



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

2018-19



ACCOUNTANT GENERAL (A&E), ASSAM

TABLE OF CONTENTS

CONTENTS	PARAGRAPH/ ANNEXURE	PAGE No.
Preface	-	iii
Glossary of Abbreviations	-	iv
Summary of Observations	-	v-vi
REVIEW		
PART I: OBSERVATIONS RELATED TO ACCOUNTS		
Works Divisions in the State of Assam	1	5
Delays in the submission of Divisional monthly accounts	2	6-7
Accounts of PWD Divisions entrusted to the Karbi Anglong, Dima Hasao and Bodoland Territorial Councils	3	8
Defects in the preparation of monthly accounts	4	8-11
Verification & reconciliation of Departmental figures and their incorporation in the books of AG	5	11-12
Cash Settlement Suspense Accounts (CSSA)	6	12
Adjustment of Work Miscellaneous Clearance (WMC) Memos	7	13-14
Non-submission/delayed submission of Forms-50 & 51 and settlement of remittance transactions	8	14-15
Expenditure on construction & maintenance of National Highways and reimbursement thereof	9	15-17
PART-II: OBSERVATIONS MADE IN AUDIT		
Annual review on the working of Public Works department, Irrigation department, Water Resources department, Public Health Engineering department etc., for the year 2018-19 <i>(summary)</i>		
Maintenance of Tools & Plant Ledgers	1	20
Priced Stores Ledgers	2	20-21
Miscellaneous P.W. Advances	3	21
Maintenance of contractor ledgers	4	21
Maintenance of Register of Works	5	21
Delay in settlement of remittances, transactions and submission of Form-51	6	21
Outstanding W.M.C Memos	7	22
Outstanding C.S.S.A Claims	8	22
Settlement of outstanding Inspection Reports	9	22
ANNEXURES <i>(indicating division-wise position, up to the year 2018-19)</i>		
Arrears in closing of Tools & Plants ledgers	A	26-28
Physical verification of Tools & Plants	B	29-31
Closing of Priced Stores Ledgers	C	32-34
Divisions where the value of stocks exceeded the reserve stock limit	D	35-37
Physical verification of stocks and stores	E	38-40
Amounts lying unadjusted under Miscellaneous Public Works Advances	F	41-43
Contractor Ledgers	G	44-46
Registers of Works	H	47-49
Settlement with treasuries and delays in submission of Form-51	I	50-52
Outstanding Works Miscellaneous Clearance Memos <i>(with money value)</i>	J	53-55
Amounts lying under Cash Settlement Suspense	K	56-58

Payment made through hand receipt	L	59-61
Excess expenditure over sanctioned estimate	M	62-64

PREFACE

This is a review on the working of various Works Divisions in Assam for the year 2018-19 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 effective remedial 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. 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 being maintained by the divisions.

Guwahati

January 2020

(Abdul Rauf)
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 against defaulting divisions, so that the submission of monthly accounts to the 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 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 need to be advised to ensure that they verify and reconcile their departmental figures of receipts and expenditure, with the figures booked by the Accountant General (A&E) before closure of the accounts for a particular year to ensure correctness of amount booked and reflected in various Reports/Accounts.

It is important that action for adjustment of the debit balance of ₹67.08 crores, lying unadjusted under the CSSA as on March'2019 is taken at the earliest.

There is a need to urgently undertake a time bound programme for adjustment of the amount of ₹1,08,00,51,432.84, lying unadjusted under outstanding WMC Memos.

The matter regarding submission of Forms 50 & 51 (SST) warrants urgent action on 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'2019 is ₹ 84,70,90,592.00

It is important that action for clearing of the closing balance of ₹1194.04 Lakhs under Major Head 8671-Departmental Balances as on March'2019 is taken at the earliest.

It is important that action for clearing of the MPWA of ₹53,53,22,52,925.05(unreconciled) upto March'2019 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 2018-19, there were 265 Works Divisions in the state of Assam. Out of these, 54 Divisions, located in the 3 District Council Areas, comprising of Karbi Anglong, Dima Hasao and Bodoland, 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, 319 (265+54) monthly accounts were to be received every month from those Work Divisions during 2018-19 (*Table 1.1*).

Table 1.1
NUMBER OF DIVISIONAL ACCOUNTS, DEPARTMENT-WISE, AT THE
END OF MARCH, 2019

SL No.	Department	Number of Divisions
1	PWD Roads (NTA)	92
2	PWD Border Roads (NTA)	1
3	PWD Buildings (NTA)	20
4	PWD(R&B) Hills (TA)	21
5	Inland Water Transport (NTA)	3
6	Public Health Engineering (NTA)	44
7	Public Health Engineering (TA)	12
8	Water Resource (NTA)	36
9	Water Resource (TA)	5
10	Irrigation (NTA)	69
11	Irrigation (TA)	16
	Total	319

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 Accountant General's Office by 10th of the following the month to which the transactions relate.

2.2 It was noticed that, except for very few divisions, most divisions failed to adhere to this target date. The delays ranged between 01 to 163 days (*Table 2.1*).

Table 2.1
MONTH-WISE STATEMENT, SHOWING DELAY IN SUBMISSION OF
MONTHLY ACCOUNTS, IN RESPECT OF A FEW DEFAULTING
DIVISIONS

Sl No	Divisions	4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	1/19	2/19	3/19
1	Jorhat AACP	04	108	78	47	16	106	75	45	14	106	78	47
2	Sibsagar State Road	01	12	77	46	107	77	46	65	34	96	68	64
3	Karimganj NH	12	08	48	111	80	50	96	66	35	09	68	37
4	Diphu Building	84	53	23	104	78	43	17	73	42	17	0	35
5	Maibong (R&B)	137	108	78	47	80	50	125	95	64	33	05	30
6	Tangla Div. Irrigation	46	15	49	81	50	20	79	49	18	57	59	29
7	Sibsagar P.H.E	11	01	10	75	44	14	40	10	130	99	71	40
8	Bokakhat P.H.E	120	89	59	28	98	68	37	07	138	107	79	64
9	Mangaldoi P.H.E	70	39	51	20	100	70	39	09	76	45	17	28
10	Champamati Project Div. No-1, Irrigation	89	108	78	47	46	56	25	163	132	101	73	57
11	Borolia Div, Irrigation	61	71	41	73	42	12	87	57	26	54	26	33
12	Baksa P.H.E	36	155	50	19	161	131	100	70	43	33	25	69
13	Diphu F.C Div	67	36	51	20	81	51	20	57	126	95	67	70

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 closing of accounts, and also led to the exclusion of a number of accounts from the monthly 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 (2018-19) presented below in a tabular format reveals that on an average 89 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	4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	1/19	2/19	3/19	Average
Excluded	14	17	26	21	42	66	109	92	112	101	152	0	63
Defaulting Divisions	285	284	255	263	292	254	292	292	273	293	303	309	283
Percentage of default	89%	89%	80%	82%	92%	80%	92%	92%	86%	92%	95%	97%	89%

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 MCA of the respective month, which ultimately affected the timely finalization of the Finance and Appropriation Accounts of the State Government for the Year 2018-19

2.5 It is 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 Accountant General (A&E) Assam to the Principal Secretaries of the concerned departments 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 Accountant General is streamlined and monitored and necessary administrative action initiated against the defaulting divisions most urgently.

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

3.1 As per arrangement with Government, the Accountant General (A&E) compiles 54 Divisional Monthly Accounts which have been entrusted to three District Councils. These are: (i) Karbi Anglong (*19 divisions*) (ii) Dima Hasao (*10 divisions*) and (iii) Bodoland Territorial Council (*25 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 over the period, resulting in inordinate delay in the closing and submission of Annual Accounts to the State Government for the year 2018-19.

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

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 Accountant General (A&E) for incorporation in State Accounts for submission to the State Government every month should invariably be complete and correct in all respects enclosing the requisite vouchers and challans along with schedules and transactions are being duly recorded 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 Work Expenditure (*Form-64*) being either incomplete or incorrect.
- (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 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.
- (iv) Payee's acknowledgements, against the payments made through work bills/vouchers not being obtained from the concerned contractors in contravention of codal provisions.
- (v) 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.
- (vi) The Schedule of Settlements with Treasuries-i.e. SST (*Form-51*) not being submitted even after closure of the divisional monthly accounts.
- (vii) Details of the Memo of Miscellaneous Cash Receipts paid into treasuries and the certificate of Cash Balance not being noted in the appropriate column in Form-80.
- (viii) 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.
- (ix) 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*).

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

(xi) Funds for deposit works being received from Government sources even after the completion of the deposit work, which is not permissible as per the PWA Code.

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

(xiii) 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.

(xiv) Proper Bill Form not being used for payment of Security Deposit Money to the contractors.

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

(xvi) Forest Royalty not being deducted from the contractor's bills.

(xvii) Forest Utilisation Certificate not being submitted.

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

4.3 In addition, it was also observed that:

(i) At the end of 2018-19, there was a closing balance under the Major Head '8671 Departmental Balances', amounting to ₹ 1194.04 Lakhs, which is very high.

(ii) 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 ₹ 53,53,22,52,925.05 (unreconciled) upto March/2019, by charging to the final work head.

4.5 Some of these omissions and defects had been pointed out in earlier annual reviews also but action if any, taken to regularize the same has not been intimated to this office. **It is suggested that the Divisional Heads and the Divisional Accounts Officers are suitably instructed to rectify the aforesaid persistent defects in accounts.**

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

5.1 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 Accountant General (A&E) before closure of the accounts for a particular year to ensure correctness of amounts reflected in various reports and in annual Accounts.

5.2 It has however been a regular practice that except a few departments most of the departments do not come forward for verification and reconciliation of their departmental figures with the figures booked by the Accountant General (A&E). The position in this regard may be seen in *Table 5.1* below.

Table 5.1
POSITION OF VERIFICATION & RECONCILIATION DURING 2018-19

FULLY RECONCILED	PARTIALLY RECONCILED	NOT RECONCILED
<ul style="list-style-type: none"> ➤ Chief Engineer, PWD (Roads) ➤ Chief Engineer, Irrigation 	<ul style="list-style-type: none"> ➤ Chief Engineer, PHE ➤ Chief Engineer, WR ➤ Chief Engineer, PWD (Buildings) 	<ul style="list-style-type: none"> ➤ Addl. C.E. PWD (R&B), Diphu ➤ Addl C.E. PWD (R&B), Halflong ➤ Addl. Chief Engineer(R&B) BTC <ul style="list-style-type: none"> ➤ Director, IWT
2	2	5

5.3 It is suggested that **all COs/CCOs of the Works Departments are advised to ensure that they verify and reconcile their departmental figures of receipts and expenditure, with the figures booked by the Accountant General (A&E), before closure of the accounts for a particular year, to ensure correctness.**

6: Cash Settlement Suspense Account (CSSA)

6.1 ₹ 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, 2019. 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.

7: Adjustment of Work Miscellaneous Clearance (WMC) Memos

7.1 Work Miscellaneous Clearance (WMC) Memos had been sent by the office of the 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 ₹ 1,08,00,51,432.84, as detailed below (*Table 7.1*), still remained unadjusted until the financial year 2018-19.

Table 7.1

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>	29,34,37,852.02
<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	108,00,51,432.84

7.2 **There is a need for Government to urgently undertake a time bound programme for settlement of this long pending issue.**

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

8.1 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 subsequently. 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, in so far as they enable detection of irregularities, if any, while making transactions.

8.2 It was observed that, out of 265 NTA & TA (State) Divisions, 252 did not furnish **Forms-50 & 51** to the Accountant General during the financial year 2018-19, resulting in large scale accumulation of balances under the head of accounts '*8782-Cash Remittance etc.*'. The position of balances, as on 31.03.2019, is as indicated in *Table 8.1* below.

TABLE 8.1
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	₹ 998.06(Dr.)

8.3 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 ₹ 998.06 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 ₹ 998.06 lakhs, therefore, stands unacknowledged, as per the treasury accounts. The reasons for this could not be ascertained, due to non submission of **Form-50** by the divisions.

8.4 As such, it is imperative that the wanting Forms-50 and 51 are furnished to the office of the Accountant General (A&E), Assam, at the earliest. 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 part of the Government.**

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

9.1 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 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.

9.2 The Regional PAO scrutinizes the claims and reimburses all such claims which are found admissible to the State Government, through the 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 9.1**. The matter is under correspondence.

Table 9.1

**OUTSTANDING AMOUNT UNDER 8658-124 (MINISTRY OF SHIPPING,
ROAD TRANSPORT & HIGHWAYS) AS ON 31.03.2019**

Financial Year	Outstanding Amount as on 31.03.2019 (in ₹)
2011-12	43,34,921.00
2012-13	11,98,20,527.00
2013-14	15,39,61,982.00
2014-15	26,56,17,677.00
2015-16	NIL
2016-17	4,29,06,268.00
2017-18	60,67,680.00
2018-19	84,70,90,592.00
Total	1,43,97,99,647.00

9.3 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*

9.4 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.

9.5 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 FOR THE YEAR 2018-19**

1. Maintenance of Tools & Plant Ledger:

Information gathered in respect of 52 divisions, which were required to maintain Tools and Plant Ledger during the year 2018-19 disclosed the following points:

(a) Tools and Plants Ledger showing the receipts, issue and balances of T & P articles (Category wise /item wise) are required to be closed at the end of September each year but except 11 Divisions the same was not found maintained by any of the enlisted divisions (41 Divisions) where neither ledger was maintained nor records were made available to audit. Details shown in Annexure – ‘A’.

(b) Physical verification of available balance of T & P articles upto 2018-19 was done partially by 04 Divisions and remaining 48 Divisions where either such verification was not done at all or records in respect of physical verification was not made available to audit. Enlisted divisions are shown in Annexure –B.

2. Priced Store Ledger:

(a) According to codal provisions, “Priced Store Ledger” showing receipts, issue & balances 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 52 Divisions, which held the stock of stores in 2018-19, details of stock transactions were gathered from 52 numbers of divisions and it was found that in all 52 divisions either such Ledger was not maintained in up to date / not maintained at all or the 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 52 Divisions from which information have been collected, the value of the stores held by 19 Divisions was ₹1327.04 lakh as on 31-03-19 against the sanctioned reserve stock limit of ₹158.44 lakh and thereby excess stock of ₹667.92 lakh was held by those Divisions. Moreover, the position relating to retention of stock exceeding the Reserve Stock Limit could not be determined against 42 Works Divisions as either the Reserve Stock Limit or the present value of stock could not be made available to audit. The position is shown in Annexure – ‘D’.

(c) **Physical verification of stock:**

Annual physical verification of stock was in arrear against 08 Divisions. Moreover, against 44 Divisions either physical verification of stock was not done or the position was not made available to audit. Position 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. The clearance of outstanding balance is necessary to depict a true picture of the accounts.

The balances outstanding under Misc. P.W. Advance against 08 Divisions amounting to ₹502.78 lakh is shown in **Annexure – ‘F’**. Moreover, in 44 Divisions either records were not maintained to show unadjusted Misc. P.W. Advance or records were not made available to audit as shown in **Annexure –F.**

4. **Maintenance of contractor ledger:**

As per codal provisions, the contractor ledger should be maintained to show the various payments made to the 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, but this was not at all maintained by 30 Divisions and not up dated by 07 Divisions, as shown in **Annexure – ‘G’**.

Moreover, position regarding maintenance of contractor ledger was not made available to audit by 15 Divisions as indicated 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 thereagainst together with monthly/annual progressive total but this was either not maintained or upto date maintenance was not done in 39 Divisions. Details are furnished in **Annexure – ‘H’**.

Moreover, position regarding maintenance of Register of Works was not made available to audit in respect of 13 Divisions.

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

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

But this was not done or in arrears in most of the Divisions. Position of reconciliation with treasury in respect 52 Divisions is furnished 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 many divisions did not take necessary steps to adjust the outstanding W.M.C. Outstanding W.M.C 2018-19 is valued ₹158.71 lakh relating to 04 Divisions. Details are given 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 the receipt of the account so that at the close of the year there should normally be no balance under this suspense account. Although the operation of C.S.S. A/c was discontinued w.e.f. 01-10-79 vide Govt. of Assam’s letter no. 133-97/78/53 dtd.12-07-79, an amount of ₹283.90 lakh (outward claims ₹89.46 lakh & inward claims ₹194.44 lakh) was found unadjusted under C.S.S Account against 14 number of Divisions as on 31-03-19. Moreover, though required, such records were not maintained / not available by 38 Divisions. Detailed shown in Annexure ‘K’.

9 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 replies to the Audit Inspection Reports within a fortnight to the Accountant General (Audit) Assam, Guwahati for expeditious settlement of audit objection of the Inspection Report. Those provisions were not followed by most of the Divisional Officers, as a result of which there has been inordinate delay in settlement of 859 outstanding Inspection Reports containing 5094 paras at the end of 31st March’2019. 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.

ANNEXURES

(Indicating division-wise position, up to year 2018-19)

ANNEXURE 'A'

STATEMENT SHOWING THE DIVISION WISE POSITION OF ARREAR IN CLOSING OF T&P: LEDGER FOR THE YEAR 2018-19

Sl. No.	Name of the Division	Period	I.R. No.	Year From which closing is in Arrear	First reply received/ Not received
1	EE, Sonitpur Rural Road Division	02/2017 to 03/2018	ES-NPSU-Works/PWD(R)-02/2018-19	Maintained upto 04/2018	Received
2	EE, Mangaldai Rural Road Division	11/2016 to 04/2018	ES-NPSU-Works/PWD(R)-05/2018-19	N/A	Not Received
3	EE, Tinsukia Mechanical Division	02/2016 to 08/2018	ES-NPSU-Works/PWD(R)-16/2018-19	Maintained upto 04/2018	Not Received
4	EE, Maibong Road Division	11/2017 to 09/2018	ES-NPSU-Works/PWD(R)-18/2018-19	N/A	Not Received
5	EE, Mahur Road Division	02/2017 to 10/2018	ES-NPSU-Works/PWD(R)-19/2018-19	N/A	Not Received
6	EE, Umpanai Road Division	03/2017 to 12/2018	ES-NPSU-Works/PWD(R)-22/2018-19	Not maintained	Not Received
7	EE, Diphu Electrical Division	06/2017 to 01/2019	ES-NPSU-Works/PWD(Bldg)-02/2018-19	Maintained up to 09/12	Not Received
8	EE, Hamren Road Division	08/2016 to 01/2019	ES-NPSU-Works/PWD(R)-26/2018-19	N/A	Not Received
9	EE, Bakulia Road Division	09/2016 to 01/2019	ES-NPSU-Works/PWD(R)-25/2018-19	N/A	Not Received
10	EE, Diphu Building Division	04/2017 to 02/2019	ES-NPSU-Works/PWD(Bldg)-03/2018-19	N/A	Not Received
11	EE, Diphu Road Division	01/2017 to 12/2018	ES-NPSU-Works/PWD(R)-28/2018-19	N/A	Not Received
12	EE, Dokmoka Road Division	02/2017 to 12/2018	ES-NPSU-Works/PWD(R)-30/2018-19	N/A	Not Received
13	EE, Haflong (R&B) Division	01/2017 to 11/2018	ES-NPSU-Works/PWD(R)-27/2018-19	N/A	Not Received
14	EE, Baithalangso Road Division	07/2017 to 01/2019	ES-NPSU-Works/PWD(R)-01/2018-19	Not maintained	Not Received
15	EE, Jorhat NEC Division	08/2016 to 06/2018	ES-NPSU-Works/PWD(R) NEC-07/2018-19	N/A	Not Received
16	EE, PWD (R&B), Mechanical Division, Jorhat	07/2016 to 06/2018	ES-NPSU-Works/PWD(R)-08/2018-19	Maintained up to 06/16	Received
17	EE, PWD (R&B), Mechanical Division, Nagaon	06/2016 to 07/2018	ES-NPSU-Works/PWD(R)-17/2018-19	N/A	Not Received
18	EE, PWD Sarupathar Rural Road Division	08/2015 to 07/2018	ES-NPSU-Works/PWD(R)-13/2018-19	Maintained up to 09/17	Not Received
19	EE, Electrical Building Division, Kokrajhar	03/2010 to 01/2019	ES-NPSU-Works/PWD(Bldg)-01/2018-19	Not maintained	Received
20	EE, PWD, Chirang (R&B), Kajalgaon	06/2017 to 12/2018	Eco-2.1/PWD(R)-23/2018-19	Partially Maintained	Not Received
21	EE, PWD, Barpeta State Road Division	07/2015 to 03/2018	ES/NPSU-Works/ R-01/2018-19	Not Maintained	No
22	EE, PWD(R),Guwahati NEC Divn., Chandmari (Tranch-II)	CA-2017-18	ES/NPSU-Works/ R-11/2018-19		No
23	EE, PWD(R),Guwahati NEC Divn., Chandmari (Tranch-I)	CA-2017-18	ES/NPSU-Works/ R-12/2018-19		No
24	EE, PWD (R), Guwahati City Divn-I	01/2017 to 12/2018	ES/NPSU-Works/ R-20/2018-19	Jul-11	No
25	EE, PWD, Barpeta Rrural Road Division,	12/2016 to 02/2019	ES/NPSU-Works/ R-31/2018-19	Not Maintained	No

Sl. No.	Name of the Division	Period	I.R. No.	Year From which closing is in Arrear	First reply received/ Not received
	Barpeta				
26	EE, Diphu Mech. Division (Irrigation) Bakulia	11/2016 to 10/2018	ES-NPSU-Works/Irrig-10/2018-19	Maintained upto 10/2018	Not Received
27	EE, South NC Hills (Irrigation) Division	01/2017 to 07/2018	ES-NPSU-Works/Irrig-02/2018-19	Not maintained	Not Received
28	EE, North NC Hills Division (Irrigation) Maibong	03/2017 to 12/2018	ES-NPSU-Works/Irrig-11/2018-19	Not maintained	Not Received
29	EE, Bokajan Division (Irrigation) Sarihajan	07/2017 to 11/2018	ES-NPSU-Works/Irrig-07/2018-19	Not maintained	Not Received
30	EE, Karbi Anglong (Irrigation) Diphu	11/2016 to 01/2019	ES-NPSU-Works/Irrig-14/2018-19	Not maintained	Not Received
31	EE, Design Division, Water Resources Department, Chandmari, Guwahati	04/2013 to 04/2018	ES/NPSU-Works/ WR-15/18-19	Not Maintained	No
32	EE, Jorhat Water Resources Division, Jorhat	07/2013 to 04/2018	ES/NPSU-Works/ WR-09/18-19	Maintained upto 09/2017	No
33	EE, North Lakhimpur Water Resources Division, North Lakhimpur	09/2010 to 04/2018	ES/NPSU-Works/ WR-11/18-19	Not Maintained	No
34	EE, Majuli Water Resource Division, Garamur, Majuli	08/2013 to 04/2018	ES/NPSU-Works/ WR-13/18-19	Maintained upto 09/2017	No
35	EE, Dhemaji Water Resources Division, Dhemaji	02/2017 to 05/2018	ES/NPSU-Works/ WR-12/18-19	Maintained upto 03/2018	No
36	EE, Hydraulic Research (FC) Division, Basistha, Guwahati	01/2015 to 06/2018	ES/NPSU-Works/ WR-16/18-19	Not Maintained	Yes
37	EE, Guwahati West W.R. Division, Bharalumukh, Kamrup (M)	07/2015 to 05/2018	ES/NPSU-Works/ WR-17/18-19	Not Maintained	No
38	Jorhat Mechanical W.R. Division, Jorhat	11/2013 to 06/2018	ES/NPSU-Works/ WR-18/18-19	Not Available	No
39	EE, Cachar Investigation (Water Resources) Division, Badarpur	02/2010 to 05/2018	ES/NPSU-Works/ WR-19/18-19	Not Maintained	No
40	EE, Upper Assam Investigation (WR) Division, Jorhat	12/2016 to 06/2018	ES/NPSU-Works/ WR-20/18-19	Not Available	No
41	EE, Karimganj Water Resources Division, Karimganj	01/2017 to 06/2018	ES/NPSU-Works/ WR-30/18-19	Not Maintained	Yes
42	EE, Guwahati Mechanical Water Resources Division, Basistha Guwahati	08/2015 to 07/2018	ES/NPSU-Works/ WR-25/18-19	Not Maintained	No
43	EE, Silchar Mechanical Water Resources Division, Silchar-1	02/2009 to 07/2018	ES/NPSU-Works/ WR-26/18-19	Not Maintained	No
44	EE, Silchar Water Resources Division, Silchar	01/2011 to 06/2018	ES/NPSU-Works/ WR-28/18-19	Not Available	No

Sl. No.	Name of the Division	Period	I.R. No.	Year From which closing is in Arrear	First reply received/ Not received
45	EE, Haflong Water Resources Division, Haflong	07/2017 to 08/2018	ES/NPSU-Works/ WR-31/18-19	Not Maintained	No
46	EE, Dhakuakhana Water Resources Division, Dhakuakhana,	02/2017 to 05/2018	ES/NPSU-Works/ WR-14/18-19	Maintained upto 03/2018	No
47	EE, Palasbari Gumi Project (Water Resources), Mirza	01/2013 to 08/2018	ES/NPSU-Works/ WR-32/18-19	Not Available	No
48	EE, River Research Station and Soil Research (Water Resources) Division, Basistha, Guwahati	09/2014 to 12/2018.	ES/NPSU-Works/ WR-34/18-19	Maintained upto 07/2017	No
49	EE, Chirang Water Resource Division, Kajalgaon (Office located in Kokrajhar)	07/2017 to 12/2018	ES/NPSU-Works/ WR-35/18-19	Not Maintained	Yes
50	EE, Kokrajhar Water Resource Division, Kokrajhar	04/2017 to 12/2018	ES/NPSU-Works/ WR-36/18-19	Maintained upto 07/2016	No
51	EE, Dibrugarh Water Resource Division, Dibrugarh	02/2016 to 07/2018	ES/NPSU-Works/ WR-29/18-19	Not Available	Yes
52	EE, Guwahati East Water Resources Division, Guwahati	09/2014 to 07/2018	ES/NPSU-Works/ WR-21/18-19	Not Maintained	No

ANNEXURE 'B'

STATEMENT SHOWING THE DIVISION WISE POSITION OF PHYSICAL VERIFICATION OF T&P 2018-19

Sl. No.	Name of the Division	Period	I.R. No.	Position of physical verification T&P
1	EE, Sonitpur Rural Road Division	02/2017 to 03/2018	ES-NPSU-Works/PWD(R)-02/2018-19	Not Available
2	EE, Mangaldai Rural Road Division	11/2016 to 04/2018	ES-NPSU-Works/PWD(R)-05/2018-19	Not Available
3	EE, Tinsukia Mechanical Division	02/2016 to 08/2018	ES-NPSU-Works/PWD(R)-16/2018-19	Not Available
4	EE, Maibong Road Division	11/2017 to 09/2018	ES-NPSU-Works/PWD(R)-18/2018-19	Not Available
5	EE, Mahur Road Division	02/2017 to 10/2018	ES-NPSU-Works/PWD(R)-19/2018-19	Not Available
6	EE, Umpanai Road Division	03/2017 to 12/2018	ES-NPSU-Works/PWD(R)-22/2018-19	Not Available
7	EE, Diphu Electrical Division	06/2017 to 01/2019	ES-NPSU-Works/PWD(Bldg)-02/2018-19	Not Available
8	EE, Hamren Road Division	08/2016 to 01/2019	ES-NPSU-Works/PWD(R)-26/2018-19	Not Available
9	EE, Bakulia Road Division	09/2016 to 01/2019	ES-NPSU-Works/PWD(R)-25/2018-19	Not Available
10	EE, Diphu Building Division	04/2017 to 02/2019	ES-NPSU-Works/PWD(Bldg)-03/2018-19	Not Available
11	EE, Diphu Road Division	01/2017 to 12/2018	ES-NPSU-Works/PWD(R)-28/2018-19	Not Available
12	EE, Dokmoka Road Division	02/2017 to 12/2018	ES-NPSU-Works/PWD(R)-30/2018-19	Not Available
13	EE, Haflong (R&B) Division	01/2017 to 11/2018	ES-NPSU-Works/PWD(R)-27/2018-19	Not Available
14	EE, Baithalangso Road Division	07/2017 to 01/2019	ES-NPSU-Works/PWD(R)-01/2018-19	Not Available
15	EE, Jorhat NEC Division	08/2016 to 06/2018	ES-NPSU-Works/PWD(R) NEC-07/2018-19	Not Available
16	EE, PWD (R&B), Mechanical Division, Jorhat	07/2016 to 06/2018	ES-NPSU-Works/PWD(R)-08/2018-19	Not Available
17	EE, PWD (R&B), Mechanical Division, Nagaon	06/2016 to 07/2018	ES-NPSU-Works/PWD(R)-17/2018-19	Not Available
18	EE, PWD Sarupathar Rural Road Division	08/2015 to 07/2018	ES-NPSU-Works/PWD(R)-13/2018-19	September 2018
19	EE, Electrical Building Division, Kokrajhar	03/2010 to 01/2019	ES-NPSU-Works/PWD(Bldg)-01/2018-19	Not Available
20	EE, PWD, Chirang (R&B), Kajalgaon	06/2017 to 12/2018	Eco-2.1/PWD(R)-23/2018-19	Not Available
21	EE, PWD, Barpeta State Road Division	07/2015 to 03/2018	ES/NPSU-Works/ R-01/2018-19	Not Available
22	EE, PWD(R),Guwahati NEC Divn., Chandmari (Tranch-II)	CA-2017-18	ES/NPSU-Works/ R-11/2018-19	Not Available
23	EE, PWD(R),Guwahati NEC Divn., Chandmari (Tranch-I)	CA-2017-18	ES/NPSU-Works/ R-12/2018-19	Not Available
24	EE, PWD (R), Guwahati City Divn-I	01/2017 to 12/2018	ES/NPSU-Works/ R-20/2018-19	Not Available
25	EE, PWD, Barpeta Rrural Road Division, Barpeta	12/2016 to 02/2019	ES/NPSU-Works/ R-31/2018-19	Not Available
26	EE, Diphu Mech. Division (Irrigation) Bakulia	11/2016 to 10/2018	ES-NPSU-Works/Irrig-10/2018-19	Not Available
27	EE, South NC Hills (Irrigation) Division	01/2017 to 07/2018	ES-NPSU-Works/Irrig-02/2018-19	Not Available

Sl. No.	Name of the Division	Period	I.R. No.	Position of physical verification T&P
28	EE, North NC Hills Division (Irrigation) Maibong	03/2017 to 12/2018	ES-NPSU-Works/Irrig-11/2018-19	Not Available
29	EE, Bokajan Division (Irrigation) Sarihajan	07/2017 to 11/2018	ES-NPSU-Works/Irrig-07/2018-19	Not Available
30	EE, Karbi Anglong (Irrigation) Diphu	11/2016 to 01/2019	ES-NPSU-Works/Irrig-14/2018-19	Not Available
31	EE, Design Division, Water Resources Department, Chandmari, Guwahati	04/2013 to 04/2018	ES/NPSU-Works/ WR-15/18-19	Not Available
32	EE, Jorhat Water Resources Division, Jorhat	07/2013 to 04/2018	ES/NPSU-Works/ WR-09/18-19	Not Done.
33	EE, North Lakhimpur Water Resources Division, North Lakhimpur	09/2010 to 04/2018	ES/NPSU-Works/ WR-11/18-19	Not Done.
34	EE, Majuli Water Resource Division, Garamur, Majuli	08/2013 to 04/2018	ES/NPSU-Works/ WR-13/18-19	01-11-2018
35	EE, Dhemaji Water Resources Division, Dhemaji	02/2017 to 05/2018	ES/NPSU-Works/ WR-12/18-19	Not Available
36	EE, Hydraulic Research (FC) Division, Basistha, Guwahati	01/2015 to 06/2018	ES/NPSU-Works/ WR-16/18-19	Not Done.
37	EE, Guwahati West W.R. Division, Bharalumukh, Kamrup (M)	07/2015 to 05/2018	ES/NPSU-Works/ WR-17/18-19	Not Done.
38	Jorhat Mechanical W.R. Division, Jorhat	11/2013 to 06/2018	ES/NPSU-Works/ WR-18/18-19	Not Done.
39	EE, Cachar Investigation (Water Resources) Division, Badarpur	02/2010 to 05/2018	ES/NPSU-Works/ WR-19/18-19	Not Done.
40	EE, Upper Assam Investigation (WR) Division, Jorhat	12/2016 to 06/2018	ES/NPSU-Works/ WR-20/18-19	Not Done.
41	EE, Karimganj Water Resources Division, Karimganj	01/2017 to 06/2018	ES/NPSU-Works/ WR-30/18-19	Not Done.
42	EE, Guwahati Mechanical Water Resources Division, Basistha Guwahati	08/2015 to 07/2018	ES/NPSU-Works/ WR-25/18-19	Not Done.
43	EE, Silchar Mechanical Water Resources Division, Silchar-1	02/2009 to 07/2018	ES/NPSU-Works/ WR-26/18-19	16-08-2018
44	EE, Silchar Water Resources Division, Silchar	01/2011 to 06/2018	ES/NPSU-Works/ WR-28/18-19	Not Available
45	EE, Haflong Water Resources Division, Haflong	07/2017 to 08/2018	ES/NPSU-Works/ WR-31/18-19	Not Done.
46	EE, Dhakuakhana Water Resources Division, Dhakuakhana,	02/2017 to 05/2018	ES/NPSU-Works/ WR-14/18-19	Not Available
47	EE, Palasbari Gumi Project (Water Resources), Mirza	01/2013 to 08/2018	ES/NPSU-Works/ WR-32/18-19	Not Available

Sl. No.	Name of the Division	Period	I.R. No.	Position of physical verification T&P
48	EE, River Research Station and Soil Research (Water Resources) Division, Basistha, Guwahati	09/2014 to 12/2018.	ES/NPSU-Works/ WR-34/18-19	Not Done.
49	EE, Chirang Water Resource Division, Kajalgaon (Office located in Kokrajhar)	07/2017 to 12/2018	ES/NPSU-Works/ WR-35/18-19	Not Done.
50	EE, Kokrajhar Water Resource Division, Kokrajhar	04/2017 to 12/2018	ES/NPSU-Works/ WR-36/18-19	Not Available
51	EE, Dibrugarh Water Resource Division, Dibrugarh	02/2016 to 07/2018	ES/NPSU-Works/ WR-29/18-19	11-10-2017
52	EE, Guwahati East Water Resources Division, Guwahati	09/2014 to 07/2018	ES/NPSU-Works/ WR-21/18-19	Not Available

ANNEXURE-C**STATEMENT SHOWING THE DIVISION WISE POSITION ON CLOSING OF PRICED STORES LEDGER 2018-19**

Sl. No.	Name of the Division	Period	I.R. No.	Position of Priced Store Ledger
1	EE, Sonitpur Rural Road Division	02/2017 to 03/2018	ES-NPSU-Works/PWD(R)-02/2018-19	Not maintained
2	EE, Mangaldai Rural Road Division	11/2016 to 04/2018	ES-NPSU-Works/PWD(R)-05/2018-19	Not maintained
3	EE, Tinsukia Mechanical Division	02/2016 to 08/2018	ES-NPSU-Works/PWD(R)-16/2018-19	Maintained upto 03/2018
4	EE, Maibong Road Division	11/2017 to 09/2018	ES-NPSU-Works/PWD(R)-18/2018-19	Not maintained
5	EE, Mahur Road Division	02/2017 to 10/2018	ES-NPSU-Works/PWD(R)-19/2018-19	Maintained upto 03/2011
6	EE, Umpanai Road Division	03/2017 to 12/2018	ES-NPSU-Works/PWD(R)-22/2018-19	Not maintained
7	EE, Diphu Electrical Division	06/2017 to 01/2019	ES-NPSU-Works/PWD(Bldg)-02/2018-19	Maintained upto 06/2011
8	EE, Hamren Road Division	08/2016 to 01/2019	ES-NPSU-Works/PWD(R)-26/2018-19	Not maintained
9	EE, Bakulia Road Division	09/2016 to 01/2019	ES-NPSU-Works/PWD(R)-25/2018-19	Not maintained
10	EE, Diphu Building Division	04/2017 to 02/2019	ES-NPSU-Works/PWD(Bldg)-03/2018-19	Not maintained
11	EE, Diphu Road Division	01/2017 to 12/2018	ES-NPSU-Works/PWD(R)-28/2018-19	Not maintained
12	EE, Dokmoka Road Division	02/2017 to 12/2018	ES-NPSU-Works/PWD(R)-30/2018-19	Not maintained
13	EE, Haflong (R&B) Division	01/2017 to 11/2018	ES-NPSU-Works/PWD(R)-27/2018-19	Maintained upto 12/2016
14	EE, Baithalangso Road Division	07/2017 to 01/2019	ES-NPSU-Works/PWD(R)-01/2018-19	Not maintained
15	EE, Jorhat NEC Division	08/2016 to 06/2018	ES-NPSU-Works/PWD(R) NEC-07/2018-19	Not maintained
16	EE, PWD (R&B), Mechanical Division, Jorhat	07/2016 to 06/2018	ES-NPSU-Works/PWD(R)-08/2018-19	Not maintained
17	EE, PWD (R&B), Mechanical Division, Nagaon	06/2016 to 07/2018	ES-NPSU-Works/PWD(R)-17/2018-19	Not maintained
18	EE, PWD Sarupathar Rural Road Division	08/2015 to 07/2018	ES-NPSU-Works/PWD(R)-13/2018-19	Not maintained
19	EE, Electrical Building Division, Kokrajhar	03/2010 to 01/2019	ES-NPSU-Works/PWD(Bldg)-01/2018-19	Not maintained
20	EE, PWD, Chirang (R&B), Kajalgaon	06/2017 to 12/2018	Eco-2.1/PWD(R)-23/2018-19	Not maintained
21	EE, PWD, Barpeta State Road Division	07/2015 to 03/2018	ES/NPSU-Works/ R-01/2018-19	Not maintained
22	EE, PWD(R),Guwahati NEC Divn., Chandmari (Tranch-II)	CA-2017-18	ES/NPSU-Works/ R-11/2018-19	Not maintained
23	EE, PWD(R),Guwahati NEC Divn., Chandmari (Tranch-I)	CA-2017-18	ES/NPSU-Works/ R-12/2018-19	Not maintained
24	EE, PWD (R), Guwahati City Divn-I	01/2017 to 12/2018	ES/NPSU-Works/ R-20/2018-19	Not maintained
25	EE, PWD, Barpeta Rrural Road Division, Barpeta	12/2016 to 02/2019	ES/NPSU-Works/ R-31/2018-19	Not maintained
26	EE, Diphu Mech. Division (Irrigation) Bakulia	11/2016 to 10/2018	ES-NPSU-Works/Irrig-10/2018-19	Not maintained

Sl. No.	Name of the Division	Period	I.R. No.	Position of Priced Store Ledger
27	EE, South NC Hills (Irrigation) Division	01/2017 to 07/2018	ES-NPSU-Works/Irrig-02/2018-19	Not maintained
28	EE, North NC Hills Division (Irrigation) Maibong	03/2017 to 12/2018	ES-NPSU-Works/Irrig-11/2018-19	Not maintained
29	EE, Bokajan Division (Irrigation) Sarihajan	07/2017 to 11/2018	ES-NPSU-Works/Irrig-07/2018-19	Not maintained
30	EE, Karbi Anglong (Irrigation) Diphu	11/2016 to 01/2019	ES-NPSU-Works/Irrig-14/2018-19	Not maintained
31	EE, Design Division, Water Resources Department, Chandmari, Guwahati	04/2013 to 04/2018	ES/NPSU-Works/ WR-15/18-19	N/A
32	EE, Jorhat Water Resources Division, Jorhat	07/2013 to 04/2018	ES/NPSU-Works/ WR-09/18-19	N/A
33	EE, North Lakhimpur Water Resources Division, North Lakhimpur	09/2010 to 04/2018	ES/NPSU-Works/ WR-11/18-19	Not Maintained
34	EE, Majuli Water Resource Division, Garamur, Majuli	08/2013 to 04/2018	ES/NPSU-Works/ WR-13/18-19	Not Maintained
35	EE, Dhemaji Water Resources Division, Dhemaji	02/2017 to 05/2018	ES/NPSU-Works/ WR-12/18-19	Not Maintained
36	EE, Hydraulic Research (FC) Division, Basistha, Guwahati	01/2015 to 06/2018	ES/NPSU-Works/ WR-16/18-19	Not Maintained
37	EE, Guwahati West W.R. Division, Bharalumukh, Kamrup (M)	07/2015 to 05/2018	ES/NPSU-Works/ WR-17/18-19	N/A
38	Jorhat Mechanical W.R. Division, Jorhat	11/2013 to 06/2018	ES/NPSU-Works/ WR-18/18-19	N/A
39	EE, Cachar Investigation (Water Resources) Division, Badarpur	02/2010 to 05/2018	ES/NPSU-Works/ WR-19/18-19	Not Maintained
40	EE, Upper Assam Investigation (WR) Division, Jorhat	12/2016 to 06/2018	ES/NPSU-Works/ WR-20/18-19	N/A
41	EE, Karimganj Water Resources Division, Karimganj	01/2017 to 06/2018	ES/NPSU-Works/ WR-30/18-19	N/A
42	EE, Guwahati Mechanical Water Resources Division, Basistha Guwahati	08/2015 to 07/2018	ES/NPSU-Works/ WR-25/18-19	Not Maintained
43	EE, Silchar Mechanical Water Resources Division, Silchar-1	02/2009 to 07/2018	ES/NPSU-Works/ WR-26/18-19	Not Maintained
44	EE, Silchar Water Resources Division, Silchar	01/2011 to 06/2018	ES/NPSU-Works/ WR-28/18-19	Not Maintained
45	EE, Haflong Water Resources Division, Haflong	07/2017 to 08/2018	ES/NPSU-Works/ WR-31/18-19	Mar-18
46	EE, Dhakuakhana Water Resources Division, Dhakuakhana,	02/2017 to 05/2018	ES/NPSU-Works/ WR-14/18-19	N/A
47	EE, Palasbari Gumi Project (Water	01/2013 to 08/2018	ES/NPSU-Works/ WR-32/18-19	Not Maintained

Sl. No.	Name of the Division	Period	I.R. No.	Position of Priced Store Ledger
	Resources), Mirza			
48	EE, River Research Station and Soil Research (Water Resources) Division, Basistha, Guwahati	09/2014 to 12/2018.	ES/NPSU-Works/ WR-34/18-19	Not Maintained
49	EE, Chirang Water Resource Division, Kajalgaon (Office located in Kokrajhar)	07/2017 to 12/2018	ES/NPSU-Works/ WR-35/18-19	Not Maintained
50	EE, Kokrajhar Water Resource Division, Kokrajhar	04/2017 to 12/2018	ES/NPSU-Works/ WR-36/18-19	Not Maintained
51	EE, Dibrugarh Water Resource Division, Dibrugarh	02/2016 to 07/2018	ES/NPSU-Works/ WR-29/18-19	Not Maintained
52	EE, Guwahati East Water Resources Division, Guwahati	09/2014 to 07/2018	ES/NPSU-Works/ WR-21/18-19	Not Maintained

ANNEXURE 'D'

STATEMENT SHOWING THE DIVISION WHERE THE VALUE OF STOCK EXCEEDED THE RESERVE STOCK LIMITS 2018-19

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, Sonitpur Rural Road Division	02/2017 to 03/2018	ES-NPSU-Works/PWD(R)-02/2018-19	4.00	(-)17.44	(-)17.44
2	EE, Mangaldai Rural Road Division	11/2016 to 04/2018	ES-NPSU-Works/PWD(R)-05/2018-19	N/A	Nil	Does not arise
3	EE, Tinsukia Mechanical Division	02/2016 to 08/2018	ES-NPSU-Works/PWD(R)-16/2018-19	Not yet sanctioned	6.81	6.81
4	EE, Maibong Road Division	11/2017 to 09/2018	ES-NPSU-Works/PWD(R)-18/2018-19	Nil	Nil	Nil
5	EE, Mahur Road Division	02/2017 to 10/2018	ES-NPSU-Works/PWD(R)-19/2018-19	10.00	10.27	0.27
6	EE, Umpanai Road Division	03/2017 to 12/2018	ES-NPSU-Works/PWD(R)-22/2018-19			
7	EE, Diphu Electrical Division	06/2017 to 01/2019	ES-NPSU-Works/PWD(Bldg)-02/2018-19	Nil	Nil	Nil
8	EE, Hamren Road Division	08/2016 to 01/2019	ES-NPSU-Works/PWD(R)-26/2018-19	5.00	557.16	552.16
9	EE, Bakulia Road Division	09/2016 to 01/2019	ES-NPSU-Works/PWD(R)-25/2018-19	N/A	255.80	Nil
10	EE, Diphu Building Division	04/2017 to 02/2019	ES-NPSU-Works/PWD(Bldg)-03/2018-19	N/A	115.58	Nil
11	EE, Diphu Road Division	01/2017 to 12/2018	ES-NPSU-Works/PWD(R)-28/2018-19	10.00	Nil	Does not arise
12	EE, Dokmoka Road Division	02/2017 to 12/2018	ES-NPSU-Works/PWD(R)-30/2018-19	10.00	Nil	Nil
13	EE, Haflong (R&B) Division	01/2017 to 11/2018	ES-NPSU-Works/PWD(R)-27/2018-19	10.00	49.35	39.35
14	EE, Baithalangso Road Division	07/2017 to 01/2019	ES-NPSU-Works/PWD(R)-01/2018-19	N/A	169.00	Nil
15	EE, Jorhat NEC Division	08/2016 to 06/2018	ES-NPSU-Works/PWD(R) NEC-07/2018-19	5.00	N/A	N/A
16	EE, PWD (R&B), Mechanical Division, Jorhat	07/2016 to 06/2018	ES-NPSU-Works/PWD(R)-08/2018-19	4.50	34.91	30.41
17	EE, PWD (R&B), Mechanical Division, Nagaon	06/2016 to 07/2018	ES-NPSU-Works/PWD(R)-17/2018-19	N/A	1.09	Nil
18	EE, PWD Sarupathar Rural Road Division	08/2015 to 07/2018	ES-NPSU-Works/PWD(R)-13/2018-19	5.00	32.70	27.70
19	EE, Electrical Building Division, Kokrajhar	03/2010 to 01/2019	ES-NPSU-Works/PWD(Bldg)-01/2018-19	Not maintained	Not maintained	Not maintained
20	EE, PWD, Chirang (R&B), Kajalgaon	06/2017 to 12/2018	Eco-2.1/PWD(R)-23/2018-19	Nil	Nil	Nil
21	EE, PWD, Barpeta State Road Division	07/2015 to 03/2018	ES/NPSU-Works/ R-01/2018-19	N/A	N/A	N/A
22	EE, PWD(R),Guwahati NEC Divn., Chandmari (Tranch-II)	CA-2017-18	ES/NPSU-Works/ R-11/2018-19	N/A	N/A	N/A
23	EE, PWD(R),Guwahati NEC Divn.,	CA-2017-18	ES/NPSU-Works/ R-12/2018-19	N/A	N/A	N/A

	Chandmari (Tranch-I)					
24	EE, PWD (R), Guwahati City Divn-I	01/2017 to 12/2018	ES/NPSU-Works/ R-20/2018-19	N/A	N/A	N/A
25	EE, PWD, Barpeta Rrural Road Division, Barpeta	12/2016 to 02/2019	ES/NPSU-Works/ R-31/2018-19	10.00	13.17	3.17
26	EE, Diphu Mech. Division (Irrigation) Bakulia	11/2016 to 10/2018	ES-NPSU-Works/Irrig-10/2018-19	Nil	Nil	Nil
27	EE, South NC Hills (Irrigation) Division	01/2017 to 07/2018	ES-NPSU-Works/Irrig-02/2018-19	9.94	1.68	Nil
28	EE, North NC Hills Division (Irrigation) Maibong	03/2017 to 12/2018	ES-NPSU-Works/Irrig-11/2018-19	Nil	Nil	Nil
29	EE, Bokajan Division (Irrigation) Sarihajan	07/2017 to 11/2018	ES-NPSU-Works/Irrig-07/2018-19	Nil	Nil	Nil
30	EE, Karbi Anglong (Irrigation) Diphu	11/2016 to 01/2019	ES-NPSU-Works/Irrig-14/2018-19	Nil	Nil	Nil
31	EE, Design Division, Water Resources Department, Chandmari, Guwahati	04/2013 to 04/2018	ES/NPSU-Works/ WR-15/18-19	N/A	N/A	N/A
32	EE, Jorhat Water Resources Division, Jorhat	07/2013 to 04/2018	ES/NPSU-Works/ WR-09/18-19	N/A	N/A	N/A
33	EE, North Lakhimpur Water Resources Division, North Lakhimpur	09/2010 to 04/2018	ES/NPSU-Works/ WR-11/18-19	10.00	7.47	2.53
34	EE, Majuli Water Resource Division, Garamur, Majuli	08/2013 to 04/2018	ES/NPSU-Works/ WR-13/18-19	N/A	N/A	N/A
35	EE, Dhemaji Water Resources Division, Dhemaji	02/2017 to 05/2018	ES/NPSU-Works/ WR-12/18-19	1.00	1.57	0.57
36	EE, Hydraulic Research (FC) Division, Basistha, Guwahati	01/2015 to 06/2018	ES/NPSU-Works/ WR-16/18-19	N/A	N/A	N/A
37	EE, Guwahati West W.R. Division, Bharalumukh, Kamrup (M)	07/2015 to 05/2018	ES/NPSU-Works/ WR-17/18-19	N/A	N/A	N/A
38	Jorhat Mechanical W.R. Division, Jorhat	11/2013 to 06/2018	ES/NPSU-Works/ WR-18/18-19	N/A	N/A	N/A
39	EE, Cachar Investigation (Water Resources) Division, Badarpur	02/2010 to 05/2018	ES/NPSU-Works/ WR-19/18-19	N/A	N/A	N/A
40	EE, Upper Assam Investigation (WR) Division, Jorhat	12/2016 to 06/2018	ES/NPSU-Works/ WR-20/18-19	N/A	N/A	N/A
41	EE, Karimganj Water Resources Division, Karimganj	01/2017 to 06/2018	ES/NPSU-Works/ WR-30/18-19	N/A	N/A	N/A
42	EE, Guwahati Mechanical Water Resources Division, Basistha Guwahati	08/2015 to 07/2018	ES/NPSU-Works/ WR-25/18-19	48.00	51.92	3.92
43	EE, Silchar Mechanical Water Resources Division, Silchar-I	02/2009 to 07/2018	ES/NPSU-Works/ WR-26/18-19	15.00	36.00	21.00
44	EE, Silchar Water Resources Division, Silchar	01/2011 to 06/2018	ES/NPSU-Works/ WR-28/18-19	N/A	N/A	N/A
45	EE, Haflong Water Resources Division,	07/2017 to 08/2018	ES/NPSU-Works/ WR-31/18-19	N/A	N/A	N/A

	Haflong					
46	EE, Dhakuakhana Water Resources Division, Dhakuakhana,	02/2017 to 05/2018	ES/NPSU-Works/ WR-14/18-19	1.00	0	0
47	EE, Palasbari Gumi Project (Water Resources), Mirza	01/2013 to 08/2018	ES/NPSU-Works/ WR-32/18-19	N/A	N/A	N/A
48	EE, River Research Station and Soil Research (Water Resources) Division, Basistha, Guwahati	09/2014 to 12/2018	ES/NPSU-Works/ WR-34/18-19	N/A	N/A	N/A
49	EE, Chirang Water Resource Division, Kajalgaon (Office located in Kokrajhar)	07/2017 to 12/2018	ES/NPSU-Works/ WR-35/18-19	N/A	N/A	N/A
50	EE, Kokrajhar Water Resource Division, Kokrajhar	04/2017 to 12/2018	ES/NPSU-Works/ WR-36/18-19	N/A	N/A	N/A
51	EE, Dibrugarh Water Resource Division, Dibrugarh	02/2016 to 07/2018	ES/NPSU-Works/ WR-29/18-19	N/A	N/A	N/A
52	EE, Guwahati East Water Resources Division, Guwahati	09/2014 to 07/2018	ES/NPSU-Works/ WR-21/18-19	N/A	N/A	N/A
TOTAL				158.44	1327.04	667.92

ANNEXURE 'E'

STATEMENT SHOWING THE DIVISION WISE POSITION OF PHYSICAL VERIFICATION OF STOCK & STORE 2018-19

Sl. No.	Name of the Division	Period	I.R. No.	Position of physical verification of Stock & Store
1	EE, Sonitpur Rural Road Division	02/2017 to 03/2018	ES-NPSU-Works/PWD(R)-02/2018-19	N/A
2	EE, Mangaldai Rural Road Division	11/2016 to 04/2018	ES-NPSU-Works/PWD(R)-05/2018-19	N/A
3	EE, Tinsukia Mechanical Division	02/2016 to 08/2018	ES-NPSU-Works/PWD(R)-16/2018-19	Done upto 15/12/2017
4	EE, Maibong Road Division	11/2017 to 09/2018	ES-NPSU-Works/PWD(R)-18/2018-19	N/A
5	EE, Mahur Road Division	02/2017 to 10/2018	ES-NPSU-Works/PWD(R)-19/2018-19	N/A
6	EE, Umpanai Road Division	03/2017 to 12/2018	ES-NPSU-Works/PWD(R)-22/2018-19	Not Done
7	EE, Diphu Electrical Division	06/2017 to 01/2019	ES-NPSU-Works/PWD(Bldg)-02/2018-19	N/A
8	EE, Hamren Road Division	08/2016 to 01/2019	ES-NPSU-Works/PWD(R)-26/2018-19	N/A
9	EE, Bakulia Road Division	09/2016 to 01/2019	ES-NPSU-Works/PWD(R)-25/2018-19	N/A
10	EE, Diphu Building Division	04/2017 to 02/2019	ES-NPSU-Works/PWD(Bldg)-03/2018-19	N/A
11	EE, Diphu Road Division	01/2017 to 12/2018	ES-NPSU-Works/PWD(R)-28/2018-19	N/A
12	EE, Dokmoka Road Division	02/2017 to 12/2018	ES-NPSU-Works/PWD(R)-30/2018-19	N/A
13	EE, Haflong (R&B) Division	01/2017 to 11/2018	ES-NPSU-Works/PWD(R)-27/2018-19	N/A
14	EE, Baithalangso Road Division	07/2017 to 01/2019	ES-NPSU-Works/PWD(R)-01/2018-19	N/A
15	EE, Jorhat NEC Division	08/2016 to 06/2018	ES-NPSU-Works/PWD(R) NEC-07/2018-19	Not Maintained
16	EE, PWD (R&B), Mechanical Division, Jorhat	07/2016 to 06/2018	ES-NPSU-Works/PWD(R)-08/2018-19	Done upto 30/01/2018
17	EE, PWD (R&B), Mechanical Division, Nagaon	06/2016 to 07/2018	ES-NPSU-Works/PWD(R)-17/2018-19	Not Done
18	EE, PWD Sarupathar Rural Road Division	08/2015 to 07/2018	ES-NPSU-Works/PWD(R)-13/2018-19	Done upto 30/09/2017
19	EE, Electrical Building Division, Kokrajhar	03/2010 to 01/2019	ES-NPSU-Works/PWD(Bldg)-01/2018-19	Done upto 22/02/2019
20	EE, PWD, Chirang (R&B), Kajalgaon	06/2017 to 12/2018	Eco-2.1/PWD(R)-23/2018-19	Not Done
21	EE, PWD, Barpeta State Road Division	07/2015 to 03/2018	ES/NPSU-Works/ R-01/2018-19	Not Done.
22	EE, PWD(R),Guwahati NEC Divn., Chandmari (Tranch-II)	CA-2017-18	ES/NPSU-Works/ R-11/2018-19	N/A
23	EE, PWD(R),Guwahati NEC Divn., Chandmari (Tranch-I)	CA-2017-18	ES/NPSU-Works/ R-12/2018-19	N/A
24	EE, PWD (R), Guwahati City Divn-I	01/2017 to 12/2018	ES/NPSU-Works/ R-20/2018-19	Not Done.
25	EE, PWD, Barpeta Rrural Road Division, Barpeta	12/2016 to 02/2019	ES/NPSU-Works/ R-31/2018-19	Not Done.
26	EE, Diphu Mech. Division (Irrigation) Bakulia	11/2016 to 10/2018	ES-NPSU-Works/Irrig-10/2018-19	N/A
27	EE, South NC Hills (Irrigation) Division	01/2017 to 07/2018	ES-NPSU-Works/Irrig-02/2018-19	N/A

28	EE, North NC Hills Division (Irrigation) Maibong	03/2017 to 12/2018	ES-NPSU-Works/Irrig-11/2018-19	N/A
29	EE, Bokajan Division (Irrigation) Sarihajan	07/2017 to 11/2018	ES-NPSU-Works/Irrig-07/2018-19	N/A
30	EE, Karbi Anglong (Irrigation) Diphu	11/2016 to 01/2019	ES-NPSU-Works/Irrig-14/2018-19	N/A

31	EE, Design Division, Water Resources Department, Chandmari, Guwahati	04/2013 to 04/2018	ES/NPSU-Works/ WR-15/18-19	N/A
32	EE, Jorhat Water Resources Division, Jorhat	07/2013 to 04/2018	ES/NPSU-Works/ WR-09/18-19	N/A
33	EE, North Lakhimpur Water Resources Division, North Lakhimpur	09/2010 to 04/2018	ES/NPSU-Works/ WR-11/18-19	Not Done.
34	EE, Majuli Water Resource Division, Garamur, Majuli	08/2013 to 04/2018	ES/NPSU-Works/ WR-13/18-19	Done upto 01/11/2018
35	EE, Dhemaji Water Resources Division, Dhemaji	02/2017 to 05/2018	ES/NPSU-Works/ WR-12/18-19	Done upto 16/02/2017
36	EE, Hydraulic Research (FC) Division, Basistha, Guwahati	01/2015 to 06/2018	ES/NPSU-Works/ WR-16/18-19	Not Done.
37	EE, Guwahati West W.R. Division, Bharalumukh, Kamrup (M)	07/2015 to 05/2018	ES/NPSU-Works/ WR-17/18-19	Not Done.
38	Jorhat Mechanical W.R. Division, Jorhat	11/2013 to 06/2018	ES/NPSU-Works/ WR-18/18-19	Not Done.
39	EE, Cachar Investigation (Water Resources) Division, Badarpur	02/2010 to 05/2018	ES/NPSU-Works/ WR-19/18-19	Not Done.
40	EE, Upper Assam Investigation (WR) Division, Jorhat	12/2016 to 06/2018	ES/NPSU-Works/ WR-20/18-19	Not Done.
41	EE, Karimganj Water Resources Division, Karimganj	01/2017 to 06/2018	ES/NPSU-Works/ WR-30/18-19	Not Done.
42	EE, Guwahati Mechanical Water Resources Division, Basistha Guwahati	08/2015 to 07/2018	ES/NPSU-Works/ WR-25/18-19	Not Done.
43	EE, Silchar Mechanical Water Resources Division, Silchar-1	02/2009 to 07/2018	ES/NPSU-Works/ WR-26/18-19	Done upto 16/08/2018
44	EE, Silchar Water Resources Division, Silchar	01/2011 to 06/2018	ES/NPSU-Works/ WR-28/18-19	Not Done.
45	EE, Haflong Water Resources Division, Haflong	07/2017 to 08/2018	ES/NPSU-Works/ WR-31/18-19	Not Done.
46	EE, Dhakuakhana Water Resources Division, Dhakuakhana,	02/2017 to 05/2018	ES/NPSU-Works/ WR-14/18-19	Not Done.
47	EE, Palasbari Gumi Project (Water Resources), Mirza	01/2013 to 08/2018	ES/NPSU-Works/ WR-32/18-19	Not Done.
48	EE, River Research Station and Soil Research (Water Resources) Division, Basistha, Guwahati	09/2014 to 12/2018	ES/NPSU-Works/ WR-34/18-19	Not Done.
49	EE, Chirang Water Resource Division, Kajalgaon (Office located in Kokrajhar)	07/2017 to 12/2018	ES/NPSU-Works/ WR-35/18-19	Not Done.

50	EE, Kokrajhar Water Resource Division, Kokrajhar	04/2017 to 12/2018	ES/NPSU-Works/ WR-36/18-19	Not Done.
51	EE, Dibrugarh Water Resource Division, Dibrugarh	02/2016 to 07/2018	ES/NPSU-Works/ WR-29/18-19	Done upto 11/10/2017
52	EE, Guwahati East Water Resources Division, Guwahati	09/2014 to 07/2018	ES/NPSU-Works/ WR-21/18-19	Not Done.

ANNEXURE 'F'

STATEMENT SHOWING THE DIVISION WISE POSITION OF AMOUNT LYING UNADJUSTED UNDER MISC. P.W. ADVANCE UP TO 2018-19

Sl. No.	Name of the Division	Period	I.R. No.	Position of Misc. P.W. Advance (₹ in lakh)
1	EE, Sonitpur Rural Road Division	02/2017 to 03/2018	ES-NPSU-Works/PWD(R)-02/2018-19	10.86
2	EE, Mangaldai Rural Road Division	11/2016 to 04/2018	ES-NPSU-Works/PWD(R)-05/2018-19	44.18
3	EE, Tinsukia Mechanical Division	02/2016 to 08/2018	ES-NPSU-Works/PWD(R)-16/2018-19	N/A
4	EE, Maibong Road Division	11/2017 to 09/2018	ES-NPSU-Works/PWD(R)-18/2018-19	N/A
5	EE, Mahur Road Division	02/2017 to 10/2018	ES-NPSU-Works/PWD(R)-19/2018-19	N/A
6	EE, Umpanai Road Division	03/2017 to 12/2018	ES-NPSU-Works/PWD(R)-22/2018-19	N/A
7	EE, Diphu Electrical Division	06/2017 to 01/2019	ES-NPSU-Works/PWD(Bldg)-02/2018-19	N/A
8	EE, Hamren Road Division	08/2016 to 01/2019	ES-NPSU-Works/PWD(R)-26/2018-19	N/A
9	EE, Bakulia Road Division	09/2016 to 01/2019	ES-NPSU-Works/PWD(R)-25/2018-19	N/A
10	EE, Diphu Building Division	04/2017 to 02/2019	ES-NPSU-Works/PWD(Bldg)-03/2018-19	N/A
11	EE, Diphu Road Division	01/2017 to 12/2018	ES-NPSU-Works/PWD(R)-28/2018-19	N/A
12	EE, Dokmoka Road Division	02/2017 to 12/2018	ES-NPSU-Works/PWD(R)-30/2018-19	N/A
13	EE, Haflong (R&B) Division	01/2017 to 11/2018	ES-NPSU-Works/PWD(R)-27/2018-19	N/A
14	EE, Baithalangso Road Division	07/2017 to 01/2019	ES-NPSU-Works/PWD(R)-01/2018-19	N/A
15	EE, Jorhat NEC Division	08/2016 to 06/2018	ES-NPSU-Works/PWD(R) NEC-07/2018-19	Not Maintained
16	EE, PWD (R&B), Mechanical Division, Jorhat	07/2016 to 06/2018	ES-NPSU-Works/PWD(R)-08/2018-19	N/A
17	EE, PWD (R&B), Mechanical Division, Nagaon	06/2016 to 07/2018	ES-NPSU-Works/PWD(R)-17/2018-19	N/A
18	EE, PWD Sarupathar Rural Road Division	08/2015 to 07/2018	ES-NPSU-Works/PWD(R)-13/2018-19	N/A
19	EE, Electrical Building Division, Kokrajhar	03/2010 to 01/2019	ES-NPSU-Works/PWD(Bldg)-01/2018-19	N/A
20	EE, PWD, Chirang (R&B), Kajalgaon	06/2017 to 12/2018	Eco-2.1/PWD(R)-23/2018-19	N/A
21	EE, PWD, Barpeta State Road Division	07/2015 to 03/2018	ES/NPSU-Works/ R-01/2018-19	N/A
22	EE, PWD(R),Guwahati NEC Divn., Chandmari (Tranch-II)	CA-2017-18	ES/NPSU-Works/ R-11/2018-19	N/A
23	EE, PWD(R),Guwahati NEC Divn., Chandmari (Tranch-I)	CA-2017-18	ES/NPSU-Works/ R-12/2018-19	N/A
24	EE, PWD (R), Guwahati City Divn-I	01/2017 to 12/2018	ES/NPSU-Works/ R-20/2018-19	N/A
25	EE, PWD, Barpeta Rrural Road Division, Barpeta	12/2016 to 02/2019	ES/NPSU-Works/ R-31/2018-19	N/A

26	EE, Diphu Mech. Division (Irrigation) Bakulia	11/2016 to 10/2018	ES-NPSU-Works/Irrig-10/2018-19	N/A
27	EE, South NC Hills (Irrigation) Division	01/2017 to 07/2018	ES-NPSU-Works/Irrig-02/2018-19	N/A
28	EE, North NC Hills Division (Irrigation) Maibong	03/2017 to 12/2018	ES-NPSU-Works/Irrig-11/2018-19	N/A
29	EE, Bokajan Division (Irrigation) Sarihajan	07/2017 to 11/2018	ES-NPSU-Works/Irrig-07/2018-19	N/A
30	EE, Karbi Anglong (Irrigation) Diphu	11/2016 to 01/2019	ES-NPSU-Works/Irrig-14/2018-19	N/A
31	EE, Design Division, Water Resources Department, Chandmari, Guwahati	04/2013 to 04/2018	ES/NPSU-Works/ WR-15/18-19	N/A
32	EE, Jorhat Water Resources Division, Jorhat	07/2013 to 04/2018	ES/NPSU-Works/ WR-09/18-19	409.19
33	EE, North Lakhimpur Water Resources Division, North Lakhimpur	09/2010 to 04/2018	ES/NPSU-Works/ WR-11/18-19	Not Maintained
34	EE, Majuli Water Resource Division, Garamur, Majuli	08/2013 to 04/2018	ES/NPSU-Works/ WR-13/18-19	N/A
35	EE, Dhemaji Water Resources Division, Dhemaji	02/2017 to 05/2018	ES/NPSU-Works/ WR-12/18-19	N/A
36	EE, Hydraulic Research (FC) Division, Basistha, Guwahati	01/2015 to 06/2018	ES/NPSU-Works/ WR-16/18-19	5.69
37	EE, Guwahati West W.R. Division, Bharalumukh, Kamrup (M)	07/2015 to 05/2018	ES/NPSU-Works/ WR-17/18-19	0.02
38	Jorhat Mechanical W.R. Division, Jorhat	11/2013 to 06/2018	ES/NPSU-Works/ WR-18/18-19	14.58
39	EE, Cachar Investigation (Water Resources) Division, Badarpur	02/2010 to 05/2018	ES/NPSU-Works/ WR-19/18-19	17.76
40	EE, Upper Assam Investigation (WR) Division, Jorhat	12/2016 to 06/2018	ES/NPSU-Works/ WR-20/18-19	N/A
41	EE, Karimganj Water Resources Division, Karimganj	01/2017 to 06/2018	ES/NPSU-Works/ WR-30/18-19	N/A
42	EE, Guwahati Mechanical Water Resources Division, Basistha Guwahati	08/2015 to 07/2018	ES/NPSU-Works/ WR-25/18-19	Not Maintained
43	EE, Silchar Mechanical Water Resources Division, Silchar-I	02/2009 to 07/2018	ES/NPSU-Works/ WR-26/18-19	0.5
44	EE, Silchar Water Resources Division, Silchar	01/2011 to 06/2018	ES/NPSU-Works/ WR-28/18-19	N/A
45	EE, Haflong Water Resources Division, Haflong	07/2017 to 08/2018	ES/NPSU-Works/ WR-31/18-19	N/A
46	EE, Dhakuakhana Water Resources Division, Dhakuakhana,	02/2017 to 05/2018	ES/NPSU-Works/ WR-14/18-19	N/A
47	EE, Palasbari Gumi Project (Water Resources), Mirza	01/2013 to 08/2018	ES/NPSU-Works/ WR-32/18-19	N/A

48	EE, River Research Station and Soil Research (Water Resources) Division, Basistha, Guwahati	09/2014 to 12/2018.	ES/NPSU-Works/ WR-34/18-19	N/A
49	EE, Chirang Water Resource Division, Kajalgaon (Office located in Kokrajhar)	07/2017 to 12/2018	ES/NPSU-Works/ WR-35/18-19	N/A
50	EE, Kokrajhar Water Resource Division, Kokrajhar	04/2017 to 12/2018	ES/NPSU-Works/ WR-36/18-19	N/A
51	EE, Dibrugarh Water Resource Division, Dibrugarh	02/2016 to 07/2018	ES/NPSU-Works/ WR-29/18-19	N/A
52	EE, Guwahati East Water Resources Division, Guwahati	09/2014 to 07/2018	ES/NPSU-Works/ WR-21/18-19	N/A
			TOAL	502.78

ANNEXURE 'G'

STATEMENT SHOWING THE DIVISION WISE POSITION OF CONTRACTOR LEDGER 2018-19

Sl. No.	Name of the Division	Period	I.R. No.	Month from which contractor Ledger Not maintained
1	EE, Sonitpur Rural Road Division	02/2017 to 03/2018	ES-NPSU-Works/PWD(R)-02/2018-19	Not maintained since 04/2018
2	EE, Mangaldai Rural Road Division	11/2016 to 04/2018	ES-NPSU-Works/PWD(R)-05/2018-19	N/A
3	EE, Tinsukia Mechanical Division	02/2016 to 08/2018	ES-NPSU-Works/PWD(R)-16/2018-19	Not maintained
4	EE, Maibong Road Division	11/2017 to 09/2018	ES-NPSU-Works/PWD(R)-18/2018-19	N/A
5	EE, Mahur Road Division	02/2017 to 10/2018	ES-NPSU-Works/PWD(R)-19/2018-19	Not maintained since 01/2008
6	EE, Umpanai Road Division	03/2017 to 12/2018	ES-NPSU-Works/PWD(R)-22/2018-19	N/A
7	EE, Diphu Electrical Division	06/2017 to 01/2019	ES-NPSU-Works/PWD(Bldg)-02/2018-19	N/A
8	EE, Hamren Road Division	08/2016 to 01/2019	ES-NPSU-Works/PWD(R)-26/2018-19	N/A
9	EE, Bakulia Road Division	09/2016 to 01/2019	ES-NPSU-Works/PWD(R)-25/2018-19	N/A
10	EE, Diphu Building Division	04/2017 to 02/2019	ES-NPSU-Works/PWD(Bldg)-03/2018-19	N/A
11	EE, Diphu Road Division	01/2017 to 12/2018	ES-NPSU-Works/PWD(R)-28/2018-19	Not maintained since 01/2019
12	EE, Dokmoka Road Division	02/2017 to 12/2018	ES-NPSU-Works/PWD(R)-30/2018-19	Not maintained
13	EE, Haflong (R&B) Division	01/2017 to 11/2018	ES-NPSU-Works/PWD(R)-27/2018-19	Not maintained since 05/1994
14	EE, Baithalangso Road Division	07/2017 to 01/2019	ES-NPSU-Works/PWD(R)-01/2018-19	N/A
15	EE, Jorhat NEC Division	08/2016 to 06/2018	ES-NPSU-Works/PWD(R) NEC-07/2018-19	Not maintained since 04/2018
16	EE, PWD (R&B), Mechanical Division, Jorhat	07/2016 to 06/2018	ES-NPSU-Works/PWD(R)-08/2018-19	Not maintained
17	EE, PWD (R&B), Mechanical Division, Nagaon	06/2016 to 07/2018	ES-NPSU-Works/PWD(R)-17/2018-19	Not maintained
18	EE, PWD Sarupathar Rural Road Division	08/2015 to 07/2018	ES-NPSU-Works/PWD(R)-13/2018-19	Not maintained since 04/2018
19	EE, Electrical Building Division, Kokrajhar	03/2010 to 01/2019	ES-NPSU-Works/PWD(Bldg)-01/2018-19	Not maintained
20	EE, PWD, Chirang (R&B), Kajalgaon	06/2017 to 12/2018	Eco-2.1/PWD(R)-23/2018-19	Not maintained
21	EE, PWD, Barpeta State Road Division	07/2015 to 03/2018	ES/NPSU-Works/ R-01/2018-19	Not Maintained
22	EE, PWD(R), Guwahati NEC Divn., Chandmari (Tranch-II)	CA-2017-18	ES/NPSU-Works/ R-11/2018-19	N/A
23	EE, PWD(R), Guwahati NEC Divn., Chandmari (Tranch-I)	CA-2017-18	ES/NPSU-Works/ R-12/2018-19	N/A
24	EE, PWD (R), Guwahati City Divn-I	01/2017 to 12/2018	ES/NPSU-Works/ R-20/2018-19	Not Maintained
25	EE, PWD, Barpeta Rrural Road Division, Barpeta	12/2016 to 02/2019	ES/NPSU-Works/ R-31/2018-19	Not Maintained

26	EE, Diphu Mech. Division (Irrigation) Bakulia	11/2016 to 10/2018	ES-NPSU-Works/Irrig-10/2018-19	Not maintained
27	EE, South NC Hills (Irrigation) Division	01/2017 to 07/2018	ES-NPSU-Works/Irrig-02/2018-19	Not maintained
28	EE, North NC Hills Division (Irrigation) Maibong	03/2017 to 12/2018	ES-NPSU-Works/Irrig-11/2018-19	Not Maintained
29	EE, Bokajan Division (Irrigation) Sarihajan	07/2017 to 11/2018	ES-NPSU-Works/Irrig-07/2018-19	Not maintained
30	EE, Karbi Anglong (Irrigation) Diphu	11/2016 to 01/2019	ES-NPSU-Works/Irrig-14/2018-19	Not maintained

31	EE, Design Division, Water Resources Department, Chandmari, Guwahati	04/2013 to 04/2018	ES/NPSU-Works/ WR-15/18-19	N/A
32	EE, Jorhat Water Resources Division, Jorhat	07/2013 to 04/2018	ES/NPSU-Works/ WR-09/18-19	N/A
33	EE, North Lakhimpur Water Resources Division, North Lakhimpur	09/2010 to 04/2018	ES/NPSU-Works/ WR-11/18-19	Not Maintained
34	EE, Majuli Water Resource Division, Garamur, Majuli	08/2013 to 04/2018	ES/NPSU-Works/ WR-13/18-19	Not Maintained
35	EE, Dhemaji Water Resources Division, Dhemaji	02/2017 to 05/2018	ES/NPSU-Works/ WR-12/18-19	Not Maintained
36	EE, Hydraulic Research (FC) Division, Basistha, Guwahati	01/2015 to 06/2018	ES/NPSU-Works/ WR-16/18-19	Not Maintained
37	EE, Guwahati West W.R. Division, Bharalumukh, Kamrup (M)	07/2015 to 05/2018	ES/NPSU-Works/ WR-17/18-19	Not Maintained
38	Jorhat Mechanical W.R. Division, Jorhat	11/2013 to 06/2018	ES/NPSU-Works/ WR-18/18-19	N/A
39	EE, Cachar Investigation (Water Resources) Division, Badarpur	02/2010 to 05/2018	ES/NPSU-Works/ WR-19/18-19	Not Maintained
40	EE, Upper Assam Investigation (WR) Division, Jorhat	12/2016 to 06/2018	ES/NPSU-Works/ WR-20/18-19	Not Maintained
41	EE, Karimganj Water Resources Division, Karimganj	01/2017 to 06/2018	ES/NPSU-Works/ WR-30/18-19	Not Maintained
42	EE, Guwahati Mechanical Water Resources Division, Basistha Guwahati	08/2015 to 07/2018	ES/NPSU-Works/ WR-25/18-19	Not Maintained
43	EE, Silchar Mechanical Water Resources Division, Silchar-1	02/2009 to 07/2018	ES/NPSU-Works/ WR-26/18-19	Not Maintained
44	EE, Silchar Water Resources Division, Silchar	01/2011 to 06/2018	ES/NPSU-Works/ WR-28/18-19	N/A
45	EE, Haflong Water Resources Division, Haflong	07/2017 to 08/2018	ES/NPSU-Works/ WR-31/18-19	Not Maintained
46	EE, Dhakuakhana Water Resources Division,	02/2017 to 05/2018	ES/NPSU-Works/ WR-14/18-19	Not maintained since 04/2018

	Dhakuakhana,			
47	EE, Palasbari Gumi Project (Water Resources), Mirza	01/2013 to 08/2018	ES/NPSU-Works/ WR-32/18-19	N/A
48	EE, River Research Station and Soil Research (Water Resources) Division, Basistha, Guwahati	09/2014 to 12/2018.	ES/NPSU-Works/ WR-34/18-19	Not Maintained
49	EE, Chirang Water Resource Division, Kajalgaon (Office located in Kokrajhar)	07/2017 to 12/2018	ES/NPSU-Works/ WR-35/18-19	Not Maintained
50	EE, Kokrajhar Water Resource Division, Kokrajhar	04/2017 to 12/2018	ES/NPSU-Works/ WR-36/18-19	Not Maintained
51	EE, Dibrugarh Water Resource Division, Dibrugarh	02/2016 to 07/2018	ES/NPSU-Works/ WR-29/18-19	Not Maintained
52	EE, Guwahati East Water Resources Division, Guwahati	09/2014 to 07/2018	ES/NPSU-Works/ WR-21/18-19	Not Maintained

ANNEXURE 'H'

STATEMENT SHOWING THE DIVISION WISE POSITION OF REGISTER OF WORKS 2018-19

Sl. No.	Name of the Division	Period	I.R. No.	Month from which register of works Ledger Not maintained.
1	EE, Sonitpur Rural Road Division	02/2017 to 03/2018	ES-NPSU-Works/PWD(R)-02/2018-19	Not Maintained Since 04/2018
2	EE, Mangaldai Rural Road Division	11/2016 to 04/2018	ES-NPSU-Works/PWD(R)-05/2018-19	N/A
3	EE, Tinsukia Mechanical Division	02/2016 to 08/2018	ES-NPSU-Works/PWD(R)-16/2018-19	Not Maintained Since 09/2018
4	EE, Maibong Road Division	11/2017 to 09/2018	ES-NPSU-Works/PWD(R)-18/2018-19	N/A
5	EE, Mahur Road Division	02/2017 to 10/2018	ES-NPSU-Works/PWD(R)-19/2018-19	Not Maintained Since 04/2017
6	EE, Umpanai Road Division	03/2017 to 12/2018	ES-NPSU-Works/PWD(R)-22/2018-19	Not Maintained Since 04/2018
7	EE, Diphu Electrical Division	06/2017 to 01/2019	ES-NPSU-Works/PWD(Bldg)-02/2018-19	Not Maintained Since 02/2014
8	EE, Hamren Road Division	08/2016 to 01/2019	ES-NPSU-Works/PWD(R)-26/2018-19	N/A
9	EE, Bakulia Road Division	09/2016 to 01/2019	ES-NPSU-Works/PWD(R)-25/2018-19	N/A
10	EE, Diphu Building Division	04/2017 to 02/2019	ES-NPSU-Works/PWD(Bldg)-03/2018-19	N/A
11	EE, Diphu Road Division	01/2017 to 12/2018	ES-NPSU-Works/PWD(R)-28/2018-19	Not Maintained Since 01/2019
12	EE, Dokmoka Road Division	02/2017 to 12/2018	ES-NPSU-Works/PWD(R)-30/2018-19	N/A
13	EE, Haflong (R&B) Division	01/2017 to 11/2018	ES-NPSU-Works/PWD(R)-27/2018-19	Not Maintained Since 02/2017
14	EE, Baithalangso Road Division	07/2017 to 01/2019	ES-NPSU-Works/PWD(R)-01/2018-19	N/A
15	EE, Jorhat NEC Division	08/2016 to 06/2018	ES-NPSU-Works/PWD(R) NEC-07/2018-19	Not Maintained Since 04/2018
16	EE, PWD (R&B), Mechanical Division, Jorhat	07/2016 to 06/2018	ES-NPSU-Works/PWD(R)-08/2018-19	Not Maintained
17	EE, PWD (R&B), Mechanical Division, Nagaon	06/2016 to 07/2018	ES-NPSU-Works/PWD(R)-17/2018-19	Not Maintained
18	EE, PWD Sarupathar Rural Road Division	08/2015 to 07/2018	ES-NPSU-Works/PWD(R)-13/2018-19	Not Maintained Since 04/2018
19	EE, Electrical Building Division, Kokrajhar	03/2010 to 01/2019	ES-NPSU-Works/PWD(Bldg)-01/2018-19	Not Maintained
20	EE, PWD, Chirang (R&B), Kajalgaon	06/2017 to 12/2018	Eco-2.1/PWD(R)-23/2018-19	Not Maintained
21	EE, PWD, Barpeta State Road Division	07/2015 to 03/2018	ES/NPSU-Works/ R-01/2018-19	Not Maintained
22	EE, PWD(R),Guwahati NEC Divn., Chandmari (Tranch-II)	CA-2017-18	ES/NPSU-Works/ R-11/2018-19	N/A
23	EE, PWD(R),Guwahati NEC Divn., Chandmari (Tranch-I)	CA-2017-18	ES/NPSU-Works/ R-12/2018-19	N/A
24	EE, PWD (R), Guwahati City Divn-I	01/2017 to 12/2018	ES/NPSU-Works/ R-20/2018-19	Not Maintained
25	EE, PWD, Barpeta Rrural Road Division,	12/2016 to 02/2019	ES/NPSU-Works/ R-31/2018-19	Not Maintained

	Barpeta			
26	EE, Diphu Mech. Division (Irrigation) Bakulia	11/2016 to 10/2018	ES-NPSU-Works/Irrig-10/2018-19	Not Maintained Since 11/2018
27	EE, South NC Hills (Irrigation) Division	01/2017 to 07/2018	ES-NPSU-Works/Irrig-02/2018-19	Not Maintained
28	EE, North NC Hills Division (Irrigation) Maibong	03/2017 to 12/2018	ES-NPSU-Works/Irrig-11/2018-19	Not Maintained
29	EE, Bokajan Division (Irrigation) Sarihajan	07/2017 to 11/2018	ES-NPSU-Works/Irrig-07/2018-19	Not Maintained
30	EE, Karbi Anglong (Irrigation) Diphu	11/2016 to 01/2019	ES-NPSU-Works/Irrig-14/2018-19	Not Maintained

31	EE, Design Division, Water Resources Department, Chandmari, Guwahati	04/2013 to 04/2018	ES/NPSU-Works/ WR-15/18-19	N/A
32	EE, Jorhat Water Resources Division, Jorhat	07/2013 to 04/2018	ES/NPSU-Works/ WR-09/18-19	Not Maintained Since 04/2018
33	EE, North Lakhimpur Water Resources Division, North Lakhimpur	09/2010 to 04/2018	ES/NPSU-Works/ WR-11/18-19	Not Maintained Since 04/2017
34	EE, Majuli Water Resource Division, Garamur, Majuli	08/2013 to 04/2018	ES/NPSU-Works/ WR-13/18-19	Not Maintained Since 06/2018
35	EE, Dhemaji Water Resources Division, Dhemaji	02/2017 to 05/2018	ES/NPSU-Works/ WR-12/18-19	Not Maintained Since 04/2018
36	EE, Hydraulic Research (FC) Division, Basistha, Guwahati	01/2015 to 06/2018	ES/NPSU-Works/ WR-16/18-19	N/A
37	EE, Guwahati West W.R. Division, Bharalumukh, Kamrup (M)	07/2015 to 05/2018	ES/NPSU-Works/ WR-17/18-19	Not Maintained
38	Jorhat Mechanical W.R. Division, Jorhat	11/2013 to 06/2018	ES/NPSU-Works/ WR-18/18-19	N/A
39	EE, Cachar Investigation (Water Resources) Division, Badarpur	02/2010 to 05/2018	ES/NPSU-Works/ WR-19/18-19	Not Maintained
40	EE, Upper Assam Investigation (WR) Division, Jorhat	12/2016 to 06/2018	ES/NPSU-Works/ WR-20/18-19	Not Maintained
41	EE, Karimganj Water Resources Division, Karimganj	01/2017 to 06/2018	ES/NPSU-Works/ WR-30/18-19	Not Maintained
42	EE, Guwahati Mechanical Water Resources Division, Basistha Guwahati	08/2015 to 07/2018	ES/NPSU-Works/ WR-25/18-19	Not Maintained
43	EE, Silchar Mechanical Water Resources Division, Silchar-1	02/2009 to 07/2018	ES/NPSU-Works/ WR-26/18-19	Not Maintained
44	EE, Silchar Water Resources Division, Silchar	01/2011 to 06/2018	ES/NPSU-Works/ WR-28/18-19	N/A
45	EE, Haflong Water Resources Division, Haflong	07/2017 to 08/2018	ES/NPSU-Works/ WR-31/18-19	Not Maintained

46	EE, Dhakuakhana Water Resources Division, Dhakuakhana,	02/2017 to 05/2018	ES/NPSU-Works/ WR-14/18-19	Not Maintained Since 04/2018
47	EE, Palasbari Gumi Project (Water Resources), Mirza	01/2013 to 08/2018	ES/NPSU-Works/ WR-32/18-19	N/A
48	EE, River Research Station and Soil Research (Water Resources) Division, Basistha, Guwahati	09/2014 to 12/2018.	ES/NPSU-Works/ WR-34/18-19	Not Maintained
49	EE, Chirang Water Resource Division, Kajalgaon (Office located in Kokrajhar)	07/2017 to 12/2018	ES/NPSU-Works/ WR-35/18-19	Not Maintained
50	EE, Kokrajhar Water Resource Division, Kokrajhar	04/2017 to 12/2018	ES/NPSU-Works/ WR-36/18-19	Not Maintained
51	EE, Dibrugarh Water Resource Division, Dibrugarh	02/2016 to 07/2018	ES/NPSU-Works/ WR-29/18-19	Not Maintained Since 09/2018
52	EE, Guwahati East Water Resources Division, Guwahati	09/2014 to 07/2018	ES/NPSU-Works/ WR-21/18-19	Not Maintained Since 04/2018

ANNEXURE 'I'

**STATEMENT SHOWING THE DIVISION WISE POSITION OF SETTLEMENT WITH TREASURIES AND DELAY IN SUBMISSION OF FORM-51.
2018-19**

Sl. No.	Name of the Division	Period	I.R. No.	Form-51 Reconciliation in Arrear w.e.f
1	EE, Sonitpur Rural Road Division	02/2017 to 03/2018	ES-NPSU-Works/PWD(R)-02/2018-19	04/2017
2	EE, Mangaldai Rural Road Division	11/2016 to 04/2018	ES-NPSU-Works/PWD(R)-05/2018-19	07/1982
3	EE, Tinsukia Mechanical Division	02/2016 to 08/2018	ES-NPSU-Works/PWD(R)-16/2018-19	1990
4	EE, Maibong Road Division	11/2017 to 09/2018	ES-NPSU-Works/PWD(R)-18/2018-19	N/A
5	EE, Mahur Road Division	02/2017 to 10/2018	ES-NPSU-Works/PWD(R)-19/2018-19	06/2012
6	EE, Umpanai Road Division	03/2017 to 12/2018	ES-NPSU-Works/PWD(R)-22/2018-19	N/A
7	EE, Diphu Electrical Division	06/2017 to 01/2019	ES-NPSU-Works/PWD(Bldg)-02/2018-19	N/A
8	EE, Hamren Road Division	08/2016 to 01/2019	ES-NPSU-Works/PWD(R)-26/2018-19	N/A
9	EE, Bakulia Road Division	09/2016 to 01/2019	ES-NPSU-Works/PWD(R)-25/2018-19	02/1999
10	EE, Diphu Building Division	04/2017 to 02/2019	ES-NPSU-Works/PWD(Bldg)-03/2018-19	04/2003
11	EE, Diphu Road Division	01/2017 to 12/2018	ES-NPSU-Works/PWD(R)-28/2018-19	04/2017
12	EE, Dokmoka Road Division	02/2017 to 12/2018	ES-NPSU-Works/PWD(R)-30/2018-19	03/2019
13	EE, Haflong (R&B) Division	01/2017 to 11/2018	ES-NPSU-Works/PWD(R)-27/2018-19	09/2005
14	EE, Baithalangso Road Division	07/2017 to 01/2019	ES-NPSU-Works/PWD(R)-01/2018-19	02/2000
15	EE, Jorhat NEC Division	08/2016 to 06/2018	ES-NPSU-Works/PWD(R) NEC-07/2018-19	06/2018
16	EE, PWD (R&B), Mechanical Division, Jorhat	07/2016 to 06/2018	ES-NPSU-Works/PWD(R)-08/2018-19	10/1988
17	EE, PWD (R&B), Mechanical Division, Nagaon	06/2016 to 07/2018	ES-NPSU-Works/PWD(R)-17/2018-19	03/2016
18	EE, PWD Sarupathar Rural Road Division	08/2015 to 07/2018	ES-NPSU-Works/PWD(R)-13/2018-19	03/1999
19	EE, Electrical Building Division, Kokrajhar	03/2010 to 01/2019	ES-NPSU-Works/PWD(Bldg)-01/2018-19	06/2006
20	EE, PWD, Chirang (R&B), Kajalgaon	06/2017 to 12/2018	Eco-2.1/PWD(R)-23/2018-19	05/2013
21	EE, PWD, Barpeta State Road Division	07/2015 to 03/2018	ES/NPSU-Works/ R-01/2018-19	12/2006
22	EE, PWD(R),Guwahati NEC Divn., Chandmari (Tranch-II)	CA-2017-18	ES/NPSU-Works/ R-11/2018-19	N/A
23	EE, PWD(R),Guwahati NEC Divn., Chandmari (Tranch-I)	CA-2017-18	ES/NPSU-Works/ R-12/2018-19	N/A

24	EE, PWD (R), Guwahati City Divn-I	01/2017 to 12/2018	ES/NPSU-Works/ R-20/2018-19	12/1984
25	EE, PWD, Barpeta Rural Road Division, Barpeta	12/2016 to 02/2019	ES/NPSU-Works/ R-31/2018-19	01/1993
26	EE, Diphu Mech. Division (Irrigation) Bakulia	11/2016 to 10/2018	ES-NPSU-Works/Irrig-10/2018-19	N/A
27	EE, South NC Hills (Irrigation) Division	01/2017 to 07/2018	ES-NPSU-Works/Irrig-02/2018-19	03/2007
28	EE, North NC Hills Division (Irrigation) Maibong	03/2017 to 12/2018	ES-NPSU-Works/Irrig-11/2018-19	N/A
29	EE, Bokajan Division (Irrigation) Sarihajan	07/2017 to 11/2018	ES-NPSU-Works/Irrig-07/2018-19	03/2018
30	EE, Karbi Anglong (Irrigation) Diphu	11/2016 to 01/2019	ES-NPSU-Works/Irrig-14/2018-19	N/A
31	EE, Design Division, Water Resources Department, Chandmari, Guwahati	04/2013 to 04/2018	ES/NPSU-Works/ WR-15/18-19	N/A
32	EE, Jorhat Water Resources Division, Jorhat	07/2013 to 04/2018	ES/NPSU-Works/ WR-09/18-19	Not Maintained
33	EE, North Lakhimpur Water Resources Division, North Lakhimpur	09/2010 to 04/2018	ES/NPSU-Works/ WR-11/18-19	03/2015
34	EE, Majuli Water Resource Division, Garamur, Majuli	08/2013 to 04/2018	ES/NPSU-Works/ WR-13/18-19	12/1987
35	EE, Dhemaji Water Resources Division, Dhemaji	02/2017 to 05/2018	ES/NPSU-Works/ WR-12/18-19	N/A
36	EE, Hydraulic Research (FC) Division, Basistha, Guwahati	01/2015 to 06/2018	ES/NPSU-Works/ WR-16/18-19	10/1989
37	EE, Guwahati West W.R. Division, Bharalumukh, Kamrup (M)	07/2015 to 05/2018	ES/NPSU-Works/ WR-17/18-19	05/1985
38	Jorhat Mechanical W.R. Division, Jorhat	11/2013 to 06/2018	ES/NPSU-Works/ WR-18/18-19	01/1996
39	EE, Cachar Investigation (Water Resources) Division, Badarpur	02/2010 to 05/2018	ES/NPSU-Works/ WR-19/18-19	04/2015
40	EE, Upper Assam Investigation (WR) Division, Jorhat	12/2016 to 06/2018	ES/NPSU-Works/ WR-20/18-19	11/2007
41	EE, Karimganj Water Resources Division, Karimganj	01/2017 to 06/2018	ES/NPSU-Works/ WR-30/18-19	10/2017
42	EE, Guwahati Mechanical Water Resources Division, Basistha Guwahati	08/2015 to 07/2018	ES/NPSU-Works/ WR-25/18-19	02/2017
43	EE, Silchar Mechanical Water Resources Division, Silchar-1	02/2009 to 07/2018	ES/NPSU-Works/ WR-26/18-19	03/2014
44	EE, Silchar Water Resources Division, Silchar	01/2011 to 06/2018	ES/NPSU-Works/ WR-28/18-19	N/A
45	EE, Haflong Water Resources Division, Haflong	07/2017 to 08/2018	ES/NPSU-Works/ WR-31/18-19	Not Maintained
46	EE, Dhakuakhana Water Resources Division, Dhakuakhana,	02/2017 to 05/2018	ES/NPSU-Works/ WR-14/18-19	03/2013
47	EE, Palasbari Gumi Project (Water Resources), Mirza	01/2013 to 08/2018	ES/NPSU-Works/ WR-32/18-19	02/1992

48	EE, River Research Station and Soil Research (Water Resources) Division, Basistha, Guwahati	09/2014 to 12/2018.	ES/NPSU-Works/ WR-34/18-19	11/1999
49	EE, Chirang Water Resource Division, Kajalgaon (Office located in Kokrajhar)	07/2017 to 12/2018	ES/NPSU-Works/ WR-35/18-19	10/2018
50	EE, Kokrajhar Water Resource Division, Kokrajhar	04/2017 to 12/2018	ES/NPSU-Works/ WR-36/18-19	07/1999
51	EE, Dibrugarh Water Resource Division, Dibrugarh	02/2016 to 07/2018	ES/NPSU-Works/ WR-29/18-19	12/1991
52	EE, Guwahati East Water Resources Division, Guwahati	09/2014 to 07/2018	ES/NPSU-Works/ WR-21/18-19	11/1998

ANNEXURE 'J'

STATEMENT SHOWING THE DIVISION WISE POSITION OF OUTSTANDING W.M.C. WITH MONEY VALUE 2018-19

Sl. No.	Name of the Division	Period	I.R. No.	Outstanding WMC 2018-19 Amounting outstanding (₹ in lakh)
1	EE, Sonitpur Rural Road Division	02/2017 to 03/2018	ES-NPSU-Works/PWD(R)-02/2018-19	N/A
2	EE, Mangaldai Rural Road Division	11/2016 to 04/2018	ES-NPSU-Works/PWD(R)-05/2018-19	8.16
3	EE, Tinsukia Mechanical Division	02/2016 to 08/2018	ES-NPSU-Works/PWD(R)-16/2018-19	N/A
4	EE, Maibong Road Division	11/2017 to 09/2018	ES-NPSU-Works/PWD(R)-18/2018-19	N/A
5	EE, Mahur Road Division	02/2017 to 10/2018	ES-NPSU-Works/PWD(R)-19/2018-19	N/A
6	EE, Umpanai Road Division	03/2017 to 12/2018	ES-NPSU-Works/PWD(R)-22/2018-19	N/A
7	EE, Diphu Electrical Division	06/2017 to 01/2019	ES-NPSU-Works/PWD(Bldg)-02/2018-19	N/A
8	EE, Hamren Road Division	08/2016 to 01/2019	ES-NPSU-Works/PWD(R)-26/2018-19	N/A
9	EE, Bakulia Road Division	09/2016 to 01/2019	ES-NPSU-Works/PWD(R)-25/2018-19	N/A
10	EE, Diphu Building Division	04/2017 to 02/2019	ES-NPSU-Works/PWD(Bldg)-03/2018-19	N/A
11	EE, Diphu Road Division	01/2017 to 12/2018	ES-NPSU-Works/PWD(R)-28/2018-19	N/A
12	EE, Dokmoka Road Division	02/2017 to 12/2018	ES-NPSU-Works/PWD(R)-30/2018-19	N/A
13	EE, Haflong (R&B) Division	01/2017 to 11/2018	ES-NPSU-Works/PWD(R)-27/2018-19	N/A
14	EE, Baithalangso Road Division	07/2017 to 01/2019	ES-NPSU-Works/PWD(R)-01/2018-19	N/A
15	EE, Jorhat NEC Division	08/2016 to 06/2018	ES-NPSU-Works/PWD(R) NEC-07/2018-19	N/A
16	EE, PWD (R&B), Mechanical Division, Jorhat	07/2016 to 06/2018	ES-NPSU-Works/PWD(R)-08/2018-19	N/A
17	EE, PWD (R&B), Mechanical Division, Nagaon	06/2016 to 07/2018	ES-NPSU-Works/PWD(R)-17/2018-19	N/A
18	EE, PWD Sarupathar Rural Road Division	08/2015 to 07/2018	ES-NPSU-Works/PWD(R)-13/2018-19	N/A
19	EE, Electrical Building Division, Kokrajhar	03/2010 to 01/2019	ES-NPSU-Works/PWD(Bldg)-01/2018-19	N/A
20	EE, PWD, Chirang (R&B), Kajalgaon	06/2017 to 12/2018	Eco-2.1/PWD(R)-23/2018-19	N/A
21	EE, PWD, Barpeta State Road Division	07/2015 to 03/2018	ES/NPSU-Works/ R-01/2018-19	N/A
22	EE, PWD(R),Guwahati NEC Divn., Chandmari (Tranch-II)	CA-2017-18	ES/NPSU-Works/ R-11/2018-19	N/A
23	EE, PWD(R),Guwahati NEC Divn., Chandmari (Tranch-I)	CA-2017-18	ES/NPSU-Works/ R-12/2018-19	N/A

24	EE, PWD (R), Guwahati City Divn-I	01/2017 to 12/2018	ES/NPSU-Works/ R-20/2018-19	133.83
25	EE, PWD, Barpeta Rural Road Division, Barpeta	12/2016 to 02/2019	ES/NPSU-Works/ R-31/2018-19	N/A
26	EE, Diphu Mech. Division (Irrigation) Bakulia	11/2016 to 10/2018	ES-NPSU-Works/Irrig-10/2018-19	N/A
27	EE, South NC Hills (Irrigation) Division	01/2017 to 07/2018	ES-NPSU-Works/Irrig-02/2018-19	N/A
28	EE, North NC Hills Division (Irrigation) Maibong	03/2017 to 12/2018	ES-NPSU-Works/Irrig-11/2018-19	N/A
29	EE, Bokajan Division (Irrigation) Sarihajan	07/2017 to 11/2018	ES-NPSU-Works/Irrig-07/2018-19	N/A
30	EE, Karbi Anglong (Irrigation) Diphu	11/2016 to 01/2019	ES-NPSU-Works/Irrig-14/2018-19	N/A
31	EE, Design Division, Water Resources Department, Chandmari, Guwahati	04/2013 to 04/2018	ES/NPSU-Works/ WR-15/18-19	N/A
32	EE, Jorhat Water Resources Division, Jorhat	07/2013 to 04/2018	ES/NPSU-Works/ WR-09/18-19	Not Maintained
33	EE, North Lakhimpur Water Resources Division, North Lakhimpur	09/2010 to 04/2018	ES/NPSU-Works/ WR-11/18-19	Not Maintained
34	EE, Majuli Water Resource Division, Garamur, Majuli	08/2013 to 04/2018	ES/NPSU-Works/ WR-13/18-19	N/A
35	EE, Dhemaji Water Resources Division, Dhemaji	02/2017 to 05/2018	ES/NPSU-Works/ WR-12/18-19	N/A
36	EE, Hydraulic Research (FC) Division, Basistha, Guwahati	01/2015 to 06/2018	ES/NPSU-Works/ WR-16/18-19	N/A
37	EE, Guwahati West W.R. Division, Bharalumukh, Kamrup (M)	07/2015 to 05/2018	ES/NPSU-Works/ WR-17/18-19	N/A
38	Jorhat Mechanical W.R. Division, Jorhat	11/2013 to 06/2018	ES/NPSU-Works/ WR-18/18-19	N/A
39	EE, Cachar Investigation (Water Resources) Division, Badarpur	02/2010 to 05/2018	ES/NPSU-Works/ WR-19/18-19	0.84
40	EE, Upper Assam Investigation (WR) Division, Jorhat	12/2016 to 06/2018	ES/NPSU-Works/ WR-20/18-19	N/A
41	EE, Karimganj Water Resources Division, Karimganj	01/2017 to 06/2018	ES/NPSU-Works/ WR-30/18-19	N/A
42	EE, Guwahati Mechanical Water Resources Division, Basistha Guwahati	08/2015 to 07/2018	ES/NPSU-Works/ WR-25/18-19	15.88
43	EE, Silchar Mechanical Water Resources Division, Silchar-1	02/2009 to 07/2018	ES/NPSU-Works/ WR-26/18-19	N/A
44	EE, Silchar Water Resources Division, Silchar	01/2011 to 06/2018	ES/NPSU-Works/ WR-28/18-19	N/A
45	EE, Haflong Water Resources Division, Haflong	07/2017 to 08/2018	ES/NPSU-Works/ WR-31/18-19	N/A
46	EE, Dhakuakhana Water Resources Division, Dhakuakhana,	02/2017 to 05/2018	ES/NPSU-Works/ WR-14/18-19	N/A
47	EE, Palasbari Gumi Project (Water Resources), Mirza	01/2013 to 08/2018	ES/NPSU-Works/ WR-32/18-19	N/A
48	EE, River Research Station and Soil Research (Water Resources) Division, Basistha, Guwahati	09/2014 to 12/2018.	ES/NPSU-Works/ WR-34/18-19	N/A
49	EE, Chirang Water Resource Division, Kajalgaon (Office located in Kokrajhar)	07/2017 to 12/2018	ES/NPSU-Works/ WR-35/18-19	N/A

50	EE, Kokrajhar Water Resource Division, Kokrajhar	04/2017 to 12/2018	ES/NPSU-Works/ WR-36/18-19	N/A
51	EE, Dibrugarh Water Resource Division, Dibrugarh	02/2016 to 07/2018	ES/NPSU-Works/ WR-29/18-19	N/A
52	EE, Guwahati East Water Resources Division, Guwahati	09/2014 to 07/2018	ES/NPSU-Works/ WR-21/18-19	N/A
TOTAL				158.71

ANNEXURE 'K'

STATEMENT SHOWING THE DIVISION WISE POSITION OF AMOUNT LYING UNDER CASH SETTLEMENT SUSPENSE 2018-19

Sl. No.	Name of the Division	Period	I.R. No.	Inward Claim (₹ in lakh)	Outward Claim (₹ in lakh)
1	EE, Sonitpur Rural Road Division	02/2017 to 03/2018	ES-NPSU-Works/PWD(R)-02/2018-19	5.36	1.66
2	EE, Mangaldai Rural Road Division	11/2016 to 04/2018	ES-NPSU-Works/PWD(R)-05/2018-19	13.71	7.93
3	EE, Tinsukia Mechanical Division	02/2016 to 08/2018	ES-NPSU-Works/PWD(R)-16/2018-19	N/A	N/A
4	EE, Maibong Road Division	11/2017 to 09/2018	ES-NPSU-Works/PWD(R)-18/2018-19	N/A	N/A
5	EE, Mahur Road Division	02/2017 to 10/2018	ES-NPSU-Works/PWD(R)-19/2018-19	N/A	N/A
6	EE, Umpanai Road Division	03/2017 to 12/2018	ES-NPSU-Works/PWD(R)-22/2018-19	N/A	N/A
7	EE, Diphu Electrical Division	06/2017 to 01/2019	ES-NPSU-Works/PWD(Bldg)-02/2018-19	N/A	N/A
8	EE, Hamren Road Division	08/2016 to 01/2019	ES-NPSU-Works/PWD(R)-26/2018-19	N/A	N/A
9	EE, Bakulia Road Division	09/2016 to 01/2019	ES-NPSU-Works/PWD(R)-25/2018-19	N/A	N/A
10	EE, Diphu Building Division	04/2017 to 02/2019	ES-NPSU-Works/PWD(Bldg)-03/2018-19	N/A	N/A
11	EE, Diphu Road Division	01/2017 to 12/2018	ES-NPSU-Works/PWD(R)-28/2018-19	N/A	N/A
12	EE, Dokmoka Road Division	02/2017 to 12/2018	ES-NPSU-Works/PWD(R)-30/2018-19	N/A	N/A
13	EE, Haflong (R&B) Division	01/2017 to 11/2018	ES-NPSU-Works/PWD(R)-27/2018-19	N/A	N/A
14	EE, Baithalangso Road Division	07/2017 to 01/2019	ES-NPSU-Works/PWD(R)-01/2018-19	N/A	N/A
15	EE, Jorhat NEC Division	08/2016 to 06/2018	ES-NPSU-Works/PWD(R) NEC-07/2018-19	N/A	N/A
16	EE, PWD (R&B), Mechanical Division, Jorhat	07/2016 to 06/2018	ES-NPSU-Works/PWD(R)-08/2018-19	N/A	N/A
17	EE, PWD (R&B), Mechanical Division, Nagaon	06/2016 to 07/2018	ES-NPSU-Works/PWD(R)-17/2018-19	N/A	N/A
18	EE, PWD Sarupathar Rural Road Division	08/2015 to 07/2018	ES-NPSU-Works/PWD(R)-13/2018-19	N/A	N/A
19	EE, Electrical Building Division, Kokrajhar	03/2010 to 01/2019	ES-NPSU-Works/PWD(Bldg)-01/2018-19	N/A	N/A
20	EE, PWD, Chirang (R&B), Kajalgaon	06/2017 to 12/2018	Eco-2.1/PWD(R)-23/2018-19	N/A	N/A
21	EE, PWD, Barpeta State Road Division	07/2015 to 03/2018	ES/NPSU-Works/ R-01/2018-19	N/A	N/A
22	EE, PWD(R),Guwahati NEC Divn., Chandmari (Tranch-II)	CA-2017-18	ES/NPSU-Works/ R-11/2018-19	N/A	N/A
23	EE, PWD(R),Guwahati NEC Divn., Chandmari (Tranch-I)	CA-2017-18	ES/NPSU-Works/ R-12/2018-19	N/A	N/A
24	EE, PWD (R), Guwahati City Divn-I	01/2017 to 12/2018	ES/NPSU-Works/ R-20/2018-19	23.11	5.78
25	EE, PWD, Barpeta Rrural Road Division, Barpeta	12/2016 to 02/2019	ES/NPSU-Works/ R-31/2018-19	34.71	17.6

26	EE, Diphu Mech. Division (Irrigation) Bakulia	11/2016 to 10/2018	ES-NPSU-Works/Irrig-10/2018-19	N/A	N/A
27	EE, South NC Hills (Irrigation) Division	01/2017 to 07/2018	ES-NPSU-Works/Irrig-02/2018-19	N/A	N/A
28	EE, North NC Hills Division (Irrigation) Maibong	03/2017 to 12/2018	ES-NPSU-Works/Irrig-11/2018-19	N/A	N/A
29	EE, Bokajan Division (Irrigation) Sarihajan	07/2017 to 11/2018	ES-NPSU-Works/Irrig-07/2018-19	N/A	N/A
30	EE, Karbi Anglong (Irrigation) Diphu	11/2016 to 01/2019	ES-NPSU-Works/Irrig-14/2018-19	N/A	N/A
31	EE, Design Division, Water Resources Department, Chandmari, Guwahati	04/2013 to 04/2018	ES/NPSU-Works/ WR-15/18-19	N/A	N/A
32	EE, Jorhat Water Resources Division, Jorhat	07/2013 to 04/2018	ES/NPSU-Works/ WR-09/18-19	52.89	0.85
33	EE, North Lakhimpur Water Resources Division, North Lakhimpur	09/2010 to 04/2018	ES/NPSU-Works/ WR-11/18-19	10.27	0.47
34	EE, Majuli Water Resource Division, Garamur, Majuli	08/2013 to 04/2018	ES/NPSU-Works/ WR-13/18-19	0.72	Not Maintained
35	EE, Dhemaji Water Resources Division, Dhemaji	02/2017 to 05/2018	ES/NPSU-Works/ WR-12/18-19	N/A	N/A
36	EE, Hydraulic Research (FC) Division, Basistha, Guwahati	01/2015 to 06/2018	ES/NPSU-Works/ WR-16/18-19	0.57	2.83
37	EE, Guwahati West W.R. Division, Bharalumukh, Kamrup (M)	07/2015 to 05/2018	ES/NPSU-Works/ WR-17/18-19	N/A	N/A
38	Jorhat Mechanical W.R. Division, Jorhat	11/2013 to 06/2018	ES/NPSU-Works/ WR-18/18-19	N/A	N/A
39	EE, Cachar Investigation (Water Resources) Division, Badarpur	02/2010 to 05/2018	ES/NPSU-Works/ WR-19/18-19	1.01	4.48
40	EE, Upper Assam Investigation (WR) Division, Jorhat	12/2016 to 06/2018	ES/NPSU-Works/ WR-20/18-19	N/A	N/A
41	EE, Karimganj Water Resources Division, Karimganj	01/2017 to 06/2018	ES/NPSU-Works/ WR-30/18-19	10.27	10.6
42	EE, Guwahati Mechanical Water Resources Division, Basistha Guwahati	08/2015 to 07/2018	ES/NPSU-Works/ WR-25/18-19	3.18	1.75
43	EE, Silchar Mechanical Water Resources Division, Silchar-I	02/2009 to 07/2018	ES/NPSU-Works/ WR-26/18-19	N/A	N/A
44	EE, Silchar Water Resources Division, Silchar	01/2011 to 06/2018	ES/NPSU-Works/ WR-28/18-19	N/A	N/A
45	EE, Haflong Water Resources Division, Haflong	07/2017 to 08/2018	ES/NPSU-Works/ WR-31/18-19	N/A	N/A
46	EE, Dhakuakhana Water Resources Division, Dhakuakhana,	02/2017 to 05/2018	ES/NPSU-Works/ WR-14/18-19	N/A	N/A

47	EE, Palasbari Gumi Project (Water Resources), Mirza	01/2013 to 08/2018	ES/NPSU-Works/ WR-32/18-19	N/A	N/A
48	EE, River Research Station and Soil Research (Water Resources) Division, Basistha, Guwahati	09/2014 to 12/2018.	ES/NPSU-Works/ WR-34/18-19	1.00	8.87
49	EE, Chirang Water Resource Division, Kajalgaon (Office located in Kokrajhar)	07/2017 to 12/2018	ES/NPSU-Works/ WR-35/18-19	N/A	N/A
50	EE, Kokrajhar Water Resource Division, Kokrajhar	04/2017 to 12/2018	ES/NPSU-Works/ WR-36/18-19	N/A	N/A
51	EE, Dibrugarh Water Resource Division, Dibrugarh	02/2016 to 07/2018	ES/NPSU-Works/ WR-29/18-19	33.24	4.17
52	EE, Guwahati East Water Resources Division, Guwahati	09/2014 to 07/2018	ES/NPSU-Works/ WR-21/18-19	4.4	22.47
			TOTAL	194.44	89.46

ANNEXURE 'L'

STATEMENT SHOWING THE DIVISION WISE POSITION OF PAYMENT MADE THROUGH HAND RECEIPT DURING THE YEAR 2018-19

Sl. No.	Name of the Division	Period	I.R. No.	Amount (₹ in lakh)
1	EE, Sonitpur Rural Road Division	02/2017 to 03/2018	ES-NPSU-Works/PWD(R)-02/2018-19	N/A
2	EE, Mangaldai Rural Road Division	11/2016 to 04/2018	ES-NPSU-Works/PWD(R)-05/2018-19	N/A
3	EE, Tinsukia Mechanical Division	02/2016 to 08/2018	ES-NPSU-Works/PWD(R)-16/2018-19	N/A
4	EE, Maibong Road Division	11/2017 to 09/2018	ES-NPSU-Works/PWD(R)-18/2018-19	N/A
5	EE, Mahur Road Division	02/2017 to 10/2018	ES-NPSU-Works/PWD(R)-19/2018-19	N/A
6	EE, Umpanai Road Division	03/2017 to 12/2018	ES-NPSU-Works/PWD(R)-22/2018-19	N/A
7	EE, Diphu Electrical Division	06/2017 to 01/2019	ES-NPSU-Works/PWD(Bldg)-02/2018-19	N/A
8	EE, Hamren Road Division	08/2016 to 01/2019	ES-NPSU-Works/PWD(R)-26/2018-19	N/A
9	EE, Bakulia Road Division	09/2016 to 01/2019	ES-NPSU-Works/PWD(R)-25/2018-19	N/A
10	EE, Diphu Building Division	04/2017 to 02/2019	ES-NPSU-Works/PWD(Bldg)-03/2018-19	N/A
11	EE, Diphu Road Division	01/2017 to 12/2018	ES-NPSU-Works/PWD(R)-28/2018-19	N/A
12	EE, Dokmoka Road Division	02/2017 to 12/2018	ES-NPSU-Works/PWD(R)-30/2018-19	N/A
13	EE, Haflong (R&B) Division	01/2017 to 11/2018	ES-NPSU-Works/PWD(R)-27/2018-19	N/A
14	EE, Baithalangso Road Division	07/2017 to 01/2019	ES-NPSU-Works/PWD(R)-01/2018-19	N/A
15	EE, Jorhat NEC Division	08/2016 to 06/2018	ES-NPSU-Works/PWD(R) NEC-07/2018-19	N/A
16	EE, PWD (R&B), Mechanical Division, Jorhat	07/2016 to 06/2018	ES-NPSU-Works/PWD(R)-08/2018-19	N/A
17	EE, PWD (R&B), Mechanical Division, Nagaon	06/2016 to 07/2018	ES-NPSU-Works/PWD(R)-17/2018-19	N/A
18	EE, PWD Sarupathar Rural Road Division	08/2015 to 07/2018	ES-NPSU-Works/PWD(R)-13/2018-19	N/A
19	EE, Electrical Building Division, Kokrajhar	03/2010 to 01/2019	ES-NPSU-Works/PWD(Bldg)-01/2018-19	N/A
20	EE, PWD, Chirang (R&B), Kajalgaon	06/2017 to 12/2018	Eco-2.1/PWD(R)-23/2018-19	N/A
21	EE, PWD, Barpeta State Road Division	07/2015 to 03/2018	ES/NPSU-Works/ R-01/2018-19	N/A
22	EE, PWD(R),Guwahati NEC Divn., Chandmari (Tranch-II)	CA-2017-18	ES/NPSU-Works/ R-11/2018-19	N/A
23	EE, PWD(R),Guwahati NEC Divn., Chandmari (Tranch-I)	CA-2017-18	ES/NPSU-Works/ R-12/2018-19	N/A
24	EE, PWD (R), Guwahati City Divn-I	01/2017 to 12/2018	ES/NPSU-Works/ R-20/2018-19	N/A

25	EE, PWD, Barpeta Rural Road Division, Barpeta	12/2016 to 02/2019	ES/NPSU-Works/ R-31/2018-19	N/A
26	EE, Diphu Mech. Division (Irrigation) Bakulia	11/2016 to 10/2018	ES-NPSU-Works/Irrig-10/2018-19	N/A
27	EE, South NC Hills (Irrigation) Division	01/2017 to 07/2018	ES-NPSU-Works/Irrig-02/2018-19	N/A
28	EE, North NC Hills Division (Irrigation) Maibong	03/2017 to 12/2018	ES-NPSU-Works/Irrig-11/2018-19	N/A
29	EE, Bokajan Division (Irrigation) Sarihajan	07/2017 to 11/2018	ES-NPSU-Works/Irrig-07/2018-19	N/A
30	EE, Karbi Anglong (Irrigation) Diphu	11/2016 to 01/2019	ES-NPSU-Works/Irrig-14/2018-19	N/A

31	EE, Design Division, Water Resources Department, Chandmari, Guwahati	04/2013 to 04/2018	ES/NPSU-Works/ WR-15/18-19	N/A
32	EE, Jorhat Water Resources Division, Jorhat	07/2013 to 04/2018	ES/NPSU-Works/ WR-09/18-19	N/A
33	EE, North Lakhimpur Water Resources Division, North Lakhimpur	09/2010 to 04/2018	ES/NPSU-Works/ WR-11/18-19	N/A
34	EE, Majuli Water Resource Division, Garamur, Majuli	08/2013 to 04/2018	ES/NPSU-Works/ WR-13/18-19	N/A
35	EE, Dhemaji Water Resources Division, Dhemaji	02/2017 to 05/2018	ES/NPSU-Works/ WR-12/18-19	N/A
36	EE, Hydraulic Research (FC) Division, Basistha, Guwahati	01/2015 to 06/2018	ES/NPSU-Works/ WR-16/18-19	N/A
37	EE, Guwahati West W.R. Division, Bharalumukh, Kamrup (M)	07/2015 to 05/2018	ES/NPSU-Works/ WR-17/18-19	N/A
38	Jorhat Mechanical W.R. Division, Jorhat	11/2013 to 06/2018	ES/NPSU-Works/ WR-18/18-19	N/A
39	EE, Cachar Investigation (Water Resources) Division, Badarpur	02/2010 to 05/2018	ES/NPSU-Works/ WR-19/18-19	N/A
40	EE, Upper Assam Investigation (WR) Division, Jorhat	12/2016 to 06/2018	ES/NPSU-Works/ WR-20/18-19	N/A
41	EE, Karimganj Water Resources Division, Karimganj	01/2017 to 06/2018	ES/NPSU-Works/ WR-30/18-19	N/A
42	EE, Guwahati Mechanical Water Resources Division, Basistha Guwahati	08/2015 to 07/2018	ES/NPSU-Works/ WR-25/18-19	N/A
43	EE, Silchar Mechanical Water Resources Division, Silchar-1	02/2009 to 07/2018	ES/NPSU-Works/ WR-26/18-19	N/A
44	EE, Silchar Water Resources Division, Silchar	01/2011 to 06/2018	ES/NPSU-Works/ WR-28/18-19	N/A
45	EE, Haflong Water Resources Division, Haflong	07/2017 to 08/2018	ES/NPSU-Works/ WR-31/18-19	N/A

46	EE, Dhakuakhana Water Resources Division, Dhakuakhana,	02/2017 to 05/2018	ES/NPSU-Works/ WR-14/18-19	N/A
47	EE, Palasbari Gumi Project (Water Resources), Mirza	01/2013 to 08/2018	ES/NPSU-Works/ WR-32/18-19	N/A
48	EE, River Research Station and Soil Research (Water Resources) Division, Basistha, Guwahati	09/2014 to 12/2018.	ES/NPSU-Works/ WR-34/18-19	N/A
49	EE, Chirang Water Resource Division, Kajalgaon (Office located in Kokrajhar)	07/2017 to 12/2018	ES/NPSU-Works/ WR-35/18-19	N/A
50	EE, Kokrajhar Water Resource Division, Kokrajhar	04/2017 to 12/2018	ES/NPSU-Works/ WR-36/18-19	N/A
51	EE, Dibrugarh Water Resource Division, Dibrugarh	02/2016 to 07/2018	ES/NPSU-Works/ WR-29/18-19	N/A
52	EE, Guwahati East Water Resources Division, Guwahati	09/2014 to 07/2018	ES/NPSU-Works/ WR-21/2018-19	N/A

ANNEXURE 'M'

STATEMENT SHOWING THE DIVISION WISE POSITION OF EXCESS EXPENDITURE OVER SANCTIONED ESTIMATES 2018-19

Sl. No.	Name of the Division	Period	I.R. No.	No. of Scheme/works	Amount (₹ in lakh)	Excess Expendr. Incurred (₹ in lakh)
1	EE, Sonitpur Rural Road Division	02/2017 to 03/2018	ES-NPSU-Works/PWD(R)-02/2018-19	-	-	-
2	EE, Mangaldai Rural Road Division	11/2016 to 04/2018	ES-NPSU-Works/PWD(R)-05/2018-19	-	-	-
3	EE, Tinsukia Mechanical Division	02/2016 to 08/2018	ES-NPSU-Works/PWD(R)-16/2018-19	-	-	-
4	EE, Maibong Road Division	11/2017 to 09/2018	ES-NPSU-Works/PWD(R)-18/2018-19	-	-	-
5	EE, Mahur Road Division	02/2017 to 10/2018	ES-NPSU-Works/PWD(R)-19/2018-19	-	-	-
6	EE, Umpanai Road Division	03/2017 to 12/2018	ES-NPSU-Works/PWD(R)-22/2018-19	-	-	-
7	EE, Diphu Electrical Division	06/2017 to 01/2019	ES-NPSU-Works/PWD(Bldg)-02/2018-19	-	-	-
8	EE, Hamren Road Division	08/2016 to 01/2019	ES-NPSU-Works/PWD(R)-26/2018-19	-	-	-
9	EE, Bakulia Road Division	09/2016 to 01/2019	ES-NPSU-Works/PWD(R)-25/2018-19	-	-	-
10	EE, Diphu Building Division	04/2017 to 02/2019	ES-NPSU-Works/PWD(Bldg)-03/2018-19	-	-	-
11	EE, Diphu Road Division	01/2017 to 12/2018	ES-NPSU-Works/PWD(R)-28/2018-19	-	-	-
12	EE, Dokmoka Road Division	02/2017 to 12/2018	ES-NPSU-Works/PWD(R)-30/2018-19	-	-	-
13	EE, Haflong (R&B) Division	01/2017 to 11/2018	ES-NPSU-Works/PWD(R)-27/2018-19	-	-	-
14	EE, Baithalangso Road Division	07/2017 to 01/2019	ES-NPSU-Works/PWD(R)-01/2018-19	-	-	-
15	EE, Jorhat NEC Division	08/2016 to 06/2018	ES-NPSU-Works/PWD(R) NEC-07/2018-19	-	-	-
16	EE, PWD (R&B), Mechanical Division, Jorhat	07/2016 to 06/2018	ES-NPSU-Works/PWD(R)-08/2018-19	-	-	-
17	EE, PWD (R&B), Mechanical Division, Nagaon	06/2016 to 07/2018	ES-NPSU-Works/PWD(R)-17/2018-19	-	-	-
18	EE, PWD Sarupathar Rural Road Division	08/2015 to 07/2018	ES-NPSU-Works/PWD(R)-13/2018-19	-	-	-
19	EE, Electrical Building Division, Kokrajhar	03/2010 to 01/2019	ES-NPSU-Works/PWD(Bldg)-01/2018-19	-	-	-
20	EE, PWD, Chirang (R&B), Kajalgaon	06/2017 to 12/2018	Eco-2.1/PWD(R)-23/2018-19	-	-	-
21	EE, PWD, Barpeta State Road Division	07/2015 to 03/2018	ES/NPSU-Works/ R-01/2018-19	-	-	-
22	EE, PWD(R),Guwahati NEC Divn., Chandmari (Tranch-II)	CA-2017-18	ES/NPSU-Works/ R-11/2018-19	-	-	-
23	EE, PWD(R),Guwahati NEC Divn., Chandmari (Tranch-I)	CA-2017-18	ES/NPSU-Works/ R-12/2018-19	-	-	-
24	EE, PWD (R), Guwahati City Divn-I	01/2017 to 12/2018	ES/NPSU-Works/ R-20/2018-19	-	-	-

25	EE, PWD, Barpeta Rrural Road Division, Barpeta	12/2016 to 02/2019	ES/NPSU-Works/ R-31/2018-19	-	-	-
26	EE, Diphu Mech. Division (Irrigation) Bakulia	11/2016 to 10/2018	ES-NPSU-Works/Irrig-10/2018-19	-	-	-
27	EE, South NC Hills (Irrigation) Division	01/2017 to 07/2018	ES-NPSU-Works/Irrig-02/2018-19	-	-	-
28	EE, North NC Hills Division (Irrigation) Maibong	03/2017 to 12/2018	ES-NPSU-Works/Irrig-11/2018-19	-	-	-
29	EE, Bokajan Division (Irrigation) Sarihajan	07/2017 to 11/2018	ES-NPSU-Works/Irrig-07/2018-19			
30	EE, Karbi Anglong (Irrigation) Diphu	11/2016 to 01/2019	ES-NPSU-Works/Irrig-14/2018-19	-	-	-

31	EE, Design Division, Water Resources Department, Chandmari, Guwahati	04/2013 to 04/2018	ES/NPSU-Works/ WR-15/18-19	-	-	-
32	EE, Jorhat Water Resources Division, Jorhat	07/2013 to 04/2018	ES/NPSU-Works/ WR-09/18-19	-	-	-
33	EE, North Lakhimpur Water Resources Division, North Lakhimpur	09/2010 to 04/2018	ES/NPSU-Works/ WR-11/18-19	-	-	-
34	EE, Majuli Water Resource Division, Garamur, Majuli	08/2013 to 04/2018	ES/NPSU-Works/ WR-13/18-19	-	-	-
35	EE, Dhemaji Water Resources Division, Dhemaji	02/2017 to 05/2018	ES/NPSU-Works/ WR-12/18-19	-	-	-
36	EE, Hydraulic Research (FC) Division, Basistha, Guwahati	01/2015 to 06/2018	ES/NPSU-Works/ WR-16/18-19	-	-	-
37	EE, Guwahati West W.R. Division, Bharalumukh, Kamrup (M)	07/2015 to 05/2018	ES/NPSU-Works/ WR-17/18-19	-	-	-
38	Jorhat Mechanical W.R. Division, Jorhat	11/2013 to 06/2018	ES/NPSU-Works/ WR-18/18-19			
39	EE, Cachar Investigation (Water Resources) Division, Badarpur	02/2010 to 05/2018	ES/NPSU-Works/ WR-19/18-19	-	-	-
40	EE, Upper Assam Investigation (WR) Division, Jorhat	12/2016 to 06/2018	ES/NPSU-Works/ WR-20/18-19	-	-	-
41	EE, Karimganj Water Resources Division, Karimganj	01/2017 to 06/2018	ES/NPSU-Works/ WR-30/18-19	-	-	-
42	EE, Guwahati Mechanical Water Resources Division, Basistha Guwahati	08/2015 to 07/2018	ES/NPSU-Works/ WR-25/18-19	-	-	-
43	EE, Silchar Mechanical Water Resources Division, Silchar-1	02/2009 to 07/2018	ES/NPSU-Works/ WR-26/18-19	-	-	-
44	EE, Silchar Water Resources Division, Silchar	01/2011 to 06/2018	ES/NPSU-Works/ WR-28/18-19	-	-	-
45	EE, Haflong Water Resources Division, Haflong	07/2017 to 08/2018	ES/NPSU-Works/ WR-31/18-19	-	-	-
46	EE, Dhakuakhana Water Resources Division, Dhakuakhana,	02/2017 to 05/2018	ES/NPSU-Works/ WR-14/18-19	-	-	-

47	EE, Palasbari Gumi Project (Water Resources), Mirza	01/2013 to 08/2018	ES/NPSU-Works/ WR-32/18-19	-	-	-
48	EE, River Research Station and Soil Research (Water Resources) Division, Basistha, Guwahati	09/2014 to 12/2018.	ES/NPSU-Works/ WR-34/18-19			
49	EE, Chirang Water Resource Division, Kajalgaon (Office located in Kokrajhar)	07/2017 to 12/2018	ES/NPSU-Works/ WR-35/18-19	-	-	-
50	EE, Kokrajhar Water Resource Division, Kokrajhar	04/2017 to 12/2018	ES/NPSU-Works/ WR-36/18-19	-	-	-
51	EE, Dibrugarh Water Resource Division, Dibrugarh	02/2016 to 07/2018	ES/NPSU-Works/ WR-29/18-19	-	-	-
52	EE, Guwahati East Water Resources Division, Guwahati	09/2014 to 07/2018	ES/NPSU-Works/ WR-21/18-19	-	-	-

N/A=Not Available

Sr. Audit Officer/ES-NPSU(Works)