

## TABLE OF CONTENTS

	Paragraph	Page(s)
Preface	-	iii
Overview	-	v
<b>CHAPTER-I</b>		
<b>SOCIAL SECTOR</b>		
Introduction	1.1	1
Planning and conduct of Audit	1.1.1	2
<b>PERFORMANCE AUDIT</b>		
<b>Labour Welfare Department</b>		
Performance Audit on Welfare of Building and Other Construction Workers	1.2	2
Performance Audit on Working of Assam Tea Employees Provident Fund Organisation	1.3	39
<b>COMPLIANCE AUDIT PARAGRAPHS</b>		
<b>Health and Family Welfare Department</b>		
Subject Specific Compliance Audit on Public Health Infrastructure and Management of Health Services	1.4	98
<b>Tribal Affairs (Plain) Department</b>		
Subject Specific Compliance Audit on Functioning of selected Autonomous Councils, Assam	1.5	142
<b>Welfare of Minorities and Development Department</b>		
Unfruitful expenditure of ₹1.88 crore	1.6.1	163
<b>Labour Welfare Department</b>		
Loss of revenue	1.6.2	165
<b>Health and Family Welfare Department</b>		
Wasteful Expenditure	1.6.3	166
<b>CHAPTER-II</b>		
<b>ECONOMIC SECTOR</b>		
Introduction	2.1	169
Planning and conduct of Audit	2.1.1	170
<b>PERFORMANCE AUDIT</b>		
<b>Agriculture Department</b>		
Performance Audit on Functioning of Assam Agricultural University	2.2	170
<b>Finance Department</b>		
Performance Audit on e-Procurement in Assam	2.3	199

<b>COMPLIANCE AUDIT PARAGRAPHS</b>		
<b>Public Works (Roads) Department</b>		
Compromising the integrity of contract by making drastic changes in scope of awarded work	2.4.1	218
<b>CHAPTER-III</b>		
<b>GENERAL SECTOR</b>		
Introduction	3.1	223
Planning and conduct of Audit	3.1.1	224
<b>COMPLIANCE AUDIT PARAGRAPHS</b>		
<b>Revenue and Disaster Management Department</b>		
Subject Specific Compliance Audit on Utilisation of State Disaster Response Fund	3.2	224
Unauthorised & doubtful utilisation of ₹2.03 crore	3.3.1	237
<b>Legislative Department</b>		
Unfruitful expenditure	3.3.2	241
<b>CHAPTER-IV</b>		
<b>GENERAL</b>		
Follow-up on Audit Reports	4.1	243
Action taken on recommendations of the PAC	4.2	243
Response to audit observations and compliance thereof by senior officials	4.3	243
<b>APPENDICES</b>		
Appendices		247
Glossary of Abbreviations		335