

Report of the Comptroller and Auditor General of India

For the year ended 31 March 2012



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

**Khasi Hills Autonomous District Council,
Shillong, Meghalaya**

**Report of the
Comptroller and Auditor General of India**

For the year ended 31 March 2012

**Khasi Hills Autonomous District Council,
Shillong, Meghalaya**

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PREFACE

This Report has been prepared for submission to the Governor of Meghalaya under Paragraph 7(4) of the Sixth Schedule to the Constitution of India. It relates mainly to the issues arising from the audit of the Annual Accounts as also of the transactions of the Khasi Hills Autonomous District Council, Shillong, Meghalaya for the year 2011-12.

2. The cases mentioned in this Report are those which came to notice in the course of test check of the accounts of the council for the year 2011-12.

3. This Report contains four Chapters, the first of which deals with the Constitution of the Khasi Hills Autonomous District Council, the rules for the management of the District Fund and maintenance of accounts by the District Council. Chapter-II depicts ADC Funds position. Chapter-III deals with the Comments on Accounts and Chapter IV deals with compliance issues during test-audit of the transactions of the Council for the year 2011-12.

OVERVIEW

OVERVIEW

This Report contains four Chapters. Chapter-I provides 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 2011-12. Chapter-IV of the Report deals with the audit findings pertaining to compliance audit of the Council and contains five paragraphs.

Internal Control

An evaluation of internal control system in the Council shown that internal control mechanism was weak which is evident from persistent irregularities like discrepancy in cash balances as per annual accounts, non-maintenance of records, retention of heavy cash balances, delay in depositing the Council's revenue, incurring of unfruitful expenditure, *etc.* Weak internal controls and improper upkeep of records were constraint in examination of the Council's annual accounts and transactions.

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

2. Autonomous District Council Funds

Total revenue receipt of the Council increased by 16 *per cent* from ₹ 33.62 crore in 2010-11 to ₹ 39.09 crore during 2011-12, primarily due to increase of ₹ 2.34 crore (39 *per cent*) in collection of 'Taxes on Professions, trades and employment' as well as higher Grants-in-aid to the extent of ₹ 8.36 crore (77 *per cent*) as compared to 2010-11.

(Paragraph 2.2.1)

KHADC generated only ₹ 9.22 crore *i.e.* 24 *per cent* of the total revenue receipts from its 'own source' during 2011-12. As such, KHADC was highly dependent on the State Government funding to meet its financial needs.

(Paragraph 2.2.1)

As against BE of ₹ 57.37 crore in 2011-12, KHADC incurred actual expenditure of ₹ 35.24 crore. There was substantial variation between the Budget Estimates (BE) with actuals of 31 *per cent* in receipts and 39 *per cent* in expenditure with respect to Budget estimates of the Council, during 2011-12.

(Paragraph 2.3)

Recommendations

Council should map its administrative expenditure with respect to its income from own sources and increase its revenue generation for financial sustainability; and

The Council may undertake detailed budgetary analysis and reviews to identify untapped eligible revenue resources and take appropriate steps regarding productive expenditure on activities and schemes.

3. Comments on Accounts

Council deposited revenue receipts into treasury in the next following month as a result, the revenue receipts for the month of March were accounted for in the next financial year. This resulted in understatement of revenue receipts to the tune of ₹ 0.49 lakh.

(Paragraph 3.1)

Mobilisation advance of ₹ 80 lakh given for construction of Heritage Village at Mawphlang was classified as revenue expenditure. This led to understatement of capital expenditure by ₹ 0.80 crore with corresponding overstatement of revenue expenditure to the same extent.

(Paragraph 3.2)

Recommendations

Council may ensure timely submission of Annual Accounts to the Accountant General to adhere with prescribed timeline;

Council may regularise its arrears in accounts in a definite period of time so that persisting arrears could be eliminated;

Receipts and Expenditure may be correctly classified under Capital and Revenue categories; and

Council is advised to devise a system of periodical review of accounting records to identify coexisting mistakes within the accounting period so that corrective action is taken.

4. Compliance Audit Observations

KHADC released Discretionary Grants aggregating ₹ 8.90 lakh without clearly defining objectives for the grants. Members did not submit any vouchers or utilisation certificates (UCs) in support of their claims, and the ADC did not take any action in this regard.

(Paragraph 4.1)

VAT to the tune of ₹ 0.19 crore was not deducted from the bills of the contractors while releasing final payment of ₹ 1.89 crore to 53 contractors against the works executed during 2011-12, resulting in revenue loss.

(Paragraph 4.2)

Cash book of KHADC was not maintained as per the requirement of the United Khasi and Jaintia Hills Fund Rules, 1952.

(Paragraph 4.3)

KHADC had incurred an expenditure of ₹ 20.58 lakh till March 2013 on the pay and allowances of seven incumbents appointed irregularly.

(Paragraph 4.4)

Recommendations

Council may maintain Cash Book as per Rules and reconcile it with basic documents;

Systems for strengthening internal controls and checks in the Council Departments and Subordinate offices may be put in place on priority;

Council may clearly define objectives and activities to be taken up under Members Discretionary grants. They may also ensure proper documentation and accounts of the grants given to members.

Council may ensure appointments to various posts following due process laid down.

Cases of non-deduction of VAT on payments to contractors be reviewed and VAT recovered.

Council may impress upon Audit Committee to discuss audit reports and ensure action on audit observations.

CHAPTER-I

CONSTITUTION, RULES AND MAINTENANCE OF ACCOUNTS

CHAPTER - I

Constitution, Rules and Maintenance of Accounts

1.1 Profile of Khasi Hills Autonomous District Council

The United Khasi and Jaintia Hills District Council was set up in June 1952 under Article 244(2) read with the Sixth Schedule to the Constitution of India. The Council was bifurcated in 1967 and the Jowai District Council was carved out of it. In 1973, the United Khasi and Jaintia Hills District Council and the Jowai District Council were renamed as Khasi Hills District Council and Jaintia Hills District Council, respectively.

The Sixth Schedule to the Constitution of India (Schedule) provides for administration of specified tribal areas. For that purpose, it provides for the constitution of a District Council for each autonomous district with powers to make laws on matters listed in Paragraph 3 (1) of the Schedule mainly in respect of allotment, occupation, use, *etc.* of land, management of forests other than reserved forests, use of any canal or water courses for agriculture, regulation of the practice of “*Jhum*¹” or other forms of shifting cultivation, establishment of village or town committees or councils and their powers, village or town administration including police, public health and sanitation and inheritance of property.

Paragraph 6(1) of the Schedule empowers the Councils to establish, construct or manage primary schools, dispensaries, markets, cattle pounds, ferries, fisheries, roads, road transport and water ways in the respective autonomous districts. Paragraph 8 of the Schedule further empowers the Councils to assess, levy and collect within the autonomous districts, revenue in respect of land and buildings, taxes on professions, trades, callings and employments, animals, vehicles and boats, tolls on passengers and goods carried in ferries and taxes for the maintenance of schools, dispensaries or roads.

1.2 Rules for the management of the District Fund

The Sixth Schedule provides for the constitution of a District Fund for each autonomous district to which all moneys received by the Council in the course of administration of the district is to be credited in accordance with the provisions of the Constitution. In terms of Paragraph 7(2) of the Schedule, Rules are to be framed by the Governor for the management of the District Fund and for the procedure to be followed in respect of payment of money into the said Fund, withdrawal of moneys therefrom, custody of moneys therein and any other matter connected with or ancillary to these matters. The

¹ “Jhum” cultivation is a local name for slash and burn agriculture practiced by the tribal groups in the North-Eastern States of India. Crops are grown in this cultivation by clearing the trees and other vegetation and then burning the fields. Land burning allows the addition of potash to the soil, which in effect increases soil fertility and nutrient content.

United Khasi and Jaintia Hills District Council Fund Rules, 1952 (which had been framed by the erstwhile United Khasi and Jaintia Hills District Council for management of the District Fund) are being followed by the Council.

1.3 Maintenance of Accounts and Audit arrangements

In pursuance of Paragraph 7(3) of the Sixth Schedule to the Constitution of India, the form in which the accounts of the District Council are to be maintained was prescribed by the Comptroller and Auditor General of India with the approval of the President of India in April 1977.

In terms of Paragraph 7 (4) of the Sixth Schedule of the Constitution, the Comptroller and Auditor General of India shall cause the accounts of the District Council to be audited in such manner as he may think fit, and the reports of the Comptroller and Auditor General relating to such accounts shall be submitted to the Governor who shall cause them to be laid before the Council.

The Annual Financial Statement shall be prepared by the member in charge of financial affairs in such form as may be prescribed by the District Council in consultation with the Accountant General and forwarded to the Accountant General by 30th June each year.

However, the accounts of the Council for the year 2011-12 were submitted to the Accountant General in July 2017, with a delay of more than five years.

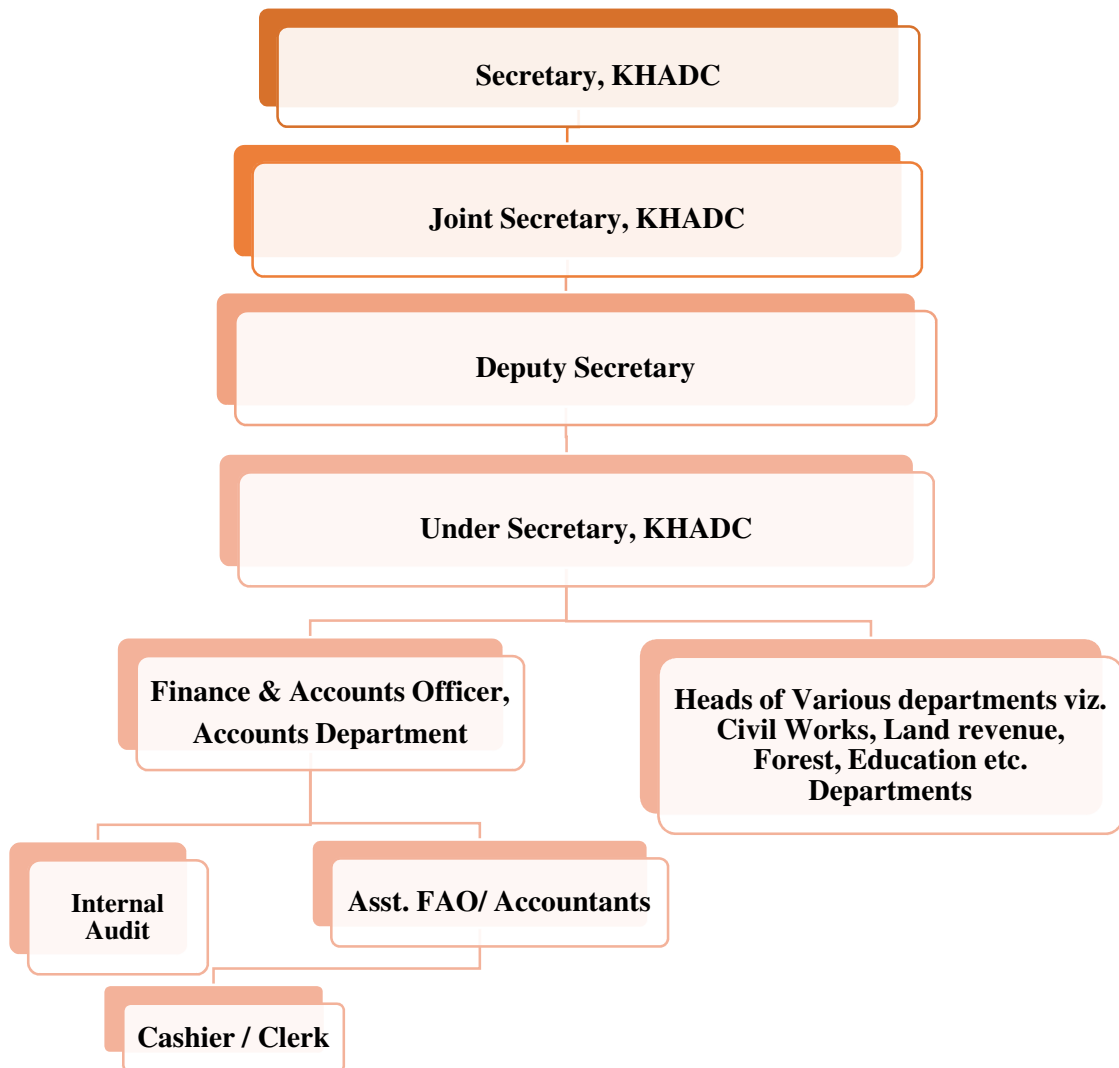
Proper and accurate compilation of financial information of Council and its disclosure, in a manner that is standardised and understood by stakeholders, is central to the credibility of those charged with governance. Council may regulate the preparation of financial information and its audit, in time, as envisaged in Fund Rules.

Results of audit are discussed in the succeeding Chapters.

1.4 Administrative Set-up of the Council

The Council is administered by the Secretary to the Executive Committee and has departments such as the General Administration Department, Finance & Accounts, Land Revenue, Forest *etc.* Finance & Accounts Department is manned with Finance & Accounts Officer, Assistant Finance & Accounts Officer, Accountant, Assistant Accountant, U.D.A, L.D.A *etc.* to conduct day-to-day business of the Council. Administrative hierarchy of the Council is depicted in **Chart 1.1**:

Chart 1.1: Administrative set-up of KHADC



Source: KHADC records.

1.5 Internal Control

Internal control system in an organisation ensures that proper checks and procedures are in place for efficient and effective discharge of its mandate, reliability of its financial reporting and compliance with applicable laws and regulations.

An evaluation of internal control system in the Council revealed that internal control mechanism was weak which is evidenced from persistent irregularities like discrepancy in cash balances as per annual accounts, retention of heavy cash balances, delay in depositing the Council's revenue, incurring of unfruitful expenditure, *etc.* as discussed in the succeeding Chapters.

Besides it was also seen that there was:

- absence of office procedure, Accounting, Budget and Internal Audit Manuals;
- deficiencies in Cash management- Irregular and unauthorised retention of heavy cash balance and delayed deposit of revenue realised;
- Non-deduction of Statutory dues;

- irregularities in recruitment of staff;
- improper maintenance of Cash Book;
- non-maintenance of ledger accounts.
- non-establishment of Internal Audit Wing;
- non-maintenance of Asset Register and absence of physical verification of assets;
- physical Verification of stores and stock not conducted;
- non-reconciliation of cash balance with treasury and bank accounts.

Further, it was observed that KHADC had not maintained proper and complete records relating to the Forest areas managed by it. Council had no information about the area of each type of forest under the possession of KHADC, number of cases of illegal felling of timber, encroachments within its forest area, details of timber sold and revenue earned from it *etc.* This was inspite of the fact that KHADC had 19 Forest Revenue Stations/Forest Beat Offices under its jurisdiction and KHADC was responsible to manage and control the movement of forest produce, check illegalities and manage and protect the plantations within its jurisdiction.

Thus, due to weak internal controls and improper upkeep of records, the attempt on the part of Audit to examine the annual accounts and transactions of the Council was constrained to that extent.

On being pointed out, the Secretary, Executive Committee, KHADC stated (July 2019) that the Chief Executive Member had already issued (1 July 2019) instructions to the Forest Department to maintain the necessary Asset Register of all Forest Land as pointed out by Audit.

The reply was, however, silent regarding the reasons for non-maintenance of proper records by KHADC during all these years.

Effective internal control reduces the risk of asset loss, and helps to ensure that information is complete and accurate, financial statements are reliable, and day-to-day operations are conducted in accordance with the provisions of applicable laws and regulations. Council may establish a strong internal control system for good governance.

1.6 Recommendations

- *The KHADC needs to strengthen its internal control mechanism, establish internal Audit wing and take action on deficiencies in Cash management.*
- *KHADC may seek the help from State Government and utilise its training facility for training and capacity building at all levels in the administrative hierarchy of the Council to ensure proper book keeping, record maintenance, supervision, control and monitoring.*

CHAPTER-II

AUTONOMOUS DISTRICT COUNCIL FUNDS

CHAPTER - II

Autonomous District Council Funds

2.1 Introduction to District Fund

Sixth Schedule 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 District Fund of the Autonomous District Council constituted under the provisions of Sub- Paragraph (I) of Paragraph 7 of the Sixth Schedule to the Constitution of India to which shall be credited all moneys received by the District Council in the course of the administration of the Autonomous District Council in accordance with the provisions of the Constitution.

The ADC fund comprises receipts from its own resources and Shared revenue and grants/ Loans & Advances from State / Central governments. Broad classification is as discussed below:

A. District Fund

District Fund further had two divisions namely: (i) Revenue Section for Revenue Receipts and Expenditures and (ii) Capital Section for Capital Receipts and Expenditures, Public Debt, Loans and Advances. The first division shall deal with the proceeds of taxation and other receipts classed as revenue and expenditure met there from. It shall also include the grants and contributions received from the Government and also grants and contributions 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 and their recoveries 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, GPF, 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.

2.2 Sources and Application of Funds

Receipts and Disbursement

The receipts and expenditure of KHADC for the year 2011-12 were as under:

Table 2.1 (₹ in crore)

PART –I DISTRICT FUND					
Revenue Section					
Receipts			Disbursement		
2010-11	1. Revenue Receipts	2011-12	2010-11	1. Revenue Expenditure	2011-12
5.93	(i) Taxes on professions, trades and employments	8.27	0.48	(i) District Council	1.13
			1.12	(ii) Executive members	1.48
0.18	(ii) Land revenue	0.23	0.47	(iii) Land Revenue	0.53
0.00	(iii) Taxes on vehicles ²	0.58			
0.21	(iv) Other Administrative Services	0.24	1.52	(iv) Other Administrative Services	1.70
0.21	(v) Other General Economic Services	0.21	10.21	(v) Secretariat General Services	12.11
0.74	(vi) Forests ²	1.00	3.62	(vi) Forest	4.06
15.52	(vii) Mines & Minerals ²	9.12	1.49	(vii) Pension & Retirement benefit	2.66
0.01	(viii) Stationery and Printing	0.00	0.39	(viii) Education	0.25
0.01	(ix) Public works	0.03	1.69	(ix) Public works	2.18
10.81	(x) Grants-in-aid received from State Government	19.17	0.11	(x) Arts & Culture	0.94
Nil	(xi) Bank Interest	0.24	Nil	(xi) Fisheries	0.11
			Nil	(xii) Relief on account of natural Calamities	0.02
			Nil	(xiii) Minor Irrigation	0.00
33.62	Total Revenue Receipt	39.09	21.10	Total Revenue Expenditure	27.17
-	Revenue Deficit	-	12.52	Revenue Surplus	11.92
	2. Capital			2. Capital Outlay	
			0.46	(i) Public Works	0.26
			3.10	(ii) Public Health and Sanitation	1.59
			1.43	(iii) Social Security and Welfare	1.91
			0.90	(iv) Other General Economic Services	0.24
			0.05	(v) Roads and Bridges	3.81
0.00	Total Capital	-	5.94	Total Capital Outlay	7.81
NIL	3. Debt	NIL	NIL	3. Debt	NIL
0.15	4. Recoveries of loans and advances	NIL	NIL	4. Disbursement of loans and advances	0.10
33.77	Total of Part - I	39.09	27.03	Total of Part – I	35.08

² Amount received during the year from the State Government as KHADC's share of taxes.

PART – II DEPOSIT FUND ³					
0.02	A. Deposits not bearing interest – (a) Security Deposit	0.10	0.12	A. Deposits not bearing interest – (a) Security Deposit	0.03
0.14	B. Civil Advances/ Departmental Advances	0.13	0.14	B. Civil Advances – Departmental Advances	0.13
0.29	C. Deposit bearing interest – (a) Term Deposit	0.54	0.00	C. Deposit bearing interest – (a) Term Deposit	Nil
0.45	Total of Part-II Deposit Fund	0.77	0.26	Total of Part-II Deposit Fund	0.16
34.22	Total Receipts (Part I+II)	39.86	27.29	Total Disbursements (Part I+II)	35.24
18.26	Opening Balance	26.33 ⁴	25.19	Closing Balance ⁵	30.95
52.48	Grand Total	66.19	52.48	Grand Total	66.19

Source: Annual Accounts of KHADC.

2.2.1 Resources, availability of funds and expenditure

KHADC collected its revenue through:

- Taxes on Profession, Trades & Employments, Other Administrative Services, Other Economic General Services, etc.;
- Share of taxes collected by the State Government on Taxes on Vehicles, Forest and Mines & Minerals; and,
- Resources made available by the State Government through the State Plan.

During 2011-12, KHADC generated ₹ 9.22 crore from its own sources⁶; received ₹ 10.70 crore as share of taxes⁷; and ₹ 19.17 crore as Grants-in-aid from the State Government.

³ Where security deposits, departmental advances and term deposits are usually kept.

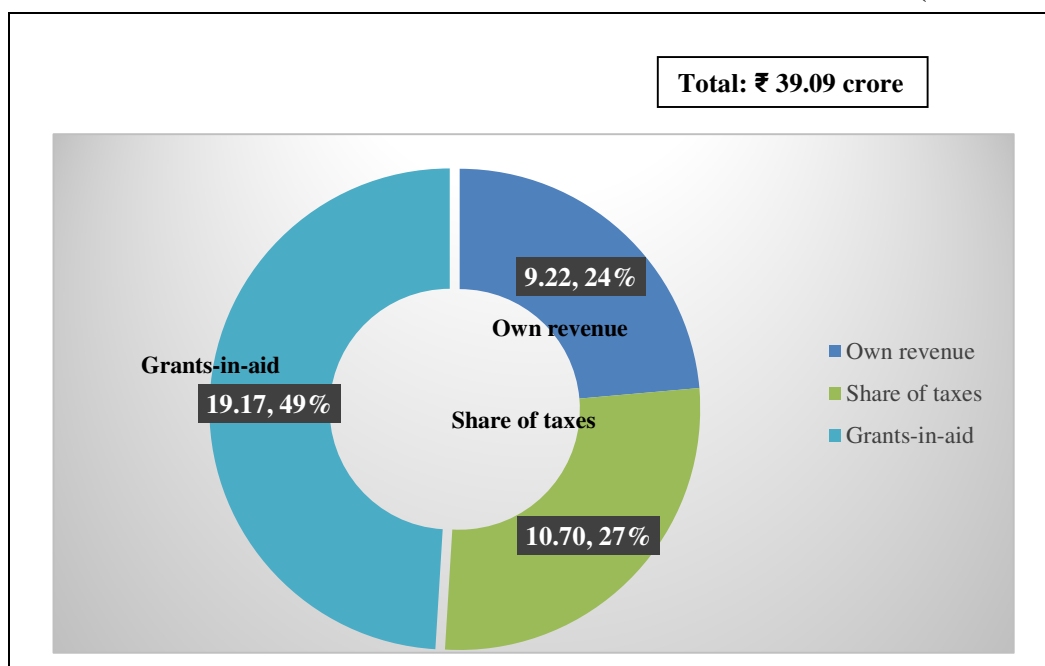
⁴ Difference in Closing Balance of 2010-11 (₹ 25.19 crore) and Opening Balance of 2011-12 (₹ 26.33 crore) was because two bank accounts at Rural Bank Nongpoh & Rural Bank Nongstoin were not included in the Annual Accounts prior to 2010-11 but the same were included from 2011-12 onwards.

⁵ 2011-12: Cash: ₹ 0.06 crore; Treasury: ₹ 15.18 crore; Bank: ₹ 6.51 crore; Term Deposit: ₹ 9.20 crore.

⁶ 2011-12: Taxes on Profession, Trades & Employments (₹ 8.27 crore); Land Revenue (₹ 0.23 crore); Other Administrative Services (₹ 0.24 crore); Other General Economic Services (₹ 0.21 crore); Public Works (₹ 0.03 crore) and Bank Interest (₹ 0.24 crore).

⁷ 2011-12: Taxes on Vehicles (₹ 0.58 crore); Forests (₹ 1.00 crore) and Mines & Minerals (₹ 9.12 crore).

Chart 2.1: Revenue Receipts of the KHADC during the year 2011-12
(₹ in crore)



Source: Annual Accounts of KHADC.

It can be seen from the chart above that during 2011-12, KHADC generated only 24 *per cent* of the total revenue receipts from its own sources. The balance 76 *per cent* of the total revenue receipts for 2011-12 were sourced from the share of taxes and Grants-in-aid placed by the State Government.

Review of earning by own resources and comparison of revenue generated and expenditure to earn that revenue by departments of the Council, is given in the **Table 2.2:**

Table 2.2: Comparison of revenue earned and expenditure by the departments
(₹ in crore)

Department	Revenue Earned	Total Expenditure	Administrative Expenses (%)	Expenses on other (%)
Forest	1.00	4.06	3.92 (97%)	0.14 (3%)
Land Revenue	0.23	0.53	0.53 (100 %)	Nil

Source: Annual Accounts Statement 5 & 6.

It is evident from above that revenue generation departments viz. Land Revenue and Forest were not able to meet their departmental expenses. Reasons for low realisation of revenue nor arrears if any, were not on records. This indicated high dependence of KHADC on State Government funding to meet its financial needs.

The Council may need to identify and implement internal cost-saving measures while not compromising on its core functions. They need to cut down on the administrative expenditure of these Departments, considering their heavy cost of collection of revenues.

Further, efforts could be initiated to comprehensively map untapped, but eligible, revenue sources and put in place a plan for strict enforcement of tax and fee collections.

Availability of funds and expenditure

The revenue receipts and revenue expenditure of KHADC during 2011-12 is analysed below.

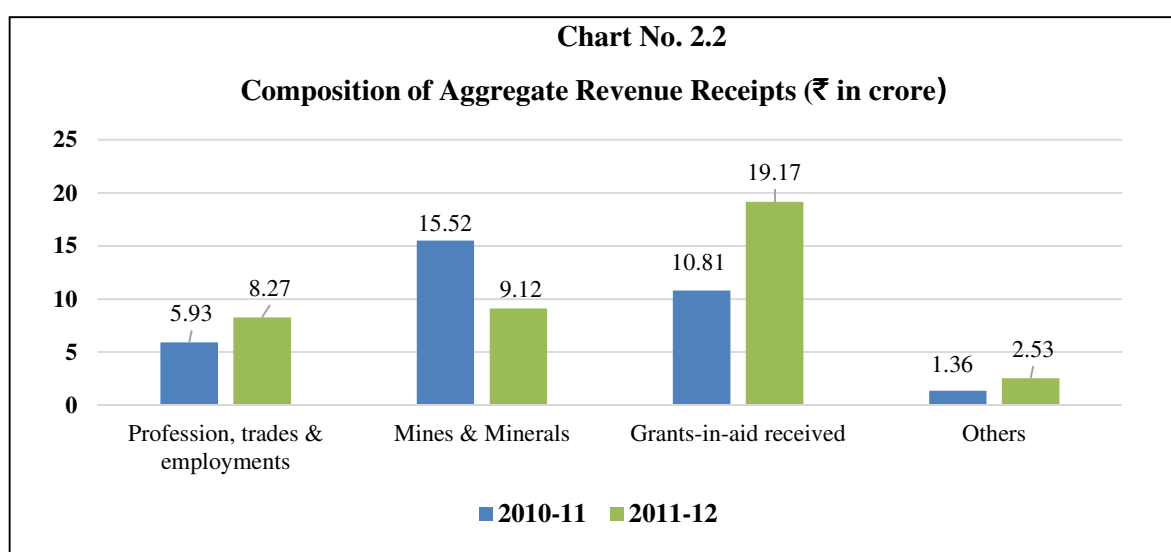
Revenue receipts

Table 2.3 and **Chart-2.2** below summarise the comparative position of the revenue receipts of KHADC during 2010-11 and 2011-12.

Table 2.3: Comparative position of revenue receipts for the years 2010-11 and 2011-12

Head	2010-11	2011-12 (percentage of revenue)	
Taxes on Profession, trades & employments	5.93	8.27	(21)
Mines & Minerals	15.52	9.12	(23)
Grants-in-aid received	10.81	19.17	(49)
Others ⁸	1.36	2.53	(07)
Total	33.62	39.09	(100)

Source: Annual Accounts of KHADC.



- As could be noticed from **Table 2.3**, the total revenue receipts of KHADC increased by 16 *per cent* from ₹ 33.62 crore in 2010-11 to ₹ 39.09 crore during 2011-12. Analysis revealed that the revenue receipts had increased during 2011-12 primarily due to increase of ₹ 2.34 crore (39 *per cent*) in collection of ‘Taxes on Professions, trades and employment’ as well as higher Grants-in-aid to the extent of ₹ 8.36 crore (77 *per cent*) as compared to 2010-11.

⁸ Includes Land Revenue, Taxes on Vehicle, Other Administrative Services, Other General Economic Services, Forests, Public Works, etc.

- During 2011-12, the combined receipt against the share of royalty on 'Mines and Minerals' and 'Grants-in-aid' constituted 72 *per cent* of the total revenue receipts of KHADC, indicating over dependence of KHADC on the State Government towards share of royalty and Grants-in-aid to augment its revenue resources.

However, as per information furnished by the Council, the share of Motor Vehicle Taxes received ₹ 57.85 lakh during 2011-12 pertaining to 2008-09. Thus, there were delays from the State Government to release due share of taxes to Council.

Revenue expenditure

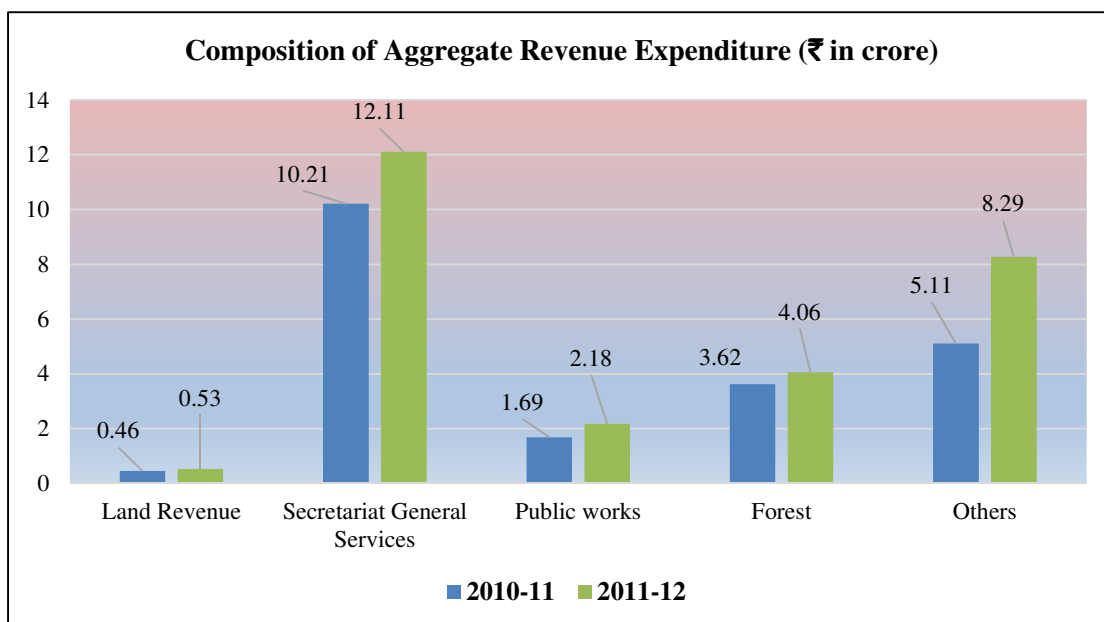
Table 2.4 and **Chart-2.3** below summarise the comparative position of revenue expenditure of KHADC during 2010-11 and 2011-12.

Table 2.4: Comparative position of revenue expenditure for the years 2010-11 and 2011-12

(₹ in crore)		
Head	2010-11	2011-12 (percentage)
Land Revenue	0.46	0.53 (02)
Secretariat General Services	10.21	12.11 (45)
Public works	1.69	2.18 (08)
Forest	3.62	4.06 (15)
Others	5.11	8.29 (30)
Total	21.09	27.17 (100)

Source: Annual Accounts of KHADC.

Chart 2.3



Source: Annual Accounts of KHADC.

- The total revenue expenditure of KHADC increased by 29 *per cent* from ₹ 21.09 crore in 2010-11 to ₹ 27.17 crore in 2011-12. The increase in revenue expenditure during 2011-12 was primarily due to increase in expenditure under

Secretariat General Services (19 *per cent*), Public Works (29 *per cent*) and Forest (12 *per cent*).

Scrutiny of records of KHADC revealed that the increase in revenue expenditure under 'Public Works' during 2011-12 was attributable to misclassification of 'capital expenditure' amounting to ₹ 0.80 crore as 'revenue expenditure' (as discussed in **Paragraph 2.5**). Further, the increase in revenue expenditure of KHADC during 2011-12 was mainly due to increase in expenditure under the Secretariat General Services, which was not a revenue earning Department.

2.3 Substantial variation between budget estimates and actuals

Analysis of budget estimates (BE) for the year 2011-12 *vis-à-vis* actual receipt and expenditure revealed significant variations between two figures as detailed in **Table 2.5**:

Table 2.5: Budget estimates and actual for the year 2011-12

(₹ in crore)

Particulars	Budget Estimate	Actual	Shortfall in actual as compared to the BE	
			Shortfall (-)	Percentage
Receipt	57.36	39.86	(-) 17.50	31
Expenditure	57.37	35.24	(-) 22.13	39

(Source: Budget estimates of Receipts and Expenditure and Annual Accounts of KHADC for 2011-12).

As could be noticed from **Table 2.5**, during 2011-12, the shortfall in actual receipt with reference to the BE was 31 *per cent* while the shortfall in the case of actual expenditure was 39 *per cent*. Significant variations between the estimated provision and actual receipts and expenditure indicate that the budgeting process of KHADC lacked rigor leading to preparation of unrealistic budget estimation.

Revenue

As discussed above, the receipts of KHADC during 2011-12 had fallen short of the BE by 31 *per cent*. The analysis of head wise major variations between actual receipts and BE for 2011-12 has been presented in **Table 2.6**:

Table 2.6: Heads-wise major variations between actual receipts and BE for 2011-12

(₹ in crore)

Sl. No	Major Heads	2010-11	2011-12		
		Actuals	Budget Estimate	Actual	Shortfall (Percentage)
1	Forest	0.74	1.60	1.00	0.60 (38)
2	Mines & Minerals	15.52	18.50	9.12	9.38 (51)
3	Taxes on vehicles	0.00	0.89	0.58	0.31 (35)

Source: BE & Annual Accounts of KHADC

It could be seen from the **Table 2.6** that major variations between actual receipts and BE during 2011-12 were attributable to low receipts under three major heads (*viz.* 'Forest', 'Mines and Minerals' and 'Taxes on Vehicles') with reference to BE. The shortfall between the BE and actual collection of revenue as discussed above indicated

that KHADC had not been able to make its revenue collection mechanism effective to the extent of the projections made under the BE.

In reply, Council stated (May 2018) that the share of Motor Vehicle Taxes of ₹ 57.85 lakh received during 2011-12 pertains to 2008-09 only. Thus, delay in release of due share by State Government also constraints accurate budget estimation.

The Council may need to undertake detailed budgetary analysis and reviews to identify and resolve challenges regarding financial sustainability.

2.4 Conclusion

Variations between the BEs and actual receipts and expenditure during 2011-12 indicated that the KHADC had prepared the REs without taking into account the actual position of expenditure.

Budgetary assumptions of the Council were not realistic during 2011-12 to bring about efficiency and transparency in budget formulation and execution. Budgetary estimates were off the mark by a considerable margin, and control over the execution and monitoring of budget was inadequate.

Comparative analysis of two revenue Departments *i.e.* Land Revenue and Forest, showed that their administrative expenditure was very high and exceeded the Revenue collected.

2.5 Recommendations

- *Council should map its administrative expenditure with respect to its income from own sources and increase its revenue generation for financial sustainability; and*
- *The Council may undertake detailed budgetary analysis and reviews to identify and take appropriate steps regarding productive expenditure on activities and schemes.*

CHAPTER–III

COMMENTS ON ACCOUNTS

CHAPTER - III

Comments on Accounts

3 Introduction to Accounts and Comments on Council Accounts

The annual accounts of the District Council shall record all transactions, which take place during a financial year commencing from 01 April to 31 March. The annual accounts of the District Council shall be maintained in such forms as prescribed by the Comptroller and Auditor General of India.

The KHADC prepares its annual accounts in the prescribed format containing the following seven statements, which detail the receipts and disbursements of the KHADC for the year with bifurcation of the expenditure under revenue, capital, plan and non-plan:

Table 3.1

Sl. No.	Statement No.	Particulars of statements
1	Statement No. 1	Summary of Transactions
2	Statement No. 2	Capital Outlay- Progressive Capital Outlay to the end of March 2012
3	Statement No. 3	Debt Position
4	Statement No. 4	Loans and Advances by the Council
5	Statement No. 5	Detailed Account of Revenue by Minor Heads
6	Statement No. 6	Detailed Account of Expenditure by Minor Heads
7	Statement No. 7	Statement of receipts, disbursements and balances under Heads relating to District Fund and Deposit Fund

3.1 Understatement of Revenue Receipts

Rule 18 of the United Khasi-Jaintia Hills Autonomous District Council Fund Rules, 1952 states that 'all moneys received by the Cashier on account of the Council (KHADC) shall be remitted intact to the Treasury promptly'.

Cross check of the Receipt Registers of 'Other Administrative Services' and the Annual Accounts for the years 2011-12 revealed that instead of promptly depositing the money collected, the Department deposited the same in the next following months. As a result, the revenue receipts under the head 'Other Administrative Services' as depicted in the Annual Accounts of KHADC for 2011-12 (Statement No 5) actually pertained to the period from 1 March 2011 to 29 February 2012 instead of 1 April 2011 to 31 March 2012. This has resulted in misstatement of the revenue receipts by ₹ 0.49 lakh (understatement) during 2011-12 as summarised in **Table 3.2:**

Table 3.2: Discrepancy in revenue receipts in the Annual Accounts

(Amount in ₹)

Year	Amounts shown as receipts under 'Other Administrative Services' in the Annual Accounts	Amount actually collected during the year	Difference Excess (+) Shortfall (-)
2011-12	24,72,982	25,22,306	(-) 49,324

In reply, KHADC stated (March 2018) that the practice followed was to deposit the collection for the current month in the following month. The reply was however,

contrary to the provisions of Rule 18 of the United Khasi-Jaintia Hills Autonomous District Council Fund Rules, 1952. Further, the discrepancy between the figures of the revenue actually collected during the year and that recorded in the Annual Accounts of KHADC would continue to persist unless the provisions of the Rule ibid are complied with by the KHADC.

3.2 Understatement of Capital Expenditure

During the year 2011-12, KHADC had paid an amount of ₹ 0.80 crore to the Contractor as mobilisation advance for construction of Heritage Village at Mawphlang. The expenditure, while recording in the accounts, was however, classified as 'revenue expenditure' instead of 'capital expenditure'. This led to understatement of capital expenditure by ₹ 0.80 crore (Statement-2) with corresponding overstatement of revenue expenditure (Statement-6) to the same extent.

On being pointed out, the Secretary, Executive Committee, KHADC stated (May 2018) that the 'accounts of mobilisation advance were yet to be settled'.

The reply was not acceptable as the mobilisation advance paid for capital works was accounted on 'payment basis' and wrongly classified as 'revenue expenditure'.

Council may check for differences between the budget and actual expenses with respect to Capital and Revenue heads. The Council may also adopt best practices and set deadlines for data entry and reconciliation so that errors are found quickly and can easily be corrected.

Council may exhibit Capital and Revenue expenditure correctly in the Annual Accounts so that progressive expenditure on Capital outlay may be available to stakeholders for decision making.

3.3 Non-maintenance of records

KHADC did not maintain any subsidiary ledger accounts as per various heads of account given in the Annual Accounts. KHADC also did not maintain any asset register to record the details of various assets owned by it. Further, there was no system in place to physically verify the assets of KHADC at periodic intervals to ascertain the condition and utility of different assets. In absence of an appropriate mechanism in this regard, the net value along with existence of KHADC's assets could not be ascertained in audit.

Non-maintenance of subsidiary ledgers or any supporting record about the existence and present conditions of the assets of KHADC was fraught with the risk of theft or loss of those assets as well as deterioration in their condition due to improper maintenance.

On being pointed out, the Secretary, Executive Committee, KHADC stated (May 2018) that the consolidation process of records was under progress and a final report in the matter would be submitted after completion of the process.

3.4 Conclusion

In this Chapter, audit emphasis was on the classification and accounting treatment of transactions in Annual Accounts, internal control and record keeping, *etc.* As such following deficiencies were noticed during the course of audit:

- Understatement of Revenue Receipts to the tune of ₹ 0.49 lakh was noticed due to wrong accounting year.
- Incorrect Classification of Revenue and Capital Expenditure resulted in understatement of Capital Expenditure and overstatement of Revenue Expenditure by ₹ 0.80 crore.

3.5 Recommendation

- *Council may ensure timely submission of Annual Accounts to the Accountant General to adhere with prescribed timeline;*
- *Council may regularise its arrears in accounts in a definite period of time so that persisting arrears could be eliminated;*
- *Receipts and Expenditure may be correctly classified under Capital and Revenue categories; and*
- *Council is advised to device a system of periodical review of accounting records to identify coexisting mistakes within the accounting period so that corrective action is taken.*

CHAPTER-IV

COMPLIANCE AUDIT OBSERVATIONS

CHAPTER - IV

Compliance Audit Observations

4.1 Expenditure from Discretionary Grant

According to Rule 59 of the United Khasi-Jaintia District Fund Rules, 1952 “a Council employee entrusted with payment of money shall obtain for every payment he makes, including repayment of sums previously lodged with the Council, a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts.”

During 2011-12, KHADC, on the approval of the Executive Committee, sanctioned an amount of ₹ 9.40 lakh as discretionary grants to its Members⁹ with the stipulation that necessary utilisation certificate (UC) be submitted against the claim. The sanction, however, had no stipulation regarding furnishing of necessary vouchers in support of the expenditure claimed.

Scrutiny of records revealed that against the sanctioned amount of ₹ 9.40 lakh, the Secretary, Executive Committee, KHADC released ₹ 9.20 lakh amongst its 30 Members. No supporting vouchers against the expenditure incurred by the Members were furnished. Only one Member submitted UC for part expenditure of ₹ 0.30 lakh and no UCs or vouchers were submitted by the Members for the balance amount of ₹ 8.90 lakh.

On being pointed out, the Secretary, Executive Committee, KHADC accepted (July 2019) that in absence of any rules/guidelines with the KHADC for regulation of expenditure incurred under discretionary grants, the Members of the District Council showed little interest in furnishing the details of expenditure incurred by them during their tenure. The Secretary further stated that the Chief Executive Member had already issued (1 July 2019) instructions for preparation of draft guidelines for regulation of Discretionary Grants.

Council should have clearly defined objectives and activities to be taken up by the members for utilisation of Discretionary Grant and Gratuitous Relief. Council may also maintain proper accounts alongwith relevant supporting documents to ensure utilisation of DG and GR for the bonafide purposes.

Council may comply with the guidelines issued by Chief Executive Member dated 01 January 2019.

⁹ ₹ 0.70 lakh for the Chief Executive Member of KHADC and ₹0.30 lakh each for the rest of the 29 Members.

4.2 Non-deduction of VAT from contractors' bills.

Section 106 of Meghalaya Value Added Tax (VAT) Act, 2003 *inter alia* provides that the amount of tax (VAT) payable shall be deducted from the bill in respect of work contracts. As per Meghalaya VAT Act, 2003 (amended in 2005), the rate of VAT in respect of works contract shall be 13.5 *per cent* after allowing deduction of 25 *per cent* from the work value.

Audit observed that while settling the bills of the contractors against the works executed during 2011-12, the Secretary, Executive Committee, KHADC did not deduct VAT amounting to ₹ 19.12 lakh from the final payment of ₹ 1.89 crore released to 53 contractors (**Appendix – I**). Failure to deduct VAT amounting to ₹ 19.12 lakh from the bills of contractors resulted in violation of the codal provision besides extension of undue favour to the contractors.

In reply (May 2018), the Secretary, KHADC, stated that none of the above contractors was registered with the Sales Tax Authority, Government of Meghalaya and as such, VAT was not deducted from them.

The reply was not acceptable since Section 106 of the Meghalaya VAT Act makes it mandatory for every Drawing and Disbursing Officer (DDO) to deduct the VAT component at source and credit the same to Government Account while releasing payment to contractors. This calls for fixing responsibility of the DDO(s).

Council may initiate appropriate action to recover VAT from the Contractors.

4.3 Irregularities in maintenance of Cash Book

The United Khasi and Jaintia Hills District Council Fund Rules, 1952 (hereafter referred to as 'Fund Rules'), prescribe the rules and forms for maintenance of Cash Book.

Examination (November-December 2017) of records relating to compliance to the rules for maintenance of Cash Book by KHADC during 2011-12 revealed the following irregularities:

- As per Rule 16 (ii) of the Fund Rules, all monetary transactions shall be entered in the Cash Book as soon as they occur. Examinations of records of KHADC, however, revealed that the entries recorded in the Cash Book of KHADC during 2011-12 were merely restricted to disbursement of salaries to staff. Improper recording of monetary transactions as stated above, raises doubts on the authenticity and correctness of the Cash Book of KHADC for the periods concerned.
- Rules 16 (iii) of the Fund Rules states that the Cash Book should be closed daily, duly authenticated by the Secretary in token of acceptance of its correctness. Rule 16 (iv) further provides that the Secretary should verify the cash balance at the end of each month and record a certificate to that effect in the Cash Book. It was observed that these requirements were not adhered to during 2011-12.

Absence of verification of cash balance as well as not recording of cash transactions in the Cash Book was not only irregular but also fraught with the risk of misappropriation and fraud.

In reply (May 2018), the Secretary, Executive Committee, KHADC stated that steps were under way to maintain the Cash Book in proper manner. The Secretary KHADC should ensure proper maintenance of Cash Book as per the relevant provision of the Fund Rules.

Maintenance of Cash Book has the following advantages in cash management:

- Daily cash receipts and cash payments are easily ascertained.
- Cash in hand at any time can easily be ascertained through Cash Book balance.
- Any mistake in the book can be easily detected at the time of verification of cash.
- Any defalcation of money can be detected while verifying cash.

Council may ensure proper maintenance of cashbook as per Rules to ensure accountability for public money.

4.4 Irregularities in recruitment of staff

The Khasi Hills Autonomous District Council Service Rules, 1961 regulate appointment and promotions of KHADC staff. The rules clearly state that ‘the recruitment to all classes of services and staff shall be made after due advertisement and by competitive examination or on the basis of an oral examination and interview.’

Scrutiny of records revealed that the KHADC recruited (March 2011 and January 2012) seven staff members for various posts such as typist, peon, constable, *etc.* as shown in the **Table 4.1**.

Table 4.1: Statement showing details of staffs recruited without holding any competitive examination/interview

(₹ in lakh)

Sl. No.	Name of person recruited	Post	Date of joining	Salary expenditure upto March 2013
1	Smti. Badalyne Byrsat	Typist Grade III	14/03/2011	5.12
2	Shri Baiborstar Kharbyngar	Enforcement Constable	28/04/2011	2.79
3	Smti. Habalarisa Jyrwa	Cleaner	18/05/2011	2.74
4	Smti. Wanrilin Syiemlieh	Peon	01/06/2011	2.07
5	Smti. Ibankyntiew Kharaswai	Peon	06/07/2011	3.11
6	Shri Richestar Khongjee	Enforcement Constable	15/07/2011	2.79
7	Shri Goodness Thabah	Enforcement Constable	24/01/2012	1.96
Total				20.58

Source: Council records.

It was, however, noticed that these seven vacancies were never advertised. The appointments were made only on the basis of Executive Committee's approval without holding any competitive examination/interview, etc. KHADC had incurred an expenditure of ₹ 20.58 lakh till March 2013 on the pay and allowances of these seven incumbents from the date of their joining.

However, reasons for recruiting the staff without holding any competitive examination/interview was not on records.

In reply (May 2018), the Secretary, Executive Committee, KHADC stated that the officials were earlier attached to legislative department and subsequently absorbed with the approval of Executive Committee. However, KHADC did not furnish any reason for the irregularity pointed out by Audit.

Non-adherence to recruitment policy creates opportunities for favouritism in the hiring process. In order to maintain fair competition for selection of deserving candidates, Council may follow recruitment rules. These appointments being in violation of the Council's own Rules, need to be annulled/cancelled. Similar, recruitment against permanent posts may be reviewed for necessary action.

4.5 Irregularities in stock management

According to Rules 120 and 121 of United Khasi-Jaintia Hills District Fund Rules 1952, all stores received or issued were to be entered in the stock accounts on the dates the transactions take place, and the balance in stock should be verified on half-yearly basis.

Verification of stock minimises risks of wastage, obsolescence and damage and also prevents loss, theft or misappropriation and was an internal control measure to be taken by Council.

Scrutiny of the stock register of KHADC relating to computer consumables, stationery items, office furniture revealed that no stock verification was ever conducted by KHADC contrary to the requirements of the Rules *ibid*.

On being pointed out, the Secretary, Executive Committee, KHADC stated (May 2018) that steps were underway to conduct the stock verification.

Stock verification helps to review the precautionary measures already taken in preventing loss and damage as well as to identify any deficiencies in the existing procedure of maintenance of assets and vigilance. Also, stock verification helps as a way of identifying and discarding obsolete volumes.

Council may conduct annual physical verification of assets to prevent it from loss and damages.

4.6 Outstanding Inspection Reports

Audit observations on financial irregularities and defects in the maintenance of accounts noticed during local audit and not settled on the spot are communicated to the

higher authorities through the Inspection Reports (IRs). As per Comptroller & Auditor General's Regulations on Audit and Accounts No. 197, the officer in-charge of the auditable entity shall send the reply to an Inspection Report (IR) within four weeks of its receipts.

Between July 2005 and February 2017, six IRs were issued containing 54 paragraphs. A meeting to the Audit Committee was held (10 August 2017) wherein five IRs were discussed and total 26 paragraphs were settled. However, three IRs containing 28 paragraphs were still outstanding.

4.7 Follow up action on Audit Reports

The Reports of the Comptroller and Auditor General of India in respect of KHADC are prepared under Paragraph 7(4) of the Sixth Schedule to the Constitution of India for submission to the Governor, who shall cause them to be laid before the KHADC. Though the Audit Reports in respect of KHADC for the years 1970-71 to 2009-10 had been placed before the KHADC, action taken on the observations included in these Audit Reports had not been intimated (May 2018).

It is recommended that KHADC may take time bound action on the audit observations pointed out in the Audit Reports to ensure financial discipline and good governance in the conduct of the affairs of the KHADC.

In reply (May 2018), the Secretary, KHADC stated that the observations made in the Audit Reports for the years 1970-71 to 2009-10 were under discussion by the Committee concerned and the result thereof would be intimated in due course. No action on any of the audit paragraphs have been reported so far. As such, it is recommended that a specific time frame should be fixed during which action on these reports should be taken.

4.8 Conclusion

Compliance Audit of revenue and expenditure of the Council revealed that:

- Council had not defined objectives/ purposes for which Member's Discretionary grants be used for. Members did not submit vouchers/ supporting documents for the grants spent and the ADC had not taken any action in this regard.
- Council made seven direct appointments at the various posts without any advertisements and competitive examinations but merely on the basis of recommendation of Chief Council Executive / Deputy Chief Executive which was in contravention of the recruitment rules of the Council.
- Contractors were paid dues without deducting VAT amounting to ₹ 19.12 lakh, which resulted in loss of revenue to the Government and undue favour to the contractors.
- Improper maintenance of cashbook and non-reconciliation of closing balances were noticed.

4.9 Recommendations

The Council may consider the following recommendations:

- *Council may maintain Cash Book as per Rules and reconcile it with basic documents;*
- *Systems for strengthening internal controls and checks in the Council Departments and Subordinate offices may be put in place on priority;*
- *Council may clearly define objectives and activities to be taken up under Members Discretionary grants. They may also ensure proper documentation and accounts of the grants given to members.*
- *Council may ensure appointments to various posts following due process laid down.*
- *Cases of non-deduction of VAT on payments to contractors be reviewed and VAT recovered.*
- *Council may impress upon Audit Committee to discuss audit reports and ensure action on audit observations.*



(SHEFALI S. ANDALEEB)

Accountant General (Audit), Meghalaya

Shillong

The 23 September 2021

Countersigned



(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

New Delhi

The 11 October 2021

APPENDICES

Appendix-I

(Reference paragraph: 4.2)

Statement showing non-deduction of VAT from works contract during 2011-12

(Amount in ₹)

Sl. No.	Name of the contractor	Name of work	Total value of work done and payment made	Amount of VAT not deducted at source
1	W. Lyngdoh	C/o Dorbar Hall at Nonglait	189848	19222.11
2	S.D. Wanniang	C/o Footbridge at Wah	254490	25767.11
3	M. Khongwang	C/o Footbridge at Wah Lasiang near Nongsohphan	195966	19841.56
4	M.Lyngdoh	C/o Road at Tihnongbah	189989	19236.39
5	J. Swer	C/o Rcc Bridge at Phanniewlah umsaitnier	114874	11630.99
6	Tbiak Mawthoh	C/o Footbridge at Wahumiew	158959	16094.60
7	W. Makhroh	C/o Rcc footbridge over Umta River	410187	41531.43
8	K. Bani	C/o footbridge over Iapriphin stream between Sangriay & Mawduh.	174652	17683.52
9	Snor Suting	C/o footbridge over Stream Nongbah in between Nonglwai II & Catholic Church	156521	15847.75
10	Samuel Jimthae	C/o Rcc footbridge over river Mawrah etc.	316499	32045.52
11	Samuel Jimthae	C/o Rcc footbridge over river at Mawbang	124393	12594.79
12	Miriam Wahlang	C/o footbridge over Kynroh Dkhar river etc.	111073	11246.14
13	W. Lyngdoh	C/o Rcc footbridge from Phodjole to Damruah etc.	118723	12020.70
14	Marbi Khongshei	C/o Susp. Footbridge over Wah Luriah etc.	313774	31769.62
15	K.K Bani	C/o footbridge over Wah Namlang to Mawsngapwir	124880	12644.10
16	Pranstar Kharnaioir	C/o Rcc footbridge over Wah Sohma at Mawbah	134192	13586.94
17	P.Lyngdoh	C/o susp. Footbridge at Ksehkohjit etc.	127654	12924.97
18	Khomet Suting	C/o susp. Footbridge over Wah Umngot etc.	208742	21135.13
19	Traikat Nongkhlaw	C/o footbridge at Maweitnae etc.	125967	12754.16
20	Thelmodis Paliar	C/o footbridge over river Langtngaw etc.	237591	24056.09
21	Khlikshon Pariong	C/o footbridge at Wah Umsohlang etc.	163901	16594.98
22	Snor Suting	C/o susp. Footbridge at Wah Mynriah etc.	209713	21233.44
23	B. Lyngdoh	C/o Rcc footbridge over Umsiang river etc.	395211	40015.11
24	Hugh Thongni	C/o susp. Footbridge over Rilang river etc.	190826	19321.13
25	Amos Kharbani	C/o susp. Footbridge Balieh river	230179	23305.62
26	N.I. Dkhar	C/o susp. Footbridge over Rilang river etc.	248098	25119.92
27	Royland Lyngkhoi	C/o footbridge over um Mawwir etc.	134748	13643.24
28	Shanbok Sten	C/o footbridge at Umlaper	141181	14294.58
29	Henry Mukhim	C/o Village Road at Umlaper	192887	19529.81
30	Nika Mawein	C/o footbridge over Rilang river	125894	12746.77
31	Bony Shangdiar	C/o road for PWD Road to Mawkynrew etc.	143590	14538.49

Sl. No.	Name of the contractor	Name of work	Total value of work done and payment made	Amount of VAT not deducted at source
32	Khrawbok Wahlang	C/o & Replacement of susp. Footbridge in Umtlang vill. <i>etc.</i>	190386	19276.58
33	A.F Myllemngap	C/o Dorbar Hall Cum office at Shanmari <i>etc.</i>	284182	28773.43
34	Bansing Tynsong	C/o Community Pond Cum Water supply <i>etc.</i>	152101	15400.23
35	K. Syiem	C/o footbridge at Terajanva vill.	95459	9665.22
36	Bitu Marbaniang	C/o footbridge at Wah Umsier Kohpet <i>etc.</i>	95047	9623.51
37	Lamphrang Khyllap	C/o footbridge etc at Mawriang Umwai Vill.	285682	28925.30
38	Moris Lyngdoh	C/o app. Road at Nongkhroh <i>etc.</i>	192660	19506.83
39	Moris Lyngdoh	C/o app. Road for Playground at Umtasir	95035	9622.29
40	Tek Kharkrang	C/o footbridge at Wah Ryngli Lum Mynsain	95012	9619.97
41	Judas Kharkrang	C/o footbridge at Wah Rynli Lyngwa	95012	9619.97
42	Shanbok Sten	C/o footbridge at Umshyngktab	149642	15151.25
43	Shanbok Sten	C/o footbridge at Lapudui	149642	15151.25
44	Ibanshailang Sutnga	C/o D/well at Mawprem <i>etc.</i>	149786	15165.83
45	Pynjanai Lyngdoh	C/o footbridge at Wahummluh Sung <i>etc.</i>	114647	11608.01
46	John Peter Khongdup	C/o village Road from Dhapan for Nongjri <i>etc.</i>	94970	9615.71
47	Modi Basaiawmoit	C/o app. Road at Sohphanjatra Vill.	95220	9641.03
48	Edward Kurbah	C/o Durbar Hall <i>etc.</i>	239131	24212.01
49	F. Trang	C/o footbridge over Umtrang	95526	9672.01
50	R. Pariat	C/o Water supply at Wahthapbru	166400	16848.00
51	Robert Samuel Lyngdoh	C/o Link Road from Mawiwawan	285497	28906.57
52	Fullmoon P. Lyngkhai	C/o Road at Jaiaw Laitdom	190311	19268.99
53	D.G Marbaniang	C/o Auditorium Hall	9610756	973089.05
	Total		1,88,87, 306	19,12,339.75

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