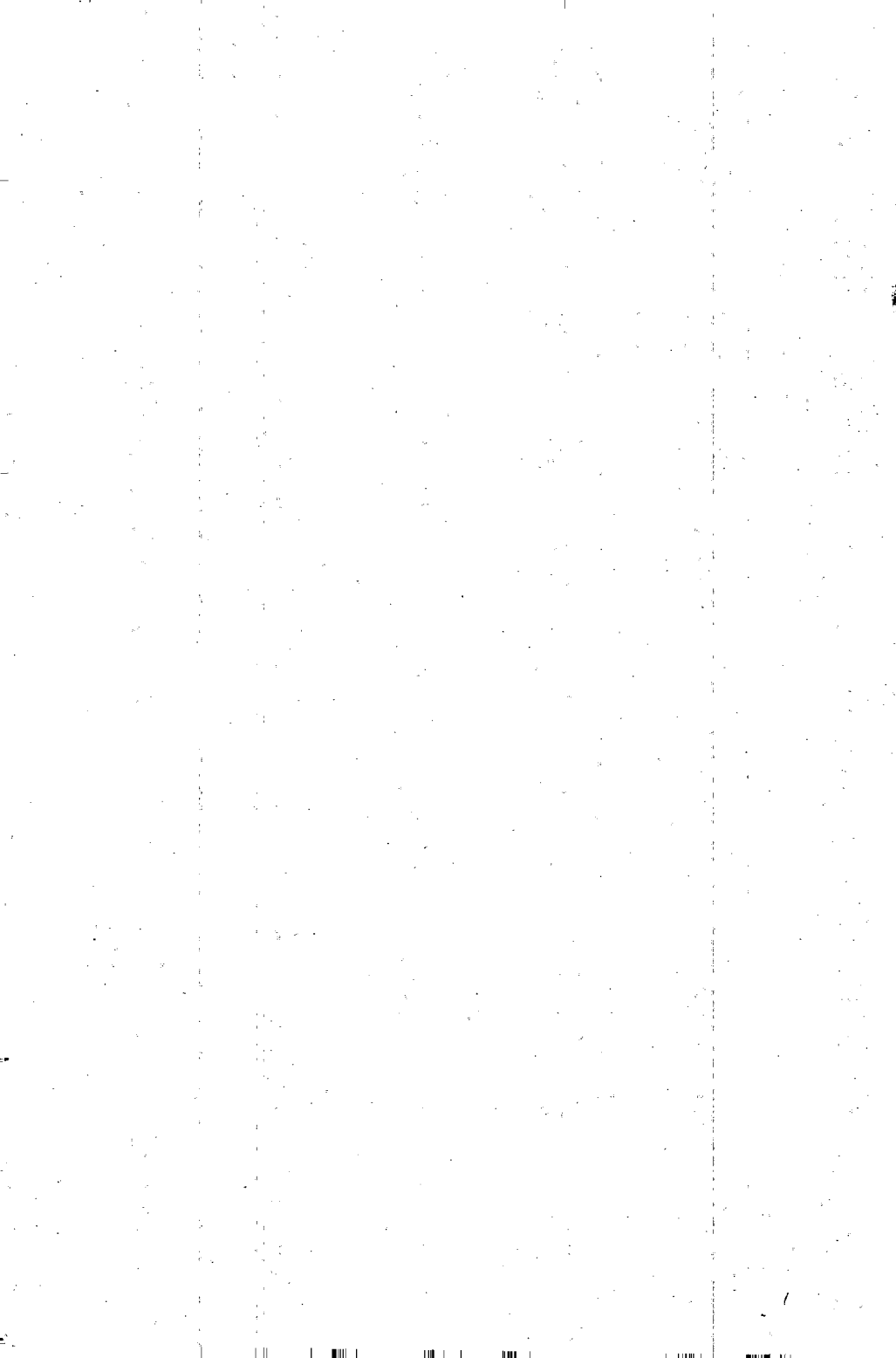




**REPORT OF THE  
COMPTROLLER AND AUDITOR  
GENERAL OF INDIA**

**FOR THE YEAR 1997-98**

**KARBI ANGLONG  
AUTONOMOUS COUNCIL  
DIPHU, ASSAM**



## TABLE OF CONTENTS

SL.NO	CONTENTS	PARAGRAPH(S)	PAGE(S)
1.	PREFATORY REMARKS		iii
2.	OVERVIEW		iv
<b>SECTION-I</b>			
3.	INTRODUCTION	1.1	1
4.	RULES FOR THE MANAGEMENT OF DISTRICT FUND	1.2	2
5.	MAINTENANCE OF ACCOUNTS	1.3	3
<b>SECTION-II</b>			
6.	RECEIPT AND EXPENDITURE	2.1	4
7.	COMMENTS ON ACCOUNTS	2.2	7
8.	ENTRUSTED FUNCTIONS	2.3	8
9.	PERSONAL LEDGER ACCOUNT	2.4	10
<b>SECTION-III</b>			
10.	GRANTS-IN-AID	3.1	11
11.	UTILISATION CERTIFICATE	3.1.1	11
12.	REVENUE RECEIPTS	3.2	12

13.	LOSS DUE TO SETTLEMENT OF CHECK GATES BELOW THE ASSESSED VALUE	3.2.1	12
14.	NON-SETTLEMENT OF MAHAL	3.2.2	13
15.	OTHER POINTS	3.3	13
16.	OUTSTANDING INSPECTION REPORTS	3.3.1	13

### APPENDICES

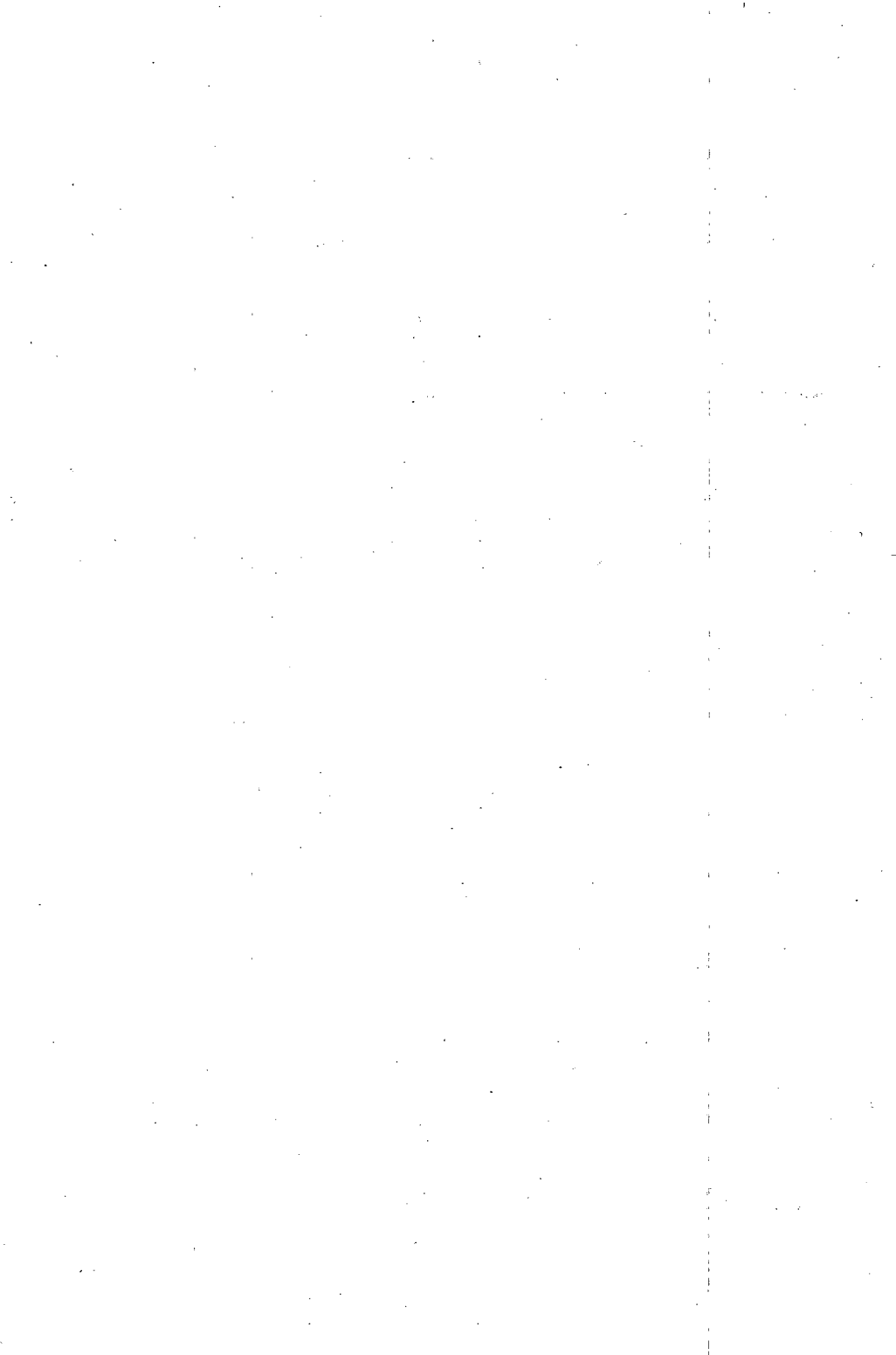
17.	APPENDIX-I SHORT-FALL IN COLLECTION OF REVENUE		15
18.	APPENDIX-II VARIATION IN RECEIPTS AND EXPENDITURE BETWEEN CURRENT YEAR AND PREVIOUS YEAR		16-17
19.	APPENDIX-III STATEMENT OF ESTIMATES OF CHECK GATE FOR 1997-98		17
20.	APPENDIX-IV STATEMENT SHOWING LOSS OF REVENUE DUE TO NON-SETTLEMENT OF MAHAL		18

## PREFATORY REMARKS

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

2. The cases mentioned in the Report are those which came to notice in the course of test check of the accounts for the year 1997-98.

3. This Report contains three sections of which one section deals with the constitution of the Karbi Anglong Autonomous Council, the rules for the management of the District Fund and maintenance of accounts by the Autonomous Council. The remaining two sections include comments on the Council's financial position and various irregularities relating to the year 1997-98.



## OVERVIEW

A synopsis of the findings contained in the important paragraphs is presented in the overview.

Net Revenue deficit during 1997-98 was Rs.102.84 lakh. The excess expenditure was met by irregular diversion of accumulated unspent funds advanced by State Government for entrusted functions.

(Paragraph 2.1.2)

There was a huge shortfall in collection of revenue by Rs.856.66 lakh against the projected receipts of Rs.1142.42 lakh (excluding grants-in-aid).

(Paragraph 2.1.3)

Variation between Budget provision and Actual expenditure resulted in 51 to 100 per cent savings.

(Paragraph 2.1.4)

Revenue receipt of Rs.21.62 lakh was not deposited in the Council's P.L.Account.

(Paragraph 2.2.1(i))

Actual receipts of Grants-in-aid from State Government were Rs.2030.58 lakh instead of Rs.2170.58 lakh shown in the Annual Accounts.

(Paragraph 2.2.1(ii))

Capital expenditure for Rs.138.00 lakh and Rs.158.61 lakh under head of account "Roads and Bridges" and "Public Works" was shown in Revenue Account.

(Paragraph 2.2.2)

The Council spent Rs. 222.31 lakh in excess of funds released by the State Government for entrusted functions.

(Paragraph 2.3.1(i))

Rs.142.48 lakh was invested from "Entrusted Sector" without obtaining prior approval of the State Government.

(Paragraph 2.3.1(ii))

Rs.529.28 lakh was deducted by the Council as Administrative Charges from the advances received from the State Government under Plan Allocation (Rs.8915.07 lakh) without the approval of the State Government.

(Paragraph 2.3.2)

Non-reconciliation of figures under PLA with Treasury led to huge differences between the figures recorded in Treasury records and Annual Accounts.

(Paragraph 2.4.1)

Loss of Rs.35.77 lakh due to settlement of check gates below the assessed value.

(Paragraph 3.2.1)

The Council did not report compliance to 437 audit observations relating to the period January 1972 to March 1997.

(Paragraph 3.3.1)



## SECTION-I

### 1.1 Introduction

The Karbi Anglong District Council in Assam (earlier known as the Mikir Hills District Council and renamed as the Karbi Anglong Autonomous Council, Diphu (with effect from 13 September 1995) was set up on 23 June 1952 under the provisions of Article 244 (2) read with the Sixth Schedule to the Constitution of India.

The Sixth Schedule to the Constitution of India provides for administration of specified tribal areas. For that purpose it provides for the constitution of a District Council for each autonomous district with powers to make laws on matters listed in paragraph 3(1) of the Sixth Schedule, mainly in respect of allotment, occupation, use of land, management of forests (other than reserve forest), use of any canal or watercourse for agriculture, regulation of the practice of 'Jhum' or other forms of shifting cultivation, establishment of village or town committees or councils and their powers, village or town administration including Police, Public Health and Sanitation and inheritance of property. Under paragraph 6(1) of the Sixth Schedule, the Councils have the powers to establish, construct or manage primary schools, dispensaries, markets, cattle pounds, ferries, fisheries, roads, road transport and waterways in the respective autonomous districts. The Councils also have the powers to assess, levy and collect within the autonomous districts, revenue in respect of land and buildings, taxes on professions, trades, callings and employments, animals, vehicles and boats, tolls on passengers and goods carried in ferries, maintenance of schools and dispensaries or roads as listed in paragraph 8 of the Sixth Schedule.

In addition, under paragraph 6(2) of the Sixth Schedule, *ibid*, the State Government has entrusted to the District Council additional functions in relation to agriculture, animal husbandry, cottage industries, soil conservation, social welfare, fisheries, forest (including reserve forests), etc. since June 1970

(as revised in November 1979 and November 1992). According to the terms of entrustment, the District Council is to receive advances from the State Government for the management of the entrusted functions and is to render monthly accounts in the prescribed form to the Accountant General with supporting vouchers. Budget provision for these functions (excepting for management of reserve forest) is made in the State Budget and the Council remains responsible to the State Legislature in respect of all matters relating to such funds provided for discharge of functions transferred to it. The State Government is to pay administrative charges to the Council for implementing these functions. In respect of reserve forests, no provision (expenditure or revenue) is made in the State Budget as the Council collects revenue and incurs normal expenditure relating to the management of forests.

## **1.2 Rules for the management of District Fund**

The Sixth Schedule to the Constitution of India provides for the constitution of a District fund for each autonomous district to which shall be credited all moneys received by the Council in the course of administration of the district in accordance with the provisions of the Constitution. In exercise of the powers conferred under Sub-Para (2) of Para 7 of the Schedule (as understood originally) the affairs of the District Councils are being regulated under the respective District Council Fund Rules. In respect of this District Council these are regulated under the Karbi Anglong District Fund Rules, 1952 as approved by the Governor. In view of the amendment of paragraph 7(2) of the Schedule (made with effect from 2 April 1970) which provides that rules are to be framed by the Governor for the management of the District Fund and for the procedure to be followed in respect of payment of moneys into the said Fund, the withdrawal of moneys therefrom, the custody of money therein and any other matter connected with or ancillary to these matters, the State Government of Assam prepared in 1972 draft District Fund Rules common to both the District Councils in Assam State. These draft rules were subsequently revised as the District Fund Rules, 1978, the Autonomous District Fund Rules, 1989, 1992 and 1995. The revised Rules, 1995 are yet to be finalised by the State Government.

### 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 and communicated to the Government of Assam in June 1977. The State Government forwarded this form of accounts to the Council in March 1978. The Annual Accounts for the year 1997-98 prepared in the prescribed form, due for submission by 30 June 1998 were submitted to Audit in September 1998.

Results of the test check of Annual Accounts of the Council for the year 1997-98 is given in the succeeding paragraphs.

## SECTION-II

### 2.1 Receipt and Expenditure

2.1.1 As per the Annual Accounts furnished by the Council, the receipt and expenditure of the Council for the year 1997-98 and resultant revenue deficit were as follows:

(Rupees in lakh)

#### Part-I DISTRICT FUND

Receipts		Disbursement	
I. Revenue Receipts		I. Revenue Expenditure	
i. Taxes on Income & Expenditure	121.59	i. District Council	49.90
ii. Land Revenue	10.20	ii. Executive Member	32.46
iii. Stamp and Registration Fees	3.83	iii. Administration of Justice	3.12
iv. Public Works	1.27	iv. Land Revenue	124.81
v. Other Administrative Service	0.46	v. Stamp and Registration	0.10
vi. Other General Economic Service	8.08	vi. Secretariat General Service	107.12
vii. Fisheries	2.18	vii. Stationery and Printing	85.59
viii. Forests	130.91	viii. Public Works	167.19
ix. Stationery and Printing	0.06	ix. Pension and other retirement benefit	39.35
x. Mines and Minerals	4.89	x. Education	1320.43
xi. Education	2.09	xi. Art and Culture	12.09
xii. Interest receipts	0.20	xii. Urban Development	66.86
xiii. Grants-in-aid from State Government	2170.58	xiii. Public Health, Sanitation and Water Supply	53.13
		xiv. Information and Publicity	0.84
		xv. Social Security and Welfare	0.91
		xvi. Relief on account of Natural Calamities	17.52
		xvii. Minor Irrigation	90.64
		xviii. Other General Economic Service	28.49
		xix. Forest	320.88
		xx. Roads and Bridges	37.75
<b>Total</b>		<b>Total</b>	
<b>Revenue Receipts</b>	<b>2456.34(A)</b>	<b>Revenue Expenditure</b>	<b>2559.18(C)</b>

Revenue deficit	102.84	Revenue Surplus	-
2. Capital	-	2. Capital	-
3. Debt	-	3. Debt	-
4. Loans and Advance	-	4. Loans and Advance	-
Recoveries of Loan and Advances	1.14(B)	Recoveries of Loan and Advances	26.79(D)
<b>Total of Part-I District Fund (A+B)</b>	<b>2457.48</b>	<b>Total of Part-I District Fund (C+D)</b>	<b>2585.97</b>
<b>Part-II DEPOSIT FUND</b>			
i) Fund received from the State Government for transferred functions	11557.97	i) Expenditure on transferred functions	11136.72
		ii) Deposit not bearing interest and Security Deposit	0.04
<b>Total of Part-II-Deposit Fund</b>	<b>11557.97</b>	<b>Total of Part-II-Deposit Fund</b>	<b>11136.76</b>
<b>Total Receipts Part-I&amp;II</b>	<b>14015.45</b>	<b>Total Disbursement Part I &amp; II</b>	<b>13722.73</b>
Opening Balance		Closing Balance	
i) Cash	1.51	i) Cash	2.28
ii) Treasury (PLA)	(-)292.13	ii) Treasury (PLA)	(-)0.18*
<b>Grand Total</b>	<b>13724.83</b>	<b>Grand Total</b>	<b>13724.83</b>

'-' (minus) balance was disagreement between Cash Book balance and reasury as mentioned in paragraph 2.4

### 2.1.2 Revenue Deficit

Revenue receipts (including Grants-in-aid received from the State Government) of the Council for the year 1997-98 pertaining to inherent functions as specified in the Sixth Schedule to the Constitution were Rs.2456.34 lakh. Against this, Council spent Rs.2559.18 lakh resulting in net deficit of Rs.102.84 lakh (4.19 per cent) compared to the revenue deficit of Rs.963.92 lakh (46.59 per cent) during 1996-97. The excess expenditure (Rs.102.84 lakh) was met by irregular diversion of accumulated unspent funds advanced by the State Government for discharging entrusted functions.

### 2.1.3 Shortfall in collection of revenue

The Budget of the Council projected Revenue receipts of Rs.1142.42 lakh (excluding Grants-in-aid from the State Government) against the actual collection of Revenue was Rs.285.76 lakh as reflected in the Statement 5 of the Annual Accounts resulting in huge shortfall in revenue collection of Rs.856.66 lakh (75 per cent). Details of variation between budget provision and actual collection is shown in **Appendix-I**.

The reasons for such huge shortfall in revenue collection was not stated.

### 2.1.4 Variation between Budget provision and actual expenditure.

In the following heads of account of Council, against adequate Budget provision either no expenditure or huge savings ranging between 51 and 100 per cent occurred.

					(Rupees in lakh)
Sl. No.	Head of Accounts	Budget Provision	Actual expenditure	Savings	Per centage of savings
1.	District Council	102.49	49.90	52.59	51
2.	Executive Member	107.65	32.46	75.19	70
3.	Administration of Justice	12.75	3.12	9.63	76
4.	Art & Culture	41.30	12.09	29.21	71
5.	Information & Publicity	23.00	0.84	22.16	96
6.	Agriculture	175.00	Nil	175.00	100
7.	Fisheries	10.00	Nil	10.00	100
8.	Transport	76.30	Nil	76.30	100

Reasons for such savings have not been stated by the Council.

### **2.1.5 Variation in receipts and expenditure between current year and previous year**

Significant variations in receipts and expenditure under different heads of account between current year (1997-98) and previous year (1996-97) are indicated in **Appendix-II**. The variations ranged from 23 per cent to 100 per cent in respect of receipts and from 0.4 per cent to 429 per cent in respect of expenditure. The reasons for variations had not been stated.

## **2.2 Comments on accounts**

**2.2.1(i)** During 1997-98, the Officer on Special Duty, Hamren had realised Rs.21.62 lakh towards professional tax, land revenue, check gate entry fees, market etc. and retained in hand without depositing the same in the PL Account of the Council and exhibiting the same in the Annual Accounts which resulted in understatement of revenue receipt to that extent (Rs.21.62 lakh).

**(ii)** Against the actual receipt of Rs.2030.58 lakh as Grants-in-aid from the State Government, Rs.2170.58 lakh was shown in the Annual Accounts. The difference of Rs.140.00 lakh (Rs.2170.58 lakh - Rs.2030.58 lakh) was unauthorisedly diverted from Major Head of Account "5054 PWD Roads - expenditure on construction of building of department" released by the State Government; resulting in overstatement of receipts by Rs.140.00 lakh.

**2.2.2** Under the head of account "Roads and Bridges", Capital expenditure of Rs.138.00 lakh for construction of link roads and under "Public Works" and Rs.158.61 lakh were spent for construction of Karbi Bhawan, Inspection Bungalow etc. and booked as revenue expenditure resulting in overstatement of revenue expenditure and understatement of capital expenditure.

**2.2.3** As per 6(2) of Sixth Schedule of the Constitution and terms of entrustment, all revenue collected against the inherent functions to be deposited to the Council Sector. Forest royalty of Rs.7.06 lakh collected by the Public Works Department and Flood Control & Irrigation Departments were to be credited to Council Sector under "Forests" whereas the amounts were wrongly classified and credited as revenue receipts of the State Government.

Similarly, refunds and recoveries of Rs.3.00 lakh were shown as revenue receipts instead of reduction from expenditure (deduct debit).

### 2.3 Entrusted functions

**2.3.1(i)** As per Memorandum of understanding dated 31 December 1996 between Government of Assam and Autonomous Council, the Council is not empowered to reappropriate funds from one major head of account to another in case of entrusted functions and is required to restrict the expenditure to the limit of Budget provision/Fund released by the State Government.

Under the following heads, the Council incurred expenditure of Rs.222.31 lakh in excess of fund released by the State Government by irregular diversion from other heads:-

(Rupees in lakh)

Sl. No.	Head of Account	Budget Provision	Fund released	Expenditure incurred	Excess of Expenditure over fund released
1.	4705-CAD(PLAN)	28.70	28.70	29.57	0.87
2.	2211-FW(PLAN-003 Training ANM)	19.19	8.89	11.58	2.69
3.	3054-053 MR 17 MTN (NON-PLAN)	94.82	29.05	190.49	161.44
4.	2059-053 (NON-PLAN)	52.54	38.10	88.80	50.70
5.	2216-G.R. Building (NON-PLAN)	27.47	21.45	25.66	4.21



Sl. No.	Head of Account	Budget Provision	Fund released	Expenditure incurred	Excess of Expenditure over fund released
6.	2401- Agriculture (NON-PLAN)	1440.45	138.60	140.20	1.60
7.	2702- MI (NON-PLAN)	141.56	120.66	120.96	0.30
8.	2851- Sericulture	71.62	60.68	60.84	0.16
9.	2236-SNP (NON-PLAN)	8.21	1.32	1.66	0.34
	<b>TOTAL</b>	<b>1884.56</b>	<b>447.45</b>	<b>669.76</b>	<b>222.31</b>

Reasons for the excess expenditure were not stated by the Council.

(ii) The Council paid Rs.142.48 lakh (February 1998) to a Company "M/s Karbi Anglong Chemicals (Pvt) Ltd.", Diphu for purchase of 14,24,800 nos. Equity Shares at the rate of Rs.10.00 each. The payment was met by the Council out of fund of unspent plan money pertaining to entrusted functions advanced by the State Government. The same has been debited to "Overall Administration Charges" of the Council's PLA for 1997-98. Approval of the State Government for such investment was not made available to audit.

Further in audit it was noticed that 7,44,728 shares of Rs.10.00 each were not issued by the Company as on 31 March 1997 against Council's payment of Rs.142.48 lakh.

The matter was reported to Council (July 1999) as well as to Government (September 1999).

In reply, the Council stated (October 1999) that the fund was diverted with the approval of Executive Committee vide resolution dated 7 August 1997. The reply of the Council is not tenable since the amount was

released by the State Government for specific functions, diversion of the same resulted in non-fulfillment of said function.

**2.3.2** "Administrative Charges" @Rs.7.5 per cent of the allotted plan fund on transferred subjects was to be paid by the State Government to the Council. Though, no such specific grant had been transferred by the State Government, the Council deducted Rs.529.28 lakh from the allotted plan fund of Rs.8915.07 lakh for meeting its pending liabilities. The action of the Council was irregular and had effected the development activities under Plan heads.

## 2.4 Personal Ledger Account

**2.4.1** The District Council Authorities maintained a Personal Ledger Account (PLA) with the Diphu Treasury, into which all receipts on account of regular functions and entrusted functions are credited and out of which all expenditure on both functions are met. The balances held in the PLA as per Council records were not reconciled with the balances shown in the records of Diphu Treasury for the period covered under audit resulting in huge discrepancies in the balances as shown below:-

Sl.No.		As per Treasury Records	As per Annual Accounts 1997-98
1.	Opening balances as on 01-04-1997	Rs. 4037.40 lakh	Rs. (-) 292.13 lakh
2.	Closing balance as on 31-03-1998	Rs. 2447.59 lakh	Rs. (-)17,535.91

The matter was reported to Council. In reply (October 1999) the Council stated that up to date reconciliation works would be complete by October 1999 but as of March 2000, further development was not communicated.

## SECTION-III

### 3.1 Grants-in-aid

#### 3.1.1 Utilisation Certificate wanting

(i) During 1996-97 and 1997-98 the District Council received Rs.52.00 lakh as Grants-in-aid under "Centrally Sponsored Scheme" for "Development of Schools under Central Sector Compact Areas". The amount was disbursed to 26 "Constituency Development Committees" (CDC) @Rs.2.00 lakh each for construction/repair of Lower Primary (LP) School buildings and for purchase of furniture for school in their respective constituencies and the utilization certificates were to be furnished by them within a period of one month.

The Council stated (October 1999) that out of Rs.52.00 lakh, Utilisation Certificate for Rs.44.00 lakh had been received. Utilisation Certificate for balance Rs.8.00 lakh are still awaited from 4 Committees (Bithung, Kapili, Rongkhong and Borjan).

(ii) Another amount of Rs.99.00 lakh was sanctioned as grants under Minor Irrigation Scheme (Rs.52.00 lakh to 26 Constituency Development Committee @Rs.2.00 lakh), Rural Water Supply (Rs.26.00 lakh to 26 Constituency Development Committee @Rs.1.00 lakh) and Rural Road Construction (Rs.21.00 lakh to 6 Constituency Development Committee @Rs.3.50 lakh) during the year 1997-98 and the amount was disbursed to the Constituency Development Committees but Utilisation Certificate have not yet obtained from the Constituency Development Committees till the date of audit (April 1999).

The Council, however, stated (October 1999) that necessary Utilisation Certificate had already been submitted by the Member Secretary of the concerned Constituency Development Committee but no records in support of such statement was produced to audit.

## 3.2 Revenue Receipt

### 3.2.1 Loss due to settlement of check gates below the assessed value

The aggregate Government value of 13 Motor Vehicle check gates under Diphu and Bokajan Sub-division were assessed by Taxation Department of the Council at Rs.53.75 lakh for the year 1997-98. Against this, the check gates were settled (April 1997) at Rs.40.35 lakh but subsequently revised and settled at Rs.21.30 lakh (May 1997) much below the assessed value. Moreover, remission for Rs.3.32 lakh was allowed to three check gates resulting in total revenue loss of Rs.35.77 lakh during 1997-98 as detailed in **Appendix-III**.

In reply (October 1999) the Council while admitting considerable decline over the estimated revenue (Rs.53.75 lakh to Rs.28.44 lakh) stated that the tenderers were not interested to get the settlement of Entry Check Gate at the assessed value of the Government (Rs.53.75 lakh) on the plea that there was considerable decline of plying of vehicles on account of prevailing situation in North East and damaged roads and bridges in the District.

In regard to remission of Rs.3.32 lakh the Council stated (October 1999) that the amount had already been realised and deposited to Council's Cash Book.

Reply of the Council (October 1999) is not acceptable as no records in support of the bidder's contention was available though they had quoted higher value initially and date of realisation and deposit of remission to Council's Cash Book were not furnished to audit.

### 3.2.2 Non-settlement of Mahal

Out of 23 Stone and Sand quarries/mahals (13 stone quarries

and 10 sand mahals) under the D.F.O. Hamren, 20 (9 sand mahals, 11 stone quarries) of sand mahal and stone quarries as detailed in the **Appendix-IV**, remained unsettled/inoperative since 1995 to 1999 (March 1999) and 2 more stone quarries under the Divisional Forest Officer (East) remained inoperative during 1997-98. Due to non-settlement/non-operation of these mahals and quarries there was a loss of revenue amounting to Rs.43.86 lakh as per assessed value of the Council.

### 3.3 Other points

#### 3.3.1 Outstanding Inspection Reports

Audit observations on financial irregularities and defects in the maintenance of accounts noticed during local audit and not settled on the spot were communicated to the Heads of the offices as well as to the next higher authorities through the Inspection Reports.

The position of outstanding audit paragraphs relating to the Karbi Anglong Autonomous Council is given below:-

Sl. No.	Period/Year of Inspection Report	Year of Issue	Number of outstanding Paragraph(s)
(1)	(2)	(3)	(4)
1.	January 1972 to December 1972	1974	5
2.	August 1975 to April 1976	1977	32
3.	May 1976 to June 1977	1978	44
4.	July 1977 to September 1978	1979	18
5.	October 1978 to January 1980	1981	14
6.	February 1980 to March 1981	1982	23
7.	April 1981 to March 1982	1983	21
8.	April 1982 to March 1983	1983	38
9.	April 1983 to March 1984	1985	62
10.	April 1984 to March 1985	1986	58

(1)	(2)	(3)	(4)
11.	April 1985 to March 1986	1987	12
12.	April 1986 to March 1988	1989	20
13.	April 1988 to March 1990	1996	17
14.	April 1990 to March 1995	1996	33
15.	April 1995 to March 1996	1997	17
16.	April 1996 to March 1997	1998	23
Total :			437

*Kanwar Manjit Singh*

Guwahati

The 20 OCT 2000

(Kanwar Manjit Singh)  
Accountant General (Audit)  
Assam

Countersigned

*V. K. Shunglu*

New Delhi

The 09 NOV 2000

(V.K. SHUNGLU)  
Comptroller and Auditor General of India

## APPENDIX - I

## Shortfall in collection of Revenue

(Ref. : Paragraph 2.1.3 page 6)

(Rupees in lakh)

Sl. No.	Major Head of Account	Budget estimates 1997-98	Actual receipts as per Annual Accounts 1997-98	Variation Shortfall (-) Excess (+)	Percentage of variation
1.	Taxes on Income & Expenditure	90.00	121.59	(+) 31.59	35
2.	Land Revenue	80.10	10.20	(-) 69.90	87
3.	Stamps & Registration fees	10.00	3.83	(-) 6.17	62
4.	Taxes on vehicle	80.10	—	(-) 80.10	100
5.	Interest Receipts	3.00	0.20	(-) 2.80	93
6.	Stationery & Printing	16.20	0.06	(-) 16.14	100
7.	Public Works	9.70	1.27	(-) 8.43	87
8.	Other Administrative Service	1.50	0.46	(-) 1.04	69
9.	Education	2.72	2.09	(-) 0.64	23
10.	Other General Economic Services	97.00	8.08	(-) 88.91	92
11.	Fisheries	5.00	2.18	(-) 2.82	56
12.	Forest	500.00	130.91	(-) 369.09	74
13.	Mines & Minerals	236.00	4.89	(-) 231.11	98
14.	Roads & Bridges	1.10	—	(-) 1.10	100
15.	Road Transport Services	10.00	—	(-) 10.00	100
	<b>Total</b>	<b>1142.42</b>	<b>285.76</b>	<b>(-) 856.66</b>	

## APPENDIX - II

Variation in Receipts and Expenditure between current year and previous year  
(Ref. : Paragraph 2.1.5 page 7)

(Rupees in lakh)

Sl. No.	Head of Account	Actual		Variation Decrease (-)	Percentage of variation Increase (+)
		1996-97	1997-98		
(1)	(2)	(3)	(4)	(5)	(6)
	<b>Revenue Heads</b>				
1.	Taxes on Income & Expenditure	94.36	121.59	(+) 27.23	29
2.	Land Revenue	7.27	10.20	(+) 2.93	40
3.	Stamps & Registration fees	1.98	3.83	(+) 1.85	93
4.	Public Works (Rent)	2.94	1.27	(-) 1.67	57
5.	Other Administration Services	0.83	0.46	(-) 0.37	45
6.	Other General Economic Services	12.03	8.09	(-) 3.94	33
7.	Fisheries	2.84	2.18	(-) 0.66	23
8.	Stationery and Printing	—	0.06	(+) 0.06	100
9.	Mines and Minerals	—	4.89	(+) 4.89	100
10.	Education	2.86	2.09	(-) 0.77	27
11.	Interest Receipts	—	0.20	(+) 0.20	100
	<b>Expenditure Heads</b>				
1.	District Council	15.36	49.90	(+) 34.54	225
2.	Executive Member	13.91	32.46	(+) 18.55	133
3.	Administrative of Justice	0.59	3.12	(+) 2.53	429
4.	Land Revenue	222.94	124.81	(-) 98.13	44
5.	Art and Culture	20.18	12.09	(-) 8.09	40



(1)	(2)	(3)	(4)	(5)	(6)
6.	Secretariat General Services	94.36	107.12	(+)12.76	14
7.	Stationery & Printing	88.75	85.59	(-) 3.16	04
8.	Public Works	113.94	167.19	(+)53.25	47
9.	Pension & other retirement benefit	25.00	39.35	(+)14.35	57
10.	Education	1827.02	1320.43	(-) 506.59	28
11.	Urban Development	88.70	66.86	(-)21.84	25
12.	Public Health Sanitation & Water supply	—	53.13	(+)53.13	100
13.	Other General Economic Services	20.78	28.49	(+) 7.78	37
14.	Information and Publicity	6.33	0.84	(-) 5.49	87
15.	Social Security and Welfare	1.49	0.91	(-) 0.58	39
16.	Relief on account of Natural Calamities	19.98	17.52	(-) 2.46	12
17.	Minor Irrigation	—	90.64	(+)90.64	100
18.	Forest	300.96	320.88	(+)19.92	07
19.	Roads and Bridges	171.98	37.75	(-) 134.23	78

## APPENDIX - III

Statement of estimates of Check gate for 1997-98

(Ref. : Paragraph 3.2.1 page 12)

(Rupees in lakh)

Sl. No.	Name of the Check gate	Assessed value	Settled rate	Revised settled rate	Remission allowed
1.	Garampani, NH-39	20.00	20.00	10.00	1.78
2.	Laharijan, NH-36	3.00	3.50	1.39	0.35
3.	Laharijan, NH-39	10.00	10.00	5.50	1.19
4.	Parokhowa, NH-36	15.00	1.89	1.89	—
5.	Borbhala	0.50	0.07	0.07	—
6.	Bogijan	0.25	0.25	0.09	—
7.	Barlangpher	2.00	2.00	1.35	—
8.	Howraghat	1.50	1.77	0.27	—
9.	Khatkhoti	0.50	0.50	0.50	—
10.	Kakochang	0.25	0.04	0.04	—
11.	Rangapahar C	0.25	0.04	0.04	—
12.	Rangsali	0.25	0.25	0.12	—
13.	Taradong	0.25	0.04	0.04	—
	<b>Total</b>	<b>53.75</b>	<b>40.35</b>	<b>21.30</b>	<b>3.32</b>

N.B.	Assessed value	Rs.53.75 lakh
	Less: Revised settled rate	<u>Rs.21.30 lakh</u>
		<b>Rs.32.45 lakh</b>
	Plus : Remission allowed	<u>Rs. 3.32 lakh</u>
	<b>Total</b>	<b>Rs.35.77 lakh</b>

## APPENDIX - IV

Statement showing loss of Revenue due to non-settlement of Mahal  
(Ref. : Paragraph 3.2.2 page 13)

Sl. No.	Name of Mahal/Quarry	Period of non-operation	Assessed value for loss incurred
1.	6 Km. Khanduli Stone Mahal	1995-98	Rs.2,10,000.00
2.	Hang Kram Southern Stone	-do-	Rs.3,15,000.00
3.	Hang Kram Northern Stone	-do-	Rs.3,15,000.00
4.	Jangkrabeak Stone	-do-	Rs.2,10,000.00
5.	Habigaon Stone	-do-	Rs.2,10,000.00
6.	Sarlangso Stone	-do-	Rs.3,15,000.00
7.	Amsolong Stone	-do-	Rs.3,15,000.00
8.	Hatidubi Stone	-do-	Rs.2,10,000.00
9.	Durang Stone	-do-	Rs.2,10,000.00
10.	Amsoli River Stone	-do-	Rs.2,10,000.00
11.	Longsang Stone	-do-	Rs.2,10,000.00
12.	Umpani Stone	-do-	Rs.3,15,000.00
13.	Portion Barapani River Sand	-do-	Rs.1,50,000.00
14.	Kapili River Sand	-do-	Rs.1,50,000.00
15.	Amrang Kapili River Sand	-do-	Rs.1,50,000.00
16.	Barapani River Sand	-do-	Rs.1,50,000.00
17.	Barapani Upstrum Sand	-do-	Rs.1,50,000.00
18.	Amtrang River Sand	-do-	Rs.1,50,000.00
19.	Sheecha Sand	-do-	Rs.1,50,000.00
20.	Amsoi River Sand	-do-	Rs.1,50,000.00
<b>Total</b>			<b>Rs. 42,45,000.00</b>

