

# **Chapter I**

## **General**

## 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 2012-13, 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:

(₹ in crore)

| Sl. No. | Particulars   | 2008-09                  | 2009-10                  | 2010-11                  | 2011-12                  | 2012-13                               |
|---------|---|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------------------|
| 1.      | <b>Revenue raised by the State Government</b>               |                          |                          |                          |                          |                                       |
|         | • Tax revenue   | 15,990.18                | 17,625.02                | 21,721.69                | 25,718.60                | 30,076.61                             |
|         | • Non-tax revenue <sup>1</sup>                              | 1,559.29<br>(1,390.00)   | 1,852.22<br>(1,633.22)   | 1,930.79<br>(1,739.58)   | 2,592.18<br>(2,228.97)   | 4,198.51<br>(3,272.25)                |
|         | <b>Total</b>  | 17,549.47<br>(17,380.18) | 19,477.24<br>(19,258.24) | 23,652.48<br>(23,461.27) | 28,310.78<br>(27,947.57) | 34,275.12<br>(33,348.86)              |
| 2.      | <b>Receipts from the Government of India</b>                |                          |                          |                          |                          |                                       |
|         | • Share of net proceeds of divisible Union taxes and duties | 4,275.52                 | 4,398.78                 | 5,141.85                 | 5,990.36                 | 6,840.65                              |
|         | • Grants-in-aid   | 2,687.19                 | 2,233.38                 | 2,196.62                 | 3,709.22                 | 3,021.53                              |
|         | <b>Total</b>  | <b>6,962.71</b>          | <b>6,632.16</b>          | <b>7,338.47</b>          | <b>9,699.58</b>          | <b>9,862.18</b>                       |
| 3.      | Total revenue receipts of the State Government (1 and 2)    | 24,512.18<br>(24,342.89) | 26,109.40<br>(25,890.40) | 30,990.95<br>(30,799.74) | 38,010.36<br>(37,647.15) | 44,137.30 <sup>2</sup><br>(43,211.04) |
| 4.      | Percentage of 1 to 3  | <b>72</b>                | <b>75</b>                | <b>76</b>                | <b>74</b>                | <b>78</b>                             |

The above table indicates that during the year 2012-13, the revenue raised by the State Government (₹ 34,275.12 crore) was 78 per cent of the total revenue receipts against 74 per cent in the preceding year. The balance 22 per cent of receipts during 2012-13 was from the Government of India. The major component of the revenue of the State Government came from tax revenue.

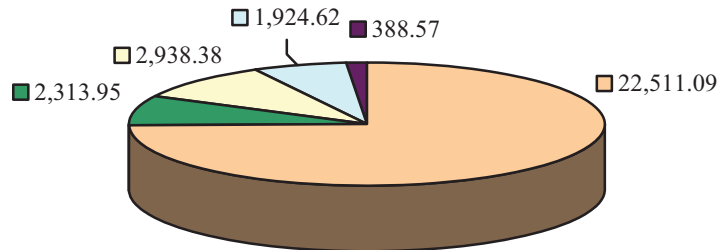
<sup>1</sup> The difference between the figures shown in column and bracket represent expenditure on prize winning tickets of lotteries conducted by the Government.

<sup>2</sup> For details please see Statement No. 11 – Detailed accounts of revenue by minor heads in the Finance Accounts of Kerala for the year 2012-13. 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 from 2008-09 to 2012-13:

| (₹ in crore) |                                  |                 |                  |                  |                  |                  |                  |  |
|--------------|----------------------------------|-----------------|------------------|------------------|------------------|------------------|------------------|--|
| Sl. No.      | Head of revenue                  | Head of account | 2008-09          | 2009-10          | 2010-11          | 2011-12          | 2012-13          | Percentage of increase(+)/decrease (-) in 2012-13 over 2011-12 |
| 1.           | Tax on sales, trade etc.         | 0040            | 11,377.13        | 12,770.89        | 15,833.11        | 18,938.83        | 22,511.09        | 18.86  |
| 2.           | State excise                     | 0039            | 1,397.64         | 1,514.81         | 1,699.54         | 1,883.18         | 2,313.95         | 22.87  |
| 3.           | Stamp duty and Registration fees |                 |                  |                  |                  |                  |                  |  |
|              | •Stamps – judicial               | 0030-01         | 71.25            | 83.52            | 75.30            | 79.66            | 76.31            | (-)4.21  |
|              | •Stamps – non-judicial           | 0030-02         | 1,580.94         | 1,495.26         | 1,884.01         | 2,153.80         | 2,143.97         | (-)0.46  |
|              | •Registration fees               | 0030-03         | 350.81           | 317.63           | 593.18           | 753.09           | 718.10           | (-)4.65  |
| 4.           | Taxes on vehicles                | 0041            | 937.45           | 1,131.10         | 1,331.37         | 1,587.13         | 1,924.62         | 21.26  |
| 5.           | Taxes and duties on electricity  | 0043            | 56.00            | 24.78            | 20.71            | 21.28            | 24.71            | 16.12  |
| 6.           | Taxes on agricultural income     | 0022            | 11.97            | 27.73            | 46.97            | 42.86            | 18.92            | (-)55.86   |
| 7.           | Land revenue                     | 0029            | 47.56            | 53.93            | 55.97            | 60.75            | 121.58           | 100.13   |
| 8.           | Others <sup>3</sup>              |                 | 159.43           | 205.37           | 181.53           | 198.02           | 223.36           | 12.80  |
| <b>Total</b> |                                  |                 | <b>13,668.95</b> | <b>17,625.02</b> | <b>21,721.69</b> | <b>25,718.60</b> | <b>30,076.61</b> | <b>16.94</b>   |

**Tax Revenue 2012-13**  
₹ in crore



Tax on sales, trade etc.
  State excise
  Stamp duty and registration fees

Taxes on vehicles
  Others (Items 5 to 8 in table)

<sup>3</sup> Taxes on immovable property other than agricultural land, Luxury tax and Entertainment tax

Tax on sales, trade etc., was the main source of tax revenue.

The reasons for variation of receipts during 2012-13 over that of 2011-12 as reported by the departments concerned are as follows:

**Taxes and duties on electricity:** The increase in revenue was due to collection from new installations.

**Stamps and registration fees:** The decrease was due to decrease in the number of documents registered during 2012-13.

**Taxes on vehicles:** The increase in revenue receipts was due to enhanced tax for non-transport vehicles.

**Land Revenue:** The increase was due to revision of rate of basic land tax.

**State Excise:** The reason for increase in revenue collection was due to enhancement of licence fees of Abkari shops under foreign liquor rules.

**Tax on sales, trade etc.:** The reasons for increase in revenue was not furnished by the Commercial Taxes Department (February 2014).

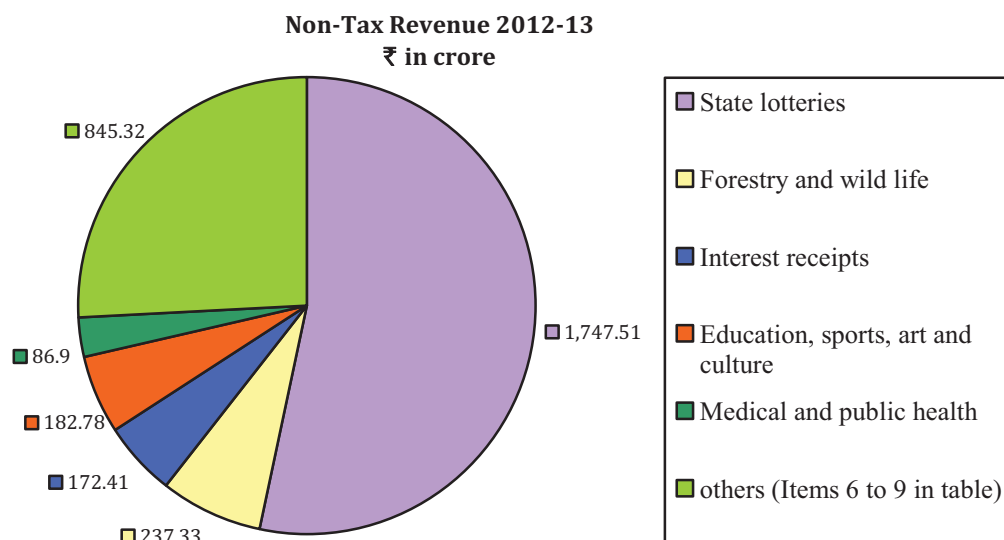
**Taxes on Agricultural Income:** There was a decrease of 56 *per cent* of receipts in 2012-13 over 2011-12. The reasons for decrease though called for (July 2013) from the Commercial Taxes Department were not received (February 2014).

**1.1.3** The following table presents the details of the non-tax revenue raised during the period from 2008-09 to 2012-13:

| (₹ in crore) |                                    |                 |                 |                 |                 |                 |                       |   |
|--------------|------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------------|---|
| Sl. No.      | Head of revenue                    | Head of account | 2008-09         | 2009-10         | 2010-11         | 2011-12         | 2012-13               | Percentage of increase(+)/ decrease (-) in 2012-13 over 2011-12 |
| 1.           | State lotteries                    | 0075-103        | 312.10          | 405.07          | 380.25          | 919.53          | 1,747.51 <sup>4</sup> | 90.04   |
| 2.           | Forestry and wild life             | 0406            | 223.71          | 272.80          | 274.10          | 220.52          | 237.33                | 7.62  |
| 3.           | Interest receipts                  | 0049            | 83.69           | 152.50          | 171.47          | 136.49          | 172.41                | 26.32   |
| 4.           | Education, sports, art and culture | 0202            | 130.24          | 130.62          | 150.83          | 164.96          | 182.78                | 10.80   |
| 5.           | Medical and public health          | 0210            | 38.58           | 34.43           | 63.46           | 65.19           | 86.90                 | 33.30   |
| 6.           | Crop husbandry                     | 0401            | 15.04           | 7.88            | 10.03           | 11.55           | 10.81                 | (-) 6.41  |
| 7.           | Animal husbandry                   | 0403            | 2.96            | 3.11            | 3.97            | 4.06            | 4.60                  | 13.30   |
| 8.           | Public works                       | 0059            | 3.80            | 6.54            | 6.59            | 4.10            | 5.20                  | 26.83   |
| 9.           | Others <sup>5</sup>                |                 | 579.88          | 620.27          | 678.88          | 702.57          | 824.71                | 17.38   |
| <b>Total</b> |                                    |                 | <b>1,390.00</b> | <b>1,633.22</b> | <b>1,739.58</b> | <b>2,228.97</b> | <b>3,272.25</b>       | <b>46.81</b>  |

<sup>4</sup> From gross receipts of ₹ 2,673.77 crore, expenditure of ₹ 926.26 crore on prize winning tickets has been deducted, but other expenditure like commission to agents (₹ 891.47 crore), establishment expenses (₹ 162.78 crore) etc. have not been deducted.

<sup>5</sup> Receipts from Police, Judiciary, Jail, Stationery, etc.



The main component of the non-tax revenue was the State lotteries.

The reasons for variation of receipts during 2012-13 over 2011-12 were reported by the departments concerned as follows:

**State lotteries:** The 90.04 *per cent* increase over previous year was due to the introduction of lotteries on daily draw basis.

**Forestry and Wild Life:** The increase was due to increase in sale value of timber.

**Public works:** The increase was due to increase in toll collection, auction amount and other receipts.

**Stationery:** The reason for increase in revenue receipt was due to increase in sale of tender forms, waste paper and the supply of stationery articles on payment basis.

**Crop Husbandry:** There was a decrease of six *per cent* of receipts in 2012-13 over 2011-12. Reasons for decrease though called for (July 2013) from the Department were not received (February 2014).

## 1.2 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2013 in respect of some principal heads of revenue amounted to ₹ 12,243.86 crore of which ₹ 4,388.55 crore were outstanding for more than five years as mentioned below:

| (₹ in crore) |  |                                       |   |
|--------------|--|---------------------------------------|---|
| Sl. No.      | Department   | Amount of arrears as on 31 March 2013 | Arrears outstanding for more than 5 years |
| 1.           | Commercial taxes   | 6,160.64                              | 1,714.98                                  |
|              | An amount of ₹ 3,523.00 crore was due from individuals, private firms, private companies etc., ₹ 2,398.50 crore from public sector undertakings (PSUs) of Government of India and ₹ 230.08 crore from public sector undertakings of Government of Kerala. The remaining amount of ₹ 9.06 crore was due from Government of India, other State Governments and from local bodies of the State. |                                       |   |

| Sl. No.      | Department  | Amount of arrears as on 31 March 2013 | Arrears outstanding for more than 5 years |
|--------------|---|---------------------------------------|---|
| 2.           | Forest  | 251.23                                | 149.59                                    |
|              | An amount of ₹ 234.58 crore was due from PSUs of Government of Kerala, ₹ 12.87 crore was due from individuals, private companies, ₹ 3.23 crore from PSUs of Government of India. The remaining amount of ₹ 0.45 crore was due from Government of India, other State Governments and local bodies.   |                                       |   |
| 3.           | Local Fund Audit  | 25.88                                 | Not furnished.                            |
|              | The arrears represent audit charge due from various audit entities.   |                                       |   |
| 4.           | Stationery  | 14.71                                 | 9.10                                      |
|              | An amount of ₹ 3.00 crore was due from Education Department (Pareeksha Bhavan) which was pending from 1995-96 onwards. ₹ 1.23 crore was pending from Director of Civil Supplies and ₹ 0.91 crore was due from Election Department. The remaining ₹ 0.11 crore was due from Government of India, ₹ 0.71 crore from PSUs of Government of Kerala and ₹ 8.75 crore from other institutions/board under Government of Kerala. |                                       |   |
| 5.           | Electrical Inspectorate   | 5,564.15                              | 2,514.68                                  |
|              | An amount of ₹ 5,533.57 crore was due from PSUs of Government of Kerala, ₹ 25.89 crore from local bodies and ₹ 4.63 crore was due from individuals, private firms, private companies etc. The remaining amount of ₹ 5.34 lakh was due from Government of India, Government of Kerala and PSUs of Government of India.   |                                       |   |
| 6.           | Excise  | 225.89                                | Not furnished                             |
|              | An amount of ₹ 225.39 crore was due from individuals, private firms, private companies etc. The remaining ₹ 50.08 lakh was due from PSUs of Government of Kerala.   |                                       |   |
| 7.           | Mining & Geology  | 1.36                                  | 0.20                                      |
|              | An amount of ₹ 0.69 crore was due from PSUs of Government of Kerala, ₹ 0.27 crore from PSUs of Government of India and the remaining ₹ 0.40 crore was due from individuals, private firms, private companies and Co-operative Society.  |                                       |   |
| <b>Total</b> |   | <b>12,243.86</b>                      | <b>4,388.55</b>                           |

The details of arrears of revenue pending collection, though called for (July 2013) was not furnished by other departments (February 2014).

### 1.3 Response of the departments/Government towards audit

#### 1.3.1 Response to Inspection Reports

As per Article 63(c) of Kerala Financial Code Vol.I, the first replies to inspection reports should be sent within four weeks from the date of receipt of the inspection report. The first replies should not be delayed on any account. In respect of those particular paras for which final replies could not be furnished to the Accountant General within the time limit, an interim reply should be given indicating the action taken to rectify the defects pointed out.

Audit noticed that out of the inspection reports issued upto December 2012, 22,189 paragraphs involving ₹ 2,794.17 crore relating to 2,906 IRs remained outstanding at the end of June 2013. A table containing figures for the current year and preceding two years are given below:

|  | June 2011 | June 2012 | June 2013 |
|--|-----------|-----------|-----------|
| Number of outstanding IRs                | 2,581     | 2,751     | 2,906     |
| Number of outstanding audit observations | 18,604    | 20,629    | 22,189    |
| Amount involved (₹ in crore)             | 1,522.81  | 2,102.05  | 2,794.17  |

An increase of 7.56 per cent and 32.92 per cent respectively in the number of outstanding audit observations and the amount involved when compared to last year was noticed indicating that the heads of departments had not initiated prompt action to clear audit observations.

The department-wise details of the IRs and audit observations outstanding as on 30 June 2013 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 (₹ in crore) |
|--------------|-------------------------|----------------------------------|---------------------------|--|-----------------------------------|
| 1.           | Taxes                   | Tax on sales, trade, etc.        | 1,450                     | 17,106                                   | 2,446.47                          |
|              |                         | Taxes on agricultural income     | 145                       | 758                                      | 75.68                             |
| 2.           | Revenue                 | Land revenue                     | 331                       | 1,450                                    | 172.51                            |
| 3.           | Transport               | Taxes on vehicles                | 279                       | 1,515                                    | 37.58                             |
| 4.           | Registration            | Stamp duty and registration fees | 421                       | 792                                      | 11.90                             |
| 5.           | Excise                  | Excise duty                      | 251                       | 484                                      | 34.43                             |
| 6.           | Power                   | Taxes and duties on electricity  | 16                        | 67                                       | 12.09                             |
| 7.           | Lotteries               | Lotteries                        | 13                        | 17                                       | 3.51                              |
| <b>Total</b> |                         |                                  | <b>2,906</b>              | <b>22,189</b>                            | <b>2,794.17</b>                   |

Audit has not even received first replies from the heads of offices for 157 IRs issued up to December 2012.

Non-receipt of first replies and the number of outstanding audit observations indicates that the heads of offices and heads of departments failed to initiate timely action to rectify the omissions pointed out by Audit in the IRs.

**Audit recommends that the Government may formulate 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 schedules and who do not take action to recover loss/outstanding demand in a time bound manner.**

### **1.3.2 Departmental audit committee meetings**

The Government set up audit committees to monitor and expedite the progress of settlement of local audit reports and paragraphs in the local audit reports. The details of the audit committee meetings held during the year 2012-13 and the paragraphs settled are as mentioned in Annexure I.

**Audit recommends that the Departments may conduct more number of audit committee meetings so as to clear the long pending IRs.**

### 1.3.3 Non-production of records to Audit for scrutiny

Audit prepares the programme for local audit of Commercial Tax Offices sufficiently in advance and 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.

However, tax assessment records of 5,564 assessment cases relating to 122 offices were not made available to audit during 2012-13, which included 1,710 files pertaining to 14 special circles, where assessments of major dealers are dealt with, as detailed below:

| Sl. No.      | Name of Office                         | Year in which it was to be audited | Kerala General Sales Tax | Value Added Tax |
|--------------|--|------------------------------------|--------------------------|-----------------|
| 1            | Special Circle (Produce), Mattancherry | Upto 2012-13                       | 271                      | 1               |
| 2            | Special Circle II, Ernakulam           | „                                  | 10                       | 58              |
| 3            | Special Circle I, Ernakulam            | „                                  | 5                        | 78              |
| 4            | Special Circle, Mattancherry           | „                                  | 0                        | 2               |
| 5            | Special Circle III, Ernakulam          | „                                  | 220                      | 28              |
| 6            | Special Circle, Malappuram             | „                                  | 151                      | 121             |
| 7            | Special Circle, Kottayam               | „                                  | 0                        | 101             |
| 8            | Special Circle, Palakkad               | „                                  | 45                       | 12              |
| 9            | Special Circle, Kollam                 | „                                  | 0                        | 37              |
| 10           | Special Circle, Thrissur               | „                                  | 0                        | 4               |
| 11           | Special Circle I, Kozhikode            | „                                  | 0                        | 45              |
| 12           | Special Circle II, Kozhikode           | „                                  | 0                        | 4               |
| 13           | Special Circle, Kottarakkara           | „                                  | 7                        | 30              |
| 14           | Special Circle, Thiruvananthapuram     | „                                  | 86                       | 394             |
| <b>Total</b> |  |                                    | <b>795</b>               | <b>915</b>      |

Non-production of records involving substantial revenue seriously hampers the discharge of constitutional responsibility of Audit and deprives the State of the additional revenue that may accrue as the result of audit.

**Audit recommends that the Government may issue strict instructions to officers concerned for ensuring the availability of the files at the time of audit. Punitive action may also be taken against the officers who are regular defaulters.**

### 1.3.4 Response of the departments to the draft audit paragraphs

Draft paragraphs/Performance Audit/Thematic Audit proposed for inclusion in the Audit Report to be presented in State Legislature are forwarded to the Secretaries of the departments concerned through demi-official letters. All departments are required to furnish their remarks on the draft paragraphs/PAs/TAs within six weeks of their receipt as per the instructions issued by the Government. The fact of non-receipt of replies from the Government is indicated at the end of each paragraph included in the Audit Report.

A total of 116 draft paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India (Revenue Sector) for the year ended



31 March 2013 were forwarded (April to October 2013) to the Secretaries concerned to the Government and copies were endorsed to the head of the departments concerned. However, replies/response to 64 draft paragraphs were not received (February 2014).

### **1.3.5 Follow-up on Audit Reports – summarised position**

Instructions have been issued by the Government from time to time for timely follow-up action on the Audit Reports. The Public Accounts Committee (PAC) stipulates 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 PAC.

The review of the outstanding ATNs on 145 paragraphs included in five Reports of the Comptroller and Auditor General of India (Revenue Receipts) for the years ended 31 March 2009 to 31 March 2011 disclosed that the departments had not submitted remedial ATNs on all paragraphs within the prescribed time. Out of the 145 paragraphs included in the above five Audit Reports, the departments had not submitted ATNs on 47 paragraphs (December 2013).

The Audit Report (No.1 of the year 2013) for the year ended 31 March 2012 was laid on the table of the Legislature on 19 March 2013. The departments had not submitted ATNs on 36 paragraphs included in the above Audit Report by December 2013 although the prescribed time period was over in May 2013. This indicates that the executive did not take prompt action on the important issues highlighted in the Audit Reports that involved unrealised revenue.

### **1.3.6 Compliance with the earlier Audit Reports**

During the years between 2007-08 and 2011-12 the Departments/Government accepted audit observations involving revenue of ₹ 1,045.56 crore out of which an amount of ₹ 78.02 crore was recovered till December 2013 as mentioned below:

(₹ in crore)

| Sl. No.      | Year           | Total money value | Money value of accepted cases | Amount recovered |
|--------------|----------------|-------------------|-------------------------------|------------------|
| 1            | 2007-08        | 276.21            | 250.15                        | 7.43             |
| 2            | 2008-09        | 675.44            | 109.60                        | 58.03            |
| 3            | 2008-09 Vol.II | 295.24            | 116.93                        | 0                |
| 4            | 2009-10        | 1,048.55          | 327.12                        | 9.39             |
| 5            | 2010-11        | 1,622.36          | 8.15                          | 1.26             |
| 6            | 2010-11 Vol.II | 253.75            | 0                             | 0                |
| 7            | 2011-12        | 304.66            | 233.61                        | 1.91             |
| <b>Total</b> |                | <b>4,476.21</b>   | <b>1,045.56</b>               | <b>78.02</b>     |

The Departments had recovered only 7.46 per cent of the accepted amount. The Departments may make earnest efforts for the recovery of the balance amount.

## 1.4 Results of audit

During 2012-13, the audit universe comprised of 835 units of which 471 units were audited during 2012-13 on the basis of risk analysis.

As per audit plan, the records of commercial tax, motor vehicles, land revenue and other departmental offices were test checked during the year 2012-13 and underassessment/short levy/loss of revenue aggregating ₹ 941.93 crore in 2,543 cases were noticed. During the course of the year the departments concerned accepted underassessment and other deficiencies of ₹ 26.80 crore involved in 1,356 cases of which 319 cases involving ₹ 6.83 crore were pointed out in audit during 2012-13 and the rest in the earlier years. The departments collected ₹ 10.34 crore in 1,093 cases during 2012-13.

The Department recovered in full ₹ 8.93 lakh in two draft paragraphs which was issued based on the audit observation pointed out in January and June 2013.

### 1.4.1 Mobilisation of revenue of the State

The Budget Speech for the year 2012-2013 by the Minister of Finance, Government of Kerala on 19 March 2012 included the proposals for mobilisation of additional resources. The measures proposed by Government for augmenting the revenue receipts were doubling of rate of land tax, introduction of registration fee at the rate of two *per cent* of stamp duty on authorisation of power of attorney for sale of immovable properties executed in favour of persons other than family members, reformation of tax structure for motor cars and private service vehicles for personal use, increase of general rates of VAT from 4 *per cent* to 5 *per cent* and that of 12.5 *per cent* to 13.5 *per cent*, increase in rate of VAT on cigarettes, pan masala etc., increase in social security cess on foreign liquor from 6 *per cent* to 10 *per cent*, increase in rate of VAT on crusher metal to 13.5 *per cent* and increase in compounded tax payable etc. The actual revenue realised additionally for the year 2012-13 was ₹ 1,566.82 crore against the estimated revenue of ₹ 1,281 crore. The Government could mobilise additional revenue of ₹ 285.82 crore in excess of estimated additional revenue on account of implementation of various revenue augmentation measures which was appreciable. The total revenue raised by the State increased from ₹ 28,310.78 crore in 2011-12 to ₹ 34,275.12 crore in 2012-13.

### 1.4.2 This report

This Report contains 28 paragraphs (selected from the audit observations made during the local audit) including one performance audit on 'Assessment, levy and collection of VAT on transfer of goods involved in the execution of works/supply contract' and a paragraph on 'Levy of Stamp Duty and Registration Fee on Development/Construction Agreements' involving financial effect of ₹ 643.41 crore. The departments/Government have accepted audit observations involving ₹ 641.03 crore. The replies in the remaining cases have not been received (February 2014). These are discussed in succeeding Chapters II to VI.