

CHAPTER I General

1.1 Trend of revenue receipts

The tax and non-tax revenue raised by the Government of Karnataka during the year 2002-2003, the State's share of divisible Union taxes and grants-in-aid received from the Government of India during the year and the corresponding figures for the preceding four years are given below:

(Rupees in crore)

	1998-99	1999-2000	2000-2001	2001-2002	2002-2003
I. Revenue raised by the State Government					
(a) Tax revenue	6,943.04	7,744.36	9,042.68	9,853.27	10,439.71
(b) Non-tax revenue	1,469.92	1,611.29	1,659.97	1,093.42	1,277.67
Total	8,412.96	9,355.65	10,702.65	10,946.69	11,717.38
II. Receipts from the Government of India					
(a) State's share of divisible Union taxes	1,923.92	2,132.78	2,573.83	2,623.38	2,786.20 ^Y
(b) Grants-in-aid	893.56	1,418.02	1,546.24	1,751.18	1,665.18
Total	2,817.48	3,550.80	4,120.07	4,374.56	4,451.38
III. Total receipts of the State	11,230.44	12,906.45	14,822.72	15,321.25	16,168.76
IV. Percentage of I to III	75	72	72	71	72

^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 2002-2003. 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.

1.1.1 The details of tax revenue raised during the year 2002-2003, along with the figures for the preceding four years, are given below:

(Rupees in crore)

Head of Revenue	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	Percentage of increase (+) / decrease (-) in 2002-2003 over 2001-2002
1. Taxes on sales, trade, etc. Of which -	4,265.17	4,683.23	5,386.33	5,269.43	5,473.54	(+) 4
(a) State sales tax	3,816.68	4,132.48	4,614.20	4,590.08	4,658.74	(+) 2
(b) Central sales tax	448.49	550.75	772.13	679.35	814.80	(+) 20
2. State excise	1,005.19	1,215.20	1,523.13	1,976.94	2,094.19	(+) 6
3. Stamps and registration fees	548.11	565.79	638.12	855.04	1,115.35	(+) 30
4. Taxes on vehicles	386.79	448.82	501.82	712.37	675.70	(-) 5
5. Taxes on goods and passengers (Tax on entry of goods into local areas)	273.13	337.60	473.02	498.11	516.53	(+) 4
6. Taxes and duties on electricity	140.25	155.58	162.10	171.30	172.14	-
7. Other taxes on income and expenditure (Taxes on professions, trades, callings and employment)	114.27	132.78	151.57	167.24	180.20	(+) 8
8. Other taxes and duties on commodities and services (Entertainments tax, Betting tax, Luxury tax, Education cess, Health cess, Forest development tax)	123.63	131.83	139.95	150.67	151.13	-
9. Land revenue	38.00	38.73	43.16	49.54	59.61	(+) 20
10. Taxes on agricultural income	48.50	34.80	23.48	2.63	1.32	(-) 50
Total	6,943.04	7,744.36	9,042.68	9,853.27	10,439.71	(+) 6

Decrease in receipts on taxes on agricultural income was attributed to deferment of payment allowed due to fall in sale prices of coffee, as also increase in cost of cultivation.

Reasons for variation though called for in other heads of revenue have not been received (January 2004).

1.1.2 The details of major non-tax revenue realised during the year 2002-2003, along with the figures for the preceding four years, are given below:

(Rupees in crore)

Head of Revenue	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	Percentage of increase (+)/ decrease (-) in 2002-2003 over 2001-2002
1. Non-ferrous mining and metallurgical industries	106.61	116.30	136.87	147.13	157.55	(+) 7
2. Forestry and wild life	107.35	94.87	108.25	100.90	101.52	(+) 1
3. Housing	8.07	7.85	9.23	10.50	67.08	(+) 539
4. Medical and public health	33.09	30.79	28.65	59.18	56.38	(-) 5
5. Other administrative services	14.90	43.26	51.30	28.14	45.27	(+) 61
6. Education, sports, art and culture	17.27	21.32	39.77	31.77	43.32	(+) 36
7. Contributions and recoveries towards pensions and other retirement benefits	12.05	16.40	29.32	28.38	34.68	(+) 22
8. Interest receipts	669.74	801.67	721.18	141.92	34.36	(-) 76
9. Co-operation	13.67	14.76	13.86	16.35	27.47	(+) 68
10. Power	69.78	46.92	43.33	36.73	27.25	(-) 26
11. Police	9.49	13.91	19.82	14.41	21.11	(+) 47
12. Major and medium irrigation	18.45	15.76	18.46	20.56	20.93	(+) 2
13. Crop husbandry	8.81	11.02	13.95	19.88	18.98	(-) 5
14. Roads and bridges	7.10	11.24	16.13	19.29	17.92	(-) 7
15. Village and small industries	24.00	22.40	23.95	21.90	17.25	(-) 21
16. Dividends and profits	6.27	6.24	2.75	5.14	14.93	(+) 190
17. Public works	8.60	13.19	11.37	14.53	11.10	(-) 24
18. Miscellaneous general services	78.11	61.27	70.70	74.38	231.42	(+) 211
19. Other general economic services	163.05	172.26	206.86	223.91	259.03	(+) 16
20. Others	93.51	89.86	94.22	78.42	70.12	(-) 11
Total	1,469.92	1,611.29	1,659.97	1,093.42	1,277.67	(+) 17

Reasons for major variations are mentioned below:

(1) Contributions and recoveries towards pension and other retirement benefits: Increase occurred under other receipts due to remittances of pension contributions in respect of employees of local bodies.

(2) **Power:** Decrease was due to less receipts of royalty from use of water for generation of hydro-electricity on account of poor monsoon rains.

(3) **Housing:** Increase was due to remittance of sale proceeds of flats at National Games Village, Koramangala, Bangalore

(4) **Dividends and profits:** Increase was due to remittance of Rs.13.25 crore by Karnataka Power Corporation Ltd on account of dividend.

(5) **Miscellaneous general services:** Increase occurred mainly under State lotteries.

Reasons for variations under other heads of revenue though called for, have not been received (January 2004).

1.2 Variations between budget estimates and actual receipts

The variations between budget estimates and actuals of revenue receipts for the year 2002-2003 in respect of the 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. Of which-	6,787.19	5,473.54	(-) 1,313.65	(-) 19
(a) State sales tax	5,938.19	4,658.74	(-) 1,279.45	(-) 22
(b) Central sales tax	849.00	814.80	(-) 34.20	(-) 4
2. State excise	2,275.10	2,094.19	(-) 180.91	(-) 8
3. Stamps and registration fees	1,026.42	1,115.35	(+) 88.93	(+) 9
4. Taxes on vehicles	786.84	675.70	(-) 111.14	(-) 14
5. Taxes on goods and passengers (Tax on entry of goods into local areas)	350.00	516.53	(+) 166.53	(+) 48
6. Other taxes on income and expenditure (Taxes on professions, trades, callings and employment)	159.22	180.20	(+) 20.98	(+) 13
7. Taxes and duties on electricity	196.31	172.14	(-) 24.17	(-) 12

(Rupees in crore)

Head of Revenue	Budget Estimates	Actual receipts	Variation Excess (+)/ Shortfall (-)	Percentage of variation
8. Other taxes and duties on commodities and services (Entertainments tax, Betting tax, Luxury tax, Education cess, Health cess, Forest development tax)	210.05	151.13	(-) 58.92	(-) 28
9. Land revenue	58.28	59.61	(+) 1.33	(+) 2
10. Taxes on agricultural income	37.64	1.32	(-) 36.32	(-) 96
Non-tax revenue				
1. Non-ferrous mining and metallurgical industries	180.45	157.55	(-) 22.90	(-) 13
2. Forestry and wild life	113.66	101.52	(-) 12.14	(-) 11
3. Housing	21.02	67.08	(+) 46.06	(+) 219
4. Medical and public health	62.34	56.38	(-) 5.96	(-) 10
5. Other administrative services	53.87	45.27	(-) 8.60	(-) 16
6. Education, sports, art and culture	48.84	43.32	(-) 5.52	(-) 11
7. Contributions and recoveries towards pensions and other retirement benefits	7.91	34.68	(+) 26.77	(+) 338
8. Interest receipts	126.00	34.36	(-) 91.64	(-) 73
9. Co-operation	23.05	27.47	(+) 4.42	(+) 19
10. Power	44.68	27.25	(-) 17.43	(-) 39
11. Police	27.75	21.11	(-) 6.64	(-) 24
12. Major and medium irrigation	30.00	20.93	(-) 9.07	(-) 30
13. Crop husbandry	29.06	18.98	(-) 10.08	(-) 35
14. Roads and bridges	27.56	17.92	(-) 9.64	(-) 35
15. Village and small industries	27.02	17.25	(-) 9.77	(-) 36
16. Dividends and profits	2.70	14.93	(+) 12.23	(+) 453
17. Public works	11.31	11.10	(-) 0.21	(-) 2
18. Miscellaneous general services	589.58	231.42	(-) 358.16	(-) 61
19. Other general economic services	131.49	259.03	(+) 127.54	(+) 97

Reasons for major variations are mentioned below:

(1) Taxes on vehicles : Decrease occurred under receipts under the Karnataka Motor Vehicles Taxation Act, which was attributed to short payment of assessed tax by Karnataka State Road Transport Corporation.

(2) **Taxes and duties on electricity** : Decrease was attributed to less consumption due to fall in supply of electricity by Karnataka Power Transmission Corporation Limited.

(3) **Other taxes and duties on commodities and services** : Decreases occurred mainly under Entertainments tax, Betting tax, Luxury tax, Education cess and Forest development tax. Shortfall in realisation of Entertainments tax was attributed to excess target and stoppage of screening of certain films for three months. Less realisation of Luxury tax was attributed to a court stay in respect of Gutka.

(4) **Taxes on agricultural income** : Decrease was attributed to continuance of deferment scheme due to fall in sale prices of coffee, tea and rubber as also increase in cost of cultivation.

(5) **Non-ferrous mining and metallurgical industries**: Shortfall was attributed to non-payment of royalty by Hutti Gold Mines Limited due to deferment allowed and less demand for granite.

(6) **Contributions and recoveries towards pension and other retirement benefits**: Increases occurred both under subscriptions and contributions as also other receipts due to remittance of pension contributions in respect of employees of local bodies.

(7) **Power**: Shortfall was attributed to less receipt of royalty due to poor monsoon and consequent reduction in generation of hydro-electricity.

(8) **Other general economic services**: Increases occurred under cess/additional licence fee for infrastructure development as also other receipts of the Department of Marketing partly offset by shortfall in contribution from Regulated Market Committees which was attributed to Single Point Market Fee introduced during the year.

Reasons for variations for other heads, though called for, have not been received (January 2004).

1.3 Analysis of collection

Break-up of total collections of commercial taxes comprising sales tax, entry tax, profession tax, entertainments tax, agricultural income-tax and luxury tax for the year 2002-2003 at pre-assessment stage and after regular assessment and the corresponding figures for the preceding two years, as furnished by the Department, is as follows:

(Rupees in crore)

Head of Revenue	Year	Amount collected at pre-assessment stage	Amount collected after regular assessment (additional demand)	Penalties for delay in payment of taxes	Amount refunded	Net collection	Percentage of column 3 to 7
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Commercial Taxes	2000-2001	5,934.25	340.77	NA	-	6,275.02	94.57
	2001-2002	6,320.75	57.40	NA	0.85	6,377.30	99.11
	2002-2003	6,190.19	346.17	42.58	1.82	6,577.12	94.12

NA- Not Available

It would be seen from above that collection of taxes at pre-assessment stage was between 94 to 99 per cent of the total collections during the three years.

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 2000-2001, 2001-2002 and 2002-2003 along with the relevant all-India average percentage of expenditure on collection to gross collection for 2001-2002 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 2001-2002
1. Taxes on sales, trade, etc.	2000-2001	5,413.98	49.37	0.91	1.26
	2001-2002	5,328.28	57.04	1.07	
	2002-2003	5,538.18	56.04	1.01	
2. Taxes on vehicles	2000-2001	502.28	15.54	3.09	2.99
	2001-2002	713.02	17.95	2.52	
	2002-2003	676.26	17.38	2.57	

1.5 Collection of sales tax per assessee

Year	Number of assessees	Sales tax revenue ^δ	Revenue/ assessee
		(In lakh of rupees)	
1998-1999	2,59,775	4,81,125	1.85
1999-2000	2,76,210	5,30,547	1.92
2000-2001	2,91,021	6,27,993	2.16
2001-2002	3,01,954	6,30,448	2.09
2002-2003	3,16,462	6,57,712	2.08

It can be seen from the above that revenue per assessee has shown a decreasing trend during 2001-02 and 2002-03.

1.6 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2003 in respect of some principal heads of revenue amounted to Rs.3,389.73 crore of which Rs.459.33 crore 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 2003	Arrears outstanding for more than five years as on 31 March 2003	Remarks
1. Taxes on sales, trade, etc., Entry tax, Entertainments tax, Agricultural income-tax, Professions tax, Luxury tax	2,761.24#	NF	Out of the total arrears of Rs.2,761.24 crore, Rs.508.13 crore had been stayed by the Courts, Rs.70.75 crore had been covered by recovery certificates, Rs.386.98 crore had been covered by instalment facility/treated as interest free loan, Rs.20.96 crore were proposed to be written off and the balance of Rs.1,774.42 crore was under other stages of recovery.
2. State excise	615.23	459.33	Out of the total arrears of Rs.615.23 crore, Rs.0.07 crore had been stayed by the Courts, Rs.158.41 crore had been covered by recovery certificates and the balance of Rs.456.75 crore was held up due to other reasons.

^δ Information as furnished by the Department is at variance with the Finance Account of the respective years.

(Rupees in crore)

Head of revenue	Amount of arrears as on 31 March 2003	Arrears outstanding for more than five years as on 31 March 2003	Remarks
3. Taxes and duties on electricity	6.74	NF	NF
4. Co-operation	6.52	Nil	NF
Total	3,389.73	459.33	

Provisional

NF - Not furnished

1.7 Arrears in assessments

The details of cases pending assessment at the beginning of the year 2002-2003, cases becoming due for assessment during the year, cases disposed of during the year and number of cases pending finalisation at the end of the year 2002-2003 as furnished by the Sales Tax Department in respect of sales tax, profession tax, entry tax, entertainments tax, luxury tax and agricultural income tax are as follows:

Head of revenue	Opening balance	New cases due for assessment during the year	Total assessments due	Cases disposed of during the year	Balance at the end of the year	Pendency percentage of column 6 to 4
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. Taxes on sales, trade, etc.	2,84,457	3,93,913	6,78,370	3,10,908	3,67,462	54
2. Entry tax	44,593	45,148	89,741	41,620	48,121	54
3. Entertainments tax	64,062	44,862	1,08,924	47,158	61,766	57
4. Luxury tax	1,124	1,753	2,877	1,382	1,495	52
5. Agricultural income-tax	5,095	4,706	9,801	7,353	2,448	25
6. Professions tax	89,956	38,159	1,28,115	15,501	1,12,614	88
Total	4,89,287	5,28,541	10,17,828	4,23,922	5,93,906	58

The pendency in finalisation of assessments ranged between 25 per cent and 88 per cent under various heads of revenue, thus, resulting in delay in corresponding realisation of revenue in these cases. It could be seen from the above table that the disposal rate under professions tax assessments was very poor and was only 12 per cent.

1.8 Write-off and waiver of revenue

During the year 2002-2003 demands for Rs.25.22 lakh in 10 cases were written off by the Sales Tax Department as irrecoverable. Reasons for the write-off of these demands as reported by the Department were as follows:

(Rupees in lakh)

	Reasons	Number of cases	Amount
1	Whereabouts of defaulters not known	2	13.85
2	Defaulters not having any property	8	11.37

During the year, penalty of Rs.10.13 lakh involved in nine cases was also ordered for remission.

1.9 Refunds

The number of refund cases pending at the beginning of the year 2002-2003, claims received during the year, refunds allowed during the year and cases pending at the close of the year 2002-2003, as reported by the departments are given below:

(Rupees in lakh)

	Commercial taxes		State excise		Non-ferrous mining and metallurgical industries	
	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1. Claims outstanding at the beginning of the year	111	NF	317	487.10	-	-
2. Claims received during the year	71	NF	474	544.04	-	955.10
3. Refunds made during the year	114	181.81	397	465.89	-	-
4. Balance outstanding at the end of the year	68	NF	394	565.25	-	955.10

NF – Not furnished

1.10 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, entertainments tax, professions tax, betting tax, electricity tax, forest, energy, sericulture and other departmental offices conducted during the year 2002-2003 revealed under-assessments, non-levy/short levy of taxes, loss of revenue, failure to raise demands, etc. involving Rs.1,250.37 crore in 2,146 cases. During the course of the year 2002-2003, the concerned departments accepted under-assessments, short demands, etc. aggregating Rs. 198.63 crore in 1,649 cases of which 1,461 cases (Rs. 13.64 crore) were pointed out in audit in earlier years. A sum of Rs.10.67 crore relating to 1,273 audit observations was recovered at the instance of audit.

This Report contains 50 Paragraphs including 2 Reviews involving financial effect of Rs.1,141.96 crore. The Departments have accepted audit observations involving Rs.469.15 crore, of which Rs.5.22 crore had been recovered up to January 2004. Audit observations with a total revenue effect of Rs.332.95 crore in 274 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 2004).

1.11 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 (IR). 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 issued by 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 for enforcing accountability for the deficiencies, lapses, etc., noticed during the 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 Office of 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 the audit observations in the pending IRs.

However, the time schedule prescribed by Government had seldom been adhered to, with the result that 3,625 inspection reports issued up to end of December 2002, containing 7,722 audit observations involving Rs.692.90 crore were to be settled at the end of June 2003, as indicated below, along with the corresponding figures for the two preceding years:

	At the end of		
	June 2001	June 2002	June 2003
Number of outstanding inspection reports	3,804	3,693	3,625
Number of outstanding audit observations	8,554	8,079	7,722
Amount involved (Rupees in crore)	681.41	688.89	692.90

Out of the 3,625 inspection reports pending settlement, first replies have not been received (June 2003) for 491 inspection reports containing 1,779 audit observations involving Rs.114.05 crore. The pendency of these reports was reported to Government during July-October 2003. The receipt-wise details of inspection reports and audit observations outstanding as on 30 June 2003 and the amount involved are indicated below:

(Rupees in crore)

Department	Nature of receipts	Number of outstanding inspection reports	Number of outstanding audit observations	Amount of receipts involved
1. Finance	(a) Taxes on sales, trade, etc., Entry tax, Entertainments tax, Luxury tax, Professions tax and Betting tax	1,512	4,016	88.31
	(b) Agricultural income-tax	29	195	6.01
	(c) State excise	665	1,108	226.31
2. Energy	Electricity duty	10	16	60.94
3. Revenue	(a) Land revenue	460	809	54.05
	(b) Stamps and registration fees	311	453	48.84
4. Home and Transport	Taxes on motor vehicles	254	467	61.05
5. Forest, Ecology and Environment	Forest receipts	244	377	111.04
6. Commerce and Industries	(a) Sericulture industries receipts	62	81	7.16
	(b) Mineral receipts	44	127	18.53
7. Public Works	Public works receipts	34	73	10.66
Total		3,625	7,722	692.90

1.12 Departmental Audit Committee Meetings

In March 1968, Government issued instructions for constitution of 'Ad hoc Committees' for 10 Departments in the Secretariat to expedite clearance of audit observations contained in inspection reports. 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 Accountant General. These Committees are to meet periodically and, in any case, at least once in a quarter.

Ad hoc Committees had been constituted for only two Departments viz., Revenue and Home and Transport. During the year 2002-2003, only Revenue Department convened one meeting of the Committee to consider Inspection Reports relating to offices dealing with Land Revenue and Stamp Duty and Registration Fees; no meetings had been convened by the Home and Transport Department.

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

1.13 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 such paragraph included in the Audit Report.

68 draft paragraphs/review (clubbed into 50 paragraphs/reviews) proposed for inclusion in the Report of the Comptroller and Auditor General of India (Revenue Receipts) for the year ended 31 March 2003 were forwarded to the Secretaries to Government and copies endorsed to heads of Departments during April-June 2003. Replies were due latest by the end of August 2003.

However, replies to none of these 68 draft paragraphs/review was received within the prescribed period of six weeks. While replies to 36 draft paragraphs/review were received before finalisation of this Report (January 2004), replies in respect of the remaining 32 draft paragraphs/review had not been received despite issue of reminders for expediting them.

1.14 Follow-up 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 up to 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 Accountant General.

A review of the position obtaining in this regard revealed that as of July 2003, nine Departments had not furnished the Departmental Notes in respect of 91 Paragraphs included in Audit Reports for the years 1990-91 to 2000-2001 due between March 1993 and July 2002, for vetting, the delay ranging from one year to over 10 years, as detailed below:

Sl. No.	Department	Year of Audit Report	Dates of presentation to the Legislature	Last date by which Departmental Notes were due	Number of Paragraphs for which Departmental Notes are still due	Delay (months)
1.	Revenue	1990-91 and 1992-93 to 1999-2000	December 1992 to July 2001	March 1993 to November 2001	59	124 to 20
2.	Finance	1996-97 and 1998-99 to 2000-2001	May 1998 to March 2002	September 1998 to July 2002	21	59 to 12
3.	Public Works	1998-99 and 2000-2001	March 2000 and March 2002	July 2000 to July 2002	3	36 to 12
4.	Commerce and Industries	1996-97 and 2000-2001	May 1998 and March 2002	September 1998 to July 2002	2	59 to 12
5.	Urban Development	1997-98 and 1998-99	March 1999 and March 2000	July 1999 to July 2000	2	49 to 36
6.	Co-operation	1997-98	March 1999	July 1999	1	49
7.	Energy	1993-94	March 1995	July 1995	1	96
8.	Health and Family Welfare	1997-98	March 1999	July 1999	1	49
9.	Home and Transport	1996-97	May 1998	September 1998	1	59

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

