

CHAPTER I GENERAL

1.1 Trend of revenue

The tax and non-tax revenue raised by the Government of West Bengal 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 given below:

(Rupees in crore)

Receipts		2002-03	2003-04	2004-05	2005-06	2006-07
I.	Revenue raised by the State Government					
	• Tax revenue	7,046.40	8,767.91	9,924.46	10,388.38	11,694.77
	• Non-tax revenue	654.33	605.84	1,345.66	1,018.81	1,248.76
	Total	7,700.73	9,373.75	11,270.12	11,407.19	12,943.53
II.	Receipts from the Government of India					
	• State's share of net proceeds of divisible Union taxes	4,586.74	5,341.65	6,384.89	6,668.33	8,505.60 ¹
	• Grants-in-aid	2,237.98	1,893.10	2,263.18	5,650.37 [#]	4,379.18
	Total	6,824.72	7,234.75	8,648.07	12,318.70	12,884.78
III.	Total receipts of the State Government (I+II)	14,525.45	16,608.50	19,918.19	23,725.89	25,828.31
IV.	Percentage of I to III	53	56	57	48	50

The above table indicates that during the year 2006-07, the revenue raised by the State Government was 50 per cent of the total revenue receipts (Rs. 25,828.31 crore) against 48 per cent in the preceding year. The balance 50 per cent of receipts during 2006-07 was from the Government of India.

¹ Figures under the 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, 0045 - Other taxes and duties on commodities and services - '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.

[#] The steep increase in grants-in-aid was mainly attributable to

- (i) increase in non-plan grants of Rs. 2,576.62 crore of which grants to cover revenue deficit of Rs. 2,438.90 crore and Rs. 139.10 crore as compensation to states for revenue loss due to introduction of VAT;
- (ii) increase in grants for State plan schemes on Accelerated Power Development Reforms Programme of Rs. 282.50 crore;
- (iii) increase in grants for centrally sponsored scheme mainly due to payment of excess grant under Accelerated Rural Water Supply Programme of Rs. 68.70 crore, Integrated Child Development Scheme of Rs. 133.10 crore and Rs. 282.70 crore under National Programme of Nutritional Support to Primary Education.

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1.1.1 Tax revenue

The following table presents the details of the tax revenue raised 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.	• Sales tax	3,668.41	4,276.12	5,086.33	5,394.81	6,279.83	(+) 16.41
	• Central sales tax	523.10	554.46	629.97	713.97	799.20	(+) 11.94
2.	State excise	566.85	619.96	671.56	743.46	817.36	(+) 9.94
3.	Stamp duty and registration fees	720.41	794.52	1,006.54	1,177.59	1,258.57	(+) 6.88
4.	Taxes and duties on electricity	145.42	396.16	269.65	382.46	526.35	(+) 37.62
5.	Taxes on vehicles	249.40	535.37	527.66	537.56	508.97	(-) 5.32
6.	Other taxes on income and expenditure-tax on professions, trades, callings and employment	223.34	229.89	237.43	249.15	264.85	(+) 6.30
7.	Other taxes and duties on commodities and services	287.33	366.17	359.68	269.36	284.73	(+) 5.71
8.	Land revenue	658.29	993.26	1,132.55	917.11	952.69	(+) 3.88
9.	Other taxes	3.85	2.00	3.09	2.91	2.22	(-) 23.71
	Total	7,046.40	8,767.91	9,924.46	10,388.38	11,694.77	(+) 12.58

The reasons for variations in receipts for 2006-07 from those of 2005-06 in respect of the principal heads of revenue were as follows:

- **Sales tax:** The increase (16.41 *per cent*) was mainly due to increase in number of registered dealers which rose by 29,602 during the year 2006-07 and collection of amount from one time settlement of disputed cases pending at various stages of appeal.
- **Taxes and duties on electricity:** The increase (37.62 *per cent*) was mainly due to enhanced collection of electricity duty by two major licensees.

1.1.2 Non-tax revenue

The following table presents the details of major non-tax revenue raised during the years 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	102.75	110.11	589.31	378.08	683.66 ²	(+) 80.82
2.	Dairy development	59.30	50.27	38.42	26.44	22.25	(-) 15.85
3.	Roads and bridges	22.30	22.08	19.57	19.98	18.11	(-) 9.36
4.	Forestry and wildlife	56.52	45.97	40.44	38.61	40.87	(+) 5.85
5.	Non-ferrous mining and metallurgical industries	6.87	13.91	18.94	19.88	11.56	(-) 41.85
6.	Food, storage and warehousing	81.29	27.67	180.23	191.50	87.67	(-) 54.22
7.	Housing	9.94	11.12	13.96	9.67	10.43	(+) 7.86
8.	Medical and public health	48.62	47.71	71.51	53.16	68.13	(+) 28.16
9.	Education, sports, art and culture	17.28	21.20	30.67	22.64	16.22	(-) 28.36
10.	Public works	4.78	6.39	7.29	6.73	5.42	(-) 19.47
11.	Police	64.30	44.69	56.85	57.05	71.33	(+) 25.03
12.	Others	180.38	204.72	278.47	195.07	213.11	(+) 9.25
Total		654.33	605.84	1,345.66	1,018.81	1,248.76	(+) 22.57

The reasons for variations in receipts for 2006-07 from those of 2005-06 in respect of the principal heads of revenue were as follows:

- **Interest receipts:** The increase (80.82 *per cent*) was mainly due to larger receipts of interest from public sector and other undertakings.
- **Police receipts:** The increase (25.03 *per cent*) was mainly due to larger receipts from fees, fines and other receipts.
- **Medical and public health:** The increase (28.16 *per cent*) was mainly due to larger receipts from hospital services and ESI schemes.

1.2 Initiative for mobilisation of additional resources

In the budget for the year 2006-07, the Government had emphasised the need for reducing deficit and protecting plan expenditure through mobilisation of additional resources by introducing a modified scheme for settlement of disputes of sales tax till August 2006, enhancing the rate of sales tax on some commodities and by simplifying the procedure of payment/filing of tax return etc. Additional resource of Rs. 46 crore comprising Rs. 34 crore from sales tax, Rs. 10 crore from profession tax and Rs. 2 crore from luxury tax was estimated to be raised in the budget for the year 2006-07. The Government also expected that tax compliance would be made easier through a modern and improved tax administration. The budget estimate (BE) for collection of tax and non-tax revenue in 2006-07 was Rs. 13,970 crore against which the actual

² Includes Rs. 124.66 lakh, Rs. 3,102.55 lakh and Rs. 3,520.62 lakh by book adjustment per contra debit "2701-Major and medium irrigation", "2711 - Flood control and drainage" and "2700 - Major irrigation" respectively.

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collection was Rs. 12,944 crore only, indicating a shortfall in collection of revenue of Rs. 1,026 crore (7.34 per cent) against the estimated revenue. The shortfall was mainly due to less collection from sales tax, motor vehicles tax, profession tax, other taxes and duties on commodities and services and non-tax revenue except interest receipts, police receipts and receipts from minor irrigation.

1.3 Variations between budget estimates and actuals

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

(Rupees in crore)

Sl. No.	Heads of revenue	Budget estimates	Actuals	Variations excess (+) or shortfall (-)	Percentage of variation
	Tax revenue				
1.	Sales tax	7,622	7,079	(-) 543	(-) 7.12
2.	State excise	870	817	(-) 53	(-) 6.09
3.	Land revenue	895	953	(+) 58	(+) 6.48
4.	Taxes on vehicles	760	509	(-) 251	(-) 33.03
5.	Stamp duty and registration fees	1,340	1,259	(-) 81	(-) 6.04
6.	Profession tax	300	265	(-) 35	(-) 11.67
7.	Electricity duty	480	526	(+) 46	(+) 9.58
8.	Other taxes and duties on commodities and services	455	285	(-) 170	(-) 37.36
9.	Agricultural income tax	2	1	(-) 1	(-) 50
10.	Others	2	1	(-) 1	(-) 50
Total		12,726	11,695	(-) 1,031	(-) 8.10
Non-tax revenue					
11.	Forest receipts	51	41	(-) 10	(-) 19.61
12.	Interest receipts	280	684	(+) 404	(+) 144.29
13.	Dairy development	49	22	(-) 27	(-) 55.10
14.	Food storage and warehousing	203	88	(-) 115	(-) 56.65
15.	Medical and public health	123	68	(-) 55	(-) 44.72
16.	Education, sports, art and culture	38	16	(-) 22	(-) 57.89
17.	Public works	9	5	(-) 4	(-) 44.44
18.	Roads and bridges	25	18	(-) 7	(-) 28
19.	Police	124	213	(+) 89	(+) 71.77
20.	Major and medium irrigation	5	7	(+) 2	(+) 40
21.	Minor irrigation	27	19	(-) 8	(-) 29.63
22.	Others	311	68	(-) 243	(-) 78.13
Total		1,245	1,249	(+) 4	(+) 0.32

The reasons for variation between BEs and actuals as furnished by the departments concerned were as follows:

- **Motor vehicles tax:** Realisation of one time tax for five years on private four wheelers and difference of life time tax and one time tax on two wheelers on existing vehicles was almost completed by the end of the first quarter of 2005-06. As there was hardly any scope for realisation of such tax from existing four/two wheelers, the collection of tax decreased.

- **Agricultural income tax:** The decrease in collection was due to losses incurred by most of the tea companies in West Bengal and grant of exemption of agricultural income tax by the Government.

- **Receipts from minor irrigation:** The decrease in collection was due to shortage of man power and apathy of cultivators to pay the tax.

The other departments did not inform (September 2007) the reasons for variation despite being requested (June 2007).

1.4 Analysis of collection

The break-up of the total collection at pre-assessment stage and after regular assessment of sales tax, agricultural income tax, amusement tax for the year 2006-07 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 ³	Percentage of column 3 to 7
1	2	3	4	5	6	7	8
Sales tax	2004-05	5,572.88	81.23	23.95	33.95	5,644.11	99
	2005-06	5,919.51	86.28	25.44	36.10	5,995.13	99
	2006-07	6,993.04	94.57	31.03	39.62	7,079.02	99
Agricultural income tax	2004-05	1.17	0.40	Nil	0.17	1.40	84
	2005-06	2.04	0.26	Nil	0.78	1.52	134
	2006-07	0.95	0.17	0.03	0.10	1.05	90
Amusement tax	2004-05	55.36	2.33	0.31	0.01	57.99	95
	2005-06	57.19	8.51	0.11	7.11	58.70	97
	2006-07	59.09	7.72	0.09	0.03	66.87	88

Thus, in case of amusement tax, the percentage of tax collected before regular assessments declined from 95 to 88 *per cent* reflecting decline in voluntary compliance with the provisions of Acts and Rules. In case of agricultural income tax, the percentage increased showing improvement in compliance with the Acts and Rules. The position in respect of the Sales Tax Department remained unchanged.

1.5 Cost of collection

The gross collection in respect of the major revenue receipts, expenditure incurred on collection and the percentage of such expenditure to gross collection during the years 2004-05 to 2006-07 along with the relevant all India average percentage of expenditure on collection to gross collection were as follows:

³ The discrepancy in the net collection of revenue furnished by the department with that in the Finance Accounts needs reconciliation.

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(Rupees in crore)

Head of revenue	Year	Gross collection	Expenditure on collection	Percentage of expenditure to gross collection	All India average percentage of expenditure on collection for the year 2005-06
Sales tax	2004-05	5,716.00	75.20	1.32	0.91
	2005-06	6,109.00	80.10	1.31	
	2006-07	7,079.00	83.79	1.18	
State excise	2004-05	672.00	38.45	5.72	3.40
	2005-06	743.00	39.38	5.30	
	2006-07	817.00	42.38	5.19	
Stamp duty and registration fees	2004-05	1,007.00	39.65	3.94	2.87
	2005-06	1,178.00	42.94	3.65	
	2006-07	1,259.00	44.97	3.57	
Taxes on vehicles	2004-05	528.00	9.32	1.77	2.67
	2005-06	538.00	9.70	1.80	
	2006-07	509.00	9.89	1.94	

The above table indicates that the percentage of expenditure on collection in respect of sales tax, state excise and stamp duty and registration fees was higher than the all India average cost of collection while in case of taxes on vehicles, it was lower.

1.6 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2007 in respect of some principal heads of revenue as furnished by the departments amounts to Rs. 1,512.25 crore, of which Rs. 90.23 crore was outstanding for more than five years as mentioned in the following table:

(Rupees in crore)

Head of revenue	Amount outstanding as on 31 March 2007	Amount outstanding for more than five years as on 31 March 2007
Sales tax	1,432.72	58.13
Amusement tax	40.99	15.62
Agricultural income tax	22.66	11.08
Excise duty	15.88	5.40
Total	1,512.25	90.23

1.7 Arrears in assessments

The details of pending assessment cases at the beginning of the year, cases becoming due for assessment during the year, cases disposed during the year and number of cases pending at the end of each year during 2004-05 to 2006-07 as furnished by the departments are mentioned 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						
2004-05	1,95,416	1,62,071	3,57,487	1,73,289	1,84,198	52
2005-06	1,84,198	1,30,038	3,14,236	1,45,160	1,69,076	54
2006-07	1,69,076	80,077	2,49,153	1,34,054	1,15,099	46
Profession tax						
2004-05	1,52,136	48,331	2,00,467	39,505	1,60,962	80
2005-06	1,60,962	61,765	2,22,727	90,614	1,32,113	59
2006-07	1,32,113	54,536	1,86,649	51,514	1,35,135	72
Amusement tax						
2004-05	6,349	2,890	9,239	1,986	7,253	79
2005-06	7,253	3,872	11,125	3,085	8,040	72
2006-07	8,040	3,126	11,166	2,499	8,667	78
Agricultural income tax						
2004-05	2,475	495	2,970	324	2,646	89
2005-06	2,646	467	3,113	553	2,560	82
2006-07	2,560	665	3,225	676	2,549	79

Thus, the percentage of cases pending disposal at the end of each financial year was between 46 and 89 *per cent*. Immediate action needs to be taken to finalise the pending sales tax assessment cases as value added tax has been introduced in the state from 2005-06. The department may initiate concrete steps to complete the pending assessments within a definite time frame.

1.8 Evasion of tax

The details of cases of evasion of tax detected, cases finalised and the demands for additional tax raised as reported by the departments is mentioned below:

Name of tax/duty	Cases pending as on 31 March 2006	Cases detected during 2006-07	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 2007
				No. of cases	Amount demanded	
Sales tax	9	27	36	20	1.10	16
State excise	6 ⁴	Nil	6	Nil	Nil	6
Amusement tax	19	14	33	4	NA*	29

* Not available.

⁴ As per revised figure received from the department.

1.9 Refunds

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

	Sales tax		Amusement tax		Agricultural income tax	
	No. of cases	Amount (Rs. in crore)	No. of cases	Amount (Rs. in crore)	No. of cases	Amount (Rs. in crore)
Claims outstanding at the beginning of the year	233	2.34	Nil ⁵	Nil	19	3.34
Claims received during the year	407	3.63	2	0.03	22	2.52
Refunds made during the year	356	4.57	2	0.03	6	0.10
Balance outstanding at the end of the year	284	1.40	Nil	Nil	35	5.76

1.10 Results of audit

Test check of the 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 2006-07 revealed underassessment/short levy/loss of revenue amounting to Rs. 3,103.67 crore in 777 audit observations. During the course of the year, the departments accepted Rs. 429.05 crore in 431 audit observations of which 322 audit observations involving Rs. 409.15 crore were pointed out in audit during 2006-07 and the rest in earlier years. Rs. 9.41 crore was recovered at the instance of audit. No replies have been received in respect of the remaining cases.

This Report contains 56 paragraphs including three reviews relating to non/short levy of taxes, duties, interest and penalties etc., involving Rs. 2,483.81 crore. The departments accepted audit observations involving Rs. 1,008.60 crore of which Rs. 33.15 lakh had been recovered. The departments have contested paragraphs involving Rs. 518.80 crore and no reply has been furnished in other cases.

In respect of the observations not accepted by the department, gist of the reasons for department's non-acceptance has been included in the related paragraph itself along with further comments of audit. Replies from the Government have not been received (September 2007).

1.11 Status of recovery against audit observations accepted by the Government

A review of the replies of the Government to the paragraphs of the Audit Reports for the last five years from 2001-02 to 2005-06, shows that against the revenue effect of Rs. 1,372.33 crore of the audit observations accepted by the departments, the actual recovery is extremely low at Rs. 160.57 crore only

⁵ As per revised figure received from the department.

(11.70 per cent of the amount accepted). A year-wise break-up of the recovery of revenue till October 2007 is mentioned below:

(Rupees in crore)

Year of Audit Report	Revenue effect of the Audit Report	Amount accepted by the departments	Amount recovered
2001-02	133.89	125.27	130.56 ⁶
2002-03	204.77	150.96	0.29
2003-04	1,335.20	483.13	29.44
2004-05	554.93	442.16	0.21
2005-06	711.36	170.81	0.07
Total	2,940.15	1,372.33	160.57

1.12 Departmental audit committee meetings

For prompt settlement of very old outstanding inspection reports (IRs) through discussion among senior officers of the 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. The concerned administrative department is required to convene meetings of these audit committees comprising 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 Accountant General, West Bengal.

The total number of meetings held and number of paragraphs settled during the last three years are mentioned below:

(Rupees in crore)

Year	Name of the department	Number of meeting(s) held	Number of paragraphs settled	Money value of the paragraphs settled
2004-05	Public works	1	Nil	Nil
	State excise	1	16	0.17
2005-06	State excise	2	45	2.17
2006-07	State excise	1	59	2.83

Thus, out of eight departmental audit committees, only one committee held meetings regularly during the last three years and settled 120 paragraphs involving money value of Rs. 5.17 crore. The other departments did not hold any audit committee meeting till September 2007 despite several reminders.

1.13 Failure to enforce accountability and protect interest of the Government

Accountant General (Receipt, Works and Local Bodies Audit), West Bengal arranges periodical inspection of the Government departments to test check the transactions and verify the maintenance of important accounts and other records as per the prescribed rules and procedures. These inspections are followed up with IRs. Important irregularities are included in IRs issued to the

⁶ Includes recovery made by the offices not covered by audit in similar nature of cases.

heads of offices inspected with copies to the next higher authorities for taking prompt corrective action. The Government have provided that first replies to the IRs should be furnished within three weeks of receipt thereof by the heads of offices. The heads of the 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 Accountant General.

Inspection reports issued upto December 2006 disclosed that 2,886 paragraphs involving Rs. 784.32 crore relating to 1,059 IRs remained outstanding at the end of June 2007. Of these, 257 IRs containing 445 paragraphs involving Rs. 58.56 crore had not been settled for more than 10 years by the Finance Department in respect of sales tax, amusements tax, agricultural income tax, profession tax, electricity duty and stamp duty and registration fees, by the Forest Department in respect of forest receipts, by the Land and Land Reforms/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 were not received in respect of 1,752 paragraphs of 467 IRs issued between August 1987 and December 2006. As a result, the serious irregularities commented upon in these IRs remained unattended as on 30 June 2007.

Department wise break-up of the IRs and audit observations outstanding as on 30 June 2007 is mentioned below:

(Rupees in crore)

Sl. No.	Department	Position of IRs issued up to December 2006 but not settled at the end of June 2007			Position of IRs and paragraphs not settled for more than 10 years			Position of IRs in respect of which even the first reply has not been 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									
	Sales tax	116	555	59.92	10	18	0.38	78	421	2000-01
	Profession tax	88	218	13.09	21	28	3.95	26	135	2000-01
	Stamp duty and registration fees	271	425	28.86	41	50	2.52	141	216	1995-96
	Electricity duty	51	89	144.39	21	28	3.11	4	20	1998-99
	Agricultural income tax	17	25	1.84	3	6	0.04	5	6	1992-93
	Amusement tax	67	123	20.45	21	30	0.96	22	47	1987-88
	Luxury tax	17	25	0.69	-	-	-	11	11	2002-03
2.	Forest									
	Forest receipts	106	260	65.50	22	31	0.13	48	193	1995-97
3.	Land and Land Reforms/Commerce and Industries									
	Mines and minerals	72	235	21.76	20	38	1.05	28	165	1992-93
4.	Land and Land Reforms									
	Land revenue	95	549	148.25	41	130	15.40	33	289	1992-93
5.	Excise									
	State excise	43	118	69.96	1	1	10.07	24	109	1992-93
6.	Transport									
	Motor vehicles	13	43	1.80	23	28	0.17	13	43	2000-01
7.	Other									
	Departmental receipts	103	221	207.81	33	57	20.78	34	97	1994-95
	Total	1,059	2,886	784.32	257	445	58.56	467	1,752	-

The above indicates the failure of the departmental officials in initiating action in regard to defects, omissions and irregularities pointed out in the IRs by the Accountant General. 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.

1.14 Settlement of paragraphs of the Audit Reports

The State Legislature have constituted 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

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paragraphs not selected for discussion are disposed only on the basis of replies of the Government.

The number of selected and unselected paragraphs in respect of which explanatory notes have not been furnished by the Government stood at 46 and 821 + 446 (Part)⁷ respectively.

This inaction on the part of the Government would have an adverse impact on the revenues realisable.

1.15 Follow-up on Audit Reports - summarised position

As per the Rules of Procedure of the PAC of the West Bengal Legislative Assembly (Internal Working) framed in 1997, the concerned department shall take necessary steps to send its action taken notes (ATN) on the recommendations contained in the Report of the 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 mentioned 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 1980-81	3 3
Seventeenth Report of 1988-89	5 May 1989	Irrigation and Waterways	1978-79 1983-84	3 1
Twenty second Report of 1990-91	26 March 1991	Transport	1979-80 1980-81	1 1
Second Report of 1991-92	9 April 1992	Board of Revenue	1980-81 1982-83 1983-84	4 1 1
Seventh Report of 1991-93	23 March 1993	Finance	1983-84	1
Seventeenth Report 1993-94	31 March 1994	Land and Land Reforms	1985-86 1986-87	2 2
Twenty second Report of 1994-95	17 April 1995	Excise	1984-85	2
Twenty fifth Report of 1994-96	1 August 1995	Transport Home (Police)	1983-84 1988-89	1 1
Seventeenth Report of 1998-99	28 June 1999	Land and Land Reforms	1988-89 1992-93	1 1
Twenty ninth Report of 1999-2000	2 December 1999	Irrigation and Waterways	1990-91	1
Sixteenth Report of 2002-03	8 July 2003	Finance	1997-98 1998-99	1 2
Twenty second Report of 2003-04	7 July 2004	Finance	1998-99	8
Thirty fifth Report of 2004-05	8 July 2005	Land and Land Reforms	1999-2000	5
Total				46

The departments, thus, failed to submit ATNs within six months in respect of 46 paragraphs included in the Audit Reports upto the year ended March 2000.

⁷ Sub-paragraphs of Audit Reports for the years 1981-82 to 1991-92 which remained unselected have since been included in the outstanding list awaiting replies from the Government.