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

**FOR THE YEAR
2003-04**

**KARBI ANGLONG AUTONOMOUS COUNCIL
DIPHU, ASSAM**

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**BARBI ANGLONG AUTONOMOUS COUNCIL
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Preface

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

2. *The cases mentioned in the Report are those which came to notice in the course of test-check of the accounts for the year 2003-04.*

3. *The Report contains three sections, of which, one section deals with the constitution of the Karbi Anglong Autonomous Council, the rules for the management of the District Fund and maintenance of accounts by the Autonomous Council. The remaining two sections include comments on the Council's financial position and various irregularities in the transactions relating to the year 2003-04.*

OVERVIEW

A synopsis of the significant audit findings contained in the Report is given below:

- The Council met its revenue deficit of Rs.12.23 crore under normal functions by diversion of funds advanced by the State Government for discharging entrusted functions.

(Paragraph 2.1.2)

- Compared to the budget estimates, the revenue collection excluding grants-in-aid showed a huge shortfall of Rs.28.10 crore (84 *per cent*).

(Paragraph 2.1.4)

- Under normal functions, capital expenditure was overstated by Rs.47 lakh with consequential understatement of revenue expenditure to that extent due to incorrect booking of revenue expenditure as capital expenditure.

(Para graph 2.2.2)

- Under entrusted functions of the Council, there was overstatement of receipts and expenditure by Rs.1.04 crore and Rs.1.83 crore respectively.

(Paragraph 2.3.1)

- The Council diverted Rs.4.30 crore relating to entrusted functions to its own functions without obtaining approval from the Government.

(Paragraph 2.3.2)

- Under entrusted functions, the Council unauthorisedly diverted Rs.24.57 lakh from one major head of account to another through reappropriation.

(Paragraph 2.3.3)

- The Council did not reconcile the persisting discrepancies of closing balances appearing in three different sets of records, viz., Treasury, cash book and annual accounts despite these having been pointed out in successive Audit Reports.

(Paragraph 2.4)

- The Council sustained loss of revenue of Rs.1.08 crore due to non-extraction of allotted bamboos by the contractor and short realisation of royalty on actual quantum of bamboos extracted and transported by the contractor.

(Paragraph 3.1)

- The Council incurred avoidable extra expenditure of Rs. 2.04 crore due to irregular engagement of temporary teachers against leave vacancies.

(Paragraph 3.2.1)

Section-I

1.1 Introduction

The Karbi Anglong District Council in Assam was set up on 23 June 1952 under the provisions of Article 244 (2) read with the Sixth Schedule to the Constitution of India.

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 Sixth Schedule, mainly in respect of allotment, occupation, use of land, management of forests (other than reserve forests), use of any canal or watercourse for agriculture, regulation of the practice of 'Jhum' or other forms of shifting cultivation, establishment of village or town committees or councils and their powers, village or town administration including Police, Public Health and Sanitation and inheritance of property. Under paragraph 6(1) of the Sixth Schedule, the Councils have the powers to establish, construct or manage primary schools, dispensaries, markets, cattle pounds, ferries, fisheries, roads, road transport and waterways in the respective autonomous districts. The Councils also have the powers to assess, levy and collect within the autonomous districts, 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 as listed in paragraph 8 of the Sixth Schedule.

In addition, under paragraph 6(2) of the Sixth Schedule, *ibid*, the State Government has entrusted to the District Council additional functions in relation to agriculture, animal husbandry, cottage industries, soil conservation, social welfare, fisheries, forests (including reserve forests), etc. since June 1970 (as revised in November 1979 and November 1992). According to the terms of entrustment, the District Council is to receive grants from the State Government for the management of the entrusted functions and is to render monthly accounts in the prescribed form to the Accountant General with supporting vouchers. Budget provision for these functions (except for management of reserve forests) is made in the State Budget and the Council remains responsible to the State Legislature in respect of all matters relating to such funds provided for discharges of functions transferred to it. The State Government is to pay administrative charges to the Council for implementing these functions. In respect of reserve forests, no provision (expenditure or revenue) is made in the State budget, as the Council collects revenue and incurs normal expenditure relating to the management of forests.

1.2 Rules for the management of District Fund

The Sixth Schedule to the Constitution of India 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 Sub-Para (2) of Para 7 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 Karbi Anglong District Fund Rules, 1952 as approved by the Governor. In view of the amendment of paragraph 7(2) of the Schedule (made with effect from 2 April 1970) which provides that 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 payment of money 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, the State Government of Assam prepared in 1972 draft District Fund Rules, common to both the District Councils in Assam State. These draft rules were subsequently revised as the District Fund Rules, 1978, the Autonomous District Fund Rules, 1989, 1992 and 1995. The revised Rules, 1995 are yet to be finalised due to non-amendment of the Sixth Schedule to the Constitution of India.

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 State Government forwarded

this form of accounts to the Council in March 1978. The annual accounts for the year 2003-04 have been prepared in the prescribed format. The accounts which were due for submission by June 2004 were submitted to Audit in December 2006.

Results of test-check of the Annual Accounts submitted by the Council for the year 2003-04 are given in the succeeding paragraphs.

Section-II

2.1 Receipts and expenditure

2.1.1 Revenue receipts and expenditure

According to the Annual Accounts furnished by the Council, the revenue receipts and expenditure of the Council for the year 2003-04 and the resultant revenue and capital deficit were as shown in Table-1:

Table-1

(Rupees in lakh)

Part I District Fund				
A		Revenue Receipts and Disbursements		
Revenue receipts			Revenue expenditure	
2002-03	2003-04		2002-03	2003-04
229.84	233.08	Taxes on Income & expenditure		
13.33	12.35	Land Revenue	263.71	250.80
7.94	3.07	Stamps & Registration fees	0.13	0.15
	--	Public Health, Sanitation & Water Supply	2.37	0.16
0.13	0.13	Stationery & Printing	102.66	101.01
0.71	1.24	Public Works	145.02	345.43
--	0.05	Other Administrative Services	--	--
--	16.25	Education	2501.65	3800.11
73.35	66.80	Other General Economic Services	29.88	16.25
2.18	1.38	Fisheries	--	--
206.20	201.04	Forests	319.14	355.79
61.98	6.10	Mines & Minerals		--
4.07	5.99	Roads & Bridges		--
--	0.64	Miscellaneous Receipts		--
2891.19	3638.54	Grants-in-aid		--
		District Council Secretariat	59.41	42.30
		Executive Member	15.58	72.02
		Administration of Justice	2.55	0.81
		Secretariat General Services	183.36	173.19
		Pension & Other Retirement Benefits	82.15	84.90
		Art & Culture	10.20	10.02
	...	Urban Development	18.50	50.00

	...	Information & Publicity	0.02	--
	...	Social Security & Welfare	0.65	--
		Relief on account of Natural Calamities	--	6.81
		Minor Irrigation	--	20.00
	...	Roads & Transport Services	32.40	80.41
3490.92	4186.66	Total-A: Revenue Receipts and Expenditure	3769.38	5410.16
278.46	1223.50	Revenue deficit		
B	Capital Receipts and Disbursements			
278.46	1223.50	Revenue deficit		
		Capital account	45.64	64.50
		Debt	...	
		Loans & Advances		
1.79	1.09	Recoveries of Loans & Advances		
...		Disbursement of Loans & advance	0.55	3.35
1.79	1.09	Total-B: Capital receipts and disbursements	46.19	67.85
44.40	66.76	Deficit under Capital & Loans and advances		
3,492.71	4187.75	Total Receipts and Payments under Part I – District Fund		5,478.01
3,815.57	5478.01	Total Part-I District Fund	3815.57	5,478.01
		Part II Deposit Fund		
C		Receipts and Disbursements under entrusted functions of the State Government		
18,814.51	20,692.86	Funds received from the State Government		
		Expenditure incurred out of deposit fund	17,248.94	19,268.48
		Surplus / Savings on deposit fund	1,565.57	1,424.38
18,814.51	20,692.86	Total of Part II Deposit Fund	18,814.51	20,692.86
22,307.22	24,880.61	Total Receipts and Disbursement under Part I & II	21,064.51	24,746.49
D	Opening balance	Closing balance		
31.33	42.66	Cash	42.66	56.50
(-) 6,582.98	(-)5,351.60	Treasury (PLA)	(-) 5,351.60	(-)5,231.32
15,755.57	19,571.67	Grand Total (A+B+C+D)	15,755.57	19,571.67

2.1.2 Revenue Deficit

Revenue receipts (including grants-in-aid from the State Government) of the Council for the year 2003-04 pertaining to the functions as specified in the Sixth Schedule to the Constitution were Rs.41.87 crore. Against this, the Council spent Rs.54.10 crore resulting in revenue deficit of Rs.12.24 crore. This deficit was met by diversion of funds advanced by the State Government for discharging entrusted functions. The revenue deficit during 2003-04 showed a significant increase of Rs.9.45 crore (340 *per cent*) over that of 2002-03 (Rs.2.78 crore).

2.1.3 Receipts and expenditure compared with the actuals of previous year

Large variation in receipts and expenditure under different heads of account between current and previous year were noticed. A few such instances are given in Table-2 below:

Table-2

A-Receipts

A-Receipts					
Sl. No.	Heads of Account (Receipt)	Actual receipts in 2002-03	Actual receipts in 2003-04	Variation Decrease (-)	Percentage of variation
		Rupees in lakh			
1.	Stamps and Registration	7.94	3.07	(-) 4.87	61
2.	Fisheries	2.18	1.38	(-) 0.80	37
3.	Mines and Minerals	61.98	6.10	(-)55.88	90

B-Expenditure

Sl. No.	Heads of Account (Expenditure)	Expenditure in 2002-03	Expenditure in 2003-04	Variation Increase (+)	Percentage of variation
1.	Executive Member	15.58	72.02	(+) 56.44	362
2.	Public Works	145.02	345.43	(+) 200.41	138
3.	Education	2501.65	3800.11	(+)1298.46	52
4.	Urban Development	18.50	50.00	(+) 31.50	170
5.	Forests	319.14	355.79	(+) 36.65	11
6.	Roads and Transport Services	32.40	80.41	(+) 48.01	148
7.	Minor irrigation	-	20.00	(+) 20.00	100

Reasons for decrease in revenue receipts and increase in expenditure between current and previous year had not been intimated by the Council (March 2007).

2.1.4 Receipts and expenditure compared to budget provision Receipts

Revenue receipts (excluding grants-in-aid of Rs.36.39 crore) during 2003-04 were Rs.5.48 crore against the estimated amount of Rs.33.58 crore (shortfall by 84 percent). Shortfall ranging from 31 to 100 *per cent* was noticed under 14 heads of account as shown in Table-3 below:

Table-3

Sl. No.	Heads of Account	Estimated amount as per budget	Revenue receipts as per annual accounts	Shortfall	Percentage of shortfall
1	2	3			4
1.	Taxes on Income and Expenditure	400.00	233.08	166.92	42
2.	Land Revenue	262.00	12.35	249.65	95
3.	Stamps and Registration	60.00	3.07	56.93	95
4.	Taxes on vehicle	150.00	-	150.00	100
5.	Interest Receipts	20.00	-	20.00	100
6.	Stationery and Printing	56.00	0.13	55.87	100
7.	Public Works	85.00	1.24	83.76	99
8.	Other Administrative Services	16.00	0.05	15.95	100*
9.	Public Health Sanitation and Water Supply	20.00	-	20.00	100
10.	Other General Economic Services	599.99	66.80	533.19	89
11.	Fisheries	2.00	1.38	0.62	31
12.	Forest	995.00	201.04	793.96	80
13.	Mines and Minerals	507.00	6.10	500.90	99
14.	Roads & Transport Services	185.00	-	185.00	100

* Rounded figure

The above shortfall in collection of revenue against estimated provision indicated ineffectiveness of the Council in resource mobilisation from its own sources. Reasons for shortfall had not been intimated by the Council (March 2007).

2.2 Comments on Accounts

2.2.1 Overstatement of capital expenditure

Test-check of records of the Transport Department of the Council revealed that out of the capital expenditure of Rs.17.50 lakh exhibited in the annual accounts under the head of account "Capital outlay on Road Transport Service", Rs.11.26 lakh was actually spent for acquisition of vehicle and the balance Rs.6.24 lakh was incurred on revenue items like repair of vehicle and purchase of spare parts.

This resulted in overstatement of capital expenditure by Rs.6.24 lakh.

2.2.2 Understatement of revenue expenditure

According to annual accounts (Statement No.2) Capital expenditure under the head "Capital outlay on Public Works" was shown as Rs.47 lakh. Scrutiny of records revealed that the entire expenditure of Rs.47 lakh was incurred on repairs/maintenance.

This resulted in overstatement of capital expenditure under this head with corresponding understatement of revenue expenditure (Statement-6) under the head of account "Public works" to that extent.

The Council admitted (February 2007) the wrong booking of Rs.47 lakh.

2.3 Entrusted functions

2.3.1 Overstatement of receipts and expenditure

In the Annual Accounts for 2003-04, the Council accounted for receipts (from the State Government) and expenditure of Rs.206.93 crore and Rs.192.68 crore respectively against entrusted functions.

Scrutiny of grant sanctioning orders, ledgers and vouchers of the Council revealed that during 2003-04, the Council actually received Rs.205.89 crore¹ for discharging entrusted functions, against which the Council spent Rs.190.85 crore².

Thus, there was overstatement of receipts and expenditure by Rs.1.04 crore³ and Rs.1.83 crore⁴ respectively.

2.3.2 Irregular retention and diversion of Plan funds

According to the terms of the Memorandum of Understanding (MoU) dated 31 December 1996 between the Government of Assam and the Council, any Plan fund left unutilised at the close of the financial year is to be refunded to the treasury by 15 March every year under intimation to the State Finance Department and no part of the unutilised Plan funds should be carried over to the next financial year. During the year 2003-04, the Council received Plan funds of Rs.109.51 crore against which, it had

¹ Plan: Rs.109.51 crore and non-Plan: Rs.96.38 crore = Rs.205.89 crore.

² Plan: Rs.109.59 crore and non-Plan: Rs.81.26 crore = Rs.190.85 crore.

³ Rs.206.93 crore – Rs.205.89 crore = Rs.1.04 crore.

⁴ Rs.192.68 crore – Rs.190.85 crore = Rs.1.83 crore.

incurred an expenditure of Rs.105.21 crore leaving unutilised balance of Rs.4.30 crore. The Council, in violation of the terms of MoU, did not refund the unutilised balance of Rs.4.30 crore to the State Government but instead, utilised the same towards expenditure pertaining to its own functions.

The irregularity persisted over the years despite having been pointed out in successive Audit Reports.

2.3.3 Diversion of funds

As per the MoU referred to in para 2.3.2, the Council is not empowered to re-appropriate funds from one Major Head of account to another in the case of entrusted functions and is required to restrict expenditure within the budget provision/fund released by the State Government.

Scrutiny of records revealed that the Council incurred an expenditure of Rs.24.57 lakh in excess of the funds released by the State Government by diversion of funds from other heads without obtaining approval of the Government under seven heads of account as shown in Table - 4 below:

Table-4

(Rupees in lakh)

Sl. No.	Heads of Account	Plan/Non-Plan	Fund released	Expenditure incurred	Excess Expenditure
1.	2202 Secondary Education	Plan	828.40	829.37	0.97
2.	2205 Library	Plan	8.05	8.26	0.21
3.	4702 Irrigation (M&M)	Plan	570.72	592.37	21.65
4.	2403-AHP Veterinary	Plan	277.77	277.86	0.09
5.	2515 ORDPA (Panchayat)	Plan	47.50	48.56	1.06
6.	2851 Industries	Plan	41.76	41.88	0.12
7.	2435 Agriculture (Marketing)	Non-Plan	33.87	34.34	0.47
Total			1808.07	1832.64	24.57

The irregularity persisted over the years despite having been pointed out in successive Audit Reports. Reasons for the excess expenditure and diversion of funds had not been stated by the Council (March 2007).

2.4 Personal Ledger Account

The Council maintained a Personal Ledger Account (PLA) with the Diphu Treasury, into which all receipts on account of regular functions and entrusted functions are credited and from which all expenditure on both the functions is met. As per the annual accounts for the year 2003-04, the PLA of the Council depicted a closing balance of *minus* Rs.52.31 crore as against Rs.10.18 crore reflected in the accounts of the treasury. Besides,

there were also discrepancies between the closing balance of the cash book and that shown in the annual accounts as shown in Table - 5 below:

Table-5

Opening balance(OB) & closing balance(CB)	As per treasury records	As per PLA Cash Book	(Rupees in crore)
			As per annual accounts 2003-04
OB as on 01/04/03	5.22	(-) 5.22*	(-) 53.52
CB as on 31/03/04	10.18	(-)10.04	(-) 52.31

The above discrepancies, persisting since 1985-86, had not been reconciled by the Council with the figures reflected in the accounts, cash book and treasury records despite this having been pointed out in successive Audit Reports.

Reasons for non-reconciliation of discrepancies with the treasury records and the other two sets of records were not intimated (March 2007).

* Closing balance of (-) Rs.10.51 crore as on 31/03/03 was wrongly shown as opening balance of (-) Rs.5.22 crore on 01/04/03 without any reconciliation with the treasury record.

Section – III

3.1 Loss of revenue

As per Silviculture ⁵ norms, the average life span of bamboos is eight years, and therefore bamboos are to be extracted in the fifth year of raising. If extraction of bamboos is not done in the fifth year, the bamboos will dry up and result in loss of forest revenue.

In November 1990, the Council had entered into an agreement with M/s Hindustan Paper Corporation Ltd. (HPC) for 20 years. As per the terms and conditions of the agreement, a maximum of two lakh MTAD (metric tonne air dried) bamboos were to be allotted to the firm for extraction in a year. If HPC failed to extract the allotted quantity, the Council had the liberty to dispose of such un-extracted bamboos.

Scrutiny of records of the Council revealed loss of revenue in this regard, as detailed below:

During 2003-04 the Council allotted 1.50 lakh MT⁶ bamboos to be extracted by the firm on payment of royalty at the rate of Rs.137 per 100 bamboos (5.30 cum). Against the allotted quantity, the firm extracted only 1,42,088.46 MT. The firm was therefore liable to pay Rs.194.66 lakh as royalty to the Council for the quantity it extracted. It however, paid only Rs.97.36 lakh between September 2003 and September 2004 leaving a balance of Rs.97.30 lakh unpaid. The Council had not pursued the matter

⁵ Silviculture means the growing and cultivation of trees.

⁶ By application of conversion method : 100 full length bamboo (15 meter long) = 5.3 cum = 1 MTAD = 1 MT

with HPC thereafter for recovery of dues. The Council had also lost Rs.10.84 lakh on account of short operation/harvesting 7,911.68 MT of bamboos by HPC.

Thus, due to non-extraction of balance quantity of bamboos by the firm and short realisation of royalty, the Council sustained total loss of forest revenue Rs.108.14 lakh. The Council also did not take any action to sell the un-extracted bamboos.

The Council did not furnish any reply (March 2007).

3.2 Revenue expenditure

3.2.1 Extra expenditure on deployment of temporary teachers against leave vacancies

As per the prescribed norm, the primary schools in the Council areas were required to maintain teacher-pupil ratio at 1:40.

Scrutiny of records of the Education department of the Council revealed that during the academic session of 2003-04, the Council deployed 2,242 teachers in 1,032 Primary Schools under eight out of 11 blocks against the requirement of 1,873 teachers as per the norms. This resulted in deployment of 369 teachers in excess of norms as shown in Table - 6 below:

Table-6

Sl. No.	Name of the Block	No. of Schools	Enrolment of Students	Teachers in position	Number of teachers required as per norm	Excess teachers deployed
1.	Lumbajong	148	13001	361	325	36
2.	Bokajan	164	12708	393	318	75
3.	Nilip	90	7224	182	181	1
4.	Rongmongve	82	4691	125	117	8
5.	Howraghat	173	12992	454	325	129
6.	Samelangso	121	8003	277	200	77
7.	Langsomepi	115	8201	226	205	21
8	Chinthong	139	8099	224	202	22
Total		1032	74919	2242	1873	369

Also, while the Council entertained 369 excess teachers in 1032 schools during 2003-04, it appointed temporary teachers ranging from 212 to 403 teachers per month against leave vacancies in schools located in the Council area during the corresponding period.

Had the Council utilised the services of 369 excess teachers against leave vacancies, it would have avoided extra expenditure of Rs.2.04 crore (*Appendix-I*) incurred during 2003-04 alone on pay and allowances of the temporary teachers appointed against leave vacancies.

The Council had not furnished any reply (March 2007).

3.3 Other points

3.3.1 Unauthorised deposit of State revenue into Council fund

Revenue earned from entrusted activities was to be deposited into State Government Account. Contrary to this, revenue of Rs.36.02 lakh earned by the Council from entrusted activities (being sale proceeds and other revenue receipts etc.) during 2003-04 was unauthorisedly deposited into the Council's fund and treated as Part-II: Deposit Fund of the Council.

Reasons for treating State revenue as Council receipts was neither on record nor stated (March 2007).

3.3.2 Irregular utilisation of departmental receipts towards departmental expenditure

According to Rule 18 of the Karbi Anglong District Fund Rules, 1952 all moneys received by the Council shall be remitted into the treasury promptly and shall on no account be appropriated towards the Council's expenditure. Rule 17 of the Fund Rules *ibid* further provides that all receipts due to the Council collected by any employee of the Council authorised to collect such receipts, should be deposited with the cashier, who shall enter them in the Council's cashbook.

Test-check of records of the Transport Department of the Council revealed that during the year 2003-04, the Council collected revenue of Rs.13.19 lakh as sale proceeds of passenger tickets under Road Transport Services. Out of this, the Council spent Rs.6 lakh towards departmental expenditure

on repair and maintenance of vehicles during the year 2003-04, without obtaining approval from the competent authority.

The Council did not furnish any reply to the above observation (March 2007).

3.3.3 Irregular payment out of revenue receipts

Test check of records of Divisional Forest Officer (DFO) East Division of KAAC, Diphu revealed that the Cement Corporation of India (CCI) Bokajan paid Rs.16.89 lakh in March 2004 to the Division being royalty on limestone, against which DFO deposited (March 2004) Rs.8.81 lakh to the Council fund. The balance of Rs.8.08 lakh was paid by cheque dated 31 March 2004 to Assistant Conservator of Forest, (ACF) Central Range, without obtaining approval from the competent authority. The purpose for which the amount was paid to ACF was neither on record nor stated.

Thus, payment of Rs.8.08 lakh out of revenue receipts to ACF was irregular and in violation of Rule 18 of Karbi Anglong District Fund Rules, 1952.

3.3.4 Non-submission of utilisation certificate

During 2003-04, the Council received Plan and non-Plan grants-in-aid of Rs.35.37 crore from the State Government for management of Primary Education of the Council. Against this, the Council spent Rs.34.86 crore towards management of Primary Education of the Council. The balance amount of Rs.0.51 crore was diverted to meet the expenditure of own

functions of the Council without approval from the State Government. The Council had also not furnished utilisation certificate for the entire amount of grants-in-aid of Rs.35.37 crore to the State Government, as of March 2007.

Education Department of the Council stated that the utilisation certificate was not submitted due to non-release of balance fund by the Council.



(Sword Vashum)
Principal Accountant General

GUWAHATI
THE

12 MAR 2008

Countersigned



(Vinod Rai)
Comptroller and Auditor General of India

NEW DELHI
THE

24 MAR 2008

APPENDIX-I

(Ref. Paragraph 3.2.1)

Pay and allowances to temporary teachers appointed on leave vacancy

Month	Numbers of temporary teachers appointed during the month	Pay and allowances allowed during the month (In Rupees)
April 2003	403	21,45,694
May 2003	391	20,82,503
June 2003	381	20,29,191
July 2003	357	19,04,426
August 2003	334	17,81,484
September 2003	339	18,08,129
October 2003	311	16,56,549
November 2003	308	16,40,562
December 2003	299	15,92,601
January 2004	275	14,64,625
February 2004	212	11,27,301
March 2004	218	11,59,275
Total	3828	2,03,92,340