

## Chapter 1: General

### 1.1 Trend of revenue receipts

**1.1.1** The tax and non tax revenue raised by Government of Punjab during the year 2006-07, 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)

Sr. No.	Particulars	2002-03	2003-04	2004-05	2005-06	2006-07
<b>I</b>	<b>Revenue raised by the State Government</b>					
	• Tax revenue	5,711.00	6,145.94	6,944.63	8,989.38	9,017.16
	• Non tax revenue *	4,035.57 (1,477.58)	4,665.53 (2,276.76)	5,358.03 (2,739.06)	4,536.33 (1,439.47)	7,744.58 (5,699.85)
	<b>Total-I</b>	<b>9,746.57</b> <b>(7,188.58)</b>	<b>10,811.47</b> <b>(8,422.70)</b>	<b>12,302.66</b> <b>(9,683.69)</b>	<b>13,525.71</b> <b>(10,428.85)</b>	<b>16,761.74</b> <b>(14,717.01)</b>
<b>II</b>	<b>Receipts from Government of India</b>					
	State's share of divisible Union taxes and grants in aid	649.02	754.39	902.35	1,227.45	1,565.75
	• Plan	369.25	438.78	416.33	509.90	751.80
	• Non plan	306.35	134.32	186.14	1,703.42	1,487.85
	<b>Total</b>	<b>675.60</b>	<b>573.10</b>	<b>602.47</b>	<b>2,213.32</b>	<b>2,239.65</b>
	<b>Total II</b>	<b>1,324.62</b>	<b>1,327.49</b>	<b>1,504.82</b>	<b>3,440.77</b>	<b>3,805.40</b>
<b>III</b>	<b>Total receipts of State Government (I+II)</b>	<b>11,071.19</b> <b>(8,513.20)</b>	<b>12,138.96</b> <b>(9,750.19)</b>	<b>13,807.48</b> <b>(11,188.51)</b>	<b>16,966.48</b> <b>(13,869.62)</b>	<b>20,567.14**</b> <b>(18,522.41)</b>
<b>IV</b>	<b>Percentage of I to III</b>	<b>88</b>	<b>89</b>	<b>89</b>	<b>80</b>	<b>81</b>

Of the total receipts (Rs.20,567.14 crore) for the year 2006-07, 81 *per cent* was raised by the State Government and remaining 19 *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 1.19 *per cent* during the year 2006-07 over the year 2005-06. The plan grants witnessed an increase of 47 *per cent* while non plan grants decreased by 12.66 *per cent* in the year 2006-07 over the year 2005-06. Reasons for increase under plan and decrease under non plan grants were called for in July 2007. Reply has not been received ( August 2007 ).

\* The figures shown in brackets are net of expenditure on prize winning tickets of lotteries conducted by 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 2006-07. 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.

**1.1.2** The details of tax revenue raised during the year 2006-07 alongwith figures for the preceding four years are given below:

(In crore of rupees)

Sr. No	Revenue head	2002-03	2003-04	2004-05	2005-06	2006-07	Percentage of increase(+)/ decrease (-) in 2006-07 over 2005-06
1.	• Sales tax/VAT* • Central sales tax	2,722.86 349.58	2,932.39 375.55	3,337.15 479.23	4,270.28 356.60	4,503.31 325.71	(+)5.45 (-)8.66
2.	State excise	1,428.91	1,462.79	1,486.62	1,568.16	1,367.79	(-)12.78
3.	Stamp duty & registration fees	558.94	729.08	965.89	1,670.50	1,803.93	(+)7.99
4.	Taxes and duties on electricity	187.64	234.91	251.65	669.41	527.58	(-)21.19
5.	Taxes on vehicles	443.87	388.79	403.93	431.19	468.05	(+)8.55
6.	Other taxes and duties on commodities and services	10.43	9.19	6.43	6.95	5.52	(-)20.58
7.	Land revenue	8.77	13.24	13.73	16.29	15.27	(-)6.26
	<b>Total</b>	<b>5,711.00</b>	<b>6,145.94</b>	<b>6,944.63</b>	<b>8,989.38</b>	<b>9,017.16</b>	<b>(+)0.31</b>

The tax revenue in the year 2006-07 showed an increase of 0.31 *per cent* over previous year. Sales tax receipts of Rs.4,829.02 crore amounted to 53 *per cent* of the tax revenue collected during the year 2006-07.

Reasons for variations in receipts during the year 2006-07 as compared to 2005-06 as intimated by the concerned departments were as under:-

**Central sales tax:** Shortfall of nine *per cent* was due to adjustment of refund/input tax credit under CST.

**Taxes and duties on electricity:** Decrease of 21.19 *per cent* was due to grant of exemption/refund of electricity duty to mega projects by State Government.

Reasons for variations in receipts during the year 2006-07 as compared to 2005-06 under the head 'state excise' and 'other taxes and duties on commodities and services' were called for in June 2007. Reply has not been received (August 2007).

**1.1.3.** The details of the major non tax revenue raised during the year 2006-07 alongwith the figures for preceding four years are given below:

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\* From the year 2005-06.

**(In crore of rupees)**

Sr. No.	Revenue head	2002-03	2003-04	2004-05	2005-06	2006-07	Percentage of increase (+)/ decrease (-) in 2006-07 over 2005-06
1.	Interest receipts	913.37	1,464.05	1,890.29	644.07	658.57	(+)2.25
2.	Dairy development	0.07	0.08	0.15	0.52	0.12	(-)76.92
3.	Other non tax receipts	314.98	542.95	344.69	459.44	509.28	(+)10.85
4.	Forestry and wild life	15.81	8.08	14.70	11.80	14.62	(+)23.90
5.	Non ferrous mining and metallurgical industries	7.46	10.87	11.40	10.79	12.72	(+)17.89
6.	Miscellaneous general services						
	• State lotteries *	2,604.49 (46.50)	2,440.65 (51.88)	2,698.05 (79.08)	3,202.11 (105.25)	2,173.02 (128.29)	(-)32.14
	• Other than lotteries	26.55	30.80	106.20	42.26	4,213.47**	(+)9,870.35
7.	Major and medium irrigation	24.47	12.44	90.96	26.17	20.14	(-)23.04
8.	Medical and public health	41.30	41.44	48.85	44.22	42.82	(-)3.17
9.	Co-operation	3.61	2.87	3.40	3.37	5.02	(+)48.96
10.	Public works	11.09	10.17	63.40	11.66	12.26	(+)5.15
11.	Police	27.22	62.28	52.43	33.62	36.68	(+)9.10
12.	Other administrative services	45.15	38.85	33.51	46.30	45.86	(-)0.95
	<b>Total</b>	<b>4,035.57</b> <b>(1,477.58)</b>	<b>4,665.53</b> <b>(2,276.76)</b>	<b>5,358.03</b> <b>(2,739.06)</b>	<b>4,536.33</b> <b>(1,439.47)</b>	<b>7,744.58</b> <b>(5,699.85)</b>	<b>(+)70.72</b>

There was increase of 70.72 per cent in non tax revenue during the year 2006-07 over 2005-06. The major receipt which contributed to this was interest receipts (8.50 per cent) during the year 2006-07.

Reasons for variation in receipts during the year 2006-07 as compared to 2005-06 as intimated by concerned departments were as under:

**Dairy development:** Shortfall of 76.92 per cent in receipts during 2006-07 was due to more registration of dealers under the Punjab Regulation of Compounded Cattle Feed Concentrates and Mineral Mixture Order, 1988 and also due to recovery of Rs. 29.75 lakh from milkfed Punjab during 2005-06.

**Co-operation:** Increase of 49 per cent was due to increase in the rate of audit fee.

Reasons for variations in receipts during the year 2006-07 as compared to 2005-06 under the head 'other non tax receipts', 'forestry and wild life', non ferrous

\* Figures in brackets represent net receipts.

\*\* The excess of 9,870 per cent was due to write off of outstanding balances of special term loan of Rs. 3,772 crore by Government of India.

mining and metallurgical industries', 'lotteries/other than lotteries' and 'major and medium irrigation' were called for in June 2007. Reply has not been received (August 2007).

## 1.2 Initiatives for mobilisation of additional resources

### 1.2.1 Initiatives proposed in the budget

In the budget speech for the year 2006-07, Government proposed to introduce a number of corrective fiscal measures and there was commitment to increase sales tax/VAT collection by 18 *per cent*, levy lumpsum VAT on brick kilns, levy tax at four *per cent* on pre owned cars without entitlement of input tax credit and undertake wide ranging reforms to make up deficiency of revenue due to phasing out of central sales tax in three years time.

Audit scrutiny disclosed that there was an increase of five *per cent* in sales tax/VAT collections against the proposed increase of 18 *per cent*. Reasons for shortfall in collections are still awaited (August 2007).

The Excise and Taxation Department has not initiated any action on the remaining points (August 2007).

## 1.3 Variation between budget estimates and actuals

The variations between budget estimates of revenue receipts for the year 2006-07 and the actual receipts in respect of principal heads of revenue are given below:

(In crore of rupees )

Sr. No.	Revenue head	Budget estimates	Actuals	Variations excess (+) or short fall (-)	Percentage of variation
1.	Sales tax	5,382.00	4,829.02	(-)552.98	(-) 10.27
2.	State excise	1,628.44	1,367.79	(-)260.65	(-) 16.01
3.	Stamp duty and registration fees	1,750.00	1,803.93	(+) 53.93	(+) 3.08
4.	Taxes on vehicles	471.20	468.05	(-) 3.15	(-) 0.67
5.	Interest receipt	811.69	658.57	(-)153.12	(-) 18.86
6.	Taxes and duties on electricity	554.75	527.58	(-) 27.17	(-) 4.90
7.	Road transport	145.18	164.88	(+) 19.70	(+) 13.57
8.	Major and medium irrigation	94.28	20.14	(-) 74.14	(-) 78.64
9.	Police	42.64	36.68	(-) 5.96	(-) 13.98
10.	Public works	15.51	12.26	(-) 3.25	(-) 20.95
11.	Crop husbandry	8.35	9.80	(+) 1.45	(+) 17.37
12.	Forestry and wild life	17.90	14.62	(-) 3.28	(-) 18.32
13.	Land revenue	16.25	15.27	(-) 0.98	(-) 6.03
14.	Misc. general services(including State lotteries)	4,096.42	6,386.49	(+) 2,290.07	(+) 55.90
15.	Other taxes and duties on commodities	8.00	5.52	(-) 2.48	(-) 31.00

Reasons for increase/decrease in actual receipts during 2006-07 over budget estimates in respect of other revenue heads were called for from the concerned departments in May 2007. No reply has been received (August 2007).

#### 1.4 Analysis of collection

Breakup of total collection at pre assessment stage and after regular assessment of sales tax, for the year 2006-07 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 preassessment 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	2004-05	3,729.85	59.91	9.71	5.82	3,793.65	98.32
2	2005-06	4,603.05	46.83	5.68	37.15	4,618.41	99.67
3	2006-07	4,967.60	37.08	3.25	220.05	4,787.88	103.75

The table above shows that percentage of collection of revenue at pre assessment stage ranged between 98.32 and 103.75 *per cent* and the percentage of additional demand raised after regular assessments ranged between 0.34 and 3.75 *per cent* during the years 2004-05 to 2006-07.

#### 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 2004-05 to 2006-07 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 2005-06
Taxes on sales, trade etc.	2004-05	3,816.38	36.59	0.95	0.91
	2005-06	4,626.88	49.06	1.06	
	2006-07	4,829.02	41.78	0.87	
Taxes on vehicles	2004-05	403.93	6.07	1.50	2.67
	2005-06	431.19	6.52	1.51	
	2006-07	468.05	7.33	1.57	
Stamp duty and registration fees	2004-05	965.89	14.26	1.48	2.87
	2005-06	1,670.50	20.22	1.21	
	2006-07	1,803.93	30.21	1.67	
State excise	2004-05	1,486.62	10.98	0.74	3.40
	2005-06	1,568.16	11.90	0.76	
	2006-07	1,367.79	12.26	0.90	

**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 2002-03 to 2006-07 are given below:

Year	No. of assessees	Sales tax revenue (In crore of rupees )	Revenue/assessee (lakh of rupees)
2002-03	2,86,594	3,072.44	1.07
2003-04	2,98,239	3,307.94	1.11
2004-05	2,99,242	3,816.38	1.28
2005-06	2,92,242	4,626.88	1.58
2006-07	3,24,894	4,829.02	1.48

**1.7 Analysis of arrears of revenue**

The arrears of revenue as on 31 March 2007 in respect of some principal heads of revenue amounted to Rs.1,916.64 crore of which Rs.1,052.28 crore was 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 2007	Amount outstanding for more than 5 years as on 31 March 2007	Remarks
1.	Sales tax	1,547.84	978.09	Recoveries of arrears of Rs.847.51 crore were stayed by High Court/judicial/departmental authorities. Demands of Rs.38.82 crore were covered by recovery certificates, recovery of Rs. 1.21 crore was outstanding as dealers had become insolvent, demands of Rs. 15.60 crore were likely to be written off, demands of Rs. 12.43 crore were being recovered in instalments and balance amount of Rs.632.16 crore was at different stages of action. Recovery of Rs. 11 lakh was held up due to rectification.
2.	State excise	11.65	11.64	Demands of Rs.1.95 crore were covered by recovery certificates, recovery of Rs. 49 lakh was stayed by High Court/other judicial and departmental authorities, recovery of Rs. 1 lakh was outstanding as dealers had become insolvent. Demands amounting to Rs.3.68 crore were likely to be written off, Rs. 24 lakh were being recovered in instalments, recovery of Rs. 7 lakh was held up due to rectification and balance Rs.5.21 crore was at different stages of action.

3.	Taxes and duties on electricity	82.28	8.29	Recovery of Rs. 56 lakh was stayed by the High Court/other judicial and departmental authorities. No reasons for non recovery of balance amount of Rs.81.72 crore were intimated.
4	Taxes on vehicles	67.72	2.41	Recovery of Rs 16 lakh was stayed by High Court/ judicial authorities. No reasons for non recovery of balance Rs.67.56 crore were intimated.
5.	Interest receipts			
	• Pepsu Road Transport Corporation	60.09	41.58	Non payment of interest liability was attributed to paucity of funds.
	• Punjab State Tubewell Corporation	9.23	9.23	Non payment of interest liability was attributed to having no source of income.
6.	Irrigation	135.87	nil	Reasons for non recovery of arrears were not intimated.
7.	Forestry and wild life	1.86	1.02	Demand of Rs. 2 lakh was covered by recovery certificates. Recovery amounting to Rs. 23 lakh was likely to be written off, Rs.46 lakh was being recovered in instalments and balance amount of Rs.1.15 crore was at different stages of action.
8	Co-operation	0.10	0.02	Action has been initiated to recover the amount.
	<b>Total</b>	<b>1,916.64</b>	<b>1,052.28</b>	

The arrears outstanding for more than five years constituted 55 *per cent* of total arrears.

### 1.8 Arrears in assessments

The details of cases pending assessment at the beginning of the year 2006-07, becoming due for assessment during the year, disposed of during the year and pending finalisation at the end of the year 2006-07 in respect of 22 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 2006-07	Total	Cases disposed of during 2006-07	Balance at the end of the year	Percentage of Column 6 to 4
1	2	3	4	5	6	7
Sales tax	2,83,496	1,62,447	4,45,943	87,560	3,58,383	80

It would be seen from above that 80 *per cent* of total cases were pending assessment as on 31 March 2007.

**1.9 Evasion of tax**

The details of cases of evasion of tax detected by the Excise and Taxation Department, Public Health Department and Motor Vehicles 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 2006	Cases detected during 2006-07	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 2007
					No. of cases	Amount (in crore of rupees)	
1.	Sales tax	6,197	2,449	8,646	4,796	3.63	3,850
2.	State excise	1	91	92	91	0.12	1
3.	Public health	4	--	4	--	--	4
4.	Taxes on vehicles	3	199	202	148	6.47	54

**1.10 Write off and waiver of revenue**

During the year 2006-07, demands for Rs.13.47 crore in 327 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:

(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	89	3.28	52	0.57	141	3.85
2.	Defaulters no longer alive	29	2.08	21	0.62	50	2.70
3.	Defaulters not having any property	34	2.67	41	0.59	75	3.26
4.	Defaulters adjudged insolvent	3	0.01	14	0.39	17	0.40
5.	Records not being traceable	16	0.08	-	-	16	0.08
6.	Others	15	3.06	13	0.13	28	3.18
<b>Total</b>		<b>186</b>	<b>11.18</b>	<b>141</b>	<b>2.30</b>	<b>327</b>	<b>13.47</b>

### 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 2006-07, 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	948	26.69	73	0.48	1,021	27.17
2.	Cases received during the year	5,353	357.87	25	9.50	5,378	367.37
3.	<ul style="list-style-type: none"> <li>• Refunds made during the year</li> <li>• Applications filed</li> </ul>	4,136	158.05	20 -	9.50 -	4,156	167.55
4.	Balance outstanding at the end of the year	2,165	224.52	78	0.48	2,243	225.00

### 1.12 Results of audit

Test check of records of sales tax, state excise, motor vehicles tax, stamp duty and registration fees, electricity duty, other tax receipts and other non tax receipts during the year 2006-07 revealed under assessment/short levy/loss of revenue amounting to Rs. 235.05 crore in 2,128 cases. During the year, the departments accepted under assessment of Rs. 55.66 crore in 1,264 cases pointed out in 2006-07 and earlier years and recovered Rs. 3.23 crore. No replies have been received in respect of the remaining cases.

This report contains 30 paragraphs and two reviews relating to non/short levy of tax, duties, interest and penalty etc. involving Rs.197.96 crore. The department/ Government accepted audit observations involving Rs. 2.89 crore of which Rs. 1.91 crore had been recovered upto June 2007.

### 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 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 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 2006 pertaining to offices under excise and taxation, revenue, forests, electricity duty, transport and finance departments disclosed that 8,622 observations relating to 4,198 IRs involving Rs.2,043.24 crore were outstanding at the end of June 2007. Of these 3,840 IRs containing 7,774 observations involving Rs.1,952.13 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 265 observations relating to 177 IRs involving Rs.9.60 crore issued upto December 2006, 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 receipt 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 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 Government despite these having been pointed out in audit.

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

#### **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 2006-07, 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 (PAC), 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 receipt of replies from Government is invariably indicated at the end of each such paragraph included in the Audit Report.

Paragraphs/reviews included in the Report of the Comptroller and Auditor General of India (Revenue Receipts) for the year ended 31 March 2007 were forwarded to the secretaries of the respective departments between January and July 2007 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 2000-01 to 2005-06 which had already been laid before the State legislature, action taken notes (ATNs) in respect of 65 paragraphs/reviews were not received as on June 2007 even after the lapse of prescribed period of three months. The outstanding ATNs date back to 2000-01 as detailed below:

<b>Year of report</b>	<b>Date of presentation of Audit Report to the legislature</b>	<b>No. of paragraphs/ reviews included in the Audit Reports</b>	<b>No. of paragraphs/ reviews on which ATN was due from the departments</b>
2000-01	21 June 2002	32	2
2001-02	29 March 2003	28	1
2002-03	25 June 2004	34	11
2003-04	31 March 2005	23	11
2004-05	13 March 2006	25	10
2005-06	29 March 2007	30	30
<b>Total</b>		<b>172</b>	<b>65</b>

The audit reports for the year ended March 2001, March 2002, March 2003, March 2004, March 2005 and March 2006 were laid on the table of the State Vidhan Sabha in June 2002, March 2003, June 2004, March 2005, March 2006 and March 2007. Though the time limit of three months for furnishing the ATNs for the audit reports for the period from 2000-01 to 2005-06 has since elapsed, the departments have not submitted/furnished remedial ATNs on paragraphs.

### **1.17 Recovery of revenue of accepted cases**

During the years between 2001-02 and 2005-06, the department/Government accepted audit observations involving Rs. 68.93 crore of which an amount of Rs.5.64 crore was recovered till 31 March 2007

as detailed below:

**(In crore of rupees)**

<b>Sr.No.</b>	<b>Year of Audit Report</b>	<b>Total money value</b>	<b>Accepted money value</b>	<b>Recovery made</b>
1.	2001-02	87.51	8.38	0.19
2.	2002-03	244.43	19.51	0.97
3.	2003-04	367.23	6.74	2.29
4	2004-05	101.11	32.13	1.79
5	2005-06	245.62	2.17	0.40
<b>Total</b>		<b>1,045.90</b>	<b>68.93</b>	<b>5.64</b>