



सत्यमेव जयते

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



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

**FOR THE YEAR ENDED
31 MARCH 2019**

**BODOLAND TERRITORIAL COUNCIL
KOKRAJHAR, ASSAM**

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

**FOR THE YEAR ENDED
31 MARCH 2019**

**BODOLAND TERRITORIAL COUNCIL
KOKRAJHAR, ASSAM**

TABLE OF CONTENTS

	Paragraph(s)	Page No.
Preface		iii
Overview		v
Chapter-I: Constitution, Rules and Maintenance of Accounts		
Profile of Bodoland Territorial Council	1.1	1
Organisational Structure of BTC Secretariat	1.2	2
Human Resources	1.2.1	3
Rules for the Management of District Fund	1.3	3
Maintenance of Accounts	1.4	3
Internal Control	1.5	4
Recommendations	1.6	4
Chapter-II: Autonomous District Council Fund		
Introduction to District Fund	2.1	7
BTC Resources	2.1.1	7
Budgetary process	2.1.2	8
Release of funds by State Government	2.1.3	9
Receipts and Disbursement	2.2	9
Composition of receipts	2.2.1	9
Summary of financial transactions	2.2.2	10
Trend of receipts and disbursement	2.2.3	10
Surplus/deficit under District and Deposit Fund	2.2.4	11
Unspent balance	2.2.5	12
Receipts of Own Fund compared with previous years	2.2.6	13
Sector wise receipts and disbursement under District Fund	2.2.7	13
Sector wise receipts and disbursement under Deposit Fund	2.2.8	14
Receipts compared to budget provision	2.3	15
Conclusion	2.4	16
Recommendations	2.5	16
Chapter-III: Audit of Annual Accounts		
Introduction to Accounts and Comments on Council Accounts	3.1	17
Comments on Form of Accounts	3.2	17
Comments on Accounts	3.3	19
District fund	3.3.1	19
Deposit Fund	3.3.2	20
Reconciliation of records	3.4	21
Non reconciliation with Appropriation Accounts	3.4.1	21
Non reconciliation with Personal Deposit Account	3.4.2	21
Conclusion	3.5	22
Recommendations	3.6	23
Chapter-IV: Compliance Audit Observations		
Inadmissible payment towards procurement of dustbin	4.1	25
Wrongful Payment on short supply of solar devices	4.2	26
Extra avoidable expenditure on procurement of Blanket	4.3	27
Non-realisation of Contract Money of Minor Minerals at enhanced rate	4.4	28
Conclusion	4.5	28
Recommendations	4.6	29
Appendices		31

PREFACE

PREFACE

This Report has been prepared for submission to the Governor of Assam under Paragraph 7(4) of the Sixth Schedule to the Constitution of India. It relates mainly to the issues arising from the audit of the Annual Accounts as also of the transactions of for the year 2018-19.

2. This Report contains four Chapters and the first of which deals with the Constitution of the Bodoland Territorial Council (BTC), Kokrajhar, Assam, the rules for the management of the District Fund and maintenance of accounts by the District Council. Chapter-II depicts Autonomous District Council Fund position. Chapter-III deals with the Comments on Accounts and Chapter-IV deals with compliance audit observations made during test-audit of transactions of the Secretariat of BTC including DDOs of entrusted departments for the year 2018-19 and those which came to notice in earlier years but not dealt with in previous Reports. The Compliance audit observations on the DDOs of entrusted departments under the Council are also reported separately through the C&AG's Report from time to time, and through Inspection Reports.

OVERVIEW

OVERVIEW

This Report contains four Chapters. Chapter–I provide a background on the formation of the Autonomous District Council, rules for the management of the District Fund and relevant Constitutional provisions on maintenance of Accounts. Chapter–II gives an overview on the financial position of the Council and budgetary process during the year. Chapter–III deals with audit comments on annual accounts of the Council for the year 2018-19 and Chapter–IV of the Report deals with the audit findings pertaining to transaction audit of the Council.

Internal Control

For efficient management of any organisation, an effective internal control mechanism should be in place to ensure that proper checks and procedures are exercised for effective discharge of its mandate, reliability of its financial reporting and compliance with applicable laws and regulations to avoid/minimise errors, detect and prevent instances of possible misappropriation, irregular payment, *etc.* An evaluation of internal control system in the Council revealed that internal control mechanism was weak as evident from persistent irregularities like discrepancy in cash balances as per annual accounts with that of Treasury records, non- deposit of Council's revenue in the Treasury, non-disclosure of Head of Account-wise and fund-wise opening and closing balances, unfruitful expenditure, failure to collect own revenue, lack of internal coordination among different departments, irregular submission of utilisation certificate (UCs), creation of liability, excess/avoidable expenditures *etc.*, highlighted in the Inspection Reports issued separately. Weak internal control is fraught with risks of fraud, misappropriation and financial irregularities, which remain undetected.

A synopsis of the important findings contained in the Report is presented below:

2. Autonomous District Council fund

➤ Annual Accounts did not follow the same CoA as was used for preparation of budget. BTC neither adopted CoA prescribed by C&AG nor followed LMMH.

Paragraph 2.1.2

➤ BTC maintains only consolidated opening and closing balances without Head/Grant wise details in the Personal Deposit Account. Non-disclosure of balances Head/Grant-wise details makes the Annual Accounts opaque and weakens the basis for control over expenditure and posed serious risk of mis-utilisation of funds released for various schemes/programmes.

Paragraph 2.2.5

➤ Details of Heads of Account-wise budget provisions *vis-à-vis* revenue actually collected during 2018-19 showed variation ranging between minus 100 and 172 *per cent.* BTC's Budget estimation on revenue collection need to be reviewed to set a more realistic target for better augmentation of own resources.

Paragraph 2.3

Recommendations

Council should include anticipated unspent balances in the entrusted budget document of the succeeding financial year as envisaged in the Assam Budget Manual.

Council may ensure adoption of C&AG's prescribed Chart of Accounts in its Normal Budget for better depiction/disclosure in its Annual Accounts.

Council may disclose Grant-wise Head-wise breakup of consolidated opening and closing balances in the Annual Accounts to provide assurance that the expenditure incurred was for the purpose it was sanctioned.

3 Audit of Annual Accounts

➤ Rule 22(1) of BTC Fund Rules, 2012 requires revenue receipts from its own source including assistance by the state government, and corresponding expenditures therefrom to be shown under Part-I District Fund, while funds received from State budget for entrusted functions and expenditure incurred therefrom are to be shown under Part-II Deposit Fund instead of C&AG's prescribed format which is Part-I (District Fund) and also as per Rule 19 (1) of the BTC Fund Rules, 2012 leading to internal inconsistency within the same Rules.

Paragraph 3.2.1

➤ Annual Accounts of BTC depicted 'NIL' expenditure under Capital Outlay while Appropriation Accounts (Grant No. 78) indicate that BTC had incurred an expenditure of ₹ 804.97 crore towards creation of Capital assets as on 31 March 2019.

Paragraph 3.2.3 (ii)

➤ The Annual Accounts of BTC for the year 2018-19 lack completeness and comparability as both Statement 5 and Statement 6 provide insufficient information *vis-à-vis* the prescribed Forms of Account.

Paragraph 3.2.3 (vi)

➤ During 2018-19, under Article 275 (1), the CHD, WPT&BC incurred an expenditure of ₹ 1.79 crore on 30 numbers of works but the entire financial transaction was neither accounted for in the Annual Accounts nor routed through the PDA in violation of the provisions of BTC Fund Rules.

Paragraph 3.3.2.1

➤ Discrepancy between the figures reported in the Annual Accounts and Treasury records was noticed which could not be explained by BTC due to non-reconciliation of figures of its own records with that of the figures maintained by Kokrajhar Treasury. This deficiency persisted despite being pointed out in previous Audit reports.

Paragraph 3.4

Recommendations

Council may review its Fund Rules to exclude all internal inconsistencies, and for adoption of good accounting practices of State Government and other autonomous councils created under the sixth schedule of the constitution.

Council should compile its Annual Accounts following C&AG's prescribed guidelines for greater accountability and for proper disclosure.

Council may carry out a periodical reconciliation of its accounts with PAG (A&E) and the Treasury Officer, Kokrajhar to avoid accumulation of discrepancies.

4. Compliance Audit Observations

➤ BTC procured dustbins at a rate in excess of MRP leading to excess payment of ₹ 6.12 crore.

Paragraph 4.1

➤ Release of payment to the supplier by BTC, without verifying the actual supply and installation of solar sets at the site resulted in avoidable extra payment of ₹ 1.36 crore for materials not actually supplied. The expenditure of ₹ 3.42 crore incurred for installation of Solar Power Energy Generating Devices remained unfruitful.

Paragraph 4.2

➤ Lack of coordination between the different departments under BTC or Centralised procurement system at the BTC resulted in avoidable extra expenditure of ₹ 2.69 crore on procurement of blanket by P&RD Department.

Paragraph 4.3

➤ Failure of Divisional Forest Officer, Chirang to increase the annual contract money payable by the Contractor by 25 per cent on completion of each block of three years as per provisions of Rule 18 (2) of AMMC Rules, 2013 in the contract agreement resulted in short realisation of revenue to the tune of ₹ 10.47 lakh and another potential loss of revenue to the extent of ₹ 78.20 lakh at the end of the seven year contract period.

Paragraph 4.4**Recommendations**

Council should initiate action against the officials for accepting and submitting delivery challans without ascertaining the actual receipts which resulted in excess payment for materials not actually supplied.

Council should issue clear instructions prescribing the role and responsibilities of the Purchase Committee, processes and procedures for procurement of materials, coordination among its different Departments to prevent excess and inadmissible expenditure.

Council should fix responsibility for not including the provisions of AMMC Rules in the agreement which led to loss of Government revenue.

CHAPTER-I

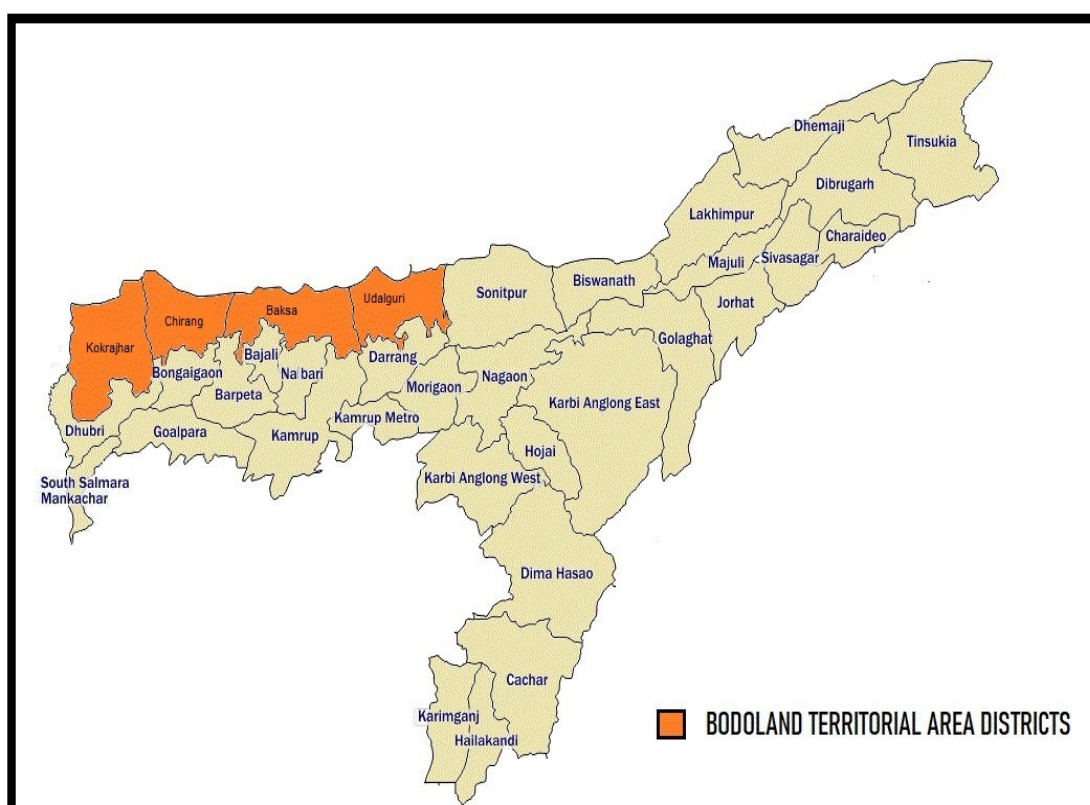
Constitution, Rules and Maintenance of Accounts

Chapter-I

Constitution, Rules and Maintenance of Accounts

1.1 Profile of Bodoland Territorial Council

Bodoland Territorial Council (BTC) is an Autonomous Council in Assam, established in pursuance of a Memorandum of Settlement (MoS)¹ amongst Government of India, Government of Assam and Bodo Liberation Tigers. The BTC was set up on 05 December 2003 in terms of an amendment² to the Sixth Schedule of Constitution of India. The BTC encompasses 8821.68 sq.km of area comprising four districts of the State (about 11.25 per cent of total area of Assam).



As per the amendment to the Sixth Schedule, the Council would have a maximum of 46 members, of whom, 40 are elected through adult suffrage, while six members are nominated by the Governor of Assam. Out of the 40 elected seats, thirty are reserved for Scheduled Tribes, five for non-tribal communities, five open for all communities. The nominated members are to be selected from amongst the unrepresented communities from the BTC area, of which at least two should be women.

The Sixth Schedule to the Constitution provides for administration of specified tribal areas by constituting a District/ Regional Council for each autonomous district/region with powers to make laws on matters listed in paragraph 3(1) of the Sixth Schedule,

¹ MOS of 10 February 2003 reached amongst Government of India, Government of Assam and Bodo Liberation Tigers.

² The Sixth Schedule to the Constitution (Amendment) Act, 2003.

mainly in respect of allotment, occupation, use of land, management of forests (other than reserved 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, public health and sanitation and inheritance of property. Further, in terms of Paragraph 3B³ of the Sixth schedule, the BTC was vested with additional powers to make laws on 40 subjects (*Appendix-I*) as specified under serial (i) to (xl) in the Schedule *ibid*.

In terms of 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 BTC also has the powers to assess, levy and collect within Bodoland Territorial Area District (BTAD), taxes on land and buildings, professions, trades, employments, taxes on animals, vehicles and boats, the entry of goods into a market for sale therein, and tolls on passengers and goods carried by ferries, and taxes for maintenance of schools, dispensaries or roads, *etc.*, as listed in paragraph 8 of the Sixth Schedule to the Constitution.

In order to enable the BTC to exercise the above powers, the State Government resolved (31 October 2003) to extend the former's executive powers and delegated/entrusted functions in respect of 39 out of 40 subjects (except relief and rehabilitation). Accordingly, administrative procedure/modalities were framed (16 October 2004) by Government of Assam in consultation with the BTC under which Plan funds would be made available as advance, primarily against Grant No. 78 of the State budget, for BTC to incur expenditure on 39 subjects. As a part of this administrative arrangement, BTC is required to render monthly detailed accounts to the Principal Accountant General (Accounts and Entitlements) for adjustment of such advance of funds provided for through State Budget. It was also provided for in the administrative procedure⁴ that the State Government would decide the modalities for transfer of other Plan (Schemes/ Programmes) and Non-Plan funds to the BTC.

However, such procedure/ modalities is yet to be framed as on the date of submission (November 2020) of accounts for the year 2018-19 by the BTC to Accountant General.

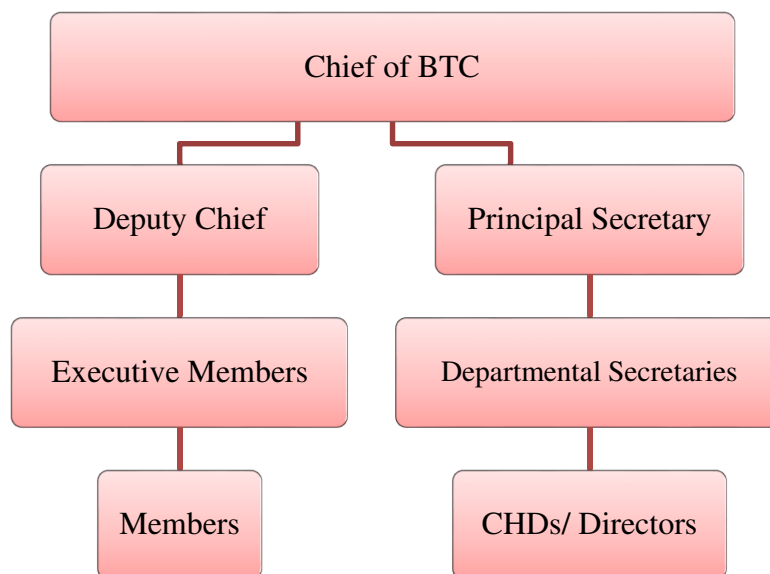
1.2 Organisational structure of BTC Secretariat

The BTC Secretariat was headed by the Principal Secretary, BTC, Kokrajhar who also functioned as the Drawing and Disbursing Officer (DDO) of the Council. Departmental Secretaries and Council Heads of Departments (CHD) cum Directors of different departments, assisted the Principal Secretary in carrying out the departmental activities. There were thirty-seven CHDs along with respective subordinate DDOs at field level to carry out the functions of BTC.

³ Included vide Sixth Schedule to the Constitution (Amendment) Act, 2003.

⁴ Office Memorandum dated 16 October 2004.

The structure of BTC administration is given in the organogram below:



1.2.1 Human Resources

As per Rule 155 of the BTC Fund Rules, 2012 in April every year, a detailed statements of the permanent establishment existing on 01 April shall be prepared in prescribed form and kept on record in the Council Office.

Audit observed that BTC did not prepare the detailed statement of its staff as mandated by the BTC Fund Rules as of March 2019.

BTC (May 2022) reported that Sanctioned Strength (SS) of BTC Secretariat was 565 (Government Sanctioned post: 246; Council Sanctioned post: 319) against which persons-in-position (PIP) during 2018-19 was 493, indicating a shortfall of 72. Copies of Government/ Council orders pertaining to the actual SS to ascertain the authority were not provided to audit. Moreover, BTC Secretariat did not maintain SS *vis-à-vis* PIP for various categories of staff of the entrusted departments. Due to failure of the BTC to provide the information despite specifically as called for, Audit could not verify the actual staff position of BTC.

1.3 Rules for the Management of District Fund

As per Paragraph 7(2) of the Sixth Schedule, the Governor may make rules for the management of the District Fund detailing the procedure for payment of money into the said fund, withdrawal of moneys therefrom and the custody of moneys therein. In keeping with this, the Bodoland Territorial Council Fund Rules, 2012 was framed and notified in September 2012.

1.4 Maintenance of Accounts

In terms 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 is to be prescribed by the Comptroller and Auditor General of India (CAG). The approved format *inter-alia* provides for two divisions of the accounts, 'Part-I District Fund' and 'Part-II Deposit

Fund'. The Fund, as prescribed under paragraph 7(1) of the Sixth Schedule to the Constitution is maintained in the Kokrajhar Treasury, as the PDA of BTC.

The accounts and records of the Principal Secretary, BTC, Kokrajhar are test audited by CAG under Paragraph 7(4) of the Sixth Schedule to the Constitution. BTC submitted its Annual Accounts in the approved format for the year 2018-19 in November 2020 with a delay of 17 months appending Annexures disclosing Head of Account-wise receipts and disbursements pertaining to funds transferred to BTC by the State Government. Audit of Annual Accounts along with the transactions of the Council for the year 2018-19 was conducted from 22 February 2021 to 07 May 2021.

Result of audit of Annual Accounts for the year 2018-19 and test-check of the transactions of the Council during the year 2018-19 have been presented in Chapter-II to Chapter-IV of this Report.

1.5 Internal Control

For efficient management of any organisation, an effective internal control mechanism should be in place to ensure that proper checks and procedures are exercised for effective discharge of its mandate, reliability of its financial reporting and compliance with applicable laws and regulations to avoid/minimise errors, detect and prevent instances of possible misappropriation, irregular payment, *etc.* As part of internal control, effective internal audit arrangement should be in place to ensure compliance with the provisions of the Financial Rules and Regulations.

Audit observed that there was no internal audit wing set up in BTC during 2018-19. Further, evaluation of internal control system in the Council revealed that internal control mechanism was weak as evident from the persistent irregularities such as discrepancies in cash balances as per annual accounts with that of Treasury records, non-deposit of revenue in the Treasury, non-disclosure of Head of Account-wise and fund-wise opening and closing balances, unfruitful expenditure, failure to collect own revenue, lack of internal coordination among different departments, irregular submission of utilisation certificates (UCs), creation of liability, excess/avoidable expenditure, *etc.*, highlighted in the Inspection Reports issued separately. A few such instances are discussed in the succeeding Chapters. Weak internal control is fraught with risks of fraud, misappropriation and financial irregularities, which might remain undetected.

The Council may establish an Internal Audit Wing to strengthen the internal control system for better management of its affairs.

1.6 Recommendations

- *The Council should maintain detailed statement of sanctioned strength and persons-in-position for all the cadres for better human resource management.*
- *Council may ensure timely submission of Annual Accounts to the Accountant General as per the prescribed timeline; and*

- *BTC needs to strengthen its internal control mechanism, to reduce deficiencies in its financial management and to prevent possible frauds and misappropriation of funds.*

CHAPTER-II

Autonomous District Council Fund

Chapter-II

Autonomous District Council Fund

2.1 Introduction to District Fund

Paragraph 7 of Sixth Schedule to the Constitution provides for a District Fund for each autonomous region and a Regional Fund to which shall be credited all moneys received by the District Council for that district and the Regional Council for that region in the course of the administration of such district or region respectively in accordance with the provisions of the Constitution. The BTC Fund was constituted under the provisions of Sub-Paragraph (I) of Paragraph 7 of the Sixth Schedule to the Constitution to which shall be credited all moneys received by the BTC in the course of the administration of the Bodoland Territorial Area District (BTAD) in accordance with the provisions of the Constitution. The fund is maintained as Deposit Account (8443-Civil Deposit) in the Kokrajhar Treasury and Principal Secretary of BTC is the authorised officer who operates the fund.

The ADC fund comprises of receipts from its own resources, shared revenue and grants/ Loans & Advances from State / Central Governments. Broad classification as per CAG's prescribed form of Accounts is as discussed below:

A. District Fund

District Fund further has two divisions namely: (i) Revenue Section for Revenue Receipts and Expenditure and (ii) Capital Section for Capital Receipts and Expenditure, Public Debt, Loans and Advances. The first division deals with the proceeds of taxation and other receipts classed as revenue receipts and revenue expenditure met therefrom. It also includes the grants and contributions received from the Government and also grants and contributions made by the Council. The second division deals with expenditure of Capital nature met from borrowed funds. It also comprises of loans received and their repayments by the Council and loans and advances disbursed and their recoveries made by the Council.

B. Deposit Fund

Deposit Fund covers transactions relating to Deposits, General Provident Fund (GPF), other funds and advances such as Cess, Income Tax, Sales Tax and Security Deposits, *etc.*, where the Council incurs a liability to repay the moneys received or has a claim to recover the amount paid.

Contrary to this, as per the extant practise, funds received from the State Government for subjects/departments entrusted to the Council during 2016-17 were accounted for in Part-II Deposit fund while own resources of the Council were accounted for in the District Fund. This has been discussed in Chapter III of this Report.

2.1.1 BTC Resources

Resources of BTC are mainly from the Revenue receipts of own sources, like Forest, Land Revenue, Market and Fair, *etc.*, as envisaged in the Sixth Schedule of the

Constitution. Assistance to meet a part of the Council's own expenditure is also provided by the State Government. For implementation of various developmental schemes/programmes for 39 entrusted departments to BTC, the State Government provides funds from the State budget (BTC specific Grant No-78). In addition, BTC is also in receipts of funds from other⁵ Grants through the State Budget for various purposes.

2.1.2 Budgetary process

BTC prepares two sets of budgets as detailed below:

Entrusted Budget: BTC prepares its entrusted budget, which forms Grant No. 78 of the State Budget, for subjects entrusted to it as per the Sixth Schedule to the Constitution. This budget is submitted to the State Government for appropriation by the State Legislature and release of funds. In this budget, the Chart of Accounts (CoA)⁶ followed by BTC is that of List of Major and Minor Heads (LMMH) of the Union and States. Funds from this Grant are released by the State Government to BTC in two instalments as advances. In this budget, BTC do not include the unspent balances of previous year.

Council Budget/ Normal Budget: BTC also prepares another budget in respect of estimated own revenue receipts, estimated Central Sector Schemes (CSS) and receipts relating to grants other than Grant No. 78 received from the State Government and the estimated expenditure to be incurred therefrom. The Form of Accounts as well as the heads of account (Chart of Accounts) for use by the Autonomous District/Regional Councils were prescribed by the CAG in 1977 with the approval of the President, under clause 7(3) of the Sixth Schedule to the Constitution. The CAG's Chart of Accounts (CoA) prescribed for ADCs is a simplified CoA with 17 Major Heads (Roman Number I to XVII) for Revenue Receipts and 24 Major Heads (Number 1 to 24) for Revenue Expenditure and three Major Heads for Capital Expenditure (Number 40 to 42), while LMMH is the comprehensive CoA, followed uniformly by Union and State Government.

Audit, however, noticed that CoA followed in Council Budget deviates from both CAG's prescribed CoA as well as LMMH. It may be pointed out that, while the Controller General of Accounts prescribed the Account code '*2225-03-001-Welfare of Scheduled Castes, Scheduled Tribes Other Backward Classes and Minorities-Welfare of Backward Classes-Direction and Administration*' to book expenditure on salary and the CAG's had prescribed a simplified code '*1-District Council- District Council-Pay and Allowances of Chairman, Dy. Chairman and members of District Council*', the Council assigned Account code '*2225-01-a*' to book the expenditure on '*Salary and Allowances of Speaker Dy. Speaker*' in deviation from the prescribed CoA which needs rectification.

⁵ For illustration: Grant No. 25-Misc General Service, Grant No. 38-Welfare of SC/ST&OBC, Grant No. 39: Social Security Welfare and Nutrition, Grant No. 44 NEC, Grant No. 66-Compensation & Assignment of Local Bodies and PRI, etc.

⁶ A numbering system where each account head on the financial statements is assigned a number.

2.1.3 Release of funds by State Government

Upon appropriation of the Entrusted budget of BTC (Grant No. 78) by the State Legislature, fund is released by GoA as Advance under the Head of Account “K-Deposit and Advances (C) 8550 Civil Advances not bearing interest-103- Other Departmental Advances” and placed at the disposal of BTC as per Paragraph 6(2) of the Sixth Schedule to the Constitution.

Under such provision, BTC is responsible to the State legislature for the funds transferred to it by the State. The BTC is also liable to render detailed monthly accounts to Pr. AG (A&E), Assam.

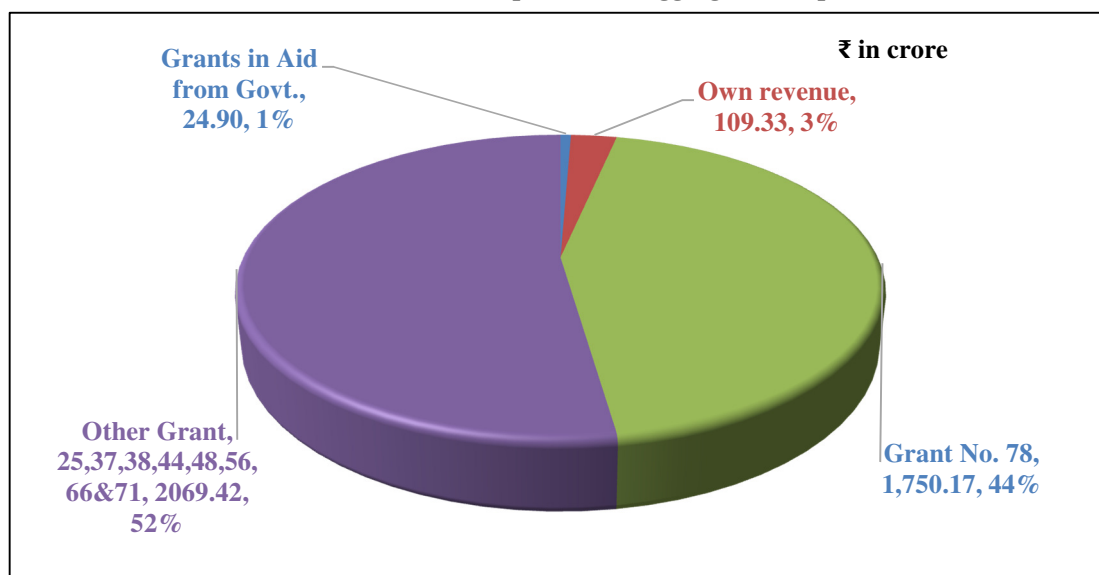
Besides this, there are also funds released from other than Grant No. 78 by the respective departments of the State Government through sanction/Fixation of Ceiling/ Bank draft, Advances, *etc.*, for which, BTC do not render monthly accounts to Pr. AG (A&E). After receipts of these funds by the BTC, the details of transactions are maintained in the treasury under the Public Deposit Account-Head of Account “8443– Civil Deposits.”

2.2 Receipts and Disbursements

2.2.1 Composition of receipts

During 2018-19, BTC raised only ₹ 109.33 crore from its own sources while ₹ 1,750.17 crore was released by the State government from BTC specific Grant No. 78. Besides, BTC also received ₹ 2,069.42 crore from other Grant of State Budget. The composition of resources of the Council during 2018-19 is shown in **Chart-2.1**.

Chart-2.1 Composition of Aggregate receipts



Source: Annual Accounts

The above chart indicates that only three *per cent* (₹ 109.75 crore⁷) of its fund was generated by BTC during 2018-19 while 97 *per cent* (₹ 3844.49 crore⁸) of the funds was provided by the State Government.

⁷ Excluding ₹ 24.90 received from GoA as Grants-in-Aid.

2.2.2 Summary of financial transactions

Summary of financial transactions of BTC during 2018-19 is shown in **Table-2.1**, while **Appendix-II** provides details of receipts and disbursements of the current as well as the previous year as per Annual Accounts of BTC.

Table-2.1: Fund position of BTC during 2018-19

		(₹ in crore)
Receipts		Disbursement
134.65	District Fund	117.15
-	Surplus under District Fund	17.50
3,819.59	Deposit Fund	3,565.19
--	Surplus Under Deposit Fund	254.40
3,954.24	Total receipts and disbursement	3,682.34
998.94	Opening /Closing Balance	1,270.84
4,953.18	Grand Total	4,953.18

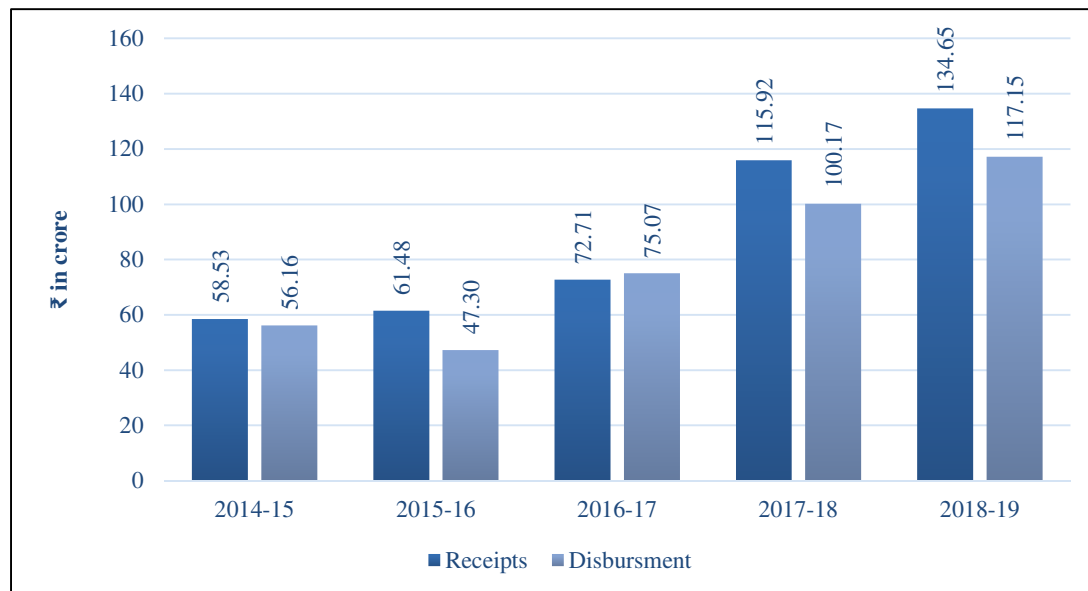
Source: Annual Account

As is evident from the above table, bulk of the activities (96 per cent⁹) undertaken by BTC are from the funds provided by the State Government, which is currently being shown under Deposit Fund.

2.2.3 Trend of receipts and disbursement

Charts 2.2 and **2.3** present the trends of receipts and disbursement under District Fund (fund generated from its own sources) and Deposit Fund (funds provided by the State Government) over a period of five years (2014-19).

Chart-2.2: Trends of receipts and disbursement under District Fund during 2014-19

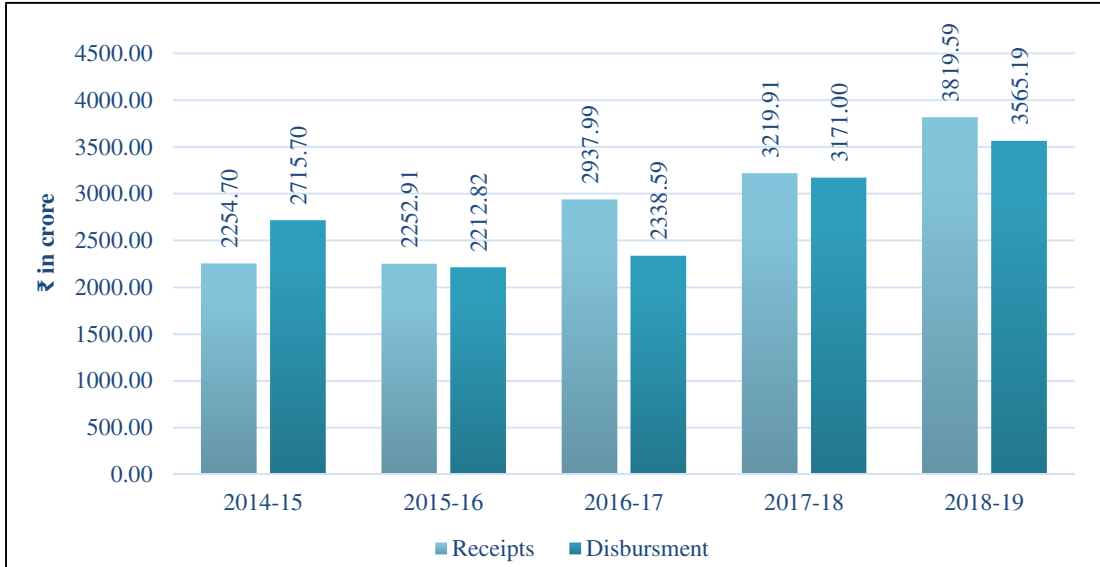


Source: Annual Accounts

⁸ Including ₹ 24.90 received from GoA as Grants-in-Aid accounted under District Fund.

⁹ ₹ 24.90 crore received from State Government was only accounted under District Fund.

Chart-2.3: Trends of receipts and disbursement under Deposit Fund during 2014-19



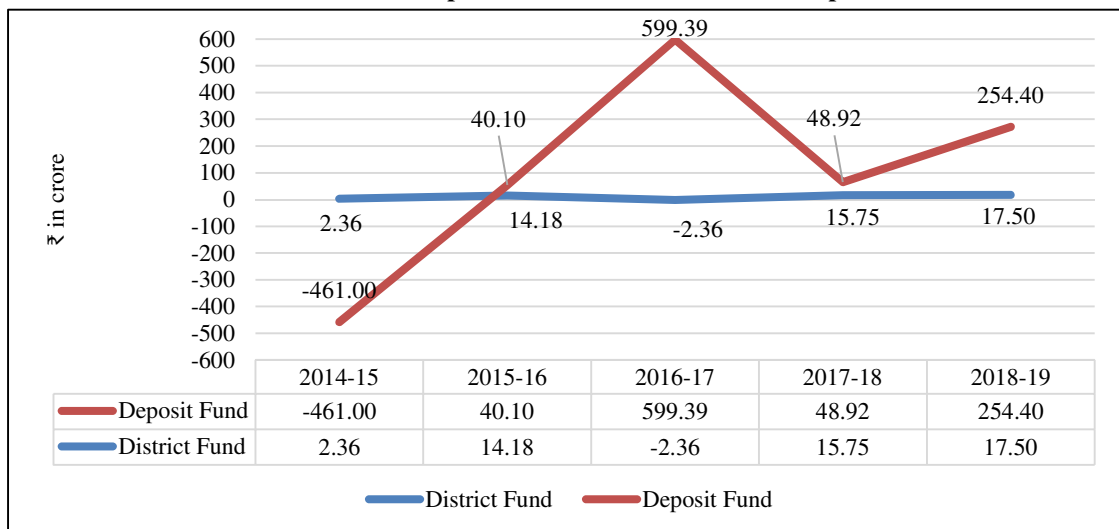
Source: Annual Accounts

As can be seen from Chart 2.2, during the periods 2014-16 and 2017-19, the expenditure under District Fund was within the receipts except for the year 2016-17 where BTC had incurred excess expenditure of ₹ 2.36 crore over its actual receipts. Similarly, as shown in Chart 2.3, the expenditure under Deposit Fund of BTC during the last five years (2014-19) was within the fund receipts except during 2014-15 where an excess expenditure of ₹ 461 crore was reported in its Annual Accounts. The head of accounts from which BTC incurred the excess expenditure over the receipts during the year could not be ascertained in audit as BTC maintained only consolidated balances for both District and Deposit Funds.

2.2.4 Surplus/deficit under District and Deposit Fund

The trend of fund wise surplus/deficit during 2014-19 is depicted in **Chart-2.4**:

Chart-2.4: Trend of Surplus/deficit under District and Deposit Fund



Source: Annual Accounts

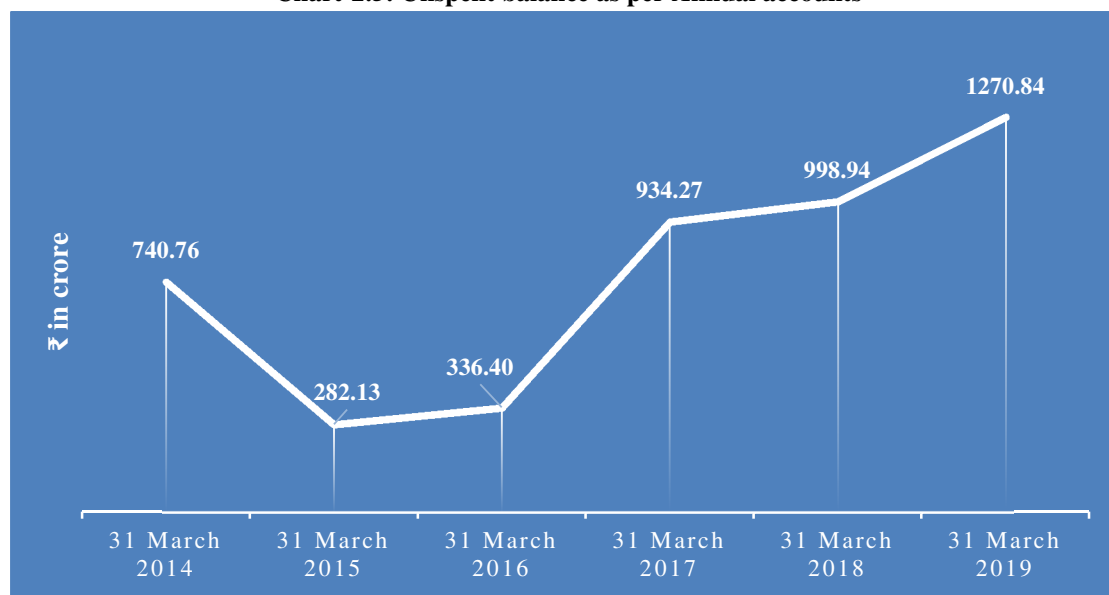
As can be seen from Chart 2.4, there was a deficit of ₹ 2.36 crore under District Fund during 2016-17. Surplus of ₹ 15.75 crore and ₹ 17.50 crore was noticed during 2017-18 and 2018-19 respectively.

The trend of surplus/deficit under **Deposit Fund** (funds provided by the State Government for entrusted functions) show fluctuating trend from deficit of ₹ 461 crore in 2014-15 to increase in surplus to ₹ 599.39 crore during 2016-17. The surplus, however, declined to ₹ 48.92 crore during 2017-18 and increased again to ₹ 254.40 crore during 2018-19. The Heads of Account which contributed to surplus/deficit could not be analysed in audit as BTC do not maintain Heads of Account Wise Closing balance or disclosed in Annual Accounts.

2.2.5 Unspent balance

Rule 3(3) of BTC Fund Rules, 2012 provides that the unspent balance at credit of the fund at the end of the financial year shall be carried over to the next financial year. Thus, there is no lapsing of Funds at the end of the financial year. **Chart-2.5** presents the position of unspent balances of last five years as per Annual Accounts.

Chart-2.5: Unspent balance as per Annual accounts



Source: Annual accounts

The Closing (unspent) balance of the Council as on 31 March showed a fluctuating trend during the last six years (2013-19). It fell from ₹ 740.76 crore in 31 March 2014 to ₹ 282.13 crore in 31 March 2015. Thereafter, there was a rising trend and it reached ₹ 1270.84 crore as on 31 March 2019. The increasing trend in closing balance indicated that the Council has not been able to utilise fully the funds for executions of the schemes and projects under implementation.

Further, BTC maintains only consolidated opening and closing balances without Head/Grant-wise details in the Personal Deposit Account. Non-disclosure of balances Head/Grant-wise details makes the Annual Accounts opaque and weakens the basis for control over expenditure and posed serious risk of mis-utilisation of funds released for various schemes/programmes.

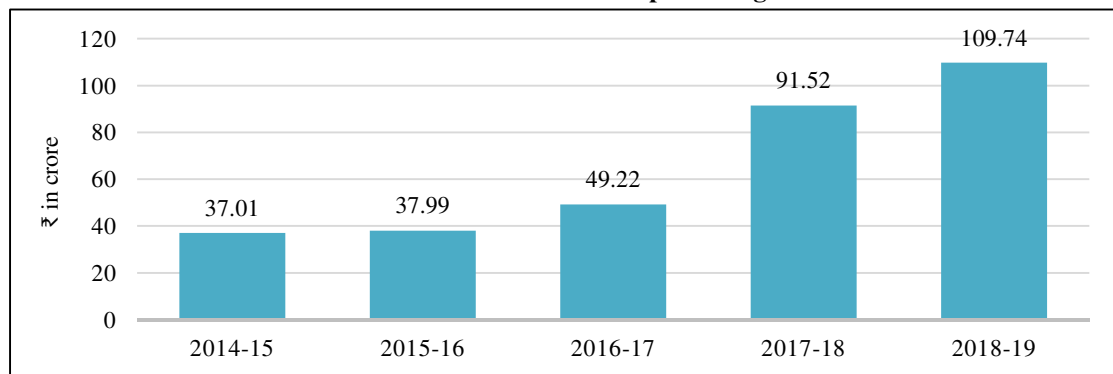
During the year 2018-19, the Annual Accounts disclosed that against 24 Heads of Accounts, BTC had incurred expenditure in excess (₹ 798.48 crore receipts; ₹ 1,304.94 crore expenditure) of the fund received under those Heads (as detailed in **Appendix-III**). However, due to non-disclosure of Head-wise balances in the Annual Accounts, Audit could neither ascertain whether there were balances available in those Heads to meet the expenditure in excess of receipts nor was it clear whether funds available in other Heads were utilised for such excesses. Further, depiction of Head/Grant-wise details will clearly indicate the departments and the DDOs responsible for such deviation from the rules and also help in ensuring better budgeting control and discipline in its financial management in future.

Thus, due to absence of Head wise balances details in PDA, no assurance can be obtained that the expenditure was incurred for the purpose for which it was sanctioned.

2.2.6. Receipts of Own Fund compared with previous years

Chart-2.6 presents the trend of revenue receipts of BTC from own sources during the last five years (2014-19).

Chart-2.6: Trend of revenue receipts during 2014-19



Source: Annual accounts

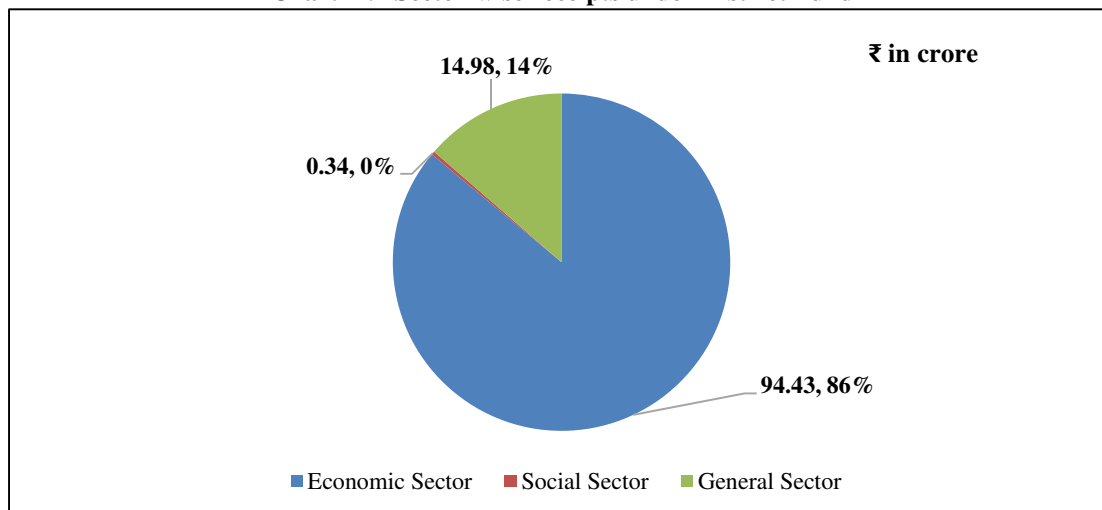
As evident from the chart, there was a steady growth of revenue collection from ₹ 37.01 crore during 2014-15 to ₹ 49.22 crore during 2016-17. Revenue collection increased sharply by 122 per cent (₹ 60.52 crore) during the year 2018-19 (revenue collected ₹ 109.74 crore) when compared with revenue collected during 2016-17 (₹ 49.22 crore).

Rise in revenue collection during 2018-19 over previous year (2017-18) was attributed mainly from Heads of Account, “Forest” (28 per cent) (₹ 19.79 crore) and ₹ 6.08 crore from 12 new Heads of Accounts as reported in the Annual Accounts.

2.2.7 Sector-wise receipts and disbursement under District Fund

Total receipts and expenditure under the District Fund was ₹ 134.65 crore and ₹ 117.15 crore respectively. **Chart-2.7** indicates sector-wise revenue receipts of ₹ 109.33 crore (excluding *Grants-in-Aid* of ₹ 24.90 crore received from the State Government and ₹ 0.42 crore being Misc. excess drawn recovery) raised by the BTC under Part I District Fund during 2017-18.

Chart -2.7 Sector-wise receipts under District Fund



Source: Annual Accounts

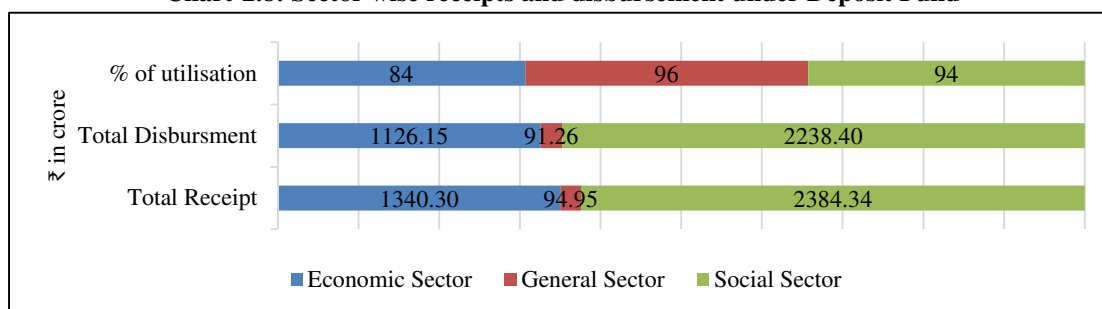
There was maximum receipts (86 per cent) during 2018-19 from Economic Sector followed by (14 per cent) from General Sector. Head-wise details of revenue generated under the three sectors were as detailed in *Appendix-IV*.

The entire expenditure of ₹ 117.15 crore of its District Fund was incurred under Social Sector which consisted of mainly payment of pay & allowances, travelling expenses, contribution towards CPF and not towards Economic Sector to generate more economic development and resources for the future.

2.2.8. Sector-wise receipts and disbursement under Deposit Fund

Total receipts and expenditure under the Deposit Fund as per Annual Accounts was ₹ 3,819.59 crore and ₹ 3,455.81 crore (excluding refund of excess salary amount of ₹ 109.38 crore) respectively. **Chart-2.8** indicates sector-wise receipts and disbursement accounted by the BTC under Part II Deposit Fund during 2018-19.

Chart-2.8: Sector wise receipts and disbursement under Deposit Fund



Source: Annual Accounts

It could be seen from above that during the year 2018-19, BTC could utilise approximately 90 per cent (₹ 3,455.81 crore) out of its total funds of ₹ 3,819.59 crore received from the State Government. Against the total disbursement of ₹ 3,171.01 crore during 2017-18, disbursement in Social Sector accounted for ₹ 1,893.34 crore (104 per cent) while in 2018-19 BTC disbursed ₹ 2,238.40 crore (94 per cent) vis-à-vis receipts of ₹ 2,384.34 crore. Against the total receipts of ₹ 1,314.45 crore from Economic Sector and ₹ 85.10 crore from General Sector during 2017-18, BTC

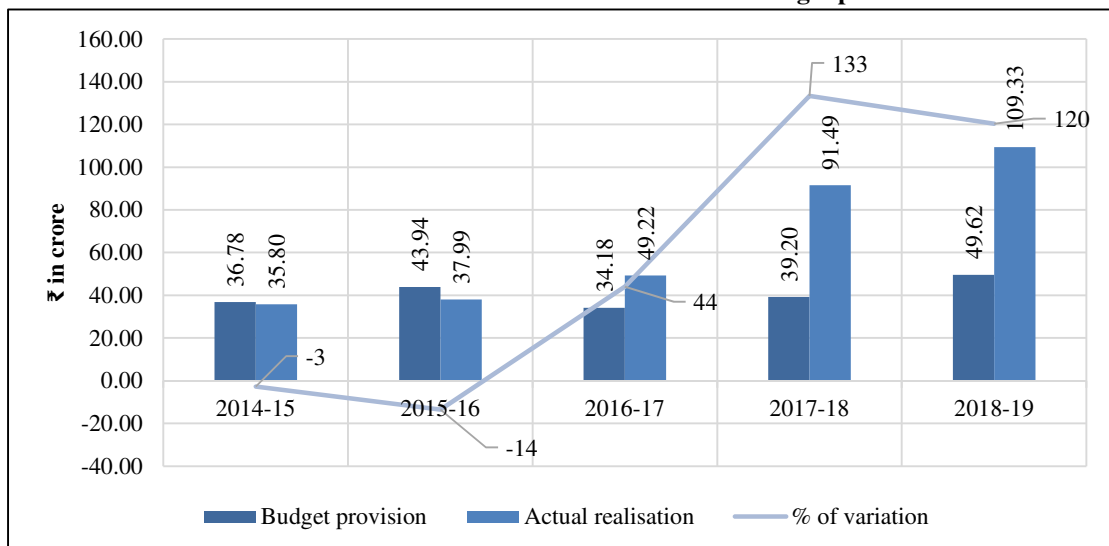
disbursed ₹ 1,195.19 crore (91 per cent) in Economic sector and ₹ 82.47 crore (97 per cent) in General Sector, while in 2018-19, BTC disbursed ₹ 1,126.15 crore (84 per cent) and ₹ 91.26 crore (96 per cent) against the receipts of ₹ 1,340.30 crore and ₹ 94.95 crore for Economic and General sector respectively. Head-wise details of expenditure under the three sectors are detailed in *Appendix-V*.

Thus, sector-wise percentage of utilisation of funds was not commensurate with receipts of funds from the State Government specifically under Economic Sector where utilisation of fund has declined to 84 per cent during 2018-19 as against the previous year utilisation of 91 per cent which may impact economic development of BTC and resources generation for the future.

2.3 Receipts Compared to Budget Provision

Chart-2.9 shows considerable variation between estimated provisions (Normal budget) and actual revenue realisation during the years 2014-19.

Chart-2.9: Variation of revenue realisation with budget provision



Source: Normal Budget and Annual Accounts

Audit noticed constant variation on its revenue collection as compared with budget estimates. During 2014-15 and 2015-16, the revenue collection declined by ₹ 0.98 crore and ₹ 5.95 crore over the budget estimates respectively. Thereafter, for the next three consecutive years from 2016-17 to 2018-19, revenue collection increased by 44 per cent (₹ 15.04 crore), 133 per cent (₹ 52.29 crore) and 120 per cent (₹ 59.71 crore) respectively over the budget estimates. Increase in revenue collection during 2018-19 over previous year (2017-18) was attributed mainly from Heads of Account, “Forest” (28 per cent) (₹ 19.79 crore.) and ₹ 6.08 crore from 12 new Heads of Accounts as reported in the Annual Accounts.

Details of Heads of Account-wise budget provisions *vis-à-vis* revenue actually collected during 2018-19 are given in *Appendix-VI* which showed variation ranging between *minus 100* and *172 per cent*.

This indicates that BTC’s Budget estimation on revenue collection need to be reviewed to set a more realistic target for better augmentation of own resources.

2.4 Conclusion

- i. BTC does not include the unspent balance of previous year in the current year entrusted budget as required under Assam Budget Manual.
- ii. Annual Accounts did not follow the same CoA as was used for preparation of budget. BTC neither adopted CoA prescribed by C&AG nor followed LMMH.
- iii. BTC maintains only consolidated opening and closing balances without Head/Grant wise details. Thus, there was no assurance that the expenditure was incurred for the purpose for which it was sanctioned.
- iv. Budgetary exercise of the Council was not realistic during 2018-19. There was a wide variation between the Budget estimates and actual receipts during 2018-19.

2.5 Recommendations

- *Council should include anticipated unspent balances in the entrusted budget document of the succeeding financial year as envisaged in the Assam Budget Manual.*
- *Council may ensure adoption of CAG's prescribed Chart of Accounts in its Normal Budget for better depiction/disclosure in its Annual Accounts.*
- *Council may disclose Grant-wise Head-wise breakup of consolidated opening and closing balances in the Annual Accounts for better disclosure and to provide assurance that the expenditure incurred was for the purpose it was sanctioned.*

CHAPTER-III

Audit of Annual Accounts

Chapter-III

Audit of Annual Accounts

3.1 Introduction to Accounts and Comments on Council Accounts

In terms 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 is to be prescribed by the Comptroller and Auditor General of India (CAG), which was done in 1977. The Form of Accounts prescribed by CAG comprised of seven statements. A brief description of these seven statements is given in **Table 3.1**:

Table 3.1: Statements in the C&AG prescribed Form of Accounts of Autonomous District Councils

Sl. No.	Statement No.	Particulars of Statements
1.	Statement No.1	Summary of transactions showing summarised position of Receipts and Disbursement of District Fund and Deposit Fund, with breakup at the level of Revenue, Capital and Debt.
2.	Statement No.2	Progressive Capital Outlay to the end of the Year showing Major Head-wise Capital expenditure for the current year, and cumulative expenditure till the end of the year.
3.	Statement No.3	Summarised position of the Debt taken by the Council, the receipts and repayments in the year and balance outstanding. In addition, the Statement has a separate associated statement showing the monthly ways and means position of the Council.
4.	Statement No.4	Loans and Advances by the Council showing category-wise summary of loans and advances given by the council, the payments and receipts, and the balance outstanding at the end of the year.
5.	Statement No.5	Detailed account of revenue of the Council with Minor Heads-wise breakup.
6.	Statement No.6	Detailed account of expenditure of the Council with Minor Heads-wise break up.
7.	Statement No.7	Receipts, disbursements, and balances under heads relating to District Fund and Deposit Fund showing summarised position of Opening Balance, Receipts, Disbursements, and Closing Balance for heads under District and Deposit Fund.

3.2 Comments on Form of Accounts

3.2.1 The CAG prescribed Form of Accounts requires the Council accounts to be kept in two parts, namely, District Fund and Deposit Fund, analogous to the Consolidated Fund and Public Account in State and Union Government Accounts. The explanatory notes to the form of Accounts state that the Deposit Fund would comprise of items like Deposits, Advances, Provident Fund, *etc.*

As per Rule 22(1) of BTC Fund Rules, 2012 revenue receipts from its own source including assistance by the State Government, and corresponding expenditure therefrom are to be shown under Part-II Deposit Fund. Audit observed that funds received from State Budget for entrusted functions and expenditure incurred therefrom are being exhibited under Part-II Deposit Fund instead of CAG's prescribed format

which is in Part-I (District Fund) and as required under Rule 19 (1) of the BTC Fund Rules, 2012 leading to internal inconsistency within the same Rules.

3.2.2 Rule 19 (7a) of BTC Fund Rules, 2012 provides that the classification of transactions shall be given following List of Major and Minor Heads of Account (LMMH) of Union and States issued by the Ministry of Finance, Government of India. However, this is not in keeping with the CAG's Chart of Accounts (CoA) prescribed for ADCs, which is a simplified CoA with 17 Major Heads (Roman Number I to XVII) for Revenue Receipts, and 24 Major Heads (Number 1 to 24) for Revenue Expenditure, and three Major Heads for Capital Expenditure (Number 40 to 42), while LMMH is the comprehensive CoA, followed uniformly by Union and State Government in India.

In persuasion to the decision taken (July 2021) with Principal Accountant General, Government of Assam constituted a Committee to review the existing BTC Fund Rules to address various internal inconsistencies and to recommend modifications to bring about transparency in Annual Accounts of BTC. However, report on the review is yet to be made available for compliance of the BTC.

3.2.3 The BTC prepared its Annual Accounts in the aforementioned seven statements appending one additional Annexure showing Head of Account and Grant Number against funds received from State budget for entrusted functions, expenditure incurred therefrom and balance as on 31 March 2019. Major deviations noticed in Audit with respect to the format prescribed by CAG are highlighted below:

- i. Statement-1 has not disclosed transactions such as Contributory Provident Fund, Security Deposit *etc.*, for which the Council incurs a liability to repay the monies received under Part II-Deposit Fund as prescribed by the CAG.
- ii. BTC is required to submit Monthly Accounts to Pr. Accountant General (A&E) for funds transferred to it against Grant No. 78, based on which, the Appropriation Accounts is compiled and prepared by Pr. AG (A&E). Detailed Appropriation Account of the said Grant indicated that during 2018-19, BTC had made a total expenditure of ₹ 804.97 crore towards Capital Outlay. BTC has however, shown the Capital expenditure as Nil in Statement- 2 of its Annual Accounts. Thus, the Annual Accounts of BTC do not depict the complete position of current and cumulative expenditure towards creation of capital assets as on 31 March 2019.
- iii. Statement-5 showed details of revenue by Minor Heads for District Fund only, excluding Deposit Fund. The classification largely adopted is that of LMMH which is not in line with CoA prescribed by C&AG of India.
- iv. Statement-6 showed details of expenditure for District Fund only, excluding Deposit Fund against a single Major Head 2225 without providing details up to the prescribed level of Minor Head.
- v. In keeping with the prescribed Form of Accounts, Statement-5 and Statement-6 are required to provide Minor Head wise details of receipts and expenditure respectively met from the District Fund which should include both fund generated

from own source as well as funds provided by the State Government. Additional disclosures could be made in Annexures.

BTC, however, disclosed details in Statement 5 and Statement-6 pertaining to the District Fund only *i.e.*, receipts and expenditure generated from own source but not the receipts and expenditure of funds provided by the State Government as required under Form of Accounts prescribed by CAG.

- vi. Both Statement-5 and Statement-6, as prepared by the Council, provide insufficient information *vis-à-vis* the prescribed form of accounts. Thus, the accounts of BTC lack completeness and comparability with the prescribed Forms of Account.

3.3 Comments on Accounts

3.3.1 District Fund

3.3.1.1 Understatement of receipts and expenditure (Transport Service)

Rule 16(1)(i) of the BTC Fund Rules provide that all monies pertaining to BTC shall be held in the treasury and under no circumstances shall be held in the Bank, Post Office, or any other institution or person not provided for in the rules. Rule 25 of the Fund Rules provides that all receipts due to the Council collected by any employee of the Council authorised to collect such receipts shall pass through the Cashier, who shall enter them immediately into the receipts side of the relevant cash book. Rule 26 of the BTC Fund Rules provides that all moneys received by the cashier on account of council shall be remitted to the treasury promptly for credit to the respective Personal Deposit Accounts and shall under no circumstances, be directly appropriated towards expenditure.

Audit scrutiny of records revealed that Bodoland Transport Services (BTS) collected revenue of ₹ 2.43 crore during the year 2018-19 as sale proceeds of 'way side bus tickets' which was neither deposited into the PDA nor entered in the Council's Cash Book. The amount was kept in a current bank account of State Bank of India (SBI), Kokrajhar.

Further, entire amount of ₹ 2.43 crore and the unspent balance of previous year of ₹ 0.03 crore was spent for repair and maintenance of buses, salary of staff of BTS. This expenditure was not accounted for either in the Cash Book nor in the Annual Accounts. This has resulted in understatement of receipts by ₹ 2.43 crore and expenditure by ₹ 2.46 crore (₹ 2.43 crore *plus* ₹ 0.03 crore) in the Annual Accounts respectively, besides violation of the provision of its Fund Rules.

3.3.1.2 Overstatement of disbursement (CPF)

Statement-6 of the Annual Accounts exhibited CPF-Contribution of Employee Share of ₹ 49.21 lakh and Recovery of CPF Advance of ₹ 7.50 lakh as disbursement under District Fund instead of receipts. This resulted in overstatement of disbursement by ₹ 56.71 lakh with corresponding understatement of receipts during 2018-19.

3.3.1.3 Overstatement of receipts

An amount of ₹ 42.31 lakh during the year 2018-19 was returned to BTC by the DDOs of the Entrusted departments as the amount were disbursed in excess of the required amount. The entire amount was shown as own receipts in the Statement-5 of Annual Accounts under Head of Account ‘Miscellaneous Excess Drawn Recovery’ instead of disclosing as reduction of expenditure against the respective Heads of Accounts it pertained to. This resulted in overstatement of receipts under District Funds as well as disbursement under Deposit Fund.

Further, the Head of Account ‘Miscellaneous Excess Drawn Recovery’ is neither in conformity with the Heads of Accounts as per LLMH nor in conformity with C&AG’s prescribed Chart of Accounts.

3.3.2 Deposit Fund

Although, funds received from the State Government for subjects/departments entrusted to the Council, was to be accounted for under District Fund as per the format provided by the CAG, the Council accounted these funds under Deposit Fund. Audit comments on the Deposit Fund are discussed in the succeeding paragraphs.

3.3.2.1 Understatement of expenditure and closing balance

Rule 16 of BTC Fund Rules, 2012 provides that all moneys pertaining to Bodoland Territorial Council shall be held in Personal Deposit Account and in no circumstances the Bodoland Territorial Council Fund shall be held with any Bank, Post Office, any other institutions or persons not provided for in these rules.

Mention was made vide Para No 3.3.2.2 of the C&AG’s Audit Report of BTC for the year 2017-18 that BTC received ₹ 6.04 crore under Article 275 (1) from the State Government through direct bank transfer in the ICICI Savings Bank Account¹⁰ being operated by the Principal Secretary, BTC. Out of above receipts, ₹ 4.16 crore was electronically transferred to Axis Bank Savings Account¹¹ being operated by the Additional Director-cum-Council Head of Department (CHD), WPT&BC retaining balance of ₹ 1.88 crore in ICICI Savings Bank Account.

Audit noticed that during 2018-19, out of the balance amount of ₹ 1.88 crore, Principal Secretary, BTC electronically transferred ₹ 1.60 crore to Axis Bank savings account operated by the CHD, WPT&BC.

The total available fund of ₹ 1.79 crore (₹ 1.60 crore *plus* previous year balance of ₹ 0.19 crore kept in Axis Bank Account) was spent by the CHD, WPT&BC on 30 numbers of works such as construction and improvement of road, weaving centre, market shed, village road, *etc.*

However, the entire financial transaction was neither accounted for in the Annual Accounts nor routed through the PDA in violation of the provisions of BTC Fund

¹⁰ ICICI Savings Bank Account No xxxxxxxx0526

¹¹ Axis Bank savings Account No xxxxxxxx8512

Rules *ibid*. This resulted in understatement of expenditure by ₹ 1.79 crore and closing balance by ₹ 0.28 crore¹².

3.3.2.2 Discrepancy in closing balance (Appended Annexure)

During 2018-19, BTC appended along with its Annual Accounts, an additional Annexure disclosing Grant-wise /Heads of Account-wise funds received from the State Government, fund disbursed therefrom and the closing balances. The opening balance was, however, not disclosed Grant wise /Heads of Account wise.

Audit scrutiny, however, revealed that BTC did not include the previous year's (2017-18) unutilised balance of ₹ 648.30 crore as opening balance in the Annexure of the Annual Accounts of BTC, 2018-19.

This resulted in discrepancy in closing balance between the figures disclosed in Statement-I of the Annual Accounts and the figures as calculated by Audit based on the figures pointed out in the Annexure appended to the Annual Accounts. Details are given in *Appendix-VII*.

As BTC does not maintain Heads of Account wise balances and fund wise ledger figures (District and Deposit Fund), Audit could not ascertain the Heads of Account where the discrepancies had actually occurred.

3.4 Reconciliation of records

3.4.1 Non reconciliation with Appropriation Accounts

Government of Assam provides funds available as advance (Major Head 8550-Civil Advance) from Grant No. 78 of the State Government Budget for incurring expenditure on 39 subjects entrusted to BTC against 40 subjects specified in the Sixth Schedule. BTC was required to render Monthly detailed accounts to the Pr. Accountant General (Accounts & Entitlements) (PAG (A&E)), Assam. From the monthly accounts submitted by BTC, Appropriation Account of the State Government is compiled by PAG (A&E).

Audit noticed that the total expenditure of BTC included in the Appropriation Accounts for the year 2018-19 under Grant No-78 was ₹ 3,701.25 crore, while the Annual Accounts of BTC exhibited ₹ 3,250.28 crore against the same Grant No. as detailed in *Appendix-VIII*.

This indicated that prior to compiling of the Annual Accounts for the year 2017-18, BTC did not carry out reconciliation with the figures booked by PAG (A&E). There is a need for monthly and annual reconciliation with the figures booked by Accountant General to ensure accuracy and transparency.

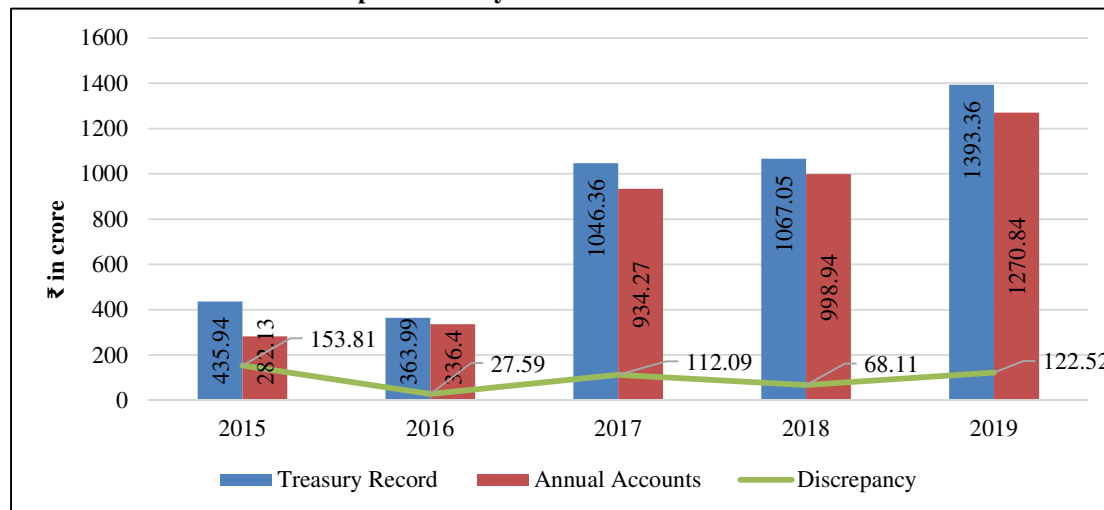
3.4.2 Non reconciliation with Personal Deposit Account

BTC maintains a Personal Deposit Account (PDA) with the Kokrajhar Treasury, into which all receipts of BTC are credited and from which withdrawals for all expenditure

¹² Opening balance ₹ 1.88 crore– Expenditure ₹ 1.60 crore

are made. The balance held in PDA as per the Cash Book as on 31 March of each financial year was required to be reconciled with the balance shown in the records of the Treasury and discrepancy, if any, between the two sets of records is required to be settled to ensure accuracy in financial reporting.

Chart-3.1: Balances as per Treasury records and Annual Accounts as on 31 March



Source: Treasury Records and Annual Accounts

As can be seen from **Chart-3.1**, the discrepancy between the Treasury record and the Annual Accounts of BTC has been narrowing from ₹ 153.81 crore during 2014-158 to ₹ 68.11 crore during 2017-18. This was widened to ₹ 122.52 crore in 2018-19. This discrepancy was not explained in the Annual Accounts as reconciliation of the figures between continued to persist without any tangible improvement. Audit had highlighted non reconciliation of the two sets of records in the previous Audit Reports. Despite being pointed out, these lapses continued to persist without any tangible improvement.

3.5 Conclusion

Audit of the Annual Accounts of BTC for 2018-19 revealed a number of deficiencies which are summarised below:

- i. Form of Accounts followed by BTC for preparing its Annual Accounts was not in conformity with the Form of Accounts prescribed by C&AG for District Councils in 1977.
- ii. The Annual Accounts of BTC does not show any Capital expenditure while the Appropriation Account of Grant No. 78 shows BTC had incurred substantial expenditure under Capital Outlay.
- iii. Statement 5 and Statement-6 pertaining to the District Fund provide insufficient information *vis-à-vis* the prescribed form of accounts indicating lack completeness and comparability with the prescribed Form of Account.
- iv. Instances of financial transaction neither accounted for in the Annual Accounts nor routed through the PDA was noticed in violation of the provisions of BTC Fund Rules.

- v. Discrepancy in figures between three sets of records namely, Annual Accounts, records of PAG (A&E) and the Treasury were noticed despite being pointed out in the previous Audit Reports.

3.6 Recommendations

- *Council should compile its Annual Accounts following C&AG's prescribed guidelines for greater accountability and transparency.*
- *Council should ensure that all transactions are reflected in its accounts for better disclosure.*
- *Council may carry out a periodical reconciliation of its accounts with PAG (A&E) and the Treasury Officer, Kokrajhar.*

CHAPTER-IV

Compliance Audit Observations

Chapter-IV

Compliance Audit Observations

4.1 Inadmissible payment towards procurement of dustbin

Rule 113 of the BTC Fund Rules, 2012 provides that payment for supplies is not permissible unless the stores have been received and surveyed. Further, Rule 114 stipulates that the rates paid are not in excess of the market rates.

Test check of the records of WPT&BC Department, BTC, Kokrajhar revealed that the Additional Director-Cum-Council Head of the Department, WPT&BC issued (16 December 2017) supply order for 6,666 Nilkamal brand 240 litre capacity dustbin along with other materials¹³ to lowest bidder¹⁴ @ ₹ 10,250 per dustbin (inclusive of transportation charge) for a total value of ₹ 20 crore. The supplier supplied (January 2018) the materials to the three Town Committees (TCs) (Bijni, Kajalgaon and Basugaon) concerned and the entire amount of ₹ 20 crore towards supply of the dustbins, etc., was paid to supplier between March 2019 and March 2021.

Audit noticed that out of 2,222 dustbins supplied to each TC, 500 dustbins and 660 dustbins were lying in the store room without being distributed to the BPL families in Basugaon and Bijni TCs respectively, though these dustbins were procured for distribution among the BPL families in the three Town Committees (TCs) under BTC area. Only Kajalgaon TC showed to have distributed all the dustbins to the targeted beneficiaries. However, the actual distribution of the dustbins could not be verified due to non-maintenance of stock register, issue register, beneficiary list and APR in the aforesaid three Town Committees.

Joint physical verification of the godowns at Basugaon and Bijni TCs revealed that the supplier actually supplied Hamilton/Milton brand of 60 litres capacity not specified in the supply order, while the bills and delivery challans received by Chairman of the three TCs, mentioned that 240 litres capacity Nilkamal brand dustbins were supplied. At the same time, the MRP of dustbins supplied was ₹ 1,066 per dustbin which was much lower than the rate of ₹ 10,250 per dustbin approved and payment made to the supplier.

Thus, based on the MRP of the dustbins, the supplier was paid an excess amount of ₹ 6.12 crore¹⁵ due to acceptance of higher rate than the MRP. Moreover, the BTC failed to ensure that the dustbins supplied was as per the specification of the supply order leading to acceptance of other brand and loss to the Council.

¹³ 66,666 blankets @ ₹ 1,000 per piece and 99,999 mosquito nets @ ₹ 650 per piece.

¹⁴ M/s Nani Enterprise

¹⁵

Name of materials	Qty. ordered/supplied	Rate allowed per dustbin and paid (₹)	MRP printed in the dustbin (₹)	Difference in rate (₹)	In-admissible amount paid to the supplier (₹)
240 litre dustbin of Nilkamal brand	6,666	10,250	1,066	9,184	6,12,20,544



Excess amount paid to the supplier needs to be recovered urgently and action should be initiated against the officials for accepting the fabricated delivery challans and also against the supplier.

The Council did not furnish any reply.

4.2 Wrongful Payment on short supply of solar devices

Rule 114 of the BTC Fund Rules, 2012 provides that payment for purchases shall be accompanied by a certificate that the articles detailed in the vouchers have been actually received and entered in the Stock Register, that their quantities are correct and their quality good, the rates paid are not in excess of accepted or market rates.

Secretary, Forest & Wild Life Department, BTC Kokrajhar administratively approved¹⁶ (February 2017) a proposal to install Solar Power Energy Generating Devices with accessories in the forest areas of Manas National Park, Chakrashila Wildlife Sanctuary and Ripu Chirang Elephant Reserve of BTAD.

Accordingly, the Additional Principal Chief Conservator of Forest (Addl. PCCF)-Cum- Council Head of Department (CHD), Forest invited (February 2017) tender for supply and installation of 877 sets of solar sets with accessories at the cost ₹ five crore (*i.e.*, @ ₹ 57,013 per set). The lowest rate (₹ 56,982 per set) quoted by M/s Prakash Enterprise was approved by the Purchase Board in May 2017. Supply order¹⁷ was issued to M/s Prakash Enterprise for supply of 877 solar sets with accessories within 60 days and install them in the Manas National Park, Chakrashila Wildlife Sanctuary and Ripu Chirang Elephant Reserve of BTAD.

As per the challans and bills, the supplier supplied 800 sets out of 877 sets between December 2017 and February 2020 to Bansbari Range office under Manas National Park and submitted bills for ₹ 4.56 crore. The supplier was paid ₹ 3.42 crore leaving a balance of ₹ 1.14 crore as on March 2022.

A joint physical verification was conducted (March 2021) along with the Range Officer and office staff, Bansbari Range, Manas National Park. It was noticed that only 361 solar sets worth ₹ 2.06 crore were actually supplied indicating that there was

¹⁶ vide letter no. BTC/Forest-52/2016/05 dt. 14/02/2017

¹⁷ vide no. FGW.4/Forestry Plan/2016-17/658 dtd 31/05/2017.

short supply/non-supply of solar light systems by 439 solar sets worth ₹ 2.50 crore as per the delivery challans. It is, thus, evident that Bills and Challans were submitted to BTC by CHD Forest for release of payment and ₹ 3.42 crore was paid to the supplier without actual verification of solar sets supplied leading to excess payment of ₹ 1.36 crore¹⁸.

Further, Audit noticed out of the 361 supplied solar sets, 172 sets were issued to the beneficiaries by the Bansbari Range Office, and 66 sets were supplied to the Bhuyanpara Range directly by the supplier, and 123 sets were lying unused in the store room of Bansbari Range Office. There were no records to indicate that these solar sets were installed by the suppliers at the specified sites which was in contravention to the terms and conditions of the supply order.

Thus, release of payment to the supplier by BTC, without verifying the actual supply and installation of solar sets at the site resulted in avoidable extra payment of ₹ 1.36 crore for materials not actually supplied. The expenditure of ₹ 3.42 crore incurred for installation of Solar Power Energy Generating Devices remained unfruitful.

The Council did not furnish any reply.

Responsibility should be fixed against the officials for accepting and forwarding the delivery challans to BTC without ascertaining the actual receipts of the solar sets. Action should be initiated against the supplier for submitting delivery challans without actually supplying the materials and took payment of ₹ 1.36 crore which is tantamount to fraud.

4.3 Extra avoidable expenditure on procurement of Blankets

Rule 14 of BTC Fund Rule, 2012 stipulates that every public officer should exert the same vigilance in respect of public expenditure and public funds generally as a person of ordinary prudence would exercise in respect of expenditure and the custody of his own money.

Test check of the records of Panchayat and Rural Development (P&RD) Department, BTC revealed that the Director, P&RD, BTC, Kokrajhar invited (20 December 2017) tender for procurement of 1,42,856 mosquito nets¹⁹ and 72,780 blankets²⁰ under the SOPD fund for the year 2017-18. In response to the NIT, four local firms submitted their quotations. Director, P&RD, BTC, issued (February 2018) supply order²¹ to the lowest tenderer²² for supply of 1,42,856 mosquito nets @ ₹ 650/- per piece and 72,780 blankets @ ₹ 1,370/- per piece at the total value of ₹ 19.26 crore. The supplier supplied the materials between February 2018 and April 2018 and was paid ₹ 19.26 crore.

Audit, however, noticed that Welfare of Plain Tribes and Backward Caste (WPT&BC) Department of BTC, had procured (December 2017) blankets of the same size and specifications at lesser rate (@ ₹ 1,000 per piece) as compared to P&RD

¹⁸ Payment made ₹ 3.42 crore – actually supplied ₹ 2.06 crore (361 x ₹ 56982)= ₹ 1.36 crore

¹⁹ Size: Length =6ft, Width=4.5 ft Height=5.5ft

²⁰ Size: Length =7ft, B=5ft Weight=2 to 2.5 kg

²¹ Supply order No. DPRD/BTC/(SOPD)-10/2017/81 dt.16.02.2018

²² M/s MP Enterprise

Department during the same period. Thus, lack of coordination between the different departments under BTC or Centralised procurement system at the BTC resulted in avoidable extra expenditure of ₹ 2.69 crore²³ on procurement of blanket by P&RD Department.

The Council did not furnish any reply.

4.4 Non-realisation of Contract Money of Minor Minerals at enhanced rate

As per Rule 18 (1) AMMC Rules, 2013 the minor deposits, where the competent authority decides to grant the mineral concession (MC) in respect of such area in the form of a contract, mining contract may be granted for a specified annual quantity (or parts thereof) of minor mineral for a period ordinarily not less than seven years, but not exceeding ten years by following a competitive bidding process as prescribed under the AMMC Rules, 2013.

Further, Rule 18 (2) also provides that the amount of the successful bid shall become the Annual contract money payable by the contractor. The Annual contract money initially determined at the time of initial grant shall be increased at the rate of twenty-five *per cent* on completion of each block of three years.

Scrutiny of records (June to October 2019) of Divisional Forest Officer, Chirang, (DFO) revealed that after entering into agreement for seven years, DFO issued permit to eight MC holders between August 2015 and March 2016 for eight mineral concession areas (MCA). However, the agreement did not include the provisions of increase in the rate by twenty-five *per cent* on completion of each block of three years as required under the Rule.

Audit, further, noticed that after expiry of three years from the date of commencement of MC, the DFOs continued to realise quarterly instalments of Contract money at the pre-revised rates, which resulted in short realisation of revenue to the tune of ₹ 10.47 lakh. Details are given in *Appendix-IX*.

Thus, due to failure to include the provision of Rule 18 (2) of AMMC Rules, 2013 for revision of annual contract money at the end of each block of three years in the contract agreement, the DFOs could not revise the rate or increase the contract money by 25 *per cent* as provided for in the above Rule. This resulted in short realisation of revenue and potential loss of revenue to the extent of ₹ 78.20 lakh (*Appendix-X*) at the end of the seven year contract period.

The Council did not furnish any reply.

4.5 Conclusion

The audit of accounts of BTC for 2018-19 disclosed that:

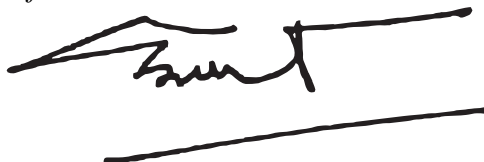
- i. Failure to ensure that the supplied materials was as per the specification of the supply order led to payment of excess amount and loss to the Council.
- ii. Release of payment to the supplier without verifying the actual supply and installation resulted in excess payment for materials not actually supplied.

²³ { (₹ 1,370 – ₹ 1,000) x 72,780 } = ₹ 2,69,28,600.

- iii. Lack of coordination among its different departments or Centralised procurement, resulted BTC in avoidable extra expenditure on procurement of blankets.
- iv. Failure of the DFOs to include the provision of AMMC Rules, 2013 in the contract agreement resulted in short realisation and loss of revenue.

4.6 Recommendations

- *Excess amount paid to the supplier needs to be recovered and action should be initiated against the officials and supplier for fabricating the delivery challans.*
- *Council should initiate action against the officials for accepting and submitting delivery challans without ascertaining the actual receipts which resulted in excess payment for materials not actually supplied.*
- *Council should issue clear instructions prescribing the role and responsibilities of the Purchase Committee, processes and procedures for procurement of materials, coordination among its different Departments to prevent excess and inadmissible expenditure.*
- *Council should fix responsibility for not including the provisions of AMMC Rules in the agreement which led to loss of Government revenue.*



Guwahati
The 28 December 2023

(JOHN K. SELLATE)
Principal Accountant General (Audit), Assam

Countersigned



New Delhi
The 09 January 2024

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

APPENDICES

Appendix-I

(Reference: Paragraph 1.1)

List of 40 subjects vested to BTC under Sixth Schedule of the Constitution

- i. Agriculture, including agricultural education and research, protection against pests and prevention of plant diseases,
- ii. Animal Husbandry and Veterinary, that is to say, preservation, protection and improvement of stock and prevention of animal diseases, veterinary training and practice, cattle pounds,
- iii. Co-operation,
- iv. Cultural Affairs,
- v. Education, that is to say, primary education, higher secondary including vocational training, adult education, college education (general),
- vi. Fisheries,
- vii. Flood Control for protection of village, paddy fields, markets and towns (not of technical nature);
- viii. Food and Civil Supply,
- ix. Forests (other than reserved forests),
- x. Handloom and textile,
- xi. Health and Family Welfare,
- xii. Intoxicating Liquors, opium and derivatives, subject to the provisions of entry 84 of List I of the Seventh Schedule,
- xiii. Irrigation,
- xiv. Labour and Employment,
- xv. Land and revenue,
- xvi. Library Services (financed and controlled by the State Government),
- xvii. Lotteries (subject to the provisions of entry 40 of List I of the Seventh Schedule), theatres, dramatic performances and cinemas (subject to the provisions of entry 60 of List I of the Seventh Schedule),
- xviii. Markets and Fairs,
- xix. Municipal Corporation, improvement trust, district boards and other local authorities,
- xx. Museum and Archaeology institutions controlled or financed by the State, ancient and historical monuments and records other than those declared by or under any law made by Parliament to be of national importance,
- xxi. Panchayat and Rural Development,
- xxii. Planning and Development,
- xxiii. Printing and Stationery,
- xxiv. Public Health Engineering,
- xxv. Public Works Department,
- xxvi. Publicity and Public Relations,
- xxvii. Registration of births and deaths,
- xxviii. Relief and rehabilitation,
- xxix. Sericulture,
- xxx. Small, Cottage and Rural industry subject to the provisions of entries 7 and 52 of List I of the Seventh Schedule,
- xxxi. Social Welfare,
- xxxii. Soil Conservation,
- xxxiii. Sports and Youth Welfare,
- xxxiv. Statistics,
- xxxv. Tourism,
- xxxvi. Transport (roads, bridges, ferries and other means of communications not specified in List I of the Seventh Schedule, municipal tramways, ropeways, inland waterways and traffic thereon subject to the provision of List I and List III of the Seventh Schedule with regard to such waterways, vehicles other than mechanically propelled vehicles),
- xxxvii. Tribal Research Institute controlled and financed by the State Government,
- xxxviii. Urban Development- town and country planning,
- xxxix. Weights and Measures subject to the provisions of entry 50 of List I of the Seventh Schedule; and
- xl. Welfare of Plain Tribes and Backward Classes.

Source: Sixth Schedule to the Constitution of India

Appendix-II
(Reference: Paragraph 2.2.2)
Receipts and disbursement during 2017-19

(₹ in lakh)

Receipts		Particulars	Expenditure	
2017-18	2018-19		2017-18	2018-19
Part I District Fund				
A- Revenue Receipts and Expenditure				
7,026.38	9,005.08	Forest		
587.90	344.21	Land & Land Revenue		
88.07	94.94	Public Works		
17.94		Education		
28.15	48.99	Legal Metrology		
6.00	0.00	Other Agriculture Programme & Soil Conservation		
15.11	27.18	Fishery		
4.86	5.51	Sericulture		
0.98	0.00	Industry		
0.08	1.09	Handloom and Textile		
34.59	22.44	Labour & Employment		
2.57	1.90	Animal Husbandry & Veterinary		
7.09	3.26	Co-operation		
13.93	0.87	Irrigation (Minor)		
0.68	2.01	Tourism		
2.12	4.81	Education Sports, Art & Culture (Cinema)		
70.30	62.42	Guest House		
5.99	0.38	Central Selection Board		
937.02	653.51	Lottery		
273.50	14.17	Other Rural Development Programme (Market)		
26.35	31.84	Crop Husbandry		
1.60	0.22	Water supply and Sanitation		
1.15	0.00	Information and Publicity		
	5.28	NHAI		
	1.11	Water Resource		
	1.95	General Administrative Service		
	4.95	Urban Development		
	1.99	Village & Small Industries		
	0.56	Museum & Archaeology		
	199.66	Market & Fair		
	1.15	Culture		
	0.17	Unclaimed Prize Money		
	42.31	Misc Excess drawn recovery		
	4.85	Misc Revenue		
	385.08	Land Acquisition (FCI Money)		
	1.00	Agriculture (RKVY)		
2,440.00	2,490.00	Grants in Aid from Government		
		Council Secretariat		
		Pay and Allowances of Staff & Officers	2,953.54	2,466.17
		Travel Expenses	28.10	29.31
		Other Expenditure	6,546.00	8,654.00
		Employee Share CPF	41.28	49.21
		BTC Share CPF	41.28	49.21
		Recovery of CPF Advance	5.47	7.50
		Executive Members		
		Pay and Allowances of Chief and other Executive Members	63.52	96.60

Receipts		Particulars	Expenditure	
2017-18	2018-19		2017-18	2018-19
		Travel Expenses	37.52	32.81
		Pay and Allowances and other expenditures of Speaker, Deputy Speaker, MCLA	300.00	330.00
		WPT&BC		
11,592.36	13,464.89	Total A- Revenue Receipts and Expenditure	10,016.71	11,714.81
		Revenue Surplus	1,575.65	1,750.08
		B- Capital Receipts and Expenditure		
		Capital account		
		Recoveries of Loans & Advances		
		Total B- Capital Receipts and Expenditure		
		Deficit under Capital & Loans and Advances		
11,592.36	13,464.89	Total Receipts and Payment Part-1: District Fund	10,016.71	11,714.81
11,592.36	13,464.89	Total Part-1 District Fund	10,016.71	11,714.81
		Part II Deposit Fund		
C-Receipts and Expenditure under entrusted functions				
Fund receipts from the State Government				
4,815.57	7,686.96	Agriculture	5,362.49	7,373.24
2,866.25	3,482.95	Animal Husbandry & Vety. (including Dairy Devt)	2,683.62	3,500.49
326.55	513.41	Art & Culture (Public Library)	326.48	501.32
0.00	2,885.00	Compensation & Assignment, Special Central Assistance	19,867.95	0.00
977.65	1,422.95	Co-operation	944.15	1,358.54
356.81	451.10	Economic & Statistics	339.55	403.49
1,30,068.76	1,47,313.34	Education	1,17,746.01	1,30,919.45
494.67	545.11	Excise	436.84	476.83
951.99	970.96	Fisheries	875.01	938.43
4,053.64	6,150.71	Food & Civil Supply	3,134.71	4,565.69
10,349.51	8,373.28	Forest	9,913.63	10,838.34
2,057.25	0.00	Handloom & Textile	2,028.71	0.00
12,818.00	15,184.29	Health & Family Welfare	12,381.21	14,413.24
1,025.86	5,617.14	Industry (including Cottage Industries)	976.75	5,300.75
586.49	713.54	Information & Public Relation	579.69	703.73
24,095.88	43,915.59	Irrigation	17,890.78	37,033.32
613.94	753.10	Labour & Employment	571.84	707.78
5,903.05	6,772.18	Land & Land Revenue	5,815.88	6,561.52
135.52	202.69	Legal Metrology	128.13	194.14
217.16	298.25	Library	208.34	292.74
0.00	25.00	Lottery	0.00	25.00
59,519.73	8,222.11	Misc General Service	52,716.87	3,226.42
156.35	194.32	Museum	153.32	191.20
0.00	0.00	NEC	0.00	0.00
5,967.87	0.00	NLCPR	9,127.61	0.00
14,555.76	33,571.53	P&RD	12,997.65	23,948.99
5,528.91	6,362.91	PHE (Water Supply & Sanitation)	5,174.19	5,679.17
301.97	396.80	Printing & Stationery	299.89	382.54
1,574.35	1,781.11	Public works (B&E)	1,504.26	1,705.26
7,672.72	5,691.22	Public works (R&B)	7,436.59	8,665.71
2,017.31	0.00	Sericulture	1,535.66	0.00
2,318.73	2,434.91	Social Welfare	898.86	2,796.59
1,288.83	1,535.57	Soil Conservation	1,287.76	1,449.19

Report of Bodoland Territorial Council for the year 2018-19

Receipts		Particulars	Expenditure	
2017-18	2018-19		2017-18	2018-19
811.33	1,007.53	Sports & Youth Welfare	796.78	973.34
648.53	760.36	Transport services	585.98	681.43
504.00	367.72	Tourism	392.12	456.10
1,044.51	3,315.17	Urban Development	1,039.60	3,859.47
2,394.03	2,696.88	Water resources	2,366.65	2,655.70
12,972.09	60,343.66	WPT&BC	16,575.02	62,802.32
0.00	0.00	Balance amount of salary & Non-salary of the entrusted departments of BTC of the Year 2015-16, 2016-17 and pay revision arrear for the year 2018-19 refunded to the Govt. of Assam	0.00	10,937.50
3,21,991.57	3,81,959.35	Total Expenditure out of the deposit fund	3,17,100.58	3,56,518.97
		Surplus on Deposit fund	4,890.99	25,440.39
3,21,991.57	3,81,959.35	Total C- Part-II Deposit Fund	3,17,100.58	3,56,518.97
3,33,583.93	395,424.24	Total Receipts and Expenditure under Part-I & II	3,27,117.29	3,68,233.78
		D- Opening Balance and Closing Balance		
93,427.04	99,893.68	Cash /Treasury (PLA)	99,893.68	
4,27,010.97	4,95,317.92	Grand Total (A+B+C+D)	4,27,010.97	4,95,317.92

Source: Annual Accounts

Appendix-III

(Reference: Paragraph 2.2.5)

Negative balance under different Heads of Account as disclosed in the Annual Accounts

(in ₹)

Sl. No.	Head of Account	Fund Receipts	Expenditure	Balance
1	13 th Finance Comm.	0	58,51,476	-58,51,476
2	2225 WPT&BC	6,03,43,66,000	6,26,75,89,947	-23,32,23,947
3	VKY	0	1,26,41,786	-1,26,41,786
4	Const. Ashram School	0	3,75,08,922	-3,75,08,922
5	SCA to TSP	0	4,10,24,243	-4,10,24,243
6	RKVY	23,70,38,800	23,90,59,540	-20,20,740
7	108 NFSM	0	72,04,644	-72,04,644
8	13th Finance Comm.	0	12,02,000	-12,02,000
9	4702 Capital Outlay on Minor Medium Irrigation	0	4,40,75,245	-4,40,75,245
10	2702 Minor Irrigation	34,37,68,000	3,14,28,43,104	-2,79,90,75,104
11	5054 Capital Outlay on Roads & Bridges	0	2,03,35,310	-2,03,35,310
12	2501 Special Programme for Rural Dev.	12,25,84,000	52,61,50,359	-40,35,66,359
13	Other rural Programme	78,25,69,000	78,82,70,859	-57,01,859
14	NSAP	0	36,14,825	-36,14,825
15	3452 Tourism	3,67,72,000	14,49,19,018	-10,81,47,018
16	4711 Capital Outlay on Flood Control Projects	0	26,55,70,204	-26,55,70,204
17	4552 NEC	0	36,03,00,373	-36,03,00,373
18	4552 NLCPR	17,72,92,700	26,15,98,038	-8,43,05,338
19	3604- 5th SFC (UD)	20,48,25,000	26,07,53,624	-5,59,28,624
20	4406 Capital Outlay of forestry and wildlife	1,67,99,000	32,49,00,000	-30,81,01,000
21	250 Crore addl. BTC Package	2,87,41,000	25,21,44,703	-22,34,03,703
22	500 Crore addl. BTC Package	0	44,85,450	-44,85,450
23	Mid-Day Meal	0	9,84,222	-9,84,222
24	Akalavya Model School	0	3,64,16,000	-3,64,16,000
	Total	7,98,47,55,500	13,04,94,43,892	-5,06,46,88,392

Source: Annual Accounts

Appendix-IV
(Reference: Paragraph 2.2.7)
Sector wise receipts

Sl. No.	Heads of Account	Amount in ₹
1	0406 Forest & Wild Life	90,05,08,488.00
2	1054 Rural Road	13,79,386.00
3	1054 PWD Roads & Bridges	78,87,790.00
4	1475 Other General Economic Service (202 Metrology)	48,99,471.00
5	0401 Crops Husbandry	31,83,931.00
6	0405 Fishery	27,18,219.00
7	0851 Handloom & Textile (103)	1,08,681.00
8	0403 A H & Vety	1,90,000.00
9	1452 Tourism	2,01,300.00
10	0425 Co Operation	3,25,600.00
11	0515 Other Rural development Programme	14,17,391.00
12	0702 Minor Irrigation	86,750.00
13	0851 Village & Small industries	1,99,193.00
14	Market and Fair	1,99,66,072.00
15	0702 Sericulture	5,50,363.00
16	0701 Water Resources	1,10,613.00
17	NHAI	5,27,560.00
18	Unclaimed Prize Money	17,090.00
	A: Total Economic Sector	94,42,77,898.00
1	0029 Land & Revenue	3,44,21,086.00
2	0059 PWD Building (General Service)	2,26,595.00
3	0075 Central Selection Board	38,450.00
4	0075 BTC Guest House	62,42,274.00
5	0075 Lottery	6,53,51,000.00
6	0075 General Administrative Department	1,94,739.00
7	Misc. Excess drawn recovery	42,30,986.00
8	Land Acquisition	3,85,07,621.00
9	Agriculture (RKVY)	1,00,000.00
10	Misc Revenue	4,84,984.00
	B: Total General Sector	14,97,97,735.00
1	0202 Museum & Archaeology	56,100.00
2	0202 Education Sports Art & Culture 04 Art & Culture	4,81,141.00
3	0215 Water Supply and Sanitation	21,754.00
4	0217 Urban Development	4,95,284.00
5	0230 Labour and Employment	22,44,340.00
6	Culture	1,15,000.00
	C: Total Social Sector	34,13,619.00
	Grand Total (A+B+C)	1,09,74,89,252

Source: Annual Accounts

Appendix-V

(Reference: Paragraph 2.2.8)

Head wise, Sector wise receipts and disbursement under Deposit Fund

(*₹ in lakh*)

Sl. No.	Head of AC	Total Receipts	Total Expenditure
1	Agriculture	7,686.96	7,373.24
2	Animal Husbandry	3,482.95	3,500.49
3	Co-Operation	1,422.95	1,358.54
4	Compensation & Assignment, SCA	2,885.00	0.00
5	Economics & Statistic	451.10	403.49
6	Fisheries	970.96	938.43
7	Food & Civil Supply	6,150.71	4,565.69
8	Forest	8,373.28	10,838.34
9	Industries	5,617.14	5,300.75
10	Irrigation	43,915.59	37,033.32
11	Legal Metrology	202.69	194.14
12	Misc General Service	8,222.11	3,226.42
13	P&RD	33,571.53	23,948.99
14	PWD (R&B)	5,691.22	8,665.71
15	Soil Conservation	1,535.57	1,449.19
16	Transport	760.36	681.43
17	Tourism	367.72	456.10
18	Water Resources	2,696.88	2,655.70
19	Lottery	25.00	25.00
A: Total Economic Sector		1,34,029.72	1,12,614.97
1	Excise	545.11	476.83
2	Land & Land Revenue	6,772.18	6,561.52
3	Printing & Stationery	396.80	382.54
4	PWD (B&E)	1,781.11	1,705.26
5	Taxes & Vehicle		
B: Total General Sector		9,495.20	9,126.15
1	Art & Culture	513.41	501.32
2	Education	1,47,313.34	1,30,919.45
3	Health & Family Welfare	15,184.29	14,413.24
4	Information & Public Relation	713.54	703.73
5	Labour & Employment	753.10	707.78
6	Library	298.25	292.74
7	Museum	194.32	191.20
8	PHE	6,362.91	5,679.17
9	Social Welfare	2,434.91	2,796.59
10	Sports & Youth Welfare	1,007.53	973.34
11	Urban Development	3,315.17	3,859.47
12	WPT& BC	60,343.66	62,802.32
C: Total Social Sector		2,38,434.43	2,23,840.35

Source: Annual Accounts

Note: Excluded Receipts of ₹ 42.31 lakh booked under Misc. Excess drawn recovery

Appendix-VI

(Reference: Paragraph 2.3)

Head wise, receipts compared with budget provision Sector wise

(₹ in lakh)

Heads of Account	Budget provision	Actual realisation	Percentage of Variation
0406 Forest	3,600.00	9,005.08	150
1054 PWD	40.00	92.67	132
1475 Other General Economic Service (202 Metrology)	27.00	48.99	81
0401 Crops Husbandry	35.00	31.84	(-) 9
Agriculture (RKVY)	0.00	1.00	
0405 Fishery	10.00	27.18	172
0851 Village & Small Industries-	12.00	1.99	(-) 83
0851 Handloom & Textile	3.00	1.09	(-) 64
0851 Sericulture	1.00	5.51	451
0403 A H & Vety	2.00	1.90	(-) 5
0425 Co-Operation	3.00	3.26	9
0702 Minor Irrigation	11.50	0.87	(-) 92
0435 Other Agricultural Programme	0.50	0.00	(-) 100
1452 Tourism		2.01	--
0515 Other Rural Development Programme (Market)	210.00	14.17	(-) 93
0702 Water Resource	11.50	1.11	(-) 90
NHAI	0.00	5.28	--
Market & fair	0.00	199.66	----
Misc revenue	0.00	4.85	--
A: Total Economic Sector	3,955.00	9,448.46	139
0029 Land & Revenue	300.00	344.21	15
Land Acquisition	0.00	385.08	--
0059 PWD Building (General Service)	10.00	2.27	(-) 77
0075 Guest House	53.00	62.42	18
0075 Central Selection Board	1.50	0.38	(-) 75
0075 Lottery	600	653.51	9
Unclaimed Prize Money	0.00	0.17	--
0075 GAD	0.00	1.95	--
B: Total General Sector	664.50	1,449.99	118
0202 Education, Sports Art and Culture	20.00	4.81	(-) 76
0202 Museum and Archeology	1.00	0.56	(-) 44
0230 Labour & Employment	21.00	22.44	7
0215 Water Supply & sanitation	0.00	0.22	--
0216 Urban Development	0.00	4.95	--
Culture	0.00	1.15	--
C: Total Social Sector	42.00	34.13	(-) 19

Source: Normal Budget and Annual Accounts

Excluded Receipts of ₹ 42.31 lakh booked under Misc. Excess drawn recovery

Appendix-VII

(Reference Para 3.3.2.2)

Statement showing differences in Closing Balances as per Annual Accounts and as per audit for the year 2018-19

(₹ in lakh)

Sl. No.	Department	Grant	Total Opening Balance	Total Receipts during 2018-19	Total Fund available	Total Expenditure during 2018-19	Closing Balance as on 31.03.2019	Closing Bal.as per A/c 2018-19	Difference in Closing balance
1	2	3	4	5	6=(4+5)	7	8=(6-7)	9=(5-7)	10=(8-9)
1	Land & Land Revenue	78	318.37	6,772.18	7,090.55	6,561.52	529.03	210.66	318.37
2	State Excise	78	150.59	545.11	695.70	476.83	218.87	68.28	150.59
3	Public Works	78	157.37	1,136.86	1,294.23	1,061.03	233.20	75.83	157.37
4	Capital outlay on PW	78	0.00	625.00	625.00	625.00	0.00	0.00	0.00
5	Printing and Stationery	78	6.06	396.80	402.86	382.54	20.32	14.26	6.06
6	Taxes on vehicle (Transport)	78	81.01	302.74	383.75	269.43	114.32	33.31	81.01
7	Social Welfare	78	53.66	942.38	996.04	934.71	61.33	7.67	53.66
8	ICDS Mat	39	-286.78	1,492.53	1,205.74	1,451.64	-245.90	40.89	-286.78
9	SNP	39	-1,188.26	0.00	-1,188.26	0.00	-1,188.26	0.00	-1,188.26
10	Art and Culture (Public Library)	78	0.44	298.25	298.69	292.74	5.95	5.51	0.44
11	Art and Culture (Museum)	78	15.35	194.32	209.67	191.20	18.47	3.12	15.35
12	Art and Culture (Cultural affairs)	78	5.33	488.41	493.74	476.32	17.42	12.09	5.33
	Art and Culture (Lottery)	78	0.00	25.00	25.00	25.00	0.00	0.00	0.00
	Art and Culture (Cinema)	78	0.00	25.00	25.00	25.00	0.00	0.00	0.00
13	Information and Public Relation	78	35.19	713.54	748.73	703.73	45.00	9.81	35.19
14	Health and Family Welfare	78	1,450.90	11,935.29	13,386.19	11,438.45	1,947.74	496.84	1,450.90
	13th Finance Comm.		0.00	0.00	0.00	58.51	-58.51	-58.51	0.00
15	Labour and Employment	78	106.66	753.10	859.76	707.78	151.98	45.32	106.66
16	Water Supply and Sanitation	78	1,015.14	6,362.91	7,378.05	5,679.17	1,698.88	683.74	1,015.14
17	Housing	78	0.17	19.25	19.42	19.24	0.18	0.01	0.17
18	Sports and Youth Welfare	78	-83.76	1,007.53	923.77	973.34	-49.57	34.19	-83.76
19	General Education	78	21,304.75	1,47,079.92	1,68,384.67	1,29,985.81	38,398.86	17,094.11	21,304.75
20	Bodoland University	26	-68.11	0.00	-68.11	0.00	-68.11	0.00	-68.11
21	Mid-day meal	71	-12.60	0.00	-12.60	9.84	-22.44	-9.84	-12.60
22	Urban Development	78	25.06	1,266.92	1,291.98	1,251.94	40.04	14.98	25.06
23	WPT and BC	78	3,561.08	60,343.66	63,904.74	62,675.90	1,228.84	-2,332.24	3,561.08
24	13th Finance Comm.	38	343.24	0.00	343.24	126.42	216.82	-126.42	343.24

Report of Bodoland Territorial Council for the year 2018-19

Sl. No.	Department	Grant	Total Opening Balance	Total Receipts during 2018-19	Total Fund available	Total Expenditure during 2018-19	Closing Balance as on 31.03.2019	Closing Bal.as per A/c 2018-19	Difference in Closing balance
1	2	3	4	5	6=(4+5)	7	8=(6-7)	9=(5-7)	10=(8-9)
25	VKY	38	-223.00	0.00	-223.00	0.00	-223.00	0.00	-223.00
26	Const. Asharm school	38	-372.59	0.00	-372.59	375.09	-747.68	-375.09	-372.59
27	Article 275	38	-14.70	0.00	-14.70	0.00	-14.70	0.00	-14.70
28	SCA to TSP	38	425.69	0.00	425.69	410.24	15.45	-410.24	425.69
29	Diet	78	128.39	233.42	361.81	184.54	177.27	48.88	128.39
30	Road Transport	78	24.74	457.62	482.36	412.00	70.36	45.62	24.74
31	Crop Husbandry	78	745.18	5,315.51	6,060.69	4,910.59	1,150.10	404.92	745.18
32	RKVY	48	-120.79	2,370.39	2,249.60	2,390.60	-141.00	-20.21	-120.79
33	108 NFSM		157.58	0.00	157.58	72.05	85.53	-72.05	157.58
34	Animal Husbandry	78	371.82	3,302.95	3,674.77	2,943.90	730.87	359.05	371.82
35	Dairy Dev.	78	0.00	180.00	180.00	180.00	0.00	0.00	0.00
36	Co - operation	78	109.05	1,422.95	1,532.00	1,358.54	173.46	64.41	109.05
37	Census Survey and Statistics	78	75.04	451.10	526.14	403.49	122.65	47.61	75.04
38	Forestry and Wildlife	78	1,183.90	8,205.29	9,389.19	7,577.32	1,811.87	627.97	1,183.90
39	13th Finance Comm.		-376.77	0.00	-376.77	12.02	-388.79	-12.02	-376.77
40	Fishery	78	164.73	970.96	1,135.69	938.43	197.26	32.53	164.73
41	Food Storage & Ware housing	78	45.02	476.61	521.63	467.19	54.44	9.42	45.02
42	NFSA	37	2,520.63	5,595.38	8,116.01	4,050.82	4,065.19	1,544.56	2,520.63
43	AMAR DUKAN	37	47.68	78.73	126.41	47.68	78.73	31.04	47.68
44	AAY	37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	Agriculture Research and Education	78	4.66	1.06	5.72	0.00	5.72	1.06	4.66
46	Sericulture	78	890.19	0.00	890.19	0.00	890.19	0.00	890.19
47	Handloom and Textiles	78	29.71	0.00	29.71	0.00	29.71	0.00	29.71
48	Cottage Industries	78	98.21	5,559.79	5,658.00	5,243.44	414.56	316.35	98.21
49	industries	78	8.05	57.35	65.40	57.31	8.09	0.04	8.05
50	Major and Medium Irrigation	78	1,176.91	5,373.47	6,550.38	4,960.88	1,589.50	412.59	1,176.91
51	Major and Medium Irrigation	78	345.75	0.00	345.75	440.75	-95.00	-440.75	345.75
52	Minor Irrigation	78	515.05	3,237.68	3,752.73	2,875.90	876.83	361.78	515.05
53	Minor Irrigation	78	13,777.20	30,400.43	44,177.63	28,552.53	15,625.10	1,847.90	13,777.20
54	Command Area Development	78	44.43	105.02	149.45	90.59	58.86	14.43	44.43

Sl. No.	Department	Grant	Total Opening Balance	Total Receipts during 2018-19	Total Fund available	Total Expenditure during 2018-19	Closing Balance as on 31.03.2019	Closing Bal.as per A/c 2018-19	Difference in Closing balance
1	2	3	4	5	6=(4+5)	7	8=(6-7)	9=(5-7)	10=(8-9)
55	Capital outlay on Command Area Development	78	6.84	200.00	206.84	203.35	3.49	-3.35	6.84
56	PWD (R & B)	78	611.20	3,475.88	4,087.08	3,280.07	807.01	195.81	611.20
57	Capital Outlay on PWD (R & B)	78	-127.21	4,132.00	4,004.79	4,132.00	-127.21	0.00	-127.21
58	Capital Outlay on Tourism	78	92.00	155.00	247.00	155.00	92.00	0.00	92.00
59	P&RD Special Programme & Rural Dev.	78	494.15	1,225.84	1,719.99	1,129.50	590.49	96.34	494.15
60	Other Rural Development Programme	78	327.17	7,825.69	8,152.86	7,727.71	425.15	97.98	327.17
	13th Finance Comm.	78	0.00	0.00	0.00	36.15	-36.15	-36.15	0.00
61	NSAP	56	-4.22	0.00	-4.22	31.45	-35.67	-31.45	-4.22
62	Soil & Water Conservation	78	115.98	1,535.57	1,651.55	1,449.19	202.36	86.38	115.98
63	Tourism	78	40.00	367.72	407.72	456.10	-48.38	-88.38	40.00
64	Flood control & Drainage	78	91.72	1,192.88	1,284.60	1,151.70	132.90	41.18	91.72
65	Flood control Project	78	-816.29	1,504.00	687.71	1,504.00	-816.29	0.00	-816.29
66	Other General Economic (Metrology)	78	12.61	202.69	215.30	194.14	21.16	8.55	12.61
67	Misc Gen Services & other expenditure	25	6,819.39	8,010.04	14,829.43	3,226.42	11,603.01	4,783.62	6,819.39
68	Orphanage Children Home	44	-106.00	212.07	106.07	376.59	-270.52	-164.52	-106.00
69	Market Shed	44	126.53	0.00	126.53	0.00	126.53	0.00	126.53
70	Socio Economic status	44	-2.00	0.00	-2.00	0.00	-2.00	0.00	-2.00
71	Bamboo plantation	44	-8.14	0.00	-8.14	0.00	-8.14	0.00	-8.14
72	Fish Farm at Beharberi	44	-34.89	0.00	-34.89	0.00	-34.89	0.00	-34.89
73	2552 NEC PINEAPPLE based mixed Horticulture	44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74	Pilot Project for Dev Horticulture & Floriculture	44	132.00	0.00	132.00	0.00	132.00	0.00	132.00
75	NLCPR	44	3,437.03	1,772.93	5,209.95	2,615.98	2,593.97	-843.05	3,437.03
76	13th Finance Comm.	66	-238.44	0.00	-238.44	0.00	-238.44	0.00	-238.44
77	4th state finance commission	66	-7.01	0.00	-7.01	0.00	-7.01	0.00	-7.01
78	5th state finance commission	66	2,277.58	0.00	2,277.58	0.00	2,277.58	0.00	2,277.58

Report of Bodoland Territorial Council for the year 2018-19

Sl. No.	Department	Grant	Total Opening Balance	Total Receipts during 2018-19	Total Fund available	Total Expenditure during 2018-19	Closing Balance as on 31.03.2019	Closing Bal.as per A/c 2018-19	Difference in Closing balance
1	2	3	4	5	6=(4+5)	7	8=(6-7)	9=(5-7)	10=(8-9)
79	5th state finance commission (PRI)	66	0.00	24,520.00	24,520.00	10,768.63	13,751.37	13,751.37	0.00
80	5th state finance commission (UD)	66	0.00	2,048.25	2,048.25	2,607.54	-559.29	-559.29	0.00
81	Entry Tax	66	-35.71	0.00	-35.71	0.00	-35.71	0.00	-35.71
82	Compensation & Assignment, Special Central Assistance	66	2,330.75	0.00	2,330.75	0.00	2,330.75	0.00	2,330.75
83	Special Financial Assistance	66	522.65	0.00	522.65	0.00	522.65	0.00	522.65
84	Capital Outlay on Medical & Public Health	78	0.00	2,885.00	2,885.00	2,884.82	0.18	0.18	0.00
85	Capital Outlay on Forestry & Wildlife	78	0.00	3,249.00	3,249.00	3,249.00	0.00	0.00	0.00
86	SPA irrigation	44	0.00	167.99	167.99	112.67	55.32	55.32	0.00
87	500 Crore Additional BTC Package	44	0.00	466.99	466.99	2,521.45	-2,054.46	-2,054.46	0.00
88	500 Crore BTC Package	44	0.00	287.41	287.41	44.85	242.56	242.56	0.00
89	Ekalabya Model School		0.00	0.00	0.00	364.16	-364.16	-364.16	0.00
90	500 Crore onetime Special Grant	78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91	500 Crore onetime Special Grant to road development	78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
92	Balance amount of salary for the entrusted department for the year 2014-15 refunded to the govt of Assam.	78	0.00	0.00	0.00	10,937.50	10,937.50	-10,937.50	0.00
	Total		64,830.29	3,81,959.34	4,46,789.63	3,56,518.97	90,270.69	25,440.38	64,830.29

Source: Annual Accounts

Appendix-VIII

(Reference: Paragraph 3.4.1)

Comparison of expenditure figure between Annual Accounts and Appropriation accounts pertaining to Grant No. 78

(₹ in lakh)

Head of account	Expenditure		Difference
	Detailed Appropriation Accounts	Annual Accounts	
General Service			
2029 Land Revenue	6,433.58	6,561.52	-127.94
2039 State Excise	455.2	476.83	-21.63
2041 Taxes on Vehicle	299	269.43	29.57
2058 Stationery & Printing	382.54	382.54	0
2059 Public Works	1,055.86	1,061.03	-5.17
4059 Capital Outlay on Public Works	722.23	625.00	97.23
Sub-Total A	9,348.41	9,376.35	-27.94
Social Service			
2202 General Education	1,30,336.69	1,29,985.81	350.88
2204 Sports & Youth Services	944.93	973.34	-28.41
2205 Art & Culture	1,008.33	1,010.25	-1.92
2210 Medical & Public Health	13,310.65	11,438.45	1872.2
4210 Capital Outlay on Medical & Public Health	1,012.8	2,884.82	-1872.02
2215 Water Supply & Sanitation	6,449.21	5,679.17	770.04
4215 Capital Outlay on Water Supply & Sanitation	0	0	0
2216 Housing	19.25	19.24	0.01
4216 Capital Outlay on Housing	0	0	0
2217 Urban Development	1,236.12	1,251.94	-15.82
2220 Information & Publicity	704.42	703.73	0.69
2225 Welfare of Schedule Caste, Schedule Tribes	78,067.51	62,675.9	15391.61
2230 Labour & Employment	683.3	707.78	-24.48
2235 Social Security & Welfare	934.67	934.71	-0.04
Sub-Total B	2,34,707.88	2,18,265.14	16,442.74
Economic Services			
2401 Crop Husbandry - Horticulture	4,858.23	4,910.59	-52.36
2402 Soil & Water Conservation	1,459.87	1,449.19	10.68
2403 Animal Husbandry	2,552.36	2,943.90	-391.54
2404 Dairy Development	180	180.00	0
2405 Fisheries	909.26	938.43	-29.17
2406 Forestry & Wild Life	7,778.66	7,577.32	201.34
4406 Capital Outlay on Forestry & Wild Life	3,113.46	3,249.00	-135.54
2408 Food, Storage & Warehousing	466.08	467.19	-1.11
2415 Agricultural Research & Education	0	0	0
2425 Cooperation	1,292.44	1,358.54	-66.1
2501 Special Programme for Rural Development	1,119.34	1,129.5	-10.16
2515 Other Rural Development Programmes	7,656.26	7,727.71	-71.45
2701 Major & Medium Irrigation	4,590.62	4,960.88	-370.26
4701 Capital Outlay on Major & Medium Irrigation	427.44	440.75	-13.31
2702 Minor Irrigation	2,633.45	2,875.9	-242.45
4702 Capital Outlay on Minor Irrigation	55,642.54	28,552.53	27,090.01
2705 Command Area Development	160.4	90.59	69.81

Head of account	Expenditure		Difference
	Detailed Appropriation Accounts	Annual Accounts	
4705 Capital Outlay on Command Area Development	202.35	203.35	-1
2711 Flood Control & Drainage	1,257.3	1,151.7	105.6
4711 Capital Outlay on Flood Control Projects	1,501.74	1,504.00	-2.26
2851 Village & Small Industry	5,617.34	5,243.44	373.9
2852 Industries	57.31	57.31	0
3054 Roads & Bridges	3,299.31	3,280.07	19.24
5054 Capital Outlay on Roads & Bridges	12,202.52	4,132.00	8,070.52
3055 Road Transport	408.18	412.00	-3.82
3452 Tourism	487.53	456.1	31.43
5452 Capital Outlay on Tourism	31.57	155.00	-123.43
3454 Census Surveys & Statistics	408.69	403.49	5.2
3475 Other General Economic Services	194.14	194.14	0
4552 Capital Outlay on North Eastern Areas	0	0	0
4402 Capital Outlay on Soil & Water Conservation	199.09	0	199.09
4552 Capital Outlay on North Eastern Areas	5,361.1	0	5,361.1
13th Finance Commission	0	58.51	-58.51
DIET	0	184.54	-184.54
13th Finance Commission	0	12.02	-12.02
13th Finance Commission	0	36.15	-36.15
SPA (Irrigation)	0	112.67	-112.67
Balance amount of salary for the entrusted department for the year 2014-15 refunded to the govt of Assam.	0	10937.50	-10937.5
Sub-Total C	1,26,068.58	97,386.01	28,682.57
Grant Total (A + B + C)	3,70,124.87	3,25,027.5	45,097.37

Source: Detailed Appropriation and Annual Accounts

Appendix IX

(Reference: Paragraph 4.4)

Statement showing short realisation of forest royalty

Sl. No.	Name of MCA	Name of Divisions	Name of MC Holder	Date commencement of MC	Period of Settlement (in years)	Quarterly Settled Value from 1 st Kist to 12 th kist	Enhanced rate to be realise after completion of three Years (₹)	Effective Date of enhanced rate after completion of three years	No. Kist (Quarterly/Half-yearly)/ Amount of Money or royalty (₹) paid	Difference amount of Kist money to be realised (₹)
1	Champa river No- 1	DFO, Chirang	Sri Kabul Basumatary	20.08.2015	7	1,95,542	2,44,428	20.08.2018	13 th & 14 th - 3,91,084	97,772
2	Champa river No- 2 Taklai S&G		Sri Chakramani Mushahary	20.08.2015	7	1,35,590	1,69,487	20.08.2018	13 th & 14 th - 2,71,180	67,974
3	Taklai S&G MCA		Sri Promotesh Narzary	21.03.2016	7	1,67,915	2,09,894	20.03.2019	13 th -1,67,915	41,979
4	Kanamakra S&G		Sri Samlai Narzary	20.09.2015	7	3,39,304	4,24,130	20.08.2018	13 th & 15 th 10,17,912	2,54,478
5	Ashapuka S&G		Sri Bhaben Basumatary	15.11.2015	7	3,28,608	4,10,760	15.11.2018	13 th & 16 th - 13,14,432	3,28,608
6	Kanamakra S&G No- 2		Sri Surajit Brahma	19.10.2015	7	1,60,822	2,01,027	20.10.2018	13 th & 15 th - 4,82,466	1,20,615
7	Champa river No- 5		Sri Narza Basumatary	09.11.2015	7	1,80,472	2,25,590	1.11.2018	13 th -1,80,472	45,118
8	Champa river No-3		Sri Phanendra Brahma	17.11.2015	7	1,80,645	2,25,806	15.11.2018	13 th & 14 th - 3,61,290	90,322
Total										10,46,866

Appendix X

(Reference: Paragraph 4.4)

Statement showing Potential loss of forest royalty

Sl. No.	Name of MCA	Name of Divisions	Name of MC Holder	Date commencement of MC	Period of Settlement (in years)	Pre-revised rate per Quarter/ Half yearly	Effective Date of enhanced rate after completion of three years	No. and Amount of Kist Money of royalty (₹) payable	If, Amount of Kist Money of realise at pre-revised rate (₹)	Potential loss of forest royalty (₹)
1	Champa river No- 2	DFO, Chirang	Sri Kabul Basumatary	20.08.2015	7	1,95,542	20.08.2018	15 th to 24 th -24,44280	19,55,420	4,88,860
							20.08.2018	25 th to 28 th -12,22,140	7,82,168	4,39,972
2	Champa river No- 1		Sri Chakramani Mushahary	20.08.2015	7	1,35,590	20.08.2018	15 th to 24 th -1694870	13,55,900	3,38,970
							20.08.2018	25 th to 28 th -8,47,436	5,42,360	3,05,076
3	Taklai S&G MCA		Sri Promotesch Narary	21.03.2016	7	1,67,915	20.03.2019	14 th to 24 th -23,08,834	18,47,047	4,61,769
							20.03.2022	25 th to 28 th -10,49,512	6,71,660	3,77,852
4	Kanamakra S&G		Sri Samlai Narzary	20.09.2015	7	3,39,304	20.08.2018	16 th to 24 th -38,17,170	30,53,736	7,63,434
							20.08.2021	25 th to 28 th -21,20,652	13,57,216	7,63,436
5	Ashapuka S&G		Sri Bhaben Basumatary	15.11.2015	7	3,28,608	15.11.2018	17 th to 24 th -32,86,080	26,28,864	6,57,216
							15.11.2021	25 th to 28 th -20,53,800	13,14,432	7,39,368
6	Kanamakra S&G		Sri Surajit Brahma	19.10.2015	7	1,60,822	20.10.2018	16 th to 24 th -18,09,243	14,47,398	3,61,845
		20.10.2021					25 th to 28 th -10,05,132	6,43,288	3,61,844	
7	Champa river No- 5	Sri Narza Basumatary	09.11.2015	7	1,80,472	10.11.2018	14 th to 24 th -24,81,490	19,85,192	4,96,298	
						10.11.2021	25 th to 28 th -11,27,952	7,21,888	4,06,064	
8	Champa river No- 3	Sri Phanendra Brahma	17.11.2015	7	1,80,645	15.11.2018	15 th to 24 th -22,58,060	18,06,450	4,51,610	
						15.11.2021	25 th to 28 th -11,29,032	7,22,580	4,06,452	
Total										78,20,066

©
**COMPTROLLER AND
AUDITOR GENERAL OF INDIA**
www.cag.gov.in

<https://cag.gov.in/ag/assam/en>