

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA



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FOR THE YEAR ENDED 31 MARCH 2016

BODOLAND TERRITORIAL COUNCIL KOKRAJHAR, ASSAM

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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 issues arising from the audit of the Annual Accounts as also of the transactions for the year 2015-16.

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 Comments on Accounts and Chapter-IV deals with compliance audit observations made during test-audit of transactions of the Secretariat of BTC for the year 2015-16. The compliance audit observations on the DDOs of entrusted departments under the Council are also reported separately through the C&AG's Report (Social, Economic and General Sectors) from time to time, along with the issue of Inspection Reports.





OVERVIEW

This Report contains four Chapters. Chapter–I provides a background on the formation of the Autonomous District Council, rules for 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 2015-16 and Chapter–IV of the Report deals with audit findings pertaining to compliance audit of the Council.

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

Internal Control

An evaluation of the internal control system in the Bodoland Territorial Council (BTC) revealed that the internal control mechanism was weak which is evident from persistent irregularities like discrepancy in cash balances as per annual accounts, Treasury records, non-depositing the Council's revenue, procurement of materials at higher rates, non-maintenance of records, *etc.* There was no system for verification, monitoring and evaluation of expenditure incurred towards implementation of different schemes, *etc.*, so as to ensure effective delivery mechanisms, efficiency in implementation of the schemes/projects and safeguards against the occurrence of cases of fraud and misappropriation. 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. The failure in internal controls under financial management is fraught with the risk of fraud, misappropriation and financial irregularities, which might remain undetected.

Recommendation

• BTC needs to strengthen its internal control mechanism and take prompt action on deficiencies in financial management.

2. Autonomous District Council Fund

The Annual Accounts do not provide head-wise breakup of receipt for funds transferred by the State Government. As a result, sector-wise allocation of funds could not be ascertained in audit. Further, expenditure beyond funds provided could not be ruled out.

Paragraph 2.2.2.2

The Annual Accounts of BTC reported expenditure and receipts using heads of accounts which neither follow the List of Major and Minor Heads (LMMH), nor the Chart of Accounts (CoA) prescribed by C&AG.

Paragraph 2.3.1

Recommendations

• The Council may draw up an action plan to increase its income from own sources and spend wisely to ensure financial sustainability;

- The Council may disclose grant-wise/head-wise break-up 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.
- The Council may ensure following identical Chart of Accounts in its Annual Accounts and Budget, and strengthen its budgetary processes and financial controls.
- BTC may move the State Government to ensure timely release of entrusted function funds as per modalities of entrustment, in six monthly intervals in April and October of the financial year.

3. Audit of Annual Accounts

Rule 19 of BTC Fund Rules, 2012 provides the same 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 expenditures therefrom to be shown under Part-I District Fund, while funds received from State budget for entrusted functions and expenditure incurred therefrom are to be shown under Part-II Deposit Fund. The Annual Accounts of BTC for the year 2015-16 are prepared largely in keeping with Rule 22(1) above.

Paragraph 3.1.1

Appropriation Account of the Grant No. 78, which is BTC specific Grant indicates that during 2015-16, BTC had made a total expenditure of ₹ 246.92 crore towards Capital Outlay. However, BTC exhibited Nil expenditure under Capital Outlay 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 2016.

Paragraph 3.1.3 (b)

BTC collected revenue of ₹ 2.87 crore 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 ₹ 2.46 crore was made out of the said bank account without routing through PDA cash book. This led to understatement of receipts and expenditure in the Annual Accounts to that extent.

Paragraph 3.2.1.1

Recommendations

- The Council may review its Fund Rules to exclude all internal inconsistencies, and consider adopting good accounting practices of the State Government and other autonomous councils created under the Sixth Schedule of the Constitution.
- Receipts and Expenditure need to be correctly classified under Capital and Revenue categories as per Format of Accounts;
- Annual Accounts need to be prepared disclosing minor head-wise receipts and disbursements so as to assist in greater accountability and transparency;
- The Council needs to ensure that all transactions are reflected in its accounts;

• The Council may devise a system of periodical reconciliation of collateral accounting records to identify mistakes within the accounting period so that corrective action is taken timely.

4. Compliance Audit Observations

➤ BTC failed to realise ₹ 1.19 crore worth of lease rent from 177 lessees before allotting markets/ferries/parking lots to the lessees.

Paragraph 4.1.1

▶ BTC operated lottery without obtaining consent of the Governor and was thus irregular. Further, the proceeds of lottery was not deposited into the PDA nor did the BTC maintain any records showing actual number of draws conducted, prize money distributed, commission paid to the vendors, other incidental expenses incurred, *etc*.

Paragraph 4.1.2

➤ Bodoland Territorial Council procured medicated mosquito nets at exorbitant rates without assessing the available market rate which resulted in avoidable extra expenditure of ₹ 50.31 lakh.

Paragraph 4.2.1

➤ BTC failed to ensure supply of fire extinguisher as per the supply order leading to extra expenditure of ₹ 1.83 crore. Further, procurement of extinguishers without assessing the requirement led to blocking of funds amounting to ₹ 25.41 lakh.

Paragraph 4.2.2

➤ BTC incurred extra expenditure of ₹ 63.83 lakh on procurement of rain coats at a rate (₹ 2,440) more than the Maximum Retail Price (₹ 856) of the product.

Paragraph 4.2.3

Recommendation

• The Council should ensure effective checks and controls with proper documentation in the process of procurement of materials, works, distributions, etc.

Chapter-I

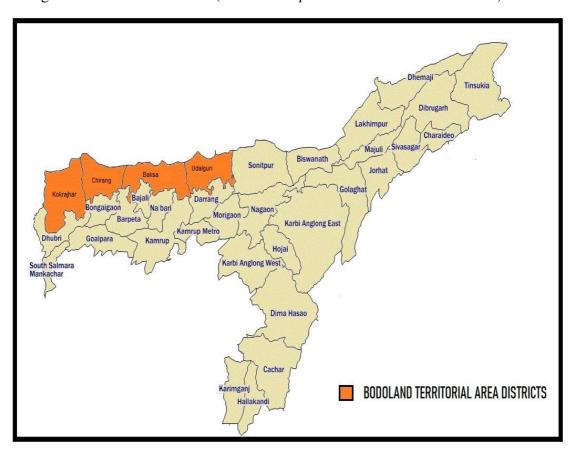
Constitution, Rules and Maintenance of Accounts



Chapter-I Constitution, Rules and Maintenance of Accounts

1.1 Profile of Bodoland Territorial Council

Bodoland Territorial Council (BTC) is an Autonomous Council in Assam, which was established in pursuance of a Memorandum of Settlement (MOS) on 10 February 2003 amongst Government of India, Government of Assam and Bodo Liberation Tigers. BTC was set up on 05 December 2003 in terms of an amendment¹ to the Sixth Schedule of the Constitution of India. BTC encompasses 8,821.68 sq.km of area comprising four contiguous districts of the State (about 11.25 *per cent* of total area of Assam).



As per 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 are open to all communities and six members are nominated by the Governor of Assam. The 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 2015-16.

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

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

Schedule, mainly in respect of allotment, occupation, use of land, management of forests (other than reserved forests), use of any canal or watercourse for agriculture, regulation of the practice of '*Jhum*' or other forms of shifting cultivation, establishment of village or town committees or councils and their powers, village or town administration, public health and sanitation and inheritance of property. Further, in terms of Paragraph 3B² of the Sixth Schedule, BTC was vested with additional powers to make laws on 40 subjects (detailed in *Appendix-I*) as specified under serial (i) to (xl) in the Schedule *ibid*.

In terms of paragraph 6(1) of the Sixth Schedule, the Councils have powers to establish, construct or manage primary schools, dispensaries, markets, cattle pounds, ferries, fisheries, roads, road transport and waterways in the respective autonomous districts. 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 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 BTC under which Plan funds would be made available by Government of Assam (GoA) to BTC as advance, primarily against Grant 78 of the State budget, for BTC to incur expenditure on 39 subjects without difficulty. As a part of this administrative arrangement, BTC is required to render monthly detailed accounts to the Pr. Accountant General (Accounts and Entitlements) for adjustment of such advance of funds provided through the 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 BTC. However, no such procedure/ modalities was framed as of the date of submission (July 2017) of accounts for the year 2015-16.

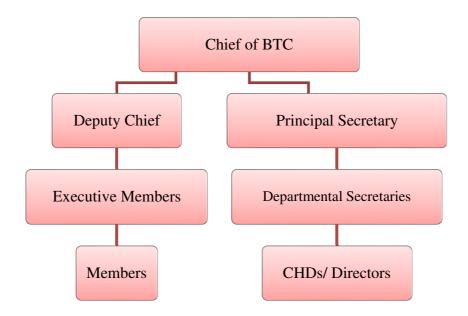
1.2 Organisational structure of BTC Secretariat

The BTC Secretariat was headed by the Principal Secretary, BTC, Kokrajhar during 2015-16, who also functioned as the Drawing and Disbursing Officer (DDO) of the Council. Departmental Secretaries and Council Heads of Departments (CHD) cum Directors of different departments, assisted the Principal Secretary in carrying out the departmental activities. There were 37 CHDs along with respective subordinate DDOs at the field level to carry out the functions of BTC.

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

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

Office Memorandum dated 16 October 2004.



The Accounts Branch of the BTC Secretariat is responsible for compilation of the Annual Accounts and maintenance of all records pertaining to BTC Accounts. This Branch is headed by the Finance Secretary and supported by Senior Finance Advisor, Finance Advisor, Joint Secretary, Under Secretary and nine other Accounts subordinate staff and five Grade IV staff. BTC Secretariat did not provide sanctioned strength (SS) *vis-à-vis* persons-in-position (PIP) pertaining to the entrusted departments, despite being specifically sought for (April 2022).

1.3 Rules for the management of District Fund

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

1.4 Maintenance of Accounts

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

The accounts and records of the Principal Secretary, BTC, Kokrajhar are test-checked by C&AG of India under Paragraph 7(4) of Sixth Schedule to the Constitution of India. BTC submitted its Annual Accounts for the year 2015-16 in July 2017 with a delay of 13 months. Audit of Annual Accounts along with transactions of the Council for the year 2015-16 was conducted from 28 August 2017 to 25 November 2017.

Result of audit of the Annual Accounts for the year 2015-16 and test-check of the transactions of the Council during the year have been presented in Chapter-III and Chapter-IV respectively of this Report.

1.5 Internal Control

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

An evaluation of the internal control system in the Council revealed that the internal control mechanism was weak which is evident from persistent irregularities like non-availability of records pertaining to sanctioned strength *vis-à-vis* persons on roll of the staff of entrusted departments, discrepancy in cash balances as per annual accounts with that of Treasury records, non-deposit of revenue in the Treasury, non-disclosure of Head of Account wise receipts and expenditure, non-disclosure of fund-wise opening and closing balances, incurring of excess/unfruitful expenditure, lack of proper documentation pertaining to selection of beneficiaries, non-maintenance of actual payee's receipts (APRs) for distribution of different articles/materials procured, *etc.*, as incorporated in the Inspection Reports (IRs) issued separately. A few instances are discussed in the succeeding Chapters.

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. The above failures in internal controls under financial management was fraught with the 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. The Council may establish a strong internal control system for good governance.

1.6 Recommendation

BTC needs to strengthen its internal control mechanism and take prompt action on deficiencies in financial management.

Chapter-II Autonomous District Council Fund



Chapter-II Autonomous District Council Fund

2.1 Introduction to District Fund

Paragraph 7 of the 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 administration of such district or region respectively. In keeping with this requirement, the BTC Fund has been constituted for credit of all moneys received by BTC in the course of administration of BTAD in accordance with the provisions of the Constitution. The fund is maintained as a Deposit Account (8443-Civil deposit) in the Kokrajhar Treasury, and the Principal Secretary of BTC is the authorised officer who operates the fund.

The ADC fund comprises of receipts from its own resources, shared revenue and grants/ Loans & Advances from the State/ Central Government. Broad classification as per C&AG's prescribed form of Accounts 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, Loans and Advances. The first division deals with the proceeds of taxation and other receipts classified as revenue and expenditure met therefrom. It includes grants and contributions received from the Government and also grants and contributions disbursed by the Council. The second division deals with expenditure of a Capital nature. It also comprises of loans raised and their repayments by the Council and loans & advances disbursed by the Council and their recoveries.

B. Deposit Fund

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

2.2 Receipts and Disbursements

2.2.1 Table-2.1 shows the summary of fiscal transactions of BTC during 2015-16, while Chart-1A and 1B presents the trends of receipts and disbursement under District Fund (fund generated from its own sources) and Deposit Fund (funds provided by the State Government) over a period of five years (2011-16). *Appendix-II* provides details of receipts and disbursements of the current as well as the previous year as per Annual Accounts of BTC.

Table-2.1: Fund position of BTC during 2015-16 (₹ in crore)

Receipts	Particulars Particulars	Disbursement
61.48	District Fund	47.30
2,252.91	Deposit Fund	2,212.82
2,314.39	Total receipt and disbursement	2,260.12
282.13	Opening /Closing Balance	336.40
2,596.52	Grand Total	2,596.52

Source: Annual Account

As is evident from **Table 2.1**, bulk of the expenditure (approximately 98 per cent) incurred by BTC is from the funds provided by the State Government, which is being shown under Deposit Fund.

Chart-1A: Trend of receipts and disbursement under District Fund during 2011-16

(₹ in crore)

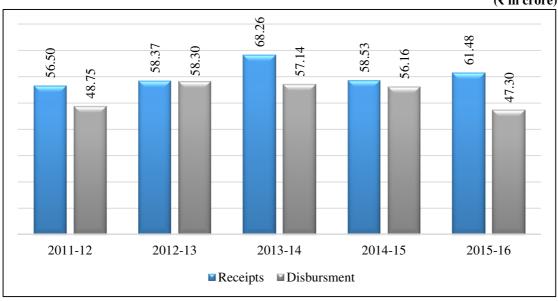
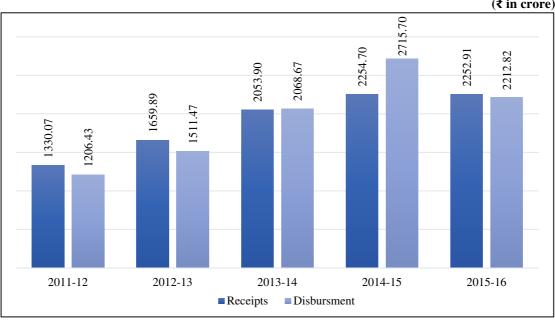


Chart-1B: Trend of receipts and disbursement under Deposit Fund during 2011-16

(₹ in crore)



Charts IA and **IB** show that the expenditure under District Fund was 23 *per cent* less than its receipts during 2015-16, while under Deposit Fund disbursement was less than receipts during 2011-16 except during 2013-14 and 2014-15.

Further, information furnished to audit showed that during the year there was an opening balance of $\stackrel{?}{\underset{?}{?}}$ 47.97 lakh under Article 275 (received during 2012-13) from which BTC had incurred an expenditure of $\stackrel{?}{\underset{?}{?}}$ 21.07 lakh for works like improvement of road, earth filling, construction of market shed, construction of dyke, repair and maintenance of bridge, *etc.*, during 2015-16.

2.2.2 Surplus under District and Deposit Fund

Rule 3(3) of BTC Fund Rules, 2012 provides that the unspent balance at credit of the fund at the end of the financial year shall be carried over to the next financial year. Thus, as per the Fund Rules, there is no lapsing of funds at the end of the financial year. During 2015-16, a surplus of ₹ 14.18 crore⁴ under District Fund and ₹ 40.09 crore⁵ under Deposit Fund was recorded. Surplus of ₹ 14.18 crore included receipts of ₹ 6.24 crore from the National Highway Authority of India (NHAI) on account of land compensation and ₹ 7.94 crore revenue surplus.

BTC attributed (October 2017) the reasons for surplus of ₹ 40.09 crore under Deposit Fund to receipt of funds from the State Government towards the end of the financial year.

Chart 2 presents the position of unspent balances of the last five years as per Annual Accounts which shows the increase in the unspent balance by $\stackrel{?}{\stackrel{?}{}}$ 146.37 crore during 2011-12 to 2012-13, and by $\stackrel{?}{\stackrel{?}{}}$ 54.27 crore during 2014-15 to 2015-16, while there was a sharp decline in closing balance by $\stackrel{?}{\stackrel{?}{}}$ 458.63 crore during 2014-15.

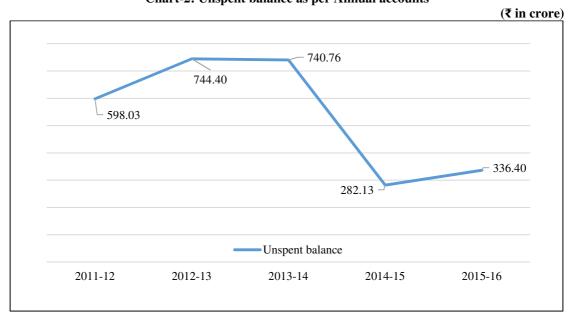


Chart-2: Unspent balance as per Annual accounts

⁴ Receipts ₹ 61.48 crore and disbursement ₹ 47.30 crore

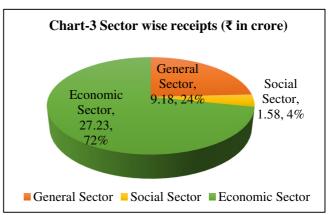
⁵ Receipts ₹ 2252.91 crore and disbursement ₹ 2212.82 crore

As Annual Accounts of BTC did not disclose grant-wise and head-wise details of balances, the head of accounts under which disbursements were made beyond funds received also remained undisclosed.

Maintenance of consolidated opening and closing balances of District and Deposit Fund and without head/ grant-wise details in the Personal Ledger Account and non-disclosure in the Annual Accounts defeat the very purpose of control over public expenditure and is fraught with the risk of the funds released for various schemes/programmes being locked up or diverted.

2.2.2.1 Sector-wise receipt and disbursement under District Fund

Total receipts and expenditure under the District Fund was ₹ 61.48 crore and ₹ 47.30 crore, respectively. **Chart 3** indicates sector-wise revenue receipts (excluding Grants-in-Aid of ₹ 23.49 crore received from the State Government) of BTC during 2015-16. Economic Sector accounted for 72 *per cent* of the



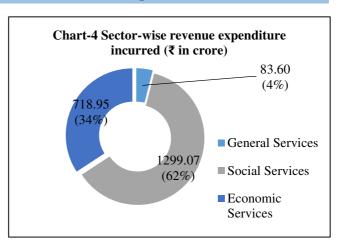
total revenue realised. Head-wise details of revenue under the three sectors were detailed in *Appendix-III*.

Further, as the entire expenditure of ₹ 47.30 crore under District Fund was accounted against the source of fund and not against the Head of Account as required, sectoral allocation of expenditure could not be ascertained.

In reply (September 2018), BTC assured that henceforth due attention would be given to reflect the sector-wise expenditure under District Fund.

2.2.2.2 Sector-wise receipt and disbursement under Deposit Fund

Total receipts and expenditure under the Deposit Fund was ₹ 2,252.92 crore and ₹ 2,212.82 crore Chart 4 indicates respectively. sector-wise expenditure (including refund of ₹ 111.20 crore during the year) incurred by BTC under Part-II Deposit Fund where Social Sector accounted for 62 per cent of the total expenditure. Head-wise details of expenditure under the three sectors are given in *Appendix-IV*.



Receipts under the Deposit Fund were not exhibited major head-wise in the Annual Accounts. As such, the head of account and sector-wise funds provided by the State Government could not be ascertained and remained undisclosed.

In reply (September 2018), BTC assured to keep the records of sector-wise receipts and expenditure and prepare Annual accounts accordingly.

2.2.2.3 Receipts of Own Fund compared with previous years

Chart 5 presents the trend of revenue receipts and expenditure incurred by BTC from own fund during the last five years.

Chart-5: Trends of revenue receipt and expenditure during 2011-16

As evident from the chart above, there was a steady growth of revenue during 2011-14 but during 2014-15, there was a decrease in revenue receipts by 14 *per cent* over the previous year. However, during 2015-16, BTC registered revenue growth of five *per cent*.

2.3 Comments on budgetary process

BTC prepare two sets of budgets as detailed below:

2.3.1 Entrusted Budget: BTC prepares its entrusted budget, which forms Grant 78, for subjects entrusted to it as per the Sixth Schedule. This budget is submitted to the State Government for appropriation by the State Legislature and release of funds.

In this budget, the Chart of Accounts (CoA) followed by BTC is that of LMMH⁶ of the Union and States. Funds from this Grant are to be released to BTC in two instalments as advance. Ideally, the Budget and Annual Accounts of any organisation should follow the same Chart of Accounts. However, CoA followed by BTC in the budget document and Annual Accounts differ. The Annual Accounts of BTC report expenditure and receipts using heads of accounts which are neither based on LMMH, nor the CoA prescribed by C&AG.

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⁶ List of Major and Minor Heads of Account of Union and States

Table-2.2: Use of Invalid Heads of Accounts⁷

Heads of Accounts used in Statement	Statement of annual account
NHAI, Market, Guest House, Legal Metrology, ITI, CSB, Vehicle (GAD), Non-plan Administrative charge, Assistance to BTC, Assistance for Non-plan Salary, Assistance to BTC (Assembly House), Lottery (Printing charge)	Statement-5 (Receipt by Minor Head)
RKVY, Horticulture, Floriculture, Swachchh Bharat Abhiyan, DIET, PRI, PWD (BE), Unspent balance, CD, AIBP (CA), NLCPR ₹ 500 crore, NLCPR ₹ 250 crore, SIDF, etc.	Statement-6 (Expenditure by Minor Head)

Source: Annual Accounts

As the transactions disclosed in the Annual Accounts do not follow the same CoA as that of the budget, variation between budgeted and actual numbers with respect to both receipts and expenditure, if any, could not be ascertained.

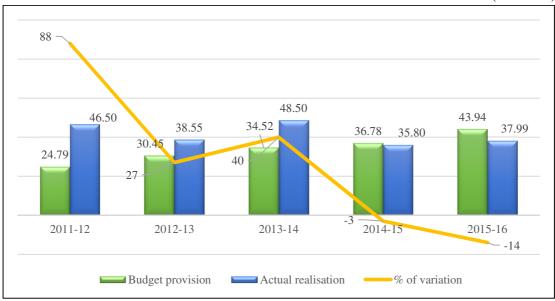
2.3.2 Council Budget: BTC also prepares another budget in respect of estimated own revenue receipts, estimated Centrally Sponsored Schemes' receipt, and receipts relating to Grants other than Grant 78 received from the State Government and estimated expenditure therefrom.

This budget is termed as Normal budget in common parlance. CoA followed in the Council budget deviates from both C&AG's prescribed CoA as well as LMMH.

Chart 6 shows that there was a considerable variation during the years 2011-16 between estimated provisions and actual revenue realisation. Variations ranging between (-) 14 and 88 *per cent* was observed during the period 2011-16.

Chart 6: Variation of Revenue realisation with Budget provision

(₹ in crore)



Source: Annual Accounts and Normal Budget

Statement-5 shows receipts for the District Fund, while Statement-6 shows the expenditure for the entrusted subject or Deposit fund.

During the year 2015-16, estimated receipts and actuals under District Fund⁸ recorded wide variation. This indicates that BTC persistently prepared unrealistic budget which needs to be addressed.

2.4 Conclusion

- 1. There was an accumulation of unspent balance over the years in the PD Account. There was no assurance that the expenditure incurred out of unspent balance of the previous years was actually incurred for the purpose for which it was sanctioned.
- 2. Fiscal management was inadequate which led to substantial surplus under District and Deposit-Fund, and wide variations between estimated and actual receipts and expenditure.
- 3. Budgetary assumptions of the Council were not realistic during 2015-16. Budgetary estimates were off the mark by a considerable margin.
- 4. BTC reported expenditure and receipts using heads of accounts which neither follow the LMMH, nor the CoA prescribed by C&AG.

2.5 Recommendations

- i. The Council may draw up an action plan to increase its income from own sources and spend prudently to ensure financial sustainability.
- ii. The Council may disclose grant-wise/head-wise break-up 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.
- iii. The Council may ensure following identical Chart of Accounts in its Annual Accounts and Budget, and strengthen its budgetary processes and financial controls.
- iv. BTC may move the State Government to ensure timely release of entrusted funds as per modalities of entrustment, at six monthly intervals in April and October of the financial year.

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⁸ Statement 5 of the Annual accounts

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 Autonomous District Councils

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 Head-wise break-up.
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 form of Accounts prescribed by C&AG requires that the Council accounts 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 sources including assistance by the State Government, and corresponding expenditure therefrom to be shown under Part-I District Fund, while funds received from the State budget for entrusted functions and expenditure incurred therefrom are exhibited under Part-II Deposit Fund. The Annual Accounts of BTC for the year 2015-16 were prepared largely in keeping with Rule 22(1) above. The Council needs to initiate steps to resolve this inconsistency. In this regard, it may be mentioned that Government of Assam, following the decision taken (July 2021) in consultation

with the Principal Accountant General, constituted a committee to review the existing BTC Fund Rules to address the internal inconsistencies and recommend modifications to bring about transparency in annual accounts.

- 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 the 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, and 24 Major Heads (Number 1 to 24) for Revenue Expenditure, and three Major Heads for Capital Expenditure (Number 40 to 42), while LMMH is the comprehensive CoA, followed uniformly by Union and State Governments.
- **3.1.3** BTC prepared its Annual Accounts in the aforementioned seven statements appending some additional Annexures⁹. Audit found deviations with respect to the format prescribed by C&AG, which are enumerated below:
- a. **Statements 1** & **3** have not disclosed transactions such as Contributory Provident Fund, Security Deposit, *etc.*, for which the Council incurs a liability to repay the monies received, under Part II-Deposit Fund, as prescribed by the C&AG. During 2015-16, the total amount credited to BTC's Contributory Provident Fund was ₹ 129.30 lakh and BTC disbursed ₹ 7.49 lakh therefrom as final payment. These transactions were also not shown in Statement-5 or Statement-6. The District Fund of the Annual Accounts did not reflect the status of expenditure of BTC towards employer's contribution and recovery of employees' contribution from salaries of the employees and transfer of the same to Deposit Fund.
- b. BTC is required to submit Monthly Accounts to Pr. Accountant General (A&E) for funds transferred to it against Grant 78, based on which the Appropriation Accounts are compiled and prepared. Detailed Appropriation Accounts of the said Grant indicated that during 2015-16, BTC had incurred a total expenditure of ₹ 246.92 crore towards Capital Outlay. However, BTC had exhibited Capital expenditure as Nil in Statement 2. Thus, Annual Accounts of BTC do not provide correct a picture of current and cumulative expenditure towards creation of capital assets as on March 2016.
- c. **Statement 5** showed details of revenue against major heads like Forest, Education, Fisheries, ITI, CSB, *etc.*, for District Fund only, excluding Deposit Fund, the details of which is given in Annexure II in the form of programme-wise break-up 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.

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Annexure I shows source of fund-wise expenditure under District Fund; Annexure-II shows fund received from State Government and Annexure-III shows head-wise details of receipts and disbursement of salary fund which was received from State Government for staff of entrusted departments.

- 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 receipts in **Statement 5** and expenditure in **Statement 6** are inconsistent with each other. In keeping with the prescribed Form of Accounts, **Statement 5** and **Statement 6** are required to provide Minor Head-wise details of receipts and expenditure respectively, met from the District Fund. Additional disclosures could be made in Annexures. However, BTC has shown the Deposit Fund Receipts in the 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 comparability.

3.2 Comments on Accounts

3.2.1 District Fund

3.2.1.1 Understatement of receipts and expenditure (Transport Service)

As per treasury rules, all moneys 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 account. 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 PDA¹⁰.

Audit scrutiny showed that Bodoland Transport Services (BTS) collected revenue of ₹ 2.87 crore during the year 2015-16 as sale proceeds of 'way side bus tickets', which was neither deposited into the PDA nor entered in the Council's Cash Book. Instead, the amount was kept in a current bank account. Further, out of the said revenue, an expenditure of ₹ 2.46 crore was incurred for running the buses. This was neither accounted for in the Cash Book nor in the Annual Accounts. This resulted in understatement of Receipts and Expenditure in the Annual Accounts to the extent of ₹ 2.87 crore and ₹ 2.46 crore respectively. The above irregularity persisted despite being pointed out in previous Audit Reports.

3.2.2 Deposit Fund

3.2.2.1 Discrepancy between Ledger and Annual accounts

Cross check of ledger (Plan expenditure) with that of the figures exhibited in **Statement 6** of the Annual accounts disclosed understatement of expenditure by

Personal Deposit Account (PDA) maintained in the treasury.

₹ 1.15 lakh under one head of account and overstatement of Plan expenditure by ₹ 694.94 lakh in four heads as shown in **Table 3.2**.

Table- 3.2: Discrepancy of figures between two sets of records

Head of expenditure	Amount as per ledger of Plan expenditure as per Annual accounts (Statement 6)		Overstated (+) Understated (-)
		(₹ in lakh)	
Forest	2,501.15	2,500.00	(-) 1.15
Irrigation	450.16	451.42	(+) 1.26
Education	3,086.51	3,575.20	(+) 488.69
Disaster Management	4,740.78	4,745.77	(+) 4.99
Animal Husbandry and Veterinary	480.00	680.00	(+) 200.00
Total	11,258.60	11,952.39	

Source: Annual Accounts and Departmental Records.

Thus, the two sets of records are required to be reconciled for rectification of accounting errors.

3.2.2.2 Understatement of overall receipts

As per Annual Accounts of BTC, an amount of ₹ 2,314.40 crore was accounted as total receipts during the year 2015-16. However, information furnished by the Treasury Officer, Kokrajhar Treasury where PDA of the Council is maintained showed that the total receipts during the year was ₹ 2,318.07 crore. Thus, the total receipts was understated by ₹ 3.67 crore in the Annual Accounts of BTC for the year 2015-16.

3.3 Conclusion

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

- 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 the 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.

3.4 Recommendations

- i. The Council may review its Fund Rules to exclude all internal inconsistencies, and consider adopting good accounting practices of the State Government and other autonomous councils created under the Sixth Schedule of the Constitution.
- ii. Receipts and Expenditure need to be correctly classified under Capital and Revenue categories as per Format of Accounts;
- iii. Annual Accounts need to be prepared disclosing minor head-wise receipts and disbursements so as to assist in greater accountability and transparency.
- iv. The Council needs to ensure that all transactions are reflected in its accounts.
- v. The Council may devise a system of periodical reconciliation of collateral accounting records to identify mistakes within the accounting period so that corrective action is taken timely.

Chapter-IV Compliance Audit Observations



Chapter-IV Compliance Audit Observations

4.1 Revenue receipts

4.1.1 Short realisation of settled value of markets

Test check of records produced by the Council Head of the Department (CHD), Market & Fair, BTC showed that 307 markets/ferries/parking lots, *etc.*, were settled with lessees during 2015-16 at a value of ₹ 259.63 lakh after call of tender. The tender was called by the respective Block Development Officer (BDO) and settled with the approval of the CHD, Market & Fair, BTC. The lessees are responsible to keep the market, parking, *etc.*, clean and collect taxes from the vendors, *etc.*, at a rate approved by the competent authority. As per terms and conditions of notice inviting tender, (NIT) the tenderer shall have to deposit the entire settled value before handing over the settled markets/ ferries, *etc.*, failing which the settlement would automatically be cancelled without any notice and alternative arrangement would be made thereon.

Scrutiny of records and information furnished to audit disclosed that the markets, ferries, *etc.*, were handed over to the lessees without collecting the settled amount in full as out of the total lease amount of ₹ 259.63 lakh due to be collected during 2015-16, the concerned Blocks did not collect ₹ 119.41 lakh from 177 lessees as detailed in *Appendix-V*. Reasons for handing over the markets/ ferries, *etc.*, prior to realisation of the entire settled amount by the BDOs was not found available on record.

Further, out of 177 defaulting lessees, $Bakijai^{11}$ proceedings against 101 lessees for realisation of $\stackrel{?}{\stackrel{?}{$\sim}}$ 67.31 lakh have been initiated, while no action has yet been taken on the remaining 76 defaulters for realisation of the remaining lease rent of $\stackrel{?}{\stackrel{?}{$\sim}}$ 52.10 lakh without any recorded reasons.

In reply CHD, Market & Fair, BTC (September 2022) stated that after observing heavy Bakijai cases, the BTC authority decided to realise one time earnest money/settlement value at the time of submission of quotation since 2017.

Appropriate steps in this respect are needed to realise the outstanding amount.

4.1.2 Bodoland Lottery

4.1.2.1 Irregular conduct of Bodoland Lottery

Paragraph 3B of the Sixth Schedule to the Constitution relating to additional powers of BTC to make laws provides that BTC shall have power to make laws within its area with respect to 40 subjects, including lotteries. Paragraph 3(3) of the Sixth Schedule further provides that all laws made under Paragraph 3 shall be submitted forthwith to the Governor and, until assented by him, shall have no effect.

¹¹ The recovery of Public demands under Bengal Public Demands Recovery Act, 1913

BTC framed (September 2007) 'Bodoland Lottery Rules (BLR), 2007' with the intent to introduce lotteries and forwarded it to GoA (November 2007) for obtaining approval of the Governor. BTC, however, introduced Bodoland lottery and started operating it, without waiting for the assent of the Governor and appointed a sole distributor¹² by executing an agreement in September 2009.

GoA communicated (June 2010) that it was not in favour of introduction of lottery in BTC area, as lottery was banned in Assam, and Assam Lottery Rules, 1994 had been withdrawn in December 1996. Subsequently, in February 2013, BTC issued a Notification in the Assam Gazette adopting the Lotteries (Regulation) Act, 1998 and the Lotteries (Regulation) Rules, 2010 in exercise of Sub-rule (1) of Rule 3 of Lotteries (Regulation) Rules, 2010 for operation of Bodoland lotteries. The Notification mentioned the expression 'Orders by the Governor'. However, the Governor's Secretariat clarified to Audit (April 2017) that the Governor had not given assent to the said Notification, and also wrote to the Chief Secretary, GoA, informing of the false notification on Bodoland Lottery, clearly stating that the Governor's secretariat had in the past informed BTC of the inability of the Hon'ble Governor to give assent to the notification relating to Bodoland Lottery, and therefore requested for action against guilty officials for such action tantamount to fraud on the Government.

In the absence of approval of the Governor for the Gazette notification adopting the Lotteries (Regulation) Act, 1998 and the Lotteries (Regulation) Rules, 2010, these had no force of law in keeping with Paragraph 3(3) of the Sixth Schedule.

The Annual accounts of BTC for 2015-16 exhibited collection of total revenue of ₹ 6.04 crore¹³ as Lottery (Sale and unclaimed prize money). In reply (October 2018), BTC stated that the subject of 'Lottery' was entrusted under Paragraph 3B of the Sixth Schedule as well as OM dated 16 October 2004, according to which, BTC issued a Notification in the Assam Gazette adopting the Lotteries (Regulation) Act, 1998 and the Lotteries (Regulation) Rules, 2010. The reply is not tenable as Governor's assent was essential, in terms of Paragraph 3(3) of the Sixth Schedule, for any law framed by an Autonomous Council to have any effect.

4.1.2.2 Non-deposit of sale proceeds of lottery

Lotteries (Regulation) Act, 1998 provides that one of the conditions subject to which the State Government may organise, conduct or promote a lottery is that the sale proceeds of lottery tickets shall be credited into the Public Account of the State. Rule 3(10) also states that the Organising State shall charge a minimum amount of five lakh rupees per draw for bumper draw of lottery and, for all other forms of lottery, a minimum amount of ten thousand rupees per draw. Further, Rule 4(4) of Lottery Regulations Rules, 2010 provide that the Organising State shall pay to the distributors or selling agents any commission due to them and the prize amounts disbursed by the

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¹² M/s Big Star G Services Private Limited, Chennai.

Lottery sale & Unclaimed ₹ 5.01 crore and Lottery Printing charges ₹ 1.03 crore.

distributors or selling agents to the winners, if any, out of the money so deposited in the Public Deposit Account.

Despite the fact that the operation of Lottery by BTC was in violation of the Lotteries Regulation Act and Rules, BTC re-appointed the Chennai-based firm as sole distributor by entering into an agreement (04 August 2014) to market and sell lottery schemes¹⁴ for a period of five years from 01 October 2014 to 30 September 2019.

Clause 7(2) of the agreement provided that the proceeds of the sale of lottery tickets for the month shall be credited by the sole distributor into the PDA of BTC based on the invoices raised during the month. Clause 5(9), however, provided that BTC shall raise invoice on a monthly basis taking into consideration the proportionate revenue due to BTC. Thus, Clause 5(9) put a limitation to deposit the entire sale proceeds. There was nothing on record to indicate that BTC raised any invoice leading to subsequent credit of sale proceeds in the PDA of BTC. As per information furnished to Audit by the Director of Lotteries, BTC, the quantum of sale proceeds during 2015-16 was as detailed in **Table 4.1**.

Table- 4.1

Particulars	Paper ticket	Online ticket	Total
Number of tickets sold	29,00,50,000	17,75,14,871	46,75,64,871
Sale proceeds (in ₹)	1,76,44,00,000	35,50,29,742	2,11,94,29,742

Source: Information furnished by the Director of Lotteries, BTC

Thus, sale proceeds of ₹ 211.94 crore¹⁵ were not deposited into PDA of BTC in violation of the provision of Lotteries (Regulation) Act.

Further, Clause 7 (3) and Clause 10 of the agreement provided that the sole distributor shall deposit the prescribed amount ensuring minimum guaranteed revenue at the rate of $\stackrel{?}{\underset{?}{?}}$ 5,50,000 for each draw of bumper lotteries and at the rate of $\stackrel{?}{\underset{?}{?}}$ 11,000 for each draw of other forms of lotteries, or $\stackrel{?}{\underset{?}{?}}$ 5.00 crore per *annum*, whichever was higher. Thus, from the total sale proceeds of $\stackrel{?}{\underset{?}{?}}$ 211.94 crore, only $\stackrel{?}{\underset{?}{?}}$ 5.01 crore was remitted to BTC by the vendor and the balance revenue, after payment of prize money, was permitted to be retained by the distributor, in violation of the Lotteries Regulation Act and Rules.

As mentioned above, BTC did not maintain any records pertaining to expenditure incurred out of the total sale proceeds of ₹ 211.94 crore during the year 2015-16 regarding conduct of lottery *viz.*, records showing actual numbers of draws, prize money distributed, commission paid to retail vendors, other incidental expenses, *etc.*

Hence, Audit could not analyse the sale proceeds amounting to $\stackrel{?}{\stackrel{?}{?}}$ 206.93 crore ¹⁶ retained by the distributor during 2015-16 so as to ascertain the actual revenue due to the BTC, actual amount of prize money distributed and amount due to the distributor during the year.

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¹⁴ Paper and Online lottery scheme.

^{₹ 176,44,00,000 + ₹ 35,50,29,742 = ₹ 2,11,94,29,742.}

¹⁶ ₹ 211.94 crore- ₹ 5.01 crore

In reply (October 2018), BTC stated that no invoices could be raised upon the sole distributor to deposit the entire amount of sale proceeds into PDA of BTC as Clause 5(9) of the Lottery agreement and Section 4(d) of the Lottery Regulation Act, which provides for depositing the entire lottery proceeds into Public Account, are contradictory to each other. The reply is not acceptable as the agreement was drafted by BTC and it was incumbent upon the Council to take care of the contradictions at the drafting stage itself.

4.2 Revenue and Capital expenditure

Department of Health Services

4.2.1 Avoidable expenditure due to approval of procurement rate without calling for fresh tender

BTC issued notification (November 2014) constituting the Purchase Board of BTC for procurement of materials (including schematic materials and stationery articles of General Administration Department) by departments. The notification, *inter alia*, provided that the Board may collect the existing market rates and company price list while recommending the admissible rates.

The Purchase Board of BTC approved (August 2015) the existing approved rate of the Health Department of BTC for procurement of Medicated Mosquito Nets (MMN) at ₹ 535 each. The Department approved the rate from the quotations received during April 2008 from four intending suppliers who quoted rates for two models of MMNs (one general model and the other-premium model). The approved rate did not specify the size of MMNs. The Comparative Statement (through which the rate was fixed) showed the lowest offered rate of ₹ 535 each for premium model MMN. Thus, the Purchase Board of BTC did not consult the market price, company's price list, approved rate of DHS Assam, *etc*.

The DHS, BTC procured 32,256 MMNs at the approved rate of ₹ 535 each from three suppliers worth ₹ 1.73 crore¹⁷ during 2015-16. The specification of MMNs as per claim and supply order was of the size 190cmx180cmx160cm, but MMNs of the size 190cmx180cmx150cm was actually supplied. The prevailing approved rate of each MMN of size 190cmx180cmx150cm of DHS Assam was ₹ 379 each for 2015-16. As such, BTC incurred extra avoidable expenditure of ₹ 50.31 lakh¹⁸ due to approval of the rate without calling for fresh tender as well as without exploration of market rate by the Purchase Board.

The DHS, BTC stated in reply (September 2017) that the rate of ₹ 535 each was adopted without issuing Notice inviting tender (NIT) and without consideration of rate of DHS, Assam on the consideration that MMNs were of good quality. In September 2018, the DHS furnished the same reply.

JB Enterprise-10106 pcs worth ₹ 5406710; Dhanshri Enterprise-12150 pcs worth ₹ 6500250; Kamrup Enterprise-10000 pcs worth ₹ 5350000

 $^{^{18}}$ ₹ (535 - 379) x 32256 = ₹ 50,31,936

The reply is not acceptable as documentation in support of procurement of MMNs of better quality could not be substantiated with records. Moreover, due to not exploring the market rate by calling fresh tender, BTC was deprived of competitive rates and excess expenditure of ₹ 50.31 lakh¹⁹ could have been avoided.

4.2.2 Extra expenditure in procurement of hospital articles, machineries, equipment, etc.

The Chief of BTC directed (May 2015) for procurement of hospital articles like fire extinguisher, water disinfectant and hospital machineries worth ₹ 10 crore from Chief Discretionary (CD) Fund of 2015-16. Based on the above direction, and without any assessment of requirement of these items, DHS, BTC submitted (29 June 2015) to the Secretary, Health Department, requirement of hospital equipment, articles, *etc.*, worth ₹ 9.99 crore (calculated on the basis of approved rate) and requested to approve and accord sanction of fund.

Health and Family Welfare department (H&FW) of BTC forwarded (04 July 2015) the proposal to Welfare of Plain Tribes and Backward Classes (WPT&BC) Department of BTC. The WPT&BC Department of BTC accorded administrative approval (28 July 2015) of ₹ 9.99 crore for incurring expenditure under the head of account '2225 Welfare of Scheduled Caste & Scheduled Tribe and Backward Classes – Chief Discretionary Fund' for 2015-16. Tender was floated (September 2015) and supply order was placed to the firm²⁰ offering lowest rate.

Further scrutiny revealed that procurement of hospital articles included procurement of 1,625 fire extinguishers of 5 litres capacity at the rate of ₹ 14,518 each. On physical verification, it was found that the supplier actually supplied fire extinguisher having 4 kg ABC Dry powder (Attack fire), manufactured by Chirag Industries India, instead of 5 litre capacity. Web Portal (October 2017) of the manufacturer showed that the rate of fire extinguishers having 4 kg capacity ABC Dry Powder (Attack fire) was ₹ 3,250 each during the period of audit.

Thus, by accepting the supply of 4 kg capacity fire extinguishers in place of the ordered 5 kg capacity and making payment for the supply at the agreed rate of \mathbb{Z} 14518 per piece for 1625 fire extinguishers, the risk of extending undue benefit to the supplier to the tune of \mathbb{Z} 1.83 crore²¹ cannot be ruled out.

It was further noticed that 175 fire extinguishers worth $\stackrel{?}{\underset{?}{?}}$ 25.41 lakh²² were lying in stock without issue. This implies that procurement was made in excess of requirement leading to blocking of fund to the extent of $\stackrel{?}{\underset{?}{?}}$ 25.41 lakh.

On being pointed out in audit, DHS, BTC stated (September 2018), that the supplier replaced 175 numbers of 4 kg fire extinguishers with 5 kg fire extinguishers which were

¹⁹ ₹ (535 - 379) x 32256 = ₹ 50,31,936

²⁰ M/S Ocean Pearl Enterprise.

 $^{^{21}}$ ₹ 11,268 x 1,625 = ₹ 1,83,10,500

 $^{^{22}}$ ₹ 14,518 x 175 = ₹ 25,40,650

distributed to different health centres. The reply was silent about accepting 4 kg capacity fire extinguishers in place of ordered 5 kg capacity.

Agriculture Department

4.2.3 Extra expenditure for payment exceeding maximum retail price

Rule 114 of the BTC Fund Rules, 2012 provides that payment for purchases shall be accompanied by a certificate that the articles detailed in the vouchers have been actually received and entered in the Stock Register, that their quantities are correct and their quality good, the rates paid are not in excess of accepted or market rates and that suitable notes of payment have been made in the indents and invoices concerned to prevent double payment.

The Director of Agriculture (DoA), BTC proposed (May 2015) for distribution of 100 *per cent* subsidised rain coats among small and marginal farmers during 2015-16 at an expenditure of ₹ one crore. Deputy Secretary, BTC directed (June 2015) to invite quotations for the purpose. Accordingly, DoA invited quotation for supply of rain coats (XXL size, full body, gent's rain suit, three pieces with jacket coat, trouser and cap).

The Purchase Committee (PC) of BTC examined (July 2015) the quotations received and selected a Kokrajhar based enterprise²³ at the lowest offered rate of ₹ 2,440 per rain coat of Duckback brand (canvas cloth).

BTC administratively approved ₹ one crore (₹ 98.33 lakh plus administrative and other cost of ₹ 1.67 lakh) for purchase and distribution of rain coats among small and marginal farmers during 2015-16. DoA placed indents (October 2015) to the selected enterprise to deliver 4,030 rain coats²⁴ to District Agricultural Officer (DAO) and Sub-Divisional Agricultural Officer (SDAO) under its jurisdiction. The supplier delivered the entire quantity between October 2015 and January 2016.

Audit noticed that the maximum retail price (MRP) of the raincoats supplied was ₹ 856 per raincoat set. Thus, DoA purchased raincoats worth ₹ 98.33 lakh at the rate of ₹ 2,440 per set which resulted in extra expenditure of ₹ 63.83 lakh.

In reply (September 2018), BTC stated that the rate was genuine and as per market rate. However, it did not explain as to how the market rate could be higher than the MRP. The reply was not tenable as the procurement rate of the raincoats exceeded the MRP in violation of the rules *ibid*, and the PC failed to elicit a reasonable rate.

4.3 Conclusion

The audit of accounts of BTC for 2015-16 disclosed that:

1. System of governance appears weak as evidenced by numerous control failures listed in the paragraphs above, including issue of supply orders without call of tender.

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²³ M/s M. Machahari Enterprise, Kokrajhar.

²⁴ Kokrajhar-1030 units, Chirang-1000 units, Baksa-1000 units and Udalguri- 1000 units

- 2. Compliance with financial rules and orders in the Council was poor which resulted in various irregularities as pointed out in preceding paragraphs of this Report.
- 3. There was no well-defined purchase policy. Procurement was found to be made at rates higher than the market rates.
- 4. These issues need to be addressed with corrective measures taken by BTC in order to improve its functioning and ensure compliance with Financial Rules.

4.4 Recommendation

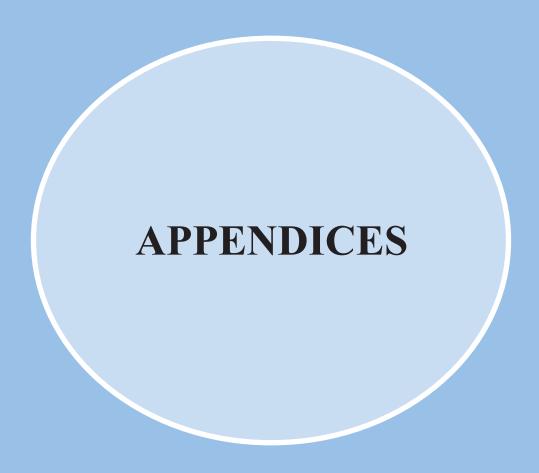
The Council should ensure effective checks and controls with proper documentation in the process of procurement of materials, works, distributions, etc.

Guwahati The 28 December 2023 (JOHN K. SELLATE)
Principal Accountant General (Audit), Assam

Countersigned

New Delhi The 09 January 2024

(GIRISH CHANDRA MURMU) Comptroller and Auditor General of India





Appendix - I

(Reference paragraph:-1.1)

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

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

Source: Sixth Schedule to the Constitution of India

Appendix – II

(Reference paragraph: 2.2.1)

Statement showing receipts and expenditure during 2015-16

(₹ in lakh)

Rec	ceipt	Part I District Fund	Expen	diture
2014-15	2015-16	A- Revenue Receipt and Expenditure	2014-15	2015-16
44.91	14.58	Agriculture		
0.13	1.26	Animal Husbandry & Veterinary		
3.65	0.76	Central Selection Board		
0.20	0.07	Co-operation		
0	0.23	Culture		
8.51	147.23	Education		
12.82	7.94	Fishery		
2034.71	1922.17	Forest		
0.51^{25}	21.40^{26}	General Administration Department		
27.45	36.84	Guest House		
0.60^{27}	0.17	Industry		
1.06	0.52	ITI		
0.05	0.23	Irrigation		
9.44	10.68	Labour & Employment		
215.21	204.21	Land & Land Revenue		
20.03	20.85	Legal Metrology		
543.43	500.88	Lottery		
150.91	127.11	Market		
271.95	625.13	NHAI		
132.83	50.85	Public Works Department		
8.39	1.62	Sericulture		
0	0.30	Soil Conservation		
0.48	1.12	Tourism		
16.18	0	Transport		
76.87	102.82	Printing Charge (Lottery)		
0	0.48	Water Resource		
2272.23	2348.80	Receipt of funds for specific scheme/ programme and		
		grants from state government		
		WPT &BC (including BTC establishment)	5616.03	4729.72
5852.56	6148.25	Total A- Revenue Receipts and Expenditure	5616.03	4729.72
		Revenue Surplus	236.53	1418.53
		B- Capital Receipts and Expenditure		
		Capital account		
		Debt		
		Recoveries of Loans & Advances		
	0	Total B- Capital Receipt and Expenditure	0	
		Deficit/ Surplus under Capital & Loans and Advances		
5852.56	6148.25	Total Receipt and Payment Part-1: District Fund	5616.03	4729.72
5852.56	6148.25	Total Part-1 District Fund	5852.56	6148.25

²⁵ Vehicle auction.

²⁶ Vehicle auction.

²⁷ DI&CC: ₹ 0.60 lakh.

(₹ in lakh)

Re	eceipt	Part II Deposit Fund	Expenditure	
2014-15	2015-16	C-Receipt and Expenditure under entrusted	2014-15	2015-16
	'	functions		
225470.28	225291.56	Funds received from the State Government		
		Agriculture	4145.72	5255.63
		Animal Husbandry & Veterinary	2221.58	2248.30
		Co-operation	1057.07	1105.18
		Culture	198.06	368.12
		Cinema	20.00	20.00
		Excise	296.83	355.43
		Education	91522.03	92641.93
		Economics & Statistics	244.87	295.83
		Forest	6974.47	6997.99
		Fishery	528.06	589.21
		Food and Civil Supply	309.75	634.36
		Handloom & Textiles	1099.82	1204.10
		Health and Family Welfare	9124.65	9452.88
		Information & Publicity	268.56	375.26
		Irrigation	27663.63	17317.24
		Industry	991.93	985.47
		Labour and Employment	467.53	615.41
		Land & Land Revenue	9022.47	6660.36
		Library	162.41	177.92
		Lottery	10.00	19.00
		Museum	111.61	160.35
		NEC	0	128.10
		NLCPR	10486.89	7195.94
		PWD (Roads)	6958.62	7347.13
		PWD (B & E)	949.61	1034.31
		PHE	4268.37	4207.21
		P & RD	17509.72	13476.37
		Printing and Stationery	195.55	290.45
		Sports and Youth Welfare	756.02	1029.91
		Sericulture	1266.43	2128.80
		Soil Conservation	1022.74	999.88
		Social Welfare	10330.13	6049.42
		Transport	596.84	591.93
		Tourism	511.42	513.47
		Urban	1604.89	1714.48
		Water Resources	2262.39	2777.54
		Weight and Measures	83.86	102.05
		WPT & BC	9742.74	12900.34
		DIET	193.63	194.06
		Refund	46129.19	11120.80
		Planning and Development	10.00	0
		Other General Economic Services	250.00	0
225470.28	225291.56	Total C- Part-II Deposit Fund	271570.08	221282.16
46099.80		Surplus/ Deficit on deposit fund		4009.40
271570.08	225291.56	Total Part-II Deposit Fund	271570.08	225291.56
231322.84	231439.81	Total Receipts and Expenditure under Part-I&II	277186.11	226011.88
		D- Opening Balance and Closing Balance		
74075.79	28212.52	Cash/Treasury (PLA)	28212.52	33640.45
305398.63	259652.33	Grand Total (A+B+C+D)	305398.63	259652.33

Source: Annual accounts.

Appendix – III

(Reference paragraph: 2.2.2.1)

Sector-wise Budget provision and Revenue receipts of BTC

(₹ in lakh)

Heads of Account	leads of Account 2015-16			
General Services	Accounts	Budget		
Land & Land Revenue	204.21	200.00		
Lottery ²⁸	603.70	641.18		
Vehicle/GAD	21.40	0		
Central Selection Board	0.76	3.00		
Guest House	36.84	40.00		
Public Works	50.85	200.00		
Total General Services	917.76	1084.18		
Social Services				
Education	147.23	100.00		
Labour and Employment	10.68	10.00		
Culture	0.23	0.10		
Total Social Services	158.14	110.10		
Economic Services				
Agriculture	14.58	100.00		
Animal Husbandry & Veterinary	1.26	1.00		
Co-operation	0.07	0.20		
Forest	1922.17	2800.00		
Fishery	7.94	12.70		
Irrigation	0.23	3.50		
Handloom Industries	0.00	1.00		
Industry	0.17	0.00		
Road and Bridges	0.00	30.00		
NHAI	625.13	0.00		
Sericulture	1.62	8.00		
Soil Conservation	0.30	0.00		
Tourism	1.12	0.00		
Water Resources	0.48	0.00		
Weight and Measures	20.86	17.00		
OGES(Market & Fair)	127.11	0.00		
ITI	0.52	0.00		
Other Rural Dev Programme	0.00	226.59		
Total Economic Services	2723.56	3199.99		
Grand Total	3799.46	4394.27		

Source: Normal budget and Annual accounts.

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²⁸ Including Lottery Printing Charge ₹ 102.82.

Appendix – IV

(Reference paragraph: 2.2.2.2)

Statement showing sector-wise details of revenue expenditure under Deposit Fund

(₹ in lakh)

Heads of Assaurt	(₹ in lakh)
Heads of Account	2015-16
General Services	6660.36
Land & Land Revenue Excise	355.43
	19.00
Lottery PWD (B & E)	1034.31
Printing and Stationery	290.45
Total General Services	
Social Services	8359.55
Education Social Services	92641.93
Health and Family Welfare	9452.88
Information & Publicity	375.26
Labour and Employment	615.41
Library	177.92
Museum	160.35
PHE	4207.21
Sports and Youth Welfare	1029.91
Social Welfare	6049.42
Urban Development/T&CP	1714.48
WPT & BC	12900.34
DIET	194.06
Culture	368.12
Cinema	20.00
Total Social Services	129907.29
Economic Services	12//01/2/
Agriculture	5255.63
Animal Husbandry & Veterinary	2248.30
Co-operation	1105.18
Economics & Statistics	295.83
Forest	6997.99
Fishery	589.21
Food and Civil Supply	634.36
Handloom & Textiles	1204.10
Irrigation	17317.24
Industry	985.47
NEC	128.10
NLCPR	7195.94
PWD (Roads)	7347.13
P & RD	13476.37
Sericulture	2128.80
Soil Conservation	999.88
Transport	591.93
Tourism	513.47
Water Resources	2777.54
Weight and Measures	102.05
OGES(Market & Fair)	0.00
Total Economic Services	71894.52
Total	210161.36
Total	210161.36

Source: Annual accounts.

^{*} including ₹ 40.57 lakh for Library Building of Bodoland University.
** including ₹ 10.00 lakh for Planning & Development.

Appendix – V

(Reference paragraph: 4.1.1)

Statement showing settled value of Market, parking, etc. vis-à-vis amount realised

Name of the Development	Name of Market/ Hat/ Ghat/ Parking	Amount Settled	Amount received	outstanding	Remarks
Block			In₹		
	Karigaon Weekly market	27500	0	27500	Bakijai
	Nayachara Parghat	43200	47625	0	
Kokrajhar	Salakati Daily market	44500	32750	11750	
	Bhotgaon Kashipara market	55100	45445	9655	
	Nayekgaon Weekly market	7500	0	7500	Bakijai
	Patgaon Weekly Market	196200	196200	0	
	Alangi Daily Market	8910	0	8910	Bakijai
	Tirimari Parghat	40195	0	40195	Bakijai
	Patgaon Daily Market	33201	33201	0	
	Simborgaon Weekly Market	22500	0	22500	Bakijai
	Lalkura Weekly Market	8100	0	8100	Bakijai
	Halang Bazaar	4990	4990	0	
	Titaguri Daily Market	13100	0	13100	Bakijai
	Choraikola Weekly Market	9150	0	9150	Bakijai
	Bhotgaon Kashipara Cattle Market	140000	89000	51000	
	Kamlasara Parghat	9000	4000	5000	
	Sub total	663146	453211	214360	
	Srirampur Daily Market	90000	0	90000	Bakijai
	Bhairaguri weekly Market	230150	230000	150	
Hatidhura	Haraputa Telipara Daily Market	35100	0	35100	Bakijai
	Dingdinga weekly Market	71000	0	71000	Bakijai
	Dingdinga Daily Market	27501	0	27501	Bakijai
	Failaguri Daily Market	4400	0	4400	Bakijai
	North Banai Fishery	3300	0	3300	Bakijai
	Malotichora Orua Chara Fishery	3100	0	3100	Bakijai
	Sub total	464551	230000	234551	
	Rupshi Hat	25252	0	25252	Bakijai
	Bahakati Beel	61000	0	61000	Bakijai
	Mowamari Beel	23375	0	23375	Bakijai
Rupshi Dev	Mahadeb Gonj Hat	15000	0	15000	Bakijai
Block	Bashbari Hat	13806	13807	0	
	Tumbagan Hat	7500	0	7500	Bakijai
	Lalmati Parghat	40101	0	40101	Bakijai
	Kurshakati Parghat	30100	0	30100	Bakijai
	Sub total	216134	13807	202328	
	Salbari Hat Go-Hat	47070	47070	0	
	Bulur Hat weekly Bazaar	15201	15201	0	
Mahamaya	Ratur Hat weekly bazaar	21101	21101	0	
Dev Block	Salabri Khudgari Parghat	7501	7501	0	
	Bogribari Araonai Daily bazaar	36500	36500	0	
	Silbari Parghat(New)	30000	30000	0	
	Sub total	157373	157373	0	
	1 77 ' 1	18000	900	17100	
D.1.2 1 B	Kazigaon bazaar			26500	
Debitola Dev	Debitola bazaar	30000	3500	26500	
Debitola Dev Block	Debitola bazaar Tipkai bazaar	11251	16400	0	
Debitola Dev Block	Debitola bazaar Tipkai bazaar Bikribadha bazaar	11251 1500	16400 3700	_	
	Debitola bazaar Tipkai bazaar Bikribadha bazaar Monglajhora bazaar	11251 1500 8000	16400 3700 14678	0 0 0	
	Debitola bazaar Tipkai bazaar Bikribadha bazaar Monglajhora bazaar Sub total	11251 1500 8000 68751	16400 3700 14678 39178	0	
Block	Debitola bazaar Tipkai bazaar Bikribadha bazaar Monglajhora bazaar Sub total Kalisani Mor Ghat	11251 1500 8000 68751 352275	16400 3700 14678	0 0 0 43600	
	Debitola bazaar Tipkai bazaar Bikribadha bazaar Monglajhora bazaar Sub total	11251 1500 8000 68751	16400 3700 14678 39178	0 0 0 43600	

Name of the	Name of Market/ Hat/ Ghat/	Amount	Amount	outstanding	Remarks
Development	Parking	Settled	received	· · · · · · · · · · · · · · · · · · ·	
Block	<u> </u>	02550	In ₹	0	
	Bhawraguri weekly Market	93550	93550	0	
	Bhawraguri Daily Market Bhaoraguri Goat Market	52725 26150	52725 26150	0	
	Banglabari Market	2500	0	2500	Bakijai
	Rimijimi Parghat	10000	10500	0	Dakijai
	Milon bazaar	6200	6200	0	
	Kachuabil Pahan bazaar	3350	3350	0	
	Dhanirampur New Market Go-Hat	25000	8336	16664	
	Sub total	770875	658661	112714	
	Fakiragram Go hat	468545	37250	431295	
	Tetliguri Milijuli Bazaar	4552.7	0	4552.7	Bakijai
	Pochagarh Hell Bazaar	135000	122300	12700	
	Dotma daily Hat	140091	40091	100000	
	Dumariguri Daily Market	16995	6000	10995	
	Dotma weekly Market	375912	75912	300000	
	Balanga weekly hat	20705.95	9000	11705.95	
	Gwjwnsri Daily Hat	5101	5101	0	
	Athiabari Tinali weekly hat	6001	6001	0	
	Ramfalbil Daily Hat	21500	21500	0	
	Ramfalbil weekly hat	32001	32001	0	
	Ramfalbil Go hat	225000	225000	0	
Dotma Dev Block	Athiabari Tinali Daily Hat	5500	5500	0	D 1
	Hell daily Hat	6990	0	6990	Bakijai
	Dhauliguri weekly Hat	2501	0	2501	Bakijai
	Ramani Ashram weekly hat	400099	9001	391098	
	Nepalpara weekly hat Nepalpara Daily Hat	175605 111003	175605 111003	0	
	Ramoni Ashram Daily Hat	15500	14000	1500	
	Chandrapara Daily Hat	9000	9351	0	
	Chithila Daily Hat	41051	0	41051	Bakijai
	Selekha Bazaar	8800	8800	0	Dungu
	Jogdoi weekly Market	8501	0	8501	Bakijai
	Pratapkata weekly Market	25501	0	25501	Bakijai
	Jharbari weekly hat	3100	3100	0	<u> </u>
	Mithinga Bazaar	5599	0	5599	Bakijai
	Chithila weekly Market	135090	0	135090	Bakijai
	Sub total	2405244.65	916516	1489079.65	
	Sapkata Daily Bazaar	55601	52127	3474	
	Gurupela Daily Bazaar	47500	33150	14350	
	Bhomrabil Daily Bazaar	12750	10000	2750	
	Gokulkata Daily Market	18000	0	18000	Bakijai
	Bhodeyaguri Daily Bazaar	22555	20000	2555	
Kachugaon	Howriapet Daily Bazaar	20100	0	20100	Bakijai
Dev Block	Sudemsri weekly Bazaar	27000	20000	7000	D 1
	Gukulkata weekly Bazaar	17000	0	17000	Bakijai
	Simultapu weekly Bazaar	33499	31199	2300	
	Simultapu daily market	44499	41249	3250	
	Gurupela weekly Bazaar	48100	31500	16600	
	Guwabari weekly Bazaar	3571 350175	3275	296	
	Sub total Aie Poali Parghat	350175	242500	107675	
	Kashikotra weekly Market	12600	12600	0	
Sidli Chirang	Kashikotra Daily Market	135000 95600	135000 95600	0	
Dev Block	Sundari Daily Market	31115	31115	0	
	Runikata Daily Market	60200	60200	0	
	Kanikata Dany Market	00200	00200	U	l

Name of the	Name of Market/ Hat/ Ghat/	Amount	Amount	outstanding	Remarks
Development	Parking	Settled	received		
Block	Ü	00500	In₹	0	
	Runikata weekly Market	90500	90500	0	
	Malivita Go hat	13600	13600	0	
	Malivita Hat	5500	5500	0	
	Dangtol Daily Market	12400	12400	0	
	Bamungaoan Surendra Daily Market	6730	6730	0	
	Champabati weekly Market	22000	22000	0	
	Runikata Cattle Market	75200	75200	0	
	Bamblema Bazaar	9000	9000	0	
	Thaikajhora Market	6300	6300	0	
	Ranisundari Parghat	34751 7000	34751 7000	0	
	Domgaon Daily Market Taktara Daily Market	4200	4200	0	
	Dangaigaon Parghat	8000	8000	0	
	Chatanilibari Parghat	9216	9216	0	
	Gorubhasa weekly Market	155000	155000	0	
	Gorubhasa Daily Market	89000	89000	0	
	Ranchaidham Daily Market	30101	30101	0	
	Bhiranggaon Market	11400	11400	0	
	Pub ankwari Cattle Market	41500	41500	0	
	Kodamtola Daily Bazaar	3000	3000	0	
	Sub total	968913	968913	0	
	Ballamguri weekly Market	87850	87850	0	
	Ballamguri Cattle Market	660020	660020	0	
	Batabari weekly Market	15230	15230	0	
	Amguri weekly Market	74212	0	74212	Bakijai
	Ulubari weekly Market	9000	9000	0	Dungu
	Mongolian weekly Market	11790	11790	0	
	Nehrubazar weekly Market	10700	10700	0	
	No 2 Bishnupur Daily Market	8500	8500	0	
	No 2 Bishnupur weekly Market	66500	66500	0	
Borobazar	No 1 Bishnupur weekly Market	36500	36500	0	
Dev Block	No 2 Bishnupur Cattle Market	103000	103000	0	
	Amteka weekly Market	11600	11600	0	
	Panbari Daily Market	9500	9500	0	
	Lahatipara weekly Market	9890	9890	0	
	Koila Moila weekly Market	4100	4100	0	
	Ananda weekly Market	7090	1405	5685	
	Oxiguri weekly Market	15895	15895	0	
	Borobazar weekly Market	10501	10501	0	
	Koila Moila weekly Market	133300	133300	0	
	Panbari Bi Weekly Market	134000	134000	0	
	Sub total	1419178	1339281	79897	
Manikpur	Palengbari Hat	23165	23165	0	
Dev Block	Alukhunda Hat	28800	28837	0	
	Sub total	51965	52002	0	
	Mushalpur Bi weekly Market	210050	0	210050	Bakijai
	Mushalpur Daily Market	47010	47010	0	
	Athiabari Bi weekly Market	43839	43839	0	
	Adalbari Daily Market	56939.99	56939.99	0	
Baska Dev	Doomni Daily Market	27500	27500	0	D 1
Block	Doomni weekly Market	259999	0	259999	Bakijai
	Narayanpur Bi weekly Market	16350	0	16350	Bakijai
	Barbari Bi weekly Market	25000	25000	0	
	Barimukh Daily Market	15101	15101	0	
	Thamna Daily Market	22551	22551	0	

Name of the	Name of Market/ Hat/ Ghat/	Amount	Amount	outstanding	Remarks
Development	Parking	Settled	received	outstanding	Kemarks
Block	<u> </u>		In₹		
	Sonapur Cattle Market	383550	361550	22000	
	Sub total	1107889.99	599490.99	508399	
	Maharipara weekly Market	54162	17150	37012	
	Maharipara Daily Market	45083	16720	28363	
	Nidhua weekly Market	6665	6665	0	
	Ouguri weekly Market	12420	4000	8420	
	Suklai weekly Bazaar	9200	2300	6900	
	Uparkhuti weekly Bazaar	46210	7664	38546	
	Deosunga Ambari Nagar Daily	21000	5750	15250	
	Bazaar				
Goreswar	Deosunga bi weekly Bazaar	22000	5750	16250	
Dev Block	Srirampur Daily Market weekly Market bazaar Parghat Beel Fishery Daily Bazaar	20500	5000	15500	
	Gurmao weekly Bazaar	36000	5800	30200	
	Suogpur weekly Market	61000	13708	47292	
	Suogpur Daily Market	45215	5905	39310	
	Naokata weekly Bazaar	101239	18380	82859	
	Naokata Daily Bazaar	91230	17393	73837	
	Goreswar Bi weekly Bazaar	865000	5800	859200	
	Sub total	1436924	137985	1298939	
	Kumarikara Weekly Market	535025	0	535025	Bakijai
	N.K Daranga Market	110500	0	110500	Bakijai
	Tamulpur Bi-Weekly Market	405000	0	405000	Bakijai
	Padma Ananda	33500	0	33500	Bakijai
Tomulnur	Dongpar Weelkly Market	53000	0	53000	Bakijai
Tamulpur Dev Block	Mazadia Bi-Weekly market	58000	0	58000	Bakijai
	Patkijuli Weekly Market	20700	0	20700	Bakijai
	Kumarikata Hat	535025	0	535025	Bakijai
	Kumarikata Gadhuli Hat	16700	0	16700	Bakijai
	Kharini Hat	13200	0	13200	Bakijai
	Chechapani Hat	1650	0	1650	Bakijai
	Sub total	1782300	0	1782300	
	Barimakha Cattle Market	260000	260000	0	
Tihu Barama	Barama Hat	250000	0	250000	Bakijai
Dev Block	Barimaka Open Market	230000	230000	0	
	Barsimaluguri Hat	35550	0	35550	Bakijai
	Medaghat Hat	31555	0	31555	Bakijai
	Sub total	807105	490000	317105	D 1111
	Nagrijuli Bi-Weelky Market	415101	0	415101	Bakijai
	National Hiway Parghat	56501	0	56501	Bakijai
M	Guwabari Parghat	50551	0	50551	Bakijai
Nagrijuli Dev	Latibari Market	29201	0	29201	Bakijai
Block	Kachukata Market	10250	0	10250	Bakijai
	Kowli Market	6700	0	6700	Bakijai
	Mahendra Nagar Evening Market	61999	0	61999	Bakijai
	Gandhibari Market	26100	0	26100	Bakijai
D P	Sub total Divorbine Montret	656403	107150	656403	
Rangia Dev	Dwarkuchi Market	188158	187158	1000	
Block	Barghuli Bi-Weekly Market	75000	1870	73130	
	Sub total Pobori Hot	263158	189028	74130	Dolalia!
Cabana	Babari Hat	520000	0	520000	Bakijai
Gobardhana	Rangachara Hat	13750	0	13750	Bakijai
Dev Block	Mayangpara Hat	78950	0	78950 7150	Bakijai Bakijai
	Milon bazaar	7150	0	7150	Bakijai

Name of the	Name of Market/ Hat/ Ghat/	Amount	Amount	outstanding	Remarks
Development	Parking	Settled	received	outstanding	Kemarks
Block	8		In₹		
	Bhalaguri Bazar	19800	0	19800	Bakijai
	Khusrabari Hat	79050	0	79050	Bakijai
	Kalpani Hat	207100	0	207100	Bakijai
	Cholikhand Bazar	7150	0	7150	Bakijai
	Khatajhar Ghoramara Hat	13200	0	13200	Bakijai
	I Love You Bazar	12100	0	12100	Bakijai
	Balipur Hat	3000	0	3000	Bakijai
	Sub total	961250	0	961250	
Dhamdama	Baganpara Weekly Market	105000	100000	5000	
	Nayabasti Bi-weekly Market	101501	100000	1501	
Dev Block	Subankhara Weekly Market	100101	60000	40101	
Dev Diock	Nikashi Bi-weekly Market	100000	99155	845	
	Uttarkuchi Weekly Market	5101	4950	151	
	Sub total	411703	364105	47598	
	Daodjhara Kamala Bazar	28900	7040	21860	
	Rabanguri Hat	803100	2007	801093	
	Samuhathai Rupohi	3652	907	2745	
	Pu-khgrabari Bi-weekly	5930	1457	4473	
	Golagaon Bazar	13501	13501	0	
	Gati Sati Bazar	7775	7775	0	
Jalah Dev	Jalah Daily Bazar	5500	1292	4208	
Block	Godiligaon Milon Bazar	8000	81000	0	
	Khamardaisha lakhi Bazat	16500	16500	0	
	1 No. Rupohi Hat	17700	17700	0	
	Ananda Bazar	2308000	2308100	0	
	Salbari Bazar	250000	86500	163500	
	Simla Bazar	325300	81000	244300	
	Anchali Bazar	23660	5860	17800	
	Sub total	3817518	2630639	1259979	
	Purandia Weekly Market	14101	0	14101	Bakijai
	Ambagaon Daily Market	14160	0	14160	Bakijai
	Ghagra Daily Market	13100	14100	0	
	Hatigarh Weekly Market	44100	42290	1810	
	Hatigarh Weekly Market	92220	0	92220	Bakijai
	Nalbari Thuesday Market	42000	42100	0	
	Harisinga Daily Market	14100	0	14100	Bakijai
	Khourang Daily Market	13000	0	13000	Bakijai
	Goraibari Daily Market	53391	10560	42831	
	Bhairabkuda Tinali Bi-Weekly				
	Market	10016	7512	2504	
	Bhairabkuda Daily Market	235000	0	235000	Bakijai
Udalguri Dev	Kukurakata Weekly Market	6820	1710	5110	J
Block	Bhairaguri Weekly Market	27100	2338	24762	
	Hatigarh Daily Evening Market	37500	37500	0	
	Nalbari Cattle Market	15000	3750	11250	
	Bandarguri Weekly Market	95571	0	95571	Bakijai
	Kachubil Weekly Market	2035	2035	0	
	Ghagra Open Market	73000	0	73000	Bakijai
	Harisinga Weekly Market	13640	0	13640	Bakijai
	Sastrapara Weekly Market	14000	14000	0	~ minjui
	Sapangaon Daily Market	20100	20100	0	
	Garbazar Weekly Market	52000	23900	28100	
	Nalbari Weekly Saturday	41100	23900	41100	Bakijai
	Ghagra Open Market	245230	0	245230	Bakijai
					Danjai
	Sub total	1188284	221895	967489	

Name of the	Name of Market/ Hat/ Ghat/	Amount	Amount	outstanding	Remarks
Development Block	Parking	Settled	received		
BIOCK	Kalaigaon Bus stand	205000	In ₹ 205000	0	
	Singimari Weekly Market	281000	281000	0	
	Kalaigaon Sunday Market	483101	483101	0	
	Singimari Daily Market	150000	0	150000	Bakijai
	Puthimari weekly Market	156101	0	156101	Dakijai
Kalaigaon	Tokankata Truck Parking	105001	0	105001	
Dev Block	Kabriali Daily Market	15101	0	15101	Bakijai
	Dalongghat weekly Market	15101	0	15101	Bakijai
	Balipara weekly Market	65101	60095	5006	Dakijai
	Singimari weekly Cattle Market	578000	578000	0	
	Bhangabaruah weekly Market	11001	0	11001	Bakijai
	Sub total	2064507	1607196	457311	Buitijui
	Khoirabari Daily Market	41101	41101	0	
Khoirabari	Jhargaon weekly Market	18660	18660	0	
Dev Block	Chinakona Daifam Market	11101	11101	0	
	Sub total	70862	70862	0	
	Eakrabari weekly Market	49999	46155	3844	
	Eakrabari Daily Market	19999	18487	1512	
	•				
Rowta Dev	Rowta non govt bus parking	351108	216100	135008	
Block	Rowta station weekly Market	165000	155000	10000	
210011	1 No. Pahurabari weekly Market	137100	329056	0	
	Bhalukmari weekly Market	45300	41816	3484	
	1 No. Pahurabari weekly Market	111226	102680	8546	
	Sub total	879732	909294	162394	
	Bangaligaon weekly Market	1300	0	1300	Bakijai
Becchimari	Bangaligaon Daily Market	9300	0	9300	Bakijai
Dev Block	Gerua Market	13200	0	13200	Bakijai
	Sub total	23800	0	23800	3
Dolgaon	Koupati Bus parking	20500	20500	0	
Sialmari Dev	Koupati weekly cattle market	350000	350000	0	
Block	Koupati weekly open market	174000	174000	0	
	Sub total	544500	544500	0	
	Orangajuli Open Market	36600	0	36600	Bakijai
	Orangajuli Dainik Market	12615	0	12615	Bakijai
	Atharighat Daily Market	20450	20450	0	J
	Dimakuchi Daily Bazaar	10580	10580	0	
	•	10360	10360	0	
	Dimakuchi weekly open	156790	0	156790	Bakijai
	Market(Sunday)	1.42205	1 42205	0	
	Dimakuchi Cattle Market	143295	143295	0	
	Borangajuli Daily Market	19660	0	19660	Bakijai
Bhergaon Dev Block	Bhergaon Open Market	136371	0	136371	Bakijai
	Bhergaon Cattle Market	156550	156550	0	
	Bhergaon Open Market	13250	13250	0	
	(Wednesday)				
	Bamunjuli Open Market	60220	50000	10220	
	Dimakuchi open Market	11570	0	11570	Bakijai
	Panichali Open Market	6400	6400	0	
	Krishna Sochabini Bazaar	12000	12000	0	
	Baramjuli weekly Market	8051	8050	1	
	Sowala weekly Bazaar	6800	0	6800	Bakijai
	Ambika weekly Bazaar	9000	9000	0	D
	Deosunga weekly Bazaar	6700	0	6700	Bakijai

Name of the Development	Name of Market/ Hat/ Ghat/ Parking	Amount Settled	Amount received	outstanding	Remarks
Block	rarking	In₹			
	Khagrabari weekly Market	21201	21201	0	
	Dharamjuli Open Market	7050	0	7050	Bakijai
	Kubda weekly open market	11212	11212	0	
	Sub total	866365	461988	404377	
	Orang weekly Cattle Market	456501	456501	0	
	Orang Daily Market	93959	93959	0	
	Mazbat weekly cattle Market	103999	103999	0	
Mazbat	Mazbat bus parking	8855	95999	0	
	Mazbat weekly open Market	421185	17000	404185	
	Lamabari weekly Sanibaria	49999	49999	0	
	Market				
	Gelabil Daily Market	9500	9500	0	
	Mazbat Daily Bazaar	49999	49999	0	
	Dhansirighat bus parking	53651	53651	0	
	Dhansiri weekly Market	5701	0	5701	Bakijai
	Dhansiri Daily Market	6899	0	6899	Bakijai
	Kalbari weekly Market	164939	164939	0	
	Sub total	1425187	1095546	416785	
Borsola	Doomdooma weekly Market	118999	0	118999	Bakijai
	Sub total		0	118999	
Grand Total		25962793	14393971	11941462.6 5	

Source: Information furnished by the department

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