

Table of contents

Description	Reference to	
	Paragraph	Page
Preface	--	vii
Overview	--	ix-xv
PART – I		
Social, General and Economic Sectors (Non-Public Sector Undertakings)		
Chapter-I: Introduction		
Budget profile	1.1	1
Application of resources of the State Government	1.2	1
Persistent excess expenditure	1.3	2
Grants-in-aid from the Government of India	1.4	2-3
Planning and conduct of audit	1.5	3
Significant audit observations and response of the Government to audit	1.6	3-4
Recoveries at the instance of audit	1.7	4
Responsiveness of the Government to audit	1.8	4-5
Status of placement of Separate Audit Reports of autonomous bodies in the State Legislature	1.9	5
Chapter-II: Performance Audit		
SOIL AND WATER CONSERVATION, AND AGRICULTURE AND FARMERS' WELFARE DEPARTMENTS		
Soil and water conservation in Punjab for sustainable agriculture	2.1	7-37
Chapter-III: Compliance Audit		
CIVIL AVIATION DEPARTMENT		
Non-realisation of outstanding Government dues	3.1	39-40
HEALTH AND FAMILY WELFARE DEPARTMENT		
Suspected misappropriation of user charges	3.2	41-42
HOUSING AND URBAN DEVELOPMENT DEPARTMENT		
Optimum Utilisation of Vacant Government Lands	3.3	42-56

Description	Reference to	
	Paragraph	Page
PERSONNEL, AND HOME AFFAIRS AND JUSTICE DEPARTMENTS		
Irregular operation of posts under Apex Scale and Higher Administrative Grade	3.4	57-58
PUBLIC WORKS DEPARTMENT		
Incomplete work due to non-providing of encumbrance free site	3.5	59-61
REVENUE, REHABILITATION AND DISASTER MANAGEMENT DEPARTMENT		
Excess payment of financial assistance from the State Disaster Response Fund	3.6	61-62
SCHOOL EDUCATION AND FINANCE DEPARTMENTS		
Suspected fraudulent drawal and disbursement of pay and allowances	3.7	62-65
TECHNICAL EDUCATION AND INDUSTRIAL TRAINING, AND FINANCE DEPARTMENTS		
Idle expenditure arising from incomplete work for setting up of Institute for Training of Trainers	3.8	66-68
WATER RESOURCES DEPARTMENT		
Undue extra burden on the State exchequer	3.9	68-70
WATER SUPPLY AND SANITATION, HOUSING AND URBAN DEVELOPMENT, AND FINANCE DEPARTMENTS		
Ungainful expenditure on a non-functional sewerage scheme	3.10	70-72
PART - II		
Revenue Sector		
Chapter-I: General		
Trend of revenue receipts	1.1	73-79
Analysis of arrears of revenue	1.2	80
Arrears in assessment	1.3	80-81
Evasion of tax	1.4	81
Refund Cases	1.5	81-82
Response of the Government/Departments towards audit	1.6	82-83
Departmental Audit Committee Meetings	1.6.2	84

Description	Reference to	
	Paragraph	Page
Non-production of records to audit for scrutiny	1.6.3	84
Response of the Departments to draft audit paragraphs	1.6.4	85
Follow up on the Audit Reports – summarised status	1.6.5	85
Analysis of the mechanism for dealing with the issues raised by audit	1.7	86
Inspection Reports	1.7.1	86
Recovery in accepted cases	1.7.2	86-87
Audit planning	1.8	87
Internal Audit	1.9	87-88
Results of audit	1.10	88
Status of local audit conducted during the year	1.10.1	88
Coverage of Part-II (Revenue Sector)	1.10.2	88
Chapter-II: Taxes/VAT on Sales and Trade		
Tax administration	2.1	89
Results of audit	2.2	89-90
Irregular concession/exemption from tax	2.3	90-92
Short reversal of input tax credit on tax free sale	2.4	92
Non-recovery of interest on delayed deposit of TDS	2.5	92-93
Non-creation of tax demand	2.6	93-94
Inadmissible allowance of ITC	2.7	94-95
Non/Short levy of interest	2.8	95-96
Inadmissible input tax credit on furnace oil	2.9	96-97
Non/short levy of fee under the Punjab Infrastructure (Development and Regulation) Act	2.10	97-98
Chapter-III: State Excise		
Tax administration	3.1	99
Results of audit	3.2	99-100
Short realisation of Special Development Fee	3.3	100
Short realisation of Assessed Fee	3.4	101
Non-collection of cow cess on sale of liquor	3.5	102

Description	Reference to	
	Paragraph	Page
Chapter-IV: Stamp Duty		
Tax administration	4.1	103
Results of audit	4.2	103-104
Short-levy of Stamp Duty on Power of Attorney	4.3	105
Non-application of applicable market rates	4.4	105-106
Inadmissible remission of additional stamp duty, Social Infrastructure Cess and Infrastructure Development Fee	4.5	106-107
Short levy of Stamp Duty and Registration Fee due to misclassification of property	4.6	107-108
Levy and Collection of Stamp Duty and Registration Fee on Lease Deeds	4.7	108-115
Chapter-V: Taxes on Vehicles		
Tax administration	5.1	117
Results of audit	5.2	117-118
Short realisation of motor vehicle tax	5.3	118-119
Chapter-VI: Forestry and Wild Life		
Tax administration	6.1	121
Results of audit	6.2	121
Performance Audit on Working of Forest and Wild Life Preservation Department	6.3	122-147
Chapter-VII: Other Tax and Non-Tax Receipts		
Tax administration	7.1	149
Results of audit	7.2	149
Non/short realisation of Entertainment Duty from cable operators	7.3	150-151

Appendices

Sr. No.	Description	Reference to	
		Paragraph	Page
PART-I: Social, General and Economic Sectors (Non-PSUs)			
1.1	Details of performance audits/paragraphs of the Reports of the Comptroller and Auditor General of India for which departmental replies were not received up to 31 March 2020	1.8.2	153-154
1.2	Details of outstanding rent in respect of Hangar No. 2	3.1	155
1.3	Details of short deposit of user charges during the period from April 2017 to January 2018	3.2	156
1.4	Details showing residential and commercial plots sold/ remained unsold	3.3.2.1	157-164
1.5	Details of the sites which could not be sold due to encroachments	3.3.2.2(i)	165-166
1.6	Details showing non-execution of Conveyance Deeds	3.3.4.4	167-169
1.7	Irregular operation of posts of Chief Secretary Grade in Level 17 (Apex Scale)	3.4(i)	170
1.8	Irregular operation of posts of Director General of Police under Higher Administrative Grade (Level-16)	3.4(ii)	171
1.9	Details showing suspected fraudulent drawal and disbursement of pay and allowances in Government High School, Kulgran, District Ropar for the period from December 2015 to December 2019	3.7(i)	172-176
1.10	Statement showing suspected fraudulent drawal of salary in Government Senior Secondary School, Panjola, District Patiala for the period from September 2014 to December 2017	3.7(ii)	177-178
1.11	Extra payment of compensation to land owners	3.9	179
PART-II: Revenue Sector			
2.1	Amount of interest leviable on delayed deposit of TDS	2.5	180
Glossary of abbreviations			181

