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

FOR THE YEAR 1996-97

**KARBI ANGLONG
AUTONOMOUS COUNCIL
DIPHU, ASSAM**



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PREFATORY REMARKS

The Report has been prepared for submission to the Governor under paragraph 7(4) of the Sixth Schedule to the Constitution of India. It relates mainly to points arising from the audit of the financial transactions of the Karbi Anglong Autonomous Council.

The cases mentioned in the Report are those which came to notice in the course of test check of the accounts for the year 1996-97.

This Report contains three sections of which one section deals with the constitution of the Karbi Anglong Autonomous Council, the rules for the management of the Council Fund and maintenance of accounts by the Council. The remaining two sections include comments on the Council's financial position and various irregularities relating to the year 1996-97.

(iv)

OVERVIEW

A synopsis of the findings contained in the important paragraphs is presented in the overview.

Revenue deficit during 1996-97 increased fourfold to Rs. 963.92 lakh against Rs. 232.68 lakh in 1995-96. The excess expenditure was met by irregular diversion of accumulated unspent funds advanced by State Government for entrusted functions.

(Paragraph 2.1.2)

Revenue of Rs.3.05 lakh collected from Transport branch was not exhibited in the Annual Accounts resulting in understatement of Revenue.

(Paragraph 2.2.1)

Actual receipt of Grants-in-aid from State Government was Rs.1050.50 lakh instead of Rs.1798.52 lakh shown in the accounts.

(Paragraph 2.2.2)

Capital expenditure of Rs.33.80 lakh and Rs.66.53 lakh under the heads of Account "Roads and Bridges" and "Public Works" were shown under Revenue account.

(Paragraph 2.2.3)

Receipt and expenditure under entrusted functions were overstated by Rs.123.21 lakh and Rs.448.84 lakh respectively, in the Annual Accounts.

(Paragraph 2.3.2)

Rs.598.06 lakh was deducted by the Council as administrative charges from the advances received from the State Government under

(v)

Plan allocation (Rs.7974.16 lakh) without the approval of the Government.

(Paragraph 2.3.3)

Revenue of Rs.10.87 lakh earned under transferred functions was irregularly deposited into Council fund instead of crediting in revenue accounts of the State Government.

(Paragraph 2.3.4)

Non-reconciliation of figures under PLA with Treasury led to huge differences between the figures recorded in Treasury records and Annual Accounts.

(Paragraph 2.4.1)

Fencing material worth Rs.2.91 lakh was purchased without observing codal formalities.

(Paragraph 3.1.2)

Two Ambassador Cars (One AC and One non AC) were purchased for Rs.7.28 lakh under Integrated Jhumia Development Programme - a Centrally Sponsored Scheme, without provision of such purchase in the scheme.

(Paragraph 3.1.3)

There was loss of revenue of Rs.37.69 lakh for settlement of entry tax at check gates with bidders below the assessed value.

(Paragraph 3.2.1)

There was loss of revenue of Rs.9.19 lakh for non-operation of mahals and granting irregular extension of lease period.

(Paragraph 3.2.2)

Section - I

1.1 Introduction

The Karbi Anglong District Council in Assam, renamed as the Karbi Anglong Autonomous Council (with effect from 13 September 1995), 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 to the Constitution of India provides for administration of specified tribal areas. It stipulates constitution of a District Council for each autonomous district with powers to make laws on matters listed in paragraph 3(i) of the Sixth Schedule, mainly in respect of allotment, occupation, use, etc. of land; management of forests (other than reserve forests); use of any canal or water-course for agriculture; regulation of the practice of "Jhum" or other forms of shifting cultivation; establishment of village or town Committees or Councils and their powers; village or town administration including Police, Public Health and Sanitation and inheritance of property.

Under paragraph 6 (1) of the Sixth Schedule, the Council has 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. The Council also has the powers to assess/levy and collect within the autonomous districts, revenue in respect of land and buildings, taxes on professions, trades, callings and employments, animals, vehicles, boats, taxes on passengers and goods carried in ferries, and the maintenance of schools, dispensaries or roads as listed in paragraph 8 of the Sixth Schedule.

In addition, under paragraph 6 (2) of the Sixth Schedule, the State Government has entrusted (since 1970) to the District

Council additional functions in relation to agriculture, animal husbandry, cottage industries, soil conservation, social welfare, fisheries, forests (including reserve forests) etc. According to the terms of entrustment the District Council is to receive advances from the State Government for the management of the entrusted functions and is to render monthly accounts in the prescribed form to the Accountant General (A&E) with supporting vouchers. Budget provision for these functions (excepting for management of reserve forests) is made in the State Budget and the Council remains responsible to the State Legislature in respect of all matters relating to such funds provided for discharge of functions transferred to it. The State Government is to pay administrative charges to the Council for implementing these functions. In respect of reserve forests, no provision (expenditure or revenue) is made in the State Budget as the Council collects revenue and incurs normal expenditure relating to the management of forests.

1.2 Rules for the management of District Fund

The Sixth Schedule to the Constitution of India also stipulates constitution of a District Fund for each autonomous district to which shall be credited all moneys received by the Council in the course of administration of the district in accordance with the provisions of the Constitution. In exercise of the powers conferred under Para 7(2) of the Sixth Schedule to the Constitution (as it stood originally) the affairs of the District Councils are being regulated under the respective District Council Fund Rules. In respect of this District Council, these are regulated under the Karbi Anglong District Fund Rules, 1952, approved by Governor. In view of the amendment of paragraph 7(2) of the Schedule (made with effect from 2 April 1970) which provides that the rules are to be framed by the Governor for the management of the District Fund and for the procedure to be followed in respect of payment of money into the said Fund, the withdrawal of moneys therefrom, the custody of moneys therein and any other matters connected therewith or

ancillary to these matters, the Government of Assam prepared in 1972 draft District Fund Rules, which were revised as the District Fund Rules, 1978, the Autonomous District Fund Rules, 1989, 1992 and 1995. The revised Rules, 1995 are yet to be finalised by the State Government.

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 and communicated to the State Government of Assam in June 1977. The State Government forwarded this form of accounts to the Council in March 1978.

The Annual Accounts for the year 1996-97 prepared in prescribed form were submitted by the Council to Audit in October 1997.

Results of the test check of Annual Accounts of the Council for the year 1996-97 are given in the succeeding paragraphs.

Section II

2.1 Receipts and expenditure

2.1.1 According to the Annual Accounts furnished by the Council, the receipts and expenditures of the Council for the year 1996-97 and the resultant revenue deficit were as follows :

Receipts (Rupees in lakh)	Disbursements (Rupees in lakh)
PART-I DISTRICT FUND	
1. Revenue Receipts i. Taxes on Income & Expenditure 94.36 ii Land Revenue 7.27 iii Stamps & Registration Fees 1.98 iv Public works rent 2.94 v Other Administrative Service 0.83 vi Other General Economic Services 12.03 vii Fisheries 2.84 viii Forest 131.08 ix Stationery and Printing 0.01 x Mines & Minerals 13.78 xi Education 2.86 xii Grants in aid from State Government 1798.52 xiii Interest receipts 0.24 Total Revenue Receipts 2068.74 Revenue Deficit 963.92	1. Revenue Expenditure i. District Council 15.36 ii Executive Member 13.91 iii Administration of Justice 0.59 iv Land Revenue 222.94 v Art & Culture 20.18 vi Secretariat General Service 94.36 vii Printing and Stationery 88.75 viii Public works 113.94 ix Education 1827.02 x Urban Development 88.70 xi Social Security & welfare 1.49 xii Relief on Account of Natural Calamities 19.98 xiii Other General Economic Services 20.78 xiv Information & Publicity 6.33 xv Forest 300.96 xvi Roads & Bridges 171.98 xvii Roads & Transport Services 0.04 xviii Pension & other retirement benefits 25.00 xix L.I.C. 0.35 Total Revenue Expenditure 3032.66 Revenue Surplus ---

2. Capital		2. Capital	
3. Debt		3. Debt	
4. Loans & Advances		4. Loans & Advances	
i Recoveries of loans & advances	16.15	i Disbursement of loans & advances	15.02
Total of Part - I District Fund	2084.89	Total of Part - I District Fund	3047.68
PART - II DEPOSIT FUND			
i Fund received from the State Govt. for transferred functions	10259.76	i Expenditure on transferred functions	10169.26
		ii Deposit not bearing interest-security deposit	0.10
Total of Part-II Deposit fund	10259.76	Total of Part-II Deposit fund	10169.36
Total Receipts (Pt.I & Pt.II)	12344.65	Total Disbursements of Part-I & Part-II	13217.04
Opening balance Cash Treasury (PLA)	2.38 579.39	Closing balance Cash Treasury (PLA)	1.51 (-292.13)
GRAND TOTAL :	12926.42		12926.42

Minus figure under closing balance is yet to be reconciled by the Council with the Treasury vide paragraph 2.4 of the Report.

2.1.2 Revenue deficit

Revenue receipts (including grants-in-aid receipts) of the Council for the year 1996-97 pertaining to inherent functions as specified in the Sixth Schedule to the Constitution were Rs.2068.74 lakh. Against this the Council spent Rs.3032.66 lakh resulting in net revenue deficit of Rs.963.92 lakh (46.59 per cent). Compared to the revenue deficit of Rs.232.68 lakh during 1995-96 the increase in 1996-97 was fourfold.

The excess expenditure was met by irregular diversion of accumulated unspent funds advanced by the State Government for discharging entrusted functions which was irregular.

2.1.3 Shortfall in collection of revenue

The Budget of the Council had projected revenue receipts of Rs.624.40 lakh (excluding grants-in-aid from State Government). The actual collection of revenue as reflected in Statement-5 of Annual Accounts was Rs.270.22 lakh (43.28 per cent) resulting in huge shortfall in revenue collection of Rs.354.18 lakh (56.72 per cent). Details of variation between budget provision and actual collection in respect of various heads of account are shown in Appendix-I. The shortfall ranged between 82 and 100 percent in respect of 6 heads of accounts, under receipts of the Council.

Reasons for huge shortfall in revenue receipt had not been stated (May 1999).

2.1.4 Variation between Budget provision and actual expenditure

Under the following heads of Council sector, expenditure was far in excess of Budget provision:

Sl. No.	Head of Account	Budget Provision	Actual Expenditure	Excess	Percentage of excess
(Rupees in lakh)					
1.	Land Revenue	118.45	222.94	104.49	88
2.	Printing & Stationery	71.05	88.75	17.70	25
3.	Urban Development	73.00	88.70	15.70	22
4.	Other General				
	Economic Services	13.21	20.78	7.57	57
5.	Forest	270.94	300.96	30.02	11

Besides, against adequate Budget provision no expenditure/ negligible expenditure was incurred against the following heads:

Sl.No.	Head of Account	Budget Provision	Actual Expenditure
(Rupees in lakh)			
1.	Fisheries	13.00	NIL
2.	Minor Irrigation	70.00	NIL
3.	Agriculture	170.00	NIL
4.	Public Health Sanitation & Water Supply	36.00	NIL
5.	Roads & Transport Services	36.30	0.04

Reasons for such variations were not stated by the Council (May 1999).

1.5 Variations in Receipts and Expenditure between current year and previous year.

Variations in receipts and expenditure between current year (1996-97) and previous year (1995-96) are indicated in Appendix-II. The variations ranged from 32 to 457 per cent in respect of receipts and from 22 to 136 per cent in respect of expenditure. The variation was more than 100 per cent in respect of 4 out of 8 revenue heads of accounts and 7 out of 21 under expenditure heads of accounts. The reasons for variation had not been stated.

1.2 Comments on accounts

1.2.1 Revenue of Rs.3.05 lakh realised by the Transport Department was deposited with the cash branch and not exhibited in the Annual Accounts (Statement 5) resulting in understatement of revenue to that extent, under the head.

In reply the Council stated (April 1999) that it was an inadvertent mis-classification taken up for correction. Necessary correction had not yet been intimated (May 1999).

2.2.2 Against the actual receipt of Rs.1050.50 lakh under the head-Grants-in-aid from the State Government, Rs.1798.52 lakh was shown in the Annual Accounts resulting in overstatement of receipts by Rs.748.02 lakh.

2.2.3 Under the head of account "Roads and Bridges" capital expenditure of Rs.33.80 lakh was incurred for construction of link roads and the expenditure was booked as revenue expenditure instead of capital resulting in understatement of capital expenditure and overstatement of revenue expenditure to that extent.

Similarly under 'Public Works' Rs.66.53 lakh was spent for execution of major works like construction of Karbi Bhavan construction of inspection bungalow etc. and the expenditure was not capitalised resulting in understatement of capital expenditure and overstatement of revenue expenditure by Rs.66.53lakh.

2.3 Entrusted functions

2.3.1 In the cases of entrusted functions the Council is not empowered to reappropriate funds from one major head to another and is required to restrict the expenditure to the limit of Budget provision fund released by the State Government. In the following cases, the Council incurred expenditure of Rs.131.85 lakh in excess of funds released by the State Government by irregular diversion from other heads:

Sl. No.	Head of Account	Budget Provision Plan	Fund Released Plan	Expenditure incurred	Excess over fund released
(Rupees in lakh)					
1.	2210 Medical	277.36	245.73	266.61	20.88
2.	2215 Public Health Engineering	674.80	706.56	734.10	27.54
3.	4702 Minor Irrigation	770.00	700.00	745.51	45.51
4.	4701 Mines & Minerals	103.60	89.48	123.91	34.43
5.	2205 Art & Culture	6.35	6.35	9.84	3.49
TOTAL		1832.11	1748.12	1879.97	131.85

In the cases of serial 2,4 and 5, the Council also spent Rs.83.10 lakh in excess of budget provision. Reasons for the excess expenditure were not stated by the Council (May 1999).

2.3.2 Receipts and expenditure for transferred functions in Annual Accounts(Statement 7) were shown as Rs.10,259.76 lakh and Rs.10,169.26 lakh whereas the actual receipts and expenditure as shown in PLA cash book and other relevant records were Rs.10,136.55 lakh and Rs.9720.42 lakh respectively. Thus receipts and expenditure were overstated by Rs.123.21 lakh and Rs.448.84 lakh respectively in the Annual Accounts for 1996-97.

No reply was furnished by the Council (May 1999).

2.3.3 Administrative charges @ 7.5 per cent of the allocated plan fund on transferred subjects is to be paid by the State Government to the Council. Though no such specific grant was released by the State Government, the Council deducted Rs.598.06 lakh from the allocated

plan funds of Rs.7974.16 lakh for meeting its pending liabilities. The action of the Council was irregular as it affected the commitment under plan heads.

2.3.4 The revenue earned from transferred functions is to be deposited into Government account. Contrary to this, the Council deposited Rs.10.87 lakh earned by different transferred functions into Council fund instead of Government account. The reasons of which had not been stated by the Council (May 1999).

2.4 Personal Ledger Account

2.4.1 The District Council Authorities maintained a Personal Ledger Account (PLA) with the Diphu Treasury, into which all receipts on account of regular functions and entrusted functions are credited and all expenditure on both accounts are met. The balances held in the PLA as per Council records were not reconciled with the balances shown in the records of Diphu Treasury for the period covered under audit resulting in huge discrepancies in the balances as shown below :

	As per Treasury Records (Pass Book)	As per Annual Accounts for 1996-97
(Rupees in lakh)		
1. Opening balance as on 01-04-1996	1455.19	579.39
2. Closing balance as on 31-03-1997	4037.40	(-) 292.13

The reasons for non-reconciliation of the accounts had not been stated (May 1999).

2.4.2 All receipts and payments of the Council are to be operated through the PL Account. In March 1997 the Council

irregularly kept grants-in-aid of Rs.82.44 lakh pertaining to Rural Road Communication scheme in bank account with SBI, Diphu instead of depositing the amount in P.L. Account.

Similarly, another amount of Rs.51.99 lakh pertaining to Works and Education wings of the Council was deposited into SBI, Diphu in February 1996 in the form of Deposit-at-call Receipt, of which Rs.45.57 lakh were spent leaving a balance of Rs.6.42 lakh with the Bank.

The irregular action was brought to the notice of the Council but no reply was received (May 1999).

Section III

3.1 Grants in aid

3.1.1 Execution of works without approval

Rupees 52 lakh was received as grants in 1995-96 under Centrally sponsored scheme "Development of schools under Central sector compact areas". Between October 1996 and March 1997 the amount was disbursed to 26 Constituency Development Committees @ Rs.2 lakh each in cash, without approval of works/schemes. Utilisation certificates in respect of the amounts were also not received till March 1998.

The Council stated (September 1998) that the Utilisation Certificates were since received but had not stated anything about approval of works/scheme. Undertaking of works without approval of competent authority was irregular.

3.1.2 Irregular purchase

Under Integrated Jhumia Development Programme (I.J.D.P.), a Centrally Sponsored Scheme, the Project Implementing Officer purchased (February 1997) fencing materials (barbed wire 70 qtls. and staple 180 kg) valued at Rs.2.91 lakh without observing purchase formalities like inviting tender/quotation etc. In reply the Council stated (April 1999) that the materials were purchased at the fag-end of the year and hence due formalities could not be observed. The reply is not tenable as purchase rules framed by Government were violated.

3.1.3 Unauthorised purchase of two Cars

Against the provision of a jeep under Integrated Jhumia Development Programme, two Ambassador cars (one A.C. and one non A.C.) were purchased in November 1995 for Rs.7.28lakh without

approval from the Government of India. Payments were made between November 1995 to April 1996 in three installments. In reply the Council stated (April 1999) that the purchase of cars at Rs. 7.28 lakh was as per Annual Action Plan approved by KAAC Authority and utilised for supervision of various schemes of Integrated Jhumia Development Programme.

Purchase of the cars without approval from Government of India (the Scheme being Centrally Sponsored) and without provision in the scheme was unauthorised and irregular.

3.2 Revenue Receipts

3.2.1 Loss of revenue due to settlement of check gates below the assessed value

The aggregate Government value of ten motor vehicle check gates under Diphu sub-division was assessed (February 1996) by Taxation Department of the Council at Rs.53 lakh for the year 1996-97. Against this the check gates were settled between March 1996 and July 1996 with bidders at Rs.15.31 lakh resulting in loss of revenue of Rs.37.69 lakh as given in Appendix - III.

The basis of assessing Government value and the modalities of accepting tender in settling the gates below the Government value were not on records.

3.2.2 Non-operation of Mahals

(a) The Dillai Sarihajan sand mahal under Forest East Division, Diphu with stipulated yield of 1000cum per year was settled (August 1992) with a bidder for two years from 4 September 1992 at the highest tendered rate of Rs.1.95 lakh. Without paying the security deposit and kist money the bidder requested settling of the mahal at Government rate (Rs.50 per cum plus 25 per cent monopoly fee). The Council did not take any decision till 20 August 1996 and the mahal

remained inoperative. After that the mahal was settled with another lessee for one year from 21 August 1996 for extraction of 2000 cum at Government rate although the stipulated yield was 1000 cum per year. This time also the lessee did not pay the security deposit and kist money.

Due to inaction of the Council (1st settlement) and erroneous settlement (2nd settlement) the mahal remained inoperative from September 1992 to August 1997 resulting in loss of revenue of Rs.3.13 lakh computed at Rs.62,500 per year (@ Rs.50 per cum plus 25 per cent monopoly fees on 1000 cum per year).

(b) Lenghit river stone-cum-sand mahal No.10 was settled (September 1992) with a bidder for Rs.2.60 lakh for two years with effect from 3 August 1992 for extraction of 3000 cum of stone and 1000 cum of sand. As the bidder failed to extract the stipulated quantity of stone and sand within the period of settlement he was allowed two years extension upto 2 August 1996 to extract balance quantity (2041 M³ of stone and 885 M³ of sand) without any extension fees (10 per cent of the value of extraction). Thereafter the mahal remained without settlement upto August 1997.

Thus due to granting of extension instead settlement of the mahal afresh for 2 years and not putting up the mahal for lease for further one year (upto August 1997) the Council sustained loss of Rs.3.90 lakh (@ Rs.2.60 lakh for two years).

(c) Lenghit river stone mahal No.30 was settled (August 1992) with a bidder for two years from September 1992 at Rs.2.26lakh (stipulated quantity of extraction 3000cum). The bidder failed to extract the stipulated quantity within the settled period and two year's extension (from January 1995) was allowed on payment of fees of Rs.0.10lakh. Thereafter no attempt to settle the mahal was made.

Instead of giving extension from January 1995 had the Council settled the mahal afresh for subsequent period of 2 years (from January 1995 to December 1996) the Council could have earned a revenue of Rs. 2.16 lakh (@ Rs. 1.13 lakh x two years minus fees of Rs. 0.10 lakh for extension).

3.3 Other points

3.3.1 Outstanding Inspection Reports

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

The following audit paragraphs pertaining to the period from January 1992 to March 1996, issued to the Council between 1974 and 1997, were pending despite the lapse being pointed out in earlier Audit Reports.

Sl. No.	Periods/years of Inspection Reports	Year of issue	Number of outstanding paragraphs
1.	January 1972 to December 1972	1974	5
2.	August 1975 to April 1976	1976	32
3.	May 1976 to June 1977	1978	44
4.	July 1977 to September 1978	1979	41
5.	October 1978 to January 1980	1981	47
6.	February 1980 to March 1981	1982	23
7.	April 1981 to March 1982	1983	21
8.	April 1982 to March 1983	1983	38
9.	April 1983 to March 1984	1985	62
10.	April 1984 to March 1985	1986	58
11.	April 1985 to March 1986	1987	12
12.	April 1986 to March 1988	1989	20
13.	April 1988 to March 1990	1996	17
14.	April 1990 to March 1995	1996	33
15.	April 1995 to March 1996	1997	17
TOTAL :			470

Even the initial reply to the Inspection Reports mentioned above have not been furnished by the Council (May 1999)

K. Manjitsingh

(Kanwar Manjit Singh)
Accountant General (Audit), Assam

Guwahati

The 16 NOV 1999

Countersigned

V. K. Shunglu

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

New Delhi

The 29 NOV 1999

APPENDIX -1

Statement of variation between budget and actual

(Ref : Paragraph 2.1.3 page 6)

Sl. No.	Major Head of Account	Budget Estimates	Actual receipt as per Annual Accounts	Variation Shortfall(-)/ Excess (+)	Percentage of variation
(Rupees in lakh)					
1.	Taxes on Income & Expenditure	70.50	94.36	(+) 23.86	34
2.	Land Revenue	40.00	7.27	(-) 32.73	82
3.	Stamps & Registration Fees	4.50	1.98	(-) 2.52	56
4.	Taxes on vehicle	43.00	—	(-) 43.00	100
5.	Interest Receipts	2.00	0.24	(-) 1.76	88
6.	Stationery & Printing	0.20	0.01	(-) 0.19	95
7.	Public Works	5.00	2.94	(-) 2.06	41
8.	Other Administrative Service	1.10	0.83	(-) 0.27	25
9.	Education	1.60	2.86	(+) 1.26	79
10.	Other General Economic Services	37.00	12.03	(-) 24.97	67
11.	Fisheries	2.00	2.84	(+) 0.84	42
12.	Forest	379.00	131.08	(-) 247.92	65
13.	Mines & Minerals	30.00	13.78	(-) 16.22	54
14.	Roads & Bridges	1.00	—	(-) 1.00	100
15.	Road Transport Services	7.50	—	(-) 7.50	100
	TOTAL :	624.40	270.22	(-) 354.18	56.72

APPENDIX -II

Variation in Receipts & Expenditure between
Current year and previous year
(Ref : Paragraph 2.1.5 page 7)

Sl. No	Head of Account	Actuals		Variation Increase(+) Decrease(-)	Percentage of variation
		1995-96	1996-97		
	Revenue Heads	(Rupees in lakh)			
1.	Taxes on Income & Expenditure	40.57	94.36	(+) 53.79	133
2.	Land Revenue	10.74	7.27	(-) 3.47	32
3.	Stamps and Registration Fees	6.05	1.98	(-) 4.07	67
4.	Public works Rent	0.80	2.94	(+) 2.14	268
5.	Other Administrative Services	59.47	0.83	(-) 58.64	99
6.	Fisheries	0.51	2.84	(+) 2.33	457
7.	Forest	270.08	131.08	(-)139.00	51
8.	Education	0.87	2.86	(+) 1.99	229
	Expenditure Heads				
1.	District council	115.83	15.36	(-)100.47	87
2.	Executive Member	17.81	13.91	(-) 3.90	22
3.	Administration of Justice	11.02	0.59	(-) 10.43	95
4.	Land Revenue	100.72	222.94	(+)122.22	121
5.	Art and Culture	16.52	20.18	(+) 3.66	22
6.	Secretariat General Services	39.94	94.36	(+) 54.42	136
7.	Printing and Stationery	-	88.75	(+) 88.75	100
8.	Public works	72.92	113.94	(+) 41.02	56
9.	Education	1454.97	1827.02	(+) 372.05	26
10.	Public Health, Sanitation, Water Supply	1.19	-	(-) 1.19	100
11.	Urban Development	66.08	88.70	(+) 22.62	34

12.	Social Security & Welfare	6.08	1.49	1-4.59	75
13.	Relief on account of Natural Calamities	32.95	19.98	(-) 12.97	39
14.	Other General Economic Services	36.11	20.78	(-) 15.33	42
15.	Minor Irrigation	70.00	-	(-) 70.00	100
16.	Information and Publicity	-	6.33	(-) 6.33	100
17.	Forests	226.27	300.96	(+) 74.69	33
18.	Roads and Bridges	120.00	171.98	(-) 51.98	43
19.	Roads and Transport charges	36.48	0.04	(-) 36.44	100
20.	Pension & other retirement benefits	34.34	25.00	(-) 9.34	27
21.	L.I.C	0.49	0.35	(-) 0.14	29

APPENDIX - III

Statement showing loss of revenue in settlement
of check gates.

(Ref. Paragraph 3.2.1 page 13)

Sl. No.	Name of Check gate	Date of settlement	Name of Lessee (Bidder)	Government value	Value at which settled	Loss of Revenue
				(Rupees in lakh)		
1.	Howraghat checkgate	26 March 1996	Shri Monindra Terang	1.50	0.73	0.77
2.	Grampani checkgate (NH-39)	29 March 1996	Shri Digen Timeng	20.00	7.65	12.35
3.	Laharijan check gate (NH-36)	29 March 1996	Shri Debendra Engoti	3.00	1.19	1.81
4.	Laharijan check gate (NH-39)	3 April 1996	Shri Sarat Ch. Dey	10.00	3.12	6.88
5.	Khot-Khoti checkgate	6 April 1996	Shri D. Mazumdar	0.50	0.31	0.19
6.	Borlangpher checkgate	1 July 1996	Shri Kharsiag Bey	2.00	0.90	1.10
7.	Parakhowa check gate (NH-36)	-	-	15.00	1.15	13.85
8.	Borbheta checkgate	-	-	0.50	0.08	-
9.	Bogijan checkgate		Shri Hemari Teran	0.25	0.06	0.19
10.	Rangsali checkgate		Shri Teely Tokbi	0.25	0.12	0.13
TOTAL				53.00	15.31	37.69