

CHAPTER-I : GENERAL

1.1 Trend of revenue receipts

The tax and non tax revenue raised by Government of Karnataka during the year 2004-05, 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 four years are given below:

(Rupees in crore)

	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005
I. Revenue raised by the State Government					
• Tax revenue	9,042.68	9,853.27	10,439.71	12,570.21	15,769.13
• Non tax revenue	1,659.97	1,093.42	1,277.67	2,958.37	4,368.78
Total	10,702.65	10,946.69	11,717.38	15,528.58	20,137.91
II. Receipts from Government of India					
• State's share of divisible Union taxes	2,573.83	2,623.38	2,786.20	3,244.73	3,878.44 ^y
• Grants in aid	1,546.24	1,751.18	1,665.18	1,986.57	2,146.56
Total	4,120.07	4,374.56	4,451.38	5,231.30	6,025.00
III. Total receipts of the State	14,822.72	15,321.25	16,168.76	20,759.88	26,162.91
IV. Percentage of I to III	72	71	72	75	77

The total receipts of the State during 2004-05 increased by Rs.5,403.03 crore over the previous year (26.03 per cent). This was brought about by an increase of Rs.3,198.92 crore in tax revenue (25.45 per cent), Rs.1,410.41 crore in non tax revenue (47.68 per cent), Rs.633.71 crore in State's share of divisible Union taxes (19.53 per cent) and Rs.159.99 crore in grants in aid from Government of India (8.05 per cent).

^y For details see statement No.11 – Detailed accounts of revenue by Minor Head of the Finance Accounts of the Government of Karnataka for the year 2004-05. Figures of “tax share 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 the statement.

Non plan grants received from Government of India during the year 2004-05 amounted to Rs.262.73 crore. They comprised grants under proviso to Article 275(1) of the Constitution (Rs.80.16 crore), grants towards contribution to Calamity Relief Fund (Rs.131.60 crore) and others (Rs.50.97 crore).

1.1.1 The details of tax revenue raised during the year 2004-05, along with the figures for the preceding four years, are given below:

Head of Revenue	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	Percentage of increase (+) / decrease (-) in 2004-05 over 2003-04
	(Rupees in crore)					
1. Taxes on sales, trade, etc.	5,386.33	5,269.43	5,473.54	6,648.95	8,700.07	(+) 30.85
• State sales tax	4,614.20	4,590.08	4,658.74	5,744.15	7,536.00	
• Central sales tax	772.13	679.35	814.80	904.80	1,164.07	
2. State excise	1,523.13	1,976.94	2,094.19	2,333.96	2,805.53	(+) 20.20
3. Stamps and registration fees	638.12	855.04	1,115.35	1,355.69	1,759.84	(+) 29.81
4. Taxes on vehicles	501.82	712.37	675.70	800.07	982.99	(+) 22.86
5. Taxes on goods and passengers (tax on entry of goods into local areas)	473.02	498.11	516.53	673.46	791.72	(+) 17.56
6. Taxes and duties on electricity	162.10	171.30	172.14	272.92	35.83	(-) 86.87
7. Other taxes on income and expenditure (taxes on professions, trades, callings and employment)	151.57	167.24	180.20	245.37	277.93	(+) 13.27
8. Other taxes and duties on commodities and services (entertainment tax, betting tax, luxury tax, education cess, health cess, forest development tax, etc.)	139.95	150.67	151.13	170.65	295.28	(+) 73.03
9. Land revenue	43.16	49.54	59.61	67.84	117.76	(+) 73.58
10. Taxes on agricultural income	23.48	2.63	1.32	1.30	2.18	(+) 67.69
Total	9,042.68	9,853.27	10,439.71	12,570.21	15,769.13	(+) 25.45

Reasons for variations in receipts during the year 2004-05 compared to those of 2003-04 as intimated by the respective departments are as under:

- **Taxes on sales, trade, etc. :** Increase is attributed to additional resource mobilisation and collection of deferred tax and arrears.
- **Taxes on vehicles:** Increase is attributed to revision of rates of life time tax and increase in registration of new vehicles.

Reasons for variations in respect of other heads though called for in July 2005 have not been received (January 2006).

1.1.2 The details of major non tax revenue realised during the year 2004-05, along with the figures for the preceding four years, are given below:

Head of Revenue	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	Percentage of increase (+)/ decrease (-) in 2004-05 over 2003-04	
	(Rupees in crore)						
1. Non ferrous mining and metallurgical industries	136.87	147.13	157.55	222.15	289.94	(+)	30.52
2. Forestry and wild life	108.25	100.90	101.52	180.65	169.41	(-)	6.22
3. Housing	9.23	10.50	67.08	38.14	10.73	(-)	71.87
4. Medical and public health	28.65	59.18	56.38	31.78	47.07	(+)	48.11
5. Other administrative services	51.30	28.14	45.27	91.81	136.88	(+)	49.09
6. Education, sports, art and culture	39.77	31.77	43.32	30.07	45.37	(+)	50.88
7. Contributions and recoveries towards pensions and other retirement benefits	29.32	28.38	34.68	51.39	18.38	(-)	64.23
8. Interest receipts	721.18	141.92	34.36	111.34	80.87	(-)	27.37
9. Co-operation	13.86	16.35	27.47	25.92	31.80	(+)	22.69
10. Power	43.33	36.73	27.25	28.39	1.27	(-)	95.53
11. Police	19.82	14.41	21.11	31.55	36.54	(+)	15.82
12. Major and medium irrigation	18.46	20.56	20.93	11.81	13.35	(+)	13.04
13. Crop husbandry	13.95	19.88	18.98	13.59	11.89	(-)	12.51
14. Roads and bridges	16.13	19.29	17.92	33.80	13.83	(-)	59.08
15. Village and small industries	23.95	21.90	17.25	17.66	18.46	(+)	4.53
16. Dividends and profits	2.75	5.14	14.93	16.90	16.66	(-)	1.42
17. Public works	11.37	14.53	11.10	12.12	14.00	(+)	15.51
18. Miscellaneous general services	70.70	74.38	231.42	1,589.75	1,875.37	(+)	17.97
19. Other general economic services	206.86	223.91	259.03	293.85	527.40	(+)	79.48
20. Tourism	2.92	3.38	7.35	8.17	32.58	(+)	298.78
21. Others	91.30	75.04	62.77	117.53	976.98	(+)	731.26
Total	1,659.97	1,093.42	1,277.67	2,958.37	4,368.78	(+)	47.68

Reasons for variations in receipts during the year 2004-05 as compared to 2003-04 were as under:

- **Non ferrous mining and metallurgical industries:** Increase is attributed to increase in production of gold and recovery of arrears.
- **Others:** Increase is due to transfer of outstanding credit balance as on 31 March 2004 under 'Deposits of Local Funds – Panchayat Bodies Funds' from public account to revenue receipt.

Reasons for variations in respect of other heads though called for in July 2005 have not been received (January 2006).

1.2 Followup on White Paper, Medium Term Fiscal Plan, etc.

Critical issues in State finances

In order to focus on the current fiscal situation in Karnataka, identify the main causes of its deterioration and outline corrective measures needed to arrest the trend, State Government presented a White Paper in March 2000. The factors identified as causing slow growth of revenues included –

- stagnation in revenue receipts including decline in non tax revenues,
- uneconomic pricing of public services and implicit subsidies including low irrigation rates,
- poor financial performance of public enterprises,
- losses from power sector,
- finances of public transport system and
- financing urban services.

The Medium Term Fiscal Plan (MTFP) 2004 drawn up pursuant to the White Paper aimed at transformation of revenue deficit of three *per cent* of gross state domestic product (GSDP) (2001-2002) to revenue deficit of -0.05 *per cent*. The assumptions/projections made in the MTFP with regard to the year 2004-05 and the actual realisations thereagainst were as under:

Sl. No.	Item	MTFP 2004 Assumptions/ Projections for 2004-05	Actuals for 2004-05	Variations excess (+)/ shortfall (-)
1	Revenue Receipts (Rs. in crore)			
	State's own revenue			
	• Tax revenue (Percentage of GSDP)	14,958.00 (10.19)	15,769.13 (10.66)	(+) 811.13 (+) 0.47

Sl. No.	Item	MTFP 2004 Assumptions/ Projections for 2004-05	Actuals for 2004-05	Variations excess (+)/ shortfall (-)
	• Non tax revenue (Percentage of GSDP)	4,486.00 (3.06)	4,368.78 (2.95)	(-) 117.22 (-) 0.11
	• Resources from GOI (Percentage of GSDP)	6,066.00 (4.13)	6,025.00 (4.07)	(-) 41.00 (-) 0.06
2	Revenue Deficit [#] (Rs. in crore) (Percentage of GSDP)	(-)73.00 (-0.05)	(-)1,640.06 (-1.11)	(-) 1,567.06 (-) (1.06)
3	Buoyancies of State taxes (ratio)			
	• Commercial taxes	1.075	2.644	(+) 1.569
	• State excise	1.075	1.731	(+) 0.656
	• Taxes on motor vehicles	1.025	1.959	(+) 0.934
	• Stamps and registration fees	1.1	2.55	(+) 1.45
4	Incentive linked grant from GOI (Rs. in crore)	67.97	67.97	---
5	Other GOI grants (Rs. in crore)			
	• Calamity Relief Fund (EFC projections)	67.98	131.60	(+) 63.62
	• Block State plans (Growth of 12 per cent)	12	16.42	(+) 4.42
	• Growth rate of centrally sponsored schemes grants (percentage)	8	20.97	(+) 12.97
	• Growth rate of central plan schemes grants (percentage)	8	9.68	(+) 1.68

Negative figures indicate surplus

Note: GSDP at current prices is taken as Rs.1,47,956 crore.

Reasons for variations though called for have not been received (January 2006)

Recovery of user charges

The White Paper (March 2000) indicated uneconomic pricing of public services and implicit subsidies as one of the causes for slow growth of revenue of the State.

The MTFP 2004 projections on cost recovery in respect of selected services, actual realisation and variations for the year 2004-05 were as under:

Item	MTFP 2004 Assumptions/ Projections for 2004-05	Actuals for 2004-05	Variations excess (+)/ shortfall (-)
Cost recovery (as a percentage of revenue expenditure)			
Secondary education	3.36	3.13	(-) 0.23
Technical education	12.5	7.63	(-) 4.87
Health	1.9	5.48	(+) 3.58
Irrigation	72.16	22.03	(-) 50.13
Minor irrigation	4.46	1.67	(-) 2.79
Housing	25.76	6.44	(-) 19.32

Reasons for variations though called for have not been received (January 2006).

1.3 Variations between budget estimates and actual receipts

1.3.1 The variations between budget estimates and actuals of revenue receipts for the year 2004-05 in respect of principal heads of tax and non tax revenue are given below:

(Rupees in crore)

Head of Revenue	Budget estimates	Actual receipts	Variation excess (+)/ shortfall (-)	Percentage of variation
Tax revenue				
1. Taxes on sales, trade, etc.	8,109.47	8,700.07	(+) 590.60	(+) 7.28
• State sales tax Act	7,078.02	7,536.00		
• Central sales tax	1,031.45	1,164.07		
2. State excise	2,632.72	2,805.53	(+) 172.81	(+) 6.56
3. Stamps and registration fees	1,600.00	1,759.84	(+) 159.84	(+) 9.99
4. Taxes on vehicles	970.00	982.99	(+) 12.99	(+) 1.34
5. Taxes on goods and passengers (tax on entry of goods into local areas)	768.47	791.72	(+) 23.25	(+) 3.03
6. Other taxes on income and expenditure (taxes on professions, trades, callings and employment)	272.00	277.93	(+) 5.93	(+) 2.18

(Rupees in crore)

Head of Revenue	Budget estimates	Actual receipts	Variation excess (+)/ shortfall (-)	Percentage of variation
7. Taxes and duties on electricity	274.34	35.83	(-) 238.51	(-) 86.94
8. Other taxes and duties on commodities and services (entertainment tax, betting tax, luxury tax, education cess, health cess, forest development tax, etc.)	246.67	295.28	(+) 48.61	(+) 19.71
9. Land revenue	82.15	117.76	(+) 35.61	(+) 43.35
10. Taxes on agricultural income	2.15	2.18	(+) 0.03	(+) 1.40
Non tax revenue				
1. Non ferrous mining and metallurgical industries	252.01	289.94	(+) 37.93	(+) 15.05
2. Forestry and wild life	146.52	169.41	(+) 22.89	(+) 15.62
3. Housing	59.17	10.73	(-) 48.44	(-) 81.87
4. Medical and public health	54.62	47.07	(-) 7.55	(-) 13.82
5. Other administrative services	43.97	136.88	(+) 92.91	(+) 211.30
6. Education, sports, art and culture	49.94	45.37	(-) 4.57	(-) 9.15
7. Contributions and recoveries towards pensions and other retirement benefits	23.19	18.38	(-) 4.81	(-) 20.74
8. Interest receipts	86.13	80.87	(-) 5.26	(-) 6.11
9. Co-operation	27.14	31.80	(+) 4.66	(+) 17.17
10. Power	1.00	1.27	(+) 0.27	(+) 27.00
11. Police	23.24	36.54	(+) 13.30	(+) 57.23
12. Major and medium irrigation	38.52	13.35	(-) 25.17	(-) 65.34
13. Crop husbandry	22.57	11.89	(-) 10.68	(-) 47.32
14. Roads and bridges	171.24	13.83	(-) 157.41	(-) 91.92
15. Village and small industries	18.52	18.46	(-) 0.06	(-) 0.32
16. Dividends and profits	3.35	16.66	(+) 13.31	(+) 397.31
17. Public works	9.11	14.00	(+) 4.89	(+) 53.68
18. Miscellaneous general services	2,921.23	1,875.37	(-) 1,045.86	(-) 35.80
19. Other general economic services	407.78	527.40	(+) 119.62	(+) 29.33
20. Tourism	6.01	32.58	(+) 26.57	(+) 442.10

Reason for variations in receipts during the year 2004-05 as compared to 2003-04 were as under:

- Land revenue: Increase occurred under 'Receipts on account of survey and settlement operations' due to increase in demand from public for getting revenue records.
- Other administrative services: Increase occurred mainly under 'Contribution towards issue of voter identity cards'.

Reasons for variations in respect of other heads though called for in July 2005 have not been received (January 2006).

1.3.2 The variations between budget estimates and actuals of grants in aid from Government of India are given below:

Sl. No.	Nature of grant	Budget estimates	Actual receipts	Variation excess (+)/ shortfall (-)	Percentage of variation	
		(Rupees in crore)				
1	Non plan grants	309.03	262.73	(-) 46.30	(-) 14.98	
2	Grants for State plan schemes	958.60	1,088.79	(+) 130.19	(+) 13.58	
3	Grants for central plan schemes	188.12	46.01	(-) 142.11	(-) 75.54	
4	Grants for centrally sponsored plan schemes	849.84	749.03	(-) 100.81	(-) 11.86	
Total		2,305.59	2,146.56	(-) 159.03	(-) 6.90	

Reasons for variations though called for have not been received (January 2006).

1.4 Cost of collection

The gross collection in respect of major revenue receipts, expenditure incurred on collection and the percentage of such expenditure to gross collection during the years 2002-03, 2003-04 and 2004-05 along with the relevant all India

average percentage of expenditure on collection to gross collection for 2003-04 were as follows:

(Rupees in crore)

Head of Revenue	Year	Gross collection	Expenditure on collection	Percentage of cost of collection to gross collection	All-India average percentage for the year 2003-04
1. Taxes on sales, trade, etc.	2002-03	5,538.18	56.04	1.01	1.18
	2003-04	6,861.15	59.09	0.86	
	2004-05	9,036.01	62.84	0.69	
2. Taxes on vehicles	2002-03	676.26	17.38	2.57	2.86
	2003-04	831.26	19.40	2.33	
	2004-05	1,048.51	20.52	1.96	

1.5 Collection of sales tax per assessee

Year	Number of assessees	Sales tax revenue [♦]	Revenue per assessee
		(Rupees in lakh)	
2000-01	2,91,021	6,27,993	2.16
2001-02	3,01,954	6,30,448	2.09
2002-03	3,16,462	6,57,712	2.08
2003-04	3,21,398	6,96,524	2.17
2004-05	3,04,309	8,97,108	2.95

♦ Figures as furnished by the Department were at variance with that of Finance Accounts

It could be seen from the above that the number of assesses, which was showing an increasing trend, decreased in 2004-05. However, both the sales tax revenue and revenue per assessee during 2004-05 increased over the previous year.

1.6 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2005 in respect of some principal heads of revenue amounted to Rs.3,604.46 crore of which Rs.489.49 crore relating to

State Excise were outstanding for more than 5 years as detailed in the following table:

(Rupees in crore)

Head of revenue	Amount of arrears as on 31 March 2005	Arrears outstanding for more than five years as on 31 March 2005	Remarks
1. Taxes on sales, trade, etc., entry tax, entertainment tax, agricultural income tax, professions tax, luxury tax	2,915.09	Not furnished	Out of the total arrears of Rs.2,915.09 crore, Rs.770.16 crore was stayed by the Courts, Rs.63.13 crore was covered by recovery certificates, Rs.96.34 crore were proposed to be written off and the balance of Rs.1,985.46 crore was under other stages of recovery.
2. State Excise	667.70	489.49	Out of the total arrears of Rs.667.70 crore, Rs.665.63 crore relates to arrack contractors
3. Taxes and duties on electricity	21.67	Not furnished	Out of the total arrears of Rs.21.67 crore, Rs. 18.96 crore relates to Government undertakings and Rs. 2.71 crore relate to others.
Total	3,604.46	489.49	

In respect of other major heads , details of arrears of revenue though called for in July 2005, have not been received (January 2006)

1.7 Arrears in assessments

As per the information furnished by the Commercial Taxes Department in respect of sales tax, entry tax, entertainment tax, luxury tax, agricultural income tax and professions tax, 11,27,791 cases were due for assessment during 2004-05 including 6,42,574 cases pending at the beginning of the year 2004-05. Of these, 5,44,364 were disposed of during the year. The arrears in assessments as on 31 March 2005 were 5,83,427 cases (52 per cent).

1.1 Results of audit

Test check of records of sales tax, state excise, taxes on motor vehicles, agricultural income tax, land revenue, stamps and registration fees, entry tax, entertainment tax, professions tax, betting tax, electricity tax, forest, energy, sericulture and other departmental offices conducted during the year 2004-05 revealed underassessments, non/short levy of taxes, loss of revenue, failure to raise demands, etc. involving Rs.1,741.59 crore in 1,601 cases. During the course of the year 2004-05, the concerned departments accepted underassessments, short demands, etc. aggregating Rs.27.83 crore in 1,441 cases which were pointed out in audit in earlier years. A sum of Rs.16.97 crore relating to 1,149 audit observations was recovered at the instance of audit.

This Report contains 26 paragraphs including one review involving financial effect of Rs.820.86 crore. The departments accepted audit observations involving Rs.201.60 crore, of which Rs.2.80 crore had been recovered upto January 2006. Audit observations with a total revenue effect of Rs.87.50 crore in 67 cases have not been accepted by the departments, but their contentions have been found to be at variance with the facts or legal position and these have been appropriately commented upon in the relevant paragraphs. No reply has been received in the remaining cases (January 2006).

1.9 Outstanding inspection reports and audit observations

Accountant General (Audit) (AG) conducts periodical inspections of Government departments to test check the transactions and verify the maintenance of important accounting and other records as per prescribed rules and procedures. These inspections are followed up with inspection reports (IRs). When important irregularities detected during the inspections are not settled on the spot, these IRs are issued to the heads of offices inspected with a copy to the next higher authorities. The hand book of instructions for speedy settlement of audit observations (Finance Department) provides for prompt response by the Executive to the IRs issued by the AG to ensure rectificatory action in compliance of the prescribed rules and procedures and accountability for the deficiencies, lapses, etc., noticed during inspections. The heads of offices and next higher authorities are required to comply with the observations contained in the IRs and rectify the 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 AG. A half yearly report of pending IRs is sent to the Secretary of the department in respect of pending IRs to facilitate monitoring of audit observations in the pending IRs.

However, the time schedule prescribed by Government has seldom been adhered to, with the result that 3,655 inspection reports issued upto end of December 2004, containing 6,994 audit observations involving Rs.900.55 crore were pending settlement at the end of June 2005, as indicated below, along with the corresponding figures for the two preceding years:

	At the end of		
	June 2003	June 2004	June 2005
Number of outstanding IRs	3,625	3,567	3,655
Number of outstanding audit observations	7,722	6,914	6,994
Amount involved (Rupees in crore)	692.90	904.56	900.55

Out of the 3,655 IRs pending settlement, first replies have not been received (June 2005) for 287 IRs containing 967 audit observations involving Rs.66.39 crore. The pendency of these reports was reported to Government during November 2005. The receipt wise details of IRs and audit observations outstanding as on 30 June 2005 and the amount involved are indicated below:

(Rupees in crore)

Department	Nature of receipts	Number of outstanding IRs	Number of outstanding audit observations	Amount of receipts involved
1. Finance	Taxes on sales, trade, etc., entry tax, entertainments tax, luxury tax, professions tax and betting tax	1,435	3,278	94.90
	Agricultural income tax	40	101	3.99
	State excise	803	1,244	342.70
2. Energy	Electricity duty	10	18	49.44
3. Revenue	Land revenue	394	685	55.53
	Stamps and registration fees	340	510	43.28
4. Home and Transport	Taxes on motor vehicles	262	486	60.79
5. Forest, Ecology and Environment	Forest receipts	209	299	130.67
6. Commerce and Industries	Sericulture industries receipts	62	81	7.16
	Mineral receipts	66	219	101.24
7. Public Works	Public works receipts	34	73	10.85
Total		3,655	6,994	900.55

1.1 Adhoc committee meetings

Government issued (March 1968) instructions to constitute 'ad hoc committees' in the secretariat of 10 departments to expedite the clearance of audit observations contained in the IRs. These committees are to be headed by the secretaries of the concerned administrative departments and attended by the designated officers of the State Government and a nominee of the AG. These committees are to meet periodically and, in any case, at least once in a quarter.

Adhoc committees had been constituted for only four departments viz., Commerce and Industries, Forest, Ecology and Environment, Transport and Revenue. None of the departments except Transport department convened meetings during 2004-05. Transport department convened two adhoc committee meetings and 30 paragraphs were settled.

Thus, due attention was not being given to the procedure prescribed.

1.11 Response of the departments to draft audit paragraphs

Draft paragraphs/reviews proposed for inclusion in the Audit Report are forwarded by the Accountant General (Audit) to secretaries of the concerned departments through demi-official letters. According to the instructions issued (April 1952) by 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 Government is invariably indicated at the end of each paragraph included in the Audit Report.

Forty seven draft paragraphs/review proposed for inclusion in the Report of the Comptroller and Auditor General of India (Revenue Receipts) for the year ended 31 March 2005 were forwarded to the Secretaries to Government and copies endorsed to heads of departments during April-June 2005. Replies were due latest by the end of August 2005.

Replies to only two draft paragraphs/review were received within the prescribed period of six weeks. However, departmental audit committees/audit review committee at the level of Principal Secretary/Secretary and apex committee at the level of Chief Secretary to Government of Karnataka were constituted and the draft paragraphs proposed were discussed. Replies to 45 draft paragraphs have been received and considered in finalisation of the Report (January 2006). After deletion/clubbing of some paragraphs/reviews, the Report contains 26 paragraphs including one review.

1.12 Followup on Audit Reports

According to the Rules of Procedure (internal working) of the Committee on Public Accounts (PAC) (as modified in September 1999), within four months (three months upto March 1994) of an Audit Report being laid on the Table of the Legislature, the departments of Government are to prepare and send to the Karnataka Legislative Assembly Secretariat detailed explanations (departmental notes) on the audit paragraphs. The Rules further require that before such submission, the departmental notes are to be got vetted by the AG.

A review of the position in this regard revealed that as of October 2005, eight departments had not furnished the departmental notes in respect of 144 paragraphs included in Audit Reports for the years 1990-91 to 2002-03 due between March 1993 and November 2004, for vetting. The delay ranged from 11 months to over 11 years, as detailed below:

Sl. No.	Department	Year of Audit Report	Dates of presentation in the Legislature	Last date by which departmental notes were due	Number of paragraphs for which departmental notes were due	Delay (months)
1	Revenue	1990-91, 1992-93 to 1999-2000, and 2001-02 to 2002-03	December 1992 to July 2004	March 1993 to November 2004	56	11 to 139
2	Finance	1996-97 and 1998-99 to 2002-03	May 1998 to July 2003	September 1998 to November 2004	73	11 to 85
3	Commerce and Industries	1996-97, 2000-01 and 2002-03	May 1998 to July 2004	September 1998 to November 2004	3	11 to 85
4	Urban Development	1998-99 and 2002-03	March 2000 and July 2004	July 2000 and November 2004	2	11 to 63
5	Energy	1993-94, 2001-02 and 2002-03	March 1995 to July 2004	July 1995 and November 2004	3	11 to 123

Sl. No.	Department	Year of Audit Report	Dates of presentation in the Legislature	Last date by which departmental notes were due	Number of paragraphs for which departmental notes were due	Delay (months)
6	Health and Family Welfare	1997-98	March 1999	July 1999	1	11 to 75
7	Transport	2002-03	July 2004	November 2004	4	11
8	Forest	2002-03	July 2004	November 2004	2	11
	Total	1990-91 and 1992-93 to 2002-03	December 1992 to July 2004	March 1993 to November 2004	144	11 to 139

This indicated that there was laxity in ensuring accountability of the executive.