

Presented to the Legislature

28 NOV 2017

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

For the year ended 31 March 2012

**Garo Hills Autonomous District Council
Tura, 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 to the points arising from the audit of the financial transactions of the Garo Hills Autonomous District Council, Tura, 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 2011-12.*

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 2011-12.*

OVERVIEW

OVERVIEW

The Report contains three sections. Section I 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 sections (II & III) deal with the Council's financial position and irregularities noticed in the audit of transactions relating to the year 2011-12.

The significant audit findings are given below:

- The Council's revenue of ₹ 38.59 lakh collected through 128 Receipt Books from 9 *mouzas* by officials of the Council during 2011-12 was deposited belatedly with the cashier after delays ranging between 30 days and 674 days.
- Trading by Non-Tribal (TNT) Tax amounting to ₹ 14.70 lakh collected by seven Tax collectors of the Council through 20 Receipt Books during 2011-12 was deposited belatedly with the Cashier after delays ranging between 28 days and 812 days.

(Paragraph 3.1)

- The Council suffered loss of revenue of ₹ 40.07 lakh by granting remission irregularly to 69 lessees of haats *during* 2011-12.

(Paragraph 3.2)

- Tax amounting to ₹ 11.98 lakh for the assessment years between 2000-2001 and 2011-12 to be collected from the persons in the employment of any Government, local authority, company, firm or other association under the Garo Hills District (Profession, Trades, Callings and Employments - Taxation) Regulations, 1956 was not collected by the Principal Officer.

(Paragraph 3.3)

- VAT to the tune of ₹ 51.90 lakh while executing 13th Finance Commission schemes were not deducted from the bills of the contractors. This resulted in violation of the codal provision besides extension of undue favour to the contractors.

(Paragraph 3.4)

- Non maintenance of Assets Register is fraught with the risk of the Council losing information about all its assets besides carrying the risk of alleged creation of same assets though execution of fictitious works.

(Paragraph 3.6)

SECTION I

1.1 Introduction

The Garo 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 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 forests other than reserved forests, 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 waterways in the respective Autonomous Districts. The Councils also have powers within the Autonomous Districts to assess, levy and collect 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 Schedule.

1.2 Rules for the management of the District Fund

The Sixth Schedule provides for 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 the amended provisions of Paragraph 7(2) of the Schedule (made with effect from 2 April 1970), the Governor may make rules for the management of the District Fund and for the procedure to be followed in respect of the payment of money into the said Fund, the withdrawal of moneys therefrom, the custody of moneys therein and any other matter connected with or ancillary to these matters. The affairs of the District Fund are being regulated in accordance with the Garo Hills District Fund Rules, 1952.

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 accounts of the Council for the year 2011-12 have been prepared in the prescribed format and received only in June 2016.

Results of the test check of the accounts are given in the succeeding paragraphs.

SECTION II

2.1 Receipts and Expenditure

As per the Annual Accounts, the summarised position of the receipts and expenditure of the Council for the years 2010-11 and 2011-12 and the resultant revenue deficit/surplus were as under:

Table 2.1: Summarised position of Accounts for the years 2010-11 and 2011-12.

PART -I DISTRICT FUND¹

(₹ in lakh)

Receipts			Disbursement		
2010-11	1. Revenue Receipts	2011-12	2010-11	Disbursement	2011-12
205.19	(i) Taxes on income and expenditure	307.85	96.16	(i) District Council	140.77
256.15	(ii) Land revenue	459.99	19.72	(ii) Executive member	40.66
0.00	(iii) Taxes on vehicles	105.88	15.40	(iii) Administration of Justice	32.89
14.78	(iv) Interest receipts	23.69	376.30	(iv) Interest payment	6.12
			0.00	(v) Land Revenue	616.83
0.06	(v) Public works	0.52	574.18	(vi) Secretariat General Services	1012.16
1.96	(vi) Administration of Justice	7.05	46.14	(vii) Stationery and Printing	77.52
2.79	(vii) Public Health Sanitation	14.89	127.29	(viii) Public works	1709.10
26.38	(viii) Other General Economic Services	59.40	33.43	(ix) Pension & Retirement benefit	152.82
43.23	(ix) Forest	101.29	0.00	(x) Art & Culture	1.00
1292.95	(x) Mines & Minerals	2550.41	9.95	(xi) Rural Development	204.13
1456.90	(xi) Grants-in-aid received from State Government + Special Grant-in-aid	1901.49	1.90	(xii) Relief on account of natural calamities	31.45
			106.20	(xiii) General economic services	182.89
			483.32	(xiv) Forest	717.67
60.00	(xii) Transfer from 2 nd to 1 st PLA	300.00	60.00	(xv) Transfer from 1 st PLA to 2 nd PLA and 2 nd to 1 st PLA	717.86
49.33	(xiii) Government Grant reimbursed from 2 nd PLA to 1 st PLA	75.57	49.34	(xvi) Government grants reimbursed	75.57
3409.72	Total Revenue Receipts	5908.03	1999.33	Total Revenue Expenditure	5719.44

¹ To which shall be credited all money received by the Council in the course of Administration of the District in accordance with the provisions of the Constitution.

Receipts			Disbursement		
2010-11	1. Revenue Receipts	2011-12	2010-11	Disbursement	2011-12
-	Revenue Deficit	-	1410.39	Revenue Surplus	188.59
	2. Capital Receipts	NIL	NIL	2. Capital Outlay ²	
				Public Works	91.57
				Total Capital Outlay	91.57
	3. Loans and Advances			3. Loans and Advances	
23.97	(i) Recovery of loans and advances	33.81	20.00	Repayment of loan received from Cotton growers	0.00
20.00	(ii) Other sources	0.00	40.65	Disbursement of loans and advances	82.90
3453.69	Total of Part-I District Fund	5941.84	2059.98	Total of Part -I District Fund	5893.91
PART-II –DEPOSIT FUND³					
0.00	Deposit not bearing interest	0.00	0.00	Deposit not bearing interest (a) Security Deposit	1.26
0.00	Total of Part –II Deposit Fund	0.00	0.00	Total of Part –II Deposit Fund	1.26
3453.69	Total Receipt	5941.84	2059.98	Total Disbursement	5895.17
169.35	Opening Balance	1563.04	1563.06	Closing Balance ⁴	1609.71
3623.04	GRAND TOTAL	7504.88	3623.04	GRAND TOTAL	7504.88

Source: Annual Accounts of the Council

2.2 Comments on accounts

2.2.1 Substantial variation between revised estimates and actuals

Scrutiny of revised estimates(RE) for the year 2011-12 vis-à-vis actual receipt and expenditure revealed that there were wide variations between budget estimates (BE) as compared to receipts and expenditure (excluding loans and advances) as detailed below:

² The Council has wrongly booked the Capital Outlay of ₹ 91.57 lakh in Deposit Fund instead of District Fund in the Annual Account.

³ Where security deposits, departmental advances and terms deposits are usually kept.

⁴ Cash: ₹ 1.50 lakh + 1st PLA: ₹ 685.12 lakh + 2nd PLA: ₹ 923.09 lakh

Table 2.2 : Budget Estimates and Revised Estimates for the year 2011-12

(₹ in lakh)

Particulars	Budget Estimate (BE)	Revised Estimate (RE)	Actual	Excess (+)/ Shortfall (-)	Percentage of Excess (+)/ Shortfall (-) with reference to RE
Receipt	4716.11	4716.11	5908.03	(+) 1191.92	(+) 25.27
Expenditure	5395.24	6673.26	5719.44	(-) 953.82	(-) 14.29

Source: Budget estimates of Receipts and Expenditure and Statement 5 & 6 of Annual Accounts 2011-12

During 2011-12, actual receipt was more than the budget estimates and revised estimates by 25.27 per cent.

Expenditure of the Council during 2011-12 was less than the revised estimates by 14.29 per cent.

The details of some of the Heads under which the actual receipts were more than the revised estimated provision, but expenditure fell significantly short of revised estimated provision are as under:

Table 2.3

(₹ in lakh)

Sl. No.	Major Heads	Original BE 2011-12	Revised BE 2011-12	Actual as per Annual Accounts	Shortfall(-)/Excess(+) as compared to Revised Estimate (per cent to actual receipts/expenditure)
Receipts					
1	Land Revenue	423.76	423.76	459.99	(+) 36.23 (8.55)
2	Forest	30.00	30.00	101.29	(+) 71.29 (237.63)
3	Taxation	272.62	272.62	307.85	(+) 35.23 (12.92)
4	Mines & Minerals	1500.00	1500.00	2550.41	(+) 1050.41 (70.03)
Expenditure					
1	Land Revenue	710.68	798.43	616.83	(-) 181.60 (-22.74)
2	Forest	1400.84	1400.84	717.67	(-) 683.17 (-48.77)
3	Public Works	2508.98	2839.91	1709.10	(-) 1130.81 (-39.82)
4	Stationery and Printing	153.52	153.52	77.52	(-) 76.00 (-49.50)
5	District Council	196.43	206.93	140.77	(-) 66.16 (-31.97)
6	General Economic Services	219.11	219.11	182.89	(-) 36.22 (-16.53)

Huge variations between the estimated provision and the actual receipts as well as actual expenditure, particularly with reference to the revised estimated provision, which ranged between 8.55 *per cent* and 237.63 *per cent* under receipt heads and between (-) 16.53 *per cent* and (-) 49.50 *per cent* under expenditure heads, indicated that the budgeting process lacked rigor.

Further, revised estimate should be a genuine re-estimation of the requirements in the light of updated knowledge. Huge variations between the revised estimated provision and actual receipts and expenditure during 2011-12, indicated that the Council had prepared the revised estimates without taking into account the actual position.

2.2.2 Incorrect depiction of cash balances

The opening and closing balances of ₹ 1563.04 lakh and ₹ 1609.71 lakh shown under the head “G-Cash Remittances–Remittances into Treasury–Personal Ledger Account (PLA)” in Statement 7 of the Annual Accounts 2011-12 included cash balances of ₹ 9.41 in 1st PLA and ₹ 1.51 lakh in 2nd PLA available with the Council. Since PLA depicts the position of fund deposited with the Treasury, inclusion of cash balances under this account is not correct and should have been depicted as “G-Cash Remittances–Opening/Closing cash balances” in Statement 7 of the Annual Accounts.

On being pointed out the Secretary, Executive Committee of the Council (SEC) agreed (June 2017) that the cash balances were not depicted correctly.

2.3 Personal Ledger Account

The District Council has two Personal Ledger Accounts (PLA) with the Tura Treasury – one for the Council’s own revenue (1st PLA) and the other for grants-in-aid received from the State Government (2nd PLA).

Scrutiny of records in connection with the PLAs of the Council revealed that as on 31 March 2012, the closing balances in respect of the Council held in the 1st and 2nd PLAs as per Plus and Minus Memorandum of the Tura Treasury for the month of March 2012 were ₹ 1.30 lakh and ₹ 923.09 lakh respectively. But as per the Annual Accounts of the council for the year 2011-12, the closing balances under 1st and 2nd PLAs were shown as ₹ 685.12 lakh and ₹ 924.59 lakh respectively. The discrepancies of ₹ 683.82 lakh and ₹ 1.50 lakh in 1st PLA and 2nd PLA remained un-reconciled (December 2016).

On being pointed out the SEC stated (June 2017) that the discrepancies in the PLAs were under reconciliation with the treasury.

SECTION III

3.1 Temporary misappropriation of Council's revenue

Rule 17 of the Garo Hills District Fund Rules, 1952 stipulates that all receipts due to the Council and collected by any employee of the Council authorised to collect such receipts shall pass through the cashier, who shall enter them in the Cash Book. The cashier should furnish a receipt to the employee in a challan prepared by him.

Test check (December 2016) of records (receipt books, counterfoils of used receipt books and register of deposits) revealed the following irregularities:

- Between April 2011 and March 2012, eleven officials of the Council collected ₹ 38.59 lakh as land revenue from nine mouzas¹ through 128 receipt books. This was deposited with the cashier after delays ranging between 30 days and 674 days with consequential delay in remittance of the same to the PLA of the Council (**Appendix – 3.1**).

In its reply, the SEC stated (June 2017) that since the area under each mouza is vast it takes time for the Revenue collector to cover the area and is thereby unable to deposit the collection daily/monthly. The reply however, indicates that the Council has failed to evolve a mechanism for timely deposit of revenue collected.

- Trading by Non-Tribal (TNT) Tax amounting to ₹ 14.70 lakh was collected by seven Tax Collectors of the Council during 2011-12 through 20 receipts books. The amount collected was however, deposited to the cashier after delays ranging between

¹ A type of administrative district, corresponding to a specific land area within which there may be one or more settlements.

28 days and 812 days with consequential delay in remittance of the same to the PLA of the Council.

- Test check (December 2016) of records of the GHADC revealed that between April 2011 and March 2012, the Taxation Department had issued 62 receipt books to the Enforcement Inspectors (EIs)/Enforcement Sub Inspectors (ESIs)/Upper Division Assistants (UDAs) for collection of the TNT Tax. Out of these, an amount of ₹ 3.00 lakh collected by two EIs/ESIs with five receipt books was not deposited with the Cashier till the date of audit (December 2016).

Further, 16 receipt books issued to six EIs/ESIs were not produced to Audit. As such, the risk of temporary misappropriation of Council funds due to prolonged retention/non-deposit of the collected revenue could not be ruled out.

In its reply, the SEC stated (June 2017) that the 16 receipt books issued to six EIs/ESIs were not produced to Audit as it was found to be misplaced and would be produced during the next Audit inspection. The reply was however, silent regarding action taken to fix the responsibility and deposit of ₹ 3 lakh by the two EIs/ESIs .

Retention of revenues outside the PLA was not only in contravention of Rule 17 *ibid*, but also tantamount to temporary misappropriation of funds. Under the circumstances, responsibility need to be fixed against the delinquent official(s) for such lapses.

3.2 Loss of revenue

In November 2010, the Council invited bids for collection of toll tax from *haats*² for the year 2011-12. Based on the bids received, the Council settled (March 2011) the lease for collection of toll tax for the year 2011-12 from 80 *haats* with the lessees at their offered bid amount of ₹ 214.60 lakh. Out of total bid amount of ₹ 214.60 lakh, the GHADC however, realised only ₹ 159.45 lakh and granted remission of ₹ 40.07 lakh to 69 lessees (**Appendix - 3.2**) on the ground of loss incurred due to heavy rains, floods, road blockades, strikes, bandhs, etc. and to compensate the lessees for the high price bid by them for the *haats*. The remission was however, granted without conducting any enquiry/physical verification or assessment.

Furthermore, even after granting the remission, the lessees failed to pay even the reduced bid amount and ₹ 15.08 lakh was outstanding against 26 lessees till the period of audit (December 2016).

On being pointed out, the SEC stated (June 2017) that the value of *haats* are usually lower than its bid amount and that the natural calamities also adds to the downfall of the *haat* value. The reply is untenable as the value of the *haats* were settled based on the bid by the lessees themselves. Further the remission was also granted without conducting any enquiry/physical verification or assessment.

3.3 Tax and penalty not levied

As per Regulations 11 and 18 of the Garo Hills District (Profession, Trades, Callings and Employments (Taxation) Regulation, 1956, tax payable under this Regulation by any person in the employment of any Government, local authority, company, firm or other association of

² Bazar / Market

persons shall be deducted by the Principal Officer (PO) from any amount payable to such person and the amount so deducted shall be credited to the District Council Fund. Failure to do so makes the PO liable for payment of the sum due in addition to penalty not exceeding the amount of tax payable. Regulation 8(4) authorises the assessing officer to assess the tax payable as per his best judgment in case the assessee fails to file his return despite notices.

Test check of records of 30 assesseees revealed that upto the assessment year 2011-12, the POs had been defaulting in both submitting returns and in depositing tax due for periods ranging between 1 year and 12 years³. These POs had defaulted in payment of tax intermittently for the assessment years falling between 2000-2001 and 2009-10. Computed at the rate of tax paid by these defaulting assesseees during their last assessment, the POs had failed to collect tax amounting to ₹ 11.98 lakh and therefore, were liable for payment of the tax ₹ 11.98 lakh and penalty not exceeding ₹ 11.98 lakh upto the assessment year 2011-12 (**Appendix-3.3**). No action was initiated by the assessing officer for assessment of these defaulters as required under Regulation 8(4) *ibid*.

On being pointed out, the SEC stated (June 2017) that it has taken action such as requesting the Treasury Officers not to pass the bills of defaulting departments, publishing notification in the local newspapers for payment of professional tax, referring the cases to Lok Adalat, and requesting the Chief Secretary/District Council Affairs Department to take up the matter with the defaulting departments. The fact however, remains that the outstanding revenue has not yet been realised and the the assessing officer has not yet initiated action for assessment of the defaulters as required under Regulation 8(4) *ibid*.

³ 25 assesseees defaulted in submitting returns for periods ranging between 1 and 4 years and 5 assesseees defaulted in submitting returns for periods ranging between 5 and 12 years

3.4 Failure to deduct 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 contract. As per 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.

Audit observed that while executing the schemes awarded by the 13th Finance Commission, the Council did not deduct VAT amounting to ₹ 51.90 lakh from final payment of ₹ 622.80 lakh made to contractors for 249 works contract for the year 2011-12. Failure to deduct VAT amounting to ₹ 51.90 lakh from the bills of contractors resulted in violation of the codal provision besides extension of undue favour to the contractors.

On being pointed out the SEC stated (June 2017) that the Council has not adopted the Meghalaya Value Added Tax Rule (VAT), 2005. The reply was however, not tenable as deduction of VAT is mandatory under the provisions of Meghalaya VAT Act and Rules.

3.5 Internal Control

Internal Control Mechanism 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. Internal Audit Wing (IAW) is an important component of Internal Control Mechanism. Despite having its own IAW, the Council had not taken any steps to analyse or evaluate the efficiency of its internal control systems, which is evidenced from persistent irregularities like delay in depositing the Council's revenue, failure to deduct VAT, doubtful expenditure, etc.

3.6 Non-maintenance of records

Under the Award of the Thirteen Finance Commission for the year 2011-12, the Civil Works Department of the Council was to construct assets like Cement Concrete (CC) footpath, Reinforced Cement Concrete (RCC) footbridge, barbed wire fencing, slaughter shed, waiting shed, RCC slab culvert, revenue collection shed, *etc.* to the tune of ₹ 6.23 crore. But the Council did not maintain any asset register for the assets created. There was also no register available with the Council to indicate details of work under execution such as name of the work, estimated cost, administrative approval and expenditure sanction, executing agency/contractor, date of commencement, *etc.* Non-maintenance of records is fraught with the risk of the Council losing information about all its assets besides carrying the risk of creation of same assets though execution of fictitious work.

On being pointed out the SEC stated (June 2017) that the advice of Audit will be complied with in future.

3.7 Outstanding Inspection Reports

Audit observations on financial irregularities and defects in the maintenance of accounts noticed during previous local audits which are not settled on the spot are communicated to the Secretary of the Council with copy to the District Council Affairs Department and Finance Department through Inspection Reports (IRs). Seventeen IRs comprising 196 paras had not been settled as on date of audit (December 2016).

3.8 Follow-up action on Audit Reports

According to the Garo Hills District Fund Rules, 1952 (Rules, 1952), the Member-in-Charge of Financial Affairs shall place the Audit Report before the Council and shall send a copy of the proceedings of discussion held by the Council thereon to the Governor of the State for information. Though the Audit Reports for the years up to 2009-10 in respect of the Garo Hills Autonomous District were placed before the Council, action taken on the audit observations had not been furnished.

It is recommended that the Council may ensure time bound action on the audit observations pointed out in the Audit Reports to facilitate improved financial discipline and good governance in the conduct of the affairs of the Council.



(Stephen Hongray)

Principal Accountant General (Audit)

Shillong

The 07 August 2017

Countersigned



(Shashi Kant Sharma)

Comptroller and Auditor General of India

New Delhi

The 10 August 2017

APPENDICES

Appendix -3.1

Statement showing details of land revenue deposited belatedly to cashier

Sl. No.	Mouza	Receipt Book No. & Date of Issue	Amount collected (₹)	Period of collection	Date of deposit to cashier	Delay in deposit (Days)	Name of collector
1	II	6715 dt. 18.04.11	20016	19.04.11 to 14.05.11	15.06.11	31	Taban Marak
2	II	6731 dt. 12.05.11	20097	24.05.11 to 10.06.11	18.07.11	37	Taban Marak
3	II	6749 dt. 8.06.11	29074	09.06.11 to 05.07.11	19.08.11	44	Taban Marak
4	II	6752 dt. 13.06.11	29841	13.06.11 to 01.08.11	20.10.11	79	Steamson Marak
5	II	6762 dt. 04.07.11	25111	05.7.11 to 27.07.11	07.09.11	41	Taban Marak
6	II	6773 dt. 18.07.11	13955	19.07.11 to 12.08.11	19.09.11	37	Abdul Hasib Mandal
7	II	6775 dt. 20.07.11	32482	21.07.11 to 21.01.12	14.03.12	51	Steamson Marak
8	II	6777 dt. 27.07.11	19284	27.07.11 to 22.08.11	22.11.11	91	Teban R. Marak
9	II	6784 dt. 22.08.11	23666	27.09.11 to 17.11.11	20.02.12	113	Teban R. Marak
10	II	6830 dt. 18.01.12	25439	18.01.12 to 05.02.12	08.03.12	30	Teban R. Marak-
11	II	6863 dt. 05.03.12	26583	06.03.12 to 23.06.12	13.08.12	50	Steamson Marak
12	II	6887 dt. 28.03.12	25960	28.03.12 to 27.08.12	09.04.13	224	Steamson Marak
13	II	6794 dt.26.9.11.	25601	27.09.11.to17.11.11	20.02.12	63	Teban R. Marak
14	II	6811 dt. 22.11.11.	25708	22.11.11 to 18.01.12	27.02.12	39	Teban R. Marak
15	II	6840 dt. 08.02.12	23646	10.02.12 to 21.02.12	02.08.12	161	Teban R. Marak
16	II	6851 dt. 20.02.12	27099	22.02.12 to 06.03.12	13.08.12	159	Steamson Marak
17	II	6875 dt. 14.03.12	26828	16.03.12 to 23.03.12	09.04.13	378	SteamsonMarak
18	II	6885 dt. 27.03.12	24326	28.03.12 to 16.04.13	18.05.12	31	Teban R.Marak
19	II	6737 dt. 18.05.11	14130	25.05.11 to 29.06.11	18.07.11	-	Steamson Marak
20	III	6704 dt. 04.04.11	18913	08.04.11 to 03.05.11	04.07.11	61	Wilking Marak
21	III	6724 dt. 02.05.11	21633	03.05.11 to 31.05.11	22.08.11	82	Wilking Marak
22	III	6736 dt. 18.05.11	17276	31.05.11 to 23.06.11	24.10.11	122	Wilking Marak
23	III	6746 dt. 06.06.11	17042	25.06.11 to 09.08.11	19.01.12	161	Wilking Marak
24	III	6763 dt. 04.07.11	19642	06.07.11 to 01.11.11	30.01.12	89	Wilking Marak
25	III	6801 dt. 24.10.12	23841	01.11.11 to 10.01.12	17.02.12	37	Wilking Marak
26	III	6879 dt. 21.03.12	21506	24.03.12 to 03.04.12	14.05.12	40	Wilking Marak
27	IV	6709 dt. 08.04.11	22271	11.04.11 to 26.04.11	07.06.11	41	George Marak
28	IV	6718 dt. 19.04.11	22697	19.04.11 to 26.04.11	06.09.11	102	Sanderson Sangma
29	IV	6720 dt. 26.04.11	18868	16.04.11 to 06.05.11	08.06.11	32	George Marak
30	IV	6726 dt. 05.05.11	22203	06.05.11 to 17.05.11	17.06.11	30	George Marak
31	IV	6742 dt. 27.05.11	20990	30.05.11 to 13.06.11	19.07.11	35	George Marak
32	IV	6751 dt. 08.06.11	19785	10.06.11 to 28.06.11	19.08.11	51	George Marak
33	IV	6759 dt. 22.06.11	24274	23.06.11 to 18.07.11	19.09.11	62	George Marak
34	IV	6770 dt. 13.07.11	21913	18.07.11 to 09.08.11	13.10.11	64	George Marak
35	IV	6778 dt. 27.07.11	21405	01.08.11 to 03.10.11	20.01.12	108	Sanderson Marak
36	IV	6781 dt. 08.08.11	19968	09.08.11 to 06.09.11	15.11.11	69	George Marak
37	IV	6788 dt. 06.09.11	21308	10.09.11 to 30.09.11	19.01.12	110	George Marak
38	IV	6871 dt. 12.03.12	22147	15.03.12 to 30.03.13	22.05.12	63	George Marak
39	IV	6889 dt. 29.03.12	22953	30.03.12 to 20.04.12	19.06.12	59	George Marak
40	IV	6765 dt. 05.07.11	19829	06.07.11 to 08.08.11	20.01.12	164	Sanderson Marak

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Sl. No.	Mouza	Receipt Book No. & Date of Issue	Amount collected (₹)	Period of collection	Date of deposit to cashier	Delay in deposit (Days)	Name of collector
41	IV	6796 dt. 28.09.11	22670	28.09.11 to 15.11.11	06.02.12	82	George Marak
42	IV	6806 dt. 14.11.11	25483	15.11.11 to 06.01.12	01.03.12	53	George Marak
43	IV	6819 dt. 22.12.11	27047	06.01.12 to 06.02.12	19.03.12	40	George Marak
44	IV	6857 dt. 28.02.12	26321	29.02.12 to 15.03.12	14.05.12	59	George Marak
45	IV	6860 dt. 28.02.12	23818	01.03.12 to 05.03.12	18.05.12	59	Sanderson Marak
46	IV	6734 dt. 16.05.11	19722	17.05.11 to 30.05.11	06.07.11	36	George Marak
47	IV	6748 dt. 08.06.11	18746	08.06.11 to 20.07.11	31.10.11	102	Sanderson Marak
48	IX	6712 dt. 13.04.11	69812	15.04.11 to 19.04.11	16.06.11	56	Brownson Marak
49	IX	6727 dt. 06.05.11	59567	12.05.11 to 14.07.11	16.04.13	275	Subhashish Sarkar
50	IX	6790 dt. 15.09.11	26730	19.09.11 to 01.12.11	08.08.12	249	Galseng Marak
51	IX	6808 dt. 15.11.11	47922	24.11.11 to 02.02.12	01.07.13	513	Subhasis Sarkar
52	IX	6835 dt. 01.02.12	40098	02.02.12 to 01.03.12	09.01.14	674	Subhasis Sarkar
53	V	6711 dt. 08.04.11	16884	28.04.11 to 27.05.11	28.02.12	270	Tonem Shira
54	V	6722 dt. 28.04.11	41434	30.04.11 to 11.06.11	20.07.11	38	Abdul.Mazor Seikh
55	V	6739 dt. 24.05.11	13765	27.05.11 to 29.07.11	17.02.12	202	Tonem D. Shira
56	V	6744 dt. 30.05.11	44889	16.06.11 to 30.09.11	31.10.11	30	Abdul Mazor Seikh
57	V	6758 dt. 22.06.11	16348	09.07.11 to 24.09.11	14.03.12	170	Tonem D. Shira
58	V	6779 dt. 03.08.11	19018	19.08.11 to 25.11.11	27.03.12	121	Tonem D. Shira
59	V	6795 dt. 27.09.11	16755	21.10.11 to 06.01.12	10.05.12	123	Tonem D. Shira
60	V	6873 dt. 12.03.12	19798	15.03.12 to 20.04.12	28.11.12	222	Tonem D. Shira
61	V	6880 dt. 22.03.12	45473	26.03.12 to 28.04.12	06.08.12	95	Abdul Mazor Seikh
62	V	6886 dt. 27.03.12	21824	30.03.12 to 26.04.12	16.04.13	354	Tonem D. Shira
63	V	6838 dt. 06.02.12	19375	10.02.12 to 02.03.12	30.05.12	88	Tonem D. Shira
64	V	6854 dt. 28.02.12	21384	02.03.12 to 23.03.12	16.08.12	145	Tonem D. Shira
65	V	6861 dt. 04.02.12	71787	09.03.12 to 02.04.12	30.05.12	57	Abdul Mazor Seikh
66	V	6814 dt. 05.12.11	15055	09.12.11 to 03.02.12	14.05.12	99	Tonem D. Shira
67	V	6829 dt. 17.01.12	20673	20.01.12 to 17.02.12	17.04.12	60	Tonem D. Shira
68	VI	6710 dt. 19.04.11	17780	27.04.11 to 30.04.11	07.06.11	37	Abdul Habib Mandal
69	VI	6750 dt. 08.06.11	15356	08.06.11 to 15.06.11	16.07.11	30	Abdul Habib Mandal
70	VI	6845 dt. 13.02.12	13548	29.02.12 to 11.03.12	11.04.12	30	Abdul Habib Mandal
71	VI	6877 dt. 19.03.12	18790	25.03.12 to 17.04.12	21.05.12	33	Abdul Habib Mandal
72	VI	6766 dt. 06.07.11	17116	06.07.11 to 19.07.11	29.08.11	40	Abdul Habib Mandal
73	VI	6783 dt. 10.08.11	14698	11.08.11 to 21.09.11	23.10.11	31	Abdul Habib Mandal
74	VI	6797 dt. 03.10.11	18440	03.10.11 to 13.10.11	16.11.11	32	Abdul Habib Mandal
75	VI	6802 dt. 24.10.11	16699	25.10.11 to 04.11.11	05.12.11	30	Abdul Habib Mandal
76	VI	6817 dt. 15.12.13	19205	17.12.11 to 05.01.12	06.02.12	31	Abdul Habib Mandal
77	VI	6821 dt. 05.01.12	15497	06.01.12 to 13.01.12	13.02.12	30	Abdul Habib Mandal
78	VI	6837 dt. 06.02.12	18876	15.02.12 to 18.02.12	21.03.12	32	Abdul Habib Mandal
79	VII	6705 dt. 04.04.11	67305	08.04.11 to 31.07.11	19.01.12	171	Sh Sohfier Rahman
80	VII	6706 dt. 05.04.11	27643	05.04.11 to 19.04.11	01.07.11	72	Headson Marak
81	VII	6714 dt. 15.04.11	28883	19.04.11 to 28.04.11	21.11.11	206	Headson Marak
82	VII	6732 dt. 13.05.11	37088	31.05.11 to 27.06.11	06.02.12	223	Headson Marak
83	VII	6757 dt. 22.06.11	43687	25.06.11 to 11.02.12	08.10.12	179	Sohfier Rahman
84	VII	6760 dt. 27.06.11	30978	27.06.11 to 18.11.11	10.02.12	83	Headson Marak
85	VII	6810 dt. 21.1.11	25885	22.11.11 to 24.01.12	29.02.12	35	Headson Marak

Sl. No.	Mouza	Receipt Book No. & Date of Issue	Amount collected (₹)	Period of collection	Date of deposit to cashier	Delay in deposit (Days)	Name of collector
86	VII	6827 dt. 16.01.12	20628	20.01.12 to 22.01.12	29.02.12	37	Good fearson Sangma
87	VII	6831 dt. 18.01.12	21548	19.01.12 to 29.01.12	29.02.12	30	Headson Marak
88	VII	6834 dt. 01.02.12	23783	03.02.12 to 14.02.12	19.03.12	32	Headson Marak
89	VII	6888 dt. 28.03.12	19493	29.03.12 to 17.04.12	04.07.12	77	Headson Marak
90	VII	6822 dt. 09.01.12	59976	11.01.12 to 22.01.12	22.11.12	85	Safiar Rahman
91	VII	6843 dt. 10.02.12	18914	11.02.12 to 20.02.12	11-04.12	49	Headson Marak
92	VII	6849 dt. 16.02.12	24448	21.02.12 to 28.02.12	04.04.12	34	Headson Marak
93	VII	6868 dt. 07.03.12	28527	08.03.12 to 12.03.12	21.05.12	69	Headson Marak
94	VII	6876 dt. 16.03.12	22680	17.03.12 to 22.03.12	22.05.12	60	Headson Marak
95	VII	6882 dt. 23.03.12	27610	23.03.12 to 02.04.12	06.06.12	64	Headson Marak
96	VII	6884 dt. 26.03.12	54862	31.03.12 to 10.05.12	09.04.12	332	Safiar Rahman
97	VII	6721 dt. 15.04.11	34147	28.04.11 to 17.05.11	22.11.11	180	Headson Marak
98	VII	6729 dt. 09.05.11	62620	15.05.11 to 30.08.11	26.03.12	207	Safiar Rahman
99	VIII	6713 dt. 15.04.11	19147	29.04.11 to 06.05.11	07.06.11	31	Good fearson Sangma
100	VIII	6735 dt. 15.05.11	21740	21.05.11 to 11.06.11	18.07.11	36	Good fearson Sangma
101	VIII	6878 dt. 19.03.12	23743	30.03.12 to 10.04.12	11.05.12	30	Good fearson Sangma
102	VIII	6756 dt. 22.06.11	21224	23.06.11 to 21.07.11	22.08.11	31	Good fearson Sangma
103	VIII	6782 dt. 08.08.11	19254	09.08.11 to 29.10.11	31.11.11	31	Good fearson Sangma
104	VIII	6859 dt. 29.02.12	44461	01.03.12 to 08.03.12	24.04.12	47	
105	X	6719 dt. 21.04.11	38826	25.04.11 to 29.04.11	13.06.11	44	Browson Marak
106	X	6723 dt. 29.04.11	47689	02.05.11 to 11.05.11	14.06.11	33	Browson Marak
107	X	6832 dt. 23.01.12	44670	24.04.12 to 07.02.12	24.04.12	75	Browson Marak
108	X	6780 dt. 03.08.11	40626	04.08.11 to 23.08.11	09.11.11	77	Browson Marak
109	X	6785 dt. 02.08.11	36522	23.08.11 to 06.09.11	09.11.11	63	Browson Marak
110	X	6789 dt. 06.09.11	61622	07.09.11 to 23.09.11	06.02.12	135	Browson Marak
111	X	6793 dt. 23.09.11	57974	23.09.11 to 03.10.11	06.02.12	125	Browson Marak
112	X	6799 dt. 14.10.11	42933	14.10.11 to 03.11.11	06.02.12	94	Browson Marak
113	X	6804 dt. 02.11.11	45710	04.11.11 to 05.12.11	23.02.12	79	Browson Marak
114	X	6812 dt. 30.11.11	45925	30.11.11 to 11.01.12	23.02.12	42	Shri Browson Marak
115	X	6825 dt. 09.01.12	45306	11.01.12 to 23.01.12	24.04.12	62	Shri Browson Marak
116	X	6839 dt. 06.02.12	36573	07.02.12 to 17.02.12	24.04.12	65	Shri Browson Marak
117	X	6847 dt. 14.02.12	42512	15.02.12 to 22.02.12	16.05.12	84	Shri Browson Marak
118	X	6852 dt. 22.02.12	44477	22.02.12 to 01.03.12	11.05.12	70	Shri Browson Marak
119	X	6866 dt. 07.03.12	47270	08.03.12 to 16.03.12	10.05.12	54	Shri Browson Marak
120	X	6872 dt. 12.03.12	41904	13.02.12 to 22.03.12	12.07.12	111	Shri Browson Marak
121	X	6881 dt. 22.03.12	53234	22.03.12 to 04.04.12	12.07.12	98	Shri Browson Marak
122	X	6728 dt. 06.05.11	56398	06.05.11 to 16.05.11	16.06.11	30	Shri Browson Marak
123	X	6743 dt. 30.05.11	47521	30.05.11 to 15.06.11	20.07.11	34	Shri Browson Marak
124	X	6747 dt. 08.06.11	58268	08.06.11 to 16.06.11	20.07.11	34	Shri Browson Marak
125	X	6754 dt. 15.06.11	47506	16.06.11 to 20.06.11	22.07.11	31	Shri Browson Marak
126	X	6761 dt. 27.06.11	39026	27.06.11 to 08.07.11	08.11.11	122	Shri Browson Marak
127	X	6767 dt. 06.07.11	63458	07.06.11 to 20.07.11	09.11.11	111	Shri Browson Marak
128	X	6774 dt. 20.07.11	44873	20.07.11 to 04.08.11	09.11.11	96	Shri Browson Marak
		Total	3858810				

Appendix 3.2

Statement showing details of haats settled and remission granted during 2011-12 by
GHADC

(in ₹)

Sl. No.	Name of haat	Name of lessee	Settlement amount	Total amount deposited	Amount of remission granted	Balance outstanding (Col 4 - 5 +6)
1	2	3	4	5	6	7
West Garo Hills						
1	Ampati	Seng chang Sangma	2203000	1503000	700000	0
2	Betasing	Rengjin Sangma	486900	378927	53987	53986
3	Bolori	Ronan Sangma	90000	79206	10794	0
4	Boljaking	Nongjen M. Marak	210000	150000	60000	0
5	Babadam	Galson Sangma	154000	119930	34070	0
6	Chenggapara	Smti Roche Momin	122000	100650	21350	0
7	Chongnabatua	Shri Robin R. Marak	128000	64000	0	64000
8	Chibinang	Rurul Azim	1010500	610500	400000	0
9	Dalu Project	John Dalton Ch. Momin	385000	304600	80400	0
10	Damalgre	Raymond Marak	165550	128545	14251	22754
11	Damal Asim	Koenath Marak	190000	140000	14750	35250
12	Dollakipara	Terakson Ch Sangma	102900	95157	7743	0
13	Dadenggre	Arseng Momin	824500	584250	240250	0
14	Dalu Chaipani	Sengseng Momin	260100	170810	89290	0
15	Debragre	Tuseng Sangma	141000	81000	60000	0
16	Garodoba	Tenithson M. Sangma	99000	87350	11650	0
17	Gopinath Killa	Reuben R. Marak	120000	67680	15696	36624
18	Gimbil Agal	Tasseng Sangma	134000	128905	5095	0
19	Hilgim	Alsen Marak	61000	34000	27000	0
20	Hallidayganj	Cleanstar Sangma	701000	392100	0	308900
21	Jarang Purakhasia	Sperzone N. Areng	710000	549000	161000	0
22	Jengjal	Dipbok Sangma	381000	231000	150000	0
23	Kherapara	Gatcheng M. Sangma	400000	355600	44400	0
24	Kalaichre	Newbitha B. Marak	252000	152000	31500	68500
25	Katuli	Dinseng K. Sangma	600000	364880	200000	35120
26	Kalchengpara	Pireng Marak	120900	111834	9066	0
27	Mahendraganj	Galley S. Marak	155000	141050	13950	0
28	Morop	Jinggin Marak	225000	197250	27750	0
29	Mellim	Mitrasen R. Sangma	234000	195520	38480	0
30	Nidanpur	Walseng Sangma	40000	32000	8000	0
31	Raksamgre	Ringjing Sangma	29200	26994	2206	0
32	Rajaballa	Rakman T. Sangma	480000	440400	39600	0

Sl. No.	Name of haat	Name of lessee	Settlement amount	Total amount deposited	Amount of remission granted	Balance outstanding (Col 4 - 5 +6)
1	2	3	4	5	6	7
33	Rongkhon T.P Road	Nakmen B. Marak	215000	190925	24075	0
34	Rom Agal	Challak M.Marak	112900	104395	8505	0
35	New Bhatbari	Cleanstar Sangma	30000	22000	3750	4250
36	Old Garobadha	Wisdom Sangma	810000	677440	132560	0
37	New Garobadha	Kubon	536000	431600	0	104400
38	Rimrang para	Nongjik Marak	148000	100220	18500	29280
39	Phulbari	Rehona A Sangma	500000	316000	0	184000
40	Potamari	Ashok Sangma	86000	47320	0	38680
41	Selsella	Ritging Ch Marak	1060201	580201	480000	0
42	Tikrikilla	Gautam Basumatary	178000	133000	45000	0
43	Chinabath	Nilton Sangma	89000	54000	35000	0
44	Thengehi	Frewilol A. Sangma	131600	101600	30000	0
45	Rongram	Nikseng A Sangma	335000	295000	40000	0
		Total A	15447251	11071839	3389668	985744
East Garo Hills						
46	Asil	Sengbirth Sangma	41000	36683	4317	0
47	Chiading	Arwish Ch Marak	67900	60062	7838	0
48	Dingok	Pimash Sangma	99000	80448	18552	0
49	Damas	Prinswell Shira	61000	33800	0	27200
50	Doburing-gittim	Gatchen Sangma	160540	131606	28934	0
51	Gabil	Tengrak Momin	100000	75000	25000	0
52	Gairong	Kilson Ch Marak	72100	66587	5513	0
53	Gokolgre	Dilseng A. Sangma	342100	311185	7729	23186
54	Mansang Bamil	Smt Lenith Areng	282000	260810	21190	0
55	Nangapa	Helgip Marak	91500	80062	11438	0
56	Nogorpara	Kelson Ch Marak	157000	119750	37250	0
57	Rongap	Ricky. Marak	32500	29079	3421	0
58	Rari	Omed K.Sangma	145600	134610	10990	0
59	Songsak Agitok	Wandarson Sangma	175500	144787	30713	0
60	Samanda	Arwish C Marak	150100	134537	15563	0
61	Sepikol	Anilson Marak	47000	42475	4525	0
62	Thapa	Seth R. Marak	172000	146080	25920	0
63	Wage Asi	Debliek Ch Sangma	148700	131762	16938	0
64	Nengkra	Linebirth Sangma	40350	34263	0	6087
65	Rongsakgre	Silman Ch Marak	141960	116383	10657	14920
66	Rongjeng	Cheka Marak	1575000	1171355	183475	220170

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Sl. No.	Name of haat	Name of lessee	Settlement amount	Total amount deposited	Amount of remission granted	Balance outstanding (Col 4 – 5 +6)
1	2	3	4	5	6	7
67	Rongnil	George Sangma	131100	114712	16363	25
68	Rongre	Benjamin Ch Marak	23000	19495	1755	1750
69	Rongrong	Eliud Sangma	208400	145800	15650	46950
		Total B	4465350	3621331	503731	340288
South Garo Hills						
70	Chokpot	Soponju R. Marak	209000	177801	0	31199
71	Dikku	Belnath Sangma	100005	65005	0	35000
72	Dalu Dimapara	Pronath Marak	285000	221510	31745	31745
73	Gasaupara	Trister Sangma	390600	311580	0	79020
74	Nengkhong	Sengaram Sangma	41100	35923	0	5177
75	Emangre	Watcheng Sangma	33500	29800	3700	0
76	Rongara	Joybilla Marak	180000	150000	30000	0
77	Raju Ronggat	Mediland Momin	32000	28438	3562	0
78	Sizu 105 km	Dirush R. Marak	68000	62335	5665	0
79	Simsang Balkal	Tokyo R. Marak	90000	60000	30000	0
80	Sibbari	Johita Sangma	118000	109134	8866	0
		Total C	1547205	1251526	113538	182141

Total A	15447251	11071839	3389668	985744
Total B	4465350	3621331	503731	340288
Total C	1547205	1251526	113538	182141
Grand Total	21459806	15944696	4006937	1508173

Appendix –3.3

Statement showing the details of defaulters and the Professional Tax and penalty liable for payment by these defaulters

(Amount in ₹)

Sl. No.	Name of the defaulter	Assessment year for which Professional Tax was not paid	Arrear in years	Amount paid during last assessment	Total Professional Tax realisable calculated as per rates of previous assessment	Amount paid	Outstanding	Maximum amount of penalty leviable
1	Range Forest Officer Social Forestry Kondhok	2010-11 to 2011-12	2	6500	13000	0	13000	13000
2	Rugapara Deficit Secondary School Baghmara	2000-01 to 2011-12	12	5760	69120	0	69120	69120
3	Silkigre Deficit Secondary	2011-12	1	33075	33075	0	33075	33075
4	Karukol G/A Secondary School	2009-10 to 2011-12	3	2590	7770	0	7770	7770
5	St. Francis De Sales U.P School	2008-09 to 2011-12	4	510	2040	0	2040	2040
6	Rewak G/A U.P school	2009-10 to 2011-12	3	480	1440	0	1440	1440
7	Mibonpara U.P School	2009-10 to 2011-12	3	480	1440	0	1440	1440
8	Emandurabanda G/A School	2008-09 to 2011-12	4	560	2240	0	2240	2240
9	Danggin Memorial Secondary School	2009-10 to 2011-12	3	1000	3000	0	3000	3000
10	Warima G/A Secondary School	2009-10 to 2011-12	3	1600	4800	0	4800	4800
11	Milwage G/A Secondary School	2009-10 to 2011-12	3	480	1440	0	1440	1440
12	Rangsa Agal G/A U.P School	2008-09 to 2011-12	4	480	1920	0	1920	1920
13	Nongalbibra G/A U.P School	2009-10 to 2011-12	3	440	1320	0	1320	1320
14	Chokpot G/A Higher Secondary School	2008-09 to 2011-12	4	9280	37120	0	37120	37120
15	Gasuapara G/A U.P School	2009-10 to 2011-12	3	390	1170	0	1170	1170
16	Sangkignre G/A Secondary School	2007-08 to 2011-12	5	825	4125	0	4125	4125
17	Jatrakona G/A U.P School	2009-10 to 2011-12	3	390	1170	0	1170	1170

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Sl. No.	Name of the defaulter	Assessment year for which Professional Tax was not paid	Arrear in years	Amount paid during last assessment	Total Professional Tax realisable calculated as per rates of previous assessment	Amount paid	Outstanding	Maximum amount of penalty leviable
18	Daram Boldak G/A U.P School	2007-08 to 2011-12	5	480	2400	0	2400	2400
19	Moheskola G/A Secondary School	2008-09 to 2011-12	4	1160	4640	0	4640	4640
20	Gittingre G/A U.P School	2009-10 to 2011-12	3	480	1440	0	1440	1440
21	Chenggiri G/A U.P School	2009-10 to 2011-12	3	480	1440	0	1440	1440
22	St. Francis De Sales G/A Secondary School Nongalbibra	2008-09 to 2011-12	4	1110	4440	1010	3430	3430
23	Headmaster Danggin Memorial U.P School	2009-10 to 2011-12	3	1600	4800	0	4800	4800
24	Sub-Divisional School Education Officer South Garo Hills Baghmara (L.P. School Teachers)	2011-12	1	964000	964000	0	964000	964000
25	Asst. Engineer PWD (R) N.H Gokolgre	2004-05 to 2005-06, 2007-08	3	2230	6690	0	6690	6690
26	Headmaster Jonglapara G/A Secondary School	2001-02 to 2011-12	11	120	1320	0	1320	1320
27	District Youth Co-ordinator Nehru Yuva Kendra Williamnagar	2005-06 to 2008-09	4	4000	16000	0	16000	16000
28	Border Area Development Officer Kalaichar	2003-04 to 2007-08	5	630	3150	0	3150	3150
29	Joyfar G/A Secondary School	2009-10 to 2011-12	3	500	1500	0	1500	1500
30	Gomajhora G/A U.P School	2010-11 to 2011-12	2	480	960	0	960	960
	Total				1198970	1010	1197960	1197960