

**DRAFT MEDIA HANDOUT**  
**Comptroller and Auditor General of India**  
**Compliance Audit Report No. 06 of 2025**  
**Government of Rajasthan (Year ended March 2023)**

**Key Audit Findings – At a Glance**

The Compliance Audit Report of the Comptroller and Auditor General of India for the year ended March 2023, relating to the Government of Rajasthan, was laid before the State Legislature on 26.02.2026. The Report contains audit observations involving ₹584.81 crore, arising from examination of selected revenue-earning departments and expenditure incurred by various State Government departments.

The audit observations broadly relate to gaps in oversight, enforcement, financial controls, and contract management, impacting revenue realisation and service delivery.

**Coverage of the Report**

The Report comprises two parts:

- **Part A – Revenue Sector**

Audit observations relating to Commercial Taxes (GST), Land Revenue, Stamp Duty and Registration, and State Excise.

- **Part B – Compliance Audit (Expenditure)**

Audit observations relating to expenditure incurred by selected State Government departments in social and infrastructure sectors.

**Part A: Revenue Sector – Major Findings**

**Goods and Services Tax (GST)**

Audit examined subject-specific compliance relating to departmental oversight over GST payments, return filing, and the E-Way Bill system.

Key observations include:

- Limited scrutiny of Input Tax Credit (ITC) mismatches, delayed filing of returns, and non-examination of liabilities under the Reverse Charge Mechanism (RCM).
- Coverage of Business Audit remained significantly below prescribed norms.
- In certain cases, identified non-filers continued to remain unassessed despite issue of statutory notices.
- Deviations were also noticed in E-Way Bill generation and verification, including cases linked to cancelled registrations and unregistered entities.

## **Land Revenue**

Audit of selected units revealed:

- Irregularities in land conversion, assessment of surrendered land, and non-reversion of land to Government.
- Absence of system-based safeguards in online processes led to cases of non-recovery of conversion charges and related dues.

## **Stamp Duty and Registration**

Audit noticed:

- Short or non-realisation of stamp duty and registration fees due to misclassification of documents and incorrect application of exemptions.
- Non-verification of records available on digital platforms resulted in revenue shortfalls in certain cases.

## **State Excise**

Audit observed:

- Lack of Action in enforcement of policy provisions relating to licence fees, guaranteed quantities, and duty recovery.
- Instances of non-recovery of excise dues, composite fees, and differential duty, attributable to weak follow-up and monitoring.

## **Part B: Compliance Audit – Expenditure Sector**

Audit scrutiny of selected departments highlighted issues relating to **procurement, contract management, asset utilisation, and service delivery**.

Key areas include:

- **Department of Personnel:**

Irregularities in award of Frisking service contracts by Rajasthan Staff Selection Board indicated weaknesses in procurement processes and compliance with eligibility and procedural requirements.

- **Urban Development and Housing:**

Short recovery of urban assessment by Urban Improvement Trust, Jaisalmer due to incorrect application of rates contrary to auction conditions.

- **Medical, Health and Family Welfare:**

Infrastructure created for District Early Intervention Centres remained only partially functional due to non-deployment of staff and non-procurement of equipment, despite availability of funds.

- **Higher Education:**

Instances of underutilised IT systems (University Management System) and non-functional centre for Entrepreneurship and small business at Jai Narayan Vyas University, Jodhpur were observed due to deficiencies in contract execution and financial planning.

- **Local Self Government:**

Cancellation of contract of Procurement of E-Buses due to non-transparent and irregular working of JCTSL led to non-utilisation of funds and delay in delivery of intended public services.

- **Sainik Kalyan Vibhag:**

Infrastructure created for rehabilitation of “Veerangana” remained unutilised in the absence of feasibility planning, Moreover, there was no timely decision-making on alternative use.

### **Overall Audit Perspective**

The audit findings point to the need for:

- Strengthening **departmental oversight and internal controls,**
- Timely **enforcement of statutory and policy provisions,** and
- Improved **planning, monitoring, and utilisation of public funds and assets.**

The Report presents facts based on examination of records and responses furnished by departments, and is intended to support legislative oversight and administrative improvement.