

## CHAPTER I: General

### 1.1 Trend of revenue receipts

Tax and non-tax revenue raised by the Government of Maharashtra during the year 2003-2004, 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:

(In crore of rupees)					
	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004
<b>I. Revenue raised by the State Government</b>					
(a) Tax revenue	17,264.95	19,726.94	21,287.64	22,799.45	25,162.16
(b) Non-tax revenue <sup>1</sup>	3,914.78	5,579.94	4,538.66	4,249.48	2,964.76
	(3,936.87)	(5,596.26)	(4,655.08)	(4,517.47)	(3,548.94)
<b>Total</b>	<b>21,179.73</b>	<b>25,306.88</b>	<b>25,826.30</b>	<b>27,048.93</b>	<b>28,126.92</b>
	<b>(21,201.82)</b>	<b>(25,323.20)</b>	<b>(25,942.72)</b>	<b>(27,316.92)</b>	<b>(28,711.10)</b>
<b>II. Receipts from the Government of India</b>					
(a) State's share of divisible Union taxes	2,608.67	2,781.01	2,468.76	2,279.97	3,389.49
(b) Grants-in-aid	1,458.98	1,462.71	1,681.47	1,506.15	2,269.93
<b>Total</b>	<b>4,067.65</b>	<b>4,243.72</b>	<b>4,150.23</b>	<b>3,786.12</b>	<b>5,659.42</b>
<b>III. Total receipts of the State</b>	<b>25,247.38</b>	<b>29,550.60</b>	<b>29,976.53</b>	<b>30,835.05</b>	<b>33,786.34</b>
	<b>(25,269.47)</b>	<b>(29,566.92)</b>	<b>(30,092.95)</b>	<b>(31,103.04)</b>	<b>(34,370.52)</b>
<b>IV. Percentage of I to III</b>	<b>84</b>	<b>86</b>	<b>86</b>	<b>88</b>	<b>83</b>

<sup>1</sup> Lottery receipts included in non-tax revenue are net of expenditure on prize winning tickets. Figures in brackets indicate gross receipts.

Note: For details, please see Statement No. 11 - Detailed Accounts of Revenue by Minor Heads in the Finance Accounts of the Government of Maharashtra for the year 2003-2004. Figures under the head "0020-Corporation Tax, 0021 - Taxes on Income other than Corporation Tax, 0028- Other taxes on Income and Expenditure, 0032 - Wealth Tax, 0037 - Customs, 0038 - Union Excise Duties, 0044- Service Tax, 0045- Other taxes and duties on commodities and services" - share of net proceeds assigned to State's booked in the Finance Accounts under tax revenue have been excluded from revenue raised by the State and included in State's share of divisible Union taxes in this Statement.

**1.1.1** The details of tax revenue raised during the year 2003-2004 along with the figures for the preceding four years are given below:

**(In crore of rupees)**

Head of Revenue	1999- 2000	2000- 2001	2001- 2002	2002- 2003	2003- 2004	Percentage of increase (+) or decrease (-) in 2003- 2004 over 2002-2003
1. Sales Tax						
(a) State Sales Tax <i>etc.</i>	8,853.84	10,331.08	10,071.89	11,746.21	12,795.01	(+) 9
(b) Central Sales Tax	1,655.18	1,865.31	2,059.50	1,742.14	2,530.95	(+) 45
2. State Excise	1,875.68	1,779.51	1,787.26	1,938.68	2,324.42	(+) 20
3. Stamp Duty and Registration Fees	1,939.83	2,200.92	2,442.68	2,823.11	3,354.06	(+) 19
4. Taxes and Duties on Electricity	377.71	933.59	1,034.26	1,149.18	629.72	(-) 45
5. Taxes on vehicles	708.30	785.84	947.79	941.23	1,205.97	(+) 28
6. Taxes on Goods and Passengers	331.94	100.23	1,027.39	245.03	231.91	(-) 5
7. Other Taxes on Income and Expenditure- Tax on Professions, Trades, Callings and Employments	807.96	946.78	981.98	1,028.56	1,018.77	(-) 1
8. Other Taxes and Duties on Commodities and Services	536.52	568.96	674.27	798.90	710.86	(-) 11
9. Land Revenue	177.87	214.72	260.46	386.41	360.49	(-) 7
10. Taxes on Agricultural Income	0.12	Negligible	0.16	NIL	NIL	NIL
<b>Total</b>	<b>17,264.95</b>	<b>19,726.94</b>	<b>21,287.64</b>	<b>22,799.45</b>	<b>25,162.16</b>	

The reasons for variation, though called for were not furnished (February 2005).

**1.1.2** The details of the major non-tax revenue raised during the year 2003-2004 alongwith the figures for the preceding four years are given below:

**(In crore of rupees)**

Head of Revenue	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	Percentage of increase (+) or decrease (-) in 2003-2004 over 2002-2003
1. Interest Receipts	1,724.16	3,161.63	1,845.60	1,777.27	356.91	(-) 80
2. Dairy Development	795.53	794.21	885.83	800.51	774.73	(-) 3
3. Other Non-Tax Receipts	370.98	393.66	616.08	245.07	547.93	(+) 124
4. Forestry and Wild Life	134.74	135.16	134.14	104.58	86.33	(-) 17
5. Non-ferrous Mining and Metallurgical Industries	266.09	350.47	347.17	400.61	475.50	(+) 19
6. Miscellaneous General <sup>2</sup> Services (including lottery receipts)	149.12	197.00	125.55	290.14	113.65	(-) 61
7. Power	75.42	86.45	85.70	85.79	1.32	(-) 98
8. Major and Medium Irrigation	61.63	62.49	86.03	113.05	230.69	(+) 104
9. Medical and Public Health	84.91	77.53	109.78	95.89	91.53	(-) 5
10. Co-operation	49.61	58.93	71.26	63.01	60.06	(-) 5
11. Public Works	74.99	69.33	62.71	54.31	65.26	(+) 20
12. Police	83.55	91.38	110.78	152.77	102.75	(-) 33
13. Other Administrative Services	44.05	101.70	58.03	66.48	58.10	(-) 13
<b>Total</b>	<b>3,914.78</b>	<b>5,579.94</b>	<b>4,538.66</b>	<b>4,249.48</b>	<b>2,964.76</b>	

The increase of 124 and 104 *per cent* under the receipt heads 'Other Non-Tax Receipts' and 'Major and Medium Irrigation' was due to increase in subscriptions and contribution to pension and other retirement benefits and revision of water charges respectively.

Similarly decrease of 80 *per cent* under 'Interest Receipts', 61 *per cent* under 'Miscellaneous General Service (including lottery receipts)' and 98 *per cent* under 'Power' were due to non adjustment of notional interest in respect of

<sup>2</sup> Figure is net of expenditure on prize winning lottery tickets.

irrigation projects transferred to public sector undertakings, more expenditure on State Lotteries and less receipts of arrears of lease money respectively.

## 1.2 Variations between Budget estimates and actuals

The variations between the Budget estimates and actuals of revenue receipts for the year 2003-2004 in respect of the principal heads of tax and non-tax revenue are given below:

**(In crore of rupees)**

	<b>Head of Revenue</b>	<b>Budget estimates</b>	<b>Actuals</b>	<b>Variations excess (+) or shortfall (-)</b>	<b>Percentage of variation</b>
1.	Sales Tax etc.	15,705.00	15,325.96	(-) 379.04	(-) 2
2.	State Excise	2,250.00	2,324.42	(+) 74.42	(+) 3
3.	Stamp Duty and Registration Fees	2,894.40	3,354.06	(+) 459.66	(+) 16
4.	Taxes and Duties on Electricity	1,280.00	629.72	(-) 650.28	(-) 51
5.	Taxes on vehicles	1,140.00	1,205.97	(+) 65.97	(+) 6
6.	Taxes on Goods and Passengers	659.90	231.91	(-) 427.99	(-) 65
7.	Other Taxes on Income and Expenditure- Tax on Professions, Trades, Callings and Employments	1,100.00	1,018.77	(-) 81.23	(-) 7
8.	Other Taxes and Duties on Commodities and Services	700.00	710.86	(+) 10.86	(+) 2
9.	Land Revenue	338.06	360.49	(+) 22.43	(+) 7
10.	Interest Receipts	538.75	356.91	(-) 181.84	(-) 34
11.	Dairy Development	872.09	774.73	(-) 97.36	(-) 11
12.	Other Non-tax Receipts	614.97	547.93	(-) 67.04	(-) 11
13.	Forestry and Wild Life	143.33	86.33	(-) 57.00	(-) 40
14.	Non-Ferrous Mining and Metallurgical Industries	400.01	475.50	(+) 75.49	(+) 19
15.	Miscellaneous General services				
	(i) Lottery receipts <sup>3</sup>	92.06	21.71	(-) 70.35	(-) 76
	(ii) Other receipts	208.53	91.94	(-) 116.59	(-) 56
16.	Power	85.50	1.32	(-) 84.18	(-) 98
17.	Major and Medium Irrigation	189.00	230.69	(+) 41.69	(+) 22

<sup>3</sup> Net of expenditure on prize winning tickets

	<b>Head of Revenue</b>	<b>Budget estimates</b>	<b>Actuals</b>	<b>Variations excess (+) or shortfall (-)</b>	<b>Percentage of variation</b>
18.	Medical and Public Health	128.11	91.53	(-) 36.58	(-) 29
19.	Co-operation	75.68	60.06	(-) 15.62	(-) 21
20.	Public Works	83.97	65.26	(-) 18.71	(-) 22
21.	Police	185.00	102.75	(-) 82.25	(-) 44
22.	Other Administrative Services	61.86	58.10	(-) 3.76	(-) 6
	<b>Total</b>	<b>29,746.22</b>	<b>28,126.92</b>		

The reasons for variations between Budget estimates and actuals have not been received (February 2005).

### 1.3 Analysis of collection

Break-up of total collection at pre-assessment stage and after regular assessments of sales tax, motor spirit tax, profession tax, entry tax and luxury tax for the year 2003-2004 and the corresponding figures for the preceding two years as furnished by the Department was as follows:

(In crore of rupees)

<b>Head of Revenue</b>	<b>Year</b>	<b>Amount collected at pre-assessment stage</b>	<b>Amount collected after regular assessment (additional demand)</b>	<b>Penalties for delay in payment of taxes and duties</b>	<b>Amount refunded</b>	<b>Net collection</b>	<b>Percentage of column 3 to 7</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>
<b>Finance Department</b>							
Sales Tax	2001-2002	9,001.34	494.29	72.79	330.83	9,237.59	97
	2002-2003	9,610.38	473.29	50.64	286.70	9,847.61	98
	*2003-2004	11,016.07	599.33	19.70	518.92	11,116.18	99
Motor Spirit Tax	2001-2002	3,282.18	Nil	Nil	Nil	3,282.18	100
	2002-2003	3,895.62	1.00	Nil	Nil	3,896.62	100
	*2003-2004	4,194.98	Nil	0.03	Nil	4,195.01	100
Profession Tax	2001-2002	962.14	4.72	Nil	0.03	966.83	100
	2002-2003	1,000.17	7.15	Nil	0.32	1,007.00	99
	*2003-2004	1,003.24	9.65	0.23	0.06	1,013.06	99
Entry Tax	2001-2002	3.69	1.12	0.04	Nil	4.85	76
	2002-2003	7.40	1.45	0.03	Nil	8.88	83
	*2003-2004	11.99	2.26	Nil	Nil	14.25	84
Luxury Tax	2001-2002	168.42	1.76	0.11	Nil	170.29	99
	2002-2003	145.74	5.40	0.14	0.27	151.01	97
	*2003-2004	145.46	1.65	0.04	0.33	146.82	99

\* Figures as furnished by the Department are at variance with the Finance Accounts.

The table above shows that collection of revenue at pre-assessment stage ranged between 84 and 100 *per cent* during 2001-2002 to 2003-2004.

#### 1.4 Cost of collection

The gross collections in respect of major revenue receipts, expenditure incurred on their collection and the percentage of such expenditure to gross collections during the years 2001-2002, 2002-2003 and 2003-2004 along with the relevant all India average percentage of expenditure on collection to gross collection for 2002-2003 were as follows:

**(In crore of rupees)**

Sl. No.	Head of Revenue	Year	Collection <sup>4</sup>	Expenditure on collection of revenue <sup>5</sup>	Percentage expenditure on collection	All India average percentage for the year 2002-2003
1.	Sales Tax	2001-2002	12,131.39	100.26	0.83	1.18
		2002-2003	13,779.70	104.91	0.76	
		2003-2004	15,325.96	110.83	0.72	
2.	State Excise	2001-2002	1,787.26	26.80	1.49	2.92
		2002-2003	1,938.68	28.44	1.43	
		2003-2004	2,324.42	29.87	1.29	
3.	Motor Vehicles Taxes	2001-2002	947.78	29.74	3.13	2.86
		2002-2003	942.80	30.09	3.19	
		2003-2004	1,205.97	35.03	2.90	

The table above shows that the percentage expenditure on collection under motor vehicles taxes was higher than the All India average percentage.

#### 1.5 Collection of sales tax per assessee

According to information furnished by the Department, the sales tax collection per assessee during the years from 1999-2000 to 2003-04 was as under:

**(Amount in crore of rupees)**

Year	No. of assesseees	Sales tax revenue <sup>6</sup>	Revenue/ assessee
1999-2000	3,76,523	10,509.02	0.03
2000-2001	4,05,979	12,196.39	0.03
2001-2002	4,37,889	12,131.39	0.03
2002-2003	6,04,275	13,488.35	0.02
2003-2004	10,35,655	15,325.96	0.01

<sup>4</sup> Figures as per Finance Accounts

<sup>5</sup> Figures as furnished by the Department are at variance with the Finance Accounts.

<sup>6</sup> Figures as per Finance Accounts

## 1.6 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2004 in respect of some principal heads of revenue amounted to Rs 6,866.45 crore of which Rs 3,153.15 crore were outstanding for more than five years as detailed in the following table:

(In crore of rupees)

Sl. No.	Head of Revenue	Amount outstanding as on 31 March 2004	Amount outstanding for more than five years as on 31 March 2004	Remarks
1.	Sales Tax <i>etc.</i>	6,668.15	3,049.00	Stay orders were granted by Appellate Authority for Rs 3,840.77 crore. The balance Rs 2,827.38 crore were under different stages of recovery.
2.	State Excise	11.72	8.03	Action taken by Department to recover the dues not intimated.
3.	Electricity Duty	23.73	5.10	District Collectors were directed to recover amount as arrears of land revenue. Rs 5.07 crore was under litigation.
4.	Motor Vehicles Taxes	158.39	90.68	Special drive was being undertaken by the Department and action specified under land revenue code was being taken.
5.	Sale of Jail articles	4.46	0.34	Suitable instructions were issued for recovery of arrears to subordinate offices.
<b>Total</b>		<b>6,866.45</b>	<b>3,153.15</b>	

The Revenue and Forests, Irrigation and Public Works Departments, responsible for collection of some of the major receipts had not furnished details of arrears of revenue (February 2005).

## 1.7 Arrears in assessments

The details of cases pending assessment at the beginning of the year 2003-2004, 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 2003-2004 as furnished by the Sales Tax Department in respect of sales tax, motor spirit tax, profession tax, purchase tax on sugarcane, entry tax, lease tax, luxury tax and tax on works contracts were as follows:

Name of tax	Opening balance	New cases due for assessment during 2003-2004	Total assessments due	Cases disposed of during 2003-2004	Balance at the end of the year	Percentage of Column 6 to 4
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Finance Department						
Sales Tax	16,58,773	8,72,896	25,31,669	5,25,664	20,06,005	79
Motor Spirit Tax	8,508	1,495	10,003	1,866	8,137	81
Profession Tax	7,23,546	2,25,717	9,49,263	1,73,181	7,76,082	82
Purchase tax on sugarcane	2,888	154	3,042	115	2,927	96
Entry Tax	9	7	16	1	15	94
Lease Tax	5,683	1,123	6,806	1,097	5,709	84
Luxury Tax	5,827	2,212	8,039	1,415	6,624	82
Tax on works contracts	1,01,035	29,654	1,30,689	9,996	1,20,693	92
<b>Total</b>	<b>25,06,269</b>	<b>11,33,258</b>	<b>36,39,527</b>	<b>7,13,335</b>	<b>29,26,192</b>	

It would be seen from the table that cases pending as on 31 March 2004 ranged from 79 to 96 *per cent* of the total cases due for assessments under various heads.

### 1.8 Evasion of tax

The details of cases of evasion of tax detected by the Sales Tax and State Excise departments, cases finalised and the demands for additional tax raised as reported by the departments were as follows:

(Amount in core of rupees)

Sl. No.	Name of tax/duty	Cases pending as on 31 March 2003	Cases detected during 2003-2004	Total	No. of cases in which assessments/investigations completed and additional demand including penalty <i>etc.</i> , raised		No. of cases pending finalisation as on 31 March 2004
					No. of cases	Amount of demand	
1.	Sales Tax	4,788	2,824	7,612	2,895	180.79	4,717
2.	State Excise	7	5	12	5	41.35	7



## 1.9 Write-off and waiver of revenue

During the year 2003-2004, demands for Rs 373.13 lakh in 43,482 cases, Rs 0.76 lakh in 4 cases and Rs 1.79 lakh in 19 cases relating to sales tax, motor vehicles taxes and state excise respectively were written off by the departments as irrecoverable. Reasons for the write-off of these demands as reported by the departments were as follows:

(In lakh of rupees)

Reasons	Sales Tax		Motor Vehicles Taxes		State Excise	
	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1. Whereabouts of defaulters not known	29,655	180.00	4	0.76	--	0.07
2. Defaulters no longer alive	36	0.46	--	--	9	0.76
3. Defaulters not having any property	53	1.67	--	--	2	0.06
4. Defaulters adjudged insolvent	Nil	Nil	--	--	3	0.47
5. Other reasons	13,730	155.00	--	--	3	0.33
6. Remission of penalty	8	36.00	--	--	2	0.10
<b>Total</b>	<b>43,482</b>	<b>373.13</b>	<b>4</b>	<b>0.76</b>	<b>19</b>	<b>1.79</b>

## 1.10 Refunds

The number of refund cases pending at the beginning of the year 2003-2004, claims received during the year, refunds allowed during the year and cases pending at the close of the year 2003-2004, as reported by the departments were as follows:

(Amount in lakh of rupees)

	Sales Tax		Taxes and Duties on Electricity		State Excise		Works Contracts	
	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1. Claims outstanding at the beginning of the year	12,404	5,654.00	124	471.73	59	28.57	61	149.00
2. Claims received during the year	28,978	49,629.00	179	944.00	75	47.59	755	1,172.00
3. Refunds made during the year	38,706	50,882.00	181	640.00	46	18.50	687	1,144.00
4. Balance outstanding at the end of the year	2,676	4,401.00	122	775.73	88	57.66	129	177.00

## **1.11 Results of audit**

Test check of records of sales tax, land revenue, state excise, motor vehicles tax, stamps and registration fees, electricity duty, other tax receipts, forest receipts and other non-tax receipts conducted during the year 2003-2004 revealed under-assessment/short levy/loss of revenue amounting to Rs 1,867.68 crore in 8,685 cases. During the course of the year, the departments accepted under-assessment of Rs 665.65 crore in 5,079 cases pointed out in 2003-2004 and earlier years and recovered Rs 11.50 crore. No replies have been received in respect of the remaining cases.

This Report contains 38 paragraphs including five reviews relating to non-levy/short levy of taxes, duties, interest and penalties *etc.*, involving Rs 1246.50 crore. The departments/Government have accepted audit observations involving Rs 693.77 crore of which Rs 5.20 crore had been recovered upto February 2005. No replies have been received in the other cases.

## **1.12 Response of Government to audit objections**

Principal Accountant General (Audit)-I, Mumbai and Accountant General (Audit)-II, Nagpur arrange to conduct periodical inspection of the various offices of the Government departments to test check the transactions of tax and non-tax receipts and verify the maintenance of important accounting and other records as per prescribed rules and procedures. These inspections are followed by Inspection Reports (IRs) issued to the Heads of offices with a copy to the next higher authority. Government of Maharashtra, Finance Department's circular dated 10 July 1967 provides for response within one month by the executive to the IRs issued by the Accountants General (AGs), after ensuring action in compliance to the objections made during audit inspection. Serious irregularities are also brought to the notice of the Head of the Department by the office of the AGs. A half yearly report is sent to the Secretary of the Department in respect of pending IRs to facilitate monitoring of the audit observations.

Inspection Reports issued upto 31 December 2003 pertaining to offices under the Finance, Home, Revenue and Forests, Industries, Energy and Labour, Housing, Urban Development, Public Works, Co-operation and Textiles, Irrigation, Agriculture, Animal Husbandry, Dairy Development and Fisheries, Public Health, Education and Employment, Law and Judiciary departments disclosed that 14,131 objections relating to 5,389 IRs involving Rs 898.10 crore remained outstanding at the end of June 2004. Of these, 2,203 IRs containing 4,402 objections involving Rs 176.10 crore had not been settled for more than four years. The yearwise position of the outstanding IRs and paragraphs is detailed in the Annexure.

In respect of 1,491 paragraphs relating to 497 IRs involving Rs 101.64 crore issued upto December 2003, even the first replies, which were required to be received from the Heads of Offices within one month, had not been received.

A review of the IRs which were pending due to non-receipt of replies, in respect of the various departments, revealed that the Heads of the

Offices/departments (Secretaries) failed to send any reply to a large number of IRs/paragraphs, indicating that no action was taken to rectify the defects, omissions and irregularities pointed out in the IRs issued by the AGs. The Secretaries of the departments, who were informed of the position through half yearly reports, did not ensure prompt and timely action. Such inaction would result in continuation of serious financial irregularities and loss of revenue to the Government despite these having been pointed out in Audit.

The details of outstanding inspection reports were reported to Government in August 2004; their reply had not been received (February 2005).

### **1.13 Departmental Audit Committee meetings**

In order to expedite the settlement of outstanding audit observations contained in the IRs, Departmental Audit Committees are constituted by the Government. These Committees are chaired by Joint Secretary/Deputy Secretary of the concerned Administrative Department and attended among others by the officers concerned of the State Government and the offices of the AGs.

In order to expedite the clearance of the outstanding audit observations, it is necessary that the Audit Committees meet regularly and ensure that final action is taken on all audit observations outstanding for more than a year, leading to their settlement. During the year 2003-2004 four meetings by the Finance and one meeting by the Revenue and Forest departments out of the eight Government departments concerned was convened. This indicates that the Government departments did not make effective use of the machinery created for settling outstanding audit observations.

### **1.14 Response of the departments to draft Audit paragraphs**

The Finance Department issued directions to all departments in July 1967 to send their response to the draft Audit paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India within six weeks. The draft paragraphs are always forwarded by the respective Audit offices to the Secretaries of the concerned departments through demi official letters drawing their attention to the audit findings and requesting them to send their response within the time prescribed. The fact of non-receipt of replies from the Government is invariably indicated at the end of each such paragraph included in the Audit Report.

Draft paragraphs included in the Report of the Comptroller and Auditor General of India (Revenue Receipts) for the year ended 31 March 2004 were forwarded to the Secretaries of the respective departments between March 2004 and August 2004 through demi official letters. Replies to most of the paragraphs have not been received; 90 such paragraphs (clubbed into 38 paragraphs) have been included in this Report.

### **1.15 Follow up on Audit Reports-summarised position**

According to instructions issued by the Finance Department, all departments are required to furnish explanatory memoranda duly vetted by audit to the Maharashtra Legislative Secretariat, in respect of paragraphs included in the Audit Reports within one month of their being laid on the table of the House.

Review of outstanding explanatory memoranda on paragraphs included in the Reports of the Comptroller and Auditor General of India (Revenue Receipts) disclosed that as on 30 September 2004 the departments had not submitted remedial explanatory memoranda on 61 paragraphs for the years from 1996-97 to 2001-2002 as detailed below:

Sl. No.	Name of the department	1996-1997	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002	Total
1.	Revenue and Forests	3	5	9	4	7	11	39
2.	Finance	1	--	1	--	--	5	7
3.	Home	--	2	2	--	--	3	7
4.	Urban Development	--	--	--	--	--	4	4
5.	Irrigation	1	--	--	--	--	--	1
6.	Public works	--	--	1	--	1	--	2
7.	Industries, Energy & Labour	--	--	--	--	--	1	1
<b>Total</b>		<b>5</b>	<b>7</b>	<b>13</b>	<b>4</b>	<b>8</b>	<b>24</b>	<b>61</b>

With a view to ensure accountability of the executive in respect of all the issues dealt with in the Audit Reports, the Public Accounts Committee lays down in each case the period within which action taken notes (ATN) on its recommendations should be sent.

The Public Accounts Committee had discussed 124 selected paragraphs pertaining to Audit Reports for the years from 1986-87, 1989-90 to 1996-97 and 1999-2000 and given their recommendations on 80 paragraphs which have been incorporated in their 27<sup>th</sup> Report (1994-95), 9<sup>th</sup> Report (1995-96), 12<sup>th</sup>, 13<sup>th</sup>, 14<sup>th</sup> and 18<sup>th</sup> Report (1996-97), 21<sup>st</sup> Report (1997-98), 5<sup>th</sup> Report (2000-2001) and 12<sup>th</sup> Report (2002-03). However, action taken notes have not been received in respect of 51 recommendations of the Public Accounts Committee (PAC) from the concerned departments as detailed below:

Year	Name of the Department			Total
	Home	Revenue and Forests	Industries, Energy and Labour	
1986-1987	--	1	--	1
1989-1990	1	4	--	5
1990-1991	8	2	--	10
1991-1992	--	1	2	3
1992-1993	--	8	1	9
1993-1994	3	2	2	7
1994-1995	--	2	--	2
1995-1996	--	3	--	3
1996-1997	--	5	--	5
1999-2000	--	6	--	6
<b>Total</b>	<b>12</b>	<b>34</b>	<b>5</b>	<b>51</b>