



सत्यमेव जयते

**Annual Technical Inspection Report  
on  
Urban Local Bodies**

**For the year ended 31 March 2017**



**SUPREME AUDIT INSTITUTION OF INDIA**

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

**GOVERNMENT OF MEGHALAYA**

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## PREFACE

*This Report for the year ended 31 March 2017 has been prepared for submission to the Government of Meghalaya in terms of the Technical Guidance and Support to the audit of accounts of Urban Local Bodies under Section 20(1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Services), Act, 1971.*

*The Report contains significant results of audit of the Urban Local Bodies in the State including departments concerned.*

*The issues noticed in the course of test audit for the period 2016-17 as well as those issues which came to notice in earlier years, but could not be dealt within the previous Reports have also been included, wherever necessary.*

*The audit has been conducted in conformity with auditing standards issued by the Comptroller and Auditor General of India.*



# OVERVIEW





## OVERVIEW

This Annual Technical Inspection Report (ATIR) deals with the results of audit of accounts of six Municipal Boards (MBs) in Meghalaya and is presented in three chapters. Chapter I is an overview of the functioning, accountability mechanism and financial reporting issues of MBs. Chapter II contain Performance Audit on ‘Service Delivery by Urban Local Bodies with Special Focus on Water Supply and Sanitation’ and Chapter III contains compliance audit paragraphs relating to the MBs.

The draft ATIR was sent to the Principal Secretary, Urban Affairs Department, Government of Meghalaya, in 16 February 2018 with a request to furnish replies within six weeks. Reply to the draft ATIR is awaited (December 2022).

### **Chapter-I: Overview of the Functioning, Accountability, Mechanism and Financial Reporting Issues of Urban Local Bodies**

There are six Municipal Boards in Meghalaya which are covered under the Meghalaya Municipal Act, 1973. The Principal Secretary, Urban Affairs Department, Government of Meghalaya is the administrative head of all MBs in the State and is responsible for exercising overall control and supervision of functioning of MBs.

**(Paragraphs 1.1 & 1.2, Page Nos. 1 & 2)**

Against the requirement of 18 functions to be transferred to MBs, the State Government had transferred only 16 functions. Not all of the 16 functions devolved to the MBs were actually being implemented by them. Many of the functions were still being implemented by the respective Government Departments.

**(Paragraph 1.3.1, Page No. 2)**

None of the MBs had constituted the Municipal Accounts Committees.

**(Paragraph 1.4.1, Page No. 4)**

As of December 2017, against the six Municipal Boards there were 23 Inspection Reports containing 182 paragraphs that were lying outstanding for a period ranging between one and 19 years.

**(Paragraph 1.6.1, Page No. 6)**

The Meghalaya Property Tax Board constituted in March 2012 had not convened any meeting till date (November 2017) and hence no enumeration of properties and review of property tax was done. In absence of directions from the MPTB, property tax was either not collected or collected partially by different MBs.

**(Paragraph 1.8, Page No.7)**

The revenue earned by four MBs was not adequate to meet its annual expenditure.

**(Paragraph 1.11.2, Page No. 9)**

Five MBs<sup>1</sup> were yet to prepare any Annual Accounts. The Shillong Municipal Board had also failed to prepare its Annual Accounts for 2016-17 though it was due by 31 July 2017.

**(Paragraph 1.11.4, Page No. 10)**

## **Chapter-II: Performance Audit of Service Delivery by Urban Local Bodies with Special Focus on Water Supply and Sanitation**

Out of the six Municipal Boards (MBs), collection and disposal of Municipal Solid Waste is the only service provided by all the three selected MBs<sup>2</sup>. Water supply is provided by the Shillong MB alone. Other basic services like Sewerage, Storm Water Drainage System, *etc.*, are not provided by any of the MBs.

**(Paragraph 2.2.4, Page No. 14)**

The State Government had notified the service level benchmark (SLB) of water supply, sewerage, storm water drainage and solid waste management in March 2012 only for Shillong MB to be implemented in 2012-13. It has still not notified the SLB for the other five MBs nor has it adopted the national benchmarks adopted (2008) by the Ministry of Urban Development (MoUD). The service delivery target during 2012-13 for Shillong MB for water supply and solid waste management were set far below the national benchmarks. The achievement of Shillong MB against the SLB targets set during 2012-13 was neither reviewed nor further target for SLBs notified for the subsequent years.

**(Paragraphs 2.5 & 2.5.1, Page No. 17)**

During 2012-17, Shillong MB was able to provide water supply connection to only 28 to 31 *per cent* of the households against the target of 87 *per cent* set for 2012-13 by the State Government. During the same period, Shillong MB supplied average 80 litres per capita daily (lpcd) of water against the target of 101 Lpcd set for 2012-13. Similarly, Shillong MB is yet to introduce metering system for the water supply even though a target of 10 *per cent* was set for it during 2012-13.

**(Paragraphs 2.5.2.1 & 2.5.2.2, Page Nos. 18 & 19)**

Shillong MB has outstanding dues of ₹ 55.74 crore payable to PHED for providing bulk supply of water to the SMB from 2009 to August 2017. The average yearly 'water tax' demand raised by Shillong MB during 2014-17 was ₹ 1.07 crore. While within the same periods the average yearly water bill payable to PHED was ₹ 6.89 crore.

**(Paragraph 2.5.2.3, Page No. 19)**

Only Resubelpara MB was collecting and disposing 100 *per cent* of the waste. Shillong and Jowai MBs were yet to achieve the benchmark of 100 *per cent* adopted by MoUD. All the three MBs were however, dumping the waste in the open and still did not have sanitary landfill to ensure scientific disposal of waste.

**(Paragraph 2.5.3.1, Page No. 20)**

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<sup>1</sup> Jowai, Resubelpara, Tura, Williamnagar and Baghmara.

<sup>2</sup> Shillong, Jowai and Resubelpara.

There is no sewerage network in any of the municipal areas of the State. The domestic wastes water, comprising of sewage and sullage, was either disposed off into individual septic tanks and soak pits or flowed directly into natural drains and finally to the nearby streams or rivers.

**(Paragraph 2.5.3.2, Page No. 21)**

### **Chapter-III: Compliance Audit Paragraphs**

Government of India had not release the central share of ₹ 35.62 crore for 2015-17 due to non-utilisation of available funds and failure to meet the service level benchmark<sup>3</sup> by the Shillong MB.

**(Paragraph 3.1, Page No. 23)**

The Accountant-cum-Enforcement Officer of Baghmara MB had misused ₹ 8.95 lakh of Deendayal Antyodaya Yojana-National Urban Livelihoods Mission funds for the year 2013-14.

**(Paragraph 3.2, Page No. 24)**

Shillong MB diverted ₹ 0.74 crore of interest earned out of funds meant for implementing e-Governance in Municipalities for paying its staff's salary.

**(Paragraph 3.3, Page No. 25)**

Tura MB had not yet realised property tax/service charge of ₹ 2.44 crore from 5,873 private residential buildings, 405 commercial buildings, 53 State Government establishment and five Central Government establishment.

**(Paragraph 3.6, Page No. 27)**

Tura MBs had not realised lease rent of ₹ 8.21 lakh for five markets from 10 lessees for the year 2016-17 till November 2017.

**(Paragraph 3.7, Page No. 27)**

<sup>3</sup> Attaining universal coverage for water supply with 135 lpcd of water, 100 per cent metering of water supply in Municipal, universal coverage for sewerage and septage, etc.



**CHAPTER - I**  
**Overview of the Functioning,  
Accountability Mechanism and Financial  
Reporting Issues of Urban Local Bodies**

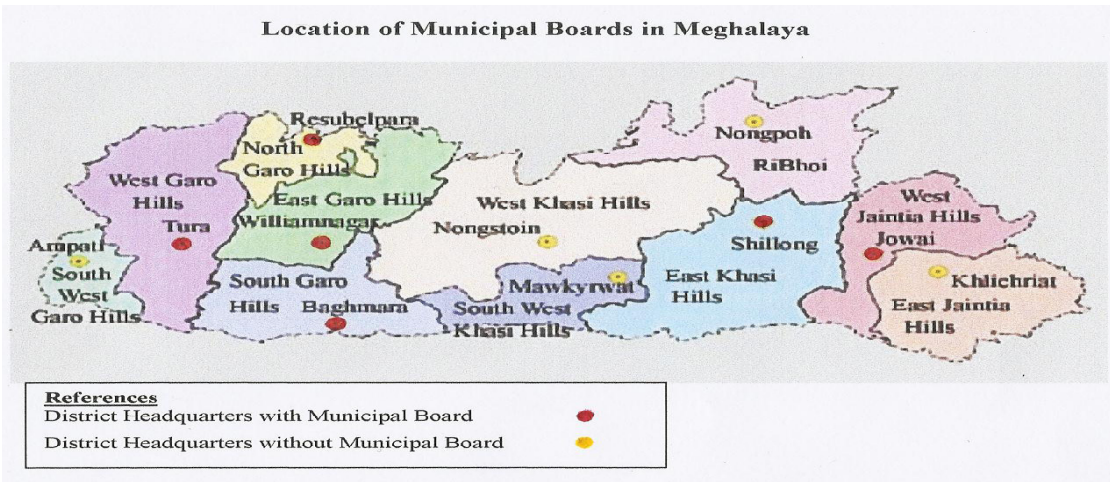


## CHAPTER - I

### Overview of the Functioning, Accountability Mechanism and Financial Reporting issues of Urban Local Bodies

## 1.1 Introduction

The 74<sup>th</sup> Constitutional Amendment Act, 1992 paved the way for decentralisation of power and transfer of 18 functions as listed in the Twelfth Schedule of the Constitution to the Urban Local Bodies (ULBs) and to establish a system of uniform structure, conducting of regular elections and regular flow of funds through State Finance Commission. As a follow up, States were required to entrust the ULBs with such powers and authority as may be necessary to enable them to function as institutions of local self-Government (LSGI). Post 74<sup>th</sup> Constitutional Amendment Act, an amendment was made to the Meghalaya Municipal Act, 1973 by enacting the Meghalaya Municipal (Amendment) Act, 2012 passed in March 2012. There are six<sup>1</sup> Municipal Boards (MBs) in the State of Meghalaya as on 31 March 2017 and are covered under the Meghalaya Municipal Act, 1973. The statistics of the MBs *vis-à-vis* the physical area coverage and population in comparison with the State is given in **Table 1.1**:



**Table 1.1: Statistics of the MBs vis-à-vis the physical area coverage and population in comparison with the State of Meghalaya**

Sl. No.	Particulars	Meghalaya	Municipal Boards						
			BMB	JMB	RMB	SMB	TMB	WMB	Total (%)
1	Year of establishment	1972	1995	1995	1997	1913	1979	1995	--
2	No. of wards	--	12	13	13	27	13	12	--
3	Physical area coverage in Sq.km	22,429	7.70	7.77	7.62	10.36	18.32	9.72	61.49 (0.27)
4	Population (2011 census)	29,66,889	13,131	28,430	19,595	1,43,229	74,858	24,597	3,03,840 (10.24)

*Source: Meghalaya Census Report 2011 and information furnish by Director, Urban Affairs Department.*

<sup>1</sup> 1. Baghmara Municipal Board (BMB), 2. Jowai Municipal Board (JMB), 3. Resubelpara Municipal Board (RMB), 4. Shillong Municipal Board (SMB), 5. Tura Municipal Board (TMB) and 6. Williamnagar Municipal Board (WMB).

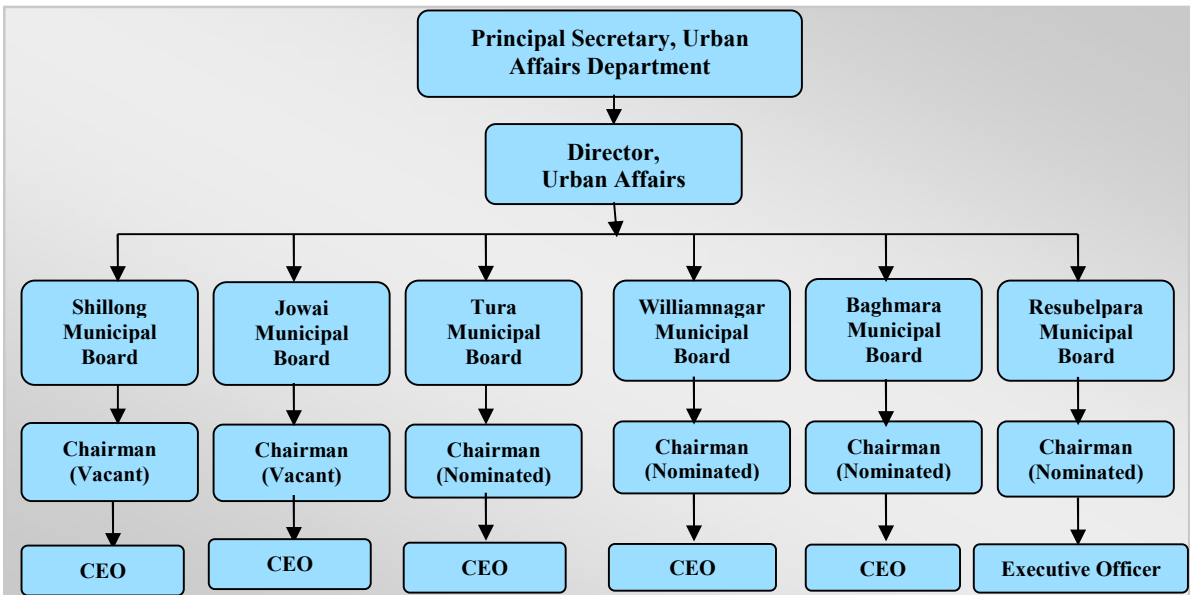


1.2 Organisational set-up of ULBs

Principal Secretary, Urban Affairs Department, Government of Meghalaya (GoM) is the administrative head of the MBs in the State. He is assisted by the Director, Urban Affairs in allocation of funds and in exercising overall control and supervision of functions and implementation of schemes at the State level with regards to all the MBs.

As per section 33 of the Meghalaya Municipal Act, 1973, the State Government shall, after the general election of the Board, convened Board meeting to elect a Chairman and a Vice Chairman of the Board from among the elected Commissioners. If the elected Commissioners fail to elect a Chairman or a Vice Chairman, the State Government may appoint a Chairman or a Vice Chairman, as the case may be, from amongst the elected commissioners. However, no election<sup>2</sup> was conducted by any of the MB after Meghalaya got the statehood (1972). Thus, in the absence of the elected body, the power of the Board is vested in the Chief Executive Officer (CEO) who functions as the Executive Head. An organogram of the Urban Affairs Department is shown in **Chart 1.1**.

Chart 1.1: Organogram of the Urban Affairs Department



1.3 Functioning of Municipal Boards (MBs)

1.3.1 Devolution of powers and functions

The 74<sup>th</sup> Constitutional Amendment provides scope for devolution of funds and functions to ULBs by the State Government with respect to preparation of plans and programmes for economic development and social justice relating to 18 subjects listed in the Twelfth Schedule of the Constitution of India. Government of Meghalaya has devolved 16 functions to the ULBs except for (i) Fire Services and (ii) Urban forestry, protection of the environment and promotion of ecological aspects.

<sup>2</sup> The election to the Shillong Municipal Board was held in 1966-67 when the State of Meghalaya was not yet formed and was still a part of undivided State of Assam.

Recommendation to expedite the devolution of all the 18 powers and functions was made by Audit under Paragraph 1.16 of ATIR for the year ending March 2014. Reasons for not yet doing so was not stated by the Director, UAD, though called for (September 2017).

Audit however, observed that not all the 16 functions stated to have been devolved to the MBs were actually implemented by them. Five functions were still being fully implemented by the respective Government Departments such as Urban Affairs, Public Works Department (Road), Public Health Engineering, Social Welfare, *etc.* The position regarding the actual implementation of these 16 functions by the respective MB is shown in **Table 1.2**.

**Table 1.2: Actual status of implementation of devolved functions to the MBs**

Sl. No.	Functions	MB-wise status relating to implementation of devolved functions						Remarks
		SMB	TMB	JMB	BMB	RMB	WMB	
1	Urban planning including town planning	No	No	No	No	No	No	TMB and WMB replied this function is managed by Urban Affairs.
2	Regulation of land-use and construction of buildings	No	No	No	No	No	No	TMB and WMB replied function is managed by Urban Affairs
3	Planning for economic and social development	Partially	No	No	No	No	No	Except, some partial implementation by SMB, this function is not implemented by other five MBs
4	Roads and bridges	No	Partially	No	No	No	No	Except, some partial entrustment to TMB, this function is not entrusted to any MBs. WMB replied this function is managed by Public Works Department (Road).
5	Water supply for domestic, industrial and commercial purposes	Yes	No	No	No	No	No	Except SMB, this function is not implemented by other five MBs. TMB and WMB replied that this function is managed by Public Health Engineering Department.
6	Public health, sanitation conservancy and solid waste management	Yes	Yes	Yes	Yes	Partially	Yes	In RMB only partial implementation has been done (Solid Waste Management).
7	Safeguarding the interests of weaker sections of society including handicapped and mentally retarded	Partially	No	No	No	No	No	Except partial implementation in SMB, this function is not implemented by other five MBs. TMB and WMB replied that this function is managed by Social Welfare Department
8	Slum improvement and upgradation	Partially	Partially	No	No	No	No	This function is fully implemented by TMB and partially by SMB. However, it is not implemented by other 4 MBs.
9	Urban poverty alleviation	Yes	Partially	No	No	No	No	This is fully implemented by SMB and partially by TMB.
10	Provision of urban amenities and facilities such as parks, gardens and playgrounds	Partially	No	No	No	No	No	Only SMB partially implemented this function.

Sl. No.	Functions	MB-wise status relating to implementation of devolved functions						Remarks
		SMB	TMB	JMB	BMB	RMB	WMB	
11	Promotion of cultural, educational and aesthetic aspects	Yes	No	No	No	No	No	Only SMB partially implemented this function.
12	Burials and burial grounds; cremations, cremation grounds, and electric crematoriums	No	No	No	No	No	No	Not implemented by MBs
13	Cattle pounds, prevention of cruelty to animals	No	No	No	No	No	No	Not implemented by MBs
14	Vital statistics including birth and deaths	Yes	Yes	Yes	Yes	Yes	Yes	Implemented by all MBs.
15	Public amenities including street lighting, parking lots, bus stops and public conveniences	Yes	No	No	No	No	No	Except SMB, this function is not implemented by other five MBs.
16	Regulation of slaughter houses and tanneries.	No	No	No	No	No	No	Not implemented by MBs

Source: Information furnished by the MBs.

It can be seen from the table above that two functions viz. 'Public health, sanitation conservancy and solid waste management' and 'Vital statistics including birth and death' functions were implemented by all the six MBs. Shillong being the capital city was better, wherein ten functions were implemented either wholly or partially. The State Government is also yet to allocate funds to the MBs for implementing all the 16 functions. The MBs have not implemented funding regulations relating to Urban/ Town planning, regulation of land-use, regulation of slaughter houses and tanneries, etc.

**Recommendation: Full devolution of powers and functions to the MBs should be expedited. Further, adequate funds should be provided to the MBs with proper monitoring so that they can perform the functions devolved to them.**

## 1.4 Formation of various committees

### 1.4.1 Municipal Accounts Committees

Section 49A<sup>3</sup> of the Meghalaya Municipal Act, 1973 (as amended) specifies that the respective Boards may constitute Municipal Accounts Committees (MACs). The responsibilities of the MAC *inter alia* include (i) the examination of the accounts of the Board and also checking whether the audit observations and instructions made or given from time to time have been complied with; (ii) undertaking any physical verification of cash, stock and assets of the Board; and (iii) discharging such other function as may be entrusted.

<sup>3</sup> Inserted vide Meghalaya Municipal (Amendment) Act, 2012.

Audit noticed that the MAC was not constituted in any of the MBs till date (November 2017) due to absence of elected Board members. Thus, there was no authority to monitor and insist upon the preparation of Annual Accounts by the Boards. This resulted in accumulation of huge numbers of outstanding Inspection Reports and paragraphs and non-preparation of Annual Accounts and as discussed in **Paragraphs 1.6.1 and 1.11.4** respectively.

## 1.5 Audit arrangement

### 1.5.1 Primary Auditor

Audit of the ULBs are conducted by the Director of Local Funds Audit (DLFA)<sup>4</sup> of Meghalaya as per provision of the Assam Local Fund (Accounts and Audit) Act, 1930 and the Rules framed thereunder and the executive instructions issued from time to time as adapted by the Government of Meghalaya. The DLFA, Meghalaya is the primary auditor of the six ULBs in the State as per Meghalaya Municipal Act, 1973<sup>5</sup>.

The DLFA stated (July 2021) that, the accounts of all the six MBs have been audited up to March 2017 as detailed in **Table 1.3**.

**Table 1.3: Status of audit of ULBs by the Primary Auditor**

Sl. No.	Name of the ULB	Period of accounts audited/latest accounts audited by DLFA
1	Tura Municipal Board	2016-17
2	Resubelpara MB	2016-17
3	Shillong MB	2014-17
4	Jowai MB	2016-17
5	Baghmara MB	2016-17
6	Williamnagar MB	2016-17

Source: Information furnished by the DLFA.

### 1.5.2 Audit by the Comptroller & Auditor General of India

Section 151J (2)<sup>6</sup> of the Meghalaya Municipal Act, 1973 specifies that the Comptroller & Auditor General (C&AG) of India shall provide Technical Guidance and Support (TG&S) over the proper maintenance of accounts and audit of the accounts of the Board and shall prepare an Annual Technical Inspection Report on the test check of accounts of the municipalities and forward a copy of the report to the State Government. The audit of accounts of the ULBs had been entrusted to the Comptroller and Auditor General of India (CAG) in March 2012 under Section 20(1) of CAG's (Duties, Powers and Conditions of Services) Act, 1971 by the State Government.

The office of the Principal Accountant General/Accountant General (Audit), Meghalaya, Shillong had prepared the first Annual Technical Inspection Report (ATIR) for the year ending 31 March 2014, and subsequent ATIRs of 31 March 2015 and 31 March 2016.

<sup>4</sup> Re-designated from the Examiner of Local Accounts (ELA) on 5<sup>th</sup> October 2015.

<sup>5</sup> Section 151J (1) of the Act as inserted vide Meghalaya Municipal (Amendment) Act, 2012.

<sup>6</sup> Inserted vide Meghalaya Municipal (Amendment) Act, 2012.

The present audit for preparation of ATIR for the year ending 31 March 2017 commenced with an entry conference held on 06 October 2016 with the Principal Secretary, Urban Affairs Department, Government of Meghalaya, Officers of the Public Health Engineering Department, Government of Meghalaya and the CEOs/Officers of the MBs wherein the audit objectives, scope, criteria and methodology of the topic for the Performance Audit (PA), highlighted in Chapter-II of this report were explained.

The draft ATIR was forwarded (16 February 2018) to the State Government for comments. Audit findings of the draft report were discussed with the Director, Urban Affairs Department, Meghalaya and the CEOs/representatives of the MBs in an exit conference held on 09 March 2018. Response of the Department/MBs received have been incorporated at appropriate places.

## 1.6 Response to audit observations

### 1.6.1 Inspection Reports

Section 151J (4) of the Meghalaya Municipal (Amendment) Act, 2012 specifies that the Board shall take necessary action on the report of the Auditor alongwith test audit report of the Comptroller & Auditor General of India, within six weeks of receipt.

As of December 2017, against the six Municipal Boards there were 23 Inspection Reports (IRs) containing 182 paragraphs issued by the Principal Accountant General/ Accountant General (Audit), Meghalaya that were lying outstanding for a period ranging between one and 19 years. The position of outstanding IRs and paragraphs against the six MBs was as detailed in **Table 1.4**:

**Table 1.4: Position of outstanding IRs and paragraphs as of December 2017**

Name of the MB	No. of outstanding IRs	No. of outstanding paragraphs			Monetary value (₹ in lakhs)	No of years outstanding
		Part-II A	Part-II B	Total		
Jowai	03	01	23	24	17.53	1 to 3
Resubelpara	03	0	23	23	16.54	1 to 3
Shillong	10	13	60	73	2,787.72	1 to 19
Tura	03	03	28	31	413.61	1 to 3
Williamnagar	03	0	18	18	28.95	1 to 3
Baghmara	01	01	12	13	45.81	3
<b>Total</b>	<b>23</b>	<b>18</b>	<b>164</b>	<b>182</b>	<b>3,310.16</b>	

The IRs and paragraphs against the Shillong MB have been outstanding for a period ranging from one to 19 years for want of reply from the Board. The IRs and paragraphs against Jowai, Resubelpara, Tura, Baghmara and Williamnagar MBs were lying outstanding for a period ranging from one to three years. The above indicates lack of commitment towards settlement of audit observations.

**Recommendation:** *Since there are no elected bodies, the Director, Urban Affairs Department should draw up a plan and monitor that the MBs furnish replies to all the outstanding audit paragraphs.*

**1.6.2 Placement of ATIRs in the Legislative Assembly and status of discussion in PAC**

The ATIR for the years ended 31 March 2014 was laid in the Meghalaya Legislative Assembly on 24 September 2015. The ATIRs for the year ending 31 March 2015 and 31 March 2016 were placed before the Legislative Assembly on 14 December 2017.

The Public Accounts Committee (PAC) of the Meghalaya Legislative Assembly discussed Paragraph 2.4 of the ATIR for the year ended 31 March 2014 on 10 May 2016. Recommendation of the PAC on the paragraph is awaited (August 2021).

**Accountability Mechanism and Financial Reporting Issues**

**Accountability Mechanism**

**1.7 Ombudsman**

As per paragraph 6.4.5 of the Guidelines for release and utilisation of grant recommended by the 13<sup>th</sup> Finance Commission, the State Government was required to put in place a system of independent local body ‘Ombudsmen’ who will look into complaints of corruption and mal-administration against the functionaries of local bodies and recommend suitable action.

There is however, no office of the Ombudsman in the State of Meghalaya. In reply to an audit query, the Director, UAD, stated (October 2017) that there is a provision of an independent body in the form of Lokayukta under the Meghalaya Lokayukta & Up Lokayukta Act, 2000 whose functions covers mal-practices and corruption. The fact of the matter however was that the Lokayukta is yet to be appointed in the State.

**1.8 Meghalaya Property Tax Board**

According to Section 67 A of the Meghalaya Municipal Act, 1973<sup>7</sup> the State Government shall by notification, constitute a State Level Property Tax Board to enumerate all properties within the jurisdiction of the municipalities; review the present property tax system and make recommendations for the basis of assessment and valuation of properties and modalities for periodic revision.

The State Government constituted the Meghalaya Property Tax Board (MPTB) in March 2012 under the chairmanship of the Principal Secretary, Urban Affairs Department. However, the MPTB is yet to enumerate all properties within the jurisdiction of the municipalities or review the present property tax system and make recommendations for the basis of assessment and valuation of properties and modalities for periodic revision.

In absence of directions from the MPTB, there is no uniformity among the MBs in collection of property tax. Audit also noticed that property tax is also not collected at all or collected partially by different MBs as indicated in **Table 1.5**.

<sup>7</sup> Inserted vide Meghalaya Municipal (Amendment) Act 2012.



**Table 1.5: Collection of property tax by the MBs**

Sl. No.	Name of MB	Components of property tax collected	Rate on Annual Rental Value <sup>8</sup> (ARV)						
			Private holders	Commercial establishment	Civil station <sup>9</sup>	Central Deptt.			
1.	Shillong	(i) House Tax, <sup>10</sup> } (ii) Sanitation Tax, (iii) Water Tax and (iv) Lighting Tax	1-3% 1-2% 3% 1.5%	4% 2% 3% 1.5%	16% 10% 10% 4%				
2.	Tura	ARV Per Square Metre per Annum. (Amount in rupee)							
		Sl.	Category	RCC	Semi RCC	Assam Type	With Bricks	Planks walling	Thatched house
		1	Class-I (Main Road)	600	450	400	200	150	100
		2	Class-II (Other Roads)	400	320	300	150	100	50
		3	Class-III (CC Footpath)	300	260	250	120	80	40
		4	Class-IV (Katcha footpath)	200	160	150	100	60	30
3.	Jowai	Collect lump sum amount of ₹50 per household per month towards collection and disposal of solid waste only. No tax or service charges in whatever forms was collected from Government (both State and central) properties.							
4.	Williamnagar	Not collected at all but under process.							
5.	Resubelpara	Not collected since no assessor has been appointed by the Government.							
6.	Baghmara	Collected house tax annually @ ₹120 (Kutch), ₹240 (Assam type house) and ₹360 (Pucca House). No tax or service charges in whatever forms it may be was not collected from Government (both State and central) properties.							

Source: Records of the MBs

The Director, UAD, while confirming the above facts, stated (October 2017) that matter relating to property tax has been dealt by the 2<sup>nd</sup> Municipal Valuation Committee and their recommendation is yet to be implemented pending amendment of the Meghalaya Municipal Act, 1973. The reply however does not address the issue of collection of property tax by five MBs<sup>11</sup> as the 2<sup>nd</sup> Municipal Valuation Committee was constituted only to evaluate property tax within Shillong MB. Thus, due to inaction of the Meghalaya Property Tax Board the rate of property tax collected by the MBs are negligible which otherwise could have been the main source of revenue to them and as a result the MBs in the State are dependent on the grants of the State as well as Central Government.

**Recommendation: The Department should ensure that the Meghalaya Property Tax Board review and evaluate the property tax system prevalent in the State without further delay and implement their recommendations.**

## 1.9 Service Level Benchmark

The findings are highlighted in Chapter 2 of this report.

## 1.10 Fire hazard response

The function of fire services has not yet been devolved to the MBs by the State Government.

<sup>8</sup> The Annual Rental Value is the gross annual rental at which the holding is reasonably expected to let.

<sup>9</sup> Civil stations mean all holdings owned by the State Government used for residential/non-residential purposes excluding hotel owned by the State Government/PSU.

<sup>10</sup> The percentage of rate of tax is dependent on the Annual Rental Value and the purpose of use of the holding.

<sup>11</sup> Baghmara, Jowai Resubelpara, Tura and Williamnagar.

## 1.11 Financial Reporting Issues

### 1.11.1 Source of funds

The sources of funds of the ULBs comprise own revenues generated by the MBs from different sources, Central Finance Commission (CFC) grants and State Government grants released through the Director, Urban Affairs Department for maintenance and development purposes. The overall financial position of all the six MBs during the period from 2012-13 to 2016-17 is given in **Table 1.6**.

**Table 1.6: Time series data on ULBs resources**

(₹ in crore)

Source	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Own Revenue	10.94	10.07	12.00	13.59	11.17	57.77
State (Plan/Non-plan)	6.58	7.18	7.66	3.69	13.77	38.88
Central Finance Commission (CFC) transfers	9.01	12.33	2.22	1.75	1.31	26.62
<b>Total</b>	<b>26.53</b>	<b>29.58</b>	<b>21.88</b>	<b>19.03</b>	<b>26.25</b>	<b>123.27</b>

Source: Information furnished by the MBs.

### 1.11.2 Own revenue

Under Section 68 of the Meghalaya Municipal Act, 1973 (as amended), the MBs can impose within their limits, taxes on holdings (property tax), water tax, light tax, latrine tax, drainage tax, private markets tax, fees on carts, carriages and animals, registration fees for dogs and cattle and any other tax, toll and fee duly sanctioned by the Government.

During 2016-17, the six MBs in the State earned ₹ 11.17 crore as ‘own revenue’ through imposition of these taxes. During the same period the MBs had however, incurred expenditure of ₹ 28.87 crore of which ₹ 6.21 crore was incurred on salaries alone. Comparison of ‘own revenue’ of these MBs *vis-a-vis* expenditure incurred on salaries for the year 2016-17 is given in **Table 1.7**.

**Table 1.7: MB wise collection of Revenue vis-a-vis expenditure on staff salaries**

(₹ in crore)

Sl. No.	Name of MB	Own revenue during 2016-17	Expenditure during 2016-17			Shortfall (3-6)
			Salaries	Others	Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Tura MB	2.44	0.58	2.19	2.77	(-) 0.33
2	Jowai MB	0.28	0.85	0.28	1.13	(-) 0.85
3	Williamnagar MB	0.29	0.49	0.16	0.65	(-) 0.36
4	Resubelpara MB	0.24	0.17	0.20	0.37	(-) 0.13
5	Shillong MB	10.67	5.83	17.91	23.74	(-) 13.07
6	Baghmara MB	0.26	0.21	NA	0.21	(+) 0.05
<b>Total</b>		<b>11.17</b>	<b>6.21</b>	<b>20.74</b>	<b>28.87</b>	<b>(-) 13.15</b>

Source: Information furnished by the MBs.



From the table above it can be seen that during 2016-17, except for Baghmara MB, revenue collection of the other five MBs was not adequate to meet its annual expenditure on staff salaries and other establishment charges. This is indicative of the fact that the MBs are dependent on Grants-in-Aid from the Central/State Government. The shortfall in revenue collection could have been met if the MBs had a robust mechanism in having uniformity in collection of property tax, recover its outstanding dues *etc.* as highlighted in **Paragraphs 2.5.2.3, 3.6, 3.7 and 3.8.**

### **1.11.3 Constitution of State Finance Commission**

The 74<sup>th</sup> Constitutional Amendment Act mandated the constitution of State Finance Commission every five years to determine sharing of revenue between the State and the local bodies. Accordingly, the Government of Meghalaya enacted the Meghalaya State Finance Commission Act, 2012 on 30 March 2012. As per Section 3(1) of this Act, “*the State Government shall as soon as may be one year from the enactment of the Act and thereafter at the expiry of every fifth year, constitute a body to be known as the Meghalaya State Finance Commission to review the financial position of the traditional bodies, municipalities or municipal boards notwithstanding any term by which ULBs are called in the State*”. As per Section 10 of this Act, the State Government had also framed the Meghalaya Finance Commission Rules, 2013 which was notified in the Gazette of Meghalaya in December 2013.

Audit had recommended an early constitution of the Meghalaya State Finance Commission under **Paragraphs 1.16, 1.12.2 and 2.6.4.1** of the ATIRs for the years ending March 2014, March 2015 and March 2016 respectively. The State Government had however, not constituted (November 2017) the State Finance Commission. Thus, the provision of the Act *ibid* remained unfulfilled.

***Recommendation: The State Government should constitute the State Finance Commission as per the provisions of the Meghalaya Finance Commission Act, 2012 to offer timely technical advice on financial position and distribution of resources between the State and municipalities.***

### **1.11.4 Preparation of Annual Accounts by MBs**

Sections 151F to 151H of the Meghalaya Municipal Act, 1973 provides for preparation of annual financial statement (Income & Expenditure, Receipts & Payments and Balance Sheet) within three months of the next financial year for the preceding financial year.

Audit observed that five MBs<sup>12</sup> were yet to prepare any Annual Accounts. Upto November 2017, the Shillong Municipal Board had also failed to prepare its Annual Accounts for 2016-17 though it was due by 31 July 2017.

The reason attributed by five MBs for non-preparation of annual accounts was as given in **Table 1.8.**

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<sup>12</sup> Jowai, Resubelpara, Tura, Williamnagar and Baghmara.

**Table 1.8: MB-wise reply for non-preparation of annual account as per prescribed format**

Sl. No.	Name of the Board	Reasons attributed
1	Resubelpara MB	Reason not furnished.
2	Baghmara MB	The CEO stated that the Accountant <i>cum</i> Enforcement Officer, whose services is under suspension, had not apprised him.
3	Jowai MB	The Board did not have expert or Chartered Accountant for guidance
4	Williamnagar MB	Due to absence of trained Accountant.
5	Tura MB	Due to shortage of staff in Account section.

Non-preparation of Annual Accounts by the five MBs as per prescribed format and failure of the Shillong MB to ensure timely preparation of the Annual Accounts had been highlighted by Audit in the previous ATIRs for the year ending 31 March 2015 and 31 March 2016. Appropriate recommendations were also made in these ATIRs. In view of the above, the reasons attributed by the MBs for non-preparation of Annual Accounts, as above, were not acceptable.

***Recommendation: As there are no elected bodies, the Director, Urban Affairs Department should draw up a plan to ensure all MBs prepare their Annual Accounts on time. The Accounts staff should be imparted training on regular basis in the State-owned Training Institutions like the Meghalaya Administrative Training Institute. The the Director, Urban Affairs Department may also ensure that the MBs also explore hiring of accounts professional like CAs or inviting deputation from Government Department/PSUs.***

#### **1.11.5 Maintenance of books of Accounts as per prescribed format**

According to the provision of the Accounting Manual for ULBs in Meghalaya, the MBs were to maintain the books of accounts as per the prescribed format.

Scrutiny of records revealed that none of the six MBs maintained books of accounts as prescribed in the manual, including important records such as Cash/bank receipt voucher (Form GEN-4), Cash/bank payment voucher (Form GEN-5), Contra Vouchers (Form GEN-6), Receipt Register (Form GEN-9), Collection Register (Form GEN-11), Register of bills for payment (Form GEN-13), Cheque Register (Form GEN-15), Register of Advance (Form GEN-16), Deposit Register (Form GEN-18), *etc.*

Similar reasons for non-preparation of Annual Accounts as indicated in the above **Table 1.8** were attributed by the MBs for non-maintenance of books of accounts in the prescribed format. The reasons attributed by the MBs, as above, were not acceptable because no evident of efforts has been made by the MBs either to give training to the existing account staff or to strengthen the account section by recruiting experienced staff.

#### **1.11.6 Preparation/approval of Annual Budget**

Section 151A and B of the Meghalaya Municipal (Amendment) Act, 2012 envisage that each MB shall prepare a budget estimate for every financial year in the format as may be prescribed in the Meghalaya Municipal Accounting Manual. The Annual

Budget approved by the respective Board shall be submitted to the State Government for inclusion in the State Budget as a supplement to State budget for local bodies before 31 January in each year.

It was noticed that four out of six MBs had prepared their Annual Budget and submitted to the Director, UAD for onwards submission to the Government. None of the four MBs could however, submit the Annual Budget within the prescribed time of 31 January. Details are shown in **Table 1.9**.

**Table 1.9: Submission of Annual Budget by the MBs to the Director, UAD**

MB	2012-13		2013-14		2014-15		2015-16		2016-17	
	Date*	Delay**	Date*	Delay**	Date*	Delay**	Date*	Delay**	Date*	Delay**
Shillong	08/10/2012	9	23/07/2013	6	10/06/2014	5	27/01/2016	11	06/05/2016	4
Tura	14/03/2012	2	14/11/2013	10	29/10/2014	9	07/10/2015	9	15/07/2016	6
Jowai	06/03/2012	2	04/09/2013	8	17/06/2014	5	07/07/2015	5	08/06/2016	4
Resubelpara	24/05/2012	3	24/07/2013	5	28/08/2014	6	23/07/2015	5	25/07/2016	5
Williamnager	Not prepared due to non availability of trained accountant								19/07/2016	5
Baghmara	12/11/2012	10	30/08/2013	7	03/02/2014	-	Not submitted			

Source: Compiled from the information furnished by the Director, UAD and respective CEO/EO.

\* Date = Date of submission of annual budget to the Director, UAD;

\*\* Delay = Delay (in months) in submitted the annual budget within the prescribed time.

During 2012-17 the MBs submitted their annual budget to the Director, UAD after delays ranging between 2 months and 11 months, except during 2014-15 when Baghmara MB submitted its annual budget without any delay<sup>13</sup>. Williamnagar MB did not prepare their annual budgets during 2012-16 as it did not have a trained accountant. The CEO, Baghmara stated that it is not known to him whether the annual budget for the years 2015-17 were submitted to the Director, UAD as the Accountant *cum* Enforcement Officer of the Board is under suspension.

The Director, UAD while confirming the receipt of annual budgets from the MBs stated (October 2017) that the annual budgets were not sent to the Government because the Annual Budgets were submitted by the MBs after the prescribed due date *i.e.* 31 January.

**Recommendation: MBs should prepare the Annual budget in time as per the prescribed format and submit to the State Government for inclusion in the State Budget as a supplement to State budget for local bodies.**

## 1.12 Internal Audit

Paragraph 32.15 of the Accounting Manual for ULBs in Meghalaya states that the ULBs may get their accounts audited by internal audit. Audit however observed that none of the MBs had any system of internal audit, which was in contravention of the provisions of the Accounting Manual.

<sup>13</sup> The delay of 3 days is not taken into account since the period of delay is commuted on monthly basis.

## **CHAPTER - II**

**Performance Audit of Service Delivery by  
Urban Local Bodies with Special Focus on  
Water Supply and Sanitation**



## CHAPTER - II

### Performance Audit of Service Delivery by Urban Local Bodies with Special Focus on Water Supply and Sanitation

#### 2.1 Introduction

India's rapid economic growth in the last two decades has been accompanied by increased levels of urbanisation. Our cities, which are engines of growth, are under great strain to meet the growing demands and aspirations of their people. Recognising the growing importance of improving efficiency in delivery of basic services in urban areas, the Government of India launched a series of initiatives aimed at enabling urban local bodies to meet the unprecedented challenges that they face today. These include schemes such as the Jawaharlal Nehru National Urban Renewal Mission (JNNURM), Urban Infrastructure Development Scheme for Small and Medium Towns, Capacity Building for Urban Local Bodies, National Urban Transport Policy, National Urban Sanitation Policy, National Mission Mode Project on e-governance and credit rating of select municipal bodies.

As part of the ongoing endeavour to shift in focus towards service delivery, the Ministry of Urban Development (MoUD) had adopted in 2008 National Benchmarks in four key sectors<sup>14</sup>. This chapter highlighted audit findings on the service delivery by three test-checked MBs<sup>15</sup> with special focus on water supply and sanitation.

#### 2.2 Audit Technical Issues

##### 2.2.1 Audit Scope and methodology

The Performance Audit of service delivery with special focus on water supply and sanitation covered a period of five years from 2012-13 to 2016-17 and involved scrutiny of records of the Urban Affairs Department (UAD) of the State Government and three selected Municipal Boards viz (i) Shillong Municipal Board (SMB), (ii) Jowai Municipal Board (JMB) and (iii) Resubelpara Municipal Board (RMB). The Jowai and Resubelpara MBs were randomly selected using Probability Proportional to Size without Replacement (PPSWOR) sampling method while the SMB was selected as it was the MB located in the State capital.

##### 2.2.2 Audit Objectives

The Performance Audit was conducted to ascertain whether:

- proper planning was done to put in place standards of delivery of all essential services to be provided by the ULBs;
- adequate funds were available with the ULBs for providing the basic urban services;
- the ULBs were able to provide the basic urban services as per the service level benchmarks (SLBs);

<sup>14</sup> Water Supply, Sewerage, Solid Waste Management and Storm Water Drainage.

<sup>15</sup> (i) Shillong Municipal Board, (ii) Jowai Municipal Board and (iii) Resubelpara Municipal Board.

- an effective mechanism is in place to make the service level benchmarking operational as well as monitor and evaluate the performance in providing basic urban services.

### 2.2.3 Audit Criteria

The following sources of audit criteria were used to benchmark the audit findings:

- Handbook on Service Level Benchmarking issued by the Ministry of Urban Development (MoUD), Government of India.
- Meghalaya Municipal Act, 1973 (as amended upto 2012).
- Notification issued in March 2012 by the State Government in respect of delivery of services for Shillong MB.
- Guidelines for utilisation of grant recommended by the 13<sup>th</sup> and 14<sup>th</sup> Finance Commission for ULBs.
- Assessment of Annual Rental Value of Holding Rules, 2004.

### 2.2.4 Overview of ULBs in Meghalaya in regard to basic civic services

Municipal functions are generally classified into obligatory and discretionary types. The obligatory (compulsory) functions are those that the municipal body must perform. This category includes functions like water supply; construction and maintenance of roads, street lighting; drainage and sewerage; garbage collection and disposal; prevention and control of epidemics; removal of slums; maintenance of cremation and burial grounds; and town planning. The discretionary functions are those that a municipal body may take up if funds permit like construction and maintenance of rescue homes and orphanages, women and child development, *etc.*

In Meghalaya there are six Municipal Boards (MBs). Test check of records of the three selected MBs<sup>16</sup> revealed that collection and disposal of Municipal Solid Waste (MSW) is the only service provided by all the three MBs. Water supply is provided by the SMB alone. While within Jowai and Resubelpara towns, Public Health Engineering Department (PHED) is providing this service. Other basic services like Sewerage, Storm Water Drainage System, *etc.*, are not provided by any of the MBs. The position of basic services in selected MBs *vis-a-vis* the agencies providing the services are given in **Table 2.1**.

**Table 2.1: Agencies providing the services within the selected MBs**

Sl. No.	Basic service	Agencies providing the basic service		
		Shillong city	Jowai town	Resubelpara town
1	Collection & disposal of Municipal Solid Waste	SMB, the Durbar Shnongs (Traditional local bodies) and the Khasi Hills Autonomous District Councils (KHADC) are providing this service.	Jowai MB is providing this service in the whole town of Jowai.	Resubelpara MB is providing this service in the whole town of Resubelpara.

<sup>16</sup> Shillong MB of East Khasi Hills district; (ii) Jowai MB of West Jaintia Hills district and (iii) Resubelpara MB of North Garo Hills district.

Sl. No.	Basic service	Agencies providing the basic service		
		Shillong city	Jowai town	Resubelpara town
2	Water supply	SMB and PHED are providing this service.	PHED is providing this service for the whole town	
3	Sewerage management	The city has no sewerage network	The town has no sewerage network	
4	Storm water drainage	PWD		

## Audit findings

***Objective: Whether proper planning was done to put in place standards of delivery of all essential services to be provided by the ULBs***

### 2.3 Absence of prescribed standards for effective delivery of basic services

Urban service delivery is an integral part of urban development and as urban development is a state subject, the State Government is required to make available basic services and notify standards of delivery of all essential civic services to the satisfaction of consumers.

Scrutiny of records to ascertain the status of notifying the Service Level Benchmarks (SLBs) and its achievement in the State revealed the following:

- State Government had notified the SLBs for (i) water supply, (ii) sewerage, (iii) storm water drainage and (iv) solid waste management in March 2012 only for Shillong Municipal Board to be implemented in 2012-13. It has still not notified the SLB for the other five MBs nor has it adopted the national benchmarks adopted (2008) by the MoUD.
- The achievement of SMB against the SLB targets set during 2012-13 was neither reviewed nor further target for SLBs notified for SMB in subsequent years.
- The water supply within Shillong was provided both by SMB and PHED. But SLB target for water supply was set for SMB alone for 2012-13 only. It has not been review subsequently.
- The city of Shillong still had no sewerage network even though SLBs for ‘sewerage’ was notified for SMB in March 2012. Similarly, ‘storm water drainage’ was being implemented by the PWD even though it was one of the SLB notified for SMB. The SMB is silent about the reason for not complying with the notification of the SLB.

The above indicates absence of holistic approach to planning and reflects the casual approach of the MBs/State Government to ensure effective delivery of basic services to the urban population of the State.

***Recommendation: The Department should ensure that the Service Level Benchmarks are prescribed and implemented for all the MBs in the State and actual achievements assessed. A monitoring mechanism should be put in place.***



**Objective:** *Whether adequate funds were available with the ULBs for providing the basic urban services*

## 2.4 Preparation of Annual Budget on basic services

Proper budgeting for all basic urban services is critical to enable the ULBs in providing these services.

Audit observed that the budget prepared by SMB had provisions for basic services like water supply, sanitation, solid waste management, *etc.* No provision for sewerage and storm water drainage was made in the budgets inspite of SLB for these services notified for SMB.

The budget allotment of SMB *vis-à-vis* expenditure incurred on water supply, sanitation and solid waste management during the past five years was as given in **Table 2.2**.

**Table 2.2 Budget allotment and expenditure on the three basic services during 2012-17 by SMB**

(₹ in lakh)

Year	Budget allotment			Expenditure		
	Water supply	Sanitation	Solid waste management	Water supply	Sanitation	Solid waste management
2012-13		223.09		91.28	100.46	53.79
2013-14	78.68	96.57	49.49	117.86	120.26	42.79
2014-15	130.92	110.00	62.00	122.67	133.17	61.82
2015-16	131.67	111.00	63.00	121.57	130.67	52.87
2016-17	146.08	157.02	70.00	-	-	-

Source: Information furnished by the CEO, SMB.

It can be seen from the table above that:

- A lumpsum provision of ₹ 2.23 crore was provided for water supply, sanitation, solid waste management, health care and social security during 2012-13 without showing provision for the individual services. The expenditure for the year 2016-17 was not furnished as the Annual Account was not yet finalised (November 2017).
- During 2013-14, the expenditure for water supply exceeded the budget provision by 50 *per cent*. Thereafter, the budget provision and expenditure for 2014-15 and 2015-16 remained balanced to some extent. Audit however, noticed that no provision for payment of water bill raised by PHED was made inspite of the huge accumulation of outstanding dues as pointed out in Paragraph 2.5.2.3 below. Further, Audit also noticed that SMB failed to achieve the target for 2012-13 set for coverage of households with water supply by the State Government even till March 2017 (detailed in **Paragraph 2.5.2.1**).
- During 2013-14 to 2015-16, the expenditure for sanitation always exceeded the budget provision by 18 to 25 *per cent*<sup>17</sup> indicating that due diligence was not exercised while planning the budget or expenditure was not incurred economically.

<sup>17</sup> 2013-14: 25 *per cent*; 2014-15: 21 *per cent* and 2015-16: 18 *per cent*.

- While the budget provision and expenditure for solid waste management was stable during 2014-15, the expenditure during 2013-14 and 2015-16 fell short of the budget provision by 14 and 16 *per cent*<sup>18</sup> respectively.

Thus, SMB failed to make budget provision for sewerage and storm water drainage inspite of SLB notified for these services for SMB. The shortfall in making budget provision for water supply to increase the coverage of households and shortfall in clearing the outstanding dues indicates that adequate funds were not available with SMB for meeting its target. The excess/saving of expenditure over the budget provision indicated that the budgeting process lacked rigor.

**Recommendation:** All MBs should prepare budget estimates relating to basic services like water supply, sewerage & sanitation, storm water drainage, etc. The Urban Affairs Department of State Government may also ensure that MBs include the basic services in their budget estimates for implementing these services.

**Objective:** Whether the ULBs were able to provide the basic urban services as per the service level benchmarks (SLB).

## 2.5 Service Level Benchmarks (SLBs) of four basic services

As mentioned in **Paragraph 2.3**, the State Government had notified the SLBs for four basic services in March 2012 only for Shillong Municipal Board to be implemented in 2012-13. It has still (November 2017) not notified the SLB for the other five MBs.

The Director stated (October 2017) that standard benchmarking process for other Boards is being initiated. The fact remains that except solid waste management, the three other services viz water supply, sewerage and storm water drainage are not implemented by the selected MBs. Until these services are actually entrusted to the MBs, the purpose of setting target of service delivery benchmark may not yield any impact.

### 2.5.1 National SLB and SLB for SMB set by the State Government

The national service level benchmark adopted (2008) by the MoUD for water supply and solid waste management, the status of service delivery of SMB as on 2011-12 *vis-a-vis* target set by the State Government for SMB for 2012-13 was given in **Table 2.3**.

**Table 2.3: Comparison between National level service benchmark and benchmark set by the State Government**

Sl. No.	Indicators	Unit	National Benchmark set by GoI	Benchmark set by GoM for SMB	
				Status as on 2011-12	Target for FY 2012-13
Water Supply:					
1	Household level coverage	%	100	84	87
2	Per Capita	Lpcd <sup>19</sup>	135	101	101
3	Extent of metering	%	100	0	10
4	Non-revenue water	%	20	35	35

<sup>18</sup> 2013-14: 14 *per cent* and 2015-16: 16 *per cent*.

<sup>19</sup> Lpcd: Liter per capacity per day.

Sl. No.	Indicators	Unit	National Benchmark set by GoI	Benchmark set by GoM for SMB	
				Status as on 2011-12	Target for FY 2012-13
5	Continuity of water supply	Hrs/ day	24	2	2
6	Quality of water supplied	%	100	NA	85
7	Efficiency in redressal of customer complaints	%	80	NA	95
8	Cost recovery	%	100	64.03	65
9	Collection efficiency	%	90	87	90
<b>Solid Waste Management:</b>					
1	Household level coverage	%	100	30.45	50
2	Efficiency of collection	%	100	74.50	80
3	Extent of segregation	%	100	6	10
4	Extent of recovery of waste collected	%	80	6	15
5	Extent of scientific disposal	%	100	0	10
6	Extent of cost recovery	%	80	53.20	55
7	Efficiency in redressal of customer complaints	%	100	NA	75
8	Efficiency in collection charges.	%	90	66.64	70

Source: Handbook on Service Level Benchmarking published by MoUD and Notification of UAD, Government of Meghalaya dated 31 March, 2012.

It can be seen from the table above that the service delivery targets during 2012-13 for SMB in respect of water supply and solid waste management were set far below the national benchmarks.

A comparison of achievement of Shillong Municipal Board (SMB) of some of the parameters of these two functions against the low benchmark set by the State Government are detailed in the succeeding paragraphs.

## 2.5.2 Water Supply

### 2.5.2.1 Coverage of households with water supply connections

The national benchmark for coverage of water supply connections is 100 *per cent* of the households. The target set for the SMB, during 2012-13 was 87 *per cent* of the households from the existing 84 *per cent* (2011-12). The total number of households within the SMB areas *vis-à-vis* number of households having water supply connection during 2012-17 was given in **Table 2.4**.

**Table 2.4: Year-wise coverage of water supply connection in SMB during 2012-17**

Year	Total Nos. of households	Households with water supply connection (percentage)	No. of non-coverage households (percentage)
2012-13	32,058	9,952 (31)	22,106 (69)
2013-14	33,126	10,098 (30)	23,028 (70)
2014-15	34,229	10,286 (30)	23,943 (70)
2015-16	35,369	10,351 (29)	25,018 (71)
2016-17	36,547	10,396 (28)	26,151 (72)

Source: Information furnished by the CEO, SMB.

From the table above, it is evident that during 2012-17, SMB was not able to provide water supply connection to 69 to 72 *per cent* of the households. The CEO, SMB stated (October 2017) that those people residing in uncovered areas had to manage water from the public tap. The reply was silent about the reason for not providing water supply connection to every household. The reply is not tenable as the SMB failed to achieve the target of 87 *per cent* set for 2012-13 by the State Government even till March 2017. The position of coverage of households with water supply did not improve as it can be seen from the table above.

#### **2.5.2.2 Loss of Revenue due to absence of Metering system**

The national benchmark for metering the water supply is 100 *per cent*. But the target set for the SMB to be achieved during 2012-13 was only 10 *per cent*. It was, however observed that even after more than four years of the targeted date, metering is yet to be introduced by the SMB (November 2017).

The CEO, SMB stated that the distribution of water supply within the Shillong Municipal jurisdiction still continues with the old distribution system and is not feasible for water metering system. He however, stated further that distribution of water supply with Loop System to 110 water connections at Jail Road demonstrated in 2003-04 alongwith metering system was found to be feasible and this system will be implemented after the PHED completed the distribution system under the Greater Shillong Water Supply Scheme phase-III (GSWSS-III)<sup>20</sup> which is still in progress.

However, fact remained that due to non-installation of metering system, the consumers are assessed ‘water tax’ at the rate of three *per cent* on the annual rental value of the property subject to a minimum of ₹ 30 *per* household per month which is not adequate even to pay the water supply bill of the PHED as discussed in paragraph below.

#### **2.5.2.3 Cost of recovery of water charge billed by PHED**

The SMB is having seven natural sources<sup>21</sup> of water on its own since beginning. As per records of the SMB, the annual average quantity of water from these sources is 15.44 kilo litre (KL). With the increase of urban population and ever decreasing water quantity from these sources, SMB made arrangement with the PHED for bulk supply of water to mitigate the shortfall.

Accordingly, the PHED has been providing bulk supply of water to the SMB since 2009 at the rate of ₹ 9.50 per KL. As per records, during 2014-15 to 2016-17 the annual average quantity of water supplied by the PHED is 72,53,389 KL with annual water cost bill to SMB being ₹ 6.89 crore (72,53,389 KL x ₹ 9.50). The PHED had been claiming water bill since 2009. The SMB has however, not made any payment to the PHED till date (November 2017). This has resulted in to accumulation of outstanding dues of ₹ 55.74 crore payable to the PHED being water bill upto August 2017.

Since April 2007, SMB had been assessing and collecting ‘water tax’ at the rate of three *per cent* on the annual rental value of the property subject to a minimum of ₹ 30 *per* household per month. The average yearly ‘water tax’ demand raised by SMB during

<sup>20</sup> It is a Central Sponsored Scheme funded through JNNURM.

<sup>21</sup> viz. Wah Risa, Umjasai, Wah Jalynoh, Crinoline, Madan Laban, Patta Khana and Wah Dienglieng.

the last three years (2014-17) was ₹ 1.07 crore. Within the same periods however, the average yearly water bill payable to PHED was ₹ 6.89 crore. The details are shown in **Table 2.5**.

**Table 2.5: Comparison between water tax and water bill**

(₹ in crore)

Year	Water Tax demand by SMB as per Demand register	Water bill claimed by the PHED	Annual Shortfall
2014-15	1.04	7.04	6.00
2015-16	1.07	6.82	5.75
2016-17	1.09	6.81	5.72
<b>Total</b>	<b>3.20</b>	<b>20.67</b>	<b>17.47</b>
<b>Yearly average</b>	<b>1.07</b>	<b>6.89</b>	<b>5.82</b>

Source: Compiled from the records of the CEO, SMB.

From the table above, it is evident that even if all householders pay the water tax regularly, the tax collected will not be sufficient to pay the water bill of the PHED. In case the PHED starts insisting on payment of outstanding dues, SMB may not be in a position to sustain the delivery of water supply service on its own in the long run.

Further scrutiny of demand register for the year 2016-17 revealed the following:

- Water tax was not assessed from 593 households (**Appendix-2.1**) without any recorded reasons.
- Against 460 households, SMB had assessed water tax for three months at ₹ 60 each household instead of ₹ 90 (minimum of ₹ 30 per month) per household (**Appendix-2.2**).

The reasons for assessing water tax below the prescribed minimum amount from 460 households and for not assessed from 593 holders were neither found on record nor stated though called for.

**Recommendation: The Shillong Municipal Board should install water meters urgently and review the water tax regime.**

## 2.5.3 Management of Municipal Solid Waste

### 2.5.3.1 Overall Management of Municipal Solid Waste

As pointed out in **Table 2.3** above, the service delivery target during 2012-13 for SMB in respect of solid waste management was set far below the national benchmarks. Solid Waste Management (SWM) was however, one of the service provided by all the three selected MBs. The overall management of SWM in the three selected MBs is shown in **Table 2.6**.

**Table 2.6: MB-wise location of dumping sites and nature of waste disposal**

Sl. No.	Name of the MB	Location of dumping site	Whether waste segregated at source	Collection & disposal of waste (%)	Method of disposal	Whether sanitary landfill available
1	Shillong MB	Riatkhwan Reserved Forest	Yes (75 %)	80%	Open disposal	No
2	Jowai MB	Myngkjai (JHADC land)	No	84%	-do-	No
3	Resubelpara MB	Mongpanggro	No	100%	-do-	No

Source: Compiled from the information furnish by respective CEO/EO of Municipal Boards.

From the table above Audit observed that:

- Although the SMB had claimed to have ensure 75 per cent segregation of waste at source, no record evidences were available to support the same. Besides, the SMB is yet to achieve the national benchmark of 100 per cent. Jowai and Resubelpara MBs were yet to segregate waste at source.
- Only Resubelpara MB was collecting and disposing 100 per cent of the waste. Shillong and Jowai MBs were yet to achieve the benchmark of 100 per cent adopted by MoUD.
- All the three selected MBs were dumping the waste in the open and did not have sanitary landfill to ensure scientific disposal of waste.

***Recommendation: Sanitary landfill for scientific disposal of solid waste needs to be made available in all the Municipal areas of the State at the earliest.***

#### **2.5.3.2 Management of Sewerage system in the State**

There is no sewerage network in any of the municipal areas of the State. The domestic waste water, comprising of sewage and sullage, are either disposed off into individual septic tanks and soak pits or flows directly into natural drains and finally to the nearby streams or rivers.

The Urban Affairs Department had taken initiative to implement septage management and construct a sewerage system and treatment plants in Shillong city through Atal Mission for Rejuvenation and Urban Transformation (AMRUT) scheme. The status of the project is discussed in **Paragraph 3.1** of Chapter-III of this report. For other two selected MBs, no action was found to have been taken either by the UAD or the concerned MBs to have a sewerage system.

***Objective: Whether an effective mechanism is in place to make the service level benchmarking operational as well as monitor and evaluate the performance in providing basic urban services?***

#### **2.6 Performance report cards**

As per the handbook on service level benchmarking issued by the MoUD, ULBs are required to prepare Performance Report Cards, which would form the basis for reporting and monitoring performance. The Reports were to be submitted quarterly within the ULBs and annually to the State/Central Government. The Report Cards should necessarily contain following information:

- The time period for which performance is being reported;
- The specific urban service and SLB for which performance is being reported;
- Current baseline and actual accomplishment of performance as time passes; etc.

Audit scrutiny revealed that no performance report card was prepared and submitted by any of the selected MBs. No records were also seen to indicate that the State/Central Government had sought for these scorecards. In absence of performance based report



cards, the achievement of MBs in accomplishing the SLB for specific urban services remained un-assessed at its level and at the level of the State/Central Government.

## 2.7 Conclusion

In Meghalaya there are six Municipal Boards (MBs). Test check of records of the three selected MBs revealed that collection and disposal of Municipal Solid Waste (MSW) is the only service provided by all the three MBs<sup>22</sup>. Water supply is provided by the Shillong MB alone. Other basic services like Sewerage, Storm Water Drainage System, etc., are not provided by any of the MBs.

The service level benchmark (SLB) water supply, sewerage, storm water drainage and solid waste management was notified in March 2012 only for Shillong MB to be implemented in 2012-13. The service delivery target during 2012-13 for Shillong MB for water supply and solid waste management were set far below the national benchmarks. The achievement of Shillong MB against the SLB targets set during 2012-13 was neither reviewed, nor was further target for SLBs notified for the subsequent years. The city of Shillong still had no sewerage network even though SLBs for 'sewerage' was notified for SMB in March 2012. Shillong MB was able to supply 80 litres per capita daily (lpcd) of water to 28 to 31 *per cent* of the households only against the target of 101 lpcd of water to 87 *per cent* set of the households set for 2012-13. The Board was also yet to introduce metering system for the water supply even though a target of 10 *per cent* was set for it during 2012-13. The Board was yet to rationalise its 'water tax' structure. The average yearly 'water tax' demand raised by Shillong MB during 2014-17 was ₹ 1.07 crore, while during the same periods the average yearly water bill payable to PHED was ₹ 6.89 crore. The Board had outstanding dues of ₹ 55.74 crore payable to the PHED for providing bulk supply of water to the SMB from 2009 to August 2017.

There is no sewerage network in any of the municipal areas of the State. The domestic waste water comprising of sewage and sullage, are either disposed off into individual septic tanks and soak pits or flows directly into natural drains and finally to the nearby streams or rivers. Only Resubelpara MB was collecting and disposing 100 *per cent* of the waste. Shillong and Jowai MBs were yet to achieve the benchmark of 100 *per cent* adopted by MoUD. All the three MBs were however, dumping the waste in the open and did not have sanitary landfill to ensure scientific disposal of waste.

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<sup>22</sup> Shillong, Jowai and Resubelpara.

# **CHAPTER - III**

## **Compliance Audit Paragraphs**





# CHAPTER-III

## Compliance Audit Paragraphs

### 3.1 Short release of the central share of ₹ 35.62 crore for 2015-17 under AMRUT due to non-utilisation of available funds and failure to meet the service level benchmark by the Shillong MB.

Atal Mission for Rejuvenation and Urban Transformation (AMRUT) was launched on 25 June 2015 by subsuming the erstwhile JNNURM scheme. In Meghalaya, the capital city Shillong was the only city selected under AMRUT. As per the Mission Guidelines of AMRUT, funds would be released in three instalments at the ratio of 20:40:40. The first instalment would be released immediately after approval of the State Annual Action Plan (SAAP) by the Apex Committee. The second and third instalment would be released on receipt of 75 *per cent* utilisation certificates and meeting service level benchmark<sup>23</sup> (SLB) as mentioned in SAAP.

Audit observed that the total approved SAAP for Shillong under AMRUT for 2015-16 and 2016-17 was ₹ 49.48 crore {Central Share: ₹ 44.53 crore (90 *per cent*) and State Share: ₹ 4.95 crore (10 *per cent*)} for implementation of ‘Sewerage System & Treatment Plants, Septage Managements and Green Spaces & Parks’. Out of its share GoI, however, released 20 *per cent* of its share *i.e.*, ₹ 8.91 crore (2015-16: ₹ 4.11 and 2016-17: ₹ 4.80). The balance amount of ₹ 35.62 crore was not released to the State till date of Audit (November 2019). The details of the SAAP for the year, the central share due and actual amount released is shown **Table 3.1**.

Table 3.1: Statement showing details of the SAAP, the central share due and amount released

(₹ in crore)				
Year	Approved SAAP for the year	Centre share	Amount released by GoI	Amount not released
2015-16	22.81	20.53	4.11	16.42
2016-17	26.67	24.00	4.80	19.20
Total	49.48	44.53	8.91	35.62

Source: Ministry of Urban Development.

SMB had incurred expenditure of ₹ 6.80 lakh only on advertisement for calling of tenders. However, no works has been commenced and no further expenditure incurred under the scheme till the year 2018-19. The allotted fund has been invested in the bank under Fixed Deposits. Although no reason was stated for non-release of the allotted fund to the State by the GoI, it was, however, evident that the GoI had not released the central share due to non-utilisation of available funds and failure to meet the SLB by the SMB.

<sup>23</sup> Such as attaining universal coverage for water supply with 135 lpcd of water, 100 *per cent* metering of water supply in Municipal, universal coverage for sewerage and septage, streamlining operations public transport service by introducing ITS, *etc.*

Thus, failure on the part of the SMB in utilising the available funds of AMRUT released for construction of 'Sewerage System & Treatment Plants, Septage Managements and Green Spaces & Parks', the central share amounting to ₹35.62 crore was not released. This also resulted in depriving the citizen of Shillong city from having Sewerage system & Treatment plants, Septage Managements and Green Spaces & Parks'.

### 3.2 Misuse of DAY-NULM fund of ₹ 8.95 lakh

It was mentioned in Paragraph 1.5.2 of the ATIR for the year ended 31 March 2016 that the audit of Baghmara MB could not be taken up as the MB failed to furnish the records despite repeated requests (September 2016 to November 2016).

Audit visited the office of the CEO, Baghmara Municipal Board (BMB) during October 2017. The BMB however, could not produce books of accounts<sup>24</sup> and records relating to implementation of Deendayal Antyodaya Yojana-National Urban Livelihoods Mission (DAY-NULM) scheme. The matter was brought up to the notice of the Director, UAD, who in turn issued (December 2016) a show cause notice to the CEO, BMB for failing to produce records to Audit. The CEO, BMB informed UAD that Shri Robert T. Sangma, Accountant-cum-Enforcement Officer was issued repeated reminders to furnish records but he failed to do so. The Director, UAD then directed (February 2017) the Deputy Commissioner (DC), South Garo Hills district to conduct an inquiry into the lapses of Shri Robert T. Sangma, Accountant-cum-Enforcement Officer. The Enquiry Officer in his report dated 30 March 2017 recommended action to be taken against Shri Robert T. Sangma for non-compliance of orders from competent authority, for signing all the books of accounts in place of authorised signatory and for managing everything by himself without the knowledge of concern authority.

Based on the report of the Enquiry Officer, the CEO, BMB placed the service of Shri Robert T. Sangma, Accountant-cum-Enforcement Officer under suspension on 4 April 2017. The CEO, BMB informed (May 2017) the Director, UAD that on crosschecking of the Cheque Issue and Bill Payment Registers<sup>25</sup> of DAY-NULM it was found that out of ₹ 11.83 lakh, Shri Robert T. Sangma had misused ₹ 8.95 lakh (**Appendix – 3.1**).

In view of above, the CEO, BMB filed two<sup>26</sup> 'First Information Reports' in the Baghmara Police Station against Shri Robert T. Sangma for withdrawing and misusing funds of the Board by fraudulent methods, misappropriating DAY-NULM fund of ₹ 8.95 lakh and forging the signature of the former CEO. The CEO, BMB also reported that expenditure of ₹ 0.55 crore out of the ₹ 0.59 crore of DAY-NULM fund was doubtful since he did not come across submission of huge amount after he assumed charge as CEO, BMB in February 2016.

In the context of the above, Audit observed that:

- No departmental action had been initiated against Shri Robert T. Sangma Accountant-cum-Enforcement Officer, except placing him on suspension and filing of FIR (upto the date of audit, October 2017).

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<sup>24</sup> Cash Book, Cheque issue Register, Bank pass book, Treasury transit register, payment vouchers, Actual Payee Receipts, etc.

<sup>25</sup> Submitted by Shri Robert T. Sangma only on 20 April 2017.

<sup>26</sup> 22 June 2017 and 20 July 2017.

- The Enquiry Officer had recommended sending signature to handwriting expert for verification. This has not yet been done.
- The CEO, BMB had reported that expenditure of ₹ 0.55 crore out of the ₹ 0.59 crore of *DAY-NULM* fund was doubtful. But no records were available to indicate that the matter was being investigated.

### 3.3 Diversion of e-Governance's fund

Mentioned is made in the Paragraph 1.3.8.5 of the draft C&AG's Audit Report for the year ended 31 March 2017 that in order to improve the system of governance using IT applications by making the Urban Local Bodies (ULBs) more efficient and effective in delivering services to the citizen's doorstep, GoI had approved (March 2012) the project 'Implementation of e-Governance in Municipalities in Meghalaya' with the pilot project in Shillong Municipality. The project was approved under Urban Infrastructure and Governance (UIG), a sub mission under JNNURM for an amount of ₹ 11.68 crore. The first instalment of ₹ 2.92 crore was thereafter released to SMB in March 2014 (Central share ₹ 2.63 crore and State share ₹ 0.29 crore).

The Paragraph also mentions that:

- UAD had lost the central financial assistance of ₹ 7.88 crore due to failure in completing the work on time.
- The objective of providing more efficient and effective delivery of services to the citizen's doorstep remaining unrealised.
- This had also resulted in idling of funds to the tune of ₹ 2.92 crore for more than four years.

Further scrutiny (November 2017) revealed that SMB invested (March 2014) the entire amount of ₹ 2.92 crore under fixed deposit with Allahabad Bank, Shillong, which was renewed from time to time. Upto December 2016, interest of ₹ 0.74 crore was earned on this deposit. This interest amount was however, irregularly diverted by SMB for paying its staffs' salary.

Reason for investment of the e-governance funds in fixed deposit instead of utilising the same towards the purpose for which it was sanctioned and irregularly diverting the income earned out of the funds for paying its staffs' salary was not stated though called for. However, fact remained that the objective to improve the system of governance by using IT applications to make the ULBs more efficient and effective in delivering services to the citizen's doorstep is yet to be achieved.

### 3.4 Irregularities in implementation of Swaccha Bharat Mission

UAD released (December, 2015) an amount of ₹ 78.35 lakh under the 'Swaccha Bharat Mission' to SMB for construction of Individual Household Latrine and Community toilet (₹ 4.20 lakh) and solid waste management (₹ 74.15 lakh).

Scrutiny of records of Shillong MB however, revealed several irregularities in implementation of the scheme as listed below:

- Under the 'Swaccha Bharat Mission' (SBM) each identified beneficiary is entitled to an incentive of ₹ 4,400 for constructing a household toilet. SMB had identified 58 households as beneficiaries of the scheme. Till the date of audit (October 2017), the first installment of ₹ 1.56 lakh (@ ₹ 4,000 each) was released to 39 beneficiaries by transferring the amount to their bank account. The final installment of ₹ 0.16 lakh (₹ 400 x 39 households) was yet to be released. Record to indicate whether the beneficiaries had completed construction of the toilets was neither available nor stated though called for (October 2017). No record was also available to indicate the reasons for not yet releasing the incentives to the balance 29 beneficiaries and for constructing the community toilet.
- Out of funds meant for solid waste management, SMB diverted (April 2017) an amount of ₹ 5 lakh for payment of hire charges of JCB for the period from November 2016 to March 2017 to Jowai MB. The diversion was made even though the item of expenditure was not included in the list of works sanction by the UAD.
- Further out of the released amount, ₹ 0.50 crore was invested in fixed deposit (FD) in a private bank<sup>27</sup> since December 2015 instead of making efforts to utilise the fund and implement the scheme.

Reasons for the above was sought for (October 2017); reply is still awaited.

### **3.5 Idle expenditure of ₹ 3.20 lakh**

The second meeting of the High Power Committee (HPC) under Swaccha Bharat Mission, chaired by the Chief Secretary to the Government of Meghalaya was held at Shillong on 05 April 2017. During the meeting Williamnagar MB submitted a proposal to procure rickshaw pulling carts and 2000 plastic dustbins at a cost of ₹ 3.20 lakh to the State High Power Committee (HPC) under Swaccha Bharat Mission for door to door collection of garbage within the municipality area. The proposal was agreed to by the HPC.

Scrutiny of records of Williamnagar revealed that even before the HPC meeting, WMB had already procured (August 2016) these items. Audit further observed that these items were lying idle and had not been utilised till date as the monthly charge for door to door collection of household garbage was not yet finalised (November 2017). Thus, not only the objective of door to door collection of garbage was not fulfilled, the expenditure of ₹ 3.20 lakh<sup>28</sup> was lying idle for more than a year. The rickshaw pulling carts were also fraught with risk of deterioration due to prolong idleness.

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<sup>27</sup> Bandhan Bank Ltd., Shillong an Indian banking and financial services company headquartered in Kolkata, West Bengal.

<sup>28</sup> ₹ 0.86 lakh for three rickshaw pulling carts and ₹ 2.34 lakh for 2000 small plastic dustbin.

*Rickshaw Pulling Cart lying idle**Plastic dustbins lying idle in stock*

### 3.6 Collection of Property Tax

Section 68 (1) (a) of the Meghalaya Municipal Act, 1973 (as amended) provides for the payment of taxes on holdings by the owner within the municipal limits on annual value assessed. Further, Section 69 of the Act provides that ‘*all municipal taxes in respect of Government holdings shall be payable by Government themselves to the MBs*’. Property tax is the main source of income of ULBs in Meghalaya.

Scrutiny of records of Tura MB revealed the following:

- The Board did not collect property tax of ₹ 0.62 crore from 5873<sup>29</sup> private residential buildings (₹ 56.61 lakh) and 405 commercial buildings (₹5.15 lakh) for the period from 2012-13 to 2017-18 (October 2017).
- As of March 2017 property tax of ₹ 1.95 crore was realisable from 53 State Government establishment. Tura MB had realised only ₹ 0.25 crore leaving ₹ 1.70 crore outstanding.
- In case of holdings owned by the Central Government, service charges in lieu of taxes on holdings were to be realised. Audit observed that service charge of ₹ 11.59 lakh had not been realised by Tura MB from five<sup>30</sup> Central Government establishment as on 31 March 2017.

Reasons for not collecting the property tax and service charges was not stated though called for (November 2017).

### 3.7 Collection of lease rent

Section 148 (2) of the Meghalaya Municipal Act, 1973 (as amended) stipulates that ‘*the Board may levy rents, tolls and fees at such rates as it may think proper for the right to expose goods for sale in a municipal market and for the use of such shops, stalls and standings therein.*’

During 2016-17, the Tura MB had leased out five markets under its jurisdiction to 10 lessees. Scrutiny of records relating to realisation of lease rent revealed that the Board had not realised lease rents of ₹ 8.21 lakh from these lessees as shown in **Table 3.2**.

<sup>29</sup> Out of 7857 property holders from 13 Wards.

<sup>30</sup> (i) Station Director, All India Radio, Tura, (ii) BSNL, Tura, (iii) Station Director, Doordarshan Kendra, (iv) Manager, FCI, Tura and (v) Principal, RVTI, Tura.



**Table 3.2: Statement showing details of outstanding lease rent**

(Amount in ₹)

Sl. No.	Name of the market/facilities	Name of the lessee (Sh./Smt.)	Yearly leased amount	Amount deposited	Short deposit
1	Tura Super Market (TSM)				
(a)	Basement parking	S. A. Sangma	12,99,989	11,44,992	1,54,997
(b)	Toilet	I. A. Sangma	9,97,179	8,67,884	1,29,295
(c)	Truck & Bus parking	W. R. Marak	5,42,212	4,56,660	85,552
(d)	Open space vegetable market	W. Ch. Momin	1,67,500	1,65,625	1,875
(e)	Outside parking	D. A. Sangma	6,20,200	5,50,150	70,050
2	Chandmari Super Market (CSM)				
(a)	Parking lot	G. A. Sangma	2,25,001	1,78,751	46,250
(b)	Toilet	S. A. Sangma	2,42,000	1,91,500	50,500
3	Urban Marketing Hub, Ringre (UMH-R)				
(a)	Parking lot	B. A. Sangma	35,000	26,250	8,750
4	Nazing Bazar				
(a)	Parking lot	K. A. Sangma	5,57,000	4,67,750	89,250
(b)	Weekly market	O. Ch. Marak	13,71,203	11,99,803	1,71,400
5	Nakam Bazar				
(a)	Toilet	J. M. R. Marak	51,000	38,250	12,750
<b>Total</b>			<b>61,08,284</b>	<b>52,87,615</b>	<b>8,20,669</b>

Source: As furnished by the Tura Municipal Board.

From the table above it can be seen that out of the yearly lease rent of ₹ 61.08 lakh, the lessees had deposited only ₹ 52.88 lakh and remaining amount of ₹ 8.21 lakh was still outstanding (November 2017). No records were made available to indicate the action taken to recover the outstanding dues.

### 3.8 Outstanding revenue from operation of public transport services

For providing low cost public transport services and also to enhance the revenue generation of the Municipal Boards (MBs), Resubelpara MB was leasing out transport vehicles purchased by the MB under the XIII FC award to private operators.

Scrutiny of records of Resubelpara MB regarding operation of these vehicles for public transport services revealed that during the period 2015-17, RMB awarded 12 vehicles to various individual operators at lease amount ranging between ₹ 5,000 and ₹ 10,000 per month. During the period of lease, these operators were required to pay lease rent of ₹ 16.20 lakh. Against this, between April 2015 and March 2017, RMB could realise only ₹ 5.41 lakh with ₹ 10.79 lakh still remaining outstanding as shown in **Table 3.3**.

**Table 3.3: Statement showing outstanding lease rent from transport operators**

(Amount in ₹)

Sl No	Vehicle (No. of vehicles)	Period of lease	Monthly lease amount	Amount to be collected	Revenue collected	Short realised	Lessee
1	Marco Polo Bus (2)	April 2015 to December 2015	10,000	1,80,000	90,000	90,000	Smti L Marak, Shri S. Marak
2	Tata Magic (5)	April 2015 to March 2017	7,000	8,40,000	4,51,000	9,89,000	Shri R. Sangma, Shri J.N. Marak, Shri J.D. Sangma, Shri S. Marak, Shri K. Marak, Shri W. Ch. Momin, Shri J.B. Sangma, President, Dekachang B. Club <sup>31</sup>
3	Mahindra Maximo (5)	April 2015 to March 2017	5,000	6,00,000			
<b>Total</b>				<b>16,20,000</b>	<b>5,41,000</b>	<b>10,79,000</b>	

Source: Records of the Resubelpara MB.

No records were made available to indicate the action taken by the MB to realise the outstanding revenue from the defaulting lessees.

Further scrutiny revealed that both the Marco Polo Buses were returned by the operators during December 2015. Out of the two buses, one bus needed repairs and was in the Board's compound. No records were made available to indicate that RMB had taken action to repair the bus even though it was lying off-road since December 2015. The other bus, though being road worthy, there were no records to suggest that RMB had taken efforts to lease them again. Thus, by not leasing the bus, RMB was not only losing the opportunity to earn revenue but also resulted in the people being deprived of the benefit of public transport to that extent.

**Shillong**  
**The: 13 February 2023**

  
(Shefali Srivastava Andaleeb)  
Principal Accountant General (Audit),  
Meghalaya

<sup>31</sup> The period of allotment of vehicles to the lessee were not clearly indicated by Resubelpara MB.





## **APPENDICES**



## Appendix - 2.1

(Reference : Paragraph 2.5.2.3)

### Detailed list of households not assessed with water tax

Sl No	House/ Ward No	Name of the Holder	Sl No	House/ Ward No	Name of the Holder
1	5/1	Verra Madonna Kahit	41	564/1	Lasibon Kharkongor
2	55/1	B.Ch.Das	42	565/1	Horju Roy
3	80/1	Kwer Rapsang	43	572/1	Lucy Nongbri
4	92/1	Fairdy Nongbri	44	573/1	Devorineth Lyngdoh
5	93/1	Felicia Nongbri	45	585/1	Silabon Nongkhlaw
6	96/1	Virginia Nongbri	46	590/1	Elkin Khar-ir.
7	97/1	Regina Ceali Nongbri	47	600/1	Shilina Maria Nongkynrih
8	104/1	Chambala Das	48	602/1	Madis Syiem
9	107/1	Barinda Kr. Das	49	603/1	Catherine Marbaniang
10	115/1	The Eastern Corporation	50	634/1	F.I. Maskell
11	132/1	Therimai Syiemlieh	51	643/1	The Secretary General All India Garo Union,Secondary School Compound
12	140/1	Mirful Rynjah	52	708/1	Sarita Nongdhar
13	149/1	Virginia Nongbri	53	756/1	Hyacinth T.Lyngdoh
14	151/1	Klinsingh Swer	54	782/1	Lily Marbaniang
15	154/1	Jowell B. Wahlang	55	812/1	Rebecca Kharkongor
16	168/1	Lakshmi Ram Das	56	834/1	Robert Nigel G.Diengdoh
17	169/1	Nalphidian Nongkynrih	57	836/1	Richard Nelson Wahlang
18	171/1	M/s Singh Jeweller	58	838/1	Biviana Myrthong
19	172/1	Heh Kupa Rynjah	59	1/2	Villiana Lady Warrington M.B. Bhattacharjee, Sharun Saleh.
20	173/1	Rohila Laloo	60	36/2	S. Chettri
21	183/1	Mary Biple Ritshong	61	50/2	Phlistina Nongkynrih
22	192/1	Alfonsius Nongrum	62	56/2	Mawris Lyngdoh Nongrum
23	194/1	Gulab Roy	63	92/2	Earnestine Helen Jezzard & Mary Elizabeth Jezzard
24	196/1	J.R.D. Sonja	64	100/2	Subash Chandra Das
25	210/1	Osborne M.R. Kharkongor	65	121/2	Kumud Ranjan Goswami
26	247/1	H. Ladia the Secy.Presbyterian Church Lait	66	133/2	Roja B.W.Bhup (Bijni house)
27	275/1	Kiem Kharmon	67	157/2	S. K. Dutta
28	297/1	Jayantalal Mazumdar & others	68	184/2	S.K.Choudhury
29	322/1	Sajan Chyne	69	234/2	B.K.Das Purkayastha
30	343/1	Ridaker W.Rumnong	70	249/2	Jyoti Bhusan Dhar
31	350/1	Janaki Roy Mazumdar	71	251/2	NEEPCO Ltd. Shg
32	400/1	Phiralall Dutta	72	252/2	S. Pyrdiang
33	433/1	Sabrina Kharmawphlang	73	261/2	Bala Rani Singha
34	449/1	B. Jyrwa	74	286/2	Hiranga I.Goswami & others
35	450/1	Phi Kharmawphlang	75	303/2	Lamuya Narayan Choudhury
36	475/1	Melonia Chyne	76	304/2	Manorama Sen & S. Mehta
37	483/1	Bilbida Yongnong	77	331/2	Brissilian Warjri
38	487/1	Mabika Nongkynrih	78	353/2	Urnimoy Deb
39	549/1	Most Rev. Dominic Jala Nazareth Hospital	79	415/2	Madreena Ho Mukhim
40	554/1	Phrang Kupa Melville Roy			

Sl No	House/ Ward No	Name of the Holder
80	291/3	Secy.Mizo Church
81	366/3	M/s.K.L. Bajoria Charitable Trust
82	398/3	Ujjayant Barua
83	12/3	St.Mary's Convent Church
84	36/3	Mohini Devi
85	71/3	Lower Ellessium Smt.K.N.Sharia
86	79/3	N.R. Laloo
87	135/3	Rev.Fr.M. BIANCHI
88	172/3	Mohandra M. Choudhury
89	179/3	S.R. Baroah & other
90	194/3	Tikandas T. Mandari
91	216/3	S.K.Kagti
92	226/3	Bijoy Chakraborty
93	230/3	Weston Nonghuloo
94	245/3	Mathura Nath Sarma
95	252/3	Y.C. Roy
96	313/3	Teisidora Pariat
97	187/4	Secy. Bhagabon Sri, Satyasai Deva Sanity
98	297/4	Dr.(Mrs).Tolrich Anderson Sohkhlet
99	94/4	Galana Dkhar
100	128/4	Drilla Dkhar
101	142/4	Edina R.M. Lyngdoh
102	143/4	Edina R.M. Lyngdoh
103	169/4	Prima Singh
104	215/4	Welford for S. Alam
105	251/4	W. Ford for S. Alan
106	255/4	Edina R.M.Lyngdoh
107	256/4	Regarda P. Lyngdoh
108	257/4	Carolyne P.M. Lyngdoh
109	278/4	Baiamon Dohling
110	219/5	Biswanath Goenka
111	303/5	Anita Lyngdoh
112	4/5	Henry Dhar Ropmay
113	30/5	Sahiene Mawroh
114	31/5	Sahiene Mawroh
115	37/5	S. Jabu Roy
116	38/5	Sahein Mawroh
117	51/5	Queene Kharmalki
118	57/5	Aisi Kharmalki
119	175/5	E.D.Lyngdoh
120	212/5	Rose Mary Shullai
121	227/5	Dr.Nesity Shullai
122	248/5	Arunachal Bhavan Property
123	251/5	Fronsie Langstieh

Sl No	House/ Ward No	Name of the Holder
124	262/5	Dr.K.S.Tsikhano
125	279/5	Edina Wahlang
126	282/5	Petrus Kharpran
127	283/5	Terence Elis Lyngdoh
128	300/5	Nancy Mary Kharkrang
129	321/5	Soradini K.Sangma
130	327/5	Anita Lyngdoh
131	328/5	Janet M. Lyngdoh
132	368/5	Rose Mary Shullai
133	373/5	Talbis Lyngdoh
134	161/6	Morning Pearl Diengdoh
135	391/6	Tris Kharngi
136	425/6	Aney H Syiem,
137	23/6	Phomlin Nongrum
138	25/6	Kynmaw Lyngdoh
139	26/6	Meslian Lyngdoh
140	61/6	B C L N C Dutta
141	72/6	Kwin Dkhar
142	74/6	Fullianno Lyngdoh
143	76/6	Durga Prasad Goenka
144	83/6	Brington Sohtun C/o R.K.Bawri
145	116/6	Buckchand Khongwir
146	144/6	Mira Sohtun
147	145/6	Rinan Mylliempdah
148	156/6	Mary Khongsit
149	194/6	Kiej Kharmalki
150	196/6	Most Rev. S.Fernando SDB Lord Bishop of Shillong
151	379/6	Binode Kumar Bawri
152	395/6	Mihngithiang Lyngdoh
153	399/6	Patricia Warjri
154	427/6	Emma L Syiem
155	435/6	Sisila S Marbaniang
156	452/6	Sherial Kharsohnong
157	460/6	H Lyngdoh
158	461/6	Malki Circle cum Community Hall
159	118/7	Manoj Jain & Navin Jain
160	125/7	Mohendro Rapsang
161	65/7	ABP Ltd.(PHE Hills Division)
162	103/7	E.R. M. Lyngdoh
163	115/7	CGMT Office Building B.S.N.L.
164	127/8	Subodh Saroagi
165	159/8	Vincentia M.C.Superior Missioneries of Charity
166	168/8	Mahamud Yasin
167	169/8	Usman Ali

Sl No	House/ Ward No	Name of the Holder
168	170/8	Kayum Ali
169	171/8	Skuid Pathaw
170	173/8	Syntai Singh Marbaniang
171	174/8	Rameshwar Lal Sharma
172	175/8	M.L. Das
173	176/8	S. K. Dev
174	178/8	Pronoy Shyam
175	188/8	Kromlin Nongbri
176	189/8	The Director, RNB,Real Estate (P) Ltd
177	190/8	M/S.Motilal JhunjunWala,Public Charitable Trust
178	191/8	Soni Agarwala,Khusboo,Sushil Kr.&Sons &Anjana Chokhani
179	24/8	B.S. Shome
180	153/8	Rock Feller Rose Hynniewta
181	157/8	The President Meghalaya Science Club DCS Bunglaw
182	172/8	Lantimai Pathaw
183	193/8	Veena Devi Kargwal
184	194/8	Vijay Goyal & Kanak Goyal
185	195/8	Shanti Prasad Choudhury
186	199/8	Ashu Jhunjunwala&Ankur Jhunjunwala
187	39/9	Tirot Singh
188	9/9	I.K. Das
189	108/9	R.L. Singhania
190	166/9	Neha Bajaj & Lakshya Bajaj
191	39/10	Maxim Estate International Pvt . Ltd
192	16/10	Gray Lodge, The Shillong Banking Corp. Ltd Include Two Cottage
193	21/10	Amayat Ahmed
194	129/10	Arpita Mukherjee
195	164/10	Arun Mukherjee
196	186/10	Jopash Kr. Gupta
197	218/10	N.C. Saha
198	231/10	William Leong
199	245/10	Bhajan Prasad Bhattacharjee&Bhakta Kishore Bhattacharjee
200	248/10	Subir Ranjan Sen
201	20/11	Herbert Rajee
202	55/11	The Shillong Buddhist Association Temple Lord Buddha
203	83/11	Aidington Duma
204	85/11	Plesinora Dkhar

Sl No	House/ Ward No	Name of the Holder
205	86/11	Prolinoda Lyngdoh
206	95/11	G.S. Giri
207	108/11	Purno
208	110/11	Neldorine Marbaniang
209	137/11	So lyngdoh
210	138/11	Rajendra Nath Nargaraj
211	140/11	Daiaphira Synrem
212	219/11	Lilyiona Nongkynrih
213	220/11	Thilda Mawkshiar
214	234/11	Iadality Lyngdoh
215	239/11	Estila Khongsngi
216	240/11	Estila Khongsngi
217	241/11	Jesmulin Kharbuli
218	242/11	Daiaphira Synrem
219	243/11	Lidora Kharbuli
220	244/11	Leora Kharbuli
221	245/11	Khiltimai Syiem
222	248/11	Mary Donbok Khongsngi
223	253/11	Montimai Nongdhar &Piari Nongdhar
224	254/11	Wansuk Nogdhar
225	257/11	Blidis Thangkhiew
226	258/11	Sweet Basaiawmoit
227	259/11	Milibon Basaiawmoit
228	260/11	Moon Pyrbot
229	261/11	Sker Khongsit
230	262/11	Sukher Sohlang
231	263/11	Magdaline Kharbuli
232	264/11	Icydora Sohtun
233	274/11	Smiling Lyngdoh Nongpiur
234	275/11	Rikynti Lyngdoh Nongpiur
235	276/11	Mardalin Lyngdoh Nongpiur
236	278/11	Audrisa S.Dkhar
237	280/11	Lionel Nongrum
238	281/11	Raplang Nongrum
239	282/11	Wantimon Kharmawphlang
240	283/11	Scarlet Rose Lyngdoh Nongpiur
241	284/11	Swiverlet Rose Lyngdoh Nongpiur
242	293/11	Wilda Marwein
243	294/11	Lakmon Marwein
244	295/11	Berdalin Marwein
245	296/11	Blessdalin Marwein
246	297/11	Berdalin Marwein
247	298/11	Kerdalin Marwein
248	300/11	Banjolyne Lyngdoh Nongpiur
249	302/11	Jimtimai Syiem

Sl No	House/ Ward No	Name of the Holder
250	304/11	Therisia Lamare
251	306/11	Benjamin Khyriem
252	313/11	Tyngkailin Nongbri
253	315/11	Gracydora Warjri
254	316/11	Ibakordor Warjri
255	183/12	R.C. Mission Church
256	20/12	Chlorine Kharkongor
257	46/12	Belibon
258	90/12	Basanta Kr Sarma
259	96/12	Sitimon Sawian
260	137/12	Seng Khasi Mawkhar
261	154/12	Mignoneth Lyngwa
262	216/12	Kitbokmai Marbaniang
263	220/12	Erlin Kharshandy
264	238/12	Margina Thagkhiew
265	391/13	Juwanis Jane Nongrum
266	108/13	Yu Lessan Kamei
267	388/13	Premsidora Pyngrope
268	12/13	Laborious M. Syiem Syiem of Hima Myllem Dorbar
269	116/13	Aitimon Suting
270	138/13	Phildarwell Tang
271	172/13	Selimon Sawian
272	356/13	Dr.F.S.Shangpliang Secy.Synjuk Wahingdoh L.P.School
273	398/13	Jingiaseng Kynthei K.J.P.Synod Sepngi
274	37/14	Pyren
275	165/14	Crlesil Nongkynrih
276	192/14	Dolly Roselyne Shullai
277	196/14	Medina Blah
278	218/14	Spik Singh Syiem
279	230/14	R. Rancee
280	240/14	Rostina Khyriem
281	7/15	Kwiantimai Shabong
282	197/15	Pdiangriti Syiem
283	5/15	Edwini Dkhar
284	6/15	Lakhidora Kharkongor
285	20/15	C.R. Diengdoh
286	66/15	Rit Tariang Warsynteng
287	139/15	Priland Wahlang
288	152/15	Drian Myrthong
289	164/15	Shila Mary Ropmay
290	202/15	Testimai Dkhar
291	205/15	B.P.Bajoria L. Bajoria
292	214/15	Genl. Secy.Seng Khasi Mawkhar

Sl No	House/ Ward No	Name of the Holder
293	244/15	B.Dkhar Phanbuh
294	361/15	Ibansralin Kharshiing
295	22/16	Sita Rapsang
296	115/16	Ka Doris Lyngdoh
297	163/16	Resibon Nongrum
298	189/16	Secy. Jaiaw Langsning Dorbar
299	216/16	D.J.Nongbet
300	39/17	Secy.Mawkhar Presbyterian Church
301	88/17	The Syiem of Myllem
302	90/17	General Secy.Sein Raij Shg.
303	103/17	R. Pyrbot
304	132/17	Ngerson Lyngshing
305	134/17	Emiwan Maia Blah
306	145/17	Secy.Mawkhar Presbyterian Church
307	167/17	Brancis Nongrum.
308	181/17	Bitylda Passah
309	253/18	Kongka Dkhar
310	8/18	Akhe Ram Ghose
311	31/18	Residential Quarter attached to Anna Chetra Thakurbari
312	33/18	Anna Chetra Thakurbari
313	90/18	Transferred with new H.No (236)
314	113/18	Phessimai Wahlang
315	114/18	Kwintimai Wahlang
316	115/18	Pristibon Syiemlieh
317	138/18	Dasrath Nath
318	154/18	Treasue Irene Syiemlieh
319	204/18	Slowly Challam
320	11/19	Jagat Ch. Seal
321	23/19	Jomardhan Ropmay
322	92/19	Phrisibon Hynniewta
323	127/19	M/s Uday Ram Dhanraj
324	135/19	Teala Nongrang
325	136/19	J.C. Jaiswal
326	137/19	Narmada Biswas
327	141/19	PurnShatam Upadhya
328	144/19	Goredam Chettri
329	146/19	Gomini Ranjan
330	148/19	Govind Singh Lahagan
331	150/19	Bishnu Maya Lahagan
332	151/19	Nasina Syiemlieh
333	167/19	Umesh Ch. Kuri
334	180/19	N.E. Wankhar
335	182/19	Priti Lata Paul Choudhury
336	198/19	Kiang Lyngdoh

Sl No	House/ Ward No	Name of the Holder
337	218/19	Jyrbon
338	219/19	Abdul Samad
339	228/19	Saribon Nonglang
340	232/19	Obendra Roy
341	235/19	Plistina Marwein
342	268/19	Loris Sun
343	271/19	Ram Prasad Upadhya
344	275/19	Judha Bahadur Sahi
345	301/19	M.W.Laloo for(L) Kwesila Mihsil
346	305/19	Bhimlal Joshi
347	309/19	Jwelsina Kharkrang
348	313/19	Peter M.C.Giviraj
349	333/19	Shinimai
350	351/19	Kerni Marbaniang
351	395/19	B.B.Bhattacharjee
352	399/19	Fairbica Kharbhih
353	428/19	Abhijit Khongsit
354	448/19	Nole Rani Subederri
355	485/19	Iarsila Diengdoh
356	488/19	Iaibuh Rymbai
357	503/19	Phirit Marwein
358	523/19	Hermon Nongrum
359	524/19	Rosalious Marbaniang
360	531/19	Phira Jyrwa
361	542/19	Endon Wahlang
362	560/19	B. Wahlang
363	580/19	Balari Lanong
364	602/19	Santosh Chachan
365	603/19	Suresh Kumar Chachan
366	621/19	Kwesila Mihsil
367	641/19	Raphli Kharsyat
368	672/19	Phlier Diengdoh
369	701/19	P.Marbaniang & M.Pathaw
370	727/19	Slor Jana
371	776/19	Mawrie g.Lyngdoh
372	809/19	Lisformina Mawlien
373	16/20	Ka B Chyne
374	23/20	Lensina Lyngdoh
375	29/20	Wale War
376	96/20	Slosibon Chynret/Mouwillbon Lyngdoh
377	99/20	Shanosha Laloo
378	137/20	James wood Swer
379	145/20	Farque Kurachi Nyiem Kharachi. Afan & Wasian Kurachi
380	149/20	Surichi Rani Paul

Sl No	House/ Ward No	Name of the Holder
381	238/20	Drissibon Syiemlieh
382	256/20	Jogeshwar Gogoi
383	258/20	Maurice G Roy Lyngdoh
384	266/20	Mino Mohon Dey
385	278/20	Peteos Boram
386	284/20	Melida Blah
387	285/20	I/c St.Joseph Church
388	288/20	Tilda Marwein
389	298/20	Deborah Nongsiej
390	322/20	J.Wahlang
391	351/20	Maulana Abdul Hafeez
392	393/20	Ganold Massar
393	450/20	Baiahunlyne Kharlyngdoh
394	99/21	Gurkha Thakurbari
395	201/21	Babra Sohtun
396	5/21	Secy. Bldg Committee
397	11/21	Transferred to W.No.19
398	46/21	Basundu Upadhya
399	136/21	Phimai War
400	151/21	Thrill Thabah
401	153/21	Sharmi Joshi
402	169/21	Ganesh Dkhar
403	186/21	Netrila Mihsil
404	187/21	Wanrosetilla Mihsil
405	188/21	Simola Sawkmie
406	191/21	Sunity Siangshai
407	230/22	Peace Man Marbaniang
408	4/22	Kamini Dey
409	11/22	Public Pdang
410	14/22	Bokstar Kharlukhi
411	21/22	Ghana Kanta Das
412	23/22	Juna Warjri
413	40/22	Binode Krishna Roy Choudhury
414	83/22	Hindu Dharma Seva Rilbong
415	85/22	Rilbong Sport Clutural Club
416	126/22	Lakeshwar Goswami
417	136/22	C.Rynjah
418	159/22	Wansimi Jyrwa
419	161/22	Gayatri Roy
420	164/22	Usha M Sangma
421	215/22	Chittaranjan Baroah
422	221/22	Hibiar Wahlang
423	222/22	Phrastik Lyngdoh
424	529/23	Lastbornson Raptchap
425	185/23	Bilma Nora Challam
426	79/23	Kameshwar Sarmah



Sl No	House/ Ward No	Name of the Holder
427	82/23	M.N.Chaund
428	111/23	Sailesh Pohti
429	169/23	Herendra Kutir
430	171/23	Anthony Lyngdoh
431	196/23	Streamlet Mawniuh
432	203/23	Shrimanta Sankar Dev Cultural Centre Namghar(Prayer Hall)
433	237/23	Riti Rynjah
434	241/23	Jasraj Singh & Rish Raj Singh
435	270/23	Jyotika Choudhury
436	273/23	Hari Charan Das
437	292/23	Khajendra Ram Madhi
438	302/23	Maya Thapa
439	321/23	Sunderland Memorial School
440	357/23	Rabindra Chandra
441	361/23	Elnis Dora Marwein
442	371/23	Deorupa Mighur
443	430/23	L.Pala & C. Pala
444	496/23	S.Jromwell Syiemlich
445	497/23	Juliana Nongdhar
446	498/23	Noor Nongrum
447	500/23	Polly Rabon
448	506/23	Gen.Sec.Treasurer Raid Laban Sports Social & Cultural Org.
449	517/23	Valerie Alicia Tham
450	527/23	Eborlang Khardewsaw
451	131/24	Sanatan Dharma Sabha
452	3/24	Tricily Madaline Nongbet
453	20/24	Md. Hussain Ali
454	58/24	Prial Rynjah
455	65/24	Sarta Syiemiong
456	73/24	Ashutosh Biswas
457	100/24	Borada Kr. Dutta
458	114/24	Nimoda Sundari Devi
459	123/24	Fanella M. War Supdt Lady Keane Hostel
460	143/24	T.N. Bhattacharjee
461	175/24	G. Choudhury
462	191/24	D.D. Lahiri Choudhury
463	195/24	D. Sarma
464	217/24	Edina R.M.Lyngdoh
465	269/24	Khyllaw Manar
466	283/24	Bilma Lyngdoh
467	285/24	Drian Marwein
468	38/25	L. Kharhuri Swer
469	45/25	Laban L.P. School

Sl No	House/ Ward No	Name of the Holder
470	47/25	The Secy. Laban Presbyterian Church
471	73/25	Dr. D.P. Dutta
472	96/25	Sushana Bala Devi
473	104/25	Madhab Prasad Joshi
474	156/25	Kalyan Brata Paul
475	214/25	F.C. Das
476	222/25	Assamese Namghar
477	228/25	S.R. Barua
478	236/25	Ramendra Nath Das Gupta
479	237/25	Sudha Rani Dutta
480	264/25	Jai Jai Mon Dkhar
481	296/25	M.Lyngdoh
482	305/25	Abida Passah
483	689/26	Hafiy Lyngdoh
484	1/26	Prayer House Mahamadan Burial Ground
485	33/26	Secy.Dejan Fund Committee
486	41/26	Tristila Kharkongor
487	64/26	Esimai Lyndem
488	70/26	Jogesh Ch. Barua
489	75/26	Kwintimai Nongkynrih
490	82/26	Nalya F. Subari
491	83/26	Sara Nongrum
492	100/26	Keribon Sohiong
493	101/26	Keribon Sohiong
494	104/26	Thabin
495	112/26	Jackson Sahkhar
496	113/26	Gilendra Baikash Paul
497	128/26	Berdolinda Myrthong
498	130/26	Philiatina Myrthong
499	136/26	GuintinaNongkynrih
500	146/26	Samala Wann
501	147/26	Jem Hin
502	154/26	Phar Sali
503	158/26	Himila Diengdoh
504	159/26	Subon
505	161/26	Runki
506	165/26	Phiramon Kharbuli
507	166/26	Restina Mawrie
508	169/26	Shidamon Dkhar
509	172/26	Drian
510	174/26	Drialsibon
511	178/26	Blistina Wahlang
512	179/26	Suntimai Wahlang

Sl No	House/ Ward No	Name of the Holder
513	180/26	Mission Khasi Boys&Girls L.P. School
514	191/26	Tromoon Roy
515	192/26	Edina Myrthong
516	197/26	Memoris Nongkynrih
517	198/26	Jled Lyngdoh
518	200/26	Stain Wahlang
519	201/26	S. Wahlang
520	210/26	Phor Marbaniang
521	215/26	R.W. Swer
522	220/26	Bil Kharkongor
523	221/26	Bionella Massar
524	225/26	Bahadur Pal
525	229/26	K. Sooting
526	238/26	Tresibon Synteng Umwei
527	243/26	D. Maskendro Syiemlieh
528	246/26	S. Tariang
529	247/26	Jlid Diengdoh
530	253/26	Kyrhai Nongkhlaw
531	255/26	M.M. Sun
532	257/26	Shar Eremon
533	258/26	Kratsila Sohtun
534	265/26	Ka Tia Rynjah
535	284/26	Prafulla Dey
536	311/26	Nadia Ch. Dey
537	314/26	Shaminal Shadap
538	344/26	Medala Dkhar
539	345/26	Keneda
540	347/26	Pristibon Mawkhiew
541	366/26	Lakshmi Devi
542	370/26	Nislinda Kharshiing
543	375/26	P.N. Tiwari
544	384/26	Olgendra Kharbuli
545	387/26	Chandra Kala Sarma
546	398/26	D. Wahlang
547	399/26	Jailin Khongbuh
548	411/26	Dialsibon Basan
549	418/26	T. Pyngrope
550	420/26	Wanbud Singh Kharkamni
551	423/26	Norialda Khongsit
552	435/26	Medala War

Sl No	House/ Ward No	Name of the Holder
553	441/26	Honelsonwell Kharshiing
554	447/26	Benaris Rynjah
555	451/26	Wonder Roy Rani
556	455/26	Kyrwat Shabong
557	471/26	Julian Syiemiong
558	539/26	Balarishisha Kharbuli
559	546/26	Tilokho Diengdoh
560	652/26	D.Barishisha Mukhim
561	708/26	Deepak Kumar Chettri
562	61/27	Unitarian Church
563	30/27	Ingetsila Kharkongor
564	48/27	Sipani Bhattacharjee
565	53/27	Kamal Singh
566	58/27	Sadian Lyngdoh
567	68/27	Tlebon Nongpiur
568	81/27	Rose Mary Marbaniang
569	91/27	R. Marbaniang
570	122/27	Nagendra Nath Kumar
571	135/27	Angelina Millia
572	140/27	Chandra Kala Sharma
573	141/27	B.K. Roy
574	156/27	Laspal Jyrwa
575	162/27	Lakhenath Das
576	177/27	Wina Kharmawphlang
577	178/27	Man Singh
578	186/27	Phili Wahlang
579	189/27	Bon
580	190/27	Shor
581	192/27	U Har Lyngdoh
582	194/27	Khien Pyngrope
583	199/27	Dharmanlal Upadhyia Bamon
584	210/27	Merilda Diengdoh
585	213/27	Horshon Lyngdoh
586	217/27	Kamal Toi
587	220/27	Dren Singh
588	222/27	Kristina Nongrum
589	226/27	Raplang Kharbuli
590	232/27	Tisibon Sohkhlet
591	237/27	Krin Lyngdoh
592	255/27	Yorlinda Wahlang
593	256/27	Lina Warjri

## Appendix - 2.2

### (Reference: Paragraph 2.5.2.3)

Detail list of households assessed with water tax less than the minimum prescribed amount

Sl. No.	House/ Ward No	Name of Holder	Sl. No.	House/ Ward No	Name of Holder
1	6/1	Victoria Swer	40	16/2	Hubert Morningstar Kharmawphlang
2	18/1	Serial Kharmih	41	18/2	Garlanton Kharmawphlang
3	22/1	Sabrina Mawkhiew	42	49/2	Nazarine Lyngwa
4	26/1	Ivoren Mary Dkhar	43	62/2	Theresa A.Wanda Umdor
5	102/1	Merly Hynniewta	44	66/2	Diana Imildista Nongkynrih
6	103/1	Dawhoi Langstang	45	290/2	Roman Catholic Cementry
7	109/1	Sarah Lyngdoh	46	299/2	Rosa Mystica Wahlang
8	129/1	Presila Nongbri	47	345/2	Claradine Mary Nongkynrih
9	131/1	Sanka Bahadur Thapa	48	368/2	Janet M. Lyngdoh
10	139/1	Angela Lyngdoh	49	379/2	Dr.J.V.Basaiaimoit
11	160/1	Anita Syiemlieh	50	382/2	Diana Rancee
12	162/1	Pharsibon Sohtun	51	404/2	Emelinda Kharmawphlang
13	167/1	Bresilian Sohkhet	52	109/3	Phoida War Pakyntien
14	176/1	Hemington Sohkhet	53	170/3	Badaplak R.Blah
15	237/1	Trilimai Syiemlieh	54	22/4	Efiginia Dohling
16	320/1	Krossibon Kharkongor	55	24/4	Ephigina Dohling
17	331/1	Ketsina Nongbri	56	26/4	Prosila Sumer
18	335/1	Virginia Sohtun	57	20/5	Magdaline Kharumnuid
19	337/1	Lening S.Bareh	58	48/5	Krip Khongsya
20	392/1	Sellidian Marbaniang	59	58/5	Bibi Mawrie
21	396/1	Synshariung Pyrbot	60	59/5	Jestina Kharmudai
22	429/1	Subhra Chakraborty	61	61/5	Iaibon Kharumnuid
23	442/1	Mary Dkhar	62	64/5	Richard Kharkrang
24	444/1	Odelia Catherine Kharlukhi	63	80/5	Janet Kharmujai
25	472/1	Florene Kharkongor	64	81/5	Darie Kharumnuid
26	473/1	Florene Kharkongor	65	85/5	Briwell Warjri
27	500/1	Florence Linett	66	86/5	Idis Warjri
28	517/1	Elinora Nisper Warjri	67	104/5	Carlos Kharmuda
29	614/1	Regina Laloo	68	148/5	Erbon Kharmalki
30	624/1	Nini Nongkhlaw	69	202/5	Assamese L P School
31	694/1	Seraphina Mawkhiew	70	266/5	Thrien Nongkhlaw
32	695/1	Valarina Kharsyntiew	71	280/5	Silvester Kharmujai
33	697/1	Philis Eancon For Kristo Wahlang	72	302/5	Soradini K.Sangma
34	761/1	Merinda Mary Khyriem	73	304/5	Soradini K.Sangma
35	765/1	Lincynola Synnah	74	311/5	Blue Bell Elice Laloo
36	769/1	Godsmith Lamare	75	314/5	Christina Kharsynteng
37	771/1	Genevieve Hek	76	332/5	C. Dwilsibon Nongbri
38	823/1	Staviliancy Hynniewta	77	334/5	Werbon Khonglam
39	10/2	Peter Chettri			

Sl. No.	House/ Ward No	Name of Holder
78	337/5	Josephine Kharmalki
79	352/5	Secretary Presbyterian Church
80	361/5	Lesmine Marwein
81	365/5	Iaisnoh Modela Tangsang
82	374/5	Shimti Kharsyntiew
83	376/5	Kyrdian Marwein
84	410/5	Danny Kharumnuid
85	416/5	Phrangsngi Majaw
86	418/5	Quini Nongrum
87	422/5	Kril Mawrie
88	429/5	Yondarisa Khyriemujat
89	430/5	Lucia Mawrie
90	442/5	Nowrose Mawlong
91	443/5	Malin Marwein
92	445/5	Jeblanda Kharmalki
93	446/5	Tilian Lyngdoh
94	453/5	Elgin Sawain
95	458/5	Balbarico Kharmudai
96	459/5	Wansuk Kharsyntiew
97	462/5	Merita Jala
98	465/5	Dliantis Syiem
99	9/6	Dlishon Mawrie
100	13/6	Anissiadora Shylla
101	28/6	Bilina Kharmalki
102	36/6	Sabina Rynjah
103	67/6	Wissibon Bamon
104	90/6	Ijoni Thabah
105	91/6	Mary Jane Khongwir
106	98/6	Issabella karmal Iangblah
107	109/6	Edi Nongkynrih
108	112/6	Buhman Marbaniang
109	129/6	Hino Nongkynrih
110	133/6	Rasasraj Chakraborty
111	137/6	F.C.Mawroh
112	140/6	Pdiangtinora Mawthoh
113	142/6	Dianola Sohtun
114	158/6	Brissila Majaw
115	162/6	Jngew Warlarpih
116	165/6	Evangelene Kharumnuid
117	189/6	Indra Kr Shabi
118	195/6	Jacinta Kharmalki
119	203/6	Khel Kharmalki

Sl. No.	House/ Ward No	Name of Holder
120	205/6	Ignesia Kel Dkhar
121	210/6	Stina Shabong
122	211/6	Khriang Thabah
123	225/6	Theisila Kharumnuid
124	226/6	Twillda Warlarpih
125	230/6	Samer Myllemngap
126	232/6	Merrylin Kharbuli
127	239/6	Phuir Mylliempdah
128	242/6	June Mackrelin Kharbuli
129	244/6	Riak Warjri
130	249/6	Rian Pynrope
131	250/6	Stein Pynrope
132	251/6	Brel Pynrope
133	253/6	Khriel Kharngi
134	254/6	Triel Kharngi
135	256/6	Khlainbor Warjri
136	266/6	Droin Kharumnuid
137	267/6	Sitabon Pynrope
138	269/6	Anjelene Sen Nongbri
139	276/6	Pristimai Sohtun
140	278/6	Mebest Lyngdoh Mawphlang
141	280/6	Viviancy Kharshandi
142	281/6	A.Nongtraw
143	286/6	Tressibon Warjri
144	297/6	Pherly Pynrope
145	299/6	Plianssimai Warjri
146	319/6	Emeral Wahlang
147	329/6	Philis Pynrope
148	336/6	Jacqueline Kharumnuid
149	354/6	Emtibon Kharmudai
150	359/6	Phority Kharsyntiew
151	369/6	Sina Nongspung
152	370/6	Shrit Thabah
153	383/6	Delis Pynrope
154	390/6	Briedsimai Kshiar
155	410/6	Josephine Nongbri
156	434/6	Sukmon Sohtun
157	438/6	Phrisimai Kharbuli
158	445/6	Anika M.W. Kshiar Shadap
159	485/6	Anjeila Mylliempdah
160	487/6	Jhanary Kharngi
161	495/6	Jointimai Nongrum

Sl. No.	House/ Ward No	Name of Holder
162	25/7	Langbha Khyriem Kyndiah & Terryline Mary Jyrwa
163	3/8	Senior Executive Secy, I/c English Service
164	149/8	Rathindra Deb Roy
165	132/10	Rathindra Paul & Others
166	226/10	Motilal Das
167	88/11	Lahun Shanpru
168	168/11	Sodrian Singh Dkhar
169	178/11	Ilineda Lyngdoh Ryntathiang
170	185/11	Belinda Pyrbot
171	210/11	Medalin Kharmawlong
172	225/11	Phila Nongrum
173	249/11	Wanskhem Kharbuli
174	250/11	Jenny Mary Kharbuli
175	251/11	Shakila Kharbuli
176	252/11	Maya Kharbuli
177	255/11	Biora Nongdhar
178	267/11	Dorshalyne Rapsang
179	271/11	Krinolyne Lyngdoh Nongpiur
180	272/11	Sbuntila Khyriem
181	273/11	Jreit Pyngrope
182	288/11	Doreen Sun
183	291/11	Clarity Kharphuli
184	305/11	Emily Marwein
185	312/11	Bedro Khongwir
186	324/11	Aldous Mawlong
187	100/12	Pesina L Mawnai
188	111/12	Jacinta Marpna Umdor
189	144/12	Khasi National Dorbar Hall
190	229/12	R.C. Sohkhlet
191	381/13	Prior Synnah
192	385/13	Priscilla Diengdoh
193	387/13	Sephina Marbaniang
194	394/13	Subalin Suting
195	4/14	Norian Lyngdoh
196	5/14	Kindro Dkhar
197	6/14	Merian Kharbuki
198	34/14	Nesphlington Skhembor
199	38/14	Merilda Lyngdoh
200	67/14	Martin B. Wahlang
201	93/14	Lavinia Sawian
202	126/14	Warda Trudis Suting

Sl. No.	House/ Ward No	Name of Holder
203	239/14	Dristina Hynniewta
204	281/14	Balarilang Ryngksai
205	290/14	Shongdaplin Thabah
206	293/14	Tonystar Sawkmie
207	78/15	Rosigibon Jahrin
208	65/15	Wanti Paswett
209	117/15	Erina Sun
210	187/15	Doramai Syiem
211	240/15	Secy.Jaiaw Presby.Church
212	306/15	Dianalin Lyngdoh Nongrang
213	315/15	Wirningstar Marbaniang
214	317/15	Phaitstar Dkhar
215	320/15	Iltimai Syiem
216	321/15	Larisa Rani
217	327/15	Sarahlene Syiemiong
218	337/15	Jaicinta Toi
219	339/15	Sara Jane Mawlong
220	340/15	Babita Khyriem
221	355/15	Miltharis Kharmuti
222	350/15	Nabon Laitstep
223	357/15	Alisha Basaiawmoit
224	375/15	Diangarti Kharpran
225	379/15	Sandra Dohtdong
226	380/15	Albert Batkupar Rani
227	194/16	Rose M Blah
228	213/16	Marose Rita Lyngdoh
229	225/16	Firmlystar Lyngdoh
230	43/17	Syntu Shullai
231	52/17	Ellinora Wahlang
232	107/17	Billet Passah
233	144/17	Genl.Secy.Cultural Cum Dorbar Hall Mission
234	184/17	Iolan Pariat
235	129/18	Atom Fernly Massar
236	146/18	Rika Blah
237	166/18	Hannah Nora Paswet
238	175/18	Jasson Lakiang
239	243/18	Joseph Raymond Warjri
240	250/18	Dr.Alisha June Syiemlieh
241	254/18	Dwessila Thongni
242	44/19	Blesibon Kharsyntiew
243	55/19	Rosida Pde
244	59/19	Tabon Kharsyntiew



Sl. No.	House/ Ward No	Name of Holder
245	103/19	Feelington Rymbai
246	152/19	Donbok Khyriem
247	159/19	Arboksting K.Marbaniang
248	197/19	L.Addison War
249	225/19	Limi Toi
250	256/19	Niramerin Challam
251	258/19	Swin Malngiang
252	286/19	Maya Muktieh
253	350/19	Jentimai Sohtun
254	353/19	Jentimai Sohtun
255	374/19	Kenneth C.Suting
256	410/19	Pinsibon Kharngap
257	441/19	Hina Lyngdoh Kynshi
258	486/19	Monika Nongbet
259	513/19	Sloda Syiemlieh
260	568/19	Thrilda Diengdoh
261	609/19	Nancy Marwein
262	685/19	Maybell Sun
263	687/19	Caris Irene Dkhar
264	723/19	Secretary Lumkshaid Presbyterian Church
265	757/19	Magdalene Marbaniang
266	759/19	Ranitarit Lyngdoh Lyngkhoi
267	765/19	Clementina Kharkrang
268	772/19	Phermina Paswet
269	779/19	Kordor Warjri
270	782/19	San Mohan Roy R.Jeen
271	784/19	Terrimo Lyngdoh
272	792/19	Happiness Tron
273	793/19	Bikolin Kurbah Mawsaw
274	799/19	Worly Lyngdoh
275	801/19	Phirdakian Lyngdoh Lyngkhoi
276	807/19	Oldsing Syiemiong
277	829/19	Tariang Jyrwa
278	830/19	Rymphang Jyrwa
279	846/19	Garnet Gratia Pdang
280	853/19	Julie Romain Nongbet
281	825/19	Lipynhun Papang
282	97/20	Shiblal Sharma
283	100/20	Willson Diengdoh
284	216/20	Sinora Rapsang Nongpiur
285	217/20	Sinora Rapsang Nongpiur
286	218/20	Valentina Kharphuli

Sl. No.	House/ Ward No	Name of Holder
287	355/20	Iorshina Sohkhlet
288	401/20	Arpana Sharma
289	438/20	Yolinda S.Passah
290	441/20	Stiyolin Lyngdoh Lyngkhoi
291	443/20	Shantilian Lyngdoh
292	446/20	Spingly Lyngdoh & Kynsai Lyngdoh
293	43/21	Secy Mawprem Assamese P. School
294	202/21	Hira Sharma
295	205/21	Radha Sharma
296	212/21	Harikala Thapa
297	215/21	Sadhana Thapa
298	59/22	D.Kitdor Roy Kanta
299	145/23	T.Diamond Khongwir
300	170/23	All.St.Church Graveyard
301	509/23	Dipshika Hazarika
302	30/25	Siva Temple
303	67/25	Brissila Kharsati
304	278/25	Jubeline Pyngrope
305	281/25	Lindonora Nongkynrih
306	284/25	Metilda Swer
307	303/25	Minnette Ireen Passah
308	9/26	Francis Syiemiong
309	12/26	Prenelson Roy Lyngdoh
310	24/26	Pressimai Wahlang
311	25/26	Judia Nolin Marbaniang
312	65/26	Essimai Nongkynrih
313	68/26	Promilla Khongsti
314	69/26	Silvana Nongkynrih
315	85/26	Stella Mawthoh
316	97/26	Liamsimai Syiemlieh
317	107/26	Patricia Nongkynrih
318	109/26	Balajoplin Kharakor
319	117/26	Bashisha Nongpiur
320	119/26	Bashisha Nongpiur
321	127/26	(L) Perimai Wahlang
322	129/26	Auxilia Myrthong
323	137/26	Norian Kurkalang
324	142/26	Brojen Mawlong
325	148/26	Wulsimai Laloo
326	151/26	Martha Sumer
327	164/26	Synshar

Sl. No.	House/ Ward No	Name of Holder
328	170/26	Pyarmon Nongkhlaw
329	173/26	Krial Nongkhlaw
330	175/26	Teirina Nongpiur
331	184/26	Trinolinsibon
332	186/26	Wianmon Rymbai
333	188/26	Aisi Nongkhlaw
334	190/26	Ridaline Dohling
335	199/26	Hotal Wahlang
336	204/26	Hena Mawrie
337	205/26	Slor Nongkhlaw
338	211/26	Harington Kharkongor
339	230/26	Kwis Synteng Nongdhar
340	231/26	Tran Synteng Nongdhar
341	239/26	Phrial Kharkongor
342	242/26	Milistina Marbaniang
343	245/26	Elibon Nongkhlaw
344	260/26	Ilarishisha S.Marbaniang
345	273/26	Elisaba Syiemlieh
346	276/26	Jogesh Ch Das
347	277/26	Beni Bhusan Chakarvorty
348	280/26	Lakhi Bala Banik
349	288/26	(L) Girindra Kr.Chakraborty
350	297/26	Rabi Das
351	355/26	Ralstar Kharkongor
352	359/26	Indramal Thakur
353	360/26	Kharka Bahadur Chettri
354	362/26	Narbahadur Chettri
355	363/26	Tulsiram Joshi
356	367/26	Pal Bahadur Thakur
357	374/26	Phlesda Khongsar
358	388/26	Tiana Myrthong
359	390/26	Bennet Lyngdoh
360	391/26	Yur Nongkhlaw
361	403/26	Dinstar Kharkongor
362	407/26	Merinda Kharkongor
363	412/26	Jerina Nongkhlaw
364	417/26	Shallat Star Mawlong
365	424/26	Norialda Khongsit
366	460/26	Manosha Kharkongor
367	475/26	Wankerlin Dohling
368	480/26	Marius Marbaniang
369	481/26	Venantius Kharkamni

Sl. No.	House/ Ward No	Name of Holder
370	483/26	Rilian Kharkongor
371	484/26	Linia Warjri
372	485/26	Inkerlin Diengdoh
373	515/26	Phrial Kharkongor
374	535/26	Tinoda Dkhar
375	568/26	Tipsuk Shabong& Bersheba Sari
376	570/26	Bruscybon Marbaniang
377	573/26	Begum Wahlang
378	576/26	Wersibon Nongkhlaw
379	581/26	Euphemia Mary Syiemiong
380	584/26	Wolphang Nonglang
381	587/26	Ridis Rynjah
382	588/26	Icylida Diengdoh
383	590/26	Rimai Dkhar
384	593/26	Aroti Marbaniang
385	595/26	Riemson Kharkongor
386	596/26	Arbian Sohtun
387	599/26	Rontina Nongpiur
388	600/26	Rosimon Nongkhlaw
389	603/26	Memo Nongrum
390	605/26	Elimon Nongkhlaw
391	606/26	Binolian Syiemlieh
392	609/26	Kwantylli Kharkongor
393	610/26	Siantida Shabong
394	612/26	Bina Nongdhar
395	614/26	Mohsin Nongrum
396	615/26	Suprabha Upadhaya
397	616/26	Kwiartina Nongkynrih
398	617/26	Bamelaaihun Myllemngap
399	618/26	Albida Myllemngap
400	620/26	Erlis Marbaniang
401	624/26	Ridalin Nongkhlaw
402	625/26	Ribanylla Rynjah
403	626/26	Bibianda Syiemlieh
404	627/26	Etimon Khongsngi
405	628/26	Dandas Dohling
406	629/26	Royal Mington Sumer
407	630/26	Wino L.Sakhkar
408	631/26	D.Khlur B.Mukhim
409	633/26	Jubita Thabah
410	639/26	Wetbor Dkhar
411	641/26	Blabon Mawthoh

Sl. No.	House/ Ward No	Name of Holder
412	642/26	Santina Shabong
413	643/26	Niren Chandra Das
414	644/26	Kristina Wanniang &Desi Nongsiej
415	645/26	Anita Lyngdoh Mawlong
416	646/26	Quester Nongpiur
417	650/26	Bahunlang Nongpiur
418	653/26	Auguster D.Lyngdoh
419	655/26	Rakhi Nongkhlaw
420	662/26	Selinda Rani
421	676/26	John Wahlang
422	677/26	Fairlynda Syiemlieh
423	680/26	Kerlang Nongkhlaw
424	683/26	Fulmatina Lyngdoh
425	687/26	Ridalin Marbaniang
426	691/26	Amiely Rabeeca Dkhar
427	692/26	Kyiolsinolin Masharing
428	693/26	Bitolin Nongspung
429	700/26	Baburam Joshi
430	702/26	Khamtilin Rynjah
431	703/26	Saralin Rynjah
432	72/27	Linistina Nongpyiur
433	100/27	Baqir A Khan
434	108/27	Quisidilian Rynjah
435	183/27	Tre Myrthong

Sl. No.	House/ Ward No	Name of Holder
436	191/27	Ero Rynjah
437	193/27	Yellow Wahlang
438	195/27	Selin Wahlang
439	196/27	Kidian Nongkynrih
440	198/27	Thiem Wahlang
441	200/27	Yur Nongkhlaw
442	205/27	Emilda Nongkynrih
443	209/27	Thareij Rynjah
444	212/27	Rophina Sohtun
445	235/27	Srin Myrthong
446	250/27	Kettymai Diengdoh
447	271/27	Secy.Seng Treilang Ki Kynthei
448	290/27	Blomon Tariang
449	315/27	Robertson Nongkynrih
450	317/27	Bro Kharbangar
451	328/27	Budroy Mawkhiew
452	329/27	Minu Sunar
453	333/27	Engina Lyngdoh
454	334/27	Ivan J.Lyngdoh
455	339/27	Romeo Shylla &Annie Marbaniang
456	344/27	Aitimon Nongrum
457	346/27	Elphibia Kharmujai
458	347/27	Bernadeth Wahlang
459	349/27	Rita Suchiang
460	364/27	Parveen Lalla Sohkhhar



**APPENDIX - 3.1****(Reference: Paragraph 3.2)****Statement showing details of misuse of DAY-NULM fund as calculated by Baghmara MB****(Amount in ₹)**

<b>Sl. No.</b>	<b>Cheque No and date</b>	<b>Amount with-drawn</b>	<b>Purpose of withdrawal as per Cheque Register</b>	<b>Purpose of expenditure as recorded in the Bill Register</b>	<b>Fund misused</b>
1	217431 dt. 02/03/2016	76,975	Fixed pay of Smt. Sonara R. Marak, Manager w.e.f. 25/11/2015 to 29/2/2016 @ ₹ 20,000 per month including ₹ 13,640 Travelling Expenses from Baghmara to Shillong.	₹ 13,640 utilised for conduct of awareness programmes and training	76,975
2	217433 dt. 08/03/2016	99,260	Travel expenses of Shri Robert T. Sangma (₹ 57,260) and expenses for skill training (₹ 42,000).	Expenses for the staff meeting, skill training in 14 (fourteen) locations and hiring of vehicles.	99,260
3	217432 dt. 31/3/2016	50,080	Monthly remuneration to Smt. Sonora R. Marak, Manager for March, 2016 and travel expenses for the months of January & February, 2016	₹ 30,080 spent on awareness programme.	30,080
4	217434 dt.29/4/2016	36,140	Remuneration of ₹ 20,000 to the Manager, NULM Smt. Sonara R Marak for the month of April, 2016 and ₹ 16140 as her travel expenses for April,2016	₹ 16,140 spent on awareness programme and preparation of Identity cards	-
5	217435 dt.30/6/2016	40,000	Remuneration to the NULM manager, Smt. Sonara R Marak for the month of May,2016 and payment of remuneration to Shri Robert T Sangma and Community Organizer, Smt. Elia T Sangma at the rate of ₹ 10000 each	₹ 20,000 paid as vehicle hiring and office expenses in addition to the remuneration of the NULM manager	20,000
6	217436 dt.30/6/2016	67,000	Remuneration of ₹ 20000 to the new skill manager, NULM, Smt. Sabina D Sangma for the month of June, 2016 and remuneration Shri Robert T Sangma and Smt. Elia T Sangma @ ₹ 10000 each for June, 2016.	₹ 20,000 remuneration paid to NULM, Skill Manager and the balance ₹ 47,000 paid for vehicle hire and other office expenses.	47,000
7	217437 dt.22/7/2016	1,34,750	Payment to M/s Salphan M Sangma for supply of three items (office articles, office furniture and awareness campaign) ₹ 53250, ₹ 40750 and ₹ 40750 respectively.	As per bill register payment is for 4(four) items for the same total amount.	1,34,750
8	217438 dt. 3/8/2016	2,00,000	Remuneration for July, 2016 (₹ 20000 for Skill Manager, ₹ 10000 for Robert T Sangma and ₹ 10000 for Smt Elia T Sangma) and ₹ 180000 for purchase of Computer, Computer Printer and Awareness Campaign	Remuneration to Skill Manager, Smt. Sabina D Sangma (₹ 20,000), payment for vehicle hire and office expenses (₹ 20,000), purchase of lap top, printer and expenses on awareness campaign (₹ 30,000, ₹ 10,000 and ₹ 1,20,000 respectively)	1,80,000

Sl. No.	Cheque No and date	Amount with-drawn	Purpose of withdrawal as per Cheque Register	Purpose of expenditure as recorded in the Bill Register	Fund misused
9	217439 dt. 1/09/2016	1,17,000	Payment of fixed pay of ₹ 20000 to Smt. Sabina D Sangma and remuneration to Shri Robert T Sangma and Smt. Elia T. Sangma, Community Organizer for the month of August, 2016 at the rate of ₹ 10000 each and expenditures for purchase of lap top and awareness campaign ₹ 77000	Payment for eight items including ₹20,000 remuneration to NULM Manager, Smt Sabina D Sangma. Balance ₹ 97,000 is shown for purchase of lap top, vehicle hire and awareness programme etc.	49,071
10	217440 dt. 21/09/2016	56,287	Expenditure on information	Against the Cheque No. 217440 in bill register it is recorded as expenditure of ₹ 1,15,225 for seven items including remuneration of ₹ 20,000 to NULM Skill Manager, Smt. Sabina D Sangma for September 2016.	56,287
11	217441 dt.5/10/2016	1,15,225	Remuneration of ₹ 20,000 to NULM Skill manager, Smt. Sabina D Sangma and Shri Robert T Sangma and Smt. Elia T Sangma, Community Organizer for the month of October, 2016 at the rate of ₹ 10000 each. Balance ₹ 75225 expenditure awareness programme of SHGs and other contingency expenditures etc.	Same amount of ₹ 1,15,225 as drawn in the cheque no.217440 which has already been shown against previous amount of ₹ 56,287 in sl. no. 17 of the Cheque Register.	65,925
12	217442 dt. 26/10/2016	1,19,800	Payment of fixed pay of ₹ 20, 000 to NULM Skill Manager, Smt. Sabina D Sangma for the month of October, 2016 and remuneration to Shri Robert T Sangma and Community Organizer, Smt. Elia T Sangma for the month of October, 2016 @ ₹ 10000 each. The balance ₹ 79800 for payment for expenditures for the Awareness Programmes	Bill Payment Register did not include the fixed remuneration of Accountant (Shri Robert T Sangma) and Community Organizer (Smt. Elia T. Sangma) amounting to ₹ 20,000.	86,000
13	217443 dt. 22/11/2016	70,000	Remuneration of ₹ 20,000 to NULM Manager, Smt. Sabina D Sangma for the month of November, 2016 and remuneration of Accountant (Shri Robert T Sangma) and Community Organizer, Smt. Elia T Sangma for the month of October 2016 at the rate of ₹ 10000 each.	Bill Payment register did not include remuneration for Accountant (Shri Robert T Sangma) and Community Organizer (Smt. Elia T. Sangma) amounting to ₹ 20,000.	50,000
	<b>Total</b>	<b>11,82,517</b>			<b>8,95,348</b>



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