TABLE OF CONTENTS				
	Paragraph	Page(s)		
Preface	-	v		
Executive summary	-	vii		
CHAPTER-I				
SOCIAL SECTOR				
Introduction	1.1	1		
Planning and conduct of Audit	1.1.1	1		
PERFORMANCE AUI	DITS			
Labour and Employment De	partment			
Performance Audit of "Functioning of Industrial	1.2	2-36		
Training Institutes (ITIs)"				
Welfare of Plain Tribes and Backward	Classes Departr	nent		
Performance Audit of "Implementation of Welfare	1.3	37-81		
Programmes for Scheduled Tribes and Other				
Backward Classes by the Directorate of Welfare of				
Plain Tribes and Backward Classes"				
COMPLIANCE AUD	DIT			
Higher Education Depart	tment			
Avoidable expenditure	1.4.1	82-84		
Guwahati Development Dep		T		
Loss of Interest	1.4.2	84-85		
Health and Family Welfare D		T		
Unproductive expenditure	1.4.3	86-88		
Irregular retention and blocking of funds	1.4.4	88-90		
Avoidable expenditure	1.4.5	90-91		
Unproductive expenditure	1.4.6	91-93		
Extra expenditure	1.4.7	93-94		
Extra expenditure	1.4.8	94-96		
Avoidable extra expenditure	1.4.9	96-98		
Panchayat and Rural Developmen	nt Department			
Suspected misappropriation of IAY fund	1.4.10	98-99		
Unauthorised expenditure	1.4.11	99-100		
Suspected misappropriation	1.4.12	100-102		
Suspected misappropriation	1.4.13	102-103		
Suspected misappropriation	1.4.14	103-104		
Soil Conservation Depart	ment			
Payment of fraudulent claim	1.4.15	104-105		
Welfare of Plain Tribes and Backward	Classes Departr	nent		
Extra avoidable and unproductive expenditure	1.4.16	105-107		

	Paragraph	Page(s)				
CHAPTER-II						
ECONOMIC SECTOR						
Introduction	2.1	109				
Planning and conduct of Audit	2.1.1	109				
COMPLIANCE AUI	DIT					
Agriculture Departme	ent					
Avoidable extra expenditure	2.2.1	109-111				
Public Works Departm	nent					
Unproductive expenditure	2.2.2	111-112				
Unproductive expenditure	2.2.3	112-113				
Undue financial aid	2.2.4	113-114				
Expenditure on incomplete works	2.2.5	114-115				
Water Resources Depart	tment					
Unfruitful expenditure	2.2.6	115-117				
CHAPTER-III						
GENERAL SECTO	R					
Introduction	3.1	119				
Planning and conduct of Audit	3.1.1	119				
PERFORMANCE AU	DIT					
Planning and Development D						
Performance Audit of "Member of Legislative	3.2	119-150				
Assembly Area Development Scheme (MLAADS)	0.2	119 100				
from 2010-11 to 2014-15"						
COMPLIANCE AUI	DIT					
Finance Departmen						
Loss of Interest and avoidable payment	3.3.1	150-152				
General Administration De						
Shortage of cash	3.3.2	152-153				
Loss to Government	3.3.3	153-155				
Fictitious payments	3.3.4	155-156				
Home Department		•				
Unrealised revenue	3.3.5	156				
Revenue and Disaster Manageme						
Excess expenditure	3.3.6	157-158				
Irregular expenditure	3.3.7	158-160				
FOLLOW UP AUD						
Finance Departmen						
Follow up Audit of "Comprehensive Treasury	3.4	160-172				
Management Information System (CTMIS)"						
General						
Follow up on Audit Reports	3.5.1	172-173				
Action taken on recommendations of the PAC	3.5.2	173				
Response to audit observations and compliance	3.5.3	173-175				
		1				

	APPENDICES		
Appendix Number	Title	Paragraph	Page(s)
Appendix-1.1	Department-wise details of budget provision and expenditure during 2014-15 in respect of Social Sector	1.1	177
Appendix-1.2	Department-wise details of budget provision and expenditure during 2014-15 in respect of Hill areas	1.1	178
Appendix-1.3	Statement showing the list of ITIs in Assam and date of their establishment	1.2.8.2	179
Appendix-1.4	Details of trades being operated by Test checked ITIs without affiliation by NCVT	1.2.9.1 and 1.2.9.2	180
Appendix-1.5	Status of ITIs/ Mini ITIs under construction/completed / taken up during 2010- 11 to 2014-15 under CM's Special Package	1.2.11.1 (B)	181
Appendix-1.6	Statement showing the position of ITI wise and Trade wise expenditure incurred	1.2.12	182
Appendix-1.7	Non-supply of Tools & Equipment against Ledo ITI as per challans for Electrician Unit – I & Unit – II	1.2.12.1	183
Appendix-1.8	Statement showing the gist of beneficiary survey conducted by audit	1.2.18	184
Appendix-1.9	Parking of funds in Revenue Deposit	1.3.4.2.1(i)	185
Appendix-1.10	Parking of funds in DCRs/BDs/BCs	1.3.4.2.1(ii)	186
Appendix-1.11	Position of utilisation of interest amount	1.3.4.2.6	187
Appendix-1.12	Details of eight incomplete works	1.3.5.1.3	188
Appendix-1.13	Statement showing expenditure incurred from the available contingency funds earmarked for monitoring	1.3.5.2.2	189
Appendix-1.14	Position of construction of hostels sanctioned by GoI	1.3.5.3.1	190
Appendix-1.15	Statement showing avoidable expenditure on procurement of materials under SCA to TSP	1.3.5.5.4(A)	191
Appendix-1.16	Excess expenditure on procurement of Cotton Yarn	1.3.5.6.1	192
Appendix-1.17	Excess expenditure on procurement of Cotton Yarn for distribution to OBC families living in Plain Sub-Divisions of Assam	1.3.5.6.1	193
Appendix-1.18	Excess expenditure on procurement of Cotton Yarn for distribution to ST(P) women living in Plain Sub-Divisions of Assam	1.3.5.6.1	194
Appendix-1.19	Statement showing release of vehicles to unapproved/subsequently approved beneficiaries (without recording reason for replacement)	1.3.5.6.2	195
Appendix-1.20	Details of undisbursed amount of Post Matric Scholarship to ST students refunded by the colleges under PD., ITDP, Jorhat	1.3.5.7.1 (c)	196-198

Appendix	Title	Paragraph	Page(s)
Number			
Appendix-1.21	Statement showing avoidable extra expenditure towards minimum demand charges on excess and unutilized load	1.4.1 (a)	199
Appendix-1.22	Statement showing extra avoidable expenditure incurred on account of drawing power at a lower voltage than specified	1.4.1 (b)	200-201
Appendix-1.23	Statement showing loss due to non-imposition of interest	1.4.2	202
Appendix-1.24	Statement showing the supply of various equipment by M/s Esteem Services, Kerala	1.4.3	203
Appendix-1.25	Statement showing the details of extra expenditure incurred during September 2012 to October 2013	1.4.5	204
Appendix-1.26	Excess expenditure on procurement of RHP Drug Kit	1.4.8 (A)	205
Appendix-1.27	Excess expenditure on procurement of Boat Clinic & MMU Drug Kit	1.4.8 (A)	206
Appendix-1.28	Excess expenditure on procurement of School Health Programme Drug Kit	1.4.8 (A)	207
Appendix-1.29	Statement showing the details of extra expenditure incurred by DHS	1.4.8 (B)	208
Appendix-2.1	Department-wise details of budget provision and expenditure during 2014-15 in respect of Economic Sector	2.1	209
Appendix-3.1	Department-wise details of budget provision and expenditure during 2014-15 in respect of General Sector	3.1	210
Appendix-3.2	Department-wise details of budget provision and expenditure during 2014-15 in respect of other heads	3.1	211
Appendix-3.3	Position of payment in Cash by the Implementing Agencies during 2010-15	3.2.8.7	212-213
Appendix-3.4	Position of works recommended, sanctioned and completed in 55 LACs during 2010-15	3.2.9.2	214-227
Appendix-3.5	Mega Project valuing above ₹5 lakh implemented under MLALAD fund during 2010-15 in eight test checked districts	3.2.9.6	228-229
Appendix-3.6	Building constructed under MLAADS not found during joint physical verification	3.2.9.6	230-231
Appendix-3.7	Statement showing the details of avoidable penal interest	3.3.1(B)	232
Appendix-3.8	Fictitious payments and fraudulent expenditure towards carriage of earth	3.3.4	233-234
Appendix-3.9	Statement showing the amount of outstanding revenue realisable from Government/Non- Government Organisations and Individuals	3.3.5	235
	Glossary of abbreviations		237-240