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REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

FOR THE YEAR ENDED 31 MARCH 2011

KARBI ANGLONG AUTONOMOUS COUNCIL DIPHU, ASSAM

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Preface

This Report has been prepared for submission to the Governor under paragraph 7(4) of the Sixth Schedule to the Constitution of India. It contains points arising from the audit of the Annual Accounts as well as selected financial transactions of the Karbi Anglong Autonomous Council, (KAAC) Diphu, Assam.

The observations included in the Report are those which came to notice during the course of test check of Annual Accounts for 2010-11 and audit of transactions for the year 2010-11 pertaining to the KAAC as well as nine selected departments under administrative control of the KAAC.

The Report contains three sections, of which the first section deals with the constitution of KAAC, the rules for the management of the District Fund and maintenance of accounts by KAAC. The remaining two sections include audit comments on the KAAC's financial position (Annual Accounts) and various irregularities in transactions which came to notice during test audit of the accounts for the year 2010-11 as well as those which had come to notice in earlier years but could not be dealt with in previous reports in respect of both inherent and entrusted functions.

OVERVIEW

This Report contains three sections. Section-I deals with the constitution of KAAC, rules for the management of District Fund and relevant constitutional provisions on maintenance of accounts. Section-II contains twenty paragraphs arising out of audit of Annual Accounts of the Council for 2010-11 while Section-III of the Report details the audit findings in twenty two paragraphs pertaining to transaction audit relating to discharge of inherent functions as well as entrusted functions of KAAC. The significant audit findings contained in the Report are given below:

Comments on Accounts

- Progressive Capital Outlay exhibited in Statement 2 of Annual Accounts was understated by ₹5.19 crore.

  (Paragraph 2.2.2)

- Capital and revenue expenditure were overstated by ₹1.55 crore and ₹0.34 crore respectively while the closing balance was understated by ₹1.20 crore.

  (Paragraph 2.2.4)

- Receipts and Disbursement under Part-II Deposit Fund were understated by ₹44.65 crore and ₹37.23 crore respectively.

  (Paragraph 2.3.1 & 2.3.3)

- KAAC did not reconcile the discrepancies of closing balances (persisting since 1985-86) appearing in three different sets of records viz., treasury records, cashbook and annual accounts, despite pointing out in the previous Audit Reports.

  (Paragraph 2.4.1)

Audit findings on transaction audit of inherent functions

- Short extraction of allotted quantity of bamboo resulted in non generation of potential revenue to the tune of ₹2.06 crore by the council during 2010-11.

(Paragraph 3.1.1)

- KAAC short released ₹ 8.54 crore of the funds received from the State Government for the entrusted functions to the Drawing and Disbursing Officers and thus it deprived the attainment of intended objectives.

(Paragraph 3.3.2)

Audit findings on transaction audit of entrusted functions

- There was an unfruitful expenditure of ₹ 3.26 crore incurred towards the construction of Polytechnic building at Diphu as the building was not put to use by Education Department for the intended purpose even after a lapse of four years of construction.

(Paragraph 4.4)

- ₹5.50 lakh shown as disbursed by Deputy Director (Hills), Panchayat and Rural Development, Karbi Anglong to Nilip Block Development Officer was suspected to be misappropriated as receipt and utilization of the fund by the blocks was not available on record.

(Paragraph 4.10)

Section-I

1.1 Introduction

The Karbi Anglong District Council in Assam was set up on 23 June 1952 under the provisions of Article 244(2) read with the Sixth Schedule to the Constitution of India. In terms of Memorandum of understanding (April 1995) amongst State, Central Government and representatives of the district, the Council was renamed Karbi Anglong Autonomous Council (KAAC).

The Sixth Schedule (Schedule) to the Constitution of India provides for administration of specified tribal areas. For that purpose, it provides for the constitution of a District Council for each autonomous district with powers to make laws on matters listed in paragraph 3(1) of the Schedule, mainly in respect of allotment, occupation, use of land, management of forests (other than reserve forests), use of any canal or watercourse for agriculture, regulation of the practice of '*Jhum*' or other forms of shifting cultivation, establishment of village or town committees or councils and their powers, village or town administration including, public health and sanitation and inheritance of property. Paragraph 6(1) of the Schedule empowers the Councils to establish, construct or manage primary schools, dispensaries, markets, cattle pounds, ferries, fisheries, roads, road transport and waterways in the respective autonomous districts. The Councils also have the powers to assess, levy and collect within the autonomous districts, revenue in respect of land and buildings, taxes on professions, trades, callings and employments, animals, vehicles and boats, tolls on passengers and goods carried in ferries, and the maintenance of schools, dispensaries or roads as listed

in paragraph 8 of the Schedule. The above functions are called inherent functions in common parlance.

In addition, under paragraph 6(2) of the Schedule, *ibid*, the State Government entrusted additional functions (called entrusted functions) to KAAC in relation to agriculture, animal husbandry, cottage industries, soil conservation, social welfare, fisheries, forests *etc.*, since June 1970 (further revised in November 1979, November 1992 and December 1996). According to the terms of the latest entrustment, the State Government is to make funds available to KAAC in advance so that the latter can finance the expenditure relating to entrusted functions. KAAC is to render monthly detailed accounts against their expenditure to the Accountant General (A&E), Assam for making necessary adjustments. Budget provision for these functions is to be made in the State budget, and the Council remains responsible to the State Legislature in respect of all matters relating to such funds provided for discharging the functions entrusted to it in terms of Office Memorandum (31 December 1996) of the Government of Assam.

1.2 Rules for the management of District Fund

The Sixth Schedule to the Constitution of India provides for the constitution of a District Fund for each autonomous district, to which shall be credited all moneys received by the Council in the course of administration of the District in accordance with the provisions of the Constitution. In exercise of the powers conferred under sub-Para (2) of Para 7 of the Schedule (as it stood originally), the affairs of the District Councils are being regulated under the respective District Council Fund Rules. In respect of the instant District Council, these are regulated under the Karbi

Anglong Autonomous District Fund Rules, 1952 (called Fund Rules) as approved by the Governor of Assam.

1.3 Maintenance of Accounts

In pursuance of paragraph 7(3) of the Sixth Schedule to the Constitution, the form in which the accounts of the District Council are to be maintained was prescribed by the Comptroller and Auditor General of India with the approval of the President in April 1977. The State Government forwarded this format of accounts to the KAAC in March 1978. The Annual Accounts for the year 2010-11 was prepared in the prescribed format and submitted to audit in August 2012, but the same were corrected at the instance of audit due to certain anomalies and re-submitted by the Council in December 2012. Audit of Annual Accounts was taken up during January - April, 2013.

Results of test check of Annual Accounts and transactions of KAAC for 2010-11 are given in the succeeding paragraphs.

Section-II

2.1 Receipts and Disbursements

2.1.1 Revenue Receipts and Expenditures

The receipts and expenditure of the Council for the year 2010-11 as per Annual Accounts and the resultant deficit in revenue, capital and Deposit fund are shown in Table 1:

Table-1

(₹ in lakh)

Receipts		*Part-I District Fund*	Expenditure	
A.		Revenue Receipt and Expenditure		
2009-10	2010-11		2010-11	2009-10
(1)	(2)	(3)	(4)	(5)
133.00	152.49	Taxes on Income and Expenditure	--	--
32.00	25.88	Land Revenue	645.73	470.56
7.75	5.91	Stamps and Registration	0.20	--
37.34	62.50	Other Administrative Services	--	--
--	15.88	Interest receipt	--	--
--	3.34	Public Health Sanitation and Water supply	--	--
--	--	Education	856.11	817.32
0.84	0.50	Fisheries	--	--
557.11	717.88	Forests	818.76	865.32
75.99	83.05	Mines and Minerals	--	--
1.10	2.10	Roads and Bridges	--	--
--	--	District Council Secretariat	76.07	73.29
--	--	Executive Members	62.74	53.83
--	--	Administration of Justice	4.20	5.73
--	--	Secretariat Central Services	520.86	364.91
--	--	Pension and other Retirement Benefits	140.72	92.15
--	--	Art and Culture	24.17	10.30
--	--	Urban Development	20.00	10.00
--	--	Information and Publicity	0.54	0.60
8.37	22.94	Roads and Transport Services	350.08	100.98
0.06	--	Stationery and Printing	342.02	234.18
11.37	6.00	Public Works	667.03	500.00
152.86	258.86	Other General Economic Services	65.46	40.04
842.50	792.50	Grants in Aid from State Government	--	--
--	--	Advance	34.69	--
--	--	Contributory Provident Fund	73.73	--
1860.29	**2149.83**	**Total-A : Revenue Receipt and Expenditure**	**4703.11**	**3639.21**
1778.92	2553.28	Revenue Deficit	--	--

(1)	(2)	(3)	(4)	(5)
B.		**Capital Receipts and Disbursements**		
--	--	Capital account	222.00	222.00
--	--	Debt	--	--
--	--	Loans and Advances	--	--
1.91	3.83	Recoveries of Loans and Advances	--	--
--	--	Disbursement of Loans and Advances	--	--
1.91	**3.83**	**Total-B : Capital Receipts and Disbursements**	**222.00**	**222.00**
220.09	218.17	Deficit under Capital and Loans and Advances	--	--
1862.20	**2153.66**	**Total Receipts and Payments under Part-I District Fund**	**4925.11**	**3861.21**
3861.21	**4925.11**	**Total Part-I District Fund**	**4925.11**	**3861.21**
		PART-II Deposit Fund		
C		**Receipts and Disbursements under entrusted functions of the State Government**		
63197.60	56793.24	Funds Received from the State Government	--	--
--	--	Expenditure incurred out of Deposit Fund	60551.99	57119.86
--	3758.75	Deficit/savings on Deposit Fund	--	6077.74
63197.60	**60551.99**	**Total of Part-II Deposit Fund**	60551.99	**63197.60**
65059.80	**58946.90**	**Total Receipts and Disbursements under Part-I & II**	**65477.10**	**60981.07**
D Opening balance			**Closing Balance**	
61.24	85.86	**Cash**	89.49	85.86
8062.35	12116.46	**Treasury PLA & Bank Account**	5582.63	12116.46
73183.39	**71149.22**	**Grand Total**	**71149.22**	**73183.39**

Source: Annual Accounts

2.1.2 Revenue deficit

Revenue receipts (including Grants-in-Aid from the State Government) of the KAAC for 2010-11 pertaining to the functions as specified in the Sixth Schedule to the Constitution were ₹21.50 crore. Against this, KAAC spent ₹47.03 crore resulting in revenue deficit of ₹25.53 crore which was attributable to less generation of revenue by KAAC. The excess expenditure was met during the year by irregular diversion of funds provided by the State Government for discharging entrusted functions despite this being pointed out in earlier Audit Reports. This irregular

diversion is bound to adversely affect the outcome of the allotments made by Government as earmarked in the state budget for different specific programmes/ functions and thus, needs to be avoided.

2.1.3 Deficit in Deposit Fund

Fund received by the Council from State Government for the entrusted functions during 2010-11 were ₹567.93 crore. Against this, KAAC released ₹605.52 crore to the Drawing and Disbursing Officers of different departments executing entrusted function resulting in excess expenditure against the allotment under Deposit Fund. This excess expenditure was also met through diversion of funds from unspent balance of fund received in earlier year(s) for different specific programmes/functions without any provision in the current year's budget for the activities where against the expenditure was incurred unauthorisedly and thus, needs to be avoided.

2.1.4 Receipts and expenditures compared with previous year

Instances of decrease in receipts ranging from 19 to 100 *per cent* under five heads of account during the current year as compared to receipts under the heads in the previous year (2009-10) were noticed in audit. Details are shown in Table-2 A below:

Table -2A
Receipts

Sl. No.	*Heads of Account*	*Receipts in 2009-10*	*Receipts in 2010-11*	*Decrease in receipts*	*Percentage of decrease*
		₹in lakh			
1	Land Revenue	32.00	25.88	6.12	19
2	Stamps and Registration	7.75	5.91	1.84	24
3	Fisheries	0.84	0.50	0.34	40
4	Stationery and Printing	0.06	0.00	0.06	100
5	Public Works	11.37	6.00	5.37	47
Total		**52.02**	**38.29**	**13.73**	**26**

Source: Annual Accounts

Similarly, significant increase in expenditure ranging from 100 to 247 *per cent* were noticed in audit under three heads of account in the current year as compared to previous year (2009-10) as shown in Table-2 B below :

Table - 2B
Expenditure

Sl. No.	Heads of Account	Expenditure in 2009-10	Expenditure in 2010-11	Increase in expenditure	Percentage of increase
		(₹ in lakh)			
1.	Art and Culture	10.30	24.17	13.87	135
2.	Urban Development	10.00	20.00	10.00	100
3.	Roads and Transport Services	100.98	350.08	249.10	247
Total		**121.28**	**394.25**	**272.97**	**225**

Source: Annual Accounts

On being pointed out, KAAC in reply stated (April 2013) that the decrease in revenue receipts in the heads above was due to law and order problem while increase in expenditure under certain heads was due to creation of necessary infrastructure.

The reply was not acceptable as the records of the reasons affecting the collection of revenue and creation of infrastructure with the increase in expenditure were neither available on record nor produced during audit. However, audit scrutiny revealed that the reason for increase in revenue expenditure under Road Transport Service was mainly due to incorrect inclusion of expenditure of capital nature as revenue expenditure in the Annual Accounts.

As such KAAC needs to streamline and revitalize its system of collection of revenue and steps taken to minimize unforeseen necessities through a time bound action plan by strengthening the monitoring mechanism.

2.1.5 Receipts and expenditures compared to budget provision

Revenue Receipts (excluding Grants-in-Aid of ₹7.92 crore) during 2010-11 were ₹13.57 crore against the estimated amount of ₹39.63 crore (overall shortfall of ₹26.06 lakh being 66 *per cent*). Significant shortfall ranging from 14 to 100 *per cent* was noticed under 13 heads of account whereas there was significant increase ranging from 110 to 213 *per cent* under two heads of account as shown in Table-3A below:

Table –3A

Sl. No.	*Heads of Accounts*	*Revenue Collection*		*Shortfall (-) Excess (+)*	*Percentage of Shortfall (-) Excess (+)*
		Estimated amount as per Budget 2010-11	*Receipts as per Annual Accounts 2010-11*		
		(₹in lakh)			
1	Taxes on Income & Expenditure	800	152.49	(-) 647.51	(-) 81
2	Land Revenue	450	25.88	(-) 424.12	(-) 94
3	Stamps and Registration	100	5.91	(-) 94.09	(-) 94
4	Taxes on Vehicles	500	0	(-) 500	(-) 100
5	Interest receipts	25	15.88	(-) 9.12	(-) 36
6	Stationery and Printing	65	0	(-) 65	(-) 100
7	Public Works	100	6	(-) 94	(-) 94
8	Public Health Sanitation and Water Supply	20	3.34	(-) 16.66	(-) 83
9	Other General Economic Services	300	258.86	(-) 41.14	(-) 14
10	Fisheries	2	0.5	(-) 1.5	(-) 75
11	Forest	980	717.88	(-) 262.12	(-) 27
12	Mines & Minerals	225	83.05	(-) 141.95	(-) 63
13	Roads & Transport Services	375	22.94	(-) 352.06	(-) 94
14	Other Administrative Service	20	62.5	(+) 42.5	(+) 213
15	Roads & Bridges	1	2.1	(+) 1.1	(+) 110
	Total	**3963**	**1357.33**	**(-) 2605.67**	(-) 66

Source: Annual Accounts and Budget documents

Similarly, increase in expenditure compared with budgetary projection ranging from 13 to 79 *per cent* was noticed under three heads of account whereas there was shortfall in expenditure ranging from four to 100 *per cent* under eighteen heads of account as shown in Table -3B:

Table –3B

Sl. No.	Heads of Accounts	Expenditure		Increase (+) Shortfall (-)	Percentage of Increase (+) Shortfall (-)
		Estimated amount as per Budget 2010-11	Expenditure as per Annual Accounts 2010-11		
		(₹in lakh)			
(1)	(2)	(3)	(4)	(5)	(6)
1	Land Revenue	570.00	645.73	(+) 75.73	(+) 13
2	Public Works	575.90	667.03	(+) 91.13	(+) 16
3	Road Transport Services	195.10	350.08	(+) 154.98	(+) 79
4	Loans & Advances to KAAC employees	45.60	34.69	(-) 10.91	(-) 24
5	District Council	196.85	76.07	(-) 120.78	(-) 61
6	Executive Member	235.70	62.74	(-) 172.96	(-) 73
7	Administration of Justice	14.10	4.20	(-) 9.90	(-) 70
8	Stamps and Registration	1.00	0.20	(-) 0.80	(-) 80
9	Secretariat Central Services	550.55	520.86	(-) 29.69	(-) 5
10	Printing and Stationery	357.00	342.02	(-) 14.98	(-) 4
11	Pension and retirement benefits	260.00	140.72	(-) 119.28	(-) 46
12	Art and Culture	48.40	24.17	(-) 24.23	(-) 50
13	Public Health Sanitation	20.00	0.00	(-) 20.00	(-) 100
14	Urban Development	101.00	20	(-) 81.00	(-) 80
15	Information and Publicity	7.50	0.54	(-) 6.96	(-) 93
16	Relief on account of natural calamities	50.00	0.00	(-) 50.00	(-) 100
17	Other General Economic Services	71.90	65.46	(-) 6.44	(-) 9
18	Minor Irrigation	10.00	0.00	(-) 10.00	(-) 100
19	Forests	868.60	818.76	(-) 49.84	(-) 6
20	Roads and Bridges	50.00	0.00	(-) 50.00	(-) 100
21	Contributory Provident Fund	270.00	73.73	(-) 196.27	(-) 73
Total		**4499.20**	**3847.00**	(-) **652.20**	(-) **14**

Source: Annual Accounts and Budget documents

As for the reasons for shortfall/excess in receipt and expenditure as compared to budget estimates, it was stated (April 2013) that revenue was estimated on the basis of average figures of estimates of the past three years without referring to actuals and midterm review.

However, it was assured that efforts would be made for preparation of realistic budget.

While appreciating the reply, it may however be stated that there is a need for instituting a proper mechanism and rational estimation process to avoid such a situation in future.

Comments on Accounts

2.2 Part-I District Fund

2.2.1 Understatement of revenue receipt

2.2.1.1 The Annual Accounts (Statement No.-5) exhibited ₹1357.33 lakh as total revenue receipts (excluding grants in aid) against the actual revenue receipts (excluding grants in aid) of ₹1355.81 lakh remitted into the Personal Ledger Account (PLA) of KAAC as per PLA Cash book maintained by KAAC. This resulted in overstatement of revenue receipts under Part-I District Fund to the extent of ₹1.52 lakh. On this being pointed out, KAAC accepted (April 2013) the audit observation.

2.2.1.2 Forest Revenue of ₹2.59 lakh realized by Forest Range Officer, NW Range, Parkup pahar, during 2010-11 was deposited into the treasury in PLA of KAAC only in March 2013 at the instance of audit. As a result, the amount was not accounted for in the Annual Accounts during the year (2010-11) due to delay in deposit, leading to understatement of receipt to the extent in the Annual Accounts of KAAC for the year.

Thus, overstatement of ₹1.52 lakh (Paragraph 2.2.1.1) was counterbalanced by understatement of ₹2.59 lakh (paragraph 2.2.1.2) and resulted in net understatement of revenue receipts by ₹1.07 lakh in the Annual Accounts of the Council.

2.2.2 Understatement of progressive capital outlay

Progressive Capital outlay of ₹444.00 lakh at the end of 2010-11 (progressive till end of 2009-10 : ₹222.00 lakh and during 2010-11 : ₹222.00 lakh) was exhibited in Statement-2 of Annual Accounts but capital outlay during 2009-10 and 2010-11 were actually ₹14.54 lakh and ₹67.09 lakh respectively and progressive balance till end of 2008-09 was ₹881.84 lakh. Thus the progressive capital outlay for 2010-11 was understated by ₹519.47[1] lakh and needs reconciliation by the Council.

On this being pointed out, KAAC accepted (March 2014) the audit observation.

2.2.3 Non-disclosure and understatement of 'Loans and Advances'

The approved format of Annual Accounts of the Councils prescribed the accounting of disbursement and recovery of 'Loans and Advances' under 'Part I-District Fund' separately under 'Debt' head of account but the same was accounted for as 'Revenue Expenditure' under District Fund in the Annual Accounts for 2010-11 of KAAC. The reason for the same was not clarified by way of explanatory notes.

Further, statement 6 of the above Annual Accounts exhibited revenue expenditure of ₹34.69 lakh specifically as Loans and Advances against actual disbursement of ₹44.69 lakh. The balance Loans and Advances of ₹10.00 lakh was accounted as revenue expenditure under the head of account "Education". This resulted in understatement of Loans and Advances

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[1] ₹881.84 + ₹14.54 + ₹67.09 – ₹444.00 = ₹519.47 lakh.

by ₹10.00 lakh with corresponding overstatement of revenue expenditure under 'Education'.

On this being pointed out, KAAC in its reply (April 2013) noted the audit observation for future compliance.

2.2.4 Overstatement of capital expenditure and understatement of closing balance

Mention was made under Paragraph 2.2.1 of Audit Report of KAAC for 2009-10 that there was unutilized balance of ₹153.42 lakh lying with the Transport Department of KAAC. As the Government sanctioned and released ₹222.00 lakh more to the department during 2010-11, the total available fund at the disposal of the Transport Department of KAAC amounted to ₹375.42 lakh. Of this, the Department incurred revenue expenditure of ₹188.35 lakh and capital expenditure of ₹67.09 lakh, leaving unspent balance of ₹119.98 lakh with the department. Besides, ₹128.08 lakh was also expended under revenue head of account. Against the above status of expenditure, annual account exhibited revenue expenditure of ₹350.08 lakh (Statement-6) and capital expenditure of ₹222 lakh (Statement-2). Thus, capital and revenue expenditure were overstated by ₹154.91[2] lakh and ₹33.65[3] lakh respectively. Further unspent balance of ₹119.98 lakh kept with Transport Department outside the District fund (PLA of KAAC) led to understatement of closing balance in the Annual Accounts of the Council.

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[2] ₹222.00 – ₹67.09 ₹154.91 lakh

[3] ₹350.08-(₹ 188.35+₹ 128.08) = ₹33.65 lakh

2.2.5 Discrepancies in ways and means position

Statement-3 of Annual Accounts exhibits the position of ways and means of KAAC for discharging inherent function during the year *inter alia* showing month wise receipts, disbursements, opening and closing balances of cash. However, scrutiny revealed that opening and closing balance as per relevant Cash Book did not tally as shown in Table-4 below. Further, monthly receipts and disbursements as shown in the Statement could not also be verified as KAAC did not compile monthly accounts in respect of inherent functions.

Table - 4

As per Cash Book		As per Annual Accounts	
OB (April2010)	CB (March 2011)	OB (April 2010)	CB (March 2011)
₹85.52 lakh	₹88.79 lakh	₹85.85 lakh	₹89.49 lakh

The above discrepancy was also not reconciled and disclosed by way of Explanatory Notes.

On being pointed out, KAAC in reply (April 2013) stated that the discrepancy would be reconciled and the outcome would be intimated. However, no such intimation received (May 2014).

It is recommended that monthly accounts in respect of inherent function may invariably be compiled by the Council to ensure correctness of the books of accounts.

2.3 Part-II Deposit Fund

Part II Deposit fund exhibited receipt of fund from the State Government for entrusted functions and its disbursement during the year. However, heads of account wise break up of fund received and disbursed was not disclosed by way of explanatory notes or Schedules to the accounts. KAAC also did not maintain Consolidated Abstract or Ledger showing receipt of funds as well as expenditure in respect of entrusted

functions. The Annual Accounts was prepared directly from the entries of PLA cash book and Bank Register.

Thus, maintenance of Consolidated Abstract or Ledger by the Council is recommended for bringing in transparency in the accounting.

2.3.1 Understatement of receipt

Scrutiny of PLA cash book, sanction letter and challan revealed that KAAC, during 2010-11 received ₹589.54 crore from the State government and deposited into PLA where from ₹7.92 crore being grants for inherent function was transferred to District fund and ₹0.01 crore being erroneous release from the State government was refunded. In addition ₹30.97[4] crore was also received and credited to bank account but not deposited into PLA. Thus, the total receipt under Part-II Deposit Fund amounted to ₹612.58 [5]crore, but Annual Accounts exhibited receipt of ₹567.93 crore only resulting in understatement of receipt by ₹44.65 crore.

2.3.2 Non-disclosure of receipt and deposit in Revenue Deposit Account

State Government released ₹5.78 crore in March 2011 for NLCPR which was kept in Revenue Deposit Account in pursuance of model code of conduct of

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From whom received	Amount (₹in crore)
MD, NRHM, Guwahati	3.35
P&RD Deptt	2.65
Social Welfare Deptt	11.39
Food & Civil Supply	0.04
13 Finance Commission	3.18
Mid Day Meal Scheme	10.36
Total	**30.97**

5 (₹589.54 crore +₹30.97 crore) Less ₹0.01 crore refunded and less ₹7.92 crore transferred to Part-I deposit fund.

election in view of terms of sanction and was not withdrawn within the year. However, the status of keeping Council's money in Revenue Deposit Account (outside PLA of KAAC) was neither disclosed by way of explanatory notes to accounts nor the receipt was accounted for maintaining the transparency.

2.3.3 Understatement of disbursement

Scrutiny of Cash Book revealed that during 2010-11 an amount of ₹565.75 crore was disbursed from PLA under Part-II Deposit Fund which included ₹6.10[6] crore being inter transfer of fund between PLA and bank account and refund to government which was not to be treated as disbursement from Deposit Fund. Further, ₹83.10[7] crore was also disbursed directly from Bank account to different Drawing and Disbursing Officers without routing through PLA. Thus the total disbursement amounted to ₹642.75[8] crore but Annual Accounts exhibited total disbursement under Part-II deposit Fund as ₹605.52 crore resulting in understatement of disbursement by ₹37.23 crore.

2.3.4 Overstatement of receipt and disbursement

Primary education and Councils Secretariat Services being inherent function of KAAC, the funds related thereto received by the Council were required to be exhibited under Part-I District Fund (Statement No-5).

KAAC neither accounted a total receipt of ₹146.89 lakh (Primary Education: ₹66.89 lakh; Councils Secretariat Services: ₹80.00 lakh) during 2010-11 from the

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[6] ₹.6.09 crore was transferred from PLA to current Bank account and ₹.0.01 crore refunded to State Govt. was erroneously treated as disbursement.

[7] Disbursement from current bank account ₹.73.55 crore and disbursement from saving bank account (MDM) ₹.9.55 crore.

[8] ₹565.75 crore – ₹6.10 crore + ₹83.10 crore = ₹642.75 crore.

Government of Assam under Part-I District Fund as well as disbursement there against nor disclosed the same by way of Explanatory Notes leading to understatement of receipts and expenditure under Part-I District Fund with corresponding overstatement of funds/disbursement under Part-II Deposit Fund by ₹146.89 lakh.

On being pointed out, KAAC accepted (April 2013) the audit comment.

2.3.5 Understatement of closing balance

Note (2) below Statement-I of Annual Accounts disclosed that closing balance as exhibited in the accounts included bank balance of ₹7.22 crore only, kept in the account of the Council in State Bank of India. During audit it was noticed that there was an additional bank balance of ₹0.81 crore of KAAC at Langpi Dehangi Rural Bank which was not accounted for in the accounts leading to understatement of closing balance by ₹0.81 crore.

2.3.6 Erroneous and incomplete data/figures in Statement-7

Statement- 7 of the Annual Accounts erroneously exhibited Closing balance (Cash) as ₹98.49 lakh instead of actual balance of ₹89.49 lakh as worked out in Statement-1 (Summary of Transaction).

Statement-7 also exhibited Closing balance (Loans and Advance) of ₹ 88.70 lakh, which was actually unrecovered outstanding amount of loans and advances given to KAAC employees (Statement-4).

The prescribed format for Statement-7 of the Annual Accounts requires depiction of head of account wise figures of receipt and disbursements with opening and

closing balances, but figures/data compiled in the Statement did not contain major/minor head wise details. The opening and closing balance under the heading 'Deposit from State Government for transferred item' was not exhibited. Thus, the Statement to the extent remained incomplete in the Annual Accounts prepared by the Council.

2.3.7 Non-reconciliation of receipt and disbursement

Annual accounts for 2010-11 exhibited ₹575.86 crore (₹567.93 crore + ₹7.93 crore) and ₹613.45 crore (₹605.52 crore + ₹7.93 crore) as total receipts from State Government and disbursements respectively during the year. However, statement showing major head-wise details of fund received and disbursed, furnished to audit (December 2013) showed receipts of ₹613.46 crore (Plan: ₹217.78 crore and Non-plan: ₹395.68 crore) and disbursement of ₹604.02 crore (Plan: ₹215.40 crore and Non-plan: ₹388.62 crore) as detailed in ***Annexure-I.*** As details of major head-wise opening balance, fund received, fund disbursed and, closing balance were not maintained, discrepancy of ₹37.60 crore and ₹9.43 crore in receipts and disbursements respectively could not be correlated and reconciled.

Further, details regarding short release of fund with reference to revised budget estimate (Annexure-I) could not also be ascertained due to non availability of details of headwise receipt. Headwise maintenance of Ledger/Consolidated Abstract is thus, needed to be ensured.

2.4 Personal Ledger Account

KAAC maintains a Personal Ledger Account (PLA) with the Diphu Treasury, into which receipts and expenditure relating to inherent and entrusted functions are maintained. The balance held in PLA as per cash book as of 31 March is required to be reconciled with the balance shown in the records of the treasury and difference, if any, is required to be explained.

2.4.1 Non-reconciliation among three sets of records.

Scrutiny of records of the treasury with PLA cash book maintained by KAAC revealed that, closing balance as per PLA cash book as of 31 March 2010 was ₹15.47 crore which should have been the opening balance as on 1 April 2010. However, the opening balance on that date (01.04.2010) was irregularly exhibited as ₹20.55 crore in PLA cash book (agreeing with closing balance of treasury as on 31 March 2010) without carrying out any reconciliation. It was also revealed that a discrepancy of ₹13.16[9] crore in the closing balance as on 31 March 2011 remained unreconciled.

Further, the figures of opening and closing balance for 2010-11 as exhibited in the Annual Accounts (Statement-1) was also neither conforming to the figures as per the Treasury records nor to the figures of PLA Cash book. The position of opening and closing balances as per the above three sets of records are shown in Table-5.

[9] ₹48.60 – ₹35.44 = ₹13.16 crore

Table 5

(₹ in crore)

Opening Balance (OB) & Closing Balance (CB)	As per Treasury Records	As per PLA Cash Book	As per Annual Accounts
OB as on 01/04/2010	20.55	20.55[10]	121.16
CB as on 31/03/2011	35.44	48.60	55.83

Source: Annual Accounts , PLA cash book, Treasury Passbook

Such discrepancies had been persisting since 1985-86 and despite these having been pointed out in previous Audit Reports, had not been reconciled by KAAC. Thus accounts prepared by KAAC were materially mis-stated and do not depict true and fair picture of accounts.

However, during audit it was noticed that the following two factors contributed towards the occurrence of the above discrepancy:

(i) Time barred 105 cheques amounting ₹2.22 crore were neither written back in the PLA Cash book nor fresh cheques in lieu were issued during 2010-11 and thus cheques were not encashed. As a result, due to non reconciliation of balances as per PLA Cash Book and Treasury Payment Schedule, closing balance of PLA cash book showed reduced balance to the extent of ₹2.22 crore as closing balance (***Annexure-II***).

(ii) Fresh cheques amounting ₹7.35 crore were issued during 2010-11 in lieu of time barred 16 cancelled cheques pertaining to 2009-10 which were encashed during 2010-11 but not accounted for in the PLA Cash book. As a result PLA Cash book showed inflated closing balance to the extent of ₹7.35 crore (***Annexure-III***).

[10] Instead of taking CB of ₹15.47 crore as on 31.3.2010, ₹20.55 crore was taken as OB as on 1.4.2010 without reconciliation.

2.4.2 Non accountal in PLA and non reconciliation of bank balance

(i) Rule 14(1) of Karbi Anglong District Fund Rules, 1952 provides that all moneys pertaining to the District Fund shall be held in treasury and Rule 16(ii) provides that all monetary transactions shall be entered in the cashbook as soon as they occur. Further, Office Memorandum (31December1996) stipulates that the Administrative Departments are to release the fund from state budget subject to adjustment by debiting appropriate head of account through monthly submission of accounts to the Accountant General (A&E) by KAAC. Accordingly, money released to KAAC are required to be kept at Treasury and time to time disbursement may be made therefrom for implementation etc, reflecting the same in the cashbook maintained by KAAC and submit monthly accounts showing the adjustment of advances.

In contravention of the above, a total fund of ₹30.97 crore received by KAAC in the form of Bank drafts/Bankers cheque from Managing Director, National Rural Health Mission (NRHM), Departments of Panchayat & Rural Development, Social Welfare, Education, Food and Civil Supplies etc., of the State Government for implementation of various Development Project/Schemes, were not deposited into treasury but retained in Current Account with State Bank of India, Diphu branch as per decision taken by Executive Committee of KAAC (19 August 2006).The above receipt included ₹10.36 crore received from Deputy Commissioner, Karbi Anglong for implementation of Mid Day Meal Scheme also which was kept in Saving Account in Langpi Dehangi Rural Bank (LDRB), Diphu but no authority/decision of

Executive committee for operating Saving bank account in LDRB was found on record or could be produced to audit. Further, both receipt and disbursement from these bank accounts were also not accounted for in the Annual Accounts as well as in the Cashbook (PLA) of KAAC. Thus, deposit of fund in Bank Account without provision in the Fund Rules and non accounting of funds received and disbursement made from bank accounts in the annual accounts was irregular.

(ii) Scrutiny of Annual accounts and Bank Statement (Current Account) for the year 2010-11 revealed that closing balance at the State Bank of India at the end of March 2011 as per Annual accounts was ₹722.54 lakh where as closing balance (as on 31 March 2011) as per bank Statement was ₹1805.22 lakh. Thus, there was a difference of ₹1082.68 lakh between Annual accounts and as per the Bank Statement. The said difference was not reconciled with the bank statement by the Council till the date of audit (March 2011). Reasons for difference could not be ascertained due to non reconciliation of the same by the Council.

2.5 Weakness in maintaining Annual Account

The figures of the Annual Account were not supported by ledger/consolidated abstract compiled from initial books of accounts (Cash Book/Revenue Collection Register etc.). The receipts of fund from the State Government (State budget) with corresponding disbursements disclosed under Part- II Deposit Fund were not mentioned detailed head wise. Headwise details of unspent balance of fund received for entrusted functions were not worked out both at the beginning and closing of the year. Balances as per Bank and Treasury were not reconciled with Cash book of the Council. Revenue receipts as exhibited in Annual

Account were not conforming to deposits made in the Personal Ledger Account of KAAC. Cash balances at the close of the year lying with the departments under KAAC were not reflected in the Annual Accounts. As such, the attempt on the part of audit to examine the Annual Accounts of the Council was constrained to the extent and therefore, Audit was unable to provide any assurance that the accounts would be free from material irregularities

Section-III

3 Irregularities in transactions relating to discharge of inherent functions

3.1 Revenue receipts

3.1.1 Non generation of potential revenue

Mention was made in Para 3.1.1 of Audit Report for 2009-10 about non-execution of any agreement for extraction of bamboo with Hindustan Paper Corporation Limited (HPC) or any other party since expiry of agreement executed between KAAC and HPC in December 2008 for the working season 2008-09 and also reported that KAAC was unable to generate revenue to the tune of ₹4.54 crore for non-extraction of allotted bamboo by HPC or to dispose of the same by other means during the working season 2009-10.

Scrutiny (February 2013) revealed that KAAC (September 2010) allotted 186712 Matric Tonne Green (MTG) bamboo for extraction by HPC during 2010-11 fixing the rate of royalty at ₹300 per MTG (₹5 per bamboo) and contemplated execution of a new agreement. Accordingly, a fresh agreement for three working seasons from 2009-10 to 2011-12 was executed in October 2010 with HPC (after expiry of working season 2009-10) to operate coupes due for extraction including un-extracted balance quantity of earlier working seasons. As per the agreement, HPC was to pay royalty at the rate of ₹5 per bamboo and administrative charge for maintenance of four Forest Officials and one casual labour deployed at the premise of HPC.

HPC extracted 118007.95 MTG bamboo out of the allotted quantity during the working season 2010-11 leaving 68704.05 MTG bamboo un-extracted (East Division: 44997.07 MTG and Hamren Division : 23706.98 MTG). Reasons for non-extraction of full allotted quantity was neither available on record nor could be stated, though called for. Further, records of steps taken if any, by the Divisional Forest Officer/KAAC for disposal of balance un-extracted quantity by allotment to other firms and the records of deployment of Forest Officials at the premise of HPC and recovery of their maintenance charges could not be furnished. Thus, KAAC was unable to generate its potential revenue to the tune of ₹2.06[11] crore due to non- extraction of 68704.05 MTG bamboo by HPC or to dispose of the same by other means during the working season 2010-11.

3.1.2 Loss of revenue

Government of Assam, Environment and Forest Department vide their notification dated 30 September 2010 refixed the rate of royalty on bamboo used by paper mills under HPC in Assam at ₹325 per metric tonne for the period from April 2009 to March 2011 and endorsed the notification to KAAC and HPC. However, no cognizance of the notification of re-fixation of rate of royalty on bamboo by the Council was taken in to account while execution of agreement between KAAC and HPC (October 2010) resulting in loss of revenue to the extent of ₹29.50[12] lakh during 2010-11. Reasons for non-consideration of rate fixed by the Government during execution of agreement by KAAC were not on record.

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[11] 68704.05 MTG x ₹300.00

[12] 186712 MTG - 68704.05 MTG = 118007.95 MTG X ₹ 25=₹ 2950198.75

3.1.3 Settlement of Entry Tax Gate (ETG)/market at lower price than the settled value of previous year

During 2010-11, three ETGs and two markets were put to tender (February 2010) along with other ETGs and markets fixing reserve price at lower rate than that of the settled value of previous year (2009-10) and settled for the year accordingly. This resulted in probable loss of revenue to the tune of ₹3.32 lakh as shown in Table-6.

Table 6

(in ₹)

Sl. No	Name of the market/ETG	Settled value of 2009-10	2010-11		Loss of revenue compared to previous years
			Reserve price	Settled value	
1	Lahorijan NH-36 ETG	1000001	768650	815000	185001
2	Manja Weekly Market	96000	90335	90500	5500
3	Hollowkhuwa ETG	476786	395382	450501	26285
4	Dayangmukh ETG	720000	603835	610000	110000
5	Balipothar Weekly Market	85001	78845	79951	5050
Total		**2377788**	**1937047**	**2045952**	**331836**

Source: Settlement order and information furnished by Suptd. of Tax, KAAC

On being pointed out, KAAC in its reply stated (March 2014) that ETG/markets were settled above the reserve price. The reply is not acceptable as the reply is silent about the reasons for fixing the reserve price at lower rate than that of the previous year's settled value.

3.1.4 Non realisation of Council's share of Motor Vehicle Tax

While referring to the arrangement of remittance of 90 percent of the gross collection of Motor Vehicle (MV) tax by Deputy Commissioner of North Cachar Hill and Karbi Anglong District to the concerned District Council (erstwhile) made effective from April 1983, the State Government directed (March 1991) the Deputy Commissioners of the above two districts to release 90

percent of Motor Vehicle Tax on quarterly basis to the Councils.

Scrutiny revealed that during 2010-11, no amount of MV Tax was remitted to KAAC. Even records of due amount of MV Tax were also not available with KAAC. On being asked, the Executive Engineer (M), KAAC obtained the position of due MV Tax (being 90% share) from the District Transport Authority, which showed that the due amount of MV Tax pertaining to the period upto 2010-11 was ₹9.64 crore. Reasons for non-remittance of due amount of MV tax were not stated, though called for. Such situation needs to be avoided by instituting an appropriate monitoring mechanism and delineating responsibilities among officials of KAAC and the State government.

On being pointed out, KAAC stated (March 2014) that the matter was taken up by the Transport Department of KAAC with the Deputy Commissioner, Karbi Anglong for release of Council's share. It is however, recommended that the State Government may be moved at the appropriate level.

3.1.5 Extension of undue financial benefit by way of withholding deposit of land revenue by the Mouzadar

Rule 17 & 18 of Karbi Anglong Autonomous District Fund Rules, 1952, provides that all receipts due to KAAC collected by any employee authorized to collect such receipts, should pass through cashier, who shall enter them in the Cash Book of KAAC and such receipt should be remitted to the treasury promptly without any appropriation.

Land Revenue is an inherent subject of the Karbi Anglong Autonomous Council (KAAC) as per Sixth schedule to the Constitution of India. In KAAC, there

are four Revenue circles for collection of land revenue namely (i) Diphu circle (with 3 mouzas), (ii) Donkamokam Circle (with 9 mouzas), (iii) Phuloni Circle (with 10 mouzas) and (iv) Silonijan Circle (with 4 mouzas) under the Department. As per prevailing system of the Council, land revenue is collected through Mouzadars under the circles against the demand raised by the Revenue Circles from time to time. The Mouzadars are issued Counter folio Receipt (CFR) books for collection of the said revenue by the concerned Circle Office and revenue collected by the Mouzadar is deposited directly into the Council's PLA (Treasury) through Treasury challans in triplicate by the Mouzadar. One copy of challan is submitted to the Council one copy is submitted to the Circle office for record and one copy is retained with the Mouzadar. The concerned Mouzadar is to submit the counterfoil of CFR books to the Circle office. Circle office is to maintain demand register, collection register, stock register of receipt books etc.

During test check of records of Donkamokam Circle, it was noticed that demand and collection register (Mouzadar wise) was not maintained by the Circle properly. Even counterfoil of CFR issued to Mouzadars was not made available to audit though called for. Therefore, actual position of demand raised, land revenue collected and deposited into Council's PLA could not be ascertained.

However, information furnished (March 2013) by the Assistant Revenue Officer (ARO) of Donkamokam Circle disclosed that against the collection of land revenue of ₹5.03 lakh pertaining to the period prior to 2010-11 (upto September 2009) by the Mouzadar of Rangkhang Mauza, ₹0.60 lakh only was deposited by the Mouzadar leaving a balance of ₹4.43 lakh till the

date of audit. On being pointed out, KAAC replied (March 2014) that collection of land revenue of Donkamokam Circle pertaining to the period prior to 2010-11 was actually ₹5.05 lakh. Of this, ₹0.39 lakh was deposited by Mouzadar leaving a balance of ₹4.66 lakh in hand for which disciplinary action was taken and ARO was directed to take necessary steps for realisation of ₹4.66 lakh from the defaulting Mouzadar. It was also added that necessary instructions to all Circle offices were issued to maintain the required records.

Thus, inaction on the part of KAAC to enforce provision of Rules of collection and remittance of Council's receipt led to extension of undue financial benefit by way of retention of land revenue of ₹4.66 lakh by the Mouzadar for over a period more than two years which is fraught with the risk of misappropriation of the amount.

3.2 Revenue remittance

Rule 18 of the District Fund Rules, 1952 (DFR) provides that all moneys received by KAAC shall be remitted into the treasury promptly and shall on no account be appropriated towards expenditure and Rule 17 of the said Rules further provides that all receipts due to KAAC collected by any employee authorized to collect such receipts, should be deposited with the cashier, who shall enter them in the Cash Book of KAAC.

3.2.1 Irregular utilization of departmental receipts towards departmental expenditure

Mention was made in paragraph 3.2.1 of the Audit Report of the Council for 2009-10 that KAAC collected revenue of ₹25.41 lakh as proceeds of passenger fare, auction of vehicle, hire charges of buses etc., under

Road and Transport Services during 2009-10. Of this, KAAC spent ₹13.07 lakh towards departmental expenditure like repair and maintenance of vehicles during 2009-10 without depositing the amount first into the treasury (PLA of KAAC).

Test check of the records of the Transport Department of the Council and further scrutiny of information furnished to audit revealed that during the year 2010-11, the Council collected revenue of ₹104.41 lakh as proceeds of passenger fare (₹98.08 lakh), auction of vehicles (₹6.25 lakh) and auction of tyres (₹0.08 lakh).There was also undeposited balance of revenue of ₹3.04 lakh lying with the department pertaining to earlier year. Of the available fund of ₹107.45 lakh the Transport Department of the Council deposited ₹22.94 lakh into the treasury in Council's PLA and un-authorisedly spent a total amount of ₹73.12 lakh towards departmental expenditure on purchase of POL, repairing and maintenance of vehicles during the year 2010-11 without depositing the same into the PLA in violation of the provision of the Fund Rule *ibid*. The balance of ₹11.39 lakh was stated to be deposited into PLA during 2011-12.

Thus, compliances of provisions of DFR needed to be ensured by the Council.

3.2.2 Irregular retention of revenue receipt outside Personal Ledger Account of KAAC

Mention was made under paragraph 3.2.2 of the Audit Report of the KAAC for 2009-10 that cash branch of KAAC received revenue from time to time which was not deposited promptly into the treasury (PLA of KAAC) and retained a portion of it with the Cashier. The extent of delay in depositing revenue, thus occurred, could not be ascertained in audit due to non

maintenance of receipt register exhibiting details of receipt, receipt head of account and date of deposit into PLA etc.

Scrutiny of records and information about the monthly position of revenue receipt and deposits made in the treasury furnished to audit (February 2013) revealed that there was an opening balance of ₹0.87 crore as on 1 April 2010, monthly receipts by KAAC varied from ₹0.43 crore to ₹2.95 crore during 2010-11 and partial deposit leading to monthly non deposited amount kept outside (PLA of KAAC) varied from ₹0.89 crore to ₹1.14 crore are shown in Table-7.

Table –7

(₹ in crore)

Month	Opening balance	Revenue received	Deposited into Treasury	Balance outside PLA
April 2010	0.87	1.53	1.45	0.95
May 2010	0.95	0.83	0.82	0.96
June 2010	0.96	0.57	0.54	0.99
July 2010	0.99	1.02	0.99	1.02
August 2010	1.02	0.43	0.40	1.05
September 2010	1.05	0.91	0.87	1.09
October 2010	1.09	0.51	0.49	1.11
November 2010	1.11	2.37	2.34	1.14
December 2010	1.14	1.19	1.32	1.01
January 2011	1.01	0.43	0.44	1.00
February 2011	1.00	0.85	0.86	0.99
March 2011	0.99	2.94	3.04	0.89

Source : Council Sector Cash book

This practice was not only in violation of the District Fund Rules but also fraught with the risk of misappropriation/misutilisation. Besides, receipt of KAAC in the Annual Accounts may not exhibit a true and fair view.

3.3 Revenue expenditure

3.3.1 Irregular expenditure due to engagement of adhoc teachers

Section 7 of the Assam Financial Responsibility and Budget Management Act, 2005 provides that appointing authorities of the Autonomous bodies and the State Government shall give appointments only

against sanctioned post which is vacant and in accordance with the laid down rules, procedures and orders and no new post shall be created in any department or in Autonomous bodies without prior concurrence of the Finance department.

Scrutiny of records and information furnished by the District Primary Education Officer (DPEO) revealed that the DPEO engaged 110 temporary teachers on adhoc basis in 110 primary schools under 11 Education Blocks during 2010-11 at a fixed pay of ₹11531 per teacher per month (being minimum gross pay and allowances of one primary teacher) without obtaining any approval from the Education and the Finance Department of the Government of Assam and incurred a total expenditure of ₹152.21[13] lakh towards salary of three adhoc teachers during 2010-11. On being asked, the DPEO stated that the teachers were appointed on adhoc basis against the existing vacancy with the approval from the Council but without concurrence of the Finance Department and the expenditure was met from the Non-Plan fund released by the Government.

Thus, expenditure of ₹152.21 lakh incurred towards salary of adhoc teachers by diverting Non-Plan fund released by the Government of Assam was irregular.

On being pointed out, KAAC in reply (March 2014) stated that the matter will be taken up with the State Government for regularization of adhoc teachers. However, the reply is silent about irregular expenditure met from the Non-Plan funds.

3.3.2 Withholding of funds of entrusted function

KAAC short released a total amount of ₹8.54 crore (Plan ₹7.53 crore and Non-Plan: ₹1.01 crore) to the

[13] ₹ 11531 X 110 X12 months

Drawing and Disbursing Officer of the line departments, treating the amount as deduction at source towards administrative charge on account of bearing extra and additional burden by KAAC for administering the entrusted functions without any such provision in modalities of entrustments or approval from the State Government. This action was not only in violation of the approved procedures, but also liable to deprive the attainment of objectives of entrusted functions to the corresponding extent.

3.3.3 Work done without call of tender

Test check of the records of the Executive Engineer Works (EE) of KAAC revealed that during 2010-11, the division had executed construction/repair/ maintenance/extension works, worth ₹213 lakh without calling for tenders through 24 work orders having value of each work ranging from ₹1.58 lakh to ₹35.59 lakh.

The Executive Engineer stated that KAAC did not prescribe the financial limit for awarding work without call of tender and the award of work order depends on the pleasure of KAAC. The Council also did not have any approved panel of contractors.

Awarding the work without tendering not only deprived KAAC of the benefit of competitive bidding, but the entire process also lacked transparency.

KAAC would need to provide a transparent procedure for availing best possible rates and ensuring quality of work in accordance with generally accepted canons of financial propriety laid down in GFRs/AFRs/APWD code.

3.3.4 Idle stock of teaching and non teaching materials

Test check of stock and issue register of teaching/non teaching materials with other related records of District

Primary Education Officer (DPEO) KAAC revealed that Fruit Charts (3000 pieces), Animal Charts (2000 pieces), Alphabetical Charts (4000 pieces), Vegetable charts (3000 pieces), Flower Charts (3000 pieces), Bird Charts (3000 pieces), Fish Charts (3000 pieces) and 603 Carrom Boards were procured between December 2010 and February 2011 at a total cost of ₹16.17 lakh which remained in stock without any distribution till the date of audit (March 2013) as detailed in Table-8.

Table-8

Sl. No.	*Name of the item*	*Quantity in numbers*	*Rate (in ₹)per piece*	*Total amount (in ₹)*
1	Fruit Chart	3000	50	150000
2	AnimalChart	2000	50	100000
3	Alphabetical chart	4000	50	200000
4	Carrom Board	603	1024	617472
5	Flower chart	2000	50	100000
6	Bird Chart	3000	50	150000
7	Fish Chart	3000	50	150000
8	Vegetable Chart	3000	50	150000
Total		**20603**		**1617472**

Source: Stock book of DPEO

It was also noticed that before procurement of such materials, the school-wise actual requirement was not assessed. Thus, procurement of materials without assessment of requirement led the teaching and non teaching materials worth ₹16.17 lakh lying idle with DPEO since long.

On being pointed out, KAAC in reply (March 2014) stated that the materials in question have now been distributed. However, copies of delivery challans with acknowledgment of receipts in support of distribution were not furnished to substantiate their reply by the Council.

4 Irregularities in transactions relating to discharge of entrusted functions

Health and Family Welfare Department

4.1 Fictitious procurement of surgical equipments worth ₹88.92 lakh

Scrutiny of records of the Joint Director Health Service (Jt. DHS), Karbi Anglong, Diphu revealed that different surgical instruments/equipments worth ₹140.01 lakh were procured during July and August 2009 based on the administrative approval accorded by KAAC during May 2009 (without specifying amount administratively approved), by placing orders to two suppliers (June 2009) who were selected on the basis of lowest rate offered in response to a limited tender invited by Jt. DHS and approved by KAAC (June 2009). The receipt of the items in July and August 2009 were duly acknowledged by the District Medical Stores, Diphu (DMS) by certifying on the supplier's bill. Financial Sanctions were accorded in two phases and payment to the extent of ₹111.60 lakh was made during October 2011 (₹101.47 lakh) and October 2012 (₹10.13 lakh).

During test check (February 2013) of stock Register of DMS it was noticed that out of the procurements of 71 items (July & August 2009), 47 items of surgical equipment/instruments worth ₹88.92 lakh *(**Annexure-IV**)* could not be issued/utilized and proposed for joint physical verification of the stock. In response, Senior Medical and Health Officer (Sr. M&HO) in-charge of DMS stated that these articles were not physically available in the store as the same were directly supplied to Diphu Civil Hospital but no written acknowledgement of receipt could be produced in support of reply.

The reply of the Sr. M&HO was not acceptable as these articles are certified as received by DMS and these were duly entered in the Stock register of DMS showing time to time issue to peripheral hospitals and Health Centers including Civil Hospital, Diphu. Further, it was ascertained from the Civil Hospital authority that the above articles were not received in the Civil Hospital, Diphu. Thus, procurement of surgical instrument/articles worth ₹88.92 lakh was fictitious.

4.2 Avoidable extra expenditure on procurement of medicine

(i) The Purchase Board of the Director of Health Service, (DHS) Assam, formed under Section 8 of the Assam Preferential Stores Purchase Act 1989, accepted the prices fixed by the Assam Small Industries Development Corporation Ltd. (ASIDC) for the year 2010-11 which was applicable for the purchase by the department as per Section 10 of the Act *ibid*. DHS, Assam accordingly circulated (10 June 2010) the approved price list of drugs and pharmaceuticals showing the price of Syrup Vitamin B-complex as ₹23.35 per 200 ml bottle (exclusive of VAT and 5 *per cent* ASIDC's commission).

In violation of the provision of the Act, the Joint Director Health Service (Jt. DHS), Karbi Anglong, Diphu procured 15000 bottles of Syrup Vitamin B-complex (200 ml each) in March 2011 at the rate of ₹99.80 per bottle (exclusive of taxes) by placing supply orders to a Guwahati based firm and a payment of ₹14.97 lakh was made in October 2011. Had the procurement been made from ASIDC, the cost of procurement would be ₹3.68[14] lakh (including 5 *per*

[14] 15000 bottles x ₹23.35 + 5 % commission = ₹ 367763

cent commission). Thus an extra expenditure of ₹11.29 lakh was incurred which was avoidable.

On being pointed out, Jt. DHS, Karbi Anglong stated (March 2014) that the price list of ASIDC was received in June 2012 and the procurement was made with the approval of KAAC. The reply was not acceptable as (1) the departmental approved price should have been obtained/consulted prior to placing of orders, (2) the price of the medicine got approved from KAAC on the basis of comparative statement furnished by Jt. DHS did not include ASIDC's rate and further (3) the approved rate of KAAC for Syrup Vitamin B-complex was only ₹68.00 per 200 ml bottle.

(ii) Rule 96 of Karbi Anglong Autonomous District Fund rule, 1952 prescribed that the rate paid for purchase should not be in excess of market rate (MRP).

During audit (February 2013) it was noticed that four items of medicines were procured by Jt. DHS, Karbi Anglong during June 2010 to March 2011 from two suppliers by placing supply orders at the rate much higher than the maximum retail price (inclusive of taxes) printed on the bottle of the item of medicines. This resulted in extra expenditure of ₹12.32 lakh as detailed in ***Annexure-V.***

In reply, Jt. DHS, Karbi Anglong stated that medicines were purchased as per approved rate of DHS and KAAC. The reply was not tenable as the medicine were purchased at the prices higher than MRP.

4.3 Excess procurement of hospital deodorant (₹38.18 lakh) and non-accountal of stock worth ₹15.27 lakh

Scrutiny of Stock Register of the District Medical Store, Diphu revealed that Jt. Director of Health

Service, Diphu procured 3000 liters of Klinky Citrus (KC), a concentrate deodorant-cum-cleaner used in hospitals and dispensaries, in March 2010 from a Calcutta based manufacturer at a cost of ₹22.91 lakh while there was 5753 liters of KC lying in stock at the time of procurement, which was duly added to the balance in the Stock Register. But, additional quantity of 2000 liters of KC (worth ₹15.27 lakh, procured in October 2010, though recorded in the Stock Register) was not added with the available balance. Thus, stock of KC worth ₹15.27 lakh remained short accounted in the Stock Register. As there was a balance of 6433 liters of KC as on 31 March 2011, the utilization/issue of KC from March 2010 to March 2011 was to the extent of 2320 liters only. Thus, the available balance (5753 liters) was sufficient enough to cover the quantity issued (2320 liters[15]). As such, the procurement of 5000 liters of KC worth ₹38.18 lakh was in excess of requirement leading to unnecessary blockade of fund meant for providing Health Services to public.

Further, no certificate of physical verification was recorded in the Stock Register. The short exhibition of stock worth ₹15.27 lakh remained undetected and unrectified till the date of audit (February 2013) and thus, the possibility of occurrence of fictitious procurement, misutilisation/malpractice could not be ruled out.

In reply, Senior Medical & Health Officer, in-charge of District Medical Store, Diphu stated (February 2013) that the Stock Register was not regularized and some issue of KC could not be entered in the Register due to non-receipt of acknowledgement of receipt from the peripheral hospitals/Health Centers. However, the same

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[15] 5753 + 3000 – 6433 = 2320 liters

would be collected and the Stock Register would be regularized.

It was noticed that the date-wise entry of receipt and issue was recorded in the Stock Register showing the available balance on any particular date and in such cases gross omission of entries was not feasible unless being deliberately made. Further, no store keeper would normally issue stores without reducing the available stock balance even if the receipt of acknowledgement was awaiting and would exhibit inflated balance of stock held under the custody. As such, the reply was not acceptable and needed further investigation.

On being pointed out, KAAC in reply (March 2014) stated that the acknowledgement of receipt from the peripheral hospitals/Health Centers were collected and stock register regularized. The reply was, however, indicative of lack of internal control mechanism as regularization of stock register at a later date is fraught with the risk of manipulation and thus, needs investigation.

Public Works Department

4.4 Unfruitful expenditure

Government of Assam (GOA), Education Department accorded (March 1989) administrative approval (AA) for construction of Polytechnic Building[16] at Diphu at a cost of ₹1.74 crore.

Scrutiny (October 2010) of records of Executive Engineer, PWD Building Division, Diphu and further information collected (December 2011) from the Division revealed that the technical sanction of the

[16](i) Main building, (ii) Multipurpose building, (iii) Rest house, (iv) Work shop and store, (v) Physics, chemistry building and amenities centre, (vi) Approach road, (vii) Water supply, (viii) LT line, (ix) External electrification, (x) Acoustics treatment, (xi) Iron Gate etc.

work was not available on record and the work was divided into several parts and allotted to seven different contractors between October 1990 and September 1994 with the stipulation to complete the same between April 1991 to March 1996. None of the parts of the work was completed within the stipulated period and the AA was revised (March 1999) to ₹3.03 crore owing to increase in price of materials and wages of labourers.

Scrutiny further revealed that the contractors stopped the work during later part of the year 2000 due to non-availability of construction materials and paucity of fund. Around this time, the incomplete building was occupied by Army personnel. After vacation of the building by Army, the building was completed (July 2007) at a cost of ₹2.73 crore. A further expenditure towards renovation work was also incurred for ₹0.53 crore and the building was inaugurated (August 2007) by honorable Education Minister, GOA. The building was, however, remains to be utilized (June 2012) for conducting classes of polytechnic.

On this being pointed out in audit, Joint Secretary, Higher Education (Technical) Department, GOA stated (June 2012) that further renovation work of the polytechnic building is going on and the polytechnic classes will be conducted in the building after completion of the renovation work. The reply only reaffirmed the fact that the expenditure remained unfruitful till date (July 2012).

Thus, there was an unfruitful expenditure of ₹3.26 crore (₹2.73 crore + ₹0.53 crore) towards construction of Polytechnic building at Diphu as the building could not be put to use by Education Department for the intended purpose even after a lapse of four years of construction.

This irregularity has been pointed out vide Report of the Comptroller and Auditor General of India (Civil) for the year ended 31 March 2012 (Report No. 2) Government of Assam (Paragraph 2.6.4 of the Report refers) laid before the Assam State Legislature on 4 April 2013.

4.5 Irregular utilization of Grants in aid under Article 275 (1) of the Constitution

The Government of Assam entrusted 30 state executive functions to KAAC (December 1996) which did not include functions related to Police and the department was not brought under the administrative control of the KAAC. During audit of KAAC (March 2013), it was noticed that under the scheme of "Grants-in-aid to State Government under Article 275 (1) of the Constitution of India" meant for developmental work for promoting welfare of Scheduled Tribes, the Government of Assam accorded sanction for ₹35.00 lakh (March 2010) from supplementary budget provision for 2009-10 for "Improvement of Dokmoka – Samlangso Road" with the condition that KAAC was to execute the work as per Government of India's guideline and the amount was to be utilised for the sanctioned scheme only. In pursuance of the sanction, KAAC accorded administrative approval for the work (May 2010) and released the amount (June 2010) to the Executive Engineer, PWD, Building Division, Diphu as per his proposal for execution of the said work. However, reason for execution of road work by building division was not on record and the approved estimate of the work was not furnished by KAAC, though called for.

Records disclosed that an estimate (cost ₹35 lakh) for the work Improvement of "Dokmoka-Samlangso Road (Renovation/construction of Samlangso Road

Subdivision for conversion to Police Out Post at Samlangso in Karbi Anglong District under Article 275 (1) for the year 2009-10)" was prepared by Executive Engineer, PWD, Building Division, (EE) as per instruction of the Honorable Minister of Hill Areas Department which was technically sanctioned by the Additional Chief Engineer, PWD (R&B) Hills, Assam, Diphu (December 2009). The estimate included works for renovation of Sub-divisional office building and godown, construction of kitchen with passage, two grade III quarters, two septic tanks, sanitary latrine/urinal, ring well, approach road with internal and external electrification. Additional Chief Engineer issued work orders (June 2010) for execution of the above works to the contractors. On being asked, EE stated (March 2013) that the entire amount was spent and the work was completed.

Thus, the works executed for the purpose of converting the sub divisional office complex to a police out post cannot be treated as improvement of road work and also in conformity with the condition of sanction of the Government. Moreover, expenditure for construction of police out post was beyond the scope of entrusted functions of KAAC. As such, both sanctioning of the fund from supplementary grant and expenditure of ₹35 lakh incurred was irregular.

Education Department

4.6 Irregular expenditure (₹60.21 lakh) for engagement of teachers with fixed pay

Section 7 of the Assam Financial Responsibility and Budget Management Act, 2005 provides that appointing authorities of the Autonomous bodies and the State Government shall give appointments only

against sanctioned post which is vacant and in accordance with the laid down rules, procedures and orders and no new post shall be created in any department or in Autonomous bodies without prior concurrence of the Finance Department.

Records of Inspector of Schools, Karbi Anglong, Diphu revealed that KAAC allowed (August 2008) engagement of one Karbi Language Teacher (KLT) in each recognised High and Middle School subject to possessing of qualification as prescribed by the Karbi Language Development Board and accorded financial sanctions for adhoc recurring grants including the fixed pay (₹2600.00 per month) of KLTs in August 2010 (for 6 months) and in March 2011 (6 months) but details of any vacant post of KLT and approval of the Finance Department of the State Government was not found on record. According to the sanction, ₹60.21 lakh was disbursed to 193 KLTs engaged in recognized Middle English Schools (138 KLTs) and High School (55 KLTs) during 2010-11 without any vacancy and approval of the Finance Department of the State Government leading to irregular expenditure of ₹60.21 lakh.

The Inspector of Schools stated (December 2012) that the matter would be taken up with KAAC and Government for their comment. Further development has not been intimated (March 2014).

4.7 Idle stock of Karbi Text Book worth ₹19.45 lakh

Inspector of Schools (IS), Karbi Anglong, procured 60000 text books worth ₹31.00 lakh for distribution to students of class VI, VII and VIII of different recognized High and Middle English Schools of Karbi Anglong. Of this, IS could distribute 36 *percent* to 39

per cent of books only during 2010-11 leading to idling of stock of books worth ₹19.45 lakh which could not be distributed till the date of audit (December 2012) as shown in Table 9 below:

Table -9

Name of text book	Quantity (in numbers)			Percentage of distribution	Rate (₹)	Value of Books in stock (₹ in lakh)
	Procured	Distributed	Balance			
Lammet Kimi I for class VI	20,000	7470	12530	37	48.50	6.08
Lammet Kimi II for class VII	20,000	7171	12829	36	48.50	6.22
Lammet Kimi III for class VIII	20,000	7674	12326	39	58.00	7.15
Total	**60,000**	**22315**	**37685**			**19.45**

Source: Stock book of IS

Inspector of Schools stated (December 2012) that action for distribution of books would be taken. However, further development has not been furnished alongwith reply (March 2014).

Town and Country Planning Department

4.8 Unfruitful expenditure

In pursuance of sanction and release of fund for implementation of scheme under Backward Region Grant Fund (BRGF) by the Government of India, the Government of Assam sanctioned and released ₹16.98 crore (March 2010 : ₹15 crore ; November 2010 : ₹1.98 crore) to KAAC which were in turn released to the District Rural Development Agency (DRDA), Diphu, Karbi Anglong (August 2010 and February 2011). Of this, a total amount of ₹3.85 crore (₹3.08 crore in November 2010 and ₹0.77 crore in October 2011) was released by the DRDA to the Deputy Director, Town and Country Planning (T&CP) for implementation of 18 schemes. Estimated amount of one of these schemes for "Construction of Auditorium at Dokmoka Ward III"

amounted to ₹30 lakh (released to T&CP ₹24.00 lakh in November 2010 and ₹6.00 lakh in October 2011).

The Deputy Director, T&CP put the work for the construction of the Auditorium to tender (December 2010) showing the estimated value of work at par with ₹22.56 lakh. In response, four contractors offered to execute the work at par with the value of the work as put to tender. KAAC approved one bidder[17] and accordingly the work was awarded (February 2011). The work commenced in February 2011 and continued till June 2012. Monthly Progress Report for February 2013 showed achievement of 100 percent physical progress of the work.

Scrutiny of records revealed that out of 35 items/sub items of works (including site preparation, internal electrification, internal sanitation, premium, contingency and cost of chairs) worth ₹30.12 lakh, the contractor executed 21 item/sub items of works at the cost of ₹30.02 lakh resulting in excess expenditure of ₹12.07 lakh due to execution of excess quantities of work in respect of these 21 items/sub-items (***Annexure-VI***). Item of works related to fitting and fixing of windows, doors, fan, light, ceiling, AC boards, clear sheet glass, sliding door, chairs and distempering, had not been executed by the contractor although the entire amount of ₹30.00 lakh was spent.

On being pointed out, the Deputy Director, T&CP stated (March 2013) the reason for execution of excess quantities of work was due to enhancement of plinth area as per public demand and no revised estimate for the work was prepared and submitted yet. It was also stated that there was no possibility to get further fund from BRGF.

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[17] Contractor, Shri Borkiri Rongpi

In the absence of doors, windows, chairs etc, the structure constructed could not be put to use for the purpose of auditorium which renders the expenditure of ₹30 lakh incurred so far as unfruitful.

Social Welfare Department

4.9 Excess expenditure due to extension of undue benefit

KAAC accorded financial sanctions for ₹3.52 crore during 2010-11 for the procurement of different articles, materials, equipments, furnitures etc. required for distribution to Anganwadi Centers (AWCs) for implementation of Integrated Child Development Scheme (ICDS) in Karbi Anglong District. Administrative approvals for the same specifying selected suppliers with the value of materials were also accorded between November 2010 and December 2010 by KAAC. Accordingly, Programme Officer (PO) Divisional ICDS Cell, Diphu, placed 66 supply orders (during November 2010: ₹174.50 lakh and January 2011 : ₹177.00 lakh) directing to supply the materials etc. to 10 Child Development Project Officers (CDPO) indicating project-wise quantity of materials to be supplied and approved rate for each item of materials/articles. These materials/articles were duly certified by the concerned CDPOs as received in good condition, without showing the stock entry references and the date of receipt.

Records showed that, KAAC approved rates of the above materials in the Purchase Board Meeting in May 2008 and the next approval of rates was accorded only in September 2011. Thus, approved rate of May 2008 was applicable during the period of placing supply orders.

Test check (March 2013) of records (PO, Divisional ICDS cell, Diphu) revealed that approved rates (May 2008) in respect of 9 items of articles and furniture were inflated in placing the supply orders resulting in excess expenditure of ₹41.06 lakh as shown in Table 10.

Table -10

(In ₹)

Sl. No.	Name of Item purchased	Quantity (Piece/ Packet)	Rate at which procured	Amount paid	Approved Rate dated 16.5.2008	Amount as per approved rate	Excess expenditure
1	Plastic Jug (Big)	916	300	274800	70	64120	210680
2	Plastic Mug (BQ)	1830	100	183000	30	54900	128100
3	Steel Spoon	4642	205	951610	60	278520	673090
4	Towel	1830	270	494100	165	301950	192150
5	Plastic Garden Chair	850	900	765000	650	552500	212500
6	Steel Office Table with one drawer	425	4380	1861500	3360	1428000	433500
7	Wooden Pencil	16476	85	1400460	35	576660	823800
8	Towel Big size	850	270	229500	260	221000	8500
9	Steel Rack	425	7800	3315000	4450	1891250	1423750
	Total			**9474970**		**5368900**	**4106070**

In this context, it is pertinent to point out that the actual rate of procurement of the above 9 items of articles and furniture were also higher than that of the approved rates of September 2011 and while comparing rates of procurement with these rates (September, 2011), the excess expenditure amounted to ₹41.61 lakh as shown in Table11.

Table -11

(In ₹)

Sl. No.	Name of Item purchased	Quantity (Piece/ Packet)	Rate at which procured	Amount paid	Approved Rate dated 7.9.2011	Amount as per approved rate	Excess expenditure
1	Plastic Jug (Big)	916	300	274800	70	64120	210680
2	Plastic Mug (BQ)	1830	100	183000	35	64050	118950
3	Steel Spoon	4642	205	951610	60	278520	673090
4	Towel	1830	270	494100	200	366000	128100
5	Plastic Garden Chair	850	900	765000	700	595000	170000
6	Steel Office Table with one drawer	425	4380	1861500	2500	1062500	799000
7	Wooden Pencil	16476	85	1400460	45	741420	659040
8	Towel Big size	850	270	229500	295	250750	(-)21250[18]
9	Steel Rack	425	7800	3315000	4450	1891250	1423750
							4161360

[18] Less expenditure

In reply (March 2013) the PO stated that the rate approved on 16 May 2008 by council, as per Minutes of Purchase Board of KAAC, was applied for procurement of materials/articles/furnitures etc. up to 6 September 2011 and thereafter rates approved as per Minutes dated 7 September 2011 was considered. It was also stated that in case of items, which were not included in list of rates approved by the Council, the rates allowed by various Government Agencies were followed.

The reply of the PO was not tenable as the above mentioned items were procured within January 2011 and existed in the list of rates approved on 16 May 2008 (showing lower rate) which was applicable during the period of placing the order for supply. Moreover, there was an excess expenditure of ₹ 41.61 lakh even if compared with the rate as approved by the Council at a later stage on 7 September 2011 as detailed in Table-11 above.

Thus, excess expenditure of ₹41.06 lakh was incurred due to placing of orders at higher rate than the approved rate causing extension of undue financial benefit to the suppliers .

Panchayat and Rural Development Department

4.10 Suspected misappropriation

Rule 95 of Assam Financial Rules provides that Drawing and Disbursing Officer (DDO) is personally responsible for the accounting of all money received, disbursed and for the safe custody of cash. Further, according to the procedure followed in Government Departments, on receipt of cheques/drafts/banker's cheque etc., details are recorded in 'Register of Valuables' before making entries in departmental cash book as soon as any transaction is made.

Scrutiny (December 2012 to January 2013) of the records of Deputy Director (Hills), Panchayat and Rural Development (P&RD), Karbi Anglong revealed that the Deputy Director drew (March 2011) self cheque bearing No. 644367 dated 2 March 2011 for ₹49.18 lakh on United Bank of India, Diphu for disbursement to nine[19] Block Development Officers (BDOs) of Karbi Anglong district for construction of market sheds under the award of Twelfth Finance Commission. Of this, the Deputy Director showed disbursement (5 March 2011) of ₹5.50 lakh through cheque No. 592784 dated 5 March 2011 to Nilip Development Block. Cross examination of the relevant records (Cheque and draft receipt register and bank statement) maintained by BDO, Nilip Development Block, however, disclosed that the cheque in question was not received by the block though as per the statement of the bank account operated by the Deputy Director as DDO with United Bank of India, Diphu, entire amount of ₹49.18 lakh was withdrawn on 5 March 2011 itself. The Block concerned also denied receipt of ₹5.50 lakh as shown disbursed by the Deputy Director to the block such instances were, however, not noticed in other eight development blocks. Thus, the amount of ₹5.50 lakh shown to have been paid to Nilip Development Block by the Deputy Director (Hills), Panchayat and Rural Development (P&RD), Karbi Anglong was suspected

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Sl. No.	Name of the DDO	Cheque No. and date	Amount (₹)
1.	BDO, Ronkhang	592780 dtd.5.03.2011	493500
2.	BDO, Samelangso	592781 dtd.5.03.2011	493500
3.	BDO, Langsomepi	592782 dtd.5.03.2011	493500
4.	BDO, Bokajan	592783 dtd.5.03.2011	550000
5.	BDO, Nilip	592784 dtd.5.03.2011	550000
6.	BDO, Rongmongwe	592785 dtd.5.03.2011	962500
7.	BDO, Socheng	592786 dtd.5.03.2011	550000
8.	BDO, Chinthang	592787 dtd.5.03.2011	412500
9.	BDO, Amri	592788 dtd.5.03.2011	412500
Total			**49,18,000**

Source: Departmental records.

to be misappropriated as both receipt and subsequent utilisation of the funds by the concerned block was neither acknowledged nor available on record. This was facilitated due to failure of internal control system of periodical reconciliation between the cheques issued by the Deputy Director with that of the cheques received by the blocks.

On being pointed out, KAAC stated (March 2014) that the amount was received as per statement of the Accountant of the Block and the same was deposited in the official account at SBI which revealed that the money was not misappropriated. However, Report of enquiry conducted by the Government mentioned that BDO failed to furnish copy of Bank Pass Book, Payment vouchers and MBs for which possibility of misappropriation could not be ruled out.

In view of the enquiry report the reply of KAAC could not be accepted.

This irregularity has also been pointed out vide Report of the Comptroller and Auditor General of India on Social, General and Economic (Non PSUs) Sectors for the year ended 31 March 2013 (Report No. 7 of 2013) Government of Assam (Paragraph 1.2.5(B) of the report refers).

5 Weak Internal control

Internal control is an integral process which is designed to provide reasonable assurance about achieving the organizational objectives viz., fulfilling accountability obligations, complying with applicable laws and regulations, executing programmes/schemes in an orderly, economical, efficient and effective manner and safeguarding resources against loss.

Considering the size and volume of transactions of KAAC, an Internal Audit wing is required to be set up for conducting proper checks of all financial affairs so

as to ensure accuracy and reliability of figures of books of account.

The internal control in the Council was ineffective and inadequate as would be seen from the following in addition to observations made in the foregoing paragraphs of this report.

1. Land Revenue department of the KAAC did not maintain any record in connection with demand and collection of Land revenue. Even none of the Revenue circle could furnish Demand Register and Counterfoil of receipt books (CRF) in support of actual realisation of Land revenue etc. In the absence of basic records actual position of demand raised and land revenue collected could not be ascertained.

2. Policy procedures and internal checks towards generation and realisation of revenue like forest, mines and minerals and taxes were not adequately documented, spelt out proper guidelines, orders or manual.

3. Reconciliation between cash book (PLA) with Treasury records and between bank statements and bank ledgers was not done to ensure accuracy of figures of Annual Accounts.

4. Ledger or consolidated abstract showing head-wise details of fund received from the Government on account of entrusted functions and its disbursement to Drawing and Disbursing Officers (DDO) of different departments under its control was not maintained by KAAC.

5 Remittance of irregularly retained professional tax of ₹11.39 lakh for a period over three years by Programme Officer, ICDS cell Diphu in Government Account and recovery of outstanding revenue in respect of Entry Tax amounting ₹0.68 lakh by the

Superintendent of Taxes, KAAC pertaining to the year 2010-11 at the instance of audit are indicative of inadequate internal control mechanism and thus, needs to be strengthened.



Guwahati
The

(C. H. KHARSHIING)
Accountant General

Countersigned



New Delhi
The

(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

Annexure - I
(Para reference 2.3.7)
Head-wise details of Receipt and Disbursement received from the State Government as on 31 March 2011 as per statement furnished

(₹ in lakh)

Sl. No.	Major Head of Accounts	PLAN			NON-PLAN		
		Budget provision	Fund Received from Govt.	Fund released by KAAC	Budget provision	Fund Received from Govt.	Fund released by KAAC
1	2	3	4	5	7	8	9
1	2202-Higher Education	532.00	477.00	473.41	726.69	657.49	578.36
2	2202-Adult Education	45.00	39.20	39.20	142.14	122.10	107.70
3	2405-Fisheries	474.00	148.50	148.50	201.37	179.35	178.97
4	2425-Co-operation	365.00	365.00	365.00	214.92	179.63	179.63
5	2235-Social welfare	1558.00	470.00	466.90	125.45	96.56	96.56
6	2205-Art & Culture (Cultural Centre)	62.00	62.00	61.91	23.31	15.99	14.83
7	2205-Art & Culture (Library)	23.00	23.00	23.00	47.48	39.44	39.44
8	2205-Art & Culture (Museum)	35.00	35.00	34.74	14.54	11.25	11.25
9	2205-Art & Culture (Archeology)	7.00	7.00	7.00	13.06	10.18	9.93
10	2204-Sports & Youth Welfare	42.00	42.00	21.78	47.21	38.75	38.65
11	2039-State Excise	0.00	0.00	0.00	126.87	104.51	88.08
12	2215- Water Supply & Sanitation	1803.00	1326.20	1326.20	3076.59	2531.45	2531.45
13	2515-P & R.D	1554.00	402.94	402.94	1090.76	955.00	955.00
14	2515-P & R.D (NSAP)	0.00	167.88	167.88	0.00	0.00	0.00
15	2217-Urban Development	201.00	196.00	196.00	94.31	85.71	53.63
16	2220-Information & Public Relation	35.00	35.00	32.68	78.02	64.81	64.32
17	2408- Food & Civil Supplies	0.00	0.00	0.00	76.68	67.79	67.79
18	2202-Elementary Education	1370.00	684.50	635.83	11758.59	3452.05	3293.50

19	2202- Secondary Education	1178.00	1088.00	1060.21	5397.67	4664.97	4398.77
20	2711-Water Resources	0.00	0.00	0.00	276.12	242.56	242.56
21	4711-Water Resources	1270.00	1020.00	1020.00	0.00	0.00	0.00
22	2235- I.C.D.S (III-CSS)	1388.00	1375.00	1338.91	0.00	0.00	0.00
23	2236- I.C.D.S (III-CSS) (SNP) Nutrition	0.00	1138.76	1138.76	10.30	9.32	9.11
24	2029-Land Revenue (Survey)	92.00	92.00	89.93	178.66	150.20	149.39
25	2851-Handloom & Textile	278.00	243.50	236.04	424.49	344.09	329.94
26	2851-Sericulture	327.00	323.50	323.50	887.49	728.20	715.70
27	2851-Cottage Industries	244.00	244.00	170.62	187.76	153.63	142.77
28	3054-Roads & Bridges (Direction & Admn)	0.00	0.00	0.00	5291.35	4425.80	4383.97
29	2059-Public Works (Maintenance & Repairs)	0.00	0.00	0.00	263.87	218.03	213.69
30	2216-Housing (Residential) (Maintenance)	0.00	0.00	0.00	21.09	15.89	15.89
31	3452-Tourism	0.00	0.00	0.00	29.57	24.43	22.34
32	5054-Roads & Bridges	3728.00	3213.00	3203.00	0.00	0.00	0.00
33	4059-Public Works	180.00	180.00	180.00	0.00	0.00	0.00
34	5452-Tourism	378.00	353.00	353.00	0.00	0.00	0.00
35	5505-Transport	222.00	222.00	222.00	0.00	0.00	0.00
36	2401-Crop Husbandry	1885.00	758.40	758.06	1589.93	1316.32	1316.32
37	2415-Agril Research & Education	15.00	15.00	15.00	8.48	8.18	4.10
38	2435-Agril Marketing	250.00	250.00	250.00	73.54	60.83	60.53
39	2404-Dairy Development	190.70	114.60	114.60	118.32	101.02	100.28
40	2402-Soil Conservation	728.00	251.50	251.50	809.92	680.12	680.06
41	2406-Forestry & wild life	1226.00	895.59	895.59	1431.53	1201.13	1201.11
42	3475-Legal Metrology	20.00	20.00	20.00	59.32	49.18	49.18
43	2225-Welfare of ST (IJDP)	0.00	200.00	200.00	0.00	0.00	0.00
44	2225-Welfare of ST (WDPSCA)	0.00	187.50	187.50	0.00	0.00	0.00
45	3451-Sectt Eco Services (Administrative Charges - Grant No.70)	0.00	80.00	80.00	0.00	0.00	0.00
46	2202-Primary Education	635.50	571.50	571.50	7665.56	6754.56	6754.56
47	2210-Medical & Public Health	1284.50	900.00	900.00	3061.54	2516.00	2497.55
48	2235-I.C.D.S (Medical)	0.00	13.00	11.33	0.00	0.00	0.00
49	2215-WSS (Medical)	0.00	0.00	0.00	0.00	22.64	19.65

50	2211-Family Welfare (III-CSS)	567.07	668.83	668.66	19.32	15.70	15.26
51	2701-Major & Medium Irrigation	0.00	0.00	0.00	638.84	511.90	496.24
52	2702-Minor Irrigation	0.00	0.00	0.00	1154.63	955.43	954.89
53	4701-Major & Medium Irrigation	100.00	100.00	100.00	0.00	0.00	0.00
54	4702-Minor Irrigation	1872.00	1055.00	1054.54	0.00	0.00	0.00
55	4705-Irrigation(C.A.D)	45.00	22.50	22.50	0.00	0.00	0.00
56	2403-A.H & Vety	860.00	256.20	256.15	1039.58	898.73	895.15
57	2225-Welfare of ST(Admn. by Council)	0.00	0.00	0.00	67.12	52.91	49.70
58	2235-Social welfare (GIA)	5.00	5.00	5.00	0.00	0.00	0.00
59	2515- BRGF	0.00	198.00	198.00	0.00	0.00	0.00
60	2202-Primary Education SSA	0.00	0.50	0.50	0.00	0.00	0.00
61	2210-Medical & Public Health III-CSS	0.00	54.50	54.44	0.00	0.00	0.00
62	4552-NLCPR (Roads)	0.00	108.94	108.94	0.00	0.00	0.00
63	2203-Technical Education	65.00	65.00	65.00	0.00	0.00	0.00
64	2075-Arrear Revised Scale	0.00	0.00	0.00	0.00	4516.00	4516.00
65	2202-Education - Mid Day Meal (CSS)	0.00	677.63	677.63	0.00	0.00	0.00
66	2210-Medical (NRHM)	0.00	335.00	335.00	0.00	0.00	0.00
67	2217-13th FC (ULB) Urban	0.00	0.00	0.00	0.00	47.34	47.34
68	2515-P&RD 13th FC	0.00	0.00	0.00	0.00	271.17	271.17
Grand Total		**27139.77**	**21778.17**	**21540.38**	**48563.99**	**39568.34**	**38862.31**

Annexure-II

(Para reference 2.4.1)

Statement showing the position of Cheque cancelled but not reissued during 2010-11

(in ₹)

Sl No.	Cheque No.	Date	Amount
1	2	3	4
01	1839/183835	24/03/2011	269436.00
02	1839/183852	24/03/2011	261417.00
03	1851/185018	25/03/2011	81137.00
04	1845/184481	28/03/2011	38566.00
05	1849/184846	29/03/2011	263652.00
06	1849/184847	29/03/2011	15818.00
07	1845/184444	25/03/2011	457755.00
08	1846/184539	30/03/2011	1653375.00
09	1846/184540	30/03/2011	128566.00
10	1846/184541	30/03/2011	60951.00
11	1846/184542	30/03/2011	4800.00
12	1846/184543	30/03/2011	30.00
13	1849/184877	30/03/2011	408875.00
14	1849/184849	29/03/2011	289416.00
15	1849/184850	29/3/2011	21962.00
16	1847/184613	20/3/2011	240907.00
17	1847/184614	20/3/2011	16318.00
18	1847/184615	20/3/2011	2500.00
19	1839/183827	24/3/2011	156160.00
20	1839/183829	24/3/2011	12061.00
21	1852/185144	25/3/2011	23385.00
22	1852/185145	25/3/2011	416.00
23	1845/184487	29/3/2011	1097824.00
24	1845/184489	29/3/2011	46514.00
25	1845/184490	29/3/2011	99397.00
26	1845/184491	29/3/2011	38580.00
27	1845/184492	29/3/2011	240.00
28	1845/184419	25/3/2011	39784.00
29	1845/184421	25/3/2011	30.00
30	1852/185106	25/3/2011	4470.00
31	1845/184467	25/3/2011	29406.00
32	1845/184465	25/3/2011	237594.00
33	1851/185048	28/3/2011	89769.00
34	1851/185049	28/3/2011	6240.00
35	1851/185005	25/3/2011	241887.00
36	1845/184475	28/3/2011	313864.00
37	1845/184476	28/3/2011	18228.00
38	1851/185044	28/3/2011	370391.00
39	1843/184224	24/3/2011	21747.00
40	1845/184453	25/3/2011	28377.00
41	1847/184601	25/3/2011	117801.00
42	1847/184603	25/3/2011	4472.00
43	1847/184604	25/3/2011	1312.00
44	1849/184822	29/3/2011	1090692.00
45	1849/184824	29/3/2011	1128874.00
46	1849/184827	29/3/2011	30776.00
47	1849/184828	29/3/2011	23500.00
48	1851/185059	28/3/2011	424737.00
49	1851/185060	28/3/2011	6943.00
50	1842/184146	17/3/2011	396378.00

1	2	3	4
51	1840/183930	22/3/2011	396378.00
52	1849/184839	29/3/2011	198837.00
53	1849/184840	29/3/2011	12602.00
54	1852/185154	28/3/2011	8248.00
55	1852/185155	28/3/2011	11056.00
56	1843/184220	24/3/2011	110700.00
57	1683/168209	04/3/2011	327183.00
58	1846/184502	29/3/2011	1700.00
59	1845/184458	25/3/2011	2434516.00
60	1845/184460	25/3/2011	126406.00
61	1845/184459	25/3/2011	240721.00
62	1845/184457	25/3/2011	1608.00
63	1845/184456	25/3/2011	27308.00
64	1845/184455	25/3/2011	1232.00
65	1850/184947	25/3/2011	19868.00
66	1850/184946	25/3/2011	377233.00
67	1845/184454	25/3/2011	41644.00
68	1850/184949	25/3/2011	159193.00
69	1850/184948	25/3/2011	220383.00
70	1845/184448	25/3/2011	170196.00
71	1845/184449	25/3/2011	13572.00
72	1849/184837	29/3/2011	174096.00
73	1849/184838	29/3/2011	12230.00
74	1849/184813	29/3/2011	42394.00
75	1849/184814	29/3/2011	2231.00
76	1840/183944	24/3/2011	16086.00
77	1846/184531	30/3/2011	233615.00
78	1846/184532	30/3/2011	12295.00
79	1849/184842	29/3/2011	96813.00
80	1849/184843	29/3/2011	6450.00
81	1850/184965	28/3/2011	156310.00
82	1850/184966	28/3/2011	11138.00
83	1843/184300	28/3/2011	57320.00
84	1849/184817	29/3/2011	131428.00
85	1849/184818	29/3/2011	1456.00
86	1849/184860	30/3/2011	99329.00
87	1849/184861	30/3/2011	7824.00
88	1840/183993	24/3/2011	74403.00
89	1689/168868	25/3/2011	59678.00
90	1689/168869	25/3/2011	3016.00
91	1849/184848	29/3/2011	102114.00
92	1849/184875	30/3/2011	1777863.00
93	1851/185022	25/3/2011	107000.00
94	1846/184552	30/3/2011	1642550.00
95	1845/184446	25/3/2011	297793.00
96	1845/184447	25/3/2011	37428.00
97	1850/184906	25/3/2011	18532.00
98	1846/184544	30/3/2011	137616.00
99	1846/184545	30/3/2011	62258.00
100	1851/185031	25/3/2011	706831.00
101	1849/184876	30/3/2011	178590.00
102	1839/183835	24/3/2011	174264.00
103	1849/184872	30/3/2011	141924.00
104	1849/184873	30/3/2011	196155.00
105	1843/184254	25/3/2011	207385.00
		GRAND TOTAL	**22204329.00**

Annexure-III
(Para reference 2.4.1)

Statement showing the fresh Cheques issued during 2010-11in lieu of cancelled cheques of 2009-10

(in ₹)

Sl. No.	Fresh cheque No.	Date	Amount	Old cheque No.
1	1433/143246	08/04/2010	219794.00	1433/143238
2	1433/143247	08/04/2010	224099.00	1433/143239
3	1434/143370	08/04/2010	698240.00	1434/143214
4	1440/143982	08/04/2010	88264.00	1439/143832
5	1445/144438	26/04/2010	18725.00	1444/144304
6	1447/144621	12/05/2010	68694849.00	1433/143224
7	1440/143979	14/05/2010	37068.00	1440/143944
8	1440/143980	14/05/2010	2982.00	1440/143945
9	1440/143983	19/05/2010	88264.00	1438/143732
10	1448/144702	24/05/2010	956652.00	1433/143279
11	1448/144703	24/05/2010	89856.00	1443/143280
12	1443/144261	23/04/2010	12477.00	1442/144140
13	1443/144262	23/04/2010	2086840.00	1442/144143
14	1443/144259	23/04/2010	113290.00	1442/144141
15	1443/144260	23/04/2010	11226.00	1442/144139
16	1448/144701	24/05/2010	196654.00	1442/14418
		GRAND TOTAL	**73539280.00**	

Annexure-IV
(Para reference 4.1)

Statement showing surgical equipment/instruments which could not be issued/utilised

(In ₹)

Sl. No.	Name of items supplied	Quantity supplied		Balance up to the date of audit as per stock register	Rate per unit including tax (rounded to two decimal places)	Value (Rounded to ₹)
		Units	Value	Units		
1	2	3	4	5	6	7
1	Stretcher Trolley	10	1257580	2	125758.00	251516
2	Wheel chair with commode Reeling	2	113500	2	56750.00	113500
3	Wheel chair baby	3	98405	3	32801.50	98405
4	Emergency recovery trolley	2	658300	1	329150.000	329150
5	Emergency Stretcher trolley centre cut	4	898920	4	224730.00	898920
6	Incubator	1	40747	1	40476.50	40747
7	Centrifuge	1	37796	1	37795.50	37796
8	C-Arm Table complete	1	391575	1	391575.00	391575
9	Anesthesia Apparatus Portable	1	136200	1	136200.00	136200
10	Anesthesia Mach SSS Major	1	272400	1	272400.00	272400
11	Twenty four hour oxygen supply system	1	124850	1	124850.00	124850
12	Laryngoscope set	8	80812	8	10101.50	80812
13	Digital weighing machine	25	998800	23	39952.00	918896
14	Myoma screw	1	68100	1	68100.00	68100
15	Stapler for Hernia & clip/pin	3	1108157	1	369385.75	369386
16	Bowls complete SS	500	227000	500	454.00	227000
17	Nebulizer	23	660770	13	28729.12	373479
18	Aspiration needle Laparoscopic	1	25538	1	25537.50	25538
19	Cable for Carbon di Oxide Cylinder	1	20430	1	20430.00	20430
20	Carbon di Oxide Cylinder	10	382495	10	38249.50	382495
21	Cidex Tray Laparoscopic	2	149593	2	74796.50	149593
22	Colonoscope	1	2384408	1	2384408.00	2384408
23	Curved Scissors Laparoscopic	1	151787	1	151786.96	151787
24	Diatherry cable	10	320070	10	32007.00	320070
25	Disposable trocor & cannula	1	39725	1	39725.00	39725
26	Tonsil snare eves	3	12513	3	4171.13	12513
27	Spot Light ENT stand	3	125985	3	41995.00	125985
28	Uterine dialator hager, size 10	12	40656	12	3387.98	40656
29	Do, size 8	12	39839	12	3319.88	39839
30	Uterine sound sims	12	14097	12	1174.73	14097
31	Vaginal speculum cusco	12	13280	12	1106.63	13280
32	Do, large size	12	13620	12	1135.00	13620
33	Do, size medium	12	13620	6	1135.00	6810
34	Vaginal speculum sims	12	9466	10	788.83	7888
35	Do, large size	12	12258	12	1021.50	12258

1	2	3	4	5	6	7
36	Do, size medium	12	11059	12	921.62	11059
37	Vulsellum Forceps	12	27240	12	2270.00	27240
38	Aunard Speculum	12	63333	12	5277.75	63333
39	EB Curette Nouak & Randall	12	12530	12	1044.20	12530
40	Green Arm tags forceps	12	20702	12	1725.20	20702
41	Hysterectomy forceps	12	27581	12	2298.38	27581
42	Listen & cutter 12 set	12	73344	12	6111.98	73344
43	Midwifery forceps with W/O handle	12	71709	12	5975.78	71709
44	Obstretical forceps	12	39839	12	3319.88	39839
45	Sponge holding forceps	12	20771	12	1730.88	20771
46	Uterine curettes sharp and blunt	12	15323	12	1276.88	15323
47	Uterine Depressors sims	12	14369	12	1197.43	14369
48	Scissor & TC	3	14250	0	4749.98	0
49	Eutachian Cathetar	10	19579	0	1957.88	0
50	Adenoid Curetle Beckman	3	17876	0	5958.75	0
51	Allis Forceps	6	10113	0	1685.48	0
52	Ambubag Silicon	1	25980	0	25980.15	0
53	Ambubag Silicon Children	1	25299	0	25299.15	0
54	Ambubag Silicon Paediatric	1	24959	0	24958.65	0
55	Adenoid Curetle St. Clair Tromas	3	26048	0	8682.75	0
56	Microscope C X 4 1	1	595875	0	595875.00	0
57	One Set fitting Lapro with Diatherry	1	283750	0	283750.00	0
58	Nephroscope Set	1	1214450	0	1214450.00	0
59	Ear Dressing Forceps Wild	3	5874	0	1957.88	0
60	Ear Speculum Set 3 X 4 Gruber	3	12513	0	4171.13	0
61	Nasal Snare Glegg	3	12513	0	4171.13	0
62	Nasal Speculum Killian	3	13603	0	4534.33	0
63	Nasal Seculum Thudicham	3	11277	0	3759.12	0
64	Tongue Depressor	3	6282	0	2094.08	0
65	Bipolar Forceps Laparascopic	1	68668	0	68667.50	0
66	Cidex Solution 2%	1	209975	0	209975.00	0
67	Tongue Holding Forceps Collian	2	8342	0	4171.13	0
68	Tonsil Artery Forceps Negus	3	11747	0	3915.75	0
69	Tonsil Artery ForcepsStr. & Cud	3	11747	0	3915.75	0
70	Tonsil Holding Forceps	3	22728	0	7576.13	0
71	Tuning Fork	3	6521	0	2173.53	0
Total			**14001060**			**8891524**

Annexure –V
(Para reference 4.2(ii))

Statement showing medicine procured in excess of Maximum Retail Price

(In ₹)

Sl. No	Name of medicine supplied	Quantity supplied	MRP as printed on the bottles	1% P. tax on MRP applicable in Karbi Anglong District	Total amount on MRP (Col 4+5x3)	Unit cost of procurement excluding tax	Tax* on Unit Cost of procurement [Col. (7-4)]	Total Procurement cost [Col (7+8x3)]	Excess amount involved (Col 9-6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Susp. Norfloxacin 100 mg (30 ml bottle)	20000	35	0.35	707000	43	2.58	911600	204600.00
2	Syrup Cetrizine 2.5 mg (30 ml bottle)	4000	29	0.29	117160	69.92	4.20	296480	179320.00
3	Syrup paracetamol 250 mg (60 ml bottle)	15000	37	0.37	560550	49.7	2.98	790200	229650.00
4	Susp. Nimesulide 50 mg + Paracetamol 125 mg (60 ml bottle)	15000	29	0.29	439350	66.58	3.99	1058550	619200.00
Total					**1824060**			**3056830**	**1232770.00**

* VAT = 5%, P. Tax = 1%

Annexure-VI
(Para reference 4.8)

(In ₹)

As per estimate					AS per Measurement Book		Excess expenditure	Estimated cost of unexecuted work
item of works	Unit	Qnty	Rate/ unit	Amount	Quantity executed	Amount		
1	2	3	4	5	6	7	8	9
Earth work etc	Cum	56.986	64.67	3685.28	105.061	6794	3108.72	0
Providing Brick soling etc	Sq m	330.86	286.37	94748.38	519.395	148739	53990.62	0
Plain cement concrete etc	Cum	5.201	3,733.63	19418.61	8.311	31032	11613.39	0
Supplying fitting and fixing etc [RCC]	Qntl	25.93	5,290.41	137180.33	37.366	197683	60502.67	0
- do -	Qntl	6.782	5,241.78	35549.75	8.683	45516	9966.25	0
Providing from work of ordinary timber etc	Sqm	79.2	140.84	11154.53	129.6	18253	7098.47	0
Sides of softie of beam below ground level	Sqm	63	191.27	12050.01	107.2	20504	8453.99	0
Column Pillars, post etc	Sqm	122	213.73	26075.06	878.4	187740	161664.94	0
Sides of softie beam, lintel	Sqm	154.39	163.01	25167.11	215.36	35106	9938.89	0
(a) Providing and laying plain RCC etc	Cum	18.56	4,734.15	87846.88	25.38	120153	32306.12	0
(b) In superstructure above plinth	Cum	21.654	4,929.24	106737.76	40.48	199552	92814.24	0
Brick work in cement mortar etc	Sqm	34.407	4,423.20	152189.04	53.042	234615	82425.96	0
112 mm thick brick work etc	Sqm	158.49	518.62	82196.08	266.29	138103	55906.92	0
Earth/sand filling in plinth etc	Cum	153.24	291.56	44678.65	247.752	80106	35427.35	0
15mm thick cement plaster etc	Sqm	593.37	111.25	66012.41	1626.34	180930	114917.59	0
65 mm thick cement concrete etc	Sqm	264.22	554.21	146433.37	480.46	266276	119842.63	0
Cement plaster skirting etc	Sqm	91.98	198.34	18243.31	132.94	26347	8103.69	0
Providing dressed wood work etc	Cum	1.069	29,212.44	31251.47	1.875	54773	23521.53	0
Providing CG iron sheet roofing etc	Sqm	408.03	425.09	173449.47	709.52	301610	128160.53	0

1	2	3	4	5	6	7	8	9
Providing Wood work etc	Cum	8.191	27,356.92	224080.53	10.932	299066	74985.47	0
Providing galvanised iron ridging etc	M	66.9	148.88	9960.07	122.1	18178	8217.93	0
Providing fitting & fixing of doors/windows	Sq m	20.16	1213.51	24464.36	Not executed	0	0	24464.36
Providing fitting & fixing of glazed/windows	Sq m	1.944	1071.41	20828.00	Not executed	0	0	20828.00
Providing fitting & fixing of glazed/windows/fan light	Sq m	11.61	1493.54	17340.00	Not executed	0	0	17340.00
Providing barge board	M	98	224.81	22031.38	Not executed	0	0	22031.38
Providing wood work for false ceiling	Cum	2.358	29812.4	70297.64	Not executed	0	0	70297.64
Providing fitting & fixing of AC Board	Sqm	284.325	269.44	76608.53	Not executed	0	0	76608.53
Providing & fixing clear sheet glass	Sqm	32.34	463.54	14990.88	Not executed	0	0	14990.88
Providing fitting & fixing MS grill	Kg	1086.75	63.27	68758.67	Not executed	0	0	68758.67
Supplying fitting / fixing anodized aluminium	each	8	290.34	2322.72	Not executed	0	0	2322.72
Supplying fitting / fixing anodized aluminium	each	16	142.43	2278.88	Not executed	0	0	2278.88
Supplying fitting / fixing anodized aluminium	each	8	119.58	956.64	Not executed	0	0	956.64
Supplying fitting / fixing anodized aluminium	each	30	75.37	2261.10	Not executed	0	0	2261.10
Distempering	Sqm	877.69	29.69	26058.62	Not executed	0	0	26058.62
Distempering	Sqm	877.69	62.42	54785.41	Not executed	0	0	54785.41
Sub Total A				**1912090.96**	--	**2611076**	**0**	**0**
1% Site preparation				19120.95	--	0	0	0
9% Internal electrification				172088.54	Not executed	0	0	172088.54
8% internal sanitation				152967	Not executed	0	0	152967
Sub Total B				**344176.49**	--	**0**	**0**	**0**
Total tender amount (A+B)				**2256267.45**	--	**2611076**	**0**	**0**
1% Contingency				19120.95	--	0	0	0
Lumsum Providing chairs including fitting and fixing				450000.00	Not executed	0	0	450000.00
15% premium above APWD SOR				286814.00	--	391661	104847.00	0
Total				**3012202.40**		**3002737**	**1207814.90**	**1179038.37**

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