

CHAPTER-I: GENERAL

1.1 Trend of revenue receipts

1.1.1 The tax and non-tax revenue raised by the Government of Rajasthan during the year 2006-07, 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 four years are mentioned below:

(Rupees in crore)

Sl. No.	Particulars	2002-03	2003-04	2004-05	2005-06	2006-07
I.	Revenue raised by the State Government					
	• Tax revenue	6,253.34	7,246.18	8,414.82	9,880.23	11,608.24
	• Non-tax revenue	1,569.00	2,071.64	2,146.15	2,737.67	3,430.61
	Total	7,822.34	9,317.82	10,560.97	12,617.90	15,038.85
II.	Receipts from the Government of India					
	• State's share of divisible Union taxes	3,063.10	3,602.22	4,305.61	5,300.08	6,760.37
	• Grants-in-aid	2,196.42	2,503.80	2,897.01	2,921.21	3,792.96
	Total	5,259.52	6,106.02	7,202.62	8,221.29	10,553.33
III.	Total receipts of the State (I and II)	13,081.86	15,423.84	17,763.59	20,839.19	25,592.18¹
IV.	Percentage of I to III	60	60	59	61	59

The above table indicates that during the year 2006-07 the revenue raised by the State Government was 59 per cent of the total revenue receipts (Rs. 25,592.18 crore) against 61 per cent in the preceding year. The balance 41 per cent of the receipts during 2006-07 were from the Government of India.

¹ For details, please see Statement No. 11 - Detailed accounts of revenue by minor heads in the Finance Accounts of the Government of Rajasthan for the year 2006-07. Figures under the head 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 - share of net proceeds assigned to State 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.

1.1.2 The following table presents the details of tax revenue raised during the period from 2002-03 to 2006-07:

(Rupees in crore)

Sl. No.	Revenue head	2002-03	2003-04	2004-05	2005-06	2006-07	Percentage of increase (+)/ decrease (-) in 2006-07 over 2005-06
1.	• Taxes on sales, trade etc.	3,229.79	3,751.80	4,500.78	5,245.41	6,272.15	(+) 20
	• Central sales tax	208.11	233.63	296.75	348.23	448.56	(+) 29
2.	State excise	1,142.34	1,163.15	1,276.07	1,521.80	1,591.09	(+) 5
3.	Stamp duty and registration fee	515.73	611.77	817.83	1,031.79	1,293.68	(+) 25
4.	Taxes and duties on electricity	239.85	280.29	442.76	471.35	515.88	(+) 9
5.	Taxes on vehicles	646.14	904.31	817.21	908.18	1,023.61	(+) 13
6.	Taxes on goods and passengers	130.44	150.50	144.01	236.71	247.60	(+) 5
7.	Other taxes on income and expenditure, tax on professions, trades callings and employments	17.23	20.11	1.85	0.25	0.06	(-) 76
8.	Other taxes and duties on commodities and services	47.12	46.85	47.56	31.70	46.04	(+) 45
9.	Land revenue	57.98	71.44	68.86	84.30	116.71	(+) 38
10.	Other taxes	18.61	12.33	1.14	0.51	52.86	(+) 10,265
Total		6,253.34	7,246.18	8,414.82	9,880.23	11,608.24	(+) 17

The concerned departments mentioned the following reasons for increase/decrease in receipts during 2006-07 over those of 2005-06:

Taxes on sales, trade etc. and central sales tax: The increase (20 per cent and 29 per cent respectively) was due to check on tax evasion and recovery efforts of the department.

Stamp duty and registration fee: The increase (25 per cent) was due to increase in registration of documents and recovery of old dues.

Taxes on vehicles: The increase (13 per cent) was due to imposition of one time tax on some categories of vehicles and more registration of new vehicles.

Other taxes on income and expenditure, tax on professions, trades callings and employments: The decrease (76 per cent) was due to abolition of tax on professions.

Other taxes and duties on commodities and services: The increase (45 per cent) was due to the growth in entertainment/cinema business. The increase in revenue from luxury tax was due to increase in rates of room rent and growing influx of tourists.

Land revenue: The increase (38 per cent) was due to more receipts from sale of Government estate and waste lands.

Other taxes: The increase (10,265 per cent) was due to imposition of new tax (land tax) during 2006-07.

1.1.3 The following table presents the details of major non-tax revenue raised by the State during the period from 2002-03 to 2006-07:-

(Rupees in crore)							
Sl. No.	Head of revenue	2002-03	2003-04	2004-05	2005-06	2006-07	Percentage of increase (+)/ decrease (-) in 2006-07 over 2005-06
1.	Interest receipts	607.04	685.12	754.94	990.21	1,072.72	(+) 8
2.	Forestry and wild life	41.63	39.53	39.41	40.07	45.24	(+) 13
3.	Non-ferrous mining and metallurgical industries	449.38	513.70	645.35	814.08	1,196.52	(+) 47
4.	Miscellaneous general services	43.88	340.50	90.47	305.87	528.28	(+) 73
5.	Major and medium irrigation	20.74	43.23	56.50	46.79	60.56	(+) 29
6.	Medical and public health	22.40	16.28	29.84	16.70	30.62	(+) 83
7.	Co-operation	7.90	6.93	8.71	14.79	22.23	(+) 50
8.	Public works	19.69	16.45	17.85	27.86	47.47	(+) 70
9.	Police	57.59	46.16	54.04	75.86	42.61	(-) 44
10.	Other administrative services	38.21	50.65	91.79	54.02	54.84	(+) 2
11.	Other non-tax receipts	260.54	313.09	357.25	351.42	329.52	(-) 6
Total		1,569.00	2,071.64	2,146.15	2,737.67	3,430.61	(+) 25

The concerned departments mentioned the following reasons for increase/decrease in receipts during 2006-07 over those of 2005-06:

Forestry and wild life: The increase (13 per cent) was due to receipt of revenue from felling of trees along Indira Gandhi Nahar Pariyojana canal.

Non-ferrous mining and metallurgical industries: The increase (47 per cent) was due to higher collection of royalty on zinc due to escalation of rates.

Medical and public health: The increase (83 per cent) was mainly due to additional receipt of last instalment of advance reimbursement for the year 2005-06 from the Employees State Insurance Corporation and increase in the number of insured persons.

Co-operation: The increase (50 per cent) was mainly due to receipts of grants-in-aid from National Co-operative Development Corporation.

Public works: The increase (70 per cent) was due to more recoveries made by the Public Works Department on the deposit works done for Central Government, other Government and local bodies.

Police: The decrease (44 per cent) was due to decrease in receipt on account of police supplied to other Governments.

The other departments did not intimate (September 2007) the reasons for variations in receipts from that of the previous year despite being requested (June 2007).

1.2 Variations between estimates and actuals

The variations between the estimates and actuals of revenue receipts for the year 2006-07 in respect of the main heads of tax and non-tax revenue are mentioned below:

(Rupees in crore)

Sl. No.	Heads of revenue	Budget estimates	Actuals	Variation excess (+) or shortfall (-)	Percentage of variation
1	2	3	4	5	6
Tax revenue					
1.	Taxes on sales, trade etc.	6,240.00	6,720.71	(+) 480.71	(+) 8
2.	State excise	1,600.00	1,591.09	(-) 8.91	(-) 1
3.	Stamp duty and registration fee	1,200.00	1,293.68	(+) 93.68	(+) 8
4.	Taxes and duties on electricity	576.05	515.88	(-) 60.17	(-) 10
5.	Taxes on vehicles	950.00	1,023.61	(+) 73.61	(+) 8
6.	Land revenue	110.06	116.71	(+) 6.65	(+) 6
7.	Taxes on immovable property other than agricultural land	0.01	52.86	(+) 52.85	(+) 5,28,500
Total		10,676.12	11,314.54	(+) 638.42	(+) 6

1	2	3	4	5	6
Non-tax revenue					
1.	Non-ferrous mining and metallurgical industries	850.00	1,196.52	(+) 346.52	(+) 41
2.	Interest receipts	915.75	1,072.72	(+) 156.97	(+) 17
3.	Miscellaneous general services	159.71	528.28	(+) 368.57	(+) 231
4.	Forestry and wild life	42.75	45.24	(+) 2.49	(+) 6
5.	Police	62.00	42.61	(-) 19.39	(-) 31
Total		2,030.21	2,885.37	(+) 855.16	(+) 42

The concerned departments mentioned the following reasons for the variations between the estimates and actuals of revenue receipts for the year 2006-07:

Taxes and duties on electricity: The decrease (10 *per cent*) was due to less receipts of taxes on consumption and sale of electricity.

Taxes on immovable property other than agriculture land: The increase was due to deposit of advance tax during March 2007.

Non-ferrous mining and metallurgical industries: The increase (41 *per cent*) was due to receipt of more royalty.

Interest receipts: The increase (17 *per cent*) was mainly due to more realisation of interest on investment of cash balances and under the sub head 'other receipts'.

Miscellaneous general services: The increase (231 *per cent*) was due to relief of debt and interest given by the Government of India.

Police: The decrease (31 *per cent*) was due to less receipt under sub head "Police supplied to other Government".

1.3 Cost of collection

The gross collection of the major revenue receipts, expenditure incurred on collection and the percentage of such expenditure to gross collection during the years 2004-05, 2005-06 and 2006-07 alongwith the relevant all India average percentage of expenditure on collection to gross collection for

2005-06 are as follows:

(Rupees in crore)

Sl. No.	Heads of revenue	Year	Collection	Expenditure on collection of revenue	Percentage of expenditure on collection	All India average percentage for the year 2005-06
1.	Taxes on sales, trade etc.	2004-05	4,797.53	41.85	0.9	0.91
		2005-06	5,593.64	52.42	0.9	
		2006-07	6,720.71	60.05	0.9	
2.	State excise	2004-05	1,276.07	22.39	1.8	3.40
		2005-06	1,521.80	34.18	2.2	
		2006-07	1,591.09	42.52	2.7	
3.	Taxes on vehicles	2004-05	817.21	13.30	1.6	2.67
		2005-06	908.18	13.67	1.5	
		2006-07	1,023.61	15.56	1.5	
4.	Stamp duty and registration fee	2004-05	817.83	14.32	1.8	2.87
		2005-06	1,031.79	15.79	1.5	
		2006-07	1,293.68	19.21	1.5	

1.4 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. 3,342.62 crore of which Rs. 895.74 crore was outstanding for more than five years as mentioned below:

(Rupees in crore)

Sl. No.	Heads of revenue	Amount outstanding as on 31 March 2007	Amount outstanding for more than 5 years	Remarks
1	2	3	4	5
1.	Taxes on sales, trade etc.	2,633.55	620.88	Out of Rs. 2,633.55 crore, demands for Rs. 220.33 crore were stayed, demands for Rs. 95.03 crore were covered under the Land Revenue Act and Revenue Recovery Act, demands of Rs. 10.33 crore were likely to be written off and demands of Rs. 251.39 crore were pending against the dealers who were not traceable. Recovery of Rs. 55.32 crore was pending against Government departments. Arrears of Rs. 2,001.15 crore were at various stages of recovery.
2.	State excise	223.51	180.91	Out of Rs. 223.51 crore, demands for Rs. 61.99 crore were stayed by the High Court/judicial authorities, recovery of Rs. 5.23 crore was likely to be written off and demands for Rs. 156.29 crore were at various stages of recovery.

1	2	3	4	5
3.	Taxes on vehicles	24.04	11.38	Out of Rs. 24.04 crore, demands for Rs. 2.38 crore were stayed by the court/Government. Demands for Rs. 19.85 crore were covered under recovery certificates. Demands of Rs. 1.18 crore were covered under the Land Revenue Act and Public Debt Recovery Act. Arrears of Rs. 63 lakh were at other stages of recovery.
4.	Taxes on passenger and goods	1.90	1.90	Stages at which the recovery was pending was not intimated by the Transport Department.
5.	Stamp duty and registration fee	101.46	7.35	Out of Rs. 101.46 crore, demands for Rs. 62.68 crore were covered by recovery certificates. Demands for Rs. 35.49 crore were stayed by High Court and other judicial authorities. Demands for Rs. 3.19 crore were stayed by the Government. Demand for Rs. 10 lakh was held up due to rectification/review of application.
6.	Land revenue	80.50	10.83	Out of Rs. 80.50 crore, demands for Rs. 3.53 crore were stayed by the Government and Rs. 20.58 crore stayed by the High Court and other judicial authorities. Arrears of Rs. 56.39 crore were at various stages of recovery.
7.	Non-ferrous mining and metallurgical industries	90.62	29.37	Out of Rs. 90.62 crore, demands of Rs. 55.15 crore were stayed by the High Court/other judicial authorities and Rs. 1.42 crore was stayed by the Government. Demands for Rs. 25.36 crore were covered under recovery certificates under LR Act and PDR Act. Arrears of Rs. 1.89 crore were likely to be written off. Demands of Rs. 6.80 crore were held up due to dealers becoming insolvent.
8.	Miscellaneous general services - sale of land	142.80	19.82	Arrears of Rs. 142.80 crore were pending at various stages of recovery.
9.	Major and medium irrigation ²	27.63	13.30	Demands of Rs. 10.52 crore pertaining to the Board of Revenue were pending at various stages of recovery. Stages of recovery of Rs. 17.11 crore were not intimated by the Commissioner CAD, Chambal, Kota and Chief Engineer, IGNP, Bikaner.
10.	Police cost	16.61	Nil	Out of 16.61 crore, Rs. 14.96 crore was pending collection from the Railways, Rs. 43.56 lakh was pending collection from other States, Rs. 32 lakh was pending collection from the Central Government, Rs. 22.66 lakh were pending collection from the banks and Rs. 12.69 lakh were pending collection from local bodies. The remaining amount of Rs. 54 lakh was pending collection at other various stages.
Total		3,342.62	895.74	

² This information pertains to Board of Revenue, Rajasthan, Ajmer (Rs. 10.52 crore), Commissioner, Command Area Development (CAD), Chambal, Kota (Rs. 12.13 crore) and Chief Engineer, Indira Gandhi Nahar Pariyojana (IGNP), Bikaner (Rs. 4.98 crore).

1.5 Arrears in assessments

The number of cases pending assessment at the beginning of the year 2006-07, becoming due during the year, disposed during the year and pending finalisation at the end of the year 2006-07 alongwith the figures for the preceding four years as furnished by the department are mentioned below:

Year	Opening balance	Cases which become due for assessment	Total	Cases disposed during the year	Cases pending at the end of year
Sales tax					
2002-03	1,44,443	11,121	1,55,564	1,55,486	78
2003-04	78	3,08,558	3,08,636	2,27,290	81,346
2004-05	81,346	2,12,397	2,93,743	2,28,913	64,830
2005-06	64,830	1,90,787	2,55,617	2,54,740	877
2006-07	877	2,43,771	2,44,648	2,43,618	1,030
Entertainment tax					
2002-03	2,182	3,020	5,202	2,629	2,573
2003-04	2,573	2,527	5,100	3,040	2,060
2004-05	2,060	2,514	4,574	2,606	1,968
2005-06	1,968	2,996	4,964	3,619	1,345
2006-07	1,345	2,193	3,538	2,546	992

1.6 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 2006-07 as reported by the departments are mentioned below:

Sl. No.	Heads of revenue	Opening balance as on 1 April 2006	Cases detected	Total	No. of cases in which assessments/investigations completed and additional demands including penalty etc. raised		No. of cases pending finalisation as on 31 March 2007
					No. of cases	Amount of demand (Rs. in crore)	
1.	Taxes on sales, trade etc.	185	12,508	12,693	12,577	45.87	116
2.	Non-ferrous mining and metallurgical industries	8,805	1,349	10,154	2,242	Not available	7,912
3.	Stamp duty and registration fee	8,823	10,498	19,321	13,842	50.27	5,479

Thus, 78 per cent of the total cases were pending under the revenue head “Non-ferrous mining and metallurgical industries”. Steps need to be taken to dispose these cases.

1.7 Write off and waiver of revenue

During the year 2006-07, demands for Rs. 22.72 crore in 3,506 cases were written off/waived/remitted as reported by the departments. The details are mentioned below:

(Rupees in crore)

Sl. No.	Name of the department	Number of cases	Amount	Reasons
1.	Commercial taxes	2,799	11.29	Waived due to death of dealers not having movable/immovable property, leaving of business point by the dealers etc.
2.	Registration and stamps	707	11.43	In 63 cases penalty of Rs. 33.08 lakh was remitted and 638 cases of Rs. 1,102.75 lakh were waived/written off for other reasons.
Total		3,506	22.72	

Thus, due to not taking timely action for recovery, demands had to be written off/waived resulting in loss of revenue.

1.8 Refunds

The number of refund cases pending at the beginning of the year 2006-07, claims received during the year, refunds allowed during the year and cases pending at the close of the year 2006-07 as reported by departments are mentioned below:

(Rupees in crore)

Name of the department	Opening balance		Claims received		Refunds allowed		Closing balance	
	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
Commercial taxes	1,362	6.57	5,865	79.60	6,599	71.62	628	14.55
Registration and stamps	1,358	1.58	1,956	3.52	2,644	4.07	670	1.03
Land revenue	7	0.07	2	0.004	3	0.006	6	0.07
Colonisation	30	0.05	38	0.18	19	0.12	49	0.11
Non-ferrous mining and metallurgical industries	154	0.30	15	32.21	166	29.58	3	2.93
Total	2,911	8.57	7,876	115.514	9,431	105.396	1,356	18.69

1.9 Results of audit

Test check of the records of sales tax, land revenue, state excise, motor vehicles tax, stamps duty and registration fee and other non-tax receipts conducted during the year 2006-07 revealed underassessment, short levy and loss of revenue amounting to Rs. 1,422.63 crore in 16,676 cases. The concerned departments accepted underassessment and other deficiencies of Rs. 133.86 crore involved in 10,879 cases of which 3,432 cases involving Rs. 54.74 crore had been pointed out in audit during the year 2006-07 and the rest in earlier years. The departments recovered Rs. 13.86 crore in 2,397 cases at the instance of audit during the year 2006-07.

This report contains 41 paragraphs including two reviews, pointing out non/short levy of taxes, duties, interest and penalties etc., involving Rs. 315.25 crore. The Government/departments accepted audit observations involving Rs. 106.42 crore of which Rs. 31.37 lakh had been recovered upto June 2007.

1.10 Outstanding inspection reports and audit observations- lack of responsiveness and erosion of accountability

Audit observations on underassessments, short determination/realisation of taxes, duties, fees etc. and defects in the maintenance of initial records, which are not settled on the spot, are communicated to the heads of the departments through inspection reports. Important irregularities are also reported to the Government/departments through inspection reports by the office of the Accountant General (Commercial & Receipt Audit) to which replies are required to be furnished by them within one month.

The number of inspection reports and audit observations relating to revenue receipts issued upto 31 December 2006 which were pending with the departments as on 30 June 2007 along with figures for the preceding two years, are mentioned below:

Sl. No.	Particulars	As on 30 th June		
		2005	2006	2007
1.	Number of inspection reports pending settlement	2,800	2,370	2,313
2.	Number of outstanding audit observations	7,701	6,716	6,428
3.	Amount of revenue involved (Rs. in crore)	1,511.54	1,804.08	1,527.75

Departmentwise break up of the inspection reports and audit observations outstanding as on 30 June 2007 are mentioned below:

Sl. No.	Department	Number of outstanding inspection reports	Number of outstanding audit observations	Amount (Rs. in crore)	Earliest year to which the reports relate	Number of inspection reports where even first compliance has not been received
1.	Commercial taxes	383	1,338	683.87	1998-99	59
2.	Land revenue	399	617	135.22	1994-95	25
3.	Registration and stamps	625	1,598	61.48	1999-2000	62
4.	Transport	453	1,595	100.33	1995-96	35
5.	Forest	141	345	3.04	1997-98	7
6.	Mines and geology	143	536	445.38	2000-01	4
7.	State excise	117	310	95.96	1998-99	8
8.	Lands and buildings tax	13	17	0.71	1997-98	Nil
9.	Electrical inspectorate	39	72	1.76	1995-96	Nil
	Total	2,313	6,428	1,527.75		200

It would be seen from the above table that the period of pendency of audit comments ranged between 6 to 12 years. According to Rule 327(1) of the General Financial and Accounts Rules, the retention period for various accounting records ranges between one and three years after audit. As a result of the failure of the departmental officers to comply with the observations of inspection reports within the prescribed retention period of records, the possibility of their settlement in future appeared to be bleak due to non-availability of records. Also, delays may make recovery of revenue time barred or extremely difficult ultimately resulting in loss of revenue.

The Government should look into the matter to ensure that administrative action is taken against the officials who fail to send replies to the audit findings within the prescribed time schedule, recover revenue and streamline the system to ensure prompt action and proper response to audit observations.

The above position was brought to the notice of the Government in October 2007.

1.11 Departmental audit committee meetings

Audit committees have been setup in different departments for discussion and settlement of audit observations by higher management. The Government, department and the office of the Accountant General (Commercial and Receipts Audit) Rajasthan are represented on this committee. Audit committee meetings were to be arranged by each department, four times a year on quarterly basis upto December. Departmentwise position of audit committee meetings held during 2006 was as under:

Sl. No.	Name of the department	Number of meetings held during 2006				
		1 st quarter ending March 2006	2 nd quarter ending June 2006	3 rd quarter ending September 2006	4 th quarter ending December 2006	Total
1.	Commercial taxes	Nil	Nil	Nil	Nil	Nil
2.	State excise	Nil	Nil	Nil	Nil	Nil
3.	Transport	1	1	1	1	4
4.	Registration and stamps	Nil	Nil	Nil	Nil	Nil
5.	Land revenue	Nil	Nil	Nil	Nil	Nil
6.	Mines and geology	1	1	Nil	1	3
Total		2	2	1	2	7

The Government needs to take immediate measures to revive the audit committees which appear to have become ineffective and non-functional except in the Transport and Mines and Geology departments.

1.12 Response of the departments to draft audit paragraphs

The Finance Department issued directions to all the departments in August 1969 to send their response to the draft audit paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India within three weeks of their receipt. The draft paragraphs are forwarded to the Secretaries of the concerned department through demi-official letters drawing their attention to the audit findings and requesting them to send their response within three 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.

Draft paragraphs proposed to be 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 July 2007 and August 2007. Out of 172 draft paragraphs (clubbed into 41 paragraphs of this report) issued, the departments have accepted the audit observations in 24 paragraphs.

1.13 Follow-up on Audit Reports - summarised position

According to the instructions issued by the Finance Department, all departments are required to furnish explanatory memoranda vetted by Audit to the Rajasthan Legislative Secretariat in respect of paragraphs included in the Audit Reports within three months of their being laid on the table of the House.

The position of paragraphs which have appeared in the Audit Reports and those pending discussion as on 30 September 2007 is given in **Annexure 'A'**. A total of 85 paragraphs pertaining to the period 2002-03 to 2005-06 were pending for discussion by the Public Accounts Committee (PAC).

As per the Rules and Procedures of the PAC of the Rajasthan State Assembly framed in 1997, the concerned department shall take necessary steps to send its action taken notes (ATNs) on the recommendation of the PAC on the Audit Reports within six months from the date of its presentation to the House. The position of outstanding ATNs is given in **Annexure 'B'**. It would be seen that the pendency of ATNs ranged from 6 to 90 months.

1.14 Recovery of revenue of accepted cases

During the years between 2001-02 and 2005-06, the Government/departments accepted audit observations involving Rs. 652.41 crore of which Rs. 104.16 crore had been recovered till 30 September 2007 as mentioned below:

(Rupees in crore)

Year of Audit Report	Total money value	Accepted money value	Recovery made
2001-02	448.86	99.65	30.52
2002-03	382.52	207.91	20.94
2003-04	381.48	230.07	42.67
2004-05	276.63	15.02	4.37
2005-06	352.81	99.76	5.66
Total	1,842.30	652.41	104.16

Thus, recovery was only 16 *per cent* of the amount accepted during the last five years.