

TABLE OF CONTENTS		
	Reference to	
	Paragraph	Page
Preface		v
Overview		vii
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
Urban Development Department		
Subject Specific Compliance Audit of Solid Waste Management in Urban Local Bodies in Goa	1.5	3
CHAPTER II		
Revenue Sector		
Revenue receipts	2.1	39
Department of State Tax		
Subject Specific Compliance Audit (SSCA) on Departments' oversight on GST payments and Return filing- Phase II	2.2	46
Department of Captain of Ports		
Undue favour to contractors in award of contracts on nomination basis	2.3	95
Department of Excise		
Short levy of excise duty and health surcharge	2.4	99
Short levy of License fee from the hoteliers	2.5	100
Short levy of license fee	2.6	101
CHAPTER III		
Public Sector Undertakings and Government Commercial & Trading Activities		
Functioning of State Public Sector Undertakings	3.1	103
Finance Department		
Subject Specific Compliance Audit on Loan Management of EDC Limited (2018-23)	3.2	106
Department of Industries		
Idle Expenditure on acquisition of land acquired for expansion of industrial estate	3.3	129
Irregular diversion of funds from Centrally Sponsored Scheme	3.4	131
Electricity Department		
Non-availing of ITC and non-payment of GST by Goa Electricity Department	3.5	134
Finance Department		
Additional expenditure	3.6	136

APPENDICES		
Statement showing year-wise position of inspection reports and paragraphs pending settlement	1.1	141
Statement showing number of paragraphs/reviews in respect of which Government explanatory memoranda had not been received	1.2	143
Details of facilities as per action plan in test checked ULBs	1.3	144
Difference in Generation of Waste Data	1.4	145
Extent of segregation of solid waste	1.5	146
Status of SWM plants taken up by GWMC for waste treatment	1.6	147
Details of inspection carried out by Goa State Pollution Control Board	1.7	148
Arrears of revenue	2.1	149
Details of Limited Audit sample (Other than turnover mismatch)	2.2A	150
Details of Limited Audit sample (Turnover mismatch)	2.2B	157
Sample for Detailed Audit	2.3	158
Results of verification of non-filers of GSTR-3B returns	2.4	159
Results of verification of cancellation of registrations	2.5	160
Case wise details of Limited Audit sample (Other than turnover mismatch)	2.6A	161
Case wise details of Limited Audit sample (Turnover mismatch)	2.6B	220
Non-production of records	2.7	227
Non/Short payment of interest on account of delayed filing of GSTR-3B returns	2.8	235
Mismatch of ITC (other ITC) between GSTR-2A and GSTR-3B Returns	2.9	236
Mismatch in ITC availed on import of goods	2.10	240
Mismatch in ITC availed on ISD	2.11	241
Mismatch in ITC availed under RCM	2.12	243
Mismatch in ITC availed between annual return and audited financial statements	2.13	244
Availment of ineligible ITC	2.14	245
Mismatch in tax liability and tax payment between returns	2.15	249
Mismatch in tax liability under RCM and tax payment between returns	2.16	253

APPENDICES		
Mismatch in payment of tax under RCM	2.17	254
Details of excess payment	2.18	255
Details of short levy with respect to brand (Desmondji Agave 51)	2.19A	256
Details of Short Levy with respect to brand (Desmondji Blue Margarita)	2.19B	258
Details of Short Levy of License Fee in "B" Category Hotels (Excise Station, Pernem) during the period 2019-20 to 2022-23	2.20A	260
Details of Short Levy of License Fee in "C" Category Hotels during 2019-20 to 2022-23 by the Excise Stations Pernem and Margao	2.20B	262
Details of Short Levy of License Fee in 5-Star status Hotel during 2021-22 to 2022-23 (Excise Station, Margao)	2.20C	265
Details of short levy of licence fee from Bar/Bar-cum-restaurant in "A" Class municipalities during 2018-19 to 2022-23	2.21	266
Organisation Chart of EDC Limited	3.1	269
EDC's loan products and schemes	3.2	270
Process of Financing & Recovery	3.3	271
Additional details of excess marks awarded to loan applicants in credit rating	3.4	272
Details of loans with defective security	3.5	273
Additional details of irregular reduction of interest rate on Term Loans	3.6	275
Details of excess waiver given in five OTS cases	3.7	276
Details of ten write off cases with inadequate pursuance despite favourable Court decree	3.8	277
Details of five write off cases without any legal proceedings for loan default	3.9	279
Details of deficient reporting of the defaulters with CICs (like CIBIL) based on data filed in March 2023 (for 30 defaulters test checked in audit)	3.10	280