



# Report of the Comptroller and Auditor General of India

on

## Social, General and Economic (Non-PSUs) Sectors for the year ended 31 March 2013

The Report has been laid on the table of the State Legislature Assembly on 04-08-2014



**Government of Assam**  
*Report No. 7 of 2013*

**REPORT OF THE  
COMPTROLLER AND AUDITOR  
GENERAL OF INDIA**

**on**

**Social, General and Economic (Non-PSUs) Sectors**

**FOR THE YEAR ENDED 31 MARCH 2013**

**GOVERNMENT OF ASSAM  
(Report No. 7 of 2013)**

<b>TABLE OF CONTENTS</b>		
	<b>Paragraph</b>	<b>Page(s)</b>
Preface	-	v
Executive summary	-	vii
<b>CHAPTER-I</b>		
<b>SOCIAL SECTOR</b>		
<b>Introduction</b>	<b>1.1</b>	<b>1</b>
Planning and conduct of Audit	1.1.1	1
<b>COMPLIANCE AUDIT</b>		
<b>Cultural Affairs Department</b>		
Unproductive expenditure	1.2.1	2-4
<b>Elementary Education Department</b>		
Wasteful expenditure	1.2.2	4-5
<b>Health and Family Welfare Department</b>		
Unfruitful expenditure on incomplete Hospital	1.2.3	5-7
Unfruitful expenditure	1.2.4	8
<b>Panchayat and Rural Development Department</b>		
Suspected misappropriation	1.2.5	9-10
<b>Social Welfare Department</b>		
Avoidable extra expenditure	1.2.6	10-12
Excess expenditure	1.2.7	12-13
Excess payment	1.2.8	14-15
Irregular expenditure	1.2.9	15-16
Undue financial benefit, doubtful and excess expenditure	1.2.10	17-20
<b>Sports and Youth Welfare Department</b>		
Loss due to granting of interest free advances to Contractor	1.2.11 (A)	20-21
Loss due to non-acceptance of lowest rate	1.2.11 (B)	21-22
Loss to Government	1.2.11 (C)	23-24
Undue financial benefit to the contractor	1.2.11 (D)	24
<b>Tea Tribes Welfare Department</b>		
Avoidable extra expenditure	1.2.12	24-26
<b>Welfare of Minorities and Development Department</b>		
Avoidable extra expenditure	1.2.13	26-27
<b>Welfare of Plain Tribes and Backward Classes Department</b>		
Irregular retention and blocking of funds	1.2.14	27-28

<b>CHAPTER-II</b>		
<b>ECONOMIC SECTOR</b>		
<b>Introduction</b>	<b>2.1</b>	<b>29</b>
Planning and conduct of Audit	2.1.1	29
<b>PERFORMANCE AUDIT</b>		
<b>Irrigation Department</b>		
Performance Audit of “Accelerated Irrigation Benefits Programme”	2.2	29-70
<b>Public Works Department</b>		
Performance Audit of “Construction of Roads and Bridges funded by North Eastern Council and Non Lapsable Central Pool of Resources”	2.3	71-92
<b>COMPLIANCE AUDIT</b>		
<b>Industries and Commerce Department</b>		
Unproductive expenditure	2.4.1	93-94
<b>Public Works Department</b>		
Infructuous expenditure	2.4.2	94-96
Irregular grant of advance	2.4.3	96-97
Undue financial aid	2.4.4	97-99
Unproductive expenditure	2.4.5	99-101
Wasteful expenditure	2.4.6	101-102
Wasteful expenditure on bridge work	2.4.7	102-104
<b>CHAPTER-III</b>		
<b>GENERAL SECTOR</b>		
<b>Introduction</b>	<b>3.1</b>	<b>105</b>
Planning and conduct of Audit	3.1.1	105
<b>COMPLIANCE AUDIT</b>		
<b>Home Department</b>		
Excess payment	3.2.1	105-106
<b>Revenue and Disaster Management Department</b>		
Avoidable extra expenditure	3.2.2	106-108
Doubtful utilization	3.2.3	108-109
Irregular use of Calamity Relief Fund	3.2.4	109-110
<b>General</b>	<b>3.3</b>	<b>110-113</b>
Follow up on Audit Reports	3.3.1	110
Action taken on recommendations of the PAC	3.3.2	111
Response to audit observations and compliance thereof by senior officials	3.3.3	111-113

<b>APPENDICES</b>			
<b>Appendix Number</b>	<b>Title</b>	<b>Paragraph</b>	<b>Page(s)</b>
Appendix-1.1	Department-wise details of budget provision and expenditure during 2012-13 in respect of Social Sector	1.1	115
Appendix-1.2	Department-wise details of budget provision and expenditure during 2012-13 in respect of Hill areas	1.1	116
Appendix-1.3	Major direct releases by Central Government under Social Sector during 2012-13	1.1	117-118
Appendix-1.4	Loss of interest on Mobilization and Equipment Advance	1.2.11 (A)	119
Appendix-2.1	Department-wise details of budget provision and expenditure during 2012-13 in respect of Economic Sector	2.1	120
Appendix-2.2	Major direct releases by Central Government under Economic Sector during 2012-13	2.1	121
Appendix-2.3	Detailed Physical/Financial position of the selected AIBP Projects as on 31 March 2013	2.2.4	122-124
Appendix-2.4	Statement showing the numbers of MOUs executed during 2008-13	2.2.8.2 (c)	125
Appendix-2.5A	Rush of Expenditure of the selected divisions	2.2.9.2 (f)	126
Appendix-2.5B	Specific findings of Rush of Expenditure of the selected divisions as funds released only once/twice during the particular year	2.2.9.2 (f)	127
Appendix-2.5C	Compiled Statement of Monthly Expenditure in respect of AIBP schemes during the year 2008-09 to 2012-13 under the selected divisions	2.2.9.2 (f)	128
Appendix-2.6	Short deduction of Labour Cess and Non-provision made in the estimates	2.2.9.2 (h)	129
Appendix-2.7	Statement showing payment of liabilities for the period prior to inception of AIBP in DIP	2.2.10.1 (c)	130-132
Appendix-2.8	Details of fund diversion	2.2.10.3(b)	133

**Audit Report on Social, General and Economic (Non-PSUs) Sectors for the year ended 31 March 2013**

Appendix-2.9	List of incomplete/ongoing selected AIBP Projects/Schemes, execution of which were delayed due to Land Acquisition Problems as on 31 March 2013	2.2.10.3(c)	134
Appendix-2.10	Statement showing the physical & financial progress of test checked NEC projects	2.3.5 and 2.3.8.1	135
Appendix-2.11	Statement showing the physical & financial progress of test checked NLCPR projects	2.3.5 and 2.3.8.2	136
Appendix-2.12	Discrepancy between Nodal and Finance Department in respect of funds received under NEC projects	2.3.7.2 (ii)	137
Appendix-2.13	Discrepancy between Nodal and Finance Department in respect of funds received under NLCPR projects	2.3.7.2 (ii)	138
Appendix-2.14	Statement showing the amount and date of release of fund against selected NLCPR Projects	2.3.7.2 (iii)	139-140
Appendix-2.15	Statement showing the amount and date of release of fund against selected NEC Projects	2.3.7.2 (iii)	141-142
Appendix-2.16	Statement showing the financial progress of NEC projects	2.3.8.1	143
Appendix-2.17	List of incomplete NEC projects	2.3.8.1	144
Appendix-2.18	Completed NEC projects (Test-checked)	2.3.8.1	145
Appendix-2.19	Loss due to payment of interest free Mobilisation advance to Contractors	2.4.3	146
Appendix-3.1	Department-wise details of budget provision and expenditure during 2012-13 in respect of General Sector	3.1	147
Appendix-3.2	Department-wise details of budget provision and expenditure during 2012-13 in respect of other heads	3.1	148
Appendix-3.3	Major direct releases by Central Government under General Sector during 2012-13	3.1	149
<b>Glossary of abbreviations</b>			151-153