



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

**Report of the
Comptroller and Auditor General of India
For the year ended 31 March 2018**



**Jaintia Hills Autonomous District Council,
Jowai, Meghalaya**

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Comptroller and Auditor General of India**

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Jowai, Meghalaya**

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PREFACE

This Report has been prepared for submission to the Governor of Meghalaya under Paragraph 7(4) of the Sixth Schedule to the Constitution of India. It relates mainly to the issues arising from the audit of transactions of the Jaintia Hills Autonomous District Council, Jowai, Meghalaya for the year 2017-18.

2. This Report contains three Chapters, the first of which deals with the Constitution of the Jaintia Hills Autonomous District Council, the rules for management of the District Fund and maintenance of accounts by the District Council. Chapter-II depicts Autonomous District Council Fund position, and Chapter-III deals with compliance issues observed during test-audit of the transactions of the Council for the year 2017-18.



OVERVIEW

OVERVIEW

This Report contains three 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 of the Report deals with the audit findings pertaining to Compliance audit of the Council.

1. Internal Control

An evaluation of internal control system in the Council revealed that the same was weak which is evident from irregularities like discrepancy in cash balances as per Annual accounts, *etc.* Due to weak internal controls, the attempt on the part of Audit to examine the annual accounts and transactions of the Council was constrained to that extent. Failure in internal controls under Financial Management is fraught with risks of fraud, misappropriation and financial irregularities, which might remain undetected.

In order to enhance the Internal Control system, the Council established an Internal Audit Section which commenced operations from 01 September 2023.

(Paragraph 1.5)

Recommendations:

The Council may take appropriate steps to address challenges and enhance the proficiency of the Accounts team, aiming at ensuring smooth and accurate preparation of up-to-date Financial Statements in the future.

The existing personnel may be trained through targeted upskilling initiatives, leveraging the resources and opportunities provided by the State's training facilities.

The Council, with the recently established Internal Audit Section, is urged to swiftly address and rectify the deficiencies identified in audit.

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

2. Autonomous District Council Funds

Total receipts of the Council increased by ₹ 18.46 crore (23.66 *per cent*) from ₹ 78.01 crore in 2016-17 to ₹ 96.47 crore in 2017-18. The reason for increase was mainly due to increase in share of royalty on Mines and Minerals by ₹ 43.21 crore and own revenue receipts by ₹ 5.73 crore as compared to previous year.

(Paragraph 2.2.1)

During 2017-18, JHADC generated ₹ 11.28 crore from its own sources and received ₹ 74.20 crore as share of taxes. The Council also received ₹ 0.24 crore as Grant-in-aid from the State Government and ₹ 10.75 crore as Grants from Government of India. As

such, JHADC is primarily dependent on external sources of funds (88.30 *per cent*) as against its own sources of funds (11.70 *per cent*).

(Paragraph 2.2.1.1)

During 2017-18, the share of royalty on Mines & Minerals (₹ 72.61 crore), Grants-in-aid received from State Government (₹ 0.24 crore), share of taxes on vehicles (₹ 1.59 crore) and Grants-in-aid from Government of India (₹ 10.75 crore) constituted 88.30 *per cent* of the total revenue receipts (₹ 96.48 crore) of the JHADC, indicating high dependence of the Council on revenue from share of royalty/ taxes and grants-in-aid from the Government.

Despite incurring an expenditure of ₹ 20.66 crore under 'Public Works – Construction', i.e., construction of roads, school buildings, *etc.*, that are Capital in nature, there was no capital expenditure reported in the Annual Accounts of the Council.

(Paragraph 2.2.1.2)

The total receipts of the Council amounting to ₹ 99.39 crore falling short of the Budget Estimate (₹ 139.20 crore) by 28.59 *per cent* during 2017-18. Similarly, expenditure of the Council amounting ₹ 84.53 crore, also fell short of the Budget Estimate (₹ 140.72 crore) during the year 2017-18 by 39.93 *per cent*.

Out of the total available fund of ₹ 150.85 crore, the Council incurred expenditure of ₹ 84.53 crore, which accounts to only 54 *per cent* of total available funds during 2017-18.

(Paragraph 2.3)

The Report of the Comptroller and Auditor General of India for the year ended 31 March 2005 highlighted the unauthorised removal of ₹ 5.49 crore from JHADC's Cash Book in October 2004. This discrepancy remains unrectified in subsequent Cash Books, hence, the Annual Accounts for the year 2017-18 lack accuracy, preventing certification until the time the Cash Book of the Council is fully reconciled.

(Paragraph 2.4)

Recommendations:

The Council should enhance its revenue collection efficiency from own sources to reduce reliance on tax shares and grants-in-aid.

The Council must strategically plan the allocation of its available funds to ensure prudent utilisation. Additionally, it is advised that capital expenditures be accurately categorised and recorded under appropriate heads in the Annual Accounts.

The Council may undertake detailed budgetary analysis and reviews to identify untapped eligible revenue resources and for estimating revenue receipts more accurately. Expenditure on schemes implemented by the Council should also be incurred as per the budget estimate to achieve its objectives.

The Council should promptly address the discrepancies in the opening and closing cash balances for the period mentioned by reconciling the Cash Book and conduct a

thorough review of the financial records. The Council should take immediate corrective actions to rectify these issues, demonstrating a commitment to financial diligence and transparency.

3. Compliance Audit Observations

Out of the ten committees constituted by the Council only two Committees fulfilled their objectives, while others did not hold meetings or submit reports. Despite this, the Council spent ₹ 8.47 crore towards various incentives for members of the committees during the period 2013-14 to 2017-18.

(Paragraph 3.1)

The Council failed to allocate leases for the Iawmusiang Market and Parking Lot at Ladstadium, Jowai, to the highest bidders during 2013-14 to 2017-18, resulting in a revenue loss of ₹ 8.05 lakh. Although the highest bidders withdrew in some cases, the Council lacked proper documentation to justify the lease allocations to lower bidders.

(Paragraph 3.2)

Recommendations:

The Council should review the operations of the committees and assess the reports submitted by them. Based on such reviews, the Council should make informed decisions on future continuation of these committees.

The Council should establish and strictly enforce a clear and transparent tendering procedure for the award of leases. Additionally, all decisions regarding tender allocations, especially deviations from the highest bid, are thoroughly documented and publicly accessible.



CHAPTER-I

Constitution, Rules and Maintenance of Accounts

CHAPTER – I

Constitution, Rules and Maintenance of Accounts

1.1 Profile of Jaintia Hills Autonomous District Council

The United Khasi and Jaintia Hills Autonomous District Council was set up in June 1952 under the provisions of Article 244 (2) read with the Sixth Schedule to the Constitution of India. The Council was bifurcated in 1967 and the Jowai District Council was carved out of it. In 1973, the United Khasi and Jaintia Hills District Councils were renamed as Khasi Hills Autonomous District Council and Jaintia Hills Autonomous District Council respectively.

The Sixth Schedule to the Constitution provides for administration of specified tribal areas. For that purpose, it provides for constitution of a District Council for each Autonomous District with powers to make laws on matters listed in paragraph 3(1) of the schedule mainly in respect of allotment, occupation, use of land, management of forest other than reserve forests, use of any canal or water courses for irrigation purposes, regulation of the practice of “*Jhum*”¹ or other forms of shifting cultivation, establishment of village or town committees or councils and their powers, village or town administration including police, public health and sanitation and inheritance of property.

Paragraph 6 (1) of the Schedule empowers the Council to establish, construct or manage primary schools, dispensaries, markets, cattle pounds, ferries, fisheries, roads, road transport and water ways in the respective autonomous districts. Paragraph 8 of the Schedule further empowers the Councils to assess, levy and collect within the autonomous districts, revenue in respect of land and buildings, taxes on professions, trades, callings and employments, animals, vehicles and boats, tolls on passengers and goods carried in ferries and taxes for the maintenance of schools, dispensaries or roads.

Jaintia Hills Autonomous District Council (JHADC) consists of 30 Members including 29 elected Members and one Member nominated by the Governor on the recommendation of the Chief Executive Member (CEM). The Council is headed by a Chief Executive Member. JHADC is headquartered at Jowai, Meghalaya. During 2017-18, the Council had its full strength of members consisting of 29 elected members and one nominated member.

1.2 Rules for the management of the District Fund

The Sixth Schedule provides for the constitution of a District Fund for each Autonomous District to which shall be credited all moneys received by the Council in the course of administration of the districts in accordance with the provisions of the Constitution.

¹ “Jhum” cultivation is a local name for slash and burn agriculture practiced by the tribal groups in the north-eastern states of India. Crops are grown in this cultivation by clearing the trees and other vegetation and then burning the fields. Land burning allows the addition of potash to the soil, which in effect increases soil fertility and nutrient content.

In terms of paragraph 7(2) of the Schedule, Rules are to be framed by the Governor for management of the District Fund and the procedure to be followed in respect of payment of money into the said fund, the withdrawal of money therefrom, the custody of money therein and any other matter connected with or ancillary to these matters. However, till date (October 2023), these rules had not been finalised. Meanwhile, the affairs of the Jaintia Hills Autonomous District Council are being regulated in accordance with the Jowai Autonomous District Fund Rules, 1967.

1.3 Maintenance of Accounts and Audit Arrangements

In pursuance of paragraph 7(3) of the Sixth Schedule to the Constitution of India, the forms of Accounts of the Council was prescribed by the Comptroller and Auditor General of India with the approval of the President, in April 1977.

In terms of Paragraph 7 (4) of the Sixth Schedule of the Constitution, the Comptroller and Auditor General of India shall cause the accounts of the District Council to be audited in such manner as he may think fit, and the Reports of the Comptroller and Auditor General relating to such accounts, shall be submitted to the Governor who shall cause them to be laid before the Council.

Rule 97 of the Jowai Autonomous District Fund Rules, 1967 stipulates that the Annual Accounts of the Council should be prepared as per the prescribed forms and forwarded to the Accountant General by 30 June each year. The annual accounts of the Council for the year 2017-18 was however, submitted to the Principal Accountant General (Audit), Meghalaya in March 2021 after a delay of more than two years.

While accepting the audit observation, the Secretary, Executive Committee, JHADDC, in response stated (October 2023), that Annual Accounts were previously delayed due to a lack of skilled staff, but the Council has addressed the issue and there are currently no arrears in accounts submission. The Council assures that there will be no future delays in Annual Accounts submission.

Audit did not notice any significant staff shortages during 2017-18 as persons-in-position were 37 against sanctioned strength of 38. Thus, delay in submission of accounts appears to be on administrative grounds rather than staff shortage. However, Audit acknowledges that Council has taken steps to streamline the submission of Annual Accounts. The Annual Accounts for the year 2022-23 have also been received in October 2023, albeit with a delay of three months.

Nevertheless, it remains incumbent upon the Council to prioritise staff training so as to improve their skills, ensuring that future accounts are prepared and submitted timely.

Recommendation: *The Council may take appropriate steps to address challenges and enhance the proficiency of the Accounts team, aiming at ensuring smooth and accurate preparation of up-to-date Financial Statements in the future.*

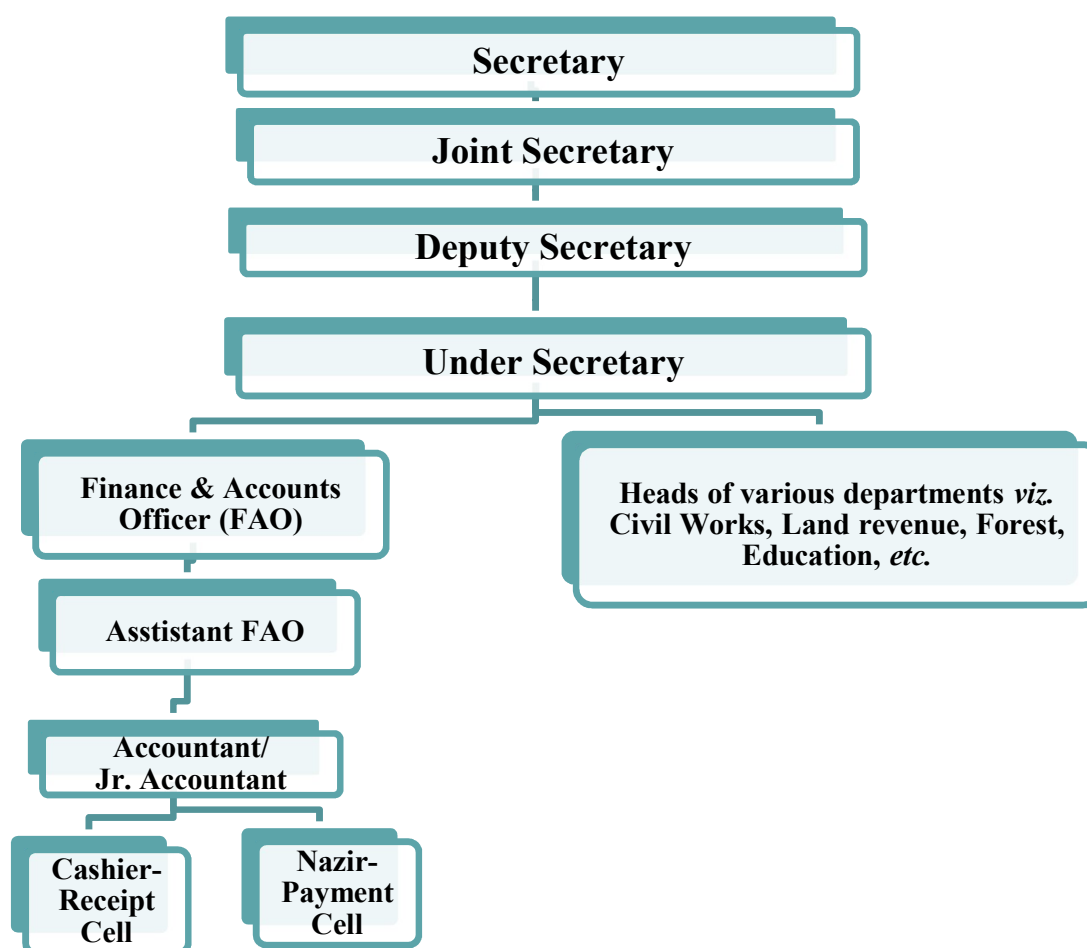
Results of audit are discussed in the succeeding Chapters.

1.4 Administrative Set-up of the Council

The Executive Committee of the District Council comprises of the Chief Executive Member and one or more but not exceeding ten other Members to exercise the functions hereinafter specified in ADC Rules. The Chief Executive Member is elected by the District Council and the other Executive Members are appointed by the Governor on the advice of the Chief Executive Member from amongst the members of the District Council. The Executive Committee is headed by the Chief Executive Member who is the administrative head of the Council. There is a Secretary to the Executive Committee appointed by the Chief Executive Member. In addition, there is also a Secretary to the Legislative Council who heads the Legislative Wing and a Judge who heads the District Council Court.

The flow chart of the administrative hierarchy of the Council is depicted in **Chart 1.1:**

Chart 1.1: Administrative set-up of JHADC



Source: JHADC records.

The functions of the Council are administered through 16 Departments by managing its various functions and activities with 987 persons-in-position (93 *per cent*) against a total sanctioned strength of 1,065 persons, as detailed in **Table 1.1**.

Table 1.1: Human Resources position of JHADC during 2017-18

Sl. No.	Name of the Department/Branch	Sanctioned Strength	Persons-in-Position
1.	General Administration Department	141	136
2.	Finance and Accounts Department	38	37
3.	Land Revenue and Land Reform Department	186	179
4.	Land Record and Land Settlement Department	104	98
5.	Taxation Department	59	56
6.	Forest Department	228	215
7.	Political Department	28	28
8.	Civil Works Department	107	89
9.	Education Department	21	21
10.	Market, Agriculture, Soil and Fishery Department	54	42
11.	Statistics and Information Department	15	15
12.	Stationery and Printing Department	13	12
13.	Planning Department	10	9
14.	Judicial Department	31	23
15.	Legislative Department	24	21
16.	Arts & Culture Department	6	6
Total		1,065	987

Audit noticed that the Council had in position 37 accounts staff (**Appendix-I**) against the sanctioned strength of 38. Despite availability of qualified staff, Audit has seen persistent shortcomings in maintenance of accounts such as non-maintenance of relevant records, deficiencies in cash management and delay in finalisation of Accounts by the Autonomous District Council (ADC).

Financial statements are a structured representation of the financial position and financial performance of an entity. The objective of financial statements is to provide information about the financial position, financial performance and cash flows of an entity that is useful to stakeholders in making and evaluating decisions about the allocation of resources. Due to delay in preparation of accounts coupled with deficiencies in Financial Statements, audit could not assess the appropriateness of utilisation of resources in a timely manner.

Recommendation: *The existing personnel may be trained through targeted upskilling initiatives, leveraging the resources and opportunities provided by the State's training facilities.*

1.5 Internal Control

Internal control system in an organisation ensures that proper checks and procedures are in place for efficient and effective discharge of its mandate, reliability of its financial reporting and compliance with applicable laws and regulations.

Effective internal control reduces the risk of asset loss, and helps to ensure that information is complete and accurate, financial statements are reliable, and day-to-

day operations are conducted in accordance with the provisions of applicable laws and regulations.

An evaluation of internal control system in the JHADC, revealed that internal control mechanism in the Council was weak which is evident from irregularities like discrepancy in cash balances as per Annual Accounts (Paragraph 2.4) as discussed in the succeeding Chapters. Absence of internal controls within the Council reflects poorly on its operations and poses as a significant audit constraint.

In response to Audit (October 2023), the Secretary, Executive Committee, JHADC stated that in order to enhance the Internal Control system, the Executive Committee approved the establishment of an Internal Audit Section. A Notification (No. JHADC/GENL/IN8/2023/2, 27.6.2023) was issued for its creation and staff allocation has been made. The Internal Audit Section commenced operations on 01 September 2023, with a retired Senior Audit Officer appointed as the Internal Audit Officer (Office Order No. 918 and 919 of 2023).

Recommendation: *The Council, with the recently established Internal Audit Section, is urged to swiftly address and rectify the deficiencies identified in audit.*

1.6 Summary of Recommendations

- (i) The Council may take appropriate steps to address challenges and enhance the proficiency of the Accounts team, aiming at ensuring smooth and accurate preparation of up-to-date Financial Statements in the future.*
- (ii) The existing personnel may be trained through targeted upskilling initiatives, leveraging the resources and opportunities provided by the State's training facilities.*
- (iii) The Council, with the recently established Internal Audit Section, is urged to swiftly address and rectify the deficiencies identified in audit.*



CHAPTER-II

Autonomous District Council Funds

CHAPTER- II

Autonomous District Council Funds

2.1 Introduction

Sixth Schedule to the Constitution of India provides for a District Fund for each Autonomous Region and a Regional Fund in 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. The District Fund of the Autonomous District Council is constituted under the provisions of Sub- Paragraph (I) of Paragraph 7 of the Sixth Schedule.

The ADC fund comprises receipts from its own resources, shared revenue and grants/ loans & advances from State/Central governments. Broad classification is as discussed below:

A. District Fund

District Fund is divided into four sections as detailed below:

- (i) **Revenue Section** for Revenue Receipts and Revenue Expenditures. This section shall deal with the proceeds of taxation and other receipts classed as revenue and expenditure met therefrom. It shall also include the grants and contributions received from the Government of India (GoI)/Government of Meghalaya (GoM) and also grants and contributions from the Council.
- (ii) **Capital Section** for Capital Receipts and expenditure of Capital nature².
- (iii) **Debt**, under which Loan received from Government and other sources and their repayments shall be recorded. This section shall also record District Council Provident Fund deducted and payments made, and
- (iv) **Loans and Advances** raised and paid off by the District 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.

2.2 Receipts and Disbursement

The receipts and expenditure of JHADC for the year 2017-18 is depicted in **Table 2.1**:

² Expenditure incurred for acquiring fixed assets that can be used for a longer duration.

Table 2.1: Summarised position of Accounts for the year 2017-18

(₹ in crore)

PART –I DISTRICT FUND³					
	Receipts			Disbursement	
2016-17	1. Revenue Receipt	2017-18	2016-17	1. Revenue Expenditure	2017-18
3.11	(i) Taxes on Income and expenditure	4.45	1.11	(i) District Council	1.26
0.53	(ii) Land Revenue	1.05	8.04	(ii) Land Revenue	8.84
0.02	(iii) Other Administrative Services	0.23	1.13	(iii) Administration of Justice	1.13
0.30	(iii) Stamps and Registration	0.17	4.11	(iv) Executive Members	3.87
7.43	(iv) Taxes on Vehicles	1.59	13.14	(v) Secretariat General Services	12.11
0.50	(v) Interest Receipts	4.48	0.54	(vi) Stationery and Printing	0.55
0.48	(vii) Other General Economic Services	0.50	11.06	(vii) Public Works	25.07
0.03	(viii) Fisheries	0.04	4.55	(viii) Pensions and other retirement benefits	3.02
0.45	(ix) Forest	0.34	8.46	(ix) Forest	9.26
29.40	(x) Mines & Minerals	72.61	0.20	(x) Fisheries	0
0.13	(xi) Stationery and Printing	0.02	10.52	(xi) Education	11.43
	(xii) Grants-in-aid from:		0.63	(xii) Information and Publicity	0.70
2.06	(a) State Government	0.24	3.01	(xiii) Relief on account of natural calamities	2.54
33.57	(b) GoI	10.75	1.52	(xiv) Agriculture	1.63
			0.15	(xv) Minor Irrigation	0
			0	(xvi) Interest payment	0.09
			0	(xvii) Art and Culture	0.11
78.01	Total Revenue Receipt	96.47	68.17	Total Revenue Expenditure	81.61
-	Revenue Deficit	-	9.84	Revenue surplus	14.86
0	2. Capital	0	0	2. Capital	0
0	3. Debt	0	0	3. Debt	0
0	4. Loans and Advances	2.92	0	4. Loans and Advances	2.92
78.01	Total Part-I District Fund	99.39	68.17	Total Part –I District Fund	84.53
PART II – DEPOSIT FUND					
0	Deposit receipts	0	0	Deposits Payments	0
0	Total of part II Deposit fund	0	0	Total of Part II Deposit fund	0
78.01	Total receipts (I + II)	99.39	68.17	Total Disbursements (I +II)	84.53
44.53	Opening balance	54.38	54.38	Closing balance ⁴	69.24
122.54	Grand total	153.77	122.55	Grand total	153.77

Source: Annual Accounts of the Council.

2.2.1 Sources and application of funds

A comparative statement of sources and application of fund of the Council during 2017-18 with 2016-17 is given in **Table 2.2**.

³ To which shall be credited all money received by the Council in the course of Administration of the District in accordance with the provisions of the Constitution.

⁴ 2016-17: Cash - ₹ 1.91 crore; Bank - ₹ 41.95 crore; PLA - ₹ 14.67 crore; Investment - ₹ 10.71 crore.

Table 2.2: Sources and application of fund during 2017-18**(₹ in crore)**

Particulars		2016-17	2017-18	Increase/ Decrease (per cent)
Opening Cash Balance		44.53	54.38	22.12
Sources	<i>Own Revenue Receipts</i>	5.55	11.28	103.24
	<i>Share of Taxes</i>	36.83	74.20	101.47
	<i>Grants-in-Aid (GoI)</i>	33.57	10.75	-67.98
	<i>Grants-in-Aid (GoM)</i>	2.06	0.24	-88.35
	Total Revenue Receipts	78.01	96.47	23.66
	Capital Receipts	0.00	0.00	--
	<i>Recoveries of Loans and Advances</i>	0.00	0.00	-
	<i>Receipts under Deposit Fund</i>	0.00	2.92	-
	Total	78.01	99.39	27.41
Application	Revenue Expenditure	68.17	81.61	19.72
	Capital Expenditure	0.00	0.00	-
	<i>Disbursement of loans and advances</i>	0.00	2.92	-
	<i>Disbursement under Deposit Fund</i>	0.00	0.00	-
	Total (Disbursement)	68.17	84.53	24.00
Closing Cash Balance		54.38	69.24	27.33

Source: Annual Accounts of JHADC.

It can be seen from **Table 2.2** that:

- Total receipts of the Council increased by ₹ 18.46 crore (23.66 per cent) from ₹ 78.01 crore in 2016-17 to ₹ 96.47 crore in 2017-18. The reason for increase was mainly due to increase in share of royalty on Mines and Minerals by ₹ 43.21 crore and own revenue receipts by ₹ 5.73 crore as compared to previous year.
- Share of taxes and royalty increased by ₹ 37.37 crore (101.47 per cent) from ₹ 36.83 crore in 2016-17 to ₹ 74.20 crore in 2017-18.

During 2017-18, out of the total fund available amounting to ₹ 150.85 crore, including OB, the Council utilised ₹ 84.53 crore (56 per cent).

2.2.1.1 Resources

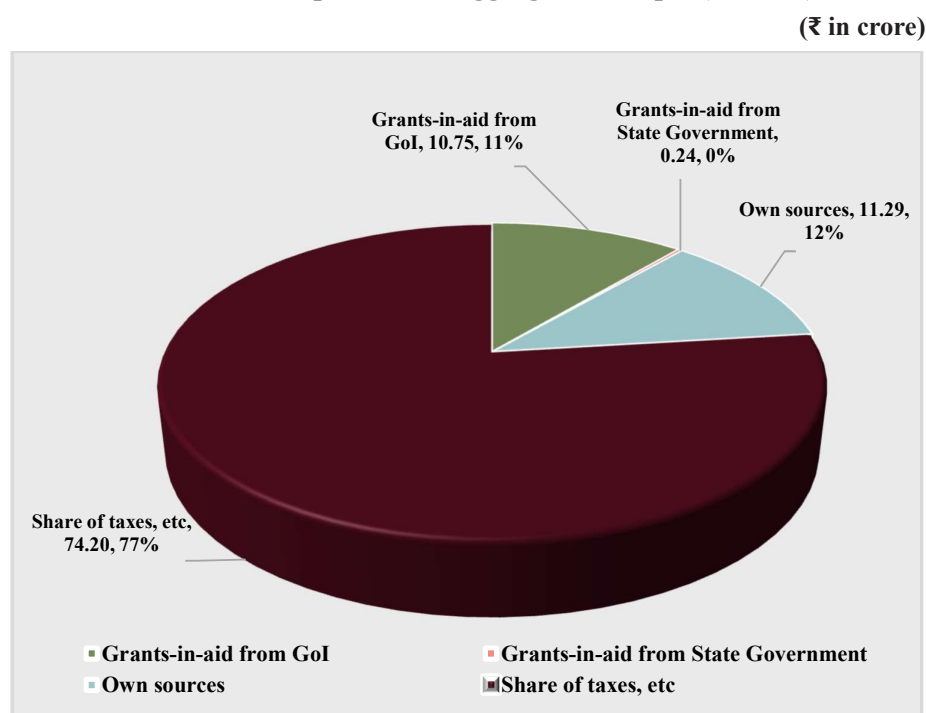
JHADC collected its own revenue through:

- **Revenue from own sources:** Trade licenses, taxes on profession, land revenue, market auction, bank interest, fisheries, forest, stamps & registration, etc.;
- **Share of taxes:** From the State Government on taxes on vehicles, forest and mines & minerals.
- **Grants-in-Aid:** From the State Government through the State Plan.

During 2017-18, JHADC generated ₹ 11.28 crore⁵ from its own sources, received ₹ 74.20 crore⁶ as share of taxes. The Council also received ₹ 0.24 crore⁷ as Grant-in-aid from the State Government and ₹ 10.75 crore⁸ as Grants from Government of India. As such, JHADC is primarily dependent on external sources of funds (88.30 *per cent*) as against its own sources of funds (11.70 *per cent*).

Chart 2.1 below depicts the composition of resources of JHADC amounting to ₹ 96.48 crore during 2017-18.

Chart 2.1: Composition of Aggregate Receipts (2017-18)



Recommendation: The Council should enhance its revenue collection efficiency from own sources to reduce reliance on tax shares and grants-in-aid.

2.2.1.2 Availability of funds and expenditure

The revenue receipts and revenue expenditure of JHADC during 2017-18 is analysed in the following paragraphs:

A. Revenue Receipts

Table 2.3 and **Chart 2.2** below summarise the revenue receipts of JHADC during 2017-18.

⁵ Own Revenue Receipts = ₹ 11.28 crore {(Taxes on Income and expenditure - ₹ 4.45 crore) + (Land Revenue - ₹ 1.05 crore) + (Other Administrative Services - ₹ 0.23 crore) + (Stamps and Registration - ₹ 0.17 crore) + (Interest Receipts - ₹ 4.48 crore) + (Other General Economic Services - ₹ 0.50 crore) + (Fisheries - ₹ 0.04 crore) + (Forest - ₹ 0.34 crore) + (Stationery and Printing - ₹ 0.02 crore)}.

⁶ Share of taxes – ₹ 74.20 crore: (i) Taxes on vehicles- ₹ 1.59 crore and (ii) Mines & Minerals- ₹ 72.61 crore.

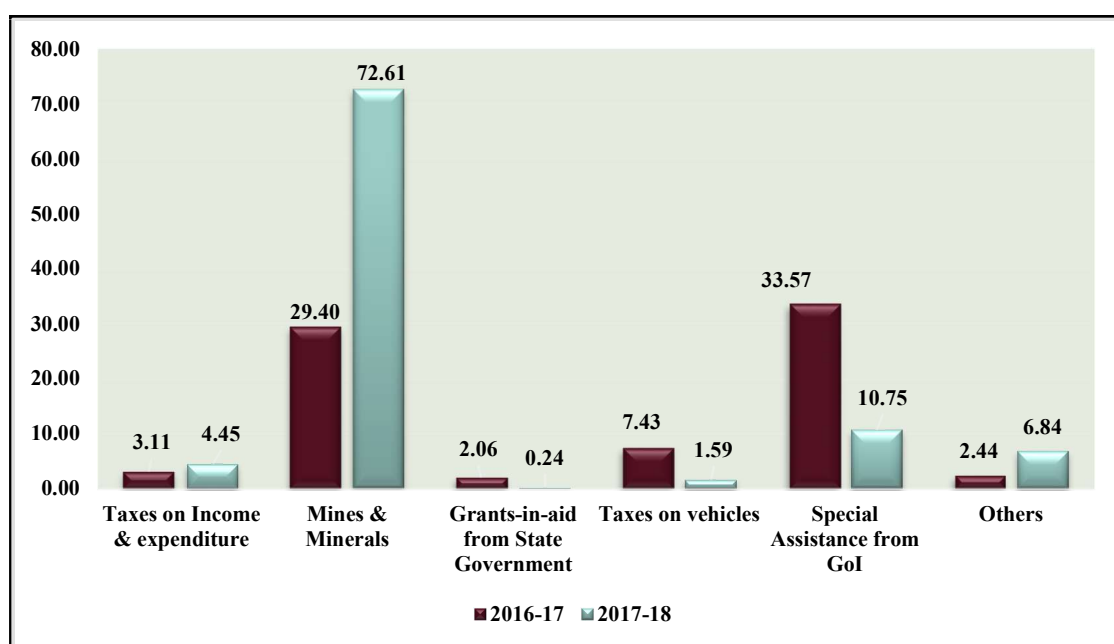
⁷ Grants-in-aid from State Government – ₹ 0.24 crore (Forests: ₹ 0.16 crore + Land Survey & Reform: ₹ 0.08 crore).

⁸ Grants-in-aid from Government of India for areas not included under Part IX and IXA of the Constitution.

Table 2.3: Summarised position of revenue receipts for the year 2017-18

(₹ in crore)

Head	2016-17	2017-18 (percentage of revenue)
Taxes on Income and Expenditure	3.11	4.45 (5)
Mines & Minerals	29.40	72.61 (75)
Grants-in-aid from State Government	2.06	0.24 (0)
Taxes on vehicles	7.43	1.59 (2)
Special Assistance from GoI	33.57	10.75 (11)
Others ⁹	2.44	6.84 (7)
Total	78.01	96.48 (100)

Chart 2.2: Composition of Revenue Receipts (₹ in crore)

Source: Annual Accounts of JHADC.

- As evident from **Table 2.3**, the total revenue receipts of JHADC increased by 23.67 per cent from ₹ 78.01 crore in 2016-17 to ₹ 96.48 crore during 2017-18. The increase in revenue receipts during 2017-18 was mainly due to increase in share of royalty on Mines and Minerals (147 per cent) over the previous year.
- During 2017-18, the share of royalty on Mines & Minerals (₹ 72.61 crore), Grants-in-aid received from State Government (₹ 0.24 crore), share of taxes on vehicles (₹ 1.59 crore) and Grants-in-aid from Government of India (₹ 10.75 crore) constituted 88.30 per cent of the total revenue receipts (₹ 96.48 crore) of the JHADC, indicating high dependence of JHADC on revenue from share of royalty/taxes and grants-in-aid from the Government.

⁹ Includes Land Revenue, Other Administrative Services, Other General Economic Services, Forests, Public Works, etc.

B. Revenue expenditure

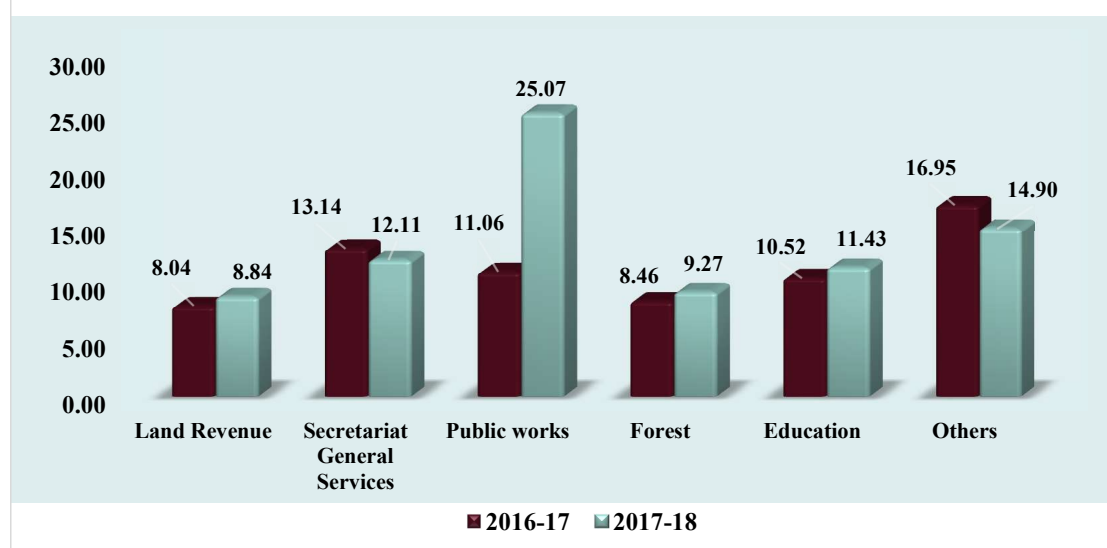
Table 2.4 and Chart 2.3 below summarise the revenue expenditure of JHADC during 2016-17 and 2017-18.

Table 2.4: Summarised position of revenue expenditure for the year 2017-18

(₹ in crore)

Head	2016-17	2017-18 (percentage)
Land Revenue	8.04	8.84 (11)
Secretariat General Services	13.14	12.11 (15)
Public Works	11.06	25.07 (31)
Forest	8.46	9.27 (11)
Education	10.52	11.43 (14)
Others	16.95	14.90 (18)
Total	68.17	81.62 (100)

Chart 2.3: Composition of Revenue Expenditure



- The total revenue expenditure of JHADC increased by 19.73 per cent from ₹ 68.17 crore in 2016-17 to ₹ 81.62 crore in 2017-18. The increase in revenue expenditure during 2017-18 was mainly due to increase in expenditure under Public Works by more than 126.67 per cent over the previous year.
- During 2017-18, Secretariat General Services (15 per cent), Public Works (31 per cent), Education (14 per cent) and Forest (11 per cent), together accounted for 71 per cent of the revenue expenditure leaving small percentage for other heads of expenditure including important heads such as Urban Development and Agriculture.

- Despite incurring an expenditure of ₹ 20.66 crore under ‘Public Works – Construction’, i.e., construction of roads, school buildings, etc., that are Capital in nature, there was no capital expenditure reported in the Annual Accounts of the Council.

Recommendation: The Council must strategically plan the allocation of its available funds to ensure prudent utilisation. Additionally, it is advised that capital expenditures be accurately categorised and recorded under appropriate heads in the Annual Accounts.

2.2.1.3 Grants received under Article 275(1) of the Constitution

Grants-in-aid under the provision of Article 275(1) of the Constitution of India are 100 per cent annual grant from Government of India to States having notified Scheduled Tribes. Grants under this programme are an additive to State’s initiatives and effort for tribal development.

During the year 2017-18, JHADC did not receive grant under Article 275(1).

2.3 Substantial variation between Budget Estimates and Actuals

Scrutiny of budget estimates for the year 2017-18 vis-à-vis actual receipt and expenditure revealed that there were variations between budget estimates (BE) as compared to receipts and expenditure as detailed in Table 2.5.

Table 2.5: Budget Estimates and Actual for the year 2017-18

(₹ in crore)

Particulars	Budget Estimate (BE)	Actual	Excess (+) / Shortfall (-)	Percentage of Excess (+) / Shortfall (-)
Receipt	139.20	99.39	(-) 39.81	(-) 28.59
Expenditure	140.72	84.53	(-) 56.18	(-) 39.93

Source: Budget estimates of Receipts and Expenditure and Statement 5 & 6 of Annual Accounts.

As compared to the BE, the receipts of the Council showed a decreasing trend and fell short of the BE by 28.59 per cent while the expenditure fell short of the BE by 39.93 per cent.

Scrutiny of some of the Major heads under which the actual receipts and expenditure were significantly less than the estimated budget provisions during 2017-18 were as detailed in Table 2.6.

Table 2.6: Heads under which receipts were significantly less than the BE

(₹ in crore)

Sl. No.	Major Head	2017-18		
		Budget Estimate	Actual	Shortfall
1.	Forest	1.00	0.35	0.65 (65)
2.	Stamp and Registration fees	0.25	0.17	0.08 (32)

Source: Budget estimates of Receipts and Expenditure and Statement No.5 of Annual Accounts.

The shortfall between the budget provision and actual collection of revenue under forest and stamp and registration fees ranged from 32 to 65 *per cent*. This indicated that the Council had not been able to make its revenue collection mechanism effective to the extent it had planned for.

In respect of expenditure, the shortfall was mainly due to the Major heads where expenditure declined sharply during the year 2017-18 as detailed in **Table 2.7** below.

Table 2.7: Heads under which expenditure were significantly less than the BE

(₹ in crore)

Sl. No.	Major Head	2017-18		
		Budget Estimate	Actual	Shortfall
1.	Public works	56.89	25.07	31.82 (56)
2.	Education	14.95	11.43	3.52 (24)
3.	Stationery and Printing	0.87	0.55	0.32 (37)
4.	Land revenue	10.84	8.84	2.00 (18)
5.	Forest	12.10	9.27	2.83 (23)

The gap between the budget provision and actual expenditure under Public Works, Education, Stationery & Printing, Land revenue and Forest Departments ranged from 18 to 56 *per cent*. This indicated poor implementation of schemes by the Council.

Audit, however, observed that out of the available fund of ₹ 150.85 crore, the Council had incurred expenditure of ₹ 84.53 crore, which accounts to only 54 *per cent* of total available funds during the year 2017-18.

In response to Audit (October 2023), the Secretary, Executive Committee, JHADC stated that predicting certain Council revenue categories is challenging. Collections depend on service demand, current conditions, and socio-economic factors. Budgets for areas like Forest and Stamps and Registration were based on past trends. The significant revenue shortfall was mainly due to non-receipt of the expected share of Major Minerals from the State Government, resulting in only ₹ 24.48 crore received against ₹ 52.50 crore budget estimate. With regards to shortfall in expenditure, the Secretary stated that the budget is based on expected revenue, including Motor Vehicle Tax, Mines & Minerals share, and Government Grants. Hence, when actual revenue falls short, so does the expenditure. Since the Council depends on the government for money, like royalties and grants, and these payments are often released in short or not at all, it is difficult for the Council to stick to its financial plans for revenue collection and spending.

While acknowledging the responses, audit suggests that the Council should enhance its revenue collection capabilities from internal sources and aim to reduce the Council's reliance on government shares and grants.

Recommendation: *The Council may undertake detailed budgetary analysis and reviews to identify untapped eligible revenue resources and for estimating revenue receipts more accurately. Expenditure on schemes implemented by the Council should also be incurred as per the budget estimate to achieve its objectives.*

2.4 Constraints in conducting Audit of Accounts

Paragraph 7(4) of the Sixth Schedule to the Constitution of India states that “*The Comptroller and Auditor-General shall cause the accounts of the District Councils to be audited in such manner as he may think fit, and the reports of the Comptroller and Auditor-General relating to such accounts shall be submitted to the Governor who shall cause them to be laid before the Council.*”

Audit Report generally contains the comments on accounts. However, for the year 2017-18 the accounts were not audited by Audit and as such, we are unable to certify the accounts and provide any assurance that the accounts are free from material irregularities for reasons explained below:

The affairs of the Jaintia Hills Autonomous District Council (JHADC) were being regulated in accordance with the Jowai Autonomous District Fund Rules, 1967. Rule 16 (1) of the Fund Rules states that the Cashier shall keep a Cash Book in the form prescribed in which he shall enter all sums received and payment made by him on account of the Council. Rule 7 further states that the Member-in-charge of the Financial Affairs shall, at the time of audit, cause to be produced all accounts, registers, documents and subsidiary papers which may be called for by the audit authority for investigation.

During the course of audit of Council's accounts for the year 2017-18, it was observed that the Cash Book from 01 August 2009 to 01 June 2014 was not available with the Finance and Accounts Department of JHADC and the same was not furnished to Audit.

The Council vide Office Memorandum dated 28 May 2014 created two separate cells viz. Receipt Cell and Payment Cell. Accordingly, two Cash Books were brought into use, one for Receipt Cell and another for Payment Cell. The Cash Book of the Receipt Cell was opened on 02.06.2014 showing opening balance as 'Nil' and the Payment Cell brought the Cash Book into use on 21.10.2014, also with 'Nil' opening balance. Showing opening balance as 'Nil' in the Cash Books was wrong and misleading since the Council had not reconciled and re-cast the Cash Book taking into account the funds amounting to ₹ 5.49 crore unauthorisedly removed during 01 October 2004.

- Audit is of the view that opening of Cash Book without taking into account the missing fund is a violation of the provisions of Rule 16 (1) of the Fund Rules. Further, in the absence of re-cast Cash Book/ irregular opening of Cash Book, the basis of preparation of final accounts and closing balance of 'cash in hand' as reflected in the Annual Accounts for the year 2017-18 could not be vouched safe by Audit.
- Mention was made in Paragraph 3.1 of the Report of the Comptroller and Auditor General of India for the year ended 31 March 2005 that the closing balance of cash in hand as on 30 September 2004 was ₹ 5.49 crore. In the following month (October 2004) a new Cash Book was opened with Nil opening balance without any attestation or authorisation order and thus fund amounting to ₹ 5.49 crore was

unauthorisedly removed from the Cash Book. This fund was not brought back into the subsequent Cash Books for the year 2005-06 to 2017-18. Thus, the opening balance of cash in hand as on 01 April 2005 was understated to the tune of ₹ 5.49 crore and remained unreconciled till 31 March 2018. This fact was also brought out in **Paragraph 2.2.2** of (2005-06 to 2007-08), **Paragraph 3.1** of (2008-09), **Paragraph 2.3** of (2009-10), **Paragraph 2.3** of (2010-11), **Paragraph 2.4** of (2011-12) and **Paragraph 2.4** of (2012-13) of the Report of the Comptroller and Auditor General of India.

It was, however, observed that in the past Reports discrepancies in the opening and closing cash balances as pointed out by Audit had not been reconciled by the JHADC, even in the Annual Accounts for the year 2017-18. As such, the opening and closing balances do not reflect true and correct picture of the Annual Accounts of JHADC. In such circumstances, audit is unable to certify the annual accounts of JHADC for the year 2017-18, and until the time the Cash Book of the entity is fully reconciled and presented to the Audit.

The Council vide office order no. 898 dated 16 June 2016 had notified the task of 'updating of the Council Cash Book and Compilation of Annual Accounts from 01 April 2005 to 30 May 2014'. However, till the date of Audit (October 2023) though the Annual Accounts were submitted, the status on the updating of the Cash Books has not yet been furnished.

In light of the above observations, it can be concluded that the Council has failed to exercise due diligence in financial monitoring besides depicting apathy in addressing the serious matter of financial impropriety with the swiftness it deserves.

In response to Audit (October 2023), Secretary, Executive Committee, JHADC stated that the issue of non-maintenance of the Cash Book and embezzlement of Council funds was attributed to misconduct by the former Cashier and Finance & Accounts Officer (DDO), for which disciplinary actions has been taken. The Council has initiated the creation/update of Cash Books from October 2004 to May 2014 (Receipt Cell) and from October 2004 to 20 October 2014 (Payment Cell). This process considers the closing balance of 30 September 2004, in relation to recoveries, remittances, treasury/PLA transactions, and disbursements. Notably, proper maintenance of Cash Books began on 02 June 2014, for the Receipt Cell and 21 October 2014, for the Payment Cell. Opening these books with a Nil balance was necessary due to unavailability of prior closing balances. Upon completion of the Cash Book preparation/update, any discrepancies in closing balances will be reconciled.

Recommendation: *The Council should promptly address the discrepancies in the opening and closing cash balances for the period mentioned by reconciling the Cash Book and conduct a thorough review of the financial records. The Council should take immediate corrective actions to rectify these issues, demonstrating a commitment to financial diligence and transparency.*

2.5 Conclusion

Revenue receipts of JHADC increased by 23.67 *per cent* from ₹ 78.01 crore in 2016-17 to ₹ 96.48 crore during 2017-18. The increase in revenue receipts during 2017-18 was mainly due to increase in share of royalty on Mines and Minerals (147 *per cent*) over the previous year.

During 2017-18, the share of royalty on Mines & Minerals (₹ 72.61 crore), the Grants-in-aid received from State Government (₹ 0.24 crore), share of Taxes on Vehicles (₹ 1.59 crore) and Grants-in-aid from Government of India (₹ 10.75 crore) constituted 88.29 *per cent* of the total revenue receipts (₹ 96.48 crore) of the JHADC, indicating high dependence of the JHADC on revenue from share of royalty/ taxes and grants-in-aid from the Government.

Revenue expenditure of JHADC increased by 19.73 *per cent* from ₹ 68.17 crore in 2016-17 to ₹ 81.62 crore in 2017-18. The increase in revenue expenditure during 2017-18 was mainly due to increase in expenditure under Public Works by more than 126.67 *per cent* over the previous year.

Variations between the BEs and actual receipts and expenditure during 2017-18 indicate that the JHADC had prepared BEs without taking actual position.

Budgetary assumptions of the Council were not realistic during 2017-18, budgetary estimates were off the mark by a considerable shortfall of 29 *per cent* in revenue receipts and 40 *per cent* in revenue expenditure. Control over the execution and monitoring of budget was inadequate.

Cash Book for the year made available to Audit were opened without taking into consideration the missing fund of ₹ 5.49 crore which constrained verification and validation of expenditure for bonafide purposes, resulting in unverified cash balances. Thus, audit has not proceeded with the audit the accounts for the year 2017-18 and is unable to certify the accounts and provide any assurance that the Accounts were free from material irregularities.

2.6 Summary of Recommendations

- (i) *The Council should enhance its revenue collection efficiency from own sources to reduce reliance on tax shares and grants-in-aid.*
- (ii) *The Council must strategically plan the allocation of its available funds to ensure prudent utilisation. Additionally, it is advised that capital expenditures be accurately categorised and recorded under appropriate heads in the Annual Accounts.*

- (iii) The Council may undertake detailed budgetary analysis and reviews to identify untapped eligible revenue resources and for estimating revenue receipts more accurately. Expenditure on schemes implemented by the Council should also be incurred as per the budget estimate to achieve its objectives.*
- (iv) The Council should promptly address the discrepancies in the opening and closing cash balances for the period mentioned by reconciling the Cash Book and conduct a thorough review of the financial records. The Council should take immediate corrective actions to rectify these issues, demonstrating a commitment to financial diligence and transparency.*



CHAPTER-III

Compliance Audit Observations

CHAPTER-III

Compliance Audit Observations

3.1 Expenditure of ₹ 8.47 crore on constitution of various Committees

The JHADC has constituted ten different Committees viz., (i) Rule Advisory, (ii) Land Revenue & Land Reforms, (iii) Environment, (iv) Customary Law, (v) Public Grievances, (vi) Boundary, (vii) Development, (viii) Honorary Forest Advisor, (ix) Planning Board, and (x) Resource mobilisation to examine and advise the Council, frame draft rules and regulations, etc., in the matters related to issues administered by the Council.

As per the notification orders, the constituted Committee should place its report before the Executive Committee in phased manner, if necessary, but not later than three months after the date of the first sitting of the Committee.

Scrutiny of records however revealed that the constituted committees neither held any meetings nor submitted any reports on the objectives for which they were constituted except for the Planning Board and Resource Mobilisation Committee which submitted their planning strategy and recommendations to the Executive Committee.

Though the duties of these committees have not been fulfilled, the Council had incurred an expenditure of ₹ 8.47 crore towards various incentives for members of the committees during the period 2013-14 to 2017-18, thus rendering the expenditure unproductive (**Appendix II**).

In response to audit observation (August 2023), the JHADC stated that the Executive Committee, in its meeting on 15 July 2022, decided to write to all Committee Chairmen to operate regularly for their intended purposes. This decision was communicated to the Chairmen on 13 September 2022.

Recommendation: *The Council should review the operations of the committees and assess the reports submitted by them. Based on such reviews, the Council should make informed decisions on future continuation of these committees.*

3.2 Loss of revenue of ₹ 8.05 lakh

Section 3 of the Jaintia Hills Autonomous District (Management and Control of Markets) Regulation, 1975 states that all markets in the district whether owned by the District Council, Dolloi/Sirdars or other administrative heads or private persons

shall be under the control of the Executive Committee of the District Council. Further, Section 19 provides the right to collect the tolls or taxes shall be settled for each year or for a longer period not exceeding three years either by sale in public auction or by tender system on such terms and conditions as hereinafter laid down: Provided that markets which are under the management of the Dollois/Sirdars shall be auctioned off or leased out by them and whenever practicable in the presence of an officer appointed by the Executive Committee before the beginning of each financial year.

As per information furnished, there were ten District Council Markets during the years 2013-14 to 2017-18, viz., (i) Khanduli, (ii) Namdong, (iii) Iawpynsing, (iv) Iawpynkat (Wahiajer), (v) Muktapur, (vi) Iawmusiang (now called Iawthymme) Ladstadium, (vii) Iooksi Thlongmoo, (viii) Kympreng, (ix) Iawpynkat (Khliehriat) and (x) Umkiang.

Test check of records of the District Council Markets reveals that although the Council invited tenders for allotment of Iawmusiang (Iawthymme) Ladstadium market and Parking lot at Iawmusiang Ladstadium on lease, but it was noticed that the lease was not allotted to the highest bidder. The details of leasing out the market and parking lot during the period 2013-14 to 2017-18 are given in **Table 3.1** below:

Table 3.1: Year-wise details of highest bidders and allotted price.

(Amount in ₹)

Year	Iawmusiang Market Ladstadium			Parking Lot, Iawmusiang, Ladstadium		
	Highest bidder	Lease allotted to (Bidding position)	Loss of revenue	Highest bidder	Lease allotted to (Bidding position)	Loss of revenue
2013-14	705007	605097 (2 nd)	99910	605000	517000 (2 nd)	88000
2014-15	700000	435000 (4 th)	265000	643000	425000 (3 rd)	218000
2015-16	600777	600777	0	615000	600500 (2 nd)	14500
2016-17	710500	710500	0	635500	630000 (2 nd)	5500
2017-18	715000	615000 (2 nd)	100000	750000	735777 (2 nd)	14223
Total			464910	-	-	340223

From **Table 3.1** above, it is evident that due to failure of the Council to allot the leases at Iawmusiang market and parking lot at Ladstadium, Jowai, to the highest bidders, the Council has incurred a cumulative loss of ₹ 8.05 lakh (₹ 4.65 lakh *plus* ₹ 3.40 lakh).

On being pointed out, the Council stated (20 December 2021) that due to withdrawal of the tender by the highest bidder for Iawmusiang market (2014-15) and Parking Lot (2013-14), the tender was allotted to the second highest. In respect of the other years, the Council failed to submit records to show that the highest bidder had withdrawn the tender. The fact however remains that non-allotment of lease to the highest bidder had resulted into loss of revenue.

While accepting the audit objection, the Secretary, Executive Committee, JHADC stated (October 2023), that the Executive Committee made a decision not to repeat such error as documented in Executive Committee Decision No. 1 dated 19.10.2021 (Annexure-3.3).

While accepting the Council's reply, Audit emphasizes the significance of proper documentation in light of the Council's failure to allocate leases for the Iawmusiang market and Parking lot at Ladstadium, Jowai, to the highest bidders due to their withdrawal from the tendering process. Such documentation is crucial for fostering transparency and ensuring accountability in the Council's day-to-day operations.

Recommendation: *The Council should establish and strictly enforce a clear and transparent tendering procedure for the award of leases. Additionally, all decisions regarding tender allocations, especially deviations from the highest bid, are thoroughly documented and publicly accessible.*

3.3 Outstanding Inspection Reports

Audit observations on financial irregularities and defects in the maintenance of accounts noticed during previous local audits which are not settled on the spot are communicated to the Secretary of the Council with copy to that District Council Affairs Department and Finance Department through Inspection Reports (IRs). Seven IRs issued between July 2005 and November 2020, comprising 49 paras had not been settled (October 2023).

In response to Audit (August 2023), the Secretary, Executive Committee, JHADC stated that 11 outstanding paras relating to four Inspection Reports has been reviewed and settled by the team conducting audit during May-June 2018. The reply also stated that replies to 39 paras in respect of the Inspection Reports for the years 2005-15 and Supplementary Inspection Reports for the years 2011-12 to 2012-13 has been furnished between July 2017 and August 2022.

It may be stated that replies of the Council were not accompanied by complete documents in support of the replies. The matter is under correspondence with JHADC.

Consequently, ten outstanding paras related to Inspection Reports for the years 2000-01 to 2004-05 have not been conclusively resolved.

3.4 Follow-up action on Audit Reports

According to the JADF Rules, 1967, the Member in-charge of Financial Affairs shall place the Audit Report before the Council and shall send a copy of the proceedings of discussion held by the Council thereon to the Governor of the State for information. Though, the Audit Reports for the years up to 2012-13 in respect of the Jaintia Hills Autonomous District Council has been placed before the Council, apart from the Chairman's request for greater diligence from Council officials in the future, and considering past findings as lessons, no further action was taken by the Council regarding the audit paragraphs contained in these reports.

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

3.5 Conclusion

During 2013-14 and 2017-18, out of the ten committees constituted by the Council only the Planning Board and Resource Mobilisation Committee fulfilled their objectives, while others did not hold meetings or submit reports. Despite this, the Council spent ₹ 8.47 crore towards various incentives for members of the committees during the period 2013-14 to 2017-18.

The Council did not lease the Iawmusiang market and parking lot to the highest bidders, resulting in a cumulative revenue loss of ₹ 8.05 lakh.

3.6 Summary of Recommendations

The Council may consider the following recommendations:

- (i) The Council should review the operations of the committees and assess the reports submitted by them. Based on such reviews, the Council should make informed decisions on future continuation of these committees.*

- (ii) *The Council should establish and strictly enforce a clear and transparent tendering procedure for the award of leases. Additionally, all decisions regarding tender allocations, especially deviations from the highest bid, are thoroughly documented and publicly accessible.*

Shillong
The : 03 February 2025



(John K. Sellate)
Principal Accountant General (Audit), Meghalaya

Countersigned

New Delhi
The : 14 February 2025



(K. Sanjay Murthy)
Comptroller and Auditor General of India



APPENDICES

Appendix I

Statement showing the details of sanctioned strength and Person-in-position of Finance and Accounts Department of JHADC for the year 2017-18

(Reference: Paragraph 1.4)

Sl. No.	Name of the post	Sanctioned Posts	Person-in-Position
1.	Finance & Accounts Officer	1	1
2.	Assistant Finance & Accounts Officer	0	0
3.	Accountant	1	1
4.	Junior Accountant	1	1
5.	Nazir	0	0
6.	Cashier Payment Cell	1	1
7.	Cashier Receipt Cell	1	1
8.	Upper Division Assistant	1	1
9.	Lower Divisional Assistant	22	20
10.	D.E.O	2	2
11.	Duftry	0	0
12.	Peons	8	9
Total		38	37

Appendix II

Statement showing the details of expenditure incurred by the Council on Ten Committees during the period 2013-14 to 2017-18

(Reference: Paragraph 3.1)

(Amount in ₹)

Sl. No.	Name of the Committees	Person in position	Date of constitution of the committee	Expenditure incurred on Salary				
				2013-14	2014-15	2015-16	2016-17	2017-18
1.	Rule Advisory	4	12.08.2003	7,86,055	10,62,446	18,08,167	31,58,215	21,72,282
2.	Land Revenue & Land Reform	7	07.08.2000	13,92,931	15,13,983	16,94,860	19,53,195	26,38,559
3.	Environment	11	10.05.1989	26,89,704	18,20,629	27,68,361	24,90,214	37,19,935
4.	Customary Law	6	24.04.1989	27,85,710	16,00,173	10,85,931	13,24,468	11,52,410
5.	Public Grievances	11	09.07.1993	13,52,474	16,05,745	10,42,830	21,65,820	16,43,833
6.	Boundary	11	01.03.2001	15,90,929	14,65,546	20,11,614	20,59,651	16,88,142
7.	Development	20	18.02.1987	40,19,623	30,91,442	48,37,217	46,97,921	34,97,055
8.	Honorary Forest Advisor	8	07.03.1989	11,50,337	27,89,216	18,07,406	16,98,553	8,92,410
Total (Non-functional committees)				1,57,67,763	1,49,49,180	1,70,56,386	1,95,48,037	1,74,04,626
Grant Total (Non-functional committees)				8,47,25,992				
9.	Planning Board	8	01.06.1994	16,78,268	22,67,814	22,02,449	42,52,190	35,58,500
10.	Resource Mobilisation	13	24.04.1991	22,37,355	15,53,282	3,54,647	28,14,442	29,58,966
Total (Functional committees)				39,15,623	38,21,096	25,57,096	70,66,632	65,17,466
Grant Total (Functional committees)				2,38,77,913				

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