

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

**For the year ended 31 March 2001**

**Jaintia Hills Autonomous District Council  
Jowai, Meghalaya**

THE UNIVERSITY OF CHICAGO

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THE UNIVERSITY OF CHICAGO  
DEPARTMENT OF CHEMISTRY  
5700 S. UNIVERSITY AVENUE  
CHICAGO, ILL. 60637

MEMORANDUM

TO : [Name]

FROM : [Name]

SUBJECT: [Subject]

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## PREFACE

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

2. The cases mentioned in this Report are those which came to notice in the course of test-check of the accounts of the Council for the year 2000-01.

3. This Report contains three sections, of which one section deals with the constitution of the Council, the rules for the management of the District Fund and maintenance of accounts by the District Council. The remaining two sections deal with the Council's financial position and irregularities noticed in audit relating to the year 2000-01.

1875  
The following is a list of the names of the persons who have been appointed to the various positions in the office of the Secretary of the Board of Education, for the year 1875-76.

Secretary of the Board of Education  
John W. ...

Assistant Secretary of the Board of Education  
...

MEMORANDUM

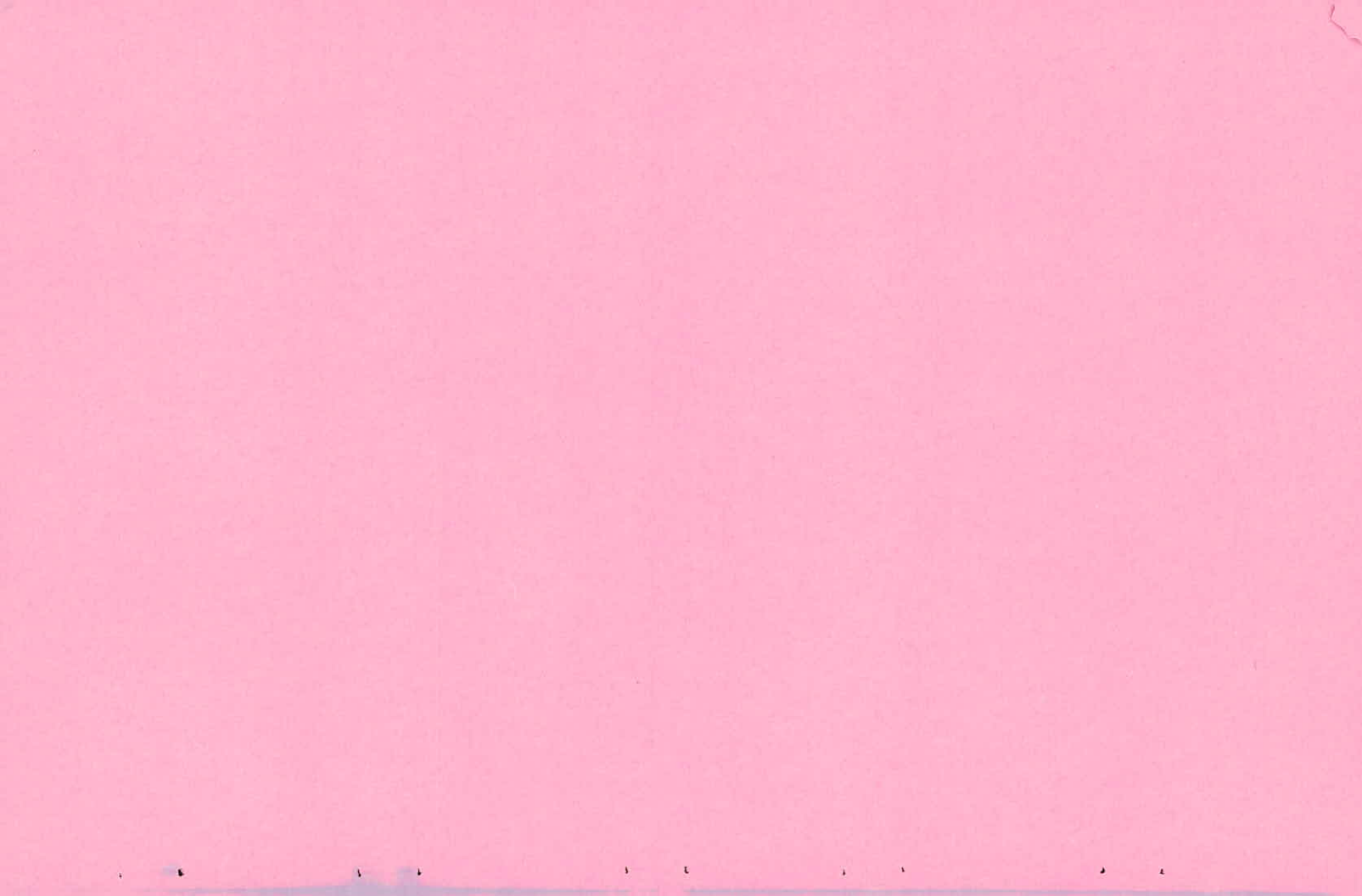
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# OVERVIEW

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## OVERVIEW

The significant audit findings are summarised in the following paragraphs:

- Receipts and expenditure of the Council were understated by Rs.8.38 lakh and overstated by Rs.10 lakh respectively in the Annual Accounts for the year 2000-01.

**(Paragraph 2.2)**

- The Personal Ledger Account balance was understated by Rs.17.19 lakh in the Annual Accounts for the year 2000-01.
- As of 31 March 2001, Rs.89.29 lakh was lying in two Savings Bank Accounts with the United Bank of India in favour of Civil Works and Forest Departments of the Council in contravention of Rules.

**(Paragraph 2.5)**

- The Council had retained heavy cash balance at the end of each year since 1987-88 in contravention of Rules. As of 31 March 2001, there was cash balance of Rs.2.37 crore with the Council.

**(Paragraph 3.1)**

- Failure of the Council to purchase land for the Iawmusiang market free from all encumbrances resulted in unfruitful expenditure of Rs.42.62 lakh.

**(Paragraph 3.2)**

- The total expenditure on salaries, travelling allowances, *etc.* constituted 68 *per cent* of the total revenue expenditure during 2000-01 leaving only 32 *per cent* for development and other activities.

**(Paragraph 3.3)**



## SECTION – I

### 1.1 Introduction

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

The Sixth Schedule to the Constitution of India provides for administration of specified tribal areas. For that purpose, it provides for the constitution of a District Council for each Autonomous District with powers to make laws on matters listed in paragraph 3(1) of the Schedule mainly in respect of allotment, occupation, use, *etc.* of land, management of forest other than reserved forest, use of any canal or water courses for agriculture, regulation of the practice of “*Jhum*” or other forms of shifting cultivation, establishment of village or town committees or councils and their powers, village or town administration including police, public health and sanitation and inheritance of property. Under paragraph 6(1) of the Schedule, the Councils have powers to establish, construct or manage primary schools, dispensaries, markets, cattle pounds, ferries, roads, road transport and water ways in the respective Autonomous Districts. The Councils also have the powers to assess, levy and collect within the Autonomous District, revenue in respect of land and buildings, taxes on profession, trades, callings and employments, animals, vehicles and boats, tolls on passengers and goods carried in ferries and the maintenance of schools, dispensaries or roads as listed in paragraphs 8 of the Schedule.

## **1.2 Rules for the management of the District fund**

The Sixth Schedule provides for the constitution of a District Fund for each Autonomous District to which 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 the payment of the moneys into the said Fund, the withdrawal of money therefrom, the custody of moneys therein and any other matter connected with or ancillary to these matters. These rules have not been finalised so far (March 2007). Meanwhile, the affairs of the Jaintia Hills Autonomous District Council are being regulated in accordance with the Jowai Autonomous District Fund Rules, 1967.

## **1.3 Maintenance of Accounts**

In pursuance of paragraph 7(3) of the Sixth Schedule to the Constitution, the form in which the accounts of the District Council are to be maintained was prescribed by the Comptroller and Auditor General of India, with the approval of the President, in April 1977.

The Annual Accounts for the year 2000-01, due for submission by June 2001, were submitted in June 2004, after a delay of three years. No reasons were indicated by the Council for this delay.

Results of the test check of the Annual Accounts of the Council for the year 2000-01 are given in succeeding sections.

## SECTION – II

### 2.1 Receipt and expenditure

According to the Annual Accounts furnished by the Council, the receipts and expenditure of the Council for the year 2000-01 and the resultant revenue surplus were as follows:

**Table 2.1**  
(Rupees in lakh)

Receipts		Disbursements	
<b>PART I – DISTRICT FUND</b>			
<b>1. Revenue Receipts</b>		<b>1. Revenue Expenditure</b>	
(i) Taxes on Income and Expenditure	44.60	(i) District Council	40.53
(ii) Land Revenue	5.77	(ii) Executive Members	20.59
(iii) Stamps and Registration	1.06	(iii) Administration of Justice	25.93
(iv) Taxes on Vehicles	21.62	(iv) Land Revenue	108.93
(v) Interest	10.85	(v) Secretariat General Services	254.44
(vi) Other Administrative Services	1.33	(vi) Stationery and Printing	14.18
(vii) Other General Economic Services	25.97	(vii) Public Works	147.15
(viii) Fisheries	4.01	(viii) Pension and other retirement benefits	46.10
(ix) Forest	44.40	(ix) Education	75.71
(x) Mines and Minerals	805.83	(x) Urban development	18.41
(xi) Grants-in-aid from State Government	68.11	(xi) Information and Publicity	5.12
		(xii) Agriculture	41.16
		(xiii) Forest	170.15
<b>Total Revenue receipts</b>	<b>1033.55</b>	<b>Total Revenue expenditure</b>	<b>968.40</b>
<i>Revenue Deficit</i>	...	<i>Revenue Surplus</i>	65.15
<b>2. Capital</b>	...	<b>2. Capital</b>	...
<b>3. Debt</b>		<b>3. Debt</b>	
(i) Loans received from Government	...	(i) Repayment of loans received from Government	...
(ii) Loans received from other sources	...	(ii) Repayment of loans received from other sources	...
<b>4. Loans and Advances</b>		<b>4. Loans and Advances</b>	
Recoveries of Loans and Advances	...	Disbursement of Loans and Advances	...
<b>Total Part – I District Fund</b>	<b>1033.55</b>	<b>Total Part – I District Fund</b>	<b>968.40</b>
<b>PART II – DEPOSIT FUND</b>			
Deposit Receipts	...	Deposit Payments	...
<b>Total Part II Deposit Fund</b>	...	<b>Total Part II Deposit Fund</b>	...
<b>Total Receipts (I + II)</b>	<b>1033.55</b>	<b>Total Disbursement (I + II)</b>	<b>968.40</b>
Opening Balance	285.90	Closing Balance	351.05 <sup>(a)</sup>
<b>GRAND TOTAL</b>	<b>1319.45</b>	<b>GRAND TOTAL</b>	<b>1319.45</b>

Source: Annual Accounts of the Council.

<sup>(a)</sup> Cash: Rs.237.48 lakh; Bank Account: Rs.80.85 lakh; Personal Ledger Account: Rs.32.72 lakh.

## 2.2 Comments on accounts

The Annual Accounts of the Council for the year 2000-01 did not exhibit a correct picture of the financial transactions due to the reasons given below:

### (i) Understatement of receipts

Compared to the initial record, viz., Cash Receipt Register (CRR), receipts of the Council were understated by Rs.7.92 lakh in the Annual Accounts for the year 2000-01. Details are as under:

Table 2.2

(Rupees in lakh)

Revenue realised as per CRR		Revenue as accounted for in Statement 5 of Annual Accounts		Understatement of receipts
Heads of Account	Amount	Heads of Account	Amount	
Taxes on profession and employment	39.37	Taxes on income and expenditure – Taxes on profession, trade, calling and employment	44.60	7.92
Enforcement, trading by non-tribal	13.15			

Source : Cash Receipt Register and Annual Accounts of the Council.

Similarly, against revenue of Rs.5.29 lakh realised during April 2000 to February 2001 from different sources (petition fee, patta fee, fishery fee, etc.), only Rs.4.83 lakh was deposited into the Personal Ledger Account (PLA) maintained with the Treasury and accounted for in the Annual Accounts for the year 2000-01, resulting in understatement of receipts by Rs.0.46 lakh.

The Secretary, Executive Committee (SEC) of the Council stated (May 2006) that whatever money was received by the Nazir was accounted for in the Cash Book and that, due to heavy pressure of work, some of the receipts under the Heads of Account pointed out by Audit could not be deposited in Treasury during the year of

Accounts resulting in understatement of the revenue under those Heads. The fact, however, remains that Rule 18 of the Jowai Autonomous District Fund Rules, 1967 which provides for remittance of all receipts of the Council in the Treasury promptly, was not followed by the Council.

**(ii) Overstatement of expenditure**

According to the Ledger for the year 2000-01 maintained by the Council for civil works, expenditure on construction works was Rs.57.50 lakh. Against this, Rs.67.50 lakh was shown in Statement 6 of the Annual Accounts for the year 2000-01 as plan expenditure under the head "Public Works", resulting in overstatement of expenditure and understatement of closing balance by Rs.10 lakh.

Reasons for overstatement/understatement of expenditure/closing balance were neither on record nor stated (March 2007).

**2.3 Variation between Budget provision and actuals**

Large variation between the budget estimates and the actuals under both receipts and expenditure during 2000-01 were noticed. Significant cases of variation with reasons are given in *Appendix I*. The variation ranged between 23 and 54 *per cent* in respect of receipts and 17 and 70 *per cent* in respect of expenditure.

**2.4 Variation in receipts and expenditure between current and previous years**

Significant cases of variation in receipts and expenditure between current and previous years are indicated in *Appendix II*. The variation ranged between 37 and 47 *per cent* in respect of receipts and 23 and 72 *per cent* in respect of expenditure.

Reasons for the variations were neither on record nor stated (March 2007).

## **2.5 Personal Ledger Account**

The District Council Authorities maintained a Personal Ledger Account (PLA) with the Jowai Treasury for crediting its receipts and meeting expenditure. Test-check (February-March 2005) of records relating to PLA disclosed the following:

(i) As on 31 March 2001, the balance held in the PLA as per the records of the Treasury was Rs.49.91 lakh. Against this, only Rs.32.72 lakh was accounted for in the Annual Accounts of the Council for the year 2000-01 resulting in understatement of closing PLA balance by Rs.17.19 lakh. The discrepancy had not been reconciled (May 2005). The possibility of fraud or misappropriation escaping the notice of the authorities due to such delays in reconciliation cannot be ruled out.

The SEC of the Council accepted (May 2006) the balance shown in the records of the Treasury. However, reason for non-reconciliation of the discrepancy before finalisation of the Annual Accounts had not been stated.

(ii) Rule 19 of the Jowai Autonomous District Fund (JADF) Rules, 1967 provides that all moneys paid into the Treasury to the credit of the District Fund shall be accompanied by the Pass Book supplied by the Treasury. However, no such Pass Book was available with the Council.

The SEC of the Council stated (May 2006) that the Pass Book was not supplied by the Treasury. The efforts made by the Council to obtain the Pass Book were not intimated to Audit.

(iii) According to Rule 14(1) of the JADF Rules, 1967, all money pertaining to the District Fund of the Council shall be held in the



Treasury. In contravention of the said Rule, Rs.80.85 lakh was kept in the Bank account and accounted for as closing balance in the Annual accounts for the year 2000-01.

Test-check (February-March 2005) of records further revealed that as on 31 March 2001, Rs.89.29 lakh was lying in two Savings Bank accounts with the United Bank of India in favour of Civil Works (Rs.80.90 lakh) and Forest (Rs.8.39 lakh) Departments of the Council. But the amount was not accounted for as closing balance in the Annual Accounts for the year 2000-01 on the ground that at the time of transfer of the same to Civil Works and Forest Departments, the amount was booked as expenditure in the accounts of the relevant year(s) against these Departments. This resulted in overstatement of expenditure and understatement of closing balance in the Annual Accounts and was thus, not justified. Besides, retention of fund in Bank accounts instead of in the Treasury was in violation of Rule 14(1) *ibid*.

## SECTION – III

### 3.1 Retention of heavy cash balance and delay in remittance of revenue

According to Rules 18 and 31 of the JADF Rules, 1967, all moneys received on account of the Council shall be remitted into the Treasury promptly and no money shall be withdrawn from the District Fund of the Council unless it is required for immediate disbursement. Despite audit observations in Paragraph 3.1 of the Report of the Comptroller and Auditor General of India for the years ended 31 March 1999 and 2000 in respect of the Council regarding retention of heavy cash balance at the end of each year during 1987-2000 in contravention of the Rules *ibid*, the position had not improved. As of 31 March 2001, there was cash balance of Rs.2.37 crore with the Council.

Retention of cash in hand instead of in the PLA had not only reduced Government's balance with the Reserve Bank of India, but also increased the possibility of misappropriation of Council's funds. The cash in hand needs to be remitted to the PLA immediately.

Test-check (February – March 2005) of records of the Council, *viz.*, Revenue Receipt Register, Cash Book, *Challan*, *etc.*, for the year 2000-01 further revealed that revenue totalling Rs.1.21 crore realised by the Nazir of the Council from various sources was remitted in the Treasury after delay ranging from over one year to two years eight months. The details are given in *Appendix III*.

The SEC of the Council while accepting the fact stated (May 2006) that the Nazir, who was responsible for handling the cash of the Council, had been instructed to deposit the revenue into the Treasury at the quickest possible time. As regards delay in remittance of revenue, the SEC stated (May 2006) that the Nazir had been instructed to avoid such practice in future. The fact remains that

the practice so far followed by the Nazir was contrary to Rule 18 *ibid.*

### **3.2 Unfruitful expenditure on construction of a market**

For implementation of four schemes, *viz.*, forest, fisheries, traditional institutions and markets, during 1996-97, Government of Meghalaya (GoM) allotted Rs.1 crore to the Council in October 1996. The Council, however, decided (October 1996) to utilise the entire fund for construction of a market. Accordingly, a detailed estimate for Rs.1 crore was prepared by the Council for construction of lawmusiang market and forwarded to the GoM in December 1996. The GoM released the entire estimated amount of Rs.1 crore as special grant for construction of the market and the same was drawn by the Council in March 1997 (Rs.25 lakh) and November 1997 (Rs.75 lakh).

Between September 1997 and May 2003, the Council incurred an expenditure of Rs.42.62 lakh on the purchase of land (including standing trees) at Muswang Kmai for construction of the proposed market (Rs.40 lakh), survey and area mapping (Rs.0.28 lakh) and construction of fencing and pillars for the proposed market site (Rs.2.34 lakh).

Test-check (February-March 2005) of records revealed that the Headman of Lalong village opposed the construction of the lawmusiang market at the proposed site on the ground that the area falls under the jurisdiction of that village. Consequently, the Executive Committee of the Council decided in March 2001 to keep the matter in abeyance. Except a decision for placing the land under the supervision of the Forest Department of the Council for development

by planting trees and preventing encroachment, no other action had been taken by the Council for completion of the market (March 2005).

As regards the balance amount of Rs.57.38 lakh, the Council decided (October 2003) to utilise the same for construction of a modern shopping complex at Ladthalaboh. Progress made in this regard as well as Government approval for deviation from the earlier decision for construction of lawmusiang market were not on record. Thus, failure of the Council to purchase land for the market free from all encumbrances rendered the expenditure of Rs.42.62 lakh unfruitful so far; besides, locking up of State funds of Rs.57.38 lakh for over seven years.

The SEC of the Council stated (May 2006) that the Forest Department of the Council had already taken step to develop the land. The fact however, remains that the purpose for which the grant was released by the GoM remained unfulfilled.

### **3.3 Entertainment of large staff without norms**

Scrutiny (February-March 2005) of records revealed that the Council had been entertaining large number of officers and staff (764 in 2000-01) without any norm. During 2000-01, Rs.6.46 crore (excluding expenditure on District Council Primary Schools) was spent by the Council on payment of salaries of officers and staff. In addition, an expenditure of Rs.0.14 crore was incurred by the Council during the year on travelling expenses, Petrol, Oil, Lubricant, *etc.* for officers and staff. The total expenditure on salaries, travelling expenses, *etc.* in respect of the officers/staff constituted 68 *per cent* of the total revenue

expenditure during the year leaving only 32 per cent for developmental and other activities.

Thus, entertainment of large staff/officers without any norms and expenditure on travelling expenses, *etc.* adversely affected the developmental activities of the Council.

The SEC of the Council stated (May 2006) that as there was no norm for recruitment, the posts were created on the basis of requirement and the expenditure on pay and allowances was considerably increased due to revision of pay scales, enhancement of dearness allowances, *etc.* The fact however, remains that major share of expenditure of the Council was on non-plan recurring expenditure, which adversely affected the developmental activities of the Council.

### **3.4 Irregular expenditure on deployment of teachers in Government schools**

Test-check (February-March 2005) of records relating to primary education revealed that during 2000-01, the Council deployed 13 teachers in 12 Government Lower Primary Schools and incurred an expenditure of Rs.6.71 lakh towards their salaries. Reasons for the same as well as Government instructions for deployment of Council's teachers in the schools run by Government were neither on record nor stated.

Thus, the Council incurred an irregular expenditure of Rs.6.71 lakh for deployment of teachers in Government schools without any valid reason.

The SEC of the Council stated (May 2006) that the matter was under examination. Further development was awaited (March 2007).

### **3.5 Internal Control Mechanism**

Internal control system is an integral process by which an organisation governs its activities to effectively achieve its objectives. A built-in internal control system and strict adherence to statutes, codes and manuals minimise the risk of errors and irregularities and helps to protect resources against loss due to wastage, abuse and mismanagement. Internal audit, as an independent entity, examines and evaluates the level of compliance of the entity with the rules and procedures and provides an independent assurance to management on the adequacy or otherwise of the existing internal controls.

An evaluation of the internal control system in the Council revealed that the internal control mechanism in the Council was not adequate which led to retention of heavy cash balance, entertainment of huge staff without norms, *etc.* as discussed in the foregoing paragraphs. Besides, all monetary transactions in the Cash Books required to be attested by the Secretary as per Rule 16 (ii) of the JADF Rules, 1967, were not attested by him. Analysis of monthly closing balance was also not recorded in the Cash Book during 2000-01. Internal audit wing was yet to be established in the Council.

The SEC of the Council stated (May 2006) that the matter was under examination. Further development was awaited (March 2007).

### **3.6 Outstanding Inspection Reports**

Audit observations on financial irregularities and defects in the maintenance of accounts noticed during local audit and not settled

on the spot are communicated to the head of the offices and to the next higher authorities through the Inspection Reports (IRs).

Four IRs relating to the Council issued between November 1997 and July 2005 contained 29 unsettled paragraphs as of March 2007.

The SEC of the Council stated (August 2006) that the matter was under process.



**(Rajib Sharma)**

Shillong

The 04 JUL 2007

Principal Accountant General (Audit)

Meghalaya, Arunachal Pradesh and Mizoram

**Countersigned**



**(Vijayendra N. Kaul)**

New Delhi

The 12 JUL 2007

Comptroller and Auditor General of India

APR 20 1951

APR 20 1951



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## APPENDICES

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THE UNIVERSITY OF CHICAGO

PHYSICS DEPARTMENT

530 SOUTH EAST ASIAN AVENUE

**APPENDIX – I**  
**Significant cases of variations under different revenue heads**  
**of accounts during 2000-01**  
**(Reference: Paragraph 2.3; Page 5)**

(Rupees in lakh)

Sl. No	Major Head of Account	Budget estimate	Actual as per Annual Accounts	Shortfall (Percentage)	Reasons for variations as stated (May 2006) by the Secretary, Executive Committee of the Council
<b>RECEIPTS</b>					
1.	Land Revenue	12.60	5.77	6.83 (54)	Specific reason not furnished.
2.	Forest	68.20	44.40	23.80 (35)	Ban on timber operation imposed by the Honourable Supreme Court
3.	Taxes on Vehicles	46.76	21.62	25.14 (54)	Non-receipt of share from State Government.
4.	Mines & Minerals	1050.00	805.83	244.17 (23)	-do-
5.	Stamps & Registration fees	2.00	1.06	0.94 (47)	Reasons not furnished.
<b>EXPENDITURE</b>					
1.	Land Revenue	135.71	108.93	26.789 (20)	Non- receipt of grants-in-aid from State Government.
2.	Forest	208.59	170.15	38.44 (18)	
3.	Public Works	413.79	147.15	266.64 (64)	
4.	Education	91.15	75.71	15.44 (17)	
5.	Administration of Justice	33.65	25.93	7.72 (23)	
6.	Stationery and Printing	21.42	14.18	7.24 (34)	
7.	Agriculture	136.79	41.16	95.63 (70)	
8.	Information & Publicity	7.46	5.12	2.34 (31)	

Source: Budget and Statements 5 and 6 of Annual Accounts – 2000-01.

**APPENDIX - II**

**Variation in receipts and expenditure between current and previous year (20 per cent or more)**

**(Reference: Paragraph 2.4; Page 5)**

**(Rupees in lakh)**

Sl. No.	Head of Account	Actuals		Variation Increase (+)/ Decrease (-) and percentage of variation (in brackets)
		1999-2000	2000-01	
<b>RECEIPTS</b>				
1.	Forest	83.16	44.40	(-) 38.76 (47)
2.	Taxes on Vehicles	35.34	21.62	(-) 13.73 (39)
3.	Other General Economic Services	40.99	25.97	(-) 15.02 (37)
<b>EXPENDITURE</b>				
1.	Land Revenue	63.25	108.93	(+) 45.68 (72)
2.	Forest	101.99	170.15	(+) 68.16 (67)
3.	Education	49.69	75.71	(+) 26.02 (52)
4.	Public Works	119.91	147.15	(+) 27.24 (23)

Source: Statements 5 and 6 of the concerned Annual Accounts.

**APPENDIX III**

**Details showing the delay in remittance of Council's revenue  
(Reference: Paragraph 3.1; Page 8)**

Sl. No	Particulars of revenue	Amount of revenue realised (in rupees)	Month of receipt	Month of deposit into Treasury	Period of delay	
					Year(s)	Month(s)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Taxes on vehicles	8,00,550	March 2001	June 2003	2	2
2.	Fisheries-rents	1,94,225	July-August 2000	October 2002	2	1-2
3.	Forest Royalty	69,477	March-April 2000	March 2002	1	10-11
		11,537	April-May 2000	April 2002	1	10-11
		28,864	July-September 2000	October 2002	2	2
		32,065	September-November 2000	March 2003	2	3-5
		23,186	November-December 2000	June 2003	2	5-6
		1,26,082	December 2000-March 2001	June 2003	2	2-5
4.	Weigh Bridge	74,800	March-April 2000	July 2001	1	2-3
		69,596	May-June 2000	April 2002	1	9-10
		29,700	July-September 2000	October 2002	2	2
		55,520	September - December 2000	March 2003	2	2-5
		14,64,890	December 2000- March 01	June 2003	2	2-5
		1,40,250	March 2001	July 2003	2	3
5.	Council's Markets/ Private Markets	2,47,750	March-April 2000	March 2002	1	10-11
		2,05,350	-Do-	August 2001	1	3-4
		67,685	April -June 2000	July 2002	2	2
		2,52,482	August-September 2000	November 2001	1	1-2
		6,575	August 2000	November 2001	1	2
		78,080	July-September 2000	October 2002	2	2
		19,900	September- December 2000	June 2003	2	5-8
		97,110	December 2000-March 2001	June 2003	2	2-5
		43,650	February 2001	November 2002	1	8
		2,37,057	March 2001	September 2003	2	5
		3,05,425	February 2001	November 2002	1	8
		1,03,750	February 2001	June 2003	2	3
		6.	Professional tax	7,27,960	March-April 2000	March 2002
5,91,185	April-June 2000			August 2002	2	1-3
5,46,355	July-September 2000			October 2002	2	2
10,72,830	September-November 2000			March 2003	2	3-5
1,61,115	November-December 2000			March 2003	2	2-3
1,60,750	December 2000-March 01			June 2003	2	2-5
5,41,760	March 2001			July 2003	2	3
7.	Licence fees & fine	7,89,950	March -April 2000	March 2002	1	10-11
		2,000	May 2000	July 2002	2	1
		27,000	September 2000	October 2002	2	-
		3,36,150	October-December 2000	June 2003	2	5-7
		48,040	December 2000-March 2001	June 2003	2	2-5
		8,67,044	March 2001	September 2003	2	5

*Audit Report for the year ended 31 March 2001*

(1)	(2)	(3)	(4)	(5)	(6)	(7)
8.	Land Holding certificate/ Land valuation/ NOC fees/Patta fee	23,960	March- April 2000	March 2002	1	10-11
		2,776	May 2000	August 2002	2	2
		7,000	May-June 2000	July 2002	2	1
		26,365	July- September 2000	October 2002	2	2
		20,940	March-April 2000	March 2002	1	10-11
		34,779	April- June 2000	July 2002	2	2
		44,860	July- September 2000	October 2002	2	2
		39,072	September-December 2000	June 2003	2	5-8
		99,755	December 2000- March 2001	June 2003	2	2-5
		32,050	March 2001	September 2003	2	5
9.	Miscellaneous receipts	73,527	March- April 2000	March 2002	1	10-11
		57,760	-Do-	July 2002	2	2-3
		58,921	-Do-	October 2002	2	5-6
		82,530	September - November 2000	March 2003	2	3-5
		22,425	November - December 2000	June 2003	2	5-6
		88,923	December 2000-March 2001	-Do-	2	2-5
10.	Survey & Map	46,870	March 2001	September 2003	2	5
		66,894	March- April 2000	March 2002	1	10-11
		41,647	April - June 2000	July 2002	2	2
		82,010	July -September 2000	October 2002	2	2
		57,285	September-October 2000	March 2003	2	4-5
		29,083	November - December 2000	June 2003	2	5-6
		1,15,555	December 2000-March 2001	-Do-	2	2-5
		53,306	March 2001	September 2003	2	5
11.	Court fee	800	April 2000	April 2002	2	-
		35,161	March-April 2000	March 2002	1	10-11
		30,865	April - June 2000	July 2002	2	2
		20,534	July-September 2000	October 2002	2	2
		35,890	November-December 2000	March 2003	2	2-3
		1,620	February 2001	June 2003	2	3
		23,440	April - June 2000	July 2002	2	2
12.	Petition fee	31,940	July-September 2000	October 2002	2	2
		18,200	September-November 2000	March 2003	2	3
		8,680	November-December 2000	June 2003	2	3-6
		26,860	December 2000-March 2001	June 2003	2	2-5
		27,540	March 2001	September 2003	2	5
		<b>Grand Total</b>	<b>1,21,27,518</b>			

Source: Revenue Receipt Register, Cash Book, *Challans, etc.*, of the Council.