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



**FOR THE YEAR ENDED
31 MARCH 2007**

**BODOLAND TERRITORIAL COUNCIL
KOKRAJHAR, ASSAM**

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Preface

This Report has been prepared for submission to the Governor under paragraph 7(4) of the Sixth Schedule to the Constitution of India. The report contains audit observations arising from the audit of financial transactions as well as Annual Accounts of the Bodoland Territorial Council (BTC), Kokrajhar, Assam for 2006-07.

2. *This Report contains three sections, of which the first section deals with constitution of BTC, the rules for the management of the District Fund and maintenance of accounts. The remaining two sections include audit comments on the BTC's financial position and various irregularities in transactions which came to notice during test audit of the accounts for the year 2006-07 as well as those which had come to notice in earlier years but could not be dealt with in previous reports in respect of both inherent and entrusted functions.*

OVERVIEW

This Report contains three sections. Section-I deals with the constitution of the Council, rules for the management of District Fund and relevant constitutional provisions on maintenance of accounts. Section-II deals with comments arising out of audit of Annual Accounts of the Council for 2006-07 and contains 18 paragraphs while Section-III of the Report details the audit findings pertaining to transaction audit relating to discharge of functions of the Council and contains seven paragraphs. The significant observations are detailed below:

Comments on accounts

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

(Paragraph 1.3)

➤ Income was overstated by ₹84.40 crore due to incorrect booking of receipt of capital fund as income.

(Paragraph 2.3.2)

➤ There were revenue and capital surpluses of ₹90.79 crore and ₹11.57 crore respectively due to receipt of fund at the end of the financial year.

(Paragraph 2.4.2)

Audit findings on transaction audit

➤ BTC did not enact required rule under the law which would have empowered the council to retain its own revenue and deposit the same into PLA¹ as

¹ Personal Ledger Account

provided in Sixth Schedule to the Constitution of India which would have enabled it to treat ₹2.32 crore as its own revenue.

(Paragraph 3.1.1&3.1.2)

➤ BTC extended financial aid of ₹2.45 crore to 16 non-government colleges in anticipation of recovery from Grants of the University Grants Commission, which was actually not entitled to these colleges.

(Paragraph 3.2.2)

Section-I

1.1 Introduction

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

1.1.2 Bodoland Territorial Council (BTC) was set up on amendment² of Sixth Schedule to the Constitution of India with the inclusion of Bodoland Territorial Area District³ (BTAD) comprising four districts in the state of Assam and started functioning from 5 December 2003. BTC inherited the assets and liabilities of erstwhile Bodoland Autonomous Council which had been audited under section 19 (3) of the Comptroller and Auditor General's (DPC) Act, 1971 from 1993-1994 till 2002-03 (up to 5 December 2003).

1.1.3 Under Paragraph 3B⁴ of the Sixth schedule, BTC was vested with additional powers to make laws on

² Sixth Schedule to the Constitution (Amendment) Act, 2003 (No 44 of 2003).

³ Under Part I of Table below paragraph 20 of SIXTH Schedule.

⁴ Included vide Sixth Schedule to the Constitution (Amendment) Act, 2003 (No 44 of 2003).

40 subjects as specified under serial (i) to (xl) in the Schedule *ibid*.

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

1.1.5 In order to enable BTC to exercise above powers, the State Government resolved to extend the former's executive powers (31 October 2003) and delegated/entrusted functions in respect of 39 out of 40 subjects (except Relief and Rehabilitation) listed in paragraph 3B of Sixth Schedule. Accordingly administrative procedure /modalities were framed (Office Memorandum dated 16 October 2004) in consultation with BTC under which Plan funds would be made available by the Government of Assam to BTC as advance for it to incur expenditure on 39 subjects, without difficulty. BTC is required to render monthly detailed accounts to the Principal Accountant General (A&E) Assam for making necessary adjustments. Budget provision for these functions is to be made in the State budget and BTC will be responsible to the State Legislature in respect of all matters relating to such funds provided for discharging the functions transferred to it. It was also provided in the Memorandum that the State Government was to decide modalities for transfer of non-plan funds to BTC. However, no such modalities were framed.

1.1.6 In deviation of the above administrative procedure/modalities (16 October 2004), the directorate and offices of the State Government withdrew Plan funds of ₹253.88 crore and Non-Plan funds of ₹8 crore (**Appendix-1**) during 2006-07 directly from the State exchequer instead of authorising BTC to withdraw the same as advance. The withdrawn funds were subsequently remitted by the Directorate and Offices in the form of bank draft or deposited into the Personal Ledger Account (PLA) of BTC.

1.2 Rules for the management of District Fund

Sub-paragraph (2) of the paragraph 7 of the Sixth Schedule to the Constitution of India prescribed that the Governor may make rules for the management of the District Fund/ the Regional Fund and for the procedure to be followed in respect of payment of money into the said Fund, the withdrawal of moneys therefrom and the custody of moneys therein. The administrative procedure/modalities framed (16 October 2004) by the Government of Assam in consultation with the Council provides that the Council shall ensure that existing rules, instructions, norms, guidelines *etc.*, of the Government of India and the State Government, governing the implementation of schemes and other matters are followed strictly till the Council frames rules for the purpose. The Bodoland Territorial Council Fund Rules, 2012 were framed and notified in September 2012.

1.3 Maintenance of Accounts

In terms of paragraph 7(3) of the Sixth Schedule to the Constitution, the form in which the accounts of the District Council are to be maintained, is to be prescribed by the Comptroller and Auditor General of India (CAG). BTC submitted Annual Accounts (Balance Sheet etc) for

2003-04 to 2007-08 on 2 April 2008, prepared by a firm of chartered accountants. The said accounts were neither approved by BTC till 27 May 2008 nor prepared as per format already prescribed by CAG for other Autonomous Councils constituted in terms of Sixth Schedule to the Constitution. On request (August 2008), BTC was provided with a copy of the above format as prescribed for other Councils and asked to adopt it and re-submit the Annual Accounts accordingly (September 2008). Pending resubmission of accounts in the format applicable to other Councils, audit of transactions (de-linked from audit of Annual Accounts) was taken up during December 2009 to March 2010. Annual Accounts for 2006-07 was resubmitted in December 2010 with the statements prescribed in the format applicable to other Councils of the State as Annexure of the Annual Accounts. As a onetime measure and in order to avoid further delay, it was decided to conduct audit of Annual Accounts as re-submitted. Accordingly, audit was taken up during May 2012 to July 2012. BTC was, however, separately requested to submit the Annual Accounts from 2008-09 onwards, only in the approved format of accounts.

Results of test-check of Annual Accounts submitted by BTC and transaction audit for 2006-07 are given in the succeeding paragraphs.

Section-II

2 Comments on Accounts

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

On this being pointed out, BTC stated (December 2012) that the Annual Accounts were approved by the Executive Council of BTC and assured future submission of Annual Accounts with authentication.

2.2 Balance Sheet

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

BTC in reply stated (December 2012) that all the Drawing and Disbursing Officers under BTC, were advised (November 2012) to maintain asset register in the Form GFR 40.

2.3 Income and expenditure account

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

On this being pointed out, BTC noted (December 2012) the observation for future guidance.

2.3.2 In the income and expenditure (I&E) account, transactions only of revenue nature are to be included while those of capital nature should not be recorded.

Scrutiny of Annual Accounts for 2006-07 revealed that BTC received capital grants of ₹84.40 crore⁵ and accounted the same as income in the income and expenditure account. This resulted in overstatement of income as well as excess of income over expenditure by ₹84.40 crore.

BTC in reply (December 2012) stated that the observation was noted for future guidance.

2.3.3 Figures of two financial statements forming part of Annual Accounts are given below:

Summary of transactions (Statement-I) of Annual Accounts		Income & Expenditure Account & Schedule of assets to Balance sheet	
Revenue Expenditure	313.98 crore	Revenue (excluding depreciation and excess of income over expenditure)	Expenditure made over 283.86 crore
Capital Expenditure	72.83 crore	Capital (additions to assets made during the year accounted for in the Balance sheet)	Expenditure made over 102.95 crore
Total	386.81 crore	Total	386.81 crore

Though the total expenditure (both capital and revenue) as per above two sets of the records (Statement-I as per prescribed format of Annual Accounts and Annual Accounts as prepared by BTC comprising Income & Expenditure Account and Balance Sheet) agreed, but capital and revenue expenditure figures under both the heads of accounts were at variance. Reasons for the

⁵ Statement-I of Annual Accounts.

difference both for the capital and revenue expenditure figures remained unexplained in the Annual Accounts.

2.4 Comments on the Statements of Annual Accounts

2.4.1 Receipts and expenditure

Receipts and expenditure of BTC for 2006-07 and resultant revenue and capital surplus were as shown in Table-1:

Table-1

(₹in lakh)

Receipt		Part I District Fund	Expenditure	
2005-06	2006-07	Revenue Receipts and Disbursements	2006-07	2005-06
(1)	(2)	(3)	(4)	(5)
409.27	595.77	Land Revenue	669.74	119.18
168.93	108.66	Other General Economic Services	131.24	76.96
1.99	3.19	Fishery	88.18	33.82
--	--	Stationary & Printing	108.81	137.42
336.88	534.02	Forest	674.92	215.14
--	--	Public Works	1504.17	1454.21
--	--	Road & Transport Services	35.64	24.60
--	--	Public Health, Sanitation & Water Supply	2549.27	1406.02
1.59	1.82	Irrigation	--	--
--	--	Minor Irrigation	336.16	243.76
--	--	Flood Control	363.25	417.28
--	--	WPT & BC	337.87	434.61
--	--	CDF	479.29	273.70
--	--	Agriculture	710.68	920.22
--	--	Education	2289.01	915.11
--	--	Art & Culture	49.75	65.50
--	--	Urban Development	78.65	144.78
--	--	Information & Publicity	28.44	37.14
--	--	Social Security & Welfare	395.60	671.98
--	--	Relief and Rehabilitation	62.73	152.44
--	--	Soil Conservation	122.26	60.72
--	--	Tourism	318.80	541.11
--	--	Animal Husbandry & Veterinary	126.06	156.96
--	--	Co-operation	120.99	30.31
--	--	Planning & Development	13.29	15.56
--	--	Health & Family Welfare	452.30	1068.95

(1)	(2)	(3)	(4)	(5)
--	--	Handloom & Textile	124.40	93.71
--	--	Industry	171.99	278.36
--	--	Labour & Employment	9.49	12.05
--	--	Library	26.19	22.48
--	--	Museum & Archaeology	23.17	4.35
--	--	Legal Meteorology	10.33	5.17
-	--	Panchayat & Rural Development	806.95	255.82
--	--	Sericulture	122.31	91.94
--	--	Sports & Youth Welfare	109.65	219.57
--	--	Food & Civil Supply	5.36	9.60
--	--	Economics & Statistics	5.83	1.71
--	--	BTC Establishment	714.98	826.80
8732.00 ⁶	10478.00	Grants- in-Aid from State (Plan Funds)	--	--
1574.17 ⁷	2502.13	Grants- in-Aid under 11 th F.C ⁸	--	--
3334.20 ⁸	4859.67	Grants from GOI/State under different schemes [*]	--	--
--	21393.92	Grants for payment of salary and allowances of Entrusted departments [*]	17220.31	--
14559.03	40477.18	Total: Revenue Receipts and Disbursements	31398.06	11439.04
-	-	Revenue Surplus	9079.12	3119.99
-	-	Capital Receipts and Disbursements	-	-
6304.16 ⁹	8439.91	Capital account	7283.41	7250.99
--	--	Debit	--	--
--	--	Loans & Advances	--	--
--	--	Recoveries of Loans & Advances	--	--
--	--	Disbursement of Loans & advance	--	--
6304.16	8439.91	Total: Capital receipts & disbursements	7283.41	7250.99
946.83	--	Surplus under Capital & Loans and advances	1156.50	--
20863.19	48917.09	Total Receipts and Payments under Part-1: District Fund	38681.47	18690.03
21810.02	48917.09	Total Part-1 District Fund	48917.09	21810.02

⁶ As per Schedule Receipt on Revenue Account during the year ended on 31.3.06

⁷ As per Schedule Receipt on Revenue Account during the year ended on 31.3.06

⁸ As per Schedule Receipt on Revenue Account during the year ended on 31.3.06

^{*} Statement: Receipt on Revenue Account during the year ending 31.03.2007.

⁹ As per Statement-I

(1)	(2)	(3)	(4)	(5)
--	--	Part-II Deposit Fund	--	--
--	--	Receipts and Disbursements under Part-II Deposit Fund	--	--
--	--	Funds received from the State Government	--	--
--	--	Expenditure incurred out of the deposit fund	--	--
--	--	Deficit/Surplus on deposit fund	--	--
20863.19	48917.09	Total Receipts and Disbursement under Part-I&II	38681.47	18690.03
6283.66	8456.82	Opening balance/ Closing balance	18692.44	8456.82
27146.85	57373.91	Grand Total	57373.91	27146.85

Source: Annual Accounts of BTC.

2.4.2 Revenue and Capital Surpluses

As per Annual Accounts, actual revenue receipts (including grants-in-aid from the State Government) and capital receipts of BTC for 2006-07 pertaining to the functions as specified in the Sixth Schedule to the Constitution were ₹404.77 crore and ₹84.40 crore respectively. Against this, BTC spent ₹313.98 crore and ₹72.83 crore as revenue and capital expenditure respectively resulting in revenue and capital surpluses of ₹90.79 crore and ₹11.57 crore respectively.

BTC stated (December 2012) that the revenue and capital surplus occurred due to receipt of fund at the end of the financial year and were, however, utilised in the next financial year. Thus, delayed release of funds by the State Government resulted in accumulation of surpluses at the end of the year.

It is recommended that BTC may take up the matter of release of funds on six monthly basis in April and October in terms of modalities of entrustment (OM dated 16 October 2004) with the State Government to avoid such surpluses in future.

2.4.3 Incorrect heads of account

Item under serial 1 and 23 of Statement 6 of Annual Accounts exhibited expenditure of ₹7.15 crore and ₹4.79 crore under the heads of account of BTC establishment and Chiefs' Discretionary fund, respectively. These heads are not consistent with the principles laid down in Rule 22(b) of Form of Accounts of the Union and States (basic) Rules in respect of nomenclature of major heads.

On this being pointed out BTC stated (December 2012) that BTC establishment and Chiefs' Discretionary fund are sub heads under the major head 2225-WPT&BC. The reply is not acceptable as these heads were exhibited separately as major heads. It is recommended that Rule 19 (7) of BTC Fund Rules, 2012 be followed in future in operating heads of accounts.

2.4.4 Incorrect Compilation

Capital expenditure was exhibited as ₹72.83 crore in Statement-I as well as Statement-7 of Annual Accounts and tallies with balance as per cash book. However, Statement-2 of the Annual Accounts depicted expenditure of ₹102.99 crore on account of capital outlays. This discrepancy needs reconciliation.

BTC stated (December 2012) that in Statement-2 some other expenditure for creating assets of other departments were included in addition to capital funds and shown as capital expenditure.

The reply is not acceptable as the amount of capital expenditures in two separate supporting statements of the same Annual Accounts should agree. It is recommended that henceforth Annual Accounts be prepared only as per the approved format.

2.4.5 Anomaly in Major heads of account

(i) 40 major heads were exhibited in the schedule showing revenue expenditure for 2006-07 but Statement-6 exhibited 38¹⁰ heads of account. However, total expenditure in both cases amounted to ₹313.98 crore. The anomaly needs reconciliation/rectification.

(ii) Statement 7 included ₹172.20 crore separately as expenditure for salaries of entrusted departments without classifying major head wise, where the expenditure were actually made under different heads of account leading to anomaly in the respective expenditure under different heads of accounts. The accounting procedure needs to be rectified.

BTC noted (December 2012) the above points for future guidance. It is recommended that the provisions of Rule 19 (7) of BTC Fund Rules 2012 be followed for operating heads of accounts.

2.4.6 Receipts and Expenditure compared with that of previous year

2.4.6.1 Receipts

Increase in collection of revenue ranging from 14 to 60 *per cent* under four heads of account and decrease by 36 *per cent* in respect of one head of account as compared to previous year 2005-06 were noticed as detailed in Table-2. This indicates less exploitation of

¹⁰ Heads of account (a) District Council (b) Executive Member (c) Secretariat General Services and (d) Pension and other Retirement benefits in schedule showing revenue expenditure during the year ended on 31/03/07 were merged under a single head of account BTC establishment and a new head of account 'Salaries of Entrusted Departments' was incorporated in Statement 6.

resource in previous year and lack of monitoring of collection of revenue during the year.

Table-2

SL No.	Heads of Account	Receipts in 2005-06	Receipts in 2006-07	Variation (+) Increase (-) Decrease	Percentage of variation
(₹ in lakh)					
1.	Land Revenue	409.27	595.77	(+) 186.50	46
2.	Fishery	1.99	3.19	(+) 1.20	60
3.	Forest	336.88	534.02	(+) 197.14	59
4.	Irrigation	1.59	1.82	(+) 0.23	14
5.	Other General Economic Services ¹¹	168.93	108.66	(-) 60.27	36
Total		918.66	1243.46	(+) 324.80	35

Source: Annual Accounts of BTC.

2.4.6.2 Expenditure

Significant variations in expenditure ranging from 13 to 462 *per cent* under 20 heads of account between current and previous years were also noticed as detailed in Table-3.

Table-3

SL No.	Heads of Account	Expenditure in 2005-06	Expenditure in 2006-07	Variation (+) Increase (-) Decrease	Percentage of variation
(₹ in lakh)					
(1)	(2)	(3)	(4)	(5)	(6)
1	Land Revenue	119.18	669.74	(+) 550.56	462
2	Fishery	33.82	88.18	(+) 54.36	161
3	Other General Economic Services	76.96	131.24	(+) 54.28	71
4	Forest	215.14	674.92	(+) 459.78	214
5	Road & Transport Services	24.60	35.64	(+) 11.04	45
6	Public Health, Sanitation & Water Supply	1406.02	2549.27	(+) 1143.25	81

¹¹ Machinery hire charge, revenue from settlement of market and fair, revenue from co-operative Societies and other miscellaneous receipts.

(1)	(2)	(3)	(4)	(5)	(6)
7	Minor Irrigation	243.76	336.16	(+) 92.40	38
8	Flood Control	417.28	363.25	(-) 54.03	13
9	CDF	273.70	479.29	(+) 205.59	75
10	Education	915.11	2289.01	(+)1373.90	150
11	Soil Conservation	60.72	122.26	(+) 61.54	101
12	Handloom & Textile	93.71	124.40	(+) 30.69	33
13	Museum & Archaeology	4.35	23.17	(+) 18.82	433
14	Co-operation	30.31	120.99	(+) 90.68	299
15	Library	22.48	26.19	(+) 3.71	17
16	Legal Meteorology	5.17	10.33	(+) 5.16	99
17	Panchayat & Rural Development	255.82	806.95	(+) 551.13	215
18	Sericulture	91.94	122.31	(+) 30.37	33
19	Food & Civil Supply	9.60	5.36	(-) 4.24	44
20	Economics & Statistics	1.71	5.83	(+) 4.12	241
Total		4301.38	8984.49	(+)4683.11	109

Source: Annual Accounts of BTC

BTC in reply (December 2012) stated that expansion of infrastructure and developmental activities coupled with increase in plan allocation resulted in increase in revenue generation and expenditure. The reply justifies the audit observation of less exploitation of resources in previous year (2005-06).

2.4.7 Expenditure compared to budget provisions

Scrutiny of budget provisions for entrusted functions of BTC revealed that as against the budget provision of ₹50.91 crore under 12 heads of account, BTC incurred an expenditure of ₹68.84 crore as shown in Table-4:

Table-4

SL No	Heads of Account	Budget provision 2006-07	Expenditure as per Annual Accounts 2006-07	Variation (+) Increase (-) Decrease		Percentage of variation
		(₹ in lakh)				
1	Land Revenue	479.65	669.74	(+)	190.09	40
2	Public Works	246.84	1504.17	(+)	1257.33	509
3	Public Health, Sanitation & Water Supply	1284.34	2549.27	(+)	1264.93	98
4	Irrigation (including Minor Irrigation)	1855.58	336.16	(-)	1519.42	81
5	Flood Control	322.52	363.25	(+)	40.73	13
6	WPT & BC	70.44	337.87	(+)	267.43	380
7	Urban Development (T&CP)	36.30	78.65	(+)	42.35	117
8	Social Security & Welfare	11.06	395.60	(+)	384.54	3477
9	Co-operation	181.94	120.99	(-)	60.95	34
10	Sericulture & Handloom & Textile	399.72	246.71	(-)	153.01	38
11	Industry	88.85	171.99	(+)	83.14	94
12	Sports & Youth Welfare	41.80	109.65	(+)	67.85	162
Total		5019.04	6884.05	(+)	1865.01	37

Source: Budget of Government of Assam for BTC (entrusted subject) for 2006-07.

Reasons for variation of expenditure over the budget estimates ranging between 13 and 3477 *per cent* were not stated, though called for. Excess expenditure over budgetary projections underlines the need for improvement in the process of preparation of estimates of expenditure so as to exercise stricter control over expenditure by the process of preparation of realistic budget estimates.

BTC stated (December 2012) that the reason for the excess expenditures were due to utilization of unspent balance of previous years and transfer of funds from one department to other on the basis of need and

priority as per the instruction of Council Authority. As diversion/appropriation of funds from one major head to another could be sanctioned by the Finance Department of the Government (paragraph 107 of Budget Manual), it is recommended to adhere to the financial rules and regulations and disclose the state of affairs in the form of an explanatory note to Annual Accounts.

2.5 Part-I District Fund

2.5.1 Understatement in overall receipt from State Government

Funds received by BTC from the State Government as per Cash book under revenue head amounted to ₹394.04 crore as detailed in *Appendix-II*, whereas ₹392.34 crore only was accounted for in the Annual Accounts. Thus overall receipt was understated by ₹1.70 crore. The understatement needs clarification/rectification.

In reply (December 2012) BTC stated that ₹394.04 crore includes grants and receipt like subsidies from State Government which substantiate the audit observation that funds of ₹1.70 crore remained unaccounted for in the Annual Accounts for the year 2006-07 by the BTC.

2.5.2 Irregular accountal of funds received for entrusted function under District fund in the Annual Accounts

Total receipt as per the Annual Accounts amounted to ₹489.17 crore. Of this, ₹478.44 crore including ₹261.88 crore (paragraph 1.1.6 refers) were drawn by different offices and the same were subsequently deposited in the PLA of BTC. Besides, balance amount

of ₹216.56 crore (*Appendix- III*) was drawn by BTC as advance for entrusted function in terms of OM dated 16 Oct 2004 and the same was irregularly accounted for under Part-I District fund (as per Statement No-1 of the Annual Accounts) which should have been accounted for under Part-II Deposit funds. This resulted in overstatement of receipt as well as expenditure made there against under Part-I District fund with corresponding understatement of receipt and expenditure under Part-II Deposit fund to that extent. BTC noted (December 2012) the observation for guidance.

2.5.3 Misclassification of revenue receipt

Revenue receipt as per Cash Book under five heads of account was ₹10.54 crore, whereas ₹12.43 crore was accounted for against these heads in Statement No-5 of Annual Accounts. This resulted in overstatement of receipts by ₹1.89 crore as shown in Table-5:

Table-5

Sl No.	Heads of Account	Revenue as per Ledger/ Cash Book	As per Annual Accounts	Excess (+) / Less (-) in Annual Accounts
		(₹ in lakh)		
1.	Land Revenue	336.67	595.77	(+) 259.10
2.	Fishery	1.99	3.19	(+) 1.20
3.	Forest	582.82	534.02	(-) 48.80
4.	Irrigation	6.93	1.82	(-) 5.11
5	Other Economic Services	125.30	108.66	(-) 16.64
Total		1053.71	1243.46	(+) 189.75

In addition to the above discrepancy, an amount of ₹1.68 lakh credited into PLA was also not reflected in the cash book. Thus, headwise figures of revenue receipts as per initial books of accounts did not conform to the corresponding figures of Annual Accounts. On this being pointed out, BTC while admitting the error in classification in the ledgers stated (December 2012)

that total receipts, expenditure and closing balance as exhibited in the Annual Accounts agrees with Personal Ledger Account maintained by the Treasury.

It is recommended that accuracy in maintenance of the initial books of accounts may be ensured.

2.5.4 Discrepancies in revenue expenditure

Revenue expenditure aggregating ₹306.35 crore was accounted for under twenty nine heads of account against actual expenditure of ₹170.31 crore in the Annual Accounts as detailed in Table-6 resulting in overstatement of revenue expenditure by ₹136.04 crore.

Table-6

Sl. No.	Heads of Account	As per Annual Accounts	As per verification of records	Understatement (-) Overstatement (+) of expenditure
		(₹ in lakh)		
(1)	(2)	(3)	(4)	(5)
1	A.H. & Veterinary	126.06	144.76	(-) 18.70
2	Agriculture	710.68	715.78	(-) 5.10
3	Sericulture	122.31	176.82	(-) 54.51
4	Education	2289.01	2609.87	(-) 320.86
5	Art and Culture	49.75	51.75	(-) 2.00
6	Fishery	88.18	89.01	(-) 0.83
7	Health and Family Welfare	452.30	474.49	(-) 22.19
8	Public Health, Sanitation and Water supply	2549.27	2909.48	(-) 360.21
9	Legal Meteorology	10.33	10.68	(-) 0.35
10	Library Services	26.19	29.09	(-) 2.90
11	Planning and Development	13.29	14.26	(-) 0.97
12	Printing and Stationary	108.81	142.89	(-) 34.08
13	CDF	479.29	501.75	(-) 22.46
14	Land Revenue	669.74	984.52	(-) 314.78
15	Co-operation	120.99	124.12	(-) 3.13
	Total (Understatement)	7816.20	8979.27	(-) 1163.07
16	PWD	1504.17	1459.80	(+) 44.37
17	P & RD	806.95	667.38	(+) 139.57
18	Urban Development	78.65	70.86	(+) 7.79
19	Irrigation	336.16	319.44	(+) 16.72
20	Social Security and Welfare	395.60	390.82	(+) 4.78
21	Flood Control	363.25	354.30	(+) 8.95

(1)	(2)	(3)	(4)	(5)
22	Sports and Youth Welfare	109.65	107.72	(+) 1.93
23	Museum and Archaeology	23.17	15.48	(+) 7.69
24	WPT & BC	337.87	59.37	(+) 278.50
25	Other general economic service	131.24	100.56	(+) 30.68
26	BTC Establishment	714.98	327.49	(+) 387.49
27	Forest	674.92	589.33	(+) 85.59
28	Salaries of entrusted Departments	17220.31	3468.53	(+) 13751.78
29	Soil Conservation	122.26	120.68	(+) 1.58
Total (Overstatement)		22819.18	8051.76	(+) 14767.42
Grand Total (Overstatement)		30635.38	17031.03	(+) 13604.35

Source: Annual Accounts and information furnished by BTC.

In reply (December 2012) BTC admitted that the difference as observed in audit may be due to maintenance of two to three ledgers pertaining to the year in which the funds were shown as received.

Thus, BTC's reply indicated that complete set of ledgers showing all postings and adjustments for the year under all heads of accounts conforming to figures of Annual Accounts were not made available during verification by audit which resulted in the above discrepancies. As such, it is recommended that all the transactions of the year should be recorded in the ledgers of the year related to Annual Accounts in which these actually took place and to discontinue the practice of maintenance of ledgers on the basis of year for which funds were received.

2.6 Personal Ledger Account

BTC maintained Personal Ledger Account (PLA) with the Kokrajhar Treasury, into which all receipts of BTC are credited and from which withdrawals for all expenditure are made. The balance held in PLA as per cash book as of 31 March 2007 was required to be

reconciled with the balance shown in the records of the Treasury and discrepancies, if any, between the two sets of records were to be reconciled.

Scrutiny of the balances as per the records of the Treasury (PLA pass book) with cash book of BTC revealed that, there was a difference of ₹0.53 crore and Rs 6.82 crore respectively noticed in the opening and the closing balance between the two sets of records as shown in Table-7.

Table-7 (₹ in crore)

Opening Balance (OB) & Closing Balance (CB)	As per PLA passbook maintained by Kokrajhar Treasury	As per Cash Book of BTC	Difference (-) less in cash book
Opening balance as on 01 April 2006	85.09	84.56	(-) 0.53
Closing balance as on 31 March 2007	188.90	182.08	(-) 6.82

BTC authority stated (December 2012) that the discrepancies between the closing balance of PLA pass book of treasury and PLA cash book of BTC was reconciled (March 2008) wherein it was detected that 44 cheques amounting to ₹4.86 crore were debited twice. The error was compensated to the extent of ₹0.1 crore by another error in balancing in the cash book. The balance difference of ₹1.97 crore was due to 42 uncashed cheques.

Thus the reply indicates lack of proper maintenance and monitoring of the Cash Book by Drawing and Disbursing Officer as prescribed. Non maintenance of Cash Book properly and lack of required checks is fraught with the risk of misappropriation. Hence proper day to day checks are to be ensured to avoid such risks in future by the BTC.

2.7 Weak Internal Controls

The annual accounts were not prepared as per the format approved for other Councils in the State as provided for under paragraph 7(3) of Sixth Schedule to the Constitution of India. Grants for payment of Salary and allowances of entrusted departments received by the BTC was irregularly shown under Part-I. District Fund instead of showing under Part-II Deposit Fund in the Annual Accounts. Besides, instances of incorrect compilation of expenditure, understatement of receipt, misclassification of receipt and expenditure under District Fund in the Annual Accounts, non-reconciliation of discrepancies in opening and closing balances as per the records of the Treasury (PLA pass book) with Cash Book of BTC were noticed, indicating lack of adequate administrative and financial controls in the Council. As such, the attempt on the part of audit to examine the Annual Accounts of the Council was constrained to that extent and therefore, Audit is unable to provide any assurance that the accounts would be free from material irregularities.

Section-III

3.1 Loss of revenue

3.1.1 Non generation of revenue

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

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

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

As a result, professional tax of ₹53.81 lakh collected from its own staffs during 2006-07 was deposited into Consolidated Fund of the State of Assam instead of depositing the same in the personal ledger account (PLA) of BTC. Thus, due to non enactment of required

rules under the law, BTC was unable to treat the amount of ₹53.81 lakh as its own revenue. However, it was noticed that revenue of ₹12.43 crore (Statement 5 of Annual Accounts) was realised by BTC on account of receipts from fisheries, forest and land revenue and credited to PLA which was not authorised.

On being pointed out, BTC replied (December 2012) that regulation for collection and deposit of taxes on professions etc, into the District Fund (PLA) has been framed and assented by the Governor but awaiting notifications. The matter of framing of other rules are under process.

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

Information furnished to audit revealed that ₹178.10 lakh being 90 percent of the Motor Vehicle tax collected during 2006-07 in BTAD by the Transport Department was not remitted to BTC till date of audit (July 2012). Thus, BTC was unable to utilise its own revenue to the tune of ₹178.10 lakh.

BTC in reply (December 2012) stated that the matter has been taken up with the Government. It is recommended that the matter should be pursued vigorously with the Government by the BTC.

3.2 Revenue and Capital expenditure

3.2.1 Avoidable expenditure

Every authority delegated with financial powers of procuring goods in public interest shall have the

responsibility to ensure efficiency, economy and transparency in matters relating to procurement.

Scrutiny of records of BTC (PHE department), Kokrajhar revealed that during 2006-07, BTC procured (December 2006 to May 2007) 240000 Running Meters (RM) of Poly Vinyl Chloride (PVC) pipes (6 KG Pressure ISI Mark) of different sizes/specifications worth ₹326.82 lakh for implementation of Accelerated Rural Water Supply Programme in BTAD areas by PHE Divisions from Assam Government Marketing Corporation Limited (AGMC), a Government of Assam Undertaking, without inviting any tender to ascertain prevailing market rate(s) and exercise economy in procurement on the plea of supporting public sector undertakings of the Government.

However, during audit it was noticed that another State Government undertaking viz., Assam Small Industries Development Corporation Ltd., (ASIDC) was also supplying the same PVC pipes of same size/specification, at prices lower than that of AGMC. Had the BTC procured the material from ASIDC, then 240000 RM of PVC pipe could have been procured at a lower cost of ₹73.02 lakh as detailed in Table 8:

Table-8 (in ₹)

Size (in dia)	AGMC Rate per RM	Quantity of PVC pipes procured (in RM)	Amount incurred on procurement from AGMC	ASIDC rate per RM	Amount if procured from ASIDC	Difference of amount between AGMC and ASIDC
110	212	38700	8204400	199.98	7739226	465174
90	184	48800	8979200	137.58	6713904	2265296
75	132	54000	7128000	96.07	5187780	1940220
63	92	57800	5317600	68.92	3983576	1334024
50	75	40700	3052500	43.13	1755391	1297109
Total		240000	32681700		25379877	7301823

On this being pointed out, BTC stated (December 2012) that the procurement was made by BTC from AGMC in terms of Government of Assam Order issued in August 2004.

The reply of BTC is not acceptable as the said order was applicable in respect of stationery articles only. Thus, due to non assessment of prevailing market rate and exercising due economy measure in procurement of PVC pipes, BTC had to incur an extra expenditure to the tune of ₹73.02 lakh which was avoidable.

3.2.2 Undue financial benefit

Scrutiny of records of Education department of BTC revealed that a request was received (July 2006) by the Council from the President, BTC Degree College Forum, for providing fund of ₹2.45 crore for pay and allowances of 15 non-government Degree Colleges and one Music and Fine Arts College. BTC sanctioned the amount (October and November 2006) for payment of salary of teaching and non teaching staff of the above 16 Colleges anticipating that the funds would be recouped as and when grant-in-aid is received from the University Grants Commission (UGC), Government of India. For this purpose, an undertaking authorising BTC to deduct the amount from the grants of those Colleges as and when received from UGC was directed to be obtained from the Principals concerned. However, eligibility of these Colleges to get maintenance grant for payment of salaries was not evaluated. BTC released the entire amount of ₹2.45 crore in two instalments (60 per cent and 40 per cent) in October 2006 and February 2007 to the Principals of the Colleges after obtaining undertaking from them as shown in Table-9.

Table-9

Sl No	Name of the Colleges	Amount released (₹ in lakh)
1.	Girls College, Kokrajhar	19.62
2.	Commerce College, Kokrajhar	15.05
3.	Science College, Kokrajhar	16.74
4.	Fakiragram College, Fakiragram	14.63
5.	Swami Yogananda Girls' College, Saktiashram, Kokrajhar	13.25
6.	Basugaon College, Basugaon,	16.43
7.	Bengtal College Bengtal	17.22
8.	Salbari College, Salbari	17.63
9.	Gyanpith Degree College, Baska	17.63
10.	Khoirabari College, Khoirabari, Udalguri	15.23
11.	Majbat College, Majbat	13.43
12.	Barama College, Barama	12.15
13.	Bijni College, Bijni	11.55
14.	Kokrajhar Music and Fine Arts College, Kokrajhar	20.00
15.	Tangla College	13.35
16.	Gossaigaon College, Gossaigaon	10.88
	Total	244.79

Audit observed that in the tripartite meeting held on 15 December 2008 amongst BTC, Government of Assam and UGC it was decided to provide infrastructure development grant to 11 colleges (serial 1 to 11) as a special case under Section 12(B) of the UGC Act. The amount of the infrastructure and development grant would be shared by UGC (60 per cent), Government of Assam (20 per cent) and BTC (20 per cent). It was however, clarified by UGC in the tripartite meeting that maintenance grant meant for the expenditure on salary, and pension benefits would not be admissible to any institution (including Colleges recognized under Section 12(B) of the Act *ibid*) except those established by the Central Government. Thus, it was apparent that no fund towards maintenance grant was actually admissible to the above 16 Colleges from UGC.

Scrutiny (July 2012) in this regard further revealed that neither maintenance grant for meeting salary expenses

of above 16 non government colleges were received from UGC nor the amount of ₹2.45 crore disbursed to the Colleges, could be recovered.

On this being pointed out, BTC in reply (December 2012), stated that necessary steps have been initiated for recoupment of the amount. The reply was, however, not convincing as BTC could have recouped the amount in March 2011 itself from the grants of ₹4.57 crore received by these colleges from the Government of Assam. Thus, BTC extended undue financial benefit to non government colleges.

The status of recoupment of the amount was not intimated by BTC (December 2013)

3.2.3 Doubtful expenditure

BTC was vested with powers to make rule by enacting laws relating to 40 subjects under para 3B of the Sixth Schedule to the Constitution of India. Of these, executive powers of the State Government relating to 39 subjects (except Relief and Rehabilitation department) were entrusted to BTC vide OM dated October 2004. Accordingly, relief and rehabilitation in Bodoland Territorial Autonomous District was administered by the Deputy Commissioner, (DC)/ Sub-Divisional Officer, Civil, (SDOC), on behalf of the State Government. However, scrutiny of records of BTC (Relief and Rehabilitation department) relating to procurement of blankets and GCI sheets during 2006-07 for relief and rehabilitation purpose revealed the following irregularities:

(a) Without ascertaining any requirement, and without inviting any tender, 14000 blankets were procured at the rate of ₹782 per blanket (including VAT @ 12.5 per

cent) from six suppliers for supply to four blocks viz., Sidli Block (5,000 blankets), Kokrajhar Block (3,000 blankets), Gossaigaon (3,000 blankets) and Mazbat Block (3,000 blankets) and a total of ₹109.48 lakh was paid to the suppliers between April 2007 and July 2007.

Cross verification of the records of Kokrajhar Block with regards to receipt and distributions of these blankets revealed that the said Block received 3000 blankets in March 2007, which were found to have been lying undistributed till February 2009 as a result of which 386 blankets worth ₹3.02 lakh had been damaged. During audit (July 2012), BTC stated that the remaining blankets were taken away by a Member of Council Legislative Assembly (MCLA) for distribution among beneficiaries, but approved beneficiary list and acknowledgment in support of the distribution of these blankets could not be produced to audit, though called for. Further, scrutiny of Sidli Block revealed that the blankets were distributed without any approved beneficiary list while Mazbat and Gossaigaon block could not furnish any records in support of the receipt and distributions of these blankets. Thus, in the absence of the basic records viz., approved beneficiary list, proper acknowledgement of the beneficiaries in support of the receipt of these blankets, the genuineness of both beneficiaries and distribution of blankets remained doubtful.

In reply (December 2012) BTC stated that assessment of requirement was made by the Executive Member (Relief and Rehabilitation department) and Member of Council Legislative Assembly and added that approved list of beneficiaries and APRs had been collected by

them now from the blocks and kept in the department and also, stock register has been prepared.

Thus, no record in support of assessment was either made available during audit or furnished at the time of exit meeting (June 2012) where all the audit observations were discussed. In the absence of documented assessment of requirement and also due to delay in obtaining of APRs etc., the actual status of application of eligibility criteria in selection of beneficiaries and genuineness of distribution remained unascertained in audit.

b) Records also revealed that BTC decided (May 2006) to distribute GCI sheets for rehabilitation of families affected in the 1996 and 1998 riots. For the purchase, it was decided to obtain requirement from Deputy Commissioners (DC) of Kokrajhar, Chirang, Baksha and Udalguri district. In response Deputy Commissioner, Kokrajhar informed (July 2006) that out of 28961 affected families in the 1996 and 1998 riots, 28568 families had already been rehabilitated and they had received the final payments of Rehabilitation Grant as per norms and added that these rehabilitated families are facing problems for safe drinking water, road communication and educational facilities etc. He also opined that distribution of GCI sheets to the families awaiting rehabilitation (393 families as on June 2006) without allotment of land would be infructuous and possibility of misuse of the same was very strong. However, approved list received from the DCs was neither on record, nor could be produced to audit, though called for.

Scrutiny further revealed that without taking into consideration the DC, Kokrajhar's view, BTC issued

(July 2006) supply orders to four suppliers for the supply of 6183 numbers of GCI sheet at the rate of ₹7,499 per bundle¹², for four Blocks against 515 families¹³ @ 12 pieces of GCI sheets per family. 6183 GCI sheets were supplied by the four suppliers to four blocks (during January 2007 and April 2007) and a total amount of ₹56.31 lakh (including carrying charge of ₹0.99 lakh) was paid to them.

Cross verification of records of Kokrajhar Block pertaining to receipt and distribution of GCI sheets revealed that GCI sheets were taken away by MCLA for distribution among beneficiaries, but records in support of the distribution could not be produced to audit, though called for. Scrutiny of Sidli Block records revealed that the GCI sheets were distributed without any approved beneficiary list while Mazbat and Gossaigaon block could neither furnish any stock book, list of beneficiary nor any records in support of distribution of GCI sheets to audit. In the absence of approved beneficiary list, acknowledgement of the beneficiaries in support of the receipt of GCI sheet, the actual status of the beneficiaries and genuineness of the distribution of CGI sheets remained doubtful.

Thus, due to improper planning coupled with absence of approved beneficiaries list and proper acknowledgement in support of receipts, the entire expenditure of ₹1.65 crore (₹1.09 crore + ₹0.56 crore)

¹² One bundle=8 piece.

¹³ (Kokrajhar-1836 GCI sheets -153 families, Mazbat-1440 GCI sheets -120 families, Sidli-1704 GCI sheets - 142 families and Gossaigaon-1203 GCI Sheets - 100 families).

incurred by BTC was doubtful and fraught with the risk of misutilisation /misappropriation of funds.

On being pointed out, BTC in reply (December 2012) stated that on being informed by DC Kokrajhar that there was no requirement of GCI sheet for inmates of the relief camps, it was decided to distribute GCI sheets to BPL families of BTAD in four blocks. The reply is not acceptable as the above change in decision was neither brought to the notice and discussed during audit and exit meeting respectively nor did they furnish any copy of recorded decision of BTC showing justification and propriety of distribution to BPL families in place of riot victims residing in the relief camps. Further, in the absence of justification of distribution of GCI sheets to BPL families and non production of Stocks register, approved beneficiaries list and APRs at the time of audit, the veracity of expenditure, actual status of the beneficiaries and genuineness of its distribution could not be ascertained.

3.2.4 Instances where expenditure could not be verified in Audit

(i) Test check of Cash Book of BTC, Kokrajhar revealed that an amount of ₹0.40 lakh on account of Forest Royalty was accounted for in the Cash Book as receipt and the same was shown as deposited into the Treasury. Cross verification of PLA Pass Book maintained by Kokrajhar Treasury revealed that the said deposit was not reflected in the PLA Pass Book. Neither the copies of treasury challans could be produced to audit, though called for, nor the number of Treasury challans was recorded in the Cash Book. In the absence of copies of treasury challans, audit could not ascertain the veracity of the deposit.

BTC in its reply (December 2012) stated that at times consolidated figures of daily cash deposits against different challans are reflected in the PLA pass book for which the above discrepancy could not be verified. Immediate investigation therefore needs to be initiated to ensure the bonafides of the deposit to PLA as the transaction is fraught with the risk of misappropriation/defalcation.

(ii) In another instance, neither the accounts branch of BTC nor the related department could furnish any record relating to the status of ₹3.50¹⁴ lakh as reflected in the Cash Book, which was kept in Deposit at Call Receipt (DCR) during 2006-07, though called for.

BTC in reply (December 2012) stated that ₹3.00 lakh was sanctioned to Under Secretary, GAD in connection with the fifth Bodoland Accord Day celebration 2007. Vouchers (hand receipts) of ₹3.00 lakh was enclosed with the reply. Of the remaining ₹0.50 lakh, an expenditure of ₹0.20 lakh was made on spare parts of a new vehicle and the balance of ₹0.30 lakh will be shortly deposited into PLA. BTC also added that these vouchers could not be produced at the time of audit due to misplacement. In view of the above state of affairs it is recommended that payment made from DCR in favour of any executive of BTC (if permissible) for a particular purpose may be treated as advance and its recovery/adjustments may be watched till final expenditure/recovery are recorded in the cash book.

¹⁴ (i) Under Secretary, GAD, BTC (₹3.00 lakh) and (ii) Dy. Secy. Soil Conservation, BTC (₹0.50 lakh)

3.3 Deficiency in internal control mechanism

Internal control is a process designed to provide reasonable assurance regarding the achievement of the objective of an organization with regard to efficiency and effectiveness of operations, compliance of applicable Rules and regulations, fulfilling accountability, executing functions in orderly, ethical, efficient and effective manner, safeguarding against loss and sound financial reporting. An effective Internal Audit (IA) wing is necessary to strengthen the internal control system and enforce effective management.

Scrutiny of records indicated that BTC had no IA wing. Consequently, the internal control in the Council was ineffective as would be seen from the following in addition to the observations made in the report:

- (i) Voucher number and date was not recorded in the Cash Book as well as on the body of the vouchers.
- (ii) Neither Bill number nor Cash Book folio was found mentioned in the Cash Book and the Bill itself.
- (iii) In case of payment in the form of draft, reference of draft number and date was not mentioned in the Cash Book. Even in the draft register, cheque references through which drafts were purchased were not recorded.
- (iv) Analysis of the closing balance showing breakup of 'Plan', 'Non Plan', Grant in aid' etc. was not recorded in the Cash Book. Further, verification of closing balances at the end of the month and a certificate to that effect, were also not found recorded in the Cash Book, during the period covered in audit.
- (v) Men-in-position was in excess of the sanctioned posts at the Secretary and Joint Secretary level, as shown Table 10.

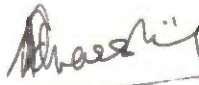
Table-10

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

(vi) There was no system of verification and monitoring of collection of revenue, execution of works etc, so as to increase the effectiveness of delivery and efficiency of implementation of schemes/projects.

BTC in reply, appreciated the requirement of internal audit for the effective control of inflow and outflow of BTC funds and have noted the other observations for future guidance.

Guwahati
The



(C. H. KHARSHIING)
Accountant General

Countersigned



New Delhi
The

(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

Appendix - 1
(Refer para-1.1.6)

**Statement showing Plan Fund withdrawn by Directorates, etc &
subsequently deposited into PLA of BTC during 2006-07**

Name of the office /directorates etc A-Fund for revenue expenditure	Date of deposit into PLA	Amount (₹in lakh)
(1)	(2)	(3)
Director of Social Welfare, Assam, GHY	11.04.2006	133.74
Director of Elementary Education, Assam, Ghy	20.05.2006	67.50
MD, AUWS&SB, GHY	07.06.2006	121.27
E.E.Agril, Kokrajhar	01.07.2006	6.21
E.E.Agril, Kokrajhar	01.07.2006	12.42
Director of P&RD, Assam	01.07.2006	557.63
C.E.O, ZP, Dhubri	03.07.2006	9.43
E.E.Agril, Kokrajhar	03.07.2006	2.07
E.E.Agril, Kokrajhar	03.07.2006	2.07
E.E.Agril, Kokrajhar	03.07.2006	2.07
Directore WPT&BC, Assam	05.07.2006	410.67
E.E.PHE, Divn.-I, Kokrajhar	19.07.2006	5.00
E.E.PHE, Divn.-I, Kokrajhar	19.07.2006	777.11
Director of SCERT, Assam, GHY	27.07.2006	68.00
E.E.Agril, Kokrajhar	31.07.2006	6.21
E.E.Agril, Kokrajhar	18.08.2006	4.14
E.E.Agril, Kokrajhar	19.08.2006	2.07
NMBA, New Delhi	18.07.2006	6.00
NMBA, New Delhi	29.08.2006	3.50
E. E. Agril, Kokrajhar	19.10.2006	2.07
GOA, Director of Higher Education, GHY	23.10.2006	300.00
E. E. Agril, Kokrajhar	31.10.2006	3.36
National Mission Bamboo Application, New Delhi	07.11.2006	3.84
E.E.PHE, Divn.-I, Kokrajhar	20.11.2006	1011.83
E. E. Agril, Kokrajhar	30.11.2006	1.92
E.E.Agril, Kokrajhar	30.11.2006	1.44
Director of WPT&BC, Assam, GHY	07.12.2006	5239.00
Director of P&RD, Assam	26.12.2006	641.20
Executive Officer, Udalguri T.C	27.12.2006	5.00
Executive Officer, Udalguri T.C	27.12.2006	5.04
D.C.Bongaigaon	08.02.2007	4.66
Dir. of WPT&BC, Assam, GHY	07.02.2007	300.00
E.E.Agril, Kokrajhar	16.02.2007	0.48
E.E.Agril, Kokrajhar	16.02.2007	1.92
E.E.Agril, Kokrajhar	16.02.2007	0.48
E.E.Agril, Kokrajhar	16.02.2007	1.44
E.E.PHE, Divn.-I, Kokrajhar	16.02.2007	407.73
MD, AUWS&SB, GHY	07.03.2007	69.06
E.E.PHE, Divn.-I, Kokrajhar	09.03.2007	31.94

(1)	(2)	(3)
GOA, Director, Social Welfare	09.03.2007	478.68
CIT, Kokrajhar	16.03.2007	100.00
Director of WPT&BC, Assam,	16.03.2007	35.00
AIDC, GHY	26.03.2007	97.00
E.E.PHE, Divn.-1, Kokrajhar	28.03.2007	744.06
Director of WPT&BC, Assam, GHY	28.03.2007	5239.00
MD, ATDC, GHY	30.03.2007	24.72
Sub-total		16947.98
B-Fund for capital expenditure		
Director of WPT&BC, Assam, GHY	29.05.2006	2272.04
Director of WPT&BC, Assam, GHY	16.02.2007	2753.68
Director of WPT&BC, Assam, GHY	16.02.2007	3244.29
Director of WPT&BC, Assam, GHY	28.03.2007	170.00
Sub-total		8440.01
Total PLAN		25387.99
C-Fund for Non-Plan expenditure		
Director of WPT&BC, Assam, GHY	27-07-2006	100.00
Director of WPT&BC, Assam, GHY	04-09-2006	500.00
Director of WPT&BC, Assam, GHY	20-10-2006	100.00
Director of WPT&BC, Assam, GHY	20-01-2007	100.00
Total NON-PLAN		800.00
Grand Total		26187.99

Appendix-II
(Para reference: 2.5.1)

Statement showing receipt of revenue funds for the year 2006-07

Name of the department from whom received	Date of deposit into PLA	Amount (₹ in lakh)
(1)	(2)	(3)
Director of Social Welfare, Assam, Ghy	11.04.2006	133.74
Director of Elementary Education, Assam, Ghy	20.05.2006	67.50
MD, AUWS&SB, GHY	07.06.2006	121.26
E.E.Agril, Kokrajhar	01.07.2006	6.21
E.E.Agril, Kokrajhar	01.07.2006	12.42
Director of P&RD, Assam	01.07.2006	557.63
C.E.O, ZP, Dhubri	03.07.2006	9.43
E.E.Agril, Kokrajhar	03.07.2006	2.07
E.E.Agril, Kokrajhar	03.07.2006	2.07
E.E.Agril, Kokrajhar	03.07.2006	2.07
Director of WPT&BC, Assam	05.07.2006	410.67
E.E.PHE, Divn.-1, Kokrajhar	19.07.2006	5.00
E.E.PHE, Divn.-1, Kokrajhar	19.07.2006	777.11
Director of SCERT, Assam, Ghy	27.07.2006	68.00
E.E.Agril, Kokrajhar	31.07.2006	6.21
E.E.Agril, Kokrajhar	18.08.2006	4.14
E.E.Agril, Kokrajhar	19.08.2006	2.07
NMBA, New Delhi	18.07.2006	6.00
NMBA, New Delhi	29.08.2006	3.50
E.E.Agril, Kokrajhar	19.10.2006	2.07
GOA, Director of Higher Education, Ghy	23.10.2006	300.00
E.E.Agril, Kokrajhar	31.10.2006	3.36
National Mission Bamboo Application, New Delhi	07.11.2006	3.84
E.E.PHE, Divn.-1, Kokrajhar	20.11.2006	1011.83
E.E.Agril, Kokrajhar	30.11.2006	1.92
E.E.Agril, Kokrajhar	30.11.2006	1.44
Director of WPT&BC, Assam, Ghy	07.12.2006	5239.00
Director of P&RD, Assam	26.12.2006	641.20
Executive Officer, Udalguri T.C	27.12.2006	5.00
Executive Officer, Udalguri T.C	27.12.2006	5.04
D.C.Bongaigaon	08.02.2007	4.66
Dir. of WPT&BC, Assam, Ghy	07.02.2007	300.00
E.E.Agril, Kokrajhar	16.02.2007	0.48
E.E.Agril, Kokrajhar	16.02.2007	1.92
E.E.Agril, Kokrajhar	16.02.2007	0.48
E.E.Agril, Kokrajhar	16.02.2007	1.44
E.E.PHE, Divn.-1, Kokrajhar	16.02.2007	407.73
MD, AUWS&SB, GHY	07.03.2007	69.06
E.E.PHE, Divn.-1, Kokrajhar	09.03.2007	31.94
GOA, Director, Social Welfare	09.03.2007	478.68

(1)	(2)	(3)
CIT, Kokrajhar	16.03.2007	100.00
Director of WPT&BC, Assam, Ghy	16.03.2007	35.00
AIDC, Ghy	26.03.2007	97.00
E.E.PHE, Divn.-1, Kokrajhar	28.03.2007	744.06
Director of WPT&BC, Assam, Ghy	28.03.2007	5239.00
MD, ATDC, Ghy	30.03.2007	24.72
Total Plan		16947.98
Director of WPT&BC, Assam, Ghy	28.07.2006	100.00
Irrigation deptt. GOA, Ghy	21.08.2006	215.23
Irrigation deptt. GOA, Ghy	21.08.2006	24.93
Irrigation deptt. GOA, Ghy	21.08.2006	5.89
Irrigation deptt. GOA, Ghy	21.08.2006	0.45
GOA, Education (Higher) Dett.	29.08.2006	309.46
GOA, Education Deptt.	29.08.2006	3355.55
GOA, Education Deptt.	30.08.2006	2443.16
GOA, PHE Deptt.	01.09.2006	130.33
Director of WPT&BC, Assam, Ghy	04.09.2006	500.00
GOA, Water Resource Deptt.	16.09.2006	273.44
GOA, Food and Civil Supplies	21.09.2006	2.72
GOA, Cultural Deptt.	17.09.2006	6.39
GOA, Cultural Deptt.	17.09.2006	3.75
GOA, Fishery Deptt.	19.09.2006	64.17
GOA, Handloom & Textile, Sericulture	25.09.2006	22.72
GOA, PHE Deptt.	26.09.2006	494.82
GOA, Food and Civil Supplies	27.09.2006	64.70
Irrigation deptt. GOA, Ghy	27.09.2006	0.12
Irrigation deptt. GOA, Ghy	27.09.2006	597.65
Irrigation deptt. GOA, Ghy	27.09.2006	14.76
Irrigation deptt. GOA, Ghy	27.09.2006	268.73
Irrigation deptt. GOA, Ghy	27.09.2006	1.27
GOA, Co-operative, Deptt.	27.09.2006	23.45
GOA, Handloom & Textile, Sericulture	27.09.2006	19.71
GOA, PHE Deptt.	12.10.2006	100.00
Director of WPT&BC, Assam, Ghy	20.10.2006	100.00
GOA, Education Deptt.(Secondary)	07.11.2006	3179.61
GOA, Education Deptt.(Higher)	07.11.2006	477.04
GOA, Education Deptt.	07.11.2006	8117.97
GOA, Handloom & Textile, Sericulture	16.11.2006	117.74
GOA, Health & Family Welfare deptt.	16.11.2006	48.43
RFO, Srirampur Range	16.11.2006	1.99
GOA, Handloom & Textile, Sericulture	22.11.2006	79.635
GOA, Cultural Affair Deptt.	30.11.2006	19.43
GOA, Cultural Affair Deptt.	30.11.2006	5.35
GOA, Cultural Affair Deptt.	30.11.2006	21.75
GOA, Co-operative, Deptt.	18.12.2006	111.45
Director of WPT&BC, Assam, Ghy	20.01.2007	100.00
Irrigation deptt. GOA, Ghy	14.02.2007	200.11

(1)	(2)	(3)
GOA, Education Deptt.	14.02.2007	2.00
GOA, PHE Deptt.	14.02.2007	50.00
Irrigation Deptt. GOA, GHY	14.02.2007	431.00
GOA, Education Deptt.	14.02.2007	3.00
GOA, PHE Deptt.	21.03.2007	87.70
GOA, Handloom & Textile, Sericulture	23.03.2007	1.75
Irrigation deptt. GOA, Ghy	23.03.2007	9.43
Irrigation deptt. GOA, Ghy	23.03.2007	1.50
Irrigation deptt. GOA, Ghy	23.03.2007	24.81
Irrigation deptt. GOA, Ghy	23.03.2007	30.00
Irrigation deptt. GOA, Ghy	23.03.2007	109.82
GOA, Sports & Youth Welfare	23.03.2007	0.50
GOA, Irrigation Deptt.	23.03.2007	2.55
GOA, Irrigation Deptt.	30.03.2007	10.00
GOA, Irrigation Deptt.	30.03.2007	5.00
GOA, Irrigation Deptt.	30.03.2007	20.00
GOA, Irrigation Deptt.	30.03.2007	40.00
GOA, Education Deptt.	30.03.2007	2.00
GOA, Education Deptt.	30.03.2007	0.48
GOA, Irrigation Deptt.	21.08.2006	0.04
Total Non Plan		22455.53
Total of Plan & Non plan		39403.51

Appendix-III
(Para reference 2.5.2)

**Statement showing receipts of fund
deposited by various departments to BTC**

Sl. No.	Name of the Department	Date of deposit into PLA by BTC	Amount (₹ in lakh)
(1)	(2)	(3)	(4)
1.	Irrigation deptt. GOA, GHY	21.08.2006	215.24
2.	Irrigation deptt. GOA, GHY	21.08.2006	24.94
3.	Irrigation deptt. GOA, GHY	21.08.2006	5.89
4.	Irrigation deptt. GOA, GHY	21.08.2006	0.45
5.	GOA, Education (Higher) Dett.	29.08.2006	309.46
6.	GOA, Education Deptt.	29.08.2006	3355.56
7.	GOA, Education Deptt.	30.08.2006	2443.16
8.	GOA, PHE Deptt.	01.09.2006	130.33
9.	GOA, Water Resource Deptt.	16.09.2006	273.44
10.	GOA, Food and Civil Supplies	21.09.2006	2.72
11.	GOA, Cultural Deptt.	17.09.2006	6.39
12.	GOA, Cultural Deptt.	17.09.2006	3.75
13.	GOA, Fishery Deptt.	19.09.2006	64.17
14.	GOA, Handloom & Textile, Sericulture	25.09.2006	22.72
15.	GOA, PHE Deptt.	26.09.2006	494.82
16.	GOA, Food and Civil Supplies	27.09.2006	64.7
17.	Irrigation deptt. GOA, GHY	27.09.2006	0.12
18.	Irrigation deptt. GOA, GHY	27.09.2006	597.65
19.	Irrigation deptt. GOA, GHY	27.09.2006	14.76
20.	Irrigation deptt. GOA, GHY	27.09.2006	268.74
21.	Irrigation deptt. GOA, GHY	27.09.2006	1.27
22.	GOA, Co-operative, Deptt.	27.09.2006	23.45
23.	GOA, Handloom & Textile, Sericulture	27.09.2006	19.71
24.	GOA, PHE Deptt.	12.10.2006	100.00
25.	GOA, Education Deptt.(Secondary)	07.11.2006	3179.61
26.	GOA, Education Deptt.(Higher)	07.11.2006	477.04
27.	GOA, Education Deptt.	07.11.2006	8117.97
28.	GOA, Handloom & Textile, Sericulture	16.11.2006	117.74
29.	GOA, Health & Family Welfare deptt.	16.11.2006	48.43
30.	RFO, Srirampur Range	16.11.2006	1.99
31.	GOA, Handloom & Textile, Sericulture	22.11.2006	79.64
32.	GOA, Cultural Affair Deptt.	30.11.2006	19.43
33.	GOA, Cultural Affair Deptt.	30.11.2006	5.35
34.	GOA, Cultural Affair Deptt.	30.11.2006	21.75
35.	GOA, Co-operative, Deptt.	18.12.2006	111.45
36.	Irrigation deptt. GOA, GHY	14.02.2007	200.11
37.	GOA, Education Deptt.	14.02.2007	2.00
38.	GOA, PHE Deptt.	14.02.2007	50.00

(1)	(2)	(3)	(4)
39.	Irrigation deptt. GOA, GHY	14.02.2007	431.00
40.	GOA, Education Deptt.	14.02.2007	3.00
41.	GOA, PHE Deptt.	21.03.2007	87.70
42.	GOA, Handloom & Textile, Sericulture	23.03.2007	1.75
43.	Irrigation deptt. GOA, GHY	23.03.2007	9.43
44.	Irrigation deptt. GOA, GHY	23.03.2007	1.50
45.	Irrigation deptt. GOA, GHY	23.03.2007	24.81
46.	Irrigation deptt. GOA, GHY	23.03.2007	30.00
47.	Irrigation deptt. GOA, GHY	23.03.2007	109.82
48.	GOA, Sports & Youth Welfare	23.03.2007	0.50
49.	GOA, Irrigation Deptt.	23.03.2007	2.55
50.	GOA, Irrigation Deptt.	30.03.2007	10.00
51.	GOA, Irrigation Deptt.	30.03.2007	5.00
52.	GOA, Irrigation Deptt.	30.03.2007	20.00
53.	GOA, Irrigation Deptt.	30.03.2007	40.00
54.	GOA, Education Deptt.	30.03.2007	2.00
55.	GOA, Education Deptt.	30.03.2007	0.48
56.	GOA, Irrigation Deptt.	21.08.2006	0.04
Total			21655.53

