



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

For the year ended 31 March 2010



**Khasi Hills Autonomous District Council
Shillong, Meghalaya**

Presented by signature
on 19 OCT 2016

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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 Khasi Hills Autonomous District Council, Shillong, 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:

- There were delays in completion of sanitary works executed under the Award of the Twelfth Finance Commission.

(Paragraph 3.1)

- Utilisation certificates for ₹ 12.78 lakh paid to the members of the District Council for sports and youth affairs and arts and culture had not been furnished.

(Paragraph 3.2)

- Non-deduction of value added tax resulted in loss of revenue of ₹ 59.96 lakh.

(Paragraph 3.4)

- Professional tax of ₹ 26.98 lakh in respect of officers/officials of Government offices/departments was outstanding.

(Paragraph 3.5)

- Cash Book of the Council was not maintained as per the requirement of the United Khasi and Jaintia Hills District Council Fund Rules, 1952.

(Paragraph 3.6)

SECTION I

1.1 Introduction

The United Khasi and Jaintia Hills District Council was set up in June 1952 under Article 244(2) read with the Sixth Schedule to the Constitution of India. The Council was bifurcated in 1967 and the Jowai District Council was carved out of it. In 1973, the United Khasi and Jaintia Hills District Council and the Jowai District Council were renamed as Khasi Hills District Council and Jaintia Hills District Council respectively.

The Sixth Schedule to the Constitution of India (Schedule) 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 reserve forests, use of any canal or water courses for agriculture, regulation of the practice of '*Jhum*'¹ 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. Paragraph 6(1) of the Schedule empowers the Councils to establish, construct or manage

¹ A form of shifting agriculture practice.

primary schools, dispensaries, markets, cattle pounds, ferries, fisheries, roads, road transport and water ways in the respective autonomous districts. Paragraph 8 of the Schedule further empowers the Councils to assess, levy and collect within the autonomous districts, revenue in respect of land and buildings, taxes on professions, trades, callings and employments, animals, vehicles and boats, tolls on passengers and goods carried in ferries and taxes for the maintenance of schools, dispensaries or roads.

1.2 Rules for the management of 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 Paragraph 7(2) of the Schedule, 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, withdrawal of moneys therefrom, custody of moneys therein and any other matter connected with or ancillary to these matters. The United Khasi and Jaintia Hills District Council Fund Rules, 1952 (which had been framed by the erstwhile United Khasi and Jaintia Hills District Council for management of the District Fund) are being followed by the Council.

1.3 Maintenance of Accounts

In pursuance of Paragraph 7(3) of the Sixth Schedule to the Constitution of India, 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 of India in April 1977.

The Annual Accounts of the Council for the year 2009-10, prepared in the prescribed format and submitted to Audit in January 2014 contained some discrepancies like incorrect depiction of revenue surplus and capital expenditure and non-inclusion of receipts. These Accounts were revised by the Council at the instance of Audit and revised accounts were submitted in May 2015. Results of the test check of accounts are given in the succeeding paragraphs.

SECTION II

2.1 Receipts and Expenditure

As per the revised Annual Accounts, receipts and expenditure of the Council for the year 2009-10 and the resultant revenue surplus were as under:

Table 2.1

(₹ in lakh)

Receipts			Disbursements		
2008-09	1. Revenue Receipts	2009-10	2008-09	Revenue Expenditure	2009-10
Part-I DISTRICT FUND					
376.88	(i) Taxes on professions, trades and employments	462.17	65.30	(i) District Council	60.86
6.09	(ii) Land revenue	16.63	75.05	(ii) Executive member	103.34
216.43	(iii) Taxes on vehicles	40.96	86.85	(iii) Administration of Justice	98.12
12.13	(iv) Administration of Justice	14.42	26.31	(iv) Land Revenue	29.90
33.74	(v) Other General Economic Services	138.47	631.29	(v) Secretariat General Services	700.11
106.53	(vi) Forests	75.62	115.21	(vi) Public works	169.19
381.24	(vii) Mines & Minerals	1413.16	103.53	(vii) Pension & Retirement benefit	132.67
1.86	(viii) Stationery and Printing	1.11	18.35	(viii) Education	23.70
1.17	(ix) Public works	1.96	226.84	(ix) Social Security & Welfare	0.00

Receipts			Disbursements		
225.15	(xi) Grants-in-aid received from State Government	1230.25	156.74	(x) Other General Economic Services	0.00
			209.64	(xi) Forest	255.46
			197.10	(xii) Road and Bridges	0.00
			120.92	(xiii) Public Health and Sanitation	0.00
			0.00	(xiv) Fisheries	3.60
			0.45	(xv) Relief on account of natural calamities	0.00
			12.34	(xvi) Arts & Culture	10.90
1361.22	Total Revenue Receipt	3394.75	2045.92	Total Revenue Expenditure	1587.85
<i>684.70</i>	<i>Revenue Deficit</i>	-	---	<i>Revenue Surplus</i>	<i>1806.90</i>
	2. Capital		NIL	2. Capital Outlay	
				(i) Public Works	17.34
				(ii) Public Health and Sanitation	220.10
				(iii) Social Security and Welfare	218.96
				(iv) Other General Economic Services	216.67
				(v) Roads and Bridges	12.19
0.00	Total Capital	0.00	0.00	Total Capital Outlay	685.26
NIL	3. Debt	NIL	NIL	3. Debt	NIL
18.16	4. Recoveries of loans and advances	29.30	26.29	4. Disbursement of loans and advances	29.33
1379.38	Total of Part - I	3424.05	2072.21	Total of Part - I	2302.44

PART – II DEPOSIT FUND					
13.83	A. Deposits not bearing interest – (a) Security Deposit	8.48	2.09	A. Deposits not bearing interest- (a) Security Deposit	21.26
7.00	B. Civil Advances- Departmental Advances	9.38	7.00	B. Civil Advances – Departmental Advances	9.38
3.98	C. Deposit bearing interest – (a) Term Deposit	9.75	---	C. Deposit bearing interest – (a) Term Deposit	100.00
24.81	Total of Part-II Deposit Fund	27.61	9.09	Total of Part-II Deposit Fund	130.64
1404.19	Total Receipts (Part I+II)	3451.66	2081.30	Total Disbursements (Part I+II)	2433.08
1485.00	Opening Balance	807.90	807.89	Closing Balance ¹	1826.48
2889.19	Grand Total	4259.56	2889.19	Grand Total	4259.56

Source: Annual Accounts of the Council.

2.2 Comments on Accounts

2.2.1 Interest of ₹ 9.75 lakh earned on term deposit during 2009-10 was accounted for in Statement 1 of Annual Accounts of the Council for the year 2009-10 as term deposit receipt instead of as revenue receipts resulting in understatement of revenue receipts and overstatement of deposit fund by ₹ 9.75 lakh.

2.3 Shortfall in collection of revenue

On scrutiny of Annual Accounts for the year 2009-10 along with the Budget Estimates for 2009-10, it was observed that

¹ Cash: ₹ 5.23 lakh; Personal Ledger Account: ₹ 1130.12 lakh; Bank: ₹ 354.92 lakh; Term Deposit: ₹ 336.21 lakh

there were shortfall in collection of revenue as compared to the Budget Estimates as shown below:

Table 2.2

Sl. No.	Head of Revenue	Budget Estimates	Actual as per Annual Accounts	Shortfall	(In ₹)
					Percentage of shortfall
1.	Forest	1,43,81,730	75,61,927	68,19,803	47.42
2.	Stationery and Printing	2,50,000	1,10,650	1,39,350	55.74
3.	Taxes on Motor Vehicles	50,00,000	40,95,726	9,04,274	18.09

Source: Budget and Statement – 5 of Annual Accounts of 2009-10.

Wide variations between the budget provision and actual collection of revenue indicated that the budgeting process lacked rigour.

2.4 Non-Maintenance of records

The Council did not maintain any ledger or ledger accounts as per various heads of account given in the Annual Accounts. The Council also did not maintain any asset register to record the details of various assets of the Council. Further, there was no system in place to physically verify the Council's assets by responsible officers to ascertain the condition and utility of its different assets. In the absence of such mechanism, the net value along with existence of the Council's assets could not be ascertained in audit. Non-maintenance of any ledger and any record about the available assets of the Council was fraught with the risk of theft or loss of those assets.

2.5 Personal Ledger Account

According to Fund Rules, all moneys received on behalf of the Council and all the expenditure incurred in relation to the affairs of the Council are required to be exhibited in the Personal Ledger Account (PLA) maintained with the Shillong Treasury. It was noticed that as on 31 March 2010, the balances in respect of the Council held in the PLA as per the Plus and Minus Memorandum of Shillong District Treasury for the month of March 2010 was ₹ 1146.11 lakh. But as per Annual Accounts of the Council for the year, the closing balance under PLAs was shown as ₹ 1130.12 lakh. The discrepancy of ₹ 15.99 lakh had not been reconciled (April 2015).

SECTION III

3.1 Execution of works under the award of Twelfth Finance Commission

Under the award of the Twelfth Finance Commission (XII FC) for the year 2007-08, Government of Meghalaya (GoM) sanctioned in March and April 2009 ₹ 4.50 crore to the Council for execution of the following works:

Table 3.1

(₹ in lakh)

Sl. No.	Name of the work	East Khasi Hills District	West Khasi Hills District	Ri-Bhoi District	Total
1	Sanitary Public Latrines	123.40	39.70	14.00	177.10
2	Urinal/Public Latrine	3.90	-	6.30	10.20
3	Slab Cover drain	46.20	18.00	2.90	67.10
4	Drain	71.60	34.50	29.50	135.60
5	Maintenance of accounts	-	-	-	50.00
6	Creation of database	-	-	-	10.00
Total					450.00

Irregularities noticed in the execution of the works are discussed below:

3.1.1 Non utilisation of available funds

Out of ₹ 450 lakh, ₹ 390 lakh was released for 672 sanitary works. As per the condition sanctioning grants-in-aid, the

grants were to be utilised within one year after the date of sanction. Scrutiny (June 2015) of the records relating to execution of these works revealed that the Council completed execution of all the sanitary projects at a total cost of ₹ 381.44 lakh and the balance amount of ₹ 8.56 lakh remained unutilised even after five years of the stipulated period.

3.1.2 Delay in execution of works

Scrutiny of records relating to 20 out of 672 executed works revealed that there were delays in completion 12 out of the 20 works. Further, 8 out of 12 works were completed after a delay of four months or more, the delay going upto 12 months, from the stipulated date of completion. The details are given below:

Table 3.2

Sl. No.	Name of the work	No. of units	Amount (in ₹)	Scheduled date of completion	Actual date of completion	Period of delay (in months)
1.	Slab covered drain at Madanring	03	420000	3/25/2010	8/31/2010	05
2.	Slab covered drain at Lumsohpoh	01	240000	2/20/2010	2/22/2011	12
3.	Slab covered drain at Malki	01	120000	8/28/2009	4/21/2010	08
4.	Slab covered drain at Risa colony	01	80000	1/24/2010	5/25/2010	04
5.	Slab covered drain at Jaiaw	01	120000	3/19/2009	1/6/2010	09
6.	Slab covered drain at Laitkor Nongdaneng	01	150000	12/17/2009	3/6/2010	03

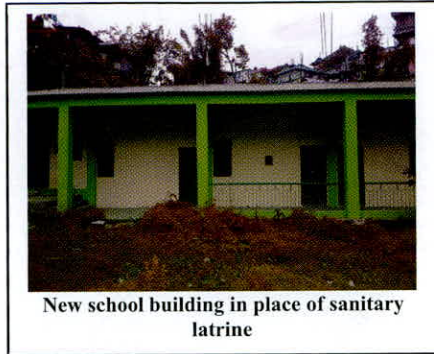
Sl. No.	Name of the work	No. of units	Amount (in ₹)	Scheduled date of completion	Actual date of completion	Period of delay (in months)
7.	Slab covered drain at Mawlai Motsyiar	01	100000	9/2/2009	10/2/2009	01
8.	Slab covered drain at Mawlai Kynton Massar	01	100000	11/1/2009	4/24/2010	06
9.	Sanitary latrine at Mawlai Presbyterian School, Nongkwar	01	100000	9/2/2009	2/27/2010	06
10.	Sanitary latrine at Wolley C.O.G.L.P School, Mawlai Motsyiar	01	100000	9/2/2009	10/3/2009	01
11.	Sanitary latrine at Polo Ground	01	140000	7/25/2009	05.10.2009	02
12.	Sanitary latrine at Lumparing M.E School	01	70000	10/25/2009	3/12/2010	05

Joint physical verification of 19 out of 20 works conducted by Audit along with Executive Engineer of the Council in June 2015 revealed that while construction of 17 out of 19 works was satisfactory, one work, viz. construction of sanitary latrine at Polo Ground, completed in October 2009, was found in dilapidated condition and no longer in use.



Sanitary latrine at Polo Ground

Further, one sanitary latrine constructed at a cost of ₹ 1 lakh at Mawlai Presbyterian School, Nongkwar in February 2010 was demolished in 2011-12 for construction of new school building under Sarva Shiksha Abhiyan, thereby rendering the expenditure of ₹ 1 lakh wasteful.



From the foregoing paragraphs, it is observed that 12 works were completed after delays ranging from one month to one year. Two of these works were no longer in use. Consequently, the benefit of these two assets could not be percolated to the rural populace.

The matter was reported to the Council in June 2015; reply had not been received (September 2015).

3.2 Non-submission of Utilisation Certificates

Grants-in-aid amounting to ₹ 5.60 lakh under Arts and Culture and ₹ 8.30 lakh under Sports and Youth Affairs were sanctioned by the Council during 2009-10 to 30 members of the District Council (MDC). For Arts and Culture, ₹ 39,000 and ₹ 19,000 were paid to each of the 13 and 17 MDCs respectively for distribution to the beneficiaries. Similarly, for Sports and Youth Affairs, ₹ 21,500 and ₹ 16,500 were paid to each of the 13 and 17 MDCs respectively for distribution to

the beneficiaries. The MDCs were to submit utilisation certificates and proof of disbursement of grants. It was, however, noticed that utilisation certificates for ₹ 92,500 in respect of grants paid for sports and youth affairs were submitted by only five out of 30 MDCs and those for arts and culture for ₹ 19,000 were submitted by one MDC. In the absence of utilisation certificates, utilisation of grants of ₹ 12.78 lakh paid to 25 MDCs for sports and youth affairs (₹ 4.67 lakh) and 29 MDCs for arts and culture (₹ 8.11 lakh) could not be vouched in audit.

The matter was reported to the Council in December 2012; reply had not been received (September 2015).

3.3 Absence of acknowledgement in support of the vouchers

During test check, it was observed that the vouchers in respect of the following payments were not supported by any acknowledgement in support of payments:

Table 3.3

(Amount in ₹)

Sl. No.	Particulars	Voucher No./Date	Amount
1.	Procurement of computer equipment	475/20.05.2009	9,48,192
2.	Purchase of office materials	792/23.06.2009	93,700
3.	Purchase of furniture	1675/25.08.2009	96,694
4.	Purchase of furniture	2658/05.11.2009	67,600
5.	Purchase of ink cartridges	2818/25.11.2009	71,539
Total			12,77,725

In the absence of acknowledgement, Audit could not ascertain whether payment for ₹ 12.78 lakh was actually made. Moreover, no record was produced to Audit in support of inviting tenders/quotations for procurement of above materials. As such, Audit could not ascertain whether the above materials were procured after assessing the competitive rates.

The matter was reported to the Council in June 2014; reply had not been received (September 2015).

3.4 Loss of revenue due to non-deduction of 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 contracts. As per Section 5(1) and 5(2)(c), read with Schedules IV and IV A, of the 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.

Scrutiny of records of the KHADC relating to the deduction of VAT revealed that the Council did not deduct VAT from 1,059 construction works executed by different contractors during 2009-10, resulting in loss of revenue amounting to ₹ 59.96 lakh.

The matter was reported to the Council in August 2014. In reply, The Secretary, Executive Committee (SEC) of the

Council furnished (February 2015) some exemption certificates, which related to exemption of income tax and not VAT.

3.5 Non-realisation of Professional Tax

As per Regulations 3 and 15 of The United Khasi–Jaintia Hills (Taxation on Professions, Trades, Callings and Employments) Regulation, 1960, every person who carries on a trade either by himself or by an agent or a representative, or who follows a profession or calling, or who is in employment either wholly or in part within the Autonomous District of the United Khasi-Jaintia Hills shall be liable to pay for each financial year a tax in respect of such professions, trade, calling or employment and in addition to any tax, rate, duty or fee which he is liable to pay under any other enactment for the time being in force". In case of evasion of such tax by any person, penalty not exceeding one and half times of the tax amount shall be payable by him in addition to the amount of tax.

Scrutiny of the Assessment Register of the Council revealed that Professional Tax of ₹ 49.74 lakh (up to 2009-10) in respect of officers/officials of 103 Government offices/departments was outstanding (Details in **Appendix I**).

The matter was reported to the Council in August 2014. The SEC of the Council stated (February 2015) that out of ₹ 49.74 lakh, professional tax of ₹ 22.76 lakh had been recovered and steps were being taken to realise the balance amount. The balance amount of ₹ 26.98 lakh however, remained outstanding (September 2015).

3.6 Irregularities in maintenance of Cash Book

Test-check (February 2014) of Cash Books maintained by the Council revealed the following irregularities:

- As per Rule 16(ii) of the United Khasi and Jaintia Hills District Council Fund Rules, 1952 (hereafter referred as 'Fund Rules'), all monetary transactions shall be entered in the Cash Book as soon as they occur. But entries in the Cash Book during 2009-10 were made only for disbursement of salaries.
- Rules 16(iii) and 16(iv) of the Fund Rules provides that the Cash Book shall be closed daily, duly authenticated by the Secretary in token of acceptance of its correctness and for verification of cash balance in the Cash Book at the end of each month and recording a certificate to that effect in the cash book. It was observed that these requirements were not adhered to during 2009-10.
- Rule 16 (v) of the Fund Rules specifies that when Council moneys are paid into the Treasury, the Secretary shall compare the Treasury Officer's receipt on his Pass Book with the entry in Cash Book before attesting it and satisfy himself that the amount had been actually credited into the Treasury. It was, however, observed that though huge amounts of money were credited into Treasury, the same was not entered in the Cash Book of the Council which was in contravention of the Rules in place.

Absence of verification of cash balance as well as non-posting of amounts in the Cash Book was not only highly irregular but also fraught with the risk of misappropriation and losses.

3.7 Internal Control Mechanism

Internal control system 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. Inadequate internal control mechanism resulted in improper maintenance of Cash Book as discussed in Para 3.6 above.

3.8 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 higher authorities through the Inspection Reports (IRs).

Three IRs relating to the Council issued between July 2005 and January 2010 containing 12 paragraphs had not been settled (September 2015).

3.9 Follow up action on Audit Reports

The Reports of the Comptroller and Auditor General of India in respect of the District Councils are prepared under Paragraph 7(4) of the Sixth Schedule to the Constitution of India for submission to the Governor, who shall cause them to be laid before the Council. These Audit Reports can achieve the desired results only if they evoke positive and adequate

response from the administration itself. Though the Audit Reports for the years from 1970-71 to 2006-07 in respect of the Khasi Hills Autonomous District were placed before the Council, action taken on the observations made in these Audit Reports, though called for in May 2015, had not been intimated (September 2015).

As such, it is recommended that the Council should look into this matter and ensure proper action on the audit observations pointed out in the Audit Reports in a time bound manner, which would help in facilitating reduction in financial irregularities and lapses of various types leading to good governance

Shillong

The 06 JAN 2016



(Rajesh Singh)

Accountant General (Audit)
Meghalaya

Countersigned

New Delhi

The -3 FEB
-3 FEB 2016



(Shashi Kant Sharma)
Comptroller and Auditor
General of India

APPENDIX

APPENDIX - I**Government offices/departments against whom professional taxes are outstanding**

Sl. No.	Name of the office	Period for which payment outstanding	No. of years	Amount as per previous collection (in ₹ per year)	Total amount due (in ₹)
1.	Director Mineral Resources Risa Colony	2003-2004 to 2008-2009	06	1,08,040	6,48,240
2.	D.E.R.T Meghalaya, Shillong	2003-2004	01	28,000	28,000
3.	Supdt. of Taxes, Dhankheti	2004-2005	01	34,845	34,845
4.	Registrar Directorate of Fisheries Meghalaya Shillong	2006-2007 to 2008-2009	03	56,920	1,70,760
5.	Chief Finance & Accounts Officer MUDA, Dhankheti	2009-2010	01	1,06,170	1,06,170
6.	S.D.O. (Electrical), Sub Division Nongmalki, Shillong	1998-1999, 2004-2005, 2008-2009 2009-2010	04	8,276 13,070 19965 19965	61,236
7.	Div. Soil Conservation Officer Cash Crop Polo, Shillong	1997-1998, 2002-2003 2006-2007 2007-2008	04	3,150 15,805 26,615 26,615	72,185
8.	Dist. Social Welfare Education Officer	1997-1998 1998-2000 to 2004-2005	01 06	2,700 13,825	82,410

Sl. No.	Name of the office	Period for which payment outstanding	No. of years	Amount as per previous collection (in ₹ per year)	Total amount due (in ₹)
9.	Divisional Soil Conservation Officer, Shg. Soil Conservation Division (I), Shg	2005-2006	01	47,095	1,81,540
		2007-2008 to	03	44,185	
		2009-2010			
10.	B.D.O Myllem Dev. Block	2001-2002 & 2003-2004	02	11,040 & 11,056	22,096
11.	Child Dev. Project Officer, I.C.D.S., Pynursla	2006-2007 to 2008-2009	03	5,735	17205
12.	Shillong Transport Authority, Shillong - 21	2004-2005	03	6,200	20,585
		2006-2007		5,460	
		2009-2010		8,925	
13.	S.D.O. (Electrical), Sohra	2009-2010	01	4,405	4,405
14.	Sub Divisional A.H & Vety. Officer, Sohra Sub Div.	2000-2001 to 2002-2003	03	3,000	9,000
15.	Commndnt. 1 st MLP BN Mawiong.	1999-2000 to 2001-2002	03	2,37,790	7,13,370
16.	Officer Commanding, 41 st Megh Artilly BN NCC Laitumkrah, Shillong – 3	2003-2004 & 2009-2010	02	43,05 & 5,960	10,265
17.	Principal, Cherra Teachers Training, Centre, Sohra	2008-2009 & 2009-2010	02	1,400	2,800

Sl. No.	Name of the office	Period for which payment outstanding	No. of years	Amount as per previous collection (in ₹ per year)	Total amount due (in ₹)
18.	Dy. Commissioner, WKH, Nongstoin	1999-2000 to 2004-2005	06	18,795	1,12,770
19.	Addl. Dy. Commissioner, Mawkyrwat	2007-2008 to 2009-2010	03	16,600	49800
20.	Addl. Dy. Commissioner, Mairang	2005-2006 to 2009-2010	05	3,275	16,375
21.	Suptd. of Excise, WKH, Nongstoin	2000-2001 to 2009-2010	10	4,870	48,700
22.	Dy. Director , Supply, WKH, Nongstoin	2004-2005 to 2009-2010	06	7,835	47010
23.	Child Dev. Project Officer, I.C.D.S., Mawkyrwat	2005-2006 to 2009-2010	05	4,750	23750
24.	S.D.O. Supply, Mawkyrwat, Civil Sub-Division	2008-2009 & 2009-2010	02	5,600	11,200
25.	Fishery Officer, WKH, Mairang	2005-2006 to 2009-2010	05	300	1,500
26.	Dy. Inspector of Scholls, Nongstoin	1997-1998 to 2004-2005	08	2,400	19,200
27.	Dy. Inspector of Scholls, Mawkyrwat, WKH	1996-1997 to 2007-2008	12	2,790	33,480

Sl. No.	Name of the office	Period for which payment outstanding	No. of years	Amount as per previous collection (in ₹ per year)	Total amount due (in ₹)
28.	Pr. S. S. Memorial Govt. Sec. School, Nongstoin	2003-2004 to 2009-2010	07	23,085	1,61,595
29.	Headmaster, Maharam Govt. High School	2009-2010	01	25,180	25,180
30.	Headmaster, Mawsawa, Govt. U.P School	2001-2002 to 2009-2010	09	3,305	29,745
31.	Headmaster, Sngi Mawlein U.P School, WKH, Mawkyrwat	2008-2009 & 2009-2010	02	2,525	5,050
32.	Headmaster, Tirost Sing Govt. Memorial Higher Sec. School Nongkhlaw	2008-2009 & 2009-2010	02	26,130	52,260
33.	Range Officer, Wild Life, Nongstoin	1999-2000 to 2004-2005 & 2009-2010	06 01	1,110 17,930	24,590
34.	Treasury Officer, Mawkyrwat Sub Div. Treasury	2009-2010	01	8,300	8,300
35.	B.D.O., Ranikor, C & R D, Block	2008-2009 & 2009-2010	02	23,430	46,860

Sl. No.	Name of the office	Period for which payment outstanding	No. of years	Amount as per previous collection (in ₹ per year)	Total amount due (in ₹)
36.	S.D.O. (Bldng), PWD, Nongstoin	2001-2002 to 2005-2006 & 2009-2010	05 01	1,000 19,200	24200
37.	S.D.O. PHE, R.W.S. Mairang	2003-2004 to 2004-2005 2006-2007 to 2009-2010	06	1,930 500	5,860
38.	District AH & Vety. Officer, S W K H, Mawkyrwat	2009-2010	01	10,169	10,169
39.	General Manager, D I C, Nongstoin	2001-2002 to 2004-2005 2005-2006 to 2009-2010	04 05	7,800 10,335	82,875
40.	District Sericulture Officer, Nongstoin	2009-2010	01	29,210	29,210
41.	District Planning Officer, Nongstoin	2000-2001 to 2004-2005	05	1,700	8,500

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42.	E.E.PWD(R),Nongstoin Division	2001-2002 to 2004-2005	04	25,290	1,01,160
43.	Dy. Director , Supply, Nongstoin WKH	2000-2001 to 2009-2010	10	4,960	49,600
44.	Headmaster, Tirost Sing Govt. Memorial U. P School Nongkhlaw	2008-2009 2009-2010	02	5,610	11,220
45.	Medical & Health Officer, Tirost Sing Memorial Hospital Mairang	2008-2009 2009-2010	02	1,500	3,000
46.	Dr. (Mrs) M. Syiemlieh, M & H O, Nongkhlaw	2005-2006 to 2009-2010	05	500	2,500
47.	Dental Surgeon, Mairang	2008-2009 2009-2010	02	1,500	3,000
48.	M & H O, Mairang C H C	2002-2003 to 2009-2010	08	500	4,000
49.	M & H O, Kynshi P H C	2005-2006 to 2009-2010	05	500	2,500
50.	Sr. M & H O, Mairang C H C	2002-2003 to 2009-2010	08	500	4,000

Sl. No.	Name of the office	Period for which payment outstanding	No. of years	Amount as per previous collection (in ₹ per year)	Total amount due (in ₹)
51.	Dr. L. M Umlong, M & H O, Mairang C H C	2000-2001 to 2009-2010	10	500	5,000
52.	Dr. Ms. Kotsimai Lyngdoh, Sr. M & H O Mairang C H C	2008-2009 to 2009-2010	02	2,000	4,000
53.	Dental Surgeon, Riango W K H	2005-2006 to 2009-2010	05	500	2,500
54.	Dr. Ms. E. Dkhar, M & H O, Mawkyrwat	2003-2004 to 2009-2010	07	1,500	10,500
55.	Dr. Mrs. B. Mawlong M & H O, Madan Maroid C H C	2006-2007 to 2009-2010	04	1,000	4,000
56.	District Adult Education Officer, W K H, Nongstoin	2008-2009 to 2009-2010	02	18,930	37,860
57.	Headmaster, Myriaw Govt. M.E. School, Myriaw	2006-2007 to 2009-2010	04	4,250	17,000
58.	Headmaster, Wahrit Govt. Sec. School, W K H District	2005-2006 to 2009-2010	05	2,700	13,500
59.	Commndnt. 3 rd MLP BN (IRBN) Siejlich Nongstoin W K H	2005-2006 to 2009-2010	05	2,34,415	11,72,075

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60.	Dr. Mrs. C.J. Lyngdoh M & H O, Nongum P H C	2008-2009 2009-2010	02	1,500	3,000
61.	Dr. Ms. L. E. Lyngdoh	2008-2009 2009-2010	02	1,500	3,000
62.	Dr. Ms. R. Pohrmen M & H O, Mairang C H C	2005-2006 to 2009-2010	05	500	2,500
63.	Dr. Mrs. E.L. Kharmuti, M & H O, Wahrit P H C	2009-2010	01	1,500	1,500
64.	Dr. P. Lyngkhoi, Sr. M & H O, Nongstoin C H C	2009-2010	01	2,500	2,500
65.	Dr. W. Kharumnuid, M & H O, Ranikor	2007-2008 to 2009-2010	03	1,500	4,500
66.	Dr. D.M. Momin, Shallang PHC	2008-2009 2009-2010	02	1,500	3,000
67.	Head Maaster Mawlieh Govt. U.P. School	2009-2010	01	7,950	7,950
68.	Project Manager, Khawkylla Community Resource Management Society, Nongstoin	2008-2009 2009-2010	02	19,830	19,830

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69.	S.D.O. PWD (R), Nonghyllam Sub-Division, Nonghyllam	2006-2007 to 2009-2010	04	8,605	34,420
70.	Dr. R. Basawiawmoit, M & H O, Nongstoin	2008-2009 2009-2010	02	1,500	3,000
71.	Shri. R. Kumar, District Horticulture Officer, Nongstion	2008-2009 2009-2010	02	2,500	5,000
72.	S.D.O. Engineering Wing, D H S, Nongstoin, W K H	2008-2009 2009-2010	02	1,500	3,000
73.	Shri. P.S. Pohti, Industrial Promotion Officer, D I C Nongstoin	2008-2009 2009-2010	02	1,500	3000
74.	Shri. S. Majaw, Project Manager, D I C, Nongstoin	2008-2009 2009-2010	02	2,000	4,000
75.	Shri. H. Marbaniang, Functioning Manager, D I C, Nongstoin	2008-2009 2009-2010	02	2,500	5,000
76.	Shri. H. Decruise, Functioning Manager, D I C, Nongstoin	2008-2009 2009-2010	02	2,500	5,000

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77.	Shri. F. Sohlang, Asstt.Engineer, Mawshynrut, C & R D Block	2007-2008 2009-2010	03	2,000	6,000
78.	Shri. M. A. Kalam, M&HO, Aradonga, PHC, WKH	2007-2008 2009-2010	03	500	1,500
79.	Dr. M. Lamare, M&HO, Pariong PHC	2008-2009 2009-2010	02	1,500	3,000
80.	Dr. M. Lyngdoh, Eye Specialist, Nongstoin, CHC	2007-2008 2009-2010	03	2,500	7,500
81.	Dr. M. Hajong, M&HO, Riangdo, CHC	2007-2008 2009-2010	03	2,500	7,500
82.	Dr. R. Lyngdoh, M&HO, Madan Maroid,PHC	2008-2009 2009-2010	02	1,500	3,000
83.	Dr. J.J. Kharjana, M&HO, Nongkhlaw, CHC	2009-2010	01	1,500	1,500
84.	Dr. (Mrs). A. G. Mawlong, Dental Surgeon, Mairang	2009-2010	01	1,500	1,500
85.	Dr. R. E. Donn, Sr. M&HO, Mawkyrwat, CHC	2007-2008 2009-2010	03	6,000`	6,000

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86.	Dr. A.C. Dkhar, M&HO, Mawkyrwat, CHC	2008-2009 2009-2010	03	1,500	4,500
87.	Dr. I. Marak, Riango, PHC	2008-2009 2009-2010	02	1,500	1,500
88.	Dr. W. R. Nongkhlaw, Nongkhlaw, CHC	2007-2008 2009-2010	03	500	1,500
89.	Fishery Officer, Mairang ,Sub-Division	2009-2010	01	6,975	6,975
90.	Dr. R. H. Basawiaimoit, M & H O, Nongstoin	2009-2010	01	1,500	1,500
91.	Nonmglang PHC, WKH	2008-2009 2009-2010	02	1,500	3,000
92.	Project Manager, M N- C E D A, Nongstoin	2008-2009 2009-2010	02	5,200	10,400
93.	Dr. K.P. Pala, Dental Surgeon, Ranikor, CHC	2007-2008 2009-2010	03	1,500	4,500
94.	Dr. S. D. Lyngwa, M&HO, Mawkyrwat, CHC	2007-2008 2009-2010	03	1,500	4,500
95.	Shri. S. Paswett, Project Manager, DIC, Nongstoin	2008-2009 2009-2010	02	2,500	5,000

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96.	M&HO, District T. B. Centre, Nongstoin	2008-2009 2009-2010	02	1,500	3,000
97.	Dr. D. Kynjing, M&HO, Nongkhlaw, CHC	2009-2010	01	1,500	1,500
98.	Dr. D.P. Syiem, DM&HO, Mawthawpdah, PHC	2007-2008 2009-2010	03	1,500	4,500
99.	Dr. W. Shangpliang, M&HO, Tirot Sing Memorial Hospital, Mairang	2009-2010	01	1,500	1,500
100.	Dr. Richard Pohrmen, M&HO, Markasa	2008-2009 2009-2010	02	1,500	3,000
101.	Pr. Jawahar Navodiya Vidyalaya, Nongstoin	2008-2009 2009-2010	02	22,330	44,660
102.	Megh.R.D.S., L I. Project for Himalayas IFAD, Management Unit, Sunny Dale, Up-Land Road	2009-2010	01	35,992	35,992
103.	Asstt. Director of Census Operation, Meghalaya	2004-2005 2009-2010	06	30,995	1,85,970
Total					49,74,403

