

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 2009-10, 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	2005-06	2006-07	2007-08	2008-09	2009-10
1.	Revenue raised by the State Government					
	• Tax revenue	9,778.62	1,1941.82	13,668.95	15,990.18	17,625.02
	• Non-tax revenue ¹	936.78 (863.79)	937.57 (844.51)	1,209.55 (1,078.00)	1,559.29 (1,390.00)	1,852.22 (1,633.22)
	Total	10,715.40 (10,642.41)	12,879.39 (12,786.33)	14,878.50 (14,746.95)	17,549.47 (17,380.18)	19,477.24 (19,258.24)
2.	Receipts from the Government of India					
	• Share of net proceeds of divisible Union taxes and duties	2,518.20	3,212.04	4,051.70	4,275.52	4,398.78
	• Grants-in-aid	2,060.93	2,095.19	2,176.59	2,687.19	2,233.38
	Total	4,579.13	5,307.23	6,228.29	6,962.71	6,632.16
3.	Total revenue receipts of the State Government (1 and 2)	15,294.53 (15,221.54)	18,186.62 (18,093.56)	21,106.79 (20,975.24)	24,512.18 (24,342.89)	26,109.40 ² (25,890.40)
4.	Percentage of 1 to 3	70	71	70	72	75

The above table indicates that during the year 2009-10, the revenue raised by the State Government (₹ 19,477.24 crore) was 75 per cent of the total revenue receipts against 72 per cent in the preceding year. The balance 25 per cent of receipts during 2009-10 was from the Government of India.

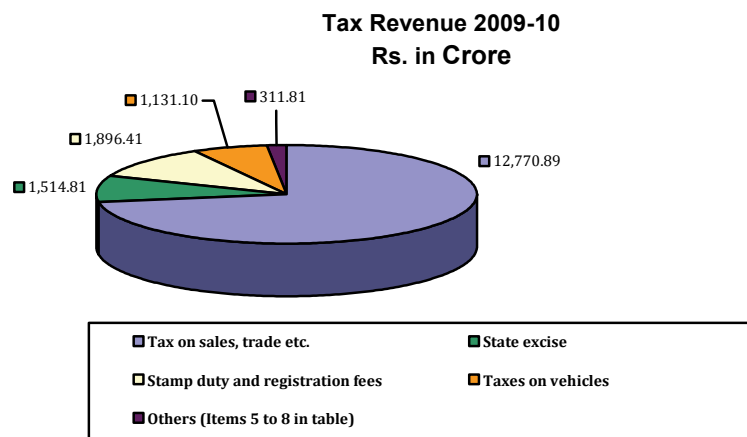
¹ The figures shown in brackets represent the figures net of expenditure on prize winning tickets of lotteries conducted by the Government.

² For details please see Statement No. 11 – Detailed accounts of revenue by minor heads in the Finance Accounts of Kerala for the year 2009-10. 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 the tax revenue raised during the period 2005-06 to 2009-10:

(Rupees in crore)

Sl. No.	Head of revenue	2005-06	2006-07	2007-08	2008-09	2009-10	Percentage ³
1.	Tax on sales, trade etc.	7,037.97	8,563.31	9,371.76	11,377.13	12,770.89	(+) 12.25
2.	State excise	841.00	953.07	1,169.25	1,397.64	1,514.81	(+) 8.38
3.	Stamp duty and registration fees						
	• Stamps - judicial	53.39	49.20	81.89	71.25	83.52	(+)17.22
	• Stamps – non-judicial	852.51	1,213.36	1,607.85	1,580.94	1,495.26	(-) 5.42
	• Registration fees	195.51	257.37	338.23	350.81	317.63	(-) 9.45
4.	Taxes on vehicles	628.51	707.74	853.17	937.45	1,131.10	(+) 20.66
5.	Taxes and duties on electricity	31.52	31.78	39.04	56.00	24.78	(-) 55.75
6.	Taxes on agricultural income	6.15	9.63	22.05	11.97	27.73	(+)131.66
7.	Land revenue	43.88	47.00	47.21	47.56	53.93	(+) 13.39
8.	Others	88.18	109.36	138.50	159.43	205.37	(+) 28.82
	Total	9,778.62	11,941.82	13,668.95	15,990.18	17,625.02	(+) 10.22



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

Tax on sales, trade etc.: The increase was due to hike in price of diesel and petrol.

Stamps and registration fees: The variation was due to decrease in the number of documents registered and decrease in the number of documents having higher consideration due to economic recession.

³ Percentage of increase (+)/decrease (-) in 2009-10 over 2008-09.

Taxes on vehicles: The variation was due to increase in the vehicle population.

Taxes and duties on electricity: The decrease was due to the fact that some of the licensees had paid duties only upto November 2009 and non-payment of dues of KSEB.

Taxes on agricultural income: The increase was due to the implementation of the amnesty scheme.

Land revenue: The increase was due to collection of arrears, collection of basic tax and other taxes.

The other departments did not inform (December 2010) the reasons for variation, despite being requested (April 2010).

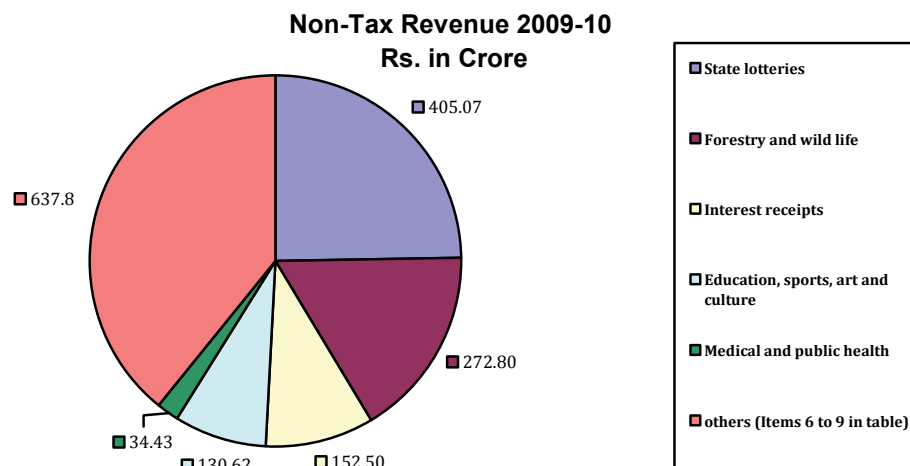
1.1.3 The following table presents the details of the non-tax revenue raised during the period 2005-06 to 2009-10:

(Rupees in crore)

Sl. No.	Head of revenue	2005-06	2006-07	2007-08	2008-09	2009-10	Percentage ⁴
1.	State lotteries ⁵	156.58	142.93	193.70	312.10	405.07	(+) 29.79
2.	Forestry and wild life	189.63	174.56	154.45	223.71	272.80	(+) 21.94
3.	Interest receipts	46.36	44.63	69.65	83.69	152.50	(+) 82.22
4.	Education, sports, art and culture	82.09	99.91	100.89	130.24	130.62	(+) 0.29
5.	Medical and public health	29.80	32.99	20.02	38.58	34.43	(-) 10.75
6.	Crop husbandry	13.74	12.33	10.91	15.04	7.88	(-) 47.60
7.	Animal husbandry	5.68	6.43	5.26	2.96	3.11	(+) 5.06
8.	Public works	2.68	2.56	3.28	3.80	6.54	(+) 72.10
9.	Others	337.23	328.17	519.84	579.88	620.27	(+) 6.97
Total		863.79	844.51	1,078.00	1,390.00	1,633.22	(+) 17.50

⁴ Percentage of increase (+)/decrease (-) in 2009-10 over 2008-09.

⁵ 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 2009-10, from gross receipts of ₹ 624.07 crore, expenditure of ₹ 219 crore on prize winning tickets has been deducted, but expenditure of ₹ 222.54 crore on commission to agents and establishment expenses of ₹ 60.26 crore have not been deducted.



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

State lotteries: The variation was due to increase in the cost of some weekly and bi-weekly lottery tickets and sale of tickets increased due to introduction of the new structure.

Forest receipts: The variation was due to increased quantity of timber available for sale.

Crop husbandry: The decrease was due to transfer of major portion of receipts such as sale of farm produce and seedlings to the District *Panchayat*.

Public works: The variation was due to the increase in the cost of tender forms and also due to crediting of several lapsed deposits to revenue.

The other departments did not inform (December 2010) the reasons for variation, despite being requested (April 2010).

1.2 Response of the departments/Government towards audit

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

The Accountant General (WF&RA), Kerala (AG) conducts periodical inspection of the Government departments to test check the transactions and verify the maintenance of the important accounts and other records as prescribed in the rules and procedures. These inspections are followed up with the inspection reports (IRs) incorporating irregularities detected during the inspection and not settled on the spot, which are issued to the head of the offices inspected with copies to the next higher authorities for taking prompt corrective action. The head of the offices/Government are required to promptly comply with the observations contained in the IRs, rectify the defects and omissions and report compliance through initial reply to the AG within one month from the date of issue of the IRs. We report serious financial irregularities to the head of the departments and the Government.

We noticed that out of the inspection reports issued upto December 2009, 15,052 paragraphs involving ₹ 1,426.98 crore relating to 2,581 IRs remained outstanding at the end of June 2010. A table containing figures for the current year and preceding two years is given below:

	June 2008	June 2009	June 2010
Number of outstanding IRs	2,566	2,897	2,581
Number of outstanding audit observations	13,695	15,284	15,052
Amount involved (Rupees in crore)	1,005.99	1,133.31	1,426.98

The department-wise details of the IRs and audit observations outstanding as on 30 June 2010 and the amounts involved are mentioned below:

Sl. No.	Name of the Departments	Nature of receipts	Number of outstanding IRs	Number of outstanding audit observations	Money value involved (Rupees in crore)
1.	Taxes	Tax on sales, trade etc	1,044	10,117	1,129.38
		Taxes on agricultural income	132	676	39.69
2.	Excise	State excise	357	686	151.31
3.	Revenue	Land revenue	246	1,030	16.35
4.	Transport	Taxes on vehicles	225	1,018	11.84
5.	Stamps and registration	Stamps and registration fees	307	797	10.66
6.	Forest and environment	Forestry and wild life	231	622	33.31
7.	Power	Taxes and duties on electricity	23	80	31.05
8.	Lotteries	Lotteries	16	26	3.39
Total			2,581	15,052	1,426.98

Even the first replies required to be received from the head of offices within one month from the date of issue of IRs were not received for 339 IRs issued upto December 2009. This large pendency of the IRs due to non-receipt of the replies is indicative of the fact that the head of offices and head of the departments failed to initiate action to rectify the defects, omissions and irregularities pointed out by the AG in the IRs.

It is recommended that the Government may design effective procedures to ensure prompt and appropriate response to audit observations. Government may also institute systems for taking action against officials/officers who fail to send replies to the IRs/paragraphs as per the prescribed time schedule and who fail to take action to recover loss/outstanding demand in a time bound manner.

1.2.2 Departmental audit committee meetings

The Government set up the audit committees to monitor and expedite the progress of the settlement of the IRs and the paragraphs of the IRs. We conducted 25 audit committee meetings with various departments and cleared

1,665 Paragraphs out of 17,799 (9.35 per cent) during the year 2009-10. The details of paragraphs settled are mentioned below:

Head of revenue	Number of meetings held	paragraphs settled		Amount of settled Paragraphs (Rs. in crore)	Number of paragraphs outstanding and percentage of settlement
		Year	Number		
Tax on sales, trade etc.	4	2000-01	102	166.78	<u>11,149</u> 3.81
		2001-02	85		
		2002-03	62		
		2003-04	72		
		2004-05	104		
		Total	425		
Agricultural income tax	5	2000-01	1	2.86	<u>754</u> 30.10
		2001-02	9		
		2002-03	43		
		2003-04	15		
		2004-05	18		
		2005-06	49		
		2006-07	56		
		2007-08	25		
		2008-09	11		
Total	227				
Stamp duty and registration fees	6	Upto 2003-04	38	0.23	<u>1,353</u> 11.16
		2004-05	8		
		2005-06	15		
		2006-07	11		
		2007-08	28		
		2008-09	33		
		2009-10	18		
		Total	151		
State excise	3	2000-01	18	0.32	<u>1,083</u> 17.45
		2001-02	20		
		2002-03	18		
		2003-04	21		
		2004-05	19		
		2005-06	27		
		2006-07	28		
		2007-08	21		
		2008-09	13		
		2009-10	4		
		Total	189		
Taxes on vehicles	3	2004-05	32	2.06	<u>1,440</u> 34.93
		2005-06	42		
		2006-07	61		
		2007-08	139		

Head of revenue	Number of meetings held	paragraphs settled		Amount of settled Paragraphs (Rs. in crore)	Number of paragraphs outstanding and percentage of settlement
		Year	Number		
		2008-09	182		
		2009-10	47		
		Total	503		
Land revenue	1	Upto 2000-01	1	0	<u>1,186</u> 2.11
		2003-04	2		
		2004-05	2		
		2005-06	2		
		2006-07	3		
		2007-08	6		
		2008-09	1		
		2009-10	8		
		Total	25		
Forestry and Wildlife	2	Upto 1999-00	4	8.10	834 14.03
		2000-01	6		
		2001-02	3		
		2002-03	4		
		2003-04	7		
		2004-05	9		
		2005-06	19		
		2006-07	30		
		2007-08	23		
		2008-09	12		
		Total	117		
State Lotteries	1	Upto 2000-01	1	0.66	
		2002-03	1		
		2003-04	3		
		2004-05	1		
		2005-06	3		
		2006-07	11		
		2007-08	2		
		2008-09	6		
		Total	28		
Grand total	25		1,665	181.01	<u>17,799</u> 9.35

We appreciate the efforts of Commercial Taxes department and Motor vehicle department in achieving clearance of 30 per cent and 35 per cent on AIT and Taxes on vehicles respectively.

We urge the Commercial Taxes department and the Land revenue department to make earnest efforts to see that the clearance is at least more than 10 per cent.

1.2.3 Non-production of records to Audit for scrutiny

We prepare the programme of local audit of Commercial Tax Offices sufficiently in advance. We intimate the programme to the department usually one month before the commencement of audit, to enable them to keep the relevant records ready for audit scrutiny.

During 2009-10, 14,003 tax assessment records relating to 122 Offices were not made available to us. In 4,109 cases, tax involved was ₹ 1,331.41 crore and in the remaining cases the tax effect was not available with the assessing authorities. Of the 14,003 cases, 2,824 assessments pertained to 14 special circles where assessments of major dealers are dealt with. Year-wise breakup of such cases, are given below:

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 (Rupees in crore)
		KGST	VAT		
AC Spl. Circle, II Ernakulam	Upto 2009-10	266	60	142	793.48
Spl. Circle HP, Mattancherry	„	287	-	35	112.65
AC Spl. Circle, III Ernakulam	„	223	-	102	85.86
Spl. Circle, II Kozhikode	„	138	19	76	81.80
Spl. Circle, Thrissur	„	268	-	154	39.89
AC Spl. Circle, Kollam	„	360	76	262	27.27
Spl. Circle, I Kozhikode	„	196	20	66	27.16
Spl. Circle, Kannur	„	311	10	247	23.66
AC Spl. Circle, Kottayam	„	86	145	52	10.32
Spl. Circle, Mattancherry	„	132	3	92	4.29
AC Spl. Circle, Thiruvananthapuram	„	317	123	-	-
Spl. Circle, Palakkad	„	208	56	-	-
AC Spl. Circle, Alappuzha	„	8	45	-	-
AC Spl. Circle, I Ernakulam	„	24	380	-	-
Total		2,824	937	1,228	1,206.38

Non-production of large number of records involving substantial revenue seriously hampers us in discharging our constitutional responsibility and deprives the State of additional revenue that may accrue due to our audit.

The department may consider the following steps to ensure production of the records by:-

- constituting a special mechanism to clear the arrears and produce these files to special audit teams which can be constituted for the purpose;
- Ensuring availability of these files at the time of audit and instructing officers accordingly; and

- proposing punitive action against officers who are defaulting regularly.

1.2.4 Position of Inspection Reports

The summarised position of inspection reports issued on revenue receipts relating to various departments during the last five years, paragraphs included in these reports and their status as on 31 March 2010 are tabulated below:

(Rupees in crore)

Year	Opening balance		Addition during the year		Clearance during the year		Closing balance during the year	
	IRs/ paragraphs	Money value	IRs/ paragraphs	Money value	IRs/ paragraphs	Money value	IRs/ paragraphs	Money value
2005-06	2,386	391.89	702	181.58	481	38.85	2,607	534.62
	12,570		3,697		2,780		13,487	
2006-07	2,607	534.62	751	318.54	621	160.98	2,737	692.18
	13,487		3,988		3,061		14,414	
2007-08	2,737	692.18	673	700.88	358	273.57	3,052	1,119.49
	14,414		3,697		2,319		15,792	
2008-09	3,052	1,119.49	692	199.98	485	133.84	3,259	1,185.63
	15,792		5,133		2,967		17,958	
2009-10	3,259	1,185.63	779	688.97	1,187	346.94	2,851	1,527.66
	17,958		7,205		7,996		17,167	

During the five year period, the departments concerned conducted 100 audit committee meetings and cleared 5,627 paragraphs. We are happy to observe that during 2009-10 for the first time in the last five years, clearance of IRs and paragraphs has exceeded additions resulting in reduction of the outstanding IRs and paragraphs. We recommend that the departments should sustain the good work and further reduce the outstanding IRs and paragraphs.

We mention with concern that the departments had not furnished their initial replies to the IRs within the prescribed period of one month of receipt of the IRs in any of the cases tabulated above.

We recommend the Government to reiterate instructions on response to the IRs and monitor clearance of the outstanding cases closely.

1.2.5 Response of the departments to the draft audit paragraphs

We forward draft paragraphs/reviews proposed for inclusion in the Audit Report to the Secretary of the departments concerned through demi-official letters. All departments are required to furnish their remarks on the draft paragraphs/reviews within six weeks of their receipt as per the instructions issued in 1965 by the Government. We had indicated the fact of non-receipt of replies from the Government at the end of each such paragraph included in the Audit Report.

We had forwarded 150 draft paragraphs (clubbed into 52 paragraphs including two reviews) proposed for inclusion in the Report of the Comptroller and Auditor General of India (Revenue Receipts) for the year ended 31 March 2010 to the Secretary to the Government concerned and copies were endorsed to the concerned head of the departments. We have not received replies/response to 101 draft paragraphs (out of 150 paragraphs) (December 2010).

1.2.6 Follow up on Audit Reports – summarised position

The Government had issued instructions from time to time for timely follow-up action on the Audit Reports which stipulate submission of 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.

Our review of the outstanding ATNs on paragraphs included in 14 Reports of the Comptroller and Auditor General of India (Revenue Receipts) for the years ended 31 March 1995 to 31 March 2008 disclosed that the departments had submitted remedial ATNs on all paragraphs.

Out of 533 audit paragraphs included in the above 14 Audit Reports, the departments submitted remedial ATNs on 533 paragraphs. However, none of the ATNs were furnished within the prescribed period of two months.

The Audit Report for the year ended 31 March 2009 was laid on the table of the legislature on 1 March 2010. The departments had not submitted ATNs on the paragraphs included in the above Audit Report (December 2010) although the prescribed time period was over in May 2010. This indicates that the executive failed to take prompt action on the important issues highlighted in the Audit Reports that involved unrealised revenue.

1.2.7 Compliance with the earlier Audit Reports

During the years between 2004-05 and 2008-09, the department/Government accepted audit observations involving revenue of ₹ 53.04 crore out of which an amount of ₹ 42.72 crore was recovered till July 2010 as mentioned below:

(Rupees in crore)

Sl No.	Year	Total money value	Money value of accepted cases	Amount recovered
1.	2004-05	55.49	0.12	0.09
2.	2005-06	29.23	0.02	0.02
3.	2006-07	279.90	7.75	1.75
4.	2007-08	276.21	1.25	0.29
5.	2008-09	675.44	43.90	40.57
Total		1,316.27	53.04	42.72

1.3 Status of assurances by the department/Government on the issues highlighted in the Audit Reports

Registration Department

The succeeding paragraphs discuss the performance of the Registration department in dealing with the cases detected in the course of local audit conducted during the last 10 years and also cases included in the Audit Reports for the years 1999-2000 to 2008-09.

1.3.1 Inspection Reports

During the ten year period, we issued 1,953 Inspection Reports (IRs) with 5,154 paragraphs involving ₹ 184.22 crore. We conducted 33 audit committee meetings with the department and cleared 1,119 paragraphs involving ₹ 19.60 crore. Besides, we interacted persistently with the department through correspondence and were able to clear 4,627 paragraphs with money value of ₹ 179.02 crore.

Majority of the audit objections in the IRs relate to undervaluation of the documents. We feel that the absence of a system of fixing fair value of the land was the main reason for large number of undervaluation cases leading to leakage of revenue. The Government published a notification containing a fair value of land from 5 January 2004 which was immediately withdrawn on 18 February 2004 as the notification contained many anomalies. We find that the failure to prescribe a scientific and acceptable yardstick for evaluation of land prices and collection of stamp duty resulted in subjective judgements in land valuation.

Other main objections pertain to incorrect exemption, misclassification of documents etc.

1.3.2 Paragraphs included in the Audit Reports

During the period, 11 paragraphs involving money value of ₹ 1.86 crore were included in various Audit Reports, of which ₹ 15.83 lakh was collected. The Government had accepted six cases involving ₹ 22.76 lakh. In other cases the department had not accepted the audit observations.

We recommend that the Government may initiate expeditious action to recover stamp duty in the accepted cases in the interest of revenue.

1.3.3 Reviews included in the Audit Reports

We conducted two reviews during the 10 year period in the Registration department on 'The purchase and sale of stamp' and 'Undervaluation cases in the Registration department'.

The review on purchase and sale of stamps was incorporated in the Audit Report for the year ending March 2004. The review was discussed by the Public Accounts Committee. However, we have not received the Action Taken Notes from the department relating to the review.

The review on undervaluation cases in the Registration Department was included in the Audit report 2005. In paragraph 5.2.10 of the report, an analysis of the Compounding Scheme 2002 was also incorporated. The department raised an additional demand of ₹ 94.39 crore based on the review report in 5,90,080 cases out of which ₹ 13.70 crore involved in 94,991 cases were realised. After the expiry of scheme of compounding, ₹ 268.96 crore had to be collected in 4,85,089 cases for which no follow up action was initiated. ₹ 9.03 crore collectible as deficit duty from 18,403 cases under DR Ernakulam, Kasaragod and Pathanamthitta was not effectively pursued.

As a part of the review we had recommended the Government to consider:-

- issuing of notification to prescribe fair value of lands as required under Section 28A of the Kerala Stamp Act at the earliest;
- prescribing a specific time limit for disposal of the undervaluation cases;
- fixing responsibility for pursuance of arrear cases under the RR Act on a time bound basis; and
- providing adequate infrastructure for preservation of undervaluation case files etc.

We noticed that the Government had not considered any of these recommendations so far.

1.3.4 Impact of audit

1.3.4.1 Recoveries at the instance of audit based on inspection reports

Based on observations brought out by us, the Department had accepted 214 cases involving ₹ 3.40 crore and collected ₹ 6.16 lakh in 106 cases.

1.3.4.2 Amendment effected at the instance of audit

Paragraph 7.4 of AR for the year ended 31 March 1999, deals with short levy of stamp duty due to undervaluation of the document where the value of a building was undervalued. On the basis of our Audit paragraph, Kerala Stamp (Prevention of undervaluation of Instruments) Rules 1968 was amended, by which details/particulars of building was to be included in Form 1 B as Annexure to the instrument to avoid undervaluation.

Conclusion

An analysis of the audit objection raised during the period would indicate that the department was not able to solve the problem of undervaluation. 388 IRs with 1,053 paragraphs involving monetary effect of ₹ 12.23 crore is outstanding for want of proper action on the part of the department is a clear indication that the department is not taking corrective measures promptly.

1.4 Planning for audit during 2009-10

We categorised unit offices under various departments into high, medium and low risk units according to their revenue position, past trends of audit observations and other parameters. We prepared the annual audit plan on the basis of risk analysis which *inter alia* include critical issues in Government revenues and tax administration i.e. budget speech, white paper on State finance, reports of the finance commission (State and Central), recommendation of the taxation reforms committee, statistical analysis of the revenue earnings during the past 5 years, feature's of the tax administration, audit coverage and its impact during past 5 years etc.

During the year 2009-10, the audit universe comprised of 1,038 auditable units of which 660 units were planned for audit and 616 were audited during the year 2009-10 which is 93 *per cent* of the planned units.

We conducted two performance reviews besides the compliance audit mentioned above to examine the efficacy of the tax administration of these receipts.

1.5 Results of audit

1.5.1 Position of local audit conducted during the year

We test checked the records of 683 units of commercial tax, motor vehicles, State excise, forest and other departmental offices during the year 2009-10. We noticed underassessments/short levy/loss of revenue aggregating ₹ 1,659.93 crore in 5,369 cases. During the course of the year the departments concerned accepted underassessments and other deficiencies of ₹ 295.27 crore involved in 1,284 cases of which 494 cases involving ₹ 285.21 crore were pointed out in audit during 2009-10 and the rest in the earlier years. The departments collected ₹ 7.53 crore in 1,165 cases during 2009-10.

1.5.2 Material included in this report

This Report contains 52 paragraphs (selected from the audit observations made during the local audit referred to above and during earlier years which could not be included in earlier reports). It also includes two performance reviews on 'Levy and collection of Motor Vehicles Tax' and 'Working of Co-operation Department' and paragraphs relating to short/non-levy of tax, duty and interest, penalty etc., involving ₹ 1,048.55 crore. The departments/ Government have accepted audit observations involving ₹ 313.33 crore. The replies in the remaining cases have not been received (December 2010). These are discussed in succeeding chapters II to VIII.