



CHAPTER - I
GENERAL

CHAPTER - I : GENERAL

1.1 Trend of Revenue Receipts

1.1.1 The tax and non-tax revenue raised by the Government of Assam (GoA) during the year 2016-17, the State's share of net proceeds of divisible Union taxes and duties assigned to State, Grants-in-aid received from the Government of India (GoI) during the year and the corresponding figures for the preceding four years are given in **Table 1.1.1**.

Table 1.1.1
Trend of Revenue Receipts

(₹ in crore)						
Sl. No.	Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
1.	Revenue raised by the State Government					
	• Tax revenue	8,250.21	8,994.92	9,449.81	10,106.49	12,079.56
	• Non-tax revenue	2,473.59	2,705.03	2,412.89	2,741.56	4,353.13
	Total	10,723.80	11,699.95	11,862.70	12,848.05	16,432.69
	Percentage of increase over previous year	2.08	9.10	1.39	8.31	27.90
2.	Receipts from Government of India					
	• Share of net proceeds of divisible Union taxes and duties	10,601.26	11,574.52	12,283.71	16,784.88	20,188.64 ¹
	• Grants-in-aid	9,365.92	8,938.32	14,035.08	12,824.75	12,598.48
	Total	19,967.18	20,512.84	26,318.79	29,609.63	32,787.12
3.	Total receipts of the State Government (1 and 2)	30,690.98	32,212.79	38,181.49	42,457.68	49,219.81
4.	Percentage of 1 to 3	35	36	31	30	33

Source: Finance Accounts.

Table 1.1.1 indicates that during the year 2016-17, the revenue raised by the State Government (₹ 16,432.69 crore) was 33 per cent of the total revenue receipts as against 30 per cent during the previous year. The balance 67 per cent of the receipts during 2016-17 was from the GoI.

¹ Note: For details, please see statement No.14: Detailed accounts of revenue by minor heads in the Finance Accounts (Volume-2) of Government of Assam for the year 2016-17. Figures under the "share of net proceeds assigned to States" under the major heads -0020-corporation tax, 0021- taxes on income and expenditure, 0028- Other Taxes on Income and Expenditure, 0032-taxes on wealth, 0037-customs, 0038-union excise duties, 0044-service tax and 0045-other taxes and duties on commodities and services booked in the Finance Accounts under 'A- tax revenue' have been excluded from revenue raised by the State Government and included in 'State's share of divisible Union taxes' in the above table.

1.1.2 Details of tax revenue raised during the period 2012-13 to 2016-17 is given in **Table 1.1.2**.

Table 1.1.2
Details of Tax Revenue raised

Sl. No.	Head of revenue	2012-13		2013-14		2014-15		2015-16		2016-17		Percentage of increase(+)/ decrease (-) in 2016-17 over 2015-16
		BE	Actual	BE	Actual	BE	Actual	BE	Actual	BE	Actual	
1.	Taxes on sales, trade etc.	5,980.76	6,223.13	6,835.05	6,848.01	8,367.50	7,351.25	9,810.55	7,493.72	11,582.67	8,751.64	16.79
2.	State Excise	530.00	568.11	609.05	610.26	763.72	664.99	878.77	807.96	1,299.55	963.81	19.28
3.	Stamp duty and Registration fees	151.18	252.29	211.94	251.51	554.33	188.51	362.19	224.83	478.80	226.78	0.86
4.	Taxes and duties on electricity	46.64	41.83	49.24	40.54	56.44	44.00	58.38	48.64	79.75	49.44	1.64
5.	Taxes on vehicles	335.00	328.09	365.38	351.11	441.31	364.53	505.59	442.73	577.81	521.59	17.81
6.	Taxes on goods and passengers	492.75	369.10	482.11	413.89	504.27	396.94	596.00	583.12	729.18	1,069.81	83.46
7.	Other taxes on income and expenditure – Tax on professions, trades, callings and employments	187.16	168.31	181.08	186.36	235.05	191.28	268.36	182.93	303.20	184.27	0.73
8.	Other taxes and duties on commodities and services	13.32	71.11	36.09	47.60	110.39	54.92	68.54	61.09	107.04	78.97	29.26
9.	Land revenue	160.81	145.91	140.34	155.65	201.64	142.32	224.14	229.46	395.59	210.02	- 8.47
10.	Taxes on agricultural income	111.61	82.33	73.50	89.99	110.77	51.07	119.88	32.01	80.71	23.23	- 27.42
	Total	8,009.23	8,250.21	8,983.78	8,994.92	11,345.42	9,449.81	12,892.40	10,106.49	15,634.30	12,079.56	19.52

Source: Annual Financial Statement and Finance Accounts.

The reasons for major variations in respect of tax revenue during 2016-17 over those of 2015-16 as reported by the concerned department(s) were as follows:

State Excise: The increase of revenue was due to restructuring of *ad-valorem* levy, realisation of arrear levy, increase in consumption of liquor and increase of different kinds of fees in respect of label registration, renewal and profile fees.

Taxes on vehicles: The main factors in increase of revenue was registration of vehicles, implementation of new fee structure for temporary registration, agent licence fee (goods and passengers), inspection fee of Motor Vehicles on arrival at dealers' point, inspection and testing fee of Motor Vehicles for new model registration permission and implementation of auction system for allotment of fancy registration mark.

The other Departments had not intimated (February 2018) the reasons for the increase/decrease of their revenue in 2016-17 over 2015-16 despite requests.

1.1.3 Details of non-tax revenue raised during the period 2012-13 to 2016-17 is given in **Table 1.1.3**.

Table 1.1.3
Details of Non-Tax Revenue raised

Sl. No.	Head of revenue	2012-13		2013-14		2014-15		2015-16		2016-17		Percentage of increase(+) / decrease (-) in 2016-17 over 2015-16
		BE	Actual	BE	Actual	BE	Actual	BE	Actual	BE	Actual	
1.	Petroleum	2,582.96	1,589.55	2,285.09	1,791.31	3,200.02	1,421.15	3,200.06	1,672.03	3,583.63	3,101.96	85.52
2.	Interest receipts	503.21	510.21	544.09	418.61	628.63	313.99	515.76	298.80	424.93	475.40	59.10
3.	Dairy development	0.25	0.49	0.28	0.48	9.61	0.43	0.59	0.07	0.58	0.39	457.14
4.	Forestry and wild life	158.71	110.56	195.17	100.92	136.22	115.99	124.34	117.30	995.74	215.85	84.01
5.	Non-ferrous mining and metallurgical industries	1.00	1.10	1.08	0.48	1.35	0.96	0.60	3.31	2.56	5.81	75.52
6.	Miscellaneous general services	0.01	0.01	30.15	60.02	0.01	268.50	73.94	4.81	360.67	-6.15	-227.86
7.	Major and medium irrigation projects	0.46	0.38	0.27	0.43	0.47	0.62	0.53	0.84	0.83	0.47	-44.05
8.	Medical and public health	10.19	12.13	13.31	11.29	14.95	11.38	13.91	15.47	15.29	12.33	-20.30
9.	Co-operation	0.89	0.58	0.56	0.63	0.71	0.47	0.78	0.64	0.64	0.57	-10.93
10.	Public works	3.81	3.32	3.63	2.01	4.09	1.14	2.47	3.84	1.54	3.37	-12.24
11.	Police	30.40	36.22	34.42	59.40	44.63	43.54	73.19	52.62	58.49	52.88	0.49
12.	Other administrative services	71.26	56.75	57.51	62.48	69.92	69.25	76.98	329.16	93.02	210.46	-36.06
13.	Coal and lignite	35.52	43.95	50.00	38.76	54.15	51.22	47.75	32.58	55	36.05	10.65
14.	Roads and bridges	27.37	52.62	101.12	50.40	64.83	42.18	62.10	28.69	156.66	41.10	43.26
15.	Others ²	61.41	55.72	82.82	107.81	68.66	72.07	132.86	181.40	96.94	202.64	11.70
Total		3,487.45	2,473.59	3,400.31	2,705.03	4,298.25	2,412.89	4,325.86	2,741.56	5,846.52	4,353.13	58.78

Source: Annual Financial Statement and Finance Accounts.

The reasons for major variations in respect of non-tax revenue during 2016-17 over those of 2015-16 as reported by the concerned department(s) were as follows:

Mines and Minerals Department: The increase in revenue under the head 'Petroleum' was due to receipt of arrear payment of royalty due to discount price of crude oil.

The other Departments had not intimated (February 2018) the reasons for increase/decrease of their receipts in 2016-17 over 2015-16 despite requests.

² Others include 30 major head of accounts.

1.2 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2017 in respect of the Finance (Taxation), State Excise, Mines and Minerals and Transport Departments amounted to ₹ 5,096.10 crore of which ₹ 2,023.51 crore was outstanding for more than five years, as detailed in the **Table 1.2**.

Table 1.2
Arrears of revenue

(₹ in crore)					
Sl. No.	Heads of Revenue	Name of Department	Total Amount outstanding as on 31 March 2017	Amount outstanding for more than five years as on 31 March 2017	Replies of the Departments
1	Tax on Agricultural Income	Finance (Taxation) Department	52.62	49.26	The total arrear outstanding as on 31 March 2017 of ₹ 5,079.36 crore was attributable to: <ul style="list-style-type: none"> ▪ Some amount of dues become arrears when the amount is not paid by the dealers on due date. The assessing officer issue notices to the defaulters for payment of arrears. ▪ For amount which cannot be realised by the assessing officers <i>in spite of</i> all efforts, arrear certificates are issued by the assessing officers to the <i>bakjai</i> officers for realisation of the amount and these amounts remain as arrear with Superintendent of Taxes (Recovery) till recovery of arrear amount. ▪ Pending of cases, involving arrear of revenue, in High Court/ Supreme Court/ Board of Revenue and with appellate /revision authority. ▪ Untraceability of dealers.
2	Professional Tax		2.03	1.24	
3	Land Revenue		2,080.90	1,046.40	
4	Taxes on sales, trade, etc.		2,844.99	862.18	
5	Taxes on Goods and Passengers		93.50	44.71	
6	Other Taxes on Commodity and Services		5.32	3.01	
7	State Excise	Excise Department	1.58	1.58	Though Excise levies are prepaid, due to non-payment of renewal licence fee by M/s Nixil Pharmaceuticals, Balipara, Tezpur, the total arrear outstanding as on 31 March 2017 was ₹ 1.58 crore. The licensee is now non-functional.
8	Non-ferrous Mining and Metallurgical Industries	Mines and Minerals Department	1.11	1.11	Non-payments of royalty on limestone by NECEM Cements Ltd. and Vinay Cements Ltd.
9	Taxes on vehicles	Transport Department	14.05	14.02	Shortage of Enforcement Personnel/staff and inadequate infrastructure in respect of Enforcement drives.
Total			5,096.10	2,023.51	

The replies of the departments capture the reasons for long standing arrears of revenue. The fact remains that recovery of ₹ 2,023.51 crore was pending for more than five years. Clearance of arrears of such magnitude requires focused efforts from each department and a push for coordination with other departments such as banks, police department and quasi-judicial/ judicial bodies involved in the process of recovery. Total arrears of ₹ 5,096.10 crore were pending with the departmental

authorities as on 31 March 2017. As can be seen from table 1.1.1, this amounts to 31 *per cent* of the total revenue raised by the GoA in 2016-17.

1.3 Arrears in Assessments

The details of arrears in assessments pending at the beginning of the year, cases becoming due for assessments during the year, cases disposed off during the year and number of cases pending for assessment at the end of the year as furnished by the Finance (Taxation) Department in respect of Sales Tax, Motor Spirit Tax, Luxury Tax and Tax on works contracts are given in **Table 1.3**:

Table 1.3
Arrears in assessments

Head of revenue	Arrears of assessment due as on 31 March 2016	New cases due for assessments during 2016-17	Total assessment due	Cases disposed off during 2016-17	Balance at the end of the year	Percentage of disposal (col. 5 to 4)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Sales Tax (AGST/AVAT/CST Acts)	16,834	14,385	31,219	15,952	15,267	51.10
APTC & E Tax Act	25,446	25,639	51,085	23,493	27,592	45.99
Entry Tax Act	3,338	1,382	4,720	1,601	3,119	33.92
Luxury (Hotel & Lodging Houses) Act	425	306	731	301	430	41.18
Electricity Duty Act	2,408	365	2,773	285	2,488	10.28
Taxation (on Specified Lands) Act	514	627	1,141	520	621	45.57
Agricultural Income Tax Act	1,041	762	1,803	465	1,338	25.79
Total	50,006	43,466	93,472	42,617	50,855	45.59

The assessments pending at the end of the year increased over the previous year in respect of all the cases except Sales Tax and Entry Tax. The percentage of disposal against Electricity Duty Act was particularly poor (10.28 *per cent*). Further, the percentage of overall disposal compared to the cases due for assessment was only 45.59 *per cent* which resulted in increase of arrears of assessment. Pendency in assessment may result in non/short realisation of Government revenues and further accumulation in arrears of revenue.

1.4 Evasion of tax detected by the Department

The details of cases of tax evasion detected by the Finance (Taxation) Department and State Excise Department, cases finalised and the demands for additional tax raised as reported by the departments are given in **Table 1.4**.

Table 1.4
Evasion of tax

Head of revenue	Cases pending as on 31 March 2016	Cases detected during 2016-17	Total	Number of cases in which assessment/ investigation completed and additional demand with penalty etc. raised		Number of cases pending for finalisation as on 31 March 2017
				Number of cases	Amount of demand (₹ in crore)	
Sales Tax/ VAT	291	2,442	2,733	2,369	18.27	364
State Excise	04	--	04	04	43.94	00
Total	295	2,442	2,737	2,373	62.21	364

The departments detected 2,442 cases of tax evasion in 2016-17 and raised additional demand of ₹ 62.21 crore during the year. However, the cases pending at the end of the year stood at 364 against 295 cases in the previous year. The departments need to make concerted efforts to clear the pending cases.

1.5 Pendency of refund cases

The number of refund cases pending at the beginning of 2016-17, claims received during the year, refunds allowed during the year and the cases pending at the close of 2016-17, as reported by the Finance (Taxation) Department is given in **Table 1.5**.

Table 1.5
Details of pendency of refund cases

Sl. No.	Particulars	(₹ in crore)	
		No. of cases	Amount
1.	Claims outstanding at the beginning of the year	57	67.83
2.	Claims received during the year	87	109.50
3.	Refunds allowed during the year	85	42.14
4.	Balance outstanding at the end of the year	59	135.19

The Assam Value Added Tax Act provides for the payment of interest at the rate of nine *per cent* per annum in case of refund, if the amount is not refunded to the dealer within 90 days from the date of any order, authorising such refund. The Department, therefore, needs to put in place a mechanism to monitor the pendency of refund cases to ensure that there is no delay in refund of dues, so that payment of interest is avoided.

1.6 Response of Government/departments towards audit

The Accountant General (Audit), Assam (AG) conducts periodical inspection of the Government offices to test check their transactions and verify the maintenance of important accounts and other records as prescribed under the extant rules and procedures. These inspections are followed up with the Inspection Reports (IRs), incorporating irregularities detected during the inspection and not settled on the spot, which are issued to the heads of the offices inspected with copies to the higher authorities for taking prompt corrective action. The heads of the offices are required to promptly comply with the observations contained in the IRs, rectify the defects

and omissions and report compliance through initial replies to the AG within one month from the date of issue of the IRs.

With respect to IRs issued upto December 2016, the position was that 4,018 paragraphs pertaining to 1,005 IRs involving ₹ 7,524.37 crore remained outstanding at the end of June 2017 as shown in **Table 1.6**, alongwith the corresponding figures for the preceding two years.

Table 1.6
Details of pending IRs

	June 2015	June 2016	June 2017
Number of IRs pending for settlement	867	918	1,005
Number of outstanding audit paragraphs	3,281	3,521	4,018
Amount of revenue involved (₹ in crore)	6,943.11	7,169.23	7,524.37

1.6.1 The department-wise details of the IRs and paragraphs outstanding as on 30 June 2017 and the amounts involved is given in **Table 1.6.1**.

Table 1.6.1
Department-wise details of outstanding IRs

Sl. No.	Name of the Department	Nature of receipts	Numbers of outstanding IRs	Numbers of outstanding audit paragraphs	(₹ in crore)
					Money value involved
1.	Finance (Taxation)	Taxes on sales, trade etc.	243	1,568	718.88
		Agricultural Income Tax	14	37	7.89
		Other Taxes	94	307	77.96
2.	Excise	State Excise	106	463	300.32
3.	Transport	Taxes on Motor Vehicles	129	456	53.97
4.	Stamp and Registration	Stamps and Registration fees	106	222	8.92
5.	Mines and Minerals	Non-ferrous mining and metallurgical industries	13	66	6,169.27
6.	Environment and Forests	Forestry and Wild Life	300	899	187.16
Total			1,005	4,018	7,524.37

Audit did not receive even the first replies from the heads of offices within one month from the date of issue of the IRs in respect of 91 IRs issued during 2016-17. Further, the large pendency of IRs/paragraphs due to non-receipt of replies is indicative of the fact that the heads of offices did not initiate action to rectify the defects, omissions and irregularities pointed out by the AG in the IRs.

1.6.2 Departmental Audit Committee meetings

The Government set up audit committees to monitor and expedite the progress of the settlement of the IRs and paragraphs. The details of the audit committee meetings held during 2016-17 and the paragraphs settled as a consequence thereof is given in **Table 1.6.2**.

Table 1.6.2
Details of Departmental ACMs

Sl. No.	Head of revenue	Number of meetings held	Number of paras settled	(₹ in crore)
				Amount
1.	State Excise	01	27	0.40
Total		01	27	0.40

During the year only one ACM was held in which 208 paras were discussed and 27 paras (13 *per cent*) were dropped on the basis of replies furnished by the Excise Department.

Further, in view of the increasing trend of outstanding IRs/audit paragraphs (refer para 1.6.1), the Government may consider fixing a minimum of one Audit Committee Meeting (ACM) to be conducted each year for every department to facilitate timely disposal of audit IRs/paragraphs.

1.6.3 Response of the Departments to the draft audit paragraphs

The draft audit paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India are forwarded by the AG to the Principal Secretaries/Secretaries of the concerned Department, drawing their attention to audit findings and requesting them to send their response within six weeks. The fact of non-receipt of the replies from the Government/Department is invariably indicated at the end of such paragraphs included in the Audit Report.

Between April and August 2017, 37 draft paragraphs and a Performance Audit (PA) on 'Working of Geology and Mining Department, Assam' were sent to the Principal Secretaries/Secretaries of the respective Departments by name. The replies furnished by the Departments/Directorates have been appropriately incorporated in the respective paragraphs. In respect of one draft paragraph involving money value of ₹ 16.84 lakh regarding concealment of import of taxable goods, the amount had been fully recovered from the dealer. The Departments/Directorates did not provide replies to 10 draft paragraphs and the same have been featured in this Report without the response of the concerned Department/Directorate.

1.6.4 Follow up on the Audit Reports

The internal working system of the Public Accounts Committee (PAC), notified in August 2001 and September 2014, laid down that after the presentation of the Report of the Comptroller and Auditor General of India in the Legislative Assembly, the departments shall initiate action on the audit paragraphs and the action taken explanatory notes thereon should be submitted by the Government within three months of tabling the Reports, for consideration of the Committee. In spite of these provisions, the explanatory notes on audit paragraphs of the Reports were being delayed inordinately. 168 paragraphs included in the Reports of the Comptroller and Auditor General of India on the Revenue Sector of the Government

of Assam for the years ended 31 March 2012-16 were placed before the State Legislature between August 2013 and May 2017. In none of the cases, action taken explanatory notes of the Departments were received within the stipulated time line.

During 2016-17, the PAC discussed 22 paragraphs in respect of Agricultural Income Tax under Finance (Taxation) Department for the Audit Reports 1990-91, 1991-92, and 1992-93 and the recommendations of the PAC were received in March 2017.

1.7 Analysis of the mechanism for dealing with the issues raised by Audit

To analyse the system of addressing the issues highlighted in the IRs/Audit Reports by the departments/Government, the action taken on the paragraphs and PAs included in the Audit Reports of the last five years for one department is evaluated in detail and included in this Audit Report.

Paragraphs 1.7.1 and 1.7.2 discuss the performance of **Excise Department** in respect of the cases detected in the course of local audit during the last five years and also the cases included in the Audit Reports for years 2011-12 to 2015-16.

1.7.1 Position of Inspection Reports

The summarised position of IRs issued during the last five years, paragraphs included in these IRs and their status as on 31 March 2016 in respect of Excise Department are tabulated in **Table 1.7.1**.

Table 1.7.1

Position of Inspection Reports

(₹ in crore)

Year	Opening Balance			Addition during the year			Clearance during the year			Closing Balance		
	IRs	Paras	Money value	IRs	Paras	Money value	IRs	Paras	Money value	IRs	Paras	Money value
2011-12	52	166	7.85	11	71	55.90	-	05	0.03	63	232	63.72
2012-13	63	232	63.72	10	60	20.10	08	62	1.59	65	230	82.23
2013-14	65	230	82.23	18	93	15.48	16	63	1.16	67	260	96.55
2014-15	67	260	96.55	21	103	198.30	-	23	17.15	88	340	278.00
2015-16	88	340	278.00	19	129	19.82	08	29	1.50	99	440	296.00

It is evident from the above table that, against 52 outstanding IRs with 166 paragraphs at the beginning of 2011-12, the number of outstanding IRs increased to 99 with 440 paragraphs at the end of 2015-16.

Five ACMs between the Department and AG's office were held to settle the old paragraphs during 2011-16 as a result of which 113 paragraphs could be settled. This was out of a total of 182 paragraphs cleared during the same period.

1.7.2 Recovery of accepted cases

The position of paragraphs included in the Audit Reports of the last five years, those accepted by Excise Department and the amount recovered there against are given in **Table 1.7.2**.

Table 1.7.2

						(₹ in crore)
Year of Audit Report	Number of paragraphs included	Money value of the paragraphs	Number of paragraphs accepted	Money value of accepted paragraphs	Amount recovered	Cumulative position of recovery of accepted cases as of 31 March 2016
2011-12	09	45.19	--	--	--	0.045
2012-13	01 ³	1,115.43	--	--	--	
2013-14	08	1.84	01	0.30	0.005	
2014-15	09	176.56	02	0.71	0.03	
2015-16	08	3.13	03	0.80	0.01	

It is evident from the above table that the progress of recovery even in accepted cases was very slow during the last five years. The Department should take immediate action to pursue and monitor recovery of the dues involved at least in the accepted cases.

1.7.3 Action taken on the recommendations accepted by the Government/Departments.

The PAs conducted by the AG are forwarded to the concerned departments with a request to furnish their replies. These PAs are further discussed at an exit conference and the department's views received during the exit conference and at other points of time are included while finalising the PAs for the Audit Reports. Besides, Audit also makes recommendations against any specific issues brought out in the PAs wherever appropriate.

During 2012-13, a PA on 'Receipts under State Excise' was carried out wherein 24 recommendations were suggested to the Excise Department. The Department reported that action was taken against the recommendations and also against other paragraphs featured in the PA (details are given in *Appendix – I*). It is observed that overall, the Department had taken positive steps to streamline its system and procedures in the light of audit concerns brought out in the said PA. In this regard, Audit suggests that the Department may expedite the approval of the government where required, with respect to those issues brought out in the PA.

³ PA on 'Receipts under State Excise'.

1.8 Audit Planning

For the purposes of audit, the offices under various departments are categorised as 'high', 'medium' and 'low' risk units according to their quantum of revenue collection, past nature and trends of audit observations and other parameters. The annual audit plan of the AG is prepared on the basis of risk analysis which *inter-alia* includes critical issues in government revenue and tax administration i.e. budget speech, white paper on state finances, Reports of the Finance Commission (State and Central), recommendations of the Taxation Reforms Committee, statistical analysis of revenue earnings during the past five years, factors in tax administration and audit coverage and its impact during past five years.

During 2016-17, against a total of 342 auditable offices, 108 offices were due for audit during the year as against which the annual audit plan provided for the audit of 92 offices. The details are given in *Appendix – II*.

Besides, the above audits, one Performance Audit (featured in paragraph 6.2 of this Report) was also taken up during the year.

1.9 Results of Audit

1.9.1 Position of audit conducted during the year

Test check of records of 92 offices of Finance (Taxation), State Excise, Transport, Environment and Forests and other departmental offices conducted during 2016-17 detected under assessment/short levy/loss of revenue aggregating ₹ 404.68 crore in 632 cases. During the course of the year, the departments concerned accepted under assessment and other deficiencies of ₹ 3.46 crore involving 71 cases pointed out in audit during 2016-17. The departments collected ₹ 0.49 crore in 31 cases during 2016-17, pertaining to the audit findings of previous years.

1.9.2 Coverage of this Report

This Report contains 35 paragraphs suitably clubbed into appropriate captions and a PA on 'Working of Geology and Mining Department, Assam', having a total financial effect of ₹ 1,418.93 crore of which the departments accepted cases involving revenue of ₹ 1,413.77 crore and recovered revenue of ₹ 2.02 crore. In addition, financial irregularities of ₹ 0.19 crore was accepted by the Transport Department.

