

CHAPTER VIII : OTHER NON TAX RECEIPTS

8.1 Results of Audit

Test check of records relating to Public Works, Water Resources, Co-operative, Food & Civil Supplies, Agriculture, Public Health, Electricity Duty and Safety departments during the year 2004-05 revealed non/short realisation and loss of revenue amounting to Rs.95.23 crore in 3,015 cases which can broadly be categorised as under:

(Rupees in crore)

Sl. No.	Category	Number of cases	Amount
PUBLIC WORKS DEPARTMENT			
1.	Non recovery of lease rent	19	1.03
2.	Non levy of licence fee at penal rates	1,019	0.19
3.	Non recovery of loss	11	0.27
4.	Non imposition of penalty for non employment of technical staff	29	0.02
5.	Others	618	2.28
	Total	1,696	3.79
WATER RESOURCES DEPARTMENT			
1.	Non levy of betterment contribution	31	2.79
2.	Non imposition of penalty for non employment of technical staff	144	0.23
3.	Non levy of penalty on delayed payment	71	10.19
4.	Others	642	58.03
	Total	888	71.24
CO-OPERATIVE DEPARTMENT			
1.	Short/non recovery of audit fee	84	0.77
2.	Others	05	0.04
	Total	89	0.81
FOOD & CIVIL SUPPLIES DEPARTMENT			
1.	Non disposal of seized goods	19	0.32
2.	Others	24	0.09
	Total	43	0.41

Sl. No.	Category	Number of cases	Amount
AGRICULTURE DEPARTMENT			
1.	Non deposit of revenue in treasury	01	0.07
2.	Loss due to non registration of institutions	03	0.04
3.	Others	64	1.34
	Total	68	1.45
PUBLIC HEALTH DEPARTMENT			
1.	Others	55	0.01
	Total	55	0.01
ELECTRICITY DUTY & SAFETY			
1.	Short assessment of electricity cess	05	16.93
2.	Non recovery of electrical appliances and payable interest	01	0.05
3.	Loss due to irregular rebate	09	0.53
4.	Others	161	0.01
	Total	176	17.52
	Grand Total	3,015	95.23

During the year 2004-05, the Department accepted underassessment of tax of Rs.67.24 lakh involved in 836 cases. All these cases were pointed out during 2004-05.

An illustrative case involving Rs.5.99 lakh is mentioned in this chapter.

PUBLIC WORKS DEPARTMENT

8.2 Short levy/recovery of licence fee due to incorrect categorisation of Government Quarters

The Government of Madhya Pradesh, Finance Department clarified in July 1990 that uncategorised accommodations allotted to senior officers were to be categorised on the basis of plinth area and licence fee would be recovered accordingly. The Government of Madhya Pradesh revised in June 2000 the rate of licence fee recoverable from Government servants, ranging from Rs.50 to Rs.1,150 per month depending upon the category of quarters allotted.

Test check of records of Public Works (Building and Roads) Division I, Gwalior revealed in July 2004 that licence fee in respect of 45 residential buildings under

occupation by senior officers/Government servants during the period from April 2001 to March 2004 were assessed and recovered at lower rates due to incorrect categorisation of the Government quarters by executive engineer. This resulted in short levy/recovery of licence fee amounting to Rs.5.99 lakh.

After this was pointed out in July 2004, the Executive Engineer stated that action would be taken.

The matter was reported to the Department and Government between August 2004 and March 2005; their reply had not been received. (December 2005)

Gwalior
The

(J.N.GUPTA)
Principal Accountant General
(Works & Receipts Audit)
Madhya Pradesh

Countersigned

New Delhi
The

(VIJAYENDRA N. KAUL)
Comptroller and Auditor General of India