



SUPREME AUDIT INSTITUTION OF INDIA
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**Report of the
Comptroller and Auditor General of India
on North Cachar Hills Autonomous Council,
Haflong, Assam
for the year ended 31 March 2020**

Government of Assam

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

**FOR THE YEAR ENDED
31 MARCH 2020**

**NORTH CACHAR HILLS AUTONOMOUS COUNCIL,
HAFLONG, 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 for the year 2019-20.

2. This Report contains four Chapters, the first of which deals with the Constitution of the Council, the rules for the management of the District Fund and maintenance of accounts by the District Council. Chapter-II depicts Autonomous District Council Fund position. Chapter-III deals with the Comments on Accounts and Chapter-IV deals with compliance audit observations for the year 2019-20 made during test-audit of the transactions primarily of the Council Secretariat.



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 2019-20. Chapter-IV of the Report deals with the audit findings pertaining to transaction audit of the Council and contains five paragraphs.

Internal Control

An evaluation of internal control system in the Council showed that internal control mechanism was weak. This is evident from persistent irregularities like large variations between the budget and the actual expenditure, inaccuracy of figures of Annual Accounts, *ad hoc* management of revenue earning resources, absence of effective mechanism for timely deposit of revenue earned by the different organs of the Council, absence of Internal Audit wing, *etc.* Due to weak internal controls, the attempt on the part of Audit to examine the Annual Accounts and transactions of the Council was constrained to that extent. Above failure in internal controls under Financial Management is fraught with risks of fraud, misappropriation and financial irregularities, which might remain undetected.

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

2. Fund Management and Budgetary Process

➤ Bulk of the activities (approximately 69 *per cent*) undertaken by NCHAC during 2019-20 was from the funds provided by the State Government.

(Paragraph 2.2.2)

➤ During 2019-20, NCHAC received ₹ 362.87 crore for entrusted functions from the State Government, whereas the Council disbursed ₹ 233.13 crore to the Drawing and Disbursing Officers, for performing entrusted functions resulting in surplus of ₹ 129.74 crore.

(Paragraph 2.2.2)

➤ The Council maintained consolidated balances without head/grant wise details in the Personal Deposit Account which posed serious risk of mis-utilisation/diversion of funds released for various schemes/programmes.

(Paragraph 2.2.3)

➤ Wide variations between budget estimates and actual receipts as well as expenditure indicated preparation of unrealistic budget during the year 2019-20.

(Paragraphs 2.3.1 & 2.3.2)

Recommendations

Council may disclose head-wise breakup of consolidated opening and closing balances in the Annual Accounts to get an assurance that the expenditures incurred was for the purpose it was sanctioned.

The Council may undertake budgetary reviews to identify the Head of Accounts for better estimate of revenue receipts & expenditure and to improve financial management of the Council.

3. Comments on Accounts

➤ Revenue Receipts in respect of Land Revenue department were understated by ₹ 0.12 crore during 2019-20 in the Annual Accounts of the Council.

(Paragraphs 3.2.1.1)

➤ Revenue expenditure under the head “Forest” was overstated by ₹ 2.12 crore during 2019-20 in the Annual Accounts of the Council.

(Paragraph 3.2.1.4)

➤ Revenue of ₹ 0.13 crore realised during 2019-20 was not deposited into Personal Deposit Account in violation of its own fund rules.

(Paragraph 3.2.1.5)

➤ Progressive Capital Outlay remained understated by ₹ 0.28 crore in the Annual Accounts of 2019-20.

(Paragraphs 3.2.1.6)

➤ In violation to its own fund rules, receipts of ₹ 52.03 crore was irregularly parked in the saving bank account outside Personal Deposit Account. An expenditure of ₹ 39.11 crore was also made therefrom. Both receipts as well as expenditures was not accounted for in the Annual Accounts of 2019-20.

(Paragraphs 3.2.2.2)

➤ NCHAC irregularly diverted ₹ 20.35 crore from funds released for entrusted functions towards its own function.

(Paragraph 3.2.2.3)

➤ During 2019-20, NCHAC did not reconcile the discrepancies in closing balances between two sets of records viz., Treasury records and Annual Accounts despite these having been pointed out in previous Audit Reports.

(Paragraph 3.4.2)

Recommendations

Annual Accounts may show the details of funds received from State Government minor head wise in Statement-5 and Statement-6 so as to assist greater accountability and transparency.

Council needs to maintain ledger account, which should be the basis of compiling the Annual Accounts.

Council should maintain opening and closing balance not only fund wise but also head of account wise to ensure control over budgetary allocation and expenditure, and to avoid diversion of funds.

Council may devise a system of periodical reconciliation with Treasury Officer to identify mistakes within the accounting period for completeness of Accounts and proper accounting of transactions.

4. Compliance Audit Observations

➤ Due to adoption of lower rate, the Council sustained a loss of its own revenue to the tune of ₹ 0.79 crore during 2019-20.

(Paragraph 4.1.1)

➤ Revenue receipts of ₹ 0.35 crore was irregularly utilised by the Transport Department of the NCHAC for departmental expenditure.

(Paragraph 4.1.3)

➤ Due to fictitious recording in the measurement book, an undue financial benefit of ₹ 14.83 crore was extended to the contractor for works not actually executed.

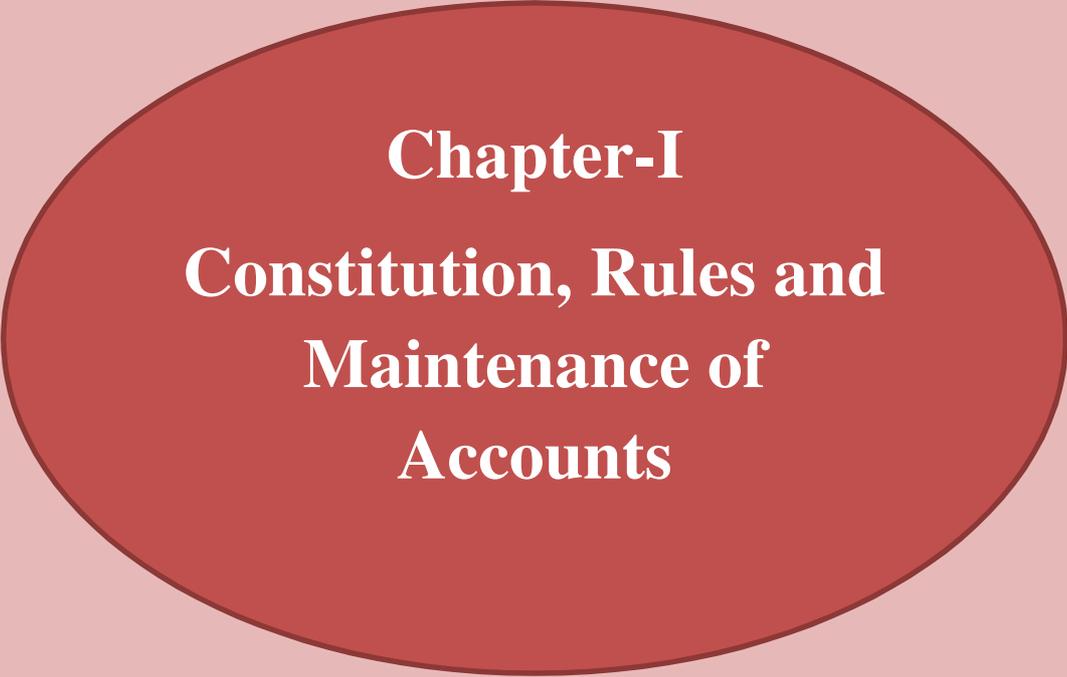
(Paragraph 4.2.1 & 4.2.2)

Recommendations

Council should evolve a system of checks so that revenues collected by various departments are deposited to PDA/ Government Account within a time frame.

Council should ensure adherence to provisions of its Fund Rules in all cases of the financial transactions to ensure financial discipline in the NCHAC.

Council needs to investigate the matter and fix responsibility for fictitious recording in the MB which led to excess payment and loss to the Council.



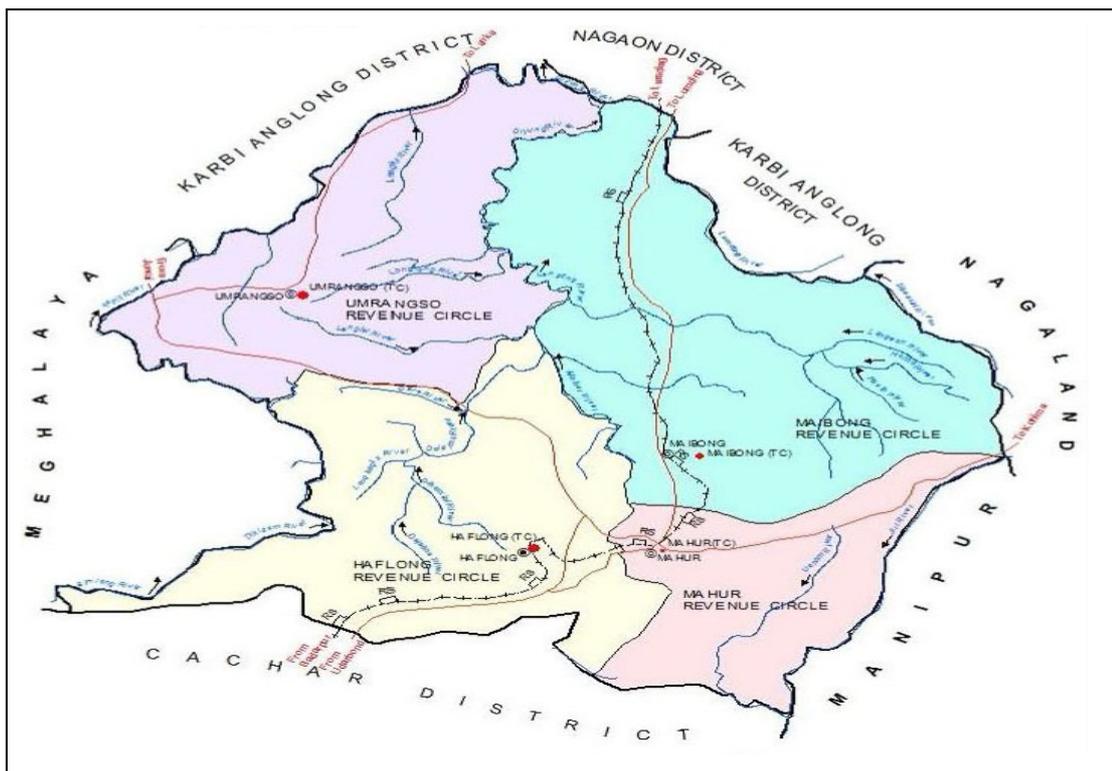
Chapter-I
Constitution, Rules and
Maintenance of
Accounts

Chapter-I

Constitution, Rules and Maintenance of Accounts

1.1 Profile of North Cachar Hills Autonomous Council

The North Cachar Hills District Council in Assam was set up in April 1952 under Article 244(2) read with the Sixth Schedule to the Constitution of India, covering 4,890 Sq. Km. of area, which is about 6.23 *per cent* of total area of (78,438 Sq. Km) of Assam. It was renamed as North Cachar Hills Autonomous Council (NCHAC) on 13 September 1995. The Council renamed North Cachar Hills district as “Dima Hasao” on 30 March 2010 and the Council is using the nomenclature “Dima Hasao Autonomous Council” in its official records. However, amendment of the Sixth Schedule to the Constitution of India, in this regard, has not been carried out till date. Haflong is the District Head Quarter. The district is surrounded in the North by Nagaon and Karbi Anglong Districts, in the South by Cachar District, in the East by Nagaland, Manipur and in the West by Meghalaya. The map of the Dima Hasao District is shown below:



The district comprises 695 villages under five Community Development Blocks¹, with a population of 2,14,102 (2011 census, which is 0.69 *per cent* of the total population of the State (3,12,05,576). The total tribal population of the district as per 2011 census was 1,51,843, which is 3.91 *per cent* of total tribal population of the State (38,84,371).

¹ Source: Statistical Hand Book of Assam, 2016.

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

The Sixth Schedule to the Constitution provides for administration of specified tribal areas by constituting a District/Regional Council for each autonomous district/region with powers to make laws on matters listed in paragraph 3(1) of the Sixth Schedule, mainly in respect of allotment, occupation, use of land, management of forests (other than reserved forests), use of any canal or watercourse for agriculture, regulation of the practice of 'Jhum' or other forms of shifting cultivation, establishment of village or town committees or councils and their powers, village or town administration, public health and sanitation and inheritance of property.

In terms of paragraph 6(1) of the Sixth Schedule to the Constitution, the Councils have the powers to establish, construct or manage primary schools, dispensaries, markets, cattle pounds, ferries, fisheries, roads, road transport and waterways in the respective autonomous districts. NCHAC also has the powers to assess, levy and collect within the autonomous district, revenue in respect of land and buildings, taxes on professions, trades, callings and employments, animals, vehicles and boats, tolls on passengers and goods carried in ferries and maintenance of schools, dispensaries or roads as listed in paragraph 8 of the Sixth Schedule. Under paragraph 9 of the Schedule, the Council is also entitled to the share of revenue generated from licenses/leases for extraction of minerals within the Council area as agreed upon between Government of Assam and the Council. The above functions are called normal or inherent functions of the Council.

In addition, executive functions of State Government were delegated in stages to the Council by GoA under Paragraph 6(2) since June 1970, however, with the Constitution (Amendment) Act, 1995 (42 of 1995) and consequent insertion of paragraph 3A in the Sixth Schedule, the Council has inherent legislative powers as well as executive powers on the subjects as specified under serial (a) to (o) in the Schedule *ibid*.

In line with paragraph 3A of the Sixth Schedule, the State Government entrusted (December 1996) to NCHAC additional functions, invoking Paragraph 6(2) of the Schedule *ibid*, (called entrusted functions) in relation to 30 subjects², in terms of the latest entrustment, the State Government is required to make funds available to NCHAC in advance, primarily against Grant No. 77 of the State budget, so that the latter can finance the expenditure relating to entrusted functions without difficulty.

Due to invoking of Paragraph 6(2) of the Schedule *ibid*, NCHAC is required to render monthly detailed accounts against their expenditure to the Accountant General

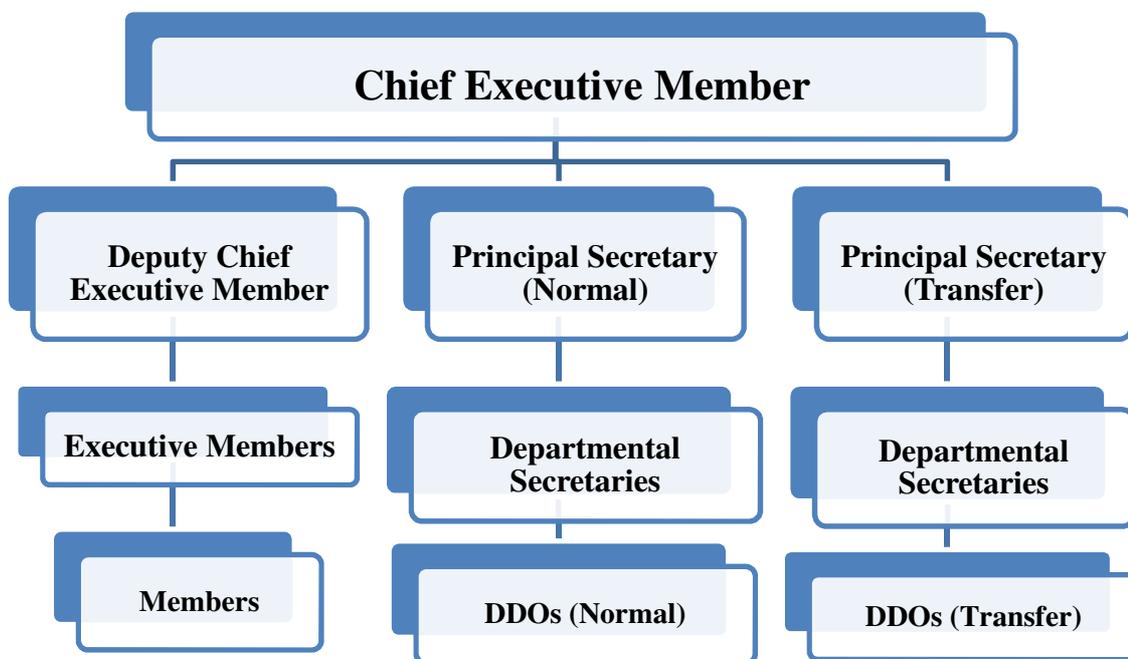
² (i) Industry (ii) Animal Husbandry & Veterinary (iii) Forest (iv) Agriculture (v) Education (vi) PWD (vii) Sericulture (viii) Cultural Affairs (ix) Soil Conservation (x) Co-operation (xi) Fisheries (xii) Panchayat & Rural Development including DRDA (xiii) Handloom & Textiles (xiv) Health & Family Welfare (xv) Public Health Engineering (xvi) Irrigation (xvii) Social Welfare (xviii) Flood Control Department (xix) Sports & Youth Welfare (xx) Weight & Measures (xi) Food & Civil Supplies (xxii) Town & Country Planning (xxiii) College Education (General), including Library Services, District Museum & Archaeology (xxiv) Land Reforms (xxv) Publicity/Public Relation (xxvi) Printing & Stationery (xxvii) Tourism (xxviii) Transport (xxix) Excise and (xxx) Finance including sales Tax on purchase of goods other than Newspaper, Excise, Professional Tax.

(Accounts and Entitlements) for adjustment of such advance of funds provided through State Budget. The Council is also made responsible to the State Legislature in respect of all matters relating to such funds provided for discharging the functions entrusted to NCHAC.

1.2 Organisational structure of NCHAC Secretariat

The NCHAC Secretariat was headed by two Principal Secretaries during 2019-20. The Principal Secretary (Transfer), appointed by the State Government, operates Personal Deposit Account (PDA) for the entrusted departments of the Council, and the inherent functions of the Council are looked after by the Principal Secretary (Normal), who is appointed by the Council. The Principal Secretaries are assisted by Secretaries, Additional and Joint Secretaries and other affiliated officers appointed by the Council and other state service officers deputed by GoA. The structure of NCHAC administration is described in **Organogram-1.1**:

Organogram-1.1: Showing the structure of NCHAC administration



1.2.1 Human Resources

Rule 126 of NCHAC Fund Rules, 1953 provides that the Council shall prepare a detailed statement of the permanent establishment existing on 1st April each year in the prescribed form³ as per North Cachar Hills District Funds Rules. The Council did not comply with the aforesaid provision and did not maintain records pertaining to the Sanctioned Strength (SS) of both the Council Sector as well as the State Sector. Copies of Government/Council orders pertaining to the actual SS of both the Council as well as the State sector were not provided to audit.

³ Appendix-IX of the North Cachar Hills District Fund Rules, 1953

Information furnished by the Council to audit however, showed that Persons-in-position (PIP) during 2019-20 under Council Sector was 1,095, but it failed to provide PIP in respect of State Sector which was maintained by the Drawing and Disbursing Officers (DDOs) of the concerned entrusted Departments. Due to failure to provide the information despite being called for (November 2023), Audit could not verify the actual staff position of NCHAC.

The absence of accurate records hinders proper financial management and oversight. It makes it difficult to track expenditure on salaries and identify potential discrepancies or irregularities. This can lead to underfunding or overfunding of departments, impacting service delivery. Inaccurate staffing information can result in the payment of salaries to non-existent or duplicate positions, leading to financial losses for the Council.

1.3 Rules for the management of District Fund

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

1.4 Maintenance of Accounts and Audit Arrangements

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

The accounts and records of the Principal Secretary, NCHAC, Haflong are test-audited by CAG of India under Paragraph 7(4) of the Sixth Schedule to the Constitution. The NCHAC submitted its Annual Accounts for the year 2019-20 in August 2023 after a lapse of more than three years. Audit of Annual Accounts along with transactions of the Council for the year 2019-20 was conducted and results of audit of Annual Accounts for the year 2019-20 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 Controls

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

An examination of the internal control system in the Council showed the following deficiencies:

- **Unrealistic Budget Estimates:** As detailed in Paragraph 2.3.1 and Paragraph 2.3.2, preparation of budget estimates without a realistic analysis leads to significant variations between budgeted figures and actual receipts and expenditures. This indicates a lack of proper planning, forecasting, and monitoring of financial performance.
- **Absence of Comprehensive Ledgers:** NCHAC did not maintain ledger or consolidated abstract showing receipts generated from its own resources, fund received from the Government, disbursements made to Drawing and Disbursing Officers (DDOs) of different departments under administrative control of NCHAC (for entrusted function) and for the expenditure incurred by DDOs of NCHAC (for inherent function). The lack of detailed ledgers and consolidated abstracts hinders proper tracking of funds, including receipts from different sources, disbursements to DDOs, and expenditure incurred by different departments. This makes it difficult to reconcile accounts and identify discrepancies. Chapter-III of this Report details how receipts and expenditure were not disclosed properly in the Annual Accounts. Thus, the control system did not assure accuracy of figures of Annual Accounts by itself.
- **Absence of a Clear Revenue Policy:** Lack of a defined Revenue policy in the major revenue earning departments like Forests, Transport, Taxes, Mines and Minerals, resulted in *ad hoc* management of revenue earning resources, potential revenue leakage and neglect of environmentally sensitive issues.
- **Delayed Revenue Deposits:** The absence of an effective mechanism for timely deposit of revenue into the Council's Public Deposit Account (PDA) increases the risk of misappropriation or misuse of funds.
- **Lack of Internal Audit:** The absence of an internal audit wing weakens the overall internal control system. Internal audits play a crucial role in identifying and mitigating risks, ensuring compliance with regulations, and improving operational efficiency.

When the above concerns were pointed out, the Principal Secretary, NCHAC stated (October 2023) that necessary steps as far as practicable would be taken to avoid the weakness in internal control.

1.6 Recommendations

- *Council may develop realistic budget estimates based on thorough analysis and historical data. There is a need to implement a robust system for tracking budget performance and making necessary adjustments.*
- *Council may maintain accurate and up-to-date records of all financial transactions, including detailed ledgers and consolidated abstracts.*
- *Establish clear policies and procedures for revenue generation and collection in all departments. Ensure timely and accurate deposit of all revenues into the PDA.*

- *Council may ensure timely submission of Annual Accounts to the Accountant General to adhere to prescribed timelines;*
- *Council needs to strengthen its internal control mechanism, take action on deficiencies in financial management and maintenance of records.*

Chapter-II

Autonomous District Council Funds

Chapter-II

Autonomous District Council Funds

2.1 Introduction to District Fund

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

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

A. District Fund

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

B. Deposit Fund

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

2.1.1 Resources of NCHAC

Resources of NCHAC are mainly from the revenue receipts of own sources, like Forest, Land Revenue, Market, *etc.*, as envisaged in the Sixth Schedule to the Constitution. 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 30 entrusted departments to NCHAC, the State Government provides funds from the

State budget (NCHAC specific Grant No. 77). In addition, NCHAC is also in receipts of funds from other Grants⁴ through the State Budget for various purposes.

2.1.2 Budgetary process

NCHAC prepares two sets of budgets:

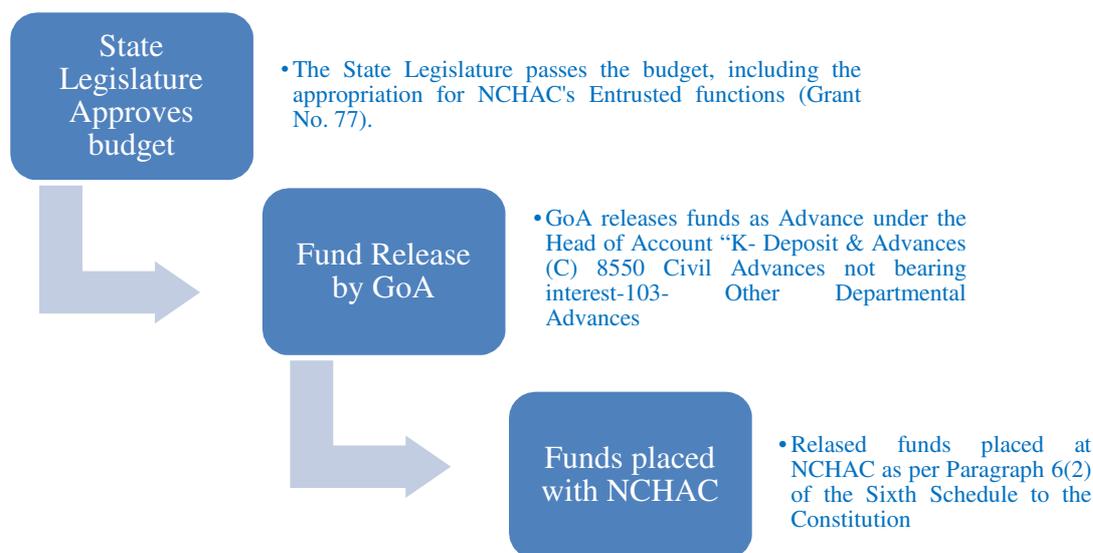
Entrusted Budget:

NCHAC prepares its entrusted budget in respect of Grant No. 77, for subjects entrusted to it as per the Sixth Schedule to the Constitution. This budget is submitted to the State Government for appropriation by the State Legislature and release of funds. In this budget, the Chart of Accounts (CoA) followed by NCHAC is that of List of Major and Minor Heads (LMMH) of the Union and States.

Council Budget:

NCHAC also prepares another budget in respect of estimated own revenue receipts and estimated expenditure incurred therefrom. This budget is termed as Normal budget in common parlance. In this budget, NCHAC follows the CoA prescribed by CAG, however, this budget is prepared without Sector wise bifurcation.

2.1.3 Release of funds by State Government



Under such provision, NCHAC is responsible to the State Legislature for the funds transferred to it by the State, including for examination by the Public Accounts Committee and other Committees of State Legislature.

⁴ For illustration: Grant No. 44-NEC, Grant No. 70-Hill Areas

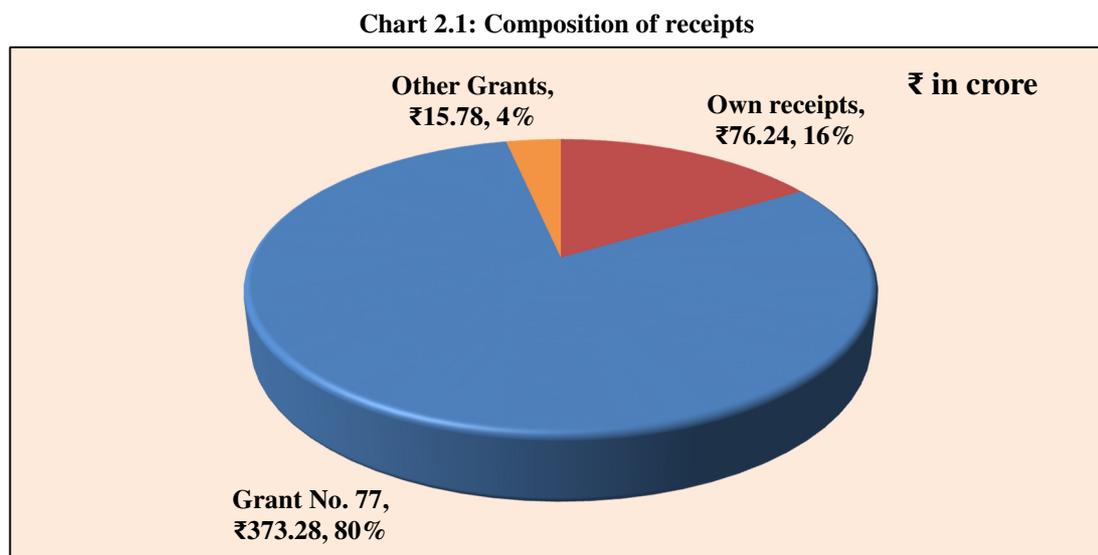
The NCHAC is also liable to render detailed monthly accounts to the Accountant General (Accounts & Entitlements) after incurring expenditure therefrom.

Besides this, there are also funds released from other than Grant No. 77 by the respective departments of the State Government through sanction/Fixation of Ceiling/ Bank draft, Advances, *etc.*, for which, NCHAC do not render monthly accounts to Accountant General (A&E). After receipts of these funds by the NCHAC, the details of transactions are maintained in the treasury under the Personal Deposit Account-Head of Account “8443–Civil Deposits”.

2.2 Sources and Application of Funds

2.2.1 Composition of receipts

During 2019-20, NCHAC raised only ₹ 76.24 crore⁵ from its own sources while ₹ 373.28 crore⁶ were released by the State Government from NCHAC specific Grant No. 77. Besides, NCHAC also received ₹ 15.78 crore from other Grants of State Budget. The composition of resources of the Council during 2019-20 is shown in **Chart- 2.1**.



Source: Annual Accounts.

The above chart indicates that during 2019-20, only 16 per cent (₹ 76.24 crore) of its fund was generated by NCHAC from own sources, while the remaining 84 per cent (₹ 389.06 crore) was provided by the State Government.

2.2.2 Summary of financial transactions

Summary of financial transactions of NCHAC during 2019-20 is shown in **Table-2.1**, while **Appendix-I** provides details of receipts and disbursements of the current as well as the previous year as per Annual Accounts of NCHAC.

⁵ Excluding ₹ 26.19 crore released as GIA from Grant No. 77 & Grant No. 70 and accounted under Council Sector Fund

⁶ Including ₹ 26.19 crore released as GIA from Grant No. 77 & Grant No. 70

Table-2.1: Summary of financial transactions of NCHAC during 2019-20

(₹ in crore)

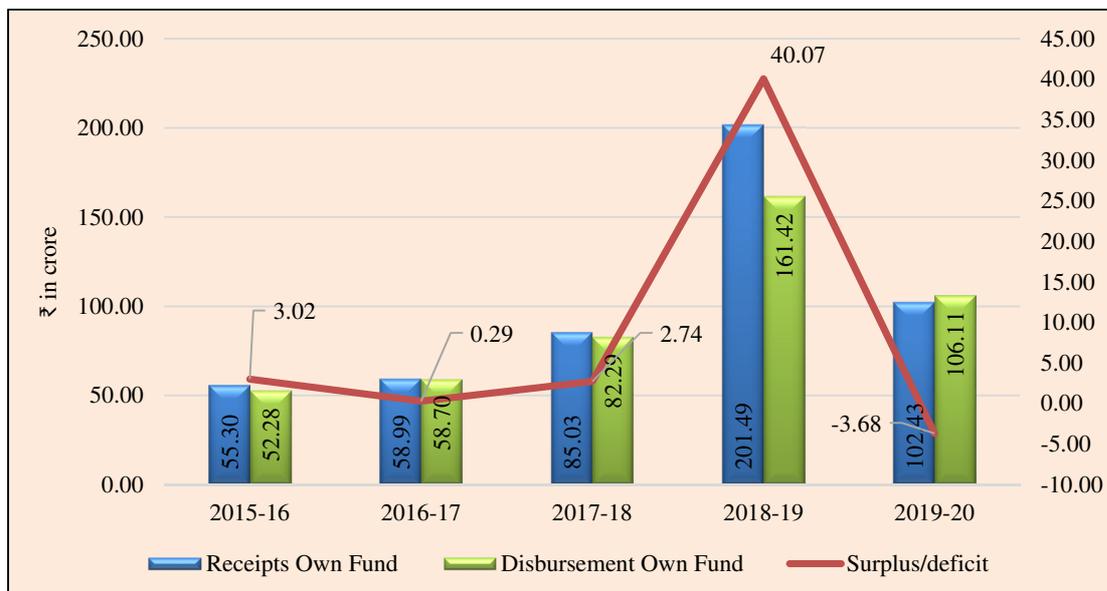
District Fund	Receipts (Per cent)	Disbursement (Per cent)
Council Sector (Own Fund)	102.43 ⁷ (22.01)	106.11 (31.28)
State Sector (State Fund)	362.87 ⁸ (77.99)	233.13 (68.72)
Deposit Fund	0.00 (0)	0.00 (0)
Total receipts and disbursement	465.30 (100.00)	339.24 (100.00)
Opening /Closing Balance	217.77	343.83
Grand Total	683.07	683.07

Source: Annual Accounts.

- **Overall Surplus:** The total receipts exceed total disbursements by ₹ 126.06 crore, indicating an overall surplus. The overall surplus is primarily driven by the State Sector, suggesting a significant reliance on state funding.
- **State Sector Dominance:** The State Sector (State Fund) accounts for the majority of both receipts (77.99 per cent) and disbursements (68.72 per cent).
- **Council Sector Deficit:** The Council Sector (Own Fund) shows a slight deficit with disbursements exceeding receipts by ₹ 3.68 crore. The Council Sector's deficit indicates potential challenges in generating and managing its own revenue sources.
- **Deposit Fund Inactivity:** The Deposit Fund has no recorded receipts or disbursements. The inactivity of the Deposit Fund raises questions about its purpose and potential for generating income or supporting specific initiatives.

Chart-2.2(A) present the trends of receipts and disbursements under Own Fund (fund generated from its own sources including grants received from State Government for Councils' own function); Chart-2.2(B) depicts the funds provided by the State Government for entrusted functions over a period of five years (2015-20).

Chart-2.2(A): Trends of receipts and disbursement under Own Fund during 2015-20



Source: Annual Accounts.

⁷ Own Fund: Own receipt ₹ 76.24 crore + GIA ₹ 26.19 crore (Grant 77: ₹ 25.59 crore and Grant 70: ₹ 0.60 crore) = ₹ 102.43 crore

⁸ State Fund: Grant 77 ₹ 347.69 crore + Grant 44 ₹ 14.83 crore + Grant 70 ₹ 0.35 crore = ₹ 362.87 crore

From the above chart, it could be seen that expenditure from Own Fund was minimal and within its own receipts during the last five years. However, during 2019-20, NCHAC incurred excess expenditure of ₹ 3.68 crore over its own receipts.

NCHAC maintains a consolidated balance for its own funds and funds received from the State Government. Thus, audit was unable to ascertain whether excess disbursement made beyond the fund generated during 2019-20 was made from the unspent balance of its own funds or through diversion from the funds provided by the State Government for entrusted functions.

With regards to receipts, it could be seen that during 2018-19 there was a steep rise in receipts by ₹ 116.46 crore and disbursement by ₹ 79.13 crore when compared with the receipts and disbursement of 2017-18. However, during 2019-20, there was a steep decline in receipt by ₹ 99.06 crore and disbursement by ₹ 55.31 crore. Reasons for steep decline in receipts as observed in audit are:

- During 2019-20, NCHAC received ₹ 26.19 crore as grants from the State Government for Councils' own functions, which is 73 per cent (₹ 70.30 crore) less than the total grants of ₹ 96.49 crore received during 2018-19 from the State Government.
- There was a significant drop in generation of revenue during 2019-20 against four Heads of Account when compared with revenue generated during 2018-19. Against the total receipts of ₹ 91.88 crore during 2018-19 under four Heads of Account, NCHAC during 2019-20 generated 40 per cent (₹ 36.42 crore) less than the revenue generated during 2018-19 under the same Heads of Account as detailed in **Table-2.2:**

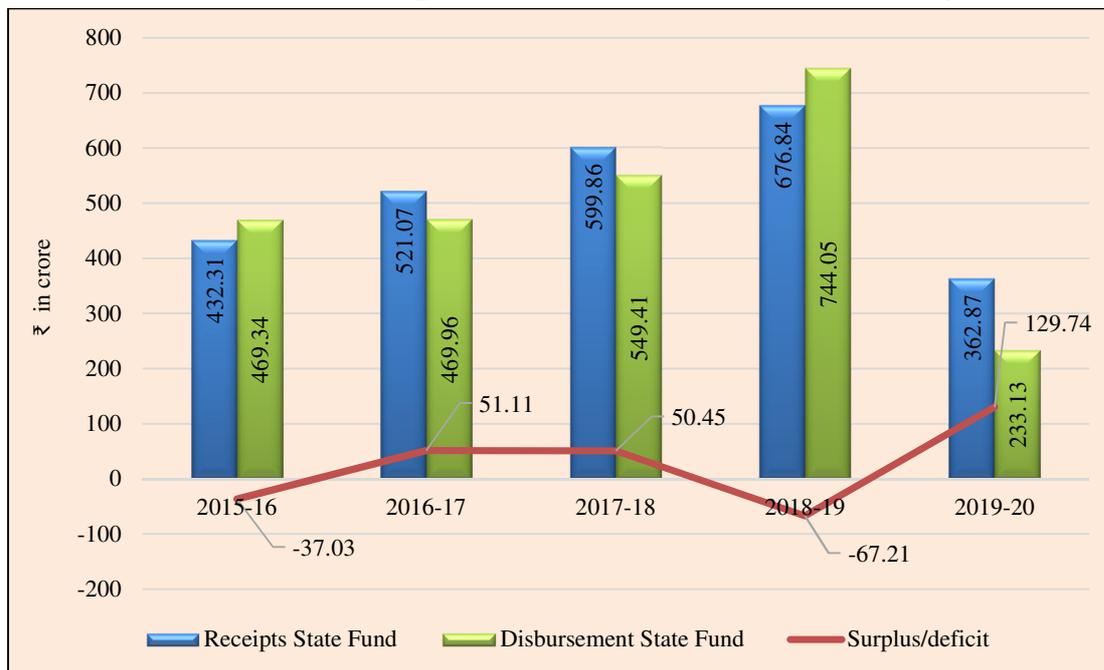
Table-2.2: Showing comparison of revenue generated with previous year

Sl. No.	Heads of Account	Receipts during 2018-19	Receipts during 2019-20	Short generated	Shortfall (Percentage)
		(₹ in crore)			
1	Taxes on Income and Expenditure	5.17	4.49	0.68	13
2	Taxes on Vehicles	1.62	0.23	1.39	86
3	Forests	20.99	13.24	7.75	37
4	Other General Economic Services	64.10	37.50	26.60	41
	Total	91.88	55.46	36.42	40

- Another factor for decline in receipts was non-receipt of Council's share of Motor Vehicle (MV) Tax. Audit noticed that out of the total dues of ₹ 1.20 crore, for the year 2019-20 being the Council's 90 per cent share of the gross collection of MV Tax, the District authority did not release any amount to the Council. Thus, a total amount of ₹ 1.50 crore (including previous receivable amount of ₹ 0.30 crore) remained receivable by the Council (October 2023) from the District authority even though the matter was taken up (June 2022) with the State Government department by the Council. In this context, it may be mentioned that as per Government of Assam (GoA) directive (22 March 1991), the Deputy Commissioner of North

Cachar Hills District⁹ was to release 90 per cent of gross collection of Motor Vehicle Tax on quarterly basis to the Council.

Chart-2.2 (B): Trends of receipts and disbursement under State Fund during 2015-20



Source: Annual Accounts.

It is apparent from the above that:

- There was a gradual increase in receipts of funds from the State Government for entrusted functions during the period from 2015-16 to 2018-19.
- However, during 2019-20, there was a steep decline in receipts by ₹ 313.97 crore when compared with 2018-19.
- The reasons for decline in receipts of funds from State government during 2019-20 was mainly due to non-accountal of the Salary fund of the staffs of entrusted departments in NCHAC Annual Accounts.
- From 2019-20 onwards {except two financial sanction (i) GoA sanction dated 10.4.2019 for ₹ 36.61 crore and (ii) GoA Sanction dated 16.5.2019 for ₹ 36.61 crore which was only accounted for in the Annual Accounts 2019-20} salary of the staff of entrusted departments are made through PFMS¹⁰ (Fin Assam portal) and hence unlike previous years GoA did not release funds meant for salary to NCHAC during 2019-20.
- During 2019-20 the Council could utilise only 64 per cent (₹ 233.13 crore) of funds received (₹ 362.87 crore) from the State Government for entrusted functions. This has led to an increase in closing balance from the State Government fund for entrusted functions by ₹ 129.74 crore.

⁹ Now called as Dima Hasao District

¹⁰ Public Financial Management System

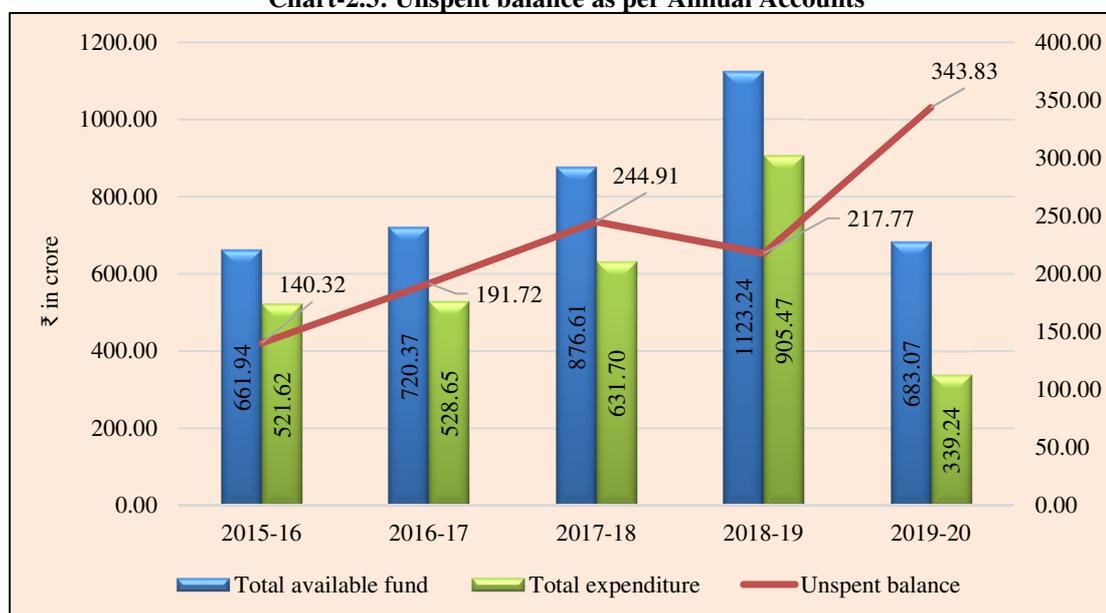
2.2.3 Unspent balances

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

As mentioned in **Table-2.1** of this report that during 2019-20, NCHAC received ₹ 465.30 crore both from its own source as well as for entrusted functions from the State Government. The Council disbursed ₹ 339.24 crore, resulted in savings of ₹ 126.06 crore as on 31 March 2020.

Chart-2.3 presents the position of unspent balances of NCHAC during the last five years as per Annual Accounts.

Chart-2.3: Unspent balance as per Annual Accounts



Source: Annual Accounts.

It can be seen from the chart above that unspent balances of the Council increased during the last five years from ₹ 140.32 crore at the end of 2015-16 to ₹ 343.83 crore as of March 2020. This represents a 145 per cent increase.

- **Accumulation of Funds:** The consistent increase in unspent balances suggests an accumulation of funds that have not been utilised for their intended purposes.
- **Potential Underutilisation:** This trend may indicate underutilisation of resources or potential inefficiencies in budget planning and execution.
- **Missed Opportunities:** The accumulated funds could have been invested in development projects, infrastructure improvements, or other initiatives that benefit the community.
- **Financial Management Concerns:** The persistent increase in unspent balances raises questions about the Council's financial management practices and its ability to effectively allocate and utilise resources.

The NCHAC's practice of maintaining only consolidated opening and closing balances in its Personal Deposit Account without detailed breakdowns by Head of Account or Grant number significantly hinders financial transparency and accountability. Non-disclosure of balances without details such as the Head of Account or Grant number makes the Annual Accounts opaque and weakens the basis for control over expenditure. This lack of granular information renders the Annual Accounts opaque, making it difficult to track the flow of funds allocated to specific schemes and programs.

To enhance financial transparency and accountability, the NCHAC should maintain detailed records of its Personal Deposit Account, including:

- **Head-wise and Grant-wise breakdowns of balances:** This will enable clear tracking of funds allocated to specific programs and projects.
- **Regular reconciliation of accounts:** Regular reconciliation of accounts will help identify discrepancies and ensure the accuracy of financial records.
- **Improved internal audit procedures:** Strengthened internal audit procedures will provide an independent assessment of financial controls and identify areas for improvement.

Apart from overall saving, Audit observed instances of excess disbursement of ₹ 30.12 crore¹¹ by NCHAC over fund received from the State Government under eight Heads (as detailed in *Appendix-II*) during the year. However, as Head-wise balances were not disclosed in the Annual Accounts, Audit could not ascertain whether there were balances available in those Heads to meet the expenditure more than receipts. It was also not clear whether funds available in other Heads were utilised for such excesses. By maintaining detailed records of the Personal Deposit Account, including Head/ Grant-wise breakdowns, the NCHAC can pinpoint specific departments and Drawing and Disbursing Officers (DDOs) responsible for any deviations from financial rules. This level of granularity enhances accountability and facilitates better budget control.

- **Identifying Discrepancies:** Head/Grant-wise details allow for the identification of discrepancies between budgeted allocations and actual expenditures.
- **Pinpointing Responsible Parties:** By linking expenditures to specific departments and DDOs, it becomes possible to identify those responsible for any deviations from approved budgets or financial regulations.
- **Improved Budgetary Control:** This information empowers the NCHAC to exercise better control over its budget, allowing for timely interventions and corrective actions to address any irregularities.
- **Enhanced Financial Discipline:** By holding departments and DDOs accountable for their financial performance, the NCHAC can foster a culture of financial discipline and improve the overall efficiency of its financial management.

¹¹ Receipts: ₹ 16.67 crore; Disbursement: ₹ 46.79 crore

In essence, detailed records of the Personal Deposit Account, including Head/Grant-wise breakdowns, are crucial for enhancing transparency, accountability, and overall financial management within the NCHAC.

2.3 Comments on budget

Entrusted budget: Against the revised entrusted budget provisions (Grant No. 77) of ₹ 814.40 crore for the year 2019-20, NCHAC, in its Annual Accounts, accounted for ₹ 373.28 crore as received from the State Government.

Funds released under this Grant were utilised by NCHAC, and Monthly Accounts were submitted to the Accountant General (Accounts & Entitlements) reflecting the expenditure incurred.

However, an analysis of the Monthly Accounts submitted by NCHAC for 2019-20 revealed that, against the revised budget provision of ₹ 814.40 crore, accounts were submitted for ₹ 458.57 crore. This figure significantly deviates from the total expenditure of ₹ 233.13 crore reported under the State Sector in NCHAC's Annual Accounts. The discrepancies between the amounts reported in the Monthly Accounts and the Annual Accounts have not been reconciled with the records of the Accountant General (Accounts & Entitlements).

Head-wise excess expenditure incurred over the fund receipts from State Government was evidently met from the overall unspent balances. However, as NCHAC maintains consolidated balance both for its own funds and funds provided by the State Government and without Head of Accounts wise, Grant wise bifurcation. Thus, no assurance could be provided that the funds were utilised for the purpose it was appropriated by the State Legislatures.

Further, unspent balance at the end of the financial year against funds received from GoA neither lapse automatically nor are surrendered by the Council, however, the unspent balances are not considered in course of preparation of the subsequent year entrusted budget.

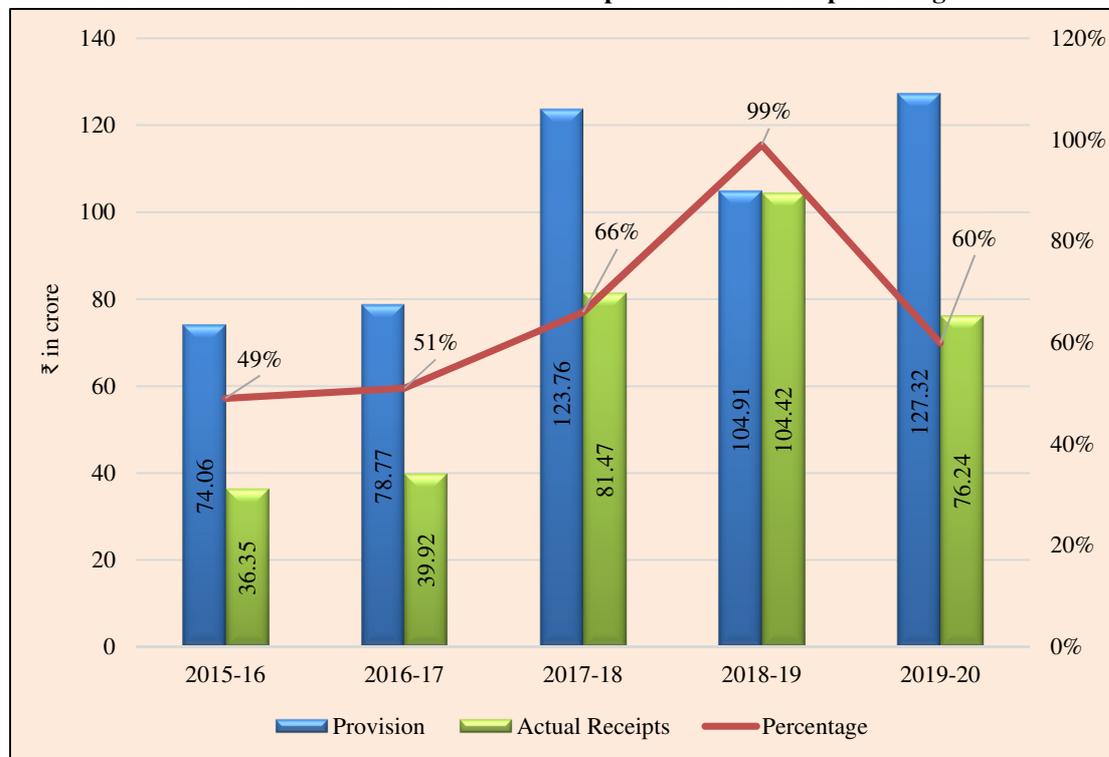
Council budget: As per information furnished to audit, based on the Council's Finance department circular, all the Drawing and Disbursing officers submit budget provisions based on which Own budget is compiled and placed before the Council for appropriation. However, records based on which provisions for both revenue receipts and expenditure therefrom was made in the Own budget was not provided to audit for analysis. In absence of which, reasonableness of the budgetary processes and budgetary provisions could not be ascertained.

Instances of variation between revenue receipts/revenue expenditure and Council budget was however observed in audit and are discussed in the succeeding paragraphs.

2.3.1 Revenue receipts compared with budget estimates

Position of variation between budgetary provision and actual revenue receipts¹² during the last five years is depicted in **Chart-2.4**:

Chart-2.4: Variation between estimated receipts and actual receipts during 2015-20



Source: Normal Budget and Annual Accounts.

During the last five years, except for 2018-19¹³, the actual revenue receipts of NCHAC ranged from only 49 per cent to 66 per cent of estimated (budget) receipts. Head-wise position of variation between estimates of receipts and actual receipts during 2019-20 showed that the shortfall ranged from 2 to 100 per cent in eight Heads of Account. While excess receipts over budget estimates occurred in four Heads of Account as detailed in **Appendix-III**. The total revenue collection was only 60 per cent of the total projections.

The wide variation between estimated and actual receipts including the shortfall against the budget estimates was indicative of deficiencies in the budgeting exercise. It also indicated that the Council had not been able to make its revenue collection mechanism effective. There is a need for improvement in budget preparation and strengthening of revenue collection mechanism of the Council.

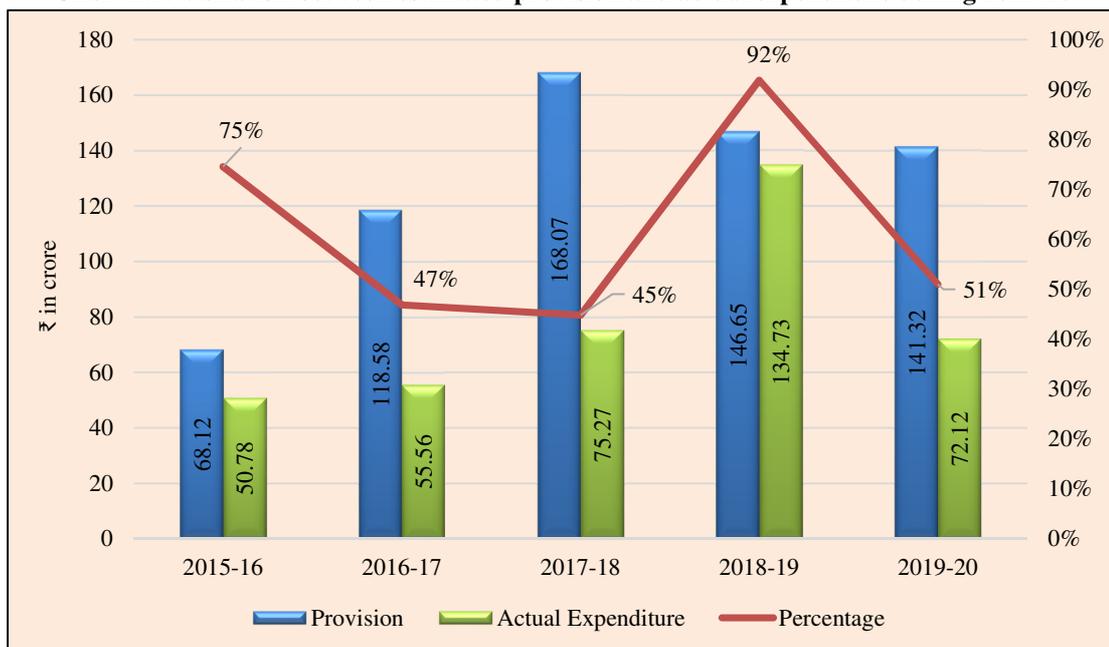
2.3.2 Revenue expenditure compared with budget estimates

Position of revenue expenditure of NCHAC *vis-à-vis* the budgetary provision during the last five years (2015-20) is depicted in **Chart-2.5**:

¹² Excluding ₹ 26.19 crore received as GIA against provision of Grant No. 77 from State Government.

¹³ Revenue receipts was 99 per cent of its budget provisions.

Chart-2.5: Variation between estimated provision and actual expenditure during 2015-20



Source: Normal Budget and Annual Accounts.

As can be seen from above, the actual revenue expenditure of NCHAC during the last five years, except for 2018-19¹⁴, ranged from 45 to 75 per cent of budgetary provision.

During 2019-20, against the estimated revenue expenditure of ₹ 141.32 crore under all the 16 Heads of Accounts, the actual expenditure was ₹ 72.12 crore resulting in overall shortfall of ₹69.20 crore i.e., 49 per cent of the total expenditure projection. The details are given in **Appendix-IV**.

The above savings against estimated provision indicate the need for improvement in the budgetary process. To improve generation and collection of revenue, and expenditure position, the Council should initiate steps to strengthen its administrative machinery.

2.3.3 Expenditure beyond budget provision (Normal)

Scrutiny of Budget (Normal) *vis-à-vis* Statement-6 of Annual Accounts showed that during 2019-20, NCHAC incurred excess Capital expenditure of ₹ 20.34 crore beyond budget provision under one head as shown in **Table-2.3**.

Table-2.3: Excess expenditure beyond budget provision

(₹ in crore)

Grant No.	Head of Account	Budget Provision	Expenditure	Excess
40	CO on Public Works	11.10	31.44	20.34

Source: Normal Budget and Annual Accounts.

The Principal Secretary, NCHAC stated (October 2023) during exit meeting that the matter would be examined in detail and the reasons would be furnished accordingly.

¹⁴ Expenditure was 92 per cent of the budget provisions.

2.4 Conclusion

- i. The Council did not disclose the details of balances grant-wise/head-wise under which the unspent balances were kept. No assurance could be derived that the expenditure incurred out of unspent balance of previous years was actually incurred for the purpose for which it was sanctioned.
- ii. Budgetary and executing exercises of the Council needs improvement to reduce the gaps between the provisions and actuals for better financial discipline.

2.5 Recommendations

- *Council may disclose head-wise breakup of consolidated opening and closing balances in the Annual Accounts to get an assurance that the expenditures incurred was for the purpose it was sanctioned.*
- *Council may undertake budgetary reviews to identify the Head of Accounts for better estimate of revenue receipts & expenditure and to improve financial management of the Council.*

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Chapter-III
Comments on
Accounts

Chapter-III Comments on Accounts

3.1 Introduction to Accounts and Comments on Council Accounts

In terms of paragraph 7(3) of the Sixth Schedule of the Constitution, the form in which the accounts of the District Council are to be maintained, is to be prescribed by the Comptroller and Auditor General of India (CAG), which was done in 1977. The Form of Accounts prescribed by CAG 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 District Councils

Sl. No.	Statement No. as per prescribed format	Particulars of Statements as per prescribed format
1.	Statement No. 1	Summary of transactions showing summarised position of Receipts and Disbursements 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 & receipts and the balance outstanding at the end of the year.
5.	Statement No. 5	Detailed account of revenue of the Council with Minor Heads wise breakup.
6.	Statement No. 6	Detailed account of expenditure of the Council with Minor Heads wise break up.
7.	Statement No. 7	Receipts, disbursements and balances under heads relating to District Fund and Deposit Fund showing summarised position of Opening Balance, Receipts, Disbursements and Closing Balance for heads under District and Deposit Fund are given.

3.2 Comments on Annual Accounts

NCHAC prepared its Annual Accounts in the aforementioned seven statements. Deviations with respect to the format prescribed by CAG are pointed out below:

- a. Statement-5 as prepared by the Council, showed details of revenue by Major Heads for ₹ 362.87 crore received from the State Government for the entrusted functions which forms nearly 78 *per cent* of its total receipts. However, there was no Minor Head wise breakup in Statement-5 as prescribed.

- b. Statement-6 showed details of revenue expenditure of ₹ 153.98 crore by Major Heads incurred from the funds provided by the State Government without Minor Head wise breakup as required by the format prescribed by the C&AG.
- c. Statement- 6 of the Annual Accounts was not supported by any ledger account. As such, no assurance could be provided against Head of Account wise disclosure made in Statement-6.
- d. Statement-2 showed progressive Capital expenditure of ₹ 33.99 crore to the end of the year made from its own fund but did not disclose progressive Capital expenditure of ₹ 79.16 crore met from the funds provided by the State Government. Thus, Annual Accounts of NCHAC did not provide the true and fair picture of the current and cumulative expenditure towards creation of Capital assets as of March 2020.
- e. Head-wise balances under District and Deposit Fund was not disclosed in Statement-7 of the Annual Accounts.

Thus, it is evident that the Accounts lack transparency as the details regarding the receipts and expenditure from the funds provided by the State Government were not disclosed properly thereby making the accounts opaque and constraining detailed analysis of receipts and expenditure of NCHAC.

NCHAC should account for its fiscal transactions in the Annual Accounts as per the format prescribed by the CAG.

3.2.1 Council Sector

3.2.1.1 Understatement of receipts under “Land Revenue”

Statement-5 of Annual Accounts for the year 2019-20 disclosed that revenue of ₹ 393.82 lakh was received from Land Revenue Department during the year.

Scrutiny of the deposit challans and Deposit register for the period from April 2019 to March 2020 furnished by the Land Revenue Department, however, showed that an amount of ₹ 406.20 lakh was deposited into treasury by the Department. Challan-wise details of the deposits are given in *Appendix-V*.

Thus, against the actual receipts of ₹ 406.20 lakh under the head “Land Revenue”, NCHAC accounted for ₹ 393.82 lakh in the Annual Accounts, which led to understatement of receipts by ₹ 12.38 lakh. Reconciliation was not done till October 2024. NCHAC needs to take appropriate steps to carry out the required reconciliation.

On being pointed out, the Principal Secretary, NCHAC during exit meeting stated (October 2023) that the matter would be examined, and reply would be furnished accordingly. The reply was awaited (October 2024).

3.2.1.2 Overstatement of receipts

As per records of the Transport Department of NCHAC, ₹ 18.42 lakh was deposited in the PDA of the Council during 2019-20 as revenue collected from bus fare and hiring

charges of buses/dumpers. The challan-wise details of deposits are given in *Appendix-VI*.

However, in Statement-5 of the Annual Accounts for the year 2019-20, NCHAC under the head “Road and Transport Services” accounted receipts of ₹ 21.84 lakh. This has resulted in overstatement of receipts by ₹ 3.42 lakh in the Annual Accounts.

Similarly, against the actual deposit of ₹ 2.87 lakh by the General Administrative Department during 2019-20 (details of the deposits made challan-wise are given in *Appendix-VII*), NCHAC under the head “Stamps and Registration Fees, Court Fees” disclosed ₹ 3.82 lakh as receipts in Statement-5 of Annual Accounts resulting in overstatement of another ₹ 0.95 lakh.

On being pointed out, the Principal Secretary, NCHAC during exit meeting stated (October 2023) that steps would be taken to avoid such errors in future.

3.2.1.3 Overstatement of Capital expenditure

NCHAC, between April 2019 and March 2020, released ₹ 2.69 crore to the Transport Department of NCHAC towards “*Capital Outlay on Road Transport Services*”. Against the receipt, the Transport Department incurred an expenditure of ₹ 1.85 crore towards Capital expenditure and the balance amount of ₹ 0.84 crore was spent towards revenue expenditure viz., supply of spare parts, purchase of office stationeries, renewal of insurance, repairing of Council’s vehicle, etc. However, in the Annual Accounts, an amount of ₹ 2.72 crore was shown as capital expenditure. This resulted in overstatement of Capital expenditure by ₹ 0.87 crore. This practice persists despite being pointed out in previous Audit Reports.

3.2.1.4 Overstatement of expenditure under “Forest”

Statement-6 of the Annual Accounts for the year 2019-20 disclosed expenditure of ₹ 20.54 crore under the Head of Account “*Forest.*”

Cross checking of the records of the Principal Secretary, NCHAC with the records of two divisions under NCHAC council sector, namely Divisional Forest Officer, East Division and Divisional Forest Officer, West Division, Haflong showed that a total of ₹ 18.42 crore (DFO West Division:-₹ 12.72 crore; DFO East Division:-₹ 5.70 crore) was actually received and spent by the two divisions during the year 2019-20. However, in the Annual Accounts, a total of ₹ 20.54 crore was shown as expenditure under heads of accounts ‘Forest’. This has resulted in overstatement of expenditure to the extent of ₹ 2.12 crore in the Annual Accounts.

The Principal Secretary, NCHAC during exit meeting stated (October 2023) that steps would be taken to avoid such type of errors in future.

3.2.1.5 Non-deposit of revenue

According to Rule 18 of NCHAC District Fund Rules, 1953 (DFR), all moneys received by the Council shall be remitted into the treasury promptly.

Scrutiny of the Cash Book, Treasury challan, *etc.*, maintained by the Divisional Forest Officer, East Division, Haflong showed that an amount of ₹ 23.78 lakh was realised between April 2019 and September 2019. The entire amount including the previous year (2018-19) un-deposited revenue receipts of ₹ 10.30 lakh was deposited into PDA in two instalments¹⁵ in May 2019 and September 2019. However, revenue receipts of ₹ 11.95 lakh realised between October 2019 and March 2020 was neither deposited to PDA during the year nor accounted for in the Annual Accounts of 2019-20, which resulted in understatement of receipts to that extent under the head “Forest.”

Similarly, scrutiny of Cash Book, Treasury challan, *etc.* maintained by the Deputy Director, Cultural & Publicity Department, Haflong showed that out of total revenue of ₹ 1.99 lakh realised during 2019-20, only ₹ 0.90 lakh was deposited into PDA till March 2020 while the balance amount of ₹ 1.09 lakh was neither deposited into PDA during the year nor accounted for in the Annual Accounts of 2019-20. This also led to understatement of receipts by ₹ 1.09 lakh.

Reasons for non-deposit of revenue into PDA were neither available on record nor stated by the Divisional Forest Officer as well as the Deputy Director, Cultural & Publicity Department.

Non-deposit of revenue of ₹ 13.04 lakh¹⁶ into PDA was not only in violation to the rules *ibid* but also fraught with the risk of misappropriation/ mis-utilisation and should be avoided.

During exit meeting the Principal Secretary, NCHAC stated (October 2023) that the matter would be examined in detail and necessary action would be taken under intimation to audit. Further reply was awaited (October 2024).

3.2.1.6 Incorrect exhibition of Progressive Capital Expenditure in Statement 2 of the Annual Accounts

Statement-2 (Progressive Capital Outlay) of the Annual Accounts should exhibit (i) total progressive expenditure to the end of previous year, (ii) expenditure during the current year and (iii) total progressive expenditure at the end of the current year.

A mention was made in CAG’s Report for the year 2018-19 vide Para-3.2.1.3 that the Progressive Capital Outlay remained understated by ₹ 28.20 lakh in the Annual Accounts of 2018-19 and the Principal Secretary, NCHAC had stated (March 2022) during exit meeting that the matter would be examined in detail and corrected position would be exhibited in the next Annual Accounts. Despite the assurance, this was not corrected and the understatement to the tune of ₹ 28.20 lakh continued in the Annual Accounts of 2019-20 also.

¹⁵ ₹ 21.01 lakh vide challan No. 2019/05/01081 dated 21.5.2019 and ₹ 13.08 lakh vide challan No. 2019/09/02806 dated 16.9.2019

¹⁶ ₹ 11.95 lakh + ₹ 1.09 lakh

3.2.1.7 Misclassification of receipts

Statement-5 of the Annual Accounts exhibits miscellaneous revenue receipts of ₹ 3.75 crore under the head “Debt (Normal)/Refund” the classification of which is not in line with the Chart of Accounts prescribed by C&AG for Autonomous District Councils established under the provisions of the Sixth Schedule or List of Major and Minor Head provided by the Finance Ministry, Government of India.

3.2.2 State Sector

3.2.2.1 Discrepancy in receipts of State sector funds

Scrutiny of sanctions order showed that Government of Assam released ₹ 394.08 crore during 2019-20 to NCHAC. However, in the Annual Accounts, NCHAC disclosed receipts of only ₹ 389.06 crore¹⁷ from State Government. Thus, there was a short accounting of ₹ 5.02 crore in the Annual Accounts.

Statement-5 of Annual Accounts disclosed that the short account of ₹ 5.02 crore was due to understatement of ₹ 5.38 crore under seven Heads of Account and overstatement by ₹ 0.36 crore under one Head of Account as detailed in *Appendix-VIII*.

Audit further noticed that in the Annual Accounts and the Treasury receipts schedule, the total receipts of NCHAC during 2019-20 was recorded as ₹ 465.30 crore. Since ₹ 394.08 crore was released by State Government, balance of ₹ 71.22 crore (₹ 465.30 crore minus ₹ 394.08 crore) would be receipts from its own sources. However, the Council showed its own receipts as ₹ 76.24 crore instead of ₹ 71.22 crore. This may be because of adding the State Government fund of ₹ 5.02 crore to its own fund in the Annual Accounts.

As NCHAC did not maintain Heads of Account wise ledger for its ‘Own funds’ as well as funds provided by the State Government, Audit was unable to ascertain under which Heads of Account the corresponding overstatement of ₹ 5.02 crore was accounted for as its Own fund.

The Principal Secretary, NCHAC during exit meeting accepted the audit observation and assured (October 2023) that this type of error would not occur in future.

3.2.2.2 Understatement of receipts, disbursement and closing balance

Rule 14(1) of the North Cachar Hills District Fund Rules, 1953 provides that all moneys pertaining to the Council shall be held in treasury and Rule 16(ii) provides that all monetary transactions shall be entered in Cash Book as soon as they occur.

Scrutiny of records showed that the Planning and Development Department of the Council, in violation of the Fund Rules, maintained seven Savings Bank Accounts during 2019-20, in which funds received from the State Government against various state/ central schemes were credited instead of keeping it in the PDA. Position of funds

¹⁷ ₹ 362.87 crore under State Fund plus ₹ 26.19 crore as GIA under Own Fund

lying in these bank accounts as on 01 April 2019 and 31 March 2020 is shown in **Table-3.2:**

Table-3.2: Details of Saving Bank Accounts

(in ₹)

Sl. No.	Bank/Branch	Savings Bank Account No.	Balance as on 01.04.2019	Balance as on 31.03.2020	Scheme/Project
1	Canara Bank, Haflong	XXXX1021	0.00	0.00	15 th FC (ULBs)
2	Canara Bank, Haflong	XXXX1022	0.00	0.00	-do- (PRIs)
3	Canara Bank, Haflong	XXXX0211	0.00	48,13,832.00	Skill Development
4	Canara Bank, Haflong	XXXX0359	0.00	16,04,04,000.00	Central & State Finance Commission
5	ICICI Bank, Haflong	XXXX0651	13,159.00	18,08,191.00	Central Finance Commission
6	ICICI Bank, Haflong	XXXX0648	0.00	22,80,501.00	State Finance Commission
7	United Bank of India, Haflong (Punjab National Bank w.e.f 01.04.2020)	XXXX7982	4,88,09,672.00	1,37,01,188.00	13 th Finance Commission
Total			4,88,22,831.00	18,30,07,712.00	

Source: Bank statements.

The above balances were not included in the opening and closing balance shown in the Annual Accounts of NCHAC for the year 2019-20, which resulted in understatement of opening and closing balance by ₹ 4.88 crore and ₹ 18.30 crore respectively.

Scrutiny of the relevant bank statements further showed that during 2019-20, an amount of ₹ 52.03 crore was received from Finance (Economic Affairs) Department, Government of Assam, as detailed in **Table-3.3**, which was neither entered in the cash book nor shown as receipts in the Annual Accounts.

Table-3.3: Details of receipts in the Bank Accounts

Account No./ Name of Bank	Date of credit	Amount (In ₹)	Received from	Scheme/Project	
XXXX0651, ICICI Bank, Haflong	06-11-2019	2,48,22,000.00	Finance (EA) Department, GoA	GIA to Excluded Areas	
	06-11-2019	10,35,32,000.00		5 th Assam State FC	
XXXX0648, ICICI Bank, Haflong	09-08-2019	8,90,62,500.00		5 th Assam State FC	
	22-08-2019	3,20,50,000.00		GIA to EA	
	22-08-2019	10,56,25,000.00		5 th Assam State FC	
XXXX0359, Canara Bank, Haflong	11-03-2020	3,20,50,000.00		GIA to EA	
	23-03-2020	10,35,32,000.00		-Do-	
	23-03-2020	2,48,22,000.00		Skill Development	
XXXX0211, Canara Bank, Haflong	01-01-2020	48,00,581.00			
Total		52,02,96,081.00			

Source: Bank statements.

Further, ₹ 0.50 crore earned as bank interest from these accounts during 2019-20, as detailed in **Table-3.4**, were also not shown as receipts in the Annual Accounts. Thus, receipts during 2019-20 was further understated by ₹ 52.53 crore¹⁸.

Table-3.4: Details of interest earned

Account No. / Name of Bank	Date of credit	Amount (In ₹)
XXXX0651, ICICI Bank, Haflong	31-12-2019	7,73,641.00
	30-03-2020	10,34,550.00
XXXX0648, ICICI Bank, Haflong	30-09-2019	10,95,953.00
	31-12-2019	11,65,035.00
	30-03-2020	19,513.00
XXXX7982, Punjab National Bank, Haflong	06-06-2019	3,92,828.00
	05-09-2019	1,93,115.00
	04-12-2019	1,76,536.00
	06-03-2020	1,48,213.00
XXXX0211, Canara Bank, Haflong	01-01-2020	13,251.00
Total		50,12,635.00

Source: Bank statements.

Audit also noticed that out of the seven Bank Accounts maintained by the Planning and Development Department of the Council, disbursement was made from three bank accounts during 2019-20 as shown in **Appendix-IX**, gist is given in **Table-3.5**.

Table-3.5: Summary of disbursement from Bank Account

Savings Bank Account No.	Disbursement during 2019-20 (In ₹)	Scheme
XXXXXXXX0651	12,83,54,000.00	5 th ASFC and 14 th FC
XXXXXXXX0648	22,67,37,500.00	5 th ASFC
XXXXXXXX7982	3,60,19,176.00	5 th ASFC and NITI Ayog
Total	39,11,10,676.00	

Source: Bank statements.

These disbursements were also not included in the expenditure figure shown in the Annual Accounts, thereby understating the expenditure during 2019-20 by ₹ 39.11 crore.

The Principal Secretary, NCHAC stated (October 2023) during exit meeting that efforts will be made to avoid such lapses in future.

3.2.2.3 Diversion of Entrusted funds

The State Government released State Owned Priority Development (SOPD) and Establishment Expenditure (EE) funds, appropriated under the Grant No. 77 as advance in two instalments in accordance with the terms of Office Memorandum dated 31 December 1996 entrusting the executive power in respect of 30 subjects/ departments to the Council. As per Annual Accounts, during 2019-20, GoA released ₹ 389.06 crore¹⁹ to NCHAC which included ₹ 60.00 lakh being Administrative Charge from Grant No. 70.

Test-check of Annual Accounts of NCHAC for the year 2019-20, and other relevant records showed that the Council released ₹ 20.35 crore out of SOPD funds to different DDOs of entrusted departments as 7.50 per cent Administrative Charge (₹ 12.21 crore)

¹⁸ ₹ 52.03 crore + ₹ 0.50 crore

¹⁹ ₹ 362.87 crore for entrusted functions plus ₹ 26.19 crore as GIA for inherent functions

and five *per cent* Contingency Charge, (₹ 8.14 crore) with a direction to withdraw and to deposit back to the Personal Deposit Account. This amount was treated as revenue receipts under the head of account “*Other General Economic Services*” in the Annual Accounts of the Council and was utilised for discharge of inherent functions in violation of the Fund Rules. However, no Government approval or authorisation for deduction of the funds allocated for entrusted departments was available for Audit verification.

Thus, deduction of ₹ 20.35 crore in spite of release of ₹ 60 lakh by GoA for expenditure towards Administrative/Contingency charge under inherent functions from funds released for the entrusted functions, without approval of the Government, was unauthorised.

During exit meeting the Principal Secretary, NCHAC stated (October 2023) that 7.50 *per cent* Administrative Charge and five *per cent* Contingency Charge were deducted as per resolution of the Council authority.

The reply is not acceptable as it is beyond the terms and conditions of the Government of Assam sanction orders.

3.3 Deposit Fund

As per the prescribed Form of Accounts, all money which the Council is liable to repay are to be accounted under Deposit Fund in the Annual Accounts. NCHAC disclosed “Nil” receipt and disbursement under this fund. As NCHAC do not maintain registers of Security Deposit, Earnest Money, GST, Income Tax, Labour cess, *etc.* Audit failed to quantify the fund deducted/released/deposited to the contractors/Government Account.

3.4 Reconciliation of records

3.4.1 Non reconciliation with Appropriation Accounts

Government of Assam provides funds available as advance (Major Head 8550-Civil Advance) from Grant No. 77 of the State Government Budget for incurring expenditure on 30 subjects specified in the Sixth Schedule entrusted to NCHAC. NCHAC was required to render Monthly detailed accounts to the Accountant General-Accounts & Entitlements, {AG (A&E)}, Assam. From the monthly accounts submitted by NCHAC, Appropriation Account of the State Government is compiled by AG (A&E).

Audit noticed that the total expenditure of NCHAC included in the Appropriation Accounts for the year 2019-20 under Grant No.77 was ₹ 458.57 crore, while the Annual Accounts of NCHAC exhibited only ₹ 233.13 crore as detailed in *Appendix-X*.

This indicates that prior to compiling of Annual Accounts for the year 2019-20, NCHAC did not carry out reconciliation with the figures booked by AG (A&E) leading to variation of ₹ 225.43 crore between the figures booked in the Appropriation Accounts *vis-à-vis* its Annual Accounts.

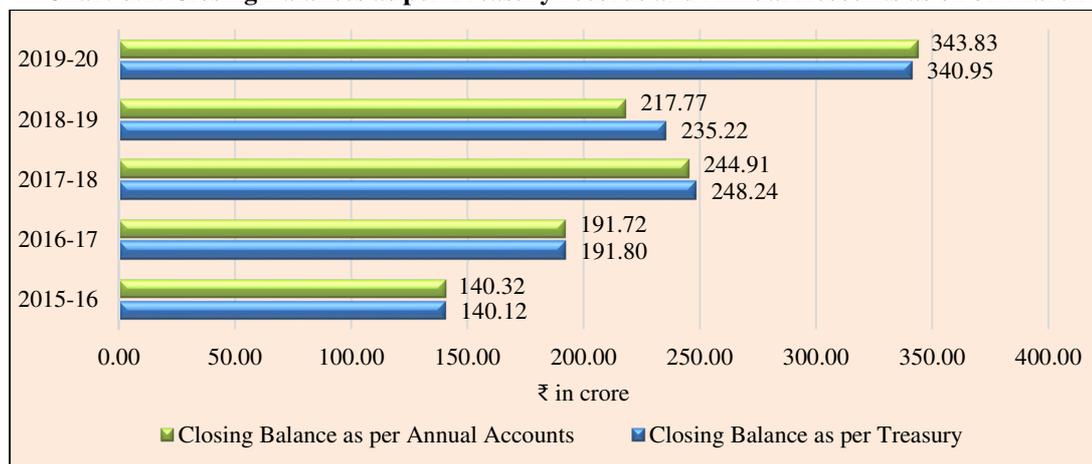
There is a need for NCHAC to adopt a system of monthly and annual reconciliation of figures with that booked in the Appropriation Accounts to ensure accuracy and transparency.

The Principal Secretary, NCHAC stated that (October 2023) during exit meeting the matter would be examined in detail and reply would be furnished accordingly. However, no reply has been received yet (October 2024).

3.4.2 Non reconciliation with Personal Deposit Account

NCHAC maintains a Personal Deposit Account (PDA) with the Haflong Treasury, into which all receipts of NCHAC are credited and from which withdrawals for all expenditure are made. The balance held in PDA as per Cash Book as on 31 March of each financial year was required to be reconciled with the balance shown in the records of the Treasury and discrepancy, if any, between the two sets of records is required to be settled for identifying the accounting errors. **Chart-3.1** shows the differences that exists between the Closing balances in PDA as per NCHAC Accounts and Treasury.

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



Source: Annual Accounts and Treasury records.

The difference was not explained in the Annual Accounts as reconciliation of the figures between the two sets of records have not been made. The above deficiency persisted despite being pointed out in previous Audit Reports and NCHAC needs to take appropriate steps to carry out the required reconciliation.

3.5 Conclusion

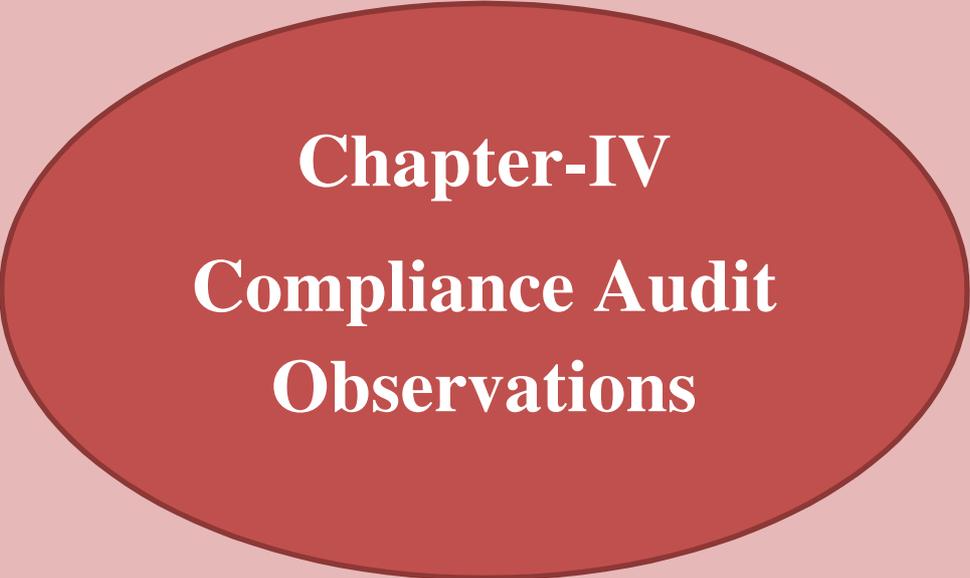
The audit of accounts of NCHAC for 2019-20 disclosed that:

- i. The figures of the Annual Accounts were not supported by ledgers/consolidated abstracts compiled from initial books of accounts (Cash Book/Revenue Collection Register, etc.).
- ii. Head-wise details of funds for entrusted functions were not disclosed both at the beginning and closing of the year. Thus, there was no assurance that the expenditure incurred out of unspent balance of previous years was actually incurred for the purpose for which it was sanctioned.

- iii. Accounting was weak and inaccurate. Many cases of discrepancies and lack of reconciliation with collateral records and under/over statement of receipt/expenditure were noticed in the Annual Accounts.
- iv. Non-reconciliation of figures booked in the cash book with those of the Treasury reflects poor control system affecting the accuracy of accounts.

3.6 Recommendations

- *Annual Accounts may show the details of funds received from State Government minor head wise in Statement-5 and Statement-6 for greater accountability and transparency.*
- *Council needs to maintain ledger account, which should be the basis of compiling the Annual Accounts.*
- *Council should maintain opening and closing balance not only fund wise but also head of account wise to ensure control over budgetary allocation and expenditure, and to avoid diversion of funds.*
- *Council may devise a system of periodical reconciliation with Treasury Officer to identify mistakes within the accounting period for completeness of Accounts and proper accounting of transactions.*



Chapter-IV
Compliance Audit
Observations

Chapter-IV

Compliance Audit Observations

4.1 Revenue receipts

4.1.1 Loss of revenue due to adoption of lower rate

The rate of royalty in respect of minor minerals *viz.*, Sand/Stone/Boulder/Size stone and ordinary Earth/Clay under provision of Assam Minor Mineral Concession Rules-2013 (AMMC) was adopted by the Council on 19 November 2016 with immediate effect.

Scrutiny of records furnished by the Divisional Forest Officer (DFO), West Division, Haflong, showed that during 2019-20, on receipt of communication from the Principal Secretary (N), NCHAC, the DFO issued permits of Boulder, Stone Chips and Sand to different contractors at the rate as per Assam Government Schedule Rate. The contractors extracted 1,46,035.17 cum. of boulder, 3774.91 cum of stone chips and 7527.11 cum sand, for which total royalty of ₹ 317.71 lakh was realised.

However, it was noticed that in November 2016, the NCHAC adopted a rate of forest royalty for the council area which was higher than the Assam Government Schedule Rate and the Principal Secretary allowed both the rate to different applicants. It was observed that instruction of issue of permits by the Principal Secretary to the DFO at a rate lower than the rate adopted by the Council resulted in extending of benefit to contractors.

Audit observed that due to adoption of the lower rate, the Council sustained a loss of revenue to the tune of ₹ 79.43 lakh as shown in *Appendix-XI*.

The Principal Secretary, NCHAC, during exit meeting stated (October 2023) that the matter would be examined in detail and reply would be furnished accordingly. However, no reply has yet been received (October 2024).

4.1.2 Delay in deposit of revenue

As per Rule 18 of NCHAC District Fund Rules, 1953 (DFR), all moneys received by the Council shall be remitted into the treasury promptly.

Test-check of Cash Book and Money Receipt of different departments (Normal Sector) showed there was delay in deposit of revenue collected during 2019-20 in violation of the Rules *ibid* as detailed in the following cases:

- i) Taxation Department collected revenue²⁰ of ₹ 104.19 crore. However, revenue so collected were retained in hand for a period ranging from 10 to 67 days prior to deposit into the PDA, as detailed in *Appendix-XII*.

²⁰ Permit fees, Trade license, Professional tax *etc.*

ii) Land and Revenue Department collected revenue²¹ amounting to ₹ 0.79 crore but the amount was retained in hand for a period ranging from five to 150 days before depositing into PDA, as detailed in *Appendix-XIII*.

Delay in deposit may result in mis-utilisation/misappropriation of funds and therefore needs to be avoided.

During exit meeting the Principal Secretary, NCHAC stated (October 2023) that steps would be taken to avoid such types of errors in future.

4.1.3 Irregular utilisation of departmental receipts

Rule 17 of the District Fund Rules, 1953 of NCHAC provides that all receipts due to the Council collected by any employee of the Council authorised to collect such receipts shall pass through the Cashier, who shall enter them in his cash book. Rule 18 of the said Rules states that all moneys received by the Cashier on account of the Council shall be remitted intact into the treasury promptly and shall on no account be appropriated towards expenditure.

Scrutiny of records of the Transport Department showed that during 2019-20, out of ₹ 53.45 lakh collected as bus fare, hiring charges of buses/dumpers and auction of old vehicles, *etc.*, only ₹ 18.42 lakh was deposited into the PDA. The balance ₹ 35.03 lakh was spent irregularly towards purchase of Petroleum, Oil and Lubricants (PoL), repairing and maintenance of vehicle during 2019-20 in violation of Fund Rules.

The Principal Secretary, NCHAC stated (October 2023) during exit meeting that the day to day expenditure on PoL, *etc.*, were adjusted from the revenue collection in the absence of separate budget provision for the purpose. The appropriate authority had been requested to make separate budget provision for the purpose from the next financial year.

The Transport Department violated Rule 17 and 18 of the District Fund Rules, 1953 by not depositing all receipts into the treasury and directly utilising funds for expenditure. Expenditure of ₹ 35.03 lakh on PoL, repairs, and maintenance without proper budgetary allocation constitutes irregular expenditure. The lack of proper internal controls within the Transport Department allowed for the misappropriation of funds and non-compliance with financial regulations. The Principal Secretary's explanation regarding the lack of separate budget provision does not justify the violation of established financial rules.

²¹ Land revenue, conversion, settlement fees, house tax, dao tax, *etc.*

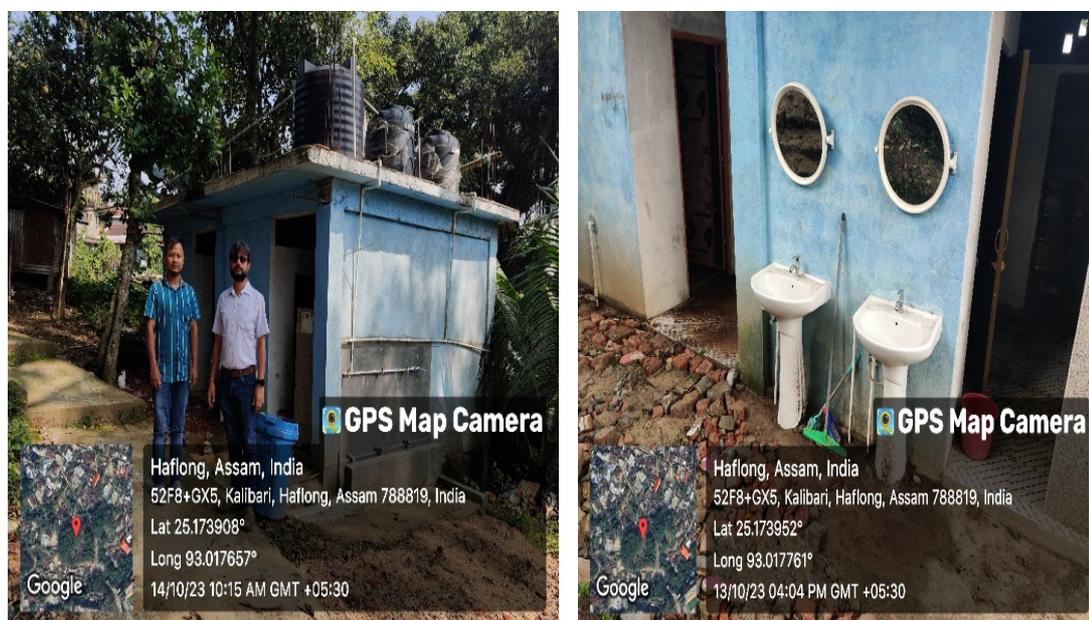
4.2 Revenue expenditure

4.2.1 Excess payment of ₹47.09 lakh

The estimates for the work “Construction of Community Hall at Kali Bari, Haflong” was prepared by the Executive Engineer & Estate Officer (EE&EO), PWD, NCHAC, Haflong based on the APWD Schedule of Rates (Buildings), 2013-14. The Addl. Secretary (N), Public Works Department, NCHAC, Haflong accorded (December 2018) Administrative Approval and Financial Sanction of ₹ 50.00 lakh for the work. The work was awarded (December 2018) to the lowest bidder²² at ₹ 49.22 lakh against the estimated value put to tender amounting to ₹ 38.77 lakh (excluding hill premium, GST and Contingency) with the stipulation to complete the work within 60 days. Audit scrutiny showed that the contractor completed the work on 25 February 2019. There was however, no mention of the date of commencement of the work in the Measurement Book (MB).

Based on the measurement recordings in the MB, the EE&EO, PWD, NCHAC, Haflong paid (June 2019) the contractor the entire amount of ₹ 49.22 lakh through cheque drawn on the Axis Bank, Haflong Branch.

A joint physical verification²³ (JPV) conducted during October 2023 showed that the contractor had actually constructed only two units of “Toilet and Septic Tank along with supply and fixing of Sanitary Items” and no other structure as recorded in the MB as well as claimed in the bill by the contractor was found executed by the contractor.



Photograph of the Toilet including Sanitary Works Septic Tank at Kalibari Haflong

²² Shri Amorjit Dibragede

²³ Accompanied by an Assistant Engineer, PWD, NCHAC, Haflong

Cross checking of bill and MB, with the findings during JPV showed that although the contractor actually executed work valuing ₹ 2.13 lakh (₹ 1.68 lakh *plus 27 per cent*) only as detailed in **Appendix-XIV**, he was irregularly paid ₹ 49.22 lakh based on fictitious measurement recorded in the MB and the bills claimed.

This resulted in extension of irregular financial benefit of ₹ 47.09 lakh to the contractor by the EE&EO for the items of work which were not executed.

During exit meeting the Principal Secretary, NCHAC stated (October 2023) that the money released against the work had been kept in the bank account of the Management Committee, Kalibari Temple, Haflong for execution of the left-over work by the Temple Management Committee.

The reply furnished by the Principal Secretary was factually incorrect as the bank statement and cash book confirmed payment of ₹ 47.09 lakh to the contractor. This validates the audit findings that payment was made based on fictitious measurement in the MB and submission of false claim.

The council needs to investigate the matter and fix responsibility for fictitious recording in the MB which led to excess payment of ₹ 47.09 lakh and steps may be initiated to recover the excess amount from the contractor.

4.2.2 Fraudulent payment of ₹ 14.36 crore

Additional Secretary (N) PWD, NCHAC accorded (June 2019) Administrative Approval and Financial Sanction of ₹ 14.60 crore for the work “Construction of Link Road from LG Road to DD Road (Length = 26 Kms)”. The Estimate for the Interlocking Concrete Block Pavement (ICBP) Road was prepared by the Executive Engineer & Estate Officer (EE&EO), PWD, NCHAC, Haflong (Council’s Sector) based on the APWD Schedule of Rates for Roads for the year 2017-18. The work was awarded (June 2019) to the lowest bidder²⁴ at 22 *per cent* above the tender value of ₹ 11.79 crore (excluding hill premium, GST and Contingency) with the stipulation to complete the work within 150 days from the date of issue of the formal work order.

Audit scrutiny showed that the contractor completed the work in December 2019 and payment of ₹ 14.36 crore was made against two bills between November 2019 (₹ 5.50 crore) and December 2019 (₹ 8.86 crore) by the EE&EO. It was also noticed that Technical Sanction was however, accorded only in July 2020 by the Addl. Chief Engineer, PWD (R&B) Hills, Assam, Haflong seven months after the date of completion of the work.

²⁴ Shri Rajat Langthasa

A joint physical verification (JPV) of the work was conducted during October 2023, along with an Assistant Engineer, PWD, NCHAC, Haflong. During the JPV, it was seen that work of laying of WBM²⁵ level was in progress and was being executed by the Executive Engineer, PWD (R&B) Haflong Division (Entrusted department) on the same stretch of the road which was completed in December 2019 by EE&EO, PWD, NCHAC.

The Executive Engineer, PWD (R&B) Haflong Division had awarded (February 2021) the on-going work of “Construction of Link Road from LG Road to DD Road (Length-26 Kms)” to a local contractor²⁶ at a cost of ₹ 54.38 crore.



Photograph taken during Joint Physical Verification during October 2023

Scrutiny of the Detail Project Report (DPR) prepared by the Executive Engineer, PWD (R&B) Haflong Division prior to execution of the work indicated that the existing surface of the under-construction link road from LG Road to DD Road was earthen and photographs taken at the time of survey conducted by the Division during September 2020, also showed that the existing road to be earthen with no traces of existence of ICBP road.

²⁵ Water Bound Macadam

²⁶ Shri Rangkomon Warisa, Umrangso



Photograph taken by PWD (R&B) Haflong Division during their survey for DPR in September 2020

Thus, audit observed that EE&EO, PWD NCHAC through fictitious recording of measurements in the MB, made a fraudulent payment of ₹ 14.36 crore to the contractor without actually executing the work.

On this being pointed out, the EE & EO, PWD NCHAC, Haflong stated that the road was washed out due to landslide caused by heavy rainfall during May 2022. The reply is not acceptable as there was no trace of any ICBP road in the entire 26.0 Kms stretch of the road as evident from the DPR and photographs taken during survey in September 2020, furnished by the Executive Engineer, PWD (R&B) Haflong Division.

The council needs to investigate the matter and fix responsibility for payment of ₹ 14.36 crore to the contractor through fictitious recording in the MB and steps may be initiated to recover the entire amount from the contractor.

4.3 Conclusion

The audit of accounts of NCHAC for 2019-20 disclosed that:

- i. Departmental receipts of ₹ 35.03 lakh was irregularly utilised towards revenue expenditure.
- ii. Due to fictitious measurement recording in the MB, undue financial benefit of ₹ 14.83 crore was extended to the contractor by the EE&EO for the work which was not actually executed.

4.4 Recommendations

The Council may consider the following recommendations:

- Council should evolve a system of checks so that revenues collected by various departments are deposited to PDA/Government Account within a time frame.
- Council should ensure adherence to provisions of its Fund Rules in all cases of the financial transactions to ensure financial discipline in the NCHAC.
- Council needs to investigate the matter and fix responsibility for fictitious recording in the MB which led to excess payment and loss to the Council.

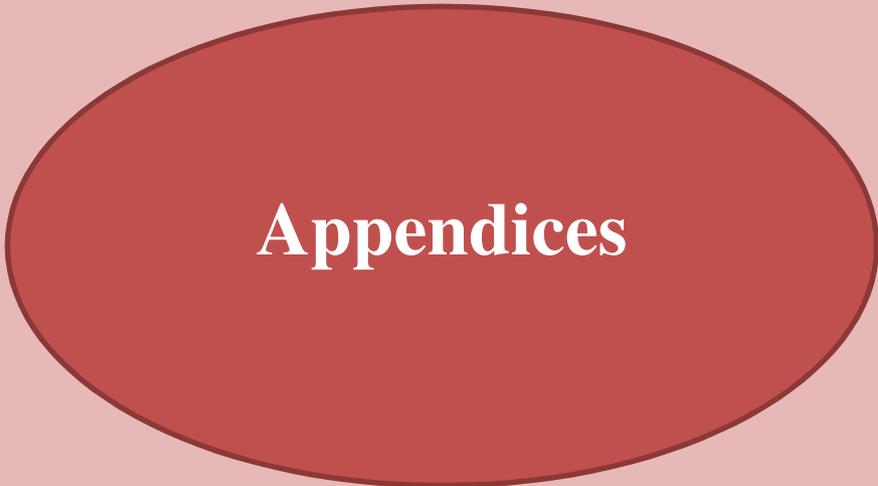
Guwahati
The 19 May 2025


(KUMAR ABHAY)
Accountant General (Audit), Assam

Countersigned

New Delhi
The 30 May 2025


(K. SANJAY MURTHY)
Comptroller and Auditor General of India



Appendices

Appendix-I

(Reference: Paragraph 2.2.2)

Receipts and expenditure of NCHAC for the year 2019-20 as per Annual Account and the resultant surplus/deficit under revenue, capital and deposit fund

(` in lakh)

Receipts		Particulars	Expenditure	
2018-19	2019-20		2018-19	2019-20
Part-I: District Fund				
Revenue Receipts and Expenditure (Council Sector)				
516.92	449.09	Taxes on Income and Expenditure	-	-
151.64	393.82	Land Revenue	620.58	411.82
0.92	3.82	Stamps and Registration	-	-
161.97	23.08	Taxes on Vehicles	-	-
-	-	Education	4,543.62	2,528.70
2,098.76	1,323.83	Forests	3,698.10	2,053.74
1,062.39	1,281.71	Mines and Minerals	-	-
-	-	District Council	630.69	232.09
-	-	Executive Members	27.44	30.99
-	-	Administration of Justice	85.65	41.42
-	-	Secretariat General Services	1,201.70	613.05
-	-	Pension and Other Retirement Benefits	518.30	148.68
-	-	Art and Culture	118.96	75.30
-	-	Social Security and Welfare	24.00	-
-	-	Relief on account of Natural Calamities	0.65	0.50
17.95	21.84	Roads and Transport Services	198.60	146.96
-	-	Stationery and Printing	1.45	0.48
20.96	0.96	Public Works	1,541.63	782.25
6,410.29	3,750.38	Other General Economic Services	261.29	146.21
9,649.21	2,619.00	Grants in Aid from State Government	-	-
57.53	374.98	Miscellaneous Receipt#	-	-
20,148.54	10,242.51	Total: Revenue Receipts and Expenditure (A)	13,472.66	7,212.19
-	-	Revenue Surplus	6,675.88	3,030.32
-	-	Capital Receipts and Expenditure	-	-
-	-	Capital Account	-	-
-	-	Capital Outlay on Public Works	2,532.16	3,143.69
-	-	Capital Outlay on Road Transport Services	136.93	254.91
-	-	Debt	-	-
-	-	Loans and Advances	-	-
-	-	Recoveries of Loans and Advances	-	-
-	-	Total: Capital Receipts and Expenditure (B)	2,669.09	3,398.60
20,148.54	10,242.51	Total Council Sector (A+B)	16,141.75	10,610.79
State Sector				
-	35.90	Land Reforms	-	13.13
-	6.71	Excise	-	46.96
-	155.59	PWD, Building	-	129.28
-	-	PWD, Building	-	709.59
-	1,851.72	Elementary Education	-	433.72
-	1,487.20	Primary Education	-	1,126.04
-	1,853.54	Secondary Education	-	1,225.28
-	906.50	Higher Education	-	993.09
-	47.26	Adult Education	-	29.73
-	60.45	Sports & Youth Welfare	-	32.12
-	169.43	Cultural Centre	-	103.72
-	83.04	District Librarian	-	70.55
-	49.90	District Museum	-	32.69
-	87.40	Archaeology	-	62.71
-	1,377.65	Medical & Public Health	-	902.08
-	5.60	Family Welfare	-	4.07
-	2,082.34	Public Health Engineering	-	1,275.42
-	17.60	Town & Country Planning	-	11.40

Receipts		Particulars	Expenditure	
2018-19	2019-20		2018-19	2019-20
-	116.74	Information & Publicity	-	751.63
-	8,614.46	Hill Areas	-	2,278.22
-	505.48	Social Welfare	-	527.92
-	1,445.63	Agriculture	-	807.86
-	44.00	Agriculture	-	18.25
-	710.36	Soil Conservation	-	478.11
-	1,425.00	Animal Husbandry	-	707.93
-	11.13	Animal Husbandry	-	16.16
-	336.86	Dairy Development	-	150.38
-	187.72	Fishery	-	151.41
-	228.80	Forestry & Wildlife	-	240.09
-	16.72	Food & Civil Supply	-	11.83
-	252.00	Cooperation	-	139.82
-	103.74	Marketing	-	56.41
-	52.98	Rural Development	-	38.55
-	279.82	CD & Panchayat	-	268.38
-	317.14	Irrigation	-	314.39
-	20.04	Water Resources	-	43.77
-	341.18	Industries & Commerce	-	226.67
-	-	Handloom & Textile	-	48.36
-	-	Sericulture	-	97.93
-	828.22	PWD Roads & Bridges	-	674.59
-	14.07	Tourism	-	12.06
-	25.70	Weight & Measure	-	15.13
-	35.00	Grant to NCHAC	-	10.08
-	-	Revised Arrear	-	109.98
-	26,191.12	Total Revenue Receipts and Expenditure (C)	-	15,397.50
-	-	Capital Receipts and Expenditure	-	-
-	200.00	PWD, Building	-	112.26
-	165.00	Town & Country Planning	-	109.39
-	1,155.00	Forestry & Wildlife	-	607.91
-	120.00	Irrigation	-	82.25
-	485.00	Irrigation	-	1,901.99
-	357.00	Water Resources	-	175.33
-	208.00	Industries & Commerce	-	80.11
-	265.00	Handloom & Textile	-	108.70
-	191.00	Sericulture	-	20.22
-	5,037.00	PWD Roads & Bridges	-	3,313.46
-	130.00	Tourism	-	74.07
-	-	Road Transport (Council)	-	17.25
-	300.00	PWD (Building)	-	488.49
-	1,483.26	MOS (NLCPR)	-	824.54
-	10,096.26	Total Capital Receipts and Expenditure (D)	-	7,915.97
67,684.32	36,287.38	Total State Sector (C + D)	74,405.28	23,313.47
87,832.86	46,529.89	Total Part –I District Fund (A + B + C + D)	16,141.75	33,924.26
Part-II: Deposit Fund				
-	0	Deposits (CPF, TDS, SD, etc.)	-	0
-	-	Total- Part-II Deposit Fund (E)	-	-
87,832.86	46,529.89	Total Receipts and Expenditure under Part I & II	90,547.03	33,924.26
Opening balance /Closing balance (F)				
24,491.18	21,777.01	Cash/Treasury (PDA)	21,777.01	34,382.64
1,12,324.04	68,306.90	Grand Total (A+B+C+D+F)	1,12,324.04	68,306.90

Source: Annual Accounts.

Refund of unspent amount received from DDOs are treated as Misc. Receipt classified as “Debt (Normal)/Misc. Receipt”.

Appendix-II

(Reference: Paragraph 2.2.3)

Instances of excess expenditure over receipts during the year under different Heads of Account

(₹ in crore)

Sl. No.	Heads of Account	Amount received during 2019-20	Amount disbursed during 2019-20	Excess disbursement during 2019-20
1	2216 Housing	0	7.10	7.10
2	2220 Information & Publicity	1.17	7.52	6.35
3	2235 Social Welfare	5.05	5.27	0.22
4	2415 Animal Husbandry	0.11	0.16	0.05
5	2406 Forestry & Wildlife	2.29	2.40	0.11
6	2711 Water Resources	0.20	0.44	0.24
7	4702 Irrigation	4.85	19.02	14.17
8	4202 Co PWD (Building)	3.00	4.88	1.88
	Total	16.67	46.79	30.12

Source: Annual Accounts.

Appendix-III

(Reference: Paragraph 2.3.1)

Revenue Receipts compared with Estimated Receipts (Budget) during 2019-20

(₹ in lakh)

Heads of Account	Estimated Amount	Receipt as per Annual Accounts	Variation Excess (+)/ Shortfall (-)	Percentage
Land Revenue	2,278.52	393.82	(-) 1,884.70	(-) 83
Stamps and Registration	2.60	3.82	(+) 1.22	(+) 47
Stationery and Printing	3.00	0.00	(-) 3.00	(-) 100
Other Administrative Service	0.35	0.00	(-) 0.35	(-) 100
Roads and Transport Services	60.00	21.84	(-) 38.16	(-) 64
Taxes on Income	460.00	449.09	(-) 10.91	(-) 2
Taxes on Vehicles	100.00	23.08	(-) 76.92	(-) 77
Public Works	9.50	0.96	(-) 8.54	(-) 90
Other General Economic Services	7,459.54	3,750.38	(-) 3,709.15	(-) 50
Forests	1,258.25	1,323.83	(+) 65.58	(+) 5
Mines and Minerals	1,100.00	1,281.71	(+) 181.71	(+) 17
Misc. Receipts	0.00	374.98#	(+) 374.98	(+) 100
Total	12,731.76	7,623.51	(-) 5,108.25	(-) 40

Source: Normal Budget and Annual Accounts.

Refund of unspent amount received from DDOs are treated as Miscellaneous Receipt classified as "Debt (Normal)/Miscellaneous Receipt".

Appendix-IV

(Reference: Paragraph 2.3.2)

Expenditure compared with that of Budget provisions during 2019-20

(₹ in lakh)

Heads of Account	Budget Provision	Expenditure as per Annual Accounts	Variation Saving (-)/Excess (+)	Percentage
District Council	319.05	232.09	(-) 86.96	27
Executive Member	49.42	30.99	(-) 18.43	37
Administration of Justice	64.07	41.42	(-) 22.65	35
Land Revenue	552.33	411.82	(-) 140.51	25
Secretariat General Services	1,521.96	613.05	(-) 908.91	60
Stationary and Printing	42.00	0.48	(-) 41.52	99
Public Works	1,126.75	782.25	(-) 344.50	31
Pension & Other Retirement Benefits	750.00	148.68	(-) 601.32	80
Education	6,392.37	2,528.70	(-) 3,863.68	60
Art & Culture	98.65	75.30	(-) 23.35	24
Information & Publicity	14.00	0.00	(-) 14.00	100
Social Security & Welfare	25.30	0.00	(-) 25.30	100
Gratuitous Relief	5.00	0.50	(-) 4.50	90
Other General Economic Services	218.54	146.21	(-) 72.32	33
Forest	2,777.69	2,053.73	(-) 723.95	26
Roads & Transport Services	175.17	146.96	(-) 28.21	16
Total	14,132.30	7,212.19	(-) 6,920.11	49

Source: Normal Budget and Annual Accounts.

Appendix-V

(Reference: Paragraph 3.2.1.1)

Statement showing challan-wise deposit of land revenue into treasury

(in ₹)

Sl. No.	Date	Challan No.	Amount
1	09-04-2019	2019/04/00408	500
2	09-04-2019	2019/04/00406	2,98,314
3	09-04-2019	2019/04/00407	1,73,812
4	15-05-2019	2019/05/00923	500
5	15-05-2019	2019/05/00924	3,000
6	15-05-2019	2019/05/00936	3,07,582
7	30-05-2019	2019/05/01392	1,42,224
8	04-06-2019	2019/06/00139	92,420
9	04-06-2019	2019/06/00090	1,83,193
10	07-06-2019	2019/06/00414	1,45,460
11	11-06-2019	2019/06/00725	1,62,201
12	13-06-2019	2019/06/00927	1,50,099
13	13-06-2019	2019/06/00928	1,20,542
14	19-06-2019	2019/06/01106	1,85,564
15	19-06-2019	2019/06/01107	1,65,489
16	19-06-2019	2019/06/01120	1,02,206
17	19-06-2019	2019/06/01103	75,835
18	26-06-2019	2019/06/01271	1,35,871
19	26-06-2019	2019/06/01270	1,73,484
20	26-06-2019	2019/06/01269	500
21	28-06-2019	2019/06/01345	2,91,928
22	04-07-2019	2019/07/00485	1,20,825
23	04-07-2019	2019/07/00484	1,27,703
24	06-07-2019	2019/07/00565	1,48,812
25	09-07-2019	2019/07/00725	33,877
26	18-07-2019	2019/08/01881	500
27	19-07-2019	2019/08/01880	2,19,600
28	23-07-2019	2019/07/02276	1,58,101
29	31-07-2019	2019/07/03290	2,56,148
30	02-08-2019	2019/08/00349	3,51,429
31	07-08-2019	2019/08/01018	2,99,235
32	09-08-2019	2019/08/01666	1,08,786
33	09-08-2019	2019/08/01663	1,27,690
34	13-08-2019	2019/08/02122	2,14,132
35	21-08-2019	2018/08/02611	2,17,086
36	21-08-2019	2019/08/02632	500
37	21-08-2019	2019/08/02616	500
38	30-08-2019	23019/08/04523	2,80,469
39	03-09-2019	2019/09/00455	2,17,500
40	03-09-2019	2019/08/00447	1,52,453
41	05-09-2019	2019/09/01088	1,70,626
42	17-09-2019	23019/09/02804	2,53,907
43	20-09-2019	2019/09/03307	2,70,877
44	24-09-2019	2019/09/03945	1,00,397
45	26-09-2019	2019/09/04600	1,69,333
46	03-10-2019	2019/10/00684	500
47	03-10-2019	2019/10/00682	1,70,556
48	03-10-2019	2019/10/00680	1,34,726
49	15-10-2019	2019/10/01223	73,669
50	15-10-2019	2019/10/01218	2,50,00,000
51	17-10-2019	2019/10/01569	92,152
52	17-10-2019	2019/10/01568	1,24,284

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Sl. No.	Date	Challan No.	Amount
53	05-11-2019	2019/11/00652	7,600
54	05-11-2019	2019/11/00651	2,51,912
55	25-11-2019	2019/11/002141	3,85,137
56	25-11-2019	2019/11/002141	1,37,566
57	25-11-2019	2019/11/002137	1,21,397
58	25-11-2019	2019/11/002138	93,203
59	28-11-2019	2019/11/002653	1,000
60	28-11-2019	2019/11/002692	1,25,491
61	28-11-2019	2019/11/002697	1,53,025
62	28-11-2019	2019/11/002684	500
63	28-11-2019	2019/11/002653	1,000
64	30-11-2019	2019/11/003819	1,55,547
65	30-11-2019	2019/11/003822	74,416
66	11-12-2019	2019/12/001293	500
67	11-12-2019	2019/12/001292	1,84,301
68	11-12-2019	2019/12/001291	1,89,481
69	02-01-2020	2020/01/00274	23,100
70	02-01-2020	2020/01/000272	1,97,228
71	04-01-2020	2020/01/000815	2,94,561
72	06-01-2020	2020/01/001452	2,25,000
73	17-01-2020	2020/01/002392	4,39,454
74	13-02-2020	2020/02/001935	1,00,352
75	13-02-2020	2020/02/001937	1,10,569
76	13-02-2020	2020/02/001930	3,23,380
77	13-02-2020	2020/02/001934	1,73,319
78	14-02-2020	2020/02/002033	5,51,394
79	25-02-2020	2020/2/002894	2,75,522
80	27-02-2020	2020/02/003061	72,780
81	27-02-2020	2020/2/003060	1,35,002
82	04-03-2020	2020/3/000383	4,30,218
83	06-03-2020	2020/03/001123	2,16,450
84	06-03-2020	2020/03/001124	1,04,805
85	06-03-2020	2020/3/001149	500
86	06-03-2020	2020/3/001131	94,347
87	20-03-2020	2020/3/03414	7,87,500
88	20-03-2020	2020/3/03411	11,50,000
89	20-03-2020	2020/3/03415	5,25,000
Total			4,06,19,654

Source: Departmental records.

Appendix-VI
(Reference: Paragraph 3.2.1.2)
Statement showing total deposit into Council PDA during 2019-20
by Transport Department under the head “Road and Transport Services”

Month	Challan No.	Date	Amount (in ₹)	Date of entry in Cash Book	Cash Book Page No.
April 2019	2019/04/00651	22.04.2019	1,29,000.00	16.05.2019	33/Vol-I
	2019/04/00650	22.04.2019	22,500.00	16.05.2019	33/Vol-I
			1,51,500.00		
May 2019	2019/05/00640	08.05.2019	1,00,000.00	15.06.2019	67/Vol-I
	2019/05/00812	13.05.2019	87,000.00	15.06.2019	69/Vol-I
	2019/05/01132	24.05.2019	68,500.00	27.06.2019	81/Vol-I
			2,55,500.00		
June 2019	2019/06/01276	27.06.2019	70,000.00	29.07.2019	110/Vol-I
			70,000.00		
July 2019	2019/07/00660	08.07.2019	78,900.00	13.09.2019	129/Vol-I
	2019/07/00659	08.07.2019	16,296.00	13.09.2019	129/Vol-I
	2019/07/02007	20.07.2019	75,000.00	13.09.2019	133/Vol-I
	2019/07/02603	26.07.2019	76,000.00	13.09.2019	135/Vol-I
			2,46,196		
August 2019	2019/08/02261	16.08.2019	42,000.00	11.11.2019	173/Vol-I
	2019/08/02757	26.08.2019	78,000.00	11.11.2019	174/Vol-I
			1,20,000.00		
September 2019	2019/09/03897	25.09.2019	4,575.00	27.11.2019	25/Vol-II
	2019/09/03953	26.09.2019	1,09,350.00	27.11.2019	25/Vol-II
			1,13,925.00		
October 2019	2019/10/01289	16.10.2019	17,500.00	04.12.2019	79/Vol-II
	2019/10/01290	16.10.2019	44,000.00	04.12.2019	79/Vol-II
	2019/10/01943	22.10.2019	29,000.00	04.12.2019	82/Vol-II
	2019/10/02262	24.10.2019	65,000.00	04.12.2019	84/Vol-II
	2019/10/02628	29.10.2019	20,000.00	04.12.2019	85/Vol-II
			1,75,500.00		
November 2019	2019/11/000183	04.11.2019	90,000.00	21.01.2020	144/Vol-II
	2019/11/001437	13.11.2019	88,900.00	21.01.2020	146/Vol-II
	2019/11/002187	25.11.2019	74,400.00	21.01.2020	149/Vol-II
			2,53,300.00		
December 2019	2019/12/001109	09.12.2019	69,800.00	11.03.2020	9/Vol-III
	2019/12/001437	17.12.2019	58,700.00	11.03.2020	12/Vol-III
			1,28,500.00		
January 2020	2020/01/001361	09.01.2020	83,000.00	19.03.2020	41/Vol-III
	2020/01/002634	21.01.2020	34,600.00	19.03.2020	43/Vol-III
	2020/01/002636	21.01.2020	20,000.00	19.03.2020	43/Vol-III
			1,37,600.00		
February 2020	2020/02/000838	05.02.2020	41,800.00	25.03.2020	102/Vol-III
	2020/02/000449	04.02.2020	43,109.00	25.03.2020	102/Vol-III
	2020/02/003012	26.02.2020	1,05,000.00	28.03.2020	112/Vol-III
			1,89,909.00		
Grand Total			18,41,930.00		

Source: Departmental records.

Appendix-VII

(Reference: Paragraph 3.2.1.2)

Statement showing challan-wise deposit of Sale proceeds of Court Fee Stamp into treasury

(in ₹)

Sl. No.	Date	Challan No. & Date	Amount
1	04/04/2019	2019/04/00005, 04/04/2019	4,000
2	14/05/2019	2019/05/00887, 14/05/2019	6,000
3	28/05/2019	2019/05/01223, 28/05/2019	4,000
4	20/05/2019	2019/05/01016, 20/05/2019	4,000
5	24/05/2019	2019/05/01131, 24/05/2019	4,000
6	03/06/2019	2019/06/00065, 03/06/2019	5,000
7	15/06/2019	2019/06/01069, 18/06/2019	8,000
8	20/06/2019	2019/06/01209, 21/06/2019	8,000
9	27/06/2019	2019/06/01338, 28/06/2019	14,000
10	08/07/2019	2019/07/00678, 08/07/2019	8,000
11	12/07/2019	2019/07/01137, 12/07/2019	4,000
12	15/07/2019	2019/07/01642, 17/07/2019	8,000
13	30/08/2019	2019/09/00044, 02/09/2019	6,000
14	11/09/2019	2019/09/02150, 11/09/2019	17,000
15	05/09/2019	2019/09/01812, 09/09/2019	52,000
16	23/09/2019	2019/09/03722, 23/09/2019	8,000
17	24/09/2019	2019/09/03886, 24/09/2019	18,000
18	08/11/2019	2019/11/01552, 14/11/2019	18,000
19	28/11/2019	2019/11/02731, 28/11/2019	18,000
20	06/12/2019	2019/12/0872, 06/12/2019	32,000
21	13/12/2019	2019/12/001382, 13/12/2019	17,000
22	19/12/2019	2019/12/1485, 19/12/2019	10,000
23	27/02/2020	2020/02/003066, 27/02/2020	6,000
24	11/03/2020	2020/03/001699, 12/03/2020	4,000
25	16/03/2020	2020/03/002872, 18/03/2020	4,000
Total			2,87,000

Source: Departmental records.

Appendix-VIII

(Reference: Paragraph-3.2.2.1)

Statement showing Heads of Account wise discrepancy between funds actually received and funds accounted for as receipts in the Annual Accounts

(in ₹)

Heads of Account	State Government Sanction Order Date	Amount received as per PDA	Amount received as per Annual Accounts	Discrepancy
2029 Land Reforms	04-Sep-19	52,50,000.00		
	05-Mar-20	52,50,000.00		
Total 2029 Land Reforms		1,05,00,000.00	1,40,90,000.00	(-) 35,90,000.00
2039 Excise	10-Apr-19	17,95,000.00		
	16-May-19	17,95,000.00		
	25-Mar-20	6,71,000.00		
Total 2039 Excise		42,61,000.00	6,71,000.00	35,90,000.00
2059 PWD Building	10-Apr-19	67,73,000.00		
	16-May-19	67,73,000.00		
	25-Mar-20	3,99,550.00		
	25-Mar-20	6,14,500.00		
	27-Mar-20	9,99,500.00		
	25-Mar-20	4,99,790.00		
	25-Mar-20	4,98,778.00		
25-Mar-20	5,99,772.00			
Total 2059 PWD Building		1,71,57,890.00	1,55,59,550.00	15,98,340.00
2215 Public Health Engineering	10-Apr-19	3,51,17,000.00		
	16-May-19	3,51,17,000.00		
	01-Oct-19	6,71,50,000.00		
	23-Mar-20	1,50,000.00		
	24-Mar-20	6,71,50,000.00		
	25-Mar-20	20,50,000.00		
	27-Mar-20	14,99,650.00		
	23-Mar-20	14,04,718.00		
	23-Mar-20	32,29,996.00		
	23-Mar-20	33,97,174.00		
	23-Mar-20	15,98,859.00		
	24-Mar-20	10,47,520.00		
	24-Mar-20	34,49,998.00		
	25-Mar-20	46,81,999.00		
27-Mar-20	50,16,278.00			
Total 2215 Public Health Engineering		23,20,60,192.00	20,82,33,650.00	2,38,26,542.00
2216 Housing	24-Mar-20	9,99,695.00		
	25-Mar-20	4,99,869.00		
	25-Mar-20	9,19,734.00		
Total 2216 Housing		24,19,298.00	0.00	24,19,298.00
2435 Marketing	10-Apr-19	6,87,000.00		
	15-May-19	6,87,000.00		
	26-Aug-19	45,00,000.00		
	25-Mar-20	45,00,000.00		
	27-Mar-20	10,000.00		
Total 2435 Marketing		1,03,84,000.00	1,03,74,000.00	10,000.00
2702 Irrigation	10-Apr-19	1,50,07,000.00		
	16-May-19	1,50,07,000.00		
	25-Mar-20	17,00,000.00		
	25-Mar-20	30,46,483.00		
	27-Mar-20	72,15,914.00		
Total 2702 Irrigation		4,49,75,659.00	3,17,14,000.00	1,32,61,659.00

Heads of Account	State Government Sanction Order Date	Amount received as per PDA	Amount received as per Annual Accounts	Discrepancy
3054 Roads & Bridges	10-Apr-19	3,51,47,000.00		
	16-May-19	3,51,47,000.00		
	02-Mar-20	10,28,000.00		
	24-Mar-20	45,00,000.00		
	24-Mar-20	25,00,000.00		
	24-Mar-20	45,00,000.00		
	24-Mar-20	24,96,249.00		
	24-Mar-20	19,98,605.00		
	24-Mar-20	5,67,081.00		
	24-Mar-20	19,98,607.00		
24-Mar-20	19,99,116.00			
Total 3054 Roads & Bridges		9,18,81,658.00	8,28,22,000.00	90,59,658.00
Grand Total		41,36,39,697.00	36,34,64,200.00	5,01,75,497.00

Source: Sanction orders, Annual Accounts and Treasury Receipts Schedule.

Appendix-IX

(Reference: Paragraph-3.2.2.2)

Details of expenditure incurred during 2019-20 from Savings Bank Accounts

ICICI Bank, Haflong
A/c No. 257501000651

Date	Amount paid (in ₹)	Paid to whom	Scheme
23-01-2020	2,48,22,000.00	Four Town Committees	14th FC
25-03-2020	10,35,32,000.00	Five BDOs	5 th ASFC
Total	12,83,54,000.00		

ICICI Bank, Haflong
A/c No. 257501000648

Date	Amount paid (in ₹)	Paid to whom	Scheme
03-10-2019	3,96,25,000.00	Chairman, Haflong TC	5 th ASFC
03-10-2019	1,60,62,500.00	Chairman, Mahur TC	-do-
16-10-2019	3,20,50,000.00	Chairman, Maibong TC	-do-
16-11-2019	1,48,12,500.00	Chairman, Mahur TC	-do-
16-11-2019	1,85,62,500.00	Chairman, Umrangshu TC	-do-
04-12-2019	1,05,00,000.00	BDO, New Sanghar Block	-do-
04-12-2019	1,17,50,000.00	BDO, Diyunbra Block	-do-
21-12-2019	8,33,75,000.00	BDO, Harangajao, Mahur & Maibong Block	-do-
Total	22,67,37,500.00		

United Bank of India, Haflong (Punjab National Bank w.e.f 01.04.2020)
A/c No. 0763010117982

Date	Amount paid (in ₹)	Paid to whom	Scheme
14-05-2019	2,72,00,000.00	Four Town Committees	5th ASFC
16-05-2019	6,92,211.00	EE, PWD, Haflong Building Divn	NITI Ayog
23-05-2019	17,81,382.00	EE, PWD, Haflong Building Divn	NITI Ayog
07-06-2019	3,75,119.00	EE, PWD, Haflong	NITI Ayog
14-08-2019	1,23,808.00	EE, PWD, Haflong Building Divn	NITI Ayog
01-10-2019	4,00,955.00	Executive Engineer, Maibong	NITI Ayog
11-10-2019	1,29,138.00	EE, PHE, Haflong Divn	NITI Ayog
19-10-2019	1,50,000.00	EE&EO, PWD, NCHAC	NITI Ayog
19-10-2019	2,00,000.00	EE&EO, PWD, NCHAC	NITI Ayog
23-10-2019	11,36,513.00	EE, PWD, Haflong Building Divn	NITI Ayog
23-10-2019	12,30,490.00	EE, PHE, Haflong Divn	NITI Ayog
10-01-2020	5,08,755.00	EE, PWD, Haflong Building Divn	NITI Ayog
17-01-2020	20,26,291.00	EE, PWD, Haflong Building Divn	NITI Ayog
10-02-2020	15.00	SMS Charges	
16-03-2020	64,499.00	EE, PWD, Haflong Building Divn	NITI Ayog
Total	3,60,19,176.00		

Source: Departmental records.

Appendix-X

(Reference: Paragraph-3.4.1)

Statement showing Major Head wise discrepancy in expenditure between Annual Accounts and Appropriation Accounts during 2019-20

(in ₹)

Sl. No.	Major Head	As per Annual Accounts	As per Appropriation Accounts	Difference
A	B	C	D	E (C-D)
1	2029	13,12,500.00	--	13,12,500.00
2	2039	46,96,247.00	1,54,32,482.00	(-) 1,07,36,235.00
3	2059	1,29,27,801.00	6,94,57,851.00	(-) 5,65,30,050.00
4	2216	7,09,59,483.00	--	7,09,59,483.00
5	2202	38,07,85,837.00	1,89,55,85,744.00	(-) 1,51,47,99,907.00
6	2204	32,11,813.00	31,74,515.00	37,298.00
7	2205	2,69,67,138.00	2,62,68,443.00	6,98,695.00
8	2210	9,02,08,358.00	19,01,54,639.00	(-) 9,99,46,281.00
9	2211	4,07,984.00	5,43,68,765.00	(-) 5,39,60,781.00
10	2215	12,75,41,855.00	23,26,04,472.00	(-) 10,50,62,617.00
11	2217	11,39,546.00	70,58,792.00	(-) 59,19,246.00
12	2220	7,51,62,678.00	1,44,63,211.00	6,06,99,467.00
13	2225	22,78,22,302.00	22,04,79,688.00	73,42,614.00
14	2235	5,27,91,538.00	9,91,04,788.00	(-) 4,63,13,250.00
15	2401	8,07,86,438.00	12,76,01,075.00	(-) 4,68,14,637.00
16	2402	4,78,10,613.00	8,41,83,314.00	(-) 3,63,72,701.00
17	2403	7,07,92,617.00	6,99,10,986.00	8,81,631.00
18	2404	1,50,38,130.00	1,43,36,678.00	7,01,452.00
19	2405	1,51,41,225.00	2,01,34,403.00	(-) 49,93,178.00
20	2406	2,40,08,506.00	10,24,43,691.00	(-) 7,84,35,185.00
21	2408	11,83,367.00	58,64,341.00	(-) 46,80,974.00
22	2415	34,41,626.00	44,82,473.00	(-) 10,40,847.00
23	2425	1,39,81,568.00	2,22,84,375.00	(-) 83,02,807.00
24	2435	56,40,591.00	59,15,882.00	(-) 2,75,291.00
25	2501	38,55,288.00	1,92,71,706.00	(-) 1,54,16,418.00
26	2515	2,68,37,922.00	4,39,15,414.00	(-) 1,70,77,492.00
27	2702	3,14,38,904.00	14,93,80,972.00	(-) 11,79,42,068.00
28	2711	43,77,310.00	91,03,328.00	(-) 47,26,018.00
29	2851	3,72,96,163.00	15,65,21,572.00	(-) 11,92,25,409.00
30	3054	6,74,59,389.00	28,48,73,233.00	(-) 21,74,13,844.00
31	3452	12,06,220.00	42,04,854.00	(-) 29,98,634.00
32	3475	15,13,013.00	11,12,096.00	4,00,917.00
33	3451	10,07,670.00	--	10,07,670.00
34	2075	1,09,98,380.00	--	1,09,98,380.00
35	4059	1,12,25,518.00	56,80,704.00	55,44,814.00
36	4202	4,88,49,347.00	--	4,88,49,347.00
37	4217	1,09,38,747.00	88,37,241.00	21,01,506.00
38	4406	6,07,90,569.00	4,17,12,340.00	1,90,78,229.00
39	4701	82,25,309.00	62,06,434.00	20,18,875.00
40	4702	19,01,98,590.00	18,79,74,050.00	22,24,540.00
41	4711	1,75,33,144.00	1,69,50,090.00	5,83,054.00
42	4851	2,09,03,153.00	20,56,887.00	1,88,46,266.00
43	5054	33,13,45,885.00	35,55,43,293.00	(-) 2,41,97,408.00
44	5055	17,25,000.00	--	17,25,000.00
45	5452	74,07,157.00	70,22,157.00	3,85,000.00
46	4552	8,24,54,786.00	--	8,24,54,786.00
Total		2,33,13,47,225.00	4,58,56,76,979.00	(-) 2,25,43,29,754.00

Source: Annual Accounts and Detailed Appropriation Accounts.

Appendix-XI
(Reference: Paragraph-4.1.1)

Statement showing the loss of revenue due to adoption of lower rate

Sl. No.	Name of the permit holder	Name of Range	Name of Minor Minerals	Quantity extracted (Cu-M)	Rate per M ³	Amount realised (in ₹)	Revised rate per M ³	Amount to be realised (in ₹)	Loss of revenue (in ₹)
1	Amrith Thaosen	Jinam	Boulder	1,125	200	22,5000	250	2,81,250	56,250
2	-Do-	Jinam	-Do-	3,000	200	6,00,000	250	7,50,000	1,50,000
3	-Do-	Jinam	-Do-	7,000	200	14,00,000	250	17,50,000	3,50,000
4	-Do-	Jinam	-Do-	20,000	200	40,00,000	250	50,00,000	10,00,000
5	-Do-	Jinam	-Do-	10,000	200	20,00,000	250	25,00,000	5,00,000
6	-Do-	Jinam	-Do-	2,000	200	4,00,000	250	5,00,000	1,00,000
7	Laltourpui Hmar	Jinam	-Do-	10,000	200	20,00,000	250	25,00,000	5,00,000
8	-Do-	Jinam	-Do-	10,000	200	20,00,000	250	25,00,000	5,00,000
9	Nathaniel Thiek	Jinam	-Do-	5,000	200	10,00,000	250	12,50,000	2,50,000
10	Rupam Karigapsa	Harangajao	-Do-	16,480	200	32,96,000	250	41,20,000	8,24,000
11	Paritush Haflongbar	Harangajao	-Do-	16,400	200	32,80,000	250	41,00,000	8,20,000
12	Digesh Naiding	Harangajao	-Do-	40,300	200	80,60,000	250	1,00,75,000	20,15,000
13	Subudh Langthasa	Harangajao	-Do-	5,500	200	11,00,000	250	13,75,000	2,75,000
14	Lalsanglein Khobung	Harangajao	-Do-	1,400	200	2,80,000	250	3,50,000	70,000
15	Swarup Kemprai	Harangajao	-Do-	1,000	200	2,00,000	250	2,50,000	50,000
16	Dy. Chief Engineer, Silchar	Haflong	-Do-	605.08	200	1,21,016	250	1,51,270	30,254
17	-Do-	-Do-	Stone chips	2,363.07	200	4,72,614	250	5,90,767.50	1,18,153.50
18	-Do-	-Do-	-Do-	1,411.84	200	2,82,368	250	3,52,960	70,592
19	-Do-	-Do-	Sand	6,518.65	140	912611	175	11,40,763.75	2,28,152.75
20	-Do-	-Do-	-Do-	1,008.46	140	141184.40	175	1,76,480.50	35,296.10
Total				1,57,337.19		3,17,70,793.40		3,97,13,491.75	79,42,698.35

Source: Departmental records.

Appendix-XII

(Reference: Paragraph-4.1.2)

Statement showing delay in deposit of Tax revenue collected during 2019-20

Receipt Book No.	Receipt No.	Date of collection		Amount (in ₹)	Date of deposit	Delay (in days)	
		From	To			Max	Min
1627	81301 to 81350	13-03-19	18-03-19	1,64,600	09-04-19	27	22
1847	92301 to 92350	29-11-19	09-12-19	3,77,200	06-01-20	38	28
1926	96251 to 96300	22-01-20	03-02-20	2,42,770	06-03-20	44	32
1846	92251 to 92300	31-10-19	28-11-19	2,50,450	06-01-20	67	39
1845	92201 to 92250	15-10-19	31-10-19	1,97,000	13-11-19	29	13
1844	92151 to 92200	23-09-19	14-10-19	1,59,900	13-11-19	51	30
1843	92101 to 92150	17-09-19	23-09-19	1,87,600	15-10-19	28	22
1920	95951 to 96000	27-12-19	02-01-20	2,27,200	27-02-20	62	56
1917	95801 to 95850	13-12-19	18-12-19	2,42,030	30-01-20	48	43
1916	95751 to 95800	09-12-19	13-12-19	1,82,200	30-01-20	52	48
1919	95901 to 95950	20-12-19	27-12-19	2,84,200	13-02-20	55	48
1918	95851 to 95900	15-12-19	20-12-19	2,44,400	13-02-20	60	55
1922	96051 to 96100	02-01-20	06-01-20	2,71,800	27-02-20	56	52
1923	96101 to 96150	06-01-20	09-01-20	2,23,200	27-02-20	52	49
1924	96151 to 96200	09-01-20	14-01-20	1,70,100	06-03-20	57	52
1925	96201 to 96250	14-01-20	22-01-20	2,19,500	06-03-20	52	44
1780	88951 to 89000	07-09-19	12-09-19	2,89,400	15-10-19	38	33
1779	88901 to 88950	28-08-19	07-09-19	1,87,600	17-09-19	20	10
1778	88851 to 88900	17-08-19	28-08-19	1,68,500	17-09-19	31	20
1777	88801 to 88850	06-08-19	16-08-19	1,73,600	29-08-19	23	13
1776	88751 to 88800	24-07-19	06-08-19	2,49,700	29-08-19	36	23
1748	87351 to 87400	15-07-19	24-07-19	1,65,000	29-08-19	45	36
1747	87301 to 87350	18-07-19	18-07-19	2,29,000	31-07-19	13	13
1746	87251 to 87300	05-07-19	10-07-19	2,63,100	31-07-19	26	21
1745	87201 to 87250	01-07-19	05-07-19	2,51,272	31-07-19	30	26
1744	87151 to 87200	27-06-19	01-07-19	2,24,300	17-07-19	20	16
1714	85651 to 85700	21-06-19	27-06-19	2,37,100	17-07-19	26	20
1713	85601 to 85650	18-06-19	21-06-19	2,35,100	17-07-19	29	26
1712	85551 to 85600	13-06-19	18-06-19	2,81,500	02-07-19	19	14
1711	85501 to 85550	07-06-19	13-06-19	2,17,800	02-07-19	25	19
1710	85451 to 85500	03-06-19	07-06-19	2,33,217	19-06-19	16	12
1697	84801 to 84850	29-05-19	03-06-19	2,43,510	19-06-19	21	16
1696	84751 to 84800	24-05-19	29-05-19	2,65,800	11-06-19	18	13
1695	84701 to 84750	20-05-19	24-05-19	2,23,300	11-06-19	22	18
1694	84651 to 84700	13-05-19	20-05-19	2,21,100	11-06-19	29	22
1693	84601 to 84650	06-05-19	13-05-19	2,48,900	11-06-19	36	29
1666	83251 to 83300	09-04-19	17-04-19	2,60,600	07-05-19	28	20
1637	81801 to 81850	20-03-19	27-03-19	1,82,200	09-04-19	20	13
1638	81851 to 81900	27-03-19	29-03-19	1,56,600	26-04-19	30	28
1639	81901 to 81950	29-03-19	30-03-19	1,73,600	26-04-19	28	27
1640	81951 to 82200	30-03-19	04-04-19	1,46,445	26-04-19	27	22
1628	81351 to 81400	19-03-19	20-03-19	1,85,500	09-04-19	21	20
1641	82001 to 82050	04-04-19	09-04-19	1,73,400	07-05-19	33	28
1670	83451 to 83500	03-05-19	06-05-19	2,31,635	03-06-19	31	28
1669	83401 to 83450	26-04-19	02-05-19	2,67,640	03-06-19	38	32
1668	83351 to 83400	24-04-19	26-04-19	1,56,000	03-06-19	40	38
1667	83301 to 83350	12-04-19	24-04-19	2,32,600	07-05-19	25	13
Total				1,04,19,169			

Source: Departmental records.

Appendix-XIII

(Reference: Paragraph-4.1.2)

Statement showing delay in deposit of Land revenue collected during 2019-20

Receipt Book No.	Receipt No.	Date of collection		Amount (in ₹)	Date of deposit	Delay (in days)	
		From	To			Max	Min
1901	95001 to 95050	30-11-19	06-12-19	1,84,301	11-12-19	11	5
1904	95151 to 95200	13-12-19	19-12-19	1,73,319	13-02-20	62	56
1872	93551 to 93600	20-11-19	25-11-19	74,416	30-11-19	10	5
1730	86451 to 86500	03-07-19	08-07-19	1,55,547	30-11-19	150	145
1870	93451 to 93500	08-11-19	18-11-19	1,53,025	28-11-19	20	10
1907	95301 to 95350	06-01-20	14-01-20	3,23,380	13-02-20	38	30
1871	93501 to 93550	18-11-19	20-11-19	1,25,491	28-11-19	10	8
1903	95101 to 95150	09-12-19	13-12-19	1,10,569	13-02-20	66	62
1908	95351 to 95400	14-01-20	24-01-20	1,00,352	13-02-20	30	20
1906	95251 to 95300	02-01-20	06-01-20	4,39,454	17-01-20	15	11
1902	85051 to 95100	06-12-19	09-12-19	1,97,228	02-01-20	27	24
1873	93601 to 93650	25-11-19	30-11-19	1,89,481	11-12-19	16	11
1758	87851 to 87900	30-07-19	01-08-19	2,99,235	07-08-19	8	6
1756	87751 to 87800	17-07-19	24-07-19	2,56,148	31-07-19	14	7
1755	87701 to 87750	12-07-19	17-07-19	1,58,101	23-07-19	11	6
1754	87651 to 87700	09-07-19	12-07-19	2,19,600	19-07-19	10	7
1727	86301 to 86350	25-06-19	28-06-19	1,27,703	04-07-19	9	6
1725	86201 to 86250	19-06-19	21-06-19	1,35,871	26-06-19	7	5
1724	86151 to 86200	18-06-19	19-06-19	1,73,484	26-06-19	8	7
1721	86001 to 86050	12-06-19	13-06-19	1,85,564	19-06-19	7	6
1659	82901 to 82950	11-06-19	12-06-19	1,65,489	19-06-19	8	7
1653	82601 to 82650	27-05-19	30-05-19	1,83,193	04-06-19	8	5
1651	82501 to 82550	08-04-19	03-05-19	3,07,582	15-05-19	37	12
1869	93401 to 93450	05-11-19	08-11-19	93,203	25-11-19	20	17
1867	93301 to 93350	23-10-19	30-10-19	1,21,397	25-11-19	33	26
1868	93351 to 93400	31-10-19	05-11-19	1,37,566	25-11-19	25	20
1866	93251 to 93300	21-10-19	23-10-19	3,85,137	25-11-19	35	33
1865	93201 to 93250	16-10-19	21-10-19	2,51,912	05-11-19	20	15
1825	91201 to 91250	27-09-19	04-10-19	73,669	15-10-19	18	11
1824	91151 to 91200	25-09-19	27-09-19	1,34,726	03-10-19	8	6
1823	91101 to 91150	23-09-19	25-09-19	1,70,556	03-10-19	10	8
1819	90901 to 90950	04-09-19	10-09-19	2,53,907	17-09-19	13	7
1936	96751 to 96800	05-02-20	10-02-20	94,347	06-03-20	30	25
1942	97051 to 97100	26-02-20	28-02-20	1,04,805	06-03-20	9	7
1938	96851 to 96900	13-02-20	18-02-20	2,16,450	06-03-20	22	17
1941	97001 to 97050	21-02-20	26-02-20	4,30,218	04-03-20	12	7
1939	96901 to 96950	18-02-20	20-02-20	1,35,002	27-02-20	9	7
1940	96951 to 97000	20-02-20	21-02-20	72,780	27-02-20	7	6
1910	95451 to 95500	03-02-20	05-02-20	2,75,522	25-02-20	22	20
1909	95401 to 95450	24-01-20	03-02-20	5,51,394	14-02-20	21	11
Total				79,41,124			

Source: Departmental records.

Appendix-XIV

(Reference: Paragraph-4.2.1)

Value of work executed as per measurements recorded in the MB

(in ₹)

Item No. as per MB	Rates as per APWD SoR (Bldg.), 2013-14	Quantity executed	Unit	Total
Item No. 1 / 1.1 (A) (b) Earth work in excavation for foundation trenches of wall etc.	138.12	7.850	M ³	1,084.00
Item No. 2 / 4.1.1 (a) Soiling in foundation and under floor with stone/brick.....	368.71	5.760	M ²	2,124.00
Item No. 3 / 2.1.1 (b) Plain cement concrete works with coarse aggt.....	3,890.61	1.008	M ³	3,922.00
Item No. 4 / 18.1.1 (a) (ii) super Ductile (SD) TMT bars etc.	6,902.86	3.534	Qtl.	24,391.00
Item No. 5 / 18.1.1 (c) I.S.I approved M.S Rod.....	6,767.66	0.655	Qtl.	4,433.00
Item No. 5 / 3.1.1 (b) using 25 mm thick plank.....	341.90	4.500	M ²	1,539.00
Item No. 5 / 3.1.1.3 Column, pillars, post etc.	364.01	16.720	M ²	6,086.00
Item No. 5 / 3.1.1.4 (a) (ii) sides and soffits of beam etc.	202.44	10.710	M ²	2,168.00
Item No. 5 / 3.1.1.5 (a) (ii) Flat surface such as soffits of suspended floor, etc.	429.93	8.060	M ²	3,465.00
Item No. 6/ 2.2.1 (A) (a) providing and laying plain/RCC work, etc., complete	5,496.65	1.988	M ³	10,927.00
Item No. 6/ 2.2.1 (B) (a) In super Structure from plinth, etc.	5,668.82	2.335	M ³	13,237.00
Item No. 7/ 4.1.4 (I) (b) Brick work in cement mortar with 1st class brick etc.	5,860.86	1.151	M ³	6,746.00
Item No. 8 / 1.3 (b) Earth/sand filling in plinth in layer not more than 150 mm thick etc.	333.77	1.120	M ³	374.00
Item No. 9 / 4.1.1 (a) Soling in foundation and under floor with stone/brick etc.	368.71	3.520	M ²	1,298.00
Item No. 10 / 4.1.8 (A) (a) 1st class brick nagged wall in cement mortar etc.	653.01	17.700	M ²	11,558.00
Item No. 15 / 12.1 providing fitting & fixing 40 mm x 48 mm wood reinforced PVC.....	186.12	12.000	Rm	2,233.00
Item No. 17 / 6.2.2 (A) (a) 15 mm thick cement plaster in single coat on single or half brick wall etc.	167.05	47.330	M ²	7,906.00
Item No. 21 / 5.7.1.2 (a) (ii) polished ceramic wall tiles of approved quality etc.	640.00	14.220	M ²	9,101.00
Item No. 24 / 5.1.4 65 mm thick C.C floor consisting of 50 mm under layer of C.C.	511.10	3.120	M ²	1,595.00
Item No. 25 / 5.7.1.1 (a) (i) ceramic tiles of approved quality size, shape and thickness not less than 8 mm on floor etc.	680.00	3.120	M ²	2,122.00
Item No. 30 / 13.2.2 (c) applying one coat of distemper primer of approved brand.	35.17	40.990	M ²	1,442.00
Item No. 31 / 13.2.2 (g) distemping with day distemper of approved brand.....	51.46	40.990	M ²	2,109.00
Sub Total (Part-II) - Toilets				1,19,860.00

Item No. as per MB	Rates as per APWD SoR (Bldg.), 2013-14	Quantity executed	Unit	Total
Item No. 34 / 1.1.2 (A) (i) fitting, fixing Indian type.....	2,753.01	1.000	Nos.	2,753.00
Item No. 35 / 1.5 (a) (viii) fitting, fixing PVC flushing.....	1,406.00	1.000	Nos.	1,406.00
Item No. 36 / 1.37.2 (ii) fitting and fixing PVC bend etc.	239.51	2.000	Nos.	479.00
Item No. 37 / 1.37.5 (a) (ii) fitting and fixing PVC.....	278.76	2.000	Nos.	558.00
Item No. 38 / 1.37.1(a) (ii) fitting and fixing PVC soil pipe....	630.80	5.000	Rm	3,154.00
Item No. 39 / 1.39 (ii) fitting and fixing PVC cowl etc.	153.12	1.000	Nos.	153.00
Item No. 40 / 1.43 fitting and fixing tiles strainer etc.	297.09	2.000	Nos.	594.00
Item No. 41 / 3.1.2 (e) fitting and fixing approved UPVC pipe (20 dia) etc.	133.27	15.000	Rm	1,999.00
Item No. 41 / 3.1.2 (f) fitting and fixing approved UPVC pipe (15 dia) etc.	97.83	15.000	Rm	1,467.00
Item No. 42 / 3.2.1 (iv) (i) fitting and fixing C.P bits cock etc.	505.46	2.000	Nos.	1,011.00
Item No. 43 / 3.3.1 (ii) fitting and fixing stopcock etc.	262.92	2.000	Nos.	526.00
Item No. 44 / 1.21 (a) (ii) fitting and fixing soap tray.	314.25	1.000	Nos.	314.00
Item No. 45 / 5.4.2 (ii) (a) supplying and placing plastic vertical syntax.	7,666.00	1.000	Nos.	7,666.00
Sub Total (Part-III) - Sanitary Items				22,080.00
Item No. 1 / 1.1 (B) Earth work in excavation for foundation trenches of wall etc.	138.12	6.480	M ³	895.00
Item No. 2 / 4.1.1 (a) Soiling in foundation and under floor.	368.71	5.040	M ²	1,858.00
Item No. 3 / 2.1.1 (b) Plain cement concrete works with coarse aggt.	3,890.61	0.540	M ³	2,101.00
Item No. 10 / 4.1.8 Ist class brick nagged wall in cement mortar etc. (A) 112 mm thick brick wall etc.	653.01	14.530	M ²	9,488.00
Item No. 10 / 4.1.8 (B) (a) 75 mm thick brick wall.....	486.60	3.370	M ²	1,640.00
Item No. 17 / 6.2.2 (A) (a) 15 mm thick cement plaster in single coat on single or half brick wall etc.	167.05	17.470	M ²	2,918.00
Item No. 33 / 25.12 (b) precast RCC slab over drain, septic tank etc.	1,277.11	5.600	M ²	7,152.00
Sub Total (Part-IV) - Septic Tank				26,052.00
Gross Value of the Work Executed (Part-II + Part-III + Part-IV)				1,67,992.00

Source: Departmental records.

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