Table of Contents

	Reference to				
Description	Paragraph	Page			
Preface	V				
Overview	view vii-xiv				
Chapter-I: General					
Introduction	1.1	1			
Receipts and Expenditure	1.2	2			
Authority for audit	1.3	5			
Planning and conduct of audit	1.4	6			
Lack of response of Government to Audit	1.5	7			
Response of Departments to Draft Audit Observations and Detailed Compliance Audit Observations	1.6	8			
Follow-up on Audit Reports	1.7	9			
Equity holding and Loans in State Public Sector Enterprises	1.8	14			
Submission of accounts by State Public Sector Enterprises	1.9	15			
Water Supply and Sanitation Department					
Chapter-II: Evaluation of schemes for installation of Water Treatment Plants	2.1 to 2.6	19			
Excise and Taxation Department					
Chapter-III: Transitional Credit under Goods and Services Tax	3.1 to 3.13	31			
Chapter-IV: Processing of refund claims under Goods and Services Tax	4.1 to 4.10	57			
Power Department					
Chapter-V: Execution of Transmission Works - Punjab State Transmission Corporation Limited	5.1 to 5.4	71			
Welfare of Scheduled Castes and Backward Classes Department					
Chapter-VI: Disbursement and recovery of financial assistance - Punjab Scheduled Castes Land Development and Finance Corporation	6.1 to 6.5	83			

i

Description	Reference to				
Description	Paragraph	Page			
Chapter-VII: Compliance Audit Observations (Departments)					
Agriculture and Farmers' Welfare Department					
Idle expenditure	7.1	99			
Cooperation Department					
Suspected misappropriation of Pay and General Provident Fund	7.2	101			
Public Works Department (Buildings and Roads)					
Creation of infrastructure out of Central Road and Infrastructure Fund	7.3	104			
Technical Education and Industrial Training Depart	ment				
Idle expenditure on non-functional building of Industrial Training Institute	7.4	113			
Unjustified expenditure on purchase of desks/chairs in excess of immediate requirement	7.5	115			
Suspected misappropriation of Government money	7.6	118			
Water Resources Department					
Idle expenditure	7.7	120			
Water Resources and Finance Departments					
Avoidable payment of interest and compensation	7.8	123			
Excise and Taxation Department					
Irregular exemption/concession of tax	7.9	127			
Non-levy of interest	7.10	129			
Non-reversal of input tax credit on shortage of paddy	7.11	130			
Short levy of tax on deficient statutory declaration forms	7.12	132			
Short reversal of input tax credit on tax-free sale	7.13	133			
Non-payment of Goods and Services Tax on passenger transport service	7.14	134			
Irregular grant-in-aid from State Excise receipts	7.15	136			
Revenue, Rehabilitation and Disaster Management Department					
Short levy of Stamp Duty, Registration Fee and Infrastructure Development Fee due to misclassification of properties	7.16	139			
Short levy of Stamp Duty and Registration Fee on lease deeds	7.17	140			

Decemention	Reference to					
Description	Paragraph	Page				
Transport Department						
Non-collection of Social Security Surcharge on motor vehicle tax	7.18	141				
Short/non-realisation of motor vehicle tax and surcharge from tourist permit vehicles	7.19	141				
Chapter-VIII: Compliance Audit Observations (State Public Sector Enterprises)						
Punjab State Transmission Corporation Limited						
Loss of interest	8.1	143				
Punjab State Power Corporation Limited						
Delay in commissioning of Micro Hydel Projects	8.2	144				
Accumulation of penal interest	8.3	146				
Punjab State Warehousing Corporation						
Loss of interest	8.4	149				
Punjab Small Industries and Export Corporation Limited						
Delayed/Short-claiming of extension fee	8.5	150				
Punjab State Grains Procurement Corporation Limited						
Shortages and damage of de-centralised procurement (DCP) wheat	8.6	151				
Punjab State Bus Stand Management Company Limited						
Passenger amenities and upkeep of bus stands	8.7	153				
Appendices						
Glossary						