

Appendix –I
(Reference to paragraph – 1.2; Page-2)
Irregular retention of Government fund

Sl. No.	IR No/Para	Period of audit	Name of unit	Period of Inspection	Brief particulars	Money value (₹ In crore)	Reply
Health and Family Welfare Department							
1.	IC-I/10-3/09-10/Pt-IIA/Para 3	1/08 to 4/09	Director Medical Education, Assam, Guwahati	5.5.09 to 16.5.09	DCR & Bankers cheque for ₹ 46.09 lakh drawn between May 2004 to September 2007 were lying in hand without utilisation. It was stated (July 2009) that steps will be taken to refund the unutilized fund into Government Account. No steps however had been taken till April 2010.	0.46	Reply furnished (Aug 2010)
Education Department							
2.	IC-II/33-01/09-10/Pt-IIIB/Para 3	3/07 to 3/09	Director of Secondary Education, Assam	4.5.09 to 15.5.09	Retention of heavy Closing Balance of ₹13.49 crore in DCR/Bank drafts/Bankers cheques drawn between 2004 and 2009.	13.49	Reply not furnished (Aug 2010)
Home Department							
3.	IC-II/39-03/09-10 Pt-IIIB/Para 4	7/07 to 4/09	I.G. Prison	16.5.09 to 26.5.09	Retention of heavy closing balance of ₹2.66 crore in DCR/Bank drafts/cash etc drawn between May 2005 and April 2009.	2.66	Reply not furnished (Aug 2010)
4.	IC-II/39-32/08-09/Pt-IIA/Para-5	7/07 to 11/08	Director General of Police (Hq) Guwahati	16.12.08 to 1.1.09	Blocking of fund worth ₹1.93 crore in DCR drawn between March 2003 and March 2007.	1.93	Reply not furnished (Aug 2010)
General Administration Department							
5.	IC-II/40-12/08-09/Pt-IIA/Para 1	11/06 to 11/08	D.C. Nagaon	14.11.08 to 8.12.08	Unauthorized retention of Government fund to the tune of ₹1.05 crore in DCR drawn between March 1994 to March 2007.	1.05	Reply not furnished (Aug 2010)
6.	IC-II/40-14/08-09/Pt-IIA/Para 3	8/07 to 1/09	D.C. Golaghat	7.2.09 to 3.3.09	Retention of cash balance of ₹5.36 crore at the end of March 2009. Of ₹5.36 crore, ₹1.15 crore was retained in hand since prior to July 2004.	5.36	Reply not furnished (Aug 2010)
7.	IC-II/40-09/09-10/Pt-IIA/Para 3	11/07 to 7/09	D.C., Kamrup (Metro), Guwahati	20.08.09 to 14.9.09	Balance funds released since 2003 to 2008 mainly under flood relief/FDR and water supply schemes amounting to ₹1.38 crore accumulated in hand.	1.38	Reply not furnished (Aug 2010)
8.	-do-	-do-	-do-	-do-	Funds released to three BDOs during February 2008 to May 2008 for implementation of Kalpataru scheme irregularly retained in hand.	0.44	Reply not furnished (Aug 2010)
9.	-do- Pt-IIIB/Para 8	-do-	-do-	-do-	Blockade of Kalpataru scheme fund of ₹43.57 lakh since 2006-07.	0.44	Reply not furnished (Aug 2010)
Total						27.21	

Appendix-II

(Reference to Paragraph-1.2; Page 2)

Rush of Expenditure

(₹ in crore)

SI No.	Grant No. and Name	Head of Account Scheme/ Service	Expenditure incurred in March 2009	Total expenditure	Percentage of total expenditure incurred during March 2009
1	2	3	4	5	6
1	9- Transport Services	5055	21.00	28.00	75
2	11- Secretariat and Attached Offices	2052	787.07	1026.95	77
3	17- Administrative and Functional Buildings	4059	41.34	59.59	69
4	27- Art and Culture	2205	56.39	99.00	57
5	31- Urban Development (Town & Country Planning)	2217	64.15	100.92	64
6	34- Urban Development (Municipal Area Development)	2217	32.98	46.06	72
7	36- Labour and Employment	2230	52.39	87.45	60
8	37- Food Storage, Warehousing and Civil Supplies	2408	12.72	23.97	53
9	38- Welfare of Scheduled Castes/Scheduled Tribes & OBCs etc.	2225	273.43	368.33	74
10	39- Social Security, Welfare and Nutrition	2236	254.07	314.94	81
11	41- Natural Calamities	2245	517.07	622.39	83
12	42- Social Services	2070	17.88	20.23	88
13	48- Agriculture	2401	296.44	398.57	74
14	53- Dairy Development	2404	12.48	20.78	60
15	54- Fisheries	2405	28.98	46.27	63
16	56- Rural Development (Panchayat)	2515	243.67	396.24	62
17	58- Industries	2852	10.52	17.04	62
		4885	12.50	16.03	78
18	62- Power (Electricity)	2801	10.79	11.78	92
		6801	27.34	40.34	68
19	64- Roads and Bridges	5054	378.97	603.87	63
20	65- Tourism	5452	12.45	16.45	76
21	66- Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	3604	378.91	549.89	69

22	69-Scientific Services and Research	3425	12.54	18.30	69
23	Public Debt and Servicing of Debt	6004	162.76	220.11	74
24	25-Miscellaneous General Services	2075	1412.11	1412.11	100
25	72-Relief and Rehabilitation	2235	68.13	96.81	70
26	73-Urban Development (GDD)	2217	59.87	89.78	67
27	75-Information Technology	4859	22.23	24.09	92
28	76-Hill Areas Department (KAAC)	2515 4702	32.83 43.63	37.09 62.09	89 70

Appendix –III
(Reference to paragraph – 3.5: Page-10)
Misappropriation/Fraud/Embezzlement as reported in the Inspection Reports

Sl. No	IR No/Para	Period of audit	Name of unit	Period of Inspection	Brief particulars	Money value (₹ In crore)	Reply
Education Department							
1.	IC-II/33-8/09-10/ Pt-IIA/Para 1	2/06 to 5/09	District Elementary Education Officer (DEEO) Dhemaji	3.6.09 to 15.6.09	Misappropriation of ₹5.15 lakh In violation of rule 95 of AFR the cash book was not closed on 31.1.06 by the erstwhile deceased cashier. The cash book was started by the new cashier from 15.2.06 with closing bank balance. Audit found a discrepancy of ₹5,15,402 in the closing balance. The DEEO during discussion (June 2009) assured to investigate the matter. No reply was however, received as of March 2010.	0.05	Reply not furnished (Aug 2010)
2.	IC-II/33-8/09-10/ Pt-IIA/Para 2	2/06 to 5/09	District Elementary Education Officer (DEEO) Dhemaji	3.6.09 to 15.6.09	Suspected misappropriation of ₹4.40 lakh In violation of Rule 95 of AFR ₹9.60 lakh being scholarship money drawn in March 2007 was not entered in the cash book of DEEO. Subsequently, ₹2.70 lakh was disbursed and ₹2.50 lakh was deposited into DDO's account. Rest ₹4.40 lakh was neither refunded nor disbursed resulting in misappropriation.	0.04	Reply not furnished (Aug 2010)
3.	IAB/SSA/1-6/08-09/ Para 2/Pt-IIB	2001-02 to 2006-07	DMC, SSA, Golaghat	9.6.08 to 20.6.08	Suspected misappropriation of ₹1.33 lakh In violation of Rule 95 of AFR money en-cashed (May-June 2002) from bank through four self-cheques amounting to ₹1,33,260 were not entered in the cash book. Vouchers and APRs were also not available resulting in misappropriation.	0.01	Reply not furnished (Aug 2010)

4.	IAB/SSA/1-12/08-09/ Para 7/Pt-IIB	2002-03 to 2006-07	DMC, SSA, Goalpara	11.8.08 to 26.8.08	Misappropriation of ₹1.24 lakh The LDA cum Accountant of the office of the Block Mission Co-ordinator Lakhipur drew (November 2004 to January 2005) excess amount of ₹1.24 lakh by manipulating the amounts of five cheques and cash in hand of ₹14,000. Subsequently ₹0.45 lakh was recovered leaving a balance of ₹0.79 lakh yet to be recovered.	0.01	Reply not furnished (Aug 2010)
Panchayat and Rural Development Department							
5.	IAB/DRDA/2-4/2009-10/ Para 3/Pt-IIB	2006-07 to 2007-08	PD, DRDA, Morigaon	29.5.09 to 30.6.09	Reported misappropriation of Govt. money ₹51.51 lakh Secretary Dhugguri Gaon Panchyat under BDO Lahorighat went on leave from July 2008 without handing over records to the President. Subsequently, the officials of Lahorighat Anchalik Panchayat detected misappropriation of ₹10.20 lakh (2007-08) and lodged FIR. Audit found that apart from ₹10.20 lakh, ₹61.27 lakh was also received by the Gaon Panchyat under different schemes of which ₹19.96 lakh was lying in Bank Account. However, no records in support of utilization of ₹41.31 lakh was shown to audit resulting in misappropriation of total amount of ₹51.51 lakh (₹41.31 lakh + ₹10.20 lakh).	0.52	Reply not furnished (Aug 2010)
6.	IAB/DRDA/2-8/07-08/ Para 1/Pt IIA	2005-06 to 2006-07	PD DRDA, Golaghat	29.5.09 to 30.6.09	Embezzlement of SGRY fund of ₹2.01 crore Orders for supply of 3.10 lakh M.R. forms and 0.50 lakh M.B.s were given to a non-existent supplier and payment of ₹25 lakh was also made in October 2006. However supply was not received and amount was suspected to be embezzled.	0.25	Reply not furnished (Aug 2010)
7.	LBAA/1-8/09-10 Para 5 (B)	4/04 to 3/09	Dhemaji ZP	22.2.10 to 8.3.10	In violation of Rule 78 & 79 of Assam Financial Rule, ₹3.33 lakh out of ₹12.33 lakh received from BDO, Morkengstek Tribal Development Block on 16.01.09 was shown as spent without any voucher or APRs in the cash book. The CEO stated (March 2010) that voucher would be produced but no reply had been received.	0.03	Reply not furnished (Aug 2010)

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8.	LBAA/1-8/09-10 Para 5 (B)	4/04 to 3/09	Dhemaji ZP	22.2.10 to 8.3.10	Rupees four lakh was paid to the President and CEO of the ZP in July 2004 without any recorded reason. Another payment of ₹2.50 lakh was reflected in the cash book in July 2004 without recording the purpose of expenditure and particulars of payee. Vouchers and APRs were not available for the total amount of ₹6.50 lakh. According to the record the amounts (₹6.50 lakh) were drawn by the accountant of the Zilla Parishad with the intention to deposit it in a particular account. However, till date of audit (February – March 2010) the amounts were not returned.	0.07	Reply not furnished (Aug 2010)
9.	LBAA/1-8/09-10 Para 5 (B)	4/04 to 3/09	Dhemaji ZP	22.2.10 to 8.3.10	Expenditure of ₹ 38.38 lakh, during the period from February 2007 to February 2009 (under NREGS), was incurred on procurement and installation of Hand Tube wells (HTW). But the report regarding installation of HTW was not produced to audit. Neither any completion certificate nor related measurement books were shown to audit. Bills, vouchers and APRs also were not shown to audit.	0.38	Reply not furnished (Aug 2010)
10.	LBAA/1-4/9-10/2073-78 Para 1	4/06 to 3/09	Kamrup ZP	4.9.09 to 18.9.09	The amount of ₹74 lakh was shown as advances paid to four ZP officials on 30.3.07 under SGRY. As per auditors (CA) report (12.07.07) the amount was not adjusted till that date and treated by the auditor as advance. Subsequently, the amount was recorded in the cash book as adjusted by mentioning the date of adjustment as 31.03.2007. But neither voucher reference nor dates of voucher were recorded against the adjustment entries. Even the names of works against which adjustments were made were not recorded. In course of audit in September 2009 (i.e. after two and half years of adjustment) related records like MBs, MR vouchers, in support of the adjustment were not produced to audit. No advance register was maintained to watch recovery/adjustments of advances. The CEO stated (September 2009) that advance register will be maintained and records will be produced to next audit. The CEO in an interim reply (October 2009) stated that pursuant to audit observation advance register and adjustment register have been maintained. Reply to the inspection report issued in December 2009 however, had not been received.	0.74	Reply not furnished (Aug 2010)

11.	LBAA/1-4/9-10/2073-78 Para 2	4/06 to 3/09	Kamrup ZP	4.9.09 to 18.9.09	<p>₹5.70 lakh was released by the CEO, Kamrup ZP to the BDO, Boko Development Block on 31.01.2008 under SGRY 2007-08. The cheque was debited to the BDO on 29.03.2008. But as per auditors report the amount was not taken to BDO's account (12.10.2008). The CEO, Kamrup ZP did not take action/carry out any investigation and stated (September 2009) that the matter would be verified and intimated. The CEO in an interim reply (October 2009) stated that the concerned BDO was asked to clarify the matter.</p> <p>Reply to the inspection report, issued in December 2009, however, had not been received (May 2010). An audit party was deputed in January 2010 to conduct audit of the accounts of BDO, Boko, but no record was produced to audit. The matter of non-production of records was intimated to the Government in March 2010.</p>	0.06	Reply not furnished (Aug 2010)
12.	LBAA/IR/MZP/08-09 Para 8	4/02 to 3/07	Morigaon ZP	26.12.08 to 8.1.09	Doubtful procurement of Hand Tube Well for Rupees one lakh in August 2007. Materials were neither entered in the stock book nor stock certificate recorded in the body of the bill. List of beneficiary, records showing place of installing the HTW were not made available to audit.	0.01	Reply not furnished (Aug 2010)
13.	LBAA/IR/1-5/09-10/3113-18 Para 12	4/02 to 3/09	Hailakandi ZP	26.12.08 to 8.1.09	Director, P&RD, Assam released ₹5.65 lakh vide letter No. DRD-12P/22/2007-08/134 dt. 30.5.08 (Bank draft No. 569364 dt. 26.5.08) and the amount was paid to ZP members for distribution to 565 selected SHGs @ ₹100 per SHG under Assam Vikash Yojana. APRs in support of receipt of the amount by the SHGs were not available. Utilisation Certificates had also not been sent to Director, P&RD Assam.	0.06	Reply not furnished (Aug 2010)
14.	APLBAA/2-8/09-10 Para 3	4/06 to 3/09	Chamaria Dev. Block	5.9.09 To 16.09.09	₹24.29 lakh was spent in March 2008 for purchase of 1,699 sprayers. But delivery challans/bills cash memos etc. and stock register in support of receipt of materials were not produced to audit.	0.24	Reply not furnished (Aug 2010)

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15.	AP LBAA/2-13/09-10/3139-44 Para 5	4/02 to 3/09	Kaliapani Block Dev.	12.11.09 to 20.11.09	Doubtful payment of wages for ₹85,119 was made based on muster roll. Scrutiny of muster rolls revealed that during March – April 2009 expenditure of ₹85,119 was made without obtaining signatures of the labourers in support of disbursement of wages.	0.01	Reply not furnished (Aug 2010)
16.	LBAA/2-6/09-10/2743-48 Para 1	4/07 to 3/09	Katlichera Block/AP Dev.	5.8.09 to 12.08.09	An amount of ₹16 lakh was drawn by the BDO on 27.2.2009 through self-cheque and paid to a Junior Engineer on 28.02.2009 for construction of 64 IAY houses. However, no supporting vouchers/APRs were shown to audit regarding construction of above houses. During discussion the BDO stated that reply would be submitted in due course. However, no reply was received.	0.16	Reply not furnished (Aug 2010)
Health and Family Welfare Department							
17.	IC-I/10-28/09-10/ Para 1/Pt-II B	5/2000 to 10/2009	Addl. CM&HO (FW) Morigaon	4.12.09 to 15.12.09	Suspected misappropriation of ₹3.50 lakh ₹1,81,524 withdrawn from bank through five cheques during January 2007 to March 2007 for routine immunization, were not entered in the cash book. Further, out ₹70,000 drawn from bank in March 2008, only ₹11,000 was entered in the cash book leaving ₹59,000 out of account. Thus, total amount of ₹2.41 lakh drawn from bank remained unaccounted for leading to misappropriation. Besides, ₹1.09 lakh, being the closing balance on 27.6.2003, was not taken as opening balance of the next day resulting in further misappropriation of ₹1.09 lakh.	0.03	Reply not furnished (Aug 2010)
18.	IC-I/10-34/09-10/ Para 5/Pt-II B	10/07 to 12/09	Joint DHS (including DMO) Kamrup	20.1.10 to 1.2.10	Misappropriation of ₹1.03 lakh While carrying forward the closing cash balance of ₹3,94,934.86 as on 31.10.2009 to the next day's (1.11.2009) opening balance, it was erroneously recorded as ₹2,91,787.86 (less by ₹1,03,147). The error was not detected as physical verification of cash was not done and subsequently the amount was misappropriated.	0.01	Reply not furnished (Aug 2010)

Commerce and Industries Department							
19.	IC-II/23-4/09-10/ Para 4/Pt IIB	8/05 to 6/09	G.M. District Industries & Commerce, Kokrajhar	8.7.09 to 16.7.09	Suspected misappropriation of ₹60.38 lakh ₹60.38 lakh, received from Bodoland Territorial Council (BTC), Kokrajhar between March 2008 to August 2008, was not entered in the cash book even after more than one year from the dates of receipt.	0.60	Reply not furnished (Aug 2010)
Public Health and Engineering Department							
20.	WA-II/PHE-16/08-09 Para 1	08/04 to 08/08	E.E. Howraghat PHE Division	21.11.08 to 03.12.08	Fraudulent drawal of ₹1.20 crore In violation of Rule 95, Rule 78 and Rule 79 of AFR, ₹1,20,39,000 were drawn from Diphu Treasury in January and February 2005 in 26 cheques by forging the signature of the Executive Engineer, Howraghat. There were no vouchers, APRs or entry in Cash Book. Cheque books were in the custody of the Accounts officer who was placed under suspension. In reply the matter was stated to be under investigation.	1.20	Reply not furnished (Aug 2010)
Public Works Department							
21	WA-II/PWD (R)-4/08-09 Para-10	12/06 to 01/08	E.E. Sarupathar Rural Road Division	21.04.08 to 03.05.08	Double drawal of ₹0.56 lakh In violation of Rule 95, Rule 78 and Rule 79 of AFR pay and allowances amounting to ₹56,000 for the month of August 2007 were drawn (09/2007 and 10/2007) twice by the AEE and AE by making two separate salary bills.	0.01	Reply not furnished (Aug 2010)
22	WA-II/Bldg-2/09-10 Para 5	07/07 to 05/09	E.E. North Lakhimpur PWD Building Division	09-07-09 to 21-07-09	Fraudulent drawal of ₹3.27 lakh In violation of Rule 95, Rule 78 and Rule 79 of AFR temporary GPF advances of ₹3.27 lakh were drawn from Dhemaji Treasury during 2004 and 2005 by a Sectional Assistant in respect of 20 employees of the office by using duplicate office seal and forging the signature of office staff and DDO. An FIR was lodged by the Treasury Officer, Dhemaji against him and subsequently he was placed under suspension.	0.03	Reply not furnished (Aug 2010)

Urban Development Department							
23.	LBAA/5-8/09-10/ 3145-49 Para 9 (b)	9/02 to 3/09	Morigaon MB,	3.11.09 to 20.11.09	Suspected misappropriation of ₹1.20 lakh Town & Country Planning released ₹1.20 lakh under Integrated Development of Small and Medium Towns to Morigaon Municipal Board, but the amount was neither recorded in the cash book nor reflected in bank pass book/bank statement. The Chairman of the Morigaon MB during discussion stated that the matter would be verified and intimated to audit. No intimation received so far.	0.01	Reply not furnished (Aug 2010)
Total						4.53	