

CHAPTER I GENERAL

1.1 Trend of revenue receipts

1.1.1 The tax and non-tax revenue raised by the Government of Kerala during the year 2008-09, the State's share of net proceeds of divisible Union taxes and duties assigned to States and grants-in-aid received from the Government of India during the year and the corresponding figures for the preceding four years are mentioned below:

(Rupees in crore)

Sl. No.	Particulars	2004-05	2005-06	2006-07	2007-08	2008-09
1.	Revenue raised by the State Government					
	• Tax revenue	8,963.65	9,778.62	1,1941.82	13,668.95	15,990.18
	• Non-tax revenue ¹	819.09 (760.43)	936.78 (863.79)	937.57 (844.51)	1,209.55 (1,078.00)	1,559.29 (1,390.00)
	Total	9,782.74 (9,724.08)	10,715.40 (10,642.41)	12,879.39 (12,786.33)	14,878.50 (14,746.95)	17,549.47 (17,380.18)
2.	Receipts from the Government of India					
	• Share of net proceeds of divisible Union taxes and duties	2,404.95	2,518.20	3,212.04	4,051.70	4,275.52
	• Grants-in-aid	1,312.80	2,060.93	2,095.19	2,176.59	2,687.19
	Total	3,717.75	4,579.13	5,307.23	6,228.29	6,962.71
3.	Total revenue receipts of the State Government (1 and 2)	13,500.49 (13,441.83)	15,294.53 (15,221.54)	18,186.62 (18,093.56)	21,106.79 (20,975.24)	24,512.18 ² (24,342.89)
4.	Percentage of 1 to 3	72	70	71	70	72

The above table indicates that during the year 2008-09, the revenue raised by the State Government (Rs. 17,549.47 crore) was 72 per cent of the total revenue receipts against 70 per cent in the preceding year. The balance 28 per cent of receipts during 2008-09 was from the Government of India.

¹ The figures shown in brackets represent the figures net of expenditure on prize winning tickets of lotteries conducted by the Government.

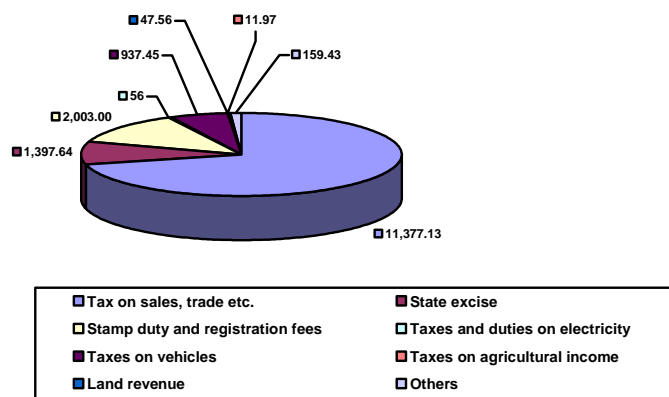
² For details please see Statement No. 11 – Detailed accounts of revenue by minor heads in the Finance Accounts of Kerala for the year 2008-09. Figures under the major heads 0020 – Corporation tax, 0021 – Taxes on income other than corporation tax, 0028 – Other taxes on income and expenditure, 0032 – Taxes on wealth, 0037 – Customs, 0038 – Union excise duties, 0044 – Service tax and 0045 – Other taxes and duties on commodities and services – Share of net proceeds assigned to states booked in the Finance Accounts under A – Tax revenue have been excluded from revenue raised by the State and included in the State's share of divisible Union taxes in this statement.

1.1.2 The following table presents the details of tax revenue raised during the period 2004-05 to 2008-09:

(Rupees in crore)

Sl. No.	Head of revenue	2004-05	2005-06	2006-07	2007-08	2008-09	Percentage of increase (+)/ decrease (-) in 2008-09 over 2007-08
1.	Tax on sales, trade etc.	6,701.05	7,037.97	8,563.31	9,371.76	11,377.13	(+) 21.40
2.	State excise	746.45	841.00	953.07	1,169.25	1,397.64	(+) 19.53
3.	Stamp duty and registration fees						
	• Stamps - judicial	47.37	53.39	49.20	81.89	71.25	(-) 12.99
	• Stamps – non-judicial	489.99	852.51	1,213.36	1,607.85	1,580.94	(-) 1.67
	• Registrati on fees	237.99	195.51	257.37	338.23	350.81	(+) 3.72
4.	Taxes and duties on electricity	9.62	31.52	31.78	39.04	56.00	(+)43.44
5.	Taxes on vehicles	610.48	628.51	707.74	853.17	937.45	(+) 9.88
6.	Taxes on agricultural income	4.93	6.15	9.63	22.05	11.97	(-) 45.71
7.	Land revenue	43.85	43.88	47.00	47.21	47.56	(+) 0.74
8.	Others	71.92	88.18	109.36	138.50	159.43	(+) 15.11
	Total	8,963.65	9,778.62	11,941.82	13,668.95	15,990.18	(+) 16.98

Tax Revenue 2008-09



The following reasons for variations were reported by the concerned departments:

State excise: The increase was due to changes brought in *Abkari* Policy.

Stamp duty and registration fees: During the year, the number of documents registered was less compared to the previous year. Hence the short fall in revenue.

Taxes and duties on electricity: The increase was due to book adjustment of dues of KSEB.

Taxes on vehicles: The increase in the number of vehicles resulted in the enhanced revenue collection.

Taxes on agricultural income: The receipt during the previous year was high due to realisation of arrears from an assessee, as there was no such corresponding collection during the current year.

The other departments did not inform (September 2009) the reasons for variation, despite being requested (March 2009).

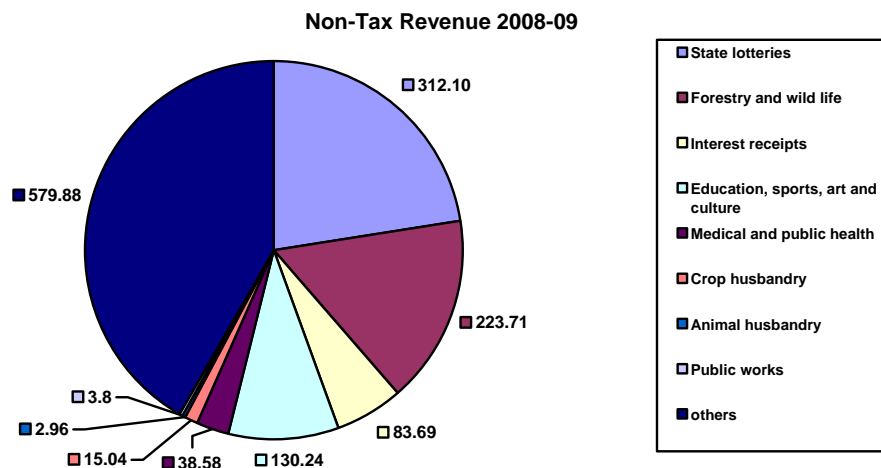
1.1.3 The following table presents the details of the non-tax revenue raised during the period 2004-05 to 2008-09:

(Rupees in crore)

Sl. No.	Head of revenue	2004-05	2005-06	2006-07	2007-08	2008-09	Percentage of increase (+)/ decrease (-) in 2008-09 over 2007-08
1.	State lotteries ³	92.72	156.58	142.93	193.70	312.10	(+) 61.13
2.	Forestry and wild life	199.69	189.63	174.56	154.45	223.71	(+) 44.84
3.	Interest receipts	40.51	46.36	44.63	69.65	83.69	(+) 20.16
4.	Education, sports, art and culture	85.76	82.09	99.91	100.89	130.24	(+) 29.09
5.	Medical and public health	27.52	29.80	32.99	20.02	38.58	(+) 92.71
6.	Crop husbandry	11.51	13.74	12.33	10.91	15.04	(+) 37.86
7.	Animal husbandry	5.68	5.68	6.43	5.26	2.96	(-) 43.73
8.	Public works	2.70	2.68	2.56	3.28	3.80	(+) 15.85

³ From gross receipts, expenditure on prize winning tickets has been deducted, but expenditure on commission to agents and establishment expenses have not been deducted. For 2008-09, from gross receipts of Rs. 481.39 crore, expenditure of Rs. 169.29 crore on prize winning tickets has been deducted, but expenditure of Rs. 165.04 crore on commission to agents and establishment expenses of Rs. 36.79 crore have not been deducted.

9.	Others	294.34	337.23	328.17	519.84	579.88	(+) 11.55
Total		760.43	863.79	844.51	1,078.00	1,390.00	(+) 28.94



The following reasons for variations were reported by the concerned department:

State lotteries: The increase was due to introduction of six new lotteries and three special bumper lotteries.

Forestry and wildlife: The increase was due to general price rise and increase in quantity of timber and sandal wood available for sale.

Medical and public health: The increase was due to increase in number of outpatients, surgeries, occupancy of pay wards, auction sale of old building of mental health centre, Kozhikode.

Crop husbandry: The increase was due to stringent measures taken to recover the liabilities.

The other departments did not inform (September 2009) the reasons for variations, despite being requested (March 2009).

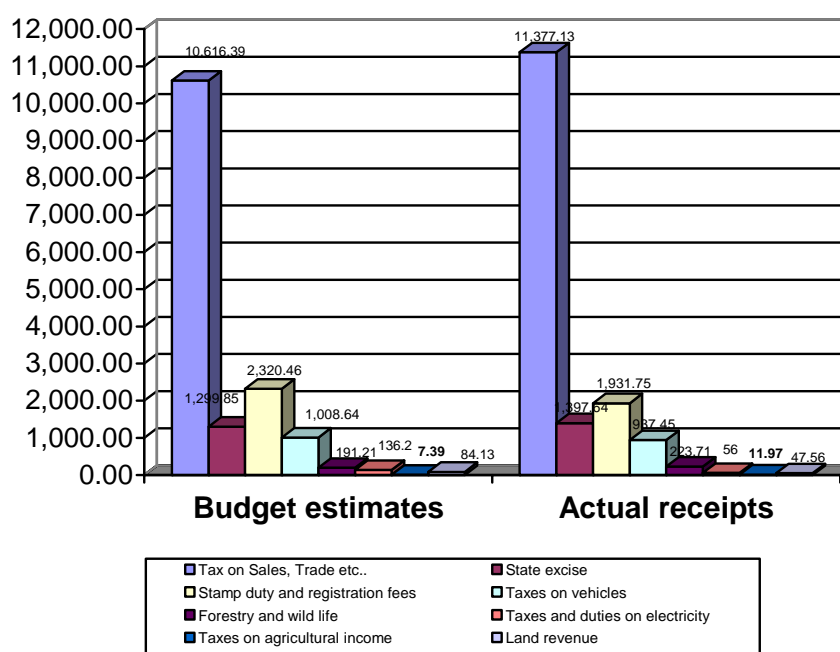
1.2 Variation between the budget estimates and the actuals

The variation between the budget estimates and the actuals of revenue receipts for the year 2008-09 in respect of the principal heads of tax and non-tax revenue are mentioned below:

(Rupees in crore)

Sl. No	Head of revenue	Budget estimates	Actual receipts	Variation excess (+)/ shortfall (-)	Percentage of variation
1.	Tax on sales, trade etc.	10,616.39	11,377.13	(+) 760.74	(+) 7.17
2.	State excise	1,299.85	1,397.64	(+) 97.79	(+) 7.52

3.	Stamp duty and registration fees				
	• Stamps - Non-judicial	1,842.80	1,580.94	(-) 261.86	(-) 14.21
	• Registration fees	477.66	350.81	(-) 126.85	(-) 26.56
4.	Taxes on vehicles	1,008.64	937.45	(-) 71.19	(-) 7.06
5.	Forestry and wild life	191.21	223.71	(+) 32.50	(+) 17.00
6.	Taxes and duties on electricity	136.20	56.00	(-) 80.20	(-) 58.88
7.	Taxes on agricultural income	7.39	11.97	(+) 4.58	(+) 61.98
8.	Land revenue	84.13	47.56	(-) 36.57	(-) 43.47



The following reasons for variations were reported by the concerned departments:

State excise: The increase was due to changes brought in *Abkari* Policy.

Stamp duty and registration fees: During the year, the number of documents registered was less compared to the previous year. Hence the short fall in revenue.

Forestry and wildlife: The increase was due to general price rise and increase in quantity of timber and sandal wood available for sale.

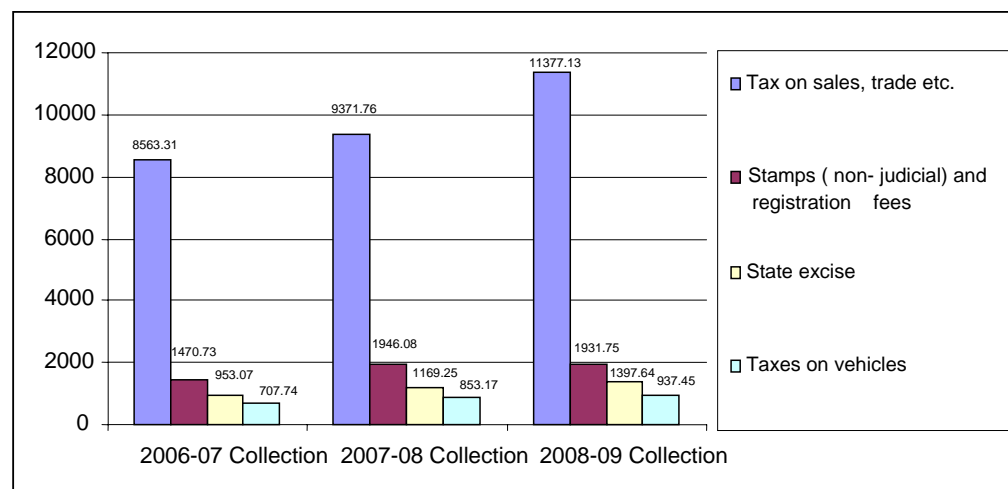
The other departments did not inform (September 2009) the reasons for variation, despite being requested (March 2009).

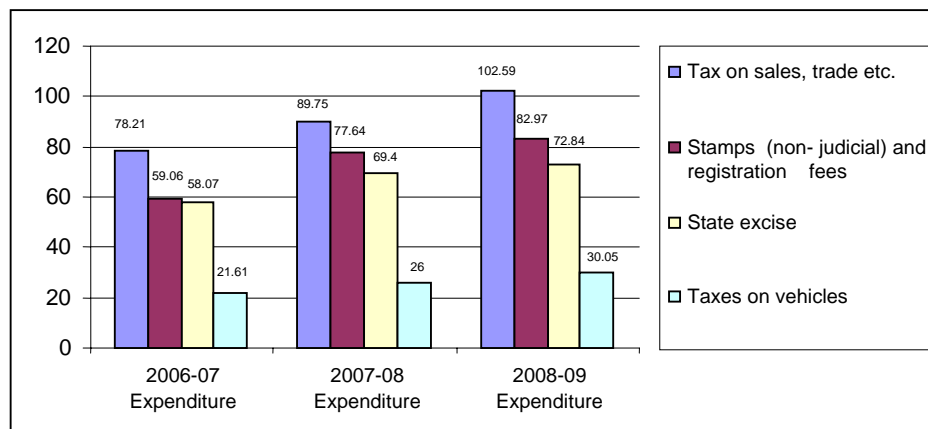
1.3 Cost of collection

The gross collection in respect of major revenue receipts, expenditure incurred on collection and the percentage of expenditure to gross collection during the years 2006-07, 2007-08 and 2008-09 along with the relevant all India average percentage of expenditure on collection to gross collection for 2007-08 are mentioned below:

(Rupees in crore)

Sl. No.	Head of revenue	Year	Collection	Expenditure on collection of revenue	Percentage of expenditure to gross collection	All India average percentage (2007-08)
1.	Tax on sales, trade etc.	2006-07	8,563.31	78.21	0.91	0.83
		2007-08	9,371.76	89.75	0.96	
		2008-09	11,377.13	102.59	0.90	
2.	Stamps (non-judicial) and registration fees	2006-07	1,470.73	59.06	4.02	2.09
		2007-08	1,946.08	77.64	3.99	
		2008-09	1,931.75	82.97	4.30	
3.	State excise	2006-07	953.07	58.07	6.09	3.27
		2007-08	1,169.25	69.40	5.94	
		2008-09	1,397.64	72.84	5.21	
4.	Taxes on vehicles	2006-07	707.74	21.61	3.05	2.58
		2007-08	853.17	26.00	3.05	
		2008-09	937.45	30.05	3.21	





The expenditure on collection in respect of sales tax, stamp duty and registration fees, State excise and taxes on vehicles was higher as compared to the all India average and the Government needs to look into this aspect.

1.4 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2009 in respect of some principal heads of revenue amounted to Rs. 9,465.95 crore of which Rs. 2,615.58 crore were outstanding for more than five years as mentioned below:

(Rupees in crore)

Sl. No.	Department	Amount of arrears as on 31 March 2009	Arrears outstanding for more than 5 years
1.	Commercial taxes department	3,777.26	-
	The amount of arrears of revenue as on 31 March 2009 under KGST as furnished by the department was Rs. 3,328.56 crore, as against Rs. 4,425.47 crore registered on 31 March 2008 indicating a decline of Rs. 1,096.91 crore, but collection effected from arrears was only Rs. 145.66 crore. Similarly the arrears under KGST and CST at the end of 2006-07 was Rs. 12,948.35 crore and the collection from arrears was only Rs. 101.88 crore. However, during 2007-08 the arrears was reduced to Rs. 4,425.47 crore indicating a sharp decline in arrears of Rs. 8,421 crore. The reason for the decline of Rs. 8,421 crore in 2007-08 as well as Rs. 1,029.25 crore in 2008-09 was called for from the Government; their remarks have not been received (September 2009).		
2.	State Excise	289.75	239.46
	An amount of Rs. 252.98 crore was due from individuals, private firms, private companies etc. The stage of recovery of the arrears has been called for from the department; their response has not been received (September 2009).		
3.	Electrical inspectorate	3,238.95	1501.14
	Rs. 3,232 crore was due from Kerala State Electricity Board and Rs. 3.55 crore was due from Thrissur Municipal Corporation.		
4.	Land revenue	1,143.49	391.48
	The details of arrears were not furnished by the department.		
5.	Motor vehicles	769.55	351.93
	Rs. 15.02 crore was covered under revenue recovery. Rs. 4.41 crore was stayed by Courts etc. Rs. 684.45 crore is due from KSRTC. Arrears of Rs. 65.67 crore were under various stages.		

6.	Forestry and wildlife	148.66	75.06
	Rs. 91.53 crore was stayed by Government and Rs. 1.05 crore is likely to be written off		
7.	Police	57.60	32.84
	Rs. 22.75 crore, Rs. 27.79 crore, Rs. 1.84 crore and Rs. 1.49 crore were due from southern railway, KSEB, Government of Tamil Nadu and airport authority of India respectively.		
8.	Printing	26.88	13.27
	The details of split up of arrears were not furnished by the department.		
9.	Stationery	11.88	9.89
	The arrears were due to default of department as well as autonomous bodies.		
10.	Factories & Boilers	1.33	0.20
	The department stated that an amount of Rs. 58 lakh is likely to be written off.		
11.	Mining and Geology	0.38	0.17
	Rs. 1.82 lakh was under revenue recovery, Rs 17.38 lakh was stayed by Courts/ Government and Rs. 19 lakh was under various stages.		
12.	Ports	0.22	0.14
	Rs. 5.94 lakh was under revenue recovery and the balance amount under various stages.		
Total		9,465.95	2,615.58

1.5 Write off and waiver of revenue

In Forestry and Wildlife department, the Government had waived Rs. 1.28 lakh being the re-auction loss sustained from forest range in Ranni.

The details of write off and waiver of revenue was not made available by the Commercial Taxes department and Excise department.

1.6 Refunds

The number of refund cases pending at the beginning of the year 2008-09, claims received during the year, refunds allowed during the year and cases pending at the close of the year 2008-09 as reported by the Commercial Taxes department are as follows:

(Rupees in lakh)

Sl. No.	Revenue Head		Claims outstanding at the beginning of the year	Claims received during the year	Refunds made during the year	Balance outstanding at the end of the year
1.	Sales tax	No. of cases	48	438	434	52
		Amount	287.02	491.55	677.08	101.49
2.	Agricultural Income Tax	No. of cases	1	28	27	2
		Amount	0.50	3.83	4.02	0.31

3.	VAT	No. of cases	992	8,350	8,056	1,286
		Amount	8,071.74	14,990.78	20,669.94	2,392.58
4.	Luxury Tax	No. of cases	-	1	1	-
		Amount	-	0.09	0.09	-
5.	Tax on paper lottery	No. of cases	1	-	1	-
		Amount	56.98	-	56.98	-

The table above indicates that the refunds made by the department under VAT during the year 2008-09 was Rs. 206.70 crore as against Rs. 109.72 crore recorded in the Finance Accounts indicating a substantial difference of Rs. 96.98 crore. The reason for variation between the departmental figures and the figures booked in the Finance Accounts have been called for from the Government in August 2009; their reply has not been received (September 2009).

1.7 Failure of senior officials to enforce accountability and protect interest of the Government

Principal Accountant General (Audit) (PAG) arranges to conduct periodical inspection of the Government departments to test check the transactions and verify the maintenance of important accounting and other records as per the prescribed rules and procedures. These inspections are followed up with inspection reports (IRs). Important irregularities and defects in assessments, demand and collection of State receipts, noticed during local audit but not settled on the spot, are communicated to the heads of the offices and to the next higher departmental authorities through IRs.

According to the instructions issued by the Government in November 1965, first reply to IRs are required to be sent within four weeks from the date of their receipt. In order to apprise the Government of the position of pending audit observations from time to time, statements of outstanding audit observations are forwarded to the Government and their replies watched in audit.

As at the end of June 2009, there were 2,897 outstanding IRs containing 15,284 audit observations involving Rs. 1,133.31 crore issued upto December 2008. The details of reports outstanding at the end of June for the years 2007 to 2009 are mentioned below:

(Rupees in crore)			
Period	Number of outstanding IRs	Number of outstanding audit observations	Amount involved
At the end of June 2007	1,723	9,978	1,044.60
At the end of June 2008	2,566	13,695	1,005.99
At the end of June 2009	2,897	15,284	1,133.31

Out of 2,897 pending IRs, even first replies have not been received (June 2009) for 332 IRs of which 131 IRs related to 2008-09 and the remaining 201 IRs to the previous year. Pendency of these reports was reported to the Government (September 2009).

Revenue head wise details of the outstanding IRs and audit observations as on 30 June 2009 are mentioned below:

(Rupees in crore)

Sl. No.	Head of revenue	Number of IRs	Number of audit observations	Amount
1.	Tax on sales, trade etc.	1,074	9,593	580.40
2.	Taxes on agricultural income	200	1,104	81.53
3.	State excise	449	893	169.95
4.	Taxes on vehicles	277	1,402	11.49
5.	Land revenue	135	300	18.16
6.	State lotteries	29	60	0.43
7.	Forestry and wildlife	285	758	181.17
8.	Stamp duty and registration fees	426	1,123	7.53
9.	Taxes and duties on electricity	22	51	82.65
Total		2,897	15,284	1,133.31

1.8 Departmental audit committee meetings

The Government set up audit committees (during various periods) to monitor and expedite the progress of the settlement of IRs and paragraphs in the IRs. The details of the audit committee meetings held during the year 2008-09 and the paragraphs settled are mentioned below:

(Rupees in crore)

Head of revenue	Number of meetings held	Number of paragraphs settled		Amount
Sales tax	4	Upto 2000-01	105	11.24
		2001-02	98	
		2002-03	79	
		2003-04	16	
		2004-05	9	
		Total	307	
Agricultural income tax	2	Upto 1999-2000	10	0.24
		2000-01	1	
		2001-02	1	
		2002-03	3	
		2003-04	1	
		2005-06	1	
		2006-07	2	
		2008-09	1	
Total	20			

Stamp duty and registration fees	10	Upto 2001-02	14	0.24
		2002-03	16	
		2003-04	18	
		2004-05	49	
		2005-06	67	
		2006-07	43	
		2007-08	54	
		2008-09	1	
		Total	262	
State excise	1	Upto 2003-04	3	Nil
		2004-05	5	
		2005-06	5	
		2006-07	11	
		2007-08	10	
		2008-09	1	
		Total	35	
Taxes on vehicles	2	Upto 2003-04	2	0.26
		2004-05	8	
		2005-06	11	
		2006-07	9	
		2007-08	20	
		2008-09	4	
		Total	54	
Land revenue	3	Upto 1999-2000	2	1.73
		2002-03	2	
		2003-04	1	
		2004-05	4	
		2005-06	2	
		2006-07	8	
		2007-08	4	
		2008-09	1	
		Total	24	
Forest	1	Upto 2000-01	2	0.85
		2001-02	4	
		2002-03	3	
		2003-04	3	
		2004-05	1	
		2005-06	-	
		2006-07	1	
		2007-08	1	
		2008-09	-	
		Total	15	
Total	23		717	14.56

The Government did not constitute audit committee for the revenue head 'taxes and duties on electricity'.

1.9 Response of the departments to draft audit paragraphs

Draft paragraphs/reviews proposed for inclusion in the Audit Report are forwarded by the PAG to the Secretaries of the concerned departments through demi-official letters. According to the instructions issued in November 1965 by the Government, all departments are required to furnish their remarks on the draft paragraphs/reviews within six weeks of their receipt. The fact of non-receipt of replies from the Government is invariably indicated at the end of each such paragraph included in the Audit Report.

One hundred and thirty five draft paragraphs (clubbed into 44 paragraphs including three reviews) proposed for inclusion in the Report of the Comptroller and Auditor General of India (Revenue Receipts) for the year ended 31 March 2009 were forwarded to the concerned Secretaries to the Government and copies endorsed to the concerned head of the departments. However, the replies/ response to 88 draft paragraphs (out of 135 paragraphs) have not been received (September 2009). In 10 cases recoveries involving Rs. 32.83 lakh have been made.

1.10 Follow-up on Audit Reports

Instructions issued by the Government from time to time for timely follow-up action on the Audit Reports and matters pertaining to the Committee on Public Accounts stipulate that it is imperative to submit action taken notes (ATNs) on paragraphs and reviews included in the Audit Report indicating the remedial action taken or proposed to be taken, within two months from the date of presentation of the Audit Report to the legislature without waiting for any notice or call from the Committee on Public Accounts.

A review of the outstanding ATNs on 512 paragraphs included in 13 Reports of the Comptroller and Auditor General of India (Revenue Receipts) for the years ended 31 March 1995 to 31 March 2007 disclosed that the departments had submitted remedial ATNs on all paragraphs on which ATNs were due as on 31 July 2009 after the prescribed period of two months.

The Audit Report for the year ended 31 March 2008 was laid on the table of the legislature in March 2009. The departments had not submitted ATNs on eight paragraphs included in the above Audit Report (September 2009) although the prescribed time period was over in May 2009.

1.11 Non-production of records to Audit for scrutiny

The programme of local audit of Sales Tax Offices is drawn up sufficiently in advance and intimations are issued, usually one month before the local audit, to the department to enable them to keep the relevant records ready for audit scrutiny.

During 2008-09, 14,050 sales tax assessments records relating to 109 offices were not made available to audit. In 5,557 cases tax involved was Rs. 978.39 crore and in the remaining cases the tax effect were not available with the assessing authority. Of the 14,050 cases, 2,964 assessments pertain to 15

special circles where assessments of major dealers are dealt with. Yearwise breakup of such cases, are given below :

(Rupees in lakh)				
Name of Office.	Year in which it was to be audited	Number of assessment cases not audited.	Number of cases in which revenue involved could be ascertained	Revenue involved.
CTO, Spl. Circle, Thiruvananthapuram	Upto 2007-08	312	168	1630.96
CTO, Spl. Circle, Kollam	Upto 2007-08	360	0	0
CTO, Spl. Circle, Alappuzha	Upto 2008-09	8	0	0
CTO, Spl. Circle (HP), Mattancherry	Upto 2007-08	287	35	11265.15
CTO, Spl. Circle, Mattancherry	Upto 2007-08	132	78	1714.61
CTO, Spl. Circle I, Ernakulam	Upto 2007-08	24	16	6152.26
CTO, Spl. Circle II, Ernakulam	Upto 2007-08	234	102	20785.22
CTO, Spl. Circle III, Ernakulam	Upto 2007-08	214	102	8400.21
CTO, Spl. Circle, Thrissur	Upto 2008-09	268	268	3989.32
CTO, Spl. Circle, Palakkad	Upto 2007-08	277	176	4634.73
CTO, Spl. Circle, Tirur	Upto 2007-08	158	0	0
CTO, Spl. Circle I, Kozhikode	Upto 2007-08	199	66	2,716.34
CTO, Spl. Circle II, Kozhikode	Upto 2007-08	138	76	753.37
CTO, Spl. Circle, Kannur	Upto 2007-08	309	247	2,365.62
CTO, Spl. Circle, Kasargod	Upto 2007-08	44	36	357.46
Total				64,765.25

Similarly 25,221 assessments relating to the period 1996-97 onwards were in arrears in these offices and the department was not able to indicate the revenue involved in these assessments. Of the above, the assessments prior to 2003-04 have become barred by limitation due to non-assessment of the cases within the time frame fixed in Act/Rules.

The department stated that the non-production of records were due to the fact that these records were not traceable or that the records were with appellate or higher authorities.

The delay in production of records for audit would render audit scrutiny ineffective, as rectification of under-assessments, if any, might become time-barred, by the time these files are produced to audit.

The non-production of records in each office and arrears in assessment were brought to the notice of the department through the local audit reports of the respective offices.

The case was reported to Government in July 2009; their reply is awaited (September 2009).

1.12 Compliance with the earlier Audit Reports

During the years between 2001-02 and 2007-08, the department/Government accepted audit observations involving revenue of Rs. 152.28 crore out of which an amount of Rs. 10.34 crore was recovered till August 2009 as mentioned below:

(Rupees in crore)

Sl. No.	Year	Total money value	Money value of accepted cases	Amount recovered
1.	2001-02	454.15	19.27	1.09
2.	2002-03	468.78	28.76	1.61
3.	2003-04	130.68	44.06	1.08
4.	2004-05	55.49	31.14	0.77
5.	2005-06	29.23	5.91	2.96
6.	2006-07	279.90	3.02	0.94
7.	2007-08	276.21	20.12	1.89
Total		1694.44	152.28	10.34

1.13 Results of audit

Test check of the records of commercial tax, State excise, motor vehicles, forest and other departmental offices conducted during the year 2008-09 revealed underassessments/short levy/loss of revenue aggregating Rs. 885.70 crore in 3088 cases. During the course of the year, the departments concerned accepted underassessments and other deficiencies of Rs. 59.27 crore involved in 546 cases of which 121 cases involving Rs. 4.79 crore were pointed out in audit during 2008-09 and the rest in the earlier years. The departments collected Rs. 2.69 crore in 420 cases during 2008-09.

This report contains 44 paragraphs including three reviews on cross verification of purchase/sale effected under KGST/KVAT/CST Acts, package for effective administration of registration laws (PEARL) in the registration department and recovery of arrears of revenue under Revenue Recovery Act and paragraphs relating to short/non-levy of tax, duty and interest, penalty etc., involving financial effect of Rs. 675.44 crore. The departments/Government

have accepted audit observations involving Rs. 43.81 crore out of which Rs. 32.83 lakh has been recovered. The replies in the remaining cases have not been received (September 2009). These are discussed in succeeding chapter II to VIII.