REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

FOR THE YEARS
1992-93 TO 1995-96

KHASI HILLS AUTONOMOUS DISTRICT COUNCIL
SHILLONG (MEGHALAYA)

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APPENDICES

PREFATORY REMARKS

This Report has been prepared for submission to the Governor under paragraph 7(4) of the Sixth Schedule to the Constitution of India. It relates mainly to points arising from the audit of the financial transactions of the Khasi Hills District Council.

2. The cases mentioned in this Report are those which came to notice in course of test-check of the accounts of the Council for the years 1992-93 to 1995-96.

3. This Report contains three sections, of which one deals with the constitution of the Council, the rules for the management of the District Fund and maintenance of accounts by the District Council. The remaining two sections contain comments on the Council's financial position and irregularities relating to the period from 1992-93 to 1995-96.

OVERVIEW

The more important Audit findings are summarised in the succeeding paragraphs :-

- There were discrepancies of balances between Annual Accounts for the years 1992-93 to 1995-96 and Personal Ledger Account of the Council maintained by the Treasury amounting to Rs. 0.46 lakh.

(Paragraph 2.2)

- The Council incurred avoidable extra expenditure of Rs. 6.07 lakh on construction of hostel building for its members in phased manner and involving delay in completion of the first phase of the work.

(Paragraph 3.1)

- The Council sustained loss of forest revenue totalling Rs. 194.32 lakh for settlement of the right for collection of royalties on forest produce (Rs. 158.82 lakh) without ascertaining competitive rate and allowing irregular concession to the lessee (Rs. 35.50 lakh).

(Paragraph 3.2.1)

SECTION I

1.1 Introduction

The United Khasi and Jaintia Hills District Council was set up in June 1952 under the provisions of Article 244(2) read with the Sixth Schedule to the Constitution of India. The Council was bifurcated in 1967 and the Jowai District Council was carved out of it. In 1973, the United Khasi and Jaintia Hills District Council and the Jowai District Council were renamed as the Khasi Hills District Council and Jaintia Hills District Council respectively.

The Sixth Schedule to the Constitution of India provides for administration of specified tribal areas. For that purpose it provides for the constitution of a District Council for each autonomous district with powers to make laws on matters listed in paragraph 3(1) of the Schedule, mainly in respect of allotment, occupation, use, etc. of land; management of forests other than reserve forests; use of any canal or water-courses 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 including police, public health and sanitation and inheritance of property. Under paragraph 6(1) of the Sixth Schedule, the Councils have powers to establish, construct or manage primary schools, dispensaries, markets, cattle pounds, ferries, fisheries, roads, road transport and waterways in the respective autonomous districts. The Councils also have powers to assess, levy and collect within the autonomous districts, 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 for the maintenance of schools, dispensaries or roads as listed in paragraph 8 of the Sixth Schedule.

1.2 Rules for management of the District Fund

The Sixth Schedule provides for the constitution of a District Fund for each autonomous district to which shall be credit-

ed all moneys received by the Council in the course of administration of the district in accordance with the provisions of the Constitution. In terms of the provisions of paragraph 7(2) of the Schedule, rules are to be framed by the Governor for the management of the District Fund, and for the procedure to be followed in respect of payment of money into the said Fund, the withdrawal of moneys therefrom, the custody of money therein and any other matter connected with or ancillary to these matters. These rules had not been finalised so far (September 1997). Meanwhile, the United Khasi and Jaintia Hills District Council Fund Rules, 1952 (which had been framed by the erstwhile United Khasi and Jaintia Hills District Council for management of the District Fund) are being followed by the Council.

1.3 Maintenance of accounts

In pursuance of paragraph 7(3) of the Sixth Schedule to the Constitution of India, the form in which the accounts of the District Councils are to be maintained was prescribed by the Comptroller and Auditor General of India with the approval of the President in April 1977 and communicated to the Khasi Hills District Council in June 1977. The Annual Accounts (in the prescribed form) for the years 1992-93 to 1995-96 were submitted to Audit by the Council between August 1996 and April 1997.

The results of test-check of the annual accounts of the Council for the years 1992-93 to 1995-96 are given in the succeeding paragraphs.

SECTION II

2.1 Receipts and expenditure

2.1.1 According to the Annual Accounts furnished by the Council, the receipts and expenditure of the Council for the years 1992-93 to 1995-96 and the resultant revenue surplus/deficit were as follows :-

Receipts		1992-93	1993-94	1994-95	1995-96
					(Rupees in
					PART I
(1)	**Revenue Receipts**				
i)	Taxes on Income and expenditure	33.82	14.79	12.33	136.15
ii)	Land Revenue	0.68	0.53	1.47	2.35
iii)	Taxes on Vehicles	35.93	43.16	43.45	33.44
iv)	Other General Economic Services	0.47	5.80	10.49	20.72
v)	Forest	209.61	165.73	66.76	147.92
vi)	Mines and Minerals	32.77	8.28	48.54	128.92
vii)	Grants-in-aid from State Government	188.48	150.64	90.02	146.38
viii)	Other heads of accounts	0.68	0.68	0.81	0.75
Total	**Revenue Receipts**	**502.44**	**389.61**	**274.37**	**616.63**
	Revenue deficit	...	7.50	174.08	...
(2)	**Capital**	...	...	...	...
(3)	**Debt**	...	...	...	...
(4)	**Loans and Advances**				
	Recoveries of loans and advances	2.85	3.38	3.37	4.02
	Total of Part I District Fund	**505.29**	**392.99**	**277.74**	**620.65**

Disbursements lakh)		1992-93	1993-94	1994-95	1995-96
DISTRICT FUND					
(1)	**Revenue Expenditure**				
i)	District Council and Executive Members	24.30	25.95	24.99	31.28
ii)	Administration of Justice	18.50	20.12	22.42	25.73
iii)	Land Revenue	6.63	7.56	8.13	9.67
iv)	Secretariat General Services	114.60	121.95	146.03	170.44
v)	Public Works	27.63	35.65	37.27	46.01
vi)	Pension and other retirement benefits	10.87	15.53	19.05	21.60
vii)	Education	5.41	5.32	5.33	7.18
viii)	Social Security and Welfare	30.94	19.17	5.38	5.06
ix)	Minor Irrigation	5.24	1.08	...	...
x)	Forest	63.03	68.00	77.12	79.82
xi)	Roads and Bridges	84.75	76.08	102.51	83.52
xii)	Other heads of accounts	1.99	0.70	0.22	0.67
Total	**Revenue Expenditure**	**393.89**	**397.11**	**448.45**	**480.98**
	Revenue surplus	108.55	...	...	135.65
(2)	**Capital**	...	...	...	...
(3)	**Debt**	...	...	...	...
(4)	**Loans and Advances**				
	Disbursement of loans and advances	3.00	3.14	3.67	3.80
	Total of Part I District Fund	**396.89**	**400.25**	**452.12**	**484.78**

Receipts	1992-93	1993-94	1994-95	1995-96
				(Rupees in
				PART II
(i) Deposit not bearing interest-Security Deposit	0.94	1.48	0.82	0.88
(ii) Civil Advances - Departmental advances	13.22	13.83	17.46	10.35
Total of Part II Deposit Fund	**14.16**	**15.31**	**18.28**	**11.23**
Total Receipts (I+II)	**519.45**	**408.30**	**296.02**	**631.88**
Opening balances	422.50	531.31	524.92	351.06
Grand Total	**941.95**	**939.61**	**820.94**	**982.94**

Disbursements lakh)	1992-93	1993-94	1994-95	1995-96
DEPOSIT FUND				
(i) Deposit not bearing interest-Security Deposit	0.53	0.61	0.30	0.44
(ii) Civil Advances - Departmental advances	13.22	13.83	17.46	10.35
Total of Part II Deposit Fund	**13.75**	**14.44**	**17.76**	**10.79**
Total Disbursements (I+II)	**410.64**	**414.69**	**469.88**	**495.57**
Closing balances	531.31	524.92	351.06	487.37
Grand Total	**941.95**	**939.61**	**820.94**	**982.94**

2.1.2 Large variation of receipts and expenditure under different heads of account between the current year and the previous year have been noticed. A few significant cases with reasons are given in Appendix I.

2.1.3 Transactions relating to payment of LIC premium and recovery thereof were accounted for in Statement 4 of annual accounts for the years 1992-93 to 1995-96 under the head "Loans and Advances - Amount paid and recovery affected in connection with LIC premium, etc". The list of Major and Minor Heads of Accounts of the Council, however, did not provide for accounting such transactions in the accounts of the Council. The Council stated (March 1998) that initially the LIC premium was financed by it which was recovered from the pay bills of concerned policy holders. Since the payments of premium were made by the Council in advance on behalf of the policy holders, the transactions pertaining to the same should have been accounted for under the head "Loans and advances - Other Advances ".

2.1.4 Council's share on mines and minerals amounting to Rs. 60.48 lakh for the year 1993-94 was diverted by the State Government and placed under the disposal of the Deputy Commissioner, East Khasi Hills for conducting election of the Council. The amount so diverted was, however, not accounted for in the annual account of the Council for the year 1993-94 resulting in understatement of receipts by Rs. 60.48 lakh.

2.2 Personal Ledger Account

Test-check (April-May 1997) of records relating to the Personal Ledger Account (PLA) revealed the following :-

(i) Closing balances shown in the Annual Accounts for the years 1992-93 to 1995-96 were different from those shown in the PLA maintained by the Treasury. The details are

given below :-

Year	Balances as per Annual Accounts	Balances as per PLA	Difference More (+) Less (-)
	(Rupees in crore)		
1992-93	5.31	5.26	(-) 0.05
1993-94	5.25	5.46	(+) 0.21
1994-95	3.51	3.66	(+) 0.15
1995-96	4.87	5.02	(+) 0.15
			(+) 0.46

Though the Council stated in May 1997 that the discrepancies were under reconciliation, these were yet to be reconciled (March 1998).

It was further noticed that lease amount of Rs. 0.51 lakh, remitted into Treasury in November 1992 and accounted for in the Annual Accounts for the year 1992-93, was not exhibited in the PLA. This resulted in understatement of PLA balance of the Council for the year 1992-93 by Rs. 0.51 lakh. However, at the instance of audit, the amount was credited into PLA in August 1997.

The Council stated (May 1997) that the discrepancies were under reconciliation. Further development was awaited (September 1997).

SECTION III

3.1 Execution of work

3.1.1 Avoidable extra expenditure

The Executive Committee of the Council decided, in March 1991, with the approval of the State Government, to construct a hostel building for its members at Shillong. The original estimated cost of the building (estimate prepared on the basis of Public Works Departments' Schedule of Rates (SOR) for 1985-86 with 40 **per cent** increase thereon) was Rs. 63.39 lakh (Civil works: Rs. 48.84 lakh; Other works : Rs. 14.55 lakh). Though the PWD SOR was revised in 1991-92, the rates as per that SOR were not taken into consideration while framing revised estimate for the work in June 1995, reasons for which had not been furnished. The revised estimated cost (based on SOR 1985-86) was Rs. 91.73 lakh (Civil works :Rs. 68.55 lakh; Other works : Rs. 23.18 lakh). The estimates were not got technically sanctioned due to non-availability of technical wing, but got approved by the Chief Engineer, P.W.D. (Buildings), Meghalaya as per State Government's instructions.

During 1990-91 to 1995-96, grants-in-aid totalling Rs. 62.27 lakh were released by the State Government for the purpose, as detailed below :-

Year	Grants-in-aid released (Rupees in lakh)
1990-91	18.00
1991-92	18.00
1992-93	9.77
1993-94	6.50
1994-95	7.50
1995-96	2.50
	62.27

The construction work of the building was taken up by the Council in three phases, the phase-wise estimated cost of which was as under :-

	Civil works	Other works	Total
		(Rupees in lakh)	
Original -			
First phase	15.94	5.10	21.04
Second and third phases	32.90 48.84	9.45 14.55	42.35 63.39
Revised -			
First phase	24.49	8.27	32.76
Second and third phases	44.06 68.55	14.91 23.18	52.97 91.73

Though the permission for construction of the building was granted by the Shillong Municipality in November 1992, the first phase of the work, i.e., construction of the ground floor, estimated to cost Rs. 15.94 lakh (civil works) was awarded (January 1992), after inviting tender, to a contractor at par with the cost of Rs. 16 lakh provided in the tender notice. The stipulated time for completion of the work was 6 months from the date of issue of work order. Though the time for completion of the work was extended by the Council up to July 1993, 90 **per cent** of the work was completed by the contractor by July 1993 and the balance work could not be completed due to non-completion of the remaining two phases of the building. Till January 1995, the Council paid Rs. 23.87 lakh to the contractor which exceeded the original estimated provision by Rs. 7.93 lakh. The ground for extension of time was, as stated (September 1997) by the Council , to be due to (i) delays in

removal of electric lines near the site by the Meghalaya State Electricity Board (removed in June 1992) and grant of permission for construction by the Shillong Municipality (permission granted in November 1992) and (ii) increase in volume of works due to poor soil condition for foundation work. External factors attributable to the delay are not tenable in view of the fact that these could have been foreseen and settled by the Council before allotment of the work. Reasons as to why the volume of works was increased due to poor soil condition in spite of soil testing and determination of safe bearing capacity (May 1991) before awarding the work (January 1992) had not been furnished.

Instead of inviting tenders for the remaining two phases of the work, it was decided in meeting held in November 1993 by the Chief Executive Member and the Civil Engineer of the Council with the contractor to allot the civil works of these phases to the same contractor at a negotiated rate of 65 **per cent** above the SOR for 1985-86 on the ground of avoiding further price escalation for remaining works of the first phase. While only 10 **per cent** of the first phase of the work remained to be completed, acceptance of a higher rate for the entire two phases of the work estimated to cost Rs. 32. 90 lakh (original) on the ground of price escalation on a mere 10 **per cent** of the first phase (value as per original estimate being Rs. 1.59 lakh), instead of ascertaining the competitive rate by inviting tender was not justified. Though the rate of 65 **per cent** above the SOR was agreed to by the contractor the works were awarded to him in July 1995 at 80 **per cent** above the SOR for 1985-86 with the stipulation to complete the works within 18 months from the date of issue of work order. Reasons for allowing 15 **per cent** increase over the negotiated rate were

attributed by the Council (September 1997) to escalation on Cement and Steel and delay on the part of the Chief Engineer, Public Works Department (Buildings), Meghalaya in according approval to the revised estimate. Reply is not tenable in view of the fact that as per decision taken by the Council in the meeting held in November 1993, revision of the negotiated rate was not to be allowed under any circumstances. The works, however, remained incomplete (October 1997) even after expiry of 10 months of the stipulated date of completion (December 1996). Till October 1997, payments for Rs. 21.26 lakh were made to the contractor on eight Running Account Bills.

Thus, taking up the execution of works in phased manner in spite of availability of funds and delay in completion of the first phase of the work resulted in avoidable extra expenditure of Rs. 6.07 lakh (a); besides the committed extra liability for Rs. 7.08 lakh (b) over the estimated cost of the remaining works. Moreover, had these works been allotted at least at the negotiated rate of 65 **per cent** above the SOR, the extra expenditure and the committed liability could have been reduced by Rs. 2.28 lakh(c) and Rs. 2.65 lakh(d) respectively.

The matter was referred to the Council in October 1997, who stated (March 1998) that besides the reasons stated earlier, factors like non-availability of cement from a local manufacturer and abnormal law and order situation in Shillong for more

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(a) Amount paid at enhanced rate : Rs. 21.26 lakh less Pro-rata value of work taking into account the original estimated cost : $\frac{\text{Rs. 15.19 lakh (Rs. 21.26 lakh x 100)}}{140}$ = Rs. 6.07 lakh

b) 40 **per cent** of the balance estimated cost of Rs. 17.71 lakh (Rs. 32.90 lakh - Rs. 15.19 lakh)

c) 15 **per cent** (80 **per cent** - 65 **per cent**) of Rs. 15.19 lakh.

d) 15 **per cent** of Rs. 17.71 lakh

than 6 months from October 1992 also led to delay in completion of the work. As regards non-allotment of work initially at 40 **per cent** above the SOR for 1985-86, the Council stated (March 1998) that at the time of awarding the work in January 1992 only 28 **per cent** of (Rs.18 lakh) of estimated cost of the building was released by the State Government and that no work could perhaps be awarded without knowing the position of fund likely to be available in near future. Reply is not tenable in view of the fact that out of the total amount of Rs. 62.27 lakh so far released by the State Government for the entire work, 58 **per cent** amounting to Rs. 36 lakh was released till grant of permission for construction by the Shillong Municipality (November 1992). Since the decision for construction of the building was approved by the State Government and funds were also being released by them, the Council could have awarded the entire work initially at the available rate for the first phase (40 **per cent** above the SOR 1985-86) after obtaining permission from the Shillong Municipality and avoided the extra expenditure and committed liability of Rs. 6.07 lakh and Rs. 7.08 lakh respectively.

3.2 Revenue receipts

3.2.1 Loss on settlement of the right for collection of royalty on forest produce

The right for collection of forest royalty at forest revenue check stations under the Council are settled by the Council either by inviting tenders or through negotiations. As per existing procedure, 50 **per cent** of the total lease amount is required to be deposited by the lessee in advance and the balance in two equal installments.

During the period from 1992-93 to 1995-96, the rights for collection of royalties on forest produce at revenue check

station of Shillong forest range were settled with a lessee for each of the financial years, without inviting any tender. According to the agreements executed with the lessee, he was to pay a fixed lease amount as provided in the agreements. Estimated quantities of forest produce that would pass through the station were, however, not indicated in the agreements. Basis on which the lease amounts were assessed by the Council, without ascertaining competitive rates through call of tender, was not made available to Audit.

Test-check (April-May 1997) of records revealed that during the lease period (1992-93 to 1995-96) 9.24 lakh cubic metres (cu.m) timber of different species passed through the station, the royalty value of which was Rs. 498.82 lakh against the lease amount of Rs. 340 lakh provided in the agreement. This resulted in loss of Rs. 158.82 lakh, as detailed below :-

Year	Lease amount provided in the agreement	Quantity of timber which passed through the station (a)	Value of timber which passed through the station (a)	Loss of revenue
	(Rupees in lakh)	(cu.m)	(Rupees in lakh)	
1992-93	100.00	2,03,525.14	103.48	3.48
1993-94	80.00	2,06,167.54	112.19	32.19
1994-95	80.00	2,23,090.87	123.15	43.15
1995-96	80.00	2,91,347.23	160.00	80.00
	340.00	9,24,130.78	498.82	158.82

Further, on the request of the lessee, the lease amount for the year 1995-96 provided in the agreement (Rs. 80 lakh) was reduced (March 1995) to Rs. 62 lakh by the Council on the ground that the lessee sustained loss during the year 1994-95 due to imposition (August 1994) of ban on export of timber

(a) Details in Appendix II

and other forest produce by the State Government to maintain ecology and protect environment which led to total stoppage of movement of timber due to two and half months strike by the timber merchants. The reduction of the lease amount was not justified in view of the fact that during 1994-95, 2,23,090.87 cu.m of timber valued at Rs. 123 lakh had passed through the station. Out of the total lease amount of Rs. 322 lakh (excluding Rs. 18 lakh reduced by the Council), Rs. 304.50 lakh was deposited by the lessee into Council's fund and the balance of Rs. 17.50 lakh was also exempted from payment by the Council, reasons for which were not furnished. Thus, due to reduction of the lease amount and allowing further exemptions the Council sustained a further loss of Rs. 35.50 lakh; besides extending undue financial aid to the lessee to that extent.

The matter was referred to the Council in October 1997, who stated (March 1998) that according to Section 11 of the Khasi - Jaintia Hills Autonomous District (Management and Control of Forests) Act, 1958, all timber or forest produce removed from Private Forests and Law-Ri Sumar shall be liable to payment of half the full rates prescribed and hence, the value of timber passed through the check station was Rs. 273.90 lakh which was much below the lease amount (Rs. 304.50 lakh) deposited by the lessee. Reply is not tenable in view of the fact that the value of timber (Rs. 498.82 lakh) had been worked out by the Audit in accordance with Section 11 of the Act, 1958, i.e., at half of the prescribed full rate.

3.3 Other points

3.3.1 Outstanding Inspection Reports

Audit observations on financial irregularities and defects in the maintenance of accounts noticed during local audit and not settled on the spot are communicated to the heads of the offices and to the next higher authorities through the Audit Inspection Reports.

At the end of 1995-96, 9 Inspection Reports relating to the Council issued between 1972 and 1996 still contained 35 unsettled paragraphs.

V. Sword.

(SWORD VASHUM)
Accountant General (Audit)
Meghalaya, Arunachal Pradesh
and Mizoram

Shillong
The 23 JUN 1998

Countersigned

V. K. Shunglu.

(V.K. SHUNGLU)
Comptroller and Auditor General of India

New Delhi
The 30 JUN 1998

APPENDICES

APPEN

(Reference : Paragraph

Details showing significant cases of variations of receipts and

Serial number	Head of Account	Year Amount	Year Amount
1	2	3	4
		(Amount in lakh of rupees)	
		I. Receipts	
1.	Taxes on Income and Expenditure	1992-93 33.82	1993-94 14.79
2.	- do -	1994-95 12.83	1995-96 136.15
3.	Land Revenue	1994-95 1.47	1995-96 2.35
4.	Taxes on Vehicles	1994-95 43.45	1995-96 33.44

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expenditure between the current year and previous year

Variation Increase (+) Decrease (-) and Percentage of variation in brackets	Reasons for variation
(5)	(6)
-19.03 (56)	Council's share of Professional Taxes pertaining to the years 1992-93 to 1994-95 (Rs. 108.98 lakhs) was released by the State Government during 1995-96.
+123.32 (961)	Hence, the variation.
+0.88 (60)	Increase in revenue receipts was stated (September 1997) to be due to enhancement of registration fee on major and minor industries by the Council during 1995-96.
-10.01 (23)	The Council stated (September 1997) that Council's share of taxes on vehicles for the years 1993-94 and 1994-95 was released by the State Government during 1994-95 and 1995-96 respectively and accounted for during the respective year of receipt. Reasons for shortfall in receipt of share for the year 1994-95 had not been furnished.

Serial number	Head of Account	Year Amount	Year Amount
1	2	3	4
		(Amount in lakh of rupees)	
		I. Receipts	
5.	Other General Economic Services	1992-93 0.47	1993-94 5.80
6.	- do -	1993-94 5.80	1994-95 10.49
7.	- do -	1994-95 10.49	1995-96 20.72
8.	Forest	1993-94 165.73	1994-95 66.76
9.	- do -	1994-95 66.76	1995-96 147.92
10.	Mines and Minerals	1993-94 8.28	1994-95 48.54

Variation Increase (+) Decrease (-) and Percentage of variation in brackets	Reasons for variation
(5)	(6)
+ 5.33 (1134)	Increase in revenue receipts was stated (September 1997) to be due to opening of new toll gates during 1993-94.
+4.69 (81)	
+ 10.23 (98)	The Council stated (March 1998) that the toll gates were leased out for the years 1994-95 and 1995-96 at a time and the lessee deposited Rs. 10 lakh during 1994-95 and the balance Rs. 20 lakh during 1995-96. Hence, the variation.
-98.97 (60)	Shortfall in revenue receipts was stated (September 1997) to be due to deposit of lease money (Rs. 47.50 lakh) pertaining to the year 1994-95 in advance during 1993-94.
+ 81.16 (122)	Increase in revenue receipts was stated (September 1997) to be due to deposit of lease money pertaining to the year 1994-95 (Rs. 20 lakh) during 1995-96. Reasons for the balance amount of Rs. 61.16 lakh had not been furnished.
+ 40.26 (486)	Reasons for variation had not been furnished (September 1997).

Serial number	Head of Account	Year Amount	Year Amount
1	2	3	4
	(Amount in lakh of rupees)		
	I. Receipts		
11.	Mines and Minerals	1994-95 48.54	1995-96 128.92
12.	Grants-in-aid from State Government	1993-94 150.64	1994-95 90.02
13.	- do -	1994-95 90.02	1995-96 146.38
	I. Expenditure		
1.	District Council and Executive Member	1994-95 24.99	1995-96 31.28
2.	Public Works	1992-93 27.63	1993-94 35.65
3.	- do -	1994-95 37.27	1995-96 46.01
4.	Pension and other retirement benefits	1992-93 10.87	1993-94 15.53

Variation Increase (+) Decrease (-) and Percentage of variation in brackets	Reasons for variation
(5)	(6)
+80.38 (166)	Increase in revenue receipts was stated (September 1997) to be due to release of Council's share on mines and minerals pertaining to the year 1994-95 (Rs. 36.40 lakh) by the State Government during 1995-96. Reasons for the balance amount of Rs. 43.98 lakh had not been furnished.
-60.62 (40)	Shortfall was stated (September 1997) to be due to less release of fund by the State Government.
+56.36 (63)	Reasons for variation had not been furnished (September 1997).
+6.29 (25)	Increase in expenditure was stated (July 1997) to be due to revision of pay and allowances of the Executive Members
+8.02 (29) +8.74 (23)	Increase in expenditure was stated (July 1997) to be partly due to grant of increment and dearness allowance at enhanced rate to the staff of the Council.
+4.66 (43)	Increase in expenditure was stated (July 1997) to be due to retirement of more staff and grant of dearness allowance to retired staff at enhanced rate.

Serial number	Head of Account	Year Amount	Year Amount
1	2	3	4
		(Amount in lakh of rupees) **I. Expenditure**	
5.	Education	1994-95 5.33	1995-96 7.18
6.	Social Security and Welfare	1992-93 30.94	1993-94 19.17
7.	- do -	1993-94 19.17	1994-95 5.38
8.	Minor Irrigation	1992-93 5.24	1993-94 1.08
9.	- do -	1993-94 1.08	1994-95 Nil
10.	Roads and Bridges	1993-94 76.08	1994-95 102.51

Variation Increase (+) Decrease (-) and Percentage of variation in brackets	Reasons for variation
(5)	(6)
+1.85 (35)	Increase in expenditure was stated (July 1997) to be due to release of more assistance to primary schools situated in rural areas.
-11.77 (38)	Decrease in expenditure was stated (July 1997) to be due to taking up of less number of social welfare schemes.
-13.79 (72)	
-4.16 (79)	Reasons for variation had not been furnished (September 1997).
-1.08 (100)	Nil expenditure during 1994-95 was stated (September 1997) to be due to non-release of funds by the State Government.
+26.43 (35)	Increase in expenditure was stated (September 1997) to be due to construction of roads and bridges during 1994-95 on the basis of urgency of the works. The Council further stated (March 1998) that grants-in aid are received by it for implementation of schemes and the same are classified under revenue receipts. Consequently, expenditure incurred out of such grants are classified as revenue expenditure.

APPEN
(Reference : Paragraph
Details showing the quantity and revenue/check station of Shillong
to 19

Particulars of timber	Rate per cubic meter (cu.m) (a)	1992-93 Quantity	1992-93 Amount	1993-94 Quantity	1993-94 Amount
	Rs. P.	(incu.m)	(inrupees)	(incu.m)	(inrupees)
Sal	87.75	20.52	1,800	...	...
Pine	59.08	1,31,603.47	77,75,133	1,58,670.03	93,74,225
Class-I	87.75	2,295.96	2,01,470	3,327.80	2,92,014
Class-II	59.08	1,577.42	93,193	3,954.90	2,33,655
Class-III	44.45	18,606.68	8,27,066	9,379.40	4,16,914
Class-IV	29.55	47,488.58	14,03,287	29,338.97	8,66,966
Class-V	23.63	1,932.51	45,665	1,496.44	35,360
		2,03,525.14	**103,47,614**	**2,06,167.54**	**1,12,19,134**

(a) Taking into account half oh the prescribed full rate.

DIX II
3.2; page 14)
value of timber passed through the forest range during the years 1992-93 95-96

1994-95		1995-96	
Quantity	**Amount**	**Quantity**	**Amount**
(in cu.m)	**(in rupees)**	**(in cu.m)**	**(in rupees)**
10.36	909	50.75	4,453
1,84,727.71	1,09,13,713	2,31,091.32	1,36,52,875
704.06	61,781	1599.47	1,40,353
4,419.26	2,61,089	11,204.24	6,61,946
6,435.79	2,86,070	11,076.24	4,923,38
26,698.42	7,88,938	31,797.39	9,39,612
95.27	2,251	4,527.82	1,06,992
2,23,090.87	**1,23,14,751**	**2,91,347.23**	**1,59,98,569**