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



**FOR THE YEAR ENDED
31 MARCH 2006**

**KARBI ANGLONG AUTONOMOUS
COUNCIL
DIPHU, ASSAM**



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Preface

This Report has been prepared for submission to the Governor under paragraph 7(4) of the Sixth Schedule to the Constitution of India. It contains results of audit of the annual accounts as well as selected financial transactions of the Karbi Anglong Autonomous Council (KAAC), Diphu, Assam, pertaining to 2005-06.

While audit of transactions for 2005-06 was conducted during January-March 2007 based on the request made by KAAC, the audit of annual accounts for 2005-06 was undertaken during May-August 2010 on receipt of the same. We have also conducted a limited re-examination of eight selected departments (January-March 2012) under the administrative control of KAAC executing entrusted functions.

The Report contains three sections, of which the first section deals with the constitution of the Council, the rules for the management of the District Fund and maintenance of accounts by the Council. The remaining two sections include audit comments on the Council's financial position and various irregularities in transactions relating to the year 2005-06.



OVERVIEW

This Report contains three sections. Section-I deals with the constitution of the Council, rules for the management of District Fund and relevant constitutional provisions on maintenance of accounts. Section-II contains ten paragraphs arising out of audit of annual accounts of the Council for 2005-06 while Section- III of the Report details the audit findings in thirteen paragraphs pertaining to transaction audit relating to discharge of inherent functions as well as entrusted or transferred functions of the Council. The main observations are detailed below:

Comments on Accounts

- KAAC met its revenue deficit of ₹8.66 crore by diversion of funds advanced by the State Government for discharging entrusted functions.
(Paragraph 2.1.2)
- Capital expenditure was overstated by ₹14.39 lakh with consequential understatement of revenue expenditure to that extent due to incorrect booking of revenue expenditure as capital expenditure.
(Paragraph 2.2.2)
- KAAC diverted ₹ 4.60 crore from one major head of account to another without obtaining approval of State Government.
(Paragraph 2.3.3)
- KAAC did not reconcile the discrepancies of closing balances appearing in three different sets of records. viz., treasury records, cashbook and annual accounts, despite these having been pointed out in successive Audit Reports.
(Paragraph 2.4)

Audit findings on transaction audit of inherent functions

- KAAC incurred extra expenditure of ₹ 0.46 crore on irregular engagement of temporary teachers against leave vacancies.

(Paragraph 3.2.1)

Audit findings on transaction audit of entrusted functions

- Construction of a bridge, which remained incomplete for more than four and half years from the targeted date of completion resulted in unproductive expenditure of ₹ 91.45 lakh.

(Paragraph 4.1)

- Ineffective financial management and absence of internal control mechanism led to misappropriation of ₹ 18.45 lakh.

(Paragraph 4.2)

Section-I

1.1 Introduction

The Karbi Anglong District Council in Assam was set up on 23 June 1952 under the provisions of Article 244(2) read with the Sixth Schedule to the Constitution of India. In terms of Memorandum of understanding (April 1995) amongst State, Central Government and representatives of the district, the Council was renamed Karbi Anglong Autonomous Council (KAAC).

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 Sixth Schedule, mainly in respect of allotment, occupation, use of land, management of forests (other than reserve 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 including, Public Health and Sanitation and inheritance of property. Paragraph 6(1) of the Sixth Schedule empowers the Councils 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 the 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 the maintenance of schools, dispensaries or roads as listed in

paragraph 8 of the Sixth Schedule. The above functions are called inherent functions in common parlance.

In addition, under paragraph 6(2) of the Sixth Schedule, *ibid*, the State Government entrusted additional functions (called entrusted functions) to KAAC in relation to agriculture, animal husbandry, cottage industries, soil conservation, social welfare, fisheries, forests *etc.*, since June 1970 (further revised in November 1979, November 1992 and December 1996). According to the terms of the latest entrustment, the State Government is to make funds available to KAAC in advance so that the latter can finance the expenditure relating to entrusted functions. KAAC is to render monthly detailed accounts against their expenditure to the Principal Accountant General (A&E), Assam for making necessary adjustments. Budget provision for these functions is to be made in the State budget, and the Council remains responsible to the State Legislature in respect of all matters relating to such funds provided for discharging the functions entrusted to it in terms of Office Memorandum (31 December 1996) of the Government of Assam.

1.2 Rules for the management of District Fund

The Sixth Schedule to the Constitution of India provides for the constitution of a District Fund for each autonomous district, to which shall be credited all moneys received by the Council in the course of administration of the District in accordance with the provisions of the Constitution. In exercise of the powers conferred under Sub-Paragraph (2) of Paragraph 7 of the Schedule (as it stood originally), the affairs of the District Councils are being regulated under the respective District Council Fund Rules. In respect of the instant District Council, these are regulated under the Karbi Anglong District Fund Rules, 1952 (called

Fund Rules) as approved by the Governor of Assam. In view of the amendment to paragraph 7(2) of the Schedule (made with effect from 2 April 1970 which provides that 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 money therefrom, the custody of money therein and any other matter connected with or ancillary to these matters), the State Government prepared draft District Fund Rules, in 1972 common to Councils that existed in Assam at that time. These draft rules were subsequently revised as the draft District Fund Rules (DFR), 1978, the Autonomous District Fund Rules, 1989, 1992 and 1995. The revised Draft DFR, 1995 were not modified/finalised due to non-amendment of the Sixth Schedule to the Constitution of India. However, the State Government constituted (October 2010) a committee to finalise the amendments and draft DFR of KAAC and North Cachar Hills Autonomous Council (NCHAC) without taking up the requirement of amendment of the Sixth Schedule to the Constitution of India. The proposed draft amendments are yet to be finalised (June 2012).

1.3 Maintenance of Accounts

In pursuance 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 was prescribed by the Comptroller and Auditor General of India with the approval of the President in April 1977. The State Government forwarded this format of accounts to the KAAC in March 1978. On the request of KAAC (February 2007), audit of transaction for 2005-06 was conducted during January-March 2007 though, annual accounts for 2005-06 was not prepared. Annual accounts for 2005-06 prepared in the

prescribed format was submitted to audit in March 2010. Audit of annual accounts was taken up during May-August 2010 which was followed up with a limited re-examination of selected entrusted or transferred sector departments in January-March 2012.

Results of test check of annual accounts of KAAC for 2005-06 are included in the succeeding paragraphs.

Section-II

2.1 Receipts and Disbursement

2.1.1 Receipts and Expenditure

As per the Annual Accounts, the receipts and expenditure of the Council for the year 2005-06 and the resultant revenue and capital deficits were as shown in Table-1.

Table- 1

(₹ in lakh)

Part-I District Fund		
A - Revenue Receipt and Expenditure		
Revenue Receipts		Revenue Expenditure
2005-06		2005-06
(1)	(2)	(3)
349.00	Taxes on Income and Expenditure	
6.28	Land Revenue	320.97
1.98	Stamps and Registration	0.10
72.70	Taxes on Vehicle	-
-	Public Health Sanitation and Water Supply	-
0.07	Other Administrative Services	-
-	Education	3611.67
-	Agriculture	4.05
18.49	Fisheries	0.82
370.30	Forests	356.47
23.59	Mines and Minerals	-
6.09	Roads and Bridges	18.12
-	Miscellaneous receipts	-
-	District Council Secretariat	40.17
-	Executive Members	20.89
-	Administration of Justice	9.02
-	Secretariat Central Services	204.46
-	Pension and other Retirement Benefits	109.57
-	Art and Culture	30.47
-	Urban Development	0.27
-	Information and Publicity	1.42
-	Minor Irrigation	20.00
-	Roads and Transport Services	25.32
0.03	Stationery and Printing	168.66

(1)	(2)	(3)
0.68	Public Works	472.22
93.70	Other General Economic Services	33.06
3639.57	Grants in Aid from State Government	—
4,582.48	Total –A: Revenue Receipts and Expenditure	5,447.73
865.25	Revenue Deficit	
B	Capital Receipts and Disbursements	
—	Capital account	45.00
—	Debt	—
—	Loans and Advances	—
1.57	Recoveries of Loans and Advances	—
	Disbursement of Loans and Advances	—
1.57	Total-B: Capital Receipts and Disbursements	45.00
43.43	Deficit under Capital and Loans and Advances	—
4,584.05	Total Receipts and Payments under Part-I District Fund	5,492.73
5,492.73	Total Part –I District Fund	5,492.73
	PART-II Deposit Fund	
	Receipts and Disbursement under entrusted functions of the State Government	—
26,017.90	Funds Received from the State Government	—
—	Expenditure incurred out of Deposit Fund	22,543.34
—	Surplus/Savings on Deposit Fund	3,474.56
26,017.90	Total of Part-II Deposit Fund	26,017.90
30,601.95	Total Receipts and Disbursement under Part I & II	28,036.07
	Opening Balance/ Closing Balance	
66.92	Cash	74.56
(-) 6,019.10	Treasury PLA	(-) 3,460.86
24,649.77	Grand Total	24,649.77

Source: Annual Accounts

2.1.2 Revenue Deficit

Revenue Receipts (including Grants-in-Aid from the State Government) of the KAAC for 2005-06 pertaining to the functions as specified in the Sixth Schedule to the Constitution were ₹45.82 crore. Against this, KAAC spent ₹54.48 crore resulting in revenue deficit of ₹8.66 crore. The excess expenditure was met during the year by irregular diversion of funds from the deposit funds provided by the State Government for discharging entrusted functions despite this being pointed out in previous Audit Reports. This irregular diversion was bound to adversely affect the outcome of the allotments made by Government as earmarked in the state budget for different specific programmes/ functions. Such irregularity is needed to be avoided.

2.1.3 Receipts and Expenditure compared with the actuals of previous year

Decrease in receipts and increase in expenditure under different heads of account during 2005-06 as compared to previous year (2004-05) were noticed. A few such instances are given in Table-2:

Table-2
A-Receipts

Sl. No.	Heads of Accounts (Receipts)	Actual Receipts in 2004-05	Actual Receipts in 2005-06	Decrease in receipt	Percentage of variation
		(₹ in lakh)			
1.	Land Revenue	9.51	6.28	3.23	34
2.	Mines and Minerals	28.64	23.59	5.05	18

B-Expenditure

Sl. No.	Heads of Account	Expenditure in 2004-05	Expenditure in 2005-06	Increase in expenditure	Percentage of variation
	(Expenditure)				
	(₹ in lakh)				
1.	Administration of Justice	6.83	9.02	2.19	32
2.	Land Revenue	309.27	320.97	11.70	4
3.	Stationery and Printing	136.21	168.66	32.45	24
4.	Pubic Works	310.45	472.22	161.77	52
5.	Roads and Bridges	-	18.12	18.12	100
6.	Art and Culture	27.44	30.47	3.03	11
7.	Information and Publicity	0.51	1.42	0.91	178
8.	Other General Economic Services	23.43	33.06	9.63	41

Source: Annual Accounts

Reasons for decrease in revenue receipts ranging from 18 to 34 *per cent* and increase in expenditure from 4 to 178 *per cent* with reference to the previous year as depicted in the above cases, though called for, had not been intimated by KAAC (June 2012). The system of estimation of receipts and planning expenditure needs to be critically reviewed so as to infuse an element of professionalism in the exercise.

2.1.4 Receipts and expenditure compared to budget provisions

Revenue Receipts (excluding Grants-in-Aid of ₹ 36.40 crore) during 2005-06 were ₹ 9.42 crore against the estimated amount of ₹ 29.26 crore (overall shortfall of 68 *per cent*). Significant shortfall ranging from 13 to 100 *per cent* was noticed under 14 heads of account as shown in Table-3:

Table-3

Sl. No.	Heads of Account	Revenue Collection		Shortfall	Percentage of shortfall
		Estimated amount as per Budget	Actual Receipts as per Annual Accounts		
		(₹ in lakh)			
1.	Taxes on Income and Expenditure	400.00	349.00	51.00	13
2.	Land Revenue	262.00	6.28	255.72	98
3.	Stamps and Registration	60.00	1.98	58.02	97
4.	Taxes on Vehicle	150.00	72.70	77.30	52
5.	Interest Receipts	20.00	-	20.00	100
6.	Stationery and Printing	56.00	0.03	55.97	99
7.	Public Works	85.00	0.68	84.32	99
8.	Other Administrative Services	16.00	0.07	15.93	99
9.	Education	0.10	-	0.10	100
10.	Public Health Sanitation and Water Supply	20.00	-	20.00	100
11.	Other General Economic Services	280.00	93.70	186.30	67
12.	Forests	885.00	370.30	514.70	58
13.	Mines and Minerals	507.00	23.59	483.41	95
14.	Roads and Transport	185.00	-	185.00	100

Source: Annual Accounts and Budget document.

Reasons for shortfall had not been intimated by KAAC (June 2012) though called for. Shortfall in collection of revenue against estimated provision as shown above indicated the need for putting in place a rationalized approach towards resource mobilization.

(i) Abnormal excess receipt over the estimated budget under two heads of account was also noticed as shown below:

Table-4

Sl. No.	Heads of Accounts	Revenue Collection		Excess	Percentage of excess
		Estimated amount as per Budget	Actual Receipts as per Annual Accounts 2005-06		
		(₹in lakh)			
1.	Fisheries	2.00	18.49	16.49	825
2.	Roads and Bridges	1.00	6.09	5.09	509

Source: Annual accounts and Budget document.

Wide variation between estimated provision and actual receipts as shown above indicated unrealistic estimation in the budget, reason for which was not on record.

(ii) Significant excess expenditure of above 8 *per cent* occurred during 2005-06 over budget provision under two heads of account as shown in Table-5:

Table-5

Sl. No.	Heads of Account	Budget Provision	Actual expenditure as per Annual Accounts 2005-06	Excess	Percentage of excess
(₹ in lakh)					
1.	Public Works	413.55	472.22	58.67	14
2.	Capital Outlay on Road Transport Services	35.00	45.00	10.00	29
3.	Printing and Stationery	155.95	168.66	12.71	8

Source: Annual accounts and Budget document.

Reasons for shortfall in revenue receipts and excess expenditure over the budget provisions had not been intimated by KAAC (June 2012) though called for. This indicated that the budget estimates were not prepared on a realistic basis.

Comments on Accounts

2.2 Part-I District Fund

2.2.1 Understatement of receipts

Revenue of ₹ 25.60 lakh realized by way of passengers' fare and hire charges of buses by the Transport Department of KAAC was not accounted for in the annual accounts (Statement 5). This resulted in understatement of receipts to that extent.

2.2.2 Overstatement of capital expenditure

Capital expenditure of ₹45.00 lakh as exhibited in the Annual Accounts under the Head "Capital Outlay on Road Transport Services", included ₹14.39 lakh incurred on revenue expenditure for purchase of tyres and tubes, spare

parts and carrying charges etc. This resulted in overstatement of capital expenditure by ₹14.39 lakh.

2.3 Part-II Deposit Fund

2.3.1 Non-reconciliation of receipts

Annual accounts for 2005-06 exhibited ₹260.18 crore as receipts from State Government during the year in respect of entrusted functions, under Part-II Deposit Fund. However, the statement showing the major head-wise fund received, furnished during audit (June 2011) showed receipts of ₹ 243.37 crore (Plan: ₹ 129.37 crore and Non-plan: ₹114.00 crore) as detailed in *Appendix-I*.

Details of fund received as depicted in Part-II Deposit Fund, were not disclosed major head-wise in the form of statement/schedule to annual accounts. Consequently, discrepancy of ₹16.81 crore could not be correlated and reconciled and the correct position of receipts was not ascertainable.

2.3.2 Non-reconciliation of disbursement

Annual accounts for 2005-06 exhibited ₹225.43 crore as amount disbursed towards discharging of entrusted functions by KAAC under Part-II Deposit Fund. However, statement showing major head-wise funds disbursed furnished during audit (June 2011), showed ₹ 232.31 crore (Plan: ₹ 124.87 crore and Non-plan: ₹ 107.44 crore) as detailed in *Appendix-I*.

Details of fund disbursed to line departments (as depicted in Part-II Deposit Fund) were not disclosed major head-wise in the form of statement/schedule to annual accounts. Consequently, discrepancy of ₹ 6.88 crore could not be correlated and reconciled.

2.3.3

Diversion of funds

According to the terms of entrustment of functions as envisaged in OM issued on 31 December 1996, KAAC is empowered to re-appropriate funds within the same major head of accounts, while approval of State Government is required for re-appropriation of funds between two major heads of account.

Scrutiny revealed that despite being pointed out in earlier Audit Reports, the Council incurred an expenditure of ₹4.60 crore in excess of the funds released from the State budget by diversion from other heads of accounts as shown in Table-6 below:

Table -6

(₹ in lakh)

Sl. No.	Heads of Account	Plan/ Non- Plan	Fund Released	Expenditure Incurred	Excess
1.	Forest	Non-plan	374.93	393.01	18.08
2.	Legal Metrology	Non-plan	14.67	14.91	0.24
3.	A.H. & Vety.	Non-plan	403.35	405.70	2.35
4.	Diary Development	Non-plan	45.70	45.72	0.02
5.	Museum	Plan	9.65	9.96	0.31
6.	Public Library	Plan	9.00	9.09	0.09
7.	Fisheries	Non-plan	76.45	76.46	0.01
8.	FFDA (CSS)	Plan	11.00	11.25	0.25
9.	Forests (P/L Account-2004-05)	Plan	-	100.00	100.00
10.	ICDS (P/L Account-2004-05)	Plan	-	61.32	61.32
11.	P&RD(NSAP) (P/L Account- 2004-05)	Plan	-	101.00	101.00
12.	PWD (PMGY)	Plan	-	71.00	71.00
13.	Urban Development(P/L Account- 2004-05)	Plan	-	19.00	19.00
14.	PHE (PMAP)	Plan	-	86.79	86.79
Total			944.75	1405.21	460.46

Source: Information furnished by the Council.

KAAC stated (February 2011) that the excess expenditure (Sl.No-1 to 8 of the above table) was due to shortfall of fund for salary/wages and due to clearance of previous year's liability (Sl.No-9 to 14 of the above table).

The reply is not acceptable as such diversions are not permissible in terms of modalities of entrustment. Moreover, the diverted funds were not used for the purpose for which those were released. Thus compliance with terms of entrustment was not ensured.

2.4 Personal Ledger Account

KAAC maintained a Personal Ledger Account (PLA) with the Diphu Treasury, into which all receipts on account of inherent functions as well as entrusted functions were credited and from which withdrawals for all expenditure on both the functions were made (debited). However, Annual Accounts for the year 2005-06 depicted a *minus* closing balance of ₹ 34.61 crore as on 31 March 2006 against pass book balance of PLA of ₹ 3.76 crore maintained by the treasury. Besides, Cash Book (PLA) maintained by KAAC showed a closing balance of ₹ 15.06 crore at the end of the year 2005-06 as shown in Table-7 below. Reasons for the discrepancies between the treasury records and the other two sets of records were not explained during audit (August 2010).

Table-7

(₹ in crore)

Opening Balance (OB) & Closing Balance (CB)	As per Treasury Records	As per PLA Cash Book	As per Annual Accounts 2005-06
Opening balance as on 01/04/2005	3.08	3.08 ¹	(-) 60.19
Closing balance as on 31/03/2006	3.76	15.06	(-)34.61

Source: Information furnished by the Council

Such discrepancies had been persisting since 1985-86, and were yet to be reconciled by KAAC despite this having been pointed out in earlier Audit Reports.

KAAC stated (April 2011) that necessary steps have been initiated in this respect, but progress made, if any, has, however, not been intimated (June 2012).

¹ Closing balance of ₹2.65 crore as on 31 March 2005 was shown as opening balance of ₹3.08 crore as on 1 April 2005 without any reconciliation with treasury record.

Section-III

3 Irregularities in transactions relating to discharge of inherent functions

3.1 Non-realization of revenue

In November 1990, KAAC entered into an agreement with M/s Hindustan Paper Corporation Limited (HPC) for extraction of bamboo for 20 years. As per the terms and conditions of the agreement, a maximum of two lakh MTG (metric ton green) bamboo were to be allotted to HPC for extraction in a year. If HPC failed to extract the allotted quantity, KAAC had the liberty to dispose of such unextracted bamboo. The firm was also to bear compensation for unlifted bamboo after cutting if any, at the rate assessed by the Forest officials of KAAC. No other penal clause was included in the agreement, reasons for which were not on record.

Scrutiny of the records revealed that, KAAC allotted 1.60 lakh MTG bamboo during 2005-06 to be extracted by the firm on payment of royalty at the rate of ₹150 per MTG. HPC did not cut or extract any bamboo during 2005-06 for reasons neither available on records of KAAC nor stated, though asked for (August 2011). KAAC also did not dispose of the allotted bamboo during the year. However, KAAC terminated the agreement in August 2006 for exploring the possibility of outsourcing bamboo extraction through other agencies and sought approval of the Ministry of Environment and Forest (GOI). But no record of further action, if any, taken by KAAC was made available. During the exit meeting, it was stated (August 2010) that these bamboo lost their economic value and allotment for extraction of bamboo restarted from 2008-09 only.

Thus, due to non inclusion of an effective penal clause in the agreement, non extraction of the allotted bamboo by the firm and inaction on the part of KAAC to dispose of the unextracted bamboo in time, revenue to the tune of ₹2.40² crore remained unrealized during the year.

3.2 Revenue expenditure

3.2.1 Extra expenditure due to irregular engagement of temporary teachers against leave vacancies

As per the existing norms prescribed for primary schools of Karbi Anglong District, teacher-pupil ratio was to be maintained at 1:40.

Test check of the records of the Education Department of KAAC revealed that during the academic session of 2005-06, KAAC deployed 2961 teachers in 1413 Primary Schools of urban/semi-urban areas under 11 blocks against requirement of 2845 teachers as per the norms. This resulted in employment of 116 teachers in excess of norms as shown Table-8 below:

Table-8

Sl. No.	Name of Block	No. of primary schools	Enrolment of students	No. of teachers entertained	Total number of teachers required as per norms (1:40)	Excess/ Less teachers entertained
1	2	3	4	5	6	7
1.	Howraghat	173	13828	454	346	(+) 108
2.	Lumbajong	148	13350	361	334	(+) 27
3.	Lungsomapi	115	8742	226	219	(+) 7
4.	Samelangso	121	8482	277	212	(+) 65
5.	Chinthong	139	8364	224	209	(+)15

² 1.60 lakh x ₹ 150 = ₹ 2.40 crore

1	2	3	4	5	6	7
6.	Bokajan	164	13146	393	329	(+) 64
7.	Rongmongre	82	4798	125	120	(+) 5
8	Amri	89	6199	138	155	(-)17
9.	Rongkhang	246	25495	521	637	(-)116
10.	Socheng	46	3947	60	99	(-) 39
11.	Nilip	90	7383	182	185	(-) 3
Total		1413	113734	2961	2845	116

Source: Information furnished by KAAC

Also, while KAAC engaged 116 excess teachers in 1413 schools during 2005-06, it appointed 12 to 124 teachers on an average on temporary basis against leave vacancies/suspensions etc., in schools located in KAAC area during the corresponding period for which an expenditure of ₹45.77 lakh was incurred.

Had KAAC utilized the services of 116 excess teachers in 1413 schools against leave vacancies, it could have avoided extra expenditure of ₹ 45.78 lakh (*Appendix-II*) incurred during 2005-06 alone on pay and allowances of the temporary teachers appointed against leave vacancies. KAAC admitted the fact but remedial/corrective action taken, if any, was not intimated (June 2012).

3.3 Other points

3.3.1 Deposit of revenue into Council Fund without authority

Though the modalities of entrustment did not spell out whether revenue realized by line departments would form part of district fund of KAAC, it was noticed during audit that an amount of ₹ 44.22 lakh being sale proceeds, house rent and other revenue receipts *etc.*, was deposited to PLA of KAAC as per decision of the Executive Committee of

the Council. The matter needs to be consented to by the State Government.

In reply (February 2011) the KAAC stated that the matter of granting a suitable amount annually as administrative charges for defraying administrative expenditure related to entrusted departments has been referred to the State Government. As KAAC received no administrative charges, the Executive Committee decided to keep the above revenue realized by line departments in the District Fund of KAAC instead of depositing into the Consolidated Fund of the State. However, it was assured that the matter would again be taken up with the Government in view of audit observation. No further development has been intimated (June 2012) by KAAC.

3.3.2 Irregular utilization of departmental receipts towards departmental expenditure

According to Rule 18 of the Karbi Anglong District Fund Rules, 1952, all moneys received by KAAC shall be remitted into the treasury promptly and shall on no account be appropriated towards the Council's expenditure. Rule 17 of the said Fund Rules further provides that all receipts due to the Council collected by any employee of KAAC authorized to collect such receipts, should be deposited with cashier, who shall enter them in the cash book of the Council.

Test check of the records of the Transport Department of KAAC and scrutiny of information furnished to audit revealed that during the year 2005-06, KAAC collected revenue of ₹ 25.60 lakh as proceeds of passenger fare, hire

charges of buses etc. under Road Transport Services. Out of this, KAAC spent ₹ 22.34 lakh towards departmental expenditure for purchase of tyres, tubes, spare parts and carrying charges during the year 2005-06, without obtaining approval from the competent authority. Reasons for non compliance of rules were not stated, though called for in audit.

3.3.3 Non adjustment/non recovery of advance

Internal control is an integral process that is effected by an entity's management and personnel and is designed to provide reasonable assurance that every operation is executed in an orderly, ethical, economical and effective manner to safeguard resources against loss.

During the course of audit (August 2010) it was noticed that an amount of ₹ 1.66 lakh remained unadjusted/unrealized being the balance amount of money advanced (May 1999) to the Liaison Officer, Karbi Bhavan, Guwahati for purchase of non-judicial stamps and cost of registration fees in connection of purchase of land at Guwahati for Karbi Bhavan.

Similarly, further amount of ₹ 93.52 lakh also remained unadjusted/unrealized (August 2010) being the amount advanced (February 2000) to the same Liaison Officer for purchase of land for Karbi Bhavan at Kolkata as the deal for purchase of land was not settled with the owner. However, in September 2005 the Council lodged FIR with the Police against the Liaison Officer. The outcome of the police investigation is yet to be received (June 2012). Had

the Council put an effective internal control mechanism in place, such financial irregularities could have been averted.

3.3.4 Non-submission of utilization certificates

During 2005-06, KAAC received Plan and Non-plan grants-in-aid of ₹ 35.95 crore from the State Government for management of primary education of KAAC. Though KAAC had shown full utilization of the grants-in-aid, utilization certificate for the same had not been submitted to the State Government as of August 2010. The status of submission of the same, though called for (March 2012) was not intimated by KAAC.

3.3.5 Non-production of records

The works department KAAC expended ₹26.61 lakh for different purposes (wages, TA, procurement of equipments, works etc.) between October 2005 and February 2006 but the vouchers and Actual Payee Receipts (APRs) in support of the expenditure were not furnished to audit, though called for (March 2007 and August 2010). Thus, the expenditure of ₹26.61 lakh remained unverified.

In August 2011 KAAC was asked to state reason and assure availability of APR and vouchers. In reply KAAC stated (October 2011) that vouchers and APRs were furnished to audit. As authenticated copies were not appended along with reply, the same is needed to be produced for verification to substantiate the bonafides of expenditure.

3.3.6 Non-accountal of fund

KAAC issued cheques amounting to ₹24.89 lakh to the Drawing and Disbursing (DDOs) of different inherent departments (*Appendix-III*) which were not accounted for in the cash book of the respective DDOs. However, supporting vouchers for ₹1.76 lakh against cheques for ₹54,067.00 (Ch.No.522/52196 dated 17 March 2006) and ₹1,21,555.00 (Ch No. 528/52714 dated 23 March 2006) were produced to audit. But the position of receipt of cheques for the remaining amount of ₹ 23.13 lakh and corresponding disbursement could not be shown to audit. Thus the expenditure of ₹ 23.13 lakh could not be vouchsafed in Audit.

In reply KAAC stated (October 2011) that related payments were made on account of Serial Number 3 to 10 of Appendix-III, Mouzadar Commission, purchase of service stamp, staff salary and arrear bills, travelling expenses, repairing of VIP vehicles *etc.*, and entered in the Cash Book (period not stated).

However, copies of APRs and vouchers were not appended along with reply, the same is needed to be produced and verified to substantiate the bonafides of expenditure.

4 Irregularities in transactions relating to discharge of entrusted functions

Public Works Department

4.1 Unproductive expenditure

State Government accorded (March 2004) Administrative Approval (AA) of ₹1.74 crore for 'Construction of RCC Bridge No.12/3 on Bakulia Rajapathar Road with approach

and protection work' with an intention to provide better road connectivity to beneficiaries of seven villages³. Technical Sanction (TS) for the work was accorded (November 2005) by the Chief Engineer, PWD (Roads), Assam for ₹1.74 crore. The work was awarded (May 2005) to a contractor at a tendered value of ₹1.71 crore with the stipulation that the work be completed within 18 months from the date of work order i.e., before November 2006. According to clause SCC-12 of the bid document, the contractor was liable to pay compensation for delay in completion of the work. As of August 2011, an expenditure of ₹91.45 lakh was incurred on the work with physical progress of only 51 *per cent*.

Scrutiny (February 2010) of the records of the Executive Engineer, Bakulia Road Division revealed that though the work commenced on 26 May 2005, only foundation and sub-structure of the bridge were completed (February 2010) after a lapse of more than 38 months from the target date of completion. The Division stated (August 2011) that non-completion of the work was due to insincerity and poor management on the part of the contractor. The contractor had suspended the work from time to time but no action as contemplated in the bid document was taken against him till February 2011. The division was aware of the insincerity of the contractor but failed to take any action for reasons not on record. Further no action was taken to blacklist the contractor. It was only in March 2011, that the Division imposed a penalty of ₹ 7.50 lakh by invoking clause SCC-12 of the bid document after the work was

³ Molesh Basti, Magurmari, Kasomari, Rajapathar Tiniali, Phonglokpet, Mamru Ronghang and Samgaon.

withdrawn (December 2010) from the contractor. The Division also stated (August 2011) that completion of balance work through another agency is under process. Status of recovery of penalty and completion of balance work was not intimated (June 2012).

Slackness in monitoring the progress of work and extraordinary delay in invoking penal provisions of the bid document by the Division resulted in delay in completion of the work for more than four and half years from the targeted date of completion. Expenditure of ₹91.45 lakh incurred so far on the work also was therefore rendered unproductive. Besides, the intention of Government to provide better road connectivity to the beneficiaries in the region remained unachieved.

This irregularity has been pointed out vide Report of the Comptroller and Auditor General of India (Civil) for the year ended 31 March 2011 (Report No.2) Government of Assam (Paragraph 2.4.2 of the Report refers) laid before the Assam State Legislature on 30 March 2012.

Health and Family Welfare Department

4.2 Suspected Misappropriation

According to Rule 95 of Assam Financial Rules (AFR), the Head of office is personally responsible for accounting of all moneys received and disbursed and for the safe custody of cash. He should satisfy himself through periodical examination that the actual cash balance corresponds with the balance as per cash book. Further, the Head of office is required to verify day to day transactions, attest each entry that appeared in the cash book and authenticate the analysis of daily/monthly closing balance.

Rule 95 (5) of AFR provided that a bill register should be maintained in Assam Schedule-III-I Form 116 and all bills, to be assigned by the Head of office or the officer authorised on his behalf, should be entered in the bill register and put up to the officer along with the bills for attestation of the entries in the bill register while signing the bills. The actual monetary transaction should be entered in the cash book so that the balance of the cash book represents the actual cash balance.

Rule 78 of AFR further provided that every payment must be supported by a voucher setting forth full and clear particulars of the claim. Every voucher must bear a pay order signed or initialed and dated by the disbursing officer.

Similarly, all expenditure should be supported by expenditure sanction of the competent authority. In the case of fund received through cheque and transactions made through bank account, reconciliation with bank balance and actual bank balance indicated in the cash book should be done at regular intervals and a certificate to that effect recorded in the cash book.

Karbi Anglong being a Sixth Schedule Area, the bills (salaries, contingencies etc.) of Government offices are drawn through Karbi Anglong Autonomous Council (KAAC), which issues cheques to the drawing and disbursing officers (DDOs) for the gross amount of the bills including obligatory deductions etc. On receipt of cheques, the DDOs deposit the cheques into respective bank account(s) on which cheques are drawn for disbursement. In the case of salaries, net amount drawn through cheques is disbursed to the employees and obligatory deductions

like GPF/GIS/HBA *etc.*, are credited to Council accounts (by issuing separate cheques) through treasury challans.

Scrutiny (February 2012) of records of the Joint DHS, Diphu revealed that the Joint DHS did not maintain the following statutory records or did not carry out the following prescribed functions in support of expenditure incurred in his office:-

- (i) Bill Register was not maintained;
- (ii) Serial number was not recorded in vouchers alongwith chronological maintenance of vouchers in voucher guard files;
- (iii) Proof of bank reconciliation with the bank was not available;
- (iv) Physical verification of cash balance alongwith analysis of closing cash balance was not done;
- (v) Bill-wise analysis of closing balance in cash book was not carried out showing bank balance and cash balance separately.

The Joint DHS, Diphu suspected some irregularities by the cashier in depositing money realised from the gross amount of the salaries of staff of the office from September 2004 to June 2005 towards GPF/GIS/HBA *etc.*, into the treasury and intimated (19 July 2005) the matter to Secretary, Health and Family Welfare, KAAC to initiate a thorough enquiry and lodged (30 August 2005) an FIR in Diphu police station. The aggrieved staff after formal enquiry about non-deposit of GPF *etc.*, had also filed (29 August 2005) an FIR on the ground that deductions towards GPF/GIS/HBA *etc.*, made from their salaries since

September 2004 were not deposited in their individual account and might have been misappropriated.

In the absence of cash analysis and non-exhibition of closing balance showing bank and cash balance separately, bank reconciliation statement and also non-maintenance of statutory records mentioned above, audit could not work out the actual amount not deposited into Council account through the treasury on account of GPF/GIS/HBA *etc.* Sr. Finance and Accounts Officer of KAAC conducted an enquiry and submitted (December 2009) verification report to the Council. According to the report, ₹18.45 lakh was unaccounted in the new cash book (No.40).

The previous Cash book (No. 39) was seized by State police on 30 August 2005. Transactions recorded in the Cash book were upto 19 July 2005 with a closing balance of ₹29.20 lakh and as per report of verification of cash book and bank statement of December 2009, no transaction occurred from 20 July 2005 to 31 July 2005. Due to seizure of cash book No. 39, Joint DHS opened a new Cash book (No.40) on 1 August 2005 by engaging another cashier showing opening balance of ₹10.75 lakh available in the bank account without approval of higher authorities. As the Cash book No. 39 was seized on 30 August 2005, the new Cash book was opened after that date, entering transactions from 1 August 2005 with retrospective effect. The difference between the closing balance (₹29.20 lakh) of old Cash book (No. 39) and opening balance (₹10.75 lakh) of new Cash book (No. 40) of ₹18.45 lakh was shown as

misappropriated. There was nothing on record to show that the Joint DHS had initiated any action against the defaulting cashier for this irregularity.

Audit scrutiny revealed that ₹18.19 lakh was deposited into treasury on four different dates⁴ between October 2006 and June 2009 without any evidence of having actual recovery from the erstwhile cashier. The deposit of money was done from the available undisbursed cash balance of the office. In the absence of physical verification of cash balance and analysis of undisbursed cash, actual bills in respect of which payments remained outstanding due to deposit of ₹18.19 lakh could not be ascertained in audit. On the basis of these deposits, the FIR against the delinquent cashier was withdrawn (January 2009) and his suspension⁵ was vacated disregarding the fact that deposits were made from undisbursed cash and not after recovery from the concerned cashier.

Scrutiny further revealed that as per cash book entry of 29 January 2010 in the receipt side, ₹12.88 lakh was shown to have been received from erstwhile cashier being recovery from the misappropriated amount of ₹18.45 lakh. The counterfoil of receipt issued for this recovery was, however, not available nor such receipt book used by the Joint. DHS. The amount (₹12.88 lakh) was disbursed to three suppliers on the same day for payment of outstanding

4

Date	Amount
26/10/2006	3,18,678
21/07/2007	7,22,209
02/01/2009	3,79,575
05/06/2009	3,98,689
Total:	18,19,151

⁵ Suspended in September 2005.

diet and medicine bills. Despite requisition and pursuance, the Joint. DHS did not furnish any evidence such as voucher, sanction order, supply order, delivery challan, stock register *etc.*, in support of receipt and utilisation of medicines/diet *etc.* Thus, both receipt and expenditure of ₹12.88 lakh entered in the cash book of 29 January 2010 appeared to be fictitious as these were not supported by valid documents.

Joint. DHS, Diphu did not follow statutory provisions of Financial Rules in maintaining cash book leading to lack of internal control in financial management and suspected misappropriation of ₹18.45 lakh. Besides, attempts were made apparently to partially cover up the misappropriation by entering fictitious figures collected through non-existent 'receipt books' and payment of corresponding amounts without supporting vouchers.

4.3 Unfruitful and wasteful expenditure

(a) Dichloro-Diphenyl-Trichloroethane (DDT) is being used in the National Vector Borne Disease Control Programme (NVBDCP) for control of vectors of malaria, kala-zar and dengue *etc.* Expert Committee of World Health Organisation had recommended that DDT may be used only for Indoor Residual Spray (IRS) twice a year.

According to norms two round DDT spray is to be done in a calendar year for complete eradication of malaria. First round of spray is done for temporary protection from malaria parasite and second round spray completely eradicates the malaria parasites. In case second round spray is not done, malaria parasites would spread even after spraying of first round of spraying DDT.

Scrutiny (January–February 2012) of records of the Joint. DHS, Diphu revealed that only first round of DDT spray

was done during calendar year 2005 (April to August 2005) covering eleven Primary Health Centres (PHCs) in Karbi Anglong district by incurring expenditure of ₹ 69.50 lakh (DDT ₹ 58.82 lakh plus wages ₹ 10.68 lakh). It was stated by the District Malaria Officer (DMO) that though second round of DDT spray was required but it could not be done for non-allotment of spraying squads by Government. The reply of DMO is not tenable as he had not taken any steps for obtaining fund and approval for engagement of spraying squads from Council/Government for second round spray in 2005 though DDT was available in stock.

Thus, failure to take up second round of DDT spraying not only rendered expenditure of ₹ 69.50 lakh incurred for first round spray largely unfruitful but also defeated the objectives of the operation/scheme.

(b) Wasteful expenditure

It was further observed that DMO, Diphu received 158.90 MT DDT between January 2006 and May 2007 for spraying of DDT during 2007. Out of the received quantity, 27.900 MT DDT received (August 2006) from Bihar State Warehousing Corporation had a short life span upto December 2006.

Out of total 178.798 MT DDT (balance stock 19.898 MT + total received during 2007-158.900 MT), the DMO issued 126.900 MT to various peripherals between August 2006 and June 2007 for spraying during 2007. According to spraying Report for 2007, first round of spraying was completed between February and May 2007 while the second round was completed between May and August 2007 covering eleven PHCs in Karbi Anglong district. As the spraying activities commenced (February 2007) after the expiry (December 2006) of life span of DDT (27.90

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MT), it is evident that either the expired materials were used for spraying or these expired DDT were still lying in the stock. Since the expired DDT (27.90 MT) would not yield the desired result, the cost thereof amounting to ₹ 30.07 lakh (27.90 MT X ₹ 1,07,791 per MT) became wasteful.

The Joint. DHS accepted the fact and stated that the DDT could not be used in time due to acceptance of DDT of short life span of potency.

Thus, accepting DDT of short span of potency by DMO had resulted in wasteful expenditure of ₹ 30.07 lakh.

FOREST DEPARTMENT

4.4 Loss of Government revenue – ₹22.35 lakh

Scrutiny of records of the Divisional Forest Officer (DFO), Karbi Anglong West Division, Diphu revealed that 784.929 *cum* of wind fallen/ seized timber, valued at ₹ 22.35 lakh, had deteriorated completely. As per report of the assessment committee, timber was exposed to sun and rain for a prolonged period leading to damage by white ants and the timber had completely decayed into the soil.

Thus, laxity on the part of the department towards preservation of the timber and lack of monitoring and concentrated effort towards early disposal led to KAAC sustaining an avoidable loss of revenue of ₹ 22.35 lakh.

4.5 Instances where adjustment vouchers could not be verified in Audit

Scrutiny of cash book, cash accounts, adjustment vouchers revealed that Divisional Forest Officer, East Division Karbi Anglong (DFOE) made forest advances amounting to ₹87.65 lakh to four⁶ out of seven Ranges under the Division during 2005-06. Of this, ₹29.38 lakh was in turn advanced by Ranges to eight⁷ Beats. Similarly, Divisional Forest Officer, West Division Karbi Anglong (DFOW) made forest advances amounting to ₹56.07 lakh to three⁸ out of five Ranges under the Division. Of this, ₹17.68 lakh was in turn advanced by Ranges to five⁹ Beats. In addition DFOE and DFOW also made forest advances directly to the above eight and five Beats with identical amount totaling ₹29.38 lakh and ₹17.68 lakh respectively to whom forest advances of same amounts were made by their respective Ranges. Cross checking of the records maintained by the Beats revealed that the amount of forest advances made by the Ranges were accounted for and adjusted with supporting vouchers. However, records of adjustment with supporting vouchers against the amount (₹ 47.06 lakh) advanced by Divisional Officers directly to thirteen Beats though shown as adjusted in the Monthly account submitted to KAAC, were not produced to audit either by the Divisions or by the Beats, though called for. In the absence of adjustment vouchers, veracity of expenditure made out of above forest advances of ₹ 47.06

⁶ Central Range, North East Range, North West Range and Western Range

⁷ Bogijan, Bokulia, Borjuri, Deopani, Hyanthal, Lahorijan, Patrodise and Puuloni

⁸ Central Range, Eastern Range, and Western Range

⁹ Arboritum, Kangerbasti, Langcholi, Dhasiri and Lahorijan

lakh and adjustment thereof could not be ascertained in audit. This needs to be investigated by KAAC further in order to obviate the possibilities of any misappropriation or possible embezzlement of KAAC funds.



(K.P. Anand)
Accountant General

Guwahati
The

Countersigned



(Vinod Rai)
Comptroller and Auditor General of India

New Delhi
The

26 OCT 2012

Appendix-I
(Reference: Paragraphs No. 2.3.1&2.3.2)

**Financial Statement of Karbi Anglong Autonomous Council for the
year 2005-06**

(₹ in lakhs)

Sl. No	Head of Account	Plan			Non Plan		
		Budget Allocation	Fund Received	Fund Disbursed	Budget Allocation	Fund Received	Fund Disbursed
1	2	3	4	5	6	7	8
1	2401 Crops Husb	562.00	562.00	511.63	560.30	539.78	520.63
2	2415 Agri @	13.00	13.00	6.50	5.25	5.25	2.62
3	2435 Agri (Mktg)	40.00	40.00	34.17	39.25	36.70	33.16
4	2402 Soil Cons	441.00	440.50	400.22	508.00	472.85	462.00
5	2406 Forest	627.90	646.00	517.85	202.12	374.93	393.01
6	3475 Legal Metrology	7.00	7.00	5.50	16.20	14.67	14.91
7	2235 SW	104.00	104.00	91.07	55.44	41.01	38.32
8	2235 ICDS (CSS)	428.00	416.00	407.75	-	-	-
9	2236 S W (SNP) Nutri	-	-	-	11.40	10.55	1.70
10	2711 W Resource	-	-	-	91.90	91.90	90.05
11	4711W Resource (one time assist)	300.00	300.00	300.00	-	-	-
12	4711 W Resource	215.00	215.00	201.50	-	-	-
13	2202 Edn (Ele)	564.50	563.00	524.59	1560.07	1430.50	1429.29
14	2202 Edn (Sec)	695.00	692.55	646.82	1937.50	1915.47	1910.22
15	2403 A H & Vety	300.00	300.00	265.30	401.77	403.35	405.70
16	2404 Diary Dev	70.00	70.00	60.21	45.00	45.70	45.72
17	2039 State Excise	-	-	-	49.91	48.00	41.98

1	2	3	4	5	6	7	8
18	2225 SW SES	-	-	-	49.44	27.40	14.50
19	2210 Medi &P&H	351.75	362.43	354.59	891.55	878.26	876.89
20	2235 ICDS (Medl)	12.00	12.00	11.59	-	-	-
21	2211 FW	409.47	409.47	403.16	10.88	10.28	10.03
22	2217 Urban Dev	103.00	98.00	97.20	33.84	33.84	25.45
23	2215 WSS Medl	-	-	-	19.79	18.70	18.59
24	2220 Info & Public Relation	20.60	20.60	16.43	49.42	48.85	41.83
25	2408 Food & Civil Supply	-	-	-	85.19	83.02	77.96
26	2029 Land Revenue	88.00	88.00	66.13	38.08	38.08	34.06
27	2851 Handloom & Textile	53.40	53.20	50.08	137.94	127.75	118.30
28	2851 Sericulture	122.00	122.00	111.94	188.10	186.71	170.96
29	2851 Industry	69.00	69.00	60.27	66.34	66.34	55.80
30	4851 Industry	16.00	16.00	8.78	-	-	-
31	6851 Industry	5.00	5.00	5.00	-	-	-
32	2202 Higher Edn	120.00	119.00	115.47	213.31	212.27	204.13
33	2202 Adult Edn	35.00	34.00	29.70	47.02	46.52	46.42
34	2515 P&RD	408.00	223.00	207.59	440.48	311.68	297.63
35	2215 P H E	982.00	902.00	898.45	682.27	660.67	575.81
36	2215 PHE (ARP)	250.00	110.00	110.00	-	-	-
37	4702 Irrigation	449.50	449.50	441.76	-	-	-
38	4701 M&M irrigation	45.00	45.00	40.78	-	-	-
39	4702 AIBP irrigation	1850.17	1850.17	1850.17	-	-	-
40	4705 CAD irrigation	25.00	25.00	25.00	-	-	-

1	2	3	4	5	6	7	8
41	4702 NABARD irrigation	68.49	68.49	68.49	-	-	-
42	4552 NLCPR	-	500.00	500	-	-	-
43	2702 MI irrigation	-	-	-	291.03	286.38	284.47
44	2701MI irrigation	-	-	-	171.43	181.46	181.34
45	5054 Roads & Bridge	1468.60	1449.60	1273.17	-	-	-
46	4202 Ele Edn	30.00	30.00	27.75	-	-	-
47	4202 Sec Edn	30.00	30.00	27.75	-	-	-
48	4204 Higher Edn	30.00	30.00	27.75	-	-	-
49	4059 Constn (PWD)	35.00	35.00	34.34	-	-	-
50	3045 Roads and Bridgs	140.00	440.00	199.23	2305.1	2273.10	1899.89
51	2059 Public Work	-	-	-	95.28	92.12	80.97
52	2216 Housing	-	-	-	68.00	67.20	34.24
53	3452 Housing	6.00	6.00	3.39	11.28	12.20	7.78
54	5452 CO Tourism	101.00	101.00	93.37	-	-	-
55	2204 Sports & Youth Welfare	16.00	16.00	14.00	27.93	27.15	26.24
56	4552 NLCPRE Sports	-	175.00	175.00	-	-	-
57	2205 Archeology	6.00	5.00	4.80	-	-	-
58	2205 Museum	9.65	9.65	9.96	8.58	4.84	4.18
59	2205 Public Library	10.05	9.00	9.09	7.86	7.26	7.27

1	2	3	4	5	6	7	8
60	2205 Cultural Library	10.50	10.00	6.45	9.44	8.44	3.46
61	2405 Fisheries	101.80	97.90	92.73	76.92	76.45	76.46
62	2405 FEDA (CSS)	13.00	11.00	11.25	-	-	-
63	2425 Co- operation	47.00	32.00	30.20	189.33	182.16	180.06
64	2225 WDPSCA		200.00	200.00	-	-	-
65	2225 UDP	200.00	175.00	175.00	-	-	-
66	2202 Prr Education (Midday Meal)	-	-	63.07	-	-	-
67	2406 Forest (PL a/c-2004- 05)	-	-	100.00	-	-	-
68	2235 ICDS (PL A/c 2004-05)	-	-	61.32	-	-	-
69	2515 P&RD (NSAP) (PL A/c 2004-05)	-	-	101.00	-	-	-
70	4210 PWD (PMGY)	-	-	71.00	-	-	-
71	2408 F&CS (Randhan Jyoti)	-	20.52	20.52	-	-	-
72	2217 Urban Dev (PL A/c 2004-05)	-	-	19.00	-	-	-
73	2225 Article 275	-	103.47	103.47	-	-	-
74	2215 PHE (PMAP)	-	-	86.79	-	-	-
	Total	12105.38	12937.05	12487.09	11699.94	11399.79	10744.03

Source: Information furnished by the Council

Summary

(₹ in lakh)

	Budget Provision	Fund received	Disbursement
Plan	12,105.38	12,937.05	12,487.09
Non plan	11,699.94	11,399.79	10,744.03
Total	23,805.32	24,336.84	23,231.12

Appendix- II
(Reference : Paragraph 3.2.1)

Month	Nos. of teachers appointed temporarily against leave vacancies during the month	Total pay and allowances paid (₹)
April 2005	15	84,150.00
May 2005	15	84,150.00
June 2005	122	6,84,420.00
July 2005	119	6,67,590.00
August 2005	118	6,61,980.00
September 2005	124	6,95,640.00
October 2005	124	6,95,640.00
November 2005	123	6,90,030.00
December 2005	16	89,760.00
January 2006	14	78,540.00
February 2006	12	67,320.00
March 2006	14	78,540.00
Total	816	45,77,760.00

Source: Information furnished by the Council

Appendix- III
(Ref. Paragraph 3.3.6)

Sl No.	Cheque No. & Date	Amount (in ₹)	Name of DDOs
1.	522/52196 dt.17/3/06	54,067.00	Dy. Secy, Nazarat Branch
2.	528/52714 dt. 23/3/06	1,21,555.00	-do-
3.	433/43228 dt. 10/08/05	38,408.00	Dy. Secy, Revenue Branch
4.	433/43225 dt. 9/8/05	10,000.00	Dy. Secy, Personal Branch
5.	422/42104 dt. 8/4/05	1,90,412.00	Dy. Secy, Transport Branch
6.	475/47440 dt. 6/10/05	20,070.00	-do-
7.	475/47453 dt 6/10/05	10,78,247.00	-do-
8.	519/51859 dt 18/01/06	70,248.00	-do-
9.	522/52192 dt. 10/02/06	16,803.00	-do-
10.	528/52717 dt. 28.03.06	8,89,545.00	-do-
Total		24,89,355.00	

Source: Information furnished by the Council