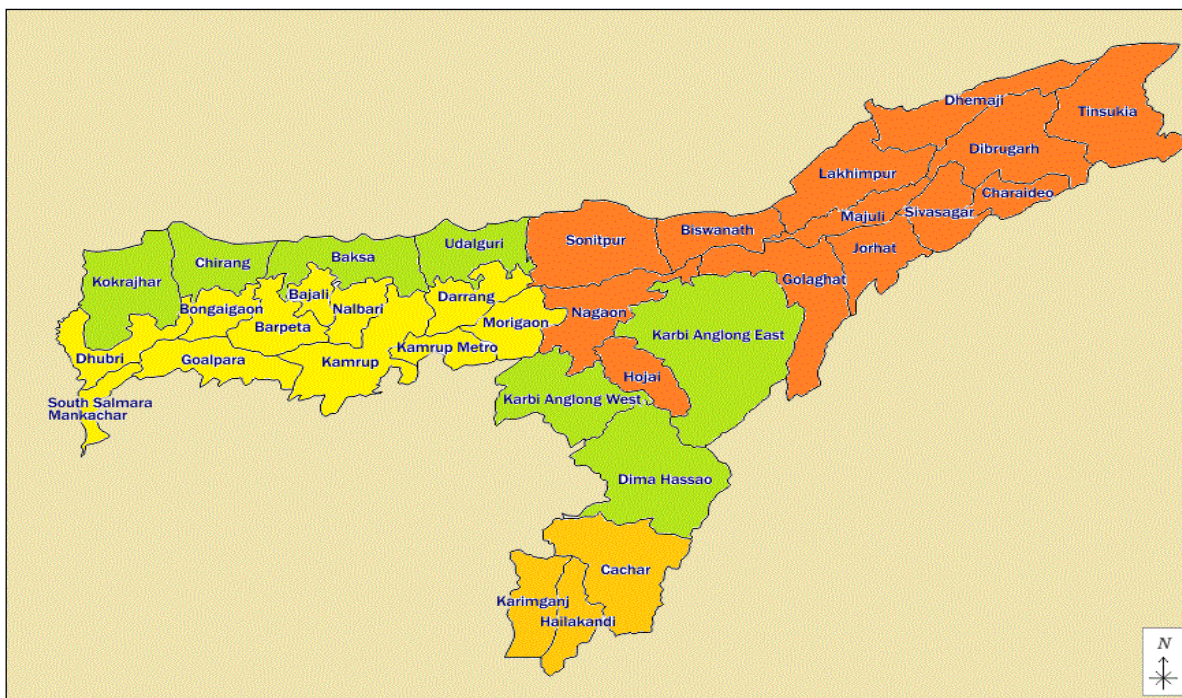




ANNUAL REVIEW ON THE WORKING OF PUBLIC WORKS DIVISIONS FOR THE YEAR 2021-22 GOVERNMENT OF ASSAM



OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL
(A&E) ASSAM, GUWAHATI -781029



**ANNUAL REVIEW
ON
THE WORKING OF
PUBLIC WORKS DIVISIONS OF ASSAM**

2021-22



PRINCIPAL ACCOUNTANT GENERAL (A&E), ASSAM

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PREFACE

This is a review on the working of various Works Divisions in Assam, for the year 2021-22, prepared with the aim of bringing out, *inter-alia*, some of the common and persistent defects, as also omissions, in the maintenance of initial accounts, as well as other financial irregularities, observed during central and local audit.

2. The irregularities and omissions highlighted in this review are illustrative and not exhaustive. These are being brought to the notice of the Government and the concerned Heads of Department, from time to time, for taking appropriate corrective measures, so that the same are not repeated and avoided subsequently.

3. The review consists of two parts. **Part-I** incorporates the irregularities, defects and omissions noticed during the checking and booking of expenditure, reflected in the monthly accounts, received from various works divisions. **Part-II** depicts the common types of irregularities observed during central audit; details of audit notes and inspection reports; as well as significant irregularities noticed during local inspection.

4. Government may consider taking appropriate measures to rectify the deficiencies pointed out in the review and implementing the best accounting practices, so as to promote greater accuracy in the accounts being maintained by the divisions.

Guwahati

March 2023



**Principal Accountant General
(A&E), Assam**

GLOSSARY OF ABBREVIATIONS

ABBREVIATION	FULL FORM
SST	Schedule of Monthly Settlement with Treasury
A&E	Accounts & Entitlements
FOC	Fixation of Ceiling
NTA	Non-Tribal Area
TA	Tribal Area
CPWA	Central Public Works Account
APWM	Assam Public Works Manual
AFR	Assam Financial Rules
MPWA	Miscellaneous Public Works Advance
CSSA	Cash Settlement Suspense Account
DGS&D	Directorate General of Supplies & Disposals
WMC	Work Miscellaneous Clearance
PAO	Pay & Accounts Office
NH	National Highway
RPAO	Regional Pay & Accounts Office
T&P	Tools & Plant
FY	Financial Year
FDR	Flood Damage Repair

SUMMARY OF OBSERVATIONS

Effective steps need to be taken so that the submission of monthly accounts to the Principal Accountant General (A&E) is streamlined and monitored, and necessary administrative action initiated against the defaulting divisions most urgently.

There is an urgent need to take effective measures for ensuring timely submission of monthly accounts by the District Councils, so as to enable the Principal Accountant General (A&E), Assam, to incorporate the council accounts, in the month to which such accounts actually relate.

Divisional Heads and the Divisional Accounts Officers need to be suitably instructed to rectify the persistent defects in accounts.

All Heads of the Works Departments i.e. either CCO or CO of the Departments, need to be advised to ensure that they verify and reconcile their departmental figures of receipts and expenditure, with the figures booked by the Principal Accountant General (A&E), before closure of the accounts for a particular year, to ensure correctness.

It is important that action for adjustment of the debit balance of ₹67.08 crores, lying unadjusted under the CSSA, as on March, 2022, is taken, at the earliest.

There is an urgent need to undertake a time bound programme for adjustment of the amount of ₹1,08,11,01,258.84, lying unadjusted under outstanding WMC Memos.

The matter regarding submission of Forms 50 & 51 (SST) along with monthly accounts warrants urgent action on the part of the Government.

National Highway divisions need to be instructed to exercise proper checks, while submitting accounts of the National Highway works, in order to avoid the incidence of any claims, or a part thereof, being withheld. Total outstanding amount up to the end of March, 2022 is ₹43,79,08,550.00.

It is also important that action for clearing of the MPWA of ₹56751589064.05 (un-reconciled) up to March, 2022 by submitting relevant vouchers by the Divisions is taken, at the earliest.

REVIEW

**PART I:
OBSERVATIONS
RELATED TO ACCOUNTS**

1: Works Divisions in the State of Assam

1.1 During the year 2021-22, there were 346 Works Divisions in the state of Assam. Out of these, 57 Divisions, located in the 3 District Council Areas, comprising of Karbi Anglong Autonomous Council, North Cachar Hills Autonomous Council and Bodoland Territorial Council, furnished 2(two) sets of accounts, one in regard of the funds received from the Council Secretariat and the other against the FOCs received from the State Government, against the NTA Budget. Therefore, 346 (289+57) monthly accounts were to be received every month from those Work Divisions during 2021-22 (*Table 1.1*).

Table 1.1
NUMBER OF DIVISIONAL ACCOUNTS, DEPARTMENT-WISE, AT THE
END OF MARCH, 2022

SL No.	Department	Number of Divisions
1	PWD Roads (NTA)	79
2	PWD National Highways (NTA)	11
3	PWD Buildings (NTA)	43
4	PWD(R&B) Hills (TA)	23
5	Inland Water Transport (NTA)	03
6	Public Health Engineering (NTA)	48
7	Public Health Engineering (TA)	13
8	Water Resource (NTA)	36
9	Water Resource (TA)	05
10	Irrigation (NTA)	69
11	Irrigation (TA)	16
	Total	346

2: Delays in the submission of Divisional Monthly Accounts

2.1 As per the provisions of para 22.4.15 of the CPWA Code, read with Article 230 of the Account Code Vol.-III adopted by the Government of Assam, the monthly accounts of the works divisions are due to reach the Principal Accountant General's Office by 10th of the following the month to which the transactions relate.

2.2 It was noticed that, except a few divisions, most of the divisions failed to adhere to this target date of submission. The average delays ranged between 2 to 187 days (*Table 2.1*). during the year 2021-22

Table 2.1

**MONTH-WISE STATEMENT, SHOWING DELAY IN SUBMISSION OF
MONTHLY ACCOUNTS, IN RESPECT OF A FEW DEFAULTING
DIVISIONS**

Sl No	Divisions	4/21	5/21	6/21	7/21	8/21	9/21	10/21	11/21	12/21	1/22	2/22	3/22	Avg Delay
1	PWD Tezpur, Sootea & Rangapara T Rd.	151	120	90	112	81	51	58	39	44	78	50	40	83
2	PWD Kokrajhar Rural Rd. Div.	42	11	226	195	164	134	0	73	7	29	48	17	86
3	Diphu Mechanical Irrigation Div.	101	70	40	98	67	37	110	138	107	76	74	43	87
4	Gohpur Irrigation Div.	87	56	61	30	20	54	188	158	127	96	68	37	89
5	Baksa PHE Div.	50	194	164	133	102	72	41	11	88	57	29	47	90
6	PWD Karbi Anglong Dist. T. Building Div.	220	189	159	128	97	67	36	42	0	14	7	43	91
7	Tangla Irrigation Div.	163	132	114	83	52	129	0	68	37	109	81	50	93
8	PWD Mushalpur R&B Div.	105	74	226	195	164	134	103	0	0	53	25	37	101
9	PHE Howraghat Div.	92	61	207	176	145	115	84	54	23	97	69	38	106
10	Hojai Jalukbari Irrigation Div.	126	95	65	34	10	213	182	152	121	90	62	32	107
11	PWD Chabua Duliajan & Naharkatia T . Rd.	93	62	32	1	234	204	173	143	112	81	53	22	110
12	Champamati Irrigation Div.	234	203	173	142	111	81	50	55	24	83	55	24	112
13	PWD Kokrajhar & Chirang T. Building	115	270	240	209	178	148	0	87	56	25	69	38	130
14	PWD Udalguri Rural Rd.	314	274	253	0	182	152	121	117	86	76	27	38	149
15	Tangla Irrigation Div.	92	62	328	297	266	236	205	175	144	113	85	54	187

Note: the numbers indicate number of days by which the submission of the accounts was delayed.

2.3 These delays adversely affected the time schedules fixed for the compilation and monthly closing of accounts, and also led to the exclusion of a number of accounts from the Civil Accounts rendered to the State Government each month. The status of exclusion of Public Works divisional accounts, from the Monthly Civil Accounts (MCA) of the Govt. of Assam (2021-22), presented below in a tabular format, reveals that, on an average, 77 per cent divisions did not submit their monthly accounts by the prescribed due date (*Table 2.2*).

Table 2.2

EXCLUSION OF PUBLIC WORKS DIVISIONAL ACCOUNTS FROM THE MONTHLY CIVIL ACCOUNTS

Particulars	4/21	5/21	6/21	7/21	8/21	9/21	10/21	11/21	12/21	1/22	2/22	3/22	Average
Excluded	15	26	143	105	109	110	102	100	113	167	293	0	107
Defaulting Divisions	294	305	184	305	269	301	290	277	230	227	180	594	288
Percentage of default	85%	88%	53%	88%	78%	87%	84%	80%	66%	66%	52%	100%	77%

2.4 Due to delays in the receipt of monthly accounts from Accounts Rendering Units, the actual financial position of the State Government could not be reflected in the Monthly Civil Accounts of the respective month, which ultimately affected the timely finalization of the Finance and Appropriation Accounts of the State Government for the F.Y.2021-22.

2.5 It is also observed that the position has not improved much, despite such delays having been repeatedly commented upon in previous annual reviews and periodic reminders by the office of the Principal Accountant General (A&E), Assam, to the Principal Secretaries of the concerned departments as well as Govt. in the Finance Department in this regard.

2.6 It is, therefore, suggested that effective steps need to be taken so that the submission of monthly accounts to the Principal Accountant General is streamlined, monitored and monthly civil accounts rendered to the Govt. without excluding any accounts. Necessary administrative instruction may be issued to the defaulting divisions to maintain timeliness in submission of accounts.

3: Accounts of PWD Divisions entrusted to the Karbi Anglong, Dima Hasao and Bodoland Territorial Councils

3.1 As per arrangement with Government, the Principal Accountant General (A&E) compiles 57 Divisional Monthly Accounts which have been entrusted to three District Councils. These are: (i) Karbi Anglong (*21 divisions*) (ii) Dima Hasao (*10 divisions*) and (iii) Bodoland Territorial Council (*26 divisions*). The Divisional Officers under the three District Councils submit two sets of monthly accounts each, one for the expenditure incurred against the F.O.C. released by the State Government from the NTA General Budget, called the '*State Sector Accounts*' and another for the expenditure incurred against funds released by the respective Councils from the Council Budgets called '*Council Accounts*'.

3.2 The submission of monthly accounts by the divisions under the District Councils was found to be very irregular & erroneous too over the period, resulting in inordinate delay in the closing and submission of Annual Accounts to the State Government during 2021-22.

3.3 There is, therefore, an urgent need for the Government to take effective measures for ensuring timely submission of error free monthly accounts by the Divisional Officer of the District Councils, so as to enable the Principal Accountant General (A&E), Assam, to incorporate the council accounts in the month to which such accounts actually relate and monthly civil accounts shall reflect true & correct picture of Receipts & Expenditures & Public Accounts of the State.

4: Defects in the preparation of monthly accounts

4.1 As per the prescribed forms, given in the Account Code Volume-III (Departmental Accounts) and the CPWA Code, the monthly accounts rendered to the Principal Accountant General (A&E), for incorporation in State Accounts, for submission to the State Government every month, should be complete and correct form in all respects, enclosing the requisite vouchers and challans, along with schedules, with the transactions being duly entered under the appropriate columns.

4.2 It was, however, observed that the accounts received from divisional officers contained a number of common omissions and mistakes. A few defects, which were found to be commonly appearing in many of the monthly accounts, included:

- (i) The classifications shown in the Classified Abstract (*Form-74*) and the Schedule of Deposit Works (*Form-65*), being either incomplete or incorrect, not encompassing complete details of the same.
- (ii) Expenditures being booked without any reference to the sanctioned estimates and budget grants. Further, in the Schedule of Work Expenditure (*Form-64*), detailed description of works and progressive expenditures not being shown in complete correct form & shape.
- (iii) The allotment of funds for the current year not being shown in the schedule of work expenditure against each work, increasing the likelihood of lack of control and watch over the progress of expenditure at the divisional level in future.
- (iv) The Head of accounts, under which payments were made, not being shown on the body of the bills/vouchers submitted along with the monthly accounts.
- (v) The Schedule of Settlements with Treasuries-i.e. SST (*Form-51*) not being submitted even after closure of the divisional monthly accounts.
- (vi) Security Deposit Money against ongoing work not being deducted from the contractors' bills and also not being credited under Class-II deposits, in terms of Clause I (B) of the Conditions of Contracts of APWM, Article 74 of Account Code Vol. III & Rule 260 of AFR and also extant rules & order in force.

(vii) Part payments of the Running Accounts bills being made on the photocopies of such bills, without preparing corresponding proportionate bills (*indicating the quantity of work done multiplied by a rate equal to the amount of the proportionate bill to be paid.*

(viii) Regular works of the PWD divisions being shown under 'deposit works', by funding them from outside of the PWD Budget, which is not appropriate to the PWD system of accounts.

(ix) Schedule of Percentage Recoveries (Form-62) not being enclosed to show deduction of Establishment Charges etc. on deposit works.

(x) Transfer of fund from PW budgeted heads to some Bank accounts without proper vouchers and schedule of work expenditure (Form/64) in support is not permissible as per the PWA Code.

(xi) The submission of accounts along with vouchers, bills and forms are repeatedly seen not being submitted in the order, as prescribed.

(xii) Agency Charge being either not deducted or less deducted for Deposit Works.

xiii) Forest Royalty not being deducted from the contractor's bills according to the new Notification on Forest Royalty.

(xiv) Forest Utilization Certificate not being submitted.

(xv) Account of Interest Bearing Securities (Form 86) not being submitted.

(xvi) Office Contingency Expenses made from the Fund sanctioned by the Government against a specified work.

(xvii) Cash realized as Revenue is deposited in relevant receipt head instead of 8782-102 Head I-Remittance into Treasury.

(xviii) Most of the divisions had not deposited accumulated old balances of SD money under 8443-108 in single instant as per Government order.

(xix) Council sector sanction orders for the Financial Year, 2021-22, do not specify the Grant Number, Financial Year & Complete classification for the concerned expenditure.

4.3

It was also observed that:

(i)

Funds were transferred from the Public Works head, to bank accounts, through hand receipts, without proper work vouchers and without corresponding entries being made in the schedule of Work Expenditure (*Form-64*). The concerned vouchers are yet to be submitted; in order to clear the MPWA of Rs. 56751589064.05 (un-reconciled) up to March/2022, by charging to the final work head.

4.4 Some of these omissions and defects had been pointed out in earlier annual reviews also, but action, if any, taken to the effect has not been intimated to this office. **It is therefore, suggested that the Government may issue strict instruction to the Divisional Officer of the PWD divisions and others to follow the actual code and orders, in force and submit accounts accordingly to this office.**

5: Submission of Periodical Returns

5.1 Schedule of Works Expenditure

In terms of Para 22.4.6(a) of CPWA Code, a schedule of Works Expenditure is required to be prepared in Form-64 separately for expenditure relating to each of the major heads in respect of works on which expenditure has incurred. Form -64 contains columns for 'Sanctioned Estimate' and 'Allotment' for watching the progress of expenditure in respect of works against the allotment for the year.

This information is very important because as per the financial rules, no work can be commenced or liabilities incurred unless a detailed estimate is sanctioned and subsequently allotment for the works is received.

5.2 Accounts of Interest Bearing Securities

According to Para-15.6 of CPWA Code, an account of transactions connected with interest bearing securities is required to be submitted along with the monthly accounts in CPWA "Form 86" at the close of every Financial Year. This account shall be supported with:-

- (i) The acknowledgement (in original) of the depositors for the securities returned or re-transferred to them during the year.
- (ii) A certificate of the Divisional Officer that certifies that all the mentioned securities shown as outstanding are in his possession.

Almost all PWD Divisions did not submit these periodical returns during 2021-22.

5.3 Account of Lapsed Deposits

According to Para-15.4.1 of CPWA Code, in the accounts for March each year, the following classes of items in the Public Works Deposits account should be credited to Government account as lapsed deposits.

- (i) Original deposits not exceeding twenty-five rupees that remain outstanding for a whole accounting year.
- (ii) Balances not exceeding twenty-five rupees of items partly cleared during the year's closing.

- (iii) Balances unclaimed for more than three complete accounting years. Further unclaimed Balances should be credited to Major Head 0075 – Miscellaneous General Services 101 – Unclaimed Deposits. However, some PW Divisions has wrongly credited these amounts to the Major Head 8443.

It was noticed that, barring a few, all PWD divisions failed to submit this periodical return. Due to non submission of account of lapsed deposit, this office is unable to ascertain whether lapsed deposits were actually credited to the State Government or not.

6: Verification & reconciliation of Departmental figures and their incorporation in the books of AG

6.1 As per rules, all COs/CCOs of the Works Departments are required to verify and reconcile their departmental figures of receipts and expenditure, with the figures booked by the Principal Accountant General (A&E), before closure of the accounts for a particular year, to ensure its correctness.

6.2 It has however been seen that, except a few departments, most of the departments turned up for verification and reconciliation of their departmental figures, with the figures booked by the Principal Accountant General (A&E). The position in this regard may be seen in *Table 6.1* below.

Table 6.1
POSITION OF VERIFICATION & RECONCILIATION DURING 2021-22

FULLY RECONCILED	PARTIALLY RECONCILED	NOT RECONCILED
<ul style="list-style-type: none"> • Chief Engineer, PWD (Roads) • Chief Engineer, PWD (Buildings) • Chief Engineer, PWD (NH) • Chief Engineer, PHE • Chief Engineer, Irrigation • Chief Engineer, WR 	<ul style="list-style-type: none"> • Director, IWT • Principal Secy., KAAC 	<ul style="list-style-type: none"> • Principal Secy., BTC • Principal Secy., NCHAC
6	2	2

6.3 It is however suggested that **all COs/CCOs of the Works Departments ensure verification and reconciliation of their departmental figures of receipts and expenditure, with the figures booked by the Principal Accountant General (A&E), before closure of the accounts for a particular year, to ensure correctness.**

7: Cash Settlement Suspense Account (CSSA)

7.1 ₹ 82.73 crores (Dr.) and ₹ 15.65 crores (Cr.) [*i.e. a net amount of ₹ 67.08 crores (Dr.)*], was still lying unadjusted under the CSSA, as on March, 2022. This amount has been lying unadjusted since Sept, 1979, when the CSSA had been discontinued. The matter of adjustment of this amount has been taken up with the Government and the Heads of the Works Departments, from time to time but of no avail. **It is important that early action for adjustment of this debit balance is taken to prevent any possible pilferage or misappropriation of stores.**

8: Adjustment of Work Miscellaneous Clearance (WMC) Memos

8.1 Work Miscellaneous Clearance (WMC) Memos had been sent by the office of the Principal Accountant General (A&E), Assam, to various work divisions, in connection with the purchases made through the DGS&D, for necessary adjustment under the concerned Major Heads of Accounts. The system of purchasing goods through the DGS&D was dispensed with from 2001-02. Despite persuasion and meetings, aimed at resolving the issue of adjustment of these long outstanding WMC Memos, there was no satisfactory result and an amount of ₹ 1,08,11,01,258.84, as detailed below (*Table 8.1*), still remained unadjusted until the financial year 2021-22.

Table 8.1

AMOUNTS LYING UNADJUSTED UNDER WMC MEMOS

Year	Amount unadjusted (₹)
<i>1990-91</i>	2,93,74,261.82
<i>1991-92</i>	3,83,53,028.00
<i>1992-93</i>	8,85,58,165.00
<i>1993-94</i>	20,22,87,565.00
<i>1994-95</i>	6,14,71,363.00
<i>1995-96</i>	29,44,87,678.02
<i>1996-97</i>	15,99,80,329.00
<i>1997-98</i>	18,55,05,372.00
<i>1998-99</i>	1,86,63,064.00
<i>1999-00</i>	24,16,238.00
<i>2000-01</i>	4,195.00
Total	1,08,11,01,258.84

8.2 **There is an urgent need for Government to undertake a time bound programme for settlement of this long pending issue.**

9: Non-submission/delayed submission of Forms-50 & 51 and settlement of remittance transactions

9.1 Work divisions are required to submit *Forms-50 & 51-Schedule of Monthly Settlement with Treasuries (SST)*, either along with the monthly accounts or at the earliest possible date. These forms show the detailed particulars of the cheques drawn by the divisions and the cheques encashed by the treasuries, as well as the remittances made into the treasuries and remittances acknowledged by the treasuries. These forms are, therefore, of vital importance to detect irregularities, if any, while making transactions.

9.2 It was observed that, out of 289 NTA & TA (State) Divisions, 280 did not furnish **Forms-50 & 51** to the Principal Accountant General during the financial year 2021-22, resulting in large scale accumulation of balances under the head of accounts '8782-Cash Remittance etc.'. The position of balances, as on 31.03.2022, is as indicated in *Table 9.1* below.

TABLE 9.1
POSITION OF BALANCES UNDER THE HEAD '8782-CASH REMITTANCE
ETC.-102 PW REMITTANCE'

8782-Cash Remittance etc.-102 PW Remittance (₹ in lakhs)	
I- Remittance into treasuries	₹ 38764.36 (Dr.)

9.3 There should not be any outstanding balance under the Head '*T-Remittance into treasuries*' at the close of the financial year. However, the fact that there is a balance of ₹ 38764.36 lakhs (Dr.), under the Head of account '*8782-I Remittance into Treasuries*', is indicative of a discrepancy between the amounts reported to have been remitted into the treasuries by the divisions, and the amounts acknowledged as having been received by the treasuries. This balance amount, which was as high as ₹ 38764.36 lakhs, therefore, stands unacknowledged, as per the treasury accounts. The reasons for this could not be ascertained, due to the want of **Form-50** from the divisions. Government may therefore issue strict instruction to the Divisional Officers to furnish the Form 51 & reconcile the detailed balance immediately.

9.4 As such, it is imperative that the wanting Forms-50 and 51 are furnished to the office of the Principal Accountant General (A&E), Assam, at the earliest. Although, this matter has been highlighted, on various occasions, to the State Government, as well as in the earlier reviews. **The matter regarding submission of Forms 50 & 51, therefore, warrants urgent action on part of the Government.**

10: Expenditure on construction & maintenance of National Highways and reimbursement thereof

10.1 Each year, National Highway Divisions of the State undertake the work of repair and maintenance of the National Highways, on behalf of the Ministry of Surface Transport, Government of India. Expenditure incurred on the works is sanctioned by the Ministry of Surface Transport and initially met from the cash balance of the State Government, by debiting the Head '8658 *Suspense Account-101 PAO Suspense adjustable by Regional PAO, Ministry of Surface Transport, Govt. of India*'. Claims for reimbursement of State expenditure on National Highways, are preferred by the Principal Accountant General (A&E), to the Regional PAO, Ministry of Surface Transport (NH), Guwahati, on the basis of supporting vouchers and documents, received along with the monthly accounts submitted by NH Divisions.

10.2 The Regional PAO scrutinizes the claims and reimburses all such claims which are found admissible to the State Government, through the Principal Accountant General (A&E), by means of cheque/bank draft. AG (A&E), in turn, deposits the same to the state exchequer. However, sometimes a part of the claims is kept withheld. For example, during the year 2011-12, an amount of ₹. 43,34,921/-, pertaining to the Silchar NH Division, for the month of February, 2012, was withheld, *due to want of spillover sanctions from the Ministry*, relating to FDR works placed for reimbursement. This is yet to be settled. The outstanding amounts, receivable from the RPAO, Guwahati, are as indicated in **Table 10.1**. The matter is under correspondence.

Table 10.1

**OUTSTANDING AMOUNT UNDER 8658-124 (MINISTRY OF SHIPPING,
ROAD TRANSPORT & HIGHWAYS) AS ON 31.03.2022**

Financial Year	Outstanding Amount as on 31.03.2022 (in ₹)
2011-12	43,34,921.00
2012-13	11,98,20,527.00
2013-14	15,40,30,802.00
2014-15	26,56,17,677.00
2015-16	NIL
2016-17	4,29,06,268.00
2017-18	60,67,680.00
2018-19	20,81,87,932.00
2019-20	8,57,50,854.00
2020-21	18,20,17,560.00
2021-22	43,79,08,550.00
Total	1,50,66,42,771.00

10.3 Vouchers are also treated as being inadmissible in accounts for following reasons:

- i. Expenditure being in excess of sanction*
- ii. Expenditure being on items not related to National Highway works*
- iii. Expenditure which is sub-judice being included in the accounts, without obtaining of a prior sanction order from the Ministry*

10.4 Further, the expenditure incurred on items other than NH, but incorporated as NH expenditure, is required to be written back in the accounts compiled by office of the AG (A&E). Inadmissible expenditure is transferred from '8658-101 PAO Suspense', to the concerned service head of accounts of the State Government.

10.5 There is, therefore, a need to exercise proper checks, while submitting accounts of the NH works, particularly with reference to the points highlighted above, in order to avoid the incidence of any claims, or a part thereof, being withheld.

PART II:
OBSERVATIONS MADE IN AUDIT

**ANNUAL REVIEW ON THE WORKING OF
PUBLIC WORKS DEPARTMENT, IRRIGATION DEPARTMENT, WATER
RESOURCES DEPARTMENT, PUBLIC HEALTH ENGINEERING
DEPARTMENT FOR THE YEAR 2021-22**

1. Maintenance of Tools & Plant Ledger:

Information gathered in respect of 38 divisions, which were required to maintain Tools and Plant Ledger during the year 2021-22 disclosed the following points:

(a) Tools and Plants Ledger showing the receipts, issue and balances of T & P articles (Category wise /item wise) are required to be closed at the end of September each year but except 04 Divisions the same was not found maintained by any of the enlisted divisions (34 Divisions) where neither ledger was maintained nor records were made available to audit. Details shown in Annexure –‘A’.

(b) Physical verification of available balance of T & P articles upto 2021-22 was done partially by 03 Divisions and remaining 35 Divisions where either such verification was not done at all or records in respect of physical verification was not made available to audit. Enlisted divisions are shown in Annexure –B.

2. Priced Store Ledger:

(a) According to codal provisions, “Priced Store Ledger” showing receipts, issue & balances of store (item wise) of various works Divisions are required to be maintained for both quantities and values and should be closed at the end of each month by every works division holding stock and stores.

Out of 38 Divisions, which held the stock of stores in 2021-22, details of stock transactions were gathered from 38 numbers of divisions and it was found that except 01 Division, all the 37 divisions either such Ledger was not maintained in up to date / not maintained at all or the records were not made available to audit. Details are given in Annexure –C.

(b) **Excess value of Stock over Reserve Stock Limit:**

As per codal provision, reserve stock should be maintained only after limit is fixed by the State Government. Out of 38 Divisions from which information have been collected, the value of the stores held by 11 Divisions was ` 99287.49 lakh as on 31-03-22 against the sanctioned reserve stock limit of ` 143.64 lakh (11 Divisions) and thereby excess stock of `

99167.11 lakh was held by 10 Divisions. Moreover, the position relating to retention of stock exceeding the Reserve Stock Limit could not be determined against 16 Works Divisions as either the Reserve Stock Limit or the present value of stock could not be made available to audit. The position is shown in Annexure –‘D’.

(c) **Physical verification of stock:**

Annual physical verification of stock was in arrear against 38 Divisions either physical verification of stock was partially done/not done or the position was not made available to audit. Position shown in Annexure –‘E’.

3. **Miscellaneous P.W. Advances:**

Amount booked under Misc. P.W. Advance represents dues recoverable from different agencies including contractors, outside bodies etc. The clearance of outstanding balance is necessary to depict a true picture of the accounts.

The balances outstanding under Misc. P.W. Advance against 02 Divisions is ` 89153.01 as shown in Annexure–‘F’. Moreover, remaining 36 Divisions either records were not maintained to show unadjusted Misc. P.W. Advance or records were not made available to audit as shown in Annexure –F.

4. **Maintenance of contractor ledger:**

As per codal provisions, the contractor ledger should be maintained to show the various payments made to the contractor i.e. advance payment, secured advance, value of store materials issued to the contractor as well as payment made to the contractor against different work bills and adjustment made there against, etc, but this was maintained by 04 Divisions, not at all maintained by 23 Divisions and not up dated by 04 Divisions, as shown in Annexure –‘G’.

Moreover, position regarding maintenance of contractor ledger was not made available to audit by 07 Divisions as indicated in Annexure-‘G’.

5. **Maintenance of Register of works:**

As required under codal provisions, the Register of works should be maintained to show sub-head wise sanctioned amount in respect of Scheme / Project work and the expenditure incurred thereagainst together with monthly/annual progressive total but this was maintained by 08 Divisions and in 24 Divisions either not maintained or upto date maintenance was not done. Details are furnished in Annexure –‘H’.

Moreover, position regarding maintenance of Register of Works was not made available to audit in respect of 06 Divisions as indicated in Annexure –‘H’.

6. Delay in settlement of remittances, transactions and submission of Form-51:

Divisional officers are required to effect reconciliation with treasuries in respect of cheque drawn and amount remitted into treasury.

But this was not done or in arrears in respect of 30 Divisions. Details are furnished in Annexure-‘I’.

Moreover, regarding reconciliation arrears with treasury, the position was not made available to audit in respect of 08 Divisions as indicated in Annexure –‘I’.

7. Outstanding W.M.C Memos:

W.M.C memo received by the Division from the Pr. A.G (A & E) need to be verified and adjusted promptly. But the divisions did not take necessary steps to adjust the outstanding W.M.C, relating to 38 Divisions. Details are given in Annexure –‘J’.

8. Outstanding C.S.S.A Claims:

As per codal provision all transactions relating to service rendered or supplies made by the division should be accounted for in “*Cash Settlement Suspense Account*”. On closing the monthly account of the Division, a copy of the part-1 of Form -1 should be sent to the Division concerned supported by all relevant vouchers. Immediately on receipt of the copy of Form-1 from the originating Division, the responding Division should make payment by Cheque or Bank Draft within 10 (ten) days of the receipt of the account so that at the close of the year there should normally be no balance under this suspense account. Although the operation of C.S.S. A/c was discontinued w.e.f. 01-10-79 vide Govt. of Assam’s letter no. 133-97/78/53 dtd.12-07-79, an amount of ` 38.11 lakh (outward claims ` 30.45 lakh & inward claims ` 7.66 lakh) was found unadjusted under C.S.S Account against 02 number of Division as on 31-03-22. Moreover, though required, such records were not maintained / not available by 36 Divisions. Detailed shown in Annexure ‘K’.

9. Payment through Hand Receipt:

Regarding Payment through Hand Receipt relating to 38 Divisions, no such records were made available to audit. Details shown in Annexure ‘L’.

10. Settlement of outstanding Inspection Report:

Under the provision of Rule 148 and 164 of A.P.W.D code (similar provisions under Rule 94 and 487 of the Assam Financial Rules) the Divisional Officer is required to take prompt action to send replies to the Audit Inspection Reports within a fortnight to the Principal Accountant General (Audit) Assam, Guwahati for expeditious settlement of audit

objection of the Inspection Report. Those provisions were not followed by most of the Divisional Officers, as a result of which there has been inordinate delay in settlement of 1097 outstanding Inspection Reports containing 6729 paras at the end of 31st March'2022. The position includes status relating to division / circles where only contingency audit is conducted.

However, the process of settlement of Inspection Reports / Paras is in progress through audit objection committee meetings as well as regular persuasion made from this end.



Sr. Audit Officer/AMG-III (Vetting)

ANNEXURES

(Indicating division-wise position, up to year 2021-22)

ANNEXURE 'A'

**STATEMENT SHOWING THE DIVISION WISE POSITION OF ARREAR IN CLOSING OF
T&P: LEDGER FOR THE YEAR 2021-22**

Sl. No.	Name of the Division	Period	I.R. No.	Year From which closing is in Arrear	First reply received/ Not received
1	EE, Hojai PHE Division, Hojai	04/2018 to 07/2021	AMG-III/Vet.-1/PHE-01/2021-22	Not Maintained	Not Received
2	EE, Tezpur PHE Division, Tezpur.	03/2015 to 08/2021	AMG-III/Vet.-1/PHE-02/2021-22	Not Maintained	Not Received
3	EE, Goalpara PHE Division, Goalpara.	11/2015 to 09/2021	AMG-III/Vet.-1/PHE-03/2021-22	Not Maintained	Not Received
4	EE, Barpeta PHE Division, Barpeta.	02/2012 to 08/2021	AMG-III/Vet.-1/PHE-04/2021-22	Maintained up to 09/2008	Not Received
5	EE, Sibsagar PHE Division, Sibsagar	08/2018 to 10/2021	AMG-III/Vet.-1/PHE-05/2021-22	Not Maintained	Not Received
6	EE, Dibrugarh PHE Division, Dibrugarh.	11/2016 to 11/2021	AMG-III/Vet.-1/PHE-06/2021-22	Not Maintained	Not Received
7	EE, Dhemaji PHE Division, Dhemaji.	06/2018 to 01/2022	AMG-III/Vet.-1/PHE-07/2021-22	Maintained up to 01/2022	Not Received
8	EE, PHE Guwahati Division-1, Guwahati	11/2020 to 11/2022	AMG-III/Vet.-1/PHE-08/2021-22	Not Maintained	Not Received
9	EE, Jorhat PHE Division, Jorhat	07/2018 to 01/2022	AMG-III/Vet.-1/PHE-09/2021-22	Maintained up to 03/2011	Not Received
10	EE, Kaliabor PHE Division, Nagaon.	04/2018 to 02/2022	AMG-III/Vet.-1/PHE-11/2021-22	Maintained up to 03/2019	Not Received
11	EE, PWD(R), Sipajhar & Kalaigaon TRD	11/2016 to 08/2021	AMG-III/Vet-I/PWD(R)-04/2021-22	Not maintained	Not Received
12	EE, PWD, Dibrugarh, Lahowal, Moran & Tingkhong TRD	5/2019 to 01/2022	AMG-III/Vet-I/PWD(R)-12/2021-22	Not maintained	Not Received
13	EE, PWD, Mangaldoi & Dalgaon TRD	2/2020 to 12/2021	AMG-III/Vet-I/PWD(R)-10/2021-22	Not maintained	Not Received
14	Chief Engineer, Irrigation Department, Chandmari, Guwahati, Assam-781003.	04-2017 to 10-2021	AMG-III/Vet-1/IRRIG-01/2021-22	NA	Not received
15	Executive Engineer, Karbi Anglong (Irrigation) Division, Diphu, Assam	02-2019 to 10-2021	AMG-III/Vet-1/IRRIG-02/2021-22	Maintained up to 10/2021	Not received
16	Executive Engineer, Jamunamukh-Hojai-Lumding Division (Irrigation), Hojai, Assam	10-2017 to 10-2021	AMG-III/Vet-1/IRRIG-03/2021-22	NA	Not received
17	E E, South NC Hills (Irrig) Division, Haflong	08-2018 to 12-2021	AMG-III/Vet-1/IRRIG-04/2021-22	NA	Not received
18	Executive Engineer, Sootea Division	09-2015 to 01-2022	AMG-III/Vet-1/IRRIG-05/2021-	Maintained upto 9/ 2021	Not received

	(Irrigation), Itakhola, Sonitpur, Assam- 784182		22		
19	Executive Engineer, Kaliabor Samaguri Division (Irrigation), Jakhalaband, Nagaon,	09-2017 to 01-2022	AMG-III/Vet-1/IRRIG-06/2021-22	Maintained upto 09/2021	Not received
20	Executive Engineer, Dispur Division (Irrigation), Tetelia, Sonapur, Assam- 782402	10-2017 to 02-2022	AMG-III/Vet-1/IRRIG-07/2021-22	NA	Not received
21	Director of Design WR Department, Chandmari, Guwahati	04.2014 to 10.2021	AMG-III/Vet-I/WR-04/2021-22	Not Maintained	Not Received
22	EE Nagaon WR Division, Nagaon	02.2017 to 10.2021	AMG-III/Vet-I/WR-05/2021-22	Not Maintained	Not Received
23	EE Diphu WR Division	12.2017 to 11.2021	AMG-III/Vet-I/WR-06/2021-22	Not Maintained	Not Received
24	EE Goalpara WRb Division	06.2014 to 12.2021	AMG-III/Vet-I/WR-09/2021-22	Not Maintained	Not Received
25	EE Baksa WR Division, Mushalpur	10.2017 to 01.2022	AMG-III/Vet-I/WR-14/2021-22	Not Maintained	Not Received
26	EE Nalbari WR Division	04.2014 to 01.2022	AMG-III/Vet-I/WR-15/2021-22	Not Maintained	Not Received
27	EE Morigaon WR Division	12.2016 to 02.2022	AMG-III/Vet-I/WR-16/2021-22	Not Maintained	Not Received
28	Chief Engineer WR Department, Guwahati	04.2018 to 10.2021	AMG-III/Vet-I/WR-03/2021-22	Not Maintained	Not Received
29	EE Dispur TRD Bamunimaikum Guwahati	09.2019 to 07.2021	AMG-III/Vet-I/PWD(R)-01/2021-22	Not Maintained	Not Received
30	EE Barpeta, Baghbar and Changa TRD, Barpeta	03.2019 to 09.2021	AMG-III/Vet-I/PWD(R)-06/2021-22	Not Maintained	Not Received
31	EE Nalbari TRD, Nalbari	07.2019 to 08.2021	AMG-III/Vet-I/PWD(R)-05/2021-22	Not Maintained	Not Received
32	EE,PWD, Umrangso NEC Division (Certification Audit)	2011-12	AMG-III/Vet-I/PWD(R)-07/2021-22	Not Maintained	Not Received
33	CE, PWD, Roads, Chandmari. Guwahati	02/2020 to 07/2021	AMG-III/Vet-I/PWD(R)-01/2021-22	Not Maintained	Not Received
34	EE, Jorhat Dergaon & Titabor Territorial Road Division, Jorhat	11/2019 to 10/2021	AMG-III/Vet-I/PWD(R)-08/2021-22	Not Maintained	Not Received
35	EE, PWD, Chirang (R & B) Division, Kajalgaon, BTAD, Assam	01/2020 to 10/2021	AMG-III/Vet-I/PWD(B)-01/2021-22	Not Maintained	Not Received
36	EE, Teok & Mariani Territorial Road Division, Jorhat	11/2019 to 11/2021	AMG-III/Vet-I/PWD(R)-09/2021-22	Not Maintained	Not Received
37	EE, PWD, Udalguri (R & B) Division, Udalguri, BTAD,	01/2018 to 12/2021	AMG-III/Vet-I/PWD(B)-02/2021-	Not Maintained	Not Received

	Assam.		22		
38	EE, Sivasagar & Thowra Territorial Road Division, Sivasagar	10/2017 to 01/2022	AMG-III/Vet- I/PWD(R)-11/2021- 22	Not Maintained	Not Received

N/A=Not Available



AAO/AMG-III (Vetting-1)

ANNEXURE 'B'

**STATEMENT SHOWING THE DIVISION WISE POSITION OF PHYSICAL
VERIFICATION OF T&P 21-22**

Sl. No.	Name of the Division	Period	I.R. No.	Position of physical verification T&P
1	EE, Hojai PHE Division, Hojai	04/2018 to 07/2021	AMG-III/Vet.-1/PHE-01/2021-22	N/A
2	EE, Tezpur PHE Division, Tezpur.	03/2015 to 08/2021	AMG-III/Vet.-1/PHE-02/2021-22	N/A
3	EE, Goalpara PHE Division, Goalpara.	11/2015 to 09/2021	AMG-III/Vet.-1/PHE-03/2021-22	N/A
4	EE, Barpeta PHE Division, Barpeta.	02/2012 to 08/2021	AMG-III/Vet.-1/PHE-04/2021-22	Not Done
5	EE, Sibsagar PHE Division, Sibsagar	08/2018 to 10/2021	AMG-III/Vet.-1/PHE-05/2021-22	N/A
6	EE, Dibrugarh PHE Division, Dibrugarh.	11/2016 to 11/2021	AMG-III/Vet.-1/PHE-06/2021-22	N/A
7	EE, Dhemaji PHE Division, Dhemaji.	06/2018 to 01/2022	AMG-III/Vet.-1/PHE-07/2021-22	N/A
8	EE, PHE Guwahati Division-1, Guwahati	11/2020 to 11/2022	AMG-III/Vet.-1/PHE-08/2021-22	N/A
9	EE, Jorhat PHE Division, Jorhat	07/2018 to 01/2022	AMG-III/Vet.-1/PHE-09/2021-22	N/A
10	EE, Kaliabor PHE Division, Nagaon.	04/2018 to 02/2022	AMG-III/Vet.-1/PHE-11/2021-22	N/A
11	EE, PWD(R), Sipajhar & Kalaigaon TRD	11/2016 to 08/2021	AMG-III/Vet-I/PWD(R)-04/2021-22	Not done
12	EE, PWD, Dibrugarh, Lahowal, Moran & Tingkhong TRD	5/2019 to 01/2022	AMG-III/Vet-I/PWD(R)-12/2021-22	Not done
13	EE, PWD, Mangaldoi & Dalgao TRD	2/2020 to 12/2021	AMG-III/Vet-I/PWD(R)-10/2021-22	Not done
14	Chief Engineer, Irrigation Department, Chandmari, Guwahati, Assam-781003.	04-2017 to 10-2021	AMG-III/Vet-1/IRRIG-01/2021-22	Not Done
15	Executive Engineer, Karbi Anglong (Irrigation) Division, Diphu, Assam-782460	02-2019 to 10-2021	AMG-III/Vet-1/IRRIG-02/2021-22	Not Done
16	Executive Engineer, Jamunamukh-Hojai-Lumding Division (Irrigation), Hojai, Assam-782435	10-2017 to 10-2021	AMG-III/Vet-1/IRRIG-03/2021-22	Upto 16-11-2021
17	Executive Engineer, South NC Hills (Irrigation)	08-2018 to 12-2021	AMG-III/Vet-1/IRRIG-04/2021-	Not Done

	Division, Haflong, Assam-788819		22	
18	Executive Engineer, Sootea Division (Irrigation), Itakhola, Sonitpur, Assam-784182	09-2015 to 01-2022	AMG-III/Vet-1/IRRIG-05/2021-22	Upto 23-02-2022
19	Executive Engineer, Kaliabor Samaguri Division (Irrigation), Jakhalaband, Nagaon, Assam-782137	09-2017 to 01-2022	AMG-III/Vet-1/IRRIG-06/2021-22	Not Done
20	Executive Engineer, Dispur Division (Irrigation), Tetelia, Sonapur, Assam-782402	10-2017 to 02-2022	AMG-III/Vet-1/IRRIG-07/2021-22	Upto 04-03-2021
21	Director of Design WR Department, Chandmari, Guwahati	04.2014 to 10.2021	AMG-III/Vet-I/WR-04/2021-22	NA
22	EE Nagaon WR Division, Nagaon	02.2017 to 10.2021	AMG-III/Vet-I/WR-05/2021-22	N/A
23	EE Diphu WR Division	12.2017 to 11.2021	AMG-III/Vet-I/WR-06/2021-22	N/A
24	EE Goalpara WRb Division	06.2014 to 12.2021	AMG-III/Vet-I/WR-09/2021-22	N/A
25	EE Baksa WR Division, Mushalpur	10.2017 to 01.2022	AMG-III/Vet-I/WR-14/2021-22	N/A
26	EE Nalbari WR Division	04.2014 to 01.2022	AMG-III/Vet-I/WR-15/2021-22	N/A
27	EE Morigaon WR Division	12.2016 to 02.2022	AMG-III/Vet-I/WR-16/2021-22	N/A
28	Chief Engineer WR Department, Guwahati	04.2018 to 10.2021	AMG-III/Vet-I/WR-03/2021-22	N/A
29	EE Dispur TRD Bamunimaidum Guwahati	09.2019 to 07.2021	AMG-III/Vet-I/PWD(R)-01/2021-22	Not Done
30	EE Barpeta, Baghbar and Changa TRD, Barpeta	03.2019 to 09.2021	AMG-III/Vet-I/PWD(R)-06/2021-22	Not Done
31	EE Nalbari TRD, Nalbari	07.2019 to 08.2021	AMG-III/Vet-I/PWD(R)-05/2021-22	Not Done
32	EE,PWD, Umrangso NEC Division (Certification Audit)	2011-12	AMG-III/Vet-I/PWD(R)-07/2021-22	N/A
33	CE, PWD, Roads, Chandmari. Guwahati	02/2020 to 07/2021	AMG-III/Vet-I/PWD(R)-01/2021-22	N/A
34	EE, Jorhat Dergaon & Titabor Territorial Road Division, Jorhat	11/2019 to 10/2021	AMG-III/Vet-I/PWD(R)-08/2021-22	N/A
35	EE, PWD, Chirang (R & B) Division, Kajalgaon, BTAD, Assam	01/2020 to 10/2021	AMG-III/Vet-I/PWD(B)-01/2021-22	N/A

36	EE, Teok & Mariani Territorial Road Division, Jorhat	11/2019 to 11/2021	AMG-III/Vet-I/PWD(R)-09/2021-22	N/A
37	EE, PWD, Udalguri (R & B) Division, Udalguri, BTAD, Assam.	01/2018 to 12/2021	AMG-III/Vet-I/PWD(B)-02/2021-22	N/A
38	EE, Sivasagar & Thowra Territorial Road Division, Sivasagar	10/2017 to 01/2022	AMG-III/Vet-I/PWD(R)-11/2021-22	N/A

N/A=Not Available



AAO/AMG-III (Vetting-1)

ANNEXURE-C

STATEMENT SHOWING THE DIVISION WISE POSITION ON CLOSING OF PRICED STORES LEDGER 21-22

Sl. No.	Name of the Division	Period	I.R. No.	Position of Priced Store Ledger
1	EE, Hojai PHE Division, Hojai	04/2018 to 07/2021	AMG-III/Vet.-1/PHE-01/2021-22	Not Maintained
2	EE, Tezpur PHE Division, Tezpur.	03/2015 to 08/2021	AMG-III/Vet.-1/PHE-02/2021-22	Not Maintained
3	EE, Goalpara PHE Division, Goalpara.	11/2015 to 09/2021	AMG-III/Vet.-1/PHE-03/2021-22	Not Maintained
4	EE, Barpeta PHE Division, Barpeta.	02/2012 to 08/2021	AMG-III/Vet.-1/PHE-04/2021-22	Not Maintained
5	EE, Sibsagar PHE Division, Sibsagar	08/2018 to 10/2021	AMG-III/Vet.-1/PHE-05/2021-22	Not Maintained
6	EE, Dibrugarh PHE Division, Dibrugarh.	11/2016 to 11/2021	AMG-III/Vet.-1/PHE-06/2021-22	Not Maintained
7	EE, Dhemaji PHE Division, Dhemaji.	06/2018 to 01/2022	AMG-III/Vet.-1/PHE-07/2021-22	Maintained
8	EE, PHE Guwahati Division-1, Guwahati	11/2020 to 11/2022	AMG-III/Vet.-1/PHE-08/2021-22	Not Maintained
9	EE, Jorhat PHE Division, Jorhat	07/2018 to 01/2022	AMG-III/Vet.-1/PHE-09/2021-22	Not Maintained
10	EE, Kaliabor PHE Division, Nagaon.	04/2018 to 02/2022	AMG-III/Vet.-1/PHE-11/2021-22	Not Maintained
11	EE, PWD(R), Sipajhar & Kalaigaon TRD	11/2016 to 08/2021	AMG-III/Vet-I/PWD(R)-04/2021-22	Not maintained
12	EE, PWD, Dibrugarh, Lahowal, Moran & Tingkhong TRD	5/2019 to 01/2022	AMG-III/Vet-I/PWD(R)-12/2021-22	Not maintained
13	EE, PWD, Mangaldoi & Dalgao TRD	2/2020 to 12/2021	AMG-III/Vet-I/PWD(R)-10/2021-22	N/A
14	Chief Engineer, Irrigation Department, Chandmari, Guwahati, Assam-781003.	04-2017 to 10-2021	AMG-III/Vet-1/IRRIG-01/2021-22	N/A
15	Executive Engineer, Karbi Anglong (Irrigation) Division,	02-2019 to 10-2021	AMG-III/Vet-1/IRRIG-02/2021-22	Not Maintained

	Diphu, Assam- 782460			
16	Executive Engineer, Jamunamukh-Hojai- Lumding Division (Irrigation), Hojai, Assam- 782435	10-2017 to 10-2021	AMG-III/Vet- 1/IRRIG- 03/2021-22	Not Maintained
17	Executive Engineer, South NC Hills (Irrigation) Division, Haflong, Assam- 788819	08-2018 to 12-2021	AMG-III/Vet- 1/IRRIG- 04/2021-22	Not Maintained
18	E E, Sootea Division (Irrigation), Itakhola, Sonitpur,	09-2015 to 01-2022	AMG-III/Vet- 1/IRRIG- 05/2021-22	Not Maintained
19	Executive Engineer, Kaliabor Samaguri Division (Irrigation), Jakhalaband, Nagaon, Assam- 782137	09-2017 to 01-2022	AMG-III/Vet- 1/IRRIG- 06/2021-22	Not Maintained
20	E E, Dispur Division (Irrigation), Tetelia, Sonapur,	10-2017 to 02-2022	AMG-III/Vet- 1/IRRIG- 07/2021-22	N/A
21	Director of Design WR Department, Chandmari, Guwahati	01.04.2014 to 31.10.2021	AMG-III/Vet- I/WR-04/2021-22	Not Maintained
22	EE Nagaon WR Division, Nagaon	01.02.2017 to 31.10.2021	AMG-III/Vet- I/WR-05/2021-22	Not Maintained
23	EE Diphu WR Division	01.12.2017 to 30.11.2021	AMG-III/Vet- I/WR-06/2021-22	Not Maintained
24	EE Goalpara WRb Division	01.06.2014 to 31.12.2021	AMG-III/Vet- I/WR-09/2021-22	Maintained up to 03/2008
25	EE Baksa WR Division, Mushalpur	01.10.2017 to 31.01.2022	AMG-III/Vet- I/WR-14/2021-22	Not Maintained
26	EE Nalbari WR Division	01.04.2014 to 31.01.2022	AMG-III/Vet- I/WR-15/2021-22	Not Maintained
27	EE Morigaon WR Division	01.12.2016 to 28.02.2022	AMG-III/Vet- I/WR-16/2021-22	Not Maintained
28	Chief Engineer WR Department, Guwahati	01.04.2018 to 31.10.2021	AMG-III/Vet- I/WR-03/2021-22	Not Maintained
29	EE Dispur TRD Bamunimaidum Guwahati	01.09.2019 to 31.07.2021	AMG-III/Vet- I/PWD(R)- 01/2021-22	Not Maintained
30	EE Barpeta, Baghbar and Changa TRD, Barpeta	01.03.2019 to 30.09.2021	AMG-III/Vet- I/PWD(R)- 06/2021-22	Not Maintained
31	EE Nalbari TRD, Nalbari	01.07.2019 to 31.08.2021	AMG-III/Vet- I/PWD(R)- 05/2021-22	Not Maintained
32	EE,PWD, Umrangso NEC Division (Certification Audit)	2011-12	AMG-III/Vet- I/PWD(R)- 07/2021-22	Not Maintained

33	CE, PWD, Roads, Chandmari. Guwahati	02/2020 to 07/2021	AMG-III/Vet- I/PWD(R)- 01/2021-22	N/A
34	EE, Jorhat Dergaon & Titabor Territorial Road Division, Jorhat	11/2019 to 10/2021	AMG-III/Vet- I/PWD(R)- 08/2021-22	N/A
35	EE, PWD, Chirang (R & B) Division, Kajalgaon, BTAD, Assam	01/2020 to 10/2021	AMG-III/Vet- I/PWD(B)- 01/2021-22	N/A
36	EE, Teok & Mariani Territorial Road Division, Jorhat	11/2019 to11/2021	AMG-III/Vet- I/PWD(R)- 09/2021-22	N/A
37	EE, PWD, Udalguri (R & B) Division, Udalguri, BTAD, Assam.	01/2018 to 12/2021	AMG-III/Vet- I/PWD(B)- 02/2021-22	N/A
38	EE, Sivasagar & Thowra Territorial Road Division, Sivasagar	10/2017 to 01/2022	AMG-III/Vet- I/PWD(R)- 11/2021-22	N/A

N/A=Not Available



AAO/AMG-III (Vetting-1)


ANNEXURE 'D'

**STATEMENT SHOWING THE DIVISION WHERE THE VALUE OF STOCK EXCEEDED
THE RESERVE STOCK LIMITS 21-22**

Sl. No.	Name of the Division	Period	I.R. No.	Sanctioned R.S.L (in lakh)	Present under stock (in lakh)	Excess over R.S.L (in lakh)
1	EE, Hojai PHE Division, Hojai	04/2018 to 07/2021	AMG-III/Vet.-1/PHE-01/2021-22	N/A	N/A	N/A
2	EE, Tezpur PHE Division, Tezpur.	03/2015 to 08/2021	AMG-III/Vet.-1/PHE-02/2021-22	N/A	N/A	N/A
3	EE, Goalpara PHE Division, Goalpara.	11/2015 to 09/2021	AMG-III/Vet.-1/PHE-03/2021-22	10.00	54.02	44.02
4	EE, Barpeta PHE Division, Barpeta.	02/2012 to 08/2021	AMG-III/Vet.-1/PHE-04/2021-22	10.00	11.58	1.58
5	EE, Sibsagar PHE Division, Sibsagar	08/2018 to 10/2021	AMG-III/Vet.-1/PHE-05/2021-22	N/A	N/A	N/A
6	EE, Dibrugarh PHE Division, Dibrugarh.	11/2016 to 11/2021	AMG-III/Vet.-1/PHE-06/2021-22	10.00	225.50	215.50
7	EE, Dhemaji PHE Division, Dhemaji.	06/2018 to 01/2022	AMG-III/Vet.-1/PHE-07/2021-22	N/A	N/A	N/A
8	EE, PHE Guwahati Division-1, Guwahati	11/2020 to 11/2022	AMG-III/Vet.-1/PHE-08/2021-22	34.00	61.93	27.93
9	EE, Jorhat PHE Division, Jorhat	07/2018 to 01/2022	AMG-III/Vet.-1/PHE-09/2021-22	25.00	317.89	292.89
10	EE, Kaliabor PHE Division, Nagaon.	04/2018 to 02/2022	AMG-III/Vet.-1/PHE-11/2021-22	15.00	98355.20	98340.20
11	EE, PWD(R), Sipajhar & Kalaigaon TRD	11/2016 to 08/2021	AMG-III/Vet-I/PWD(R)-04/2021-22	N/A	N/A	N/A
12	EE, PWD, Dibrugarh, Lahowal, Moran & Tingkhong TRD	5/2019 to 01/2022	AMG-III/Vet-I/PWD(R)-12/2021-22	10.00	122.17	112.17
13	EE, PWD, Mangaldoi & Dalgaon TRD	2/2020 to 12/2021	AMG-III/Vet-I/PWD(R)-10/2021-22	N/A	N/A	N/A
14	Chief Engineer, Irrigation Department, Chandmari, Guwahati, Assam-781003.	04-2017 to 10-2021	AMG-III/Vet-1/IRRIG-01/2021-22	NA	NA	NA
15	Executive Engineer, Karbi Anglong (Irrigation) Division, Diphu, Assam	02-2019 to 10-2021	AMG-III/Vet-1/IRRIG-02/2021-22	NA	NA	NA
16	Executive Engineer, Jamunamukh-Hojai-Lumding Division (Irrigation), Hojai,	10-2017 to 10-2021	AMG-III/Vet-1/IRRIG-03/2021-22	NA	NA	NA
17	Executive Engineer, South NC Hills (Irrigation) Division, Haflong, Assam-	08-2018 to 12-2021	AMG-III/Vet-1/IRRIG-04/2021-22	9.94	1.68	8.26
18	Executive Engineer, Sootea Division (Irrigation), Itakhola, Sonitpur, Assam	09-2015 to 01-2022	AMG-III/Vet-1/IRRIG-05/2021-22	NA	NA	NA
19	Executive Engineer, Kaliabor Samaguri Division (Irrigation), Jakhlaband, Nagaon,	09-2017 to 01-2022	AMG-III/Vet-1/IRRIG-06/2021-22	N/A	N/A	N/A
20	Executive Engineer, Dispur Division (Irrigation), Tetelia,	10-2017 to 02-2022	AMG-III/Vet-1/IRRIG-07/2021-22	N/A	N/A	NA

Sonapur, Assam						
21	Director of Design WR Department, Chandmari, Guwahati	04.2014 to 10.2021	AMG-III/Vet-I/WR-04/2021-22	N/A	N/A	N/A
22	EE Nagaon WR Division, Nagaon	02.2017 to 10.2021	AMG-III/Vet-I/WR-05/2021-22	N/A	N/A	N/A
23	EE Diphu WR Division	12.2017 to 11.2021	AMG-III/Vet-I/WR-06/2021-22	N/A	N/A	N/A
24	EE Goalpara WRb Division	06.2014 to 12.2021	AMG-III/Vet-I/WR-09/2021-22	N/A	N/A	N/A
25	EE Baksa WR Division, Mushalpur	10.2017 to 01.2022	AMG-III/Vet-I/WR-14/2021-22	N/A	N/A	N/A
26	EE Nalbari WR Division	04.2014 to 01.2022	AMG-III/Vet-I/WR-15/2021-22	3.70	0.83	2.87
27	EE Morigaon WR Division	12.2016 to 02.2022	AMG-III/Vet-I/WR-16/2021-22	N/A	N/A	N/A
28	Chief Engineer WR Department, Guwahati	04.2018 to 10.2021	AMG-III/Vet-I/WR-03/2021-22	N/A	N/A	N/A
29	EE Dispur TRD Bamunimaikum Guwahati	09.2019 to 07.2021	AMG-III/Vet-I/PWD(R)-01/2021-22	N/A	5.00	N/A
30	EE Barpeta, Baghbar and Changa TRD, Barpeta	03.2019 to 09.2021	AMG-III/Vet-I/PWD(R)-06/2021-22	10.00	131.69	121.69
31	EE Nalbari TRD, Nalbari	07.2019 to 08.2021	AMG-III/Vet-I/PWD(R)-05/2021-22	6.00	N/A	N/A
32	EE,PWD, Umrangso NEC Division (Certification Audit)	2011-12	AMG-III/Vet-I/PWD(R)-07/2021-22	N/A	N/A	N/A
33	CE, PWD, Roads, Chandmari. Guwahati	02/2020 to 07/2021	AMG-III/Vet-I/PWD(R)-01/2021-22	N/A	N/A	N/A
34	EE, Jorhat Dergaon & Titabor Territorial Road Division, Jorhat	11/2019 to 10/2021	AMG-III/Vet-I/PWD(R)-08/2021-22	N/A	N/A	N/A
35	EE, PWD, Chirang (R & B) Division, Kajalgaon, BTAD, Assam	01/2020 to 10/2021	AMG-III/Vet-I/PWD(B)-01/2021-22	N/A	N/A	N/A
36	EE, Teok & Mariani Territorial Road Division, Jorhat	11/2019 to 11/2021	AMG-III/Vet-I/PWD(R)-09/2021-22	N/A	N/A	N/A
37	EE, PWD, Udalguri (R & B) Division, Udalguri, BTAD, Assam.	01/2018 to 12/2021	AMG-III/Vet-I/PWD(B)-02/2021-22	N/A	N/A	N/A
38	EE, Sivasagar & Thowra Territorial Road Division, Sivasagar	10/2017 to 01/2022	AMG-III/Vet-I/PWD(R)-11/2021-22	N/A	N/A	N/A
Total				143.64	99287.49	99167.11

N/A=Not Available


AAO/AMG-III (Vetting-1)

ANNEXURE 'E'

**STATEMENT SHOWING THE DIVISION WISE POSITION OF PHYSICAL
VERIFICATION OF STOCK & STORE 21-22**

Sl. No.	Name of the Division	Period	I.R. No.	Position of physical verification of Stock & Store
1	EE, Hojai PHE Division, Hojai	04/2018 to 07/2021	AMG-III/Vet.-1/PHE-01/2021-22	Done on 17/02/2021
2	EE, Tezpur PHE Division, Tezpur.	03/2015 to 08/2021	AMG-III/Vet.-1/PHE-02/2021-22	Done on 16/10/2020
3	EE, Goalpara PHE Division, Goalpara.	11/2015 to 09/2021	AMG-III/Vet.-1/PHE-03/2021-22	N/A
4	EE, Barpeta PHE Division, Barpeta.	02/2012 to 08/2021	AMG-III/Vet.-1/PHE-04/2021-22	Done on 15/09/2011
5	EE, Sibsagar PHE Division, Sibsagar	08/2018 to 10/2021	AMG-III/Vet.-1/PHE-05/2021-22	N/A
6	EE, Dibrugarh PHE Division, Dibrugarh.	11/2016 to 11/2021	AMG-III/Vet.-1/PHE-06/2021-22	N/A
7	EE, Dhemaji PHE Division, Dhemaji.	06/2018 to 01/2022	AMG-III/Vet.-1/PHE-07/2021-22	N/A
8	EE, PHE Guwahati Division-1, Guwahati	11/2020 to 11/2022	AMG-III/Vet.-1/PHE-08/2021-22	N/A
9	EE, Jorhat PHE Division, Jorhat	07/2018 to 01/2022	AMG-III/Vet.-1/PHE-09/2021-22	N/A
10	EE, Kaliabor PHE Division, Nagaon.	04/2018 to 02/2022	AMG-III/Vet.-1/PHE-11/2021-22	N/A
11	EE, PWD(R), Sipajhar & Kalaigaon TRD	11/2016 to 08/2021	AMG-III/Vet-I/PWD(R)-04/2021-22	N/A
12	EE, PWD, Dibrugarh, Lahowal, Moran & Tingkhong TRD	5/2019 to 01/2022	AMG-III/Vet-I/PWD(R)-12/2021-22	N/A
13	EE, PWD, Mangaldoi & Dalgaon TRD	2/2020 to 12/2021	AMG-III/Vet-I/PWD(R)-10/2021-22	N/A
14	Chief Engineer, Irrigation Department, Chandmari, Guwahati, Assam-781003.	04-2017 to 10-2021	AMG-III/Vet-1/IRRIG-01/2021-22	NA
15	Executive Engineer, Karbi Anglong (Irrigation) Division, Diphu, Assam- 782460	02-2019 to 10-2021	AMG-III/Vet-1/IRRIG-02/2021-22	NA
16	Executive Engineer, Jamunamukh-Hojai-Lumding Division (Irrigation), Hojai, Assam- 782435	10-2017 to 10-2021	AMG-III/Vet-1/IRRIG-03/2021-22	Done on 16-11-2021
17	Executive Engineer, South NC Hills (Irrigation) Division, Haflong, Assam-	08-2018 to 12-2021	AMG-III/Vet-1/IRRIG-04/2021-22	NA

	788819			
18	Executive Engineer, Sootea Division (Irrigation), Itakhola, Sonitpur, Assam- 784182	09-2015 to 01- 2022	AMG-III/Vet-1/IRRIG- 05/2021-22	Done on 23-02- 2022
19	Executive Engineer, Kaliabor Samaguri Division (Irrigation), Jakhalaband, Nagaon, Assam- 782137	09-2017 to 01- 2022	AMG-III/Vet-1/IRRIG- 06/2021-22	N/A
20	Executive Engineer, Dispur Division (Irrigation), Tetelia, Sonapur, Assam- 782402	10-2017 to 02- 2022	AMG-III/Vet-1/IRRIG- 07/2021-22	Done on 04-03- 2021
21	Director of Design WR Department, Chandmari, Guwahati	04.2014 to 10.2021	AMG-III/Vet-I/WR- 04/2021-22	NA
22	EE Nagaon WR Division, Nagaon	02.2017 to 10.2021	AMG-III/Vet-I/WR- 05/2021-22	NA
23	EE Diphu WR Division	12.2017 to 11.2021	AMG-III/Vet-I/WR- 06/2021-22	N/A
24	EE Goalpara WRb Division	06.2014 to 12.2021	AMG-III/Vet-I/WR- 09/2021-22	12.10.2010
25	EE Baksa WR Division, Mushalpur	10.2017 to 01.2022	AMG-III/Vet-I/WR- 14/2021-22	N/A
26	EE Nalbari WR Division	04.2014 to 01.2022	AMG-III/Vet-I/WR- 15/2021-22	N/A
27	EE Morigaon WR Division	12.2016 to 02.2022	AMG-III/Vet-I/WR- 16/2021-22	N/A
28	Chief Engineer WR Department, Guwahati	04.2018 to 10.2021	AMG-III/Vet-I/WR- 03/2021-22	N/A
29	EE Dispur TRD Bamunimaidum Guwahati	09.2019 to 07.2021	AMG-III/Vet-I/PWD(R)- 01/2021-22	N/A
30	EE Barpeta, Baghbar and Changa TRD, Barpeta	03.2019 to 09.2021	AMG-III/Vet-I/PWD(R)- 06/2021-22	N/A
31	EE Nalbari TRD, Nalbari	07.2019 to 08.2021	AMG-III/Vet-I/PWD(R)- 05/2021-22	N/A
32	EE,PWD, Umrangso NEC Division (Certification Audit)	2011-12	AMG-III/Vet-I/PWD(R)- 07/2021-22	N/A
33	CE, PWD, Roads, Chandmari. Guwahati	02/2020 to 07/2021	AMG-III/Vet-I/PWD(R)- 01/2021-22	N/A
34	EE, Jorhat Dergaon & Titabor Territorial Road Division, Jorhat	11/2019 to 10/2021	AMG-III/Vet-I/PWD(R)- 08/2021-22	N/A
35	EE, PWD, Chirang (R & B) Division, Kajalgaon, BTAD, Assam	01/2020 to 10/2021	AMG-III/Vet-I/PWD(B)- 01/2021-22	N/A
36	EE, Teok & Mariani Territorial Road Division, Jorhat	11/2019 to11/2021	AMG-III/Vet-I/PWD(R)- 09/2021-22	N/A
37	EE, PWD, Udalguri (R & B) Division, Udalguri, BTAD, Assam.	01/2018 to 12/2021	AMG-III/Vet-I/PWD(B)- 02/2021-22	N/A

38	EE, Sivasagar & Thowra Territorial Road Division, Sivasagar	10/2017 to 01/2022	AMG-III/Vet-I/PWD(R)- 11/2021-22	N/A
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N/A=Not Available



AAO/AMG-III (Vetting-1)

ANNEXURE 'F'

STATEMENT SHOWING THE DIVISION WISE POSITION OF AMOUNT LYING UNADJUSTED UNDER MISC. P.W. ADVANCE UP TO 21-22

Sl. No.	Name of the Division	Period	I.R. No.	Position of Misc. P.W. Advance (in lakh)
1	EE, Hojai PHE Division, Hojai	04/2018 to 07/2021	AMG-III/Vet.-1/PHE-01/2021-22	N/A
2	EE, Tezpur PHE Division, Tezpur.	03/2015 to 08/2021	AMG-III/Vet.-1/PHE-02/2021-22	N/A
3	EE, Goalpara PHE Division, Goalpara.	11/2015 to 09/2021	AMG-III/Vet.-1/PHE-03/2021-22	N/A
4	EE, Barpeta PHE Division, Barpeta.	02/2012 to 08/2021	AMG-III/Vet.-1/PHE-04/2021-22	N/A
5	EE, Sibsagar PHE Division, Sibsagar	08/2018 to 10/2021	AMG-III/Vet.-1/PHE-05/2021-22	N/A
6	EE, Dibrugarh PHE Division, Dibrugarh.	11/2016 to 11/2021	AMG-III/Vet.-1/PHE-06/2021-22	N/A
7	EE, Dhemaji PHE Division, Dhemaji.	06/2018 to 01/2022	AMG-III/Vet.-1/PHE-07/2021-22	N/A
8	EE, PHE Guwahati Division-1, Guwahati	11/2020 to 11/2022	AMG-III/Vet.-1/PHE-08/2021-22	N/A
9	EE, Jorhat PHE Division, Jorhat	07/2018 to 01/2022	AMG-III/Vet.-1/PHE-09/2021-22	N/A
10	EE, Kaliabor PHE Division, Nagaon.	04/2018 to 02/2022	AMG-III/Vet.-1/PHE-11/2021-22	N/A
11	EE, PWD(R), Sipajhar & Kalaigaon TRD	11/2016 to 08/2021	AMG-III/Vet-I/PWD(R)-04/2021-22	N/A
12	EE, PWD, Dibrugarh, Lahowal, Moran & Tingkhong TRD	5/2019 to 01/2022	AMG-III/Vet-I/PWD(R)-12/2021-22	N/A
13	EE, PWD, Mangaldoi & Dalgaoon TRD	2/2020 to 12/2021	AMG-III/Vet-I/PWD(R)-10/2021-22	N/A
14	Chief Engineer,Irrigation Department, Chandmari, Guwahati, Assam-781003.	04-2017 to 10-2021	AMG-III/Vet-1/IRRIG-01/2021-22	N/A
15	Executive Engineer, Karbi Anglong (Irrigation) Division, Diphu.	02-2019 to 10-2021	AMG-III/Vet-1/IRRIG-02/2021-22	N/A
16	Executive Engineer, Jamunamukh-Hojai-Lumding Division (Irrigation), Hojai, Assam-782435	10-2017 to 10-2021	AMG-III/Vet-1/IRRIG-03/2021-22	N/A
17	Executive Engineer, South NC Hills (Irrigation) Division, Haflong,	08-2018 to 12-2021	AMG-III/Vet-1/IRRIG-04/2021-22	N/A

18	Executive Engineer, Sootea Division (Irrigation), Itakhola, Sonitpur, Assam- 784182	09-2015 to 01-2022	AMG-III/Vet-1/IRRIG-05/2021-22	N/A
19	Executive Engineer, Kaliabor Samaguri Division (Irrigation), Jakhalaband, Nagaon, Assam- 782137	09-2017 to 01-2022	AMG-III/Vet-1/IRRIG-06/2021-22	N/A
20	Executive Engineer, Dispur Division (Irrigation), Tetelia, Sonapur, Assam- 782402	10-2017 to 02-2022	AMG-III/Vet-1/IRRIG-07/2021-22	N/A
21	Director of Design WR Department, Chandmari, Guwahati	04.2014 to 10.2021	AMG-III/Vet-I/WR-04/2021-22	Not Maintained
22	EE Nagaon WR Division, Nagaon	02.2017 to 10.2021	AMG-III/Vet-I/WR-05/2021-22	Not Maintained
23	EE Diphu WR Division	12.2017 to 11.2021	AMG-III/Vet-I/WR-06/2021-22	Not Maintained
24	EE Goalpara WR Division	06.2014 to 12.2021	AMG-III/Vet-I/WR-09/2021-22	88178.79
25	EE Baksa WR Division, Mushalpur	10.2017 to 01.2022	AMG-III/Vet-I/WR-14/2021-22	Not Maintained
26	EE Nalbari WR Division	04.2014 to 01.2022	AMG-III/Vet-I/WR-15/2021-22	Not Maintained
27	EE Morigaon WR Division	12.2016 to 02.2022	AMG-III/Vet-I/WR-16/2021-22	Not Maintained
28	Chief Engineer WR Department, Guwahati	04.2018 to 10.2021	AMG-III/Vet-I/WR-03/2021-22	Not Maintained
29	EE Dispur TRD Bamunimaikum Guwahati	09.2019 to 07.2021	AMG-III/Vet-I/PWD(R)-01/2021-22	N/A
30	EE Barpeta, Baghbar and Changa TRD, Barpeta	03.2019 to 09.2021	AMG-III/Vet-I/PWD(R)-06/2021-22	N/A
31	EE Nalbari TRD, Nalbari	07.2019 to 08.2021	AMG-III/Vet-I/PWD(R)-05/2021-22	N/A
32	EE,PWD, Umrangso NEC Division (Certification Audit)	2011-12	AMG-III/Vet-I/PWD(R)-07/2021-22	974.22
33	CE, PWD, Roads, Chandmari. Guwahati	02/2020 to 07/2021	AMG-III/Vet-I/PWD(R)-01/2021-22	N/A
34	EE, Jorhat Dergaon & Titabor Territorial Road Division, Jorhat	11/2019 to 10/2021	AMG-III/Vet-I/PWD(R)-08/2021-22	N/A
35	EE, PWD, Chirang (R & B) Division, Kajalgaon, BTAD, Assam	01/2020 to 10/2021	AMG-III/Vet-I/PWD(B)-01/2021-22	N/A
36	EE, Teok & Mariani Territorial Road Division, Jorhat	11/2019 to 11/2021	AMG-III/Vet-I/PWD(R)-09/2021-22	N/A

37	EE, PWD, Udalguri (R & B) Division, Udalguri, BTAD, Assam.	01/2018 to 12/2021	AMG-III/Vet-I/PWD(B)-02/2021-22	N/A
38	EE, Sivasagar & Thowra Territorial Road Division, Sivasagar	10/2017 to 01/2022	AMG-III/Vet-I/PWD(R)-11/2021-22	N/A
Total				89153.01

N/A=Not Available



AAO/AMG-III (Vetting-1)

ANNEXURE 'G'

**STATEMENT SHOWING THE DIVISION WISE POSITION OF CONTRACTOR LEDGER
21-22**

Sl. No.	Name of the Division	Period	I.R. No.	Month from which contractor Ledger Not maintained
1	EE, Hojai PHE Division, Hojai	04/2018 to 07/2021	AMG-III/Vet.-1/PHE-01/2021-22	Not Maintained
2	EE, Tezpur PHE Division, Tezpur.	03/2015 to 08/2021	AMG-III/Vet.-1/PHE-02/2021-22	Not Maintained
3	EE, Goalpara PHE Division, Goalpara.	11/2015 to 09/2021	AMG-III/Vet.-1/PHE-03/2021-22	Not Maintained
4	EE, Barpeta PHE Division, Barpeta.	02/2012 to 08/2021	AMG-III/Vet.-1/PHE-04/2021-22	Maintained up to 03/2006
5	EE, Sibsagar PHE Division, Sibsagar	08/2018 to 10/2021	AMG-III/Vet.-1/PHE-05/2021-22	Maintained
6	EE, Dibrugarh PHE Division, Dibrugarh.	11/2016 to 11/2021	AMG-III/Vet.-1/PHE-06/2021-22	Maintained
7	EE, Dhemaji PHE Division, Dhemaji.	06/2018 to 01/2022	AMG-III/Vet.-1/PHE-07/2021-22	Maintained up to 01/2022
8	EE, PHE Guwahati Division-1, Guwahati	11/2020 to 11/2022	AMG-III/Vet.-1/PHE-08/2021-22	Maintained
9	EE, Jorhat PHE Division, Jorhat	07/2018 to 01/2022	AMG-III/Vet.-1/PHE-09/2021-22	Maintained up to 03/2011
10	EE, Kaliabor PHE Division, Nagaon.	04/2018 to 02/2022	AMG-III/Vet.-1/PHE-11/2021-22	Not Maintained
11	EE, PWD(R), Sipajhar & Kalaigaon TRD	11/2016 to 08/2021	AMG-III/Vet-I/PWD(R)-04/2021-22	Not maintained
12	EE, PWD, Dibrugarh, Lahowal, Moran & Tingkhong TRD	5/2019 to 01/2022	AMG-III/Vet-I/PWD(R)-12/2021-22	Not maintained
13	EE, PWD, Mangaldoi & Dargaon TRD	2/2020 to 12/2021	AMG-III/Vet-I/PWD(R)-10/2021-22	Not maintained
14	Chief Engineer, Irrigation Department, Chandmari, Guwahati, Assam-781003.	04-2017 to 10-2021	AMG-III/Vet-1/IRRIG-01/2021-22	N/A
15	Executive Engineer, Karbi Anglong (Irrigation) Division, Diphu, Assam- 782460	02-2019 to 10-2021	AMG-III/Vet-1/IRRIG-02/2021-22	Not Maintained
16	Executive Engineer, Jamunamukh-Hojai-Lumding Division (Irrigation), Hojai, Assam-	10-2017 to 10-2021	AMG-III/Vet-1/IRRIG-03/2021-22	Not Maintained
17	Executive Engineer, South NC Hills (Irrigation) Division, Haflong, Assam-788819	08-2018 to 12-2021	AMG-III/Vet-1/IRRIG-04/2021-22	Not Maintained
18	Executive Engineer, Sootea Division (Irrigation), Itakhola, Sonitpur, Assam	09-2015 to 01-2022	AMG-III/Vet-1/IRRIG-05/2021-22	Not Maintained
19	Executive Engineer, Kaliabor Samaguri Division (Irrigation), Jakhlaband, Nagaon, Assam	09-2017 to 01-2022	AMG-III/Vet-1/IRRIG-06/2021-22	Not Maintained

20	Executive Engineer, Dispur Division (Irrigation), Tetelia, Sonapur, Assam	10-2017 to 02-2022	AMG-III/Vet-1/IRRIG-07/2021-22	Not Maintained
21	Director of Design WR Department, Chandmari, Guwahati	04.2014 to 10.2021	AMG-III/Vet-I/WR-04/2021-22	Not Maintained
22	EE Nagaon WR Division, Nagaon	02.2017 to 10.2021	AMG-III/Vet-I/WR-05/2021-22	Not Maintained
23	EE Diphu WR Division	12.2017 to 11.2021	AMG-III/Vet-I/WR-06/2021-22	Not Maintained
24	EE Goalpara WRb Division	06.2014 to 12.2021	AMG-III/Vet-I/WR-09/2021-22	03/2008
25	EE Baksa WR Division, Mushalpur	10.2017 to 01.2022	AMG-III/Vet-I/WR-14/2021-22	Not Maintained
26	EE Nalbari WR Division	04.2014 to 01.2022	AMG-III/Vet-I/WR-15/2021-22	Not Maintained
27	EE Morigaon WR Division	12.2016 to 02.2022	AMG-III/Vet-I/WR-16/2021-22	Not Maintained
28	Chief Engineer WR Department, Guwahati	04.2018 to 10.2021	AMG-III/Vet-I/WR-03/2021-22	Not Maintained
29	EE Dispur TRD Bamunimaidum Guwahati	09.2019 to 07.2021	AMG-III/Vet-I/PWD(R)-01/2021-22	08/2021
30	EE Barpeta, Baghbar and Changa TRD, Barpeta	03.2019 to 09.2021	AMG-III/Vet-I/PWD(R)-06/2021-22	Not Maintained
31	EE Nalbari TRD, Nalbari	07.2019 to 08.2021	AMG-III/Vet-I/PWD(R)-05/2021-22	Not Maintained
32	EE,PWD, Umrangso NEC Division (Certification Audit)	2011-12	AMG-III/Vet-I/PWD(R)-07/2021-22	Not Maintained
33	CE, PWD, Roads, Chandmari. Guwahati	02/2020 to 07/2021	AMG-III/Vet-I/PWD(R)-01/2021-22	N/A
34	EE, Jorhat Dergaon & Titabor Territorial Road Division, Jorhat	11/2019 to 10/2021	AMG-III/Vet-I/PWD(R)-08/2021-22	N/A
35	EE, PWD, Chirang (R & B) Division, Kajalgaon, BTAD, Assam	01/2020 to 10/2021	AMG-III/Vet-I/PWD(B)-01/2021-22	N/A
36	EE, Teok & Mariani Territorial Road Division, Jorhat	11/2019 to 11/2021	AMG-III/Vet-I/PWD(R)-09/2021-22	N/A
37	EE, PWD, Udalguri (R & B) Division, Udalguri, BTAD, Assam.	01/2018 to 12/2021	AMG-III/Vet-I/PWD(B)-02/2021-22	N/A
38	EE, Sivasagar & Thowra Territorial Road Division, Sivasagar	10/2017 to 01/2022	AMG-III/Vet-I/PWD(R)-11/2021-22	N/A

N/A=Not Available


AAO/AMG-III (Vetting-1)


ANNEXURE 'H'

STATEMENT SHOWING THE DIVISION WISE POSITION OF REGISTER OF WORKS 21-22

Sl. No.	Name of the Division	Period	I.R. No.	Month from which register of works Ledger Not maintained.
1	EE, Hojai PHE Division, Hojai	04/2018 to 07/2021	AMG-III/Vet.-1/PHE-01/2021-22	Maintained
2	EE, Tezpur PHE Division, Tezpur.	03/2015 to 08/2021	AMG-III/Vet.-1/PHE-02/2021-22	Maintained up to 03/2013
3	EE, Goalpara PHE Division, Goalpara.	11/2015 to 09/2021	AMG-III/Vet.-1/PHE-03/2021-22	Maintained up to 03/2021
4	EE, Barpeta PHE Division, Barpeta.	02/2012 to 08/2021	AMG-III/Vet.-1/PHE-04/2021-22	Maintained up to 03/2011
5	EE, Sibsagar PHE Division, Sibsagar	08/2018 to 10/2021	AMG-III/Vet.-1/PHE-05/2021-22	Maintained
6	EE, Dibrugarh PHE Division, Dibrugarh.	11/2016 to 11/2021	AMG-III/Vet.-1/PHE-06/2021-22	Maintained
7	EE, Dhemaji PHE Division, Dhemaji.	06/2018 to 01/2022	AMG-III/Vet.-1/PHE-07/2021-22	Maintained up to 01/2022
8	EE, PHE Guwahati Division-1, Guwahati	11/2020 to 11/2022	AMG-III/Vet.-1/PHE-08/2021-22	Maintained
9	EE, Jorhat PHE Division, Jorhat	07/2018 to 01/2022	AMG-III/Vet.-1/PHE-09/2021-22	Maintained up to 03/2011
10	EE, Kaliabor PHE Division, Nagaon.	04/2018 to 02/2022	AMG-III/Vet.-1/PHE-11/2021-22	Maintained up to 09/2020
11	EE, PWD(R), Sipajhar & Kalaigaon TRD	11/2016 to 08/2021	AMG-III/Vet-I/PWD(R)-04/2021-22	Not maintained
12	EE, PWD, Dibrugarh, Lahowal, Moran & Tingkhong TRD	5/2019 to 01/2022	AMG-III/Vet-I/PWD(R)-12/2021-22	Maintained up to 01/2022
13	EE, PWD, Mangaldoi & Dalgaon TRD	2/2020 to 12/2021	AMG-III/Vet-I/PWD(R)-10/2021-22	Not maintained
14	Chief Engineer, Irrigation Department, Chandmari, Guwahati, Assam-781003.	04-2017 to 10-2021	AMG-III/Vet-1/IRRIG-01/2021-22	N/A
15	Executive Engineer, Karbi Anglong (Irrigation) Division, Diphu, Assam- 782460	02-2019 to 10-2021	AMG-III/Vet-1/IRRIG-02/2021-22	Maintained upto Oct/2021
16	Executive Engineer, Jamunamukh-Hojai-Lumding Division (Irrigation), Hojai.	10-2017 to 10-2021	AMG-III/Vet-1/IRRIG-03/2021-22	Maintained upto March/2008
17	Executive Engineer, South NC Hills (Irrigation) Division, Haflong, Assam- 788819	08-2018 to 12-2021	AMG-III/Vet-1/IRRIG-04/2021-22	Not Maintained
18	Executive Engineer, Sootea Division (Irrigation), Itakhola, Sonitpur, Assam- 784182	09-2015 to 01-2022	AMG-III/Vet-1/IRRIG-05/2021-22	Not Maintained
19	Executive Engineer, Kaliabor Samaguri Division (Irrigation), Jakhlaband, Nagaon, Assam- 782137	09-2017 to 01-2022	AMG-III/Vet-1/IRRIG-06/2021-22	Not Maintained
20	Executive Engineer, Dispur	10-2017 to 02-	AMG-III/Vet-	Maintained

	Division (Irrigation), Tetelia, Sonapur, Assam- 782402	2022	I/IRRIG-07/2021-22	upto Feb/2022
21	Director of Design WR Department, Chandmari, Guwahati	04.2014 to 10.2021	AMG-III/Vet-I/WR-04/2021-22	Not Maintained
22	EE Nagaon WR Division, Nagaon	02.2017 to 10.2021	AMG-III/Vet-I/WR-05/2021-22	Not Maintained
23	EE Diphu WR Division	12.2017 to 11.2021	AMG-III/Vet-I/WR-06/2021-22	Not Maintained
24	EE Goalpara WRb Division	06.2014 to 12.2021	AMG-III/Vet-I/WR-09/2021-22	Maintained upto 03/2008
25	EE Baksa WR Division, Mushalpur	10.2017 to 01.2022	AMG-III/Vet-I/WR-14/2021-22	Not Maintained
26	EE Nalbari WR Division	04.2014 to 01.2022	AMG-III/Vet-I/WR-15/2021-22	Not Maintained
27	EE Morigaon WR Division	12.2016 to 02.2022	AMG-III/Vet-I/WR-16/2021-22	Maintained upto 02/2022
28	Chief Engineer WR Department, Guwahati	04.2018 to 10.2021	AMG-III/Vet-I/WR-03/2021-22	Not Maintained
29	EE Dispur TRD Bamunimaidum Guwahati	09.2019 to 07.2021	AMG-III/Vet-I/PWD(R)-01/2021-22	Maintained upto 08/2021
30	EE Barpeta, Baghbar and Changa TRD, Barpeta	03.2019 to 09.2021	AMG-III/Vet-I/PWD(R)-06/2021-22	Not Maintained
31	EE Nalbari TRD, Nalbari	07.2019 to 08.2021	AMG-III/Vet-I/PWD(R)-05/2021-22	Maintained upto 09/2016
32	EE,PWD, Umrangso NEC Division (Certification Audit)	2011-12	AMG-III/Vet-I/PWD(R)-07/2021-22	Not Maintained
33	CE, PWD, Roads, Chandmari. Guwahati	02/2020 to 07/2021	AMG-III/Vet-I/PWD(R)-01/2021-22	N/A
34	EE, Jorhat Dergaon & Titabor Territorial Road Division, Jorhat	11/2019 to 10/2021	AMG-III/Vet-I/PWD(R)-08/2021-22	N/A
35	EE, PWD, Chirang (R & B) Division, Kajalgaon, BTAD, Assam	01/2020 to 10/2021	AMG-III/Vet-I/PWD(B)-01/2021-22	Partially Maintained
36	EE, Teok & Mariani Territorial Road Division, Jorhat	11/2019 to 11/2021	AMG-III/Vet-I/PWD(R)-09/2021-22	N/A
37	EE, PWD, Udalguri (R & B) Division, Udalguri, BTAD, Assam.	01/2018 to 12/2021	AMG-III/Vet-I/PWD(B)-02/2021-22	N/A
38	EE, Sivasagar & Thowra Territorial Road Division, Sivasagar	10/2017 to 01/2022	AMG-III/Vet-I/PWD(R)-11/2021-22	N/A

N/A=Not Available


AAO/AMG-III (Vetting-1)

ANNEXURE 'I'

**STATEMENT SHOWING THE DIVISION WISE POSITION OF SETTLEMENT WITH
TREASURIES AND DELAY IN SUBMISSION OF FORM-51.
21-22**

Sl. No.	Name of the Division	Period	I.R. No.	Form-51 Reconciliation in Arrear w.e.f
1	EE, Hojai PHE Division, Hojai	04/2018 to 07/2021	AMG-III/Vet.-1/PHE-01/2021-22	07/2021
2	EE, Tezpur PHE Division, Tezpur.	03/2015 to 08/2021	AMG-III/Vet.-1/PHE-02/2021-22	03/1999
3	EE, Goalpara PHE Division, Goalpara.	11/2015 to 09/2021	AMG-III/Vet.-1/PHE-03/2021-22	04/1998
4	EE, Barpeta PHE Division, Barpeta.	02/2012 to 08/2021	AMG-III/Vet.-1/PHE-04/2021-22	06/1991
5	EE, Sibsagar PHE Division, Sibsagar	08/2018 to 10/2021	AMG-III/Vet.-1/PHE-05/2021-22	08/2014
6	EE, Dibrugarh PHE Division, Dibrugarh.	11/2016 to 11/2021	AMG-III/Vet.-1/PHE-06/2021-22	09/2000
7	EE, Dhemaji PHE Division, Dhemaji.	06/2018 to 01/2022	AMG-III/Vet.-1/PHE-07/2021-22	08/2010
8	EE, PHE Guwahati Division-1, Guwahati	11/2020 to 11/2022	AMG-III/Vet.-1/PHE-08/2021-22	09/1973
9	EE, Jorhat PHE Division, Jorhat	07/2018 to 01/2022	AMG-III/Vet.-1/PHE-09/2021-22	03/2011
10	EE, Kaliabor PHE Division, Nagaon.	04/2018 to 02/2022	AMG-III/Vet.-1/PHE-11/2021-22	03/2018
11	EE, PWD(R), Sipajhar & Kalaigaon TRD	11/2016 to 08/2021	AMG-III/Vet-I/PWD(R)-04/2021-22	06/1982
12	EE, PWD, Dibrugarh, Lahowal, Moran & Tingkhong TRD	5/2019 to 01/2022	AMG-III/Vet-I/PWD(R)-12/2021-22	N/A
13	EE, PWD, Mangaldoi & Dalgaon TRD	2/2020 to 12/2021	AMG-III/Vet-I/PWD(R)-10/2021-22	07/1982
14	Chief Engineer, Irrigation Department, Chandmari, Guwahati, Assam-781003.	04-2017 to 10-2021	AMG-III/Vet-1/IRRIG-01/2021-22	NA
15	Executive Engineer, Karbi Anglong (Irrigation) Division, Diphu, Assam-782460	02-2019 to 10-2021	AMG-III/Vet-1/IRRIG-02/2021-22	Upto Oct/2021
16	Executive Engineer, Jamunamukh-Hojai-Lumding Division (Irrigation), Hojai, Assam	10-2017 to 10-2021	AMG-III/Vet-1/IRRIG-03/2021-22	Upto March/1988
17	Executive Engineer, South NC Hills (Irrigation) Division, Haflong, Assam-788819	08-2018 to 12-2021	AMG-III/Vet-1/IRRIG-04/2021-22	Upto 03/2007
18	Executive Engineer, Sootea Division (Irrigation), Itakhola, Sonitpur, Assam-784182	09-2015 to 01-2022	AMG-III/Vet-1/IRRIG-05/2021-22	Upto 01/2022

19	Executive Engineer, Kaliabor Samaguri Division (Irrigation), Jakhalaband, Nagaon, Assam	09-2017 to 01-2022	AMG-III/Vet-1/IRRIG- 06/2021-22	Upto 01/2022
20	Executive Engineer, Dispur Division (Irrigation), Tetelia, Sonapur, Assam- 782402	10-2017 to 02-2022	AMG-III/Vet-1/IRRIG- 07/2021-22	Upto 12/1978
21	Director of Design WR Department, Chandmari, Guwahati	04.2014 to 10.2021	AMG-III/Vet-I/WR- 04/2021-22	Not Maintained
22	EE Nagaon WR Division, Nagaon	02.2017 to 10.2021	AMG-III/Vet-I/WR- 05/2021-22	02/1995
23	EE Diphu WR Division	12.2017 to 11.2021	AMG-III/Vet-I/WR- 06/2021-22	02/1995
24	EE Goalpara WRb Division	06.2014 to 12.2021	AMG-III/Vet-I/WR- 09/2021-22	08/1988
25	EE Baksa WR Division, Mushalpur	10.2017 to 01.2022	AMG-III/Vet-I/WR- 14/2021-22	2013
26	EE Nalbari WR Division	04.2014 to 01.2022	AMG-III/Vet-I/WR- 15/2021-22	07/2020
27	EE Morigaon WR Division	12.2016 to 02.2022	AMG-III/Vet-I/WR- 16/2021-22	05/2021
28	Chief Engineer WR Department, Guwahati	04.2018 to 10.2021	AMG-III/Vet-I/WR- 03/2021-22	Not Maintained
29	EE Dispur TRD Bamunimaidum Guwahati	09.2019 to 07.2021	AMG-III/Vet-I/PWD(R)01/2021-22	05/1989
30	EE Barpeta, Baghbar and Changa TRD, Barpeta	03.2019 to 09.2021	AMG-III/Vet-I/PWD(R)06/2021-22	NA
31	EE Nalbari TRD, Nalbari	07.2019 to 08.2021	AMG-III/Vet-I/PWD(R)05/2021-22	N/A
32	EE,PWD, Umrangso NEC Division (Certification Audit)	2011-12	AMG-III/Vet-I/PWD(R)07/2021-22	11/2011
33	CE, PWD, Roads, Chandmari. Guwahati	02/2020 to 07/2021	AMG-III/Vet- I/PWD(R)-01/2021-22	N/A
34	EE, Jorhat Dergaon & Titabor Territorial Road Division, Jorhat	11/2019 to 10/2021	AMG-III/Vet- I/PWD(R)-08/2021-22	03/2017
35	EE, PWD, Chirang (R & B) Division, Kajalgaon, BTAD, Assam	01/2020 to 10/2021	AMG-III/Vet- I/PWD(B)-01/2021-22	12/2017
36	EE, Teok & Mariani Territorial Road Division, Jorhat	11/2019 to11/2021	AMG-III/Vet- I/PWD(R)-09/2021-22	N/A
37	EE, PWD, Udalguri (R & B) Division, Udalguri, BTAD, Assam.	01/2018 to 12/2021	AMG-III/Vet- I/PWD(B)-02/2021-22	N/A
38	EE, Sivasagar & Thowra Territorial Road Division, Sivasagar	10/2017 to 01/2022	AMG-III/Vet- I/PWD(R)-11/2021-22	N/A

N/A=Not Available



AAO/AMG-III (Vetting-1)

ANNEXURE 'J'

**STATEMENT SHOWING THE DIVISION WISE POSITION OF OUTSTANDING W.M.C.
WITH MONEY VALUE 21-22**

Sl. No.	Name of the Division	Period	I.R. No.	Outstanding WMC 21-22 Amounting outstanding (in lakh)
1	EE, Hojai PHE Division, Hojai	04/2018 to 07/2021	AMG-III/Vet.-1/PHE-01/2021-22	Not Maintained
2	EE, Tezpur PHE Division, Tezpur.	03/2015 to 08/2021	AMG-III/Vet.-1/PHE-02/2021-22	Not Maintained
3	EE, Goalpara PHE Division, Goalpara.	11/2015 to 09/2021	AMG-III/Vet.-1/PHE-03/2021-22	Not Maintained
4	EE, Barpeta PHE Division, Barpeta.	02/2012 to 08/2021	AMG-III/Vet.-1/PHE-04/2021-22	Not Maintained
5	EE, Sibsagar PHE Division, Sibsagar	08/2018 to 10/2021	AMG-III/Vet.-1/PHE-05/2021-22	N/A
6	EE, Dibrugarh PHE Division, Dibrugarh.	11/2016 to 11/2021	AMG-III/Vet.-1/PHE-06/2021-22	N/A
7	EE, Dhemaji PHE Division, Dhemaji.	06/2018 to 01/2022	AMG-III/Vet.-1/PHE-07/2021-22	N/A
8	EE, PHE Guwahati Division-1, Guwahati	11/2020 to 11/2022	AMG-III/Vet.-1/PHE-08/2021-22	N/A
9	EE, Jorhat PHE Division, Jorhat	07/2018 to 01/2022	AMG-III/Vet.-1/PHE-09/2021-22	Not Maintained
10	EE, Kaliabor PHE Division, Nagaon.	04/2018 to 02/2022	AMG-III/Vet.-1/PHE-11/2021-22	Not Maintained
11	EE, PWD(R), Sipajhar & Kalaijaon TRD	11/2016 to 08/2021	AMG-III/Vet-I/PWD(R)-04/2021-22	N/A
12	EE, PWD, Dibrugarh, Lahowal, Moran & Tingkhong TRD	5/2019 to 01/2022	AMG-III/Vet-I/PWD(R)-12/2021-22	N/A
13	EE, PWD, Mangaldoi & Dalgaon TRD	2/2020 to 12/2021	AMG-III/Vet-I/PWD(R)-10/2021-22	N/A
14	Chief Engineer, Irrigation Department, Chandmari, Guwahati, Assam-781003.	04-2017 to 10-2021	AMG-III/Vet-1/IRRIG-01/2021-22	NA
15	Executive Engineer, Karbi Anglong (Irrigation) Division, Diphu, Assam-782460	02-2019 to 10-2021	AMG-III/Vet-1/IRRIG-02/2021-22	NA
16	Executive Engineer, Jamunamukh-Hojai-Lumding Division (Irrigation), Hojai, Assam	10-2017 to 10-2021	AMG-III/Vet-1/IRRIG-03/2021-22	20.74
17	Executive Engineer, South NC Hills (Irrigation) Division, Haflong, Assam-788819	08-2018 to 12-2021	AMG-III/Vet-1/IRRIG-04/2021-22	NA
18	Executive Engineer, Sootea Division (Irrigation), Itakhola, Sonitpur, Assam-784182	09-2015 to 01-2022	AMG-III/Vet-1/IRRIG-05/2021-22	NA

19	Executive Engineer, Kaliabor Samaguri Division (Irrigation), Jakhalaband, Nagaon, Assam	09-2017 to 01-2022	AMG-III/Vet-1/IRRIG- 06/2021-22	NA
20	Executive Engineer, Dispur Division (Irrigation), Tetelia, Sonapur, Assam- 782402	10-2017 to 02-2022	AMG-III/Vet-1/IRRIG- 07/2021-22	22.09
21	Director of Design WR Department, Chandmari, Guwahati	04.2014 to 10.2021	AMG-III/Vet-I/WR- 04/2021-22	Not Maintained
22	EE Nagaon WR Division, Nagaon	02.2017 to 10.2021	AMG-III/Vet-I/WR- 05/2021-22	Not Maintained
23	EE Diphu WR Division	12.2017 to 11.2021	AMG-III/Vet-I/WR- 06/2021-22	Not Maintained
24	EE Goalpara WRb Division	06.2014 to 12.2021	AMG-III/Vet-I/WR- 09/2021-22	Maintained Upto 03/2010
25	EE Baksa WR Division, Mushalpur	10.2017 to 01.2022	AMG-III/Vet-I/WR- 14/2021-22	Not Maintained
26	EE Nalbari WR Division	04.2014 to 01.2022	AMG-III/Vet-I/WR- 15/2021-22	Not Maintained
27	EE Morigaon WR Division	12.2016 to 02.2022	AMG-III/Vet-I/WR- 16/2021-22	Not Maintained
28	Chief Engineer WR Department, Guwahati	04.2018 to 10.2021	AMG-III/Vet-I/WR- 03/2021-22	Not Maintained
29	EE Dispur TRD Bamunimaidum Guwahati	09.2019 to 07.2021	AMG-III/Vet-I/PWD(R)- 01/2021-22	Maintained Upto 07/2021
30	EE Barpeta, Bagbar and Changa TRD, Barpeta	03.2019 to 09.2021	AMG-III/Vet-I/PWD(R)- 06/2021-22	Not Maintained
31	EE Nalbari TRD, Nalbari	07.2019 to 08.2021	AMG-III/Vet-I/PWD(R)- 05/2021-22	Not Maintained
32	EE,PWD, Umrangso NEC Division (Certification Audit)	2011-12	AMG-III/Vet-I/PWD(R)- 07/2021-22	Not Maintained
33	CE, PWD, Roads, Chandmari. Guwahati	02/2020 to 07/2021	AMG-III/Vet-I/PWD(R)- 01/2021-22	N/A
34	EE, Jorhat Dergaon & Titabor Territorial Road Division, Jorhat	11/2019 to 10/2021	AMG-III/Vet-I/PWD(R)- 08/2021-22	N/A
35	EE, PWD, Chirang (R & B) Division, Kajalgaon, BTAD, Assam	01/2020 to 10/2021	AMG-III/Vet-I/PWD(B)- 01/2021-22	N/A
36	EE, Teok & Mariani Territorial Road Division, Jorhat	11/2019 to 11/2021	AMG-III/Vet-I/PWD(R)- 09/2021-22	N/A
37	EE, PWD, Udalguri (R & B) Division, Udalguri, BTAD, Assam.	01/2018 to 12/2021	AMG-III/Vet-I/PWD(B)- 02/2021-22	N/A
38	EE, Sivasagar & Thowra Territorial Road Division, Sivasagar	10/2017 to 01/2022	AMG-III/Vet-I/PWD(R)- 11/2021-22	N/A
Total				42.83

N/A=Not Available


AAO/AMG-III (Vetting-1)


ANNEXURE 'K'

**STATEMENT SHOWING THE DIVISION WISE POSITION OF AMOUNT LYING UNDER
CASH SETTLEMENT SUSPENSE 21-22**

Sl. No.	Name of the Division	Period	I.R. No.	Inward Claim (in lakh)	Outward Claim (in lakh)
1	EE, Hojai PHE Division, Hojai	04/2018 to 07/2021	AMG-III/Vet.-1/PHE-01/2021-22	N/A	N/A
2	EE, Tezpur PHE Division, Tezpur.	03/2015 to 08/2021	AMG-III/Vet.-1/PHE-02/2021-22	N/A	N/A
3	EE, Goalpara PHE Division, Goalpara.	11/2015 to 09/2021	AMG-III/Vet.-1/PHE-03/2021-22	N/A	N/A
4	EE, Barpeta PHE Division, Barpeta.	02/2012 to 08/2021	AMG-III/Vet.-1/PHE-04/2021-22	N/A	N/A
5	EE, Sibsagar PHE Division, Sibsagar	08/2018 to 10/2021	AMG-III/Vet.-1/PHE-05/2021-22	N/A	N/A
6	EE, Dibrugarh PHE Division, Dibrugarh.	11/2016 to 11/2021	AMG-III/Vet.-1/PHE-06/2021-22	N/A	N/A
7	EE, Dhemaji PHE Division, Dhemaji.	06/2018 to 01/2022	AMG-III/Vet.-1/PHE-07/2021-22	N/A	N/A
8	EE, PHE Guwahati Division-1, Guwahati	11/2020 to 11/2022	AMG-III/Vet.-1/PHE-08/2021-22	N/A	N/A
9	EE, Jorhat PHE Division, Jorhat	07/2018 to 01/2022	AMG-III/Vet.-1/PHE-09/2021-22	N/A	N/A
10	EE, Kaliabor PHE Division, Nagaon.	04/2018 to 02/2022	AMG-III/Vet.-1/PHE-11/2021-22	N/A	N/A
11	EE, PWD(R), Sipajhar & Kalaigaon TRD	11/2016 to 08/2021	AMG-III/Vet-I/PWD(R)-04/2021-22	N/A	N/A
12	EE, PWD, Dibrugarh, Lahowal, Moran & Tingkhong TRD	5/2019 to 01/2022	AMG-III/Vet-I/PWD(R)-12/2021-22	N/A	N/A
13	EE, PWD, Mangaldoi & Dalgaon TRD	2/2020 to 12/2021	AMG-III/Vet-I/PWD(R)-10/2021-22	N/A	N/A
14	Chief Engieer,Irrigation Department, Chandmari, Guwahati, Assam-781003.	04-2017 to 10-2021	AMG-III/Vet-1/IRRIG-01/2021-22	NA	NA
15	Executive Engineer, Karbi Anglong (Irrigation) Division, Diphu, Assam-782460	02-2019 to 10-2021	AMG-III/Vet-1/IRRIG-02/2021-22	NA	NA
16	Executive Engineer, Jamunamukh-Hojai-Lumding Division (Irrigation), Hojai, Assam- 782435	10-2017 to 10-2021	AMG-III/Vet-1/IRRIG-03/2021-22	3.99	2.65
17	Executive Engineer, South NC Hills (Irrigation) Division, Haflong, Assam-788819	08-2018 to 12-2021	AMG-III/Vet-1/IRRIG-04/2021-22	NA	NA
18	Executive Engineer, Sootea Division (Irrigation), Itakhola, Sonitpur, Assam-784182	09-2015 to 01-2022	AMG-III/Vet-1/IRRIG-05/2021-22	NA	NA
19	Executive Engineer, Kaliabor Samaguri Division (Irrigation), Jakhlaband, Nagaon, Assam- 782137	09-2017 to 01-2022	AMG-III/Vet-1/IRRIG-06/2021-22	NA	NA
20	Executive Engineer, Dispur Division (Irrigation), Tetelia, Sonapur, Assam-782402	10-2017 to 02-2022	AMG-III/Vet-1/IRRIG-07/2021-22	3.67	27.80
21	Director of Design WR Department, Chandmari, Guwahati	04.2014 to 10.2021	AMG-III/Vet-I/WR-04/2021-22	NA	NA
22	EE Nagaon WR Division, Nagaon	02.2017 to 10.2021	AMG-III/Vet-I/WR-	NA	NA

			05/2021-22		
23	EE Diphu WR Division	12.2017 to 11.2021	AMG-III/Vet-I/WR-06/2021-22	NA	NA
24	EE Goalpara WRb Division	06.2014 to 12.2021	AMG-III/Vet-I/WR-09/2021-22	NA	NA
25	EE Baksa WR Division, Mushalpur	10.2017 to 01.2022	AMG-III/Vet-I/WR-14/2021-22	NA	NA
26	EE Nalbari WR Division	04.2014 to 01.2022	AMG-III/Vet-I/WR-15/2021-22	NA	NA
27	EE Morigaon WR Division	12.2016 to 02.2022	AMG-III/Vet-I/WR-16/2021-22	NA	NA
28	Chief Engineer WR Department, Guwahati	04.2018 to 10.2021	AMG-III/Vet-I/WR-03/2021-22	NA	NA
29	EE Dispur TRD Bamunimaidum Guwahati	09.2019 to 07.2021	AMG-III/Vet-I/PWD(R)-01/2021-22	NA	NA
30	EE Barpeta, Baghbar and Changa TRD, Barpeta	03.2019 to 09.2021	AMG-III/Vet-I/PWD(R)-06/2021-22	NA	NA
31	EE Nalbari TRD, Nalbari	07.2019 to 08.2021	AMG-III/Vet-I/PWD(R)-05/2021-22	NA	NA
32	EE,PWD, Umrangso NEC Division (Certification Audit)	2011-12	AMG-III/Vet-I/PWD(R)-07/2021-22	N/A	N/A
33	CE, PWD, Roads, Chandmari. Guwahati	02/2020 to 07/2021	AMG-III/Vet-I/PWD(R)-01/2021-22	N/A	N/A
34	EE, Jorhat Dergaon & Titabor Territorial Road Division, Jorhat	11/2019 to 10/2021	AMG-III/Vet-I/PWD(R)-08/2021-22	N/A	N/A
35	EE, PWD, Chirang (R & B) Division, Kajalgaon, BTAD, Assam	01/2020 to 10/2021	AMG-III/Vet-I/PWD(B)-01/2021-22	N/A	N/A
36	EE, Teok & Mariani Territorial Road Division, Jorhat	11/2019 to 11/2021	AMG-III/Vet-I/PWD(R)-09/2021-22	N/A	N/A
37	EE, PWD, Udalguri (R & B) Division, Udalguri, BTAD, Assam.	01/2018 to 12/2021	AMG-III/Vet-I/PWD(B)-02/2021-22	N/A	N/A
38	EE, Sivasagar & Thowra Territorial Road Division, Sivasagar	10/2017 to 01/2022	AMG-III/Vet-I/PWD(R)-11/2021-22	N/A	N/A
Total				7.66	30.45

N/A=Not Available


AAO/AMG-III (Vetting-1)


ANNEXURE 'L'

**STATEMENT SHOWING THE DIVISION WISE POSITION OF PAYMENT MADE
THROUGH HAND RECEIPT DURING THE YEAR 21-22**

Sl. No.	Name of the Division	Period	I.R. No.	Amount (` in lakh)
1	EE, Hojai PHE Division, Hojai	04/2018 to 07/2021	AMG-III/Vet.-1/PHE-01/2021-22	Not Maintained
2	EE, Tezpur PHE Division, Tezpur.	03/2015 to 08/2021	AMG-III/Vet.-1/PHE-02/2021-22	Not Maintained
3	EE, Goalpara PHE Division, Goalpara.	11/2015 to 09/2021	AMG-III/Vet.-1/PHE-03/2021-22	Not Maintained
4	EE, Barpeta PHE Division, Barpeta.	02/2012 to 08/2021	AMG-III/Vet.-1/PHE-04/2021-22	Not Maintained
5	EE, Sibsagar PHE Division, Sibsagar	08/2018 to 10/2021	AMG-III/Vet.-1/PHE-05/2021-22	N/A
6	EE, Dibrugarh PHE Division, Dibrugarh.	11/2016 to 11/2021	AMG-III/Vet.-1/PHE-06/2021-22	N/A
7	EE, Dhemaji PHE Division, Dhemaji.	06/2018 to 01/2022	AMG-III/Vet.-1/PHE-07/2021-22	N/A
8	EE, PHE Guwahati Division-1, Guwahati	11/2020 to 11/2022	AMG-III/Vet.-1/PHE-08/2021-22	N/A
9	EE, Jorhat PHE Division, Jorhat	07/2018 to 01/2022	AMG-III/Vet.-1/PHE-09/2021-22	Maintained up to 03/2011
10	EE, Kaliabor PHE Division, Nagaon.	04/2018 to 02/2022	AMG-III/Vet.-1/PHE-11/2021-22	Not Maintained
11	EE, PWD(R), Sipajhar & Kalaigaon TRD	11/2016 to 08/2021	AMG-III/Vet-I/PWD(R)-04/2021-22	N/A
12	EE, PWD, Dibrugarh, Lahowal, Moran & Tingkhong TRD	5/2019 to 01/2022	AMG-III/Vet-I/PWD(R)-12/2021-22	N/A
13	EE, PWD, Mangaldoi & Dalgaon TRD	2/2020 to 12/2021	AMG-III/Vet-I/PWD(R)-10/2021-22	N/A
14	Chief Engineer, Irrigation Department, Chandmari, Guwahati, Assam-781003.	04-2017 to 10-2021	AMG-III/Vet-1/IRRIG-01/2021-22	N/A
15	Executive Engineer, Karbi Anglong (Irrigation) Division, Diphu, Assam	02-2019 to 10-2021	AMG-III/Vet-1/IRRIG-02/2021-22	Not Maintained
16	Executive Engineer, Jamunamukh-Hojai-Lumding Division (Irrigation), Hojai,	10-2017 to 10-2021	AMG-III/Vet-1/IRRIG-03/2021-22	Not Maintained
17	Executive Engineer, South NC Hills (Irrigation) Division, Haflong, Assam	08-2018 to 12-2021	AMG-III/Vet-1/IRRIG-04/2021-22	N/A
18	Executive Engineer, Sootea Division (Irrigation), Itakhola, Sonitpur, Assam	09-2015 to 01-2022	AMG-III/Vet-1/IRRIG-05/2021-22	Not Maintained
19	Executive Engineer, Kaliabor Samaguri Division (Irrigation), Jakhalaband, Nagaon,	09-2017 to 01-2022	AMG-III/Vet-1/IRRIG-06/2021-22	Not Maintained

20	Executive Engineer, Dispur Division (Irrigation), Tetelia, Sonapur, Assam	10-2017 to 02-2022	AMG-III/Vet-I/IRRIG-07/2021-22	N/A
21	Director of Design WR Department, Chandmari, Guwahati	04.2014 to 10.2021	AMG-III/Vet-I/WR-04/2021-22	Not Maintained
22	EE Nagaon WR Division, Nagaon	02.2017 to 10.2021	AMG-III/Vet-I/WR-05/2021-22	Not Maintained
23	EE Diphu WR Division	12.2017 to 11.2021	AMG-III/Vet-I/WR-06/2021-22	Not Maintained
24	EE Goalpara WRb Division	06.2014 to 12.2021	AMG-III/Vet-I/WR-09/2021-22	Not Maintained
25	EE Baksa WR Division, Mushalpur	10.2017 to 01.2022	AMG-III/Vet-I/WR-14/2021-22	Not Maintained
26	EE Nalbari WR Division	04.2014 to 01.2022	AMG-III/Vet-I/WR-15/2021-22	Not Maintained
27	EE Morigaon WR Division	12.2016 to 02.2022	AMG-III/Vet-I/WR-16/2021-22	Not Maintained
28	Chief Engineer WR Department, Guwahati	04.2018 to 10.2021	AMG-III/Vet-I/WR-03/2021-22	Not Maintained
29	EE Dispur TRD Bamunimaidum Guwahati	09.2019 to 07.2021	AMG-III/Vet-I/PWD(R)-01/2021-22	Up to Date
30	EE Barpeta, Baghbar and Changa TRD, Barpeta	03.2019 to 09.2021	AMG-III/Vet-I/PWD(R)-06/2021-22	Not Maintained
31	EE Nalbari TRD, Nalbari	07.2019 to 08.2021	AMG-III/Vet-I/PWD(R)-05/2021-22	Maintained
32	EE,PWD, Umrangso NEC Division (Certification Audit)	2011-12	AMG-III/Vet-I/PWD(R)-07/2021-22	Not Maintained
33	CE, PWD, Roads, Chandmari. Guwahati	02/2020 to 07/2021	AMG-III/Vet-I/PWD(R)-01/2021-22	N/A
34	EE, Jorhat Dergaon & Titabor Territorial Road Division, Jorhat	11/2019 to 10/2021	AMG-III/Vet-I/PWD(R)-08/2021-22	N/A
35	EE, PWD, Chirang (R & B) Division, Kajalgaon, BTAD, Assam	01/2020 to 10/2021	AMG-III/Vet-I/PWD(B)-01/2021-22	N/A
36	EE, Teok & Mariani Territorial Road Division, Jorhat	11/2019 to 11/2021	AMG-III/Vet-I/PWD(R)-09/2021-22	N/A
37	EE, PWD, Udalguri (R & B) Division, Udalguri, BTAD, Assam.	01/2018 to 12/2021	AMG-III/Vet-I/PWD(B)-02/2021-22	N/A
38	EE, Sivasagar & Thowra Territorial Road Division, Sivasagar	10/2017 to 01/2022	AMG-III/Vet-I/PWD(R)-11/2021-22	N/A
Total				0.00

N/A=Not Available


AAO/AMG-III (Vetting-1)


ANNEXURE 'M'

**STATEMENT SHOWING THE DIVISION WISE POSITION OF EXCESS EXPENDITURE
OVER SANCTIONED ESTIMATES 21-22**

Sl. No.	Name of the Division	Period	I.R. No.	No. of Scheme/works	Amount (` in lakh)	Excess Expendr. Incurred (` in lakh)
1	EE, Hojai PHE Division, Hojai	04/2018 to 07/2021	AMG-III/Vet.-1/PHE-01/2021-22	-	-	-
2	EE, Tezpur PHE Division, Tezpur.	03/2015 to 08/2021	AMG-III/Vet.-1/PHE-02/2021-22	-	-	-
3	EE, Goalpara PHE Division, Goalpara.	11/2015 to 09/2021	AMG-III/Vet.-1/PHE-03/2021-22	-	-	-
4	EE, Barpeta PHE Division, Barpeta.	02/2012 to 08/2021	AMG-III/Vet.-1/PHE-04/2021-22	-	-	-
5	EE, Sibsagar PHE Division, Sibsagar	08/2018 to 10/2021	AMG-III/Vet.-1/PHE-05/2021-22	-	-	-
6	EE, Dibrugarh PHE Division, Dibrugarh.	11/2016 to 11/2021	AMG-III/Vet.-1/PHE-06/2021-22	-	-	-
7	EE, Dhemaji PHE Division, Dhemaji.	06/2018 to 01/2022	AMG-III/Vet.-1/PHE-07/2021-22	-	-	-
8	EE, PHE Guwahati Division-1, Guwahati	11/2020 to 11/2022	AMG-III/Vet.-1/PHE-08/2021-22	-	-	-
9	EE, Jorhat PHE Division, Jorhat	07/2018 to 01/2022	AMG-III/Vet.-1/PHE-09/2021-22	-	-	-
10	EE, Kaliabor PHE Division, Nagaon.	04/2018 to 02/2022	AMG-III/Vet.-1/PHE-11/2021-22	-	-	-
11	EE, PWD(R), Sipajhar & Kalaigaon TRD	11/2016 to 08/2021	AMG-III/Vet-I/PWD(R)-04/2021-22	-	-	-
12	EE, PWD, Dibrugarh, Lahowal, Moran & Tingkhong TRD	5/2019 to 01/2022	AMG-III/Vet-I/PWD(R)-12/2021-22	-	-	-
13	EE, PWD, Mangaldoi & Dalgaon TRD	2/2020 to 12/2021	AMG-III/Vet-I/PWD(R)-10/2021-22	-	-	-
14	Chief Engineer, Irrigation Department, Chandmari, Guwahati, Assam-781003.	04-2017 to 10-2021	AMG-III/Vet-1/IRRIG-01/2021-22	-	-	-
15	Executive Engineer, Karbi Anglong (Irrigation) Division, Diphu, Assam	02-2019 to 10-2021	AMG-III/Vet-1/IRRIG-02/2021-22	-	-	-
16	Executive Engineer, Jamunamukh-Hojai-Lumding Division (Irrigation), Hojai.	10-2017 to 10-2021	AMG-III/Vet-1/IRRIG-03/2021-22	-	-	-
17	Executive Engineer, South NC Hills (Irrigation) Division, Haflong, Assam	08-2018 to 12-2021	AMG-III/Vet-1/IRRIG-04/2021-22	-	-	-
18	Executive Engineer, Sootea Division (Irrigation), Itakhola, Sonitpur, Assam	09-2015 to 01-2022	AMG-III/Vet-1/IRRIG-05/2021-22	-	-	-
19	E E, Kaliabor Samaguri Dvn (Irrigation), Jakhalaband, Nagaon, Assam- 782137	09-2017 to 01-2022	AMG-III/Vet-1/IRRIG-06/2021-22	-	-	-
20	Executive Engineer, Dispur Division (Irrigation),	10-2017 to 02-2022	AMG-III/Vet-1/IRRIG-07/2021-22	-	-	-

	Tetelia, Sonapur, Assam					
21	Director of Design WR Department, Chandmari, Guwahati	04.2014 to 10.2021	AMG-III/Vet-I/WR-04/2021-22	-	-	-
22	EE Nagaon WR Division, Nagaon	02.2017 to 10.2021	AMG-III/Vet-I/WR-05/2021-22	--	--	--
23	EE Diphu WR Division	12.2017 to 11.2021	AMG-III/Vet-I/WR-06/2021-22	--	--	--
24	EE Goalpara WRb Division	06.2014 to 12.2021	AMG-III/Vet-I/WR-09/2021-22	--	--	--
25	EE Baksa WR Division, Mushalpur	10.2017 to 01.2022	AMG-III/Vet-I/WR-14/2021-22	--	--	--
26	EE Nalbari WR Division	04.2014 to 01.2022	AMG-III/Vet-I/WR-15/2021-22	--	--	---
27	EE Morigaon WR Division	12.2016 to 02.2022	AMG-III/Vet-I/WR-16/2021-22	--	--	--
28	Chief Engineer WR Department, Guwahati	04.2018 to 10.2021	AMG-III/Vet-I/WR-03/2021-22	--	--	--
29	EE Dispur TRD Bamunimaikum Guwahati	09.2019 to 07.2021	AMG-III/Vet-I/PWD(R)-01/2021-22	--	--	--
30	EE Barpeta, Baghbar and Changa TRD, Barpeta	03.2019 to 09.2021	AMG-III/Vet-I/PWD(R)-06/2021-22	--	--	--
31	EE Nalbari TRD, Nalbari	07.2019 to 08.2021	AMG-III/Vet-I/PWD(R)-05/2021-22	--	--	--
32	EE,PWD, Umrangso NEC Division (Certification Audit)	2011-12	AMG-III/Vet-I/PWD(R)-07/2021-22	--	--	--
33	CE, PWD, Roads, Chandmari, Guwahati	02/2020 to 07/2021	AMG-III/Vet-I/PWD(R)-01/2021-22	--	--	--
34	EE, Jorhat Dergaon & Titabor Territorial Road Division, Jorhat	11/2019 to 10/2021	AMG-III/Vet-I/PWD(R)-08/2021-22	--	--	--
35	EE, PWD, Chirang (R & B) Division, Kajalgaon, BTAD, Assam	01/2020 to 10/2021	AMG-III/Vet-I/PWD(B)-01/2021-22	--	--	--
36	EE, Teok & Mariani Territorial Road Division, Jorhat	11/2019 to 11/2021	AMG-III/Vet-I/PWD(R)-09/2021-22	--	--	--
37	EE, PWD, Udalguri (R & B) Division, Udalguri, BTAD, Assam.	01/2018 to 12/2021	AMG-III/Vet-I/PWD(B)-02/2021-22	--	--	--
38	EE, Sivasagar & Thowra Territorial Road Division, Sivasagar	10/2017 to 01/2022	AMG-III/Vet-I/PWD(R)-11/2021-22	--	--	--

N/A=Not Available


AAO/AMG-III (Vetting-1)