



REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

**FOR THE YEAR ENDED
31 MARCH 2018**

**BODOLAND TERRITORIAL COUNCIL
KOKRAJHAR, 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. It relates mainly to the issues arising from the audit of the Annual Accounts as also of the transactions of for the year 2017-18.

2. This Report contains four Chapters and the first of which deals with the Constitution of the Bodoland Territorial Council (BTC), Kokrajhar, Assam, the rules for the management of the District Fund and maintenance of accounts by the District Council. Chapter-II depicts Autonomous District Council Fund position. Chapter-III deals with the Comments on Accounts and Chapter-IV deals with compliance audit observations made during test-audit of transactions of the Secretariat of BTC including DDOs of entrusted departments for the year 2017-18 and those which came to notice in earlier years but not dealt with in previous Reports. The Compliance audit observations on the DDOs of entrusted departments under the Council are also reported separately through the C&AG's Report from time to time, and through Inspection Reports.

OVERVIEW

OVERVIEW

This Report contains four Chapters. Chapter-I provide a background on the formation of the Autonomous District Council, rules for the management of the District Fund and relevant Constitutional provisions on maintenance of Accounts. Chapter-II gives an overview on the financial position of the Council and budgetary process during the year. Chapter-III deals with audit comments on annual accounts of the Council for the year 2017-18 and Chapter-IV of the Report deals with the audit findings pertaining to transaction audit of the Council.

Internal Control

An evaluation of internal control system in the Council revealed that internal control mechanism was weak as evident from persistent irregularities like non- maintenance of the staff positions under its jurisdiction, discrepancy of figures between the figures reported in its Annual Accounts with that of Treasury records, non- deposit of revenue in the Treasury, non-maintenance of Head of Account-wise/Grant-wise opening and closing balances, incurring of unfruitful expenditure, payment towards work not actually executed, lack of internal coordination among different departments, of liability, excess/avoidable expenditures *etc.*, highlighted in the Inspection Reports issued separately. Weak internal control is fraught with risks of fraud, misappropriation and financial irregularities, which remain undetected.

A synopsis of the important findings contained in the Report is presented below:

2. Autonomous District Council Fund

- BTC deviates both from C&AG's prescribed Chart of Accounts as well List of Major and Minor Heads followed by Union and State Government in preparation of the Council budget. Further, BTC also do not include unspent balance of previous year in the Entrusted Budget.

(Paragraph 2.1.2)
- Bulk of the activities (Approximately 97 *per cent*) undertaken by BTC during 2017-18 was from the funds provided by the State Government.

(Paragraph 2.2.1)
- BTC maintains only consolidated opening and closing balances without Head/Grant-wise details. Thus, there was no assurance that the expenditure was incurred for the purpose for which it was sanctioned.

(Paragraph 2.2.5)
- Budgetary exercise of the Council was not realistic during 2017-18. There was a wide variation between the Head of account wise Budget estimates and actual receipts ranging between minus 96 and 1,100 *per cent* during 2017-18.

(Paragraph 2.3)

Recommendations

Council should include anticipated unspent balances in the entrusted budget document of the succeeding financial year as envisaged in the Assam Budget Manual.

Council may ensure adoption of C&AG's prescribed Chart of Accounts in its Normal Budget for better depiction/disclosure in its Annual Accounts.

Council may disclose Grant-wise Head-wise breakup of consolidated opening and closing balances in the Annual Accounts to provide assurance that the expenditure incurred was for the purpose it was sanctioned.

3 Audit of Annual Accounts

- Rule 22(1) of BTC Fund Rules, 2012 requires revenue receipts from its own source including assistance by the state government, and corresponding expenditures therefrom to be shown under Part-I District Fund, while funds received from State budget for entrusted functions and expenditure incurred therefrom are to be shown under Part-II Deposit Fund instead of C&AG's prescribed format which is Part-I (District Fund) and also as per Rule 19 (1) of the BTC Fund Rules, 2012 leading to internal inconsistency within the same Rules.

(Paragraph 3.2.1)

- The Annual Accounts of BTC depict 'NIL' expenditure towards Capital Outlay while the Appropriation Accounts of Grants 78 shows BTC had incurred an expenditure of ₹ 432.48 crore towards Capital expenditure.

(Paragraph 3.2.3 b)

- The Annual Accounts of BTC for the year 2017-18 lack completeness and comparability as both Statement 5 showing details of revenue and Statement 6 showing details of expenditure provide insufficient information *vis-à-vis* the prescribed Forms of Account.

(Paragraph 3.2.3 f)

- In violation of the provision of its Fund Rules, the entire receipts of ₹ 6.04 crore received by BTC during 2017-18 under Article 275 (1) was irregularly parked outside the PDA in bank account and an expenditure of ₹ 3.97 crore was incurred therefrom. The entire transactions were also not accounted in the Annual Accounts.

(Paragraph 3.3.2.2)

- Discrepancy between the figures reported in the Annual Accounts and Treasury records was noticed which could not be explained by BTC due to non-reconciliation of figures of its own records with that of the figures maintained by Kokrajhar Treasury. This deficiency persisted despite being pointed out in previous Audit reports.

(Paragraph 3.4)

Recommendations

Council should compile its Annual Accounts following C&AG's prescribed guidelines for greater accountability and for proper disclosure.

Council should periodically reconcile its expenditure figures with PAG (A&E) and the Treasury Officer, Kokrajhar to ensure complete disclosure in its Annual Accounts.

4. Compliance Audit Observations

- BTC incurred extra expenditure on land acquisition for establishment of Green Field Helipad in adjoining areas of BTC Secretariat due to rejection of lower rate/ value of land in May 2017 and acceptance of higher rate just after five months in December 2017 causing financial loss of ₹ 16.82 crore to BTC.

(Paragraph 4.1)

- Leasing out the Agro Processing Park at Lalpool to a lessee by the EE, Agriculture, Kokrajhar without ensuring his capability to run the plant has resulted the plant remained idled for more than four years and the delay in making the project operational resulted in expenditure of ₹ 8.75 crore remained unfruitful for more than four years.

(Paragraph 4.2)

- BTC made payment of ₹ 58.07 lakh towards the works where actual execution was doubtful.

(Paragraph 4.3)

- Director of Agriculture, BTC under Rashtriya Krishi Vikash Yojana (RKVY) issue supply orders to local supplier for supply of 1,375 quintal of two varieties of hybrid maize seeds (PAC-740 and HQPM-1) without indicating the variety wise quantity required. Further, the rate of both the above varieties accepted was for ₹ 18,020 per quintal (₹ 17,000 plus six per cent VAT) based on old rate for the variety PAC-740 procured during 2016-17 without inviting any tender or ascertaining the prevailing market rate or from the existing Government sources. This resulted BTC to incur an avoidable extra expenditure of ₹ 1.23 crore on procurement of HQPM-1 variety of maize.

(Paragraph 4.4)

Recommendations

Council needs to investigate and fix responsibility for allowing payment of higher value of land to private landowners causing financial loss to BTC.

Council should initiate steps to urgently operationalise Integrated Agro-Processing Park and ensure achievement of the intended objectives of the project.

Council may issue strict instructions to clearly prescribe the role and responsibilities of the Purchase Committee, and the Executives to avoid excess expenditures and over payment, irregular expenditure, etc.

CHAPTER-I

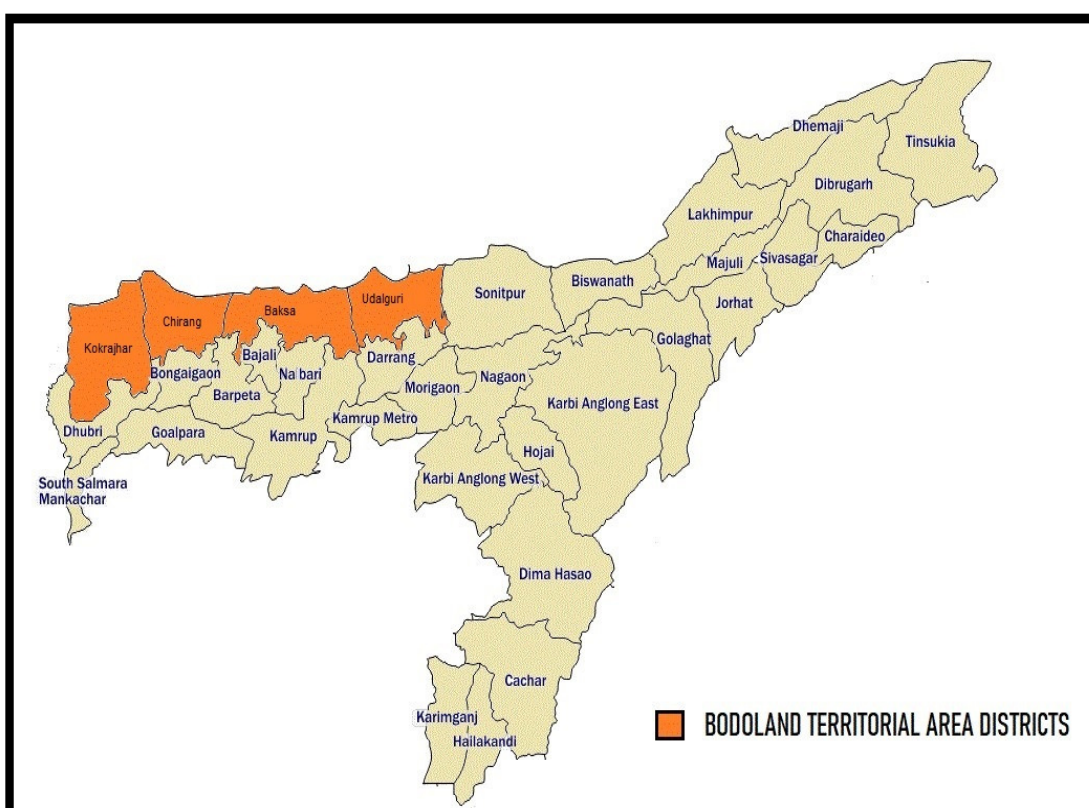
Constitution, Rules and Maintenance of Accounts

Chapter-I

Constitution, Rules and Maintenance of Accounts

1.1 Profile of Bodoland Territorial Council

Bodoland Territorial Council (BTC) is an Autonomous Council in Assam established in pursuance of a Memorandum of Settlement (MoS)¹ amongst Government of India, Government of Assam and Bodo Liberation Tigers. The BTC was set up on 05 December 2003 in terms of an amendment² to the Sixth Schedule of the Constitution of India. The BTC encompasses 8,821.68 sq.km of area comprising four districts of the State (about 11.25 per cent of total area of Assam).



As per the amendment to the Sixth Schedule, the Council would have a maximum of 46 members, of whom, 40 are elected through adult suffrage, while six members are nominated by the Governor of Assam. Out of the 40 elected seats, thirty are reserved for Scheduled Tribes, five for non-tribal communities, five open for all communities. The nominated members are to be selected from amongst the unrepresented communities from the BTC area, of which at least two should be women.

The Sixth Schedule to the Constitution provides for administration of specified tribal areas by constituting a District/ Regional Council for each autonomous district/ region with powers to make laws on matters listed in paragraph 3(1) of the Sixth

¹ MOS of 10 February 2003 reached amongst Government of India, Government of Assam and Bodo Liberation Tigers

² The Sixth Schedule to the Constitution (Amendment) Act, 2003.

Schedule, mainly in respect of allotment, occupation, use of land, management of forests (other than reserved forests), use of any canal or watercourse for agriculture, regulation of the practice of 'Jhum' or other forms of shifting cultivation, establishment of village or town committees or councils and their powers, village or town administration, public health and sanitation and inheritance of property. Further, in terms of Paragraph 3B³ of the Sixth schedule, the BTC was vested with additional powers to make laws on 40 subjects (*Appendix-I*) as specified under serial (i) to (xl) in the Schedule *ibid*.

In terms of paragraph 6(1) of the Sixth Schedule, the Councils have the powers to establish, construct or manage primary schools, dispensaries, markets, cattle pounds, ferries, fisheries, roads, road transport and waterways in the respective autonomous districts. The BTC also has the powers to assess, levy and collect within Bodoland Territorial Area District (BTAD), taxes on land and buildings, professions, trades, employments, taxes on animals, vehicles and boats, the entry of goods into a market for sale therein, and tolls on passengers and goods carried by ferries, and taxes for maintenance of schools, dispensaries or roads, *etc.*, as listed in paragraph 8 of the Sixth Schedule.

In order to enable the BTC to exercise the above powers, the State Government resolved (31 October 2003) to extend the former's executive powers and delegated/entrusted functions in respect of 39 out of 40 subjects (except relief and rehabilitation). Accordingly, administrative procedure/modalities were framed (16 October 2004) by Government of Assam in consultation with the BTC under which Plan funds would be made available as advance, primarily against Grant No. 78 of the State budget, for BTC to incur expenditure on 39 subjects. As a part of this administrative arrangement, BTC is required to render monthly detailed accounts to the Accountant General (Accounts and Entitlements) for adjustment of such advance of funds provided for through State Budget. It was also provided for in the administrative procedure⁴ that the State Government would decide the modalities for transfer of other Plan (Schemes/ Programmes) and Non-Plan funds to the BTC.

However, such procedure/ modalities are yet to be framed as on the date of submission (June 2020) of accounts for the year 2017-18 by the BTC to Accountant General.

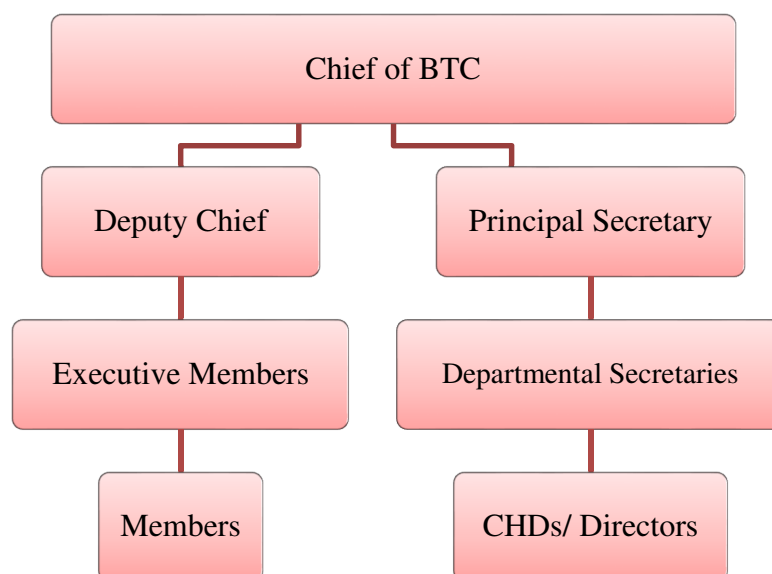
1.2 Organisational structure of BTC Secretariat

The BTC Secretariat was headed by the Principal Secretary, BTC, Kokrajhar who also functioned as the Drawing and Disbursing Officer (DDO) of the Council. Departmental Secretaries and Council Heads of Departments (CHD) cum Directors of different departments, assisted the Principal Secretary in carrying out the departmental activities. There were 37 CHDs along with respective subordinate DDOs at field level to carry out the functions of BTC.

³ Included vide Sixth Schedule to the Constitution (Amendment) Act, 2003.

⁴ Office Memorandum dated 16 October 2004.

The structure of BTC administration is given in the organogram below:



1.2.1 Human Resource

As per Rule 155 of the BTC Fund Rules, 2012 in April every year, a detailed statement of the permanent establishment existing on 1 April shall be prepared in prescribed form and kept on record in the Council Office.

Audit observed that BTC did not prepare the detailed statement of its staff as mandated by the BTC Fund Rules as of March 2018.

BTC (May 2022) reported that Sanctioned Strength (SS) of BTC Secretariat was 565 (Government Sanctioned post: 246 and Council Sanctioned post: 319) against which Persons-in-position (PIP) during 2017-18 was 493, indicating a shortfall of 72. Copies of Government/Council orders pertaining to the actual SS to ascertain the authority were not provided to audit. Moreover, BTC Secretariat did not maintain PIP *vis-à-vis* SS for various categories of staff of the entrusted departments. Due to failure of the BTC to provide the information despite specifically as called for, Audit could not verify the actual staff position of BTC.

1.3 Rules for the Management of District Fund

As per Paragraph 7(2) of the Sixth Schedule, the Governor may make rules for the management of the District Fund detailing the procedure for payment of money into the said fund, withdrawal of moneys therefrom and the custody of moneys therein. In keeping with this, the Bodoland Territorial Council Fund Rules, 2012 was framed and notified in September 2012.

1.4 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 (C&AG). The approved format *inter-alia* provides for two divisions of the accounts, 'Part-I District Fund' and 'Part-II

Deposit Fund'. The Fund, as prescribed under paragraph 7(1) of the Sixth Schedule to the Constitution is maintained in the Kokrajhar Treasury, as the PDA of BTC.

The accounts and records of the Principal Secretary, BTC, Kokrajhar are test audited by C&AG of India under Paragraph 7(4) of the Sixth Schedule. BTC submitted their Annual Accounts in the approved format for the year 2017-18 in June 2020 with a delay of 28 months appending Annexures disclosing Head of Account-wise receipts and disbursements pertaining to funds transferred to BTC by the State Government. Audit of Annual Accounts along with the transactions of the Council for the year 2017-18 was conducted from 22 February 2021 to 07 May 2021.

Result of audit of Annual Accounts for the year 2017-18 and test-check of the transactions of the Council during the year 2017-18 have been presented in Chapter-II to Chapter-IV of this Report.

1.5 Internal Control

For efficient management of any organization, an effective internal control mechanism should be in place to ensure that proper checks and procedures are exercised for effective discharge of its mandate, reliability of its financial reporting and compliance with applicable laws and regulations to avoid/minimise errors, detect and prevent instances of possible misappropriation, irregular payment, *etc.* As part of internal control, effective internal audit arrangement should be in place to ensure compliance with the provisions of the Financial Rules and Regulations.

Audit observed that there was no internal audit wing in BTC during 2017-18. Further, evaluation of internal control system in the Council revealed that internal control mechanism was weak as evident from the persistent irregularities such as discrepancies in cash balances as per annual accounts with that of Treasury records, non-deposit of revenue in the Treasury, non-disclosure of Head of Account-wise and fund-wise opening and closing balances, incurring of excess expenditure over fund received/unfruitful expenditure, failure to collect own revenue, lack of internal coordination among different departments, irregular submission of utilisation certificate, creation of liability, excess/avoidable expenditures, *etc.*, highlighted in the Inspection Reports issued separately. A few such instances are discussed in the succeeding Chapters. Weak internal control is fraught with risks of fraud, misappropriation and financial irregularities, which might remain undetected.

Thus, the Council may establish an Internal Audit Wing to strengthen the internal control system for better management of its affairs.

1.6 Recommendations

- *The Council should maintain detailed statement of sanctioned strength and persons-in-position for all the cadres for better human resource management.*
- *Council may ensure timely submission of Annual Accounts to the Accountant General as per the prescribed timeline; and*

- *The BTC needs to strengthen its internal control mechanism, to reduce deficiencies in its financial management and to prevent possible frauds and misappropriation of funds.*

CHAPTER-II

Autonomous District Council Fund

Chapter-II

Autonomous District Council Fund

2.1 Introduction to District Fund

Paragraph 7 of Sixth Schedule to the Constitution of India provides for a District Fund for each autonomous region and a Regional Fund to which shall be credited all moneys received by the District Council for that district and the Regional Council for that region in the course of the administration of such district or region respectively in accordance with the provisions of the Constitution. The BTC Fund was constituted under the provisions of Sub-Paragraph (I) of Paragraph 7 of the Sixth Schedule to which shall be credited all moneys received by the BTC in the course of the administration of BTAD in accordance with the provisions of the Constitution. The fund is maintained as Deposit Account (8443-Civil Deposit) in the Kokrajhar Treasury, and Principal Secretary of BTC is the authorised officer who operates the fund.

The ADC fund comprises of receipts from its own resources, shared revenue and grants/ Loans & Advances from State / Central Governments. Broad classification as per C&AG's prescribed form of Accounts is as discussed below:

A. District Fund

District Fund further has two divisions namely: (i) Revenue Section for Revenue Receipts and Expenditure and (ii) Capital Section for Capital Receipts and Expenditure, Public Debt, Loans and Advances. The first division shall deal with the proceeds of taxation and other receipts classed as revenue receipts and revenue expenditure met therefrom. It shall also include the grants and contributions received from the Government and also grants and contributions made by the Council. The second division shall deal with expenditure of Capital nature met from borrowed funds. It also comprised of loans received and their repayments by the Council and loans and advances disbursed and their recoveries made by the Council.

B. Deposit Fund

Deposit Fund covers transactions relating to Deposits, General Provident Fund (GPF), other funds and advances such as Cess, Income Tax, Sales Tax and Security Deposits, *etc.*, where the Council incurs a liability to repay the moneys received or has a claim to recover the amount paid.

Contrary to this, as per the extant practise, funds received from the State Government for subjects/departments entrusted to the Council during 2016-17 were accounted for in Part-II Deposit fund while own resources of the Council were accounted for in the District Fund. This has been discussed in Chapter-III of this Report.

2.1.1 BTC Resources

Resources of BTC are mainly from the Revenue receipts of own sources, like Forest, Land Revenue, Market and Fair, *etc.*, as envisaged in the Sixth Schedule. Assistance

to meet a part of the Councils own expenditure is also provided by the State Government. For implementation of various developmental schemes/programmes for 39 entrusted departments to BTC, the State Government provides funds from the State budget (BTC specific Grant No. 78). In addition, BTC is also in receipts of funds from other Grants⁵ through the State Budget for various purposes.

2.1.2 Budgetary process

BTC prepares two sets of budgets as detailed below:

Entrusted Budget: BTC prepares its entrusted budget, which forms Grant No. 78 of the State Budget, for subjects entrusted to it as per the Sixth Schedule. This budget is submitted to the State Government for appropriation by the State Legislature and release of funds. In this budget, the Chart of Accounts (CoA)⁶ followed by BTC is that of List of Major and Minor Heads (LMMH) of the Union and States. Funds from this Grant are released by the State Government to BTC in two instalments as advances. In this budget, BTC do not include the unspent balances of previous year.

Council Budget/Normal Budget: BTC also prepares another budget in respect of estimated own revenue receipts, estimated Central Sector Schemes (CSS), and receipts relating to grants other than Grant No. 78 received from the State Government and the estimated expenditure to be incurred therefrom. The Form of Accounts as well as the heads of account (Chart of Accounts) for use by the Autonomous District/Regional Councils were prescribed by the C&AG in 1977 with the approval of the President, under clause 7(3) of the Sixth Schedule to the Constitution. The C&AG's Chart of Accounts (CoA) prescribed for ADCs is a simplified CoA with 17 Major Heads (Roman Number I to XVII) for Revenue Receipts, and 24 Major Heads (Number 1 to 24) for Revenue Expenditure, and three Major Heads for Capital Expenditure (Number 40 to 42), while LMMH is the comprehensive CoA, followed uniformly by Union and State Government.

Audit however, noticed that CoA followed in Council Budget deviates from both C&AG's prescribed CoA as well as LMMH. An example of such deviation is that, while the Controller General of Accounts prescribed the Account code '*2225-03-001-Welfare of Scheduled Castes, Scheduled Tribes Other Backward Classes and Minorities-Welfare of Backward Classes-Direction and Administration*' to book expenditure on salary and the C&AG's had prescribed a simplified code '*1-District Council- District Council-Pay and Allowances of Chairman, Dy. Chairman and members of District Council*', the Council assigned Account code '*2225-01-a*' to book the expenditure on '*Salary and Allowances of Speaker Dy. Speaker*' in deviation from the prescribed CoA which needs rectification.

⁵ For illustration: Grant No. 25-Misc General Service, Grant No. 38-Welfare of SC/ST&OBC, Grant No. 39: Social Security Welfare and Nutrition, Grant No. 44 NEC, Grant No. 66-Compensation & Assignment of Local Bodies and PRI, etc.

⁶ A numbering system where each account head on the financial statements is assigned a number.

2.1.3 Release of funds by State Government

Upon appropriation of the Entrusted budget of BTC (Grant No. 78) by the State Legislature, fund is released by GoA as Advance under the Head of Account “K-Deposit and Advances (C) 8550 Civil Advances not bearing interest-103- Other Departmental Advances” and placed at the disposal of BTC as per Paragraph 6(2) of the Sixth Schedule.

Under such provision, BTC is responsible to the State legislature for the funds transferred to it by the State. The BTC is also liable to render detailed monthly accounts to AG (A&E), Assam.

Besides this, there are also funds released from other than Grant No. 78 by the respective departments of the State Government through sanction/Fixation of Ceiling⁷/ Bank draft, Advances, *etc.*, for which, BTC do not render monthly accounts to PAG (A&E). After receipts of these funds by BTC, the details of transactions are maintained in the treasury under the Public Deposit Account-Head of Account “8443– Civil Deposits.”

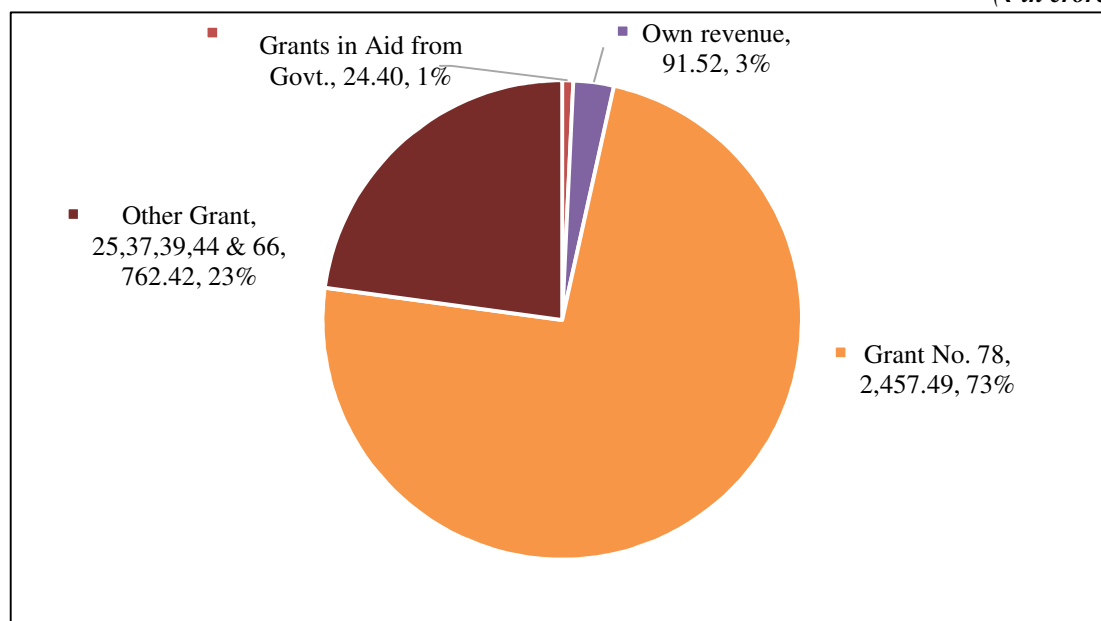
2.2 Receipts and Disbursements

2.2.1 Composition of receipts

Composition of resources of the Council during 2017-18 is shown in **Chart-2.1**.

Chart-2.1: Composition of Aggregate receipts

(₹ in crore)



Source: Annual Account

The above chart indicates that only three *per cent* (₹ 91.52 crore) of its fund was generated by BTC during 2017-18 while 97 *per cent* (₹ 3,244.31 crore) of the funds was provided by the State Government

⁷ Fixation of Ceiling (FoC) earlier named as Letter of credit (LoC). This system ensures that the Government expenditure at any time of the year do not exceed the inflow of receipts as far as practicable and departments do not incur expenditure in excess of authorised provision.

2.2.2 Summary of financial transactions

Summary of financial transactions of BTC during 2017-18 is shown in **Table-2.1**, while **Appendix-II** provides details of receipts and disbursements of the current as well as the previous year as per Annual Accounts of BTC.

Table-2.1: Fund position of BTC during 2017-18

		(₹ in crore)
Receipts		Disbursement
115.92	District Fund	100.17
3,219.92	Deposit Fund	3,171.00
3,335.84	Total receipts and disbursement	3,271.17
934.27	Opening /Closing Balance	998.94
4,270.11	Grand Total	4,270.11

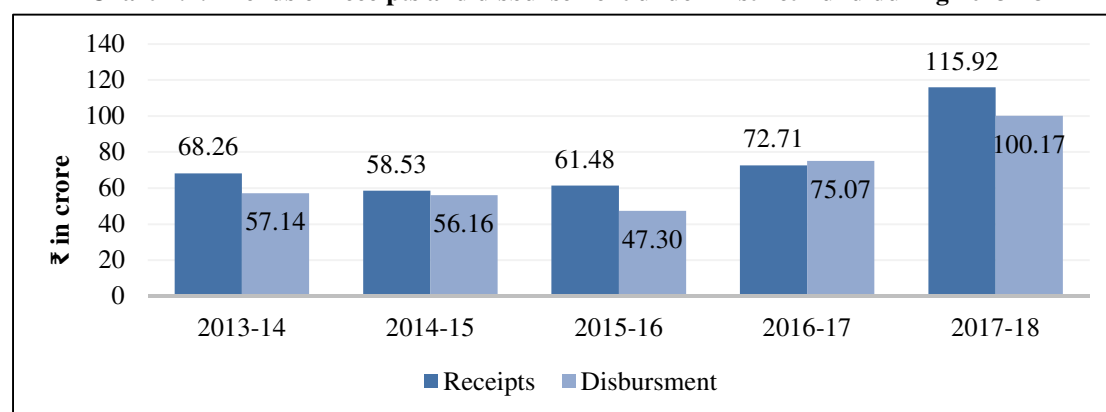
Source: Annual Accounts

As is evident from the above table, bulk of the activities (97⁸ per cent) undertaken by BTC are financed from the funds provided by the State Government, which is currently being shown under Deposit Fund.

2.2.3 Trend of receipts and disbursement

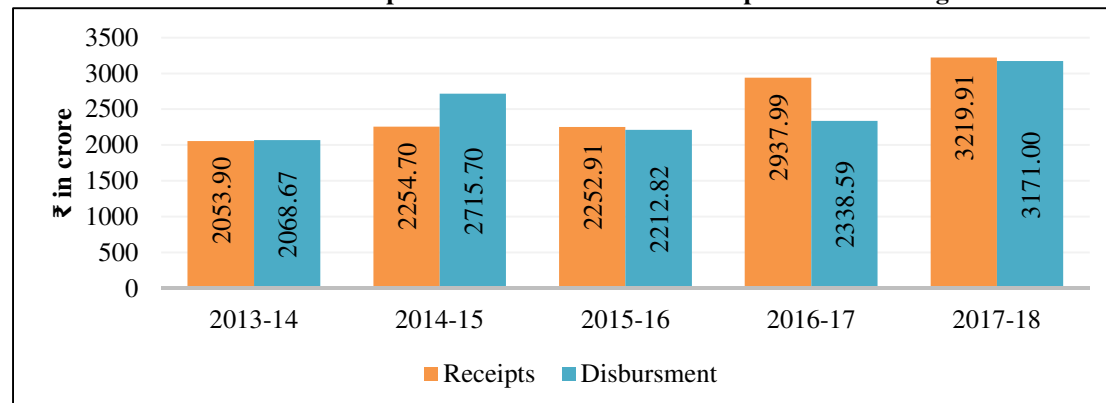
Charts-2.2 and **2.3** present the trends of receipts and disbursement under District Fund (fund generated from its own sources) and Deposit Fund (funds provided by the State Government) over a period of five years (2013-18).

Chart-2.2: Trends of receipts and disbursement under District Fund during 2013-18



Source: Annual Accounts

Chart-2.3: Trends of receipts and disbursement under Deposit Fund during 2013-18



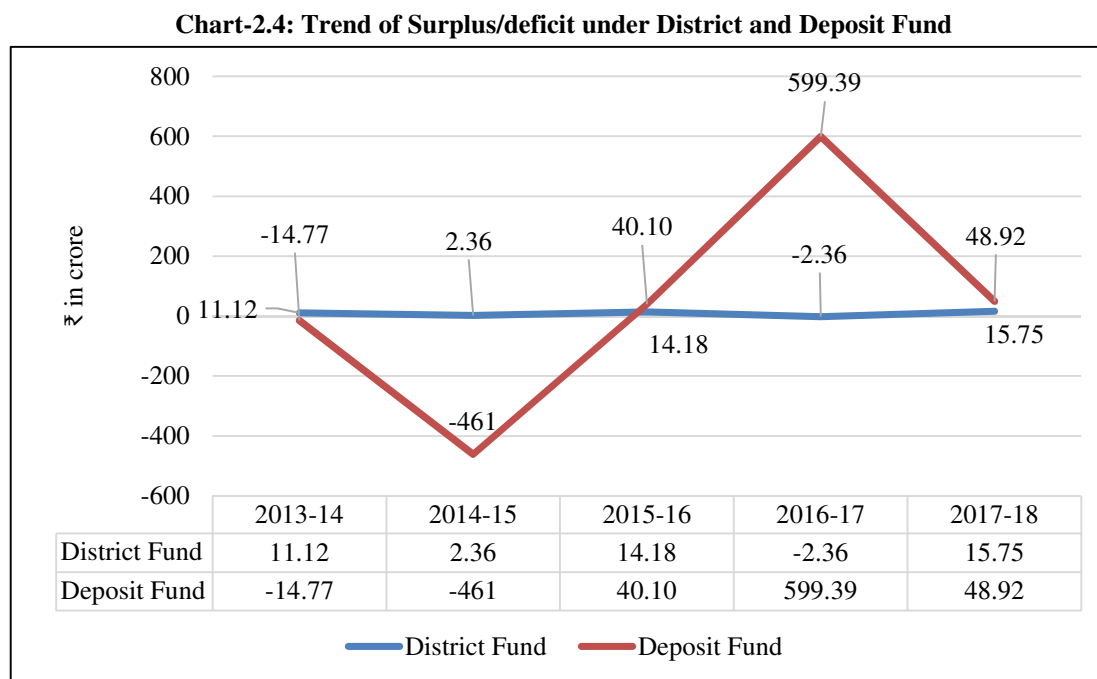
Source: Annual Accounts

⁸ ₹ 24.40 crore received from State Government was only accounted under District Fund

As can be seen from Chart 2.2, during the period 2013-18, the expenditure under District Fund was within the receipts except for the year 2016-17. Similarly, as shown in Chart 2.3, the expenditure under the Deposit Fund during the last five years (2013-18) was within receipts except during 2014-15.

2.2.4 Surplus/deficit under District and Deposit Fund

The trends of fund-wise surplus/deficit during 2013-18 is depicted in **Chart-2.4**.



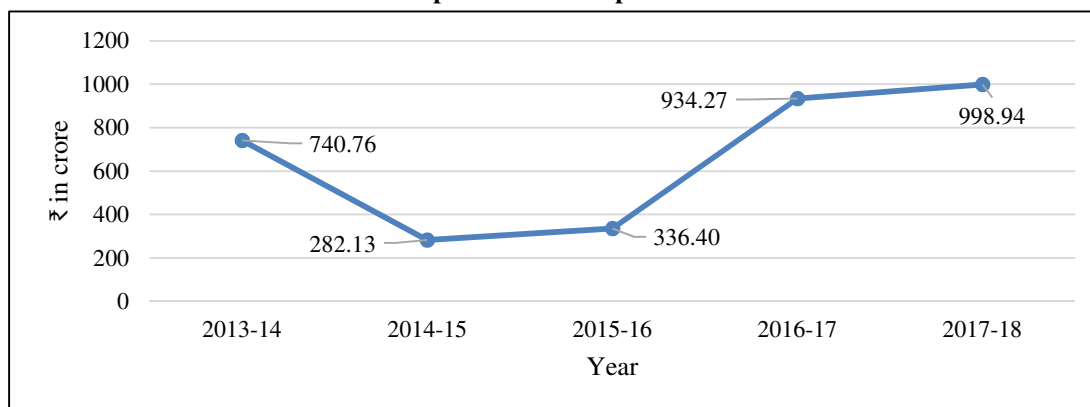
As can be seen from Chart 2.4, during the current year (2017-18), there was a surplus of ₹ 15.75 crore under the District Fund mainly due to increase in generation of its own revenue by approximately 86 *per cent* from ₹ 72.71 crore in 2016-17 to ₹ 115.92 crore in 2017-18.

The trends of surplus/deficit under **Deposit Fund** (where the Council deposited the funds provided by the State Government for entrusted functions) showed a fluctuating trend from a deficit of ₹ 461 crore in 2014-15, there was a surplus of ₹ 599.39 crore during 2016-17. The surplus, however, declined to ₹ 48.92 crore in 2017-18. The Head of Accounts which contributed to this decline could not be analysed as these details were not disclosed in the Annual Accounts.

2.2.5 Unspent balance

Rule 3(3) of BTC Fund Rules, 2012 provides that the unspent balance at credit of the fund at the end of the financial year shall be carried over to the next financial year. Thus, there is no lapsing of funds at the end of the financial year. **Chart-2.5** presents the position of unspent balances of last five years as per Annual Accounts.

Chart-2.5: Unspent balance as per Annual accounts



The closing (unspent) balances as on 31 March of the Council also showed a fluctuating trend during the last five years (2013-18). It fell from ₹ 740.76 crore in 2013-14 to ₹ 282.13 crore in 2014-15. Thereafter, it reached to ₹ 336.40 crore in 2015-16 and further increased sharply to ₹ 934.27 crore in 2016-17 and to ₹ 998.94 crore in 2017-18.

Further, BTC maintains only consolidated opening and closing balances without Head/ Grant-wise details in the Personal Deposit Account (PDA). Non-disclosure of balances Head/Grant-wise details makes the Annual Accounts opaque and weakens the basis for the control over the expenditure and posed serious risk of mis-utilisation of funds released for various schemes/programmes.

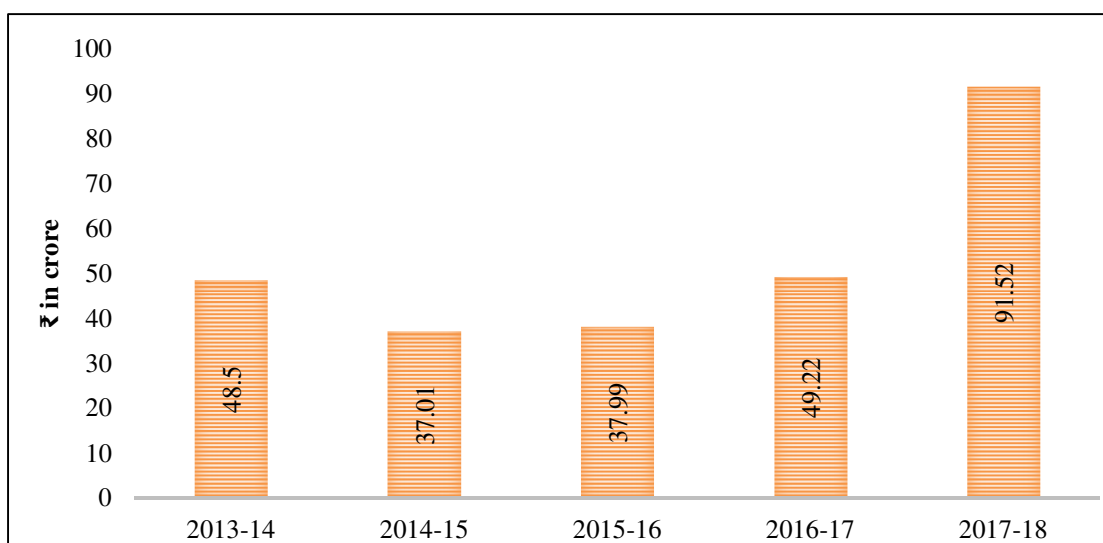
During the year 2017-18, the Annual Accounts disclosed that against 19 Heads of Accounts, BTC had incurred expenditure in excess (₹ 239.15 crore receipts; ₹ 588.20 crore expenditure) of the funds received under those Heads (as detailed in **Appendix-III**). However, due to non-disclosure of Head-wise balances in the Annual Accounts, Audit could neither ascertain whether there were balances available in those Heads to meet the expenditure in excess of receipts nor was it clear whether funds available in other Heads were utilised for such excesses. Further, depiction of Head/ Grant-wise details will clearly indicate the departments and the DDOs responsible for such deviation from the rules and also help in ensuring better budgeting control and discipline in its financial management in future.

Thus, due to absence of head-wise balances details in PDA, no assurance can be obtained that the expenditure was incurred for the purpose for which it was sanctioned.

2.2.6 Receipts of Own Fund compared with previous years

Chart-2.6 presents the trend of revenue receipts of BTC from own sources during the last five years (2013-18).

Chart-2.6: Trend of revenue receipts and expenditure during 2013-18

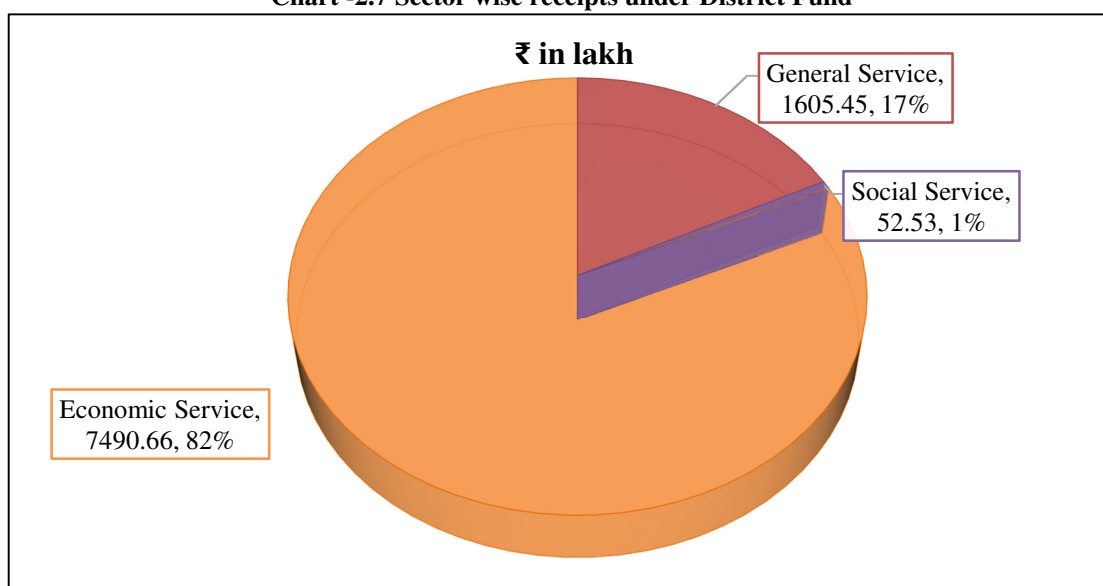


As evident from the chart, the growth of revenue during 2013-18 showed a fluctuating trend. The collection of revenue decreased from ₹ 48.50 crore in 2013-14 to ₹ 37.01 crore in 2014-15 but again rose to ₹ 91.52 crore during 2017-18. Overall increase of revenue by 46 per cent (₹ 42.30 crore) during 2017-18 over the previous year (2016-17) was attributed mainly to two Heads of Accounts, *vis-à-vis* “Forest” (104 per cent) (₹ 70.26 crore) and “Lottery” 40 per cent (₹ 9.37 crore) as against ₹ 34.44 crore and ₹ 6.67 crore collected during 2016-17 respectively under the said heads.

2.2.7 Sector wise receipts and disbursement under District Fund

Total receipts and expenditure under the District Fund was ₹ 115.92 crore (excluding Grants-in-Aid (GIA) of ₹ 24.44 crore received from the State Government) and ₹ 100.17 crore respectively. **Chart-2.7** indicates sector-wise revenue receipts of ₹ 91.48 crore (excluding GIA of ₹ 24.44 crore *ibid*) raised by the BTC under Part-I District Fund during 2017-18.

Chart -2.7 Sector wise receipts under District Fund



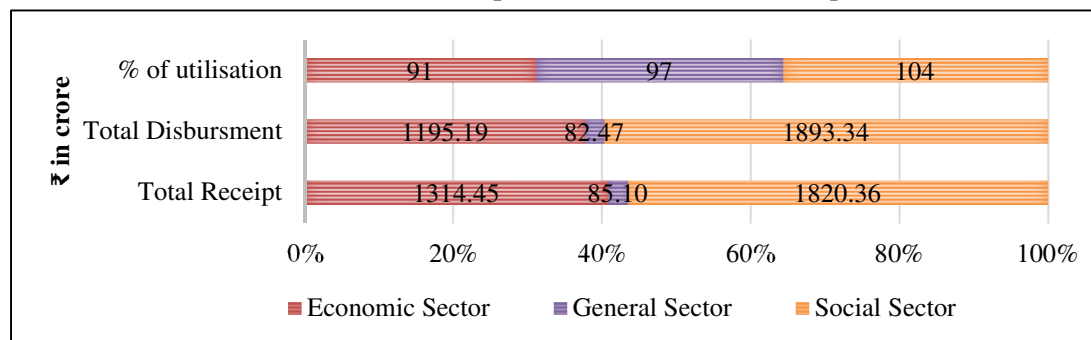
There was maximum receipts (82 *per cent*) during 2017-18 from Economic Sector followed by 17 *per cent* from General Sector to one *per cent* from Social Sector. Head-wise details of revenue generated under the three sectors were as detailed in **Appendix-IV**.

In comparison, the entire expenditure of ₹ 100.17 crore of its District Fund was incurred under Social Sector which consisted of mainly payment of pay and allowances, travelling expenses, contribution towards CPF and not towards economic sector which can help to generate more economic development and resources for the future.

2.2.8 Sector wise receipts and disbursement under Deposit Fund

Total receipts and expenditure under the Deposit Fund as per Annual Accounts was ₹ 3,219.92 crore and ₹ 3,171.00 crore respectively. **Chart-2.8** indicates sector-wise receipts and disbursement accounted by the BTC under Part-II Deposit Fund during 2017-18.

Chart-2.8: Sector wise receipts & disbursement under Deposit Fund



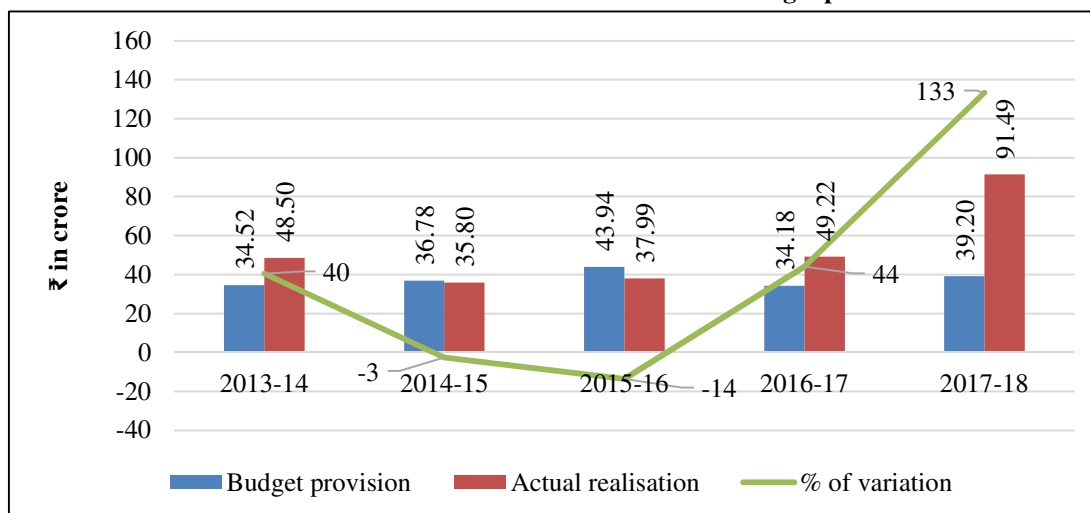
It could be seen from above that during the year 2017-18, BTC could utilise approximately 98 *per cent* (₹ 3,171.00 crore) out of its total funds of ₹ 3,219.92 crore received from the State Government. Against the total disbursement of ₹ 2,338.59 crore during 2016-17, disbursement in Social Sector accounted for ₹ 1,379.40 crore (59 *per cent*), ₹ 911.24 crore (39 *per cent*) for Economic sector and ₹ 47.95 crore (two *per cent*) was for General Sector. As compared to its Sectoral receipts, disbursement on Social Sector was ₹ 1,893.34 crore (104 *per cent*) during 2017-18 as against the total receipts of ₹ 1,820.36 crore. Disbursement for Economic Sector accounted for ₹ 1,195.19 crore (91 *per cent*) and ₹ 82.47 crore (97 *per cent*) was against General Sector *vis-à-vis* total receipts of ₹ 1,314.45 crore and ₹ 85.10 crore respectively. Head-wise details of expenditure under the three sectors are detailed in **Appendix-V**.

Excess disbursement on Social Sector during 2017-18 over the fund receipts was met either from the unspent balances or through diversion from other Heads of Account. This could not be analysed in Audit as BTC did not maintain Grant wise/Head of Account wise balances.

2.3 Receipts Compared to Budget Provision

Chart-2.9 shows considerable variation between estimated provisions (Normal budget) and actual revenue realisation during the years 2013-18.

Chart-2.9: Variation of revenue realisation with budget provision



Source: Normal Budget and Annual Accounts

Audit noticed high fluctuation in its revenue collection when compared with budget estimates. During 2014-15 and 2015-16, the revenue collection declined by ₹ 0.98 crore and ₹ 5.95 crore over the budget estimates respectively. Thereafter, it increased by 44 *per cent* (₹ 15.04 crore) during 2016-17 against the budget estimates. It again increased by 133 *per cent* (₹ 52.29 crore) over budget estimates during 2017-18. The increase in revenue was primarily due to substantial increase in receipts from Forest (₹ 70.26 crore), other Rural Development Programme (₹ 2.73 crore), Land Revenue (₹ 5.88 crore), *etc.*

Details of Heads of Account-wise budget provisions *vis-à-vis* revenue actually collected during 2017-18 is detailed in **Appendix-VI**. The variation ranged between minus 96 and 1,100 *per cent*.

This indicates that BTC's Budget estimation on revenue collection needs review to set a more realistic target.

2.4 Conclusion

- BTC does not include the unspent balance of previous year in the current year entrusted budget as required under Assam Budget Manual.
- Annual Accounts did not follow the same CoA as was used for preparation of budget. BTC neither adopted CoA prescribed by C&AG nor followed LMMH.
- BTC maintains only consolidated opening and closing balances without Head/Grant wise details. Thus, there was no assurance that the expenditure was incurred for the purpose for which it was sanctioned.
- Budgetary exercise of the Council was not realistic during 2017-18. There was a wide variation between the Budget estimates and actual receipts during 2017-18.

2.5 Recommendations

- *Council should include anticipated unspent balances in the entrusted budget document of the succeeding financial year as envisaged in the Assam Budget Manual.*
- *Council may ensure adoption of C&AGs prescribed Chart of Accounts in its Normal Budget for better depiction/disclosure in its Annual Accounts.*
- *Council may disclose Grant-wise Head-wise breakup of consolidated opening and closing balances in the Annual Accounts to provide assurance that the expenditure incurred was for the purpose it was sanctioned.*

CHAPTER-III

Audit of Annual Accounts

Chapter-III

Audit of Annual Accounts

3.1 Introduction to Accounts and Comments on Council 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 (C&AG), which was done in 1977. The Form of Accounts prescribed by C&AG comprised of seven statements. A brief description of these seven statements is given in **Table-3.1**:

Table-3.1: Statements in the C&AG prescribed Form of Accounts of Autonomous District Councils

Sl. No.	Statement No.	Particulars of Statements
1.	Statement No.1	Summary of transactions showing summarised position of Receipts and Disbursement of District Fund and Deposit Fund, with break-up at the level of Revenue, Capital, and Debt.
2.	Statement No.2	Progressive Capital Outlay to the end of the Year showing Major Head-wise Capital expenditure for the current year, and cumulative expenditure till the end of the year.
3.	Statement No.3	Summarised position of the Debt taken by the Council, the receipts and repayments in the year, and balance outstanding. In addition, the Statement has a separate associated statement showing the monthly ways and means position of the Council.
4.	Statement No.4	Loans and Advances by the Council showing category wise summary of loans and advances given by the Council, the payments and receipts, and the balance outstanding at the end of the year.
5.	Statement No.5	Detailed account of revenue of the Council with Minor Heads-wise breakup.
6.	Statement No.6	Detailed account of expenditure of the Council with Minor Heads-wise break up.
7.	Statement No.7	Receipts, disbursements, and balances under heads relating to District Fund and Deposit Fund showing summarised position of Opening Balance, Receipts, Disbursements and Closing Balance.

3.2 Comments on Form of Accounts

3.2.1 The C&AG prescribed Form of Accounts requires the Council accounts to be kept in two parts, namely, District Fund and Deposit Fund, analogous to the Consolidated Fund and Public Account in State and Union Government Accounts. The explanatory notes to the form of Accounts state that the Deposit Fund would comprise of items like Deposits, Advances, Provident Fund, *etc.*

As per Rule 22(1) of BTC Fund Rules, 2012 revenue receipts from its own source including assistance by the State Government and corresponding expenditure therefrom are to be shown under Part-I District Fund. However, funds received from State budget for entrusted functions and expenditure incurred therefrom are being exhibited under Part-II Deposit Fund instead of C&AG's prescribed format which is Part I (District Fund) and also as per Rule 19 (1) of the BTC Fund Rules, 2012 leading to internal inconsistency within the same Rules.

3.2.2 Rule 19 (7a) of BTC Fund Rules, 2012 provides that the classification of transactions shall be given following List of Major and Minor Heads of Account (LMMH) of Union and States issued by the Ministry of Finance, Government of India. However, this is not in keeping with the C&AG's Chart of Accounts (CoA) prescribed for ADCs, which is a simplified CoA with 17 Major Heads (Roman Number I to XVII) for Revenue Receipts, and 24 Major Heads (Number 1 to 24) for Revenue Expenditure, and three Major Heads for Capital Expenditure (Number 40 to 42), while LMMH is the comprehensive CoA, followed uniformly by Union and State Government in India.

In persuasion to the decision taken (July 2021) with Principal Accountant General, Government of Assam constituted a Committee to review the existing BTC Fund Rules to address various internal inconsistencies and to recommend modifications to bring about transparency in Annual Accounts of BTC. However, report on the review is yet to be made available for compliance.

3.2.3 The BTC prepared its Annual Accounts in the aforementioned seven statements appending one additional Annexure showing Head of Account and Grant Number against funds received from State budget for entrusted functions, expenditure incurred therefrom and balance as on 31 March 2018. Major deviations noticed in Audit with respect to the format prescribed by C&AG are highlighted below:

- a) Statement-1 has not disclosed transactions such as Contributory Provident Fund, Security Deposit, *etc.*, for which the Council incurs a liability to repay the monies received under Part II-Deposit Fund as prescribed by the C&AG.
- b) BTC is required to submit Monthly Accounts to Principal Accountant General (A&E) for funds transferred to it against Grant No. 78, based on which, the Appropriation Accounts is compiled and prepared by PAG (A&E). Detailed Appropriation Accounts of the said Grant indicated that during 2017-18, BTC had made a total expenditure of ₹ 432.48 crore towards Capital Outlay. However, BTC had stated Capital expenditure as Nil in Statement-2. Thus, Annual Accounts of BTC do not depict the complete position of current and cumulative expenditure towards creation of Capital assets as on 31 March 2018.
- c) Statement-5 showed details of revenue by Minor Heads for District Fund only, excluding Deposit Fund. The classification largely adopted is that of LMMH which is not in line with CoA prescribed by C&AG of India.
- d) Statement-6 showed details of expenditure for District Fund only, excluding Deposit Fund against a single Major Head 2225 without providing details up to the prescribed level of Minor Head.
- e) The treatment of display of receipts in Statement-5 and expenditure in Statement-6 are inconsistent with each other. In keeping with the prescribed Form of Accounts, Statement-5 and Statement-6 are required to provide Minor Head-wise details of receipts and expenditure respectively met from the District Fund which should include both fund generated from own sources as well as funds provided by

the State Government. Additional disclosures could be made in Annexures. BTC, however, disclosed in Statement 5 and Statement-6 pertaining to the District Fund only the receipts and expenditure generated from own source but not receipts and expenditure of funds provided by the State Government as required under Form of Accounts prescribed by C&AG.

f) Both Statement-5 and Statement-6 provide insufficient information *vis-à-vis* the prescribed form of accounts. Thus, the accounts of BTC lack completeness and comparability with the prescribed Forms of Account.

3.3 Comments on Accounts

3.3.1 District Fund

3.3.1.1 Understatement of receipts and expenditure (Transport Service)

Rule 16(1)(i) of the BTC Fund Rules provide that all monies pertaining to BTC shall be held in the treasury and under no circumstances shall be held in the Bank, Post Office, or any other institution or person not provided for in the rules. Rule 25 of the Fund Rules provides that all receipts due to the Council collected by any employee of the Council authorised to collect such receipts shall pass through the Cashier, who shall enter them immediately into the receipts side of the relevant cash book. Further, Rule 26 of the BTC Fund Rules provides that all moneys received by the cashier on account of council shall be remitted to the treasury promptly for credit to the respective Personal Deposit Accounts and shall under no circumstances, be directly appropriated towards expenditure.

Audit scrutiny of records showed that Bodoland Transport Services (BTS) collected revenue of ₹ 2.58 crore, during the year 2017-18 as sale proceeds of 'way side bus tickets' which was neither deposited into the PDA nor entered in the Council's Cash Book. The amount was kept in a current bank account in State Bank of India (SBI), Kokrajhar in violation of the Rules.

Further, out of the said revenue, an expenditure of ₹ 2.55 crore was incurred during 2017-18 for repair and maintenance of buses, salary of staff by Officer on Special Duty, BTS. The expenditure of BTS was also not accounted for in the Cash Book or depicted in the Annual Accounts. This has resulted in understatement of receipts and expenditure in the Annual Accounts to the extent of ₹ 2.58 crore and ₹ 2.55 crore respectively, besides violating the provisions of its Fund Rules.

3.3.1.2 Overstatement of receipts (Lottery)

Statement-5 of the Annual Accounts exhibited a total receipts of ₹ 9.37 crore from Bodoland Lottery. However, the information furnished to audit showed that during the year 2017-18, the total receipts was ₹ 8.38 crore. This resulted in overstatement of receipts of Bodoland Lottery by ₹ 0.99 crore.

3.3.1.3 Overstatement of disbursement (CPF)

Statement-6 of the Annual Accounts exhibited CPF-Contribution of Employee Share of ₹ 41.28 lakh and Recovery of CPF Advance of ₹ 5.46 lakh as disbursement under

District Fund instead of receipts. This resulted in overstatement of disbursement by ₹ 46.74 lakh with corresponding understatement of receipts during 2017-18.

3.3.2 Deposit Fund

Although, funds received from the State Government for subjects/departments entrusted to the Council, was to be accounted for under District Fund as per the format provided by the CAG, the Council accounted these funds under Deposit Fund. Audit comments on the Deposit Fund are discussed in the succeeding paragraphs.

3.3.2.1 Understatement of total receipts

Annual Accounts during 2017-18 exhibited total receipts of ₹ 3,335.84 crore as against actual total receipts of ₹ 3,336.32 crore as per the PDA maintained by the Kokrajhar Treasury. This resulted in understatement of total receipts by ₹ 0.48 crore.

3.3.2.2 Understatement of receipts, expenditure and closing balance of funds received under Article 275 (1)

Rule 16 of BTC Fund Rules, 2012 provides that all monies pertaining to Bodoland Territorial Council shall be held in Personal Deposit Account and in no circumstances shall the Bodoland Territorial Council Fund be held with any Bank, Post Office, any other Institution or person not provided for in these rules.

Audit noticed that BTC, during 2017-18, received ₹ 6.04 crore under Article 275 (1) through direct bank transfer in the ICICI savings Bank Account⁹ operated by the Principal Secretary, BTC. Out of this, ₹ 4.16 crore was transferred during 2017-18 to Axis Bank savings account operated by the Additional Director cum Council Head of Department (CHD), WPT&BC who incurred expenditure of ₹ 3.97 crore towards implementation of 74 works like Construction and improvement of road, classroom, village road, etc.

The entire receipts and expenditure were however, not routed through the PDA in violation of the provisions of BTC Fund Rules *ibid* and also not accounted for in the Annual Accounts. This resulted in understatement of receipts by ₹ 6.04 crore and expenditures by ₹ 3.97 crore and closing balance by ₹ 2.07¹⁰ crore. Thus, the Annual Accounts of BTC for the year 2017-18 do not represent the true and fair picture of the transactions of BTC during the year.

3.3.2.3 Discrepancy in closing balance (Appended Annexure)

During 2017-18, BTC appended along with its Annual Accounts an additional Annexure disclosing Grant wise Heads of Account wise fund received from the State Government, fund disbursed therefrom and the closing balance.

Audit scrutiny, however, revealed that BTC did not include the previous year's (2016-17) unutilised balance of ₹ 599.39 crore as opening balance in the Annexure of 2017-18. This resulted in discrepancy of closing balance as detailed in **Appendix-VII**. Further, as BTC does not maintain Heads of Account-wise balances and fund wise

⁹ ICICI Saving Bank Account No xxxxxxxx0526

¹⁰ Receipts: ₹ 6.04 crore – Expenditure: ₹ 3.97 crore

ledger (District and Deposit Fund), Audit could not ascertain the Heads of Account where the discrepancies had actually occurred.

3.4 Reconciliation of Records

3.4.1 Non reconciliation with Appropriation Accounts

The Government of Assam provides funds available as advance (Major Head 8550-Civil Advance) from Grant No. 78 of the State Government Budget for incurring expenditure on 39 subjects entrusted to BTC against 40 subjects specified in the Sixth Schedule. BTC was required to render Monthly detailed accounts to the Principal Accountant General (Accounts & Entitlements) (PAG (A&E)), Assam. From the monthly accounts submitted by BTC, Appropriation Accounts of the State Government is compiled by PAG (A&E).

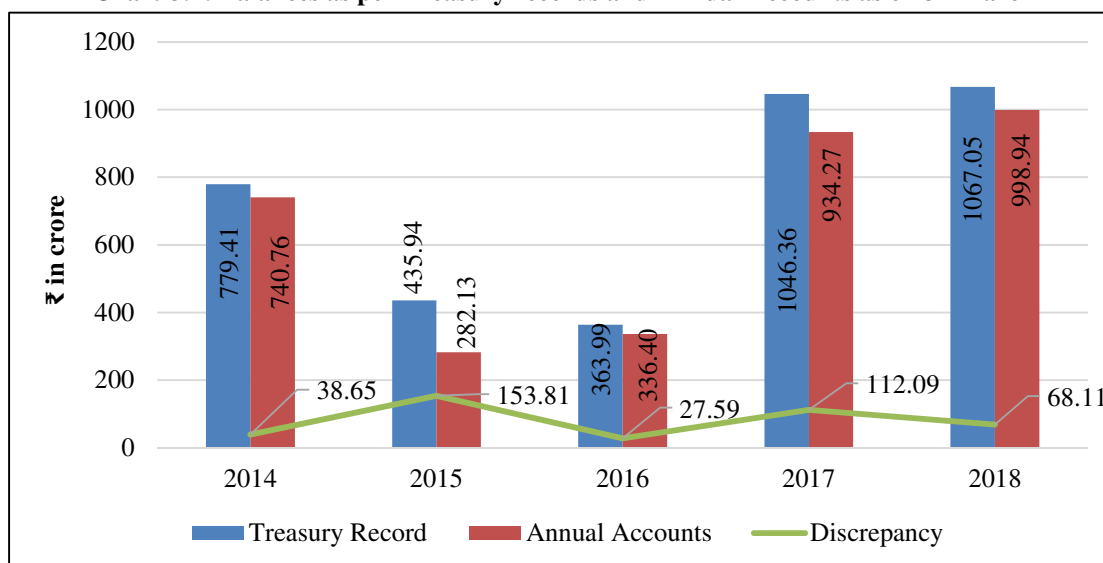
Audit noticed that the total expenditure of BTC included in the Appropriation accounts for the year 2017-18 under 50 Heads of Accounts pertaining to Grant No. 78 was ₹ 2,556.60 crore, whereas the Annual Accounts of BTC exhibited ₹ 2,255.14 crore against the same Heads as detailed in *Appendix-VIII*.

This indicates that prior to compiling of Annual Accounts for the year 2017-18, BTC did not carry out reconciliation of their figures with the figures booked by PAG (A&E). There is a need for monthly and annual reconciliation with figures booked by PAG (A&E) to ensure accuracy and completeness of disclosure in the Annual Accounts.

3.4.2 Non-reconciliation with Personal Deposit Account

BTC maintains a Personal Deposit Account (PDA) with the Kokrajhar Treasury, into which all receipts of BTC are credited and from which withdrawals for all expenditure are made. The balance held in PDA as per the Cash Book as on 31 March of each financial year was required to be reconciled with the balance shown in the records of the Treasury and discrepancy, if any, between the two sets of records is required to be settled to ensure accuracy in financial reporting.

Chart-3.1: Balances as per Treasury records and Annual Accounts as on 31 March



As can be seen from **Chart-3.1**, the discrepancy between the Treasury record and the Annual Accounts of BTC had widened from ₹ 38.65 crore during 2013-14 to ₹ 153.81 crore during 2014-15 and then the discrepancy narrowed down to ₹ 68.11 crore in 2017-18. This discrepancy was not explained in the Annual Accounts as reconciliation of the figures between its records with that of the records of Treasury have not been conducted. Audit had highlighted non-reconciliation of the two sets of records in the previous Audit Reports. Despite being pointed out, these lapses continued to persist without any tangible improvement.

3.5 Conclusion

Audit of the Annual Accounts of BTC for 2017-18 revealed a number of deficiencies which are summarised below:

- i. Form of Accounts followed by BTC for preparing its Annual Accounts was not in conformity with the Form of Accounts prescribed by C&AG for District Councils in 1977.
- ii. The Annual Accounts of BTC does not show any Capital expenditure while the Appropriation Account of Grant No. 78 shows BTC had incurred substantial expenditure under Capital Outlay.
- iii. Statement 5 and Statement-6 pertaining to the District Fund provide insufficient information *vis-à-vis* the prescribed form of accounts indicating lack completeness and comparability with the prescribed Form of Account.
- iv. Discrepancy in figures between three sets of records namely, Annual Accounts records of PAG (A&E) and the Treasury were noticed despite being pointed out in the previous Audit Reports.

3.6 Recommendations

- *Council should compile its Annual Accounts following C&AGs prescribed guidelines for greater accountability and for proper disclosure.*
- *Council should periodically reconcile its expenditure figures with PAG (A&E) and the Treasury Officer, Kokrajhar to ensure complete disclosure in its Annual Accounts.*

CHAPTER-IV

Compliance Audit Observations

Chapter-IV

Compliance Audit Observations

4.1 Excess expenditure of ₹ 16.82 crore on land procurement

For establishment of Green Field Helipad in adjoining areas of Bodoland Territorial Council Secretariat of village Kathalguri No. 1 and Dobgaon Pt-II, the Asstt. Settlement Officer (ASO), Kokrajhar Revenue Circle submitted (13 May 2017) land acquisition¹¹ proposal to the Principal Secretary, BTC. The valuation of the private land calculated (May 2017) by the ASO was ₹ 14 crore @ ₹ nine lakh per Bigha.

However, a ‘Committee for Establishment of Greenfield Helipad’ (Committee) headed by Executive Member (EM), BTC set up to examine the establishment of the Green Field Helipad rejected (09 June 2017) the aforesaid proposal on the ground that the land value of ₹ nine lakh per Bigha was found to be on a higher side and it was decided to constitute a five-member Sub-Committee headed by the Secretary, Revenue Department, BTC to finalise the value of the land. The action taken by the Sub-Committee or report submitted by them was not found on record for Audit examination.

Scrutiny of records of Land Revenue and Disaster Management (LR & DM) Department of BTC revealed that the Committee in its meeting held on 29 June 2017 directed the LR & DM Department and Circle Officer of Kokrajhar Revenue Circle to submit a fresh proposal based on the new rates, which would be notified by the LR & DM. However, no such notification of new rates was found on records for Audit examination.

Based on the direction of the Committee the Circle Officer, Kokrajhar Revenue Circle submitted (06 September 2017) a revised proposal for the same 155 Bigha-3 Katha of private land for ₹ 21.94 crore @ ₹ 14.10 lakh per Bigha which was higher by ₹ 5.10 lakh per bigha as compared to the initial rate of ₹ nine lakh per bigha proposed in May 2017 *i.e.*, four months ago. The proposal was approved by the EM, BTC, Chairman of the Committee in December 2017 and notification for land acquisition under Section 6(1) of the Assam Land Acquisition Act, 1964 was accordingly issued. Thereafter, payment of ₹ 46.51 crore was made (January 2019) to the land owners being the value of land including *Solatum* and Compensation.

Audit observed that the Committee under the same Chairperson, which had rejected (June 2017) the earlier proposal submitted in May 2017 on the ground of higher rate (₹ nine lakh per bigha) approved the higher rate for the same land @ ₹ 14.10 lakh per bigha (*i.e.*, ₹ 5.10 lakh higher than the rate proposed in June 2017) just after a period of five months (December 2017). No reason was found on record for acceptance of the higher rates by the Committee under the same Chairperson. This has resulted in excess expenditure of ₹ 16.82 crore as shown in **Table-4.1**.

¹¹ measuring 155 Bigha-3 Katha-0 Lecha (private land) and 3 Bigha-04 Katha-07 Lecha (Government land)

Table-4.1: Extra expenditure on procurement of land

(in ₹)

Sl. No.	Particulars	Area of the Land	Amount as per 1 st proposal submitted by the ASO (@ ₹ 9 lakh per bigha)	Amount as per 2 nd proposal submitted by the ASO (@ ₹ 14.10 lakh per bigha)	Extra expenditure (5-4)
1	2	3	4	5	6
1	Private Land	155B-03K-0L	14,00,40,000	21,93,96,000	7,93,56,000
2	Government Land	03B-04K-07 L	0	0	0
2	<i>Solatium</i> as provided under sub-structure (1) of section 30 @ 100% of total market value	155B-03K-0L	14,00,40,000	21,93,96,000	7,93,56,000
3	Addl. Compensation @12% per annum on the total market value at Sl No.1 as provided under sub-section (3) of section 30 @100% on the date of preliminary notification to date of award or pending over possession of which is earlier		1,68,04,800	2,63,27,520	95,22,720
	Total		29,68,84,800	46,51,19,520	16,82,34,720

Thus, the BTC incurred extra expenditure of ₹ 16.82 crore on land acquisition for Green Field Helipad in BTC area by rejecting the lower rate/value of land in May 2017 and accepting the higher rate just after five months in December 2017. The matter needs investigation to fix responsibility for allowing payment of higher value of land to private landowners causing financial loss to BTC.

The Council did not furnish any reply.

4.2 Unfruitful expenditure of ₹ 8.75 crore towards construction of Agro Processing Park at Lalpool

With the objective to capitalise on the already existing abundant horticultural and agricultural products in the region and provide assistance to small scale agro based units to improve their competitiveness in global markets and increasing exports of value added agricultural products¹², Secretary, BTC accorded administrative approval (March 2011) of ₹ 9.07 crore for “Setting-up of Integrated Agro-Processing Park at Lalpool” on Public Private Partnership model in Udalguri District under Government of India ₹ 250 crore Additional BTC Package. The Director-cum-CHD, PWD, BTC accorded the technical sanction in February 2012. The formal work order was issued (May 2012) by the Executive Engineer (EE) Agriculture, Kokrajhar to the lowest bidder at a tendered value of ₹ 8.75 crore with the stipulation to complete the work by

¹² BTC proposed (October 2010) to develop the Integrated-Agro Processing Park at Lalpool in a public private partnership mechanism, wherein the assets would be created and owned by BTC and the operation and management would be done by a private party or local NGO. The assets would be given on long-term lease to private party/NGO who will be responsible for production, operation and maintenance including sourcing raw material.

12 months from the date of issue of work order *i.e.*, by May 2013. The work commenced on 02 May 2012 and was completed on 28 June 2017 with a delay of more than four years. The contractor was already paid an amount of ₹ 8.23 crore till the date of audit (May 2023) and the remaining amount is yet to be paid.

The EE, Agriculture, Kokrajhar leased out (August 2018) the Plant to the highest bidder @ ₹ 60,000 per year for an initial period of one year to be renewed for another three years at enhanced rate @ 10 *per cent* of the monthly rate. However, the plant has been lying idle since the lessee surrendered the Food Processing Plant in June 2021 after clearing all outstanding dues up to 2021-22 stating that it was beyond his capacity to run the plant.

Meanwhile, two local firms (Sarkar Industries, Lalpool and ADOFSS Producer Company Limited, Udalguri) repeatedly¹³ expressed interest to take over the plant on lease since June 2019. The EE, Agriculture, Kokrajhar, however, had not taken action till date (May 2023) for about four years.



¹³ Sarkar Industries on August 2021 and April 2023; ADOFSS Producer Co. Ltd June 2019 and July 2020



Thus, the EE, Agriculture, Kokrajhar leased out the Agro-plant to a lessee without ensuring that the plant is run and the intended benefits accrue to the local populace, as the plant was not made functional by the lessee for more than four years.

In reply, the EE, Agriculture, Kokrajhar stated (May 2023) that for leasing out the project the process of discussion is going on at the Council level.

The fact remains that due to delay in making the project operational the expenditure of ₹ 8.75 crore remained unfruitful for more than four years.

4.3 Doubtful execution of work valued ₹ 58.07 lakh

A work 'Construction of RCC box cell bridge over River Jongrong at Manas Tiger Project' was administratively approved (08 October 2015) by the Secretary, BTC, Kokrajhar at a cost of ₹ 3.22 crore. The work was technically sanctioned (29 September 2015) by the Additional Chief Engineer, PWD, BTC, Kokrajhar.

The work order was issued (October 2015) by Additional Principal Chief Conservator of Forest-cum-CHD, Forest, BTC to the lowest tenderer¹⁴ at a cost of ₹ 3.22 crore with a stipulation to complete the work in accordance with plan & estimate.

The work was stated to have been completed in November 2015 and ₹ 3.22 crore was paid to the contractor as per details given **Table-4.2**:

Table-4.2: Details of payment

Sanction order and date	Amount sanctioned (₹)	Deductions made (VAT, Labour Cess, FR etc.) in ₹	Net amount paid to contractor in ₹
BTC/Forest-19/2012/167 dated 13/01/2016	1,00,00,000	6,50,000	93,50,000
BTC/Forest-19/2012/180 dated 29/09/2016	1,00,00,000	6,50,000	93,50,000
BTC/Forest-19/2012/189 dated 02/06/2017	1,22,00,000	6,94,392	1,15,05,608
Total	3,22,00,000	19,94,392	3,02,05,608

¹⁴ Nani Borgowari

A joint physical verification was conducted (18 March 2021) by Audit along with the In-charge of Bansbari Range, Manas Tiger Project and a Junior Engineer, PWD, Salbari (R&B) Sub-Division, Baksa. It was found that work constituting only 44 *per cent* (₹ 1.42 crore) of the total cost of ₹ 3.22 crore was measurable. The joint verification revealed substantial shortfall in execution of the measurable work as compared to the approved estimates.

Consequently, at the instance of audit, the Salbari (R&B) Sub-division, PWD, Baksa district prepared a statement of Bill of Quantity showing less execution of work valued at ₹ 58.07 lakh upon the measurable value of work of ₹ 1.42 crore out of the total cost of work of ₹ 3.22 crore, and the details of which are given in **Appendix IX**. Further, Audit could not rule out less/non execution of items of work on the balance work valued ₹ 1.77 crore (56 *per cent*) which were not measurable during the joint physical verification.

Thus, payment of ₹ 58.07 lakh was made towards the works, where actual execution was doubtful. Necessary action to recover the amount from the contractor should be initiated by the Additional Principal Chief Conservator of Forest-cum-CHD, Forest, BTC under intimation to Audit.

The Council did not furnish any reply.

4.4 Excess expenditure of ₹ 1.23 crore towards procurement of Hybrid Maize seeds

Rashtriya Krishi Vikash Yojana (RKVY) is a Centrally Sponsored Scheme aimed to increase production and productivity of Agricultural crops, increasing farm income with the aim of minimum four *per cent* annual growth in Agriculture through use of High Yielding Variety & Hybrid Variety seeds, fertilizers and improved agricultural practices.

Government of Assam, under Rashtriya Krishi Vikas Yojan, released (March 2017) Central share of ₹ 230.76 lakh and State share of ₹ 25.64 lakh to BTC. Accordingly, the Deputy Secretary, BTC, Kokrajhar directed (April 2017) the Director of Agriculture, BTC (DAO) to submit proposal under the programme. The DAO submitted proposal (April 2017) for procurement and distribution of Hybrid Maize to beneficiaries for the purpose of enhancement of Maize (Hybrid) production.

Based on the Administrative Approval for ₹ 256.40 lakh of the Deputy Secretary, Department of Agriculture, BTC, the DAO issued (June 2017) supply orders to a local supplier for supply of 1,375 quintal of two varieties of hybrid maize seeds (PAC-740 and HQPM-1) without indicating the variety wise quantity required. Further, the rate of both the above varieties accepted was for ₹ 18,020 per quintal (₹ 17,000 *plus* six *per cent* VAT) based on old rate for the variety PAC-740 procured during 2016-17 without inviting any tender or ascertaining the prevailing market rate or from the existing Government sources.

Audit noticed that the rate of HQPM-1 and PAC-740 variety fixed by Assam Seeds Corporation Limited (ASCL) (March 2017) was ₹ 9,068.59 and ₹ 17,928.21 per quintal respectively, whereas BTC accepted @ ₹ 18,020 per quintal.

The supplier supplied 1,375 quintals of HQPM-1 variety (PAC-740 variety was not supplied) to various District and Sub-Divisional Agriculture Officers and payment of ₹ 247.77 lakh was made to the suppliers in September 2017.

Thus, because of not inviting tender, nor ascertaining the Government rate from Assam Seeds Corporation Limited (ASCL)- the nodal agency for determining the government rate, the Director of Agriculture, BTC had incurred avoidable extra expenditure of ₹ 1.23 crore¹⁵ on procurement of HQPM-1 variety from a private local supplier.

The Council did not furnish any reply.

4.5 Conclusion

The audit of accounts of BTC for 2017-18 disclosed that:

- i. BTC incurred extra expenditure on land acquisition due to rejecting the lower rate/ value of land and accepting the higher rate causing loss to BTC.
- ii. Leasing out the Agro plant to a lessee by the EE, Agriculture, Kokrajhar without ensuring his capability to run the plant has caused the plant to be idle for more than four years and the expenditure was unfruitful.
- iii. Additional Principal Chief Conservator of Forest-cum-CHD, Forest, BTC made payment to the contractor for items of work which was not actually executed.
- iv. Not inviting tender or ascertaining the rate from the existing Government agency for determining the rate before procurement, BTC had to incur an avoidable extra expenditure.

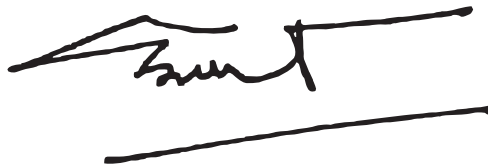
4.6 Recommendations

- *Council needs to investigate and fix responsibility for allowing payment of higher value of land to private landowners causing financial loss to BTC.*
- *Council should initiate steps to urgently operationalise Integrated Agro-Processing Park and ensure achievement of the intended objectives of the project.*

¹⁵

Name of Hybrid Maize variety	Quantity procured (in Quintal)	Rate per quintal including VAT@6% (₹ as per Bill)	ASCL rate Including transportation cost and margin (₹ Per Quintal)	Difference in rate (₹ Per Quintal)	Excess paid over ASCL rate
1	2	3	4	5	6(2x5)
HQPM-1	1,375	18,020/-	9,068.59	8951.41	1,23,08,188.75

- *Council may issue strict instructions to clearly prescribe the role and responsibilities of the Purchase Committee, and the Executives to avoid excess expenditures and over payment, irregular expenditure, etc.*



Guwahati
The 28 December 2023

(JOHN K. SELLATE)
Principal Accountant General (Audit), Assam

Countersigned



New Delhi
The 09 January 2024

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

APPENDICES

Appendix – I
(Reference: Paragraph 1.1)

List of 40 subjects vested to BTC under Sixth Schedule of the Constitution

- i. Agriculture, including agricultural education and research, protection against pests and prevention of plant diseases,
- ii. Animal Husbandry and Veterinary, that is to say, preservation, protection and improvement of stock and prevention of animal diseases, veterinary training and practice, cattle pounds,
- iii. Co-operation,
- iv. Cultural Affairs,
- v. Education, that is to say, primary education, higher secondary including vocational training, adult education, college education (general),
- vi. Fisheries,
- vii. Flood Control for protection of village, paddy fields, markets and towns (not of technical nature);
- viii. Food and Civil Supply,
- ix. Forests (other than reserved forests),
- x. Handloom and textile,
- xi. Health and Family Welfare,
- xii. Intoxicating Liquors, opium and derivatives, subject to the provisions of entry 84 of List I of the Seventh Schedule,
- xiii. Irrigation,
- xiv. Labour and Employment,
- xv. Land and revenue,
- xvi. Library Services (financed and controlled by the State Government),
- xvii. Lotteries (subject to the provisions of entry 40 of List I of the Seventh Schedule), theatres, dramatic performances and cinemas (subject to the provisions of entry 60 of List I of the Seventh Schedule),
- xviii. Markets and Fairs,
- xix. Municipal Corporation, improvement trust, district boards and other local authorities,
- xx. Museum and Archaeology institutions controlled or financed by the State, ancient and historical monuments and records other than those declared by or under any law made by Parliament to be of national importance,
- xxi. Panchayat and Rural Development,
- xxii. Planning and Development,
- xxiii. Printing and Stationery,
- xxiv. Public Health Engineering,
- xxv. Public Works Department,
- xxvi. Publicity and Public Relations,
- xxvii. Registration of births and deaths,
- xxviii. Relief and rehabilitation,
- xxix. Sericulture,
- xxx. Small, Cottage and Rural industry subject to the provisions of entries 7 and 52 of List I of the Seventh Schedule,
- xxxi. Social Welfare,
- xxxii. Soil Conservation,
- xxxiii. Sports and Youth Welfare,
- xxxiv. Statistics,
- xxxv. Tourism,
- xxxvi. Transport (roads, bridges, ferries and other means of communications not specified in List I of the Seventh Schedule, municipal tramways, ropeways, inland waterways and traffic thereon subject to the provision of List I and List III of the Seventh Schedule with regard to such waterways, vehicles other than mechanically propelled vehicles),
- xxxvii. Tribal Research Institute controlled and financed by the State Government,
- xxxviii. Urban Development- town and country planning,
- xxxix. Weights and Measures subject to the provisions of entry 50 of List I of the Seventh Schedule; and
- xl. Welfare of Plain Tribes and Backward Classes.

Source: Sixth Schedule to the Constitution of India

Appendix-II
(Reference: Paragraph 2.2.2)
Receipts and disbursement during 2016-18

(₹ in lakh)

Receipts		Particulars	Expenditure	
2016-17	2017-18		2016-17	2017-18
Part I District Fund				
A- Revenue Receipts and Expenditure				
3,443.53	7,026.38	Forest		
406.24	587.90	Land & Land Revenue		
40.15	88.07	Public Works		
17.34	17.94	Education		
27.62	28.15	Legal Metrology		
34.13	6.00	Other Agriculture Programme & Soil Conservation		
7.51	15.11	Fishery		
6.29	4.86	Sericulture		
6.01	0.98	Industry		
0.91	0.08	Handloom and Textile		
16.68	34.59	Labour & Employment		
1.78	2.57	Animal Husbandry & Veterinary		
2.53	7.09	Co-operation		
3.78	13.93	Irrigation (Minor)		
0.22		Soil conservation		
0.16	0.68	Tourism		
1.83	2.12	Education Sports, Art & Culture (Cinema)		
69.17	70.30	Guest House		
1.65	5.99	Central Selection Board		
666.98	937.02	Lottery		
167.61	273.50	Other Rural Development Programme (Market)		
	26.35	Crop Husbandry		
	1.60	Water supply and Sanitation		
	1.15	Information and Publicity		
	0.00	Food Storage and Ware Housing		
		NHAI		
		Printing Charge (Lottery)		
		Water Resource		
		General Administrative Service		
		ITI		
2,348.80	2,440.00	Grants in Aid from Government		
		Council Secretariat		
		Pay and Allowances of Staff & Officers	4674.08	2953.54
		Travel Expenses	27.90	28.10
		Other Expenditure	0.00	6546.00
		Employee Share CPF	2321.69	41.28
		BTC Share CPF	62.36	41.28
		Recovery of CPF Advance	62.36	5.47
		Executive Members	12.68	0.00
		Pay and Allowances of Chief and other Executive Members	40.36	63.52
		Travel Expenses	25.35	37.52

Receipts		Particulars	Expenditure	
2016-17	2017-18		2016-17	2017-18
		Pay and Allowances and other expenditures of Speaker, Deputy Speaker, MCLA	280.50	300.00
		WPT&BC	--	
7,270.86	11,592.36	Total A- Revenue Receipts and Expenditure	7507.28	10016.71
236.42	1,575.65	Revenue Surplus		
		B- Capital Receipts and Expenditure		
		Capital account		
		Recoveries of Loans & Advances		
		Total B- Capital Receipts and Expenditure		
		Deficit under Capital & Loans and Advances		
7,270.86	11,592.36	Total Receipts and Payment Part-1: District Fund	7,507.28	10,016.71
		Total Part-1 District Fund		
		Part II Deposit Fund		
		C-Receipts and Expenditure under entrusted functions		
		Fund receipts from the State Government		
5,778.34	4,815.57	Agriculture	4,979.59	5,362.49
2,598.32	2,866.25	Animal Husbandry & Vety. (including Dairy Devt)	2,411.13	2,683.62
314.13	326.55	Art & Culture (Public Library)	311.83	326.48
42,102.00	0.00	Compensation & Assignment, Special Central Assistance	19,903.30	19,867.95
915.51	977.65	Co-operation	839.96	944.15
332.88	356.81	Economic & Statistics	275.09	339.55
1,07,430.41	1,30,068.76	Education	98,773.33	1,17,746.01
460.37	494.67	Excise	367.61	436.84
684.09	951.99	Fisheries	631.23	875.01
5,589.91	4,053.64	Food & Civil Supply	3,110.32	3,134.71
10,401.50	10,349.51	Forest	9,512.81	9,913.63
1,927.05	2,057.25	Handloom & Textile	1,925.88	2,028.71
11,862.89	12,818.00	Health & Family Welfare	10,848.78	12,381.21
896.43	1,025.86	Industry (including Cottage Industries)	839.28	976.75
560.42	586.49	Information & Public Relation	532.03	579.69
21,982.88	24,095.88	Irrigation	12,321.79	17,890.78
576.05	613.94	Labour & Employment	511.49	571.84
3,142.57	5,903.05	Land & Land Revenue	2,911.38	5,815.88
121.15	135.52	Legal Metrology	115.93	128.13
168.08	217.16	Library	167.71	208.34
0.00		Lottery	0.00	
3,879.85	59,519.73	Misc General Service	3,863.31	52,716.87
154.68	156.35	Museum	148.15	153.32
		NEC		0.00
15,449.08	5,967.87	NLCPR	8,852.32	9,127.61
9,070.89	14,555.76	P&RD	8,615.03	12,997.65
5,227.91	5,528.91	PHE (Water Supply & Sanitation)	4,567.49	5,174.19
297.04	301.97	Printing & Stationery	293.06	299.89
1,123.65	1,574.35	Public works (B&E)	1,036.21	1,504.26
7,018.93	7,672.72	Public works (R&B)	6,771.07	7,436.59

Report of Bodoland Territorial Council for the year 2017-18

Receipts		Particulars	Expenditure	
2016-17	2017-18		2016-17	2017-18
1,780.83	2,017.31	Sericulture	1,372.29	1,535.66
3,774.39	2,318.73	Social Welfare	4,537.66	898.86
1,202.93	1,288.83	Soil Conservation	1,088.01	1,287.76
771.12	811.33	Sports & Youth Welfare	869.43	796.78
610.84	648.53	Transport services	567.65	585.98
234.48	504.00	Tourism	214.36	392.12
4,990.65	1,044.51	Urban Development	4,511.93	1,039.60
2,348.24	2,394.03	Water resources	3,100.18	2,366.65
18,018.02	12,972.09	WPT&BC	12,160.60	16,575.02
2,93,798.51	3,21,991.57	Total Expenditure out of the deposit fund	2,33,859.22	3,17,100.58
59,939.29	4,890.99	Deficit /Surplus on Deposit fund		
		Total C- Part-II Deposit Fund		
3,01,069.37	3,33,583.93	Total Receipts and Expenditure under Part-I&II	2,41,366.50	3,27,117.29
		D- Opening Balance and Closing Balance		
33,724.17	93,427.04	Cash /Treasury (PLA)	93,427.04	99,893.68
3,34,793.54	4,27,010.97	Grand Total (A+B+C+D)	3,34,793.54	4,27,010.97

Source: Annual Accounts

Appendix-III*(Reference Para 2.2.5)***Statement showing differences in Closing Balances as per Annual Accounts and as per audit for the year 2017-18***(in ₹)*

Sl. No.	Head of Accounts	Total Receipts	Total Expenditure	Excess expenditure
1	2236 SNP	0	1,34,230	-1,34,230
2	2225 WPT and BC	1,29,72,08,871	1,52,68,41,912	-22,96,33,041
3	13th Finance Comm.	0	3,46,16,837	-3,46,16,837
4	VKY	0	2,23,00,000	-2,23,00,000
5	Const. Ashram school	0	3,72,59,467	-3,72,59,467
6	SCA to TSP	0	10,83,59,658	-10,83,59,658
7	RKVY	0	4,91,19,180	-4,91,19,180
8	108 NFSM	0	6,27,61,497	-6,27,61,497
9	13th Finance Comm.	0	5,17,44,341	-5,17,44,341
10	AAY	0	58,94,157	-58,94,157
11	2852 Industries	43,48,000	48,17,670	-4,69,670
12	4701 CO Major and Medium Irrigation	4,00,00,000	57,15,94,027	-53,15,94,027
13	4705 CO Command Area Development	2,00,00,000	5,14,65,593	-3,14,65,593
14	5054 CO PWD (R & B)	43,32,00,000	44,59,21,000	-1,27,21,000
15	NSAP	0	4,22,364	-4,22,364
16	Orphanage Children Home	0	74,20,000	-74,20,000
17	4552 NLCPR	59,67,86,600	91,27,60,613	-31,59,74,013
18	3604 13th Finance Comm.	0	17,50,000	-17,50,000
19	3604 Compensation & Assignment, Special Central Assistance	0	1,98,67,94,685	-1,98,67,94,685
	Total	2,39,15,43,471	5,88,19,77,231	-3,49,04,33,760

Source: Annual Accounts

Appendix-IV

(Reference Para 2.2.7)

Statement showing revenue realised by BTC during the year 2017-18

(₹ in lakh)

Head of Account	Actual realisation
0406 Forest	7,026.38
1054 PWD Roads & Bridges	85.95
1475 Other General Economic Service (202 Metrology)	28.15
0401 Crops Husbandry	26.35
0405 Fishery	15.12
0851 Village & Small Industries (103 Handloom and Textile)	0.08
0851 Village & Small Industries (107 Sericulture)	4.86
0403 A H & Vety	2.57
0425 Co-operation	7.09
0702 Minor irrigation	13.93
0435 Other Agricultural Programme 104 Soil & Water Conservation	6
1452 Tourism	0.68
0515 Other Rural Development Programme	273.5
A: Total Economic Sector	7,490.66
0029 Land & Revenue	587.9
0059 PWD Building (General Service)	2.12
0075 Misc General Service (BTC Guest House & GAD	70.3
0075 Misc General Service (Central Selection Board (BTC))	5.99
0075 Misc General Service (Lotteries)	937.02
0075 Misc General Service (Misc Receipts)	2.12
B: Total General Sector	1,605.45
0202 Education	17.95
0230 Labour & Employment	34.59
C: Total Social Sector	52.53
Grand Total	9,148.64

Appendix-V

(Reference: Paragraph 2.2.8)

Head wise, Sector wise receipts and disbursement under Deposit Fund

(In ₹)

Sl. No.	Head of AC	Total Receipts	Total Expenditure
1	Agriculture	48,15,57,400	53,62,49,428
2	Animal Husbandry	28,66,25,000	26,83,62,374
3	Co-Operation	9,77,65,000	9,44,15,399
4	Economics & Statistic	3,56,81,000	3,39,55,498
5	Fisheries	9,51,99,176	8,75,00,514
6	Food & Civil Supply	40,53,64,121	31,34,71,267
7	Forest	1,03,49,51,000	99,13,62,750
8	Handloom & Textile	20,57,25,000	20,28,71,047
9	Industries	10,25,86,000	9,76,74,810
10	Irrigation	2,40,95,88,000	1,78,90,78,111
11	Legal Metrology	1,35,52,000	1,28,13,033
12	NLCPR	59,67,86,600	91,27,60,613
13	PWD ((R&B)	76,72,72,000	74,36,58,832
14	Sericulture	20,17,31,000	15,35,65,525
15	Soil Conservation	12,88,83,000	12,87,76,472
16	Transport	3,94,66,000	3,78,02,645
17	Tourism	5,04,00,000	3,92,11,601
18	Water Resources	23,94,03,000	23,66,65,429
19	Misc General Service	5,95,19,72,707	5,27,16,87,382
A: Total Economic Sector		13,14,45,08,004	11,95,18,82,730
1	Excise	4,94,67,000	4,36,83,635
2	Printing & Stationary	59,03,05,394	2,99,89,268
3	Land & Revenue	3,01,97,000	58,15,87,567
4	PWD (B&E)	15,56,85,000	14,86,92,554
5	Taxes & Vehicle	2,53,87,000	2,07,94,932
B: Total General Sector		85,10,41,394	82,47,47,956
1	Art & Culture	3,26,55,000	3,26,47,889
2	Education	13,00,68,76,000	11,77,46,01,167
3	Information & Publicity	5,86,49,000	5,79,69,135
4	Labour & Employment	6,13,93,753	5,71,83,516
5	Library	2,17,16,200	2,08,34,428
6	P & RD	1,45,55,76,000	1,29,97,65,448
7	Museum	1,56,35,000	1,53,32,224
8	Health & Family Welfare	1,28,18,00,000	1,23,81,21,076
9	PHE	55,28,91,000	51,74,18,903
10	Social Welfare	23,18,73,380	8,98,85,525
11	Sports & Youth Welfare	8,11,33,000	7,96,78,207
12	Housing	10,44,50,845	17,33,350
13	Urban Development	17,50,000	2,09,07,54,355
14	WPT& BC	1,29,72,08,871	1,65,75,01,570
C: Total Social Sector		18,20,36,08,049	18,93,34,26,793
Grand Total (A+B+C)		32,19,91,57,447	31,71,00,57,479

Source: Annual Accounts

Appendix-VI

(Reference: Paragraph 2.3)

Sector wise Actual Receipts during 2017-18 compared with Budget Provisions

(₹ in lakh)

Head of Account	Budget Provision	Actual realisation	Difference	Percentage of Variation
0406 Forest	2,300	7,026.38	4,726.38	205
1054 PWD Roads & Bridges	50	85.95	35.95	72
1475 Other General Economic Service (202 Metrology)	23	28.15	5.15	22
0401 Crops Husbandry	29.01	26.35	(-) 2.66	-9
0405 Fishery	10	15.12	5.12	51
0851 Village & Small Industries (103 Handloom and Textile)	1.88	0.08	(-) 1.80	-96
0851 Village & Small Industries (107 Sericulture)	2.5	4.86	2.36	94
0403 A H & Vety	2	2.57	0.57	29
0425 Co-operation	1	7.09	6.09	609
0702 Minor irrigation	6	13.93	7.93	132
0435 Other Agricultural Programme 104 Soil & Water Conservation	0.5	6	5.50	1,100
1452 Tourism	1	0.68	(-) 0.32	-32
0515 Other Rural Development Programme	180	273.5	93.50	52
A: Total Economic Sector	2,606.89	7,490.66	4,883.77	187
0029 Land & Revenue	210	587.9	377.90	180
0059 PWD Building (General Service)	110	2.12	(-) 107.88	-98
0075 Misc General Service (BTC Guest House & GAD)	53	70.3	17.30	33
0075 Misc General Service (Central Selection Board (BTC))	1	5.99	4.99	499
0075 Misc General Service (Lotteries)	900	937.02	37.02	4
0075 Misc General Service (Misc Receipts)	5	2.12	(-) 2.88	-58
B: Total General Sector	1,279	1,605.45	326.45	26
0202 Education	20.5	17.95	(-) 2.55	-12
0230 Labour & Employment	13.33	34.59	21.26	159
C: Total Social Sector	33.83	52.53	18.70	55

Source: Normal Budget and Annual Accounts

Appendix-VII
(Reference Para 3.3.2.3)

Statement showing differences in Closing Balances as per Annual Accounts and as per audit for the year 2017-18

(₹ in lakh)

Sl. No.	Department	Grant	Closing Balance 2016-17	Total Receipts during 2017-18	Total Fund available	Total Expenditure during 2017-18	Closing Balance as on 31.03.2018	Closing Bal.as per A/c 2017-18	Difference in Closing balance
1	2	3	4	5	6=(4+5)	7	8=(6-7)	9=(5-7)	10=(8-9)
1	Land & Land Revenue	78	231.19	5,903.05	6,134.25	5,815.88	318.37	87.18	231.19
2	State Excise	78	92.76	494.67	587.43	436.84	150.59	57.83	92.76
3	Public Works	78	87.44	976.85	1,064.29	906.93	157.37	69.92	87.44
4	Capital outlay on PW	78	0.00	580.00	580.00	580.00	0.00	0.00	0.00
5	Printing and Stationery	78	3.98	301.97	305.95	299.89	6.06	2.08	3.98
6	Taxes on vehicle (Transport)	78	35.09	253.87	288.96	207.95	81.01	45.92	35.09
7	Social Welfare	78	9.66	866.26	875.92	822.26	53.66	44.00	9.66
8	ICDS Mat	39	-1,738.21	1,452.47	-285.73	1.05	-286.78	1,451.42	-1,738.21
9	SNP	39	-1,186.92	0.00	-1,186.92	1.34	-1,188.26	-1.34	-1,186.92
10	Art and Culture (Public Library)	78	0.37	326.55	326.92	326.48	0.44	0.07	0.37
11	Art and Culture (Museum)	78	6.53	217.16	223.69	208.34	15.35	8.82	6.53
12	Art and Culture (Cultural affairs)	78	2.30	156.35	158.65	153.32	5.33	3.03	2.30
13	Information and Public Relation	78	28.39	586.49	614.88	579.69	35.19	6.80	28.39
14	Health and Family Welfare	78	1,014.11	12,818.00	13,832.11	12,381.21	1,450.90	436.79	1,014.11
15	Labour and Employment	78	64.56	613.94	678.50	571.84	106.66	42.10	64.56
16	Water Supply and Sanitation	78	660.42	5,528.91	6,189.33	5,174.19	1,015.14	354.72	660.42
17	Housing	78	0.00	17.50	17.50	17.33	0.17	0.17	0.00
18	Sports and Youth Welfare	78	-98.31	811.33	713.02	796.78	-83.76	14.55	-98.31
19	General Education	78	8,609.40	1,30,068.76	1,38,678.16	1,17,373.42	21,304.75	12,695.34	8,609.40
20	Bodoland University	26	-68.11	0.00	-68.11	0.00	-68.11	0.00	-68.11
21	Mid-day meal	71	-12.60	0.00	-12.60	0.00	-12.60	0.00	-12.60
22	Urban Development	78	20.14	1,013.11	1,033.25	1,008.20	25.06	4.91	20.14
23	WPT and BC	78	5,857.41	12,972.09	18,829.50	15,268.42	3,561.08	-2,296.33	5,857.41
24	13th Finance Comm.	38	689.41	0.00	689.41	346.17	343.24	-346.17	689.41
25	VKY	38	0.00	0.00	0.00	223.00	-223.00	-223.00	0.00
26	Const. Ashram school	38	0.00	0.00	0.00	372.59	-372.59	-372.59	0.00
27	Article 275	38	-14.70	0.00	-14.70	0.00	-14.70	0.00	-14.70

Report of Bodoland Territorial Council for the year 2017-18

Sl. No.	Department	Grant	Closing Balance 2016-17	Total Receipts during 2017-18	Total Fund available	Total Expenditure during 2017-18	Closing Balance as on 31.03.2018	Closing Balas per A/c 2017-18	Difference in Closing balance
1	2	3	4	5	6=(4+5)	7	8=(6-7)	9=(5-7)	10=(8-9)
28	SCA to TSP	38	1,509.29	0.00	1,509.29	1,083.60	425.69	-1,083.60	1,509.29
29	Diet	78	128.39	0.00	128.39	0.00	128.39	0.00	128.39
30	Road Transport	78	8.11	394.66	402.77	378.03	24.74	16.63	8.11
31	Crop Husbandry	78	377.47	4,579.43	4,956.90	4,211.72	745.18	367.71	377.47
32	RKVY	48	370.40	0.00	370.40	491.19	-120.79	-491.19	370.40
33	108 NFSM		785.19	0.00	785.19	627.61	157.58	-627.61	785.19
34	Animal Husbandry	78	189.19	2,756.25	2,945.44	2,573.62	371.82	182.63	189.19
35	Dairy Dev.	78	0.00	100.00	100.00	100.00	0.00	0.00	0.00
36	Co - operation	78	75.55	977.65	1,053.20	944.15	109.05	33.50	75.55
37	Census Survey and Statistics	78	57.79	356.81	414.60	339.55	75.04	17.26	57.79
38	Forestry and Wildlife	78	748.02	10,349.51	11,097.53	9,913.63	1,183.90	435.88	748.02
39	13th Finance Comm.		140.67	0.00	140.67	517.44	-376.77	-517.44	140.67
40	Fishery	78	87.75	886.99	974.74	810.01	164.73	76.99	87.75
41	Food storage & Ware housing	78	37.29	382.75	420.04	375.01	45.02	7.74	37.29
42	NFSA	37	1,598.18	3,623.21	5,221.39	2,700.76	2,520.63	922.45	1,598.18
43	AMAR DUKAN	37	0.00	47.68	47.68	0.00	47.68	47.68	0.00
44	AAY	37	58.94	0.00	58.94	58.94	0.00	-58.94	58.94
45	Agriculture Research and Education	78	0.00	4.66	4.66	0.00	4.66	4.66	0.00
46	Sericulture	78	408.54	2,017.31	2,425.85	1,535.66	890.19	481.65	408.54
47	Handloom and Textiles	78	1.17	2,057.25	2,058.42	2,028.71	29.71	28.54	1.17
48	Cottage Industries	78	44.40	982.38	1,026.78	928.57	98.21	53.81	44.40
49	industries	78	12.75	43.48	56.23	48.18	8.05	-4.70	12.75
50	Major and Medium Irrigation	78	841.27	4,807.45	5,648.72	4,471.81	1,176.91	335.64	841.27
51	Major and Medium Irrigation	78	5,661.69	400.00	6,061.69	5,715.94	345.75	-5,315.94	5,661.69
52	Minor Irrigation	78	361.97	2,948.43	3,310.40	2,795.35	515.05	153.08	361.97
53	Minor Irrigation	78	2,456.91	15,626.62	18,083.53	4,306.33	13,777.20	11,320.29	2,456.91
54	Command Area Development	78	17.74	113.38	131.12	86.69	44.43	26.69	17.74
55	Command Area Development	78	321.50	200.00	521.50	514.66	6.84	-314.66	321.50
56	PWD (R & B)	78	247.86	3,340.72	3,588.58	2,977.38	611.20	363.34	247.86
57	PWD (R & B)	78	0.00	4,332.00	4,332.00	4,459.21	-127.21	-127.21	0.00
58	Capital Outlay on Tourism	78	0.00	467.00	467.00	375.00	92.00	92.00	0.00
59	P&RD Special Programme & Rural	78	231.92	1,285.53	1,517.45	1,023.30	494.15	262.23	231.92

Sl. No.	Department	Grant	Closing Balance 2016-17	Total Receipts during 2017-18	Total Fund available	Total Expenditure during 2017-18	Closing Balance as on 31.03.2018	Closing Bal.as per A/c 2017-18	Difference in Closing balance
1	2	3	4	5	6=(4+5)	7	8=(6-7)	9=(5-7)	10=(8-9)
	Dev.								
60	Other Rural Development Programme	78	223.94	7,976.43	8,200.37	7,873.20	327.17	103.23	223.94
61	NSAP	56	0.00	0.00	0.00	4.22	-4.22	-4.22	0.00
62	Soil & Water Conservation	78	114.92	1,288.83	1,403.75	1,287.76	115.98	1.07	114.92
63	Tourism	78	20.12	37.00	57.12	17.12	40.00	19.88	20.12
64	Flood control & Drainage	78	64.35	1,084.03	1,148.38	1,056.65	91.72	27.38	64.35
65	Flood control Project	78	-816.29	1,310.00	493.71	1,310.00	-816.29	0.00	-816.29
66	Other General Economic (Metrology)	78	5.22	135.52	140.74	128.13	12.61	7.39	5.22
67	Misc Gen Services & other expenditure	25	16.54	59,519.73	59,536.27	52,716.87	6,819.39	6,802.85	16.54
68	Orphanage Children Home	44	-31.80	0.00	-31.80	74.20	-106.00	-74.20	-31.80
69	Market Shed	44	59.01	72.58	131.59	5.06	126.53	67.52	59.01
70	Socio Economic status	44	-2.00	10.00	8.00	10.00	-2.00	0.00	-2.00
71	Bamboo plantation	44	-8.14	0.00	-8.14	0.00	-8.14	0.00	-8.14
72	Fish Farm at Beharberi	44	-34.89	65.00	30.11	65.00	-34.89	0.00	-34.89
73	2552 NEC PINEAPPLE based mixed Horticulture	44	0.00	26.90	26.90	26.90	0.00	0.00	0.00
74	Pilot Project for Dev Horticulture & Floriculture	44	0.00	132.00	132.00	0.00	132.00	132.00	0.00
75	NLDPR	44	6,596.77	5,967.87	12,564.63	9,127.61	3,437.03	-3,159.74	6,596.77
76	13th Finance Comm.	66	-220.94	0.00	-220.94	17.50	-238.44	-17.50	-220.94
77	4th State finance commission	66	-7.01	0.00	-7.01	0.00	-7.01	0.00	-7.01
78	5th State finance commission	66	722.24	2,263.00	2,985.24	707.66	2,277.58	1,555.34	722.24
79	Entry Tax	66	-35.71	31.40	-4.32	31.40	-35.71	0.00	-35.71
80	Compensation & Assignment, Special Central Assistance	66	22,198.70	0.00	22,198.70	19,867.95	2,330.75	-19,867.95	22,198.70
81	Special Financial Assistance	66	0.00	3,030.80	3,030.80	2,508.15	522.65	522.65	0.00
	Total		59,939.29	3,21,991.57	3,81,930.86	3,17,100.57	64,830.29	4,891.00	59,939.29

Appendix-VIII

(Reference Para No 3.4.1)

Statement showing difference in expenditure between Detailed Appropriation Accounts and Annual Accounts for the year 2017-18 in respect of Grant No. 78

(₹ in lakh)

Head of account	Expenditure		Difference
	Detailed Appropriation Accounts	Annual Accounts	
General Service			
2029 Land Revenue	5,470.78	5,815.88	-345.1
2039 State Excise	412.63	436.84	-24.21
2041 Taxes on Vehicle	199.69	207.95	-8.26
2058 Stationery & Printing	299.73	299.89	-0.16
2059 Public Works	1,052.97	906.93	146.04
4059 Capital Outlay on Public Works	416.75	580.00	-163.25
2052 Secretariat- General Service	31.40	0	31.4
Sub-Total A	7,883.95	8,247.49	-363.54
Social Service			
2202 General Education	1,17,945.74	1,17,373.42	572.32
2204 Sports & Youth Services	986.05	796.78	189.27
2205 Art & Culture	689.11	688.14	0.97
2210 Medical & Public Health	11,614.19	12,381.21	-767.02
4210 Capital Outlay on Medical & Public Health	880.19	0	880.19
2215 Water Supply & Sanitation	6,040.67	5,174.19	866.48
2216 Housing	34.83	17.33	17.5
2217 Urban Development	1,013.50	1,008.20	5.3
2220 Information & Publicity	732.22	579.69	152.53
2225 Welfare of Schedule Caste, Schedule Tribes	18,435.44	15,268.42	3,167.02
2230 Labour & Employment	585.06	571.84	13.22
2235 Social Security & Welfare	844.58	822.26	22.32
Sub-Total B	1,59,801.58	1,54,681.48	5,120.1
Economic Services			
2401 Crop Husbandry	4,233.07	4,211.72	21.35
2402 Soil & Water Conservation	1,278.22	1,287.76	-9.55
2403 Animal Husbandry	2,605.06	2,573.62	31.44
2404 Dairy Development	100.00	100.00	0
2405 Fisheries	772.17	810.01	-37.84
2406 Forestry & Wild Life	8,391.95	9,913.63	-1,521.68
4406 Capital Outlay on Forestry & Wild Life	1,861.54	0	1,861.54
2408 Food, Storage & Warehousing	376.99	375.01	1.98
2415 Agricultural Research & Education	0.45	0	0.45
2425 Cooperation	949.39	944.15	5.24
2501 Special Programme for Rural Development	1,022.36	1,023.30	-0.94
2515 Other Rural Development Programmes	7,866.38	7,873.20	-6.82
2701 Major & Medium Irrigation	4,456.9	4,471.81	-14.91
4701 Capital Outlay on Major & Medium Irrigation	5,295.8	5,715.94	-420.14
2702 Minor Irrigation	2,951.95	2,795.35	156.6
4702 Capital Outlay on Minor Irrigation	19,082.52	4,306.33	14,776.19
2705 Command Area Development	959.92	86.69	873.23
4705 Capital Outlay on Command Area Development	498.48	514.66	-16.18
2711 Flood Control & Drainage	1,180.73	1,056.65	124.08
4711 Capital Outlay on Flood Control & Drainage	1,290.23	1,310.00	-19.77
2851 Village & Small Industry	4,546.51	4,492.94	53.57
2852 Industries	38.35	48.18	-9.83

Head of account	Expenditure		Difference
	Detailed Appropriation Accounts	Annual Accounts	
3054 Roads & Bridges	3,069.48	2,977.38	92.1
5054 Capital Outlay on Roads & Bridges	4,335.83	4,459.21	-123.38
3055 Road Transport	378.03	378.03	0
3452 Tourism	378.12	17.12	361
5452 Capital Outlay on Tourism	107.00	375.00	-268
3454 Census Surveys & Statistics	339.51	339.55	-0.04
3475 Other General Economic Services	128.13	128.13	0
4402 Capital Outlay on Soil & Water Conservation	108.01	0	108.01
4552 Capital Outlay on North-eastern Areas	9,371.16	0	9,371.16
Sub-Total C	87,974.24	62,585.37	25,388.87
Grant Total (A + B + C)	2,55,659.77	2,25,514.34	30,145.43

Appendix-IX

(Reference Para No 4.3)

Difference of BoQ as per Inspection and as per Works in Site

(in ₹)

Sl. No.	Item of work	As per Work in site (As per estimate)				As per Execution			
		Unit	Quantity	Rate	Amount	Quantity	Rate	Amount	Remarks
ROAD PART									
1	Clearing Grubbing	Hec	0.83	26,209	21,753	0.83	26,209	21,753	Cost of Road has been considered fully
2	Embankment	Cum	5,099.48	148	7,54,723	5,099.48	148	7,54,723	
3	GSB	Cum	582.48	2,049.02	11,93,513	582.48	2,049.02	11,93,513	
4	Subgrade & earthen Shoulder	Cum	4,108.4	199	8,17,572	4,108.4	199	8,17,572	
Total					27,87,561	Total		27,87,561	
Difference of as per work site and as per Execution									
R.C.C. BOX CELL BRIDGE PART									
5	Earth work in Excavation	Cum	4,747.69	61	2,89,609	2,981.8889	61	1,81,895	
6	Filling in Foundation sand filling	Cum	512.74	903	4,63,001	190.5632	903	1,72,079	
7	PCC Gr M-10	Cum	385.06	4,576	17,62,035	274.4448	4,576	12,55,859	
8	PCC Gr M-20	Cum	344.37	5,307	18,27,582	145.3604	5,307	7,71,428	
9	RCC M25	Cum	1,025.03	6,122	62,75,252	679.698	6,122	41,61,111	
10	RCC M25	Cum	386.08	7,033	27,15,287	225.70095	7,033	15,87,355	
11	RCC Railing M 25	Rm	142.8	2,692	3,84,418	0	2,692	0	
12	TMT Bar (Fe 415)	MT	52.49	64,941	34,08,753	52.49	64,941	34,08,753	Quantity of TMT Bar has been taken without any deduction due these are not visible and measurable
13	TMT Bar	MT	24.7	65,664	16,21,901	24.7	65,664	16,21,901	
14	Wearing course M 30	cum	36.79	11,237	4,13,387	19.14	11,237	2,15,076	
15	Weep holes	each	88	168	14,784	88	168	14,784	
16	Back filling	cum	354.9	902	3,20,120	354.9	902	3,20,120	Not measurable at present stage hence estimated quantity taken in to
17	Curtain wall	cum	391.52	4,543	17,78,675	391.52	4,543	17,78,675	
18	Drainage spouts	each	24	1,520	36,480	10	1,520	15,200	
19	Flexible apron	cum	4,449.75	1,656.35	73,70,343	4,449.75	1,656.35	73,70,343	Not measurable at present stage hence estimated quantity taken in to consideration
20	PCC m 15	cum	28.08	4,508	1,26,585	28.08	4508	1,26,585	
21	RCC m 25 approach slab	cum	28.08	10,167	2,85,489	28.08	10167	2,85,489	
Total Amount					2,90,93,701			2,32,86,653	
Difference of as per work site and as per Execution								58,07,048	

Source: As prepared by Junior Engineer, PWD, Salbari (R&B) and countersigned by the Executive Engineer, PWD, R&B Division, Mushalpur

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