

NEWS ITEMS ON CAG/ AUDIT REPORTS (17.09.2022 to 19.09.2022)

- 1. India, Morocco to boost audit capacity building, sign MoU to foster bilateral relations (theprint.in) 17 September, 2022**



Girish Chandra Murmu, Comptroller and Auditor General of India and Zineb El Adaoui, the first President of the Court of Accounts, Morocco have decided to develop and strengthen their institutional professional capacities and share methodologies in the field of public audit.



An MoU to this effect was signed by CAG Girish Chandra Murmu and Zineb El Adaoui at Rabat on Friday. In signing the MOU, both parties also agreed to conduct training programmes in their respective countries and explore other means of capacity development support. Murmu is currently on an official visit to Morocco, read a press release by the office of the Comptroller and Auditor General of India.

CAG said that the MoU is a reaffirmation of the values and goals that both institutions have shared over a long period and a cementing of the ties that already exist between our two nations. CAG was positive that the MoU will yield many opportunities for greater exchange of knowledge and experience between both SAIs and will also foster the spirit of cooperation and friendship between the SAIs.

Murmu viewed that in today's rapidly changing world, new technologies constantly create fresh avenues for audit and make audits more efficient and expressed confidence that the exchange of knowledge and capacity development initiatives between SAI India and Morocco will equip them in the use of emerging technologies for auditing.

CAG highlighted the active participation of SAI Morocco in the working group on Environmental Audit which has resulted in two excellent reference guides in this area. The study on 'Land Use and Land Management Practices in Environmental Perspective' led by SAI Morocco has brought out a document that deals comprehensively with the various types of land use, the types of degradation, and the modalities of auditing land use from an environmental and sustainability perspective.

Speaking about SAI India's initiatives in the field of IT audit and data analytics, Murmu said that the IT Audits conducted by SAI India include the audit of citizen-centric subjects and focus on transparency in e-governance, and national security interests.

Such audits are overarching covering central ministries, state government, local bodies, autonomous bodies etc. IT Audits have also been conducted in State Owned Enterprises (like Oil, Insurance and Electricity Boards etc.).

CAG also informed that its Centre for Data Management and Analysis has been supporting many SAIs within and outside to enhance their capabilities with the use of data analytics in the field of public sector audit.

He said that the global training facility of SAI India, the International Centre for Environmental Audit & Sustainable Development (ICED) has also been closely working with SAIs and other international organisations for capacity development initiatives in the field of Environmental Audit and Sustainable Development.

CAG was happy to inform the First President about the participation of 60 officers from SAI Morocco in the International Training Programs at our Global Training Facilities viz. ICISA, Noida and ICED, Jaipur to date.

Murmu highlighted the relations between India and Morocco which dated back several centuries to Ibn Battuta, the famed 14th Century traveller from Tangiers, who visited India and left detailed accounts of the life of the common people of India during that time.

The deep-rooted links shared by both the countries from the days of that famous traveller and the warmth of these civilization ties are reflected in the modern-day relations between India and Morocco as well. He said that the rich culture and heritage of Morocco are greatly admired by the people of India which is evident from a large number of Indians visiting Morocco every year.



CAG said that the high-level engagement between the two nations in recent years has contributed to bringing the relations on an upward trajectory by way of intensified cooperation in several areas including Counter-Terrorism, Space, Cyber, Extradition, IT, Health, and Education.

He expressed the confidence that the present engagement between India (SAI India) and Morocco (SAI Morocco) in the field of capacity building in public sector audit shall result in further deepening of bilateral ties.

CAG of India informed that the audit institutions of India and Morocco are committed to enabling the achievement of the United Nations Agenda of Sustainable Development and are deeply mindful of the very complex nature of this audit given the composite inter linkages and the cross-cutting nature of the sustainable development goals.

CAG further informed that as Chair of the INTOSAI Knowledge Sharing Committee, SAI India has sought to encourage studies into the practical aspects of SDG auditing.

Murmu expressed his keenness to strengthen the bilateral cooperation with SAI Morocco by signing the MoU between both SAIs and committed to working closely with SAI Morocco assuring them of support and commitment to energize the capacity development initiatives and exchange of knowledge and information between the SAIs

of India and Morocco. <https://theprint.in/world/india-morocco-to-boost-audit-capacity-building-sign-mou-to-foster-bilateral-relations/1131821/>

2. India, Morocco to Boost Audit Capacity Building, Sign MoU to Foster Bilateral Relations (*latestly.com*) 17 September, 2022

Girish Chandra Murmu, Comptroller and Auditor General of India and Zineb El Adaoui, the first President of the Court of Accounts, Morocco have decided to develop and strengthen their institutional professional capacities and share methodologies in the field of public audit.

An MoU to this effect was signed by CAG Girish Chandra Murmu and Zineb El Adaoui at Rabat on Friday. In signing the MOU, both parties also agreed to conduct training programmes in their respective countries and explore other means of capacity development support. Murmu is currently on an official visit to Morocco, read a press release by the office of the Comptroller and Auditor General of India.

CAG said that the MoU is a reaffirmation of the values and goals that both institutions have shared over a long period and a cementing of the ties that already exist between our two nations. CAG was positive that the MoU will yield many opportunities for greater exchange of knowledge and experience between both SAIs and will also foster the spirit of cooperation and friendship between the SAIs.

Murmu viewed that in today's rapidly changing world, new technologies constantly create fresh avenues for audit and make audits more efficient and expressed confidence that the exchange of knowledge and capacity development initiatives between SAI India and Morocco will equip them in the use of emerging technologies for auditing.

CAG highlighted the active participation of SAI Morocco in the working group on Environmental Audit which has resulted in two excellent reference guides in this area. The study on 'Land Use and Land Management Practices in Environmental Perspective' led by SAI Morocco has brought out a document that deals comprehensively with the various types of land use, the types of degradation, and the modalities of auditing land use from an environmental and sustainability perspective.

Speaking about SAI India's initiatives in the field of IT audit and data analytics, Murmu said that the IT Audits conducted by SAI India include the audit of citizen-centric subjects and focus on transparency in e-governance, and national security interests.

Such audits are overarching covering central ministries, state government, local bodies, autonomous bodies etc. IT Audits have also been conducted in State Owned Enterprises (like Oil, Insurance and Electricity Boards etc.).

CAG also informed that it is Centre for Data Management and Analysis has been supporting many SAIs within and outside to enhance their capabilities with the use of data analytics in the field of public sector audit.

He said that the global training facility of SAI India, the International Centre for Environmental Audit & Sustainable Development (ICED) has also been closely

working with SAIs and other international organisations for capacity development initiatives in the field of Environmental Audit and Sustainable Development.

CAG was happy to inform the First President about the participation of 60 officers from SAI Morocco in the International Training Programs at our Global Training Facilities viz. ICISA, Noida and ICED, Jaipur to date.

Murmu highlighted the relations between India and Morocco which dated back several centuries to Ibn Battuta, the famed 14th Century traveller from Tangiers, who visited India and left detailed accounts of the life of the common people of India during that time.

The deep-rooted links shared by both the countries from the days of that famous traveller and the warmth of these civilization ties are reflected in the modern-day relations between India and Morocco as well. He said that the rich culture and heritage of Morocco are greatly admired by the people of India which is evident from a large number of Indians visiting Morocco every year.

CAG said that the high-level engagement between the two nations in recent years has contributed to bringing the relations on an upward trajectory by way of intensified cooperation in several areas including Counter-Terrorism, Space, Cyber, Extradition, IT, Health, and Education.

He expressed the confidence that the present engagement between India (SAI India) and Morocco (SAI Morocco) in the field of capacity building in public sector audit shall result in further deepening of bilateral ties.

CAG of India informed that the audit institutions of India and Morocco are committed to enabling the achievement of the United Nations Agenda of Sustainable Development and are deeply mindful of the very complex nature of this audit given the composite inter linkages and the cross-cutting nature of the sustainable development goals.

CAG further informed that as Chair of the INTOSAI Knowledge Sharing Committee, SAI India has sought to encourage studies into the practical aspects of SDG auditing.

Murmu expressed his keenness to strengthen the bilateral cooperation with SAI Morocco by signing the MoU between both SAIs and committed to working closely with SAI Morocco assuring them of support and commitment to energize the capacity development initiatives and exchange of knowledge and information between the SAIs of India and Morocco. <https://www.latestly.com/agency-news/world-news-india-morocco-to-boost-audit-capacity-building-sign-mou-to-foster-bilateral-relations-4214926.html>

3. India, Morocco to boost audit capacity constructing, sign MoU to foster bilateral relations ([businessfortnight.com](https://www.businessfortnight.com)) 17 September, 2022

Girish Chandra Murmu, Comptroller and Auditor General of India and Zineb El Adaoui, the primary President of the Court of Accounts, Morocco have determined to develop

and strengthen their institutional skilled capacities and share methodologies within the area of public audit.

An MoU to this impact was signed by CAG Girish Chandra Murmu and Zineb El Adaoui at Rabat on Friday. In signing the MOU, each events additionally agreed to conduct coaching programmes of their respective international locations and discover different technique of capacity improvement assist. Murmu is at present on an official go to to Morocco, learn a press launch by the workplace of the Comptroller and Auditor General of India.

CAG stated that the MoU is a reaffirmation of the values and targets that each establishments have shared over a protracted interval and a cementing of the ties that exist already between our two nations. CAG was optimistic that the MoU will yield many alternatives for better change of data and expertise between each SAIs and also will foster the spirit of cooperation and friendship between the SAIs.

Murmu seen that in immediately's quickly altering world, new applied sciences continually create contemporary avenues for audit and make audits extra environment friendly and expressed confidence that the change of data and capacity improvement initiatives between SAI India and Morocco will equip them in the usage of rising applied sciences for auditing.

CAG highlighted the energetic participation of SAI Morocco within the working group on Environmental Audit which has resulted in two wonderful reference guides on this space. The research on 'Land Use and Land Management Practices in Environmental Perspective' led by SAI Morocco has introduced out a doc that offers comprehensively with the varied varieties of land use, the varieties of degradation, and the modalities of auditing land use from an environmental and sustainability perspective.

Speaking about SAI India's initiatives within the area of IT audit and information analytics, Murmu stated that the IT Audits carried out by SAI India embrace the audit of citizen-centric topics and concentrate on transparency in e-governance, and nationwide safety pursuits.

Such audits are overarching protecting central ministries, state authorities, native our bodies, autonomous our bodies and so on. IT Audits have additionally been carried out in State Owned Enterprises (like Oil, Insurance and Electricity Boards and so on.).

CAG additionally knowledgeable that it's Centre for Data Management and Analysis has been supporting many SAIs inside and outdoors to improve their capabilities with the usage of information analytics within the area of public sector audit.

He stated that the worldwide coaching facility of SAI India, the International Centre for Environmental Audit Sustainable Development (ICED) has additionally been carefully working with SAIs and different worldwide organisations for capacity improvement initiatives within the area of Environmental Audit and Sustainable Development.

CAG was glad to inform the First President concerning the participation of 60 officers from SAI Morocco within the International Training Programs at our Global Training Facilities viz. ICISA, Noida and ICED, Jaipur to date.

Murmu highlighted the relations between India and Morocco which dated again a number of centuries to Ibn Battuta, the famed 14th Century traveller from Tangiers, who visited India and left detailed accounts of the lifetime of the widespread folks of India throughout that point.

The deep-rooted hyperlinks shared by each the international locations from the times of that well-known traveller and the heat of those civilization ties are mirrored within the modern-day relations between India and Morocco as properly. He stated that the wealthy tradition and heritage of Morocco are tremendously admired by the folks of India which is clear from a lot of Indians visiting Morocco yearly.

CAG stated that the high-level engagement between the 2 nations in recent times has contributed to bringing the relations on an upward trajectory by the use of intensified cooperation in a number of areas together with Counter-Terrorism, Space, Cyber, Extradition, IT, Health, and Education.

He expressed the arrogance that the current engagement between India (SAI India) and Morocco (SAI Morocco) within the area of capacity constructing in public sector audit shall lead to additional deepening of bilateral ties.

CAG of India knowledgeable that the audit establishments of India and Morocco are dedicated to enabling the achievement of the United Nations Agenda of Sustainable Development and are deeply conscious of the very advanced nature of this audit given the composite inter linkages and the cross-cutting nature of the sustainable improvement targets.

CAG additional knowledgeable that as Chair of the INTOSAI Knowledge Sharing Committee, SAI India has sought to encourage research into the sensible features of SDG auditing.

Murmu expressed his keenness to strengthen the bilateral cooperation with SAI Morocco by signing the MoU between each SAI and dedicated to working carefully with SAI Morocco assuring them of assist and dedication to energize the capacity improvement initiatives and change of data and data between the SAI of India and Morocco. <https://businessfortnight.com/india-morocco-to-boost-audit-capacity-constructing-sign-mou-to-foster-bilateral-relations/>

STATES NEWS ITEMS

4. 62 Meghalaya projects not completed on time: CAG Report (theprint.in, eastmojo.com) 18 September, 2022

At least 62 projects had overshot their scheduled completion dates by over one or more than 10 years in Meghalaya resulting in time and cost overrun beside denying benefits to the beneficiaries, a report of the Comptroller and Auditor General of India tabled in the Assembly said.

At least nine projects worth over Rs 233 crore were delayed by over 10 years and the total expenditure on these incomplete projects was Rs 165.39 crore, the report stated.

Since 2018, a total of 32 projects worth over Rs 1,638 crore are incomplete and the expenditure incurred so far is Rs 214.37 crore, it stated.

The CAG report stated that delay in completing projects led to time overrun and cost overrun, besides denying the desired benefits to the beneficiary. <https://theprint.in/india/62-meghalaya-projects-not-completed-on-time-cag-report/1133598/>

5. CAG flags Rs 58-crore loss in liquor revenue ([theshillongtimes.com](https://www.theshillongtimes.com)) 19 September, 2022

SHILLONG: The Comptroller and Auditor General (CAG) has detected failure on the part of the Excise department to notify norms for production of Indian Made Foreign Liquor (IMFL) from ENA, which led to the shortfall in the IMFL yield during production and resulted in a revenue loss of Rs 57.83 crore.

ENA is the primary raw material for making alcoholic beverages such as whisky, vodka, gin, liqueur and alcoholic fruit beverages. It typically contains 95% alcohol by volume and is derived from sources such as sugarcane, molasses and grains.

The CAG report for the year ending March 31, 2020, was tabled in the autumn session of the Assembly that concluded last week.

The report said the records (June 2020) of one distillery (CMJ Breweries Pvt Ltd) and bottling plants of the same firm and four others – North East Bottling Plant, MDH Beverages Bottling Plant, Marwet Bottling Plant and Oaken Gold Bottling Plant – from 2015-16 to 2019-20 were audited to assess the correctness of excise duty collected based on data relating to production and stock.

The audit revealed that four of the five bottling plants utilised a total of Rs 3.58 crore BL of the ENA during this period. Taking the 1% wastage norm (0.5% for blending and 0.5% for racking) into account, the bottling plants were expected to produce 90,96,457 cases of IMFL, the report said.

“However, four bottling plants disclosed production of 87,17,511 cases of IMFL. This resulted in the short-production of IMFL by 3,78,946 cases. These plants failed to maintain any records of ENA procured and consumed; nor were such reports submitted to the Excise authorities,” the report stated. The audit report observed that the rate of excise duty notified by the state Excise department during the review period was fixed at a uniform rate of Rs 810 per case. It noted that the rate of VAT (40%) fixed by the Taxation department varies from brand to brand ranging from Rs 716 to Rs 787.59 per case.

“The failure of the government to notify norms for production of IMFL from ENA, despite lacunae pointed out in the audit report for the year ended March 31, 2014, resulted in a shortfall of 3,78,946 cases during production, involving loss of revenue to the tune of Rs 57.83 crore in the form of excise duty (Rs 30.69 crore) and VAT (Rs 27.13 crore) over a period of five years under scrutiny,” the CAG report said.

It further said the failure of the state government to notify norms for production of IMFL from ENA and norms for production of ENA from raw materials (grains) resulted in the loss of Rs 57.83 crore in revenue. Besides, concealment of actual production and sale of IMFL cannot be ruled out, it added.

The CAG stated that the matter was reported to the state government in November 2021.

“During the exit meeting in February 2022, the commissioner and secretary of Excise department assured that the norms for production of IMFL from ENA and norms for production of ENA from raw materials will be notified latest by May 2022,” it said. <https://theshillongtimes.com/2022/09/19/cag-flags-rs-58-crore-loss-in-liquor-revenue/>

6. CAG detects revenue loss of Rs 1,166 cr in 2019-20 (theshillongtimes.com) 17 September, 2022

SHILLONG: The report of the Comptroller and Auditor General (CAG) pertaining to the revenue sector till March 31, 2020 has revealed a revenue loss of Rs 1,166 crore for the state government. The report also mentioned that the budget estimate prepared by the government was not realistic.

The report, which was tabled on the last day of the autumn session on Friday, pointed out that the check of records of taxes on sale, trade etc., state excise, motor vehicles tax, forest receipts and other non-tax receipts conducted during the year 2019-20 revealed underassessment/short/non-levy/loss in as many as 498 cases amounting to revenue loss of 1,166.89 crore which is 48.19% of the state's own tax revenue for 2019-20.

It stated that the departments accepted underassessment/short/non-levy/loss of revenue of Rs 376.97 crore in 293 cases pointed out by CAG in 2019-20 but the recovery was only Rs 12.81 crore.

The CAG also noticed that the revenue earning departments had weak internal controls to detect underassessment, short payment, evasion of taxes, fees, royalties and other irregularities.

“There was no system in place to actively exchange information and coordinate amongst the departments for cross-verification of records to detect illegal transportation of minerals, evasion of royalties, excise duty, etc,” the report stated.

During the year 2019-20 out of 153 auditable units, 50 units (or 32.67%) were audited. During the 2019-20 fiscal, revenue raised by the state government (Rs 2,421.36 crore) was 25.72% of the total revenue receipts, which is the highest percentage during the preceding five years.

The balance 74.28% revenue receipts during 2019-20 were received from the Government of India in the form of state share of Union taxes and duties and grants-in-aid.

Total revenue receipts of the state during 2019-20 decreased by Rs 305.10 crore which was 3.14% over the previous year. The decrease was mainly under share of Union taxes /duties as compared to the previous year.

The actual realisation of revenue was Rs 1,891.25 crore as against the budget estimate of Rs 2,089.80 crore, which was short by Rs 198.55 crore (10.50%). However, in comparison to the previous year, the overall revenue realisation increased by 5.47%.

It was further observed that revenue on account of state GST was not estimated in the budget although the details of minimum assured revenue from GST, based on the formula devised by the Gol, were available with the state government.

As per the formula, minimum assured revenue for the year 2019-20 was Rs 1,074.47 crore (base year revenue of Rs 636.17 crore). Had the revenue amount receipt under the SGST (Rs 909.78 crore) or the assured amount (Rs 1,074.47 crore) been accounted for in the budget estimate, the shortfall of actual realisation of revenue over the budget estimate would have been increased. This indicates that the budget estimate was not realistic, the CAG observed.

The actual realisation of revenue under non-tax receipts was Rs 530.11 crore against the budget estimate of Rs 600.57 crore, which was short by Rs 70.46 crore or 11.73%. The shortfall was most pronounced in interest receipts (Rs 26.15 crore), forestry and wildlife (Rs 44.56 crore), Public Works (Rs 8.93 crore) and Crop Husbandry (Rs 7.16 crore), the CAG said, adding that in comparison to the previous year (2018-19), the revenue realisation from non-tax receipts increased from Rs 427.70 crore to Rs 530.11 crore (23.94%).

The decrease in revenue collection in forestry and wildlife was stated to be due to court cases filed under NGT that affected extraction and export of minor minerals, as well as strict implementation of the Meghalaya Minor Minerals Concession Rules, 2016 that allowed only legal mining leases to operate in Meghalaya. The other departments did not intimate reasons for increase/decrease (March 2022), though the same was requisitioned in July 2020.

The CAG had recommended that the state government needs to review its revenue estimation and collection mechanism and put in place adequate measures to enable it to prepare a more realistic budget and strengthen its revenue collection apparatus.

Under the GST (Compensation to States) Act, 2017, states were guaranteed bi-monthly compensation for any loss of revenue in the first five years of GST implementation, starting from 01 July 2017.

An analysis of arrears of revenue revealed that the arrears of revenue as on 31 March 2020 under some principal heads of revenue amounted to Rs 209.23 crore, of which, Rs 78.73 crore was outstanding for more than five years.

Out of the total 36 pending refund cases valued with Rs 26.26 crore under the Sales Tax/MVAT, only three cases valued at Rs 5.33 crore were refunded. Similarly, under the State GST, 47 cases valued at Rs 50 lakh was refunded against the total 157 pending cases valued at Rs 26.36 crore.

The balance 33 cases involving Rs 20.93 crore under Sales Tax/MVAT and 110 cases involving Rs 25.86 crore under the State GST were yet to be refunded at the end March 2020.

The review of IRS upto March 2020 disclosed that 2,067 paragraphs involving money value of Rs 3,179.44 crore relating to 438 IRS remained outstanding at the end of June 2020 for want of replies or for unacceptable replies by various government departments.

The Excise department had recovered only Rs 59 lakh during the five year period (2014-19) against the total of Rs 21.68 crore, the report added. <https://theshillongtimes.com/2022/09/17/cag-detects-revenue-loss-of-rs-1166-cr-in-2019-20/>

7. Idle expenditure of Rs 22 crore on farmers' complex (theshillongtimes.com) 18 September, 2022

SHILLONG, Sep 18: The Comptroller and Auditor General (CAG) has detected an idle expenditure of Rs 22.24 crore in the creation of the Integrated Farmers' Market Complex at Ampati, South West Garo Hills under the Special Plan Assistance (SPA) due to the failure of the director of Horticulture and Garo Hills Autonomous District Council (GHADC) in making the market functional even after 47 months of its completion.

The CAG noted that under the SPA 2010-11, the Planning Commission approved the construction of the Ampati market complex at a total project cost of Rs 18 crore on a fund-sharing basis of 90:10 between the Centre and the state.

The market complex was conceived because Ampati, located within 5 km of the Indo-Bangladesh border, is a centre of trade and commerce in the western part of Meghalaya. The Ampati weekly market (haat/bazaar) is the biggest in the region, attracting traders from all over the Northeast and North Bengal. About 20,000 people gather on market days.

According to the report, the director of horticulture entrusted the execution of the work to the Meghalaya Government Construction Corporation Ltd (MGCCL). Following the tendering process, MGCCL awarded the work to the Guwahati-based Srinath Builders & Housing Co (P) Ltd, at Rs 16.41 crore (13.5% above the tender value) for civil work and Rs 97 lakh (30% above the tender value) for electrical works to be completed within 24 months.

As the site where the market was proposed to be constructed belonged to the GHADC, a memorandum of understanding (MoU) was signed between the council and the state government.

The report stated that during the construction, the plan and designs were altered based on the chief minister's instructions (July 2014 and September 2015). The estimate was accordingly revised to Rs 22.24 crore and was accorded administrative approval in March 2017.

The work was completed (389 stalls excluding covered sheds and toilets) on January 10, 2018, at a total expenditure of Rs 19.94 crore (civil works Rs 18.60 crore and electrical work Rs 1.34 crore) while the remaining Rs 2.30 crore was utilised for other expenses.

The MGCCL handed over the market to the District Horticulture Office at Ampati, which in turn handed over the market to the GHADC on the same day. The management committee of the market was, however, constituted 30 months after the date of handing over.

According to the MoU, the GHADC was responsible for the allotment of stalls in consultation with the Meghalaya government. But the process in consultation with the department of Horticulture was not started till the month of the audit (September 2020).

The report also said that the department failed to inquire about the delay in the allotment. The GHADC confirmed on October 13, 2020, that the market remained non-functional but did not furnish any reasons for the delay.

In order to ascertain the present status of the market complex, a joint physical verification was conducted with the district horticulture officer concerned on December 22, 2021. It was noted that the stalls continued to be unallocated, defeating the objective of the project. <https://theshillongtimes.com/2022/09/19/idle-expenditure-of-rs-22-crore-on-farmers-complex/>

8. Dist Councils fail to submit UCs for half of Rs 566.93 cr from Centre (highlandpost.com) Sep 19, 2022

The three autonomous district councils in the State have received grants of Rs 566.93 crore from the Central government from 2016 to 2021.

However, the three district councils – KHADC, JHADC and GHADC – submitted utilisation certificates (UCs) for only Rs 301.28 crore or 53 per cent of the Rs 566.93 crore released to them.

This was revealed in the latest State Finances Audit Report of the Comptroller and Auditor General (CAG).

The grants were received by the district councils for implementation of various development schemes.

According to the CAG, non-submission of the utilisation certificates means that the authorities of the three district councils have not explained as to how funds were spent over the years or why they were not spent.

According to the CAG report, KHADC failed to submit UCs for an amount of Rs 50.18 crore released in 2018-19 and another Rs 50.18 crore released in 2019-20 which was a “Grant for Areas not included in Pt IX and IXA of the Constitution” from the Finance Ministry.

JHADC also failed to submit UCs for an amount of Rs 16.73 crore released in 2018-19 and another Rs 16.73 crore released in 2019-20 which was a “Grant for Areas not included in Pt IX and IXA of the Constitution” from the Finance Ministry.

Similarly, GHADC failed to submit utilisation certificates for an amount of Rs 44.60 crore released in 2018-19 and another Rs 44.61 crore released in 2019-20 which was a “Grant for Areas not included in Pt IX and IXA of the Constitution” from the Finance Ministry.

Further, as per the CAG report, the three district councils did not submit annual accounts to the Accountant General (Audit), Meghalaya for some years.

“Persistent delay in finalisation of accounts is fraught with the risk of fraud and leakage of public money going undetected,” the CAG said.

KHADC has failed to submit annual accounts to the Accountant General (Audit), Meghalaya for the periods from 2019-20 to 2020-21.

The JHADC also failed to submit annual accounts to the Accountant General (Audit), Meghalaya for the periods from 2018-19 to 2020-21.

Likewise, the GHADC did not submit annual accounts to the Accountant General (Audit), Meghalaya for the periods from 2016-17 to 2020-21.

As per Fund Rules of JHADC and GHADC, the annual accounts were to be submitted by 30th June of each year. However, no prescribed date was mentioned in the Fund Rules of KHADC. <https://highlandpost.com/dist-councils-fail-to-submit-ucs-for-half-of-rs-566-93-cr-from-centre/>

9. Meghalaya budget estimate not “not realistic” audit report reveals (uniindia.com) Sep 17, 2022

Shillong: The Comptroller and Auditor General (CAG) has found out that budget estimate prepared by the Meghalaya government was ‘not realistic’.

In its report for the revenue sector till March 31, 2020, the audit report also revealed that the state government has lost over Rs 1,160 crore in revenue owing to underassessments and other factors.

The CAG report was tabled Chief Minister Conrad Sangma on the last day of the autumn session on Friday.

“Test check of the records on sale, trade etc., state excise, motor vehicles tax, forest receipts and other non-tax receipts conducted during the year 2019-20 revealed underassessment/short/non-levy/loss in as many as 498 cases amounting to revenue loss of 1,166.89 crore which is 48.19 per cent of the state’s own tax revenue for 2019-20,” the audit report revealed.

The department of Taxation, Mining and Geology, Forest and Environment, State Excise, and Transport has accepted underassessment/short/non-levy/loss of revenue

of Rs 376.97 crore in 293 cases pointed out by CAG in 2019-20 but the recovery was only Rs 12.81 crore.

The audit also noticed that the revenue earning departments had weak internal controls to detect underassessment, short payment, evasion of taxes, fees, royalties and other irregularities.

“There was no system in place to actively exchange information and coordinate amongst the departments for cross-verification of records to detect illegal transportation of minerals, evasion of royalties, excise duty, etc,” the report pointed out. <http://www.uniindia.com/meghalaya-budget-estimate-not-not-realistic--audit-report-reveals/east/news/2824371.html>

10. सीएजी रिपोर्ट : मेघालय में 62 परियोजनाएं समय पर पूरी नहीं (jantaserishta.com) 18 September, 2022

मेघालय में कम से कम 62 परियोजनाओं ने अपनी निर्धारित समय सीमा को एक या 10 साल से अधिक समय तक पूरा कर लिया है, जिसके परिणामस्वरूप लाभार्थियों को लाभ से वंचित करने के अलावा समय और लागत बढ़ गई है, भारत के नियंत्रक और महालेखा परीक्षक की एक रिपोर्ट विधानसभा में पेश की गई है।

रिपोर्ट में कहा गया है कि 233 करोड़ रुपये से अधिक की कम से कम नौ परियोजनाओं में 10 साल से अधिक की देरी हुई और इन अधूरी परियोजनाओं पर कुल खर्च 165.39 करोड़ रुपये रहा।

2018 से,

1,638 करोड़ रुपये से अधिक की कुल 32 परियोजनाएं अधूरी हैं और अब तक किए गए खर्च 214.37 करोड़ रुपये हैं, यह कहा गया है।

कैग की रिपोर्ट में कहा गया है कि परियोजनाओं को पूरा करने में देरी के कारण लाभार्थी को वांछित लाभ से वंचित करने के अलावा समय और लागत बढ़ गई। <https://jantaserishta.com/local/meghalaya/cag-report-62-projects-not-completed-on-time-in-meghalaya-1578854>

11. कैग ने 2019-

20 में 1,166 करोड़ रुपये के राजस्व नुकसान का पता लगाया (jantaserishta.com) 17 September, 2022

31 मार्च,

2020 तक राजस्व क्षेत्र से संबंधित नियंत्रक एवं महालेखा परीक्षक (CAG) की रिपोर्ट में राज्य सरकार को 1,166 करोड़ रुपये के राजस्व नुकसान का खुलासा हुआ है। रिपोर्ट में यह भी उल्लेख किया गया है कि सरकार द्वारा तैयार किया गया बजट अनुमान यथार्थवादी नहीं था।

शुक्रवार को शरद सत्र के अंतिम दिन पेश की गई रिपोर्ट में कहा गया है कि बिक्री, व्यापार आदि पर कर, राज्य उत्पाद शुल्क, मोटर वाहन कर, वन प्राप्तियां और अन्य गैर-

कर प्राप्तियों के रिकॉर्ड की जांच के दौरान की गई। वर्ष 2019-20 में 498 मामलों में अवनिर्धारण/लघु/गैर-लेवी/हानि का पता चला, जो 1,166.89 करोड़ की राजस्व हानि थी, जो कि 2019-20 के लिए राज्य के स्वयं के कर राजस्व का 48.19% है।

इसमें कहा गया है कि विभागों ने 2019-20 में सीएजी द्वारा बताए गए 293 मामलों में 376.97 करोड़ रुपये के राजस्व के कम / कम / गैर-लेवी / नुकसान को स्वीकार किया लेकिन वसूली केवल 12.81 करोड़ रुपये थी।

सीएजी ने यह भी देखा कि कम निर्धारण, कम भुगतान, करों की चोरी, शुल्क, रॉयल्टी और अन्य अनियमितताओं का पता लगाने के लिए राजस्व अर्जन विभागों के पास कमजोर आंतरिक नियंत्रण था।

रिपोर्ट में कहा गया है,

"खनिजों के अवैध परिवहन, रॉयल्टी की चोरी, उत्पाद शुल्क आदि का पता लगाने के लिए रिकॉर्ड के क्रॉस-सत्यापन के लिए सक्रिय रूप से सूचनाओं के आदान-प्रदान और विभागों के बीच समन्वय करने के लिए कोई व्यवस्था नहीं थी।"

वर्ष 2019-

20 के दौरान 153 लेखापरीक्षा योग्य इकाइयों में से 50 इकाइयों (या 32.67%) का लेखा परीक्षण किया गया। 2019-

20 के वित्तीय वर्ष के दौरान, राज्य सरकार द्वारा प्राप्त राजस्व (2,421.36 करोड़ रुपये) कुल राजस्व प्राप्तियों का 25.72% था, जो पिछले पांच वर्षों के दौरान उच्चतम प्रतिशत है।

2019-

20 के दौरान शेष 74.28% राजस्व प्राप्तियां भारत सरकार से केंद्रीय करों और शुल्कों और सहायता अनुदान के राज्य हिस्से के रूप में प्राप्त हुई थीं। <https://jantaserishta.com/local/meghalaya/cag-finds-revenue-loss-of-rs-1166-crore-in-2019-20-1575691>

12. मेघालय बजट अनुमान 'यथार्थवादी नहीं': ऑडिट रिपोर्ट से पता चलता (jantaserishta.com) 18 September, 2022

नियंत्रक और महालेखा परीक्षक (CAG) ने पाया है कि मेघालय सरकार द्वारा तैयार किया गया बजट अनुमान 'यथार्थवादी नहीं' था।

31 मार्च,

2020 तक राजस्व क्षेत्र के लिए अपनी रिपोर्ट में, ऑडिट रिपोर्ट में यह भी पता चला है कि राज्य सरकार को कम मूल्यांकन और अन्य कारकों के कारण राजस्व में 1,160 करोड़ रुपये से अधिक का नुकसान हुआ है।

शुक्रवार को शरद सत्र के आखिरी दिन मुख्यमंत्री कोनराड संगमा ने सीएजी की रिपोर्ट पेश की।

"वर्ष 2019-

20 के दौरान बिक्री, व्यापार आदि, राज्य उत्पाद शुल्क, मोटर वाहन कर, वन प्राप्तियों और अन्य गैर-कर प्राप्तियों के अभिलेखों की नमूना जांच में 498 के रूप में कम निर्धारण / कम / गैर-

लेवी / हानि का पता चला। 1,166.89 करोड़ के राजस्व नुकसान के मामले हैं, जो कि 2019-20 के लिए राज्य के अपने कर राजस्व का 48.19 प्रतिशत है, "ऑडिट रिपोर्ट से पता चला। कराधान, खनन एवं भूविज्ञान विभाग, वन एवं पर्यावरण, राज्य आबकारी एवं परिवहन विभाग ने कैग द्वारा वर्ष 2019-20 में बताए गए 293 मामलों में 376.97 करोड़ रुपये के राजस्व का अवनिर्धारण/कम/गैर-उदग्रहण/हानि स्वीकार की है, लेकिन वसूली थी मात्र 12.81 करोड़ रु. <https://jantaserishta.com/local/meghalaya/meghalaya-budget-estimates-not-realistic-reveals-audit-report-1576932>

13. शराब के राजस्व में 58 करोड़ रुपये के नुकसान को CAG ने हरी झंडी दिखाई (jantaserishta.com) 19 September, 2022

नियंत्रक एवं महालेखा परीक्षक (सीएजी) ने ईएनए से भारतीय निर्मित विदेशी शराब (आईएमएफएल) के उत्पादन के लिए मानदंडों को अधिसूचित करने में आबकारी विभाग की विफलता का पता लगाया है, जिसके कारण उत्पादन के दौरान आईएमएफएल की उपज में कमी आई है। और इसके परिणामस्वरूप 57.83 करोड़ रुपये के राजस्व का नुकसान हुआ।

ENA व्हिस्की, वोदका, जिन, लिकर और मादक फलों के पेय जैसे मादक पेय बनाने के लिए प्राथमिक कच्चा माल है। इसमें आम तौर पर मात्रा के हिसाब से 95% अल्कोहल होता है और यह गन्ना, गुड़ और अनाज जैसे स्रोतों से प्राप्त होता है।

31 मार्च, 2020 को समाप्त वर्ष के लिए कैग की रिपोर्ट पिछले सप्ताह संपन्न हुए विधानसभा के शरद सत्र में पेश की गई थी।

रिपोर्ट में कहा गया है कि 2015 से एक डिस्टिलरी (CMJ Breweries Pvt Ltd) और उसी फर्म के बॉटलिंग प्लांट और चार अन्य - नॉर्थ ईस्ट बॉटलिंग प्लांट, MDH बेवरेज बॉटलिंग प्लांट, मारवेट बॉटलिंग प्लांट और ओकेन गोल्ड बॉटलिंग प्लांट के रिकॉर्ड (जून 2020 -16 से 2019-20 तक उत्पादन और स्टॉक से संबंधित आंकड़ों के आधार पर एकत्रित उत्पाद शुल्क की शुद्धता का आकलन करने के लिए ऑडिट किया गया था।

लेखापरीक्षा से पता चला कि पांच बॉटलिंग संयंत्रों में से चार ने इस अवधि के दौरान कुल 3.58 करोड़ बीएल ईएनए का उपयोग किया। रिपोर्ट में कहा गया है कि 1% अपव्यय मानदंड (ब्लेंडिंग के लिए 0.5% और रैकिंग के लिए 0.5%) को ध्यान में रखते हुए, बॉटलिंग प्लांट से IMFL के 90,96,457 मामलों का उत्पादन होने की उम्मीद थी।

"हालांकि, चार बॉटलिंग संयंत्रों ने आईएमएफएल के 87,17,511 मामलों के उत्पादन का खुलासा किया। इस के परिणामस्वरूप आईएमएफएल का 3,78,946 मामलों में कम उत्पादन हुआ। ये संयंत्र खरीदे और खपत किए गए ईएनए के किसी भी रिकॉर्ड को बनाए रखने में विफल रहे; न ही इस तरह की रिपोर्ट आबकारी अधिकारियों को सौंपी गई थी,

"रिपोर्ट में कहा गया है। ऑडिट रिपोर्ट में पाया गया कि समीक्षा अवधि के दौरान राज्य आबकारी विभाग द्वारा अधिसूचित उत्पाद शुल्क की दर 810 रुपये प्रति मामले की एक समान दर पर तय की गई थी। यह नोट किया गया कि कराधान विभाग द्वारा निर्धारित वैट (40%) की दर प्रत्येक ब्रांड के लिए 716 रुपये से लेकर 787.59 रुपये प्रति मामले तक भिन्न होती है।

31 मार्च,

2014 को समाप्त वर्ष के लिए लेखापरीक्षा रिपोर्ट में कमियों को इंगित करने के बावजूद, ईएनए से आईएम एफएल के उत्पादन के लिए मानदंडों को अधिसूचित करने में सरकार की विफलता के परिणामस्वरूप उत्पादन के दौरान 3,78,946 मामलों की कमी हुई, जिसमें राजस्व की हानि शामिल थी। जांच के तहत पांच साल की अवधि में उत्पाद शुल्क (30.69 करोड़ रुपये) और वैट (27.13 करोड़ रुपये) के रूप में 57.83 करोड़ रुपये, "कैग की रिपोर्ट में कहा गया है।

इसने आगे कहा कि ईएनए से आईएमएफएल के उत्पादन के लिए मानदंड और कच्चे माल (अनाज) से ईएनए के उत्पादन के मानदंडों को अधिसूचित करने में राज्य सरकार की विफलता के परिणामस्वरूप राजस्व में 57.83 करोड़ रुपये का नुकसान हुआ। इसके अलावा, आईएमएफएल के वास्तविक उत्पादन और बिक्री को छिपाने से इंकार नहीं किया जा सकता है।

कैग ने कहा कि नवंबर 2021 में इस मामले की जानकारी राज्य सरकार को दी गई थी।

"फरवरी 2022 में एग्जिट मीटिंग के दौरान, आबकारी विभाग के आयुक्त और सचिव ने आश्वासन दिया कि ईएनए से आईएमएफएल के उत्पादन के लिए मानदंड और कच्चे माल से ईएनए के उत्पादन के मानदंड मई 2022 तक नवीनतम अधिसूचित किए जाएंगे," यह कहा। <https://jantaserishta.com/local/meghalaya/cag-flags-off-loss-of-rs-58-crore-in-liquor-revenue-1579432>

14. How AAP govt can rationalise free electricity, reduce subsidy burden, and keep poll promise (theprint.in) 19 September, 2022

Over 80 per cent households benefit from the generous power subsidy in Delhi, including many middle and higher income households.

The politics and rationale of subsidising electricity supply has been much in the news of late. Delhi Chief Minister Arvind Kejriwal announced on 5 May 2022 that only those who 'opt' for free electricity will get it from 1 October, with the expectation that the well-off consumers will surrender their subsidy and the money thus saved would be used to improve schools and hospitals in Delhi. On 6 August 2022, Prime Minister Narendra Modi expressed his concern about the financial unsustainability of populist politics of providing free electricity, considering how states already have pending subsidy amounts to be paid to the power distributing companies and unpaid bills of power generating companies, which eventually end up increasing the cost of electricity for the consumers. Though the prime minister was referring to several states, he was also taking a jibe at the Aam Aadmi Party government in Delhi that had won partly due to its election promise of giving free electricity and water to households.

Regardless of the criticism by the Bharatiya Janata Party-led central government, the AAP government is moving ahead to operationalise its optional electricity subsidy

scheme. As countdown to 1 October begins, the AAP government has planned to start a door-to-door campaign to inform the people of Delhi on how to send in their responses. The consumers are expected to give a yes or no response digitally or by filling up a form they will receive with their electricity bill. Recently, a mobile number has also been released. Consumers can call or send a WhatsApp text to that number to continue getting the subsidy. Moreover, this exercise has to be repeated every year to respond to the changing preferences of the people.

Enhanced expenditure on subsidies

No doubt that the reduced electricity subsidy will help create a revenue surplus for the state as well as enable the government to pay a relatively lower subsidy amount to the DISCOMS in good time. But questions that arise are: Is such a cumbersome process necessary for rationalising electricity subsidy? How many people would voluntarily opt out of the free electricity scheme? Are there no better ways of targeting the subsidy to more deserving lower-income households?

The Delhi government offers direct subsidy mainly on three services: electricity, water and bus rides for women. With Rs 3,250 crore allocation in the 2022-23 budget for power subsidy to consumers through DISCOMS, electricity claims the largest share of 77 per cent of the state subsidies, followed by water (14 per cent) and free public transport for women (6 per cent). Keeping its election promise, since 2014, the AAP government has offered 200 units of electricity free of cost and a 50 per cent subsidy of up to Rs 800 on consumption of 201 to 400 units per month to all households irrespective of their income level. Households using more than the permissible free electricity have to pay the applicable rate on the entire amount consumed.

The National Capital Territory (NCT) of Delhi is considered to be a rich state with the potential of generating revenue well above its expected expenditure. As per the 2021 State Finance Audit Report of the Comptroller and Auditor of General (CAG) of India, Delhi had recorded a consistent revenue surplus from Rs 8,656 crore in 2015-16 to Rs 7,499 crore in 2019-20. However, the Delhi government's expenditure on subsidies increased by 92.38 per cent during the same period – from Rs 1,867.61 crore to Rs 3,592.94 crore. As a result, the Delhi government faces the risk of going into the red.

It is important to note that the electricity subsidy given to the lower income households frees up some funds to be spent on other basic requirements such as better nutrition and health. It also works as an incentive to limit their power consumption so as to remain within the subsidised tariff block. However, a way too liberal free electricity provision can also lead to wasteful consumption that can be counterproductive.

Rationalising Delhi's power subsidy

According to a 2019 study by the Centre for Policy Research (CPR) and Regulatory Assistance Project (RAP) called 'Mapping Power', more than 80 per cent households benefit from the generous power subsidy in Delhi, including many middle and higher-income households. Also, as per the University of Pennsylvania's Center for the Advanced Study of India–National Capital Region (CASI-NCR) 2017 survey, about 65 per cent households in Delhi use less than 200 units of electricity per month.

Considering the fact that about 40 per cent of Delhi's population lives in slums and unauthorised colonies and is taken to be coterminous with falling in the lower-income

strata, it can be surmised that significant number of higher-income households also get electricity bills with zero amount, particularly in the months when they do not use air conditioners. Extending free electricity that entails sizeable public investment to well-off households is definitely beyond the basic obligations of a welfare state. Hence, one can make a compelling case for rationalising the electricity subsidy in Delhi.

PM Modi's critical remarks are unlikely to drive the AAP government to go back on its election promise and completely do away with the electricity subsidy, which will be against the party's political sensibility. But it makes good sense to better target the lower income households as well as reduce the subsidy burden. It will help improve the overall revenue situation of the state as well as facilitate timely payments to the DISCOMS without compromising on the societal goal of giving free electricity to the lower-income households.

Hence, about 25 per cent reduction in the threshold of free electricity provision, and offering 50 per cent subsidy on the consumption of 151 to 300 units instead of the prevailing 201 to 400 units, will be well within the ambit of the sense and sensibility of extending electricity subsidy to those who need it the most in Delhi. <https://theprint.in/opinion/how-aap-govt-can-rationalise-free-electricity-reduce-subsidy-burden-and-keep-poll-promise/1134114/>

15. Luxury cars tax scam to be probed by CID: Sriramulu (newindianexpress.com) 17 September 2022

BENGALURU: Transport Minister B Sriramulu informed the Legislative Council that the irregularities in registering luxury cars without collecting lifetime tax will be handed over to the Criminal Investigation Department (CID). He said that 226 such cases were reported in Karnataka.

MLCs CN Manjgowda and N Ravikumar raised a question on action taken against those officials accused of cheating and causing loss to the exchequer, and other agencies involved in the scam. In reply, Sriramulu said that an enquiry was conducted into the matter by the Transport Department officials and they have submitted a report, opining that the case can be handed over to the Lokayukta or CID for further investigation. "We have requested the Accountant General and Principal Accountant General to audit and submit a report. After the receipt of the report, we will initiate further action," Sriramulu said.

Manjgowda expressed displeasure that the matter was raised in the previous session but no investigation was ordered though six months have elapsed. Sriramulu assured him of handing over the probe to the CID before the session ends.

'Salary revision after CM nod'

To a question by MLC DS Arun, Sriramulu said that the proposal to revise the salaries of transport corporation employees was before the government. "The last salary hikes for the employees were done in 2016 and the government is aware that the salaries must be revised every four years. However, due to various reasons, including the pandemic, the salaries were not revised. The government has plans to revise their salary."

Accident black spots reduced: Minister

Sriramulu said accident black spots were reduced from 942 to 342 across the state. Replying to a question by MLC YM Satish in the Legislative Council, the minister said that the state had spent Rs 295 crore on road safety and had reduced 600 blackspots. Satish said accidents were occurring due to the usage of LED headlights and urged that penalties should be levied on those using high beams within city limits. <https://www.newindianexpress.com/states/karnataka/2022/sep/17/luxury-cars-tax-scam-to-be-probed-by-cid-sriramulu-2499133.html>

SELECTED NEWS ITEMS/ARTICLES FOR READING

16. MGNREGA: Of 45 issues reported so far during social audits in 2022-23, not a single closed yet (timesofindia.indiatimes.com) 18 September, 2022

JAIPUR: Of 45 issues reported during social audit of MGNREGA work in 2022-23 (till date), not a single has been closed or resolved yet and are pending at the level of the rural development and panchayati raj department, audit report on MGNREGA MIS report has revealed.

Meanwhile, the rural and panchayati raj department has issued an order on September 6 stating social audits would be conducted in the state in two phases - from September 19-23 and October 10-16 - at 704 gram panchayats (302 and 402 GPs) for works done under MGNREGA, PMAGY-G, midday meal and Swachh Bharat Mission-Grameen in the first and second half yearly of 2020-21 and 2021-22.

Out of 11,340 gram panchayats, social audits were conducted at 508 (4.48%) GPs at least once this year, the audit report has revealed. It also stated that the total amount of financial misappropriation amounted to Rs 3.66 lakh and total amount of financial deviation was Rs 43,501. The department's social audit director Sandeep Chauhan refused to comment over phone.

Earlier, the state government had tied up with Mazdoor Kisan Shakti Sangathan (MKSS) to conduct a residential training programme under Suchna Evam Rozgar Abhiyaan for carrying out social audits of Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) work in the state.

Mukesh of MKSS said, "Social audits that were carried out by the department earlier were mere paperworks. Those were not actual audits. The sarpanch sangh was opposed to social audits being conducted by people trained by MKSS. They do not want transparency and accountability in social audits. We will continue to fight for transparency in social audits."

"Now, the government has issued a fresh calendar for social audits in the state. We will demand that members of civil society groups should also be included in the process of conducting social audits."

Social activist Aruna Roy, a member of Suchna Evam Rojgar Adhikar Abhiyaan, a civil society group, had in August accused the state government of 'disrupting the process of social audit' and making it 'ineffective' due to pressure from the Sarpanch Sangh.

In a press statement issued by the group, it stated, "According to an order, dated August 6, as per instructions given during the high-level talks with the Sarpanch Sangh, the words 'members of the civil society organisations and members of Suchana Evam Rojgar Adhikar Abhiyaan' were deleted by making amendments to point number 3 of the Office Order No. 8976, dated July 26, which talks about selection and formation of social audit teams.

"The Abhiyaan believes Sarpanch Sangh's opposition to social audit is an unfair and illegal step and the government's submission to their illegal demands raises questions about the transparency and accountability of the government," it stated. "It is worth mentioning that the group has not conducted any social audits. It has only trained the social audit teams so that audit could be conducted as per criteria set by the CAG. The question arises, 'why are sarpanches and village development officers scared of the social audit,'" it stated. <https://timesofindia.indiatimes.com/city/jaipur/mgnrega-of-45-issues-reported-so-far-during-social-audits-in-2022-23-not-a-single-closed-yet/articleshow/94280852.cms>

17. Direct tax kitty grows 30% in FY23 to Rs 8.36 lakh cr on higher advance tax ([financialexpress.com](https://www.financialexpress.com)) September 18, 2022

Gross direct tax collections grew 30 per cent to Rs 8.36 lakh crore till September 17 of current fiscal year on increased advance tax mop-up, the finance ministry said on Sunday.

"The gross collection of direct taxes (before adjusting for refunds) for FY 2022-23 stands at Rs 8,36,225 crore compared to Rs 6,42,287 crore in the corresponding period of preceding financial year i.e. 2021-22, registering a growth of 30 per cent over collections of 2021-22," the ministry said in a statement.

The cumulative advance tax collections for April-September stand at Rs 2,95,308 crore as on September 17, up 17 per cent over the year-ago period.

Gross collection of Rs 8.36 lakh crore includes Corporate Income Tax at Rs 4.36 lakh crore and Personal Income Tax (PIT), including Securities Transaction Tax at Rs 3.98 lakh crore.

After adjusting for refunds, net collections rose 23 per cent to Rs 7,00,669 crore, compared to Rs 5,68,147 crore in the corresponding period of 2021-22. <https://www.financialexpress.com/economy/direct-tax-kitty-grows-30-in-fy23-to-rs-8-36-lakh-cr-on-higher-advance-tax-mop-up/2672457/>