

CHAPTER I GENERAL

1.1 Trend of Revenue Receipts

The tax and non-tax revenue raised by the Government of West Bengal during the year 2003-04, 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:

		<i>(Rupees in crore)</i>				
Receipts		1999-2000	2000-01	2001-02	2002-03	2003-04
I.	Revenue raised by the State Government					
(a)	Tax Revenue	5,100.83	5,944.72	6,534.48	7,046.40*	8,767.91
(b)	Non-tax Revenue	587.22	1,214.53	775.88	654.33	605.84
	Total:	5,688.05	7,159.25	7,310.36	7,700.73	9,373.75
II.	Receipts from the Government of India					
(a)	State's share of net proceeds of divisible Union taxes	2,984.41	4,208.44	4,289.37	4,586.74*	5,341.65 ¹
(b)	Grants-in-aid	1,538.64	3,154.49	2,938.69	2,237.98	1,893.10
	Total:	4,523.05	7,362.93	7,228.06	6,824.72	7,234.75
III.	Total Receipts of the State Government (I+II)	10,211.10	14,522.18	14,538.42	14,525.45	16,608.50²
IV.	Percentage of I to III	56	49	50	53	56

** 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.*

1.1.1 Tax Revenue

The details of the tax revenue raised during the year 2003-04 along with the figures for the preceding four years are given below:

¹ 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 2003-04.

² 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 2004

(Rupees in crore)							
Sl.No.	Head of revenue	1999-2000	2000-01	2001-02	2002-03	2003-04	Percentage of increase(+)/decrease (-) in 2003-04 over 2002-03
1.	(a) Sales Tax	3,158.41	3,377.05	3,499.80	3,668.41	4,276.12	(+)16.57
	(b) Central Sales Tax	270.38	294.37	302.66	523.10	554.46	(-)6.00
2.	State Excise	442.85	461.61	512.43	566.85	619.96	(+)9.37
3.	Stamp Duty and Registration Fees	411.72	474.01	555.39	720.41	794.52	(+)10.29
4.	Taxes and Duties on Electricity	145.13	160.19	354.76	145.42	396.16	(+)172.42
5.	Taxes on Vehicles	185.57	282.53	208.65	249.40	535.37	(+)114.66
6.	Other Taxes on Income and Expenditure-Tax on Professions, Trades, Callings and Employment	192.19	214.91	223.04	223.34*	229.89	(+)2.93
7.	Other Taxes and Duties on Commodities and Services	135.96	165.12	163.68	287.33*	366.17	(+)27.44
8.	Land Revenue	148.44	510.80	711.22	658.29	993.26	(+)50.88
9.	Other Taxes	10.18	4.13	2.85	3.85	2.00	(-)48.05
Total		5,100.83	5,944.72	6,534.48	7,046.40	8,767.91	(+)24.43

* Since revised

1.1.2 Non-tax Revenue

The details of major non-tax revenue raised during the year 2003-04 along with the figures for the preceding four years are given below:

(Rupees in crore)							
Sl. No.	Head of revenue	1999-2000	2000-01	2001-02	2002-03	2003-04	Percentage of increase (+) / decrease (-) in 2003-04 over 2002-03
1.	Interest	110.08	673.60	122.90	102.75	110.11	(+)7.16
2.	Dairy Development	59.47	53.41	56.62	59.30	50.27	(-)15.23
3.	Roads and Bridges	16.64	24.79	20.42	22.30	22.08	(-)0.99
4.	Forestry and Wildlife	24.01	22.26	26.72	56.52	45.97	(-)18.67
5.	Non-ferrous Mining and Metallurgical Industries	14.49	13.51	7.95	6.87	13.91	(+)102.47
6.	Food, Storage and Warehousing	67.22	65.41	220.79	81.29	27.67	(-)65.96
7.	Housing	7.39	7.73	7.93	9.94	11.12	(+)11.87
8.	Medical and Public Health	60.41	45.91	45.63	48.62	47.71	(-)1.87
9.	Education, Sports, Art and Culture	6.87	17.63	39.61	17.28	21.20	(+)22.69
10.	Public works	6.32	6.16	5.52	4.78	6.39	(+)33.68
11.	Police	45.13	54.75	60.99	64.30	44.69	(-)30.50
12.	Others	169.19	229.37	160.80	180.38	204.72	(+)13.49
Total		587.22	1,214.53	775.88	654.33	605.84	(-)7.41

The reasons for variation in receipts during the year 2003-04 compared to those of the year 2002-03 as shown in the Finance Accounts are mainly as under:

- Sales Tax.: The increase (16.57 per cent) was due to larger collection of Sales Tax.
- Taxes and Duties on Electricity: The increase (172.42 per cent) was due to larger collection of taxes and duties from 'Electricity'

- Taxes on Vehicles: The increase (*114.66 per cent*) was due to larger collection of taxes on vehicles
- Land Revenue: The increase (*50.88 per cent*) was due to larger collection of 'Land Revenue'
- Dairy Development: The decrease (*15.23 per cent*) was due to less collection of sale proceeds from 'Dairy Product'
- Forestry and Wildlife: The decrease (*18.67 per cent*) was due to less collection from 'Forestry and Wildlife'
- Non-ferrous Mining and Metallurgical Industries: The increase (*102.47 per cent*) was due to larger collection through 'Rent and Royalties' from Metallurgical Industries
- Food Storage and Warehousing: The decrease (*65.96 per cent*) was due to less collection of taxes from 'Warehousing'
- Police: The decrease (*30.50 per cent*) was due to less collection charges

1.2 Initiative for Mobilisation of Additional Resources

In the budget for 2003-04, the Government proposed additional revenue collection of Rs.825 crore through introduction of a modern and improved tax system, aimed at better tax compliance and less evasion and not so much through increasing the tax rates, of which Rs.500 crore was expected to be collected by re-introduction of entry tax. Ultimately the entry tax was not introduced and as a post budgetary measure the Government increased the rates of tax on land revenue, stamp duty, tax on motor vehicles, sales tax on petrol and diesel and better collection of cess on coal and electricity duty from different power utilities and expected total revenue collection to reach at Rs.9,905 crore excluding receipts from entry tax against the target of Rs.9,851 crore. But actual collection of revenue during 2003-04 was Rs.9,374 crore and there was a deficit of Rs.531 crore.

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 absence of non-receipt of relevant budgetary material

from the Administrative Departments, the Finance Department prescribed a guideline for preparing the budget estimate.

Scrutiny of relevant records revealed that the Finance Department did not receive budgetary materials from Administrative Department for preparation of Budget Estimate for 2003-04 and accordingly prepared the budget estimate on the basis of its guidelines as under:

The budget estimate for tax receipts for 2003-04 was prepared with a growth rate of 15 per cent over the revised estimate for 2002-03. Similarly the budget estimate for non-tax receipts for 2003-04 was prepared with a growth rate of 20 per cent over the revised estimate for 2002-03.

The budget estimate prepared by the Government did not appear to be on realistic basis except in the case of tax revenue for the year 2003-04 which would be evident from the table below:

<i>(Rupees in crore)</i>				
Year	Budget Estimate	Revised Estimate	Actuals	Percentage of variation of actual collection over budget estimate
Tax Revenue				
1999-2000	5,752	5,737	5,101	(-)11.32
2000-01	6,908	6,513	5,945	(-)13.94
2001-02	8,044	7,341	6,534	(-)18.77
2002-03	8,275	7,375	7,046	(-)14.85
2003-04	8,707	8,825	8,768	(+)0.70
Non-tax Revenue				
1999-2000	532	703	587	(+)10.34
2000-01	815	1,331	1,215**	(+)49.08
2001-02	1,009	1,445	776	(-)23.09
2002-03	1,808	1,056	654	(-)63.83
2003-04	1,144	1,080	606	(-)47.02

**** 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 2003-04 in respect of the principal heads of tax and non-tax revenue are given below:

<i>(Rupees in crore)</i>				
Heads of Revenue	Budget estimates	Actuals	Variations excess(+) or shortfall(-)	Percentage of variation
Tax Revenue				
1. Sales Tax	4,983	4,831	(-)152	(-)3.05
2. State Excise	633	620	(-)13	(-)2.05
3. Land Revenue	1,029	993	(-)36	(-)3.50
4. Taxes on Vehicles	310	535	(+)225	(+)72.58
5. Stamp Duty and Registration Fees	816	795	(-)21	(-)2.57
6. Professions Tax	273	230	(-)43	(-)15.75
7. Electricity Duty	200	396	(+)196	(+)98.00
8. Other Taxes and Duties on commodities and services	447	366	(-)81	(-)18.12
9. Others	16	2	(-)14	(-)87.50
Total:	8,707	8,768	(+)61	(+)0.70
Non-Tax Revenue				
10. Forest Receipts	39	46	(+)7	(+)17.95
11. Interest Receipts	224	110	(-)114	(-)50.89
12. Dairy Development	60	50	(-)10	(-)16.67
13. Food Storage and Warehousing	223	28	(-)195	(-)87.44
14. Medical and Public Health	108	48	(-)60	(-)55.56
15. Education, Sports, Art and Culture	62	21	(-)41	(-)66.13
16. Public Works	8	6	(-)2	(-)25.00
17. Roads and Bridges	29	22	(-)7	(-)24.13
18. Police	88	45	(-)43	(-)48.86
19. Major and Medium Irrigation	5	4	(-)1	(-)20.00
20. Minor Irrigation	11	16	(+)5	(+)45.45
21. others	287	210	(-)77	(-)26.83
Total:	1,144	606	(-)538	(-)47.03

- The reasons for variation though called for in March 2004, have not been received till December 2004.

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:

Audit Report (Revenue Receipts) for the year ended 31 March 2004

<i>(Rupees in crore)</i>							
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	2001-02	3,786.57	27.43	Nil	19.52	3,794.48	100
	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
Agricultural Income Tax	2001-02	1.70	0.83	Nil	1.82	0.71	239
	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
Amusement Tax	2001-02	59.83	2.02	Nil	Nil	61.85	97
	2002-03	46.73	4.39	Nil	Nil	51.12	91
	2003-04	49.18	2.03	0.09	0.01	51.29	96

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 2001-02 to 2003-04 along with the relevant all India average percentage of expenditure on collection to gross collection were as follows:

<i>(Rupees in crore)</i>					
Head of Revenue	Year	Collection	Expenditure on collection of revenue	Percentage of expenditure on collection	All India Average percentage of collection for the year 2002-03
Sales Tax	2001-02	3,802.46	69.50	1.83	1.18
	2002-03	4,191.51	73.53	1.75	
	2003-04	4,831.00	73.84	1.52	
State Excise	2001-02	512.43	38.32	7.48	2.92
	2002-03	566.85	37.61	6.63	
	2003-04	620.00	38.53	6.21	
Stamp Duty and Registration Fees	2001-02	555.39	37.51	6.75	3.46
	2002-03	720.41	35.54	4.93	
	2003-04	794.00	35.26	4.44	
Taxes on Vehicles	2001-02	208.65	8.52	4.08	2.86
	2002-03	249.40	8.40	3.37	
	2003-04	535.00	8.83	1.65	

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

1.7 Collection of Sales Tax per assessee

Year	No. of assessees	Sales Tax Revenue <i>(Rupees in crore)</i>	Revenue/assessee <i>(Rupees in lakh)</i>
1999-2000	1,71,039	3,429	2.00
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

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

1.8 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2004 in respect of some principal heads of revenue as furnished by the Departments amounts to Rs.1,489.21 crore of which in four cases Rs.96.67 crore out of Rs.1,147.24 crore were outstanding for more than five years as detailed in the following table:

<i>(Rupees in crore)</i>		
Head of Revenue	Amount outstanding as on 31 March 2004	Amount outstanding for more than five years as on 31 March 2004
Sales Tax	1,079.33	53.83
Electricity Duty	341.97	Nil
Amusement Tax	26.50	21.08
Agricultural Income Tax	30.66	18.26
Excise Duty	10.75	3.50
Total:	1,489.21	96.67

Arrears of revenue under Sales Tax as furnished by the department do not agree with the figure of the Administrative Report for the year 2003-04 of the Commercial Tax Directorate as the amount of arrears involved in the pending certificate cases in five Courts having jurisdiction over North 24 Parganas, South 24 Parganas and Kolkata only was Rs.1453.81 crore as on 31 March 2004.

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 during 2001-02 to 2003-04 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						
2001-02	1,37,721	1,12,541	2,50,262	85,326	1,64,936	66
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
Professions Tax						
2001-02	2,06,600	41,151	2,47,751	67,519	1,80,232	73
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
Electricity Duty						
2001-02	282	360	642	159	483	75
2002-03	483	82	565	54	511	90
2003-04	511	56	567	512	55	10
Amusements Tax						
2001-02	3,204	1,423	4,627	753	3,874	84
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
Agricultural Income Tax						
2001-02	2,263	441	2,704	607	2,097	78
2002-03	2,097	564	2,661	416	2,245	84
2003-04	2,245	485	2,730	255	2,475	91

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 2003	Cases detected during 2003-04	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 2004
				No. of cases	Amount demanded (Rupees in lakh)	
Sales Tax	23*	18	41	12	3.31	29
State Excise	7	Nil	7	Nil	Nil	7
Amusement Tax	21	12	33	12	Nil	21

* *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 2003-04, as reported by the departments were as follows:

	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	147	263.90	Nil	Nil	8	9.73
Claims received during the year	319	273.13	2	0.88	13	46.36
Refunds made during the year	273	344.10	1	0.61	12	43.07
Balance outstanding at the end of the year	193	192.93	1	0.27	9	13.02

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 2003-04 revealed under-assessment/short levy/loss of revenue amounting to Rs.2,553.45 crore in 1,095 audit observations. During the course of the year the departments accepted under-assessment of Rs.620.51 crore in 635 audit observations of which 481 audit observations involving Rs.608.87 crore were pointed out in audit during 2003-04 and the rest in earlier years and recovered

Rs.1.90 crore. No replies have been received in respect of the remaining cases.

This Report contains 36 paragraphs including two reviews relating to non-levy/short levy of taxes, duties, interest and penalties etc., involving Rs.1,335.20 crore. The Departments have accepted audit observations involving Rs.483.13 crore of which Rs.8.31 lakh had been recovered upto December 2004. While paragraphs involving Rs.23.33 crore have been contested by the departments, no reply has been furnished in other cases.

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 (AG), West Bengal, Departmental Audit Committee 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 the 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 given below:

<i>(Rupees in crore)</i>				
Year	Name of the Department	Number of meeting(s) held	Number of paragraphs settled	Money Value of the paragraphs settled
2001-02	Finance	1	21	0.21
	State Excise	1	16	7.66
	Public Works	1	06	0.10
2002-03	Public Works	1	Nil	Nil
2003-04	Public Works	1	Nil	Nil
	Forest	1	Nil	Nil

The other departments did not respond to hold Audit Committee Meeting although reminded several times till December 2004.

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

Accountant General (Local Bodies Audit) arranges periodical inspection of Government Departments to test check the 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 AG 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 2003 disclosed that 3,388 paragraphs involving money value of Rs.810.75 crore relating to 1,141 IRs remained outstanding at the end of June 2004. Of these, 197 IRs containing 375 paragraphs involving money value of Rs.48.26 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 1,587 paragraphs of 433 IRs issued between March 1984 and December 2003. As a result, the serious irregularities commented upon in these IRs had not been settled as of 30 June 2004.

Department-wise break-up of IRs and audit observations outstanding as on 30 June 2004 is given below:

(Rupees in crore)

Sl. No.	Department	Position of Inspection Reports issued up to December 2003 but not settled at the end of June 2004			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	158	764	48.93	6	12	0.34	41	271	1999-2001
	(b) Professions Tax	103	274	14.15	20	30	3.82	55	129	1998-99
	(c) Stamp Duty and Registration Fees	199	320	25.06	17	27	0.64	89	132	1995-96
	(d) Electricity Duty	47	92	142.31	14	22	3.20	11	45	1998-99
	(e) Agricultural Income Tax	14	23	1.84	2	5	0.03	5	7	1991-92
	(f) Amusements Tax	63	112	19.64	--	--	--	30	68	1982-83
	(g) Luxury Tax	12	21	0.16	5	6	0.07	7	12	2000-01
2.	Forest									
	Forest Receipts	79	158	18.67	8	10	0.40	40	128	1996-97
3.	Commerce and Industries									
	Mines and Minerals	104	372	28.45	28	59	2.97	23	100	1991-92
4.	Land and Land Reforms									
	Land Revenue	121	652	358.38	47	154	15.68	25	150	1990-91
5.	Excise									
	State Excise	44	111	30.66	--	--	--	16	53	1991-92
6.	Transport									
	Motor Vehicles	109	271	9.38	28	25	0.15	72	431	1999-2000
7.	Other									
	Departmental Receipts	88	218	113.12	22	37	20.96	19	61	1994-95
	Total	1,141	3,388	810.75	197	375	48.26	433	1,587	

The above position indicate 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 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 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 1980-81	3 3
Seventeenth Report of 1988-89	5 May 1989	Irrigation and Waterways	1978-79 1983-84	3 1
Twentysecond 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 1984-85	4 1 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	1981-82 1985-86 1986-87	1 2 2
Twentysecond Report of 1994-95	17 April 1995	Excise	1984-85	2
Twentythird Report of 1994-96	1 August 1995	Finance	1981-82	1
Twentyfifth 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 1990-91 1992-93	1 1 1
Twentyfourth Report of 1998-99	16 July 1999	Forest	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	6
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
Total:				52

In respect of the Audit Reports from 1992-93 to 2002-03 departmental replies to 30 selected and 250 unselected paragraphs out of total 65 selected and 646 unselected paragraphs have been received (December 2004).

Department failed to submit ATNs within six months in respect of 52 paragraphs included in the Audit Reports upto the year ended March 1999.