

CHAPTER I: GENERAL

1.1 Trend of revenue receipts

Tax and non tax revenue raised by Government of Maharashtra during the year 2005-06, State's share of divisible Union taxes and grants in aid received from Government of India during the year and the corresponding figures for the preceding four years are given below:

(Rupees in crore)

Sl. no.	Particulars	2001-02	2002-03	2003-04	2004-05	2005-06
I.	Revenue raised by the State Government					
	• Tax revenue	21,287.64	22,799.45	25,162.16	30,605.75	33,540.24*
	• Non tax revenue ¹	4,538.66 (4,655.08)	4,249.48 (4,517.47)	2,964.76 (3,548.94)	3,505.22 (4,118.83)	5,167.92 (5,935.05)
	Total	25,826.30 (25,942.72)	27,048.93 (27,316.92)	28,126.92 (28,711.10)	34,110.97 (34,724.58)	38,708.16 (39,475.29)
II.	Receipts from Government of India					
	• State's share of divisible Union taxes	2,468.76	2,279.97	3,389.49	3,595.03	4,982.00**
	• Grants in aid	1,681.47	1,506.15	2,269.93	2,693.72	3,981.00
	Total	4,150.23	3,786.12	5,659.42	6,288.75	8,963.00
III.	Total receipts of the State	29,976.53 (30,092.95)	30,835.05 (31,103.04)	33,786.34 (34,370.52)	40,399.72 (41,013.33)	47,671.16 (48,438.29)
IV.	Percentage of I to III	86	88	83	84	81

* Includes Rs 159.16 crore collected by various agencies/banks on 31 March 2005 pertaining to 2004-05 and accounted for in 2005-06.

¹ 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 Government of Maharashtra for the year 2005-06. 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 the State booked in the Finance Accounts under tax revenue have been excluded from revenue raised by the State and included in the State's share of divisible Union taxes in this Statement.

** Includes Rs 260.19 crore pertaining to the year 2004-05 adjusted during the year.

1.1.1 The details of tax revenue raised during the year 2005-06 along with the figures for the preceding four years are given below:

(Rupees in crore)

Sl. no.	Head of revenue	2001-02	2002-03	2003-04	2004-05	2005-06	Percentage of increase (+)/decrease (-) in 2005-06 over 2004-05
1.	Sales tax						
	• State sales tax etc.	10,071.89	11,746.21	12,795.01	16,399.62	17,358.56 ²	(+) 5.85
	• Central sales tax	2,059.50	1,742.14	2,530.95	2,417.10	2,318.18 ³	(-) 4.09
2.	State excise	1,787.26	1,938.68	2,324.42	2,218.87	2,823.85	(+) 27.27
3.	Stamp duty and registration fees	2,442.68	2,823.11	3,354.06	4,116.49	5,265.86 ⁴	(+) 27.92
4.	Taxes and duties on electricity	1,034.26	1,149.18	629.72	1,673.76	1,660.87	(-) 0.77
5.	Taxes on vehicles	947.79	941.23	1,205.97	1,177.14	1,309.11 ⁵	(+) 11.21
6.	Taxes on goods and passengers	1,027.39	245.03	231.91	427.75	504.63	(+) 17.97
7.	Other taxes on income and expenditure- tax on professions, trades, callings and employments	981.98	1,028.56	1,018.77	1,076.57	1,157.70 ⁶	(+) 7.54
8.	Other taxes and duties on commodities and services	674.27	798.90	710.86	737.73	712.40 ⁷	(-) 3.43
9.	Land revenue	260.46	386.41	360.49	360.72	428.97	(+) 18.92
10.	Taxes on agricultural income	0.16	--	--	--	--	
11.	Service tax	--	--	--	--	0.11	--
	Total	21,287.64	22,799.45	25,162.16	30,605.75	33,540.24	

The reasons for variations in receipts during 2005-06 over the receipts during 2004-05 were as under:

State excise: The increase was mainly due to more receipts under country liquor and other receipts.

Stamp duty and registration fees: The increase was mainly due to more receipts under duty on impressing of documents.

² Includes Rs 130.70 crore collected by various agencies/banks on 31 March 2005 pertaining to 2004-05 and accounted for in 2005-06.

³ Includes Rs 13.47 crore collected by various agencies/banks on 31 March 2005 pertaining to 2004-05 and accounted for in 2005-06.

⁴ Includes Rs 3.14 crore collected by various agencies/banks on 31 March 2005 pertaining to 2004-05 and accounted for in 2005-06.

⁵ Includes Rs 2.48 crore collected by various agencies/banks on 31 March 2005 pertaining to 2004-05 and accounted for in 2005-06.

⁶ Includes Rs 6.98 crore collected by various agencies/banks on 31 March 2005 pertaining to 2004-05 and accounted for in 2005-06.

⁷ Includes Rs 2.39 crore collected by various agencies/banks on 31 March 2005 pertaining to 2004-05 and accounted for in 2005-06.

Land revenue: The increase was mainly due to more receipts from sale of Government estates.

The reasons for variations in respect of other receipts have not been received from departments concerned (December 2006).

1.1.2 The details of major non tax revenue raised during the year 2005-06 along with the figures for the preceding four years are given below:

(Rupees in crore)

Sl. no.	Head of revenue	2001-02	2002-03	2003-04	2004-05	2005-06	Percentage of increase (+)/ decrease (-) in 2005-06 over 2004-05
1.	Interest receipts	1,845.60	1,777.27	356.91	737.46	1,737.24	(+) 135.57
2.	Dairy development	885.83	800.51	774.73	676.10	612.25	(-) 9.44
3.	Other non tax receipts	616.08	245.07	547.93	584.56	614.21	(+) 5.07
4.	Forestry and wild life	134.14	104.58	86.33	88.62	92.02	(+) 3.84
5.	Non ferrous mining and metallurgical industries	347.17	400.61	475.50	574.80	698.00	(+) 21.43
6.	Miscellaneous general ⁸ services (including lottery receipts)	125.55	290.14	113.65	117.17	390.69	(+) 233.44
7.	Power	85.70	85.79	1.32	5.16	174.61	(+) 3,283.91
8.	Major and medium irrigation	86.03	113.05	230.69	335.68	372.39	(+) 10.94
9.	Medical and public health	109.78	95.89	91.53	107.98	126.92	(+) 17.54
10.	Co-operation	71.26	63.01	60.06	48.86	55.76	(+) 14.12
11.	Public works	62.71	54.31	65.26	64.29	88.82	(+) 38.16
12.	Police	110.78	152.77	102.75	96.63	106.60	(+) 10.32
13.	Other administrative services	58.03	66.48	58.10	67.91	98.41	(+) 44.91
	Total	4,538.66	4,249.48	2,964.76	3,505.22	5,167.92	

The reasons for significant increase in receipts during 2005-06 over the receipts during 2004-05 were as under:

Interest receipts: The increase was mainly due to more receipts on loans given to the Maharashtra State Electricity Board.

Miscellaneous general services: The increase was mainly due to more receipts from State lotteries and guarantee fees.

⁸ Figure is net of expenditure on prize winning lottery tickets.

Power: The increase was due to more receipts under hydro electric works and other receipts.

Public works: The increase was mainly due to more receipts under the head, "Recovery of centage charges".

Reasons for variations in respect of other receipts have not been received from departments concerned (December 2006).

1.2 Variations between the budget estimates and actuals

The variations between budget estimates and actuals of revenue receipts for the year 2005-06 in respect of principal heads of tax and non tax revenue are given below:

(Rupees in crore)

Sl. no.	Head of revenue	Budget estimates	Actuals	Variations excess (+) or shortfall (-)	Percentage of variation
1.	Sales tax and other taxes*	22,128.41	19,676.74	(-) 2,451.67	(-) 11.08
2.	State excise	2,800.00	2,823.85	(+) 23.85	(+) 0.85
3.	Stamp duty and registration fees	4,500.00	5,265.86	(+) 765.86	(+) 17.02
4.	Taxes and duties on electricity	1,454.00	1,660.87	(+) 206.87	(+) 14.23
5.	Taxes on vehicles	1,350.00	1,309.11	(-) 40.89	(-) 3.03
6.	Taxes on goods and passengers	511.00	504.63	(-) 6.37	(-) 1.25
7.	Other taxes on income and expenditure- tax on professions, trades, callings and employments	1,072.00	1,157.70	(+) 85.70	(+) 7.99
8.	Other taxes and duties on commodities and services	1,058.20	712.40	(-) 345.80	(-) 32.68
9.	Land revenue	424.07	428.97	(+) 4.90	(+) 1.16
10.	Interest receipts	784.24	1,737.24	(+) 953.00	(+) 121.52
11.	Dairy development	553.08	612.25	(+) 59.17	(+) 10.70
12.	Other non tax receipts	556.15	614.21	(+) 58.06	(+) 10.44
13.	Forestry and wild life	126.46	92.02	(-) 34.44	(-) 27.23
14.	Non ferrous mining and metallurgical industries	525.00	698.00	(+) 173.00	(+) 32.95
15.	Miscellaneous general services				
	• Lottery receipts ⁹	127.19	29.16	(-) 98.03	(-) 77.07
	• Other receipts	117.92	361.53	(+) 243.61	(+) 206.59
16.	Power	86.77	174.61	(+) 87.84	(+) 101.23
17.	Major and medium irrigation	343.78	372.39	(+) 28.61	(+) 8.32

* Other taxes amounting to Rs 238.09 crore, include tax on sale of motor spirits and lubricants, surcharge on sales tax, tax on purchase of sugarcane and other receipts.

⁹ Net of expenditure on prize winning tickets.

Sl. no.	Head of revenue	Budget estimates	Actuals	Variations excess (+) or shortfall (-)	Percentage of variation
18.	Medical and public health	129.96	126.92	(-) 3.04	(-) 2.34
19.	Co-operation	87.41	55.76	(-) 31.65	(-) 36.21
20.	Public works	90.68	88.82	(-) 1.86	(-) 2.05
21.	Police	294.00	106.60	(-) 187.40	(-) 63.74
22.	Other administrative services	68.19	98.41	(+) 30.22	(+) 44.32
23.	Service tax	--	0.11	(+) 0.11	
	Total	39,188.52	38,708.16		

The reasons for variations between the budget estimates and actuals have not been received (December 2006).

1.3 Analysis of collection

Break up of the total collection at preassessment stage and after regular assessments of sales tax, motor spirit tax, profession tax, entry tax and luxury tax for the year 2005-06 and the corresponding figures for the preceding two years as furnished by the department was as follows:

(Rupees in crore)

Head of revenue	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)
Finance Department							
Sales tax	2003-04	11,016.07	599.33	19.70	518.92	11,116.18	99
	2004-05	13,213.18	826.32	34.58	368.14	13,705.93	96
	*2005-06	20,771.12	342.81	23.89	1,661.76	19,476.06	107
Motor spirit tax	2003-04	4,194.98	Nil	0.03	Nil	4,195.01	100
	2004-05	4,978.04	Nil	Nil	Nil	4,978.04	100
	*2005-06		**				
Profession tax	2003-04	1,003.24	9.65	0.23	0.06	1,013.06	99
	2004-05	1,061.34	8.99	Nil	0.06	1,070.27	99
	*2005-06	1,123.26	27.66	Nil	0.20	1,150.72	98
Entry tax	2003-04	11.99	2.26	Nil	Nil	14.25	84
	2004-05	6.80	4.86	0.02	Nil	11.68	58
	*2005-06	8.81	2.87	0.03	0.01	11.70	75
Luxury tax	2003-04	145.46	1.65	0.04	0.33	146.82	99
	2004-05	142.33	4.64	0.37	0.02	147.33	97
	*2005-06	113.47	0.47	0.05	0.02	113.97	100

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

** Motor spirit tax merged in Maharashtra Value Added Tax with effect from 1 April 2005.

The table above shows that collection of revenue at the preassessment stage ranged between 58 and 107 per cent during 2003-04 to 2005-06.

1.4 Cost of collection

The gross collection in respect of major revenue receipts, expenditure incurred on their collection and the percentage of such expenditure to the gross collection during the years 2003-04, 2004-05 and 2005-06 along with the relevant all India average percentage of expenditure on collection to gross collection for 2004-05 were as follows:

(Rupees in crore)

Sl. no.	Head of revenue	Year	Collection ¹⁰	Expenditure on collection of revenue ¹¹	Percentage of expenditure on collection	All India average percentage for the year 2004-05
1.	Sales tax	2003-04	15,325.96	110.83	0.72	0.95
		2004-05	18,816.72	122.01	0.65	
		2005-06	19,676.74	135.92	0.69	
2.	State excise	2003-04	2,324.42	29.87	1.29	3.34
		2004-05	2,218.87	30.12	1.35	
		2005-06	2,823.85	31.98	1.14	
3.	Motor vehicles taxes	2003-04	1,205.97	35.03	2.90	2.74
		2004-05	1,177.14	41.06	3.49	
		2005-06	1,309.11	38.91	2.97	

The table above shows that the percentage of 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 the information furnished by the department, the sales tax collection per assessee during the years from 2001-02 to 2005-06 was as follows:

(Rupees in crore)

Year	No. of assesseees	Sales tax revenue ¹²	Revenue/assessee
2001-02	4,37,889	12,131.39	0.03
2002-03	6,04,275	13,488.35	0.02
2003-04	10,35,655	15,325.96	0.01
2004-05	10,44,152	18,816.72	0.02
2005-06	9,42,696	19,676.74	0.02

¹⁰ Figures as per Finance Accounts

¹¹ Figures as furnished by the department are at variance with the Finance Accounts.

¹² Figures as per Finance Accounts

1.6 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2006 in respect of some principal heads of revenue amounted to Rs 15,236.56 crore of which Rs 4,107.74 crore were outstanding for more than five years as detailed in the following table:

(Rupees in crore)

Sl. no.	Head of revenue	Amount outstanding as on 31 March 2006	Amount outstanding for more than five years as on 31 March 2006	Remarks
1.	Sales tax etc.	15,226.79	4,102.68	Stay orders were granted by the appellate authorities for Rs 5,427.03 crore, recovery proceedings for Rs 6,441.46 crore were not initiated as the time limit was not over and the remaining amount was under different stages of recovery.
2.	State excise	4.76	3.46	Recoveries amounting to Rs 3.54 crore were pending in the courts. For the balance amount of Rs 1.22 crore, recovery was in progress.
3.	Sale of jail articles	5.01	1.60	Suitable instructions were issued for speedy recovery of arrears to the subordinate offices.
	Total	15,236.56	4,107.74	

The Revenue and Forest, Home (Transport), Irrigation and Public Works departments responsible for collection of some of the major receipts had not furnished details of arrears of revenue (December 2006).

1.7 Arrears in assessment

The details of cases pending assessment at the beginning of the year 2005-06, cases due for assessment during the year, cases disposed of during the year and the number of cases pending finalisation at the end of the year 2005-06 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 2005-06	Total assessments due	Cases disposed of during 2005-06	Balance at the end of the year	Percentage of Column 6 to 4
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Finance Department						
Sales tax	22,81,914	14,81,169	37,63,083	2,47,176	35,15,907	93
Motor spirit tax	7,451	1,357	8,808	475	8,333	95
Profession tax	6,58,736	2,20,750	8,79,486	1,72,393	7,07,093	80
Purchase tax on sugarcane	1,000*	162	1,162	58	1,104	95
Entry tax	22	68	90	51	39	43
Lease tax	5,668	1,398	7,066	606	6,460	91
Luxury tax	7,051	1,888	8,939	1,456	7,483	84
Tax on works contracts	1,43,174	38,236	1,81,410	8,438	1,72,972	95
Total	31,05,016	17,45,028	48,50,044	4,30,653	44,19,391	

It would be seen from the table that cases pending as on 31 March 2006 ranged from 43 to 95 per cent of the total cases due for assessment under the various heads.

1.8 Evasion of tax

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

(Rupees in crore)

Sl. no	Name of tax/duty	Cases pending as on 31 March 2005	Cases detected during 2005-06	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 2006
					No. of cases	Amount of demand	
1.	Sales tax	4,290	600	4,890	1,078	96.50	3,812
2.	State excise	--	1	1	1	0.01	--

* Reconciled position furnished by the department.

1.9 Write off and waiver of revenue

During the year 2005-06, demands for Rs 321.10 lakh in 12,587 cases, Rs 3.59 lakh in 29 cases relating to sales tax and State excise respectively were written off by the departments as irrecoverable. Reasons for write off of these demands as reported by the departments were as follows:

(Rupees in lakh)

Sl. no.	Reasons	Sales tax		State excise	
		No. of cases	Amount	No. of cases	Amount
1.	Whereabouts of defaulters not known	9,876	123.95	10	1.41
2.	Defaulters no longer alive	--	--	9	0.74
3.	Defaulters not having any property	3	2.08	3	0.56
4.	Defaulters adjudged insolvent	--	--	2	0.30
5.	Other reasons	2,630	18.92	5	0.58
6.	Remission of penalty	78	176.15	--	--
	Total	12,587	321.10	29	3.59

1.10 Refunds

The number of refund cases pending at the beginning of the year 2005-06, claims received during the year, refunds allowed during the year and cases pending at the close of the year 2005-06, as reported by the departments were as follows:

(Rupees in lakh)

Sl. no.	Particulars	Sales tax and works contracts		Taxes and duties on electricity		State excise	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1.	Claims outstanding at the beginning of the year	1,800	14,106.00*	26	2.80	84	62.20
2.	Claims received during the year	23,167	1,61,819.00	147	7.38	97	40.94
3.	Refunds made during the year	22,040	1,66,079.00	142	6.02	60	47.48
4.	Balance outstanding at the end of the year	2,927	9,846.00	31	4.16	121	55.66

* Reconciled position furnished by the department.

1.11 Results of audit

Test check of records of sales tax, land revenue, State excise, motor vehicles tax, stamp duty and registration fees, electricity duty, other tax receipts, forest receipts and other non tax receipts conducted during the year 2005-06 revealed underassessment/short levy/loss of revenue amounting to Rs 1,607.49 crore in 11,296 cases. During the course of the year, the departments accepted underassessment of Rs 27.74 crore in 4,873 cases pointed out in 2005-06 and earlier years and recovered Rs 21.18 crore. No replies have been received in respect of the remaining cases.

This report contains 35 paragraphs including two reviews relating to non levy/short levy of taxes, duties, interest and penalties etc., involving Rs 1,332.03 crore. The departments/Government accepted audit observations involving Rs 123.15 crore, of which Rs 1.94 crore had been recovered upto December 2006. No replies have been received in the other cases.

1.12 Response of Government to audit objections

The Principal Accountant General (Audit)-I, Mumbai and the Accountant General (Audit)-II, Nagpur arrange to conduct periodical inspections of the 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 prescribed rules and procedures. These inspections are followed by inspection reports (IRs) issued to the heads of offices with copies to the next higher authorities. 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 (AsG), after ensuring action in compliance of the objections made during audit inspections. Serious irregularities are also brought to the notice of the heads of departments by the office of the AsG. Half yearly reports are sent to the secretaries of the departments concerned in respect of pending IRs to facilitate monitoring of audit observations.

Inspection reports issued upto 31 December 2005 pertaining to offices under Finance, Home, Revenue and Forest, Industries, Energy and Labour, Housing, Urban Development, Co-operation and Textiles, Irrigation, Agriculture, Animal Husbandry, Dairy Development and Fisheries, Public Health, disclosed that 13,113 objections relating to 5,244 IRs involving Rs 1,072.83 crore remained outstanding at the end of June 2006. Of these, 2,072 IRs containing 4,000 objections involving Rs 390.07 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 2,267 paragraphs relating to 702 IRs involving Rs 120.51 crore issued upto December 2005, 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 IRs which were pending due to non receipt of replies in respect of various departments, revealed that the heads of the offices and the heads of the departments (secretaries) failed to send replies 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 AsG. 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 IRs were reported to Government in August 2006; their reply had not been received (December 2006).

1.13 Departmental audit committee meetings

In order to expedite settlement of outstanding audit observations contained in the IRs, departmental audit committees are constituted by Government. These committees are chaired by the joint secretary/deputy secretary of the administrative department concerned and attended among others by the concerned officers of the State Government and offices of the AsG.

In order to expedite clearance of 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 2005-06, seven meetings by the Finance Department, five meetings by the Home Department and one meeting by the Revenue and Forest Department, out of eight Government departments concerned, were convened. This indicated that Government departments did not make effective use of the machinery created for settling outstanding audit observations.

1.14 Response of departments to draft audit paragraphs

The Finance Department issued directions to all departments in July 1967 to send their responses 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 were always forwarded by the respective audit offices 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 the time prescribed. The fact of non receipt of replies from Government was invariably indicated at the end of each 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 2006 were forwarded to the secretaries of the respective departments between March 2006 and August 2006 through demi official letters. Replies to most of the paragraphs had not been received. Such paragraphs (clubbed into 35 paragraphs) have been included in this report.

1.15 Follow up on Audit Reports-summarised position

According to the instructions issued by the Finance Department, all the departments were 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) which were still to be discussed by the PAC, disclosed that as on 30 September 2006 the departments had not submitted remedial explanatory memoranda on 58 paragraphs for the years from 1997-98 to 2003-04 (excluding 1999-2000)¹³ as detailed below:

Sl. no.	Name of the department	1997-98	1998-99	2000-01	2001-02	2002-03	2003-04	Total
1.	Revenue and forest	5	4	1	6	2	6	24
2.	Finance	--	--	--	1	--	2	3
3.	Home	1	--	--	2	1	1	5
4.	Urban development	--	--	1	2	2	2	7
5.	Industries, energy & labour	--	--	--	1	2	1	4
6.	Housing	--	--	--	2	2	2	6
7.	Relief and rehabilitation	--	3	--	1	1	--	5
8.	Public works	--	1	--	--	1	--	2
9.	Medical and public health	--	--	--	--	--	1	1
10.	Co-operation	--	--	--	--	--	1	1
	Total	6	8	2	15	11	16	58

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 (PAC) lays down in each case, the period within which action taken notes (ATNs) on its recommendations should be sent.

The PAC discussed 124 selected paragraphs pertaining to Audit Reports for the years from 1986-87 to 1996-97 and 1999-2000 and their recommendations on 80 paragraphs were received and incorporated in their 27th Report (1994-95), 9th Report (1995-96), 12th, 13th, 14th and 18th Report (1996-97), 21st Report (1997-98), 5th Report (2000-01) and 12th Report (2002-03). However, ATNs had not been received in respect of 49 recommendations of the PAC from the departments concerned as detailed as follows:

¹³ 1999-2000 – Explanatory memoranda received and Audit Report is already discussed.

Year	Name of the department					Total
	Home	Finance	Revenue and forest	Industries, energy and labour	Relief and rehabilitation	
1986-87	--	--	1	--	--	1
1987-88	--	1	--	--	--	1
1988-89	--	1	--	--	--	1
1989-90	1	2	4	--	--	7
1990-91	7	4	2	--	--	13
1991-92	1	--	--	1	1	3
1992-93	1	--	5	1	4	11
1993-94	3	1	4	--	--	8
1996-97	--	--	1	--	2	3
1999-2000	--	--	--	--	1	1
Total	13	9	17	2	8	49

1.16 Recovery of revenue of accepted cases

During the years between 2000-01 and 2004-05, the departments/Government accepted audit observations involving Rs 2,010.68 crore, out of which an amount of Rs 47.27 crore was recovered till 31 March 2006 as follows:

(Rupees in crore)

Year of Audit Report	Total money value	Accepted money value	Recovery made
2000-01	655.26	222.88	2.67
2001-02	493.85	206.13	24.57
2002-03	1,999.22	553.98	2.34
2003-04	1,246.50	693.77	5.20
2004-05	555.47	333.92	12.49
Total	4,950.30	2,010.68	47.27