

CHAPTER I GENERAL

1.1 Trend of revenue receipts

Tax and non tax revenue raised by Government of Andhra Pradesh during the year 2005-06, the State's share of divisible Union taxes and grants in aid received from Government of India during the year and the corresponding figures for the preceding five years are given below:

(Rupees in crore)

Sl. No.	Particulars	2000-01	2001-02	2002-03	2003- 04	2004- 05	2005-06
I	Revenue raised by the State Government						
	• Tax revenue	10,551.92	11,550.60	12,617.56	13,805.93	16,254.50	19,207.40 ^a
	• Non tax revenue	2,742.91	2,917.65	3,529.42	3,604.65	3,755.57	4,691.37
	Total	13,294.83	14,468.25	16,146.98	17,410.58	20,010.07	23,898.77
II	Receipts from Government of India						
	• State's share of divisible Union taxes	3,979.31	4,061.50	4,315.81	5,068.53	6,058.51	6,950.86 ^a
	• Grants in aid	2,201.10	3,315.30	2,540.13	4,389.39	2,680.92	4,001.56
	Total	6,180.41	7,376.80	6,855.94	9,457.92	8,739.43	10,952.42
III	Total receipts of the State (I + II)	19,475.24	21,845.05	23,002.92	26,868.50	28,749.50	34,851.19
IV	Percentage of I to III	68	66	70	65	70	69

^a For details see Statement No.11- Detailed accounts of revenue by minor heads of the Finance Accounts of Government of Andhra Pradesh for 2005-06. Figures under major heads '0020, 0021, 0028, 0032, 0037, 0038, 0044 & 0045-showing State's share of divisible Union taxes' 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 table

1.1.1 The details of tax revenue raised during the year 2005-06 along with figures for the preceding four years are given below:

(Rupees in crore)

Sl. No.	Head of revenue	2001-02	2002-03	2003-04	2004-05	2005-06	Percentage of Increase (+)/ Decrease (-) in 2005-06 over 2004-05
1.	Sales tax	7,094.82	7,741.45	8,395.70	9,988.64	11,524.24	(+) 15.37
	Central sales tax	646.07	580.75	791.23	1,051.96	1,017.37	(-) 3.29
2.	State excise	1,651.90	1,856.46	1,914.98	2,092.67	2,684.57	(+) 28.28
3.	Stamp duty and registration fee	804.89	999.65	1,111.75	1,387.91	2,013.45	(+) 45.07
4.	Taxes and duties on electricity	109.69	110.18	138.52	137.58	151.96	(+) 10.45
5.	Taxes on vehicles	939.18	929.47	1,067.76	1,168.64	1,355.74	(+) 16.01
6.	Taxes on goods and passengers	5.29	20.88	44.55	65.59	50.35	(-) 23.24
7.	Other taxes on income and expenditure, tax on professions, trades, callings and employments	145.15	158.30	168.35	180.21	227.07	(+) 26.00
8.	Other taxes and duties on commodities and services	128.46	128.05	135.58	144.81	110.62	(-) 23.61
9.	Land revenue	19.72	86.17	34.52	33.59	68.75	(+) 104.67
10.	Taxes on immovable property other than agricultural land (NALA)	5.43	6.20	2.99	2.90	3.29	(+) 13.44
	Total	11,550.60	12,617.56	13,805.93	16,254.50	19,207.41	(+) 18.17

Reasons for variations in receipts during the year 2005-06 compared to those of 2004-05 as intimated by the respective departments are as under:

- **Stamp duty and registration fee:** The increase in revenue was stated to be due to increase in number of transactions.
- **Taxes on vehicles:** The increase in revenue was stated to be due to increase in registration of two and four wheelers.
- **Land revenue and NALA:** The increase in revenue was stated to be due to good rainfall during the year 2005-06 and critical review over the collections by Chief Commissioner of Land Administration. The collections were improved compared to the year 2004-05.

- **Sales tax:** The increase in revenue was stated to be hike in petrol price.
- **Taxes and duties on electricity:** The increase in revenue was stated to be due to increase in chargeable consumers.
- **State excise:** The increase in revenue was stated to be due to increase in licence fee, sales, issue of new licences and licences to bars and clubs.

Reasons for variation in respect of other heads, wherever found substantial, though called for, have not been received (October 2006).

1.1.2 The details of major non tax revenue raised during the year 2005-06 along with the figures for the preceding four years are given below:

(Rupees in crore)

Sl. No.	Head of Revenue	2001-02	2002-03	2003-04	2004-05	2005-06	Percentage of Increase (+)/ Decrease (-) in 2005-06 over 2004-05
1.	Interest receipts	1,538.55	1,717.40	1,818.53	1,710.44	2,039.52	(+) 19.24
2.	Other non tax receipts	439.42	685.25	545.24	496.65	505.05 ^p	(+) 1.69
3.	Forestry and wild life	46.20	71.10	92.95	121.68	137.93	(+) 13.35
4.	Non ferrous mining and metallurgical industries (mines and minerals)	599.12	779.66	771.57	873.53	1,062.57	(+) 21.64
5.	Miscellaneous general services	92.06	80.92	153.63	243.34	703.47	(+) 189.09
6.	Power	47.33	35.51	44.90	25.15	22.26	(-) 11.49
7.	Major and medium irrigation	10.27	8.47	15.52	56.27	47.82	(-) 15.02
8.	Medical and public health	48.53	38.05	29.30	28.88	40.59	(+) 40.55
9.	Co-operation	18.05	28.36	23.07	21.16	12.45	(-) 41.16
10.	Public works	4.80	6.50	7.11	6.14	7.20	(+) 17.26
11.	Police	45.84	51.48	59.05	50.15	62.94	(+) 25.50
12.	Other administrative services	27.48	26.72	43.78	122.18	49.57	(-) 59.43
	Total	2,917.65	3,529.42	3,604.65	3,755.57	4,691.37	(+) 24.92

Reasons for variations in receipts during the year 2005-06 compared to those of 2004-05 as intimated by the respective departments are as under:

Mines and minerals: The variation was stated to be due to sharp increase in consumption of major and minor minerals and increase in production of coal, crude oil and natural gas as compared to previous years.

^p Includes dividends and profits also

Reasons for variations in respect of other heads, wherever found substantial, though called for have not been received (October 2006).

1.2 Variation between budget estimates and actuals

The variation between budget estimates and actuals of revenue receipts for the year 2005-06 in respect of principal heads of tax and non tax revenue are given below:

(Rupees in crore)

Sl. No.	Head of revenue	Revised budget estimates	Actuals	Variations excess (+) shortfall (-)	Percentage of variation
1.	Sales tax	12,706.16	12,541.61	(-) 164.55	(-) 1.30
2.	State excise	2,851.18	2,684.57	(-) 166.61	(-) 5.84
3.	Stamp duty and registration fee	1,800.00	2,013.45	(+) 213.45	(+) 11.86
4.	Taxes and duties on electricity	158.70	151.96	(-) 6.74	(-) 4.25
5.	Land revenue	127.48	68.75	(-) 58.73	(-) 46.07
6.	Taxes on vehicles	1,562.17	1,355.74	(-) 206.43	(-) 13.21
7.	Non ferrous mining and metallurgical industries (mines and minerals)	1,150.00	1,062.57	(-) 87.43	(-) 7.60
8.	Other taxes and duties on commodities and services	193.79	110.06	(-) 83.73	(-) 43.21
9.	Taxes on goods and passengers.	68.87	50.35	(-) 18.52	(-) 26.89
10.	Taxes on immovable property other than agricultural land (NALA)	15.00	3.29	(-) 11.71	(-) 78.07
11.	Interest receipts	2,166.65	2,039.52	(-) 127.13	(-) 5.87
12.	Forestry and wild life	126.00	137.93	(+) 11.93	(+) 9.47

Reasons for variations as reported by the respective departments are as under:

- **Water Tax:** The variation was stated to be due to continuous severe drought in the State.
- **NALA:** The variation was due to grant of exemption by Government to industrial units for promotion of industrial policy and due to filing of SLP in Supreme Court of India by APSRTC[♦], APSEB[♥] and Singareni Collieries Limited.

♦ APSRTC: Andhra Pradesh State Road Transport Corporation
♥ APSEB: Andhra Pradesh State Electricity Board

- **Mines and minerals:** The variation was stated to be due to non realisation of cess from ONGC[^], exemption given for construction of Hyderabad International Air port and short payment of royalty by ONGC and Singareni Collieries Limited.
- **Taxes on vehicles:** The variation was stated to be due to pending proposals with Government.
- **Stamp duty and registration fee:** Increase in revenue was stated to be due to increase in number of transactions and effective measures taken by department in post facto inspections and supervision.

1.3 Analysis of collection

Break up of total collection at pre assessment stage and after regular assessment of sales tax, professions tax, entry tax and luxury tax for the year 2005-06 as furnished by the Commercial Taxes and Mines and Geology departments are as follows:

(Rupees in crore)

Head of Revenue	Amount collected at pre-assessment stage	Amount collected after regular assessment (additional demand)	Penalties for delay in payment of tax and duties	Amount refunded	Net collection	Percentage of column 2 to 6
(1)	(2)	(3)	(4)	(5)	(6)	(7)
APGST	6,981.55	197.33	1.50	15.07	7,165.30	97
CST	929.06	30.47	0.39	0.75	959.18	97
Entertainments tax	54.94	1.45	0.03	--	56.41	97
Betting tax	39.32	--	--	--	39.32	100
Luxury tax	24.77	0.02	--	--	24.78	100
Professions tax	188.45	1.60	--	--	190.06	99
Entry tax	37.63	0.28	--	0.15	37.76	100
VAT	3,896.07	7.80	0.41	-	3,903.00	100
Mines and minerals	1,075.31	Details awaited				

- Net collection of sales tax, professions tax and entry tax reported by the commercial taxes department did not tally with the Finance Accounts figure.

1.4 Cost of collection

The gross collection in respect of major revenue receipts, expenditure incurred on collection and percentage of such expenditure to gross collection during the years 2003-04, 2004-05 and 2005-06 along with the relevant all India average percentage of expenditure on collection to gross collection for

[^] ONGC: Oil and Natural Gas Corporation

2004-05 were as follows:

(Rupees in crore)

Sl. No.	Head of revenue	Year	Collection	Expenditure on collection of revenue	Percentage of expenditure on collection	All India average percentage for the year 2004-05
1.	Sales tax	2003-04	9,186.93	124.13	1.35	0.95
		2004-05	11,040.60	130.26	1.18	
		2005-06	12,541.61	145.86	1.16	
2.	State excise	2003-04	1,914.98	113.56	5.93	3.34
		2004-05	2,092.67	106.75	5.10	
		2005-06	2,684.57	138.75	5.17	
3.	Taxes on vehicles	2003-04	1,067.76	46.53	4.36	2.74
		2004-05	1,168.64	48.70	4.17	
		2005-06	1,355.74	48.30	3.56	
4	Stamp duty and registration fees	2003-04	1,111.75	43.30	3.89	3.44
		2004-05	1,387.91	45.55	3.28	
		2005-06	2,013.45	50.89	2.53	

It would be seen from the table that expenditure on collection in sales tax, State excise and taxes on vehicles was higher as compared to the all India average.

Reasons for the same, though called for, have not been received (October 2006).

1.5 Collection of sales tax per assessee

(Rupees in lakh)

Year	No. of assessees	Sales tax revenue	Revenue/assessee
2001-02	3,27,563	7,74,089	2.36
2002-03	3,39,995	8,32,220	2.45
2003-04	3,50,267	9,18,693	2.62
2004-05	4,10,014	11,02,258	2.69
2005-06	2,34,188	12,53,441	5.35

1.6 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2006 in respect of some principal heads of revenue amounted to Rs.5,277.10 crore of which Rs.2,151.36 crore were outstanding for more than five years as detailed in the following table:

(Rupees in crore)

Sl. No	Head of revenue	Amount outstanding as on 31 March 2006	Amount outstanding for more than 5 years as on 31 March 2006	Remarks
1	Sales tax	3,230.20	1,335.37	Out of Rs. 3,230.20 crore, Rs.188.48 crore is covered under stay by judicial authorities, Rs.283.62 crore is under stay by Government and department Rs.10.18 crore under write off, Rs.1,380.06 crore is covered by deferment proceedings, Rs.122.34 crore is pending with official liquidator, Rs.150.04 crore is pending under RR Act, Rs.121.00 crore is pending with Government undertakings, Rs.738.67 crore is collectable and Rs.235.81 crore is pending for other reasons.
2	State excise	59.06	57.92	Out of Rs.59.06 crore, Rs.5.57 crore was covered by recovery certificates, Rs.7.00 crore was covered under stay by judicial authorities, Rs.17.48 crore was under RR process, Rs.7.64 crore was likely to be written off, proposals for write off were already submitted for Rs.4.89 crore and Rs.16.48 crore was recoverable.
3	Forestry and wild life	107.82	26.53	Out of Rs.107.82 crore, Rs.29.07 crore was stayed by judicial authorities, Rs.5.34 crore was under correspondence with Government, Rs.20.01 crore was stayed at DFO level, Rs.35.57 crore was covered by prosecution and RR process, Rs.0.18 crore was likely to be written off and Rs.6.43 crore is recoverable from M/s SRPM Ltd., Kurnool within 7 years with a moratorium of 3 years and the remaining Rs.11.21 crore is recoverable from Girijan Co-operative Corporation Ltd., Vizag by way of book adjustment.
4	Land revenue (water tax)	268.67	87.80	The department stated that break up is not available.
5	Taxes on immovable property other than agricultural land (NALA)	80.42	34.76	The department stated that break up is not available.
6	Taxes on vehicles	1,147.38	345.26	Out of Rs.1,147.38 crore, Rs.0.97 crore was covered by recovery certificates, Rs.1.50 crore was stayed by courts and other judicial authorities, Rs.1.70 crore was covered by prosecution and RR process, Rs.0.11 crore was likely to be written off, Rs.0.06 crore is recoverable and Rs.1,143.04 crore is due from APSRTC towards tax and penalty for belated payment of tax.

(Rupees in crore)

Sl. No	Head of revenue	Amount outstanding as on 31 March 2006	Amount outstanding for more than 5 years as on 31 March 2006	Remarks
7	Stamp duty and registration fee	138.91	33.87	Out of Rs.138.91 crore, Rs.81.66 crore is covered by recovery certificates, Rs.15.51 crore is covered by stay by courts and other judicial authorities, Rs.1.13 crore was stayed by Government and Rs.40.61 crore is recoverable.
8	Taxes and duties on electricity	10.62	5.16	Out of Rs.10.62 crore, Rs.5.99 crore was stayed by High Court and Rs.4.63 crore is recoverable.
9	Mines and minerals	Figures awaited.		
10	Receipts under sugarcane (Regulation, Supply and Purchase Tax) Act	220.41	220.41	Out of Rs.220.41 crore, Rs.22.33 crore was held in stay by courts and other judicial authorities, Rs.8.87 crore was stayed by Government, Rs.164.48 crore is likely to be written off and Rs.24.73 crore is recoverable.
11	Civil supplies	13.61	4.28	Out of Rs.13.61 crore, an amount of Rs. 0.03 crore was covered under stay by courts and other judicial authorities, Rs.0.10 crore by prosecution and RR process, and Rs.0.19 crore is likely to be written off and Rs.13.29 crore is recoverable.
Total		5,277.10	2,151.36	

1.7 Arrears in assessment

The details of cases pending assessment at the beginning of the year 2005-06, cases which became due for assessment during the year, cases disposed of during the year and number of cases pending finalisation at the end of the year 2005-06 as furnished by the Commercial Taxes department in respect of sales tax, professions tax, entry tax, lease tax, luxury tax and tax on works contracts are as follows:

Name of tax	Opening balance	Cases due for assessment during 2005-06	Total assessments due	Cases disposed of during 2005-06	Balance at the end of the year	Percentage of column 5 to 4
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Sales tax	1,21,970	3,25,763	4,47,733	3,53,964	93,769	79
Professions tax	4,415	14,349	18,764	13,610	5,154	73
Entry tax	17	10	27	20	7	74
Lease tax	-	-	-	-	-	-
Luxury tax	80	130	210	141	69	67
Tax on works contracts	25	1,731	1,756	1,591	165	91
Total	1,26,507	3,41,983	4,68,490	3,69,326	99,164	79

1.8 Evasion of tax

The details of cases of evasion of tax detected, cases finalised and the demands for additional tax raised as reported by the Commercial Taxes department is given below:

(Rupees in lakh)

Sl. No.	Name of tax/duty	Cases pending as on 31 March 2005	Cases detected during 2005-06	Total	No. of cases in which assessments/investigations completed and additional demand including penalty etc., raised		No. of cases pending finalisation as on 31 March 2006
					No. of cases	Amount of demand	
1	Sales tax	19,466	14,252	33,718	15,663	6,356.52	18,055

1.9 Write off and waiver of revenue

During the year 2005-06, demands for Rs.16.82 crore (in 2,697 cases) relating to sales tax, State excise and civil supplies were written off by the departments as irrecoverable. Reasons for the write off and waiver of these demands as reported by the departments were as follows:

(Rupees in lakh)

Reasons	Sales tax		Civil supplies		State excise	
	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
Whereabouts of defaulters not known	1,991	1,018.5	5	0.24	74	30.28
Defaulters no longer alive	--	--	-	--	40	11.06
Defaulters not having any property	--	--	-	--	377	242.95
Defaulters adjudged insolvent	--	--	-	--	36	92.00
Other reasons	--	--	-	--	167	214.11
Records not traceable	--	--	-	--	7	2.7
Remission or penalty	--	--	-	--	--	--
Total	1,991	1,018.5	5	0.24	701	593.10

1.10 Refunds

The number of refund cases pending at the beginning of the year 2005-06, claims received during the year, refunds allowed during the year and cases pending at the close of the year 2005-06, as reported by the departments are given below:

(Rupees in lakh)

	Civil supplies	Sales tax	Taxes on vehicles	Sugarcane	Forests	State excise
	No. of cases/ Amount	No. of cases/ Amount	No. of cases/ Amount	No. of cases/ Amount	No. of cases/ Amount	No. of cases/ Amount
Claims outstanding at the beginning of the year	--	8/5.40	22/3.80	0/7.20	4/1.25	--
Claims received during the year	5/1.68	202/1,673.14	88/33.46	--	2/6.04	54,925/2,654.44
Refunds made during the year	5/1.68@	133/1,442.79	97/32.80	--	1/0.19	54,925/2,654.44
Balance outstanding at the end of the year	--	77/235.75	13/4.46	0/7.20	5/7.10	--

@ In addition, the department has paid an amount of Rs. 0.73 lakh towards interest in two cases.

1.11 Results of audit

Test check of records of sales tax, land revenue, State excise, motor vehicles tax, stamp duty and registration fees, electricity duty, other tax receipts, forest receipts and other non tax receipts conducted during the year 2005-06 revealed under assessment/short levy/loss of revenue amounting to Rs.879.34 crore in 2,423 cases. During the course of the year, the departments accepted under assessment of Rs.66.02 crore in 1,607 cases pointed out in 2005-06 and earlier years and recovered Rs.4.83 crore. Final replies have not been received in respect of the remaining cases.

This Report contains 44 paragraphs including one review and one long para relating to non/short levy of taxes, duties, interest and penalties etc., involving Rs.189.69 crore. The departments/Government accepted audit observations involving Rs.49.60 crore of which Rs.4.39 crore had been recovered upto September 2006. Final replies have not been received in other cases (October 2006).

1.12 Failure of senior officials to enforce accountability and protect interest of Government

Accountant General (Commercial and Receipt Audit)(AG), Andhra Pradesh, arranges to conduct periodical inspection of Government departments concerned with tax revenue to test check transactions and verify maintenance of important records in accordance with prescribed rules and procedures. These inspections are followed by inspection reports (IRs). When important

irregularities etc., detected during inspection are not settled on spot, these IRs are issued to heads of offices inspected, with a copy to next higher authorities. Handbook of instructions for speedy settlement of audit observations/IR etc., issued by Finance and Planning Department provide for prompt response by the executive to the IRs issued by the AG to ensure remedial action in accordance with rules and procedures. The heads of offices and respective next higher authorities are required to ensure compliance with the observations contained in the IRs and rectify defects and omissions promptly and report their compliance to the AG. Serious irregularities are also brought to the notice of heads of departments by the office of the AG. An annual report of pending IRs is sent to secretary of the department to facilitate monitoring of audit observations therein.

The number of IRs and audit observations relating to revenue receipts issued upto 31 December 2005 and pending settlement by the departments as on 30 June 2006 along with corresponding figures for preceding two years is given below:

Particulars	As at the end of		
	June 2004	June 2005	June 2006
Number of IRs. pending settlement	8,487	8,883	9,695
Number of outstanding audit observations	20,606	22,200	24,525
Amount of revenue involved (Rupees in crore)	6,838.76	7,072.68	6,762.46

The above position indicates failure of departmental offices to initiate action with regard to defects, omissions and irregularities pointed out in the IRs by the AG. The Principal Secretaries/secretaries of departments who were informed of the position through half yearly reports also failed to ensure that concerned offices took prompt and timely action.

1.13 Departmental audit committee meetings

During year 2005-06, six departmental audit committee meetings were held in respect of four departments. In these meetings, 402 paras involving Rs.4.90 crore were settled as a result of which 41 IRs were settled.

Departments	No. of meetings	No. of paras settled	(Rupees in lakh)	
			Money value	No. of IRs settled
Commercial taxes	3	269	476.13	1
Stamp duty & registration fee	1	115	12.24	33
Industries & commerce (Mines & geology)	1	11	2.04	3
Forest	1	7	--	4
Total	6	402	490.41	41

1.14 Response of the departments to draft audit paragraphs

According to paragraphs 4.2 and 4.3 of the handbook of instructions for the speedy settlement of draft paragraphs issued by Finance and Planning Department in September 1995, result of verification of facts contained in the draft paragraphs are required to be communicated to the AG within six weeks of the date of their receipt. In exceptional cases, where it is not possible to furnish final reply to the draft paragraph within the above time limit, an interim reply should be given to the AG.

135 draft paragraphs (clubbed into 44) proposed for inclusion in the Report of the Comptroller and Auditor General of India for the year ended March 2006 (Revenue Receipts) were forwarded to the secretaries of the respective departments between March 2006 and July 2006 through demi-official letters. The administrative secretaries did not send replies to 17 draft paragraphs as indicated below.

Name of the department	No. of draft paragraphs to which replies from secretaries not received
Revenue (including land revenue)	9
Industries and commerce	7
Forest	1
Total	17

1.15 Follow up on Audit Reports-summarised

As per the instructions issued by Finance and Planning Department in November 1993, administrative departments are required to submit explanatory notes on paragraphs and reviews included in the Audit Reports within three months of presentation of the Audit Reports to the Legislature, without waiting for any notice or call from Public Accounts Committee, duly indicating the action taken or proposed to be taken.

It was, however, noticed that though the Audit Reports for the years, 1998-99, 1999-2000, 2000-01, 2001-02, 2002-03, 2003-04 and 2004-05 were presented to the State Legislature on 22 March 2000, 31 March 2001, 30 March 2002, 31 March 2003, 29 July 2004, 7 October 2005 and 27 March 2006 respectively, the departments listed below had not submitted explanatory notes, as of October 2006.

Name of the department	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	Total
Commercial taxes	--	--	--	--	18	22	20	60
State excise	--	--	--	3	3	4	3	13
Transport, roads and buildings	9	--	--	3	3	4	3	22

Name of the Department	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	Total
Stamp duty and registration fee	--	--	--	4	6	6	7	23
Agriculture and co-operation	--	-	2	--	--	--	--	2
Irrigation and command area development	--	-	3	--	--	--	2	5
Food, civil supplies	--	--	--	--	--	--	--	--
Land revenue	--	--	--	7	6	8	6	27
Industries & commerce	--	--	--	--	2	2	2	6
Energy	--	--	--	1	--	--	--	1
Municipal administration and urban development	--	--	--	--	1	2	--	3
Finance	--	--	--	1	--	--	--	1
Forest	--	--	--	--	--	1	--	1
Total	9	-	5	19	39	49	43	164

1.16 Recovery of revenue of accepted cases

During the years between 2000-01 and 2004-05, the departments/Government accepted audit observations involving Rs.444.87 crore, out of which an amount of Rs.74.35 crore was recovered till 31 March 2006 as follows:

(Rs. in crore)

Year of Audit Report	Total money value	Accepted money value	Recovery made
(1)	(2)	(3)	(4)
2000-01	496.78	23.84	0.90
2001-02	489.14	109.36	65.37
2002-03	780.89	199.90	2.17
2003-04	267.37	71.57	5.06
2004-05	264.68	40.20	0.85
Total	2,298.86	444.87	74.35