

CHAPTER-1 : GENERAL

1.1 Trend of Revenue Receipts

1.1.1 The tax and non-tax revenue raised by the Government of Orissa during the year 2001-2002, the State's share of divisible Union taxes and grants-in-aid received from the Government of India during the year and the corresponding figures for the preceding two years are given below:

(Rupees in crore)

		1999-2000	2000-2001	2001-2002
I	Revenue raised by State Government			
(a)	Tax Revenue	1704.08	2184.03	2466.88
(b)	Non-Tax Revenue	716.48	685.47	691.75
Total		2420.56	2869.50	3158.63
II	Receipts from Government of India			
(a)	State's share of divisible Union taxes	1748.45	2603.97	2648.72 ¹
(b)	Grants-in-aid	1715.63	1428.55	1240.64
Total		3464.08	4032.52	3889.36
III	Total Receipt of the State Government (I+II)	5884.64	6902.02	7047.99
IV	Percentage of I to III	41.13	41.57	44.82

¹ For details, please see Statement No.11-Detailed Accounts of Revenue by Minor Heads in the Finance Accounts of the Government of Orissa for the year 2001-2002. Figures under the minor head 901-Share of net proceeds assigned to States under the major heads 0020-Corporation Tax; 0021-Taxes on Income other than Corporation Tax; 0028-Other Taxes on Income and Expenditure; 0032-Taxes on Wealth; 0037-Customs; 0038-Union Excise Duties; 0044-Service Tax and 0045-Other Taxes and Duties on Commodities and Services booked in the Finance Accounts under A-Tax Revenue have been excluded from the Revenue raised by the State and exhibited as State's share of divisible Union taxes.

1.1.2 The details of the tax revenue raised during the year 2001-2002 along with figures for the preceding two years are given below:

(Rupees in crore)

Heads of Revenue	1999-2000	2000-2001	2001-2002	Percentage of increase (+) or decrease (-) in 2001-2002 over 2000-2001
1. Sales Tax	1107.55	1342.12	1402.33	(+) 4.49
2. Taxes and Duties on Electricity	127.20	146.71	136.96	(-) 6.65
3. Land Revenue	50.46	53.26	84.48	(+) 58.62
4. Taxes on Vehicles	155.53	178.17	216.37	(+) 21.44
5. Taxes on Goods and Passengers	34.18	194.04 ²	252.04	(+) 29.89
6. State Excise	114.82	135.31	197.46	(+) 45.93
7. Stamp Duty and Registration Fees	102.01	108.52	109.76	(+) 1.14
8. Other Taxes and Duties on Commodities and Services	12.33	14.60	27.62	(+) 89.18
9. Other Taxes on Income and Expenditure	--	11.30 ³	39.86	(+) 252.74
Total	1704.08	2184.03	2466.88	

The reasons for variations for the following items as furnished by the concerned departments were as under:

- (a) **Land Revenue:** The increase (58.62 *per cent*) was stated to be due to sincere and effective steps taken by the Revenue administration, collection of miscellaneous receipts and disposal of revenue cases.
- (b) **Taxes on Vehicles:** The increase (21.44 *per cent*) was stated to be due to revision in tax rates, increase in vehicle population, better enforcement and effective supervision etc.
- (c) **State Excise:** The increase (45.93 *per cent*) was stated to be due to opening of new country spirit/out still shops, rationalisation of minimum guaranteed quantity and consideration money, enhancement of licence fee, bottling fee etc.

Reasons for variations in respect of Taxes on goods and passengers, Other taxes and duties on commodities and services and Other taxes on Income and Expenditure from the departments concerned have not been received (November 2002) though called for (April 2002).

2 Represents tax on 'Entry of goods into local areas' introduced in the State from 1 December 1999.

3 Represents tax on "Professions, Trades and Employment" introduced in the State from 1 November 2000.

1.1.3 The details of non-tax revenue realised during the years 1999-2000 to 2001-2002 are given below:

Heads of Revenue	(Rupees in crore)			
	1999-2000	2000-2001	2001-2002	Percentage of increase (+) or decrease (-) in 2001-2002 over 2000-2001
1. Forest	95.78	84.79	87.95	(+) 3.73
2. Mines and Minerals	320.09	360.33	378.56	(+) 5.06
3. Education	15.11	19.91	24.98	(+) 25.46
4. Interest	19.46	13.09	25.27	(+) 93.05
5. Public Health, Water Supply and Sanitation	14.71	17.83	21.25	(+) 19.18
6. Irrigation and Inland Water Transport	10.51	20.16	18.40	(-) 8.73
7. Police	10.17	21.44	19.23	(-) 10.30
8. Others	230.65 ⁴	147.92	116.11	(-) 21.50
Total	716.48	685.47	691.75	

The reason for decrease (10.30 per cent) in respect of Police receipts was stated to be due to non-collection of dues from other State Governments and other parties.

Reasons for variations relating to *Education, Interest, Public Health, Water Supply and Sanitation* have not been received (November 2002) though called for (April 2002).

1.2 Variations between budget estimates and actual

The variations between budget estimates of revenue for the year 2001-2002 and the actual receipts under the principal heads of tax and non-tax revenue and the reasons therefor as intimated by the respective departments are given below:

(Rupees in crore)					
Sl. No.	Heads of Revenue	Budget estimates	Actual receipts	Variations Increase (+) Shortfall (-)	Percentage of Variation
Tax Revenue					
1	Sales Tax	1485.00	1402.33	(-) 82.67	(-) 5.57
2	Taxes on Goods and Passengers	250.00	252.04	(+) 2.04	(+) 0.82
3	Taxes and Duties on Electricity	160.00	136.96	(-) 23.04	(-) 14.40

⁴ Includes receipt of dividend of Rs.111.14 crore under dividend head and Rs.17.06 crore under other administrative services head.

(Rupees in crore)

Sl. No.	Heads of Revenue	Budget Estimates	Actual receipts	Variations Increase (+) Shortfall (-)	Percentage of Variation
4	Land Revenue	65.00	84.48	(+) 19.48	(+) 29.97
5	Taxes on Vehicles	220.00	216.37	(-) 3.63	(-) 1.65
6	State Excise	225.00	197.46	(-) 27.54	(-) 12.24
7	Stamp Duty and registration Fees	130.00	109.76	(-) 20.24	(-) 15.57
Non-Tax Revenue					
8	Mines and Minerals	367.57	378.56	(+) 10.99	(+) 2.99
9	Forest	100.00	87.95	(-) 12.05	(-) 12.05
10	Education	22.00	24.98	(+) 2.98	(+) 13.55
11	Interest	20.00	25.27	(+) 5.27	(+) 26.35
12	Police	13.00	19.23	(+) 6.23	(+) 47.92

- (a) **Taxes and Duties on Electricity:** The shortfall (14.40 per cent) was stated to be due to non-payment of duty on auxiliary consumption and at the enhanced rate by some of the major Captive Power Plant units like M/s NALCO, M/s ICCL, Choudwar and M/s RSP, Rourkela.
- (b) **Stamp Duty and Registration Fees:** The shortfall (15.57 per cent) was stated to be due to non-registration of large number of documents and less sale of stamps than the target fixed.
- (c) **Forest:** The shortfall (12.05 per cent) was stated to be due to less payment of royalty by Orissa Forest Development Corporation Ltd.
- (d) **Police:** The excess collection (47.92 per cent) was stated to be due to collection of arrears from South Eastern Railways and other parties.

Reasons for variations relating to Land Revenue, State Excise, Education and Interest have not been received (November 2002) though called for (April 2002).

The wide variation between budget estimates and actual receipts reflected a lack of adequate assessment of actual receipts and the possibilities of additional resource mobilisation as the budget estimates were being framed without any specific assessment of receipts from the respective administrative departments.

1.3 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 collections during the years 1999-2000, 2000-2001 and 2001-2002 along with the relevant all India

average percentage of expenditure on collection to gross collections for 2000-2001 are given below:

(Rupees in crore)

Heads of Revenue	Year	Gross collection	Expenditure on collection	Percentage of expenditure to gross collection	All India average percentage for the year 2000-2001
1 Sales Tax	1999-2000	1107.55	20.70	1.87	1.31
	2000-2001	1342.12	22.86	1.70	
	2001-2002	1402.33	21.70	1.55	
2 Taxes on Vehicles	1999-2000	155.53	7.40	4.76	3.48
	2000-2001	178.17	7.86	4.41	
	2001-2002	216.37	7.87	3.64	
3 State Excise	1999-2000	114.82	11.16	9.72	3.10
	2000-2001	135.31	11.80	8.72	
	2001-2002	197.46	11.99	6.07	
4 Stamp Duty and Registration Fees	1999-2000	102.01	14.41	14.13	4.39
	2000-2001	108.52	12.16	11.21	
	2001-2002	109.76	11.70	10.66	

The expenditure on collection in all the above heads as a percentage of total collection under the respective heads is higher as compared to the national average. The same is significantly high in case of State Excise and Stamp Duty and Registration Fees.

1.4 Arrears of Revenue

As on 31 March 2002, the arrears of revenue under principal heads of revenue as reported by the departments were as follows:

(Rupees in crore)

Sl. No	Heads of Revenue	Amount of arrears as on 31 March 2002	Arrears more than five years old	Remarks
1	Sales Tax	861.93	322.07	The stages of arrears were as under: (a) Demands covered by Certificate proceedings/ Tax Recovery proceedings 201.98 (b) Demands stayed by (i) Supreme Court/High Court 266.75 (ii) Departmental authorities 157.91 (c) Under dispute i.e. covered by show cause and penalty 231.37 (d) Amounts likely to be written off 3.92
Total				861.93

(Rupees in crore)

Sl. No	Heads of Revenue	Amount of arrears as on 31 March 2002	Arrears more than five years old	Remarks
2.	Entry Tax	6.84	Nil	The stages of arrears were as under: (a) Demand covered by certificate/Tax Recovery proceedings 0.06 (b) Recoveries stayed by Departmental authorities 1.62 (c) Amount under dispute i.e. covered by show cause and penalty 5.16 Total 6.84
3.	Entertainment Tax	5.30	NA	The stages of arrears were as under: (a) Demand covered by certificate/Tax Recovery proceedings 3.36 (b) Recoveries stayed by: (i) High Court/Supreme Court 0.14 (ii) Departmental authorities 0.23 (c) Amount under dispute i.e. covered by show cause and penalty 1.57 Total 5.30
4.	Taxes on Vehicles	71.15	NA	Item-wise break up was as under : (i) Orissa State Road Transport Corporation 36.56 (ii) Private Vehicles 34.59 Total 71.15
5	Land Revenue	14.60 ⁵	NA	Item-wise break up was as follows : (a) Rent 1.64 (b) Cess 3.80 (c) Nistar Cess 0.13 (d) Sairat 2.84 (e) Misc. Revenue 6.19 Total 14.60
6	Forest	63.46	NA	The item-wise details was as under : (a) Forest Lease 14.14 (b) Kendu Leaves 0.27 (c) OFDC 49.05 Total 63.46

⁵ Of this Rs.0.74 crore collected during April 2002 to June 2002 leaving a balance of Rs.13.86 crore.

(Rupees in crore)

Sl. No	Heads of Revenue	Amount of arrears as on 31 March 2002	Arrears more than five years old	Remarks
7	Mines and Minerals	26.81	2.19	The stages of recovery was as under : (a) Demand covered by certificate proceedings 2.45 (b) Demand locked up in litigation in High Court 0.20 (c) Amount covered under write off/waiver proposal 0.75 (d) Recoverable amount 23.41 Total 26.81
8	Police	21.42	3.40	21 cases involve Rs.21.39 crore having Rs.2 lakh or more in each case.
9	Irrigation (WR)	10.38 ⁶	NA	Item-wise break up was as follows : (i) Compulsory Basic Water Rate 7.03 (ii) Fluctuating Water Rate 3.35 Total 10.38
10	Other Departmental Receipts (Rent) G.A Department	9.12	NA	Item-wise break up was as under : Residential Buildings 1 MLA's and ex-MLA's 0.49 2 Boards and Corporations 0.42 3 Private parties 0.38 4 Retired Govt. Servants 2.94 5 Transferred Govt. Servants 1.22 6 Certificate cases 0.05 7 Central Government employees occupying State Government Quarters and water tax 0.68 8 Usual House Rent 1.78 9 Recovery stayed by High Court and other judicial authorities 0.20 Non-Residential Buildings 0.96 Total 9.12

⁶ Of this Rs.0.32 crore collected during April 2002 to June 2002 leaving a balance of Rs.10.06 crore.

(Rupees in crore)

Sl. No	Heads of Revenue	Amount of arrears as on 31 March 2002	Arrears more than five years old	Remarks
11	Interest	87.77	NA	<p>1 Co-operation Department 53.64</p> <p>2 <u>Industry Department</u> 34.13</p> <p>Item-wise break up was as under :</p> <p>(a) Orissa Small Industries Corp. 0.67</p> <p>(b) Industrial Development Corp. 6.06</p> <p>(c) Orissa Film Development Corp. 0.11</p> <p>(d) Orissa Instrument Co. 0.29</p> <p>(e) Orissa State Leather Corp. 0.42</p> <p>(f) Orissa State Financial Corp.</p> <p>(i) Loan in lieu of share capital 6.82</p> <p>(ii) Interest bearing loan 9.43</p> <p>(iii) State Aid Rural Industries Program. loan 1.06</p> <p>(iv) Sales Tax loan 5.93</p> <p>(v) Electricity Duty loan 3.00</p> <p>(vi) Panchayat Samiti Industries loan 0.34</p> <p>Total 34.13</p> <p>Grand Total 87.77</p>
12	Stationery and Printing	4.50 ⁷	NA	<p>Amount in each case exceeds Rs. 2 lakh (18 cases involving Rs.4.03 crore).</p> <p>Item-wise break up was as follows:</p> <p>(i) Stationery Receipts 0.07</p> <p>(ii) Sale of Gazette 0.03</p> <p>(iii) Other Press 4.35</p> <p>(iv) Other Receipts 0.05</p> <p>Total 4.50</p>
13	State Excise	11.25	NA	<p>The stage wise position of arrears was as under:</p> <p>(a) Covered by certificate proceedings 4.28</p> <p>(b) Stayed by High Court/other judicial authorities 2.56</p> <p>(c) Amount under dispute 0.06</p> <p>(d) Proposed to be written off 0.03</p> <p>(e) Other stages of recovery 4.32</p> <p>Total 11.25</p>

7 Of this Rs.1.42 lakh collected during June 2002 leaving a balance of Rs.4.49 crore as of June 2002.

1.5 Arrears in assessment

The details of Sales Tax assessment cases pending at the beginning of the year, cases becoming due for assessment during the year, cases disposed of during the year and the number of cases pending finalisation at the end of each year during 1997-1998 to 2001-2002 as furnished by the department are given below:

Year	Opening Balance	Cases due for assessment during the year	Total	Cases finalised during the year	Balance at the close of the year	Percentage of column 5 to 4
1	2	3	4	5	6	7
1997-1998	2,66,425	1,82,857	4,49,282	1,68,521	2,80,761	38
1998-1999	2,80,761	1,86,439	4,67,200	1,55,498	3,11,702	33
1999-2000	3,11,702	1,84,660	4,96,362	1,49,044	3,47,318	30
2000-2001	3,47,318	1,88,952	5,36,270	1,59,337	3,76,933	30
2001-2002	3,76,933	1,88,983	5,65,916	2,20,640	3,45,276	39

1.6 Fraud and Evasion of Tax

The number of cases of evasion of tax detected by the Sales Tax department and assessments finalised during 2001-2002 are given below:

		Number of cases
A(i)	Cases pending as on 31 March 2001	13,632
(ii)	Cases detected during the year 2001-2002	1,775
	Total	15,407
B	Cases in which investigations were dropped/assessments completed during the year 2001-2002	4,393
C	Cases which were pending at the end of the year (i.e. 31 March 2002)	11,014

The revenue involved in the pending cases was not furnished by the department. It would be seen from the above that the disposal of detected cases was very low (28.5 per cent).

1.7 Results of Audit

Test check of the records of Sales Tax, Motor Vehicles Tax, Land Revenue, State Excise, Forest, Mines and Minerals and Other Departmental offices conducted during the year 2001-2002 revealed under-assessment/short levy/loss of revenue etc. amounting to Rs. 422.44 crore in 114026 cases. During the course of the year 2001-2002, the concerned departments accepted under-assessment etc. of Rs.21.47 crore involved in 13,147 cases which were pointed out in 2001-2002 and in earlier years. Of these, the departments recovered Rs.1.43 crore in 220 cases.

This report contains 43 paragraphs and 2 reviews relating to under assessment / short-levy/non-levy etc. involving Rs.260.18 crore of which Rs.6.94 crore has been accepted by Government/ Department. Recovery made in these cases amounted to Rs.0.06 crore up to August 2002. Audit observations with a total revenue effect of Rs.7.07 crore have not been accepted by the Department/Government but their contentions being at variance with the facts or legal position have been appropriately commented upon in the relevant paragraphs. Replies in the remaining cases have not been received (November 2002).

1.8 Outstanding inspection reports and audit observations

Audit observations on incorrect assessments, short levy of taxes, duties, fees etc. as also defects in the maintenance of initial records noticed during audit and not settled on the spot are communicated to the heads of offices and other departmental authorities through inspection reports. The heads of offices are required to furnish replies to the inspection reports through the respective heads of departments within a period of one month.

The number of inspection reports and audit observations relating to revenue receipts issued up to 31 December 2001 which were pending settlement by the departments as on 30 June 2002 along with corresponding figures for the preceding two years are given below:

	2000	2001	2002
1. Number of inspection reports pending settlement	3769	3909	3636
2. Number of outstanding audit observations	12087	12507	11643
3. Amount of revenue involved (in crore of Rupees)	666.67	920.26	1375.38

Department-wise break up of the inspection reports and audit observations outstanding as on 30 June 2002 is given below:

Department	Nature of receipts	Number of outstanding		Amount of receipts involved (Rs. in crore)	Year to which observations relate	Number of Inspection Reports to which even first replies have not been received
		Inspect-ion reports	Audit observ-ations			
1. Finance	Sales Tax	631	2892	188.51	1972-73 to 2001-2002	53
	Entertainment Tax	102	152	1.50	1975-76 to 2001-2002	14
	Luxury Tax	11	12	0.69	1997-98 to 2001-2002	11
	Entry Tax	3	4	0.01	2001-2002	4

Department	Nature of receipts	Number of outstanding		Amount of receipts involved (Rs. in crore)	Year to which observations relate	Number of Inspection Reports to which even first replies have not been received
		Inspection reports	Audit observations			
2. Commerce and Transport (Transport)	Taxes on Vehicles	248	2520	134.45	1970-71 to 2001-2002	36
	Taxes on Goods and Passenger	70	237	1.09	1973-74 to 1987-88	Nil
3. Revenue	Land Revenue	992	2090	254.11	1975-76 to 2001-2002	136
	Stamp Duty and Registration Fees	167	245	29.26	1976-77 to 2001-2002	115
4. Excise	State Excise	266	734	48.13	1977-78 to 2001-2002	40
5. Forest and Environment	Forest Receipts	558	1576	119.35	1967-68 to 2001-2002	45
6. Steel and Mines	Mining Receipts	92	203	27.68	1974-75 to 2001-2002	3
7. Cooperation	Departmental Receipts	61	193	260.26	1976-77 to 2001-2002	11
8. Food Supplies and Consumer Welfare	-do-	65	142	4.38	1982-83 to 2001-2002	Nil
9. Energy	-do-	52	111	292.79	1992-93 to 2001-2002	5
10. G.A (Rent)	-do-	9	25	4.46	1976-77 to 2000-2001	Nil
11. Works	-do-	23	38	5.71	1992-93 to 2001-2002	Nil
12. Others	-do-	286	469	3.00	--	Nil
Total		3636	11643	1375.38		473

Given the huge pendencies and the amount of revenue involved, it is recommended that Government should look into this matter and ensure that effective steps are taken (a) for action against officials who failed to send replies to Inspection Reports/Paras as per the prescribed time schedule, (b) to raise demand and realise the short levy/non-levy of tax, fees, duties and arrears of revenue etc. in time bound manner and (c) to ensure proper response to the audit observations by the departments concerned.

1.9(a) Response of the Departments to Draft Audit Paragraphs

Government of Orissa, Finance Department, in their circular memorandum instructed (May 1967) various departments of the Government to submit compliance to the draft audit paragraphs floated by the Accountant General (AG) for inclusion in the Audit Reports of the Comptroller and Auditor General (C&AG) within six weeks from the date of receipt of such draft audit paragraphs.

The above instructions were reiterated (December 1993) while accepting the recommendation of the High Power Committee on response of the State Governments to the Audit Reports of the C&AG. The draft paras (DP) are normally forwarded by the AG to the Principal Secretary/Secretary of the administrative department concerned through demi-official letters seeking confirmation of the factual position and comments thereon within the stipulated period of 6 weeks.

Fifty six draft paragraphs being considered for inclusion in this Report were demi-officially forwarded to the Secretaries/Principal Secretaries of the concerned departments between December 2001 and June 2002 with a request to verify the factual position and offer comments thereon. Demi-official reminders were also issued after the expiry of six weeks time in each case. The position of response to the draft paras are detailed below:

Sl. No.	Name of the Department/Nature of receipt	No. of draft paras forwarded including review	No. of draft paras in respect of which replies were received	No. of draft paras in which replies were not received
1	Finance (Sales Tax)	15	13	2
2	Energy (Electricity Duty)	1	Nil	1
3	Transport (Motor Vehicle Tax)	13	Nil	13
4	Revenue (Land Revenue, Stamp Duty and Registration Fees)	5	5	Nil
5	Excise (Excise Duty and Fees)	7	5	2
6	Steel & Mines (Mining Receipts)	8	1	7
7	Forest and Environment (Forest Receipts)	4	1	3
8	Water Resources	2	Nil	2
9	General Administration (Departmental Receipt)	1	1	Nil
Total		56	26	30

While Revenue and General Administration departments responded to all the paras, Finance, Excise, Steel & Mines and Forest & Environment departments responded to 13,5,1 and 1 paras out of 15,7,8 and 4 paras issued to them respectively. No response was received from the other departments.

1.9(b) Follow up on Audit Reports

Finance Department instructed (May 1967 and May 1968) all departments of the Government to take *suo motu* action to verify the facts and figures mentioned in the Audit Reports presented before the State Legislature and submit a comprehensive note covering all aspects of the cases in the Audit Paragraphs to the Public Accounts Committee (PAC) soon after receipt of the Audit Report. In December 1993, the Finance Department further instructed that the departments should submit explanatory notes on paragraphs included in the Audit Reports indicating the action taken or proposed to be taken within a period of three

months without waiting for any notice or call from PAC. Since the Audit Reports of the Comptroller and Auditor General of India (Revenue Receipts) represent the culmination of the process of statutory audit starting with initial inspection of the accounts records maintained in various offices under departments of Government, it is imperative that they elicit appropriate and timely response from the Executive as a measure of rectification of errors noticed in audit and to safeguard the interests of revenue.

It was noticed that though the Audit Reports (Revenue Receipts) of the Comptroller and Auditor General relating to the State for the years 1989-90 to 2000-2001 were presented to the State Legislative Assembly between December 1991 and March 2002 ten departments did not submit *suo motu* explanatory notes on 221 paragraphs/review paragraphs as of June 2002 to the PAC for examination of the cases as tabulated below:

Year	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-2001	Total
No. of paras in the AR	69	68	63	54	44	47	40	36	38	40	34	45	578
No. of paras discussed in PAC	68	51	51	40	32	21	13	--	--	--	--	--	276
No. of paras pending for discussion	01	17	12	14	12	26	27	36	38	40	34	45	302
No. of paras for which compliance notes awaited from the departments	01	Nil	12	14	12	12	10	19	23	39	34	45	221

From the above, it would be seen that the non-compliance to audit paragraphs stood at 38.24 *per cent* of total paras presented to the Assembly during the above period. Lack of follow up action on Audit Reports by the Departments resulted in non-realisation of substantive revenue to the State besides recurrence of similar errors every year.

1.9(c) Response of the departments to PAC Reports/ Recommendations

The Orissa Legislative Assembly (OLA) Secretariat issued (May 1966) instructions to all departments of the State Government to submit notes showing action taken by the Government on various suggestions, observations and recommendations made by the Public Accounts Committee (PAC) for their consideration within six months after presentation of the PAC Report to the Legislature. The above instructions were reiterated by Government in Finance Department in December 1993 and by the OLA Secretariat in January 1998. The PAC Reports/recommendations are the principal medium by which the Legislature enforces financial accountability of the Executive to the Legislature and it is appropriate that they elicit timely response from the departments in the form of Action Taken Notes (ATNs).

However, it was noticed from the PAC reports submitted during the 10th, 11th and 12th Assembly that 44 Reports containing 315 paras/recommendations were

presented by the PAC before the Legislature during February 1991 to August 2001 after examination of the Audit Reports (Revenue Receipts) of 14 Departments for the year 1985-86 to 1994-95 as detailed below:

Sl. No	PAC Report No./ Date of placement in Assembly.	Department to which relates	No. of paras in PAC Reports	No. of paras for which ATN not received	Reference to C & A.G.'s Audit Reports (R/R)
(10th Assembly)					
1	4th/27.02.1991	Revenue and Excise	21	21	1985-86
2	11th/30.03.1992	Steel and Mining	04	02	1987-88
3	12th/30.03.1992	Home	01	01	1986-87
4	13th/12.11.1992	Fishery and ARD	04	04	1986-87
5	23rd/23.03.1993	Housing and UD	01	Nil	1987-88
6	25th/23.03.1993	Irrigation	01	01	1987-88
7	28th/23.07.1993	Energy	03	Nil	1986-87 & 1987-88
8	29th/23.07.1993	Energy	02	Nil	1988-89 & 1989-90
9	30th/11.11.1993	Commerce and Transport	16	07	1986-87
10	32nd/11.11.1993	Commerce and Transport	05	Nil	1988-89
11	33rd/11.11.1993	Commerce and Transport	03	03	1989-90
12	34th/11.11.1993	Commerce and Transport	29	10	1990-91
13	41st/29.12.1993	Energy	04	03	1990-91
14	46th/25.03.1994	Education	02	02	1990-91
15	50th/25.03.1994	Irrigation	02	02	1988-89 & 1989-90
16	54th/27.09.1994	Water Resources	01	01	1990-91
17	59th/21.12.1994	Forest & Environment	18	Nil	1986-87
18	60th/21.12.1994	Forest & Environment	13	Nil	1987-88
19	61st/21.12.1994	Forest & Environment	05	05	1988-89
20	62nd/21.12.1994	Forest & Environment	16	16	1989-90
21	63rd/21.12.1994	Forest & Environment	16	16	1990-91
(11th Assembly)					
22	5th/14.03.1996	Steel & Mining	03	Nil	1988-89
23	7th/16.03.1996	Finance	14	14	1986-87
24	8th/16.03.1996	Steel & Mining	05	Nil	1989-90
25	13th/22.03.1994	Steel & Mining	08	Nil	1990-91
26	14th/22.03.1996	Forest & Environment	14	14	1991-92
27	15th/22.03.1996	Revenue & Excise	18	18	1986-87
28	19th/31.07.1996	Finance	10	Nil	1987-88
29	20th/31.07.1996	Agriculture	01	01	1988-89
30	21st/31.07.1996	Home	03	03	1988-89
31	25th/27.11.1996	Finance	14	14	1988-89
32	27th/27.11.1996	Law	01	01	1988-89 & 1990-91
33	32nd/27.11.1996	Home	02	02	1987-88
34	43rd/29.03.1997	Home	01	01	1991-92 & 1992-93
35	48th/08.12.1997	Energy	02	02	1991-92
36	49th/08.12.1997	Energy	03	03	1992-93

Sl. No	PAC Report No./ Date of placement in Assembly.	Department to which relates	No. of paras in PAC Reports	No. of paras for which ATN not received	Reference to C & A.G.'s Audit Reports (R/R)
37	52nd/31.03.1998	Forest & Environment	07	06	1992-93
38	62nd/04.08.1999	Finance	02	02	1989-90
39	63rd/04.08.1999	Home	02	Nil	1993-94
(12th Assembly)					
40	6th/15.12.2000	Steel and Mines	8	8	1991-92 & 1992-93
41	9th/27.3.2001	Commerce & Transport	3	3	1992-93
42	13th/-do-	Forest & Environment	2	2	1993-94
43	14th/-do-	Fisheries & ARD	2	2	1992-93
44	18th/9.8.2001	Commerce & Transport (Transport)	23	23	1993-94 & 1994-95
Total			315	213	

However, out of 315 paras contained in the above reports ATN on 213 paras are yet to be submitted by the departments as of June 2002.