CHAPTER-III
GENERAL SECTOR

CHAPTER-III
GENERAL SECTOR

3.1 Introduction

The findings based on audit of State Government Departments/ offices under General Sector feature in this Chapter.

During 2023-24, against total budget provisions of ₹39,416.59 crore, 16 departments incurred an expenditure of ₹27,674.02 crore. **Table 3.1.1** gives details of budget provisions and expenditure incurred thereagainst by these departments.

Table 3.1.1: Department-wise budget provision and expenditure during 2023-24

(₹ in crore)

Sl. No.	Department	Grant No. and Name	Budget provision		Expenditure	
			Revenue	Capital	Revenue	Capital
1.	Administrative Reforms and Training	22 – Administrative Training	17.11	8.63	11.67	6.87
2.	Border Protection and Development	50 – Other Special Area Programmes (Border Protection and Development)	3.48	43.38	2.62	20.77
3.	Election	4 – Elections	572.23	12.90	433.85	10.55
4.	General Administration	12 – General Administration (District and Sub-Division)	586.72	130.06	527.55	86.79
		25 – Miscellaneous General Services and others	7815.97	380.47	5899.15	187.50
		47 – Trade Adviser	1.87	-	1.14	-
5.	Home and Political	14 – Police	7322.08	1155.65	5255.25	761.29
		15 – Jails	93.61	100.25	82.25	75.55
		18 – Fire & Emergency Services	221.34	51.78	198.42	25.58
		19 – Vigilance Commission & others	397.66	8.89	288.03	2.52
		20 – Civil Defence and Home Guards	328.94	10.83	310.81	10.56
6.	Judicial	3 – Administration of Justice	784.35	142.66	553.72	124.58
7.	Legislative	1 – State Legislature	122.28	104.84	114.99	99.11
8.	Governor's Secretariat	Head of State	12.63	1.85	10.72	1.77
9.	CM Secretariat	2 – Council of Ministers	14.14	2.00	8.55	-
10.	Panchayat and Rural Development	56 – Panchayat and Rural Development (Panchayat)	2807.80	8.85	1409.83	3.90
		57 –Panchayat and Rural Development (Rural Development)	8752.68	-	6461.66	-
11	Printing and Stationery	16 – Printing and Stationery and Information and Public Relations	275.21	6.16	229.55	1.86
12	Information and Public Relations					
13.	Revenue and Disaster Management	6 – Land Revenue	553.08	31.65	389.44	7.01
		41 – Natural Calamities	1807.36	7.20	1349.30	4.32
		72 – Social Security and Welfare	17.61		17.47	
14.	Secretariat Administration	11 – General Administration (Secretariat and Attached Offices)	1186.86	19.04	900.22	6.43
15.	Transformation and Development	45 – Census, Surveys and Statistics	51.53	3.19	37.73	1.46
		44 – North Eastern Council Schemes	0.90	38.70	0.00	7.91
16.	Urban Development	31 – Housing and Urban Affairs (Town and Country Planning)	1112.44	2.23	975.58	0.17
		32 – Housing & Urban Affairs (Housing Schemes)	6.70	0.90	6.70	-
		34 – Housing & Urban Affairs (Municipal Administration)	2276.16	1.74	749.58	1.74
Total			**37142.74**	**2273.85**	**26225.78**	**1448.24**
Grand total (includes Charged)			**39,416.59**		**27,674.02**	

Source: Appropriation Accounts 2023-24.

3.1.1 Planning and conduct of audit

During 2023-24, out of 149 auditable entities under General Sector, 89 auditable entities were audited involving an expenditure of ₹7,572.45 crore (including expenditure of earlier years). This Chapter contains one Performance Audit and two Compliance Audit Paragraphs as discussed in the succeeding paragraphs.

3.1.2 Response of Government to Audit Observations

3.1.2.1 Implementation of Orunodoi Scheme

Government of Assam (GoA) notified (August 2020) guidelines of "Orunodoi", a flagship scheme of the State Government for implementation from 02 October 2020. The scheme envisaged poverty eradication and socio-economic inclusion of financially vulnerable families of the State through sustained financial assistance through Direct Benefit Transfer (DBT) mode. A household can nominate a woman of their house to avail this benefit.

The Finance Department, GoA acts as State Level Nodal Scheme Implementation Agency to ensure the rollout, implementation and operational monitoring of the scheme. The supervision of the scheme was entrusted with the Commissioner & Secretary, Finance Department, GoA. At the District level, the scheme was to be implemented under the direct supervision of the respective District Commissioner (DC) who would act as the chairman of the 'District Level Monitoring Committee' (DLMC).

Audit was conducted during June to October 2024 covering the period from October 2020 to March 2024. The Audit findings and recommendations thereupon were communicated to the Commissioner & Secretary to the GoA, Finance Department. The Department reported that action was taken in respect of the Audit observations/recommendations (details are given in ***Appendix–3.1***).

3.1.2.2 Recovery at the instance of Audit

The General Administration Department (GAD) made excess payment of ₹1.47 crore towards hiring of helicopter services. On this being pointed out in Audit, the Department recovered (March 2025) the excess payment from the subsequent bills of the vendor.

Information Technology Audit

Finance Department

3.2 Information Technology (IT) Audit on Integrated Financial Management System (IFMS)

With the objectives of improving the sanctity of the budget, ensuring efficient resource mobilisation and convergence of programs to avoid duplication of schemes across departments, the Government of Assam (GoA) set up (May 2016) the Assam Society for Comprehensive Financial Management System (AS-CFMS), a Special Purpose Vehicle (SPV). The SPV was mandated to bring about synergy in planning and implementation of various IT-based Public Financial Management reforms of the Finance Department.

The Finance Department took initiatives (May 2016) to address certain pressing operational bottlenecks of the conventional system through introduction of electronic approval of Fixation of Ceiling, integrating the Computerised Treasury Management Information System (CTMIS) with the e-Kuber payments system of the Reserve Bank of India, online salary bill preparation, automating budget consolidation, and updating the treasury rules and delegation of financial powers. Towards this goal, the SPV (*i.e.,* AS-CFMS) implemented the Integrated Financial Management System (IFMS) in Assam (referred to as Financial Management Information System during implementation stage and as Integrated Financial Management Information System after integration of all modules) under a World Bank-aided project named the Assam State Public Finance Institutional Reforms (ASPIRe). It aimed at transforming public finance management in the State by streamlining workflows, eliminating data redundancies and modernising the approach towards financial management through various sustainable institutional reforms.

Highlights:

The project was lagging in implementation schedule with only eight out of 18 modules having been rolled out as of December 2023, necessitating extension of contract period and resulting in additional liability for Helpdesk and Operation & Maintenance support in the extended contract agreement period (September 2023 to February 2025).

(Paragraph 3.2.8.1)

The PMC flagged many issues in the quarterly reports on the performance of the projects, however, the deficiencies later pointed out by Audit were not identified and resolved by the PMC at the developmental and UAT stage.

(Paragraph 3.2.8.2)

The Heads of Accounts were not consistently mapped to DDOs and Grants were not always uniquely maintained, and were in some cases misclassified with respect to prescribed list of Major and Minor Heads.

(Paragraphs 3.2.9.2, 3.2.9.4 & 3.2.9.6)

The budget distributed amount was greater than the balance budget amount against the corresponding Head of Accounts.

(Paragraph 3.2.10.1)

The process of creation of Project Profile intended to facilitate informed decision making on resource management has not been implemented. Further, Employee related sanction process such as travel, leave, pensionary benefits have also not been automated. Sanction process based on Delegation of Financial Power Rules, 2022 and financial rules such as IGAS 2 was yet to be implemented.

{Paragraphs 3.2.10.3 & 3.2.10.4(i)}

The validations and the controls as outlined in Functional Requirement Specifications/ Software Requirement Specifications have not been complied with on many occasions leading to deficiencies in mapping of business requirements and Rules in the system. Deficiencies in mapping of business requirements and Rules in payroll processing as well as deficiencies in capture of data for permanent and wage employees were observed.

{Paragraphs 3.2.10.4(ii), 3.2.10.5 to 3.2.10.7}

Policy for Identity and Access Management had not been adopted and documented. The user ID had not been mapped to Employee ID and defined roles. The de-active date is not based on the retirement date but flatly entered as 50 years from active date.

(Paragraph 3.2.12)

The efficacy of the Business Continuity Plan (BCP) and Disaster Recovery Plan (DRP) could not be assessed as no virtual exercise was conducted for impact assessment in case of sudden disaster. No periodical meeting has been held for monitoring the BCP and DRP activities. As such, audit could not ascertain whether recovery plan would work in the event of any disaster.

(Paragraph 3.2.13)

3.2.1 Business Objectives

The IFMS was intended to deliver improved Public Financial Management for the State of Assam, by integrating the entire cycle of financial management activities from budget to accounts. It was to involve every government agency/ Department in the State, requiring large-scale reform interventions. The key anticipated outputs and outcomes of IFMS were:

Anticipated outputs	Key outcomes
• Reengineered and modernised business processes and procedures for Public Financial Management in the State including People Change Management to transform the approach and thinking; • Application Software for IFMS built on good practices in PFM; • Integration of the system with other related ICT systems (of Banks, RBI, AG, *etc.*); • IT Infrastructure for IFMS implementation (Data Centre and DR Site); • Capacity Building & Training for all related stakeholders on new regulatory framework, processes and IT system and • Revised/ updated Financial Management Rules, Regulations and Formats in-line with the implemented procedures in IFMS.	• Improved timeliness and accuracy as well as reduced administrative burden in budget preparation, allocation, execution, accounting and fiscal reporting; • Enforcement of standardised and best practice-based controls over public expenditure management; • Improved Transparency and Efficiency in Public Resources Management; • Ensuring uniformity in Budget classification and Chart of Accounts and • Improved last mile connectivity and infrastructure.

GoA had originally planned for implementation of eighteen modules[86]. Some of these modules had undergone re-structuring and change in nomenclature during the course of implementation.

3.2.2 Agencies involved in implementation and their roles

The Finance Department, GoA, through an Agreement (January 2017), engaged PricewaterhouseCoopers Private Limited (PwC) as a Consultant (January 2017 to February 2018). The consultant firm reviewed the then existing processes and undertook the activities of As-Is[87] assessment of existing processes and IT infrastructure. PwC prepared a Detailed Project Report (DPR) with recommendation of the To-Be[88] solution, aimed at addressing the existing limitations and challenges, with a project cost estimate of ₹75.00 crore. M/s KRAN Consulting Private Limited was appointed (August 2020) as the System Integrator (SI) for Design, Upgradation, Implementation, Operations and Maintenance of Financial Management Information System for GoA at a contract value of ₹35.60 crore for a period of three years. The contract was amended in September 2023, with an extension to SI till February 2025.

GoA selected (July 2020) Deloitte Touche Tohmatsu India LLP, through tendering process, as Program Management Consultant (PMC) for Technical assistance for the period from July 2020 to July 2023. The technical assistance[89] comprised of managing the entire FMIS program implementation, risk management, SRS and software architecture review and recommendations for improvement, functional quality assurance, data migration, training and change management *etc*.

3.2.3 Stakeholders

The **Chart 3.2.1** shows various categories of users of the system at various levels with pre-defined roles and indicative number of users.

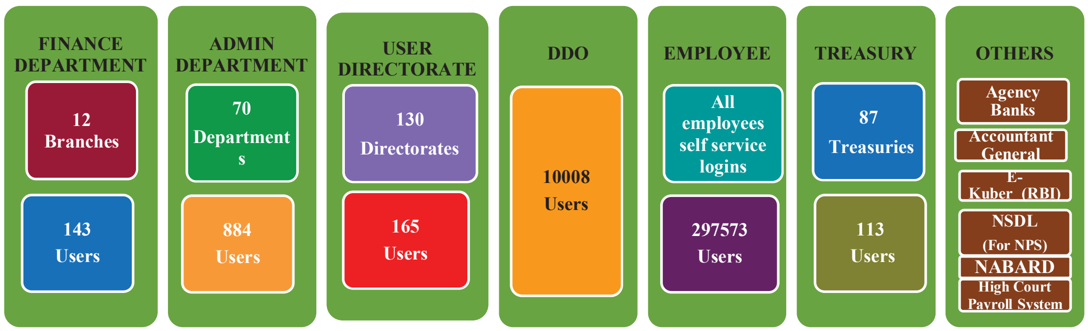
[86] Budget Planning and Preparation, Budget Allocation and Distribution, Administrative Approval-Technical & Financial Sanctions, Bill creation, Expenditure processing and Reporting, Cash Planning & Management, Receipts Management, Debt Management, Employee & Payroll, Accounting & Reconciliation, Asset Registry, Audit Management, RIDF Loan Processing, Stock Management, Pension Management, Helpdesk Management, General Requirements and Reporting.

[87] An ‘As-Is’ assessment refers to understanding the current processes, organisation and challenges.

[88] A To-Be assessment defines the future state of a business process in an organisation

[89] Project management, technical guidance and quality assurance during software design, development and its deployment

Chart 3.2.1: Various categories and number of stakeholders



Source: Information furnished (August 2024 and March 2026) by Finance Department, GoA.

3.2.4 Organisation Structure of AS-CFMS

IFMS in Assam is being implemented under the Assam State Public Finance Institutional Reforms (ASPIRe) Project under the overall aegis of the Assam Society for Comprehensive Financial Management System (AS-CFMS). It has a two-tier administrative structure:

a. the Governing Body (GB) chaired by the Honourable Chief Minister, Assam (***Appendix 3.2***); and

b. the Executive Committee (EC) chaired by the Chief Secretary to the GoA (***Appendix 3.3***).

ASPIRe Project has:

- A Project Director and an Additional Project Director;
- A Project Management Unit comprising a mix of experienced domain experts and executives for the overall administration of the project;
- Consultants engaged from time to time in the domains of Financial Management Information System, GST Readiness Assessment, Excise e-Governance Solution and PPP Policy Reforms.

The Commissioner & Secretary to the Finance Department, GoA is the Project Director of ASPIRe.

3.2.5 Audit Objectives

The main audit objectives were to assess whether the:

1. Business process re-engineering for synergy of processes in an IT environment, was well defined;
2. Project management of IFMS was aligned with targeted timeframe and business objectives;
3. IFMS functionalities and controls were adequate; and
4. Information system security was well defined with role-based access and business continuity.

3.2.6 Audit Criteria

The audit criteria were derived from the following sources:

1. Vision and Mission of the Project;
2. Detailed Project Report, Request for Proposal and Contract Agreements;
3. Functional Requirement Specification (FRS), Software Requirement Specification (SRS), Software Design Document and other project related documents;
4. Assam Treasury Rules, 2017, Assam Financial Rules, 1939 and Assam Budget Manual, 2012.

3.2.7 Audit Scope and Methodology

The audit covered the period from commencement of the project (2017-18) till October 2023 and was conducted between July 2023 and November 2023. An Entry conference with Finance Department, GoA and the Directorate of Accounts and Treasuries was held in June 2023 to discuss the Audit Objectives, Criteria, Scope and Methodology. A phased approach was considered for the conduct of audit corresponding to the status of implementation of the IFMS in the State till October 2023. Out of the eight modules[90] rolled out as of the date of audit (*i.e.*, as of October 2023), the following five modules were selected for detailed examination:

1.	Budget Planning & Preparation
2.	Budget Allocation & Distribution
3.	Administrative Approvals/ Technical Sanctions/ Financial Sanctions
4.	Bill Creation
5.	Employee & Payroll

The audit methodology involved the following:

- Review of system design documentation;
- User walk-through for the IFMS system of various screens and forms;
- Document analysis relating to project implementation;
- Analysis of the application controls and user interface;
- Analysis of databases through access provided for audit purpose; and
- Analysis of security controls.

The Draft report was issued to Government in June 2024. Replies (August 2024 and December 2024) of the Finance Department have been incorporated in the Report. An exit conference was held on 05 June 2025 with the Finance Department. The specific observation-wise responses given in the replies as well as expressed during the Exit Conference including subsequent comments communicated on 16 June 2025

[90] i) Budget Planning and Preparation, ii) Budget Allocation and Distribution, iii) Administrative Approval-Technical & Financial Sanctions, iv) Bill creation, v) Debt Management, vi) Employee & Payroll, vii) RIDF Loan Processing and viii) Helpdesk Management.

on the Exit Conference minutes, have been taken into consideration and suitably incorporated in the Report at appropriate places.

Audit Findings

3.2.8 Project Management and implementation

3.2.8.1. Delay in deployment of modules, resulting in additional recurring cost

M/s KRAN Consulting Private Limited was appointed as System Integrator for Design, Upgradation, Implementation, Operation and Maintenance of Financial Management Information System at a contract value of ₹35.60 crore for a contract period of 36 months.

i. Lack of clarity in the implementation milestones leading to delay in deployment of modules

As per the contract entered into with the System Integrator, the deployment (Go-Live) of all system modules was to be completed within 24 months (*i.e.,* by August 2022) from the date of commencement (*i.e.,* 17 August 2020). The contract had provided for recurring annual payment towards 'Establishment and Management of Helpdesk Operations for IFMS' and 'Operation and Maintenance support of Application Software'. No provision for milestone-based payment schedule was made in the agreement. As a result, the elements of deterrence against delay in rolling out of modules were missing.

It was noticed that there existed a system of quarterly reporting by the Project Management Consultant (Deloitte) on the implementation of the project. However, to review the progress by the governing body, the related meetings were not held at periodic intervals. The Department amended (September 2023) the contract and extended the target date for deployment of all the modules initially till May 2024, and thereafter till February 2025. In the exit conference (05 June 2025), the Department informed that the contract is going to end in June 2025 after another round of extension.

It was observed that the deployment of all the 18 modules had not been fully achieved as of December 2023, *i.e.*, even after the lapse of more than 12 months from the timeline specified in the contract and ten modules (56 *per cent*) remained to be deployed (***Appendix 3.4***).

The Department stated (November 2023) that factors such as the outbreak of Covid-19, enforcement of the Model Code of Conduct for General Elections to Legislative Assembly (February 2021), transfers of the internal resource persons and non-availability of key human resources of the Department, global semiconductor crisis and changes in business processes had contributed to the delay. The Department further stated (August 2024) that out of the eighteen modules planned, fourteen modules[91] had been deployed, two modules were in the pilot test stage and the remaining two modules (Pension Module and Cash Planning & Management[92] Module) had been dropped (March 2024) from the scope of the project and integration with System Interfaces[93] of 14 external applications of other stakeholders[94] had been completed.

The reasons attributed in the reply of the department for the delays in implementation of modules were not in consonance with the fact that the project was planned (August 2020) for implementation at the time when Covid-19 was already prevalent (March 2020), the Legislative Assembly elections was to be held at the scheduled time. Moreover, the human resource management were to be factored among other such key issues during the signing the contract agreement.

ii. Avoidable recurring cost due to delay

The initial contract with the SI started from August 2020 with the due date of completion being August 2022, while the O&M support part of the contract was initially for 36 months *i.e.,* till August 2023. The contract had provision for payment of yearly 'Recurring Cost', which was the remuneration for labour cost towards 'Establishment and Management of Helpdesk Operations for IFMS' (₹2.23 crore) and 'Operation and Maintenance support of Application Software' (₹5.35 crore). Therefore, as per initial contract, Establishment and Management of Helpdesk Operations was payable till August 2022, while helpdesk operations were to be paid for till August 2023. Due to the delay in deployment of modules and the resulting extension of the contract, the State Government extended favour to the vendor through additional recurring cost towards these two components, corresponding to the additional time taken.

In the Agreement, the O&M and warranty for the system is to commence from the beginning of the contract for the existing modules of the FinAssam system and will be extended to each release upon achieving operational acceptance. If the releases are delayed by the supplier, then the duration of the O&M and warranty period will not be extended, with the O&M and warranty coverage ending at 36 months from the

[91] Rolled out in **October 2021:** i) Budget Planning and Preparation, ii) Budget Allocation and Distribution, iii) Administrative Approval-Technical & Financial Sanctions, iv) Bill creation, v) Debt Management, vi) Employee & Payroll, vii) RIDF Loan Processing and viii) Helpdesk Management. **January 2024:** Expenditure Management & Reporting, Receipts Management, Stock Management and Accounting & Reconciliation. **June 2024:** Audit and Asset Registry

[92] Pension module was dropped in view of non-initiation of development of the module even at the end of the project period. The Cash Planning and Management module was dropped as data put together by the SI did not conform to the FRS. There was also no provision for projection based on historic data.

[93] PFMS, e-GRAS, e-Kuber, Bank, VLC, DBT portal, NSDL, GSTN, GeM, Pension system, Audit system, *etc*.

[94] Finance department, All Administrative department, All Directorate & Commissionerate, Accountant General Office, Treasuries, DDOs/Divisions, All State Govt. employees, Registered vendors, RBI, Agency bank, NABARD, High Court, KRAN, GeM, NSDL, PFMS, e-GRAS, *etc*.

contract start date. Helpdesk support will be for a period of 24 months from the contract start date. By extending the contract, additional cost for Helpdesk support and operation & maintenance was incurred, thereby leading to avoidable expenditure of ₹2.23 crore to the System Integrator for the extended contract period of September 2022 to August 2023.

The Government amended the contract in September 2023, extending the contract period till February 2025 followed by a further extension till June 2025. Out of a total contract cost of ₹35.60 crore, payment of ₹26.53 crore had been released till February 2024 to the System Integrator.

As regards the deficiencies in the contract agreement, the Finance Department informed (March 2024) that it has taken corrective action through contract amendment, invoking penal provision for delayed deliveries, liquidated damages, *etc*. It was also informed that the payment schedule has been modified following pro-rata quarterly payment with a linkage to actual/ most logical progress. In the exit conference the Department reiterated about the new payment release schedule and intimated that the contract is set to end in June 2025. The modified payment schedule is shown in ***Appendix 3.5***.

The fact, however, remained that in absence of clearly defined linkage of payments to milestone based progress during the initial years of implementation, the urgency on the part of the SI for expeditious implementation within the timelines envisaged by the Government, could not be enforced. This delayed achievement of the objectives associated with the module functionalities, as detailed in ***Appendix 3.4.***

3.2.8.2 Performance of Project Management Contractor

The slackness in implementation/ rolling out of modules was further assessed with the fact that the Deloitte Touche Tohmatsu India LLP, as the Project Management Consultant (PMC), was entrusted with a scope to prepare the User Acceptance Test Plans (UAT) and scenarios/test scripts, review and test various functionalities of the system during software design, development and its rolling out. The PMC was also to advise the Finance Department for execution of the project in an orderly and timely manner. It was observed that quarterly reports were submitted by the PMC on the performance of the project implementation based on the analysis carried out. The PMC also flagged issues like non-adherence on UI/UX recommendations, recurring helpdesk issues, delay in project timeline, *etc*.

However, many of the functionality-related deficiencies as pointed out by Audit in this Report were not indicated by the PMC at the development stage *e.g.* deficiencies in mapping of Heads of Accounts to DDOs, Departmental Grant numbers and classification structure of government accounts, uniqueness of Heads of Account, budget distribution in excess of the available budget balance, deficiencies in processing of pay, allowances & deductions, deficiencies in application controls for bill creation, *etc*. The contract with the PMC ended in September 2023.

The Deficiencies in application controls noticed in the implementation and elaborated in the succeeding paragraphs, were to be addressed at the development and UAT stage.

This raises doubts about the adequacy of the UAT plans and scenarios/ test scripts adopted by PMC to test solution based on the SRS which allowed the subsequent deficiencies pointed out by audit. In the exit conference (05 June 2025), the Department confirmed that currently there is no Project Management Consultant; the department is reviewing the progress of works alongwith other compliance works on a regular basis.

3.2.9 Deficiencies in application controls and data validation in IFMS

Application Controls in an information system refer to all the manual and programmed methods, policies and procedures that ensure the protection of the entity's data including its accuracy and reliability. Such controls should also ensure operational adherence to the rules and regulations governing the transactions. These controls may be in various forms, as described below.

- **Input controls:** To validate the type, the range of values, completeness and relevance of data being input for processing, since this input data is vital to maintain data integrity in the system.
- **Processing controls:** To ensure that the input data is processed correctly and in compliance with the applicable business rules and the required programming logic.
- **Output controls**: To ensure that the processed data is made available to users with the intended data type, data format or chart type, as MIS Reports or any other form of data output by the system.
- **Access controls**: To ensure compliance with the applicable business rules governing aspects such as jurisdiction for each user, reporting arrangements, delegation of powers, segregation of duties, *etc*. IFMS was to have users in hierarchical roles of different stakeholder entities. These users should have well defined privilege levels to access the appropriate and relevant Modules, workflows and data in IFMS. These access privileges should also clearly define the rights of individual users to view and modify data in the system.

Audit conducted walk-throughs of the workflows in the system to analyse the application controls which have been implemented, and also analysed the database of IFMS. Audit noticed instances of business rules not having been mapped correctly into the programming logic and deficiencies in the application controls implemented in IFMS, which are described in the subsequent paragraphs.

3.2.9.1 Budget preparation and planning module

This module was intended for preparation of budget estimates (for pay and non-pay expenditure) and creating a structured budget for the Government of Assam. It was to facilitate the systematic preparation of the budget at the basic level and its submission and processing at the respective administrative Departments.

The Detailed Estimates of receipts and expenditure are prepared by the Administrative Departments and furnished to the Finance (Budget) Department. The Finance Department scrutinises them in consultation with the Administrative Departments. The accepted figures are further consolidated as part of process of compilation of the Budget.

3.2.9.2 Deficiencies in application controls to restrict the mapping of Heads of Accounts to DDOs for preparation of budget estimates related to pay

Functional Requirement Specification (FRS) 106 of Budget Planning and Preparation (BPP) states that "The system should allow the spending units to access and enter estimates for only those budget codes, which are relevant to the spending unit/DDO".

The Heads of Accounts are required to be mapped to the DDO users who are authorised to access them, for preparation of budget estimates. The DDO user should have access only to those Heads of Accounts which pertain to the Department to which the DDO user belongs. This restriction of mapping the related Heads of Accounts to each DDO user was required to be implemented as an application control, to mitigate against the risk of human errors in the form of preparation of budget estimates by DDOs under Heads of Accounts that pertained to other Departments. However, Audit noticed the following deficiencies in the application controls related to preparation of budget estimates, as implemented in IFMS.

The DDO user, Directorate user and Department user have access to the system for preparation of budget estimates relating to pay[95]. It is prepared using Form L[96], under the budget preparation tab. The list of employees is mapped to the DDO user, so that data is auto-populated during the preparation of salary budget estimates.

On analysis of the workflow for budget estimates related to pay, it was noticed that:

- The drop-down menu for selection of Department/ Directorate included not only the one to which the DDO user belonged, but also all the Departments and Directorates under the GoA. The DDO user had, thus, access to select other unrelated Departments/ Directorates as well for which the user was not authorised to prepare budget estimates.

  For preparation of budget estimates in respect of Grants-in-Aid (Salary) and Wages, head of accounts which were not related to Grants-in-Aid (Salary) and Wages were also available for selection in the drop-down menu.

  This indicated that the heads of account had not been mapped with the DDO users in the front-end screens of DDO users of IFMS and hence, the control to restrict access to heads of accounts to only the ones that DDOs were authorised to operate, was not ensured.

[95] Pay includes salary, wages and Grants-in-Aid (salary)

[96] Form L: Statement showing details of sanctioned posts and name of incumbents with pay in support of the budget proposal under salary and used for preparing budget estimates relating to pay.

- For preparation of budget estimates in respect of Grants-in-Aid (Salary) and Wages, uploading of template (justification document) was a mandatory requirement under Software Requirement Specifications (SRS). The template contained the details of employee and monthly gross amount to justify the budget requirements, and this was to be verified by the checker and forwarded for approval.

Audit however, observed that the Form L could be submitted without uploading the template. This indicated absence of validation controls to enforce submission of the supporting documents by users. Scrutiny of database further revealed that the provision to capture/upload of the template was not available. During exit conference (05 June 2025), it was further intimated that the system has been suitably updated with release of subsequent functionality after Audit pointed out the issue.

3.2.9.3 Inconsistent timestamp in budget preparation module

On analysis of the budget preparation table, it was observed that in 2,25,066 out of 3,71,978 budget entries made during the period from 2015-16 to 2023-24, the date of data entry had been recorded after the date of approval by the Finance Department. The table showed 718 entries with such inconsistencies after the release of the module is provided in **Table 3.2.1**.

Table 3.2.1: Cases with entry date after approval date of Finance department

Financial year	No. of Grants to which it pertains	Total no. of records	No. of inconsistent records after rollout (October 2021) of module
2021-22	34	4,491	150
2022-23	40	30,183	368
2023-24	29	22,698	200
Total		**57,372**	**718**

Source: Departmental records.

Further, during the period from 2015 to till implementation (October 2021) of the module in IFMS, 2,24,348 cases were also noticed wherein the date of data entry had been recorded after the date of approval by the Finance Department.

The IT system should not have permitted users to make modifications to the budget transaction once it is approved at each level of aggregation to mitigate the risk of error/ deliberate non-compliance. The absence of application controls to enforce the business rules indicated that the burden of compliance had not shifted from individual users to the system, even after implementation of IFMS. The risks of errors/ deliberate non-compliance by users had not been mitigated by IFMS to that extent and thus, the full benefits of the system were yet to be accrued to GoA.

The Government in its reply (August 2024) stated that corrective action would be implemented. The Department in a generalised reply (November 2024) accepted that after approval of the Finance Department, the budget is considered final and the system does not allow any further change in the budget figures except for standard Government procedures like, Errata, Re-appropriation, Supplementary Demand, *etc*. In the exit conference held on 05 June 2025, Department stated that corrective actions have been taken in this regard after Audit pointed out the issue.

3.2.9.4 Deficiencies in application controls to ensure the uniqueness of Heads of Account (HoA) in budget estimates

The business rules state that the 'system should facilitate in warning and blocking the user from creation of duplicate head of account segments during creation and that the 'System should have built-in validations during head of account creation, to ensure that the Head of Account (HoA) as a segment association is unique'.

When testing the application, Audit found that the system allowed users to create the exact same Head of Account more than once, rather than restricting it to a single unique entry. Further, data analysis revealed that there were 24,774 duplicates out of the 54,598 Heads[97] of Account available as master data in the system as shown in the **Table 3.2.2**.

Table 3.2.2: Duplicate heads created in the Master Data

Financial Year	Total no. of Heads created	No. of duplicate cases
2015-16	12026	5349
2016-17	17869	8782
2017-18	12235	5985
2018-19	2204	928
2019-20	2772	1239
2020-21	1644	548
2021-22	2738	1014
2022-23	2910	888
2023-24	200	41
Total	**54598**	**24774**

Source: Departmental records.

This duplication, even after rolling out (October 2021) of Budget Preparation & Planning Module indicates inefficient management of the master tables.

The Government in its reply (August 2024) stated that corrective action would be implemented. In November 2024, it was further pointed out by the Department that the majority of the head creation was done during the FY 2017-18. It was also added that the current version of the module has validations to prevent the creation of duplicate heads and efforts were also being made to eliminate unnecessary HoA from the system. In the exit conference held on 05 June 2025, while accepting the observation, the Department stated that corrective actions were already initiated and department would review the issue to further strengthen validation checks. It was further added in a subsequent reply (16 June 2025) that if viewed with additional parameters like area code, scheme code, voted/charged *etc*., the 20-digit HoA cannot be duplicate.

The Department's justification may not be acceptable as not only duplicate HoA create a risk of transactions in multiple duplicate HoA with similar additional parameters, thereby creating an application control risk, but also that the business rules explicitly mandated the system to block duplicate segments.

[97] Head indicates the 20-digit classification used for the Head of Account.

3.2.9.5 Deficiencies in application controls to map Head of Accounts with Departmental Grant numbers

BPP FRS 17 states that 'System shall support in definition and maintenance of necessary mappings between various elements of chart of accounts to additional classifications codes'. These requirements shall cater to creation and maintenance of mapping between (i) Economic classification and administrative departments, (ii) Budget codes and DDO codes, *etc*.

The mapping of HoAs to grants must be carried out completely and correctly to ensure that the budget data is reliable, and to prevent users of one Department from erroneously/ deliberately accessing Heads of Accounts not pertaining to them.

Audit noticed that 19,566 HoAs pertaining to 118 Major Heads entered into the system during 2016-23 (of which 19249 cases happened after the module had rolled out) did not have Grant numbers mapped to the HoAs as detailed in **Table 3.2.3**.

Table 3.2.3: Heads of Account not mapped with Grant Number

Year	No. of Heads of Account not mapped with Grant No.
2016	223
2017	94
2022	11
2023	19238
Total	**19566**

Source: Departmental records.

In 85,076 cases of budget distribution related to past period, *i.e.,* 2015-18, the Grant numbers had not been mapped with the HoA, with the result that users in multiple Departments could potentially have unauthorised access to the distributed budget. The incomplete mapping of HoAs with grants shows the inefficient management of master tables which is fraught with the risk of error/ non-compliant actions by users.

The Government in its reply (August 2024) stated that it has taken note of the same and corrective action would be implemented. In subsequent reply (November 2024), it was intimated that the cases are confined to the financial years 2015-16, 2016-17 and 2017-18. Some HoAs which were not mapped with grant numbers are currently not operational and are blocked. Presently, the system mandates that each HoA is associated with a unique grant number. Additionally, server-side validation has been implemented to prevent such problems. However, the above table clearly shows that such un-mapped HoA occurred till 2023 (*i.e.* the end of audit period). Also, in the exit conference held on 05 June 2025, the Department stated that the matter would be reviewed for further strengthening validation checks. It was added in a subsequent response (16 June 2025) that such anomalies pertaining to HoA & Grant mapping might be attributable to CTMIS migration; however, such anomalies ceased to exist.

The Department's claim may be viewed with the fact that migration issues cannot be a reason for inadequate system validations.

3.2.9.6 Deficiencies in application controls to map Head of Accounts with Capital/ Revenue and Loan Sections, resulting in misclassification

As per para 14.2.1 of SRS, the classification of the HoAs as per the list of Major and Minor Heads given by the Controller General of Accounts is a requisite requirement to ensure the correctness of classification of the data.

Audit observed instances of HoAs in the master table which were misclassified, as listed below:

a) One Capital Major Head (4076) classified under Revenue Section.
b) Twenty-two Loan Major Heads[98] classified under Capital Receipt Section.
c) One Loan Major Head (6221) classified under Capital Expenditure Section.
d) Three Public Account Heads (8013, 8014 and 8450) classified under Loan Section.
e) Fifteen cases[99] having Major Head classified as Null.

The misclassification of the HoA indicated absence of application controls to enforce business rules related to mapping of HoAs to correct Sections in the master data. In the exit conference held on 05 June 2025, the Department stated that it would review the issue. It was also informed (16 June 2025) that the system has been developed to validate the expenditure classification based on first digit[100] of the 4-digit major head.

3.2.9.7 Deficiencies in functionality for assigning Code for new Schemes by the Accountant General

As per SRS 12.7[101], the system should have the facility for Finance Department user to verify and forward new Scheme requests from Administrative Departments, for assignment of new Scheme Code by the Accountant General of the State.

Audit analysed the workflow implemented in IFMS and noticed that Finance department users received the new Scheme requests and were able to either update/ return the request to the Administrative Department user or to forward the request to AG user for assignment of new Scheme Code. However, the 'Approve' button was active for the Assistant Section Officer user at the Finance Department, which was not compliant with the system design. Since the Assistant Section Officer was not the competent authority for taking the decision to approve such new Scheme requests, this indicated lack of correct mapping of business rules and lack of application controls to enforce the correct workflow.

The Finance Department stated that it would ensure that maker user at the level of Assistant will not be allowed to approve the new Code on his/ her own and that the

---

[98] 6010, 6210, 6215, 6235, 6245, 6402, 6403, 6404, 6405, 6406, 6407, 6416, 6506, 6515, 6552, 6702, 6854, 6857, 6858, 6859, 6885 and 7615.
[99] 0007, 2020, 2407, 4860, 8001, 8005, 8444, 8446, 8656, 8781, 8785, 8787, 8788, 8789 and 8790.
[100] 4-digit major head starting with '2' & '3' will always be Revenue, '4' & '5' will always be Capital and '6'& '7' will always be loan.
[101] SRS: Software requirement specification.

process of assignment of new Scheme Code, which was currently being carried out in offline mode, would be rectified as per workflow after integration with AG interface. In the exit conference (05 June 2025), the Department stated that based on audit recommendation changes are being incorporated in the system and will be implemented in next release. The Department informed (16 June 2025) that the changes were made live in production.

Thus, it was evident that even after three years of implementation of IFMS, the intended workflow for this process had not been implemented.

3.2.10 Budget allocation and distribution module

The Budget module was intended to manage the allocation and distribution of budgetary funds across departments, projects, or units to ensure that resources are distributed according to Governmental priorities. At the beginning of each year, this module manages distribution of approved budget by assigning it to various Government offices.

As soon as the Annual Budget is passed by the Assam Legislative Assembly and on receipt of assent of the Hon'ble Governor, Finance Department is required to issue instructions to all Administrative Departments for allotment of Budget Grants to the respective DDOs with copy to all Treasury Officers in a single consolidated manner.

Out of the total Grant communicated to him, the Controlling Officer will, after retaining, if desired, a portion of the Grant in his own hands as a reserve, distribute the remainder of the Grant among the Disbursing Officers concerned who are subordinate to him in such manner as he deems fit.

3.2.10.1 Deficiencies in application controls to prevent budget distribution in excess of the available budget balance

Para 7.2 of Assam Budget Manual specifies that 'The Controlling Officers should complete the distribution to the DDOs, wherever necessary, latest by the 15th May of the year. It is for the Controlling Officers to see that the allotment to Disbursing Officers is not exceeded.'

BAD SRS 36.2.1 of Budget Allocation and Distribution (BAD) requires that system should validate in such a way that the distributed budget amount should not exceed the total budget amount or balance amount available.

However, Audit observed that during the period from 2015-16 to 2023-24, in 1,496 (566 cases during 2021-24) out of 17,32,373 cases of budget distribution, the amount distributed was greater than the budget amount allotted under the corresponding HoA as summarised in **Table 3.2.4**:

Table 3.2.4: Cases with budget distribution amount greater than allotted amount

Year	Number of cases	Number of Heads involved	Excess distribution (in ₹ lakh)
2015-16	156	136	2,06,092.63
2016-17	57	12	3,728.31
2017-18	216	195	69,122.08
2018-19	170	145	2,18,695.58

Year	Number of cases	Number of Heads involved	Excess distribution (in ₹ lakh)
2019-20	263	137	60,019.19
2020-21	68	67	5,134.24
2021-22	360	308	2,71,076.53
2022-23	168	151	2,74,057.71
2023-24	38	27	14,413.73
Total	**1496**	**1178**	**11,22,340.01**

Source: Departmental records.

The department stated (July 2024) that the amount resumed against the head of account are stored in "resumption_details" table. However, the database design in the technical documents of IFMS did not depict the resumption table and the database furnished to Audit too was without the said "resumption_details" table. As such, it cannot be ascertained if the amount distributed during the period was resumed with necessary controls over the excess distribution. In the exit conference (June 2025), the department stated that it would review the issues.

3.2.10.2 Administrative approval, technical sanction and financial sanction (AATFS) module

This module was intended to handle the business processes required for administrative approval and technical and financial sanctions.

3.2.10.3 Absence of key details for new projects

As per SRS/FRS 1 of AATFS module, system was required to capture the following information while creating project profile Project ID (System shall auto generate Unique Project ID, while creating project profiles for proposed projects), name of the project, brief description of the project, implementing agency/ code, source of funding, tentative cost estimates, funding agency, type of project (in year/ multi-year) including opening and closing dates, budget head, project classification based on sub-plan, project beneficiaries (tribal sub-plan, scheduled caste sub-plan, general areas plan, hill areas plan, *etc*.

Further, as per the SRS/FRS 2 of AATFS, System shall facilitate in capturing the location of the proposed project through GIS mapping during the requests for project profile creation. In case the project is across multiple locations, GIS mapping of all the locations should be possible.

Audit noticed that the administrative approval table in the database had 1,00,427 entries even though there were only five entries in the corresponding project profile sub module. This reflected the fact that administrative approvals had been processed without recording all the key details of the projects in the system and that the objective of implementing the Project Profile sub module had not been achieved.

Further, it was noticed that the functionality for recording the location for new projects through GIS mapping had not been implemented.

While accepting the observation, Finance Department stated (July 2024) that mandatory update of the project profile will be ensured, and the development of GIS functionality is under process. In the exit conference (June 2025), the department stated that the implementation of the module is under process. In a subsequent comment, the Department stated that the functionalities are being reassessed to incorporate more information as indicated by Audit which would be useful for monitoring capital projects.

3.2.10.4 Miscellaneous issues

i. AATFS module

Apart from the above, deficiencies surfaced in course of analysis of database of AATFS, bill creation module and on interaction with the Department revealed the following:

- Though the system supports the relevant financial sanction process to execute the allocated budget for respective Grants/Departments, employee related sanctions such as travel, leave, pensionary benefits were not implemented. Besides, though User Acceptance Testing conducted for Financial Sanctions and Delegation of Financial Power Rules, 2022 but were not implemented (December 2024).
- The Department accepted that Business Rules like IGAS 2, which stipulates that all Grants-in-aid should be booked as Revenue Expenditure, have also not been fully validated as of December 2024.

ii. Employee and payroll module

The Employee and payroll module was intended to manage employee-related financial matters. It included payroll processing, salary management, allowances and benefits tracking, statutory deductions and pay slip generation.

As per Functional Requirement Specifications (FRS) of Employee and Payroll module, the system shall support automation of pay-rolls by mapping various variables and rules thereof. In order to calculate salaries, the system shall have mapping of various business rules and rates like Dearness Allowances rates, rates of House Rent Allowance, Medical Allowances, TDS calculation rules, NPS calculation rules, Provident Fund calculation rules, Group Insurance Scheme rules, *etc*. Deficiencies in mapping these business requirements and Rules into IFMS are discussed below:

3.2.10.5 Deficiencies in processing of pay, allowances & deductions

The System facilitates calculation of allowances[102] based on the basic pay of the individual beneficiaries and generates the payroll[103] report that displays Basic Pay, HRA and other allowances, Total Pay, Deductions, Gross Pay, Net Pay, Loss of Pay *etc*.

---

[102] EPM SRS 1.22: DA, HRA and medical allowances
[103] EPM FRS 8

During analysis of the relevant IFMS database tables of 47,38,251 records for the period from 01/04/2022 to 31/03/2023 in respect of 4,23,253 employees[104], following deficiencies were revealed:

i. ***Pay & Grade Pay:***

a) Total Pay, Loss of pay[105] and Net Pay were not available in the database table;
b) Grade Pay and Pay Band had been recorded as zero in 39,293 instances.
c) Grade Pay had not been entered against the Pay Band in 16,487 instances.
d) Pay Band had not been entered against the Grade Pay in 146 instances.
e) In terms of report of 7th Assam Pay and Productivity (ROP) Pay Commission, range for Grade Pay was ₹3900 to 18,500 and for Pay Band is ₹12,000-37,500 to 1,30,000 (fixed). However, in case of 1202 employees, invalid Grade Pay was found recorded and in case of 4,409 employees, invalid Pay Band was recorded (*e.g.*, GP = ₹8,96,650, PB = ₹55,55,555 *etc*.,) in the database.

The Department, accepted (August 2024) that separate columns for Loss of Pay and Net pay are not maintained in the database table but are captured in the front end. It was also stated that during the initial days of the system, validation of pay band and grade pay was missing; however, currently, the system mandates entry in the column of Pay band as per existing ROP without which salary bills cannot be processed.

The fact remains that the key components of Payroll management were missing in Employee & Payroll module, which was one of the earliest modules to be rolled out in October 2021.

ii. ***Medical Allowances:*** In terms of Employee Payroll Module (EPM) FRS 31, Medical Allowances is fixed for all the employees (Medical allowance is in configurable manner).

However, in case of 85,144 employees, Medical Allowances had been recorded in the database with amounts other than the prescribed value of ₹600/-.

iii. ***Professional Tax:*** In terms of SRS of EPM, Professional Tax was to be calculated on Gross Amount as depicted in the **Table 3.2.5.**

Table 3.2.5: Professional Tax rate in Assam

Gross Amount (in ₹)	Professional Tax (in ₹)
Less than 10000	0
Between 10001 to 15000	150
Between 15001 to 24999	180
More than 25000	208

Source: Departmental records.

However, on analysis of the related database, it was noticed that the field of Gross Pay, which was required for calculation of Professional Tax was not provisioned in the database. It was noticed that in 3,275 cases, the amounts

[104] SALARY_ALLOWANCE AND SALARY_DEDUCTIONS
[105] Due to leave, suspension, *etc*.

captured with respect to the Professional Tax were not in agreement with the amounts prescribed for different slabs in the database, *i.e.,* ₹150, ₹180 and ₹208.

iv. ***House Rent Allowances:*** In terms of EPM FRS 31, House Rent Allowance (HRA) was to be calculated on the basis of Basic Pay and Place of Posting as mentioned in the **Table 3.2.6.**

Table 3.2.6: House Rent Allowance (HRA) rates in Assam

Place of posting of Employees	HRA
Rural area	(Basic Pay) x 8 *per cent*
Sub-Divisional Area	(Basic Pay) x 9 *per cent*
Metro	(Basic Pay) x 10 *per cent*

Source: Departmental records.

Audit, however, found on analysis of the related database for 2022-23 that critical information on the place of posting of employee were not available. Database revealed that in case of 3,542 employees, HRA had been calculated at the maximum rate of 10 *per cent*, without assurance on whether this was justified depending on place of posting.

As regards Medical Allowance, Professional Tax and HRA, the Department accepted (August 2024) that presently the mentioned fields are manually entered by users and that no application controls are in place to restrict the entries to the valid set of values.

Thus, compliance with the above business rules through the system based controls was not ensured.

v. ***Group Insurance Scheme (GIS):*** In terms of EPM FRS 1 and in terms of report of 7th Assam Pay and Productivity Pay Commission, GIS is calculated as per the Grade of employees given in the **Table 3.2.7**.

Table 3.2.7: Group Insurance Scheme (GIS) rates in Assam

Grade of Employees	Grade Pay (In ₹)	GIS (In ₹)
I	12700 to 16300	400
II	9100 to 11500	300
III	5000 to 8700	200
IV	Upto 4400	200

On analysis of the database, it was noticed that in case of 21,343 employees, the amount deducted toward GIS was incorrect, as it did not match the prescribed set of permissible values (₹400, ₹300, ₹200) for GIS. As such, the system lacked the necessary controls to ensure correctness of the master values defined in ROP.

vi.* GPF *Subscription: In terms of Circular No. e.F.No.11026/04/2022-AIS–III dated 06.01.2023 of Department of Personnel & Training (DoPT), Ministry of Personnel, Public Grievances and Pensions Department, there is provision of Ceiling of ₹five lakh on subscription to General Provident Fund (GPF) in a financial year. Finance (Estt) Department, GoA Circular No. FEB.346/2015/8 dated 17.07.2019 provides that minimum of 6.25 *per cent* and a maximum of 15.63 *per cent* of (Pay Band+ Grade pay) is required to be subscribed by a GPF subscriber.

During analysis of database in respect of 2022-23, it was observed that in case of 1138 employees, GPF was deducted at the rate of more 100 *per cent* of Basic Pay (Pay

Band+ Grade pay). Further, in case of 6 employees, GPF was deducted more than ₹five Lakh during the financial year.

The Department accepted (August 2024) that the issue flagged by Audit pertained to earlier data, where some of the validations were not incorporated. This indicated Employee & Payroll Management module was rolled out (October 2021) with inherent lacunae and the same remained undetected (September 2023).

***vii.* NPS Nominee:** The system facilitates new employees to avail themselves of New Pension Scheme (NPS). The system provides subscription forms for the same after successful registration. Pension Fund Regulatory and Development Authority (PFRDA) circular[106] dated 03.09.2020 states that if a subscriber has a family[107] at the time of making nomination, the nomination shall be in favour of one or more persons of the family. Also, as per SRS (EPM Module – under Screen Level Validation) the Percentage Share data fields should have the following validations:

- Should contain only numeric values
- Should contain at most 3 digits
- Total percentage of share should be 100 *per cent*.

On analysis of NPS Nominee table, it was found that in 11 instances the total percentage share allocated to different family members were more than 100 *per cent*, which is unacceptable.

This reflected the absence of related application controls to validate the data entered by users.

3.2.10.6 Deficiencies in entering data into the Permanent Employees Master Table

The Permanent Employees Master Table is required to support maintenance of service records of employees of different cadres of the Government of Assam. It supports in managing the cadre strength as well as maintaining records of all service-related aspects such as transfers, promotions, postings, *etc*., of the employees. This master table is linked to the Pensions module for generating timely alerts to initiate pension files based on the expected retirement dates, as well as for digital service record data for pension file preparation and processing.

The data fields required to be entered for the Permanent Employees Master Table included Name, Post, Bank Account Number, IFSC Code, Date of Joining, Mobile Number, Monthly Gross Salary, *etc*. The employee was to be provided facility to add/ modify personal data such as log-in password, Address, Bank Account Number, Email ID, AADHAR number, PAN and Family details. This data was required to be linked with the pay-bills generated by each DDO.

---

[106] Circular No. PFRDA/2020/37/SUP/CRA/15 dated 03.09.2020

[107] Family means his legally wedded spouse, his children, whether married or unmarried, his dependent parents and his deceased son's widow and children

Audit analysed the Permanent Employees Master Table having details in respect of 4,04,402 employees and noticed the following deficiencies:

a) In case of 29 employees, first name was captured as blank and in last name field, random alphanumeric values had been entered.
b) In case of 32,153 employees, the Date of Birth was recorded as "00/00/0000". In 1,529 instances, DoB had invalid future years such as 2053.
c) In case of 2,50,673 employees, the Date of Appointment was recorded as "00/00/0000" or other invalid future dates such as '06/01/9194'.
d) 'Date of Joining' field has not been mentioned in the EIS database;
e) In case of all the employees, Date of Retirement had been entered as '00/00/0000';
f) In case of 29,422 employees, PAN Number had not been entered and in three cases, the PAN Number was incorrect, with values such as 'ooooo0000o'.
g) In case of all the employees, AADHAR Number had not been entered;
h) In case of 395 employees, Bank Account Number had not been entered;
i) In case of 9,738 employees, IFSC Code had not been entered and in 71 cases, the IFSC Code was incorrect, with invalid values such as '00000000000';
j) In case of 8,258 employees, the Mobile Number had not been entered and in 89 cases, the Mobile Number was invalid, with values such as '0001215532';

The missing data and the invalid data in the Permanent Employees Master Table indicated the absence of basic validation controls in IFMS and lack of due diligence by the Departmental users who had been entrusted with the responsibility for verification of the data to be entered into IFMS. This showed that IFMS data was unreliable to generate accurate pay bills or process pensions in a timely manner.

The Department replied (August 2024) that the issues mentioned by Audit related to initial period and data, where some of the validations were yet to be incorporated. It was stated that currently, relevant validations are already in place to ensure that no numeric data is captured as name of the employee. It was also added that the mentioned account numbers were duplicate records which were cleared as part of data clean up. Finance Department has further informed that an order has since been issued for capturing Date of Birth, Retirement Age, Date of Entry into Government Service, PAN Details and Spouse Name of Employees in the data base.

Audit observed that the order was issued in June 2024 *i.e.*, 30 months after deployment of the EPM and Bill Creation modules (October 2021).

In the exit conference (05 June 2025), the Department stated that it has already issued orders for compliance. Recently, integration with RBI has also been done for IFSC validation. The Jt. Secretary further informed that strict order has been circulated stipulating for updation of the database with correct details (PAN/ Phone No./ eMail/ Bank A/c details, *etc.*) within a fixed target date with provisions for stern actions against any default.

3.2.10.7 Temporary Employees Master Table

In terms of EPM SRS 21.1, the details of Temporary Employees such as name, GPF/ NPS-lite, post, account number, bank IFSC, bank name, bank branch, PAN, date of birth, gender, mobile number, *etc.,* are required for preparation of wages bills. On analysis of Temporary Employee Master table having 2,23,484 employees' records, following were noticed:

a) In case of 108 employees, name contained invalid data like '----------', 'AB', '00' *etc*.
b) In case of 33 employees, no bank account numbers were captured, and 140 employees had invalid Bank Account Number.
c) In case of 37,732 employees, no PAN number was captured, and 1,988 employees had invalid PAN Number.
d) In 36,315 employees out of 2,23,484, no date of birth was captured.
e) In case of 8 employees, invalid IFSC have been entered.
f) In case of 2,04,000 employees, the date of joining was not captured.
g) In case of 50,605 employees, no mobile number was captured, and 916 employees had invalid mobile numbers.

The above instances indicated deficiencies in application controls to ensure validation of the master data entered by users.

The Department replied (August 2024) that the invalid data has been checked, sanitised and ensured that no payment has been made against such wage earners. It was added that appropriate action has been taken up to sanitise and update invalid mobile numbers of employees. Without correct mobile numbers, employees cannot log in to access the Employee Self-service (ESS) portal. The Department, however, assured that validations for mobile number, PAN, DoB, bank IFSC and DoJ of employees would further be strengthened. In the exit conference, while accepting the audit observation, the Department stated (June 2025) that a detailed review is being done in this regard.

3.2.11 Gap detection in sequential key IDs

During analysis of IFMS database, Audit observed that each table of the database contained a data field named "ID", which is a system generated sequential number to each record in the tables to maintain uniqueness. As it is a system generated sequential number, significant gaps warrant examination as gaps may also arise due to failed inserts, aborted transactions, *etc*., and in the event of deletion of records, sequence failures due to server shutdowns/ restarts or transaction rollbacks.

Audit analysed the sequence of ID columns in four important tables in the database and found that there were 2.77 lakh records (IDs) missing in these tables. The numbers of missing records from these tables were as follows:

Table 3.2.8: Details of missing records in the database

Sl. No.	Table description	Last ID in table	Total number of records	Number of times the gaps occurred	Number of missing serial numbers
1	Budget_allocation_*******	3,42,861	1,88,460	68	1,54,401
2	Budget_distribution_*******	18,23,040	17,32,373	945	90,667
3	Administrative_********	1,00,772	1,00,427	182	137
4	Heads	1,07,333	75,733	5,660	31,598
	Total	**23,74,006**	**20,96,993**	**6,855**	**2,76,803**

Source: Departmental records.

Figure 1: Illustration of gap detection in budget_allocation_details

40209	40210	10	70	45172	0	12,900.00000	12,900.00000	12,900.00000
40210	40211	78	99	41684	0	1,400.00000	1,400.00000	1,400.00000
40211	40212	52	68	37352	0	9,294.25000	9,294.25000	9,294.25000
40212	40213	52	68	37353	0	2,273.81000	2,273.81000	2,273.81000
40213	40215	52	68	37354	0	36,403.46000	36,403.46000	36,403.46000
40214	40216	52	68	37355	0	20,464.28000	20,464.28000	20,464.28000
40215	61590	33	140	39570	0	20.00000	0.00000	20.00000
40216	168436	875	57	5770	0	329.31000	6.29020	329.31000
40217	168437	875	57	5771	0	406.70000	13.86180	406.70000

The gaps between the sequential IDs of these four tables ranged between 1 to 1,06,845. The larger gaps indicated possible manual intervention at the back end of the system to delete records. In this regard, the Database Administrator logs were not furnished to Audit. As a result, Audit was unable to derive assurance on the integrity and reliability of data. Regarding the tracking of back-end data changes, the Department stated that all the user activities logs are stored in the separate table. This comprehensive log is designed to provide detailed insights into user interactions with the Assam Finance system, allowing to maintain a thorough record of user activities.

However, on analysis of the user activities logs in the above-mentioned table, no record of occurrence of deletion of entries, approval of entries, *etc*., were noticed.

The department subsequently stated (August 2024) that it has now undertaken steps to avoid and monitor data updation without authorisation, if any. All users having direct access to the database have been reviewed and audit trails have been enforced for all such users. Department has issued directives to limit such users to avoid any data manipulation. In the exit conference held on 05 June 2025, the Department replied that the department has initiated corrective actions on the issues pointed out by Audit and audit trails are now being maintained by the Department.

3.2.12 Deficiencies in Identity and Access Management

Identity Management involves establishment and maintenance of user identities (IDs), associated authentication and monitoring processes to provide assurance that only authorised users are granted access to the system. Unique user identity also ensures that no user can repudiate a past transaction. For this reason, the individual assigned to a particular user ID can be held accountable for the activity performed with that ID.

Further, Privileged Identity Management or Privileged Access Management involves setting permissions and privileges to defined roles and assigning the roles to various authorised users. The role determines which permissions the system grants to the users or limits access to specific resources or tasks.

Audit noticed that:

- A formal policy for Access Management and Password Management for IFMS had not been adopted and documented. Audit noticed existence of invalid user mobile numbers, 8230 mobile numbers used in 25,220 users with duplicates ranging from 2 to 123 instances, 5949 duplicate email IDs used in case of 21,629 users with duplicates ranging from 2 to 276 and absence of mobile/Email verification indicated that there was no multi factor authentications existed in IFMS for its Access.
- Each user ID (system generated) had not been mapped to Employee ID of the employee to whom that user ID had been assigned. Without this basic control, it was not possible to easily keep track of employee activity in the system.
- The system is not provisioned to de-activate the user upon reaching his superannuation. It was noticed that the system had provided a period of 50 years from the activation date for each user and there were cases where active and de-active date is blank as shown in **Table 3.2.9**.

Table 3.2.9: Cases where active and de-active date is blank and the deactivation date is kept as 50 years from the activation date

User Active date	User De-activate date	Number of Records
Null	Null	27,965
15-05-2015	15-05-2065	8,361
26-06-2015	26-06-2065	19

Source: Departmental records.

Weak identity controls, duplicate credentials, and unlinked employee IDs indicated weak internal controls in IFMS application. This lack of automated oversight also diffuses accountability and potentially exposes the system to unauthorized access.

The Department stated (August 2024) that a robust implementation of Identity and Access Management (IAM) has been proposed under the General Requirement module. User Creation is to be mapped with definite roles and privileges to authorised users. Mapping of the users would be integrated with the Employee & Payroll module and the access will be limited to their privileges and deactivation based on exit from the post. Department will also come up with a User Creation Policy detailing the roles and responsibilities of the stakeholders. In the exit conference, the Department clarified that the general requirement module is not a single module to be roll out in one go, rather it is a cluster of multiple functionalities implemented in stages. It is further added that these functionalities are under the final stage of role out (by June 2025). The department stated that recommendation made by Audit would be addressed in the current release.

3.2.13 Absence of Business Continuity Plan & Disaster Recovery Plan

The objective of having a Business Continuity Plan (BCP) and Disaster Recovery Plan (DRP) is to ensure that the organisation can accomplish its mission and it will not lose the capability to process, retrieve and protect information in the event of an interruption or disaster leading to temporary or permanent loss of computer facilities. This calls for a well-documented, tested and updated Business Continuity and Disaster Recovery Plans.

Audit examined the BCP and DRP documents furnished, and noticed that they were general concept papers, without any specific planning for these functions related to IFMS. Recovery Point Objective, Recovery Time Objective, frequency of Disaster Drills *etc*., had not been specified for IFMS. No Disaster Recovery Drill Reports were available on record and no meetings/ reviews had been held to monitor the progress made on BCP & DRP functions.

The Department stated (August 2024) that a Committee has been notified to draft the Business Continuity Plan and Disaster Recovery Plan with the IT Department and AMTRON for drafting this plan and its implementation. The compliance report would be submitted to Audit in due course of time.

It was observed that the Committee was formed in July 2024, *i.e.,* almost three years after various modules started rolling out leaving the system vulnerable to loss of data in case of any unforeseen disasters.

In the exit conference held on 05 June 2025, the Department stated that BCP and DRP have been drafted and under process of approval. However, as the ongoing contract with the SI is going to end by June 2025 including helpdesk support and O&M services, the Department needs to put in special care for seamless continuation of business during the post contract period.

In its subsequent updating comments (16 June 2025), the Department informed that it has since received some recommendations from the Information Technology (IT) Department of GoA *inter alia* on the Recovery Time Objective (RTO) and Recovery Point Objective (RPO), which would be acted upon.

With regard to various issues pointed out in Audit relating to functioning & control of the system, the Finance Department stated (August 2024) that it has taken note of the lacunae flagged by Audit in the functioning & control of the system and intimated that corrective actions have been taken through appropriate validations, implementation of workflow engines for different business processes, user privileges across different roles is being implemented. It was further added that configuration of Delegation of Financial Power Rule (DFPR), user creation & workflow under the General Requirements Module is further expected to fill the current gaps indicated.

3.2.14 Conclusion

The IFMS had several deficiencies in project management, inadequate application controls and validations, weak identity and access management and disaster and business continuity management which show that IFMS system has not taken over the responsibility of shifting of the burden of compliance from individual users to the IFMS application implemented. Such observations are summarised below:

The project was lagging in implementation schedule with only eight out of 18 modules having been rolled out as of December 2023, necessitating extension of contract period and resulting in additional liability for Helpdesk and Operation & Maintenance support in the extended contract agreement period (September 2023 to February 2025).

The PMC flagged many issues in the quarterly reports on the performance of the projects, however, the deficiencies later pointed out by Audit were not identified and resolved by the PMC at the developmental and UAT stage.

The validations and the controls as outlined in Functional Requirement Specifications/ Software Requirement Specifications have not been complied with on many occasions leading to deficiencies in mapping of business requirements and Rules in the system.

The Heads of Accounts were not consistently mapped to DDOs and Grants, were not always uniquely maintained and were in some cases misclassified with respect to prescribed list of Major and Minor Heads.

The budget distributed amount was greater than the balance budget amount against the corresponding HoA.

The process of creation of Project Profile intended to facilitate informed decision making on resource management has not been implemented. Further, employee related sanction process such as travel, leave, pensionary benefits have also not been automated. Sanction process based on Delegation of Financial Power Rules, 2022 and financial rules such as IGAS 2 was yet to be implemented.

Deficiencies in mapping of business requirements and Rules in payroll processing as well as deficiencies in capture of data for permanent and wage employees were observed.

Detection of gap in the data processed, entry of data after final approval indicated weakness in timestamp integrity and database control measures.

Policy for Identity and Access Management had not been adopted and documented. The user ID had not been mapped to Employee ID and defined roles. The de-active date is not based on the retirement date but flatly entered as 50 years from active date.

The efficacy of the Business Continuity Plan (BCP) and Disaster Recovery Plan (DRP) could not be assessed. No periodical meeting has been held for monitoring the BCP and DRP activities. As such, audit could not ascertain whether recovery plan would work in the event of any disaster.

3.2.15 Recommendations

The Government may consider the following for better functioning of the IFMS

- *The Project Management Team should continuously monitor the development and implementation progress so that the milestones of the project are adhered to. Necessary penalties should be imposed wherever applicable under Service Level Agreement, for delay in completion of the project.*
- *Validations and controls as outlined in Functional Requirement Specifications/ Software Requirement Specifications should be complied with. Translation of functional and software requirements into the system should be tested and verified during the User Acceptance and sign off.*
- *Business requirements and rules such as mapping of Grant with Head of Account, correct classification of Head of Account as per the List of Major and Minor heads, mapping of head of account to user, etc., should be incorporated into the system.*
- *Proper process flow and well-defined user privilege should be embedded in the system.*
- *Database and logfiles (System, DBA, Application) should be maintained and necessary information should be captured in the entries of Log-files.*
- *Policy for Identity and Access Management should be prepared. Also, the processes and policies to control super user activities should be well documented.*

The Business Continuity Plan (BCP) and Disaster Recovery Plan (DRP should be well-documented, tested periodically and updated. Periodical exercise and meeting should be conducted for impact assessment and monitoring the BCP & DRP activities.

Compliance Audit Paragraphs

Administrative Reforms and Training Department

3.3.1 Wasteful expenditure of ₹213.52 lakh

Wasteful expenditure of ₹2.14 crore due to inadequate planning, lack of feasibility assessment and non-obtaining of mandatory forest clearance, leading to closure of the work for establishment of a training institute at Assam Administrative Staff College.

As per Rule 241 of Assam Financial Rules, 1939, on receipt of the administrative approval (AA), technical sanction (TS) must be obtained before commencement of the construction work.

With a view to establish three training institutes for Grade III and Grade IV staff at Guwahati, Bongaigaon and Silchar, the Government of Assam (GoA), Administrative Reforms & Training Department (AR&TD) accorded (October 2018) AA for ₹42.24 crore (₹14.08 crore for each of the three institutes). On receipt of the AA, the Chief Engineer (CE), PWD (Building), Assam instructed (December 2018) all the executing divisions to submit the Site Plan/ Survey Map of the proposed site along with the sub-soil investigation (SSI) report. TS to the work was accorded (December 2019) by the CE for ₹42.24 crore. As per the provisions of the model estimate, the scope of work included civil works, sanitary and water supply, internal and external electrification, interior works, site survey and sub-soil investigation.

Scrutiny (July 2024) of the records of the office of the Director of Training, Assam Administrative Staff College (AASC) pertaining to the period from September 2020 to June 2024 relating to construction of the Training Institute at Guwahati showed that even before the CE had accorded TS (December 2019) and the Executive Engineer, Guwahati Building Division No. II, Dispur, Guwahati had obtained vital information related to the site and construction work through topographical survey and SSI, the CE, PWD (Building) awarded the work to *M/s Bikash Enterprise* in September 2019 at the tendered value of ₹10.82 crore. The work commenced in October 2019.

Meanwhile, the work orders for topographical survey and SSI were issued on 20 December 2019 and 04 January 2020 at the tendered value of ₹2.99 lakh and ₹2.66 lakh respectively by the executing division to the bidder *ANKAN-The Design Desk*, Guwahati.

Scrutiny further showed that before completion (February 2020) of the topographical survey, External Development Work costing ₹5.04 crore was proposed (December 2019) for execution. The Work was proposed on the grounds that the construction work of the Training Institute could not proceed without proper site development and approach road to the site, the allotted land being located on a steep hill. The GoA, AR&TD accorded AA and the CE accorded TS for the work for ₹5.04 crore in March 2020 and May 2020 respectively. The external development work was also awarded (June 2020) to *M/s Bikash Enterprise* at the tendered value of ₹4.98 crore. As of March 2022, a total payment of ₹1.91 crore was made to the contractor against the physical progress of 38.30 *per cent*.

Records also showed that for construction of the training institute, a secured advance of ₹22.84 lakh was paid (February 2020) to *M/s Bikash Enterprise* for the supply of reinforcement bars which remained unadjusted as there was hardly any physical progress (0.85 *per cent*) as of March 2022.

Subsequently, in May 2022, both the works were withdrawn from the contractor by the executing division. The reasons cited for the closure of the works were steep gradient of the approach road and unsuitability of the allotted land in a hilly terrain due to which only five out of eight buildings could be accommodated. It was also seen from the records that the proposed site was located inside the eco-sensitive zone of Amchang Wildlife Sanctuary and forest clearance was required for the said work which had not been obtained. Accordingly, based on the report submitted (March 2024) by the CE, the proposal for foreclosure was forwarded (April 2024) to the Secretary, Administrative Reforms, Training, Pension and Public Grievances Department by the Director of Training, Assam Administrative Staff College, Khanapara, Guwahati. Approval of the foreclosure proposal from the GoA is, however, still awaited (April 2025).

Audit observed that as of March 2022, an expenditure of ₹2.19 crore, including costs of SSI (₹2.66 lakh), Topographical Survey (₹2.99 lakh), external development work (₹190.68 lakh) and secured advance for supply of reinforcement bars (₹22.84 lakh), was incurred on the work during March 2020 to March 2022. Further, there was no record relating to adjustment of secured advance of ₹22.84 lakh against execution of works till July 2024.

During Joint Physical Visit (JPV) of the site (29 October 2024), it was found that the construction site was inaccessible due to steep slope of approach road and dense jungle. In respect of the external development work which was stated to be executed at the cost of ₹190.68 lakh, only a dilapidated retaining wall, stone masonry work and incomplete approach road was found. Photographs taken during the JPV are shown below:

Damaged stone masonry works of retaining wall
Date of Photograph: 29 October 2024

Approach road beyond which road is unapproachable
Date of Photograph: 29 October 2024

From the above facts, audit observed that the proposed site was located in a hilly terrain inside an eco-sensitive zone and was selected for the construction without carrying out any feasibility study. Further, External Development Work was taken up before carrying out pre-construction activities such as topographical survey & SSI and before obtaining forest clearance.

The construction of the proposed training institute at Guwahati suffered from critical lapses in planning, regulatory compliance, and project oversight. The site, located within the eco-sensitive zone of the Amchang Wildlife Sanctuary, was selected without conducting a feasibility study or obtaining the mandatory forest clearance. Pre-construction activities such as topographical survey and sub-soil investigation were undertaken only after the award of the contract, in violation of Rule 241 of the Assam Financial Rules, 1939.

Despite these deficiencies, the work was prematurely awarded to the contractor even before technical sanction was accorded. External development works were also initiated without confirming site suitability, resulting in partial execution. The site was eventually found to be inaccessible and unsuitable for the planned infrastructure, leading to foreclosure of the project. A joint physical verification confirmed minimal physical progress, limited to a dilapidated retaining wall and an incomplete approach road.

Further, the Department did not provide justification for awarding the work prematurely and did not adjust the secured advance of ₹22.84 lakh. The lack of recorded decision-making, absence of financial control, non-adherence to engineering protocols culminated in wasteful expenditure of ₹2.14 crore. The intended objective of establishing a training institute remained unachieved.

This case highlights systemic weaknesses in administrative planning, regulatory diligence, and project governance, resulting in financial loss to the exchequer and abandonment of a critical public infrastructure initiative.

GoA, in reply, stated (April 2025) that in order to make the site accessible, the expenditure had to be incurred in the interest of the main work which was utmost necessary and hence the expenditure incurred for the purpose may perhaps not be termed as wasteful.

Fact, however, remains that the site, located in a hilly terrain inside an eco-sensitive zone, was selected for the construction without carrying out any feasibility study. Further, external development work was taken up before carrying out pre-construction activities such as topographical survey & SSI and before obtaining forest clearance, which eventually led to foreclosure of the work, rendering the expenditure of ₹2.14 crore incurred on the external development work, wasteful.

Revenue and Disaster Management Department

3.3.2 Excess payment of land compensation

By allowing an unjustified period of 365 days instead of the admissible 64 days for calculation of additional compensation against acquisition of land, District Commissioner (DC), Kamrup Metropolitan paid an excess amount of ₹94.26 lakh to a landowner.

In Assam, the Land Acquisition is carried out under the provisions of the National Highways Act, 1956; the Petroleum and Minerals Pipelines (Acquisition of Right of User in Land) Act, 1962; the Assam Land Requisition & Acquisition (ALRA) Act, 1964; and the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement (RFCTLARR) Act, 2013 *etc*.

As per the GoA order dated 08 May 2015, even in case of the land acquired under ALRA Act, 1964, the calculation of all the benefits including additional compensation would be as per RFCTLARR Act, 2013.

Section 26 to 30 of the RFCTLARR Act, 2013 provided for determination of amount of compensation for acquisition of land payable to the affected pattadar. The compensation includes the cost of the land (determined on the prevailing market value at the time of the notification and after multiplying by multiplying factor *i.e.*, multiplying by 1 for the urban land), value of structures, solatium[108] at the rate of 100 *per cent* on the cost of the land and the cost of structures. Besides, an additional compensation at the rate of 12 *per cent* per *annum* on the market value of the land without multiplying factor is also payable to the pattadar which is calculated from the date of publication of notification of Social Impact Assessment Study[109] (SIAS) to the date of the award or the date of taking possession, whichever is earlier.

During Audit (November – December 2023) of the accounts and the records of the DC, Kamrup Metropolitan covering the period from December 2020 to October 2023, it was noticed that the DC acquired (May 2022) three Bigha-four Katha-one Lessa[110] land for the project 'Extension of Raj Bhawan Campus at village Sahar Kharghuli'. The land was acquired as per the ALRA Act, 1964 and compensation was paid as per the RTFCTLARR Act, 2013.

The Government notification for the land acquisition was published on 04 March 2022. The DC, Kamrup Metropolitan submitted (13 May 2022) an estimate of ₹33.55 crore to the Government, which included ₹31.63 crore[111] as compensation for the land acquisition payable to the pattadar and ₹1.92 crore as the administrative cost and the capitalised land value. The compensation amount was inclusive of an additional compensation amount of ₹1.14 crore. The land acquisition process was completed on 07 May 2022 by handing and taking over the acquired land and with the payment (19 December 2022) of ₹31.63 crore to the pattadar.

Checking of the records showed that the additional compensation of ₹1.14 crore was paid for a period of one completed year (365 days). However, the SIAS as required under the RTFCTLARR Act, 2013, was not conducted. Since the additional compensation was to be calculated from the date of publication of the notification of the SIAS as per the RTFCLAAR Act 2013 and no SIAS was done in the instant case, the basis of taking one-year period for the calculation of additional compensation was not justified.

Furthermore, the ALRA Act, 1964, read with Section 23 (1A) of the Land Acquisition Act, 1894, specifies that if the land is acquired under Section 6 of the ALRA Act, 1964, compensation should be calculated from the date of publication of the notification to the date of the award or the date of taking over the possession, whichever is earlier.

---

[108] It refers to the compensation or additional payment paid to the landowners or affected parties whose land is acquired by the Government for public projects as a consolation.

[109] Social Impact Assessment Study (SIAS) report is used for determination of the social impact and public purposes, public hearing, and publication of the SIAS report in the affected areas, whenever the Government intends to acquire land.

[110] one Bigha: five Katha (*i.e.*, 14,400 sq. ft); one Katha: 20 Lessa (*i.e.*, 2,880 sq. ft) and One Lessa: 144 sq. ft.

[111] Land value: ₹9,52,50,000; Assets value: ₹5,71,84,630; Solatium 100% u/s 30(1): ₹15,24,34,630; Additional compensation @12% for 365 days on Land value u/s 30(3): ₹1,14,30,000.

Since the SIAS was not conducted, the provisions of the ALRA Act applied by default, and accordingly, the additional compensation should have been paid for 64 days instead of 365 days. Audit posits that the additional compensation should have been calculated from the date of the publication of the notification under the ALRA Act, 1964. The notification was published on 04 March 2022, and the land was taken over on 07 May 2022. The additional compensation should have been paid for 64 days instead of 365 days, resulting in an excess payment of ₹94.26 lakh[112] to the landowner due to the allowance of inadmissible extra 301 days.

On this being pointed out, GoA, Revenue and Disaster Management Department, in reply stated (February 2025) that it had directed the pattadar to refund the excess compensation amounting to ₹94.26 lakh.

However, excess payment towards the additional compensation made to the pattadar remained unrecovered (March 2025).

The DC, Kamrup (Metropolitan) erroneously calculated the additional compensation for a full year (365 days), resulting in an excess payment of ₹94.26 lakh to the landowner. This not only led to avoidable financial loss to the exchequer but also indicated a lapse in internal checks and understanding of applicable legal provisions. The delay in recovery of the excess payment, even after departmental directions, reflects weak enforcement of financial accountability and highlights the need for strengthening scrutiny mechanisms during estimation and disbursement of land compensation.

[112] [₹1,14,30,000 (compensation already paid) **-** {₹9,52,50,000 (land value) x 12 *per cent}* x 64/365] = ₹94,25,836.