

CHAPTER-I : GENERAL

1.1 Trend of revenue receipts

1.1.1 The tax and non-tax revenue raised by the Government of Rajasthan during the year 2018-19, the State's share of net proceeds of divisible Union taxes and duties assigned to the State and grants-in-aid received from the Government of India during the year and corresponding figures for the preceding four years are mentioned in the Table 1.1.1.

Table 1.1.1

(₹ in crore)

Sl. no.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	Revenue raised by the State Government					
	• Tax revenue ¹	38,672.87	42,712.92	44,371.66	50,605.41	57,380.34
	• Non-tax revenue ²	13,229.50	10,927.87	11,615.57	15,733.72	18,603.01
	Total	51,902.37	53,640.79	55,987.23	66,339.13	75,983.35
2	Receipts from the Government of India					
	• Share of net proceeds of divisible Union taxes and duties ³	19,817.04	27,915.93	33,555.86	37,028.01	41,852.35
	• Grants-in-aid ⁴	19,607.50	18,728.40	19,482.91	23,940.04	20,037.32
	Total	39,424.54	46,644.33	53,038.77	60,968.05	61,889.67
3	Total revenue receipts of the State Government (1 and 2)	91,326.91	1,00,285.12	1,09,026.00	1,27,307.18	1,37,873.02
4	Percentage of 1 to 3	57	53	51	52	55

The above table indicates that there was continuous increase in collection of revenue during the last five years. The revenue raised by the State Government (₹ 75,983.35 crore) was 55 per cent of the total revenue receipts (₹ 1,37,873.02 crore) during the year 2018-19. The balance 45 per cent of receipts during 2018-19 was from the Government of India by way of share of net proceeds of divisible Union taxes and duties and grants-in-aid.

¹ For details, please see table Number 1.1.2 of this chapter.

² For details, please see table Number 1.1.3 of this chapter.

³ For details, please see Statement Number 14 - Detailed accounts of revenue by minor heads in the Finance Accounts of the Government of Rajasthan for the year 2018-19. Figures under the head 0005 - Central Goods and Service Tax, 0008 - Integrated Goods and Service Tax, 0020 - Corporation Tax, 0021 - Taxes on income other than corporation Tax, 0022 - Taxes on agriculture income, 0032 - Taxes on wealth, 0037 - Customs, 0038 - Union excise duties and 0044 - Service Tax and 0045 - Other Taxes and Duties on Commodities and Services - share of net proceeds assigned to State booked in the Finance Accounts.

⁴ For details, please see Statement Number 14 of Finance Accounts of the Government of Rajasthan for the year 2018-19 major Head - 1601.

1.1.2 The details of the revised budget estimates (RE), and the actual receipts in respect of the tax revenue raised during the period 2014-15 to 2018-19 are given in the table 1.1.2.

Table 1.1.2

(₹ in crore)

Sl. no.	Heads of revenue	RE Actual	2014-15	2015-16	2016-17	2017-18	2018-19	Percentage of increase (+) / decrease (-) in 2018-19 over 2017-18
1	Taxes on sales, trade, etc.	RE	24,120.00	27,635.00	27,767.60	18,800.00	15,900.00	
		Actual	22,644.89	24,878.67	27,151.54	18,285.44	14,225.31	(-)22.20
	Central sales tax	RE	1,505.00	1,615.00	1,227.40	700.00	600.00	
		Actual	1,525.02	1,466.10	1,406.88	722.80	565.65	(-)21.74
2	State Goods and Service Tax.	RE	-	-	-	11,700.00	23,500	
		Actual	-	-	-	12,137.02	22,938.33	(+)88.99
3	State excise	RE	5,330.00	6,350.00	7,600.00	7,800.00	9,300	
		Actual	5,585.77	6,712.94	7,053.68	7,275.83	8,694.10	(+)19.49
4	Stamp duty and registration fee							
	Stamps-judicial	RE	156.66	105.00	103.34	92.58	104.07	
		Actual	54.27	97.45	73.94	59.78	60.70	(+)1.54
	Stamps-non-judicial	RE	2,823.35	2,785.00	2,701.00	3,346.15	4,035.94	
		Actual	2,705.10	2,574.88	2,502.86	3,070.79	3,255.34	(+)6.01
	Registration fee	RE	520.00	560.00	445.66	611.27	609.99	
Actual		429.52	561.67	476.45	544.21	569.99	(+)4.74	
5	Taxes on motor vehicles	RE	2,800.00	3,300.00	3,650.00	4,300.00	5,000	
		Actual	2,829.86	3,199.44	3,622.83	4,362.97	4,576.45	(+)4.89
6	Taxes and duties on electricity	RE	1,697.18	2,000.00	2,172.00	3,500.00	2,339.50	
		Actual	1,534.51	1,921.29	738.24	3,376.67	2,147.95	(-)36.39
7	Land revenue	RE	324.69	320.00	359.01	566.71	463.16	
		Actual	288.58	272.47	314.69	363.86	289.94	(-)20.32
8	Taxes on goods and passengers	RE	360.00	800.00	750.00	328.00	37.57	
		Actual	956.52	847.72	803.28	340.78	50.79	(-)85.10
9	Other taxes and duties on commodities and services	RE	99.99	171.79	200.00	62.00	28.38	
		Actual	113.68	170.96	220.08	63.93	5.14	(-)91.96
10	Other taxes ⁵ , etc.	RE	50.17	50.20	10.00	10.00	10.00	
		Actual	5.15	9.32	7.19	1.33	0.65	(-)51.13
	Total	RE	39,787.04	45,691.99	46,986.01	51,816.71	61,928.61	
		Actual	38,672.87	42,712.92	44,371.66	50,605.41	57,380.34	(+)13.39
	Percentage of increase of actual over previous year	15.52	10.45	3.88	14.05	13.39		

There had been a continuous increase in overall revenue collection of the taxes during last five years but the collection for each year has been less than the revised estimates. The percentage of growth of revenue, however, declined during the year 2018-19 in comparison to the year 2017-18.

Decrease in Central Sales Tax (21.74 per cent), Taxes on sales, trade, etc. (22.20 per cent) was due to decrease of tax on petrol and diesel by State Government and Central Government. Decrease in Taxes and duties on

⁵ Other taxes include taxes on income and expenditure alongwith taxes on immovable property other than agriculture land.

electricity (36.39 per cent) was due to the fact that payment of urban cess had been exempted on energy consumed in RIICO Industrial Areas situated in any Municipal Area. Increase in State Goods and Service Tax (88.99 per cent) was due to fact that in the year 2017-18 only nine months revenue was taken into account, whereas for the year 2018-19 full year revenue was taken into account. Increase in State Excise (19.49 per cent) was due to implementation of new Excise Policy.

1.1.3 The details of the RE and the actual receipts in respect of the non-tax revenue raised during the period 2014-15 to 2018-19 are given in the table 1.1.3.

Table 1.1.3

(₹ in crore)

Heads of revenue	RE Actual	2014-15	2015-16	2016-17	2017-18	2018-19	Percentage of increase (+)/ decrease (-) in 2018-19 over 2017-18
Non-ferrous mining and metallurgical industries	RE	3,566.00	4,250.00	4,200.00	4,900.00	6,000.00	
	Actual	3,635.46	3,782.13	4,233.74	4,521.52	5,301.48	(+)17.25
Interest receipts	RE	1,959.83	1,860.58	2,002.97	4,924.14	5,810.44	
	Actual	2,065.39	1,982.39	1,933.37	4,858.90	5,790.87	(+)19.18
Miscellaneous general services	RE	920.88	885.72	859.39	888.31	1,171.34	
	Actual	963.85	700.90	660.70	762.36	783.86	(+)2.82
Police	RE	220.10	213.00	220.15	333.73	360.95	
	Actual	240.03	162.02	190.78	296.56	345.38	(+)16.46
Other administrative services	RE	107.19	162.44	222.35	228.41	258.82	
	Actual	133.21	161.98	210.51	207.55	246.49	(+)18.76
Major and medium irrigation	RE	90.90	112.50	129.79	90.30	115.26	
	Actual	67.08	68.72	112.77	277.72	179.31	(-)35.43
Forestry and wild life	RE	80.20	111.65	123.95	173.82	154.01	
	Actual	89.31	133.75	113.00	182.26	147.45	(-)19.10
Public works	RE	74.76	79.51	95.30	107.37	126.50	
	Actual	71.74	97.89	84.31	109.26	125.92	(+)15.25
Medical and public health	RE	105.07	108.99	115.74	152.34	166.01	
	Actual	116.43	119.21	125.39	130.67	163.59	(+)25.19
Co-operation	RE	16.52	14.52	41.25	47.75	29.02	
	Actual	16.88	14.64	44.10	63.11	22.24	(-)64.76
Other non-tax receipts ⁶	RE	6,327.04	4,072.75	4,458.43	4,813.11	5,774.05	
	Actual	5,830.12	3,704.24	3,906.90	4,323.81	5,496.42	(+)27.12
Total	RE	13,468.49	11,871.66	12,469.32	16,659.28	19,966.44	
	Actual	13,229.50	10,927.87	11,615.57	15,733.72	18,603.01	(+)18.23
Percentage of increase of actual over previous year		(-2.55)	(-17.40)	6.29	35.45	18.23	

It would be seen from above that though the collection of non-tax revenue during 2018-19 was less than the REs, there was overall increase in revenue collection by 18.23 per cent as compared to the previous year. This was mainly due to

⁶ Other non-tax receipts constitute income from petroleum, public service commission, jails, housing, village and small industries, fisheries, dividends and profit, contribution and recoveries towards pension and other retirement benefits, etc.

increase (19.18 per cent) in 'interest receipts' on loan given to electricity companies under Uday Yojana, increase (16.46 per cent) in 'police' was due to increased receipts from police deployed to other State Governments, GOI, PSUs, Banks, Private companies and other agencies. Increase (15.25 per cent) in Public Works was due to increased receipt of agency/percent charges for the work done by department for NHAI. Decrease (64.76 per cent) in Co-operation was due to less receipt of registration fee and other miscellaneous heads. Decrease (19.10 per cent) in Forestry and wild life was due to decline in sale of Tendu Pata.

1.2 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2019 relating to certain principal heads of revenue amounted to ₹ 12,794.49 crore, out of which ₹ 2,289.58 crore was outstanding for more than five years as given in the Table 1.2.

Table 1.2

Sl. no.	Heads of revenue	Total amount outstanding as on 1 April 2018	Total amount outstanding as on 31 March 2019 and percentage of increase in comparison to previous year		Amount outstanding for more than five years as on 31 March 2019
					(₹ in crore)
1	Commercial Taxes	8,717.81	11,325.40	(+)29.91	1,611.26
2	Transport ⁷	60.27	61.01	(+) 1.23	34.47
3	Land Revenue*	543.50	478.80	(-)11.90	274.68
4	Registration and Stamps	454.02	494.72	(+)8.96	87.29
5	State Excise	193.86	194.52	(+) 0.34	192.84
6	Mines, Geology and Petroleum	217.38	240.04	(+)10.42	89.04
	Total	10,186.84	12,794.49	(+)25.60	2,289.58

Source: Furnished by the concerned Departments.

The stages at which arrears were pending for collection though called for (May 2019 and August 2019) have not been received except Mines and Geology Department which informed that amount of ₹ 95.36 crore was covered by various stay orders issued by appellate authorities and courts.

1.3 Arrears in assessments

The details of cases pending at the beginning of the year, cases becoming due for assessment, cases disposed of during the year and number of cases pending for finalisation at the end of the year as furnished by the respective Department in respect of Commercial Taxes, Registration and Stamps and Mines, Geology and

⁷ * The figures shown as outstanding balance(s) on 1 April 2018 were at variance with the balances on 31 March 2018 (Transport ₹ 1.02 crore and Land Revenue ₹ 27.81 crore, Reasons for the variation were not received.

Petroleum are given in the Table 1.3.

Table 1.3

Name of the Department	Opening balance	New cases due for assessment during 2018-19	Total assessments due	Cases disposed of during 2018-19	Balance at the end of the year	Percentage of disposal (col. 5 to 4)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Commercial Taxes	10	5,37,964	5,37,974	5,37,935	39	99.99
Registration and Stamps ⁸	3,988	5,819	9,807	4,827	4,980	49.22
Mines, Geology and Petroleum	6,102	11,645	17,747	12,166	5,581	68.55

Source: Furnished by the concerned Departments.

It can be seen that Commercial Taxes Department has performed exceedingly well to clear all the cases including those under deemed assessment scheme. Disposal of cases was much lower in Registration and Stamps Department and Mines, Geology and Petroleum Department in comparison to Commercial Taxes Department. These Departments may take necessary action for speedy disposal of the cases.

1.4 Evasion of tax detected by the Department

According to the information furnished by the Commercial Taxes Department 1,838 cases of tax evasion were noticed, out of which in 1,791 cases assessment/investigation was completed and additional demand with penalty *etc.* amounting to ₹ 3,057.47 crore was raised. The Department recovered ₹ 1,343.57 crore and settled 88.80 *per cent* cases of the total cases during the year 2018-19. Land Revenue, State Excise, Transport, Registration and Stamps Departments informed no such cases were detected and Mines and Geology Department did not provide information though called for (May and June 2019). This shows that mechanism was not developed for intelligence gathering to check revenue leakage in these Departments despite the fact that print media continuously published cases regarding vehicles plying without permits, illegal mining, non-conversion of agricultural land for residential or commercial purpose, illegal transportation of liquor and other drugs which involved significant amount of tax evasion.

1.5 Pendency of refund cases

The refund cases pending at the beginning of the year 2018-19, claims received during the year, refunds allowed during the year and the cases pending

⁸ Adjudication Cases.

at the close of the year 2018-19 as reported by the Departments are given in the Table 1.5.

Table 1.5

(₹ in crore)

Sl. no.	Particulars	Commercial Taxes		Registration and Stamps	
		Number of cases	Amount	Number of cases	Amount
1	Claims outstanding at the beginning of the year	920	211.35	1,181	8.59
2	Claims received during the year	3,020	251.37	998	6.47
3	(i) Refunds made during the year (ii) Rejected during year	3,759	359.30	1,205	9.79
4	Balance outstanding at the end of year	181	103.42	974	5.27

Source: Furnished by the concerned Departments.

The Department may consider steps for speedy settlement of refund cases. This would not only benefit the claimants but would also save the Government from payment of interest on the delayed payment of refunds.

1.6 Response of the Government/Departments to Audit

The Accountant General (Economic and Revenue Sector Audit), Rajasthan, Jaipur conducts periodical inspection of the Government/Departments to test check the transactions and verify the maintenance of important accounts and other records as prescribed in the rules and procedures. These inspections are followed by Inspection Reports (IRs) which incorporate irregularities detected during the inspection and not settled on the spot. The IRs are issued to the heads of the offices inspected with copies to the next higher authorities for taking prompt corrective action. The heads of the offices/Government are required to promptly comply with the observations contained in the IRs, rectify the defects and omissions. They have to report compliance through initial reply to the Accountant General within one month from the date of issue of the IRs. Serious financial irregularities are reported to the heads of the Department and the Government.

Analysis of Inspection Reports issued upto December 2018 disclosed that 7,424 paragraphs involving ₹ 3,407.25 crore relating to 2,281 IRs remained outstanding at the end of June 2019. The figures as on June 2019 along with the corresponding figures for the preceding two years are given in the Table below:

Table 1.6

Particulars	June 2017	June 2018	June 2019
Number of IRs pending for settlement	2,961	3,062	2,281
Number of outstanding audit paragraphs	8,691	9,075	7,424
Amount of revenue involved (₹ in crore)	2,877.01	3,319.89	3,407.25

It would be seen that though the number of outstanding paragraphs have decreased the amount of revenue involved therein has increased as compared to previous year. There is a need to speed up the compliance for timely settlement of audit paragraphs.

1.6.1 The Department-wise details of the IRs and audit paragraphs outstanding at the end of June 2019 and the amounts involved are mentioned in Table 1.6.1.

Table 1.6.1

Sl. no.	Name of the Department	Nature of receipts	Number of outstanding IRs	Number of outstanding audit paragraphs	Amount involved (₹ in crore)
1	Commercial Taxes	Taxes on sales, trade, etc.	448	1,768	442.22
2	Transport	Taxes on motor vehicles	262	1,148	90.74
3	Land Revenue	Land revenue	89	358	329.78
4	Registration and Stamps	Stamp duty and registration fee	1,067	2,684	358.34
5	State Excise	State excise	116	287	73.95
6	Mines, Geology and Petroleum	Non-ferrous mining, metallurgical industries and petroleum	299	1,179	2,112.22
Total			2,281	7,424	3,407.25

The pendency is indicative of the fact that the heads of offices and the Departments need to take effective action to rectify the defects and irregularities pointed out by Audit through the IRs.

1.6.2 Departmental Audit Committee Meetings

The Government constituted Audit Committees⁹ to monitor and expedite the progress of the settlement of the paragraphs in the IRs. The details of the Audit Committee/Audit sub-committee meetings held during the year 2018-19 and the paragraphs settled are mentioned in the Table 1.6.2.

Table 1.6.2

Sl. no.	Name of the Department	Number of Audit Committee meetings held	Number of Audit sub-committee meetings held	Number of paragraphs settled	Amount (₹ in crore)
1	Commercial Taxes	03	06	187	22.05
2	Transport	02	02	07	0.17
3	Land Revenue	03	06	22	4.66
4	Registration and Stamps	03	18	581	20.79
5	State Excise	03	-	-	-
6	Mines, Geology and Petroleum	03	03	203	108.58
Total		17	35	1,000	156.25

It would be seen that 1,000 paragraphs involving ₹ 156.25 crore were settled in Audit sub-committee meetings held in respect of Commercial Taxes, Transport, Land Revenue, Registration and Stamps and Mines, Geology and Petroleum Departments. No Audit sub-committee meeting was held in State Excise Department. Transport and State Excise Departments need to make concerted efforts to settle outstanding paragraphs.

⁹ Audit Committees, *inter alia*, comprising of Secretary of concerned Departments and Accountant General/his representative, were formed as per Circular No. 1/2005 dated 18 January 2005 of Government of Rajasthan and decided that one Audit Committee meeting shall be held in each quarter. In addition to this, Audit sub-committees comprising of officers of the Departments and representative of Accountant General, are also formed.

1.6.3 Response of the Departments to the draft audit paragraphs

Factual statements followed by draft audit paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India are forwarded to the Principal Secretaries/Secretaries of the concerned Departments, 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 Department/Government is invariably indicated at the end of such paragraphs included in the Audit Report.

47 draft paragraphs (clubbed into 13 paragraphs) including one Performance Audit were sent to the Principal Secretaries/Secretaries of the respective Department between April and February 2020. The Transport Department did not send reply (May 2020) to one draft paragraph.

1.6.4 Follow-up on the Audit Reports - summarised position

The Rules and Procedures of the Public Accounts Committee (PAC) of the Rajasthan State Assembly framed in 1997 prescribe 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. The action taken explanatory notes thereon should be submitted by the Government within three months of tabling the Report, for consideration of the PAC. In spite of these provisions, the explanatory notes on audit paragraphs of the Reports were being delayed. One hundred and fifty nine paragraphs (including performance audit) included in the Reports of the Comptroller and Auditor General of India on Revenue Sector of the Government of Rajasthan for the years ended 31 March 2014, 2015, 2016, 2017 and 2018 were placed before the State Legislative Assembly between 25 March 2015 and 17 July 2019. The action taken explanatory notes from the concerned Departments on these paragraphs were received late with an average delay of 42 days in respect of each of these Audit Reports. The PAC discussed 119 selected paragraphs pertaining to the Audit Reports for the years from 2013-14 to 2016-17 and its recommendations on 50 paragraphs were incorporated in their ten Reports¹⁰ (2018-19).

1.7 Analysis of the mechanism for dealing with the issues raised by Audit in Mines and Geology Department

To analyse the system of addressing the issues highlighted in the Inspection Reports/Audit Reports by the Departments/Government, the action taken on the paragraphs included in the Inspection Reports/Audit Reports of the last five years for Mines and Geology Department was evaluated.

The succeeding paragraphs 1.7.1 to 1.7.2 discuss the performance of the Mines and Geology Department on the cases detected in the course of local audit and also the cases included in the Audit Reports.

¹⁰ Ten Reports pertaining to: Commercial Taxes (1), Land Revenue (3), Mines and Geology (1), Motor Vehicle Tax (2), Registration and Stamps (2) and State Excise (1).

1.7.1 Position of inspection reports

The summarised position of the inspection reports pertaining to Mines and Geology Department issued during 2014-15 to 2018-19, paragraphs included in these reports and their status shown in the Table 1.7.1.

Table 1.7.1

(₹ in crore)

Position upto Year	Opening balance			Addition during the year			Clearance during the year			Closing balance at the end of the year		
	IRs	Para-graphs	Money value	IRs	Para-graphs	Money value	IRs	Para-graphs	Money value	IRs	Para-graphs	Money value
2014-15	308	1,232	2,164.49	41	286	152.30	27	258	621.52	322	1260	1,695.27
2015-16	322	1,260	1,695.27	31	240	287.33	18	188	94.80	335	1312	1,887.80
2016-17	335	1,312	1,887.80	50	282	177.32	16	256	393.81	369	1338	1,671.31
2017-18	369	1,338	1,671.31	34	267	682.09	7	107	36.68	396	1498	2,316.72
2018-19 upto June 2019	396	1,498	2,316.72	11	76	32.88	108	395	237.38	299	1179	2,112.22

The Government arranges Audit sub-committee meetings between the Department and the Audit Office at regular interval to settle the old paragraphs. During 2018-19 three Audit sub-committee meetings were held and 203 paragraphs were settled.

1.7.2 Position of paragraphs and recovery of accepted cases included in the Audit Reports

The details of paragraphs relating to Mines and Geology Department included in the Audit Reports of the last five years, those accepted by the Department and the amount recovered are mentioned in the 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 during the year 2018-19	Cumulative position of recovery of accepted cases as of 30 June 2019
2013-14	3	92.00	2	65.03	0.07	9.81
2014-15	9	39.49	8	16.73	0.55	2.72
2015-16	9	23.98	8	12.95	0.05	1.25
2016-17	4	52.08	4	40.86	0.33	0.88
2017-18	5	196.46	4	55.33	-	1.69
Total	30	404.01	26	190.90	1.00	16.35

The Department recovered an amount of ₹ 16.35 crore only during the period of five years, out of ₹ 190.90 crore accepted by it. The recovery was only 8.56 per cent of the accepted amount of paragraphs.

It is recommended that the Mines and Geology Department may take steps to recover the accepted amount on priority.

1.8 Audit Planning

The unit offices working under various departments were categorised into high, moderate and low risk units according to their revenue position, past trends of the audit observations and other parameters. The annual audit plan was prepared on the basis of risk analysis which, *inter-alia*, included critical issues in Government revenues and tax administration *i.e.* performance indicators in annual administrative reports of the departments, budgetary provisions, trend of revenue, average revenue of the units for the last three years, internal audit findings, media reports, recommendations of State Audit Advisory Board, past audit coverage, past audit findings, changes in legislation, *etc.* During the year 2018-19, there were 2,073 total auditable units, out of which 455 units were planned and audited. Besides, compliance audit, a performance audit on 'Functioning of Transport Department' was also conducted.

1.9 Results of audit

Position of local audit conducted during the year

Test check of the records of 455 units¹¹ of 'Commercial Taxes', 'Transport', 'Land Revenue', 'Registration and Stamps', 'State Excise', 'Mines, Geology and Petroleum' Departments and other offices conducted during the year 2018-19 disclosed under assessments, short levy/loss of revenue, *etc.* aggregating ₹ 427.64 crore in 19,010 cases. During the year, the concerned Departments accepted under assessments and other deficiencies in 17,419 cases involving Government revenue of ₹ 176.89 crore, of which 5,457 cases involving ₹ 62.46 crore were pointed out in audit during 2018-19 and the rest in the earlier years. The Departments recovered ₹ 24.78 crore in 8,240 cases up to 31 March 2019.

1.10 Coverage of this Report

This Report contains 13 paragraphs including a Performance Audit on 'Functioning of Transport Department'. The total financial impact of the paragraphs is ₹ 255.51 crore, out of which the financial impact of the performance audit is ₹ 56.53 crore. These are discussed in Chapters II to VII. The Departments/Government have accepted (March 2020) audit observations involving ₹ 186.42 crore. Of the accepted audit observations, the Departments had recovered ₹ 29.19 crore up to March 2020 which was in addition to the recoveries (₹ 24.78 crore) made through local audit inspection report during the year 2018-19. Further, Department made recovery of ₹ 33.04 crore during the year 2018-19 in respect of objections raised in previous Audit Reports. Thus, the total recoveries made at the instance of audit during the year aggregated to ₹ 87.01 crore.

¹¹ Total 628 IRs were issued which includes audit findings for 173 implementing units also.