

Council
Presented to the Legislature

30-07-2015

**Report of the
Comptroller and Auditor General of
India**

For the year ended 31 March 2010

**Garo Hills Autonomous District
Council
Tura, Meghalaya**



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PREFACE

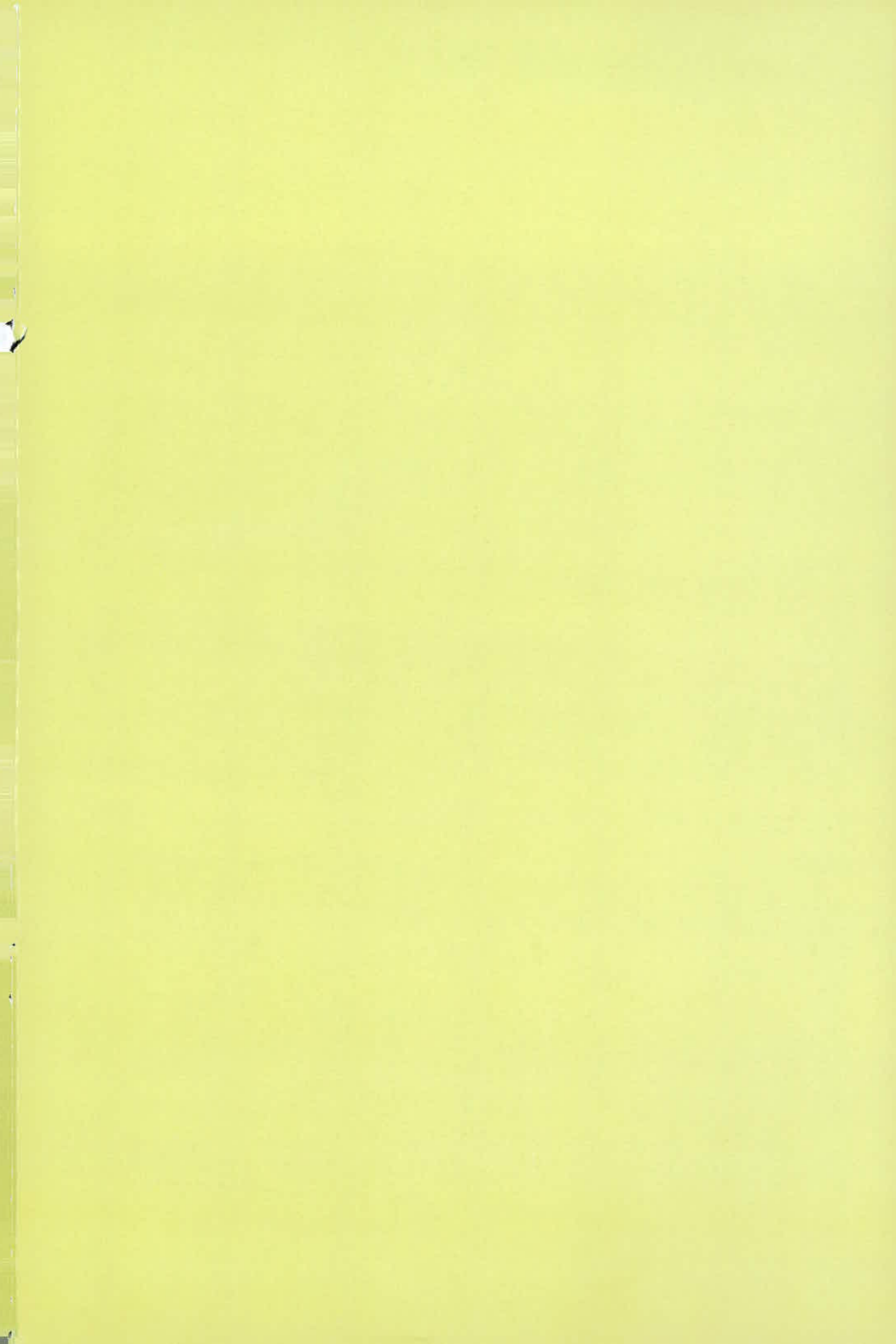
This Report has been prepared for submission to the Governor of Meghalaya under Paragraph 7(4) of the Sixth Schedule to the Constitution of India. It relates to the points arising from the audit of the financial transactions of the Garo Hills Autonomous District Council, Tura, Meghalaya.

2. The cases mentioned in this Report are those which came to notice in the course of test-check of the accounts of the Council for the year 2009-10.

3. This Report contains three sections, of which one section deals with the constitution of the Council, the rules for the management of the District Fund and maintenance of accounts by the District Council. The remaining two sections deal with the Council's financial position and irregularities noticed in the audit of transactions relating to the year 2009-10.



OVERVIEW



OVERVIEW

The significant audit findings are given below:

- Council's revenue of ₹ 25.93 lakh collected during 2009-10 by the officials of the Council was not deposited to the cashier. Further, there was delay ranging from 32 days to 1324 days in remittance of Trading by Non-Tribal Tax (₹ 11.12 lakh) and professional tax (₹ 40.16 lakh) to the cashier of the Council with consequential delay in remittance of the same to the Personal Ledger Account of the Council.

(Paragraph 3.1)

- Tax of ₹ 12.34 lakh for the assessment year falling between 1999-2000 and 2009-10 required to be collected from the persons in the employment of any Government, local authority, company, firm or other association under the Garo Hills District (Profession, Trades, Callings and Employments - Taxation) Regulations, 1956 was not collected by the Principal Officer.

(Paragraph 3.2)

- Public lavatories at Council's shopping complex, Tura and Members' Hostel constructed at a cost of ₹ 24 lakh could not be made functional by the Council due to absence of electricity connection and water supply resulting in unproductive expenditure of ₹ 24 lakh.

(Paragraph 3.3)

- The Council sustained loss of revenue of ₹ 33.03 lakh and also extended undue financial benefit to that extent to the lessees due to remission of lease money of weigh bridge and *hats*.

(Paragraph 3.4)

SECTION I

1.1 Introduction

The Garo Hills Autonomous District Council was set up in June 1952 under the provisions of Article 244(2) read with the Sixth Schedule to the Constitution of India.

The Sixth Schedule (Schedule) to the Constitution of India provides for administration of specified tribal areas. For that purpose, it provides for the constitution of a District Council for each Autonomous District with powers to make laws on matters listed in Paragraph 3(1) of the Schedule mainly in respect of allotment, occupation, use *etc.* of land, management of forests other than reserved forests, use of any canal or water courses for agriculture, regulation of the practice of “*Jhum*” or other forms of Shifting cultivation, establishment of village or town committees or councils and their powers, village or town administration including police, public health and sanitation and inheritance of property. Under Paragraph 6(1) of the Schedule, the Councils have powers to establish, construct or manage primary schools, dispensaries, markets, cattle pounds, ferries, roads, road transport and waterways in the respective Autonomous District. The Councils also have powers within the Autonomous District to assess, levy and collect, revenue in respect of lands 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 Schedule.

1.2 Rules for the management of the District Fund

The Sixth Schedule provides for the constitution of a District Fund for each Autonomous District to which all moneys received by the Council in the course of administration of the districts is to be credited in accordance with the provisions of the Constitution. In terms of the amended provisions of Paragraph 7(2) of the Schedule (made with effect from 2nd April 1970), the Governor may make rules for the management of the District Fund and for the procedure to be followed in respect of the 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 these matters. The affairs of the District Council are being regulated in accordance with the Garo Hills District Fund Rules, 1952.

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 accounts of the Council for the year 2009-10 have been prepared in the prescribed format.

Results of the test check of the accounts are given in the succeeding paragraphs.

SECTION II

2.1 Receipts and Expenditure

As per the Annual Accounts for the year 2008-09 and revised Annual Accounts for the year 2009-10, the summarised position of the receipt and expenditure of the Council for the year 2008-09 and 2009-10 and the resultant revenue deficit/surplus were as under:

Table 2.1

(₹ in lakh)

Receipts			Disbursement		
2008-09	1. Revenue Receipts	2009-10	2008-09	Disbursement	2009-10
148.39	(i) Taxes on income and expenditure	184.51	74.89	(i) District Council	80.33
245.56	(ii) Land revenue	229.55	36.58	(ii) Executive member	31.01
185.69	(iii) Taxes on vehicle	50.00	7.61	(iii) Administration of Justice	9.24
14.98	(iv) Interest receipts	11.37	295.66	(iv) Land Revenue	295.04
0.11	(v) Public works	0.07	426.55	(v) Secretariat General Services	467.13
0.78	(vi) Administration of Justice	1.14	33.11	(vi) Stationery and Printing	36.35
4.72	(vii) Public Health Sanitation	3.56	581.24	(vii) Public works	649.48
28.82	(viii) Other General Economic Services	34.96	109.41	(viii) Pension & Retirement benefit	15.65
29.61	(ix) Forest	45.68	1.10	(ix) Art & Culture	0.30
1107.70	(x) Mines & Minerals	673.23	287.32	(x) Rural Development	-

Receipts			Disbursement		
2008-09	1. Revenue Receipts	2009-10	2008-09	Disbursement	2009-10
824.60	(xi) Grants-in-aid received from State Government	872.44	0.40	(xi) Relief on account of natural calamities	0.23
			76.94	(xii) General economic services	83.80
			278.76	(xiii) Forest	329.43
309.50	(xii) Transfer from 2 nd to 1 st PLA	-	856.40	(xiv) Transfer from 1 st PLA to 2 nd PLA and 2 nd to 1 st PLA	-
3.85	(xiii) Government Grant reimbursed from 2 nd PLA to 1 st PLA	-	3.85	(xv) Government grants reimbursed	-
2904.31	Total Revenue Receipt¹	2106.51	3069.82	Total Revenue Expenditure	1997.99
<i>165.51</i>	<i>Revenue Deficit</i>	-	-	<i>Revenue Surplus</i>	<i>108.52</i>
	2. Loans and Advances			2. Loans and Advances	
21.63	(i) Recovery of loans and advances	21.52	60.00	Disbursement of loans and advances	31.85
2925.94	Total	2128.03	3129.82	Total	2029.84
2925.94	Total Receipt	2128.03	3129.82	Total Disbursement	2029.84
275.04	Opening Balance	71.16	71.16	Closing Balance ²	169.35
3200.98	GRAND TOTAL	2199.19	3200.98	GRAND TOTAL	2199.19

Source: Annual Accounts of the Council

¹ 2009-10: Excluding funds transferred from 1st Personal Ledger Account (PLA) to 2nd PLA and *vice versa*.

² Cash: ₹ 5.25 lakh; PLA: ₹ 164.10 lakh

2.2 Comments on accounts

2.2.1 Substantial variation between Revised Estimates and actuals

Scrutiny of revised estimates for the year 2009-10 *vis-à-vis* actual receipt and expenditure revealed that there were wide variations between revised estimates as compared to receipts and expenditure (excluding loans and advances)

Table 2.2

(₹ in lakh)

Particulars	Budget Estimate	Revised Estimate	Actuals	Shortfall	Percentage of shortfall
Receipt	3602.77	3718.26	2930.72	787.54	21
Expenditure	3207.51	3950.15	2822.20	1127.95	29

Source: Budget estimates of Receipts and Expenditure and Statements 5 & 6 of Annual Accounts 2009-10.

Some of the heads under which the actual receipts and expenditure fell short of both the original and revised estimated provisions are as under:

Table 2.3

(₹ in lakh)

Sl. No.	Major Head	Original Budget Estimate	Revised Estimate	Actuals as per Annual Accounts	Shortfall as compared to Revised Estimate (per cent to actual receipts/expenditure)
RECEIPTS					
1.	Land Revenue	388.56	388.56	229.54	159.02 (41)
2.	Forest	76.00	76.00	45.68	30.32 (40)
3.	Taxation	302.32	302.32	184.51	117.81 (39)
4.	Mines and Minerals	1150.00	1150.00	673.23	476.77 (41)

Sl. No.	Major Head	Original Budget Estimate	Revised Estimate	Actuals as per Annual Accounts	Shortfall as compared to Revised Estimate (per cent to actual receipts/expenditure)
EXPENDITURE					
1.	Land Revenue	375.46	507.07	295.04	212.03 (42)
2.	Forest	712.07	857.18	329.43	527.75 (62)
3.	Public Works (Civil Works)	787.12	969.76	649.48	320.28 (33)
4.	Rural Development	262.40	264.36	0	264.36 (100)
5.	Secretariat General Services -	725.14	938.05	467.13	470.92 (50)
6.	Stationery and Printing	106.27	125.53	36.35	89.18 (71)
7.	District Council	111.88	133.65	80.33	53.32 (40)
8.	General Economic Services- (Taxation Branch)	109.63	125.20	83.79	41.41 (33)

Huge variations between the estimated provisions and the actual receipts as well as actual expenditure, particularly with reference to the revised estimated provisions, which ranged between 39 per cent and 41 per cent under receipt heads and between 33 per cent and 100 per cent under expenditure heads, indicated that the budgeting process lacked rigor.

Further, revised estimate should be a genuine re-estimation of the requirements in the light of updated knowledge. Huge variations between the revised estimated provisions and actual receipts and expenditure during 2009-10 indicated the casual

approach of the Council in preparation of the revised estimates without taking into account the actual position.

The Secretary, Executive Committee of the Council (SEC) stated (August 2013) that variations were due to the fact that the provisions were made on anticipation. The reply is not acceptable because at least the revised estimate should be a genuine re-estimation, which is prepared in the light of updated knowledge.

2.2.2 Misclassification of 'Capital Expenditure'

Statement 2 of the Annual Accounts of the Council for the year 2009-10 showed an expenditure of ₹ 3.99 lakh under the head '40-Capital Outlay on Public Works – Construction at places, etc.'. But the amount was exhibited as revenue expenditure in Statement 1 and 6 of the Annual Accounts and thus these statements did not exhibit the correct position.

2.2.3 Incorrect depiction of cash balances

Opening and closing balances of ₹ 71.16 lakh and ₹ 169.35 lakh shown under the head "G-Cash Remittances–Remittances into Treasury–Personal Ledger (PLA)" in Statement 7 of the Annual Accounts 2009-10 included cash balance of ₹ 3.55 lakh and ₹ 5.25 lakh respectively. Since this head relates to PLA, inclusion of cash balance under this account is not correct.

2.3 Personal Ledger Account

The District Council has two Personal Ledger Accounts (PLA) with the Tura Treasury – one for the Council’s own revenue (1st PLA) and the other for grants-in-aid received from the State Government (2nd PLA).

Scrutiny of records in connection with the PLAs of the Council revealed that as on 31 March 2010, the balances in respect of the Council held in the 1st and 2nd PLAs as per Plus and Minus Memorandum of the Tura Treasury for the month of March 2010 were ₹ 6.40 lakh and ₹ 162.35 lakh respectively. But as per the Annual Accounts of the Council for the year 2009-10, the closing balances under 1st and 2nd PLAs were shown as ₹ 5.49 lakh and ₹ 163.86 lakh respectively. The discrepancies of ₹ 0.91 lakh and ₹ 1.51 lakh remained un-reconciled (November 2013).

The SEC stated (August 2013) that the discrepancy would be adjusted in the annual accounts for the year 2013-14. The reply is not acceptable because adjustment of a discrepancy after four years of its occurrence is not a prudent exercise.

SECTION III

3.1 Temporary misappropriation of Council's revenue

Rule 17 of the Garo Hills District Fund Rules, 1952 provides that all receipts due to the Council and collected by any employee of the Council authorised to collect such receipts shall pass through the cashier, who shall enter them in the cash book. The cashier should furnish a receipt to the employee in a challan prepared by him.

Test check (March 2013) of records (receipt books, counterfoils of used receipt books and register of deposit) revealed the following irregularities:

➤ Between April 2006 and March 2010, the Taxation Department of the Council issued 45 receipt books to 13 Enforcement Inspectors (EI)/Enforcement Sub Inspectors (ESI)/Upper Division Assistant (UDA) for collection of tax on trading activities carried out by non-tribals. After its utilisation, the counterfoil of the used receipt books were returned to the Taxation Department by the EI/ESI/UDA. Scrutiny of the counterfoils of the used receipt books, register showing deposit of money with the Council's cashier and challans issued in support of the deposits revealed that the EIs/ESIs/UDA collected tax of ₹ 22.69 lakh during 2009-10.

The amount so collected, was retained by them instead of depositing to the cashier.

➤ Between April 2009 and January 2010, 10 officials of the Council collected ₹ 3.80 lakh as professional tax from traders through 18 receipt books. Of this, ₹ 0.56 lakh only was remitted into the Council's fund retaining the balance of ₹ 3.24 lakh by the officials.

➤ Trading by Non-Tribal (TNT) Tax of ₹ 11.12 lakh collected by 15 tax collectors of the Council during 2009-10 through 15 receipt books was deposited to the cashier after delays ranging from 34 days to 1324 days with consequential delay in remittance of the same to the PLA of the Council.

➤ Professional tax of ₹ 40.16 lakh collected by the collectors of the Council during 2009-10 was deposited to the cashier after delays ranging from 32 days to 410 days.

Retention of revenues outside the PLA was not only contrary to Rule 17 *ibid* but also tantamount to temporary misappropriation of funds. In the circumstances, responsibility needs to be fixed against the delinquent official(s) for such lapses.

The SEC stated (August 2013) that the amount in question had already been deposited to the Treasury and that strict order had been issued to all the collectors to promptly deposit the revenues collected by them without delay. The reply is

indicative of casual approach of the Council in safeguarding its financial interest, as the retention of revenues outside the PLA not only adversely affected the financial health of the Council but is also a serious financial irregularity.

3.2 Non-levy of Tax and Penalty

As per Regulations 11 and 18 of the Garo Hills District (Profession, Trades, Callings and Employments (Taxation) Regulation, 1956, tax payable under this Regulation by any person in the employment of any Government, local authority, company, firm or other association of persons shall be deducted by the Principal Officer (PO) from any amount payable to such person and the amount so deducted shall be credited to the District Council Fund. Failure to do so makes the PO liable for payment of the sum due in addition to penalty not exceeding the amount of tax payable. Regulation 8(4) authorises the assessing officer to assess the tax payable as per his best judgment in case the assessee fails to file his return despite notices.

Test check of case records of 12 assesseees revealed that up to the assessment year 2009-10, the POs have been defaulting in submitting returns and in depositing the tax due for period ranging from 1 year to 10 years. These POs have defaulted after payment of tax intermittently for the assessment years falling between 1999-2000 and 2009-10. Computed at the rate of tax paid by these defaulting assesseees during their last

assessment, the POs have failed to collect tax amounting to ₹ 12.34 lakh and therefore, became liable for payment of this tax and penalty not exceeding of ₹ 12.34 lakh up to the assessment year 2009-10 (Details in **Appendix 3.1**). No action was initiated by the assessing officer for assessment of these defaulters as per his best judgment as required under Regulation 8(4) *ibid*.

The SEC stated (August 2013) that notice was being issued to the concerned POs.

3.3 Execution of works under the award of Twelfth Finance Commission

Under the Award of Twelfth Finance Commission, Government of Meghalaya, District Council Affairs Department accorded sanction for ₹ 8 crore in March-April 2009 and December 2009 for execution of the following works:

Table 3.1

Sl. No.	Name of the work	Number of units to be constructed	Estimated rate per unit ₹	Estimated expenditure ₹
1	Construction of spring tapped chamber	517	48,800	2,52,29,600
2	Construction of RCC Ringwell	195	45,000	87,75,000
3	Construction of Public lavatory	05	12,00,000	60,00,000
4	Construction of Sanitary Latrine (15 users)	353	85,300	3,01,10,900

Sl. No.	Name of the work	Number of units to be constructed	Estimated rate per unit ₹	Estimated expenditure ₹
5	Construction of Public Latrine (20 users)	35	2,07,600	72,66,000
6	Construction of Public Lavatory (50 users)	6	4,48,700	26,92,200
				8,00,73,700

Scrutiny of records relating to execution of the above mentioned works revealed that the Council made final payment of ₹ 7.64 crore to several contractors for completing 1082 works. In addition, an amount of ₹ 8.86 lakh was paid to three contractors as advance for construction of sanitary latrines at 21 different locations, but work was yet to be completed (as of March 2013). Certain irregularities were noticed in the execution of the works which are discussed in the subsequent paragraphs.

3.3.1 Construction of Public lavatories

Five 'Public lavatories' at different places were to be constructed at a total estimated cost of ₹ 60 lakh (at the rate of ₹ 12 lakh each) as per Meghalaya PWD Schedule of Rate for the year 2007-08.

The contractors were paid ₹ 59.50 lakh as indicated in the following table.

Table 3.2

(₹ in lakh)

Sl.No.	Name of contractor	Location of the work	Date of measurement	Amount of final Bill	Date of final payment
1.	Marquish Marak	GHADC premises attached to Civil Works Branch, Tura	NA	11.50 ³	30 September 2009
2.	Nehru Sangma	GHADC Shopping complex Tura (at parking lot)	05 February 2010	12.00	19 March 2010
3.	Nehru Sangma	Members Hostel	10 March 2010	12.00	18 September 2009
4.	Chrittu Sangma	GHADC Shopping complex Williamnagar	09 March 2010	12.00	March 2010
5.	Siknen Marak	Barangapara	20 March 2010	12.00	01 April 2010

Contractors' final bills for ₹ 24 lakh for the works listed at Sl.Nos. 2 and 3 above included the claim of ₹ 8.24 lakh for granite flooring. The Council did not produce copy of Running Account bill, Final Bill and MBs in respect of work executed at GHADC premises attached to Civil Works Branch, Tura (Sl.No. 1) for audit verification on the ground that the records were lying with the Commission of Inquiry.

³ As per the statement showing details of UCs submitted, an amount of ₹ 11.50 lakh was paid for the work vide Vr. No 109 dated 30/09/09.

A joint verification of the construction of public lavatories at the three locations (Sl.Nos. 1, 2 and 3) was conducted by Audit with the officers of the Civil Works Department of the Council in March 2013. In the physical verification it was noticed that no granite work was executed at these three locations and the flooring was cement concrete only. The detailed estimates had a provision of ₹ 4.12 lakh for providing granite stone flooring of 20 mm thickness over a 20 mm thick average base of cement mortar 1:4 *etc.* to completely cover an area of 91.88 sq.m.

As the records pertaining to execution of work by the contractor at location mentioned at Sl.No. 1 was not produced to Audit, whether any payment on account of providing granite stone flooring was made could not be verified. However, the final bill paid to the Contractor (Nehru Sangma) at Sl.Nos. 2 and 3 included ₹ 8.24 lakh towards granite flooring.

Hence, the claim was fictitious and therefore, payment made to the contractors should be recovered proportionately.

Further, the public lavatories at GHADC Shopping complex, Tura and Members Hostel constructed at a total cost of ₹ 24 lakh (construction completed on 05 February 2010 and 10 March 2010 respectively) however, remained unused (till March 2013) due to absence of internal electricity and external water supply. This had resulted in an unproductive expenditure of ₹ 24 lakh. Besides, the public at large was

deprived of the benefit. Also the possibilities of damage of the assets due to prolonged disuse could not be ruled out.

3.4 Loss of revenue

➤ The lease for operating the weigh bridge at Wagaesi for the years 2005-06 to 2007-08 was awarded (June 2004) to a lessee for an amount of ₹ 18 lakh. The Council again (July 2006) granted the lease of this weigh bridge for a period from 01 May 2008 to 30 April 2010 to the same lessee for an amount of ₹ 10 lakh. In both the cases, lease was allotted without inviting tenders to assess the competitive price. Computed with reference to the rate of ₹ 18 lakh for three years (2005-08) for the lease allotted in June 2004, the Council sustained a loss of at least ₹ 2⁴ lakh for settlement of the lease for the subsequent period (May 2008 to April 2010) without inviting tenders.

➤ For the year 2009-10, the Council settled 162 *hats* with the lessees at their offered bid amount of ₹ 1.79 crore. But during October 2009 and January 2010, the Council granted remission of ₹ 31.03 lakh to 80 lessees due to non payment of agreed amount by them resulting in loss of revenue to that extent.

⁴ Rate of lease per year during 2005-08 (3 years) = ₹ 18 lakh/3 = ₹ 6 lakh;
Loss sustained for lease period May 2008 to April 2010 (2 years) = Lease amount as per award of June 2004: ₹ 12 lakh (₹ 6 lakh x 2 years) less Lease amount as per award of July 2006: ₹ 10 lakh = **Loss: ₹ 2 lakh**

Thus, the Council not only sustained loss of revenue of ₹ 33.03 lakh but also extended undue financial benefit to that extent to the lessees.

The SEC stated (August 2013) that (i) the weigh bridge at Wagaesi was awarded without inviting tenders due to financial crunch of the Council, and (ii) the remission of lease amount was granted to the lessees of *hats* as they suffered heavy loss due to natural calamity. The reply is not convincing because (i) financial crunch is not a justified reason for not inviting tenders for the Wagaesi weigh bridge, as award of lease after ascertaining the competitive rates by inviting tenders would have been more beneficial to the Council and (ii) the remission of lease money for the *hats* was granted without assessing the actual loss incurred by the lessees.

3.5 Internal Control

Internal Control Mechanism is an organisation ensures that proper check and procedures are in place for efficient and effective discharge of its mandate, reliability of its financial reporting and compliance with applicable laws and regulations. Internal Audit Wing (IAW) is an important component of internal control system. There was an internal audit wing with the Council to check and verify or evaluate the functioning of various departments. Despite that, the Council had not taken any step to analyse or evaluate the

efficiency of its internal control system, which will be evidenced from the irregularities like non-deposit, delay in deposit of Council's revenue as pointed out in the earlier paragraphs. Besides, instances of keeping 21 receipt books which have been partially used without cancellation of 567 unused pages have also been noticed in audit. Such practice was fraught with the risk of misuse of these unused receipt books. Under the circumstances, the IAW of the Council needs to be strengthened. Information regarding custody of these partially used receipt books, though called for (November 2013), had not been furnished.

3.6 Non maintenance of Fixed Assets Register

Under the Award of the Twelfth Finance Commission for the years 2007-08 and 2008-09, the Civil Works Department of the Council constructed 1,082 assets like spring tapped chamber, ringwell, public lavatory at a cost of ₹ 7.64 crore. But the Council did not maintain any asset register for the same. There was also no register in existence with the Council to indicate details of work under execution such as, name of the work, estimated cost, administrative approval and expenditure sanction, executing agency/contractor, date of commencement, *etc.* Non-maintenance of any record about the available assets of the Council was also fraught with the risk of theft or loss of these assets.

3.7 Outstanding Inspection Reports

Audit observations on financial irregularities and defects in the maintenance of accounts noticed during local audit and not settled on the spot are communicated to the heads of the offices and to the next higher authorities through Inspection Reports (IRs). 15 IRs relating to the Council issued between May 1994 and March 2010 containing 126 paragraphs are yet to be settled (November 2013).

3.8 Follow up action on Audit Reports

According to the Garo Hills District Fund Rules, 1952 (Rules, 1952), the Member in-charge of Financial Affairs shall place the Audit Report before the Council and shall send a copy of the proceedings of discussion held by the Council thereon to the Governor of the State for information. Though the Audit Reports for the years up to 2006-07 in respect of the Garo Hills Autonomous District were placed before the Council, action taken on the audit observations had not been furnished.

As such, it is recommended that the Council should look into this matter and ensure time bound action on the audit observations pointed out in the Audit Reports which would in

turn, facilitate financial discipline and good governance in the conduct of the affairs of the Council.

Shillong
The

01 AUG 2014



(Rajesh Singh)
Accountant General (Audit)
Meghalaya

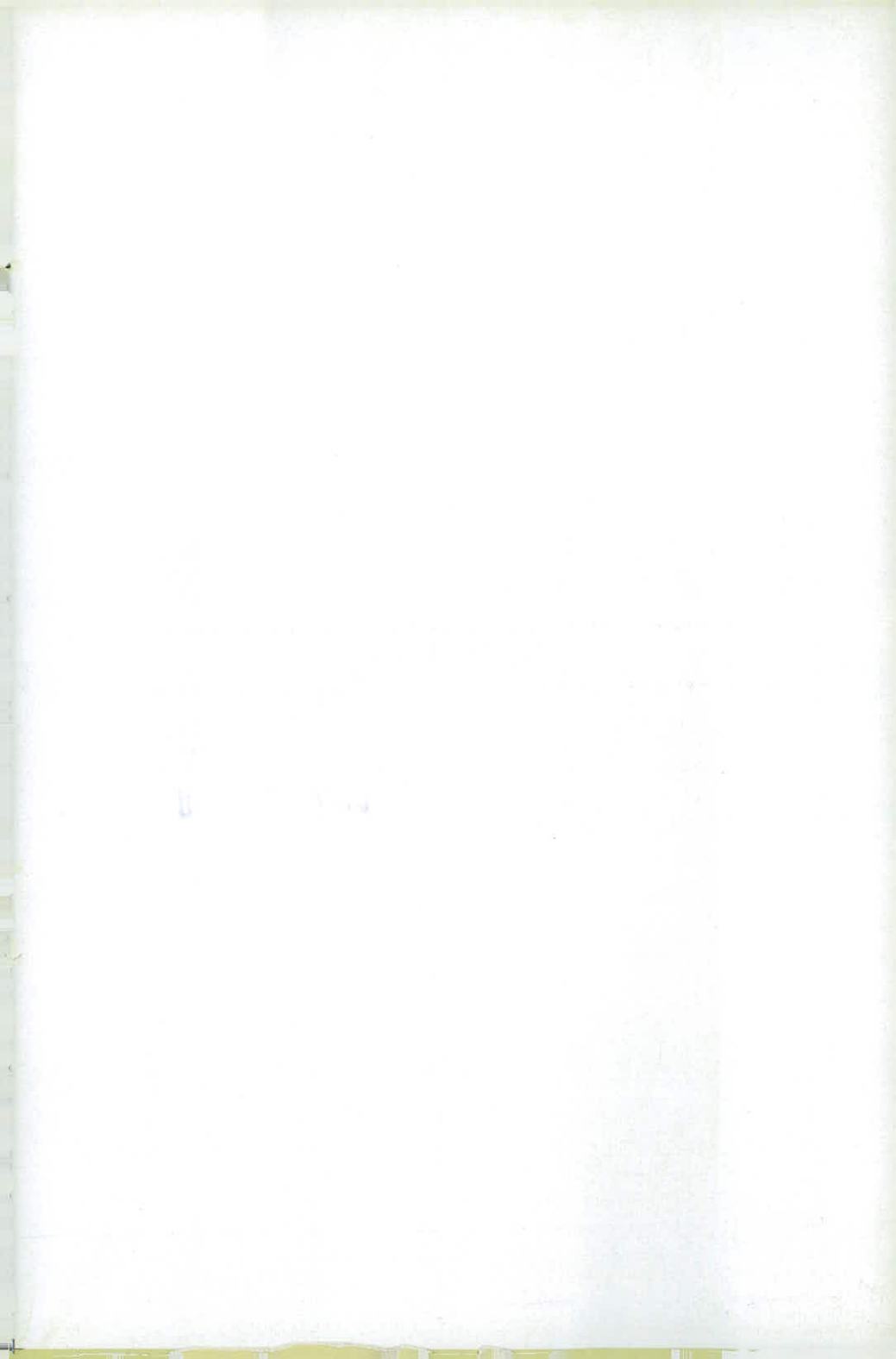
Countersigned

New Delhi
The

08 AUG 2014



(Shashi Kant Sharma)
Comptroller and Auditor General of India



APPENDIX



APPENDIX – 3.1

Statement showing the details of defaulters and the Professional Tax and penalty liable for payment by these defaulters

(Reference: Paragraph 3.2; Page 13)

(Amount in ₹)

Sl. No.	Name of the defaulting Office	Assessment Year for which Professional Tax was not paid	Arrears in years	Amount of Professional Tax paid on last assessment	Total Professional Tax realisable calculated as per rates of previous assessment	Maximum amount of penalty leviable
1	Meghalaya Board of School Education, Tura	2000-01 to 2009-10	10	50,930	5,09,300	5,09,300
2	District Youth Co-ordinator, Nehru Yuva Kendra, Williamnagar	2005-06 to 2008-09	4	4,000	16,000	16,000
3	Assistant Employment Officer, District Employment Exchange, Baghmara, South Garo Hills	2008-09 to 2009-10	2	2,825	5,650	5,650
4	Block Development Officer, Songsak C&RD Block, East Garo Hills	2002-03 to 2009-10	8	9,415	75,320	75,320
5	Sub-Divisional School Education Officer, South Garo Hills, Baghmara (L.P. School Teachers)	2008-09 to 2009-10	2	1,55,502	3,11,004	3,11,004
6	Deputy Commissioner, East Garo Hills, Williamnagar	2003-04 to 2009-10	7	22,750	1,59,250	1,59,250

Audit Report for the year ended 31 March 2010

Sl. No.	Name of the defaulting Office	Assessment Year for which Professional Tax was not paid	Arrears in years	Amount of Professional Tax paid on last assessment	Total Professional Tax realisable calculated as per rates of previous assessment	Maximum amount of penalty leviable
7	Principal Bhaitbari Secondary School, West Garo Hills	2000-01 to 2002-03 & 2009-10	4	17,080	68,320	68,320
8	Principal Rajabala Deficit School, West Garo Hills	2009-10	1	15,230	15,230	15,230
9	Sub-Divisional Officer (Election), Ampati Civil Sub-Division, Ampati	2006-07 to 2009-10	4	400	1,600	1,600
10	Border Areas Development Officer, Baghmara, South Garo Hills	2007-08 to 2009-10	3	2,130	6,390	6,390
11	Principal, Ampati Govt Higher Secondary School, West Garo Hills	2004-05 to 2007-08 & 2009-10	5	4,145	20,725	20,725
12	Block Development Officer, Chokpot C&RD Block, South Garo Hills	2000-01,	1	2,690	2,690	2,690
		2002-03,	1	4,315	4,315	4,315
		2005-06 and 2006-07	2	8,830	17,660	17,660
		2009-10	1	21,025	21,025	21,025
Total					12,34,479	12,34,479