

Discontinued
28 OCT 2014

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

For the year ended 31 March 2009

**Khasi Hills Autonomous District
Council
Shillong, 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 the points arising from the audit of the financial transactions of the Khasi Hills Autonomous District Council, Shillong, 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 2008-09.

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 the audit of transactions relating to the year 2008-09.

OVERVIEW



OVERVIEW

The significant audit findings are given below:

- The District Council executed the construction work of 'Byrnihat Market Complex' in deviation from the sanctioned estimates.

(Paragraph 3.1)

- Utilisation certificates for ₹ 7.30 lakh paid to the members of the District Council for youth affairs and arts and culture had not been furnished.

(Paragraph 3.2)

- Non-deduction of value added tax resulted in loss of revenue of ₹ 30.46 lakh.

(Paragraph 3.3)

SECTION I

1.1 Introduction

The United Khasi and Jaintia Hills 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 to the Constitution of India (Schedule) 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 reserve forests, use of any canal or water courses for agriculture, regulation of the practice of '*Jhum*'¹ 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

¹ A form of shifting agriculture practice that adversely effects the soil fertility.

empowers the Councils to establish, construct or manage primary schools, dispensaries, markets, cattle pounds, ferries, fisheries, 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 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 taxes for the maintenance of schools, dispensaries or roads.

1.2 Rules for the management of District Fund

The Sixth Schedule provides for the constitution of a District Fund for each autonomous district to which all moneys received by the Council in the course of administration of the district is to be credited 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 payment of money into the said Fund, withdrawal of moneys therefrom, custody of moneys therein and any other matter connected with or ancillary to these matters. The United Khasi and Jaintia Hills District Council Fund Rules, 1952 (which had been framed by the erstwhile United Khasi and Jaintia Hills District Council for management of the District Fund) are being followed by the Council.

1.3 Maintenance of Accounts

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

The accounts of the Council for the year 2008-09 were prepared in the prescribed format. Results of the test check of accounts are given in the succeeding paragraphs.

SECTION II

2.1 Receipts and Expenditure

As per the Annual Accounts, receipts and expenditure of the Council for the year 2008-09 and the resultant revenue surplus were as under:

Table 2.1

(₹ in lakh)

Receipts	2008-09	Disbursements	2008-09
Part – I DISTRICT FUND			
1. Revenue Receipts		1. Revenue Expenditure	
(i) Taxes on professions, trades and employments	376.88	(i) District Council & Executive Members	140.35
(ii) Land revenue	6.09	(ii) Administration of Justice	86.85
(iii) Taxes on vehicles	216.43	(iii) Land revenue	26.31
(iv) Other Administrative Services	12.13	(iv) Secretariat General Services	631.29
(v) Other General Economic Services	33.74	(v) Public works	115.21
(vi) Forests	106.53	(vi) Pension and other retirement benefits	103.53
(vii) Mines & Minerals	381.24	(vii) Education	18.35
(viii) Stationery and Printing	1.86	(viii) Social Security & Welfare	226.84
(ix) Public works	1.17	(ix) Other General Economic Services	156.74
(x) Grants-in-aid from State Government	225.15	(x) Forests	209.64
		(xi) Roads and Bridges	197.10
		(xii) Public Health & Sanitation	120.92
		(xiii) Fisheries	0.00
		(xiv) Relief on account of natural calamities	0.45
(xv) Arts & Culture	12.34		
Total Revenue Receipts	1361.22	Total Revenue expenditure	2045.92

Revenue Deficit	684.70	Revenue surplus	---
2. Capital	NIL	2. Capital	NIL
3. Debt	NIL	3. Debt	NIL
4. Recoveries of loans and advances	18.16	4. Disbursement of loans and advances	26.29
Total of Part-I	1379.38	Total of Part-I	2072.21
PART – II DEPOSIT FUND			
A. Deposits not bearing interest – (a) Security Deposit	13.83	A. Deposits not bearing interest- (a) Security Deposit	2.09
B. Civil Advances - Departmental Advances	7.00	B. Civil Advances – Departmental Advances	7.00
C. Deposit bearing interest – (a) Term Deposit	3.98	C. Deposit bearing interest – (a) Term Deposit	
Total of Part-II Deposit Fund	24.81	Total of Part-II Deposit Fund	9.09
Total Receipts (Part I+II)	1404.19	Total Disbursements (Part I+II)	2081.30
Opening Balance	1485.00	Closing Balance ¹	807.89
Grand Total	2889.19	Grand Total	2889.19

Source: Annual Accounts of the Council.

2.2 Comments on Accounts

2.2.1 As per the Annual Accounts for the year 2008-09, the capital expenditure on capital works was shown as 'NIL'. Scrutiny of records, however, revealed that during 2008-09, the Council incurred expenditure of ₹ 6.35 crore on construction of village roads, markets, market stalls, public latrines, drains, dumping grounds, playgrounds, drinking wells, etc. which are capital in nature. Consequently, capital

¹ Cash: ₹ 1.20 lakh; Personal Ledger Account: ₹ 185.63 lakh; Bank: ₹ 494.60 lakh; Term Deposit: ₹ 126.46 lakh

expenditure of ₹ 6.35 crore was not reflected in the Annual Accounts of the Council as such.

The Secretary, Executive Committee (SEC) of the Council stated (January 2013) that the misclassification had been noted and all expenditure of capital nature would be classified and booked under 'capital outlay'.

2.2.2 Statement 6 of the Annual Accounts for the year 2008-09 showed expenditure of ₹ 12.34 lakh under the head of accounts 'Arts and Culture'. It was, however, noticed from the compilation sheet that the expenditure under this head during 2008-09 was ₹ 6.70 lakh. Out of the balance amount of ₹ 5.64 lakh, ₹ 5.60 lakh was incurred on youth affairs and the details of expenditure of ₹ 0.04 lakh were neither reflected in the compilation sheet nor furnished by the Council, though called for in March 2012. Besides, expenditure of ₹ 5.64 lakh incurred on youth affairs was accounted for under 'Arts and Culture', though as per the prescribed Heads of Accounts for the District Councils, there is a Minor Head of Accounts 'Sports and Youth Welfare' under the Major Head 'Education'. Consequently, the expenditure on 'Arts and Culture' was overstated in the Annual Accounts of the Council for the year 2008-09 by ₹ 5.64 lakh and the expenditure of ₹ 5.60 lakh on Youth Affairs was not accounted for in the Annual Accounts of the Council for the year 2008-09 as such.

The SEC stated (January 2013) that strict adherence on the classification of expenditure under various heads were being followed. The reply is not acceptable as the amounts were not booked under the head it was incurred as brought out in audit observation.

2.2.3 Under the award of the Twelfth Finance Commission, Government of Meghalaya sanctioned (March and April 2009) grants-in-aid of ₹ 4.50 crore to the Council for implementation of schemes proposed by the Council during 2007-08 for upgrading standard of administration of the Council. The amount was credited to the Council's Fund in May 2009. Though the amount was received by the Council during 2009-10, the same was shown as actuals of 2008-09 and accounted for in the Annual Accounts for the year 2008-09 under 'Other grants', resulting in overstatement of receipts of the Council by ₹ 4.50 crore in the Annual Accounts for the year 2008-09.

2.3 Shortfall in collection of revenue

Budget of the Council for the year 2008-09 provided for collection of ₹ 7.30 crore under the head 'Mines and Minerals'. But as per the Annual Accounts for the year 2008-09, ₹ 3.81 crore was shown as receipts under 'Mines and Minerals' resulting in a shortfall of ₹ 3.49 crore. Wide

variations between the budget provisions and actual collection of revenue indicated that the budgeting process lacked rigour.

The SEC of the Council stated (January 2013) that royalty on minerals are assessed and collected by the State Government and the Council receives its share each year.

2.4 Non-maintenance of records

The Council did not maintain any asset register to record the details of various assets created by it. Further, there was no system in place to physically verify the Council's assets by responsible officers to ascertain the condition and utility of its different assets. In the absence of such mechanism, the net value along with existence of the Council's assets could not be ascertained. Non-maintenance of any record about the available assets of the Council was also fraught with the risk of theft or loss of these assets.

2.5 Personal Ledger Account

According to Fund Rules, all moneys received on behalf of the Council and all the expenditure incurred in relation to the affairs of the Council are required to be exhibited in the Personal Ledger Account (PLA) maintained with the Shillong Treasury. It was noticed that as on 31 March 2009, the balances in respect of the Council held in the PLA as per

record of the Treasury was ₹ 198.02 lakh. But as per Annual Accounts of the Council for the year, the closing balance under PLAs was shown as ₹ 185.63 lakh. The discrepancies of ₹ 12.39 lakh had not been reconciled (November 2012).

The SEC of the Council stated (January 2013) that the reconciliation of PLA was being carried out.

SECTION III

3.1 Execution of work in deviation of codal and estimated provision

Government of Meghalaya (GOM) released (September 2004) grants-in-aid of ₹ 4.96 crore to the Council for implementation of schemes awarded by the Eleventh Finance Commission. Of this, ₹ 2.02 crore was sanctioned for construction of Byrnihat Market Complex. The estimate for the work with an estimated cost of ₹ 1.75 crore was prepared by a private firm and tenders were invited in March 2005 for allotment of work. The work was divided into two groups, i.e., Group I and Group II. Group II was further sub-divided into three Blocks (Block 'A', 'B' and 'C'), which also included sanitation and water supply. The works relating to both the Groups were awarded to seven contractors during April 2005, May 2006, September 2007, October 2007 and October 2008 at a total tender value of ₹ 2.20 crore with the stipulation to complete the work within 12 months. Expenditure of ₹ 1.46 crore was incurred by the Council on execution of works through these contractors till July 2011. In addition, the Council departmentally executed a portion of work of Block 'A' at an expenditure of ₹ 4.58 lakh due to discontinuation of the work by two contractors. The date of completion of the work for the market complex was not recorded in the Measurement Book (MB). However, the last measurement, as recorded in the MB, was taken on 05 February

2009. The following irregularities were noticed on execution of works:

➤ ***Issue of work order without call of tenders***

An additional item of work, viz., 'Corrugated galvanised iron sheet for roof covering including construction of cement concrete footpath inside the market complex' of Byrnihat Market Complex, not covered under the estimate of this complex, was awarded in October 2009 to a contractor (Shri S. Sawkmie) at an estimated cost of ₹ 32.31 lakh without inviting any tender. The work was completed by the contractor at a cost ₹ 35.27 lakh paid in March 2010. Reasons for allotment of work without assessing the competitive rate by inviting tenders, though called for in April 2012, had not been furnished by the Council.

➤ ***Non-production of records***

The following records relating to construction of the market complex, though called for from the Civil Works Department (Engineering Wing) of the Council in April 2012 were not furnished to Audit.

(i) Survey report, technical sanction, administrative approval and expenditure sanction in connection with the work.

(ii) Detail of works executed, bills, measurement books relating to the construction of Block-A of the market complex that was executed departmentally.

(iii) Measurement Books, Running Bills, administrative approval and expenditure sanction for execution of works relating to roof covering and construction of cement concrete footpath.

In absence of relevant records, the position of actual execution of the work could not be ascertained in audit.

➤ ***Huge variation in execution of works as compared with the Estimates***

There were huge variations (25 to 753 *per cent*) between the estimated quantities of the works and the quantities actually executed by the contractors. A few significant instances of variations exceeding 50 *per cent* of the estimated provisions are given in **Appendix I**. While execution of course random rubble stone masonry in foundation and plinth' in respect of both Blocks 'B' and 'C' exceeded the estimated quantity by 158 *per cent* and 170 *per cent* respectively, items like providing cement plaster, first class brick in cement mortar, cement concrete floor for the work 'Platform and Street Furniture' exceeded the estimated provisions by 585 *per cent* to 753 *per cent*. In case of providing and fixing rolling shutters and painting work under Block 'C', the actual execution cost fell short of the estimated provisions by 49 and 55 *per cent* respectively. Similarly, all items on construction of approach road fell short of the estimated provisions by 45 to 69 *per cent*. This was indicative of the fact that either the estimate was unrealistic or as the work was completed within sanctioned cost; compromise

in quality of work done in respect of items of works (wherein the actual cost was less than the estimated cost) could not be ruled out.

The matter was reported to the Council in December 2012; reply had not been received (April 2013).

3.2 Utilisation Certificates of funds not received from Members of District Council

Grants-in-aid amounting to ₹ 5.60 lakh under Youth Affairs and ₹ 2.80 lakh under Arts and Culture were sanctioned by the Council during 2008-09 to 28 members of the District Council (MDC). Each MDC was paid ₹ 20,000 for youth affairs and ₹ 10,000 for arts and culture for disbursement to the beneficiaries. The MDCs were to submit utilisation certificates and proof of disbursement of grants. It was, however, noticed that utilisation certificates in respect of grants paid for youth affairs were submitted by only four out of 28 MDCs and those for arts and culture were submitted by three MDCs. In the absence of utilisation certificates, utilisation of grants of ₹ 7.30 lakh paid to 24 MDCs for youth affairs (₹ 4.80 lakh) and 25 MDCs for arts and culture (₹ 2.50 lakh) could not be vouched in audit.

The matter was reported to the Council in December 2012; reply had not been received (April 2013).

3.3 Loss of revenue due to non-deduction of Value Added Tax

Rule 39 of the Meghalaya Value Added Tax Rule (VAT), 2005 provides *inter alia* that the amount of tax payable shall be deducted from the bill in respect of works contracts. As per Section 5(1) and 5(2)(c), read with Schedules IV and IV A, of the Meghalaya VAT Act, 2003 (amended in 2005), the rate of VAT in respect of works contract shall be 12.5 *per cent* after allowing deduction of 25 *per cent* from the work value.

Scrutiny of records of the KHADC relating to the deduction of VAT, revealed that the Council did not deduct VAT amounting to ₹ 13.45 lakh from 155 different works contracts during the year 2008-09. Besides, VAT of ₹ 17.01 lakh from the contractors' bills for ₹ 181.40 lakh paid to the contractors for construction work of Byrnihat Market Complex (including additional item) was also not deducted.

The matter was reported to the Council in December 2012; reply had not been received (April 2013).

3.4 Management of transit passes

Rule 55(iii) of the United Khasi-Jaintia Hills Autonomous District (Management and Control of Forests) Rules, 1960 provides *inter alia* that no forest produce shall be removed unless covered by a transit pass in the prescribed form issued by a Forest Officer authorised by the Chief Forest Officer of

the Council. As per the prescribed form of the transit pass, number and date of permit of certificates of origin on which the pass is granted, kind of forest produce, rate and amount collected are to be clearly mentioned.

Scrutiny of transit passes issued during 2008-09 revealed the following irregularities:

- There were no entries of the rates and amount of forest royalty collected. As such, the money collected through each transit pass could not be ascertained in audit. Absence of such vital information was thus fraught with the risk of misappropriation of revenues of the Council.
- In some transit passes, permit number and date, kind of forest produce and signature of the issuing officer were not recorded.
- There was no record to monitor the returns of used transit pass books by the Forest Department of the Council to prevent their misuse.

The SEC of the Council stated (January 2013) that compliance to the Audit objections were being strictly observed.

3.5 Internal Control Mechanism

Internal control system in an organisation ensures that proper checks and procedures are in place for efficient and effective discharge of its mandate, reliability of its financial reporting

and compliance with applicable laws and regulations. Inadequate internal control mechanism resulted in improper maintenance of cash book as discussed below:

- Rule 16 (iii) of the Fund Rules provides that the cash book shall be closed daily supported by a certificate of verification, duly authenticated by the Secretary in token of acceptance of its correctness. Further, Rule 16 (iv) of the Fund Rules provides for verification of cash balance in the cash book at the end of each month and recording a certificate to that effect in the cash book. It was observed that these requirements were not adhered to during 2008-09.

Absence of verification of cash balance was not only highly irregular but also fraught with the risk of misappropriation and losses.

The SEC of the Council stated (January 2013) that physical verification of cash was conducted at regular intervals and necessary certificates were endorsed in the cash book. The reply is not acceptable because on further verification (May 2013) of cash books it was noticed that except a signature of the SEC, there was no certificate of cash verification by any authority in the cash book.

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 higher authorities through the Inspection Reports (IRs).

Three IRs relating to the Council issued between November 2001 and March 2007 containing 12 paragraphs were yet to be settled (April 2013).



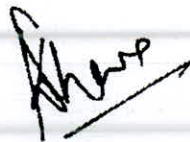
Shillong

The 13 SEP 2013

(A.W.K. Langstieh)

Principal Accountant General (Audit)
Meghalaya

Countersigned



New Delhi

The 24 SEP 2013

(Shashi Kant Sharma)

Comptroller and Auditor General of India



APPENDIX

APPENDIX - I
Comparative position of estimated quantity and quantity executed
(Reference: Paragraph 3.1; Page 12)

(₹ in lakh)

Name of Work	Estimated cost/ Expenditure	Month/ and year of issue of work order	Brief Description of works	Unit	Quantity as per estimate	Quantity as per MB	Variation Excess(+) Less(-)	Percentage of variation
Building Block 'B'	25.14/ 25.68	28 April 2005	10/3.5 Providing coursed random rubble stone masonry in foundation and plinth	Cum	57.240	147.42	(+) 90.18	158
			13/4.5 Providing 100mm thick soling with approved quality of stones	Sqm	413.750	60.80	(-) 352.95	85
			17/5.8 Providing and fixing cement bonded particle board (flame retardant) on ceiling	Sqm	247.500	121.50	(-) 126.00	51
			27/7.2 Providing undressed wood work in trusses, purlins, rafters, post plates, wall plates and the like	Cum	3.780	1.41	(-) 2.37	63
			3/1.7 Sand filling in plinth in layers	Cum	81.000	0.00	(-) 0.00	100
			3/2.6 Providing and laying cement concrete	Cum	1.420	0.00	0.00	100
			4/2.8 Extra labour for providing and laying cement concrete for RCC works	Cum	1.420	0.00	0.00	100
			5/2.9 (a) Providing shuttering including centering for flat surface	Sqm	14.060	0.00	0.00	100
			8/6.2 (a) Providing tor steel reinforcement in RCC work	Qntl	1.000	0.00	0.00	100

Name of Work	Estimated cost/ Expenditure	Month/ and year of issue of work order	Brief Description of works	Unit	Quantity as per estimate	Quantity as per MB	Variation Excess(+) Less(-)	Percentage of variation
Building Block 'C'	21.78/ 23.26	28 April 2005	1/1.1 Earthwork in excavation in foundation trenches, including dressing of sides and ramming of the bottom, etc.	Cum	326.908	670.00	(+) 343.092	105
			6/2.4 Providing and laying cement concrete in proportion 1:2:4	Cum	23.414	53.33	(+) 29.916	128
			10/3.5 Providing coursed random rubble stone masonry in foundation and plinth	Cum	46.900	126.73	(+) 79.83	170
			13/4.5 Providing 100mm thick soling with approved quality of stones	Sqm	135.635	427.10	(+) 291.465	215
			29/10.10 Painting walls at the ground floor level	Sqm	105.315	210.87	(+) 105.555	100
			3/1.7 Sand filling in plinth in layers	Cum	54.230	0.00	(-) 54.230	100
			16/4.11 (a) Providing 20mm thick cement plaster skirting with cement mortar	Sqm	30.432	0.00	(-) 30.432	100
			17/5.8 Providing and fixing cement bonded particle board	Sqm	150.660	0.00	(-) 150.660	100
			31/10.14 Roof painting with red/green paint	Sqm	194.400	0.00	(-) 194.400	100

Name of Work	Estimated cost/ Expenditure	Month/ and year of issue of work order	Brief Description of works	Unit	Quantity as per estimate	Quantity as per MB	Variation Excess(+) Less(-)	Percentage of variation
Fencing	29.35/ 22.69	5 th October 2007	1/1.1 Earthwork in excavation in foundation trenches, etc.	Cum	186.300	389.22	(+) 202.92	109
			8/6.2 (a) Providing tor steel reinforcement in RCC work	Qntl	14.000	32.98	(+) 18.98	136
			9/6.10 Providing MS ornamental grills of approved designed	Sqm	1656.000	584.25	(-) 1071.75	65
			10/10.12 Painting with best quality synthetic enamel	Sqm	1656.000	576.30	(-) 1079.70	65
			11/4.1 Providing 12mm thick cement plaster	Sqm	331.200	2032.69	(+) 1701.49	514
Approach Road	32.54/ 13.32	5 th October 2007	6/72 Consolidation of hard broken stone metals	Cum	1100.000	510.52	(-) 589.48	54
			7/79 Providing 20mm thick premix carpet (open graded)	Sqm	5500.000	1701.70	(-) 3798.30	69
			9/40 Extra for carriage of earth and stone aggregates, stone chips, building stones, thup stones etc beyond the initial lead of 200m including loading and unloading.	Cum	3137.750	1298.36	(-) 1839.39	59
Site Protection	6.71/ 16.54	5 th October 2007	1/100 Providing and launching boulder sausage	Cum	1431.380	3526.60	(+) 2095.22	146
			2/101 Extra for carriage of stone by boat beyond the initial lead of 200 m including loading and unloading	Cum	1431.380	3526.60	(+) 2095.22	146

Name of Work	Estimated cost/ Expenditure	Month/ and year of issue of work order	Brief Description of works	Unit	Quantity as per estimate	Quantity as per MB	Variation Excess(+) Less(-)	Percentage of variation
Approach Road	32.54/ 13.32	5 th October 2007	6/72 Consolidation of hard broken stone metals	Cum	715.00	0.00	(-) 715.00	100
Platform and Street Furniture	2.14/ 1.21	5 th October 2007	6/4.1 Providing 12mm thick cement plaster including cleaning the surface and curing complete as directed	Sqm	14.060	111.00	(+) 96.94	689
			10/3.9 Providing 1 st class brick in required thickness in cement mortar	Sqm	8.100	55.50	(+) 47.40	585
			11/4.7 Providing cement concrete floor 65mm thick	Sqm	14.063	96.03	(+) 81.967	583
			12/4.10 Providing cement concrete floor 65mm thick in proportion 1:4:8	Sqm	14.063	120.00	(+) 105.937	753
			3/2.6 Providing and laying cement concrete in proportion 1:1 ^{1/2} :3 corresponding to 200m	Cum	1.420	0.00	0.00	100
			4/2.8 Extra labour for providing and laying cement concrete for RCC works	Cum	1.420	0.00	0.00	100
			5/2.9 (a) Providing shuttering including centering for flat surface	Sqm	14.060	0.00	0.00	100
			8/6.2 (a) Providing tor steel reinforcement in RCC work	Qntl	1.000	0.00	0.00	100

