower
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>I</b>	<b>Working Companies</b>												
<b>A</b>	<b>AGRICULTURE AND ALLIEED</b>												
1	Goa Forest Development Corporation Limited (GFDCL)	2013-14	2016-17	2.69	0.00	1.13	5.03	-0.02	Comments issued	15.47	-0.02	-0.13	77
2	Goa Meat Complex Limited (GMCL)	2015-16	2016-17	0.62	0.00	1.05	4.92	0.49	Comments issued	10.69	0.49	4.58	53
3	Goa State Horticultural Corporation Limited (GSHCL)	2012-13	2016-17	5.00	1.24	-0.60	67.01	0.56	NRC issued	5.64	0.56	9.93	256
	<b>Sector wise total (A)</b>			<b>8.31</b>	<b>1.24</b>	<b>1.58</b>	<b>76.96</b>	<b>1.03</b>		<b>31.80</b>	<b>1.03</b>	<b>3.24</b>	<b>386</b>
<b>B</b>	<b>FINANCE</b>												
4	EDC Limited (EDCL)	2015-16	2016-17	100.92	53.15	185.64	86.38	42.42	Comments issued	453.21	63.45	14.00	90
5	Goa Handicrafts, Rural and Small Scale Industries Development Corporation Limited (GHRSSIDCL)	2015-16	2016-17	8.00	0.00	-9.81	10.61	-0.86	NRC issued	-1.81	-0.86	-47.51	47
6	Goa State Scheduled Castes and Other Backward Classes Finance and Development Corporation Limited (GSSCOBCFDCL)	2006-07	2017-18	3.38	2.52	-0.79	0.72	0.29	Comments issued	6.07	0.38	6.26	15
7	Goa State Scheduled Tribes Finance and Development Corporation Limited (GSSTFDCL)	2015-16	2016-17	40.50	0.25	0.12	2.33	0.01	NRC issued	41.70	0.01	0.02	21
	<b>Sector wise total (B)</b>			<b>152.80</b>	<b>55.92</b>	<b>175.16</b>	<b>100.04</b>	<b>41.86</b>		<b>499.17</b>	<b>62.98</b>	<b>12.62</b>	<b>173</b>

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<b>C</b>	<b>INFRASTRUCTURE</b>																		
8	Goa State Infrastructure Development Corporation Limited (GSIDCL)	2015-16	2016-17	3.72	427.51	26.17	479.91	5.19	457.40	45.95	10.05								96
9	Info Tech Corporation of Goa Limited (ITCGL)	2009-10	2016-17	16.33	0.00	1.35	6.99	0.22	17.68	0.22	1.24								49
10	Imagine Panaji Smart City Development Limited (IPSCDL)	First account awaited																	3
11	Sewage and Infrastructural Development Corporation Limited (SIDCL)	2015-16	2016-17	7.55	49.48	12.70	5.35	2.12	69.73	2.12	3.04								61
	<b>Sector wise total (C)</b>			<b>27.60</b>	<b>476.99</b>	<b>40.22</b>	<b>492.25</b>	<b>7.53</b>	<b>544.81</b>	<b>48.29</b>	<b>8.86</b>								<b>209</b>
<b>D</b>	<b>SERVICE</b>																		
12	Goa Electronics Limited (GEL)	2015-16	2016-17	1.80	0.00	-21.70	12.55	0.15	-19.90	0.15	-0.75								171
13	Goa Tourism Development Corporation Limited (GTDCL)	2016-17	2017-18	22.65	2.17	-4.65	32.29	1.80	20.17	2.12	10.51								295
14	Kadamba Transport Corporation Limited (KTCL)	2016-17	2017-18	94.64	10.00	-201.76	167.04	-3.53	-27.95	0.98	-3.51								2003
	<b>Sector wise total(D)</b>			<b>119.09</b>	<b>12.17</b>	<b>-228.11</b>	<b>211.88</b>	<b>-1.58</b>	<b>-27.68</b>	<b>3.25</b>	<b>-11.74</b>								<b>2469</b>
<b>II</b>	<b>Working Corporation</b>																		
<b>E</b>	<b>INFRASTRUCTURE</b>																		
15	Goa Industrial Development Corporation (GIDC)	2014-15	2015-16	47.17	0.00	56.12	31.62	0.68	103.28	0.68	0.66								184
	<b>Sector wise total (E)</b>			<b>47.17</b>	<b>0.00</b>	<b>56.12</b>	<b>31.62</b>	<b>0.68</b>	<b>103.28</b>	<b>0.68</b>	<b>0.66</b>								<b>184</b>

Sl. No.	Sector/Name of the Company	Year of accounts	Year in which accounts finalised	Paid-up capital	Loans outstanding at the end of year	Accumulated Profit(+)/ Loss(-)	Turnover	Net Profit (+)/ Loss (-)	Net impact of Audit comments	Capital employed	Return on capital employed	Percentage of return on capital employed	Manpower
<b>III</b>	<b>Non-working Companies</b>												
<b>F</b>	<b>MANUFACTURING</b>												
16	Goa Auto Accessories Limited (GAAL)	2015-16	2016-17	5.59	0.00	-18.11	1.99	-1.12	NRC issued	-10.04	-1.12	-11.16	1
	<b>Sector wise total (F)</b>			<b>5.59</b>	<b>0.00</b>	<b>-18.11</b>	<b>1.99</b>	<b>-1.12</b>		<b>-10.04</b>	<b>-1.12</b>	<b>-11.16</b>	<b>1</b>
<b>IV</b>	<b>Non-working Corporation</b>												
<b>G</b>	<b>INFRASTRUCTURE</b>												
17	Goa Information Technology Development Corporation (GITDC)	First account awaited		0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	
	<b>Sector wise total (G)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
	<b>Grand Total (A+B+C+D+E+F+G)</b>			<b>360.56</b>	<b>546.32</b>	<b>26.86</b>	<b>914.74</b>	<b>48.40</b>		<b>1141.34</b>	<b>115.11</b>	<b>10.09</b>	<b>3422</b>

**APPENDIX-3.3**

*(Referred to in paragraph 3.2.3.4)*

**Details of works awarded without tendering**

Sl. No.	Name of original work	Name of additional work allotted without tendering	Name of contractor	Date of award of additional work	Length of sewer network executed under additional works	Cost of additional work (₹ in crore)
1	Sewage network for south trunk mains, Margao sewer network (Part A)	Sewage network at Bharebhat areas of Arlem village	M/s. Rock Drill Projects Pvt. Ltd.	February 2013	2.78 km	4.28
2	Sewage network for Rumdamol Housing Board phase-I in Navelim	Sewage network at Ram Nagari area of Sao Jose De Areal Village Panchayat in Velim	M/s. Annu Infra Construct India Pvt. Ltd	January 2013	1.5 km	3.02
3	Sewage network for Rumdamol Housing Board phase-I in Navelim	Sewage network near Sharda hotel and surrounding areas in Fatorda	M/s. Annu Infra Construct India Pvt. Ltd.	February 2014	675 m	1.03
4	Sewage network for Rumdamol Housing Board phase-II in Navelim	Balance work of sewage network at Zone III A under Margao Sewerage Project	M/s. Annu Infra Construct India Pvt. Ltd.	January 2013	2.41 km	5.28
5	Sewage network at Zone II (Phase I) at Talaulim and Sinqitim in Navelim Constituency	Sewage network at Fradelim, colvado and surrounding areas	M/s. Creative Entrepreneurs	December 2016	3.20 km	3.71
<b>Total</b>						<b>17.32</b>

*(Source: Information collected by Audit from the records furnished by the Company)*