

TABLE OF CONTENTS

	Reference to	
	Paragraph	Page
Preface		v
Overview		vii

SECTION-A (General, Social and Economic Sectors)

CHAPTER – I INTRODUCTION		
About this Report	1.1	1
Auditee Profile	1.2	1
Audit Coverage	1.3	1
Response of the Government to Audit	1.4	1
Compliance Audits	1.5	2
Action taken on earlier Audit Reports	1.6	2
CHAPTER – II COMPLIANCE AUDIT		
DEPARTMENT OF HEALTH, MEDICAL EDUCATION AND FAMILY WELFARE		
Audit of procurement of machines, equipment and accessories for Dental Institute, Rajendra Institute of Medical Sciences (RIMS), Ranchi	2.1	5

SECTION-B (Revenue Sector)

CHAPTER – I GENERAL		
Introduction	1.1	25
Trend of receipts	1.2	25
Analysis of arrears of revenue	1.3	29
Follow up on Audit Reports- summarised position	1.4	30
Response of the Departments/Government to audit	1.5	31
Results of audit	1.6	32
Coverage of this Section	1.7	32
CHAPTER – II COMPLIANCE AUDIT		
COMMERCIAL TAXES DEPARTMENT		
Tax administration	2.1	33
Result of audit	2.2	33
Audit of GST refunds	2.3	35

Concealment of sales/purchase turnover under JVAT Act	2.4	46
Non-levy of penalty/interest on enhanced turnover	2.5	47
Non/short levy of interest on disallowed exemptions and concessions	2.6	48
Irregularities in grant of Input Tax Credit (ITC)	2.7	49
Incorrect determination of gross turnover (GTO)/taxable turnover (TTO)	2.8	50
Application of incorrect rate of tax	2.9	51
Short levy of tax	2.10	53
Under assessment of Central Sales Tax	2.11	53
MINES AND GEOLOGY DEPARTMENT		
Status of mining receipts in Jharkhand	2.12	54
Tax administration	2.13	55
Result of Audit	2.14	56
Application of incorrect rate of royalty	2.15	56
EXCISE AND PROHIBITION DEPARTMENT		
Tax administration	2.16	58
Results of audit	2.17	58
Short lifting of liquor by retail vendors	2.18	59

SECTION-C
(State Public Sector Enterprises)

CHAPTER – I		
Functioning of State Public Sector Enterprises	1.1	61
Investment in Government Companies	1.1.2	63
Return from Government Companies	1.1.3	67
Operating efficiency of Government Companies	1.1.4	71
Audit of Public Sector Enterprises	1.1.5	79
Appointment of Statutory Auditors of Public Sector Enterprises	1.1.6	79
Reconciliation with the Finance Accounts of the Government of Jharkhand	1.1.7	80
Submission of accounts by SPSEs	1.1.8	80
Follow up action on Audit Reports	1.1.9	82
CHAPTER – II COMPLIANCE AUDIT		
DEPARTMENT OF FOREST, ENVIRONMENT & CLIMATE CHANGE		
Audit of “Marketing, sales and inventory management by Jharkhand State Forest Development Corporation Limited”	2.1	85

APPENDICES (SECTION A)

Appendix no.	Description	Reference to	
		Paragraph	Page
2.1.1	List of major findings of the committee constituted by the Secretary, Health, Medical Education and Family Welfare Department, Government of Jharkhand	2.1.1	101
2.1.2	Deficiencies noticed during physical verification of dental chairs, dental van and RVGs	2.1.6	102
2.1.3	List showing non-levy of penalty for delayed supply of equipment	2.1.7	104
2.1.4	List of dental equipment purchased during 2014-19 but not found entered in any stock register	2.1.8	105
2.1.5	List of equipment not found in joint physical verification	2.1.8	112
2.1.6	List of sets of equipment not found in the form of sets during physical verification	2.1.8	113

APPENDICES (SECTION C)

Appendix no.	Description	Reference to	
		Paragraph	Page
1.1.1	Summarised financial results of Power Sector SPSEs for the latest year for which accounts were finalised	1.1.2	114
1.1.2	Statement showing position of equity and outstanding loans relating to SPSEs (Non Power Sector) as on 31 March 2019	1.1.3	117

