

## Executive Summary

This Report contains 28 paragraphs (Social Sector: 14, Economic Sector: 7 and General Sector: 7 including 3 general paragraphs) and 2 performance audit reports under Economic Sector. The draft audit paragraphs and draft performance audit reports were sent to the Commissioner/Secretary of the Departments concerned with a request to furnish replies within six weeks. However, in respect of 14 paragraphs included in the Report, no replies were received. The audit findings relating to the draft performance reviews were discussed with the Commissioners/Secretaries to the State Government and the views of the Government were incorporated wherever appropriate. A synopsis of the important findings contained in the Report is presented below.

## SOCIAL SECTOR

### Compliance Audit

Secretary, Srimanta Sankardeva Kalakshetra Society and Government of Assam could not complete the construction of auditorium complex despite elapse of more than seven years from the stipulated date of completion rendering the expenditure of ₹17.72 crore unproductive.

**(Paragraph 1.2.1)**

Axom Sarba Siksha Abhijan Mission incurred wasteful expenditure of ₹1.68 crore towards printing of 15 unapproved books in large numbers.

**(Paragraph 1.2.2)**

Mission Director, NRHM , Guwahati and GoA made deviation in the revised estimate from the approved estimate without obtaining approval from Government of India, which resulted the expenditure of ₹46.50 crore incurred on incomplete Super Specialty Hospital unfruitful.

**(Paragraph 1.2.3)**

Joint Director of Health Services, Morigaon neither revived the functioning of the 'Auxiliary Nurse Midwife' training school nor utilised the services of the 13 employees gainfully. This resulted in the expenditure of ₹1.25 crore incurred on their salaries unfruitful.

**(Paragraph 1.2.4)**

Deputy Director (Hills), Panchayat and Rural Development, Karbi Anglong showed an amount of ₹16.50 lakh as disbursed to three Block Development Officers, which was suspected to be misappropriated as receipt and utilization of the funds by the blocks were not available on record.

**(Paragraph 1.2.5)**

Director, Social Welfare, Assam incurred an extra expenditure of ₹1.93 crore towards procurement of stationery items and utensils at a higher rate without inviting open tender in violation of the laid down provision, which was avoidable.

**(Paragraph 1.2.6)**

Director of Social Welfare, Assam incurred excess expenditure of ₹13.55 crore towards purchase of different stationery items at rates exorbitantly higher than the corresponding Maximum Retail Price.

**(Paragraph 1.2.7)**

Directorate of Social Welfare, Assam failed to effect requisite deduction of 12.5 *per cent* towards shrinkage from the total quantity of approved soil used for raising low land around the Anganwadi Centres, which resulted in excess payment of ₹1.19 crore to the contractors.

**(Paragraph 1.2.8)**

Directorate of Social Welfare, Assam procured items for pre-school education kits in violation of scheme guidelines, which resulted in irregular expenditure of ₹3.02 crore besides defeating the primary objective of providing non-formal education through age-specific teaching and learning materials.

**(Paragraph 1.2.9)**

Director of Social Welfare, Assam procured food stuffs by injudicious fixation of rates, which resulted in undue financial benefit of ₹2.28 crore to NGOs/SHGs. Further, absence of basic records and procurement of food stuffs in excess of the requirement rendered the expenditure doubtful and excessive.

**(Paragraph 1.2.10)**

Secretary General, National Games Secretariat (NGS), Guwahati failed to levy interest on the advances paid to the contractor, which resulted in loss to Government to the tune of ₹2.95 crore.

**{{Paragraph 1.2.11 (A)}**

Empowered Committee, NGS failed to avail lowest rate for the creation of infrastructure for the National Games 2005, which resulted in a loss of ₹1.62 crore to the State Government.

**{{Paragraph 1.2.11 (B)}**

Secretary General, NGS, Guwahati failed to recover the cost of laying Bituminous Macadam done through another contractor from the contract value of original contractor, which resulted in loss of ₹96.38 lakh. Besides, redoing the first layer of BM, which was already done by the first contractor resulted in excess expenditure of ₹53.82 lakh.

{(Paragraph 1.2.11 (C))}

Director, Welfare of Tea and Ex-Tea Garden Tribes, Assam incurred extra expenditure of ₹60.13 lakh towards procurement of power tillers at rates higher than the approved rate of Agriculture Department in violation of the directives of State Special Schemes under FOIGS, which was avoidable.

(Paragraph 1.2.12)

Director of Char Areas Development, Assam incurred an extra expenditure of ₹51.70 lakh towards purchase of auto vans at a higher rate, which was avoidable.

(Paragraph 1.2.13)

## ECONOMIC SECTOR

### Performance Audit

#### 1. *Performance Audit of “Accelerated Irrigation Benefits Programme”*

*Accelerated Irrigation Benefits Programme (AIBP) was launched (1996-97) with the main objective of accelerating the completion of ongoing irrigation/ multipurpose projects on which substantial investment had already been made and were beyond the resource capability of the State Governments. Subsequently Minor Irrigation Projects (MIPs) were included for implementation under AIBP in 1999-2000. Eleven major/medium and 1,383 MIPs were included under AIBP in the State (up to 2012-13) of which, seven major/medium (64 per cent) and 712 minor irrigation projects (51 per cent) were completed up to March 2013. Against the targeted potential of 1,344.70 thousand hectare, irrigation potential of 380.77 thousand hectare (28 per cent) could only be created (March 2013) since inception of the scheme in the State.*

*During 2008-13, irrigation potential of 258.45 thousand Ha (26 per cent) was achieved against the target of 985.47 thousand Ha. Implementation of the programme suffered due to lack of proper survey and investigation before selection of the projects, non-release/delay in release of funds, land acquisition problems, taking up of new projects without completing the ongoing projects etc.*

(Paragraph 2.2)

**2. Performance Audit of “Construction of Roads and Bridges funded by North Eastern Council and Non Lapsable Central Pool of Resources”**

*Government of India (GoI) established North Eastern Council (NEC) in 1972 for balanced development of North Eastern States. One of the objectives of setting of NEC was to develop infrastructure, specially construction of roads and bridges with inter-State connectivity. Subsequently, GoI created (1998) Non-lapsable Central Pool of Resources (NLCPR) for funding specific programmes for socio-economic upliftment of North Eastern States ensuring speeding up the execution of infrastructure projects.*

*Performance audit of construction of roads and bridges funded by NEC and NLCPR revealed that the projects were taken up without adequate planning and prioritization and the work management was deficient. Most of the works were spilled over beyond stipulated dates of completion. During audit period (2008-13), 32 projects under NEC and 122 projects under NLCPR were taken up for execution of which, 21 and 58 projects under NEC and NLCPR respectively could be completed. Of the remaining incomplete projects, five NEC project were due for completion prior to April 2008 and five NEC and 30 NLCPR projects were due for completion within March 2013.*

*Since the State had not carried out a gap analysis, the extent of achievement of the objective of reducing the gap between the required and available infrastructure of roads and bridges in the State and its impact on the economy and social upliftment of the inhabitants of the State could not be assured.*

**(Paragraph 2.3)**

**Compliance Audit**

General Manager, District Industries and Commerce Centre, Guwahati incurred an expenditure of ₹90.28 lakh towards setting up of Model Common Facility Centre for Brass & Bell Metal Cluster at Hajo, which proved unproductive as the facility could not be put to use due to non-execution of tripartite agreement.

**(Paragraph 2.4.1)**

Executive Engineer, Sibsagar State Road Division's injudicious decision to construct the bridge proper without any provision to construct approaches led to an expenditure of ₹1.09 crore incurred on bridge proper being infructuous.

**(Paragraph 2.4.2)**

Executive Engineer, Guwahati NH Division extended mobilization advance of ₹3.37 crore to a contractor unauthorisedly. Besides, a loss of ₹64.68 lakh was sustained by providing interest free advance without safeguarding the Government interest.

**(Paragraph 2.4.3)**

Executive Engineers of NH Division Guwahati and Kamrup NEC Division, PWD extended undue financial aid of ₹3.90 crore to contractors by granting irregular equipment advance.

**(Paragraph 2.4.4)**

Executive Engineer, Nagaon State Road Division incurred an expenditure of ₹62.88 lakh towards a bridge project, which remained incomplete for more than five years and thus proved unproductive.

**(Paragraph 2.4.5)**

Executive Engineer of Guwahati City Division-I incurred expenditure of ₹78.59 lakh on “Special Repair to M.G. Road”, which was rendered wasteful due to execution of another work in the same chainage within the same month of execution.

**(Paragraph 2.4.6)**

Executive Engineer, Karimganj Rural Road Division incurred expenditure of ₹62.05 lakh in construction of an RCC bridge, which remained incomplete even after elapse of eight years since commencement, rendering the expenditure wasteful.

**(Paragraph 2.4.7)**

## **GENERAL SECTOR**

### **Compliance Audit**

Director General of Police, Assam made excess payment of ₹60.19 lakh towards procurement of Light Weight Bullet Proof Jacket.

**(Paragraph 3.2.1)**

DC, Sonitpur's delayed action in finalization of land acquisition process led to an extra expenditure of ₹61.63 lakh towards acquisition of the same land after 26 years, which was avoidable.

**(Paragraph 3.2.2)**

Seven Circle Officers under DC, Kamrup failed to furnish the essential records in support of actual utilization of 3,090 quintal summer paddy seeds valued ₹82.19 lakh resulting the veracity of distribution of the same to the beneficiaries doubtful.

**(Paragraph 3.2.3)**

Deputy Commissioner, Goalpara incurred an expenditure of ₹2.68 crore on protection of erosion works by diverting Calamity Relief Fund (State Disaster Response Fund).

**(Paragraph 3.2.4)**