

<b>Table of contents</b>		
	<b>Paragraph Number</b>	<b>Page Number</b>
Preface		v
Overview		vii
<b>Part I – Expenditure Audit</b>		
<b>Chapter-I : Introduction</b>		
About this report	1.1	1
Budget profile	1.2	1
Application of resources of the State Government	1.3	2
Persistent savings	1.4	2
Grant-in-aid from Government of India	1.5	4
Authority for conducting Audit	1.6	4
Organisational structure of the Office of the Principal Accountant General (Audit I), Karnataka, Bengaluru	1.7	5
Planning and conduct of Audit	1.8	5
Significant audit observations and response to audit	1.9	5
Responsiveness of Government to Audit	1.10	6
Status of placement of Separate Audit Reports of autonomous bodies in the State Legislature	1.11	7
Year-wise details of performance audits and paragraphs appeared in Audit Report	1.12	8
<b>Chapter –II : Compliance Audit</b>		
<b>Department of Women and Child Welfare</b>		
Thematic Audit on Adequacy (sufficiency and assessment of quality) of Working Women’s Hostels	2.1	9
<b>Department of Agriculture</b>		
Thematic Audit on the Implementation of Per Drop More Crop (micro irrigation) component under Pradhan Mantri Krishi Sinchayee Yojana	2.2	24
<b>Department of Higher Education</b>		
Unproductive expenditure under Scheduled Castes Sub-Plan and Tribal Sub-Plan allocation	2.3	42
Short remittance of receipts by Grant-in-Aid polytechnics	2.4	44
Non-regulation of house rent allowance as per entitlement	2.5	46

<b>Department of Animal Husbandry and Veterinary Services</b>		
Excess expenditure due to incorrect consideration of rate for Vaccine Vial Monitors in Foot and Mouth Disease Control Programme	2.6	48
<b>Department of Health &amp; Family Welfare Services</b>		
Avoidable extra expenditure	2.7	49
<b>Department of Rural Development and Panchayat Raj</b>		
Wasteful expenditure on execution of road works on Forest Land	2.8	51
<b>Part II – Revenue Audit</b>		
<b>CHAPTER-I : General</b>		
Trend of revenue receipts	1.1	55
Analysis of arrears of revenue	1.2	56
Evasion of tax detected by the Departments	1.3	57
Pendency of refund cases	1.4	58
Response of the Government/Departments towards Audit	1.5	58
Analysis of the mechanism for dealing with the issues raised by Audit	1.6	61
Audit Planning	1.7	63
Results of Audit	1.8	63
Coverage of Part-II of this Report	1.9	63
<b>CHAPTER-II : VAT on Sales, Trade, etc. and Goods and Services Tax</b>		
Tax administration	2.1	65
Internal Audit	2.2	65
Goods and Services Tax	2.3	66
Results of Audit	2.4	68
<b>Paragraphs</b>		
Subject Specific Compliance Audit on Transitional Credits	2.5	69
Subject Specific Compliance Audit on GST Refunds	2.6	83
Non-forfeiture of tax collected in excess	2.7	94
Non-payment of tax on sale of liquor	2.8	95
Short-levy of tax due to incorrect allowance of sub-contractor payments	2.9	96
Incorrect/Excess adjustment of credit amount	2.10	97
Short-levy of tax due to excess deduction of labour and like charges	2.11	98

<b>CHAPTER-III : Stamp Duty and Registration Fee</b>		
Tax administration	3.1	99
Internal Audit	3.2	99
Results of Audit	3.3	99
<b>Paragraphs</b>		
Short-levy of Stamp Duty and Registration Fee due to misclassification of documents	3.4	100
Short-levy of Stamp Duty and Registration Fee due to non-disclosure of facts	3.5	102
Short-levy of Stamp Duty and Registration Fee due to undervaluation	3.6	105
Non-levy of additional Stamp Duty	3.7	109
Short-levy of Stamp Duty and Registration Fee on Joint Development Agreements	3.8	111

## List of Appendices

Details	Appendix Number	Page Number
Year-wise breakup of outstanding Inspection Reports and Paragraphs issued upto 31st March 2021	1.1	115
Paragraphs (Excluding General and Statistical) yet to be discussed by PAC as of 31 December 2021	1.2	118
Lacunae in providing prescribed facilities in Working Women's Hostels	2.1	120
Details of physical, financial, and number of micro irrigation beneficiaries covered- district wise- during 2016-21	2.2	121
Details on areas not focused as per MI Policy and Operational Guidelines	2.3	123
Details where manufacturer did not meet his obligations	2.4	126
Number of inspections carried out in Agriculture department	2.5	128
Details of non-remittance of fee by aided polytechnic colleges	2.6	129
Details of audit conducted (2017-18 to 2020-21) and pendency of audit in respect of aided polytechnic colleges	2.7	130
Details of quantity executed for plastering of concrete roof slab for 12 mm	2.8	132
Details of road works	2.9	133