

Appendix-1.1

(Ref to Para No. 1.5)

Role and Responsibilities of Standing Committees of PRIs

Sl. No.	Category of PRI	Name of Standing Committee	Responsibilities
1.	Gaon Panchayat	i) Development Committee	Functions relating to agricultural production, animal husbandry and rural industries and poverty alleviation programmes.
		ii) Social Justice Committee	(a) Promotion of educational, economic, social, cultural and other interests of Scheduled castes and Scheduled Tribes and Backward Classes; (b) protection of such castes and classes from social injustice and any form of exploitations; (c) welfare of women and children.
		iii) Social Welfare Committee	Functions in respect of education, public health, public works and other functions of the Gaon Panchayat.
2.	Anchalik Panchayat	i) General Standing Committee	Establishment matters, communication, buildings, rural housing, relief against natural calamities, water supply and all miscellaneous residuary matters.
		ii) Finance, Audit and Planning Committee	Finance of the Anchalik Panchayat, training, budget scrutinizing proposals for increase of revenue, examination of receipts and expenditure statement, consideration of all proposals affecting the finance of the Anchalik Panchayat and general supervision of the revenue and expenditure of the Anchalik Panchayat and Planning and consolidating the Anchalik Panchayat Plans, Co-operation, small saving schemes and any other function relating to the development of Anchalik Panchayat areas.
		iii) Social Justice Committee	Same as in case of Gaon Panchayat
3.	Zilla Parishad	i) General Standing Committee	Same as in case of Anchalik Panchayat
		ii) Finance, Audit and Planning Committee	Same as in case of Anchalik Panchayat
		iii) Social Justice Committee	Same as in case of Anchalik Panchayat
		iv) Planning and Development Committee	Activities relating to: (a) education, adult literacy and cultural activities as the Zilla Parishad may assign to it; (b) health Service, Hospital, Water Supply, Family, Welfare and other allied matters; (c) agricultural production, animal husbandry co-operation, contour ["bunding"] and reclamation; (d) village and cottage industries; (e) promotion of industrial development of the district.

Appendix 1.2

Ref. Para: 1.16.5

List of PRIs and ULBs audited during January 2011 to June 2011

Panchayati Raj Institution							
Name of Zilla Parishad			Name of Gaon Panchayat				
1	Dibrugarh ZP		1	Aradhhal GP	14	Lakhipur Nayagram GP	
2	Cachar ZP		2	Kachutoli GP	15	Khaspur GP	
3	Lakhimpur ZP		3	Jarioltola GP	16	Dayapur GP	
Name of Anchalik Panchayat			4	Moridhal GP	17	Rajatila GP	
1	Tingkhong AP	8	Karunabari AP	5	Nichinpur GP	18	Tarinipur GP
2	Dhemaji AP	9	Narayanpur AP	6	Salmari GP	19	Simaluguri GP
3	Jamadarhat AP	10	Bihpuria AP	7	Bordoloni GP	20	Dakhin Laluk GP
4	Lakhipur AP	11	Telahi AP	8	Borkhola GP	21	Pichala GP
5	Sonai AP	12	Bordoloni AP	9	Jamadarhat GP	22	Pava GP
6	Katigora AP	13	Borkhola AP	10	Rajgarh GP	23	Pachim Telahi GP
7	Udharbond AP			11	Hatikhal GP	24	Madhya Telahi GP
				12	Dakhin Krishnapur GP	25	Badati Jamuguri GP
				13	Sribar GP	26	Bihpuria GP
Urban Local Bodies							
Name of Municipal Board			Name of Town Committee				
1	Dhubri MB		1	Howli TC			
2	Lakhipur MB		2	Tihu TC			
3	Goalpara MB						

Appendix 1.3

Ref. Para: 1.18.1 (a)

Statement showing non-reconciliation of Bank balances as per bank Pass Book and Cash Book

(₹ in lakh)

Sl. No.	Name of PRIs	Name of Scheme/ProGaonme	As on 31 March	Balance as per Bank Pass Book	Balance as per Cash Book	Difference
1	C.E.O. Dibrugarh ZP	DDP	2010	878.01	1569.01	691.00
	-do-	TFC	2010	688.26	358.33	329.93
2	Bordoloni AP	MGNREGS	2010	134.99	56.17	78.82
3	Lakhimpur ZP	NOAP	2011	226.45	220.56	5.89
4	Cachar ZP	DDP	2011	657.43	669.64	12.21
		BRGF	2011	156.38	156.23	0.15
5	Katigora AP	BADP	2011	17.32	17.81	0.49
		BRGF	2011	4.44	0.44	4.00

Appendix 1.4

Ref. Para: 1.18.1 (a)

Statement showing short/non-accountal receipt of money

(₹ in lakh)

Sl. No.	Name of PRI	Date/period of short/non-accountal, short receipt	Amount	Particulars/Records
1	Dhemaji AP	4.8.05	1.05	IAY Cash Book
2	Cachar ZP	10.4.08	0.02	Own Fund Cash Book
3	Bordoloni AP	7/04 – 9/06	4.22	-do-
4	Karunabari AP	2008-09	0.44	Against release of ₹806.04 lakh by PD DRDA Lakhimpur ₹805.60 lakh was accounted
5	Karunabari AP	2008-09	2.00	Short receipt of NFBS Fund
6	Lakhimpur ZP	2008-09	10.89	Short accountal of NREGS Fund
Total			₹18.62	

Appendix 1.5**Ref. Para: 1.18.1 (b)****Statement showing Non-adjustment of Advances in PRIs****(₹ in lakh)**

SI No.	Name of PRIs	Name of fund from which advances made	Period of Advance	Amount of Advance	Nature of Advance	To whom paid	Remarks
1.	Jamadarhat AP	IAY	8/05 to 12/05	11.16	Construction of IAY houses	BDO & JEs	Advance register/ adjustment records not maintained
2.	Aradhah GP	MGNREGS	January 2009	0.90	Execution of work	JE	-do-
3.	Lakhimpur ZP	EFC	2006-07	15.90	Execution of work	CEO, APO (T) & DSO	-do-
Total				27.96			

Appendix 1.6**Ref. Para: 1.20.1****Statement showing expenditure incurred by PRIs without preparation of budget****(₹ in lakh)**

Sl. No.	Name of PRI	Year	Name of Scheme/fund	Amount of Expenditure
1	Dibrugarh ZP	2006-07 to 2008-09	Own Fund	94.32
2	Dhemaji AP	2005-06 to 2008-09		14.33
3	Bordoloni AP	2005-06 to 2009-10		33.59
4	Borkhola AP	2005-06 to 2009-10		0.87
5	Tingkhong AP	2006-07 to 2009-10		19.96
6	Lakhipur AP	2006-07 to 2010-11		0.13
7	Katigora AP	2006-07 to 2010-11		0.65
8	Udharbond AP	2006-07 to 2010-11		0.41
9.	Sonai AP	2006-07 to 2010-11		1.18
10	Karunabari AP	2006-07 to 2010-11		11.30
11	Narayanpur AP	2006-07 to 2010-11		9.85
12	Telahi AP	2006-07 to 2010-11		5.11
13	Nichinpur GP	2006-07 to 2009-10		0.14
14	Borkhola GP	2006-07 to 2009-10		0.11
15	Jarioltola GP	2005-06 to 2009-10		0.08
16	Jamadarhat GP	2005-06 to 2009-10		0.30
Total				192.33

Appendix 1.7

Ref. Para: 1.21.1

Internal Control System at the level of LBs

Provision	Authority	Application to LBs	Gist of the provision
Accounts	Section 28, 60 and 97 of AP Act read Rule 8 of A (F) Rule, 2002. Section 134 to 137 of GMC Act, 1971	PRIs & ULBs	The Panchayat and Municipalities shall maintain such books of accounts and other books in relation to its Accounts.
Budget	Section 27, 59 and 96 of AP Act. Section 43A of AM Act Section 119 of GMC Act	PRIs & ULBs	Budget proposals shall be prepared by the respective standing committees taking into account the estimated receipts and disbursement of the following year submitted to Government for approval.
Reporting of loss due to fraud, theft or negligence	Rule 37 (iv), AP (F) Rules 2002	PRIs	To be reported by an officer authorized to inspect the documents of PRIs.
	Rule 8 (2) of Assam Municipal (Account Rules) 1961	ULBs	To be reported by the Chairman or the Executive Officer to the DALF and the Dy. Commissioner of the District.
External audit	Section 29, 61 & 98 of AP Act and Rule 37 (ii) of AP (F) Rules, 2002.	PRIs	The State Government may prescribe an authority to conduct audit of accounts of PRIs.
	Section 301 (2) (iv) of AM Act and Section 138 of GMC Act	ULBs	Director Audit Local Fund shall be auditor of Municipalities and Municipal Corporation.
Inspections	Section 112 of AP Act and Rule 37 of A (F) Rules, 2002	PRIs	Government or any officer empowered by the Government may inspect any works which are being carried out by GP or AP or ZP.
Execution of works	Rule 36 and 38 of AP (F) Rules' 2002	PRIs	Procedure for execution of public works. Fixing of rates in preparation of estimates, powers of various authorities to give Technical Sanction, Invitation of tenders.
Asset Register	Rule 19 of AP (F) Rules 2002	PRIs	To be maintained in the format prescribed under the rule.
	Rule 118 of Assam Municipal (Account Rules) 1961	ULBs	A register of land to be maintained.
Office Procedure Manual	NA	PRIs & ULBs	Not prescribed under APA, 1994, AP (F) Rules and Municipal Acts and Rules
Internal Audit	Rule 18 of AP (A) rules 2002	PRIs	Departmental internal auditors to conduct internal audit of PRIs.
	NA	ULBs	Not prescribed under relevant Municipal Acts and Rules
Ombudsmen	NA		Not introduced for LBs in Assam
Lok Ayukta	NA		Not introduced for LBs in Assam
Citizen charter	NA		Not introduced for LBs in Assam
Right to Information	As per RTI Act, 2005		Applicable to all tiers of PRIs & ULBs.
Conduct rules	State Government		Rules/Orders Specific to PRIs & ULBs Not Available
Social audit	As per Assam Rural Employment Guarantee (AREG) Scheme 2006		For MGNREG Scheme and IAY

Appendix 2.1**Ref. Para: 2.5.4 (b)****Non reconciliation of differences of balances between Bank balance as per Cash Book and Bank balance as per Bank Pass Book**

(Amount in ₹)

Name of PRI	Name of Fund	Date	Bank balance as per Cash Book	Bank balance as per bank pass book	Difference
Cachar ZP	DDP	31.3.11	65743000	66964000	1221000
	BRGF	31.3.11	15638000	15623000	15000
	Own Fund	31.3.09	33455	1455	32055
Katigora AP	Own Fund	31.3.07	27110	26183	927
		31.3.08	12960	9351	3609
		31.3.09	6014	936	5078
		31.3.10	2284	1114	1170
		31.3.11	2754	1727	1027
	BADP	31.3.09	238853	233853	5000
		31.3.10	1898002	1903360	5358
		31.3.11	1732002	1780760	48758
	BRGF	31.3.09	123806	234455	110649
		31.3.10	20507	4725	15782
		31.3.11	443655	43655	400000
	TFC	31.3.09	494323	494157	166
		31.3.10	16233	20625	4392
		31.3.11	136638	146064	9426
	Sonai AP	Own Fund	30.06.07	40503	6556
30.06.08			18952	16964	1668
30.06.09			8636	1274	7362
Udarband AP	Own Fund & TFC	31.3.07	27704	25834	1870
		31.3.08	55997	54919	1078
		31.3.09	469582	469443	139
		31.3.10	34563	34708	145
Rajatila GP	MNREGS	31.3.10	1851363	1855605	4242

Appendix 2.2

Ref. Para: 2.5.4 (h)

Statement showing advances paid to JEs for implementation of scheme under BRGF and DDP remain unadjusted as of June 2011.

(₹in lakh)

Sl. no.	Names of JEs to whom paid S/Sri	No. of works	Period of payment	Amount of advances paid	Adjustment vouchers produced	Advances remained unadjusted
BRGF						
1	Ramjan Ali Ahmed	9	Apr 08-Jan 10	26.07	20.51	5.56
2	Himangshu Acharjee	9	Sept 09- Apr 10	12.33	6.55	5.78
3	Saptajit Dey	6	Apr 08-Sept 09	9.00	Nil	9.00
4	A.H.Mazumdar	8	Apr 08-Dec 09	7.96	3.14	4.82
5	J.U.Laskar	4	Apr 08-Nov 10	4.58	3.36	1.22
6	Alamgir Laskar	2	Dec 08-Sep t09	2.90	1.71	1.09
7	Noor Uddin	1	Jun 08-Aug 08	2.92	2.10	0.82
8	Biswadeep Chakraborty	1	Sept 09- Jul 10	1.83	1.20	0.63
9	Kulendra Singh	1	Apr 10	0.63	Nil	0.63
	Total	41		69.69	39.71	29.98
DDP						
1	Khalil uddin chowdhury	2	May 10-Mar 11	35.00	Nil	35.00
2	Saptajit Dey	2	May 10-Mar 11	18.00	Nil	18.00
3	J.U.Choudhury	1	May 10-Mar 11	20.00	Nil	20.00
4	Kulendra Singh	1	May 10-Mar 11	8.00	Nil	8.00
5	EE,PWD,SRRD,Sil char	1	May 10-Mar 11	15.00	Nil	15.00
	Total	7		96.00	Nil	96.00
TFC						
1	J.U.Laskar	4	October 09	2.52	Nil	2.52
2	S.Dey	2	October 09	1.26	Nil	1.26
3	B.Chetri	1	October 09	0.63	Nil	0.63
4	R.Ali	1	October 09	0.63	Nil	0.63
5	A.Ali	3	October 09	1.89	Nil	1.89
6	K.Sinha	2	October 09	1.26	Nil	1.26
7	N.A ¹	3	October 09	1.89	Nil	1.89
	Total	16		10.08	Nil	10.08
	Grand Total	64		175.77	39.71	136.06

¹ Name of JE not recorded in the cashbook, cheque register

Appendix 2.3

Ref. Para: 2.8.1.5

Irregular payment of wages in cash to job card holders under MGNREGS in

Doyapur GP

Sl. No.	Date of withdrawl from bank	cheque no	Date of payment	Particular of expenditure	Amount involved (in ₹)
1	15/3/2006	551781	15/3/2008	Sri. Abdual Matib, Silchar And 12 others	42,350.00
2	2/4/2008	551782	3/4/2008	Sri. Abdual Matib, Silchar And 12 others	23,177.00
3.	12/4/2008	551784	13/4/2008	Sri. Basanta Wrang and 93 others	49,896.00
4	12/4/2008	551784	13/4/2008	Sri Bikash kaur and 14 others	13,350.00
5	12,4,2008	551783	13/4/2008	Sri. Babulat chasa and 73 others	39,886.00
6	17/4/2008	551785	17/4/2008	Sri Ijur ali laskar	1,57,696.00
7	6/5/2008	551786	06/05/2008	Sri. Ranjit Gowala and 72 others	56,903.00
8	17/5/2008	551787	12/5/2008	Sri. Abdual Mallik and 58 others	48356.00
9	26/05/3008	551790	17/05/2008	Sri Indrajit Ali and 310 others	2,03,049.00
10	03/06/2008	5601	03/06/2008	Sri Chandra Mura and 16 others	26,700.00
11	03/06/2008	5601	03/06/2008	Sri. Biswajit Hazara.	43,700.00
Total					7,05,063.00

Appendix 2.4

Ref. Para: 2.8.2.7

Short release of IAY Fund to beneficiaries

Name of AP	Year	Fund received from DRDA			Amount payable to beneficiaries @₹38200 per unit	Fund released by BDO to IAY household			
		Rate	Unit	Amount (₹)		Installment	Unit	Rate (₹)	Amount (₹)
Katigora AP	2008-09	38,500	703	2,70,65,500	2,68,54,600	1	662	20,000	1,32,40,000
						2	648	18,200	1,17,93,600
						3	48	10,000	4,80,000
						4	43	8,200	3,52,600
Total									2,58,66,200
Udarband AP	2008-09	38,500	578	2,22,53,000	2,20,79,600	1	578	19,250	1,11,26,500
						2	568	15,400	87,47,200
						3	492	3,550	17,46,600
Total									2,16,20,300
Grand total				4,93,18,500	4,89,34,200				4,74,86,500

Appendix 2.5

Ref. Para 2.8.2.9

Inadmissible expenditure from IAY fund

(₹in lakh)			
Name of AP	Date	Particulars	Expenditure
Lakhipur	10/11/2008	Contingency expenditure	0.07
	4/05/2009	Payment to casual labour (night Chowkidar)	0.03
	19/01/2010	Contingent expenditure	0.33
Total			0.43
Sonai	3/7/07	Godown charges	0.04
	8/11/07	Taxi fare	0.07
	19/5/07	Transfer to NREGS A/c	0.91
	30/08/08	Contingent expenditure	0.20
	20/12/08	-do-	0.15
	04/08/09	Stationary purchase	0.7
	21/08/09	Taxi fare	0.06
		Total	1.50
		Grand Total	1.93

Appendix 2.6

Ref. Para 2.8.3.7

Details of Inadmissible expenditure under TFC Grants

(₹in lakh)			
Sl. No.	Date	Particulars	Amount
(1)	(2)	Cachar ZP (3)	(4)
1	15.6.2007	Expenditure made for purchase of Generator	2.73
2	03/04/08	Expenditure made for President's tour	0.45
3	04/04/08	Expenditure made for deposited to Director, P&RD for training	1.00
4	03/06/08	Expenditure made for fuel charges of Presidents car.	0.24
5	17/06/08	Expenditure made for purchase of vehicle	2.28
6	19/7/08	Hire charges of car used by president.	2.00
7	29/05/08	Repayment of loan for procurement of vehicle	0.14
8	27/2/10	Payment of legal charges	0.30
9	11/3/10	Payment of legal charges	0.20
10	19/03/10	Repairing charges of president car.	0.24
11	26/3/10	Remuneration to President Car and members of ZP	0.42
12	23/4/10	Purchase of two numbers of A.C.	1.00
		Total	11.00
Sonai AP			
1	28/4/08	Maintenance of office chamber president	0.22
2	19/5/08	Purchase o office stationery	0.07
3	23/10/08	Purchase o office stationery	0.10

(1)	(2)	(3)	(4)
4	15/12/09	Purchase o office stationery	0.32
5	02/8/09	Purchase o office stationery	0.15
6	28/5/09	Preparing of office building	0.72
7	05/6/09	Preparing of office building	0.50
8	22/6/09	Preparing of office building	0.70
9	14/9/09	Preparing of office building	2.46
10	06/9/09	Preparing of office building	0.25
Total			5.49
Udarband AP			
1	29/3/07/ Vr no.35, 36, 37 & 51	Purchase of Sewing machines 4nos @ 5000/- each	0.20
2	29/3/07/ Vr no.43, 44	Purchase of Sewing machines 2nos @ 4000/- each	0.08
3	29/3/07/ Vr no.38	Purchase of Fishing net	0.02
4	29/3/07/ Vr no.40,41,42	Purchase of Hand cart 3nos @ 3000/- each	0.09
5	29/3/07/ Vr no.49, 50, 55, 56	Purchase of Rickshaw 4nos @ 8500/- each	0.34
6	29/3/07/ Vr no.43,44	Constn of Panshop 1 no.	0.17
7	29/3/07/ Vr no.43,44	Constn of Riceshop 1 no.	0.17
8	16/6/09/ Vr no.146	Purchase of Sewing machines 30 nos @ 4990/- each	1.50
Total			2.57
Tarinipur GP			
1	2/27.4.2008	Construction & Repairing of Tarinipur G.P. Office	0.27
2	3/21.4.2008	Laskar Bricks Industries, Katakhal being the cost of Bricks and Sands chief against the repairing of Tarinipur G.P. Office under TFC fund.	0.19
3	4/21.4.2008	Paid to Babul Uddin for construction of G.P. Office	0.08
4	5/21.4.2008	Paid to Sri Abdual Hanna Mazumder	0.07
5	15/17.06.2010	(i) Cost of timber for construction of G.P. Office	0.22
		(ii) Cost of Hardware materials for construction of G.P. Office	0.18
		(iii) Cost of ordinary Soil for construction of G.P. Office	0.13
		(IV) Labour wages. for construction of G.P. Office	0.17
Total			1.31

Appendix 2.7

Ref. Para: 2.8.4.5

Details of unauthorized expenditure beyond the purview of Annual Plan of BRGF

(₹ in lakh)			
Sl. no.	Name of work/Item of expenditure	Amount spent	Date/Year of expenditure
1	Distribution of Rickshaw, thela to BPL family holder under Udharband LAC.	3.10	2007-08
2	Construction of Super Mmarket at Poloirbond TE (Phase I)	4.90	2008-09
3	Construction of approach road Kashiband Bridge under Lakhipur Block.	1.00	2009-10
4	Improvement of road from Labobridge to Salamatopur via Dewan basti	1.00	2009-10
5	Improvement of signboard road	1.00	2009-10
6	Bimal Singh house, Kachudarm GP	0.80	2009-10
7	Advertisement bills in local dailies	0.76	23/9/08
8	-do-	0.78	24/9/08
9	Renovation of office building purchase of stationeries/advertisement bills/repairing of office vehicle	6.32	Between 1/8/09 and 18/3/10
10	Repayment of car loan to Manager UCO Bank	5.00	1/10/10 (cheque No. 002825 dt.1/10/10)
Total		23.66	

Appendix 2.8

Ref. Para: 2.12

Loss of revenue due to non settlement of markets with the highest bidder

(₹ in lakh)					
Name of PRI	Year	No. of market involved	Highest Bid value	Settled Bid value	Difference/ less settled value
Bordoloni AP	03-04	8	4.23	2.85	1.38
	04-05	7	4.44	3.57	0.87
	05-06	9	7.32	3.66	3.66
	06-07	7	6.77	3.25	3.52
	07-08	3	2.35	1.11	1.24
	08-09	8	6.98	3.77	3.21
	09-10	6	4.15	2.23	1.92
North Lakhimpur ZP	2008-09	17	181.68	69.36	112.32
	2009-10	17	163.01	82.81	80.20
		Total	380.93	172.61	208.32

Appendix-2.9

Ref. Para: 2.12

Short realization of settlement amount (Kist money)

(₹ in lakh)

Sl. No.	Name of PRIs	Period	Settlement amount	Amount realized	Short realized amount	No of hat/ghat
1	Dibrugarh ZP	2006-10	26.67	15.53	11.14	3-6
2	Jamadarjat AP	2007-10	2.36	1.47	0.89	7
3	Borkhola AP	2002-10	1.54	0.92	0.62	NA
4	Bordoloni AP	2003-10	42.94	29.83	13.11	4-8
5	Tingkhong AP	2008-10	8.40	7.47	0.93	NA
6	North Lakhimpur ZP	2008-10	151.72	122.55	29.17	NA
7	Narayanpur AP	2007-10	11.41	3.14	8.27	NA
8	Tlahi AP	2007-10	4.44	2.66	1.78	NA
9	Karunabari AP	2007-10	10.38	5.55	4.83	NA
10	Cachar ZP	2008-10	18.43	13.93	4.50	NA
11	Sonai AP	2007-10	3.01	1.25	1.76	NA
Total			281.30	204.30	77.00	

Appendix 2.10

Ref. Para: 2.12

Non-realization of Registration Fee & Stamp Duty

(₹ in lakh)

Sl. No.	Name of PRIs	Period	Settled value	Value of Registration Fee	Value of stamp duty	Total amount
1	Dibrugarh ZP	2006-10	80.27	5.22	2.41	7.63
2	Dhemaji AP	2002-10	NA	0.74	0.06	0.80
3	Jamadarhat AP	2007-10	5.59	0.21	0.17	0.38
4	Bordoloni AP	2003-10	42.94	2.13	1.28	3.41
5	Lakhimpur ZP	2008-10	69.36	12.16	2.08	14.24
6	Narayanpur AP	2007-10	11.41	0.44	0.34	0.78
7	Cachar ZP	2008-10	25.13	1.83	0.75	2.58
Total			234.70	22.73	7.09	29.82

Appendix 2.11

Reference Para 2.12

Non-distribution of due share money by ZPs and APs

(₹ in lakh)

Name of PRI	Year	Total collection	Due share of ZP/AP (20/40 per cent)	Share paid to ZP/AP	Retention of share of ZP/AP	Admissible share of GP (40 per cent)	Share paid to GPs	Retention of share of GP
Bordoloni AP	2002-10	29.83	5.97	1.11	4.85	11.93	6.86	5.07
Borkhola AP	2002-10	0.92	0.18	Nil	0.18	0.37	Nil	0.37
Cachar ZP	2008-11	21.75	4.35	1.71	2.64	4.35	Nil	4.35
North Lakhimpur ZP	2008-10	123.48	49.39	7.37	42.02	49.39	7.07	42.32
Telahi AP	2007-11	3.50	0.70	Nil	0.70	1.40	Nil	1.40
Narayanpur AP	2007-11	3.14	62.71	Nil	62.71	1.25	Nil	1.25
	Total	182.62	123.30	10.19	113.10	68.69	13.93	54.76

Appendix-2.12

Ref. Para: 2.13.2

Expenditure on ineligible items out of TFC Grants

(₹ in lakh)

Name of PRI	Period	Amount involved	Purpose for which expenditure incurred
Dibrugarh ZP	16-8-07 to 16-2-10	12.35	Payment of pay, stationary materials, construction of guest house, Sewing machines for Individual Beneficiary, sweets and refreshment, truck fare, labour charge, procurement of furniture etc. TFC
Borkhola AP	31-5-07 to 7-1-10	1.32	
Bordoloni GP	7-8-08 to 19-3-09	2.36	
Kachutoli GP	16-6-08 to 27-8-09	2.04	
Borkhola GP	3/07 to 12/09	0.48	
	Total	18.55	

Appendix-2.13**Ref. Para: 2.14.4****Inadmissible expenditure out of MGNREGS fund**

Name of PRI	Date of payment	Expenditure made for	Amount involved (₹)
Borkhola AP	1-10-08	Rent of office building	44,064
	1-10-08	Electricity bill for 7/07 to 3/08	2,700
	3-10-08	Rent for office godown	19,500
	25-9-09	Rent of office building & Electricity bill	46,377
	20-10-09	Rent for office godown for 10/08 to 9/09	18,000
North Lakhimpur ZP	11.4.08	Repairing of Office building	99,907
	22.4.08	Rent of warehouse	1,00,000
	9.6.08	Repairing of office building	2,99,986
	11.8. 08	Rent of warehouse	97,875
	12.1.09	Purchase of stationery	1,57,530
	4.3.09	Purchase of Laptop & Projector	1,81,772
	24.9.09	Renovation of Ganga Jamuna Temple	2,62,792
	24.9.09	Renovation of Ganga Jamuna Temple	12,516
	18.2.10	Renovation of Ganga Jamuna Temple	1,40,578
	18.2.10	Renovation of Ganga Jamuna Temple	83,340
Total			15,66,937

Appendix 2.14**Ref. Para: 2.14.6****A. Statement showing the discrepancies in the payment of wages under MGNREGS**

Sl. no.	Name of work	Master Roll No.	Name of worker	Job Card No.	Amount paid (₹)	Discrepancies observed
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Construction of road from Pukhuri Para Road to Lohit Chetia Path (under Niz laluk GP)	14667	Mousumi Gogoi	007-071	600	Signature did not match
		-do-	Bipul Chetia	007-1300	600	
		-do-	Hemchanda Gogoi	007-1311	600	
		-do-	Nabin Gogoi	007-009	600	
		14668	Probin Neog	007-1053	600	
2	-do-	15443 to 15446	35 no. workers		27,300	Signature/thumb impression were not obtained
3	Constn. of Fishery Tank at Lakhimpur Kristi Bikash Kendra (under Bongalmora GP)	3548	Iman Ali	07079	600	Thumb impression in the MR but signature in Job Card Register
		3544	Tejen Bora	6013-192	600	
		3551	Robin Dsutta	6015-137	600	
		3551	Khireswar Dutta	6015-163	600	
						Signature did not match

(1)	(2)	(3)	(4)	(5)	(6)	(7)
4	Improvement of road from Sonari Water Supply to Rajbari with 1 No. RCC culvert. (Dikrong GP)	7158	Sukhran Mundda	6003	600	Thumb impression in the MR but signature in Job Card Register
		7158	Joya Biswas	6123	600	
		7158	Sini Biswas	6069	600	
		7158	Sadhan Biswas	6030	600	
		7158	Uttam Biswas	6269	600	Signature did not match
Total					₹35,700	

B. Statement showing non tallying of signature of MR workers in between MR bills and Job Card register.

Name of GP	Sl. No.	Vouchers No. and date	Amount	Remarks
Badati Jamaguri	1	347/17.10.10	18,000	Signatures of the MR workers have not been tallied between the signature in MR bills and Job Card register.
	2	393/31.3.11	19,500	Signatures of the MR workers have not been tallied between the signature in MR bills and Job Card register.
	3	395/31.3.11	19,500	Signatures of the MR workers have not been tallied between the signature in MR bills and Job Card register.
	Total		₹57,000	