



सत्यमेव जयते

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA



**FOR THE YEARS
2011-12 TO 2015-16**

**KARBI ANGLONG AUTONOMOUS COUNCIL
DIPHU, ASSAM**

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Preface

PREFACE

This Report has been prepared for submission to the Governor of Assam under paragraph 7(4) of the Sixth Schedule to the Constitution of India. The report contains audit observations arising from the audit of financial transactions, as well as Annual Accounts of the Karbi Anglong Autonomous Council (KAAC), Diphu, Assam, for the years 2011-12 to 2015-16.

2. *The observations included in the Report are those which came to notice during the course of test check of Annual Accounts for 2011-12 to 2015-16 and audit of transactions for these years pertaining to the KAAC.*

3. *This Report contains three sections, of which the first section deals with the constitution of KAAC, the rules for the management of the District Fund and maintenance of accounts. The remaining two sections include audit comments on the KAAC's financial position and various irregularities in transactions which came to notice during test audit of the accounts for the years 2011-12 to 2015-16 relating to KAAC, Diphu, Assam.*

Overview

OVERVIEW

This Report contains three sections. Section-I deals with the constitution of the Karbi Anglong Autonomous Council (KAAC), rules for the management of the District Fund and relevant constitutional provisions on the maintenance of accounts. Section-II deals with comments arising out of audit of Annual Accounts of the Council for the years 2011-12 to 2015-16 and contains 23 paragraphs, while Section-III of the Report details the audit findings pertaining to transaction audit relating to discharge of inherent and entrusted functions of the Council and contains 25 paragraphs. The significant findings are detailed below:

Financial Performance

The Accounts of the KAAC have two divisions as 'Part-I District Fund' and 'Part-II Deposit Fund' to exhibit receipts and expenditure pertaining to inherent and entrusted functions separately. The District Fund relates to the revenue receipts of the Council, Grants-in-Aid along with corresponding expenditure of the Council for its own establishment and inherent functions while the Deposit Fund relates to the funds received from the State budget as advance for functions entrusted to the Council by the State along with corresponding disbursements.

- Under district fund, revenue deficit of ₹144.88 crore¹ for the years 2011-12 to 2015-16 was reflected in the Annual Accounts. The excess expenditure incurred by the KAAC under the district fund was met by way of irregular diversion from deposit funds meant for the entrusted functions.

(Paragraph 2.1.2)

- Under deposit fund, surplus of ₹462.19 crore² for the years 2011-12 to 2015-16 was reflected in the Annual Accounts. This was due to less utilization of funds received from the State government for entrusted functions.

(Paragraph 2.1.3)

- The revenue receipts, (excluding grants-in-aid) of the KAAC, during the period from 2011-12 to 2015-16, fell short of ₹75.96 crore (45 per cent) than the budget estimations while the revenue expenditure during the corresponding period showed shortfall ranging from 3 to 64 per cent (₹5.34 crore to ₹110.49 crore) than the budgetary provisions made by the Council.

(Paragraph 2.3.1 & 2.3.2)

Comments on accounts

- Revenue receipts under Part-I District Fund were overstated by ₹85.56 lakh, ₹15.02 lakh and ₹30.88 lakh during 2011-12, 2012-13 and 2013-14 respectively, in the Annual Accounts for the respective years by the KAAC.

(Paragraph 2.4.1)

¹ ₹30.40 crore in 2011-12, ₹11.47 crore in 2012-13, ₹33.77 crore in 2013-14, ₹24.57 crore in 2014-15 and ₹44.67 crore in 2015-16.
² ₹34.67 crore in 2011-12, ₹26.81 crore in 2012-13, ₹19.17 crore 2013-14, ₹327.40 crore in 2014-15 and ₹54.14 crore in 2015-16.

- In the Annual Accounts, receipts under Deposit Fund were understated by ₹7.88 crore during the year 2011-12 while it was overstated by ₹33.36 crore, ₹62.05 crore, ₹266.80 crore and ₹92.28 crore during 2012-13, 2013-14, 2014-15 and 2015-16 respectively.

(Paragraph 2.5.1)

- The total disbursement of funds under Part-II Deposit Fund as exhibited in the Annual Accounts for the years 2011-12, 2012-13, 2013-14 and 2014-15 were understated by ₹44.96 crore, ₹3.80 crore, ₹0.85 crore and ₹2.07 crore respectively, while the same was overstated by ₹75.45 crore during 2015-16.

(Paragraph 2.5.2)

- Expenditure as accounted under Grant No.76 Hill Areas Department (Karbi Anglong Autonomous Council) in the Appropriation Accounts of the State for 2011-12 to 2015-16 do not tally with the corresponding expenditures as exhibited under Part II Deposit Fund in the Annual Accounts of the KAAC for the respective years. The discrepancies were neither set right by carrying out reconciliation with the figures booked by AG (A&E) prior to preparation of Appropriation Accounts nor explained by way of explanatory notes in the Annual Accounts by the KAAC.

(Paragraph 2.8)

Audit findings on transaction audit of inherent functions

- Short extraction of allotted quantities of bamboo by the Hindustan Paper Corporation Limited during the working season 2011-12 resulted in loss of potential revenue to the tune of ₹3.20 crore to the KAAC.

(Paragraph 3.1.1)

- KAAC could not realise Motor Vehicle (MV) Tax of ₹19.35 crore for the years 2011-12 to 2015-16 due to non release of Council's share of MV Tax by the District Transport Authority, Diphu.

(Paragraph 3.1.4)

- In violation of the provision of the Karbi Anglong District Fund Rules, 1952, the Transport Department of KAAC spent ₹3.03 crore unauthorisedly towards purchase of spares, Petrol Oil Lubricant etc., during the years 2011-12 to 2015-16 out of total available revenue receipts of ₹4.70 crore which was required to be deposited into the Personal Ledger Account of the KAAC.

(Paragraph 3.2.2)

- KAAC incurred irregular excess expenditure of ₹2.09 crore over and above the amount of administrative approval on account of Construction of Karbi Bhawan at Silpukhuri, Guwahati. Besides, irregular grant of interest free Mobilisation Advance of ₹50.00 lakh to the contractor in violation of the codal provisions led to consequential loss of interest amounting to ₹13.21 lakh to the Council.

(Paragraph 3.3.5)

Audit findings on transaction audit of entrusted functions

- In violation of the Government directives, KAAC did not close two current Bank accounts with undisbursed balance of ₹46.62 crore as on 30 September 2013 and maintained five current bank accounts (including current accounts which were not closed on 30 September 2013) and retained ₹46.71 crore till 31 March 2016, outside the Government accounts.

(Paragraph 4.1)

- In violation of prescribed provisions of the Budget Manual of Assam, KAAC incurred unauthorised expenditure amounting to ₹6.43 crore³ from the savings available under the Salary component during the years 2014-15 to 2015-16, without surrendering the savings registered under salary component before the close of the respective financial years.

(Paragraph 4.2)

- Inspector of Schools, Karbi Anglong District Circle, Diphu, irregularly incurred expenditure of ₹3.05 crore towards grant of salary of ad-hoc Karbi Language Teacher (KLT) by diverting plan fund of recurring grants meant for schools released by the Government of Assam.

(Paragraph 4.6)

³ ₹2.56 crore: Joint Director Health Services + ₹2.29 crore: Additional Chief Medical & Health Officer + ₹1.58 crore: Four DDOs (Addl. Director Soil Conservation, Addl. Registrar Cooperative Societies, District Agriculture Officer and Joint Director Handloom and Textiles).

Section-I

1.1 Introduction

1.1.1 The Sixth Schedule to the Constitution of India provides for administration of specified tribal areas through the constitution of a District/Regional Council for each autonomous district/region with powers to make laws on matters listed in paragraph 3(1) of the Sixth Schedule, mainly in respect of allotment, occupation, use of land, management of forest (other than reserve forest), use of any canal or watercourse for agriculture, regulation of the practice of 'Jhum' or other forms of shifting cultivation, establishment of village or town committees or councils and their powers, village or town administration, public health and sanitation and inheritance of property.

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

1.1.3 Under paragraph 3A of the Sixth schedule, KAAC was vested with additional powers to make laws on the subjects, as specified under serial (a) to (o) in the Schedule *ibid*.

1.1.4 Paragraph 6 (1) of the Schedule empowers the Councils to establish, construct or manage primary schools, dispensaries, markets, cattle pounds, ferries, fisheries, roads, road transport and waterways in the respective autonomous districts. The Councils also have the powers to assess, levy and collect within the autonomous districts, revenue in respect of land and buildings, taxes on professions, trades, callings and employments, animals, vehicles and boats, tolls on passengers and goods carried in ferries, and the maintenance of schools, dispensaries or roads as listed in paragraph 8 of the Schedule. The above functions are called inherent functions of the Council.

1.1.5 In order to enable KAAC to exercise the above powers, the State Government resolved to extend the former's executive powers and delegated/entrusted additional functions under paragraph 6 (2) of the Schedule *ibid*, (called entrusted functions) to the KAAC in relation to agriculture, animal husbandry, cottage industries, soil conservation, social welfare, fisheries, forests *etc.*, since June 1970 (further revised in November 1979, November 1992 and December 1996). According to the terms of the latest entrustment, the State Government is to make funds available to KAAC in advance so that the latter can

finance the expenditure relating to entrusted functions to be carried out by the Council on behalf of the State Government. KAAC is to render monthly detailed accounts of expenditure related to the entrusted functions to the Accountant General (A&E), Assam for making necessary adjustments and account for the relevant expenditure in the Appropriation Accounts of the State. Budget provision for these functions is to be made in the State budget, and the Council remains responsible to the State Legislature in respect of all matters relating to such funds provided for discharging the functions entrusted to it in terms of Office Memorandum (31 December 1996) of the Government of Assam (GoA).

1.2 Rules for the management of District Fund

The Sixth Schedule to the Constitution of India provides for the constitution of a District Fund for each autonomous district, to which shall be credited all moneys received by the Council in the course of administration of the District in accordance with the provisions of the Constitution. In exercise of the powers conferred under sub-Para (2) of Para 7 of the Schedule (as it stood originally), the affairs of the District Councils are being regulated under the respective District Council Fund Rules. In respect of the instant District Council, these are regulated under the Karbi Anglong Autonomous District Fund Rules, 1952 (called Fund Rules) as approved by the Governor of Assam.

1.3 Maintenance of Accounts

In terms of paragraph 7(3) of the Sixth Schedule to the Constitution, the form in which the accounts of the District Council are to be maintained, is to be prescribed by the Comptroller and Auditor General of India (CAG) with the approval of the President. The approved format was forwarded by the State Government to the KAAC in March 1978.

The approved format *inter-alia* provides for two divisions of account, as 'Part-I District Fund' and 'Part-II Deposit Fund'. Thus, the District Fund, as prescribed under paragraph 7(1) of the Sixth Schedule to the Constitution is maintained in the local treasury, as the Personal Ledger Account of the Council and transactions made there from are accounted for under two divisions, as 'Part-I District Fund' and 'Part-II Deposit Fund', in the Annual Accounts of the Council. The District Fund relates to the revenue receipts of the Council, as well as Grants-in-Aid received along with corresponding expenditure of the Council for its own establishment and inherent functions, as per paragraph 3 of the Sixth Schedule to the Constitution of India, while the Deposit Fund relates to the funds received from the

State budget as advance for entrusted functions, as per paragraph 3A of the Sixth Schedule to the Constitution, along with corresponding disbursements.

Accordingly, KAAC prepared and submitted the Annual Accounts for the years 2011-12 to 2015-16 in the prescribed format in July 2016. Audit of Annual Accounts was taken up during July 2016 to October, 2016 along with the Compliance audit.

Results of test check of Annual Accounts and transactions of KAAC for 2011-12 to 2015-16 are given in the succeeding paragraphs.

Section-II

2.1 Receipts and Disbursements

2.1.1 Revenue Receipts and Expenditures

The receipts and expenditure of the Council during the years 2011-12 to 2015-16 as per Annual Accounts and the resultant deficit/surplus in revenue, capital and deposit funds are shown in table- 1.

Table- 1

Receipts

(₹ in lakh)					
Part - I District fund	2011-12	2012-13	2013-14	2014-15	2015-16
A. Revenue receipt					
Taxes on Income & Expenditure	420.04	392.48	335.83	635.32	304.92
Land Revenue	71.33	72.60	49.07	73.47	58.74
Stamps and Registration	2.68	5.50	9.22	6.47	13.11
Other Administrative Services	43.33	45.54	33.60	44.99	43.89
Interest receipt	11.81	45.80	69.01	23.64	18.54
Public Health Sanitation & Water Supply	2.38	2.87	2.86	5.10	5.18
Fisheries	1.39	1.35	1.22	0.11	0.36
Forests	707.61	381.25	414.12	375.20	1179.60
Mines & Minerals	68.17	54.33	30.90	12.25	0.00
Roads and Bridges	4.01	1.48	0.81	0.33	2.91
Roads and Transport Services	36.99	33.08	52.22	33.40	105.01
Stationery and Printing	0.00	0.24	0.02	0.03	0.04
Public Works	8.84	15.58	15.37	3.93	13.94
Other General Economic Services	302.37	328.14	750.85	473.31	868.80
Miscellaneous Receipts	0.88	0.00	0.00	0.00	0.00
Grants-in-Aid from State Government	927.50	3445.82	1107.50	3493.23	12984.05
Total: A. Revenue Receipts	2609.33	4826.06	2872.60	5180.78	15599.09
Revenue Deficit	3040.19	1147.24	3376.56	2457.48	4466.81
B. Capital Receipts					
Capital account	0.00	0.00	0.00	0.00	0.00
Debt	0.00	0.00	0.00	0.00	0.00
Loan & Advances	0.00	0.00	0.00	0.00	0.00
Recoveries of Loan & Advances	4.33	8.40	13.07	24.47	50.77
Total: B. Capital Receipts	4.33	8.40	13.07	24.47	50.77
Deficit under Capital	225.67	306.99	359.54	348.53	309.23
Total Receipts under Part - I : District Fund	2613.66	4834.46	2885.67	5205.25	15649.86
Total Part - I District Fund	5879.52	6288.69	6621.77	8011.26	20425.90
Part - II Deposit Fund					
C. Receipts under entrusted functions from the State Government					
Funds Received from the State Government	72123.40	87704.68	107792.52	158036.02	126345.58
Deficit on Deposit Fund	0.00	0.00	0.00	0.00	0.00
Total Part - II Deposit Fund	72123.40	87704.68	107792.52	158036.02	126345.58
Total Receipts under Part - I & II	74737.06	92539.14	110678.19	163241.27	141995.44
D. Opening balance					
Cash	89.49	117.18	120.18	153.84	136.70
Tresury PLA & Bank Account	5582.63	5755.77	7286.84 ¹	5434.10	35385.02
Grand Total (A+B+C+D)	80409.18	98412.09	118085.21	168829.21	177517.16

Source: Revenue Receipts: Statement 5 of Annual Accounts.

Capital Receipts: Statement 1 of Annual Accounts.

Deposit Fund: Statement 1 of Annual Accounts.

¹ During carrying over of Closing Balance (Treasury PLA and Bank Account) of ₹6979.85 lakh for the year 2012-13, KAAC accounted for ₹7286.84 lakh as Opening Balance for the year 2013-14 in the Annual Accounts.

Expenditure					
	2011-12	2012-13	2013-14	2014-15	(₹ in lakh) 2015-16
Part - I District fund					
A. Revenue Expenditure	0.00	0.00	0.00	0.00	
Taxes on Income & Expenditure	698.88	756.02	811.01	841.13	0.00
Land Revenue	0.00	0.00	0.20	0.00	998.28
Stamps and Registration	0.00	4.53	0.00	10.00	0.20
Minor Irrigation	0.00	0.00	0.15	0.90	0.00
Relief on Natural Calamities	0.00	0.00	0.00	0.00	3.95
Other Administrative Services	0.00	0.00	0.00	0.00	0.00
Interest payment	0.00	21.72	0.23	22.06	0.00
Public Health & Water Supply	1000.37	1016.82	1233.80	1248.18	1.00
Education	0.00	0.00	0.00	0.00	13212.02
Fisheries	1038.28	1186.55	1309.12	1702.20	0.00
Forests	0.00	0.00	0.00	0.00	1608.98
Mines & Minerals	0.00	50.00	6.43	50.00	0.00
Roads and Bridges	86.44	102.48	115.63	107.99	39.00
District Council Secretariat	221.65	141.13	48.88	70.46	174.03
Executive Members	1.62	8.48	32.46	18.12	110.23
Administration of Justice	558.29	590.48	663.44	748.65	28.91
Secretariat Central Services	187.83	240.58	168.38	234.51	882.59
Pension & other Retirement Benefits	33.09	22.02	25.69	43.34	181.09
Art & Culture	0.00	154.00	0.00	0.00	53.08
Urban Development	0.39	0.00	0.00	0.00	190.00
Information and Publicity	0.00	0.00	0.00	20.00	0.00
Social Security & Welfare	249.41	496.60	548.20	563.55	0.00
Roads and Transport Services	392.68	384.18	346.66	526.78	675.77
Stationery and Printing	1015.25	643.33	722.50	1197.24	413.33
Public Works	65.24	70.30	68.38	79.41	1282.40
Other General Economic Services	50.00	60.00	64.61	65.00	102.51
Advances	50.10	24.08	83.39	88.74	0.00
Contributory Provident Fund	5649.52	5973.30	6249.16	7638.26	108.53
Total: A. Revenue Expenditure	5649.52	5973.30	6249.16	7638.26	20065.90
Revenue Surplus	0.00	0.00	0.00	0.00	0.00
B. Capital Disbursements					
Capital account	230.00	255.39	308.00	308.00	360.00
Debt	0.00	0.00	0.00	0.00	0.00
Loan & Advances	0.00	0.00	0.00	0.00	0.00
Disbursement of Loan & Advances	0.00	60.00	64.61	65.00	0.00
Total: B. Capital Disbursements	230.00	315.39	372.61	373.00	360.00
Surplus under Capital	0.00	0.00	0.00	0.00	0.00
Total payments under Part - I District Fund	5879.52	6288.69	6621.77	8011.26	20425.90
Total Part - I District Fund	5879.52	6288.69	6621.77	8011.26	20425.90
Part - II Deposit Fund					
C. Disbursements under entrusted functions of the State Government					
Expenditure incurred out of Deposit Fund	68656.71	85023.37	105875.50	125296.23	120931.82
Surplus/savings on Deposit Fund	3466.69	2681.31	1917.02	32739.79	5413.76
Total of Part - II Deposit Fund	72123.40	87704.68	107792.52	158036.02	126345.58
Total Disbursement Part - I & II	74536.23	91312.06	112497.27	133307.49	141357.72
D. Closing balance					
Cash	117.18	120.18	153.84	136.70	178.04
Treasury PLA & Bank Account	5755.77	6979.85 ²	5434.10	35385.02	35981.40
Grand Total (A+B+C+D)	80409.18	98412.09	118085.21	168829.21	177517.16

Sources: Revenue Expenditure (2011-12 to 2015-16): Statement 6 of Annual Accounts.

Deposit Fund Expenditure: (2011-12 to 2015-16): Annexure-I to Annual Account.

Capital Expenditure: Statement 1 of Annual Accounts.

² During carrying over of Closing Balance (Treasury PLA and Bank Account) of ₹6979.85 lakh for the year 2012-13, KAAC accounted ₹7286.84 lakh as Opening Balance for the year 2013-14 in the Annual Accounts.

2.1.2 Revenue deficit

The revenue receipts (including Grants-in-Aid from the State Government) of the Karbi Anglong Autonomous Council (KAAC) under District fund during the years from 2011-12 to 2015-16 pertaining to the inherent functions amounted to ₹310.88 crore³ against which the KAAC spent ₹455.75 crore⁴ resulting in revenue deficit of ₹144.87 crore⁵. Revenue receipts of KAAC constituted 64 per cent, 29 per cent, 61 per cent, 33 per cent and 17 per cent of the total Revenue Receipts during 2011-12, 2012-13, 2013-14, 2014-15 and 2015-16 respectively which imply that KAAC's own revenue receipt during 2012-13, 2014-15 and 2015-16 were much less, as compared to the grants-in-aid received in the relevant year. As such, lack of proper control over expenditure on inherent function and inadequate revenue generation resulted in revenue deficits ranging from ₹11.47 crore to ₹44.67 crore during 2011-12 to 2015-16. The excess expenditures were met by irregular diversion of funds to the extent of revenue deficits from the funds received from the State Government and from unutilized balances of funds received in earlier years for discharging entrusted functions, despite this being pointed out in earlier Audit Reports.

This diversion of funds from the allocation made by the State Government under the entrusted function for specific programmes/schemes was irregular and must have adversely affected such programmes planned for execution during the corresponding period.

2.1.3 Surplus in Deposit Fund

Of the funds received (₹5520.03 crore)⁶ by the Council from the State Government for the entrusted functions, KAAC could utilise/ release ₹5057.84 crore⁷ during 2011-12 to 2015-16 resulting in under utilisation of Deposit fund amounting to ₹462.19 crore⁸ during 2011-12 to 2015-16. Thus, available funds for entrusted functions were underutilised by the KAAC which adversely affected the implementation of programmes/ functions for which funds were provided by the State Government and thus, needs to be avoided.

³ ₹26.09 crore+ ₹48.26 crore+ ₹28.73 crore+ ₹51.81 crore + ₹155.99 crore

⁴ ₹56.49 crore+ ₹59.73 crore+ ₹62.49 crore+ ₹76.38 crore + ₹200.66 crore

⁵ ₹30.40 crore+ ₹11.47 crore+ ₹33.76 crore+ ₹24.57 crore + ₹44.67 crore

⁶ ₹721.23 crore+ ₹877.05 crore+ ₹1077.93 crore+ ₹1580.36 crore + ₹1263.46 crore

⁷ ₹686.57 crore+ ₹850.23 crore+ ₹1058.76 crore+ ₹1252.96 crore + ₹1209.32 crore

⁸ ₹34.67 crore+ ₹26.81 crore+ ₹19.17 crore+ ₹327.40 crore + ₹54.14 crore

2.2 Receipt and Expenditure compared with those of previous years (District fund)

2.2.1 Receipt compared with those of previous years

The own revenue receipts of the KAAC during the five years period 2011-12 to 2015-16 was ₹91.30 crore. Audit observed that the total own receipts of the Council as compared to relevant previous year's receipt varied widely. While increase in own receipt of the Council as compared to the relevant previous year was ₹3.25 crore, ₹3.85 crore and ₹ 9.27 crore respectively during the years 2011-12, 2013-14 and 2015-16, the decrease in own receipt was noticed during the year 2012-13 and 2014-15 as detailed in **Appendix -I**.

Head-wise details of revenue receipt shown in **Appendix -I** disclosed that there was wide variation in yearly revenue generation of the Council under different heads of accounts.

On being pointed out (February 2017) for the need to analyse the reasons in case of shortfall/ lesser generation of revenue on a case to case basis by the Council to ensure optimal revenue generation, KAAC did not respond till date (August 2017).

2.2.2 Expenditure compared with those of previous years

The total expenditures under District Fund of KAAC showed the increasing trend over the years which increased steadily ranging from ₹3.33 crore to ₹124.15 crore as compared to the expenditures of the relevant previous years during 2011-12 to 2015-16 {**Appendix-I (A)**}. The head-wise expenditure as compared to the expenditure of the relevant previous year under different heads of account varied widely as detailed in **Appendix II**. Significant variations under different heads of accounts noticed during 2011-12 to 2015-16 are shown in table- 2.

Table- 2

Year	Sl. No.	Head of Accounts	Expenditure during previous corresponding year	Expenditure during the year	Variations with reference to previous corresponding year (Increase + Decrease -)	Percentage of variation
1	2	3	4	5	6	7
2011-12	1	Public Works	667.03	1015.25	(+)348.22	52
	2	Executive Members	62.74	221.65	(+)158.91	253
	3	Administration of Justice	4.20	1.62	(-) 2.58	61
	4	Urban Development	20.00	0.00	(-)20.00	100
	5	Stamps and Registration	0.20	0.00	(-)0.20	100
2012-13	1	Roads and Transport Services	249.41	496.60	(+)247.19	99
	2	Minor Irrigation	0.00	4.53	(+)4.53	100
	3	Public Health & Water Supply	0.00	21.72	(+)21.72	100
	4	Roads and Bridges	0.00	50.00	(+)50.00	100
	5	Administration of Justice	1.62	8.48	(+)6.86	423

Year	Sl. No.	Head of Accounts	Expenditure during previous corresponding year	Expenditure during the year	Variations with reference to previous corresponding year (Increase + Decrease -)	Percentage of variation
1	2	3	4	5	6	7
2013-14	6	Information and Publicity	0.39	0.00	(-)0.39	100
	1	Contributory Provident Fund	24.08	83.39	(+)59.31	246
	2	Administration of Justice	8.48	32.46	(+)23.98	283
	3	Executive Members	141.13	48.88	(-)92.25	65
	4	Roads and Bridges	50.00	6.43	(-)43.57	87
	5	Public Health Sanitation & Water Supply	21.72	0.23	(-)21.49	99
	6	Urban Development	154.00	0.00	(-)154.00	100
2014-15	7	Minor Irrigation	4.53	0.00	(-)4.53	100
	1	Stationery and Printing	346.66	526.78	(+)180.12	52
	2	Public Works	722.50	1197.24	(+)474.74	66
	3	Art & Culture	25.69	43.34	(+)17.65	69
	4	Social Security & Welfare	0.00	20.00	(+)20.00	100
	5	Minor Irrigation	0.00	10.00	(+)10.00	100
	6	Relief on account of Natural Calamities	0.15	0.90	(+)0.75	500
	7	Roads and Bridges	6.43	50.00	(+)43.57	678
	8	Public Health Sanitation & Water Supply	0.23	22.06	(+)21.83	9491
2015-16	9	Stamps and Registration	0.20	0.00	(-)0.20	100
	1	Executive Members	70.46	110.23	(+)39.77	56
	2	Administration of Justice	18.12	28.91	(+)10.79	60
	3	District Council Secretariat	107.99	174.03	(+)66.04	61
	4	Urban Development	0.00	190.00	(+)190.00	100
	5	Stamps and Registration	0.00	0.20	(+)0.20	100
	6	Relief on account of Natural Calamities	0.90	3.95	(+)3.05	339
	7	Education	1248.18	13212.02	(+)11963.84	959
	8	Public Health Sanitation & Water Supply	22.06	1.00	(-)21.06	95
	9	Minor Irrigation	10.00	0.00	(-)10.00	100
	10	Social Security & Welfare	20.00	0.00	(-)20.00	100

Source: Annual Accounts

It would be evident that there was significantly higher expenditure under various heads of accounts during 2011-12 to 2015-16 while instances of decrease in expenditure under few heads of accounts were noticed as compared to relevant previous year's expenditure.

In sum, there was no symmetry in yearly revenue generation by the Council from its own resources. While the expenditure of the Council increased from ₹58.80 crore (2011-12) to ₹204.26 crore (increased by ₹145.46 crore) in 2015-16, the own revenue receipt of the Council could increase from ₹16.82 crore (2011-12) to ₹26.15 crore in 2015-16 (increased by ₹9.33 crore). Thus, increase in expenditure of the Council was not commensurate with increase in its own receipt during the corresponding period.

Thus, to minimise the dependency of the Council on grants-in-aid from the State to meet its expenditure, Council needs to explore the possibilities to increase the revenue from its own resources.

2.3 Receipt and expenditure compared with budget provisions

2.3.1 Revenue receipts compared with budget provision

The status of revenue (excluding Grants-in-Aid) realized by the KAAC during 2011-12 to 2015-16 vis-à-vis estimated provisions are shown in table- 3.

Table- 3

Year	Budget estimation for Receipt	Actual receipts as per Annual Accounts	Variation (Shortfall)	(₹ in lakh) Percentage of Shortfall
2011-12	2713.00	1681.83	1031.17	
2012-13	2683.00	1380.24	1302.76	38
2013-14	2733.00	1765.10	967.90	49
2014-15	3763.90	1687.55	2076.35	35
2015-16	4832.60	2615.04	2217.56	55
Total	16725.50	9129.76	7595.74	45

Source: Detailed Estimates of revenue receipts and Annual Accounts

The total revenue receipts (excluding *Grants-in-Aid*) of KAAC for the period from 2011-12 to 2015-16 were ₹91.30 crore against the estimated amount of ₹167.26 crore which indicated 45 per cent overall shortfall amounting to ₹75.96 crore against the projections made. The year wise shortfall ranged from 35 per cent to 55 per cent.

2.3.1.1 Significant cases of shortfall in revenue realisation over the estimated budget provisions during 2011-12 to 2015-16, ranged from 82 to 100 per cent in KAAC, are summarised in table- 4 and their head wise position is detailed in *Appendix III*.

Table- 4

Year	Number of Heads of account involved	Estimated receipt as per Budget	Receipts as per annual accounts	Shortfall in receipts	(₹ in lakh) Percentage of shortfall
2011-12	6	750.00	50.89	699.11	82 to 100
2012-13	5	645.00	41.69	603.31	83 to 100
2013-14	5	660.00	43.00	617.00	84 to 100
2014-15	7	2112.00	56.19	2055.81	83 to 100
2015-16	6	2660.00	72.25	2587.75	82 to 100

Source: Budget and Annual Accounts

2.3.1.2 Significant cases of increase in revenue receipts against the estimated budgetary provision for receipts during 2011-12 to 2015-16, (ranged from 43 to 1400 per cent) are summarized in table- 5 and their head-wise provision vis-a-vis actual receipts are detailed in *Appendix IV*.

Table- 5

(₹ in Lakh)

Year	Number of Heads of account involved	Estimated amount as per Budget	Receipts as per Annual accounts	Variations (Increase)	Percentage of variation
2011-12	3	76.00	118.67	42.67	43 to 301
2012-13	3	46.00	92.82	46.82	48 to 129
2013-14	2	305.00	819.86	514.86	163 to 245
2014-15	3	263.46	541.94	278.48	85 to 1400
2015-16	3	434.80	915.60	480.80	46 to 299

Source: Budgets and Annual Accounts

The status of revenue receipts against estimated provisions indicated that the estimated receipts were unrealistic and therefore, there is a need to evolve mechanism to make more realistic estimation of revenue generation by the KAAC.

2.3.2 Revenue expenditure compared with budget estimates

The status of revenue expenditures incurred by the KAAC *vis-à-vis* estimated budgetary provisions during 2011-12 to 2015-16 are exhibited in table- 6.

Table- 6

(₹ in lakh)

Year	Expenditure Budget provision	Amount spent against the budgetary provision as per Annual Accounts	Variation (Less expenditure)	Percentage of variation
2011-12	14726.15	5549.42	9176.73	62
2012-13	16001.70	5889.22	10112.48	63
2013-14	17150.65	6101.16	11049.49	64
2014-15	18550.05	7484.52	11065.53	60
2015-16	20491.10	19957.37	533.73	3
Total	86919.65	44981.69	41937.96	48

Source: Budgets and Annual Accounts

The revenue expenditure of KAAC during the period from 2011-12 to 2015-16 was ₹449.82 crore against the estimated provision of ₹869.18 crore leading to less expenditure of ₹419.38 crore (48 *per cent*) incurred during the period. Year wise shortfall in revenue expenditure against the estimated amount ranged from 3 *per cent* (₹5.34 crore) in 2015-16 to 64 *per cent* (₹110.49 crore) in 2013-14.

2.3.2.1 Significant decrease ranging from 51 to 100 *per cent* in revenue expenditure in KAAC over estimated budgetary provisions during 2011-12 to 2015-16 were noticed in audit which are summarized in table- 7 and their head-wise status is detailed in *Appendix V*.

Table- 7

Year	Number of Head of accounts involved	Estimated amount as per Budget	Expenditure as per Annual accounts	Shortfall/decrease	Percentage of expenditure decrease
		9151.95	1121.91	8030.04	55 to 100
2011-12	11	9948.30	1051.85	8896.45	55 to 100
2012-13	7	11210.30	1552.14	9658.16	60 to 100
2013-14	12	12337.08	1597.39	10739.69	51 to 100
2014-15	7	975.00	296.47	678.53	53 to 100
2015-16	7				

Source: Budgets and Annual Accounts

2.3.2.2 Instances of increase in expenditure over estimated budgetary provisions were noticed under the head of account 'Road Transport' by ₹2.22 crore (81 per cent) in 2012-13 and by ₹2.18 crore (66 per cent) in 2013-14 as detailed in table- 8.

Table- 8

Year	Budget estimate	Expenditure as per Annual Accounts	Variation (increase)	Percentage of increase
2012-13	274.50	496.60	222.10	81
2013-14	330.30	548.20	217.90	66

Source: Budgets and Annual Accounts

The above was indicative that the estimated provisions were unrealistic due to improper assessment of requirement of funds under the respective heads of account and therefore, streamlining of the mechanism was needed for realistic estimation of requirement of the funds to avoid recurrence of such instances of excess expenditure in future.

Comments on Accounts

2.4 Part-I District Fund

2.4.1 Overstatement of revenue receipts

The Annual Accounts (Statement 5) exhibited ₹1681.83 lakh, ₹1380.24 lakh, ₹1765.10 lakh as total revenue receipts (excluding grants-in-aid) during 2011-12, 2012-13 and 2013-14 respectively against the actual revenue receipts (excluding grants-in-aid) of ₹1596.27 lakh, ₹1365.22 lakh and ₹1734.22 lakh remitted into the Personal Ledger Account (PLA) of KAAC. This resulted in overstatement of revenue receipts under Part-I District Fund by ₹85.56 lakh, ₹15.02 lakh and ₹30.88 lakh during 2011-12, 2012-13 and 2013-14 respectively by the Council.

2.4.2 Understatement of revenue receipts

The Annual Accounts (Statement 5) exhibited ₹1687.55 lakh and ₹2615.04 lakh as total revenue receipts (excluding Grants-in-Aid) during 2014-15 and 2015-16 respectively against actual revenue receipts (excluding grants-in-aid) of ₹1708.00 lakh and ₹2627.28

lakh remitted into the Personal Ledger Account (PLA) of KAAC. This resulted in understatement of revenue receipts under Part-I District Fund by ₹20.45 lakh and ₹12.24 lakh during 2014-15 and 2015-16 respectively by the Council.

2.4.3 Understatement of progressive capital outlay

Progressive Capital Outlay at the end of 2010-11 was ₹1325.84 lakh⁹ as per Annual Accounts for 2009-10 and 2010-11 respectively. However, scrutiny of Statement 2 of the Annual Accounts for the years 2011-12 to 2015-16 revealed that there were continuous understatement of Progressive Capital Outlay shown in the Annual Accounts. Year wise understatement is detailed in table- 9.

Table- 9

Year	Progressive Capital Outlay at the end of previous financial year	Capital outlay during the year	Progressive Capital Outlay at the end of the year	Progressive Capital Outlay shown in the Annual Accounts	Understatement of Progressive Capital Outlay
2011-12	1325.84	230.00	1555.84	452.00	1103.84
2012-13	1555.84	255.39	1811.23	485.39	1325.84
2013-14	1811.23	308.00	2119.23	563.39	1555.84
2014-15	2119.23	308.00	2427.23	616.00	1811.23
2015-16	2427.23	360.00	2787.23	668.00	2119.23

Source: Annual Accounts

The reasons for the variation were not given to audit. Thus, the Progressive Capital Outlay shown in the Statement 2 of the Annual Accounts needs to be reconciled and correct figures exhibited in the Annual Accounts of the Council.

2.4.4 Understatement of expenditure

Statement 6 of Annual Accounts for 2011-12 to 2014-15 exhibited expenditures under Disbursement of Contributory Provident Fund (CPF) totalling as ₹246.31 lakh¹⁰ against the actual disbursement (as per Department of CPF Branch, KAAC) of ₹385.03 lakh¹¹ as per information furnished by the Secretary BTC. This resulted in understatement of expenditure by ₹138.72 lakh¹² during 2011-12 to 2014-15 in the accounts of the Council and thus, needed to be reconciled.

2.4.5 Overstatement of expenditure and understatement of closing balance

Scrutiny of records of Transport Department and Annual Accounts of KAAC revealed that during 2011-12, there was an unutilised balance of ₹119.98 lakh with the Transport Department of KAAC as on 31 March 2011. The Government of Assam (GoA) sanctioned

⁹ As per Statement-2 of Annual Account 2009-10 ₹881.84 lakh (upto 2008-09) and ₹222.00 lakh (during 2009-10). Further ₹222.00 lakh (during 2010-11) as per Annual Account 2010-11 = Progressive ₹1325.84 lakh.

¹⁰ ₹50.10 lakh+₹24.08 lakh+ ₹83.39 lakh + ₹88.74 lakh.

¹¹ ₹92.93 lakh+₹84.63 lakh+ ₹102.04 lakh, + ₹105.43 lakh.

¹² ₹42.83 lakh+₹60.55 lakh+ ₹18.65 lakh + ₹16.69 lakh.

and released ₹230.00 lakh to the department during the year. As a result, total available funds at the disposal of the Transport Department amounted to ₹349.98 lakh. Of this, the department spent ₹228.34 lakh (Revenue Expenditure: ₹116.94 lakh and Capital expenditure: ₹111.40 lakh) leaving unutilised balance of ₹121.64 lakh. But the Annual Accounts exhibited Revenue expenditure of ₹249.41 lakh and Capital expenditure of ₹230.00 lakh in Statement 6 and Statement 2 respectively. Thus, Revenue and Capital expenditure was overstated by ₹132.47 lakh and ₹118.60 lakh in Statement 6 and Statement 2 of the Annual Accounts respectively. Further, keeping of the unspent balance of ₹121.64 lakh with Transport department in a bank account outside District Fund (PLA of KAAC) led to understatement of closing balance in the Annual Accounts to that extent. Similarly, Revenue and Capital expenditures were overstated with consequent understatement of Closing balances to that extent in the respective Annual Accounts during 2012-13 to 2015-16 as shown in table- 10.

Table- 10

Year	Previous Balance	Grants-in-Aid received	Total fund available	Total Revenue Exp.	Total Capital Exp.	Total Exp. (5+6)	Unutilised fund (4-7)	Revenue Exp. as per Statement - 6	Capital Exp. as per Statement - 2	Revenue Exp. Overstated (9-5)	Capital Exp. Overstated (10-6)
1	2	3	4	5	6	7	8	9	10	11	12
2011-12	119.98	230.00	349.98	116.94	111.40	228.34	121.64	249.41	230.00	132.47	118.60
2012-13	121.64	255.39	377.03	184.21	167.29	351.50	25.53	496.60	255.39	312.39	88.10
2013-14	25.53	308.00	333.53	182.79	104.96	287.75	45.78	548.20	308.00	365.41	203.04
2014-15	45.78	308.00	353.78	180.33	95.73	276.06	77.72	563.55	308.00	383.22	212.27
2015-16	77.72	360.00	437.72	205.66	175.68	381.34	56.38	675.77	360.00	470.11	184.32

Source: Annual Accounts and Departmental records.

2.4.6 Discrepancy in Bank Account component of the Closing Balance

Footnote below statement I of Annual Accounts for the year 2011-12 to 2015-16 disclosed that 'Treasury and Bank balance' included funds retained in the Bank Account¹³ to the extent as shown in table- 11.

Table-11

Year	Treasury and Bank balance	
	'Treasury and Bank balance' as per Statement 1 of Annual Account	Component of Bank balance (as per current Bank account-SBI) included in 'Treasury and Bank balance' as per footnote of the Annual Accounts
2011-12	57.56	21.84
2012-13	69.80	1.70
2013-14	54.34	14.14
2014-15	353.85	287.83
2015-16	359.81	111.48

Source: Annual Accounts

¹³ A/c No. 11007469430

However, during audit it was noticed that KAAC maintained three Savings Bank and six Current Accounts, accumulated balance of which at the close of the year 2015-16, amounted to ₹55.93 crore (including ₹1.50 crore under SBI Account No. XXXXXXXX430 (detailed in *Appendix - VI*) leading to a discrepancy of ₹55.55 crore¹⁴ as per Annual Accounts. As such, possibility of over statement of closing balance in the Annual Accounts under the caption 'Treasury and Bank Balance' could not be ruled out and needed reconciliation by the Council.

2.4.7 Discrepancy in ways and means position

Statement 3 of Annual Accounts exhibit the position of Ways and Means (availability of funds) of KAAC meant for discharging its inherent functions. This *inter-alia* shows the status of month-wise details of the opening balance, receipts and disbursement during the month and closing balances of Cash at the end of each month during the year. Scrutiny of Annual Accounts and relevant Cash Book revealed discrepancies between these two sets of accounts in respect of opening and closing balances of cash. Year wise position of Opening balance and Closing balance as per Cash Book and Annual Accounts is detailed in table- 12.

Table- 12

(₹ in lakh)

Year	As per Cash Book		As per Annual Accounts	
	Opening balance	Closing balance	Opening balance	Closing balance
2011-12	88.78	123.36	89.49	117.18
2012-13	123.36	126.35	117.18	120.18
2013-14	126.35	160.03	120.18	153.84
2014-15	160.03	137.83	153.84	136.70
2015-16	137.83	179.16	136.70	178.04

Source: PLA and Annual Accounts.

The above discrepancies were not reconciled and the reasons for such discrepancies were not disclosed by way of explanatory notes in the Annual Accounts. Further, monthly receipts and disbursements as shown in the Statement could not be verified due to non-compilation of monthly accounts in respect of its inherent functions by the Council.

2.4.8 Non reconciliation of figures of Grants-in-Aid

Scrutiny of Statement 5 of the Annual Accounts and information furnished by the District Primary Education Officer (DPEO) in respect of receipt and utilisation of grants-in -aid under the head 'Education' revealed that the figures as exhibited in Annual Accounts do

¹⁴ ₹111.48 corore minus ₹55.93 crore

not tally with such details furnished by the DPEO during the years 2011-12, 2013-14 and 2015-16 respectively as detailed in table- 13.

Table- 13

(₹ in crore)

Year	Receipts of Grants-in-Aid			Expenditure under Grants-in-Aid		
	As per information furnished by DPEO	As per Annual Accounts (Statement 5)	Discrepancy	As per information furnished by DPEO	As per Annual Accounts (Statement 6)	Discrepancy
2011-12	6.48	6.98	0.50	6.48	6.98	0.50
2013-14	6.76	8.00	1.24	6.76	7.99	1.23
2015-16	8.66	126.24	117.58	8.66	12.53	3.87

Source: Departmental records and Annual Accounts.

Thus, KAAC did not initiate any action to reconcile the above departmental figures prior to preparation of Annual Account, which led to the above discrepancies.

2.4.9 Understatement of receipts

Scrutiny of records revealed that KAAC operated three savings bank accounts and earned interest of ₹43.31 lakh as detailed in table- 14 during 2013-14 to 2015-16 which was neither accounted for in the PLA Cash Book nor reflected in the Annual Accounts. This resulted in understatement of receipts in the Annual Accounts to the extent of ₹4.27 lakh, ₹6.24 lakh and ₹32.80 lakh during the corresponding year 2013-14, 2014-15 and 2015-16 respectively.

Table- 14

Sl. No.	Name of the bank	A/c. No.	Type of accounts	Date of opening of accounts	Interest earned		Purpose of operation
					Year	₹ in lakh	
1	IDBI ¹⁵	XXXXXXXXXXXX456	Saving account	29 Mar. 2015	2015-16	11.44	Deal with the transactions of entrusted departments
2	HDFC bank	XXXXXXXXXXXX349	Saving account	06 Mar. 2015	2015-16	14.61	
3	Axis Bank	XXXXXXXXXXXX565	Saving account	06 Nov. 2013	2013-14	4.27	Deal with the transactions of Rastriya Madhyamik Shiksha Avijan
					2014-15	6.24	
					2015-16	6.75	

Source: Departmental records.

2.5 Part-II Deposit Fund

Part- II Deposit fund exhibited receipt of funds from the State Government for entrusted functions and its disbursement during the year. However, heads of account wise break up of fund receipt and disbursement was not disclosed by way of explanatory notes or any Schedules to the Annual Accounts. KAAC also did not maintain Consolidated Abstract or Ledger showing receipt of funds as well as expenditure in respect of entrusted functions. The Annual Accounts were prepared directly from the entries of PLA Cash Book and Bank Register.

¹⁵ Industrial Development Bank of India

Thus, maintenance of Consolidated Abstract or Ledger by the Council as required under the provisions of Government Accounting Rule 1990 is needed to be ensured for bringing in transparency and accuracy in the accounting.

2.5.1 Understatement/overstatement of receipt

Scrutiny of PLA Cash Book, sanction letters, Challans and cheques/ bank drafts pertaining to receipts from the Government of Assam and other sources, revealed discrepancies between the actual receipt and figures of receipt as exhibited under deposit funds in the Annual Accounts during 2011-12 to 2015-16. This led to overstatement/ understatement of yearly Fund Receipt under Deposit Fund in the Annual Accounts as detailed in table- 15.

Table- 15

(₹ in crore)

Year	Total funds received under Deposit fund as per PLA Cash Book	Funds received by cheques/bank drafts & directly credited current bank account (addition)	Amount transferred to District fund (deduction)	Total receipt under deposit funds	Receipt under deposit fund as per Annual Account	Overstatement(+) Understatement(-) in Annual Account
1	2	3	4	5	6	7
2011-12	721.23	17.16	9.28	729.11	721.23	(-) 7.88
2012-13	853.25	24.90	34.46	843.69	877.05	(+) 33.36
2013-14	987.97	38.99	11.08	1015.88	1077.93	(+) 62.05
2014-15	1295.14	53.35	34.93	1313.56	1580.36	(+) 266.80
2015-16	1167.38	16.78	12.98	1171.18	1263.46	(+) 92.28

Source: Departmental records, PLA and Annual Accounts.

Thus, accurate disclosure of receipts of funds under Deposit Fund, are needed to be ensured for true and fair picture of Annual Accounts by the Council.

2.5.2 Understatement/overstatement of disbursement

Scrutiny of PLA Cash Book and bank accounts along with Statement 1 of the Annual Accounts revealed discrepancies in actual disbursement of funds under Part-II Deposit Fund leading to understatement/ overstatement of yearly disbursements under Deposit Fund, position of which is summarised in table- 16.

Table- 16

(₹ in crore)

Year	Total funds disbursed under Deposit fund as per PLA Cash Book	Funds disbursed directly from bank accounts without routing through PLA	Total disbursement under deposit funds	Disbursement under deposit fund as per Annual Accounts	Overstatement(+) Understatement(-) in the Annual Accounts
1	2	3	4	5	6
2011-12	687.15	44.38	731.53	686.57	(-) 44.96
2012-13	810.09	43.94	854.03	850.23	(-) 3.80
2013-14	996.72	62.88	1059.60	1058.75	(-) 0.85
2014-15	1243.76	11.27	1255.03	1252.96	(-) 2.07
2015-16	940.26	193.61	1133.87	1209.32	(+) 75.45

Source: Departmental records, PLA and Annual Accounts.

Thus, accurate disclosure of disbursements under Deposit Fund, are needed to be ensured in the Annual Accounts by the Council.

2.6 Erroneous and incomplete data/figures in Statement 7

The prescribed format of Statement 7 of the Annual Account requires head of account wise depiction of receipts and disbursements along with opening and closing balances relating to District and the Deposit Funds.

However, it was noticed during audit that Statement 7 of the Annual accounts for 2011-12 to 2015-16 did not depict head of account wise position of Opening balance (OB), receipt/recovery, disbursement and Closing balances (CB). Instead OB, receipt/recovery, disbursement and CB of certain category of transactions¹⁶ were reflected which being *prima facie* inaccurate, partial and giving incomplete information, the position of which are detailed in **Appendix VII**.

Examination in audit further disclosed that-

- No transaction was exhibited under "Loans and advances to District Council Employee" which were contradictory to disclosures made in Statement 4 to Annual Accounts (2011-12 to 2015-16).
- Transactions related to Loans and Advances to Council Employees were incorrectly reflected under "Loans and Advances" as it partially conforms to the figures given in Statement 4 of the Accounts.
- Figures of 'OB' and 'CB' under the category "Deposit from State Government for transferred items" were not exhibited.
- The Category of 'Cash and Treasury balance' was included beyond the scope of Statement 7 as the total of the heads of account wise closing balances of Statement needs to be in agreement with 'Cash and Treasury balance'.

Thus, the Statement-7 of the Annual Accounts for the years 2011-12 to 2015-16 prepared by the Council remained incomplete to that extent and needed to be prepared *inter-alia* giving complete information and disclosures.

¹⁶ A. Loan and advances, B. Loan to District Council Employees, C. Deposit not bearing interest Security Deposit, D. Deposit from State Govt for transferred items, E. Cash & Treasury Balance.

2.7 Personal Ledger Account

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

2.7.1 Non-reconciliation of figures of three sets of records

Scrutiny of PLA Pass Book maintained by the Treasury and PLA Cash Book maintained by the KAAC revealed that even though, discrepancies in the closing balances existed between the two sets of records remained un-reconciled, the KAAC without carrying out any reconciliation, adopted the opening balances as per Treasury Pass Book of all the years covered under audit (2011-12 to 2015-16) by changing the balance figures in the PLA Cash Book for keeping agreement with the opening balances as per the Treasury Pass Book for these years.

The figures of opening and closing balances for all the years exhibited in the Annual Accounts (Statement 1) were neither conforming to the figures as per Treasury records nor the figures as per PLA Cash Book, maintained by the KAAC. The position of opening and closing balances showing variation as per the above three sets of records is detailed in table- 17.

Table- 17

(₹ in crore)

Year	As per treasury records		As per PLA Cash Book		As per Annual Accounts	
	Opening balance	Closing balance	Opening balance	Closing balance	Opening balance	Closing balance
2011-12	35.44	40.23	35.44	36.37	56.72	58.73
2012-13	40.23	43.30	40.23	71.86	58.73	71.00
2013-14	43.30	62.60	43.30	(-) 1.63	74.07	55.88
2014-15	62.60	54.01	62.59	60.07	55.88	355.22
2015-16	54.01	193.63	54.04	141.51	355.22	361.59

Source: Departmental records, PLA and Annual Accounts.

Thus, the Annual Accounts prepared by the KAAC do not depict the true and fair view of the state of affairs of the KAAC. Audit also observed that the discrepancies had been persisting since 1985-86, but KAAC had not reconciled the discrepancies despite these having been pointed out in previous year's Audit Reports.

2.7.2 Non - accountal in PLA and non reconciliation of bank balance

2.7.2.1 Rule 14(i) of the Karbi Anglong District Fund Rules, 1952 provides that all moneys pertaining to the Council shall be held in the treasury and Rule 16 (ii) provides that all monetary transactions shall be entered in the Cash Book as soon as they occur. Further, OM dated 31 December 1996 stipulates that Administrative Departments of the State Government are to release the funds from the State budget, as advance subject to adjustment by debiting the appropriate head of accounts through monthly submission of accounts to the Accountant General (A&E) by the KAAC. Accordingly, money released to KAAC was required to be kept at the Treasury and disbursement could be made there from for implementation of schemes/programmes/policies etc., reflecting the same in the Cash Book maintained by the KAAC and submit monthly accounts showing the adjustment of advances.

In contravention of the above, during 2011-12 to 2015-16, a total fund of ₹151.18 ¹⁷ crore received by the KAAC in the form of bank draft/Banker cheques from the Managing Director, National Rural Health Mission (NRHM), Panchayat & Rural Development (P&RD), Social Welfare, Education etc Departments, of the State Government for implementation of various development project/schemes were not deposited into the Treasury but retained in current/savings bank account with different banks viz., State Bank of India (SBI), Housing Development Finance Corporation (HDFC), Axis Bank, Industrial Credit and Investment Corporation of India (ICICI), Langpi Dehangi Rural Bank (LDRB), Industrial Development Bank of India (IDBI). Further, both receipts and head of account-wise disbursements out of these Bank accounts were also not accounted for, in the Annual Accounts as well as in the PLA Cash Book by the KAAC. Thus, deposit of fund in bank accounts against the Fund Rules and non accountal of the funds received and disbursed from Bank accounts in the Annual Accounts was irregular.

2.7.2.2 Scrutiny of Annual Accounts revealed that yearly closing balances of SBI, as shown in Note below Statement 1, did not tally with the actual closing balances as per bank statements as detailed in table- 18.

¹⁷ 2011-12: ₹ 17.16 Cr, 2012-13: ₹ 24.90 Cr, 2013-14: ₹ 38.99 Cr, 2014-15: ₹ 53.35 Cr, and 2015-16: ₹ 16.78 Cr

Table- 18

(₹ in crore)

Year	Closing balance as per Bank Statement	Closing balance as per Annual Accounts	Difference in Annual accounts Less (-)/Excess (+)
2011-12	29.66	21.84	(-) 7.82
2012-13	37.25	1.70	(-) 35.55
2013-14	34.59	14.14	(-) 20.45
2014-15	239.89	287.83	(+) 47.94
2015-16	1.50	111.48	(+) 109.98
Total	342.89	436.99	(+) 94.10

Source: Departmental records and Annual Accounts.

Thus, there was a difference of ₹94.10 crore at the close of the year 2015-16, between the two sets of records, which remained un-reconciled by the KAAC. KAAC needs to carry out the reconciliation of balances with the bank and corrected position exhibited in the Annual Accounts.

2.8 Discrepancy between Annual Accounts of the KAAC and Appropriation Accounts of the State

The Annual Accounts prepared by the KAAC exhibit total expenditure made out of money released to KAAC (Deposit fund) as advance from the State budget. Appropriation Accounts of the State is prepared by AG (A&E), by compiling figures of Monthly detailed Accounts of expenditure as submitted by the KAAC, exhibiting revenue and capital expenditure under the Grant No. 76 Hill Areas Department (Karbi Anglong Autonomous Council).

Position of year-wise expenditure under Grant No. 76 Hill Areas Department (KAAC) as per Appropriation Accounts and expenditure under Part - II Deposit Fund of the Annual Accounts are detailed in table-19.

Table-19

(₹ in lakh)

Year	Sector	Actual Expenditure as per Appropriation Accounts	Expenditure exhibited under Deposit Fund (without bifurcation of Revenue and Capital) as per Annual Account	Difference Excess (+)/ Less(-) (in Annual Account) (4-3)
1	2	3	4	5
2011-12	Revenue	4,86,56.70		
	Capital	89,80.15		
	Total	57636.85	68656.71	+ 11019.86
2012-13	Revenue	5,25,77.73		
	Capital	1,39,26.95		
	Total	66504.68	85023.37	+ 18518.69
2013-14	Revenue	5,65,97.67		
	Capital	2,37,56.91		
	Total	80354.58	105875.50	+ 25520.92
2014-15	Revenue	6,43,78.22		
	Capital	3,63,19.48		
	Total	100697.70	125296.23	+24598.53
2015-16	Revenue	6,59,96.97		
	Capital	4,48,70.17		
	Total	110867.14	120931.82	+ 10064.68

Source: Appropriation Accounts of Assam and Annual accounts of KAAC

Thus, there was a wide variation between the expenditure figures as per Appropriation Accounts of the State and the Annual Accounts of the Council during 2011-12 to 2015-16. Reasons for the above discrepancies between the two accounts were not explained in the Annual Accounts by way of explanatory note by the Council. KAAC also did not carry out reconciliation of yearly expenditure figures as reported through Monthly Accounts prior to finalization of Appropriation Account by the AG (A&E). The reasons for the variations of expenditure between the two sets of accounts were not given to audit by the KAAC.

The following could be the factors which contributed towards the above discrepancies in Annual Accounts maintained by the Council:

- Erroneous classification and accounting of Grant-wise and head-wise expenditure.
- Non- compilation of Grant-wise/ head-wise expenditure in the form of Consolidated abstract/ Ledger and eventual non reconciliation of Annual Account figures.
- Non reconciliation of figures of expenditure as reported through Monthly detailed Accounts to AG (A&E) and expenditure as accounted for in the Annual Accounts under Part- II Deposit Fund.
- Non- reflection of portion of expenditure incurred out of unspent balance of previous years' fund distinctly under Part- II Deposit Fund in the Annual Accounts.
- Non reflection of portion of expenditure made from funds received from Other Grant(s) of the State budget, Scheme and Other sources, if any.

Thus, there was an imperative need of conformity of figures of head-wise expenditure of the Annual Accounts of the KAAC and the Appropriation Accounts of the State of the corresponding year. It is needed that correct monthly accounts are submitted by the KAAC to the AG (A&E) and Annual Accounts are drawn up accordingly, ensuring conformity. Corrective steps in these respects are needed to be ensured by timely reconciliation of figures of expenditure with AG (A&E), in order to avoid mismatch of expenditure figures under the same heads in the two different sets of Accounts viz., Annual Accounts of the Council and the Appropriation Accounts of the State.

2.9 Weakness in maintaining Annual Accounts

Significant weaknesses as noticed from foregoing paragraphs are detailed below:

- The figures of the Annual Accounts of the Council were not supported by the ledger/consolidated abstract compiled from initial books of accounts (Cash Book/Revenue Collection Register etc).
- The receipts of funds from the State Government (State budget) with corresponding disbursements disclosed under Part- II Deposit Fund were not exhibited head of account-wise.
- Head-wise details of unspent balances of funds received for entrusted functions were not worked out at the beginning on closing of the year.
- Balances as per Bank and Treasury were not reconciled with the Cash Book of the Council.
- Revenue receipts as exhibited in the Annual Accounts were not conforming to the deposits made in the Personal Ledger Account of the KAAC.
- Cash balances at the close of the year lying with the departments under KAAC were not reflected in the Annual Accounts.
- Disbursements under Part - II Deposit Fund of the Annual Accounts did not tally with the expenditure under Grant No. 76 Hill Areas Department (KAAC).

In view of the above, the attempt on the part of audit to examine the Annual Accounts of the Council was affected to that extent and therefore, audit was unable to provide any assurance that the accounts would be free from material misstatements.

Section- III	
3	Irregularities in transactions relating to discharge of inherent functions
3.1	Revenue receipts
3.1.1	Non- generation of potential revenue (2011-12)

Karbi Anglong Autonomous Council (KAAC) executed an agreement (October 2010) with Hindustan Paper Corporation Limited (HPCL), Jagiroad for extraction of bamboo for three working seasons from 2009-10 to 2011-12.

Accordingly, KAAC allotted (August 2011) 1,86,712 Metric Tonne Green (MTG) bamboo (from the harvesting areas under East Forest Division, Diphu: 1,42,142 MTG and Hamren Division: 44,570 MTG) to HPCL, Jagiroad for extraction against payment of royalty on extracted bamboo at the rate of ₹300 *per* MTG during the working seasons 2011-12 (Commencing from October 2011). The agreement did not contain penal clause, in case of non-extraction of the allotted bamboo by the HPCL.

Scrutiny of records revealed that against the allotted quantity of 1,86,712 MTG, HPCL could extract only 80,042.80 MTG (East Division: 62,918.56 MTG; Hamren Division: 17,124.24 MTG) bamboo during 2011-12 leaving balance quantity of 1,06,669.20¹⁸ MTG bamboos remained unextracted and paid ₹234.05 lakh¹⁹ against payable amount of ₹240.12 lakh. As a result, 57.13²⁰ *per cent* of the allotted quantity was left unextracted, besides short realization of payable royalty of ₹6.07 lakh against the quantity extracted. There was no recorded reason to explain the above.

On this being pointed out, the KAAC in reply (August 2017) endorsed the reply of Divisional Forest Officer, Karbi Anglong East Division which showed that recovery of the short realised amount could not be made and the reason for non extraction of bamboo was attributable to unavoidable circumstances like monsoon rains and law and order situation prevailing in the area.

The fact remained that the KAAC could not generate its potential revenue to the tune of ₹3.20²¹ crore due to non-extraction of 1,06,669.20 MTG bamboo by the HPCL and inability to dispose of the same by other means during the working season 2011-12, besides loss on account of short realisation of royalty from the HPCL. Thus, appropriate

¹⁸ 186712 MTG – 80042.80 MTG

¹⁹ ₹18057040+₹5348400

²⁰ (106669.20×100)/186712=57.13

²¹ 1,06,669.20 MTG×300= ₹3,20,00,760

steps are needed to be taken by the KAAC to ensure generation of potential revenue to the fullest possible extent.

3.1.2 Loss of revenue

Government of Assam, Environment and Forest Department vide their notification dated 30 September 2010 revised the rate of royalty on bamboo used by paper mills under HPCL in Assam at ₹325 per metric tonne for the period from April 2009 and endorsed the notification to the KAAC and HPCL. However, no cognizance of the notification of revision of rate of royalty on bamboo by the Council was taken into account while executing the agreement between the KAAC and HPCL (October 2010) resulting in loss of revenue to the extent of ₹20.01²² lakh during 2011-12. Reasons for non-consideration of rate fixed by the Government during execution of agreement by the KAAC were not on record.

3.1.3 Non-generation of potential revenue (2012-13 to 2015-16)

KAAC received (July 2011) a proposal from Hills Trade Agencies (HTA), a bamboo trader, for setting up of three bamboo chipping units at various locations using the bamboo available in the Karbi Anglong District to promote industrialisation and to provide employment to the people after expiry of agreement (2011-12) with HPCL. Accordingly, a meeting was held on 13 August 2011 in KAAC presided by the Chief Executive Member (CEM), KAAC and chaired by the Principal Secretary, KAAC (as per Minutes issued by CEM) and it was decided to go with the proposal of HTA and to discontinue the allotment of bamboo to HPCL after 30 April 2012 even though HPCL as well as the Ministry of Heavy Industries & Public Enterprises, Government of India (GoI) made requests (October 2011) for renewal of the agreement for the supply of raw material to HPCL.

On the basis of the decision taken in the meeting dated 13 August 2011, an agreement effective from the date on expiry of lease agreement with HPCL on 30 April 2012 was executed (02 November 2011) between the representative of HTA and the Principal Secretary, KAAC for the extraction of bamboo by HTA. But the said agreement was not approved by the Executive Council (EC) of the KAAC. The EC in its meeting dated 03 July 2012 decided to nullify the agreement signed between the KAAC and the HTA with immediate effect on the ground of existence of inconsistencies in different clauses, deviation from working plan norm of Forest department, inadmissible ban on

²² 80,042.80 MTG (62,918.56+17,124.24) x ₹25 = ₹20,01,070.00 (extracted quantity x difference in rate).

transportation of cut piece of bamboo, absence of registration of agreement and lack of transparency in the agreement executed. Accordingly, Notification (03 July 2012) regarding nullifying the agreement dated 02 November 2011 was issued. On being aggrieved, HTA filed a Case (WP (C) No.4907 of 2012) in the Gauhati High Court. The Gauhati High Court issued (12 October 2012) order that the respondent (KAAC) would not settle the forest produce/bamboos to any other party without specific order from the Court.

The authority of the KAAC and HPCL tried several times (January 2013-August 2016) for the renewal of agreement for extraction of bamboo but there was nothing on record to show that any steps was taken for vacation of the Court's directive so that bamboo could be supplied to the HPCL. On being pointed out (February 2017), the KAAC did not furnish any record/information about the vacation of the stay order (August, 2017).

Thus, the KAAC failed to generate potential Forest revenue to the tune of ₹24.27²³ crore during 2012-13 to 2015-16 due to injudicious decision of the KAAC for the supply of bamboo to HTA without approval of EC and execution of defective agreement.

3.1.4 Non realization of Councils' share of Motor Vehicle Tax

As per Government of Assam (GoA) directive issued vide No.HAD.61/82/216 dated 22 March 1991, the Deputy Commissioner of Karbi Anglong District was to release 90 *per cent* of the gross collection of Motor Vehicle (MV) Tax on quarterly basis to the KAAC.

Records and information made available to audit revealed that MV Tax amounting to ₹21.50 crore was collected during 2011-12 to 2015-16 by the District Transport Authority, Diphu. The share of MV Tax for these years due to Council amounted to ₹19.35²⁴ crore (being 90 *per cent* share on gross collection) was not released to KAAC by the District Transport Authority. On being pointed out, KAAC stated (October 2016) that the matter was taken up (January 2016) by the Transport Department of KAAC with the Government

²³ calculated on the basis of average quantity of bamboo allotted during last three years from 2009-10 to 2011-12 (1,86,712 MTG) at the rate fixed by the Government at ₹325 per MTG

²⁴

Year	MV Tax collected during the year (₹ in crore)	Share (90% on gross collection) of KAAC (₹ in crore)
2011-12	3.58	3.22
2012-13	4.75	4.27
2013-14	3.87	3.48
2014-15	4.14	3.73
2015-16	5.16	4.65
Total	21.50	19.35

of Assam for release of Council's share, the outcome of which was awaited (August 2017).

3.1.5 Short realization of revenue

KAAC issued Notice Inviting Tender (NIT) for periodical sale/ settlement of Entry Tax Gates (ETG), Markets, Ghats and Fisheries of the district every year during 2011-12 to 2015-16 which *inter alia* provided condition that the selected bidders should deposit the entire settled value in full within 7 to 15 days from the date of issue of selection/ settlement order.

Scrutiny of records for the years 2011-12 to 2015-16 revealed that despite clear provision in the NIT for realisation of entire settled values, KAAC could realize ₹130.62 lakh against total settled value of ₹196.46 lakh (2011-16) in respect of ETGs/ markets/ ghats/ fisheries, leaving outstanding/recoverable balance of ₹65.84 lakh as summarised in table- 20 and detailed in *Appendix VIII*.

Table- 20

(in ₹)				
Year	Particulars	Settled value	Amount paid by the operator	Amount outstanding
2011-12	ETG/Markets/ Ghat/ Fishery	67,06,120	60,23,176	6,82,944
2012-13	ETG/Markets/ Ghat/ Fishery	31,98,801	29,51,629	2,47,172
2013-14	ETG/Markets/ Ghat/ Fishery	6,92,312	3,82,000	3,10,312
2014-15	ETG/Markets/ Ghat/ Fishery	25,23,952	11,14,100	14,09,852
2015-16	ETG/Markets/ Ghat/ Fishery	65,25,141	25,91,505	39,33,636
Total		196,46,326	130,62,410	65,83,916

Source: Records furnished by Taxation Department (Suptd. of Tax, Diphu & OSD, Hamren)

Reasons for non realisation of the outstanding amounts for the period 2011-12 to 2015-16 were not on record. Further, except issuing notices, no other action was initiated to realise the outstanding amount from the respective operators by the Council. Thus, inaction of KAAC led to non-recovery of outstanding dues to the tune of ₹65.84 lakh.

3.1.6 Settlement of ETG/market at lower price than previous years' settled value and Non-settlement of ETGs/Market

Scrutiny of records of Superintendent of Taxes, KAAC, Diphu and Officer on Special Duty (OSD) Taxation Department, Hamren, relating to settlement of the Entry Tax Gate (ETG), Markets (daily & weekly), Ghats and Fisheries revealed that the value of ETGs/ markets etc., were settled by KAAC authority at lower rate than the corresponding rate settled in previous year which resulted in decrease in generation of revenue to the tune of ₹13.30 lakh as detailed in *Appendix IX*. Further, some of the ETGs/markets remained

unsettled due to non receipt of bid, resulting in probable loss of revenue to the tune of ₹9.89 lakh during the year 2012-13 to 2015-16 (detailed in *Appendix X*), computed based on corresponding previous years settled values.

The reasons for settlements of ETGs/markets etc., at a price lower than that of the previous year's settled value were not on record. Further the reasons for not considering the previous settled value as minimum reserve price in the following year (s) were not recorded. Thus, the department should ensure that all revenue sources are regularly exploited to protect the financial interest of the Council while finalising the price of settlements of the Entry Tax Gate (ETG), Markets (daily & weekly), Ghats and Fisheries in future.

3.1.7 Land revenue

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

Land Revenue is an inherent subject of the KAAC as per Sixth Schedule to the Constitution of India. In KAAC, there are four²⁵ Revenue Circles headed by Assistant Revenue Officer (ARO) for the collection of land revenue under the Department. As per prevailing system of the Council, land revenue is collected through Mouzadars under the Circles against the demand raised by the Revenue Circles and deposited directly into the Council's PLA (Treasury) through Treasury challans.

3.1.7.1 Shortfall in realization of land revenue

Revenue Department of the KAAC, was unable to furnish basic records (Demand Register, Counterfoil of Receipts, Stock & Issue Register of Receipt Books, Collection Register, Douls Register etc.) in respect of four Revenue Circles regarding Demand raised/Collection/Outstanding position of land revenue during the period from 2011-2012 to 2015-16. However, mouza-wise information furnished by the ARO of Phuloni Circle revealed that during 2011-2012 to 2015-16, the department realised only ₹41,66,391 against total demand of ₹1,42,93,046 (including arrear demand) leaving an outstanding balance of ₹1,01,26,655 (70.85 per cent) as detailed in table-21.

²⁵ (i) Diphu Circle (with 3 mouzas), (ii) Donkamokam Circle (with 9 mouzas), (iii) Phuloni Circle (with 10 mouzas); and (iv) Silonijan Circle (with 4 mouzas)

Table- 21

Year	Arrear revenue	Current revenue	Total revenue (2+3)	Revenue collected	(₹ in lakh) Outstanding revenue
1	2	3	4	5	6
2011-12	17.39	9.37	26.76	11.12	-
2012-13	-	26.85	26.85	12.46	-
2013-14	-	27.53	27.53	6.32	-
2014-15	-	28.78	28.78	7.87	-
2015-16	-	33.01	33.01	3.88	-
Total	17.39	125.54	142.93	41.66	101.27
					101.27

Source: Departmental Records

Reason for such poor realisation of land revenue was neither on record nor stated. The actual position of outstanding balances and collection of land revenue in respect of other three circles pertaining to the years 2011-12 to 2015-16 could not be ascertained in audit as the information/data furnished were incomplete and ambiguous.

3.2 Revenue remittance

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

3.2.1 Non remission of land revenue

Scrutiny of records and information furnished by the Assistant Revenue Officer (ARO) Donkamokam Revenue Circle revealed that a total amount of ₹13.19²⁶ lakh collected by the Mouzadars of four mouzas was retained in hand without depositing the same into the Council's PLA till the date of audit (October 2016). Thus, inaction on the part of KAAC to enforce provision of rules of collection and remittance of Council's receipt led to extension of undue financial benefit by way of retention of land revenue of ₹13.19 lakh by the Mouzadars unauthorisedly, as retention of revenue is fraught with the risk of misappropriation of the amount so collected.

26

Name of Mouza under Donkamokam	Land revenue Retained in hand (in ₹)
East Rongkhang	898053.27
Charchim	85941.17
West Rongkhang	251723.25
Amri	83749.47
Total	13,19,467.16

In reply (August 2017), KAAC stated to note the observation for future guidance and to ensure strict observance of Rules of remittances. However, the status of deposit of land revenue retained in hand by the Mouzadars, if any, remained un-ascertained in audit as the information in this regard was not furnished by the Council.

3.2.2 Irregular utilization of departmental receipts towards departmental expenditure

Scrutiny of the records and information furnished of by the Transport Department, KAAC revealed that during the years 2011-12 to 2015-16, the Council collected revenue of ₹458.73 lakh as proceeds of passenger fare, auction of condemned vehicles/ spare parts etc. Out of total revenue receipts of ₹470.11 lakh (including balance of ₹11.38 lakh of previous year which was not deposited), the Transport Department of the Council deposited ₹142.55 lakh into Council's PLA and spent a total amount of ₹303.26 lakh towards purchase of POL etc., unauthorisedly during the years 2011-12 to 2015-16 without depositing into PLA in violation of the provision of the Fund Rules, *ibid*. The utilisation of departmental receipts towards departmental expenditure, against the provision of the Fund Rules, was irregular. The balance of ₹24.30²⁷ lakh was not deposited into PLA till the date of audit (October 2016) as detailed in table- 22.

Table- 22

(₹ in lakh)					
Year	Opening Balance	Revenue receipt	Expenditure out of revenue receipt	Deposited into Treasury	Closing Balance
1	2	3	4	5	6
2011-12	11.38	113.61	74.76	36.94	13.29
2012-13	13.29	73.27	48.54	29.90	8.12
2013-14	8.12	73.09	47.00	34.21	0
2014-15	0	90.78	60.22	20.41	10.15
2015-16	10.15	107.98	72.74	21.09	24.30
Total		458.73	303.26	142.55	24.30

Source: Departmental Records

Reasons for the utilisation of revenue of ₹3.03 crore against departmental expenditure and latest status of deposit was not stated (August 2017) by the KAAC, though called for.

Thus, compliances of provisions of Fund Rules are needed to be ensured by the Council.

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

Mention was made under paragraph 3.2.2 of the Audit Report of the KAAC for the Year 2010-11 that the revenue received from time to time by the cash branch of KAAC was not

²⁷ ₹11.38+₹458.73-₹303.26-₹142.55

being deposited promptly into the treasury (PLA of KAAC) and a portion of it being retained with the Cashier. The extent of delay in depositing revenue, thus occurred, could not be ascertained in audit due to non maintenance of receipt register exhibiting details of receipt, receipt head of account and date of deposit into the PLA etc. Despite being pointed out, the scrutiny of records of Cash Branch of the KAAC revealed that the branch received revenues from different sources from time to time during 2011-12 to 2015-16 but the same was not deposited immediately into the Treasury and retained a portion of it with the Cashier during all these years. The year wise position of revenue received and deposit made into the PLA is detailed in table- 23.

Table- 23

(₹ in crore)

Year	Opening balance	Revenue received	Available Fund	Revenue deposited	Balance outside PLA
2011-12	0.89	13.99	14.88	13.66	1.22
2012-13	1.22	11.74	12.96	11.67	1.29
2013-14	1.29	15.90	17.19	15.58	1.61
2014-15	1.61	15.51	17.12	15.39	1.73
2015-16	1.73	24.14	25.87	24.54	1.33

Source: Departmental Records

The extent of delay of revenue deposit could not be ascertained in audit due to non-maintenance of Revenue Receipt Register by the Council. This practice was not only in violation of the provisions as per District Fund Rules but also fraught with the risk of misappropriation/ misuse of funds as a portion of funds received in the form of cash was retained by the KAAC during all these years. Besides, the receipts of the KAAC exhibited in the Annual Accounts do not exhibit a true and fair view in such a situation.

3.3 Revenue Expenditure

Education Department of KAAC

3.3.1 (A) Irregularity in procurement of teaching and non teaching materials

Scrutiny of records and information furnished by District Primary Education Officer (DPEO), Diphu revealed that DPEO spent ₹58.40 crore (Plan: ₹11.48 crore; Non Plan: ₹46.92 crore) for the purchase of teaching and non teaching materials during the years 2011-12 to 2015-16. Item wise details of procurement during 2011-12 to 2015-16 are indicated in table- 24.

Table- 24

Sl. No.	Name of the item	Quantity purchased during 2011-16	Rate (in ₹)	Amount (₹ in lakh)
1	Black board	22,832	932	212.79
2	Carom board	9,740	1,033	100.61
3	Football	26,591	1,038	276.01
4	Globe	2,720	511	13.90
5	Sign board	1,200	4,999	59.99
6	Steel almirah	3,402	9,923	337.58
7	Steel rack	15,023	5,557	834.83
8	Steel desk & bench ²⁸	10,629	5,714	607.34
9	Wooden desk & bench ²⁹	51,252	3,150	1614.44
		34,154	3,210	1096.34
10	Wooden table & chairs	13,980	3,360	469.73
		6,329	3,424	216.71
Total				5840.27

Source: Departmental Records

The above items were stated to have been supplied to the schools through the Block Primary Education Officers (BPEO). However, The DPEO neither called for any requisition/demand from the schools/ BPEOs for assessment of the items required to be purchased nor there was any requisition/indent received from schools/ BPEOs. Rather, records indicated that the materials were purchased on the basis of recommendations of the Executive Member (EM) of KAAC from the selected suppliers without call of tender.

Further, it was noticed from the delivery challans/ bills that most of the above mentioned materials were directly sent to the concerned Block Primary Education Officers (BPEOs) for distribution to the schools. On the basis of these delivery challans/ stock certificate, payments were made to the suppliers. But actual details of distribution of these items to schools from the BPEOs was neither available on record nor the same was submitted by the BPEOs concerned. The name of schools and quantity of materials to be distributed were neither disclosed in the purchase files/supply orders nor any such orders/instructions were issued to the BPEOs by the DPEO. The distribution records of BPEOs relating to distribution of items were called for (28 September 2016) but the same were not produced, as the records of receipts and distributions were not maintained by the BPEOs (Socheng, Rongmongve, Hawraghat, Bokajan, Nilip, Chingthong, Langsomepi, Amri, Rongkhang, Samelangso, Lumbajong) and reasons for the same were not on record.

In the absence of records and documentation relating to actual requirement, quantum of distribution of materials, acknowledgement of receipt by the end-users, audit could not verify the veracity of such a huge expenditure of ₹58.40 crore incurred towards the

²⁸ Refer paragraph 3.3.1 (B)

²⁹ Refer paragraph 3.3.1 (B)

purchase and distribution of teaching and non teaching materials. Thus, possibility of occurrence of financial irregularity/ misappropriation of funds could not be ruled out in the absence of availability of basic records.

(B) Procurement of Desk & Bench (non-teaching materials) beyond norm

As per norms relating to infrastructure etc., (Notification issued on 12 December 2000 by GoA) one pair of desk and bench (each 2 meter long) is required for every group of five (5) pupils in the Classroom.

Table 24 above, indicates that DPEO purchased 96,035 pairs of desks and benches worth ₹33.18 crore for primary schools under his jurisdiction. However, as per information made available to audit, there were maximum 1,56,053 students enrolled in primary schools under KAAC during 2011-12 to 2015-16 as detailed in table-25.

Table- 25

Enrolment of Students in primary schools under KAAC	
Year	
2011-12	148846
2012-13	139194
2013-14	146246
2014-15	149225
2015-16	156053

Source: Departmental Records

Thus, as per norms, 31,211 pairs of Desks and Benches only were required for maximum enrolled pupils (1,56,053) of primary schools, against which 96,035 pairs³⁰ of desks and benches were procured. Considering 50 per cent wear and tear, 46,817 pairs of desks and benches (31,211 + 50% of 31,211) would have been sufficient to accommodate pupils ranged from 1,39,194 to 1,56,053 enrolled during 2011-12 to 2015-16 in primary schools under the DPEO, KAAC. Thus, there was excess procurement of 49,218 pairs of desks and benches which resulted in excess expenditure to the tune of ₹15.50 crore (49,218 x ₹3,150) incurred by the DPEO.

3.3.2 Irregular expenditure

Section 7 of the Assam Fiscal Responsibility and Budget Management Act, 2005 (FRBM Act) provides that appointing authorities of the Autonomous Bodies and the State Government shall give appointments only against the sanctioned post which is vacant and in accordance with the laid down rules, procedures and orders and no new post shall be created in any department or in Autonomous Bodies without the prior concurrence of the Finance Department.

³⁰ Serial Nos. 8 & 9 of table 24 (₹10,629+₹51,252+₹34,154=₹96035)

Information furnished by the DPEO revealed that 109 ad-hoc teachers were appointed and entertained by the DPEO during 2011-12 to 2014-15 with the approval of the K.A.C. However, neither any record showing approval of the Education and Finance Department of GoA nor the details of evaluation of vacancy position were available while appointing the ad-hoc teachers. It was noticed that the DPEO incurred a total expenditure of ₹784.65 lakh towards salary of the ad-hoc teachers during 2011-15. The above expenditure was met out of the non-plan funds meant for other purposes released by GoA from time to time, during 2011-12 to 2014-15 as shown in table- 26.

Table- 26

Year	No of Ad-hoc teachers	Pay and allowance paid (in ₹)
2011-12	109	17861589
2012-13	109	19501776
2013-14	109	19791876
2014-15	109	21377912
Total		7,84,65,144

Source: Departmental Records

Thus, the expenditure of ₹784.65 lakh incurred towards salaries of the ad-hoc teachers by diverting non-plan funds by the DPEO was irregular and unauthorised.

3.3.3 Irregularities in procurement and distribution of free English medium text books and Karbi language text books

Office Memorandum (11 August 2010) of the Government of Assam (GoA), Finance Department prescribed that open tenders are to be invited by the Government Departments for purchase of any item or stores involving expenditure from public funds of ₹50,000 and above. The Office Memorandum also specifies that the practice of issuing supply orders based on a single quotation violates the statutory provisions contained in Section 7(2) of the Assam Fiscal Responsibility and Budget Management Act 2005 and is not in conformity with the established financial rules.

Scrutiny of records revealed that during 2011-12 to 2015-16, District Primary Education Officer (DPEO), KAAC procured English medium text books and Karbi language text books worth ₹1,170.66 lakh for free distribution to the students of Kindergarten Class to Class V of Karbi Anglong District. Allocation, administrative approval and expenditure incurred towards procurement of Free Text Books (FTBs) during the above period are shown in table- 27 and detailed in *Appendix XI*.

Table- 27

Year	Allocation		Total	Administrative approval Amount	Expenditure incurred
	Plan	Non-Plan			
	3	4	5	6	7
2				232.75	214.17
2011-12	35.00	225.00	260.00	198.72	182.85
2012-13	255.00	0	255.00	240.00	233.89
2013-14	240.00	0	240.00	282.40	258.02
2014-15	270.00	0	270.00	295.81	281.73
2015-16	45.00	245.50	290.50	1249.68	1170.66
Total	845.00	470.50	1315.50		

Source: Departmental Records

In this regard following observations are made:

- (i) Scrutiny of records revealed that the FTBs were procured based on the quotations received from the suppliers. Neither any notice inviting tender was issued nor were the prevalent market rates ascertained while issuing the supply orders by the DPEO. Thus, in the absence of competitive bidding and assessment of market price, the reasonability of rate assessed, could not be ascertained. On being asked, it was stated that the rates were fixed by the committee chaired by the Executive Member, In-charge of Education Department, KAAC on the basis of application received. Thus, the process adopted by the DPEO, KAAC in procurement of FTBs worth ₹1,170.66 lakh was irregular and in violation of Rules and orders of the Government in this regard.
- (ii) Scrutiny of Stock Register, Challans etc., revealed that FTBs received from the suppliers were handed over to 11³¹ Blocks of Primary Education Department (PED) for distribution to the schools. The delivery challans were signed by the officials of Block Primary Educational Offices and accordingly, payments were made to the suppliers. The basic records like assessment of requirement, issue/ distribution of FTBs to students, details/acknowledgements of schools and students to whom FTBs were distributed, were neither on records nor produced to audit. In the absence of these basic records, the veracity of the entire expenditure remained unascertained in audit.

Public Work Department of the KAAC

3.3.4 Work done without call of tender

Test check of the records of the Executive Engineer Works (EE) of the KAAC revealed that during 2011-12, the division executed construction/repair/ maintenance/extension works by issuing 32 work orders (having value of each work ranging from ₹1.07 lakh to ₹13.09 lakh as detailed in *Appendix XII*) at the total expenditure of ₹109.92 lakh without the call of tenders.

³¹ Socheng, Rongmongve, Hawraghat, Bokajan, Nilip, Chingthong, Langsomepi, Amri, Rongkhang, Samelangso, Lumbajon.

Audit scrutiny revealed that the KAAC did not prescribe the financial limit for awarding work without call of tender. The Council also did not have any approved panel of contractors.

Thus, awarding the work without tendering not only deprived the Council of the benefit of the competitive bidding, but the entire process also lacked transparency.

The KAAC needs to provide a transparent procedure for availing the best possible rates and ensuring quality of work in accordance with generally accepted canons of financial propriety laid down in General Financial Rules/ Assam Financial Rules/ Assam Public Works Departmental code.

3.3.5 Irregularities in Construction of Karbi Bhawan, Guwahati and undue financial aid to contractor towards grant of interest-free Mobilisation advance

Scrutiny of records of the Public Works Department of the KAAC revealed that the KAAC accorded administrative approval (October 2011) for the Construction of Karbi Bhawan at Silpukhuri, Guwahati at estimated cost of ₹260 lakh. The provisional technical sanction for the said estimate was accorded by the Additional Chief Engineer, Public Works Department (R&B) Hills, Diphu (June 2012). The work was put to tender and in response, lowest offer of 20 *per cent* above the estimated cost amounting to ₹312 lakh was received. The KAAC authority accepted the offer, despite suggestion for negotiation of price with the bidder made by the Executive Engineer, KAAC. The work was awarded (November 2011) to the lowest bidder for completion within 24 months. The work commenced in June 2012 and completed in July 2015 at the total value of work done amounting to ₹469.04 lakh³² (including Consultancy charge and dismantling expenses). Thus, an irregular excess expenditure of ₹209.04 lakh (80.04 *per cent*) over the authorised amount of administrative approval was incurred by the KAAC without preparing revised estimates and seeking proper technical sanction.

Assam Public Works Manual (APWM) does not provide for any payment towards Mobilisation Advance (MA) to the contractors. Provisions regarding grant of MA stipulated in CPWD Manual and as per CVC guidelines/instructions are as follows:

- Para 31.5 of CPWD Manual, 2007 provides that MA to contractor is admissible in respect of certain specialized and capital intensive works valuing not less than ₹ 2 crore limited to a maximum of 10 *per cent* of the estimated cost put to tender at 10 *per cent* simple interest against production of bank guarantee for the advance.

³² VI Running/Final Bill

- As per Central Vigilance Commission's (CVC) instructions (October 1997 and April 2007), adequate steps should be taken for ensuring grant of MA for only selected works and it should be interest bearing to preclude undue benefit to the contractor. It should be granted by a Board (with concurrence of Finance) in the organization constituted for the purpose. Interest-free MA is not to be encouraged but if the management feels it is necessary in specific cases, it is to be clearly stipulated in the tender document and its recovery is to be time-bound and not linked to the progress of work. Part 'Bank Guarantees' (BGs) against the MA should be taken in as many numbers as the proposed recovery instalments and should be equivalent to the amount of each instalment. This is to ensure recovery of advances by encashing the BGs.

Scrutiny of records revealed that the KAAC granted interest free MA of ₹50.00 lakh to the contractor in violation of the codal provisions mentioned above. In this regard, neither any provision was kept in the Notice Inviting Tender (NIT) nor any Bank Guarantee was obtained from the contractor. This led to an irregular payment of MA amounting to ₹50.00 lakh without ensuring necessary safeguards towards Government interest. Besides, there was loss of interest of ₹13.21 lakh as shown in table- 28.

Table- 28

Date of payment	Amount paid (₹)	Date of recovery	Amount recovered (₹)	Unadjusted balance (₹)	Period of outstanding (In days)	Interest accrued on unadjusted MA (₹) {Col. 2 x 10 % x (Col.6/365)}
1	2	3	4	5	6	7
9.12.2011	5000000	13.06.2013	2500000	2500000	551 (9.12.2011 to 12.06.2013)	754794
-	-	18.09.2015	2500000	NIL	827 (13.06.2013 to 17.09.2015)	566438
Total						1321232

Source: Departmental Records

In reply, it was stated that MA was granted by the KAAC authority to speed up the work. The reply was not tenable as MA was granted not only disregarding the CVC guidelines and CPWD Manual provisions but also without any provision either in the Notice Inviting Tender or in the Contract Agreement and without seeking any Bank guarantees. In this context, it is to be mentioned that in respect of execution of another work namely "Construction of Administrative Building of Primary Education Department, Diphu", the KAAC during March 2014 turned down the request of the contractor for granting MA on the ground that there was no such provision in the NIT and contract agreement.

Thus, action of the KAAC for the grant of MA to the contractor was irregular which also led to loss to the extent of ₹13.21 lakh to the exchequer on account of grant of interest free MA against the extent provisions in this regard.

Transport Department of KAAC

3.3.6 Irregular retention of huge bank balance outside government account

Subsidiary Order 50 below Rule 16 of the Assam Treasury Rules, 1937 provides that no money should be withdrawn from the treasury unless it is required for immediate disbursement.

Scrutiny of records revealed that the Transport Department of the KAAC maintained Drawing and Disbursing Officer's bank account with SBI, Diphu, where huge balances were retained. The closing balances at the end of the respective year for the period from 2011-12 to 2015-16 as per bank statement furnished to audit are shown in table- 29.

Table- 29

Year	As on	Balance Amount (in ₹)
2011-12	31.03.2012	11522867
2012-13	31.03.2013	12530985
2013-14	31.03.2014	8540467
2014-15	31.03.2015	13312770
2015-16	31.03.2016	7065285

Source: Departmental Records

Thus, it was evident that basic principle of Government finance that money required for immediate disbursement only should be withdrawn, was not followed resulting in retention of huge funds outside the Government account.

The practice of such retentions was not only irregular but fraught with the risk of misuse/ misappropriation of funds and thus, needed to be avoided.

4 Irregularities in transactions relating to discharge of entrusted functions

4.1 Non-closure of DDO bank account and retention of money outside Government account

4.1.1 The Government of Assam (GoA) ordered (18 May 2013) for closure of all Drawing and Disbursing Officer's (DDOs) Current Bank Accounts by 30 September 2013 referring the Subsidiary Order 50 below Rule 16 of the Assam Treasury Rule, 1937 which provides that no money should be withdrawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw advance from the treasury either for the execution of works, the completion of which is likely to take a considerable time, or to prevent the lapse of budget grants. GoA also directed the DDOs to initiate action to (i) deposit the funds remaining unspent for last 3 years or more to state exchequer under

appropriate heads of account, (ii) utilise and disburse the other balances (unspent for a period less than 3 years) for the purpose for which the money was drawn latest by 30 September 2013 and deposit the remaining unspent balance amount to the state exchequer.

Scrutiny of records revealed that the Principal Secretary, KAAC maintained two current accounts for the transactions under entrusted functions with undisbursed balance of ₹46.62 crore as on 30 September 2013 in two banks as detailed in table- 30.

Table- 30

Sl. No.	Name of the bank	Current Account No.	Closing Balance as on 30.09.2013 (₹)
1	State Bank of India	XXXXXXXXX430	332485582
2	Housing Development Finance Corporation (HDFC) Bank	XXXXXXXXXXXX084	133740508
Total			466226090

Source: Departmental records

No Cash book or any other records pertaining to the transactions out of these bank accounts were maintained by the KAAC. Huge funds remained unspent at the end of each financial year. Principal Secretary, KAAC did not initiate any action for the closure of the above current accounts despite GoA's directive. It was noticed that ₹46.71 crore remained unspent till 31 March 2016 in five current accounts in different banks (including the two current accounts³³ which were not closed as mentioned above) as detailed in table- 31.

Table- 31

Sl. No.	Name of the bank	Current Account No.	Closing Balance as on 31.03.2016 (₹)
1	State Bank of India	XXXXXXXXX430	14994551
2	Axis Bank	XXXXXXXXXXXX030	42692177
3	ICICI Bank	XXXXXXXXXX017	84589395
4	HDFC Bank	XXXXXXXXXXXX084	22137778
5	Langpi Dehangi Rural Bank	XXXXXXXXXX541	302679303
Total			467093204

Source: Departmental records

4.1.2 Further, it was also noticed that KAAC maintained three Savings Bank accounts for dealing with transactions of entrusted departments and Rastriya Madhyamik Siksha Abhijan the accumulated balance of which amounted to ₹8.51 crore as on 31 March 2016 as detailed in table- 32.

³³

1 State Bank of India
2 Housing Development Finance Corporation (HDFC) Bank

XXXXXXXXX430
XXXXXXXXXXXX084

Table- 32

Sl. No.	Name of the bank	Account No.	Type of accounts	Closing Balance as on 31 March 2016 (in ₹)	Purpose
1	Industrial Development Bank of India	XXXXXXXXXXXX456	Savings Bank	71521586	Deal with the transactions of entrusted departments
2	HDFC bank	XXXXXXXXXXXX349	Savings Bank	11870007	Deal with the transactions of entrusted departments
3	Axis Bank	XXXXXXXXXXXX565	Savings Bank	1726150	Deal with the transactions of entrusted departments
				Total 8,81,17,743	

Source: Departmental records

Thus, it is evident that Subsidiary Order (SO) 50 below Rule 16 of Treasury Rules Assam, 1937 was not followed. Further, such huge funds were irregularly retained in violation of the GoA directive and kept outside the Government account. As such, observance of rules and orders in this regard were needed to be ensured by the KAAC.

4.2 Irregular utilization of savings under salary component of Plan/ Non-plan fund of entrusted departments

With a view to grant greater autonomy, Government of Assam (GoA) Hill Areas Department extended jurisdiction of the state executive powers in respect of 30 subjects/departments to Karbi Anglong Autonomous Council vide Office Memorandum (OM) dated 31 December 1996 and arranged to release funds earmarked in the State budget for the Council on a six monthly basis as advance which was to be adjusted on submission of monthly accounts by debit to the appropriate head of account of the State budget. The funds, thus released, are deposited to PLA of the Council wherefrom time to time disbursements to DDOs of the subject/departments (brought under administrative control of the Council called entrusted department) are made. The OM *inter-alia* provided that rules of State Government in respect of Non plan and other matter relating to entrusted subjects/departments were to be strictly followed by the Council.

As per Paragraph 11.17 of the Budget Manual of the Government of Assam it is important that the Controlling Officers are to surrender all anticipated savings under any appropriation immediately, when they are foreseen, without waiting till the end of the year and that he should not hold any saving in reserve for other purpose. Further, Paragraph 9.1 VIII (d) of the Manual also prohibits any re-appropriation from savings under pay of officers/establishment. Also, Rule 174 of Assam Financial Rule (AFR) prescribed that any undisbursed pay may be retained by the DDO for a period not exceeding three months and pay must not under any circumstances be placed in deposit.

4.2.1 Scrutiny of records of the Joint Director of Health Services (Jt. DHS), Karbi Anglong District (April 2015) revealed that a total expenditure of ₹36.76 crore was incurred upto February 2015 during the year 2014-15 under Salary component of Non-plan Estimate against Budget Grant of ₹42.27 crore for the same component for 2014-15 by the Joint Director of Health Services under the head of account '2210 Medical and Public Health'. This resulted in saving of ₹5.51 crore under Salary head. The reasons for 13 per cent saving under salary component was not on record, however it was stated that budget estimate of salary component for staff and officers was being prepared as per sanctioned strength of posts comprising of men in position and vacant posts.

It was noticed that instead of reporting of the savings for surrender, the Joint Director of Health Services requested the KAAC to accord sanction for an expenditure of ₹2.56 crore for payment towards procurement of medicine, surgical equipments, vehicle and office expenses from the savings under Salary component of Non-plan budget provision under the head of account '2210 Medical and Public Health' for 2014-15. The KAAC in response sanctioned the amount for the proposed purpose. Accordingly, a total expenditure of ₹2.56 crore was made by the Joint Director of Health Services during March 2015, by irregular utilisation of unspent funds relating to Non-Plan salary head.

On being this pointed out, the Joint Director of Health Services, Karbi Anglong stated that the proposal was made to meet the urgent need for medicines, surgical equipments, vehicles as the fund available under state plan provision and supplementary fund from National Rural Health Mission was insufficient to cater to the practical need for those articles.

The reply was not tenable, as savings under Salary component cannot be re-appropriated to meet any other expenditure without Finance Department's concurrence under the provisions of Assam Budget Manual.

4.2.2 Similarly during audit of the accounts of the KAAC for 2014-15 to 2015-16, it was ascertained from four Drawing and Disbursing Officers of entrusted departments that the savings under salary components of ₹1.58 crore was utilised towards non-salary components of the respective non-plan head of account of the department concerned during 2014-15 and 2015-16 with the approval of KAAC as shown in table- 33.

Table- 33

Sl. No.	Name of DDO	Head of Account	Budget provision salary		Actual Expenditure on salary		Savings utilised for Non-salary components		
			for component		on component				
			2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	Total
1.	Additional Director, Soil Conservation, Diphu	2402 Soil and Water Conservation	42.43	45.40	27.75	38.07	14.68	7.33	22.01
2.	Additional Registrar of Co-operative Societies, Diphu	2425 Co-operation	313.69	386.50	300.84	321.63	12.85	64.87	77.72
3.	District Agriculture Officer, Karbi Anglong, Diphu	2401 Crop Husbandry	478.57	484.00	462.57	471.98	16.00	12.02	28.02
4.	Joint Director Handloom & Textiles, Karbi Anglong, Diphu	2851 Village and Small Industries	250.73	204.91	233.69	191.87	17.04	13.04	30.08
						Total	60.57	97.26	157.83

Source: Departmental records.

4.2.3 Similarly, scrutiny of records of the Additional Chief Medical & Health Officer, (Addl. CM & HO) Family Welfare, (FW), Karbi Anglong, (May 2015 and December 2016) also revealed that a total expenditure of ₹2.29³⁴ crore was incurred during the years 2014-15 to 2015-16 towards non-salary components from the savings under Salary component of plan budget under Grant No. 76: Major head-2011 Family Welfare of the respective years.

On being asked about the justification for diversion of salary savings of Plan fund towards purchase of medicines, furniture and office expenditure, the Addl. CM & HO stated that the procurement of medicines, stationery and furniture were done as per urgent requirement of peripheral Health Centres and also added that the expenditure were incurred as per financial sanctions from the KAAC authority.

The reply was not tenable as re-appropriation of funds from salary component was not permissible under the provisions of Budget Manual.

Thus, irregular expenditure incurred violating the Rules and procedures prescribed in the Budget Manual should be streamlined. The budget estimates for salary component as far as possible, should be realistic and the anticipated saving should be surrendered timely following strict observance of procedures prescribed in the Budget Manual.

³⁴ 2014-15: ₹148.82 lakh and 2015-16: ₹80 lakh.

4.3 Irregular construction of Sing Ronghang Memorial Recreation Pool cum Park at Tumpreng by diverting RKVY fund of ₹200.00 lakh.

The Operational Guideline, 2014 of Rastriya Krishi Vikash Yojana (RKVY) includes 'enhanced fish production' as only activity under fishery department which is eligible for assistance under RKVY.

The Planning and Development Department of the Government of Assam (GoA) allocated ₹2 crore (June 2013) for the Control of Shifting Cultivation under RKVY for 2013-14 as per request of the KAAC (February 2014) under Integrated Jhumia³⁵ Development Programme (IJD). GoA sanctioned and released the entire amount (March 2014) with the condition that it should be utilised strictly as per RKVY guideline against specific scheme, for the purpose for which it is sanctioned. The amount was drawn and credited to the Personal Ledger Account of KAAC during March 2014.

Scrutiny of records revealed that the Executive Member, KAAC proposed (January 2015) the construction of a recreation pool at Tumpreng and the Chief Executive Member of the KAAC directed (January 2015) to settle the work to a specific firm. The KAAC, after one year from the date of sanction and release of fund from GoA for the Control of Shifting Cultivation under RKVY for 2013-14 under IJD, diverted the funds of RKVY and accorded administrative approval (AA) for the other work in March 2015 for ₹2 crore *ie*; for the project of "Construction of Sing Ronghang Memorial Recreation Pool cum Park" at Tumpreng, of Hamren Sub-division under RKVY. It was noticed from the record that the estimate of the work, valued at ₹2.03 crore, was prepared by the Assistant Executive Engineer (Hills) Diphu, submitted by the District Fisheries Development Officer, Karbi Anglong, Diphu with countersignature of the Joint Director, Fisheries, Hills, Diphu and approved by the KAAC on 24 February 2015 without the technical feasibility of the project being assessed by the Additional Chief Engineer, (Road & Building), KAAC, Diphu. The work was awarded (16 March 2015) to the Enterprise on the basis of AA, stipulating that the work was to be completed by 16 September 2015 (within six months from the date of issuing of the work order). However, records also indicated that the work was put to tender at the estimated cost of ₹2 crore on 20 March 2015 and in response the Enterprise offered lowest rate (at par with estimated cost) which was accepted by the KAAC and directed (27 March 2015) the District Fisheries Development Officer, Karbi Anglong, Diphu to issue formal work order. Thus, work was awarded (16 March 2015)

³⁵ Farmer doing traditional Jhum cultivation practised by tribal people.

four days prior to initiation of tender action (20 March 2015). Moreover, the items of works under the approved estimates did not provide for any work related to enhancement of fish production. The work was commenced in March 2015 and completed in July 2016. Financial sanction of ₹2 crore was accorded by the KAAC in July 2016 and released the fund from which the firm was paid ₹1.86 crore ³⁶ deducting ₹0.14 crore towards VAT and professional tax.

Thus, RKVY fund of ₹2 crore was spent on an inadmissible project which neither conformed to the objectives as prescribed under RKVY guidelines nor utilised for the purpose of Control of Shifting Cultivation under IJDP as per condition of sanction accorded by the GoA leading to irregular expenditure of ₹2 crore. Besides, sequence of procedural events such as award of work prior to finalisation of tender process, issue of work order prior to receipt of approval to issue formal work order, execution of work without technical sanction of the competent authority disclosed that there were lapses in the system of observance of financial rules /regulations etc., in implementation of schemes under fisheries department of the KAAC.

In reply, the Principal Secretary, KAAC, stated that the work was taken up as per the instruction of the Executive Member concerned with the approval of the Chief Executive Member of the Council.

The reply was not tenable as KAAC was bound to follow both the Central and State Rules, Guidelines as per Office Memorandum dated 31 December 1996 and the expenditure should have been incurred as per the sanction to meet the intended objective as planned, as was not the case.

Thus, expenditure incurred by the KAAC towards the “Construction of Sing Ronghang Memorial Recreation Pool cum Park” at Tumpreng by diverting the funds allocated for the Control of Shifting Cultivation under Integrated Jhumia Development Programme (RKVY for 2013-14) was irregular.

4.4 Irregular Expenditure on Samabai Bhavan, Diphu

Test check of records of the Additional Registrar of Co-operative Societies (ARCS), Karbi Anglong, Diphu during audit of KAAC for 2011-12 to 2015-16 revealed that the work for the ‘Construction of 3rd Floor of Samabai Bhavan, Diphu’ was administratively approved by the KAAC (27 August 2014) at the estimated cost of ₹60 lakh (comprising 3 per cent

³⁶ (Cheque No. 972952 dtd. 22.08.2016)

contingency: ₹1.52 lakh and 15 *per cent* premium for Karbi Anglong District; ₹7.64 lakh) prepared as per Assam Public Works Department (APWD), Schedule of Rates (SOR) of 2013-14. The work was put to tender by ARCS on 15 September 2014 at the estimated value of ₹50.93 lakh (the value of all items of works excluding provision of contingency and premium). In response, a single bidder offered his price for ₹50.93 lakh (at par with SOR) and other two bidders did not mention their prices. The comparative statement showing no offered price against two contractors as well as offer to execute the work at the rate at par with SOR by one contractor was submitted to KAAC (13 October 2014) for approval and KAAC approved the offered rate of ₹50.93 lakh by the lone bidder to execute the work treating the same as the lowest bidder. Accordingly, Tender Agreement was executed on 4 December 2014 with the contractor showing the tender value of ₹50.93 lakh which did not provide for any price escalation clause as per terms and condition. But work order issued by ARCS on the same date to the contractor *inter-alia* indicated the total rate of the work as 18 *per cent* above the APWD, SOR-2013-14, the basis of which was not explained on any record.

In preparing detailed estimates, the value of the work was split into two part estimates under the nomenclature *viz.*, (1) Estimate for construction of 3rd floor (Assam type) Building of Samabai Bhavan of Co-operative Department, Diphu for ₹50 lakh, and (2) Internal Electrification of extension of 3rd floor of Samabai Bhawan Building at Diphu for ₹10 lakh, as a result the technical sanction was not required. Both the detailed estimates were technically approved by the Executive Engineer, KAAC on 3 March 2016 without seeking approval of the higher technical authority (as per delegated powers).

The work commenced in December 2014 and completed in March 2016 against the stipulated date of completion on December 2015 as per tender Agreement/work order.

During the course of execution of the work, the contractor prayed for the enhancement of rates by 30 *per cent* on the plea of increase in the costs of construction materials and labour. On the basis of request made by the contractor, ARCS recommended (November 2015) for consideration of the same by the KAAC without examining its admissibility as per terms and condition of tender agreement and without ascertaining the extent of price rise, if any, on construction materials etc. The KAAC in turn also approved (January 2016) the enhancement of rates by 30 *per cent* and accorded financial sanctions of ₹15 lakh and ₹63 lakh on 26 March 2015 and 22 March 2016 respectively for the work.

Final bill submitted by the contractor showed execution of all the item of works as included in the above two technically approved estimates. The final bill totalling works valued at ₹78 lakh which was enhanced by ₹18 lakh (30 *per cent*) was passed and paid to the contractor (March 2016).

Thus, a total expenditure of ₹78 lakh was made on the single work of the 'Construction of 3rd Floor of Samabai Bhavan, Diphu' with an irregular extra expenditure of ₹27.07 lakh over the tender value (₹50.93 lakh) as per the agreement. Besides, irregularities in execution in the form of not obtaining technical sanction before commencement of the work from the competent authority and accepting the price offered by a single bidder as reasonable rate also took place.

4.5 Payment of fraudulent claim

Karbi Anglong Autonomous Council (KAAC) accorded (September 2013 and March 2014) the administrative approval and financial sanction to the work "Construction of a new guest house-cum-inspection bungalow at Children Park" for ₹1.74 crore based on the estimate of the work for ₹2.81 crore³⁷. Pending technical sanction (December 2014), the work commenced on 01 March 2014 and was executed departmentally.

Scrutiny (December 2014) of records of the Divisional Officer, Kohora Soil Conservation Division, revealed that the Division initially received ₹0.49 crore (October 2013, December 2013 and March 2014), and the entire amount was spent on the work (₹0.42 crore on material and ₹0.07 crore on labour) within 31 March 2014. Subsequently, ₹1.25 crore was received (27 March 2014) by the Divisional Officer from the KAAC and the entire amount was depicted in the cash book as paid (28 March 2014) to a contractor. Bill particulars indicated that the payment was made for execution of items of work which, *inter-alia*, included providing of full panel doors, aluminium sliding windows, concealed wiring, sanitary installation, internal water supply, electrification etc. The Measurement Book (MB) cited in the bill, however, did not have any details of the execution of work recorded therein. On this being pointed out, neither any work order nor the reasons for payment made to the contractor for the work not executed/entered in the MB was furnished to Audit.

³⁷ Ground floor (₹0.91 crore), First floor (₹0.73 crore), Restaurant (₹0.29 crore), Preparation of site (₹0.02 crore), concealed wiring (₹0.01 crore), fire fighting equipments (₹0.01 crore), sanitary installation (₹0.15 crore) internal electrification (₹0.17 crore), internal water supply (₹0.10 crore), external electrification (₹0.08 crore) campus lighting with substation (₹0.06 crore) and 15 *per cent* premium for Karbi Anglong for civil works (₹0.29 crore).

Further scrutiny revealed that, the amount of ₹1.23 crore shown as paid to the contractor (after deduction of Professional Tax of ₹0.02 crore) was actually transferred³⁸ in March 2014 to a bank account³⁹ operated by the Soil Conservation Guest House Construction Committee. The bank account showed that ₹0.61 crore was withdrawn (June 2014) through self cheque and ₹0.05 crore was transferred (June 2014) to the contractor's bank account. The whereabouts of ₹0.66 crore was, however neither found recorded anywhere nor any documentary evidence in support of expenses was produced to Audit.

Joint physical visit of the work site during audit revealed that progress on work of the ground floor was only achieved. Photographic evidence of physical progress did not exhibit execution of the item of works for which ₹1.23 crore was shown as paid to the contractor.

Thus, payment of ₹1.23 crore made on the basis of an unmeasured bill without execution of work on site was fictitious and possibility of misappropriation of Government money could not be ruled out.

On this being pointed out, the KAAC endorsed (August 2017) the reply submitted by the Divisional Forest Officer, Kohora Soil Conservation Division (May 2017) to the Principal Secretary, KAAC which did not provide reply to the irregularities raised in audit but contradicted the issue of fraudulent claim, and stated that 82 *per cent* progress has been achieved.

This irregularity has also been pointed out vide Report of the Comptroller and Auditor General of India on Social, General and Economic (Non-PSU), Sectors for the year ended 31 March 2015 (Report No. 1 of 2016) Government of Assam (Paragraph No. 1.4.15), laid before the Assam State Legislature on 18 July 2016.

4.6 Irregular expenditure due to engagement of ad-hoc teachers

Section 7 of the Assam Financial Responsibility and Budget Management (AFRBM) Act, 2005 provides that appointing authorities of the Autonomous Bodies and the State Government shall give appointments only against sanctioned posts which are vacant and in accordance with the laid down rules, procedures and orders and no new post shall be

³⁸ Cheque Number 968823 dated 31.03.2014.
³⁹ A/c No. 33761186052 of SBI, Kohora.

created in any department or in Autonomous Bodies without prior concurrence of the Finance department.

Serutiny of records and information furnished by the Inspector of Schools (IS), Karbi Anglong District Circle, Diphu revealed that in pursuance of resolution of Executive Committee of KAAC (19 May 2007) Karbi language was introduced as a compulsory additional subject from Class I to Class VII and Inspector of schools was allowed (29 August 2008) to engage one Karbi Language Teacher (KLT) in each recognised High and Middle English school. There was nothing on record to show that concurrence of Finance Department of the Government of Assam was obtained and the criterion of availability of vacant post was co-related in the direction to engage KLTs. It was noticed in audit that the monthly pay of the KLT was initially fixed at ₹2600 per month which was enhanced to ₹4500 from 1 June 2013 by KAAC and IS incurred a total expenditure of ₹305.34 lakh towards salary of ad-hoc KLTs engaged during 2012-13 to 2014-15 as shown in table- 34.

Table- 34

Period	No of Schools	No of KLT engaged	Amount of fixed pay per teacher (in ₹)	Total fixed pay paid to teachers (₹ in lakh)
1.3.2012 to 28.2.2013	263	243	2600	75.82
1.3.2013 to 31.05.2013	246	246	2600	19.19
1.06.2013 to 28.02.2014			4500	99.63
1.03.2014 to 28.02.2015	205	205	4500	110.70
Total	714	694		305.34

Source: Departmental records

The funds for engaging KLTs were included in the recurring grant of the respective schools.

Thus expenditure of ₹305.35 lakh was irregularly incurred towards grant of salary of ad-hoc KLTs by diverting the plan fund released by the Government of Assam for recurring grants for schools.

On this being pointed out, the Inspector of Schools stated (October 2016) that appointment of KLT is a policy/ subject matter of KAAC which engaged KLTs and provided fund for entertaining them from the State Plan Fund as per break-up of Annual Action Plan. However, government approval in this respect was not available with the Inspector of Schools.

The reply was not tenable as it violates the provisions of the Assam Financial Responsibility and Budget Management Act, 2005.

4.7 Inadmissible expenditure and excess payment to contractor

Test check of records (April-May 2015) of the Joint Director Health Services, Karbi Anglong, Diphu revealed that KAAC accorded administrative approval (September 2013) for the Construction of Medical Inspector Bungalow (IB) at Parakhowa at the cost of ₹1.19 crore under Hill Area Development Plan 2013-14. The estimate of the IB (amounting to ₹1.19 crore) was prepared as per Schedule of Rates (SOR) for Building of Assam Public Works Department (APWD) for 2010-11 by the Works Department of KAAC, which was countersigned by the Executive Engineer, KAAC. The estimate included provision of Hill premium (15 *per cent*) and Contingency charge (3 *per cent*) beside estimated cost of the works (₹87.32 lakh) which was increased by 15 *per cent* for estimated price escalation (₹13.10 lakh). The work was put to tender by the Joint Director Health Services (September 2013) showing the tender amount as ₹103.43 lakh⁴⁰ asking the intending tenderers to quote rates in the form of above/below/at-par in percentage with reference to APWD SOR for 2010-11. In response, the lowest bidder quoted his rate at 15 *per cent* above the tender amount which was accepted by the KAAC and accordingly, work order was issued by the Joint Director Health Services (26 September 2013) stipulating time of completion of work as 90 days. There was nothing on record to show that any tender agreement was executed with the lowest bidder, however an undertaking (District Council Schedule IV, Form No.3) from the lowest bidder to execute the above construction work with certain condition was obtained (September 2013) which was accepted by the Joint Director Health Services. The above conditions did not include any provision for alteration of tender amount due to price escalation or revision of SOR of items in subsequent year.

The work commenced in September 2013 and completed in November 2014 without obtaining technical sanction to the estimate of the work from the competent authority. Reason for delay in completion of work and any extension order to carry out works beyond stipulated completion period was not on record.

Financial sanctions were accorded and funds were released from time to time by the KAAC. The Joint Director Health Services incurred a total expenditure of ₹ 137.76 lakh⁴¹ during the period from August 2014 to March 2015 for the execution of the work on account of payment towards two Running bills submitted by the contractor.

⁴⁰ Value of works: ₹ 87.32 + Price escalation ₹ 13.10 lakh + contingency ₹ 3.01 lakh (3 *per cent*).

⁴¹ Though the total value of work done as per final bill was ₹137.78 lakh but first RA for ₹67.40 lakh and final bill for ₹70.36 lakh only was passed for payment.

Scrutiny of records further disclosed that the Joint Director Health Services reported (November 2014) to KAAC that the contractor appealed for enhancement of rate as additional works beyond the approved estimate were done and on the basis of appeal, KAAC approved (December 2014) the enhancement of rate for additional works. However, it was noticed that the final bill of ₹137.78⁴² lakh (total value of work done) showed that ₹ 74.89 lakh was worked out as per APWD, SOR for 2010-11 (First Running Bill) and ₹ 62.89 lakh (Second Running Bill) was worked out as per APWD SOR for 2013-14. The final bill did not quantify the additional works done by the contractor and enhanced rate applied for making the payment. Thus, an inadmissible excess expenditure of ₹ 34.02⁴³ lakh on account of adoption of SOR for 2013-14 for works done under Second & Final bill, was irregularly made as the quantum of additional works done beyond the scope of approved estimate was not identified and billed through measurement and there was no provision for allowing revised SOR for 2013-14 as per conditions of undertaking and tender documents with the fact that 30 per cent⁴⁴ allowance above the SOR for 2010-11 was already provided while accepting the tender and awarding the work. It was further noticed that in the final bill, the amount of first Running Bill was wrongly exhibited as ₹ 67.40 lakh instead of ₹74.89 lakh (already paid), which was deducted to arrive at the value of work done under final bill resulting in exhibition of inflated value of work done under final bill and consequently, excess payment of ₹7.49 lakh.

In addition to the above, it was also noticed that further excess payment of ₹2.97 lakh was made to the contractor by erroneous addition of value of work done under items of works at serial number starting from 20 to 71 of the final bill shown in the **Appendix XIII**.

Thus, the Joint Director Health Services made inadmissible expenditure of ₹34.02 lakh besides over payment of ₹10.46 lakh in execution of Construction of Medical Inspector Bungalow (IB) at Parakhowa.

Estimated value excluding price escalation as per SOR 2010-11	=₹87.32 lakh
Less Executed value under 1 st RA excluding price escalation(SOR 2010-11)	=₹65.12 lakh
	=₹22.20 lakh
Add 15 per cent above SOR 2010-11 & 15 per cent price escalation	=₹ 6.67 lakh
Value of balance work to be done under 2ndRA/Finalbill as per SOR 2011-11	=₹28.87 lakh
Actual Value of balance work done under 2ndRA/Finalbill as per SOR 2013-14	=₹62.89 lakh
Less Value of balance work to be done under 2ndRA/Finalbill as per SOR 2011-11	=₹28.87 lakh
Irregular excess expenditure	=₹34.02 lakh

⁴³ 15 per cent price escalation & 15 per cent above bidding

5 Internal Control

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

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

- Reconciliation between cash book (PLA) with Treasury records and between bank statements and ledgers/ accounts maintained by the KAAC was not done to ensure accuracy of figures of Annual Accounts.
- Ledgers or consolidated abstracts showing head-wise details of fund received from the Government on account of entrusted functions and disbursement to Drawing and Disbursing Officers (DDO) of different departments under its administrative control were not maintained by KAAC.
- Assessment and payment of Council's share of revenue in respect of Motor Vehicle tax from State revenue was not ensured by any system/mechanism.
- Approval processes were not scrupulously followed.
- Land Revenue department of the KAAC did not maintain any record in connection with demand and collection of Land revenue. Even none of the Revenue circles could furnish Demand Register, Counterfoil of Receipt Books (CRF) in support of actual realisation of Land Revenue, etc. In the absence of basic records, actual position of demand raised and land revenue collected could not be ascertained.
- Policy, procedures and internal checks towards generation and realisation of revenue like forest, mines and minerals and taxes were not adequately documented and spelt out in the form of proper guidelines, orders or manual.

An internal audit wing was set up in KAAC and started functioning since 2 May 2014 with only one Audit Officer, posted on deputation basis, but could not carry out any checks except checking of deductions of forest royalty, Value Added Tax, Professional

Tax made by different DDOs under KAAC. Thus, internal control mechanism needs to be strengthened by the KAAC to make it more effective.

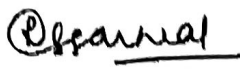
6 Conclusion

The audit of Accounts of KAAC for the period from 2011-12 to 2015-16 disclosed that:

- Compliance to Financial Rules and Regulations in the Council was poor which resulted in irregular expenditure.
- Fiscal management was inadequate which had led to substantial revenue leakages.
- Book keeping (accounting) was weak and required further strengthening. Many cases of mis-classification, discrepancies and lack of reconciliation with banks and treasury were noticed.


These issues need to be addressed and corrective measures taken by the KAAC in order to improve its functioning and compliance with Financial Rules.

Guwahati
The 28 August 2017


(Rashmi Aggarwal)
Accountant General (Audit), Assam

Countersigned

New Delhi
The 31 August 2017


(Shashi Kant Sharma)
Comptroller and Auditor General of India

Appendices

Appendix I
(Reference: Paragraph 2.2.1)
Statement showing inter year variation of total revenue receipt (District fund) during
2011-12 to 2015-16

(₹ in lakh)

Head of Accounts	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	Total from 2011-12 to 2015-16
1	2	3	4	5	6	7	(3 to 7)
Taxes on Income & Expenditure	152.49	420.04	392.48	335.83	635.32	304.92	2088.59
Land Revenue	25.88	71.33	72.60	49.07	73.47	58.74	325.21
Stamps and Registration	5.91	2.68	5.50	9.22	6.47	13.11	36.98
Other Administrative Services	62.50	43.33	45.54	33.60	44.99	43.89	211.35
Interest receipt	15.88	11.81	45.80	69.01	23.64	18.54	168.8
Public Health Sanitation & Water Supply	3.34	2.38	2.87	2.86	5.10	5.18	18.39
Fisheries	0.50	1.39	1.35	1.22	0.11	0.36	4.43
Forests	717.88	707.61	381.25	414.12	375.20	1179.60	3057.78
Mines & Minerals	83.05	68.17	54.33	30.90	12.25	0.00	165.65
Roads and Bridges	2.10	4.01	1.48	0.81	0.33	2.91	9.54
Roads and Transport Services	22.94	36.99	33.08	52.22	33.40	105.01	260.7
Stationery and Printing	0.00	0.00	0.24	0.02	0.03	0.04	0.33
Public Works	6.00	8.84	15.58	15.37	3.93	13.94	57.66
Other General Economic Services	258.86	302.37	328.14	750.85	473.31	868.80	2723.47
Miscellaneous Receipts	0.00	0.88	0.00	0.00	0.00	0.00	0.88
Total receipt	1357.33	1681.83	1380.24	1765.10	1687.55	2615.04	9129.76
Increase (+) decrease (-) compared to relevant previous year-₹ in lakh		(+)324.50	(-)301.59	(+)384.86	(-)77.55	(+)927.49	(+)1257.71
Percentage of variation		24	(-)18	28	(-)4	55	

Source: Revenue Receipts: Statement-5 of Annual Accounts, Capital Receipts: Statement-I of Annual Accounts and Deposit Fund: Statement-I of Annual Accounts

Appendix I(A)
(Reference: Paragraph 2.2.2)
Statement showing variation of total expenditure (District fund) during 2011-12 to 2015-16

Head of Accounts	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	Total from 2011-12 to 2015-16 (₹ in lakh)
1	2	3	4	5	6	7	(3 to 7)
Land Revenue	645.73	698.88	756.02	811.01	841.13	998.28	4751.05
Stamps and Registration	0.20	0.00	0.00	0.20	0.00	0.20	0.6
Minor Irrigation	0.00	0.00	4.53	0.00	10.00	0.00	14.53
Relief on Natural Calamities	0.00	0.00	0.00	0.15	0.90	3.95	5
Public Health & Water Supply	0.00	0.00	21.72	0.23	22.06	1.00	45.01
Education	856.11	1000.37	1016.82	1233.80	1248.18	13212.02	18567.3
Forests	818.76	1038.28	1186.55	1309.12	1702.20	1608.98	7663.89
Roads and Bridges	0.00	0.00	50.00	6.43	50.00	39.00	145.43
District Council Secretariat	76.07	86.44	102.48	115.63	107.99	174.03	662.64
Executive Members	62.74	221.65	141.13	48.88	70.46	110.23	655.09
Administration of Justice	4.20	1.62	8.48	32.46	18.12	28.91	93.79
Secretariat Central Services	520.86	558.29	590.48	663.44	748.65	882.59	3964.31
Pension & other Retirement Benefits	140.72	187.83	240.58	168.38	234.51	181.09	1153.11
Art & Culture	24.17	33.09	22.02	25.69	43.34	53.08	201.39
Urban Development	20.00	0.00	154.00	0.00	0.00	190.00	364
Information and Publicity	0.54	0.39	0.00	0.00	0.00	0.00	0.93
Social Security & Welfare	0.00	0.00	0.00	0.00	20.00	0.00	20
Roads and Transport Services	350.08	249.41	496.60	548.20	563.55	675.77	2883.61
Stationery and Printing	342.02	392.68	384.18	346.66	526.78	413.33	2405.65
Public Works	667.03	1015.25	643.33	722.50	1197.24	1282.40	5527.75
Other General Economic Services	65.46	65.24	70.30	68.38	79.41	102.51	451.3
Advances	34.69	50.00	60.00	64.61	65.00	0.00	274.3
Contributory Provident Fund	73.73	50.10	24.08	83.39	88.74	108.53	428.57
Capital account		230.00	255.39	308.00	308.00	360.00	1461.39
Debt		0.00	60.00	64.61	0	0	124.61
Loan & Advances		0.00	0.00	0.00	65.00	0.00	65
Total expenditure	4925.11	5879.52	6288.69	6621.77	8011.26	20425.90	52152.25
Increase (+) decrease (-) compared to relevant previous year- ₹ in lakh		(+)954.41	(+)409.17	(+)333.08	(+)1389.49	(+)12414.64	
Percentage		19	7	5	21	155	

Source: Revenue Expenditure: Statement-6 of Annual Accounts, Capital Expenditure: Statement-I of Annual Accounts and Deposit Fund: Statement-I of Annual Accounts

Appendix II
(Reference: Paragraph 2.2.2)
Statement showing head-wise variation of Expenditure during 2011-12 to 2015-16

(₹ in Lakhs)

Head of Accounts	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	Percentage of variation
1	Expenditure during 2010-11	Expenditure during 2011-12	Variation with 2010-11	Percentage of variation	Expenditure during 2012-13	Variation with 2011-12	Percentage of variation	Expenditure during 2013-14	Variation with 2012-13	Percentage of variation	Expenditure during 2014-15	Variation with 2013-14	Percentage of variation	Expenditure during 2015-16	Variation with 2014-15	Percentage of variation
Land Revenue	645.73	698.88	53.15	8	756.02	57.14	8	811.01	54.99	7	841.13	30.12	4	998.28	157.15	17
Stamps and Registration	0.20	0.00	-0.20	100	0.00	0.00	0	0.20	0.20	100	0.00	-0.20	100	0.20	0.20	100
Minor Irrigation	0.00	0.00	0.00	0	4.53	4.53	100	0.00	-4.53	100	10.00	10.00	100	10.00	-10.00	100
Relief on Natural Calamities	0.00	0.00	0.00	0	0.00	0.00	0	0.15	0.15	100	0.90	0.75	500	3.95	3.05	334
Public Health Sanitation & Water Supply	0.00	0.00	0.00	0	21.72	21.72	100	0.23	-21.49	99	22.06	21.83	9491	1.00	-21.06	95
Education	856.11	1000.37	144.26	17	1016.83	16.46	2	1233.80	216.97	21	1248.18	14.38	1	1321.02	11963.84	959
Fisheries	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
Forests	818.76	1038.28	219.52	27	1186.55	148.27	14	1309.12	122.57	10	1702.20	393.08	30	1608.98	-93.22	5
Roads and Bridges	0.00	0.00	0.00	0	50.00	50.00	100	6.43	-43.57	87	50.00	-43.57	678	39.00	-11.00	22
District Council Secretariat	76.07	86.44	10.37	14	102.48	16.04	19	115.63	13.15	13	107.99	-7.64	7	174.03	66.04	61
Executive Members	62.74	221.65	158.91	253	141.13	-80.52	36	48.88	-92.25	65	70.46	21.58	44	110.23	39.77	56
Administration of Justice	4.20	1.62	-2.58	61	8.48	6.86	423	32.46	23.98	283	18.12	-14.34	44	28.91	10.79	60
Secretariat Central Services	520.86	558.29	37.43	7	590.48	32.19	6	663.44	72.96	12	748.65	85.21	13	882.59	133.94	18
Pension & other Retirement Benefits	140.72	187.83	47.11	33	240.58	52.75	28	168.38	-72.20	30	234.51	66.13	39	181.09	-53.42	23
Art & Culture	24.17	33.09	8.92	37	22.02	-11.07	33	25.69	3.67	17	43.34	17.65	69	53.08	9.74	22
Urban Development	20.00	0.00	-20.00	100	154.00	154.00	100	0.00	-154.00	100	0.00	0.00	0	190.00	190.00	100
Information and Publicity	0.54	0.39	-0.15	28	0.00	-0.39	100	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
Social Security & Welfare	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	20.00	20.00	100	0.00	-20.00	100
Roads and Transport	350.08	249.41	-100.67	29	496.60	247.19	99	548.20	51.60	10	563.55	15.35	3	675.77	112.22	20
Stationery and Printing	342.02	392.68	50.66	15	384.18	-8.50	2	346.66	-37.52	10	526.78	180.12	52	413.33	-113.45	22
Public Works	667.03	1015.25	348.22	52	643.33	-371.92	37	722.50	79.17	12	1197.24	474.74	66	1282.40	85.16	7
Other General Economic Services	65.46	65.24	-0.22	0	70.30	5.06	8	68.38	-1.92	3	79.41	11.03	16	102.51	23.10	29

Sources: Revenue Expenditure (2011-12 to 2015-16): Statement-6 of Annual Accounts, Revenue Expenditure (2011-12 to 2015-16): Annexure-I to Annual Account, Capital Expenditure: Statement-I of Annual accounts

Appendix III
(Reference: Paragraph 2.3.1.1)
Statement showing significant decreases in revenue receipt over estimated budgetary provision during 2011-16

Year	Sl. No.	Head of A/cs	Estimated amount as per Budget (₹ in lakh)	Receipts as per Annual A/cs (₹ in lakh)	Excess (+)/ Shortfall (-) (₹ in lakh)	Percentage of Excess (+)/ Shortfall (-)
2011-12			90.00	2.68	-87.32	
	1	Stamps & Registration	300.00	0.00	-300.00	92
	2	Taxes on Vehicle	60.00	0.00	-60.00	100
	3	Printing & Stationary	80.00	8.84	-71.16	100
	4	Public Works	20.00	2.38	-17.62	89
	5	Public Health, Sanitation & Water Supply	200.00	36.99	-163.01	88
	6	Road & Road Transport	750.00	50.89	-699.11	82
		Total	80.00	5.50	-74.50	93
2012-13	1	Stamps & Registration	300.00	0.00	-300.00	100
	2	Taxes on Vehicle	50.00	0.24	-49.76	100
	3	Printing & Stationary	20.00	2.87	-17.13	86
	4	Public Health, Sanitation & Water Supply	195.00	33.08	-161.92	83
	5	Road & Road Transport	645.00	41.69	-603.31	
		Total	100.00	9.22	-90.78	91
2013-14	1	Stamps & Registration	300.00	0.00	-300.00	100
	2	Taxes on Vehicle	50.00	0.02	-49.98	100
	3	Printing & Stationary	20.00	2.86	-17.14	86
	4	Public Health, Sanitation & Water Supply	190.00	30.90	-159.10	84
	5	Mines & Minerals	660.00	43.00	-617.00	
		Total	100.00	6.47	-93.53	94
2014-15	1	Stamps & Registration	1600.00	0.00	-1600.00	100
	2	Taxes on Vehicle	10.00	0.03	-9.97	100
	3	Printing & Stationary	50.00	3.93	-46.07	92
	4	Public Works	2.00	0.11	-1.89	95
	5	Fisheries	150.00	12.25	-137.75	92
	6	Mines & Minerals	200.00	33.40	-166.60	83
	7	Road & Road Transport	2112.00	56.19	-2055.81	
		Total	325.00	58.74	-266.26	82
2015-16	1	Land Revenue	120.00	13.11	-106.89	89
	2	Stamps & Registration	2050.00	0.00	-2050.00	100
	3	Taxes on Vehicle	10.00	0.04	-9.96	100
	4	Printing & Stationary	5.00	0.36	-4.64	93
	5	Fisheries	150.00	0.00	-150.00	100
	6	Mines & Minerals	2660.00	72.25	-2587.75	
		Total				

Source: Budget and Annual Accounts

Appendix IV
(Reference: Paragraph 2.3.1.2)

Statement showing the significant increases in revenue receipt over estimated budgetary provision during 2011-16

Year	Sl. No.	Head of A/cs	Estimated amount as per Budget (₹ in lakh)	Receipts as per annual A/cs (₹ in lakh)	Excess (+)/ Shortfall (-) (₹ in lakh)	Percentage of Excess (+)/ Shortfall (-)
2011-12	1	Land Revenue	50.00	71.33	21.33	43
	2	Other Administrative Services	25.00	43.33	18.33	73
	3	Roads & Bridges	1.00	4.01	3.01	301
		Total	76.00	118.67	42.67	
2012-13	1	Interest Receipt	20.00	45.80	25.80	129
	2	Other Administrative Services	25.00	45.54	20.54	82
	3	Roads & Bridges	1.00	1.48	0.48	48
		Total	46.00	92.82	46.82	
2013-14	1	Interest Receipt	20.00	69.01	49.01	245
	2	Other General Economic Services	285.00	750.85	465.85	163
		Total	305.00	819.86	514.86	
2014-15	1	Interest Receipt	5.00	23.64	18.64	373
	2	Other General Economic Services	255.46	473.31	217.85	85
	3	Other Administrative Services	3.00	44.99	41.99	1400
		Total	263.46	541.94	278.48	
2015-16	1	Other General Economic Services	421.80	868.80	447.00	106
	2	Other Administrative Services	11.00	43.89	32.89	299
	3	Roads & Bridges	2.00	2.91	0.91	46
		Total	434.80	915.60	480.80	

Source: Budget and Annual Accounts

Appendix V

(Reference: Paragraph 2.3.2.1)

Statement showing decrease in revenue expenditure against estimated budgetary provision

Year	Sl. No.	Head of A/cs	Estimated amount as per Budget	Expenditure as per Annual A/cs	Excess (+)/ Shortfall (-)	Percentage of Shortfall
(₹ in lakh)						
2011-12	1	Autonomous Council	193.70	86.44	-107.26	
	2	Administration & Justice	20.60	1.62	-18.98	55
	3	Stamps & Registration	1.00	0.00	-1.00	92
	4	Education	8233.15	1000.37	-7232.78	100
	5	Art & Culture	120.50	33.09	-87.41	88
	6	Public Health & Sanitation	20.00	0.00	-20.00	73
	7	Urban Development	200.00	0.00	-200.00	100
	8	Information and Publicity	3.00	0.39	-2.61	100
	9	Relief on Natural Calamities	300.00	0.00	-300.00	87
	10	Minor Irrigation	10.00	0.00	-10.00	100
	11	Roads & Bridges	50.00	0.00	-50.00	100
Total			9151.95	1121.91	-8030.04	
2012-13	1	Administration & Justice	34.60	8.48	-26.12	75
	2	Stamps & Registration	1.00	0.00	-1.00	100
	3	Education	9652.70	1016.82	-8635.88	89
	4	Art & Culture	130.00	22.02	-107.98	83
	5	Social Security & Welfare	20.00	0.00	-20.00	100
	6	Relief on Natural Calamities	100.00	0.00	-100.00	100
	7	Minor Irrigation	10.00	4.53	-5.47	55
Total			9948.30	1051.85	-8896.45	
2013-14	1	Executive Members	169.00	48.88	-120.12	71
	2	Stamps & Registration	1.00	0.20	-0.80	80
	3	Pension & Retirement benefits	500.00	168.38	-331.62	66
	4	Education	9867.00	1233.80	-8633.20	88
	5	Art & Culture	82.50	25.69	-56.81	69
	6	Public Health & Sanitation	40.00	0.23	-39.77	99
	7	Urban Development	200.00	0.00	-200.00	100
	8	Social Security & Welfare	20.00	0.00	-20.00	100
	9	Relief on Natural Calamities	100.00	0.15	-99.85	100
	10	Other General Economic Services	170.80	68.38	-102.42	60
	11	Minor Irrigation	10.00	0.00	-10.00	100
	12	Roads & Bridges	50.00	6.43	-43.57	87
Total			11210.30	1552.14	-9658.16	
2014-15	1	Executive Members	177.29	70.46	-106.83	60
	2	Stamps & Registration	1.00	0.00	-1.00	100
	3	Pension & Retirement benefits	565.00	234.51	-330.49	58
	4	Education	11205.28	1248.18	-9957.10	89
	5	Art & Culture	88.51	43.34	-45.17	51
	6	Urban Development	200.00	0.00	-200.00	100
	7	Relief on Natural Calamities	100.00	0.90	-99.10	99
Total			12337.08	1597.39	-10739.69	
2015-16	1	Executive Members	234.00	110.23	-123.77	53
	2	Stamps & Registration	1.00	0.20	-0.80	80
	3	Pension & Retirement benefits	570.00	181.09	-388.91	68
	4	Public Health & Sanitation	40.00	1.00	-39.00	98
	5	Social Security & Welfare	20.00	0.00	-20.00	100
	6	Relief on Natural Calamities	100.00	3.95	-96.05	96
	7	Minor Irrigation	10.00	0.00	-10.00	100
Total			975.00	296.47	-678.53	

Source: Budget and Annual Accounts

Appendix-VI
(Reference: Paragraph 2.4.6)
Details of Bank Accounts maintained by KAAC with closing balances as on 31.03.2016

Sl. No.	Name of the Bank	Account No.	Type of Bank Account	Closing Balance as on 31 March 2016 (in ₹)
1	Industrial Devmnt, Bank of India	XXXXXXXXXXXXX456	Saving Bank	7,15,21,586
2	HDFC bank	XXXXXXXXXXXXX349	Saving Bank	1,18,70,007
3	Axis Bank	XXXXXXXXXXXXX565	Saving Bank	17,26,150
4	State Bank of India	XXXXXXXXXX867	Current Account	70,65,285
5	State Bank of India	XXXXXXXXXX430	Current Account	1,49,94,551
6	Axis Bank	XXXXXXXXXXXXX030	Current Account	4,26,92,177
7	ICICI Bank	XXXXXXXXXXXXX017	Current Account	8,45,89,395
8	HDFC Bank	XXXXXXXXXXXXX084	Current Account	2,21,37,778
9	Langpi Dehangi Rural Bank	XXXXXXXXXX541	Current Account	30,26,79,303
			Total	55,92,76,232

Source: Annual Accounts and Departmental Records

Appendix VII
(Reference: Para 2.6)
Erroneous and incomplete data/figures

Head of Account	Year	Opening Balance	Receipts	Disbursement	(₹ in lakh) Closing Balance
1	2	3	4	5	6
A. Loan and advances	2011-12	88.70	4.33	50.00	134.37
	2012-13				
	2013-14		13.07		13.07
	2014-15		24.48	65.00	278.03
	2015-16		50.77		
B. Loan to District Council Employees	2011-12				
	2012-13				
	2013-14				
	2014-15				
	2015-16				
C. Deposit not bearing interest Security Deposit	2011-12				
	2012-13				
	2013-14				
	2014-15				
	2015-16				
D. Deposit from State Govt for transferred items	2011-12		72123.40	68886.71	
	2012-13		87704.68	85023.37	
	2013-14		107792.52	105875.50	
	2014-15		158036.02	125296.23	
	2015-16		126345.58	120931.81	
E. Cash & Treasury Balance (Cash)	2011-12	89.49			117.18
	2012-13	117.18			120.18
	2013-14	120.18			153.84
	2014-15	153.84			136.70
	2015-16	136.70			178.04
F. Cash & Treasury Balance Treasury	2011-12	5582.63			5755.77
	2012-13	5755.77			6979.85
	2013-14	7286.84			5434.10
	2014-15	5434.10			35385.02
	2015-16	35385.02			33981.40

Source: Statement 7 of Annual Accounts

Appendix VIII
(Reference: Paragraph 3.1.5)
Short realisation of revenue against settlement of ETG/Markets etc.

(In ₹)					
Year	Sl. No	Name of ETG/Markets/ Ghat/Fishery	Settled value	Amount paid by the operator	Amount outstanding
1	2	3	4	5	6 (4-5)
SUPDT., TAXATION, KAAC, DIPHU					
2011-12	1	Borbheta ETG	60,100	48,167	11,933
2011-12	2	Beltola (Alubari) ETG	150,000	129,870	20,130
2011-12	3	Kakosang ETG	6,251	0	6,251
2011-12	4	Lahorijan NH 36 ETG	919,917	918,000	1,917
2011-12	5	Parokhowa ETG	1,865,000	1,836,000	29,000
2011-12	6	Ouguri ETG	60,000	54,000	6,000
2011-12	7	Baithalangso ETG	170,000	136,511	33,489
2011-12	8	Manja WLM	96,055	94,000	2,055
2011-12	9	Manja DLM	37,000	32,500	4,500
2011-12	10	Longnit WDLM	28,500	23,610	4,890
2011-12	11	Borlangphar WLM	21,370	16,985	4,385
2011-12	12	Dhansiri WLM	32,500	21,875	10,625
2011-12	13	Hantidandi WLM	6,001	4,857	1,144
2011-12	14	Centre DLM	15,100	5,100	10,000
2011-12	15	Phuloni DLM	25,000	21,000	4,000
2011-12	16	Dengaon DLM	62,000	51,340	10,660
2011-12	17	Dentaghat WLM	32,685	25,800	6,885
2011-12	18	Samelangso WLM	25,100	12,000	13,100
2011-12	19	Parokhowa WLM	46,200	35,600	10,600
2011-12	20	Dillai WLM	31,150	24,600	6,550
2011-12	21	Hidipi WLM	40,500	32,000	8,500
2011-12	22	Lahorijan NH 39 WLM	397,887	341,360	56,527
2011-12	23	Khatkhati WLM	125,000	103,415	21,585
2011-12	24	Sorihojan WLM	98,451	81,550	16,901
2011-12	25	Sorihojan DLM	150,000	135,220	14,780
2011-12	26	Balipothar WLM	78,896	63,730	15,166
2011-12	27	Balipothar DLM	38,600	31,590	7,010
2011-12	28	Japarajan WLM	50,749	42,940	7,809
2011-12	29	Silonijan DLM	70,000	65,300	4,700
2011-12	30	Borpathar WLM	171,000	141,400	29,600
2011-12	31	Dolamara WLM	16,000	13,300	2,700
2011-12	32	Chowkihol	5,551	4,551	1,000
2011-12	33	Old Lahorijan WLM	40,000	33,100	6,900
2011-12	34	Khatkhati Pucca field WLM	8,000	6,615	1,385
2011-12	35	Kolangapropar WLM	28,000	23,225	4,775
2011-12	36	kheroni Beat DLM	8,101	6,995	1,106
2011-12	37	Sildhubi WLM	38,500	31,900	6,600
2011-12	38	Satgaon WLM	60,250	49,900	10,350
2011-12	39	Satgaon DLM	63,550	54,775	8,775
2011-12	40	Zerikingding WLM	29,504	24,425	5,079
2011-12	41	Kheroni DLM	171,051	141,900	29,151

1	2	3	4	5	6 (4-5)
2011-12	42	Jengkhwa WLM	251,101	207,700	
2011-12	43	Jirimpachali WLM	88,501	73,230	43,401
2011-12	44	Borkok WLM	7,265	5,880	15,271
2011-12	45	Mailoo WLM	268,551	227,260	1,385
2011-12	46	Bhoksong WLM	65,000	55,000	41,291
2011-12	47	Tumpreng WLM	277,333	213,360	10,000
2011-12	48	Dhayangmukh WLM	261,700	223,010	63,973
2011-12	49	Lalmati ghat	16,000	13,380	38,690
2011-12	50	Siddhahi Ghat	91,150	83,350	2,620
2011-12		A. TOTAL	67,06,120	60,23,176	7,800
2012-13	1	Hollowkhuwa ETG	470,930	424,960	6,82,944
2012-13	2	Rangsali	64,700	30,000	45,970
2012-13	3	Manja DLM	39,150	36,550	34,700
2012-13	4	Borlangphar WLM	30,150	27,350	2,600
2012-13	5	Dhansiri WLM	40,200	37,881	2,800
2012-13	6	Centre WLM	45,500	30,000	2,319
2012-13	7	Dentaghat WLM	41,500	38,307	15,500
2012-13	8	Samelango WLM	30,000	28,275	3,193
2012-13	9	Hidipi WLM	41,280	38,000	1,725
2012-13	10	Laborijan NH 39 DLM	451,000	447,780	3,280
2012-13	11	Khatkhathi DLM	45,000	42,660	3,220
2012-13	12	Sarihojan WLM	120,000	115,400	2,340
2012-13	13	Sarihojan DLM	191,421	181,460	4,600
2012-13	14	Balipathar WLM	87,000	81,980	9,961
2012-13	15	Balipathar DLM	31,100	30,100	5,020
2012-13	16	Silonijan WLM	75,100	69,325	1,000
2012-13	17	Silonijan DLM	76,001	72,045	5,775
2012-13	18	Borpathar WLM	160,101	110,000	3,956
2012-13	19	Jirimpachali DLM	99,500	95,700	50,101
2012-13	20	Kolangapropar WLM	30,500	29,350	3,800
2012-13	21	Kheroni Chariali WLM	180,051	173,250	1,150
2012-13	22	Kheroni ghar WLM	200,892	193,165	6,801
2012-13	23	Mailoo WLM	267,200	256,925	7,727
2012-13	24	Satgaon WLM	91,111	87,545	10,275
2012-13	25	Satgaon DLM	94,214	89,096	3,566
2012-13	26	Zerikingding WLM	30,000	28,850	5,118
2012-13	27	Tumpreng WLM	165,200	155,675	1,150
		B. TOTAL	31,98,801	29,51,629	9,525
2013-14	1	Rajapathar WLM	77,999	60,000	2,47,172
		C. Total	77,999	60,000	17,999

1	2	3	4	5	6 (4-5)
OSD, TAXATION, KAAC, HAMREN					
2013-14	1	Nam-Taradubi ETG	4,000	0	4,000
2013-14	2	Dayanmukh DLM	2,670	0	2,670
2013-14	3	Kheroni Ghat WLM	200,000	110,000	90,000
2013-14	4	Amtereng WLM	80,260	60,000	20,260
2013-14	5	Dalimbari WLM	300	0	300
2013-14	6	Sildhubi Ghat	270,000	142,000	128,000
2013-14	7	Hongkram Ghat	16,600	0	16,600
2013-14	8	Mayurtup Ghat	500	0	500
2013-14	9	Tunpreng Beel/Fishery	9,033	0	9,033
2013-14	10	Borpani River Fishery	30,000	10,000	20,000
2013-14	11	Karbi Rongsepi CP	450	0	450
2013-14	12	Kharu Pindha CP	500	0	500
D. TOTAL			6,14,313	3,22,000	2,92,313
2014-15	1	Raniama ETG	2,050,300	946,300	1,104,000
2014-15	2	Amtereng WLM	86,152	40,000	46,152
2014-15	3	Jengkha DLM	8,300	0	8,300
2014-15	4	Kheroni Ghat WLM	185,000	121,000	64,000
2014-15	5	kheroni Beat DLM	9,000	6,800	2,200
2014-15	6	Sildhubi WLM	55,100	0	55,100
2014-15	7	Hongkram Ghat	35,000	0	35,000
2014-15	8	Sildhubi Ghat	95,100	0	95,100
E. TOTAL			25,23,952	11,14,100	14,09,852
2015-16	1	Dayanmukh ETG	4,000,005	2,000,005	2,000,000
2015-16	2	Baithalangso WLM	315,000	290,000	25,000
2015-16	3	Dayanmukh WLM	320,000	0	320,000
2015-16	4	Hongkram WLM	275,000	0	275,000
2015-16	5	Jengkha WLM	382,150	0	382,150
2015-16	6	Kolonga WLM	80,888	0	80,888
2015-16	7	Kheroni Ghat WLM	285,000	0	285,000
2015-16	8	Sildhubi WLM	150,000	0	150,000
2015-16	9	Tunpreng WLM	315,000	301,500	13,500
2015-16	10	Hongkram DLM	15,100	0	15,100
2015-16	11	Baithalangso DLM	70,777	0	70,777
2015-16	12	Sildhubi Ghat	284,100	0	284,100
2015-16	13	Borpani River Fishery	32,121	0	32,121
F. TOTAL			65,25,141	25,91,505	39,33,636
GROSS TOTAL (A+B+C+D+E+F)			1,96,46,326	1,30,62,410	65,83,916

Source: Records of Taxation Department

ETG: Entry Tax Gate

Markets- DLM: Daily Market;

WLM: Weekly Market

Appendix IX
(Reference: Paragraph 3.1.6)
Loss due to settlement at lowest rate than the previous year

Sl. No.	Name of ETG/Markets/ Ghat/Fishery	Settled value during		Loss in settlement (in ₹)
		2011-12	2012-13	
1	Bogijan ETG	20,111.00	19,711.00	
2	Rangsali ETG	81,151.00	64,700.00	400.00
3	Dayangmukh ETG	675,101.00	668,370.00	16,451.00
4	Tumpreng ETG	550,501.00	325,600.00	6,731.00
5	Dillai WLM	31,150.00	23,105.00	224,901.00
6	Khatkhati WLM	125,000.00	108,551.00	8,045.00
7	Borpothar WLM	171,000.00	160,101.00	16,449.00
8	Mailoo WLM	268,551.00	267,200.00	10,899.00
9	Tumpreng WLM	277,333.00	165,200.00	1,351.00
	TOTAL	21,99,898.00	18,02,538.00	112,133.00
				3,97,360.00
Sl. No.	Name of ETG/Markets/ Ghat/Fishery	Settled value during		Loss in settlement
		2012-13	2013-14	
1	Lahorijan NH 36 ETG	1,400,000.00	1,054,975.00	
2	Daldali WLM	25,991.00	24,000.00	345,025.00
3	Khatkhati DLM 7 days	45,000.00	40,100.00	1,991.00
4	Khatkhati Pucca field DLM	4,100.00	2,300.00	4,900.00
5	Kheroni Chariali DLM	10,051.00	6,951.00	1,800.00
6	Zirikinding DLM	7,501.00	6,050.00	3,100.00
7	Tumpreng DLM	13,500.00	11,170.00	1,451.00
8	Doyangmukh DLM	300,111.00	270,210.00	2,330.00
	TOTAL	18,06,254.00	14,15,756.00	29,901.00
				3,90,498.00
Sl. No.	Name of ETG/Markets/ Ghat/Fishery	Settled value during		Loss in settlement
		2013-14	2014-15	
1	Doyangmukh DLM	270,210.00	264,500.00	5,710.00
2	Raniama ETG	2,100,000.00	2,050,300.00	49,700.00
3	Tumpreng ETG	500,367.00	459,000.00	41,367.00
4	Jengkha WLM	301,050.00	290,100.00	10,950.00
5	Sildhubi Ghat	270,000.00	95,100.00	174,900.00
6	Jirim Pachali WLM	160,100.00	120,110.00	39,990.00
7	Kheroni Ghat WLM	200,000.00	185,000.00	15,000.00
8	Tumpreng WLM	247,845.00	231,000.00	16,845.00
	TOTAL	40,49,572.00	36,95,110.00	3,54,462.00
Sl. No.	Name of ETG/Markets/ Ghat/Fishery	Settled value during		Loss in settlement
		2014-15	2015-16	
1	Satgaon WLM	125,501.00	120,500.00	5,001.00
2	Hawraghat ETG	851,000.00	667,897.00	183,103.00
	TOTAL	9,76,501.00	7,88,397.00	1,88,104.00
	GRANT TOTAL	90,32,225.00	77,01,801.00	13,30,424.00

Source: Departmental Records

Appendix X
(Reference: Paragraph 3.1.6)
Loss due to non-settlement of ETG/Markets etc.

Year	Sl. No.	Name of ETG/Markets etc.	(in ₹) Last year Setteld value/ assessed value
2012-13	1	Amtereng WLM	78,668.00
2013-14	2	Hollowkhuwa ETG	470,930.00
	3	Rangsali ETG	64,700.00
	4	Kakosang ETG	4,876.00
2014-15	5	Rangsali ETG	48,620.00
	6	Kakosang ETG	6,251.00
	7	Rangagora ETG	3,000.00
	8	Balijan ETG	3,000.00
	9	Angjokpani ETG	2,000.00
	10	Parkup Pahar ETG	2,000.00
	11	Habepur ETG	2,000.00
	12	Ranima Forest Bazar WLM	5,000.00
	13	Mailoo WLM	268,417.00
	14	Mailoo DLM	10,498.00
2015-16	15	Umtili WLM	1,468.00
	16	Ranima Forest Bazar WLM	5,000.00
	17	Lumta WLM	2,000.00
	18	Mailoo DLM	10,498.00
		Total	9,88,926.00

Source: Departmental Records

Appendix XI

(Reference: Paragraph 3.3.3)

Statement showing year-wise details of procurement of English Medium Text Books and Karbi Text Books by the Primary Education Department, KAAC

Year	Allocation		AA No. and date	Amount	Name of the Supplier	Supply order No. and date	Name of the books supplied	Quantity supplied	Rate (₹)	Total Bill value	Bill No. & date	Vr. No. and date	Amount paid (₹ in lakhs)
	Plan	Non-plan											
2011-12	35.00	225.00	KAAC/PED-141/Pt-UKTB/ 2398 dtd 9.09.2011	46.27	Mrs. Ruplin Terangpi, Diphu	KAAC/PED/Karbi Text Book-7/1024 dated 12.09.2011	Lamachil-II Lamachil-II Key book of Hummili Lamachil-I Lamachil-I Hummili	34198 22525 3500 21012 35.25 25521	37.50 27.00 60.00 35.25 34.50 48.00	21.01	001 19.10.2011	Vr. 16 1.12.2011	21.01
			KAAC/PED/ Text Book-36/Pt-II/2496 dated 29.09.2011	186.48	M/S Chingtheer Printers, Diphu Nobel Publishers Pvt. Ltd., 846 Joshi Lane, Karol Bagh, New Delhi - 110005	KAAC/PED/ Karbi Text Book-3/Pt-I/1239 dated 30.09.2011	Science for beginner-1 Science for beginner-2 Science for beginner-3 Science for beginner-4 Fun to write No. 1-100 Fun Book of GK-1 Fun Book of GK-2 Fun Book of GK-3 Fun Book of GK-4 English Grammar-1 English Grammar-2 English Grammar-3 Learning Computer-1 Learning Computer-2 Learning Computer-3 Learning Computer-4 Social Study 1 Social Study 2 Social Study 3 Social Study 4 My English pre-primer Popular Rhymes-1 Draw and Colour-1 My English (printer) primer Popular Rhymes-2 School Mathematics Intro Draw and Colour-B Science with smile Book- D Write away cursive writing - C Write away cursive writing - 1 Draw and Colour-1 My Table book-1 Write away cursive writing - 2 Draw and Colour-2 My Table book-2 My Table book-3 My Table book-4 My Table book-4 Art Book Series 3 Art Book Series 4	9047 11762 8560 7828 11760 9047 11762 8560 7828 11762 8560 50 7828 9047 11762 8560 58 7828 9047 11762 8560 66 11760 11760 11760 10691 10691 10691 9047 9047 11762 11762 11762 8560 7828 8560 7828	60 64 66 68 39 55 55 55 55 50 54 56 57 58 59 61 61 66 22 36 32 40 36 70 32 65 40 35 35 35 35 35 35 35 35 60 60	28.51 34.85	599 31.10.2011 611 8.11.2011	Vr. 2 6.02.2012 -do-	25.66 31.36
					M/S Sun Flower Publishers Pvt. Ltd., 846 Joshi Lane, Karol Bagh, New Delhi - 110005	KAAC/PED/ Text Book-3/Pt-I/1240 dated 30.09.2011	Learning Computer-1 Learning Computer-2 Learning Computer-3 Learning Computer-4 Social Study 1 Social Study 2 Social Study 3 Social Study 4 My English pre-primer Popular Rhymes-1 Draw and Colour-1 My English (printer) primer Popular Rhymes-2 School Mathematics Intro Draw and Colour-B Science with smile Book- D Write away cursive writing - C Write away cursive writing - 1 Draw and Colour-1 My Table book-1 Write away cursive writing - 2 Draw and Colour-2 My Table book-2 My Table book-3 My Table book-4 My Table book-4 Art Book Series 3 Art Book Series 4	9047 11762 8560 7828 9047 11762 8560 66 11760 11760 11760 10691 10691 10691 9047 9047 11762 11762 11762 8560 7828 8560 7828	61 61 66 66 22 36 32 40 36 70 32 65 40 35 35 35 35 35 35 60 60	21.35	127 31.10.2011	Vr. 6 6.02.2012	19.22
					M/S Sun Beam Publishers Pvt. Ltd., 846 Joshi Lane, Karol Bagh, New Delhi - 110005	KAAC/PED/ Text Book-3/Pt-I/1240 dated 30.09.2011	Learning Computer-1 Learning Computer-2 Learning Computer-3 Learning Computer-4 Social Study 1 Social Study 2 Social Study 3 Social Study 4 My English pre-primer Popular Rhymes-1 Draw and Colour-1 My English (printer) primer Popular Rhymes-2 School Mathematics Intro Draw and Colour-B Science with smile Book- D Write away cursive writing - C Write away cursive writing - 1 Draw and Colour-1 My Table book-1 Write away cursive writing - 2 Draw and Colour-2 My Table book-2 My Table book-3 My Table book-4 My Table book-4 Art Book Series 3 Art Book Series 4	9047 11762 8560 7828 9047 11762 8560 66 11760 11760 11760 10691 10691 10691 9047 9047 11762 11762 11762 8560 7828 8560 7828	61 61 66 66 22 36 32 40 36 70 32 65 40 35 35 35 35 35 35 60 60	23.51	966 31.10.2011	Vr. 5 6.02.2012	21.16
					Sun Flower Publishers Ltd., 129 Pitam Pura, New Delhi - 110034	KAAC/PED/ Text Book-Pt-I/1239 (A) dated 30.09.2011	My English pre-primer Popular Rhymes-1 Draw and Colour-1 My English (printer) primer Popular Rhymes-2 School Mathematics Intro Draw and Colour-B Science with smile Book- D Write away cursive writing - C Write away cursive writing - 1 Draw and Colour-1 My Table book-1 Write away cursive writing - 2 Draw and Colour-2 My Table book-2 My Table book-3 My Table book-4 My Table book-4 Art Book Series 3 Art Book Series 4	11760 11760 11760 10691 10691 10691 9047 9047 11762 11762 11762 8560 7828 8560 7828	22 36 32 40 36 70 32 65 40 35 35 35 35 35 35 60 60	18.71	64 11.11.2011	Vr. 4 6.02.2012	16.90
					Papyrus Books & Beyond, Guwahati-781001	KAAC/PED/ Text Book-3/Pt-I/1238 (A) dt 30.09.11	My English pre-primer Popular Rhymes-1 Draw and Colour-1 My English (printer) primer Popular Rhymes-2 School Mathematics Intro Draw and Colour-B Science with smile Book- D Write away cursive writing - C Write away cursive writing - 1 Draw and Colour-1 My Table book-1 Write away cursive writing - 2 Draw and Colour-2 My Table book-2 My Table book-3 My Table book-4 My Table book-4 Art Book Series 3 Art Book Series 4	11760 11760 11760 10691 10691 10691 9047 9047 11762 11762 11762 8560 7828 8560 7828	22 36 32 40 36 70 32 65 40 35 35 35 35 35 35 60 60	25.30	65 11.11.2011	Vr. 4 6.02.2012	22.77
Total	35.00	225.00		232.75						24.42	63 11.11.2011	Vr. 4 6.02.2012	21.98
										9.83	NA	Vr. 3 6.02.2012	8.85
										232.75			214.17

[illegible]

Year	Allocation		AA No. and date	Amount	Name of the Supplier	Supply order No. and date	Name of the Books Supplied	Quantity supplied	Rate (₹)	Total Bill value	Bill No. & date	Vr. No. and date	Amount paid
	Plan	Non-plan											
2014-15	270.00	NIL	KAAC/PED-141/Pt-I/CTB/1402 (A) dtd 3.09.2011	42.67	Milong Offset Printing & Imaging, Diphu	KAAC/PED/Kurbi Text Book-7/4/150 dated 18.09.2014	Lanchilli-II Humili	30141 20612	37.50 40	19.55	661 20.11.2014	Vr. 24 31.12.2014	19.55
			KAAC/PED-186/Text Book /1565 (A) dated 14.10.2014	239.73	Sri Bonson Roungpi, Diphu	KAAC/PED/Kurbi Text Book-7/4/150 dated 18.09.2014	Lanchilli-I Lanchilli-II Lanchilli-III	24806 24135 22397	35.25 34.50 27.00	23.12	20 31.12.2014	Vr. 23 31.12.2014	23.12
						KAAC/PED/Text Book-3/Pt-III/4265 dated 15.10.2014	Drawing Book-1 Drawing Book-2 Drawing Book-3 Drawing Book-4 Drawing Book-5	10598 11042 9522 8744 8017	45 45 48 48 48	22.35	1 6.01.2015	Vr. 29 23.01.2015	20.12
					M/S Micro Print Process Pvt. Ltd., Plot No. 47, HSIIDC INDL Estate, Kundli, Sonapat, Haryana	KAAC/PED/Text Book-3/Pt-III/4263 dated 15.10.2014	Social Study I Social Study II	10598 11042	77 77	16.66	222 10.01.2015	Vr. 73 31.03.2015	15.00
					M/S SUN BEAM PUBLISHERS PVT. LTD., 846 JOSHI LANE, KAROL BAGH, NEW Delhi - 110005	KAAC/PED/Text Book-3/Pt-III/4264 dated 15.10.2014	Science With Smile Book- O School Mathematics Intro My English Pre-Primer - A My English Pre-Primer - B Cursive Writing - 2 English Grammar 3 English Grammar 1 Science With Smile Book- 1 Science For Beginner 2 Draw And Colour-A Draw And Colour-B Cursive Writing - 1 Cursive Writing - C Learning Computer-1 Learning Computer-2 Learning Computer-3 Learning Computer-4 Learning Computer-5 Popular Rhymes-1 Popular Rhymes-2 Fun Book Knowledge-1 Fun Book Knowledge-2 Fun Book Knowledge-3 Fun Book Knowledge-4 Fun Book Knowledge-5 My Table Books-1 My Table Books-2 My Table Books-3 My Table Books-4 English Grammar 2 Fun To Write No. 1-100	12405 12405 14265 12405 11042 68 65 72 74 50 50 45 50 10598 10598 67 68 73 74 74 8017 48 48 65 65 65 65 65 44 44 45 45 9522 14265	85 88 32 50 45 68 65 72 74 50 50 45 50 50 67 68 73 74 74 74 48 48 65 65 65 65 65 44 44 45 45 9522 14265	84.22 52.97 63.07	788 10.01.2015 787 10.01.2015 786 10.01.2015	Vr. 72 31.03.2015 Vr. 72 31.03.2015 Vr. 72 31.03.2015	75.80 47.67 56.76
Total	270.00			282.40						281.57			258.02

Appendix XII
(Reference: Paragraph 3.3.4)

Statement showing the list of works executed by KAAC without inviting tenders

Sl. No.	Name of the work	AA No. and date	Amount (₹)
1.	Construction of retaining wall cum drain at staff quarter No.-C-79 occupied by Sri Pankaj Medhi, (O/Peon) at council colony, Diphu.	KAAC/W-370/2011-2012/380 dtd. 2.11.2011	671000
2.	Construction of retaining wall cum drain at staff quarter Sri Raghu Nath Das,(Helper) at council Colony, Diphu.	KAAC/W-370/2011-2012/380 dtd. 2.11.2011	207000
3.	repairing/ renovation of Mondal staff quarter 1 and 2 Silonijan Circle Office under Deopani constituency	KAAC/W-388/2011-2012/386 dtd. 6.12.2011	426000
4.	Repair/renovation of 4 th grade staff quarter occupied by Sri Sarsen Engti, Gangman at Council Colony, Diphu	KAAC/W-364/2011-2012/440 dtd. 3.11.2011	188000
5.	Repair/renovation of 4 th grade staff quarter occupied by Sri Lingki Engti at Council Colony, Diphu	KAAC/W-364/2011-2012/440 dtd. 3.11.2011	215000
6.	Repair/renovation of 4 th grade staff quarter occupied by Sri Dhonsing Teron, Driver at Council Colony, Diphu	KAAC/W-364/2011-2012/440 dtd. 3.11.2011	209000
7.	Repair/renovation of 4 th grade staff quarter occupied by Sri Augustin Hanse, Gangman at Council Colony, Diphu	KAAC/W-364/2011-2012/440 dtd. 3.11.2011	195000
8.	Repairing of 4 th grade staff quarter occupied by Sri Gopal Sharma, Gangman at Council Colony, Diphu	KAAC/W-364/2011-2012/440 dtd. 3.11.2011	187500
9.	Repairing of 4 th grade staff quarter occupied by Sri Sarsen Krishna Sharma, Gangman at Council Colony, Diphu	KAAC/W-364/2011-2012/440 dtd. 3.11.2011	178500
10.	Repairing of the official residence of Sri Wophong Rongphar, Joint Secretary at Council Colony, Diphu	KAAC/W-365/2011-2012/468 dtd. 5.12.2011	382400
11.	Construction of ran dame rubble masonry retaining wall and 2 Nos. of HP culvert (120 CM dia) at Rongchedon Ward No. VI near DAV School	KAAC/W-366/2011-12/488 dtd. 5.12.2011	1100000
12.	Construction of RCC ring well at the quarter No. 146 at Council Colony, Diphu	KAAC/W-398/2011-12/555 dtd. 14.12.2011	107000
13.	Repair/renovation of 4 th grade barrack occupied by Sri Nidhir Das, Driver and Sri Sanoy Timung, O/P at Council Colony.	KAAC/W-400/2011-12/510 dtd. 15.12.2011	357000
14.	Repairing and renovation of staff quarter occupied by Sri Kieng Rongpi, LDA at Council Colony, Diphu	KAAC/W-316/Pt.2010-11/534 dtd. 9.12.2011	226000
15.	Construction of H.P. Culvert at Loringthopi cremation ground	KAAC/W-379/2011-12/455 dtd. 2.12.2011	1921247
16.	Construction of approach road at Loringthopi cremation ground		
17.	Construction of waiting shed at Loringthopi cremation ground		
18.	Providing iron gate one unit at Loringthopi cremation ground		
19.	Constn. of brick boundary wall at Loringthopi cremation ground		
20.	Repairing and renovation of office quarter occupied by Smti Junai Teronpi LDA at Council Colony, Diphu	KAAC/W-409/2011-12/602 dtd. 12.01.2012	435900
21.	Construction of retaining wall cum boundary wall at Council Colony behind Taxation Branch, Diphu	KAAC/W-384/2011-12/479 dtd. 6.12.2011	406000
22.	Repair /renovation of 4 th grade Mondal Barrack of KAAC, Diphu	KAAC/W-380/2011-12/426 dtd. 3.11.2011	235000
23.	Construction of retaining wall at Council backside of staff quarter of Smti Malika Borman, LDA	KAAC/W-394/2011-12/585 dtd. 28.12.2011	327000

Sl. No.	Name of the work	AA No. and date	Amount (₹)
24.	Repairing/colouring of VIP quarter No. A-3 being occupied by Sri Joyram Engleng, CEM, KAAC, Diphu	KAAC/W-383/2011-12/531 dtd. 9.12.2011	300000
25.	Repairing and renovation of staff quarter occupied by Smti Ratna Hansepi LDA at Council Colony, Diphu	KAAC/W-393/2011-12/548 dtd. 13.12.2011	173900
26.	Construction of retaining wall, S/I/bathroom and groundwater tank to the staff quarter occupied by Sri Obeth Rengma, LDA at Council Colony, Diphu	KAAC/W-401/2011-12/550 dtd. 13.12.2011	203000
27.	Renovation of 4 th grade quarter occupied by N. Kotoky, IJDP quarter No. C-55 at Council Colony, Diphu	KAAC/W-376/2011-12/377 dtd. 1.11.2011	233000
28.	Repairing of 4 th grade staff quarter occupied by Sri Kensing Taro, KAAC Colony, Diphu	KAAC/W-405/2011-12/563 dtd. 15.12.2011	195000
29.	Construction of 4 th grade staff quarter occupied by Sri Longsing Hanse, office peon at Council Colony, Diphu	KAAC/W-370/2011-12/419 dtd. 2.04.2011	311000
30.	Renovation of KAAC canteen, Water supply connection to old secretariat building and rewiring of internal electrification of KAAC canteen	KAAC/W-338/2011-12/510 dtd. 24.10.2011	241000
31.	Construction of boundary wall and chain link fencing in front side of ARO office at Donkamukam	KAAC/W-352/2011-12/383 dtd. 2.11.2011	936500
32.	Repairing/renovation of staff quarter occupied by Sri Biju Teron, S.A. at Council Colony, Diphu	KAAC/W-396/2011-12/515 dtd. 8.12.2011	423700
Total			1,09,91,647

Source: Departmental Records

Appendix XIII
(Reference: Paragraph 4.7)

Inadmissible expenditure and excess payment to contractor in execution of Construction of Medical Inspector Bunglow (IB) at Parakhowa.

(Amount in ₹)

Sl.	Quantity.	Rate (₹)	Amount (2x3)	Amount as per bill	Difference (4-5)
1	2	3	4	5	6
20/7.3.2	356.76	2762.30	985478.15	985548.00	-69.85
21/5.7.1.2	115.50	1545.91	178552.61	178553.00	-0.39
22/5.11.1	38.45	1604.50	61693.03	61693.00	0.03
23/5.7.2.1	459.60	1300.00	597480.00	597480.00	0.00
24/5.7.34	625.00	1234.83	771768.75	771769.00	-0.25
25/13.3.2	1381.30	52.10	71965.73	71966.00	-0.27
26/13.4.7	1381.30	76.99	106346.29	106269.00	77.29
27/13.6.3	225.45	36.90	8319.11	8320.00	-0.90
28/13.6.5	225.40	73.00	16454.20	16460.00	-5.80
29/24.1.1	15.00	9028.75	135431.25	135431.00	0.25
			2933489.10	2933489.00	0.10
30/1.2	7.00	8492.71	59448.97	59449.00	-0.03
31/1.6	7.00	11663.71	81645.97	81646.00	-0.03
32/1.1.3	6.00	11287.46	67724.76	67725.00	-0.24
33/3.1.1	60.00	516.70	31002.00	31002.00	0.00
	300.00	379.37	113811.00	113811.00	0.00
	360.00	318.03	114490.80	114509.00	-18.20
34/5.4.2	5.00	13685.05	68425.25	68425.00	0.25
35/1.1	18.00	502.00	9036.00	9036.00	0.00
	21.00	741.00	15561.00	15561.00	0.00
	32.00	1037.00	33184.00	33184.00	0.00
36/1.2	8.00	882.00	7056.00	7056.00	0.00
37/1.3	2.00	1448.00	2896.00	2890.00	6.00
	2.00	2069.00	4138.00	4138.00	0.00
38/1.11	10.00	138.00	1380.00	1350.00	30.00
39/1.7	990.00	98.00	97020.00	97020.00	0.00
40/1.8	720.00	146.00	105120.00	105120.00	0.00
			811939.75	811922.00	17.75
	270.00	192.00	51840.00	51840.00	0.00
	360.00	376.00	135360.00	135360.00	0.00
41/11.10	16.00	55.00	880.00	880.00	0.00
42/11.26	16.00	227.00	3632.00	3632.00	0.00
43/27.1	20.00	2377.10	47542.00	47540.00	2.00
44/27.2	3.00	1738.10	5214.30	5214.10	0.20
45/23.1	32.00	697.00	22304.00	22304.00	0.00
46/27.6	20.00	144.00	2880.00	2880.00	0.00
47/22.7	1.00	5431.00	5431.00	5431.00	0.00
			275083.30	275081.10	2.20
48/22.1.2	1.00	2804.00	2804.00	2804.00	0.00
49/22.16	18.00	104.00	1872.00	1872.00	0.00
50/22.32	360.00	29.00	10440.00	10440.00	0.00
51/15.3	2.00	1140.00	2280.00	2280.00	0.00
52/16.31	12.00	550.00	6600.00	6600.00	0.00
	3.00	779.00	2337.00	2337.00	0.00
53/5.1.7	55.00	19.00	1045.00	1045.00	0.00
54/26.3	4.00	33552.10	134208.40	134208.00	0.40
55/32.1	180.00	308.00	55440.00	55440.00	0.00
	55.00	327.00	17985.00	17985.00	0.00

1	2	3	4	5	6
	356.17	491.91	175203.58	175204.00	-0.42
56/2.1.2	48.19	181.79	8760.46	8770.00	-9.54
57/2.1.3	52.88	665.72	35203.27	35202.00	1.27
58/19.2	441.77	1208.50	533879.05	533879.00	0.04
59/22.3.1			988057.76	988066.00	-8.24
	68.18	1410.90	96192.34	96192.00	0.34
60/25.12	200.00	621.79	124358.00	124358.00	0.00
61/25.1	102.84	368.71	37918.14	37918.00	0.14
62/4.1.1	180.00	101.30	18234.00	18241.00	-7.00
63/10.2	34.83	653.01	22744.34	22770.00	-25.66
64/4.1.7	180.00	101.34	18241.20	18741.00	-499.80
65/10.2	0.75	56388.61	42235.07	42235.00	0.07
66/9.1.2	102.84	510.16	52464.85	52455.00	9.85
67/5.1.5	16.20	4623.57	74901.83	74901.00	0.83
68/9.9.2			487289.77	487811.00	-521.23
	69.74	167.05	11650.07	11650.00	0.07
69/6.2.4	80.00	1093.00	87440.00	87443.00	-3.00
70/19.14	1890.00	210.20	397278.00	397278.00	0.00
71/1.4			496368.07	496371.00	-2.93
		G. Total	5992227.75	5992740.10	-512.35

G. Total as per bill	Excess payment (6289353-5992228)
₹62,89,353	₹2,97,125

Source: Departmental Records



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