

CHAPTER – IV
AUDIT OF TRANSACTIONS
(CIVIL DEPARTMENTS)

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CHAPTER– IV
AUDIT OF TRANSACTIONS
Fraud / Misappropriation / Embezzlement
PUBLIC WORKS DEPARTMENT
4.1 Short delivery of bitumen
Act of omission and commission of the Executive Engineer Public Works Division, Roing resulted in short delivery of bitumen valued at Rs.48.15 lakh.

The Chief Engineer (East Zone), Public Works Department (PWD) placed (March 2004) an order on the Indian Oil Corporation Limited (IOC), Guwahati for the supply of 1000 tonne of bitumen (80/100 grade) valued at Rs. 1.60 crore (Rs. 15,428.00 per tonne plus four *per cent* Central Sales Tax) against full advance payment. The material was required for two works, *viz* (i) improvement of Damburk-Paglam Road (700 tonne) and (ii) improvement of Roing–Shantipur Road (300 tonne) under the Centrally Sponsored Schemes ‘Inter- State Connectivity’ and ‘Central Road Fund’ respectively.

Scrutiny (December 2007) of records of the Executive Engineer (EE), Roing Division revealed that the Superintending Engineer, Tezu Circle, approved (October 2004) seven work orders for carriage of bitumen from Guwahati to Dhola store (including unloading and stacking) to two carriage contractors (i) M/s Hornbill Traders, Naharlagun, (five work orders for 150 tonne each and one work order for 100 tonne) and (ii) M/S Pulu Electric (one work order for 150 tonne). According to the terms and conditions of the work orders, the delivery of bitumen was to be completed within 15 days of receipt of authority letter from the Division.

The Division issued, between July and September 2004, four authority letters to IOC authorising release of 1000 tonne of bitumen (850 tonne to M/s Hornbill Traders and 150 tonne to M/s Pulu Electric Roing). Owing to price escalation, the IOC reduced the quantity of bitumen from 1000 tonne to 997.90 tonne, of which 941 tonne was lifted by the carriage contractors. Between July and September 2004, M/s Hornbill Traders lifted 789.634 tonne of bitumen. However, only 489.559 tonne of bitumen was delivered by the firm and the balance quantity of 300.075 tonnes valued at Rs. 48.15 lakh remained undelivered as of June 2008. M/s Pulu Electric Roing lifted 151.366 tonne of bitumen and delivered the entire quantity.

Further, although the Chief Engineer (East Zone) had instructed (May 2005) the Division to obtain bank guarantee for 150 tonne of bitumen from the

carriage contractors, the Division obtained bank guarantee only for 21.81 tonne valuing Rs. 3.50 lakh from M/s Hornbill traders, which also expired in September 2004 and was not revalidated. Moreover, the Department did not enter into any formal agreement with the carriage contractors for the transportation of bitumen. In spite of instructions by the Government (January 2006), no civil suit had been filed by the Department in the court of law for the recovery of 300.075 tonne of bitumen valued at Rs. 48.15 lakh.

Thus, due to the failure of the EE in protecting the interest of the Department by obtaining bank guarantee for the required amount, the Government had to suffer a loss of Rs. 48.15 lakh. The acts of omission and commission of the EE point towards his collusion with the carriage contractor.

The matter was reported to the Government (June 2008); reply had not been received (November 2008).

Excess Payment / Wasteful Expenditure

ANIMAL HUSBANDRY AND VETERINARY DEPARTMENT

4.2 Wasteful expenditure

Wasteful expenditure of Rs.9.75 lakh was incurred due to taking up construction work on a plot of land which was not allotted to the Department.

‘Provision of shelter houses for looking after the animals’ is a Centrally Sponsored Scheme. As per the guidelines, the maximum entitlement for construction of a shelter house was Rs. 25 lakh, of which 90 *per cent* was to be borne by the GOI and the remaining 10 *per cent* by the State Government. A proposal for setting up two shelter houses at Nirjuli and Pasighat costing Rs. 50 lakh was submitted (February 2002) by the State Government to the GOI. While submitting the proposal, it was stated that the required land was registered in the name of the Government of Arunachal Pradesh.

The Union Ministry of Environment and Forest (Animal Welfare Division), sanctioned (March 2003) Rs. 20 lakh as first installment for setting up two shelter houses at Rs. 10 lakh each.

Scrutiny (March 2007) of records of the Director, Animal Husbandry and Veterinary, and further information obtained from the Department (April 2008) revealed that the construction work at Pasighat was completed (February 2007) at a cost of Rs.10.87 lakh and the shelter house was put to use for the intended purpose. In the case of the shelter house at Nirjuli, however, the EE, Naharlagun PWD Division incurred an expenditure of Rs.9.75 lakh for casting 21 pillars by September 2005 on a land, which was yet to be allotted to

the Department by the Land Management Authority. Consequently, these pillars were demolished by the claimant of the land. While the matter was brought to the notice of the District Administration, immediately the claimant of the land, filed a case with the High Court.

Thus, construction of shelter house structures on a plot of land which was not allotted to the Department, led to a wasteful expenditure of Rs.9.75 lakh.

The matter was reported to the Government (June 2008); reply had not been received (November 2008).

ENVIRONMENT AND FOREST DEPARTMENT

4.3 Wasteful Expenditure

Due to failure of the Division to carry out tending operation on plantation area, an expenditure of Rs. 24.63 lakh was rendered wasteful.

The State government accorded (March 2006) administrative approval and expenditure sanction for forest regeneration over 331 hectare of land at Epipani Buka Nallah (224 hectare) and Balijan (107 hectare) at an estimated cost of Rs. 31.84 lakh (creation¹ Rs. 20.25 lakh and fencing Rs. 11.59 lakh). The expenditure was sanctioned as per the norms fixed by the State Forests Department, which included four rounds of weeding in the second year of operation.

Scrutiny of the records (September 2007) of the Dibang Forest Division revealed that the plantation was done in March 2006 and 3.68 lakh of Sisso, Simul and Gomani species (Balijan 1.19 lakh and Epipani Buka Nallah 2.49 lakh) were planted by incurring an expenditure of Rs. 15.35 lakh (Balijan Rs.4.41 lakh and Epipani Buka Nallah 10.94 lakh). An amount of Rs. 11.71 lakh was spent on fencing (Balijan Rs.4.12 lakh and Buka Nallah Rs. 7.59 lakh). Apart from these, Rs.0.62 lakh was spent on survey and demarcation and Rs. 9.28 lakh (Balijan Rs. 3.17 lakh and Bukah Nallah Rs. 6.11 lakh) on creation of nursery during 2004-05 and 2005-06.

No funds were released for tending operations. Consequently first and second weeding operations were not carried out. The Divisional Forest Officer (DFO) informed (September 2006) the Conservator of Forest (CF), Eastern Circle, Tezu that second weeding as per norms was also overdue and the saplings of the entire plantation area were suppressed by the overgrown weeds resulting in heavy mortality. Subsequently, the Range Forest Officer, Roing reported

¹ *Creation include : Clearance of brushwood and staking of debris preparation of stakes, digging of pits, making and maintenance of inspection path, transport of seedings to the site of plantation, planting of seedlings, four rounds of weeding and fire line cutting along the periphery.*

(November 2006) to the DFO that the plantation had already failed and as such, the funds for maintenance of plantation done during 2005-06 could not be asked for. On the request of the DFO (December 2006) the CF constituted a board to assess the survival percentage of plantation.

CF Eastern Circle Tezu inspected the plantation of both the places between 29 March and 02 April 2007 and observed that the survival of plantation at Balijan was between 5 and 15 *per cent* and survival at Epipani Buka Nallah was a mere 5 *per cent*.

Thus, due to non-release of funds to carry out the tending operation in the second year, there was a heavy casualty of the plantation and the expenditure of Rs. 24.63 lakh incurred on forest regeneration at Balijan and Buka Nallah was rendered wasteful. Besides, the expenditure of Rs. 12.33 lakh incurred on survey and demarcation and fencing was also rendered unfruitful.

The matter was reported to the Government in June 2008; reply had not been received (November 2008).

HEALTH AND FAMILY WELFARE

4.4 Extra expenditure on procurement of medical equipment

Procurement of medical equipment from local dealers at higher rates than the rates available after inviting tender resulted in an extra expenditure of Rs. 11.65 lakh

Pursuant to the recommendations of the Board of specialists/experts, the Health and Family Welfare Department issued a (March 2004) limited tender from manufacturing firms/authorised dealer(s) for purchase of medical and surgical equipment for use by the Government Hospital in the State and in response, eight tenders were received. A Committee constituted (March 2004) for finalisation of rates of medical equipment, gave detailed specification for each item and recommended the supply order to be placed with the firms which quoted the lowest rate. The Finance Department, suggested (May-2004) the procurement of the equipment directly from the manufacturer/company as per the recommendation of the Board of experts and take delivery of equipment from their authorized dealer(s) subject to the conditions that the manufacturers/company would be liable to provide after sale service and fulfil other conditions of supply.

Scrutiny (May 2006) of the records of the Director of Health Services, Naharlagun revealed that the Department procured (March 2005) Electro Cautery Machine (qty - one), ZEISS OPMI PICO surgical microscope (qty - one) and Semi-automated Biochemistry Analyzer (qty - eight) for General Hospital at Naharlagun and seven District Hospitals from three

dealers, other than those recommended by the Committee, at a cost of Rs. 26.21 lakh.

The rates at which the procurement was made were higher than the rates obtained after inviting tenders and subsequently recommended by the Committee in March 2004 as detailed in the following table:

Table 4.1

(Amount in Rupees)

Name of the equipment	Quantity Procured	Rate at which procured	Rate obtained through bidding	Difference	Excess Amount
Electro Cautery Machine (Mfgr.:M/s Johnson & Johnson)	1	3,22,400	1,45,000	1,77,400	1,77,400
ZEISS OPMI PICO Surgical Microscope (Mfgr. : M/s Carl Zeiss, Germany)	1	5,51,200	2,15,000	3,36,200	3,36,200
Semi- automated Bio-chemistry Analyser (Mfgr.: M/s Rapid Diagonstic, Delhi)	8	2,18,400	1,37,000	81,400	6,51,200
Total					11,64,800

Thus by procuring the equipment from dealers other than those who quoted the lowest rates and were recommended by the purchase committee, the Department incurred an extra expenditure of Rs. 11.65 lakh.

The matter was reported to the Government in October 2006; reply has not been received (November 2008)

POWER DEPARTMENT

4.5 Extra expenditure on procurement of ACSR conductors

The department procured ACSR conductors, which were not immediately required, at higher price without waiting for the finalisation of tendering procedure which was underway. As a result the Department incurred an extra expenditure of Rs. 17.77 lakh on the procurement of conductors, when compared with the contracted rate

Scrutiny of the records of Power Department, Pasighat, pertaining to ‘132 KV S/C Transmission line from Along to Pasighat’ project, it was seen that a supply order for 33 km ACSR conductors (186 KM ACSR conductor of size 30/7/3.00-Panther) was placed (March 2008) on the lowest tenderer at the rate of Rs. 2,49,968.00 per KM, based on the rates obtained though tendering process initiated in February 2007. Though the Department took a full year to finalise the tender and place order, the lowest tenderer still agreed to supply the conductors at the rate quoted by him. While on the one hand the Department took the abnormal time to finalize of the tender, on the other hand it procured 59.2 KM ACSR conductors during February 2007 to March 2007

from two local firms at the rate of Rs.2,79,990.00 per km. It is further underlined here that all these conductors procured without waiting for the finalization of the ongoing tendering process, are still lying unutilized in the stock yard (May 2008). The reasons for hurrying up of the procurement of ACSR conductors without waiting for the finalization of tendering process, was not on records. When compared to the contracted rate, the Department incurred an extra expenditure of Rs. 17.77 lakh on these procurements.

The Department stated (November 2008) that due to the delay of finalization of tendering process and trend in price rise of ACSR conductors, the Department went ahead with the procurement. The reply is an unsatisfactory explanation given by the department to cover its failure for not taking timely measure to finalise the tender and also procure material which were not urgently required. Possibilities of collusion of the departmental officials in the purchase to pass on undue benefit to the supplier cannot be ruled out.

The matter was reported to the Department (June 2008); reply had not been received (November 2008).

PUBLIC WORKS DEPARTMENT

4.6 Excess expenditure

The Department admitted and paid the contractor for supply of sausage wire rolls without verifying the weight factor as approved by the higher authority resulted in excess expenditure of Rs. 15.45 lakh.

The Superintending Engineer, PWD, Namsai circle approved (May 1993) the weight and rate of per roll sausage wire made of 8 SWG Gr.-I wire 100 x 100 hexagonal mesh size of roll 15x3 meter as 112.32 kg per roll and Rs. 44 per/kg. Scrutiny of the records of 'Anti Erosion work on Noa Dehing River to protect Namsai and Lekhang circle' project revealed that between December 2000 and March 2004, WRD procured and utilized 4290 rolls 8 SWG sausage wire having weight 5,16,982 kg and used the same on the project. The supplier was paid Rs. 227.47 lakh at the rate of Rs. 44 per kg. But as per the approved norms the weight of 4290 rolls sausage wire should be 4,81,852.8 kg. The monetary value of it works out to Rs. 212.02 lakh. As the Department admitted and paid the supplier's claim without verifying the weight factor as approved by the higher authority resulted in excess expenditure of Rs. 15.45 lakh.

The Department stated (November 2008) that the expenditure was more due to procurement of better quality of sausage wires. Reply of the Department is not acceptable as the procurement of sausage wire was done as per the approved quality and specification (8 SWG Gr.- I wire 100 x 100 hexagonal mesh size of roll 15x3 meter) and thus could not have exceeded the approved weight.

The matter was reported to the Department (June 2008); reply had not been received (November 2008).

Idle/Unfruitful/Unproductive expenditure

HOME DEPARTMENT

4.7 Premature refund of performance security

One portable X-Ray scanner installed in the Chief Minister's office at a cost of Rs. 16.88 lakh could not be got repaired by the supplier during the warranty period due to premature refund of performance security, rendering the expenditure unproductive.

With a view to enhance the security arrangement of the Chief Minister, the State Government accorded (March 2006) administrative approval and expenditure sanction for Rs. 33.75 lakh for purchase of two portable briefcase X-Ray scanners. The Director General of Police (DGP) after inviting tender issued (May 2006) supply order to a local firm (lowest tenderer) for supply of the items at the approved rate of Rs. 16.87 lakh each (inclusive of 12 per cent VAT). As per the terms and conditions of supply order, the firm executed a deed of agreement (September 2006) and deposited Rs. 1.68 lakh as performance security. The firm supplied (November 2006) the equipment which was installed (November 2006), at the Chief Minister's residence and in the office building.

Scrutiny (July 2008) of the records of the DGP office, revealed that after working for seven months, the X-Ray scanner installed in the Chief Minister's office stopped functioning (June 2007). Since the fault in the machine had developed within its warranty period of one year, the DGP office asked the supplier to make it functional. The firm failed to respond (July 2008) and the machine remained out of order. The performance security deposit meant to secure the interest of the Government due to be released only in January 2008 was prematurely released in March 2007 in violation of the provisions of GFR, thereby the Government had no control over the supplier to ensure compliance with the contractual obligations. Further, the Department had not made any effort to get the defects rectified through an alternate source.

Consequently, the equipment, procured at a cost of Rs. 16.88 lakh remained non-functional rendering the expenditure not only unproductive but also frustrating the purpose of providing the required security at the Chief Minister's Office.

The matter was reported to the Government in July 2008; reply had not been received (November 2008).

PUBLIC WORKS DEPARTMENT

4.8 Idle expenditure due to non-completion of a bridge

Non-construction of approach road for one bridge and non-completion of another bridge, the Kamchi-Kamdu road constructed could not be put to use resulting in idle investment of Rs. 39.48 lakh.

The State Government accorded administrative approval (August 2000) for 'Construction of two steel bridges at Chainage 5 km and 7.80 km on Kamchi-Kamdu road' at a cost of Rs.40.25 lakh. The stipulated date for the completion of the work was August 2003. The work involved construction of two bridges at the distance of 5 km and 7.80 km to provide road connectivity between the Kamchi-Kamdu village and the Jairampur Administrative Headquarters.

Scrutiny of the records (May 2008) of the EE, Jairampur PWD Division, revealed that the work was started in October 2000 and the steel bridge at 5 km (except approach road) and two abutments for another bridge at chainage 7.80 km were constructed (by March 2007) by incurring an expenditure of Rs. 39.48 lakh. Thereafter, no further progress on the work was found to be made (November 2008). Reason for non-completion of the works was apparently due to shortage of funds in the work. No efforts were made by the Department to obtain necessary additional funds to complete the work.

Thus, due to non-construction of the required approach road for one bridge and non-completion of another bridge, the Kamchi-Kamdu road constructed could not be put to use resulting in idle investment of Rs. 39.48 lakh. Further, the beneficiaries were deprived of the benefits that could have occurred to them due to the envisaged road connectivity.

The matter was reported to the Government (September 2008); reply has not been received (November 2008).

TOURISM DEPARTMENT

4.9 Infertuous expenditure

Infertuous expenditure of Rs. 28.85 lakh due to execution of work at wrong site.

The scheme 'Integrated Development of Tourism Circuit in the State of Arunachal Pradesh' is a Centrally Sponsored Scheme for which Rs. 7.79 crore was sanctioned and Rs. 6.23 crore released (December 2005) by the GOI as first instalment being 80 *per cent* of the sanctioned amount.

'Development of Malini Mela Ground at Likabali' was one of the components of the scheme. The GOI was assured (August 2005) by the State Government

that the required land for development of infrastructure was available free of cost and was free from any encumbrance. The State Government accorded administrative approval and expenditure sanction (March 2006) for Rs. 96.11 lakh and released 80 *per cent* i.e. Rs. 76.88 lakh to the Chief Engineer, Rural Works Department (RWD) in March 2006 to execute the work. The work was stipulated to be completed by March 2008.

Scrutiny of the records (July 2008) of the Director of Tourism revealed that RWD, Aalo Division had executed work up to September 2006. On realisation that the site selected was under the territorial jurisdiction of Assam, the work was stopped (September 2006). After a detailed assessment, the Executing Agency (EE, RWD) reported (October 2006) to the Director of Tourism that the work valued Rs. 28.85 lakh² was already executed at the site prior to the stoppage of work. Thus, due to wrong selection of the site, an expenditure amounting to Rs. 28.85 lakh became infructuous.

The matter was reported to the Department (June 2008); reply had not been received (November 2008).

Regularity Issue and Others

PUBLIC WORKS DEPARTMENT

4.10 Unauthorised expenditure

The Department incurred an unauthorised/irregular expenditure of Rs.1.59 crore by diverting the revenue realised as hire charges for use of machinery and equipment

Scrutiny (2007) of records of the Executive Engineer (EE), Yingkiong Division revealed that the Division recovered hire charges from the contractors for the use of T&P items like road roller, tipper, tractor, truck, air compressor, generator set etc. during August 2004 to March 2007. This revenue was, however, not credited to the Government account. Instead, the entire amount was spent on the wages of labourers (Rs.20 lakh) and maintenance of Tools and Plants (T&P) (Rs.1.39 crore) during this period. Meeting expenditure from the revenue earned is violative of CPWD manual and GFR and the expenditure of Rs.1.59 was thus unauthorised/irregular.

Considering that the Division was allocated Rs.21 lakh during 2004-07 for the maintenance of T&P, the additional expenditure of Rs. 15.9 crore on wages and maintenance of T&P, was unauthorised and irregular.

The matter was reported to the Department (June 2008); reply had not been received (November 2008).

² Value of work done compound wall=363.60 m, Protection wall=267.50 m, and RCC slab culvert=2 No. amounting to Rs.28.85 lakh

GENERAL

4.11 Follow up action on Audit Reports

As per the instructions issued by the Finance Department (June 1996), the concerned administrative departments are required to prepare an explanatory note on the paragraphs/reviews included in the Audit Reports indicating the action taken or proposed to be taken and submit the 'Action Taken Note' to the Assembly Secretariat with a copy to (1) Accountant General and (2) Secretary, Finance Department within three months from the date of receipt of the report.

Reviews of outstanding explanatory notes on paragraphs included in the Reports of the Comptroller and Auditor General of India for the years from 1994-95 to 2006-07 revealed that the concerned administrative departments were not complying with these instructions. As of March 2008, *suo motu* explanatory notes on 152 paragraphs of these audit reports were outstanding from various departments as detailed in **Appendix - 4.1**.

The administrative departments are also required to take suitable action on the recommendations made in the Reports of the PAC presented to the State Legislature. The PAC specified the time frame for submission of such ATN as one month up to the 51st Report. Review of 13 reports of the PAC containing recommendations on 68 paragraphs in respect of 15 Departments included in Audit Reports as detailed in **Appendix - 4.2** presented to the Legislature between September 1994 and March 2008 revealed that none of these Departments sent the ATNs to the Assembly Secretariat as of November 2008. Thus, the status of the recommendations contained in the said reports of the PAC and whether these were being acted upon by the administrative departments could not be ascertained in audit.

4.12 Failure to respond to audit observations

574 paragraphs pertaining to 71 Inspection Reports involving Rs.57.42 crore were outstanding as of March 2008. Of these, first replies to twelve Inspection Reports containing 116 paragraphs had not been received.

Accountant General (AG) conducts periodical inspection of Government Departments to test check the transactions and verify maintenance of important accounting and other records as per the prescribed rules and procedures. When important irregularities detected during inspection are not settled on the spot, these are included in the Inspection Reports (IRs) that are issued to the Heads of the offices inspected, with a copy to the next higher authorities. Government orders provide for prompt response by the executives to the IRs to ensure rectificatory action in compliance with the prescribed rules and procedures and to fix responsibility for the deficiencies, lapses, *etc.*, noticed

during inspection. Serious irregularities are also brought to the notice of the Heads of the Departments by the office of the Accountant General. A half-yearly report of pending IRs is sent to the Commissioner/ Secretary of the Department to facilitate monitoring of the audit observations in the pending IRs.

As of March 2008, 574 paragraphs relating to 71 IRs pertaining to 34 offices of three Departments remained outstanding. Of these, 28 IRs consisting of 166 paragraphs had not been replied to/settled for more than 10 years. Even the initial replies, which were required to be received from the Heads of offices within six weeks from the date of issue were not received from nine offices for 116 paragraphs of 12 IRs issued between 1982-83 and 2007-08. As a result, the following serious irregularities commented upon in these IRs had not been settled as of November 2008.

Table 4.2*(Rupees in lakh)*

Sl. No.	Nature of Irregularities	General Administration Department		Horticulture Department		Public Health Engineering Department	
		No. of paras	Amount	No. of paras	Amount	No. of paras	Amount
1	Local purchase of stationery in excess of authorised limits and expenditure incurred without sanction	-	-	11	44.53	-	-
2	Non-observance of rules relating to custody and handling of cash, position and maintenance of Cash Book and Muster Roll	30	245.45	22	95.46	-	-
3	Delay in recovery / non-recovery of Department receipts, advances and other recoverable charges	46	489.86	-	-	-	-
4	Drawal of funds in advance of requirements resulting in retention of money in hand for long periods	-	-	7	212.36	-	-
5	For want of D C C bills	13	27.26	12	184.99	-	-
6	For want of APRs	7	13.91	-	-	-	-
7	Non-maintenance of proper stores accounts and non-conducting of physical verification of stores	4	4.07	-	-	-	-
8	Utilization Certificates and accounts certified by Audit in respect of grants-in-aid not furnished.	14	152.51	-	-	-	-
9	Sanction to write off loans, losses, etc., not received	1	0.02	-	-	-	-

Sl. No.	Nature of Irregularities	General Administration Department		Horticulture Department		Public Health Engineering Department	
		No. of paras	Amount	No. of paras	Amount	No. of paras	Amount
10	Idle investment	-	-	-	-	15	572.89
11	Excess/Extra expenditure	-	-	-	-	29	483.25
12	Others	134	459.23	115	567.10	114	2189.17
Total		249	1392.31	167	1104.44	158	3245.31

Source: Information furnished by the Department and objection book.

The Commissioners/Secretaries of the concerned Departments, who were informed of the position through half-yearly reports, failed to ensure that the concerned officers of the Departments took prompt and timely action. It is recommended that the Government look into this matter and ensure that (a) action is taken against the officials who fail to send replies to IRs/audit paragraphs as per the prescribed time schedule, (b) action is initiated to recover losses/outstanding advances/overpayments pointed out in audit in a time bound manner and (c) there is a proper system for expeditious compliance with audit observations.

4.13 Position of Audit Committee Meetings

During 2007-08 four Audit Committee Meetings were held, where in, 545 paragraphs were discussed and 387 paragraphs were dropped as shown below:

Table: 4.3

Department	Audit Committee meeting held	Paras discussed	Paras Dropped
Works (PWD, RWD etc.)	1	208	144
Civil Departments (Education, Home Social Welfare etc.)	3	337	243
	4	545	387