

Report of the Comptroller and Auditor General of India

For the year ended 31 March 2014



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

**Garo Hills Autonomous District Council,
Tura, Meghalaya**

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

For the year ended 31 March 2014

**Garo Hills Autonomous District Council,
Tura, 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 Garo Hills Autonomous District Council, Tura, Meghalaya for the year 2013-14.

2. This Report contains four Chapters, the first of which deals with the Constitution of the Garo Hills Autonomous District Council, 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 issues during test-audit of the transactions of the Council for the year 2013-14.

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 2013-14. Chapter-IV of the Report deals with the audit findings pertaining to compliance audit of the Council and contains four paragraphs.

Maintenance of Accounts and Audit arrangements

The Council's Accounts for 2013-14 were submitted for audit to the Accountant General after an inordinate delay of more than four years. This delay was despite availability of experienced Accounts staff with the Council.

Recommendation

Council may fix responsibility for delay in preparation of Annual Accounts and take appropriate steps to prepare up-to date Financial Statements in future. In addition the available manpower can be upskilled by using the available state training facilities in co-ordination with the District Council Affairs department.

Internal Control

An evaluation of internal control system in the Council revealed that internal control mechanism was weak which is evident 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, non-maintenance of records, etc. Due to weak internal controls, the attempt on the part of Audit to examine the annual accounts and transactions of the Council was constrained to that extent. Above failure in internal controls under Financial Management is fraught with risks of fraud, misappropriation and financial irregularities, which might remain undetected.

Recommendations

The GHADC needs to strengthen its internal control mechanism, make internal Audit wing functional including imparting training to its staff and take action on deficiencies in record keeping.

GHADC may seek the help of State Government and utilise its training facilities for training and capacity building at all levels in the administrative hierarchy of the Council for ensuring proper book keeping, record maintenance, supervision, control and monitoring.

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

2. Autonomous District Council Fund

The receipts of the Council showed increasing trend and were ₹ 54.56 crore in 2013-14 but short of BE by 30 *per cent*.

(Paragraph 2.1)

During 2013-14, GHADC generated ₹ 10.30 crore (19 *per cent*) from its own sources and taxes, received ₹ 34.00 crore as share of taxes (62 *per cent*), ₹ 8.93 crore (16 *per cent*) as grants-in-aid from GoM (through the District Council Affairs Department, Government of Meghalaya) and ₹ 0.37 crore (one *per cent*) as recovery of loans and advances to District Council Employees. As such, GHADC share of royalty and grants-in-aid constituted 78 *per cent* of its receipts.

(Paragraph 2.1)

The total revenue expenditure of the Council increased by 35 *per cent* over previous year from ₹ 48.25 crore in 2012-13 to ₹ 65.34 crore during 2013-14. The increase in revenue expenditure during 2013-14 was primarily due to increase in expenditure under Secretariat General Services (40 *per cent*), Public Works (83 *per cent*), General Economic Services (41 *per cent*) and Forest (23 *per cent*).

(Paragraph 2.2)

The Council's expenditure was ₹ 65.34 crore and fell short of the BE during the year 2013-14 by 44 *per cent*.

(Paragraph 2.3)

Recommendations

Council may take steps to increase its own revenue receipts so that they are able to improve their spending on programmes and schemes of the Council.

Council should map its administrative expenditure with respect to its income from own sources and spend wisely on revenue generation activities for financial sustainability.

The Council may undertake detailed budgetary analysis and reviews to identify untapped eligible revenue resources and for estimating revenue receipts more accurately.

3. Comments on Accounts

Closing balance of cash in PLA Accounts at Treasury did not match with Annual Accounts of the Council and there were huge differences.

(Paragraph 3.1)

Council had neither prepared a Capital budget nor booked any Capital expenditure in Statement No.2 of Annual Accounts. There were instances of Capital expenditure incurred out of Finance Commission grants, which was booked as Revenue Expenditure resulting in overstatement by ₹ 8.86 crore.

(Paragraph 3.2)

Closing balance standing against loans and advances to District Council Employees was understated by ₹ 65.77 lakh at the end of the year. There were discrepancies in Loans and advances to District Council Staff as a result of which outstanding loans could not be confirmed.

(Paragraph 3.3)

Recommendations

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.

The Council may ensure that the financial Statements are drawn in detail upto object head and give clear distinction between Capital and Revenue, Plan and Non-plan Receipts and Expenditure.

Council may prepare budget in prescribed format in detail so that transactions are recorded under appropriate Revenue and Capital head. It will help Council to have better control over expenditure and exhibit the same correctly in the Annual Accounts.

Council may reconcile the Closing balances of PLAs at Treasury with Cash Books, before compiling Annual Account.

The Council needs to reconcile discrepancies in the outstanding Loans and advances to District Council Staff with the recovery and disbursement of loans and advances vouchers / schedules and arrive at the correct outstanding Loans and Advances figure.

Council is advised to ensure consistency in Statements constituting Annual Accounts.

4. Compliance Audit Observations

The Council's officers had retained revenues for a period ranging between 33 to 1668 days outside the PLA of the Council in contravention of Rule 17 of GHADC Fund Rules noticed. Further, 47 receipt books were not deposited with the Cashier till August 2018 by these dealing hands in violation of Cash Book procedures and Rules. All these irregularities tantamount to temporary misappropriation of cash.

(Paragraph 4.1)

Thirty-eight out of 92 POs had been defaulting in depositing the Professional tax for period ranging from four to 14 years on account of trade, calling, profession tax collected in the Council area.

(Paragraph 4.2)

The Council Drawing Disbursing Officers paid full amount to Contractors without deducting VAT amounting to ₹ 78.00 lakh, resulting in revenue loss to the Government.

(Paragraph 4.3)

The Council did not deduct Labour Cess amounting to ₹ 8.86 lakh, on contractual payments resulting in violation of Cess Act provisions.

(Paragraph 4.4)

Recommendations

Council may put in place systems to ensure timely remittances of receipts to the treasury to prevent risk of temporary misappropriation of Council funds due to delayed remittances /non-deposit of the collected revenue.

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

Council may take necessary steps to recover professional tax due from assesses and take action against the defaulting officers for the negligence.

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

The Council may get clarification from the State Administration Department on deduction of Labour Cess and its remission to the Labour Board and accordingly take action to adhere to Rules and Regulations implemented by the State.

Council may constitute 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 Garo Hills Autonomous District Council

The Garo Hills Autonomous District Council (GHADC) was set up in June 1952 under Article 244(2) read with the Sixth Schedule to the Constitution of India.

The Sixth Schedule to the Constitution of India provides for administration of specified tribal areas. For that purpose, it provides for the constitution of a District Council for each Autonomous District with powers to make laws on matters listed in Paragraph 3(1) of the Schedule mainly in respect of allotment, occupation, use *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.

Under Paragraph 6(1) of the Schedule, the Councils have powers to establish, construct or manage primary schools, dispensaries, markets, cattle pounds, ferries, roads, road transport and waterways in the respective Autonomous Districts. The Councils also have powers within the Autonomous Districts to assess, levy and collect revenue in respect of land and buildings, taxes on professions, trades, callings and employments, animals, vehicles and boats, tolls on passengers and goods carried in ferries and the maintenance of schools, dispensaries or roads as listed in Paragraph 8 of the Schedule.

1.2 Rules for the Management of the District Fund

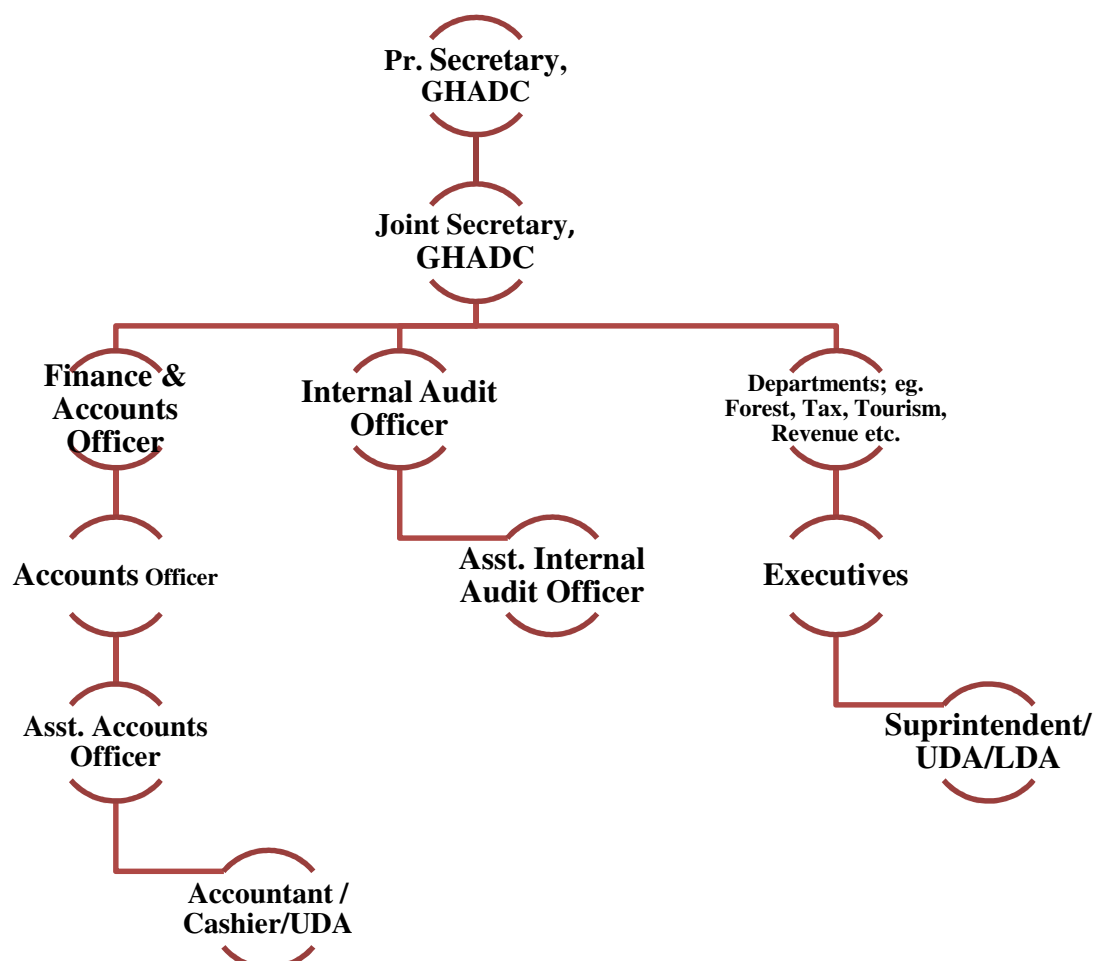
The Sixth Schedule provides for constitution of a District Fund for each Autonomous District to which all moneys received by the Council in the course of administration of the districts to be credited in accordance with the provisions of the Constitution. In terms of the amended provisions of Paragraph 7(2) of the Schedule (made with effect from 2 April 1970), the Governor may make rules for the management of the District Fund and for the procedure to be followed in respect of the payment of money into the said Fund, the withdrawal of moneys therefrom, the custody of moneys therein and any other matter connected with or ancillary to these matters. The affairs of the District Fund are being regulated in accordance with the Garo Hills District Fund Rules, 1952.

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.

1.3 Administrative set-up of the Council

Administration of GHADC and its subordinate offices are managed from its headquarters at Tura, West Garo Hills District. A flow chart of administrative set-up is given in **Chart 1.1**.

Chart 1.1: Administrative set up of the Council



Source: GHADC records.

1.4 Maintenance of Accounts and Audit Arrangements

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

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 thinks 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.

As per Rule 112(A) of the Garo Hills Autonomous District Council Fund Rules, 2005 the Annual Financial Accounts and Appropriation Accounts 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 2013-14 were submitted to Accountant General in November 2018 with a delay of more than four years.

Council in its reply stated the reasons for this inordinate delay was due to non-availability of sufficient skilled and experienced staff in dealing with accounts and financial matters.

Audit noticed that the Council had in position 16 accounts staff and five staff deployed for internal audit functions. Despite staff being available, Audit has been reporting persistent shortcomings in maintenance of accounts such as- non-maintenance of relevant records, misclassification of receipts and expenditure and deficiencies in cash management by the ADC.

Financial statements are a structured representation of the financial position and financial performance of an entity. The objectives of financial statements are to provide information about the financial position, financial performance and cash flows of an entity that is useful to stakeholders in making and evaluating decisions about the allocation of resources. In absence of Financial Statements the appropriateness of utilisation of resources could not be assessed.

Council may fix responsibility for delay in preparation of Annual Accounts and take appropriate steps to prepare up-to date Financial Statements in future. In addition, the available manpower can be upskilled by using the available state training facilities in co-ordination with the District Council Affairs department.

Results of audit are discussed in the succeeding Chapters.

1.5 Internal Control

(a) Internal Control

Internal Control Mechanism 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. Internal Audit Wing (IAW) is an important component of Internal Control Mechanism. Garo Hills Fund Rules 1952, provided a system for checks and balances by Internal Audit. The Internal Audit was responsible for cross verification of day- to- day transactions by the Council. However, despite having its own IAW, the Council had not taken any steps to analyse or evaluate the efficiency of its internal control systems, which was evident from persistent irregularities like delay in depositing the Council's revenue, failure to deduct VAT, doubtful expenditure, etc.

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-maintenance of Asset Register and absence of physical verification of assets; and
- non-maintenance of ledger accounts with respect to works.

In reply, the Secretary, Executive Committee stated (March 2020) that the internal audit section and its staff are untrained in accounts and auditing and the post of Audit Officer and Auditor are lying vacant. As such there is no experienced staff to man the IAW.

The Council should take steps to train its existing manpower and fill up vacancies in Accounting staff so that the IAW becomes fully functional.

(b) Non-maintenance of records

Under the Award of the Thirteen Finance Commission, the Civil Works Department of the Council has been receiving grants for construction of capital assets like waiting shed, Nokma Kasari (Headman's Court), slab culvert, etc.

The amount of grants received and amount incurred on capital expenditure during the year for the last three years are given in the table below:

Table: Fund released and expenditure incurred for asset creation during 2011-12 to 2013-14

(₹ in crore)

Year	Amount awarded by XIII FC during the year	Amount incurred on capital expenditure during the year
2011-12	14.14	6.23
2012-13	8.65	2.87
2013-14	0.65	8.86

Examination of records revealed that though the Council spent ₹ 6.23 crore during 2011-12, ₹ 2.87 crore during 2012-13 and ₹ 8.86 crore during 2013-14 on capital works, the Council did not maintain any asset register for the assets created during the above three years. Further, no record/ register was available with the Council to indicate details of work under execution such as name of the work, estimated cost, administrative approval and expenditure sanctioned, executing agency/contractor, date of commencement, etc. In the absence of asset register, audit could not verify the nature of assets created during the year out of the XIII FC awards. Non-maintenance of records was thus fraught with the risk of the Council losing information about all its assets besides carrying the risk of creation of same assets through execution of fictitious work. Moreover, there was no way of keeping track of cumulative balances from the XIII FC grants and their utilisation. Audit has already commented on the non-maintenance of capital expenditure accounts in **paragraph 3.2** of this Report.

In reply, the Secretary, Executive Committee assured (March 2020) that the observation will be complied with in future. A similar observation was made in paragraph 3.6 of the Report of the Comptroller and Auditor General of India for the year ended 31 March 2012 and the Secretary, Executive Committee had then assured (June 2017) that the advice of audit will be complied with. However, audit observed that despite the assurance to address the issue of maintenance of asset register, no action has been taken to put a system in place.

Due to weak internal controls, the attempt on the part of Audit to examine the annual accounts and transactions of the Council was constrained to that extent. Above failure in internal controls under Financial Management is fraught with risks of fraud, misappropriation and financial irregularities, which might remain undetected.

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 GHADC needs to strengthen its internal control mechanism, make internal Audit wing functional including imparting training to its staff and take action on deficiencies in record keeping.*
- *GHADC may seek the help of State Government and utilise its training facilities for training and capacity building at all levels in the administrative hierarchy of the Council for ensuring proper book keeping, record maintenance, supervision, control and monitoring.*

CHAPTER-II

AUTONOMOUS DISTRICT COUNCIL FUND

Chapter-II

Autonomous District Council Fund

2 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, 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.

2.1 Receipts and Disbursement

The receipts and expenditure of JHADC for the year 2013-14 were as given in Table 2.1.

Table 2.1

(₹ in crore)

PART –I DISTRICT FUND					
Receipts			Disbursement		
2012-13	Revenue Receipts	2013-14	2012-13	Disbursement	2013-14
4.26	(i) Land revenue	2.88	4.30	(i) Land Revenue	6.02
0.38	(ii) Interest receipts	0.45	0.00	(ii) Interest payment	0.00
0.00	(iii) Public works	0.00	11.55	(iii) Public works	21.14
0.72	(iv) Forest	0.76	5.69	(iv) Forest	6.99
0.00	(v) Taxes on vehicles	0.00	0.41	(v) Executive member	0.42
0.00	(vi) Stationery and printing	0.00	0.60	(vi) Stationery and Printing	0.55
3.42	(vii) Taxes on income and expenditure	4.32	1.19	(vii) District Council	4.07
0.08	(viii) Other Administration Service	0.11	0.34	(viii) Other Administration Service	0.65
0.25	(ix) Public Health Sanitation	0.32	10.71	(ix) Secretariat General Services	14.99
0.50	(x) Other General Economic Services	0.03	0.91	(x) Pension & Retirement benefit	0.66
0.00	(xi) Fisheries	0.07	0.00	(xi) Art & Culture	0.00
14.90	(xii) Mines & Minerals	34.00	0.00	(xii) Road Transport Services- Direction and Administration & Working Expenses	0.98
0.06	(xiii) Roads and Transport (Council Transport)	0.52	0.11	(xiii) Agriculture	0.60
0.00	(xiv) Rent received	0.03	0.18	(xiv) Relief on account of natural calamities	0.10
0.27	(xv) General Branch	0.81	1.22	(xv) General economic services	1.73
16.13	(xvi) Grants-in-aid received from State Government+ Special Grant-in-aid	8.93	0.00	(xvi) Rural Development	0.58
5.25	(xvii) Transfer from 2 nd to 1 st PLA	0.60	10.48	(xvii) Transfer from 1 st PLA to 2 nd PLA and 2 nd to 1 st PLA	5.13
0.00	(xviii) Government Grant reimbursed from 2 nd PLA to 1 st PLA	0.73	0.55	(xviii) Government grants reimbursed	0.73
46.22	Total Revenue Receipts	54.56	48.25	Total Revenue Expenditure	65.34
2.02	Revenue Deficit	10.78	Nil	Revenue Surplus	Nil
-	2. Capital Receipts	-		2. Capital Outlay	
			0.00	(i) Public Works	0.00
			0.00	Total Capital Outlay	0.00

3. Loans and Advances				3. Loans and Advances	
0.28	Recovery of loans and advances	0.37	0.00	Repayment of loan received from Cotton growers	0.00
0.00	Other sources	0.00	1.26	Disbursement of loans and advances	1.45
46.50	Total of Part-I District Fund	54.93	49.51	Total of Part –I District Fund	66.79
PART-II –DEPOSIT FUND					
0.00	Deposit not bearing interest (a) Security Deposit	0.00	0.00	Deposit not bearing interest (a) Security Deposit	0.00
0.00	Total of Part –II Deposit Fund	0.00	0.00	Total of Part –II Deposit Fund	0.00
46.50	Total Receipt	54.93	49.51	Total Disbursement	66.79
16.10	Opening Balance	13.09	13.09	Closing Balance ²	1.23
62.60	GRAND TOTAL	68.02	62.60	GRAND TOTAL	68.02

Source: Annual Accounts of the GHADC.

As per Rule 16 (i) & (ii) of the Garo Hills Fund Rules, 1952, the Cashier should keep Cash Book in the prescribed form and shall enter all sum received on behalf of the Council. All monetary transactions shall be entered in the Cash Book as soon as they occurred. Further, as per the extant practice, own receipts of the Council are deposited into PLA-1 and the grants received from State and the GoI are deposited into PLA-2.

Scrutiny of Statement Nos. 5 & 6 revealed that during the year, the Council had accounted inter-PLA transfers amounting to ₹ 5.13 crore as fresh receipts and disbursements for the Council. This resulted in overstatement of receipts and disbursement of the Council to that extent as the amount available in the respective PLAs had already been accounted for as receipts of the Council.

It is pertinent to mention here that inter-PLA transfers can only be recorded as fresh receipts, had the amount received from various sources, in case of own receipts and grants received from the State/ GoI been deposited into the respective PLAs without entering the transactions in Cash Book.

Resources, availability of funds and expenditure

GHADC collected its revenue through:

- Trade licenses, market auction, bank interest, fisheries and Public Works Department (PWD) levy, *etc.*;
- Share of taxes placed by the State Government on agricultural income, land revenue, taxes on vehicles, forest and taxes on profession.
- Resources made available by the State Government through the State Plan.

² For 2013-14: Cash: Nil + 1st PLA: ₹ 0.08 crore + 2nd PLA: ₹ 1.15 crore= ₹ 1.23 crore.

During 2013-14, GHADC generated ₹ 10.30 crore (19 *per cent*) from its own sources and taxes³, received ₹ 34.00 crore as share of taxes⁴ (62 *per cent*), ₹ 8.93 crore (16 *per cent*) as grants-in-aid from GoM (through the District Council Affairs Department, Government of Meghalaya) and ₹ 0.37 crore (one *per cent*) as recovery of loans and advances to District Council Employees.

As such, GHADC share of royalty and grants-in-aid constituted 78 *per cent* of its receipts. The over reliance on these receipts indicated the financial vulnerability of the GHADC as any disruption in revenue flow from these sources would affect the functioning of the GHADC.

2.2 Availability of funds and expenditure

The revenue receipts and revenue expenditure of GHADC during 2013-14 are analysed below.

Revenue receipts

Table 2.2 and Chart 2.1 below summarises the revenue receipts of the GHADC during 2013-14.

Table 2.2: Summarises position of revenue receipts for the year 2013-14

(₹ in crore)

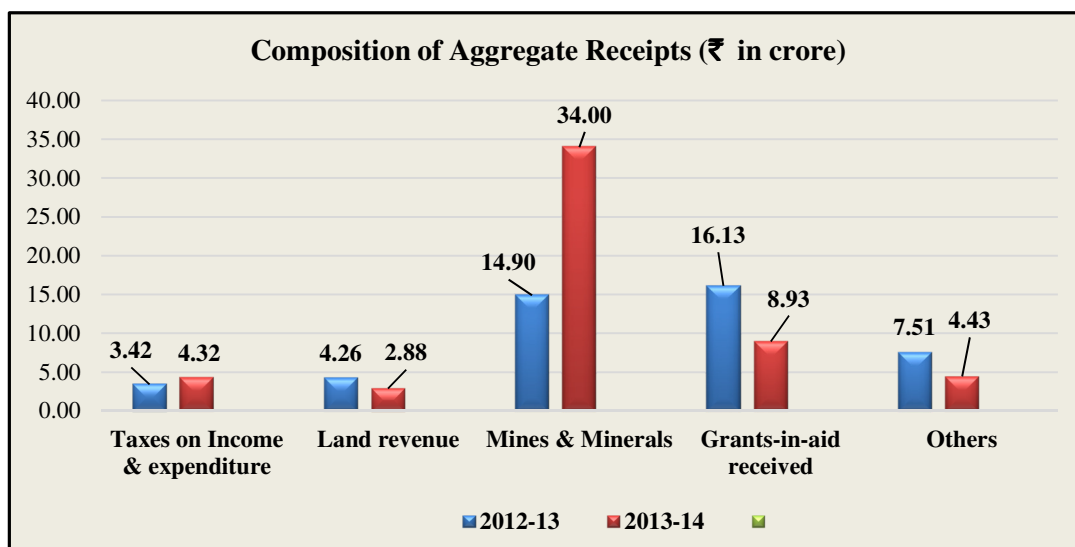
Head	2012-13	2013-14 (percentage to total revenue)
Taxes on Income & expenditure	3.42	4.32 (8)
Land revenue	4.26	2.88 (5)
Mines & Minerals	14.90	34.00 (62)
Grants-in-aid received	16.13	8.93 (17)
Others	7.51	4.43 (8)
Total	46.22	54.56

Source: Annual Accounts of GHADC.

³ **Revenue from own source and taxes:** ₹ 1030.17 lakh {(i) Taxes on income and expenditure ₹ 431.89 lakh; (ii) Land revenue ₹ 288.03 lakh; (iii) Forest ₹ 76.18 lakh; (iv) Other General Economic Services ₹ 2.43 lakh; (v) Interest receipts ₹ 45.27 lakh; (vi) General Branch ₹ 81.44 lakh; (vii) Public Health Sanitation ₹ 32.27 lakh; (viii) Administration of Justice ₹ 10.57 lakh; (ix) Roads and Transport (Council Transport) ₹ 52.20 lakh; (x) Rent received ₹ 3.03 lakh; (xi) Public works ₹ 0.09 lakh; (xii) Stationery and printing ₹ 0.03 lakh; and (xiii) Fisheries ₹ 6.74 lakh}.

⁴ **Share of taxes:** (i) Mines & Minerals: ₹ 3399.31 lakh.

Chart 2.1



Source: Annual Accounts of GHADC.

➤ The total revenue receipts of the GHADC increased by 18 *per cent* from ₹ 46.22 crore in 2012-13 to ₹ 54.56 crore during 2013-14. Analysis revealed that the increase in revenue receipt of GHADC during 2013-14 was primarily due to increase of 128 *per cent* in the share of royalty on Mines & Minerals received from the State Government from ₹ 14.90 crore in 2012-13 to ₹ 34.00 crore in 2013-14, indicating disproportionate dependence of the GHADC on revenue from share of royalty and grants-in-aid from the Government for augmenting its receipts.

Revenue expenditure

Table 2.3 and **Chart 2.2** below summarises the revenue expenditure of the GHADC during 2013-14.

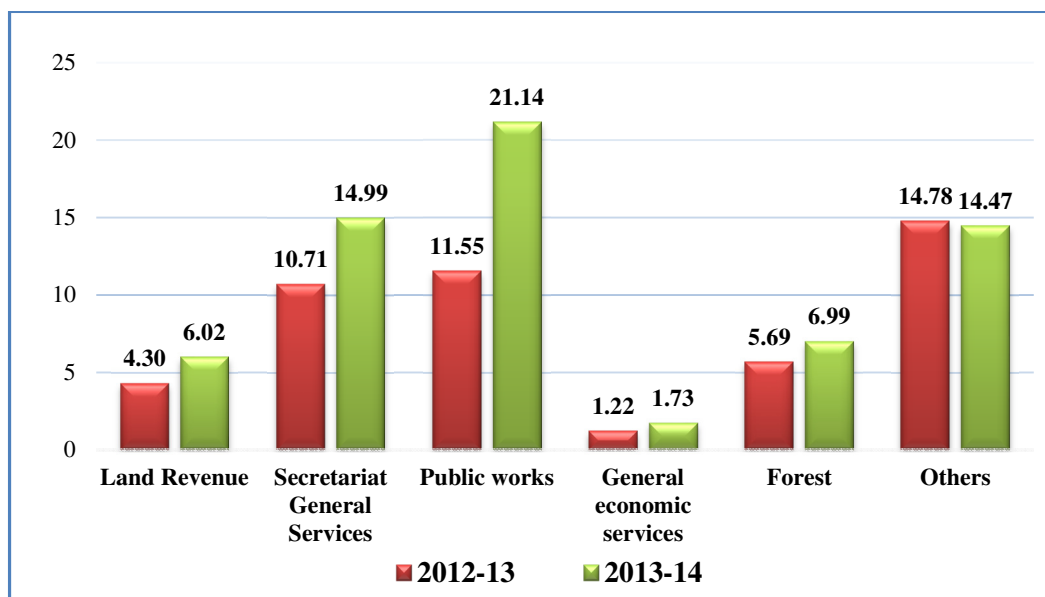
Table 2.3: Summarises position of revenue expenditure for the year 2013-14

(₹ in crore)

Head	2012-13	2013-14 (percentage to total revenue expenditure)
Land Revenue	4.30	6.02(9)
Secretariat General Services	10.71	14.99(23)
Public works	11.55	21.14(32)
General economic services	1.22	1.73(3)
Forest	5.69	6.99(11)
Others	14.78	14.47(22)
Total	48.25	65.34 (100)

Source: Annual Accounts of GHADC.

Chart 2.2: Composition of revenue expenditure (₹ in crore)



Source: Annual Accounts of GHADC.

➤ The total revenue expenditure of the GHADC increased by 35 per cent from ₹ 48.25 crore in 2012-13 to ₹ 65.34 crore during 2013-14. The increase in revenue expenditure during 2013-14 was primarily due to increase in expenditure under Secretariat General Services (40 per cent), Public Works (83 per cent), General Economic Services (41 per cent) and Forest (23 per cent).

➤ During 2013-14, Land Revenue (9 per cent), Secretariat General Services (23 per cent), Public Works (32 per cent), General Economic Services (3 per cent) and Forest (11 per cent) together accounted for 78 per cent of the revenue expenditure leaving lesser funds for other heads of expenditure including important heads such as Agriculture, Rural Development and Art & Culture.

2.3 Substantial variation between revised budget estimates and actuals

Scrutiny of revised budget estimates for the year 2013-14 *vis-à-vis* actual receipt and expenditure revealed significant variations between revised budget estimates and actual figures of receipts and expenditure as detailed in **Table 2.4**.

Table 2.4: Revised Budget estimates and actual for the year 2013-14

(₹ in crore)

Particulars	Revised Budget Estimate	Actual	Excess (+) / Shortfall (-)	Percentage of Excess (+) / Shortfall (-) w.r.t. RE
Receipt	77.66	54.56	(-) 23.10	(-) 30
Expenditure	116.65	65.34	(-) 51.31	(-) 44

Source: Budget estimates of Receipts and Expenditure and Statement 5 & 6 of Annual Accounts.

During 2013-14, the actual receipts and expenditure of the GHADC fell sharply by 30 and 44 per cent respectively. The details of some of the Heads under which significant variations were noticed between the actual and revised budget estimate figures of receipts and expenditure during 2013-14 are as under:

Table 2.5: Heads of receipt/expenditure under which significant variations occurred between the Actuals and the Revised Budget Estimates

(₹ in crore)

Sl. No	Major Heads	2013-14		
		Revised Budget Estimate	Actual	Shortfall (-) /Excess (+) as compared to Revised Estimate (per cent to RE)
Receipts				
1	Grants-in-aid	31.25	8.93	-22.32 (71)
2	Taxation	4.56	4.32	-0.24 (05)
3	Land Revenue	5.40	2.88	-2.52 (47)
4	Forest	35.58	0.76	-34.82 (98)
Expenditure				
1	Land Revenue	11.44	6.02	-5.42 (47)
2	Forest	7.93	6.99	-0.94 (12)
3	Public Works	53.82	21.14	-32.68 (61)
4	Stationery & Printing	1.41	0.55	-0.86 (61)
5	Other Administration Service	1.36	0.66	-0.70 (52)

Source: Annual Accounts of GHADC.

Budget estimate should be a genuine estimation of the requirements in the light of updated knowledge. Huge variations between the budgeted estimates and actual receipts and expenditure during 2013-14, indicated that the GHADC had prepared the budget estimates without taking into account the actual position.

The Council stated (June 2019) that the budget estimates are finalised after comparing them with the previous year actual receipt and expenditure. Analysis however revealed that the multiple instances of variations in actual receipts indicated that the GHADC while fixing the BE for 2013-14, had ignored the actuals of the previous years. Some instances of these are shown in the **Table 2.6**.

Table 2.6: Heads of receipt/expenditure where the Revised Budget Estimates were fixed without considering the actuals of the previous years

(₹ in lakh)

Receipts						
Sl. No.	Major Heads		2010-11	2011-12	2012-13	2013-14
1	Land Revenue	Revised BE	459.00	476.65	477.27	539.80
		Actual	256.15	459.99	426.15	288.03
2	Mines & Minerals	Revised BE	1450.00	1500.00	2000.00	3500.00
		Actual	1292.95	2550.41	1489.63	3399.31
Expenditure						
1	Land Revenue	Revised BE	652.72	798.43	998.10	1144.17
		Actual	376.30	616.83	388.31	360.47
2	Forest	Revised BE	747.87	1400.84	1434.13	793.24
		Actual	483.32	717.67	564.57	699.08
3	Stationery and Printing (Council Press)	Revised BE	104.86	153.52	148.81	140.70
		Actual	46.14	77.52	60.26	54.62

Sl. No.	Major Heads		2010-11	2011-12	2012-13	2013-14
4	District Council	Revised BE	170.38	206.93	221.90	920.87
		Actual	96.15	140.77	119.02	406.60
5	General Economic Services	Revised BE	195.01	219.11	229.19	268.86
		Actual	106.20	182.89	122.32	172.68
6	Relief Works	Revised BE	53.02	97.55	93.62	101.22
		Actual	20.58	33.65	24.53	28.81
7	Council Transport	Revised BE	101.95	193.80	183.60	215.42
		Actual	66.03	109.01	77.83	97.70
8	General Administration	Revised BE	496.65	600.25	846.24	920.31
		Actual	294.62	474.62	505.72	432.72
9	Administration of Justice	Revised BE	35.40	59.26	124.99	136.27
		Actual	15.40	32.89	33.62	65.49

Source: Annual Accounts of GHADC.

The Secretary, Executive Committee, GHADC while accepting (March 2020) the audit observation, stated that the Council will prepare the revised estimates by taking into account the actual position of previous financial year.

The Council needs to identify and implement internal cost-saving measures, while not compromising on its core functions and the State Government also needs to increase predictable and adequate lines of funding to the institution in a timely manner.

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

2.4 Conclusion

Variations between the BEs and actual receipts and expenditure during 2013-14 indicate that the GHADC had prepared BEs without taking into account actual position of previous years' receipts.

- The receipts of the Council showed increasing trend and were ₹ 54.56 crore in 2013-14 but short of BE by 30 *per cent*.
- During 2013-14, GHADC generated ₹ 10.30 crore (19 *per cent*) from its own sources and taxes, received ₹ 34.00 crore as share of taxes (62 *per cent*), ₹ 8.93 crore (16 *per cent*) as grants-in-aid from GoM (through the District Council Affairs Department, Government of Meghalaya) and ₹ 0.37 crore (one *per cent*) as recovery of loans and advances to District Council Employees. As such, GHADC share of royalty and grants-in-aid constituted 78 *per cent* of its receipts.
- The expenditure of the Council in 2013-14 was ₹ 65.34 crore and fell short of the BE during the year 2012-13 by 44 *per cent*. The increase in revenue

expenditure during 2013-14 was primarily due to increase in expenditure under Secretariat General Services (40 *per cent*), Public Works (83 *per cent*), General Economic Services (41 *per cent*) and Forest (23 *per cent*).

Budgetary assumptions of the Council were not realistic during 2013-14 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.

2.5 Recommendations

- *Council may take steps to increase its own revenue receipts so that they are able to improve spending on programmes and schemes of the Council.*
- *Council should map its administrative expenditure with respect to its income from own sources and spend wisely on revenue generation activities for financial sustainability; and*
- *The Council may undertake detailed budgetary analysis and reviews to identify untapped eligible revenue resources and for estimating revenue receipts more accurately.*

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

The GHADC annual accounts for the year 2013-14 contain the following seven statements as given in **Table 3.1**.

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
3	Statement No. 3	Debt Position
4	Statement No. 4	Loans and Advances by the GHADC
5	Statement No. 5	Detailed Revenue by Minor Heads
6	Statement No. 6	Detailed account of revenue 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 Personal Ledger Account

GHADC had been maintaining two Personal Ledger Accounts (PLAs) with the Tura Treasury – one for the GHADC's own revenue (1stPLA) and the other for grants-in-aid received from the State Government (2nd PLA).

Scrutiny of records revealed discrepancies in the closing balances under 1st and 2nd PLAs for the year 2013-14 as per 'Plus and Minus Memorandum⁵' of the Tura Treasury *vis-à-vis* the Annual Accounts of the GHADC as shown in the **Table 3.2**.

⁵ In every Treasury where revenue advances have been made one or more plus and minus memoranda should be kept, in which the advances should be debited and all recoveries credited. One of these plus and minus memoranda shall be the ordinary account of revenue advances and other special account shall be opened from time to time for any special officers authorised to make advances, who may, under the orders of the revenue authorities, keep and submit accounts separate from the general account of the district officer.

Table 3.2: Discrepancies in closing balances of PLAs as per 'Plus and Minus Memorandum of the Tura Treasury' vis-à-vis the Annual Accounts

(₹ in lakh)

Year	Closing balance as per Plus and Minus Memorandum of the Tura Treasury		Closing balance as per the Annual Accounts of the GHADC		Difference Excess (+) Shortfall (-)	
	PLA 1 st	PLA 2 nd	PLA 1 st	PLA 2 nd	PLA 1 st	PLA 2 nd
2013-14	6.15	207.75	7.61	115.27	- 1.46	92.48

Source: Plus and Minus Memorandum of the Tura Treasury and Annual Accounts of the GHADC.

It can be seen from the table above that there were variations of ₹ 1.46 lakh and ₹ 92.48 lakh during 2013-14 in 1st PLA and 2nd PLA respectively.

GHADC had not reconciled the differences before finalising the Annual Accounts.

The Council stated in reply (March 2020) that at present reconciliation is being done quarterly and observation is noted for future compliance. The fact however, remained that the reconciliation should have been carried out before finalising the accounts.

3.2 Absence of detailed budget and non-booking of Capital Expenditure

As per Rule 110 and 111 of Garo Hills Fund Rules, 1952 Statement of estimated revenue and expenditure as well as any supplementary estimates or demands for grants (Annual budget) was to be prepared by the Member-in charge of Financial Affairs. However, Financial Statement of Receipts and Expenditure for the year 2013-14, it was seen that object head wise details, distinction between Capital and Revenue, Plan and Non-plan expenditure were not found. Audit could not ascertain the actual allocation against activities taken up during the year and any deviation from the planned activities or short falls.

Scrutiny of Annual Accounts and other relevant records, revealed that during the year, Council incurred an expenditure of ₹ 8.86 crore on Capital outlay, as detailed in Table 3.3.

Table 3.3.: Capital Expenditure incurred out of 13th Finance Commission Award to GHADC during 2013-14

(₹ in crore)

Sl. No.	Description of Capital Works undertaken	No. of Contractors	No. of works	Expenditure incurred and payments made
1	RCC Ringwell, Spring Tapped Chamber, Slaughter Shed, Waiting Shed, CC Footpath, Revenue Collection Shed, RCC Footbridge, Washing Platform, Tube well, Slab culverts, etc.	112	1049	8.86
Total		112	1049	8.86

Source: Council records.

Statement 2 of the Annual Accounts of the Council is supposed to depict the progressive Capital outlay at the end of the financial year. However, details of

Capital outlay in Statement 2 of Annual Accounts were shown as Nil, on the other hand expenditure as mentioned in **Table 3.3** which appeared to be of Capital nature were wrongly included under revenue expenditure instead of Capital outlay. This resulted in understatement of Capital expenditure and overstatement of Revenue Expenditure to the same extent.

Further, since detailed budget did not contain item-wise estimated Capital and Revenue Receipts and Expenditure, Audit could not ascertain what activities were planned and executed by each department and any deviations from their planned activities.

Thus, absence of detailed budgeting against each against Revenue and Capital Heads led to misclassification of expenditure.

Council in its reply (June 2021) accepted Audit observation and assured compliance in next Accounting cycle.

Council may prepare budget in prescribed format in detail so that transactions are recorded under appropriate Revenue and Capital head. It will help Council to have better control over expenditure and also to exhibit the same correctly in the Annual Accounts.

3.3 Discrepancies in Loans to District Council Employees

(a) Seven Statements prescribed by the CAG has its significance in presenting various financial aspects of the Council. Statement -4 of the Annual Accounts contains details about Loans and Advances by the Council to District Council employees at the end of the year while Statement-7 present details of Head wise receipts, disbursements and balances at District Fund and Deposit Fund.

Analysis of Annual Account of the Council revealed that the balances/ figures in prescribed statements are not in conformity with each other. Statement-4 is a feeder statement for Statement-1 and Statement-7 and are interlinked however, figures from these statements do not confirm one- another as detailed in **Table 3.4**.

Table 3.4: Discrepancies in outstanding balances against loans and advances to staff
(Amount in ₹)

Category of Loans and Advances	Statement-4 (Outstanding loans and Advances at the year-end)	Statement-7 (Outstanding loans and Advances at the year-end)	Difference
B. Loan to District Council Employees- House Building Advance, Children Education Loan, Conveyance Advances etc.	2,06,67,120.00	(-)51,97,554	2,58,64,674

Source: Annual Accounts of GHADC.

However, reason for differences have not been explained in any of the statement. Thus, actual amount outstanding against loans and advances to District Council Employees could not be confirmed.

Council should have reconciled these differences while compiling Annual Accounts.

(b) Scrutiny of Annual Accounts Statement-4 revealed that the during the year 2013-14 opening balances against loans and advances to District Council Employees was wrongly depicted as ₹ 98.23 lakh instead of ₹ 164 lakh which resulted in understatement of outstanding balances against loans and advances to District Council Employees by ₹ 65.77 lakh at the year end.

Hence closing balance standing against loans and advances to District Council Employees shown in Annual Accounts for the year 2013-14 was incorrect to the same extent.

Council in its reply (June 2021) accepted the audit observation and assured for necessary steps will be taken under intimation to Audit.

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 there was discrepancies noticed in closing balance as per PLA and closing balance as per Annual Accounts.

- i. Closing balance of cash in PLA Accounts at Treasury did not match with Annual Accounts of the Council and there were huge differences.
- ii. Council had neither prepared a Capital budget nor booked any Capital expenditure in Statement No.2 of Annual Accounts. There were instances of Capital expenditure incurred out of Finance Commission grants, which was booked as Revenue Expenditure resulting in overstatement by ₹ 8.86 crore.
- iii. Closing balance standing against loans and advances to District Council Employees was understated by ₹ 65.77 lakh at the end of the year.
- iv. There were discrepancies in Loans and advances to District Council Staff as a result of which outstanding loans could not be confirmed.

3.5 Recommendations

- *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.*
- *The Council may ensure that the financial Statements are drawn in detail upto object head and give clear distinction between Capital and Revenue, Plan and Non-plan Receipts and Expenditure.*
- *Council may prepare budget in prescribed format in detail so that transactions are recorded under appropriate Revenue and Capital head. It will help Council to have better control over expenditure and exhibit the same correctly in the Annual Accounts.*

- *Council may reconcile the Closing balances of PLAs at Treasury with Cash Books, before compiling Annual Accounts.*
- *The Council needs to reconcile discrepancies in the outstanding Loans and advances to District Council Staff with the recovery and disbursement of loans and advances vouchers / schedules and arrive at the correct outstanding Loans and Advances figure.*
- *Council is advised to ensure consistency in Statements constituting Annual Accounts.*

CHAPTER-IV

COMPLIANCE AUDIT OBSERVATIONS

Chapter-IV

Compliance Audit Observations

4.1 Delay in remittances of Council's revenue and temporary misappropriation of cash

Rule 17 of the Garo Hills District Fund Rules, 1952 stipulates that all receipts due to the Council and collected by any employee of the Council authorised to collect such receipts shall pass through the cashier, who shall enter them in the Cash Book.

Audit had in its previous Audit Reports of the Council⁶ repeatedly pointed out the issue of ordinate delay in depositing the revenue collected by the officials of the GHADC with the Cashier. Scrutiny (December 2017) of records⁷ revealed that the instances of delay in depositing the Council's revenue with the Cashier continued even during 2013-14 as shown in the **Table 4.1**.

Table 4.1: Details of delay/failure to deposit the Council's revenue

(₹ in lakh)

Sl. No.	Particulars	Amount collected	Audit observation
1	Land revenue under nine mouzas ⁸ collected by 20 officials of the Council through 112 receipt books between April 2003 and March 2014 (Appendix - I)	41.44	The amount collected was deposited with the Cashier after delays ranging between 33 and 1668 days
2	Trading by Non-Tribal Tax (TNT) collected by two EIs/ESIs through 3 receipt books (Appendix - II)	5.32	The amount collected has not yet been deposited with the Cashier (August 2018)
3	Succession fees collected by the Judicial Branch during 2013-14 (Appendix - III)	2.40	The amount collected was deposited with the Cashier after delay of 1 year 10 months
	Total	49.16	

Retention of revenues outside the PLA was not only in contravention of Rule 17 *ibid*, but also tantamount to temporary misappropriation of funds. Under the circumstances, responsibility needs to be fixed against the delinquent official(s) for such lapses.

Further, 19 receipt books issued to UDAs, EIs/ESIs between April 2013 and March 2014 for collection of TNT were not produced to Audit. As such, the risk of temporary misappropriation of Council funds due to prolonged retention/non-deposit of the collected revenue could not be ruled out.

⁶ Report of the Comptroller and Auditor General of India for the years 2007-08 to 2011-12.

⁷ Receipt books, counterfoils of used receipt books and register of deposits.

⁸ A type of administrative district, corresponding to a specific land area within which there may be one or more settlements.

GHADC however, neither took any action against the defaulting officials nor took any steps to strengthen the internal control system to avoid recurrence of such incidences in future despite repeated audit observations in the preceding Audit Reports.

The Council stated in its reply (June 2019) that the GHADC has taken action against the defaulting officers and that a Financial Advisor has been appointed to monitor and streamline the system. The reply was however, silent regarding the action taken against the defaulting officials. Further, in March 2020, the Secretary, Executive Committee stated that the delay in submission of revenue is being looked into seriously and necessary orders would be issued for timely submission of collected revenue.

The Council may adhere to fund rules with respect to receipts and remittances to the Council Funds.

4.2 Non-payment of Professional Tax

As per Regulation 3 of the Garo Hills District (Profession, Trades, Callings and Employments (Taxation) Regulation, 1956, every person who carries on a trade either by himself or by an agent or representative, or who follows a profession or calling, or who is in employment, either wholly or in part within the Autonomous District Council of Garo Hills shall be liable to pay for each financial year, a tax at such rates as specified from time to time.

Further, as per Regulations 11, tax payable under this Regulation shall be deducted by the Principal Officer⁹ (PO) and the amount so deducted shall be credited to the District Council Fund. Regulation 8(4) authorises the assessing authority¹⁰ to assess the tax payable as per his best judgment in case any person fails to file his return despite notices.

Test check of records of 38 out of 92 POs revealed that these 38 POs had been defaulting in depositing the above tax for period ranging from four to 14 years. As per records, the last tax paid by these 38 POs under this regulation was ₹ 1.05 lakh (details given in **Appendix IV**). No action, however, was initiated by the assessing authority against these defaulters as required under Regulation 8(4) *ibid*.

In reply, the Secretary, Executive Committee stated (March 2020) that the Council had raised the issue with the Commissioner and Secretary, District Council Affairs Department to take up the matter with the defaulting Departments; requested the Treasury Officer, Tura not to pass the bills of the defaulting departments; published notification in the local newspaper for payment of professional tax; and referred the

⁹ PO means with reference to (i) a Government, head of the office or the DDO (ii) a Local Authority, Company, Firm or other association of persons, the Chairman, Secretary, Treasurer, Manager or agent of such local authority, company, firm or other association of person.

¹⁰ Assessing authority means the Secretary to the Executive Committee or any other officer authorised or appointed by the Executive Committee in this behalf.

case to Lok Adalat. Documents in support of the above reply were however, not furnished to Audit.

Reply is not tenable since it was the duty of the assessing authority to take up the matter with the defaulting POs but the above actions were initiated after the matter was pointed out by audit.

Council may take necessary steps to recover professional tax due from assesses and take action against the defaulting officers for the negligence.

4.3 Failure to deduct Value Added Tax

Section 106 of Meghalaya Value Added Tax (VAT) Act envisaged that every person (excluding an individual, Hindu Undivided Family, a firm or a company not under control of the Government) responsible for making any payment or discharging any liability on account of any amount payable for the transfer of property in goods involved in a work contract for the transfer of right to use any goods for any purpose, or every person responsible for paying sale price or consideration or any amount purporting to be the full or part payment of sale price in respect of any sale or supply of goods liable to tax under this Act to the Government shall at the time of credit to the amount of or payment to the payee of such amount in cash, by cheque, by adjustment or in any other manner whatsoever, deduct tax there from in the prescribed manner at the rate specified in the schedule to the Act in respect of sale or supply of goods or transfer of the right to use.

Provided that no deduction shall be made under this sub-section where the amount paid or credited by such person in any financial year does not exceed the prescribed amount. Further, Rule 39 (2) of the Meghalaya VAT Rules, 2008 provides that no deduction shall be made under sub section (2) of the Section 106 of Meghalaya VAT Act, 2005 where the amount paid or credited by such person in a financial year does not exceed five thousand rupees.

Therefore, Council should have deducted VAT at the rate 13.50 *per cent* at source from the value of work of contract bills of contractors while making payment to them either by way of cash or cheque or by adjustment or in any other manner whatsoever after allowing percentage deduction of 25 *per cent* from the work value.

Audit observed that while executing the schemes awarded by the 13th Finance Commission, the Council did not deduct VAT amounting to ₹ 0.78 crore¹¹ from final

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₹ in crore

Total Final payment made to contractors for works approved by the 13 th Finance Commission	8.86
Less: Percentage deduction of 25 % :	2.22
Amount against which VAT to be deduction	6.64
VAT to be deducted @ 13.5 % (6.64 x 13.5 /113.5):	0.78

payment of ₹ 8.86 crore made to 112 contractors for 1049 works contract for the year 2013-14. Failure to deduct VAT amounting to ₹ 0.78 crore from the bills of contractors in violation of the codal provision resulted in extension of undue favour to the contractors.

The Council stated (March 2020) that GHADC has not adopted the Meghalaya Value Added Tax (VAT), Act 2005. The reply is however, untenable since Section 106 (2) of the Act, *ibid* makes it mandatory all Government Departments, Company, Corporation, Board, Authority, Undertaking or any other Body by whatever name called, owned, financed or controlled wholly or substantially by the Government to deduct tax at source. Besides, the State Government have not exempted the Council from applicability of VAT Act.

Failure to deduct VAT amounting to ₹ 0.78 crore from the bills of contractors in violation of the codal provision resulted in extension of undue favour to the contractors.

Council may review payments to the contractors with respect to contract executed to recover excess payment made to them.

4.4 Non-deduction of Labour Cess

The Building & Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 is an Act to regulate the employment and conditions of service of building and other construction workers and to provide for their safety, health and welfare measures. Further, the Building & Other Construction Workers Welfare Cess Act, 1996 (Cess Act) is an Act to provide for the levy and collection of a cess on the cost of construction incurred by employers to augment the resources of the Building & Other Construction Workers Welfare Boards constituted under the Building & Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996.

Section 3 of the Cess Act provides for mandatory levy and collection of cess on the cost of construction which are covered under section 2(d) of the Building & Other Construction Workers' (Regulation of Employment and Conditions of Service) Act, 1996. The Government of India vide Notification dated 26th September, 1996 has provided that the cess shall be levied at one *per cent* of the cost of construction incurred by an employer which shall exclude the cost of land.

Rule 4(3) of the Building and Other Construction Workers' Welfare Cess Rules, 1998 as adapted by Government of Meghalaya vide Notification No. LBG 125/96/Pt/ Vol-II/63 dated 9th April, 2009, stipulates that where the levy of cess pertains to building and other construction work of a Government, such Government shall deduct or cause to be deducted the cess payable at the notified rates from the bills paid for such works.

Scrutiny of records at Council revealed that the Council incurred an expenditure of ₹ 8.86 crore on 1049 (work orders) construction activities during the year, however, the labour cess was not deducted from the contractor's bills in contravention of the above provisions. Thus, due to non-deduction of Cess amounting to ₹ 8.86 lakh resulted in revenue loss to the Council to that extent.

Council may ensure timely deduction of Labour Cess and transfer to the Building and Other Construction Welfare Board so that fund can be utilised on welfare activities for building and other construction workers, who work in high risk environment.

Council in its reply (June 2021) stated that till date GHADC, Tura has no rules and regulation regarding deduction of Labour Cess @ one *per cent* from the Contractor's bill, however the matter will be discussed in the Executive Committee meeting and resolutions will be intimated to Audit.

Council's reply is not tenable as the BOCW Act, 1996 was applicable in the State.

The Council may get clarification from the State Administration Department on deduction of Labour Cess and its remission to the Labour Board and accordingly take action to adhere to Rules and Regulations implemented by the State.

4.5 Outstanding Inspection Reports

Audit observations on financial irregularities and defects in the maintenance of accounts noticed during previous local audits which were not settled on the spot had been communicated to the Secretary of the Council with copy to the District Council Affairs Department and Finance Department through Inspection Reports (IRs). Eighteen IRs comprising 240 paras on various irregularities were however, pending to be settled (September 2018).

4.6 Follow-up action on Audit Reports

According to the Garo Hills District Fund Rules, 1952 (Rules, 1952), the Member-in-Charge of Financial Affairs shall place the Audit Report before the Council and shall send a copy of the proceedings of discussion held by the Council thereon to the Governor of the State for information. Though the Audit Reports for the years up to 2010-11 in respect of the Garo Hills Autonomous District were placed before the Council, action taken on the audit observations had not been furnished.

Moreover, in keeping with the spirit of the Sixth Schedule of the Constitution of India, the Autonomous District Council should be accountable to a Public Accounts Committee (PAC) like mechanism which is existing in the State Legislature. GHADC has not constituted any committee till date to examine the reports of the C&AG. Thus, GHADC lacks a robust oversight mechanism to ensure transparency and accountability

of financial administration. Steps should be taken by GHADC to constitute a body similar to the PAC to examine the Audit Reports and review the financial governance.

4.7 Conclusion

The audit focuses on the functioning of the Council, viz. financial management, development activities, internal control and monitoring, *etc.* and concluded as:

- i. The Council's officers had retained revenues for a period ranging between 33 to 1668 days outside the PLA of the Council in contravention of Rule 17 of GHADC Fund Rules noticed. Further, 47 receipt books were not deposited with the Cashier till August 2018 by these dealing hands in violation of Cash Book procedures and Rules. All these irregularities tantamount to temporary misappropriation of cash.
- ii. Thirty eight out of 92 POs had been defaulting in depositing the Professional tax for period ranging from four to 14 years on account of trade, calling, and profession tax collected in Council area.
- iii. The Council Drawing and Disbursing Officers paid full amount to Contractors without deducting VAT amounting to ₹ 78.00 lakh, resulting in revenue loss to the Government.
- iv. The Council did not deduct Labour Cess amounting to ₹ 8.86 lakh, on contractual payments resulting in violation of Cess Act provisions.

4.8 Recommendations

The Council may consider the following recommendations:

- *Council may put in place systems to ensure timely remittances of receipts to the treasury to prevent risk of temporary misappropriation of Council funds due to delayed remittances /non-deposit of the collected revenue.*
- *Systems for strengthening internal controls and checks in the Council Departments and Subordinate offices may be put in place on priority.*
- *Council may take necessary steps to recover professional tax due from assesseees and take action against the defaulting officers for the negligence.*
- *Cases of non-deduction of VAT on payments to contractors be reviewed and VAT recovered.*

- *The Council may get clarification from the State Administration Department on deduction of Labour Cess and its remission to the Labour Board and accordingly take action to adhere to Rules and Regulations implemented by the State; and*
- *Council may constitute 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 6 October 2021

APPENDICES

Appendix I
(Reference: Paragraph 4.1)

Statement showing details of land revenue deposited belatedly to cashier during 2013-14

Sl. No.	Mauza	Receipt Book No & Date of Issue	Amount collected (in ₹)	Period of collection	Date of deposit to cashier	Delay in deposit (days)	Name of collector
1	II	6994 dated 6/06/13	23,692	8/02/13 to 6/03/13	4/12/2014	637	Steamson Marak
2	VIII	7033 dated 2/04/13	20,283	10/04/13 to 24/04/13	27/06/13	63	Good Fraison Sangma
3	II	7152 dated 20/01/14	51,946	21/01/14 to 19/03/14	10/3/2015	354	Teban R. Marak
4	II	7158 dated 24/01/14	30,228	3/02/14 to 3/03/14	5/4/2014	33	Herison Sangma
5	II	7181 dated 18/02/14	39,726	19/02/14 to 13/03/14	30/06/15	473	Teban R. Marak
6	II	7189 dated 26/02/14	26,543	3/03/14 to 31/03/14	2/6/2014	62	Herison Sangma
7	II	7037 dated 8/04/13	33,410	8/04/13 to 19/04/13	14/11/17	1668	Steamson Marak
8	II	7048 dated 12/04/13	39,025	12/04/13 to 26/04/13	30/06/15	794	Teban R. Marak
9	II	7055 dated 18/04/13	34,971	26/04/13 to 4/05/13	14/11/17	1288	Teban R. Marak
10	II	7063 dated 28/04/13	33,828	29/04/13 to 21/05/13	30/06/15	769	Teban R. Marak
11	II	7075 dated 23/05/13	53,798	23/05/13 to 24/10/13	14/11/17	1480	Steamson Marak
12	II	7101 dated 15/07/13	72,195	15/07/13 to 21/08/13	23/01/14	154	Teban R. Marak
13	II	7110 dated 20/08/13	48,033	21/08/13 to 21/10/13	25/04/14	185	Teban R. Marak
14	II	7128 dated 21/10/13	33,871	21/10/13 to 2/12/13	6/6/2014	185	Teban R. Marak
15	II	7132 dated 30/10/13	32,297	20/10/13 to 19/03/14	14/11/17	1304	Steamson Marak
16	II	7134 dated 1/11/13	30,292	5/11/13 to 30/01/14	5/3/2014	33	Herison Sangma
17	III	7177 dated 12/02/14	40,506	13/02/14 to 21/02/14	19/05/14	86	Headson Marak
18	III	7193 dated 3/03/14	35,699	4/03/14 to 11/03/14	24/11/14	257	Headson Marak
19	III	7155 dated 20/01/14	36,548	23/01/14 to 30/01/14	10/3/2014	38	Headson Marak
20	III	7170 dated 6/02/14	29,115	11/02/14 to 28/03/14	9/2/2015	317	Kainstar Marak
21	III	7182 dated 19/02/14	41,148	21/02/14 to 4/03/14	14/05/14	70	Headson Marak
22	III	7211 dated 24/03/14	34,725	27/03/14 to 4/04/14	22/01/15	292	Headson Marak
23	III	7203 dated 18/03/14	34,673	18/03/14 to 27/03/14	22/01/15	300	Headson Marak
24	III	7196 dated 3/03/14	45,368	11/03/14 to 14/03/14	24/11/14	254	Headson Marak
25	III	7192 dated 9/03/14	24,534	26/03/14 to 4/02/15	28/04/15	82	Kainstar Marak
26	III	7050 dated 15/04/13	28,189	16/04/13 to 10/07/13	23/10/13	104	Kainstar Marak
27	III	7105 dated 24/07/13	44,551	27/07/13 to 9/09/13	19/02/14	162	Headson Marak
28	III	7122 dated 18/09/13	45,453	18/09/13 to 16/12/13	19/02/14	64	Headson Marak
29	IV	7060 dated 24/04/13	27,054	25/04/13 to 13/05/13	9/7/2013	56	George Marak
30	IV	7070 dated 10/05/13	21,304	14/05/13 to 24/05/13	22/07/13	58	George Marak
31	IV	7077 dated 23/05/13	24,476	25/05/13 to 17/01/13	6/2/2014	385	Sanderson Sangma
32	IV	7078 dated 23/05/13	22,267	24/05/13 to 11/06/13	30/07/14	48	George Marak
33	IV	7084 dated 4/06/13	51,313	7/06/13 to 24/01/14	29/07/14	185	Sureng 'D' Shira
34	IV	7096 dated 9/07/13	35,014	9/07/13 to 1/08/13	22/10/13	81	George Marak
35	IV	7157 dated 22/01/14	26,752	27/01/14 to 7/02/14	16/04/14	67	George Marak
36	IV	7175 dated 11/02/14	66,195	17/02/14 to 5/03/14	12/5/2014	67	George Marak
37	IV	7191 dated 3/03/14	26,390	5/03/14 to 24/03/14	15/07/14	112	George Marak
38	IV	7106 dated 30/07/13	24,978	1/08/13 to 27/08/14	22/11/13	86	George Marak

Sl. No.	Mauza	Receipt Book No & Date of Issue	Amount collected (in ₹)	Period of collection	Date of deposit to cashier	Delay in deposit (days)	Name of collector
39	IV	7124 dated 27/09/13	27,880	30/09/13 to 1/11/13	21/02/14	111	George Marak
40	IV	7133 dated 1/11/13	29,560	4/11/13 to 9/12/13	3/3/2014	83	George Marak
41	IV	7142 dated 5/12/13	25,680	9/12/13 to 27/01/14	28/03/14	59	George Marak
42	IV	7214 dated 26/03/14	28,556	26/03/14 to 17/04/14	15/07/14	88	George Marak
43	IV	7164 dated 3/02/14	91,057	5/02/14 to 24/02/15	12/5/2016	441	Galseng Marak
44	IV	7165 dated 3/02/14	45,526	12/03/14 to 12/03/15	16/08/16	521	Ambilson Sangma
45	V	7045 dated 11/04/13	34,839	20/04/13 to 24/04/13	17/02/14	298	Abdul Mazar Sheikh
46	V	7052 dated 16/04/13	19,134	18/04/13 to 17/06/13	19/09/13	93	Tonem 'D' Shira
47	V	7064 dated 29/04/13	47,532	10/05/13 to 25/01/14	17/04/14	81	Abdul Mazar Sheikh
48	V	7080 dated 27/05/13	20,221	27/05/13 to 2/08/13	18/03/14	227	Tonem 'D' Shira
49	V	7094 dated 26/06/13	21,435	5/07/13 to 25/09/13	15/04/15	566	Tonem 'D' Shira
50	V	7120 dated 16/09/13	48,212	7/10/13 to 15/02/14	11/6/2014	115	Abdul Mazar Sheikh
51	V	7121 dated 17/09/13	22,736	27/09/13 to 10/01/14	15/04/14	94	Tonem 'D' Shira
52	V	7146 dated 23/12/13	25,336	27/12/13 to 21/02/14	5/5/2015	437	Tonem 'D' Shira
53	V	7162 dated 27/01/14	25,062	31/01/14 to 28/02/14	5/5/2015	430	Tonem 'D' Shira
54	V	7166 dated 3/02/14	41,133	9/02/14 to 12/02/14	4/11/2014	264	Abdul Mazar Sheikh
55	V	7179 dated 13/02/14	57,059	19/02/14 to 4/06/14	15/04/15	314	Abdul Mazar Sheikh
56	V	7184 dated 25/02/14	26,830	28/02/14 to 14/03/14	30/05/16	806	Tonem 'D' Shira
57	V	7204 dated 18/03/14	24,169	21/03/14 to 16/05/14	20/08/15	460	Tonem 'D' Shira
58	V	7208 dated 19/03/14	62,589	28/03/14 to 16/02/15	6/5/2015	80	Abdul Mazar Sheikh
59	VI	7069 dated 9/05/13	15,064	19/05/13 to 29/05/13	10/7/2013	41	Bahamul Islam
60	VI	7113 dated 27/08/13	9,289	1/09/13 to 14/09/13	16/12/13	92	Bahamul Islam
61	VI	7114 dated 28/08/13	19,535	29/08/13 to 15/09/13	16/12/13	91	Abdul Habib Mandal
62	VI	7119 dated 13/09/13	19,184	14/09/13 to 1/10/13	20/12/13	79	Abdul Habib Mandal
63	VI	7136 dated 11/11/13	20,890	26/11/13 to 10/12/13	10/3/2014	89	Abdul Habib Mandal
64	VI	7040 dated 8/04/13	21,230	16/04/13 to 20/04/13	2/8/2016	1198	Ambilson Sangma
65	VI	7159 dated 27/01/14	16,016	28/01/14 to 22/02/14	28/06/14	128	Abdul Habib Mandal
66	VI	7183 dated 19/02/14	17,793	19/02/14 to 8/03/14	25/08/14	169	Abdul Habib Mandal
67	VI	7194 dated 3/03/14	14,640	3/03/14 to 23/03/14	26/06/14	94	Bahamul Islam
68	VI	7197 dated 10/03/14	21,107	11/03/14 to 25/03/14	15/09/14	175	Abdul Habib Mandal
69	VI	7125 dated 26/03/14	20,799	27/03/14 to 19/5/14	15/10/14	148	Abdul Habib Mandal
70	VII	7008 dated 5/05/13	44,968	9/03/13 to 30/03/13	21/08/13	143	Safiur Rahman
71	VII	7009 dated 5/05/13	50,565	31/03/13 to 29/05/13	3/12/2013	187	Safiur Rahman
72	VII	7039 dated 8/04/13	51,230	15/04/13 to 28/10/13	3/3/2013	490	Osok Sangma
73	VII	7043 dated 10/04/13	33,734	10/04/13 to 18/04/13	24/09/13	158	Headson Marak
74	VII	7046 dated 11/04/13	56,859	3/06/13 to 14/10/13	26/06/14	254	Safiur Rahman
75	VII	7051 dated 16/04/13	19,921	24/04/13 to 19/05/13	9/10/2013	141	Godfrison Sangma
76	VII	7054 dated 17/04/13	40,136	18/04/13 to 7/05/13	20/02/14	288	Headson Marak
77	VII	7066 dated 3/05/13	23,786	7/05/13 to 28/05/13	24/02/14	271	Headson Marak
78	VII	7082 dated 27/05/13	37,934	27/02/14 to 18/06/13	24/02/14	251	Headson Marak
79	VII	7091 dated 14/06/13	37,376	14/06/13 to 23/07/13	24/02/14	215	Headson Marak

Sl. No.	Mauza	Receipt Book No & Date of Issue	Amount collected (in ₹)	Period of collection	Date of deposit to cashier	Delay in deposit (days)	Name of collector
80	VII	7086 dated 26/02/14	51,412	5/03/14 to 10/05/14	16/10/14	158	Safiur Rahman
81	VII	7187 dated 26/02/14	50,253	27/02/14 to 13/03/14	20/05/14	671	Sengrang Shira
82	VIII	7061 dated 24/04/13	24,350	16/05/13 to 3/09/13	23/01/14	141	Godfrison Sangma
83	VIII	7153 dated 20/01/14	44,580	27/01/14 to 16/03/14	2/9/2015	534	Osok Sangma
84	VIII	7213 dated 25/03/14	33,014	27/03/14 to 16/04/14	23/07/14	97	Godfrison Sangma
85	IX	7036 dated 5/04/13	18,930	5/04/13 to 31/07/14	20/10/14	80	Martin Luther Sangma
86	IX	7074 dated 21/05/13	86,886	28/05/13 to 19/02/16	20/10/14	770	GalsengMarak
87	IX	7095 dated 1/07/13	53,124	2/07/13 to 17/01/14	19/03/14	60	Subhasis Sarkar
88	IX	7049 dated 15/04/13	46,728	18/04/13 to 20/06/13	10/8/2016	50	Subhasis Sarkar
89	IX	7148 dated 7/01/14	66,718	9/01/14 to 6/02/14	24/08/15	563	Subhasis Sarkar
90	IX	7172 dated 7/02/14	64,184	8/02/14 to 23/03/14	1/5/2015	403	Subhasis Sarkar
91	IX	7207 dated 19/03/14	73,511	20/03/14 to 30/04/14	13/04/15	347	Subhasis Sarkar
92	X	7059 dated 23/04/13	1,18,988	23/04/13 to 2/05/13	10/8/2013	99	Bronson Marak
93	X	7065 dated 2/05/13	45,639	2/05/13 to 9/05/13	21/08/13	111	Bronson Marak
94	X	7068 dated 9/05/13	44,213	10/05/13 to 20/05/13	22/08/13	93	Bronson Marak
95	X	7092 dated 20/06/13	51,003	20/06/13 to 12/07/13	16/12/13	156	Bronson Marak
96	X	7099 dated 12/07/13	1,55,891	12/07/13 to 1/08/13	16/12/13	136	Bronson Marak
97	X	7102 dated 15/07/13	27,298	14/07/13 to 4/09/13	22/01/14	139	Sanderson Sangma
98	X	7111 dated 21/08/13	61,958	21/08/13 to 9/09/13	21/02/14	164	Bronson Marak
99	X	7116 dated 4/09/13	24,364	4/09/13 to 21/10/13	13/02/14	106	Sanderson Sangma
100	X	7117 dated 9/09/13	59,359	9/09/13 to 22/10/13	18/05/14	207	Bronson Marak
101	X	7129 dated 22/10/13	53,768	22/10/13 to 16/11/13	19/03/14	112	Bronson Marak
102	X	7131 dated 30/10/13	25,938	30/10/13 to 10/12/13	21/02/14	72	Sanderson Sangma
103	X	7139 dated 21/11/13	57,720	21/11/13 to 10/01/14	20/08/14	221	Bronson Marak
104	X	7150 dated 9/01/14	48,251	10/01/14 to 28/01/14	20/05/14	111	Bronson Marak
105	X	7160 dated 28/01/14	60,633	21/01/14 to 12/02/14	20/08/14	188	Bronson Marak
106	X	7169 dated 6/02/14	31,979	6/02/14 to 18/02/14	2/5/2014	72	Sanderson Sangma
107	X	7174 dated 11/02/14	63,360	11/02/14 to 2/02/14	19/05/14	105	Bronson Marak
108	X	7188 dated 26/02/14	61,234	26/02/14 to 13/03/14	9/6/2014	87	Bronson Marak
109	X	7201 dated 12/03/14	36,565	13/03/14 to 30/03/14	11/6/2014	72	Sanderson Sangma
110	X	7202 dated 12/03/14	1,23,756	13/03/14 to 19/03/14	11/6/2014	83	Sanderson Sangma
111	X	7206 dated 19/03/14	41,914	20/03/14 to 11/04/14	19/06/14	68	Chengcheng Sangma
112	X	7212 dated 24/03/14	47,834	25/03/14 to 8/04/14	21/07/14	103	Bronson Marak
		Total	41,43,712				

Appendix II

(Reference: Paragraph 4.1)

Statement showing Trading by Non-Tribal Tax collected by six EIs/ESIs but not deposited with the Cashier

Sl. No.	Receipt Book issued to	Receipt Book No.	Date of issue	Amount collected (in ₹)
1	Shri. D. Koch, ESI	909 (94 100)	25/04/2013	15,550
2	Shri S.N. Marak, ESI	901 (1-100)	11/04/2013	2,80,890
		908 (1-100)	25/04/2013	2,35,660
Total				5,32,100

Appendix III

(Reference: Paragraph 4.1)

Statement showing delay in deposit of succession fees by the Officials of Judicial Branch

Sl. No.	Receipt Book No.	Sl. No. of Receipt Book	Month/Year of collection	Amount collected (in ₹)	Date of deposit to cashier	Period of delay
1	2906	01- 05	Jan-14	1,01,476	Dec-15	1 year 10 months
		06- 11	Jan-14	53,360	Dec-15	1 year 10 months
		12- 18	Jan-14	41,982	Dec-15	1 year 10 months
		19-24	Jan-14	43,128	Dec-15	1 year 10 months
Total				2,39,946		

Appendix IV

(Reference: Paragraph 4.2)

Statement showing the details of defaulters and the Professional Tax and penalty liable for payment by these defaulters

(Amount in ₹)

Sl. No.	Name of the Defaulter	Year for which Professional Tax was not paid	Arrears in years up to 2013-14	Amount last paid
1	Range Forest Officer, Social Forestry, Baghmara	2010-11 to 2013-14	4	6000
2	Range Forest Officer, Social Forestry, Kondhok	2009-10 to 2013-14	5	4500
3	ITI, Baghmara	2000-01 to 2013-14	14	8300
4	Asst. Employment Officer, District Employment Exchange, Baghmara	2008-09 to 2013-14	6	2825
5	DRDA, Baghmara	2006-07, 2009-10 to 2013-14	6	9730
6	Rugapara Deficit Secondary School, Baghmara	2000-01 to 2013-14	14	5760
7	Silkigre Deficit Secondary	2009-10 to 2013-14	5	24950
8	Karukol G/A Secondary School	2009-10 to 2013-14	5	2590
9	St. Francis De Sales U.P School	2008-09 to 2013-14	6	510
10	Rewak G/A U.P school	2009-10 to 2013-14	5	480
11	Mibonparan U.P School	2009-10 to 2013-14	5	480
12	Emandurabanda G/A School	2008-09 to 2013-14	6	560
13	Danggin Memorial Secondary School	2009-10 to 2013-14	5	1000
14	Warima G/A Secondary School	2009-10 to 2013-14	5	1600
15	Milwagre G/A Secondary School	2009-10 to 2013-14	5	480
16	Rangsa Agal G/A U.P School	2008-09 to 2013-14	6	480
17	Nongalbibra G/A U.P School	2009-10 to 2013-14	5	440
18	Chokpot G/A Higher Secondary School	2008-09 to 2013-14	6	9280
19	Rangassora Memorial Secondary School	2008-09 to 2013-14	6	480
20	Nawan Memorial G/A U.P School	2009-10 to 2013-14	5	480
21	Dimapara G/A Secondary School	2009-10 to 2013-14	5	2500
22	Gasuapara G/A U.P School	2009-10 to 2013-14	5	390
23	Sangkigre G/A Secondary School	2007-08 to 2013-14	7	825
24	Bul Akawe G/A U.P School	2008-09 to 2013-14	6	480
25	Mindikgre G/A Secondary School	2008-09 to 2013-14	6	680
26	Jatrakona G/A U.P School	2009-10 to 2013-14	5	390
27	Daram Boldak G/A U.P School	2007-08 to 2013-14	7	480
28	Moheskola G/A Secondary School	2008-09 to 2013-14	6	1160
29	Gittingre G/A U.P School	2009-10 to 2013-14	5	480
30	Chenggiri G/A U.P School	2009-10 to 2013-14	5	480
31	St. Francis De Sales G/A Secondary School, Nongalbibra	2007-08 to 2013-14	7	1110
32	Range Officer, Baghmara Soil Conservation Range	2003-04 to 2013-14	11	2450
33	Headmaster, Danggin Memorial U.P School	2009-10 to 2013-14	5	1600
34	Headmaster, Jonglapara G/A Secondary School	2001-02 to 2013-14	13	120
35	Border Area Development Officer, Kalaichar	2003-04 to 2013-14	11	630
36	Centre Teacher, Chisregre Centre	2011-12 to 2013-14	3	7500
37	Joyfar G/A Secondary School	2009-10 to 2013-14	5	2100
38	Gomaijhora G/A U.P School	2010-11 to 2013-14	4	480
	Total			1,04,780

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