



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

For the year ended 31 March 2002

**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 year 2001-02.

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 2001-02.



OVERVIEW



OVERVIEW

The significant audit findings are summarised in the following paragraphs:

- Receipts of the Council were understated by Rs.1.95 crore in the Annual Accounts for the year 2001-02.

(Paragraph 2.2)

- As of 31 March 2002, Rs.2.07 crore pertaining to the Council was lying in the bank accounts with different banks in contravention of Rule 14(1) of the Jowai Autonomous District Fund Rules, 1967, which provides for retention of all money in the Treasury.

(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 2002, there was cash balance of Rs.3.30 crore with the Council.

(Paragraph 3.1)

- The total expenditure on salaries, travelling allowances, *etc.* constituted 77.49 *per cent* of the total revenue expenditure during 2001-02 leaving only 22.51 *per cent* for development and other activities.

(Paragraph 3.2)

SECTION – I

1.1 Introduction

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

The Sixth Schedule (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 forests other than reserved forests, use of any canal or water course 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. Paragraph 6(1) of the Schedule empowers the Councils to establish, construct or manage primary schools, dispensaries, markets, cattle pounds, ferries, roads, road transport and water ways in the respective Autonomous Districts. Paragraph 8 of the Schedule further empowers the Councils to assess, levy and collect within the Autonomous District, 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 the maintenance of schools, dispensaries or roads.

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

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 (June 2008). 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 of the Council for the year 2001-02 have been prepared in the prescribed format. Results of the test check of these are given in the succeeding sections.

SECTION – II

2.1 Receipts and expenditure

According to the revised Annual Accounts furnished (April 2008) by the Council, the receipts and expenditure of the Council for the year 2001-02 and the resultant revenue surplus were as follows:

Table 2.1

(Rupees in lakh)

| Receipts | | Disbursements | |
|--|----------------|---|-----------------------|
| PART I – DISTRICT FUND | | | |
| 1. Revenue Receipts | | 1. Revenue Expenditure | |
| (i) Taxes on Income and Expenditure | 71.65 | (i) District Council | 40.17 |
| (ii) Land Revenue | 11.31 | (ii) Executive Members | 36.94 |
| (iii) Stamps and Registration | 2.78 | (iii) Administration of Justice | 20.05 |
| (iv) Taxes on Vehicles | 45.06 | (iv) Land Revenue | 108.38 |
| (v) Interest Receipts | 13.66 | (v) Secretariat General Services | 322.67 |
| (vi) Other Administrative Services | 0.53 | (vi) Stationery and Printing | 11.95 |
| (vii) Other General Economic Services | 34.76 | (vii) Public works | 310.70 |
| (viii) Fisheries | 2.91 | (viii) Pensions and other retirement benefits | 37.88 |
| | | (ix) Education | 62.64 |
| (ix) Forests | 92.47 | (x) Urban Development | 23.17 |
| (x) Mines and Minerals | 1032.10 | (xi) Information and Publicity | 2.94 |
| (xi) Grants-in-aid from State Government | 126.42 | (xii) Agriculture | 38.67 |
| | | (xiii) Forest | 169.62 |
| Total Revenue receipts | 1433.65 | Total Revenue expenditure | 1185.78 |
| Revenue Deficit | ... | Revenue Surplus | 247.87 |
| 2. Capital | ... | 2. Capital | ... |
| 3. Debt | ... | 3. Debt | ... |
| (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 | ... |
| 4. Loans and Advances | ... | 4. Loans and Advances | ... |
| Recoveries of Loans and Advances | ... | Disbursement of Loans and advances | ... |
| Total Part – I District Fund | 1433.65 | Total Part – I District Fund | 1185.78 |
| PART II – DEPOSIT FUND | | | |
| Deposit Receipts | ... | Deposit Payments | ... |
| Total Part II Deposit Fund | ... | Total Part II Deposit Fund | ... |
| Total Receipts (I + II) | 1433.65 | Total Disbursements (I + II) | 1185.78 |
| Opening Balance | 368.23 | Closing Balance | 616.10 ⁽¹⁾ |
| GRAND TOTAL | 1801.88 | GRAND TOTAL | 1801.88 |

Source: Annual Accounts of the Council.

⁽¹⁾ Cash: Rs.330.22 lakh; Bank Account: Rs.94.50 lakh; Personal Ledger Account: Rs.191.38 lakh.

2.2 Comments on accounts

The Annual Accounts of the Council for the year 2001-02 did not exhibit a correct picture of the financial transactions due to the reasons given below:

2.2.1 Understatement of receipts

According to Rule 18 of the Jowai Autonomous District Fund Rules, 1967, all moneys received by the Cashier on account of the Council shall be promptly remitted in the Treasury and shall on no account be appropriated towards expenditure.

Scrutiny (November-December 2007) of records (Daily Receipt Registers, Cash Books, *Challans*, etc.) revealed that against the realisation of Rs.2.39 crore revenue realised during 2001-02, only Rs.43.42 lakh was deposited in the Personal Ledger Account (PLA) maintained with the Treasury and reflected in the Annual Accounts for the year, resulting in understatement of receipts by Rs.1.95 crore. Out of Rs.1.95 crore, Rs.1.39 crore was remitted into the Treasury after a considerable delay (details in Paragraph 3.1 below) leaving a balance Rs.56 lakh with the Council. Retention of revenue outside the PLA was not only contrary to the Rule *ibid* but is also fraught with the risk of misappropriation.

2.2.2 Understatement of receipts

Professional tax amounting to Rs.2.78 lakh, deducted from the salary bills of the employees for credit to the Council's Fund, was not accounted for as receipts under the head 'Taxes on Income and Expenditure', resulting in understatement of receipts by Rs.2.78 lakh.

The Secretary, Executive Committee (SEC) of the Council stated (April 2008) that the observation was noted for further guidance.

2.3 Variation between budget estimates and actuals

Large variation between budget estimates and actuals under both receipts and expenditure during 2001-02 were noticed. Significant cases of variation are given in **Appendix I**. The variation was 21 and 68 *per cent* in respect of receipts and between 23 and 58 *per cent* in respect of expenditure. This indicated that the budget of the Council was not realistic, reasons for which had not been furnished (July 2008).

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 was 27 and 60 *per cent* in respect of receipts and between 26 and 111 *per cent* in respect of expenditure.

The SEC stated (April 2008) that the estimated receipts could not be collected as expected and the increase in expenditure was due to increase in salaries, new recruitment and other expenditure in running the administration of the Council. Reasons for failure to collect the estimated receipts had not been furnished.

2.5 Personal Ledger Account

The Council maintained a PLA with the Jowai Treasury for crediting its receipts and meeting its expenditure. Scrutiny (November-December 2007) of records relating to PLA disclosed the following:

2.5.1 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 Council shall be accompanied by the Pass Book supplied by the Treasury. However, no such Pass Book was available with the Council.

2.5.2 According to Rule 14(1) of the JADF Rules, 1967, all money pertaining to the Council shall be held in the Treasury. Contrary to this, Rs.1.02 crore was kept in the bank accounts with four banks² (Fixed Deposit: Rs.70 lakh; Savings Bank: Rs.32.21 lakh), reasons for which were not on record. Out of Rs.1.02 crore, only Rs.94.50 lakh was accounted for as closing balance in the Annual Accounts for the year 2001-02, thereby understating the closing balance by Rs.7.71 lakh.

Scrutiny of records further revealed that as on 31 March 2002, Rs.1.05 crore (including interest of Rs.3.81 lakh) was lying in two other Savings Bank accounts with the United Bank of India in favour of Civil Works (Rs.1.05 crore) and Forest (Rs.0.23 lakh) Departments of the Council. The amount was, however, accounted for as expenditure in the Annual Accounts instead of as closing balance resulting in overstatement of expenditure and understatement of closing balance by Rs.1.01 crore. The interest of Rs.3.81 lakh earned on the Savings Bank accounts was also not accounted for as receipts for the year, resulting in understatement of receipts to that extent.

The SEC stated (April 2008) that Rs.70 lakh was invested in fixed deposit as per Rule 99 of the JADF Rules, 1967 and Rs.32.21 lakh was kept in the bank accounts of the Chief Engineer and Chief Forest Officer of the Council for easy transactions and separation of development works from general transactions. Rule 99 of the JADF Rules, 1967 provides for investment of surplus funds, usually in the recognised form of Government securities, on the recommendations of the Executive Committee and with the approval of the Governor. The reply is, however, silent about the approval of the Governor for investment of Rs.70 lakh in fixed deposit. Further, retention of fund in savings bank accounts instead of in the Treasury was in violation of Rule 14(1) *ibid*.

² United Bank of India (Fixed Deposit: Rs.40 lakh; Savings Bank: Rs.32.21 lakh); State Bank of India (Fixed Deposit: Rs.10 lakh); Bank Nongkyndong (Fixed Deposit: Rs.5 lakh); Meghalaya Co-operative Apex Bank Ltd. (Fixed Deposit: Rs.15 lakh).

SECTION – III

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

Despite audit observations in Paragraph 3.1 of the Report of the Comptroller and Auditor General of India for the year ended 31 March 2001 regarding retention of heavy cash balance at the end of each year during 1987-2001, in contravention of the Rules governing the District Fund, the position had not improved. As of 31 March 2002, the Council retained a cash balance of Rs.3.30 crore against Rs.2.37 crore during the preceding year.

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

Scrutiny (November-December 2007) of the records of the Council, viz., Daily Receipt Register, Cash Book, *Challan*, etc., for the year 2001-02 further revealed that revenue amounting to Rs.1.39 crore realised by the Nazir of the Council from various sources was remitted in the Treasury after delays ranging from nine months to almost three years (details in **Appendix III**), reasons for which were not on record. Such delay in remittance of revenue is contrary to the Rules. There appears to be temporary misappropriation of funds.

The SEC stated (April 2008) that the Cashier had been instructed to remit the revenue receipts immediately to the Treasury, but did not offer any comment on retention of heavy cash balance.

3.2 Entertainment of large staff without norms

Scrutiny (November-December 2007) of records revealed that the Council had been entertaining large number of officers and staff (669

in 2001-02) without any norm. The total expenditure on salaries, travelling expenses, *etc.* in respect of the officers/staff/members constituted 77.49 *per cent* of the total revenue expenditure during the year leaving only 22.51 *per cent* for developmental and other activities.

The SEC stated (April 2008) that this was as per the policy of the Executive Committee. The fact remains that entertainment of large staff/officers without any norm adversely affected the developmental activities of the Council.

3.3 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 the management on the adequacy or otherwise of the existing internal controls.

The internal control mechanism in the Council was not adequate, as evidenced from 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 never attested by him. Analysis of monthly closing balance was also not recorded in the Cash Book during the year. Internal audit wing was yet to be established in the Council.

The SEC did not furnish any specific reply but stated (April 2008) that it depends on the authority of the Council.

3.4 Outstanding Inspection Reports

Audit observations on financial irregularities and deficiencies 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 (IRs).

Three IRs relating to the Council containing 12 paragraphs were yet to be settled as of March 2002.



(ONKAR NATH)

Accountant General (Audit)
Meghalaya

Shillong
The

17 SEP 2008

Countersigned



(VINOD RAI)

Comptroller and Auditor General of India

New Delhi
The

26 SEP 2008



APPENDICES



APPENDIX – I

Significant cases of variations between budget estimates and actuals under different heads of accounts during 2001-02
(Reference: Paragraph 2.3; Page 5)

(Rupees in lakh)

| Sl. No. | Major Head of Accounts | Budget estimate | Actual as per Annual Accounts | Shortfall (Percentage) | Percentage of shortfall |
|--------------------|-------------------------------|-----------------|-------------------------------|------------------------|-------------------------|
| RECEIPTS | | | | | |
| 1. | Land Revenue | 14.33 | 11.31 | 3.02 | 21 |
| 2. | Other Administrative Services | 1.65 | 0.53 | 1.12 | 68 |
| EXPENDITURE | | | | | |
| 1. | Executive Members | 87.80 | 36.94 | 50.86 | 58 |
| 2. | Administration of Justice | 29.91 | 20.05 | 9.86 | 33 |
| 3. | Stationery and Printing | 19.97 | 11.95 | 8.02 | 40 |
| 4. | Public Works | 419.32 | 310.70 | 108.62 | 26 |
| 5. | Education | 91.06 | 62.64 | 28.42 | 31 |
| 6. | Information and Publicity | 6.18 | 2.94 | 3.24 | 52 |
| 7. | Forest | 220.30 | 169.62 | 50.68 | 23 |

Source: Budget and Statements 5 and 6 of Annual Accounts – 2001-02.

APPENDIX - II

Variation in receipts and expenditure between current and previous years (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) |
|-------------|----------------------------------|---------|---------|--|
| | | 2000-01 | 2001-02 | |
| RECEIPTS | | | | |
| 1. | Fisheries | 4.01 | 2.91 | (-) 1.10 (27) |
| 2. | Other Administrative Services | 1.33 | 0.53 | (-) 0.80 (60) |
| EXPENDITURE | | | | |
| 1. | Executive Members | 20.59 | 36.94 | (+) 16.35 (79) |
| 2. | Secretariat General Services | 254.44 | 322.67 | (+) 68.23 (27) |
| 3. | Public Works | 147.15 | 310.70 | (+) 163.55 (111) |
| 4. | Urban Development | 18.41 | 23.17 | (+) 4.76 (26) |

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 7)

| 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. | Professional Tax | 4,38,345 | April 2001 | December 2003 | 2 | 7 |
| | | 2,25,825 | May 2001 | March 2004 | 2 | 9 |
| | | 6,92,405 | June 2001 | March 2004 | 2 | 8 |
| | | 4,06,945 | July 2001 | March 2004 | 2 | 7 |
| | | 10,88,290 | September-October 2001 | June 2004 | 2 | 7-8 |
| | | 22,550 | December 2001 | July 2004 | 2 | 6 |
| | | 2,60,775 | | | | |
| 2. | Fishery Rent | 1,93,725 | December 2001 | June 2004 | 2 | 5 |
| | | 1,00,000 | May 2001 | October 2003 | 2 | 4 |
| | | 76,000 | August 2001 | November 2002 | 1 | 2 |
| | | 3,555 | August 2001 | March 2004 | 2 | 6 |
| | | 38,000 | September 2001 | March 2004 | 2 | 5 |
| | | 60,350 | October-November 2001 | June 2004 | 2 | 6-7 |
| | | 25,050 | April 2001 | October 2003 | 2 | 5 |
| 3. | Royalty on other Forest produces | 23,732 | May 2001 | March 2004 | 2 | 9 |
| | | 43,592 | June-September 2001 | March 2004 | 2 | 4-8 |
| | | 61,256 | October-November 2001 | May 2004 | 2 | 5-6 |
| | | 40,496 | December 2001 | January 2004 | 2 | - |
| | | 1,56,495 | January-February 2002 | October 2004 | 2 | 7-8 |
| | | 15,37,950 | April 2001 | October 2003 | 2 | 5 |
| | | 9,58,820 | May 2001 | March 2004 | 2 | 9 |
| 4. | Weigh Bridge | 3,86,310 | January 2002 | October 2004 | 2 | 8 |
| | | 20,79,850 | September-December 2001 | May 2004 | 2 | 4-7 |
| | | 9,18,860 | December 2001 | January 2004 | 2 | - |
| | | 3,49,045 | 2001-2002 | June 2003 | 2 | 2 |
| | | 72,113 | July-September 2001 | November 2002 | 1 | 1-3 |
| | | 2,455 | May 2001 | March 2004 | 2 | 9 |
| | | 6,250 | November 2001 | November 2002 | 0 | 11 |
| 5. | Council's Markets | 20,175 | December 2001 | November 2002 | 0 | 10 |
| | | 51,663 | December 2001 | November 2002 | 0 | 10 |
| | | 1,75,750 | January 2002 | June 2003 | 1 | 4 |
| | | 13,700 | January 2002 | November 2002 | 0 | 9 |
| | | 1,03,750 | January 2002 | November 2002 | 0 | 9 |
| | | 2,86,777 | January-February 2002 | September 2003 | 1 | 6-7 |
| | | 39,000 | March 2002 | September 2003 | 1 | 5 |
| | | 3,85,250 | March 2002 | September 2003 | 1 | 5 |
| | | 997 | April-May 2001 | March 2004 | 2 | 9-10 |
| | | 605 | July-August 2001 | March 2004 | 2 | 6-7 |
| 6. | Ordinary Land Revenue | 326 | May-June 2001 | March 2004 | 2 | 8-9 |
| | | 1,034 | September-December 2001 | June 2004 | 2 | 5-8 |
| | | 422 | December 2001 | July 2004 | 2 | 6 |
| | | 1,26,000 | April 2001 | December 2003 | 2 | 7 |
| 7. | Licence fees & fine | 79,220 | May 2001 | March 2004 | 2 | 9 |
| | | 1,30,520 | June 2001 | March 2004 | 2 | 8 |
| | | 1,83,830 | July-August 2001 | March 2004 | 2 | 6-7 |
| | | 83,674 | September-December 2001 | May 2004 | 2 | 4-7 |

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| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|-----|---------------------------------------|----------|----------------------------|----------------|-----|------|
| 8. | Land Holding certificate/ NOC fees | 20,550 | April-May 2001 | December 2003 | 1 | 6-7 |
| | | 8,950 | May 2001 | March 2004 | 1 | 9 |
| | | 52,850 | June-September 2001 | March 2004 | 1 | 5-8 |
| | | 19,900 | May-June 2001 | March 2001 | 1 | 8-9 |
| | | 45,100 | September-December 2001 | June 2004 | 2 | 5-8 |
| | | 8,970 | December 2001-January 2002 | July 2004 | 2 | 5-6 |
| 9. | Patta fee | 7,050 | April-May 2001 | March 2004 | 2 | 9-10 |
| | | 50,450 | June-September 2001 | March 2004 | 2 | 5-8 |
| | | 12,500 | May-June 2001 | March 2004 | 2 | 8-9 |
| | | 45,291 | September-December 2001 | June 2004 | 2 | 5-8 |
| | | 9,800 | December 2001-January 2002 | July 2004 | 2 | 5-6 |
| | | | | | | |
| 10. | Market Stall Fee & DC Staff Fee | 44,120 | April-May 2001 | December 2003 | 2 | 6-7 |
| | | 18,450 | May 2001 | March 2004 | 2 | 9 |
| | | 87,550 | June-September 2001 | March 2004 | 2 | 5-8 |
| | | 86,800 | September-December 2001 | June 2004 | 2 | 5-8 |
| | | 37,820 | May-June 2001 | March 2004 | 2 | 8-9 |
| | | 31,375 | December 2001-January 2002 | July 2004 | 2 | 5-6 |
| 11. | Land Valuation Certificate | 6,700 | April-May 2001 | March 2004 | 2 | 9-10 |
| | | 3,100 | May-June 2001 | March 2004 | 2 | 8-9 |
| | | 17,000 | June-September 2001 | March 2004 | 2 | 5-8 |
| | | 27,250 | September-December 2001 | June 2004 | 2 | 5-8 |
| | | 5,900 | December 2001-January 2002 | July 2004 | 2 | 5-6 |
| | | | | | | |
| 12. | Miscellaneous receipts | 69,470 | April-May 2001 | March 2004 | 2 | 9-10 |
| | | 69,245 | May-June 2001 | March 2004 | 2 | 8-9 |
| | | 64,908 | June-September 2001 | March 2004 | 2 | 5-8 |
| | | 87,600 | | | | |
| | | 85,797 | September - December 2001 | June 2004 | 2 | 5-8 |
| | | 24,075 | December 2001-January 2002 | July 2004 | 2 | 5-6 |
| 13. | Survey & Map | 65,765 | April 2001 | December 2003 | 2 | 7 |
| | | 24,349 | May 2001 | March 2004 | 2 | 9 |
| | | 1,44,613 | June - September 2001 | March 2004 | 2 | 5-8 |
| | | 56,359 | May - June 2001 | March 2004 | 2 | 8-9 |
| | | 1,46,341 | September-December 2001 | June 2004 | 2 | 5-8 |
| | | 43,320 | December 2001-January 2002 | July 2004 | 2 | 5-6 |
| 14. | Fine and Compound fee | 8,100 | September-December 2001 | June 2004 | 2 | 5-8 |
| | | 600 | December 2001 | July 2004 | 2 | 6 |
| | | 6,625 | August 2001 | November 2002 | 1 | 2 |
| 15. | Private Markets | 6,625 | December 2001 | November 2002 | 0 | 10 |
| | | 56,608 | February-March 2002 | September 2003 | 1 | 5-6 |
| | | 25,650 | March 2002 | September 2003 | 1 | 5 |
| 16. | Administration of Justice | 106 | April-May 2001 | March 2004 | 2 | 9-10 |
| | | 80 | June 2001 | March 2004 | 2 | 8 |
| | | 138 | September 2001 | March 2004 | 2 | 5 |
| | | 14,105 | December 2001 | June 2004 | 2 | 5 |
| | | 12,010 | January 2002 | July 2004 | 1 | 5 |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|-----|---------------------------------|-------------|-------------------------|---------------|-----|-----|
| 17. | Temporary Clearance Certificate | 270 | May 2001 | March 2004 | 2 | 9 |
| | | 3,105 | June 2001 | March 2004 | 2 | 8 |
| | | 945 | August 2001 | March 2004 | 2 | 6 |
| | | 945 | December 2001 | June 2004 | 2 | 5 |
| | | 135 | January 2002 | July 2004 | 2 | 5 |
| 18. | Petition fee | 14,150 | April 2001 | December 2003 | 2 | 7 |
| | | 4,960 | May 2001 | March 2004 | 2 | 9 |
| | | 23,732 | June 2001 | March 2004 | 2 | 8 |
| | | 27,760 | July-August 2001 | March 2004 | 2 | 6-7 |
| | | 28,430 | September-December 2001 | June 2004 | 2 | 5-8 |
| | | 1,21,380 | January 2002 | July 2004 | 2 | 5 |
| | | 37,240 | February 2002 | October 2004 | 2 | 7 |
| | Grand Total | 1,38,74,749 | | | | |

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

