

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

for the years 2005-06 to 2010-11

**MARA AUTONOMOUS DISTRICT COUNCIL,
SAIHA, MIZORAM**



TABLE OF CONTENTS		
	Paragraph (s)	Page(s)
Preface		<i>(iii)</i>
Overview		<i>(v)</i>
CHAPTER - I		
Introduction	<i>1.1</i>	<i>1</i>
Rules for the management of the District Fund	<i>1.2</i>	<i>2</i>
Maintenance of Accounts	<i>1.3</i>	<i>3</i>
CHAPTER - II		
Receipts and Expenditure	<i>2.1</i>	<i>5</i>
Irregular expenditure out of Revenue Collection	<i>2.2</i>	<i>10</i>
Short collection of revenue	<i>2.3</i>	<i>11</i>
Unauthorised retention of Revenue Receipts	<i>2.4</i>	<i>12</i>
CHAPTER - III		
Partial implementation of Centrally Sponsored Scheme	<i>3.1</i>	<i>15</i>
Excess estimation of works	<i>3.2</i>	<i>16</i>
Non-maintenance of Asset Register	<i>3.3</i>	<i>16</i>
Internal Control and Internal Audit Mechanism	<i>3.4</i>	<i>17</i>
Outstanding Inspection Reports	<i>3.5</i>	<i>17</i>
Disclaimer Statement	<i>3.6</i>	<i>18</i>

APPENDICES

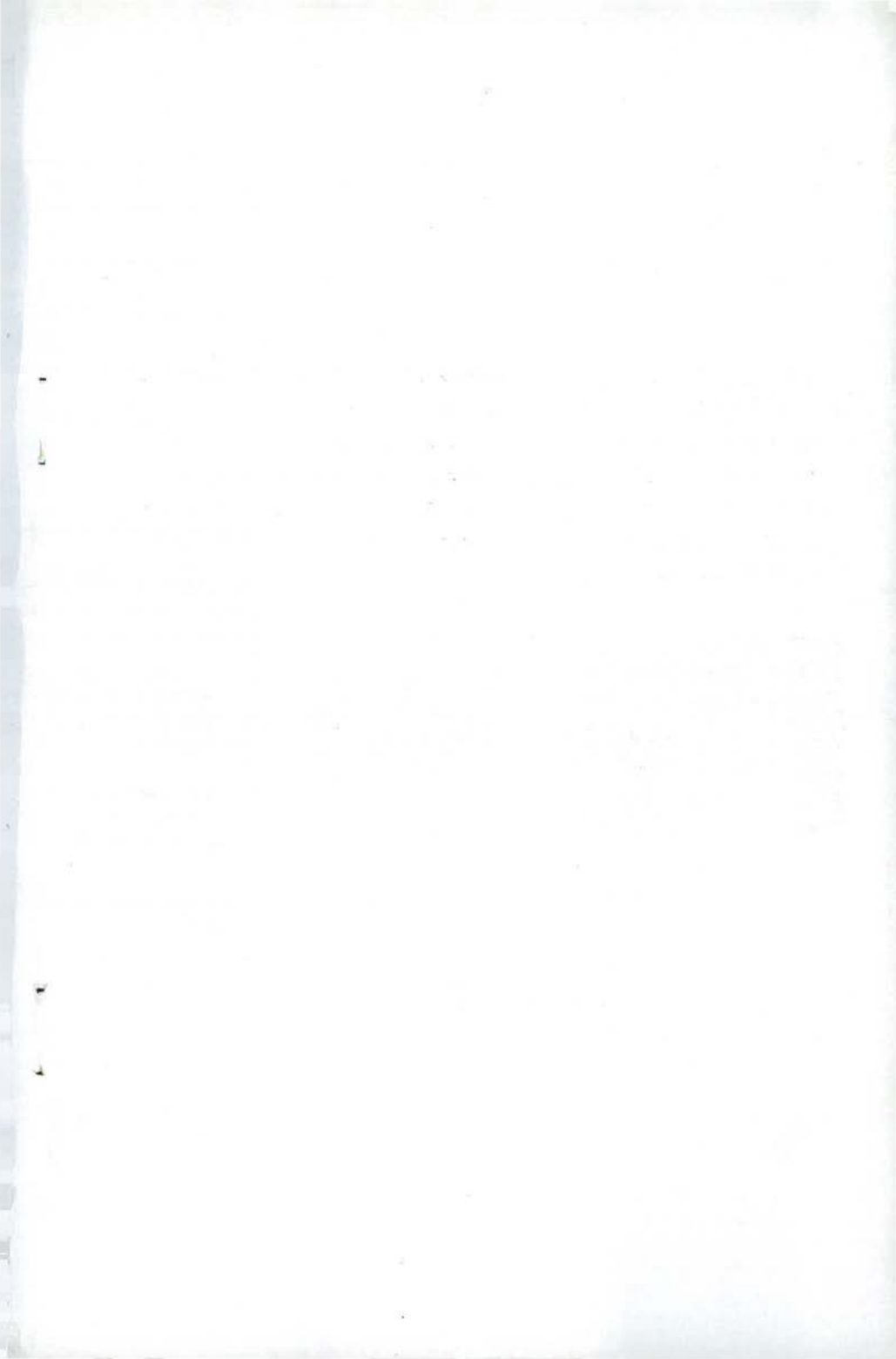
	Appendix	Page(s)
Details of expenditure incurred out of the balance of the previous year as well as from the revenue collected during the respective years without having a demand for such expenditure passed by the Council	<i>2.1</i>	<i>19</i>
Year-wise head wise details of revenue targeted for collection vis-a-vis actual collection	<i>2.2</i>	<i>22</i>
Statement Showing incomplete implementation of Centrally Sponsored Scheme	<i>3.1</i>	<i>24</i>

PREFACE

This Report has been prepared for submission to the Governor of Mizoram under paragraph 7(4) of the Sixth Schedule to the Constitution of India. It relates mainly to the points arising from the audit of the financial transactions of the Mara Autonomous District Council, Saiha, Mizoram.

The cases mentioned in this Report are those which came to notice in the course of test check of the accounts for the years 2005-06 to 2010-11.

The Report contains three sections, of which, one section deals with the constitution of the Mara Autonomous District Council, the rules for the management of the District Fund and maintenance of Accounts by the District Council. The remaining two sections include comments on the Council's financial position and the irregularities noticed during audit of the transactions relating to the years 2005-06 to 2010-11.



OVERVIEW



OVERVIEW

The significant audit findings are summarized in the succeeding paragraphs:

- The Council during the period 2005-06 to 2010-11 incurred an expenditure of ₹ 188.18 lakh out of the balance of the previous years as well as from the revenue collected during the years without having a demand and passed by the Council as per the provision laid in the Mizoram District Council Fund Rules, 1996.
(Paragraph-2.2)
- The Forest Department under the Council had retained cash balance ranging between ₹ 0.87 lakh and ₹ 10.17 lakh during the period 2005-06 to 2010-11 in violation of the District Council Fund Rules.
(Paragraph-2.4)
- In spite of the Council's commitment as well as the State Government's direction, the Council failed to contribute its full matching share which resulted in partial implementation of the scheme.
(Paragraph-3.1)
- The Public Works Department under the Council inflated the cost of construction of Court's building to the tune of ₹ 3.62 lakh.
(Paragraph-3.2)



CHAPTER - I

CHAPTER - 1

1.1 Introduction

The erstwhile Pawi-Lakher Regional Council set up in 1953 under the provisions of Article 244(2) read with the Sixth Schedule to the Constitution of India, was divided into three Regional Councils, viz. Pawi, Lakher and Chakma, by a Notification issued by the Government of Mizoram in April, 1972. In terms of the provisions of paragraph 20B of the Sixth Schedule, Chakma Regional Council along with Pawi Regional Council and Lakher Regional Council were elevated to the status of District Councils with effect from 29 April, 1972 under Mizoram District Councils (Miscellaneous Provision) Order, 1972. The Pawi District Council was renamed as the Mara Autonomous District Council from 01 May 1989 under Notification issued by the Government of Mizoram in May 1989.

The Sixth Schedule to the Constitution of India vests the District Council with the powers to make law on matters listed in paragraph 3(1) of the Sixth Schedule mainly in respect of allotment, occupation, use, *etc.*, of land, management of forests other than reserve forests, use of any canal or water tower for agriculture, regulation of the practice of 'Jhum' or other forms of shifting cultivation, establishment of village or town communities or council and their powers, village or town administration including police, public health and sanitation and inheritance of property. Under Paragraph 6 (1) of the Sixth Schedule, the Council has power to establish, construct or manage primary schools, dispensaries, markets, cattle, ponds, ferries, fisheries, roads, road transport and water ways in the

respective autonomous district. The Council also has power to assess levy and collect within the autonomous district, revenue in respect of land and buildings, taxes on professions, trade, callings and employment, animals, vehicles and boat tolls on passengers and goods carried in ferries and for the maintenance of schools, dispensaries and roads as listed in Paragraph 8 of the Sixth Schedule.

The Mara Autonomous District Council consists of 28 Members including 25 elected Members and 03 nominated Members and is headed by a Chief Executive Member. The Council is headquartered at Saiha, South-Western Mizoram.

1.2 Rules for the management of the District Fund

The Sixth Schedule provides for the constitution of a district fund for each autonomous district to which shall be credited all moneys received by the Council in the course of administration of the districts in accordance with the provisions of the Constitution. In terms of the provisions 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 money therefrom, the custody of money therein and any other matter connected with or ancillary to these matters. Accordingly, the Government of Mizoram prepared the Mizoram Autonomous District Council Fund Rules, 1996 which came into effect from the 26 November 1996. This rule was revised as District Council Fund Rules, 2010 under Government of Mizoram Gazette notification dated 27 July 2010.

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 Councils are to be maintained, were 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 years 2005-06 to 2010-11 were prepared in the prescribed format and submitted for audit in December 2012. The results of test check (March-April 2013) of Annual Accounts of the Council for the years 2005-06 to 2010-11 is given in the succeeding paragraphs.



CHAPTER - II



CHAPTER-II

The Council prepares its Annual Accounts in the prescribed format containing the following seven statements which give in details the receipts and disbursements of the Council for the years (2005-06 to 2010-11) with bifurcation of the expenditure under revenue, capital, plan and non-plan:

Sl. No.	Statement No.	Particulars of statements
i	Statement No. 1	Summary of transactions (Part-I & Part-II)
ii	Statement No. 2	Capital outlay - progressive capital outlay
iii	Statement No. 3	Debt position and the ways and means position of the Council's fund month by month upto the year 2010-11
iv	Statement No. 4	Loans and advances by the Council
v	Statement No. 5	Detailed account of Revenue by Minor Heads
vi	Statement No. 6	Detailed account of expenditure by Minor Head - Revenue Expenditure Head

2.1 Receipts and Expenditure

As per the annual accounts furnished by the Council, the receipts and expenditure of the Council and the resultant revenue surplus/deficit for the years 2005-06 to 2010-11 were as depicted in the following table:

(₹ in lakh)

PART I: DISTRICT FUND								
Revenue Section								
Receipts								
		2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
i)	Taxes on Income & Expenditure	18.71	22.00	22.20	26.06	26.36	30.40	30.21
ii)	Land revenue	4.37	3.14	3.93	3.89	4.14	1.06	3.75
iii)	Public works	2.13	0.00	1.72	1.82	2.41	2.39	3.50
iv)	Taxes on vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.99
v)	Other Administrative services	0.06	1.12	0.02	0.08	0.00	0.11	0.02
vi)	Education	1.63	0.07	2.43	2.14	2.50	3.58	0.00
vii)	Public Health Sanitation & Water Supply	0.00	1.81	0.00	0.00	0.00	0.00	0.00
viii)	Fisheries	0.00	0.35	0.00	0.00	0.00	0.00	0.00
ix)	Other General Economic Services	0.40	0.00	0.50	0.24	0.12	0.62	0.81
x)	Forest	4.60	5.00	5.05	6.07	5.95	8.00	19.79
xi)	Road Transport Services	0.00	0.20	0.26	0.11	0.28	0.00	0.48
xii)	Road and Bridges	0.00	0.00	0.04	0.00	0.00	0.00	0.00
xiii)	Taxes on Vehicle (Auction)	2.04	0.00	0.00	0.00	0.00	0.00	0.00
xiv)	Grants-in-aid from the State Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(a) Plan	686.00	721.00	746.00	778.00	829.20	1450.00	1782.00
	(b) Non-Plan	1540.00	1711.00	1883.00	2237.00	2446.00	3381.00	4390.00
	(c) Centrally Sponsored schemes	0.00	45.00	0.00	0.00	0.00	0.00	0.00
	(d) Non-lapsable pool fund	0.00	0.00	0.00	66.84	7.43	103.71	230.74
	(e) Village Council Election Fund	0.00	0.00	0.00	2.50	0.00	0.00	0.00
Total Revenue Receipts		2259.94	2510.69	2665.15	3124.75	3324.39	4980.87	6462.29

Capital Section								
i)	Capital Receipts	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total Capital Receipts		Nil	Nil	Nil	Nil	Nil	Nil	Nil
Debt Section								
i)	Loans received from the State	Nil	Nil	Nil	Nil	Nil	Nil	Nil
ii)	Loans received from Other sources	Nil	Nil	Nil	Nil	Nil	Nil	Nil
iii)	Recovery of Loans and advances	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total Debt Receipts		Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total of Part I District Fund		2259.94	2510.69	2665.15	3124.75	3324.39	4980.87	6462.29
<i>Opening Balance</i>		11.30	30.54	2.51	2.35	31.99	0.17	191.77
PART II: DEPOSIT FUND								
Deposit Section								
i)	Deposit Receipts	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total of Part II Deposit fund		Nil	Nil	Nil	Nil	Nil	Nil	Nil
<i>Opening Balance</i>		Nil	Nil	Nil	Nil	Nil	Nil	Nil
TOTAL RECEIPTS (Part I + Part II)		2259.94	2510.69	2665.15	3124.75	3324.39	4980.87	6462.29
<i>Opening Balance (Part I + Part II)</i>		11.30	30.54	2.51	2.35	31.99	0.17	191.77

(₹ in lakh)

PART I: DISTRICT FUND							
Revenue Section							
Disbursements							
	2004 -05	2005 -06	2006 -07	2007 -08	2008 -09	2009 -10	2010 -11
i) Secretariat General services	139.60	155.80	102.40	105.00	113.50	124.38	158.50
ii) Administration	20.50	21.50	23.50	30.75	36.00	39.86	53.40
iii) Land & Revenue	69.50	125.28	96.00	103.00	117.00	130.79	177.40
iv) Executive Members	33.50	34.10	33.50	38.04	46.41	40.04	48.40
v) Finance & Accounts	68.08	113.42	207.94	201.04	214.00	471.27	489.85
vi) District Council Secretariat (Legislative)	101.00	117.80	124.70	134.30	144.30	160.64	202.00
vii) Education & Human Resources	1174.98	1262.82	1343.76	1685.49	1856.50	2388.65	3170.08
viii) Environment & Forest	117.50	131.70	140.71	161.00	180.10	243.49	334.50
ix) District Library	8.80	9.40	9.80	11.20	12.70	13.55	16.10
x) Social Welfare	16.40	18.50	20.00	26.24	35.07	66.27	78.27
xi) Local Administration	88.50	92.51	115.50	138.49	151.14	258.19	345.29
xii) Road Transport	40.00	25.89	25.50	29.80	26.81	64.31	117.64
xiii) Public Works	88.00	125.50	109.00	110.60	104.40	167.04	377.56
xiv) Art & Culture	16.00	16.00	16.50	16.93	18.20	32.50	49.90
xv) Rural Development	111.50	133.50	130.00	130.50	114.20	192.27	239.98
xvi) Agriculture & Horticulture	47.50	48.00	49.00	50.20	59.40	100.47	143.01
xvii) Soil & Water Conservation	21.00	22.00	22.00	24.89	24.89	55.55	66.55
xviii) Animal Husbandry & Veterinary	17.34	18.00	21.00	21.00	21.02	39.49	57.49
xix) Industry	12.00	13.00	13.50	13.00	17.60	33.27	40.27
xx) Fisheries	9.00	10.00	10.00	10.25	8.35	65.15	73.15
xxi) Public Health Engineering	11.00	12.00	16.50	16.91	15.41	28.20	42.00
xxii) Sericulture	7.50	9.00	9.50	10.60	10.91	17.80	25.23
xxiii) Sports & Youth services	14.00	13.00	14.00	14.35	16.65	28.60	42.70
xxiv) Co-operation	2.00	3.00	3.50	3.85	3.85	7.22	12.22
xxv) Waterways	5.50	7.00	7.50	7.68	7.80	20.27	26.80
Total Revenue Expenditure	2240.7	2538.72	2665.31	3095.11	3356.21	4789.27	6388.29

Capital Section								
i)	Capital Disbursements	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total Capital Disbursements		Nil	Nil	Nil	Nil	Nil	Nil	Nil
Debt Section								
i)	Repayment of Loan received from the State Government	Nil	Nil	Nil	Nil	Nil	Nil	Nil
ii)	Repayment of Loan received from other sources	Nil	Nil	Nil	Nil	Nil	Nil	Nil
iii)	Disbursement of Loans and Advances	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total Debt Disbursement		Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total of Part I District Fund		2240.70	2538.72	2665.31	3095.11	3356.21	4789.27	6388.29
<i>Closing Balance</i>		<i>30.54</i>	<i>2.51</i>	<i>2.35</i>	<i>31.99</i>	<i>0.17</i>	<i>191.77</i>	<i>256.77</i>
PART II: DEPOSIT FUND								
Deposit Section								
i)	Deposit Disbursement	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total of Part II Deposit fund		Nil	Nil	Nil	Nil	Nil	Nil	Nil
<i>Closing Balance</i>		Nil	Nil	Nil	Nil	Nil	Nil	Nil
TOTAL DISBURSEMENTS (Part I + Part II)		2240.70	2538.72	2665.31	3095.11	3356.21	4789.27	6388.29
<i>Opening Balance (Part I + Part II)</i>		<i>30.54</i>	<i>2.51</i>	<i>2.35</i>	<i>31.99</i>	<i>0.17</i>	<i>191.77</i>	<i>256.77</i>

2.2 Irregular expenditure out of Revenue collection

As per Rule 124 of the Mizoram District Council Fund Rules 1996, if any money has been spent on any services during the financial year in excess of the amount granted for that service in the financial year, the Member-in-Charge, Financial Affairs shall present to the Council a demand for such excess and when passed shall be submitted to the Accountant General (Audit) and to the Examiner of Local Accounts.

Scrutiny of records revealed that during period 2005-06 to 2010-11, in contravention to the above mentioned provisions of the Fund Rules, expenditure totalling to ₹1.88 crore was incurred by various departments of the Council out of the balance of the previous year as well as from the revenue collected during the year without having a demand for such expenditure passed by the Council. Year-wise Department-wise detail of the expenditure incurred out of the balance of the previous year as well as from the revenue collected during the respective years without having a demand for such expenditure passed by the Council are given in **Appendix - 2.1**. Summarised position of such expenditure is as detailed in the following table:

Table - 2.2

(₹ in lakh)

Year	Fund utilized for		Total
	Development purpose	Non-development purpose	
2005-06	8.80	23.92	32.72
2006-07	16.00	20.31	36.31
2007-08	8.00	34.76	42.76
2008-09	12.00	29.59	41.59
2009-10	13.00	21.80	34.80
Total	57.80	130.38	188.18

Source: Council's record

Reasons for incurring such expenditure out of the revenue receipts during the successive years, without having a demand passed by the Council, were not on records.

2.3 Short collection of revenue

Audit noticed that there was a considerable shortfall in collection of revenue against the target fixed during various years covered under the report. Year-wise head-wise details are given in **Appendix-2.2**. Summarised position (head-wise) of revenue targeted for collection *vis-a-vis* actual collection made during the various years is shown in the following table:

Table - 2.3

(₹ in lakh)

Sl. No.	Heads	Years	Target	Actual	Shortfall
1	Land & Revenue	2005-06 to 2010-11	25.10	19.36	5.74
2	Public works	2005-06 to 2009-10	16.50	9.46	7.04
3	Other General Economic Services	2005-06 to 2009-10	9.00	1.83	7.17
4	Taxes on Income and expenditure	2006-07 and 2010-11	54.00	50.16	3.84
5	Other Administration	2006-07 to 2010-11	0.75	0.24	0.51
6	Education	2007-08 and 2010-11	6.40	2.13	4.27
7	Economic services	2010-11	2.00	0.82	1.18

Source: Information furnished by the Council

As can be seen from the table and **Appendix - 2.2**, there were shortfalls in actual collection against the target fixed for the respective years indicating that the target fixed were not realistic, particularly in view of the fact that the actual collection were off the target year after year in respect of heads Land & Revenue, Public Works, Other General Economic Services and Other Administration.

While accepting the facts, the Council attributed (August 2013) the short collection to any one of the following reasons: (i) occurrence of heavy rainfall in the MADC area, which affected the main agriculture crops and road communication during the years 2005-06 and 2010-11 and (ii) occurrence of bamboo flowering in the State of Mizoram including MADC area, all agricultural crops which are the main sources of revenue were destroyed by insects and rodents during the years 2006-07 to 2009 10.

The reply furnished by the Council is casual in view of the fact that bamboo flowering is a cyclic ecological phenomenon that occurs in the State of Mizoram and bamboo flowering in the region was predicted in the region for two years viz., 2006 and 2007.

2.4 Unauthorised retention of Revenue Receipts

Rules 16 and 17 of Mizoram Autonomous District Council Fund Rules, 1996 provide that all money pertaining to the Council fund (District Fund) shall be held in the Treasury in Personal Ledger Account (PLA) of the Council. Dues of the District Council shall be paid into District Fund held in the Treasury through the District Council Office. Further, Rule 19 of the above rules provides that all receipts due to the Council collected by any officer or employee of the Council authorised to collect such receipts shall pass through the cashier, who shall enter them in the Cash Book.

Scrutiny of records of Forest Department of the Council revealed that during years 2005-06 to 2009-10, the Department out of the total revenue collected during a particular year neither deposited the amount into Treasury (PLA) nor incorporated it in the annual

accounts of the Council during the same year and instead retained certain amount as cash unauthorisedly in violation of the Fund Rules *ibid* as detailed in the following table:

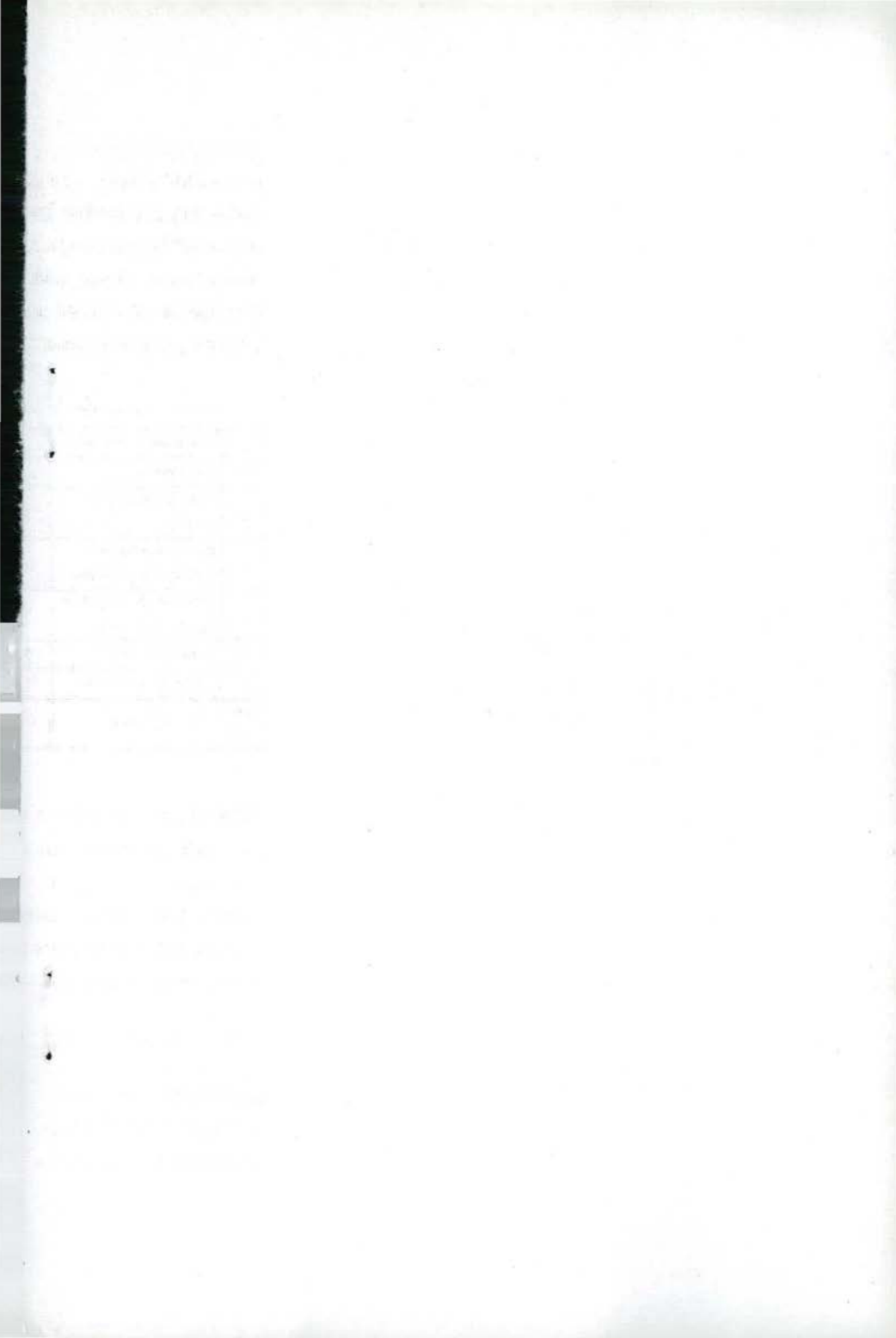
Table-2.4

(₹ in lakh)

Year	Revenue Collected	Revenue Deposited	Unauthorised retention as cash
2005-06	5.00	3.89	1.11
2006-07	5.05	4.18	0.87
2007-08	7.58	6.07	1.51
2008-09	16.11	5.94	10.17
2009-10	8.00	7.00	1.00

Source: Council's record

In its reply, the Council stated (August 2013) that all the revenue collected by the Environment & Forest Department was recorded in the register as well as entered in the cash book by the cashier and the same amount was deposited/remitted to Executive Secretary through Treasury in Personal Ledger Account (PLA). It also stated that the Department has always tried to follow Rule 20 of the Mizoram Autonomous District Council Fund Rules, 1996, but unavoidable circumstances led to delay of revenue remittance to treasury and retention of some amount. Therefore, the Department was not able to submit or remit revenue to PLA Account fully with delays of 18 days to 4 months. Further, the Council also stated that in future all the revenue collected will be submitted every month without retention of any amount.



CHAPTER - III



CHAPTER-III

3.1 Partial implementation of Centrally Sponsored Scheme

To implement the Centrally Sponsored Scheme (CSS) for Strengthening of Revenue Administration (SRA) and Updating of Land Records (ULR), the Council received ₹45 lakh being 50 *per cent* of the approved project cost of ₹90 lakh during 2005-06 as Central Share with the condition that the Council would contribute remaining 50 *per cent* of ₹45 lakh while implementing the scheme during 2005-06 as per project proposal submitted by the Council.

Scrutiny of records revealed that the Council failed to make contribution of ₹31.90 lakh out of its share of ₹45 lakh which resulted in partial implementation of the said scheme. The details of allocation and expenditure incurred by the Council are shown in **Appendix-3.1** which would indicate that in respect of seven items 21 to 50 *per cent* of works could not be implemented due to non-release of the Council's share.

Thus, in spite of the Council's commitment as well as the State Government's direction, the Council failed to contribute its full matching share which resulted in partial implementation of the scheme.

While accepting the facts, the Council stated (August 2013) that proposal of matching share amounting to ₹31.90 lakh was made to the State Government by the Mara Autonomous District Council, but approval has not been given by the State Government.

3.2 Excess estimation of works

The Schedule of Rates (SoR), 2007 prepared by the State PWD was computed on the basic rates of materials and labour based on market rate and it includes the contractor's profit of 10 *per cent*. The element of 10 *per cent* contractor's profit is inadmissible in case of civil works executed departmentally and thus detailed estimates for departmental works are to be prepared after deducting 10 *per cent*.

Test check of records pertaining to Public Works Department under MADDC revealed that for construction work of Mara Autonomous District Council Court building being executed departmentally, item-wise estimate for ₹36.22 lakh was prepared by the Department on the basis of SoR 2007 without excluding 10 *per cent* contractor's profit. The construction of Council's Court building was completed during 2010-11 with the estimated cost of ₹36.22 lakh.

Thus, due to non-exclusion of 10 *per cent* profit element, the Public Works Department under the Council inflated the cost of construction to the tune of ₹3.62 lakh (10 *per cent* of ₹36.22 lakh).

3.3 Non-maintenance of Asset Register

As provided in Rule 192 (1) of the General Financial Rules (GFR), the stock accounts for the fixed assets *viz.* machinery, equipment, furniture, fixture etc., including movable and immovable properties should be maintained and verification of such asset is to be carried out periodically.

Audit noticed that the Council had neither maintained any such Asset Register for the movable and immovable properties of the Council nor conducted any physical verification of the Assets. As a result, physical existence of assets purchased/created as of 2010-11 could not be verified in Audit.

3.4 Internal Control and Internal Audit Mechanism

Internal control mechanism is an integral and continuous process of any management which helps the organisation in ensuring prudent financial management, checking financial improprieties and also acts as a protective tool of the management.

Although Rule 144 of the Mizoram Autonomous District Council Fund Rules, 1996 requires Mara Autonomous District Council management to introduce a suitable system for internal audit within the Council with the approval of the Governor and in consultation with the State Accountant General (Audit), such system had not been introduced by the Council Authorities.

3.5 Outstanding Inspection Reports

Audit observations on financial irregularities and defects in maintenance of annual accounts noticed during local audit and not settled on the spot are communicated to the heads of the offices and to the next higher authorities through audit inspection reports. At the end of 2010-11, nine Inspection Reports containing 57 paragraphs were awaiting settlement.

3.6 Disclaimer Statement

This Report has been prepared on the basis of information furnished and records made available by the Mara Autonomous District Council (auditee entity). The Office of the Principal Accountant General (Audit), Mizoram, Aizawl disclaims any responsibility for any misinformation and/or non-furnishing of information on the part of the auditee entity.



(L. TOCHHAWNG)

Principal Accountant General (Audit)
Mizoram

Aizawl
The

Countersigned



(SHASHI KANT SHARMA)

Comptroller and Auditor General of India

New Delhi
The

APPENDICES



Appendix – 2.1

Details of expenditure incurred out of the balance of the previous year as well as from the revenue collected during the respective years without having a demand for such expenditure passed by the Council.

(₹ in lakh)

Sl. No.	Name of Department	Purposes of Fund Utilization	Fund utilized for		Total
			Development purpose	Non-development purpose	
2005-06					
1	District Council & District Council Secretariat	OE Misc.	0.00	3.20	3.20
2	Executive	Misc.	0.00	8.10	8.10
3	Finance & Accounts	Relief to Victims and Misc.	1.52	2.00	3.52
4	Land & Revenue	Const. of Revenue Building	7.28	0.00	7.28
5	Education & Human Resources	Conduct of Exam & Misc.	0.00	5.32	5.32
6	Environment & Forest	Charges	0.00	2.90	2.90
7	Local Administration	VC Election	0.00	1.51	1.51
8	Road Transport	POL	0.00	0.89	0.89
Total			8.80	23.92	32.72
2006-07					
1	District Council & District Council Secretariat	Misc.	0.00	4.10	4.10
2	Executive	Misc.	0.00	7.50	7.50
3	Finance & Accounts	Street Light	1.00	0.00	1.00
4	Land & Revenue	Const. of Revenue Building	15.00	0.00	15.00
5	Secretariat General Services	Others	0.00	1.00	1.00
6	Education & Human Resources	Conduct of Examination & Misc.	0.00	4.00	4.00
7	Environment & Forest	Other charges	0.00	3.71	3.71
Total			16.00	20.31	36.31

2007-08					
1	District Council & District Council Secretariat	Misc.	0.00	3.70	3.70
2	Administration	Other charges	0.00	0.25	0.25
3	Executive	Discretionary Grant of Executive Members & Charges	0.00	10.04	10.04
4	Land & Revenue	Const. of Revenue Building & Charges	8.00	2.00	10.00
5	Secretariat General Services	Charges	0.00	4.00	4.00
6	Finance & Accounts	Charges	0.00	5.34	5.34
7	Education & Human Resources	Charges	0.00	3.28	3.28
8	Board of School Education	Charges	0.00	1.00	1.00
9	Environment & Forest	Charges	0.00	1.15	1.15
10	Local Administration	Charges	0.00	4.00	4.00
Total			8.00	34.76	42.76
2008-09					
1	District Council & District Council Secretariat	Misc. & Other charges	0.00	3.70	3.70
2	Administration	Other charges	0.00	0.50	0.50
3	Executive	Discretionary Grant of Executive Members & Charges	0.00	14.41	14.41
4	Land & Revenue	Const. of Revenue Building & Charges	12.00	2.00	14.00
5	Secretariat General Services	Charges	0.00	1.50	1.50
6	Board of School Education	Other charges	0.00	3.08	3.08
7	Environment & Forest	Other charges	0.00	3.10	3.10
8	Local Administration	Other charges	0.00	1.30	1.30
Total			12.00	29.59	41.59

2009-10					
1	District Council & District Council Secretariat	Misc. & Other charges	0.00	3.60	3.60
2	Executive	Discretionary Grant of Executive Members & Charges	0.00	8.00	8.00
3	Land & Revenue	Const. of Revenue Building & Charges	13.00	1.00	14.00
4	Secretariat General Services	Charges	0.00	2.00	2.00
5	Board of School Education	Other charges	0.00	4.20	4.20
6	Environment & Forest	Other charges	0.00	0.50	0.50
7	Local Administration	Other charges	0.00	2.00	2.00
8	Road Transport	Other charges	0.00	0.50	0.50
Total			13.00	21.80	34.80

Source: Council's record

Appendix – 2.2

Year-wise head wise details of revenue targeted for collection vis-a-vis actual collection.
(₹ in lakh)

Sl. No.	Heads	Target	Actual	Shortfall
2005-06				
1	Land & Revenue	4.10	3.14	0.96
2	Public works	2.50	1.12	1.38
3	Other General Economic Services	1.00	0.35	0.65
Total		7.60	4.61	2.99
2006-07				
1	Taxes on Income and expenditure	24.00	20.20	3.80
2	Land & Revenue	4.10	3.93	0.17
3	Public works	3.50	1.72	1.78
4	Other Administration	0.15	0.02	0.13
5	Other General Economic Services	2.00	0.50	1.50
Total		33.75	26.37	7.38
2007-08				
1	Land & Revenue	4.10	3.89	0.21
2	Public works	3.50	1.82	1.68
3	Other Administration	0.15	0.08	0.07
4	Education	2.40	2.13	0.27
5	Other General Economic Services	2.00	0.24	1.76
Total		12.15	8.16	3.99

Sl. No.	Heads	Target	Actual	Shortfall
2008-09				
1	Land & Revenue	4.20	4.14	0.06
2	Public works	3.50	2.41	1.09
3	Other Administration	0.15	0.00	0.15
4	Other General Economic Services	2.00	0.12	1.88
Total		9.85	6.67	3.18
2009-10				
1	Land & Revenue	4.30	1.06	3.24
2	Public works	3.50	2.39	1.11
3	Other Administration	0.15	0.11	0.04
4	Other General Economic Services	2.00	0.62	1.38
Total		9.95	4.18	5.77
2010-11				
1	Taxes on Income and Expenditure	30.00	29.96	0.04
2	Land and Revenue	4.30	3.20	1.10
3	Other Administration	0.15	0.03	0.12
4	Education	4.00	Nil	4.00
5	Economic services	2.00	0.82	1.18
Total		40.45	0.82	6.44

Source: Council's record

Appendix - 3.1

Statement Showing incomplete implementation of Centrally Sponsored Scheme

(₹ in lakh)

Sl. No.	Name of items	Total Project Cost	50 per cent central share	50 per cent share to be borne by the Council	50 per cent Central share released and spent	Amount of share spent by the Council	Total Expenditure	Percentage of short-fall
1	Purchase of survey and drawing equipments	14.00	7.00	7.00	7.00	4.10	11.10	21.00
2	Training of officers and staff	10.00	5.00	5.00	5.00	Nil	5.00	50.00
3	Expenses for hiring of technicians from	8.00	4.00	4.00	4.00	Nil	4.00	50.00
4	Expense for engagement of Surveyors, Khalasis	13.00	6.50	6.50	6.50	2.00	8.50	35.00
5	Cost of conventional cadastral survey	18.00	9.00	9.00	9.00	Nil	9.00	50.00
6	Purchase and maintenance of office furniture	9.00	4.50	4.50	4.50	1.00	5.50	39.00
7	Preparation and maintenance of Land Records	8.00	4.00	4.00	4.00	1.00	5.00	38.00
Total		80.00	40.00	40.00	40.00	8.10	48.10	

