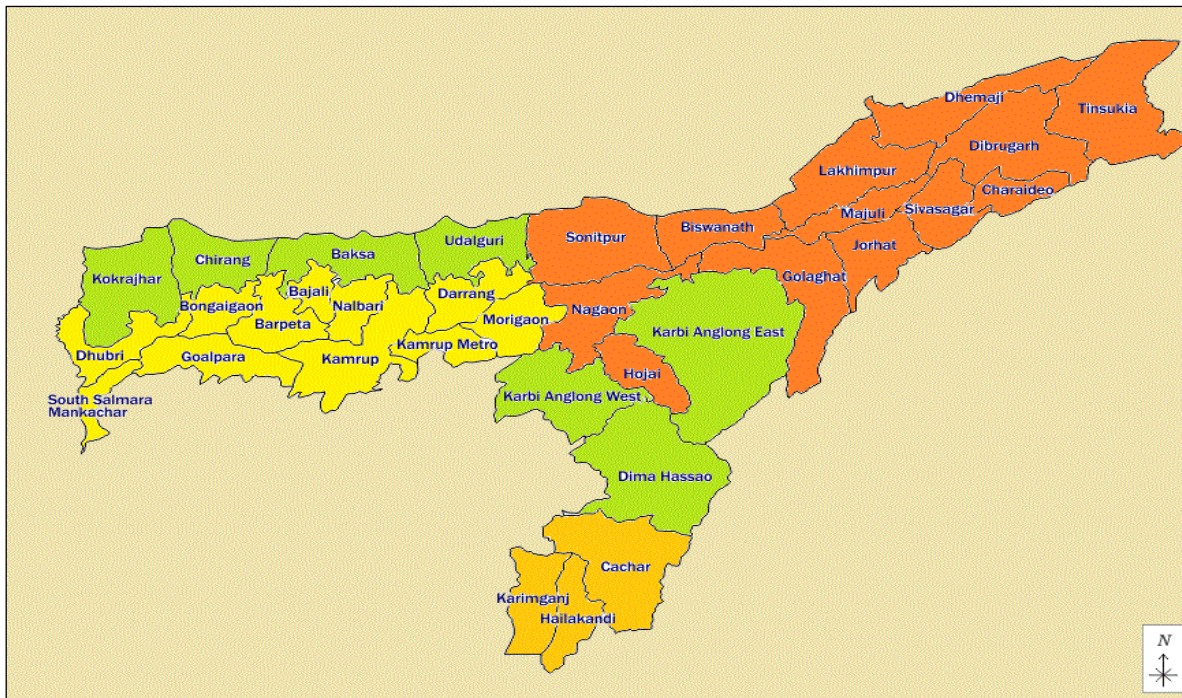




ANNUAL REVIEW ON THE WORKING OF PUBLIC WORKS DIVISIONS FOR THE YEAR 2022-23 GOVERNMENT OF ASSAM



OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL
(A&E) ASSAM, GUWAHATI -781029



**ANNUAL REVIEW
ON
THE WORKING OF
PUBLIC WORKS DIVISIONS OF ASSAM**

2022-23



PRINCIPAL ACCOUNTANT GENERAL (A&E), ASSAM

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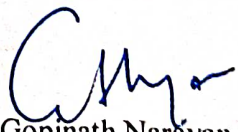
PREFACE

This is a review on the working of various Works Divisions in Assam, for the year 2022-23, prepared with the aim of bringing out, *interalia*, some of the common and persistent defects, as also omissions in the maintenance of initial accounts as well as other financial irregularities observed during central and local audit.

2. The irregularities and omissions highlighted in this review are illustrative and not exhaustive. These are being brought to the notice of the Government and the concerned Heads of Department, from time to time for taking appropriate corrective measures, so that the same are not repeated subsequently.
3. The review consists of two parts. **Part-I** incorporates the irregularities, defects and omissions noticed during the checking and booking of expenditure reflected in the monthly accounts received from various works divisions. **Part-II** depicts the common types of irregularities observed during central audit, details of audit notes and inspection reports as well as significant irregularities noticed during local inspection.
4. The Government may consider taking appropriate measures to rectify the deficiencies pointed out in the review and implement the best accounting practices, so as to promote greater accuracy in the accounts that being maintained by the divisions.

Guwahati

March 2024


(K.S. Gopinath Narayan)
Principal Accountant General
(A&E), Assam

GLOSSARY OF ABBREVIATIONS

ABBREVIATION	FULL FORM
SST	Schedule of Monthly Settlement with Treasury
A&E	Accounts & Entitlements
FOC	Fixation of Ceiling
NTA	Non-Tribal Area
TA	Tribal Area
CPWA	Central Public Works Account
APWM	Assam Public Works Manual
AFR	Assam Financial Rules
MPWA	Miscellaneous Public Works Advance
CSSA	Cash Settlement Suspense Account
DGS&D	Directorate General of Supplies & Disposals
WMC	Work Miscellaneous Clearance
PAO	Pay & Accounts Office
NH	National Highway
RPAO	Regional Pay & Accounts Office
T&P	Tools & Plant
FY	Financial Year
FDR	Flood Damage Repair

SUMMARY OF OBSERVATIONS

Effective steps need to be taken so that the submission of monthly accounts to the Principal Accountant General (A&E) is streamlined and monitored, and necessary administrative action initiated against the defaulting divisions most urgently.

There is an urgent need to take effective measures for ensuring timely submission of monthly accounts by the District Councils, so as to enable the Principal Accountant General (A&E), Assam, to incorporate the council accounts, in the month to which such accounts actually relate.

Divisional Heads and the Divisional Accounts Officers need to be suitably instructed to rectify the persistent defects in accounts.

All Heads of the Works Departments i.e. either CCO or CO of the Departments, need to be advised to ensure that they verify and reconcile their departmental figures of receipts and expenditure, with the figures booked by the Principal Accountant General (A&E), before closure of the accounts for a particular year to ensure correctness.

It is important that action for adjustment of the debit balance of ₹67.08 crores, lying unadjusted under the CSSA, as on March, 2023, is taken, at the earliest.

There is an urgent need to undertake a time bound programme for adjustment of the amount of ₹108,11,01,258.84, lying unadjusted under outstanding WMC Memos.

The matter regarding submission of Forms 50 & 51 (SST) along with monthly accounts warrants urgent action on the part of the Government.

National Highway divisions need to be instructed to exercise proper checks, while submitting accounts of the National Highway works, in order to avoid the incidence of any claims, or a part thereof, being withheld. Total outstanding amount up to the end of March, 2023 is ₹137,51,27,773.00.

It is also important that action for clearing of the MPWA of ₹56,71,28,18,861.05 (un-reconciled) up to March, 2023 by submitting relevant vouchers by the Divisions is taken, at the earliest.

REVIEW

**PART I:
OBSERVATIONS
RELATED TO ACCOUNTS**

1: Works Divisions in the State of Assam

1.1 During the year 2022-23, there were 350 Works Divisions in the state of Assam. Out of these, 58 Divisions, located in the 3 District Council Areas, comprising of Karbi Anglong Autonomous Council, North Cachar Hills Autonomous Council and Bodoland Territorial Council, furnished 2(two) sets of accounts, one in regard of the funds received from the Council Secretariat and the other against the FOCs received from the State Government, against the NTA Budget. Therefore, 350 (292+58) monthly accounts were to be received every month from those Work Divisions during 2022-23 (Table 1.1).

Table 1.1
NUMBER OF DIVISIONAL ACCOUNTS, DEPARTMENT-WISE, AT THE
END OF MARCH, 2023

SL No.	Department	Number of Divisions
1	PWD Roads (NTA)	79
2	PWD National Highways (NTA)	11
3	PWD Buildings (NTA)	43
4	PWD(R&B) Hills (TA)	23
5	Inland Water Transport (NTA)	03
6	Public Health Engineering (NTA)	48
7	Public Health Engineering (TA)	13
8	Water Resource (NTA)	41
9	Water Resource (TA)	08
10	Irrigation (NTA)	67
11	Irrigation (TA)	14
	Total	350

2: Delays in the submission of Divisional Monthly Accounts

2.1 As per the provisions of Para 22.4.15 of the CPWA Code, read with Article 230 of the Account Code Vol.-III adopted by the Government of Assam, the monthly accounts of the works divisions are due to reach the Principal Accountant General's Office by 10th of the month following the month to which the transactions relate.

2.2 It was noticed that, except a few divisions, most of the divisions failed to adhere to this target date of submission. The average delays ranged between 1 to 107 days (*Table 2.1*). during the year 2022-23

Table 2.1

MONTH-WISE STATEMENT, SHOWING DELAY IN SUBMISSION OF MONTHLY ACCOUNTS, IN RESPECT OF A FEW DEFAULTING DIVISIONS

Sl No	Divisions	4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	1/23	2/23	3/23	Avg Delay
1	Karbi Anglong District Territorial Building, Diphu	100	69	39	8	30	0	0	5	29	0	5	22	28
2	Gauripur-Bilasipara West Irrigation	17	124	94	63	32	2	0	0	3	0	0	0	30
3	Dhakuakhana Irrigation	42	47	17	47	19	16	43	13	7	60	32	1	31
4	Tangla PHE	29	27	16	34	52	42	76	46	15	4	13	16	34
5	Hailakandi-Katlichara-Algapur Irrigation	36	5	52	21	51	71	40	10	49	18	32	1	35
6	Sadiya-Doomdooma Irrigation	44	13	64	33	2	22	28	0	85	54	26	32	37
7	Barama-Chapaguri Irrigation (Council)	50	90	60	29	40	10	41	11	36	5	59	28	42
8	Diphu Irrigation	64	33	23	20	48	18	61	31	104	73	45	14	49
9	Barama-Chapaguri Irrigation (State)	121	125	95	64	33	10	41	11	36	5	14	31	53
10	Tamulpur Irrigation	78	47	17	92	61	35	8	4	92	87	59	32	56
11	Ulukunchi PHE	177	146	116	85	54	24	7	0	14	3	0	3	57
12	Paneri-Kalaigaon Irrigation	175	144	114	83	52	4	43	32	1	17	32	32	66
13	Udalguri & Baksa District Territorial Building	112	81	51	85	108	78	42	17	28	75	59	30	70
14	Udalguri Rural Roads	219	188	158	127	100	70	38	8	0	0	0	9	83
15	Udalguri Majbat Irrigation	185	214	184	93	122	92	61	31	66	35	63	32	107

Note: the numbers indicate number of days by which the submission of the accounts was delayed.

2.3 These delays adversely affected the time schedules fixed for the compilation and monthly closing of accounts, and also led to the exclusion of a number of accounts from the Civil Accounts rendered to the State Government each month. The status of exclusion of Public Works divisional accounts, from the Monthly Civil Accounts (MCA) of the Govt. of Assam (2022-23), presented below in a tabular format, reveals that, on an average, 54 per cent divisions did not submit their monthly accounts by the prescribed due date (*Table 2.2*).

Table 2.2

EXCLUSION OF PUBLIC WORKS DIVISIONAL ACCOUNTS FROM THE MONTHLY CIVIL ACCOUNTS

Particulars	4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	1/23	2/23	3/23	Average
Excluded	45	48	39	45	101	28	22	15	33	52	157	0	49
Defaulting Divisions	283	261	266	214	123	284	144	148	82	69	85	310	189
Percentage of default	81%	75%	76%	61%	35%	81%	41%	42%	23%	20%	24%	89%	54%

2.4 Due to delays in the receipt of monthly accounts from Accounts Rendering Units, the actual financial position of the State Government could not be reflected in the Monthly Civil Accounts of the respective month, which ultimately affected the timely finalization of the Finance and Appropriation Accounts of the State Government for the F.Y.2022-23.

2.5 It is also observed that the position has not improved much, despite such delays having been repeatedly commented upon in previous annual reviews and periodic reminders by the office of the Principal Accountant General (A&E), Assam, to the Principal Secretaries of the concerned departments as well as Govt. in the Finance Department in this regard.

2.6 It is, therefore, suggested that effective steps need to be taken so that the submission of monthly accounts to the Principal Accountant General is streamlined, monitored and monthly civil accounts rendered to the Govt. without excluding any accounts. Necessary administrative instruction may be issued to the defaulting divisions to maintain timeliness in submission of accounts.

3: Accounts of PWD Divisions entrusted to the Karbi Anglong, Dima Hasao and Bodoland Territorial Councils

3.1 As per arrangement with Government, the Principal Accountant General (A&E) compiles 58 Divisional Monthly Accounts which have been entrusted to three District Councils. These are: (i) Karbi Anglong (*22 divisions*) (ii) Dima Hasao (*10 divisions*) and (iii) Bodoland Territorial Council (*26 divisions*). The Divisional Officers under the three District Councils submit two sets of monthly accounts each, one for the expenditure incurred against the F.O.C. released by the State Government from the NTA General Budget, called the '*State Sector Accounts*' and another for the expenditure incurred against funds released by the respective Councils from the Council Budgets called '*Council Accounts*'.

3.2 The submission of monthly accounts by the divisions under the District Councils was found to be very irregular & erroneous too over the period, resulting in inordinate delay in the closing and submission of Annual Accounts to the State Government during 2022-23.

3.3 Hence, there is an urgent need for the Government to take effective measures for ensuring timely submission of error free monthly accounts by the Divisional Officer of the District Councils, so as to enable the Principal Accountant General (A&E), Assam, to incorporate the council accounts in the month to which such accounts actually relate and monthly civil accounts shall reflect true & correct picture of Receipts & Expenditures & Public Accounts of the State.

4: Defects in the preparation of monthly accounts

4.1 As per the prescribed forms, given in the Account Code Volume-III (Departmental Accounts) and the CPWA Code, the monthly accounts rendered to the Principal Accountant General (A&E), for incorporation in State Accounts, for submission to the State Government every month, should be complete and correct form in all respects, enclosing the requisite vouchers and challans, along with schedules, with the transactions being duly entered under the appropriate columns.

4.2 It was, however, observed that the accounts received from divisional officers contained a number of common omissions and mistakes. A few defects, which were found to be commonly appearing in many of the monthly accounts, included:

- (i) The classifications shown in the Classified Abstract (*Form-74*) and the Schedule of Deposit Works (*Form-65*), being either incomplete or incorrect, not encompassing complete details of the same.
- (ii) Expenditures being booked without any reference to the sanctioned estimates and budget grants. Further, in the Schedule of Work Expenditure (*Form-64*), detailed description of works and progressive expenditures not being shown in complete correct form & shape.
- (iii) The allotment of funds for the current year not being shown in the schedule of work expenditure against each work, increasing the likelihood of lack of control and watch over the progress of expenditure at the divisional level in future.
- (iv) The Head of accounts, under which payments were made, not being shown on the body of the bills/vouchers submitted along with the monthly accounts.
- (v) The Schedule of Settlements with Treasuries-i.e. SST (*Form-51*) not being submitted even after closure of the divisional monthly accounts.
- (vi) Security Deposit Money against ongoing work not being deducted from the contractors' bills and also not being credited under Class-II deposits, in terms of Clause I (B) of the Conditions of Contracts of APWM, Article 74 of Account Code Vol. III & Rule 260 of AFR and also extant rules & order in force.

(vii) Part payments of the Running Accounts bills being made on the photocopies of such bills, without preparing corresponding proportionate bills (*indicating the quantity of work done multiplied by a rate equal to the amount of the proportionate bill to be paid.*)

(viii) Regular works of the PWD divisions being shown under 'deposit works', by funding them from outside of the PWD Budget, which is not appropriate to the PWD system of accounts.

(ix) Schedule of Percentage Recoveries (Form-62) not being enclosed to show deduction of Establishment Charges etc. on deposit works.

(x) Transfer of fund from PW budgeted heads to some Bank accounts without proper vouchers and schedule of work expenditure (Form/64) in support is not permissible as per the PWA Code.

(xi) The submission of accounts along with vouchers, bills and forms are repeatedly seen not being submitted in the order, as prescribed.

(xii) Agency Charge being either not deducted or less deducted for Deposit Works.

xiii) Forest Royalty not being deducted from the contractor's bills according to the new Notification on Forest Royalty.

(xiv) Forest Utilization Certificate not being submitted.

(xv) Account of Interest Bearing Securities (Form 86) not being submitted.

(xvi) Office Contingency Expenses made from the Fund sanctioned by the Government against a specified work.

(xvii) Cash realized as Revenue is deposited in relevant receipt head instead of 8782-102 Head I-Remittance into Treasury.

(xviii) Most of the divisions had not deposited accumulated old balances of SD money under 8443-108 in single instant as per Government order.

(xix) Council sector sanction orders for the Financial Year, 2022-23, do not specify the Grant Number, Financial Year & Complete classification for the concerned expenditure.

4.3

It was also observed that:

(i)

Funds were transferred from the Public Works head, to bank accounts, through hand receipts, without proper work vouchers and without corresponding entries being made in the schedule of Work Expenditure (*Form-64*). The concerned vouchers are yet to be submitted; in order to clear the MPWA of Rs. 56,71,28,18,861.05 (un-reconciled) up to March/2023, by charging to the final work head.

4.4 Some of these omissions and defects had been pointed out in earlier annual reviews also, but action, if any, taken to the effect has not been intimated to this office. **It is therefore, suggested that the Government may issue strict instruction to the Divisional Officer of the PWD divisions and others to follow the actual code and orders, in force and submit accounts accordingly to this office.**

5: Submission of Periodical Returns

5.1 Schedule of Works Expenditure

In terms of Para 22.4.6(a) of CPWA Code, a schedule of Works Expenditure is required to be prepared in Form-64 separately for expenditure relating to each of the major heads in respect of works on which expenditure has incurred. Form -64 contains columns for 'Sanctioned Estimate' and 'Allotment' for watching the progress of expenditure in respect of works against the allotment for the year.

This information is very important because as per the financial rules, no work can be commenced or liabilities incurred unless a detailed estimate is sanctioned and subsequently allotment for the works is received.

5.2 Accounts of Interest Bearing Securities

According to Para-15.6 of CPWA Code, an account of transactions connected with interest bearing securities is required to be submitted along with the monthly accounts in CPWA "Form 86" at the close of every Financial Year. This account shall be supported with:-

- (i) The acknowledgement (in original) of the depositors for the securities returned or re-transferred to them during the year.
- (ii) A certificate of the Divisional Officer that certifies that all the mentioned securities shown as outstanding are in his possession.

Almost all PWD Divisions did not submit these periodical returns during 2022-23.

5.3 Account of Lapsed Deposits

According to Para-15.4.1 of CPWA Code, in the accounts for March each year, the following classes of items in the Public Works Deposits account should be credited to Government account as lapsed deposits.

- (i) Original deposits not exceeding twenty-five rupees that remain outstanding for a whole accounting year.
- (ii) Balances not exceeding twenty-five rupees of items partly cleared during the year's closing.

- (iii) Balances unclaimed for more than three complete accounting years. Further unclaimed Balances should be credited to Major Head 0075 – Miscellaneous General Services 101 – Unclaimed Deposits. However, some PW Divisions has wrongly credited these amounts to the Major Head 8443.

It was noticed that, barring a few, all PWD divisions failed to submit this periodical return. Due to non submission of account of lapsed deposit, this office is unable to ascertain whether lapsed deposits were actually credited to the State Government or not.

6: Verification & reconciliation of Departmental figures and their incorporation in the books of AG

6.1 As per rules, all COs/CCOs of the Works Departments are required to verify and reconcile their departmental figures of receipts and expenditure, with the figures booked by the Principal Accountant General (A&E), before closure of the accounts for a particular year, to ensure its correctness.

6.2 It has however been seen that, except a few departments, most of the departments turned up for verification and reconciliation of their departmental figures, with the figures booked by the Principal Accountant General (A&E). The position in this regard may be seen in *Table 6.1* below.

Table 6.1
POSITION OF VERIFICATION & RECONCILIATION DURING 2022-23

FULLY RECONCILED	PARTIALLY RECONCILED	NOT RECONCILED
<ul style="list-style-type: none"> • Chief Engineer, PWD (Roads) • Chief Engineer, PWD (Buildings & NH) • Chief Engineer, PHE • Chief Engineer, Irrigation • Chief Engineer, WR • Director, IWT 	<ul style="list-style-type: none"> • Principal Secy., KAAC 	<ul style="list-style-type: none"> • Principal Secy., BTC • Principal Secy., NCHAC
6	1	2

6.3 It is however suggested that **all COs/CCOs of the Works Departments ensure verification and reconciliation of their departmental figures of receipts and expenditure, with the figures booked by the Principal Accountant General (A&E), before closure of the accounts for a particular year, to ensure correctness.**

7: Cash Settlement Suspense Account (CSSA)

7.1 ₹ 82.73 crores (Dr.) and ₹ 15.65 crores (Cr.) [*i.e. a net amount of ₹ 67.08 crores (Dr.)*], was still lying unadjusted under the CSSA, as on March, 2022. This amount has been lying unadjusted since Sept, 1979, when the CSSA had been discontinued. The matter of adjustment of this amount has been taken up with the Government and the Heads of the Works Departments, from time to time but of no avail. **It is important that early action for adjustment of this debit balance is taken to prevent any possible pilferage or misappropriation of stores.**

8: Adjustment of Work Miscellaneous Clearance (WMC) Memos

8.1 Work Miscellaneous Clearance (WMC) Memos had been sent by the office of the Principal Accountant General (A&E), Assam, to various work divisions, in connection with the purchases made through the DGS&D, for necessary adjustment under the concerned Major Heads of Accounts. The system of purchasing goods through the DGS&D was dispensed with from 2001-02. Despite persuasion and meetings, aimed at resolving the issue of adjustment of these long outstanding WMC Memos, there was no satisfactory result and an amount of ₹ 1,08,11,01,258.84, as detailed below (*Table 8.1*), still remained unadjusted until the financial year 2022-23.

Table 8.1

AMOUNTS LYING UNADJUSTED UNDER WMC MEMOS

Year	Amount unadjusted (₹)
<i>1990-91</i>	2,93,74,261.82
<i>1991-92</i>	3,83,53,028.00
<i>1992-93</i>	8,85,58,165.00
<i>1993-94</i>	20,22,87,565.00
<i>1994-95</i>	6,14,71,363.00
<i>1995-96</i>	29,44,87,678.02
<i>1996-97</i>	15,99,80,329.00
<i>1997-98</i>	18,55,05,372.00
<i>1998-99</i>	1,86,63,064.00
<i>1999-00</i>	24,16,238.00
<i>2000-01</i>	4,195.00
Total	1,08,11,01,258.84

8.2 **There is an urgent need for Government to undertake a time bound programme for settlement of this long pending issue.**

9: Non-submission/delayed submission of Forms-50 & 51 and settlement of remittance transactions

9.1 Work divisions are required to submit *Forms-50 & 51-Schedule of Monthly Settlement with Treasuries (SST)*, either along with the monthly accounts or at the earliest possible date. These forms show the detailed particulars of the cheques drawn by the divisions and the cheques encashed by the treasuries, as well as the remittances made into the treasuries and remittances acknowledged by the treasuries. These forms are, therefore, of vital importance to detect irregularities, if any, while making transactions.

9.2 It was observed that, out of 350 NTA (State) & TA Divisions, 300 did not furnish **Forms-50 & 51** to the Principal Accountant General during the financial year 2022-23, resulting in large scale accumulation of balances under the head of accounts '8782-Cash Remittance etc.'. The position of balances, as on 31.03.2023, is as indicated in *Table 9.1* below.

TABLE 9.1
POSITION OF BALANCES UNDER THE HEAD '8782-CASH REMITTANCE
ETC.-102 PW REMITTANCE'

8782-Cash Remittance etc.-102 PW Remittance (₹ in lakhs)	
I- Remittance into treasuries	₹ 40,711.05 (Dr.)

9.3 There should not be any outstanding balance under the Head '*I-Remittance into treasuries*' at the close of the financial year. However, the fact that there is a balance of ₹ 40,711.05 lakhs (Dr.), under the Head of account '*8782-I Remittance into Treasuries*', is indicative of a discrepancy between the amounts reported to have been remitted into the treasuries by the divisions, and the amounts acknowledged as having been received by the treasuries. This balance amount, which was as high as ₹ 40,711.05 lakhs, therefore, stands unacknowledged, as per the treasury accounts. The reasons for this could not be ascertained, due to the want of **Form-50** from the divisions. Government may therefore issue strict instruction to the Divisional Officers to furnish the Form 51 & reconcile the detailed balance immediately.

9.4 As such, it is imperative that the wanting Forms-50 and 51 are furnished to the office of the Principal Accountant General (A&E), Assam, at the earliest. Although, this matter has been highlighted, on various occasions, to the State Government, as well as in the earlier reviews. **The matter regarding submission of Forms 50 & 51, therefore, warrants urgent action on the part of the Government.**

10: Expenditure on construction & maintenance of National Highways and reimbursement thereof

10.1 Each year, National Highway Divisions of the State undertake the work of repair and maintenance of the National Highways, on behalf of the Ministry of Surface Transport, Government of India. Expenditure incurred on the works is sanctioned by the Ministry of Surface Transport and initially met from the cash balance of the State Government, by debiting the Head '8658 *Suspense Account-101 PAO Suspense adjustable by Regional PAO, Ministry of Surface Transport, Govt. of India*'. Claims for reimbursement of State expenditure on National Highways, are preferred by the Principal Accountant General (A&E), to the Regional PAO, Ministry of Surface Transport (NH), Guwahati, on the basis of supporting vouchers and documents, received along with the monthly accounts submitted by NH Divisions.

10.2 The Regional PAO scrutinizes the claims and reimburses all such claims which are found admissible to the State Government, through the Principal Accountant General (A&E), by means of cheque/bank draft. AG (A&E), in turn, deposits the same to the state exchequer. However, sometimes a part of the claims is kept withheld. For example, during the year 2011-12, an amount of ₹. 43,34,921/-, pertaining to the Silchar NH Division, for the month of February, 2012, was withheld, *due to want of spillover sanctions from the Ministry*, relating to FDR works placed for reimbursement. This is yet to be settled. The outstanding amounts, receivable from the RPAO, Guwahati, are as indicated in **Table 10.1**. The matter is under correspondence.

Table 10.1

**OUTSTANDING AMOUNT UNDER 8658-124 (MINISTRY OF SHIPPING,
ROAD TRANSPORT & HIGHWAYS) AS ON 31.03.2023**

Financial Year	Outstanding Amount as on 31.03.2023 (in ₹)
2011-12	43,34,921.00
2012-13	11,98,20,527.00
2013-14	15,40,30,802.00
2014-15	26,56,17,677.00
2015-16	NIL
2016-17	NIL
2017-18	60,67,680.00
2018-19	25,43,12,717.00
2019-20	8,57,50,854.00
2020-21	NIL
2021-22	35,95,13,346.00
2022-23	12,56,79,249.00
Total	1,37,51,27,773.00

10.3 Vouchers are also treated as being inadmissible in accounts for following reasons:

- i. Expenditure being in excess of sanction*
- ii. Expenditure being on items not related to National Highway works*
- iii. Expenditure which is sub-judice being included in the accounts, without obtaining of a prior sanction order from the Ministry*

10.4 Further, the expenditure incurred on items other than NH, but incorporated as NH expenditure, is required to be written back in the accounts compiled by office of the AG (A&E). Inadmissible expenditure is transferred from '8658-101 PAO Suspense', to the concerned service head of accounts of the State Government.

10.5 There is, therefore, a need to exercise proper checks, while submitting accounts of the NH works, particularly with reference to the points highlighted above, in order to avoid the incidence of any claims, or a part thereof, being withheld.

PART II:
OBSERVATIONS MADE IN AUDIT

**ANNUAL REVIEW ON THE WORKING OF
PUBLIC WORKS DEPARTMENT, IRRIGATION DEPARTMENT, WATER
RESOURCES DEPARTMENT, PUBLIC HEALTH ENGINEERING DEPARTMENT FOR
THE YEAR 2022-23**

1. Maintenance of Tools & Plant Ledger:

Information gathered in respect of 36 Divisions, which were required to maintain Tools and Plant Ledger during the year 2022-23 disclosed the following:

(a) Tools and Plants Ledger showing the receipt, issue and balance of T & P articles

(Category wise /item wise) are required to be closed at the end of September each year. However, the same was maintained by only 02 Divisions and in respect of the other 34 Divisions ledger was not maintained/updated/records made available to audit. Details shown in **Annexure - A.**

(b) Physical verification of available balance of T & P articles up to 2022-23 was done partially by 01 Division. In respect of the other 35 Divisions, physical verification was not done at all/up to date/records in respect of physical verification was not made available to audit. Details shown in **Annexure - B.**

2. Priced Store Ledger:

(a) According to codal provisions, 'Priced Store Ledger' showing receipt, issue & balance of store (item wise) of various Works Divisions are required to be maintained for both quantities and values and should be closed at the end of each month by every Works Division holding stock and stores.

Out of the 36 Divisions from which information was collected for 2022-23, only 01 Division maintained the Ledger. In respect of the other 35 Divisions, Ledger was not maintained up to date/not maintained at all/ records were not made available to audit. Details are given in

Annexure - C.

(b) **Excess value of Stock over Reserve Stock Limit:**

As per codal provision, reserve stock should be maintained only after limit is fixed by the State Government. Out of the 36 Divisions from which information was collected, complete information could be furnished by only 03 Divisions. Value of store as on 31/03/2023 held by the 03 Divisions against the sanctioned reserve stock limit of `29 lakh was `133.70 lakh and thereby excess stock of `104.70 lakh was held by the 03 Divisions. Position relating to retention of stock exceeding the Reserve Stock Limit could not be determined against the other 33 Works Divisions as either the Reserve Stock Limit or the present value of stock could not be made available to audit. Details shown in **Annexure - D.**

(c) Physical verification of stock:

Annual physical verification of stock was partially done/not done/ information not furnished in respect of the 36 Divisions. Details shown in **Annexure - E.**

3. Miscellaneous P.W. Advances:

Amount booked under Misc. P.W. Advance represents dues recoverable from different agencies including contractors, outside bodies etc. Clearance of outstanding balance is necessary to depict a true picture of the accounts.

No outstanding balance under Misc. P.W. Advance could be furnished by the 36 Divisions. Misc. P.W. Advance was not maintained by 01 Division and no information could be furnished by the other 35 Divisions. Details shown in **Annexure - F.**

4. Maintenance of contractor ledger:

As per codal provisions, contractor ledger should be maintained to show the various payments made to contractor i.e. advance payment, secured advance, value of store materials issued to the contractor as well as payment made to the contractor against different work bills and adjustment made there against, etc. However, 05 Divisions maintained the contractor ledger, 09 Divisions did not maintain contractor ledger and 03 Divisions did not update the contractor ledger. Moreover, position regarding maintenance of contractor ledger was not made available to audit by 19 Divisions. Details shown in **Annexure - G.**

5. Maintenance of Register of works:

As required under codal provisions, the Register of works should be maintained to show sub-head wise sanctioned amount in respect of Scheme/Project work and the expenditure incurred there against together with monthly/annual progressive total. However, only 04 Divisions maintained the Register and 17 Divisions did not maintained/up to date the Register. Moreover, position regarding maintenance of Register of Works was not made available to audit by 15 Divisions. Details shown in **Annexure - H.**

6. Delay in settlement of remittances, transactions and submission of Form-51:

Divisional officers are required to effect reconciliation with Treasury in respect of cheque drawn and amount remitted into treasury.

However, reconciliation was not done up to date by 32 Divisions. Moreover, the position of reconciliation with Treasury was not made available to audit by 04 Divisions. Details shown in **Annexure - I.**

7. Outstanding W.M.C Memos:

W.M.C memo received by the Division from the Pr. A.G(A & E) need to be verified and adjusted promptly. But the 36 Divisions did not take necessary steps to adjust the outstanding W.M.C Memos. Details shown in Annexure - J.

8. Outstanding C.S.S.A Claims:

As per codal provision, all transactions relating to service rendered or supplies made by the Division should be accounted for in “*Cash Settlement Suspense Account*”. On closing the monthly account of the Division, a copy of the part-1 of Form -1 should be sent to the Division concerned supported by all relevant vouchers. Immediately, on receipt of the copy of Form-1 from the originating Division, the responding Division should make payment by Cheque or Bank Draft within 10(ten) days of receipt of the account so that at the close of the year there should normally be no balance under this suspense account. However, the operation of C.S.S. A/c was discontinued w.e.f. 01/10/1979 vide Govt. of Assam’s letter No.133-97/78/53 dated 12/07/1979. Outstanding C.S.S.A claims if any could not be ascertained as records was not maintained/furnished by the 36 Divisions. Detailed shown in Annexure - K.

9. Payment through Hand Receipt:

Records relating to Payment through Hand Receipt in respect of the 36 Divisions were not made available to audit. Details shown in Annexure - L.

10. Settlement of outstanding Inspection Report:

Under the provision of Rule 148 and 164 of A.P.W.D code (similar provisions under Rule 94 and 487 of the Assam Financial Rules), the Divisional Officer is required to take prompt action to send reply to the Audit Inspection Reports within a fortnight to the Accountant General (Audit), Assam for expeditious settlement of audit objections. Those provisions were not followed by most of the Divisional Officers, as a result of which there has been inordinate delay in settlement of 1156 outstanding Inspection Reports containing 7043 paras as on 31/03/2023. The position includes status relating to Division/Circles where only contingency audit is conducted.

However, the process of settlement of Inspection Reports/Paras is in progress through audit objection committee meetings as well as regular persuasion made from this end.



Sr. Audit Officer/AMG-III (Vetting-1)

ANNEXURES

(Indicating division-wise position, up to year 2022-23)

ANNEXURE 'A'

STATEMENT SHOWING THE DIVISION WISE POSITION OF ARREAR IN CLOSING OF T&P: LEDGER FOR THE YEAR 2022-23

Sl. No.	Name of the Division	Period	I.R. No.	Year From which closing is in Arrear	First reply received/ Not received
1	EE, PWD Haflong Building Div.	03/2017 to 01/2023	AMG-III/Vet-I/PWD(B)-11/2022-23	Not Maintained	Received
2	EE, PWD, Diphu Road Division	01/2019 to 01/2023	AMG-III/Vet-I/PWD(R)-18/2022-23	Not Maintained	Not Received
3	EE. PWD Dhubri TRD	1/11/2017 to 30/04/2022	AMG-III/Vet-I/PWD(R)-06/22-23	04/2022	Not Received
4	EE, PWD, South Salmara TRD, Mankachar	11/2019 to 03/2022	AMG-III/Vet-I/PWD(R)-05/22-23	NA	Not Received
5	EE, PWD, Jonai, TRD, Silapathar	12/2016 to 12/2023	AMG-III/Vet-I/PWD(R)-13/22-23	Not Maintained	Not Received
6	EE, PWD, Bilasipara TRD	05/2015 to 03/2022	AMG-III/Vet-I/PWD(R)-04/22-23	NA	Not Received
7	EE, PWD Bakulia NH Div Diphu	10/2010 to 01/2023	AMG-III/Vet-I/PWD(NH)-10/22-23	Not Maintained	Not Received
8	EE, PWD, Dhemaji TRD	02/2018 to 01/2023	AMG-III/Vet-I/PWD(R)-14/22-23	02/2023	Yes received
9	EE, PWD, Jorhat NH Div.	05/2014 to 12/2022	AMG-III/Vet-I/PWD(NH)-08/22-23	02/2023	Not received
10	EE, PWD, Kokrajhar Dis. & Chirang Dis, TBD	12/2017 to 01/2023	AMG-III/Vet-I/PWD(B)-12/22-23	Not maintained	Not received
11	EE, PWD, Kokrajhar Rural Road Div	08/2019 to 07/2022	AMG-III/Vet-I/PWD(R)-08/22-23	Not maintained	Not received
12	EE, PWD, TRD, Morigaon	12/2019 to 03/2022	AMG-III/Vet-I/PWD(R)-03/22-23	Maintained	Received
13	EE, PWD, Mushalpur (R&B), Building	01/2018 to 06/2022	AMG-III/Vet-I/PWD(B)-04/22-23	NIL	Not received
14	EE, PWD(B & NH), Jorhat TBD	11/2016 to 05/2022	AMG-III/Vet-I/PWD(B)-02/22-23	Nil	Not received
15	EE, PWD TRD, GOLAGHAT	03/2017 to 07/2022	AMG-III/Vet-I/PWD(R)-09/22-23	04/2020	Yes received
16	EE, PWD, TBD, Sivasagar	12/2013 to 06/2022	AMG-III/Vet-I/PWD(B)-03/22-23	11/2020	Not received

17	EE, PWD, KAA, TRD, Dokmoka	01/2019 to 02/2023	AMG-III/VET-I/PWD(R)-17/22-23	Not maintained	Yes received
18	EE, PWD, Nagaon NH	01/2016 to 07/2022	AMG-III/VET-I/PWD(R)-10/22-23	Not maintained	Not received
19	EE, PWD, TBD, NAGAON BUILDING DIV.	01/2013 to 06/2022	AMG-III/VET-I/PWD(B)-05/22-23	Not maintained	Not received
20	CE, PWD, BUILDING, CHANDMARI	05/2019 to 03/2022	ASM-III/Vet-I/PWD(B)-01/2022-23	Not maintained	Not received
21	EE, North Kamrup TR Division, Rangia	11/2017 to 03/2022	AMG-III/Vet-I/PWD(R)-02/2022-23	03/2022	Received
22	EE, East Guwahati TR Division, Bamunimaidam	01/2021 to 05/2022	AMG-III/Vet-I/PWD(R)-07/2022-23	N/A	Not Received
23	EE, PWRD, Jalukbari and Hajo TR Division, Amingaon	01/2021 to 03/2022	AMG-III/Vet-I/PWD(R)-01/2022-23	N/A	Received
24	EE, National Highway Division, Rangia	09/2013 to 12/2022	AMG-III/Vet-I/PWD(NH)-06/2022-23	N/A	Not Received
25	EE, PWD, Jalukbari & Guwahati West Territorial Building Division	06/2019 to 11/2022	AMG-III/Vet-I/PWD(NH)-07/2022-23	N/A	Not received
26	E.E, Guwahati East Water Resources Division, Guwahati	09/2020 to 06/2022	AMG-III/Vet-I/WR-01/2022-23	Not maintained	Received
27	EE. Palashbari Gumi Project Water Resources Division, Mirza	10/2020 to 06/2022	AMG-III/Vet-I/WR-02/2022-23	N/A	Received
28	E.E, Kokrajhar Water Resources Division, Kokrajhar	01/2019 to 08/2022	AMG-III/Vet-I/WR-03/2022-23	09/2016	Received
29	E.E, Chirang Kajalgaon Water Resources Division	01/2019 to 08/2022	AMG-III/Vet-I/WR-04/2022-23	09/2016	Not received
30	Nodal Officer, NHP-Assam cum addl. CE, AWRMIS	04/2021 to 10/2022	AMG-III/Vet-I/WR-05/2022-23	N/A	Not Received
31	EE, Lower Assam Investigation Water Resources Division, Barpeta Road.	12/2014 to 11/2022	AMG-III/Vet-I/WR-06/2022-23	N/A	Not Received
32	EE, Barpeta Water Resources Division, Barpeta.	07/2015 to 12/2022	AMG-III/Vet-I/WR-07/2022-23	N/A	Not Received
33	EE, Mangaldoi Water Resources Division.	02/2014 to 01/2023	AMG-III/Vet-I/WR-08/2022-23	09/2016	Not received
34	CE, Basistha Water Resources Division.	11/2021 to 02/2023	AMG-III/Vet-I/WR-09/2022-23	09/2016	Not received
35	EE, Jorhat Water Resources Division.	05/2018 to 01/2023	AMG-III/Vet-I/WR-11/2022-23	01/2023	Received
36	EE, North Lakhimpur Water Resources Division.	09/2020 to 02/2023	AMG-III/Vet-I/WR-10/2022-23	06/2016	Not received

N/A=Not Available

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ANNEXURE 'B'

STATEMENT SHOWING THE DIVISION WISE POSITION OF PHYSICAL VERIFICATION OF T&P 22-23

Sl. No.	Name of the Division	Period	I.R. No.	Position of physical verification T&P
1	EE, PWD Haflong Building Div.	03/2017 to 01/2023	AMG-III/Vet-I/PWD(B)-11/2022-23	Not Done
2	EE, PWD, Diphu Road Division	01/2019 to 01/2023	AMG-III/Vet-I/PWD(R)-18/2022-23	Not Conducted
3	EE, PWD Dhubri TRD	11/2017 to 04/2022	AMG-III/Vet-I/PWD(R)-06/22-23	Not Done
4	EE, PWD, South Salmara TRD, Mankachar	11/2019 to 03/2022	AMG-III/Vet-I/PWD(R)-05/22-23	Not Done
5	EE, PWD, Jonai, TRD, Silapathar	12/2016 to 12/2023	AMG-III/Vet-I/PWD(R)-13/22-23	Not Done
6	EE, PWD, Bilasipara TRD	05/2015 to 03/2022	AMG-III/Vet-I/PWD(R)-04/22-23	Not Maintained
7	EE, PWD Bakulia NH Div Diphu	10/2010 to 01/2023	AMG-III/Vet-I/PWD(NH)-10/22-23	Not Done
8	EE, PWD, Dhemaji TRD	02/2018 to 01/2023	AMG-III/Vet-I/PWD(R)-14/22-23	Not done
9	EE, PWD, Jorhat NH Div.	05/2014 to 12/2022	AMG-III/Vet-I/PWD(NH)-08/22-23	Not done
10	EE, PWD, Kokrajhar Dis. & Chirang Dis, TBD	12/2017 to 01/2023	AMG-III/Vet-I/PWD(B)-12/22-23	Not done
11	EE, PWD, Kokrajhar Rural Road Div	08/2019 to 07/2022	AMG-III/Vet-I/PWD(R)-08/22-23	Not done
12	EE, PWD, TRD, Morigaon	12/2019 to 03/2022	AMG-III/Vet-I/PWD(R)-03/22-23	Not done
13	EE, PWD, Mushalpur (R&B), Building	01/2018 to 06/2022	AMG-III/Vet-I/PWD(B)-04/22-23	Not done
14	EE, PWD(B & NH), Jorhat TBD	11/2016 to 05/2022	AMG-III/Vet-I/PWD(B)-02/22-23	Not done
15	EE, PWD TRD, GOLAGHAT	03/2017 to 07/2022	AMG-III/Vet-I/PWD(R)-09/22-23	Not done
16	EE, PWD, TBD, Sivasagar	12/2013 to 06/2022	AMG-III/Vet-I/PWD(B)-03/22-23	NIL
17	EE, PWD, KAA, TRD, Dokmoka	01/2019 to 02/2023	AMG-III/VET-I/PWD(R)-17/22-23	Not done
18	EE, PWD, Nagaon NH	01/2016 to 07/2022	AMG-III/VET-I/PWD(R)-10/22-23	NA
19	EE, PWD, TBD, NAGAON BUILDING DIV.	01/2013 to 06/2022	AMG-III/VET-I/PWD(B)-05/22-23	NA
20	CE, PWD, BUILDING, CHANDMARI	05/2019 to 03/2022	ASM-III/Vet-I/PWD(B)-01/2022-23	NA
21	EE, North Kamrup TR Division, Rangia	11/2017 to 03/2022	AMG-III/Vet-I/PWD(R)-02/2022-23	03/2022
22	EE, East Guwahati TR Division, Bamunimaidam	01/2021 to 05/2022	AMG-III/Vet-I/PWD(R)-07/2022-23	N/A
23	EE, PWRD, Jalukbari and Hajo TR Division, Amingaon	01/2021 to 03/2022	AMG-III/Vet-I/PWD(R)-01/2022-23	N/A
24	EE, National Highway Division, Rangia	09/2013 to 12/2022	AMG-III/Vet-I/PWD(NH)-06/2022-23	N/A
25	EE, PWD, Jalukbari & Guwahati West Territorial Building Division	06/2019 to 11/2022	AMG-III/Vet-I/PWD(NH)-07/2022-23	N/A

26	E.E, Guwahati East Water Resources Division, Guwahati	09/2020 to 06/2022	AMG-III/Vet-I/WR-01/2022-23	N/A
27	EE. Palashbari Gumi Project Water Resources Division, Mirza	10/2020 to 06/2022	AMG-III/Vet-I/WR-02/2022-23	N/A
28	E.E, Kokrajhar Water Resources Division, Kokrajhar	01/2019 to 08/2022	AMG-III/Vet-I/WR-03/2022-23	N/A
29	E.E, Chirang Kajalgaon Water Resources Division	01/2019 to 08/2022	AMG-III/Vet-I/WR-04/2022-23	N/A
30	Nodal Officer, NHP-Assam cum addl. CE, AWRMIS	04/2021 to 10/2022	AMG-III/Vet-I/WR-05/2022-23	N/A
31	EE, Lower Assam Investigation Water Resources Division, Barpeta Road.	12/2014 to 11/2022	AMG-III/Vet-I/WR-06/2022-23	N/A
32	EE, Barpeta Water Resources Division, Barpeta.	07/2015 to 12/2022	AMG-III/Vet-I/WR-07/2022-23	N/A
33	EE, Mangaldoi Water Resources Division.	02/2014 to 01/2023	AMG-III/Vet-I/WR-08/2022-23	N/A
34	CE, Basistha Water Resources Division.	11/2021 to 02/2023	AMG-III/Vet-I/WR-09/2022-23	N/A
35	EE, Jorhat Water Resources Division.	05/2018 to 01/2023	AMG-III/Vet-I/WR-11/2022-23	N/A
36	EE, North Lakhimpur Water Resources Division.	09/2020 to 02/2023	AMG-III/Vet-I/WR-10/2022-23	N/A

N/A=Not Available


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ANNEXURE-C

STATEMENT SHOWING THE DIVISION WISE POSITION ON CLOSING OF PRICED STORES LEDGER 22-23

Sl. No.	Name of the Division	Period	I.R. No.	Position of Priced Store Ledger
1	EE, PWD Haflong Building Div.	03/2017 to 01/2023	AMG-III/Vet-I/PWD(B)-11/2022-23	Not Maintained
2	EE, PWD, Diphu Road Division	01/2019 to 01/2023	AMG-III/Vet-I/PWD(R)-18/2022-23	Not Maintained
3	EE. PWD Dhubri TRD	1/11/2017 to 30/04/2022	AMG-III/Vet-I/PWD(R)-06/22-23	NA
4	EE, PWD, South Salmara TRD, Mankachar	11/2019 to 03/2022	AMG-III/Vet-I/PWD(R)-05/22-23	NA
5	EE, PWD, Jonai, TRD, Silapathar	12/2016 to 12/2023	AMG-III/Vet-I/PWD(R)-13/22-23	Not Maintained
6	EE, PWD, Bilasipara TRD	05/2015 to 03/2022	AMG-III/Vet-I/PWD(R)-04/22-23	Not Maintained
7	EE, PWD Bakulia NH Div Diphu	10/2010 to 01/2023	AMG-III/Vet-I/PWD(NH)-10/22-23	Not Maintained
8	EE, PWD, Dhemaji TRD	02/2018 to 01/2023	AMG-III/Vet-I/PWD(R)-14/22-23	03/2022
9	EE, PWD, Jorhat NH Div.	05/2014 to 12/2022	AMG-III/Vet-I/PWD(NH)-08/22-23	Nil
10	EE, PWD, Kokrajhar Dis. & Chirang Dis, TBD	12/2017 to 01/2023	AMG-III/Vet-I/PWD(B)-12/22-23	NA
11	EE, PWD, Kokrajhar Rural Road Div	08/2019 to 07/2022	AMG-III/Vet-I/PWD(R)-08/22-23	Not maintained
12	EE, PWD, TRD, Morigaon	12/2019 to 03/2022	AMG-III/Vet-I/PWD(R)-03/22-23	Not maintained
13	EE, PWD, Mushalpur (R&B), Building	01/2018 to 06/2022	AMG-III/Vet-I/PWD(B)-04/22-23	NA
14	EE, PWD(B & NH), Jorhat TBD	11/2016 to 05/2022	AMG-III/Vet-I/PWD(B)-02/22-23	NA
15	EE, PWD TRD, GOLAGHAT	03/2017 to 07/2022	AMG-III/Vet-I/PWD(R)-09/22-23	Not maintained
16	EE, PWD, TBD, Sivasagar	12/2013 to 06/2022	AMG-III/Vet-I/PWD(B)-03/22-23	NIL
17	EE, PWD, KAA, TRD, Dokmoka	01/2019 to 02/2023	AMG-III/VET-I/PWD(R)-17/22-23	12/2022
18	EE, PWD, Nagaon NH	01/2016 to 07/2022	AMG-III/VET-I/PWD(R)-10/22-23	NA
19	EE, PWD, TBD, NAGAON BUILDING DIV.	01/2013 to 06/2022	AMG-III/VET-I/PWD(B)-05/22-23	NA
20	CE, PWD, BUILDING, CHANDMARI	05/2019 to 03/2022	ASM-III/Vet-I/PWD(B)-01/2022-23	NA
21	EE, North Kamrup TR Division, Rangia	11/2017 to 03/2022	AMG-III/Vet-I/PWD(R)-02/2022-23	N/A
22	EE, East Guwahati TR Division, Bamunimaidam	01/2021 to 05/2022	AMG-III/Vet-I/PWD(R)-07/2022-23	N/A
23	EE, PWRD, Jalukbari and Hajo TR Division, Amingaon	01/2021 to 03/2022	AMG-III/Vet-I/PWD(R)-01/2022-23	N/A
24	EE, National Highway Division, Rangia	09/2013 to 12/2022	AMG-III/Vet-I/PWD(NH)-06/2022-23	N/A
25	EE, PWD, Jalukbari & Guwahati West Territorial	06/2019 to 11/2022	AMG-III/Vet-I/PWD(NH)-07/2022-23	N/A

	Building Division			
26	E.E, Guwahati East Water Resources Division, Guwahati	09/2020 to 06/2022	AMG-III/Vet-I/WR-01/2022-23	N/A
27	EE. Palashbari Gumi Project Water Resources Division, Mirza	10/2020 to 06/2022	AMG-III/Vet-I/WR-02/2022-23	N/A
28	E.E, Kokrajhar Water Resources Division, Kokrajhar	01/2019 to 08/2022	AMG-III/Vet-I/WR-03/2022-23	N/A
29	E.E, Chirang Kajalgaon Water Resources Division	01/2019 to 08/2022	AMG-III/Vet-I/WR-04/2022-23	N/A
30	Nodal Officer, NHP-Assam cum addl. CE, AWRMIS	04/2021 to 10/2022	AMG-III/Vet-I/WR-05/2022-23	N/A
31	EE, Lower Assam Investigation Water Resources Division, Barpeta Road.	12/2014 to 11/2022	AMG-III/Vet-I/WR-06/2022-23	N/A
32	EE, Barpeta Water Resources Division, Barpeta.	07/2015 to 12/2022	AMG-III/Vet-I/WR-07/2022-23	N/A
33	EE, Mangaldoi Water Resources Division.	02/2014 to 01/2023	AMG-III/Vet-I/WR-08/2022-23	N/A
34	CE, Basistha Water Resources Division.	11/2021 to 02/2023	AMG-III/Vet-I/WR-09/2022-23	N/A
35	EE, Jorhat Water Resources Division.	05/2018 to 01/2023	AMG-III/Vet-I/WR-11/2022-23	01/2023
36	EE, North Lakhimpur Water Resources Division.	09/2020 to 02/2023	AMG-III/Vet-I/WR-10/2022-23	N/A

N/A=Not Available


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ANNEXURE 'D'

STATEMENT SHOWING THE DIVISION WHERE THE VALUE OF STOCK EXCEEDED THE RESERVE STOCK LIMITS 22-23

Sl. No.	Name of the Division	Period	I.R. No.	Sanctioned R.S.L (` in lakh)	Present under stock (` in lakh)	Excess over R.S.L (` in lakh)
1	EE, PWD Haflong Building Div.	03/2017 to 01/2023	AMG-III/Vet-I/PWD(B)-11/2022-23	9.00	NA	NA
2	EE, PWD, Diphu Road Division	01/2019 to 01/2023	AMG-III/Vet-I/PWD(R)-18/2022-23	NA	NA	NA
3	EE. PWD Dhubri TRD	11/2017 to 04/2022	AMG-III/Vet-I/PWD(R)-06/22-23	23.00	10.52	--
4	EE, PWD, South Salmara TRD, Mankachar	11/2019 to 03/2022	AMG-III/Vet-I/PWD(R)-05/22-23	NA	Nil	-
5	EE, PWD, Jonai, TRD, Silapathar	12/2016 to 12/2023	AMG-III/Vet-I/PWD(R)-13/22-23	NA	122.02	-
6	EE, PWD, Bilasipara TRD	05/2015 to 03/2022	AMG-III/Vet-I/PWD(R)-04/22-23	8.00	Nil	-
7	EE, PWD Bakulia NH Div Diphu	10/2010 to 01/2023	AMG-III/Vet-I/PWD(NH)-10/22-23	Nil	Nil	Nil
8	EE, PWD, Dhemaji TRD	02/2018 to 01/2023	AMG-III/Vet-I/PWD(R)-14/22-23	Nil	Nil	Nil
9	EE, PWD, Jorhat NH Div.	05/2014 to 12/2022	AMG-III/Vet-I/PWD(NH)-08/22-23	Nil	306.77	-
10	EE, PWD, Kokrajhar Dis. & Chirang Dis, TBD	12/2017 to 01/2023	AMG-III/Vet-I/PWD(B)-12/22-23	NA	40.00	-
11	EE, PWD, Kokrajhar Rural Road Div	08/2019 to 07/2022	AMG-III/Vet-I/PWD(R)-08/22-23	5.00	NA	NA
12	EE, PWD, TRD, Morigaon	12/2019 to 03/2022	AMG-III/Vet-I/PWD(R)-03/22-23	--	Nil	--
13	EE, PWD, Mushalpur (R&B), Building	01/2018 to 06/2022	AMG-III/Vet-I/PWD(B)-04/22-23	Nil	Nil	Nil
14	EE, PWD(B & NH), Jorhat TBD	11/2016 to 05/2022	AMG-III/Vet-I/PWD(B)-02/22-23	12.00	28.93	16.93
15	EE, PWD TRD, GOLAGHAT	03/2017 to 07/2022	AMG-III/Vet-I/PWD(R)-09/22-23	7.00	89.92	82.92
16	EE, PWD, TBD, Sivasagar	12/2013 to 06/2022	AMG-III/Vet-I/PWD(B)-03/22-23	NIL	Nil	Nil
17	EE, PWD, KAA, TRD, Dokmoka	01/2019 to 02/2023	AMG-III/VET-I/PWD(R)-17/22-23	10.00	Nil	Nil
18	EE, PWD, Nagaon NH	01/2016 to 07/2022	AMG-III/VET-I/PWD(R)-10/22-23	10.00	Nil	Nil
19	EE, PWD, TBD, NAGAON BUILDING DIV.	01/2013 to 06/2022	AMG-III/VET-I/PWD(B)-05/22-23	10.00	Nil	Nil
20	CE, PWD, BUILDING, CHANDMARI	05/2019 to 03/2022	ASM-III/Vet-I/PWD(B)-01/2022-23	NOT maintained	NA	NA
21	EE, North Kamrup TR Division, Rangia	11/2017 to 03/2022	AMG-III/Vet-I/PWD(R)-02/2022-23	10.00	14.85	4.85
22	EE, East Guwahati TR Division, Bamunimaidam	01/2021 to 05/2022	AMG-III/Vet-I/PWD(R)-07/2022-23	N/A	N/A	N/A
23	EE, PWRD, Jalukbari and Hajo TR	01/2021 to 03/2022	AMG-III/Vet-I/PWD(R)-01/2022-23	N/A	N/A	N/A

	Division, Amingaon					
24	EE, National Highway Division, Rangia	09/2013 to 12/2022	AMG-III/Vet-I/PWD(NH)-06/2022-23	N/A	N/A	N/A
25	EE, PWD, Jalukbari & Guwahati West Territorial Building Division	06/2019 to 11/2022	AMG-III/Vet-I/PWD(NH)-07/2022-23	N/A	N/A	N/A
26	E.E, Guwahati East Water Resources Division, Guwahati	09/2020 to 06/2022	AMG-III/Vet-I/WR-01/2022-23	200.00	137.00	--
27	EE. Palashbari Gumi Project Water Resources Division, Mirza	10/2020 to 06/2022	AMG-III/Vet-I/WR-02/2022-23	N/A	N/A	N/A
28	E.E, Kokrajhar Water Resources Division, Kokrajhar	01/2019 to 08/2022	AMG-III/Vet-I/WR-03/2022-23	N/A	N/A	N/A
29	E.E, Chirang Kajalgaon Water Resources Division	01/2019 to 08/2022	AMG-III/Vet-I/WR-04/2022-23	N/A	N/A	N/A
30	Nodal Officer, NHP-Assam cum addl. CE, AWRMIS	04/2021 to 10/2022	AMG-III/Vet-I/WR-05/2022-23	N/A	N/A	N/A
31	EE, Lower Assam Investigation Water Resources Division, Barpeta Road.	12/2014 to 11/2022	AMG-III/Vet-I/WR-06/2022-23	N/A	N/A	N/A
32	EE, Barpeta Water Resources Division, Barpeta.	07/2015 to 12/2022	AMG-III/Vet-I/WR-07/2022-23	0.5	N/A	N/A
33	EE, Mangaldoi Water Resources Division.	02/2014 to 01/2023	AMG-III/Vet-I/WR-08/2022-23	N/A	N/A	N/A
34	CE, Basistha Water Resources Division.	11/2021 to 02/2023	AMG-III/Vet-I/WR-09/2022-23	N/A	N/A	N/A
35	EE, Jorhat Water Resources Division.	05/2018 to 01/2023	AMG-III/Vet-I/WR-11/2022-23	N/A	N/A	N/A
36	EE, North Lakhimpur Water Resources Division.	09/2020 to 02/2023	AMG-III/Vet-I/WR-10/2022-23	N/A	N/A	N/A
Total				304.50	750.01	104.70

N/A=Not Available



AAO/AMG-III (Vetting-1)

ANNEXURE 'E'

STATEMENT SHOWING THE DIVISION WISE POSITION OF PHYSICAL VERIFICATION OF STOCK & STORE 22-23

Sl. No.	Name of the Division	Period	I.R. No.	Position of physical verification of Stock & Store
1	EE, PWD Haflong Building Div.	03/2017 to 01/2023	AMG-III/Vet-I/PWD(B)-11/2022-23	Not Done
2	EE, PWD, Diphu Road Division	01/2019 to 01/2023	AMG-III/Vet-I/PWD(R)-18/2022-23	Not Conducted
3	EE, PWD Dhubri TRD	1/11/2017 to 30/04/2022	AMG-III/Vet-I/PWD(R)-06/22-23	Not Done
4	EE, PWD, South Salmara TRD, Mankachar	11/2019 to 03/2022	AMG-III/Vet-I/PWD(R)-05/22-23	NA
5	EE, PWD, Jonai, TRD, Silapathar	12/2016 to 12/2023	AMG-III/Vet-I/PWD(R)-13/22-23	Not Done
6	EE, PWD, Bilasipara TRD	05/2015 to 03/2022	AMG-III/Vet-I/PWD(R)-04/22-23	Not Maintained
7	EE, PWD Bakulia NH Div Diphu	10/2010 to 01/2023	AMG-III/Vet-I/PWD(NH)-10/22-23	Not Done
8	EE, PWD, Dhemaji TRD	02/2018 to 01/2023	AMG-III/Vet-I/PWD(R)-14/22-23	Not done
9	EE, PWD, Jorhat NH Div.	05/2014 to 12/2022	AMG-III/Vet-I/PWD(NH)-08/22-23	12.08.2019
10	EE, PWD, Kokrajhar Dis. & Chirang Dis, TBD	12/2017 to 01/2023	AMG-III/Vet-I/PWD(B)-12/22-23	Not done
11	EE, PWD, Kokrajhar Rural Road Div	08/2019 to 07/2022	AMG-III/Vet-I/PWD(R)-08/22-23	Not done
12	EE, PWD, TRD, Morigaon	12/2019 to 03/2022	AMG-III/Vet-I/PWD(R)-03/22-23	NA
13	EE, PWD, Mushalpur (R&B), Building	01/2018 to 06/2022	AMG-III/Vet-I/PWD(B)-04/22-23	NA
14	EE, PWD(B & NH), Jorhat TBD	11/2016 to 05/2022	AMG-III/Vet-I/PWD(B)-02/22-23	03/2008
15	EE, PWD TRD, GOLAGHAT	03/2017 to 07/2022	AMG-III/Vet-I/PWD(R)-09/22-23	NA
16	EE, PWD, TBD, Sivasagar	12/2013 to 06/2022	AMG-III/Vet-I/PWD(B)-03/22-23	20.01.2021
17	EE, PWD, KAA, TRD, Dokmoka	01/2019 to 02/2023	AMG-III/VET-I/PWD(R)-17/22-23	26.10.2022
18	EE, PWD, Nagaon NH	01/2016 to 07/2022	AMG-III/VET-I/PWD(R)-10/22-23	NA
19	EE, PWD, TBD, NAGAON BUILDING DIV.	01/2013 to 06/2022	AMG-III/VET-I/PWD(B)-05/22-23	NA
20	CE, PWD, BUILDING, CHANDMARI	05/2019 to 03/2022	ASM-III/Vet-I/PWD(B)-01/2022-23	NA
21	EE, North Kamrup TR Division, Rangia	11/2017 to 03/2022	AMG-III/Vet-I/PWD(R)-02/2022-23	N/A
22	EE, East Guwahati TR Division, Bamunimaidam	01/2021 to 05/2022	AMG-III/Vet-I/PWD(R)-07/2022-23	N/A
23	EE, PWRD, Jalukbari and Hajo TR Division, Amingaon	01/2021 to 03/2022	AMG-III/Vet-I/PWD(R)-01/2022-23	N/A
24	EE, National Highway Division, Rangia	09/2013 to 12/2022	AMG-III/Vet-I/PWD(NH)-06/2022-23	N/A
25	EE, PWD, Jalukbari & Guwahati West Territorial Building Division	06/2019 to 11/2022	AMG-III/Vet-I/PWD(NH)-07/2022-23	N/A

26	E.E, Guwahati East Water Resources Division, Guwahati	09/2020 to 06/2022	AMG-III/Vet-I/WR-01/2022-23	N/A
27	EE. Palashbari Gumi Project Water Resources Division, Mirza	10/2020 to 06/2022	AMG-III/Vet-I/WR-02/2022-23	N/A
28	E.E, Kokrajhar Water Resources Division, Kokrajhar	01/2019 to 08/2022	AMG-III/Vet-I/WR-03/2022-23	N/A
29	E.E, Chirang Kajalgaon Water Resources Division	01/2019 to 08/2022	AMG-III/Vet-I/WR-04/2022-23	N/A
30	Nodal Officer, NHP-Assam cum addl. CE, AWRMIS	04/2021 to 10/2022	AMG-III/Vet-I/WR-05/2022-23	N/A
31	EE, Lower Assam Investigation Water Resources Division, Barpeta Road.	12/2014 to 11/2022	AMG-III/Vet-I/WR-06/2022-23	N/A
32	EE, Barpeta Water Resources Division, Barpeta.	07/2015 to 12/2022	AMG-III/Vet-I/WR-07/2022-23	N/A
33	EE, Mangaldoi Water Resources Division.	02/2014 to 01/2023	AMG-III/Vet-I/WR-08/2022-23	N/A
34	CE, Basistha Water Resources Division.	11/2021 to 02/2023	AMG-III/Vet-I/WR-09/2022-23	N/A
35	EE, Jorhat Water Resources Division.	05/2018 to 01/2023	AMG-III/Vet-I/WR-11/2022-23	N/A
36	EE, North Lakhimpur Water Resources Division.	09/2020 to 02/2023	AMG-III/Vet-I/WR-10/2022-23	N/A

N/A=Not Available


AAO/AMG-III (Vetting-1)

ANNEXURE 'F'

STATEMENT SHOWING THE DIVISION WISE POSITION OF AMOUNT LYING UNADJUSTED UNDER MISC. P.W. ADVANCE UP TO 22-23

Sl. No.	Name of the Division	Period	I.R. No.	Position of Misc. P.W. Advance (in lakh)
1	EE, PWD Haflong Building Div	03/2017 to 01/2023	AMG-III/Vet-I/PWD(B)-11/2022-23	NA
2	EE, PWD, Diphu Road Division	01/2019 to 01/2023	AMG-III/Vet-I/PWD(R)-18/2022-23	Not Maintained
3	EE, PWD Dhubri TRD	1/11/2017 to 30/04/2022	AMG-III/Vet-I/PWD(R)-06/22-23	NA
4	EE, PWD, South Salmara TRD, Mankachar	11/2019 to 03/2022	AMG-III/Vet-I/PWD(R)-05/22-23	NA
5	EE, PWD, Jonai, TRD, Silapathar	12/2016 to 12/2023	AMG-III/Vet-I/PWD(R)-13/22-23	NA
6	EE, PWD, Bilasipara TRD	05/2015 to 03/2022	AMG-III/Vet-I/PWD(R)-04/22-23	NA
7	EE, PWD Bakulia NH Div Diphu	10/2010 to 01/2023	AMG-III/Vet-I/PWD(NH)-10/22-23	NA
8	EE, PWD, Dhemaji TRD	02/2018 to 01/2023	AMG-III/Vet-I/PWD(R)-14/22-23	NA
9	EE, PWD, Jorhat NH Div.	05/2014 to 12/2022	AMG-III/Vet-I/PWD(NH)-08/22-23	NA
10	EE, PWD, Kokrajhar Dis. & Chirang Dis, TBD	12/2017 to 01/2023	AMG-III/Vet-I/PWD(B)-12/22-23	NA
11	EE, PWD, Kokrajhar Rural Road Div	08/2019 to 07/2022	AMG-III/Vet-I/PWD(R)-08/22-23	NA
12	EE, PWD, TRD, Morigaon	12/2019 to 03/2022	AMG-III/Vet-I/PWD(R)-03/22-23	NA
13	EE, PWD, Mushalpur (R&B), Building	01/2018 to 06/2022	AMG-III/Vet-I/PWD(B)-04/22-23	NA
14	EE, PWD(B & NH), Jorhat TBD	11/2016 to 05/2022	AMG-III/Vet-I/PWD(B)-02/22-23	NA
15	EE, PWD TRD, GOLAGHAT	03/2017 to 07/2022	AMG-III/Vet-I/PWD(R)-09/22-23	NA
16	EE, PWD, TBD, Sivasagar	12/2013 to 06/2022	AMG-III/Vet-I/PWD(B)-03/22-23	NA
17	EE, PWD, KAA, TRD, Dokmoka	01/2019 to 02/2023	AMG-III/VET-I/PWD(R)-17/22-23	NA
18	EE, PWD, Nagaon NH	01/2016 to 07/2022	AMG-III/VET-I/PWD(R)-10/22-23	NA
19	EE, PWD, TBD, NAGAON BUILDING DIV.	01/2013 to 06/2022	AMG-III/VET-I/PWD(B)-05/22-23	NA
20	CE, PWD, BUILDING, CHANDMARI	05/2019 to 03/2022	ASM-III/Vet-I/PWD(B)-01/2022-23	NA
21	EE, North Kamrup TR Division, Rangia	11/2017 to 03/2022	AMG-III/Vet-I/PWD(R)-02/2022-23	N/A
22	EE, East Guwahati TR Division, Bamunimaidam	01/2021 to 05/2022	AMG-III/Vet-I/PWD(R)-07/2022-23	N/A
23	EE, PWRD, Jalukbari and Hajo TR Division, Amingaon	01/2021 to 03/2022	AMG-III/Vet-I/PWD(R)-01/2022-23	N/A
24	EE, National Highway Division, Rangia	09/2013 to 12/2022	AMG-III/Vet-I/PWD(NH)-06/2022-23	N/A
25	EE, PWD, Jalukbari & Guwahati West Territorial Building Division	06/2019 to 11/2022	AMG-III/Vet-I/PWD(NH)-07/2022-23	N/A

26	E.E, Guwahati East Water Resources Division, Guwahati	09/2020 to 06/2022	AMG-III/Vet-I/WR-01/2022-23	N/A
27	EE. Palashbari Gumi Project Water Resources Division, Mirza	10/2020 to 06/2022	AMG-III/Vet-I/WR-02/2022-23	N/A
28	E.E, Kokrajhar Water Resources Division, Kokrajhar	01/2019 to 08/2022	AMG-III/Vet-I/WR-03/2022-23	N/A
29	E.E, Chirang Kajalgaon Water Resources Division	01/2019 to 08/2022	AMG-III/Vet-I/WR-04/2022-23	N/A
30	Nodal Officer, NHP-Assam cum addl. CE, AWRMIS	04/2021 to 10/2022	AMG-III/Vet-I/WR-05/2022-23	N/A
31	EE, Lower Assam Investigation Water Resources Division, Barpeta Road.	12/2014 to 11/2022	AMG-III/Vet-I/WR-06/2022-23	N/A
32	EE, Barpeta Water Resources Division, Barpeta.	07/2015 to 12/2022	AMG-III/Vet-I/WR-07/2022-23	N/A
33	EE, Mangaldoi Water Resources Division.	02/2014 to 01/2023	AMG-III/Vet-I/WR-08/2022-23	N/A
34	CE, Basistha Water Resources Division.	11/2021 to 02/2023	AMG-III/Vet-I/WR-09/2022-23	N/A
35	EE, Jorhat Water Resources Division.	05/2018 to 01/2023	AMG-III/Vet-I/WR-11/2022-23	N/A
36	EE, North Lakhimpur Water Resources Division.	09/2020 to 02/2023	AMG-III/Vet-I/WR-10/2022-23	N/A
Total				0.00

N/A=Not Available


AAO/AMG-III (Vetting-1)

ANNEXURE 'G'

STATEMENT SHOWING THE DIVISION WISE POSITION OF CONTRACTOR LEDGER 22-23

Sl. No.	Name of the Division	Period	I.R. No.	Month from which contractor Ledger Not maintained
1	EE, PWD Haflong Building Div	03/2017 to 01/2023	AMG-III/Vet-I/PWD(B)-11/2022-23	NA
2	EE, PWD, Diphu Road Division	01/2019 to 01/2023	AMG-III/Vet-I/PWD(R)-18/2022-23	02/2023
3	EE. PWD Dhubri TRD	11/2017 to 04/2022	AMG-III/Vet-I/PWD(R)-06/22-23	04/2022
4	EE, PWD, South Salmara TRD, Mankachar	11/2019 to 03/2022	AMG-III/Vet-I/PWD(R)-05/22-23	NA
5	EE, PWD, Jonai, TRD, Silapathar	12/2016 to 12/2023	AMG-III/Vet-I/PWD(R)-13/22-23	Not Maintained
6	EE, PWD, Bilasipara TRD	05/2015 to 03/2022	AMG-III/Vet-I/PWD(R)-04/22-23	Not Maintained
7	EE, PWD Bakulia NH Div Diphu	10/2010 to 01/2023	AMG-III/Vet-I/PWD(NH)-10/22-23	Not Maintained
8	EE, PWD, Dhemaji TRD	02/2018 to 01/2023	AMG-III/Vet-I/PWD(R)-14/22-23	02/2023
9	EE, PWD, Jorhat NH Div.	05/2014 to 12/2022	AMG-III/Vet-I/PWD(NH)-08/22-23	02/2023
10	EE, PWD, Kokrajhar Dis. & Chirang Dis, TBD	12/2017 to 01/2023	AMG-III/Vet-I/PWD(B)-12/22-23	04/2015
11	EE, PWD, Kokrajhar Rural Road Div	08/2019 to 07/2022	AMG-III/Vet-I/PWD(R)-08/22-23	Not maintained
12	EE, PWD, TRD, Morigaon	12/2019 to 03/2022	AMG-III/Vet-I/PWD(R)-03/22-23	Not maintained
13	EE, PWD, Mushalpur (R&B), Building	01/2018 to 06/2022	AMG-III/Vet-I/PWD(B)-04/22-23	NA
14	EE, PWD(B & NH), Jorhat TBD	11/2016 to 05/2022	AMG-III/Vet-I/PWD(B)-02/22-23	11/2020
15	EE, PWD TRD, GOLAGHAT	03/2017 to 07/2022	AMG-III/Vet-I/PWD(R)-09/22-23	NIL
16	EE, PWD, TBD, Sivasagar	12/2013 to 06/2022	AMG-III/Vet-I/PWD(B)-03/22-23	Not maintained
17	EE, PWD, KAA, TRD, Dokmoka	01/2019 to 02/2023	AMG-III/VET-I/PWD(R)-17/22-23	03/2023
18	EE, PWD, Nagaon NH	01/2016 to 07/2022	AMG-III/VET-I/PWD(R)-10/22-23	Not maintained
19	EE, PWD, TBD, NAGAON BUILDING DIV.	01/2013 to 06/2022	AMG-III/VET-I/PWD(B)-05/22-23	Not maintained
20	CE, PWD, BUILDING, CHANDMARI	05/2019 to 03/2022	ASM-III/Vet-I/PWD(B)-01/2022-23	Not maintained
21	EE, North Kamrup TR Division, Rangia	11/2017 to 03/2022	AMG-III/Vet-I/PWD(R)-02/2022-23	N/A
22	EE, East Guwahati TR Division, Bamunimaidam	01/2021 to 05/2022	AMG-III/Vet-I/PWD(R)-07/2022-23	N/A
23	EE, PWRD, Jalukbari and Hajo TR Division, Amingaon	01/2021 to 03/2022	AMG-III/Vet-I/PWD(R)-01/2022-23	N/A
24	EE, National Highway Division, Rangia	09/2013 to 12/2022	AMG-III/Vet-I/PWD(NH)-06/2022-23	N/A
25	EE, PWD, Jalukbari & Guwahati West Territorial Building Division	06/2019 to 11/2022	AMG-III/Vet-I/PWD(NH)-07/2022-23	N/A
26	E.E, Guwahati East Water Resources Division, Guwahati	09/2020 to 06/2022	AMG-III/Vet-I/WR-01/2022-23	Not available

27	EE. Palashbari Gumi Project Water Resources Division, Mirza	10/2020 to 06/2022	AMG-III/Vet-I/WR-02/2022-23	N/A
28	E.E, Kokrajhar Water Resources Division, Kokrajhar	01/2019 to 08/2022	AMG-III/Vet-I/WR-03/2022-23	N/A
29	E.E, Chirang Kajalgaon Water Resources Division	01/2019 to 08/2022	AMG-III/Vet-I/WR-04/2022-23	N/A
30	Nodal Officer, NHP-Assam cum addl. CE, AWRMIS	04/2021 to 10/2022	AMG-III/Vet-I/WR-05/2022-23	N/A
31	EE, Lower Assam Investigation Water Resources Division, Barpeta Road.	12/2014 to 11/2022	AMG-III/Vet-I/WR-06/2022-23	N/A
32	EE, Barpeta Water Resources Division, Barpeta.	07/2015 to 12/2022	AMG-III/Vet-I/WR-07/2022-23	N/A
33	EE, Mangaldoi Water Resources Division.	02/2014 to 01/2023	AMG-III/Vet-I/WR-08/2022-23	N/A
34	CE, Basistha Water Resources Division.	11/2021 to 02/2023	AMG-III/Vet-I/WR-09/2022-23	N/A
35	EE, Jorhat Water Resources Division.	05/2018 to 01/2023	AMG-III/Vet-I/WR-11/2022-23	02/2023
36	EE, North Lakhimpur Water Resources Division.	09/2020 to 02/2023	AMG-III/Vet-I/WR-10/2022-23	N/A

N/A=Not Available


AAO/AMG-III (Vetting-1)

ANNEXURE 'H'
STATEMENT SHOWING THE DIVISION WISE POSITION OF REGISTER OF WORKS 22-23

Sl. No.	Name of the Division	Period	I.R. No.	Month from which register of works Ledger Not maintained.
1	EE, PWD Haflong Building Div	03/2017 to 01/2023	AMG-III/Vet-I/PWD(B)-11/2022-23	NA
2	EE, PWD, Diphu Road Division	01/2019 to 01/2023	AMG-III/Vet-I/PWD(R)-18/2022-23	Maintained
3	EE. PWD Dhubri TRD	11/2017 to 04/2022	AMG-III/Vet-I/PWD(R)-06/22-23	04/2022
4	EE, PWD, South Salmara TRD, Mankachar	11/2019 to 03/2022	AMG-III/Vet-I/PWD(R)-05/22-23	NA
5	EE, PWD, Jonai, TRD, Silapathar	12/2016 to 12/2023	AMG-III/Vet-I/PWD(R)-13/22-23	01/2023
6	EE, PWD, Bilasipara TRD	05/2015 to 03/2022	AMG-III/Vet-I/PWD(R)-04/22-23	04/2022
7	EE, PWD Bakulia NH Div Diphu	10/2010 to 01/2023	AMG-III/Vet-I/PWD(NH)-10/22-23	Not Maintained
8	EE, PWD, Dhemaji TRD	02/2018 to 01/2023	AMG-III/Vet-I/PWD(R)-14/22-23	02/2022
9	EE, PWD, Jorhat NH Div.	05/2014 to 12/2022	AMG-III/Vet-I/PWD(NH)-08/22-23	02/2023
10	EE, PWD, Kokrajhar Dis. & Chirang Dis, TBD	12/2017 to 01/2023	AMG-III/Vet-I/PWD(B)-12/22-23	Maintained
11	EE, PWD, Kokrajhar Rural Road Div	08/2019 to 07/2022	AMG-III/Vet-I/PWD(R)-08/22-23	Partially maintained
12	EE, PWD, TRD, Morigaon	12/2019 to 03/2022	AMG-III/Vet-I/PWD(R)-03/22-23	Maintained
13	EE, PWD, Mushalpur (R&B), Building	01/2018 to 06/2022	AMG-III/Vet-I/PWD(B)-04/22-23	NA
14	EE, PWD(B & NH), Jorhat TBD	11/2016 to 05/2022	AMG-III/Vet-I/PWD(B)-02/22-23	06/2022
15	EE, PWD TRD, GOLAGHAT	03/2017 to 07/2022	AMG-III/Vet-I/PWD(R)-09/22-23	04/2022
16	EE, PWD, TBD, Sivasagar	12/2013 to 06/2022	AMG-III/Vet-I/PWD(B)-03/22-23	Not updated
17	EE, PWD, KAA, TRD, Dokmoka	01/2019 to 02/2023	AMG-III/VET-I/PWD(R)-17/22-23	Maintained
18	EE, PWD, Nagaon NH	01/2016 to 07/2022	AMG-III/VET-I/PWD(R)-10/22-23	Not maintained
19	EE, PWD, TBD, NAGAON BUILDING DIV.	01/2013 to 06/2022	AMG-III/VET-I/PWD(B)-05/22-23	Not updated
20	CE, PWD, BUILDING, CHANDMARI	05/2019 to 03/2022	ASM-III/Vet-I/PWD(B)-01/2022-23	Not maintained
21	EE, North Kamrup TR Division, Rangia	11/2017 to 03/2022	AMG-III/Vet-I/PWD(R)-02/2022-23	04/2022
22	EE, East Guwahati TR Division, Bamunimaidam	01/2021 to 05/2022	AMG-III/Vet-I/PWD(R)-07/2022-23	N/A
23	EE, PWRD, Jalukbari and Hajo TR Division, Amingaon	01/2021 to 03/2022	AMG-III/Vet-I/PWD(R)-01/2022-23	N/A
24	EE, National Highway Division, Rangia	09/2013 to 12/2022	AMG-III/Vet-I/PWD(NH)-06/2022-23	N/A
25	EE, PWD, Jalukbari & Guwahati West Territorial Building Division	06/2019 to 11/2022	AMG-III/Vet-I/PWD(NH)-07/2022-23	N/A
26	E.E, Guwahati East Water Resources Division,	09/2020 to 06/2022	AMG-III/Vet-I/WR-01/2022-23	July/2022

	Guwahati			
27	EE. Palashbari Gumi Project Water Resources Division, Mirza	10/2020 to 06/2022	AMG-III/Vet-I/WR-02/2022-23	April/2014
28	E.E, Kokrajhar Water Resources Division, Kokrajhar	01/2019 to 08/2022	AMG-III/Vet-I/WR-03/2022-23	N/A
29	E.E, Chirang Kajalgaon Water Resources Division	01/2019 to 08/2022	AMG-III/Vet-I/WR-04/2022-23	N/A
30	Nodal Officer, NHP-Assam cum addl. CE, AWRMIS	04/2021 to 10/2022	AMG-III/Vet-I/WR-05/2022-23	N/A
31	EE, Lower Assam Investigation Water Resources Division, Barpeta Road.	12/2014 to 11/2022	AMG-III/Vet-I/WR-06/2022-23	N/A
32	EE, Barpeta Water Resources Division, Barpeta.	07/2015 to 12/2022	AMG-III/Vet-I/WR-07/2022-23	N/A
33	EE, Mangaldoi Water Resources Division.	02/2014 to 01/2023	AMG-III/Vet-I/WR-08/2022-23	N/A
34	CE, Basistha Water Resources Division.	11/2021 to 02/2023	AMG-III/Vet-I/WR-09/2022-23	N/A
35	EE, Jorhat Water Resources Division.	05/2018 to 01/2023	AMG-III/Vet-I/WR-11/2022-23	Feb/2023
36	EE, North Lakhimpur Water Resources Division.	09/2020 to 02/2023	AMG-III/Vet-I/WR-10/2022-23	N/A

N/A=Not Available



AAO/AMG-III (Vetting-1)

ANNEXURE 'I'

**STATEMENT SHOWING THE DIVISION WISE POSITION OF SETTLEMENT WITH TREASURIES AND DELAY IN SUBMISSION OF FORM-51.
22-23**

Sl. No.	Name of the Division	Period	I.R. No.	Form-51 Reconciliation in Arrear w.e.f
1	EE, PWD Haflong Building Div	03/2017 to 01/2023	AMG-III/Vet-I/PWD(B)-11/2022-23	Reconciliation is done by NC Hills AC
2	EE, PWD, Diphu Road Division	01/2019 to 01/2023	AMG-III/Vet-I/PWD(R)-18/2022-23	04/2022
3	EE, PWD Dhubri TRD	11/2017 to 04/2022	AMG-III/Vet-I/PWD(R)-06/22-23	04/1992
4	EE, PWD, South Salmara TRD, Mankachar	11/2019 to 03/2022	AMG-III/Vet-I/PWD(R)-05/22-23	Not yet reconciled
5	EE, PWD, Jonai, TRD, Silapathar	12/2016 to 12/2023	AMG-III/Vet-I/PWD(R)-13/22-23	06/2022
6	EE, PWD, Bilasipara TRD	05/2015 to 03/2022	AMG-III/Vet-I/PWD(R)-04/22-23	06/2018
7	EE, PWD Bakulia NH Div Diphu	10/2010 to 01/2023	AMG-III/Vet-I/PWD(NH)-10/22-23	Not Maintained
8	EE, PWD, Dhemaji TRD	02/2018 to 01/2023	AMG-III/Vet-I/PWD(R)-14/22-23	11/2022
9	EE, PWD, Jorhat NH Div.	05/2014 to 12/2022	AMG-III/Vet-I/PWD(NH)-08/22-23	06/2022
10	EE, PWD, Kokrajhar Dis. & Chirang Dis, TBD	12/2017 to 01/2023	AMG-III/Vet-I/PWD(B)-12/22-23	NA
11	EE, PWD, Kokrajhar Rural Road Div	08/2019 to 07/2022	AMG-III/Vet-I/PWD(R)-08/22-23	03/1999
12	EE, PWD, TRD, Morigaon	12/2019 to 03/2022	AMG-III/Vet-I/PWD(R)-03/22-23	12/2007
13	EE, PWD, Mushalpur (R&B), Building	01/2018 to 06/2022	AMG-III/Vet-I/PWD(B)-04/22-23	08/2019
14	EE, PWD(B & NH), Jorhat TBD	11/2016 to 05/2022	AMG-III/Vet-I/PWD(B)-02/22-23	09/2017
15	EE, PWD TRD, GOLAGHAT	03/2017 to 07/2022	AMG-III/Vet-I/PWD(R)-09/22-23	09/2014
16	EE, PWD, TBD, Sivasagar	12/2013 to 06/2022	AMG-III/Vet-I/PWD(B)-03/22-23	02/2008
17	EE, PWD, KAA, TRD, Dokmoka	01/2019 to 02/2023	AMG-III/VET-I/PWD(R)-17/22-23	10/1997
18	EE, PWD, Nagaon NH	01/2016 to 07/2022	AMG-III/VET-I/PWD(R)-10/22-23	04/1996
19	EE, PWD, TBD, NAGAON BUILDING DIV.	01/2013 to 06/2022	AMG-III/VET-I/PWD(B)-05/22-23	03/1988
20	CE, PWD, BUILDING, CHANDMARI	05/2019 to 03/2022	ASM-III/Vet-I/PWD(B)-01/2022-23	NA
21	EE, North Kamrup TR Division, Rangia	11/2017 to 03/2022	AMG-III/Vet-I/PWD(R)-02/2022-23	Oct/1991
22	EE, East Guwahati TR Division, Bamunimaidam	01/2021 to 05/2022	AMG-III/Vet-I/PWD(R)-07/2022-23	12/1984
23	EE, PWRD, Jalukbari and Hajo TR Division, Amingaon	01/2021 to 03/2022	AMG-III/Vet-I/PWD(R)-01/2022-23	1991
24	EE, National Highway Division, Rangia	09/2013 to 12/2022	AMG-III/Vet-I/PWD(NH)-06/2022-23	09/1999
25	EE, PWD, Jalukbari & Guwahati West Territorial Building Division	06/2019 to 11/2022	AMG-III/Vet-I/PWD(NH)-07/2022-23	N/A

26	E.E, Guwahati East Water Resources Division, Guwahati	09/2020 to 06/2022	AMG-III/Vet-I/WR-01/2022-23	2009
27	EE. Palashbari Gumi Project Water Resources Division, Mirza	10/2020 to 06/2022	AMG-III/Vet-I/WR-02/2022-23	1992
28	E.E, Kokrajhar Water Resources Division, Kokrajhar	01/2019 to 08/2022	AMG-III/Vet-I/WR-03/2022-23	09/1999
29	E.E, Chirang Kajalgaon Water Resources Division	01/2019 to 08/2022	AMG-III/Vet-I/WR-04/2022-23	09/1999
30	Nodal Officer, NHP-Assam cum addl. CE, AWRMIS	04/2021 to 10/2022	AMG-III/Vet-I/WR-05/2022-23	N/A
31	EE, Lower Assam Investigation Water Resources Division, Barpeta Road.	12/2014 to 11/2022	AMG-III/Vet-I/WR-06/2022-23	09/1999
32	EE, Barpeta Water Resources Division, Barpeta.	07/2015 to 12/2022	AMG-III/Vet-I/WR-07/2022-23	12/2010
33	EE, Mangaldoi Water Resources Division.	02/2014 to 01/2023	AMG-III/Vet-I/WR-08/2022-23	09/1999
34	CE, Basistha Water Resources Division.	11/2021 to 02/2023	AMG-III/Vet-I/WR-09/2022-23	09/1999
35	EE, Jorhat Water Resources Division.	05/2018 to 01/2023	AMG-III/Vet-I/WR-11/2022-23	01/2023
36	EE, North Lakhimpur Water Resources Division.	09/2020 to 02/2023	AMG-III/Vet-I/WR-10/2022-23	09/1999

N/A=Not Available



AAO/AMG-III (Vetting-1)

ANNEXURE 'J'

STATEMENT SHOWING THE DIVISION WISE POSITION OF OUTSTANDING W.M.C. WITH MONEY VALUE 22-23

Sl. No.	Name of the Division	Period	I.R. No.	Outstanding WMC 21-22 Amounting outstanding (` in lakh)
1	EE, PWD Haflong Building Div	03/2017 to 01/2023	AMG-III/Vet-I/PWD(B)-11/2022-23	Not Maintained
2	EE, PWD, Diphu Road Division	01/2019 to 01/2023	AMG-III/Vet-I/PWD(R)-18/2022-23	Not Maintained
3	EE. PWD Dhubri TRD	11/2017 to 04/2022	AMG-III/Vet-I/PWD(R)-06/22-23	NA
4	EE, PWD, South Salmara TRD, Mankachar	11/2019 to 03/2022	AMG-III/Vet-I/PWD(R)-05/22-23	NA
5	EE, PWD, Jonai, TRD, Silapathar	12/2016 to 12/2023	AMG-III/Vet-I/PWD(R)-13/22-23	NA
6	EE, PWD, Bilasipara TRD	05/2015 to 03/2022	AMG-III/Vet-I/PWD(R)-04/22-23	NA
7	EE, PWD Bakulia NH Div Diphu	10/2010 to 01/2023	AMG-III/Vet-I/PWD(NH)-10/22-23	NA
8	EE, PWD, Dhemaji TRD	02/2018 to 01/2023	AMG-III/Vet-I/PWD(R)-14/22-23	NA
9	EE, PWD, Jorhat NH Div.	05/2014 to 12/2022	AMG-III/Vet-I/PWD(NH)-08/22-23	NA
10	EE, PWD, Kokrajhar Dis. & Chirang Dis, TBD	12/2017 to 01/2023	AMG-III/Vet-I/PWD(B)-12/22-23	Not maintained
11	EE, PWD, Kokrajhar Rural Road Div	08/2019 to 07/2022	AMG-III/Vet-I/PWD(R)-08/22-23	NA
12	EE, PWD, TRD, Morigaon	12/2019 to 03/2022	AMG-III/Vet-I/PWD(R)-03/22-23	NA
13	EE, PWD, Mushalpur (R&B), Building	01/2018 to 06/2022	AMG-III/Vet-I/PWD(B)-04/22-23	NA
14	EE, PWD(B & NH), Jorhat TBD	11/2016 to 05/2022	AMG-III/Vet-I/PWD(B)-02/22-23	NA
15	EE, PWD TRD, GOLAGHAT	03/2017 to 07/2022	AMG-III/Vet-I/PWD(R)-09/22-23	NA
16	EE, PWD, TBD, Sivasagar	12/2013 to 06/2022	AMG-III/Vet-I/PWD(B)-03/22-23	NA
17	EE, PWD, KAA, TRD, Dokmoka	01/2019 to 02/2023	AMG-III/VET-I/PWD(R)-17/22-23	NA
18	EE, PWD, Nagaon NH	01/2016 to 07/2022	AMG-III/VET-I/PWD(R)-10/22-23	NA
19	EE, PWD, TBD, NAGAON BUILDING DIV.	01/2013 to 06/2022	AMG-III/VET-I/PWD(B)-05/22-23	NA
20	CE, PWD, BUILDING, CHANDMARI	05/2019 to 03/2022	ASM-III/Vet-I/PWD(B)-01/2022-23	NA
21	EE, North Kamrup TR Division, Rangia	11/2017 to 03/2022	AMG-III/Vet-I/PWD(R)-02/2022-23	N/A
22	EE, East Guwahati TR Division, Bamunimaidam	01/2021 to 05/2022	AMG-III/Vet-I/PWD(R)-07/2022-23	N/A
23	EE, PWRD, Jalukbari and Hajo TR Division, Amingaon	01/2021 to 03/2022	AMG-III/Vet-I/PWD(R)-01/2022-23	N/A
24	EE, National Highway Division, Rangia	09/2013 to 12/2022	AMG-III/Vet-I/PWD(NH)-06/2022-23	N/A
25	EE, PWD, Jalukbari & Guwahati West Territorial Building Division	06/2019 to 11/2022	AMG-III/Vet-I/PWD(NH)-07/2022-23	N/A
26	E.E, Guwahati East Water Resources Division, Guwahati	09/2020 to 06/2022	AMG-III/Vet-I/WR-01/2022-23	Not available

27	EE, Palashbari Gumi Project Water Resources Division, Mirza	10/2020 to 06/2022	AMG-III/Vet-I/WR-02/2022-23	N/A
28	E.E, Kokrajhar Water Resources Division, Kokrajhar	01/2019 to 08/2022	AMG-III/Vet-I/WR-03/2022-23	N/A
29	E.E, Chirang Kajalgaon Water Resources Division	01/2019 to 08/2022	AMG-III/Vet-I/WR-04/2022-23	N/A
30	Nodal Officer, NHP-Assam cum addl. CE, AWRMIS	04/2021 to 10/2022	AMG-III/Vet-I/WR-05/2022-23	N/A
31	EE, Lower Assam Investigation Water Resources Division, Barpeta Road.	12/2014 to 11/2022	AMG-III/Vet-I/WR-06/2022-23	N/A
32	EE, Barpeta Water Resources Division, Barpeta.	07/2015 to 12/2022	AMG-III/Vet-I/WR-07/2022-23	N/A
33	EE, Mangaldoi Water Resources Division.	02/2014 to 01/2023	AMG-III/Vet-I/WR-08/2022-23	N/A
34	CE, Basistha Water Resources Division.	11/2021 to 02/2023	AMG-III/Vet-I/WR-09/2022-23	N/A
35	EE, Jorhat Water Resources Division.	05/2018 to 01/2023	AMG-III/Vet-I/WR-11/2022-23	N/A
36	EE, North Lakhimpur Water Resources Division.	09/2020 to 02/2023	AMG-III/Vet-I/WR-10/2022-23	N/A
Total				0.00

N/A=Not Available


AAO/AMG-III (Vetting-1)

ANNEXURE 'K'

STATEMENT SHOWING THE DIVISION WISE POSITION OF AMOUNT LYING UNDER CASH SETTLEMENT SUSPENSE 22-23

Sl. No.	Name of the Division	Period	I.R. No.	Inward Claim (` in lakh)	Outward Claim (` in lakh)
1	EE, PWD Haflong Building Div	03/2017 to 01/2023	AMG-III/Vet-I/PWD(B)-11/2022-23	NA	NA
2	EE, PWD, Diphu Road Division	01/2019 to 01/2023	AMG-III/Vet-I/PWD(R)-18/2022-23	Not Maintained	-
3	EE. PWD Dhubri TRD	11/2017 to 04/2022	AMG-III/Vet-I/PWD(R)-06/22-23	NA	
4	EE, PWD, South Salmara TRD, Mankachar	11/2019 to 03/2022	AMG-III/Vet-I/PWD(R)-05/22-23	NA	-
5	EE, PWD, Jonai, TRD, Silapathar	12/2016 to 12/2023	AMG-III/Vet-I/PWD(R)-13/22-23	NA	-
6	EE, PWD, Bilasipara TRD	05/2015 to 03/2022	AMG-III/Vet-I/PWD(R)-04/22-23	NA	-
7	EE, PWD Bakulia NH Div Diphu	10/2010 to 01/2023	AMG-III/Vet-I/PWD(NH)-10/22-23	NA	-
8	EE, PWD, Dhemaji TRD	02/2018 to 01/2023	AMG-III/Vet-I/PWD(R)-14/22-23	NA	-
9	EE, PWD, Jorhat NH Div.	05/2014 to 12/2022	AMG-III/Vet-I/PWD(NH)-08/22-23	NA	-
10	EE, PWD, Kokrajhar Dis. & Chirang Dis, TBD	12/2017 to 01/2023	AMG-III/Vet-I/PWD(B)-12/22-23	Not maintained	-
11	EE, PWD, Kokrajhar Rural Road Div	08/2019 to 07/2022	AMG-III/Vet-I/PWD(R)-08/22-23	Not maintained	-
12	EE, PWD, TRD, Morigaon	12/2019 to 03/2022	AMG-III/Vet-I/PWD(R)-03/22-23	Not maintained	-
13	EE, PWD, Mushalpur (R&B), Building	01/2018 to 06/2022	AMG-III/Vet-I/PWD(B)-04/22-23	NA	-
14	EE, PWD(B & NH), Jorhat TBD	11/2016 to 05/2022	AMG-III/Vet-I/PWD(B)-02/22-23	NA	-
15	EE, PWD TRD, GOLAGHAT	03/2017 to 07/2022	AMG-III/Vet-I/PWD(R)-09/22-23	NA	-
16	EE, PWD, TBD, Sivasagar	12/2013 to 06/2022	AMG-III/Vet-I/PWD(B)-03/22-23	NA	-
17	EE, PWD, KAA, TRD, Dokmoka	01/2019 to 02/2023	AMG-III/VET-I/PWD(R)-17/22-23	NA	-
18	EE, PWD, Nagaon NH	01/2016 to 07/2022	AMG-III/VET-I/PWD(R)-10/22-23	NA	
19	EE, PWD, TBD, NAGAON BUILDING DIV.	01/2013 to 06/2022	AMG-III/VET-I/PWD(B)-05/22-23	NA	-
20	CE, PWD, BUILDING, CHANDMARI	05/2019 to 03/2022	ASM-III/Vet-I/PWD(B)-01/2022-23	NA	-
21	EE, North Kamrup TR Division, Rangia	11/2017 to 03/2022	AMG-III/Vet-I/PWD(R)-02/2022-23	N/A	N/A
22	EE, East Guwahati TR Division, Bamunimaidam	01/2021 to 05/2022	AMG-III/Vet-I/PWD(R)-07/2022-23	N/A	N/A
23	EE, PWRD, Jalukbari and Hajo TR Division, Amingaon	01/2021 to 03/2022	AMG-III/Vet-I/PWD(R)-01/2022-23	N/A	N/A

24	EE, National Highway Division, Rangia	09/2013 to 12/2022	AMG-III/Vet-I/PWD(NH)-06/2022-23	N/A	N/A
25	EE, PWD, Jalukbari & Guwahati West Territorial Building Division	06/2019 to 11/2022	AMG-III/Vet-I/PWD(NH)-07/2022-23	N/A	N/A
26	E.E, Guwahati East Water Resources Division, Guwahati	09/2020 to 06/2022	AMG-III/Vet-I/WR-01/2022-23	N/A	N/A
27	EE. Palashbari Gumi Project Water Resources Division, Mirza	10/2020 to 06/2022	AMG-III/Vet-I/WR-02/2022-23	N/A	N/A
28	E.E, Kokrajhar Water Resources Division, Kokrajhar	01/2019 to 08/2022	AMG-III/Vet-I/WR-03/2022-23	N/A	N/A
29	E.E, Chirang Kajalgaon Water Resources Division	01/2019 to 08/2022	AMG-III/Vet-I/WR-04/2022-23	N/A	N/A
30	Nodal Officer, NHP-Assam cum addl. CE, AWRMIS	04/2021 to 10/2022	AMG-III/Vet-I/WR-05/2022-23	N/A	N/A
31	EE, Lower Assam Investigation Water Resources Division, Barpeta Road.	12/2014 to 11/2022	AMG-III/Vet-I/WR-06/2022-23	N/A	N/A
32	EE, Barpeta Water Resources Division, Barpeta.	07/2015 to 12/2022	AMG-III/Vet-I/WR-07/2022-23	N/A	N/A
33	EE, Mangaldoi Water Resources Division.	02/2014 to 01/2023	AMG-III/Vet-I/WR-08/2022-23	N/A	N/A
34	CE, Basistha Water Resources Division.	11/2021 to 02/2023	AMG-III/Vet-I/WR-09/2022-23	N/A	N/A
35	EE, Jorhat Water Resources Division.	05/2018 to 01/2023	AMG-III/Vet-I/WR-11/2022-23	N/A	N/A
36	EE, North Lakhimpur Water Resources Division.	09/2020 to 02/2023	AMG-III/Vet-I/WR-10/2022-23	N/A	N/A
Total				0.00	0.00

N/A=Not Available



AAO/AMG-III (Vetting-1)

ANNEXURE 'L'

STATEMENT SHOWING THE DIVISION WISE POSITION OF PAYMENT MADE THROUGH HAND RECEIPT DURING THE YEAR 22-23

Sl. No.	Name of the Division	Period	I.R. No.	Amount (` in lakh)
1	EE, PWD Haflong Building Div	03/2017 to 01/2023	AMG-III/Vet-I/PWD(B)-11/2022-23	Nil
2	EE, PWD, Diphu Road Division	01/2019 to 01/2023	AMG-III/Vet-I/PWD(R)-18/2022-23	Maintained
3	EE, PWD Dhubri TRD	11/2017 to 04/2022	AMG-III/Vet-I/PWD(R)-06/22-23	NA
4	EE, PWD, South Salmara TRD, Mankachar	11/2019 to 03/2022	AMG-III/Vet-I/PWD(R)-05/22-23	NA
5	EE, PWD, Jonai, TRD, Silapathar	12/2016 to 12/2023	AMG-III/Vet-I/PWD(R)-13/22-23	Not Maintained
6	EE, PWD, Bilasipara TRD	05/2015 to 03/2022	AMG-III/Vet-I/PWD(R)-04/22-23	NA
7	EE, PWD Bakulia NH Div Diphu	10/2010 to 01/2023	AMG-III/Vet-I/PWD(NH)-10/22-23	Nil
8	EE, PWD, Dhemaji TRD	02/2018 to 01/2023	AMG-III/Vet-I/PWD(R)-14/22-23	NA
9	EE, PWD, Jorhat NH Div.	05/2014 to 12/2022	AMG-III/Vet-I/PWD(NH)-08/22-23	NA
10	EE, PWD, Kokrajhar Dis. & Chirang Dis, TBD	12/2017 to 01/2023	AMG-III/Vet-I/PWD(B)-12/22-23	Not maintained
11	EE, PWD, Kokrajhar Rural Road Div	08/2019 to 07/2022	AMG-III/Vet-I/PWD(R)-08/22-23	NA
12	EE, PWD, TRD, Morigaon	12/2019 to 03/2022	AMG-III/Vet-I/PWD(R)-03/22-23	Maintained
13	EE, PWD, Mushalpur (R&B), Building	01/2018 to 06/2022	AMG-III/Vet-I/PWD(B)-04/22-23	NA
14	EE, PWD(B & NH), Jorhat TBD	11/2016 to 05/2022	AMG-III/Vet-I/PWD(B)-02/22-23	NIL
15	EE, PWD TRD, GOLAGHAT	03/2017 to 07/2022	AMG-III/Vet-I/PWD(R)-09/22-23	NA
16	EE, PWD, TBD, Sivasagar	12/2013 to 06/2022	AMG-III/Vet-I/PWD(B)-03/22-23	NIL
17	EE, PWD, KAA, TRD, Dokmoka	01/2019 to 02/2023	AMG-III/VET-I/PWD(R)-17/22-23	Not maintained
18	EE, PWD, Nagaon NH	01/2016 to 07/2022	AMG-III/VET-I/PWD(R)-10/22-23	NIL
19	EE, PWD, TBD, NAGAON BUILDING DIV.	01/2013 to 06/2022	AMG-III/VET-I/PWD(B)-05/22-23	NA
20	CE, PWD, BUILDING, CHANDMARI	05/2019 to 03/2022	ASM-III/Vet-I/PWD(B)-01/2022-23	Not maintained
21	EE, North Kamrup TR Division, Rangia	11/2017 to 03/2022	AMG-III/Vet-I/PWD(R)-02/2022-23	N/A
22	EE, East Guwahati TR Division, Bamunimaidam	01/2021 to 05/2022	AMG-III/Vet-I/PWD(R)-07/2022-23	N/A
23	EE, PWRD, Jalukbari and Hajo TR Division, Amingaon	01/2021 to 03/2022	AMG-III/Vet-I/PWD(R)-01/2022-23	N/A
24	EE, National Highway Division, Rangia	09/2013 to 12/2022	AMG-III/Vet-I/PWD(NH)-06/2022-23	N/A
25	EE, PWD, Jalukbari & Guwahati West Territorial Building Division	06/2019 to 11/2022	AMG-III/Vet-I/PWD(NH)-07/2022-23	N/A
26	E.E, Guwahati East Water Resources Division,	09/2020 to 06/2022	AMG-III/Vet-I/WR-01/2022-23	N/A

Guwahati				
27	EE. Palashbari Gumi Project Water Resources Division, Mirza	10/2020 to 06/2022	AMG-III/Vet-I/WR-02/2022-23	N/A
28	E.E, Kokrajhar Water Resources Division, Kokrajhar	01/2019 to 08/2022	AMG-III/Vet-I/WR-03/2022-23	No payment made
29	E.E, Chirang Kajalgaon Water Resources Division	01/2019 to 08/2022	AMG-III/Vet-I/WR-04/2022-23	
30	Nodal Officer, NHP-Assam cum addl. CE, AWRMIS	04/2021 to 10/2022	AMG-III/Vet-I/WR-05/2022-23	No payment made
31	EE, Lower Assam Investigation Water Resources Division, Barpeta Road.	12/2014 to 11/2022	AMG-III/Vet-I/WR-06/2022-23	No payment made
32	EE, Barpeta Water Resources Division, Barpeta.	07/2015 to 12/2022	AMG-III/Vet-I/WR-07/2022-23	N/A
33	EE, Mangaldoi Water Resources Division.	02/2014 to 01/2023	AMG-III/Vet-I/WR-08/2022-23	N/A
34	CE, Basistha Water Resources Division.	11/2021 to 02/2023	AMG-III/Vet-I/WR-09/2022-23	No payment made
35	EE, Jorhat Water Resources Division.	05/2018 to 01/2023	AMG-III/Vet-I/WR-11/2022-23	N/A
36	EE, North Lakhimpur Water Resources Division.	09/2020 to 02/2023	AMG-III/Vet-I/WR-10/2022-23	No payment made
Total				0.00

N/A=Not Available



AAO/AMG-III (Vetting-1)

ANNEXURE 'M'

STATEMENT SHOWING THE DIVISION WISE POSITION OF EXCESS EXPENDITURE OVER SANCTIONED ESTIMATES 22-23

Sl. No.	Name of the Division	Period	I.R. No.	No. of Scheme/ works	Amount (` in lakh)	Excess Expenditure Incurred (` in lakh)
1	EE, PWD Haflong Building Div	03/2017 to 01/2023	AMG-III/Vet-I/PWD(B)-11/2022-23	--	---	-
2	EE, PWD, Diphu Road Division	01/2019 to 01/2023	AMG-III/Vet-I/PWD(R)-18/2022-23	-	-	-
3	EE. PWD Dhubri TRD	11/2017 to 04/2022	AMG-III/Vet-I/PWD(R)-06/22-23	-	-	-
4	EE, PWD, South Salmara TRD, Mankachar	11/2019 to 03/2022	AMG-III/Vet-I/PWD(R)-05/22-23	-	-	-
5	EE, PWD, Jonai, TRD, Silapathar	12/2016 to 12/2023	AMG-III/Vet-I/PWD(R)-13/22-23	-	-	-
6	EE, PWD, Bilasipara TRD	05/2015 to 03/2022	AMG-III/Vet-I/PWD(R)-04/22-23	-	-	-
7	EE, PWD Bakulia NH Div Diphu	10/2010 to 01/2023	AMG-III/Vet-I/PWD(NH)-10/22-23	-	-	-
8	EE, PWD, Dhemaji TRD	02/2018 to 01/2023	AMG-III/Vet-I/PWD(R)-14/22-23	-	-	-
9	EE, PWD, Jorhat NH Div.	05/2014 to 12/2022	AMG-III/Vet-I/PWD(NH)-08/22-23	-	-	-
10	EE, PWD, Kokrajhar Dis. & Chirang Dis, TBD	12/2017 to 01/2023	AMG-III/Vet-I/PWD(B)-12/22-23	-	-	-
11	EE, PWD, Kokrajhar Rural Road Div	08/2019 to 07/2022	AMG-III/Vet-I/PWD(R)-08/22-23	-	-	-
12	EE, PWD, TRD, Morigaon	12/2019 to 03/2022	AMG-III/Vet-I/PWD(R)-03/22-23	-	-	-
13	EE, PWD, Mushalpur (R&B), Building	01/2018 to 06/2022	AMG-III/Vet-I/PWD(B)-04/22-23	-	-	-
14	EE, PWD(B & NH), Jorhat TBD	11/2016 to 05/2022	AMG-III/Vet-I/PWD(B)-02/22-23	-	-	-
15	EE, PWD TRD, GOLAGHAT	03/2017 to 07/2022	AMG-III/Vet-I/PWD(R)-09/22-23	-	-	-
16	EE, PWD, TBD, Sivasagar	12/2013 to 06/2022	AMG-III/Vet-I/PWD(B)-03/22-23	-	-	-
17	EE, PWD, KAA, TRD, Dokmoka	01/2019 to 02/2023	AMG-III/VET-I/PWD(R)-17/22-23	-	-	-
18	EE, PWD, Nagaon NH	01/2016 to 07/2022	AMG-III/VET-I/PWD(R)-10/22-23	-	-	-
19	EE, PWD, TBD, NAGAON BUILDING DIV.	01/2013 to 06/2022	AMG-III/VET-I/PWD(B)-05/22-23	-	-	-

20	CE, PWD, BUILDING, CHANDMARI	05/2019 to 03/2022	ASM-III/Vet-I/PWD(B)-01/2022-23	-	-	-
21	EE, North Kamrup TR Division, Rangia	11/2017 to 03/2022	AMG-III/Vet-I/PWD(R)-02/2022-23	-	-	-
22	EE, East Guwahati TR Division, Bamunimaidam	01/2021 to 05/2022	AMG-III/Vet-I/PWD(R)-07/2022-23	-	-	-
23	EE, PWRD, Jalukbari and Hajo TR Division, Amingaon	01/2021 to 03/2022	AMG-III/Vet-I/PWD(R)-01/2022-23	-	-	-
24	EE, National Highway Division, Rangia	09/2013 to 12/2022	AMG-III/Vet-I/PWD(NH)-06/2022-23	-	-	-
25	EE, PWD, Jalukbari & Guwahati West Territorial Building Division	06/2019 to 11/2022	AMG-III/Vet-I/PWD(NH)-07/2022-23	-	-	-
26	E.E, Guwahati East Water Resources Division, Guwahati	09/2020 to 06/2022	AMG-III/Vet-I/WR-01/2022-23	-	-	-
27	EE. Palashbari Gumi Project Water Resources Division, Mirza	10/2020 to 06/2022	AMG-III/Vet-I/WR-02/2022-23	-	-	-
28	E.E, Kokrajhar Water Resources Division, Kokrajhar	01/2019 to 08/2022	AMG-III/Vet-I/WR-03/2022-23	-	-	-
29	E.E, Chirang Kajalgaon Water Resources Division	01/2019 to 08/2022	AMG-III/Vet-I/WR-04/2022-23	-	-	-
30	Nodal Officer, NHP-Assam cum addl. CE, AWRMIS	04/2021 to 10/2022	AMG-III/Vet-I/WR-05/2022-23	-	-	-
31	EE, Lower Assam Investigation Water Resources Division, Barpeta Road.	12/2014 to 11/2022	AMG-III/Vet-I/WR-06/2022-23	-	-	-
32	EE, Barpeta Water Resources Division, Barpeta.	07/2015 to 12/2022	AMG-III/Vet-I/WR-07/2022-23	-	-	-
33	EE, Mangaldoi Water Resources Division.	02/2014 to 01/2023	AMG-III/Vet-I/WR-08/2022-23	-	-	-
34	CE, Basistha Water Resources Division.	11/2021 to 02/2023	AMG-III/Vet-I/WR-09/2022-23	-	-	-
35	EE, Jorhat Water Resources Division.	05/2018 to 01/2023	AMG-III/Vet-I/WR-11/2022-23	-	-	-
36	EE, North Lakhimpur Water Resources Division.	09/2020 to 02/2023	AMG-III/Vet-I/WR-10/2022-23	-	-	-

N/A=Not Available


Sr. Auditor/AMG-III (Vetting-1)