

**Report of the
Comptroller and Auditor General of India
For the year ended 31 March 2016**



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

**Garo Hills Autonomous District Council,
Tura, Meghalaya**

**Report of the
Comptroller and Auditor General of India**

For the year ended 31 March 2016

**Garo Hills Autonomous District Council,
Tura, Meghalaya**

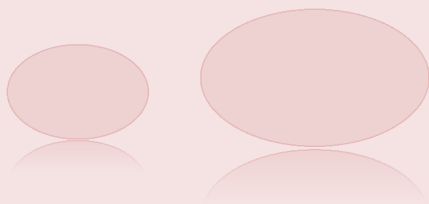
TABLE OF CONTENTS

<i>Particulars</i>	<i>Paragraph</i>	<i>Page(s)</i>
Preface		iii
Overview		v
Chapter-I: Constitution, Rules and Maintenance of Accounts		
Profile of Garo Hills Autonomous District Council	1.1	1
Rules for the Management of the District Fund	1.2	1
Maintenance of Accounts and Audit Arrangements	1.3	2
Administrative set-up of the Council	1.4	2
Delay in submission of Annual Accounts	1.5	3
Internal Control	1.6	3
Recommendations	1.7	5
Chapter-II: Autonomous District Council Funds		
Introduction to District Fund	2.1	7
Receipts and Disbursement	2.2	7
Substantial variation between Budget Estimates and Actuals	2.3	11
Conclusion	2.4	12
Recommendations	2.5	12
Chapter-III: Comments on Accounts		
Introduction to Accounts and Comments on Council Accounts	3.1	13
Personal Ledger Account	3.2	13
Understatement of Capital Expenditure	3.3	14
Discrepancies in Loan to District Council Employees	3.4	15
Other minor discrepancies in the Annual Accounts	3.5	16
Deviation from prescribed format of Accounts	3.6	16
Conclusion	3.7	17
Recommendations	3.8	17
Chapter-IV: Compliance Audit Observations		
Delay in remitting the Council's revenue	4.1	19
Failure to deduct Value Added Tax	4.2	20
Non-payment of Professional Tax	4.3	21
Non-recovery of misappropriated amount to the tune of ₹ 47.46 lakh	4.4	22
Follow-up action on Audit Reports	4.5	23
Conclusion	4.6	24
Recommendations	4.7	24
Appendices		
Statement showing details of land revenue deposited belatedly to cashier during 2015-16	Appendix I	27
Statement showing Trading by Non-Tribal Tax deposited belatedly to cashier during 2015-16	Appendix II	29
Statement showing Forest Revenue deposited belatedly by Forest Range Officers during 2015-16	Appendix III	30
Statement showing Professional Tax Revenue deposited belatedly by a Collector during 2015-16	Appendix IV	32
Statement showing TNT Revenue not deposited by Inspectors/Collectors	Appendix V	33
Statement showing the details of defaulters and the Professional Tax and penalty liable for payment by these defaulters	Appendix VI	34

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 the Annual Accounts as also of the transactions of the Garo Hills Autonomous District Council, Tura, Meghalaya for the year 2015-16.

2. *This Report contains four Chapters, the first of which deals with the Constitution of the Garo Hills Autonomous District Council, 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 issues during test-audit of the transactions of the Council for the year 2015-16.*



OVERVIEW

OVERVIEW

This Report contains four Chapters. Chapter I provides 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 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 2015-16. Chapter IV of the Report deals with the audit findings pertaining to compliance audit of the Council and contains four paragraphs.

1. Maintenance of Accounts & Audit arrangements

The Council's Accounts for 2015-16 were submitted for audit to the Accountant General after a **delay of more than three years**.

Recommendation

Council may adhere to prescribed timelines in submission of Annual Accounts.

Internal Control

An evaluation of internal controls revealed weak internal control mechanism as is evident from persistent irregularities like discrepancy in cash balance as per Annual Accounts, retention of heavy cash balance, delay in depositing the Council's revenue, incurring of unfruitful expenditure, non-maintenance of records, *etc.* Due to weak internal controls, attempt on the part of Audit to examine the Annual Accounts and transactions of the Council was constrained to that extent. Above failures in internal control under Financial Management are fraught with risks of fraud, misappropriation and financial irregularities, which might remain undetected.

Recommendations

Council may seek help from State Government and utilise its training facility for training and capacity building at all levels in the administrative hierarchy of the Council ensuring proper book keeping, record maintenance, supervision, control and monitoring.

The GHADC needs to strengthen its internal control mechanism and make Internal Audit Wing functional.

State Government may also monitor adherence to the conditions attached to sanctioning of Grants to Council.

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

2. Autonomous District Council Funds

The receipts of the Council showed a decreasing trend and were ₹ 54.99 crore in 2015-16 with a decline of 22 *per cent* in comparison to the previous year.

(Paragraph 2.2)

The total revenue expenditure of GHADC increased by eight *per cent* from ₹ 59.51 crore in 2014-15 to ₹ 64.23 crore in 2015-16.

(Paragraph 2.2)

During 2015-16, the actual receipts and expenditure of the GHADC fell sharply by 52 and 51 *per cent* respectively.

(Paragraph 2.3)

Recommendations

Council should map its administrative expenditure with respect to its income from own sources and spend wisely on revenue generation activities for financial sustainability; and

The Council may undertake detailed budgetary analysis and reviews to identify and take appropriate steps regarding productive expenditure on activities and schemes.

3. Comments on Accounts

Closing balance of cash in PLA Accounts at Treasury did not match with Annual Accounts of the Council and differences were noticed.

(Paragraph 3.2)

Council had neither prepared Capital budget nor booked Capital expenditure in Statement No.2 of Annual Accounts. There were instances of Capital expenditure incurred out of Finance Commission grants, which was booked as Revenue Expenditure resulting in an overstatement of Revenue Expenditure by ₹ 12.99 crore.

(Paragraph 3.3)

Discrepancies in outstanding balances with respect to loans and advances to District Council Staff were noticed, as a result actual amount outstanding against staff could not be confirmed.

(Paragraph 3.4)

The Annual Accounts of GHADC were not prepared in conformity with the Forms of Accounts for the Autonomous District Councils prescribed by the Comptroller & Auditor General of India.

(Paragraph 3.6)

Recommendations

Council is advised to device a system of periodical review of accounting records to identify mistakes within the accounting period so that corrective action is taken.

Council may reconcile the Closing balance of PLAs at Treasury with Cash Book, before compiling Annual Accounts;

Receipts and Expenditure should be correctly classified under Capital and Revenue categories as per Format of Accounts;

Council may reconcile discrepancies in recovery/ disbursement of loans and advances to District Council Staff; and

Council should follow the format of Annual Accounts prescribed by the Comptroller & Auditor General.

4. Compliance Audit Observations

The Council's officers had retained revenues for a period ranging between 28 and 1080 days outside PLA of the Council in contravention of Rule 17 of GHADC Fund Rules. Further, 25 receipt books of Department of "Trading by Non-Tribal" were not deposited with the Cashier till March 2020 by the dealing hand in violation of Cash Book procedure and Rules. All these irregularities tantamount to temporary misappropriation of cash.

(Paragraph 4.1)

The Council's Drawing Disbursing Officers paid full amount to Contractors without deducting VAT amounting to ₹ 1.23 crore, resulting in revenue loss to the Government.

(Paragraph 4.2)

37 Principal Officers had defaulted in depositing Professional tax for period ranging from one to 16 years on account of trade, calling, and Professional tax collected in Council area.

(Paragraph 4.3)

Council has not recovered misappropriated amount to the tune of ₹ 47.46 lakh from Superintendent of General Administration Department besides non-adherence to Regulations.

(Paragraph 4.4)

Recommendations

Council may ensure timely remittances to the treasury to prevent risk of temporary misappropriation of Council funds due to prolonged retention/non-deposit of collected revenue.

Cases of non-deduction of VAT on payments to contractors be reviewed and VAT recovered.

Systems for strengthening internal control and checks in the Council Departments and Subordinate offices may be put in place on priority. Strict adherence to the prescribed Rules may be ensured.

Council should recover the misappropriated amount of ₹ 47.46 lakh on priority basis. Necessary action may be taken against the defaulting Officers as per Rules.

Council may constitute Audit Committee to discuss Audit Reports and ensure action on audit observations.



CHAPTER-I

Constitution, Rules and Maintenance of Accounts

Chapter-I

Constitution, Rules and Maintenance of Accounts

1.1 Profile of Garo Hills Autonomous District Council

The Garo Hills Autonomous District Council (GHADC) was set up in June 1952 under Article 244 (2) read with the Sixth Schedule to the Constitution of India.

The Sixth Schedule of the Constitution provides for administration of specified tribal areas by constituting 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” or other forms of shifting cultivation, establishment of village or town committees or councils and their powers, village or town administration including police, public health and sanitation and inheritance of property.

Under Paragraph 6(1) of the Schedule, the Councils have powers to establish, construct or manage primary schools, dispensaries, markets, cattle pounds, ferries, roads, road transport and waterways in the respective Autonomous Districts. The Councils also have powers within the Autonomous Districts to assess, levy and collect revenue in respect of land and buildings, taxes on professions, trade, callings and employments, animals, vehicles and boats, tolls on passengers and goods carried in ferries and the maintenance of schools, dispensaries or roads as listed in Paragraph 8 of the Schedule.

As per Section 2 of the Sixth Schedule there shall be a District Council for each Autonomous District consisting of not more than 30 members, of whom not more than four members shall be nominated by the Governor and rest shall be elected on the basis of adult suffrage. During the year 2015-16; there were 29 elected and one nominated member, in the 30 member Council.

1.2 Rules for the management of the District Fund

The Sixth Schedule provides for constitution of a District Fund for each Autonomous District to which all moneys received by the Council in the course of administration of the districts is to be credited in accordance with the provisions of the Constitution. In terms of the amended provisions of Paragraph 7(2) of the Schedule (made with effect from 2 April 1970), Governor may make rules for management of District Fund and the procedure to be followed in respect of deposit of money into the said Fund, the withdrawal of money therefrom, the custody of money therein and any other matter connected with or ancillary to these matters. The affairs of the District Fund are being regulated in accordance with the Garo Hills District Fund Rules, 1952.

1.3 Maintenance of Accounts and Audit Arrangements

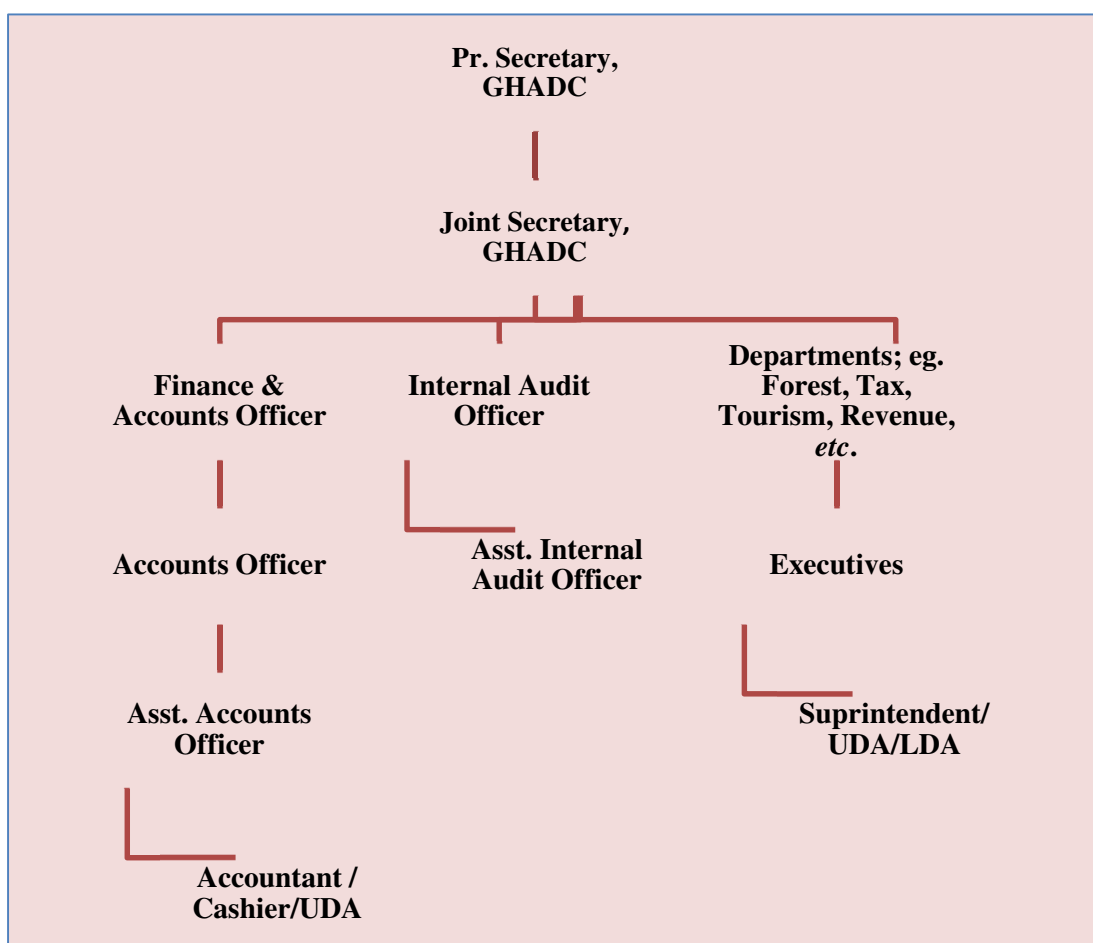
In pursuance of Paragraph 7(3) of the Sixth Schedule to the Constitution, the form in which the accounts of the District Council are to be maintained, was prescribed by the Comptroller and Auditor General of India, with the approval of the President in April 1977.

In terms of Paragraph 7(4) of the Sixth Schedule, 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.

1.4 Administrative set-up of the Council

Administration of GHADC and its subordinate offices are managed from its headquarters at Tura, West Garo Hills District. A flow chart of administrative set-up is given in **Chart 1.1**.

Chart 1.1: Administrative set-up of the Council



Source: GHADC records.

1.5 Delay in submission of Annual Accounts

Proper and accurate compilation of the financial information of the Council and its disclosure, in a manner that is standardised and understood by stakeholders, is central to the credibility of those charged with governance.

As per Rule 112(A) of the Garo Hills Autonomous District Council Fund Rules, 2005 the Annual Financial Accounts and Appropriation Accounts shall be prepared by the member in charge of financial affairs in such form as may be prescribed by the District Council in consultation with the Accountant General and forwarded to the Accountant General by 30th June each year.

However, the accounts of the Council for the year 2015-16 were submitted to Accountant General in February 2020. **Despite having adequate staff in position in the Accounts department (16) the Annual Accounts were submitted to Accountant General with a delay of over three years.** This led to a delay in conducting the audit of Annual Accounts with consequential delay in finalising the Audit Reports.

While accepting the audit observation, the Secretary, Executive Committee, GHADC stated (December 2021) that up-to-date Annual Accounts of the Council would be prepared and submitted to Audit.

State Government may impress upon Council to submit their Annual Accounts within the prescribed timeline.

Results of audit are discussed in the succeeding Chapters.

1.6 Internal Control

(a) Internal Control

Internal Control Mechanism 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. Internal Audit Wing (IAW) is an important component of Internal Control Mechanism. Garo Hills Fund Rules 1952, provides a system for checks and balances by Internal Audit. **The Internal Audit is responsible for cross verification of day-to-day transactions by the Council. However, despite having its own IAW with five staff in position during the year,** the Council had not taken steps to analyse or evaluate the efficiency of its internal control system, which is evident from persistent irregularities noticed like delay in depositing the Council's revenue, failure to deduct VAT, loss of revenue, *etc.*

Besides, it was also seen that there was:

- Absence of office procedure, Accounting, Budget and Internal Audit Manuals;
- Deficiencies in Cash management- Irregular and unauthorised retention of heavy cash balance and delayed deposit of revenue realised;

- Non-maintenance of Asset Register and absence of physical verification of assets;
- Non-maintenance of ledger accounts with respect to works; and
- Non-adherence to utilisation of grants as per sanction orders.

Weak internal control resulted in delays ranging between 28 and 1080 days in remittance of Council's revenue amounting to ₹ 1.34 crore and non-recovery of misappropriated amount to the tune of ₹ 47.46 lakh as discussed in **Paragraphs 4.1 and 4.4** respectively.

While accepting the audit observation, the Secretary, Executive Committee, GHADC stated (December 2021) that absence of skilled and trained staff in the Accounts and Audit Wing affected the smooth functioning of the Council. EC further assured that deficiencies in the internal control would be taken up seriously.

Council may seek help from State Government and utilise its training facilities for training and capacity building at all levels in the administrative hierarchy of the Council ensuring proper bookkeeping, record maintenance, supervision, control and monitoring.

State Government may also monitor conditions attached to sanctioning of Grants to Council.

(b) Non-maintenance of records

Under the Award of the Thirteen Finance Commission, the Civil Works Department of the Council was entrusted with the responsibility to construct assets like Nokma Kasari (Headman's Court), Officers' Quarters, Retaining wall, Guest Houses, ring well, *etc.* at an aggregate cost of ₹ 12.99 crore. Examination of records of the Council revealed that the Council had not maintained an Asset Register. Further, no record/register was available with the Council to indicate details of work under execution such as name of the work, estimated cost, administrative approval and expenditure sanctioned, executing agency/contractor, date of commencement, *etc.* Non-maintenance of records was fraught with the risk of the Council losing information about all its assets besides carrying the risk of creation of same assets through execution of fictitious work.

While accepting the audit observation, the Secretary, Executive Committee, GHADC stated (December 2021) that the Council was taking steps to maintain Assets Register of every work in the Civil Department as far as possible.

Due to weak internal controls, the attempt on part of Audit to examine the Annual Accounts and transactions was constrained to that extent. Above failure in internal controls under Financial Management is fraught with risk of fraud, misappropriation and financial irregularities, which might remain undetected.

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. Council may establish a strong internal control system for good governance.

1.7 Recommendations

- i. Council may adhere to prescribed timelines in submission of Annual Accounts.*
- ii. Council may seek help from State Government and utilise its training facility for training and capacity building at all levels in the administrative hierarchy of the Council ensuring proper bookkeeping, record maintenance, supervision, control and monitoring.*
- iii. State Government may also monitor conditions attached to sanctioning of Grants to Council.*
- iv. GHADC needs to strengthen its internal control mechanism and make Internal Audit Wing functional.*



CHAPTER-II

Autonomous District Council Funds

Chapter-II

Autonomous District Council Funds

2.1 Introduction to District Fund

Sixth Schedule to the Constitution of India provides for a District Fund for each Autonomous district and a Regional Fund for each Autonomous Region 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 had two divisions namely: (i) Revenue Section for Revenue Receipts and Expenditure and (ii) Capital Section for Capital Receipts and Expenditure, Public Debt and Loans and Advances. The first division deals 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. The second division shall deal with expenditure of Capital nature met from borrowed funds. It also comprises, loans and their repayments by the Council as also loans and advances and their recoveries thereof 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.

2.2 Receipts and Disbursement

The receipts and expenditure of JHADC for the year 2015-16 were as given in Table 2.1.

Table 2.1

(₹ in crore)

2014-15	Receipts	2015-16	2014-15	Disbursement	2015-16
PART –I DISTRICT FUND					
Revenue Receipts			Disbursement		
3.06	(i) Land revenue	4.45	6.50	(i) Land Revenue	5.97
0.70	(ii) Interest receipts	0.46	0.00	(ii) Interest payment	0.00
0.00	(iii) Public works	0.00	16.63	(iii) Public works	13.76
0.44	(iv) Forest	0.61	8.61	(iv) Forest	8.09
0.44	(v) Taxes on vehicles	1.18	0.36	(v) Executive member	0.27

2014-15	Receipts	2015-16	2014-15	Disbursement	2015-16
0.00	(vi) Stationery and printing	0.00	0.54	(vi) Stationery and Printing	0.29
4.40	(vii) Taxes on income and expenditure	4.19	1.75	(vii) District Council	1.33
0.05	(viii) Other Administration Service	0.22	0.70	(viii) Administration of Justice	0.81
0.18	(ix) Public Health Sanitation	0.30	17.38	(ix) Secretariat General Services	15.95
1.28	(x) Other General Economic Services	0.02	2.16	(x) Pension & Retirement benefit	0.17
0.02	(xi) Fisheries	0.07	0.00	(xi) Art & Culture	0.00
38.02	(xii) Mines & Minerals	30.80	0.00	(xii) Rural Development	0.52
0.00	(xiii) Roads and Transport (Council Transport)	0.00	0.57	(xiii) Agriculture	0.57
0.00	(xiv) Refund money : overdrawl	0.09	0.00	(xiv) Relief on account of natural calamities	0.00
0.00	(xv) General Branch	0.00	2.16	(xv) General economic services	2.11
20.84	(xvi) Grants-in-Aid received from State Government+ Special Grants-in-Aid	5.96	0.31	(xvi) Rural Administration	1.81
0.80	(xvii) Transfer from 2 nd to 1 st PLA	5.86	1.14	(xvii) Transfer from 1 st PLA to 2 nd PLA and 2 nd to 1 st PLA	11.72
0.70	(xviii)) Government grants reimbursed	0.75	0.70	(xviii) Government grants reimbursed	0.86
0.02	(xix) Tourism Department-Others Misc. Receipts	0.03			
70.95	Total Revenue Receipts	54.99	59.51	Total Revenue Expenditure	64.23
-	Revenue Deficit	9.24	11.44	Revenue Surplus	Nil
-	2. Capital Receipts			2. Capital Outlay	
			0.00	(i) Public Works	0.00
			0.00	Total Capital Outlay	0.00
	3. Loans and Advances			3. Loans and Advances	
0.57	Recovery of loans and advances	0.36	0.00	Repayment of loan received from Cotton growers	0.00
0.00	Other sources	0.00	0.37	Disbursement of loans and advances	0.44
71.52	Total of Part-I District Fund	55.35	59.88	Total of Part -I District Fund	64.67
PART-II -DEPOSIT FUND					
0.00	Deposit not bearing interest (a) Security Deposit	0.00	0.00	Deposit not bearing interest (a) Security Deposit	0.00
0.00	Total of Part -II Deposit Fund	0.00	0.00	Total of Part -II Deposit Fund	0.00
71.52	Total Receipt	55.35	59.88	Total Disbursement	64.67
1.23	Opening Balance	12.87	12.87	Closing Balance	3.56
72.75	GRAND TOTAL	68.22	72.75	GRAND TOTAL	68.22

Source: Annual Accounts of the GHADC.

As per the extant practice, own receipts of the Council are deposited into PLA-1 and the grants received from State and the GoI are deposited into PLA-2.

It is pertinent to mention that inter-PLA transfers, in case of own receipts and grants received from the State/GoI can only be recorded as fresh receipts, if the amount received from various sources, is deposited into the respective PLAs without entering the transactions in Cash Book. Contrary to this, during the year, the Council had accounted inter-PLA transfers amounting to ₹ 5.86 crore and ₹ 11.72 crore as fresh receipts and disbursements for the Council respectively. This resulted in overstatement of receipts and disbursement of the Council to that extent as the amount available in the respective PLAs had already been accounted for as receipts of the Council.

Resources

GHADC collected its revenue through:

- Trade licenses, market auction, bank interest, fisheries and Public Works Department (PWD) levy, *etc.*;
- Share of taxes placed by the State Government on agricultural income, land revenue, taxes on vehicles, forest and taxes on Profession.
- Resources made available by the State Government through the State Plan.

During 2015-16, GHADC generated ₹ 11.53 crore (21 *per cent*) from its own sources and taxes¹, received ₹ 30.80 crore as share of taxes² (56 *per cent*), ₹ 6.71 crore (12 *per cent*) as Grants-in-Aid from GoM (through the District Council Affairs Department, Government of Meghalaya), ₹ 0.36 crore (one *per cent*) as recovery of loans and advances to District Council Employees.

As such, GHADC share of royalty and Grants-in-Aid constituted 67 *per cent* of its receipts. The over reliance on share of royalty and Grants-in-Aid indicates the financial vulnerability of the GHADC as any disruption in revenue flow from these sources would affect the functioning of the GHADC.

Availability of funds and expenditure

The revenue receipts and revenue expenditure of GHADC during 2015-16 are analysed below:

Revenue receipts

Table 2.2 below summarises the revenue receipts of the GHADC during 2015-16.

¹ **Revenue from own source and taxes: ₹ 11.53 crore** {(i) Taxes on income and expenditure ₹ 4.19 crore; (ii) Land revenue ₹ 4.45 crore; (iii) Forest ₹ 0.61 crore; (iv) Other General Economic Services ₹ 0.02 crore; (v) Interest receipts ₹ 0.46 crore; (vi) Taxes on vehicle ₹ 1.18 crore; (vii) Public Health Sanitation ₹ 0.30 crore; (viii) Tourism Deptt ₹ 0.03 crore; (ix) Other Administration Services ₹ 0.22 crore; (x) Fisheries ₹ 0.07 crore}.

² **Share of taxes: (i) Mines & Minerals: ₹ 30.80 crore.**

Table 2.2: Summarises position of revenue receipts for the year 2015-16 (₹ in crore)

Head	2014-15	2015-16 (percentage to total revenue)
Taxes on Income & expenditure	4.40	4.19 (8)
Land revenue	3.06	4.45 (8)
Mines & Minerals	38.02	30.80 (56)
Grants-in-Aid received	20.84	6.71 (12)
Others	4.63	8.84 (16)
Total	70.95	54.99 (100)

Source: Annual Accounts of GHADC.

- The total revenue receipts of the GHADC fell sharply by 22 *per cent* from ₹ 70.95 crore in 2014-15 to ₹ 54.99 crore during 2015-16. Analysis revealed that the fall in revenue receipts during 2015-16 was primarily due to less receipt of share of royalty on Mines & Minerals (19 *per cent*) and Grants-in-Aid (72 *per cent*).
- During 2015-16, the share of royalty on Mines and Minerals and Grants-in-Aid constituted 56 and 12 *per cent* respectively of the total revenue receipts of the GHADC.

Revenue expenditure

Table 2.3 below summarises the revenue expenditure of the GHADC during 2015-16.

Table 2.3: Summarises position of revenue expenditure for the year 2015-16

(₹ in crore)

Head	2014-15	2015-16 (percentage to total expenditure)
Land Revenue	6.50	5.97 (9)
Secretariat General Services	17.38	15.95(25)
Public works	16.63	13.76(21)
General Economic Services	2.16	2.11(3)
Forest	8.61	8.09(13)
Others	8.23	18.35(29)
Total	59.51	64.23 (100)

Source: Annual Accounts of GHADC.

- The total revenue expenditure of the GHADC increased by eight *per cent* from ₹ 59.51 crore in 2014-15 to ₹ 64.23 crore in 2015-16.
- During 2015-16, Land Revenue (nine *per cent*), Secretariat General Services (25 *per cent*), Public Works (21 *per cent*), General Economic Services (three *per cent*) and Forest (13 *per cent*) together accounted for 71 *per cent* of the revenue expenditure.
- During 2015-16, expenditure on salary/pay/pension amounting to ₹ 13.45 crore constitutes 21 *per cent* of total expenditure of the Council.

2.3 Substantial variation between Budget Estimates and Actuals

Scrutiny of Budget Estimates for the year 2015-16 *vis-à-vis* actual receipts and expenditure revealed significant variations between Budget Estimates and actual figures of receipts and expenditure as detailed in **Table 2.4**.

Table 2.4: Budget estimates and actual for the year 2015-16

(₹ in crore)

Particulars	Budget Estimates	Actual	Details of Excess (+) / Shortfall (-)	
Receipt	114.79	54.99	(-) 59.80	(-)52
Expenditure	130.97	64.23	(-) 66.74	(-)51

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

During 2015-16, the actual receipts and expenditure of the GHADC fell sharply by 52 and 51 *per cent* respectively.

The details of some of the Heads under which significant variations were noticed between the actual and Budget Estimates figures of receipts and expenditure during 2015-16 are given in **Table 2.5**:

Table 2.5: Heads of receipts/expenditure under which significant variations occurred between the Actuals and the Budget Estimates

(₹ in crore)

Sl. No.	Major Heads	2015-16		
		Budget Estimates	Actual	Shortfall as compared to BEs (<i>per cent</i>)
Receipts				
1.	Grants-in-Aid	21.55	5.96	15.59 (72)
2.	Taxation	4.91	4.19	0.72(15)
3.	Land Revenue	5.60	4.45	1.15 (21)
4.	Forest	65.57	0.61	64.96 (99)
Expenditure				
1.	Land Revenue	13.55	5.97	7.58 (56)
2.	Forest	17.64	8.09	9.55 (54)
3.	Public Works	17.99	13.76	4.23 (24)
4.	Rural Development	5.28	0.52	4.76 (90)
5.	Rural Administration	4.36	1.81	2.55 (58)

Source: Annual Accounts of GHADC.

During the year variations between the Budget Estimates and actual receipts was between 15 and 99 *per cent*. Similarly, variations between BEs and actuals at expenditure side was 24 and 90 *per cent*. This indicated that GHADC had prepared the Budget Estimates without proper assessment of actual position.

While accepting the audit observation, the Secretary, Executive Committee, GHADC stated (December 2021) that the Council had taken special note of the difference between the BEs and Actuals during 2015-16. The concerned Departments had taken note and would rectify the same in future.

The Council need to undertake detailed budgetary analyses and reviews to identify and resolve challenges regarding financial sustainability.

The Council may need to identify and implement internal cost-saving measures - while not compromising on its core functions.

Further, efforts could be initiated to comprehensively map untapped, but eligible, revenue sources and a plan may be put in place for strict enforcement of tax and fee collections.

2.4 Conclusion

Variations between the BEs and actual receipts and expenditure during 2015-16 indicate that GHADC had prepared BEs without taking actual position into consideration.

Budgetary assumptions made by the Council were not realistic, Budget Estimates were off the mark and control over the execution and monitoring of budget was inadequate.

2.5 Recommendations

- i. The Council need to undertake detailed budgetary analyses and reviews to identify and resolve challenges regarding financial sustainability.*
- ii. The Council may need to identify and implement internal cost-saving measures - while not compromising on its core functions.*
- iii. Further, efforts could be initiated to comprehensively map untapped, but eligible, revenue sources and a plan may be put in place for strict enforcement of tax and fee collections.*
- iv. Council may ensure timely submission of utilisation certificate to the State Government with respect to Grants-in-Aid received in conformity with actual utilisation for the purpose it was disbursed.*



CHAPTER-III

Comments on Accounts

Chapter-III

Comments on Accounts

3.1 Introduction to Accounts and Comments on Council Accounts

The Annual Accounts of the District Council shall record all transactions, which take place during a financial year commencing from 01 April to 31 March. The Annual Accounts of the District Council shall be maintained in such forms as prescribed by the Comptroller and Auditor General of India.

The GHADC prepares its Annual Accounts in the prescribed format containing the following seven statements, which detail the receipts and disbursements of the GHADC for the year with bifurcation of the expenditure under revenue, capital, plan and non-plan.

The GHADC Annual Accounts for the year 2015-16 contain the following seven statements as given in **Table 3.1**:

Table 3.1

Sl. No.	Statement No.	Particulars of Statements
1.	Statement No. 1	Summary of Transactions
2.	Statement No. 2	Capital Outlay- progressive Capital Outlay
3.	Statement No. 3	Debt Position
4.	Statement No. 4	Loans and Advances by the GHADC
5.	Statement No. 5	Detailed Revenue by Minor Heads
6.	Statement No. 6	Detailed account of revenue expenditure by Minor Heads
7.	Statement No. 7	Statement of receipts, disbursements and balances under Heads relating to District Fund and Deposit Fund

3.2 Personal Ledger Account

GHADC had been maintaining two Personal Ledger Accounts (PLAs) with the Tura Treasury – one for the GHADC's own revenue (1stPLA) and the other for Grants-in-Aid received from the State Government (2nd PLA).

Scrutiny of records revealed discrepancies in the closing balances under 1st and 2nd PLAs for the year 2015-16 as per 'Plus and Minus Memorandum³' of the Tura Treasury *vis-à-vis* the Annual Accounts of the GHADC as shown in **Table 3.2**.

³ In every Treasury where revenue advances have been made one or more plus and minus memoranda should be kept, in which the advances should be debited and all recoveries credited. One of these plus and minus memoranda shall be the ordinary account of revenue advances and other special account shall be opened from time to time for any special officers authorised to make advances, who may, under the orders of the revenue authorities, keep and submit accounts separate from the general account of the district officer.

Table 3.2: Discrepancies in closing balances of PLAs as per ‘Plus and Minus Memorandum of the Tura Treasury’ vis-à-vis the Annual Accounts

(₹ in lakh)

Year	Closing balance as per Plus and Minus Memorandum of the Tura Treasury		Closing balance as per the Annual Accounts of the GHADC		Difference Excess (+) Shortfall (-)	
	PLA 1 st	PLA 2 nd	PLA 1 st	PLA 2 nd	PLA 1 st	PLA 2 nd
2015-16	68.17	11.62	342.73	12.22	274.56	0.60

Source: Plus and Minus Memorandum of the Tura Treasury and Annual Accounts of the GHADC.

It can be seen from the table above that there were differences of ₹ 274.56 lakh and ₹ 0.60 lakh during 2015-16 in closing balances computed in two sets of documents. GHADC had not reconciled the differences before finalising the Annual Accounts.

While accepting the audit observation, the Secretary, Executive Committee, GHADC stated (December 2021) that the Cashiers of the 1st PLA and 2nd PLA are collecting the discrepancies in cash balances for the year 2015-16 to reconcile balances as per “Plus and Minus Memorandum” at Tura Treasury vis-à-vis the Annual Accounts of GHADC.

3.3 Understatement of Capital Expenditure

As per Rule 110 and 111 of Garo Hills Fund Rules, 1952 statement of estimated revenue and expenditure as well as any supplementary estimates or demands for grants (Annual budget) was to be prepared by the Member-in charge of Financial Affairs. However, Financial Statement of Receipts and Expenditure for the year 2015-16 did not contain any object head wise details, distinction between Capital and Revenue, Plan and Non-plan, *etc.* Audit could not ascertain the actual allocation against activities taken up during the year and any deviation from the planned activities or shortfalls.

Scrutiny of Annual Accounts and other relevant records revealed that during the year Council incurred an expenditure of ₹ 12.99 crore on Capital outlay, as detailed in **Table 3.3**.

Table 3.3: Capital Expenditure incurred out of 13th Finance Commission Award to GHADC during 2015-16

Sl. No.	Description of Capital Works undertaken	No. of Contractors	No. of works	Expenditure incurred and payments made (₹ in crore)
1.	Construction of dustbin, Retaining Wall, RCC Ringwell, Spring Tapped Chamber, Slaughter Shed, Waiting Shed, CC Footpath, Revenue Collection Shed, RCC Footbridge, Washing Platform, Tube-well, Barbed Wire Fencing, Slab culverts, <i>etc.</i>	48	81	12.99
Total		48	81	12.99

Source: Council records.

Statement No. 2 of the Annual Accounts of the Council depicts the progressive Capital outlay at the end of the financial year. However, details of Capital outlay in Statement No. 2 of Annual Accounts were shown as Nil, on the other hand, expenditure as mentioned in **Table 3.3** which appeared to be of Capital nature was wrongly included under revenue expenditure instead of Capital outlay which resulted in understatement of Capital expenditure and overstatement of Revenue Expenditure to the same extent.

While accepting the audit observation, the Secretary, Executive Committee, GHADC stated (December 2021) that ₹ 12.99 crores was not mentioned/shown in Statement No. 2 of revised Annual Accounts of 2015-16 but shown as Revenue Expenditure, which is highly regretted. The Council will abide to distinguish between Capital and Revenue, Plan and Non-Plan, *etc.*, in submitting the Annual Account Statements in future.

3.4 Discrepancies in Loans to District Council Employees

(a) The seven Statements prescribed by the CAG are significant as they present various financial aspects of the Council. Statement No. 4 of the Annual Accounts contains details about Loans and Advances by the Council to District Council employees at the end of the year while Statement No. 7 presents details of Head wise receipts, disbursements and balances at District Fund and Deposit Fund.

Analysis of Annual Account of the Council revealed that the balances/ figures in prescribed statements are not in conformity with each other. Statement No. 4 is a feeder statement for Statement No. 1 and Statement No. 7 and are thus, interlinked, however, figures from these statements do not conform with each other as detailed in **Table 3.4**.

Table 3.4: Discrepancies in outstanding balances against loans and advances to staff
(Amount in ₹)

Category of Loans and Advances	Statement No. 4 (CB)	Statement No. 7 (CB)	Difference
B. Loan to District Council Employees- House Building Advance, Children Education Loan, Conveyance Advances, <i>etc.</i>	28,43,718.00	63,48,356.00	35,04,638.00

Source: Annual Accounts of GHADC.

The reasons for difference has not been explained in any of the Statements. Thus, actual amount outstanding against loans and advances to District Council Employees could not be confirmed.

Council should have reconciled these differences while compiling Annual Accounts.

(b) Scrutiny of Statement No. 4 revealed that during year 2015-16, opening balances against loans and advances to District Council Employees was wrongly

depicted as ₹ 19.97 lakh instead of ₹ 252.47⁴ lakh which resulted in an understatement of ₹ 232.50 lakh at the year end.

Hence closing balance standing against loans and advances to District Council Employees shown in Annual Accounts for the year 2015-16 was incorrect to the same extent.

While accepting the audit observation, the Secretary, Executive Committee, GHADC stated (December 2021) that the differences in Annual Accounts will be reconciled.

3.5 Other minor discrepancies in the Annual Accounts

The Council was informed (July 2021) about discrepancies observed in the Annual Account during finalisation of Audit Report as detailed below:

- i. The amount of Total Disbursement on Revenue Account was wrongly shown as ₹ 64,66,48,622.00 instead of ₹ 64,67,38,671.00 in Part-II of Statement No. 1.
- ii. Closing balance (total of PLAs and Cash balance) was wrongly shown as ₹ 3,56,25,201.72 in Statement No. 1. However, closing balance as per Statement No. 7 was recorded as ₹ 3,54,95,547.19 without any explanatory note.

Secretary, Executive Committee, GHADC accepted the audit observations and stated (December 2021) that the audit recommendations and suggestions are taken seriously and are noted for future course of action.

3.6 Deviation from prescribed format of Accounts

The Annual Accounts of the GHADC were to be prepared in conformity with the Forms of Accounts for the Autonomous District Councils prescribed by the Comptroller & Auditor General with the approval of the President under clause 7(3) of the Sixth Schedule to the Constitution.

The Council did not prepare the Annual Accounts in full conformity with the prescribed format as discussed below:

1. **Statement No. 2:** It shall contain Progressive expenditure on Capital Outlay. However, the Council depicted during the year expenditure only. Progressive expenditure on Capital outlay was not reflected in the Annual Accounts for the year 2015-16.
2. **Statement No. 3:** Ways and Means of the Council are to be reflected as an explanatory note below Statement No. 3 (Debt Position). It is, however, seen that Ways and Means of the Council during 2015-16 is not reflected in Statement No. 3.
3. **Statement No. 7:** It should contain a statement of receipts, disbursements, and balance under heads relating to District Fund and Deposit Fund. It is, however,

⁴ Reconciled from previous year i.e. 2014-15 Annual Accounts.

seen that receipts, disbursements, and balances under heads relating to District Fund and Deposit Fund are not reflected in Statement No. 7.

3.7 Conclusion

In this Chapter, audit emphasis was on the classification and accounting treatment of transactions in Annual Account, internal control and record-keeping, *etc.* As such there were discrepancies noticed in closing balance as per PLA and closing balance as per Annual Accounts.

- i. Closing balance of cash in PLA Accounts at Treasury did not match with the Council's Annual Accounts.
- ii. Capital Expenditure was understated and Revenue Expenditure was overstated by ₹ 12.99 crore.
- iii. Discrepancies in Loans and advances to District Council Staff was noticed.
- iv. The Annual Account of GHADC was not prepared in conformity with the Forms of Accounts for the Autonomous District Council prescribed by the Comptroller & Auditor General under clause 7(3) of the Sixth Schedule to the Constitution.

3.8 Recommendations

- i. *Council is advised to device a system of periodical review of accounting records to identify coexisting mistakes within the accounting period so that corrective action may be taken;*
- ii. *Council may reconcile the Closing balances at Treasury with Cash Book before compiling Annual Accounts;*
- iii. *Receipts and Expenditure should be correctly classified under Capital and Revenue categories as per Format of Accounts;*
- iv. *Council may reconcile discrepancies in recovery/disbursement of loans and advances to District Council Staff; and*
- v. *Council should follow the prescribed format of Annual Accounts.*



CHAPTER-IV

Compliance Audit Observations

Chapter-IV

Compliance Audit

4.1 Delay in remitting the Council's revenue

Rule 17 and 18 of the Garo Hills District Fund Rules, 1952 stipulates that all receipts due to the Council and collected by any employee of the Council authorised to collect such receipts shall pass through the cashier, who shall enter them in the Cash Book.

Audit had in its previous Audit Reports of the Council⁵ repeatedly pointed out the issue of ordinate delay in depositing the revenue collected by the officials of the GHADC with the Cashier. Scrutiny (March 2020) of records⁶ revealed that the instances of delay in depositing the Council's revenue with the Cashier continued even during April 2015 and March 2016 as discussed below:

- Twelve officials of the Council collected ₹ 27.37 lakh as land revenue under ten mouzas⁷ through 69 receipt books. The amount so collected was deposited with the Cashier after delays ranging between 28 days and 367 days with consequential delay in remittance of the same to the PLA of the Council (**Appendix – I**).
- Trading by Non-Tribal Tax (TNT) of ₹ 22.62 lakh collected by 18 Enforcement Inspectors (EIs)/Enforcement Sub-Inspectors (ESIs) through 23 receipt books was deposited with the Cashier after delays ranging between 63 days and 525 days with consequential delay in remittance of the same to the PLA of the Council (**Appendix – II**).
- Forest Revenue of ₹ 17.37 lakh collected by eight Forest Range Officers was deposited with the Cashier after delays ranging between 94 days and 1080 days with consequential delay in remittance of the same to the PLA of the Council (**Appendix – III**).
- Professional Tax of ₹ 16.85 lakh collected by one Collector through 2 receipt books was deposited with the Cashier after delays ranging between 82 days and 514 days with consequential delay in remittance of the same to the PLA of the Council (**Appendix – IV**).
- TNT revenues to the tune of ₹ 49.79 lakh collected through 25 nos. of receipt books have not been deposited to the cashier/treasury by till the date of Audit (March 2020) (**Appendix – V**).

⁵ Report of the Comptroller and Auditor General of India for the years 2007-08 to 2011-12.

⁶ Receipt books, counterfoils of used receipt books and register of deposits.

⁷ A type of administrative district, corresponding to a specific land area within which there may be one or more settlements.

Audit further observed that in case of eight Forest Ranges, the Range Officers have not deposited the collected forest revenues pertaining to the year 2015-16 till the date of audit (March 2020) as detailed in **Table 4.1:**

Table 4.1: Non-deposit of collected forest revenues

Sl. No.	Name of the Forest Range	Period for which revenue not deposited
1.	Kharkutta	Apr-15 to Mar-16
2.	Purakhasia	March-15 to Feb-16
3.	Tura	Nov-15 to March-16
4.	Dadenggre	April-15 to March-16
5.	Mahendraganj	Nov-15 to March-16
6.	Phulbari	Oct-15 to March-16
7.	Songsak	Sep-15 to March-16
8.	Mendipathar	Apr-15 to Mar-16

Retention of revenues outside the PLA was not only in contravention of Rule 17 *ibid* but also tantamounts to temporary misappropriation of funds which is discussed in succeeding **Para 4.3**. Under the circumstances, responsibility needs to be fixed against the negligent official(s) for such lapses. GHADC has, however, neither taken any action against the defaulting officials nor has it taken any steps to strengthen the internal control system to avoid recurrence of such incidences despite repeated audit observations.

While accepting the audit observation, the Secretary, Executive Committee, GHADC stated (December 2021) that the Council has taken up the measure to recover the un-deposited revenue from the defaulters as soon as the pending outstanding salaries are released by the Council. Steps are taken up to check irregularities and misappropriation of cash.

The Council may adhere to fund rules with respect to receipts and remittances to the Council Funds.

4.2 Failure to deduct Value Added Tax

Section 106 of Meghalaya Value Added Tax (VAT) Act envisaged that every person (excluding an individual, Hindu Undivided Family, a firm or a company not under the control of the Government) responsible for making any payment or discharging any liability on account of any amount payable for the transfer of property in goods involved in a work contract for the transfer of right to use any goods for any purpose, or every person responsible for paying sale price or consideration or any amount purporting to be the full or part payment of sale price in respect of any sale or supply of goods liable to tax under this Act to the Government shall at the time of credit to the amount of or payment to the payee of such amount in cash, by cheque, by adjustment or in any other manner whatsoever, deduct tax therefrom in the prescribed manner at the rate specified in the schedule to the Act in respect of sale or supply of goods or transfer of the right to use.

Rule 39 (2) of the Meghalaya VAT Rules 2008 envisaged that “No deduction shall be made under subsection (2) of Section 106 of Meghalaya VAT Act 2005 where the amount paid or credited by such person in a financial year does not exceed five thousand rupees”.

Further, as per Section 106 of VAT Act read with Schedule IV, a deduction at the rate of 25 *per cent* of the work value is allowed for the purpose of computation of VAT on work contract.

During test check of records, Audit observed that while executing construction activities under the 13th Finance Commission Award and Council’s Own Fund Schemes, the Council did not deduct VAT amounting to ₹ 1.23 crore from final payment of ₹ 12.99 crore made to 48 contractors for 81 works contract for the year 2015-16 as detailed in **Table 4.2**.

Table 4.2: Non-deduction of VAT

	(₹ in crore)
Works executed under 13 th F.C Award	1.75
Works executed under Council’s Own Fund Scheme	11.24
Total works executed during 2015-16	12.99
Less: Percentage deduction of 25 % :	3.25
Amount against which VAT to be deducted	9.74
VAT to be deducted @ 14.5 % (9.74 x 14.5 /114.5):	1.23

Failure to deduct VAT amounting to ₹ 1.23 crore from the bills of contractors in violation of the codal provision resulted in extension of undue favour to the contractors and loss of Government revenue.

The Secretary, Executive Committee, GHADC stated (December 2021) that the Council was examining the cases for non-deduction of VAT in terms of whether the VAT is applicable to ADCs under 6th Schedule Areas.

The reply is not tenable, since Meghalaya Value Added Tax Act is applicable in the State of Meghalaya without exception. Further, according to section 12 A of the Sixth Schedule, the law or regulations made by the District Council, before or after the law made by the Legislature of the State of Meghalaya, shall, to the extent of repugnancy, be void and the law made by the Legislature of the State of Meghalaya shall prevail. Therefore, the Council’s contention on applicability of VAT to GHADC is not acceptable.

Council may review payments to the contractors with respect to these contracts to recover the excess payment made to them.

4.3 Non-payment of Professional Tax

As per Regulation 3 of of the Garo Hills District (Profession, Trades, Callings and Employments (Taxation) Regulation, 1956, every person who carries on trade either by himself or by an agent or representative, or who follows a profession or calling, or who is in employment, either wholly or in part within the Autonomous District

Council of Garo Hills shall be liable to pay for each financial year, a tax at such rates as specified from time to time.

Further, as per Regulations 11, tax payable under this Regulation shall be deducted by the Principal Officer⁸ (PO) and the amount so deducted shall be credited to the District Council Fund. Regulation 8(4) authorises the assessing authority⁹ to assess the tax payable as per his best judgment in case any person fails to file his return despite notices.

Test check of records of Taxation department revealed that 37 out of 47 POs had been defaulting in depositing the above tax for period ranging from one to 16 years. It was noticed that the last Professional Tax deposited by these defaulting POs was ₹ 17.15 lakh in between 2000-01 and 2015-16 (**Appendix VI**). In the absence of returns by these POs, Audit could not ascertain whether the amount was deducted by these 37 POs and not deposited or the Professional Tax had not been collected at all. No action, however, was initiated by the assessing authority against these defaulters as required under Regulation 8(4) *ibid*.

While accepting the audit observation, the Secretary, Executive Committee, GHADC stated (December 2021) that 37 defaulting POs have been given notices to deposit the outstanding amount.

4.4 Non-recovery of misappropriated amount to the tune of ₹ 47.46 lakh

As per Clause 13 of the Garo Hills District Fund Rules, 1952, whenever any loss of money or other property due to embezzlement or theft or to facts indicating misconduct, neglect or dishonesty, on the part of any employee of the District Council is discovered, the fact shall be promptly reported by the Member-in-Charge of Financial Affairs to the Accountant General, a copy being simultaneously sent to the Deputy Commissioner who may in his discretion report any case of importance to Government.

As soon as a reasonable suspicion exists that an offense has been committed, the Member-in-Charge of Financial Affairs shall immediately institute a departmental inquiry into the circumstances resulting in the loss of money or other property of the District Council. When the matter has been fully enquired into, the Member-in-Charge shall submit a further and complete report to the A.G and D.C showing the total sum of money or property lost, the manner in which it was lost, and the steps taken to recover the amount and departmental action if any taken against the offenders. The Member-in-Charge shall apply to D.C for a regular police investigation and if such investigation is taken up, he shall take all possible steps to facilitate such investigation.

⁸ PO means with reference to (i) a Government, head of the office or the DDO (ii) a Local Authority, Company, Firm or other association of persons, the Chairman, Secretary, Treasurer, Manager or agent of such local authority, company, firm or other association of person.

⁹ Assessing authority means the Secretary to the Executive Committee or any other officer authorised or appointed by the Executive Committee in this behalf.

No money or other property lost in circumstances of the nature described above shall be written off except with sanction of the District Council. The District Council may sanction write-off up to a maximum of ₹ 500. Any amount in excess of ₹ 500 may be written off by the District Council with the approval of the Governor.

During the year, a case of misappropriation of revenue collected at Taxation department was noticed. Audit observed that Council had served a notice (30 November 2015) to the Superintendent of General Administration Department, GHADC for deposit of collected revenue to the tune of ₹ 64.40 lakh failing which legal action would be taken against him. In response (December 2015), he gave a declaration that he was not in a position to deposit the demanded amount at that point in time. He, however, outlined the manner in which he would liquidate the due amount of ₹ 64.40 lakh by April 2016.

Audit observed that refund of ₹ 16.94 lakh, out ₹ 64.40 lakh of the misappropriated amount had been made till the date of audit (March 2020). Moreover, Council did not initiate legal action/Police investigation as envisaged in the said Rules against the defaulting Officer on account of failure to deposit balance amount within the time allowed to him.

It was also noticed that the matter was not reported to Accountant General as envisaged in the GHADC Rules.

Thus, the Council failed to recover ₹ 47.46 lakh from defaulting officer of GHADC till the date of Audit (March 2020) and had not initiated Police investigation, besides non-adherence to the Rules and Regulations *ibid* to ensure recovery of government revenue.

The Secretary, Executive Committee, GHADC accepted the audit observation and assured recovery of the outstanding amount of ₹ 47.46 lakh.

4.5 Follow-up action on Audit Reports

According to the Garo Hills District Fund Rules, 1952 (Rules, 1952), 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 2010-11 in respect of the Garo Hills Autonomous District were placed before the Council, action taken on the audit observations had not been furnished.

Moreover, in keeping with the spirit of the Sixth Schedule of the Constitution of India, the Autonomous District Council should be accountable to a Public Accounts Committee (PAC) like mechanism which is existing in the State Legislature. GHADC has not constituted any committee till date to examine the reports of the C&AG. Thus, GHADC lacks a robust oversight mechanism to ensure transparency and accountability of financial administration. Steps should be taken by GHADC to constitute a body similar to the PAC to examine the Audit Reports and review the financial governance.

The Secretary, Executive Committee, GHADC (December 2021) stated that the Executive Committee is being requested for the formation of the PAC to discuss the Audit Reports and review the financial governance.

4.6 Conclusion

The audit focuses on the functioning of the Council, viz. financial management, development activities, internal control and monitoring, etc. and concluded as:

- Retention of revenues for a period ranging between 28 days and 1080 days outside the PLA in contravention of Rule 17 of GHADC Fund Rules was noticed. Further, 25 Receipt Books of Department of “Trading By Non-Tribes” were not deposited with the Cashier till March 2020 by the dealing hands.
- Drawing Disbursing Officers paid full amount to Contractors without deducting VAT amounting to ₹ 1.23 crore, resulting in revenue loss to the Government and undue favour to the contractors.
- 37 Principal Officers had been defaulting in depositing the Professional tax for period ranging from one to 16 years on account of trade, calling, and Profession tax collected in Council area.
- Council had not recovered misappropriated amount to the tune of ₹ 47.46 lakh from the defaulting officer nor initiated Police investigation besides non-adherence to the Regulations to ensure recovery of government revenue.


4.7 Recommendations

The Council may consider the following recommendations:

- i. Council may ensure timely remittance to the treasury to prevent risk of temporary misappropriation of Council funds due to prolonged retention/non-deposit of the collected revenue.*
- ii. Cases of non-deduction of VAT on payment to contractors be reviewed and VAT recovered;*
- iii. System for strengthening internal controls and checks in the Council Departments and Subordinate offices may be put in place on priority. Strict adherence to the prescribed Rules may be ensured.*
- iv. Council should recover the misappropriated amount of ₹ 47.46 lakh on a priority basis and necessary action may be taken against the defaulting officer as per Rules.*


- v. *Council may constitute Audit Committee to discuss audit reports and ensure action on audit observations.*

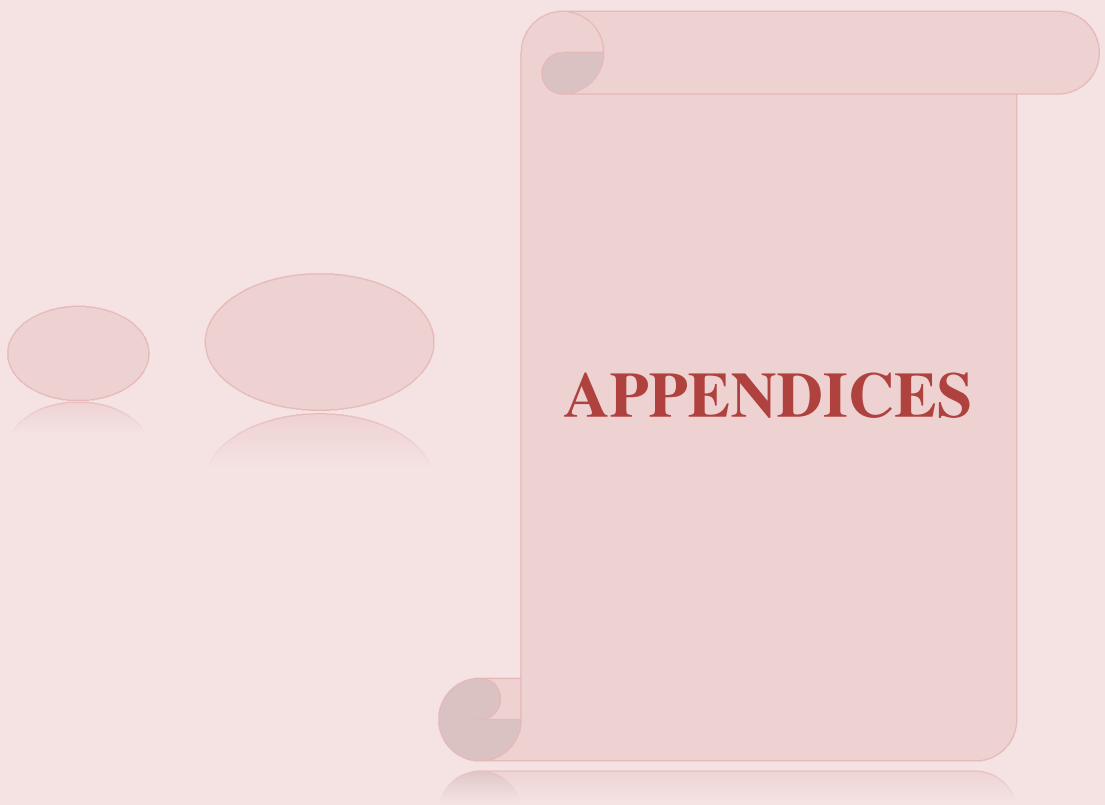
Shillong
The 20 September 2022


(SHEFALI S. ANDALEEB)
Accountant General (Audit), Meghalaya

Countersigned

New Delhi
The 27 September 2022


(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India



Appendix-I
(Reference Paragraph: 4.1)

Statement showing details of land revenue deposited belatedly to cashier during 2015-16

Sl. No.	Name of Collector	Receipt Book No.	Period of collection	Last Date of receipt	Particulars	Date of Submission	Amount (₹)	Delay in Days
1.	Abdul Majon SK	7308	9-2-2015 to 27-4-2015	22-Apr-15	M/No-V S/ NO-1-100	21-May-15	34900	29
		7353	20-3-2015 to 27-04-2015	22-Apr-15	M/No-V S/ NO-1-100	6-Jul-15	23570	75
		7374	26/04/2015 - 04/06/2015	4-Jun-15	M/No-VI S/ NO- 1 - 100	23-Jul-15	33810	49
		7387	06/05/2015 - 18/06/2015	18-Jun-15	M/No-VI S/ NO- 1 - 100	18-Aug-15	44524	61
		7393	21/05/2015 - 10/07/2015	10-Jul-15	M/No-VI S/ NO- 1 - 100	18-Aug-15	43210	39
		7404	17/06/2015 - 29/07/2015	29-Jul-15	M/No-VI S/ NO- 1 - 100	9-Sep-15	30310	42
		7420	30/07/2015 - 23/08/2015	23-Aug-15	M/No-VI S/ NO- 1 - 100	4-Feb-16	32830	165
		7449	27/12/2015 - 24/02/2016	24-Feb-16	M/No-VI S/ NO- 1 - 100	18-Apr-16	43280	54
		7470	06/02/2016 18/03/2016	18-Mar-16	M/No-VI S/ NO- 1 - 100	18-Apr-16	61180	31
		7514	10/03/2016 - 22/03/2016	22-Mar-16	M/No-VI S/ NO- 1 - 100	2-May-16	55510	41
2.	Brownson Marak	7422	30-7-2015 to 5-8-2015	5-Aug-15	M/No-X S/ NO- 1 to 30	27-Nov-15	18266	114
		7422	5-8-2015 to 7-8-2015	7-Aug-15	M/No-X S/ NO- 31 to 50	2-Dec-15	16431	117
		7422	7-8-2015 to 10-8-2015	10-Aug-15	M/No-X S/ NO- 51 to 75	9-Dec-15	23594	121
		7422	11-8-2015 to 17-08-2015	17-Aug-15	M/No-X S/ NO- 76 to 100	11-Dec-15	11659	116
		7427	18-8-2015 to 26-08-2015	26-Aug-15	M/No-X S/ NO- 1-50	21-Jan-16	29572	148
		7427	26-8-2015 to 10-09-2015	10-Sep-15	M/No-X S/ NO- 51 to 100	28-Jan-16	29443	140
		7436	10-9-2015 to 18-9-2015	18-Sep-15	M/No-X S/ NO- 1-30	1-Feb-16	16487	136
		7436	18-09-2015 to 06-10-2015	6-Oct-15	M/No-X S/ NO- 31 to 76	9-Jun-16	17248	247
		7436	06-10-2015 to 29-10-2015	29-Oct-15	M/No-X S/ NO- 77to 100	22-Jun-16	13235	237
		7543	23-Mar-16	23-Mar-16	M/No-X S/ NO- 12	20-Jun-16	1300	89
		7543	23-Mar-16	23-Mar-16	M/No-X S/ NO- 17	23-May-16	365	61
		7560	29-Mar-16	29-Mar-16	M/No-X S/ NO- 15	20-Jun-16	858	83
3.	Chengchang Sangma	7564	30-Mar-16	30-Mar-16	M/No-X S/ NO- 64	21-Jun-16	780	83
		7343	17-03-2015 to 14-04-2015	14-Apr-15	M/No-X S/ NO-40-100	4-Mar-16	32224	325
		7378	30/04/2015 - 23/06/2015	23-Jun-15	M/No-X S/ NO- 1 - 69	18-Mar-16	29418	269
		7378	23/06/2015 - 24/11/2015	24-Nov-15	M/No-X S/ NO- 70 - 100	13-Apr-16	20601	141
		7443	01/12/2015 - 16/02/2016	16-Feb-16	M/No-X S/ NO- 1 - 100	20-Jun-16	46153	125
		7486	23/02/2016 - 10/03/2016	10-Mar-16	M/No-X S/ NO- 1 - 100	20-Jun-16	49568	102
		7515	10/03/2016 - 22/03/2016	22-Mar-16	M/No-X S/ NO- 1 - 100	20-Jun-16	65655	90
		7545	29-3-2016 to 31-3-2016	31-Mar-16	M/No-X S/ NO- 90-100	8-Jun-16	7149	69
4.	Dillan Marak	7325	26-3-2015 to 15-4-2015	15-Apr-15	M/No- IS/ NO- 1 to 76	17-Feb-16	40271	308
		7325	15-4-2015 to 16-4-2015	16-Apr-15	M/No- IS/ NO- 77 to 100	1-Mar-16	10858	320
5.	George Ch Marak	7341	11/3/2015-13/4/2015	13-Apr-15	M/No-IV S/ NO-01-100	18-Jun-15	30679	66
		7369	13/4/2015 - 01/05/2015	1-May-15	M/No-IV S/ NO-1-100	10-Jul-15	35108	70
		7381	01/05/2015 - 18/05/2015	18-May-15	M/No-IV S/ NO-1-100	3-Aug-15	40750	77
		7391	15/05/2015 - 10/06/2015	10-Jun-15	M/No-IV S/ NO-1-100	25-Aug-15	34257	76
		7399	10/06/2015 - 25/06/2015	25-Jun-15	M/No-IV S/ NO-1-77	7-Dec-15	19899	165
		7399	30/06/2015 - 02/07/2015	2-Jul-15	M/No-IV S/ NO-80-100	7-Dec-15	5417	158
		7411	02/07/2015 - 08/07/2015	8-Jul-15	M/No-IV S/ NO-1-59	19-Jan-16	17420	195
		7411	08/07/2015 - 15/07/2015	15-Jul-15	M/No-IV S/ NO-60-100	4-Feb-16	19259	204
		7417	15/07/2015 - 13/08/2015	13-Aug-15	M/No-IV S/ NO-1-100	16-Feb-16	30885	187
		7452	05/01/2016 - 01/02/2016	1-Feb-16	M/No-IV S/ NO-1-93	1-Apr-16	38382	60
		7509	8-Feb-16	8-Feb-16	M/No-IV S/ NO-3	8-Mar-16	170	29
		7468	01/02/2016 - 26/02/2016	26-Feb-16	M/No-IV S/ NO-1-100	5-Apr-16	42618	39
		7488	26/02/2016 - 08/03/2016	8-Mar-16	M/No-IV S/ NO-1-100	5-Apr-16	44556	28
6.	Goodfrison Sangma	7345	24-3-2015 to 23-5-2015	23-May-15	M/No-VIII S/ NO- 1-100	27-Aug-15	27141	96
		7348	23-05-2015 to 3-12-2015	3-Dec-15	M/No-VIII S/ NO- 1-100	20-Jan-16	37229	48
		7421	26-8-2015 to 15-12-2015	15-Dec-15	M/No-VIII S/ NO- 1-100	23-Feb-16	28788	70

Sl. No.	Name of Collector	Receipt Book No.	Period of collection	Last Date of receipt	Particulars	Date of Submission	Amount (₹)	Delay in Days
7.	Herson Sagma	7415	8/7/2015 to 22/7/2015	22-Jul-15	M/No-II S/ NO- 1 -50	24-Nov-15	22820	125
		7415	22/8/15 to 10-8-2015	10-Aug-15	M/No-II S/ NO- 51-100	7-Dec-15	22500	119
		7426	12-8-2015 to 11-9-2015	11-Sep-15	M/No-II S/ NO- 1 -60	22-Jan-16	28500	133
		7426	11-9-2015 to 3-11-15	3-Nov-15	M/No-II S/ NO- 61-100	9-Feb-16	16100	98
8.	Safior Rahman	7326	26-3-2015 to 2-5-2015	2-May-15	M/No-VII S/ NO-01-100	19-Aug-15	82992	109
		7372	02/05/2015 - 31/05/2015	31-May-15	M/No-VII S/ NO- 1 - 63	14-Dec-15	46783	197
		7372	02/06/2015 - 25/06/2015	25-Jun-15	M/No-VII S/ NO- 64 - 100	10-Feb-16	38354	230
		7401	28/07/2015 - 30/12/2015	30-Dec-15	M/No-VII S/ NO- 1 - 36	23-Feb-16	34204	55
		7401	02/01/2016 - 16/01/2016	16-Jan-16	M/No-VII S/ NO- 37 - 69	1-Mar-16	31059	45
		7401	23/01/2016 -31/01/2016	31-Jan-16	M/No-VII S/ NO- 70 - 100	23-Mar-16	24762	52
		7402	06/02/2016 -13/02/2016	13-Feb-16	M/No-VII S/ NO- 1 - 41	6-Apr-16	59969	53
		7402	14/02/2016 - 28/02/2016	28-Feb-16	M/No-VII S/ NO- 42 - 100	13-Apr-16	71314	45
9.	Sandarson Sangma	7360	1-4-2015 to 20-4-2015	20-Apr-15	M/No-X S/ NO- 1-100	11-Jun-15	36453	52
		7376	29-4-2015 to 29-5-2015	29-May-15	M/No-X S/ NO- 1-100	13-Jul-15	35008	45
		7390	14-05-2015 to 18-6-2015	18-Jun-15	M/No-X S/ NO- 1-100	24-Aug-15	39092	67
		7398	5-6-2015 to 19-6-2015	19-Jun-15	M/No-X S/ NO- 1-100	24-Aug-15	48900	66
		7405	18-6-2015 to 14-7-2015	14-Jul-15	M/No-X S/ NO- 1-100	4-Nov-15	40289	113
		7418	13-7-2015 to 10-8-2015	10-Aug-15	M/No-X S/ NO- 1-100	10-Nov-15	37652	92
		7434	2-8-2015 to 4-11-2015	4-Nov-15	M/No-X S/ NO- 1-100	10-Feb-16	41224	98
		7425	6-8-2015 to 4-11-2015	4-Nov-15	M/No-X S/ NO- 1-100	19-Jan-16	37533	76
10.	Sengrang D. Shira	7358	26/03/2015 - 09/04/2015	9-Apr-15	M/No-VII S/ NO- 1-50	14-Dec-15	20944	249
		7358	09/04/2015 - 28/04/2015	28-Apr-15	M/No-VII S/ NO- 51-100	12-Feb-16	28851	290
		7375	28/04/2015 - 18/06/2015	18-Jun-15	M/No-VII S/ NO- 1-50	19-Feb-16	33168	246
		7375	18/06/2015 - 07/07/2015	7-Jul-15	M/No-VII S/ NO- 51-100	26-Feb-16	25859	234
		7412	09/07/2015 - 19/01/2016	19-Jan-16	M/No-VII S/ NO- 1-100	9-Mar-16	71107	50
		7454	19/01/2016 - 13/02/2016	13-Feb-16	M/No-VII S/ NO- 1-100	18-Mar-16	56228	34
11.	Teban R. Marak	7386	08/05/2015 - 15/05/2015	15-May-15	M/No-II S/ NO-1-50	21-Jan-16	20980	251
		7386	18/05/2015 - 02/06/2015	2-Jun-15	M/No-II S/ NO-51-100	2-Feb-16	27261	245
		7500	4-Feb-16	4-Feb-16	M/No-II S/ NO-61	17-Mar-16	78	42
12.	Tonem D Shira	7334	27-2-2015 to 12-04-2015	12-Apr-15	M/No-V S/ NO- 1 to 100	13-Apr-16	35587	367
		7354	19-3-2015 to 17-4-2015	17-Apr-15	M/No-V S/ NO- 1 -77	1-Mar-16	24631	319
		7364	08-04-2015 to 15-05-2015	15-May-15	M/No-V S/ NO- 21 to 100	8-Mar-16	22331	298
		7364	17-4-2015 to 18-4-2015	15-May-15	M/No-V S/ NO- 1 to 20	1-Mar-16	12845	291
		7354	17-4-2015 to 12-06-2015	12-Jun-15	M/No-V S/ NO- 78-100	23-Feb-16	10364	256
		7385	07-5-2015 to 10-07-2015	10-Jul-15	M/No-V S/ NO- 1 to 100	17-May-16	28883	312
		7429	28-08-15 to 21-12-15	21-Dec-15	M/No-V S/ NO- 1 to 100	26-May-16	30132	157
		7460	22-01-2016 to 19-02-2016	19-Feb-16	M/No-V S/ NO- 1 to 100	26-May-16	38504	97
		7478	12-2-2016 to 04-03-2016	4-Mar-16	M/No-V S/ NO- 1 to 100	2-May-16	39239	59
		7495	26-2-2016 to 11-03-2016	11-Mar-16	M/No-V S/ NO- 1 to 100	20-Apr-16	38253	40
		7512	18-3-16 to 8-4-16	8-Apr-16	M/No-V S/ NO- 1 to 100	14-Jun-16	39365	67
Total		69					2736935	

Appendix-II

(Reference Paragraph: 4.1)

Statement showing Trading by Non-Tribal Tax deposited belatedly to cashier during 2015-16

Sl. No.	Name of Collector	Book No.	Collection Period	Last Date of receipt	Particulars	Date of Submission	Amount (₹)	Delay in Days
1.	Andie Jeman Marak	1030	8-6-2015 to 11-6-2015	11-Jun-15	Apr-20	18-Jul-16	17800	403
2.	Augustine R Marak	1032	15-6-2015 to 15-6-2015	15-Jun-15	1-8.	12-Jul-16	20500	393
3.	Bethrodan Marak	997	11-5-2015 to 25-5-2015	25-May-15	86-100	30-Nov-15	34400	189
		997	27-4-2015 to 5-5-2015	5-May-15	44-85	22-Sep-15	100050	140
		997	3-3-2015 to 27-4-2015	27-Apr-15	14-43	27-Jul-15	82810	91
		1035	20-11-2015 to 15-12-2015	15-Dec-15	1-32.	16-Feb-16	49050	63
4.	Christ J Ch Marak	1026	5-6-2015 to 10-6-2015	10-Jun-15	1-10.	19-Jul-16	30800	405
5.	Desmond D Shira	1004	29-4-2015 to 29-4-2015	3-Nov-15	1-7.	14-Jul-16	12000	254
		968	21-4-2015 to 27-4-2015	27-Apr-15	63-80	22-Sep-15	50800	148
6.	Elerinda D Shira	1021	2-6-2015 to 15-6-2015	15-Jun-15	53-100	20-Nov-15	113760	158
		1021	18-5-2015 to 2-6-2015	2-Jun-15	1-52.	23-Sep-15	100050	113
		1028	29-9-2015 to 20-11-2015	20-Nov-15	94-100.	8-Jul-16	17600	231
		1028	15-6-2015 to 1-7-2015	1-Jul-15	1-30.	3-Dec-15	65210	155
		1028	25-8-2015 to 28-9-2015	28-Sep-15	76-91.	25-Feb-16	45750	150
		1028	1-7-2015 to 25-8-2015	25-Aug-15	31-75.	16-Dec-15	90700	113
7.	Emmanuel N. Marak	1038	9-12-2015 to 15-12-2015	15-Dec-15	31-40	5-Jul-16	8650	203
		1038	9-12-2015 to 15-12-2015	15-Dec-15	31-40	5-Jul-16	8650	203
		1038	2-12-2015 to 8-12-2015	8-Dec-15	26-30	21-Mar-16	10600	104
		1038	1-12-2015 to 1-12-2015	1-Dec-15	22-25	17-Feb-16	9400	78
8.	Gamsilchi Marak	1029	1-7-2015 to 8-7-2015	8-Jul-15	15-22	21-Mar-16	10900	257
		1029	8-7-2015 to 2-11-2015	2-Nov-15	23-54	11-Jul-16	45400	252
		1029	2-11-2015 to 22-12-2015	22-Dec-15	55-66	18-Jul-16	29270	209
		1029	22-6-2015 to 1-7-2015	1-Jul-15	1-14.	27-Nov-15	20150	149
9.	Jenibirth Ch. Momin	1027	2-6-2015 to 3-6-2015	3-Jun-15	1-6.	12-Jul-16	33950	405
10.	Jerich R Marak	985	15-5-2015 to 25-11-2015	25-Nov-15	55-70	16-Feb-16	87750	83
11.	Jutdhaject Hajong	1011	4-5-2015 to 7-5-2015	7-May-15	66-100	18-Nov-15	106250	195
		1025	19-6-2015 to 10-7-2015	19-Jun-15	40-80.	3-Feb-16	150040	229
		1025	10-7-2015 to 30-7-2015	30-Jul-15	81-100.	10-Feb-16	57900	195
		1025	9-6-2015 to 19-6-2015	19-Jun-15	1-39.	7-Dec-15	124900	171
		1033	30-7-2015 to 24-11-2015	24-Nov-15	1-100.	16-Feb-16	228640	84
12.	Pakchara Chisak T Sangma	1037	1-12-2015 to 8-1-2016	8-Jan-16	11-19.	8-Jul-16	27450	182
		1037	25-11-2015 to 1-12-2015	1-Dec-15	1-10.	22-Feb-16	8100	83
13.	Paul Marak	1031	17-6-2015 to 23-6-2015	23-Jun-15	1-25.	2-Dec-15	95240	162
		1031	25-6-2015 to 21-7-2015	21-Jul-15	26-49.	16-Dec-15	80850	148
		1031	21-7-2015 to 29-10-2015	29-Oct-15	50-78	29-Jan-16	94800	92
		1031	30-10-2015 to 27-11-2015	27-Nov-15	79-95	10-Feb-16	51590	75
14.	Rubin James Momin	1007	16-4-2015 to 20-4-2015	15-Sep-15	1-4.	15-Jul-16	12000	304
15.	Salgra Ch Marak	982	7-5-2015 to 22-5-2015	22-May-15	29-35	28-Oct-16	22900	525
		982	5-5-2015 to 7-5-2015	7-May-15	21-28	19-Nov-15	21000	196
16.	Shamon M Sangma	1036	17-11-2015 to 17-11-2015	17-Nov-15	1-2.	14-Jul-16	7900	240
17.	Silse A Sangma	1008	13-7-2015 to 22-12-2015	22-Dec-15	70-94	11-Jul-16	46150	202
18.	Wickless Marak	1006	15-4-2015 to 30-4-2015.	30-Apr-15	1-14.	12-Jul-16	30630	439
Total		23					2262340	

Appendix-III

(Reference Paragraph: 4.1)

Statement showing Forest Revenue deposited belatedly by Forest Range Officers during 2015-16

Sl. No.	Name of the Range	Month	Forest Revenue Collected (₹)	Date of deposit	Delay in deposit of collected revenue
1.	Purakhasia	Mar-16	10402	14-02-19	1080
2.	Tura	Apr-15	74400	09-03-16	343
		May-15	74400	09-03-16	313
		Jun-15	81840	09-03-16	282
		Jul-15	66960	09-03-16	252
		Aug-15	70680	09-03-16	221
		Sep-15	139836	10-03-16	191
		Sep-15	59520	26-05-16	268
		Oct-15	136115	17-10-16	382
3.	Mahendraganj	Apr-15	18259	25-02-16	330
		May-15	21680	26-05-16	391
		Jun-15	25956	21-07-16	416
		Jul-15	16030	21-07-16	386
		Aug-15	37464	21-07-16	355
		Sep-15	27084	02-08-16	336
		Oct-15	36610	15-03-17	531
4.	Phulbari	Apr-15	26238	03-11-15	216
		May-15	24829	03-11-15	186
		Jun-15	30914	03-11-15	155
		Jul-15	25653	05-04-16	279
		Aug-15	61352	26-05-16	299
		Sep-15	19647	21-07-16	324
5.	Sonksak	Apr-15	8496	03-11-15	216
		May-15	22756	10-03-16	314
		Jun-15	14442	05-04-16	309
		Jul-15	11208	26-05-16	330
		Aug-15	12672	17-10-16	443
6.	Williamnagar	Apr-15	7499	03-11-15	216
		May-15	13336	03-11-15	186
		Jun-15	21887	03-11-15	155
		Jul-15	21317	03-11-15	125
		Aug-15	9182	05-04-16	248
		Sep-15	154	03-02-16	155
		Oct-15	3596	03-02-16	125
		Nov-15	3535	03-02-16	94
		Dec-15	3887	05-04-16	126
		Jan-16	5407	26-05-16	146
		Feb-16	836	01-07-16	151
		Mar-16	5178	01-07-16	122

Sl. No.	Name of the Range	Month	Forest Revenue Collected (₹)	Date of deposit	Delay in deposit of collected revenue
7.	Raksamgre	Apr-15	37824	08-03-16	342
		May-15	16533	08-03-16	312
		Jun-15	26141	08-03-16	281
		Jul-15	26357	26-07-16	391
		Aug-15	18313	26-07-16	360
		Sep-15	16407	28-07-16	331
		Oct-15	8784	28-07-16	301
		Nov-15	7892	28-07-16	270
		Dec-15	7999	29-08-16	272
		Jan-16	6648	29-08-16	241
		Feb-16	5929	29-08-16	210
		Mar-16	9961	29-08-16	181
8.	Baghmara	Apr-15	25301	19-07-16	475
		May-15	46630	19-07-16	445
		Jun-15	22186	17-08-16	443
		Jul-15	11033	21-10-16	478
		Aug-15	20309	21-10-16	447
		Sep-15	7291	21-10-16	416
		Oct-15	3498	21-10-16	386
		Nov-15	33585	21-10-16	355
		Dec-15	29788	21-10-16	325
		Jan-16	42301	21-10-16	294
		Feb-16	28710	19-01-17	353
		Mar-16	26317	19-01-17	324
Total			1736994		

Appendix-IV

(Reference Paragraph: 4.1)

Statement showing Professional Tax Revenue deposited belatedly by a Collector during 2015-16

Sl. No.	Book No.	Name of Collector	Date Range	Last Date of receipt	Particulars	Date of Submission	Amount (₹)	Delay in Days
1.	1892	Aprillina Marak	8-4-2015 to 14-5-2015	14-May-15	page no 1 to 30	4-Aug-15	331750	82
2.	1892	Aprillina Marak	14-5-2015 to 18-05-2015	18-May-15	page no 31 to 40	8-Sep-15	314150	113
3.	1982	Aprillina Marak	18-5-2015 to 21-5-2015	21-May-15	page no 43 to 52	1-Oct-15	267750	133
4.	1892	Aprillina Marak	21-5-2015 to 25-5-2015	25-May-15	page no 53 to 61	4-Nov-15	242350	163
5.	1892	Aprillina Marak	26-5-2014 to 27-5-2015	25-May-15	page no 62 to 72	4-Dec-15	222000	193
6.	1946	Aprillina Marak	29-5-2015 to 1-6-2015	1-Jun-15	page no 17 to 26,28-30,32-35,37-40	31-May-16	61550	365
7.	1946	Aprillina Marak	06-01-15	1-Jun-15	page no 27	27-Oct-16	48350	514
8.	1946	Aprillina Marak	1-6-2015 to 2-6-2015	2-Jun-15	page no 31,41 to 61,63-68.	18-Jul-16	149200	412
9.	1946	Aprillina Marak	02-06-2015 to 2-06-2015	2-Jun-15	page no 69-72,74-78	27-Oct-16	48350	513
Total							1685450	

Appendix-V

(Reference Paragraph: 4.1)

Statement showing TNT Revenue not deposited by Inspectors/Collectors

Sl. No.	Book No	Name of Collector	Collection period	Last Date of receipt	Page Nos. of Receipt Book	Amount
1.	996	Andie Jeman Marak	24-11-2014 to 20-4-2015	20-Apr-15	1-100.	271840
	1030		8-6-2015 to 24-11-2015	24-Nov-15	1-100	265360
2.	1003	Augstine R Marak	22-4-2015 to 15-6-2015	15-Jun-15	1-100.	214200
	1032		15-6-2015 to 21-12-2015	21-Dec-15	9-97.	223350
3.	1012	Chrisrt Jeni Marak	22-4-2015 to 3-6-2015	3-Jun-15	1-100	214950
	1026		5-6-2015 to 10-6-2015	21-Dec-15	11-95.	195790
	994		15-4-2015 to 21-4-2015	21-Apr-15	69-100	74600
4.	986	Debakar Koch	2-12-2014 to 18-5-2015	18-May-15	18-100	274830
5.	1004	Desmond D Shira	29-4-2015 to 3-11-2015	3-Nov-15	8-69.	141850
	968		27-4-2015 to 29-4-2015	29-Apr-15	81-99	70300
6.	975	Jenibirth Ch Momin	28-5-2014 to 21-4-2015	21-Apr-15	1-100.	271770
	1027		3-6-2015 to 8-12-2015	8-Dec-15	7-79.	225680
	1010		21-4-2015 to 26-5-2015	26-May-15	1-100.	267210
7.	1020	Paul Marak	21-5-2015 to 29-5-2015	29-May-15	33-70.	102250
8.	972	Ragatdo S. CH. Marak	11-6-2015 to 23-6-2015	23-Jun-15	12-100.	212520
	1024		6-7-2015 to 10-12-2015	10-Dec-15	1-80.	157300
9.	1007	Ruben James Momin	16-4-2015 to 15-9-2015	15-Sep-15	5-100.	245980
10.	982	Salgra Ch Marak	25-5-2015 to 19-11-2015	19-Nov-15	36-100	154550
	1043		24-11-2015 to 17-12-2015	17-Dec-15	1-24.	46560
11.	1036	Shamon M Sangma	17-11-2015 to 7-12-2015	7-Dec-15	1-10.	40420
	999		10-3-2014 to 6-5-2015	6-May-15	31-100.	266220
	1005		6-5-2015 to 5-11-2015	5-Nov-15	1-100.	256650
12.	1017	Stanford N Sangma	5-5-2015 to 30-7-2015	30-Jul-15	1-100.	315470
	1034		31-7-2015 to 7-1-2016	7-Jan-16	1-93.	284870
13.	1006	Wickless Marak	30-4-2015 to 15-10-2015	15-Oct-15	15-100	184110
Total	25					4978630

Appendix-VI

(Reference Paragraph: 4.3)

Statement showing the details of defaulters and the Professional Tax and penalty liable for payment by these defaulters

(Amount in ₹)

Sl. No.	Name of the Defaulter	Period of Outstanding Dues	Period of last assessment	Amount paid during last assessment	Arrear in years	Total PT realisable	Amount paid	Outstanding	Notice served on
1.	Range Forest Officer, Social Forestry, Baghmara, South Garo Hills	2010-11 to 2014-15	2009-10	6000	5	30000	0	30000	13-11-18
2.	Superintendent of Police, Baghmara, South Garo Hills	2000-01 to 2006-07	1999-00	42050	7	294350	0	294350	08-09-18
		2014-15	2013-14	273100	1	273100	0	273100	
3.	State Bank of India, Baghmara, South Garo Hills	2002-03 to 2008-09	2001-02	4700	7	32900	0	32900	10-02-16
		2015-16	2014-15	23088	1	23088	0	23088	
4.	District Rural Development Agency, Baghmara, South Garo Hills	2009-10 to 2015-16	2008-09	22845	7	161616	0	161616	24-05-19
5.	St. Francis De Sales U.P School, South Garo Hills	2008-09 to 2015-16	2007-08	510	8	4080	0	4080	10-06-19
6.	Rewak G/A U.P Schooll, South Garo Hills	2009-10 to 2015-16	2008-09	480	7	3360	0	3360	10-06-16
7.	Mibonpara G/A U.P. School, South Garo Hills	2013-14 to 2015-16	2012-13	800	3	2400	0	2400	25-05-19
8.	Nilwagre G/A Secondary School, South Garo Hills	2009-10 to 2015-16	2008-09			2730	0	2730	17-06-19
9.	Gasuapara G/A U.P. School, South Garo Hills	2000-01 to 2015-16	1999-00	390	16	6240	0	6240	10-06-19
10.	Rongru Asim G/A U.P. School, South Garo Hills	2000-01 to 2015-16	1999-00			5850	0	5850	17-06-19
11.	Bul Awe G/A U.P School, South Garo Hills	2014-15 to 2015-16	2013-14	1200	2	2400	0	2400	31-05-19
12.	Daram Boldak G/A U.P School, South Garo Hills	2013-14 to 2015-16	2012-13	1400	3	4200	0	4200	10-06-19
13.	Gittingre G/A U.P. School, South Garo Hills	2009-10 to 2015-16	2008-09	480	7	3360	0	3360	27-05-19
14.	Sibbari G/A Higher Secondary School, South Garo Hills	2000-01 to 2015-16	1999-00			5850	0	5850	17-06-19
15.	Chengiri G/A U.P. School, South Garo Hills	2009-10 to 2015-16	2008-09	480	7	3360	0	3360	27-05-19
16.	St. Francis De Sales G/A Secondary School, Nongalbibra, South Garo Hills	2008-09 to 2015-16	2007-08	1010	8	8080	0	8080	30-05-18
17.	Range Office, Soil Conservation Range, Baghmara, South Garo Hills	2003-04 to 2015-16	2002-03	2450	13	31850	0	31850	22-11-19
18.	Rongru Asim Deficit U.P. School, South Garo Hills	2000-01 to 2015-16	1999-00			5850	0	5850	10-06-19
19.	Danggin Memorial U.P. School, South Garo Hills	2009-10 to 2015-16	2008-09	560	7	3920	0	3920	18-06-19
20.	Dimapara Deficit U.P. School, South Garo Hills	2000-01 to 2015-16	1999-00			5850	0	5850	10-06-19
21.	Assistant Engineer, PWD @ N.H. Gokgolgre, North Garo Hills	2004-05 to 2005-06	2003-04	760	2	1520	0	1520	22-11-19
		2014-15 to 2015-16	2013-14	2500	2	5000	0	5000	

Sl. No.	Name of the Defaulter	Period of Outstanding Dues	Period of last assessment	Amount paid during last assessment	Arrear in years	Total PT realisable	Amount paid	Outstanding	Notice served on
22.	Additional. DMHO, Williamnagar, East Garo Hills.	2000-2001 to 2002-2003	1999-2000	20760	3	62280	0	62280	15-02-17
23.	SBI. Rongsak Branch East Garo Hills.	2015-16	2014-15	15000	1	15000	0	15000	16-11-18
24.	S.D.S.E.O. Non Govt L.P. School, Ampati, South-West Garo Hills	2011-12 to 2015-16	2010-11	4925	5	24625	0	24625	27-06-18
25.	Treasury Office, Ampati, South-West Garo Hills.	2013-14 to 2015-16	2012-13	3750	3	11250	0	11250	05-11-18
26.	Centre Teacher, Bainapara, South-West Garo Hills.	2015-2016	2014-2015	37800	1	37800	0	37800	04-09-19
27.	Gomaijhora G/A U.P. School, South-West Garo Hills.	2010-11 to 2015-16	2009-2010	480	6	2880	0	2880	28-06-18
28.	Garobadha G/A Girls U.P. School, West Garo Hills.	2011-12 to 2015-16	Nil			1950	0	1950	04-09-16
29.	Centre Teacher, Mukdanggra Centre L.P. School, West Garo Hills.	2014-15 to 2015-16	2013-14	5250	2	10500	0	10500	14-04-19
30.	Executive Engineer P.H.E. Division, Sub-Division Barengapara, West Garo Hills.	2004-05 to 2006-07 & 2015-2016	2003-2004	5990	4	23960	0	23960	06-11-19
31.	State Bank of India, Evening Branch, Tura, West Garo Hills.	2010-11 to 2015-16	2009-10	35870	6	215220	0	215220	07-08-18
32.	Head District Manager, State Bank of India Head Bank, Williamnagar, East Garo Hills.	2011-12 to 2015-16	2010-2011	5500	5	27500	0	27500	08-09-18
33.	Executive Engineer, IBBR (M) IBBR Division CPWD, Tura, West Garo Hills.	2012-13 to 2015-16	2011-2012	20400	4	81600	0	81600	14-12-19
34.	Meghalaya Khadi & Village Industries Office, Tura, West Garo Hills.	2000-01 to 2015-16	Nil			22500	0	22500	14-12-19
35.	District Medical & Health Office, Baghmara, South Garo Hills.	2015-16	2014-2015	175900	1	175900	0	175900	29-07-19
36.	Centre Teacher, Rajabala Centre, L.P. School, West Garo Hills.	2011-12 to 2015-16	2010-2011	10500	5	52500	0	52500	26-06-18
37.	Bholarbhitia Centre, L.P. School, West Garo Hills.	2014-15 to 2015-16	2013-2014	14500	2	29000	0	29000	28-06-18
Total								1715419	

**© COMPTROLLER AND
AUDITOR GENERAL OF INDIA
2022**