



REPORT OF THE
COMPTROLLER AND AUDITOR GENERAL
OF INDIA



FOR THE YEAR ENDED
31 MARCH 2005

BODOLAND TERRITORIAL COUNCIL
KOKRAJHAR, ASSAM



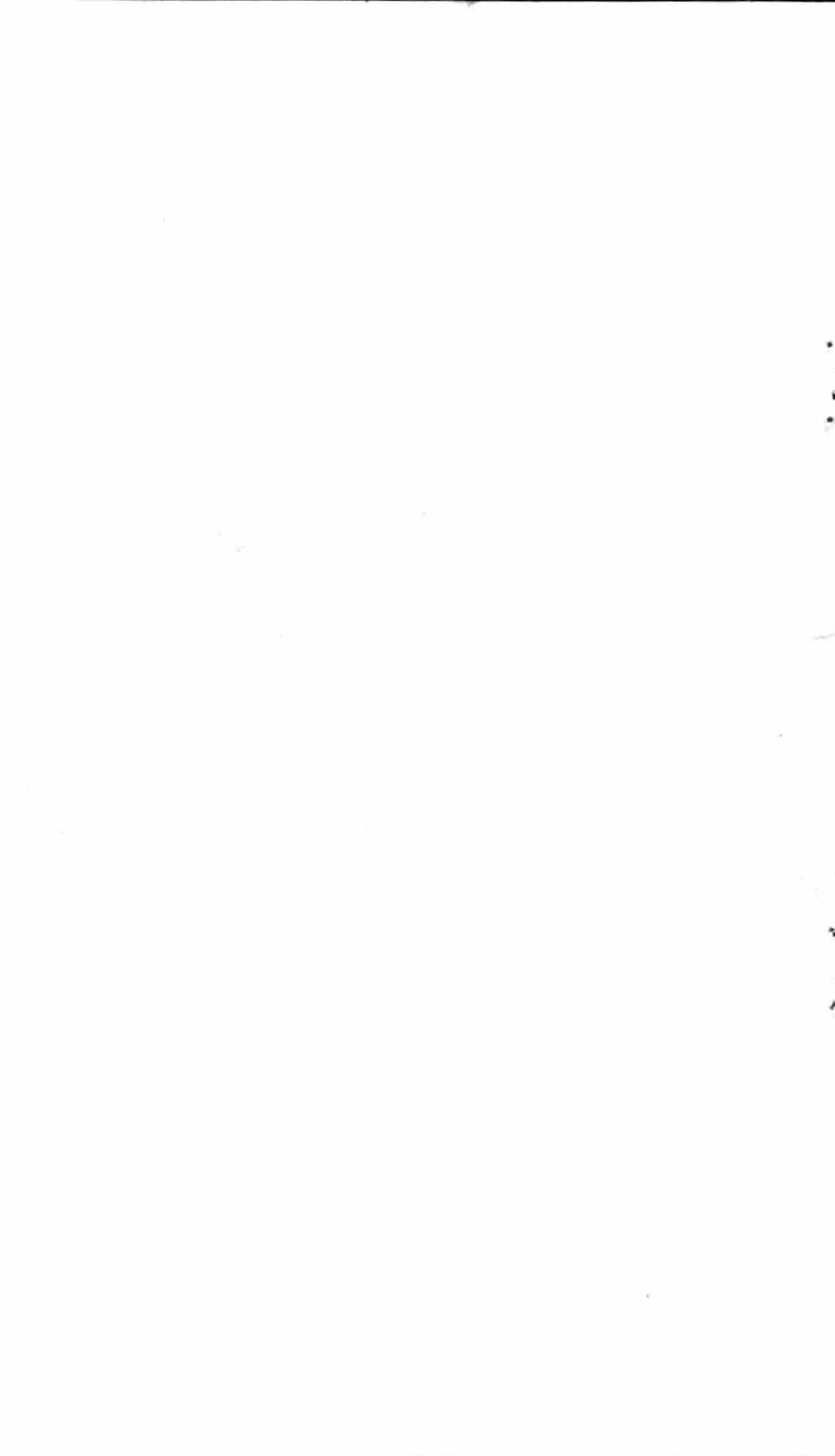
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Preface

This Report has been prepared for submission to the Governor under paragraph 7(4) of the Sixth Schedule to the Constitution of India. It relates to points arising from the audit of financial transactions on a test check basis as well as annual accounts of the Bodoland Territorial Council (BTC), Kokrajhar, Assam for 2004-05.

2. Annual accounts were furnished in April 2008 in a format which was neither approved by the President of India nor in the format approved for other Councils in the State under Sixth Schedule to the Constitution of India. BTC was requested to resubmit annual accounts in the format applicable to other Councils. Pending resubmission of accounts in the format applicable to other Councils, audit of transactions (de-linked from audit of annual accounts) was taken up during December 2009 to March 2010. Annual accounts from 2003-04 (5 December 2003 to 31 March 2004) to 2007-08 were resubmitted in the form applicable to other Councils of the State under Sixth Schedule to the Constitution of India on 16 December 2010. Audit of the Accounts for 2003-04 to 2005-06 which were yet not in the format to be got approved by competent authority, was taken up, as a special case, between 28 November 2011 and 14 February 2012.

The observations included in the Report are those which came to notice in the course of audit of transactions and annual accounts for 2004-05 conducted during the period 22 December 2009 to 29 March 2010 and from 28 November 2011 to 14 February 2012, respectively.

3. This Report contains three sections, of which the first section deals with constitution of BTC, the rules for the management of the District Fund and maintenance of accounts. The second section contains comments on audit of annual accounts and the third section contains various irregularities noticed in audit during test check of transactions relating to 2004-05.



OVERVIEW

This Report contains three sections. Section-I deals with the constitution of BTC, rules for the management of District Fund and relevant constitutional provisions on maintenance of accounts. Section-II deals with comments arising out of audit of annual accounts of BTC for 2004-05 and contains fourteen paragraphs while Section-III of the Report details the audit findings pertaining to transaction audit relating to discharge of functions of BTC and contains nine paragraphs. The main observations are summarised below:

1. Comments on accounts

The annual accounts were not prepared as per approved format as required under paragraph 7(3) of the Sixth Schedule to the Constitution of India.

(Paragraph 1.3)

Income was overstated by ₹ 39.56 crore due to incorrect booking of receipt of capital fund as income.

(Paragraph 2.1.4)

There was revenue and capital surplus of ₹ 19.04 crore and ₹ 31.50 crore, respectively, due to non utilization of fund.

(Paragraph 2.2.2)

Audit findings on transaction audit

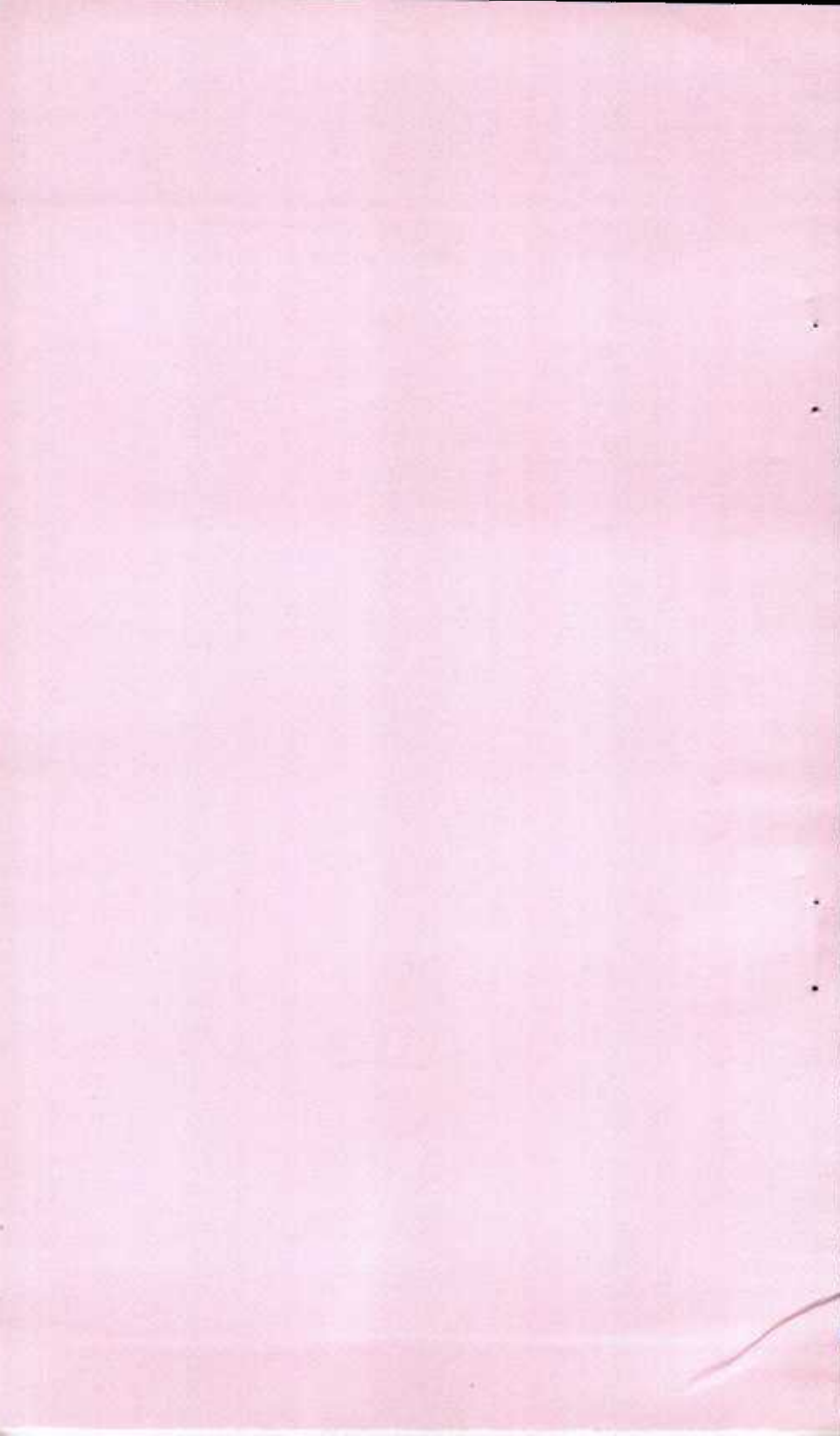
BTC did not enact required rule under the law which would have given power to BTC to retain its own revenue and deposit the same into PLA¹ as provided in the Sixth Schedule to the Constitution of India which would have enabled it to treat ₹155.98 lakh as its own revenue.

(Paragraph 3.1)

Expenditure of ₹ 3.43 crore incurred towards construction of dwelling houses under Pradhan Mantri Gramin Awas Yojna remained doubtful as there was no means to verify and ensure that the purpose of providing assistance had been achieved as records in support of actual utilization of fund could not be produced to audit.

(Paragraph 3.2.1)

¹ Personal Ledger Account



Section-I

1.1 Introduction

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

1.1.2 Bodoland Territorial Council (BTC) was set up on amendment¹ of Sixth Schedule to the Constitution of India with the inclusion of Bodoland Territorial Area District² (BTAD) comprising four districts in the state of Assam and started functioning from 5 December 2003. BTC inherited the assets and liabilities of erstwhile Bodoland Autonomous Council which had been audited under section 19 (3) of the Comptroller and Auditor General's (DPC) Act, 1971 from 1993-1994 till 2002-03 (upto 5 December 2003).

1.1.3 Under Paragraph 3B³ of the Sixth schedule, BTC was vested with additional powers to make laws with respect to 40 subjects viz., (i) agriculture, including agricultural education and research, protection against pests

¹ Sixth Schedule to the Constitution (Amendment) Act, 2003 (No 44 of 2003 2003)

² Under Part I of Table below paragraph 20 of Sixth Schedule.

³ Included vide Sixth Schedule to the Constitution (Amendment) Act, 2003 (No 44 of 2003).

and prevention of plant diseases; (ii) animal husbandry and veterinary, that is preservation, protection and improvement of stock and prevention of animal diseases, veterinary training and practice, cattle pounds; (iii) co-operation; (iv) cultural affairs; (v) education, that is primary education, higher secondary including vocational training, adult education, college education (general); (vi) fisheries; (vii) flood control for protection of village, paddy fields, markets and towns (not of technical nature); (viii) Food and civil supply; (ix) forests (other than reserved forests); (x) handloom and textile; (xi) health and family welfare, (xii) intoxicating liquors, opium and derivatives, subject to the provisions of entry 84 of List-I of the Seventh Schedule; (xiii) irrigation; (xiv) labour and employment; (xv) land and revenue; (xvi) library services (financed and controlled by the State Government); (xvii) lotteries (subject to the provisions of entry 40 of List-I of the Seventh Schedule), theatres, dramatic performances and cinemas (subject to the provisions of entry 60 of List-I of the Seventh Schedule); (xviii) markets and fairs; (xix) municipal corporation, improvement trust, district boards and other local authorities; (xx) museum and archaeology institutions controlled or financed by the State, ancient and historical monuments and records other than those declared by or under any law made by Parliament to be of national importance; (xxi) panchayat and rural development; (xxii) planning and development; (xxiii) printing and stationery; (xxiv) public health engineering; (xxv) public works department; (xxvi) publicity and public relations; (xxvii) registration of births and deaths; (xxviii) relief and rehabilitation; (xxix) sericulture; (xxx) small, cottage and rural industry subject to the provisions of entries 7 and 52 of List-I of the Seventh Schedule; (xxxii) soil conservation; (xxxiii) sports and youth welfare; (xxxiv) statistics; (xxxv) tourism; (xxxvi) transport (roads,

bridges, ferries and other means of communications not specified in List-I of the Seventh Schedule, municipal tramways, ropeways, inland waterways and traffic thereon subject to the provision of List-I and List-III of the Seventh Schedule with regard to such waterways, vehicles other than mechanically propelled vehicles); (xxxvii) tribal research institute controlled and financed by the State Government; (xxxviii) urban development-town and country planning; (xxxix) weights and measures subject to the provisions of entry 50 of List-I of the Seventh Schedule; and (xl) Welfare of plain tribes and backward classes.

1.1.4 Under paragraph 6(1) of the Sixth Schedule, the Councils have the powers to establish, construct or manage primary schools, dispensaries, markets, cattle pounds, ferries, fisheries, roads, road transport and waterways in the respective autonomous districts. BTC also has the powers to assess, levy and collect within BTAD, revenue in respect of land and buildings, taxes on professions, trades, callings and employments, animals, vehicles and boats, tolls on passengers and goods carried in ferries, and maintenance of schools, dispensaries or roads as listed in paragraph 8 of the Sixth Schedule.

1.1.5 In order to enable BTC to exercise above powers, the State Government resolved to extend the former's executive powers (31 October 2003) and delegated/entrusted functions in respect of 39 out of 40 subjects (except Relief and Rehabilitation) listed in paragraph 3B of Sixth Schedule. Accordingly administrative procedure /modalities were framed (16 October 2004) in consultation with BTC under which funds would be made available by the Government of Assam to BTC as advance for it to incur expenditure on 39 subjects, without difficulty. BTC is required to render monthly detailed accounts to Principal Accountant General (A&E) Assam for making necessary adjustments. Budget provision for these functions is to be made in the State

budget, and BTC will be responsible to the State Legislature in respect of all matters relating to such funds provided for discharging the functions transferred to it vide Office Memorandum dated 16 October 2004.

1.1.6 However, the State Government did not provide any advance to BTC during 2004-05. Funds meant for BTC were drawn by different Directorates of the Government of Assam including Welfare of Plain Tribes and Backward Classes, Agriculture, Elementary Education, Sericulture, Tourism, Panchayat and Rural Development, Chief Executive Officer (Zila Parishad), Deputy Commissioner, Kokrajhar, and were disbursed to BTC in deviation of the procedure/ modalities framed (16 October 2004). Unless adequate care is taken and the irregularity is regularised, its continuation would have the potential of distorting the expenditure figures in Appropriation Accounts (in case of reporting of any such withdrawal as final expenditure to the concerned head of account instead of booking as advance to BTC by treasury and accounting of the same expenditure in monthly accounts of BTC by way of adjustment of advance or otherwise).

1.2 Rules for the management of District Fund

Sub-para (1) of para 7 of Sixth Schedule to the Constitution of India provides for the constitution of a District/Regional Fund for each district/region, to which shall be credited all moneys received by the Council in the course of administration of the district/region in accordance with the provisions of the Constitution. Sub-para (2) of the para, *ibid*, prescribed that the Governor may make rules for the management of the District Fund, or, as the case may be, the Regional 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 moneys therein and any other matter connected with or ancillary to the matters aforesaid. The administrative procedure

/modalities framed (16 October 2004) by Government of Assam in consultation with Council provides that the Council shall ensure that existing rules, instructions, norms, guidelines *etc.*, of the Government of India and State Government, governing the implementation of schemes and other matters are followed strictly till the Council frames rules for the purpose. However, the Draft BTC Fund Rules 2005 proposed⁴ by BTC was approved by the Governor only in September 2012.

1.3 Maintenance of Accounts

In terms of paragraph 7(3) of the Sixth Schedule to the Constitution, the form in which the accounts of the District Council are to be maintained, is to be prescribed by the Comptroller and Auditor General of India (CAG). Appendix 14 of Draft BTC Fund Rule 2005, containing the format of annual accounts has been approved (April 2012) by CAG for the purpose of prescription of format of annual accounts for BTC. Prior to the approval, BTC submitted annual accounts (Balance Sheet *etc.*) for 2003-04 to 2007-08 on 2 April 2008 prepared by a firm of chartered accountants. The said account was neither approved by BTC nor prepared as per format already prescribed by CAG for other Autonomous Councils constituted in terms of Sixth Schedule of the Constitution. BTC re-submitted annual accounts (Balance Sheet *etc.*, along with financial statement in line with the format prescribed for other Councils constituted under Sixth Schedule as annexure) for 2004-05 to 2007-08 in December 2010. As a one time measure and in order to avoid delay the matter of audit further, it was decided to conduct audit of annual accounts of 2003-04 to 2007-08 prepared in unapproved format. BTC was

⁴ 21st December 2006.

separately requested to submit annual accounts from 2008-09 onwards, only in the approved format of accounts. Results of test-check of annual accounts submitted by BTC for 2004-05 are given in the succeeding paragraphs.

Section-II

2.1 Annual Accounts

2.1.1 Annual accounts comprising Balance Sheet, Income and Expenditure and Receipt & Payment account of BTC were submitted by Principal Secretary, BTC as prepared by chartered accountants, without bearing authentication from BTC in support of approval of the accounts.

After this was pointed out, BTC stated (May 2012) that the annual accounts were approved by Executive Council of BTC. Regarding authentication of accounts, BTC assured that the audit observation had been noted for future guidance.

2.1.2 Assets exhibited in the Balance sheet were not supported by 'Assets Register in 'Form GFR 40' and were not physically verified.

In reply, BTC stated (May 2012) that the observation was noted and assets register were now maintained properly. The reply is not acceptable as the deficiency was found to be still persisting as verified during audit conducted in June-July 2012, for 2006-07 and 2007-08.

2.1.3. (i) Policy on depreciation as spelt out in 'significant accounting policy' as disclosed in annual accounts, was stated (May 2012) to have not been approved by BTC.

(ii) Significant accounting policy stated that rates of depreciation as per Companies Act 1956 had been adopted whereas scrutiny revealed that rate (@3.34 per cent) for factory building was applied in the case of residential and other non residential building (@1.63 per cent). This resulted in overstatement of amount of depreciation by ₹13.73 lakh (*Appendix I*) in the "Details of Fixed Assets as on 31.03.05" of annual accounts.

(iii) Though depreciation was provided in the annual accounts, Rule 27(C) of Form of Accounts of the Union and States (basic) Rules issued by Ministry of Finance, Department of Expenditure, Controller General of Accounts, regarding creation of Depreciation or Renewals Reserve Fund was not followed leading to lack of earmarked fund for repair, renewal and replacement of assets originally created out of Capital grants by BTC.

2.1.4 In Income and Expenditure (I&E) account Transactions only of revenue nature are to be accounted while those of capital nature should not be recorded in the income and expenditure account.

Scrutiny of annual accounts for 2004-05 along with Cash Book, ledger *etc.*, revealed that BTC received capital grants of ₹39.56 crore (Prime Minister Package ₹3.00 crore and NLCPR⁵ ₹36.56 crore) and accounted the same as income in the Income and Expenditure account. This resulted in overstatement of income as well as excess of Income over Expenditure by ₹ 39.56 crore.

In reply, (May 2012), BTC requested that the comments may be ignored as Income and Expenditure Account is not required to be prepared as per approved format of accounts. The reply is not acceptable as Income and Expenditure accounts form part of annual accounts submitted for audit.

2.1.5 Total revenue and capital expenditure during 2004-05 as exhibited in Statement-I appended along with annual accounts was ₹92.00 crore (Revenue: ₹83.94 crore and Capital: ₹8.06 crore) whereas income and expenditure account exhibited the same as ₹ 69.65 crore (excluding depreciation). This needs to be reconciled.

In reply (May 2012) BTC stated to drop the comment as approved annual accounts did not include Income and

⁵ Non Lapsable Central pool of Resources.

Expenditure account. The reply is not acceptable as Income and Expenditure accounts form part of annual accounts submitted to audit.

2.2 Receipts and expenditure

2.2.1 Revenue and Capital receipts and expenditure

According to the annual accounts, revenue receipts and expenditure of BTC for 2004-05 and resultant revenue and capital surplus were as shown in Table-1:

Table-1 (*₹ in lakh*)

Part I District Fund		
(1) Receipts ⁶	(2) A Revenue Receipts and Disbursements	(3) Expenditure ⁷
83.19	Land Revenue	129.04
168.16	Other General Economic Services (Market and fair)	30.65
0.67	Fishery	116.00
-	Stationary & Printing	105.94
120.36	Forest	132.93
-	Public Works	1124.72
0	Road & Transport Services	17.00
-	Public Health, Sanitation & Water Supply	1318.77
0.99	Irrigation	0
-	Minor Irrigation	223.77
-	Flood Control	188.12
-	WPT & BC	134.25
-	Chief's Discretionary Fund	172.27
-	Agriculture	436.51
-	Education	606.24
-	Art & Culture	101.07
-	Urban Development	70.80
-	Information & Publicity	6.17
-	Social Security & Welfare	312.38
-	Relief on account of Natural Calamities and Rehabilitation	65.00
-	Soil Conservation	76.08
-	Tourism	140.92
-	Animal Husbandry & Veterinary	73.45
-	Co-operation	123.36
-	Planning & Development	5.05
-	Health & Family Welfare	324.20
-	Handloom & Textile	124.11

⁶ As per Statement 5

⁷ As per Statement 6

(1)	(2)	(3)
-	Industry	258.64
-	Labour & Employment	7.50
-	Library	25.95
-	Museum & Archaeology	0.50
-	Legal Meteorology	0.83
-	Panchayat & Rural Development	1221.44
-	Sericulture	134.75
-	Sports & Youth Welfare	44.97
-	Food & Civil Supply	3.00
-	Economics & Statistics	4.38
-	BTC establishment	532.95
6465.00 ⁸	Grants- in-Aid from State (Plan Funds)	0
566.39 ⁹	Grants- in-Aid under 11 th F.C and other grants	0
2893.41 ¹⁰	Grants from GOI/State under different schemes (through State Government)	0
10298.17	Total-A: Revenue Receipts and Expenditure	8393.71
-	Revenue deficit/Surplus	1904.46
B Capital Receipts and Disbursements		
3956.00 ¹¹	Capital account	806.29
-	Debit	-
-	Loans & Advances	-
-	Recoveries of Loans & Advances	-
-	Disbursement of Loans & advance	-
3956.00	Total-B: Capital receipts & disbursements	806.29
-	Deficit/Surplus under Capital & Loans and advances	3149.71
14254.17	Total Receipts and Payments under Part-I: District Fund	9200.00
14254.17	Total Part-I District Fund	9200.00
	Part II Deposit Fund	-
C Receipts and Disbursements under entrusted functions of the State Government		
-	Funds received from the State Government	-
-	Expenditure incurred out of the deposit fund	-
-	Deficit/Surplus on deposit fund	-
14254.17	Total Receipts and Disbursement under Part-I&II	9200.00

⁸ As per Statement-Receipt on Revenue Account during the year ended on 31.3.05

⁹ As per Statement -Receipt on Revenue Account during the year ended on 31.3.05

¹⁰ As per Statement-Receipt on Revenue Account during the year ended on 31.3.05

¹¹ As per Statement-I

1	2	3
D		
Opening balance		Closing balance
1229.50	Cash/Treasury (PLA)	6283.67
15483.67	Grand Total	15483.67

Source: Annual accounts of BTC and cash book

2.2.2 Revenue and Capital Surpluses

As per annual accounts, actual receipts for revenue and capital expenditure (including grants-in-aid from the State/Central Government) of BTC for 2004-05 pertaining to the functions as specified in the Sixth Schedule to the Constitution were ₹102.98 crore and ₹39.56 crore, respectively. Against this, BTC spent ₹83.94 crore and ₹8.06 crore as revenue and capital expenditure, respectively, resulting in revenue and capital surplus of ₹19.04 crore and ₹31.50 crore. BTC did not prepare budget estimate for the said period for planned expenditure of the available fund. Absence of proper planning resulted in funds remaining unspent at the end of the year, exhibiting surpluses, which did not arise because of any efficiency in collection or augmentation of receipts through proactive action by BTC.

In reply (May 2012), BTC stated that the surplus of funds could not be utilised during the year due to receipt of fund at the fag end of the financial year and were however, utilised in the next financial year. Thus, delayed release of fund by the State Government resulted in accumulation of surpluses.

2.2.3 Incorrect heads of account

Items under serial 1 and 22 of Statement-6 of annual accounts exhibited expenditure of ₹5.33 crore and ₹1.72 crore under the heads of account of BTC establishment and discretionary fund of the Chief Executive Member respectively. These heads were not consistent with the principles laid down in Rule 22(b) of form of accounts of the Union and States (basic) rules in respect of

nomenclature of major heads. In reply (May 2012), BTC stated that due care shall be taken in future.

2.2.4 Incorrect Compilation

Capital expenditure for 2004-05 was exhibited as ₹8.06 crore in Statement-1 as well as Statement-7 of annual accounts whereas Statement-2 of the annual accounts depicted expenditure of ₹22.34 crore during 2004-05 on account of capital outlays. Though the capital expenditure for 2004-05 as per Statement-7 corresponds with Statement-1 (summary of transaction) and tallies with balance as per cash book, the above discrepancy needs reconciliation.

In reply (May 2012), BTC stated that capital expenditure as exhibited in Statement-I was met out of capital receipts and benefits of expenditure incurred might have been exhausted in the year of expenditure. Expenditure on capital outlay (Statement-2) represented expenditure for acquisition of assets whose benefits accrued over a number years and acquired out of capital as well as revenue receipts. Because of difference in meaning between capital expenditure and capital outlay, the amount varies.

The reply is not acceptable as the amount of capital expenditure in two separate supporting statements of the same annual accounts should agree and classifications of capital and revenue expenditure in government account are to be made consistently in accordance with Rule 26 of "Form of Accounts of the Union and States (Basic) Rules". Moreover, the format of accounts applicable to other Councils of the State (under Sixth Schedule area) as well as approved format of accounts forwarded to BTC prescribed that Statement-I includes consolidated position of capital expenditure incurred during the year, whereas Statement-2 includes head of accounts wise capital expenditure upto previous year, expenditure incurred during the year and progressive total at the end of the year.

2.3 Comments on Accounts

2.3.1 Non-disclosure of receipt of revenue funds

Revenue receipts of ₹1.68 crore (Statement-5) includes ₹1.66 crore of prior period receipts related to 11th Finance Commission Award received from Chief Executive Officer of Zila Parishads and Deputy Commissioners which was not disclosed in the annual accounts.

2.3.2 Non disclosure of expenditure

Revenue expenditure of ₹532.95 lakh under the head of account BTC Establishment (Statement-6) comprised expenditures relating to three heads of accounts (District Council ₹16.04 lakh; Executive Member: ₹78.18 lakh and Secretariat General Service ₹438.73 lakh). This was not disclosed in the annual accounts.

2.3.3 Discrepancies in revenue receipts

Revenue receipts under different heads of accounts as per cash book and annual accounts did not tally with each other as shown in Table-2.

Table-2

Sl No	Name of department	Revenue as Per Cash Book	As per Annual Accounts	Discrepancies in accounts (+) excess, (-) less
		(₹ in crore)		
1.	Land Revenue	0.20	0.83	(+) 0.63
2.	Forest	1.07	1.20	(+) 0.13
3	Other Economic Service	0.78	0.02 ¹²	(-) 0.76

¹² ₹1.68 crore – ₹1.66 crore (related to prior period receipt on 11th Finance Commission Award)

Discrepancies in accounting receipts between two sets of accounts viz., cash book and annual accounts is thus, needed to be reconciled.

2.3.4 Non-disclosure and discrepancies between ledgers and annual accounts

(i) Statement-I of annual accounts exhibited ₹ 83.94 crore and ₹8.06 crore as revenue and capital expenditure respectively against the ledger figures of ₹84.03 crore and ₹8.10 crore respectively. These discrepancies need reconciliation. In reply (May 2012), BTC stated that the matter would be re-examined and reconciled.

(ii) Capital expenditure of ₹8.10 crore as per ledger included an expenditure of ₹one crore on BTC elections. The fact of incurring expenditure for election remained undisclosed in Statement-6 of annual accounts.

On this being pointed out in audit, BTC in reply (May 2012), admitted the discrepancy. Thus, capital expenditure was overstated by ₹one crore with corresponding understatement of revenue expenditure to that extent by BTC.

2.4 Personal Ledger Account

BTC maintained Personal Ledger Account (PLA) with the Kokrajhar Treasury. The balance held in PLA as per cash book as of 31 March 2005 was required to be reconciled with the balance shown in the records of the Treasury and discrepancies, if any, between the two sets of records were to be reconciled.

Scrutiny of records of the Treasury (PLA pass book) with cash book of BTC revealed that, there was a difference of ₹0.01 crore in the opening balance and difference of ₹0.42 crore in the closing balance between the two sets of records as shown in Table-3.

Table-3

Opening Balance (OB) & Closing Balance (CB)	As per PLA passbook maintained by Kokrajhar Treasury	As per Cash Book of BTC	Difference (-) less in cash book
	(₹ in crore)		
Opening balance as on 01 April 2004	12.30	12.29	(-) 0.01
Closing balance as on 31 March 2005	63.26	62.84	(-) 0.42

Reconciliation carried out by BTC (April 2005) showed that difference between two sets of records occurred due to non-encashment of 10 cheques¹³. In reply (May 2012) BTC admitted the above which was not disclosed by way of notes on accounts.

¹³ List of un-cashed cheques as on 31 March 2005

Sl. No.	Cheque No	Date	Amount in ₹
1.	0032424/325	19.03.2005	200000
2.	0032440/325	28.03.2005	173500
3.	0032509/326	30.03.2005	540000
4.	00325542/326	30.03.2005	154000
5.	0032502/326	30.03.2005	9014
6.	0032549/326	31.03.2005	399520
7.	0032550/326	31.03.2005	500000
8.	0032560/326	31.03.2005	1891050
9.	0032562/326	31.03.2005	205000
10.	0032564/326	31.03.2005	200000
Total			4272084

Section-III

3.1 Non generation of revenue

3.1.1 Under paragraph 3B of Sixth schedule to the Constitution of India, BTC was empowered to make laws with respect to the management of forest (other than reserve forest). Sub paragraph Sub-Para (1), (2) and (3) of paragraph 8 of Sixth Schedule of the Constitution of India provides that BTC shall have power to assess and collect revenue on land, collect taxes on land and building, tolls on persons, residents, levy and have power to levy and collect all or any of the following taxes within such district:-

- a) Taxes on professions, trades, callings and employments.
- b) Taxes on animals, vehicles and boats.
- c) Taxes on the entry of goods into a market for sale therein; and
- d) Tolls on passengers and goods carried in ferries; and taxes for the maintenance of Schools, dispensaries or roads.

However, no law/rule has yet been enacted/notified (February 2012) with the assent of Governor as required under paragraph 3(4) and 8(4) of Sixth schedule to give effect to the powers available to BTC under Sixth schedule to the Constitution of India.

As a result, forest revenue of ₹46.63 lakh collected by the forest department (other than reserve forest) of BTAD and professional tax of ₹1.24 lakh collected from its own staff during 2004-05 were deposited into the Consolidated Fund of the State of Assam instead of depositing these in the personal ledger account (PLA) of BTC. Thus, due to non enactment of required rules under the law, BTC was unable to treat an amount of ₹47.87 lakh as its own revenue.

BTC replied that the matter of issue of notification for collection and deposit of taxes on professions etc, into the District Fund (PLA) had been taken up with the Government of Assam since May 2007. So far no further progress in this respect has been intimated (September 2012), though called for.

- **3.1.2** Government of Assam and BTC agreed (meeting dated 3 July 2007) to share Motor vehicles tax collected in BTAD in the ratio of 10:90 in the same manner as was being shared by other two Autonomous Councils in the Sixth Schedule Area of the State.

Information furnished to audit revealed that ₹108.11 lakh being 90 percent of the Motor Vehicle tax collected during 2004-05 in BTAD by the Transport Department was not remitted to BTC till the date of audit (February 2012). Thus, BTC was unable to utilise its own revenue to the tune of ₹108.11 lakh.

3.2 Revenue and Capital expenditure

3.2.1 Doubtful expenditure of ₹3.43 crore

- Pradhan Mantri Gramodaya Yojana, Gramin Awaas (PMGY-GA) was introduced with a view to providing shelter to rural poor for reducing the shortage of houses for 'Below Poverty Line' (BPL) families in rural areas. As per guidelines of the scheme, the beneficiaries were given complete freedom in constructing the PMGY-GA house, having minimum area of 20 square metres with ceiling/limit of assistance of ₹20000/- per unit for plain area and ₹22000 per unit for hilly/difficult area. The houses were not to be constructed by Government Departments, which however, could extend technical assistance and arrange for supply of construction materials, if the beneficiary so required. No contractor should be engaged in the construction works.

Scrutiny of records revealed that the Principal Secretary, BTC received (February 2005) ₹342.60 lakh in the form of bank drafts from Director, Panchayat and Rural Development, Government of Assam for construction of new houses in 2004-05.

On receipt of the fund, BTC placed supply orders (February 2005) to a Guwahati based unit of the Assam Government Marketing Corporation¹⁴ for supply of 8565 bundles of GCI sheets (10 feet long) worth ₹235.54 lakh at the rate of ₹2750 per bundle with a view to providing 5 bundles of GCI sheets in kind, worth ₹13750 per beneficiary, to 1713 beneficiaries. Tenders were not invited to ascertain the reasonability of rates, reasons for which were not on record. There was nothing on record showing the estimated cost of construction of a house under the scheme and assessment of requirement of GCI sheet or any requirement received from any beneficiary. Further, BTC sanctioned and released ₹107.06 lakh to Project Director, District Rural Development Agency (DRDA), Kokrajhar (March 2005) for disbursement of cash assistance at the rate of ₹6250 per beneficiary for construction of 1713 houses in 41 blocks. The supplier was instructed to deliver the GCI sheets to 41 blocks. Certification on the body of the bill/delivery challan indicated that the materials were delivered to blocks between February and April 2005. However, there was no record available with BTC showing record of selection of beneficiaries, approved list of beneficiaries, records of disbursement and acknowledgement from recipients of cash component of ₹6250 as well as GCI sheets worth ₹13750 to 1713 beneficiaries. There was no monitoring/report showing

¹⁴ Pragiyotika Assam Emporium, Assam Government Marketing Corporation Ltd., Guwahati

status of completion of construction. BTC however, stated to have submitted utilisation certificate in respect of the entire amount to the Government (June 2005). Records substantiating bonafides of the expenditure were not furnished, though called for in audit.

Thus BTC allocated assistance of ₹20000 per beneficiary (in the form of cash component of ₹6250 and GCI sheet worth ₹13750) without any verifiable basis of such allocation nor supported by any technically approved estimate. However, a model estimate for construction of a IAY house (new construction) with plinth area of 21.34 m² prepared by DRDA, Kokrajhar showed requirement of 2 bundles of 8 feet GCI sheets worth ₹3600 only and cash component of ₹16400 (for procurement of other materials) against total estimated cost of ₹ 20000 for a house . Thus, it would not appear feasible on the part of a BPL beneficiary to utilise 5 bundles of GCI sheet worth ₹13750 with cash assistance of ₹6250 by supplementing additional fund from his own sources. Possibilities of misutilisation of fund could not be ruled out in the absence of any means to verify and ensure that the purpose of providing assistance had not been frustrated.

In the absence of basic records in support of actual utilisation and disproportionate allocation of assistance both in cash and kind, construction of dwelling houses under PMGY-GA with an expenditure of ₹ 342.60 lakh remained doubtful.

In reply (May 2012) it was stated that an existing BPL list was available with BTC and DRDA from which the Block Development Officers were asked to prepare list of beneficiaries from the poor rural families seeking the benefits in consultation with local Member/Executive Member of the Council Legislative Assembly. Thus, beneficiary list was not required to be prepared in advance.

However, approved lists were available with the Director, P&RD, BTC and the APRs in support of disbursement of GCI sheet and cash were available in the Block Development Offices.

The reply is not tenable as the beneficiary list, prepared from existing BPL list, though called for, was neither furnished during audit nor the copy of the same was forwarded alongwith reply. Moreover, it was stated in reply that beneficiary list was not required to be approved beforehand, which was in fact, approved by Member-in-charge of respective District, Council Legislative Assembly. It was also stated that as the fund allocated by Government for construction of new house is meagre, BTC allocated fund in the form of cash component of ₹6250 and GCI sheet worth ₹ 13750 per beneficiary for constructing house with materials like local wood. This is also not acceptable as guidelines stipulate that Government Departments, could arrange for supply of construction materials, if the beneficiary so required but records relating to such request were not produced to audit.

3.2.2 Doubtful utilization

Welfare of Plains Tribes and Backward Classes Department, Government of Assam sanctioned and released ₹54.65 crore as grants-in-aid against state plan provisions to BTC during 2004-05. Of this, BTC allocated ₹one crore for "Relief and Rehabilitation" purpose and sanctioned ₹84.60 lakh during January to July 2005 for installation of Hand Tube Well (HTW) (₹20 lakh) at relief camps under Kokrajhar and Chirang districts, installation of HTW, construction of temporary lower primary/middle English (LP/ME) schools, Health Centres *etc.*, at Hakama relief camp, Gossaigaon (₹10 lakh) and purchase of plastic tarpaulins (₹54.60 lakh) for use in the relief camps.

Scrutiny (November 2011 to January 2012) of the records of Principal Secretary, BTC disclosed that-

- ₹ 20 lakh for installation of HTW in relief camps of Kokrajhar and Chirang was paid as advance to one individual¹⁵ in January 2005 without (i) any details or verifiable basis for selection of the contractor, (ii) ascertaining requirements; and also (iii) specifying the locations of installation. Only an estimate for installation of HTW @ ₹8,485 per HTW was obtained from PHE Division No. 2 Kokrajhar. It was not ascertainable from records whether the HTWs were actually installed.
- ₹ 10 lakh was paid (January 2005: ₹5 lakh; April 2005: ₹5 lakh) to the Secretary, Hakama relief camp, Gossaigaon as advance for installation of HTW, temporary construction of LP/ME school and Health Centre. In this case also, requirements, records of actual installation/construction, completion certificates were not available on record and the advance of ₹ 10 lakh remained unadjusted till the date of audit.
- Regarding purchase of tarpaulins (₹54.60 lakh), Joint Secretary, BTC issued (March 2005) supply orders to three suppliers for purchase of 27.878 MT @ ₹180 per kg involving expenditure of ₹ 54.60 lakh without inviting quotations. The material was received as indicated in challans during 23 March to 12 April 2005 and payments made between May 2005 and July 2005. As per certificate appended on the body of the challans, tarpaulins were received by Executive Member (EM) of BTC but no stock entry or evidence in support of distribution to the camp inmates was found available on record.

¹⁵ Shri P Phukan Nath.

Thus, bonafides of utilization of ₹84.60 lakh for the purpose for which it was sanctioned remained doubtful.

In reply (April 2012), the Principal Secretary, BTC admitted that utilization certificate in respect of advance of ₹30 lakh paid to an individual (₹20 lakh) and Secretary, Hakama relief camp (₹10 lakh) had not been received. Location of installations of HTWs with list of beneficiaries was also not furnished. It was further stated that efforts were on to collect the utilization certificates including details of location of installations of HTW and list of beneficiaries, but no reply has been received (August 2012) from BTC so far.

As regards distribution of tarpaulins, it was stated that these were distributed by a committee constituted for the purpose but admitted that “actual payees receipts” (APRs) from the recipients were not available and were being collected. The reply only substantiates the doubts regarding the veracity of expenditure and supply of ordered materials to the end users/beneficiaries.

3.3 Instances where expenditure could not be verified in audit

3.3.1 Scrutiny of Cash Book and Ledger *etc.*, revealed that an amount of ₹3.90 lakh drawn from PLA vide cheque No-0027606/277 dated 15.02.2005 was kept under Deposit at Call receipt (DCR) in favour of the Joint Secretary, Tourism. Details of utilisation of the funds could not be ascertained in audit due to non production of DCR register despite repeated persuasion.

BTC in reply, (May 2012) stated that the fund was released to a Guwahati based firm for supply of 13 sets of Solar light for Diplai Beel and Langur Park vide sanction dated 1.3.2005 but neither furnished copy of DCR Register/APR nor the status of procurement and utilisation of street lights. Thus, veracity of the expenditure remained unverified.

3.3.2 Scrutiny of Cash Book, Ledger, etc., maintained by BTC for 2004-05 revealed that a total amount of ₹26.71 lakh as shown in Table-4 below was released to the Joint Director & Council Head of Department, Conservation, Kokrajhar in March 2005, but Cash Book, vouchers & APRs etc., against the receipt and expenditure of the said amounts were not made available, during audit, by the Joint Director.

Table-4

Sl. No	Date of entry in Cash Book	Cheque No. & date	Amount (in ₹)
1	3.3.05	0027663/271 dt. 2.3.05	250000
2	3.3.05	Do	508300
3	3.3.05	Do	375400
4	11.3.05	0027791/278 dt. 11.3.05	259900
5	11.3.05	Do	264000
6	22.3.05	0027862/279 dt. 17.3.05	78500
7	29.3.05	0032483/325 dt. 29.3.05	395000
8	30.3.05	0032509/326 dt. 30.3.05	540000
Total			2671100

Source: Ledger Account of BTC

In reply (May 2012) BTC furnished copies of the cash book and APRs but the same could not be linked properly with the above payments and verified as no supporting statement linking the APR list, cash book entry and cheque number and date was furnished. Thus veracity of the expenditure remained unverified.

3.3.3 Scrutiny of records in respect of Education Department of BTC, revealed that an expenditure of ₹1.05 crore was incurred towards procurement of Teaching & Learning Materials (TLM) for different educational institutions under BTAD. Details of TLMs procured are shown in *Appendix-II*. These TLMs were procured without accessing requirement/demand either from District Elementary Education Officer (DEEO) or from the

Institutes. Delivery challan *etc.*, showed that the materials were received either by DEEO or Block Elementary Education Officer (BEEO). However, no record including stock register detailing receipts and issue of TLMs to different schools were made available to audit by DEEO and BEEO though called for. In the absence of such details, actual receipt and issue of TLM could not be substantiated.

3.3.4 Government of Assam, Directorate of Welfare of Plains Tribes and Backward Classes, Guwahati released (January 2005) an amount of ₹222.97 lakhs in the form of bank drafts for implementation of different schemes¹⁶ under Special Central Tribal Assistance to Tribal Sub-Plan which was received by BTC during 2004-05.

Of the above fund, ₹22.72 lakh was released between May 2005 and February 2007 to General Manager, District Industry Centre, Kokrajhar, ₹100 lakhs between August 2005 and February 2007 to Conservator of Forest, Council Head of the Department, Kokrajhar and ₹100.25 lakhs was released between May 2005 to February 2007 to Directorate of Agriculture BTC, Kokrajhar for onward payment to the selected beneficiaries under the scheme.

Scrutiny of records (December 2009 to March 2010) revealed that though 100 *per cent* physical progress of works was shown, APRs in support of actual receipt of fund

¹⁶ Sl No.	Name of the schemes to be executed	Amount received from Govt. (₹ in lakh)	B/d no. & Date	Date of deposit into PLA
1	Cane bamboo industry	22.72	NE/HC-090582 dtd 19-01-05	27.01.05
2	Raising Medicinal & commercial spices plantation	100.00	NE/HC-090583 dtd 19-01-05	27.01.05
3	Horticulture development	100.25	NE/HC-090584dtd 19-01-05	27.01.05
Total		222.97		

by the beneficiaries, relevant vouchers, estimates, monitoring reports of BTC were not made available during audit (November 2011 to February 2012). In the absence of the above records, actual receipt of funds by the beneficiaries and its bonafides could not be ascertained in audit.

- BTC, however, (August 2012) furnished copies of APRs/Vouchers in respect of ₹22.72 lakh released to General Manager, District Industry Centre, Kokrajhar and APRs/Vouchers of ₹ 46.80 lakh out of total amount of ₹100.25 lakh released to Directorate of Agriculture BTC, Kokrajhar, but no APRs/Vouchers in respect of Conservator of Forest, Council Head of the Department, Kokrajhar was furnished. As APRs/Vouchers were not submitted at the time of audit, the veracity of expenditure could not be ascertained.

3.3.5 During audit (December 2009 to March 2010 and November 2011 to February 2012) it was noticed that Executive Engineer, Public Health Engineering Division, Kokrajhar drew a total amount of ₹1380.68 lakh under Prime Minister Gramin Yojana (PMGY) and Accelerated Rural Water Supply Schemes (ARWSS) and deposited the amount in the PLA of BTC during 2004-05. Of this, BTC sanctioned ₹624.05 lakh for procurement of materials (PVC pipes, G.I. pipes, PVC elbow, G.I. nipple etc) for execution of piped water supply schemes and installation of spot sources (number of schemes were not made available). Orders for supply of materials were placed by BTC on Assam Government Marketing Corporation Limited (AGMC). The basis of assessment of requirement of these materials for implementation of the schemes was not available on record. Payment of ₹624.05 lakh was made between January 2005 and March 2005 which included additional or extra payment of ₹12.48 lakh as administrative charges. Had these materials been procured directly from

the manufacturer, expenditure of ₹12.48 lakh could have been avoided.

BTC stated (August 2010) that it adopted the policy of the Government of Assam to procure articles from AGMC for the survival and continuance of the latter. No records, however, of monitoring and overseeing the utilisation of such huge quantity materials worth ₹ 624.05 lakh at BTAD could be produced to audit, though called for (February 2012). In the absence of the same, bonafides of utilisation of material could not be ascertained in audit.

On this being pointed out in audit, BTC stated (May 2012) that it was not true that monitoring and evaluation system of scheme was not evolved as District Development Committee under Secretary of BTC was constituted to discuss and monitor the programmes it implemented. The reply is not acceptable as no records and evidences of such monitoring of schemes were produced to audit, though called for.

3.4 Deficiency in internal control mechanism

3.4.1 Internal control is an integral process which is required to be designed to provide reasonable assurance to the effect that the following general objectives are achieved:

- a) Accountability obligations;
- b) Compliance with applicable laws and regulations;
- c) Execution of functions in an orderly, ethical, economical, efficient and effective manner; and
- d) Safeguarding resources against loss.

3.4.2 Following deficiencies in the maintenance of records and procedures adopted in BTC which were noticed in test checked cases in audit, indicated inadequacies of the internal control system prevailed in the Council:

- (i) Voucher number and date was not always recorded in the cash book as well as on the body of the vouchers.

(ii) Neither bill number nor cash book folio was always mentioned in the Cash Book and on the bill itself and vice versa.

(iii) In the case of payment in the form of draft, reference of draft numbers and dates *etc.*, were not being mentioned in the cash book. Even in the draft register, cheque references against which drafts were purchased were not recorded.

(iv) Analysis of the closing balance showing year wise breakup of 'Plan', 'Grant-in-aid' *etc.*, were not recorded in the cash book. Further, verification of closing balance at the end of the month and a certificate to that effect, were not recorded in the cash book, during the period covered by audit.

(v) Ledgers were not maintained year wise, head wise, DDO wise separately for plan, non-plan, Grants-in-aid *etc.* in respect of funds released to DDOs under the administrative control of BTC.

(vi) Closing balance of stock of stationery & miscellaneous articles was not worked out at the end of the month in the stationery stock register.

(vii) No physical verification of fixed assets was done during the entire period covered by audit.

(viii) Financial Adviser and Officer on Special Duty (Finance) were not consulted while according sanction against Plan Funds, Grants-in-aid and funds of 12th Finance Commission *etc.*

(ix) There was no Internal Audit Wing in BTC.

(x) Men-in-position was in excess of the sanctioned posts of Secretary and Joint Secretary level, as shown below:

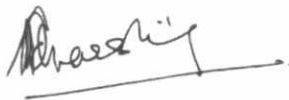
Sl. No.	Name of post	Sanctioned	Entertained	Excess
1	Secretary	1	4	3
2	Joint Secretary	1	5	4

(xi) During audit it was pointed out that the Director of Agriculture, BTC, in violation of Rule 54 of AFR, retained revenue receipts of ₹15.35 lakh collected during 2004-05, in current account maintained with bank instead of depositing the same into the treasury. The amount was remitted into the treasury, at the instance of audit during February 2012.

(xii) On being pointed out that expenditure of ₹15.35 lakh could not be verified due to non production of APR and vouchers relating to the payment vide cheque No. 0032566/326 dated 31.03.2005 to M/s Surya Tractor & Farm equipment, Jorhat towards supply of tractors, BTC furnished (May 2012) sanction/release orders of ₹80.71 lakh issued by BTC and pro-forma invoice/invoice of suppliers relating to supply of 16 tractors with accessories alongwith statement of ceremonial distribution list bearing signatures of beneficiaries. The last release order was for an amount of ₹15.35 lakh. However, no vouchers showing passing/payment order, reference of payment, certificate of entry in stock register/receipt in good condition etc and APR from supplier were furnished, though called for. This indicated that record keeping and internal control needed to be strengthened.

In reply, for serial number (x) above, BTC stated (June 2012) that Government was moved (July 2006) to create only absolutely essential posts with such pay scales and service condition as deemed fit in consultation with them subject to the condition that there shall be no revenue deficit in the Council's budget. As regards other points mentioned under paragraph 3.4.2, BTC stated that the observations were noted for future guidance.

However, the fact remains that BTC moved the Government only in July 2006 whereas there was excess deployment of staff/officers all along as compared to the sanctioned strength approved by Government of Assam.



(C.H. Kharshiing)
Accountant General

Guwahati
The

Countersigned



(Vinod Rai)
Comptroller and Auditor General of India

New Delhi
The



Appendix-I

(Para reference: 2.1.3 (ii))

Statement showing depreciation applied at higher rate

Sl. No	Name of Asset	Value (₹)
1	Hospital Udalguri	84,00,000
2	HS School	54,94,907
3	Building, Bridges, Roads	17,50,000
4	Building, Quarters, Roads & Bridges	2,33,76,000
5	Construction of Building (portable water supply scheme)	57,27,209
6	Drinking water supply	1,55,35,873
7	Buildings, vehicles & office	49,44,276
8	Building, Parks etc.	1,24,95,800
9	Building, Quarter etc.	8,35,961
10	Bus Stand	17,00,000
	Total	8,02,60,026
	Depreciation provided for @3.34%	26.81 lakh (A)
	Depreciation to be provided for @1.63%	13.08 lakh (B)
	Excess provision (A-B)	13.73 lakh

Appendix-II
(Para reference-3.3.3)

Statement showing details of TLM materials purchased by BTC during 2004-05

Sl. No.	Name of the supplier	Supply order No. & date	Item supplied	Quantity	Rate (in ₹)	Amount (in ₹)	Total amount	Name of the DDO to whom supplied	Date of supply	Date of payment
1	2	3	4	5	6	7	8	9	10	11
1.	M/S Prakash Enterprise, Ghy-9	BTC/Edu-06/2003/4 dt 07.08.04	Moulded chair	492	526	258792	510040	DEEO, Kokrajhar	04.12.04	13.12.04
			GLOBE	164	238	45100				
			Pictorial Chart	1640	42	68880				
			Ringing Bell	164	837	137268				
2.	M/S Prakash Enterprise, Ghy-9	BTC/Edu-06/2003/4 dt 07.08.04	Moulded chair	288	526	151488	298560	BEEO, Bengtal	04.12.04	13.12.04
			GLOBE	96	275	26400				
			Pictorial Chart	960	42	40320				
			Ringing Bell	96	837	80352				
3.	M/S Muchahary Industries, Chapaguri	BTC/Edu-6/2003/121 dt.1.9.04	Desk with Book Shelf&Bench (wooden)	191	2334	445794	445794	BEEO, Sidli, Chirang	19.10.04	13.12.04
4.	M/S Auto Furnico, Ghy-9	BTC/Edu-6/2003/45 dt.7.8.04	Moulded Triple Desk set 3 seater with top self & cover	288	4500	1296000	1296000	BEEO, Bengtal	06.12.04	13.12.04

1	2	3	4	5	6	7	8	9	10	11
5.	M/S Auto Furnico, Ghy-9	BTC/Edu-6/2003/45 dt.7.8.04	Moulded Triple Desk set 3 seater with top self & cover	492	4500	2214000	2214000	DEEO, Kokrajhar	06.12.04	13.12.04
6.	M/S Puja Industries, Ghy-16	BTC/Edu-6/2003/46 dt.07.08.04	with one drawer & lock	492	2588	1273296	1273296	DEEO, Kokrajhar	02.12.04	13.12.04
7.	M/S Puja Industries, Ghy-16	BTC/Edu-6/2003/46 dt.07.08.04	Steel Table with one drawer locking system with sunmica top	288	2288	745344	745344	DEEO, Sidli, Chirang	02.12.04	13.12.04
8.	M/S Muchahar Industrie Chapaguri	BTC/Edu6/2003/8 6 dt.01.09.04	Desk with book self and bench(wooden)	286	2334	667524	667524	BEEO, Baska	23.12.04	13.02.05
9.	M/S Nani Enterprise, Kokrajhar	BTC/Edu6/2003/4 8 dt.07.08.04	Steel Almirah small with three shelves	99	3052	302148	315311	BEEO, Udalguri	03.02.05	15.02.05
			Chalk Pencil	2376 Box	5.54	13163				
10.	M/S Nani Enterprise, Kokrajhar	BTC/Edu6/2003/4 8 dt.07.08.04	Steel Almirah small with three shelves	102	3052	311304	324866	BEEO, Mushalpur	03.02.05	15.02.05
			Chalk Pencil	2448 Box	5.54	13562				

1	2	3	4	5	6	7	8	9	10	11
11.	M/S Prakash Enterprise, Ghy-9	BTC/Edu6/2003/47 dt.07.08.04	Moulded Chair With arms	297	526	156222	307890	BEEO, Udalguri	27.12.04	15.02.05
			Globe	99	275	27225				
			Pictorial Chart (5 varieties)	990	42	41580				
			Ringing Bell(2 KG)	99	837	82863				
12.	M/S Prakash Enterprise, Ghy	BTC/Edu6/2003/47 dt.07.08.04	Moulded Chair With arms(supprime)	306	526	160956	317220	BEEO, Mushalpur	27.12.04	15.02.05
			Globe	102	275	28050				
			Pictorial Chart (5 varieties)	1020	42	42840				
			Ringing Bell(2K.G)	102	837	85374				
13.	Gee Tee Wood Product, Chapaguri, Bongaigaon	BTC/Edu-6/2003/89 dt.9.4.04	Desk with book shelf (5x1.3x2.6)and bench(5x1x1.6)	495	2334	1155330	1155330	BEEO, Udalguri	15.02.05	09.04.2004

1	2	3	4	5	6	7	8	9	10	11
14.	M/S ASM Brothers, Dhaligaon	BTC/Edu-6/90 dt.1.9.04	Desk with book Self(5x1.3x2.1 ft.) And Bench(5x1x1.5 ft)	78	2334	182052	616176	DEEO, Kokrajhar	21.02.05	16.03.2005
			Desk with book Self(5x1.3x2.5 ft.) And Bench(5x1x1.5 ft)	186	2334	434124				
Grand total							10487351			

Source: Records of Education Departments, BTC

