

Report for the Quarter ended 31.12.19 (ES-PSUs)

| | | | | | | | | |
|---------------------------------------|--|---------------|----------------|----------------|-----------------|-------|-------|-------|
| 1. | Office Name: | | | | | | | |
| 2. | Quarter: | | | | | | | |
| 3. | Human Resource | Social Sector | General Sector | Revenue Sector | Economic Sector | | | Total |
| a. | Sanctioned Strength | | | | 182 | | | |
| b. | Persons in Position | | | | 111 | | | |
| c. | Persons deployed at IIQ | | | | 48 | | | |
| d. | Persons deployed for field audit | | | | 63 | | | |
| 4. | Implementation of Audit Plan | Social Sector | General Sector | Revenue Sector | Economic Sector | | | Total |
| | | | | | PSUs | Other | Total | |
| a. | No of Units under audit jurisdiction | | | | | | | |
| | Category A | | | | 348 | | | |
| | Category B | | | | 339 | | | |
| | Category C | | | | 462 | | | |
| b. | Units Planned for Compliance Audit | | | | | | | |
| | Category A | | | | 167 | | | |
| | Category B | | | | 120 | | | |
| | Category C | | | | 161 | | | |
| c. | No. of units for which compliance audit completed during quarter* | | | | | | | |
| | Category A | | | | 25 | | | |
| | Category B | | | | 37 | | | |
| | Category C | | | | 91 | | | |
| d. | Cumulative completion up to this quarter | | | | | | | |
| | Category A | | | | 155 | | | |
| | Category B | | | | 97 | | | |
| | Category C | | | | 118 | | | |
| e. | Units planned for IT Audit during FY | | | | | | | |
| f. | No. of units for which IT Audit completed during the Quarter of FY | | | | | | | |
| *It includes implementing units also. | | | | | | | | |

| 5A | | Issue of Inspection Reports (IRs) | | | | | |
|----|---|---|-------------------------------------|-------------------------------|-----|-----|----|
| | | Social | Gen | Eco | Rev | | |
| a. | No. of IRs pending to be issued in beginning of quarter | | | | | | 37 |
| b. | No. of audits conducted during the period for which IR is to be issued | | | | | | 38 |
| c. | No. of IRs issued during the quarter, of which | | | | | | 47 |
| | No. of IRs issued after 30 days of completion of audit | | | | | | 9 |
| d. | Number of IRs pending for issue as on the last day of Quarter: | | | | | | 28 |
| e. | Number of IRs having only minor observations (Not with any part II-A paras) | | | | | | 17 |
| f. | Number of IRs with nil observations (Nil IRs) | | | | | NIL | |
| 5b | | Issue of Audit Certificates in respect of Externally aided projects | | | | | |
| | No. of Projects due for certification | No. of projects certified | No. of projects yet to be certified | Reasons for shortfall, if any | | | |
| | | | | | | | |
| | | Nil | | | | | |
| | | | | | | | |
| 5C | | Issue of Audit Certificates for centrally sponsored projects | | | | | |
| | No. of Projects due for certification | No. of projects certified | No. of projects yet to be certified | Reasons for shortfall, if any | | | |
| | | | | | | | |
| | | NIL | | | | | |
| | | | | | | | |

| 6.State Finance Report | Due dates of finalisation | Status of finalisation of report |
|--|---------------------------|----------------------------------|
| Finalisation by AG (A&E) | | |
| Appropriation Accounts | | |
| Finance Accounts | | |
| Submission of statement by AG (A&E) to AG (Au) | | |
| Appropriation Accounts | | |
| Finance Accounts | | |
| Return of statements by AG (Au) | | |
| Appropriation Accounts | | |
| Finance Accounts | | |
| Approval of Audit certificate by AG (Audit) for Certification by CAG | | |
| Appropriation Accounts | | |
| Finance Accounts | | |

| | | | |
|-----|---|-------------------|-------------------------|
| 7A. | IRs and Paragraphs Pending settlement (Major Paras) | IRs (sector-wise) | Paragraph (Sector-wise) |
| a. | Opening balance of the quarter | 1164* | 4310* |
| b. | Additions during the quarter | 43 | 305 |
| c. | Settled during the quarter | 24 | 271 |
| d. | Closing balance of the quarter | 1183 | 4344 |
| 7B | Age-wise analysis of outstanding IRs/Paras | | |
| a. | 0 to 1 years | 108 | 822 |
| b. | One to 5 years | 551 | 2344 |
| c. | 5 to 10 years | 407 | 998 |
| d. | 10 years & above | 117 | 180 |

* OPENING BALANCE CHANGE GIDDERBHA POWER LTD कम्पनी, CA-VETTING-I अनुभाग से RAO पटियाला को स्थानांतरित की गयी थी जिसके 4IRs & 8 PARAs पूर्व रिपोर्ट 30.09.2019 में दोनों अनुभागों के सामंजस्य के कारण छुट गए थे

8. No. of Audit Committee Meetings held during the quarter: 4
9. No. of paragraphs settled during Audit Committee meetings: 137 & 1 TAN
10. Number of correspondence/meeting held last quarter with the Finance Secretary and the Chief Secretary for delay in receipt of replies? – Nil
11. Number of PAC/COPU discussion of meetings held during the quarter:

| | PAC | | COPU | |
|--|-------|---------|-------|---------|
| | Paras | Reviews | Paras | Reviews |
| No. of meeting held during quarter | | | | |
| No. on which discussion completed during quarter | | | | |
| No. missed for discussion | | | | |
| Pendency in discussion | | | | |

| | | | |
|-----|---|-----|------|
| 12. | Status of ATNs on Audit Reports | PAC | COPU |
| a. | No. of ATNs outstanding at the beginning of the quarter in PAG's/Ags office | | |
| b. | No. of ATNs received during the quarter | | |
| c. | No. of ATNs cleared during the quarter | | |
| d. | No. of ATNs outstanding | | |

Reasons in brief for pendency of ATNs for more than a month, if any, may be given.

13. Recovery at the instance of audit: (Rs. In lakh)

| | Particular | Social Sector | General Sector | Economic Sector | Revenue Sector |
|-------|--|---------------|----------------|-----------------|----------------|
| (i) | Recovery pointed out during Quarter | - | - | 62.62 | - |
| (ii) | Recovery accepted by audit entitles during Quarter | - | - | 61.07 | - |
| (iii) | Recovery made during the quarter | - | - | 26.59 | - |
| (iv) | Cumulative recovery | - | - | 26.59 | - |

| | | | | | |
|--|--------------|--|--|--|--|
| | for the year | | | | |
|--|--------------|--|--|--|--|

14A Accounts (Separate Audit Reports/comments) of PSUs and State Autonomous Bodies (SAB)

| | Particular | SABs | Companies | Corporations | Reasons for pendency |
|---|---|------|-----------|--------------|----------------------|
| A | No. of SARs/comments of pending for issue at the beginning of the quarter | 4 | 10 | 4 | |
| B | No. of accounts of received during the quarter | 2 | 25 | 0 | |
| C | No. of accounts cleared during the quarter | 3 | 17 | 1 | |
| D | No. of comments pending at the end of quarter(A+B-C) | 3 | 18 | 3 | |
| E | No. of accounts in arrear | 21 | 114 | 4 | |

Note:- Following accounts were issued after a period of 60 days

- 1.PSIDC 2017-18 (82 days)- Delay in receiving of reply from management and statutory Auditor
- 2.PCL 2017-18- delayed receipt of final comment from Hqrs after a delay of 20 days
- 3.Pb.Small scale industries and Export Corp. 2016-17- Accounts were delayed as the replies were received after delay from management
- 4.PSTCL 2018-19(85 days)- Delay in submission of reply statutory Auditors and processing at office
- 5.PUNBUS 2014-15 (148 days)- Delay in submission of reply of reply statutory Auditors and management
- 6-PFL 1996-97 to 1999-2000 (141 days)- Delay due to variation in audit, issue of supplementary draft comments and delay in receipt of reply statutory Auditors and management
- 7.PFC 2017-18 (180 days)- Delay in receipt of reply by statutory Auditors and management and delay in processing at HQ office .

14B Details of SAR of Autonomous bodies

| Issue of SARs in respect of ABs during the quarter | | | | |
|--|----------------|--|----------------------|--|
| | Name of the AB | Date of receipt of accounts during the quarter | Date of issue of SAR | Reasons for delay in issue, if any |
| 1 | RERA 2017-18 | 28.11.19 | 01.10.19 | Delayed in receipt of final comments from Hqrs |
| 2 | PLSA 2017-18 | 18.04.19 | 22.10.19 | Receipt of multiple accounts at the same time |

| | | | | |
|---|--------------|----------|----------|---|
| 3 | PHRC 2018-19 | 06.08.19 | 18.12.19 | - |
|---|--------------|----------|----------|---|

| 15. Group Officer's Supervision | | Group Officer-I | Group Officer-2 | Group Officer-3 | Total |
|---------------------------------|---|-----------------|-----------------|-----------------|-------|
| A | NO. of days' Supervision planned for current FY (Total days for the year) | 84 | | | |
| B | No. of days' Supervision done during quarter | 0 | | | |
| C | No. of days supervision done up to this quarter (cumulative for FY) | 6 | | | |

16. Arrears in finalization of accounts at the end of quarter

| Particular | Working PSUs: | | State Autonomous Bodies | Non-Working PSUs: | |
|---|---------------|--------------|-------------------------|-------------------|--------------|
| | Companies | Corporations | | Companies | Corporations |
| a. No. of PSUs (and accounts) in respect of which accounts are in arrears in beginning of the quarter | 21 (30) | 3 (4) | 8 (23) | 11 (109) | 0 |
| b. A/Cs received during the quarter | 13 | 0 | 2 | 12 | 0 |
| c. No. of A/Cs processed/issued | 7 | 1 | 3 | 7 | 0 |
| d. No. of PSUs in respect of which accounts are in arrears at the end of the quarter | 13 | 3 | 6 | 10 | 0 |
| e. No. of accounts pending at the end of the | 20 | 4 | 21 | 94 | 0 |
| f. No. of PSUs whose accounts are in arrear: | | | | | |
| For one year | 8 | 2 | 2 | 1 | |
| For two to five year | 5 | 1 | 3 | 3 | |

| | | | | | |
|--------------------------|---|---|---|---|--|
| For more than five years | 0 | 0 | 1 | 6 | |
|--------------------------|---|---|---|---|--|

17. Status of processing of DPs/PDPs

| | Particular | Social Sector | General Sector | Economic Sector | Revenue Sector |
|-------|---|---------------|----------------|-----------------|----------------|
| (i) | No. of PDP cases at the beginning of the year | | | 96 | |
| | PDP added | | | 12 | |
| (ii) | PDP cleared/settled | | | 2 | |
| (iii) | PDPs converted into DPs & issued to Govt. | | | 1 | |
| (iv) | PDP at the end, year wise break up | | | 105 | |

(Age wise breakup attached)

18. Status of submission of audit material (DPs/Tas/Pas) for the Audit Reports of Revenue, Non-PSU and PSU sector of the relevant year:

| Report | Target (In Nos.) | | | Target Date for submission | | Material submitted to HQ | | | Reasons for delay, if any |
|------------------|------------------|-----|-----|----------------------------|-----|--------------------------|-----|-----|---------------------------|
| | DPS | Pas | Tas | DPs/Tas | Pas | DPs | Pas | Tas | |
| Civil (non-PSU) | | | | | | | | | |
| Revenue | | | | | | | | | |
| Commercial (PSU) | | | | | | | | | |

19. Status of submission of draft ATIR of PRIs and ULBs (except for Delhi) for the relevant year:

| Year of the ATIR | Target Date for submission (I Journey) | Date of submission | Target Date for submission (II Journey) | Date of submission | Reasons for delay, if any, in or II Journey |
|------------------|--|--------------------|---|--------------------|---|
| | | | | | |
| | | | | | |

20. Status about placement of AR in assembly

| Sl. No. | Name of the Audit Report and Year | When sent to Government/Session in which proposed to be placed | Date of placement |
|---------|-----------------------------------|--|-------------------|
| | | | |

21. Follow up action on the latest Inspection report issued by ADAI (Insp)

| Inspection Report for the | Actionable Areas | Action taken |
|---------------------------|------------------|--------------|
| | | |

| | | |
|--------|--|--|
| period | | |
| | | |
| | | |

22. **Follow up action on the latest Peer Review Report issued by ADAI (Insp)**

| Peer Review Report for the period | Actionable Areas | Action taken |
|-----------------------------------|------------------|--------------|
| | | |
| | | |

23. **Follow up on CAG's instruction issued during his visit, if any**

| CAG's visit (mention the period) | Action Areas | Action Taken |
|----------------------------------|---|---|
| April 22, 2016 | To continue liaison with the State Government for prompt completion of annual accounts of the State PSUs. | A half yearly DO is written at the Pr. AG level to the Chief Secretary, Govt of Punjab and Pr. Secretary (Finance), Govt of Punjab to expedite the clearing of arrear in Accounts. Such DO has been written to both the officers in July 2019. On the basis of the DO, 14 meetings have already been convened by the officers of the State Govt so far to direct the Companies to clear the arrear as soon as possible. |
| | | |

24. **Details (Name/term/work allotted) of consultants hired by the office.**

-----NA----

Age Wise analysis of SIR cases

| Year | Number |
|--------------|------------|
| 2014-15 | 1 |
| 2015-16 | 2 |
| 2016-17 | 11 |
| 2017-18 | 15 |
| 2018-19 | 49 |
| | 27 |
| Total | 105 |