



सत्यमेव जयते

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

**FOR THE YEAR
1970-71**

(2nd April 1970
to
31st March 1971)

GOVERNMENT OF MEGHALAYA

REPORT

OF THE

COMMISSIONER

AND

ADDITIONAL COMMISSIONER

OF INDIA

FOR THE YEAR

1901-02

1902

1902

GOVERNMENT OF BENGAL

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PREFATORY REMARKS

The autonomous State of Meghalaya was formed within the State of Assam with effect from 2nd April 1970 under the Assam Re-organisation (Meghalaya) Act, 1969.

2. This Report mainly relates to matters arising from the Appropriation Accounts and Finance Accounts for the period from 2nd April 1970 to 31st March 1971 together with other points arising from the audit of financial transactions of Government of Meghalaya.

3. The financial irregularities, losses, etc., commented upon in the Report relate to cases which came to the notice of Audit during the period from 2nd April 1970 to 31st March 1971 as well as those which came to notice in earlier years but could not be dealt with in previous Reports of the composite State of Assam; matters relating to the period subsequent to 1970-71 have also been included, wherever considered necessary.

4. The points brought out in this Report are those which have come to notice during the course of test audit of accounts of the departments. They are not intended to convey or to be understood as conveying any general reflection on the financial administration by the Departments/ Authorities concerned.

CHAPTER I

GENERAL

1. *Financial review.*—The autonomous State of Meghalaya within the State of Assam was formed with effect from 2nd April 1970 under the Assam Re-organisation (Meghalaya) Act, 1969.

In accordance with the provisions of Section 58 of the Act, the assets and liabilities of the State of Assam as on 1st April 1970 were to be apportioned between the States of Assam and Meghalaya as per provisions contained in the Third Schedule of the Act. The apportionment of the assets and liabilities except Treasury and Bank balances has not, however, yet been made (March 1972).

2. *Budget and actuals.*—The budget estimates and actuals of revenue receipts and expenditure met from revenue during 1970-71 (from 2nd April 1970 to 31st March 1971) are indicated below :—

Budget	Actuals	Variations		
		Amount	Percentage	
(In crores of rupees)				
<i>REVENUE RECEIPTS</i>				
14.38	12.19	-2.19	-15.23	
				Revenue Surplus (+) Revenue Deficit (-)
				Budget Actuals
				(In crores of rupees)
				+1.64 +2.54
<i>EXPENDITURE MET FROM REVENUE</i>				
12.74	9.65	3.09	-24.25	

(i) In 1970-71 both revenue receipts and expenditure met from revenue were considerably less than budget estimates. The expenditure on revenue account fell short of the budget provision by Rs. 3.09 crores, the percentage of variation being 24.25.

(ii) The estimates of expenditure shown above do not take into account supplementary grants obtained during the year; if they are taken into account the total provision during the year would be Rs. 12.89 crores and savings in expenditure on revenue account, Rs. 3.24 crores.

(iii) There was revenue surplus of Rs. 2.54 crores against surplus of Rs. 1.64 crores anticipated in the budget estimates which occurred, despite shortfall in revenue receipts (Rs. 2.19 crores). The revenue surplus is mainly attributable to less expenditure on revenue account.

3. *Revenue receipts.*—(a) Revenue receipts of Rs. 12.19 crores during 1970-71 as against the estimated revenue of Rs. 14.38 crores are analysed below :—

	Budget	Actuals	Shortfall (—) Increase (+)
(In crores of rupees)			
I. Revenue raised by the State Government—			
(i) Taxes, duties and other principal heads of revenue.	0.78	0.10	—0.68
(ii) Other receipts, such as interest on loans, receipts of P. W. D., revenue from forests, etc.	0.46	0.33	—0.13
Total	1.24	0.43	—0.81
II. Receipts from Government of India—			
(i) Shares of net proceeds of Union Taxes—			
(a) Taxes on Income other than Corporation Tax.	0.55	0.59	+0.04
(b) Union Excise Duties.	0.79	0.87	+0.08
(c) Estate duty	0.01	0.01	...
(ii) Grants-in-aid—			
(a) Under Article 275 of the Constitution	} 11.79	3.49	} —1.50
(b) Other grants-in-aid		6.80	
Total	13.14	11.76	—1.38
Total revenue receipts	14.38	12.19	—2.19

The receipts from Government of India formed 96.55 per cent of the total revenue receipts of the State. The short-fall in revenue raised by the State Government was Rs. 0.81 crore (65.32 per cent); reasons therefor are awaited.

(b) *Arrears in collection of Revenue.*—According to the information furnished by Government, arrears in collection of revenue at the end of March 1971 under “Forest” were Rs. 2.11 lakhs. Information about other departments is awaited (March 1972).

4. *Expenditure on Revenue Account.*—The broad details of expenditure on Revenue Account during 1970-71 are shown below:—

Particulars	Budget	Actuals
	(In crores of rupees)	
(i) Collection of Taxes, Duties and other Principal Revenues	0.11	0.04
(ii) Administrative services	0.82	0.38
(iii) Social and Developmental Services	7.28	5.57
(iv) River Irrigation and Electricity Schemes	0.38	Nil
(v) Public works (including Roads) and schemes of Miscellaneous Public Improvements	3.08	2.53
(vi) Miscellaneous (including Debt Services)	1.07	1.13
Total	12.74	9.65

The expenditure on “Social and Developmental Services” constituted 57.72 per cent of the total expenditure on Revenue Account. The expenditure, however, fell short of the original budget provision by Rs. 1.71 crores.

5. *Expenditure outside the Revenue Account.*—(a) Expenditure outside the Revenue Account includes, besides capital expenditure, amounts paid by Government as loans and advances.

(b) An analysis of the expenditure outside the Revenue Account from 2nd April 1970 to 31st March 1971 as compared with budget estimates is given below:—

Particulars	Budget (including supplementary grant)		Actuals
	(In crores of rupees)		
*I. Capital expenditure on—			
(i) Industrial and Economic Development	0.25		0.21
(ii) Public Works	3.30		3.34
(iii) Road and Water Transport Schemes	0.09		0.09
(iv) Schemes of Government Trading	0.13		0.01
(v) Appropriation to Contingency Fund	0.50		0.50
Total capital expenditure	4.27		4.15
II. Net outgo under "Loans and Advances" by the State Government.			0.02
Total expenditure outside the Revenue Account			4.17

Capital expenditure on the date of formation of the State (2nd April 1970) which is allocable to Government of Meghalaya could not be exhibited as the capital expenditure in Meghalaya, before formation of the State has not yet been determined.

* Further details of capital expenditure are given in statements nos 2 and 11 of Finance Accounts 1970-71.

(c) The sources from which the expenditure outside the Revenue Account (including that on loans and advances) during 1970-71 was met are indicated below:—

Particulars	Amount
	(In crores of rupees)
I. Revenue surplus	2.54
II. Net additions to—	
(i) Floating Debt	0.19
(ii) Loans from the Central Government	0.91
(iii) Unfunded Debt	0.05
III. Contingency Fund	0.50
IV. Net balances under Deposits, Advances and Remittances	0.94
Total I to IV	5.13
V. <i>Deduct</i> —Increase in cash balance and Investments	(—)0.02
Net amount available for expenditure outside the Revenue Account	5.15

The difference of Rs.0.98 crore between total expenditure outside the Revenue Account and total resources of 1970-71 represents the net amount adjusted under "Inter-State Settlement, Assam and Meghalaya".

6. The following table shows the amount of Central assistance received and amount spent on Plan programmes during the period from 2nd April 1970 to 31st March 1971.

	Amount
	(In crores of rupees)
Assistance received as grants from Union Government	6.73
Amount received as loan for Plan schemes	0.71
Total—	7.44
Amount spent on Plan programmes	7.91

7. *Loans and advances by the State Government.*—During 1970-71 loans and advances paid by Government amounted to Rs.5.26 lakhs as compared to Rs.36.63 lakhs provided for in the budget estimates (including supplementary grants of Rs.23 lakhs). The variation of Rs.31.37 lakhs included Rs.23 lakhs drawn by Government in March 1971 for disbursement of loan to the Assam State Electricity Board but erroneously charged to the accounts of the Government of Assam; the rectification of the erroneous booking could not, however, be effected in the accounts of the year due to delayed detection of the error. The actual variation from the original grant was, therefore, Rs.8.37 lakhs which constituted 61 per cent of the original budget allotment (Rs.13.63 lakhs).

The recoveries of loans and advances during the period amounted to Rs.3.26 lakhs. Further details of loans and advances are given in statement no. 4 of Finance Accounts 1970-71.

8. *Debt Position.*—(a) The outstanding public debt of Government at the end of March 1971 was Rs.1.10 crores. The public debt raised and discharged by Government during 1970-71 is indicated below:—

	Debt		Outstandig
	Raised	Discharged	Balance
(In crores of rupees)			
<i>I. Floating debt—</i>			
(i) Ways and Means Advances from Reserve Bank of India	0.21	0.02	0.19
(ii) Loans from Reserve Bank of India	0.13	0.13	Nil
Total Floating debt—	0.34	0.15	0.19
<i>II. Loans from Central Government—</i>			
(i) Non-Plan loans towards gap in resources during the financial year	0.20	Nil	0.20
(ii) Loans for Plan Schemes	0.71	Nil	0.71
(iii) Other Ways and Means Advances	1.00	1.00	Nil
Total Loans from Central Government	1.91	1.00	0.91
Total Public Debt	2.25	1.15	1.10

(b) *Other debt and obligations.*—In addition to the public debt, the unfunded debt (comprising mainly the general provident fund balances of Government servants) and the balances at the credit of reserve funds as also certain deposits, which were merged with the general cash balance of Government, constituted liabilities of Government. Taking the public debt and these liabilities together, the debt position of Government at the end of 1970-71 was as under:—

Total debt on 31st March
1971

(In crores of rupees)

(i) Public debt	1.10
(ii) Unfunded debt (balances in provident fund)	0.05
(iii) Non-interest bearing obligations, such as deposits of District Council funds, Civil deposits and other earmarked funds	0.62
(iv) Deposits bearing interest	(a)
Total debt and obligations	1.77

(c) (i) The debt and obligations of the composite State of Assam on the date of formation of Meghalaya, apportionable between the two States, has not yet been allocated. The total outstanding debt and obligations at the end of 1970-71 indicated above, therefore, represented loans etc. received/discharged after formation of the State of Meghalaya.

(ii) *Floating debt.*—These are borrowings of purely temporary character repayable within twelve months, such as ways and means advances or temporary overdrafts from Reserve Bank of India.

Under an agreement with the Reserve Bank of India, Government of Meghalaya is required to maintain with the Bank a minimum balance of Rs. five lakhs on all days. If on any day this balance falls below the agreed balance, the deficiency is made good either by ways and means advances given by the Bank or by selling treasury bills.

During 1970-71 Government obtained Rs.0.21 crore as ways and means advance from the Reserve Bank of India of which Rs.0.02 crore were repaid during the year leaving a balance of Rs.0.19 crore.

(a) Debit balance of Rs. 48,749 only *vide* statement no. 14 of Finance Accounts 1970-71.

During 1970-71, the Government of India paid loan amounting to Rs.0.20 crore towards filling up of gaps in resources; Government also obtained Rs.0.13 crore as overdrafts on two occasions to cover shortfalls in its cash balance as the cash balance with the Bank fell below the prescribed minimum limit even after maximum advance was given by the Bank. Rs.324 charged by the Bank as interest were paid in June 1971. The entire amount of overdrafts was repaid during the year.

(iii) *Loans from Government of India.*—Loan from Government of India outstanding on 31st March 1971 (Rs.0.91 crore) formed 51.40 per cent of the total debt and obligations of the State on that date.

9. *Apportionment of Treasury and Bank balance.*—The closing Treasury and Bank balances of the composite State of Assam as on 1st April 1970 were apportioned between the two Governments on the population ratio of 93.73:6.27. As a result of this allocation the Government of Meghalaya inherited a gross liability of Rs.99.99 lakhs being the share of adverse balance with the Reserve Bank of India. The liability was charged to "Inter-State Settlement, Assam and Meghalaya" for which no provision of funds was made.

10. *Cash balance.*—Government started with an opening cash balance of Rs.0.05 lakh in Treasuries on 2nd April 1970. At the end of 1970-71, the closing cash balance was (—) Rs.2.01 lakhs, comprising of cash in treasuries Rs.0.61 lakh and deposit with Reserve Bank of India Rs. (—)2.62 lakhs. The minus balance of Rs.2.62 lakhs with Reserve Bank of India on 31st March 1971 was arrived at after taking into account inter-Governmental monetary settlements advised to the Reserve Bank of India in the subsequent financial year upto 27th April 1971.

11. *Commercial and trading activities.*—During 1970-71, Government invested Rs.19.83 lakhs in the share capital of following concerns. No dividend/interest was received from these investments during the year—

	No. of concerns	Amount invested (in lakhs of rupees)
(I) Government company (Meghalaya Industrial Development Corporation)	1	12.13
(II) Co-operative institutions	34	7.70
Total	35	19.83

Further details are available in statement no 12 of Finance Accounts for 1970-71.

CHAPTER II

APPROPRIATION AUDIT AND CONTROL OVER
EXPENDITURE

12. *Summary.*—The following table compares the expenditure during 1970-71 (2nd April 1970 to 31st March 1971) with the total of voted grants and charged appropriations for that year—

		Total grant/ appropriation	Actual expenditure	Excess+ Saving—	Per- centage
Voted					
(In lakhs of rupees)					
Original	16,79.16	18,37.96	13,84.29	—453.67	24
Supplementary	158.80				
<i>Charged</i>					
Original	2.69	100.69	215.53	+114.84	110
Supplementary	98.00				
Total		19,38.65	15,99.82	—3,38.83	17

The overall saving of Rs.3,38.83 lakhs was the net result of saving of Rs.4,68.64 lakhs in seventy-two grants/appropriations and excess of Rs.1,29.81 lakhs in eight grants/appropriations.

13. *Supplementary grants/appropriations.*—During 1970-71 supplementary provision of Rs.2,56.80 lakhs was obtained under eight grants (Rs.158.80 lakhs) and one appropriation (Rs.98 lakhs). It will be seen from Appendix I that:—

- (i) In two grants supplementary provision of Rs.9.92 lakhs proved entirely unnecessary as the actual expenditure did not even come up to the original provision;
- (ii) In one grant and in one appropriation supplementary provision of Rs.211.50 lakhs proved inadequate. In these two cases, the actual expenditure exceeded the total grant including supplementary provision by Rs.19.58 lakhs.

14. *Excess over voted grants.*—The excess in the following five grants requires to be regularised under Section 47(2)(a) of the North Eastern Areas (Re-organisation) Act, 1971. Reasons for the excesses are awaited.

(In this table 'O' stands for original grant and 'S' for supplementary grant.)

Serial No.	Number and name of grant	Total grant	Expenditure	Excess
		Rs.	Rs.	Rs.
1.	28.—Public Health— II—Public Health Engineering.			
	O.	49,85,300	55,03,232	5,17,932

Excess mainly occurred under (a) 1. Normal.—Public Health Engineering and National Water Supply and Sanitation—(7) Works (Repairs)—(expenditure: Rs.5.41 lakhs; provision: Rs.3 lakhs) and (b) II Public Health Engineering—Development Schemes—II—Other State Plan Schemes—A3 (A)—Original Works—(expenditure: Rs.41.62 lakhs; provision: Rs.39 lakhs).

2.	67—Miscellaneous—V— Expenditure on Displaced persons.			
	O.	1,500	5,00,944	4,99,444

The excess occurred mainly under the group head A—Expenditure on displaced persons—(I) Rehabilitation—Districts, (expenditure: Rs.4.98 lakhs; provision: Rs.0.01 lakh).

3.	78—Capital Outlay on Public Works outside the Revenue Account.			
	O.	2,16,29,500	3,34,58,756	4,59,256
	S.	1,13,50,000		
		3,29,79,500		

The excess occurred mainly under the group head "Development Schemes under Fourth Five Year Plan—II—Other State Plan Schemes—A3—Original Works—(b) Communication—ordinary roads" (expenditure: Rs.309.09 lakhs; provision: Rs.283 lakhs). The excess was partly counterbalanced by saving under certain other heads.

Serial No.	Number and name of grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
4.	79—Capital Outlay on other works.			
	O. 1,000	1,000	5,742	4,742

The excess occurred under group head—“Miscellaneous schemes for rehabilitation of new migrants from erstwhile East Pakistan (now Bangladesh) (expenditure: Rs. 0.05 lakh; provision: Rs. 0.01 lakh).

5. 88—Loans and Advances—VII—Loans to displaced persons.

O.	1,500	1,500	2,871	1,371
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The excess was due to rehabilitation works for evacuees, from erstwhile East Pakistan (now Bangladesh).

15. *Excess over charged appropriations.*—In the following two cases actual expenditure exceeded charged appropriation; these also require regularisation.

Serial No.	Name of appropriation	Total appropriation Rs.	Expenditure Rs.	Excess Rs.
1.	<i>Interest on Debt and other obligations</i>			
	O. 10,000	10,000	10,268	268
2.	<i>Repayment of Debt.</i>			
	O. 2,00,000 } S. 98,00,000 }	1,00,00,000	1,14,99,000	14,99,000

Excess occurred under group head “II—Floating debt—Other floating loans—Loans from the Reserve Bank of India (shortfalls)” (provision: Rs. 1 lakh; expenditure: Rs. 12.99 lakhs) and “Ways and means advances from the Reserve Bank of India” (provision: nil; expenditure: Rs. 2 lakhs). In the nature of the case, it was not possible to estimate sufficiently in advance what would be the actual total requirement.

In addition to these two cases of excess over appropriation, charged expenditure of Rs. 99,98,587 was incurred under "Inter-State Settlement, Assam and Meghalaya" for which no provision was obtained. The excess was due to adjustment towards the close of the year, of the share of Government, of cash in treasuries and discrepancies in Reserve Bank Deposits prior to 2nd April 1970 (before creation of the autonomous State of Meghalaya). As the charge could not be foreseen at the time of framing budget estimates, no provision was made for it.

16. *Savings in grants.*—It would be seen from Appendix II that in 42 grants savings (exceeding Rs. one lakh in each case) were more than 10 per cent of the total provision; in 39 of these, they ranged between 20 and 100 per cent.

Major savings under certain groups of Government activity are indicated below:—

A. Expenditure within the Revenue Account	Total grant	Saving	Percentage
	(In lakhs of rupees)		
(i) Collection of Taxes, Duties and other Principal Revenues	11.09	7.11	64

The saving occurred mainly under—

(a) Survey settlement and record operation—

The entire provision of Rs. 1.66 lakhs remained unutilised. Reasons for savings are awaited.

(b) Charges for collection under Motor Vehicles Act (saving Rs. 2.08 lakhs). The entire provision of Rs. 1.56 lakhs against 'State' and Rs. 0.52 lakh of the provision (Rs. 1.61 lakhs) against Districts remained unutilised. Reasons for savings have not been furnished.

(c) Collection charges for taxes and duties having a common administrative staff—Entertainment Sales and Profession taxes—Direction and Superintendence (Rs. 1·80 lakhs)—The saving was attributed mainly to posts remaining vacant.

	Total grant (In lakhs of rupees)	Saving (In lakhs of rupees)	Percentage
(ii) Administrative Services	82·27	44·45	54

The saving mainly occurred under—

(a) *Police*—The entire provision of Rs. 12·77 lakhs remained unutilised and was surrendered in March 1971 owing to non-setting up of police organisation as the question of transferring certain police functions from Assam to Meghalaya was not finalised.

(b) *General Administration—Civil Secretariat*—The saving of Rs. 14·14 lakhs was attributed to less requirements of staff and also owing to dearth of qualified men.

	Total grant (In lakhs of rupees)	Saving (In lakhs of rupees)	Percentage
(iii) Social and Developmental Services.	7,38·09	181·15	24

The saving occurred mainly under—

(a) Education (General) (Rs. 18·16 lakhs)—mainly due to non-sanction of scholarships for want of deserving candidates (Rs. 4·10 lakhs), less expenditure on Government special schools (Rs. 5·45 lakhs) reason for which are awaited and post-budget decision to revise the schemes on Government primary schools (Rs. 7·49 lakhs).

(b) Education (Technical) (Rs. 8·85 lakhs)—mainly due to non-sanction of Centrally sponsored schemes by the Union Government (Rs. 4 lakhs) and non-implementation of State Plan schemes (Rs. 2·73 lakhs) ; reason therefor are awaited.

(c) Medical (Rs. 50·94 lakhs)—mainly attributed to non-implementation/part-implementation of scheme (*viz.*, primary health centres, family planning and setting up of a mental hospital sanatorium etc.) due to dearth of qualified staff etc.

(d) Public Health (Rs. 14.86 lakhs)—mainly for non-implementation of schemes (*viz.* leprosy control scheme, malaria eradication programme, anti-rabies inoculation programme and small pox eradication programme); reasons for non-implementation are awaited.

(e) Agriculture—(Rs. 14.65 lakhs)—mainly due to non-implementation of Centrally sponsored schemes (*viz.* production of breeders stock of rice and wheat, agricultural research and education—co-ordinated agronomic experiment, commercial crops and export promotion and applied nutrition programme—saving Rs. 4 lakhs) for want of sanction from Government of India and part-implementation/non-implementation of State Plan schemes) *viz.* schemes for agricultural administration including transport and purchase of power tillers for demonstration purpose) (Rs. 13.38 lakhs), due to non-availability of land, lesser processing of fruits. Reason for saving in some schemes (*viz.* (i) applied nutrition programme (ii) production of breeders stock of rice and wheat etc.) are awaited.

(f) Cottage Industries (Rs. 14.34 lakhs)—mainly due to non-entertainment of staff (Rs. 5.38 lakhs), late implementation of schemes for raw material-cum-sales depot (Rs. 1.52 lakhs), non-opening of service workshop due to non-availability of land (Rs. 1 lakh) and non-establishment of lime making plant (Rs. 1.44 lakhs).

(g) Community Development Projects (Rs. 15.37 lakhs)—main reason being partial implementation of State Plan Scheme (*viz.* Stage II—Blocks—Block Headquarters) and non-implementation of Centrally sponsored schemes for tribal development.

(h) Dairy Development (Rs. 6.09 lakhs)—Saving of Rs. 0.96 lakh was attributed to vacant posts; reasons for saving of Rs. 4.90 lakhs are awaited.

(iv) Public works (including roads) and schemes of miscellaneous public improvements	Total grant	Saving	Percentage
	(In lakhs of rupees)		
Public works	358.66	105.78	29

The saving was mainly due to booking of the entire recovery under "C—stock and other suspense accounts" (Rs. 82.92 lakhs) within the grant which should have been shown in two parts, one within the grant and the other outside the grant. The

figures were neither exhibited separately in the monthly accounts of the Divisional Officers nor the break-up could be made available by the department. Reasons for savings under "Establishment and Tools and Plant" (Rs.25.04 lakhs) are awaited.

B. Expenditure outside the Revenue Account	Total grant	Saving	Percentage
	(In lakhs of rupees)		
Capital Outlay on schemes of Government Trading.	13.09	11.84	90

The saving was mainly attributed to procurement of food stuff through traders instead of on Government Account (Rs.4.50 lakhs) and non-implementation of scheme (*viz.*, national malaria control programme).

17. *Control over expenditure*—(a) The object of control over expenditure is to secure as close an approximation as possible between the actual expenditure and final grant/appropriation under each sub-head of grant/appropriation. This is secured by—

- (i) Sanctioning re-appropriation from sub-heads of grants/appropriations, where saving is anticipated, to other sub-heads in the same grant/appropriation where there is need for additional funds
- (ii) Obtaining supplementary grants/appropriations, wherever necessary
- (iii) Surrender of surplus funds under any sub-head as soon as saving can be foreseen.

(b) Cases where additional funds provided by supplementary grants proved entirely unnecessary or inadequate have been mentioned in paragraph 13 above.

(c) Cases where total expenditure against the grants/appropriations as a whole exceeded the voted grant/charged appropriations have been mentioned in paragraphs 14 and 15 above.

(d) *Surrender of anticipated savings*—The rules require that unutilised amounts should be surrendered as soon as the possibility of saving is anticipated. The surrender of the entire amount of Rs. 261.01 lakhs was, however, made only in March 1971.

(e) In four cases (grant nos. 4,8,56 and 57), where savings exceeded Rs. 1 lakh, no portion of the saving was surrendered. The total of such saving, not surrendered, was Rs. 111.34 lakhs.

(f) Important instances of defective control over expenditure under individual group heads within grants/appropriations have been mentioned in the Appropriation Accounts for 1970-71.

18. *Drawal of money in advance of requirement*

Industries Department—

Rs 0.67 lakh were drawn on 31st March 1971, on the basis of 'Express Order', without authority from the Accountant General on six sanctions issued on the same day for payment as industrial loan. The amount was disbursed between May and July 1971.

CHAPTER III

CIVIL DEPARTMENTS

Relief and Rehabilitation Department

19. *Resettlement of migrant families in Garo Hills.*—(a) In 1964 reclamation of 6,000 acres of land by terracing and soil conservation was decided upon; of these, 3,000 acres were to be allotted for resettlement of 1,000 migrant families from erstwhile East Pakistan (now Bangladesh) and the balance to local tribal people. The estimated cost of the scheme was Rs.31.47 lakhs; the actual expenditure upto March 1971 was Rs.24.06 lakhs.

Reclamation was started during October/November 1965 and 1,547 acres of land (832 acres for migrant families and 715 acres for local tribal people) were reclaimed up to March 1968. Owing to non-availability of suitable land no more land was reclaimed. The staff employed for the purpose were however, continued to be maintained; the expenditure on their pay and allowances from April 1968 to March 1971 was Rs.1.64 lakhs. Tractors and other implements (Rs.4.64 lakhs) acquired for the purpose have mostly remained unused since April 1968.

Four hundred and nine migrant and three hundred and fortytwo local tribal families were settled on the reclaimed land (March 1972).

(b) In the same year, another scheme for rehabilitation of 1,500 migrant families on 4,500 acres of khas land in Garo Hills through the Garo Hills District Council was taken up at an estimated cost of Rs.28.65 lakhs. Upto March 1968 Rs.15.36 lakhs were paid to the Council for the purpose (Rs.14.36 lakhs as loan and Rs.1 lakh as grant). During November 1965 to March 1969, 1,029 families were sent to rehabilitation sites in batches of whom 764 families had been settled from time to time till March 1971 and the remaining 265 families are being maintained on cash doles (at Rs.60 per family per month) (March 1972); expenditure on cash doles to the families up to March 1971 was Rs.10.57 lakhs against the estimated expenditure of Rs.4.50 lakhs. It has not been possible to resettle these 265 families owing to non-availability of khas land.

(c) Thirtynine migrant families transferred from Goalpara to Tura District are being maintained on cash doles since March 1968. Cash doles paid to these families up to March 1971 were Rs.0.86 lakh. No progress has been made for their settlement (March 1972).

Agriculture Department

20. *Excess payment.*—For construction of two godowns at Jowai undertaken by the Department of Agriculture certain construction materials were supplied to a contractor in August and September 1967. While making payments (June 1968) to the contractor, the Sub-Divisional Officer, Jowai, did not, however, recover the value of the materials though the Assistant Engineer-in-charge had passed the bills for payment after deducting the cost thereof. This resulted in excess payment of Rs.14,630.

The case was reported to the Director of Agriculture in June 1969; reply is awaited (February 1972).

CHAPTER IV

WORKS EXPENDITURE

21. *Expenditure incurred without or in excess of detailed estimates.*—Ordinarily no new work may be commenced or any liability incurred thereon till its detailed estimate is sanctioned. A revised estimate is required to be prepared when the sanctioned estimate is likely to be exceeded by more than 5 per cent.

Rs.3.09 lakhs were spent on one work up to March 1971 the detailed estimate of which had not been sanctioned. On fourteen other works expenditure was incurred in excess of 5 per cent of their sanctioned estimates up to March 1971, the excess being Rs.66.04 lakhs. Department-wise details are given below; particulars of the individual works are mentioned in Appendix III.

	Want of estimate		Excess over estimate	
	No. of work	Expenditure upto March 1971	No. of works	Expenditure upto March 1971
	(in lakhs of rupees)		(in lakhs of rupees)	
Public Works Department	1	3.09	12	59.92
Public Health Engineering	2	6.12
Total	1	3.09	14	66.04

Public Works (Roads and Buildings) and Public Health Engineering Department

22. *Construction of a bridge over river Someswari.*—Construction of a reinforced cement concrete bridge was entrusted to a contractor in 1964-65 on a lump sum contract of Rs.26.33 lakhs. According to the agreement, the work was to be completed by August 1965. The contractor was, however, granted extension up to May 1971 because of modifications in design. The department noticed (August 1970) that the progress of work by the contractor was not satisfactory and the contract was rescinded in August 1970. Rs.18.97 lakhs were paid to him for the work.

The unfinished work of the value of Rs.10.66 lakhs was allotted to another contractor in October 1970, at the risk and expense of the first contractor, for a lump sum of Rs.28.80 lakhs. No action has been taken (October 1971) for recovering the extra expenditure from the original contractor.

Cement and mild steel rounds worth Rs.1.63 lakhs issued by the department for the work which had remained unused when the contract was rescinded had not been returned by the contractor (October 1971).

Load testing of the bridge spans was to be done by the original contractor at a cost of Rs.0.03 lakh but it had to be done departmentally by spending Rs.0.13 lakh. This extra expenditure of Rs.0.10 lakh is also due for recovery from the contractor.

The case was reported to Government in September 1971 ; final reply is awaited (February 1972).

23. *Construction of a bridge.*—Construction of a permanent bridge over river Umgi was undertaken in May 1967 (estimated cost : Rs.8.61 lakhs) to be completed by September 1970. Up to March 1971, Rs.19.21 lakhs were spent but the work is still in progress. Sanction to the revised estimate is awaited (February 1972).

The contract for the bridge was awarded to a firm (on the basis of tender) for the lumpsum amount of Rs.16.04 lakhs. The contract provided, amongst others, for construction of four well foundations costing Rs.7.54 lakhs. In June 1969 the Chief Engineer, at the instance of the firm, decided to dispense with construction of one of the four well foundations and to construct, in its place, an open foundation by increasing the length of the bridge by 25 feet. He ordered that Rs.0.32 lakh should be paid extra to the firm for the increased length and that no payment should be made for the abandoned well foundation. Therefore, in accordance with the Chief Engineer's orders of June 1969, the contractual amount for construction of the abandoned well foundation (Rs.1.88 lakhs) less the cost of the second open foundation (Rs.0.64 lakh) was to be deducted from the lumpsum contract amount. Instead, the cost of the remaining wells was raised proportionately so that the cost of the three well foundations and the two open foundations might be equal to the original contract amount.

The contractor was thus paid Rs.15.08 lakhs up to March 1971 without any deduction for the well not constructed resulting in overpayment of Rs.1.24 lakhs. The amount stipulated in the original contract for the open foundation was Rs.0.32 lakh. The specification of the second open foundation, constructed in lieu of the well foundation, being the same, the higher price of Rs.0.64 lakh allowed for the latter resulted in further excess payment of Rs.0.32 lakh.

The contract provided for addition to/deduction from the lump sum amount on the basis of cement and steel actually used in work as compared to that stipulated in the contract. The tenderer had stated that 800 tonnes of cement (Rs.224.80 per tonne) and 120 tonnes of steel (Rs.885 per tonne) would be used but this was not mentioned in the contract documents. Actually, the contractor used 300 tonnes of cement less than that stated in the tender. No deduction was made from the amount paid to him on this account.

The case was reported to Government in July 1971; reply is awaited (February 1972).

24. *Extra contractual benefit to contractors.*—Construction of certain minor bridges and culverts on Dudnai-Bagmara road in Garo Hills was entrusted (November 1967) to four contractors at their quoted rates varying from 15 to 25 per cent above the schedule of rates of the division for 1966-67. In July 1969, the contractors represented that the rates should be enhanced to 50 per cent over the schedule of rates for 1966-67. In November 1970 and March 1971, the Chief Engineer approved payment to the contractors at the uniform rate of 30 per cent above the schedule of rates for 1966-67. Accordingly, supplementary agreements were executed (November 1970 and March 1971) and the contractors were paid Rs.3.70 lakhs extra at the enhanced rates.

25. *Irregular adjustment.*—Contrary to rules, adjustments were made (March 1969 accounts) by one division showing issue of stores worth Rs.4.29 lakhs to three works; the materials

not being required for the works, the adjustments were reversed in the following year as detailed below—

Serial No.	Name of Division	Month of adjustment showing issue of stores	Name of the work	Amount (In lakhs of rupees)	Month of write back
(1)	(2)	(3)	(4)	(5)	(6)
1	Mawsynram Division.	March 1969	Construction of permanent bridges and culverts on MH road— Section II and III—80 span bridge units.	1.83	August 1969
2	Do	Do	Improvement of M.B. road Section I and II—bitumen drums	2.23	Do
3	Do	Do	Construction of residential and non-residential buildings at Mawsynram—corrugated iron sheets, mild steel rods etc.	0.23	Do

CHAPTER V

STORES AND STOCK ACCOUNTS

26. *Synopsis of important stores accounts.*—(a) A synopsis of stores accounts of Public Works (Roads and Buildings and Public Health Engineering) department for 1970-71 is given below:—

Serial No.	Department	Stores	Balance on 2nd April 1970, transferred <i>pro-forma</i> from the Government of Assam	Receipts during the year	Issues during the year	Balance on 31st March 1971
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(In lakhs of rupees)

1.	Roads and Buildings	Small stores, building materials, painters' stores etc.	61.88	79.52	82.92	58.48
2.	Public Health Engineering	Do	5.49	25.17	22.71	7.95

(b) The stores account of entertainment tax stamps could not be included due to non-receipt of the monthly returns (showing receipts, issues and balances) from the treasuries.

(c) The account of stamps (non-judicial and judicial) for 1970-71, could not be compiled due to non-receipt of complete monthly returns showing receipts, issues and balances from the treasuries.

27. *Stock registers and stock verification.*—The registers of stock in Public Works divisions are to be closed at the end of September each year and reviewed by the Divisional Officers to ensure that stock consists of serviceable and necessary articles and that the stores are priced within the prevailing market rates. The stock is also required to be verified periodically by responsible officers.

In eight out of ten divisions the stock register for the year ending September 1970 were not closed (September 1971)—two divisions had not closed the registers for four to five years.

28. *Excessive stock.*—The rules require that the value of stores held in stock should not exceed the limit specified by Government. The value of stock held on 31st March 1971 exceeded the ceiling limits as shown below:—

Department	Number of divisions for which ceiling limits have been prescribed	Number of divisions in which stock held exceeded the limit	Extent of excess. (In lakhs of rupees)	Percentage of excess as compared with the reserve limit
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Public Works:—

Roads and Buildings	8	2	4.85	17.97
Public Health Engineering.	1	1	7.14	100

29. *Tools and plant accounts.*—Public Works divisions having tools and plant are required to maintain a register for keeping an account of receipts, issues and balances of tools and plant. The register should be closed and balanced each year in September.

The object is to ensure—

- (i) that the tools and plant issued for use by subordinates or temporarily lent to contractors, local bodies, etc. are returned without undue delay and in good condition;
- (ii) that shortages, if any, are promptly investigated and adjusted in the accounts.

Nine out of ten divisions had not closed the register for the year September 1970—one of them had not closed the register from September 1969.

Agriculture Department

30. *Purchase of tools and implements for supply to cultivators.*—For supply to cultivators the District Agricultural Officer, United Khasi and Jaintia Hills, purchased during 1965-66 to 1970-71 (up to June 1970) improved agricultural tools and implements worth Rs.1.50 lakhs; those worth Rs.0.76 lakh were lying in stock (May 1971) for two to five years.

Public Works Department (Roads and Buildings)

31. *Shortage of stores.*—The stock return of Shillong-Jowai Road Sub-division for the year ended September 1968 disclosed shortage of cement, corrugated galvanised iron sheets, mild steel rods, galvanised pipes and diesel oil worth Rs.0.50 lakh.

Government intimated in August 1971 that the matter was under investigation; further development is awaited (February 1972).

Social Services Department (Health)

32. (i) The following buildings constructed for dispensaries and attached staff quarters have remained unused for several years (May 1971).

Name of station	Expenditure	When completed
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United Khasi and Jaintia Hills District

1. Pamra-Paithlu	Rs.65,770	June 1967
2. Wmkhang	Rs.50,671	April 1966
3. Padu	Rs.80,219	December 1968.

Garro Hills District

1. Adokgiri	Rs. 61,932	Not available.
2. Mahadev	Rs. 42,331	March 1968.

It has not been possible for the department to post the staff there.

- (ii) An X-ray plant purchased (1960) by the Community Development department (approximate cost: Rs. 25,000) and handed over (1962) to the Civil Surgeon, Garo Hills, remains unused at Bagmara where electricity is not available.

Public Works (Roads and Buildings) and Public Health Engineering Department

- (iii) In April and December 1969 the Executive Engineer, Mawsynram Division, locally purchased galvanised wire netting, pipes, bends, sockets,

nipples, etc. for Rs. 0.77 lakh, which were not required for any of the sanctioned works in the division. In October 1970 the Sub-divisional Officer reported that stores worth Rs. 0.47 lakh out of the above were not needed by him and should be transferred to other divisions.

Information about disposal of these stores and expenditure on their transport to other divisions is awaited (February 1972).

CHAPTER VI

OUTSTANDING AUDIT OBSERVATIONS AND INSPECTION REPORTS

33. *Outstanding audit observations.*—Audit observations on financial transactions of Government are communicated to departmental authorities from time to time. Half-yearly reports of such observations which remain outstanding for more than six months are also sent by Audit to Government/heads of departments.

- (i) The number of such outstanding audit observations for civil and commercial departments/activities is large. Yearwise analysis of the observation issued up to end of March 1971 which were not settled up to 31st August 1971 is given below:—

Year of issue	Civil departments		Commercial departments/activities		Total	
	Number	Amount (In lakhs of rupees)	Number	Amount (In lakhs of rupees)	Number	Amount (In lakhs of rupees)
1969-70 and earlier years (prior to formation of the autonomous State of Meghalaya).	2,198	83.27	2,198	83.27
1970-71	2,401	137.34	10	0.51	2,411	137.85
Total	4,599	220.61	10	0.51	4,609	221.12

- (ii) The following is a broad analysis of the reasons for which audit observations have remained outstanding (departments with heavy outstanding audit observations are mentioned in Appendix IV):—

Nature of observations	Civil departments		Commercial departments/activities	
	Number	Amount (In lakhs of rupees)	Number	Amount (In lakhs of rupees)
(a) Want of sanction to miscellaneous and contingent expenditure	322	12.31	1	0.47
(b) Want of detailed contingent bills, vouchers, payees' receipts, or other documents	1,00	74.74	2	0.01
(c) Recoverable advances not recovered and adjusted within the prescribed period	203	0.87	2	0.01
(d) Other reasons	3,071	132.69	5	0.02
Total	4,599	220.61	10	0.51

The entire expenditure for which detailed bills and vouchers are not submitted escapes audit scrutiny. In such cases as also the cases in which payees' receipts etc. have not been furnished; misappropriation, fraud etc. may remain undetected.

About 34 per cent (Rs.74.75 lakhs) of the total amount is for want of detailed contingent bills, vouchers, payees' receipts and other documents. The detailed contingent bills (containing necessary particulars of expenditure incurred) with supporting sub-vouchers and payees' receipts etc. countersigned by the controlling authorities are required to be submitted to Audit within a reasonable time.

34. *Outstanding inspection reports.*—Important financial irregularities and defects in initial accounts noticed during local audit and inspections are included in inspection reports which are sent to departmental officers for necessary action. Besides copies of inspection reports, half-yearly statements of outstanding inspection reports are also forwarded to the administrative departments.

Inspection reports (604) relating to the period ended March 1971 containing 2,863 paragraphs were awaiting settlement on 30th September 1971. Paragraph-wise analysis is given below. Departments with comparatively heavy outstandings are mentioned in Appendix V.

Year of issue	Number of outstanding inspection reports		Number of outstanding Paragraphs	
	Civil departments	Commercial departments/activities	Civil departments	Commercial departments/activities
1965-66 and earlier years	204	11	712	56
1966-67	75	1	347	5
1967-68	72	3	396	10
1968-69	79	3	428	20
1969-70	82	4	478	15
1970-71	69	1	391	5
Total	581	23	2,752	111

- The various irregularities brought out in inspection reports should be settled as expeditiously as possible. Unless such reports receive prompt attention, there is likelihood of the irregularities persisting.

R. S. Maunder

Shillong
The 26-04-73

(R. S. Maunder)
Accountant General,
Assam, Meghalaya, Nagaland, Manipur,
Tripura, Arunachal Pradesh and
Mizoram: Shillong.

Countersigned

A. Bakshi

New Delhi
The 08-05-73

(A. Bakshi)
Comptroller and Auditor General of India.

APPENDICES

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APPENDIX—I

(Reference: Paragraph 13)

*Cases in which Supplementary Grants proved unnecessary/inadequate**I. Cases in which Supplementary Grants proved entirely unnecessary*

Serial No.	Number and name of grant	Original grant	Total grant	Expenditure	Saving
		Supplementary grant			
(1)	(2)	(3)	(4)	(5)	(6)
(In lakhs of rupees)					
1.	24.—Education (General)	177·47 — 6·92	184·39	166·23	18·16
2.	48.—Miscellaneous, Social and Developmental Organisations—VI—Directorate of Social Welfare,	36·06 — 3·00	39·06	32·81	6·25

II. Cases in which Supplementary Grants proved inadequate

Serial No.	Number and name of grant	Original grant	Total grant	Expenditure	Excess
		Supplementary grant			
(1)	(2)	(3)	(4)	(5)	(6)
(In lakhs of rupees)					
1.	78.—Capital Outlay on Public Works outside the Revenue Account.	216·30 — 113·50	329·80	334·39	4·59
2.	Appropriation—Repayment of Debt (Charged).	2·00 — 98·00	100·00	114·99	14·99

APPENDIX II

(Reference : Paragraph 16)

Savings under Grants

Serial No.	Number and name of grant	Original grant — Supple- mentary grant	Total grant	Expendi- ture	Saving	Perce- tage of saving
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(In lakhs of rupees)

I.—Cases where savings were 20 per cent or more of the total grant.

1.	2.—Land Revenue	2.00	2.00	0.22	1.78	89
		...				
2.	4.—Taxes on vehicles	3.35	3.35	1.13	2.22	66
		...				
3.	5.—Sales Tax and other Taxes and Duties	2.70	2.70	0.90	1.80	67
		...				
4.	8.—Parliament, State/Union Territory Legislature-- B—State Legislature (Voted)	7.35	7.35	4.02	3.33	45
		...				
5.	9.—Parliament, State/Union Territory Legislature-- C—Election Legislature	2.11	2.11	0.54	1.57	74
		...				
6.	10.—General Administration-- I—Heads of States and Ministers	8.68	8.68	5.55	3.13	36
		...				
7.	11.—General Administration-- II—Secretariat and Attached Offices	28.03	28.03	13.12	14.91	53
		...				
8.	13.—General Administration-- IV—Director of Land Records	1.05	1.05	...	1.05	100
		...				
9.	15.—Administration of Justice	2.74	2.74	1.25	1.49	54
		...				
10.	17.—Police	12.77	12.77	...	12.77	100
		...				

APPENDIX II—contd.

Serial No.	Number and name of grant	Original grant Supplementary grant	Total grant	Expenditure	Saving	Percentage of saving
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		(In lakhs of rupees)				
11.	22.—Civil Supplies Departments	4.39	4.39	1.25	3.14	71
		...				
12.	23.—Scientific and Mines Departments	7.01	7.01	2.81	4.20	60
		...				
13.	25.—Education (Technical)	10.05	10.05	1.20	8.85	88
		...				
14.	26.—Medical	77.97	77.97	27.03	50.94	65
		...				
15.	27.—Public Health—I—Public Health	39.28	39.28	24.42	14.86	38
		...				
16.	30.—Fisheries	6.44	6.44	3.53	2.91	45
		...				
17.	32.—Animal Husbandry	38.55	38.55	26.01	12.54	32
		...				
18.	33.—Co-operation	17.80	17.80	13.99	3.81	21
		...				
19.	34.—Industries—I—Sericulture and Weaving	16.09	16.09	11.44	4.65	29
		...				
20.	35.—Industries—II—Cottage Industries	20.92	20.92	6.58	14.34	70
		...				
21.	36.—Industries—III—Major Industries	1.70	1.70	0.24	1.46	86
		...				
22.	43.—Statistics	2.89	2.89	1.32	1.57	54
		...				

APPENDIX II—contd.

Serial No.	Number and name of grant	Original grant	Total grant	Expenditure	Saving	Percentage of saving
		Supple- mentary grant				
(1)	(2)	(3)	(4)	(5)	(6)	(7)
			(In lakhs of rupees)			
23.	46—Miscellaneous, Social and Developmental Organisation—IV—Directorate of Advertising and Visual Publicity	7·26 ...	7·26	3·24	4·02	55
24.	53—Miscellaneous, Social and Developmental Organisations—I—Pooled Transport	2·44 ...	2·44	0·48	1·96	80
25.	54—Miscellaneous, Social and Developmental Organisation—XII—Dairy Development	14·58 ...	14·58	8·49	6·09	42
26.	55A—Electricity Schemes	38·00 ...	38·00	...	38·00	100
27.	56—Public Works (Excluding Establishment and Tools and Plant etc.)	258·31 ...	258·31	177·57	80·74	31
28.	57—Public Works Establishment and Tools and Plant	100·35 ...	100·35	75·31	25·04	25
29.	58—Famine Relief	8·80 ...	8·80	7·10	1·70	20
30.	59—Pension and other Retirement Benefits etc.	1·02 ...	1·02	...	1·02	100
31.	60—Stationery and Printing	19·67 ...	19·67	2·35	17·32	88
32.	64—Miscellaneous Charges—II—Donations for Charitable purposes, etc.	10·51 ...	10·51	4·35	6·16	59
33.	66—Miscellaneous—IV—Expenditure on issue of Free Ration and Rice concession	6·00 ...	6·00	1·09	4·91	82

APPENDIX II—concl'd.

Serial No.	Number and name of grant	Original grant Supplementary grant	Total grant	Expenditure	Saving	Percentage of saving
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(In lakhs of rupees)						
34.	70—Miscellaneous—IX—Civil Defence	2.22	2.22	0.51	1.71	77
		...				
35.	77—Capital Outlay on Industrial and Economic Development—III—Other Miscellaneous undertakings	5.15	5.15	1.24	3.91	76
		...				
36.	80—Capital Outlay on Schemes of Government Trading	13.08	13.08	1.24	11.84	90
		...				
37.	91—Loans and Advances—X—Housing Loans	3.20	3.20	0.54	2.66	83
		...				
38.	93—Loans and Advances—XII—Loans to Electricity Board	...	23.00	...	23.00	100
		23.00				
39.	94—Loans and Advances by the State Government—XIII—Advances to Government Servants, etc.	5.60	5.60	0.82	4.78	85
		...				

II.—Cases where the savings exceeded 10 per cent but were within 20 per cent of the total grant.

40.	29—Agriculture	94.75	94.75	80.10	14.65	15
		...				
41.	37—Community Development Projects	86.33	86.33	70.96	15.37	17
		...				
42.	43—Miscellaneous, Social and Developmental Organisation—VI—Directorate of Social Welfare	36.06	39.06	32.81	6.25	16
		3.00				

APPENDIX III

(Reference: Paragraph 21)

(I) Expenditure incurred on work without sanctioned estimate

Serial No.	Division	Work	Expenditure to end of March 1971 (In lakhs of rupees)
(1)	(2)	(3)	(4)

PUBLIC WORKS DEPARTMENT

Mawsynram Division	Construction of residential and non-residential buildings for creation of new division at Mawsynram.	3.09
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(II) Expenditure incurred on works in excess of 5 per cent of sanctioned estimate

Serial No.	Works	Sanctioned estimate (In lakhs of rupees)	Expenditure to end of March 1971 (In lakhs of rupees)	Excess over estimate (In lakhs of rupees)	Percentage
(1)	(2)	(3)	(4)	(5)	(6)

PUBLIC WORKS DEPARTMENT

(Mawsynram Division)

1.	Metalling and surfacing M. B. Road, Section I Mile 6-15/6 F.	5.00	6.62	1.62	32
2.	Construction of M. H. R. Road Section IV.	6.00	9.41	3.41	57
3.	Construction of M. B. Road Section I and II.	8.00	12.55	4.55	57

APPENDIX III—concl'd.

Serial No.	Works	Sanctioned estimate (In lakhs of rupees)	Expenditure to end of March 1971 (In lakhs of rupees)	Excess over estimate (In lakhs of rupees)	Per-centage
(1)	(2)	(3)	(4)	(5)	(6)
<i>PUBLIC WORKS DEPARTMENT—concl'd.</i>					
4.	Construction of J. R. Road Section V	5.00	6.47	1.47	29
5.	Improvement of M. B. Road Section IV	5.68	11.12	5.44	96
6.	Improvement of M. B. Road Section II (Construction of bridges)	14.62	17.56	2.94	20
7.	Improvement of M. B. Road (Construction of Gadakala Bridge-Approach Road, Minor bridges and culverts)	6.51	15.57	9.06	139
8.	Improvement of M. B. Road Section V. (Minor bridges)	10.77	14.47	3.70	34
9.	Improvement of M. B. Road Section IV and V	6.00	10.26	4.26	71
10.	Construction of B. B. Road Section II (Construction of I. B. at Ranikan)	10.00	11.85	1.85	18
11.	Construction of Umgi Bridges at Balat	8.61	22.12	13.51	157
	(Tura South Division)				
12.	Construction of R. C. C. Bridge over river Someswari	34.11	42.22	8.11	24
	(Public Health Engineering Division, Tura)				
13.	Tura Water Supply Scheme	40.00	45.41	5.41	14
	(Public Health Engineering Hills Division)				
14.	Nongbah Water Supply Scheme	4.43	5.14	0.71	16

APPENDIX IV

(Referred to in paragraph 33)

Departments with heavy outstanding audit observations

Serial No.	Name	Number	Amount (In lakhs of rupees)
1.	Revenue	91	10.57
		28	3.27 (A)
2.	General Administration	79	1.64
3.	Education	153	8.40
4.	Agriculture	175	18.24
5.	Animal Husbandry	203	12.48
6.	Public Works	3060	132.86
7.	Forest	68	5.59
8.	Relief and Rehabilitation	279	7.60
9.	Community Development	80	11.71
10.	Social Welfare	49	4.21

(A) Relates to Famine Relief.

APPENDIX V

(Referred to in paragraph 34)

Departments with comparatively heavy outstanding inspection reports

Serial No	Name of department	Number of outstanding inspection reports	Number of outstanding paragraphs
1.	General Administration	39	249
2.	Education	57	165
3.	Medical	62	148
4.	Agriculture	65	226
5.	Animal Husbandry and Veterinary Department	64	301
6.	Public works	66	328
7.	Community Development	140	963

