

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



**SUPREME AUDIT INSTITUTION OF INDIA**  
लोकहितार्थ सत्यनिष्ठा  
Dedicated to Truth in Public Interest

**FOR THE YEAR ENDED  
31 MARCH 2017**

**BODOLAND TERRITORIAL COUNCIL  
KOKRAJHAR, ASSAM**



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# **PREFACE**





## **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 2016-17.

2. This Report contains four Chapters, the first of which deals with the Constitution of the Bodoland Territorial Council (BTC), Kokrajhar, Assam, the rules for the management of the District Fund and maintenance of accounts by the District Council. Chapter-II depicts Autonomous District Council Fund position. Chapter-III deals with the Comments on Accounts and Chapter-IV deals with compliance audit observations made during test-audit of transactions of the Secretariat of BTC including DDOs of entrusted departments for the year 2016-17 and 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, and through Inspection Reports.



# OVERVIEW



## OVERVIEW

This Report contains four Chapters. Chapter-I provide a background on the formation of the Autonomous District Council, rules for the management of the District Fund and relevant Constitutional provisions on maintenance of Accounts. Chapter-II gives an overview on the financial position of the Council and budgetary process during the year. Chapter-III deals with audit comments on annual accounts of the Council for the year 2016-17 and Chapter-IV of the Report deals with the audit findings pertaining to transaction audit of the Council.

### Internal Control

For efficient management of any organisation, an effective internal control mechanism should be in place to ensure that proper checks and procedures are exercised for effective discharge of its mandate, reliability of its financial reporting and compliance with applicable laws and regulations to avoid/minimise errors, detect and prevent instances of possible misappropriation, irregular payment, *etc.* An evaluation of internal control system in the Council revealed that internal control mechanism was weak as evident from persistent irregularities like discrepancy in cash balances as per annual accounts with that of Treasury records, non- deposit of Council's revenue in the Treasury, non-disclosure of Head of Account-wise and fund-wise opening and closing balances, unfruitful expenditure, failure to collect own revenue, lack of internal coordination among different departments, irregular submission of utilisation certificate (UCs), creation of liability, excess/avoidable expenditure, *etc.*, highlighted in Inspection Reports (IRs) issued separately. Weak internal control is fraught with risks of fraud, misappropriation and financial irregularities, which remain undetected.

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

### 2. Autonomous District Council Fund

➤ Council Normal Budget deviates from both Comptroller and Auditor General of India prescribed Chart of Accounts as well as List of Major and Minor Heads prescribed by Controller General of Accounts.

*(Paragraph 2.1.2)*

➤ BTC maintains only consolidated opening and closing balances without Head/Grant-wise details. Non-disclosure of Head/Grant-wise balances details makes the Annual Accounts opaque and weakens the basis for control over expenditure.

*(Paragraph 2.2.5)*

➤ Variation on revenue collection ranging between minus 14 and 44 *per cent* between estimated provisions (Normal) and actuals was noticed during 2016-17 indicating unrealistic preparation of budget.

*(Paragraph 2.3)*

### **Recommendations**

*Council may ensure adoption of C&AGs prescribed Chart of Accounts in its Normal Budget for better depiction/disclosure in its Annual Accounts.*

*Council may disclose Grant-wise Head-wise breakup of consolidated opening and closing balances in the Annual Accounts to provide assurance that the expenditure incurred was for the purpose it was sanctioned.*

### **3 Audit of Annual Accounts**

➤ 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.

#### ***Paragraph 3.2.1***

➤ The Annual Accounts of BTC depicted 'Nil' expenditures towards Capital Outlay while Grant No. 78 of the Appropriation Account showed BTC had incurred expenditure of ₹ 192.99 crore under Capital Outlay.

#### ***Paragraph 3.2.3 (b)***

➤ Receipts of ₹ 2.80 crore including previous years balance of ₹ 0.05 crore being sale proceeds of 'way side bus tickets' and expenditure of ₹ 2.75 crore under Bodoland Transport Services (BTS) was neither deposited into the PDA nor entered in the Council's Cash Book in violation of the provision of its Fund Rules.

#### ***Paragraph 3.3.1.1***

➤ BTC compiled its Annual Accounts for the year 2016-17 without reconciling its records with Pr. Accountant General (A&E) and the Treasury.

#### ***Paragraph 3.4.2***

### **Recommendations**

*Council should compile its Annual Accounts following C&AG's prescribed guidelines for greater accountability and for proper disclosure.*

*Council may devise a system of periodical reconciliation with PAG (A&E) and the Treasury Officer, Kokrajhar.*

### **4. Compliance Audit Observations**

➤ BTC rejected highest bidders without any recorded reasons during settlement of Mineral Concession, Market/Hats/Ghat resulting in loss ₹ 11.83 crore of revenue.

#### ***Paragraphs 4.1.1 and 4.1.2***

➤ BTC irregularly diverted Fifth Assam State Finance Commission grant scheme funds towards payment of staff salaries in violation of the schemes guidelines and submitted UCs to the Finance Department before incurring actual expenditure.

#### ***Paragraph 4.2***

- Inaction on the part of BTC authorities led to unfruitful expenditure of ₹ one crore on construction of Guest House at Kokrajhar.

***Paragraph 4.3***

- CHD, Social Welfare Department, BTC prior to placing of supply order did not make, any attempt to ascertain the prevailing market rate of materials. Consequently, materials were purchased at exorbitantly higher rate resulting in excess expenditure of ₹ 3.61 crore on procurement of Anganwadi materials and food stuff under SNP.

***Paragraph 4.4 and 4.5***

- BTC created a liability of ₹ 41.79 crore in violation to the provision of its Fund Rules while incurring expenditure during the procurement of sewing machines, blankets, and medicated mosquito nets due to non-availability of funds.

***Paragraph 4.6***

***Recommendations***

*The Council should consider taking appropriate action to fix responsibility for loss of revenue and issue strict instruction for proper selections of bidders as per Financial Rules.*

*Council may issue clear instructions to prescribe the responsibilities and procedures to be followed by the Purchase Committee, and the Executives to avoid excess expenditures, loss of revenues, irregular expenditure, etc.*





# **CHAPTER-I**

## **Constitution, Rules and Maintenance of Accounts**

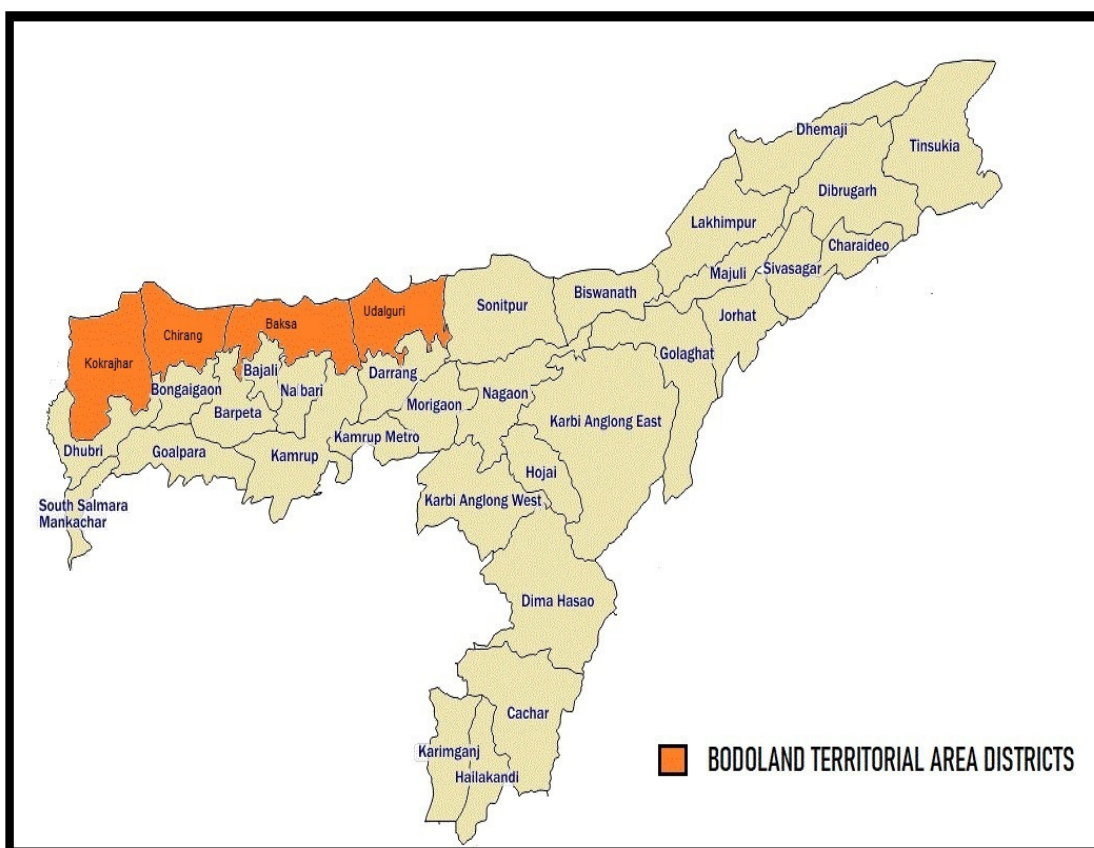


# Chapter-I

## Constitution, Rules and Maintenance of Accounts

### 1.1 Profile of Bodoland Territorial Council

Bodoland Territorial Council (BTC) is an Autonomous Council in Assam established in pursuance of a Memorandum of Settlement (MoS)<sup>1</sup> amongst Government of India, Government of Assam and Bodo Liberation Tigers. The BTC was set up on 05 December 2003 in terms of an amendment<sup>2</sup> to the Sixth Schedule of the Constitution of India. The BTC encompasses 8821.68 sq.km of area comprising four districts of the State (about 11.25 *per cent* of total area of Assam).



As per the amendment to the Sixth Schedule, the Council would have a maximum of 46 members, of whom, 40 are elected through adult suffrage, while six members are nominated by the Governor of Assam. Out of the 40 elected seats, thirty are reserved for Scheduled Tribes, five for non-tribal communities, five open for all communities. The nominated members are to be selected from amongst the unrepresented communities from the BTC area, of which at least two should be women.

The Sixth Schedule to the Constitution provides for administration of specified tribal areas by constituting a District/ Regional Council for each autonomous district/

<sup>1</sup> MOS of 10 February 2003 reached amongst Government of India, Government of Assam and Bodo Liberation Tigers

<sup>2</sup> The Sixth Schedule to the Constitution (Amendment) Act, 2003.

region with powers to make laws on matters listed in paragraph 3(1) of the Sixth Schedule, mainly in respect of allotment, occupation, use of land, management of forests (other than reserved forests), use of any canal or watercourse for agriculture, regulation of the practice of 'Jhum' or other forms of shifting cultivation, establishment of village or town committees or councils and their powers, village or town administration, public health and sanitation and inheritance of property, which are called inherent functions of the Council. Further, in terms of Paragraph 3B<sup>3</sup> of the Sixth schedule, the BTC was vested with additional powers to make laws on 40 subjects (**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 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. The BTC also has the powers to assess, levy and collect within Bodoland Territorial Area District (BTAD), taxes on land and buildings, professions, trades, employments, taxes on animals, vehicles and boats, the entry of goods into a market for sale therein, and tolls on passengers and goods carried by ferries, and taxes for maintenance of schools, dispensaries or roads, *etc.*, as listed in paragraph 8 of the Sixth Schedule.

In order to enable the BTC to exercise the above powers, the State Government resolved (31 October 2003) to extend the former's executive powers and delegated/entrusted functions in respect of 39 out of 40 subjects (except relief and rehabilitation). Accordingly, administrative procedure/modalities were framed (16 October 2004) by Government of Assam in consultation with BTC under which Plan funds would be made available as advance, primarily against Grant No. 78 of the State budget, for BTC to incur expenditure on 39 subjects. As a part of this administrative arrangement, BTC is required to render monthly detailed accounts to the Principal Accountant General (Accounts and Entitlements) for adjustment of such advance of funds provided for through State Budget. It was also provided for in the administrative procedure<sup>4</sup> that the State Government would decide the modalities for transfer of other Plan (Schemes/ Programmes) and Non-Plan funds to the BTC.

However, such procedure/ modalities were not framed as on the date of submission (July 2016) of accounts for the year 2016-17 by the BTC to Accountant General.

## **1.2 Organisational structure of BTC Secretariat**

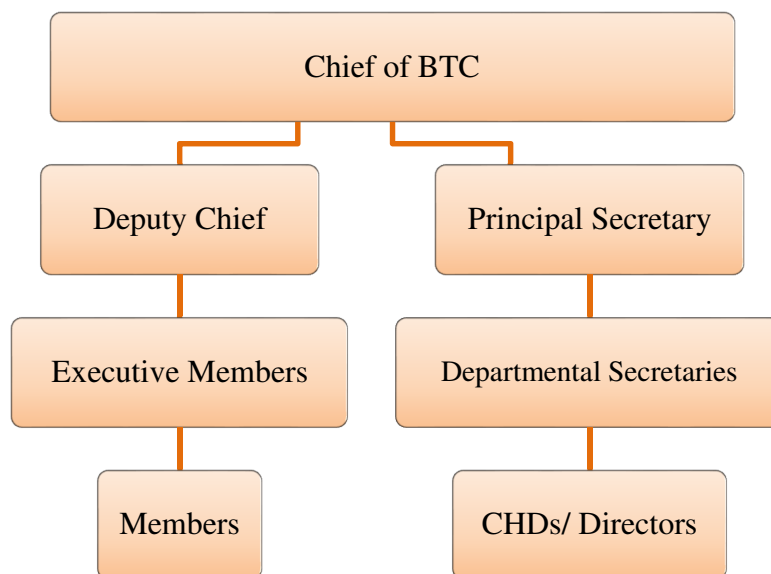
BTC Secretariat was headed by the Principal Secretary, BTC, Kokrajhar who was also functioning as the Drawing and Disbursing Officer (DDO) of the Council. Departmental Secretaries and Council Heads of Departments (CHD) cum Directors of different departments, assisted the Principal Secretary in carrying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

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<sup>3</sup> Included vide Sixth Schedule to the Constitution (Amendment) Act, 2003.

<sup>4</sup> Office Memorandum dated 16 October 2004.

The structure of BTC administration is given in the organogram below:



### 1.2.1 Human Resources

As per Rule 155 of the BTC Fund Rules, 2012 in April every year, a detailed statement of the permanent establishment existing on 01 April shall be prepared in the prescribed form and kept on record in the Council Office.

Audit observed that BTC did not prepare the detailed statement of its staff as mandated by the BTC Fund Rules as of March 2017.

Information furnished by BTC (May 2022) showed that Sanctioned Strength (SS) of BTC Secretariat was 565 (Government Sanctioned post: 246; Council Sanctioned post: 319) against which Persons-in-Position (PIP) during 2016-17 was 493, indicating a shortfall of 72. Copies of Government/Council orders pertaining to the actual SS to ascertain the authority could not be provided to audit. Moreover, BTC Secretariat did not maintain SS *vis-à-vis* PIP for various categories of staff of the entrusted departments. Due to failure to provide the information despite being specifically called for, Audit could not verify the actual staff position of BTC.

### 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, 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 is maintained in Kokrajhar Treasury, as Personal Deposit Account (PDA) of BTC.

The accounts and records of the Principal Secretary, BTC, Kokrajhar are test audited by CAG under Paragraph 7(4) of the Sixth Schedule. BTC submitted its Annual Accounts for the year 2016-17 in the approved format in November 2018 *i.e.*, after a delay of 17 months. The submitted Annual Accounts, however, did disclose the Grant-wise, Heads of Account-wise funds received and disbursed. At the instance of audit, BTC resubmitted its account for the year 2016-17 in August 2019 appending Annexures disclosing Head of Account-wise receipts and disbursements of funds transferred to BTC by the State Government. The audit of Annual Accounts along with the transactions of the Council for the year 2016-17 was conducted from 03 December 2019 to 10 February 2020.

Result of audit of Annual Accounts for the year 2016-17 and test-check of the transactions of the Council during the year have been presented in Chapter-II to Chapter-IV of this Report.

## **1.5 Internal Control**

For efficient management of any organisation, an effective internal control mechanism should be in place to ensure that proper checks and procedures are exercised for effective discharge of its mandate, reliability of its financial reporting and compliance with applicable laws and regulations to avoid/minimise errors, detect and prevent instances of possible misappropriation, irregular payment, *etc.* As part of internal control, effective internal audit arrangement should be in place to ensure compliance with the provisions of the Financial Rules and Regulations.

Audit observed that there was no internal audit wing set up in BTC during 2016-17. Further, evaluation of internal control system in the Council revealed that internal control mechanism was weak as evident from the persistent irregularities such as discrepancies 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 and funds-wise opening and closing balances, incurring of excess expenditure over fund received/unfruitful expenditure, failure to collect own revenue, lack of internal coordination among different departments, irregular submission of utilisation certificate, creation of liability, excess/avoidable expenditure, *etc.*, highlighted in the Inspection Reports (IRs) issued separately. A few instances of such are discussed in the succeeding Chapters. Weak internal control is fraught with risks of fraud, misappropriation and financial irregularities, which might remain undetected.

Thus, effective internal control reduces the risk of asset loss, and helps ensure that information generated is complete and accurate, financial statements are reliable, and day-to-day operations are conducted in accordance with the provisions of applicable laws and regulations. Council may establish an Internal Audit Wing to strengthen the internal control system for better management of its affairs.

## **1.6 Recommendations**

- *The Council should maintain detailed statement of sanctioned strength and persons-in-position for all the cadres for better human resource management.*
- *Council may ensure submission of Annual Accounts to the Principal Accountant General as per the prescribed timeline; and*
- *The BTC needs to strengthen its internal control mechanism, to reduce deficiencies in its Financial Management and to prevent possible frauds and misappropriation of funds.*





# **CHAPTER-II**

## **Autonomous District Council Fund**



## **Chapter-II**

### **Autonomous District Council Fund**

#### **2.1 Introduction to District Fund**

Paragraph 7 of Sixth Schedule to the Constitution of India provides for a District Fund for each autonomous region and a Regional Fund to which shall be credited all moneys received by the District Council for that district and the Regional Council for that region in the course of the administration of such district or region respectively in accordance with the provisions of the Constitution. BTC Fund was constituted under the provisions of Sub-Paragraph (I) of Paragraph 7 of the Sixth Schedule to which shall be credited all moneys received by the BTC in the course of the administration of the Bodoland Territorial Area District (BTAD) in accordance with the provisions of the Constitution. The fund is maintained as Deposit Account (8443-Civil Deposit) in the Kokrajhar Treasury, and 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 State / Central Governments. Broad classification as per C&AG's prescribed form of Accounts is as discussed below:

#### **A. District Fund**

District Fund further has 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 classed as revenue receipts and revenue expenditure met therefrom. It also includes the grants and contributions received from the Government and also grants and contributions made by the Council. The second division deals with expenditure of Capital nature met from borrowed funds. It also comprised of loans received and their repayments by the Council and loans and advances disbursed and their recoveries made by the Council.

#### **B. Deposit Fund**

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

Contrary to this, as per the extant practise, funds received from the State Government for subjects/departments entrusted to the Council during 2016-17 were accounted for in Part-II Deposit fund while own resources of the Council were accounted for in the District Fund. This has been discussed in Chapter III of this Report.

#### **2.1.1 BTC Resources**

Resources of BTC are mainly from the Revenue receipts of own sources, like Forest, Land Revenue, Market and Fair, *etc.*, as envisaged in the Sixth Schedule. Assistance

to meet a part of the Council's own expenditure is also provided by the State Government. For implementation of various developmental schemes/programmes for 39 entrusted departments to BTC, the State Government provides funds from the State budget (BTC specific Grant No-78). In addition, BTC is also in receipt of funds from other Grants<sup>5</sup> through the State Budget for various purposes.

### 2.1.2 Budgetary process

BTC prepares two sets of budgets as detailed below:

**Entrusted Budget:** BTC prepares its entrusted budget, which forms Grant No 78 of the State Budget, 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)<sup>6</sup> followed by BTC is that of List of Major and Minor Heads (LMMH) of the Union and States. Funds from this Grant are released by the State Government to BTC in two instalments as advance.

**Council Budget/ Normal Budget:** BTC also prepares another budget in respect of estimated own revenue receipts, estimated Central Sector Schemes (CSS), and receipts relating to grants other than Grant No. 78 received from the State Government and the estimated expenditure to be incurred therefrom. The Form of Accounts as well as the heads of account (Chart of Accounts) for use by the Autonomous District/Regional Councils were prescribed by the CAG in 1977 with the approval of the President, under clause 7(3) of the Sixth Schedule. The CAG's Chart of Accounts (CoA) prescribed for ADCs 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 Government.

Audit however, noticed that CoA followed in Council Budget deviates from both CAG's prescribed CoA as well as LMMH. It may be pointed out that, while the Controller General of Accounts prescribed the Account code '*2225-03-001-Welfare of Scheduled Castes, Scheduled Tribes Other Backward Classes and Minorities-Welfare of Backward Classes-Direction and Administration*' to book expenditure on salary and that the CAG had prescribed a simplified code '*1-District Council- District Council-Pay and Allowances of Chairman, Dy. Chairman and members of District Council*', but the Council assigned Account code '*2225-01-a*' to book the expenditure on '*Salary and Allowances of Speaker Dy. Speaker*' in deviation from the prescribed CoA, which needs rectification.

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<sup>5</sup> For illustration: Grant No 25-Misc General Service, Grant No 38-Welfare of SC/ST&OBC, Grant No 39: Social Security Welfare and Nutrition, Grant No 44 NEC, Grant No 66-Compensation & Assignment of Local Bodies and PRI, etc.

<sup>6</sup> A numbering system where each account head on the financial statements is assigned a number.

### 2.1.3 Release of funds by State Government

Upon appropriation of the Entrusted budget of BTC (Grant No. 78) by the State Legislature, funds are released by GoA as advance under the Head of Account “K-Deposit and Advances (C) 8550 Civil Advances not bearing interest-103- Other Departmental Advances” and placed at the disposal of BTC as per Paragraph 6(2) of the Sixth Schedule.

Due to such provision, BTC is responsible to the State Legislature for the funds transferred to it by the State. The BTC is also liable to render detailed monthly accounts to Pr. AG (A&E), Assam.

But there are also funds released from other than Grant No. 78 by respective departments of the State Government through sanction/Fixation of Ceiling<sup>7</sup>/ Bank draft, Advances, *etc.*, for which, BTC do not render monthly accounts to PAG (A&E). After receipt of these funds by the BTC, transactions are maintained in the treasury under the Public Deposit Account-Head of Account “8443–Civil Deposits.”

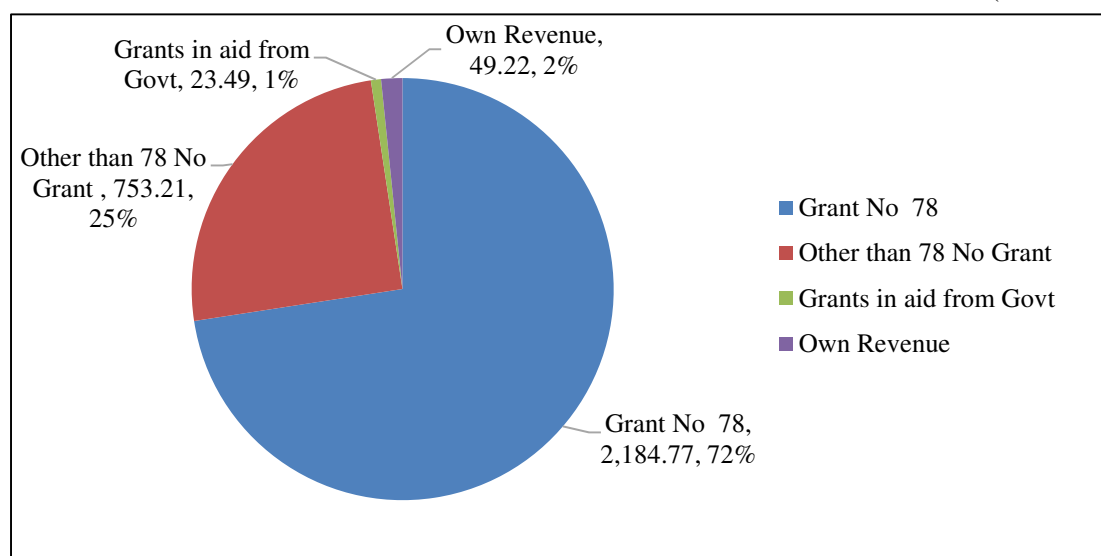
## 2.2 Receipts and Disbursements

### 2.2.1 Composition of receipts

The composition of resources of the Council during 2016-17 is shown in Chart- 2.1.

Chart- 2.1: Composition of Aggregate Receipts

(₹ in crore)



The above chart indicates that only two *per cent* (₹ 49.22 crore) of its fund could be generated by BTC during 2016-17 and 98 *per cent* (₹ 2,961.47 crore) of the funds was provided by the State Government.

<sup>7</sup> Fixation of Ceiling (FoC) earlier named as Letter of credit (LoC). This system ensures that the Government expenditure at any time of the year do not exceed the inflow of receipts as far as practicable and departments do not incur expenditure in excess of authorised provision.

## 2.2.2 Summary of financial transactions

The summary of financial transactions of BTC during 2016-17 is shown in **Table-2.1**, while **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 2016-17**

		(₹ in crore)
Receipts		Disbursement
72.71	District Fund	75.07
2.36	Deficit under District Fund	--
2,937.99	Deposit Fund	2,338.59
--	Surplus Under Deposit Fund	599.39
3,010.70	Total receipt and disbursement	2,413.67
337.24 <sup>8</sup>	Opening /Closing Balance	934.27
<b>3,347.94</b>	<b>Grand Total</b>	<b>3,347.94</b>

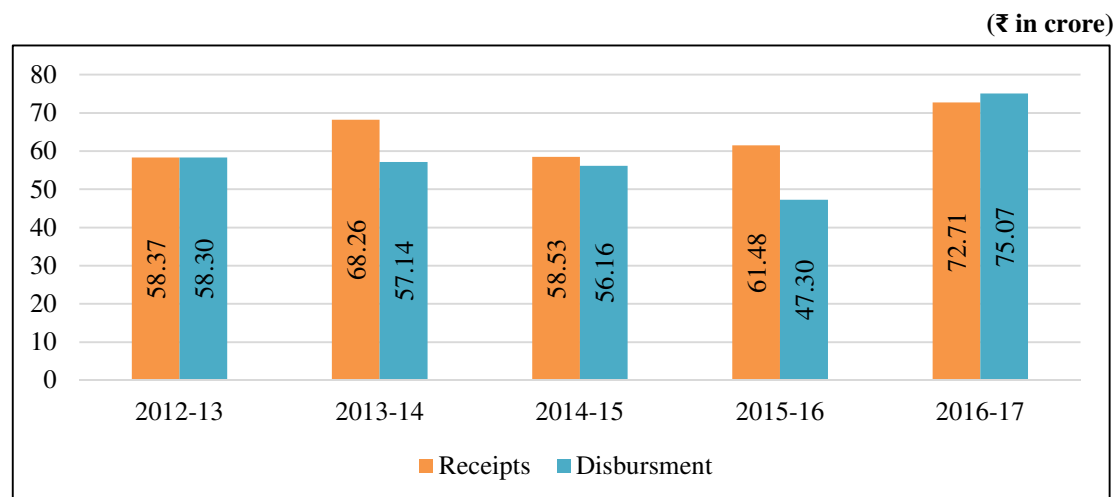
Source: Annual Accounts

As is evident from the table above, bulk of the activities (97 per cent<sup>9</sup>) undertaken by BTC was from the funds provided by the State Government, which is currently being shown under “Deposit Fund.”

## 2.2.3 Trend of receipts and disbursement

**Charts 2.2** and **2.3** present 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 (2012-17).

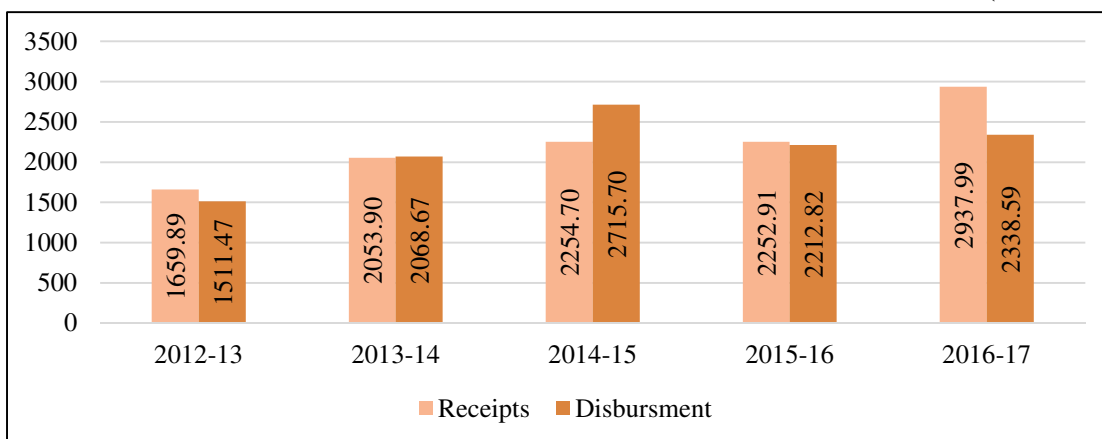
**Chart-2.2: Trend of receipts and disbursement under District Fund during 2012-17**



<sup>8</sup> Opening balance has been taken as ₹ 337.24 crore instead of ₹ 336.40 crore which was the closing balance as on 31 March 2016 as per Annual accounts for the year 2015-16 due to accounting of uncashed cheque value of ₹ 0.84 crore

<sup>9</sup> ₹ 2338.59 crore\*100/₹ 2413.67crore)

**Chart-2.3: Trend of receipts and disbursement under Deposit Fund during 2012-17**  
(₹ in crore)

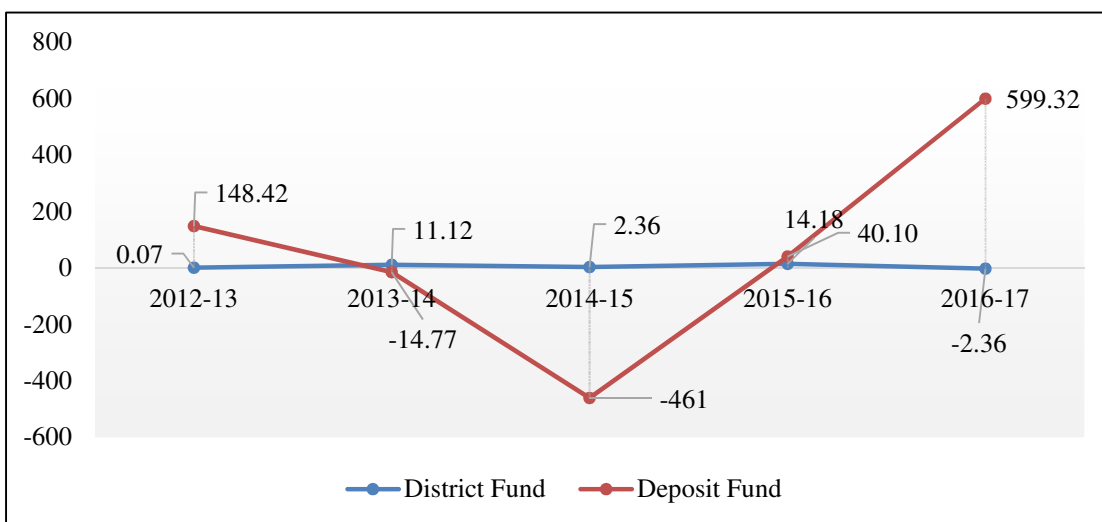


Audit noticed that there was deficit of ₹ 2.36 crore under **District Fund** (own revenue and Assistance by State Government to BTC) during 2016-17 which was evidently met from the surplus of previous years. The head of accounts from which BTC incurred the excess expenditure over the receipts during the year was, however not disclosed in the Annual Accounts as BTC maintained only consolidated balances for both District and Deposit Funds.

#### 2.2.4 Surplus/deficit under District and Deposit Fund

The trends of fund wise surplus/deficit during 2012-17 is depicted in **Chart-2.4**.

**Chart-2.4: Trends of Surplus/deficit under District and Deposit Fund**  
(₹ in crore)



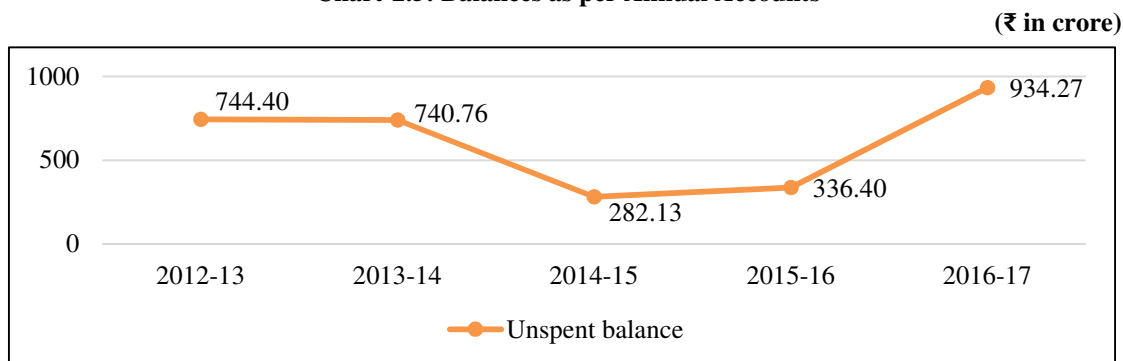
The surplus/deficit under **Deposit Fund** (funds provided by the State Government for entrusted functions) shows fluctuating trend from surplus of ₹ 148.42 crore during 2012-13 to a deficit of ₹ 461 crore in 2014-15 and again surplus of ₹ 599.32 crore during 2016-17. BTC attributed the reasons for surplus of ₹ 606.22 crore under Deposit Fund to receipt of funds from the State Government at the fag end of the financial year 2016-17.

### 2.2.5 Unspent balance

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, there is no lapsing of Funds at the end of the financial year. **Chart-2.4** presents the position of unspent balances of last five years as per Annual Accounts.

Audit noticed a decrease in the balances during 2014-15 from ₹ 740.76 crore at the end of 2013-14 to ₹ 282.13 crore as on March 2015. The closing balance of funds, however, increased significantly to ₹ 934.27 crore during 2016-17.

**Chart-2.5: Balances as per Annual Accounts**



BTC maintains only consolidated opening and closing balances without Head/Grant-wise details in the Personal Deposit Account. Non-disclosure of balances Head/Grant-wise details makes the Annual Accounts opaque and weakens the basis for the control over the expenditure and posed serious risk of misutilisation of funds released for various schemes/programmes. During the year 2016-17, the Annual Accounts disclosed that against 18 Heads of Accounts, BTC had incurred expenditure in excess (₹ 78.35 crore<sup>10</sup> receipts; ₹ 121.77 crore<sup>11</sup> expenditure) of the funds received under those Heads (as detailed in **Appendix-III**). However, due to non-disclosure of Head-wise balances in the Annual Accounts, Audit could neither ascertain whether there were balances available in those Heads to meet the expenditure in excess of receipts nor was it clear whether funds available in other Heads were utilised for such excesses. Further, depiction of Head/Grant wise details will clearly indicate the departments and the DDOs responsible for such deviation from the rules and also help in ensuring better budgeting control and discipline in its financial management in future.

Thus, due to absence of Head-wise balances in PDA, there was no assurance that the expenditure was incurred for the purpose for which it was sanctioned.

### 2.2.6 Receipts of Own Fund compared with previous years

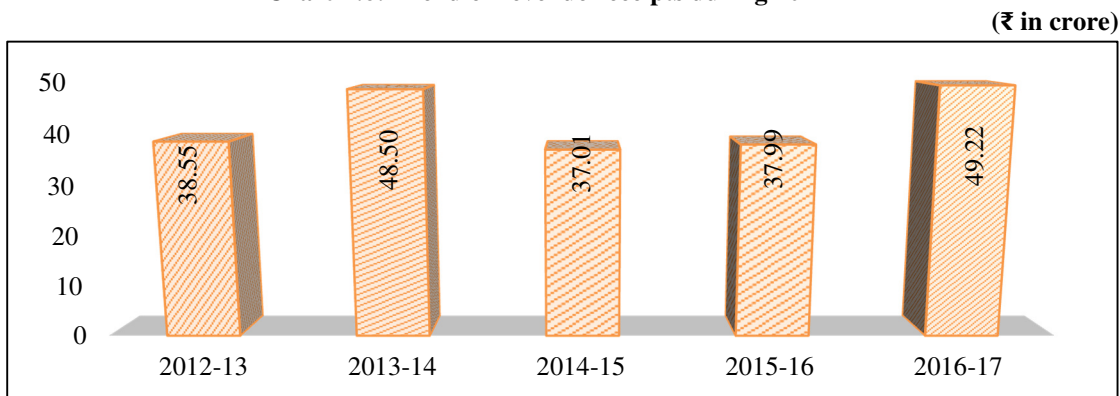
**Chart-2.6** presents the trend of revenue receipts of BTC from own sources during the last five years (2012-17).

<sup>10</sup> Plan only

<sup>11</sup> (Non-Plan: ₹ 2.64 crore, Plan: ₹ 119.13 crore)



Chart-2.6: Trend of revenue receipts during 2012-17

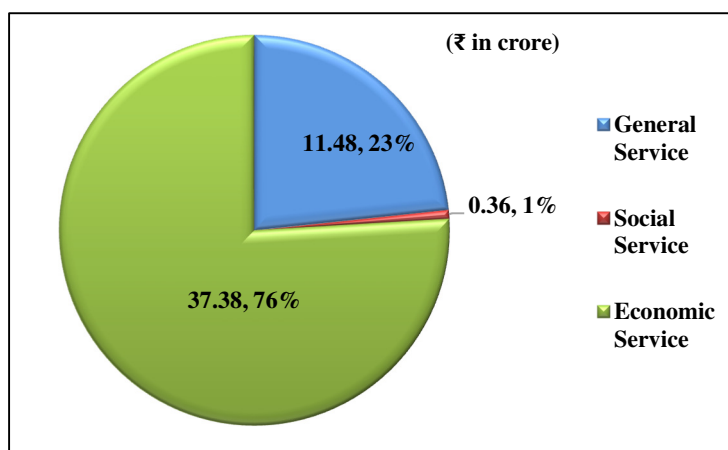


As evident from the chart, the growth of revenue during 2012-17 showed a fluctuating trend. The collection of revenue increased from ₹ 38.58 crore in 2012-13 to ₹ 48.50 crore in 2013-14 and fell to approximately ₹ 37 crore during 2014-15 and 2015-16. It again rose to ₹ 49.22 crore in 2016-17, which was only ₹ 0.72 crore higher than the collection achieved during 2013-14. Despite low revenue mobilisation, no concrete steps were taken to increase generation of own revenue resources by BTC.

### 2.2.7 Sector wise receipts and disbursement under District Fund

Total receipts and expenditure under the District Fund was ₹ 72.71 crore and ₹ 75.07 crore respectively. **Chart-2.7** indicates sector-wise revenue receipts of ₹ 49.22 crore (excluding *grants-in-aid* of ₹ 23.49 crore received from State Government) raised by the BTC under Part I District Fund during 2016-17.

Chart -2.7 Sector wise receipt under District Fund



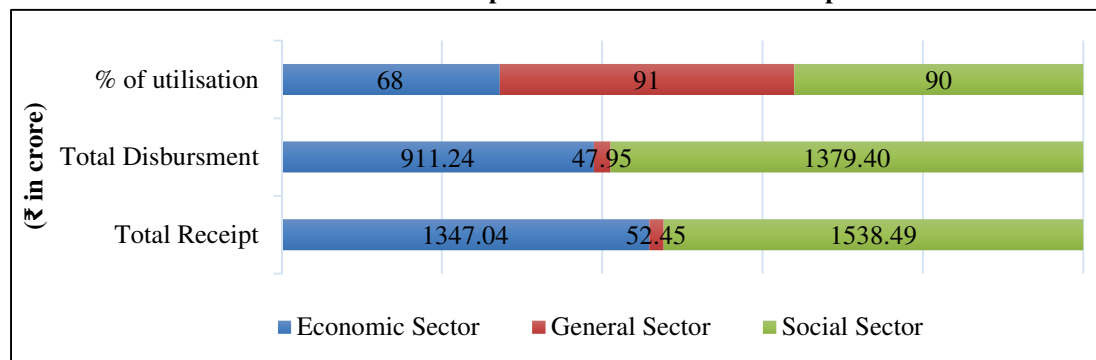
There was maximum receipt during 2016-17 from the Economic Sector (78 per cent) followed by the General Sector (23 per cent) to one per cent from Social sector. Head-wise details of revenue generated under the three sectors were as detailed in **Appendix-IV**.

The entire expenditure of ₹ 75.07 crore of its District Fund was incurred under Social Sector which consisted mainly of payment of pay & allowances, travelling expenses, contribution towards CPF and not towards the economic sector which has a greater potential to generate more economic development and resources for the future.

### 2.2.8 Sector wise receipts and disbursement under Deposit Fund

Total receipts and expenditure under the deposit fund as per Annual Accounts was ₹ 2,937.99 crore and ₹ 2,338.59 crore respectively. **Chart-2.8** indicates sector-wise receipts and disbursement accounted by BTC under Deposit Fund during 2016-17.

Chart-2.8 Sector wise receipts & disbursement under Deposit Fund



It could be seen from above that during 2016-17, disbursement for Social Sector was the highest at ₹ 1,379.40 crore (59 *per cent*) while ₹ 911.24 crore (39 *per cent*) was for Economic sector and ₹ 47.95 crore (two *per cent*) for General sector. Head-wise details of expenditure under the three sectors are detailed in **Appendix-V**. Further, during the year 2015-16, BTC could utilise approximately 84 *per cent* out of its total fund received. Against the total disbursement of ₹ 2,101.62 crore<sup>12</sup> during 2015-16, disbursement for Social Sector was ₹ 1,299.07 crore (62 *per cent*), Economic Sector at ₹ 718.95 crore (34 *per cent*) and for General Sector ₹ 83.60 crore (four *per cent*).

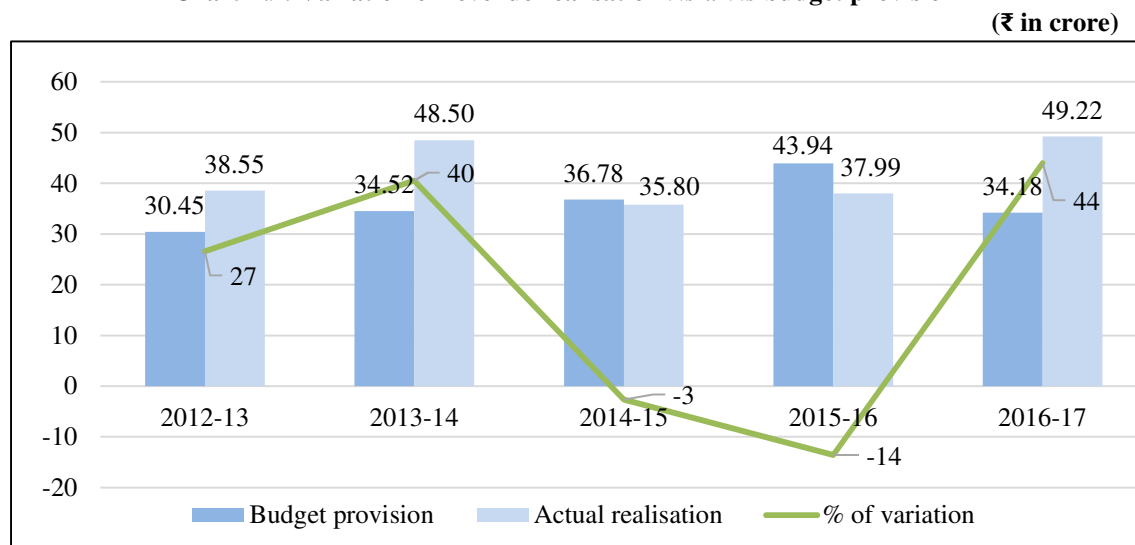
As BTC (2015-16) did not disclose Heads of Account wise fund received from the State Government, comparison of Sector wise percentage of utilisation against the receipts could not be analysed in audit.

BTC needs to augment its resources for higher utilisation of funds in Social and Economic Sector to improve socio-economic condition of its people.

### 2.3 Receipts compared to budget provision

**Chart-2.9** shows considerable variation between estimated provisions (Normal budget) and actual revenue realisation during the years 2012-17.

Chart-2.9: Variation of revenue realisation *vis-a-vis* budget provision



<sup>12</sup> Excluding refund of ₹ 111.20 crore

Audit noticed high fluctuation in revenue collection as compared with budget estimates. During 2012-13 and 2013-14 the revenue collection rose by ₹ 8.10 crore and ₹ 13.98 crore over the budget estimates respectively. Thereafter, it declined by 14 *per cent* (₹ 5.95 crore) during 2015-16 against the estimate. It again increased by 44 *per cent* (₹ 15.04 crore) over budget estimates during 2016-17. This indicates that the budget estimation of revenue collection as prepared by BTC was unrealistic and underlines the need for a review of the budget estimates to set a more realistic target for better augmentation of own resources.

## **2.4 Conclusion**

- i. BTC does not include the unspent balance of previous year in the current year entrusted budget as required under Assam Budget Manual.
- ii. Annual Accounts did not follow the same CoA as was used for preparation of budget. BTC neither adopted CoA prescribed by CAG nor followed LMMH.
- iii. BTC maintains only consolidated opening and closing balances without Head/Grant wise details. Thus, there was no assurance that the expenditure was incurred for the purpose for which it was sanctioned.
- iv. Budgetary exercise of the Council was not realistic during 2016-17. There was wide fluctuation/variations between the Budget estimates and actual receipt and expenditure during 2016-17.

## **2.5 Recommendations**

- *Council should include anticipated unspent balances in the entrusted budget document of the succeeding financial year as envisaged in the Assam Budget Manual.*
- *Council may ensure adoption of CAG's prescribed Chart of Accounts in its Normal Budget for better depiction/disclosure in its Annual Accounts.*
- *Council may disclose Grant-wise Head-wise breakup of consolidated opening and closing balances in the Annual Accounts to provide assurance that the expenditure incurred was for the purpose it was sanctioned.*



# **CHAPTER-III**

## **Audit of Annual Accounts**



## Chapter-III

### Audit of Annual Accounts

#### 3.1 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 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 Head-wise breakup.
6.	Statement No.6	Detailed account of expenditure of the Council with Minor Heads wise break up.
7.	Statement No.7	Receipts, disbursements, and balances under heads relating to District Fund and Deposit Fund showing summarised position of Opening Balance, Receipts, Disbursements, and Closing Balance for heads under District and Deposit Fund.

#### 3.2 Comments on Form of Accounts

**3.2.1** The CAG prescribed Form of Accounts requires the Council accounts to be kept in two parts, namely, 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 state that the Deposit Fund would comprise of items like Deposits, Advances, Provident Fund, *etc.* Rule 19 (1) of BTC Fund Rules, 2012 also provides the same format and divisions as prescribed by C&AG in 1977.

Audit noticed internal inconsistency in the BTC Fund Rules, 2012. Rule 22 (1) requires revenue receipts from its own source including assistance by the State Government and corresponding expenditure therefrom to be shown under District Fund. While funds received from State budget for entrusted functions and expenditure

incurred therefrom are exhibited under Part-II Deposit Fund. The Annual Accounts of BTC for the year 2016-17 was prepared largely in keeping with Rule 22(1) above.

**3.2.2** Rule 19 (7a) of BTC Fund Rules, 2012 provides that the classification of transactions shall be given following List of Major and Minor Heads of Account (LMMH) of Union and States issued by the Ministry of Finance, Government of India. However, this is not in keeping with the CAG'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 Government in India.

In persuasion to the decision taken (July 2021) with Principal Accountant General, the Government of Assam constituted a Committee to review the existing BTC Fund Rules to address various internal inconsistencies and to recommend modifications to bring about transparency in Annual Accounts of BTC. However, report on the review is yet to be made available for compliance.

**3.2.3** The BTC prepared its Annual Accounts in the aforementioned seven statements appending one additional Annexure showing Head of Account and Grant Number against funds received from State budget for entrusted functions, expenditure incurred therefrom and balance as on 31 March 2017. Major deviations noticed in Audit with respect to the format prescribed by CAG are highlighted below:

- a. Statement-1 has 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.
- b. BTC is required to submit Monthly Accounts to Accountant General (A&E) for funds transferred to it against Grant No. 78, based on which, the Appropriation Accounts is compiled and prepared by AG (A&E). Detailed Appropriation Account of the said Grant indicated that during 2016-17, BTC had made a total expenditure of ₹ 192.99 crore towards Capital Outlay. However, BTC had stated Capital expenditure as Nil in Statement-2. Thus, Annual Accounts of BTC does not depict the complete position of current and cumulative expenditure towards creation of capital assets as on 31 March 2017.
- c. Statement-5 showed details of revenue by Minor Heads for District Fund only, excluding Deposit Fund. The classification largely adopted is that of LMMH which is not in line with CoA prescribed by C&AG of India.
- d. Statement-6 showed details of expenditure for District Fund only, excluding Deposit Fund against a single Major Head 2225 without providing details up to the prescribed level of Minor Head.



- e. The treatment of display of receipt in Statement-5 and expenditure in Statement-6 are inconsistent with each other. In keeping with the prescribed Form of Accounts, Statement-5 and Statement-6 are required to provide Minor Head wise details of receipt and expenditure respectively met from the District Fund which should include both fund generated from own source as well as funds provided by the State Government. Additional disclosures could be made in Annexures. BTC, however, disclosed in Statement 5 and Statement-6 pertaining to the District Fund only the receipts and expenditure generated from own source but not receipt and expenditure of funds provided by the State Government as required under Form of Accounts prescribed by C&AG.
- f. Both Statement-5 and Statement-6 provide insufficient information *vis-à-vis* the prescribed form of accounts. Thus, the accounts of BTC lack completeness and comparability with the prescribed Forms of Account.

### 3.3 Comments on Accounts

#### 3.3.1 District Fund

##### 3.3.1.1 Understatement of receipts and expenditure (Transport Service)

As per Treasury Rules of Assam, all money received by, or tendered to Government servants on account of the revenues, shall without undue delay, be paid in full into the treasury and shall be included in the Public Accounts. Money, thus, received, shall not be appropriated to meet departmental expenditure nor should otherwise be kept apart from the Public Account. The principle of accounting of revenue as per Fund Rules of BTC also provided that all revenues should be accounted for in the Council's Cash Book and deposited into the PDA<sup>13</sup>.

Audit scrutiny of records showed that Bodoland Transport Services (BTS) collected revenue of ₹ 274.61 lakh, during the year 2016-17 as sale proceeds of 'way side bus tickets' which was neither deposited into the PDA nor entered in the Council's Cash Book. The amount was kept in a current bank account in State Bank of India (SBI), Kokrajhar. Further, out of the said revenue together with the unspent balance of previous year (₹ 5.32 lakh), an expenditure of ₹ 274.69 lakh was incurred during 2016-17 which was neither accounted for in the Cash Book nor in the Annual Accounts. This has resulted in understatement of receipt and expenditure in the Annual Accounts to the extent of ₹ 274.61 lakh and ₹ 274.69 lakh respectively.

##### 3.3.1.2 Overstatement of receipts (Lottery)

Statement-5 of the Annual Accounts exhibited a total receipt of ₹ 6.67 crore from Bodoland Lottery. However, the information furnished to audit showed that the total receipt was ₹ 6.19 crore. This resulted in overstatement of receipts of Bodoland Lottery by ₹ 0.48 crore.

<sup>13</sup> Personal Deposit Account (PDA) maintained in the treasury.

### **3.3.1.3 Overstatement of disbursement**

Statement-6 of the Annual Accounts exhibited CPF-Contribution of Employee Share of ₹ 62.36 lakh and Recovery of CPF Advance of ₹ 12.68 lakh as disbursement under District Fund instead of receipt. This resulted in overstatement of disbursement by ₹ 75.04 lakh with corresponding understatement of receipt during 2016-17.

### **3.3.2 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.

#### **3.3.2.1 Understatement of total receipts**

Annual Accounts during 2016-17 exhibited total receipts of ₹ 3,010.69 crore as against actual total receipts of ₹ 3,012.17 crore as per the PDA maintained by the Kokrajhar Treasury. This resulted in understatement of total receipts by ₹ 1.48 crore.

While accepting the audit observation, BTC (November 2020), stated that the mistake occurred due to oversight which will be corrected.

### **3.4 Reconciliation of Records**

#### **3.4.1 Non-reconciliation with Appropriation Accounts**

The Government of Assam provides funds available as advance (Major Head 8550-Civil Advance) from Grant No 78 of the State Government Budget for incurring expenditure on 39 subjects entrusted to BTC against 40 subjects specified in the Sixth Schedule. BTC was required to render Monthly detailed accounts to the Principal Accountant General (Accounts & Entitlements) (PAG (A&E)), Assam. From the monthly accounts submitted by BTC, Appropriation Accounts of the State Government is compiled by PAG (A&E).

Audit noticed that the total expenditure of BTC included in the Appropriation Accounts for the year 2016-17 under Grant No-78 was ₹ 2,009.75 crore, while the Annual Accounts of BTC exhibited ₹ 1,859.86 crore against the same Grant as detailed in *Appendix-VI*.

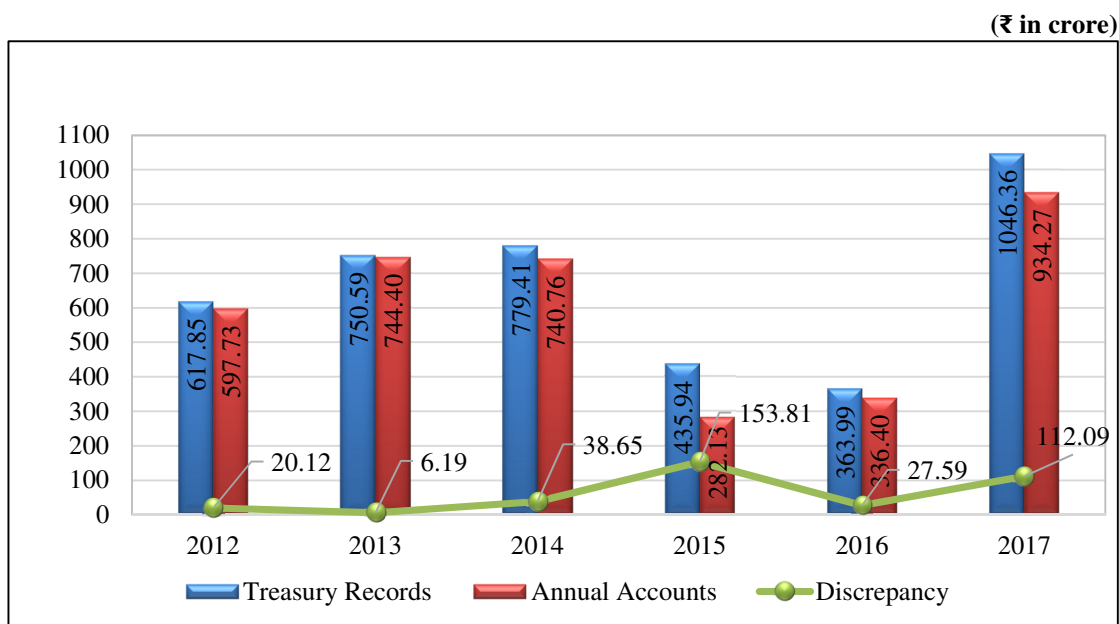
This indicates that prior to compiling of Annual Accounts for the year 2016-17, BTC did not carry out reconciliation with the figures booked by PAG (A&E). There is a need for monthly and annual reconciliation with figures booked by Accountant General to ensure accuracy and transparency.

#### **3.4.2 Non-reconciliation with Personal Deposit Account**

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

records of the Treasury and discrepancy, if any, between the two sets of records is required to be settled to ensure accuracy in financial reporting.

**Chart-3.1 Balances as per Treasury records and Annual Accounts as on 31 March**



As can be seen from **Chart-3.1**, the discrepancy between the Treasury record and the Annual Accounts of BTC has been widening from ₹ 27.59 crore during 2015-16 to ₹ 112.09 crore in 2016-17. This discrepancy was not explained in the Annual Accounts as reconciliation of its records with that of records of the Treasury was not carried out. Audit had highlighted non-reconciliation of the two sets of records in previous Audit Reports. Despite being pointed out, these lapses continued to persist without any tangible improvement.

### 3.5 Conclusion

Audit of the Annual Accounts of BTC for 2016-17 revealed a number of deficiencies which are summarised below:

- i. 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.
- ii. The Annual Accounts of BTC does not show any Capital expenditure while the Appropriation Account of Grant No 78 shows BTC had incurred substantial expenditure under Capital Outlay.
- iii. Statement 5 and Statement-6 pertaining to the District Fund provide insufficient information *vis-à-vis* the prescribed form of accounts indicating lack of completeness and comparability with the prescribed Form of Account.
- iv. BTC did not compile its Annual Accounts after proper reconciliation of its records with that of records of PAG (A&E) and the Treasury despite being pointed out in the previous Audit Reports.

### **3.6 Recommendations**

- *Council should compile its Annual Accounts following C&AGs prescribed guidelines for greater accountability and transparency.*
- *Council may device a system of periodical reconciliation with PAG (A&E) and the Treasury Officer, Kokrajhar.*

# **CHAPTER-IV**

## **Compliance Audit Observations**



## Chapter-IV Compliance Audit Observations

### 4.1 Revenue receipts

#### 4.1.1 Loss of revenue<sup>14</sup>

As per the Rules 18 and 32 of Assam Minor Mineral Concession (AMMC) Rule, 2013, all mining contracts should be granted through complete bidding process and allotted to the highest bidder<sup>15</sup>. In case of any exception, the appropriate authority should clearly record the reasons for rejection of higher bids and acceptance of lower bid.

(i) Test checked of records (between June 2019 and October 2019) of 37 settlement of Mineral Concessions (MCs) in three Forest Territorial divisions<sup>16</sup> under BTAD revealed that the highest bidders of nine MCs in the three divisions were rejected without any recorded reasons in spite of them having fulfilled all required criteria<sup>17</sup>. The settlement orders were issued between September 2015 and December 2015 to nine bidders whose bids were lower than the highest bids resulted in loss of revenue amounting to ₹ 10.37 crore. Details of MC holders are shown below:

**Table 4.1: Details of MC Holders**

Division/ No. of MCs test- checked	Name of MC holders	Name of the MCs (Status of bids)	Quantity under settlement (in cum)	Period & date of Settlement	Details of bids (₹ in lakh)		
					Highest	Allotted	Difference
<b>Baksa/10 MCs</b>	S Narzary	Palla River Sand and Stone (Lowest)	28,00 (Sand)	7 Years & 28.10.15	108.50	73.50	35.00
			14,000 (Stone)				
	A K Basumatary	Pakhamara River Sand and Stone (Lowest)	28,000 (Sand)	7 Years & 16.09.15	247.94	80.50	167.44
			10,500 (Stone)				
	B Goyari	Paglandia Stone & Sand Gravel (Lowest)	21,000 (Stone)	7 Years & 28.10.15	129.50	94.50	35.00
			28,000 (Sand)				
	S Boro	Kaldia (Doijama) Gravel sand & Stone (Lowest)	3,500 (Sand)	7 Years & 28.10.15	31.50	17.50	14.00
			7,000 (Stone)				
	Raja Eragdao	Darranga Stone & Sand No. 6 (Lowest)	7,000 (Sand)	7 Years & 28.10.15	68.67	31.57	37.10
			7,000 (Stone)				
	Raju Boro	Barnadi Sand & Stone – No. 3 (Lowest)	14,000 (Sand)	7 Years & 28.10.15	670.25	139.93	530.28
			21,000 (Stone)				
	K Biswas	Barandi Stone & Sand-1(A) (5 <sup>th</sup> Highest)	8,750 (Sand)	7 Years & 28.10.15	329.00	171.85	157.15
			36,750 (Stone)				

<sup>14</sup> Also featured under Paragraph 4.5.3 in CAG Report No. 2 of 2021

<sup>15</sup> No.-FIG.20/2001/4 dated 15 December 2003

<sup>16</sup> Territorial Divisions of Dhansiri, Chirang and Baksa.

<sup>17</sup> (i) PAN No. TIN to be mentioned in the tender form (ii) A financial Soundness Certificate from the DC/SDO ascertaining the financial capability to operate the mining contract (iii) Demand Draft of earnest Money (iv) Caste Certificate etc.

Division/ No. of MCs test- checked	Name of MC holders	Name of the MCs (Status of bids)	Quantity under settlement (in cum)	Period & date of Settlement	Details of bids (₹ in lakh)		
					Highest	Allotted	Difference
Chirang/ 15 MCs	S K Brahma	Aie-ghat Sand Grave (2 <sup>nd</sup> Highest)	17,500(Sand)	7 Years & 28.10.15	98.01	68.92	29.09
			17,500(Stone)				
Dhansiri/ 12 MCs	M Doimari	Dhansiri Sand/ Stone No-1 (3 <sup>rd</sup> Highest)	14,000(Sand)	7 Years & 28.10.15	86.00	54.49	31.51
			14,000(Stone)				
	Total				1,769.33	732.76	1,036.57

(ii) Further scrutiny of records of DFO Chirang revealed that the division had received (January 2015) six bids for settlement of 3,500 cum sand and 14,000 cum gravel for seven years in Agrong Sand & Gravel Mahal. The Division then prepared a comparative statement of the six bids received and rejected five of the six bids for reasons shown in Table-4.2:

**Table 4.2 Details of bid**

Sl. No.	Name of the bidder	Bid value offered (₹ in lakh)	Remarks of the DFO
1	Pradip Kr Boro	581.62	Did not submit PAN card
2	Rintu Kr Das	154.69	Documents submitted not Self-attested
3	Ranajn Nasumatary	84.47	Earnest money not submitted
4	Samar Muchahary	48.02	Tender settled with this bidder
5	Ranjan Sarkar	47.93	Documents submitted not Self-attested
6	Satish Ch Basumatary	30.50	Earnest money not submitted

Source: Comparative statements

Audit noticed that the division had also rejected even the second highest bid of ₹ 1.55 crore simply on the ground that the bidder had submitted all required documents without self-attestation (February 2015) which could have been considered by the DFO.

This arbitrary rejection of second highest bid on the ground of ‘non-self-attested’ of documents resulted in loss of revenue of ₹ 1.07 crore (₹ 1.55 crore - ₹ 0.48 crore). The Council should consider fixing responsibility against the concerned officials for the loss of revenue and to issue instruction to avoid arbitrary rejection of bids.

The Council did not furnish any reply.

#### **4.1.2 Non-settlement of Market/Hats/Ghat with highest bidder**

During 2016-17, the Council Head of the Department (CHD), invited (17 May 2016) tender for the annual lease of the Market/Hats/Ghat, *etc.*, falling under the jurisdiction of BTC area.

Scrutiny of comparative statements and settlement orders, revealed that 274 Market/ Hats/ Ghat, *etc.*, were settled during 2016-17. Out of these 274 settled Market/ Hats/ Ghat, 24 Market/ Hats/ Ghat were settled with lessees whose total bids value was ₹ 29.54 lakh in place of highest bidders whose total bids value was ₹ 68.56 lakh. This led to loss of ₹ 39.02 lakh to the Council while leasing out 24 Market/Hat/Ghat during 2016-17. The details of the market and the bids are shown in **Appendix VII**.



Reason for accepting the Markets/Hats/Ghats with the lower bidders was not available on record. The Council should consider fixing responsibility against the concerned officials for the loss of revenue.

The Council did not furnish any reply.

#### 4.1.2.1 Short-realisation of Lease/Kist money

Clause 13 of NIT provides that the tenderer should deposit the settled money of Market/ Hat/Bazar including earnest money before the settlement order was issued.

Scrutiny of records of the CHD, Market and Fair, BTC revealed that 97 Market/ Hat/ Ghat/ Parking, etc., were awarded during 2016-17 by the Blocks to different bidders at ₹ 72.44 lakh. However, ₹ 28.05 lakh of Lease/Kist money only was realised and ₹ 44.39 lakh remained outstanding as of March 2017 as given in Table-4.3. The details are shown in *Appendix-VIII*.

Table-4.3: Table showing amount of revenue unrealised

(in ₹)					
Sl. No	Name of the Development Block	Total No. of Market/ Hat/ Ghat/ Parking	Amount of Market Settlement	Amount realised	Amount yet to be realised
1	Kokrajhar	15	6,90,810	88,765	6,02,045
2	Gosaigaon	5	7,12,268	3,56,600	3,55,668
3	Rupshi	3	59,390	24,101	35,289
4	Sidli Chirang	3	1,86,915	69,100	1,17,815
5	Borobazar	12	5,36,946	2,60,591	2,76,355
6	Dotma	8	2,09,845	36,500	1,73,345
7	Nagriajuli	7	7,70,203	1,05,800	6,64,403
8	Rangia	1	1,88,158	1,87,158	1,000
9	Mahamaya	1	22,501	5,101	17,400
10	Jalah	14	16,49,217	11,87,635	4,61,582
11	Udalguri	17	9,04,188	2,36,415	6,67,773
12	Bhergaon	8	6,11,239	1,63,100	4,48,139
13	Mazbat	3	7,01,921	83,685	6,18,236
<b>Total</b>		<b>98</b>	<b>72,43,601</b>	<b>28,04,551</b>	<b>44,39,050</b>

Thus, due to failure of CHD, Market to comply to collect the settled money prior to issue of settlement order as per NIT, BTC suffered loss of own revenue to the tune of ₹ 44.39 lakh.

Information furnished (July 2023) showed that the Deputy Commissioner have been requested by the Secretary, BTC to initiate *bakijai* (process of recovery of dues) cases against all the defaulters, but thereafter no communication has been received by the Market and Fair department of BTC from the Deputy Commissioner on the status of recovery.

The Council did not furnish any reply.

## 4.2 Irregular expenditure

Director, Finance (Economic Affairs) Department, GoA sanctioned<sup>18</sup> Grants-in Aid of ₹ 4.13 crore each during December 2016 and March 2017 under Fifth Assam State Finance Commission grant for release to eight Urban Local Bodies (ULBs) under BTC area for utilisation of funds towards non-salary component. BTC submitted the Utilisation Certificate (UC) to the Finance Department (GoA) certifying that the condition for GIA was duly fulfilled on 13 February 2017 and 12 September 2017.

Scrutiny of records, however, revealed that against each of the sanctions received from GoA, BTC had either diverted part of the fund for payment of salaries or accorded Administrative Approval (AA)/Financial Sanction (FS) for a part of the fund after UCs were submitted as shown in Table 4.4:

Table: 4.4 Utilisation of fund

Details of sanction		Details of UC		Details of AA/FS accorded by BTC			Remarks
Date	Amount	Date of submission	Amount	Date of AA/FS	Purpose	Amount	
15.12.2016	4.13	13/02/2017	4.13	04/02/2017	5 schemes	3.09	-
				16/03/2017	Salary	1.04	Funds were diverted and FS was granted after submission of UC.
04.03.2017	4.13	12/09/2017	4.13	08/05/2017	4 schemes	2.74	-
				30/08/2017	3 schemes	0.20	-
				01/12/2017	Salary	1.16	Fund was diverted and FS was granted after submission of UC.
				21/04/2018	1 scheme	0.03	AA was granted after submission of UC
			<b>8.26</b>			<b>8.26</b>	

In respect of schemes<sup>19</sup> against which AA was accorded, no records were available to indicate that the works were completed prior to submission of UCs.

Thus, diversion of scheme funds towards payment of staff salaries was in violation of the scheme's guidelines and submission of UCs to the Finance Department even before incurring expenditure was irregular.

The Council did not furnish any reply.

<sup>18</sup> Under Grant No-66 Compensation & Assignment to Local Bodies & Panchayati Raj Institutions

<sup>19</sup> Construction of & repairing of roads, installation of LED streetlight with GI pole, Bio-toilet, etc.

### 4.3 Unfruitful expenditure

BTC accorded (February 2013) administrative approval for ₹ 2.00 crore for construction of three storied RCC Guest House at Kokrajhar under award of XIII Finance Commission for the year 2011-12 to 2014-15. The estimate of work was technically sanctioned (April 2013) by the Additional Chief Engineer, PWD, BTC and work order was issued (22 October 2013) by the Divisional Officer (DO), Kokrajhar Soil Conservation Division to a local contractor<sup>20</sup> with the instruction to complete the work within one year from the date of issue of work order. The contract agreement *inter-alia* provided that no claim would be made for payment prior to completion of 80 *per cent* of the work. Further, it was also agreed upon that the order of execution of the work will be treated as cancelled, if the contractor fails to complete the work within the stipulated time and the contractor will have no claim of any kind whatsoever the decision of the Department will be final.

The work commenced in October 2013 and some irregularities in execution of work and estimate were brought (January 2014) to the notice of the contractor for rectification by the DO. Records further showed that the contractor had stopped the work from June 2014 after achieving of 49.5 *per cent* of physical progress. It was also noticed that the contractor expressed (August 2015 and April 2017) his inability to complete the work due to price escalation and proposed to complete the work provided the estimate was revised as per APWD (Building) SoR 2013-14. The contractor was paid an amount of ₹ 1.00 crore between March 2016 and May 2017.

Reasons for making payment of ₹ one crore after being aware that the contractor stopped execution of the work since June 2014 prior to completion of 80 *per cent* of the assigned work and not cancelling the work order in contravention to the agreed terms and conditions of the contract was however, not found on records.

On this being pointed Council Head of the Department, Soil Conservation Department attributed (November 2020) the reasons for the contractor abandoning the work to paucity of funds due to closure of XIII Finance Commission. It was further stated that a proposal had been sent to the appropriate authority for making provision of fund under 15<sup>th</sup> FC grants and if not approved under 15<sup>th</sup> FC, the remaining work would be executed under SOPD (BTC) fund in a phased manner. Audit could not verify as to whether a proposal was made to this effect.

Thus, due to failure of the DO in initiating timely action to cancel the work order despite the contractor expressing his inability to complete the work, the project remained incomplete and abandoned for more than five years as on the date of Audit. The objective of having an RCC Guest House not only remained unfulfilled but also the expenditure of ₹ one crore on the work remained unfruitful.



The Council did not furnish any reply.

<sup>20</sup> Shri Bimal Singh Narzary

#### 4.4 Excess expenditure of ₹ 1.28 crore

Rule 114 of BTC Fund Rule, 2012 provides that the bills in support of 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, that the rates paid are not in excess of the market rates and that suitable notes of payment have been made in the indents and invoices concerned to prevent double payment.

Joint Secretary, BTC approved (November 2015) an amount of ₹ 377.45 lakh for procurement of Anganwadi materials during 2015-16 for 7,165 Anganwadi Centres (AWCs) under BTAD. Accordingly, the Director cum Council Head of the Department, (CHD) Social Welfare Department, BTC, purchased Drawing Book (size 29 x 21 cm, Nos of pages 28), Drawing pencil box (colour) (12 pcs in each packet) during the month of December 2015 valuing ₹ 171.10 lakh as per BTC approved rate.

 <p>Drawing Book, size:29x21 cm, No. of page: 28 pages,</p>	 <p>Colour Pencil Box (colour), 12 pics, in per packet, brand: Camel, length:85 mm</p>
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Comparison of Maximum Retail Price (MRP) of the above supplied materials *vis-a-vis* actual procurement rates showed that CHD, Social Welfare Department, BTC, procured the above materials items at higher rates (356 to 440 *per cent*) than that of MRP for the supplied articles as given in Table 4.5.

Table.4.5: Table showing Payment made above MRP

Name of the materials	Purchase rate inclusive VAT	MRP including taxes	Difference	Quantity procured	Excess expenditure	% of purchase rate over MRP
Drawing book	₹110	₹25	₹85	85,980	₹ 73,08,300	440
Drawing pencil box	₹89	₹25	₹64	85,980	₹ 55,02,720	356
<b>Total</b>					<b>₹ 1,28,11,020</b>	

The supplier was paid net amount of ₹ 1.60 crore after deducting statutory dues of ₹ 0.16 crore.

Audit observed that the CHD, Social Welfare Department, BTC did not make any attempt to ascertain the prevailing market rate of materials as required under rules prior to placing of order to the supplier. Consequently, the materials were purchased at a rate higher rate than the corresponding available MRP resulting in excess expenditure of ₹ 1.28 crore.

The Council did not furnish any reply.

#### 4.5 Extra expenditure towards Procurement of Food Stuff under SNP

Test check of the records revealed that during 2016-17, the Social Welfare Department of BTC procured 17,803.85 quintals of rice @ ₹ 3,500 per quintal and 3,402.78 quintals of musur dal @ ₹ 11,800 per quintal including transportation cost under Supplementary Nutrition Programme (SNP) for distribution of food stuff to the beneficiaries at Angwanwadi Centres (AWCs) under BTC area. These items were procured from the local NGOs during January 2016 to April 2016 at the rate approved by the Purchase Committee at a total cost of ₹ 10.25 crore as detailed in **Appendix-IX**. Audit however noticed that the Purchase Committee fixed the rates based on the deliberation amongst its members without calling for tenders.

Comparison of prevailing wholesale market rate of food stuff including transportation, loading and unloading charges, *etc.*, obtained from Food & Consumer Affairs, Kokrajhar *vis-a-vis* actual procurement rate of Director Social Welfare, BTC, Kokrajhar revealed that the above food stuff was procured at higher rate (121 to 136 *per cent*) than the prevailing market rate at the time of issuing the supply order (December 2015 to January 2016) as detailed in Table 4.6.

**Table 4.6: Table showing procurement above Market rate**

Food Stuff	Approved rate in ₹ per qtl including transportation	Quantity Procured (in qtl)	Total amount paid (₹ in crore)	Prevailing market rate in ₹ per qtl inclusive of transportation <i>etc.</i>	Difference of rate per qtl (in ₹)	Excess expenditure (₹ in crore)	% of purchase rate over market rate
Rice (Aijons)	3,500	17,803.85	6.23	2,579	921	1.64	136
Musur dal	11,800	3,402.78	4.02	9,779	2,021	0.69	121

Thus, attempt to ascertain the prevailing market rate available from Food Civil Supplies and Consumer Affairs, Kokrajhar was not made before approval of the rate for purchase of the food items. This has resulted in extra expenditure of ₹ 2.33 crore<sup>21</sup> over the prevailing wholesale market rate.

The Council did not furnish any reply.

#### 4.6 Creation of future liability

Rule 41(5) of the BTC Fund Rules, 2012 provides that no liability shall be created or incurred unless necessary fund for the purpose is available.

<sup>21</sup> ₹ 1.64 crore + ₹ 0.69 crore

Joint Secretary, BTC, Kokrajhar accorded administrative approval (December 2015) of ₹ 47.25 crore for procurement of sewing machines. CHD, WPT & BC Department procured (February 2016) 45,840 sewing machines from four local suppliers at a total cost of ₹ 43.32 crore. Against this, the suppliers were paid ₹ 2.94 crore during 2016-17 leaving a balance of ₹ 40.38 crore<sup>22</sup> due to non-availability of fund.

Further, Jt. Secretary, BTC, Kokrajhar accorded approval (February 2016) for the procurement of 18,181 pieces of blankets and 20,491 medicated mosquito nets for distribution to BPL families of BTAD through DRDAs. The Director, P&RD Department, Kokrajhar procured the above materials at a total cost of ₹ 4.99 crore. Of this, an amount of ₹ 1.24 crore was paid to the supplier leaving a liability of ₹ 3.75 crore<sup>23</sup> as on 31 March 2017.

Thus, a liability of ₹ 41.79 crore<sup>24</sup> was created while incurring expenditure due to non-availability of funds in violation of Rule 41(5) of BTC Fund Rule.

The Council did not furnish any reply.

#### 4.7 Conclusion

The audit of accounts of BTC for 2016-17 disclosed that:

- i. The Council suffered loss of revenue amounting to ₹ 11.83 crore for not settling bids with the highest bidders.
- ii. The Council failed to collect the settled amount from the lessees of Market/Hat/Ghat as per the terms of NIT, BTC resulting in loss of revenue of ₹ 44.39 lakh.
- iii. BTC irregularly diverted part of scheme funds towards payment of staff salaries and submitted UCs to the Finance Department before incurring the expenditure.
- iv. Injudicious purchase of materials at rate higher than the market rate led to BTC incurring an extra expenditure of ₹ 3.61 crore.
- v. BTC created a liability of ₹ 41.79 crore in violation to the provision of its Fund Rules.

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

#### 4.8 Recommendations

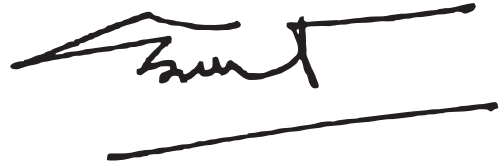
- *The Council should consider taking appropriate action to fix responsibility for loss of revenue and issue strict instruction for proper selections of bidders as per Financial Rules.*

<sup>22</sup> As on July 2023, amount yet to be paid = ₹ 0.55 crore

<sup>23</sup> As on July 2023, amount yet to be paid = ₹ 1.41 crore

<sup>24</sup> ₹ 40.38 + ₹ 1.41

- *Council may issue clear instructions to prescribe the responsibilities and procedures to be followed by the Purchase Committee, and the Executives to avoid excess expenditures, loss of revenues, irregular expenditure, 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**





# APPENDICES



**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 2.2.2)  
**Receipts and disbursement during 2015-17**

(₹ in lakh)

Receipts		Particulars	Expenditure	
2015-16	2016-17		2015-16	2016-17
Part I District Fund				
A- Revenue Receipt and Expenditure				
1,922.17	3,443.53	Forest		
204.21	406.24	Land & Land Revenue		
50.85	40.15	Public Works/		
147.23	17.34	Education		
20.85	27.62	Legal Metrology		
14.58	34.12	Agriculture		
7.94	7.50	Fishery		
1.62	6.28	Sericulture		
0.17	6.01	Industry		
--	0.91	Handloom and Textile		
10.68	16.68	Labour & Employment		
1.26	1.77	Animal Husbandry & Veterinary		
0.07	2.53	Co-operation		
0.23	3.77	Irrigation		
0.30	0.22	Soil conservation		
1.12	0.16	Tourism		
0.23	1.83	Education Sports, Art & Culture (Cinema)		
36.84	69.17	Guest House		
0.76	1.64	Central Selection Board		
500.88	666.98	Lottery		
127.11	167.61	Other Rural Development Programme (Market)		
625.13	--	NHAI		
102.82	--	Printing Charge (Lottery)		
0.48	--	Water Resource		
21.40	--	General Administrative Service		
0.52	--	ITI		
2,348.80	2,348.80	Grants in Aid from Government		
		Council Secretariat		
		Pay and Allowances of Staff & Officers		4,674.08
		Travel Expenses		27.90
		Employee Share CPF		2,321.69
		BTC Share CPF		62.36
		Recovery of CPF Advance		62.36
		Executive Members		12.68
		Pay and Allowances of Chief and other Executive Members		40.36
		Travel Expenses		25.35
		Pay and Allowances and other expenditures of Speaker, Deputy Speaker, MCLA		280.50
		WPT&BC	4,729.72	--
6,148.25	7,270.86	Total A- Revenue Receipts and Expenditure	4,729.72	7,507.28
	236.42	Revenue Surplus	1,418.53	
		B- Capital Receipts and Expenditure		
		Capital account		
		Recoveries of Loans & Advances		
		Total B- Capital Receipt and Expenditure		
		Deficit under Capital & Loans and Advances		
6,148.26	7,270.60	Total Receipts and Payment Part-1: District Fund	4,729.72	7,507.28

Receipts		Particulars	Expenditure	
2015-16	2016-17		2015-16	2016-17
		<b>Part II Deposit Fund</b>		
		<b>C-Receipt and Expenditure under entrusted functions</b>		
<b>2,25,291.56</b>		<b>Funds received from the state Government</b>		
	5,778.34	Agriculture	5,255.63	4,979.59
	2,598.32	Animal Husbandry & Vety. (including Dairy Devt)	2,346.30	2,411.13
	314.13	Art & Culture (Public Library)	388.11	311.83
	42,102.00	Compensation & Assignment, Special Central Assistance	0	19,903.30
	915.51	Co-operation	1,105.18	839.96
	332.88	Economic & Statistics	295.83	275.09
	1,07,430.41	Education	92,835.99	98,773.33
	460.37	Excise	355.43	367.61
	684.09	Fisheries	619.31	631.23
	5,589.91	Food & Civil Supply	634.36	3,110.32
	10,401.50	Forest	6,997.99	9,512.81
	1,927.05	Handloom & Textile	1,204.10	1,925.88
	11,862.89	Health & family welfare	9,452.88	10,848.78
	896.43	Industry	985.47	839.28
	560.42	Information & Public relation	375.26	532.03
	21,982.88	Irrigation	17,317.24	12,321.79
	576.05	Labour & Employment	615.41	511.49
	3,142.57	Land & Land Revenue	6,660.36	2,911.38
	121.15	Legal Metrology	102.05	115.93
	168.08	Library	177.92	167.71
	0	Lottery	19.00	0
	3,879.85	Misc General Service	0	3,863.31
	154.68	Museum	160.35	148.15
	15,449.08	NLCPR	7,195.94	8,852.32
	9,070.89	P&RD	13,476.37	8,615.03
	297.04	Printing & Stationery	290.46	293.06
	5,227.91	PHE	4,207.21	4,567.49
	1,123.65	Public works(B&E)	1,034.31	1,036.21
	7,018.93	Public works(R&B)	7,347.13	6,771.07
	1,780.83	Sericulture	2,128.80	1,372.29
	3,774.39	Social Welfare	6,049.42	4,537.66
	1,202.93	Soil Conservation	999.88	1,088.01
	771.12	Sports & Youth Welfare	1,029.91	869.43
	234.48	Tourism	513.47	214.36
	4,990.65	Urban Development	1,714.48	4,511.93
	610.84	Transport services	591.93	567.65
	2,348.24	Water resources	2,777.54	3,100.18
	18,018.02	WPT&BC	12,900.34	12,160.60
<b>225291.56</b>	<b>2,93,798.51</b>	<b>Total Expenditure out of the deposit fund</b>	<b>2,21,282.16</b>	<b>2,33,859.22</b>
4009.40	59,939.29	Deficit /Surplus on Deposit fund		
		<b>Total C- Part-II Deposit Fund</b>	<b>2,21,282.16</b>	<b>2,33,859.27</b>
<b>231439.80</b>	<b>3,01,069.37</b>	<b>Total Receipts and Expenditure under Part-I&amp;II</b>	<b>2,26,011.88</b>	<b>2,41,366.50</b>
		<b>D- Opening Balance and Closing Balance</b>		
28212.52	33,724.17	Cash /Treasury (PLA)	33,640.45	93,427.04
<b>259652.33</b>	<b>3,34,793.54</b>	<b>Grand Total (A+B+C+D)</b>	<b>2,59,652.33</b>	<b>3,34,793.54</b>

Source: Annual Accounts

### Appendix-III

(Reference: Paragraph 2.2.5)

#### Negative balance under different Heads of Account as disclosed in the Annual Accounts

(in ₹)

Sl. No.	Heads of Account	Receipt		Disbursement		Closing balance	
		N Plan	Plan	N Plan	Plan	N Plan	Plan
1	2249 Materials	0	0	0	17,38,20,638	0	-17,38,20,638
2	2236 SNP	0	0	0	11,86,91,549	0	-11,86,91,549
3	2204 Sports & Youth Welfare	0	5,00,00,000	0	6,19,37,955	0	-1,19,37,955
4	2202 General Education	0	45,00,00,000	0	45,05,62,754	0	-5,62,754
5	Bodoland University	0	0	0	68,11,222	0	-68,11,222
6	Mid-Day Meal	0	0	0	12,60,464	0	-12,60,464
7	2217 Urban Development	0	8,99,99,999	0	9,02,04,454	0	-2,04,455
8	Article 275	0	0	0	14,70,000	0	-14,70,000
9	2403 Animal Husbandry	0	6,00,00,000	0	6,00,35,712	0	-35,712
10	2501 P&RD Special Programme for Rural Dev.	0	0	0	36,49,348	0	-36,49,348
11	4711 Flood Control Projects	0	13,35,00,800	0	21,51,29,800	0	-8,16,29,000
12	Orphan Children Home	0	0	0	31,80,000	0	-31,80,000
13	Bamboo Plantation	0	0	0	8,14,000	0	-8,14,000
14	Socio Economic Status of Rural Woman	0	0	0	2,00,000	0	-2,00,000
15	Fish Farm at Behar Bari	0	0	0	34,89,271	0	-34,89,271
16	13th Finance Comm.	0	0	2,20,93,644	0	-2,20,93,644	0
17	4th State Finance Comm.	0	0	7,01,115	0	-7,01,115	0
18	Entry Tax	0	0	35,71,370	0	-35,71,370	0
<b>Total</b>		<b>0</b>	<b>78,35,00,799</b>	<b>2,63,66,129</b>	<b>1,19,12,57,167</b>	<b>-2,63,66,129</b>	<b>-40,77,56,368</b>

**Appendix-IV**  
(Reference: Paragraph 2.2.7)  
**Sector wise receipt**

Sl. No.	Heads of Account	Amount in ₹
1	0406 Forest	34,43,52,799
2	1054 PWD Roads & Bridges	36,15,130
3	1475 Other General Economic Service (202 Metrology)	27,61,828
4	0401 Crops Husbandry	34,12,324
5	0405 Fishery	7,50,260
6	0851 Village & Small Industries-	13,19,872
7	0403 A H & Vety	1,77,240
8	0425 Co-Op	2,53,133
9	0702 Minor Irrigation	3,77,280
10	0435 Other Agricultural Programme, 104 Soil & Water Conservation	21,500
11	1452 Tourism	15,700
12	0515 Other Rural Development Programme	1,67,60,946
	<b>A: Total Economic Sector</b>	<b>37,38,18,012</b>
1	0029 Land & Revenue	4,06,23,654
2	0059 PWD Building (General Service)	4,00,000
3	Misc General Service	7,37,79,495
	<b>B: Total General Sector</b>	<b>11,48,03,149</b>
1	0202 Education	17,34,016
2	0230 Labour & Employment	16,67,960
3	Education Sports Art & Culture 04 Art & Culture	1,82,744
	<b>C: Total Social Sector</b>	<b>35,84,720</b>
	<b>Grand Total (A+B+C)</b>	<b>49,22,05,881</b>

Source: Annual Accounts

## Appendix-V

(Reference: Paragraph 2.2.8)

### Head wise, Sector wise receipt and disbursement under Deposit Fund

(In ₹)

Sl. No.	Head of AC	Total Receipt	Total Expenditure
1	Agriculture	57,78,33,640	49,79,59,517
2	Animal Husbandry	25,98,32,000	24,11,12,804
3	Co-Operation	9,15,51,000	8,39,95,747
4	Compensation & Assignment, SCA	4,21,02,00,000	1,99,03,29,876
5	Economics & Statistic	3,32,88,000	2,75,09,476
6	Fisheries	6,84,09,000	6,31,23,470
7	Food & Civil Supply	55,89,91,302	31,10,31,555
8	Forest	1,04,01,50,000	95,12,80,761
9	Handloom & Textile	19,27,05,000	19,25,87,857
10	Industries	8,96,43,000	8,39,28,540
11	Irrigation	2,19,82,87,850	1,23,21,79,132
12	Legal Metrology	1,21,15,000	1,15,92,757
13	Misc General Service, Other Expenditure	38,79,85,000	38,63,31,009
14	NLCPR	1,54,49,08,400	88,52,31,812
15	P&RD	90,70,89,226	86,15,03,062
16	PWD ((R&B)	70,18,92,921	67,71,06,956
17	Sericulture	17,80,83,000	13,72,29,214
18	Soil Conservation	12,02,93,000	10,88,01,450
19	Transport	3,89,18,000	3,81,07,489
20	Tourism	2,34,48,000	2,14,36,018
21	Water Resources	23,48,23,800	31,00,18,086
<b>A: Total Economic Sector</b>		<b>13,47,04,47,139</b>	<b>9,11,23,96,588</b>
1	Excise	4,60,37,000	3,67,61,422
2	Land & Land Revenue	31,42,57,000	29,11,37,623
3	Printing & Stationary	2,97,04,000	2,93,05,874
4	PWD (B&E)	11,23,65,000	10,36,20,666
5	Taxes & Vehicle	2,21,66,000	1,86,57,340
<b>B: Total General Sector</b>		<b>52,45,29,000</b>	<b>47,94,82,925</b>
1	Art & Culture	3,14,13,164	3,11,83,108
2	Education	10,74,30,41,000	9,87,73,33,429
3	Health & Family Welfare	1,18,62,89,000	1,08,48,78,239
4	Information & Publicity	5,60,42,000	5,32,02,653
5	Labour & Employment	5,76,04,603	5,11,48,634
6	Library	1,68,08,000	1,67,71,057
7	Museum	1,54,68,000	1,48,14,870
8	PHE	52,27,91,000	45,67,48,831
9	Social Welfare	37,74,39,000	45,37,65,547
10	Sports & Youth Welfare	7,71,12,000	8,69,43,257
11	Urban Development	49,90,64,999	45,11,92,534
13	WPT& BC	1,80,18,01,867	1,21,60,60,497
<b>C: Total Social Sector</b>		<b>15,38,48,74,633</b>	<b>13,79,40,42,656</b>

Source: Annual Accounts



### Appendix-VI

(Reference: Paragraph 3.4.1)

#### Comparison of expenditure figure between Annual Accounts and Appropriation accounts pertaining to Grant No 78

(in ₹)

Sl. No.	Head of AC	Total Expenditure		Total Expenditure as per Annual Accounts	Expenditure as per Appropriation. Accounts
		N Plan	Plan		
1	2029 Land & Land Rev.	15,56,71,946	13,54,65,677	29,11,37,623	26,92,98,675.00
2	2039 State Excise	3,37,61,422	30,00,000	3,67,61,422	3,60,15,381.00
3	2059 PWD (B&E)	8,06,20,666	2,30,00,000	10,36,20,666	10,22,35,524.00
4	2058 Printing & Stationary	43,05,874	2,50,00,000	2,93,05,874	3,02,90,259.00
5	2041Tax & Vehicle	1,86,57,340	0	1,86,57,340	1,86,57,340.00
6	2235 Social Welfare	1,09,48,933	6,60,00,000	7,69,48,933	8,14,74,741.00
7	2249 Materials	0	17,38,20,638	17,38,20,638	0
8	2236 SNP	0	11,86,91,549	11,86,91,549	0
9	2220 Information & Publicity	3,22,02,653	2,10,00,000	5,32,02,653	5,73,86,910.00
10	2210 Health & Family Welfare	81,43,78,239	27,05,00,000	1,08,48,78,239	1,07,56,01,206.00
11	2230 Labour & Employment	3,90,49,031	1,20,99,603	5,11,48,634	5,61,94,037.00
12	2215 Water Supply & Sanitation	39,67,48,831	6,00,00,000	45,67,48,831	50,33,72,670.00
13	2204 Sports & Youth Welfare	2,50,05,302	6,19,37,955	8,69,43,257	7,62,60,882.00
14	2202 General Education	9,39,90,90,750	45,05,62,754	9,84,96,53,504	9,96,51,69,034.00
15	2217 Urban Development	69,46,111	9,02,04,454	9,71,50,565	9,69,46,110.00
16	2225 WPT& BC	3,15,83,749	1,18,44,76,748	1,21,60,60,497	1,44,52,92,114.00
17	2401 Crop Husbandry	24,24,51,597	14,99,99,920	39,24,51,517	39,23,06,442.00
18	2403 Animal Husbandry	17,08,77,092	6,00,35,712	23,09,12,804	27,39,82,503.00
19	2404 Dairy Dev.	0	1,00,00,000	1,00,00,000	1,00,35,191.00
20	2425 Co-Operation	4,89,95,747	3,50,00,000	8,39,95,747	10,22,01,745.00
21	3454Census Survey & Statistics	2,27,09,476	48,00,000	2,75,09,476	2,75,09,476.00
22	2406 Forestry & Wild life	48,12,80,761	47,00,00,000	95,12,80,761	94,80,96,367.00
23	2405 Fishery	2,41,34,199	3,55,00,000	5,96,34,199	5,96,55,430.00
24	2408 Food Storage & Ware housing	2,63,61,238	10,00,000	2,73,61,238	2,70,28,035.00
25	2851 Village & Small Industries 01 Sericulture	9,87,30,378	3,84,98,836	13,72,29,214	43,41,44,693.00
26	2852 Industries	21,96,288	-2,25,000	19,71,288	21,96,288.00
27	2701 Major Medium Irrigation	39,34,60,757	0	39,34,60,757	39,12,30,648.00
28	4701Major Medium Irrigation	0	1,45,70,930	1,45,70,930	6,43,30,427.00
29	2702 Minor Irrigation	25,50,35,232	0	25,50,35,232	24,34,01,817.00
30	4702 Minor Irrigation	0	51,14,49,447	51,14,49,447	46,77,76,669.00

Sl. No.	Head of AC	Total Expenditure		Total Expenditure as per Annual Accounts	Expenditure as per Appropriation. Accounts
		N Plan	Plan		
31	2705 CAD	76,62,766	0	76,62,766	76,62,766.00
32	4705 CAD	0	5,00,00,000	5,00,00,000	0
33	3054 Roads & Bridges	24,39,11,035	0	24,39,11,035	25,03,46,073.00
34	5054 Roads & Bridges	0	43,31,95,921	43,31,95,921	43,92,26,580.00
35	2501 P&RD Special Programme for Rural Dev.	8,76,17,511	36,49,348	9,12,66,859	8,51,56,345.00
36	2515 Other Rural Dev. Programme	6,03,29,977	70,99,06,226	77,02,36,203	77,41,77,929.00
37	2402 Soil & Water Conservation	5,38,01,450	5,50,00,000	10,88,01,450	10,16,02,207.00
38	3452 Tourism	14,36,018	2,00,00,000	2,14,36,018	2,13,26,018.00
39	2711 Flood Control & Drainage	9,48,88,286	0	9,48,88,286	9,24,73,189.00
40	4711 Flood Control Projects	0	21,51,29,800	21,51,29,800	13,02,34,310.00
41	3475 Other General Economic Service (Metrology)	80,92,757	35,00,000	1,15,92,757	1,16,32,704.00
42	2205-Art and Culture	0	0	0	5,72,03,596.00
43	2415-agricultural Research and Education	0	0	0	3,76,458.00
44	3055-Road Transport	0	0	0	3,79,07,489.00
45	2216-Housing	0	0	0	17,35,030.00
46	4215-Capital Outlay on Water Supply & sanitation	0	0	0	7,14,986.00
47	4552-Capital Outlay on North Eastern Area	0	0	0	82,76,06,555.00
	<b>Total</b>	<b>13,37,29,43,412</b>	<b>5,51,67,70,518</b>	<b>18,59,85,76,307</b>	<b>20,09,74,72,849.00</b>

**Appendix-VII**  
(Reference: Paragraph 4.1.2)  
**Statement showing settlement of Market with lowest bidder**

(in ₹)

Sl. No.	Name of Block	Sl No. of Market etc.	Name of Market/Hat	Govt. Bid Value	Highest Bid value	Approved Bid value	Loss of Govt. Revenue
1	Nagrijiuli	1	Gandibari Market	28,600	36,000	35,500	500
2	Kokrajhar	2	Salakati Daily Market	44,500	81,550	55,000	26,550
		3	Bhotgaon Kashipara Cattle Market	1,00,001	3,85,211	1,40,000	2,45,211
3	Dotma	4	Fakiragram Go-Hat	2,15,000	17,00,700	5,62,500	11,38,200
		5	Nepalpara Daily Market	9,600	12,000	11,000	1,000
4	Mahamaya	6	Salbari Hat Gohat	2,50,000	12,50,101	2,85,501	9,64,600
		7	Silbari Parghat	3,500	4,100	3,700	400
5	Sidli-Chirang	8	Chotto Nilibari Parghat	4,000	11,000	9,216	1,784
		9	Ranisundari Parghat	11,700	49,872	34,751	15,121
		10	Dangaigaon Parghat	8,000	15,000	8,000	7,000
6	Udalguri	11	Garaibari Daily Hat	11,000	15,500	14,900	600
		12	Bhairabkunda Tiniali Weekly Market	42,240	60,001	51,251	8,750
		13	Garobasti Weekly Market	6,820	20,200	9,820	10,380
		14	Sapangaon Evening Daily Hat	8,800	19,000	18,221	779
		15	Hatigar daily evening Market	9,350	18,600	12,100	6,500
		16	Hatgar Hat Weekly	17,160	32,320	18,100	14,220
		17	Doomni Daily Market	10,720	47,100	10,800	36,300
7	Bhergaon	18	Bhergaon Open Market (Saturday)	1,28,349	2,56,201	1,33,501	1,22,700
		19	Bhergaon Cattle Market (Saturday)	1,41,194	1,71,195	1,43,100	28,095
		20	Bangaligaon Weekly Market	8,712	26,050	17,500	8,550
		21	Bangaligaon Daily Market	8,648	12,550	11,300	1,250
8	Kalaigaon	22	Shingrimari Weekly Cattle Market	5,00,000	10,90,001	5,78,340	5,11,661
		23	Kalaigaon Sunday Market	4,68,000	8,21,101	4,83,101	3,38,000
9	Mazbat	24	Mazbat Weekly Open Market	2,55,810	7,20,999	3,06,981	4,14,018
<b>Total</b>				<b>22,91,704</b>	<b>68,56,352</b>	<b>29,54,183</b>	<b>39,02,169</b>

Source: Information furnished by BTC

**Appendix-VIII**  
(Reference: Paragraph 4.1.2.1)  
**Statement showing short realisation of lease amount**

(in ₹)

Sl. No.	Name of Market/Hat/Ghat/Parking	Schedule rate for 2016-17	Amount of Market Settlement	Amount collected
<b>Kokrajhar Development Block</b>				
1	Kamalasara Parghat	8,000	9,000	4,000
2	Tirimari Parghat	40,195	43,250	0
3	Halang Bazaar	4,980	5,205	4,990
4	Simborgaon Weekly Market	22,500	23,500	0
5	Nayekgaon Weekly Market	7,500	8,000	0
6	Karigaon Weekly Market	27,500	28,250	0
7	Alangi Daily Market	89,100	10,555	0
8	Choraikola Market	9,150	10,000	0
9	Patgaon Daily Market	33,201	36,800	0
10	Salakati Daily Market	44,500	55,000	32,750
11	Lalkura Market	8,100	10,100	0
12	Nayachara Parghat	43,200	52,200	47,025
13	Bhotgaon Kashipara Cattle Market	1,00,001	1,40,000	0
14	Bhotgaon Kashipara Market	55,100	59,550	0
15	Titguri Market	1,96,200	1,99,400	0
<b>Sub Total</b>		<b>6,89,227</b>	<b>69,0,810</b>	<b>88,765</b>
<b>Rupshi Dev. Block</b>				
1	Rupshi Hat	13,806	27,195	8,000
2	Bashbari Hat	13,806	27,195	15,000
3	Tumbagan Hat	2,501	5,000	1,101
<b>Sub Total</b>		<b>30,113</b>	<b>59,390</b>	<b>24,101</b>
<b>Mahamaya Dev. Block</b>				
1	Ratur Hat Weekly Bazar	30,00	22,501	5,101
<b>Sub Total</b>		<b>3,000</b>	<b>22,501</b>	<b>5,101</b>
<b>Gossaigaon Dev. Block</b>				
1	Kalisani Mor Ghat	3,87,503	3,95,750	1,97,875
2	Bhaoraguri Weekly Market	1,02,905	1,05,525	52,762
3	Tulsibil Weekly Market	1,16,133	1,18,675	59,337
4	Bhawraguri Daily Market	57,998	61,778	30,890
5	Bhaoraguri Goat Market	28,765	30,540	15,736
<b>Sub Total</b>		<b>6,93,304</b>	<b>7,12,268</b>	<b>3,56,600</b>
<b>Sidli Chirang Dev. Block</b>				
1	Kashikotra Daily Market	37,300	95,600	45,600
2	Sundari Daily Market	6,200	31,115	12,000
3	Runikata Daily Market	9,800	60,200	11,500
<b>Sub Total</b>		<b>53,300</b>	<b>1,86,915</b>	<b>69,100</b>
<b>Borobazar Dev. Block</b>				
1	Ballamguri Weekly Market	87,850	88,350	43,925
2	Ballamguri Cattle Market	66,020	66,540	33,000
3	Amguri Weekly Market	7,420	14,000	0
4	Mongolin Weekly Market	11,790	11,700	5,900
5	Nehrur bazar Weekly Market	10,650	10,850	5,325
6	No 2 Bishnupur Weekly Market	66,040	67,000	33,500
7	No. 2 Bishnupur Cattle Market	1,02,640	1,04,000	52,000
8	Panbari Daily Market	9,320	10,000	5,000
9	Lahatipara Weekly Market	9,790	9,901	4,896

Sl. No.	Name of Market/Hat/Ghat/Parking	Schedule rate for 2016-17	Amount of Market Settlement	Amount collected
10	Ananda Weekly Market	6,590	7,005	3,295
11	Panbari Bi-Weekly Market	1,33,770	1,35,000	67,500
12	Bhangnamari Weekly Market	12,500	12,600	6,250
<b>Sub Total</b>		<b>5,24,380</b>	<b>5,36,946</b>	<b>2,60,591</b>
<b>Dotma Dev. Block</b>				
1	Ramfalbil Weekly Hat	12,000	14,000	13,500
2	Ramfalbil Go-Hat	81,000	85,000	0
3	Ramfalbil Daily Hat	4,300	6,000	5,000
4	Nepal ara Daily Market	9,600	11,000	0
5	Banargaon Weekly Hat	10,500	11,500	9,500
6	Chandrapara Daily Hat	9,130	10,100	8,500
7	Chithila Weekly Hat	62,000	63,130	0
8	Ramani Ashrm Weekly Market	8,470	9,115	0
<b>Sub Total</b>		<b>1,97,000</b>	<b>2,09,845</b>	<b>36,500</b>
<b>Nagriji Dev. Block</b>				
1	Nagriji Bi-Weekly Market	4,56,280	4,56,501	0
2	National Highway Parghat	26,130	85,101	71,700
3	Guwabari Parghat	2,206	25,500	0
4	Latibari Market	28,600	35,500	14,300
5	Kachukata Market	11,000	11,100	5,500
6	Mahendra Nagar Evening Market	27,500	1,21,001	0
7	Gandhibari Market	28,600	35,500	14,300
<b>Sub Total</b>		<b>5,80,316</b>	<b>7,70,203</b>	<b>1,05,800</b>
<b>Rangia Dev. Block</b>				
1	Dwarkuchi Market	1,88,156	1,88,158	1,87,158
<b>Sub Total</b>		<b>1,88,156</b>	<b>1,88,158</b>	<b>1,87,158</b>
<b>Mazbat Dev. Block</b>				
1	Lamabari Weekly Saturday Market	4,62,726	51,414	0
2	Orang Weekly Open Market	2,20,176	24,464	0
3	Lamabari Mongalbaria Weekly Market	56,34,387	6,26,043	83,685
<b>Sub Total</b>		<b>63,17,289</b>	<b>7,01,921</b>	<b>83,685</b>
<b>Jalah Dev Block</b>				
1	Samuhathai Rupohi	3,630	3,731	907
2	Pu-Khgrabari Bi-Weekly	5,830	5,900	1,460
3	Jalah Daily Bazar	5,170	5,200	1,292
4	Salbari Bazar	1,45,750	1,50,000	40,000
5	Simla Bazar	3,22,300	3,25,500	81,000
6	Ananda Bazar	9,36,100	10,35,775	1035,725
7	Anchali Bazar	23,650	23,900	6,000
8	Daodhara Kamala Bazar	28,160	28,200	4,071
9	Rabanguri Hat	8,031	8,200	2,010
10	Golagaon Bazar	13,421	13,521	0
11	Gati Sati Bazar	6,985	7,100	1,750
12	Godoligaon Bazar	7,920	8,100	1,980
13	Khamerar Daisha Laxhi Bazar	16,285	16,290	7,040
14	1 No. Rupohi Hat	17,600	17,800	4,400
<b>Sub Total</b>		<b>15,40,832</b>	<b>16,49,217</b>	<b>11,87,635</b>
<b>Udalguri Dev. Block</b>				
1	Ambagaon Daily Market	12,320	14,160	0
2	Ghagra Daily Market	4,400	8,100	0
3	Hatigarh Weekly Market	17,160	18,100	0
4	Nalbari Weekly Hat	47,432	50,000	26,300
5	Harishinga Weekly Market	43,120	52,150	30,500

Sl. No.	Name of Market/Hat/Ghat/Parking	Schedule rate for 2016-17	Amount of Market Settlement	Amount collected
6	Khourang Daily Evening Market	5,500	15,100	0
7	Zorapukhuri Weekly Market	8,140	24,200	20,130
8	Bhairabkunda Daily Market	9,350	10,016	0
9	Hatigarh Daily Evening Market	9,350	12,100	0
10	Kachubil Weekly Market	47,432	49,321	25,605
11	Ghagra Open (Friday) Market	8,140	30,200	0
12	Kherkheria Weekly Market	20,240	45,500	35,380
13	Sapangaon (Evening) Daily Market	8,800	18,221	0
14	Nalbari Weekly Hat (Saturday)	47,432	50,000	23,700
15	Ghagra Open (Monday) Market	1,49,600	1,75,000	74,800
16	Ghagra Cattle Market	2,09,440	3,25,200	0
17	Bhairaguri Weekly market	6,820	6,820	0
<b>Sub Total</b>		<b>6,61,276</b>	<b>9,04,188</b>	<b>2,36,415</b>
<b>Bhergaon Dev. Block</b>				
1	Orangajuli Open Market	36,061	42,990	0
2	Orangajuli Dainik Market	11,500	15,500	0
3	Dimakuchi Cattle Market	1,41,195	1,43,295	80,000
4	Borangajuli Daily Market	18,653	27,979	0
5	Bhergaon Cattle Market (Saturday)	1,41,194	1,43,100	83,100
6	Bhergaon Weekly Open Market (Wednesday)	10,697	11,325	0
7	Bamunjuli Open Market	55,749	57,050	0
8	Dimakuchi Weekly Open Market (Sunday)	1,54,688	1,70,000	0
<b>Sub Total</b>		<b>5,69,737</b>	<b>6,11,239</b>	<b>1,63,100</b>
<b>Grand Total</b>		<b>72,43,601</b>	<b>28,04,551</b>	<b>44,39,050</b>

Source: Information furnished by BTC

## Appendix-IX

(Reference: Paragraph 4.5)

## Statement of expenditure toward procurement of SNP food stuff for the year 2016-17

Sl. No.	Bill No & date	Sanction order & date	Quantity of Rice in Qtl	Amount (in ₹)	Quantity of Dal in Qtl	Amount (in ₹)	Total expenditure (in ₹)
1	2	3	4	5	6	7	8 (5 + 7)
1	03 dtd 21.06.16	No. BTC/SW/SNP/Bill/37/2015-16/pt-II/104 dated 20/06/2016	2,800.41	98,01,414	535.59	63,19,969	1,61,21,383
2	04 dtd 21.06.16	No. BTC/SW/SNP/Bill/37/2015-16/pt-III/63 dated 28/06/2016	1,524.40	53,02,954	290.07	34,22,854	87,25,808
3	05 dtd 21.06.16	No. BTC/SW/SNP/Bill/22/2015-16/pt-I/35 dated 20/06/2016	424.16	14,84,530	80.87	9,54,298	24,38,828
4	07 dtd 28.06.16	No. BTC/SW/SNP/Bill/37/2015-16/pt-I/110 dated 26/06/2016	1,516.13	53,35,412	290.07	34,40,000	87,75,412
5	13 dtd 15.07.16	No. BTC/SW/SNP/Bill/37/2015-16/pt-I/141 dated 12/07/2016	537.04	18,79,652	102.75	12,12,594	30,92,246
6	14 dtd 15.07.16	No. BTC/SW/SNP/Bill/22/2015-16/pt-I/51 dated 12/07/2016	321.49	11,25,209	61.47	7,25,419	18,50,628
7	15 dtd 15.07.16	No. BTC/SW/SNP/Bill/37/2015-16/pt-II/125 dated 12/07/2016	856.42	29,97,464	163.77	19,32,454	49,29,918
8	23 dtd 10.08.16	No. BTC/SW/SNP/Bill/37/2015-16/pt-II/150 dated 09/08/2016	763.67	26,69,356	145.79	17,21,084	43,90,440
9	24 dtd 10.08.16	No. BTC/SW/SNP/Bill/22/2015-16/pt-I/61 dated 09/08/2016	123.66	4,32,773	24.26	2,79,007	7,11,780
10	25 dtd 10.08.16	No. BTC/SW/SNP/Bill/37/2015-16/pt-I/160 dated 09/08/2016	223.08	7,80,734	42.66	5,03,385	12,84,119
11	27 dtd 24.08.16	No. BTC/SW/SNP/Bill/37/2015-16/pt-III/82 dated 23/08/2016	652.92	22,85,196	124.85	14,73,257	37,58,453
12	26 dtd 24.08.16	No. BTC/SW/SNP/Bill/37/2015-16/pt-IV/24 dated 23/08/2016	288.89	10,07,624	55.06	6,49,710	16,57,334
13	54 dtd 26.10.16	No. BTC/SW/SNP/Bill/37/2015-16/pt-II/246 dated 24/10/2016	4,144.04	14,504,108	792.83	93,55,527	2,38,59,635
14	55 dtd 26.10.16	No. BTC/SW/SNP/Bill/22/2015-16/pt-I/331 dated 26/10/2016	3,627.54	1,27,07,048	692.74	81,63,292	2,08,70,340
		<b>Total</b>	<b>17,803.85</b>	<b>6,23,13,474</b>	<b>3,402.78</b>	<b>4,01,52,850</b>	<b>10,24,66,324</b>

Source: Records of BTC







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