



सत्यमेव जयते

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

**FOR THE YEAR ENDED
31 MARCH 2015**

**BODOLAND TERRITORIAL COUNCIL
KOKRAJHAR, ASSAM**

**REPORT OF THE
COMPTROLLER AND AUDITOR GENERAL
OF INDIA**

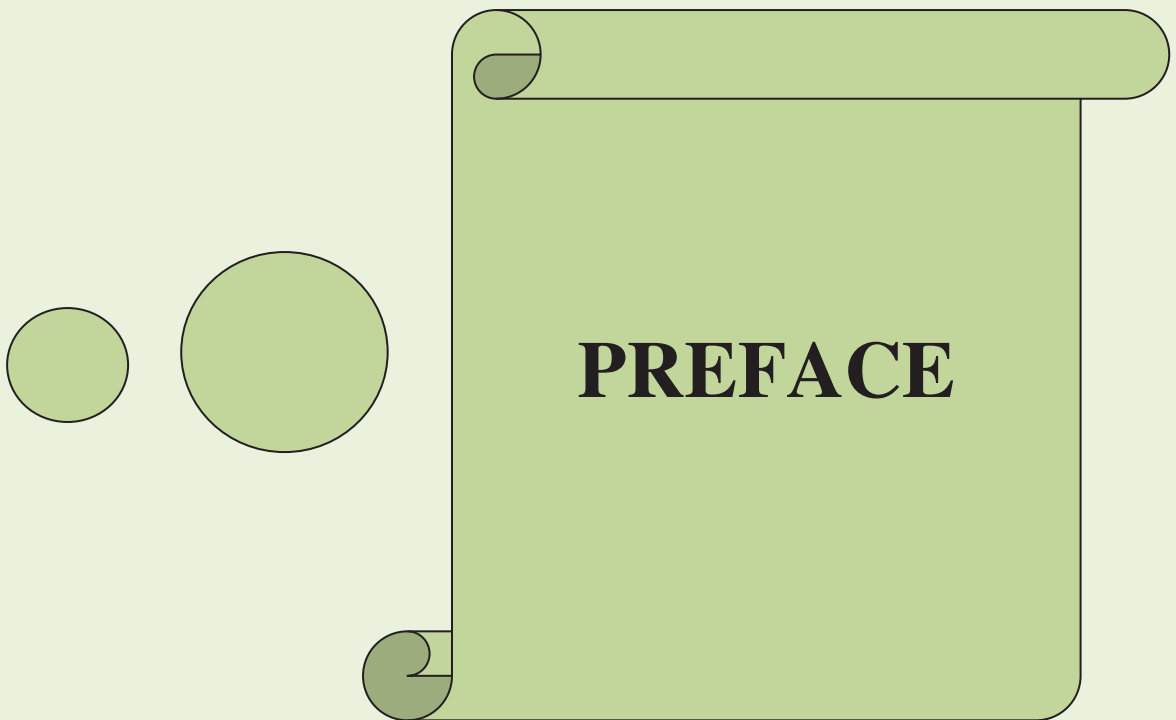
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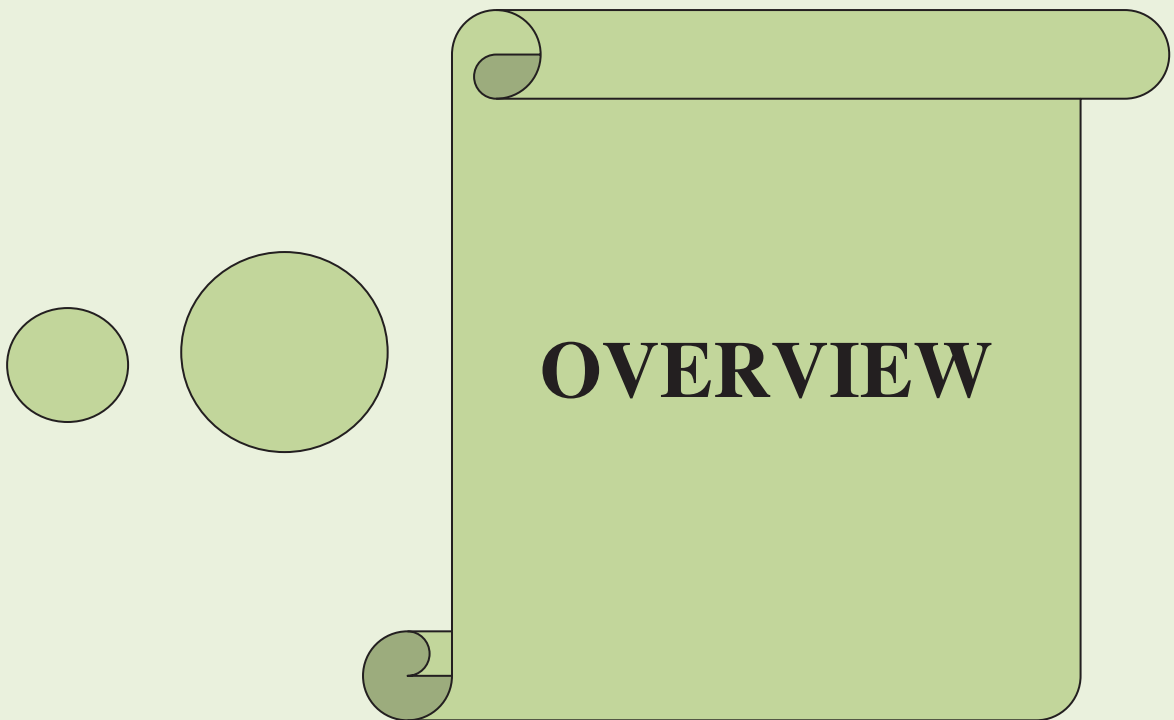
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PREFACE

This Report has been prepared for submission to the Governor of Assam under Paragraph 7(4) of the Sixth Schedule to the Constitution of India. It relates mainly to the issues arising from the audit of the Annual Accounts as also of the transactions of the Bodoland Territorial Council, Kokrajhar, Assam for the year 2014-15.

2. This Report contains four Chapters, the first of which deals with the Constitution of the Bodoland Territorial Council (BTC), Kokrajhar, Assam, the rules for the management of the District Fund and maintenance of accounts by the District Council. Chapter-II depicts Autonomous District Council Fund position. Chapter-III deals with the Comments on Accounts and Chapter IV deals with compliance issues during test-audit of the transactions of the Council for the year 2014-15.



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 2014-15. Chapter-IV of the Report deals with the audit findings pertaining to transaction audit of the Council and contains eight paragraphs.

Internal Control

Internal control is a process designed to provide reasonable assurance regarding the achievement of the objectives of an organisation, with regard to efficiency and effectiveness of operations, compliance with applicable rules and regulations, fulfilling accountability, executive functions in an orderly, ethical, efficient and effective manner, safeguarding against loss and sound financial reporting. Some of the shortcomings in maintenance of records and procedure noticed in audit are as follows:

- i. Voucher numbers, bill numbers and dates were not recorded in the Cash Book and on the bill itself and *vice versa*.
- ii. Analysis of closing balances showing year wise breakup of 'Plan', 'Non Plan', 'Grants-in-aid' etc., was not recorded in the Cash Book.
- iii. There was no effective monitoring mechanism to ensure efficiency in implementation of the schemes/ projects and to safeguard against the occurrence of cases of fraud and misappropriation.

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

2 BTC Fund Management and Budgetary Process

The total receipts of the Council increased by nine *per cent* from ₹2,122.16 crore in 2013-14 to ₹2,313.23 crore during 2014-15 while there was a decrease in own receipts by 14 *per cent* over previous year.

Paragraph 2.2

Council did not disclose grant wise, head wise details of closing balances under the head of accounts during the year.

Paragraph 2.2.1

The Council had prepared the Budgeted Estimates without taking into account the actual position. As such, receipts under Agriculture and Forest fell short of BEs by 53 *per cent* and 27 *per cent* respectively.

Paragraph 2.3

Recommendations

- ✓ *Council may disclose Head wise breakup of consolidated opening and closing balances in the Annual Accounts so as to provide assurance that the expenditure incurred was for the purpose it was sanctioned.*
- ✓ *Council may prepare an additional annexure in the Annual Accounts depicting receipts and expenditure against the budgeted items.*
- ✓ *Council may include unspent balance in entrusted budget of subsequent year and draw up an action plan for effective utilisation of the budgetary allocation during the year to avoid financial disparity between Councils and State Government Accounts;*
- ✓ *State Government also needs to give the Council's share of entrusted funds in timely and regular manner as per modality of entrustment*

3 Audit of Annual Accounts

The audit of accounts of BTC for 2014-15 disclosed that:

1. Form of Accounts followed by BTC for preparing its Annual Accounts was not in conformity with the Form of Accounts prescribed by C&AG for District Councils in 1977.
 2. Annual Accounts do not follow the same CoA as was used for preparation of budget. Instances have been noticed where BTC neither adopted CoA prescribed by C&AG nor followed LMMH.
 3. Non-disclosure of head wise details of balances in the Annual Accounts indicate lack of transparency.
 4. Book-keeping (accounting) was weak and required further strengthening. Many cases of discrepancies and lack of reconciliation with collateral records and under/ over statement of receipt/ expenditure in Annual Accounts were noticed.
 5. Transactions classified in the Annual Accounts were not in conformity with the approved heads of account. Further, these figures are not comparable with expenditure reported in the State Appropriation Accounts under Grant-78, which is compiled from monthly accounts submitted by BTC to Accountant General (A&E).
 6. The figures booked in the PLA cash book were not reconciled with that of figures of the Treasury, reflecting poorly managed internal control system of BTC and raises concerns relating to accuracy of accounts.
- During the year 2014-15, BTC collected revenue of ₹33.96 lakh as sale proceeds of way side bus tickets and kept it in a current bank account instead of depositing into Personal Deposit Account (PDA), as done in case of other receipts. An expenditure of ₹29.29 lakh was made out of the said bank account without routing through PDA cash

book. This led to non-accountal of transactions in Cash Book and understatement of receipts and expenditure in the annual account to that extent.

Paragraph 3.2.1.2

➤ BTC compiled its Annual Accounts for the year 2014-15 without proper reconciliation of its records with that of Treasury records. This resulted in understatement of Closing balance by ₹153.82 crore.

Paragraph 3.3

Recommendations

- ✓ *Council may review its Fund Rules to exclude all internal inconsistencies and also to ensure that its Annual Accounts are in conformity with the prescribed format of accounts of the C&AG.*
- ✓ *Council needs to ensure that all transactions are routed through PDA, in keeping with their own Rules.*
- ✓ *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

➤ BTC procured tent house sets worth ₹12.54 crore without inviting tender and at a rate approved two years ago.

Paragraph 4.1.1

➤ Lack of co-ordination on procurement between departments of BTC resulted in extra expenditure of ₹31.69 crore in procurement of Long Lasting Insecticide Nets and blankets.

Paragraph 4.2.1

➤ Central Purchase Board of BTC allowed the supplier undue financial benefit to the extent of ₹61.75 lakh by approving higher rate towards procurement of tarpaulin ignoring available market rate collected by the Handloom & Textile department of BTC.

Paragraph 4.2.4

➤ The BTC, DHS, incurred extra expenditure of ₹49.16 lakh on procurement of surgical items.

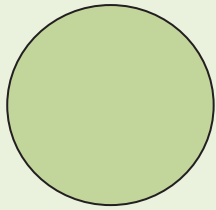
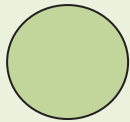
Paragraph 4.2.5

➤ BTC irregularly retained unspent balance of ₹2.82 crore relating to different schemes/ programme since 2012-13 without refunding the same to the State Government

Paragraph 4.3.1

Recommendations

- ✓ *Council may clearly define objectives and activities to be taken up under various schemes /programme including Chief Discretionary grants and ensure proper documentation of all relevant records.*
- ✓ *Council may ensure that procurement of materials is made as per Annual Action Plan of the Council following all the codal provisions for procurement.*
- ✓ *Council may devise a system for purchase of items of common requirement through a Central Purchase Committee. A charter that clearly prescribes the Central Purchase Committee's role and responsibilities, composition, structure, authority, processes and procedures for finalising such purchases may be drawn up.*
- ✓ *Council is advised that before implementation of beneficiary oriented programmes, prior selection of beneficiaries is made ensuring proper documentation and then necessary tenders/ supply orders are issued. Beneficiary wise proper distribution records should also be maintained and be available for verification. Council may review all unspent balances of State Government Grants for Schemes/ Programmes and take action to refund them/ intimate the State Government Departments.*
- ✓ *Systems for strengthening internal controls and checks in the Council Departments and Subordinate offices may be put in place on priority.*
- ✓ *Council needs to take necessary steps to establish Internal Audit wing and also adopt internal control policies so that deficiencies in internal control system as pointed out in this Report are addressed.*



CHAPTER-I

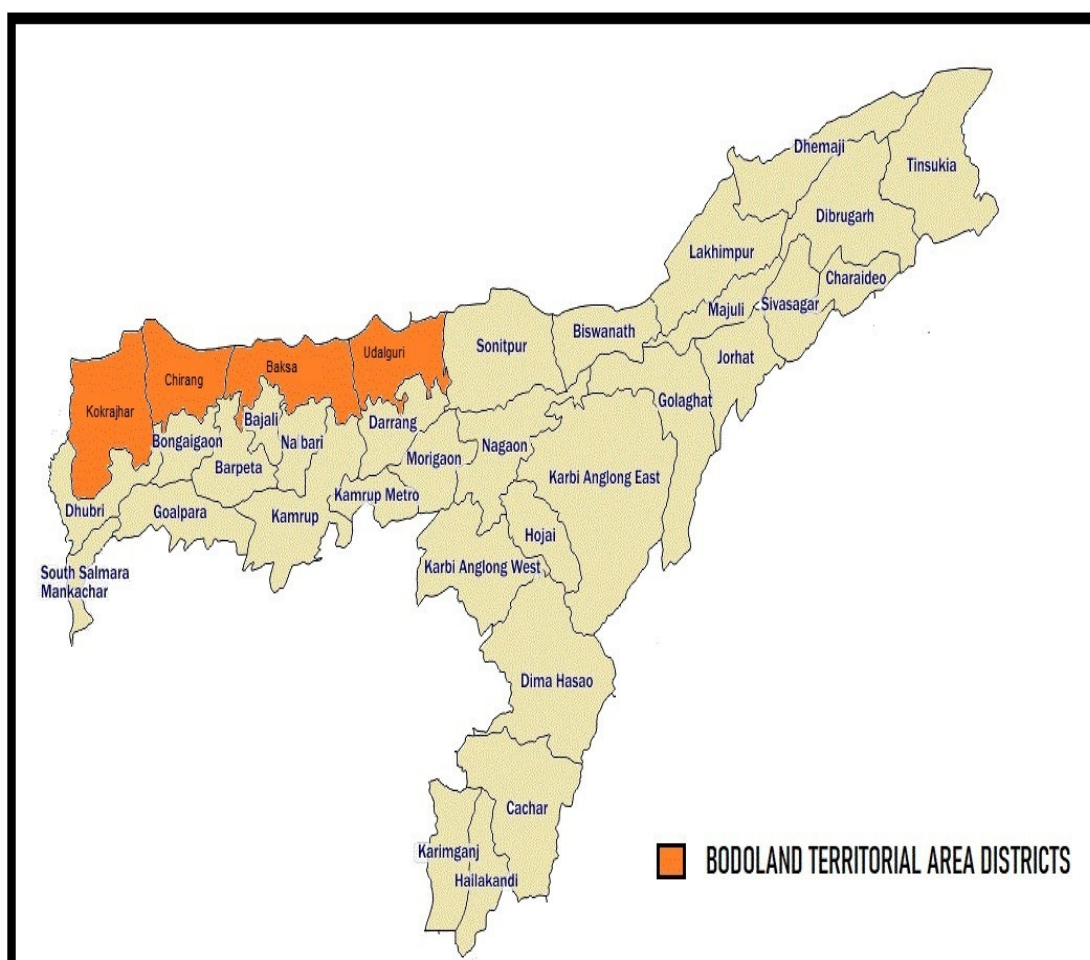
*Constitution, Rules
and Maintenance of
Accounts*

Chapter-I

Constitution, Rules and Maintenance of Accounts

1.1 Profile of Bodoland Territorial Council

Bodoland Territorial Council (BTC) is an Autonomous Council in Assam, was established on 05 December 2003 in terms of an amendment¹ to the Sixth Schedule of Constitution of India. The BTC encompasses 8,821.68 sq.km of area comprising four contiguous districts out of total 33 districts of the State viz. Kokrajhar, Chirang, Baksa and Udalguri (approximately 11.25 *per cent* of total area of 78,438 Sq Km of Assam).



As per the amendment to the Sixth Schedule leading to the constitution of BTC, the Council would have a maximum of 46 members. Thirty of these seats are to be reserved for Scheduled Tribes, five for non-tribal communities, five open for all communities and six nominated by the Governor of Assam. Six nominated members are to be selected from the unrepresented communities from the BTC area, of which, at least two should be women. There were 40 elected members in BTC and no member was nominated during 2014-15.

¹ The Sixth Schedule to the Constitution (Amendment) Act, 2003.

The Sixth Schedule to the Constitution of India provides for administration of specified tribal areas by constituting a District/ Regional Council for each autonomous district/ region with powers to make laws on matters listed in Paragraph 3(1) of the Sixth Schedule, mainly in respect of allotment, occupation, use of land, management of forests (other than reserved forests), use of any canal or watercourse for agriculture, regulation of the practice of '*Jhum*' or other forms of shifting cultivation, establishment of village or town committees or councils and their powers, village or town administration, public health and sanitation and inheritance of property. Further, in terms of Paragraph 3B² of the Sixth Schedule, the BTC was vested with additional powers to make laws on 40 subjects as specified under serial (i) to (xl) in the Schedule *ibid*.

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

In order to enable the BTC to exercise the above powers, the State Government resolved (31 October 2003) to extend the former's executive powers and delegated/ entrusted functions in respect of 39 out of 40 subjects (except relief and rehabilitation). Accordingly, administrative procedure/ modalities were framed (16 October 2004) in consultation with the BTC under which Plan funds would be made available by the Government of Assam (GoA) to the BTC as advance, primarily against Grant No. 78 of the State Budget, for BTC to incur expenditure on the delegated 39 subjects. As a part of this administrative arrangement, BTC is required to render monthly detailed accounts to the Accountant General (Accounts and Entitlements) of the expenditure incurred out of the grant funds and for adjustment of such advance of funds provided through State Budget. It was also provided in the administrative procedure³ that the State Government was to decide the modalities for transfer of other Plan (Schemes/ Programmes) and Non-Plan funds to the BTC. However, no such procedure/ modalities was framed as of the date of submission (July 2016) of accounts for the year 2014-15.

1.2 Organisational structure of BTC Secretariat

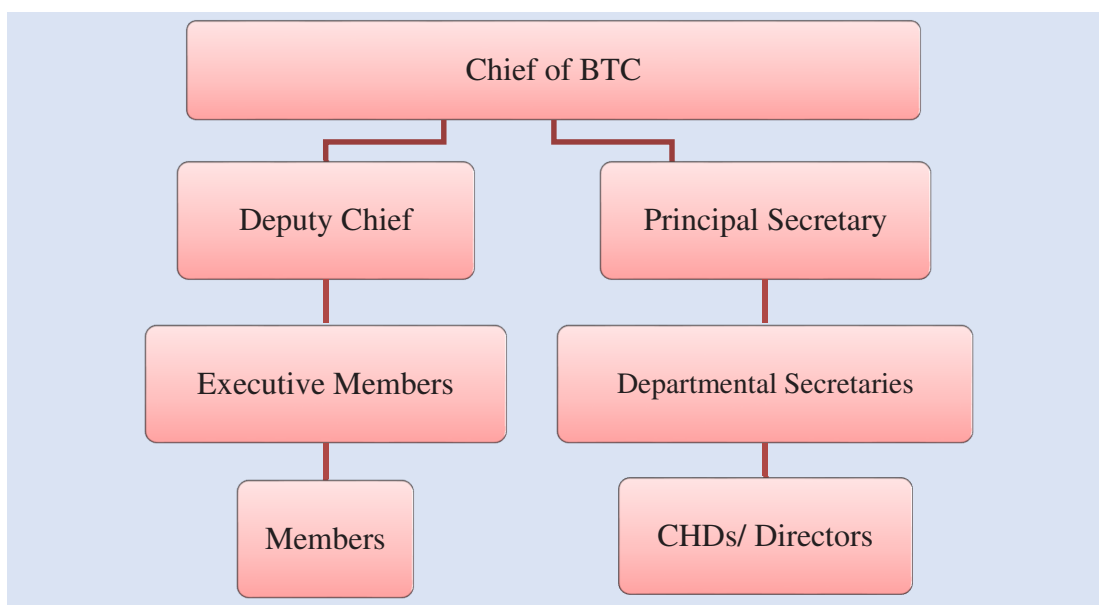
During the period, there were 40 elected members in position and there were no nominated members. Council was administered by Chief of the Bodoland Executive Council and Deputy Chief of the Bodoland Executive Council, elected by the members of the General Council.

² Included *vide* Sixth Schedule to the Constitution (Amendment) Act, 2003.

³ Office Memorandum dated 16 October 2004.

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

The structure of BTC administration is detailed in the following organogram:



Source: Council records

1.3 Rules for the Management of District Fund

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

1.4 Maintenance of accounts

In terms of Paragraph 7(3) of the Sixth Schedule to the Constitution, the form in which the accounts of the District Council are to be maintained is to be prescribed by the Comptroller and Auditor General of India (C&AG). The approved format *inter-alia* provides for two divisions of the accounts, '**Part-I District Fund**' and '**Part-II Deposit Fund**'. The Fund, as prescribed under paragraph 7(1) of the Sixth Schedule is maintained in the Kokrajhar Treasury, as a PDA of BTC.

The accounts and records of the Principal Secretary, BTC, Kokrajhar are audited by C&AG of India on test check basis, under Paragraph 7(4) of the Sixth Schedule. **The BTC submitted its Annual Accounts for the year 2014-15 in July 2016 with a delay of thirteen months.** Audit of Annual Accounts along with transactions of the Council for the year 2014-15 was conducted from 23 August 2016 to 09 November 2016.

Result of audit of Annual Accounts for the year 2014-15 and test-check of the transactions of the Council during the year has been presented in **Chapter-III** and **Chapter-IV** of this Report.

1.5 Internal Controls

Internal control is a process designed to provide reasonable assurance regarding the achievement of the objectives of an organisation, with regard to efficiency and effectiveness of operations, compliance with applicable rules and regulations, fulfilling accountability, executive functions in an orderly, ethical, efficient and effective manner, safeguarding against loss and sound financial reporting. Some of the shortcomings in maintenance of records and procedure noticed in audit are as follows:

- i. Voucher numbers, bill numbers and dates were not recorded in the Cash Book and on the bill itself and *vice versa*.
- ii. Analysis of closing balances showing year wise breakup of '**Plan**', '**Non Plan**', '**Grants-in-aid**' *etc.*, was not recorded in the Cash Book. Further, verification of closing balance at the end of the month, and a certificate to that effect, were not recorded in the Cash Book during the period covered in audit.
- iii. Closing balance of stock of stationery and miscellaneous articles was not worked out at the end of each month in the stationery stock register. Physical Stock verification was also not carried out.
- iv. There was no effective monitoring mechanism to ensure efficiency in implementation of the schemes/ projects and to safeguard against the occurrence of cases of fraud and misappropriation.
- v. The Council did not maintain actual payee's receipts (APRs) for distribution of different articles/ materials procured. As a result, duplication of benefits among different beneficiaries, under various schemes and application of proper identification method of beneficiaries, remained to be ensured.
- vi. There is no Internal Audit wing to strengthen the internal control system and enforce effective management.
- vii. There was no system for verification and monitoring of collection of revenue, expenditure incurred towards implementation of different schemes, *etc.*, so as to ensure effective delivery mechanism, efficiency in implementation of the scheme/ projects and safeguard against the occurrence of cases of fraud and misappropriation.

In reply, BTC stated (October 2017) that audit observations were noted and steps towards corrective measures would be taken in future.



CHAPTER-II

Funds Management and Budgetary Process

Chapter-II

Fund Management and Budgetary Process

2.1 Introduction to District Fund

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

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

A. District Fund

District Fund further 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 classified 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 money received or has a claim to recover the amount paid.

2.2 Receipts and Disbursements

Table-2.1 shows the summary of fiscal transactions of BTC during 2014-15, while **Appendix-I** provides details of receipts and disbursements of the current as well as the previous year as per Annual Accounts of BTC. **Chart-2.1A and 2.1B** present the trends of receipts and disbursements under District Fund and Deposit Fund over a period of five years (2010-15).

Table-2.1: Fund position of BTC during 2014-15

		(₹ in crore)
Receipt		Disbursement
58.53	District Fund	56.16
2,254.70	Deposit Fund	2,715.70
2,313.23	Total receipt and disbursement	2,771.86
740.76	Opening /Closing Balance	282.13
3,053.99	Grand Total	3,053.99

Source: Annual Account

It can be seen from the table above, bulk of the activities (approximately 97 per cent) undertaken by BTC is from the funds provided by the State Government, which is currently being shown under Deposit Fund.

Chart-2.1A: Trend of receipts and disbursement under District Fund during 2010-15

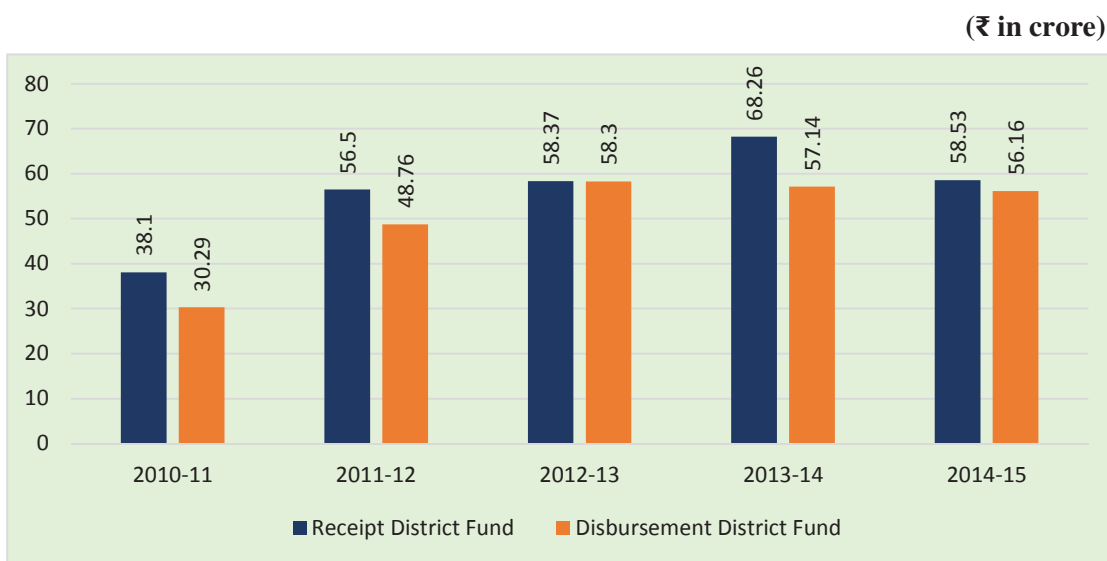
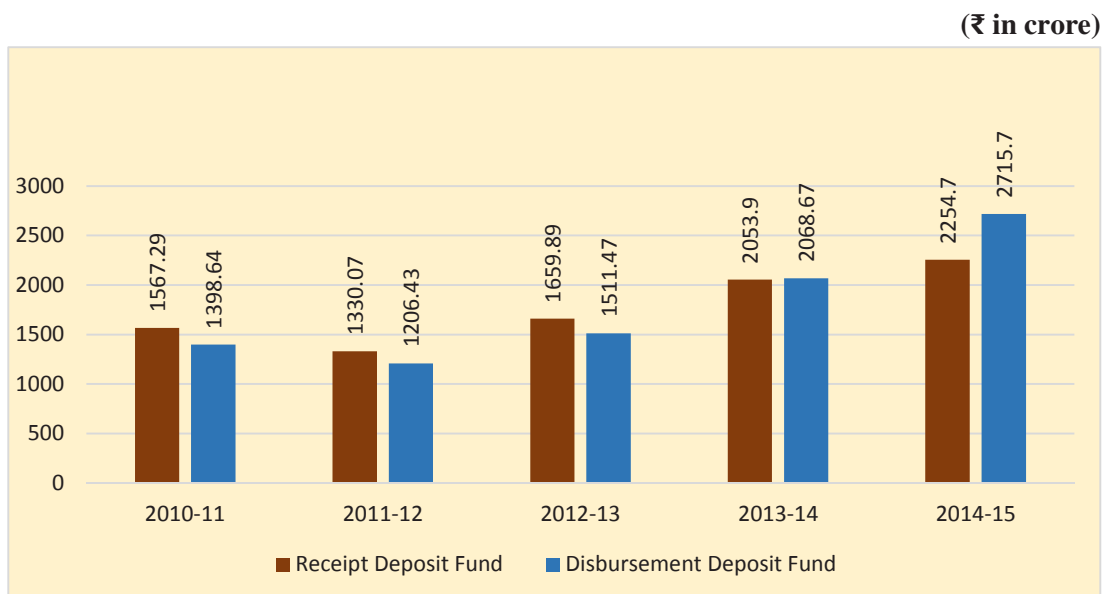


Chart-2.1B: Trend of receipts and disbursement under Deposit Fund during 2010-15



The total receipts of the Council increased by nine *per cent* from ₹2,122.16 crore in 2013-14 to ₹2,313.23 crore during 2014-15. Analysis revealed that the increase in receipts during 2014-15 was primarily due to receipts of funds from State Government for entrusted functions.

2.2.1 Non-disclosure of details in Annual Accounts

Annual Accounts comprise of seven statements representing annual receipts (own receipts, grants-in-aid, share of taxes *etc.*) and disbursements under various major heads. BTC did not disclose grant wise, head wise details of balances due to which the heads of accounts under which disbursements were made in excess of funds received, could not be ascertain.

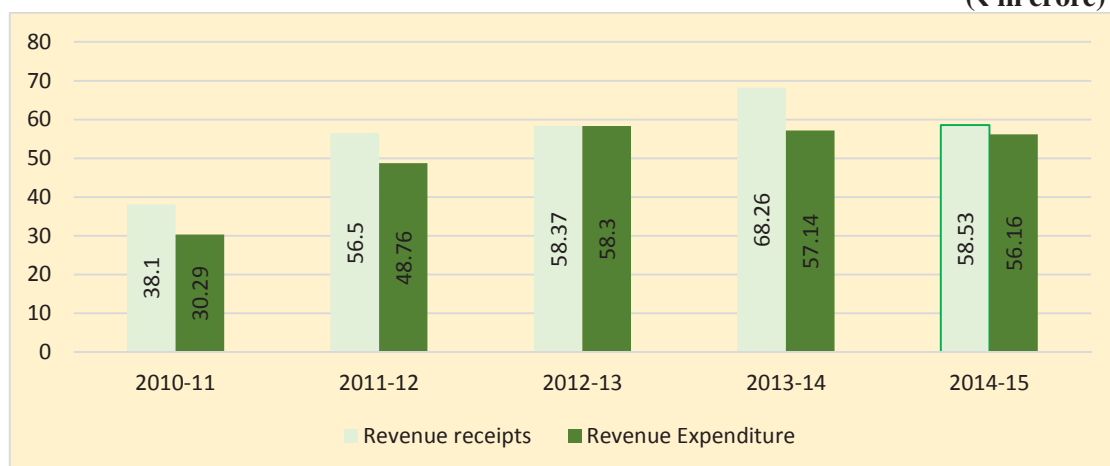
Maintenance of consolidated opening and closing balances without head/ grant wise details in the Personal Deposit Account and non-disclosure in the Annual Accounts defeats the very purpose of control over the public expenditure and is fraught with the risk of the funds released for various schemes/ programmes being locked up or diverted and there was no assurance that the expenditure was incurred for the purpose for which it was sanctioned.

2.2.2 Receipts of Own Fund compared with previous years

Chart-2.2 presents the trend of own revenue receipts and expenditure incurred by BTC from own fund during last five years (2010-15).

Chart-2.2: Trend of own revenue receipt and expenditure during 2010-15

(₹ in crore)



As evident from the chart, there was a steady growth of revenue during 2010-14 but during 2014-15, there was a decrease in revenue receipt by 14 *per cent* over previous year.

2.3 Variation between budget estimates and actuals with respect to own receipts

Scrutiny of budget estimates for the year 2014-15 *vis-à-vis* actual receipts revealed significant variations between budget estimates and actuals of receipts as detailed in **Table 2.2:**

Table 2.2: Heads of receipt under which significant variations occurred between the Actuals and the Budget Estimates

(₹ in crore)

Sl.	Major Heads	2014-15			
		Actuals 2013-14	Budget Estimate	Actual	Shortfall (-) /Excess (+) in actuals as compared to BE (per cent)
1.	Agriculture	1.51	0.95	0.45	-0.50(52.63)
2.	Forest	23.09	28.00	20.35	-7.65(27.32)
3.	Land & Land Revenue	3.94	1.85	4.87	+3.06(62.83)
4.	Lottery	4.13	0.00	5.43	+5.43(100)
5.	Public Works/ Roads & Bridges	0.30	0.42	1.33	+0.91(68.42)

Source: Annual Accounts and Normal Budget of BTC

It is evident from the above table that the BEs for the year 2014-15 were not realistic for the above mentioned heads wherein the variations ranged between 27 to 100 *per cent*. Budget Estimates should be a genuine estimation in the light of updated knowledge. Variations between the Budget Estimates and actual receipts during 2014-15 indicated that the Council had prepared the Budgeted Estimates without taking into account the actuals for the year 2013-14. As such, receipts under Agriculture and Forest fell short of BEs by 53 *per cent* and 27 *per cent* while receipts under Land Revenue, Lottery and Public works exceeded estimated figures ranged between 63 *per cent* and 100 *per cent*.

Council may channelize efforts to comprehensively map untapped, but eligible, revenue sources and put in place a plan for strict enforcement of revenue collections. The Council may need to undertake detailed budgetary analyses and reviews to identify and resolve challenges regarding financial sustainability.

2.4 Comments on budgetary process

BTC prepares two sets of budgets as detailed below:

- Entrusted Budget:** BTC prepares its entrusted budget in respect of Grant No.78, for subjects entrusted to it as per the Sixth Schedule. This budget is submitted to the State Government for appropriation by the State Legislatures and release of funds. In this budget, BTC follows the Chart of Accounts (CoA) of List of Major and Minor Heads (LMMH) of the Union and States. Funds from this Grant are released to BTC in two instalments as advance.
- Council Budget:** BTC also prepares another budget in respect of estimated own revenue receipts, estimated CSS and receipts relating to grants other than Grant No. 78 received from the State Government and estimated expenditure to be incurred therefrom. This budget is termed as Normal budget in common parlance. BTC followed CoA prescribed by the C&AG which provides accounting for 17 receipt heads and 24 expenditure heads while BTC had

transactions pertaining to 39 subjects. During 2014-15, BTC has included the provisions made in Grant No. 78 too in its normal budget⁴.

BTC in its Annual Accounts has reported expenditure and receipt using Heads of Accounts which are not covered under CoA prescribed by C&AG neither covered under the LMMH as mentioned below:

Table-2.3: Use of Invalid Heads of Accounts

Heads of Accounts used in Statement	Statement of annual account
CSB, DICC, ITI, Printing charge under Misc. receipt, Administrative charge (Grant-in-aid), Non-plan Administrative charge	Statement-5 (Receipt by Minor Head)
BTC's share CSS Programme for 2013-14, Group of Ministers PRI, RPRS, PWD (BE), Unspent balance, Riot effected area, Plan salary, CD, AIBP(CA), NLCPR 500 CR, NLCPR 250 CR, SIDF	Statement-6 (Expenditure by Minor Head)

Source: Annual Account.

Ideally, the Budget and Annual Accounts of any organisation should follow the same Chart of Accounts. However, CoA followed by BTC in budget document and Annual Accounts differs. As the transactions disclosed in the Annual Accounts do not follow the same CoA with that of the budget, variation between budgeted and actual numbers with respect to both receipt and expenditure, if any could not be ascertained.

2.5 Inherent shortcomings in accounting process

Audit noticed the inherent shortcomings in accounting process being followed by BTC as below:

- i) Bulk of the activities (Approximately 97 *per cent*) undertaken by BTC is from the funds provided by the State Government, which is currently being shown under Deposit Fund. This leads to reduced transparency in accounts, as the Annual Accounts Statements are meant to primarily provide details of District Funds, which constitutes an insignificant portion of the total expenditure of BTC.
- ii) As per the Fund Rules, there is no lapsing of Funds at the end of the financial year, which leads to carry forward of Budgetary advances under Grant-78 to subsequent years. As Annual Accounts of BTC did not disclose grant wise head wise details of balances, the head of accounts under which disbursements were made beyond funds received also remained undisclosed, and there was no assurance that the expenditure was incurred for the purpose for which it was sanctioned.

2.6 Conclusion

The total revenue receipts of the Council increased by nine *per cent* from ₹2,122.16 crore in 2013-14 to ₹2,313.23 crore during 2014-15 while there was a decrease in own revenue receipts by 14 *per cent* over previous year.

⁴ After 2015-16, Council Budget does not show funds received from the State Government under Grant 78

The Council had prepared the Budgeted Estimates without taking into account the actual position. As such receipts under Agriculture and Forest fell short of BEs by 53 per cent and 27 per cent respectively.

Council did not disclose grant wise, head wise details of closing balances under the head of accounts during the year.

2.7 Recommendations

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

Council may prepare an additional annexure in the Annual Accounts depicting receipts and expenditure against the budgeted items.

Council may include unspent balance in entrusted budget of subsequent year and draw up an action plan for effective utilisation of the budgetary allocation during the year to avoid financial disparity between Councils and State Government Accounts.

State Government also needs to give the Council's share of entrusted funds in timely and regular manner as per modality of entrustment.



CHAPTER-III

Audit of Annual Accounts

Chapter-III- Audit of Annual Accounts

Introduction to Accounts and Comments on Council Accounts

In terms of paragraph 7(3) of the Sixth Schedule to the Constitution, the form in which the accounts of the District Council are to be maintained is to be prescribed by the Comptroller and Auditor General of India (C&AG), which was done in 1977. The Form of Accounts prescribed by C&AG comprised of seven statements. A brief description of these seven statements is given in **Table 3.1**:

Table 3.1: Statements in the C&AG prescribed Form of Accounts of ADCs

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

3.1 Comments on Form of Accounts

3.1.1 The C&AG prescribed Form of Accounts requires that the Council accounts are to be kept in two parts-the District Fund and Deposit Fund, analogous to the Consolidated Fund and Public Account in State and Union Government Accounts. The explanatory notes to the Form of Accounts say that the Deposit Fund would comprise of items like Deposits, Advances, Provident Fund, *etc.* Rule 19 of BTC Fund Rules, 2012 also provides the format and divisions as prescribed by C&AG in 1977. However, an internal inconsistency is noted in the BTC Fund Rules, whereby Rule 22(1) requires revenue receipts from its own source including assistance by the State Government, and corresponding expenditure therefrom to be shown under Part-I District Fund, while funds received from State budget for entrusted functions and expenditure incurred

therefrom are exhibited under Part-II Deposit Fund. The Annual Accounts of BTC for the year 2014-15 are prepared largely in keeping with Rule 22(1) above.

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

3.1.3 The BTC prepared its Annual Accounts in the aforementioned seven statements appending some additional Annexures. Audit found some deviations with respect to the format prescribed by C&AG, as detailed below:

- a. Statement-1 has not disclosed transactions such as Contributory Provident Fund, Security Deposit, *etc.* for which, the Council is liable to repay the monies received, under Part II-Deposit Fund as prescribed by the C&AG.
- b. BTC is required to submit Monthly Accounts to Accountant General (A&E) for funds transferred to it against Grant No 78, based on which, the Appropriation Accounts is compiled and prepared by AG (A&E). Detailed Appropriation Account of the said Grant indicated that during 2014-15, BTC had made a total expenditure of ₹471.89 crore towards Capital Outlay. However, BTC had stated Capital expenditure as Nil in Statement-2. Thus, Annual Accounts of BTC does not provide correct picture of current and cumulative expenditure towards creation of capital assets as of March 2015.
- c. Statement-5 showed details of revenue by Major Heads for District Fund only, excluding Deposit Fund, the details of which is given in **Annexure II** in the form of programme wise breakup of funds received. However, neither the Statement nor the Annexure provides details up to the level of Minor Head, which is the level prescribed in the form of accounts.
- d. Statement-6 showed details of expenditure for Deposit Fund only, excluding District Fund. **Annexure I** has been given in support of District Fund expenditure. However, neither the statement nor the Annexure provides details up to the prescribed level of Minor Head.
- e. The treatment of display of receipt in Statement-5 and expenditure in Statement-6 are inconsistent with each other. In keeping with the prescribed Form of Accounts, Statement-5 and Statement-6 are required to provide Minor Head wise details of receipt and expenditure respectively met out of the District Fund. Additional disclosures could be made in Annexures. However, BTC has shown the Deposit Fund Receipts in Annexure to Statement-5, while showing

the Deposit Fund Expenditure in Statement-6, relegating the District Fund expenditure to the Annexure to Statement-6.

- f. Since both Statement-5 and Statement-6 provide insufficient information *vis-à-vis* the prescribed form of accounts, the accounts lack completeness and comparability⁵.

3.2 Comments on Accounts

3.2.1 District Fund

3.2.1.1 Inconsistency/ deficiency in accounting procedure

Annual Accounts exhibited expenditure of ₹56.16 crore against the head of account “WPT&BC⁶ (including BTC establishment)”⁷ under District Fund-Revenue Account. Further, an additional expenditure of ₹97.43 crore against the same head of account was also included under Deposit Fund-disbursement⁸ of the Annual Accounts. Justification/ accounting policy explaining the reason for such bifurcation of expenditure of the head of account WPT&BC (including BTC establishment) between District Fund and Deposit Fund was not provided by way of explanatory notes.

3.2.1.2 Understatement of receipt and expenditure (Transport Service)

As per treasury rules, all money received by, or tendered to Government servants on account of the revenues, shall without undue delay, be paid in full into the treasury and shall be included in the public accounts. Money thus received, shall not be appropriated to meet departmental expenditure nor should otherwise be kept apart from the public account. The principle of accounting of revenue as per Fund Rules of BTC also provided that all revenues should be accounted for in the Council’s Cash Book and deposited into the PDA⁹.

Scrutiny of records showed that Bodoland Transport Services (BTS) collected revenue of ₹33.96 lakh during the year 2014-15 as sale proceeds of ‘way side bus tickets’, which was neither deposited into the PDA nor entered in the Council’s Cash Book. Rather, the amount was kept in a current bank account in State Bank of India (SBI), Kokrajhar. Further, out of the said revenue together with the unspent balance of previous year (₹7.05 lakh), an expenditure of ₹29.29 lakh was incurred. This was neither accounted for in the Cash Book nor in the Annual Accounts. This resulted in understatement of Receipt and Expenditure in the Annual Accounts to the extent of ₹33.96 lakh and ₹29.29 lakh respectively.

BTC accepted the audit observation and assured (October 2017) to take corrective measures.

⁵ In later years from 2016-17, at the behest of AG, BTC accounts provides an annexure showing Grant-wise Major Head of account wise receipt, expenditure and balances

⁶ Welfare of Plain Tribes and Backward Classes

⁷ Annexure-I of Annual Accounts.

⁸ Serial 16 of Statement-6.

⁹ Personal Deposit Account (PDA) maintained in the treasury.

3.2.2 Deposit Fund

3.2.2.1 Overstatement of Deposit fund

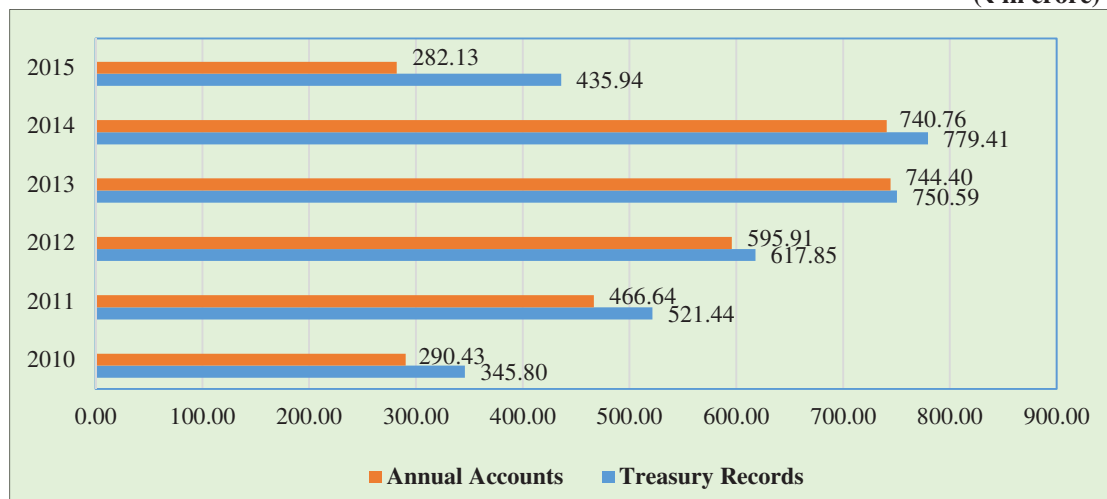
Statement-I of the Annual Accounts disclosed ₹2,254.70¹⁰ crore as receipt from State Government, the details of which was disclosed in Annexure-II appended additionally with the Annual Accounts. Totalling of figures in Annexure-II, showed that BTC actually received ₹2,258.70 crore during 2014-15, which included an amount of ₹22.72 crore book-transferred to District Fund. This resulted in overstatement of Deposit Fund to the extent of ₹18.72 crore¹¹ as actual amount should have been ₹2,235.98 crore.

3.3 Personal Deposit Account

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

Chart-3.1 shows the differences that exist between the balances in PDA as per BTC Accounts, and Treasury, indicating that the Annual Accounts of the BTC were compiled without proper reconciliation of its records with that of records of the Treasury.

Chart-3.1: Balances as per Treasury records and Annual Accounts as on 31 March
(₹ in crore)



Further scrutiny of the closing balances as on 31 March 2015 as per Annual Accounts (₹28,212.52 lakh) and as per PDA maintained by the Treasury (₹43,593.83 lakh) showed that the closing balance as per treasury included un-cashed cheques amounting to ₹15,382.01 lakh.

As the Treasury cheques issued by BTC have a validity of only one month, cheques remaining unpaid after the validity period were to be written back into the Cash Book.

¹⁰ After deducting amount transferred to District fund

¹¹ ₹2254.70 crore – ₹(2258.70 - 22.72) crore

Accordingly, the value of the uncashed cheques should have been included in the closing balance of the Annual Accounts. Thus, closing balance of Annual Account was understated and expenditure was overstated to that extent.

The above deficiency persists despite being pointed out in previous Audit Reports and BTC need to take appropriate steps for correct accounting. Adequate steps are needed to settle the discrepancy, so that financial irregularity, if any, is brought to light, and suitably addressed.

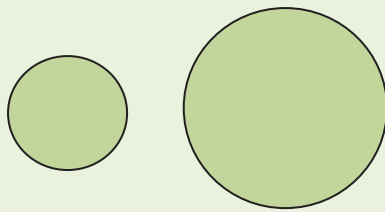
3.4 Conclusion

The audit of accounts of BTC for 2014-15 disclosed that:

1. Form of Accounts followed by BTC for preparing its Annual Accounts was not in conformity with the Form of Accounts prescribed by C&AG for District Councils in 1977.
2. Annual Accounts do not follow the same CoA as was used for preparation of budget. Instances have been noticed where BTC neither adopted CoA prescribed by C&AG nor followed LMMH.
3. Non-disclosure of head wise details of balances in the Annual Accounts indicate lack of transparency.
4. Book-keeping (accounting) was weak and required further strengthening. Many cases of discrepancies and lack of reconciliation with collateral records and under/ over statement of receipt/ expenditure in Annual Accounts were noticed.
5. Transactions classified in the Annual Accounts were not in conformity with the approved heads of account. Further, these figures are not comparable with expenditure reported in the State Appropriation Accounts under Grant-78, which is compiled from monthly accounts submitted by BTC to Accountant General (A&E).
6. The figures booked in the PLA cash book were not reconciled with that of figures of the Treasury, reflecting poorly managed internal control system of BTC and raises concerns relating to accuracy of accounts.

3.5 Recommendations

- ✓ *Council may review its Fund Rules to exclude all internal inconsistencies and also to ensure that its Annual Accounts are in conformity with the prescribed format of accounts of the C&AG.*
- ✓ *Council needs to ensure that all transactions are routed through PDA, in keeping with their own Rules.*
- ✓ *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.*



CHAPTER-IV

Compliance Audit Observations

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Compliance Audit Observations

4.1 Irregularities in procurement of tent house set

4.1.1 Irregular and unauthorised expenditure on tent house sets

Test-check of records showed that the Chief of BTC desired (31 January 2014) necessary action for procurement of tent house on the basis of unsolicited offer for supply of tents made by three firms¹². Accordingly, the Joint Secretary (Jt. Secretary), BTC directed (13 February 2014) the CHD, Welfare of Plain Tribes and Backward Classes (WPT&BC), BTC for submission of proposal for the supply of tent house sets. Funds were not available under Chief Discretionary (CD) Fund head of account for the year 2013-14. The CHD, WPT&BC, BTC submitted (18 February 2014) requirement of fund of ₹12.54 crore¹³ for the supply of 300 tent house sets at the rate of ₹4,18,120 per set and proposed that the CD head of account for the year 2014-15 would bear the required expenditure. Each proposed tent house set consisted of different quantities of 22 items at the rate approved by the purchase committee in its meeting held on 23 March 2012. The Tent House sets were to be distributed through Sub-Divisional Welfare Officers (SDWO) within BTC area.

Due to non-availability of fund under CD for the year 2013-14, the Chief approved (22 February 2014) the proposal under CD fund for the year 2014-15 with the instruction to issue the supply order. The CHD, WPT&BC, accorded (01 March 2014) approval for the purchase of the articles as per the rate approved (23 March 2012) by the purchase committee. Supply orders were issued (03 March 2014) to the above three firms for the supply of tent house sets as per the rate approved with the instruction to supply the materials to the SDWOs concerned. The SDWOs were instructed to distribute these to the beneficiaries selected by the Sub-Divisional Scheduled Tribe Development Boards of the Sub-Divisions. After issuing supply orders (03 March 2014) and prior to the actual receipt (July 2014) of the materials by the concerned SDWO, the CHD, WPT&BC, BTC submitted (05 March 2014) bills valued ₹12.54 crore¹⁴. The BTC, however released (10 July 2014) the fund after actual receipt of materials classifying the expenditure under the head of account 2225-Welfare of SC/ST and other Backward Classes-Sub-head-800(ii) Chief Discretionary Fund (Plan) for the year 2014-15. Payments were accordingly made to the suppliers.

Audit, however, observed that the above expenditure of ₹12.54 crore towards procurement of 300 tent house sets was irregular on the following grounds:

- (i) The tent house sets worth ₹12.54 crore were procured solely on the basis of the request of the supplying firms as there was no proposal from the SDWO. No model estimates of beneficiary lists were approved by the Sub-Divisional ST

¹² M/s JT Enterprise, M/s D.B. Enterprise and M/s S.M. Enterprise.

¹³ ₹12,54,36,000 along with challans to the BTC authority for release of funds under CD fund for the year 2014-15.

¹⁴ ₹12,54,36,000.00.

Development Boards of Sub-Divisions, and there was no disclosure about the purpose and mode of utilisation of the said tent house sets.

- (ii) As per rule 105 of BTC Fund Rules, the Principal Secretary shall be responsible for seeing that the items of expenditure are of obvious necessity and are at fair and reasonable rates. The work was however, allotted at the rates that prevailed two years back (2012) as per the instruction of the BTC authority. The reasonableness of the old approved rates was not examined by ascertaining the prevailing competitive rates by way of inviting fresh tenders.
- (iii) During the year 2013-14, no fund was available under CD head of account, for which approval of ₹12.54 crore was accorded during 2013-14 charging the related expenditure under CD head of account for the year 2014-15. Thus, BTC authority approved during 2013-14 the utilisation of fund for 2014-15 in advance without any recorded budget allocation of fund for the year 2014-15. This action was not appropriate as it violated the financial rules and regulations.
- (iv) The status and impact of incurring the above expenditure remained unevaluated and actual utilisation/ distribution of the tent house sets could not be ascertained due to absence of any reports/ beneficiary related records and monitoring.

On this being pointed out, the Secretary, WPT&BC, BTC stated (October 2017) that the tent house sets were procured as per the proposal of the Chief of BTC at the rate prevailing in 2012 as approved by the purchase committee. There was no fund during 2013-14 under CD fund, however, the procurement was made based on the necessity and demand of the people for which the payment was made during 2014-15. Monitoring and evaluation have been taken up through SDWOs.

The reply was not tenable as the purchase of tent house sets made by the BTC without any demand by the SDWOs by diverting plan funds, was both irregular and unauthorised. Moreover, there were no records of beneficiary wise distribution details.

4.2 Irregularities in procurement of articles/ materials

As per the provision of financial rules, every officer/ DDO should exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of his/ her own money. The Finance Department, GoA further instructed¹⁵ all concerned that purchases of ₹50,000 and above must be done through bidding process and in case of any doubt on prices/ rate offered by suppliers/ tenderers, the market rate should be verified through Department of Taxes.

4.2.1 Extra expenditure towards procurement of medicated mosquito nets

The Operational Manual for Implementation of Malaria Programme 2009¹⁶, of the GoI provides that Long Lasting Insecticidal Nets (LLIN) are insecticide treated mosquito net with quality-controlled insecticide application. LLINs may be distributed to

¹⁵ Vide OM No FEC(I).10/2009/2 dated 11th August 2010.

¹⁶ Issued by the Directorate of Vector Borne Disease Control Programme of GoI under Integrated Vector Management.

targeted high-risk villages aiming at complete population coverage for the prevention of Malaria. The National Rural Health Mission, Assam is the implementing agency of the GoI programme.

The Director of Health Services (DHS), Assam procured 7,91,556 LLINs (Size: Length 180cm x Width 190cm x Height 150cm) at an expenditure of ₹30 crore during 2014-15 from an authorised distributor¹⁷ registered with Central Insecticide Board (CIB). The rate of LLIN was ₹379 per unit including all taxes and transportation cost up-to the district headquarters for all the 27 districts of Assam, included 60,500 LLINs worth ₹2.29 crore for the four districts¹⁸ located within the BTC jurisdiction.

In addition to the above procurement, different departments of BTC procured an additional 4,08,488 LLINs valued at ₹47.17 crore during 2014-15 without any assessment of requirement to justify the need of additional quantity in BTC area. These 4,08,488 LLINs were procured at different rates varying from ₹500 to ₹1,250 per LLIN¹⁹ at an extra expenditure of ₹31.69 crore, as detailed in **Table- 4.1**.

Table 4.1: Expenditure by different departments on LLIN

Name of the department	Specification of the LLIN procured	Total quantity procured during the year 2014-15 (number)	Rate paid per LLIN (in ₹)	Rate paid by DHS Assam (in ₹)	Total procurement cost of the LLIN (in ₹)	Total @ of ₹379/-	Difference (in ₹)	Fund under which procurement made	Purpose of procurement
LR&DM Department, BTC	Best quality (Size 190cm X 130cm or 180cm X 160cm)	19,843	500	379	99,21,500	75,20,497	24,01,003	State Plan for 2014-15	Relief and rehabilitation of riot affected families of 2012
DHS, BTC	Best quality (Size 190cm X 180cm X 150cm)	33,645	535	379	1,80,00,075	1,27,51,455	52,48,620	Plan fund under VBDCP for 2014-15	Implementation of Vector Borne Disease Control Programme (VBDCP)
P&RD Department, BTC	Best quality: Size 6ft X 4.5ft X 5.5ft. (180cm X 135cm X 165cm)	3,55,000	1250	379	44,37,50,000	13,45,45,000	30,92,05,000	AOP for 2014-15 and FA for PRIs	For distribution to the BPL families
Total		4,08,488			47,16,71,575	15,48,16,952	31,68,54,623		

Source: Departmental Records.

The said LLINs were procured from the local suppliers at a higher rate (₹500 to ₹1,250 per LLIN) than the approved rate of ₹379 per LLIN of DHS, Assam. Further, availability of CIB registration certificate or any other certificate of testing of the LLIN with the suppliers was not ascertained. This was due to non-existence of uniform purchase policy, co-ordination among the departments of BTC and non-exploration of market/ manufacturers' rates, prior to approval of rates.

Within the BTC establishment, the P&RD Department procured LLINs (180cm x 135cm x 165cm) at the rate of ₹1,250 each whereas LR&DM Department procured bigger sized LLINs (190cm x 130cm x 160cm) at the rate of ₹500 each and the DHS BTC procured at the rate of ₹535 each. Leaving aside the approved rate (₹379) of

¹⁷ M/s Health Circle Pvt. Ltd.

¹⁸ Kokrajhar, Udalguri, Chirang and Baska.

¹⁹ Either on the basis of previous years' approved rate or at the lowest rate offered against quotations invited by the respective departments of BTC.

DHS, Assam, LR&DM Department of BTC itself procured LLIN at the rate of ₹500 each, whereas, the P&RD Department of BTC procured LLIN of same specification of best quality with smaller size²⁰ at the rate of ₹1,250 each. Thus, the P&RD Department allowed extra rate of ₹750 (₹1,250– ₹500) per LLIN to the supplier within BTC establishment. Consequently, P&RD Department incurred an extra expenditure of ₹26.63 crore²¹ towards procurement of 3,55,000 LLINs due to allowing extra rate of ₹750 per LLIN. Further DHS, BTC incurred extra expenditure of ₹11.78 lakh²² in comparison with purchase made by the LR&DM Department.

It was also noted that 3,55,000 LLINs of the brand ‘Balaajie Packaging’ were procured from the suppliers at the rate of ₹1,250 per LLIN while the manufacturer’s selling price was ₹255 per LLIN²³. While comparing the rate of LLIN procured by the P&RD Department with the rate of the manufacturer (M/s Balaajie Packaging), it would be evident that the rate of ₹1,250 per LLIN allowed to the supplier was abnormally higher than the manufacturer’s rate of ₹255 per LLIN of the same specification.

Thus, in absence of coordination between departments of BTC, the P&RD Department did not negotiate with the supplier for reasonable price (₹500 per LLIN) offered to LR&DM Department which resulted in an extra expenditure of ₹26.63 crore towards procurement of 3,55,000 LLINs.

On this being pointed out, the Joint Secretary, P&RD, BTC stated (October 2017) that the LLINs were procured on the basis of the lowest quoted rates approved by the BTC as per proposal of the Chief of BTC. It was also stated that P&RD Department was neither instructed to consider the approved rates of DHS, Assam nor the approved rates of other departments of BTC were made available to P&RD Department. It was, however, assured that steps would be taken to implement year-wise uniform purchase policy by the departments of BTC in future.

The reply substantiates the fact that there was lack of co-ordination between the departments of BTC and absence of mechanism to explore prevalent market rate, which resulted in the extra expenditure of ₹31.69 crore.

4.2.2 Injudicious and irregular procurement of Spray Machines for distribution to the BPL families

Based on the request of Chief of BTC, a proposal for procurement of 1,02,548 Hymatic Napsak Spray Machines (16 Litre Capacity) out of the fund of 13th FC (32,583 Machines) and Annual Operational Plan (AOP) (69,965 Machines) for distribution to the BPL families of all Development Blocks under BTC was submitted by CHD, P&RD (19 May 2014 and 07 January 2015) to the Principal Secretary, BTC for approval. On receipt of approval, the CHD, P&RD invited quotations from the

²⁰ Size 180cm x 135cm x 165cm @ ₹1250 each and size 190cm x 180cm x 160cm @ ₹500 each.

²¹ ₹26,62,50,000 (35,5000 x ₹750).

²² (₹535-500) X 33,645=₹11,77,575.

²³ Furnished in response to audit enquiry.

intending suppliers and the departmental purchase committee recommended the rate of ₹2,175 per spray machine (lowest quoted), which was approved by the BTC.

The CHD, P&RD procured 1,02,548 Hymatic Napsak Spray Machines from the lowest bidder at an expenditure of ₹22.30 crore²⁴. The machines were delivered (August 2014 and February 2015) to the Project Director (PD), DRDAs of four districts²⁵ for distribution to the beneficiaries and payments were made²⁶ during August 2014 to February 2015 to the Supplier.

Cross verification of rates of procurement with other departments of BTC in respect of the same item showed that the Executive Engineer (Agriculture), Kokrajhar Division procured the same spray machine at the rate of ₹2,125 each during November 2014.

Thus, the rate of procurement of 1,02,548 spray machine by the CHD, P&RD was higher than the rate of procurement of sprayer machine during the same period by other departments. This indicates lack of co-ordination between the departments and laxity of the BTC authority which resulted in extra expenditure of ₹51.27 lakh²⁷. Had there been coordination between the departments, there would be uniformity in purchases and the benefits of comparative rate would have been received. In absence of sharing information about rates offered to Executive Engineer (Agriculture), the CHD, P&RD had purchased 1,02,548 Hymatic Napsak spray machines at the lowest quoted rate of ₹2,175 each without further negotiation with the supplier, resulting in extra expenditure of ₹51.27 lakh.

The Joint Secretary, P&RD, BTC stated in reply (November 2016) that the information regarding approved rates of other departments of BTC was not shared by the department concerned and as such consideration of approved rates of other departments did not arise. The reply substantiates the audit observation of lack of co-ordination between the departments of BTC.

4.2.3 Extra expenditure towards procurement of Blankets

Rule 114 of BTC Fund Rules, 2012 provides that bills in support of payment shall be accompanied by a certificate that the articles detailed in the voucher have been actually received and entered in the stock register, that their quantities are correct and their quality good, that the rates paid are not in excess of accepted or market rates.

The CHD, P&RD Department procured 67,867 blankets (7ft x 5ft Double size) during 2014-15 for distribution to the BPL families from different suppliers, at the rate of ₹1,400 per blanket from the fund of 13th FC and Annual Operational Plan (AOP) as detailed in **Table-4.2**.

²⁴ (1,02,548 X ₹2,175.00).

²⁵ (Kokrajhar, Baska, Chirang and Udalguri).

²⁶ ₹7.08 crore + ₹15.22 crore on 24-02-2015 and 26-08-2014 respectively.

²⁷ (₹2,175.00 – ₹2,125.00) X ₹1,02,548= ₹51,27,400.

Table-4.2: Payment for blankets

Name of fund under which procurement was made	Supply order No. and date	Name of supplier	Qty. procured (pieces)	Rate per blanket (In ₹)	Total amount paid (In ₹)
AOP for the year 2014-15	DPRD/BTC/(AOP)-2/2014/84 dtd.07.11.14	M.R. Enterprise	4,660	1400	65,24,000
	DPRD/BTC/(AOP)-2/2014/83 dtd.07.11.14	M/s. Rati Enterprise	8,505	1400	1,19,07,000
	DPRD/BTC/(AOP)-2/2014/82 dtd.07.11.14	M/s. Prakash Enterprise	1,435	1400	20,09,000
	DPRD/BTC/(AOP)-2/2014/85 dtd.07.11.14	M/s. Surjya Enterprise	1,000	1400	14,00,000
	DPRD/BTC/(AOP)-2/2014/81 dtd.07.11.14	Auto Furnico	7,370	1400	1,03,18,000
Under the award of 13th FC during 2014-15	DPRD/BTC/(13 th FC)-21/2014/44 dtd.11.12.14	M/s. M. Bramha Enterprise	44,897	1400	6,28,55,800
Total :			67,867	1400	9,50,13,800

Source: Departmental Records

The department allowed the rate of ₹1,400 per blanket to the supplier on the basis of the lowest quoted rate approved by the purchase committee of P&RD Department (17 October 2014).

On scrutiny of records²⁸, it was seen that the Central Purchase Board (CPB) found the rate quoted for the blanket²⁹ by different firms was higher in comparison with the prevalent market rate as collected by the Handloom & Textile Department of BTC and the rate of Assam Small Industries Development Corporation (ASIDC). The Board negotiated the price with the bidders and approved the rate of blanket at ₹680 per piece as shown in **Table-4.3**.

Table-4.3: Procurement of blankets by Land Revenue department

(In ₹)

Name of the item with specification	Market rate assessed by the Handloom & Textile Department, BTC (incl. VAT)	ASIDC's rate per blanket (incl. VAT)	Lowest quoted tender rate per blanket (incl. VAT)	Negotiated approved rate per blanket of Central Purchase Board, BTC (incl. VAT)
Blanket Double size (1.5 mtr. x 2.5 mtr.)	300 to 600	588	735	680

Source: Departmental Records

It was also noticed that during the same period, LR&DM Department and WPT&BC Department of BTC procured 43,063 and 22,059 blankets of same size at the rate of ₹680 per blanket for distribution to the riot affected families of 2012 and BPL families respectively. It was also observed that the purchase committee of P&RD department while recommending the rate did not specify the quality parameters of the blanket.

From the above, it is evident that prior to procurement of 67,867 blankets, the purchase committee neither assessed the market rate of the blanket nor assessed the rate at which the other departments of BTC procured the same. Thus, if there had been coordination between the departments or a central procurement system in the Council, the procurement procedure followed by one department would have been utilised by other

²⁸ Minutes of the Central Purchase Board (BTC) meeting held on 12 January 2015 and CS of quoted rates submitted in response to tender invited on 27 December 2014,

²⁹ Double size 1.5 mtr x 2.5 mtr. i.e., 5 feet x 8 feet approximate.

departments. P&RD department did not verify market rates and due to lack of coordination among the departments of BTC, CHD, P&RD department had incurred an extra expenditure to the tune of ₹4.89 crore³⁰. Audit also noticed that no records were maintained regarding distribution of blankets to beneficiaries.

The Joint Secretary, P&RD Department of BTC stated in reply (October 2017) that the blankets were procured as per recommendation of the BTC authority on the basis of lowest quoted rates. The fact, however, remains that extra expenditure of ₹4.89 crore was incurred due to lack of coordination among the departments of BTC and allowing of higher rate to the supplier over the available lower rates.

4.2.4 Extra expenditure towards procurement of tarpaulin

The Director, LR&DM Department of BTC invited tender for procurement of plastic tarpaulin³¹ on 27 December 2014 and submitted the Comparative Statement (CS) of offered rates for approval of rate of procurement of the tarpaulin. The Handloom & Textile Department of BTC collected the prevalent market rate of plastic tarpaulin of the same size and specification as per directions of the Central Purchase Board (CPB).

The Board found³² (12 January 2015) that the rate quoted for plastic tarpaulin by different firms were higher in comparison to the prevalent market rate. As such, Board negotiated the price with the bidders and approved the rate of tarpaulin at ₹1,500 per piece. The details of CS are shown in **Table-4.4**.

Table 4.4: Comparison of rate of tarpaulin

(In ₹)

Name of the item with specification	Market rate assessed by the Handloom & Textile Department, BTC (incl. VAT)	Lowest quoted rate per tarpaulin (incl. VAT)	Negotiated approved rate per tarpaulin of Central Purchase Board, BTC (incl. VAT)
Tarpaulin (15ft. to 18ft.) General Best quality	500 to 550	2,890	1,500

Source: Departmental Records

The approved rate of ₹1,500 per tarpaulin was much higher than the market rate (maximum ₹550) as collected by the Handloom and Textile (H&T) Department of BTC. The Board, however, did not explain in the minutes, the reason for wide variation between the negotiated rate and prevailing rate as collected by H&T Department.

The Director, LR&DM Department of BTC procured 6,500 pieces of plastic tarpaulin³³ at the rate of ₹1,500 per piece during 2014-15 for distribution to the violence (December 2014) affected families under Sidli revenue circle of Chirang District.

Thus, the CPB allowed the suppliers undue financial benefit by way of approving higher rate than the available market rate. As a result, BTC incurred extra expenditure of ₹61.75 lakh³⁴.

³⁰ ₹(1,400-680) x 67,867

³¹ Size of 15 feet to 18 feet and specification of general best quality.

³² Minutes of the meeting held on 12 January 2015.

³³ Size of 15 feet to 18 feet and specification of general best quality.

³⁴ (₹1,500.00 – ₹550.00) x 6,500.

Further, department had not maintained records of distribution of tarpaulin to beneficiaries. In absence of records, the utilisation of this purchase could not be verified.

The Secretary, LR&DM, BTC stated in reply (October 2017), that the quality of tarpaulin whose market rate was collected and produced by the H&T Department to CPB was found to be not useable and therefore better quality of tarpaulin was approved.

The reply appears to be an afterthought, since the reasons for not abiding by the market rate of ₹550 should have been explained as part of the purchase proceedings and approvals taken accordingly.

4.2.5 Extra expenditure on procurement of surgical items

As per the Consumer Goods (Mandatory Printing of cost of production and maximum retail price) Act, 2014, it is mandatory for the manufacturer to print cost of production and maximum retail price, so that the consumer could not get overcharged by the agents/ dealers. Charging more than MRP is a punishable offence and can even lead to cancellation of licence of supplier.

DHS, BTC procured 7,100 rolls of absorbent cotton and 4,71,910 Disposable syringes³⁵ during December 2014 to January 2015 at a total expenditure of ₹95.44 lakh for use in health institutions³⁶ with due sanctions from BTC. However, the brand name of the product and manufacturer's identity was not indicated in any record (supply order, delivery challan, bill, stock register). The procurement price was indicated to be based on the rate approved by the Purchase Board of Health and Family Welfare Department of BTC in their meeting held on 14 August 2014.

The Purchase Board of the different departments of BTC, normally approve the rates for procurement of articles as per lowest quoted price offered by the supplier in response to tender invited. But in the instant case, it was noticed that the Board resolved to approve the previous rate³⁷. The reason for such resolution was not spelt out in the minutes.

Cross verification of rates of items during the period of audit (August to November 2016) however, showed that the rates allowed to the suppliers were much higher as compared to the Maximum Retail Price (MRP). The rates allowed were found to be higher by 83 to 196 *per cent* than the prevailing maximum retail price of the items. As such, there was feasibility of procurement of the articles at lesser cost than the actual procurement cost. Thus, procurement at higher rates resulted in avoidable extra expenditure to the tune of ₹49.16 lakh, as detailed in **Table-4.5**.

³⁵ (2ml: 1,41,726 syringes; 5ml: 2,30,026 syringes and 10ml: 1,00,158 syringes).

³⁶ Civil Hospitals, Community Health Centres and Health Institutions within BTAD.

³⁷ Applicable in the case of procurement of hospital machineries, equipment, surgical and other hospital goods as detailed in Annexure III to the minutes of meeting held on 14 August 2014.

Table 4.5: Excess expenditure on surgical items

							(In ₹)	
Sl. No.	Supply order No. and date	Name of the Items	Quantity procured	Rate allowed per unit	MRP per unit	Excess in rates per unit	Excess expenditure	
1	2	3	4	5	6	7 (5-6)	8 (4 x 7)	9
01	DHS/BTC/ Surgical- 25/ 14- 15/80 dtd. 219/2013/ Nonon- salary/	Absorbent cotton 500gr Roll	5,000	550.00	300.00	250.00	12,50,000.00	83
02		Disposable Syringe 2 ml	1,21,726	13.34	4.50	8.84	107,60,57.84	196
03		Disposable Syringe 5 ml	1,50,026	10.64	5.00	5.64	8,46,146.64	113
04		Disposable Syringe 10 ml	90,003	12.90	7.00	5.90	5,31,017.70	84
05		Absorbent cotton 500gr Roll	2,100	550.00	300.00	250.00	5,25,000.00	83
06		Disposable Syringe 2 ml	20,000	13.34	4.50	8.84	1,76,800.00	196
07		Disposable Syringe 5 ml	80,000	10.64	5.00	5.64	45,1,200.00	113
08		Disposable Syringe 10 ml	10,155	12.90	7.00	5.90	59,914.50	84
Total		Absorbent cotton 500gr Roll	7,100	550.00	300.00	250.00	17,75,000.00	
		Disposable Syringe 2 ml	1,41,726	13.34	4.50	8.84	12,52,857.84	
		Disposable Syringe 5 ml	2,30,026	10.64	5.00	5.64	12,97,346.64	
		Disposable Syringe 10 ml	1,00,158	12.90	7.00	5.90	5,90,932.20	
Grand Total		Disposable Syringe	4,71,910				49,16,136.68	--
		Absorbent cotton	7,100					

Source: Departmental Records

BTC stated in reply (October 2017) that the items were procured at the Assam Government Marketing Corporation (AGMC) rates as the rates were accepted by the purchase board. The reply was not acceptable as the rates allowed were much higher than the MRP of the respective items, which resulted in excess expenditure of ₹49.16 lakh.

4.3 Other observations

4.3.1 Blockage of funds due to unspent Scheme funds

Test-check of records and information furnished showed that ₹2.82 crore under different schemes (other than State Plan) remained unutilised from the year 2012-13. Such retention of the scheme funds without utilisation resulted not only in blockage of fund, but benefits of these schemes remained unattained during the last four years. The details of unspent funds are detailed in *Appendix-II*.

BTC, while accepting the observation stated (October 2017) that the funds of National Maternity Benefit Scheme (NMBS) of ₹53.20 lakh would be refunded to the GoA and the fund of Indira Gandhi National Old Age Pension Scheme (IGNOAPS) of ₹1.79 crore would be disbursed to the beneficiaries. However, reasons for non-utilisation of the balances ₹0.53 crore were not furnished. Further, status of refund or disbursement had not been intimated (October 2020).

4.3.2 Excess Expenditure on procurement of Pre-School Education Kits

Directorate of Social Welfare, BTC, Kokrajhar, submitted proposals from time to time to the GoA for sanction of funds for providing Pre-school Education (PSE) kits to 13,439 full-fledged Anganwadi Centres (AWCs) and 446 Mini AWCs under BTAD areas. The proposals consisted of procurement of kits comprising nine³⁸ and eight³⁹

³⁸ 1. Colour pencil, 2. Nail cutter, 3. Lead pencil, 4. Pencil sharpener, 5. Pencil eraser, 6. Drawing book, 7. Note book, 8. National flag and 9. Scale (plastic).

³⁹ 1. Colour pencil, 2. Nail cutter, 3. Lead pencil, 4. Pencil sharpener, 5. Pencil eraser, 6. Drawing book, 7. Note book and 8. Scale (plastic).

items for full-fledged AWCs and mini AWCs respectively as per rates approved by Government of Assam. The prescribed rate of PSE kits of ₹1,000 for full-fledged AWCs and ₹250 for mini AWCs inclusive of VAT (five *per cent*) and Administrative Charges (two *per cent*). In turn, the GoA, Social Welfare Department sanctioned funds towards procurement and distribution of PSE kits.

Test-check of records showed that, the Joint Secretary, BTC issued supply order (August 2013) to the three local suppliers and the rate was inclusive of five *per cent* VAT. The suppliers supplied the PSE kits and BTC incurred an expenditure of ₹71.72 lakh towards procurement of 13,439 PSE kits for full AWCs at the rate of ₹1,000 per kit and 446 PSE kits for mini AWCs at the rate of ₹250 per kit from different suppliers. In addition to the payment of ₹1,000 and ₹250 per kit, the suppliers were allowed five *per cent* VAT, and two *per cent* Administrative Charges in case of AGMC only. Thus, due to negligence on the part of Social Welfare Department, the suppliers were paid VAT at the rate of five *per cent* in addition to the approved rate which was inclusive of VAT. This resulted in overpayment of ₹6.78 lakh⁴⁰ to suppliers beyond the approved rate.

On this being pointed out, Joint Director, Social Welfare Department, BTC assured (December 2018) that necessary steps would be taken in consultation with the BTC authority.

4.4 Conclusion

The audit of accounts of BTC for 2014-15 disclosed that:

- i. System of Governance appears lacking as evidenced by numerous control failures listed in paragraph above, including issue of supply orders based solely on unsolicited request by the suppliers, and/ or without call of tender.
- ii. Compliance with financial rules and orders in the Council was weak which resulted in various irregularities as pointed out in preceding paragraphs of this Report.
- iii. There was absence of a well-defined purchase policy, as also lack of coordination amongst the departments within BTC due to which, the rates of procurement of the same items varied from department to department and BTC had to incur extra expenditure, as mentioned in Paragraphs 4.2.1, 4.2.2, 4.2.3 and 4.2.4.

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

4.5 Recommendations

- ✓ *Council may clearly define objectives and activities to be taken up under various schemes /programme including Chief Discretionary grants and ensure proper documentation of all relevant records.*

⁴⁰ Full AWCs 13,439 @ ₹1000 x 5% + Mini AWCs 446 @ ₹250 x 5% = ₹6.78 lakh


- ✓ Council may ensure that procurement of materials is made as per Annual Action Plan of the Council following all the codal provisions for procurement.
- ✓ Council may devise a system for purchase of items of common requirement through a Central Purchase Committee. A charter that clearly prescribes the Central Purchase Committee's role and responsibilities, composition, structure, authority, processes and procedures for finalising such purchases may be drawn up.
- ✓ Council is advised that before implementation of beneficiary oriented programmes, prior selection of beneficiaries is made ensuring proper documentation and then necessary tenders/ supply orders are issued. Beneficiary wise proper distribution records should also be maintained and be available for verification. Council may review all unspent balances of State Government Grants for Schemes/ Programmes and take action to refund them/ intimate the State Government Departments.
- ✓ Systems for strengthening internal controls and checks in the Council Departments and Subordinate offices may be put in place on priority.
- ✓ Council needs to take necessary steps to establish Internal Audit wing and also adopt internal control policies so that deficiencies in internal control system as pointed out in this Report are addressed.

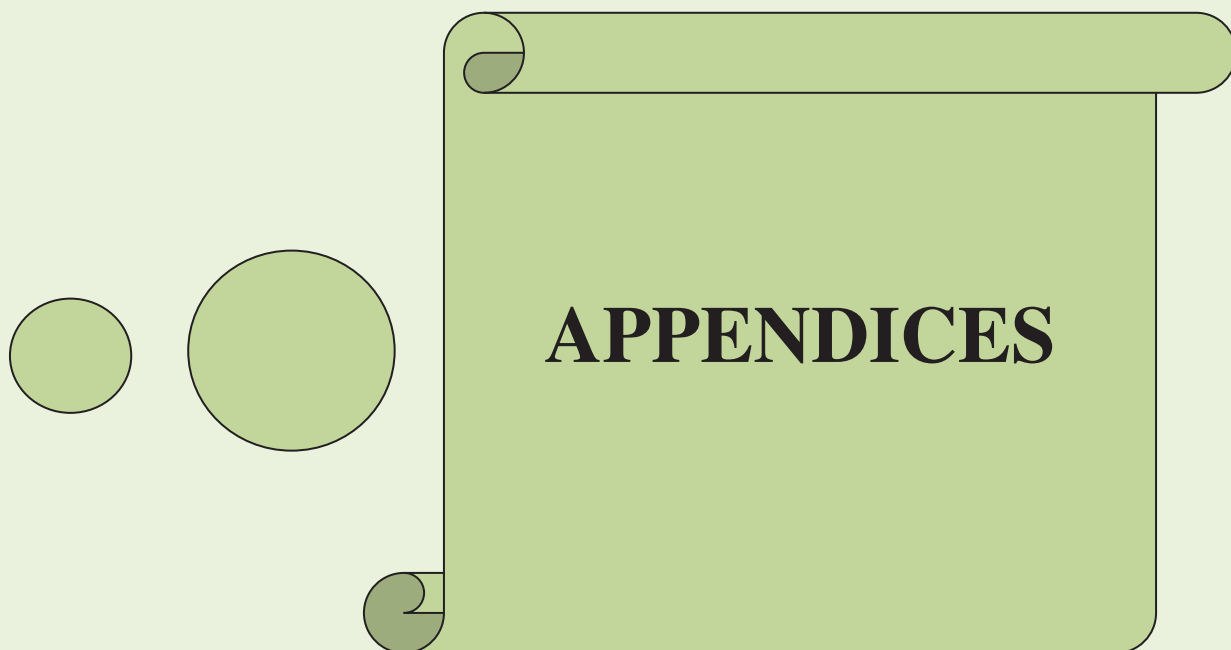
Guwahati
The 01 July 2022


(K. S. GOPINATH NARAYAN)
Principal Accountant General (Audit), Assam

Countersigned

New Delhi
The 20 July 2022


(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India



Appendix-I
(Para reference: 2.2)
Details of receipt and disbursement

(₹ in lakh)

Receipt		Part I District Fund	Expenditure	
2013-14	2014-15	A- Revenue Receipt and Expenditure	2013-14	2014-15
151.31	44.91	Agriculture		
1.20	0.13	Animal Husbandry & Veterinary		
1.03	3.65	Central Selection Board		
0.08	0	Cinema		
0.14	0.20	Co-operation		
10.72	8.51	Education		
0.01	0	FCS & CA		
10.54	12.82	Fisheries		
2309.36	2034.71	Forests		
15.28 ⁴¹	0.51 ⁴²	General Administration Department		
34.87	27.45	Guest House		
13.18 ⁴³	1.66 ⁴⁴	Industry/ITI		
0.10	0.05	Irrigation		
7.21	9.44	Labour & Employment		
394.23	487.17	Land & Land Revenue		
29.90	20.03	Legal Metrology		
413.24	543.43	Lottery		
150.64	150.91	Other General Economic Services/Markets& Fairs		
30.03	132.83	Public Works/ Roads & Bridges		
5.11	8.39	Sericulture		
0	0.48	Tourism		
0	16.18	Transport		
1271.41	76.87	Miscellaneous		
1976.57	2272.23	Receipt of funds for specific schemes/ programmes and grants from state government		
		WPT & BC (including BTC establishment)	5713.64	5616.03
6826.16	5852.56	Total A- Revenue Receipts and Expenditure	5,713.64	5,616.03
--	--	Revenue Surplus	1112.52	236.53
		B- Capital Receipts and Expenditure		
		Capital account		
		Debt		
		Recoveries of Loans & Advances		
		Total B- Capital Receipts and Expenditures		
		Deficit under Capital & Loans and Advances		
6826.16	5852.56	Total Receipts and Payment Part-1: District Fund	5,713.64	5,616.03
6826.16	5852.56	Total Part-I District Fund	6,826.16	5,852.56
		Part II Deposit Fund		
		C-Receipt and Expenditure under entrusted functions		
205389.79	225470.28	Funds received from the State Government		
		Agriculture	3784.50	4145.72
		Animal Husbandry & Vety. (including Dairy Devt)	2090.94	2221.58
		Art & Culture (Public Library) ⁴⁵	10883.60	162.41
		Art & Culture (Museum)	105.66	111.61
		Art & Culture (Cultural Affairs)	295.60	198.06

⁴¹ Vehicle auction.

⁴² Vehicle auction.

⁴³ Including ₹0.67 lakh for ITI.

⁴⁴ DI&CC: ₹0.60 lakh and ITI: ₹1.06 lakh.

⁴⁵ Including Library Building of Bodoland University.

Audit Report of Bodoland Territorial Council for the year ended 31 March 2015

Receipt		Part I District Fund	Expenditure	
		Cinema	55.00	20.00
		Lottery	21.97	10.00
		Co-operation	851.67	1057.07
		Economic & Statistics	237.40	244.87
		Education	83437.46	91522.03
		DIET	172.09	193.63
		Excise	313.98	296.83
		Fisheries	580.58	528.06
		Food & Civil Supplies	223.30	309.75
		Forest	6450.20	6974.47
		Handloom & Textile	1035.97	1099.82
		Health & Family Welfare	8890.97	9124.65
		Industries (including Cottage Industry)	845.51	991.93
		Information & Publicity	324.11	268.56
		Irrigation	24743.31	27663.63
		Labour & Employment	456.29	467.53
		Land & Land Revenue	5257.69	9022.47
		Other General Economics Service (Market& Fair)	259.99	250.00
		Panchayat and Rural Development	16058.03	17509.72
		Public Health Engineering	4189.02	4268.37
		Planning & Development	13.33	10.00
		Printing and Stationary	275.74	195.55
		Public Works (Building)	1052.41	949.61
		Public Works Department (R&B)	5735.91	6958.62
		Sericulture	1186.76	1266.43
		Social Welfare	7352.40	10330.13
		Soil Conservation	1035.39	1022.74
		Sports & Youth Welfare	755.83	756.01
		Tourism	473.16	511.42
		Town & Country Planning/Urban Development	1090.77	1604.89
		Transport Services (Road Transport)	505.96	596.84
		Water Resources	2148.60	2262.39
		Weight & Measures	88.98	83.86
		WPT&BC	5793.20	9742.74
		NLCPR	0.00	10486.89
		Chief Discretionary	5433.88	0.00
		General Administration Department	1440.94	0.00
		MCLAAD fund	918.90	0.00
		Refund	0.00	46129.19
		Total Expenditure out of the deposit fund	2,06,867.00	2,71,570.08
1477.21	46099.80	Deficit on Deposit fund		
206867.00	271570.08	Total C- Part-II Deposit Fund	2,06,867.00	2,71,570.08
212215.95	231322.84	Total Receipts and Expenditure under Part-I&II	2,12,580.64	2,77,186.11
		D- Opening Balance and Closing Balance		
74440.48 ⁴⁶	74075.79	Cash /Treasury (PLA)	74075.79	28212.52
286656.43	305398.63	Grand Total (A+B+C+D)	2,86,656.43	3,05,398.63

Source: Annual Accounts

⁴⁶ Corrected as detailed vide notes under Statement-1.

Appendix-II
(Reference: Para 4.3.1)
Unspent balances (Other than State plan)

(in ₹)

Name of the scheme	Year	Opening Balance	Reference	Receipt	Expenditure	Balance
P&RD (NSAP/IGNOAP)	2012-13	17260573	L/ No.13 P/51	0	0	17260573
	2013-14	17260573	L/ No.14 P/81	0	0	17260573
	2014-15	17260573	L/ No.17 P/71	677,115*	0	17937688
	2015-16	17937688	L/ No.18 P/4	0	0	17937688
	2016-17 (till date)	17937688	L/ No.2 P/61	0	0	1,79,37,688
	*Refund amount by PD, DRDA, Chirang under NSAP vide ladger No. 12 (2011-12) P/308					
Agril (Unspent/Plan fund)	2012-13	284225	L/ No. 13 p/81	0	0	284225
	2013-14	284225	L/ No. 14 p/108	0	0	284225
	2014-15	284225	L/ No. 17 p/92	0	0	284225
	2015-16	284225	Refund Ledger p/2	0	0	284225
	2016-17 (till date)	284225	Refund Ledger p/2	0	0	2,84,225
NSAP (NMBS in BTC area)	2012-13	10020000	L/No. 13, P/89	0	4700000	5320000
	2013-14	5320000	L/No. 14, P/114	0	0	5320000
	2014-15	5320000	L/No. 17, P/96	0	0	5320000
	2015-16	5320000	L/No. 18, P/59	0	0	5320000
	2016-17 (till date)	5320000	L/No2, P/81	0	0	53,20,000
Assam Sarbashiksha (FTB)	2012-13	0	L/No. 13 P/216	40000	0	40000
	2013-14	40000	L/No. 14 p/237	60000	0	100000
	2014-15	100000	L/No. 17 p/112	0	0	100000
	2015-16	100000	L/No. 18 p/81	0	0	100000
	2016-17 (till date)	100000	L/No. 6 p/21	0	0	1,00,000
Distribution of free Text Book	2012-13	30000	L/No. 13 P/214	0	0	30000
	2013-14	30000	L/No. 14 P/208	0	0	30000
	2014-15	30000	L/No. 17 P/135	0	0	30000
	2015-16	30000	L/No. 18 p/96	0	0	30000
	2016-17 (till date)	30000	L/No. 6 p/21	0	0	30,000
SCA to TSP (Forest)	2012-13	4497353	L/No. 13 P/42	0	0	4497353
	2013-14	4497353	L/No. 14 P/108	0	0	4497353
	2014-15	4497353	L/No. 17 P/151	0	0	4497353
	2015-16	4497353	L/No. 18 P/108	0	0	4497353
	2016-17 (till date)	4497353	L/No. 5 P/41	0	0	44,97,353

Total of the 7 schemes/ fund (₹1,79,37,688 + ₹2,84,225 + ₹53,20,000 + ₹2,90,997 + ₹1,00,000 + ₹30,000 + ₹44,97,353) = ₹2,81,69,266.00

Source: Departmental Records.

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