APPENDICES

Appendix-1.1

(Reference to paragraph-1.2.4.1)

Statement showing the position of approval of Labour Budget for the period 2013-14 to 2023-24

(In lakh)

Sl. No.	Year	Status of approval	Person days approved		Date of Approval by GoI	
			Original	Revised	Original	Revised
1	2013-14	Approved	357.80	-	08.03.2013	-
2	2014-15	Not available	-	-	Not available	Not available
3	2015-16	Not available	-	-	Not available	Not available
4	2016-17	Approved	480	-	21.03.2016	-
5	2017-18	Not available	-	-	Not available	Not available
6	2018-19	Approved	500	-	09.03.2018	-
7	2019-20	Approved	500	615	21.02.2019	02.03.2020
8	2020-21	Approved	650	900	Not available	05.02.2021
9	2021-22	Approved	650	730	16.02.2021	-
10	2022-23	Approved	550	792	29.03.2022	-
11	2023-24	Approved	600	900	14.02.2023	19.03.2024

Appendix-1.2

(Reference to paragraph-1.2.4.7.4)

Details of payment made against supply of Job Cards Laminated Covers

Sl. No.	Name of District(s)	Nos. of Plastic Cover & Ribbons	Name of Supplier	Value of Plastic cover (@₹12.50)	Value of Ribbon (@₹6.90)	Bill Value (₹)	Total GST (₹)	Total amount. claimed by the supplier (₹)	Deduction made by the Department (₹)				Amount paid to the supplier (₹)
									Income Tax (2 *per cent*)	GST (2 *per cent*)		Total	
1	Dhubri	167720	M/s Asomi Udyog	2096500.00	1157268.00	3253768.00	435233.40	3689001.40	65075	32538	32538	130151	3558850
2	Jorhat, Kamrup (M), Sivasagar	170653	M/s Kiran Enterprise	2133162.50	1177505.70	3310668.00	442844.54	3753512.54	66213	33107	33107	132427	3621086
3	Kamrup	158190	M/a Agarwal Traders	1977375.00	1091511.00	3068886.00	410503.05	3479389.05	61378	30689	30689	122756	3356633
4	Karbi Anglong	121237	M/s Kamrup Enterprise	1515462.50	836535.30	2351997.00	314610.02	2666607.02	47040	23520	23520	94080	2572528
5	Karimganj	148554	M/s Balaji Creations, Guwahati	1856925.00	1025022.60	2881947.60	385497.63	3267445.23	57639	28819	28819	115277	3152168
6	Lakhimpur	150113	M/s Chowdhury Traders, Guwahati	1876412.50	1035779.70	2912192.20	389543.24	3301735.44	58244	29122	29122	116488	3185247
7	Morigaon	136726	M/s Kamakhya Printing and Stationery	1709075.00	943409.40	2652484.40	354803.97	3007288.37	53050	26525	26525	106100	2901188
8	Sinitpur & Dima Hasao	154560	M/s Das Printers, Guwahati	1932000.00	1066464.00	2998464.00	401083.20	3399547.20	59969	29985	29985	119939	3279608
9	Majuli & Dibrugarh	172750	M/s Ashoka Enterprise	2159375.00	1191975.00	3351350.00	448286.25	3799636.25	67027	33514	33514	134055	3665581
10	Hailakandi & Hojai	175013	M/s Syam Press	2187662.50	1207589.70	3395252.20	454158.74	3849410.94	67905	33953	33953	135811	3713600
11	Kokrajhar	111321	M/s I.T. Press	1391512.50	768114.90	2159627.40	288878.00	2448505.40	43193	21596	21596	86385	2362120
12	Udalguri	126575	M/s I.T. Press	1582187.50	873367.50	2455555.00	328462.13	2784017.13	49111	24556	24556	98223	2685794
13	Chirang and Darrang	180181	M/s Bezbaruah Enterprise, Nagaon	2252262.50	1243248.90	3495511.40	467569.70	3963081.10	69910	34955	34955	139820	3823261
14	Barpeta	191901	M/s Smart Entrade Private Limited, Guwahati	2398762.50	1324116.90	3722879.40	497983.10	4220862.50	74458	37229	37229	148916	4071947
15	Bongaigaon and Tinsukia	183360	M/s Kaziranga Traders, Nagaon	2292000.00	1265184.00	3557184.00	475819.20	4033003.20	71144	35572	35572	142288	3890715
16	Nalbari and Biswanath Chariali	211312	M/s Dutta Enterprise Nagaon	2641400.00	1458052.80	4099452.80	548354.64	4647807.44	81989	40995	40995	163979	4483828

Sl. No.	Name of District(s)	Nos. of Plastic Cover & Ribbons	Name of Supplier	Value of Plastic cover (@₹12.50)	Value of Ribbon (@₹6.90)	Bill Value (₹)	Total GST (₹)	Total amount. claimed by the supplier (₹)	Deduction made by the Department (₹)				Amount paid to the supplier (₹)
									Income Tax (2 *per cent*)	GST (2 *per cent*)		Total	
17	Charaideo and Golaghat	179178	M/s Saraighat Printing and Stationery	2239725.00	1236328.20	3476053.20	464966.91	3941020.11	69521	34761	34761	139043	3801977
18	Goalpara and Dhemaji	213839	M/s H.S. Enterprise, Nagaon	2672987.50	1475489.10	4148476.60	554912.21	4703388.81	82970	41485	41485	165940	4537449
19	Baksa, South Salmora & Mancachar	206692	M/s Seasons, Guwahati	2583650.00	1426174.80	4009824.80	536365.74	4546190.54	80196	40098	40098	160392	4385799
20	Nagaon	187453	M/s Business Enterprise, Guwahati	2343162.50	1293425.70	3636588.20	486440.54	4123028.74	72732	36366	36366	145464	3977565
21	Cachar	182373	M/s Brahmaputra Printing and Statinery	2279662.50	1258373.70	3538036.20	473257.94	4011294.14	70761	35380	35380	141521	3869773
	Total	**3529701**		**44121262.50**	**24354936.90**	**68476199.40**	**9159574.10**	**77635773.50**	**1369525**	**684765**	**684765**	**2739055**	**74896717**

Appendix-1.3

(Reference to paragraph-1.2.4.7.5)

Statement showing the details of maintenance of records in the selected GPs

Sl. No.	Name of the record to be maintained	Contents of the Record	Level of Maintenance	Status of maintenance	Name of the selected GPs which maintained the records
1	Tender/Contract Register	Details of tender advertised or floated by Gram Panchayat/ Block/ District as per Annexure-16 of Guidelines	GP, Block and District	Maintained by 12 GPs.	Bordoibam GP, Uttar Laluk GP, Dikrong GP, Tinthengia GP, BMP GP, Majadabri GP, Grahampur GP, Rangsupur GP, Thakurpur GP, Barkhamukh GP, Subansiri GP, Deolia GP
2	Material Procurement Register	Information on details of material procured as per Annexure-16 of Guidelines.	GP, Block and District	Maintained by 28 GPs.	Dingdinga Parowa GP, Beldubi GP, Chirakuti GP, Airkata GP, Boyzeralga GP, Kazaikata Suapata GP, Nayeralga GP, Sagunmari GP, Laipuli GP, Langkashi GP, Lakhipathar GP, Tengapani GP, Bijulibon GP, Maithong GP, Puronipukhuri GP, Tongona GP, Deolia GP, Bordoibam GP, Uttar Laluk GP, Dikrong GP, Tinthengia GP, BMP GP, Majadabri GP, Grahampur GP, Rangsupur GP, Thakurpur GP, Barkhamukh GP, Subansiri GP
3	e-Muster Roll Receipt/Issue Folder/Register for GP	Copy of printout from NREGASoft of e-muster rolls received by GP and paper muster roll received in exceptional and unavoidable circumstance as per **Annexures -13**	GP	Maintained by 19 GPs.	Laipuli GP, Langkashi GP, Lakhipathar GP, Tengapani GP, Maithong GP, Puronipukhuri GP, Tongona GP, Deolia GP, Bordoibam GP, Uttar Laluk GP, Dikrong GP, Tinthengia GP, BMP GP, Majadabri GP, Grahampur GP, Rangsupur GP, Thakurpur GP, Barkhamukh GP, Subansiri GP
4	Job Card Application Register	Name of the applicant, date of receipt of application and the details of job cards issued as per **Annexure -18**.	Block and GP	Maintained by 29 GPs.	Laipuli GP, Langkashi GP, Lakhipathar GP, Tengapani GP, Maithong GP, Puronipukhuri GP, Tongona GP, Deopani VDC, Nilip VDC, Binnakandi GP, Rupaibali GP, Pabda GP, Kaptanpur GP, Deolia GP, Bordoibam GP, Uttar Laluk GP, Dikrong GP, Tinthengia GP, BMP GP, Joypur GP, Habrubil GP, Panbari GP, Satyapur GP, Majadabri GP, Grahampur GP, Rangsupur GP, Thakurpur GP, Barkhamukh GP, Subansiri GP
5	Employment Register	Information on details of application for work, allotment of work, performance of work and the wages or unemployment allowance paid to the worker as per **Annexure -19**.	Block and GP	Maintained by 28 GPs.	Dingdinga Parowa GP, Beldubi GP, Chirakuti GP, Airkata GP, Boyzeralga GP, Sagunmari GP, Nayeralga GP, Kazaikata Suapata GP, Lakhipathar GP, Tengapani GP, Laipuli GP, Langkashi GP, Bijulibon GP, Tongona GP, Maithong GP, Puronipukhuri GP, Deolia GP, Bordoibam GP, Uttar Laluk GP, Dikrong GP, Tinthengia GP, BMP GP, Majadabri GP, Grahampur GP, Rangsupur GP, Thakurpur GP, Barkhamukh GP, Subansiri GP

Sl. No.	Name of the record to be maintained	Contents of the Record	Level of Maintenance	Status of maintenance	Name of the selected GPs which maintained the records
6	Work Register	Details of each work such as serial number and priority in approved shelf of works, name and address of PIA, date on which work was triggered, its cost, location, completion date, expenditure incurred, date on which completion certificate was issued as per Annexure-20.	Block and GP	Maintained by 28 GPs.	Dingdinga Parowa GP, Beldubi GP, Chirakuti GP, Airkata GP, Boyzeralga GP, Sagunmari GP, Nayeralga GP, Kazaikata Suapata GP, Lakhipathar GP, Tengapani GP, Laipuli GP, Langkashi GP, Bijulibon GP, Tongona GP, Maithong GP, Puronipukhuri GP, Deolia GP, Bordoibam GP, Uttar Laluk GP, Dikrong GP, Tinthengia GP, BMP GP, Majadabri GP, Grahampur GP, Rangsupur GP, Thakurpur GP, Barkhamukh GP, Subansiri GP
7	Assets Register	Contains details of the asset, its cost, location, current status, benefits derivable and the details of works as per Annexure-21.	Block and GP	Maintained by 28 GPs.	Dingdinga Parowa GP, Beldubi GP, Chirakuti GP, Airkata GP, Boyzeralga GP, Sagunmari GP, Nayeralga GP, Kazaikata Suapata GP, Lakhipathar GP, Tengapani GP, Laipuli GP, Langkashi GP, Bijulibon GP, Tongona GP, Maithong GP, Puronipukhuri GP, Deolia GP, Bordoibam GP, Uttar Laluk GP, Dikrong GP, Tinthengia GP, BMP GP, Thakurpur GP, Majadabri GP, Grahampur GP, Rangsupur GP, Barkhamukh GP, Subansiri GP
8	Complaint Register	Contains the date of receipt of the complaint, the details of the complainant, the action taken on the complaint, response of complainant on Action Taken Report (ATR), and the date of final disposal as per Annexure-22.	Block and GP	Maintained by 32 GPs.	Dingdinga Parowa GP, Beldubi GP, Chirakuti GP, Airkata GP, Boyzeralga GP, Sagunmari GP, Nayeralga GP, Kazaikata Suapata GP, Lakhipathar GP, Tengapani GP, Laipuli GP, Langkashi GP, Bijulibon GP, Tongona GP, Maithong GP, Puronipukhuri GP, Deolia GP, Uttar Laluk GP, Dikrong GP, Tinthengia GP, BMP GP, Joypur GP, Habrubil GP, Panbari GP, Satyapur GP, Majadabri GP, Grahampur GP, Rangsupur GP, Thakurpur GP, Barkhamukh GP, Subansiri GP, Bordoibam GP

Appendix-1.4

(Reference to paragraph-1.2.6.1.3)

List of works not geo tagged

Sl No	Name of the GP	Name of work/ work code	Work Status	Work Start Date	Sanction Amount (in ₹)	Total Amount paid since inception (in ₹)	Geo Tag Status	Work Completion Date
1	Deopani	Water Harvesting at Sikari Engti/ 0419004001/WC/9010244438	Completed	05-03-20	300000	279408	Not Geo Tagged	14-06-2024
2	Nilip	Minor Irrigation At Ramsing Terang, Reshakhidi Under Mgnrega 2020-21/ 0419004001/IC/9010251804	Completed	18-09-20	400000	393576	Not Geo Tagged	21-07-2023
3	Nilip	Playground At Dokhora Sporting Club Under Mgnrega 2020-21/ 0419004001/LD/9010272861	Completed	01-03-20	200000	194551	Not Geo Tagged and not existed	13-03-2024
4	Binnakandi	Constn of drain from Lakhipur T.E. Factory upto Nitai Tilla (AP Level)/ 0423016006/IC/9010247375	Completed	27-04-20	675206	667939	Not Geo Tagged	03-06-2022
5	Kaptanpur	Const. of Drain from END to K.Mahan Das house at Kaptanpur-I/ 0423016002/IC/9010262501	Completed	20-04-21	780000	722186	Not Geo Tagged	25-02-2022
6	Rupaibali	Const.of RCC Drain frm Rupaibali Timukha to Alim uddin house at Niz Rupaibali/ 0423016009/IC/9010205617	Physically Completed	27-12-19	710200	639829	Not Geo Tagged	#N/A
7	Rupaibali	Renovation of Drain from Anowa Bill to Barak River (Ph-II)/ 0423016006/IC/9010237462	Physically Completed	30-12-19	854900	372123	Not Geo Tagged	#N/A
8	Rupaibali	Const. of MI bund from PWD road Paddy field via Paki Mia Laskar house at Dumkar/ 0423016009/FP/9010257792	Completed	21-01-21	674535	656638	Not Geo Tagged	16-05-2023
9	Badardur-Masimpur	Const Of I Bund From Near ShivChand Goala Land to Tilkuri Nala at Masimpur-ii/ 0423015/IC/9010227974	Completed	01-04-19	1341700	757860	Not Geo Tagged and not existed	#N/A
10	Badardur-Masimpur	Const of M I Bund near Subal Rajbhar House Dwarabone Ferry Ghat at Masimpur/ 0423015004/FP/9010245889	Physically Completed	18-11-19	1143000	795048	Not Geo Tagged	#N/A
11	Badardur-Masimpur	Const of CC block rd from Das para to masimpur pt-ii masjid at masimpur pt-ii/ 0423015005/RC/9010218748	Physically Completed	07-03-21	6495000	4981975	Not Geo Tagged	#N/A
12	Badardur-Masimpur	Const of CC block rd from near the house of Bikram Ree to Kakhilpur PHE at masimpur Grant/ 0423015004/RC/9010218196	Physically Completed	10-02-21	7000000	5985900	Not Geo Tagged	#N/A
13	Badardur-Masimpur	Const Of MI Bund Strating Anchalik Road to Badri NewBridge at Masimpur-ii/ 0423015/IC/9010227976	Physically Completed	12-01-21	1196300	928147	Not Geo Tagged	#N/A

Sl No	Name of the GP	Name of work/ work code	Work Status	Work Start Date	Sanction Amount (in ₹)	Total Amount paid since inception (in ₹)	Geo Tag Status	Work Completion Date
14	Masughat	Const of Cattle Shed land of Rena Sinha/ 0423015/IF/9010298706	Completed	20-02-22	170000	145565	Not Geo Tagged	25-12-2023
15	Masughat	Eearth filling New Shivbari at Dudhpatil pt-v,ward-8/ 0423015008/LD/9010304409	Completed	20-04-22	346159	167628	Not Geo Tagged	01-06-2024
16	Masughat	Earth filling and levelling for Sanamahi Sports Academy besides Multipurpose Building at Kharilpar/ 0423015008/LD/9010304409	Completed	20-04-22	344413	336770	Not Geo Tagged	01-06-2024
17	Masughat	Const of River Side FC Bund From Railway Bridge to Satyajit Sinha House at Masughat/ 0423015/FP/9010228641	Physically Completed	15-07-19	1341700	339580	Not Geo Tagged	#N/A
18	Sunapur	Const of CC Block Road From NRP Road To Karim Uddin House at Hairbond/ 0423015002/RC/9010218696	Physically Completed	03-03-21	5996000	3101270	Not Geo Tagged	#N/A
19	Sunapur	const. of Fishery on the land of Ruli Begum Barbhuiya at Ranghar Pt-I/ 0423015/FR/9010231597	Completed	18-03-22	478464	472704	Not Geo Tagged	02-01-2023
20	Sunapur	Earthwork & leveling of Quarter & Backyard Area at Bikrampur PHC at Sonapur Pt-I/ 0423015/LD/9010321198	Completed	06-02-24	383106	345576	Not Geo Tagged	06-02-2024
21	Laipuli	Land Development and Plantation at Chandmari line Samsan Ghat/ 0418006005/LD/9010316968	Completed	18-04-23	287970	265210	Not Geo Tagged	#N/A
22	Langkashi	Earth filling at Bherbheri L.P. school field/ 0418006007/LD/9010233321	Physically Completed	19-06-19	499861	466847	Not Geo Tagged and not existed	#N/A
23	Bijulibon	Pond Tank cum Fishery at Tinku Bagh SHG land near power house/ 0418001001/WC/9010241270	Completed	29-11-21	868755	864488	Not Geo Tagged	31-05-2022
24	Bijulibon	Excavation of drain at Ukil TE/ 0418001001/IC/9010234778	Physically Completed	18-05-20	628108	592946	Not Geo Tagged	#N/A
25	Bijulibon	Both side drain from Sibnath house to Netia house via Jungle Road/ 0418001001/IC/9010263386	Completed	15-11-21	424319	413800	Not Geo Tagged	31-05-2022
26	Bijulibon	Land development at Adarsha Gaon Namghor F/ 0418001001/LD/9010265198	Physically Completed	18-01-21	295728	209972	Not Geo Tagged	#N/A
27	Bijulibon	Cleaning and repairing of drain at sector no 26 at Phillobari t.e./ 0418001001/IC/9010274201	Completed	13-06-23	262584	221430	Not Geo Tagged	01-03-2024
28	Bijulibon	Cleaning and repairing of Drain at Sector no 6 a Phillobari t.e./ 0418001001/IC/9010274202	Completed	15-05-23	258510	249093	Not Geo Tagged	01-03-2024
29	Sagunmari	Earth filling of preparation of playground at near	Completed	26-06-21	944252	909537	Not Geo	23-12-2023

Sl No	Name of the GP	Name of work/ work code	Work Status	Work Start Date	Sanction Amount (in ₹)	Total Amount paid since inception (in ₹)	Geo Tag Status	Work Completion Date
		Kabarsthan buchirchar at vil Sagunmari pt Iiiphi/ 0401011005/AV/9010235506					Tagged	
30	Nayeralga	Land dev. of Bayeralga bazar R.P.H.C. at vill- nayeralga pt-iii/ 0401011009/LD/9010232495	Physically Completed	07-05-19	1995360	1994315	Not Geo Tagged	#N/A
31	Boyzeralga	Const. of Agril Bandh from Hanif Ali house to Jahar Ali house at Boyzeralga Pt-III (Ka)/ 0401011008/WC/9010238219	Completed	01-04-20	769803	768416	Not Geo Tagged and not existed	02-07-2023
32	Kazaikata Suapata	Const of CC block road from ch.00.00m to ch .1500m at Kathaldi pt Iii Ph iii/ 0401011/RC/203763	Physically Completed	10-05-19	999866	996574	Not Geo Tagged	#N/A
33	Kazaikata Suapata	Land dev. of raise platfrom Idd Gah at village Suapata pt iv/ 0401011006/LD/9010231951	Physically Completed	30-04-19	493187	488097	Not Geo Tagged	#N/A
34	Uttar Laluk	Diversion of channel at Tamuli chuburi to Bolin Boruah agri field via Jitumoni bagan 21-22/ 0410007002/IC/9010268665	Completed	10-05-22	1225483	947119	Not Geo Tagged	30-04-2024
35	Habrubil	Earth filling and boulder pitching near Sapat bridge/ 0402001008/FP/9010236494	Completed	07-03-20	998585	936259	Not Geo Tagged	20-09-2022
36	Rangsupur	Repairing of Community Fishery tank at Jacubpur/ 0402005005/FR/9010222593	Completed	24-02-21	474658	209096	Not Geo Tagged	04-08-2023
37	Rangsupur	Development of Volley Ball playground at Rangsupur High School/ 0402005005/LD/9010313227	Completed	23-03-22	88208	74381	Not Geo Tagged	04-08-2023
38	Rangsupur	Construction of Irrigation canal from Dipok Mohendiar house to Sushila Murmu house at Salbari/ 0402005005/IC/9010259685	Completed	24-02-21	100421	33116	Not Geo Tagged and not existed	04-08-2023
39	Rangsupur	Const. of fishery tank on the Land of Rusik Hasda at Jacobpur Village/ 0402005005/FR/9010211948	Completed	01-11-20	99006	93262	Not Geo Tagged	31-03-2022
40	Grahampur	Agriculture bundh near Anandapur RCC Bridge at Anandapur/ 0402005003/FP/9010233408	Completed	21-11-20	698205	658651	Not Geo Tagged and not existed	06-03-2024
41	Grahampur	Earthen Bund from Baburam Murmu house to Rosik Tudu house in Nuishapur village/ 0402005003/FP/9010226536	Completed	25-11-20	670476	559546	Not Geo Tagged	06-03-2024
42	Subansiri	Const. of Fishery Tank with plantation at Medok Gaon/ 0410009006/FR/9010231522	Completed	22-02-22	1781098	1709701	Not Geo Tagged	09-01-2024

Sl No	Name of the GP	Name of work/ work code	Work Status	Work Start Date	Sanction Amount (in ₹)	Total Amount paid since inception (in ₹)	Geo Tag Status	Work Completion Date
43	Deolia	Cons. of earth work & Sandgraveling Rd from Dakhin Ghilamora Tiniali to Pitamoni via Ujani Phukangon/ 0410009003/AV/9010236254	Completed	15-05-21	1997969	1238547	Not Geo Tagged	23-03-2024

Appendix-1.5

(Reference to paragraph-1.2.6.1.4)

Details of works covered under JPV and found to be either non-existent or damaged resulting in wasteful expenditure.

(₹ in lakh)

Sl. No.	Name of scheme	Name of GP	Estimated amount	Expenditure	Date of Completion	Whether the work is durable?
1	Agricultural Bundh from Moirakuchi PMGSY Road to A Rezzaque Mondal.	Airkata	9.89	9.86	20-02-2022	Not durable. Height of side slop and wide of road not noticed as per TS estimate.
2	Agricultural Bundh from Dighirpar Abdul Salam Sikdar house to Motiur Rahman house.	Beldubi	9.43	9.41	31-03-2022	Not durable. Agricultural Bundh was executed with ordinary soil without item of provision for protection of side slope.
3	Agricultural Bundh from Dighirpar Mokbul Hussain house To Jobed Ali house.	Beldubi	9.42	8.67	28-02-2022	Not durable, Agricultural Bundh was executed with ordinary soil without item of provision for protection of side slope.
4	Construction of Agricultural Bundh from Abu Bakkar house to Mokbul house.	Beldubi	8.48	8.39	28-02-2022	Not durable. The damaged Agricultural Bundh is not capable of water conservation and harvesting of water.
5	Agricultural Bundh from Anowar Hussain land to Panikheti.	Beldubi	9.77	6.40	ongoing	Not durable. The damaged Agricultural Bundh is not capable of water conservation and harvesting of water for agricultural field.
6	Agricultural Bundh from Jafor Ali land to Samsul Hoque land.	Beldubi	12.29	5.23	ongoing	Not durable, already damaged.
7	Agricultural Bundh cum road from Alep Uddin house to Jamal Uddin house.	Dingdinga Parowa	9.41	8.71	31-03-2022	Not Durable. The GP authority stated that the earth-work embankment and marginal bandh were executed but later washed away by rainwater and domestic animal movement due to the estimate lacking provisions for side-slope protection.
8	Construction of Agricultural Bundh from Hanif Ali house to Jahar Ali house at Boyzeralga Part-III.	Boyzeralga	7.70	7.68	02-07-2023	Not durable, already damaged. Height of side slope and wideth of embankment did not exist.
9	Construction of Agricultural Bundh from Katakhali Abdur Rezzak house towards Hazarat Ali Paramanik house at village Nayeralga.	Nayeralga	71.82	37.24	ongoing	Not durable, already damaged.
10	Construction of Agricultural Bundh from PWD road to JJM water supply at village Kadamtola Part-II.	Sagunmari	49.74	29.86	ongoing	Not durable. Executed earthwork embankment of cross section *i.e.,* 5.5m width and 1.5m height did not exist.
11	Earth filling at Sunpura Play Ground.	Howraghat	6.00	5.99	04-08-2022	The Scheme site could not be identified. The site showed by the authority was found to be at the level of adjacent sites.
12	Farm Pond at Mon Rongpi.	Duarbagori	2.00	1.91	05-07-2022	No work was executed. A low lying area was noticed. No fishing

Sl. No.	Name of scheme	Name of GP	Estimated amount	Expenditure	Date of Completion	Whether the work is durable?
						activity noticed.
13	Community Fishery Pond at Upper Deopani.	Deopani	3.28	3.20	28-10-2021	The existing fishery pond was much smaller in size than the estimated size. No fishing activity noticed.
14	Land Development at Langtuk Engti.	Deopani	2.00	1.95	20-01-2023	Not fulfilled the purpose of execution. Water logging was noticed due to erosion which indicated that proper levelling was not done.
15	Construction of MI Bundh from Shiv Chand Goala to Tilkuri Nala at Masimpur Part-II.	Badarpur Mashimpur	13.42	7.58	21-06-2024	Submerged in water. Scheme location could not be identified.
16	Excavation of minor canal with hume pipe of Kunatilla at Kharil Tea Estate.	Badarpur Mashimpur	4.87	2.95	ongoing	No canal-like structure noticed. A small river like water body noticed with damaged embankments.
17	Construction of canal from Ajay Mehta house to RNB hospital.	Habrubill	5.00	4.91	20-10-2021	The canal was blocked during construction of cement concrete road and became non functional.
18	Construction of community fishery tank with plantation near Kulbahadur Chetry land at Mandarkuti under Thakurpur GP.	Thakurpur	7.34	7.02	26-07-2024	There was no water in the fishery tank as the depth of fishery tank was found very low due to preparation of defective estimate.
19	Bamboo plantation at JFM area of Bhelakoha Bodo Basti under Panbari GP.	Panbari	10.00	2.81	20-09-2022	During checking of MIS portal, it was observed that trees worth ₹1.78 lakh were shown as purchased under the work. However, during JPV, no trees were found at the site. It was stated that trees were planted but grazed by animals. The reply is not acceptable, as the estimate included a provision for gabion protection which was not executed, resulting in wasteful expenditure of ₹1.78 lakh.
20	Construction of earth filling and plantation near 466 No. Alokjhar LP school.	Satyapur	7.46	0.86	22-07-2024	The plantation failed to survive. The reply citing non-maintenance confirms inadequate upkeep, rendering the expenditure on the plantation wasteful.
21	Earth filling and plantation of Khuriabari Shmasan ghat at khuriabari village.	Joypur	9.62	0.65	16-08-2024	The plantation failed to survive. The reply citing non-maintenance confirms inadequate upkeep, rendering the expenditure on the plantation wasteful.
22	Construction of community fishery tank with plantation at Faluguri village.	Joypur	8.07	0.16	16-08-2024	No Plantation work was seen at site.
23	Plum plantation with earth filling on Atul Chandra Barman land at Basirchar village.	Joypur	6.00	1.07	20-10-2021	The plantation failed to survive. The reply citing non-maintenance confirms inadequate upkeep, rendering the expenditure on the plantation wasteful.
24	Mix plantation and fencing on manoranjan land.	Joypur	5.00	1.02	09-04-2021	The plantation failed to survive. The reply citing non-maintenance confirms inadequate upkeep, rendering the expenditure on the plantation wasteful.
25	Renovation of community fishery tank	Thakurpur	10.29	0.31	04-08-2023	The plantation failed to survive. The reply citing non-maintenance

Sl. No.	Name of scheme	Name of GP	Estimated amount	Expenditure	Date of Completion	Whether the work is durable?
	with plantation at Mornay Tea Estate.					confirms inadequate upkeep, rendering the expenditure on the plantation wasteful.
	Total		**298.30**	**173.84**		

Appendix-1.6

(Reference to paragraph-1.2.6.1.4)

Statement showing the details of works covered under JPV which became non functional resulting in unfruitful expenditure

(₹ in Lakh)

Sl. No.	Name of scheme	Name of GP	Estimated amount	Expenditure	Date of Completion	Status of the Scheme
1	Drain from Taneswar Moran home to Baburam Murah, Ward No. 9.	Langkashi	4.28	3.64	18-02-2022	The drain was covered with small trees and jungles and was in non-workable and non-serviceable condition. Although constructed for micro-irrigation, it was not connected with any paddy field.
2	Drain from Lakhan Chetry house to Amguri village.	Lakhipather	4.99	2.85	02-02-2023	Non-workable and non-serviceable. The tiny, shapeless drain was noticed covered with jungles, bushes and others crips.
3	Drain from Rongshongi Moran Gaon to Khetujan.	Lakhipather	4.98	4.60	26-02-2022	Covered by creeds/crips and other small jungles and bushes.
4	Drain from Dinesh Chetry Tiniali to Amguiri Moran Gaon.	Lakhipather	3.15	3.12	08-08-2022	The drain was lying in an un-serviceable and non-workable condition which was covered by creeds/ crips and other small jungles and bushes.
5	Drainage system from Amguri Majdur Gaon to Sandeswar Sonowal house (approximate 1 km).	Lakhipather	2.74	2.33	26-02-2022	Covered by creeds/crips and other small jungles and bushes.
6	Drain from Rajgarh Ali No. 4 Kherline Market Road to Manab Dharma Mandir.	Tengapani	5.50	5.40	06-04-2021	Shapeless, damaged and non-functional drain was noticed.
7	Excavation of irrigation canal at Tengapani Notun Gaon Phase I.	Tengapani	5.50	5.28	25-11-2020	Shapeless, damaged and non-functional drain was noticed.
8	Excavation of irrigation cannel at Tengapani Notun Gaon Phase II.	Tengapani	5.35	5.14	17-08-2021	Shapeless, damaged and non-functional drain was noticed.
9	Renovation of drain from Hebeda Block Road A.	Tengapani	7.94	4.13	08-08-2022	Shapeless, damaged and non-functional drain was noticed.
10	Irrigational drain from Rajgarh Ali Public Market to Line No. 9.	Tengapani	2.37	2.15	08-08-2022	Shapeless, damaged and non-functional drain was noticed. Moreover, drain was not connected with

Sl. No.	Name of scheme	Name of GP	Estimated amount	Expenditure	Date of Completion	Status of the Scheme
						any paddy field for micro irrigation purpose.
11	Excavation of drain at Ukil Tea Estate.	Bijulibon	6.28	5.93	18-08-2021	Tiny, narrow shapeless drain covering of small jungles, bushes and others crips which non-serviceable and non-durable condition.
12	Erosion and protection of irrigation canal from Duwania Maithong Borasuk Road No. 3.	Maithong	5.82	5.78	17-02-2022	Damaged, un-serviceable and non-workable condition.
13	Excavation of both side drain from Gondhoi Guri PWD road *via* Gaon Bura Suk to Gondhoi Guri Lower Primary School.	Maithong	3.14	2.38	12-01-2024	Could not be utilised by the public for micro irrigation purpose as the drain was not connected with any paddy field.
14	Drain from Banijya Tiniali to Namghar Tiniali with two places hume pipe.	Puronipukhuri	5.09	3.98	09-08-2022	Covered by creeds/crips and other small jungles and bushes.
15	Drain from medical Tiniali to Kuju Tiniali with three places culvert.	Puronipukhur	5.02	4.93	10-08-2022	Covered by creeds/crips and other small jungles and bushes.
16	Both side drain from Littong line PWD road to Majuli Road.	Tongona	4.36	4.24	17-08-2022	Shapeless, damaged and non-workable/non-serviceable drain was noticed at site. The damaged drain was also not connected to any paddy field for micro irrigation purpose.
17	Both side drain from Dangari river to Majgaon.	Tongona	3.08	3.00	13-09-2022	Non-workable and non-durable drain was noticed which was not usable for micro irrigation purpose.
18	Renovation of peripheral drain from Sec 93 to Sec 95, East Side at Lakhipur Tea Garden for agricultural purpose.	Pabda	9.67	9.18	22-02-2023	The drain was covered with thick jungle and became non workable.
19	Renovation of peripheral drain from Sec 93 to Sec 95, West Side at Lakhipur Tea Garden for agricultural purpose.	Pabda	9.67	9.30	10-10-2023	The drain was covered with thick jungle and became non workable.
Total			**98.93**	**87.36**		

Appendix-1.7

(Reference to paragraph-1.3.1)

Details of execution of ancillary works

Sl. No.	Name of contractor	Nature of work	Estimated Cost	Date of commencement	Date of completion	Amount Paid	Date of payment	Date of Handing over
1.	M/s Nabajit Traders & engineers	Const. of Oxygen Plant (A/T) and Mainfold room for MGPS with supply, installation, testing & commissioning of Mainfold and cooper pipes for OGP of 333 LMP at MMCH	38,22,588	23.11.2021	29.11.2021	38,21,800	25.03.2022	23.02.2022
2.	M/s J. C. Associates	Const. of Oxygen Plant (A/T) and Mainfold room for MGPS with supply, installation, testing & commissioning of Mainfold and cooper pipes for OGP of 1000 LMP at MMCH	54,28,041	23.11.2021	29.11.2021	54,24,002		23.02.2022
3.	PA Enterprise	Installation of Electrical works for OGP of 333 LMP at MMCH	39,51,264	29.11.2021	10.12.2021	39,51,214		Not available in the Handing over report.
4.	PA Enterprise	Installation of Electrical works for OGP of 1000 LMP at MMCH	72,51,316	29.11.2021	10.12.2021	72,49,660		Not available in the Handing over report.
Total			**2,04,53,209**	-		**2,04,46,676**		

Appendix-1.8

(Reference to paragraph-1.3.2)

Statement showing comparison between inflated analysis of rate done by the PWD authority vis-à-vis actual analysis of rate done by Audit

Inflated Analysis of Rate done by the PWD authority					Analysis of rate done by Audit	
Items	**Unit**	**Qty.**	**Rate (₹)**	**Amount derived by PWD (₹)**	**Amount as determined by Audit (₹)**	**Remarks**
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**
(A) Materials						
1. Printing of flex	Sqm.	7.200	168.99	1215.73	1215.73	Amount considered by audit as per Analysis of Rate done by PWD authority.
2. MS framing 38 x 38 x 2.6 mm	Kg	44.550	52.00	2316.60	2316.60	
3. Fevi quick (10 Gm)	Pkt.	2.000	50.00	100.00	100.00	
Total			**(A)**	**3633.33**	**3633.33**	
(B) Labour						
1) High Skilled Labour	No./day	2.5	558.69	1396.73	1396.73	
Total (B)				**1396.73**	**1396.73**	
Total (A+B)				**5030.06**	**5030.06**	
(C) Charges						
1. Carriage of materials		**@1 *per cent* of (A)**		36.33	36.33	
2. Sundries		**@1 *per cent* of (A)**		36.33	36.33	
3. T&P		**@1 *per cent* of (A)**		36.33	36.33	
Total (C)				**109.00**	**109.00**	
Total (A+B+C)			**(Y)**	**5139.06**	**5139.06**	
(D) Contractor's profit and overhead expanse 15 *per cent* of (Y)				770.86	770.86	
Total (A+B+C+D)				**5909.92**	**5909.92**	
(E) Taxes						
1. Labour Cess	**@ 1 *per cent* of (A+B+C+D)**			59.10	59.10	
Total (E)				**59.10**	**59.10**	
Total (A+B+C+D+E)				**11108.07**	**5969.02**	**₹11,108.07 derived by PWD on totalling mistake.**
Add: GST on (A) (multiplying factor 0.1405)				510.48	510.48	
Total				**11618.55**	6479.50	

Less: salvage value @20 *per cent* on (A)				726.67	726.67	
Total				**10891.89**	**5752.83**	
Rate per Sqm (₹ 10,891.89 / 7.20 sqm)				**1512.76**	**799.00**	**Rate per sqm (₹ 5,752.83 / 7.20 sqm).**

Appendix-1.9

(Reference to paragraph-1.3.5)

Excess expenditure towards providing THR to beneficiaries under the Scheme for Adolescent Girls

(Amount in ₹)

Year	Month of issue of supply order	No. of ICDS Projects	No. of beneficiary	No. of feeding days	Total No of feeding days (4 x 5)
1	2	3	4	5	6
2019-20	Jul-19	173	61210	150	9181500
	Feb-20	14	8424	141	1187784
2020-21	Jun-20	19	6765	140	947100
	Sep-20	10	5946	54	321084
2021-22	May-21	65	32033	206	6598798
	Sep-21	155	27812	300	8343600
			33398	94	3139412
Total			**1,75,588**		**2,97,19,278**

Appendix-2.1

(Reference to paragraph-2.2.1)

Statement prepared by audit showing comparison between scores

Sl. No.	Eligibility	Total Points	Points/ Weightage	Break-up of Items	Break-up of points	Key personnel wise further break-up	Years of experiences/ No. of eligible projects required	Max. points	Topubrata Dutta Architect	Integra Ventures
A	Firm's experience	10	30 *per cent*	1.1) Similar works	3		5	3.00	3.00	3.00
			70 *per cent*	1.2) Eligible & relevant assignments (Cl. 3.1.5 & 3.1.6)	7		5+5	7.00	4.60	4.60
							Total A	**10.00**	**7.60**	**7.60**
B	Qualification, experience of key personnel and similar project	50	30 *per cent* of 50	Key personnel (Cl. 2.2.2 d)	15	Team leader	15	3.00	3.00	3.00
						Architect Planner	8	3.00	3.00	3.00
						Interior designer	2	0.60	0.60	0.60
						Landscape Architect	2	1.80	1.80	0.00
						Waste and water management expert	5	0.60	0.60	0.60
						Structural engineer	15	3.00	3.00	3.00
						Electrical engineer	10	1.20	1.20	1.20
						Mechanical engineer	10	1.20	1.20	1.20
						Environmentalist	5	0.60	0.60	0.60
							Total B	**15.00**	**15.00**	**13.20**
C	Experience of key personnel in eligible and relevant project		70 *per cent* of 50	Key personnel (Cl. 3.1.5 & 3.1.6)	35	Team leader	5	7.00	5.60	5.60
						Architect Planner	5	7.00	7.00	7.00
						Interior designer	3	1.40	1.40	1.40
						Landscape Architect	2	4.20	3.00	0.00
						Waste and water management expert	2	1.40	1.40	1.40
						Structural engineer	5	7.00	7.00	7.00
						Electrical engineer	5	2.80	2.80	2.80
						Mechanical engineer	5	2.80	2.80	2.80
						Environmentalist	1	1.40	1.40	1.40
							Total C	**35.00**	**32.40**	**29.40**

Sl. No.	Eligibility	Total Points	Points/ Weightage	Break-up of Items	Break-up of points	Key personnel wise further break-up	Years of experiences/ No. of eligible projects required	Max. points	Topubrata Dutta Architect	Integra Ventures
D	Concept planning, methodology, work plan & 3D walkthrough presentation	50 *per cent* of 40	20	Concept proposal	20			20.00	18.50	14.60
		10 *per cent* of 40	4	Methodology	4			4.00	4.00	0.00
		10 *per cent* of 40	4	Work Plan	4			4.00	4.00	0.00
		30 *per cent* of 40	12	3D views & walk through	12			12.00	11.50	5.40
							Total D	**40.00**	**38.00**	**20.00**
							Total (A+B+C+D)	**100.00**	**93.00**	**70.20**

Name of Bidder	Technical Score	Financial Score			Combined Score	Position
	ST	**Bid Value (F) (₹)**	**Calculated *per cent* of NIT Value (₹44.59 crore)**	**Score (SF) SF=100 x FM/F**	**S = (ST x 0.7) + (SF x 0.3)**	
Topubrata Dutta associates	93.00	1,47,50,000	3.31 *per cent*	36.10	75.93	H2
Integra Ventures	70.20	53,25,000	1.19 *per cent*	100.00	79.14	H1

Note: Minimum Quoted bid value, FM= ₹53,25,000.

Appendix-3.1

(Reference to paragraph-3.1.2.1)

Action taken by the Government/Department on Audit observations/ recommendations

Sl. No.	Audit observations/recommendations	Action taken
1	***Inclusion of employees and households of State Government Employees*** On cross checking of beneficiary details from the beneficiary list with the list of State Government employees (April 2021), audit noticed that the bank account numbers of the Orunodoi beneficiaries and bank account numbers of State Government employees were found identical in cases ranged between 30 and 591 during January 2023 to March 2024. **A)** It was noticed that in the month of March 2024, there were 195 cases in the State where names and bank account numbers of Orunodoi beneficiaries and State Government Employees were identical which involved an amount of ₹2.44 lakh paid for the month of March 2024. **B)** In 91 cases, the bank account numbers in the list of Orunodoi beneficiaries and in the list of State Government employees were found identical. This indicated that financial assistance was provided to the households having members employed with the State Government. Thus, payment made to ineligible beneficiaries in other months could not be ruled out in audit.	Upon receipt of Audit observation, payments to ineligible beneficiaries were immediately blocked. Further, a deduplication analysis was conducted over all the Orunodoi beneficiaries with state govt employee data, which identified 683 cases where beneficiaries were also listed as State Government employees. Payments to these individuals have been withheld to prevent misuse of public funds. A notification was issued, directing the Personnel Department to instruct all Administrative Departments to include a clause in new appointment letters (for regular, contractual, and temporary employees) mandating that they or their family members must not be Orunodoi beneficiaries or must voluntarily opt out before joining.
2	***Inclusion of households of Pensioners*** Audit observed that the DCs, Baksa and Bongaigaon forwarded (March 2023) lists to the Finance Department which contained five beneficiaries under Indira Miri Universal Widow Pension Scheme (IMUWPS) who were found to be pensioners and receiving financial assistance as of March 2024.	Upon receipt of Audit observation, the Finance Department initiated immediate action to address the inclusion of the five pensioner beneficiaries in Baksa and Bongaigaon districts. Payments to these beneficiaries were blocked to prevent further disbursal of financial assistance. Additionally, the Department has commenced the recovery process for any funds disbursed to these ineligible beneficiaries, as mandated under Para 10 of the Orunodoi 2.0 guidelines. To address the audit's concern and prevent future inclusion of ineligible beneficiaries, the Finance Department has implemented a system to periodically validate the Orunodoi beneficiary database against the employee and pensioner databases maintained by the Government of Assam.
3	***Inclusion of non-existent/ dead beneficiaries and payment of financial assistance*** Para 6.6 of 'Orunodoi 2.0' guidelines stipulated that the	The audit's observation that financial assistance was provided to 79 deceased beneficiaries (29 under Indira Miri

	DC shall ensure deletion from the database without any delay in case of voluntary opt-out and existing beneficiaries becoming ineligible. **(A)** Audit observed that during implementation of 'Orunodoi 2.0', a survey was conducted before inclusion of the beneficiaries of the subsumed schemes of Deen Dayal Divyangjan Pension Scheme (DDDPS) and Indira Miri Universal Widow Pension Scheme (IMUWPS) on the direction (04 March 2023) of Finance Department. As per the survey reports submitted by District Social Welfare Officers (DSWO) and Chief Executive Officer, Zilla Parishad (CEO, ZP), 588 beneficiaries were found dead/expired. Out of 588 (134 under IMUWPS and 454 under DDDPS) dead beneficiaries, financial assistance was being provided to 79 beneficiaries (29 under IMUWPS and 50 under DDDPS) as of March 2024. During cross check of the survey reports with the list of beneficiaries of March 2024, it was seen that these beneficiaries were neither excluded nor the list was rectified. Instead, fund was transferred to the bank accounts of beneficiaries declared dead/expired. **(B)** Audit noticed that in Kamrup district, the Circle Officer, North Guwahati Revenue Circle submitted (February 2024) the Survey Report of Orunodoi beneficiaries, wherein 12 beneficiaries (Untraceable: 5, Dead: 2, Government employee: 2 and Others: 3) were found ineligible based on exclusion criteria. Records, however, showed that the 12 ineligible beneficiaries were not excluded from the list of beneficiaries and were provided financial assistance for the month of March 2024.	Universal Widow Pension Scheme (IMUWPS) and 50 under Deen Dayal Divyangjan Pension Scheme (DDDPS) as of March 2024 was an oversight that was promptly addressed upon receipt of the survey reports and audit findings. Payments to these beneficiaries were immediately blocked to prevent further disbursal. Regarding 12 ineligible beneficiaries were not excluded from the list of beneficiaries and were provided financial assistance for the month of March 2024, immediate action was taken by the Department by excluding those beneficiaries from the payment cycle of March 2024 and onwards.
4	***Ineffective system to check double payments to beneficiaries*** Para 1 of 'Orunodoi 2.0' guidelines stipulated that the use of DIDS was adopted for the principle of 'One scheme – One family'. Further, the Finance Department, in reply to an audit query, stated (July 2024) that in DIDS, during duplicity check based on bank account number, if the system detects the same account number within the same scheme, it will block the new enrolment account number for payment disbursement and the de-duplicity check is followed every month prior to disbursement of scheme benefits *w.e.f.* January 2023 onwards. From the list of beneficiaries, who were released financial assistance for the month of March 2024, Audit observed that 36 names and bank account numbers were used twice leading to enrolment of 72 beneficiaries as against actual 36 beneficiaries. It was also observed from the payment files provided for the month of March 2024 that the 36 bank accounts were credited twice during the	Upon identification, the Department immediately blocked payment to those 36 beneficiaries and letters were issued to the concerned beneficiaries and banks for the refund of the disbursed amount. The Department also acknowledged a gap in the deduplication process and committed to re-evaluating previous months to identify any additional instances, with penalties to be imposed as necessary. The Finance Department has taken robust corrective measures to address the issue of double payments and prevent future occurrences. The department has upgraded the Digital Infrastructure for DBT Scheme (DIDS) platform to include automated deduplication checks.

	month leading to double payment of ₹45,000 (₹1250 X 36 beneficiaries).	
5	***Voluntary opt-out mechanism*** Para 6.6 of 'Orunodoi 2.0' guidelines stipulated 'Voluntary opt-out mechanism', if any existing beneficiary becomes ineligible due to various reasons provisioned in the Portal itself and the DC should ensure deletion of such names from the database without any delay. Audit observed that DCs used to forward the names of beneficiaries who applied (from June 2023 to March 2024) for 'Voluntary opt out' to the Finance Department for deletion from database. The status of the 'Voluntary opt out' beneficiaries in six districts showed that 56 out of 193 beneficiaries were not deleted and payment of ₹2.44 lakh to those beneficiaries continued till March 2024.	Upon receipt of Audit observation, the Finance Department immediately rectified the irregularity and blocked payment to those beneficiaries to prevent further disbursal and assured that recovery of ₹2.44 lakh would be initiated. To prevent recurrence of such oversights, the Finance Department is committed to continuous capacity building for district officials, including DCs, CDC, BDOs and Circle Officers.

Appendix-3.2

(Reference to paragraph-3.2.4)

Composition of the Governing Body

<table>
<tr><th>Sl. No.</th><th>Members</th><th>Designation</th></tr>
<tr><td>1</td><td>The Chief Minister, Assam</td><td>Chairperson</td></tr>
<tr><td>2</td><td>Chief Secretary to the Government of Assam</td><td>Ex Officio vice chairperson</td></tr>
<tr><td colspan="3">3-16 Senior Most Secretary to the Govt. of Assam, in the Department of:</td></tr>
<tr><td>3</td><td>Administrative Reforms and Training</td><td rowspan="14">Ex Officio Member</td></tr>
<tr><td>4</td><td>Environment & Forest</td></tr>
<tr><td>5</td><td>Excise</td></tr>
<tr><td>6</td><td>Finance</td></tr>
<tr><td>7</td><td>Information Technology</td></tr>
<tr><td>8</td><td>Planning & Development</td></tr>
<tr><td>9</td><td>Public Works</td></tr>
<tr><td>10</td><td>Revenue and Disaster Management</td></tr>
<tr><td>11</td><td>Hill Area Development</td></tr>
<tr><td>12</td><td>Welfare of Plain Tribes and Backward Classes</td></tr>
<tr><td>13</td><td>Transport</td></tr>
<tr><td>14</td><td>Panchayat and Rural Development</td></tr>
<tr><td>15</td><td>Urban Development</td></tr>
<tr><td>16</td><td>Guwahati Development</td></tr>
<tr><td>17</td><td>Commissioner and Secretary, Finance</td><td>Ex Officio Member Secretary</td></tr>
<tr><td>18</td><td>All officers in the rank of Secretary and above in Finance Department</td><td>Ex Officio Members</td></tr>
<tr><td>19</td><td>State Project Director, AS-CFMS</td><td>Ex Officio Member</td></tr>
</table>

Appendix-3.3

(Reference to paragraph-3.2.4)

Composition of Executive Committee:

Sl. No.	Members	Designation
1	Chief Secretary to the Government of Assam	Ex Officio President
2	Senior Most Secretary, Finance Department	Ex Officio vice President
3	All officers in the rank of Secretary and above, Finance Department	Ex Officio Members
4	State Project Director, AS-CFMS	Ex-Officio Member-Secretary
5	Representatives of the Departments of the Governments of Assam, associated with the CFMS-Projects, not below the rank of Secretary	Ex Officio Member
6	Representative of Planning & Development Department not below the rank of Secretary	Ex Officio Member

Appendix-3.4

(Reference to paragraph-3.2.8.1)

List of Modules/ functionalities that have not yet been developed/deployed

Sl. No.	Name of the Modules	Functionality	Risks and benefits
1	Accounting & Reconciliation	Facilitates auto reconciliation of receipts and payments at Treasuries and Banks.	It involves maintaining financial ledgers, reconciling accounts, and producing accurate financial statements. This system would also integrate with the e-Kuber system of the RBI as well as the agency banks to support in the automatic three-way reconciliation (collections, bank scrolls of agency banks and RBI consolidated statement) and provide real time information on the revenue collections to be used for cash management. Non-implementation of the module results in a risk of reduced control on management and accounting due to reliance on manual intervention.
2	Expenditure Processing & Reporting	Facilitates the processing of the various bills generated for payment processing.	This module handles processing and reporting of Governmental expenses. It involves validating and processing expenditures, as well as generating reports for analysis and decision-making. Manual procedures and documentation lead to creation of lengthy paper trails, increased bill processing time, increased risk of errors in verification of claims as based on manual scrutiny of voluminous documents and in increased inconvenience in physical storage of documents and risk of loss/ damage. There is increased risk of errors due to multiple levels of manual interventions and increased inconvenience in physical storage of documents and risk of loss/ damage. Lack of automated features for computation of taxes can lead to increased risk of non-deduction/ erroneous deduction of taxes while processing payments to contractors. Non-implementation of the module imposes DDOs/spending agencies to rely on manual procedures and documentation for paybill preparation and processing limiting realisation of full benefits of automation for paybill processing.
3	Receipt Management	Comprehensive receipts collection portal for taxpayers, citizens and DDOs, to create challans and deposit receipts to the consolidated fund of the State, and to various deposit accounts. Supports both online and manual payments processing.	The Receipts Management module tracks and manages incoming funds. It includes recording payments received, updating financial records, and ensuring accurate accounts. Due to non-implementation of the module, real time information on the revenue collections for cash management and streamlining of revenue accounting and reconciliation process cannot be achieved.
4	Cash Planning & Management	Facilitates creation, verification, and submission of the periodic cash flow forecasts.	This module will support in preparing the receipt and expenditure cash flow forecast for centrally budgeted items at State level, and for each Department, and Department to

Sl. No.	Name of the Modules	Functionality	Risks and benefits
			prepare cash flow forecast for project/ schemes. Due to non-implementation of the module the Finance Department could not determine the borrowing requirements and input for budget allocations, budget distributions, issuing Administrative Approvals, and financial sanctions for projects to various Administrative Departments.
5	Pension Management	Facilitates in creation of a Pension proposal file for a retiring employee with facility to populate/ attach all data and supporting documents.	Due to non-implementation of the module, estimated resource requirement for gratuity and pension payouts for the budget year could not be determined.
6	Asset Registry	Facilitates the creation of an asset register with asset details for categories like Buildings, Computers, Vehicles *etc*.	System shall support in maintaining the list of asset categories and subcategories to support in classifying the existing and new assets into respective categories and sub-categories with list of asset acquisition methods including purchase, construction, donation or gift, transfer from other government entities *etc*. Due to non-implementation of the module, data for each asset is not captured therefore the details of the assets could not be ascertained.
7	Audit	Facilitates defining of categories of audit objections and audit paras for all transactions recorded in system.	Due to non-implementation of the module system could not track the audit paras and final action taken on the objectionable transaction/audit para.
8	Stock Management	Facilitates in management of stamps including stock recording, distribution and sales, and management of other valuables stored in Treasury Strong Rooms.	This module focuses on efficient stock and inventory management. It covers tracking stock levels, managing orders and deliveries, and ensuring proper control of inventory. Due to non-implementation of the module, there is increased risk of reduced control over accounting of such stock. The lack of centralised system for cross-verification of sale data with physical stock of stamps procured also increases potential for sale of non-genuine stamp papers.
9	Reporting	Facilitates the generation of various types of reports and analytical statements.	Due to non-implementation of the module, the information on real time basis cannot be observed and generated.
10	General Requirements	Facilitates in defining customised workflow for each transaction and agency covered in the system implementation.	This section captures the general requirements to be supported by all the modules of FMIS application. (such as workflow, organisational hierarchy, user registrations, profile creation, mapping of the functions to users & departments, access to system portal, information security management *etc.*) Due to non-implementation of the module, the workflow, organisational hierarchy, user registrations, profile creation, *etc*., are not well defined. Further mapping of the functions to users, departments, *etc*., is not complete.

Appendix-3.5

(Reference to paragraph-3.2.8.1)

1. For the extended Helpdesk support, the following table shall display the pro-rata basis quarterly payment schedule.

Sl. No.	Quarter	Period	Personnel from SI (from supplier)	Pro-rata basis payment/ quarter* (in ₹)
1	13	September -November 2023	15	42,30,000
2	14	December 2023- February 2024	15	42,30,000
3	15	March-May 2024	15	42,30,000
				1,26,90,000

2. Based on the releases, the quarter-wise payment for O&M support shall be as per the table below:

Sl. No.	Quarter	Period	Amount (in ₹) after Contract Amendment	Status of Releases (as of May 2025)
1	13	September -November 2023	85,57,818	R1, R2A and R2B completed
2	14	December 2023- February 2024	85,57,818	R1, R2A and R2B completed and R3 scheduled to be completed*
3	15	March-May 2024	1,16,45,600	All releases to be completed*
4	16	June-August 2024	1,16,45,600	All releases to be completed*
5	17	September -November 2024	1,16,45,600	All releases to be completed*
6	18	December 2024- February 2025	1,16,45,600	All releases to be completed*
			6,36,98,036	

** As of April 2026, the payments have been released.*

Helpdesk support	O&M support	Total
1,26,90,000	6,36,98,036	**7,63,88,036**