

Chapter 1: General

1.1 Trend of revenue receipts

1.1.1 The tax and non tax revenue raised by the Government of Punjab during the year 2004-2005, the share of divisible Union taxes and grants in aid received from Government of India during the year and corresponding figures for the preceding four years are given below:

(In crore of rupees)

		2000-2001	2001-2002	2002-2003	2003-2004	2004-2005
I	Revenue raised by the State Government.					
	(a) Tax revenue	4,895.22	4,820.23	5,711.00	6,145.94	6,944.63
	(b) Non tax revenue*	<u>2,935.23</u> (1,308.06)	<u>2,960.45</u> (1,101.43)	<u>4,035.57</u> (1,477.58)	<u>4,665.53</u> (2,276.76)	<u>5,358.03</u> (2,739.06)
	Total-I	7,830.45 (6,203.28)	7,780.68 (5,921.66)	9,746.57 (7,188.58)	10,811.47 (8,422.70)	12,302.66 (9,683.69)
II	Receipts from the Government of India					
	(a) State's share of divisible Union Taxes	719.33	610.49	649.02	754.39	902.35
	(b) Grants in aid					
	(i) Plan	385.58	378.43	369.25	438.78	416.33
	(ii) Non Plan	441.50	159.02	306.35	134.32	186.14
	Total	827.08	537.45	675.60	573.10	602.47
	Total II	1,546.41	1,147.94	1,324.62	1,327.49	1,504.82
III	Total receipts of State Government (I+II)	9,376.86 (7,749.69)	8,928.62 (7,069.60)	11,071.19 (8,513.20)	12,138.96 (9,750.19)	13,807.48** (11,188.51)
IV	Percentage of I to III	84	87	88	89	89

Of the total receipts (Rs.13,807.48 crore) for the year 2004-2005, 89 *per cent* was raised by the State Government and remaining 11 *per cent* came from the Union Government as State's share of divisible Union Taxes and grants in aid.

The overall grants registered an increase of five *per cent* during the year 2004-2005 over the year 2003-2004. The plan grants witnessed a decrease of five *per cent* while non plan grants increased by 39 *per cent* in the year 2004-2005 over the year 2003-2004. Reasons for decrease under plan and increase under non plan grants were called for in July 2005. Reply has not been received (September 2005).

1.1.2 The details of tax revenue raised during the year 2004-2005 alongwith figures for the preceding four years are given below:

* The figures shown in brackets are net of expenditure on prize winning tickets of lotteries conducted by the Government.

** For details please see statement number 11-Detailed accounts of revenue by minor heads in Finance Accounts of the Government of Punjab for the year 2004-2005. Figures under the head "0021-Taxes on income other than corporation tax" share of net proceeds assigned to States booked in the Finance Accounts under A-Tax Revenue have been excluded from revenue raised by State and included in the State's share of divisible Union Taxes in this statement.

(In crore of rupees)

Sr. No	Revenue head	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	Percentage of increase(+) or decrease(-) in 2004-2005 over 2003-2004.
1.	(a) Sales Tax (b) Central Sales Tax	2,267.20 377.21	2,063.86 620.47	2,722.86 349.58	2,932.39 375.55	3,337.15 479.23	(+) 14 (+) 28
2.	State Excise	1,324.67	1,350.06	1,428.91	1,462.79	1,486.62	(+) 2
3.	Stamp duty & Registration Fees	424.06	444.31	558.94	729.08	965.89	(+)32
4.	Taxes and duties on electricity	145.08	2.80	187.64	234.91	251.65	(+) 7
5.	Taxes on vehicles	338.31	318.44	443.87	388.79	403.93	(+) 4
6.	Other taxes and duties on Commodities and Services	11.52	11.71	10.43	9.19	6.43	(-) 30
7.	Land Revenue	7.17	8.58	8.77	13.24	13.73	(+) 4
	Total	4,895.22	4,820.23	5,711.00	6,145.94	6,944.63	(+) 13

The tax revenue in the year 2004-2005 showed an increase of 13 *per cent* over previous year. Sales tax receipts of Rs.3,816.38 crore amounted to 55 *per cent* of the tax revenue collected during the year 2004-2005.

Reasons for variations in receipts during the year 2004-2005 over the year 2003-2004 under the head 'Sales Tax', 'Stamp Duty and Registration Fees' and 'Other Taxes and Duties on Commodities and Services' were called for in July 2005. Reply has not been received (September 2005).

1.1.3 The details of the major non tax revenue raised during the year 2004-2005 alongwith the figures for preceding four years are given below:

(In crore of rupees)

Revenue head	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	Percentage of increase (+)/ decrease (-) in 2004-2005 over 2003-2004
Interest Receipts	706.11	551.97	913.37	1,464.05	1,890.29	(+) 29
Dairy Development	0.21	0.11	0.07	0.08	0.15	(+) 87
Other Non tax Receipts	212.54	244.36	314.98	542.95	344.69	(-) 37
Forestry and Wild Life	14.37	15.12	15.81	8.08	14.70	(+) 82

Non-ferrous Mining and Metallurgical Industries	3.05	3.70	7.46	10.87	11.40	(+) 5
Miscellaneous General Services						
(i) State Lotteries*	1,670.95 (43.78)	1,921.36 (62.34)	2,604.49 (46.50)	2,440.65 (51.88)	2,698.05 (79.08)	(+) 11
(ii) Other than Lotteries	161.47	106.28	26.55	30.80	106.20	(+) 245
Major and Medium Irrigation	11.68	16.33	24.47	12.44	90.96	(+) 631
Medical and Public Health	29.86	29.00	41.30	41.44	48.85	(+) 18
Co-operation	3.37	4.94	3.61	2.87	3.40	(+) 18
Public Works	12.04	7.83	11.09	10.17	63.40	(+) 523
Police	19.92	30.72	27.22	62.28	52.43	(-) 16
Other Administrative Services	89.66	28.73	45.15	38.85	33.51	(-) 14
Total	2,935.23 (1,308.06)	2,960.45 (1,101.43)	4,035.57 (1,477.58)	4,665.53 (2,276.76)	5,358.03 (2,739.06)	(+) 15

There was increase of 15 *per cent* in non tax revenue during the year 2004-2005 over 2003-2004. The major receipts which contributed to this was interest receipts (35 *per cent*) during the year 2004-2005.

Reasons for variations in receipts during the year 2004-2005 as compared to 2003-2004 as intimated by the departments concerned were as under:

“Dairy Development”: Increase of 87 *per cent* was due to more registration of dealers/renewal of registration certificates of dealers after every three years under the Punjab Regulation of Compounded Cattle Feed Concentrates & Mineral Mixture Order, 1988.

“Lottery”: Increase of 11 *per cent* was due to introduction of monthly lottery scheme in May 2004.

“Co-operation”: Increase of 18 *per cent* was due to profits of Central Co-operative Banks and increase in the rate of audit fee.

“Police”: Decrease of 16 *per cent* was due to non recovery of police cost from other Governments/bodies on account of deployment of Punjab police forces.

Reasons for variations in receipts during 2004-2005 in respect of head ‘Interest Receipts’, ‘Other Non Tax Receipts’, ‘Forestry and Wild Life’, ‘Other than Lotteries’, ‘Major and Medium Irrigation’, ‘Medical and Public Health’, ‘Public Works’ and ‘Other Administrative Services’ were called for. No reply has been received (September 2005).

* Figures in brackets represent net receipts.

1.2 Initiatives for Mobilisation of Additional Resources

1.2.1 Initiatives proposed in the Budget

In the budget speech for the year 2004-2005, the Government proposed to introduce a number of corrective fiscal measures and there was a commitment to increase sales tax on items like petrol, lubricants, glass sheets, crockery, entry tax on rice, raising of special road tax/ road tax, introduction of floor value of properties and to issue urban infrastructure bonds for upgradation and improvement of roads within municipal limits.

The Department intimated in April 2005 that the above proposals were implemented but neither notifications issued to increase the said taxes were produced for verification nor urban infrastructure bonds were issued. Besides this, the process of disinvestments stated to have been initiated during 2003-2004 in five* public sector undertakings was yet to be completed.

1.2.2 Implementation of Memorandum of Understanding (MOU)

A MOU was entered in July 2003 between the Government of India and Government of Punjab under the Fiscal Reforms Programme. The State Government made certain commitments to shore up revenue and reduce expenditure.

It was however noticed in April 2005 that charges for Secondary Health Care had not been revised though committed in the MOU of July 2003.

1.3 Variations between budget estimates and actuals

The variations between budget estimates of revenue receipts for the year 2004-2005 and the actual receipts in respect of the principal heads of revenue are given below:

(In crore of rupees)

Sr. No.	Revenue head	Budget estimates	Actual	Variations excess (+) or short fall (-)	Percentage of variation
1.	Sales Tax	4,025.00	3,816.38	(-) 208.62	(-) 5
2.	State Excise	1,525.00	1,486.62	(-) 38.38	(-) 3
3.	Stamp Duty and Registration Fees	800.00	965.89	(+) 165.89	(+) 21
4.	Taxes on vehicles	465.00	403.93	(-) 61.07	(-) 13
5.	Interest receipt	2,493.37	1,890.29	(-) 603.08	(-) 24
6.	Taxes and Duties on Electricity	275.00	251.65	(-) 23.35	(-) 8
7.	Road Transport	315.59	184.68	(-) 130.91	(-) 41

* Punjab Communications (PUNCOM), Punjab Alkalies and Chemicals Ltd. (PACL), CONWARE, Punjab Tourism Development Corporation (PTDC) & Punjab Tractors Ltd. (PTL).

8.	Major and Medium Irrigation	78.79	90.96	(+) 12.17	(+) 15
9.	Police	100.00	52.43	(-) 47.57	(-) 48
10.	Public Works	15.51	63.40	(+) 47.89	(+) 309
11.	Crop Husbandry	8.65	6.00	(-) 2.65	(-) 31
12.	Forestry and Wild Life	19.85	14.70	(-) 5.15	(-) 26
13	Land Revenue	10.50	13.73	(+) 3.23	(+) 31

“Road Transport”: Shortfall of 41 *per cent* was due to non induction of new buses into the fleet and withdrawal of buses from the existing fleet.

“Forestry and Wild Life”: The shortfall of 26 *per cent* was due to non receipt of royalty from the Punjab State Forest Development Corporation.

Reasons for increase/decrease in actual receipts during 2004-2005 over budget estimates in respect of other revenue heads were called for from the concerned Departments in June/July 2005. No reply has been received (September 2005).

1.4 Analysis of collection

Breakup of total collection at pre assessment stage and after regular assessment of sales tax, for the year 2004-2005 and the corresponding figures for the preceding two years as furnished by the Department is as follows:

(In crore of rupees)

Sr. No.	Year	Amount collected at pre assessment stage	Amount collected after regular assessment (additional demand)	Penalties for delay in payment of taxes and duties	Amount refunded	Net collection	Percentage of column 3 to 7
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	2002-2003	2,860.96	60.91	22.21	3.34	2,940.74	97
2.	2003-2004	2,924.00	104.42	41.17	5.53	3,064.06	95
3.	2004-2005	3,729.85	59.91	9.71	5.82	3,793.65	98

The table above shows that percentage of collection of revenue at pre assessment stage ranged between 95 and 98 and the percentage of additional demand raised after regular assessments ranged between two and five *per cent* during the years 2002-2003 to 2004-2005.

1.5 Cost of collection

The gross collection in respect of major revenue receipts, expenditure incurred on their collection and the percentage of such expenditure to gross collection during the years 2002-2003 to 2004-2005 alongwith the relevant all India average percentage of expenditure on collection are given below:

(In crore of rupees)

Revenue head	Year	Collections	Expenditure on collection	Percentage of expenditure to gross collection	All India average percentage of collection for the year 2003-2004
Taxes on Sales, Trade etc.	2002-2003	3,072.43	34.20	1.11	1.15
	2003-2004	3,307.94	48.42	1.46	
	2004-2005	3,816.38	36.59	0.95	
Taxes on Vehicles	2002-2003	443.87	5.80	1.31	2.57
	2003-2004	388.79	6.13	1.58	
	2004-2005	403.93	6.07	1.50	
Stamp Duty and Registration Fees	2002-2003	558.94	18.70	3.35	3.66
	2003-2004	729.07	14.04	1.93	
	2004-2005	965.89	14.26	1.48	
State Excise	2002-2003	1,428.91	13.67	0.96	3.81
	2003-2004	1,462.79	10.97	0.75	
	2004-2005	1,486.62	10.98	0.74	

1.6 Collection of Sales Tax per assessee

The total number of assessees, gross collection of sales tax and revenue worked out per assessee for the years 2000-2001 to 2004-2005 are given below:

Year	No. of assessees	Sales Tax revenue (In crore of rupees)	Revenue/assessee (lakh of Rupees)
2000-2001	2,91,011	2,644.41	0.91
2001-2002	3,02,866	2,684.33	0.89
2002-2003	2,86,594	3,072.44	1.07
2003-2004	2,98,239	3,307.94	1.11
2004-2005	2,99,242	3,816.38	1.27

1.7 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.964.85 crore of which Rs.294.18 crore were outstanding for more than five years as detailed in the table:

(In crore of rupees)

Sr. No.	Head of revenue	Amount outstanding as on 31 March 2005	Amount outstanding for more than 5 years as on 31 March 2005	Remarks
1.	Sales Tax	615.65	151.26	Recoveries of arrears of Rs.192.21 crore had been stayed by High Court/judicial/departmental authorities. Demands of Rs.8.55 crore were covered by recovery certificates, recovery of Rs. 31.76 crore was outstanding as dealers had become insolvent, demands of Rs.11.69 crore were likely to be written off, demands of Rs. 2.25 crore were being recovered in instalments and balance amount of Rs. 366.25 crore was at different stages of action. Recovery of Rs.2.94 crore was held up due to rectification.

2.	State Excise	15.82	11.07	Demands of Rs.2.06 crore were covered by recovery certificates, recovery of Rs.0.39 crore stayed by High Court/other judicial and departmental authorities, recovery of Rs.0.01 crore was outstanding as dealers had become insolvent. Demands amounting to Rs.3.34 crore were likely to be written off, Rs.2.62 crore were being recovered in instalments, recovery of Rs.0.08 crore was held up due to rectification and balance of Rs.7.32 crore was at different stages of action.
3.	Taxes and Duties on Electricity	36.51	9.90	Recovery of Rs.0.56 crore was stayed by the High Court/other judicial and departmental authorities. No reasons for non recovery of balance amount of Rs.35.95 crore were intimated.
4.	Taxes on Vehicles	108.22	60.62	Recovery of Rs.5.41 crore had been stayed by High Court/ judicial authorities, recovery of Rs.0.61 crore was outstanding as dealers had become insolvent and no reasons for non recovery of arrears of Rs.102.20 crore were intimated.
5.	<u>Interest Receipts</u> (i) Pepsu Road Transport Corporation (ii) Punjab State Tubewell Corporation	37.03 41.44	18.54 41.44	Non payment of interest liability was attributed to paucity of funds. Non payment of interest liability was attributed to having no source of income.
6.	Irrigation	93.28	Nil	No reasons for non recovery of arrears were intimated.
7.	Forestry and wild life	16.09	0.95	Demands of Rs.0.02 crore was covered by recovery certificates. Recovery amounting to Rs.0.26 crore was likely to be written off, Rs.0.56 crore was being recovered in instalments and balance amount of Rs.15.25 crore was at different stages of action.
8.	Land Revenue	0.71	0.33	Recovery of Rs.0.56 crore was stayed by the High Court/ other judicial and departmental authorities. No reasons for non recovery of balance Rs.0.15 crore were intimated.
9.	Co-operation	0.10	0.07	Recovery of Rs.0.01 crore was covered by recovery certificates. No reasons for non recovery of balance arrears of Rs.0.09 crore were intimated.
	Total	964.85	294.18	

The arrears outstanding for more than five years constituted 30 *per cent* of total arrears.

1.8 Arrears in assessments

The details of cases pending assessment at the beginning of the year 2004-2005, 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 2004-2005 in respect of 21 districts as furnished by the Department in respect of sales tax are as follows:

Name of tax	Opening balance	New cases due for assessment during 2004-2005	Total	Cases disposed of during 2004-2005	Balance at the end of the year.	Percentage of Column 6 to 4.
1	2	3	4	5	6	7
Sales Tax	2,93,183*	1,49,621	4,42,804	1,46,836	2,95,968	67

It would be seen from above that 67 per cent of total cases were pending assessments as on 31 March 2005.

1.9 Evasion of tax

The details of cases of evasion of tax detected by the Excise and Taxation Department and Public Health Department, cases finalised and the demands raised as reported by the departments are given below:

Sr. No.	Name of tax/duty	Cases pending as on 31 March 2004	Cases detected during 2004-2005	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 2005
					No. of cases	Amount	
1.	Sales Tax	6,234**	9,782	16,016	9,998	12.17 crore	6,018
2.	State Excise	1	--	1	--	--	1
3.	Public Health	4	--	4	--	--	4

1.10 Write off and waiver of revenue

During the year 2004-2005, demands for Rs.7.88 crore in 334 cases relating to sales tax and state excise were written off by the departments treating them as irrecoverable. Reasons for the write off of these demands as reported by the Excise and Taxation Department were as follows:

* The closing balance (2,75,676) of Audit Report 2003-2004 does not include the figures of Hoshiarpur (8,447), Muktsar (4,514) and Faridkot (4,546) districts.

** The opening balance also includes six cases of Hoshiarpur and five cases of Muktsar district, which were not included in the closing balance of Audit Report for the year 2003-2004.

(In crore of rupees)

Sr. No	Reasons	Sales Tax		State Excise		Total	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1.	Whereabouts of defaulters not known	106	1.82	30	0.24	136	2.06
2.	Defaulters no longer alive	39	0.89	11	0.16	50	1.05
3.	Defaulters not having any property	82	3.07	37	0.44	119	3.51
4.	Defaulters adjudged insolvent	4	0.02	1	0.01	5	0.03
5.	Records not being traceable	15	0.08	-	-	15	0.08
6.	Others	9	1.15	-	-	9	1.15
	Total	255	7.03	79	0.85	334	7.88

1.11 Refunds

The number of refund cases pending at the beginning of the year, claims received, refunds allowed and cases pending at the close of the year 2004-2005, as reported by the Excise and Taxation Department are given below:

(In crore of rupees)

Sr. No	Reasons	Sales Tax		State Excise		Total	
		Number	Amount	Number	Amount	Number	Amount
1.	Cases outstanding at the beginning of the year	325*	3.83	58**	0.09	383	3.92
2.	Cases received during the year	667	6.61	26	21.50	693	28.11
3.	(i) Refunds made during the year	588	5.82	18	21.46	606	27.28
	(ii) Applications filed	3	0.87	-	-	3	0.87
4.	Balance outstanding at the end of the year	401	3.75	66	0.13	467	3.88

1.12 Results of audit

Test check of records of sales tax, state excise, motor vehicles tax, stamps duty and registration fees, electricity duty, other tax receipts and other non tax receipts during the year 2004-2005 revealed under assessment/short levy/loss of revenue amounting to Rs.122.04 crore in 3,126 cases. During the year, the departments accepted under assessment of Rs.30.92 crore in 1,896 cases pointed out in 2004-2005 and earlier years and recovered Rs.1.39 crore. No replies have been received in respect of the remaining cases.

* The opening balance includes three cases amounting to Rs. 5.16 lakh pertaining to Hoshiarpur district, which were not included in the closing balance of 2003-2004.

** The opening balance also includes 20 cases amounting to Rs. 4.37 lakh pertaining to Muktsar district which were not included in the closing balance of 2003-2004.

This Report contains 25 paragraphs including one review relating to non levy/ short levy of taxes, duties, interest and penalty etc. involving Rs.101.11 crore. The Department/Government accepted audit observations involving Rs.32.13 crore of which Rs.1.41 crore had been recovered upto June 2005.

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

Principal Accountant General (Audit) Punjab arranges to conduct periodical inspection of various offices of Government departments to test check 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 authorities. The State Government prescribed that first replies to IRs should be sent to audit within a period of four weeks by the executive after ensuring action in compliance of the prescribed Acts, Rules and procedures and fixing accountability for the deficiencies, lapses, etc., noticed during inspection. Serious irregularities are also brought to the notice of the heads of the departments. A half yearly report of pending IRs is also sent to the Secretary of the Department to facilitate monitoring of audit observations at Government level.

IRs issued upto 31 December 2004 pertaining to offices under Excise and Taxation, Revenue, Forests, Power, Transport and Finance departments disclosed that 7,073 observations relating to 3,476 IRs involving Rs.1,153.50 crore were outstanding at the end of June 2005. Of these, 3,229 IRs containing 6,335 observations involving Rs.965.28 crore were pending settlement for more than one year. The year wise position of the outstanding IRs and observations is detailed in Appendix-I.

In respect of 210 observations relating to 73 IRs involving Rs.220.83 crore issued upto December 2004, even the first replies, which were required to be received from the heads of offices within four weeks from the date of issue of IRs had not been received.

A review of IRs which were pending due to non receipts of replies, in respect of various departments, revealed that the heads of offices and the heads of the departments failed to send any reply to a large number of IRs/observations. The heads of department/administrative secretaries to the Government, who were informed of the position through half yearly reports, also did not ensure 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.

It is recommended that Government may look into this matter (a) to ensure that replies to IRs/observations are sent as per prescribed time schedule, (b) to ensure recovery of loss/under assessment in a time bound manner and (c) revamp the system of response to audit observations in the Department.

1.14 Departmental Audit Committee Meetings

For expeditious settlement of outstanding audit observations contained in the IRs, Audit Committees were constituted (March 1985) in all the departments.

In order to expedite clearance of outstanding audit observations, it is necessary that Audit Committees should meet regularly and ensure appropriate action on all audit observations leading to their settlement. During the year 2004-2005, none of the Government departments concerned convened meetings of the Audit Committee. This indicated that Government departments had not taken initiative to use the machinery created for expeditious settlement of outstanding audit observations.

1.15 Response of the departments to Draft Audit Paragraphs.

On the recommendation of the Public Accounts Committee, the Department of Finance issued directions to all departments in October 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 forwarded by the audit office to the Secretaries of the departments concerned through demi official letters drawing their attention to the audit findings and requesting them to send their response within six weeks. The fact of non receipts of replies from the Government is invariably indicated at the end of each such paragraph included in the Audit Report.

Paragraphs/review included 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 of the respective departments between June 2004 and April 2005 through demi official letters. Replies to most of the paragraphs had not been received.

1.16 Follow up on Audit Reports - Summarised position

To ensure accountability of the executive in respect of all the issues dealt in the various Audit Reports, the Department of Finance issued instructions in August 1992 to initiate suo moto action on all paragraphs/reviews figuring in the Audit Reports irrespective of whether the cases were taken up for examination by the PAC or not. Out of paragraphs/reviews included in Audit Reports relating to the period 1998-1999 to 2003-2004 which had already been laid before the State Legislature, Action Taken Notes (ATNs) in respect of 63 paragraphs/reviews were not received as on June 2005 even after the lapse of prescribed period of three months. The outstanding ATNs date back to 1998-1999 as detailed below:

Year of Report	Date of presentation of Audit Report to the legislature	No. of paragraphs/ reviews included in the Audit Reports	No. of paragraphs/ reviews on which ATN were due from the Departments
1998-1999	5 September 2000	37	3
1999-2000	21 June 2002	22	4
2000-2001	21 June 2002	32	5
2001-2002	29 March 2003	28	7
2002-2003	25 June 2004	34	21
2003-2004	31 March 2005	23	23
	Total	176	63

The Audit Reports for the year ended March 2001, March 2002, March 2003 and March 2004 were laid on the table of the State Vidhan Sabha in June 2002, March 2003, June 2004 and March 2005. Though the time limit of three months for furnishing the ATNs for the Audit Reports for the period from 1998-1999 to 2003-2004 has since elapsed, the departments have not submitted/ furnished remedial ATNs on 63 paragraphs.