

CHAPTER I GENERAL

1.1 Trend of Revenue

Tax and non-tax revenue raised by the Government of West Bengal during the year 2004-05, 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 given below:

(Rupees in crore)

Receipts		2000-01	2001-02	2002-03	2003-04	2004-05
I.	Revenue raised by the State Government					
(a)	Tax Revenue	5,944.72	6,534.48	7,046.40 ¹	8,767.91	9,924.46
(b)	Non-tax Revenue	1,214.53	775.88	654.33	605.84	1,345.66
	Total :	7,159.25	7310.36	7,700.73	9373.75	11,270.12
II.	Receipts from the Government of India					
(a)	State's share of net proceeds of divisible Union taxes	4,208.44	4,289.37	4,586.74	5,341.65	6,384.89 ²
(b)	Grants-in-aid	3,154.49	2,938.69	2,237.98	1,893.10	2,263.18
	Total :	7,362.93	7,228.06	6,824.72	7,234.75	8,648.07
III	Total Receipts of the State Government (I+II)	14,522.18	14,538.42	14,525.45	16,608.50	19,918.19³
IV	Percentage of I to III	49	50	53	56	57

1.1.1 Tax Revenue

The details of the tax revenue raised during the year 2004-05 along with the figures for the preceding four years are given below:

¹ In the Report for 2002-03, share of net proceed of Rs.31.34 crore from Central Government was wrongly treated as receipts of the State Government and has since been corrected.

² For details, please see statement No.11 'detailed account of revenue by Minor Heads' in the Finance Accounts of the Government of West Bengal for the year 2004-05.

³ Figures under the heads 0020-Corporation Tax, 0021-Taxes on Income other than Corporation Tax, 0032-Taxes on Wealth, 0037-Customs, 0038-Union Excise Duties, 0044- Service 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.

Audit Report (Revenue Receipts) for the year ended 31 March 2005

(Rupees in crore)

Sl. No.	Head of revenue	2000-01	2001-02	2002-03	2003-04	2004-05	Percentage of increase (+)/ decrease (-) in 2004-05 over 2003-04
1.	(a) Sales Tax	3,377.05	3,499.80	3,668.41	4,276.12	5,086.33	(+) 18.95
	(b) Central Sales Tax	294.37	302.66	523.10	554.46	629.97	(+) 13.62
2.	State Excise	461.61	512.43	566.85	619.96	671.56	(+) 8.32
3.	Stamp Duty and Registration Fees	474.01	555.39	720.41	794.52	1,006.54	(+) 26.69
4.	Taxes and Duties on Electricity	160.19	354.76	145.42	396.16	269.65	(-) 31.93
5.	Taxes on Vehicles	282.53	208.65	249.40	535.37	527.66	(-) 1.44
6.	Other Taxes on Income and Expenditure-Tax on Professions, Trades, Callings and Employment	214.91	223.04	223.34*	229.89	237.43	(+) 3.28
7.	Other Taxes and Duties on Commodities and Services	165.12	163.68	287.33*	366.17	359.68	(-) 1.77
8.	Land Revenue	510.80	711.22	658.29	993.26	1,132.55	(+) 14.02
9.	Other Taxes	4.13	2.85	3.85	2.00	3.09	(+) 53.50
Total		5,944.72	6,534.48	7,046.40	8,767.91	9,924.46	(+) 13.19

* Since revised

1.1.2 Non-tax Revenue

The details of major non-tax revenue raised during the year 2004-05 along with the figures for the preceding four years are given below:

(Rupees in crore)

Sl. No.	Head of revenue	2000-01	2001-02	2002-03	2003-04	2004-05	Percentage of increase (+) / decrease (-) in 2004-05 over 2003-04
1.	Interest	673.60	122.90	102.75	110.11	589.31 ⁴	(+) 435.20
2.	Dairy Development	53.41	56.62	59.30	50.27	38.42	(-) 23.57
3.	Roads and Bridges	24.79	20.42	22.30	22.08	19.57	(-) 11.36
4.	Forestry and Wildlife	22.26	26.72	56.52	45.97	40.44	(-) 12.03
5.	Non-ferrous Mining and Metallurgical Industries	13.51	7.95	6.87	13.91	18.94	(+) 36.16
6.	Food, Storage and Warehousing	65.41	220.79	81.29	27.67	180.23	(+) 551.36
7.	Housing	7.73	7.93	9.94	11.12	13.96	(+) 25.54
8.	Medical and Public Health	45.91	45.63	48.62	47.71	71.51	(+) 49.88
9.	Education, Sports, Art and Culture	17.63	39.61	17.28	21.20	30.67	(+) 44.67
10.	Public works	6.16	5.52	4.78	6.39	7.29	(+) 14.08
11.	Police	54.75	60.99	64.30	44.69	56.85	(+) 27.20
12.	Others	229.37	160.80	180.38	204.72	278.47	(+) 36.02
Total :		1,214.53	775.88	654.33	605.84	1,345.66	(+) 122.11

⁴ Includes Rs.36.35 crore and Rs.27.62 crore by book adjustment per contra debit to 2701- Major and Medium Irrigation and 2711-Flood Control and Drainage respectively. Increase was due to larger collection of interest from public sector and other undertakings.

The reasons for variations in receipts during the year 2004-05 compared to those of the year 2003-04 as shown in the Finance Accounts are mainly due to larger collection of revenue in the cases of increase and less collection of revenue in the cases of decrease.

1.2 Initiative for Mobilisation of Additional Resources

In the budget for 2004-05, the Government neither introduced any new tax nor proposed enhancement of the existing rate of tax. The Government claimed better collection of tax and non-tax revenues by mobilization of State's own resource through improved method of tax collection. The Government's budget estimate for collection of tax and non-tax revenue was Rs.11,851 crore in 2004-05 against which actual collection was Rs.11,270 crore leaving a deficit in collection of Rs.581 crore. The shortfall was mainly due to less collection from State Excise, Land Revenue, other taxes and duties on commodities and services, and all non-tax revenues except interest receipts.

1.3 Analysis of budget preparation

As per provision of the Budget Manual, the Finance Department shall collect budget estimate and related information both for receipts and expenditure from the concerned administrative departments and prepare budget estimate of the State after necessary changes according to the policy of the Government. In the case of non-receipts of relevant budgetary proposals from the administrative departments, the Finance Department prescribes a guideline for preparing the budget estimate.

Scrutiny of relevant records revealed that the Finance Department did not receive budgetary materials from administrative departments for preparation of budget estimate for 2004-05 and accordingly prepared the budget estimate on the basis of its guidelines as under:

The budget estimate for tax receipts for 2004-05 was prepared with a growth rate of 18 per cent over the revised estimate for 2003-04. Similarly the budget estimate for non-tax receipts for 2004-05 was prepared with a growth rate of 30 per cent over the revised estimate for 2003-04.

Audit Report (Revenue Receipts) for the year ended 31 March 2005

The budget estimate for 2004-05 appeared to be more realistic in comparison to the previous four years which would be evident from the table below:

(Rupees in crore)

Year	Budget Estimate	Actuals	Percentage of variation of actual collection over budget estimate
Tax Revenue			
2000-01	6,908	5,945	(-) 13.94
2001-02	8,044	6,534	(-) 18.77
2002-03	8,275	7,046	(-) 14.85
2003-04	8,707	8,768	(+) 0.70
2004-05	10,448	9,924	(-) 5.02
Non-tax Revenue			
2000-01	815	1,215**	(+) 49.08
2001-02	1,009	776	(-) 23.09
2002-03	1,808	654	(-) 63.83
2003-04	1,144	606	(-) 47.02
2004-05	1,403	1,346	(-) 4.06

**** Loan of Rs.492.54 crore granted to WBSEB was contra credited to interest receipt.**

1.4 Variations between Budget estimates and actuals

The variations between the Budget estimates and actuals of revenue receipts for the year 2004-05 in respect of the principal heads of tax and non-tax revenue are given below:

(Rupees in crore)

Heads of Revenue	Budget estimates	Actuals	Variations excess(+) or shortfall(-)	Percentage of variation
Tax Revenue				
1. Sales Tax	5,836	5,716	(-) 120	(-) 2.06
2. State Excise	885	672	(-) 213	(-) 24.07
3. Land Revenue	1,260	1,133	(-) 127	(-) 10.08
4. Taxes on Vehicles	549	528	(-) 21	(-) 3.83
5. Stamp Duty and Registration Fees	953	1,006	(+) 53	(-) 5.56
6. Professions Tax	295	237	(-) 58	(-) 19.66
7. Electricity Duty	184	270	(+) 86	(+) 46.74
8. Other Taxes and Duties on commodities and services	482	359	(-) 122	(-) 25.31
9. Others	4	3	(+) 1	(+) 25.00
Total:	10,448	9,924	(-) 523	(-) 5.00
Non-Tax Revenue				
10. Forest Receipts	81	40	(-) 41	(-) 50.62
11. Interest Receipts	180	589	(+) 409	(+) 227.22
12. Dairy Development	105	38	(-) 67	(-) 63.00
13. Food Storage and Warehousing	222	180	(-) 42	(-) 18.92
14. Medical and Public Health	120	72	(-) 48	(-) 40.00
15. Education, Sports, Art and Culture	51	31	(-) 20	(-) 39.22
16. Public Works	7	7	--	--
17. Roads and Bridges	32	20	(-) 12	(-) 37.50
18. Police	113	57	(-) 56	(-) 49.56
19. Major and Medium Irrigation	25	4	(-) 21	(-) 84.00
20. Minor Irrigation	40	21	(-) 19	(-) 47.50
21. Others	427	287	(-) 140	(-) 32.77
Total:	1,403	1,346	(-) 57	(-) 4.06

The reasons for variation though called for in April 2005, have not been received (October 2005).

1.5 Analysis of collection

Break-up of total collection at pre-assessment stage and after regular assessment of sales tax, agricultural income tax, amusement tax for the year 2003-04 and the corresponding figures for the preceding two years as furnished by the Department is 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 ⁵	Percentage of column 3 to 7
1	2	3	4	5	6	7	8
Sales Tax	2002-03	4,157.00	34.51	Nil	14.78	4,176.73	100
	2003-04	4,766.86	64.75	12.68	104.14	4,740.15	100
	2004-05	5,572.88	81.23	23.95	33.95	5,644.11	99
Agricultural Income Tax	2002-03	1.46	0.97	Nil	0.10	2.33	63
	2003-04	1.30	0.76	0.04	0.43	1.67	78
	2004-05	1.17	0.40	Nil	0.17	1.40	84
Amusement Tax	2002-03	46.73	4.39	Nil	Nil	51.12	91
	2003-04	49.18	2.03	0.09	0.01	51.29	96
	2004-05	55.36	2.33	0.31	0.01	57.99	95

1.6 Cost of collection

The gross collection in respect of major revenue receipts, expenditure incurred on collection and the percentage of such expenditure to gross collection during the years 2002-03 to 2004-05 along with the relevant all India average percentage of expenditure on collection to gross collection were as follows:

(Rupees in crore)

Head of Revenue	Year	Collection	Expenditure on collection of revenue	Percentage of expenditure on collection	All India Average percentage of collection for the year 2003-04
Sales Tax	2002-03	4,191.51	73.53	1.75	1.15
	2003-04	4,831.00	73.84	1.52	
	2004-05	5,716.00	75.20	1.32	
State Excise	2002-03	566.85	37.61	6.63	3.81
	2003-04	620.00	38.53	6.21	
	2004-05	672.00	38.45	5.72	
Stamp Duty and Registration Fees	2002-03	720.41	35.54	4.93	3.66
	2003-04	794.00	35.26	4.44	
	2004-05	1,007.00	39.65	3.94	
Taxes on Vehicles	2002-03	249.40	8.40	3.37	2.57
	2003-04	535.00	8.83	1.65	
	2004-05	528.00	9.32	1.77	

⁵ The discrepancy in the net collection of revenue furnished by the department needs reconciliation with the Finance Accounts.

It would be seen from the above that the expenditure on collection under the respective heads is higher as compared to the national average except taxes on vehicles.

1.7 Collection of Sales Tax per assessee

The sales tax is the major source of revenue of the state contributing more or less 60 per cent of the total revenue collection. The collection of sales tax per assessee during the last five years as on 2004-05 as furnished by the Finance Department is tabled below:

Year	No. of assessees	Sales Tax Revenue (Rupees in crore)	Revenue/assessee (Rupees in lakh)
2000-01	1,79,011	3,671	2.05
2001-02	1,78,273	3,802	2.13
2002-03	1,85,050	4,192	2.27
2003-04	1,97,292	4,831	2.45
2004-05	2,20,305	5,716	2.59

1.8 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2005 in respect of some principal heads of revenue as furnished by the Departments amounts to Rs.1,718.04 crore of which in four cases Rs.83.76 crore out of Rs.1,249.35 crore were outstanding for more than five years as detailed in the following table:

(Rupees in crore)

Head of Revenue	Amount outstanding as on 31 March 2005	Amount outstanding for more than five years as on 31 March 2005
Sales Tax	1,187.26	48.93
Electricity Duty	468.69	Nil
Amusement Tax	25.52	14.35
Agricultural Income Tax	25.52	16.51
Excise Duty	11.05	3.97
Total:	1,718.04	83.76

1.9 Arrears in assessments

The details of cases pending assessment at the beginning of the year, cases becoming due for assessment during the year, cases disposed of during the year and number of cases pending finalisation at the end of each year during 2002-03 to 2004-05 as furnished by the Departments 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	Arrears in percentage (against total cases)
Sales Tax						
2002-03	1,64,936	1,64,673	3,29,609	1,74,576	1,55,033	47
2003-04	1,55,033	2,14,471	3,69,504	1,74,088	1,95,416	53
2004-05	1,95,416	1,62,071	3,57,487	1,73,289	1,84,198	52
Professions Tax						
2002-03	1,80,232	59,899	2,40,131	72,726	1,67,405	70
2003-04	1,67,405	38,955	2,06,360	54,224	1,52,136	74
2004-05	1,52,136	48,331	2,00,467	39,505	1,60,962	80
Electricity Duty						
2002-03	483	82	565	54	511	90
2003-04	511	56	567	512	55	10
2004-05	55	11	66	47	19	29
Amusements Tax						
2002-03	3,874	3,204	7,078	1,863	5,215	74
2003-04	5,215	3,709	8,924	2,575	6,349	71
2004-05	6,349	2,890	9,239	1,986	7,253	79
Agricultural Income Tax						
2002-03	2,097	564	2,661	416	2,245	84
2003-04	2,245	485	2,730	255	2,475	91
2004-05	2,475	495	2,970	324	2,646	89

It would be seen from the above table that percentage of cases pending disposal at the end of each financial year was significantly large.

1.10 Evasion of Tax

The details of cases of evasion of tax detected by the Finance and State Excise Departments, cases finalised and the demands for additional tax raised as reported by the Departments are given below:

Name of tax/duty	Cases pending as on 31 March 2004	Cases detected during 2004-05	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 2005
				No. of cases	Amount demanded (Rupees in crore)	
Sales Tax	25*	20	45	13	1.42	32
State Excise	7	Nil	7	Nil	Nil	7
Amusement Tax	21	8	29	9	Nil	20

* Revised figure as furnished by the Department

1.11 Refunds

The number of refund cases pending at the beginning of the year 2003-04, claims received during the year and refunds at the close of the year 2004-05, as reported by the departments were as follows:

(Rupees in lakh)

	Sales Tax		Amusement Tax		Agricultural Income Tax	
	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
Claims outstanding at the beginning of the year	162*	290.90	1	1.31	9	13.02
Claims received during the year	350	300.44	4	7.41	11	38.62
Refunds made during the year	300	378.51	1	1.40	8	16.56
Balance outstanding at the end of the year	212	212.83	4	7.32	12	35.08

* **Figure has since been revised by the Department**

1.12 Results of Audit

Test check of records of sales tax, land revenue, stamp duty and registration fees, motor vehicles tax, state excise, electricity duty, other tax receipts, forest receipts and other non-tax receipts conducted during the year 2004-05 revealed under-assessment/short levy/loss of revenue amounting to Rs.1,164.23 crore in 1,268 audit observations. During the course of the year the departments accepted under-assessment of Rs.691.60 crore in 709 audit observations of which 555 audit observations involving Rs.687.08 crore were pointed out in audit during 2004-05 and the rest in earlier years and Rs.71.27 lakh has been recovered. No replies have been received in respect of remaining cases.

This Report contains 45 paragraphs including one review relating to non/short levy of taxes, duties, interest and penalties etc., involving Rs.554.93 crore. The Departments accepted audit observations involving Rs.442.16 crore of which Rs.20.69 lakh had been recovered. The departments have contested paragraphs involving Rs.24.59 crore and no reply has been furnished in other cases.

In respect of observations not accepted by the Department, gist of reasons for Department's non-acceptance has been included in the related paragraph itself

along with suitable rebuttal. However, replies from the Government has not been received (October 2005).

1.13 Departmental Audit Committee Meetings

For prompt settlement of very old outstanding Inspection Reports through discussion among senior officers of concerned Administrative Department, the Finance Department and the officers of the office of the Accountant General, West Bengal, Departmental Audit Committees were constituted by the Government in the year 1985.

For this purpose meetings of Audit Committees consisting of the Secretary of the Administrative Department concerned, a senior officer of the Finance Department not below the rank of Joint Secretary and representative of the office of the AG, West Bengal should be convened by the Administrative Department concerned.

During the last three years total number of meetings held and number of paras settled are detailed below:

(Rupees in lakh)

Year	Name of the Department	Number of meeting(s) held	Number of paragraphs settled	Money Value of the paragraphs settled
2002-03	Public Works	1	Nil	Nil
2003-04	Public Works	1	Nil	Nil
	Forest	1	Nil	Nil
2004-05	Public Works	1	Nil	Nil
	State Excise	1	16	16.87

The above table shows that out of total eight Departmental Audit Committees only three Committees held their meetings during last three years. Out of those three, Audit Committee on State Excise settled 16 audit observations involving money value of Rs.16.87 lakh and other two Committees held the meeting only without settling any audit observation. The other departments did not hold Audit Committee Meeting till October 2005 although reminded several times.

1.14 Failure of senior officials to enforce accountability and protect interest of the Government

Accountant General (Receipt, Works and Local Bodies Audit), West Bengal arranges periodical inspection of Government Departments to test check the

Audit Report (Revenue Receipts) for the year ended 31 March 2005

transactions and verify the maintenance of important accounting and other records as per prescribed rules and procedures. These inspections are followed up with Inspections Reports (IRs). When important irregularities are detected during inspection but not settled on the spot, these are included in IRs issued to the heads of offices inspected with copies to next higher authorities for taking prompt corrective action. Government have provided that first replies to the IRs may be furnished within three weeks of receipt thereof by the heads of offices. The heads of offices/ Government are required to comply with the observations contained in the IRs and rectify the defects and omissions promptly and report their compliance to the Office of the Accountant General within two months from the dates of issue of the IRs. Serious irregularities are also brought to the notice of the Heads of the Departments by the office of the AG.

Inspection Reports issued up to December 2004 disclosed that 3,322 paragraphs involving money value of Rs.1,352.76 crore relating to 1,092 IRs remained outstanding at the end of June 2005. Of these, 192 IRs containing 377 paragraphs involving money value of Rs.52.86 crore had not been settled for more than 10 years by the Finance Department in respect of sales tax, amusements tax, agricultural income tax, professions tax, electricity duty and stamp duty and registration fees, by the Forest Department in respect of forest receipts, by the Commerce and Industries Department in respect of mines and minerals, by the Transport Department in respect of taxes on motor vehicles, by the Land and Land Reforms Department in respect of land revenue and other Departments in respect of other departmental receipts. Even the first replies, required to be received from the heads of offices within three weeks from the date of issue of the IRs, were not received in respect of 1,686 paragraphs of 442 IRs issued between March 1984 and December 2004. As a result, the serious irregularities commented upon in these IRs had not been settled as of 30 June 2005.

Department-wise break-up of IRs and audit observations outstanding as on 30 June 2005 is given below:

(Rupees in crore)

Sl. No.	Department	Position of Inspection Reports issued up to December 2004 but not settled at the end of June 2005			Position of Inspection Reports and paragraphs not settled for more than 10 years			Position of Inspection Reports in respect of which first reply not received		
		No. of IRs	No. of Paragraphs	Money value	No. of IRs	No. of Paragraphs	Money value	No. of IRs	No. of Paragraphs	Earliest year to which IR relates
1	Finance									
	(a) Sales Tax	146	664	41.69	5	27	0.50	55	520	2000-01
	(b) Professions Tax	112	292	14.60	32	41	4.3	23	125	2000-01
	(c) Stamp Duty and Registration Fees	263	429	37.87	24	36	1.03	120	153	1995-96
	(d) Electricity Duty	35	95	150.67	12	19	1.90	13	50	1998-99
	(e) Agricultural Income Tax	17	25	1.84	2	5	0.03	6	9	1992-93
	(f) Amusements Tax	65	126	20.35	18	23	0.48	22	47	1985-86
(g) Luxury Tax	14	22	0.58	Nil	Nil	Nil	9	9	2002-03	
2.	Forest									
	Forest Receipts	101	213	61.69	12	15	0.54	48	188	1996-97
3.	Commerce and Industries									
	Mines and Minerals	59	191	19.40	12	26	0.59	28	150	1992-93
4.	Land and Land Reforms									
	Land Revenue	87	460	145.27	33	98	13.45	30	180	1991-92
5.	Excise									
	State Excise	52	163	48.23	1	1	10.07	19	63	1992-93
6.	Transport									
	Motor Vehicles	37	380	12.71	27	57	0.50	43	123	2000-01
7.	Other									
	Departmental Receipts	104	262	797.86	14	29	19.47	26	69	1994-95
	Total	1,092	3,322	1,352.76	192	377	52.86	442	1,686	

The above position indicates the failure of departmental offices to initiate action in regard to the defects, omissions and irregularities pointed out in the IRs of the AG. The Principal Secretaries/Secretaries of the Departments, who were informed of the position through half-yearly reports, also failed to ensure that the concerned officers took prompt and timely action.

1.15 Settlement of Paragraphs of the Audit Reports

The State Legislature constitute a committee on Public Accounts (PAC) for discussion of all the paragraphs of the Receipt Audit Reports after laying of the reports in the State Legislature and to recommend comments for compliance by the Government. Normally 20 *per cent* of the total numbers of paragraphs of the Audit Report are selected every year for such discussion on the basis of questionnaires to the replies of the Government. The remaining paragraphs not selected for discussion are disposed of on the basis of replies of Government only.

The number of selected and unselected paragraphs in respect of which explanatory notes have not been furnished by the Government stood at 32 and 751 + 422 (Part)⁶ respectively.

With the passage of time the outstanding paragraphs are losing the attention of the Government on account of non-availability of relevant records etc. and remain unsettled for want of specific replies of the Government. This inaction on the part of Government had an adverse impact on Government revenue :

- A total number of 59 unselected paragraphs and 232 sub-paragraphs of Sales Tax relating to Audit Report for 1982-83 to 1991-92 had been lying unsettled in the absence of any concrete measures to be taken by the Sales Tax authorities of the State Government. This inaction on the part of the State Government even after a lapse of 13 to 22 years from the year of their inclusion in the Audit Reports has made all the cases to become barred by limitation of time as per provisions of the Act/Rule for the purpose of re-assessment or review. As a result a total revenue of Rs.95.11 crore turned into loss of revenue.

The matter was reported to Government in March, 2005; their reply has not been received (October 2005).

1.16 Follow up on Audit Reports-summarised position

As per the Rules of Procedure of the Committee on Public Accounts of the West Bengal Legislative Assembly (Internal Working) framed in 1997, the

⁶ Unselected Paragraphs of Audit Reports for the years 1981-82 to 1991-92 have since been included in the outstanding list awaiting replies from Government.

concerned Department shall take necessary steps to send its Action Taken Notes (ATN) on the recommendations contained in the Report of the Public Accounts Committee (PAC) on the Audit Report within six months from the date of its presentation to the House. The position of outstanding ATNs due from the departments is shown below:

Particulars of the PAC Report	Date of presentation in the Assembly	Name of the department	Year of Audit Report	No. of ATNs due
Sixth Report of 1987-88	20 April 1988	Excise	1978-79	3
			1980-81	3
Seventeenth Report of 1988-89	5 May 1989	Irrigation and Waterways	1978-79	3
			1983-84	1
Twentysecond Report of 1990-91	26 March 1991	Transport	1979-80	1
			1980-81	1
Second Report of 1991-92	9 April 1992	Board of Revenue	1980-81	4
			1982-83	1
			1983-84	1
			1984-85	1
Seventh Report of 1991-93	23 March 1993	Finance	1983-84	1
Seventeenth Report 1993-94	31 March 1994	Land and Land Reforms	1981-82	1
			1985-86	2
			1986-87	2
Twentysecond Report of 1994-95	17 April 1995	Excise	1984-85	2
Twentyfifth Report of 1994-96	1 August 1995	Transport	1983-84	1
		Home (Police)	1988-89	1
Seventeenth Report of 1998-99	28 June 1999	Land and Land Reforms	1988-89	1
			1990-91	1
			1992-93	1
Twentyninth Report of 1999-2000	2 December 1999	Irrigation and Waterways	1990-91	1
Eighth Report of 2001-2002	8 July 2002	Forest	1996-97	2
Sixteenth Report of 2002-03	8 July 2003	Finance	1997-98	1
			1998-99	2
Twenty second Report of 2003-04	7 July 2004	Finance	1998-99	8
Total :				46

Department failed to submit ATNs within six months in respect of 46 paragraphs included in the Audit Reports upto the year ended March 1999.