

Deposited in the Registrar

28 AUG 2017

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

For the year ended 31 March 2011

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

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PREFACE

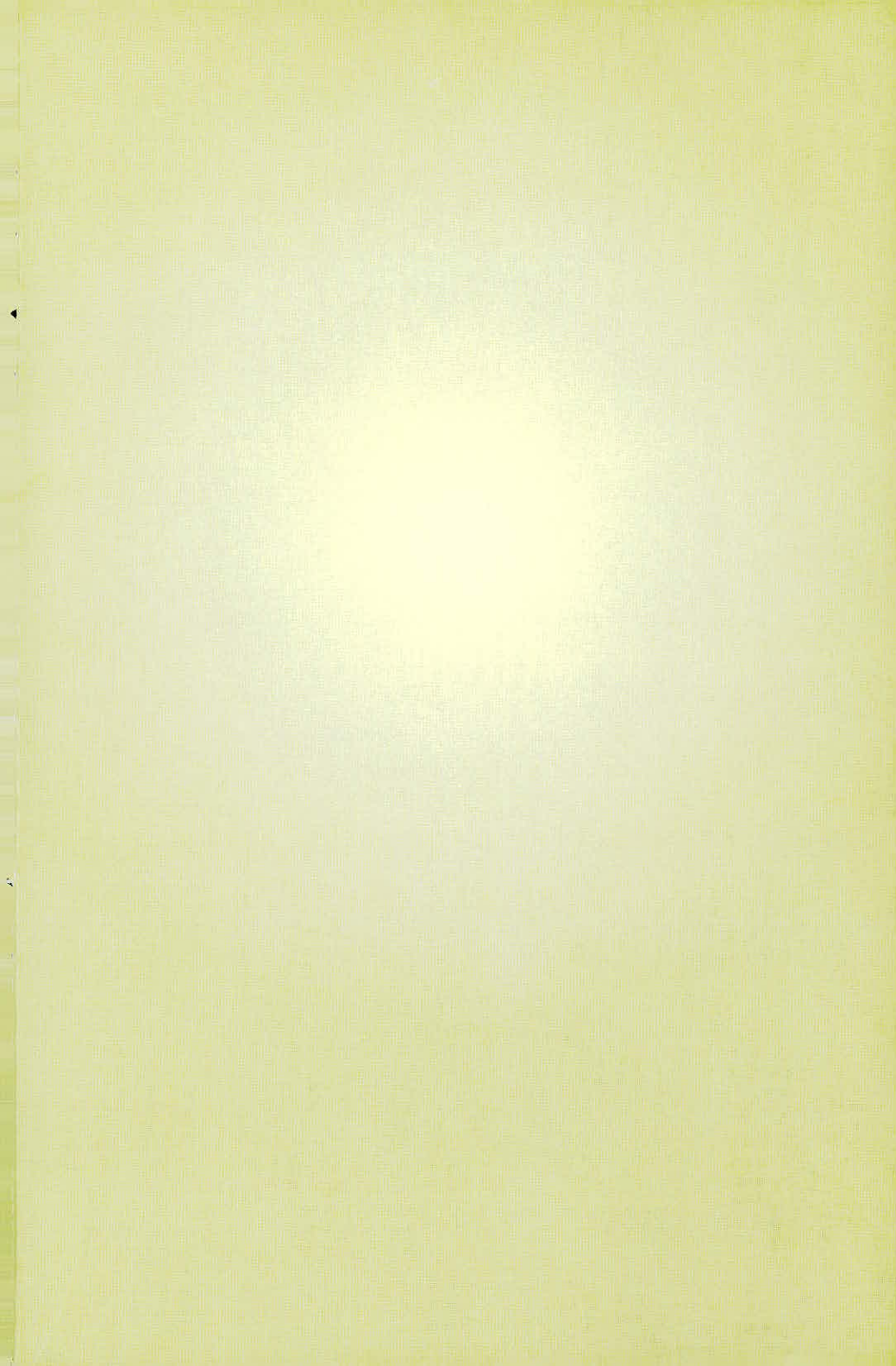
This Report has been prepared for submission to the Governor of Meghalaya under Paragraph 7(4) of the Sixth Schedule to the Constitution of India. It relates to the points arising from the audit of the financial transactions of the Garo Hills Autonomous District Council, Tura, Meghalaya.

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 2010-11.

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 2010-11.



OVERVIEW



OVERVIEW

This Report contains three sections. Section I 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 sections (II & III) deal with the Council's financial position and irregularities noticed in the audit of transactions relating to the year 2010-11.

The significant audit findings are given below:

- Out of the Council's revenue of ₹ 24.72 lakh collected by officials of the Council during 2010-11, ₹ 19.17 lakh was deposited belatedly with the cashier after delays ranging between 19-170 days and ₹ 5.55 lakh was deposited belatedly after delays ranging between 188-573 days.

(Paragraph 3.1)

- The Council suffered loss of revenue of ₹ 62.49 lakh due to delay in cancelling the lease of the defaulting lessees for collecting tax from haats/failure to realise the difference between the bids of the defaulting lessees and the amount of bid in the subsequent sale besides irregularly adjusting the part bid amount paid by the previous bidders against the bid amount payable by the new lessees.

(Paragraph 3.2)

- Tax amounting to ₹ 26.77 lakh for the assessment years between 1999-2000 and 2010-11 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) Regulation, 1956 was not collected by the Principal Officer.

(Paragraph 3.3)

- VAT to the tune of ₹ 89.74 lakh (₹ 63.22 lakh under 13th Finance Commission and ₹ 26.52 lakh under Council's own plan scheme) were not deducted from the bills of the contractors.

(Paragraph 3.4)

- Non-maintenance of Assets Register in respect of available assets of the Council is fraught with the risk of theft or loss of the assets.

(Paragraph 3.7)

SECTION I

1.1 Introduction

The Garo Hills Autonomous District Council was set up in June 1952 under 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 Districts. The Councils also have powers within the Autonomous Districts to assess, levy and collect 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 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 district 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 2 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 Fund 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 2010-11 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, the summarised position of the receipts and expenditure of the Council for the years 2009-10 and 2010-11 and the resultant revenue deficit/surplus were as under:

Table 2.1

(₹ in lakh)

Receipts			Disbursement		
2009-10	1. Revenue Receipts	2010-11	2009-10	Disbursement	2010-11
184.51	(i) Taxes on income and expenditure	205.19	80.33	(i) District Council	96.16
229.55	(ii) Land revenue	256.15	31.01	(ii) Executive member	19.72
50.00	(iii) Taxes on vehicles	0.00	9.24	(iii) Administration of Justice	15.40
11.37	(iv) Interest receipts	14.78	295.04	(iv) Land Revenue	376.30
0.07	(v) Public works	0.06	467.13	(v) Secretariat General Services	574.18
1.14	(vi) Administration of Justice	1.96	36.35	(vi) Stationery and Printing	46.14
3.56	(vii) Public Health Sanitation	2.79	649.48	(vii) Public works	127.29
34.96	(viii) Other General Economic Services	26.38	15.65	(viii) Pension & Retirement benefit	33.43
45.68	(ix) Forest	43.23	0.30	(ix) Art & Culture	0.00
673.23	(x) Mines & Minerals	1292.95	-	(x) Rural Development	9.95
872.44	(xi) Grants-in-aid received from State Government + Special Grant-in-aid	1456.90	0.23	(xi) Relief on account of natural calamities	1.90
			83.80	(xii) General economic services	106.20
			329.43	(xiii) Forest	483.32

Receipts			Disbursement		
-	(xii) Transfer from 2 nd to 1 st PLA	60.00	-	(xiv) Transfer from 1 st PLA to 2 nd PLA and 2 nd to 1 st PLA	60.00
-	(xiii) Government Grant reimbursed from 2 nd PLA to 1 st PLA	49.33	-	(xv) Government grants reimbursed	49.34
2106.51	Total Revenue Receipts	3409.72	1997.99	Total Revenue Expenditure	1999.33
-	<i>Revenue Deficit</i>	-	<i>108.52</i>	<i>Revenue Surplus</i>	<i>1410.39</i>
	2. Loans and Advances			2. Loans and Advances	
21.52	(i) Recovery of loans and advances	23.97		Repayment of loan received from Cotton growers	20.00
-	(ii) Other sources	20.00	31.85	Disbursement of loans and advances	40.65
2128.03	Total	3453.69	2029.84	Total	2059.98
2128.03	Total Receipt	3453.69	2029.84	Total Disbursement	2059.98
71.16	Opening Balance	169.35	169.35	Closing Balance ¹	1563.06
2199.19	GRAND TOTAL	3623.04	2199.19	GRAND TOTAL	3623.04

Source: Annual Accounts of the Council

2.2 Comments on accounts

2.2.1 Substantial variation between revised estimates and actual

Scrutiny of revised estimates for the year 2010-11 *vis-à-vis* actual receipts and expenditure revealed wide variations in budget estimates (BE) as compared to actual expenditure (excluding loans and advances):

¹ Cash : ₹ 1.52 lakh + PLA: ₹ 1561.54 lakh

Table 2.2

(₹ in lakh)

Particulars	Budget Estimate	Revised Estimate	Actual	Savings (+)/ Shortfall (-)	Percentage of Savings/Shortfall
Receipt	3400.91	3400.91	3409.68	(+) 8.77	(+) 0.26
Expenditure	3894.30	3894.30	1999.29	(-)1895.01	(-) 48.66

Source: Budget estimates of Receipts and Expenditure and Statement 5 and 6 of Annual Accounts 2010-11

Even though there was a negligible variation between the revised estimate and the actual in 'Receipts', the Council incurred expenditure of ₹ 1999.29 lakh and ₹ 1895.01 lakh (48.66 per cent) of revised estimates remained unspent during 2010-11.

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

Table 2.3

(₹ in lakh)

Sl. No.	Major Heads	Original / Revised Estimate	Actual as per Annual Account	Shortfall (-) / Excess (+) as compared to Revised Estimate (per cent to actual receipts / expenditure)
Receipts				
1.	Land Revenue	459.00	256.15	202.85 (44.19)
2.	Forest	100.00	43.23	56.77 (56.77)
3.	Taxation	243.72	205.19	38.53 (15.81)
4.	Mines & Minerals	1450.00	1292.95	157.05 (10.83)
Expenditure				
1.	Land Revenue	652.72	376.30	276.42 (42.35)
2.	Forest	747.87	483.32	264.55 (35.37)
3.	Public Works	1022.77	127.29	895.48 (87.55)
4.	Rural Development	15.02	9.95	5.07 (33.75)

Sl. No.	Major Heads	Original / Revised Estimate	Actual as per Annual Account	Shortfall (-) / Excess (+) as compared to Revised Estimate (per cent to actual receipts / expenditure)
5.	Secretariat General Services	738.37	574.18	164.19 (22.24)
6.	Stationery	104.86	46.14	58.72 (56.00)
7.	District Council	170.38	96.15	74.23 (43.57)
8.	General Economic Services	195.01	106.20	88.81 (45.54)

*BE and RE figures are same

Huge variations between the estimated/revised provision and the actual receipts as well as actual expenditure which ranged between 10.83 per cent and 56.77 per cent under receipt heads and between 22.24 per cent and 87.55 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 expenditure incurred. Even though the Council had huge variations between revised estimated provision and actual receipts and expenditure during 2009-10 also under the same Major Heads, it chose to retain the original estimated provision in its revised estimates leading to huge variations between revised estimated provision and actual receipts and expenditure even during 2010-11. This indicated the casual approach of the Council in preparation of its revised estimates without taking into account the actual position.

2.2.2 Incorrect depiction of cash balances

Opening and closing balances of ₹ 169.35 lakh and ₹ 1563.06 lakh shown under the head "G-Cash Remittances–Remittances into Treasury–Personal Ledger (PLA)" in Statement 7 of the Annual

Accounts 2010-11 included cash balances of ₹ 5.25 lakh and ₹ 1.52 lakh respectively. Since PLA depicts the position of fund deposited with the Treasury, inclusion of cash balances under this account is not correct and should have been depicted as “G-Cash Remittances–Opening/Closing cash balances” in Statement 7 of the Annual Accounts.

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 2011, the closing balances in respect of the Council held in the 1st and 2nd PLAs as per Plus and Minus Memorandum² of the Tura Treasury for the month of March 2011 were ₹ 571.95 lakh and ₹ 994.79 lakh respectively. But as per the Annual Accounts of the council for the year 2010-11, the closing balances under 1st and 2nd PLAs were shown as ₹ 566.76 lakh and ₹ 996.30 lakh respectively. The discrepancies of ₹ 5.19 lakh and ₹ 1.51 lakh remained un-reconciled (December 2015).

² Statement of PLA Accounts showing opening balance, receipts, payments and closing balance during the month maintained by the Treasury.



SECTION III

3.1 Temporary misappropriation of Council's revenue

Rule 17 of the Garo Hills District Fund Rules, 1952 stipulates 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 (December 2015) of records (receipt books, counterfoils of used receipt books and register of deposits) revealed the following irregularities:

- Between April 2010 and March 2011, eleven officials of the Council collected ₹ 16.50 lakh as land revenue from seven mouzas through 83 receipt books. Out of the amount collected, ₹ 13.52 lakh was deposited to the cashier after delays ranging from 22 days to 155 days and ₹ 2.98 lakh was deposited to the cashier after delays ranging from 195 days to 344 days with consequential delay in remittance of the same to the PLA of the Council.
- Trading by Non-Tribal (TNT) Tax of ₹ 8.22 lakh collected by 11 Tax Collectors of the Council during 2010-11 through 18 receipts books. Out of the amount collected, ₹ 5.65 lakh was deposited to the cashier after delays ranging from 19 days to 170 days and ₹ 2.57 lakh was deposited to the cashier after delays ranging from 188 days to 573 days with

consequential delay in remittance of the same to the PLA of the Council.

Retention of revenues outside the PLA was not only in contravention of 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 Secretary, Executive Committee of the Council (SEC) stated (June 2016) that to rectify the problem the Government/Executive Committee of the GHADC have recently introduced a single window system of revenue collection. It however, gave no assurance for fixing responsibility against the delinquent official(s) for such lapses.

3.2 Loss of revenue

As per the terms of the auction sale notice issued by the Council (September 2009) for collecting toll tax from *haats*¹, in case the lessee fails to deposit the bid amount within the stipulated date, the lease would be resettled with the second/subsequent bidder and the defaulting bidder would be bound to make good the difference between his/her bid and the amount of bid in the subsequent sale.

During March 2010, the Council settled the lease for collecting tax for the year 2010-11 from five haats with the lessees at their offered bid amount of ₹ 0.85 crore. As per the terms of the allotment order, the lessees were to deposit the entire bid amount within 10 days from the date of settlement. Even though the lessees paid only ₹ 13.73

¹ Bazar / Market

lakh and defaulted in paying the entire bid amount, the Council belatedly cancelled (November 2010) the lease and resettled the lease with different bidders for the remaining period of 2010-11 for an amount of ₹ 11.74 lakh only. The Council however, not only failed to realise the bid money of ₹ 35.89 lakh due till the period that the lease was operational, but also failed to realise ₹ 23.70 lakh being the difference between their bid and the amount of bid in the subsequent sale, thus resulting in loss of revenue to the Council to that extent (**Appendix - 3.1**).

Further, in response to the auction sale notice, three bidders bid a total amount of ₹ 7.18 lakh² for settlement of three haats for 2010-11 and between December 2009 and February 2010 deposited ₹ 2.90 lakh as part of their bid amount. Even before the lease were awarded, the bidders withdrew their offer and the lease were resettled with new bidders for a similar amount. Scrutiny however, revealed that the Council irregularly adjusted the part bid amount of ₹ 2.90 lakh paid by the previous bidders against the bid amount payable by the new lessees resulting in loss of revenue to the Council to that extent besides extending irregular benefit to the new lessees.

On being pointed out, the Council stated (December 2016) that in order to mitigate the problem of non-payment for haats by the lessees, an agreement would be entered into between GHADC and

² Damalgre: ₹ 1.61 lakh; Mellim: ₹ 1.30 lakh; and Gokalgri: ₹ 4.27 lakh.

the lessees in all future cases so that legal proceedings can be initiated in case of default.

3.3 Tax and Penalty not levied

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 records of 78 assesseees revealed that up to the assessment year 2010-11, the POs had been defaulting in submitting returns and in depositing the tax due for periods ranging from 1 year to 11 years³. These POs had defaulted in payment of tax intermittently for the assessment years falling between 1999-2000 and 2010-11. Computed at the rate of tax paid by these defaulting assesseees during their last assessment, the POs had failed to collect tax amounting to ₹ 26.77 lakh and therefore, were liable for payment of the tax and penalty not exceeding ₹ 26.77 lakh up to the

³ 65 assesseees defaulting in submitting returns for periods ranging from 1 to 5 years and 13 assesseees defaulting in submitting returns for periods ranging from 6 to 11 years.

assessment year 2010-11 (**Appendix – 3.2**). No action was initiated by the assessing officer for assessment of these defaulters as required under Regulation 8(4) *ibid*.

3.4 Failure to deduct Value Added Tax

Rule 39 of the Meghalaya Value Added Tax Rule (VAT), 2005 provides inter alia that the amount of tax payable shall be deducted from the bill in respect of works contract. As per Meghalaya VAT Act, 2003 (amended in 2005), the rate of VAT in respect of works contract shall be 12.5 per cent after allowing deduction of 25 per cent from the work value.

Audit observed that while executing the schemes awarded by the 13th Finance Commission, the Council did not deduct VAT amounting to ₹ 63.22 lakh from final payment of ₹ 674.40 lakh made to contractors for 480 works contract for the year 2010-11.

Similarly while executing the Council's own 'Plan Schemes', the Council failed to deduct VAT amounting to ₹ 26.52 lakh from final payment of ₹ 282.87 lakh made to contractors for 226 works contract for the year 2010-11.

Failure to deduct VAT amounting to ₹ 89.74 lakh⁴ from the bills of contractors resulted in violation of the codal provisions besides extension of undue favour to the contractors.

⁴ ₹ 63.22 lakh + ₹ 26.52 lakh

3.5 Outstanding revenue

The lease to operate the Weighbridge at Gasuapara for three years (August 2009 to July 2012) was awarded by an agreement (May 2009) to a lessee for an amount of ₹ 7.50 lakh to be paid in six instalments of ₹ 1.25 lakh each in advance. The lease was awarded without inviting tenders to assess the competitive price. The lessee however, defaulted in paying the lease rent from third instalment onwards. As a result, the Executive Committee (EC) of GHADC cancelled (February 2012) the settlement of Weighbridge at Gasuapara and decided that dues amounting to ₹ 6.25 lakh would be realised from the lessee as arrears of land revenue as per the relevant clause of the agreement signed by him.

Despite the EC's decision, nothing was on record that the Council made any effort or initiated legal action against the lessee for realisation of the outstanding dues. As a result dues of ₹ 6.25 lakh from the lessee was outstanding (December 2015).

The Secretary, Executive Committee of the Council stated (June 2016) that the lease to operate the Weighbridge at Gasuapara was awarded to Shri Tapan M. Sangma without inviting any tender on the direction of the then Executive Member, in-charge of Forest Department. He also stated that the Bakijai Department of the Council has been intimated to pursue/take up the matter of recovering the outstanding revenue from the defaulter. Action taken by the Bakijai Department was however, not intimated.

3.6 Internal Control

Internal Control Mechanism in an organisation ensures that proper checks 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 Mechanism. Despite having its own IAW, the Council was still afflicted with persistent irregularities like delay in depositing the Council's revenue, failure to deduct VAT, revenue remaining outstanding, etc. indicating that contribution of its IAW in strengthening its internal control systems was far from satisfactory.

3.7 Non-maintenance of records

- Under the Award of the 13th Finance Commission for the year 2010-11, the Civil Works Department of the Council was to construct assets like twin bathrooms, brick wall fencings, overhead water tanks and pipelines at a cost of ₹ 6.74 crore. Further, the Council received ₹ 1.89 crore for its own Plan Schemes for construction of rural roads, culverts, playgrounds and foot bridges. 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 record of the available

assets of the Council is also fraught with the risk of theft or loss of the assets.

- The GHADC under its own 'Plan Schemes' for the year 2010-11, executed 226 works such as construction of roads, playgrounds, RCC Culverts and foot bridges amounting to ₹ 282.87 lakh. Scrutiny of bills and vouchers revealed that while the Council paid ₹ 188.95 lakh for the above works, the balance amount of ₹ 93.92 lakh were adjusted against the bills as 'Public Contribution'. The Council failed to maintain any record evidencing contribution made by the public and the payment made to the contractors out of the contribution. Absence of records has resulted in loss of audit trail evidencing the quantum of public contribution received and the actual payment made to the contractors.

3.8 Outstanding Inspection Reports

Audit observations on financial irregularities and defects in the maintenance of accounts noticed during local audit which are not settled on the spot are communicated to the heads of the offices and to the next higher authorities through Inspection Reports (IRs). Sixteen IRs issued between May 1994 and May 2013 comprising 172 paras had not been settled (December 2015).

3.9 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 2009-10 in respect of the Garo Hills Autonomous District were placed before the Council, action taken on the audit observations had not been furnished.

It is recommended that the Council should ensure time bound action on the audit observations pointed out in the Audit Reports to facilitate improved financial discipline and good governance in the conduct of the affairs of the Council.



Shillong
The 06 February 2017

(Stephen Hongray)
Accountant General (Audit), Meghalaya

Countersigned



New Delhi
The 09 February 2017

(Shashi Kant Sharma)
Comptroller and Auditor General of India



APPENDICES

Appendix – 3.1

Statement showing loss of revenue due to bid money short realised from the lessess of haats during 2010-11 and due to cancellation of first bid and acceptance of subsequent bid

(Amount in ₹)

Name of Haats	Bid Amount /Date of settlement of bid	Date of cancellation of lease	No. of months the haat was operational (w.e.f. 01/04/10 till date of cancellation)	Amount due to be paid by the lessee (col. 2/12 x col.4)	Amount paid	Amount short paid (col 5- 6)	Amount bid by the 2nd bidder	Loss of revenue due to cancellation of first bid and acceptance of subsequent bid
1	2	3	4	5	6	7	8	9
Jadigittim	6473000 08/03/10	04/11/10	7.0	3775917	700000	3075917	752000	1945083
Nangalbibra	1366500 19/03/10	04/11/10	7.0	797125	500000	297125	315951	253424
Belguri	100000 NA (Hence calculated as 01/04/10)	04/11/10	7.0	58333	13000	45333	8000	33667
Morop	125000 18/03/10	04/11/10	7.0	72917	70000	2917	28000	24083
Gobel	441060 24/03/10	04/11/10	7.0	257285	90000	167285	70110	113665
Total	8505560			4961577	1373000	3588577	1174061	2369922

Appendix – 3.2

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

(Amount in ₹)

Sl. No.	Name of the Defaulter	Assessment year for which Professional Tax was not paid	Arrear in years	Amount paid during last assessment	Total Professional Tax realisable calculated as per rates of previous assessment	Maximum amount of penalty leviable
1	Centre Teacher, Chisregre Centre	2010-11 to 2010-11	1	6000	6000	6000
2	Divisional Forest Officer, Social Forestry, Baghmara	2010-11 to 2010-11	1	11900	11900	11900
3	Gomajhora G/A U.P School	2010-11 to 2010-11	1	480	480	480
4	Gopinathkilla Deficit U.P School	2010-11 to 2010-11	1	2825	2825	2825
5	Gopinathkilla G/A Secondary School	2010-11 to 2010-11	1	1600	1600	1600
6	ITI, Baghmara	2010-11 to 2010-11	1	8300	8300	8300
7	Monabari G/A Secondary School	2010-11 to 2010-11	1	2000	2000	2000
8	Okkapara Deficit U.P School	2010-11 to 2010-11	1	9500	9500	9500
9	Range Forest Officer, Social Forestry, Baghmara	2010-11 to 2010-11	1	6000	6000	6000
10	Ranku Memorial Girls Secondary School	2010-11 to 2010-11	1	3305	3305	3305
11	Addl. DMHO, Williamnagar	2001-02 & 2002-03	2	17665	35330	35330
12	Bolchimgre G/A U.P School	2009-10 to 2010-11	2	480	960	960
13	Boldakgre G/A Secondary School	2009-10 to 2010-11	2	1350	2700	2700
14	Centre Teacher, Bainapara Centre	2009-10 to 2010-11	2	29000	58000	58000
15	Centre Teacher, Damalgre Centre	2009-10 to 2010-11	2	10725	21450	21450
16	Centre Teacher, Nogorpara Centre	2009-10 to 2010-11	2	13900	27800	27800

Sl. No.	Name of the Defaulter	Assessment year for which Professional Tax was not paid	Arrear in years	Amount paid during last assessment	Total Professional Tax realisable calculated as per rates of previous assessment	Maximum amount of penalty leviable
17	Chenggiri G/A U.P School	2009-10 to 2010-11	2	480	960	960
18	Chokpot English G/A U.P School	2009-10 to 2010-11	2	3960	7920	7920
19	Danggin Memorial Secondary School	2009-10 to 2010-11	2	1000	2000	2000
20	Dimapara G/A Secondary School	2009-10 to 2010-11	2	2500	5000	5000
21	Garobadha G/A Girls' U.P School	2009-10 to 2010-11	2	480	960	960
22	Gasuapara G/A Secondary School	2009-10 to 2010-11	2	2620	5240	5240
23	Gasuapara G/A U.P School	2009-10 to 2010-11	2	390	780	780
24	Gittingre G/A U.P School	2009-10 to 2010-11	2	480	960	960
25	Headmaster, Danggin Memorial U.P School	2009-10 to 2010-11	2	1600	3200	3200
26	Headmaster, Warima Secondary School	2009-10 to 2010-11	2	1600	3200	3200
27	Jatrakona G/A U.P School	2009-10 to 2010-11	2	390	780	780
28	Joyfar G/A Secondary School	2009-10 to 2010-11	2	500	1000	1000
29	Karukol G/A Secondary School	2009-10 to 2010-11	2	1290	2580	2580
30	Mibonparan U.P School	2009-10 to 2010-11	2	480	960	960
31	Milwagre G/A Secondary School	2009-10 to 2010-11	2	480	960	960
32	Nawan Memorial G/A U.P School	2009-10 to 2010-11	2	480	960	960
33	Nongalbibra G/A U.P School	2009-10 to 2010-11	2	440	880	880
34	Principal Rajabala Deficit School, West Garo Hills	2009-10 to 2010-11	2	15230	30460	30460

Audit Report for the year ended 31 March 2011

Sl. No.	Name of the Defaulter	Assessment year for which Professional Tax was not paid	Arrear in years	Amount paid during last assessment	Total Professional Tax realisable calculated as per rates of previous assessment	Maximum amount of penalty leviable
35	Range Forest Officer, Social Forestry, Kondhok	2009-10 to 2010-11	2	3250	6500	6500
36	Rewak G/A U.P school	2009-10 to 2010-11	2	480	960	960
37	Silkigre Deficit Secondary	2009-10 to 2010-11	2	24450	48900	48900
38	Vidyamoni G/A Secondary school	2009-10 to 2010-11	2	1200	2400	2400
39	Warima G/A Secondary School	2009-10 to 2010-11	2	1600	3200	3200
40	Asst. Employment Officer, District Employment Exchange, Baghmara	2008-09 to 2010-11	3	2825	8475	8475
41	Bul Akawe G/A U.P School	2008-09 to 2010-11	3	480	1440	1440
42	Centre Teacher, Kalaichar Centre	2008-09 to 2010-11	3	7020	21060	21060
43	Child Development Project Officer, Betasing, ICDS	2008-09 to 2010-11	3	3215	9645	9645
44	Chokpot G/A Higher Secondary School	2008-09 to 2010-11	3	9280	27840	27840
45	DRDA, Baghmara	2006-07, 2009-10 to 2010-11	3	5580	16740	16740
46	Emandurabanda G/A School	2008-09 to 2010-11	3	560	1680	1680
47	Headmaster, Rangsu Agal U.P School	2008-09 to 2010-11	3	480	1440	1440
48	Mindikgre G/A Secondary School	2008-09 to 2010-11	3	680	2040	2040
49	Moheskola G/A Secondary School	2008-09 to 2010-11	3	1160	3480	3480
50	Rangassora Memorial Secondary School	2008-09 to 2010-11	3	480	1440	1440
51	Rangsa Agal G/A U.P School	2008-09 to 2010-11	3	480	1440	1440

Sl. No.	Name of the Defaulter	Assessment year for which Professional Tax was not paid	Arrear in years	Amount paid during last assessment	Total Professional Tax realisable calculated as per rates of previous assessment	Maximum amount of penalty leviable
52	St. Francis De Sales U.P School	2008-09 to 2010-11	3	510	1530	1530
53	Sub-Divisional School Education Officer, South Garo Hills, Baghmara (L.P. School Teachers)	2008-09 to 2010-11	3	155502	466506	466506
54	Border Areas Development Officer, Baghmara, South Garo Hills	2007-08 to 2010-11	4	2130	8520	8520
55	Daram Boldak G/A U.P School	2007-08 to 2010-11	4	480	1920	1920
56	District Youth Co-ordinator, Nehru Yuva Kendra, Williamnagar	2005-06 to 2008-09	4	4000	16000	16000
57	Sangknigre G/A Secondary School	2007-08 to 2010-11	4	825	3300	3300
58	St. Dominic Savio U.P School	2007-08 to 2010-11	4	400	1600	1600
59	St. Francis De Sales G/A Secondary School, Nongalbibra	2007-08 to 2010-11	4	1110	4440	4440
60	ADC (Election), Ampati	2006-07 to 2010-11	5	3875	19375	19375
61	BDO, Betasing	2006-07 to 2010-11	5	11865	59325	59325
62	Centre Teacher, Anangpara Centre	2006-07 to 2010-11	5	12520	62600	62600
63	Deputy Commissioner, Ampati	2002-03 to 2003-04 & 2008-09 to 2010-11	5	7270	36350	36350
64	Principal Bhaitbari Secondary School, West Garo Hills	2000-01 to 2002-03 & 2009-10 to 2010-11	5	17080	85400	85400

Audit Report for the year ended 31 March 2011

Sl. No.	Name of the Defaulter	Assessment year for which Professional Tax was not paid	Arrear in years	Amount paid during last assessment	Total Professional Tax realisable calculated as per rates of previous assessment	Maximum amount of penalty leviable
65	Sub-Divisional Officer (Election), Ampati Civil Sub-Division, Ampati	2006-07 to 2010-11	5	400	2000	2000
66	Headmaster, Baksalpara Deficit Pattern Secondary	2005-06 to 2010-11	6	5700	34200	34200
67	Principal, Ampati Govt Higher Secondary School, West Garo Hills	2004-05 to 2007-08 & 2009-10 to 2010-11	6	4145	24870	24870
68	Asst. Engineer, PWD (R), N.H, Gokolgre	2004-05 to 2010-11	7	22180	155260	155260
69	Headmaster, Damas Secondary School	2004-05 to 2010-11	7	9605	67235	67235
70	SBI, Gasuapara	2004-05 to 2010-11	7	2330	16310	16310
71	Border Area Development Officer, Kalaichar	2003-04 to 2010-11	8	630	5040	5040
72	Deputy Commissioner, East Garo Hills, Williamnagar	2003-04 to 2010-11	8	22750	182000	182000
73	SBI, Baghmara	2002-03 to 2008-09	9	4700	42300	42300
74	SBI, Baghmara	2002-03 to 2008-09	9	4700	42300	42300
75	Headmaster, Jonglapara G/A Secondary School	2001-02 to 2010-11	10	120	1200	1200
76	BDO, Chokpot	2000-01 to 2010-11	11	22525	247775	247775
77	Block Development Officer, Songsak C&RD Block, East Garo Hills	2002-03 to 2010-11	11	9415	103565	103565
78	Meghalaya Board of School Education, Tura	2000-01 to 2010-11	11	50930	560230	560230
					2676781	2676781