

Chapter - VIII

Miscellaneous

8.1 Drawal of conveyance allowance.

As per Section 42 (1) and (2) of the Assam Municipal Act, 1956 (Assam Act No. XV of 1957), conveyance allowance is payable out of Municipal Fund as fixed from time to time to the Authorities of MC/MB/TC (excluding Ward Commissioner). The rate of payment is subject to the approval of the State Government. Accordingly, the State Government, Municipal Administration Department vide Notification No. MA 66/83/68 dated April 1988 has fixed the rate of conveyance allowances at Rs.500/- and Rs.350/- per month for the Chairman and vice-chairman of the Town Committees (TCs).

Test check of records of 15 TCs revealed that excess conveyance allowance over and above the prescribed limit were drawn by the Chairman & vice-chairman of these TCs amounting to Rs. 28.88 lakh during the period from April 2000 to March 2007 as detailed in **Annexure-XXIV**.

Reply of the Department to the audit observation is awaited (June 2008).

8.2 Non-submissions of Vouchers/Actual Payees' Receipts

Test check of Cash Book and Bank Pass Book in five TCs revealed that an expenditure of Rs.98.57 lakh was incurred during the period 2000-2007 as detailed below:

(Rupees in lakh)

Sl. No.	Name of Unit	Funds to which relate	Particulars	Period	Amount
1	Dhakuwakhana TC	Govt Grant	Vouchers	7/04 to 2/06	5.97
2	Sinlaguri TC	TC fund	APRs	7/03 to 10/03	0.39
3	Haflong TC	SJSRY, RSVY, EFC, Dev Grants	Vouchers	8/02 to 3/07	51.65
4	Mahur TC	SJSRY, RSVY, EFC, NSDP	Vouchers	9/02 to 1/07	21.82
5	Dongkamukam TC	EFC & SJSRY	Vouchers & APRs	11/03 to 11/06	18.74
				Total	98.57

The ULBs, however, failed to provide the supporting voucher/payee receipt to audit. In the absence of supporting vouchers, payee receipt etc audit could not test check the genuineness of the expenditure.

Reply of the concerned TCs is awaited (June 2008).

8.3 Non-maintenance of records

The prescribed basic account such as Demand and Collection Register, Work Register, Appropriation Register, Investment Register, Loan Register, Un-paid bill Register, Self Cheque Register, Deposit Ledger, Assets Register, Advance Ledger and Provident Fund Ledger Abstract etc were not being maintained in most of the ULBs test checked by audit.

Due to non-maintenance of basic records the financial status of ULBs could not be ascertained in audit.

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