सत्यमेव जयते

Report of the Comptroller and Auditor General of India

For the year ended 31 March 2015

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 2015

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 2014-15.

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 2014-15.

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

1. Maintenance of Accounts and Audit arrangements

The Council's Accounts for 2014-15 were submitted for audit to the Accountant General after **a delay of more than two years**.

Recommendation

Council may adhere to prescribed timelines in submission of Annual Accounts.

Internal Control

An evaluation of internal controls in the Council revealed weak internal control mechanism as evident from persistent irregularities like discrepancy in cash balance as per Annual Accounts, retention of heavy cash balance, delay in depositing the Council's revenue, 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

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

Internal Audit Wing may observe due diligence at their part to ensure compliance to Rules and Regulations in day-to-day affairs of the Council.

State Government may also monitor adherence to the conditions attached to sanctioning of Grants to Council.

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

2. Autonomous District Council Funds

The receipts of the Council showed an increasing trend and were ₹ 70.95 crore in 2014-15 with an increase of 30 *per cent* in comparison to the previous year.

(Paragraph 2.2)

The total revenue expenditure of GHADC decreased by 9 *per cent* from ₹ 65.34 crore in 2013-14 to ₹ 59.51 crore during 2014-15.

(Paragraph 2.2)

During 2014-15, the actual receipts and expenditure of the GHADC fell short of BEs by 44 and 45 *per cent* respectively.

(Paragraph 2.3)

Recommendations

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 and take appropriate steps regarding productive expenditure on activities and schemes.

3. Comments on Accounts

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

(Paragraph 3.2)

Council had neither prepared Capital budget nor booked 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 an overstatement of Revenue Expenditure by ₹ 18.95 crore.

(Paragraph 3.3)

Discrepancies in outstanding balances with respect to loans and advances to District Council Staff were noticed, as a result actual amount outstanding against staff could not be confirmed.

(Paragraph 3.4)

The Annual Accounts of GHADC were not prepared in conformity with the Forms of Accounts for the Autonomous District Councils prescribed by the Comptroller & Auditor General of India.

(Paragraph 3.5 & 3.6)

Recommendations

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

Council may reconcile the Closing balance of PLAs at Treasury with Cash Book, before compiling Annual Accounts;

Receipts and Expenditure should be correctly classified under Capital and Revenue categories as per Format of Accounts;

Council may reconcile discrepancies in recovery/ disbursement of loans and advances to District Council Staff; and

Council should follow the format of Annual Accounts prescribed by the Comptroller & Auditor General.

4. Compliance Audit Observations

The Council's officers had retained revenue for a period ranging between 34 and 762 days outside the PLA of the Council in contravention of Rule 17 of GHADC Fund Rules. Further, 18 Receipt Books of the Department of "Trading by Non-Tribal" were not deposited with the Cashier till March 2020 by the dealing hands in violation of Cash Book procedure and Rules. All these irregularities tantamount to temporary misappropriation of cash.

(Paragraph 4.1)

The Council Drawing Disbursing Officers paid full amount to Contractors without deducting VAT amounting to ₹ 0.37 crore, resulting in revenue loss to the Government.

(Paragraph 4.2)

Recommendations

Council may ensure timely remittance to the treasury to prevent risk of temporary misappropriation of Council funds due to prolonged retention/non-deposit of the collected revenue;

Cases of non-deduction of VAT on payment to contractors be reviewed and VAT recovered; and

Council may constitute a 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 of the Constitution provides for administration of specified tribal areas by constituting 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 of land, management of forest other than reserve forests, use of any canal or water courses for irrigation purposes, 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 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, trade, 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.

As per Section 2 of the Sixth Schedule there shall be a District Council for each autonomous district consisting of not more than 30 members, of whom not more than four members shall be nominated by the Governor and rest shall be elected on the basis of adult suffrage. There were 29 elected members in the Council and one member was nominated during 2014-15.

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.

1.3 Maintenance of Accounts and Audit Arrangements

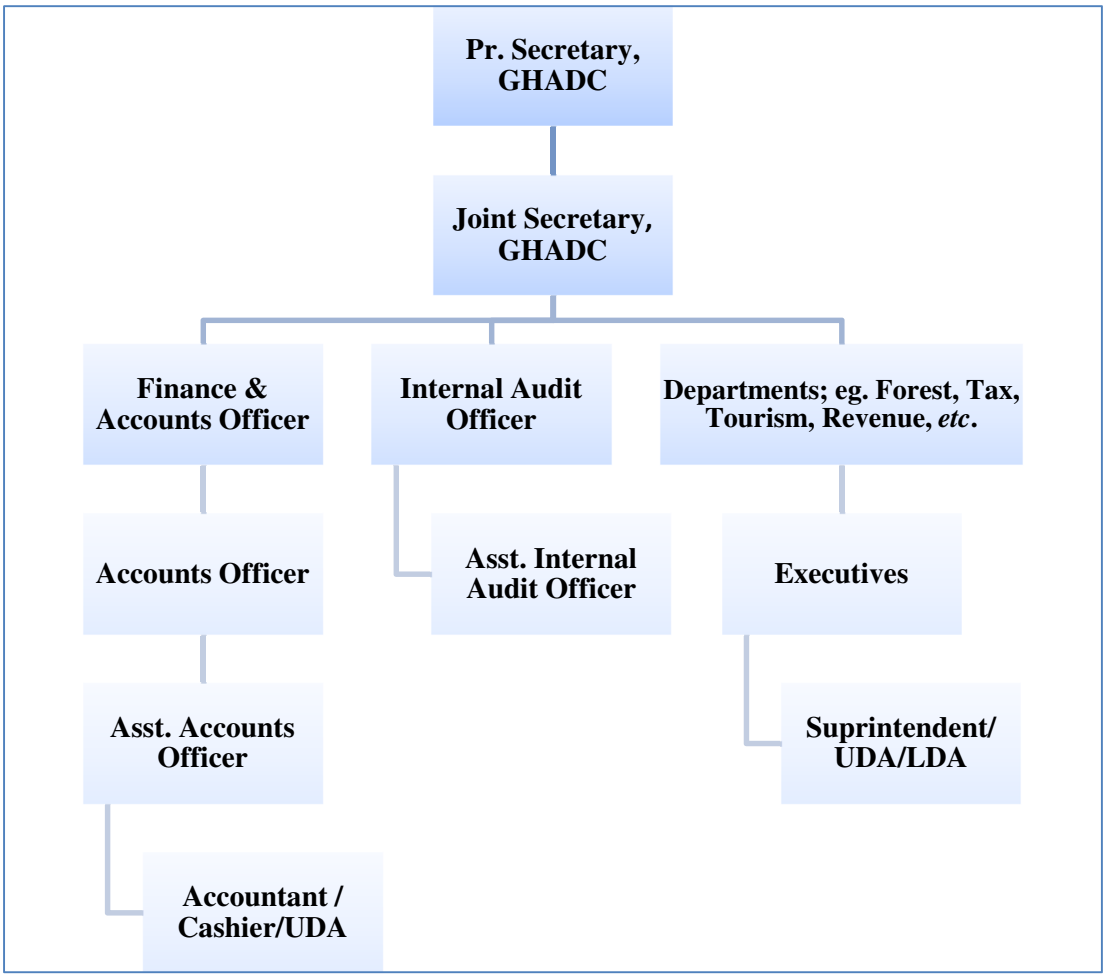
In pursuance of Paragraph 7 (3) of the Sixth Schedule to the Constitution, the form in which the accounts of the District Council are to be maintained, was prescribed by the Comptroller and Auditor General of India, with the approval of the President in April 1977.

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

1.4 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.

1.5 Delay in submission of Annual Accounts

Proper and accurate compilation of the financial information of the Council and its disclosure, in a manner that is standardised and understood by stakeholders, is central to the credibility of those charged with governance.

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 2014-15 were submitted to Accountant General in April 2018. **Despite having 16 staff in position in the Accounts department the Annual Accounts were submitted to Accountant General with a delay of over two years.** This led to a delay in conducting the audit of Annual Accounts with consequential delay in finalising the Audit Reports.

While accepting the delay in preparation of Annual Accounts, the Secretary, Executive Committee, GHADC stated (December 2021) that in near future, up-to-date Annual Accounts of the Council would be prepared and submitted to Audit.

State Government may impress upon Council to submit their Annual Accounts within the prescribed timeline.

Results of the audit are discussed in the succeeding Chapters.

1.6 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 with five staff in position during the year,** the Council had not taken steps to analyse or evaluate the efficiency of its internal control systems, which is evident from persistent irregularities noticed like delay in depositing the Council's revenue, failure to deduct VAT, *etc*.

Besides, it was also seen that there was:

- Absence of Office Procedure, Accounting, Budget and Internal Audit Manuals;
- Non-reconciliation of balances at Treasury and in Cash Book.
- Deficiencies in Cash management- Irregular and unauthorised retention of heavy cash balance and delayed deposit of revenue realised;
- Default in collection and remittances of statutory dues;

- Non-maintenance of Asset Register and absence of physical verification of assets;
- Non-maintenance of ledger accounts with respect to works.
- Non-adherence to utilisation of grants as per sanction orders.

While accepting the audit observation, the Secretary, Executive Committee, GHADC stated (December 2021) that absence of skilled and trained staff in Accounts and Audit Wing affected the smooth functioning of the Council. EC further assured that deficiencies in the internal control would be taken up seriously.

The Council may provide necessary training to its existing manpower so that the Internal Audit Wing becomes fully functional.

(b) Non-maintenance of Records

Under the Award of the Thirteen Finance Commission, the Civil Works Department of the Council was entrusted with the responsibility to construct assets like Cement Concrete (CC) footpath, retaining wall, Reinforced Cement Concrete (RCC) footbridge, slaughter shed, waiting shed, revenue collection shed, *etc.* at an aggregate cost of ₹ 18.95 crore. However, Asset Register was not maintained by the Council. Further, no record/register was available with the Council indicating details of work under execution. Non-maintenance of records is fraught with the risk of the Council losing information of its assets as well as the risk of creation of same assets through execution of fictitious work.

While accepting the audit observation, the Secretary, Executive Committee, GHADC stated (December 2021) that the Council would take steps to maintain Assets Register of every work of the Civil Department as far as possible.

Due to weak internal controls, the attempt on part of Audit to examine the Annual Accounts and transactions was constrained to that extent. Above failure in internal controls under Financial Management is fraught with risk 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.

1.7 Recommendations

i. *Council may adhere prescribed timelines in submission of Annual Accounts.*

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

iii. *Internal Audit Wing may observe due diligence at their part to ensure compliance to Rules and Regulations in day-to-day affairs of the Council.*

CHAPTER-II

Autonomous District Council Funds

Chapter-II

Autonomous District Council Funds

2.1 Introduction to District Fund

Sixth Schedule to the Constitution of India provides for a District Fund for each Autonomous District and a Regional Fund for each Autonomous Region 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. The District Fund of the Autonomous District Council is constituted under the provisions of Sub-Paragraph (I) of Paragraph 7 of the Sixth Schedule.

The ADC fund comprises receipts from its own resources, shared revenue and grants/ loans & advances from State/ Central governments. Broad classification is as discussed below:

A. District Fund

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

2.2 Receipts and Disbursement

The receipts and expenditure of GHADC for the year 2014-15 were as given in **Table 2.1**.

Table 2.1 **(₹ in crore)**

2013-14	Receipts	2014-15	2013-14	Disbursement	2014-15
	PART –I DISTRICT FUND				
	1. Revenue Receipts			**Disbursement**	
2.88	(i) Land revenue	3.06	6.02	(i) Land Revenue	6.50
0.45	(ii) Interest receipts	0.70	0.00	(ii) Interest payment	0.00
0.00	(iii) Public works	0.00	21.14	(iii) Public works	16.63
0.76	(iv) Forest	0.44	6.99	(iv) Forest	8.61

2013-14	Receipts	2014-15	2013-14	Disbursement	2014-15
0.00	(v) Taxes on vehicles	0.44	0.42	(v) Executive member	0.36
0.00	(vi) Stationery and Printing	0.00	0.55	(vi) Stationery and Printing	0.54
4.32	(vii) Taxes on income and expenditure	4.40	4.07	(vii) District Council	1.75
0.11	(viii)Other Administration Service	0.05	0.65	(viii) Other Administration Service	0.70
0.32	(ix) Public Health Sanitation	0.18	14.99	(ix) Secretariat General Services	17.38
0.03	(x) Other General Economic Services	1.28	0.66	(x) Pension & Retirement benefit	2.16
0.07	(xi) Fisheries	0.02	0.00	(xi) Art & Culture	0.00
34.00	(xii) Mines & Minerals	38.02	0.98	(xii) Road Transport Services	0.00
0.52	(xiii) Roads and Transport (Council Transport)	0.00	0.60	(xiii) Agriculture	0.57
0.03	(xiv) Rent received	0.00	0.10	(xiv) Relief on account of natural calamities	0.00
0.81	(xv) General Branch	0.00	1.73	(xv) General Economic services	2.16
8.93	(xvi) Grants-in-aid received from State and Special Grants	20.84	0.58	(xvi) Rural Development	0.31
0.60	(xvii) Transfer from 2nd to 1st PLA	0.80	5.13	(xvii) Transfer from 1st PLA to 2nd PLA and 2nd to 1st PLA	1.14
0.73	(xviii) Government Grant reimbursed from 1st PLA to 2nd PLA	0.70	0.73	(xviii) Government grants reimbursed	0.70
0.00	(xix) Tourism Department	0.02	0.00		
54.56	**Total Revenue Receipts**	**70.95**	**65.34**	**Total Revenue Expenditure**	**59.51**
10.78	***Revenue Deficit***	**-**	***Nil***	***Revenue Surplus***	***11.44***
-	**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**	
0.37	(i) Recovery of loans and advances	0.57	0.00	Repayment of loan received from Cotton growers	0.00
0.00	(ii) Other sources	0.00	1.45	Disbursement of loans and advances	0.37
54.93	**Total of Part-I District Fund**	**71.52**	**66.79**	**Total of Part –I District Fund**	**59.88**
		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**
54.93	**Total Receipt**	**71.52**	**66.79**	**Total Disbursement**	**59.88**
13.09	Opening Balance	1.23	1.23	Closing Balance[1]	12.87
68.02	**GRAND TOTAL**	**72.75**	**68.02**	**GRAND TOTAL**	**72.75**

Source: Annual Accounts of the GHADC.

[1] For 2014-15: Cash: Nil + 1st PLA: ₹ 3.72 crore + 2nd PLA: ₹ 9.15 crore= ₹ 12.87 crore.

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 occur. 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 ₹ 1.14 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 that inter-PLA transfers, in case of own receipts and grants received from the State/ GoI can only be recorded as fresh receipts, if the amount received from various sources, is deposited into the respective PLAs without entering the transactions in Cash Book.

Resources

GHADC collected its revenue through:

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

During 2014-15, GHADC generated ₹ 10.59 crore (15 *per cent*) from its own sources and taxes[2], received ₹ 38.02 crore as share of taxes from the State Government[3] (53 *per cent*), ₹ 20.84 crore (29 *per cent*) as Grants-in-Aid from GoM (through the District Council Affairs Department), and ₹ 0.57 crore (one *per cent*) as recovery of loans and advances. As such, GHADC share of royalty and Grants-in-Aid constitutes 82 *per cent* of its receipts. The over reliance on share of royalty and Grants-in-Aid indicates the financial vulnerability of the GHADC, as any disruption in revenue flow from these sources would affect the functioning of the Council.

Availability of funds and expenditure

The revenue receipts and revenue expenditure of GHADC during 2014-15 are analysed below.

[2] **Revenue from own source and taxes:₹ 10.59 crore** {(i) Taxes on income and expenditure ₹ 4.40 crore; (ii) Land revenue ₹ 3.06 crore; (iii) Forest ₹ 0.44 crore; (iv) Other General Economic Services ₹ 1.28 crore; (v) Interest receipts ₹ 0.70 crore; (vi) Taxes on vehicles ₹ 0.44 crore; (vii) Public Health Sanitation ₹ 0.18 crore; (viii) Other Administration Service ₹ 0.05 crore; (ix) Fisheries ₹ 0.02 crore; (x) Tourism ₹ 0.02 crore}.

[3] **Share of taxes: (i) Mines & Minerals: ₹ 38.02 crore.**

Revenue receipts

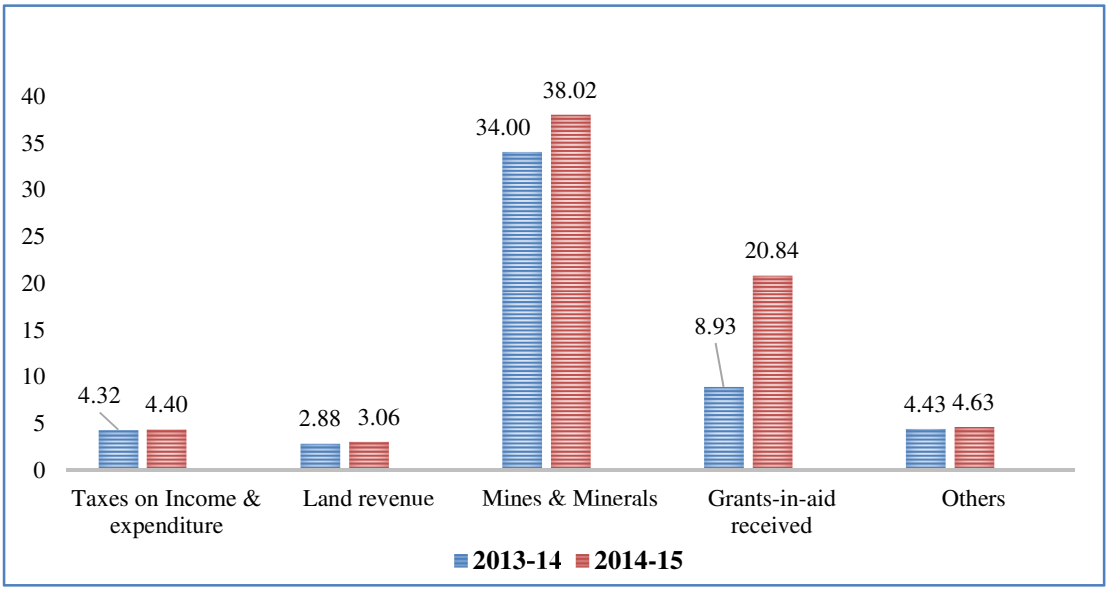
Table 2.2 and **Chart 2.1** summarises the revenue receipts of the GHADC during 2014-15.

Table 2.2: Summarised position of revenue receipts for the year 2014-15 (₹ in crore)

Head	2013-14	2014-15 (percentage to total revenue)
Taxes on Income & expenditure	4.32	4.40 (6)
Land revenue	2.88	3.06 (4)
Mines & Minerals	34.00	38.02 (54)
Grants-in-aid received	8.93	20.84 (29)
Others	4.43	4.63 (7)
Total	**54.56**	**70.95 (100)**

Source: Annual Accounts of GHADC.

Chart 2.1: Composition of Aggregate Receipts (₹ in crore)



Source: Annual Accounts of GHADC.

- The total revenue receipts of the GHADC increased by 30 *per cent* from ₹ 54.56 crore in 2013-14 to ₹ 70.95 crore during 2014-15. Analysis revealed that the increase in revenue receipt of GHADC during 2014-15 was primarily due to increase of 133 *per cent* in the share of Grants-in-Aid received from the State Government from ₹ 8.93 crore in 2013-14 to ₹ 20.84 crore in 2014-15 and increase of 12 *per cent* in share of Mines and Minerals from State Government, from ₹ 34.00 crore in 2013-14 to ₹ 38.02 crore in 2014-15.
- During 2014-15, the share of royalty on Mines & Minerals (54 *per cent*) and Grants-in-Aid (29 *per cent*) constituted 83 *per cent* of the total revenue receipts of the GHADC.

Revenue expenditure

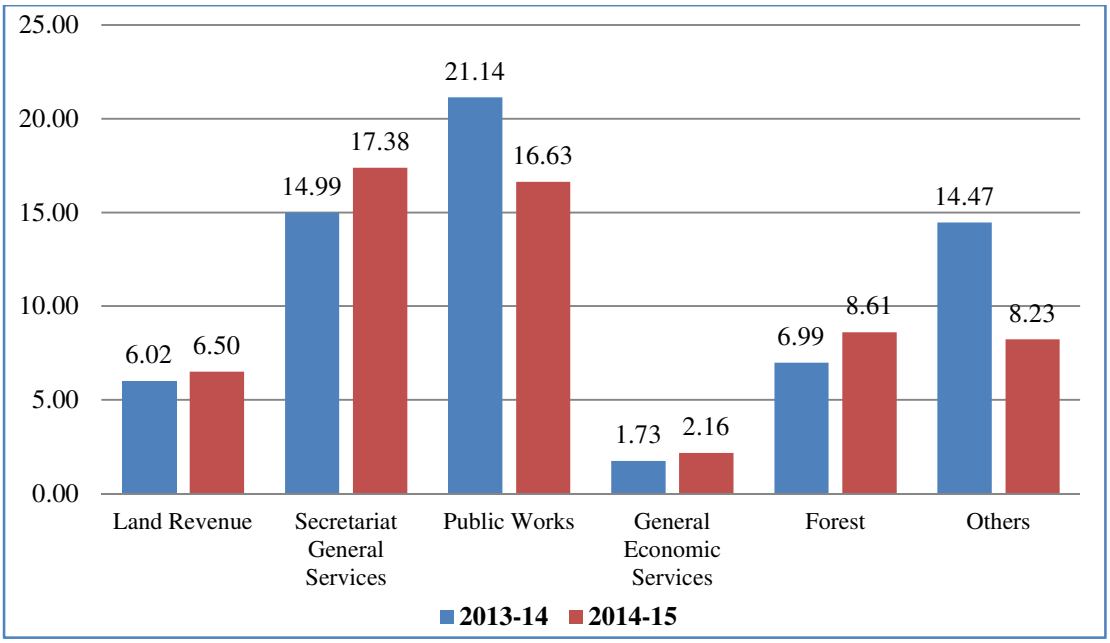
Table 2.3 and **Chart 2.2** summarises the revenue expenditure of the GHADC during 2014-15.

Table 2.3: Summarised position of revenue expenditure for the year 2014-15 (₹ in crore)

Head	2013-14	2014-15 (percentage to total expenditure)
Land Revenue	6.02	6.50 (11)
Secretariat General Services	14.99	17.38 (29)
Public works	21.14	16.63 (28)
General Economic Services	1.73	2.16 (4)
Forest	6.99	8.61 (14)
Others	14.47	8.23 (14)
Total	**65.34**	**59.51 (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 decreased by 9 *per cent* from ₹ 65.34 crore in 2013-14 to ₹ 59.51 crore during 2014-15. The decrease in revenue expenditure during 2014-15 was primarily due to decrease in expenditure under Others (43 *per cent*) and Public Works (21 *per cent*).
- During 2014-15, Land Revenue (11 *per cent*), Secretariat General Services (29 *per cent*), Public Works (28 *per cent*), General Economic Services (4 *per cent*) and Forest (14 *per cent*) together accounted for 86 *per cent* of the revenue expenditure.
- During 2014-15, expenditure on salary/ pay/pension amounting to ₹ 22.80 crore constitutes 38 *per cent* of total expenditure of the Council.

2.3 Substantial variation between Budget Estimates and Actuals

Scrutiny of budget estimates for the year 2014-15 *vis-à-vis* actual receipt and expenditure revealed significant variations between budget estimates and actual figures of receipts and expenditure as detailed in **Table 2.4**:

Table 2.4: Budget estimates and actual for the year 2014-15 (₹ in crore)

Particulars	Budget Estimates	Actual	Details of Excess (+) / Shortfall (-)	
Receipt	126.12	70.95	(-) 55.17	(-) 44
Expenditure	108.26	59.51	(-) 48.75	(-) 45

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

During 2014-15, the actual receipts and expenditure of the GHADC fell short of BEs by 44 and 45 *per cent* respectively.

The details of some of the Heads under which significant variations were noticed between the actual and budget estimates figures of receipts and expenditure during 2014-15 are as given in **Table 2.5**:

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

(₹ in crore)

Sl. No.	Major Heads	2014-15		
		Budget Estimates	Actual	Shortfall (-) /Excess (+) as compared to BEs (*per cent*)
Receipts				
1.	Grants-in-aid	63.50	20.84	-42.66 (67)
2.	Taxation	4.89	4.40	-0.49 (10)
3.	Land Revenue	5.57	3.06	-2.51(45)
4.	Forest	51.15	0.44	-50.71 (99)
Expenditure				
1.	Land Revenue	11.45	6.50	-4.95(43)
2.	Forest	6.92	8.61	+1.69 (24)
3.	Public Works	27.00	16.63	-10.37 (38)
4.	Rural development	4.32	0.31	-4.01 (93)
5.	General administration	9.00	3.96	-5.04(56)
6.	Water works	4.59	2.02	-2.57(56)
7.	Tourism	9.40	5.39	-4.01(43)

Source: Annual Accounts of GHADC.

During the year variation between the Budget Estimates and actual receipts was between 10 and 99 *per cent*. Similarly, variation between BEs and actuals at expenditure side was 24 and 93 *per cent*. This indicated that the GHADC had prepared the Budget Estimates without proper assessment of actual position.

While accepting the audit observation, the Secretary, Executive Committee, GHADC stated (December 2021) that the Council had taken special note of difference between the budget estimates and actuals during 2014-15. The concerned Departments had noted to rectify it in future.

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

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.

2.4 Delay in submission of Utilisation Certificates (UCs)

As per Rule 212 of GFR, 2005, a certificate of actual utilisation of the grants received for the purpose for which it was sanctioned, should be insisted upon in the order sanctioning the Grants-in-aid. Accordingly, order sanctioning grants made it mandatory to furnish UCs within the stipulated time frame. The purpose for which the Grants-in-Aid were utilised can be confirmed only on receipt of UCs which would safeguard against diversion of funds for other purposes.

At the end of March 2015, UCs involving ₹ 68.48 lakh were not submitted by the Council to the State against the Grant-in-Aid pertaining to previous years. District Council Affairs Department had failed to monitor progress in development activities for which GIA was sanctioned and did not ensure adherence to the conditions attached to sanctioning of Grants to Council.

Council may ensure timely submission of utilisation certificate to the State Government with respect to Grants-in-Aid received in conformity with actual utilisation for the purpose it was disbursed. District Council Affair Department may also monitor strict adherence to the orders sanctioning grants.

2.5 Conclusion

Variations between the BEs and actual receipts and expenditure during 2014-15 indicated that the GHADC had prepared BEs without taking actual position into consideration.

Budgetary assumptions of the Council were not realistic, budget estimates were off the mark and control over the execution and monitoring of budget was inadequate.

2.6 Recommendations

i. *The Council may need to identify and implement internal cost-saving measures - while not compromising on its core functions.*

ii. *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*

iii. *The Council may undertake detailed budgetary analysis and reviews to identify and take appropriate steps regarding productive expenditure on activities and schemes.*

iv. ***District Council Affair Department may also monitor strict adherence to the orders sanctioning grants.***

CHAPTER-III

Comments on Accounts

Chapter-III

Comments on Accounts

3.1 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 2014-15 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

3.2 Personal Ledger Account

GHADC had been maintaining two Personal Ledger Accounts (PLAs) with the Tura Treasury – one for the GHADC's own revenue (1st PLA) 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 2014-15. Details of differences as per 'Plus and Minus Memorandum[4]' of the Tura Treasury *vis-à-vis* the Annual Accounts of the GHADC as shown in **Table 3.2**.

[4] 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 1st	PLA 2nd	PLA 1st	PLA 2nd	PLA 1st	PLA 2nd
2014-15	61.25	913.48	372.02	914.98	310.77	1.50

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 differences of ₹ 310.77 lakh and ₹ 1.50 lakh during 2014-15 in closing balances computed in two sets of documents. GHADC had not reconciled these differences before finalising the Accounts.

While accepting the audit observation, the Secretary, Executive Committee, GHADC stated (December 2021) that the Cashiers of the 1st PLA and 2nd PLA are collecting the discrepancies in cash balances for the year 2014-15 to reconcile balances as per "Plus and Minus Memorandum" at Tura Treasury *vis-a-vis* the Annual Accounts of GHADC.

3.3 Understatement 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 2014-15 did not contain any object head wise details, distinction between Capital and Revenue, Plan and Non-plan, *etc*. 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 ₹ 18.95 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 2014-15

Sl. No.	Description of Capital Works undertaken	No. of Contractors	No. of works	Expenditure incurred and payments made (₹ in crore)
1.	Construction of dustbin, Retaining Wall, RCC Ringwell, Spring Tapped Chamber, Slaughter Shed, Waiting Shed, CC Footpath, Revenue Collection Shed, RCC Footbridge, Washing Platform, Tube-well, Barbed Wire Fencing, Slab culverts, *etc*.	128	596	18.95
Total		**128**	**596**	**18.95**

Source: Council records.

Statement No. 2 of the Annual Accounts of the Council depicts the progressive Capital outlay at the end of the financial year. However, details of Capital outlay in Statement No. 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 was wrongly included under revenue expenditure instead of Capital outlay which resulted in understatement of Capital expenditure and overstatement of Revenue Expenditure to the same extent.

While accepting the audit observation, the Secretary, Executive Committee, GHADC stated (December 2021) that ₹ 18.95 crores was not mentioned/shown in Statement No. 2 of revised Annual Accounts of 2014-15 but shown as Revenue Expenditure, which is highly regretted. The Council will abide to distinguish between Capital and Revenue, Plan and Non-Plan, *etc.*, in submitting the Annual Accounts Statements in the future.

3.4 Discrepancies in Loans to District Council Employees

The seven statements prescribed by the CAG are significant as they present various financial aspects of the Council. Statement No. 4 of Annual Accounts contains details about Loans and Advances by the Council to District Council employees at the end of the year while Statement No. 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 No. 4 is a feeder statement for Statement No. 1 and Statement No. 7 and are thus, interlinked, however, figures from these Statements do not conform with each other 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 No. 4 (CB)	Statement No. 7 (CB)	Difference
B. Loan to District Council Employees- House Building Advance, Children Education Loan, Conveyance Advances *etc.*	88,47,211.00	71,94,814.00	16,52,397.00

Source: Annual Accounts of GHADC.

The reasons for difference has not been explained in any of the Statements. 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.

Scrutiny of Statement No. 4 revealed that during the year 2014-15, opening balances against loans and advances to District Council Employees was wrongly depicted as

₹ 108.44 lakh instead of ₹ 272.45[5] lakh which resulted in understatement of ₹ 164.01 lakh at the year end.

Hence closing balance standing against loans and advances to District Council Employees shown in Annual Accounts for the year 2014-15 was incorrect to the same extent.

While accepting the audit observation, the Secretary, Executive Committee, GHADC stated (December 2021) that the Annual Accounts for 2014-15 have been rectified/revised.

3.5 Other minor discrepancies in the Annual Accounts

The Council was informed (July 2021) about discrepancies observed in the Annual Account during finalisation of Audit Report as detailed below:

i. The amount of Total Expenditure on Revenue Account was wrongly shown as ₹ 59,57,27,057.00 instead of ₹ 59,51,27,057.00 in Part-I of Statement No. 1.

ii. Closing balance (total of PLAs and Cash Balance) was shown as ₹ 4,63,51,818.19 in Statement No. 1. However, closing balance as per Statement No. 7 was recorded as ₹ 12,87,00,818.19 without any explanatory note.

Secretary, Executive Committee, GHADC accepted the audit observations and stated (December 2021) that the audit recommendations and suggestions are taken up seriously and noted for future course of action.

3.6 Deviation from prescribed format of Accounts

The Annual Accounts of the GHADC were to be prepared in conformity with the Forms of Accounts for the Autonomous District Councils prescribed by the Comptroller & Auditor General with the approval of the President under clause 7(3) of the Sixth Schedule to the Constitution.

The Council did not prepare the Annual Accounts in full conformity with the prescribed format as discussed below:

1. **Statement No. 2:** It shall contain Progressive expenditure on Capital Outlay. However, the Council depicted during the year expenditure only. Progressive expenditure on Capital outlay was not reflected in the Annual Accounts for the year 2014-15.
2. **Statement No. 3**: Ways and Means of the Council are to be reflected as an explanatory note below Statement No. 3 (Debt Position).It is, however, seen that the Ways and Means of the Council during 2014-15 is not reflected in Statement No. 3.
3. **Statement No. 7**: It should contain a statement of receipts, disbursements, and balance under heads relating to District Fund and Deposit Fund. It is, however, seen that receipts, disbursements, and balances under heads relating to District Fund and Deposit Fund are not reflected in Statement No. 7.

[5] Reconciled from Approved SARs of 2012-13 and 2013-14.

3.7 Conclusion

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

i. Closing balance of cash in PLA Accounts at Treasury did not match with the Council's Annual Accounts.

ii. Capital Expenditure was understated and Revenue Expenditure was overstated by ₹ 18.95 crore.

iii. Discrepancies in Loans and advances to District Council Staff were noticed.

iv. The Annual Accounts of the GHADC were not prepared in conformity with the Forms of Accounts for the Autonomous District Councils prescribed by the Comptroller & Auditor General under clause 7(3) of the Sixth Schedule to the Constitution.

3.8 Recommendations

i. 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 may be taken;

ii. Council may reconcile the Closing balances at Treasury with Cash Book before compiling Annual Accounts;

iii. Receipts and Expenditure should be correctly classified under Capital and Revenue categories as per Format of Accounts;

iv. Council may reconcile discrepancies in recovery/disbursement of loans and advances to District Council Staff; and

v. Council should follow the prescribed format of Annual Accounts.

CHAPTER-IV

Compliance Audit Observations

Chapter-IV

Compliance Audit Observations

4.1 Delay in remitting the Council's revenue

Rule 17 and 18 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. The cashier should furnish a receipt to the employee in a challan prepared by him. Further, all moneys received by the Cashier on account of the Council shall be remitted in-tact to the treasury promptly and shall on no account be appropriated towards expenditure.

The issue of ordinate delay in depositing the revenue collected by the officials of the GHADC with the Cashier has been repeatedly made in the previous Audit Reports of the Council[6]. Despite being repeatedly pointed out, scrutiny (March 2020) of records revealed that the instances of delay in depositing the Council's revenue with the Cashier continued even during 2014-15 as mentioned below:

- Between April 2014 and March 2015, 13 officials of the Council collected ₹ 14.92 lakh as land revenue under ten mouzas[7] through 43 receipt books. The amount so collected was deposited with the Cashier after delays ranging between 34 days and 621 days with consequential delay in remittance of the same to the PLA of the Council **(Appendix – I)**.
- Professional Tax of ₹ 33.60 lakh collected between April 2014 and March 2015 by one Collector through 6 receipt books was deposited with the Cashier after delays ranging between 178 days and 752 days with consequential delay in remittance of the same to the PLA of the Council **(Appendix – II)**.
- Trading by Non-Tribal Tax (TNT) of ₹ 25.03 lakh collected between April 2014 and March 2015 by 16 Enforcement Inspectors (EIs)/Enforcement Sub-Inspectors (ESIs) through 24 receipt books was deposited with the Cashier after delays ranging between 60 days and 762 days with consequential delay in remittance of the same to the PLA of the Council **(Appendix – III)**.
- Forest Revenues of ₹ 36.93 lakh collected between April 2014 and March 2015 by 11 Forest Range Officers was deposited with the Cashier after delays ranging between 55 days and 678 days with consequential delay in remittance of the same to the PLA of the Council **(Appendix – IV)**.

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

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

- TNT revenues to the tune of ₹ 24.50 lakh collected through 18 nos. of receipt books during 2014-15 have not been deposited to the cashier/treasury by 11 Inspectors/ Collectors till the date of Audit (March 2020) (**Appendix-V**).
- Audit further observed that in case of 3 Forest Ranges, the Range Officers have not deposited the collected forest revenues of 2014-15 till the date of audit (March 2020) as detailed in **Appendix VI.**

Retention of revenues outside the PLA was not only in contravention of Rule 17 *ibid,* but also tantamounts to temporary misappropriation of funds. Under the circumstances, responsibility needs to be fixed against the negligent official(s) for such lapses. GHADC has however, neither taken any action against the defaulting officials nor has it taken any steps to strengthen the internal control system to avoid recurrence of such incidences despite repeated audit observations.

While accepting the audit observation, the Secretary, Executive Committee, GHADC stated (December 2021) that the Council has taken up the measure to recover the un-deposited revenue from the defaulters as soon as the pending outstanding salaries are released by the Council. Steps are taken up to check irregularities and misappropriation of cash.

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

4.2 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.

Rule 39 (2) of the Meghalaya VAT Rules 2008 envisaged that -No deduction shall be made under sub section (2) of 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".

Further, as per Section 106 of VAT Act read with Schedule IV, a deduction at the rate of 25 *per cent* of the work value is allowed for the purpose of computation of VAT on work contract.

During test check of records, Audit observed that while executing the 13th Finance Commission Award and Council's Own Fund Schemes, the Council did not deduct VAT amounting to ₹ 0.37 crore from final payment of ₹ 4.13 crore made to 29 contractors for 32 works contract for the year 2014-15 as detailed in **Table 4.1**.

Table 4.1: Non-deduction of VAT

Particulars	Amount (₹ in crore)
Works executed under 13th F.C Award	2.44
Works executed under Council's Own Fund Scheme	1.69
Total works executed during 2014-15	4.13
Less: Percentage deduction of 25 % :	1.03
Amount against which VAT to be deducted	3.10
VAT to be deducted @ 13.5 % (3.10 x 13.5 /113.5):	0.37

Failure to deduct VAT amounting to ₹ 0.37 crore from the bills of contractors in violation of the codal provision resulted in extension of undue favour to the contractors and loss of Government revenue.

The Secretary, Executive Committee, GHADC stated (December 2021) that the Council was examining the cases for non-deduction of VAT in terms of whether the VAT is applicable to ADCs.

The reply is not tenable, Meghalaya Value Added Tax (VAT) Act is applicable on State of Meghalaya without any exception. Further, according to section 12 A of the Sixth Schedule, the law or regulation made by the District Council, before or after the law made by the Legislature of the State of Meghalaya, shall, to the extent of repugnancy, be void and the law made by the Legislature of the State of Meghalaya shall prevail, therefore, the Council's contention on applicability of VAT to GHADC is not applicable.

It is apparent from Annual Accounts that an expenditure of ₹ 18.95 crore was made on 596 construction activities through 128 contractors during the year 2014-15, Council may review payments to the contractors with respect to these contracts to recover the excess payment made to them.

4.3 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.

The Secretary, Executive Committee, GHADC (December 2021) stated that the executive committee is being requested for the formation of the PAC to discuss the Audit Reports and review the financial governance.

4.4 Conclusion

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

- Retention of revenues for a period ranging between 34 days and 762 days outside the PLA in contravention of Rule 17 of GHADC Fund Rules was noticed. Further, 18 receipt books of Department of "Trading By Non-Tribes" were not deposited with the Cashier till March 2020 by the dealing hands.
- Full amount was paid to Contractors without deducting VAT amounting to ₹ 0.37 crore which resulted in revenue loss to the Government and undue favour to the contractors.

4.5 Recommendations

The Council may consider the following recommendations:

i. *Council may ensure timely remittances to the treasury to prevent risk of temporary misappropriation of Council funds due to prolonged retention/non-deposit of the collected revenue;*

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

iii. Council may constitute a Committee to discuss Audit Reports and ensure action on audit observations.

Shillong **(SHEFALI S. ANDALEEB)**
The 20 September 2022 **Accountant General (Audit), Meghalaya**

Countersigned

New Delhi **(GIRISH CHANDRA MURMU)**
The 27 September 2022 **Comptroller and Auditor General of India**

APPENDICES

Appendix–I

(Reference Paragraph: 4.1)

Statement showing details of land revenue deposited belatedly to cashier during 2014-15

Sl. No.	Name of Collector	Receipt Book No.	Period of collection	Last Date of receipt	Particulars	Date of Submission	Amount	Delay in Days
1.	Abdul Majon SK	7285	16-11-2014 to 29-1-2015	29-Jan-15	M/No-V S/ NO-01-46	6-May-15	19500	97
		7285	29-1-2015 to 16-3-2015	16-Mar-15	M/No-V S/ NO-47-100	6-May-15	16600	51
		7335	3-3-2015 to 22-3-2015	22-Mar-15	M/No-V S/ NO-1-100	17-Jun-15	32800	87
2.	Ashok Sangama	7221	06-05-2014 to 08-8-2014	18-Aug-14	M/No-VIII S/ NO-1 to 50	23-Feb-16	14423	554
		7221	18-8-2014 to 28-01-2015	28-Jan-15	M/No-VIII S/ NO-51 to 100	23-Feb-16	23431	391
3.	Chengchang Sangma	7230	29-04-2014 to 01-07-2014	1-Jul-14	M/No-X S/ NO-1 to 100	29-Apr-15	44463	302
		7301	20-01-2015 to 03-03-2015	1-Jul-14	M/No-X S/ NO-1 to 100	28-Aug-15	39370	423
		7343	03-03-2015 to 17-03-2015	17-Mar-15	M/No-X S/ NO-1 to 39	19-Feb-16	20337	339
4.	George Ch Marak	7223	17/04/2014-12/05/2014	12-May-14	M/No-IV S/ NO-1-100	11-Aug-14	26705	91
		7237	15/05/2014-19/06/2014	19-Jun-14	M/No-IV S/ NO-1-100	19-Sep-14	27107	92
		7249	19/06/2014-05/07/2014	5-Jul-14	M/No-IV S/ NO-1-50	12-Nov-14	22480	130
		7249	07/07/2014-15/07/2014	15-Jul-14	M/No-IV S/ NO-51-100	1-Dec-14	10867	139
		7259	15/07/2014-08/08/2014	8-Aug-14	M/No-IV S/ NO-01-100	10-Feb-15	30877	186
		7278	9/8/2014-20/08/2014	20-Aug-14	M/No-IV S/ NO-01-25	13-Apr-15	7567	236
		7278	21/8/2014-18/9/2014	18-Sep-14	M/No-IV S/ NO-27-100	13-Apr-15	17540	207
		7269	17/09/2014-17/11/2014	17-Nov-14	M/No-IV S/ NO-01-100	2-Mar-15	24692	105
		7286	12/11/2014-8/1/2015	8-Jan-15	M/No-IV S/ NO-01-100	28-Apr-15	23218	110
		7298	19/1/2015-17/2/2015	17-Feb-15	M/No-IV S/ NO-01-100	4-May-15	38269	76
		7319	16/2/2015-11/3/2015	11-Mar-15	M/No-IV S/ NO-01-100	25-May-15	30510	75
5.	Goodfrison Sangma	7218	16-4-2014 to 22-05-2014	22-May-14	M/No-VIII S/ NO- 1-100	29-Aug-14	25590	99
		7225	22-5-2014 to 8-8-14	8-Aug-14	M/No-VIII S/ NO- 1-100	27-Oct-14	26010	80
		7260	21-07-2014 to 10-10-2014	10-Oct-14	M/No-VIII S/ NO- 1-100	3-Dec-14	25109	54
		7283	9-9-2014 to 2-12-2014	2-Dec-14	M/No-VIII S/ NO- 1-100	3-Feb-15	26027	63
		7315	21-02-2015 to 03-03-2015	3-Mar-15	M/No-VIII S/ NO- 1-100	24-Jul-15	30334	143
		7327	4-3-2015 to 28-3-2015	28-Mar-15	M/No-VIII S/ NO- 1-100	24-Jul-15	30682	118
6.	Headson H Marak	7271	25-9-2014 to 10-11-2014	10-Nov-14	M/No- III S/ NO- 1 to 50	11-May-15	19573	182
7.	Herson Sangma	7270	17-9-2014 to 14-11-2014	14-Nov-14	M/No-II S/ NO- 1-100	2-Feb-15	38300	80
		7336	5-3-2015 to 31-3-2015	31-Mar-15	M/No-II S/ NO- 1-100	17-Jun-15	35000	78
8.	Marthin Luther Sangma	7274	14-11-2014 to 11-03-2015	11-Mar-15	M/No-IX S.no- 1-40 pages	28-Aug-15	10180	170
9.	Sandarson Sangma	7235	2-5-2014 to 22-5-2014	22-May-14	M/No-X S/ NO- 1-100	22-Jul-14	33002	61
		7242	23-5-2014 to 11-06-2014	11-Jun-14	M/No-X S/ NO- 1-100	20-Aug-14	33917	70
		7252	30-6-2014 to 27-7-2014	27-Jul-14	M/No-X S/ NO- 1-100	17-Nov-14	35602	113
10.	Sengrang D. Shira	7224	22/04/2014 - 31/05/2014	31-May-14	M/No-VII S/ NO- 1-100	13-Oct-14	63963	135
		7243	31/05/2014 - 23/09/2014	23-Sep-14	M/No-VII S/ NO- 1-100	20-Feb-15	56968	150
		7318	10/02/2015 - 19/02/2015	19-Feb-15	M/No-VII S/ NO- 1-100	1-May-15	37113	71
		7329	23/02/2015 - 05/03/2015	5-Mar-15	M/No-VII S/ NO- 1-100	17-Aug-15	48606	165

Sl. No.	Name of Collector	Receipt Book No.	Period of collection	Last Date of receipt	Particulars	Date of Submission	Amount	Delay in Days
		7346	05/03/2015 - 26/03/2015	26-Mar-15	M/No-VII S/ NO- 1-100	2-Sep-15	45177	160
11.	Subhasis sarkar	7231	01-05-2014 to 5-6-2014	5-Jun-14	M/No-IX S/ NO-1 to 42	14-Dec-15	25043	557
		7231	5-6-2014 to 21-01-2015	21-Jan-15	M/No-IX S/ NO-43 to 100	1-Feb-16	42300	376
		7297	21-01-2015 to 12-02-2015	12-Feb-15	M/No-IX S/ NO-01 to 83	23-Feb-16	30527	376
		7297	12-2-2015 to 12-2-2015	12-Feb-15	M/No-IX S/ NO-84 -100	26-Feb-16	7747	379
12.	Teban R. Marak	7232	28/04/2014 - 04/06/2014	4-Jun-14	M/No-II S/ NO-1-100	15-Feb-16	44050	621
		7247	05/06/2014 - 27/07/2014	27-Jul-14	M/No-II S/ NO-1-100	10-Mar-15	39421	226
		7263	30/07/2014 - 17/10/2014	17-Oct-14	M/No-II S/ NO-1-100	8-Apr-16	36408	539
		7276	21/01/2014 - 07/01/2015	7-Jan-15	M/No-II S/ NO-1-100	10-Feb-15	32384	34
		7296	19/01/2015 - 11/02/2015	11-Feb-15	M/No-II S/ NO-1-100	6-May-15	48115	84
		7347	12/03/2015 - 31/03/2015	31-Mar-15	M/No-II S/ NO-1-100	6-May-15	40096	36
13.	Tonem D Shira	7222	16-4-2014 to 01-08-2014	1-Aug-14	M/No-V S/ NO- 1 to 100	1-Mar-16	22958	578
		7304	23-01-2015 to 21-2-2015	21-Feb-15	M/No-V S/ NO- 1 to 100	6-Apr-16	30975	410
Total		**43**					**1491933**	

Appendix-II

(Reference Paragraph: 4.1)

Statement showing Professional Tax Revenue deposited belatedly by a Collector during 2014-15

Sl. No.	Name of Collector	Book No.	Date Range	Last Date of receipt	Particulars	Date of Submission	Amount	Delay in Days
1.	Aprillina Marak	1815	19-5-2014 to 20-5-2014	20-May-14	page no. 56 to 64	14-Nov-14	109700	178
		1815	20-5-2014 to 23-05-2014	23-May-14	page no. 65 to 100.	3-Feb-15	237400	256
		1822	23-05-2014 to 27-5-2014	27-May-14	page no. 01 to 40.	4-Feb-15	176450	253
		1822	27-5-2014 to 28-5-2014	28-May-14	page no. 41 to 63	9-Feb-15	155150	257
		1822	28-5-2014 to 29-5-2014	29-May-14	page no. 64 to 83	10-Feb-15	207600	257
		1946	29-5-2015 to 29-5-2014	29-May-14	page no. 1-15	1-Apr-16	62300	673
		1822	29-5-2014 to 30-5-2014	30-May-14	page no.84 to 100	17-Feb-15	207150	263
		1829	30-5-2014 to 30-5-2014	30-May-14	page no. 1 to 37	18-Jan-16	113430	598
		1829	30-5-2014 to 5-6-2014	5-Jun-14	page no. 38 to 100	11-Feb-16	573805	616
		1837	5-6-2014 to 6-6-2014	6-Jun-14	page no. 1 to 27	6-May-15	219140	334
		1837	9-6-2014 to 16-6-2014	16-Jun-14	page no. 28 to 90	28-Aug-15	399235	438
		1838	9-6-2014 to 18-6-2014	18-Jun-14	page no. 1 to 27	17-Mar-16	420500	638
		1838	18-6-2014 to 19-6-2014	19-Jun-14	page no. 28 to 34	1-Apr-16	85900	652
		1838	19-6-2014 to 20-6-2014	25-Jun-14	page no. 35,37,44	20-Jun-16	52750	726
		1838	19-6-2014 to 28-06-2014	28-Jun-14	page no. 32,36,38, 40-43,45-54,57	19-Jul-16	339300	752
Total		**6**					**3359810**	

Appendix-III

(Reference Paragraph: 4.1)

Statement showing Trading by Non-Tribal Tax deposited belatedly to cashier during 2014-15

Sl. No.	Name of Collector	Book No.	Collection Period	Last Date of receipt	Particulars	Date of Submission	Amount	Delay in Days
1.	Augstine R Marak	971	11-8-2014 to 27-8-2014	27-Aug-14	90-100	30-Jun-15	20750	307
		971	10-6-2014 to 30-6-2014	30-Jun-14	40-55	30-Apr-15	43810	304
		971	1-7-2014 to 11-8-2014	11-Aug-14	56 to 89	27-May-15	57150	289
		971	9-6-2014 to 9-6-2014	9-Jun-14	28-39	16-Jan-15	17500	221
		971	26-5-2014 to 9-6-2014	9-Jun-14	15-27	27-Nov-14	29250	171
		971	19-5-2014 to 26-5-2014	26-May-14	Sl 1-14	26-Aug-14	30500	92
		992	13-10-2014 to 13-11-2014	13-Nov-14	25-45	22-Sep-15	41590	313
		992	27-8-2014 to 13-10-2014	13-Oct-14	1-24.	30-Jul-15	40110	290
		992	14-11-2014 to 27-2-2015	27-Feb-15	46-74	27-Nov-15	53650	273
2.	Bethrodan Marak	942	21-5-2014 to 9-6-2014	9-Jun-14	77-100	16-Jan-15	58660	221
		942	9-5-2014 to 12-5-2014	12-May-14	64-76	25-Nov-14	39500	197
		942	6-5-2014 to 9-5-2014	9-May-14	51-63	17-Oct-14	33000	161
		942	24-4-2014 to 5-5-2014	5-May-14	38-50	23-Sep-14	53110	141
		979	16-6-2014 to 25-8-2014	25-Aug-14	1-50.	28-Apr-15	120050	246
		979	21-11-2014 to 5-12-2014	5-Dec-14	89-100	18-Jun-15	63460	195
		979	28-8-2014 to 20-11-2014	20-Nov-14	51-88	13-May-15	78950	174
3.	Christ J Ch Marak	943	5-5-2014 to 8-5-2014	8-May-14	57-81	29-May-15	49400	386
		943	29-4-2014 to 5-5-2014	5-May-14	48-56	26-Nov-14	22500	205
		970	12-5-2014 to 30-6-2014	30-Jun-14	1-80.	25-Mar-15	151630	268
4.	Desmond D Shira	968	8-5-2014 to 7-8-2014	7-Aug-14	1-39.	5-May-15	72000	271
		946	2-4-2014 to 8-5-2014	8-May-14	79-100	16-Jan-15	40000	253
5.	Dibakar Koch	986	10-10-2014 to 26-11-2014	26-Nov-14	1-17.	30-Apr-15	32750	155
6.	Elerinda D Shira	977	1-7-2014 to 9-7-2014	9-Jul-14	51-70	28-Jan-15	45000	203
		977	10-7-2014 to 11-8-2014	11-Aug-14	71-100	2-Mar-15	63200	203
		977	16-6-2014 to 30-6-2014	30-Jun-14	31-50	16-Sep-14	49550	78
7.	Gamsilchi Marak	962	28-7-2014 to 17-11-2014	17-Nov-14	88-100	16-Jan-15	16700	60
		962	29-5-2014 to 25-6-2014	25-Jun-14	38-69	23-Sep-14	35050	90
8.	Jerich R Marak	976	11-7-2014 to 23-7-2014	23-Jul-14	81-90	4-Mar-15	16500	224
		976	24-7-2014 to 31-7-2014	31-Jul-14	91-100	11-Mar-15	15500	223
		976	26-6-2014 to 11-7-2014	11-Jul-14	65-80	16-Jan-15	31200	189
		976	25-6-2014 to 26-6-2014	26-Jun-14	55 to 64	30-Oct-14	34900	126
		976	18-6-2014 to 25-6-2014	25-Jun-14	23-54	24-Sep-14	50350	91
9.	Jose Masherfield Sangma	959	19-5-2014 to 21-05-2014	21-May-14	68-71	27-Nov-14	11410	190
		959	9-5-2014 to 14-05-2014	14-May-14	56 -67	29-Oct-14	27000	168
10.	Jutdhaject Hajong	973	4-6-2014 to 19-6-2014	19-Jun-14	49-82	5-Sep-14	99150	78
		941	13-11-2013 to 20-2-2014	20-Feb-14	page no-1-68	29-Apr-14	84590	68
		980	22-7-2014 to 21-8-2014	21-Aug-14	46-100	24-Nov-14	140510	95
		990	30-10-2014 to 24-11-2014	24-Nov-14	41-80	3-Mar-15	81150	99
		990	15-9-2014 to 30-10-2014	30-Oct-14	21-40.	4-Feb-15	52900	97

Sl. No.	Name of Collector	Book No.	Collection Period	Last Date of receipt	Particulars	Date of Submission	Amount	Delay in Days
11.	Paul Marak	974	9-7-2014 to 9-7-2014	9-Jul-14	70-77	12-Feb-15	17900	218
		974	21-8-2014 to 1-9-2014	1-Sep-14	98-100	24-Mar-15	8200	204
		974	10-7-2014 to 21-8-2014	21-Aug-14	78-97	12-Mar-15	60780	203
		974	18-6-2014 to 24-6-2014	24-Jun-14	45-60	23-Sep-14	56640	91
		974	3-6-2014 to 9-6-2014	9-Jun-14	16-33	26-Aug-14	61000	78
12.	Ragatdo S. CH. Marak	972	19-5-2014 to 11-6-2014	11-Jun-14	1-11.	12-Jul-16	19750	762
13.	Salgra Ch Marak	967	26-5-2014 to 3-6-2014	3-Jun-14	12-28.	27-May-15	26750	358
		967	22-5-2014 to 26-5-2014	26-May-14	sl 1 -6	25-Nov-14	11500	183
		967	13-5-2014 to 20-5-2014	20-May-14	sl 1 -6	27-Oct-14	12250	160
		920	4-9-2013 to 30-4-2014	30-Apr-14	29-55	30-Jun-14	50470	61
14.	Shamon M Sangma	999	16-2-2015 to 5-3-2015	5-Mar-15	12-30.	22-Sep-15	60430	201
15.	Silse A Sangma	960	16-6-2014 to 30-6-2014	30-Jun-14	38-53	23-Sep-14	30240	85
		960	11-9-2014 to 16-9-2014	16-Sep-14	71-75	27-Nov-14	12500	72
16.	Stanford N Sangma	969	14-5-2014 to 20-5-2014	20-May-14	18-25	31-Jul-15	23050	437
		969	8-5-2014 to 14-5-2014	14-May-14	1-17.	26-May-15	47500	377
Total		**24**					**2502940**	

Appendix-IV

(Reference Paragraph: 4.1)

Statement showing Forest Revenue deposited belatedly by Forest Range Officers during 2014-15

Sl. No.	Name of the Range	Month	Forest Revenue Collected	Date of deposit	Delay in deposit of collected revenue
1.	Kharkutta	Apr-14	58445	01-10-14	183
		Sep-14	25703	25-02-15	177
		Dec-14	25203	25-02-15	86
		Jan-15	76304	04-05-15	123
2.	Purakhasia	Apr-14	11739	26-08-15	512
		May-14	8710	26-08-15	482
		Jun-14	6074	26-08-15	451
		Jul-14	5943	26-08-15	421
		Jul-14	15735	25-02-16	604
		Aug-14	7049	26-08-15	390
		Aug-14	9211	03-02-16	551
		Sep-14	17739	03-02-16	520
		Oct-14	15066	03-02-16	490
		Nov-14	11466	03-02-16	459
		Dec-14	14714	25-02-16	451
		Jan-15	34072	25-07-16	571
		Feb-15	36804	25-07-16	540
3.	Tura	Apr-14	211320	26-08-15	512
		May-14	197366	26-08-15	482
		May-14	62000	03-02-16	643
		Jun-14	262952	03-11-15	520
		Jun-14	18600	03-11-15	520
		Jul-14	26040	19-02-16	598
		Aug-14	29760	03-11-15	459
		Sep-14	25240	19-02-16	536
		Oct-14	33480	19-02-16	506
		Jul-14	142698	25-02-16	604
		Aug-14	81305	25-02-16	573
		Nov-14	33480	03-03-16	488
		Dec-14	37200	03-03-16	458
		Jan-15	37200	03-03-16	427
		Jan-15	62511	13-05-15	132
		Feb-15	55800	03-03-16	396
		Feb-15	20837	22-09-15	233
		Mar-15	93000	03-03-16	368
4.	Dadenggre	Apr-14	14621	04-05-15	398
		May-14	15275	04-05-15	368
		Jun-14	107468	07-08-15	432
		Jul-14	9205	07-08-15	402
		Aug-14	8682	07-08-15	371

Sl. No.	Name of the Range	Month	Forest Revenue Collected	Date of deposit	Delay in deposit of collected revenue
		Sep-14	7502	07-08-15	340
		Oct-14	20095	07-08-15	310
		Nov-14	53829	03-09-15	306
		Dec-14	65286	03-09-15	276
		Jan-15	21409	21-07-16	567
		Feb-15	17935	21-07-16	536
		Mar-15	8262	21-07-16	508
5.	Mahendraganj	Apr-14	30303	04-05-15	398
		May-14	39906	04-05-15	368
		Jun-14	33510	26-08-15	451
		Jul-14	16598	26-08-15	421
		Aug-14	29898	26-08-15	390
		Sep-14	40304	26-08-15	359
		Oct-14	7125	03-09-15	337
		Nov-14	14355	03-09-15	306
		Dec-14	9405	03-09-15	276
		Jan-15	20210	03-09-15	245
		Feb-15	11599	03-09-15	214
		Mar-15	23755	25-02-16	361
6.	Phulbari	Apr-14	118303	23-09-14	175
		May-14	92497	23-02-15	298
		Jun-14	57237	25-02-15	269
		Jul-14	12694	25-02-15	239
		Aug-14	15368	25-02-15	208
		Sep-14	28704	25-02-15	177
		Oct-14	37934	25-02-15	147
		Nov-14	13640	25-02-15	116
		Dec-14	54744	25-02-15	86
		Jan-15	20974	07-08-15	218
		Feb-15	28350	07-08-15	187
		Mar-15	48669	03-11-15	247
7.	Sonksak	May-14	11138	19-09-14	141
		Jun-14	14136	19-09-14	110
		Jul-14	12136	25-02-15	239
		Sep-14	12132	04-05-15	245
		Nov-14	9216	04-05-15	184
		Jan-15	11088	26-08-15	237
		Feb-15	11071	26-08-15	206
		Mar-15	10677	03-11-15	247
8.	Mendipathar	Apr-14	2019	04-05-15	398
		May-14	4845	04-05-15	368
		Jun-14	3818	04-05-15	337
		Jul-14	4105	04-05-15	307
		Aug-14	3427	04-05-15	276
		Sep-14	2869	04-05-15	245

Sl. No.	Name of the Range	Month	Forest Revenue Collected	Date of deposit	Delay in deposit of collected revenue
		Oct-14	953	07-08-15	310
		Nov-14	9850	07-08-15	279
		Dec-14	17249	07-08-15	249
		Jan-15	6007	09-11-16	678
		Feb-15	12146	09-11-16	647
9.	Wlliamnagar	Apr-14	2732	19-09-14	171
		May-14	7487	19-09-14	141
		Jun-14	4213	12-01-15	225
		Jul-14	3038	12-01-15	195
		Aug-14	2435	12-01-15	164
		Sep-14	2093	12-01-15	133
		Oct-14	240	12-01-15	103
		Jan-15	5532	25-02-15	55
		Feb-15	6766	03-11-15	275
		Mar-15	5014	03-11-15	247
10.	Raksamgre	Apr-14	27229	28-02-15	333
		May-14	24642	04-05-15	368
		Jun-14	9168	04-05-15	337
		Jul-14	13493	04-05-15	307
		Aug-14	11901	04-05-15	276
		Sep-14	14609	04-05-15	245
		Oct-14	6498	07-08-15	310
		Nov-14	7890	07-08-15	279
		Dec-14	7230	07-08-15	249
		Jan-15	12785	12-07-15	192
		Feb-15	6292	25-02-16	389
		Mar-15	23963	25-02-16	361
11.	Baghmara	Apr-14	20316	04-05-15	398
		May-14	27304	04-05-15	368
		Jun-14	12079	04-05-15	337
		Jul-14	17832	04-05-15	307
		Aug-14	14882	04-05-15	276
		Sep-14	32460	07-08-15	340
		Oct-14	17510	07-08-15	310
		Nov-14	36902	07-08-15	279
		Dec-14	25009	07-08-15	249
		Jan-15	54094	03-09-15	245
		Feb-15	72267	03-09-15	214
		Mar-15	31337	04-04-16	400
Total			**3692541**		

Appendix-V

(Reference Paragraph: 4.1)

Statement showing TNT Revenue not deposited by Inspectors/Collectors

Sl. No.	Book No.	Name of Collector	Collection period	Last Date of receipt	Page Nos. of Receipt Book	Amount
1.	949	Andie Jeman Marak	22-4-2014 to 20-6-2014	20-Jun-14	35-100.	199500
2.	992	Augstine R Marak	3-3-2015 to 21-4-2015	27-Feb-15	75-100	55400
3.	943	Christ Jeni Marak	8-5-2014 to 9-5-2014	9-May-14	82-100	28500
	970		1-7-2014 to 18-7-2014	18-Jul-14	81-100	36500
	983		21-7-2014 to 4-12-2014	4-Dec-14	1-100.	174530
	994		4-12-2014 to 20-3-2015	20-Mar-15	1-52.	126360
4.	961	Elirinda Shira	26-5-2014 to 30-5-2014	30-May-14	84-100	44900
5.	965	Jenibirth Ch Momin	2-5-2014 to 22-5-2014	22-May-14	27-100	177820
6.	938	Jose Masherfield Sangma	16-4-2014 to 24-4-2014	24-Apr-14	96-100.	13000
	959		21-5-2014 to 3-7-2014	3-Jul-14	72-100	78200
7.	918	Ragatdo S. CH. Marak	5-5-2014 to 19-5-2014	19-May-14	84-100.	45100
8.	956	Ruben James Momin	16-4-2014 to 28-1-2015	28-Jan-15	1-100.	339280
9.	963	Shamon M Sangma	30-4-2014 to 3-12-2014	3-Dec-14	1-100.	243200
	937		23-4-2014 to 30-4-2014	30-Apr-14	81-100	50600
10.	945	Stanford N Sangma	16-4-2014 to 7-5-2014	7-May-14	75-100.	82050
	969		20-5-2014 to 19-8-2014	20-May-14	26-100	218900
	995		13-10-2014 to27-01-2015	27-Jan-15	1-100.	299550
11.	957	Wickless Marak	16-4-2014 to 21-11-2014	21-Nov-14	1-100.	236200
Total	**18**					**2449590**

Appendix-VI

(Reference Paragraph: 4.1)

Statement showing Forest Revenue not deposited by Forest Rangers

Sl. No.	Name of the Forest Range	Period for which revenue not deposited
1.	Kharkutta	May-14 to Aug-14, Oct-14 to Nov-14 and Feb-15 to March-15
2.	Mendipathar	Mar-15
3.	Williamnagar	Nov-14 to Dec-14

Source: Forest Department records

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