

## Chapter I: 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 2007-08, the share of divisible Union taxes and grants-in-aid received from the Government of India during the year and corresponding figures for the preceding four years are mentioned below:

(In crore of rupees)						
Sr. No.	Particulars	2003-04	2004-05	2005-06	2006-07	2007-08
<b>I</b>	<b>Revenue raised by the State Government</b>					
	• Tax revenue	6,145.94	6,944.63	8,989.38	9,017.16	9,899.17
	• Non- tax revenue <sup>1</sup>	4,665.53 (2,276.76)	5,358.03 (2,739.06)	4,536.33 (1,439.47)	7,744.58 (5,699.85)	5,253.97 (1,787.80)
	<b>Total-I</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>15,153.14</b> <b>(11,686.97)</b>
<b>II</b>	<b>Receipts from the Government of India</b>					
	• State's share of divisible Union taxes	754.39	902.35	1,227.45	1,565.75	1,974.99
	• Grants-in-aid	573.10	602.47	2,213.32	2,239.65	2,109.49
	<b>Total II</b>	<b>1,327.49</b>	<b>1,504.82</b>	<b>3,440.77</b>	<b>3,805.40</b>	<b>4,084.48</b>
<b>III</b>	<b>Total receipts of the State Government (I+II)</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>19,237.62<sup>2</sup></b> <b>(15,771.45)</b>
<b>IV</b>	<b>Percentage of I to III</b>	<b>89</b>	<b>89</b>	<b>80</b>	<b>81</b>	<b>79</b>

The above table indicates that during the year 2007-08, the revenue raised by the State Government was 79 per cent of the total revenue receipts (Rs. 19,237.62 crore) against 81 per cent in the preceding year. The balance 21 per cent of the receipts during 2007-08 were from the Government of India.

**1.1.2** The following table presents the details of tax revenue raised during the

<sup>1</sup> The figures shown in brackets are net of expenditure on prize winning tickets of lotteries conducted by the Government.

<sup>2</sup> For details please see statement no. 11-Detailed accounts of revenue by minor heads in the Finance Accounts of the Government of Punjab for the year 2007-08. 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 the State and included in State's share of divisible Union taxes in this statement.

period from 2003-04 to 2007-08:

**(In crore of rupees)**

Sr. No.	Revenue head	2003-04	2004-05	2005-06	2006-07	2007-08	Percentage of increase (+)/ decrease (-) in 2007-08 over 2006-07
1.	Sales tax/VAT	2,932.39	3,337.15	4,270.28	4,503.31	5,014.50	(+) 11.35
	Central sales tax	375.55	479.23	356.60	325.71	327.99	(+) 0.70
2.	State excise	1,462.79	1,486.62	1,568.16	1,367.79	1,861.52	(+) 36.10
3.	Stamp duty and registration fees	729.08	965.89	1,670.50	1,803.93	1,567.84	(-) 13.09
4.	Taxes and duties on electricity	234.91	251.65	669.41	527.58	603.80	(+) 14.45
5.	Taxes on vehicles	388.79	403.93	431.19	468.05	499.45	(+) 6.71
6.	Other taxes and duties on commodities and services	9.19	6.43	6.95	5.52	6.76	(+) 22.46
7.	Land revenue	13.24	13.73	16.29	15.27	17.31	(+) 13.36
	<b>Total</b>	<b>6,145.94</b>	<b>6,944.63</b>	<b>8,989.38</b>	<b>9,017.16</b>	<b>9,899.17</b>	<b>(+) 9.78</b>

The concerned departments mentioned the following reasons for increase/decrease in receipts during 2007-08 over those of 2006-07.

**Stamp duty and registration fees:** The decrease of 13.09 *per cent* was due to the reason that less number of documents have been presented for registration as compared to the last year and receipts being variable in nature depend upon number, kind of instrument and its value.

**Taxes and duties on electricity:** The increase of 14.45 *per cent* was due to collection of inspection fee from agricultural consumers on account of conversion of connections from low tension system to high tension system and increase in production of electricity as compared to previous year.

The other departments did not intimate (August 2008) the reasons for variations in receipts from that of the previous year despite being requested (July 2008).

**1.1.3** The following table presents the details of the major non-tax revenue raised by the State during the period from 2003-04 to 2007-08:

**(In crore of rupees)**

Sr. No.	Revenue head	2003-04	2004-05	2005-06	2006-07	2007-08	Percentage of increase (+)/ decrease (-) in 2007-08 over 2006-07
1.	Interest receipts	1,464.05	1,890.29	644.07	658.57	348.78	(-) 47.04
2.	Dairy development	0.08	0.15	0.52	0.12	0.09	(-) 25.00
3.	Other non-tax receipts	542.95	344.69	459.44	509.28	441.62	(-) 13.29
4.	Forestry and wild life	8.08	14.70	11.80	14.62	14.70	(+) 0.55

5.	Non-ferrous mining and metallurgical industries	10.87	11.40	10.79	12.72	16.03	(+) 26.02
6.	Miscellaneous general services	2,440.65	2,698.05	3,202.11	2,173.02	3,506.05	(+) 61.34
	• State lotteries <sup>3</sup>	(51.88)	(79.08)	(105.25)	(128.29)	(39.88)	
	• Other than lotteries	30.80	106.20	42.26	4,213.47 <sup>4</sup>	683.67	(-) 83.77
7.	Major and medium irrigation	12.44	90.96	26.17	20.14	20.02	(-) 0.60
8.	Medical and public health	41.44	48.85	44.22	42.82	48.12	(-) 12.38
9.	Co-operation	2.87	3.40	3.37	5.02	4.60	(-) 8.37
10.	Public works	10.17	63.40	11.66	12.26	16.83	(+) 37.28
11.	Police	62.28	52.43	33.62	36.68	44.71	(+) 21.89
12.	Other administrative services	38.85	33.51	46.30	45.86	108.75	(+)137.13
	<b>Total</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>5,253.97</b> <b>(1,787.80)</b>	<b>(-) 32.16</b>

The concerned departments mentioned the following reasons for increase/decrease in receipts during 2007-08 over those of 2006-07:

**Police:** The increase of 21.89 *per cent* was due to recovery of police cost from other Governments on account of deployment of Punjab police.

**Dairy development:** The decrease of 25 *per cent* was due to less registration of dealers during 2007-08 under the Punjab Regulation of Compounded Cattle Feed Concentrates and Mineral Mixture Order, 1988.

**Non-ferrous mining and metallurgical industries:** The increase of 26.02 *per cent* was due to receipts of royalty from mines for the year 2004-05 to 2006-07 and receipts of royalty at higher rates from brick kilns.

The other departments did not intimate (August 2008) the reasons for variations in receipts from that of the previous year despite being requested (July 2008).

## 1.2 Initiatives for mobilisation of additional resources

In the budget speech for the year 2007-08, the Government proposed to introduce a number of corrective fiscal measures and levy charges on change of land use and royalty on non-ferrous minerals.

Audit scrutiny disclosed that notification for the levy of change of charges on land use was issued by the State Government on 19 September 2007. The reasons for delay in issue of notification were called for but have not been received (August 2008).

<sup>3</sup> Figures in brackets represent net receipts.

<sup>4</sup> Huge variation is due to write off of outstanding balances of special term loan of Rs. 3,772 crore by the Government of India during 2006-07.

The notification for the upward revision of rates of royalty of non-ferrous minerals have not been issued (August 2008).

**1.3 Variations between budget estimates and actuals**

The variations between the budget estimates and actuals of revenue receipts for the year 2007-08 in respect of the main heads of tax and non-tax revenue are mentioned below:

(In crore of rupees)

Sr. No.	Revenue head	Budget estimates	Actuals	Variations excess (+) or short fall (-)	Percentage of variation
<b>A. Tax revenue</b>					
1.	Sales tax/Central sales tax	5,778.00	5,342.49	(-) 435.51	(-) 7.54
2.	State excise	1,726.00	1,861.52	(+) 135.52	(+) 7.85
3.	Stamp duty and registration fees	2,300.00	1,567.84	(-) 732.16	(-) 31.83
4.	Taxes on vehicles	488.00	499.45	(+) 11.45	(+) 2.35
5.	Taxes and duties on electricity	576.00	603.80	(+) 27.80	(+) 4.83
6.	Other taxes and duties on commodities	7.50	6.76	(-) 0.74	(-) 9.87
<b>B. Non-tax revenue</b>					
1.	Interest receipts	831.15	348.78	(-) 482.37	(-) 58.04
2.	Road transport	174.17	155.26	(-) 18.91	(-) 10.86
3.	Major and medium irrigation	119.34	20.02	(-) 99.32	(-) 83.22
4.	Police	45.81	44.71	(-) 1.10	(-) 2.40
5.	Public works	15.51	16.83	(+) 1.32	(+) 8.51
6.	Crop husbandry	8.63	6.67	(-) 1.96	(-) 22.71
7.	Forestry and wild life	18.86	14.70	(-) 4.16	(-) 22.06
8.	Land revenue	0.53	17.31	(+) 16.78	(+)3,166.04
9.	Miscellaneous general services (including State lotteries)	4,969.39	4,189.72	(-)779.67	(-) 15.69

The concerned departments did not intimate (August 2008) the reasons for variations despite being requested (July 2008).

**1.4 Analysis of collection**

Breakup of total collection at pre assessment stage and after regular assessment of sales tax, for the year 2007-08 and the corresponding figures for the preceding two years as furnished by the department is mentioned below:

(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.	2005-06	4,603.05	46.83	5.68	37.15	4,618.41	99.67
2.	2006-07	4,967.60	37.08	3.25	220.05	4,787.88	103.75
3.	2007-08	6,128.94	49.04	14.15	320.84	5,871.29	104.39

The above table shows that collection of revenue at pre assessment stage ranged between 99.67 and 104.39 *per cent* during the years 2005-06 to 2007-08.

### 1.5 Cost of collection

The gross collection in respect of the major revenue receipts, expenditure incurred on their collection and the percentage of such expenditure to gross collection during the years 2005-06 to 2007-08 alongwith the relevant all India average percentage of expenditure on collection are mentioned below:

(In crore of rupees)

Sr. No.	Revenue head	Year	Collections	Expenditure on collection	Percentage of expenditure to gross collection	All India average percentage of collection for the year 2006-07
1.	Taxes on sales, trade etc.	2005-06	4,626.88	49.06	1.06	0.82
		2006-07	4,829.02	41.78	0.87	
		2007-08	5,342.49	45.81	0.86	
2.	Taxes on vehicles	2005-06	431.19	6.52	1.51	2.47
		2006-07	468.05	7.33	1.57	
		2007-08	499.45	7.66	1.53	
3.	Stamp duty and registration fees	2005-06	1,670.50	20.22	1.21	2.33
		2006-07	1,803.93	30.21	1.67	
		2007-08	1,567.84	18.22	1.16	
4.	State excise	2005-06	1,568.16	11.90	0.76	3.30
		2006-07	1,367.79	12.26	0.90	
		2007-08	1,861.52	13.27	0.71	

### 1.6 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2008 in respect of some principal heads of revenue amounted to Rs. 2,513.14 crore of which Rs. 488.99 crore was outstanding for more than five years are mentioned below:

(In crore of rupees)

Sr. No.	Head of revenue	Amount outstanding as on 31 March 2008	Amount outstanding for more than 5 years as on 31 March 2008	Remarks
1.	Taxes on sales, trade etc.	2,034.62	354.55	Recoveries of arrears of Rs.882.89 crore were stayed by High Court/judicial/ departmental authorities. Demands of Rs. 1.10 crore were covered by recovery certificates, recovery of Rs. 3.22 crore was outstanding as the dealers had become insolvent, demands of Rs. 22.43 crore were likely to be written off, demands of Rs. 3.63 crore were being recovered in instalments and balance amount of Rs. 1,120.38 crore was at different stages of action. Recovery of Rs. 97 lakh was held up due to rectification.
2.	State excise	11.69	11.66	Demands of Rs. 1.58 crore were covered by recovery certificates, recovery of Rs. 47 lakh was stayed by High Court/other judicial and

**Audit Report (Revenue Receipts) for the year ended 31 March 2008**

				departmental authorities, recovery of Rs. 1.13 lakh was outstanding as licensees had become insolvent. Demands amounting to Rs. 3.22 crore were likely to be written off, Rs. 58 lakh were being recovered in instalments, recovery of Rs. 7.19 lakh was held up due to rectification and balance of Rs. 5.76 crore was at different stages of action.
3.	Taxes and duties on electricity	134.50	30.34	Recovery of Rs. 56 lakh was stayed by the High Court/other judicial and departmental authorities. No reasons for non-recovery of the balance amount of Rs. 133.94 crore were intimated.
4.	Taxes on vehicles	111.58	36.43	Recovery of Rs. 35.59 lakh was stayed by High Court/ judicial authorities. Demands amounting to Rs. 13.64 lakh were likely to be written off. No reasons for non-recovery of the balance amount of Rs. 111.09 crore were intimated.
5.	Interest receipts 1. Pepsu Road Transport Corporation 2. Punjab State Tubewell Corporation	63.80 9.73	45.28 9.73	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	135.87	Nil	Reasons for non-recovery of arrears were not intimated.
7.	Forestry and wild life	11.14	0.98	Demand of Rs. 1.83 lakh was covered by recovery certificates. Recovery amounting to Rs. 52.71 lakh was likely to be written off, Rs.1.03 crore was being recovered in instalments, Rs. 8.17 crore was recoverable from PSFDC <sup>5</sup> for royalty and balance amount of Rs. 1.39 crore was at different stages of action.
8.	Co-operation	0.21	0.02	No reasons for non-recovery of Rs. 21 lakh were intimated.
<b>Total</b>		<b>2,513.14</b>	<b>488.99</b>	

The arrears outstanding for more than five years constituted 19.46 per cent of total arrears.

**1.7 Arrears in assessments**

The number of cases pending assessment at the beginning of the year 2007-08, becoming due during the year, disposed during the year and pending at the end of each year during 2003-04 to 2007-08 as furnished by the

<sup>5</sup> Punjab State Forest Development Corporation.

department in respect of sales tax are mentioned below:

Year	Opening balance	Cases which became due for assessment	Total	Cases disposed during the year	Cases pending at the end of the year
2003-04	2,47,956	1,42,267	4,14,389	1,38,713	2,75,676
2004-05	2,93,183 <sup>6</sup>	1,49,621	4,42,804	1,46,836	2,95,968
2005-06	2,95,968	1,46,121	4,42,089	1,58,593	2,83,496
2006-07	2,83,496	1,62,447	4,45,943	87,560	3,58,383
2007-08	3,58,383	-	3,58,383	30,460	3,27,923 <sup>7</sup>

The above table indicates that the number of cases pending for assessment increased from 2.76 lakh to 3.58 lakh as on 31 March 2007. Since value added tax (VAT) has been introduced in the State from April 2005, the department needs to complete the pending assessments in a time bound manner.

### 1.8 Evasion of tax

The details of cases of evasion of tax detected by the departments, cases finalised and the demand for additional tax raised during 2007-08 as reported by the departments are given below:

Sr. No.	Revenue head	Cases pending as on 31 March 2007	Cases detected during 2007-08	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 2008
					No. of cases	Amount (In crore of rupees)	
1.	Sales tax	3,850	2,506	6,356	3,049	5.83	3,307
2.	Taxes on vehicles	54	128	182	-	-	182
3.	Public health <sup>8</sup>	4	-	4	-	-	4
4.	State excise <sup>8</sup>	1	-	1	-	-	1

### 1.9 Write off and waiver of revenue

During the year 2007-08, demands for Rs. 17.98 crore in 458 cases were

<sup>6</sup> Discrepancy in the opening balance during 2004-05 was due to non-receipt of assessment figures of Hoshiarpur (8,447), Mukatsar (4,514) and Faridkot (4,546) districts. Discrepancy in opening balance is due to considering assessment under PGST/CST Acts as one case. These were taken as separate case under PGST/CST Acts in para 1.8 of Audit Report (Revenue Receipts) for the year ended 31 March 2003.

<sup>7</sup> 2,47,273 cases pertain to VAT.

<sup>8</sup> Information for the year 2007-08 has not been received from the departments.

written off as reported by the departments. The details are mentioned below:

(In crore of rupees)

Sr. No.	Reasons	Sales tax		State excise		Total	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1.	Whereabouts of defaulters not known	152	4.41	39	0.55	191	4.96
2.	Defaulters no longer alive	34	2.55	22	0.62	56	3.17
3.	Defaulters not having any property	108	5.21	37	0.59	145	5.80
4.	Defaulters adjudged insolvent	17	0.45	14	0.39	31	0.84
5.	Records not being traceable	16	0.08	-	-	16	0.08
6.	Others	5	3.00	14	0.13	19	3.13
<b>Total</b>		<b>332</b>	<b>15.70</b>	<b>126</b>	<b>2.28</b>	<b>458</b>	<b>17.98</b>

### **1.10 Refunds**

The number of refund cases pending at the beginning of the year 2007-08, claims received during the year, refunds allowed during the year and cases pending at the close of the year 2007-08, as reported by the Excise and Taxation Department are mentioned 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	2,165	224.52	78	0.48	2,243	225.00
2.	• Cases received during the year	5,727	223.19	21	9.61	5,748	232.80
	• Cases rejected	38	2.85	-	-	38	2.85
3.	Refunds made during the year	4,640	320.84	15	9.90	4,655	330.74
4.	Balance outstanding at the end of the year	3,214	124.02	84	0.19	3,298	124.21

### **1.11 Results of audit**

Test check of the records of sales tax, state excise, motor vehicles tax, stamp duty and registration fees, electricity duty, other tax and non-tax receipts during the year 2007-08 revealed under assessment/short levy/loss of revenue amounting to Rs. 362.99 crore in 2,036 cases. During the year, the departments accepted under assessment of Rs. 63.50 crore in 912 cases pointed out in 2007-08 and earlier years and recovered Rs. 3.48 crore in 270 cases. No replies have been received in respect of the remaining cases.

This report contains 49 paragraphs including two reviews relating to non/short levy of taxes, duties, interest and penalty etc. involving Rs. 352.33 crore. The department/Government accepted audit observations involving Rs. 35.46 crore of which Rs. 63 lakh had been recovered upto June 2008.



### **1.12 Failure of senior officials to enforce accountability and protect interest of the Government**

Principal Accountant General (Audit) Punjab arranges to conduct periodical inspection of various offices of the Government departments to test check transactions of tax and non-tax receipts and verify the maintenance of important accounting and other records as per the 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 the IRs should be sent to audit within a period of four weeks by the executive after ensuring action in compliance with 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 the Government level.

IRs issued upto 31 December 2007 pertaining to offices under Excise and Taxation, Revenue, Forests, Power, Transport and Finance departments disclosed that 8,615 observations relating to 4,249 IRs involving Rs. 2,492.14 crore were outstanding at the end of June 2008. Of these 3,910 IRs containing 7,677 observations involving Rs. 1,885.96 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 837 observations relating to 368 IRs involving Rs. 769.36 crore issued upto December 2007, 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 a 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 the Government may look into this matter to ensure that replies to IRs/observations are sent as per the 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.

### **1.13 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 2007-08, out of nine departments only three departments convened five audit committee

meetings in which 56 paras were settled. This indicates that the Government departments had not taken initiative to use the machinery created for expeditious settlement of outstanding audit observations.

#### **1.14 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 the 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 the 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 2008 were forwarded to the secretaries of the respective departments between April 2007 and April 2008 through demi official letters. Replies to most of the paragraphs have not been received.

#### **1.15 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 2001-2002 to 2006-07 which had already been laid before the State Legislature, action taken notes (ATNs) in respect of 95 paragraphs/reviews were not received as on June 2008 even after the lapse of the prescribed period of three months. The outstanding ATNs date back to 2001-2002 as mentioned 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 were due from the departments</b>
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
2006-07	12 March 2008	32	32
<b>Total</b>		<b>172</b>	<b>95</b>

Though the time limit of three month for furnishing the ATNs for the Audit Report for the period from 2001-02 to 2006-07 has since elapsed, the departments have not submitted/furnished remedial ATNs on paragraphs.

**1.16 Compliance with the earlier Audit Reports**

During the years between 2002-03 and 2006-07, the department/Government accepted audit observations involving Rs. 63.44 crore, out of which an amount of Rs. 7.36 crore was recovered till 31 March 2008 as mentioned below:

(In crore of rupees)

Sr.No.	Year of Audit Report	Total money value	Accepted money value	Recovery made
1.	2002-03	244.43	19.51	0.97
2.	2003-04	367.23	6.74	2.29
3.	2004-05	101.11	32.13	1.79
4.	2005-06	245.62	2.17	0.40
5.	2006-07	197.96	2.89	1.91
<b>Total</b>		<b>1,156.35</b>	<b>63.44</b>	<b>7.36</b>