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



**FOR THE YEAR ENDED
31 MARCH 2008**

**KARBI ANGLONG AUTONOMOUS COUNCIL
DIPHU, ASSAM**



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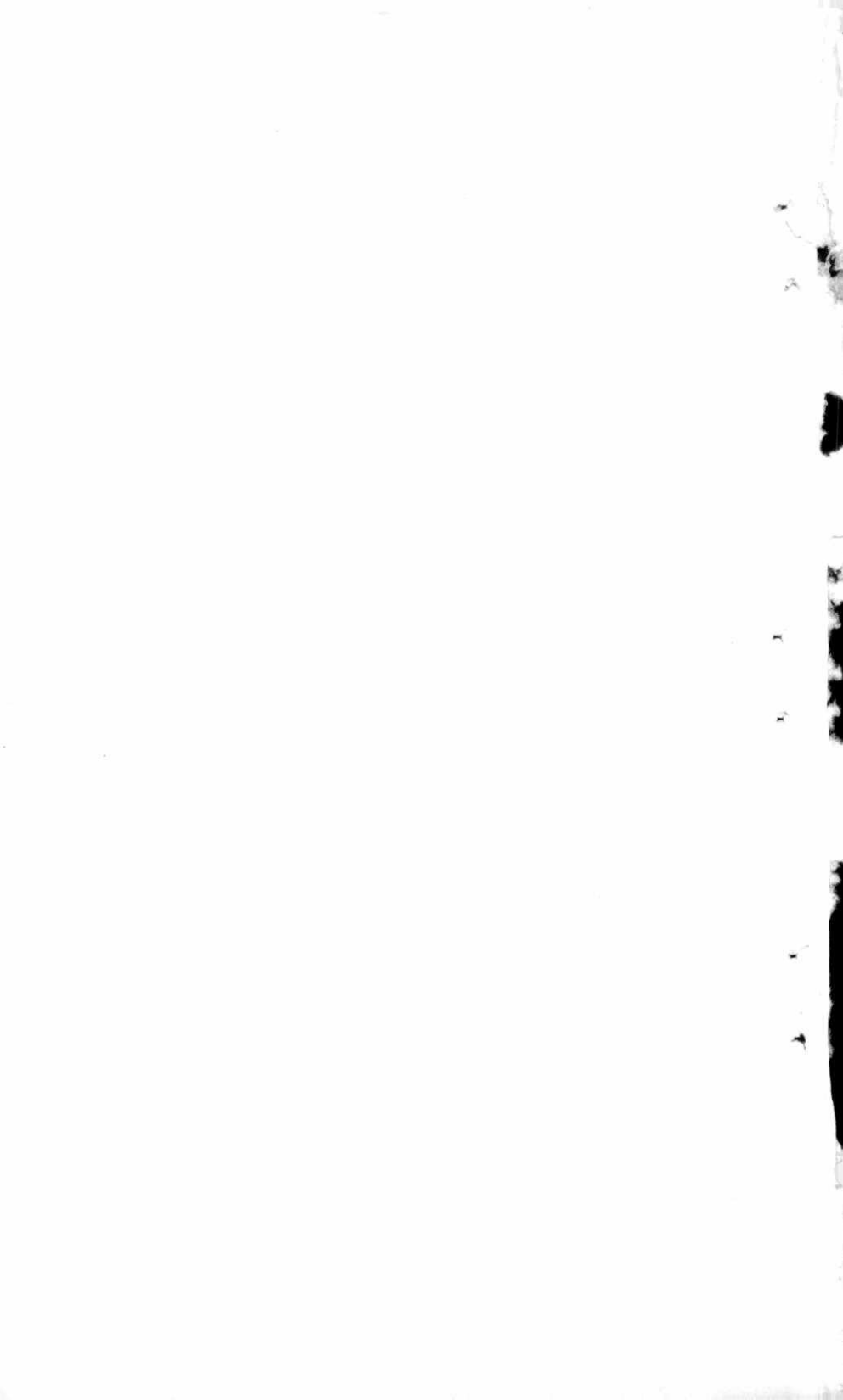


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Preface

This Report has been prepared for submission to the Governor under paragraph 7(4) of the Sixth Schedule to the Constitution of India. It contains results of points arising from the audit of the annual accounts as well as selected financial transactions of the Karbi Anglong Autonomous Council, (KAAC) Diphu, Assam pertaining to 2007-08.

While the audit of annual accounts and transactions for 2007-08 was conducted during May-July 2011 on receipt of the accounts during January 2011, a limited re-examination of eight selected departments (January-March 2012) under the administrative control of KAAC executing entrusted functions was also conducted.

The Report contains three sections, of which the first section deals with the constitution of KAAC, the rules for the management of the District Fund and maintenance of accounts by KAAC. The remaining two sections include audit comments on the KAAC's financial position and various irregularities noticed in transactions relating to 2007-08 in respect of inherent¹ as well as entrusted² functions.

¹ Functions enlisted in paragraph 3(1), 6(1) and 8 of Sixth Schedule.

² Functions transferred to KAAC and funded from State budget by Government of Assam.

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OVERVIEW

This Report contains three sections. Section-I deals with the constitution of KAAC, rules for the management of District Fund and relevant constitutional provisions on maintenance of accounts. Section-II contains sixteen paragraphs arising out of audit of annual accounts of KAAC for 2007-08 while Section-III of the Report details the audit findings in nineteen paragraphs pertaining to transaction audit relating to discharge of inherent functions as well as entrusted functions of KAAC. The significant audit findings contained in the Report are given below:

Comments on Accounts

- KAAC met its revenue deficit of ₹ 14.29 crore by diverting funds advanced by the State Government for discharge of entrusted functions.
(Paragraph 2.1.2)
- Capital expenditure was overstated by ₹ 55.84 lakh with consequential understatement of revenue expenditure to that extent due to incorrect booking of revenue expenditure as capital expenditure.
(Paragraph 2.2.1)
- KAAC diverted ₹ 24.83 lakh from one major head of account to another through unauthorised re-appropriation.
(Paragraph 2.3.5)
- KAAC did not reconcile the discrepancies of closing balances appearing in three different sets of records. viz., Treasury records, cash book and annual accounts, despite these having been pointed out in successive Audit Reports.
(Paragraph 2.4.1)

Audit findings on transaction audit of inherent functions

- Non allotment of minimum quantity of available bamboo to any firm, resulted in KAAC forgoing of revenue of ₹ 2.40 crore.

(Paragraph 3.1.1)

- Due to non adherence to the terms and condition of Notice inviting Tenders, KAAC sustained loss of revenue of ₹ 28.36 lakh.

(Paragraph 3.1.2.1)

Audit findings on transaction audit of entrusted functions

- Joint Director of Health Services (Jt. DHS), Eiphu unauthorisedly spent ₹1.99 crore for purposes other than those for which it was sanctioned.

(Paragraph 4.1)

- Expenditure of ₹ 3.26 crore towards construction of Polytechnic building at Diphu became unfruitful as the building was not put to use even after a lapse of four years, since its construction.

(Paragraph 4.2)

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. In terms of Memorandum of understanding (April 1995) amongst State, Central Government and representatives of the district, the Council was renamed Karbi Anglong Autonomous Council (KAAC).

The Sixth Schedule (Schedule) to the Constitution of India provides for administration of specified tribal areas. For that purpose, it provides for the constitution of a District Council for each autonomous district with powers to make laws on matters listed in paragraph 3(1) of the Schedule, mainly in respect of allotment, occupation, use 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, Public Health and Sanitation and inheritance of property etc. Paragraph 6(1) of the Schedule empowers the Councils 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 Schedule. The above functions are called inherent functions in common parlance.

In addition, under paragraph 6(2) of the Schedule, *ibid*, the State Government entrusted additional functions (called entrusted functions) to KAAC in relation to agriculture, animal husbandry, cottage industries, soil conservation, social welfare, fisheries, forests *etc.*, since June 1970 (further revised in November 1979, November 1992 and December 1996). According to the terms of the latest entrustment, the State Government is to make funds available to KAAC in advance so that the latter can finance the expenditure relating to entrusted functions. KAAC is to render monthly detailed accounts to the Principal Accountant General (A&E), Assam for making necessary adjustments. Budget provision for these functions is to be 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 discharging the functions entrusted to it in terms of Office Memorandum (31 December 1996) of the Government of Assam.

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 the instant District Council, these are regulated under the Karbi Anglong Autonomous District Fund Rules, 1952 (called

Fund Rules) as approved by the Governor of Assam. 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 money therein and any other matter connected with or ancillary to these matters), the State Government prepared draft District Fund Rules, in 1972 common to Councils that existed in Assam at that time. These draft rules were subsequently revised as the draft District Fund Rules (DFR), 1978, the Autonomous District Fund Rules, 1989, 1992 and 1995. The revised Draft DFR, 1995 were not modified/finalised due to non-amendment of the Sixth Schedule to the Constitution of India. However, the State Government constituted (October 2010) a committee to finalise the amendments and draft DFR of KAAC and North Cachar Hills Autonomous Council (NCHAC) without taking up the requirement of amendment of the Sixth Schedule to the Constitution of India. The proposed draft amendments are yet to be finalised (March 2013).

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 format of accounts to the KAAC in March 1978. Annual accounts for 2007-08 have been prepared in the prescribed format and submitted to audit in January 2011. Audit of annual accounts was taken up during May-July 2011 which was followed up by a limited re-examination of selected

entrusted or transferred sector departments in January-March 2012.

Results of test check of annual accounts of KAAC for 2007-08 are included in the succeeding paragraphs.

Section-II

2.1 Receipts and Disbursement

2.1.1 Receipts and Expenditure

Revenue receipts and expenditure of KAAC for 2007-08 and the resultant revenue and capital deficit were as under:

Table - 1

Part-I District Fund A Revenue Receipt and Expenditure (1)	₹ in lakh	
	Receipts (2)	Expenditure (3)
Taxes on Income and Expenditure	134.62	-
Land Revenue	10.67	410.38
Stamps and Registration	9.45	0.23
Public Health Sanitation and Water Supply	-	2.00
Other Administrative Services	37.30	-
Education	-	3965.53
Agriculture	-	0.64
Fisheries	1.67	-
Forests	318.43	473.90
Mines and Minerals	42.62	-
Roads and Bridges	1.08	6.65
District Council Secretariat	-	64.18
Executive Members	-	83.90
Administration of Justice	-	10.12
Secretariat Central Services	-	287.92
Pension and other Retirement Benefits	-	79.28
Art and Culture	-	31.81
Urban Development	-	64.00
Roads and Transport Services	6.74	94.30
Stationery and Printing	-	235.05
Public Works	9.22	396.33
Other General Economic Services	177.91	33.24
Grants in Aid from State Government	4060.18	-
Total -A: Revenue Receipts and Disbursements	4809.89	6239.46
Revenue Deficit	1429.57	-

(1)	(2)	(3)
B Capital Receipts and Disbursements		
Capital account	-	171.93
Debt	-	-
Loans and Advances	-	-
Recoveries of Loans and Advances	3.47	-
Disbursement of Loans and Advances	-	-
Total-B: Capital Receipts and Disbursements	3.47	171.93
Deficit under Capital and Loans and Advances	168.46	
Total Receipts and Payments under Part I-District Fund	4813.36	6411.39
Total Part -I District Fund	6411.39	6411.39
PART-II Deposit Fund		
C Receipts and Disbursement under entrusted functions of the State Government		
Funds Received from the State Government	44605.90	-
Expenditure incurred out of Deposit Fund	-	43678.56
Surplus/Savings on Deposit Fund	-	927.34
Total-C Part-II Deposit Fund	44605.90	44605.90
Total Receipts and Disbursement under Part-I & II	49419.26	50089.95
D Opening Balance/Closing Balance	Opening Balance	Closing Balance
Cash	94.85	94.36
Treasury PLA	(-)1771.03	(-)2441.23
Grand Total (A+B+C+D)	47743.08	47743.08

Source: Annual Accounts

2.1.2 Revenue Deficit

Revenue Receipts (including Grants-in-Aid from the State Government) of the KAAC for 2007-08 pertaining to the functions as specified in the Sixth Schedule to the Constitution were ₹48.10 crore. Against this, KAAC spent ₹62.39 crore resulting in revenue deficit of ₹14.29 crore. The excess expenditure was met during the year by irregular diversion of funds provided by the State Government for discharging entrusted functions despite this being pointed out in previous Audit Reports. This irregular diversion was bound to adversely affect the outcome of the allotments made by the Government as earmarked in the state budget for

different specific programme/functions and thus, needs to be avoided.

2.1.3 Receipts and Expenditure compared to previous year

Decrease in receipts and increase in expenditure under different heads of accounts between current (2007-08) and previous year (2006-07) were noticed. A few instances of decrease in receipts are given in Table-2(A) below:

Table – 2 (A)
A-Receipts

Sl. No.	Heads of Account (Receipts)	Receipts in 2006-07	Receipts in 2007-08	Decrease in receipt	Percentage of variation
		₹ in lakh			
1.	Taxes on Income and Expenditure	275.12	134.62	140.50	51
2.	Land Revenue	40.40	10.67	29.73	73
3.	Roads and Bridges	2.16	1.08	1.08	50
4.	Forest	408.39	318.43	89.96	22
5.	Roads & Transport Services	83.94	6.74	77.20	92

Source: Annual Accounts

Increase in expenditure under six heads of accounts between current and previous years were noticed. A few instances of such cases are given in Table 2 (B) below:

Table – 2 (B)
B-Expenditure

Sl. No.	Heads of Account (Expenditure)	Expenditure in 2006-07	Expenditure in 2007-08	Increase in expenditure	Percentage of variation
		₹ in lakh			
(1)	(2)	(3)	(4)	(5)	(6)
1.	Land Revenue	332.56	410.38	77.82	23
2.	Secretariat Central Services	249.31	287.92	38.61	15
3.	Stationery and Printing	187.07	235.05	47.98	26

(1)	(2)	(3)	(4)	(5)	(6)
4.	Art & Culture	8.33	31.81	23.48	281
5.	Urban Development	19.00	64.00	45.00	236
6.	Roads and Transport Services	66.45	94.30	27.85	42

Source: Annual Accounts

KAAC stated (July 2011) that the decrease in revenue receipts ranging from 22 to 92 *per cent* and increase in expenditure ranging from 15 to 281 *per cent* with reference to the previous year was mainly due to law and order problem and creation of necessary infrastructure respectively. KAAC needs to streamline and revitalize its system of collection of revenue and minimize unforeseen necessities through a time bound action plan and by strengthening the monitoring mechanism.

2.1.4 Receipts and expenditure compared to budget provision

Revenue Receipts (excluding grants-in-aid of ₹40.60 crore) during 2007-08 were ₹7.50 crore against the estimated amount of ₹27.68 crore. Significant shortfall ranging from 36 to 100 *per cent* was noticed under 13 heads of account as shown in Table -3 below:

Table -3

Sl. No.	Heads of Account	Revenue Collection		Shortfall	Percentage of Shortfall
		Estimated amount as per Budget 2007-08	Actual Receipts as per Annual Accounts 2007-08		
(₹ in lakh)					
(1)	(2)	(3)	(4)	(5)	(6)
1.	Taxes on Income and Expenditure	408.50	134.62	273.88	67
2.	Land Revenue	265.00	10.67	254.33	96

(1)	(2)	(3)	(4)	(5)	(6)
3.	Stamps and Registration	80.00	9.45	70.55	88
4.	Taxes on Vehicle	160.00	00	160.00	100
5.	Interest Receipts	20.00	00	20.00	100
6.	Stationery and Printing	56.00	00	56.00	100
7.	Public Works	95.00	9.22	85.78	90
8.	Education	0.10	00	0.10	100
9.	Public Health Sanitation and Water Supply	20.00	00	20.00	100
10.	Other General Economic Services	280.00	177.91	102.09	36
11.	Forests	960.00	318.43	641.57	67
12.	Mines and Minerals	219.50	42.62	176.88	81
13.	Roads and Transport Services	185.00	6.74	178.26	96

Source: Annual Accounts and Budget documents

Significantly less expenditure compared to budget provision was noticed under 17 heads of account during 2007-08 as shown in Table-4 below:

Table - 4

Sl. No.	Heads of Accounts	Revenue Expenditure		Less expenditure	Percentage of Less
		Estimated amount as per Budget 2007-08	Actual expenditure as per Annual Accounts 2007-08		
(₹ in lakh)					
(1)	(2)	(3)	(4)	(5)	(6)
1.	District Council	317.92	64.18	253.74	80
2.	Executive Members	323.62	83.90	239.72	74
3.	Administration of Justice	82.40	10.12	72.28	88
4.	Stamp & Registration	0.60	0.23	0.37	62

(1)	(2)	(3)	(4)	(5)	(6)
5.	Secretariat Central services	423.50	287.92	135.58	32
6.	Pension & retirement Benefits	190.00	79.28	110.72	58
7.	Education	5129.92	3965.53	1164.39	23
8.	Art & Culture	61.40	31.81	29.59	48
9.	Public health & Sanitation	20.00	2.00	18.00	90
10.	Urban development	102.40	64.00	38.40	37
11.	Information & Publicity	10.00	-	10	100
12.	Social Security & Welfare	20.00	-	20	100
13.	Minor Irrigation	25.00	-	25.00	100
14.	Other General Economic Services	52.73	33.24	19.49	37
15.	Agriculture	30.00	0.64	29.36	98
16.	Roads & Bridges	100.00	6.65	93.35	93
17.	Road transport Services	191.67	94.30	97.37	51

Source: Annual Accounts and Budget documents

As for the reasons for shortfall in receipt and expenditure as compared to budget estimates, it was stated (July 2011) that revenue and anticipated expenditure were estimated on the basis of average figures of estimates of past three years without referring to actuals and mid term review. Shortfall as shown above in collection of revenue and expenditure against estimated provisions underlined the need for instituting a scientific and rational estimation process based on a critical review of the potential for generation of revenue besides planning of expenditure and strengthening the monitoring mechanism at all levels.

Comments on Accounts

2.2 Part-I District Fund

2.2.1 Overstatement of capital outlay on Road Transport Service

(i) Capital expenditure of ₹171.93 lakh as exhibited in the Annual Accounts under the Head “Capital Outlay and Road Transport Services” included ₹5 lakh on revenue expenditure under Land Revenue Department of KAAC for payment of wages to the seasonal workers engaged in ‘Survey and Settlement’ operation. This resulted in overstatement of Capital expenditure by ₹5 lakh. KAAC accepted (July 2011) the observation. Thus, actual capital expenditure remained undisclosed in Annual Accounts.

b) Capital expenditure of ₹171.93 lakh under the Head, Capital Outlay on Road Transport Service (Statement-2) also included revenue expenditure of ₹50.84 lakh incurred on purchase of spare parts, repair and maintenance of vehicles and clearance of past liabilities on revenue expenses leading to overstatement of capital expenditure by ₹50.84 lakh with corresponding understatement of revenue expenditure under Road Transport Services (Statement-6) to that extent.

2.2.2 Understatement of Pension and other Retirement benefit

KAAC accounted an expenditure of ₹10.54 lakh as its contribution to Provident Funds of its employees under the Head of account “Pension and other retirement benefits” (Statement-6) against actual contribution of ₹39.70 lakh made as per records of Deputy Secretary,

CPF of KAAC leading to understatement of expenditure by ₹29.16 lakh.

As the Deputy Secretary deposited the amount to the respective Pension Funds of employees only on receipt of cheques issued by different departments of KAAC, the related records of all the departments are needed to be reconciled so as to ensure disclosure of true state of affairs in the Annual Accounts of the Council.

2.2.3 Discrepancies in Ways and Means position

Statement-3 of annual accounts exhibits the position of Ways and Means of KAAC for discharging inherent functions during the year inter alia showing month wise receipts, disbursements, opening and closing balances of cash. However, opening and closing balance as per relevant Cash Book did not tally as shown in Table-5. Monthly receipts and disbursements as shown in the Statement could also not be verified as KAAC did not compile monthly accounts in respect of inherent functions.

Table - 5

Year	As per Cash Book		As per Annual Accounts	
	OB (April 2007)	CB (March 2008)	OB (April 2007)	CB (March 2008)
2007-08	97.29 Lakh	88.42 lakh	94.86 lakh	91.93 lakh

Audit scrutiny revealed that the above discrepancy was due to errors in totaling of entries made in Cash Book. This is indicative of lack of adequate control mechanism to ensure correctness of books of accounts.

2.2.4 Non disclosure of receipt of grants-in-aid for Capital outlay

Receipts of grants-in-aid of ₹4,060.18 lakh exhibited under Statement-5 of annual accounts for 2007-08 included ₹152 lakh provided for Capital Outlay on Road Transport Services. The same was not explained

by way of notes on accounts under Statement-5. KAAC stated to have noted the observation (July 2011) for future compliance.

2.3 Part-II Deposit Fund

2.3.1 Non-reconciliation of receipts

Annual accounts for 2007-08 exhibited ₹446.06 crore as receipts from State Government during the year in respect of entrusted functions, under Part-II Deposit Fund. However, the statement showing the major head-wise fund received furnished during audit (June 2011), showed receipts of ₹442.52 crore.

Details of fund received as depicted in Part-II Deposit Fund, were not disclosed major head-wise in the form of statement/schedule to annual accounts. Consequently, discrepancy of ₹3.54 crore could not be correlated and reconciled and the correct position of receipts was not ascertainable. It is recommended that details of funds received are disclosed major head wise as schedule to the annual accounts so as to enable the reconciliation of figures of receipts.

2.3.2 Non-reconciliation of disbursement

Annual accounts for 2007-08 exhibited ₹436.79 crore as amount disbursed towards discharging of entrusted functions by KAAC under Part-II Deposit Fund. However, statement showing major head-wise details of funds furnished during audit (June 2011), showed ₹438.31 crore as having disbursed.

Details of fund disbursed to DDOs of entrusted departments (as depicted in Part-II Deposit Fund) were not disclosed major head-wise in the form of statement/schedule to annual accounts. Consequently, discrepancy of ₹1.52 crore could not be correlated and

reconciled. It is recommended that details of funds disbursed are disclosed major head wise as schedule to the annual accounts so as to enable the reconciliation of figures of disbursements.

2.3.3 Understatement of receipts

The State Government sanctioned (August 2007) ₹10 lakh for defraying expenditure on entrusted functions of KAAC under Water Resource Department which was deposited (September 2007) in the Personal Ledger Account of KAAC but the same was not entered in the Cash Book of KAAC. This omission resulted in understatement of receipts under Part-II Deposit fund of annual accounts by ₹10 lakh (Statement-I) which is indicative of the need to strengthen the internal control system to ensure correctness of books of accounts.

2.3.4 Non-reflection of actual expenditure under Deposit Fund

Annual accounts exhibited disbursement of ₹436.78 crore to line departments/entrusted functions (Statement-I Part-II Deposit Fund) which included ₹11.85 crore lying unspent at the disposal of the line departments. This was also not disclosed in the notes to accounts. Thus, actual expenditure remained un-reflected in the annual accounts.

In reply KAAC stated (July 2011) that release of fund is treated as expenditure. Treating release of fund as expenditure in annual accounts is fraught with the risk of not reflecting the correct picture of actual expenditure.

2.3.5 Diversion of fund

According to the terms of entrustment of functions as envisaged in OM issued on 31 December 1996, KAAC

is empowered to re-appropriate funds within the same major head of account, while approval of State Government is required for re-appropriation of funds between two major heads of account.

Scrutiny revealed that despite having been pointed out in successive Audit Reports, KAAC incurred an expenditure of ₹24.83 lakh in excess of the funds released from the State budget by diversion from other heads of accounts as shown in Table-6 below:

Table – 6

(₹ in lakh)

SL No.	Heads of Account	Plan/Non-Plan	Fund received	Fund released	Excess released
1.	Agriculture	Non Plan	691.54	693.69	2.15
2.	Agriculture (Research)	Non Plan	3.75	7.50	3.75
3.	AH & Vety	Plan	540.00	547.37	7.37
4.	Education (Elementary)	Non Plan	1740.94	1749.51	8.57
5.	Adult Education	Non Plan	62.07	64.42	2.35
6.	Adult Education	Plan	40.00	40.03	0.03
7.	Public Library	Plan	9.00	9.46	0.46
8.	Archeology	Non Plan	4.71	4.86	0.15
Total			3092.01	3116.84	24.83

Source: Information furnished by the Council

Reasons for the excess expenditure and diversion of funds had not been found on record nor stated by KAAC, though called for.

2.4 Personal Ledger Account

KAAC maintained a Personal Ledger Account (PLA) with the Diphu Treasury, into which all receipts on account of inherent functions as well as entrusted functions are credited and from which withdrawals for all expenditure on both the functions are made.

2.4.1 Non-reconciliation between PLA Cash Book, Treasury records and Annual Accounts

Annual Accounts for 2007-08 depicted a *minus* closing balance of ₹24.97ⁱ crore as on 31 March 2008 against Pass book of PLA balance of ₹9.61 crore as maintained by the Treasury. Besides, the cash book (PLA) maintained by KAAC showed closing balance of ₹6.32 crore at the end of the year as shown in Table – 7.

Table 7

(₹ in crore)

Opening Balance & Closing Balance	As per Treasury Records	As per PLA Cash Book	As per Annual Accounts 2007-08
Opening balance as on 01/04/2007	13.65	13.65 ⁱⁱ	(-)17.96 ⁱⁱⁱ
Closing balance as on 31/03/2008	9.61	6.32	(-) 24.41 ³

Source: Information furnished by the Council, Cash book and Annual accounts

Such discrepancies had been persisting since 1985-86, and had not been reconciled by KAAC despite these having been pointed out in earlier Audit Reports.

2.4.2 Non accountal in PLA and Non reconciliation of bank balance

In contravention of Rule 14 of Karbi Anglong District Fund Rule, 1952 and Government of Assam Office Memorandum (OM) dated 31 December 1996, ₹22 crore received by KAAC in the form of Bank drafts/Bankers cheque from the State Government for implementation of Finance Commission Award and Integrated Jhumia Development Project, were not

ⁱ Excludes Bank balance of ₹ 0.56 crore

ⁱⁱ Instead of taking closing balance of ₹ 13.36 crore as on 31.03.2007, ₹13.65 crore was taken as OB as on 01-04-2007 without reconciliation.

ⁱⁱⁱ Excludes Bank balance of ₹ 0.25 crore as per annual accounts of 2006-07.

³ Includes Bank balance of ₹ 0.56 crore.

deposited into treasury and retained in Current Account with Bank as per decision taken by Executive Committee of KAAC (19 August 2006) on the plea that an amount once drawn from Consolidated fund of the State are not required to be re-deposited into Personal Ledger Account (PLA) of KAAC as it forms part of the Consolidated fund of the state. Out of available balance of ₹22.46 crore (Opening balance: ₹0.24 crore), KAAC released (as per Bank Register) ₹21.91 crore leaving a balance of ₹0.56 crore at bank at the end of the year. However, Bank statement showed a balance of ₹ 0.50 crore at the end of the year. The discrepancy in the above balances was not reconciled.

Since PLA of KAAC operated under Major head 8443 Civil Deposit does not form part of the Consolidated fund of the state but Public Account, the above act of KAAC is not only against the District Fund Rules and modalities of entrustment of functions (OM dated December 1996) but placement of such a huge fund at the disposal of a bank leads to extension of undue financial advantage to the bank concerned.

Section-III

3 Irregularities in transactions relating to discharge of inherent functions

3.1 Revenue Receipt

3.1.1 Non generation of revenue

Mention was made in Paragraph 3.1 of Audit Report of KAAC for 2006-07, that in November 1990, KAAC had entered into an agreement with M/s Hindustan Paper Corporation Limited (HPC) for extraction of bamboo for 20 years. As per the terms and conditions of the agreement, a maximum of two lakh MTAD (metric tone air dried) of bamboo were to be allotted to the firm for extraction in a year at the rate of ₹ 150 per Metric Tonne Green (MTG). If HPC failed to extract the allotted quantity, KAAC had the option to dispose of such un-extracted bamboo. As HPC failed to extract the allotted bamboo during 2005-06, the agreement was terminated (August 2006) to explore avenues for avoiding loss. Records of KAAC revealed that the minimum quantity allotted during 2004-05 was 1.60 lakh MTG. However, KAAC did not extract and dispose of minimum available quantity i.e., 1.60 lakh MTG of bamboo during 2006-07. As a result KAAC lost the opportunity to generate revenue of ₹2.40 crore as its own resources.

Scrutiny of records (June 2011) revealed that KAAC has neither allotted any bamboo to any firm nor disposed of the available bamboo by itself during the working season of 2007-08 which led to KAAC forgoing forest revenue to the tune of ₹2.40 crore from its own resources on the basis of minimum quantity of 1.60 lakh MTG of bamboo available during 2004-05.

Steps taken for allotment/disposal of bamboo by KAAC during 2007-08 and reasons for non allotment/non disposal, though called for, were not stated (March 2013) by the Council.

3.1.2 Entry Tax

KAAC circulated (February 2007) Notice Inviting Tender (NIT) for sale of Entry Tax Gates (ETG) of the district for 2007-08 with one of the conditions that the selected tenderer should deposit the entire settlement price in one installment prior to issue of settlement order and no modification in settled value/rate would be entertained.

3.1.2.1 Loss of revenue in settlement of Lahorijan NH 39 Entry Tax Gate

In response, five tenders were received against the above NIT for sale of Lahorijan NH 39 Entry Tax Gate, amongst which the offer of the lowest bidder (₹27.20 lakh) was accepted (13 April 2007) by KAAC as against the offered bid of the highest tenderer at ₹55.56 lakh. Reasons for not accepting the offer of the highest bidder or any one else from the other three bidders, were not on record. The matter of settlement of ETG for collecting entry tax at the rate prescribed by KAAC at the settlement price of ₹55.56 lakh was communicated (13 April 2007) to the lowest bidder. Accordingly, he deposited ₹25 lakh and KAAC issued provisional order (17 April 2007) for collection of the tax subject to clearance of the balance amount within 20 days. He failed to deposit the same within the stipulated date but KAAC did not cancel the provisional order and opt for resettlement of the gate without delay.

The settlement holder prayed (June 2007) to Executive Member (EM), Council Works, KAAC for

re-settlement of the ETG at his offered price of ₹27.20 lakh which was asked by EM to be examined. Records produced to audit, did not contain the grounds for submission of prayer for resettlement. However, the prayer was granted and the ETG was resettled at ₹27.20 lakh.

While on the one hand, KAAC did not accept the available highest offer of ₹55.56 lakh without indicating any reasons, it conferred on the other, an additional undue benefit on the lowest bidder by resettling the accepted bid amount at the lowest amount of ₹27.20 lakh again, without any recorded reasons. There was thus a loss of ₹28.36 lakh (₹55.56 lakh – ₹27.20 lakh) to KAAC on account of non transparent resettlement of bid amount for the entry tax gate, which occurred because of violation of terms of condition of NIT.

3.1.2.2 Non-transparent records for less generation of revenue

Similarly, Garampani NH 39 ETG and Lahorijan NH 36 ETG were also put to sale by NIT (February 2007) with above terms and condition and were settled at ₹74 lakh and ₹7.78 lakh respectively during April 2007. The settled prices were subsequently modified and refixed at ₹51.04 lakh (April 2007) and ₹5.25 lakh (June 2007) respectively in violation of terms and condition of NIT. However, the justification for refixing the settled price of ETG was not on record. Thus, KAAC incurred a loss of ₹25.49 lakh on account of non transparent re-settlement of already settled bid for operation of the two ETGs mentioned above.

1.1.2.3 Outstanding ETG revenue

Test check revealed that inspite of a stipulation in the NIT for realisation of entire settled price in one installment, KAAC realised ₹31.02 lakh against aggregate settled prices of ₹32.26 lakh in respect of four ETGs leaving outstanding/recoverable balance of ₹1.24 lakh as shown in Table-8. This amounted to extension of unjustified benefit on the operators of ETG.

Table – 8

(₹ in lakh)

Name of the ETG	Name of the lessee	Amount settled (₹in lakh)	Amount paid by the lessee	Balance of settled value
Lahorijan NH 36	P Phaycho	5.25	4.56	0.69
Porokhuwa	R Engti	11.99	11.69	0.30
Ranaima	D Teron	9.51	9.39	0.12
Doyangmukh	I S Millik	5.51	5.38	0.13
Total		32.26	31.02	1.24

Source: Information furnished by the Council

3.1.3 Non realisation of Councils' share of Motor Vehicle Tax

While referring to the arrangement of remittance of 90 percent of the gross collection of Motor Vehicle tax by Deputy Commissioner of North Cachar Hill and Karbi Anglong District to the concerned District Council (erstwhile) was made effective from April 1983, the State Government directed (March 1991) the Deputy Commissioners of the above two districts to release 90 percent of Motor Vehicle Tax on quarterly basis to the Councils.

Scrutiny revealed that during 2007-08, no amount of MV Tax was remitted to KAAC. Even records of due amount of MV Tax were also not available with KAAC. On being enquired, the Executive Engineer (M), KAAC obtained the position of due MV Tax

(being 90% share) from the District Transport Authority and mentioned that the amount of MV Tax pertaining to the period 2007-08 that was due, was ₹114.75 lakh. Reasons for non-remittance of due amount of MV tax were not stated, though called for.

Such situation needs to be avoided by instituting an appropriate monitoring mechanism and delineating responsibilities among officials of KAAC and the State government.

3.1.4 Non maintenance of Stock Register of revenue receipt and way side ticket

Besides receiving Grants from the State Government, KAAC also levies and collects certain revenue on its own sources like Land Revenue, auction of market space, trade license fees, transport services, etc., for which the council used to issue printed money receipt book and way-side tickets books to its collectors.

It was noticed in audit that KAAC did not maintain stock register of money receipt books or way side ticket books to keep check on the receipt, issue and utilization of such important documents. In the absence of any stock book, actual position of printing and utilisation of money receipt books and way side ticket books could not be ascertained. Thus, it could not be ensured in audit whether all the receipts for 2007-08 of KAAC have duly been included as receipts in its annual accounts. Further, absence of stock register is fraught with the risk of misuse of money receipt books and way side ticket books.

3.2 Revenue remittance

According to Rule 18 of the District Fund Rules, 1952 all moneys received by KAAC shall be remitted into the treasury promptly and shall on no account be

appropriated towards KAAC's expenditure. Rule 17 of the said Rules further provides that all receipts due to KAAC collected by any employee authorized to collect such receipts, should be deposited with the cashier, who shall enter them in the 'Cash Book' of KAAC.

3.2.1 Irregular utilization of departmental receipts towards departmental expenditure

Test check of the records of the Transport Department of KAAC and scrutiny of information furnished to audit revealed that during 2007-08, KAAC collected revenue of ₹8.37 lakh as proceeds of passenger fare, auction of vehicle, hire charges of buses *etc.*, under Road Transport Services. Of this, KAAC spent ₹5.90 lakh towards departmental expenditure like repair and maintenance of vehicles during 2007-08 without first depositing the amount into the treasury/PLA of KAAC.

In reply (July 2012) KAAC stated that the amount was spent as imprest money for smooth and proper maintenance of KAAC transport services which was regularized in March 2011 by KAAC. The reply is not acceptable as the practice of utilization of revenue realized without depositing into PLA is not only irregular but also undermines the sanctity of the District Fund Rules.

3.2.2 Improper maintenance of revenue receipt register

Scrutiny revealed that revenue received by the cash branch of KAAC from time to time was not deposited promptly into the treasury (PLA of KAAC) and was partially deposited retaining a portion of it with Cashier. The extent of delay in depositing revenue thus occurred could not be ascertained in audit due to non maintenance of receipt register exhibiting date of

receipt, from whom received, receipt head of account, and date of deposit into PLA. This practice was not only in violation of the District Fund Rules but also fraught with the risk of misappropriation/misutilisation of funds.

3.3 Revenue expenditure

3.3.1 Idle stock of teaching and non teaching material

District Primary Education Officer, KAAC, Diphu procured teaching and non teaching material worth ₹4.70 lakh during 2007-08 for distribution to the Lower Primary Schools of the district, but these were left undistributed till the date of audit (July 2011) leading to idle stock of material. Details of material procured are shown in Table 9.

Table - 9

Name of the item	Quantity	Amount Paid (₹ in lakh)	Date of payment
Skipping Rope	3500 nos	0.70	January 2008
Duster	2000 nos	0.50	-do-
Skipping Rope	2500 nos	0.50	-do-
-do-	2500 nos	0.50	-do-
Globe	375 nos	1.50	-do-
-do-	250 nos	1.00	-do-
TOTAL		4.70	

Source: Records maintained by District Primary Officer

Neither the records in support of assessment of requirement of the material nor the reasons for non distribution of the same were furnished to audit, though called for.

In reply (July 2012) KAAC stated that the materials has since been distributed. The reply is indicative of the fact that the materials were procured without proper assessment of requirement and distributed after three

years of its procurement, that too after having been pointed out by audit.

3.3.2 Non submission of Utilisation certificate and APRs wanting

(i) Test check revealed that KAAC released its share of election expenditure (40 per cent) amounting to ₹70 lakh⁴ to three Returning Officers (RO) for clearing outstanding liabilities towards KAAC election 2007.

The amount was sanctioned by KAAC with the condition that the ROs submit utilisation certificates (UC) and vouchers. But UCs and vouchers were not submitted by the respective ROs till date of audit (July 2011). Reasons for non submission of UCs and vouchers were neither on record nor stated to audit. Thus, the entire expenditure remained unverified in audit.

(ii) During 2007-08, KAAC received Plan and Non-plan grants-in-aid of ₹39.83 crore from the State Government for promotion and management of primary education. Though KAAC had shown full utilization of the entire grants-in-aid, utilization certificate for the same had not been submitted to the State Government, as of July 2011.

3.3.3 Withholding of funds of entrusted function

KAAC short released a total amount of ₹11.32 crore (Plan: ₹10.82 crore and Non-plan: ₹0.50 crore) to line departments depicting the difference as deduction at source towards administrative charges on account of bearing extra and additional burden to administer the entrusted functions, from the total fund received under (Part-II Deposit Fund) without any such provision in modalities of entrustments or obtaining approval from

⁴ Returning Officer Diphu; ₹ 30 lakh, Returning Officer, Hamren ₹26 lakh; Returning Officer Bokajan ₹ 14 lakh

the State Government. Not only was this action in violation of the approved procedures but it also deprived the attainment of objectives of entrusted functions to the corresponding extent.

3.3.4 Work done without call of tender

Test check of the records of the Executive Engineer Works (EE) of KAAC revealed that during 2007-08, the division had executed construction/repair/maintenance/extension works, worth ₹116.68 lakh without calling tender through 30 work orders with the value of each work ranging from ₹0.13 lakh to ₹27.37 lakh

E.E in response to audit query stated that the KAAC did not prescribe limit for awarding work without call of tender and the award of work order depends on the pleasure of KAAC. The Council also did not have an approved panel of Contractors.

Awarding the work without tendering not only deprived KAAC of the benefit of competitive bidding, but the entire process also lacked transparency. Some works were split up and awarded to several persons whose technical capability to execute the works especially roads and buildings etc., could not be verified from the available records.

KAAC would need to provide a transparent procedure for availing competitive rates and ensuring quality of work in accordance with generally accepted canons of financial propriety laid down in GFRs/AFRs/APWD code.

4 Irregularities in transactions relating to discharge of entrusted functions

HEALTH AND FAMILY WELFARE DEPARTMENT

4.1 Unauthorised diversion of fund

Government of Assam (GOA), Hill Areas Department (HAD) sanctioned Additional Central Assistance (ACA) and released (October 2007) ₹2 crore to Karbi Anglong Autonomous Council (KAAC), Diphu, for procurement of life saving medical equipment and medicines. According to the release order, KAAC had to maintain separate accounts of fund released by GOA and submit detailed monthly accounts of expenditure to Principal Accountant General (A&E), Assam. Fund so released was to be utilized properly against the specific scheme and for the purpose for which it was sanctioned. The implementing Department (Jt. DHS, Diphu) was required to submit quarterly physical and financial progress report, utilization and completion certificates to GOA.

KAAC released (November 2007) ₹2 crore to Jt. DHS, Diphu reiterating the above mentioned Government instructions to be followed for procurement of equipment and medicines. The Jt. DHS drew (November 2007) ₹2 crore against AC bill and submitted DCC bill in March 2008.

Scrutiny (January – February 2012) of the records of Jt. DHS, Diphu revealed that instead of incurring expenditure on life saving equipment and medicines, the Jt. DHS procured furniture, hospital linen etc., for ₹1.99 crore which included clearance of past liability incurred before sanction and release of fund (₹76.60

lakh⁵ - upto September 2007) and purchase of furniture etc., (₹122.18 lakh⁶) in January 2008. Reasons for purchase of furniture, linen etc., instead of life saving medicines without prior approval of GOA were not stated, though called for (February 2012).

Thus, the Jt. DHS, Diphu unauthorisedly spent ₹1.99 crore for purposes other than those for which it was sanctioned, which also deprived the population in KAAC to avail the intended benefits from procurement of life saving medicine and equipment.

PUBLIC WORKS AND EDUCATION DEPARTMENT

4.2 Unfruitful expenditure

Government of Assam (GOA), Education Department accorded (March 1989) administrative approval (AA) for construction of Polytechnic Building⁷ at Diphu at a cost of ₹1.74 crore. Technical sanction of the work was not available on record. The AA was subsequently revised (March 1999) to ₹3.03 crore owing to increase in price of material and wages of labourers.

Scrutiny (October 2010) of records of Executive Engineer, PWD Building Division, Diphu and further information collected (December 2011) from the Division revealed that the work was allotted to seven different contractors. Copies of the work orders were not produced to audit, though called for (November 2011). The work commenced in April 1994 and was

⁵ Furniture: ₹15.41 lakh, vehicle repairing: ₹34.31 lakh, documentary film: ₹15.00 lakh, Misc. bills: ₹11.88 lakh.

⁶ Furniture: ₹80.67 lakh, hospital linens: ₹39.40 lakh and office stationery: ₹2.11 lakh.

⁷ (i) Main building, (ii) Multipurpose building, (iii) Rest house, (iv) Work shop and store, (v) Physics, chemistry building and amenities centre, (vi) Approach road, (vii) Water supply, (viii) LT line, (ix) External electrification, (x) Acoustics treatment, (xi) Iron Gate etc.

stopped during last part of 2000 due to non-availability of construction material and paucity of fund. Around this time, the incomplete building was occupied by Army personnel. After vacation of the building by Army, KAAC approved (August 2006) an estimate, prepared (June 2006) by the EE, for repair/renovation and balance portion of the work at a cost of ₹53.50 lakh, which was completed in July 2007 and inaugurated in August 2007. As of December 2011, the Division incurred expenditure of ₹3.26 crore (₹2.73 crore for original work and ₹0.53 crore for repair/renovation work).

Scrutiny further revealed that the building is yet to be taken over (December 2011) by the Education Department for reasons not on record, though several requests were made by the EE. The building is stated (December 2011) to be deteriorating due to wear and tear and unauthorized occupation by miscreants.

Thus, there was an unfruitful expenditure of ₹3.26 crore towards construction of Polytechnic building at Diphu as the building was not put to use by Education Department for the intended purpose even after a lapse of four years of construction.

FOREST DEPARTMENT

4.3 Unadjusted and untraceable civil advance

In accordance with Rule 104 (e) of Assam Financial Rules (AFR), the responsibility for effective check and control of the accounts of the entire forest division, both in respect of revenue and expenditure, rests on Divisional Forest Officer (DFO). In each forest division there are several forest ranges and forest beats under the ranges, through which DFO administers the activities of the division. Funds are drawn by the DFO through

cheques and disbursed normally to ranges as civil advances (CA). The range, in its turn disburses the fund (CA) to beats, the smallest constituent units in the division. Against this monthly CA received, the Beat officer furnishes cash account to the range. The range officer after consolidating the cash account of the beats, prepares cash account of the range including its own expenditure therein and sends it to the division. The division, on receipt of cash account of the ranges, further consolidates the cash accounts of all ranges and sends the monthly account to the Principal Accountant General (A&E), Assam along with vouchers, schedules and cash accounts of beats and ranges.

4.3.1 Divisional Forest Officer, West Division

Scrutiny (February 2012) of the records of DFO, Karbi Anglong East Division, Diphu for 2007-08 disclosed that there were altogether five ranges in the division, of which three ranges had six beat offices (2 each) under it and two ranges had no beat office under them.

While checking the disbursement of monthly CA to the ranges and beats from the division it was noticed that monthly CA was disbursed to five ranges and contrary to the normal procedure, also to the six beats by the division. Both disbursements were reflected in the CA register of the division.

Test-check of the monthly accounts submitted by the division to the Accountant General (A&E), and KAAC Assam revealed that there was no discrepancy between the CA disbursed to the two ranges (Northern Range, Protection Range) having no beat office and the adjusting cash account submitted by these two ranges.

As for the other three⁸ ranges having two⁹ beat offices each, CA was disbursed to the ranges including the share of the beats. Further scrutiny revealed that identical amounts (being the share of the five¹⁰ beats already disbursed to the ranges) were again disbursed to these five beats directly from the division. This phenomenon was observed in respect of these five beats in 11 monthly accounts out of 12 monthly accounts during 2007-08.

During these 11 months of 2007-08, CA disbursed to these three ranges and five beats amounted to ₹298.65¹¹ lakh of which, adjusting cash account furnished with monthly accounts accounted for only ₹223.03¹² (as detailed in *Annexure-I*) lakh leaving an unadjusted balance CA of ₹75.62 lakh. As the fund was not reflected in the cash book of the beats and whereabouts of the amount of ₹75.62 lakh was not traceable, the possibilities of misappropriation of fund cannot be ruled out.

4.3.2 Divisional Forest Officer, East Division

Scrutiny (February 2012) of the records of DFO, Karbi Anglong East Division, Diphu for the year 2007-08 disclosed that there were altogether seven ranges in the division, of which four ranges had eight beat offices (2 each) under it and three ranges had no beat office under them.

While checking the disbursement of monthly CA to the ranges and beats from the division, it was noticed that

⁸ Western Range (WR), Central Range (CR), Eastern Range (ER).

⁹ WR (Kanger Basti, Lang), CR (Nailalung, Abordium), ER (Dhansiri, Lahorijan).

¹⁰ Kanger Basti, Lang, Abordium, Dhansiri and Lahorijan.

¹¹ Inherent : ₹ 96.38 lakh; Entrusted : ₹ 202.27 lakh

¹² Inherent : ₹ 69.46 lakh; Entrusted : ₹ 153.57lakh

monthly CA was disbursed to five ranges and contrary to the normal procedure, also to the six beats by the division. Both disbursements were reflected in the CA register of the division.

Test-check of the monthly accounts submitted by the division to the KAAC revealed that there was no discrepancy between the CA disbursed to the five ranges (Northern Range, Protection Range, Eastern Range, Western Range and Central Range) and the adjusting cash account submitted by these ranges. As for the other two¹³ ranges having two¹⁴ beat offices each, CA was disbursed to the ranges including the share of the beats. Further scrutiny revealed that identical amounts (being the share of the four¹⁵ beats already disbursed to the ranges) were again disbursed to these four beats directly from the division. This phenomenon was observed in respect of these four beats in 11 monthly accounts out of 12 monthly accounts during 2007-08.

During these 11 months of 2007-08, CA disbursed to these two ranges and four beats amounted to ₹75.91 lakh of which, after adjusting cash account furnished with monthly accounts accounted for only ₹54.76 lakh left an unadjusted balance CA of ₹21.15 lakh (as detailed in *Annexure-I*). As the fund was not reflected in the cash book of the beats and whereabouts of the amount of ₹21.15 lakh was not traceable, the possibilities of misappropriation of fund cannot be ruled out.

Thus, DFOs disbursed Civil advance of ₹96.77 lakh twice to nine beats, once through the ranges and again

¹³ North East Range (NER) and North west Range (NWR)

¹⁴ NER (Deopani, Bogijan), NWR (Hyanthal, Borjuri)

¹⁵ Deopani, Bogijan, Hyanthal and Borjuri

directly to the beats, of which one was adjusted and other remained unadjusted and untraceable leading to suspected misappropriation. As the matter continued for years together, immediate investigation is necessary to ensure the bonafide of transactions.

In reply (July 2012) KAAC stated that no Civil advance was disbursed by the Divisions directly to the Beats. The reply is not acceptable as the copies of cash account made available to audit indicate that Civil advances were disbursed to Beats directly by Divisions.

5 Internal control mechanism

5.1 Internal Control is a process designed to provide reasonable assurance regarding the achievement of the objective of an entity with regard to efficiency and effectiveness of operations, compliance of applicable Rules and regulations, fulfilling accountability, executing functions in orderly, ethical efficient and effective manner, safe guarding against loss and sound financial reporting.

5.2 The following deficiencies in the internal control system of KAAC were noticed.

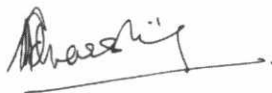
(i) There were wide variation between estimation and actuals in respect of revenue generation and expenditure as the process of estimation was not based on analysis of past performance and proper evaluation.

(ii) Policy procedures and internal checks towards generation and realisation of revenue like forest, mines and minerals and taxes were not adequately documented, spelt out by proper guideline, orders or manual.

(iii) Reconciliations between cash book (PLA) with Treasury records and between bank statements and

bank ledgers were not done to ensure accuracy of figures of Annual Accounts.

5.3 Considering the size and volume of transactions of KAAC, an internal Audit (IA) wing is required to be set up for conducting proper checks of all financial affairs so as to ensure accuracy and reliability of figures of books of accounts.



Guwahati
The

(C. H. Kharshiing)
Accountant General

Countersigned



New Delhi
The

(Vinod Rai)
Comptroller and Auditor General of India

Annexure-I

(Ref : Paragraph No.4.3.1 & 4.3.2)

Statement showing unadjusted Cash Account in respect of DFO Karbi Anglong West and East Division

(Amount in ₹)

Month and year	District Forest Officer, Karbi Anglong, West Division						District Forest Officer, Karbi Anglong, East Division		
	Inherent Sector			Entrusted Sector			Inherent Sector		
	As per accounts submitted by Field	As per Divisional Accounts	Difference/ Total of CA not submitted	As per accounts submitted by Field	As per Divisional Accounts	Difference/ Total of CA not submitted	As per accounts submitted by Field	As per Divisional Accounts	Difference/ Total of CA not submitted
Apr-07	602058	850715	248657	353926	730494	376568	227306	326782	99476
May-07	551162	774934	223772	991818	1152753	160935	567196	792528	225332
Jun-07	0	0	0	0	0	0	521236	640492	119256
Jul-07	546626	771409	224783	0	0	0	0	0	0
Aug-07	1144714	1570564	425850	2594526	3793881	1199355	948691	1225411	276720
Sep-07	548004	767519	219515	3758997	4533939	774942	455222	655590	200368
Oct-07	546126	766214	220088	474634	640804	166170	441539	647730	206191
Nov-07	544932	766045	221113	517193	682802	165609	436404	633255	196851
Dec-07	551466	789115	237649	536853	741712	204859	445462	646852	201390
Jan-08	565848	790371	224523	1410429	1868505	458076	500983	695772	194789
Feb-08	605259	829114	223855	4190741	5379221	1188480	480152	681655	201503
Mar-08	740710	962558	221848	528043	703424	175381	451718	645234	193516
Total	6946905	9638558	2691653	15357160	20227535	4870375	5475909	7591301	2115392