

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA



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FOR THE YEAR 2014-15

NORTH CACHAR HILLS AUTONOMOUS COUNCIL, HAFLONG, ASSAM

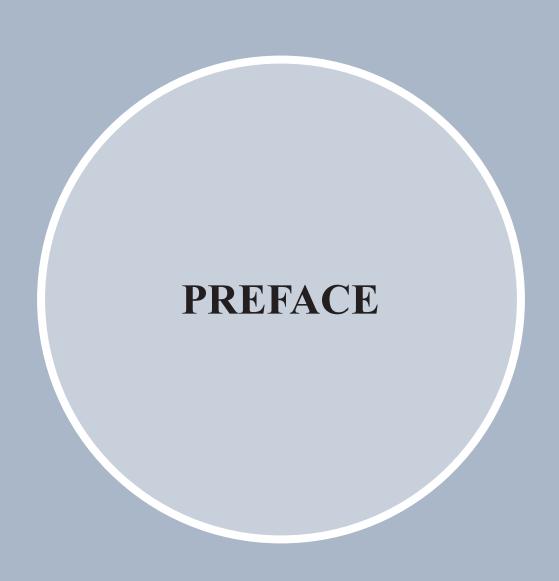
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TABLE OF CONTENTS

	Paragraph	Pages		
Preface		iii		
Overview		V		
Chapter-I: Constitution, Rules and Maintenance of Accounts				
Profile of North Cachar Hills Autonomous Council	1.1	1		
Organisational structure of NCHAC Secretariat	1.2	2		
Rules for the management of District Fund	1.3	3		
Maintenance of Accounts and Audit Arrangements	1.4	3		
Internal Control	1.5	4		
Recommendations	1.6	4		
Chapter-II: Autonomous District Council F	unds			
Introduction to District Fund	2.1	5		
Sources and Application of Funds	2.2	5		
Receipts and Disbursements	2.2.1	5		
Unspent balance	2.2.2	7		
Comments on budgetary process	2.3	8		
Revenue Receipts compared with budget estimates	2.3.1	8		
Revenue expenditure compared with budget estimates	2.3.2	9		
Conclusion	2.4	9		
Recommendations	2.5	9		
Chapter-III: Comments on Accounts				
Introduction to Accounts and Comments on Council Accounts	3	11		
Comments on Annual Accounts	3.1	11		
District Fund	3.1.1	13		
Deposit Fund	3.1.2	14		
Personal Deposit Account	3.2	16		
Conclusion	3.3	17		
Recommendations	3.4	17		
Chapter-IV: Compliance Audit Observations				
Non-release of Council's share of Motor Vehicle Tax by the District Transport Authority	4.1	19		
Utilisation of departmental receipts towards departmental expenditure	4.2	19		
Appendices		21		





PREFACE

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

2. This Report contains four Chapters, the first of which deals with the Constitution of the 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 noticed during test-audit of the transactions of the Council for the year 2014-15 including those which came to notice in earlier years but not dealt with in previous Reports. The Compliance audit observations on the DDOs of entrusted departments under the Council are also reported separately through the C&AG's Report from time to time, along with 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 the management of the District Fund and relevant constitutional provisions on maintenance of Accounts. Chapter-II gives an overview of the financial position of the Council and budgetary process during the year. Chapter-III deals with audit comments on annual accounts of the Council for the year 2014-15. Chapter-IV of the Report deals with the audit findings pertaining to transaction audit of the Council and contains two paragraphs.

Internal Control

An evaluation of the internal control system in the Council revealed that the internal control mechanism was weak, evidenced by persistent irregularities like large variations between the budget and the actual expenditure, inaccuracy of figures of Annual Accounts, *ad-hoc* management of revenue earning resources and environmentally sensitive issues in absence of proper policy, absence of effective mechanism for timely deposit of revenue earned by the different organs of the Council, absence of Internal Audit wing *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. Above failure in internal controls under Financial Management is fraught with risks of fraud, misappropriation and financial irregularities, which might remain undetected.

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

2. Fund Management and Budgetary Process

➤ Funds received from the State Government for subjects/departments entrusted to the Council during 2014-15 were accounted for in Part-II Deposit in contradiction to the form of accounts prescribed by C&AG.

(Paragraph 2.1)

➤ Bulk of the activities (Approximately 90 *per cent*) undertaken by NCHAC during 2014-15 was from the funds provided by the State Government, which is currently being shown under Deposit Fund.

(Paragraph 2.2.1)

➤ During 2014-15, NCHAC received ₹ 476.45 crore for entrusted functions from the State Government. Of this, the Council disbursed ₹ 432.14 crore to the Drawing and Disbursing Officers, for performing entrusted functions resulting in surplus of ₹ 44.31 crore under Deposit fund.

(Paragraph 2.2.2)

➤ Variation between budgeted (Entrusted) and actual numbers with respect to both receipts and expenditure, if any remained unascertained as NCHAC did not disclose the details of receipts and expenditure in respect of funds received from the State Government in its Annual Accounts.

(Paragraph 2.3)

➤ Wide variations between budget estimates and actual receipts as well as expenditure indicated preparation of unrealistic budget during the year 2014-15.

(Paragraphs 2.3.1 and 2.3.2)

Recommendations

- Council may disclose Head-wise breakup of consolidated opening and closing balances in the Annual Accounts so as to provide assurance that the expenditure incurred was for the purpose it was sanctioned.
- Council may draw up action plan to increase its income from own sources and spend wisely on revenue generation activities for financial sustainability.
- Council may undertake detailed budgetary analysis and reviews to identify and increase productive expenditure on activities and schemes.

3. Comments on Accounts

Revenue Receipts in respect of 'Professional Tax & Trade License fee' and 'Land Revenue' were overstated by ₹ 1.55 crore and ₹ 0.72 crore respectively in the Annual Accounts for the year 2014-15 and Revenue Receipts in respect of 'Stamp and Registration fees' and 'Entry Tax' were understated by ₹ 0.02 crore and ₹ 2.92 crore respectively during 2014-15 in the Annual Accounts of the Council.

(Paragraphs 3.1.1.1 and 3.1.1.2)

➤ Receipts and disbursements against Border Region Grant Fund and 13th Finance Commission Award were not accounted for in the Annual Accounts for the year 2014-15 leading to understatement of both receipts and expenditure by the Council.

(*Paragraph 3.1.2.1*)

➤ During 2014-15, NCHAC did not reconcile the discrepancies in opening and closing balances between two sets of records *viz.*, Treasury records and Annual Accounts despite these having been pointed out in previous Audit Reports.

(Paragraph 3.2)

Recommendations

- Council may prepare its Annual Accounts in complete consistency with the Form of Accounts prescribed by C&AG incorporating all transactions appropriately under District Fund and Deposit Fund.
- Annual Accounts may show the details of funds received from State Government within the District Fund as against the current practice of showing the same within

Deposit Fund. The Funds received from State Government should also be disclosed minor head wise in Statement-5 and Statement-6 so as to assist greater accountability and transparency.

- Council needs to maintain ledger account, which should be the basis of compiling the Annual Accounts.
- Council should ensure control over budgetary allocation and expenditure, and to avoid fund being locked up or diverted.
- 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.

4. Compliance Audit Observations

District Transport Authority did not release ₹ 56.39 lakh being the Councils share of Motor Vehicle Tax.

The NCHAC should take up the matter with the Government for early realisation of outstanding dues from the Transport Department.

(Paragraph 4.1)

➤ Transport and General Administration Department of the Council utilised ₹ 30.14 lakh towards departmental expenditure in violation of Fund Rules.

Council should evolve a system of checks so that revenues collected by various departments are deposited to PDA expeditiously as per the Fund Rules.

(Paragraph 4.2)

Chapter-I

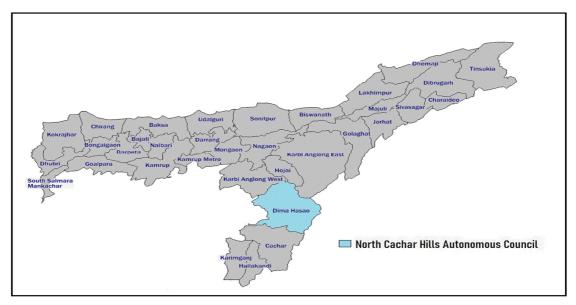
Constitution, Rules and Maintenance of Accounts



Chapter-I Constitution, Rules and Maintenance of Accounts

1.1 Profile of North Cachar Hills Autonomous Council

The North Cachar Hills District Council in Assam was set up in April 1952 under Article 244(2) read with the Sixth Schedule to the Constitution of India. It was renamed as North Cachar Hills Autonomous Council (NCHAC) on 13 September 1995. NCHAC encompasses the district of North Cachar Hills covering 4,890 Sq. Km. area, which is about 6.23 *per cent* of total area of Assam. The Council renamed North Cachar Hills district as "Dima Hasao" on 30 March 2010 and the Council is using the nomenclature "Dima Hasao Autonomous Council" in its official records. However, amendment to the Sixth Schedule to the Constitution, in this regard, has not been carried out till date.



NCHAC is governed by a Council comprising 30 members, of whom 28 are elected through adult suffrage, while two members are nominated by the Governor of Assam.

The Sixth Schedule to the Constitution of India provides for administration of specified tribal areas by constituting a District/ Regional Council for each autonomous district/ region with powers to make laws on matters listed in paragraph 3(1) of the Sixth Schedule, mainly in respect of allotment, occupation, use of land, management of forests (other than reserved forests), use of any canal or watercourse for agriculture, regulation of the practice of 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 3A of the Sixth Schedule, NCHAC was vested with additional powers to make laws on the subjects, as specified under serial (a) to (o) in the Schedule *ibid*.

In terms of paragraph 6(1) of the Sixth Schedule, the Councils have the powers to establish, construct or manage primary schools, dispensaries, markets, cattle pounds, ferries, fisheries, roads, road transport and waterways in the respective autonomous districts. NCHAC also has the powers to assess, levy and collect within the autonomous

district, revenue in respect of land and buildings, taxes on professions, trades, callings and employments, animals, vehicles and boats, tolls on passengers and goods carried in ferries and maintenance of schools, dispensaries or roads as listed in paragraph 8 of the Sixth Schedule. Under paragraph 9 of the Schedule, the Council is also entitled to the share of revenue generated from licenses/ leases for extraction of minerals within the Council area as agreed upon between Government of Assam (GoA) and the Council. The above functions are called normal or inherent functions of the Council in common parlance.

In addition, the State Government entrusted additional functions, under Paragraph 6(2) of the Schedule *ibid*, (called entrusted functions) to NCHAC in relation to a total 30 subjects¹, since June 1970 (further revised in November 1979, November 1992 and December 1996). According to the terms of the latest entrustment, the State Government is required to make funds available to NCHAC in advance, primarily against Grant 77 of the State budget so that the latter can finance the expenditure relating to entrusted functions without difficulty. NCHAC is required to render monthly detailed accounts against their expenditure to the Principal Accountant General (Accounts and Entitlements), Assam for adjustment of such advance of funds provided through State Budget. Budget provisions for these functions are to be made in the State budget and in terms of Office Memorandum (31 December 1996) of GoA, the Council is responsible to the State Legislature in respect of all matters relating to such funds provided for discharging the functions entrusted to it.

Thus, while executive functions were delegated in stages to the Council by GoA under Paragraph 6(2) since June 1970, with the Constitution (Amendment) Act, 1995 (42 of 1995), and the consequent insertion of paragraph 3A in the Sixth Schedule, the Council has inherent legislative powers on these subjects.

1.2 Organisational structure of NCHAC Secretariat

The NCHAC Secretariat was headed by two Principal Secretaries during 2014-15. The entrusted departments are headed by the Principal Secretary (Transfer), appointed by the State Government, who also operated the Personal Deposit Account (PDA) of the Council, while the inherent functions of the Council are looked into by the Principal Secretary (Normal), who is appointed by the Council. The Principal Secretaries are assisted by Secretaries, Additional and Joint Secretaries and other affiliated officers appointed by the Council and other state service officers deputed by GoA.

⁽i) Industry (ii) Animal Husbandry & Veterinary (iii) Forest (iv) Agriculture (v) Education (vi) PWD (vii) Sericulture (viii) Cultural Affairs (xi) Soil Conservation (x) Co-operation (xi) Fisheries (xii) Panchayat & Rural Development including DRDA (xiii) Handloom & Textile (xiv) Health & Family Welfare (xv) Public Health Engineering (xvi) Irrigation (xvii) Social Welfare (xviii) Flood Control Department (xix) Sports & Youth Welfare (xx) Weight & Measures (xi) Food & Civil Supplies (xxii) Town & Country Planning (xxiii) College Education (General), including Library Services, District Museum & Archaeology (xxiv) Land Reforms (xxv) Publicity/Public Relation (xxvi) Printing & Stationery (xxvii) Tourism (xxviii) Transport (xxix) Excise and (xxx) Finance including sales Tax on purchase of goods other than Newspaper, Excise, Professional Tax.

Chief Executive Member

Principal Secretary (Normal)

Principal Secretary (Transfer)

Executive Members

Departmental Secretaries

Departmental Secretaries

Departmental Secretaries

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

Organogram-1.1: Showing structure of NCHAC administration

Rule 126 of NCHAC Fund Rules, 1953 provides that the Council shall prepare a detailed statement of the permanent establishment existing on 1st April each year in a prescribed form. The Council did not comply with the aforesaid provision and failed to provide records pertaining to the Sanctioned Strength (SS) of the Council Sector. Information furnished to audit however, showed that Persons-in-position (PIP) during 2014-15 under Council Sector was 2,304 and there are 146 DDOs² under the control of NCHAC. SS and PIP in respect of Entrusted functions (State Sector) during 2014-15 was not available with the Council. The Council authority stated (May 2022) that the required information will be furnished after collection of the same from the concerned Departments.

1.3 Rules for the management of District Fund

In terms of provisions of Paragraph 7(2) of the Sixth Schedule, rules for the management of the District Fund *viz.*, North Cachar Hills District Fund Rules, 1953 were framed by the Council and notified in April 1953.

1.4 Maintenance of Accounts and Audit Arrangements

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 (CAG). The approved format *inter-alia* provides for two divisions of the accounts, 'Part-I District Fund' and 'Part-II Deposit Fund'. The Fund, as prescribed under paragraph 7(1) of the Sixth Schedule to the Constitution, is maintained in Haflong treasury as PDA of NCHAC.

² 16 under Council Sector and 130 under State Sector.

The accounts and records of the Principal Secretaries, NCHAC, Haflong are audited by CAG of India under Paragraph 7(4) of the Sixth Schedule to the Constitution of India. The NCHAC submitted its Annual Accounts for the year 2014-15 in November 2016 with a delay of more than a year.

Result of audit of Annual Accounts for the year 2014-15 and test-check of transactions of the Council during the year have been presented in Chapter-II to Chapter-IV 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 the following shortcomings:

- i. NCHAC did not maintain any ledger or consolidated abstract showing receipts generated from its own resources, fund received from the Government, disbursements made to Drawing and Disbursing Officers (DDOs) of different departments under administrative control of NCHAC (for entrusted function) and for the expenditure incurred by DDOs of NCHAC (for inherent function). However, a register showing head-wise, month-wise receipts and expenditure is maintained without detailed breakup like challan No., date, bill No., etc. Thus, control system did not assure accuracy of figures of Annual Accounts by itself.
- ii. Absence of any laid down policy in respect of revenue collection in the major revenue earning departments like Forests, Transport, Taxes, Mines and Minerals, resulting in *ad-hoc* management of revenue earning resources and environmentally sensitive issues.
- iii. There was no effective mechanism for timely deposit of revenue earned by different organs of NCHAC in the PDA of the Council.
- iv. There was no Internal Audit wing to strengthen the internal control system and enforce effective management.

1.6 Recommendations

- i. Council may ensure submission of Annual Accounts to the Accountant General as per the prescribed timelines.
- ii. Council needs to strengthen its internal control mechanism and to take action on deficiencies in financial management and maintenance of records.

Chapter-II

Autonomous District Council Funds



Chapter-II Autonomous District Council Funds

2.1 Introduction to District Fund

Sixth Schedule provides for a District Fund for each autonomous 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 accordance with the provisions of the Constitution. District Fund is maintained as Deposit Account (8443-Civil Deposit) in Haflong Treasury and the Principal Secretary (Transfer), NCHAC is the authorised officer to operate the Fund.

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

A. District Fund

District Fund further 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 also includes grants and contributions received from the Government. The second division deals with expenditure of a Capital nature met from borrowed funds. It also comprises of loans and their repayments by the Council and also loans and advances to staff and others and 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, GPF, Sales Tax and Security Deposits, *etc.*, where the Council incurs a liability to repay the moneys received or has a claim to recover the amount paid.

Contrary to this, funds received from the State Government for subjects/departments entrusted to the Council during 2014-15 were accounted for in Part-II Deposit Fund. This has been discussed in Chapter-III of this Report.

2.2 Sources and Application of Funds

2.2.1 Receipts and Disbursements

Table-2.1 shows the summary of fiscal transactions of NCHAC during 2014-15, while *Appendix-I* provides details of receipts and disbursements of the current as well as the previous year as per Annual Accounts of NCHAC.

Table-2.1: Summary of financial transactions of NCHAC during 2014-2015

(₹ in crore)

Receipts	Par	Disbursement		
55.18	Distr	District Fund		
476.45	Depo	Deposit Fund		
531.63	Total Receipts	Total Receipts Total Disbursement		
127.00	Opening Balance Closing Balance		174.33	
658.63	Gran	Grand Total		

Source: Annual Accounts

It can be seen from Table-2.1 that bulk of the activities (Approximately 90 *per cent*) undertaken by NCHAC is from the funds provided by the State Government, which is currently being shown under Deposit Fund.

Further, as per Annual Accounts for the year 2014-15, total receipts and disbursements were ₹ 531.63 crore and ₹ 484.30 crore respectively, but as per Treasury records, the figures were ₹ 531.68 crore and ₹ 474.81 crore respectively.

Chart 2.1(A) and 2.1(B) present the trends of receipts and disbursement under the District Fund (fund generated from its own sources) and Deposit Fund (funds provided by the State Government) over a period of five years (2010-15).

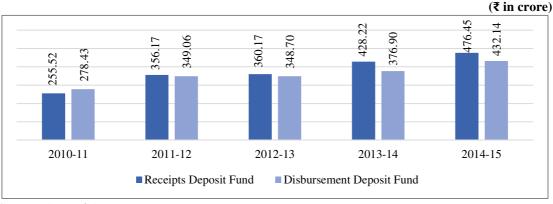
Chart 2.1(A): Trends of receipts and disbursement under District Fund during 2010-2015

(₹ in crore) 52.15 51.72 53.77 55.18 42.76 36.70 40.80 35.28 33.48 2010-11 2011-12 2012-13 2013-14 2014-15 ■ Disbursement District Fund Receipts District Fund

Source: Annual Accounts

It is evident from Chart-2.1(A) that expenditure from District Fund exceeded the annual receipts during 2010-11, 2012-13 and 2013-14 and the same was met out of the balances available with the Council, as the funds are non-lapsable.

Chart 2.1(B): Trends of receipts and disbursement under Deposit Fund during 2010-15



Source: Annual Accounts

It is apparent from Chart-2.1(B) that the disbursements under deposit fund did not exceed its receipts in last four years.

Further, NCHAC has not received any funds under Article 275 (1) from Government of India during 2014-15.

2.2.2 Unspent balance

Unspent balance at the end of the financial year against funds received from GoA neither lapse automatically nor are surrendered by the Council. The savings accumulated in PDA of the Council are utilised in subsequent years.

During 2014-15, NCHAC received ₹ 476.45 crore for entrusted functions from the State Government including funds for Central and State Sector Schemes received through Grants³ other than Grant-77⁴. Against the receipts of ₹ 476.45 crore during the year, the Council disbursed ₹ 432.14 crore to the Drawing and Disbursing Officers for performing entrusted functions. This resulted in surplus of ₹ 44.31 crore under Deposit Fund.

The trends of retaining unspent balance was persistent during the years 2011-15, which was evident from the rising unspent balance in the Annual Accounts of the Council as shown in **Chart 2.2**.

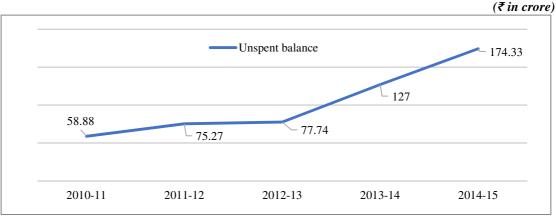


Chart 2.2: Unspent balance as per Annual accounts

Source: Annual Accounts

As Annual Accounts of NCHAC did not disclose grant-wise head-wise details of balances, the head of accounts under which disbursements were made less than or more than the funds received during the year also remained undisclosed.

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

Further, accounts for Grant 77 are based on Monthly Accounts rendered by NCHAC to office of the Principal Accountant General (A&E), Assam for expenditure met on

Grant 29-₹ 95,00,000; Grant 39-₹ 1,44,69,656; Grant 44-₹ 1,52,16,000; Grant 70-₹ 30,00,000.

⁴ Grant 77-₹ 4,72,22,83,400.

entrusted subjects. In the absence of head wise balances in Personal Deposit Account, there was no assurance that the expenditure was incurred for the purpose for which it was sanctioned.

2.3 Comments on budgetary process

NCHAC prepares two sets of budgets as detailed below:

- i) **Entrusted Budget:** NCHAC prepares its entrusted budget in respect of Grant No. 77, for subjects entrusted to it by the State Government as per Paragraph 6(2) of the Sixth Schedule. This budget is submitted to the State Government for appropriation by the State Legislatures and release of funds. In this budget, the Chart of Accounts (CoA) followed by NCHAC is that followed by GoA, which is in line with List of Major and Minor Head (LMMH) of the Union and States. Funds from this Grant are released to NCHAC in two instalments as advance.
- ii) **Council Budget:** NCHAC also prepares another budget in respect of estimated own revenue receipts and estimated expenditure to be incurred therefrom. This budget is termed as Normal budget in common parlance. In this budget, NCHAC follows the CoA prescribed by C&AG.

As NCHAC did not disclose the details of receipts and expenditure in respect of funds received from State Government in its Annual Accounts, variation between budgeted (Entrusted) and actual figures with respect to both receipts and expenditure, if any could not be ascertained.

Instances of variation between Revenue Receipts/ Revenue Expenditure and Council Budget are discussed in the succeeding paragraphs.

2.3.1 Revenue Receipts compared with budget estimates

Revenue Receipts of NCHAC from own sources during 2014-15 was $\stackrel{?}{\underset{?}{?}}$ 21.90 crore⁵ against the total estimated (budgeted) receipts of $\stackrel{?}{\underset{?}{?}}$ 78.39 crore, leading to net shortfall of $\stackrel{?}{\underset{?}{?}}$ 56.49 crore (72 per cent).

Head-wise position of variation between estimates of receipts and actual receipts showed that shortfall ranging from 65 to 100 *per cent* occurred in eight heads of account. Excess receipts over budget estimates were noticed in three heads of account during 2014-15, as detailed in *Appendix-II*. Similar variations were also noticed in earlier years also and pointed out in previous Audit Reports.

The wide variations between estimated and actual receipts were indicative of unrealistic budget projections. As such, streamlining of the process of preparation of budget was needed to be ensured by the Council.

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⁵ Total receipts: ₹ 55.18 crore minus (GIA: ₹ 32.84 crore + Misc. receipts: ₹ 0.44 crore) = ₹ 21.90 crore

2.3.2 Revenue expenditure compared with budget estimates

Total revenue expenditure of NCHAC under Council Sector during 2014-15 was ₹ 52.07 crore against the total estimated (budget) provision of ₹ 62.44 crore.

Head-wise position of variation between estimated and actual expenditure showed that savings ranging from 16 to 100 *per cent* had occurred in 13 heads of account. Excess expenditure over budget estimates had also occurred during 2014-15 in four heads of account, as detailed in *Appendix-III*.

The above savings and excess expenditure against estimated provision underlined the need for a rational estimation process based on a critical review of necessity. Further, planning of expenditure and strengthening the monitoring mechanism at all levels needs to be emphasised by the Council.

2.4 Conclusion

- 1. There was no assurance that the expenditure incurred out of unspent balance of previous years was actually incurred for the purpose for which it was sanctioned.
- 2. Fiscal management was inadequate which led to substantial surplus/ deficit under District and Deposit Fund, wide variations between estimated and actual receipts and expenditure.
- 3. Budgetary assumptions of the Council were not realistic during 2014-15, and budgetary estimates were off the mark by a considerable margin.

2.5 Recommendations

- i. Council may disclose Head-wise breakup of consolidated opening and closing balances in the Annual Accounts so as to provide assurance that the expenditure incurred was for the purpose it was sanctioned;
- ii. Council may draw up action plan to increase its income from own sources and spend wisely to ensure financial sustainability; and
- iii. Council may undertake detailed budgetary analysis and review to identify and increase productive expenditure on activities and schemes.

Chapter-III

Comments on Accounts



Chapter-III

Comments on Accounts

3 Introduction to Accounts and Comments on Council Accounts

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 (CAG), which was done in 1977. The Form of Accounts prescribed by CAG comprises of seven statements. A brief description of these seven statements is given in **Table-3.1**.

Table-3.1: Statements in the CAG prescribed Form of Accounts of District Councils

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

3.1 Comments on Annual Accounts

NCHAC prepared its Annual Accounts with the aforementioned seven statements. Deviations with respect to the format prescribed by C&AG were as under:

a. Statement-1 of the Annual Accounts of NCHAC exhibited Revenue Receipts of ₹ 55.18 crore from its own sources (including assistance of ₹ 32.84 crore received from the State Government and miscellaneous receipts of ₹ 0.44 crore) and of ₹ 476.45 crore from the State Government for functions entrusted to it under Paragraph 3A of the Schedule *ibid*. The receipts of ₹ 476.45 crore from the State Government was, however incorrectly accounted under Part-II Deposit Fund. Statement-5 showed details of revenue by Major Heads only for own funds' receipts,

- excluding funds received from the State Government for entrusted functions, which forms nearly 90 *per cent* of total receipts. NCHAC did not provide Minor Head wise breakup of ₹ 476.45 crore in Statement-5. Consequentially, Audit could not ascertain whether the expenditure made under different heads was within the allotted budget.
- b. Statement-1 also shows summary of expenditure made, both from its own revenue (₹ 52.15 crore) and from receipts from the State Government for entrusted functions (₹ 432.14 crore). However, the funds of ₹ 432.14 crore was incorrectly shown under the Deposit Fund. Statement-6 showed details of expenditure for District Fund (₹ 52.15 crore) only, while details of expenditure of out of ₹ 432.14 crore received from State Government were not included in Statement-6 of Annual Accounts.
 - The form of Accounts prescribed by CAG requires 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. However, the funds transferred by GoA to NCHAC for subjects/ departments entrusted to the Council has been accounted for under Part-II Deposit Fund as a single line item with no breakup of either receipts or expenditure being shown in the accounts. Thus, treatment of the same as Deposit Fund in Statement-1 is in contradiction to the form of accounts prescribed by CAG. Moreover, since both Statement-5 and Statement-6 as prepared by the Council, provide insufficient information *vis-à-vis* the prescribed form of accounts, the accounts lack completeness and comparability.
- c. NCHAC is required to submit Monthly Accounts to Principal Accountant General (A&E) for funds transferred to it against Grant 77, based on which, the Appropriation Accounts is compiled and prepared. Appropriation Accounts of the said Grant indicated that during 2014-15, NCHAC had incurred an expenditure of ₹ 47.61 crore towards Capital Outlay. However, NCHAC depicted ₹ 7.91 lakh only towards Capital Outlay in Statement-2. Thus, Annual Accounts of NCHAC did not provide correct picture of current and cumulative expenditure towards creation of capital assets as of March 2015.

From the above observations, it is evident that the Accounts lack transparency as the details regarding the receipts and expenditure from the funds provided by the State Government were not disclosed in the Annual Accounts.

Thus, NCHAC is required to rectify the mistake by correctly accounting its financial transactions from the funds received from the State Government in the Annual Accounts as per the format prescribed by the C&AG.

Since, NCHAC has not disclosed the transactions pertaining to the funds received from State Government in detailed manner, as prescribed, in its Annual Accounts, audit analysis is mainly restricted to NCHAC's own funds, which are discussed in succeeding paragraphs.

3.1.1 District Fund

3.1.1.1 Overstatement of receipts

Receipts under the heads 'Taxes on Income-Professional Tax and Trade License fee' and 'Land Revenue' as exhibited in the Annual Accounts for the year 2014-15 did not tally with that of the records/ information as furnished by the department concerned. There was an overstatement of receipts to the extent of ₹ 2.27 crore in the Annual Accounts as shown in **Table-3.2**.

Table-3.2: Overstatement of receipts

(₹ in crore)

Head of accounts	Receipts as per Annual Accounts	Actual receipts	Overstatement in the Annual Accounts (+)
Taxes on Income -Professional Tax & Trade License fee	4.16	2.61	1.55
Land Revenue Taxes	1.13	0.41	0.72
Total	5.29	3.02	2.27

Source: Annual Accounts and Departmental records

While accepting the observation, NCHAC assured (March 2017) to avoid such mistakes in future.

Thus, reconciliation of figures of initial books of accounts *e.g.*, Cash Books, records maintained by concerned departments with the Annual Accounts was needed to be ensured by the Council.

3.1.1.2 Understatement of receipts

Receipts under the head 'Stamp and Registration fees' was shown as 'Nil' in the Annual Accounts (Statement-5) for the year 2014-15. However, scrutiny of records of General Administration Department showed that an amount of ₹ 1.90 lakh was collected and deposited into Personal Deposit Account (PDA) of the Council under the head of account *ibid*. Again, records and information furnished to Audit showed that against actual receipts of ₹ 3.26 crore under the head of account 'Other General Economic Services - Entry Tax', only ₹ 0.34 crore was accounted for in the Annual Accounts. This resulted in understatement of receipts to the extent of ₹ 2.94 crore in the Annual Accounts for the year 2014-15 as detailed in **Table-3.3**.

Table-3.3: Understatement of receipts

(₹ in crore)

Head of accounts	Receipts as per	Actual	Understatement in
	Annual Accounts	receipts	the Annual Accounts
Stamp and Registration fees	0.00	0.02	0.02
Other General Economic Services –	0.34	3.26	2.92
Entry Tax			
Total	0.34	3.28	2.94

Source: Annual Accounts and Departmental records

While accepting the observation, the Principal Secretary, NCHAC stated (March 2017) that steps would be taken to avoid such lapses in future.

3.1.2 Deposit Fund

Although, funds received from the State Government for subjects/departments entrusted to the Council, was to be accounted for under District Fund as per the format provided by the CAG, the Council accounted these funds under Deposit Fund. Audit comments on the Deposit Fund are discussed in the succeeding paragraphs.

3.1.2.1 Understatement of receipts and disbursement under Part-II Deposit Fund and overall opening/ closing balance depicted in the Annual Accounts

As per Rule 14 of NCHAC District Fund Rules, 1953, all money received by the Council shall be credited to the PDA (treasury) and as per Rule 16, all monetary transactions shall be entered in the cash book as they occur.

It was observed that the Council received ₹ 12.48 crore from Panchayat and Rural Development Department for implementation of schemes under Border Region Grant Fund (BRGF). The amount was kept in Bank account instead of depositing the same into Council's PDA as required under Rules. Besides, Bank interest amounting to ₹ 0.48 crore was earned during 2014-15. Out of the above funds, the Council released ₹ 12.38 crore to different implementing agencies during 2014-15 leaving an unutilised balance of ₹ 0.58 crore as of March 2015. Similarly, ₹ 6.67 crore (including interest ₹ 0.09 crore) was received as 13th Finance Commission funds, which was also kept in bank account (in the name of the Principal Secretary, NCHAC) instead of depositing it into the PDA. Besides, there was an unspent balance of ₹ 2.16 crore as on 01 April 2014 under 13th FC. Out of the available funds of ₹ 8.83 crore, the Council released ₹ 5.64 crore during 2014-15 to various implementing agencies for implementation of schemes under 13th FC leaving ₹ 3.19 crore as unutilised balance.

During audit, it was however, seen that the receipts, utilisation and opening and closing balances of the above funds were not accounted for in the Annual Accounts.

Thus, receipts and disbursement under Part-II Deposit Fund, overall opening/closing balances of Annual Accounts for the year were understated to the extent as shown in **Table-3.4**.

Table-3.4: Extent of understatement of receipts and disbursement and opening/ closing balances

(₹ in crore)

Scheme	Opening balance	Funds received	Interest received	Total funds available	Disbursement	Closing balance
BRGF	12.48	0.20	0.28	12.96	12.38	0.58
13 th FC	2.16	6.59	0.08	8.83	5.64	3.19
Total	14.64	6.79	0.36	21.79	18.02	3.77

Source: Departmental records

The NCHAC did not offer any specific reply on the observation.

3.1.2.2 Irregular receipts by way of diversion of fund for entrusted function

In terms of Office Memorandum (31 December 1996) of GoA, the executive power in respect of 30 subjects/ departments have been entrusted to NCHAC. As per modalities of entrustment, the State Government, before the beginning of a financial year, is to

give an indication to the Council of the overall Financial Plan allocations for the year. The NCHAC then prepares the estimated receipts and expenditure (Grant 77) pertaining to NC Hills District in respect of entrusted subjects/departments as per the allocations, norms, *etc.*, and after considering the estimates in their Council session, forward the estimates along with synopsis within the stipulated time to State Government for appropriation by the State Legislature.

Further, in order to enable NCHAC to finance the expenditure of the entrusted functions without difficulty, the State Government releases Plan and Non-Plan funds, appropriated heads of account wise, against Grant 77 as advance in two instalments. The expenditure is to be made by the Council towards entrusted functions for which it was appropriated.

Test-check of Annual Accounts of NCHAC for the year 2014-15 and other relevant records showed that against the total receipts of ₹ 476.45 crore during the year, NCHAC irregularly sanctioned and released ₹ 5.65 crore to different DDOs of entrusted departments as 7.5 per cent Administrative Charge and five per cent Contingency Charge directing the DDOs that fund so sanctioned be withdrawn and deposited again to the Personal Deposit Account of the Council. The deposit of funds by the DDOs was treated as revenue receipts under the head of account "Other General Economic Services" in the Annual Accounts of the District Fund and the same was utilised for discharge of inherent functions of the Council. Government approval or authorisation for deduction of funds out of Plan allocation was not available on records nor could be produced to Audit though specifically called for.

Thus, despite GoA having released ₹ 0.50 crore as Administrative Charge during 2014-15, deduction of another ₹ 5.65 crore in the form of Administrative/ contingency charge out of Plan fund released by the State Government for discharging entrusted functions, without approval of the Government was not only unauthorised but was also bound to have adverse impact on developmental activities for which the fund was released.

3.1.2.3 Diversion of Capital Fund towards Revenue expenditure

Government of Assam (GoA) sanctioned and released ₹ 143.00 lakh to NCHAC during 2014-15 for capital expenditure under the head of account '5055 Capital Outlay on Road Transport Services (Plan)' from the State budget (Revised) provisions. The sanction order provided that the fund should be utilised for the purpose for which it has been released. Scrutiny of records showed that out of the total fund of ₹ 143.00 lakh, NCHAC released ₹ 83.70 lakh to the Transport Department of the Council during 2014-15. Out of the released amount, the Transport Department incurred an expenditure of ₹ 17.31 lakh towards revenue expenditure for procurement of spare parts for the existing vehicles, office stationery, *etc*.

Thus, diversion of capital fund amounting to ₹ 17.31 lakh towards revenue expenditure was irregular.

The Principal Secretary, NCHAC stated (March 2017) that due to paucity of funds, Transport Department diverted and utilised capital fund towards revenue expenditure.

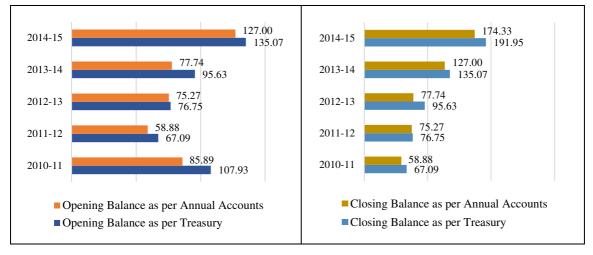
3.2 Personal Deposit Account

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

Audit noticed that the Council was not aware of the differences that existed between the balances as per Cash Book and the balances as per the PDA held in treasury and the Annual Accounts were prepared without any reconciliation of the two sets of balances as depicted in **Chart-3.1(A)** and **Chart-3.1(B)**.

Chart-3.1(A): Details of Opening Balances 01 April (₹ in crore)

Chart-3.1(B): Details of Closing Balances 31 March (₹ in crore)



In reply, the Principal Secretary stated (March 2017) that necessary reconciliation would be done and intimated to audit. However, no such intimation was received from the Council (June 2021). The above deficiency persists despite being pointed out in previous Audit Reports and NCHAC needs to take appropriate steps for correct accounting.

In this context, Audit further observed that during 2014-15, Revenue Receipts amounting to ₹ 6.77 lakh, deposited into the PDA were not accounted for in cash book as detailed in *Appendix-IV*. This resulted in understatement of own receipts to that extent. Such instances of non-accounting in Cash Book led to discrepancies in opening/closing balances in the two sets of records.

3.3 Conclusion

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

- 1. Form of Accounts followed by NCHAC for preparing Annual Accounts was not in conformity with the Form of Accounts prescribed by C&AG for District Councils in 1977.
- 2. The figures of the Annual Accounts were not supported by ledgers/consolidated abstracts compiled from initial books of accounts (Cash Book/ Revenue Collection Register, *etc.*).
- 3. Non-disclosure of head-wise details of balances in the Annual Accounts indicated lack of transparency.
- 4. Receipts of fund from State Government (State budget) with corresponding disbursements shown under Part- II Deposit Fund were not disclosed Minor head wise in the Annual Accounts.
- 5. Head-wise details of unspent balances of funds received for entrusted functions were not worked out both at the beginning and closing of the year. Thus, there was no assurance that the expenditure incurred out of unspent balance of previous years was actually incurred for the purpose for which it was sanctioned.
- 6. Book-keeping (accounting) was weak and required further strengthening. Many cases of discrepancies and lack of reconciliation with collateral records and under/ overstatement of receipts/ expenditure in Annual Accounts were noticed.
- 7. Non-reconciliation of figures booked in the cash book with those of the Treasury reflect poor internal control system of NCHAC and raises concerns relating to accuracy of accounts.
- 8. Capital funds were diverted towards revenue expenditure.

3.4 Recommendations

- i. Council may prepare its Annual Accounts in complete consistency with the Form of Accounts prescribed by C&AG incorporating all transactions appropriately under District Fund and Deposit Fund.
- ii. Annual Accounts may show the details of funds received from State Government within the District Fund as against the current practice of showing the same within Deposit Fund. The Funds received from State Government should also be disclosed minor head wise in Statement-5 and Statement-6 so as to assist greater accountability and transparency.
- iii. Council needs to maintain ledger account, which should be the basis of compiling the Annual Accounts.

- iv. Council should ensure control over budgetary allocation and expenditure, and to avoid fund being locked up or diverted.
- v. 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.

Chapter-IV

Compliance Audit
Observations



Chapter-IV Compliance Audit Observations

4.1 Non-release of Council's share of Motor Vehicle Tax by the District Transport Authority

Hill Areas Department (HAD) directed (22 March 1991) the Deputy Commissioner, NC Hills District (erstwhile) to pay 90 *per cent* of the gross collection of Motor Vehicle (MV) Tax quarterly to the District Council. Transport Department had authorised the Deputy Commissioner (01 June 1991) to release the payment to the Council.

Scrutiny of records⁶ and information furnished to audit relating to MV Tax showed that the total outstanding dues stood at ₹ 56.39 lakh⁷, being Council's 90 *per cent* share at the end of the year 2014-15. The Deputy Commissioner had not released the share of MV Tax to the Council till March 2015. There was nothing on record to suggest that the Council has taken up the matter with the DC/ Department.

The NCHAC should take up the matter with the Government for early realisation of outstanding dues from the Transport Department.

4.2 Utilisation of departmental receipts towards departmental expenditure

According to Rule 18 of the NCHAC District Fund Rules, 1953 (DFR), all moneys received by the Council shall be remitted into the treasury promptly and shall on no account be appropriated towards expenditure. Test-check of records and scrutiny of information furnished to Audit, revealed that the Transport Department collected revenue to the tune of ₹ 49.56 lakh during 2014-15. The revenue so collected was on account of bus fare, hire charges of buses, sale proceeds from auction of condemned vehicles *etc.*, under the receipt head of account 'Roads & Transport Services'. Out of the amount, the Department deposited ₹ 19.88 lakh into the PDA. The balance amount of ₹ 29.68 lakh was spent towards departmental expenditure, like procurement of fuel and lubricant, spare parts, *etc.*, during 2014-15.

Similarly, General Administration Department realised total revenue of ₹ 1.91 lakh during 2014-15 on sale of stamp paper, out of which, ₹ 1.45 lakh was deposited during 2014-15 into PDA and the balance amount of ₹ 0.46 lakh was utilised towards departmental expenditure.

Thus, during 2014-15, an amount of ≥ 30.14 lakh⁸ was spent out of departmental receipts by the Council in violation of Fund Rules *ibid*.

⁶ Transport Department of the Council

⁷ Up to March 2014: ₹ 16.19 lakh and 2014-15: ₹ 40.20 lakh

 $^{^{8}}$ ₹ 29.68 lakh + ₹ 0.46 lakh

The Principal Secretary, NCHAC replied (March 2017) that due to paucity of funds, the departmental receipts were utilised towards departmental expenditure due to unavoidable circumstances, which would be avoided in future.

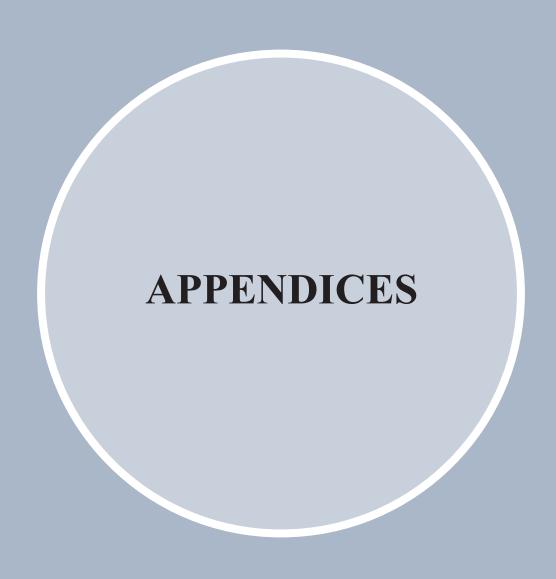
The Council has not taken any corrective measures despite being pointed out in previous year's Audit Report.

Council should evolve a system of checks so that revenues collected by various departments are deposited to PDA expeditiously as per the Fund Rules.

Guwahati The 22 February 2024 (KUMAR ABHAY)
Accountant General (Audit), Assam

Countersigned

New Delhi The 27 February 2024 (GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India





Appendix-I (Reference: Paragraph 2.2.1)

Receipts and expenditure of NCHAC for the year 2014-15 as per Annual Accounts and the resultant surplus/deficit under revenue, capital and deposit fund

(₹ in lakh)

P 1			(₹ in lakh)		
Receipts		Particulars Particulars	Expenditure		
2013-14	2014-15	Part-I: District Fund	2013-14	2014-15	
	1				
399.53	415.70	Taxes on Income and Expenditure	-	-	
90.60	113.35	Land Revenue	268.58	240.53	
-		Stamps and Registration	-	-	
24.42		Taxes on Vehicles	-	-	
-		Education	1,892.05	1,824.28	
389.07	573.76	Forests	1,405.98	1,328.99	
521.58	407.98	Mines and Minerals		-	
-		District Council	135.86	28.11	
-	-	Executive Members	20.09	36.04	
-	0.38	Other Administrative Service/Administration of	37.35	32.16	
		Justice			
-	-	Secretariat General Services	582.85	538.48	
-	-	Pension and Other Retirement Benefits	-	300.00	
-	-	Art and Culture	49.43	50.72	
-	-	Urban Development	6.86	2.19	
-	-	Social Security and Welfare	17.21	21.08	
-	-	Relief on account of Natural Calamities	-	0.15	
9.92	11.93	Roads and Transport Services	66.49	156.60	
-	-	Stationery and Printing	1.58	6.33	
12.64	13.72	Public Works	507.62	476.17	
376.28	653.39	Other General Economic Services	162.34	165.52	
347.50	3,284.00	Grants in Aid	-	-	
-	44.06	Miscellaneous Receipts#	-	-	
3,000.00	-	Administrative charges	-	-	
5,171.54	5,518.27	Total: Revenue Receipts and Expenditure (A)	5,154.29	5,207.35	
-	-	Revenue Surplus	17.25	310.92	
		Capital Receipts and Expenditure			
-	-	Capital Account			
-		Capital Outlay on Public Works	79.61	7.91	
-		Capital Outlay on Road Transport Services	142.87	-	
-	-	Debt	-	_	
-	-	Loans and Advances	-	_	
-	-	Recoveries of Loans and Advances	-	-	
0.00	0.00		222.48	7.91	
5,171.54	5,518.27	Total Part –I District Fund (A+B)	5,376.77	5,215.26	
Part-II: Deposit Fund					
		Receipts and Disbursements under entrusted functions			
42,821.66	47,644.69	Funds received from the State Government			
.=,=21.00	,	Disbursements	37,690.18	43,214.46	
		Surplus on Deposit Fund	5,131.48	4,430.23	
42,821.66	47,644.69	Total- Part-II Deposit Fund (C)	37,690.18	43,214.46	
47,993.20	53,162.96	Total Receipts and Expenditure under Part I & II	43,066.95	48,429.72	
,	20,202.00	Opening balance /Closing balance (D)	,	,	
7,773.65	12,699.91	Cash/Treasury (PDA)	12,699.91	17,433.15	
55,766.85	65,862.87	Grand Total (A+B+C+D)	55,766.86	65,862.87	
,	,,.		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	

Source: Annual Accounts

Refund of unspent amount received from DDOs is treated as Miscellaneous Receipts classified as "Debt (Normal) Miscellaneous Receipts.

Appendix-II (Reference: Paragraph 2.3.1)

Revenue Receipts compared with Estimated Receipts (Budget) during 2014-15

(₹ in lakh)

Heads of Account	Estimated	Receipts as	Variation	Percentage
	Amount	per Annual	Excess (+)	
		Accounts	Shortfall (-)	
Forests	3,738.25	573.76	(-) 3,164.49	85
Roads and Transport Services	60.00	11.93	(-) 48.07	80
Other General Economic	1,862.64	653.39	(-) 1,209.25	65
Services				
Other Administrative Service	3.00	0.38	(-) 2.62	87
Land Revenue	1,740.00	113.35	(-) 1,626.65	93
Taxes on Vehicles	30.00	0	(-) 30.00	100
Stationery & Printing	0.02	0	(-) 0.02	100
Stamps and Registration	2.00	0	(-) 2.00	100
Taxes on Income and	395.00	415.70	(+) 20.70	5
Expenditure				
Public Works	7.60	13.72	(+) 6.12	81
Mines and Minerals	0.50	407.98	(+) 407.48	81,496
Total	7,839.01	2,190.21	(-) 5,648.80	

Source: Normal Budget and Annual Accounts

Appendix-III (Reference: Paragraph 2.3.2)

Expenditure compared with that of Budget provisions during 2014-15

(₹ in lakh)

Heads of Account	Budget	Expenditure	Variation	Percentage
	Provision	as per	Excess (+)	
		Annual	Saving (-)	
		Accounts		
Education	2,620.93	1,824.29	(-) 796.65	30
District Council	156.35	28.11	(-) 128.24	82
Executive Members	43.08	36.04	(-) 7.04	16
Administration of Justice	53.20	32.16	(-) 21.04	39
Secretariat General Services	758.59	538.48	(-) 220.11	29
Pension and Other Retirement	800.00	300.00	(-) 500.00	63
Benefits				
Art and Culture	80.05	50.72	(-) 29.33	37
Relief on account of Natural	5.00	0.15	(-) 4.85	97
Calamities				
Stationery and Printing	24.00	6.33	(-) 17.67	74
Public Works	659.68	476.17	(-) 183.51	28
Other General Economic	212.53	165.52	(-) 47.01	22
Services				
Land Revenue	329.66	240.53	(-) 89.13	27
Urban Development	0	2.19	(+) 2.19	100
Information and Publicity	4.50	0	(-) 4.50	100
Social Security and Welfare	18.10	21.08	(+) 2.98	16
Roads and Transport Services	107.03	156.60	(+) 49.57	46
Forests	371.21	1,328.99	(+) 957.78	258
Total	6,243.91	5,207.35	(-) 1,036.59	

Source: Normal Budget and Annual Accounts

Appendix-IV Reference: Paragraph 3.2

Amount deposited as per treasury receipts schedule but not accounted for in the PLA Cash Book by the Council during 2014-15

(In ₹)

Sl. No.	Month	Amount
1	June 2014	4,576
2	July 2014	12,064
3	August 2014	1,952
4	September 2014	3,22,049
5	October 2014	1,08,985
6	November 2014	14,314
7	January 2015	43,472
8	February 2015	69,888
9	March 2015	99,900
	Total	6,77,200

Source: Departmental Records

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