

APPENDICES

Appendix 2.2.1

Statement showing the details of the audit sample

(Reference: Paragraph 2.2.10)

Sl. No.	Name of the selected District	Name of the selected Blocks	Name of the selected GPs/ VCs	Number of selected works and beneficiaries
1.	Dhalai	Ambassa	Jagannathpur	1. Number of selected works: Two hundred twenty (detailed positions are given in <i>Appendix 2.2.5</i>). 2. Number of selected beneficiaries: Two hundred forty-six.
2.			Jeolcherra	
3.			Basudebpara	
4.			Paschim Lalcharri	
5.		Manu	Dalucherra	
6.			Deo R.F.	
7.			West Karamcherra	
8.			S.K. Para	
9.	Sepahijala	Nalchar	Kaliram	
10.			Paschim Nalchar	
11.			Kumariakucha	
12.			Indrakumar Para	
13.		Boxanagar	Anandnagar	
14.			Kalashimura	
15.			Dayalpara	
16.			Boxanagar	

Appendix 2.2.2

Statement showing the details of output-based wage payment.
{Reference: Paragraphs 2.2.11.4}

Sl. No.	Name of the work	Name of the Block/ GP	Year of sanction	Work code	Estimated cost (in ₹)	Total labour wages paid (in ₹)	Work output as per MB (in %)	Rate of wage (in ₹)	Actual Amount paid (in ₹)
1.	Formation of new road from Boikhanta Haduk to Khalaram Reang house at Khadaban para	Ambassa/Jagannathpur	2019-20	3004001009/RC/942245340 3	5,89,799	4,92,150	95.00	192	182
2.	Construction of irrigation canal from Rahim Bati Reang	Ambassa/Jeolchhara	2019-20	3004001010/IC/9010243103	1,37,757	1,26,087	95.09	192	183
3.	Landlevelling at the land of Rejiya Keaton W/o Noyab Mia under Anandanagar GP	Boxanagar/Anandanagar	2020-21	3001013002/LD/942251423 9	4,62,879	4,28,966	96.58	205	198
4.	Development of agriland at Rahena Begam W/o Abdul Jalil at Kalshimura GP	Boxanagar/Kalshimura	2021-22	3001013001/LD/942255867 3	5,67,153	5,25,800	94.24	212	200
5.	Excavation of pond over the land of Uttam Kr. Debbarma S/o Padma Basi at Kaliram ADC Village	Nalchar/Kaliram	2021-22	3001014043/WC/901032303 9	3,24,721	2,98,260	92.00	212	195
6.	Excavation of farm pond on the land of Mohanlal Debnath at Raman Debnath Para	Manu/ West Karamchhara	2021-22	3004004024/IF/9422490003	3,56,277	2,96,933	90.06	212	191
7.	Excavation of new farm pond over the L/O-Narayan Das S/o Achiram at Paschim Nalchar G.P	Nalchar/Paschim Nalchar	2022-23	3001014023/WC/901035068 9	3,46,576	3,13,000	94.49	212	200
8.	Agri Land levelling on the land of Bishu Kumar Debbarma S/o Bahadur at Indra Kumar	Nalchar/ Indra Kumar Para	2022-23	3001014040/LD/942263773 6	5,77,914	3,29,670	93.44	212	198
9.	Community waste land development near the land of Arun and Pranati Paul	Ambassa/Paschim Lalchhari	2022-23	3004001021/LD/942259634 0	4,57,635	3,59,847	94.45	212	200
10.	Extension of Agri Land on the land of Sanjib Debbarma S/o Budhirai Debbarma at Dayalpara VC	Boxanagar/Dayal Para	2023-24	3001013017/LD/942267105 7	4,42,360	2,88,027	91.17	226	206

Appendix 2.2.3
Statement showing the delay in release of Central funds and the State share
(Reference: Paragraph 2.2.11.5)

Date of Sanction by the Ministry	Amount	FD release date	Amount	Final credit to the SNA account	Date of release of State share	Amount	Final credit to the SNA account	Delay in credit of Central share	Delay in credit of State share
Financial Year - 2019-20									
09-04-2019	533.24	23-04-2019	533.24	26-04-2019	23-04-2019	55.54	26-04-2019	2	2
05-08-2019		16-08-2019	5,021.03	27-08-2019				7	
21-10-2019	643.21	11-11-2019	643.21	19-11-2019	11-11-2019	67	19-11-2019	14	14
30-12-2019	196.15	24-01-2020	196.15	29-01-2020	24-01-2020	20.43	29-01-2020	15	15
05-02-2020	359.98	02-03-2019	359.98	07-03-2020	02-03-2019	37.5	07-03-2020	16	16
11-02-2020	359.98	13-03-2020	359.98	18-03-2020	13-03-2020	37.5	18-03-2020	21	21
Financial Year - 2020-21									
05-04-2020	6,378.08	23-04-2020	6,378.08	29-04-2020	23-04-2020	1,318.04	29-04-2020	9	9
06-11-2020	507.50	31-10-2020	507.50	04-11-2020	23-11-2020	43.87	30-11-2020		9
Financial Year - 2022-23									
25-05-2022		06-07-2022	3,661.45	06-07-2022	06-07-2022	3,614.67	06-07-2022	27	
Financial Year - 2023-24									
12-02-2024	6,946.17	28-02-2024	6,946.17	02-03-2024	28-02-2024	2,315.56	02-03-2024	4	4

Appendix 2.2.4

Statement showing the number of works under the sampled GPs/ VCs during 2019-20 to 2023-24 and the number of works selected for detailed audit and Joint Physical Verification

{Reference: Paragraph 2.2.11.11(iii)}

Sl. No.	Name of the District	Name of the Block	Name of the GPs/ VCs	Total No. of works during 2019-20 to 2023-24	Expenditure (in ₹)	No. of works selected for audit	Expenditure (in ₹)	
1	Dhalai	Ambassa	Jagannathpur	147	4,01,58,431	13	1,63,83,777	
2			Jeolcherra	240	6,13,27,103	14	2,09,55,016	
3			Paschim Lalcheri	82	1,54,52,303	11	33,15,935	
4			Basudebpara	147	2,98,78,264	10	75,32,608	
			Sub Total	616	14,68,16,101	48	4,81,87,336	
1		Manu	Deo R.F.	338	7,29,71,489	21	1,23,31,507	
2			Dalucherra	209	5,38,90,859	18	1,32,59,079	
3			S.K. Para	392	9,95,53,433	19	3,83,78,968	
4			West Karamcherra	179	2,55,83,533	10	24,14,835	
			Sub Total	1,118	25,19,99,314	68	6,63,84,389	
1		Sepahijala	Boxanagar	Anandanagar	79	2,04,68,648	12	57,83,055
2				Boxanagar	81	2,16,96,749	17	74,92,593
3				Dayalpara	37	62,77,899	12	22,64,462
4	Kalshimura			98	2,84,74,860	12	64,14,462	
	Sub Total			295	7,69,18,156	53	2,19,54,572	
1	Nalchar		Kumaria Kucha	99	2,75,69,468	14	66,50,327	
2			Paschim Nalchar	210	4,66,39,354	12	53,42,716	
3			Indrakumar para	111	2,04,89,540	14	43,99,800	
4			Kaliram	60	98,33,847	11	30,64,692	
			Sub Total	480	10,45,32,209	51	1,94,57,535	
Grand Total				2,509	58,02,65,780	220	15,59,83,832	

Source: Dynamic report of the selected GPs/VCS

Appendix 2.2.5

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
{Reference: Paragraphs 2.2.11.1(i)(a)(i), 2.2.11.1(iii)(a)(ii), 2.2.11.1(iii)(c), 2.2.11.1(iii)(d), 2.2.11.1(iii)(e), 2.2.11.1(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Name of the Mandali: Ambassa	Audit findings (from verification of files and records)	Name of the GP: Paschim Lalcharri	Work code and JPV remarks
1	NRLM-CLF	23,640	23,450		1. Day to day Work Progress Register was not found. 2. MB was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhavan App but specific Land Marking was not available in the Photographs. 6. Completion Certificate was not found		Work code: 3004001/IF/9422529254 JPV Remarks: 1. Plantation site was covered with shrubs and bushes. 2. No Moringa plants were seen. 3. CIB was found.
2	NRLM-CLF	23,640	23,450		1. Day to day Work Progress Register was not found. 2. MB was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhavan App but specific Land Marking was not available in the Photographs. 6. Completion Certificate was not found		Work code: 3004001/IF/9422529256 JPV Remarks: 1. Plantation site was covered with shrubs and bushes. 2. No Moringa plants were seen. 3. CIB was found.
3	Gram panchayat	5,99,855	5,36,136		1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Project Village Monitoring Committee Report was not found. 4. Photographs were found uploaded in the Bhavan App but specific Land Marking was not available in the Photographs.		Work code: 3004001021/LD/9422670880 JPV Remarks: No JPV was conducted
4	Gram panchayat	4,81,425	4,00,530		1. Day to day Work Progress Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhavan App but specific Land Marking was not available in the Photographs.		Work code: 3004001021/WC/9010296519 JPV Remarks: 1. Pond was found in good condition. 2. No CIB was found
5	Gram panchayat	4,57,635	3,69,327		1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhavan App but specific Land Marking was not available in the Photographs.		Work code: 3004001021/LD/94225963401 JPV Remarks: 1. Development community waste land was found. 2. CIB was found.
6	Gram panchayat	3,78,828	3,54,270		1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhavan App but specific Land Marking was not available in the Photographs. .		Work code: 3004001021/LD/9422638907 JPV Remarks: 1. Paddy plantation found in the land. 2. CIB was found.
7	Gram panchayat	1,11,555	99,222.1		1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Photographs were found uploaded in the Bhavan App but specific Land Marking was not available in the Photographs. .		Work code: 3004001021/RC/9422523085 JPV Remarks: 1. Road was found in good condition. 2. CIB was found

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
 {Reference: Paragraphs 2.2.11.1(i)(i), 2.2.11.1(iii)(a)(ii), 2.2.11.1(iii)(c), 2.2.11.1(iii)(e), 2.2.11.1(iii)(d), 2.2.11.1(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Name of the GP: Paschim Lalcharri and JPV remarks
				Name of the Mandal: Ambassa	
				Name of the GP: Paschim Lalcharri	
8	Panchayat samiti/ Block	87,000	84,410	1. Material at Site Account for receipt and utilisation of materials received by the IO directly in the Site was not found. 2. Day to day Work Progress Register was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Third Stage Geo Tagged Photo was not Uploaded in the Bhuvan App because work is ongoing. Specific Land Marking was not clear in the First Stage and Second Stage photographs. 6. Completion Certificate and Handing Over and Taken over document was not found.	Work code: 3004001/IF/9422483757 JPV Remarks: 1. Cattle shelter was found but the beneficiary is using the cattle shelter for purposes like storing firewood, drying clothes, etc. Hence, selection of the beneficiary was not appropriate. 2. No CIB was found.
9	Panchayat samiti/ Block	87,000	80,650	1. Material at Site Account for receipt and utilisation of materials received by the IO directly in the Site was not found. 2. Day to day Work Progress Register was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Third Stage Geo Tagged Photo was not Uploaded in the Bhuvan App because work is ongoing. Specific Land Marking was not clear in the First Stage and Second Stage photographs. 6. Completion Certificate and Handing Over and Taken over document was not found.	Work code: 3004001/IF/9422489026 JPV Remarks: 1. Cattle shelter was found but the beneficiary is using the cattle shelter for purposes like storing firewood, drying clothes, etc.. Hence, selection of the beneficiary was not appropriate. 2. No CIB was found.
				Name of the Mandal: Ambassa	
				Name of the GP: Bastudebpara	
10	NRLM-CLF	23,640	23,450	1. Day to day Work Progress Register was not found. 2. MB was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhuvan App but specific Land Marking was not available in the Photographs. 6. Completion Certificate was not found.	Work code: 3004001/IF/9422529107 JPV Remarks: 1. Plantation site was covered with shrubs and bushes. 2. No Moringa plants were seen. 3. CIB was found.
11	NRLM-CLF	23,640	23,450	1. Day to day Work Progress Register was not found. 2. MB was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhuvan App but specific Land Marking was not available in the Photographs. 6. Completion Certificate was not found.	Work code: 3004001/IF/9422529114 JPV Remarks: 1. Plantation site was covered with shrubs and bushes. 2. No Moringa plants were seen. 3. CIB was found.
12	NRLM-CLF	23,640	23,450	1. Day to day Work Progress Register was not found. 2. MB was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhuvan App but specific Land Marking was not available in the Photographs. 6. Completion Certificate was not found.	Work code: 3004001/IF/9422529115 JPV Remarks: 1. Plantation site was covered with shrubs and bushes. 2. No Moringa plants were seen. 3. CIB was found.
13	Gram panchayat	9,85,909	8,42,823.1	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuvan App but specific Land Marking was not available in the Photographs.	Work code: 3004001030/RC/9422493739 JPV Remarks: 1. Road was covered with shrubs and bushes. 2. No CIB was found.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV) {Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Name of the GP: Bastudebpara	Work code and JPV remarks
					Name of the Mandal: Ambassa	
					1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004001030/RC/9422479815 JPV Remarks: 1. 100-meter (approx.) road from starting point was clear and after that covered with shrubs and bushes. 2. No CIB was found.
14	Gram panchayat	8,44,088	7,41,460			
15	Gram panchayat	5,14,468	4,22,443		1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004001030/IF/9422524788 JPV Remarks: 1. Pond was found in good condition. 2. CIB was found
16	Gram panchayat	5,01,624	3,30,688		1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004001030/IF/9422483480 JPV Remarks: 1. Pond was found in good condition. 2. No CIB was found
17	Gram panchayat	3,23,444	2,83,118		1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004001030/WC/9010278244 JPV Remarks: 1. Pond was found in good condition. 2. CIB was found
					Name of the Mandal: Ambassa	
					Name of the GP: Jolcherra	
18	Dy. Director PGP	93,266	91,684		1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Project Village Monitoring Committee Report was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004001/IF/9422722442 JPV Remarks: No JPV was conducted
19	Dy. Director PGP	88,366	87,010		1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Project Village Monitoring Committee Report was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004001/IF/9422722440 JPV Remarks: No JPV was conducted
20	Dy. Director PGP	88,366	85,428		1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Project Village Monitoring Committee Report was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004001/IF/9422722443 JPV Remarks: Some parts have plantation but covered with shrubs and bushes, while other parts are clear but lack of plantation.
21	Dy. Director PGP	88,366	85,202		1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Project Village Monitoring Committee Report was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004001/IF/9422722445 JPV Remarks: Plantation was found but covered with shrubs and bushes

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
 {Reference: Paragraphs 2.2.11.1(iii)(a)(i), 2.2.11.1(iii)(a)(ii), 2.2.11.1(iii)(c), 2.2.11.1(iii)(d), 2.2.11.1(iii)(e), 2.2.11.1(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
22	Gram panchayat	14,31,477	13,23,602	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Project Village Monitoring Committee Report was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004001010/RC/9422478204 JPV Remarks: 1. Road was in good condition. 2. No CIB was found.
23	Gram panchayat	12,33,681	11,01,698	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004001010/RC/9422509172 JPV Remarks: 1. Road was covered with shrubs and bushes. 2. No CIB was found.
24	Gram panchayat	8,36,581	7,64,394	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004001010/RC/9422492223 JPV Remarks: No JPV was conducted
25	Gram panchayat	3,70,708	3,30,182	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004001010/IC/9422448929 JPV Remarks: No JPV was conducted
26	Gram panchayat	1,37,757	1,31,487	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004001010/IC/9010243103 JPV Remarks: 1. Irrigational channel was covered with shrubs and bushes. 2. No CIB was found.
27	Panchayat samiti/Block	4,99,388	4,99,337	1. Material at Site Account for receipt and utilisation of materials received by the IO directly in the Site was not found. 2. Day to day Work Progress Register was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Third Stage Geo Tagged Photo was not Uploaded in the Bhuban App because work is ongoing. Specific Land Marking was not clear in the First Stage and Second Stage photographs.	Work code: 3004001/RC/9422531124 JPV Remarks: 1. Some part of the road was in good condition, but the other parts were covered with shrubs and bushes. 2. CIB was found
28	Panchayat samiti/Block	4,98,634	4,98,358	1. Material at Site Account for receipt and utilisation of materials received by the IO directly in the Site was not found. 2. Day to day Work Progress Register was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Third Stage Geo Tagged Photo was not Uploaded in the Bhuban App because work is ongoing. Specific Land Marking was not clear in the First Stage and Second Stage photographs.	Work code: 3004001/RC/9422531060 JPV Remarks: 1. Some part of the road was in good condition but the other parts were covered with shrubs and bushes. 2. CIB was found

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
 {Reference: Paragraphs 2.2.11.1(i)(i), 2.2.11.1(iii)(a)(ii), 2.2.11.1(iii)(c), 2.2.11.1(iii)(d), 2.2.11.1(iii)(e), 2.2.11.1(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Name of the GP: Jagannathpur	Work code and JPV remarks
					Name of the Mandal: Ambassa	
29	Gram panchayat	21,71,874	18,85,732	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004001016/RC/PP/64720 JPV Remarks: 1. Some part of the road was in good condition but the other parts were covered with shrubs and bushes. 2. CIB was found.
30	Gram panchayat	12,30,936	11,56,376	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004001009/LD/9422474976 JPV Remarks: No JPV was conducted
31	Gram panchayat	9,83,332	8,48,376	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004001009/RC/9422521637 JPV Remarks: No JPV was conducted
32	Gram panchayat	6,10,831	4,97,550	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Project Village Monitoring Committee Report was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Project Village Monitoring Committee Report was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004001009/RC/9422453403 JPV Remarks: 1. Some part of the road was in good condition but the other parts were covered with shrubs and bushes. 2. CIB was found.
33	Gram panchayat	3,28,796	2,66,114	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004001009/IF/9422660573 JPV Remarks: No JPV was conducted
					Name of the Mandal: Manu	
34	Gram Panchayat	19,84,550	18,13,329	Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004004023/WC/9010352521 JPV Remarks: 1. Check Dam was found in good condition. 2. CIB was found
35	Gram Panchayat	9,42,999	8,52,578	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App with specific Land Marking.	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App with specific Land Marking.	Work code: 3004004023/WC/9010352514 JPV Remarks: No JPV was conducted
36	Gram Panchayat	4,98,400	4,40,796	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App with specific Land Marking.	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App with specific Land Marking.	Work code: 3004004023/IC/9422452270 JPV Remarks: No JPV was conducted

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
 {Reference: Paragraphs 2.2.11.1(i)(i), 2.2.11.1(iii)(a)(ii), 2.2.11.1(iii)(c), 2.2.11.1(iii)(d), 2.2.11.1(iii)(e), 2.2.11.1(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
37	Gram Panchayat	4,88,583	4,21,163	Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004004023/FR/9010211472 JPV Remarks: No JPV was conducted
38	Gram Panchayat	4,73,721	4,05,943	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App with specific Land Marking.	Work code: 3004004023/FR/9010211454 JPV Remarks: 1. Pond was found in good condition. 2. CIB was found
39	Gram Panchayat	4,45,288	3,93,702.6	Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004004023/FE/9422700095 JPV Remarks: No JPV was conducted
40	Gram Panchayat	2,66,207	3,84,492	Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004004023/IC/9422452279 JPV Remarks: No JPV was conducted
41	Gram Panchayat	4,15,028	3,38,976	Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App with specific Land Marking.	Work code: 3004004023/RC/9422477324 JPV Remarks: No JPV was conducted
42	Gram Panchayat	2,95,982	2,58,352	Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004004023/FE/9422490490 JPV Remarks: No JPV was conducted
43	Gram Panchayat	3,01,000	2,55,169	Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004004023/IC/9422452271 JPV Remarks: No JPV was conducted
44	SDFO	5,34,300	4,78,368	1. Material at Site Account for receipt and utilisation of materials received by the IO directly in the Site was not found. 2. Day to day Work Progress Register was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Stock accounts, sale/ distribution records were not found. 5. Project Village Monitoring Committee Report was not found. 6. MIB was not found. 7. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 8. Payment for carrying cost was made to the carrying contractors without mentioning the name and number of the vehicle. 9. Income Tax was not deducted from the bills of suppliers/carrying contractors. 10. Work Completion Certificate was not found.	Work code: 3004004/DP/9422412522 JPV Remarks: 1. Plantation site was covered with shrubs and bushes. 2. Plantation site was found at Central Nursery, Manu instead of Longharai Beat of Manu Range but no records for change of site could be produced. 3. No scrap of shade net/ bamboo posts etc. were found at plantation site. 4. Neither any bamboo seedlings were seen nor stock accounts, sale/ distribution records could be produced. 5. CIB was found.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
 {Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
45	SDFO	1,85,980	1,77,628	1. Material at Site Account for receipt and utilisation of materials received by the IO directly in the Site was not found. 2. Day to day Work Progress Register was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. MB was not found. 6. Nursery records for lifting of bamboo seedling/plant or vouchers for purchase of bamboo seedlings from outside the Department or from the open market was not found. 7. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 8. Payment for carrying cost was made to the carrying contractors without mentioning the name and number of the vehicle. 9. Income Tax was not deducted from the bills of suppliers/carrying contractors. 10. Work Completion Certificate was not found.	<p>Work code: 3004004/DP/9422412936</p> <p>JPV Remarks: 1. Plantation site was covered with shrubs and bushes. Few bamboo plants were seen. 2. No fencing/ scrap of fencing were found at plantation site. 3. No CIB was found.</p>
46	SDFO	1,89,392	1,89,383	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Project Village Monitoring Committee Report was not found. 4. MB was not found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 6. Work Completion Certificate was not found.	<p>Work code: 3004004/WC/9010298746</p> <p>JPV Remarks: No JPV was conducted</p>
Name of the Mandal: Manu					
Name of the GP: West Karamcherra					
47	Gram Panchayat	3,56,277	3,20,240.5	1. Day to day Work Progress Register was not found. 2. Project Village Monitoring Committee Report was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	<p>Work code: 3004004024/IF/9422490003</p> <p>JPV Remarks: 1. Pond was found in good condition. 2. CIB was found</p>
48	Gram Panchayat	4,42,062	3,16,827.8	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs .	<p>Work code: 3004004024/FR/9010207769</p> <p>JPV Remarks: 1. Pond was covered with shrubs and bushes, needs cleaning. 2. CIB was found.</p>
49	Gram Panchayat	4,30,154	3,03,510	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 4. All three stages (before, during and after) of photographs were found uploaded in the Bhuban App with Specific Land Marking.	<p>Work code: 3004004024/FR/9010207771</p> <p>JPV Remarks: 1. Pond was found in good condition. 2. Specific Land Marking was found. 3. CIB was found.</p>
50	Gram Panchayat	2,95,369	2,63,868	1. Day to day Work Progress Register was not found. 2. Project Village Monitoring Committee Report was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	<p>Work code: 3004004024/IC/9422445506</p> <p>JPV Remarks: 1. Irrigation channel was covered with shrubs and bushes, needs cleaning. 2. No CIB was found.</p>
51	Gram Panchayat	2,96,718	2,56,299	1. Day to day Work Progress Register was not found. 2. Project Village Monitoring Committee Report was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	<p>Work code: 3004004024/WC/9010361046</p> <p>JPV Remarks: 1. Pond was found in good condition. 2. CIB was found</p>

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
 {Reference: Paragraphs 2.2.11.1(i)(a)(i), 2.2.11.1(iii)(a)(ii), 2.2.11.1(iii)(c), 2.2.11.1(iii)(d), 2.2.11.1(iii)(e), 2.2.11.1(iii)(f) and 2.2.11.1.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
52	Gram Panchayat	4,55,259	2,55,897	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs	Work code: 3004004024/IF/9422488936 JPV Remarks: 1. Pond was found in good condition. 2. CIB was found
53	Gram Panchayat	3,77,139	2,29,020	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Photographs were found uploaded in the Bhuban App with specific Land Marking.	Work code: 3004004024/IF/9422489959 JPV Remarks: 1. Pond was found in good condition. 2. CIB was found
54	Gram Panchayat	3,23,281	2,26,880	1. Day to day Work Progress Register was not found. 2. Project Village Monitoring Committee Report was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004004024/WC/9010334752 JPV Remarks: 1. Pond was found in good condition. 2. CIB was found
55	Gram Panchayat	2,25,437	1,65,433	1. Day to day Work Progress Register was not found. 2. Project Village Monitoring Committee Report was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004004024/IC/9422465160 JPV Remarks: Irrigational channel and CIB were found
56	Gram Panchayat	1,38,413	76,860	1. Day to day Work Progress Register was not found. 2. Project Village Monitoring Committee Report was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004004024/IC/9422428185 JPV Remarks: 1. Irrigational channel was covered with surbs and bushes. 2. No CIB was found.
Name of the Mandal: Manu					
Name of the GP: Deo R.F.					
57	Gram Panchayat	13,77,387	12,87,454	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004004006/WHI/9010206163 JPV Remarks: 1. Check Dam was found in good condition. 2. CIB was found
58	Gram Panchayat	7,25,957	7,07,310	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004004006/RC/9422458131 JPV Remarks: 1. As stated during JPV, the Mud Road has been upgraded to Brick Soling Road. As such, Mud Road was not found in audit. 2. No CIB was found.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
 {Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
59	Gram Panchayat	7,34,588	7,01,140	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004004006/RC/9422458129 JPV Remarks: 1. As stated during JPV, the Mud Road has been upgraded to Brick Soling Road. As such, Mud Road was not found in audit 2. No CIB was found.
60	Gram Panchayat	7,56,503	6,76,050	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004004006/RC/9422458130 JPV Remarks: 1. As stated during JPV, the Mud Road has been upgraded to Brick Soling Road. As such, Mud Road was not found in audit 2. No CIB was found.
61	Gram Panchayat	5,71,935	5,32,120	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004004006/RC/9422458132 JPV Remarks: No JPV was conducted
62	Gram Panchayat	5,67,058	5,25,670	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004004006/RC/9422454449 JPV Remarks: No JPV was conducted
63	Gram Panchayat	5,38,930	5,04,400	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004004006/RC/9422454445 JPV Remarks: No JPV was conducted
64	Gram Panchayat	3,73,544	3,17,817	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Third Stage Geo Tagged Photo was not Uploaded in the Bhuban App. Specific Land Marking was not clear in the First Stage and Second Stage photos uploaded in the Bhuban App.	Work code: 3004004006/IF/9422534686 JPV Remarks: No JPV was conducted
65	Gram Panchayat	3,21,216	3,13,928	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Third Stage Geo Tagged Photo was not Uploaded in the Bhuban App. Specific Land Marking was not clear in the First Stage and Second Stage photos uploaded in the Bhuban App.	Work code: 3004004006/WC/9010322682 JPV Remarks: No JPV was conducted
66	Gram Panchayat	3,46,762	3,12,880	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Third Stage Geo Tagged Photo was not Uploaded in the Bhuban App. Specific Land Marking was not clear in the First Stage and Second Stage photos uploaded in the Bhuban App.	Work code: 3004004006/WC/9010318708 JPV Remarks: No JPV was conducted

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
 {Reference: Paragraphs 2.2.11.1(i)(a)(i), 2.2.11.1(iii)(a)(ii), 2.2.11.1(iii)(c), 2.2.11.1(iii)(d), 2.2.11.1(iii)(e), 2.2.11.1(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
67	SDFO	3,67,060	3,44,880	1. Material at Site Account for receipt and utilisation of materials received by the IO directly in the Site was not found.2. Day to day Work Progress Register was not found.3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.4. Stock accounts, sale/distribution records were not found.5. Project Village Monitoring Committee Report was not available in the Photographs.6. MB was not found.7. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.8. Payment for carrying cost was made to the carrying contractors without mentioning the name and number of the vehicle.9. Income Tax was not deducted from the bills of suppliers/carrying contractors.10. Work Completion Certificate was not found.	Work code: 3004004/DP/9422416270 JPV Remarks: 1.Plantation site was covered with shrubs and bushes. Few bamboo plants were seen. 2. No fencing/ scrap of fencing were found at plantation site. 3. No CIB was found.
68	SDFO	2,18,890	2,18,685	1. Material at Site Account for receipt and utilisation of materials received by the IO directly in the Site was not found.2. Day to day Work Progress Register was not found.3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.4. Stock accounts, sale/distribution records were not found.5. Project Village Monitoring Committee Report was not available in the Photographs.6. MB was not found.7. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.8. Payment for carrying cost was made to the carrying contractors without mentioning the name and number of the vehicle.9. Income Tax was not deducted from the bills of suppliers/carrying contractors.10. Work Completion Certificate was not found.	Work code: 3004004/DP/9422441376 JPV Remarks: 1.Plantation site was covered with shrubs and bushes. Few bamboo plants were seen. 2. No fencing/ scrap of fencing were found at plantation site. 3. No CIB was found.
69	SDFO	2,90,005	2,89,617	1. Day to day Work Progress Register was not found.2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.3. Project Village Monitoring Committee Report was not found.4. MB was found.5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.6. Work Completion Certificate was not found.	Work code: 3004004/WH/9010206272 JPV Remarks: No JPV was conducted
70	SDFO	1,81,000	1,80,998	1. Day to day Work Progress Register was not found.2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.3. Project Village Monitoring Committee Report was not found.4. MB was not found.5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.6. Work Completion Certificate was not found.	Work code: 3004004/WC/9010298885 JPV Remarks: No JPV was conducted
71	Dy. Dir. PGP, Dhalai	6,87,425	5,31,380	1. Day to day Work Progress Register was not found.2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.3. Project Village Monitoring Committee Report was not found.4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.5. Work Completion Certificate was not found.	Work code: 3004004/DP/9422415635 JPV Remarks: No JPV was conducted
72	Dy. Dir. PGP, Dhalai	4,12,452	3,94,962	1. Day to day Work Progress Register was not found.2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.3. Project Village Monitoring Committee Report was not found.4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.5. Work Completion Certificate was not found.	Work code: 3004004/DP/9422415183 JPV Remarks: No JPV was conducted
73	Dy. Dir. PGP, Dhalai	4,12,452	2,02,598	1. Day to day Work Progress Register was not found.2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.3. Project Village Monitoring Committee Report was not found.4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.5. Work Completion Certificate was not found.	Work code: 3004004/DP/9422415358 JPV Remarks: No CIB was found.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
 {Reference: Paragraphs 2.2.11.1(i)(i), 2.2.11.1(iii)(a)(ii), 2.2.11.1(iii)(c), 2.2.11.1(iii)(d), 2.2.11.1(iii)(e), 2.2.11.1(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
74	Dy. Dir. PGP, Dhalai	4,12,452	1,99,310	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Project Village Monitoring Committee Report was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 5. Work Completion Certificate was not found.	Work code: 3004004/DP/94222415364 JPV Remarks: No CIB was found.
75	Dy. Manager, TRP C	1,09,924	1,09,599	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Project Village Monitoring Committee Report was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004004/IF/94222533085 JPV Remarks: No JPV was conducted
76	Dy. Manager, TRP C	91,866	69,875	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Project Village Monitoring Committee Report was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004004/IF/94222713746 JPV Remarks: No CIB was found.
Name of the Mandal: Manu					
77	Gram Panchayat	9,26,606	8,35,786	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 300400404/RC/94222454619 JPV Remarks: 1. As stated during JPV, the Mud Road has been upgraded to Brick Soling Road. As such, Mud Road was not found in audit. 2. No CIB was found.
78	Gram Panchayat	5,79,847	5,23,380	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 300400404/RC/9422471327 JPV Remarks: No JPV was conducted
79	Gram Panchayat	5,77,569	5,03,042	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 300400404/RC/9422454616 JPV Remarks: No JPV was conducted
80	Gram Panchayat	5,30,915	4,93,331	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 300400404/RC/9422475758 JPV Remarks: No JPV was conducted
81	Gram Panchayat	6,21,640	4,92,587	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 300400404/RC/9422454614 JPV Remarks: No JPV was conducted
82	Gram Panchayat	3,49,943	3,15,449	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 300400404/WC/9010323805 JPV Remarks: No JPV was conducted

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
 {Reference: Paragraphs 2.2.11.1(i)(a)(i), 2.2.11.1(iii)(a)(ii), 2.2.11.1(iii)(c), 2.2.11.1(iii)(d), 2.2.11.1(iii)(e), 2.2.11.1(iii)(f) and 2.2.11.12(ii)}

Sl No	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
83	Gram Panchayat	3,60,856	3,14,383	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004004004/WC/9010317823 JPV Remarks: No JPV was conducted
84	Gram Panchayat	3,55,095	3,05,364	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004004004/IF/9422699335 JPV Remarks: No JPV was conducted
85	Gram Panchayat	3,33,235	3,04,923	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004004004/WC/9010322463 JPV Remarks: 1. Check Dam was found in good condition. 2. No CIB was found
86	Gram Panchayat	3,44,069	3,00,384	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004004004/IF/9422542614 JPV Remarks: No JPV was conducted
87	SDFO	10,63,700	10,63,699.5	1. Material at Site Account for receipt and utilisation of materials received by the IO directly in the Site was not found. 2. Day to day Work Progress Register was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Stock accounts, sale/distribution records were not found. 5. Project Village Monitoring Committee Report was not found. 6. MB was not found. 7. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 8. Payment for carrying cost was made to the carrying contractors without mentioning the name and number of the vehicle. 9. Income Tax was not deducted from the bills of suppliers/carrying contractors. 10. Work Completion Certificate was not found.	Work code: 3004004/DP/9422412731 JPV Remarks: 1. Plantation site was covered with shrubs and bushes. 2. No scrap of shade net/bamboo posts etc. were found at plantation site. 3. Neither any bamboo seedlings were seen nor stock accounts, sale/distribution records could be produced. 4. No CIB was found.
88	SDFO	4,32,675	4,32,675	1. Material at Site Account for receipt and utilisation of materials received by the IO directly in the Site was not found. 2. Day to day Work Progress Register was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. MB was not found. 6. Nursery records for lifting of bamboo seedling/ plant or vouchers for purchase of bamboo seedlings from outside the Department or from the open market was not found. 7. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 8. Payment for carrying cost was made to the carrying contractors without mentioning the name and number of the vehicle. 9. Income Tax was not deducted from the bills of suppliers/carrying contractors. 10. Work Completion Certificate was not found.	Work code: 3004004/DP/9422441387 JPV Remarks: 1. Plantation site was covered with shrubs and bushes. Few bamboo plants were seen. 2. No fencing/ scrap of fencing were found at plantation site. 3. No CIB was found.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Name of the GP: Anandnagar	Work code and JPV remarks
					Name of the Mandal: Boxanagar	
					1. Material at Site Account for receipt and utilisation of materials received by the IO directly in the Site was not found. 2. Day to day Work Progress Register was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. MB was not found. 6. Nursery records for lifting of bamboo seedling/ plant or vouchers for purchase of bamboo seedlings from outside the Department or from the open market was not found. 7. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 8. Payment for carrying cost was made to the carrying contractors without mentioning the name and number of the vehicle. 9. Income Tax was not deducted from the bills of suppliers/carrying contractors. 10. Work Completion Certificate was not found. 11. Day to day Work Progress Register was not maintained. 12. No demand application and work allocation was found in the case file. 13. Drawing and design of the work was not found. 14. Mustor roll movement slip was not found in the case file. 15. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 16. Work completion certificate was not found in the work file. 17. No QC was uploaded in the website. 18. No QC was conducted and thus no such report was found as such. 19. Monitoring committee report was not available. 20. No social audit was conducted as found in the audit. 21. Site inspection report by supervising officer was not found in the case file. 22. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3004004/DP/9422412939 JPV Remarks: 1. Plantation site was covered with shrubs and bushes. Few bamboo plants were seen. 2. No fencing/ scrap of fencing were found at plantation site. 3. No CIB was found.
89	SDFO	1,85,980	1,76,668			
90	Gram Panchayat	7,16,595	6,98,734			Work code: 3001013002/LD/9422474815 JPV Remarks: CIB was found broken in joint physical verification.
91	Gram Panchayat	8,80,418	8,42,262			Work code: 3001013002/LD/9422469525 JPV Remarks: 1. CIB was not found. 2. Worksite was found idle as no agricultural activities were being performed.
92	Gram Panchayat	4,62,879	4,33,171			Work code: 3001013002/LD/9422514239 JPV Remarks: 1. CIB was not found. 2. Variation in measurement upto 12 mtrs. less than that of mentioned in the detailed estimate) was also noticed during the joint physical verification of the mentioned work. 3. Actual Measurement of the executed work couldn't be verified as the MB was not produced.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
93	Gram Panchayat	3,77,371	2,57,008	1. Gram Sabha Resolution in relation to the work executed was not found. 2. Day to day Work Progress Register was not maintained. 3. Drawing and design of the work was not found. 4. Manual Measurement Book was not maintained in relation to the work concerned. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 6. In Work completion certificate authorise person's sign was not found in the work file. 7. No QC was conducted and thus no such report was found as such. 8. Social audit was not conducted for the work concerned. 9. Monitoring committee report was not available. 10. Site inspection report by supervising officer was not found in the case file. 11. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013002/LD/9422575793 JPV Remarks: 1. CIB was not found. 2. Worksite was found idle as no agricultural activities were being performed
94	Gram Panchayat	1,98,251	1,86,167	1. Gram Sabha Resolution in relation to the work executed was not found. 2. Drawing and design of the work was not found. 3. Day to day Work Progress Register was not maintained. 4. Manual Measurement Book was not maintained in relation to the work concerned. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 6. No CIB was uploaded in the website. 7. No QC was conducted and thus no such report was found as such. 8. Social audit was not conducted for the work concerned. 9. Monitoring committee report was not available. 10. Site inspection report by supervising officer was not found in the case file. 11. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013002/LD/9422542810 JPV Remarks: 1. CIB was found broken during the Joint Physical Verification of work. 2. No details of the work were found on the remaining portion of the CIB.
95	Gram Panchayat	9,47,948	7,06,954	1. Day to day Work Progress Register was not maintained. 2. Drawing and design of the work was not found. 3. Neither the Photographs for the after stage was found uploaded in the Bhuban App nor any specific Land Marking was not available in the Photographs uploaded for the other two stages. 4. No CIB was uploaded on the website. 5. No QC was conducted and thus no such report was found as such. 6. Monitoring committee report was not available. 7. Site inspection report by supervising officer was not found in the case file. 8. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013002/WC/9010352205 JPV Remarks: Nil
96	Gram Panchayat	9,94,183	9,06,257	1. Day to day Work Progress Register was not maintained. 2. Copy of design and drawing etc was not found in the case file. 3. Manual Measurement Book was not maintained in relation to the work concerned. 4. Neither the Photographs for the after stage was found uploaded in the Bhuban App nor any specific Land Marking was not available in the Photographs uploaded for the other two stages. 5. No CIB was uploaded in the website. 6. No QC was conducted and thus no such report was found as such. 7. Monitoring committee report was not available. 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013002/WC/9010352210 JPV Remarks: Nil
97	Gram Panchayat	2,15,497	1,94,740	1. Gram sabha resolution in relation to the work concerned was not found. 2. Drawing and design of the work was not found. 3. Day to day Work Progress Register was not maintained. 4. Work allocation was not found in the case file. 5. Manual Measurement Book was not maintained in relation to the work concerned. 6. No QC was conducted and thus no such report was found as such. 7. Monitoring committee report was not available. 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013002/LD/9422665379 JPV Remarks: Executed work and the agri land was found idle.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
 {Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
98	Gram Panchayat	8,81,037	72,190	1. Gram sabha resolution in relation to the work concerned was not found. 2. Day to day Work Progress Register was not maintained. 3. Drawing and design of the work was not found. 4. Work allocation was not found in the case file 5. Manual Measurement Book was not maintained in relation to the work concerned. 6. Photographs for during and after stage were not found 7. Work completion certificate was not fully verified. It was not signed by the respective IO. 8. No CIB was uploaded in the website 9. No QC was conducted and thus no such report was found 10. No Social audit was conducted for the work concerned 11. Monitoring committee report was not available. 12. Site inspection report by supervising officer was not found in the case file. 13. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013001/WC/9010352204 JPV Remarks: 1. Source of the fund was found in connection to the XV FC (Tied Fund) not from the fund from MGNREGA. 2. Beneficiary was not found on the spot for Joint Physical Verification of the selected work.
Name of the Mandal: Boxanagar					
Name of the GP/VC: Kalashimura					
99	Gram Panchayat	5,83,757	3,12,085	1. Day to day Work Progress Register was not maintained. 2. Work allocation annexure-iv against the demand application was not found in the case file. 3. Drawing and design of the work was not found. 4. Three stage photographs were found uploaded but no any specific Land Marking was t done for the photographs. 5. In Work completion certificate signature was not found in the works file. 6. No QC was conducted and thus no such report was found as such 7. Social audit was not conducted 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013001/LD/9422495599 JPV Remarks: CIB was not found in joint physical verification of the work
100	Gram Panchayat	5,90,609	5,57,405	1. Day to day Work Progress Register was not maintained. 2. Work allocation against the demand application was not found in the case file. 3. Drawing and design of the work was not found. 4. Three stage photographs were found uploaded but no any specific Land Marking was t done for the photographs. 5. CIB was not uploaded in website 6. No QC was conducted and thus no such report was found as such 7. Monitoring committee report was not found. 8. Social audit was not conducted. 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013001/LD/9422542958 JPV Remarks: 1. Information displayed on the CIB was blurred and thus even the authority could not ascertain the worksite with respect to the CIB. 2. Worksite remained idle despite the fact that the agri land was developed in the year 21-22.
101	Gram Panchayat	5,72,839	5,38,328	1. Day to day Work Progress Register was not maintained. 2. Drawing and design of the work was not found. 3. Manual Measurement Book was not maintained in the case file. 4. Three stage photographs were found uploaded but no any specific Land Marking was t done for the photographs. 5. CIB was not uploaded in the website. 6. No QC was conducted and thus no such report was found as such 7. Social audit was not conducted 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013001/LD/9422544006 JPV Remarks: 1. The Agri land was found to be densed with grass and jungle and was not in use since the completion of the work.
102	Gram Panchayat	5,41,533	5,36,020	1. Day to day Work Progress Register was not maintained. 2. Drawing and design of the work was not found. 3. Three stage photographs were found uploaded but no any specific Land and Marking was t done for the photographs. 4. Work completion certificate was not signed. 5 Manual measurement book was not maintained for the work concerned 6. CIB was not uploaded in the website 7. No QC was conducted and thus no such report was found as such 8. Social audit was not conducted 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013001/RC/9422451103 JPV Remarks: 1. CIB was not found. 2. Road was found broken. 3. Variation in measurement was noticed as per the detailed estimate, but actual variation couldn't be ascertained due to the non-production of the measurement book.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
103	Gram Panchayat	5,71,583	5,59,195	1. Day to day Work Progress Register was not maintained. 2. Manual Measurement Book was not maintained for the work concerned. 3. Drawing and design of the work was not found. 4. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 5. CIB was not uploaded in the website. 6. No QC was conducted and thus no such report was found as such. 7. Site inspection report by supervising officer was not found in the case file. 8. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013001/LD/9422469807 JPV Remarks: 1. No any information was found to be printed on the CIB. 2. Beneficiary was not available on site
104	Gram Panchayat	5,67,153	5,30,005	1. Day to day work progress register was not maintained. 2. Drawing and design of the work was not found. 3. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 4. Work completion certificate was not signed. 5. CIB was not uploaded in the website. 6. No QC was conducted and thus no such report was found as such. 7. Monitoring committee report was not found in the case file. 8. Social audit was not conducted. 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013001/LD/9422558673 JPV Remarks: 1. CIB was not found. 2. Agriland was found idle.
105	Gram Panchayat	3,01,743	2,82,777	1. Day to day Work Progress Register was not maintained. 2. Work allocation against the demand application was not found in the case file. 3. Drawing and design of the work was not found. 4. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 5. Work completion certificate was not found. 6. Mustor Roll Movement slip was not found for the work concerned. 7. CIB was not uploaded in the website. 8. No QC was conducted and thus no such report was found as such. 9. Social audit was not conducted. 10. Site inspection report by supervising officer was not found in the case file. 11. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013001/LD/9422575342 JPV Remarks: 1. CIB was not found. 2. Variation in 3 stage photographs was also noticed when compared to the photos uploaded in the BHUVAN Portal in the MIS.
106	Gram Panchayat	5,95,673	4,65,625	1. Day to day Work Progress Register was not maintained. 2. Drawing and design of the work was not found. 3. Manual MB was not maintained for the work concerned. 4. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 5. Work completion certificate was not found. 6. CIB was not uploaded in the website. 7. No QC was conducted and thus no such report was found as such. 8. No monitoring Committee report was available. 9. Social audit was not conducted. 10. Site inspection report by supervising officer was not found in the case file. 11. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013001/WC/9010323100 JPV Remarks: CIB was found uprooted on the site. of Excavation of Pond on the land of Suman Sarkar S/o Bhuvan Sarkar at Kalshimura GP
107	Gram Panchayat	5,38,423	4,60,763	1. Day to day Work Progress Register was not maintained. 2. Name of the work was not found in the annual action plan. 3. Drawing and design of the work was not found. 4. Neither after stage photographs were found uploaded nor any specific Land Marking was done for the photographs uploaded for the other two stages. 5. Work completion certificate was not found. 6. Work allocation against the demand form submitted was not found in the case file. 7. CIB was not uploaded in the website. 8. No QC was conducted and thus no such report was found as such. 9. Social audit was not conducted. 10. Site inspection report by supervising officer was not found in the case file. 11. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013001/LD/9422665879 JPV Remarks: 1. Information displayed on the CIB in relation to the work done was found incorrect.
108	Gram Panchayat	2,63,702	2,12,557	1. Day to day Work Progress Register was not maintained. 2. Drawing and design of the work was not found. 3. Work was not found in the annual action plan. 4. Neither after stage photographs were found uploaded nor any specific Land Marking was done for the photographs uploaded for the other two stages. 5. Work completion certificate was not found. 6. CIB was not uploaded in the website. 7. No QC was conducted and thus no such report was found as such. 8. Social audit was not conducted. 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013001/LD/9422595201 JPV Remarks: CIB was not found

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
 {Reference: Paragraphs 2.2.11.1(i)(a)(i), 2.2.11.1(iii)(a)(ii), 2.2.11.1(iii)(c), 2.2.11.1(iii)(d), 2.2.11.1(iii)(e), 2.2.11.1(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
109	Gram Panchayat	6,15,177	4,75,170	1. Day to day Work Progress Register was not maintained. 2. Drawing and design of the work was not found. 3. Work demand and allocation form was not found. 4. Photographs of none of the stages were found uploaded in the portal. 5. Work completion certificate was not found. 6. Work was not found in the annual action plan. 7. CIB was not uploaded in the website. 8. No QC was conducted and thus no such report was found as such. 9. Social audit was not conducted. 10. Site inspection report by supervising officer was not found in the case file. 11. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013001/LD/9422595248 JPV Remarks: 1. No CIB was found on the site. 2. Variation in width was also noticed in relation to the MBs and detailed estimate. 3. Worksite found idle as no agricultural activities was in place.
110	Gram Panchayat	3,84,811	2,23,670	Name of the Mandal: Boxanagr 1. Work was not found in the annual action plan. 2. Drawing and design of the work was not found. 3. Gram sabha resolution in relation to the work concerned was not found in the VC. 4. Day to day Work Progress Register was not maintained. 5. Work allocation against the demand application was not found in the case file. 6. Manual measurement book was not maintained for the work concerned. 7. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 8. Work completion certificate was not signed by the respective IO. 9. No QC was conducted and thus no such report was found as such. 10. Monitoring committee report was not available. 11. Site inspection report by supervising officer was not found in the case file. 12. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013017/LD/9422496350 JPV Remarks: 1. Information displayed on the CIB was blurred. 2. Work was not found to be completed as per the measurement when compared with the detailed estimate despite submission of the work completion certificate. 3. Measurement book was not produced
111	Gram Panchayat	3,47,962	1,63,484	1. Day to day Work Progress Register was not maintained. 2. Gram sabha resolution in relation to the work concerned was not found in the VC. 3. Drawing and design of the work was not found. 4. Neither after stage Photographs were found uploaded nor any specific land markings were found in the photographs uploaded for the other two stages. 5. Work completion certificate was found unverified in the works file. 6. CIB was not uploaded in the website. 7. No QC was conducted and thus no such report was found as such. 8. Monitoring committee report was not available. 9. No social audit was conducted as found in the audit. 10. Site inspection report by supervising officer was not found in the case file. 11. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013017/LD/9422540189 JPV Remarks: Nil
112	Gram Panchayat	3,27,592	3,01,089	1. Work was not found in the annual action plan. 2. Day to day Work Progress Register was not maintained. 3. Drawing and design of the work was not found. 4. Neither after stage Photographs were found uploaded nor any specific land markings were found in the photographs uploaded for the other two stages. 5. No QC was conducted and thus no such report was found as such. 6. Monitoring committee report was not available. 7. Social audit was not done as no such report was found in relation to the work concerned. 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013017/LD/9422594440 JPV Remarks: 1. CIB was not found on the worksite. 2. Work site was found to be idle as the whole area was covered in grass and jungle leading to the fact that it was not in use for a long time.
113	Gram Panchayat	24,202	12,940	1. Work was not found in the annual action plan. 2. Day to day Work Progress Register was not maintained. 3. Drawing and design of the work was not found. 4. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 5. CIB was not uploaded in the website. 6. No QC was conducted and thus no such report was found as such. 7. Monitoring committee report was not available. 8. Social audit was not done as no such report was found in relation to the work concerned. 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013017/IF/9422698558 JPV Remarks: Nil

Appendix 2.2.5 (contd.)
Statement showing the work wise audit findings from Joint Physical Verification (JPV)
{Reference: Paragraphs 2.2.11.1(i)(i), 2.2.11.1(iii)(a)(ii), 2.2.11.1(iii)(c), 2.2.11.1(iii)(d), 2.2.11.1(iii)(e), 2.2.11.1(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
114	Gram Panchayat	1,21,557	1,07,554	1. Work was not found in the annual action plan. 2. Day to day Work Progress Register was not maintained. 3. Drawing and design of the work was not found. 4. Neither after stage Photographs were found uploaded nor any specific Land Markings were found in the photographs uploaded for the other two stages. 5. CIB was not uploaded in the website. 6. No QC was conducted and thus no such report was found as such 7. Monitoring committee report was not available. 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013017/LD/9422638252 JPV Remarks: Nil
115	Gram Panchayat	21,266	9,500	1. Work was not found in the annual action plan. 2. Drawing and design of the work was not found. 3. Day to day Work Progress Register was not maintained. 4. Work allocation against the demand raised through demand application was not found in the case file. 5. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 6. CIB was not uploaded in the website. 7. No QC was conducted and thus no such report was found as such. 8. Social audit was not done as no such report was found in relation to the work concerned. 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013017/IF/9422698555 JPV Remarks: Nil
116	Gram Panchayat	1,41,626	1,08,176	1. Work was not found in the annual action plan. 2. Drawing and design of the work was not found. 3. Day to day Work Progress Register was not maintained. 4. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 5. No QC was conducted and thus no such report was found as such 6. Monitoring committee report was not available. 7. Social audit was not done as no such report was found in relation to the work concerned. 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013017/WC/901035905 JPV Remarks: Nil
117	Gram Panchayat	2,90,600	2,65,152	1. Work was not found in the annual action plan. 2. Drawing and design of the work was not found. 3. Day to day Work Progress Register was not maintained. 4. CIB Voucher was not found in the case file. 5. Neither after stage Photographs were found uploaded nor any specific Land Markings were found in the photographs uploaded for the other two stages CIB was not uploaded in the website. 6. Work completion certificate was not found in the works file. 7. No QC was conducted and thus no such report was found as such 8. Monitoring committee report was not available. 9. Social audit was not done as no such report was found in relation to the work concerned. 10. Site inspection report by supervising officer was not found in the case file. 11. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013017/LD/9422673082 JPV Remarks: 1. Information displayed on the CIB was blurred. 2. No voucher in relation to the payment of the CIB was produced to audit.
118	Gram Panchayat	1,84,033	1,60,120	1. Work was not found in the annual action plan. 2. Day to day Work Progress Register was not maintained. 3. Drawing and design of the work was not found. 4. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 5. CIB was not uploaded in the website. 6. No QC was conducted and thus no such report was found as such 7. Monitoring committee report was not available. 8. Social audit was not done as no such report was found in relation to the work concerned. 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013017/LD/9422672246 JPV Remarks: Nil
119	Gram Panchayat	16,014	9,070	1. Work was not found in the annual action plan. 2. Drawing and design of the work was not found. 3. Day to day Work Progress Register was not maintained. 4. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 5. No QC was conducted and thus no such report was found as such 6. Monitoring committee report was not available. 7. Site inspection report by supervising officer was not found in the case file 8. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013017/IF/9422698553 JPV Remarks: Compost pit was filled up and thus was not in use.
120	Gram Panchayat	4,42,360	3,05,317	1. Work was not found in the annual action plan. 2. Drawing and design of the work was not found. 3. Day to day Work Progress Register was not maintained. 4. Neither after stage Photographs were found uploaded nor any specific Land Markings were found in the photographs uploaded for the other two stages CIB was not uploaded in the website. 5. No QC was conducted and thus no such report was found as such 6. Monitoring committee report was not available. 7. Social audit was not done as no such report was found in relation to the work concerned. 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013017/LD/9422671057 JPV Remarks: Nil

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
 {Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
				Name of the Mandal: Boxanagar	
				Name of the GP: Boxanagar	
121	Gram Panchayat	5,24,620	2,60,247	1. Day to day Work Progress Register was not maintained. 2. Work was not found in the respective annual action plan. 3. Drawing and design of the selected work was not found in the case file. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 5. Work Completion certificate was not signed by the IO. 6. No QC was conducted and thus no such report was found as such 7. Monitoring committee report was not available. 8. No social audit was conducted as found in the audit. 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013004/WC/9010283081 JPV Remarks: CIB was found broken and thus the name of the work and other information can't be verified through the CIB
122	Gram Panchayat	85,245	46,770	1. Day to day Work Progress Register was not maintained. 2. work allocation form was not found in the case file. 3. Drawing and design of the selected work was not found in the case file. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 5. Work Completion certificate was not found. 6. No QC was conducted and thus no such report was found as such 7. Monitoring committee report was not available. 8. No social audit was conducted as found in the audit. 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013004/IC/9422432461 JPV Remarks: Irrigation channel from the land of humayun kabir to harimangal chera was found clogged just after 100 ft. of commencement of work.
123	Gram Panchayat	3,27,616	1,01,523	1. Day to day Work Progress Register was not maintained. 2. Drawing and design of the selected work was not found in the case file. 3. Work allocation was not found in the case file. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 5. Work Completion certificate was not verified. 6. No CIB was uploaded in the website. 7. No QC was conducted and thus no such report was found as such 8. Monitoring committee report was not available. 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013004/LD/9422542251 JPV Remarks: CIB was not found on the land of Shyamal Nama s/o Niranjan nama
124	Gram Panchayat	3,43,826	1,54,968	1. Work was not found in the annual action plan. 2. Drawing and design of the work was not found in the case file. 3. Day to day Work Progress Register was not maintained. 4. Work allocation was not found in the case file. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 6. No QC was conducted and thus no such report was found as such 7. Monitoring committee report was not available. 8. No social audit was conducted as found in the audit. 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013004/LD/9422600837 JPV Remarks: 1. CIB was not found. 2. Upon measurement of the work site, variation in measurement i.e upto 10 mtr less in length was also noticed as per the detailed estimate and MB
125	Gram Panchayat	3,36,928	1,08,282	1. Work was not found in annual action plan. 2. Day to day Work Progress Register was not maintained. 3. Drawing and design of the selected work was not found in the case file. 4. work allocation was not found against the demand application form in the case file. 5. After stage photograph was not found. Moreover, no any specific Land Marking was available in the other two stages Photographs uploaded in the website. 6. Work completion certificate was not signed by the respective IO and Pradhan. 7. No CIB was uploaded in the website. 8. No QC was conducted and thus no such report was found as such 9. Monitoring committee report was not available. 10. No social audit was conducted as found in the audit. 11. Site inspection report by supervising officer was not found in the case file. 13. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013004/LD/9422589337 JPV Remarks: 1. CIB was not found despite having CIB voucher of ₹ 3,494 in the file.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
 {Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
126	Gram Panchayat	3,11,710	1,15,552	1. Work was not found in the annual action plan of the respective year. 2. Day to day Work Progress Register was not maintained. 3. Drawing and design of the selected work was not found in the case file 4. work allocation against the demand application form submitted was not found in the case file. 5. During and after Stage Photographs were not found uploaded in the Bhuban. 6. Work Completion certificate was not signed by the respective IO and Pradhan. 7. No CIB was uploaded in the website. 8. No QC was conducted and thus no such report was found as such 9. Monitoring committee report was not available. 10. No social audit was conducted as found in the audit. 11. Site inspection report by supervising officer was not found in the case file. 12. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013004/LD/9422653008 JPV Remarks: 1. CIB was not found 2. Land was not found to be in use. Whole area was found to be covered in jungles.
127	Gram Panchayat	2,41,900	1,15,163	1. Work was not found in the annual action plan of the respective year. 2. Day to day Work Progress Register was not maintained. 3. Drawing and design of the selected work was not found in the case file 4. work allocation against the demand application form submitted was not found in the case file. 5. Neither the after-stage photograph was not found to be uploaded in the Bhuban portal nor any specific Land Marking was done for the photograph uploaded for the other two stage. 6. Work completion cert was not found 7. No CIB was uploaded in the website. 8. No QC was conducted and thus no such report was found as such 9. Monitoring committee report was not available. 10. No social audit was conducted as found in the audit. 11. Site inspection report by supervising officer was not found in the case file. 12. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013004/LD/9422653045 JPV Remarks: 1. CIB was found uprooted on the site, of Extension of agri land on the land of Atikul Islam s/o Abdul Majrid at Boxanagar GP
128	Gram Panchayat 7m less in L/B?	5,69,684	3,02,756	1. Work was not found in the annual action plan of the respective year. 2. Day to day Work Progress Register was not maintained. 3. Drawing and design of the selected work was not found in the case file 4. work allocation against the demand application form submitted was not found in the case file. 5. Neither the after-stage photograph was not found to be uploaded in the Bhuban portal nor any specific Land Marking was done for the photograph uploaded for the other two stage. 6. Work Completion certificate was not signed by the respective IO and Pradhan 7. No CIB was uploaded in the website. 8. No QC was conducted and thus no such report was found as such 9. Monitoring committee report was not available. 10. No social audit was conducted as found in the audit. 11. Site inspection report by supervising officer was not found in the case file. 12. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013004/LD/9422671522 JPV Remarks: 1. CIB was found to be broken 2. Information displayed on the CIB was blurred and thus can't be traced. 3. Variation in measurement i.e upto 07 mtrs. Less was noticed in JPV when compared with the detailed estimate
129	Gram Panchayat	1,10,825	1,03,489	1. Day to day Work Progress Register was not maintained. 2. Drawing and design of the selected work was not found in the case file 3. work allocation against the demand application form submitted was not found in the case file. 4. Mustor roll movement slip was not found in the case file. 5. Three stage Photographs were found uploaded in the Bhuban App but any specific Land Marking was not done for the photograph uploaded in the Bhuban portal. 6. Work Completion certificate was not signed by the respective IO and Pradhan 7. No CIB was uploaded in the website. 8. No QC was conducted and thus no such report was found as such 9. Monitoring committee report was not available. 10. No social audit was conducted as found in the audit. 11. Site inspection report by supervising officer was not found in the case file. 12. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013004/WC/9010313112 JPV Remarks: CIB was not found on the excavation of irrigation tank on the Abul Hashem S/o Akter Hossain

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
 {Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
130	Gram Panchayat	2,10,359	1,69,294	1. Work was not found in the annual action plan of the respective year. 2. Day to day Work Progress Register was not maintained. 3. Drawing and design of the selected work was not found in the case file. 4. Copy of technical sanction was not found in the case file. 5. CIB voucher in relation to the work concerned was not found in the case file. 6. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 7. In Work Completion certificate authorised person's signature was not found. 8. No CIB was uploaded in the website. 9. No QC was conducted and thus no such report was found as such. 10. Monitoring committee report was not available. 11. No social audit was conducted as found in the audit. 12. Site inspection report by supervising officer was not found in the case file. 13. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013004/IC/9422473155 JPV Remarks: 1. 75 mtrs. of concrete drainage channel was found to be constructed by the R.D. on the existing irrigation channel. 2. Both RD and MGNREGA works were constructed on the same location.
131	Gram Panchayat	5,34,340	3,91,599	1. Work was not found in the annual action plan of the respective year. 2. Day to day Work Progress Register was not maintained. 3. Drawing and design of the selected work was not found in the case file. 4. work allocation annexure IV was not found in the case file. 5. After stage Photographs was not found. 6. No CIB was uploaded in the website. 7. No QC was conducted and thus no such report was found as such. 8. Monitoring committee report was not available. 9. No social audit was conducted as found in the audit. 10. Site inspection report by supervising officer was not found in the case file. 11. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001013004/LD/9422658708 JPV Remarks: Worksite found idle as no agricultural activity was found in agri land on the land of Abul Kalam Azad S/o Tajul Islam
Name of the Mandal: Nalchar					
Name of the GP: Kaliram					
132	Gram Panchayat	3,24,721	3,02,470	1. Day to day Work Progress Register was not found. 2. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 3. QC was not conducted. 4. Monitoring committee report was not found. 5. No social audit was conducted. 6. Site inspection report by supervising officer was not found in the case file. 7. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014043/WC/9010323039 JPV Remarks: 1. Information displayed on CIB has been erased. 2. Measurement was found 5 mtr less w.r.t the detailed estimate and Measurement Book.
133	Gram Panchayat	2,32,113	90,863	1. Day to day Work Progress Register was not found. 2. Work was not found in the annual action plan. 3. Drawing and design for the respective work was not found in the case file. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 5. Work completion certificate was found duly signed but the amount of the executed work was not found mentioned in the certificate. 6. QC was not conducted. 7. Monitoring committee report was not found. 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014043/IC/9422455556 JPV Remarks: 1. CIB was not found at the worksite during joint physical verification. 2. Diversion drain was not constructed as per the estimate. Work was found to be incomplete despite work completion in the measurement book.
134	Gram Panchayat	1,61,068	1,28,444	1. Day to day Work Progress Register was not found. 2. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 3. Work completion certificate was found duly signed but the amount of the executed work was not found mentioned in the certificate. 4. QC was not conducted. 5. Monitoring committee report was not found. 6. No social audit was conducted. 7. Site inspection report by supervising officer was not found in the case file. 8. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014043/LD/9422583582 JPV Remarks: 1. CIB was not found at the worksite during joint physical verification. 2. Work site was covered with jungles and grasses thus was not in use.2

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
135	Gram Panchayat	2,20,003	2,07,410	1. Day to day Work Progress Register was not found. 2. QC was not conducted. 3. Monitoring committee report was not found. 4. No social audit was conducted. 5. Site inspection report by supervising officer was not found in the case file. 6. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014043/WC/9010323043 JPV Remarks: CIB was not found at the worksite during joint physical verification.
136	Gram Panchayat	1,90,462	1,70,010	1. Day to day Work Progress Register was not found. 2. QC was not conducted. 3. Monitoring committee report was not found. 4. No social audit was conducted. 5. Site inspection report by supervising officer was not found in the case file. 6. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014043/WC/9010323080 JPV Remarks: During JPV it was noticed that CIB was broken and information on the CIB could not be verified.
137	Gram Panchayat	1,19,821	1,06,180	1. Day to day Work Progress Register was not found. 2. Work was not found in the annual action plan. 3. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 4. Work completion certificate was found duly signed but the amount of the executed work was not found mentioned in the certificate. 5. QC was not conducted. 6. Monitoring committee report was not found. 7. No social audit was conducted. 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014043/LD/9422567442 JPV Remarks: 1. CIB was not found at the worksite during joint physical verification. 2. Agri land was not in use.
138	Gram Panchayat	1,02,650	95,740	1. Day to day Work Progress Register was not found. 2. Work completion certificate was found duly signed but the amount of the executed work was not found mentioned in the certificate. 5. QC was not conducted. 6. Monitoring committee report was not found. 7. No social audit was conducted. 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014043/LD/9422645478 JPV Remarks: 1. CIB was not found on the worksite during JPV. 2. A house was constructed at the place of intended work site, thus original purpose of the MGNREGA work i.e. land development for agricultural purpose was not served
139	Gram Panchayat	3,12,611	2,98,320	1. Day to day Work Progress Register was not found. 2. Work was not found in the annual action plan. 3. Work completion certificate was not certified by the respective IO. 4. QC was not conducted. 5. Monitoring committee report was not found. 6. No social audit was conducted. 7. Site inspection report by supervising officer was not found in the case file. 8. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014043/IF/9422699074 JPV Remarks: Nil
140	Gram Panchayat	3,18,485	2,78,675	1. Day to day Work Progress Register was not found. 2. QC was not conducted. 3. Work completion certificate was neither signed by the respective IO nor the amount of the executed work was found to be mentioned in the certificate. 4. Monitoring committee report was not found. 5. No social audit was conducted. 6. Site inspection report by supervising officer was not found in the case file. 7. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014043/IF/9422700356 JPV Remarks: Measurement variation wrt estimate was found i.e. width of the work site was 4m less than the estimate.
141	Gram Panchayat	14,060	13,560	1. Day to day Work Progress Register was not found. 2. Work was not found in the annual action plan. 3. Copy of technical sanction of the work was not found in the case file. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 5. CIB was not uploaded in the website. 6. QC was not conducted. 7. Monitoring committee report was not found. 8. No social audit was conducted. 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014043/IF/9422734272 JPV Remarks: 1. CIB was not found on the worksite during JPV. 2. Compost pit was not in use, it was covered with tree leaves and garbage's

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Name of the GP: Nalchar	Name of the GP/VC: Paschim Nalchar	Audit findings (from verification of files and records)	Work code and JPV remarks
142	Gram Panchayat	5,52,581	5,35,257			1. Day to day Work Progress Register was not found. 2. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 3. QC was not conducted. 4. Monitoring committee report was not found. 5. No social audit was conducted. 6. Site inspection report by supervising officer was not found in the case file. 7. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014023/WC/9010301797 JPV Remarks: 1. Citizen Information Board was not found. 2. Upper part was not available only foundation of CIB existed
143	Gram Panchayat	4,37,244	2,20,144			1. Day to day Work Progress Register was not found. 2. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 3. CIB was not uploaded in the website. 4. QC was not conducted. 5. Monitoring committee report was not found. 6. No social audit was conducted. 7. Site inspection report by supervising officer was not found in the case file. 8. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014023/WC/9010286346 JPV Remarks: Nil
144	Gram Panchayat	2,45,801	2,27,958			1. Day to day Work Progress Register was not found. 2. Drawing and design of the work was not available. 3. Third stage photo was not uploaded. 4. CIB was not uploaded in the website. 5. QC was not conducted. 6. Monitoring committee report was not found. 7. No social audit was conducted. 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014023/LD/9422635834 JPV Remarks: 1. Citizen Information Board was broken and was not in place. 2. Information was not readable.
145	Gram Panchayat	3,37,154	3,13,002			1. Day to day Work Progress Register was not found. 2. Drawing and design of the executed work was not found. 3. Third stage photo was not found uploaded in the MIS. 4. QC was not conducted. 5. Monitoring committee report was not found. 6. No social audit was conducted. 7. Site inspection report by supervising officer was not found in the case file. 8. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 8. CIB was not uploaded in the website.	3001014023/LD/9422636437 JPV Remarks: Nil
146	Gram Panchayat	1,55,652	1,42,070			1. Day to day Work Progress Register was not found. 2. After stage photo was not uploaded. Moreover, no any specific landmarking was done for the photo uploaded of the before and during stage CIB was not uploaded in the website. 3. QC was not conducted. 4. Monitoring committee report was not found. 5. No social audit was conducted. 6. Site inspection report by supervising officer was not found in the case file. 7. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014023/WC/9010351052 JPV Remarks: Citizen Information Board was broken and was not in place.
147	Gram Panchayat	3,05,852	2,91,513			1. Day to day Work Progress Register was not found. 2. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 3. CIB was not uploaded in the website. 4. QC was not conducted. 5. Monitoring committee report was not found. 6. No social audit was conducted. 7. Site inspection report by supervising officer was not found in the case file. 8. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014023/FP/9010240714 JPV Remarks: Citizen Information Board was not found.
148	Gram Panchayat	1,84,280	1,68,620			1. Day to day Work Progress Register was not found. 2. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 3. QC was not conducted. 4. Monitoring committee report was not found. 5. No social audit was conducted. 6. Site inspection report by supervising officer was not found in the case file. 7. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014023/IF/9422702761 JPV Remarks: 1. Citizen Information Board was broken and was not in place. 2. Land lying idle

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV) {Reference: Paragraphs 2.2.11.11(i)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
149	Gram Panchayat	1,13,451	1,03,160	1. Day to day Work Progress Register was not found. 2. After stage photo was not uploaded. 3. Amount was not mentioned in the work completion certificate. 4. QC was not conducted. 5. Monitoring committee report was not found. 6. No social audit was conducted. 7. Site inspection report by supervising officer was not found in the case file. 8. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014023/IF/9422723110 JPV Remarks: 1. Citizen Information Board was broken. 2. Details were not available.
150	Gram Panchayat	2,75,389	2,41,393	1. Day to day Work Progress Register was not found. 2. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 3. QC was not conducted. 4. Monitoring committee report was not found. 5. No social audit was conducted. 6. Site inspection report by supervising officer was not found in the case file. 7. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014023/IF/9422704425 JPV Remarks: 1. Incomplete information in Citizen Information Board. 2. Land lying idle
151	Gram Panchayat	4,26,204	3,69,700	1. Day to day Work Progress Register was not found. 2. Gram Sabha resolution for the work concerned was not found. 3. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 4. QC was not conducted. 5. Monitoring committee report was not found. 6. No social audit was conducted. 7. Site inspection report by supervising officer was not found in the case file. 8. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014023/IF/9422732044 JPV Remarks: Nil
152	Gram Panchayat	3,46,576	3,20,326	1. Day to day Work Progress Register was not found. 2. After stage photo was not uploaded. Moreover, no any specific landmarking was done for the photo uploaded of the before and during stage. 3. CIB was not uploaded in the website. 4. QC was not conducted. 5. Monitoring committee report was not found. 6. No social audit was conducted. 7. Site inspection report by supervising officer was not found in the case file. 8. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014023/WC/9010350689 JPV Remarks: Nil
Name of the Mandal: Natchar					
Name of the GPVC: Kumariakucha					
153	Gram Panchayat	2,85,169	1,51,614	1. Day to day Work Progress Register was not found. 2. Work was not found in the Annual Action Plan. 3. Gram sabha resolution for the work concerned was not found. 4. Drawing and design for the work concerned was not made. 5. CIB was not uploaded in the website. 6. QC was not conducted. 7. Monitoring committee report was not found. 8. No social audit was conducted. 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014017/IC/9422473014 JPV Remarks: Citizen Information was not found
154	Gram Panchayat	1,91,594	1,73,094	1. Day to day Work Progress Register was not found. 2. Work was not found in the Annual Action Plan. 3. Gram sabha resolution for the work concerned was not found. 4. Manual MB was not prepared for the work concerned. 5. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 6. QC was not conducted. 7. Monitoring committee report was not found. 8. No social audit was conducted. 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014017/IF/9422690909 JPV Remarks: Nil
155	Gram Panchayat	9,50,811	9,27,740	1. Day to day Work Progress Register was not found. 2. Work was not found in the Annual Action Plan. 3. Gram sabha resolution for the work concerned was not found. 4. Demand and allocation form was not found in the website. 5. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 6. QC was not conducted. 7. Monitoring committee report was not found. 8. No social audit was conducted. 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014017/LD/9422527840 JPV Remarks: Nil

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
 {Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
156	Gram Panchayat	8,31,512	8,11,340	1. Day to day Work Progress Register was not found. 2. Gram sabha resolution for the work concerned was not found. 3. QC was not conducted. 4. Monitoring committee report was not found. 5. No social audit was conducted. 6. Site inspection report by supervising officer was not found in the case file. 7. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found	Work code: 3001014017/WC/9010301786 JPV Remarks: Nil
157	Gram Panchayat	6,19,672	6,04,540	1. Day to day Work Progress Register was not found. 2. Gram sabha resolution for the work concerned was not found. 3. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 4. QC was not conducted. 5. Monitoring committee report was not found. 6. No social audit was conducted. 7. Site inspection report by supervising officer was not found in the case file. 8. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014017/WC/9010294395 JPV Remarks: 1. Details were not readable on the Citizen Information Board. 2. Only MGNREGA-Logo was visible.
158	Gram Panchayat	5,98,762	5,84,210	1. Day to day Work Progress Register was not found. 2. Gram sabha resolution for the work concerned was not found. 3. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 4. QC was not conducted. 5. Monitoring committee report was not found. 6. No social audit was conducted. 7. Site inspection report by supervising officer was not found in the case file. 8. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014017/WC/9010302881 JPV Remarks: Nil
159	Gram Panchayat	6,81,312	2,07,350	1. Day to day Work Progress Register was not found. 2. Gram sabha resolution for the work concerned was not found. 3. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 4. QC was not conducted. 5. Monitoring committee report was not found. 6. No social audit was conducted. 7. Site inspection report by supervising officer was not found in the case file. 8. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014017/WH/9010202607 JPV Remarks: Nil
160	Gram Panchayat	3,50,447	2,12,307	1. Day to day Work Progress Register was not found. 2. Work was not found in the Annual Action Plan. 3. Gram sabha resolution for the work concerned was not found. 4. Measurement Book was not maintained for the work concerned. 5. QC was not conducted. 6. Monitoring committee report was not found. 7. No social audit was conducted. 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014017/IF/9422700098 JPV Remarks: Nil
161	Gram Panchayat	5,94,893	5,31,388	1. Day to day Work Progress Register was not found. 2. Work was not found in the Annual Action Plan. 3. Gram sabha resolution for the work concerned was not found. 4. Manual Measurement Book was not maintained for the work concerned. 5. QC was not conducted. 6. Monitoring committee report was not found. 7. No social audit was conducted. 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014017/WC/9010360519 JPV Remarks: Citizen Information Board was available, but it displayed the works of 2022-23.
162	Gram Panchayat	1,77,152	1,60,365	1. Day to day Work Progress Register was not found. 2. Work was not found in the Annual Action Plan. 3. Gram sabha resolution for the work concerned was not found. 4. Manual MB was not maintained. 5. QC was not conducted. 6. Monitoring committee report was not found. 7. No social audit was conducted. 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014017/IF/9422690907 JPV Remarks: Nil

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
 {Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
163	Gram Panchayat	3,41,499	3,15,576	1. Day to day Work Progress Register was not found. 2. Work was not found in the Annual Action Plan 3. Gram sabha resolution for the work concerned was not found. 4. Drawing and design for the work concerned was not made. 5. Third stage photo was not found attached in the MIS. 6. CIB was not uploaded in the website. 7. QC was not conducted 8. Monitoring committee report was not found 9. No social audit was conducted. 10. Site inspection report by supervising officer was not found in the case file. 11. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014017/IC/9422473013 JPV Remarks: Citizen Information was not found
164	Gram Panchayat	4,72,570	4,40,034	1. Day to day Work Progress Register was not found. 2. Work was not found in the Annual Action Plan 3. Gram sabha resolution for the work concerned was not found. 4. Drawing and design for the work concerned was not made. 5. Third stage photo was not found attached in the MIS. 6. CIB was not uploaded in the website. 7. QC was not conducted 8. Monitoring committee report was not found 9. No social audit was conducted. 10. Site inspection report by supervising officer was not found in the case file. 11. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014017/IC/9422473010 JPV Remarks: Citizen Information Board was not found.
165	Gram Panchayat	3,97,555	3,68,346	1. Day to day Work Progress Register was not found. 2. Work was not found in the Annual Action Plan 3. Gram sabha resolution for the work concerned was not found. 4. Drawing and design for the work concerned was not made. 5. Third stage photo was not found attached in the MIS. 6. CIB was not uploaded in the website. 7. QC was not conducted 8. Monitoring committee report was not found 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	Work code: 3001014017/IC/9422473012 JPV Remarks: Citizen Information Board was not found.
Name of the Mandal: Nalchar					
Name of the GP/V.C.: Indrakumar Para					
166	Gram Panchayat	1,60,641	1,79,698	1. Monitor (SQM) and National Level Monitor (NLM) was not found Day to day Work Progress Register was not maintained. 2. Work was not found in the annual action plan. 3. No gram sabha resolution was found for the work concerned. 4. Design and drawing for the work concerned. 5. Manual measurement book was not maintained for the work concerned. 6. Photographs were found uploaded in the Bhuban App but specific Land Marking was not done for the photographs uploaded. 7. In Work completion certificate authorised person's signature was not found in the works file. 8. No QC was conducted and thus no such report was found as such 9. Monitoring committee report was not found. 10. An audit query was raised via query No. Rep(Field Party)/PA, MGNREGA/SP/NLC/PO/19-24/11 dt. 10.02.2025 in relation to the extra expenditure of ₹ 19,057 against the sanctioned amount. 11. Social audit was not conducted 12. Site inspection report by supervising officer was not found in the case file. 13. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality	Work code: 3001014040/WC/9010275852 JPV Remarks: 1. Citizen Information Board was not found. 2. Barrage was not found.
167	Gram Panchayat	1,02,250	1,01,953	1. Day to day Work Progress Register was not maintained. 2. Work was not found in the annual action plan. 3. No gram sabha resolution was found for the work concerned. 4. Design and drawing for the work was not found in the records 5. Manual measurement book was not maintained for the work concerned. 6. Photographs were found uploaded in the Bhuban App but specific Land Marking was not done for the photographs uploaded. 7. Work completion certificate was not signed by the IO 8. No QC was conducted and thus no such report was found as such 9. Monitoring committee report was not found. 10. Social audit was not conducted. 11. Site inspection report by supervising officer was not found in the case file. 12. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found	Work code: 3001014040/IC/9010250902 JPV Remarks: 1. Citizen Information Board was not found. 2. Katcha channel was not found. 3. Pakka drain was found

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
 {Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
168	Gram Panchayat	1,83,731	1,83,601	1. Day to day Work Progress Register was not maintained. 2. Work was not found in the annual action plan. 3. No gram sabha resolution was found for the work concerned. 4. Design and drawing for the work were not found in the records 5. Manual measurement book was not Maintained for the work concerned. 6. Photographs were found uploaded in the Bhuban App but specific Land Marking was not done for the photographs uploaded. 7. Work completion certificate was not found in the works file. 8. No QC was conducted and thus no such report was found as such 9. Monitoring committee report was not found. 10. Social audit was not conducted 11. Site inspection report by supervising officer was not found in the case file. 12. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found	Work code: 3001014040/IC/9010250938 JPV Remarks: Citizen Information Board was not found.
169	Gram Panchayat	2,47,858	2,35,396	1. Day to day Work Progress Register was not maintained. 2. Work was not found in the annual action plan. 3. No gram sabha resolution was found for the work concerned. 4. Design and drawing for the work was not found in the records 5. Work demand and allocation was not found in the records 6. Manual measurement book was not Maintained for the work concerned. 7. Photographs were found uploaded in the Bhuban App but specific Land Marking was not done for the photographs uploaded. 8. Work completion certificate was not signed by the IO. 9. No QC was conducted and thus no such report was found as such 10. Monitoring committee report was not found. 11. Social audit was not conducted 12. Site inspection report by supervising officer was not found in the case file. 13. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found	Work code: 3001014040/WC/9010275849 JPV Remarks: 1. Citizen Information Board was not in place and was broken. 2. CIB shows the project of 2018-19. 3. CIB details were not clear
170	Gram Panchayat	3,22,364	3,17,740	1. Day to day Work Progress Register was not maintained. 2. Work was not found in the annual action plan. 3. No gram sabha resolution was found for the work concerned. 4. Design and drawing for the work was not found in the records 5. Work allocation against the demand raised was not found in the records 6. Manual measurement book was not Maintained for the work concerned. 7. Photographs were found uploaded in the Bhuban App but specific Land Marking was not done for the photographs uploaded. 8. Work completion certificate was not found. 9. No QC was conducted and thus no such report was found as such 10. Monitoring committee report was not found. 11. Social audit was not conducted 12. Site inspection report by supervising officer was not found in the case file. 13. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found	Work code: 3001014040/RC/9422452051 JPV Remarks: 1. CIB was not found in joint physical verification of the work. 2. During JPV it was noticed that katcha road was only partially constructed
171	Gram Panchayat	2,54,764	2,54,458	1. Day to day Work Progress Register was not maintained. 2. Work was not found in the annual action plan. 3. No gram sabha resolution was found for the work concerned. 4. Work allocation annexure iv against the demand raised was not found in the records 5. Manual measurement book was not Maintained for the work concerned. 6. Photographs were found uploaded in the Bhuban App but specific Land Marking was not done for the photographs uploaded. 7. No QC was conducted and thus no such report was found as such 8. Monitoring committee report was not found. 9. Social audit was not conducted 10. Site inspection report by supervising officer was not found in the case file. 11. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found	Work code: 3001014040/WC/9010278029 JPV Remarks: Citizen Information Board was not found.
172	Gram Panchayat	4,85,504	3,06,485	1. Day to day Work Progress Register was not maintained. 2. Work was not found in the annual action plan. 3. No gram sabha resolution was found for the work concerned. 4. Design and drawing for the work was not found in the records 5. Work allocation annexure iv against the demand raised was not found in the records 6. Manual measurement book was not Maintained for the work concerned. 7. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 8. No QC was conducted and thus no such report was found as such. 9. Monitoring committee report was not found. 10. Social audit was not conducted 11. Site inspection report by supervising officer was not found in the case file. 12. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found	Work code: 3001014040/LD/9422560315 JPV Remarks: CIB was not found in joint physical verification of the work.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
 {Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
173	Gram Panchayat	2,16,493	2,03,449	1. Day to day Work Progress Register was not maintained. 2. Work was not found in the annual action plan. 3. No gram sabha resolution was found for the work concerned. 4. Design and drawing for the work was not found in the records 5. Work allocation against the demand raised was not found in the records 6. Manual measurement book was not Maintained for the work concerned. 7. After stage photographs were not found uploaded in the Bhuban Portal. 8. CIB was not uploaded in the website. 9. No QC was conducted and thus no such report was found as such 10. Monitoring committee report was not found. 11. Social audit was not conducted 12. Site inspection report by supervising officer was not found in the case file. 13. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found	Work code: 3001014040/RC/9422510389 JPV Remarks: 1. Citizen Information Board was flat-down to ground and backside up. 2. Single side Drain was found and was covered with jungle. 3. Drain was not found from pump house
174	Gram Panchayat	3,58,201	2,07,859	1. Day to day Work Progress Register was not maintained. 2. Work was not found in the annual action plan. 3. No gram sabha resolution was found for the work concerned. 4. Design and drawing for the work was not found in the records 5. Mustor Roll Movement slip was not found. 6. Manual measurement book was not Maintained for the work concerned. 7. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 8. Work completion certificate was not found in the works file. 9. CIB was not uploaded in the website. 10. No QC was conducted and thus no such report was found as such 11. Monitoring committee report was not found. 12. Social audit was not conducted 13. Site inspection report by supervising officer was not found in the case file. 14. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found	Work code: 3001014040/RC/9422510388 JPV Remarks: 1. Citizen Information Board was not found. 2. Drain was covered with soil and jungle
175	Gram Panchayat	5,77,914	3,42,208	1. Day to day Work Progress Register was not maintained. 2. Work was not found in the annual action plan. 3. No gram sabha resolution was found for the work concerned. 4. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 5. CIB was not uploaded in the website. 6. No QC was conducted and thus no such report was found as such 7. Monitoring committee report was not found. 8. Social audit was not conducted. 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found	Work code: 3001014040/LD/9422637736 JPV Remarks: 1. Citizen Information Board was not found. 2. Not in Agricultural use and idle land
176	Gram Panchayat	3,99,451	3,53,964	1. Day to day Work Progress Register was not maintained. 2. Work was not found in the annual action plan. 3. No gram sabha resolution was found for the work concerned. 4. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 5. No QC was conducted and thus no such report was found as such 6. Monitoring committee report was not found. 7. Social audit was not conducted 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found	Work code: 3001014040/IF/9422716810 JPV Remarks: 1. Nearly half of the Citizen Information Board was covered with soil and details was not clear. 2. Land was idle and not in agricultural use
177	EE, RD, Div-II, Bishramganj	24,34,564	24,09,573	Name of the Mandali: Nalchar 1. Work Completion and Handing over Certificate was not found. 2. Challan copy/FTO of labour cess was not found. 3. Labour payments were released to the Labour Supplier/Sardar. 4. Delivery challan of Bricks/Hama (qty 2000) of Invoice No. RPC/2022-23/165, Dtd 24.09.2022 was not furnished. 5. Gate passes of 720 bag Cement and 600 kg of TMT bar 6. Records revealed that 4500 bricks were received after completion of the Works. 7. Mason worked upto 13.01.2022 (as per MR) but Sand, Bricks were received after that date, even after completion of the Works also. 8. Three stage photographs and CIB was found uploaded in the Bhuban App. Specific landmark was not clear among three stage photographs.	Work code: 3001/RC/9422478777 JPV Remarks: CIB was found erected.
				Name of the GPVC: Paschim Nalchar	

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
 {Reference: Paragraphs 2.2.11.1(i)(i), 2.2.11.1(iii)(a)(ii), 2.2.11.1(iii)(c), 2.2.11.1(iii)(d), 2.2.11.1(iii)(e), 2.2.11.1(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Name of the Mandal: Nalchar	Audit findings (from verification of files and records)	Name of the GP/VC: Indrakumar paar	Work code and JPV remarks
178	EE, RD, Div-II, Bishramganj	7,84,380	7,08,330		1. Completion Certificate was not signed by the EE, RD Division, Bishramganj. 2. Challan copy/FTO of labour cess was not found. 3. Labour payments were released to the Labour Supplier/Sardar. 4. Three stage photographs and CIB was found uploaded in the Bhuban App. Trees as landmark noticed in the 1st and 3rd stage photographs are matched but is not clear in 2nd stage photograph.		Work code: 3001/RC/9422478740 JPV Remarks: CIB was not found.
179	EE, RD, Div-II, Bishramganj	1,05,594	81,681		1. Completion Certificate was not signed by the EE, RD Division, Bishramganj. 2. Challan copy/FTO of labour cess was not found. 3. Labour payments were released to the Labour Supplier/Sardar. 4. Three stage photographs and CIB was found uploaded in the Bhuban App but no specific landmark was found.		Work code: 3001014/IF/9010236590 JPV Remarks: 1.CIB was not found 2. No duck was available inside the Duckery Shelter 3. Duckery Shelter was being used as a store as it was found to be full of straws (paddy/wheat).
180	EE, RD, Div-II, Bishramganj	9,55,048	9,22,978		1. Work Completion and Handing Over Certificate was not furnished. 2. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 3. Challan copy/FTO of labour cess was not found. 4. Labour payments were released to the Labour Supplier/Sardar. 5. MB was not furnished. 6. Gate passes of 111 bag cement and 58 kg TMT bar was not furnished. 7. Three stage photographs and CIB was found uploaded in the Bhuban App. 1st stage and 2nd stage photographs uploaded in the Bhuban App show 'during stage photographs' (i.e. 2nd stage). Photograph of actual 1st stage was not available in the Bhuban App. Specific landmark in the photographs was not clear.		Work code: 3001/RC/9422494301 JPV Remarks: CIB was not found
181	EE, RD, Div-II, Bishramganj	16,27,260	14,11,570		1. Completion Certificate was not signed by the EE, RD Division, Bishramganj. 2. Challan copy/FTO of labour cess was not found. 3. Labour payments were released to the Labour Supplier/Sardar. 4. Delivery challans of Sand of 7.95 cum out of 142.95 cum (vide Tax Invoice 09, dtd. 09.04.2021) was not furnished. 5. Delivery challans of Sand of 126.28 cum (vide Tax Invoice 18, dtd. 09.09.2021) was not furnished. 6. As per MR, Mason worked from 03.12.2020 to 06.12.2020, but stone aggregate (chips) of 21 cum was received after eight and half months later (on 24.08.2021). 7. Three stage photographs and CIB was found uploaded in the Bhuban App. Coconut tree and Corrugated tin roof were found as landmark.	Name of the Mandal: Nalchar Name of the GP/VC: Kaliram	Work code: 3001/RC/9422476984 JPV Remarks: 1.CIB was found installed but no details were available in the CIB. 2. purpose of construction of the Culvert was partially hampered as road approaching to Culvert was steep, hazardous, and very poor condition.
182	EE, RD, Div-II, Bishramganj	12,58,881	11,62,423		1. Completion Certificate was not signed by the EE, RD Division, Bishramganj. 2. Challan copy/FTO of labour cess was not found. 3. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 4. Labour payments were released to the Labour Supplier/Sardar. 5. Gate passes of 230 bag cement and delivery challan of 3 cum sand was not furnished. 6. Two times expenditure was made for CIB. Steps taken in this regard was not intimated to Audit. 7. Store Indent vide No. 84/9, 2022-23 dtd. 03.01.2023 was for 4,300 kgs of TMT bar but 4,976 kgs TMT bar was lifted. Gate pass of only 3,397 kgs TMT bar out of 4,300 kgs under Indent 84/9 for the works was available. But gate pass of 903 kgs (i.e., 4,300 minus 3,397) TMT bar under the Indent 84/9 was not found. Gate passes of 202 kgs and 1,377 kgs TMT bar were found under Indent No. 35/2021-22/14.09.2021 for Diversion channel at Kalamkhet and 113/2021-22/05.01.2022 for Single cell box culvert at Baniacherra respectively. 8. Three stage photographs and CIB was found uploaded in the Bhuban App. Landmark of 1st and 2nd stage photographs was found but was not found in 3rd stage.	Name of the Mandal: Nalchar Name of the GP/VC: Kumariakucha	Work code: 3001/RC/9422515385 JPV Remarks: CIB was found installed but expenditure was shown as ₹ 11,83,937 instead of actual expenditure of ₹ 11,62,423 in the CIB.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
 {Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
Name of the Mandal: Boxanagar					
Name of the GPVC: Anandanagar					
183	EE, RD, Div-II, Bishramganj	8,23,553	7,57,605	1. Completion Certificate was not signed by the EE, RD Division, Bishramganj. 2. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 3. Challan copy/FTO of labour cess was not found. 4. Labour payments were released to the Labour Supplier/Sardar. 5. Three stage photographs were uploaded in the Bhuban App, but no specific landmark was found. CIB was not found in the photographs.	Work code: 3001/RC/9422478033 JPV Remarks: 1.Details in the CIB were not legible. No logo of MGNREGA was visible 2. Road was broken in two places and found muddy and hazardous.
184	EE, RD, Div-II, Bishramganj	7,80,137	3,67,311	1. Completion Certificate was not signed by the EE, RD Division, Bishramganj. 2. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 3. Challan copy/FTO of labour cess was not found. 4. Labour payments were released to the Labour Supplier/Sardar. 5. Delivery challans of 14 cum sand were not found. 6. Photo was uploaded in the Bhuban App where CIB was not found.	Work code: 3001013002/AV/9422442776 JPV Remarks: 1.Details were not traceable in the CIB. 2. Site was full of jungles 3. Anganwadi Centre was found locked 4. Centre was found to be idle since completion.
185	EE, RD, Div-II, Bishramganj	7,80,137	3,60,656	1. Completion Certificate was not signed by the EE, RD Division, Bishramganj. 2. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 3. Challan copy/FTO of labour cess was not found. 4. Labour payments were released to the Labour Supplier/Sardar. 5. Delivery challans of 17 cum sand were not found. 6. Photo was uploaded in the Bhuban App.	Work code: 3001013002/AV/9422443129 JPV Remarks: 1.Anganwadi Centre was found locked. 2. Centre was found to be idle since completion.
Name of the Mandal: Boxanagar					
Name of the GPVC: Boxanagar					
186	EE, RD, Div-II, Bishramganj	10,53,966	9,21,832	1. Completion Certificate was not signed by the EE, RD Division, Bishramganj. 2. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 3. Challan copy/FTO of labour cess was not found. 4. Labour payments were released to the Labour Supplier/Sardar. 5. Except 3rd, 1st and 2nd stage photo was uploaded in the Bhuban App but no specific landmark was found. Photo of erected CIB was found uploaded.	Work code: 3001/RC/9422478028 CIB was not found.
187	SDFO Sonamura SPJ	15,59,320	15,60,380	1. Muster Roll of wage payment of ₹ 58,220 for the period from 08.03.2021 to 17.03.2021 was not found 2. Date of work in muster roll was not available 3. Material at Site Account for receipt and utilisation of materials received by the IO directly in the Site was not found 4. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found 5. Day to day Work Progress Register was not found 6. Project Village Monitoring Committee Report was not found 7. Measurement Book (MB) was not furnished 8. Tender documents/ Quotations/Records relating to rate fixed for the materials purchased for the works were not furnished 9. Supply orders and delivery challans for materials such as Sand, Cement, Bricks chips, RCC pillar, Cement post, Barbed wire were not furnished 10. Work order/ contract for Monitoring and Evaluation was not available 11. Reasons for non-availability of date, certification, IO's sign, counter sign etc. on tax invoices/bills were not stated 12. Copy of permission of the competent authority for excess expenditure of ₹ 4,920 in wages and overall excess of expenditure of ₹ 1,060 than expenditure sanctioned was not furnished 13. Reasons for non-deduction of GST and IT from material bills were not stated 14. Reasons for non-deduction of IT from the labour suppliers/ sardars were not stated. 15. Work/ Project Completion Certificate/ Report was not found 16. None of the stages photograph was found in the file. However, all three stage photographs were uploaded in the Bhuban App, but no specific landmark was found. CIB was found in the third stage photograph.	Work code: 3001/DP/9422442855 JPV Remarks: 1.No CIB was found. 2. Bamboo density was very poor. 3. covered with full of jungles/weed. 4. very poor maintenance and fencing was not there in many places.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
 {Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
188	SDFO Sonamura SPJ	2,63,856	3,07,676	1. Registers/records maintained for correspondences/requirements for saplings made from different establishments/organisations were not available. 2. Register/records containing details of stock and distribution/sale of saplings/seedlings were not found. 3. Muster Roll of wage payment of ₹ 80,560 (vide MR No. 7321, 10825 to 10828) were not furnished. 4. Copy of permission of the competent authority for excess expenditure of ₹ 43,820 than Expenditure Sanctioned was not furnished. Reasons for excess expenditure were not stated. 5. MB was not furnished. 6. Work Completion Certificate was not found. 7. Except 3rd, 1st and 2nd stage photographs of without specific landmark were uploaded in the Bhuban App wherein no CIB was found.	Work code: 3001/DP/9422460421 JPV Remarks: 1. Worksite was not found though raising and maintenance of such type of Nursery (poly bag) site remained near/ within the premises/ boundary of Forest Range Office, Boxanagar. 2. No CIB was found. 3. Details of stock and distributions of poly bag sapling were not furnished.
189	SDFO Sonamura SPJ	7,57,000	6,28,552	1. As records were not made available, it could not be ascertained in audit whether the works were implemented as per estimate, scheme guidelines, financial rules and following codal formalities in regard to veracity of expenditure incurred. 2. The following records/ information relating to the works were not furnished - Expenditure Sanction, Drawings/ diagram, Estimate, records relating to fixing purchase rate and selection of vendors, Work order, Supply order, materials at site account register, Stock and distribution/ sale register/ records for saplings/ seedlings, Works progress report, MB, MRs, Bills/ vouchers, delivery challans, FTOs, three stage geo tagged photographs, inspection (by higher authority) register, work completion certificate/ report etc. 3. Except 3rd, 1st and 2nd stage photographs were uploaded in the Bhuban App wherein no CIB was found. Specific landmark was not clear in between 1st and 2nd stage photographs	Work code: 3001/DP/9422460424 JPV Remarks: 1. Worksite was not found though raising and maintenance of such type of Nursery (poly bag) site remained/ earmarked near/ within the premises/ boundary of Forest Range Office, Boxanagar. 2. No records were made available to Audit.
190	SDFO Sonamura SPJ	2,82,680	2,92,007	1. As records were not made available, it could not be ascertained in audit whether the works were implemented as per estimate, scheme guidelines, financial rules and following codal formalities in regard to veracity of expenditure incurred. 2. The following records/ information relating to the works were not furnished - Expenditure Sanction, Drawings/ diagram, Estimate, records relating to fixing purchase rate and selection of vendors, Work order, Supply order, materials at site account register, Stock and distribution/ sale register/ records, Works progress report, MB, MRs, Bills/ vouchers, delivery challans, FTOs, three stage geo tagged photographs, inspection (by higher authority) register, work completion certificate/ report etc. 3. As per MIS Portal, excess expenditure of ₹ 9,327 than sanctioned was incurred. Copy of permission of the competent authority for the excess expenditure was not furnished. Reasons for excess expenditure were not stated. 4. Except 3rd, 1st and 2nd stage photographs were uploaded in the Bhuban App wherein no CIB was found. Specific landmark was not clear in between 1st and 2nd stage photographs.	Work code: 3001/DP/9422458929 JPV Remarks: 1. No CIB was found. 2. plantation was covered with full of weed/jungles 3. maintenance was very poor.
191	EE, RD, SNM (Dhampur) Div	19,34,315	19,24,853	1. Completion Certificate was not signed by the EE, RD Division (Dhampur), Sonamura and date of handing over was not available. 2. Expenditure sanction of ₹ 19.34 lakh was for Harimohan Cherra instead of Harimangal Cherra. 3. Labour payments were released to the Labour Supplier/ Sardar. 4. Store Indent (vide No. 1/EE/RD/SNMD/2024-25 dated 13.05.2024) of 71 bag cement was raised after completion of the project. 5. Non lifting of 71 bag cement implied that either quality of works was compromised or preparation of non-realistic estimate. 6. Three stage photographs were uploaded in the Bhuban App and CIB was found in the photographs. Building and HT Electric line as landmarks were found.	Work code: 3001/RC/9422523983 JPV Remarks: CIB was found installed.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
 {Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
Name of the Mandal: Boxanagar					
Name of the GP/VC: Dayalpara VC					
192	EE, RD, Div-II, Bishramganj	6,22,018	5,98,390	1. Completion Certificate was not signed by the EE, RD Division, Bishramganj. 2. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 3. Challan copy/FTO of labour cess was not found. 4. Labour payments were released to the Labour Supplier/ Sardar. 5. Gate pass was found for 150 bags cement out of 290 bags. In reply against an audit query regarding gate passes raised on 05.12.2024 vide this office letter No. Rep (Field Party) /PA_MGNREGA/NLC/BSGD/19-24/01, the EE, RD Division, Bishramganj furnished the remaining gate passes of 140 bags cement. But scrutiny of gate passes further revealed that a total of 110 bags cement out of 140 bag cement was received after completion of the work. Reasons for lifting of 110 bag cement from store after completion of work was not stated. 6. Three stage photographs and CIB was found uploaded in the Bhuban App.	Work code: 3001/RC/9422516469 JPV Remarks: CIB was found during joint physical verification.
Name of the Mandal: Boxanagar					
Name of the GP/VC: Kalsimura GP					
193	EE, RD, Div-II, Bishramganj	17,37,875	14,84,532	1. Completion Certificate was not signed by the EE, RD Division, Bishramganj. 2. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 3. Challan copy/FTO of labour cess was not found. 4. Labour payments were released to the Labour Supplier/Sardar. 5. Issuance of Supply order of 4200 Pickets after two months of completion of the project and handing over the asset. 6. Three stage photographs and CIB was found uploaded in the Bhuban App. College boundary wall was found as landmark.	Work code: 3001/RC/9422488331 JPV Remarks: 1. No details were available in the CIB 2. Road was broken, only two wheelers can pass. 3. Road approaching culvert was very poor condition. 4. Full of muddy was also observed in many places on the road.
Name of the Mandal: Manu					
Name of the GP/VC: Dalucherra VC					
194	EE, RD, Dhalai Div-II	22,85,848	22,85,025.28	1. Completion Certificate was not signed by the EE, RD, Manu and the work was not yet to be handed over to the Village Committee or to the concerned authority. 2. Verification of Store records revealed that all the Cements utilised for the work were lifted from the Store beyond the completion date of the Work. Reason for such discrepancy was not stated to audit. Records of TMT Bars could not be verified in audit since these were issued from the Ambassa RD Store. 3. Labour payments were released to the Labour Sardar. 4. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 5. Third Stage Geo Tagged Photo was not Uploaded in the Bhuban App. Specific Land Marking was not clear in the First Stage and Second Stage photographs.	Work code: 3004004/RC/9422505985 JPV Remarks: CIB with the Constructed structure was found in the JPV.
195	EE, RD, Dhalai Div-II	19,26,812	19,21,113	1. Completion Certificate and Handing Over Taken over document was not available in the file. So could not be verified in audit. Date of commencement and completion was taken in audit from the CIB. 2. Labour payments were released to the Labour Sardar. 3. As per the Estimate, Labour Wage was ₹ 3.15 lakh while actual expenditure was ₹ 4.38 lakh. 4. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 5. Photographs were found uploaded in the Bhuban App with specific Land Markings were available in all the Three Stages of the Photographs.	Work code: 3004004/RC/9422464183 JPV Remarks: CIB with the Constructed structure was found in the JPV.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
 {Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
196	EE, RD, Dhalai Div-II	19,09,320	18,44,347	1. Completion Certificate was not signed by the EE, RD, Manu and the work was yet to be handed over to the Village Committee or to the concerned authority. There were two different dates of completion in the CIB and the Completion Certificate submitted by the IO in the Office. 2. Labour payments were released to the Labour Sardar. 3. As per the Estimate Labour Wage was ₹ 3.00 lakh while actual expenditure was ₹ 7.86 lakh. 4. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. It was also noticed that 380 bags of Cement were lifted from the Store after completion of the Work. Reason was not stated for lifting of Cement after completion of the Work. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	Work code: 3004004/RC/9422479766 JPV Remarks: CIB with the Constructed structure was found in the JPV. But the CIB writings were washed away.
197	EE, RD, Dhalai Div-II	7,86,144	7,83,155	1. Completion Certificate was signed by the EE, RD, Manu and the work was yet to be handed over to the Village Committee or to the concerned authority. 2. Labour payments were released to the Labour Sardar. 3. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 4. Third State Geo Tagged Photo was not Uploaded in the Bhuban App. Specific Land Marking was not clear in the First Stage and Second Stage photos uploaded in the Bhuban App.	Work code: 3004004/RC/9422479777 JPV Remarks: As stated during JPV, the brick soling road has been upgraded to Black Top Carpeted Road. As such, Brick Soling Road was not found in audit.
198	EE, RD, Dhalai Div-II	3,62,824	3,63,766.92	1. Completion Certificate was signed by the EE, RD, Manu and the work was yet to be handed over to the Village Committee or to the concerned authority. 2. Labour payments were released to the Labour Sardar. 3. As per the Estimate Labour Wage was ₹ 1.14 lakh while actual expenditure was ₹ 1.18 lakh. 4. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 5. CIB was not uploaded in the Bhuban App though Third Stage Geo Tagging was not done.	Work code: 3004004/FP/9010237685 JPV Remarks: CIB was not found in the JPV. Storm Water Drain as per Bhuban Photo was found in the JPV
Name of the Mandal: Manu					
Name of the GP/VC: Deo R.F. VC					
199	EE, RD, Dhalai Div-II	39,62,716	39,10,834	1. Completion Certificate and Handing Over Taken over document was not available in the file. So could not be verified in audit. Date of commencement and completion could not be verified also due to this. CIB was not uploaded. 2. Labour payments were released to the Labour Sardar. 3. As per the Estimate Labour Wage was ₹ 10.91 lakh while actual expenditure was ₹ 17.11 lakh. 4. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 5. Third Stage Photographs were not uploaded in the Bhuban App	Work code: 3004004/RC/9422508322 JPV Remarks: Work was seen in the Joint Physical Verification. Soil erosion at the base of the Baily Bridge was noticed at the both ends.
200	EE, RD, Dhalai Div-II	86,84,990	86,62,346	1. Completion Certificate and Handing Over Taken over document was available in the file. Date of Completion in the CIB was 30-04-2024 while in the completion certificate the same was recorded as 29-06-2024. 2. Labour payments were released to the Labour Sardar. 3. As per the Estimate Labour Wage was ₹ 10.91 lakh while actual expenditure was ₹ 17.11 lakh. 4. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was maintained but not signed by the visiting higher officers, as a result whether inspection was carried out by the higher officers during the work could not be ascertained in audit. 5. First Stage Photo did not match with Second and Third Stage Photos due to non-maintenance of specific land marking while Geo Tagging.	Work code: 3004004/RC/9422524332 JPV Remarks: Work was seen in the Joint Physical Verification. It was noticed in the JPV that a part of the Road was damaged due to Soil Erosion in one side. Verification of the Single Cell Box Culvert, which was constructed in replacement of 4 Nos CD Structure, revealed that no Weep Holes were kept in the Wing Walls while sufficient number of Weep Holes were not provided in the main structure of the Box Culvert.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
 {Reference: Paragraphs 2.2.11.1(iii)(a)(i), 2.2.11.1(iii)(a)(ii), 2.2.11.1(iii)(c), 2.2.11.1(iii)(d), 2.2.11.1(iii)(e), 2.2.11.1(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Name of the Mandal: Manu	Audit findings (from verification of files and records)	Name of the GP/NC: S.K. Para	Work code and JPV remarks
201	EE, RD, Dhalai Div-II	87,25,190	85,94,609		1. Completion Certificate was signed by the IO and the EE, RD Manu Division. The work was yet to be handed over as presumed in audit as the and Handing Over Taken over document was not available in the file. 2. Labour payments were released to the Labour Sardar 3. As per the Estimate, Labour Wage was ₹ 14,26 lakh including the contingencies while actual expenditure was ₹ 29,63 lakh. Reason for excess was not stated to audit. 4. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was also not maintained as a result whether inspection was carried out by the higher officers could not be ascertained in audit. 5. The sanctioned amount and actual expenditure for the work were ₹ 87,25 lakh and ₹ 85,95 lakh as found in audit while in the CIB it was noticed that these were written as ₹ 8,72 lakh and ₹ 8,59 lakh, respectively.		Work code: 3004004/RC/9422508856 JPV Remarks: Work was seen in the Joint Physical Verification and found as uploaded in the MGNREGA Website except the discrepancy as pointed out in the CIB.
202	EE, RD, Dhalai Div-II	78,83,430	78,49,656		1. Completion Certificate was signed by the IO and the EE, RD Manu Division. The work was yet to be handed over as presumed in audit as the and Handing Over Taken over document was not available in the file. 2. Labour payments were released to the Labour Sardar 3. As per the Estimate Labour Wage was ₹ 10,73 lakh while actual expenditure was ₹ 24.41 lakh. Reason for excess was not stated to audit. 4. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was maintained but occasional visit by the Supervising Officer and other Officers, if any was not found. The EE, RD Division signed the Inspection Register in May 2024 while the work was on the verge of completion. 5. 1,020 bags of cement was lifted from the Store after completion of the Work. Reason for lifting of cement after completion of the work was not stated to audit.		Work code: 3004004/RC/9422526782 JPV Remarks: Work was seen in the Joint Physical Verification and found as uploaded in the MGNREGA Website. Major soil erosion was noticed in one side of the Wing Wall of the Box Culvert. It was also noticed that Sand Bags were temporarily used to arrest the Soil Erosion.
203	EE, RD, Dhalai Div-II	34,02,305	34,02,310,76		1. Completion Certificate was not available in the work file. The work was yet to be handed over as presumed in audit as the and Handing Over Taken over document was also not available in the file. 2. Labour payments were released to the Labour Sardar. 3. As per the Estimate Labour Wage was ₹ 2,90 lakh while actual expenditure was ₹ 10,34 lakh. Reason for excess was not stated to audit. 4. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was not maintained as such visit by the Supervising Officer and other Officers, if any was not found. 5. Third Stage Photographs were not uploaded in the Bhuban App. 1st Sage and 2nd Stage photographs did not match with each other as no specific land marking was used during photograph.		Work code: 3004004/RC/9422506163 JPV Remarks: Work was seen in the Joint Physical Verification. Gabion structures were constructed for Baily Bridge, but the CIB was not available.
204	EE, RD, Dhalai Div-II	24,65,910	21,80,067		1. Completion Certificate was available in the work file. The work was yet to be handed over as presumed in audit as the and Handing Over Taken over document was not available in the file. 2. Labour payments were released to the Labour Sardar. 3. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was not maintained as such visit by the Supervising Officer and other Officers, if any was not found. 4. CIB recorded the date of Commencement and Completion of the work both on 06-12-2019.		Work code: 3004004/RC/9422460066 JPV Remarks: Work was seen in the Joint Physical Verification and found as uploaded in the Bhuban site.
205	EE, RD, Dhalai Div-II	12,93,030	12,80,100		1. Completion Certificate was available in the work file and the constructed Boundary Wall was duly handed over to the Village Committee. 2. Labour payments were released to the Labour Sardar. 3. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was maintained but the Supervising Officer recorded completion only in the Site Inspection Register as such visit by the Supervising Officer and other Officers from time to time during construction, if any, was not found. 4. CIB was not uploaded as noticed from the Photos from the Bhuban Application.		Work code: 3004004023/A/V/9422442999 JPV Remarks: Work was seen in the Joint Physical Verification. CIB was found installed but no information was recorded in the CIB. It was also noticed that paintings in the Boundary Wall were virtually washed away.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
 {Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Name of the Mandal: Ambassa	Audit findings (from verification of files and records)	Name of the GP/VC: Jagannathpur VC	Work code and JPV remarks
206	EE, RD, Dhalai	20,97,240	20,32,180	1. Completion Certificate was not available in the Work File and not verified in audit. Work was yet to be handed over to the Village Committee or to the concerned authority as presumed in audit since Handing Over cum Taking Over Certificate was also not available in the File. 2. Labour payments were released to the Labour Sardar. 3. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 4. As per the Working Estimate Labour Wage was ₹ 6.37 lakh while the actual expenditure was ₹ 6.82 lakh. 5. Third Stage Geo Tagged Photo was not Uploaded in the Bhuban App.	1. Completion Certificate and Handing Over document was not available in the file. So could not be verified in audit. 2. Labour payments were released to the Labour Sardar. 3. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 4. 2 Stage Photographs were found uploaded in the Bhuban App with specific Land Markings were available in all the Photographs. Third Stage photographs were not uploaded in the MGNREGA Website.	3004001/RC/9422459934 JPV Remarks: CIB with the Constructed structure was found in the JPV. In two segments, the road was found damaged.	
207	EE, RD, Dhalai	20,34,790	18,89,872	1. Completion Certificate and Handing Over document was not available in the file. So could not be verified in audit. 2. Labour payments were released to the Labour Sardar. 3. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 4. 2 Stage Photographs were found uploaded in the Bhuban App with specific Land Markings were available in all the Photographs. Third Stage photographs were not uploaded in the MGNREGA Website.	1. Completion Certificate and Handing Over document was not available in the file. So could not be verified in audit. 2. Labour payments were released to the Labour Sardar. 3. As per the Estimate Labour Wage was ₹ 2.76 lakh while actual expenditure was ₹ 3.04 lakh. Reason for excess was not stated to audit. 4. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. It was also noticed that 136 bags of Cement were lifted from the Store after the last MR Date (04-08-2021) of the Work. 5. Two Stage Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 3rd stage photographs were not uploaded in the MGNREGA Website.	3004001/RC/9422507809 JPV Remarks: Constructed structure was found in the JPV. No CIB was installed. JPV further revealed that Provision of road Side Drain was not considered in the Work as a result a portion of the Road was damaged due to Upstream Rain Water.	
208	EE, RD, Dhalai	16,71,460	15,14,779	1. Completion Certificate and Handing Over document were not available in the file. So could not be verified in audit. 2. Labour payments were released to the Labour Sardar. 3. As per the Estimate Labour Wage was ₹ 2.76 lakh while actual expenditure was ₹ 3.04 lakh. Reason for excess was not stated to audit. 4. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. It was also noticed that 136 bags of Cement were lifted from the Store after the last MR Date (04-08-2021) of the Work. 5. Two Stage Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 3rd stage photographs were not uploaded in the MGNREGA Website.	1. Completion Certificate and Handing Over document were not available in the file. So could not be verified in audit. 2. Labour payments were released to the Labour Sardar. 3. As per the Estimate Labour Wage was ₹ 2.76 lakh while actual expenditure was ₹ 3.04 lakh. Reason for excess was not stated to audit. 4. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. It was also noticed that 136 bags of Cement were lifted from the Store after the last MR Date (04-08-2021) of the Work. 5. Two Stage Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 3rd stage photographs were not uploaded in the MGNREGA Website.	3004001009/AY/9422443074 JPV Remarks: Constructed structure was found in the JPV. But CIB was not installed as required under the rules.	
209	EE, RD, Dhalai	20,38,100	14,23,755	1. The work is an ongoing work, so Completion Certificate and Handing Over to the Village Committee or to the concerned authority are yet to be done. 2. Labour payments were released to the Labour Sardar. 3. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 4. Two Stage Photographs were found uploaded in the Bhuban App with specific Land Marking in the Photographs.	1. The work is an ongoing work, so Completion Certificate and Handing Over to the Village Committee or to the concerned authority are yet to be done. 2. Labour payments were released to the Labour Sardar. 3. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 4. Two Stage Photographs were found uploaded in the Bhuban App with specific Land Marking in the Photographs.	3004001/RC/9422524975 JPV Remarks: Constructed structure was found in the JPV. It was noticed in the JPV that the Side Drain was constructed, and the construction work was in progress. As per the Work Plan, the Side Drain can't be connected to the Main Drain on the Ambassa Gandacheera Road, for connectivity with the Main Road Side drain at Ambassa Gandacheera Road.	
210	EE, RD, Dhalai	13,98,707	13,87,495	1. Completion Certificate was not available in the work file so could not be verified in audit. Handing Over Taken over was done to the Jagannathpur VC. 2. Labour payments were released to the Labour Sardar. 3. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 4. It was noticed that 50 bags of Cement and 0.405 MT of TMT bars were lifted from the Store after the last MR Date (17-12-2023) of the Work. Reason was not stated for lifting of Cement after completion of the Work. 5. CIB was not uploaded in the Bhuban App and Third Stage Geo Tagging was not done.	1. Completion Certificate was not available in the work file so could not be verified in audit. Handing Over Taken over was done to the Jagannathpur VC. 2. Labour payments were released to the Labour Sardar. 3. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 4. It was noticed that 50 bags of Cement and 0.405 MT of TMT bars were lifted from the Store after the last MR Date (17-12-2023) of the Work. Reason was not stated for lifting of Cement after completion of the Work. 5. CIB was not uploaded in the Bhuban App and Third Stage Geo Tagging was not done.	3004001/RC/9422515715 JPV Remarks: Constructed structure was found in the JPV. CIB was installed there.	

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV) {Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
211	EE, RD, Dhalai	13,98,707	13,62,191	1. Completion Certificate was not available in the work file so could not be verified in audit. Handing Over Taken Over was done to the Jagannath Pur VC. 2. Labour payments were released to the Labour Sardar. 3. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 4. Store lifting data was not made available to audit. 5. Third Stage Photographs were not uploaded in the Bhuban App.	Work code: 3004001/RC/9422515718 JPV Remarks: Constructed structure was found in the JPV. CIB was not installed there.
212	EE, RD, Dhalai	12,60,645	12,58,792	1. Completion Certificate and Handing Over Taken Over document was not available in the file. So could not be verified in audit. 2. Labour payments were released to the Labour Sardar. 3. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was also not maintained, as a result whether inspection was carried out by the higher officers during the work could not be ascertained in audit. 4. Third Stage Photographs were not uploaded in the Bhuban App.	Work code: 3004001/RC/9422487643 JPV Remarks: Work was seen in the Joint Physical Verification. CIB was installed but date of commencement and the date of completion was not recorded in the CIB.
213	EE, RD, Dhalai	8,74,777	8,60,565	1. Completion Certificate was not available in the work file so could not be verified in audit. Handing Over Taken over was done to the Jagannath Pur VC. 2. Labour payments were released to the Labour Sardar. 3. As per the Estimate, Labour Wage was ₹ 1.21 lakh while actual expenditure was ₹ 2.23 lakh. Reason for excess was not stated to audit. 4. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was also not maintained as a result whether inspection was carried out by the higher officers could not be ascertained in audit. 5. Third Stage Photographs were not uploaded in the Bhuban App.	Work code: 3004001/RC/9422515727 JPV Remarks: Work was seen in the Joint Physical Verification. The Brick Soling Road has been upgraded to CC Road as such physically the work could not be seen. CIB was found installed but not uploaded in the Bhuban App.
Name of the Mandal: Ambassa					
Name of the GP/VC: Jeolchera					
214	EE, RD, Dhalai	1,07,85,700	1,06,27,133	1. Completion Certificate and Handing Over Taken over document were not available in the file. So could not be verified in audit. 2. Labour payments were released to the Labour Sardar. 3. As per the Estimate Labour Wage was ₹ 24.87 lakh while actual expenditure was ₹ 27.29 lakh. Reason for excess was not stated to audit. 4. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was also not maintained as a result occasional visit by the Supervising Officer and other Officers, if any, was not found. 5. 1532 bags of cement and 3,851 MT of TMT bars were lifted from the Store after the last MR date (12-06-2022) of the Work. Reason for lifting of cement and steel after completion of the work was not stated to audit.	Work code: 3004001/RC/9422496657 JPV Remarks: Work was seen in the Joint Physical Verification. Out of 3.5 Km stretch of the Road, JPV Team visited nearly 2.5 Km of the road. It was noticed that out the visited 2.5 Km stretch of the road, at least in 25 places road was badly damaged and no vehicular movement was possible.
215	EE, RD, Dhalai	46,88,846	35,55,420	1. Completion Certificate and Handing Over Taken over document was not available in the file. So could not be verified in audit. 2. Labour payments were released to the Labour Sardar. 3. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was also not maintained as such visit by the Supervising Officer and other Officers, if any was not found. 4. 390 bags of cement and 0.931 MT of TMT bars were lifted from the Store after the last MR date (16-02-2021) of the Work. Reason for lifting of cement and steel after completion of the work was not stated to audit. 5. Third Stage Photographs were not uploaded in the Bhuban App.	Work code: 3004001/RC/9422459200 JPV Remarks: Work was seen in the Joint Physical Verification. CIB was there but CIB writings were washed away. Weep Holes were not there in the Wing Walls as well as in the main structure of the Box Culvert.
216	EE, RD, Dhalai	18,03,670	17,74,081	1. Completion Certificate and Handing Over Taken over document was not available in the file. So could not be verified in audit. 2. Labour payments were released to the Labour Sardar. 3. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was not maintained as such visit by the Supervising Officer and other Officers, if any was not found. 4. As per the Estimate Labour Wage was ₹ 4.21 lakh while actual expenditure was ₹ 5.06 lakh. Reason for excess was not stated to audit. 5. Third Stage Geo Tagged photographs were not uploaded in the MGNREGA Website.	Work code: 3004001/RC/9422459203 JPV Remarks: Work was seen in the Joint Physical Verification. CIB was there but no CIB writing was available.

Appendix 2.2.5 (concl.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)
 {Reference: Paragraphs 2.2.11.1(iii)(a)(i), 2.2.11.1(iii)(a)(ii), 2.2.11.1(iii)(c), 2.2.11.1(iii)(d), 2.2.11.1(iii)(e), 2.2.11.1(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Name of the GPVC: Paschim Lalchhari	Work code and JPV remarks
					Name of the Mandal: Ambassa	
					Name of the GPVC: Basudebpara	
217	EE. RD. Dhalai	9,54,307	8,26,375	1. Completion Certificate and Handing Over Taken over document was not available in the file. So could not be verified in audit. 2. Labour payments were released to the Labour Sardar. 3. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was also not maintained, as such visit by the Supervising Officer and other Officers from time to time during construction, if any, was not found. 4. As per the Estimate Labour Wage was ₹1,21 lakh while actual expenditure was ₹1.60 lakh. Reason for excess was not stated to audit. 5. CIB was not uploaded as noticed from the Photos from the Bhuban Application.	Work code: 3004001/RC/9422459918 JPV Remarks: Work was seen in the Joint Physical Verification. CIB was found installed but it was found damaged. Weep Holes were not there in the Wing Walls as well as in the main structure of the Box Culvert.	
218	EE. RD. Dhalai	5,43,964	5,18,115	1. Completion Certificate and Handing Over Taken over document was not available in the file. So could not be verified in audit. 2. Labour payments were released to the Labour Sardar. 3. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was also not maintained as such visit by the Supervising Officer and other Officers from time to time during construction, if any, was not found. 4. Third Stage photographs and CIB was not uploaded as noticed from the Photos from the Bhuban Application.	Work code: 3004001/RC/9422459912 JPV Remarks: Work was seen in the Joint Physical Verification. CIB was found installed but no information was recorded in the CIB.	
219	EE. RD. Dhalai	33,81,073	32,42,983	1. Completion Certificate and Handing Over Taken over document were not available in the file. So could not be verified in audit. 2. Labour payments were released to the Labour Sardar. 3. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was also not maintained as a result visit by the Supervising Officer and other Officers from time to time during construction, if any, was not found. 4. As per the Estimate Labour Wage was ₹ 6.37 lakh while actual expenditure was ₹ 6.61 lakh. 5. Hundreds of bags of cement was lifted from the Store after the last MR date (21-09-2021) of the Work. Reason for lifting of cement after completion of the work was not stated to audit. 5. CIB was not uploaded as noticed from the Photos from the Bhuban Application.	Work code: 3004001/RC/9422479598 JPV Remarks: Work was seen in the Joint Physical Verification. CIB was not found installed..	
220	EE. RD. Dhalai	16,31,760	15,98,743	1. Completion Certificate and Handing Over Taken over document was not available in the file. So could not be verified in audit. 2. Labour payments were released to the Labour Sardar. 3. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was also not maintained as a result visit by the Supervising Officer and other Officers from time to time during construction, if any, was not found. 4. 306 bags of cement and 0.557 MT of TMT bars were lifted from the Store after the last MR date (12-10-2021) of the Work. Reason for lifting of cement and steel after completion of the work was not stated to audit. 5. Third Stage Photos and CIB was not uploaded as noticed from the Photos from the Bhuban Application.	Work code: 3004001/RC/9422479594 JPV Remarks: Work was seen in the Joint Physical Verification. CIB was not found installed. JPV further noticed that approach road to the Box Culvert in one side completely washed away and road connectivity was lost. It was also noticed that during construction phase also portion of the approach road was damaged as seen from the Photo uploaded in the Bhuban App. With the passage of time the road has been completely washed away and road connectivity was lost.	

Appendix 2.2.6

Statement showing the number of works taken up by the State as a whole and the two sampled districts and verification of works at the level of District Programme Coordinator, Additional District Programme Coordinator and the Programme Officer during 2021-22 to 2023-24

{Reference: Paragraph 2.2.11.12.(i)}

Year	State			Dhalai			Sepahijala					
	DPC	ADPC	PO	Total	DPC	ADPC	PO	Total	DPC	ADPC	PO	Total
2021-22	228773											
	424	377	1,548	2,349	34	25	116	175	56	35	132	223
	0.19%	0.16%	0.68%	1.03%	0.14%	0.10%	0.47%	0.70%	0.24%	0.15%	0.57%	0.96%
2022-23	2,55,148											
	923	749	9,424	11,096	131	121	1,403	1,655	104	97	922	1,123
	0.36%	0.29%	3.69%	4.35%	0.40%	0.37%	4.25%	5.01%	0.35%	0.33%	3.13%	3.81%
2023-24	2,71,209											
	1,026	972	9,689	11,687	135	95	1,245	1,475	129	108	1,160	1,397
	0.38%	0.36%	3.57%	4.31%	0.34%	0.24%	3.12%	3.69%	0.48%	0.40%	4.27%	5.15%

Source: Area officer report under MGNREGA-MIS

Appendix 2.2.7

Statement showing the number of *Kutcha* (earth work) and *Pucca* (masonry work) works which were eligible for verification by the State Quality Monitors (SQM) and the status of verification by the SQM during 2021-22 to 2023-24

{Reference: Paragraph 2.2.11.12(iii)}

Financial Year 2021-22							
Sl. No.	Name of the District	No. of Kutcha works where expenditure was ₹ 5 Lakh or more	No. of Kutcha works verified by SQM where expenditure was ₹5 lakh or more.	Percentage of verification of Kutcha Works by the SQM	No. of Pucca works where expenditure was ₹ 10 lakh or more.	No. of Pucca works verified by SQM where expenditure was ₹10 lakh or more.	Percentage of verification of Pucca Works by the SQM
1	Sepahijala	222	0	0.00	70	0	0.00
2	Khowai	149	1	0.67	62	1	1.61
3	Dhalai	106	2	1.89	123	0	0.00
4	Gomti	163	4	2.45	119	2	1.68
5	South Tripura	57	6	10.53	130	5	3.85
6	North Tripura	23	1	4.35	244	0	0.00
7	Unakoti	49	2	4.08	153	0	0.00
8	West Tripura	24	0	0.00	64	0	0.00
Total for the State		793	16	2.02	965	8	0.83
Financial Year 2022-23							
1	Sepahijala	67	5	7.46	64	9	14.06
2	Khowai	112	0	0.00	87	4	4.60
3	Dhalai	72	3	4.17	72	3	4.17
4	Gomti	74	3	4.05	45	2	4.44
5	South Tripura	51	0	0.00	71	0	0.00
6	North Tripura	82	1	1.22	60	0	0.00
7	Unakoti	52	3	5.77	82	0	0.00
8	West Tripura	29	4	13.79	103	3	2.91
Total for the State		539	19	3.53	584	21	3.60
Financial Year 2023-24							
1	Sepahijala	169	2	1.18	122	0	0.00
2	Khowai	87	0	0.00	67	0	0.00
3	Dhalai	88	5	5.68	215	0	0.00
4	Gomti	89	0	0.00	115	0	0.00
5	South Tripura	51	0	0.00	131	0	0.00
6	North Tripura	81	0	0.00	118	0	0.00
7	Unakoti	58	1	1.72	53	1	1.89
8	West Tripura	28	0	0.00	139	8	5.76
Total for the State		651	8	1.23	960	9	0.94

Note: Plantation works were included in Kutcha works where expenditure was ₹ five lakh or more

Appendix 2.2.8

Statement showing the detail of sanctioned posts, men in position and shortage of the State Resource Person, District Resource Persons and the Block Resource Persons

{Reference: Paragraph 2.2.11.12 (vii)(a)}

Name of the resource person	Sanctioned strength	Men in position	Shortage	Percentage of shortages
SRP	1	0	1	100
DRPs	36	16	20	56
BRPs	116	48	68	59

Source: Reply of the SAU

Appendix 2.2.9

**Details of the Social Audit Inspection Reports test checked in audit in course of PA on
MGNREGA for the period from 2019-20 to 2023-24.**

{Reference: Paragraph 2.2.11.12(vii)(b)}

SI No	Name of the GP/ VC	Year	Availability Minutes of entry meeting	Availability of verification key records of works	availability of measurement sheet of works	Copy of Gram Sabha meeting minutes	Details of the persons present in Gram Sabha with full details viz. name, fathers name, etc. (Yes or No)
1	Dalucherra	2020-21	No	Blank and without signature	Not found	Yes	No
2		2021-22	Yes	Blank and without signature	Not found	Yes	No
3		2022-23	Yes	Blank and without signature	Not found	Yes	No
4		2023-24	Yes	Without signature	Without signature	Yes	No
5	SK Para	2020-21	Yes	Blank and without signature	Not found	Yes	No
6		2021-22	Yes	Blank and without signature	Not found	Yes	No
7	DEO RF	2020-21	Yes	Blank and without signature	Not found	Yes	No
8		2021-22	Yes	Blank and without signature	Not found	Yes	No
9		2023-24	Yes	Blank and without signature	No Comment	Yes	No
10	Jagannathpur	2020-21	Yes	Blank and without signature	Not found	Yes	No
11		2021-22	Yes	Blank and without signature	Not found	Yes	No
12		2022-23	Yes	Blank and without signature	Not found	Yes	No
13		2023-24	Yes	Blank and without signature	Not found	Yes	No
14	Jeolcharra	2020-21	Yes	Blank and without signature	Not found	Yes	No
15		2023-24	Yes	Without signature	Not found	Yes	No

Appendix 2.3.1

List of 73 parameters required to be checked by State level laboratory as per WQMS framework

{Reference: Paragraph 2.3.7.7 (i)}

Sl No	Parameters	Parameter checked in State level laboratory	Whether NABL accredited (Yes/ No)
Physical Parameters			
1	Temperature	Yes	Yes
2	Colour	Yes	Yes
3	Odour	Yes	Yes
4	Taste	Yes	Yes
5	Turbidity	Yes	Yes
6	pH	Yes	Yes
Chemical Parameters			
7	TDS/ Elect. Conductivity	Yes	Yes
8	Total Alkalinity	Yes	Yes
9	Chloride	Yes	Yes
10	Fluoride	Yes	Yes
11	Ammonia	No	NA
12	Nitrate	Yes	Yes
13	Nitrite	Yes	No
14	Sulphate	Yes	Yes
15	Silica	Yes	No
16	Potassium	Yes	No
17	Boron	Yes	No
18	Calcium (as Ca)	Yes	Yes
19	Magnesium (as Mg)	Yes	Yes
20	Total Hardness	Yes	Yes
21	Sulphide	Yes	No
22	Chloramines (as Cl ₂)	No	NA
Heavy Metals			
23	Iron	Yes	Yes
24	Manganese	Yes	Yes
25	Copper	Yes	No
26	Total Chromium (as Cr)	Yes	No
27	Cadmium	Yes	No
28	Lead	Yes	No
29	Nickel	Yes	No
30	Total Arsenic (as As)	Yes	Yes
31	Mercury	Yes	No
32	Barium	Yes	No
33	Zinc	No	NA
34	Aluminium	Yes	No
35	Selenium	Yes	No
36	Silver	Yes	No
37	Molybdenum (as Mo)	Yes	No

Appendix 2.3.1 (concl.)

List of 73 parameters required to be checked by State level laboratory as per WQMS framework

{Reference: Paragraph 2.3.7.7 (i)}

SI No	Parameters	Parameter checked in state level laboratory	Whether NABL accredited (Yes/ No)
Biological Contaminations			
38	Total coliform bacteria	Yes	No
39	E. coli/ Thermotolerant coliform bacteria	Yes	No
Specific Parameters			
40	Total Pesticide Residue	No	NA
41	Cyanide	No	NA
42	Poly Aromatic Hydrocarbons (PAH)	No	NA
43	Free Residual Chlorine	Yes	Yes
44	Poly chlorinated Biphenyls	No	NA
45	N-Nitro-sodi-methylamine (NDMA)	No	NA
46	Anionic Detergents (as MBAS)	Yes	No
47	Oils & Grease	No	NA
48	Dissolved Oxygen (DO)	Yes	Yes
Biochemical Oxygen			
49	Demand (BOD)	Yes	No
50	Chemical Oxygen Demand (COD)	Yes	No
51	Mineral oil	Yes	No
52	Phenolic Compound (asC6H5OH)	Yes	No
53	Trihalomethanes a. Bromoform b. Dibromomethane c. Bromodichloromethane d. Chloroform	No	NA
Individual Pesticide			
54	Alachlor	No	NA
55	Atrazine	No	NA
56	Aldrin/ Dieldrin	No	NA
57	Alpha HCH	No	NA
58	Beta HCH	No	NA
59	Butachlor	Yes	No
60	Chloropyriphos	No	NA
61	Delta HCH	No	NA
62	2, 4-Dichlorophenoxyactic acid	No	NA
63	Dichlorodiphenyltri- chloroethane (DDT)	No	NA
64	Endosulfan (alpha, beta and sulphate)	No	NA
65	Ethion	Yes	No
66	Gamma-HCH (Lindane)	No	NA
67	Isoproturon	No	NA
68	Malathion	Yes	No
69	Methyl parathion	No	NA
70	Monocrotophos	No	NA
71	Phorate	No	NA
72	Uranium	No	NA
73	Total Organic Carbon (TOC)	No	NA

Source: Information furnished by the CE, PWD (DWS)

Appendix 2.3.2(A)

Non-availability of laboratory infrastructure in State laboratory as well as laboratories in the sampled districts

{Reference: Paragraph 2.3.7.7 (i)}

Laboratory type	Name of equipment required but not available/ lying non-functional in laboratories
State level laboratory	Vacuum Pump Hydride generator with all accessories Fume coup board, Pressure pump Membrane filtration PCR machine
Unakoti District	
District level laboratory, Unakoti District (also acting as Sub-Divisional laboratory, Kumarghat with no separate facilities)	Colour Comparator, Ion Meter Wet & dry thermometer Thermometer Bio Safety Cabinet Water Bath, Colony Counter Membrane filtration assembly with vacuum pump Balance (separate from chemical division balance) Refrigerator (separate from chemical division refrigerator) Water Still Voltage Stabilizer/Inverter Heating Mantle Magnetic Stirrer, Microscope Arsenic Testing Instrumentation DO meter Specific Ion meter along with electrodes (for fluoride) Fume coup board Auto burette and auto pipette Argon, Nitrogen, Hydrogen, Helium Gas cylinder Kjeldal distillation apparatus Pressure pump Centrifuge Redflux Apparatus/COD digester
Sub-Division level laboratory, Kailashahar under Unakoti district	Colour Comparator Turbidity Meter Wet & Dry thermometer Thermometer Spectrophotometer Ion Meter, Bio Safety Cabinet Water Bath, Colony Counter Membrane filtration assembly with vacuum pump Balance (separate from chemical division balance) Refrigerator (separate from chemical division refrigerator) Water Still Voltage Stabilizer/ Inverters Heating Mantle, Magnetic Stirrer Arsenic Testing Instrumentation, DO Meter Specific Ion meter along with electrodes (for fluoride) Fume coup board Auto burette and auto pipette

Appendix 2.3.2(A) (contd.)

Non-availability of laboratory infrastructure in State laboratory as well as laboratories in the sampled districts

{Reference: Paragraph 2.3.7.7 (i)}

Laboratory type	Name of equipment required but not available/ lying non-functional in laboratories
<p>Sub-Division level laboratory, Pacherthal under Unakoti district</p>	<p>Colour Comparator Wet & dry thermometer Thermometer, Ion Meter Bio Safety Cabinet, Water Bath Colony Counter Membrane filtration assembly with vacuum pump Balance (separate from chemical division balance) Refrigerator (separate from chemical division refrigerator) Water Still, Heating Mantle Magnetic stirrer UV laminar flow air chamber for bacteriological analysis Arsenic Testing Instrumentation DO Meter Specific Ion meter along with electrodes (for fluoride) Fume coup board Auto burette and auto pipette</p>
South Tripura District	
<p>District level laboratory, South Tripura District (also acting as Sub-Divisional laboratory, Belonia with no separate facilities)</p>	<p>Ion Meter Bio Safety Cabinet Water Bath (44°C-45°C) Autoclave for disposal Colony counter Balance (separate from chemical division balance) Membrane filtration assembly with vacuum pump Water Still, Hot Plate Voltage Stabilizer/Inverters Heating Mantle Hot air oven, Magnetic Stirrer Microscope UV laminar flow air chamber for bacteriological analysis Arsenic Testing Instrumentation DO meter Specific Ion meter along with electrodes (for fluoride) Fume coup board Auto burette and auto pipette Auto burette and auto pipette Argon, Nitrogen, Hydrogen, Helium Gas cylinder Kjeldal distillation apparatus Pressure pump</p>
<p>Sub-Division level laboratory, Sabroom</p>	<p>Ion Meter Bio Safety Cabinet Autoclave for disposal Colony counter Balance (separate from chemical division balance) Refrigerator (separate from chemical division refrigerator)</p>

Appendix 232(A) (concl.)

Non-availability of laboratory infrastructure in State laboratory as well as laboratories in the sampled districts

{Reference: Paragraph 2.3.7.7 (i)}

Laboratory type	Name of equipment required but not available/ lying non-functional in laboratories
Sub-Division level laboratory, Santir bazar	Balance Wet & dry thermometer Ion Meter Bio Safety Cabinet Colony counter Membrane filtration assembly with vacuum pump Balance (separate from Chemical division balance) Water still Heating Mantle Magnetic stirrer UV laminar flow air chamber for bacteriological analysis Arsenic Testing Instrumentation Specific Ion meter along with electrodes (for fluoride) Fume coup board Auto burette and auto pipette

Source: Information furnished by the CE, PWD (DWS) and the concerned EEs in the sampled districts

Appendix 2.3.2 (B)

Non-availability of required manpower in State level laboratory as well as laboratories in the sampled districts

{Reference: Paragraph 2.3.7.7(i)}

Suggestive guideline for staff required for various level of laboratories as per WQMS Framework			Availability of manpower/ men-in-position	
Laboratory type	Human Resource (HR) position	No. of HR required		
State level	Chief Chemist/ Chief Water Analyst	01	Only 3 Research Assistants, 1 Chemist, 1 Laboratory Attendant	
	Senior Chemist/Senior Water Analyst/Senior Microbiologist	01		
	Chemist/Water Analyst	02		
	Microbiologist/bacteriologist	01		
	Laboratory Assistant	03		
	Data Entry Operator	02		
	Laboratory Attendant	02		
	Field Assistant (task/need based)	02		
Total	14	5		
District level	Chemist/Water Analyst	01	Only 1 Research Assistant, 1 Chemist, 1 Laboratory attendant and 1 Data Entry operator available at Unakoti District laboratory which is also acting as Sub-Divisional Laboratory, Kumarghat with the same manpower.	Only 1 Sr. Research Assistant, 1 Chemist and 1 Data Entry Operator available at South Tripura District laboratory which is also acting as Sub-Divisional Laboratory, Belonia with the same manpower.
	Microbiologist/bacteriologist	01		
	Laboratory Assistant	02		
	Data Entry Operator	01		
	Laboratory Attendant	01		
	Field Assistant (task/need based)	02		
Total	08	04	03	
Sub-divisional/ Block level	Junior Chemist	01	Only 1 Research Assistant and 1 Chemist available in Kailashahar Sub divisional laboratory.	Only 1 Jr. Research Assistant, 1 Chemist and 1 Data Entry Operator available in Santirbazar Sub-divisional laboratory.
	Junior Microbiologist	01		
	Laboratory Assistant	01		
	Data Entry Operator	01		
	Laboratory Attendant	01		
	Field Assistant (task/need based)	01	Only 1 Research Assistant available in Pecharthal Sub divisional laboratory.	Only 1 Sr. Research Assistant and 1 Chemist available in Sabroom Sub-divisional laboratory.
Total	12 (for two Sub Divisional laboratories)	03	05	
Mobile	Junior Chemist/Microbiologist	01	Not available under Unakoti and South Tripura District.	
	Field Assistant (task/need based)	01		
	Driver	01		

Source: Information furnished by the CE, PWD (DWS) and the concerned EEs in the sampled districts

Appendix 2.3.3

Status of SWTP in whole state
{Reference: Paragraph 2.3.7.11(i)}

Name of SWTP	Completed during FY	Ongoing
SWTP at Uttar Dasda	2021-22	
SWTP at Fatikroy	2022-23	
SWTP at Kakraban	2023-24	
SWTP at Srimantapur	2023-24	
SWTP at Jamjuri		Ongoing
SWTP at Machmara		Ongoing
SWTP at Kalyanpur		Ongoing

Source: Information furnished by the CE, PWD (DWS)

Appendix 2.3.4
Details of incomplete innovative schemes (as of September 2024) under two sampled districts
{Reference: Paragraph: 2.3.7.II(iv)}

Sl. No.	Location of the innovative scheme	Stipulated date of completion as per contract	FHIC targeted (in Nos.)	FHIC provided (in Nos.)	Total expenditure incurred (in ₹)	Reason for non-completion
Unakoti District (Kumarghat DWS Division)						
1	Innovative scheme at North Hiracherra	22-08-2021	145	0	25,83,118	Unauthorised delay by contractor
2	Innovative scheme at Kalaigiri	02-08-2023	325	325	2,26,26,889	Unauthorised delay by contractor
3	Innovative scheme at Noonacherra	31-07-2023	210	35	1,41,99,429	Delay due to change in site and redesigning of scheme components
4	Innovative scheme at Darchawi	04-07-2023	80	0	1,85,10,529	Delay in handing over of clear site by concerned Panchayat, non-availability of electric line at construction site to support execution of work, transformer installed but service connection not provided
5	Innovative scheme at Beha Kr. Para	09-04-2023	75	0	2,15,15,472	Delay in handing over of clear site by concerned Panchayat, non-availability of electric line at construction site to support execution of work
6	Innovative scheme at Pajendra Para	14-07-2023	90	0	64,60,328	Delay in handing over of clear site by concerned Panchayat, non-availability of electric line at construction site to support execution of work
7	Innovative scheme at Subal Para	02-07-2023	130	0	29,91,316	Raw motor pump house, jack well, aerator, sedimentation tank, HRF cum SSF, CWR completed, transformer installed but service connection not provided
8	Innovative scheme at Ramdulapara	31-07-2023	100	97	97,71,115	Raw motor pump house, jack well, aerator, sedimentation tank, HRF cum SSF, CWR completed, transformer installed but service connection not provided
Total					9,86,58,196	

Appendix 2.3.4 (contd.)

Details of incomplete innovative schemes (as of September 2024) under two sampled districts
 {Reference: Paragraph: 2.3.7.11(iv)}

Sl. No.	location of the innovative scheme	Stipulated date of completion as per contract	FHTC targeted (in Nos.)	FHTC provided (in Nos.)	Total expenditure incurred (in ₹)	Reason for non-completion
South Tripura District (Sabroom DWS Division)						
1	Innovative scheme at Kushan Chandra Para, Harbatali VC	16-07-2024	NA	0	0	Delay in identifying suitable and available location in a hilly terrain during the initial phase, poor connectivity to the construction site and also delayed due to construction of a retaining wall because of sandy soil to ensure structural stability.
2	Innovative type mini SWTP at Manoranjan Para	04-02-2024	NA	0	55,00,000	Initial delay in handing over of clear suitable site by concerned Panchayat, poor connectivity to the construction site, and operations hindered due to consistent low voltage issues.
3	Innovative type masonry well at Bijoy Para-I	05-05-2022	15	0	29,89,797	Delay in site possession due to non-availability of suitable site in time
4	Innovative type masonry well at Bijoy Para-II		15	0		
5	Innovative type masonry well at Banarai Para-I		15	0		
6	Innovative type masonry well at Assam Para	26-05-2022	10	0	46,00,000	Delay in site possession due to non-availability of suitable site in time
7	Innovative type masonry well at Rasik Ch. Para-I		10	10		
8	Innovative type masonry well at Rasik Ch. Para-II		15	15		
9	Water supply scheme at Paschim Takka Tulsi-2	18-03-2022	48	0	7,00,000	Delay in site possession due to non-availability of suitable site in time
10	Water supply scheme at Paschim Takka-I	18-03-2022	50	0	12,00,000	Delay in site possession due to non-availability of suitable site in time

Appendix 2.3.4 (concl.d.)
Details of incomplete innovative schemes (as of September 2024) under two sampled districts
 {Reference: Paragraph: 2.3.7.11(iv)}

Sl. No.	location of the innovative scheme	Stipulated date of completion as per contract	FHTC targeted (in Nos.)	FHTC provided (in Nos.)	Total expenditure incurred (in ₹)	Reason for non-completion
South Tripura District (Sabroom DWS Division)						
11	Innovative scheme at Jagatram Para, Betaga VC	01-05-2024	NA	0	43,00,000	Initial delay in identifying suitable site in that remote and rugged terrain coupled with poor connectivity to the site.
12	Innovative scheme at PurboTakka, PurboTakka VC	01-07-2024	NA	0	70,00,000	Major landslide occurred over the entire premise of the plant due to heavy rainfall in August 2024 which also caused significant damage to the access routes.
13	Innovative type masonry well at Amlighat Meru Para	21-04-2024	NA	0	21,00,000	Inordinate delay by the agency.
14	Masonry well at Amlighat Meru-I		NA	0		Inordinate delay by the agency.
Total			178	25	2,83,89,797	

Source: Information furnished by Kumarghat and Sabroom DWS Divisions

Appendix 2.3.5

Details of non-functional Innovative schemes (as of September 2024) under Sabroom DWS Division, South Tripura District
{Reference: Paragraph 2.3.7.11(iv)}

Sl. No.	Location	Present Status	Total expenditure incurred as per IMIS (₹ in lakh)	Reason for schemes/ works lying non-functional	Total No. of FHTC provided from each scheme
1	Innovative type mini SWTP at Tir Kumar Para, Magroom VC	Physically completed, unable to operate smoothly due to power problem	74.62	low voltage of power and non-availability of three phase connections	16
2	Innovative type mini SWTP at Chintaram Para, Magroom VC		34.48		13
3	Innovative type mini SWTP at Gunadhan Para, Bagmara VC		83.29		21
4	Innovative type mini SWTP at Banarai Para, Magroom VC		67.38		63
5	Innovative type masonry well at Birdhan Para-I, Bagmara VC		17.02		15
6	Innovative type masonry well at Birdhan ParaII, Bagmara VC		17.07		9
Total			293.86		137

Source: Information furnished by EE, Sabroom DWS Division

Appendix 4.1.1

Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised financial statements/accounts (2023-24)

(Reference: Paragraphs 4.1.2.1, 4.1.6, 4.1.9, 4.1.9.2, 4.1.9.3 and 4.1.10)

(Figures in columns (5) to (12) are ₹ in crore)

Sl. No.	Sector/ name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital (@)	Loans outstanding at the end of year	Accumulated Profit (+)/ Loss (-)	Free Reserve & Surplus	Turnover	Net profit (+)/ loss (-)	Net impact of Audit Comments	Capital Employed	Return on capital employed	Percentage return on capital employed	Manpower
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
A. Working Government Companies														
AGRICULTURE & ALLIED														
1	Tripura Forest Development & Plantation Corporation Limited	2021-22	2024-25	9.20	0.00	109.13	0.00	42.24	0.20	3.04	118.33	0.04	0.03	127.00
2	Tripura Horticulture Corporation Limited	2016-17	2024-25	4.74	0.00	-4.38	0.00	26.79	-0.54	0.86	0.36	-0.54	-150.00	50.00
3	Tripura Tea Development Corporation Limited	2022-23	2024-25	64.45	0.00	-34.11	0.00	11.00	-4.97	0.00	30.34	-4.97	-16.38	982.00
4	Tripura Rehabilitation Plantation Corporation Limited	2020-21	2023-24	8.85	0.00	1.78	0.00	18.69	-4.22	0.22	10.63	-4.22	-39.70	131.00
5	Tripura Nature Trails and Resort Limited	2022-23	2024-25	10.00	0.00	0.06	0.00	0.00	0.06	0.00	10.06	0.08	0.80	0.00
Sector wise total				97.24	0.00	72.48	0.00	98.72	-9.47	4.12	169.72	-9.61	-5.66	1,290.00

@ Paid up capital includes share application money

Appendix 4.1.1 (contd.)

Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised financial statements/accounts (2023-24)

(Reference: Paragraphs 4.1.2.1, 4.1.6, 4.1.9, 4.1.9.2, 4.1.9.3 and 4.1.10)

(Figures in columns (5) to (12) are ₹ in crore)

Sl. No.	Sector/ name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital @	Loans outstanding at the end of year	Accumulated Profit (+)/ Loss (-)	Free Reserve & Surplus	Turnover	Net profit (+)/ loss (-)	Net impact of Audit Comments	Capital Employed	Return on capital employed	Percentage return on capital employed	Manpower
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
FINANCING														
6	Tripura Industrial Development Corporation Limited	2022-23	2024-25	16.17	128.41	-35.44	0.00	6.21	-10.03	0.38	109.14	-8.88	-8.14	51.00
MANUFACTURING														
7	Tripura Jute Mills Limited	2022-23	2023-24	410.76	1.05	-402.79	0.00	0.00	-11.82	0.09	9.02	-11.82	-131.04	82.00
8	Tripura Small Industries Corporation Limited	2022-23	2024-25	87.52	0.21	-80.43	0.00	15.77	-2.83	4.96	7.30	-2.83	-38.77	57.00
Sector wise total														
				498.28	1.26	-483.22	0.00	15.77	-14.65	5.05	16.32	-14.65	-89.77	139.00
POWER														
9	Tripura State Electricity Corporation Limited	2023-24	2024-25	665.76	735.84	-1170.80	61.07	1,690.68	-324.19	3.21	291.87	-290.66	-99.59	2,783.00
10	Tripura Power Generation Limited	2023-24	2024-25	0.10	0.00	-0.03	0.00	0.00	-0.01	0.09	0.07	-0.01	-14.29	0.00
11	Tripura Power Transmission Limited	2023-24	2024-25	0.01	0.00	-0.01	0.00	0.00	-0.01	0.00	0.00	-0.01	Not workable	0.00
Sector wise total				665.87	735.84	-1,170.84	61.07	1,690.68	-324.21	3.30	291.94	-290.68	-99.57	2,783.00

@ Paid up capital includes share application money

Appendix 4.1.1 (contd.)

Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised financial statements/accounts (2023-24)

(Reference: Paragraphs 4.1.2.1, 4.1.6, 4.1.9, 4.1.9.2, 4.1.9.3 and 4.1.10)

(Figures in columns (5) to (12) are ₹ in crore)

Sl. No.	Sector/ name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital (@)	Loans outstanding at the end of year	Accumulated Profit (+)/ Loss (-)	Free Reserve & Surplus	Turnover	Net profit (+)/ loss (-)	Net impact of Audit Comments	Capital Employed	Return on capital employed	Percentage return on capital employed	Manpower
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	SERVICES													
12	Tripura Handloom and Handicrafts Development Corporation Limited	2022-23	2024-25	190.97	0.00	-164.92	0.00	7.81	-6.55	3.23	26.05	-6.54	-25.11	109.00
13	Tripura Urban Transport Company Limited	2022-23	2024-25	0.90	0.00	2.36	0.00	0.44	0.31	0.03	3.26	0.38	11.66	2.00
14	Tripura Tourism Development Corporation Limited	2021-22	2023-24	13.67	0.00	-1.72	0.00	4.50	0.35	0.00	11.95	0.39	3.26	90.00
15	Agartala Smart City Limited	2022-23	2024-25	0.10	0.00	-0.35	0.00	0.00	-0.11	0.43	-0.25	-0.12	Not workable	28.00
	Sector wise total			205.64	0.00	-164.63	0.00	12.75	-6.00	3.69	41.01	-5.89	-14.36	229.00
	MISCELLANEOUS													
16	Tripura Natural Gas Company Limited	2023-24	2024-25	30.00	0.00	206.10	0.00	282.22	40.91	0.00	236.10	50.09	21.22	15.00
	Sector wise total			30.00	0.00	206.10	0.00	282.22	40.91	0.00	236.10	50.09	21.22	15.00
	Total A (All sector wise working Government companies)			1,513.20	865.51	-1,575.55	61.07	2,106.35	-323.45	16.54	864.23	-279.62	-32.35	4,507.00

@ Paid up capital includes share application money

Appendix 4.1.1 (concl.)

Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised financial statements/accounts (2023-24)

(Reference: Paragraphs 4.1.2.1, 4.1.6, 4.1.9, 4.1.9.2, 4.1.9.3 and 4.1.10)

(Figures in columns (5) to (12) are ₹ in crore)

Sl. No.	Sector/ name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital @	Loans outstanding at the end of year	Accumulated Profit (+)/ Loss (-)	Free Reserve & Surplus	Turnover	Net profit (+)/ loss (-)	Net impact of Audit Comments	Capital Employed	Return on capital employed	Percentage return on capital employed	Manpower
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
B. Working Statutory corporation														
SERVICES														
1	Tripura Road Transport Corporation	2019-20	2022-23	163.96	0.25	-288.04	0.00	1.47	0.52	4.85	-123.83	0.52	Not workable	133.00
Sector wise total														
Total B (All sector wise working Statutory Corporation)														
				163.96	0.25	-288.04	0.00	1.47	0.52	4.85	-123.83	0.52	Not workable	133.00
Grand Total (A+B)				1,677.16	865.76	-1,863.59	61.07	2,107.82	-322.93	21.39	740.40	-279.10	-37.70	4,640.00
C. Non working Government companies														
FINANCING														
1	Tripura State Bank Limited	Non functional and in the process of liquidation.												
Sector wise total														
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total C (All sector wise non working Government company)				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total (A+B+C)				1,677.16	865.76	-1,863.59	61.07	2,107.82	-322.93	21.39	740.40	-279.10	-37.70	4,640.00

@ Paid up capital includes share application money

Appendix 4.1.2
Statement showing Rate of Real Return on Government Investment
(Reference: Paragraph 4.1.10)

Financial Year	Present value of total investment at the beginning of the year	Equity infused by the State government during the year	Net interest free loan given by the State Government during the year	Interest free loan converted into equity during the year	Grants/subsidies given by the State Government for operational and administrative expenditure	Disinvestment by the State Government during the year at face value	Total investment during the year	Total investment at the end of the year	Average rate of interest	Present value of total investment at the end of the year	Minimum expected recover cost of funds for the year	Total earnings/profit after tax (PAT) for the year
A	B	C	D	E	F	G	H	I	J	K= I x (1+J/100)	L= I x (J/100)	M
Upto 1999-2000	0.00	156.02	2.58	0.00	0.00	0.00	158.60	158.60	12.25	178.03	19.43	-10.90
2000-01	178.03	20.44	0.00	0.00	0.00	0.00	20.44	198.47	10.82	219.94	21.47	-11.00
2001-02	219.94	25.33	0.00	0.00	0.00	0.00	25.33	245.27	10.35	270.66	25.39	-25.62
2002-03	270.66	15.53	9.13	0.00	0.00	0.00	24.66	295.32	7.08	316.23	20.91	-8.52
2003-04	316.23	18.35	0.00	0.00	0.00	0.00	18.35	334.58	9.92	367.77	33.19	-8.45
2004-05	367.77	22.99	0.00	0.00	0.00	0.00	22.99	390.76	9.17	426.59	35.83	-18.99
2005-06	426.59	23.40	0.00	0.00	0.00	0.00	23.40	449.99	8.56	488.51	38.52	-19.11
2006-07	488.51	36.22	11.04	0.00	45.00	0.00	92.26	580.77	8.46	629.90	49.13	-16.33
2007-08	629.90	29.07	4.78	0.00	50.00	0.00	83.85	713.75	8.27	772.78	59.03	-9.50
2008-09	772.78	31.13	30.50	0.00	28.06	0.00	89.69	862.47	8.00	931.47	69.00	-19.84
2009-10	931.47	25.79	16.50	0.00	139.56	0.00	181.85	1,113.32	7.98	1,202.16	88.84	-1.97
2010-11	1,202.16	13.27	0.00	0.00	108.94	0.00	122.21	1,324.37	8.88	1,441.97	117.60	-4.36
2011-12	1,441.97	27.29	75.85	0.00	64.05	0.00	167.19	1,609.16	8.41	1,744.49	135.33	-104.98
2012-13	1,744.49	30.94	0.00	0.00	63.43	0.00	94.37	1,838.86	8.44	1,994.06	155.20	-103.46
2013-14	1,994.06	41.27	0.00	0.00	110.09	0.00	151.36	2,145.42	8.53	2,328.43	183.00	-137.51

Appendix 4.1.2 (concl'd.)
Statement showing Rate of Real Return on Government Investment
(Reference: Paragraph 4.1.10)

Financial Year	(₹ in crore)											
	A	B	C	D	E	F	G	H	I	J	K= I x (1+J/100)	L= I x (J/100)
	Present value of total investment at the beginning of the year	Equity infused by the State Government during the year	Net interest free loan given by the State Government during the year	Interest free loan converted into equity during the year	Grants/subsidies given by the State Government for operational and administrative expenditure	Disinvestment by the State Government during the year at face value	Total investment during the year	Total investment at the end of the year	Average rate of interest	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings/profit after tax (PAT) for the year
2014-15	2,328.43	38.88	12.00	0.00	128.31	0.00	179.19	2,507.62	13.18	2,838.12	330.50	-139.06
2015-16	2,838.12	38.48	0.00	0.00	88.79	0.00	127.27	2,965.39	12.95	3,349.41	384.02	-148.41
2016-17	3,349.41	60.74	13.25	0.00	87.28	0.00	161.27	3,510.68	7.50	3,773.98	263.30	-129.39
2017-18	3,773.98	30.53	0.00	0.00	77.35	0.00	107.88	3,881.86	7.50	4,173.00	291.14	-201.89
2018-19	4,173.00	34.81	0.00	0.00	70.77	0.00	105.58	4,278.58	7.16	4,584.93	306.35	-218.15
2019-20	4,584.93	49.89	0.00	0.00	83.82	0.00	133.71	4,718.64	7.89	5,090.94	372.30	-93.57
2020-21	5,090.94	52.34	0.00	0.00	71.18	0.00	123.52	5,214.46	7.67	5,614.41	399.95	-108.99
2021-22	5,614.41	46.86	0.00	0.00	120.71	0.00	167.57	5,781.98	7.50	6,215.63	433.65	-141.22
2022-23	6,215.63	43.15	100.00	0.00	160.70	0.00	303.85	6,519.48	7.55	7,011.70	492.22	-320.14
2023-24	7,011.70	63.08	100.00	0.00	113.00	0.00	276.08	7,287.78	7.44	7,829.99	542.21	-363.83
Total							2,962.47					

Year	Return on State Government investment on the basis of historical value			Real return on State Government investment considering the present value of investments	
	A	B	C	D	E
2023-24	-363.84	2,962.47	-12.28	7,829.99	-4.65

Appendix 5.2.1

Statement showing vehicle dealers functioning without renewal of trade license
under DTO, West Tripura

{Reference: Paragraph 5.2.10.2(ii)}

Name of the dealer	Licence valid up to	Renewal fee (in ₹)	Fine due		Fine amount realisable (in ₹)	Total (in ₹)
			Period in months (up to 15 August 24)	Rate/30 days (in ₹)		
Eastern Auto Mobiles, AA Road Motorstand, Agartala	23-08-2023	5,000	11	500	5,500	10,500
M/S Sree Maa Motors, Thakurpalli road, Agartala	23-08-2023	5,000	11	500	5,500	10,500
Jain Auto Agency, Mora Chowmuhani, Agartala	08-04-2024	5,000	4	500	2,000	7,000
Jain Udyog, Milanchakra, Agartala	12-08-2022	5,000	24	500	12,000	17,000
M/s Panna Motor, Chandrapur, Agartala	24-08-2023	5,000	11	500	5,500	10,500
M/s Progressive Automobiles Pvt. Ltd, Nagicherra, Agartala	23-02-2024	5,000	5	500	2,500	7,500
Sengupta Bajaj, Banmalipur, Agartala	07-04-2024	5,000	4	500	2,000	7,000
Tarasankar Motor Pvt. Ltd., Agartala (LMV & HMV)	23-02-2024	5,000	5	500	2,500	7,500
Tarasankar Motor Pvt. Ltd., Agartala (3-Wheeler)	20-06-2024	5,000	1	500	500	5,500
Jain Udyog, A.D. Nagar, Agartala	08-04-2024	5,000	4	500	2,000	7,000
Jain Udyog, Ashram Chowmuhani, Agartala	08-04-2024	5,000	4	500	2,000	7,000
S.R. Motors, Amtali jutemill, Agartala	02-11-2023	5,000	9	500	4,500	9,500
Total						1,06,500

Source: Information as furnished by JTC, West Tripura

Appendix 5.2.2

Statement showing collection at DTO, Dhalai and delay in deposit of revenue into Government Account
 {Reference: Paragraph 5.2.10.11(iii)}

Month/Year	Collection from	Collection up to	Accumulation period (in days)	Amount Collected (in ₹)	Deposited in Government Account/ Treasury	Delay in deposit (in days)	Overall delay range up to (in days)
March 2020	27-02-2020	20-03-2020	22	40,07,760	21-03-2020	1	23
	20-03-2020	31-03-2020	12	9,59,248	28-04-2020	28	40
March 2021	05-02-2021	16-03-2021	12	52,44,964	17-03-2021	1	13
	17-03-2021	31-03-2021	15	24,77,288	03-04-2021	3	18
March 2022	15-01-2022	03-03-2022	20	54,45,262	04-03-2022	1	21
	04-03-2022	09-03-2022	6	10,58,297	10-03-2022	1	7
	10-03-2022	19-03-2022	10	10,41,965	21-03-2022	12	22
	19-03-2022	30-03-2022	12	11,81,897	31-03-2022	1	13
March 2023	31-03-2022	07-05-2022	38	50,33,591	10-05-2022	3	41
	22-02-2023	30-03-2023	38	54,59,287	30-03-2023	0	38
	31-03-2023	06-06-2023	68	89,03,557	07-06-2023	1	69
March 2024	17-10-2023	28-03-2024	164	2,91,61,660	30-03-2024	2	166

Source: Records as maintained at DTO, Dhalai and report of e-GRAS, Tripura

Appendix 5.2.3

Statement showing collection at DTO, North Tripura and delay in deposit of revenue into Government Account

{Reference: Paragraph 5.2.10.11(iii)}

Challan No.	Challan date	Particulars	Scroll No.	Challan amount (in ₹)	Treasury Voucher No.	Deposited to Govt./ Treasury	Delay in deposit (In days)
1001	19-03-2020	Fine Money	1-33	15,500	15	12-05-2020	54
1026	21-03-2020	Licence Fee	1-33	7,900	7	02-04-2020	12
1032	24-03-2020	Road Tax	1-71	90,176	111	18-07-2020	116
1033	24-03-2020	Registration Fee	1-34	20,850	87	26-06-2020	94
976	09-03-2021	Road Tax	1-186	1,23,466	917	19-03-2021	10
977	09-03-2021	Registration Fee	1-173	44,250	912	19-03-2021	10
978	09-03-2021	Road Tax	1-234	57,802	973	31-03-2021	22
844	14-03-2022	Registration Fee	1-80	2,23,100	760	28-03-2022	14
March 2024							
1202	30-03-2024*	Road Tax	246-3	38,97,747	838	31-03-2024	1
1203	30-03-2024*	Other Fees	246-6	16,84,612	841	31-03-2024	1
1204	30-03-2024*	Other Fees	246-5	7,25,889	840	31-03-2024	1
1205	30-03-2024*	Fine Money	246-4	94,760	839	31-03-2024	1

Source: Records maintained at DTO, North and Treasury records

* Challan was generated against cumulative revenue collected for 15 days (i.e. 15 March 2024 to 29 March 2024)

Appendix 5.2.4

Statement showing collection at DTO, West Tripura and delay in deposit of revenue into Government Account

{Reference: Paragraph 5.2.10.11(iii)}

Challan No.	Challan date	Particulars	Challan amount (₹)	Treasury Voucher No.	Date of deposit	Delay (in days)
1927	05-03-2021	Registration Fee	33,528	1730	17-03-2021	12
1951	05-03-2021	Registration Fee	78,414	1918	30-03-2021	25
1982	10-03-2021	Registration Fee	72,147	1897	26-03-2021	16
1983	10-03-2021	Registration Fee	98,207	1901	26-03-2021	16
1984	10-03-2021	Registration Fee	98,207	1900	26-03-2021	16
1985	10-03-2021	Registration Fee	98,207	1899	26-03-2021	16
1986	10-03-2021	Registration Fee	98,207	1898	26-03-2021	16
1987	10-03-2021	Registration Fee	98,207	1902	26-03-2021	16
1999	10-03-2021	Road Tax	5,200	1858	22-03-2021	12
2000	10-03-2021	Road Tax	5,200	1859	22-03-2021	12
2020	10-03-2021	Registration Fee	42,544	1850	22-03-2021	12
2026	10-03-2021	Registration Fee	54,249	1857	22-03-2021	12
2055	10-03-2021	Registration Fee	52,149	1856	22-03-2021	12
2077	10-03-2021	Registration Fee	40,248	1841	22-03-2021	12
2078	10-03-2021	Registration Fee	54,249	1843	22-03-2021	12
2079	10-03-2021	Registration Fee	67,858	1842	22-03-2021	12
2080	10-03-2021	Registration Fee	42,940	1844	22-03-2021	12
2137	17-03-2021	Registration Fee	78,440	1911	30-03-2021	13
1769	08-03-2022	Registration Fee	59,373	1488	18-03-2022	10
1770	08-03-2022	Registration Fee	31,216	1489	18-03-2022	10
1771	08-03-2022	Registration Fee	45,117	1490	18-03-2022	10
1772	08-03-2022	Registration Fee	51,758	1491	18-03-2022	10
1773	08-03-2022	Registration Fee	53,258	1492	18-03-2022	10
1774	08-03-2022	Registration Fee	55,836	1493	18-03-2022	10
1775	08-03-2022	Registration Fee	58,535	1494	18-03-2022	10
1776	08-03-2022	Registration Fee	43,125	1495	18-03-2022	10
1777	08-03-2022	Registration Fee	30,662	1496	18-03-2022	10
1778	08-03-2022	Registration Fee	53,258	1463	19-03-2022	11
1779	08-03-2022	Registration Fee	44,842	1455	19-03-2022	11
1780	08-03-2022	Registration Fee	58,535	1465	19-03-2022	11
1781	08-03-2022	Registration Fee	52,583	1472	19-03-2022	11
1782	08-03-2022	Registration Fee	53,258	1464	19-03-2022	11
1783	08-03-2022	Registration Fee	59,373	1468	19-03-2022	11
1784	08-03-2022	Registration Fee	45,117	1469	19-03-2022	11
1785	08-03-2022	Registration Fee	58,535	1470	19-03-2022	11
1786	08-03-2022	Registration Fee	53,416	1473	19-03-2022	11
1787	08-03-2022	Registration Fee	45,117	1454	19-03-2022	11
1788	08-03-2022	Registration Fee	33,936	1456	19-03-2022	11
1789	08-03-2022	Registration Fee	45,117	1471	19-03-2022	11
1790	08-03-2022	Registration Fee	55,626	1458	19-03-2022	11

Appendix 5.2.4 (contd.)

Statement showing collection at DTO, West Tripura and delay in deposit of revenue into Government Account

{Reference: Paragraph 5.2.10.11(iii)}

Challan No.	Challan date	Particulars	Challan amount (₹)	TV No.	TV date	Delay (in days)
1791	08-03-2022	Registration Fee	53,258	1462	19-03-2022	11
1792	08-03-2022	Registration Fee	33,936	1457	19-03-2022	11
2196	07-03-2023	Registration Fee	67,182	1922	23-03-2023	16
2197	07-03-2023	Registration Fee	1,00,501	1895	23-03-2023	16
2198	07-03-2023	Registration Fee	51,852	1918	23-03-2023	16
2199	07-03-2023	Registration Fee	51,852	1915	23-03-2023	16
2200	07-03-2023	Registration Fee	54,771	1919	23-03-2023	16
2201	07-03-2023	Registration Fee	54,762	1920	23-03-2023	16
2202	07-03-2023	Registration Fee	54,771	1921	23-03-2023	16
2203	07-03-2023	Registration Fee	54,771	1893	23-03-2023	16
2204	07-03-2023	Registration Fee	57,382	1900	23-03-2023	16
2205	07-03-2023	Registration Fee	51,922	1894	23-03-2023	16
2206	07-03-2023	Registration Fee	67,444	1901	23-03-2023	16
2207	07-03-2023	Registration Fee	74,182	1897	23-03-2023	16
2208	07-Mar-2023	Registration Fee	1,01,161	1896	23-03-2023	16
2209	07-03-2023	Registration Fee	54,771	1898	23-03-2023	16
2210	07-03-2023	Registration Fee	54,771	1899	23-03-2023	16
2211	07-03-2023	Registration Fee	42,792	1916	23-03-2023	16
2212	07-03-2023	Registration Fee	33,102	1917	23-03-2023	16
2213	07-03-2023	Registration Fee	73,832	1911	23-03-2023	16
2214	07-03-2023	Registration Fee	74,182	1908	23-03-2023	16
2215	07-03-2023	Registration Fee	66,032	1909	23-03-2023	16
2216	07-03-2023	Registration Fee	1,16,548	1910	23-03-2023	16
2217	07-03-2023	Registration Fee	91,448	1905	23-03-2023	16
2218	07-03-2023	Registration Fee	1,32,468	1906	23-03-2023	16
2219	07-03-2023	Registration Fee	54,232	1907	23-03-2023	16
2220	07-03-2023	Registration Fee	60,794	1902	23-03-2023	16
2221	07-03-2023	Registration Fee	63,822	1903	23-03-2023	16
2222	07-03-2023	Registration Fee	45,102	1904	23-03-2023	16
2223	07-03-2023	Registration Fee	68,232	1912	23-03-2023	16
2224	07-03-2023	Registration Fee	72,192	1913	23-03-2023	16
2225	07-03-2023	Registration Fee	1,06,761	1914	23-03-2023	16
2226	07-03-2023	Registration Fee	1,08,261	1993	23-03-2023	17
2227	07-03-2023	Registration Fee	55,742	1996	23-03-2023	17
2228	07-03-2023	Registration Fee	51,922	1992	23-03-2023	17
2229	07-03-2023	Registration Fee	1,28,068	1988	23-03-2023	17
2230	07-03-2023	Registration Fee	55,912	2077	23-03-2023	21
2231	07-03-2023	Registration Fee	67,042	1989	23-03-2023	17
2232	07-03-2023	Registration Fee	57,382	1995	23-03-2023	17
2233	07-03-2023	Registration Fee	60,794	1987	23-03-2023	17

Appendix 5.2.4 (contd.)

Statement showing collection at DTO, West Tripura and delay in deposit of revenue into Government Account

{Reference: Paragraph 5.2.10.11(iii)}

Challan No.	Challan date	Particulars	Challan amount (₹)	TV No.	TV date	Delay (in days)
2234	07-03-2023	Registration Fee	67,444	1994	24-03-2023	17
2235	07-03-2023	Registration Fee	54,771	2007	24-03-2023	17
2236	07-03-2023	Registration Fee	57,382	1990	24-03-2023	17
2237	07-03-2023	Registration Fee	67,322	1991	24-03-2023	17
2238	07-03-2023	Registration Fee	3,500	1961	24-03-2023	17
2239	07-03-2023	Registration Fee	3,500	1963	24-03-2023	17
2240	07-03-2023	Registration Fee	3,500	1962	24-03-2023	17
2241	07-03-2023	Road Tax	1,150	1960	24-03-2023	17
2242	07-03-2023	Registration Fee	59,618	1868	24-03-2023	16
2243	07-03-2023	Registration Fee	69,068	1870	24-03-2023	16
2244	07-03-2023	Registration Fee	63,818	1871	24-03-2023	16
2245	07-03-2023	Registration Fee	68,508	1873	24-03-2023	16
2246	07-03-2023	Registration Fee	59,618	1872	24-03-2023	16
2247	07-03-2023	Registration Fee	5,125	1853	24-03-2023	16
2248	07-03-2023	Registration Fee	5,725	1855	24-03-2023	16
2249	07-03-2023	Registration Fee	21,675	1874	24-03-2023	16
2250	07-03-2023	Registration Fee	1,01,617	1865	24-03-2023	16
2251	07-03-2023	Registration Fee	64,868	1875	24-03-2023	16
2252	07-03-2023	Registration Fee	5,125	1861	24-03-2023	16
2253	07-03-2023	Registration Fee	5,125	1860	24-03-2023	16
2254	07-03-2023	Registration Fee	59,618	1867	24-03-2023	16
2255	07-03-2023	Registration Fee	69,208	1876	24-03-2023	16
2256	07-03-2023	Registration Fee	74,808	1877	24-03-2023	16
2257	07-03-2023	Registration Fee	69,068	1878	24-03-2023	16
2258	07-03-2023	Registration Fee	58,568	1879	24-03-2023	16
2259	07-03-2023	Registration Fee	5,125	1864	24-03-2023	16
2260	07-03-2023	Registration Fee	5,725	1863	24-03-2023	16
2261	07-03-2023	Registration Fee	5,725	1862	24-03-2023	16
2262	07-03-2023	Registration Fee	93,097	1856	24-03-2023	16
2263	07-03-2023	Registration Fee	93,097	1857	24-03-2023	16
2264	07-03-2023	Registration Fee	76,771	1858	24-03-2023	16
2265	07-03-2023	Registration Fee	98,905	1859	24-03-2023	16
2266	07-03-2023	Registration Fee	8,920	2025	24-03-2023	20
2267	07-03-2023	Registration Fee	11,400	2034	24-03-2023	20
2268	07-03-2023	Registration Fee	11,400	2033	24-03-2023	20
2269	07-03-2023	Registration Fee	11,400	2035	24-03-2023	20
2270	07-03-2023	Registration Fee	11,400	2036	24-03-2023	20
2271	07-03-2023	Registration Fee	19,400	2039	24-03-2023	20
2272	07-03-2023	Registration Fee	19,400	2040	24-03-2023	20

Appendix 5.2.4 (contd.)

Statement showing collection at DTO, West Tripura and delay in deposit of revenue into Government Account

{Reference: Paragraph 5.2.10.11(iii)}

Challan No.	Challan date	Particulars	Challan amount (₹)	TV No.	TV date	Delay (in days)
2273	07-03-2023	Registration Fee	4,800	2026	27-03-2023	20
2274	07-03-2023	Road Tax	6,600	2027	27-03-2023	20
2275	07-03-2023	Road Tax	10,113	2041	27-03-2023	20
2276	07-03-2023	Road Tax	22,900	2043	27-03-2023	20
2277	07-03-2023	Road Tax	22,900	2044	27-03-2023	20
2278	07-03-2023	Road Tax	18,320	2042	27-03-2023	20
2279	07-03-2023	Road Tax	15,000	1983	24-03-2023	17
2280	07-03-2023	Road Tax	1,200	1973	24-03-2023	17
2281	07-03-2023	Road Tax	1,200	1974	24-03-2023	17
2282	07-03-2023	Road Tax	900	1975	24-03-2023	17
2283	07-03-2023	Road Tax	900	1976	24-03-2023	17
2284	07-03-2023	Road Tax	1,200	1977	24-03-2023	17
2285	07-03-2023	Road Tax	1,200	1964	24-03-2023	17
2286	07-03-2023	Road Tax	900	1965	24-03-2023	17
2287	07-03-2023	Road Tax	900	1966	24-03-2023	17
2288	07-03-2023	Road Tax	1,200	1967	24-03-2023	17
2289	07-03-2023	Road Tax	1,200	1968	24-03-2023	17
2290	07-03-2023	Road Tax	1,200	1969	24-03-2023	17
2291	07-03-2023	Road Tax	900	1959	24-03-2023	17
2292	07-03-2023	Road Tax	1,200	2028	27-03-2023	20
2293	07-03-2023	Road Tax	900	2029	27-03-2023	20
2294	07-03-2023	Road Tax	900	2030	27-03-2023	20
2295	07-03-2023	Road Tax	1,200	2031	27-03-2023	20
2296	07-03-2023	Road Tax	900	2032	27-03-2023	20
2297	07-03-2023	Road Tax	900	1970	24-03-2023	17
2298	07-03-2023	Road Tax	3,640	1971	24-03-2023	17
2301	09-03-2023	Road Tax	3,640	1972	24-03-2023	15
2335	18-03-2023	Registration Fee	70,835	2156	31-03-2023	13
2370	18-03-2023	Registration Fee	54,771	2078	28-03-2023	10
2371	18-03-2023	Registration Fee	27,550	2076	28-03-2023	10
March 2024						
1196	01-03-2024	Road Tax	11,68,426	861	30-03-2024	29
1197	01-03-2024	Other Fees	6,59,875	866	30-03-2024	29
1198	02-03-2024	Road Tax	10,27,056	867	30-03-2024	28
1199	02-03-2024	Other Fees	5,59,300	862	30-03-2024	28
1200	04-03-2024	Road Tax	7,62,671	863	30-03-2024	26
1201	04-03-2024	Other Fees	2,12,875	864	30-03-2024	26
1202	05-03-2024	Road Tax	7,05,673	865	30-03-2024	25
1203	05-03-2024	Other Fees	12,11,975	860	30-03-2024	25
1204	06-03-2024	Road Tax	28,89,130	859	30-03-2024	24
1205	06-03-2024	Other Fees	10,01,320	858	30-03-2024	24

Appendix 5.2.4 (concl.)

Statement showing collection at DTO, West Tripura and delay in deposit of revenue into Government Account

{Reference: Paragraph 5.2.10.11(iii)}

Challan No.	Challan date	Particulars	Challan amount (₹)	TV No.	TV date	Delay (in days)
1206	07-03-2024	Road Tax	15,12,489	856	30-03-2024	23
1207	07-03-2024	Other Fees	5,91,650	855	30-03-2024	23
1208	11-03-2024	Road Tax	10,19,163	857	30-03-2024	19
1209	11-03-2024	Other Fees	10,01,000	854	30-03-2024	19
1210	12-03-2024	Road Tax	15,34,348	853	30-03-2024	18
1211	13-03-2024	Other Fees	9,48,735	852	30-03-2024	17
1212	13-03-2024	Road Tax	8,78,916	851	30-03-2024	17
1213	13-03-2024	Other Fees	3,58,375	850	30-03-2024	17
1214	14-03-2024	Road Tax	14,31,731	849	30-03-2024	16
1215	14-03-2024	Other Fees	9,51,250	840	30-03-2024	16
1216	15-03-2024	Road Tax	6,69,356	841	30-03-2024	15
1217	15-03-2024	Other Fees	4,78,537	837	30-03-2024	15
1218	16-03-2024	Road Tax	23,67,556	838	30-03-2024	14
1219	16-03-2024	Other Fees	12,10,425	842	30-03-2024	14
1220	18-03-2024	Road Tax	1,34,031	843	30-03-2024	12
1221	18-03-2024	Other Fees	7,67,025	844	30-03-2024	12
1222	19-03-2024	Road Tax	18,48,281	846	30-03-2024	11
1223	19-03-2024	Other Fees	10,39,200	847	30-03-2024	11
1224	20-03-2024	Road Tax	20,53,097	848	30-03-2024	10
1225	20-03-2024	Other Fees	6,84,850	835	30-03-2024	10
1226	21-03-2024	Road Tax	2,85,545	836	30-03-2024	9
1227	21-03-2024	Other Fees	4,83,375	839	30-03-2024	9
1228	22-03-2024	Road Tax	8,30,837	833	30-03-2024	8
1229	22-03-2024	Other Fees	7,28,525	834	30-03-2024	8
1230	26-03-2024	Road Tax	18,88,713	832	30-03-2024	4
1231	26-03-2024	Other Fees	13,36,375	845	30-03-2024	4
1232	26-03-2024	Other Fees	2,61,799	831	30-03-2024	4
1233	26-03-2024	Other Fees	18,400	830	30-03-2024	4
1195	27-03-2024	Registration Fee	21,93,180	829	28-03-2024	1
1237	27-03-2024	Road Tax	4,50,794	877	31-03-2024	4
1238	27-03-2024	Other Fees	5,02,250	876	31-03-2024	4
1239	28-03-2024	Road Tax	12,25,681	875	31-03-2024	3
1240	28-03-2024	Other Fees	7,25,400	874	31-03-2024	3
1234	30-03-2024	Fine Money	1,44,000	869	31-03-2024	0
1236	30-03-2024	Other Fees	24,900	879	31-03-2024	1
1241	30-03-2024	Road Tax	9,99,587	873	31-03-2024	1
1242	30-03-2024	Other Fees	10,08,875	872	31-03-2024	1
1243	30-03-2024	Road Tax	30,62,110	871	31-03-2024	1
1244	30-03-2024	Other Fees	12,40,600	870	31-03-2024	1
1255	30-03-2024	Other Fees	3,853	868	30-03-2024	0
1325	30-03-2024	Other Fees	40,000	878	31-03-2024	1

Source: Transport Department

Appendix 5.2.5

Statement showing collection at Churaibari Check Post and delay in deposit of revenue into Government Account

(Reference: Paragraph 5.2.10.12 (ii))

Month/ Year	Collection from	Collection up to	Accumulation period (In days)	Amount collected (in ₹)	Deposited in Govt. account/ Treasury	Delay in deposit (in days)	Overall delay ranged up to (in days)
March, 2020	01-03-2020	15-03-2020	15	31,84,540	17-03-2020	2	17
	16-03-2020	31-03-2020	16	14,83,000	08-04-2020	8	24
March, 2021	01-03-2021	16-03-2021	16	45,55,000	17-03-2021	1	17
	17-03-2021	31-03-2021	15	44,58,500	01-04-2021	1	16
March, 2022	01-03-2022	19-03-2022	19	48,74,340	21-03-2022	2	21
	20-03-2022	29-03-2022	10	25,28,480	29-03-2022	0	10
	30-03-2022	31-03-2022	2	4,41,000	12-04-2022	12	14
March, 2023	01-03-2023	21-03-2023	21	30,55,430	27-03-2023	6	27
	22-03-2023	30-03-2023	9	15,91,100	31-03-2023	1	10
	31-03-2023	31-03-2023	1	2,35,000	17-04-2023	17	18
March, 2024	26-02-2024	28-03-2024	31	57,72,940	30-03-2024	2	33
	29-03-2024	14-04-2024	16	32,43,045	14-04-2024	0	16

Source: Records maintained at Churaibari Check post

Appendix 5.3.1
List of registrable articles in Tripura
(Reference: Paragraph 5.3.6)

Sl. No.	Particulars
1	Partition Deed
2	Sale Deed
3	Power of Attorney
4	Acknowledgement Deed
5	Reconveyance of Mortgaged Deed
6	Release Deed
7	Settlement Deed
8	Revocation of settlement
9	Surrender of Lease Deed
10	Transfer of Lease
11	Adoption Deed
12	Agreement to Sale
13	Conveyance Deed
14	Exchange Deed
15	Gift Deed
16	Lease Deed
17	Mortgage Deed
18	Partnership Deed
19	Cancellation Deed

Appendix 5.3.2 (A)

Statement showing list of various bank branches and ATMs not having registered lease agreement under SRO, Udaipur
(Reference: Paragraph 5.3.7.3)

							(in ₹)
Sl. No.	Name of the lessee	Term	Condition	Rent/month	SD due	RF due	Total due
1	HDFC, Udaipur	9	1st 3 year @ ₹ 25,000 thereafter increase of 15 % every after 3 years	25,000	17,362	6,334	23,696
2	IndusInd bank, Udaipur	9	1st 3 year @ ₹ 21,945 thereafter increase of 15% every after 3 years	21,945	15,241	4,572	19,813
3	TGB, Jamjuri	10	1st 5 year @ ₹ 12,456 thereafter increase of 15% every after 5 years	12,456	8,034	2,410	10,444
4	TGB, Kakraban	10	1st 5 year @ ₹ 7,535 thereafter increase of 15% every after 5 years	7,535	4,860	1,458	6,318
5	TGB, Killa	10	1st 5 year @ ₹ 4,741 thereafter increase of 15% every after 5years	4,741	3,058	917	3,975
6	TGB, Gargee	10	1st 5 year @ ₹ 7,132 thereafter increase of 15% every after 5 years	7,132	4,600	1,380	5,980
	TGB, Garjee	5	5 year @ ₹ 9,931 including V-SAT rent @ ₹ 500.	9,931	5,959	1,788	7,746
7	TGB_Bagma	10	1st 5 year @ ₹ 4,800 thereafter increase of rent @ ₹ 8,300 for rest of 5 years	4,800	3,930	1,179	5,109
	TGB_Bagma	5	5 year @ ₹ 14,400 including V-SAT rent @ ₹ 500.	14,400	5,184	2,592	7,776
8	TGB, Tulamura	10	1st 5 year @ ₹ 13,312 thereafter increase of 15% every after 5years	13,312	8,586	3,082	11,668
9	TGB, Chandrapur	10	1st 5 year @ ₹ 15,300 thereafter increase of 15% every after 5years	15,300	9,869	2,961	12,829
10	PNB, Killa (ATM)	10	1st 5 year @ ₹ 3,000 thereafter increase of 15% every after 5 years	3,000	1,935	581	2,516
11	PNB, Salgarah	15	1st 5 year @ ₹ 15,147 thereafter increase of 15% every after 5 years	15,147	21,039	6,312	27,350
12	TGB, Maharani	10	1st 5 year @ ₹ 14,400 thereafter increase of 15% and ₹ 500 (V-Sat) every after 5 years	14,400	9,438	2,831	12,269
13	SBI, Garjee (Branch)	5	For 5 year @ ₹ 35,687	35,687	12,847	6,424	19,271
14	SBI, Garjee (ATM)	3	For 3 year @ ₹ 4,000	4,000	1,440	720	2,160
	SBI, Garjee (ATM)	3	For 3 year @ ₹ 4,500	4,500	1,620	810	2,430
15	Agartala Co-operative Urban Bank Ltd., Udaipur	9	1st 3 year @ ₹ 15,262 thereafter increase of 15% every after 3 years	15,262	10,599	3,180	13,779
16	Indian Overseas Bank, Udaipur (ATM)	10	1st 5 year @ ₹ 5,000 thereafter increase of 15% every after 5 years	5,000	3,225	968	4,193
17	North East Small Finance Bank Ltd.	10	1st 3 year @ ₹ 17,000 thereafter increase of 15% every after 3 years	17,000	11,806	3,542	15,348
18	SBI, Palatana	5	For 5 years @ ₹ 10,000	10,000	3,600	1,800	5,400
	SBI, Palatana	5	For 5 years @ ₹ 12,000	12,000	4,320	2,160	6,480

Appendix 5.3.2(A) (concl.)

Statement showing list of various bank branches and ATMs not having registered lease agreement under SRO, Udaipur
(Reference: Paragraph 5.3.7.3)

(in ₹)

Sl. No.	Name of the Lessee	Term	Condition	Rent/month	SD due	RF due	Total due
19	Bandhan Bank, Udaipur	15	1 st 3 years @ ₹ 12,000 thereafter increase of 10% every after 3 years	12,000	17,583	5,275	22,857
20	Bandhan Bank, Udaipur, (ATM)	15	1 st 3 years @ ₹ 6,000 thereafter increase of 10% every after 3 years	6,000	8,791	2,637	11,429
21	Punjab National Bank (PNB), Gokulpur	20	1 st 5 years @ ₹ 25,000 thereafter increase of 15% every after 5 years	25,000	37,450	11,235	48,685
22	Tripura Gramin Bank (TGB), Gangacherra	10	1 st 5 year @ ₹ 9,035 thereafter increase of 15% every after 5 years	9,035	5,828	1,748	7,576
23	State Bank of India (SBI), Ramesh Chowmuhani	9	For 9 years @ ₹ 28,888	28,888	17,333	5,200	22,533
	SBI, Ramesh Chowmuhani	5	For 5 years @ ₹ 34,665	34,665	12,479	6,240	18,719
24	Tripura State Cooperative Bank (TSCB), Mirza	15	1 st 5 year @ ₹ 6,885 thereafter increase of 15% every after 5 years	6,885	9,562	2,869	12,431
25	PNB, Bagma		Rent @ ₹ 13,500	13,500	4,860	2,430	7,290
26	TGB, Udaipur	10	1 st 5 year @ ₹ 69,072 thereafter increase of 15% every after 5 years	69,072	44,551	13,365	57,917
27	TGB Udaipur, RM office	10	1 st 5 year @ ₹ 18,000 thereafter increase of 25% every after 5 years	18,000	12,150	3,645	15,795
28	ESAF Bank, Udaipur	9	1 st 3 year @ ₹ 50,000 thereafter increase of 15% every after 3 years	50,000	34,725	10,418	45,143
29	TSCB, Salgara	10	1 st 3 year @ ₹ 3,500 thereafter increase of 15% every after 3 years	3,500	2,431	729	3,160
30	TGB, Gokulpur	10	1 st 5 year @ ₹ 19,431 thereafter increase of 15% every after 5 years	19,431	12,533	3,760	16,293
Total				3,88,827	1,27,551	5,16,377	

Appendix 5.3.2(B)

Statement showing list of various bank branches and ATMs not having registered lease agreement under SRO, Amarpur

(Reference: Paragraph 5.3.7.3)

(in ₹)

Sl. No.	Name of the Lessee	Term	Condition	Rent/month	SD due	RF due	Total due
1	Bandhan Bank, Amarpur	8	Monthly rent @ ₹ 6,000 shall be enhanced at the rate of 15% after every 5 years	6,000	3,870	1,161	5,031
2	TGB, Amarpur	10	Monthly rent @ ₹ 16,900 shall be enhanced at the rate of 20% after every 5 years	16,900	11,154	3,346	14,500
	TGB, Amarpur	10	Monthly rent @ ₹ 36,250 shall be enhanced at the rate of 20% after every 5 years	36,250	23,925	7,178	31,103
3	TSCB, Amarpur	6	Monthly rent @ ₹ 12,292 shall be enhanced at the rate of 15% after every 3 years	12,292	7,928	2,378	10,307
4	SBI_Amarpur	5	Monthly rent @ ₹ 27,947 for 5 years	27,947	10,061	5,030	15,091
	SBI, Amarpur	10	Monthly rent @ ₹ 33,536 shall be enhanced at the rate of 15% after every 5 years	33,536	21,631	6,489	28,120
5	SBI, Amarpur (ATM)	4	For 5 years @ ₹ 1,200	1,200	432	216	648
	SBI, Amarpur (ATM)	10	For 5 years @ ₹ 1,400	1,400	840	252	1,092
6	TGB, Natunbazar	10	Monthly rent @ ₹ 8,670 shall be enhanced at the rate of 15% after every 5 years	8,670	5,592	1,678	7,270
7	PNB, Natunbazar (Branch)	10	Monthly rent @ ₹ 9,240 shall be enhanced at the rate of 15% after every 5 years	9,240	5,960	1,788	7,748
8	PNB, Natunbazar (ATM)	10	Monthly rent @ ₹ 4,000 shall be enhanced at the rate of 15% after every 5 years	4,000	2,580	774	3,354
9	TSCB, Natunbazar	15	Monthly rent @ ₹ 6,900 shall be enhanced at the rate of 15% after every 5 years	6,900	9,584	2,875	12,459
10	TGB, Ompi (Branch)	10	Monthly rent @ ₹ 8,504 shall be enhanced at the rate of 15% after every 5 years	8,504	5,485	1,645	7,130
11	TGB, Ompi (ATM)	10	Monthly rent @ ₹ 3,000 shall be enhanced at the rate of 15% after every 5 years	3,000	1,935	581	2,516
12	TGB, Taidu	10	Monthly rent @ ₹ 17,100 shall be enhanced at the rate of 15% after every 5 years	17,100	1,1030	3,309	14,338
Total				1,22,006	38,700	1,60,706	

Appendix 5.3.2(C)

Statement showing list of various bank branches and ATMs not having registered lease agreement under SRO, Sadar
(Reference: Paragraph 5.3.7.3)

(in ₹)

Sl. No.	Name of the Lessee	Term	Condition	Rent per month	SD due	RF due	Total due
1	Agartlal Cooperative Urban Bank (ACUB), Agartala	10	Monthly rent @ ₹ 45,000 shall be enhanced at the rate of 20% after every 3 years	45,000	29,700	8,910	38,610
2	ACUB, Joynagar	5	Monthly rent @ ₹ 20,160 for 5 years	20,160	7,258	3,629	10,886
3	Axis Bank, Kunjaban	9	Monthly rent @ ₹ 15,000 shall be enhanced at the rate of 10% after every 3 years	15,000	9,960	3,654	13,614
4	Axis Bank, Sankar Chowmuhani	9	Monthly rent @ ₹ 66,000 shall be enhanced at the rate of 12% after every 3 years	66,000	44,542	13,363	57,905
5	Bandhan Bank, Agartala	9	Monthly rent @ ₹ 89,000 shall be enhanced at the rate of 15% after every 3 years	89,000	61,810	18,543	80,354
6	Bandhan Bank, Narayanpur Bazar	20	Monthly rent @ ₹ 14,000 shall be enhanced at the rate of 10% after every 5 years	14,000	19,492	5,848	25,340
7	Bandhan Bank, Lake Chowmuhani Bazar	20	Monthly rent @ ₹ 23,000 shall be enhanced at the rate of 10% after every 5 years	23,000	32,023	9,607	41,630
8	Bandhan Bank, kathaltali	10	Monthly rent @ ₹ 10,000 shall be enhanced at the rate of 10% after every 5 years	10,000	6,300	1,890	8,190
9	Bandhan Bank, Bordawali	10	Monthly rent @ ₹ 33,356 shall be enhanced at the rate of 08 % after every 5 years	33,356	43,344	15,770	59,114
10	Federal Bank, Agartala	15	Monthly rent @ ₹ 60,930 shall be enhanced at the rate of 25% after every 5 years	60,930	92,918	27,875	1,20,793
11	HDFC Bank, Nutannagar	15	Monthly rent @ ₹ 29,003 shall be enhanced at the rate of 15% after every 3 years	29,003	46,961	15,385	62,346
12	HDFC Bank, Math Chowmuhani	15	Monthly rent @ ₹ 65,480 shall be enhanced at the rate of 15% after every 3 years	65,480	1,05,987	34,734	1,40,721
13	HDFC, Sankar Chowmuhani	15	Monthly rent @ ₹ 89,250 shall be enhanced at the rate of 15% after every 3 years	89,250	1,44,451	47,343	1,91,794
14	IDFC, Agartala	9	Monthly rent @ ₹ 35,000 shall be enhanced at the rate of 15% after every 3 years	35,000	24,337	8,867	33,205
15	Indusind Bank, CR Road	9	Monthly rent @ ₹ 59,500 shall be enhanced at the rate of 10% every after 3 years	59,500	39,419	14,494	53,913
16	Indian Overseas Bank (IOB), Agartala (ATM)	10	Monthly rent @ ₹ 10,000 shall be enhanced at the rate of 15% every after 5 years	10,000	6,450	1,935	8,385

Appendix 5.3.2(C) (contd.)

Statement showing list of various bank branches and ATMs not having registered lease agreement under SRO, Sadar
(Reference: Paragraph 5.3.7.3)

(in ₹)

Sl. No	Name of the Lessee	Term	Condition	Rent per month	SD due	RF due	Total due
17	Northeast Small Finance Bank (NESFB), Agartala	16	Monthly rent @ ₹ 34,375 for 10 years & after 10 years rent shall be enhanced at the rate of 15% every after 3 years	34,375	47,747	14,324	62,071
18	NESFB, Durjoynagar	6	Monthly rent @ ₹ 11,040 for 6 years	11,040	6,624	1,987	8,611
19	PNB, GB Bazar	10	Monthly rent @ ₹ 15,260 shall be enhanced at the rate of 20% after every 5 years	15,260	22,218	6,666	28,884
20	PNB, Baramura_GTP Branch	10	Monthly rent @ ₹ 16,835 shall be enhanced at the rate of 20% after every 5 years	16,835	24,512	7,353	31,865
21	PNB, AK Road_Branch	15	Monthly rent @ ₹ 8,800 shall be enhanced at the rate of 20% after every 5 years	8,800	12,813	3,844	16,657
22	PNB, Camper Bazar	10	Monthly rent @ ₹ 3,500 shall be enhanced at the rate of 20% after every 5 years	3,500	2,310	693	3,003
	PNB, Camper Bazar	15	Monthly rent @ ₹ 18,000 shall be enhanced at the rate of 15% after every 5 years	18,000	25,002	7,501	32,503
23	PNB, Chandrapur	15	Monthly rent @ ₹ 15,300 shall be enhanced at the rate of 15% after every 5 years	15,300	21,252	6,375	27,627
24	PNB, Chandrapur (ATM)	10	Monthly rent @ ₹ 5,500 shall be enhanced at the rate of 15% after every 5 years	5,500	3,548	1,064	4,612
25	PNB, Kaman Chowmuhani	10	Monthly rent @ ₹ 66,769 shall be enhanced at the rate of 20% after every 5 years	66,769	44,067	13,220	57,287
26	PNB, Mantribari Road	12	Monthly rent @ ₹ 73,500 shall be enhanced at the rate of 15% after every 5 years	73,500	1,10,104	33,031	1,43,135
27	PNB, Mantribari Road (ATM)	12	Monthly rent @ ₹ 6,500 shall be enhanced at the rate of 15% after every 5 years	6,500	9,737	2,921	12,658
28	PNB, Ramnagar	15	Monthly rent @ ₹ 26,960 shall be enhanced at the rate of 20% after every 5 years	26,960	39,254	11,776	51,030
29	PNB, Ramnagar (ATM)	10	Monthly rent @ ₹ 7,500 shall be enhanced at the rate of 15% after every 5 years	7,500	4,838	1,451	6,289
30	SBI, AGMC	10	For 10 years @ ₹ 13,875/ month	13,875	8,325	2,498	10,823
31	SBI, Assam Rifles	2	For 2 years @ ₹ 12,692/ month	12,692	4,569	2,285	6,854
	SBI, Assam Rifles	5	For 5 years @ ₹ 13,375/ month	13,375	4,815	2,408	7,223
32	SBI, Assam Rifles (ATM)	5	For 5 years @ ₹ 850/ month	850	306	153	459
33	SBI, Secretariat	5	For 5 years @ ₹ 4,788 /month	4,788	1,724	862	2,586
34	SBI, Secretariat. (Branch office and ATM)	5	For 5 years @ ₹ 5,378/ month	5,378	1,936	968	2,904

Appendix 5.3.2(C) (contd.)

Statement showing list of various bank branches and ATMs not having registered lease agreement under SRO, Sadar
(Reference: Paragraph 5.3.7.3)

(in ₹)

Sl. No.	Name of the Lessee	Term	Condition	Rent per month	SD due	RF due	Total due
35	SBI, Salbagan	10	For 10 years @ ₹ 10,376/month	10,376	6,226	1,868	8,093
36	SBI, Usha Bazar (ATM)	5	For 5 yrs @ ₹ 9,150/month	9,150	3,294	1,647	4,941
37	SBI, RBO & RACC South	20	Monthly rent @ ₹ 1,83,084 for 10 years	1,83,084	21,9701	65,910	2,85,611
38	SBI, Agartala Bazar Branch	10	Monthly rent @ ₹ 1,19,100 for 10 years	1,19,100	71,460	21,438	92,898
39	SBI, Akhaura Road	10	Monthly rent for first 5 years @ ₹ 16,506 & enhanced to @ ₹ 27,510 for next 5 years.	16,506	13,205	3,961	17,166
40	SBI, Amtali	10	Monthly rent for first 5 years @ ₹ 25,413 & enhanced to @ ₹ 37,050 for next 5 years.	25,413	18,739	5,622	24,361
41	SBI, Milanchakra (ATM)	5	Monthly rent @ ₹ 6,000 for 5 years	6,000	2,160	1,080	3,240
42	SBI, Nagerjola (ATM)	10	Monthly rent for first 5 years @ ₹ 5,400 & enhanced to @ ₹ 6,500 for next 5 years.	5,400	3,570	1,071	4,641
43	SBI, Radhanagar (ATM)	5	Monthly rent @ ₹ 6,382 for 5 years	6,382	2,298	1,149	3,446
44	SBI, Rajdhani Petroleum (ATM)	5	Monthly rent @ ₹ 5,000 upto 31 March 2021 & enhanced to @ ₹ 5,750 w.e.f. 1 April 2021	5,000	1,935	968	2,903
45	SBI, Chandrapur	5	Monthly rent @ ₹ 52,048 for 5 years	52,048	18,737	9,369	28,106
46	SBI, CR Road	5	Monthly rent @ ₹ 62,000 for 5 years	62,000	22,320	11,160	33,480
	SBI, CR Road	5	Monthly rent @ ₹ 90,000 for 5 years	90,000	32,400	16,200	48,600
47	SBI, CR Road (ATM)	5	Monthly rent @ ₹ 5,625 for 5 years	5,625	2,025	1,013	3,038
48	SBI, Dukli	10	Monthly rent @ ₹ 13,992 upto 30 June 2020 & enhanced to @ ₹ 16,650 w.e.f 1 July 2020	13,992	9,193	2,758	11,950
49	SBI, Jogendranagr	10	Monthly rent @ ₹ 36,960 shall be enhanced at the rate of 15% after every 5 years	36,960	23,839	7,152	30,991
50	SBI, Dukli (ATM)	10	Monthly rent @ ₹ 6,000 upto 30 June 2017 & enhanced to @ ₹ 8,000 w.e.f 1 July 2017	6,000	4,200	1,260	5,460
51	SBI, MBB College	5	Monthly rent @ ₹ 66,888 for 5 years	66,888	24,080	12,040	36,120
52	SBI, MBB College (ATM)	5	Monthly rent @ ₹ 2,000 for 5 years	2,000	720	360	1,080
53	SBI, Badharghat (ATM)	10	Monthly rent @ ₹ 8,000 upto 30 June 2022 & enhanced to @ ₹ 11,000 w.e.f 1 July 2022	8,000	5,700	1,710	7,410
54	SBI, ONGC	5	Monthly rent @ ₹ 71,397 for 5 years	71,397	25,703	12,851	38,554
55	SBI, PBB branch	20	Monthly rent @ ₹ 91,542 for 20 years	91,542	1,09,850	32,955	1,42,806

Appendix 5.3.2(C) (contd.)

Statement showing list of various bank branches and ATMs not having registered lease agreement under SRO, Sadar
(Reference: Paragraph 5.3.7.3)

(in ₹)

Sl. No.	Name of the Lessee	Term	Condition	Rent per month	SD due	RF due	Total due
56	SBI, RACC North	10	Monthly rent @ ₹ 1,49,744 shall be enhanced at the rate of 25% after every 5 years	1,49,744	1,01,077	30,323	1,31,400
57	SBI, RMS Chowmuhani	10	Monthly rent @ ₹ 1,15,325 for 10 years	1,15,325	69,195	20,759	89,954
58	SBI, RMS Chowmuhani (ATM)	5	Monthly rent @ ₹ 10,000 for 5 years	10,000	3,600	1,800	5,400
59	SBI, TLA (ATM)	5	Monthly rent @ ₹ 8,400 for 5 years	8,400	3,024	1,512	4,536
60	SBI, TMC	7	Monthly rent @ ₹ 8,189 for 7 years	8,189	4,913	1,474	6,387
	SBI, TMC	5	Monthly rent @ ₹ 17,620 for 5 years	17,620	6,343	3,172	9,515
61	SBI, TMC (ATM)	5	Monthly rent @ ₹ 1,607 for 5 years	1,607	579	289	868
62	SBI, University	10	Monthly rent @ ₹ 20,000 for 10 years	20,000	12,000	3,600	15,600
63	SBI, University (ATM)	10	Monthly rent @ ₹ 846 for 10 years	846	508	152	660
64	TGB, Abhoynagar	15	Monthly rent @ ₹ 2,88,714 shall be enhanced at the rate of 20% after every 5 years	2,88,714	4,20,367	1,26,110	5,46,477
65	TGB, Agartala	10	Monthly rent was @ ₹ 44,226 w.e.f. 14 December 2014 & enhanced to @ ₹ 73,725 w.e.f. 14 December 2019	44,226	35,385	10,616	46,001
66	TGB, Aralia	5	Monthly rent @ ₹ 8,631 for 5 years	8,631	5,179	1,554	6,732
67	TGB, Badharghat	10	Monthly rent was @ ₹ 10,975 w.e.f. 4 August 2015 & enhanced to @ ₹ 16,615 w.e.f. 4 August 2020	10,975	8,277	2,483	10,760
68	TGB, Bardowali	19	Monthly rent @ ₹ 63,567 shall be enhanced at the rate of 20% after every 5 years	63,567	1,02,377	30,713	1,33,090
69	TGB, Camper Bazar	10	Monthly rent @ ₹ 6,490 shall be enhanced at the rate of 20% after every 5 years	6,490	4,283	1,285	5,568
	TGB, Camper Bazar	10	Monthly rent @ ₹ 13,200 shall be enhanced at the rate of 20% after every 5 years	13,200	8,712	2,614	11,326
70	TGB, Capital Complex	10	Monthly rent @ ₹ 13,200/month, after 5 years rent was @ ₹ 18,729	13,200	9,579	2,874	12,452
71	TGB, Dhaleswar	5	Monthly rent @ ₹ 31,280 for 5 years	31,280	11,261	5,630	16,891
72	TGB, Durga Chowmuhani	10	Monthly rent @ ₹ 20,960 for 10 years	20,960	12,576	3,773	16,349
73	TGB, Hapania	15	Monthly rent @ ₹ 18,125 shall be enhanced at the rate of 15% after every 5 years	18,125	25,175	7,553	32,728
74	TGB, Jogendranagar	15	Monthly rent @ ₹ 16,888 shall be enhanced at the rate of 15% after every 5 years	16,888	23,457	7,037	30,494

Appendix 5.3.2(C) (contd.)

Statement showing list of various bank branches and ATMs not having registered lease agreement under SRO, Sadar
(Reference: Paragraph 5.3.7.3)

(in ₹)

Sl. No	Name of the Lessee	Term	Condition	Rent per month	SD due	RF due	Total due
75	TGB, Joynagar	15	Monthly rent @ ₹ 51,604 shall be enhanced at the rate of 15% after every 5 years	51,604	71,677	21,503	93,180
76	TGB, MB Tila	15	Monthly rent @ ₹ 22,987 shall be enhanced at the rate of 20% after every 5 years	22,987	33,470	10,041	43,510
77	TGB, Nutunnagar	15	Monthly rent @ ₹ 15,000 shall be enhanced at the rate of 20% after every 5 years	15,000	21,840	6,552	28,392
78	TGB, New Kunjaban Township	15	Monthly rent @ ₹ 11,930 shall be enhanced at the rate of 20% after every 5 years	11,930	17,370	5,211	22,581
79	TGB, Pratapgarh	15	Monthly rent @ ₹ 10,634 shall be enhanced at the rate of 20% after every 5 years	10,634	15,482	4,645	20,127
80	TGB, RO West	15	Monthly rent @ ₹ 40,000 shall be enhanced at the rate of 15% after every 5 years	40,000	55,560	16,668	72,228
81	TGB, MG Bazar	10	Monthly rent @ ₹ 46,364 shall be enhanced at the rate of 15% after every 5 years	46,364	66,392	19,918	86,310
82	TSCB_ Battala	10	Monthly rent @ ₹ 34,840 shall be enhanced at the rate of 10% after every 3 years	34,840	23,064	6,919	29,983
83	TSCB, Battala Evening	10	Monthly rent @ ₹ 10,171 shall be enhanced at the rate of 15% after every 3 years	10,171	7,064	2,119	9,183
84	TSCB, Capital Complex	10	Monthly rent @ ₹ 4,384 for 10 years	4,384	2,630	789	3,420
85	TSCB, Durga Chowmuhani	12	Monthly rent @ ₹ 1,600 for 12 years	1,600	1,920	576	2,496
86	TSCB, GB Bazar	6	Monthly rent @ ₹ 17,250 shall be enhanced at the rate of 15% after every 3 years	17,250	11,126	3,338	14,464
	TSCB, GB Bazar	15	Monthly rent @ ₹ 25,578 shall be enhanced at the rate of 15% after every 3 years	25,578	41,388	12,416	53,804
87	TSCB, Gukhabasti	10	Monthly rent @ ₹ 12,668 shall be enhanced at the rate of 15% after every 5 years	12,668	8,171	2,451	10,622
	TSCB, Gukhabasti	4	For 4 years @ ₹ 16,769/month	16,769	6,037	3,018	9,055
88	TSCB, Lake Chowmuhani	20	Monthly rent @ ₹ 10,000 shall be enhanced at the rate of 15% after every 5 years	10,000	14,980	4,494	19,474
89	TSCB, MB Tilla	15	Monthly rent @ ₹ 12,340 shall be enhanced at the rate of 15% after every 5 years	12,340	17,140	5,142	22,282

Appendix 5.3.2(C) (concl'd.)

Statement showing list of various bank branches and ATMs not having registered lease agreement under SRO, Sadar

(Reference: Paragraph 5.3.7.3)

(in ₹)

Sl. No.	Name of the Lessee	Term	Condition	Rent per month	SD due	RF due	Total due
90	TSCB, MG Bazar	9	Monthly rent @ ₹ 57,600 shall be enhanced at the rate of 10% after every 3 years	57,600	38,131	11,439	49,571
91	TSCB, Mahesh Khola	10	For 10 years @ ₹ 3,485/month	3,485	2,091	627	2,718
92	Ujjavan Small Finance, Agartala	9	1st year monthly rent @ ₹ 1,20,000 shall be enhanced at the rate of 5% after every year	1,20,000	88,243	31,864	1,20,107
93	Yes Bank, Agartala	12	Monthly rent @ ₹ 1,01,250 shall be enhanced at the rate of 10% after every 3 years	1,01,250	1,41,000	60,944	2,01,944
Total					32,84,650	10,62,762	43,47,412

Appendix 5.3.2 (D)

Statement showing list of various bank branches and ATMs not having registered lease agreement under SRO, Jirania

(Reference: Paragraph 5.3.7.3)

(in ₹)

Sl. No.	Name of the Lessee	Term	Condition	Rent/month	SD due	RF due	Total due
1	Canara Bank, NIT	10	Monthly rent @ ₹ 15,000 shall be enhanced at the rate of 10% after every 3 years	15,000	9,000	2,700	11,700
2	IOB, Ramchandra Nagar	10	Monthly rent @ ₹ 4,896 shall be enhanced at the rate of 20% after every 5 years	4,896	3,231	969	4,201
	IOB, Ramchandra Nagar	3	For 3 years @ ₹ 7,050	7,050	2,538	1,269	3,807
3	NESF Bank, Jirania	10	Monthly rent @ ₹ 11,655 shall be enhanced at the rate of 15% after every 3 years	11,655	8,094	2,428	10,522
4	NESF Bank, Khumulwng	15	Monthly rent @ ₹ 8,000 shall be enhanced at the rate of 15% after every 5 years	8,000	11,112	3,334	14,446
5	PNB, Khumulwng	15	Monthly rent @ ₹ 3,870 shall be enhanced at the rate of 15% after every 5 years	3,870	5,375	1,612	6,987
6	PNB, Mandai	10	Monthly rent @ ₹ 10,200 shall be enhanced at the rate of 20% after every 5 years	10,200	6,732	2,020	8,752
7	PNB, Ranirbazar (ATM)	10	Monthly rent @ ₹ 5,999 shall be enhanced at the rate of 20% after every 5 years	5,999	3,959	1,188	5,147
8	SBI, Khumulwng	5	Monthly rent @ ₹ 18,000 for 5 years	18,000	6,480	3,240	9,720
9	SBI, NIT	10	Monthly rent @ ₹ 26,770 for 10 Years	26,770	16,062	4,819	20,881
10	SBI, Ranir Bazar	10	Monthly rent @ ₹ 17,512 shall be enhanced at the rate of 25% after every 5 years	17,512	11,821	3,546	15,367
11	SBI, Ranir Bazar (ATM)	5	Monthly rent @ ₹ 5,000 for 5 Years	5,000	1,800	900	2,700
12	TGB, Bankimnagar	10	Monthly rent @ ₹ 11,264 shall be enhanced at the rate of 15% after every 5 years	11,264	7,265	2,180	9,445
13	TGB, Champaknagar	10	Monthly rent @ ₹ 15,800 shall be enhanced at the rate of 15% after every 5 years	15,800	10,191	3,057	13,248
14	TGB, Debinagar	10	Monthly rent @ ₹ 4,800 shall be enhanced at the rate of 15% after every 5 years	4,800	3,096	929	4,025
15	TGB, Kashipur	10	Monthly rent @ ₹ 18,728 shall be enhanced at the rate of 20% after every 5 years	18,728	12,360	3,708	16,068
16	TGB, Khumulwng	15	Monthly rent@ ₹ 4,450 for 15 years	4,450	5,340	1,602	6,942

Appendix 5.3.2 (D) (concl.)

Statement showing list of various bank branches and ATMs not having registered lease agreement under SRO, Jirania
(Reference: Paragraph 5.3.7.3)

(in ₹)

Sl. No.	Name of the Lessee	Term	Condition	Rent/month	SD due	RF due	Total due
17	TGB, Mandai	10	Monthly rent @ ₹ 3,584 shall be enhanced at the rate of 15% after every 5 years	3,584	2,312	693	3,005
	TGB, Mandai	10	Monthly rent @ ₹ 4,166 shall be enhanced at the rate of 15% after every 5 years	4,166	2,687	806	3,493
18	TGB, NIT	10	Monthly rent @ ₹ 10,220 for 10 years	10,220	6,132	1,840	7,972
19	TSCB, Champaknagar	10	Monthly rent @ ₹ 9,500 shall be enhanced at the rate of 15% after every 3 years	9,500	6,598	1,979	8,577
20	TSCB, Khayerpur	10	Monthly rent @ ₹ 12,880 shall be enhanced at the rate of 15% after every 3 years	12,880	8,945	2,684	11,629
21	TGB, Mohanpur	10	Monthly rent @ ₹ 17,740 for 10 years	17,740	10,644	3193	13,837
Total					1,61,775	50,695	2,12,469

Appendix 5.3.3

Statement showing the list of lessees who had made short payment of stamp duty or registration fees

(Reference: Paragraph 5.3.7.4)

(in ₹)

Sl. No.	Name of the Lessee	SD to be paid	RF to be paid	SD paid	RF paid	Total paid	SD due	RF due
SRO, Udaipur								
1	Bank of Borada (BOB), Mirza	2,310	693	2,500	633	3,133	0	60
	BOB, Mirza	9,723	2,917	2,520	1,263	3,783	7,203	1,654
2	Bank of India (BOI), Udaipur	71,180	21,354	71,500	15,919	87,419	0	5,435
3	Central bank of India, Udaipur	9,675	2,903	9,000	2,703	11,703	675	200
4	IDBI, Udaipur	33,089	14,544	35,000	10,608	45,608	0	3,936
5	PNB, Kakrabān	9,900	2,970	9,000	2,703	11,703	900	267
6	PNB, Killa	12,578	3,773	11,700	3,513	15,213	878	260
7	PNB, Salgarah	3,950	1,185	3,600	2,163	5,763	350	0
8	SBI, Udaipur	2,92,110	87,633	2,59,700	77,921	3,37,621	32,410	9,712
9	IOB, Udaipur	7,256	2,177	6,750	2,098	8,848	506	79
10	Bank of India (BOI), Jamjuri	26,797	8,039	28,000	6,003	34,003	0	2,036
11	Ujjavan Bank, Udaipur	31,610	9,483	10,800	4,838	15,638	20,810	4,645
12	SBI, Gokulpur	9,235	3,377	5,020	3,033	8,053	4,215	344
13	Shri Abhik Datta	2,970	891	2,700	813	3,513	270	78
14	National Insurance Co. Ltd., Udaipur	14,466	4,340	11,400	3,423	14,823	3,066	917
15	Narayan Ch. Saha	3,780	1,890	3,600	1,803	5,403	180	87
Total							71,463	29,709
SRO Amarpur								
1	UCO Bank, Amarpur	15,279	4,584	6,600	1,983	8,583	8,679	2,601
2	PNB, Amarpur	19,459	5,838	11,050	4,818	15,868	8,409	1,020
3	IDBI, Rangamati	7,974	3,463	7,230	2,163	9,393	744	1,300
4	IDBI, Ompi	4,002	1,732	4,600	1,083	5,683	0	649
	IDBI, Ompi	5,317	2,298	4,800	1,443	6,243	517	855
5	Bajaj Finance, Amarpur	10,765	3,229	9,300	2,793	12,093	1,465	436
6	Hindustan Petroleum Corporation	19,892	5,968	1,400	534	1,934	18,492	5,434
Total							38,306	12,295

Appendix 5.3.3 (concl.)

Statement showing the list of lessees who had made short payment of stamp duty or registration fees

(Reference: Paragraph 5.3.7.4)

(in ₹)

Sl. No.	Name of the Lessee	SD to be paid	RF to be paid	SD paid	RF paid	Total paid	SD due	RF due
SRO Sadar								
1	Axis bank, Dhaleswar	45,923	19,715	46,000	13,773	59,773	0	5,942
2	BOI, Melarmath	34,187	10,256	34,100	10,263	44,363	87	0
3	BoB, Ramnagar	29,327	12,784	30,000	8,793	38,793	0	3,991
4	ICICI, Sankar Chowmahoni	93,064	30,767	93,300	25,837	1,19,137	0	4,930
5	Indian Bank, Gurkhabasti	17,266	5,180	8,650	2,598	11,248	8,616	2,582
6	Indian Bank, HGB Road	162908	48872	67000	20,043	87,043	95,908	28,829
7	Indus Bank, Agartala	43,657	17,588	40,000	17,617	57,617	3,657	0
8	PNB, Usha Market	31,508	9,452	26,000	4,293	30,293	5,508	5,159
9	PNB, Barjala	14,283	4,285	6,500	1,953	8,453	7,783	2,332
10	PNB, Battala Super Market	88,618	26,585	41,500	12,363	53,863	47,118	14,222
11	PNB, Dhaleswar	18,928	5,678	8,600	2,538	11,138	10,328	3,140
12	PNB, MG Bazar	38,438	11,532	9,510	5,238	14,748	28,928	6,294
13	PNB, Badharghat	14,560	4,368	6,600	1,983	8,583	7,960	2,385
14	SBI, AD Nagar	48,593	14,578	40,700	12,225	52,925	7,893	2,353
15	SBI, Usha Bazar	23,688	7,106	21,100	6,320	27,420	2,588	786
16	South Indian Bank, Agartala	85,400	25,620	38,000	15,513	53,513	47,400	10,107
17	UCO Bank, Purbasha	60,600	21,915	50,000	14,988	64,988	10,600	6,927
18	Union Bank, Agartala	51,407	15,422	41,000	15,438	56,438	10,407	0
19	Union Bank, Kasharipatti	21,124	9,141	30,500	6,333	36,833	0	2,808
20	Union Bank, LN Bari	19,446	5,834	21,000	5,676	26,676	0	158
Total							2,94,779	1,02,946
SRO Jirania								
1	SBI, RK Nagar	26,426	7,928	24,000	7,050	31,050	2,426	878
2	Reliance Jio Infratel Pvt. Ltd, Jirania	10,832	3,426	11,300	3,380	14,680	0	46
3	ICICI Jirania	13,270	4,872	13,500	4,063	17,563	0	809
Total							2,426	1,733

Appendix 5.4.1
Sample selected for Centralised Audit
(Reference: Paragraph 5.4.4)

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
1	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXXXXN	2018-19	6,59,335
			2019-20	4,19,81,441
2	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXXXX0	2018-19	69,32,150
			2019-20	3,29,85,964
3	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXXXXD	2018-19	10,81,063
			2020-21	3,48,19,204
4	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXXXX3	2018-19	56,12,392
			2019-20	3,00,99,644
5	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXXXXI	2018-19	3,04,01,164
			2019-20	35,879
			2020-21	50,648
6	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXXXXM	2018-19	1,75,34,964
			2019-20	1,21,31,726
7	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXXXXL	2018-19	1,44,70,409
			2019-20	1,35,43,015
8	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXXXX8	2018-19	5,80,135
			2019-20	2,66,09,181
9	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXXXXW	2018-19	2,52,53,211
			2019-20	18,74,821
10	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXXXXZ	2018-19	2,72,372
			2019-20	2,53,68,479
11	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXXXXM	2018-19	1,85,77,143
			2020-21	45,57,347
12	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXXXX2	2018-19	1,00,50,180
			2019-20	1,10,30,513
			2020-21	7,75,552
13	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXXXXI	2018-19	2,19,959
			2019-20	2,06,88,803
14	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXXXX0	2018-19	17,41,496
			2020-21	1,84,23,728
15	ITC passed on without supplier remitting tax	1XXXXXXXXXXXXXXXXP	2019-20	3,89,896
			2020-21	18,73,017
16	ITC availed in GSTR-3B filed after the cut-off period.	1XXXXXXXXXXXXXXXXL	2018-19	2,16,55,633
			2019-20	2,59,13,284
			2020-21	1,39,273
17	ITC availed in GSTR-3B filed after the cut-off period.	1XXXXXXXXXXXXXXXX3	2018-19	4,67,93,397
18	ITC availed in GSTR-3B filed after the cut-off period.	1XXXXXXXXXXXXXXXXH	2018-19	2,34,48,829
			2019-20	34,72,193

Appendix 5.4.1 (contd.)

Sample selected for Centralised Audit

(Reference: Paragraph 5.4.4)

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
19	ITC availed in GSTR-3B filed after the cut-off period.	1XXXXXXXXXXXXXS	2019-20	70,39,352
20	ITC availed in GSTR-3B filed after the cut-off period.	1XXXXXXXXXXXXXT	2019-20	67,95,921
21	ITC availed in GSTR-3B filed after the cut-off period.	1XXXXXXXXXXXXXZ	2019-20	17,31,263
			2018-19	42,51,834
22	ITC availed in GSTR-3B filed after the cut-off period.	1XXXXXXXXXXXXXT	2018-19	5,87,698
			2019-20	8,53,017
			2020-21	42,60,410
23	ITC availed in GSTR-3B filed after the cut-off period.	1XXXXXXXXXXXXX1	2018-19	55,84,535
			2020-21	50,864
24	ITC availed in GSTR-3B filed after the cut-off period.	1XXXXXXXXXXXXXG	2018-19	55,03,548
25	ITC availed in GSTR-3B filed after the cut-off period.	1XXXXXXXXXXXXXT	2019-20	48,00,052
			2018-19	3,25,415
26	ITC availed in GSTR-3B filed after the cut-off period.	1XXXXXXXXXXXXX8	2018-19	46,33,534
27	Incorrect availing of ISD credit	1XXXXXXXXXXXXXJ	2018-19	6,62,340
28	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXXH	2018-19	2,19,694
			2019-20	37,64,756
29	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXX2	2018-19	37,62,544
30	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXX0	2019-20	37,49,927
31	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXXW	2018-19	32,43,399
32	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXXL	2018-19	25,30,409
33	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXXH	2018-19	7,49,144
			2019-20	3,09,370
34	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXXB	2018-19	31,996
			2019-20	8,91,660
35	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXXO	2020-21	7,91,792
36	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXX5	2018-19	2,51,395
			2019-20	4,90,533
37	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXXS	2019-20	6,35,445

Appendix 5.4.1 (contd.)
Sample selected for Centralised Audit
(Reference: Paragraph 5.4.4)

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
38	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXXL	2018-19	10,375
			2020-21	5,31,697
			2019-20	35,817
39	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F)	1XXXXXXXXXXXXXW	2018-19	38,30,520
			2020-21	15,789
40	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F)	1XXXXXXXXXXXXXW	2018-19	32,43,397
41	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F)	1XXXXXXXXXXXXXV	2019-20	22,69,906
42	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F)	1XXXXXXXXXXXXXH	2020-21	10,92,436
			2018-19	19,82,976
			2019-20	2,64,339
43	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T)	1XXXXXXXXXXXXXC	2018-19	59,70,139
44	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T)	1XXXXXXXXXXXXXV	2018-19	48,93,612
45	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T)	1XXXXXXXXXXXXXR	2018-19	3,21,499
			2020-21	25,55,949
46	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T)	1XXXXXXXXXXXXXG	2019-20	20,08,356
47	Unsettled liabilities	1XXXXXXXXXXXXXT	2018-19	4,04,69,622
			2019-20	4,04,80,692
48	Unsettled liabilities	1XXXXXXXXXXXXXC	2018-19	9,836
			2019-20	12,352
			2020-21	7,19,25,664 7,19,25,664
49	Unsettled liabilities	1XXXXXXXXXXXXXM	2018-19	1,31,240
			2019-20	3,52,11,592
			2020-21	67,32,284
50	Unsettled liabilities	1XXXXXXXXXXXXX	2018-19	64,30,894
			2019-20	1,34,25,000 1,34,25,000
			2020-21	2,01,02,004 2,01,02,004
51	Unsettled liabilities	1XXXXXXXXXXXXX3	2019-20	1,24,164
			2020-21	3,44,14,796
52	Unsettled liabilities	1XXXXXXXXXXXXXW	2018-19	2,96,16,296

Appendix 5.4.1 (contd.)
Sample selected for Centralised Audit
(Reference: Paragraph 5.4.4)

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
53	Unsettled liabilities	1XXXXXXXXXXXXXXXXXS	2018-19	2,016
			2019-20	2,58,62,292
			2020-21	36,93,456
54	Unsettled liabilities	1XXXXXXXXXXXXXXXXXV	2018-19	37,88,088
			2020-21	3,01,35,168
55	Unsettled liabilities	1XXXXXXXXXXXXXXXXX9	2019-20	1,11,19,530
			2020-21	1,11,46,787
56	Unsettled liabilities	1XXXXXXXXXXXXXXXXXR	2020-21	2,42,44,184
57	Suppression of tax liability based on E-way bill verification	1XXXXXXXXXXXXXXXXXT	2018-19	3,73,75,728
			2019-20	4,06,10,056
58	Suppression of tax liability based on E-way bill verification	1XXXXXXXXXXXXXXXXXT	2018-19	1,31,682
			2019-20	2,06,30,898
			2020-21	1,08,21,213
59	Suppression of tax liability based on E-way bill verification	1XXXXXXXXXXXXXXXXX1	2018-19	20,71,544
			2019-20	37,48,441
60	Suppression of tax liability based on E-way bill verification	1XXXXXXXXXXXXXXXXX8	2018-19	50,07,267
61	Suppression of tax liability based on E-way bill verification	1XXXXXXXXXXXXXXXXXB	2018-19	31,47,658
62	Suppression of tax liability based on E-way bill verification	1XXXXXXXXXXXXXXXXXG	2018-19	24,15,574
63	Suppression of tax liability based on E-way bill verification	1XXXXXXXXXXXXXXXXX4	2018-19	22,26,756
64	Suppression of tax liability based on E-way bill verification	1XXXXXXXXXXXXXXXXXL	2018-19	21,13,040
65	Suppression of tax liability based on E-way bill verification	1XXXXXXXXXXXXXXXXXY	2018-19	16,47,586
66	Suppression of tax liability based on E-way bill verification	1XXXXXXXXXXXXXXXXXT	2018-19	21,575
			2019-20	15,88,448
67	Suppression of tax liability based on E-way bill verification	1XXXXXXXXXXXXXXXXXI	2019-20	9,48,832
			2020-21	5,71,240
68	Mismatch in tax paid between books of accounts and returns (table 9R)	1XXXXXXXXXXXXXXXXXI	2018-19	44,74,903
69	Mismatch in tax paid between books of accounts and returns (table 9R)	1XXXXXXXXXXXXXXXXXX	2018-19	43,36,551
			2020-21	3,830
70	Mismatch in tax paid between books of accounts and returns (table 9R)	1XXXXXXXXXXXXXXXXX0	2019-20	36,09,330
71	Mismatch in tax paid between books of accounts and returns (table 9R)	1XXXXXXXXXXXXXXXXXN	2018-19	20,53,147

Appendix 5.4.1 (contd.)
Sample selected for Centralised Audit
(Reference: Paragraph 5.4.4)

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
72	Under-declaration of taxable supplies by comparing TDS returns	1XXXXXXXXXXXXXXXXXJ	2018-19	6,71,081
			2019-20	2,16,377
73	Under-declaration of taxable supplies by comparing TDS returns	1XXXXXXXXXXXXXXXXX1	2019-20	4,03,635
74	Under-declaration of taxable supplies by comparing TDS returns	1XXXXXXXXXXXXXXXXXA	2019-20	206,804
75	Under-declaration of taxable supplies by comparing TDS returns	1XXXXXXXXXXXXXXXXXE	2018-19	65,320
76	Under-declaration of taxable supplies by comparing TDS returns	1XXXXXXXXXXXXXXXXXU	2019-20	2,40,986
77	Suppression of taxable value based on unbilled revenue declared in GSTR 9C	1XXXXXXXXXXXXXXXXXQ	2020-21	19,87,872
78	Suppression of taxable value based on unbilled revenue declared in GSTR 9C	1XXXXXXXXXXXXXXXXXP	2018-19	12,30,882
79	Suppression of taxable value based on unbilled revenue declared in GSTR 9C	1XXXXXXXXXXXXXXXXXO	2018-19	3,64,000
80	Suppression of taxable value based on unbilled revenue declared in GSTR 9C	1XXXXXXXXXXXXXXXXX1	2020-21	1,70,395
81	Mismatch in taxable turnover declared in GSTR-9C Table 7G	1XXXXXXXXXXXXXXXXXO	2019-20	3,29,32,93,280
82	Mismatch in taxable turnover declared in GSTR-9C Table 7G	1XXXXXXXXXXXXXXXXXQ	2018-19	24,03,62,828
			2019-20	15,48,19,278
			2020-21	74,84,53,459
83	Mismatch in taxable turnover declared in GSTR-9C Table 7G	1XXXXXXXXXXXXXXXXXL	2019-20	53,83,52,663
84	Mismatch in taxable turnover declared in GSTR-9C Table 7G	1XXXXXXXXXXXXXXXXX2	2020-21	32,66,76,230
85	Mismatch in taxable turnover declared in GSTR-9C Table 7G	1XXXXXXXXXXXXXXXXXL	2019-20	23,95,62,632
86	Ineligible composition levy	1XXXXXXXXXXXXXXXXXK	2018-19	1,75,00,000
			2019-20	9,42,38,096
			2020-21	7,90,00,000

Appendix 5.4.1 (contd.)
Sample selected for Centralised Audit
(Reference: Paragraph 5.4.4)

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
87	Ineligible composition levy	1XXXXXXXXXXXXXXXXXR	2019-20	1,68,87,756
88	Ineligible composition levy	1XXXXXXXXXXXXXXXXXI	2018-19	1,32,76,500
89	Ineligible composition levy	1XXXXXXXXXXXXXXXXXK	2018-19	1,28,28,015
90	GSTR 3B was not filed but GSTR 1 is available	1XXXXXXXXXXXXXXXXXT	2019-20	1,43,01,150
91	GSTR 3B was not filed but GSTR 1 is available	1XXXXXXXXXXXXXXXXXU	2019-20	28,91,840
92	GSTR 3B was not filed but GSTR 1 is available	1XXXXXXXXXXXXXXXXXJ	2018-19	19,61,605
93	GSTR 3B was not filed but GSTR 1 is available	1XXXXXXXXXXXXXXXXXY	2018-19	9,27,732
			2019-20	7,41,986
94	GSTR 3B was not filed but GSTR 1 is available	1XXXXXXXXXXXXXXXXXJ	2018-19	15,94,492
95	GSTR 3B was not filed but GSTR 1 is available	1XXXXXXXXXXXXXXXXX8	2019-20	5,65,793
			2020-21	9,82,438
96	GSTR 3B was not filed but GSTR 1 is available	1XXXXXXXXXXXXXXXXXU	2019-20	12,08,738
97	GSTR 3B was not filed but GSTR 1 is available	1XXXXXXXXXXXXXXXXXT	2018-19	10,01,589
98	Short payment of interest	1XXXXXXXXXXXXXXXXXT	2018-19	30,582
			2019-20	41,78,141
			2020-21	673
99	Short payment of interest	1XXXXXXXXXXXXXXXXXL	2018-19	4,00,168
			2019-20	33,57,142
			2020-21	21,223
100	Short payment of interest	1XXXXXXXXXXXXXXXXXA	2019-20	35,99,305
101	Short payment of interest	1XXXXXXXXXXXXXXXXXH	2018-19	11,91,828
			2019-20	16,04,577
102	Short payment of interest	1XXXXXXXXXXXXXXXXXT	2018-19	8,22,424
			2019-20	9,59,039
			2020-21	4,13,492

Appendix 5.4.1 (concl.)
Sample selected for Centralised Audit
(Reference: Paragraph 5.4.4)

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
103	Short payment of interest	1XXXXXXXXXXXXXXXXN	2018-19	14,86,888
			2019-20	5,18,424
			2020-21	1,03,737
104	Short payment of interest	1XXXXXXXXXXXXXXXXX	2018-19	8,81,422
			2019-20	11,97,055
105	Short payment of interest	1XXXXXXXXXXXXXXXX6	2018-19	8,89,386
			2019-20	10,32,537
106	Short payment of interest	1XXXXXXXXXXXXXXXXL	2018-19	8,79,426
			2019-20	5,59,325
			2020-21	4,04,363
107	Short payment of interest	1XXXXXXXXXXXXXXXXT	2018-19	5,86,147
			2019-20	9,21,985
			2020-21	2,05,630
108	Short payment of interest	1XXXXXXXXXXXXXXXXJ	2018-19	10,78,313
			2019-20	5,56,728
109	Short payment of interest	1XXXXXXXXXXXXXXXXL	2018-19	3,569
			2019-20	13,12,632
			2020-21	2,67,408
110	Short payment of interest	1XXXXXXXXXXXXXXXXP	2018-19	4,28,655
			2019-20	6,51,667
			2020-21	4,48,563
111	Short payment of interest	1XXXXXXXXXXXXXXXXE	2018-19	14,35,208
			2019-20	28,686
			2020-21	40,442
Total				7,02,76,91,592

Appendix 5.4.2

Sample selected for Range Audit

(Reference: Paragraph 5.4.4)

Sl. No.	Charge name
1	Ambassa
2	Udaipur
3	Kailashahar
4	Dharmanagar
5	Belonia

Appendix 5.4.3

Sample selected for Detailed Audit

(Reference: Paragraph 5.4.4)

Sl. No	GSTIN	Jurisdiction Name
1	1XXXXXXXXXXXXXD	Charge-I
2	1XXXXXXXXXXXXXY	Charge-I
3	1XXXXXXXXXXXXXP	Charge-I
4	1XXXXXXXXXXXXXZ	Charge-III
5	1XXXXXXXXXXXXXL	Charge-III
6	1XXXXXXXXXXXXXM	Charge-III
7	1XXXXXXXXXXXXX9	Charge-III
8	1XXXXXXXXXXXXXU	Charge-IV
9	1XXXXXXXXXXXXXM	Charge-V
10	1XXXXXXXXXXXXXX	Charge-V
11	1XXXXXXXXXXXXXU	Charge-V
12	1XXXXXXXXXXXXX3	Charge-VI
13	1XXXXXXXXXXXXXZ	Charge-VI
14	1XXXXXXXXXXXXXO	Charge - VII
15	1XXXXXXXXXXXXX3	Charge - VII
16	1XXXXXXXXXXXXXM	Charge - VII
17	1XXXXXXXXXXXXXX	Charge - VIII
18	1XXXXXXXXXXXXX8	Charge - VIII
19	1XXXXXXXXXXXXXI	Charge - VIII
20	1XXXXXXXXXXXXXI	Dharmanagar

Appendix 5.4.4

Summary of extent of deviations/ inconsistencies observed

{Reference: Paragraphs 5.4.8 and 5.4.8.4 (i)}

Sl. No	Parameter	Algorithm used	Amount (in ₹)	Number of deviations
1	ITC mismatch between GSTR 2A and GSTR 3B	ITC available as per GSTR 2A with all its amendments was compared with the ITC availed in GSTR-3B in table 4A (5) (accrued on domestic supplies) excluding the reversals in table 4B(2) but including the ITC availed in the subsequent year from table 8C of GSTR 9 and blocked credits.	40,83,61,918	14
2	ITC passed on without supplier remitting tax	ITC available from GSTR-2A was compared with Table 8A of GSTR-9 which captures ITC available from GSTR-2A (as an auto-populated non-editable field) but excludes those entries in GSTR-2A where the supplier has not filed GSTR-1 by due date of its filing and also excludes the ITC for the period during which the recipient taxpayer was under composition scheme.	22,62,913	1
3	ITC availed in GSTR 3B filed after the cut-off period.	ITC availed through table 4 of GSTR 3Bs pertaining to period 2018-19 to 2020-21 filed after October of the following year	16,78,40,052	11
4	Incorrect availing of ISD credit	ISD ITC availed in GSTR 9 table 6G or GSTR 3B table 4(A)(4) of recipient was compared with the sum of table 5A, table 8A, and table 9A of GSTR 6 of distributor GSTINs	6,62,340	01
5	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	Reverse Charge Mechanism (RCM) payments in GSTR 9 table 4G (tax payable) were compared with ITC availed in GSTR 9 table 6C, 6D and 6F (ITC availed). In cases where GSTR 9 was not available, RCM payment in GSTR 3B table 3.1(d) was compared with GSTR 3B 4(A)(2) and 4A(3). Greater of difference in GSTR 9 and GSTR 3B considered where both were available	2,19,99,953	11
6	Mismatch of ITC availed between Annual returns and Books of accounts	Positive figure in GSTR 9C table 12F and examination of reasons provided in table 13 for mismatch	1,26,99,363	04
7	Reconciliation between ITC availed in Annual returns with expenses in financial statements	Positive figure in GSTR 9C table 14T and examination of reasons provided in table 15 for mismatch	1,57,49,555	04

Appendix 5.4.4 (concl.)

Summary of extent of deviations/ inconsistencies observed

{Reference: Paragraphs 5.4.8 and 5.4.8.4 (i)}

Sl. No	Parameter	Algorithm used	Amount (in ₹)	Number of deviations
8	Unsettled liabilities	The greater of tax liability between GSTR 1 (tables 4 to 11), considering advances and amendments, and GSTR 9 (tables 4N, 10 and 11) was compared with tax paid details in GSTR 3B tables 3.1(a) and 3.1(b). In cases where GSTR 9 was not available, GSTR 3B tax paid was compared with GSTR 1 liability.	40,90,77,957	10
9	Suppression of tax liability based on e-way bill verification	GSTR 3B table 3.1(a)+(b) was compared with tax liability declared in the e-way bills and cases where GSTR 3B are less than e-way bills are identified	13,50,77,538	11
10	Mismatch in tax paid between books of accounts and returns	Negative figure in GSTR 9C table 9R and examination of reasons provided in table 10 for mismatch	1,44,77,758	04
11	Under-declaration of taxable supplies by comparing TDS returns	Table 3.1(a) of GSTR 3B was compared with Column 6 of Table 9 of GSTR 2A. Cases where GSTR 3B values are less than that of GSTR 2A are identified.	18,04,205	05
12	Suppression of taxable value based on unbilled revenue declared in GSTR 9C	Unbilled revenue at the beginning of the year in GSTR 9C table 5B should tally with the unbilled revenue of the previous GSTR 9C shown in table 5H. Any mismatch indicates suppression of taxable turnover.	37,53,149	04
13	Mismatch in taxable turnover declared in GSTR 9C table 7G	Negative figure in GSTR 9C table 7G and examination of reasons provided in table 8 for mismatch.	5,54,15,20,370	05
14	Ineligible composition levy	The composition taxpayers whose turnover on all India basis (Central and State jurisdiction) under all GSTINs of the same PAN have crossed the turnover limit of ₹ 50 lakh in 2018-19 and ₹ 75 lakh in 2019-20.	23,37,30,367	04
15	GSTR 3B was not filed but GSTR 1 is available	Taxpayers who have not filed GSTR 3B but have filed GSTR 1 or where GSTR 2A available, indicating taxpayers carrying on the business without discharging tax.	2,61,77,363	08
16	Short payment of interest	Interest calculated at the rate of 18 per cent on cash portion of tax payment on delayed filing of GSTR 3B vis-à-vis interest declared in GSTR 3B.	3,24,96,790	14
Total			7,02,76,91,592	111

Appendix 5.4.5 (A)

Replies not received in case of Centralised Audit

(Reference: Paragraph 5.4.8.1)

(₹ in crore)

Sl. No	Audit Dimension	Sample		Department's Reply not received	
		Number	Amount of mismatch	Number	Amount
		2	3	4	5
1	ITC mismatch between GSTR 2A and GSTR 3B	14	40.84	08	24.17
2	ITC passed on without supplier remitting tax	01	0.23	0	0
3	ITC availed in GSTR 3B filed after the cut-off period.	11	16.78	08	14.91
4	Incorrect availing of ISD credit	01	0.07	0	0
5	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	11	2.20	04	0.31
6	Mismatch of ITC availed between Annual returns and Books of accounts	04	1.27	02	0.66
7	Reconciliation between ITC availed in Annual returns with expenses in financial statements	04	1.57	04	1.57
8	Unsettled liabilities	10	40.91	2	10.59
9	Suppression of tax liability based on e-way bill verification	11	13.51	04	1.04
10	Mismatch in tax paid between books of accounts and returns	04	1.45	01	0.21
11	Under-declaration of taxable supplies by comparing TDS returns	05	0.18	1	0.04
12	Suppression of taxable value based on unbilled revenue declared in GSTR 9C	04	0.38	02	0.06
13	Mismatch in taxable turnover declared in GSTR 9C table 7G	05	554.15	02	443.69
14	Ineligible composition levy	04	23.37	02	2.61
15	GSTR-3B not filed but GSTR 1 available	08	2.62	02	0.29
16	Short payment of interest	14	3.25	04	0.93
	Total	111	702.78	46	501.08

Appendix 5.4.5 (B)

Cases of non-receipt of departmental reply (ITC/ Tax liability mismatch)

(Reference: Paragraph 5.4.8.1)

Sl. No.	Dimension	GSTIN	Year	Amount (in ₹)
1	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXXXXN	2018-19	6,59,335
			2019-20	4,19,81,441
2	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXXXXD	2018-19	10,81,063
			2020-21	3,48,19,204
3	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXXXX3	2018-19	56,12,392
			2019-20	3,00,99,644
4	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXXXXI	2018-19	3,04,01,164
			2019-20	35,879
			2020-21	50,648
5	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXXXX8	2018-19	5,80,135
			2019-20	2,66,09,181
6	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXXXXZ	2018-19	2,72,372
			2019-20	2,53,68,479
7	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXXXXM	2018-19	1,85,77,143
			2020-21	45,57,347
8	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXXXXI	2018-19	2,19,959
			2019-20	2,06,88,803
9	ITC availed in GSTR 3B filed after the cut-off period.	1XXXXXXXXXXXXXXXXL	2018-19	2,16,55,633
			2019-20	2,59,13,284
			2020-21	1,39,273
10	ITC availed in GSTR 3B filed after the cut-off period.	1XXXXXXXXXXXXXXXX3	2018-19	4,67,93,397
11	ITC availed in GSTR 3B filed after the cut-off period.	1XXXXXXXXXXXXXXXXH	2018-19	2,34,48,829
			2019-20	34,72,193
12	ITC availed in GSTR 3B filed after the cut-off period.	1XXXXXXXXXXXXXXXXT	2019-20	67,95,921
13	ITC availed in GSTR 3B filed after the cut-off period.	1XXXXXXXXXXXXXXXX1	2018-19	55,84,535
			2020-21	50,864
14	ITC availed in GSTR 3B filed after the cut-off period.	1XXXXXXXXXXXXXXXXG	2018-19	55,03,548
15	ITC availed in GSTR 3B filed after the cut-off period.	1XXXXXXXXXXXXXXXXT	2019-20	48,00,052
			2018-19	3,25,415
16	ITC availed in GSTR 3B filed after the cut-off period.	1XXXXXXXXXXXXXXXX8	2018-19	46,33,534
17	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXXXXXB	2018-19	31,996
			2019-20	8,91,660
18	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXXXXXO	2020-21	7,91,792
19	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXXXXX5	2018-19	2,51,395
			2019-20	4,90,533
20	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXXXXXL	2018-19	10,375
			2020-21	5,31,697
			2019-20	35,817
21	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F)	1XXXXXXXXXXXXXXXXW	2018-19	32,43,397
22	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F)	1XXXXXXXXXXXXXXXXH	2020-21	10,92,436
			2018-19	19,82,976
			2019-20	2,64,339

Appendix 5.4.5 (B) (concl'd.)

Cases of non-receipt of departmental reply (ITC/ Tax liability mismatch)

(Reference: Paragraph 5.4.8.1)

Sl. No.	Dimension	GSTIN	Year	Amount (in ₹)
23	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T)	1XXXXXXXXXXXXXC	2018-19	59,70,139
24	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T)	1XXXXXXXXXXXXXV	2018-19	48,93,612
25	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T)	1XXXXXXXXXXXXXR	2018-19	3,21,499
			2020-21	25,55,949
26	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T)	1XXXXXXXXXXXXXG	2019-20	20,08,356
27	Unsettled liabilities	1XXXXXXXXXXXXXC	2018-19	9,836
			2019-20	12,352
			2020-21	7,19,25,664
28	Unsettled liabilities	1XXXXXXXXXXXXXV	2018-19	37,88,088
			2020-21	3,01,35,168
29	Suppression of tax liability based on e-way bill verification	1XXXXXXXXXXXXX8	2018-19	50,07,267
30	Suppression of tax liability based on e-way bill verification	1XXXXXXXXXXXXX4	2018-19	22,26,756
31	Suppression of tax liability based on e-way bill verification	1XXXXXXXXXXXXXY	2018-19	16,47,586
32	Suppression of tax liability based on e-way bill verification	1XXXXXXXXXXXXXI	2019-20	9,48,832
			2020-21	5,71,240
33	Mismatch in tax paid between books of accounts and returns (Table 9R)	1XXXXXXXXXXXXXN	2018-19	20,53,147
34	Ineligible composition levy	1XXXXXXXXXXXXXI	2018-19	1,32,76,500
35	Ineligible composition levy	1XXXXXXXXXXXXXK	2018-19	1,28,28,015
36	GSTR-3B not filed but GSTR 1 available	1XXXXXXXXXXXXXY	2018-19	9,27,732
			2019-20	7,41,986
37	GSTR-3B not filed but GSTR 1 available	1XXXXXXXXXXXXXU	2019-20	12,08,738
38	Short payment of interest	1XXXXXXXXXXXXXL	2018-19	4,00,168
			2019-20	33,57,142
			2020-21	21,223
39	Short payment of interest	1XXXXXXXXXXXXX	2018-19	8,81,422
			2019-20	11,97,055
40	Short payment of interest	1XXXXXXXXXXXXXL	2018-19	8,79,426
			2019-20	5,59,325
			2020-21	4,04,363
41	Short payment of interest	1XXXXXXXXXXXXXL	2018-19	3,569
			2019-20	13,12,632
			2020-21	2,67,408
Total				57,26,91,275

Appendix 5.4.5 (C)
Cases of non-receipt of departmental reply (Turnover mismatch)
(Reference: Paragraph 5.4.8.1)

Sl. No.	Dimension	GSTIN	Year	Amount (in ₹)
1	Under-declaration of taxable supplies by comparing TDS returns.	1XXXXXXXXXXXXX1	2019-20	4,03,636
2	Suppression of taxable value based on unbilled revenue declared in GSTR 9C	1XXXXXXXXXXXXXO	2018-19	3,64,000
3	Suppression of taxable value based on unbilled revenue declared in GSTR 9C	1XXXXXXXXXXXXX1	2020-21	1,70,395
4	Mismatch in taxable turnover declared in GSTR 9C table 7G	1XXXXXXXXXXXXXO	2019-20	3,29,32,93,280
5	Mismatch in taxable turnover declared in GSTR 9C table 7G	1XXXXXXXXXXXXXQ	2018-19	24,03,62,828
			2019-20	15,48,19,278
			2020-21	74,84,53,459
Total				4,43,78,66,876

Appendix 5.4.6

Summary of deficiencies and compliance deviations

{Reference: Paragraphs 5.4.8.3 and 5.4.8.4 (ii)}

(₹ in crore)

Sl. No	Audit dimension ²⁶⁴	Summary of deficiencies				Summary of compliance Deviations													
		Cases where reply received		Department reply accepted by audit		Accepted by Department including cases where action is yet to be initiated				Under correspondence with taxpayer			Action taken before query			Department reply not acceptable to audit (rebuttal)		Total	
		No.	Amt.	No.	Amt.	ASMT-10	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	
	Dimension ²⁶⁴	2	3	4	5	6	7	8	9	10	11	12	13	14	15				
1	ITC mismatch between GSTR 2A and GSTR 3B	26	16.67	1	3.99	5	12.68	0	0	0	0	0	0	0	5	12.68			
2	ITC passed on without supplier remitting tax	1	0.23	0	0	1	0.23	0	0	0	0	0	0	0	1	0.23			
3	ITC availed in GSTR 3B filed after the cut-off period	3	1.87	0	0	2	1.27	1	0.60	0	0	0	0	3	1.87				
4	Incorrect availing of ISD credit	01	0.07	0	0	1	0.07	0	0	0	0	0	0	1	0.07				
5	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	7	1.89	1	0.37	4	0.75	2	0.77	0	0	0	0	6	1.52				
6	Mismatch of ITC availed between Annual returns and Books of accounts (table 12F)	2	0.61	2	0.61	0	0	0	0	0	0	0	0	0	0				
7	Unsettled liabilities	8	30.32	2	6.54	4	11.60	1	4.00	1	8.09	0	0	6	23.69				
8	Suppression of tax liability based on e-way bill verification	7	12.46	0	0	4	4.14	1	0.21	1	7.80	1	0.31	7	12.46				
9	Mismatch in tax paid between books of accounts and returns (table 9R)	3	1.24	1	0.36	1	0.43	1	0.45	0	0	0	0	2	0.88				
10	Under-declaration of taxable supplies by comparing TDS returns	4	- ²⁶⁵	0	0	3	-	1	-	0	0	0	0	4	-				

²⁶⁴ Data analysis has been carried out on 16 identified parameters. However, Department furnished responses in respect of 15 parameters.

²⁶⁵ Total TDS returns in the five cases is ₹ 0.18 crore, out of which department's reply in respect of TDS returns of ₹ 0.04 crore in one case was not received, in the compliance deviation three cases involving of ₹ 0.13 crore (ASMT-10) and one case of ₹ 0.01 (Under correspondence with taxpayer) have been observed.

Appendix 5.4.6 (concl.)
Summary of deficiencies and compliance deviations
{Reference: Paragraphs 5.4.8.3 and 5.4.8.4 (ii)}

Sl. No	Audit dimension ²⁶⁶	Summary of deficiencies				Summary of compliance Deviations									
		Cases where reply received		Department reply accepted by audit		Accepted by Department action is yet to be initiated				Department reply not acceptable to audit (rebuttal)			Total		
		No.	Amt.	No.	Amt.	ASMT-10	Under correspondence with taxpayer	Action taken before query	No.	Amt.	No.	Amt.	No.	Amt.	
	Dimension I	2	3	4	5	6	7	8	9	10	11	12	13	14	15
11	Suppression of taxable value based on unbilled revenue declared in GSTR 9C	2	- ²⁶⁷	0	0	2	-	0	0	0	0	0	0	2	-
12	Mismatch in taxable turnover declared in GSTR 9C table 7G	3	- ²⁶⁸	3	-	0	0	0	0	0	0	0	0	0	0
13	Ineligible composition levy	2	- ²⁶⁹	0	0	0	0	1	-	0	0	1	-	2	-
14	GSTR 3B not filed but GSTR 1 available	6	2.33	0	0	3	0.65	2	0.25	1	1.43	0	0	6	2.33
15	Short payment of interest	10	2.32	0	0	8	1.88	2	0.44			0	0	10	2.32
	Total	65	70.01	10	11.96	38	33.70	12	6.72	3	17.32	2	0.31	55	58.05

(₹ in crore)

²⁶⁶ Data analysis has been carried out on 16 identified parameters. However, Department furnished responses in respect of 15 parameters.

²⁶⁷ Total unbilled revenue 5H & 5B of GSTR 9C in the four cases is ₹ 0.38 crore, out of which department's reply in respect of unbilled revenue of ₹ 0.06 crore in two cases was not received, in the compliance deviation two cases involving unbilled revenue of ₹ 0.32 crore have been observed.

²⁶⁸ Total unreconciled taxable turnover (TTO) in Table 7G of GSTR 9C in the five cases is ₹ 554.15 crore out of which Department's reply in respect of mismatched TTO of ₹ 443.69 crore in two cases was not received, in three cases involving mismatched TTO of ₹ 110.46 crore valid explanation were provided by the Department to audit.

²⁶⁹ Total ineligible composition levy in the four cases is ₹ 23.37 crore, out of which Department's reply in two cases of ₹ 2.61 crore was not received, in the compliance deviation two cases involving of ₹ 1.69 crore (Under correspondence with taxpayer) and other ₹ 19.07 crore (rebuttal) have been observed.

Appendix 5.4.7 (A)

Cases of Centralised Audit where ASMT 10 issued

{Reference: Paragraph 5.4.8.4(i)}

Sl. No.	Dimension	GSTIN	Year	Amount (in ₹)
1	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXXM	2018-19	1,75,34,964
			2019-20	1,21,31,726
2	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXXL	2018-19	1,44,70,409
			2019-20	1,35,43,015
3	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXXW	2018-19	2,52,53,211
			2019-20	18,74,821
4	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXX2	2018-19	1,00,50,180
			2019-20	1,10,30,513
			2020-21	7,75,552
5	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXX0	2018-19	17,41,496
			2020-21	1,84,23,728
6	ITC passed on without supplier remitting tax	1XXXXXXXXXXXXXP	2019-20	3,89,896
			2020-21	18,73,017
7	ITC availed in GSTR 3B filed after the cut-off period.	1XXXXXXXXXXXXXS	2019-20	70,39,352
8	ITC availed in GSTR 3B filed after the cut-off period.	1XXXXXXXXXXXXXT	2018-19	5,87,698
			2019-20	8,53,017
			2020-21	42,60,410
9	Incorrect availing of ISD credit	1XXXXXXXXXXXXXJ	2018-19	6,62,340
10	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXXW	2018-19	32,43,399
11	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXXL	2018-19	25,30,409
12	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXXH	2018-19	7,49,144
			2019-20	3,09,370
13	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXXS	2019-20	6,35,445
14	Unsettled liabilities	1XXXXXXXXXXXXX3	2019-20	1,24,164
			2020-21	3,44,14,796
15	Unsettled liabilities	1XXXXXXXXXXXXXW	2018-19	2,96,16,296
16	Unsettled liabilities	1XXXXXXXXXXXXXS	2018-19	2,016
			2019-20	2,58,62,292
			2020-21	36,93,456
17	Unsettled liabilities	1XXXXXXXXXXXXX9	2019-20	1,11,19,530
			2020-21	1,11,46,787
18	Suppression of tax liability based on e-way bill verification	1XXXXXXXXXXXXXT	2018-19	1,31,682
			2019-20	2,06,30,898
			2020-21	1,08,21,213

Appendix 5.4.7 (A) (contd.)

Cases of Centralised Audit where ASMT 10 issued

{Reference: Paragraph 5.4.8.4(i)}

Sl. No	Dimension	GSTIN	Year	Amount (in ₹)
19	Suppression of tax liability based on e-way bill verification	1XXXXXXXXXXXXXXXXX1	2018-19	20,71,544
			2019-20	37,48,441
20	Suppression of tax liability based on e-way bill verification	1XXXXXXXXXXXXXXXXXG	2018-19	24,15,574
21	Suppression of tax liability based on e-way bill verification	1XXXXXXXXXXXXXXXXXT	2018-19	21,575
			2019-20	15,88,448
22	Mismatch in tax paid between books of accounts and returns (Table 9R)	1XXXXXXXXXXXXXXXXXX	2018-19	43,36,551
			2020-21	3,830
23	Under-declaration of taxable supplies by comparing TDS returns.	1XXXXXXXXXXXXXXXXXJ	2018-19	6,71,081
			2019-20	2,16,377
24	Under-declaration of taxable supplies by comparing TDS returns.	1XXXXXXXXXXXXXXXXXU	2019-20	2,40,986
25	Under-declaration of taxable supplies by comparing TDS returns.	1XXXXXXXXXXXXXXXXXA	2019-20	2,06,804
26	Suppression of taxable value based on unbilled revenue declared in GSTR 9C	1XXXXXXXXXXXXXXXXXQ	2020-21	19,87,872
27	Suppression of taxable value based on unbilled revenue declared in GSTR 9C	1XXXXXXXXXXXXXXXXXP	2018-19	12,30,882
28	GSTR-3B not filed but GSTR 1/2A available	1XXXXXXXXXXXXXXXXXU	2019-20	28,91,840
29	GSTR-3B not filed but GSTR 1 available	1XXXXXXXXXXXXXXXXXJ	2018-19	19,61,605
30	GSTR-3B not filed but GSTR 1 available	1XXXXXXXXXXXXXXXXXJ	2018-19	15,94,492
31	Short payment of interest	1XXXXXXXXXXXXXXXXXT	2018-19	30,582
			2019-20	41,78,141
			2020-21	673
32	Short payment of interest	1XXXXXXXXXXXXXXXXXA	2019-20	35,99,305
33	Short payment of interest	1XXXXXXXXXXXXXXXXXT	2018-19	8,22,424
			2019-20	9,59,039
			2020-21	4,13,492
34	Short payment of interest	1XXXXXXXXXXXXXXXXXN	2018-19	14,86,888
			2019-20	5,18,424
			2020-21	1,03,737

Appendix 7 (A) (concl.)

Cases of Centralised Audit where ASMT 10 issued

{Reference: Paragraph 5.4.8.4 (i)}

Sl. No	Dimension	GSTIN	Year	Amount (in ₹)
35	Short payment of interest	1XXXXXXXXXXXXX6	2018-19	8,89,386
			2019-20	10,32,537
36	Short payment of interest	1XXXXXXXXXXXXXT	2018-19	5,86,147
			2019-20	9,21,985
			2020-21	2,05,630
37	Short payment of interest	1XXXXXXXXXXXXXP	2018-19	4,28,655
			2019-20	6,51,667
			2020-21	4,48,563
38	Short payment of interest	1XXXXXXXXXXXXXE	2018-19	14,35,208
			2019-20	28,686
			2020-21	40,442
Total				34,14,95,755

Appendix 5.4.7 (B)
Under correspondence with taxpayers
{Reference: Paragraph 5.4.8.4 (i)}

Sl. No.	Dimension	GSTIN	Year	Amount (in ₹)
1	ITC availed in GSTR-3B filed after the cut-off period.	1XXXXXXXXXXXXZ	2019-20	17,31,263
			2018-19	42,51,834
2	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXH	2018-19	2,19,694
			2019-20	37,64,756
3	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXX2	2018-19	37,62,544
4	Unsettled liabilities	1XXXXXXXXXXXXX	2018-19	64,30,894
			2019-20	1,34,25,000
			2020-21	2,01,02,004
5	Suppression of tax liability based on e-way bill verification	1XXXXXXXXXXXXXL	2018-19	21,13,040
6	Mismatch in tax paid between books of accounts and returns (Table 9R)	1XXXXXXXXXXXXXI	2018-19	44,74,903
7	Under-declaration of taxable supplies by comparing TDS returns.	1XXXXXXXXXXXXXE	2018-19	65,320
8	Ineligible composition levy	1XXXXXXXXXXXXXR	2019-20	1,68,87,756
9	GSTR-3B not filed but GSTR 1 available	1XXXXXXXXXXXX8	2019-20	5,65,793
			2020-21	9,82,438
10	GSTR-3B not filed but GSTR 1 available	1XXXXXXXXXXXXT	2018-19	10,01,589
11	Short payment of interest	1XXXXXXXXXXXXH	2018-19	11,91,828
			2019-20	16,04,577
12	Short payment of interest	1XXXXXXXXXXXXJ	2018-19	10,78,313
			2019-20	5,56,728
Total				8,42,10,274

Appendix 5.4.7 (C)

Cases where Department's reply was not accepted to Audit.

{Reference: Paragraph 5.4.8.4 (ii)}

Sl. No.	Dimension	GSTIN	Year	Amount (in ₹)
1	Suppression of tax liability based on E-way bill verification	1XXXXXXXXXXXXXB	2018-19	31,47,658
2	Ineligible composition levy	1XXXXXXXXXXXXXK	2018-19	₹ ²⁷⁰
			2019-20	₹ ²⁷¹
			2020-21	₹ ²⁷²
Total				31,47,658

Appendix 5.4.7 (D)

Cases where action was taken before issue of Audit Queries

{Reference: Paragraph 5.4.8.4 (iii)}

Sl. No.	Dimension	GSTIN	Year	Amount (in ₹)
1	Unsettled liabilities	1XXXXXXXXXXXXXT	2018-19	4,04,69,622
			2019-20	4,04,80,692
2	Suppression of tax liability based on e-way bill verification	1XXXXXXXXXXXXXT	2018-19	3,73,75,728
			2019-20	4,06,10,056
3	GSTR-3B not filed but GSTR 1 available	1XXXXXXXXXXXXXT	2019-20	1,43,01,150
Total				17,32,37,248

²⁷⁰ Turnover amount of ₹ 1.75 crore

²⁷¹ Turnover amount of ₹ 9.42 crore

²⁷² Turnover amount of ₹ 7.90 crore

Appendix 5.4.8

Mismatch between ITC availed in table 8A of GSTR 9 and GSTR 2A

(Reference: Paragraph 5.4.9.4)

(in ₹)

Sl. No.	GSTIN	Charge	Year	GSTR 9-8A (ITC auto populated from GSTR 2A)	GSTR 2A ITC availment	Mismatch ITC
	1	2	3	4	5	6 (5-4)
1	1XXXXXXXXXXXXXD	Charge-I	2018-19	1,33,61,69,079	1,33,66,64,685	4,95,606
2	1XXXXXXXXXXXXX9	Charge-III	2018-19	2,07,40,362	2,27,94,315	20,53,953
3	1XXXXXXXXXXXXXM	Charge-V	2018-19	39,62,10,609	42,92,20,875	3,30,10,266
4	1XXXXXXXXXXXXXO	Charge-VII	2019-20	1,74,33,210	2,00,64,841	2,631,631
5	1XXXXXXXXXXXXXX	Charge-VIII	2018-19	1,38,70,110	1,41,84,857	31,870,110
6	1XXXXXXXXXXXXX8	Charge-VIII	2019-20	19,91,87,401	28,32,21,734	8,40,34,333
			2020-21	26,39,51,973	37,11,23,245	107,171,272
Total						22,57,07,346

Appendix 5.4.9

Mismatch in ITC under table 12F of GSTR 9C

(Reference: Paragraph 5.4.9.4)

(in ₹)

Sl. No.	GSTIN	Charge	Year	GSTR 9C-12D ITC declared as per financial statement	GSTR 9C-12E ITC claimed as per annual return	GSTR 9C-12F Mismatch ITC
1	1XXXXXXXXXXXXXD	Charge-I	2019-20	1,33,84,85,288	1,35,18,55,866	1,33,70,578
Total						1,33,70,578

Appendix 5.4.10

Mismatch between ITC availed in GSTR 3B and ITC availed in GSTR 2A

(Reference: Paragraph 5.4.9.4)

(in ₹)

Sl. No.	GSTIN	Charge	Year	GSTR 3B ITC availed	GSTR 2A ITC eligible	Mismatch ITC
	1	2	3	4	5	6 (Col. 4 – Col.5)
1	1XXXXXXXXXXXXXXZ	Charge-III	2018-19	2,49,91,718	2,31,55,880	18,35,838
2	1XXXXXXXXXXXXXXL	Charge-III	2018-19	5,99,96,835	5,96,32,084	3,64,750
3	1XXXXXXXXXXXXXX9	Charge-III	2018-19	2,51,07,580	2,27,94,315	23,13,264
			2019-20	1,50,90,990	1,38,29,612	12,61,378
4	1XXXXXXXXXXXXXXU	Charge-V	2019-20	46,33,189	37,17,278	9,15,911
5	1XXXXXXXXXXXXXX	Charge-V	2020-21	6,63,45,159	6,52,11,684	11,33,475
6	1XXXXXXXXXXXXXX3	Charge-VI	2018-19	26,02,60,996	21,93,82,074	4,08,78,922
			2020-21	16,18,53,397	15,74,09,693	44,43,704
7	1XXXXXXXXXXXXXXM	Charge-VII	2018-19	6,61,21,960	4,30,65,580	2,30,56,381
8	1XXXXXXXXXXXXXX8	Charge-VIII	2018-19	40,00,68,413	38,25,17,962	1,75,50,451
9	1XXXXXXXXXXXXXXI	Charge-VIII	2018-19	2,44,34,639	2,15,45,016	28,89,623
			2020-21	2,39,32,058	2,22,29,510	17,02,548
10	1XXXXXXXXXXXXXXI	Dharmanagar	2018-19	12,83,08,305	12,38,69,978	44,38,327
			2020-21	10,57,23,162	9,07,06,637	1,50,16,525
Total excess ITC						11,78,01,088

Appendix 6.2.1

Excess payment of salary where the excess payment was more than ₹ 20,000 in each case

(Reference: Paragraph 6.2)

SL No.	DDO Code	Bill ID	Bill No.	Bill Date	Employee Name	Employee Number (HRMS)	Beneficiary Code (CTOS)	Net salary as per salary bill (HRMS)	Actual salary paid (CTOS)	Excess payment	Recovery as on July 2025
A Excess payment of salary where the excess payment was more than ₹ 5,00,000											
1	22007	7672	66	16-12-2022	Litan Das	108857	118504	20,310	8,92,310	8,72,000	
2	22007	8670	71	17-01-2023	Litan Das	108857	118504	26,862	8,98,862	8,72,000	
3	22007	9760	78	21-02-2023	Litan Das	108857	118504	23,586	8,95,586	8,72,000	
4	22007	5959	50	15-10-2022	Litan Das	108857	118504	22,310	7,94,310	7,72,000	
5	22007	6796	56	16-11-2022	Litan Das	108857	118504	20,310	7,92,310	7,72,000	
6	22007	5740	57	17-11-2021	Litan Das	108857	118504	16,616	6,88,616	6,72,000	
							Total		Total	48,32,000	
B Excess payment of salary where the excess payment was ₹ 2,00,001 to ₹ 5,00,000											
7	22007	3212	33	20-08-2021	Litan Das	108857	118504	18,116	3,90,116	3,72,000	
8	22007	3816	39	20-09-2021	Litan Das	108857	118504	18,616	3,90,616	3,72,000	
9	22007	4818	52	20-10-2021	Litan Das	108857	118504	18,616	3,90,616	3,72,000	
							Total		Total	11,16,000	
C Excess payment of salary where the excess payment was ₹ 1,00,001 to ₹ 2,00,000											
10	3024	16235	311	19-12-2017	Alak Das	56638	140049	44,567	1,64,467	1,19,900	
11	3024	17549	335	17-01-2018	Alak Das	56638	140049	44,567	1,56,144	1,11,577	
12	3024	18541	356	12-02-2018	Alak Das	56638	140049	44,567	1,47,315	1,02,748	
							Total		Total	3,34,225	
D Excess payment of salary where the excess payment was ₹ 20,001 to ₹ 1,00,000											
13	16013	2540	140	27-02-2019	Amit Ghosh	109440	212539	52,017	1,48,701	96,684	
14	22007	4750	48	20-10-2020	Litan Das	108857	118504	18,933	99,933	81,000	
15	10037	11357	136	16-02-2019	Bijan Kumar Mandal	93885	178762	6,588	87,358	80,770	
16	3024	13476	340	16-02-2019	Alak Das	56638	140049	47,377	1,24,977	77,600	
17	11084	21495	1221	20-01-2020	Pradip Das	43096	222144	26,921	99,187	72,266	

Appendix 6.2.1 (contd.)

Excess payment of salary where the excess payment was more than ₹ 20,000 in each case

(Reference: Paragraph 6.2)

SL No.	DDO Code	Bill ID	Bill No.	Bill Date	Employee Name	Employee Number (HRMS)	Beneficiary Code (CTOS)	Net salary as per salary bill (HRMS)	Actual salary paid (CTOS)	(Amount in ₹)	
										Excess payment	Recovery as on July 2025
a	b	c	d	e	f	g	h	i	j	k (j-i)	
18	22007	113	2	16-03-2021	Litan Das	108857	118504	18,116	90,116	72,000	
19	22007	723	13	19-04-2021	Litan Das	108857	118504	18,116	90,116	72,000	
20	22007	1358	18	17-05-2021	Litan Das	108857	118504	18,116	90,116	72,000	
21	22007	1940	23	20-06-2021	Litan Das	108857	118504	18,116	90,116	72,000	
22	22007	2393	28	20-07-2021	Litan Das	108857	118504	18,116	90,116	72,000	
23	22007	6637	65	20-01-2021	Litan Das	108857	118504	18,489	90,489	72,000	
24	22007	7317	70	19-02-2021	Litan Das	108857	118504	18,489	90,489	72,000	
25	22007	1862	16	20-06-2020	Litan Das	108857	118504	18,385	89,385	71,000	
26	22007	2338	21	20-07-2020	Litan Das	108857	118504	18,385	89,385	71,000	
27	22007	3014	27	24-08-2020	Litan Das	108857	118504	18,433	89,433	71,000	
28	22007	3552	32	20-09-2020	Litan Das	108857	118504	18,933	89,933	71,000	
29	22007	6042	58	20-12-2020	Litan Das	108857	118504	18,433	89,433	71,000	
30	22007	5337	53	17-11-2020	Litan Das	108857	118504	18,433	88,933	70,500	
31	22007	68	2	18-03-2020	Litan Das	108857	118504	19,385	89,385	70,000	
32	22007	581	7	17-04-2020	Litan Das	108857	118504	19,385	89,385	70,000	
33	22007	1215	11	20-05-2020	Litan Das	108857	118504	19,385	89,385	70,000	
34	22007	7111	74	18-01-2020	Litan Das	108857	118504	19,385	89,385	70,000	
35	22007	7805	79	18-02-2020	Litan Das	108857	118504	19,385	89,385	70,000	
36	22007	6459	65	18-12-2019	Litan Das	108857	118504	18,677	78,677	60,000	
37	7103	9661	70	23-11-2019	Subash Dasgupta	27922	151613	65,647	1,23,647	58,000	
38	7063	8694	507	22-10-2021	Uday Kumar Debbarma	21558	104871	49,745	99,745	50,000	
39	7063	13109	1106	19-02-2021	Biplab Sukla Das	21626	107023	27,319	77,319	50,000	
40	22007	3208	33	19-08-2019	Litan Das	108857	118504	18,677	68,677	50,000	
41	22007	5068	54	18-10-2019	Litan Das	108857	118504	19,177	69,177	50,000	

Appendix 6.2.1 (contd.)

Excess payment of salary where the excess payment was more than ₹ 20,000 in each case

(Reference: Paragraph 6.2)

Sl. No.	DDO Code	Bill ID	Bill No.	Bill Date	Employee Name	Employee Number (HRMS)	Beneficiary Code (CTOS)	Net salary as per salary bill (HRMS)	Actual salary paid (CTOS)	(Amount in ₹)	
										Excess payment	Recovery as on July 2025
a	b	c	d	e	f	g	h	i	j	k (j-i)	
42	22007	5745	59	18-11-2019	Litan Das	108857	118504	18,677	68,677	50,000	
43	12024	6711	573	16-11-2021	Uttam Saha	119721	144613	20,241	66,681	46,440	
44	1006	4600	136	28-11-2018	Sukantia Debbarma	20699	221696	6,697	51,697	45,000	
45	22028	188	1	14-03-2018	Sukumar Chandra Datta	10075	106305	8,953	53,417	44,464	
46	18026	165	1	16-03-2019	Binay Sinha	104485	170356	37,441	81,217	43,776	
47	7108	248	5	15-03-2018	Akhtar Hossain	51755	188197	4,282	47,982	43,700	
48	3024	9639	248	22-11-2018	Rakhal Chandra Dey	106883	199661	41,917	84,445	42,528	
49	3024	8748	222	15-10-2018	Alak Das	56638	140049	44,957	86,962	42,005	
50	3054	160	14	15-03-2018	Sukumal Das	30741	159949	23,861	65,658	41,797	
51	21024	2883	61	16-10-2017	Pranab Sharma	15173	186347	24,472	65,979	41,507	
52	7063	12672	682	20-01-2022	Gakul Debbarma	21638	105887	16,536	56,536	40,000	
53	7111	12434	501	18-01-2022	Bijay Sunar	53118	164947	37,327	77,327	40,000	
54	8083	830	5	16-03-2021	Kanti Ranjan Deb Roy	54509	175324	29,535	69,535	40,000	
55	22007	703	8	24-04-2019	Litan Das	108857	118504	18,029	58,029	40,000	
56	22007	1194	13	20-05-2019	Litan Das	108857	118504	18,029	58,029	40,000	
57	22007	1805	20	18-06-2019	Litan Das	108857	118504	18,029	58,029	40,000	
58	1036	1647	288	19-06-2021	Fagu Kacchap	62406	123016	37,900	77,330	39,430	
59	7118	2525	90	29-05-2021	Anorsh Debbarma	72015	243484	42,001	80,792	38,791	
60	3024	13476	340	16-02-2019	Dhirode Debbarma	67633	183809	28,917	67,334	38,417	
61	11084	299	13	15-03-2019	Pradij Das	43096	222144	24,949	63,300	38,351	
62	10001	103	1	14-03-2019	Asit Kumar Das	129	209423	46,777	84,817	38,040	
63	14028	2493	178	18-07-2018	Shyamal Baidya	71210	143309	23,714	61,416	37,702	
64	9217	20459	32	16-09-2022	Subhas Das	11680	149428	25,667	62,391	36,724	
65	9217	32649	49	16-12-2022	Subhas Das	11680	149428	23,667	60,391	36,724	

Appendix 6.2.1 (contd.)

Excess payment of salary where the excess payment was more than ₹ 20,000 in each case
(Reference: Paragraph 6.2)

Sl. No.	DDO Code	Bill ID	Bill No.	Bill Date	Employee Name	Employee Number (HRMS)	Beneficiary Code (CTOS)	Net salary as per salary bill (HRMS)	Actual salary paid (CTOS)	Excess payment	Recovery as on July 2025
66	3024	6732	176	12-09-2018	Rajib Ratan Tripura	123442	230638	21,702	57,930	36,228	
67	3024	8748	222	15-10-2018	Dhirode Debbarma	67633	183809	23,457	59,685	36,228	
68	11084	11612	699	25-08-2017	Pradip Das	43096	222144	24,208	59,500	35,292	
69	22028	188	1	14-03-2018	Swapan Kumar Sarkar	22550	106274	14,362	49,647	35,285	
70	21031	2363	189	19-06-2019	Rabi Charan Debbarma	41147	100472	33,851	68,917	35,066	
71	11074	20427	602	14-12-2018	Saibal Chandra Pandit	67608	206999	60,217	95,217	35,000	
72	9217	2253	8	16-04-2022	Subhas Das	11680	149428	24,198	58,415	34,217	
73	9217	2335	8	16-04-2021	Subhas Das	11680	149428	27,199	61,416	34,217	
74	9217	4739	12	16-05-2021	Subhas Das	11680	149428	27,199	61,416	34,217	
75	9217	14247	28	16-08-2021	Subhas Das	11680	149428	26,198	60,415	34,217	
76	9217	17556	35	16-09-2021	Subhas Das	11680	149428	26,198	60,415	34,217	
77	9217	22328	44	16-10-2021	Subhas Das	11680	149428	26,198	60,415	34,217	
78	9217	25950	51	16-11-2021	Subhas Das	11680	149428	24,198	58,415	34,217	
79	15068	5357	202	15-06-2020	Sanjib Patra	62299	171256	55,817	89,634	33,817	33,817
80	9217	11609	23	20-07-2020	Subhas Das	11680	149428	26,213	59,509	33,296	
81	9217	14643	27	16-08-2020	Subhas Das	11680	149428	26,213	59,509	33,296	
82	9217	17635	34	16-09-2020	Subhas Das	11680	149428	26,213	59,509	33,296	
83	9217	22897	42	16-10-2020	Subhas Das	11680	149428	26,213	59,509	33,296	
84	9217	32045	59	16-01-2021	Subhas Das	11680	149428	26,413	59,709	33,296	
85	4014	6242	409	24-01-2023	Bijoy Mohan Tripura	37355	175252	38,346	71,449	33,103	
86	3063	3809	129	19-07-2021	Rasamati Nama	65730	121095	23,670	55,245	31,575	
87	14028	791	46	18-04-2018	Barenjoy Tripara	73134	123816	12,412	43,545	31,133	
88	1011	2729	41	20-08-2021	Daval Chakma	6366	210263	39,192	70,192	31,000	
89	15085	10309	454	15-09-2021	Suchitra Singha	45028	232638	30,336	61,336	31,000	31,000

Appendix 6.2.1 (contd.)

Excess payment of salary where the excess payment was more than ₹ 20,000 in each case

(Reference: Paragraph 6.2)

Sl. No.	DDO Code	Bill ID	Bill No.	Bill Date	Employee Name	Employee Number (HRMS)	Beneficiary Code (CTOS)	Net salary as per salary bill (HRMS)	Actual salary paid (CTOS)	Excess payment	Recovery as on July 2025
90	22006	6839	166	21-11-2022	Dilip Roy	78854	152315	30,631	61,631	31,000	
91	8004	44067	582	15-02-2021	Bhabesh Chakraborty	63908	114051	26,517	57,464	30,947	
92	5070	10066	67	21-10-2022	Kamalesh Debbarma	108421	118371	74,286	1,05,008	30,722	
93	15096	337	5	16-03-2022	Uttam Debbarma	108472	125851	24,678	55,286	30,608	30,608
94	8101	31517	78	16-11-2020	Krishna Kamal Deb	36392	113079	28,613	58,717	30,104	
95	7063	2299	193	17-05-2021	Gakul Debbarma	21638	105887	14,848	44,848	30,000	
96	7063	3148	257	18-06-2021	Uday Kumar Debbarma	21558	104871	47,391	77,391	30,000	
97	7063	4157	328	16-07-2021	Uday Kumar Debbarma	21558	104871	49,245	79,245	30,000	
98	7063	5521	389	18-08-2021	Uday Kumar Debbarma	21558	104871	49,245	79,245	30,000	
99	7063	6705	448	20-09-2021	Uday Kumar Debbarma	21558	104871	49,245	79,245	30,000	
100	7063	16821	641	23-02-2023	Ranadhir Bhattacharjee	21918	107175	45,107	75,107	30,000	
101	7111	14037	534	20-02-2022	Bijay Sunar	53118	164947	37,327	67,327	30,000	
102	8073	26091	143	16-09-2019	Gopendra Chandra Paul	82928	170520	30,717	60,717	30,000	
103	8222	46151	1609	16-11-2017	Kalpna Jamatia	67545	176416	30,482	60,482	30,000	
104	9068	9248	147	19-06-2019	Sanjib Kumar Bardhan	26579	206492	44,577	74,577	30,000	
105	9068	20834	342	20-09-2019	Jagannath Acharjee	16779	213572	45,037	75,037	30,000	
106	19020	102	2	16-03-2022	Sekhar Debbarma	18199	171645	34,335	64,335	30,000	
107	22007	133	2	18-03-2019	Litan Das	108857	118504	23,029	53,029	30,000	
108	22007	6768	91	17-01-2019	Litan Das	108857	118504	23,029	53,029	30,000	
109	22007	7437	100	18-02-2019	Litan Das	108857	118504	23,029	53,029	30,000	
110	8101	26318	72	15-10-2020	Krishna Kamal Deb	36392	113079	29,113	58,717	29,604	
111	20048	9376	400	16-11-2019	Siddhartha Debbarma	91366	231749	35,492	64,992	29,500	
112	20048	10411	509	17-12-2019	Siddhartha Debbarma	91366	231749	35,492	64,992	29,500	
113	19013	6142	67	16-11-2021	Manika Das	28196	168527	20,991	50,321	29,330	

Appendix 6.2.1 (contd.)

Excess payment of salary where the excess payment was more than ₹ 20,000 in each case

(Reference: Paragraph 6.2)

SL No.	DDO Code	Bill ID	Bill No.	Bill Date	Employee Name	Employee Number (HRMS)	Beneficiary Code (CTOS)	Net salary as per salary bill (HRMS)	Actual salary paid (CTOS)	(Amount in ₹)	
										Excess payment	Recovery as on July 2025
a	b	c	d	e	f	g	h	i	j	k (j-i)	
114	19013	7869	78	16-01-2022	Mamika Das	28196	168527	20,991	50,321	29,330	
115	8222	27711	967	16-09-2019	Damodar Chatterjee	110152	180324	36,365	65,365	29,000	
116	11078	11873	46	19-09-2020	Sabitri Jamatia	78292	132113	11,192	39,992	28,800	
117	11034	569	5	15-03-2022	Nirantan Noatia	78582	191962	27,381	56,056	28,675	
118	3024	6732	176	12-09-2018	Alak Das	56638	140049	45,457	73,957	28,500	
119	14028	695	40	18-04-2018	Shyamal Baidya	71210	143309	22,829	51,079	28,250	
120	5001	135	11	14-03-2018	Arabinda Deb	101209	128119	21,051	49,137	28,086	
121	4014	1283	73	25-06-2020	Bir Kumar Debbarma	34077	184290	22,252	50,283	28,031	
122	12021	4906	280	20-09-2018	Bharat Milan Jamatia	126707	107224	13,928	41,959	28,031	
123	12021	8919	450	25-01-2019	Bharat Milan Jamatia	126707	107224	15,342	43,373	28,031	
124	3024	1291	25	20-04-2018	Alak Das	56638	140049	44,567	72,567	28,000	
125	7063	10039	609	18-11-2021	Uday Kumar Debbarma	21558	104871	47,745	75,745	28,000	
126	7063	11183	642	18-12-2021	Uday Kumar Debbarma	21558	104871	47,745	75,745	28,000	
127	22018	7639	569	19-12-2022	Sudhangshu Kumar Shil	86469	214794	9,531	37,079	27,548	
128	8083	6900	243	18-05-2021	Gopal Sarkar	126114	187607	22,507	49,603	27,096	
129	7063	3151	259	18-06-2021	Rathindra Mazumder	32566	153014	68,719	95,719	27,000	
130	20028	76	14	12-03-2018	Sachindra Debbarma	25939	217489	6,888	33,888	27,000	
131	11044	7357	24	20-07-2020	Narayan Chandra Das	9844	126731	22,062	48,827	26,765	
132	3066	1472	21	20-04-2017	Bikash Debbarma	134453	158372	4,650	31,339	26,689	
133	5042	13801	981	19-02-2022	Sahadeb Das	62512	238421	4,564	31,204	26,640	
134	6043	3692	42	18-09-2021	Rina Debbarma	22409	142838	28,649	54,649	26,000	
135	3024	8748	222	15-10-2018	Sumit Chakraborty	59389	125909	20,974	46,581	25,607	
136	1006	168	2	17-03-2020	Sarat Chandra Bardhan	80130	209012	18,749	44,042	25,293	
137	22006	4787	97	27-10-2020	Ditip Roy	78854	152315	20,821	45,821	25,000	

Appendix 6.2.1 (contd.)

Excess payment of salary where the excess payment was more than ₹ 20,000 in each case

(Reference: Paragraph 6.2)

Sl. No.	DDO Code	Bill ID	Bill No.	Bill Date	Employee Name	Employee Number (HRMS)	Beneficiary Code (CTOS)	Net salary as per salary bill (HRMS)	Actual salary paid (CTOS)	Excess payment	Recovery as on July 2025
138	22006	5407	109	23-11-2020	Dilip Roy	78854	152315	20,321	45,321	25,000	
139	2020	1109	29	18-04-2022	Kanai Lal Chakraborty	70576	126561	24,736	49,686	24,950	
140	11136	16302	215	17-10-2022	Tarani Jamatia	22838	122472	40,950	65,658	24,708	
141	11136	19106	235	17-11-2022	Tarani Jamatia	22838	122472	38,950	63,658	24,708	
142	11136	21621	263	19-12-2022	Tarani Jamatia	22838	122472	38,950	63,658	24,708	
143	11084	6297	322	15-06-2018	Pradip Das	43096	222144	23,771	48,320	24,549	
144	14028	6631	462	21-01-2021	Kishan Kumar Tripura	72264	138707	22,685	47,185	24,500	
145	8249	40992	1542	17-12-2018	Saumen Datta	123793	208010	34,117	58,342	24,225	
146	3024	10638	307	16-12-2019	Himachal Rajkumar	58691	224775	49,417	73,494	24,077	
147	3024	12036	328	21-01-2020	Himachal Rajkumar	58691	224775	49,417	73,494	24,077	
148	1036	3862	439	14-09-2017	Shakti Nama	62603	122583	20,509	44,518	24,009	
149	8083	6900	243	18-05-2021	Kanti Ranjan Deb Roy	54509	175324	30,535	54,535	24,000	
150	7103	10899	77	23-12-2019	Subash Dasgupta	27922	151613	65,647	89,347	23,700	
151	7103	12213	80	28-01-2020	Subash Dasgupta	27922	151613	65,647	89,347	23,700	
152	3024	9639	248	22-11-2018	Kumbha Karina Kalai	64003	131126	38,117	61,778	23,661	
153	20002	5751	584	16-08-2022	Gopal Chandra Das	49489	111577	33,319	56,775	23,456	
154	15027	6855	23	17-07-2021	Sankar Chandra Saha	39006	163478	36,599	59,979	23,380	
155	8027	31810	231	16-11-2021	Nakul Chandra Bardhan	46625	119246	24,550	47,801	23,251	
156	22006	7888	193	21-02-2022	Dilip Roy	78854	152315	17,236	40,312	23,076	
157	3067	9949	663	25-11-2022	Biswapati Chakraborty	47928	200804	27,315	50,315	23,000	
158	14028	5408	392	20-11-2018	Shyamal Baidya	71210	143309	28,445	51,445	23,000	
159	14028	6111	451	17-12-2018	Shyamal Baidya	71210	143309	28,445	51,445	23,000	
160	14028	6778	491	18-01-2019	Shyamal Baidya	71210	143309	28,145	51,145	23,000	
161	22006	2378	66	21-06-2022	Dilip Roy	78854	152315	15,236	38,236	23,000	

Appendix 6.2.1 (contd.)

Excess payment of salary where the excess payment was more than ₹ 20,000 in each case

(Reference: Paragraph 6.2)

(Amount in ₹)

Sl. No.	DDO Code	Bill ID	Bill No.	Bill Date	Employee Name	Employee Number (HRMS)	Beneficiary Code (CTOS)	Net salary as per salary bill (HRMS)	Actual salary paid (CTOS)	Excess payment	Recovery as on July 2025
162	2075	505	14	19-03-2019	Pounami Pal	108735	165406	20,677	43,527	22,850	
163	11136	13329	173	15-09-2022	Tarani Jamatia	22838	122472	40,950	63,658	22,708	
164	8004	9336	92	14-06-2021	Mangal Krishna Jamatia	64474	101924	33,061	55,618	22,557	
165	2075	3082	87	14-06-2019	Gopal Krishna Majumdar	134420	219899	19,701	42,011	22,310	
166	1036	934	116	16-05-2019	Bikash Debbarma	109752	116966	19,096	41,292	22,196	
167	8083	7585	206	16-05-2018	Sulakshna Debbarma	64716	176896	16,072	38,244	22,172	
168	11070	1908	52	17-04-2019	Tarani Jamatia	22838	122472	33,592	55,642	22,050	
169	14028	3574	274	28-08-2017	Ram Krishna Chakraborty	72153	138787	14,962	37,012	22,050	
170	13042	12192	570	16-01-2023	Narayan Das	74134	163654	42,227	64,227	22,000	
171	13042	13759	664	17-02-2023	Narayan Das	74134	163654	42,227	64,227	22,000	
172	15068	23062	1053	17-02-2021	Bipul Kanui Datta	54788	185278	18,134	40,134	22,000	22,000
173	21031	3918	325	19-08-2019	Samir Debbarma	41470	100077	50,217	72,017	21,800	
174	21031	5003	465	17-09-2019	Samir Debbarma	41470	100077	50,217	72,017	21,800	
175	21031	6329	566	18-10-2019	Samir Debbarma	41470	100077	50,217	72,017	21,800	
176	11084	12602	727	15-09-2018	Pradip Das	43096	222144	22,524	44,230	21,706	
177	11084	14199	809	13-09-2017	Chandra Kannya Muresing Wc	53219	132591	16,327	38,029	21,702	
178	14028	2425	172	18-07-2018	Barenjoy Tripura	73134	123816	12,852	34,541	21,689	
179	19023	2443	158	19-07-2021	Krishna Kumar Biswas	132997	199235	20,881	42,559	21,678	
180	20002	9110	830	20-11-2018	Vikram Singh	46374	113342	17,377	38,801	21,424	
181	2018	1833	23	20-05-2020	Sukumar Chandra Das	65536	191584	90,717	1,11,907	21,190	
182	8004	22	4	10-03-2021	Dulal Chandra Banik	63935	161003	35,035	56,056	21,021	
183	14028	5603	575	20-10-2022	Kishan Kumar Tripura	72264	138707	22,835	43,835	21,000	
184	9066	29007	582	16-12-2021	Narayan Debnath	20314	213717	20,659	41,518	20,859	

Appendix 6.2.1 (concl.)

Excess payment of salary where the excess payment was more than ₹ 20,000 in each case

(Reference: Paragraph 6.2)

SL No.	DDO Code	Bill ID	Bill No.	Bill Date	Employee Name	Employee Number (HRMS)	Beneficiary Code (CTOS)	Net salary as per salary bill (HRMS)	Actual salary paid (CTOS)	(Amount in ₹)		
										Excess payment	Recovery as on July 2025	
a	b	c	d	e	f	g	h	i	j	k (j-i)		
185	13036	11811	436	16-01-2020	Ratan Das	41320	234184	36,817	57,667	20,850		
186	8222	42593	1757	16-12-2022	Susmita Roy(I)	131474	228077	9,829	30,669	20,840		
187	4002	165	8	19-03-2020	Utpal Chakma	119007	230489	9,765	30,502	20,737		
188	4014	5721	415	19-02-2019	Shankar Sutradhar	38510	221576	31,997	52,592	20,595		
189	11070	19808	659	18-11-2017	Pradip Kumar Das	24246	125244	38,392	58,941	20,549		
190	14028	6286	630	21-11-2022	Kishan Kumar Tripura	72264	138707	22,835	43,335	20,500		
191	12021	9666	483	19-02-2019	Bharat Milan Jamatia	126707	107224	15,342	35,609	20,267		
192	1036	3807	487	16-10-2018	Bikash Debbarma	109752	116966	15,438	35,623	20,185		
193	7063	158	7	17-03-2021	Arun Kumar Debbarma	42429	131723	36,243	56,286	20,043		
194	7063	1099	104	19-04-2021	Arun Kumar Debbarma	42407	183210	56,286	76,329	20,043		
									Total	64,32,535	1,40,805	
									Grand Total (A+B+C+D)	1,27,44,760	1,40,805	

Source: Data furnished by the Finance Department, Government of Tripura

Appendix 6.2.2

Fraudulent withdrawal of salary by inserting inadmissible amount in “Other allowance” field in HRMS
(Reference: Paragraph 6.2)

(Amount in ₹)

Sl. No.	DDO code	Bill No.	Bill date	Bill ID No.	Employee name	Employee No. (HRMS)	Beneficiary code (CTOS)	Basic pay	Other allowance	Net salary paid ²⁷³
1	22007	38	18-09-2022	5004	Litan Das	108857	118504	27,300	7,73,205	7,95,515
2	22007	72	17-02-2022	7825	Litan Das	108857	118504	24,100	7,72,000	7,89,393
3	22007	31	16-08-2022	3521	Litan Das	108857	118504	24,100	7,72,000	7,88,598
4	22007	2	18-03-2022	194	Litan Das	108857	118504	24,100	7,72,000	7,87,393
5	22007	8	20-04-2022	724	Litan Das	108857	118504	24,100	7,72,000	7,87,393
6	22007	15	20-05-2022	1464	Litan Das	108857	118504	24,100	7,72,000	7,87,393
7	22007	20	18-06-2022	2389	Litan Das	108857	118504	24,100	7,72,000	7,87,393
8	22007	26	15-07-2022	2906	Litan Das	108857	118504	24,100	7,72,000	7,87,393
9	22007	67	17-01-2022	6863	Litan Das	108857	118504	24,100	6,72,000	6,89,393
10	22007	62	20-12-2021	6433	Litan Das	108857	118504	23,400	6,72,000	6,88,616
11	3067	7	16-03-2023	279	Alkama Ali	55417	107835	36,200	60,000	1,04,103
12	3067	51	20-04-2023	1442	Alkama Ali	55417	107835	36,200	60,000	1,01,279
13	3067	625	17-11-2022	9681	Alkama Ali	55417	107835	36,200	60,000	96,935
14	3067	51	20-04-2023	1442	Md Jahir Uddin	50073	147642	35,300	70,000	96,880
15	3067	7	16-03-2023	279	Biswanath Sinha	55719	112806	31,200	60,000	90,821
16	3067	51	20-04-2023	1442	Biswanath Sinha	55719	112806	31,200	60,000	90,821
17	3067	7	16-03-2023	279	Purnendu Ghosh	55656	128773	27,100	60,000	89,955
18	3067	51	20-04-2023	1442	Purnendu Ghosh	55656	128773	27,100	60,000	89,955
19	3067	625	17-11-2022	9681	Biswanath Sinha	55719	112806	31,200	60,000	88,665
20	3067	625	17-11-2022	9681	Md Jahir Uddin	50073	147642	35,300	60,000	87,584
21	3067	7	16-03-2023	279	Dipankar Sinha	55630	132625	27,100	60,000	87,455
22	3067	51	20-04-2023	1442	Dipankar Sinha	55630	132625	27,100	60,000	87,455

²⁷³ excluding admissible deductions

Appendix 6.2.2 (contd.)

Fraudulent withdrawal of salary by inserting inadmissible amount in “Other allowance” field in HRMS
(Reference: Paragraph 6.2)

Sl. No.	DDO code	Bill No.	Bill date	Bill ID No.	Employee name	Employee No. (HRMS)	Beneficiary code (CTOS)	Basic pay	Other allowance	Net salary paid ²⁷⁴
23	3067	729	20-12-2022	10974	Alkama Ali	55417	107835	36,200	50,000	86,935
24	3067	7	16-03-2023	279	Md Jahir Uddin	50073	147642	35,300	60,000	86,880
25	3067	625	17-11-2022	9681	Purnendu Ghosh	55656	128773	26,300	60,000	85,775
26	3067	388	20-08-2022	5783	Md Jahir Uddin	50073	147642	35,300	50,000	85,084
27	3067	388	20-08-2022	5783	Alkama Ali	55417	107835	36,200	50,000	84,935
28	3067	298	21-07-2022	4533	Md Jahir Uddin	50073	147642	35,300	50,000	83,319
29	3067	625	17-11-2022	9681	Dipankar Sinha	55630	132625	26,300	60,000	83,275
30	3067	388	20-08-2022	5783	Biswanath Sinha	55719	112806	31,200	50,000	81,459
31	3067	729	20-12-2022	10974	Biswanath Sinha	55719	112806	31,200	50,000	78,744
32	3067	298	21-07-2022	4533	Biswanath Sinha	55719	112806	31,200	50,000	77,129
33	3067	388	20-08-2022	5783	Sujan Sen	53189	114396	31,200	50,000	76,736
34	3067	241	21-06-2022	3506	Sujan Sen	53189	114396	30,300	50,000	76,677
35	3067	241	21-06-2022	3506	Biswanath Sinha	55719	112806	30,300	50,000	76,122
36	3067	388	20-08-2022	5783	Purnendu Ghosh	55656	128773	26,300	50,000	75,775
37	3067	729	20-12-2022	10974	Purnendu Ghosh	55656	128773	26,300	50,000	75,775
38	3067	241	21-06-2022	3506	Md Jahir Uddin	50073	147642	34,300	50,000	75,709
39	3067	298	21-07-2022	4533	Sujan Sen	53189	114396	31,200	50,000	75,176
40	3067	241	21-06-2022	3506	Purnendu Ghosh	55656	128773	26,300	50,000	74,460
41	3067	298	21-07-2022	4533	Purnendu Ghosh	55656	128773	26,300	50,000	74,460
42	3067	729	20-12-2022	10974	Dipankar Sinha	55630	132625	26,300	50,000	73,275
43	3067	729	20-12-2022	10974	Md Jahir Uddin	50073	147642	35,300	50,000	72,644
44	3067	241	21-06-2022	3506	Dipankar Sinha	55630	132625	26,300	50,000	71,960

²⁷⁴ excluding admissible deductions

Appendix 6.2.2 (concl.)

Fraudulent withdrawal of salary by inserting inadmissible amount in “Other allowance” field in HRMS
(Reference: Paragraph 6.2)

Sl. No.	DDO code	Bill No.	Bill date	Bill ID No.	Employee name	Employee No. (HRMS)	Beneficiary code (CTOS)	Basic pay	Other allowance	Net salary paid ²⁷⁵
45	3067	388	20-08-2022	5783	Dipankar Sinha	55630	132625	26,300	50,000	71,072
46	3067	298	21-07-2022	4533	Dipankar Sinha	55630	132625	26,300	50,000	69,767
47	3067	51	20-04-2023	1442	Sujan Sen	53189	114396	31,200	15,000	48,688
48	3067	553	21-10-2022	8740	Alkama Ali	55417	107835	36,200	5,000	41,935
49	3067	553	21-10-2022	8740	Biswanath Sinha	55719	112806	31,200	5,000	38,459
50	3067	553	21-10-2022	8740	Md Jahir Uddin	50073	147642	35,300	5,000	34,584
51	3067	553	21-10-2022	8740	Sujan Sen	53189	114396	31,200	5,000	33,736
52	3067	553	21-10-2022	8740	Purnendu Ghosh	55656	128773	26,300	5,000	32,775
53	3067	553	21-10-2022	8740	Dipankar Sinha	55630	132625	26,300	5,000	30,275
Total of other allowances									95,26,205	

²⁷⁵ excluding admissible deductions

Appendix 6.2.3

Excess salary payment and Fraudulent withdrawal in “Other allowance” field in HRMS
(Reference: Paragraph 6.2)

(Amount in ₹)

Sl. No.	DDO Code	Bill ID	Bill No.	Bill Date	Employee Name	Employee Number (HRMS)	Beneficiary Code (CTOS)	Net salary as per salary bill (HRMS)	Actual salary paid (CTOS)	Excess payment
a	b	c	d	e	f	g	h	i	j	k (j-i)
A Excess payment of salary										
1	22007	7672	66	16-12-2022	Litan Das	108857	118504	20,310	8,92,310	8,72,000
2	22007	8670	71	17-01-2023	Litan Das	108857	118504	26,862	8,98,862	8,72,000
3	22007	9760	78	21-02-2023	Litan Das	108857	118504	23,586	8,95,586	8,72,000
4	22007	5959	50	15-10-2022	Litan Das	108857	118504	22,310	7,94,310	7,72,000
5	22007	6796	56	16-11-2022	Litan Das	108857	118504	20,310	7,92,310	7,72,000
6	22007	5740	57	17-11-2021	Litan Das	108857	118504	16,616	6,88,616	6,72,000
7	22007	3212	33	20-08-2021	Litan Das	108857	118504	18,116	3,90,116	3,72,000
8	22007	3816	39	20-09-2021	Litan Das	108857	118504	18,616	3,90,616	3,72,000
9	22007	4818	52	20-10-2021	Litan Das	108857	118504	18,616	3,90,616	3,72,000
10	22007	4750	48	20-10-2020	Litan Das	108857	118504	18,933	99,933	81,000
11	22007	113	2	16-03-2021	Litan Das	108857	118504	18,116	90,116	72,000
12	22007	723	13	19-04-2021	Litan Das	108857	118504	18,116	90,116	72,000
13	22007	1358	18	17-05-2021	Litan Das	108857	118504	18,116	90,116	72,000
14	22007	1940	23	20-06-2021	Litan Das	108857	118504	18,116	90,116	72,000
15	22007	2393	28	20-07-2021	Litan Das	108857	118504	18,116	90,116	72,000
16	22007	6637	65	20-01-2021	Litan Das	108857	118504	18,489	90,489	72,000
17	22007	7317	70	19-02-2021	Litan Das	108857	118504	18,489	90,489	72,000
18	22007	1862	16	20-06-2020	Litan Das	108857	118504	18,385	89,385	71,000
19	22007	2338	21	20-07-2020	Litan Das	108857	118504	18,385	89,385	71,000
20	22007	3014	27	24-08-2020	Litan Das	108857	118504	18,433	89,433	71,000
21	22007	3552	32	20-09-2020	Litan Das	108857	118504	18,933	89,933	71,000
22	22007	6042	58	20-12-2020	Litan Das	108857	118504	18,433	89,433	71,000

Appendix 6.2.3 (contd.)
Excess salary payment and Fraudulent withdrawal in “Other allowance” field in HRMS
(Reference: Paragraph 6.2)

Sl. No.	DDO Code	Bill ID	Bill No.	Bill Date	Employee Name	Employee Number (HRMS)	Beneficiary Code (CTOS)	Net salary as per salary bill (HRMS)	Actual salary paid (CTOS)	Excess payment
<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e</i>	<i>f</i>	<i>g</i>	<i>h</i>	<i>i</i>	<i>j</i>	<i>k (j-i)</i>
23	22007	5337	53	17-11-2020	Litan Das	108857	118504	18,433	88,933	70,500
24	22007	68	2	18-03-2020	Litan Das	108857	118504	19,385	89,385	70,000
25	22007	581	7	17-04-2020	Litan Das	108857	118504	19,385	89,385	70,000
26	22007	1215	11	20-05-2020	Litan Das	108857	118504	19,385	89,385	70,000
27	22007	7111	74	18-01-2020	Litan Das	108857	118504	19,385	89,385	70,000
28	22007	7805	79	18-02-2020	Litan Das	108857	118504	19,385	89,385	70,000
29	22007	6459	65	18-12-2019	Litan Das	108857	118504	18,677	78,677	60,000
30	22007	3208	33	19-08-2019	Litan Das	108857	118504	18,677	68,677	50,000
31	22007	5068	54	18-10-2019	Litan Das	108857	118504	19,177	69,177	50,000
32	22007	5745	59	18-11-2019	Litan Das	108857	118504	18,677	68,677	50,000
33	22007	703	8	24-04-2019	Litan Das	108857	118504	18,029	58,029	40,000
34	22007	1194	13	20-05-2019	Litan Das	108857	118504	18,029	58,029	40,000
35	22007	1805	20	18-06-2019	Litan Das	108857	118504	18,029	58,029	40,000
36	22007	133	2	18-03-2019	Litan Das	108857	118504	23,029	53,029	30,000
37	22007	6768	91	17-01-2019	Litan Das	108857	118504	23,029	53,029	30,000
38	22007	7437	100	18-02-2019	Litan Das	108857	118504	23,029	53,029	30,000
Total-A										77,28,500

Appendix 6.2.3 (concl.d.)

Excess salary payment and Fraudulent withdrawal in “Other allowance” field in HRMS

(Reference: Paragraph 6.2)

										(Amount in ₹)		
Sl. No.	DDO code	Bill ID No.	Bill No	Bill Date	Employee name	Employee No. (HRMS)	Beneficiary code (CTOS)	Basic pay	Other allowance	Net salary paid		
B	Fraudulent withdrawal of salary by inserting inadmissible amount in “Other allowance” field in HRMS											
1	22007	5004	38	18-09-2022	Litan Das	108857	118504	27,300	7,73,205	7,95,259		
2	22007	7825	72	17-02-2022	Litan Das	108857	118504	24,100	7,72,000	7,89,393		
3	22007	3521	31	16-08-2022	Litan Das	108857	118504	24,100	7,72,000	7,88,598		
4	22007	194	2	18-03-2022	Litan Das	108857	118504	24,100	7,72,000	7,87,393		
5	22007	724	8	20-04-2022	Litan Das	108857	118504	24,100	7,72,000	7,87,393		
6	22007	1464	15	20-05-2022	Litan Das	108857	118504	24,100	7,72,000	7,87,393		
7	22007	2389	20	18-06-2022	Litan Das	108857	118504	24,100	7,72,000	7,87,393		
8	22007	2906	26	15-07-2022	Litan Das	108857	118504	24,100	7,72,000	7,87,393		
9	22007	6863	67	17-01-2022	Litan Das	108857	118504	24,100	6,72,000	6,89,393		
10	22007	6433	62	20-12-2021	Litan Das	108857	118504	23,400	6,72,000	6,88,616		
Total -B									75,21,205			
Total (A+B)									1,52,49,705			

Appendix 6.2.4

Fraudulent withdrawal of salary by preparing bills of terminated employees

(Reference: Paragraph 6.2)

(Amount in ₹)

Sl. No.	Bill No.	Bill date	DDO code	Bill prepared in HRMS No./ Employee name	Salary amount	Transferred to (Employee name)	Total amount drawn by Subhas Das
1	14	16-05-2020	9217	26808/ Apurba Das	33,296	11680/ Subhas Das	58,537
2	19	16-06-2020	9217	103770/ Prasenjit Dasgupta	33,296	11680/ Subhas Das	58,537
3	23	20-07-2020	9217	103770/ Prasenjit Dasgupta	33,296	11680/ Subhas Das	59,509
4	27	16-08-2020	9217	26808/ Apurba Das	33,296	11680/ Subhas Das	59,509
5	34	16-09-2020	9217	26808/ Apurba Das	33,296	11680/ Subhas Das	59,509
6	42	16-10-2020	9217	103770/ Prasenjit Dasgupta	33,296	11680/ Subhas Das	59,509
7	52	16-12-2020	9217	26808/ Apurba Das	33,296	11680/ Subhas Das	59,509
8	59	16-01-2021	9217	26808/ Apurba Das	33,296	11680/ Subhas Das	59,709
9	8	16-04-2021	9217	26808/ Apurba Das	34,217	11680/ Subhas Das	61,416
10	12	16-05-2021	9217	26808/ Apurba Das	34,217	11680/ Subhas Das	61,416
11	28	16-08-2021	9217	26808/ Apurba Das	34,217	11680/ Subhas Das	60,415
12	35	16-09-2021	9217	26808/ Apurba Das	34,217	11680/ Subhas Das	60,415
13	44	16-10-2021	9217	26808/ Apurba Das	34,217	11680/ Subhas Das	60,415
14	51	16-11-2021	9217	26808/ Apurba Das	34,217	11680/ Subhas Das	58,415
15	8	16-04-2022	9217	26808/ Apurba Das	34,217	11680/ Subhas Das	58,415
16	13	16-05-2022	9217	26808/ Apurba Das	34,217	11680/ Subhas Das	58,415
17	18	16-06-2022	9217	26808/ Apurba Das	34,217	11680/ Subhas Das	58,415
18	23	16-07-2022	9217	26808/ Apurba Das	35,144	11680/ Subhas Das	60,372
19	32	16-09-2022	9217	26808/ Apurba Das	36,724	11680/ Subhas Das	62,391
20	41	17-10-2022	9217	26808/ Apurba Das	36,724	11680/ Subhas Das	62,391
21	49	16-12-2022	9217	26808/ Apurba Das	36,724	11680/ Subhas Das	60,391
22	58	19-01-2023	9217	26808/ Apurba Das	40,516	11680/ Subhas Das	68,323
23	6	16-04-2023	9217	26808/ Apurba Das	40,516	11680/ Subhas Das	68,323
24	12	16-05-2023	9217	26808/ Apurba Das	40,516	11680/ Subhas Das	68,323
25	22	17-07-2023	9217	26808/ Apurba Das	40,516	11680/ Subhas Das	70,603
Total							8,81,701

Appendix 6.3.1

Details of fraudulent payments by creating fictitious beneficiary

(Reference: Paragraph 6.3)

Sl. No.	Bill ID No.	Bill Date	Particulars	Amount (in ₹)	Remarks
1	2838	11-05-2018	Pay Bill	32,731	
2	6368	15-06-2018	Pay Bill	81,850	
3	9684	26-08-2020	TA Bill	9,900	
4	13522	13-10-2020	TA Bill	9,900	
5	13524	13-10-2020	TA Bill	9,900	
6	13530	13-10-2020	TA Bill	9,900	
7	13532	13-10-2020	TA Bill	9,630	
8	13533	13-10-2020	TA Bill	4,950	
9	20128	05-01-2021	TA Bill	500	
10	21785	04-02-2021	TA Bill	500	
11	3975	31-05-2021	TA Bill	9,900	
12	11322	28-09-2021	TA Bill	9,900	
13	11327	28-09-2021	TA Bill	9,900	
14	22381	16-02-2022	TA Bill	9,900	
15	21862	07-02-2022	TA Bill	19,800	
16	3868	19-05-2022	TA Bill	9,900	
17	3869	19-05-2022	TA Bill	19,800	
18	3870	19-05-2022	TA Bill	29,700	
19	3878	19-05-2022	TA Bill	9,900	
20	3879	19-05-2022	TA Bill	19,800	
21	5086	07-06-2022	TA Bill	19,800	
22	5088	07-06-2022	TA Bill	8,370	
23	5089	07-06-2022	TA Bill	9,900	
24	6649	28-06-2022	TA Bill	9,900	
25	6747	01-07-2022	TA Bill	9,900	
26	6133	20-06-2022	TA Bill	9,900	
27	6134	20-06-2022	TA Bill	9,900	
28	6135	20-06-2022	TA Bill	8,460	
29	6136	20-06-2022	TA Bill	19,800	
30	6137	20-06-2022	TA Bill	19,800	
31	9678	06-08-2022	TA Bill	9,900	
32	9679	06-08-2022	TA Bill	9,900	
33	9680	06-08-2022	TA Bill	28,260	
34	9681	06-08-2022	TA Bill	19,800	
35	9682	06-08-2022	TA Bill	19,800	
36	9683	06-08-2022	TA Bill	18,720	
37	10706	23-08-2022	TA Bill	19,800	
38	10707	23-08-2022	TA Bill	19,800	
39	10708	23-08-2022	TA Bill	19,800	
40	10711	18-08-2022	TA Bill	18,270	
41	10712	23-08-2022	TA Bill	19,800	
42	17371	02-11-2022	TA Bill	9,900	
43	17372	02-11-2022	TA Bill	19,800	
44	17373	02-11-2022	TA Bill	19,800	TA bill produced to Audit

Appendix 6.3.1 (concl.)

Details of fraudulent payments by creating fictitious beneficiary

(Reference: Paragraph 6.3)

Sl. No.	Bill ID No.	Bill Date	Particulars	Amount (in ₹)	Remarks
45	17377	02-11-2022	TA Bill	19,800	
46	17379	02-11-2022	TA Bill	9,900	
47	17380	02-11-2022	TA Bill	19,800	
48	17620	07-11-2022	TA Bill	9,900	
49	18107	14-11-2022	TA Bill	9,900	
50	19858	03-12-2022	TA Bill	9,900	TA bill produced to Audit
51	23364	13-01-2023	TA Bill	29,700	TA bill produced to Audit
52	23365	13-01-2023	TA Bill	19,800	TA bill produced to Audit
53	23366	13-01-2023	TA Bill	19,800	
54	23367	13-01-2023	TA Bill	19,800	
55	23493	16-01-2023	TA Bill	19,800	
56	23494	16-01-2023	TA Bill	9,900	
57	24415	24-01-2023	TA Bill	9,900	
58	24516	21-01-2023	TA Bill	9,900	
59	25430	07-02-2023	TA Bill	19,800	
60	27796	09-03-2023	TA Bill	9,540	
61	29101	17-03-2023	TA Bill	9,900	
62	3326	08-05-2023	TA Bill	29,700	TA bill produced to Audit
63	3398	19-05-2023	TA Bill	9,900	
64	4585	24-05-2023	TA Bill	9,540	
65	7071	23-06-2023	TA Bill	9,540	
66	7552	07-07-2023	TA Bill	9,900	
67	8537	21-07-2023	Pay Bill	2,14,570	
68	7595	10-07-2023	TA Bill	9,900	
69	10968	25-08-2023	TA Bill	9,900	TA bill produced to Audit
70	11321	30-08-2023	TA Bill	19,530	
71	11873	04-09-2023	TA Bill	9,900	TA bill produced to Audit
72	11874	04-09-2023	TA Bill	9,900	
73	12142	11-09-2023	TA Bill	9,900	TA bill produced to Audit
74	12266	12-09-2023	TA Bill	9,900	TA bill produced to Audit
75	13705	25-09-2023	TA Bill	9,900	
76	15230	04-10-2023	TA Bill	9,900	
77	19766	21-11-2023	TA Bill	9,900	TA bill produced to Audit
78	20430	30-11-2023	TA Bill	29,700	
79	20429	30-11-2023	TA Bill	7,200	
80	20241	28-11-2023	TA Bill	4,500	
81	22596	26-12-2023	TA Bill	9,900	TA bill produced to Audit
82	22992	01-01-2024	TA Bill	29,700	
83	23745	12-01-2024	TA Bill	9,900	
Total				14,37,061	

Appendix 6.3.2

Details of inadmissible payment of TA/ DA bills

(Reference: Paragraph 6.3)

Sl. No.	Bill No	Bill ID	Date	Amount (in ₹)	Remarks
A	Shri John Jamatia, UDC (Beneficiary code-191019)				
1	346	9684	26-08-2020	9,900	Office copy of the Bill not produced to audit
2	489	13527	13-10-2020	4,950	Payment received through this bill, but name not included in the office copy of the treasury statement
3	490	13530	13-10-2020	9,900	Office copy of the Bill not produced to audit
4	491	13532	13-10-2020	9,900	Office copy of the Bill not produced to audit
5	492	13533	13-10-2020	9,900	Payment received through this bill, but name not included in the office copy of the treasury statement
6	494	13522	13-10-2020	9,900	Office copy of the Bill not produced to audit
7	495	13524	13-10-2020	9,900	Office copy of the Bill not produced to audit
8	496	13526	13-10-2020	9,900	Payment received through this bill, but name not included in the office copy of the treasury statement
9	497	13520	13-10-2020	9,900	Payment received through this bill, but name not included in the office copy of the treasury statement
10	556	15918	10-11-2020	8,770	Payment received through this bill, but name not included in the office copy of the treasury statement
11	559	15915	10-11-2020	9,900	Payment received through this bill, but name not included in the office copy of the treasury statement
12	560	15912	10-11-2020	2,935	Payment received through this bill, but name not included in the office copy of the treasury statement
13	833	20128	05-01-2021	11,200	Payment received through this bill, but name not included in the office copy of the treasury statement
14	895	21785	04-02-2021	2,920	Payment received through this bill, but name not included in the office copy of the treasury statement
15	932	23190	20-02-2021	5,220	Office copy of the Bill not produced to audit
16	1023	26197	22-03-2021	12,520	Payment received through this bill, but name not included in the office copy of the treasury statement
17	1024	26201	22-03-2021	2,800	Office copy of the Bill not produced to audit
18	1040	27093	25-03-2021	2,000	Payment received through this bill, but name not included in the office copy of the treasury statement
19	1043	27092	25-03-2021	3,000	Payment received through this bill, but name not included in the office copy of the treasury statement
20	156	2971	17-05-2021	29,700	Office copy of the Bill not produced to audit
21	157	2970	17-05-2021	15,750	Payment received through this bill, but name not included in the office copy of the treasury statement
22	194	4216	24-05-2021	18,720	Office copy of the Bill not produced to audit
23	223	4111	02-06-2021	39,600	Office copy of the Bill not produced to audit
24	224	4107	02-06-2021	29,700	Office copy of the Bill not produced to audit
25	275	5066	21-06-2021	29,700	Office copy of the Bill not produced to audit
26	300	6006	07-07-2021	27,270	Office copy of the Bill not produced to audit
27	354	8062	29-07-2021	39,600	Office copy of the Bill not produced to audit
28	355	8063	29-07-2021	4,500	Office copy of the Bill not produced to audit
29	429	9795	02-09-2021	24,480	Payment received through this bill, but name not included in the office copy of the treasury statement

Appendix 6.3.2 (contd.)

Details of inadmissible payment of TA/ DA bills

(Reference: Paragraph 6.3)

Sl. No.	Bill No	Bill ID	Date	Amount (in ₹)	Remarks
30	482	11322	28-09-2021	24,165	Payment received through this bill, but name not included in the office copy of the treasury statement
31	483	11324	28-09-2021	24,750	Office copy of the Bill not produced to audit
32	484	11325	28-09-2021	15,000	Office copy of the Bill not produced to audit
33	485	11327	28-09-2021	23,310	Office copy of the Bill not produced to audit
34	486	11328	28-09-2021	13,770	Office copy of the Bill not produced to audit
35	524	12622	01-10-2021	5,960	Office copy of the Bill not produced to audit
36	525	12609	01-10-2021	7,920	Payment received through this bill, but name not included in the office copy of the treasury statement
37	528	12606	01-10-2021	29,730	Payment received through this bill, but name not included in the office copy of the treasury statement
38	529	12599	01-10-2021	29,700	Office copy of the Bill not produced to audit
39	531	12613	01-10-2021	9,900	Payment received through this bill, but name not included in the office copy of the treasury statement
40	532	12601	01-10-2021	9,900	Office copy of the Bill not produced to audit
Total				5,98,540	
Sl. No.	Bill No	Bill ID	Date	Amount (in ₹)	Remarks
B Shri Suchitra Singha, LDC (Beneficiary code-232638)					
1	532	12601	01-10-2021	4,950	Office copy of the Bill not produced to audit
2	524	12622	01-10-2021	7,975	Office copy of the Bill not produced to audit
3	531	12613	01-10-2021	3,400	Name present in the treasury statement of the bill, but name not included in the office copy of treasury statement of the bill
4	529	12599	01-10-2021	14,760	Office copy of the Bill not produced to audit
5	528	12606	01-10-2021	19,800	Office copy of the Bill not produced to audit
6	484	11325	28-09-2021	9,750	Office copy of the Bill not produced to audit
7	483	11324	28-09-2021	9,090	Office copy of the Bill not produced to audit
8	485	11327	28-09-2021	11,970	Office copy of the Bill not produced to audit
9	486	11328	28-09-2021	9,900	Name present in the treasury statement of the bill, but name not included in the office copy of treasury statement of the bill
10	179	4125	30-05-2020	4,950	Payment received through this bill, but name not included in the office copy of the treasury statement of bill.
Total				96,545	
Sl. No.	Bill No.	Bill ID	Date	Amount (in ₹)	Remarks
C Shri Harinath Debbarma, (Beneficiary code-140038, Constable No. C/10534)					
1	716	10706	23-08-2022	9,900	Office copy of the Bill not produced to audit
2	713	10707	23-08-2022	9,900	Office copy of the Bill not produced to audit
3	714	10708	23-08-2022	13,185	Office copy of the Bill not produced to audit
4	715	10712	23-08-2022	29,700	Office copy of the Bill not produced to audit
5	1642	16284	19-10-2022	9,900	Office copy of the Bill not produced to audit

Appendix 6.3.2 (concl.)

Details of inadmissible payment of TA/ DA bills

(Reference: Paragraph 6.3)

Sl. No.	Bill No	Bill ID	Date	Amount (in ₹)	Remarks
6	1107	17369	02-11-2022	19,800	Office copy of the Bill not produced to audit
7	1108	17371	02-11-2022	19,800	Office copy of the Bill not produced to audit
8	1116	17373	02-11-2022	19,800	By using his Constable ID C/10534
9	1113	17379	02-11-2022	19,800	Office copy of the Bill not produced to audit
10	1114	17380	02-11-2022	9,900	Office copy of the Bill not produced to audit
11	1242	19858	03-12-2022	9,900	By using his Constable ID C/10534
12	1420	23364	13-01-2023	9,900	By using his Constable ID C/10534
13	1418	23365	13-01-2023	19,800	By using different Constable ID C/10407
14	1419	23366	13-01-2023	19,800	By using his Constable ID C/10534
15	1417	23367	13-01-2023	9,900	Office copy of the Bill not produced to audit
16	1434	23493	16-01-2023	9,900	By using his Constable ID C/10534
17	1479	24516	21-01-2023	19,800	Office copy of the Bill not produced to audit
18	162	3326	08-05-2023	19,800	By using his Constable ID C/10534
19	242	3998	19-05-2023	7,200	Office copy of the Bill not produced to audit
20	650	10968	25-08-2023	9,900	By using different Constable ID C/10521
21	737	11873	04-09-2023	9,900	By using different Constable ID C/10304
22	751	12142	11-09-2023	9,900	By using different Constable ID C/10306
23	753	12266	12-09-2023	9,900	By using different Constable ID C/10304
24	1048	19766	21-11-2023	9,900	By using different Constable ID C/10640
25	1269	22596	26-12-2023	9,900	By using different Constable ID C/10602
				3,47,085	
Sl. No.	Bill No	Bill ID	Date	Amount (in ₹)	Remarks
D	Shri Khokan Dey, LDC (Beneficiary code-151973)				
1	1269	22596	26-12-2023	9,900	By using Constable ID C/10606
2	1417	23367	13-01-2023	9,900	Office copy of the Bill not produced to audit
3	751	12142	11-09-2023	9,900	By using Constable ID C/10304
4	753	12266	12-09-2023	9,900	By using Constable ID C/10301
5	1420	23364	13-01-2023	9,900	By using Constable ID C/10603
6	1418	23365	13-01-2023	9,900	By using Constable ID C/103076
7	1419	23366	13-01-2023	15,930	By using Constable ID C/10504
				75,330	
Total (A+B+C+D)				11,17,500	

Appendix 6.3.3

Details of excess payment of salary
(Reference: Paragraph 6.3)

Name	Months	As per HRMS data			As per CTOS data			Salary credited	
		Employee No.	Amount (in ₹)	GPF A/C No.	Beneficiary code	Amount (in ₹)	Bank A/C No.	Less (in ₹)	More (in ₹)
Shri Parimal Debbarma, Constable	November 2020	043249	42,717	15257	232648	2,717	..xxxxxx0191	40,000	--
	September 2021	043249	51,372	15257	232648	20,372	..xxxxxx0191	31,000	--
	January 2022	043249	43,872	15257	232648	28,872	..xxxxxx0191	15,000	--
Shri Suchitra Singha, LDC	November 2020	045028	24,465	35431	106204	64,465	..xxxxxx5992	--	40,000
	September 2021	045028	30,336	35431	232638	61,336	..xxxxxx2438	--	31,000
	January 2022	045028	30,336	35431	232638	45,336	..xxxxxx2438	--	15,000
Total								86,000	86,000