

Table of Contents

Description	Reference to	
	Paragraph	Page
Preface	iii	
Overview	v-x	
Chapter-I: General		
Introduction	1.1	1
Trend of Revenue Receipts	1.2	1
Authority for audit	1.3	10
Planning and conduct of audit	1.4	10
Lack of response of Government to Audit	1.5	11
Response of Departments to Draft Audit Observations and Detailed Compliance Audit Observations	1.6	13
Follow-up on Audit Reports	1.7	13
Excise and Taxation Department		
Chapter-II: Department's Oversight on GST Payments and Return Filing	2.1 to 2.9	17
Finance Department		
Chapter-III: Information Systems Audit of Integrated Financial Management System	3.1 to 3.13	63
Chapter-IV: Compliance Audit Observations (Tax-Revenue Departments)		
Excise and Taxation Department		
Non-levy of interest	4.1	102
Non-levy of fee under Punjab Infrastructure (Development and Regulation) Act	4.2	103
Excess brought forward balance of input tax credit	4.3	104
Omissions in assessments	4.4	105
Allowance of advance tax without payment of tax by the dealers	4.5	107
Short levy of tax on deficient statutory declaration forms	4.6	108
Inadmissible allowance of input tax credit	4.7	109
Irregular allowance of concession of tax on ingenuine 'C' Forms	4.8	110

Description	Reference to	
	Paragraph	Page
Department of Revenue, Rehabilitation and Disaster Management		
Short levy of stamp duty, registration fee and infrastructure development fee on power of attorneys	4.9	111
Short levy of stamp duty, registration fee and infrastructure development fee due to misclassification of properties and incorrect application of collector's rates	4.10	112
Non-levy of stamp duty and registration fee on mortgage	4.11	113
Short levy of stamp duty and registration fee on agreement to sell	4.12	114
Transport Department		
Short/non-realization of motor vehicle tax and surcharge from tourist permit buses and maxi/motor cabs	4.13	115
Short recovery of motor vehicle tax and social security surcharge from goods vehicles	4.14	116
Plying of transport vehicles without mandatory permits	4.15	117
Appendices		119
Glossary		171