Report of the Comptroller and Auditor General of India

For the years ended 31 March 1999 & 2000

Jaintia Hills Autonomous District Council
Jowai, Meghalaya

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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 years 1998-99 and 1999-2000.

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 years 1998-99 and 1999-2000.

OVERVIEW

OVERVIEW

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

Receipts of the Council in the Annual Accounts for the years 1998-99 and 1999-2000 were understated by Rs.37.11 lakh and Rs. 41.02 lakh respectively.

(Paragraphs 2.1.2 & 2.1.3)

The Personal Ledger Account balances were overstated by Rs.16.03 lakh and understated by Rs.29.06 lakh in the Annual Accounts for the years 1998-99 and 1999-2000 respectively.

(Paragraph 2.4.2)

As of 31 March 1999 and 2000, Rs.31.35 lakh and Rs.61.44 lakh respectively were lying in two Savings Bank Accounts with the United Bank of India in favour of Civil Works and Forest Departments of the Council. This was shown as expenditure in the Annual Accounts resulting in overstatement of expenditure by the amounts.

(Paragraph 2.4.5)

The Council had been retaining heavy cash balance at the end of each year since 1987-88 in contravention of Rules. As of 31 March 1999 and 2000, there were cash balances of Rs.1.54 crore and Rs.1.98 crore respectively with the Council.

(Paragraph 3.1)

There was locking up of Government funds to the extent of Rs.16.44 lakh released for construction of the hostel building for the members of the Council.

(Paragraph 3.3)

Failure on the part of the Council to utilise the weigh bridge at Dawki resulted in unproductive expenditure of Rs.33.11 lakh.

(Paragraph 3.4)

SECTION I

1.1 Introduction

1.1.1 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.

1.1.2 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

1.2.1 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 District in accordance with the provisions of the Constitution. In exercise of the powers conferred under paragraph 7(2) of the Schedule (as it stood originally), the affairs of the District Councils are being regulated under the respective District Council Fund Rules. In respect of this District Council, these are regulated under the Jowai Autonomous District Fund Rules, 1967, as approved by the Governor. In view of amendment of paragraph 7(2) of the Schedule (made with effect from 2nd April 1970) which provides for rules to be framed by the Governor for the management of the District Fund and for the procedure to be followed in respect of payment of money into the said fund, the withdrawal of moneys therefrom, the custody of moneys therein and any other matters connected with or ancillary to these matters, the State Government of Meghalaya prepared in 1971 draft District Council Fund Rules, common to all the District Councils in the State, which were yet to be finalised by the State Government.

1.3 Maintenance of Accounts

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

1.3.2 Though Rule 16(iv) of the Jowai Autonomous District Fund Rules, 1967 lays down that monthly accounts are to be submitted to the Accountant General, the same has never been followed by the District Council. The Annual Accounts for the years 1998-99 and 1999-2000, due for submission by 30 June 1999 and 2000, were submitted in June 2001 and October 2002 respectively, after a delay of over two years and no reasons were ascribed by the Council for this delay.

1.3.3 Results of the test check of the Annual Accounts of the Council for the years 1998-99 and 1999-2000 are given in succeeding sections.

SECTION II

2.1 Receipts and expenditure

2.1.1 According to the Annual Accounts furnished by the Council, the receipts and expenditure of the Council for the years 1998-99 and 1999-2000 with resultant revenue surplus were as follows:

Table 2.1

(Rupees in lakh)

Receipts			Disbursements		
PART I – DISTRICT FUND					
1. Revenue Receipts	**1998-99**	**1999-2000**	**1.Revenue Expenditure**	**1998-99**	**1999-2000**
(i) Taxes on Income and Expenditure	28.19	54.64	(i) District Council	21.42	22.90
(ii) Land Revenue	4.62	5.89	(ii) Executive Members	10.33	11.56
(iii) Taxes on Vehicle	27.12	35.34	(iii)Administration of Justice	17.11	17.55
(iv) Forest	23.68	83.16	(iv) Land Revenue	60.69	63.25
(v) Other General Economic Services	22.07	40.99	(v) Secretariat General Services	158.54	170.03
(vi) Fisheries	2.72	2.75	(vi) Stationery and Printing	6.44	6.02
(vii) Mines and Minerals	381.72	351.02	(vii) Public Works	98.76	119.91
(viii) Interest receipts	12.86	11.98	(viii) Pension and other retirement benefits	16.05	14.74
(ix) Other Administrative Services	3.05	1.38	(ix) Education	43.95	49.69
(x) Stamps and Registration	0.61	0.56	(x) Urban Development	11.71	15.06

(Rupees in Lakh)

Receipts			Disbursements		
(xi) Grants-in-aid from State Government	88.73	89.22	(xi) Information and Publicity	3.44	3.71
			(xii) Agriculture	25.02	26.07
			(xiii) Forest	91.80	101.99
Total Revenue receipts	**595.37**	**676.93**	**Total Revenue expenditure**	**565.26**	**622.48**
Revenue Deficit	--	--	**Revenue Surplus**	**30.11**	**54.45**
2. Capital	**Nil**	**Nil**	**2. Capital**	**Nil**	**Nil**
3. Debt	**Nil**	**Nil**	**3. Debt**	**Nil**	**Nil**
4. Loans and Advances	**Nil**	**Nil**	**4. Loans and Advances**	**Nil**	**Nil**
Total Part – I District Fund	**595.37**	**676.93**	**Total Part – I District Fund**	**595.37**	**676.93**
PART II DEPOSIT FUND					
Deposit Receipts	Nil	Nil	Deposit Payments	Nil	Nil
Total of Part II Deposit Fund	**Nil**	**Nil**	**Total of Part II Deposit Fund**	**Nil**	**Nil**
Total Receipts (I + II)	**595.37**	**676.93**	**Total Disbursements (I + II)[a]**	**565.26**	**622.48**
Opening Balance	201.34	231.45	Closing Balance	231.45[b]	285.90[c]
GRAND TOTAL	**796.71**	**908.38**	**GRAND TOTAL**	**796.71**	**908.38**

Source : Annual Accounts of the Council.

2.1.2 Compared to the initial record, *viz.*, Cash Receipt Register (CRR), receipts of the Council for the year 1998-99 were understated by Rs.37.11 lakh in the Annual Accounts for the year 1998-99, the details of which are as under:

(a) Excluding Revenue Surplus.

(b) Cash: Rs.154.12 lakh; Bank Account: Rs.77.33 lakh (including PLA balance of Rs.1.20 lakh).

(c) Cash : Rs.198.23 lakh; Bank Account:Rs.83.40 lakh; Personal Ledger Account with the Treasury : Rs.4.27 lakh

Table 2.2

Sl. No.	Head of Accounts	Revenue realised as per CRR	Revenue as accounted for in Statement 5 of Annual Accounts – 1998-99	Under-statement of receipts
		(Rupees in lakh)		
1.	Taxes on vehicles – Other receipts – Toll and taxes on motor vehicles	17.15	5.79	11.36
2.	Forest – Other receipts – Weigh Bridge	48.01	22.26	25.75
	Total			37.11

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

2.1.3 Similarly, against revenue realisation of Rs.174.37 lakh during 1999-2000, Rs.133.35 lakh only was deposited into the Personal Ledger Account (PLA) maintained with the Treasury and accounted for in the Annual Accounts for the year 1999-2000, resulting in understatement of receipts by Rs.41.02 lakh.

2.1.4 Thus, the Annual Accounts of the Council for the years 1998-99 and 1999-2000 did not exhibit the correct picture of the financial transactions of the Council.

2.1.5 The Secretary, Executive Committee (SEC) of the Council stated (February and May 2002) that the revenue collected by the Nazir during 1998-99 could not be deposited into the Treasury promptly due to shortage of time and the said revenue was credited into the PLA. Reply is not tenable in view of the fact that delay in deposit of the receipts into the Treasury was in contravention of Rule 18 of the Jowai Autonomous District Fund (JADF) Rules, 1967, which provides for prompt remittance of all moneys of the Council into Treasury.

2.2 Variations between Budget provisions and actuals

2.2.1 Large variations between the budget estimates and the actuals under both receipts and expenditure during 1998-99 and 1999-2000 were noticed. Significant cases of variations with reasons are given in Appendix I. The variations ranged between 15 and 72 *per cent* in respect of receipt and 30 and 63 *per cent* in respect of expenditure during the two year period 1998-99 and 1999-2000.

2.3 Variations in receipts and expenditure between current and previous years

2.3.1 Significant cases of variations in receipts and expenditure between current and previous years with reasons are indicated in Appendix II. The variations ranged between 26 and 251 *per cent* in respect of receipts and 27 and 74 *per cent* in respect of expenditure.

2.4 Personal Ledger Account

2.4.1 The District Council Authorities maintained a Personal Ledger Account (PLA) with the Jowai Treasury for crediting its receipts and meeting expenditure. Test check (September 2001 and February 2003) of records relating to PLA disclosed the following:

2.4.2 As on 31 March 1999 and 2000, the balances held in the PLA as per records of the Treasury were (-) Rs.14.83 lakh and Rs.33.33 lakh respectively. Against this, Rs.1.20 lakh and Rs.4.27 lakh only were accounted for in the Annual Accounts of the Council

for the years 1998-99 and 1999-2000 respectively as closing PLA balance. This resulted in overstatement of closing PLA balance by Rs.16.03 lakh and understatement of closing balance by Rs.29.06 lakh in the Annual Accounts for the years 1998-99 and 1999-2000 respectively. The discrepancy had not been reconciled (February 2003). The possibility of fraud or misappropriation escaping the notice of the authority due to such delays in reconciliation could not be ruled out.

2.4.3 The Secretary, Executive Committee (SEC) of the Council stated (July 2003) that the matter was pursued with the treasury. Outcome of such pursuance had not been furnished (September 2003).

2.4.4 Rule 19 of the Fund Rules *ibid* provides that all money paid into the Treasury to the credit of the District Fund shall be accompanied by the Pass Book, but no such Pass Book was available with the Council.

2.4.5 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. Test-check (September 2001 and January - February 2003) of records revealed that as on 31 March 1999 and 2000, Rs.31.35 lakh and Rs.61.44 lakh respectively were lying in two Savings Bank accounts with the United Bank of India in favour of Civil Works (Rs.77.50 lakh) and Forest (Rs.15.29 lakh) Departments of the Council, which were booked as expenditure in the accounts of the relevant years against Public Works and Forests instead of as closing balance for the years 1998-99 and 1999-2000. The SEC of the Council stated (July 2003) that as the moneys in the form of grants-in-aid were received during the last part of the financial year, there was

no alternative but to show the drawals as expenditure in the Annual Accounts. Such action of the Council resulted in overstatement of expenditure and understatement of closing balance in the Annual Accounts of the respective year and thus, not justified.

SECTION III

3.1 Retention of heavy cash balance

3.1.1 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.

3.1.2 Despite audit observations in Paragraph 3.1 of the Report of the Comptroller and Auditor General of India for the year ended 31 March 1998 in respect of the Council regarding retention of heavy cash balance at the end of each year during 1987-98 in contravention of the Rules *ibid* and Council's commitment that action was being initiated to reduce the cash balance, the position had not improved. As of 31 March 1999 and 2000, there were cash balances of Rs.1.54 crore and Rs.1.98 crore respectively with the Council.

3.1.3 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.

3.1.4 The matter was reported to the SEC of the Council in May 2003; reply had not been received (September 2003).

3.2 Delay in deposit of revenue

3.2.1 According to Rule 18 of the JADF Rules, 1967, all moneys received on account of the Council shall be remitted intact to the Treasury promptly.

3.2.2 Test-check (September 2001) of records of the Council, *viz.*, Daily Receipt Register, Cash Book, *Challans*, etc., revealed that revenue totalling Rs.39.94 lakh realised by the Nazir of the Council from various sources was remitted to the Treasury after delay ranging from one to two years. The details are given in Appendix III.

3.2.3 The SEC of the Council stated (February 2002) that as the Nazir remained busy in receipt of revenues of the Council in cash, he had little time for remittance of revenue into Treasury and efforts were being made to avoid such delay. The fact remains that delay in remittance of Council's money into the Treasury not only was in violation of the Rule *ibid* but also fraught with the risk of temporary misappropriation of Council's fund.

3.3 Locking up of funds and submission of fictitious utilisation certificates

3.3.1 Rule 31 of the JADF Rules, 1967 provides that no money should be withdrawn from the fund unless it is required for immediate disbursement. It is not permissible to draw advances from the fund either for the prosecution of works, the completion of which is likely to take considerable time, or to prevent the lapse of budget allotments.

3.3.2 Test-check (September 2001) of records of the Council revealed that for construction of the hostel building for the members of the Council, the State Government released grants-in-aid totalling Rs.51 lakh to the Council during 1995-96 to 1998-99 which were drawn by the Council from the Treasury between December 1995 and February 1999. Of this, the Council spent Rs.49.56 lakh till June 2001 on execution of the work leaving a balance of Rs.1.44 lakh. Despite failure in utilising the grants drawn till February 1999, the Council drew in August 2000 further grant of Rs.15 lakh released by the State Government during 1999-2000, which also remained unutilised till the date of audit. The action of the Council not only was in violation of the Rule *ibid* but also resulted in locking up of Government funds to the extent of Rs.16.44 lakh.

3.3.3 Although there was unspent balance of grants of Rs.16.44 lakh out of the grants released by the State Government till 1999-2000, certificates in support of utilisation of the entire amount of Rs.66 lakh were furnished by the Council to the State Government during October 1997 to July 2001. Similarly, during 1999-2000, the Council received grants-in-aid of Rs.4.09 lakh from the State Government for implementation of three forest schemes. Though the Council spent Rs.2.66 lakh on implementation of these schemes, utilisation certificate for the entire amount of Rs.4.09 lakh was furnished to the State Government in March 2001.

3.3.4 The SEC of the Council stated (February 2002 and July 2003) that drawal of Rs.15 lakh was only a transfer of amount from Treasury to Bank and utilisation certificates were sent to Government in consideration that the grants received from the State Government were controlled by the Council and payments made to the contractor on the basis of work actually done and measured. Reply is not tenable in

view of the fact that retention of money outside Treasury was not permissible as per Rule 14 (1) of the JADF Rules, 1967 and as there were unutilised grants with the Council, wrong information was furnished to the grants sanctioning authority through the utilisation certificate.

3.4 Unproductive expenditure on installation of a weigh bridge

3.4.1 Mention was made in Paragraph 3.1 of the Report of the Comptroller and Auditor General of India for the year 1996-97 in respect of the Council regarding Council's decision (March 1996) to install a 40 tonne capacity weigh bridge at Dawki in replacement of the existing 30 tonne capacity weigh bridge at Mookyndur.

3.4.2 Test-check (January-February 2003) of records of the Council revealed that the weigh bridge was installed at Dawki in January 2002 at the cost of Rs.33.11 lakh. But the same could not be put to use till the date of audit, reasons for which were not on records produced to Audit.

3.4.3 Thus, due to failure on the part of the Council to utilise the weigh bridge, the expenditure of Rs.33.11 lakh proved unproductive as the intended royalty on determining the load carried by the vehicles could not be realised.

3.4.4 The SEC of the Council stated (July 2003) that as the arrangement for collection of royalty on coal was with the State

Government, the matter was pursued with them to utilise the weigh bridge in order to fetch more revenues. Outcome of such pursuance had not been furnished (September 2003).

3.5 Short-realisation of revenue

3.5.1 The Lukha Fishery of the Council was leased out to a lessee through auction for Rs.2.50 lakh and Rs.1.80 lakh for the years 1998-99 and 1999-2000 respectively. Against the total lease amount of Rs.4.30 lakh, Rs.2.75 lakh only (1998-99: Rs.1.85 lakh; 1999-2000: Rs. 0.90 lakh) were realised by the Council and the balance Rs.1.55 lakh was still to be realised (February 2003). Reasons for failure in realisation of the Council's revenue had not been furnished.

3.5.2 The SEC of the Council stated (July 2003) that the matter was pending before the Executive Committee.

3.6 Outstanding Inspection Reports

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

3.6.2 As of August 2003, four Inspection Reports relating to the Council issued between November 1997 and December 2001 still contained 28 unsettled paragraphs.

Shillong
The
19 JAN 2004

(N.R. Rayalu)
Principal Accountant General (Audit)
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New Delhi
The
29 JAN 2004

(Vijayendra N. Kaul)
Comptroller and Auditor General of India

APPENDICES

APPENDIX – I

Statement showing substantial variations between budget and actuals

(Reference : Paragraph 2.2.1; Page 7)

Sl. No.	Major head of Account	Budget estimate	Actual as per Accounts	Variations shortfall (Percentage)	Reasons for the discrepancy as stated by the SEC of the Council in February 2002 and July 2003
		(Rupees in lakh)			
1998-99					
RECEIPTS					
1.	Land Revenue	10.15	4.62	5.53 (54)	Less collection of revenues under certain heads, like survey fee, map and land valuation certificates, etc.
2.	Forest	83.10	23.68	59.42 (72)	Ban on operation of timber imposed by the Supreme Court.
3.	Taxes on vehicle	35.11	27.12	7.99 (23)	Estimate was prepared on higher side.
4.	Mines and Minerals	880.00	381.72	498.28 (57)	Non-receipt of Council's share of royalty from State Government.
EXPENDITURE					
1.	Land Revenue	119.59	60.69	58.90 (49)	Non-filling up of vacant posts and non-implementation of developmental works due to financial constraints.
2.	Forest	197.34	91.80	105.54 (53)	- Do -
3.	Public Works	269.26	98.76	170.50 (63)	- Do -

Sl. No.	Major head of Account	Budget estimate	Actual as per Accounts	Variations shortfall (Percentage)	Reasons for the discrepancy as stated by the SEC of the Council in February 2002 and July 2003
		(Rupees in lakh)			
1999-2000					
RECEIPT					
1.	Land Revenue	11.05	5.89	5.16 (47)	Less collection of revenues under certain heads like survey fee, map and valuation certificates, etc.
2.	Taxes on vehicle	41.76	35.34	6.42 (15)	Non-receipt of share from the Government.
3.	Mines and Minerals	880.00	351.02	528.98 (60)	Non-receipt of Council's share of royalty from the State Government.
EXPENDITURE					
1.	Land Revenue	112.02	63.25	48.77 (44)	Non-filling up of vacant posts, non-implementation of developmental works, etc., due to financial constraints.
2.	Forest	181.77	101.99	79.78 (44)	- Do -
3.	Education	71.02	49.69	21.33 (30)	- Do -
4.	Public Works	292.76	119.91	172.85 (59)	- Do –

Source : Detailed estimate of Revenue and Expenditure and Annual Accounts of the Council and replies furnished by the SEC of the Council

APPENDIX - II

Variations in receipts and expenditure between current and previous years (20 *per cent* or more)

(Reference: Paragraph 2.3.1; Page 7)

Sl. No.	Head of Accounts	Actuals			Variations Increase(+) Decrease (-) and percentage of variations in brackets		Reasons for the discrepancy as stated by the SEC of the Council in February 2002 and July 2003
		1997-98	1998-99	1999-2000	During 1998-99 compared to 1997-98	During 1999-2000 compared to 1998-99	
		(Rupees in lakh)					
		REVENUE HEADS					
1.	Taxes on Income and Expenditure, etc.	19.99	28.19	54.64	(+) 8.20 (41)	(+) 26.45 (94)	Non-accountal of professional taxes deposited to treasury by transfer credit by different organisations.
2.	Forest	37.63	23.68	83.16	(-) 13.95 (37)	(+) 59.48 (251)	Ban on timber operation by Supreme Court.
3.	Other Administrative Services	--	3.05	1.38	--	(-) 1.67 (55)	Less transactions.
4.	Other General Economic Services	17.51	22.07	40.99	(+) 4.56 (26)	(+) 18.92 (86)	Deposits by transfer credit to the treasury.
		EXPENDITURE HEADS					
1.	District Council	13.17	21.42	...	(+) 8.25 (63)	...	Revision of pay scales, payment of arrear dearness allowance, increase in contingent expenditure, etc.
2.	Administration of Justice	13.47	17.11	...	(+)3.64 (27)	...	
3.	Education	25.20	43.95	...	(+)18.75 (74)	...	
4.	Public Works	74.60	98.76	...	(+)24.16 (32)	...	
5.	Pension and other Retirement Benefits	11.88	16.05	...	(+) 4.17 (35)	...	Payment of gratuities and dearness relief to the pensioners.

Source: Annual Accounts of the Council and replies furnished by the SEC of the Council.

APPENDIX – III

Details showing the delay in remittance of Council's revenue

(Reference: Paragraph 3.2.2; Page 11)

Sl. No.	Particulars of revenue	Amount of revenue realised (In rupees)	Month of receipt	Month of deposit into Treasury	Period of delay
1.	Taxes on vehicles	2,64,950	May 1998	February 2000	1 year 8 months
		1,55,000	June 1998	December 1999	1 year 5 months
		65,000	July 1998	December 1999	1 year 4 months
		4,20,050	November – December 1998	February 2001	2 years 1 month
2.	Fisheries – Rents	1,64,640	July 1998	October 1999	1 year 2 months
3.	Forest – Other receipts – Weigh Bridge	10,06,840	April – May 1998	September 1999	1 year 3 months
		5,62,810	November – December 1998	May 2000	1 year 4 months
		3,63,380	December 1998 & January 1999	June 2000	1 year 4 months
4.	Council's markets	1,12,500	January 1999	April 2000	1 year 2 months
5.	Professional tax	3,58,030	April – May 1998	August 1999	1 year 2 months
		5,20,870	November – December 1998	April 2000	1 year 3 months
	Total	**39,94,070**			

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